

Office of the Accountant General of the Federation

Federal Ministry of Finance, Abuja

ANALYSIS OF FEDERATION ACCOUNT INFLOW FOR THE MONTH OF MAY, 2026

CBN'S RATE @ 1,373.9431

		N	N
1	NIGERIAN NATIONAL PETROLEUM CORP. (NNPC)		
(A)	Crude Oil Receipts (1st -30th April, 2026)	2,080,174,859.16	-
		-	2,080,174,859.16
	Gas Receipts (1st -30th April, 2026)	11,483,096,465.93	11,483,096,465.93
Less: (2)	Joint Venture Cash Call (JVC)	-	-
	Sub-Total (A)	-	13,563,271,325.09
	Domestic Crude Oil Cost Naira a/c (Supplementary)	-	-
	DPR JV Royalty	-	-
	FIRS JV PPT	-	-
Less: (1)	Joint Venture Cash Call (JVC)	-	-
	Pre-Export Financing Cost for the Month	-	-
	Domestic Gas Development	-	-
	Gas Infrastructure Development	-	-
	Nigeria Morocco Gas Pipeline	-	-
	Frontier Exploration Service	-	-
	National Domestic Gas Development	-	-
	Refinery Rehabilitation	-	-
	Transfer to Excess Crude Account (ECA)	-	-
	FIRS JV CITA	-	-
Add: (1)	Miscellaneous Receipts for the month	-	-
	Sub-Total (B)	-	-
II.	Gas Revenue to the Federation, April, 2026	1,040,657,003.68	-
		-	1,040,657,003.68
	Sub-Total (C)	-	1,040,657,003.68
	Sub-Total (a+b+c)	-	14,603,928,328.77
2	NUPRC		
(a)	Royalties (i) Crude Oil	20,440,849,764.06	-
	NUPRC Royalty Oil Crude of Supplementary	-	-
Add:	NUPRC Royalty	-	-
	Sub-Total	20,440,849,764.06	-
	Royalties (ii) Gas	936,262,698.82	-
	Sub Total	21,377,112,462.88	-
(b)	Rentals	930,663,125.02	-
(c)	Gas Flared Penalty	10,547,212,920.45	-
(d)	Gas Flared fee	781,593,637.35	-
(e)	Miscellaneous Oil Revenue	5,411,551,395.33	-
(f)	Gas Sales Royalty	-	39,048,133,541.03
3	NIGERIA REVENUE SERVICES		
(a) I. PPT from Oil		214,454,986,061.10	-
Less: (1) Excess Proceeds on PPT from Oil		-	-
NRS Oil and Gas Royalty		897,804,524,142.62	-
CIT Upstream		104,763,319,694.46	-
NRS Concessional Rentals		50,489,041.95	-
Sub-Total		1,217,113,318,940.13	-
FIRS PPT from Gas		-	-
Less: Excess Proceeds on PPT from Gas		-	-
Sub Total		-	-
a. Company Income Tax (CIT)		353,248,380,833.91	-
b. Taxes		368,579,921,743.83	-
c. Capital Gain Tax		384,865,853.80	-
d. FIRS Stamp Duty		58,898,833,614.22	1,998,225,320,985.89
4	CUSTOMS & EXCISE ACCOUNTS		
(a) Import Duty Account		290,199,862,181.76	-
(b) Excise Duty Account		23,477,378,303.17	-
(c) Fees Collection		208,261,978.15	-
(d) 2008-2012 CET Special Levy		12,329,878,313.20	-
(e) Customs Penalty Charges		-	-
(f) Auction Sales		2,630,000.00	326,218,010,776.28
Release from Solid Mineral Revenue Account		-	-
5	EXCESS BANK CHARGES RECOVERED	-	-
Total Revenue as per Component Statement		-	2,378,095,393,631.97
Less Solid Mineral Revenue		-	-
Net Amount Available for Distribution		-	2,378,095,393,631.97

INTERNATIONAL FUNDS OFFICE, BANKING SERVICES DEPARTMENT, CENTRAL BANK OF NIGERIA
FOREIGN CURRENCY RECEIPTS - CBN COMPONENT STATEMENT
SUMMARY OF OIL AND GAS, PPT, ROYALTY, TAXES AND OTHER RECEIPTS FOR

Apr-2025



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NARRATION	RECEIPTS USD	PAYMENTS USD	CBN MONTH END @1373.9431	NAMA AMOUNT TO THE FEDERATION ACCOUNT	BUDGETED RATE	BUDGETED NAMA AMOUNT	DIFFERENCE
CRUDE SALES	1,514,018.20		1,373.9431	2,000,174,859.16			
GAS SALES	8,357,767.12		1,373.9431	11,483,056,485.93			
TOTAL (a)	9,871,785.32			13,503,231,345.10			
CRUDE MOWETISED		1,514,018.20	1,373.9431	2,000,174,859.16	1,600.00	2,119,625,680.00	(39,450,820.84)
EXCESS CRUDE			1,373.9431		1,600.00		
NYC CRUDE			1,373.9431		1,600.00		
NUFIC OIL ROYALTY	14,877,508.22		1,373.9431	20,440,849,764.05	1,600.00	20,428,511,508.00	(387,561,793.94)
MSIC OIL AND GAS ROYALTY	653,451,022.93		1,373.9431	897,804,524,142.62	1,600.00	914,831,432,102.00	(17,026,907,959.38)
MISC OIL REV	3,255,881.54		1,373.9431	4,473,385,976.20	1,600.00	4,558,234,156.00	(84,388,179.79)
SUB TOTAL (b)	671,584,412.69	673,098,430.89	1,373.9431	924,798,244,742.14		942,337,803,266.00	(17,538,358,503.86)
GAS MOWETISED		8,357,767.12	1,373.9431	11,483,056,485.93	1,600.00	11,790,673,568.00	(217,777,502.07)
EXCESS GAS			1,373.9431		1,600.00		
GAS ROYALTY	681,442.12		1,373.9431	936,282,698.82	1,600.00	954,018,768.00	(17,756,269.18)
EXCESS GAS ROYALTY			1,373.9431		1,600.00		
GAS FLARED PENALTY	7,676,600.96		1,373.9431	10,547,212,920.45	1,600.00	10,747,241,344.00	(200,028,423.55)
GAS FLARE FEE	568,899.09		1,373.9431	781,593,637.85	1,600.00	796,416,400.00	(14,822,762.65)
CIT UPSTREAM	76,250,115.23		1,373.9431	104,763,319,694.46	1,600.00	106,750,161,322.00	(1,986,841,627.54)
SUB TOTAL (c)	85,177,027.31	93,534,794.43	1,373.9431	128,531,485,417.02		130,048,713,202.00	(2,487,227,784.98)
PPT	116,479,054.81		1,373.9431	160,031,671,821.42	1,400.00	163,066,475,734.00	(3,035,004,912.58)
EXCESS PPT			1,373.9431		1,400.00		
RENTALS	677,366.57		1,373.9431	930,663,125.02	1,400.00	948,313,158.00	(17,650,032.98)
TAXES	268,264,327.50		1,373.9431	368,579,021,743.83	1,400.00	375,570,050,499.04	(6,990,136,755.22)
SUB TOTAL (d)	385,417,748.88	388,417,748.88		529,542,056,690.27		535,384,348,431.04	(5,842,291,740.77)
TOTAL (a+b+c+d)	1,152,050,974.20	1,152,050,974.20		1,582,852,486,349.43		1,612,871,363,879.04	(30,018,877,029.61)
GRAND TOTAL	1,152,050,974.20	1,152,050,974.20		1,582,852,486,349.43		1,612,871,363,879.04	(30,018,877,029.61)

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PREPARED BY:
BABIR BELLO

CHECKED BY:
MAOMI S. MUDI

APPROVED BY:
HALIMA U. NWAGIDO

TABLE 1
CENTRAL BANK OF NIGERIA, ABUJA.
BALANCES OF FEDERATION REVENUE ACCOUNTS (DOMESTIC OIL & NON - OIL.)

S/N	ACCOUNT NAME	ACCOUNT NO.	AMOUNT (N) APRIL 2026	AMOUNT (N) MARCH 2026	VARIANCE
A	NON - OIL REVENUE				
1	IMPORT DUTY	30000000035	290,199,862,181.76	234,620,559,261.81	55,579,302,919.95
2	EXCISE DUTY	30000000042	23,477,378,303.17	24,159,683,373.04	(682,305,069.87)
3	FEES ACCT	30000000059	208,261,978.15	382,810,113.37	(174,548,135.22)
4	AUCTION SALES	30000007926	2,630,000.00	-	2,630,000.00
5	2008-2012 CET SPECIAL LEVY	30000006286	12,329,878,313.20	12,437,937,957.26	(108,059,644.06)
6	PENALTY CHARGES	30000007997	-	-	-
7	COMPANY INCOME TAX	30000002174	363,248,380,833.91	199,431,687,963.78	153,816,692,870.13
8	STAMP DUTY TSA	3000103686	58,898,833,614.22	52,991,292,397.97	5,907,541,216.25
9	CAPITAL GAIN TAX	3000103741	384,866,863.80	549,851,168.79	(164,985,314.99)
	TOTAL		738,750,091,078.21	524,573,822,236.02	214,176,268,842.19
B	OIL REVENUE				
8	MISCELLANEOUS OIL REVENUE	30000002198	938,155,419.03	900,983,894.85	37,171,724.18
9	GAS SALES ROYALTY	30000055761	-	-	-
10	PETROLEUM PROFIT TAX (Local)	3000091156	54,423,514,239.68	-	54,423,514,239.68
11	MPR DPR ROYALTY OIL CARGO TSA	3000097866	-	168,833,000.00	(168,833,000.00)
12	NRS CONCESSIONAL RENTALS	3000155142	90,489,041.95	-	90,489,041.95
	SUB - TOTAL (A+B)		794,202,249,778.87	525,643,638,936.87	268,558,610,848.00
C	VALUE ADDED TAX				
12	VALUE ADDED TAX NCS	30000008327	170,532,015,985.13	151,630,787,006.88	18,901,228,958.25
13	VALUE ADDED TAX NRS NAIRA	30000008468	513,726,912,565.24	323,611,152,524.26	189,915,760,040.98
14	VALUE ADDED TAX MONETISED	30000008468	122,358,073,343.68	168,982,967,758.79	(46,624,894,415.11)
	VAT SUB TOTAL		806,617,001,774.05	654,424,897,289.93	142,192,104,484.12
	GRAND TOTAL (A+B+C)		1,600,819,251,552.92	1,196,068,536,220.80	410,750,715,332.12

Prepared by: 
OKOROAFOR CHINYERE NNEENWA
MANAGER

Checked by: 
YAHAYA, HALIDU SAYUTI
SENIOR MANAGER

Authorised by: 
ANGYU, DANIELLA
PRINCIPAL MANAGER

CENTRAL BANK OF NIGERIA, ABUJA
SOLID MINERALS REVENUE COLLECTION

JANUARY - DECEMBER 2026

ACCOUNT NO 3000034179

MONTHS	AMOUNT (N)	TOTAL
JANUARY	5,126,922,951.08	5,126,922,951.08
FEBRUARY	5,620,442,992.81	5,620,442,992.81
MARCH	4,875,451,599.04	4,875,451,599.04
APRIL	9,634,884,111.21	9,634,884,111.21
MAY		
JUNE		
JULY		
AUGUST		
SEPTEMBER		
OCTOBER		
NOVEMBER		
DECEMBER		
TOTAL	25,257,701,654.14	25,257,701,654.14

Prepared by: 
OKOROAFOR, CHINYERE NNENNA
MANAGER

Checked by: 
YAHAYA, HALIDU SAYUTI
SENIOR MANAGER

Authorised by: 
ANGYU, DANIELLA
PRINCIPAL MANAGER

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RC:1843987

CBN-NNPCOL	
Banking Services Department	
CENTRAL BANK OF NIGERIA, ABUJA.	
RECEIVED BY	
Name ID	Engr. E. O.
Signature	[Signature]
Sign time	11/5/26

GFAD/CBN/O&GRFN/26/05/R3
May 11, 2026

The Director,
Banking Services Department
Central Bank of Nigeria,
Central Business District,
Garki, Abuja.

~~GFAD~~ HODD
pls treat
11/5/26

Dim PSO
pls treat
11/5/26

Dear Sir,

TRANSFER OF APRIL 2026 GAS REVENUE INTO THE FEDERATION ACCOUNT WITH CBN

Upon receipt of this mandate, please pay into the **FEDERATION ACCOUNT**, the sum of **NGN1,040,657,003.68 (One Billion, Forty Million, Six Hundred and Fifty-Seven Thousand, Three Naira and Sixty-Eight Kobo)**.

Kindly debit the **NNPCL GAS REVENUE NGN A/C No. 20157141105** with **CENTRAL BANK OF NIGERIA** and advise us immediately the payment is effected.

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Yours faithfully,
For: NNPC Limited

1st Signatory [Signature]2nd Signatory [Signature]Name SKETIM A. RABAName Dr. Muhammed L. YAKUBU

CBN-NNPCOL	
Banking Services Department	
CENTRAL BANK OF NIGERIA, ABUJA.	
VERIFIED BY	
Name ID	Ossai 1K (18157)
Signature	[Signature]
Sign time	11/5/26

BOARD MEMBERS

Engr. Ahmadu Musa Kido (Non-Executive Chairman), Engr. Bayo Bashir Ojoroti (Cross-CEO/Executive Board Member)
Mr. Adedapo Segun (CFO/Executive Board Member), Dr. Bello Rabi (Non-Executive Director), Engr. Yusuf Usman (Non-Executive Director)
Dr. Babs Omatola (Non-Executive Director), Mr. Austin Anuru (Non-Executive Director), Dr. David Ige (Non-Executive Director)
Engr. Henry Ikem Obih (Non-Executive Director), Mrs. Lydia Shehu Jafiya (Representing Ministry of Finance)
Mr. Aminu Said Ahmed (Representing Ministry of Petroleum), Mrs. Adesola Doolie (General Counsel/Company Secretary)

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

SN	DESCRIPTION	Apr 2026	Mar 2026	VARIANCE
MINERAL REVENUE				
1	NRS OIL AND GAS ROYALTY	897,804,524,142.62	854,914,798,545.30	342,889,725,597.32
2	(1) PETROLEUM PROFIT TAX (PPT)	214,454,986,061.10	174,654,800,541.53	39,800,185,519.57
3	CIT UPSTREAM	104,763,319,694.46	145,728,522,097.61	-40,965,202,403.15
4	(11) ROYALTY (CRUDE)	20,440,849,764.06	18,222,697,257.22	2,218,152,506.84
5	GAS RECEIPTS (EXPORT)	11,483,096,465.93	20,567,013,871.44	-9,103,917,405.51
6	(IV) PENALTY FOR GAS FLARED	10,547,212,920.45	10,195,521,035.06	350,691,885.39
7	(D) MISCELLANEOUS OIL REVENUE	5,411,551,395.33	4,945,910,215.41	465,641,179.92
8	Crude Oil Receipts Export	2,080,174,859.16	43,395,798,785.29	-41,315,621,925.13
9	GAS REVENUE TO FEDERATION	1,040,657,003.68	1,609,762,097.75	-569,105,094.07
10	ROYALTIES (GAS)	936,262,698.82	298,704,522.16	637,558,176.66
11	(111) RENT	930,663,125.02	364,059,359.58	566,603,765.44
12	GAS FLARED FEE	781,593,637.35	0.00	781,593,637.35
13	CONCESSIONAL RENTALS	90,489,041.95	0.00	90,489,041.95
14	NUPRC OIL CARGO ROYALTY	0.00	168,833,000.00	-168,833,000.00
15	TRANSFER TO MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MDGIF) GAS FLARED PENALTY	-10,875,654,295.49	-9,788,680,193.66	-1,086,974,101.83
16	4% COST OF COLLECTION TO NRS	-12,766,732,230.22	-12,815,332,905.57	48,600,575.35
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	-37,477,725,869.02	-23,564,460,957.39	-13,913,264,911.63
	Sub Total MINERAL REVENUE	1,191,480,189,562.82	910,755,886,419.35	280,724,303,143.47
NON MINERAL REVENUE				
19	(B) COMPANIES INCOME TAX ETC.	781,112,002,045.75	453,182,698,421.28	327,929,303,624.48
20	(1) CUSTOMS & EXCISE DUTIES, ETC.	326,218,010,775.26	271,800,990,705.48	54,617,020,070.80
21	REFUND TO 36 STATES & FCT BEING WHT WRONGLY REMITTED INTO FEDERATION ACCOUNT	0.00	-92,840,051,527.90	92,840,051,527.90
22	0.5% OF NON OIL FEDERATION REVENUE TO RMAFC	-5,536,650,084.11	-3,623,918,445.63	-1,912,731,618.48
23	4% Cost Of Collection - NRS	-31,244,480,081.63	-18,127,307,936.65	-13,117,172,144.98
24	TRANSFER TO NSIA	-50,000,000,000.00	0.00	-50,000,000,000.00
25	MILITARY INTERVENTION FUND	-250,000,000,000.00	0.00	-250,000,000,000.00
26	INFRASTRUCTURE DEVELOPMENT FUND TO STATES	-252,000,000,000.00	0.00	-252,000,000,000.00
27	DEDUCTION TO NON OIL EXCESS REVENUE ACCOUNT	-450,000,000,000.00	-200,000,000,000.00	-300,000,000,000.00
	Sub Total NON MINERAL REVENUE	68,548,882,676.10	410,192,411,216.38	-341,643,528,540.28
	Sub Total 1	1,260,029,072,238.92	1,320,948,297,635.73	-60,919,225,396.81
OTHER NON-MINERAL REVENUE				
28	OTHER NON MINERAL	0.00	200,000,000,000.00	-200,000,000,000.00
	Sub Total OTHER NON-MINERAL REVENUE	0.00	200,000,000,000.00	-200,000,000,000.00

<i>SN</i>	<i>DESCRIPTION</i>	<i>Apr 2026</i>	<i>Mar 2026</i>	<i>VARIANCE</i>
	<u>VAT</u>			
29	VAT FOR DISTRIBUTION	806,617,001,774.06	664,424,897,289.93	142,192,104,484.12
30	VAT REFUND	0.00	-100,000,000,000.00	100,000,000,000.00
31	LESS 0.5% TO RMAFC FROM VAT	-4,033,085,008.87	-3,322,124,486.46	-710,960,522.42
32	3%VAT FOR NORTH EAST COMMISSION	-23,230,669,651.09	-19,135,437,041.96	-4,095,132,609.14
33	NRS-VAT Cost of Collection	-32,264,880,070.96	-26,576,885,891.60	-5,687,994,179.36
	<u>Sub Total VAT</u>	<u>747,088,667,043.13</u>	<u>515,390,339,869.93</u>	<u>231,698,327,173.20</u>
	<u>Sub Total 2</u>	<u>747,088,667,043.13</u>	<u>715,390,339,869.93</u>	<u>31,698,327,173.20</u>
	<u>GRAND TOTAL</u>	<u>2,007,117,739,282.05</u>	<u>2,036,338,637,505.66</u>	<u>-29,220,898,223.61</u>

TOTAL AMOUNT FOR DISTRIBUTION

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AGENCY'S COLLECTION		TOTAL FUNDS	DEDUCTIONS	TOTAL NET
1	100% MINERAL REVENUE FIRST CURRENT MONTH	781,112,002,045.76	1,038,781,130,145.84	-257,669,128,100.18
2	MINERAL REVENUE NNPRC CURRENT MONTH	39,136,622,082.96	68,516,459,016.89	-27,377,836,933.91
3	MINERAL REVENUE FIRST CURRENT MONTH	1,217,022,829,898.18	12,768,732,230.22	1,204,254,097,667.96
4	NON MINERAL REVENUE NCS	326,218,010,776.28	0.00	326,218,010,776.28
5	MINERAL REVENUE NNPC CURRENT MONTH	14,603,928,328.77	0.00	14,603,928,328.77
6	VAT	806,617,001,774.06	59,528,334,730.92	747,088,667,043.13
		806,617,001,774.06	59,528,334,730.92	747,088,667,043.13
		3,184,712,395,406.02	1,177,594,656,123.97	2,007,117,739,282.05

DISTRIBUTION AMONG THE THREE TIERS OF GOVERNMENTS

BENEFICIARY	MINERAL REVENUE	NON-MINERAL REV	TOTAL SRA	TOTAL VAT	TOTAL
Federal Government	45,727.2%	544,830,554,267.55	62.68%	36,111,551,393.77	680,942,105,661.32
State Governments	23,193.4%	276,345,338,079.52	26.72%	18,318,261,451.05	294,661,599,530.57
Local Governments	17.8812%	213,060,672,321.78	20.60%	14,121,068,831.28	227,171,742,153.06
13% Derivation Share	13.1982%	157,253,624,893.98	0.00%	0.00	157,253,624,893.98
Grand Total	100%	1,191,480,189,562.82	100%	68,548,652,676.10	1,260,029,072,238.92
					747,088,667,043.13
					2,007,117,739,282.05

FGN SHARE OF OIL AND NON OIL REVENUE FROM COLLECTING AGENCIES

RCT-ABUJA	RATE	NNPC	NCS	CIT OTHERS	NUPRC	PPT	VAT	TOTAL
Federal Government	1.00	126,764,765	3,262,180,108	-2,576,691,281	-237,644,620	10,451,145,502	0	11,027,254,473
1.46% Deriv. & Ecology F	48.50	6,148,091,104	138,215,735,226	-124,969,527,129	-11,525,764,084	506,977,556,845	7,470,886,670	542,316,978,633
0.72% STABILIZATION A	1.00	126,764,765	3,262,180,108	-2,576,691,281	-237,644,620	10,451,145,502	0	11,027,254,473
3.0% DEVELOPMENT OF	0.30	63,382,383	1,631,090,654	-1,288,345,641	-118,822,310	5,226,572,751	0	5,913,877,237
	1.68	212,964,805	5,480,462,581	-4,328,841,352	-399,242,962	17,561,284,443	0	18,526,627,515
	52.68	6,677,967,821	171,851,648,077	-135,740,096,683	-12,519,118,597	550,671,705,043	7,470,886,670	588,412,992,337

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

Detailed Computation based on the Allocation of Revenue (Fed. A/c, etc)

Modification Order 2002

FEDERATION ACCOUNT: April 2026

	Apr 2026 =N=	Mar 2026 =N=	INCREASE/DECREASE 678,224,285,176.86-N=
1 TOTAL FUNDS AVAILABLE FOR DISTRIBUTION	2,378,095,393,631.97	1,699,871,108,455.11	678,224,285,176.86
2 4% Cost of Collection - NRS	-31,244,480,081.83	-18,127,307,936.85	-13,117,172,144.98
3 TRANSFER TO MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MDGIF) GAS FLARED PENALTY	-10,875,654,295.49	-9,788,660,193.66	-1,086,994,101.83
4 4% COST OF COLLECTION TO NRS	-12,768,732,230.22	-12,815,332,905.57	46,600,675.35
5 4% Cost of Collection - NUPRC	-37,477,725,869.02	-23,564,460,957.39	-13,913,264,911.63
6 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
7 TRANSFER TO NSIA	-50,000,000,000.00	0.00	-50,000,000,000.00
REFUND TO 36 STATES & PCT BEING WHI WRONGLY REMITTED INTO FEDERATION ACCOUNT	0.00	-92,840,051,527.90	92,840,051,527.90
9 MILITARY INTERVENTION FUND	-250,000,000,000.00	0.00	-250,000,000,000.00
10 INFRASTRUCTURE DEVELOPMENT FUND TO STATES	-252,000,000,000.00	0.00	-252,000,000,000.00
11 DEDUCTION TO NON OIL EXCESS REVENUE ACCOUNT	-450,000,000,000.00	-200,000,000,000.00	-300,000,000,000.00
12 0.5% OF NON OIL FEDERATION REVENUE TO RMAFC	-5,536,650,064.11	-3,623,918,445.63	-1,912,731,618.48
TOTAL FUNDS AVAILABLE FOR DISTRIBUTION (NET)	1,260,029,072,238.92	1,320,948,297,635.73	-60,919,225,396.81

<u>BENEFICIARY</u>		<u>MINERAL REVENUE</u>		<u>NON-MINERAL REV</u>		<u>TOTAL SHARED IN Apr 2026</u>	<u>TOTAL SHARED IN Mar 2026</u>
1	Federal Government	45.7272%	644,830,554,267.55	62.6800%	36,111,501,393.77	580,942,105,661.32	632,256,476,776.83
2	State Governments	23.1034%	276,346,338,079.52	26.7200%	18,316,261,451.05	294,661,599,530.57	320,690,465,950.59
3	Local Governments	17.8612%	213,050,672,321.78	20.6000%	14,121,059,831.26	227,171,742,163.06	247,208,899,422.98
4	13% Derivation Share	13.1982%	167,253,624,893.98	0.0000%	0.00	157,253,624,893.98	120,798,465,485.32
<u>Grand Total</u>			<u>1,191,480,189,562.82</u>	<u>100.00%</u>	<u>68,548,862,676.10</u>	<u>1,260,029,072,238.92</u>	<u>1,320,948,297,635.73</u>

GASINDICES!

<u>TOTAL MINERAL REVENUE</u>		<u>13% DERIVATION SHARE FOR THE</u>		<u>TOTAL DERIVATION</u>	
Oil Revenue	1,167,732,023,840.27	Oil Revenue	151,805,163,099.24		
Gas Revenue	23,748,165,722.55	Gas Revenue	3,087,261,543.93		
Add back Refund (Detailed below)	18,163,078,852.38	Add back Refund	2,361,200,250.81		
<u>TOTAL DERIVATION</u>	<u>1,209,643,268,415.20</u>	<u>Total Current Derivation</u>	<u>157,253,624,893.98</u>	<u>TOTAL DERIVATION</u>	<u>157,253,624,893.98</u>
<u>PM SUBSIDY DERIVATION</u>	<u>0.00</u>	<u>Add PM SUBSIDY</u>	<u>0.00</u>		

15 May 2026

PM - PREVIOUS MONTH

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DGS

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OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

Computation of ECOLOGICAL funds being 0.72% and 0.6% of State's and

LGC's Allocations respectively.

FEDERATION ACCOUNT: April, 2026

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ECOLOGICAL FUNDS FROM MINERAL REVENUE

	TOTAL MINERAL REVENUE	NET MINREV	ECOLOGICAL FUNDS
Federal Government	52.68	544,830,564,267.55	0.00
State Governments	26.72	276,345,338,079.52	0.72
Local Governments	20.6	213,050,672,321.78	0.6
13% Derivation Share	0	157,253,624,893.98	0.00
Total	1,191,480,189,562.82	1,177,828,308,909.19	13,651,790,653.63

ECOLOGICAL FUNDS FROM NON MINERAL REVENUE

BENEFICIARY	TOTAL NONMINERAL REV	NET NON MINERAL REV	ECOLOGICAL NON-MINERAL REV2
Federal Government	52.68	36,111,551,393.77	0.00
State Governments	26.72	18,316,281,451.05	0.72
Local Governments	20.6	14,121,069,831.28	0.6
Total	68,548,882,676.10	67,644,037,424.78	904,845,251.32

TOTAL FUNDS FOR DISTRIBUTION AND TOTAL ECOLOGICAL FUNDS COMPUTATION

BENEFICIARY	TOTAL REVENUE	TOTAL NET REVENUE	TOTAL ECOLOGICAL
Federal Government	580,942,105,661.32	580,942,105,661.32	0.00
State Governments	294,661,599,530.57	295,721,616,309.89	7,939,983,220.88
Local Governments	221,171,742,153.06	220,555,089,458.99	8,816,852,884.07
13% Derivation Share	157,253,624,893.98	157,253,624,893.98	0.00
Grand Total	1,260,029,072,338.92	1,245,472,436,333.97	14,556,635,904.95

DISTRIBUTION OF FGN SHARE OF STATUTORY REVENUE

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL DEDUCTIONS	NET
1	Federal Government	48.5	534,845,091,982.30	-107,274,578,584.58	427,571,512,397.72
2	1.40% Deriv. & Ecology FGN Share	1	11,027,754,473.45	0.00	11,027,754,473.45
3	FCT-ABUJA	1	11,027,754,473.45	-221,063,917.00	10,806,680,556.45
4	0.72% STABILIZATION ACCOUNT	0.5	5,513,877,236.72	0.00	5,513,877,236.72
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.58	18,526,627,515.40	0.00	18,526,627,515.40
		52.66	580,942,105,661.32	-107,495,643,481.58	473,446,462,179.74

2) DISTRIBUTION OF ECOLOGICAL FUNDS TO STATES 0.72% of 26.72% AND LGCs 0.6% of 20.6% from THE ADDITIONAL REVENUES FOR THE MONTH

BENEFICIARY	EXCHANGE GAIN	GOOD & VALUABLE CONSIDERATION	OTHER NON MIN. REVZ	TOTAL
Federal Government	0.00	0.00	0.00	0.00
13% Deviation Share	0.00	0.00	0.00	0.00
State Governments	0.00	0.00	0.00	0.00
Local Governments	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00

Distribution of Value Added Tax (VAT)

		Apr 2026	Mar 2026	INCREASE/DECREASE
1 Federal Government	10	74,708,866,704.31	51,539,033,986.99	23,169,832,717.32
2 State Governments	55	410,898,766,873.72	283,464,686,928.46	127,434,079,945.26
3 Local Governments	35	261,481,033,465.10	180,396,618,954.48	81,084,414,510.62
	100%	747,088,667,043.13	515,390,330,869.93	231,698,327,173.20
1 NRS-VAT Cost of Collection		32,264,680,070.96	26,578,965,891.60	5,687,684,179.36
	0%	32,264,680,070.96	26,578,965,891.60	5,687,684,179.36
1 NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT		23,230,669,651.09	19,135,437,041.85	4,095,132,609.14
2 VAT REFUND.		0.00	100,000,000,000.00	-100,000,000,000.00
3 LESS 0.5% TO RMAFC FROM VAT	0%	4,033,085,008.87	3,322,124,486.45	710,960,522.42
	0%	27,263,654,659.96	122,457,561,528.40	-95,193,906,868.44
		806,617,001,774.05	664,424,897,289.93	142,192,104,484.13

Distribution of FGN Value Added Tax (VAT)

DESCRIPTION	Apr 2026	Mar 2026	INCREASE/DECREASE
Federal Government	74,708,866,704.31	51,539,033,986.99	23,169,832,717.32

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

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FEDERATION ACCOUNT INCOME DISTRIBUTION FOR THE YEAR 2026 STATUTORY REVENUE

MONTH 1	FED ACCT 2	AUGMENTATION 3	TOTAL ACTUAL 4=2+3	BUDGET 5	BUDGET VARIANCE 6=4-5	EXCHANGE GAIN DIFF	EMTL SHARED
01 January	1,631,742,144,031.82	NO.00	1,631,742,144,031.82	4,687,446,644,182.75	-3,055,704,500,150.93	0.00	39,905,899,825.00
02 February	1,957,094,728,433.58	NO.00	1,957,094,728,433.58	4,687,446,644,182.75	-2,730,351,915,749.17	0.00	0.00
03 March	1,561,996,668,982.58	NO.00	1,561,996,668,982.58	4,687,446,644,182.75	-3,125,489,975,200.17	0.00	0.00
04 April	1,699,871,108,455.11	NO.00	1,699,871,108,455.11	4,687,446,644,182.75	-2,987,575,536,727.64	0.00	0.00
05 May	2,378,095,393,631.97	NO.00	2,378,095,393,631.97	4,687,446,644,182.75	-2,309,351,250,550.78	0.00	0.00
	9,228,780,043,535.06	NO.00	9,228,780,043,535.06	23,437,233,220,813.75	-14,208,473,177,378.69	0.00	39,905,899,825.00

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Office of the Accountant General of the Federation

Federation Account Department

TRANSFER TO EXCESS CRUDE, PPT AND ROYALTY ACCOUNT FOR THE MONTH, April, 2026

Sl. No.	DATE	DESCRIPTION	USD	USD	USD	USD	USD
1	1-Jan-22	Reference b/y					
2	20-Jan-22	Accrued Interest on Funds - December, 2022	27,966,793.81	7,698,705.93	25,368,455.74	25,368,455.74	
3	30-Jan-22	Accrued Interest on Funds - January, 2022	193.13	2,427.61	2,620.74	2,620.74	
4	28-Feb-22	Accrued Interest on Funds - February, 2022	174.44	1,201.20	1,375.64	1,375.64	
5	23-May-22	Accrued Interest on Funds - March, 2022	629.09	4,332.76	4,961.85	4,961.85	
6	29-Jan-22	Part payment for the procurement of 2 x High Endurance Offshore Project Vessels	(127,000,000.00)	(18,010,000.00)	(35,000,000.00)	(35,000,000.00)	
7	15-Aug-22	Accrued Interest on Funds - April, 2022	1,121.40	7,722.90	8,844.30	8,844.30	
8	15-Aug-22	Accrued Interest on Funds - May, 2022	2,779.15	10,140.35	12,919.50	12,919.50	
9	15-Aug-22	Accrued Interest on Funds - June, 2022	4,382.08	20,620.92	25,003.00	25,003.00	
10	15-Aug-22	Accrued Interest on Funds - July, 2022	3,983.81	25,344.84	29,328.65	29,328.65	
11	19-Sep-22	Accrued Interest on Funds - August, 2022	786.70	1,651.08	2,437.78	2,437.78	
12	21-Oct-22	Accrued Interest on Funds - September, 2022	829.30	1,521.84	2,351.14	2,351.14	
13	12-Dec-22	Accrued Interest on Funds - October, 2022	1,047.80	1,921.13	2,968.93	2,968.93	
14	20-Aug-25	Accrued Interest on Funds - November, 2022	1,241.61	2,281.81	3,523.42	3,523.42	
15	20-Aug-25	Accrued Interest on Funds - December, 2022	1,401.97	258.43	1,660.40	1,660.40	
16	20-Aug-25	Accrued Interest on Funds - January, 2023	1,480.79	274.66	1,755.45	1,755.45	
17	20-Aug-25	Accrued Interest on Funds - February, 2023	1,424.62	262.46	1,687.08	1,687.08	
18	20-Aug-25	Accrued Interest on Funds - March, 2023	1,611.54	297.11	1,908.65	1,908.65	
19	20-Aug-25	Accrued Interest on Funds - April, 2023	1,678.70	290.30	1,969.00	1,969.00	
20	20-Aug-25	Accrued Interest on Funds - May, 2023	1,766.18	320.92	2,087.10	2,087.10	
21	20-Aug-25	Accrued Interest on Funds - June, 2023	1,777.70	318.30	2,096.00	2,096.00	
22	20-Aug-25	Accrued Interest on Funds - July, 2023	1,804.21	332.68	2,136.89	2,136.89	
23	20-Aug-25	Accrued Interest on Funds - August, 2023	1,889.76	348.44	2,238.20	2,238.20	
24	20-Aug-25	Accrued Interest on Funds - September, 2023	1,837.20	328.70	2,165.90	2,165.90	
25	20-Aug-25	Accrued Interest on Funds - October, 2023	1,906.81	351.54	2,258.35	2,258.35	
26	20-Aug-25	Accrued Interest on Funds - November, 2023	1,853.70	341.70	2,195.40	2,195.40	
27	20-Aug-25	Accrued Interest on Funds - December, 2023	1,923.85	354.64	2,278.49	2,278.49	
28	20-Aug-25	Accrued Interest on Funds - January, 2024	1,923.85	356.15	2,280.00	2,280.00	
29	20-Aug-25	Accrued Interest on Funds - February, 2024	1,816.27	334.66	2,150.93	2,150.93	
30	20-Aug-25	Accrued Interest on Funds - March, 2024	1,949.90	359.20	2,309.10	2,309.10	
31	20-Aug-25	Accrued Interest on Funds - April, 2024	1,895.70	349.50	2,245.20	2,245.20	
32	20-Aug-25	Accrued Interest on Funds - May, 2024	1,967.57	362.70	2,330.27	2,330.27	
33	20-Aug-25	Accrued Interest on Funds - June, 2024	1,917.80	352.20	2,270.00	2,270.00	
34	20-Aug-25	Accrued Interest on Funds - July, 2024	1,985.24	365.80	2,351.04	2,351.04	
35	20-Aug-25	Accrued Interest on Funds - August, 2024	1,894.23	367.66	2,261.89	2,261.89	
36	20-Aug-25	Accrued Interest on Funds - September, 2024	1,871.61	344.68	2,216.29	2,216.29	
37	20-Aug-25	Accrued Interest on Funds - October, 2024	1,822.18	335.73	2,157.91	2,157.91	
38	20-Aug-25	Accrued Interest on Funds - November, 2024	1,793.06	313.06	2,106.12	2,106.12	
39	20-Aug-25	Accrued Interest on Funds - December, 2024	1,696.56	312.69	2,009.25	2,009.25	
40	20-Aug-25	Accrued Interest on Funds - January, 2025	1,632.46	300.70	1,933.16	1,933.16	
41	20-Aug-25	Accrued Interest on Funds - February, 2025	1,479.80	272.72	1,752.52	1,752.52	
42	20-Aug-25	Accrued Interest on Funds - March, 2025	1,643.93	282.87	1,926.80	1,926.80	
43	20-Aug-25	Accrued Interest on Funds - April, 2025	1,596.60	284.30	1,880.90	1,880.90	
Total			435,129.33	1,604,694.06	525,823.39	525,823.39	

Office of the Accountant General of the Federation

Federation Account Department

Domestic Excess Crude Oil Proceeds: April, 2026

[illegible]

Office of the Accountant General of the Federation
Federation Account Department

Exchange Gain April, 2020

Slm	DATE	REF. NO.	DESCRIPTION	Foreign value	Portion value	Current Balance value
1	17-Jan-20	FOF/A2020/Vol. 6	Balance b/f			80,230,873,248.82
2	18-Jan-20	FOF/A2020/Vol. 6	Exchange Gain Difference in December, 2019	80,230,873,248.82	-	287,877,688,882.76
3	18-Jan-20	FOF/A2020/Vol. 6	Distribution of 807,174,873,742.24 to the three tiers of Government being exchange gain for December, 2019	287,877,688,882.76	287,877,688,882.76	80,230,873,248.82
4	18-Jan-20	FOF/A2020/Vol. 6	Exchange Gain Difference in January, 2020	478,029,523,764.23		277,818,322,764.23
5	18-Jan-20	FOF/A2020/Vol. 6	Distribution of 807,028,333,314.23 to the three tiers of Government being exchange gain for January, 2020	277,818,322,764.23	277,818,322,764.23	80,230,873,248.82
6	18-Feb-20	FOF/A2020/Vol. 6	Transfer of Savings to FALC, IMPROVED ECONOMIC ACCOUNT	457,444,453,795.47		280,282,080,020.89
7	18-Feb-20	FOF/A2020/Vol. 6	Exchange Gain Difference in February, 2020	457,444,453,795.47		80,230,873,248.82
8	18-Feb-20	FOF/A2020/Vol. 6	Transfer of Savings to FALC, IMPROVED ECONOMIC ACCOUNT	80,230,873,248.82		171,614,575,128.41
9	18-Feb-20	FOF/A2020/Vol. 6	Distribution of 807,444,444,388.81 to the three tiers of Government being exchange gain for February, 2020	171,614,575,128.41	171,614,575,128.41	80,230,873,248.82
10	18-Mar-20	FOF/A2020/Vol. 6	Exchange Gain Difference in March, 2020	280,232,332,043.18		80,230,873,248.82
11	18-Mar-20	FOF/A2020/Vol. 6	Distribution of 807,523,332,043.18 to the three tiers of Government being exchange gain for March, 2020	280,232,332,043.18	280,232,332,043.18	80,230,873,248.82
12	12-May-20	FOF/A2020/Vol. 6	Exchange Gain Difference in April, 2020	439,884,373,773.13		80,230,873,248.82
13	12-May-20	FOF/A2020/Vol. 6	Distribution of 807,439,884,373.13 to the three tiers of Government being exchange gain for April, 2020	439,884,373,773.13	439,884,373,773.13	80,230,873,248.82
14	18-Jun-20	FOF/A2020/Vol. 6	Exchange Gain Difference in May, 2020	687,480,203,714.38		80,230,873,248.82
15	18-Jun-20	FOF/A2020/Vol. 6	Distribution of 807,480,203,714.38 to the three tiers of Government being exchange gain for May, 2020	687,480,203,714.38	687,480,203,714.38	80,230,873,248.82
16	18-Jul-20	FOF/A2020/Vol. 6	Transfer of Savings to FALC, IMPROVED ECONOMIC ACCOUNT	472,481,488,273.48		80,230,873,248.82
17	18-Jul-20	FOF/A2020/Vol. 6	Exchange Gain Difference in June, 2020	472,481,488,273.48		80,230,873,248.82
18	18-Jul-20	FOF/A2020/Vol. 6	Distribution of 807,472,481,488.27 to the three tiers of Government being exchange gain for June, 2020	472,481,488,273.48	472,481,488,273.48	80,230,873,248.82
19	18-Aug-20	FOF/A2020/Vol. 6	Exchange Gain Difference in July, 2020	581,726,154,658.08		80,230,873,248.82
20	18-Aug-20	FOF/A2020/Vol. 6	Distribution of 807,581,726,154.66 to the three tiers of Government being exchange gain for July, 2020	581,726,154,658.08	581,726,154,658.08	80,230,873,248.82
21	18-Sep-20	FOF/A2020/Vol. 6	Exchange Gain Difference in August, 2020	468,546,153,467.81		80,230,873,248.82
22	18-Sep-20	FOF/A2020/Vol. 6	Distribution of 807,468,546,153.46 to the three tiers of Government being exchange gain for August, 2020	468,546,153,467.81	468,546,153,467.81	80,230,873,248.82
23	14-Oct-20	FOF/A2020/Vol. 6	Exchange Gain Difference in September, 2020	448,028,170,442.26		80,230,873,248.82
24	14-Oct-20	FOF/A2020/Vol. 6	Distribution of 807,448,028,170.44 to the three tiers of Government being exchange gain for September, 2020	448,028,170,442.26	448,028,170,442.26	80,230,873,248.82
25	28-Nov-20	FOF/A2020/Vol. 6	Exchange Gain Difference in October, 2020	677,330,022,088.83		80,230,873,248.82
26	28-Nov-20	FOF/A2020/Vol. 6	Distribution of 807,677,330,022,088.83 to the three tiers of Government being exchange gain for October, 2020	677,330,022,088.83	677,330,022,088.83	80,230,873,248.82
27	12-Dec-20	FOF/A2020/Vol. 6	Exchange Gain Difference in November, 2020	482,714,392,695.79		80,230,873,248.82
28	12-Dec-20	FOF/A2020/Vol. 6	Distribution of 807,482,714,392.69 to the three tiers of Government being exchange gain for November, 2020	482,714,392,695.79	482,714,392,695.79	80,230,873,248.82
29	18-Jan-21	FOF/A2021/Vol. 6	Exchange Gain Difference in December, 2020	23,000,088,878.70		80,230,873,248.82
30	18-Jan-21	FOF/A2021/Vol. 6	Distribution of 807,23,000,088,878.70 to the three tiers of Government being exchange gain for December, 2020	23,000,088,878.70	23,000,088,878.70	80,230,873,248.82
31	18-Feb-21	FOF/A2021/Vol. 6	Exchange Gain Difference in January, 2021	38,754,517,681.87		80,230,873,248.82
32	18-Feb-21	FOF/A2021/Vol. 6	Distribution of 807,38,754,517,681.87 to the three tiers of Government being exchange gain for January, 2021	38,754,517,681.87	38,754,517,681.87	80,230,873,248.82
33	18-Mar-21	FOF/A2021/Vol. 6	Exchange Gain Difference in February, 2021	133,482,481,302.88		80,230,873,248.82
34	18-Mar-21	FOF/A2021/Vol. 6	Distribution of 807,133,482,481,302.88 to the three tiers of Government being exchange gain for February, 2021	133,482,481,302.88	133,482,481,302.88	80,230,873,248.82
35	18-Apr-21	FOF/A2021/Vol. 6	Exchange Gain Difference in March, 2021	78,018,818,080.05		80,230,873,248.82
36	18-Apr-21	FOF/A2021/Vol. 6	Distribution of 807,78,018,818,080.05 to the three tiers of Government being exchange gain for March, 2021	78,018,818,080.05	78,018,818,080.05	80,230,873,248.82
37	18-May-21	FOF/A2021/Vol. 6	Exchange Gain Difference in April, 2021	30,446,446,624.79		80,230,873,248.82
38	18-May-21	FOF/A2021/Vol. 6	Distribution of 807,30,446,446,624.79 to the three tiers of Government being exchange gain for April, 2021	30,446,446,624.79	30,446,446,624.79	80,230,873,248.82
39	21-Aug-21	FOF/A2021/Vol. 6	Exchange Gain Difference in May, 2021	70,746,446,624.79		80,230,873,248.82
40	21-Aug-21	FOF/A2021/Vol. 6	Distribution of 807,70,746,446,624.79 to the three tiers of Government being exchange gain for May, 2021	70,746,446,624.79	70,746,446,624.79	80,230,873,248.82
41	17-Sep-21	FOF/A2021/Vol. 6	Exchange Gain Difference in June, 2021	47,238,473,461.82		80,230,873,248.82
42	17-Sep-21	FOF/A2021/Vol. 6	Distribution of 807,47,238,473,461.82 to the three tiers of Government being exchange gain for June, 2021	47,238,473,461.82	47,238,473,461.82	80,230,873,248.82
43	17-Sep-21	FOF/A2021/Vol. 6	Exchange Gain Difference in July, 2021	6,775,138,486,715.26		80,230,873,248.82
44	17-Sep-21	FOF/A2021/Vol. 6	Distribution of 807,6,775,138,486,715.26 to the three tiers of Government being exchange gain for July, 2021	6,775,138,486,715.26	6,775,138,486,715.26	80,230,873,248.82

Office of the Accountant General of the Federation
Federation Account Department

Non-Oil Exports Revenue Account for April, 2026

S/N	DATE	REF. NO.	DETAILS	Receipt N	Payment N	Cum. Balance =N
1	1-Nov-23	4273005/Y64.164	Release of Special Intervention to Shana and PCT	797,413,279,000.00	-	797,413,279,000.00
2	2-Nov-23	4273005/Y64.164	Payment of Infrastructure to Shana and PCT	-	259,000,000,000.00	438,413,279,000.00
3	20-Nov-23	4273005/Y64.164	Release of PAYEE in Abu Dhabi State on 14/04/2023 which was not posted	-	7,178,590,000,000.00	445,591,869,000.00
4	20-Nov-23	4273005/Y64.164	Transfer of Savings from October, 2023 New Oil Revenue (P.AAC Withhold Account)	190,000,000,000.00	-	635,591,869,000.00
5	20-Nov-23	4273005/Y64.164	Agreement to the three (3) of Government for the month of November, 2023	-	60,000,000,000.00	695,591,869,000.00
6	20-Nov-23	4273005/Y64.164	Transfer of Savings from Exchange Gain October, 2023 New Oil Revenue (P.AAC Withhold Account)	60,000,000,000.00	-	755,591,869,000.00
7	11-Dec-23	4273005/Y64.164	Reversal of transfer of Savings from October, 2023 New Oil Revenue (P.AAC Withhold Account)	-	180,000,000,000.00	935,591,869,000.00
8	11-Dec-23	4273005/Y64.164	Transfer from New Oil Revenue	40,000,000,000.00	-	975,591,869,000.00
9	11-Dec-23	4273005/Y64.164	Release of Special Intervention Fund to Shana for Infrastructure and Security	390,000,000,000.00	-	1,365,591,869,000.00
10	12-Dec-23	4273005/Y64.164	Transfer of Savings from November, 2023 New Oil Revenue (P.AAC Withhold Account)	190,000,000,000.00	-	1,555,591,869,000.00
11	18-Dec-23	4273005/Y64.165	Payment of Infrastructure to Shana and PCT	259,000,000,000.00	-	1,814,591,869,000.00
12	18-Dec-23	4273005/Y64.165	Transfer of Savings from November, 2023 New Oil Revenue (P.AAC Withhold Account)	190,000,000,000.00	-	2,004,591,869,000.00
13	2-Feb-24	4273005/Y64.165	Part Payment of Outstanding Balance for Management of 2023 Financial Election in Independent National Electoral Commission (INEC)	75,000,000,000.00	-	2,079,591,869,000.00
14	20-Feb-24	4273005/Y64.166	Transfer of Savings from January, 2024 Exchange Gain (P.AAC Withhold Account)	290,000,000,000.00	-	2,369,591,869,000.00
15	20-Feb-24	4273005/Y64.166	Transfer of Savings from January, 2024 New Oil Revenue (P.AAC Withhold Account)	180,000,000,000.00	-	2,549,591,869,000.00
16	23-Feb-24	4273005/Y64.166	Reversal of January, 2024 Transfer to New Oil Revenue (P.AAC Withhold Account)	-	100,000,000,000.00	2,649,591,869,000.00
17	23-Feb-24	4273005/Y64.166	Actual Amount Transfer for January, 2024 to New Oil Revenue (P.AAC Withhold Account)	35,435,513,279.20	-	2,685,031,382,279.20
18	3-Mar-24	4273005/Y64.166	Payment of Infrastructure to PCT	7,000,000,000.00	-	2,692,031,382,279.20
19	20-Mar-24	4273005/Y64.166	Transfer of Savings from February, 2024 New Oil Revenue (P.AAC Withhold Account)	150,000,000,000.00	-	2,842,031,382,279.20
20	20-Mar-24	4273005/Y64.166	Transfer of Savings for the month of January & February, 2024 being Intervention to Shana on Infrastructure & Security	200,000,000,000.00	-	3,042,031,382,279.20
21	25-Apr-24	4273005/Y64.168	Payment of Capacity Building Programme and Provision of Report on the activities of P.AAC to Revenue Mobilization Division and Federal Civil Servants Programme	9,558,438,000.00	-	3,051,589,820,279.20
22	25-Apr-24	4273005/Y64.168	Refund of VAT Deduction from the Consultant Professional fees (AAAC Financial Service Listing) from Exchange Rate Differential and Revenue Credit	618,911,445,000.00	-	3,670,500,820,279.20
23	25-Apr-24	4273005/Y64.168	Reversal of Signature Sheet to Shana	599,881,355,970.90	-	3,070,619,464,308.30
24	16-Jul-24	4273005/Y64.168	Transfer of Savings from June, 2024 New Oil Revenue (P.AAC Withhold Account)	280,000,000,000.00	-	3,350,619,464,308.30
25	16-Jul-24	4273005/Y64.168	Distribution of M2000B200 to the Three (3) of Government as Augmentation	200,000,000,000.00	-	3,550,619,464,308.30
26	2-Aug-24	4273005/Y64.168	Payment for the Distribution of 2.4 Million MTN Kilo to the 774 Local Government Councils	959,000,000.00	-	3,551,578,464,308.30
27	2-Aug-24	4273005/Y64.168	Payment of Release of WMT and Stamp Duty to Shana and PCT	62,614,184,000.00	-	3,614,242,464,308.30
28	16-Oct-24	4273005/Y64.170	Payment of 10% consultancy fee for the Recovery of WMT and Stamp Duty to Shana and PCT	5,977,314,231.73	-	3,620,219,758,539.56
29	16-Nov-24	4273005/Y64.170	Distribution of M2000B200 to the Three (3) of Government as Augmentation	190,000,000,000.00	-	3,810,219,758,539.56
30	12-Dec-24	4273005/Y64.170	Transfer of Savings from October, 2024 New Oil Revenue (P.AAC Withhold Account)	160,000,000,000.00	-	3,970,219,758,539.56
31	16-Dec-24	4273005/Y64.170	Transfer of Savings from November, 2024 New Oil Revenue (P.AAC Withhold Account)	246,000,000,000.00	-	4,216,219,758,539.56
			Refund of arrears of Distribution to Abu Dhabi State in respect of Savings Oil (AAAC Withhold Account)	15,116,106,106.50	-	4,231,335,864,646.06

Office of the Accountant General of the Federation
Federation Account Department

New OI Excess Revenue Account for April, 2025

Slm	DATE	REF. NO.	DETAILS	Receipt N	Payment M	Cumulative Balance
1	3-Mar-23	42730085/VOL 166	Balance b/f	707,618,279.418.55	-	707,618,279.418.55
2	3-Mar-23	42730085/VOL 166	Payment of Infrastructure to States and FCT	-	259,000,000,000.00	448,618,279.418.55
3	30-Mar-23	42730085/VOL 166	Refund of PAYE to Akwa Ibom State on 14942023 which was not paid	-	7,178,000,000.00	455,796,279.418.55
4	30-Mar-23	42730085/VOL 166	Transfer of Savings from October, 2023 New OI Revenue (PAAAC Withheld Account)	180,000,000,000.00	-	635,796,279.418.55
5	30-Mar-23	42730085/VOL 166	Agreement to the three tiers of Government for the month of November, 2023	-	60,000,000,000.00	695,796,279.418.55
6	30-Mar-23	42730085/VOL 166	Transfer of Savings from Exchange Gains October, 2023 New OI Revenue (PAAAC Withheld Account)	60,000,000,000.00	-	755,796,279.418.55
7	15-Dec-23	42730085/VOL 166	Refund of transfer of Savings from October, 2023 New OI Revenue (PAAAC Withheld Account)	-	180,000,000,000.00	575,796,279.418.55
8	15-Dec-23	42730085/VOL 166	Transfer from New OI Revenue	40,000,000,000.00	-	615,796,279.418.55
9	15-Dec-23	42730085/VOL 166	Release of Special Intervention Fund to States for Infrastructure and Security	-	180,000,000,000.00	335,796,279.418.55
10	12-Dec-23	42730085/VOL 166	Transfer of Savings from November, 2023 New OI Revenue (PAAAC Withheld Account)	180,000,000,000.00	-	515,796,279.418.55
11	18-Dec-23	42730085/VOL 165	Payment of Infrastructure to States and FCT	-	259,000,000,000.00	256,796,279.418.55
12	18-Dec-23	42730085/VOL 165	Transfer of Savings from December, 2023 New OI Revenue (PAAAC Withheld Account)	180,000,000,000.00	-	436,796,279.418.55
13	2-Feb-24	42730085/VOL 165	Transfer of Outstanding Balance for Management of 2023 General Election to Independent National Electoral Commission (INEC)	-	25,000,000,000.00	361,796,279.418.55
14	28-Feb-24	42730085/VOL 166	Transfer of Savings from January, 2024 New OI Revenue (PAAAC Withheld Account)	200,000,000,000.00	-	561,796,279.418.55
15	28-Feb-24	42730085/VOL 166	Transfer of Savings from January, 2024 New OI Revenue (PAAAC Withheld Account)	100,000,000,000.00	-	661,796,279.418.55
16	23-Feb-24	42730085/VOL 166	Refund of January 2024 Transfer to New OI Revenue (PAAAC Withheld Account)	-	160,000,000,000.00	501,796,279.418.55
17	23-Feb-24	42730085/VOL 166	Actual Amount Transfer for January 2024 to New OI Revenue (PAAAC Withheld Account)	56,430,315,570.50	-	558,266,000,000.00
18	3-Mar-24	42730085/VOL 430	Payment of Infrastructure to FCT	-	7,000,000,000.00	565,266,000,000.00
19	30-Mar-24	42730085/VOL 166	Transfer of Savings from February, 2024 New OI Revenue (PAAAC Withheld Account)	210,000,000,000.00	-	775,266,000,000.00
20	30-Mar-24	42730085/VOL 166	Transfer of savings for the month of January & February, 2024 being Intervention to States on Infrastructure & Security	-	300,000,000,000.00	1,075,266,000,000.00
21	25-Apr-24	42730085/VOL 418/VOL 7	Payment of Security Building Programme and Provision of Report on the Activities of PAAAC to Bureau Mobilization Allocation and Fiscal Coordination Programme (MFC) of VAT Division from the Consultant Financial Audit (AFAT) Financial Service (AFAT) from Exchange Rate Differential and Economic Circle	-	5,528,678,000.00	1,080,794,000,000.00
22	25-Apr-24	42730085/VOL 418/VOL 7	Transfer of Savings from March, 2024 New OI Revenue (PAAAC Withheld Account)	30,044,000,000.00	-	1,110,838,000,000.00
23	16-Jul-24	42730085/VOL 167	Transfer of Savings from March, 2024 New OI Revenue (PAAAC Withheld Account)	380,000,000,000.00	-	1,490,838,000,000.00
24	16-Jul-24	42730085/VOL 168	Reconciliation of MIS/RECEIPTS to the Three tiers of Government as Agreed/Agreement	-	300,000,000,000.00	1,190,838,000,000.00
25	28-Aug-24	42730085/VOL 168	Payment for the Distribution of 3rd Mitigation BNY Ratio to the 774 Local Government Councils	-	900,000,000.00	1,191,738,000,000.00
26	2-Sep-24	42730085/VOL 168	Payment of Refund of VAT and Stamp Duty to States and FCT	-	52,074,184,000.00	1,243,812,000,000.00
27	2-Sep-24	42730085/VOL 168	Payment of 199% concession for the Bureau of VAT and Stamp Duty to States and FCT	-	5,077,324,239.33	1,248,889,234,239.33
28	16-Oct-24	42730085/VOL 170	Distribution of MIS/RECEIPTS to the Three tiers of Government as Agreed/Agreement	-	150,000,000,000.00	1,398,889,234,239.33
29	28-Nov-24	42730085/VOL 170	Transfer of Savings from October, 2024 New OI Revenue (PAAAC Withheld Account)	180,000,000,000.00	-	1,578,889,234,239.33
30	13-Dec-24	42730085/VOL 418/VOL III	Transfer of Savings from November, 2024 New OI Revenue (PAAAC Withheld Account)	200,000,000,000.00	-	1,778,889,234,239.33
31	16-Dec-24	42730085/VOL IV	Refund of amount of Retention to Akwa Ibom State in respect of Exchange Rate Differential and Currency Fee	-	13,136,106,100.00	1,792,025,340,339.33

59	DATE	REF. NO.	DETAILS	Receipt	Payment	Current Balance
72	21-Jan-25	QACGTR06A248VCL.V	Overstatement of the Federation Account Statutory Revenue Component Statement for the month of November, 2024		382,946,511,162.00	375,888,273,252.39
73	19-Feb-25	42730RSVCL.171	Transfer of Savings from January, 2025 New Oil Revenue (PAAC Withheld Account)	388,890,000,000.00		675,888,273,252.39
74	27-Feb-25	PAFRSAA418VCL.V	Distribution of NTI initiative to the three tiers of Government as Augmentation Transfer of Savings from February, 2025 New Oil Revenue (PAAC Withheld Account)	74,000,000,000.00	21,400,000,000.00	665,888,273,252.39
75	19-Mar-25	PAFRSAA418VCL.V	Transfer from Richard of interest due to States as withdrawal from ECA (2009-2015) and Signature loan Account	188,890,000,000.00		859,888,273,252.39
76	23-Mar-25	PAFRSAA418VCL.V	Distribution of NTI initiative to the three tiers of Government as Augmentation Payment to OACG Consolidated Fund II Account		375,000,000,000.00	461,888,273,252.39
77	24-Mar-25	PAFRSAA418VCL.V	Payment to OACG Consolidated Fund II Account		389,000,000,000.00	365,888,273,252.39
78	7-Apr-25	PAFRSAA418VCL.V	Payment of Refund of WHT and Stamp Duty to States and FCT		37,112,451,981.07	328,788,273,252.39
79	20-Apr-25	PAFRSAA418VCL.V	Payment to OACG Consolidated Fund II Account		389,000,000,000.00	375,788,273,252.39
80	29-Apr-25	PAFRSAA418VCL.V	Transfer of Savings from April, 2025 New Oil Revenue (PAAC Withheld Account)	538,000,000,000.00		388,788,273,252.39
81	16-May-25	42730RSVCL.172	Refund to State on NLNG		189,000,000,000.00	358,788,273,252.39
82	23-May-25	42730RSVCL.173	Transfer to State Infrastructure & Security		158,000,000,000.00	160,788,273,252.39
83	27-May-25	PAFRSAA418VCL.V	Payment to OACG Consolidated Fund II Account		58,000,000,000.00	59,788,273,252.39
84	27-May-25	PAFRSAA418VCL.V	Payment of Arrears of 6.5% on New Oil Revenue to Revenue		14,422,843,105.78	45,366,432,146.54
85	2-Jun-25	PAFRSAA418VCL.V	Modification Allocation and Fiscal Consolidation		48,223,218,566.71	5,122,973,889.83
86	26-Jun-25	PAFRSAA418VCL.V	Payment of Arrears of 4% cost of Collection on Tax credit of company Income Tax			455,122,973,889.83
87	16-Jul-25	42730RSVCL.174	Transfer of Savings from June, 2025 New Oil Revenue (PAAC Withheld Account)	600,000,000,000.00		706,122,973,889.83
88	16-Jul-25	42730RSVCL.174	Transfer of Savings from FCT 1% of Signature Revenue/CA/NLNG Refund	50,000,000,000.00		656,122,973,889.83
89	21-Jul-25	42730RSVCL.174	Payment of Augmentation to the three tiers of Government		108,000,000,000.00	608,122,973,889.83
90	21-Jul-25	42730RSVCL.174	Payment to OACG Capital Fund of Year Delivery T5A Account		575,000,000,000.00	30,122,973,889.83
91	28-Aug-25	42730RSVCL.174	Transfer of Savings from July, 2025 New Oil Revenue (PAAC Withheld Account)	480,000,000,000.00		479,122,973,889.83
92	28-Aug-25	PAFRSAA418VCL.V	Payment of Capacity Building Programme for members of PAAC-566 Committee and Secretariat to Revenue Modification Allocation and Fiscal Consolidation		14,562,249,388.00	415,560,674,900.83
93	16-Sep-25	PAFRSAA418VCL.V	Payment to State FCT, Federal Ministry of Budget and National Planning, National Emergency Management Agency, Federal Ministry of Water Resources and Federal Ministry of Environment		125,500,000,000.00	290,060,674,900.83
94	17-Sep-25	PAFRSAA418VCL.V	Payment to OACG Treasury Single Account (Sub-Revenue)		90,000,000,000.00	198,060,674,900.83
95	17-Sep-25	42730RSVCL.174	Transfer of Savings from August, 2025 New Oil Revenue (PAAC Withheld Account)	396,000,000,000.00		494,060,674,900.83
96	17-Sep-25	42730RSVCL.174	Journal of Transfer of Savings from August, 2025 New Oil Revenue (PAAC Withheld Account)			494,060,674,900.83
97	17-Sep-25	42730RSVCL.174	Transfer of Savings from August, 2025 New Oil Revenue (PAAC Withheld Account)	210,000,000,000.00		484,060,674,900.83
98	22-Sep-25	PAFRSAA418VCL.V	Payment to OACG Treasury Single Account (Sub-Revenue)		175,000,000,000.00	309,060,674,900.83
99	6-Oct-25	PAFRSAA418VCL.V	Payment to OACG Treasury Single Account (Sub-Revenue)		160,000,000,000.00	63,060,674,900.83
100	16-Oct-25	42730RSVCL.175	Transfer of Savings from September, 2025 New Oil Revenue (PAAC Withheld Account)	390,000,000,000.00		265,060,674,900.83
101	28-Oct-25	PAFRSAA418VCL.V	Payment to Office of the National Security Adviser and Defence Intelligence Support Services from New Oil Revenue (PAAC Withheld Account)		175,000,000,000.00	202,060,674,900.83
102	4-Nov-25	PAFRSAA418VCL.V	Payment to Oil Producing States and Contributory from New Oil Revenue (PAAC Withheld Account)		341,890,033,448.18	7,735,337,947.35
103	18-Nov-25	42730RSVCL.175	Transfer of Savings from October, 2025 New Oil Revenue (PAAC Withheld Account)	388,000,000,000.00		270,368,642,895.65

Office of the Accountant General of the Federation						
Federation Account Department						
Oil Excess Revenue Account April, 2026						
Sl#	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Cumm Balance =N=
1	1 Jan 2024		Balance b/f	67,690,028.62	-	67,690,028.62
			Total	67,690,028.62	-	

Office of the Accountant General of the Federation
Federation Account Department

Slr	Date	Particulars	Cash Credit	Amount Paid into	Certified Statutory	Amount Received	Carryover
			Rs.	Rs.	Rs.	Rs.	Rs.
1	22 May 12	Balance Payable by NWC from Sales of Domestic Goods Credit in January, 2012	449,044,884,672.79	534,477,805,477.19		506,734,187,435.45	194,178,191,054.00
2	18-Jun-12	Balance Payable by NWC from Sales of Domestic Goods Credit in February, 2012	244,700,000,917.79	339,113,582,150.00		319,000,433,493.48	271,664,433,493.48
3	22-Jul-12	Balance Payable by NWC from Sales of Domestic Goods Credit in March, 2012	214,000,000,000.00	317,413,450,000.00		277,400,000,000.00	461,500,000,000.00
4	14-Aug-12	Balance Payable by NWC from Sales of Domestic Goods Credit in April, 2012	314,000,000,000.00	317,413,450,000.00		277,400,000,000.00	461,500,000,000.00
5	17-Sep-12	Balance Payable by NWC from Sales of Domestic Goods Credit in May, 2012	461,000,000,000.00	317,413,450,000.00		277,400,000,000.00	461,500,000,000.00
6	11-Oct-12	Balance Payable by NWC from Sales of Domestic Goods Credit in June, 2012	112,115,287,402.48	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
7	14-Nov-12	Balance Payable by NWC from Sales of Domestic Goods Credit in July, 2012	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
8	12-Dec-12	Balance Payable by NWC from Sales of Domestic Goods Credit in August, 2012	113,434,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
9	14-Jan-13	Balance Payable by NWC from Sales of Domestic Goods Credit in September, 2012	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
10	17-Feb-13	Balance Payable by NWC from Sales of Domestic Goods Credit in October, 2012	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
11	17-Mar-13	Balance Payable by NWC from Sales of Domestic Goods Credit in November, 2012	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
12	17-Apr-13	Balance Payable by NWC from Sales of Domestic Goods Credit in December, 2012	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
13	17-May-13	Balance Payable by NWC from Sales of Domestic Goods Credit in January, 2013	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
14	17-Jun-13	Balance Payable by NWC from Sales of Domestic Goods Credit in February, 2013	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
15	17-Jul-13	Balance Payable by NWC from Sales of Domestic Goods Credit in March, 2013	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
16	17-Aug-13	Balance Payable by NWC from Sales of Domestic Goods Credit in April, 2013	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
17	17-Sep-13	Balance Payable by NWC from Sales of Domestic Goods Credit in May, 2013	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
18	17-Oct-13	Balance Payable by NWC from Sales of Domestic Goods Credit in June, 2013	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
19	17-Nov-13	Balance Payable by NWC from Sales of Domestic Goods Credit in July, 2013	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
20	17-Dec-13	Balance Payable by NWC from Sales of Domestic Goods Credit in August, 2013	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
21	17-Jan-14	Balance Payable by NWC from Sales of Domestic Goods Credit in September, 2013	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
22	17-Feb-14	Balance Payable by NWC from Sales of Domestic Goods Credit in October, 2013	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
23	17-Mar-14	Balance Payable by NWC from Sales of Domestic Goods Credit in November, 2013	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
24	17-Apr-14	Balance Payable by NWC from Sales of Domestic Goods Credit in December, 2013	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
25	17-May-14	Balance Payable by NWC from Sales of Domestic Goods Credit in January, 2014	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
26	17-Jun-14	Balance Payable by NWC from Sales of Domestic Goods Credit in February, 2014	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
27	17-Jul-14	Balance Payable by NWC from Sales of Domestic Goods Credit in March, 2014	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
28	17-Aug-14	Balance Payable by NWC from Sales of Domestic Goods Credit in April, 2014	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
29	17-Sep-14	Balance Payable by NWC from Sales of Domestic Goods Credit in May, 2014	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
30	17-Oct-14	Balance Payable by NWC from Sales of Domestic Goods Credit in June, 2014	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
31	17-Nov-14	Balance Payable by NWC from Sales of Domestic Goods Credit in July, 2014	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
32	17-Dec-14	Balance Payable by NWC from Sales of Domestic Goods Credit in August, 2014	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
33	17-Jan-15	Balance Payable by NWC from Sales of Domestic Goods Credit in September, 2014	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
34	17-Feb-15	Balance Payable by NWC from Sales of Domestic Goods Credit in October, 2014	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
35	17-Mar-15	Balance Payable by NWC from Sales of Domestic Goods Credit in November, 2014	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
36	17-Apr-15	Balance Payable by NWC from Sales of Domestic Goods Credit in December, 2014	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
37	17-May-15	Balance Payable by NWC from Sales of Domestic Goods Credit in January, 2015	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
38	17-Jun-15	Balance Payable by NWC from Sales of Domestic Goods Credit in February, 2015	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
39	17-Jul-15	Balance Payable by NWC from Sales of Domestic Goods Credit in March, 2015	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
40	17-Aug-15	Balance Payable by NWC from Sales of Domestic Goods Credit in April, 2015	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
41	17-Sep-15	Balance Payable by NWC from Sales of Domestic Goods Credit in May, 2015	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
42	17-Oct-15	Balance Payable by NWC from Sales of Domestic Goods Credit in June, 2015	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
43	17-Nov-15	Balance Payable by NWC from Sales of Domestic Goods Credit in July, 2015	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
44	17-Dec-15	Balance Payable by NWC from Sales of Domestic Goods Credit in August, 2015	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
45	17-Jan-16	Balance Payable by NWC from Sales of Domestic Goods Credit in September, 2015	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
46	17-Feb-16	Balance Payable by NWC from Sales of Domestic Goods Credit in October, 2015	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
47	17-Mar-16	Balance Payable by NWC from Sales of Domestic Goods Credit in November, 2015	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
48	17-Apr-16	Balance Payable by NWC from Sales of Domestic Goods Credit in December, 2015	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
49	17-May-16	Balance Payable by NWC from Sales of Domestic Goods Credit in January, 2016	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
50	17-Jun-16	Balance Payable by NWC from Sales of Domestic Goods Credit in February, 2016	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
51	17-Jul-16	Balance Payable by NWC from Sales of Domestic Goods Credit in March, 2016	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
52	17-Aug-16	Balance Payable by NWC from Sales of Domestic Goods Credit in April, 2016	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
53	17-Sep-16	Balance Payable by NWC from Sales of Domestic Goods Credit in May, 2016	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
54	17-Oct-16	Balance Payable by NWC from Sales of Domestic Goods Credit in June, 2016	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
55	17-Nov-16	Balance Payable by NWC from Sales of Domestic Goods Credit in July, 2016	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
56	17-Dec-16	Balance Payable by NWC from Sales of Domestic Goods Credit in August, 2016	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
57	17-Jan-17	Balance Payable by NWC from Sales of Domestic Goods Credit in September, 2016	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
58	17-Feb-17	Balance Payable by NWC from Sales of Domestic Goods Credit in October, 2016	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
59	17-Mar-17	Balance Payable by NWC from Sales of Domestic Goods Credit in November, 2016	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
60	17-Apr-17	Balance Payable by NWC from Sales of Domestic Goods Credit in December, 2016	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
61	17-May-17	Balance Payable by NWC from Sales of Domestic Goods Credit in January, 2017	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
62	17-Jun-17	Balance Payable by NWC from Sales of Domestic Goods Credit in February, 2017	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
63	17-Jul-17	Balance Payable by NWC from Sales of Domestic Goods Credit in March, 2017	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
64	17-Aug-17	Balance Payable by NWC from Sales of Domestic Goods Credit in April, 2017	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
65	17-Sep-17	Balance Payable by NWC from Sales of Domestic Goods Credit in May, 2017	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
66	17-Oct-17	Balance Payable by NWC from Sales of Domestic Goods Credit in June, 2017	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
67	17-Nov-17	Balance Payable by NWC from Sales of Domestic Goods Credit in July, 2017	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
68	17-Dec-17	Balance Payable by NWC from Sales of Domestic Goods Credit in August, 2017	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
69	17-Jan-18	Balance Payable by NWC from Sales of Domestic Goods Credit in September, 2017	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00
70	17-Feb-18	Balance Payable by NWC from Sales of Domestic Goods Credit in October, 2017	213,000,000,000.00	113,434,000,000.00		113,434,000,000.00	461,500,000,000.00

Annual Worksheet by NWC - April 2018									
SL	DATE	CRASH CODE	ANNUAL PAID FOR	CONFIRMED SAFETY	ANNUAL WORKHOUR	CONVERTIBLE			
104	15-Jun-20	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is February, 2018	104,000,000.00	70,000,000.00	2,200,000.00	2,200,000.00			
105	15-Jul-20	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is March, 2018	70,000,000.00	50,000,000.00	1,500,000.00	1,500,000.00			
106	15-Aug-20	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is April, 2018	50,000,000.00	30,000,000.00	1,000,000.00	1,000,000.00			
107	15-Sep-20	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is May, 2018	30,000,000.00	20,000,000.00	500,000.00	500,000.00			
108	15-Oct-20	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is June, 2018	20,000,000.00	10,000,000.00	300,000.00	300,000.00			
109	15-Nov-20	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is July, 2018	10,000,000.00	5,000,000.00	150,000.00	150,000.00			
110	15-Dec-20	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is August, 2018	5,000,000.00	2,500,000.00	75,000.00	75,000.00			
111	15-Jan-21	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is September, 2018	2,500,000.00	1,250,000.00	37,500.00	37,500.00			
112	15-Feb-21	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is October, 2018	1,250,000.00	625,000.00	18,750.00	18,750.00			
113	15-Mar-21	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is November, 2018	625,000.00	312,500.00	9,375.00	9,375.00			
114	15-Apr-21	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is December, 2018	312,500.00	156,250.00	4,687.50	4,687.50			
115	15-May-21	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is January, 2019	156,250.00	78,125.00	2,343.75	2,343.75			
116	15-Jun-21	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is February, 2019	78,125.00	39,062.50	1,171.87	1,171.87			
117	15-Jul-21	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is March, 2019	39,062.50	19,531.25	585.94	585.94			
118	15-Aug-21	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is April, 2019	19,531.25	9,765.62	292.97	292.97			
119	15-Sep-21	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is May, 2019	9,765.62	4,882.81	146.48	146.48			
120	15-Oct-21	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is June, 2019	4,882.81	2,441.40	73.24	73.24			
121	15-Nov-21	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is July, 2019	2,441.40	1,220.70	36.62	36.62			
122	15-Dec-21	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is August, 2019	1,220.70	610.35	18.31	18.31			
123	15-Jan-22	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is September, 2019	610.35	305.17	9.15	9.15			
124	15-Feb-22	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is October, 2019	305.17	152.59	4.58	4.58			
125	15-Mar-22	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is November, 2019	152.59	76.29	2.29	2.29			
126	15-Apr-22	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is December, 2019	76.29	38.14	1.14	1.14			
127	15-May-22	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is January, 2020	38.14	19.07	0.57	0.57			
128	15-Jun-22	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is February, 2020	19.07	9.53	0.29	0.29			
129	15-Jul-22	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is March, 2020	9.53	4.76	0.14	0.14			
130	15-Aug-22	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is April, 2020	4.76	2.38	0.07	0.07			
131	15-Sep-22	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is May, 2020	2.38	1.19	0.04	0.04			
132	15-Oct-22	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is June, 2020	1.19	0.59	0.02	0.02			
133	15-Nov-22	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is July, 2020	0.59	0.29	0.01	0.01			
134	15-Dec-22	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is August, 2020	0.29	0.14	0.00	0.00			
135	15-Jan-23	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is September, 2020	0.14	0.07	0.00	0.00			
136	15-Feb-23	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is October, 2020	0.07	0.03	0.00	0.00			
137	15-Mar-23	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is November, 2020	0.03	0.01	0.00	0.00			
138	15-Apr-23	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is December, 2020	0.01	0.00	0.00	0.00			
139	15-May-23	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is January, 2021	0.00	0.00	0.00	0.00			
140	15-Jun-23	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is February, 2021	0.00	0.00	0.00	0.00			
141	15-Jul-23	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is March, 2021	0.00	0.00	0.00	0.00			
142	15-Aug-23	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is April, 2021	0.00	0.00	0.00	0.00			
143	15-Sep-23	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is May, 2021	0.00	0.00	0.00	0.00			
144	15-Oct-23	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is June, 2021	0.00	0.00	0.00	0.00			
145	15-Nov-23	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is July, 2021	0.00	0.00	0.00	0.00			
146	15-Dec-23	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is August, 2021	0.00	0.00	0.00	0.00			
147	15-Jan-24	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is September, 2021	0.00	0.00	0.00	0.00			
148	15-Feb-24	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is October, 2021	0.00	0.00	0.00	0.00			
149	15-Mar-24	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is November, 2021	0.00	0.00	0.00	0.00			
150	15-Apr-24	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is December, 2021	0.00	0.00	0.00	0.00			
151	15-May-24	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is January, 2022	0.00	0.00	0.00	0.00			
152	15-Jun-24	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is February, 2022	0.00	0.00	0.00	0.00			
153	15-Jul-24	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is March, 2022	0.00	0.00	0.00	0.00			
154	15-Aug-24	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is April, 2022	0.00	0.00	0.00	0.00			
155	15-Sep-24	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is May, 2022	0.00	0.00	0.00	0.00			
156	15-Oct-24	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is June, 2022	0.00	0.00	0.00	0.00			
157	15-Nov-24	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is July, 2022	0.00	0.00	0.00	0.00			
158	15-Dec-24	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is August, 2022	0.00	0.00	0.00	0.00			
159	15-Jan-25	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is September, 2022	0.00	0.00	0.00	0.00			
160	15-Feb-25	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is October, 2022	0.00	0.00	0.00	0.00			
161	15-Mar-25	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is November, 2022	0.00	0.00	0.00	0.00			
162	15-Apr-25	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is December, 2022	0.00	0.00	0.00	0.00			
163	15-May-25	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is January, 2023	0.00	0.00	0.00	0.00			
164	15-Jun-25	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is February, 2023	0.00	0.00	0.00	0.00			
165	15-Jul-25	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is March, 2023	0.00	0.00	0.00	0.00			
166	15-Aug-25	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is April, 2023	0.00	0.00	0.00	0.00			
167	15-Sep-25	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is May, 2023	0.00	0.00	0.00	0.00			
168	15-Oct-25	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is June, 2023	0.00	0.00	0.00	0.00			
169	15-Nov-25	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is July, 2023	0.00	0.00	0.00	0.00			
170	15-Dec-25	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is August, 2023	0.00	0.00	0.00	0.00			
171	15-Jan-26	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is September, 2023	0.00	0.00	0.00	0.00			
172	15-Feb-26	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is October, 2023	0.00	0.00	0.00	0.00			
173	15-Mar-26	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is November, 2023	0.00	0.00	0.00	0.00			
174	15-Apr-26	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is December, 2023	0.00	0.00	0.00	0.00			
175	15-May-26	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is January, 2024	0.00	0.00	0.00	0.00			
176	15-Jun-26	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is February, 2024	0.00	0.00	0.00	0.00			
177	15-Jul-26	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is March, 2024	0.00	0.00	0.00	0.00			
178	15-Aug-26	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is April, 2024	0.00	0.00	0.00	0.00			
179	15-Sep-26	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is May, 2024	0.00	0.00	0.00	0.00			
180	15-Oct-26	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is June, 2024	0.00	0.00	0.00	0.00			
181	15-Nov-26	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is July, 2024	0.00	0.00	0.00	0.00			
182	15-Dec-26	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is August, 2024	0.00	0.00	0.00	0.00			
183	15-Jan-27	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is September, 2024	0.00	0.00	0.00	0.00			
184	15-Feb-27	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is October, 2024	0.00	0.00	0.00	0.00			
185	15-Mar-27	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is November, 2024	0.00	0.00	0.00	0.00			
186	15-Apr-27	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is December, 2024	0.00	0.00	0.00	0.00			
187	15-May-27	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is January, 2025	0.00	0.00	0.00	0.00			
188	15-Jun-27	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is February, 2025	0.00	0.00	0.00	0.00			
189	15-Jul-27	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is March, 2025	0.00	0.00	0.00	0.00			
190	15-Aug-27	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is April, 2025	0.00	0.00	0.00	0.00			
191	15-Sep-27	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is May, 2025	0.00	0.00	0.00	0.00			
192	15-Oct-27	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is June, 2025	0.00	0.00	0.00	0.00			
193	15-Nov-27	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is July, 2025	0.00	0.00	0.00	0.00			
194	15-Dec-27	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is August, 2025	0.00	0.00	0.00	0.00			
195	15-Jan-28	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is September, 2025	0.00	0.00	0.00	0.00			
196	15-Feb-28	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is October, 2025	0.00	0.00	0.00	0.00			
197	15-Mar-28	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is November, 2025	0.00	0.00	0.00	0.00			
198	15-Apr-28	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is December, 2025	0.00	0.00	0.00	0.00			
199	15-May-28	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is January, 2026	0.00	0.00	0.00	0.00			
200	15-Jun-28	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is February, 2026	0.00	0.00	0.00	0.00			
201	15-Jul-28	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is March, 2026	0.00	0.00	0.00	0.00			
202	15-Aug-28	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is April, 2026	0.00	0.00	0.00	0.00			
203	15-Sep-28	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is May, 2026	0.00	0.00	0.00	0.00			
204	15-Oct-28	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is June, 2026	0.00	0.00	0.00	0.00			
205	15-Nov-28	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is July, 2026	0.00	0.00	0.00	0.00			
206	15-Dec-28	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is August, 2026	0.00	0.00	0.00	0.00			
207	15-Jan-29	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is September, 2026	0.00	0.00	0.00	0.00			
208	15-Feb-29	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is October, 2026	0.00	0.00	0.00	0.00			
209	15-Mar-29	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is November, 2026	0.00	0.00	0.00	0.00			
210	15-Apr-29	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is December, 2026	0.00	0.00	0.00	0.00			
211	15-May-29	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is January, 2027	0.00	0.00	0.00	0.00			
212	15-Jun-29	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is February, 2027	0.00	0.00	0.00	0.00			
213	15-Jul-29	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is March, 2027	0.00	0.00	0.00	0.00			
214	15-Aug-29	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is April, 2027	0.00	0.00	0.00	0.00			
215	15-Sep-29	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is May, 2027	0.00	0.00	0.00	0.00			
216	15-Oct-29	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is June, 2027	0.00	0.00	0.00	0.00			
217	15-Nov-29	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is July, 2027	0.00	0.00	0.00	0.00			
218	15-Dec-29	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is August, 2027	0.00	0.00	0.00	0.00			
219	15-Jan-30	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is September, 2027	0.00	0.00	0.00	0.00			
220	15-Feb-30	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is October, 2027	0.00	0.00	0.00	0.00			
221	15-Mar-30	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is November, 2027	0.00	0.00	0.00	0.00			
222	15-Apr-30	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is December, 2027	0.00	0.00	0.00	0.00			
223	15-May-30	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is January, 2028	0.00	0.00	0.00	0.00			
224	15-Jun-30	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is February, 2028	0.00	0.00	0.00	0.00			
225	15-Jul-30	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is March, 2028	0.00	0.00	0.00	0.00			
226	15-Aug-30	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is April, 2028	0.00	0.00	0.00	0.00			
227	15-Sep-30	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is May, 2028	0.00	0.00	0.00	0.00			
228	15-Oct-30	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is June, 2028	0.00	0.00	0.00	0.00			
229	15-Nov-30	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is July, 2028	0.00	0.00	0.00	0.00			
230	15-Dec-30	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is August, 2028	0.00	0.00	0.00	0.00			
231	15-Jan-31	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is September, 2028	0.00	0.00	0.00	0.00			
232	15-Feb-31	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is October, 2028	0.00	0.00	0.00	0.00			
233	15-Mar-31	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is November, 2028	0.00	0.00	0.00	0.00			
234	15-Apr-31	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is December, 2028	0.00	0.00	0.00	0.00			
235	15-May-31	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is January, 2029	0.00	0.00	0.00	0.00			
236	15-Jun-31	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is February, 2029	0.00	0.00	0.00	0.00			
237	15-Jul-31	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is March, 2029	0.00	0.00	0.00	0.00			
238	15-Aug-31	Autosw. Payable by NWC from State of Pennsylvania, Crash Code is April, 2029	0.00	0.00	0.0				

Amount Received by NWC / April 2018

200	200	000000	Costs	Revenue Paid into Production Account	Current Liability	Amount Received	Current Liability
199	17-10-2017	Balance Payable by NWC from Sales of Government Credit Card in September 2017	71,607,164,000.00	22,814,000,000.00	-	23,832,200,000.00	8,000,000,000.00
198	17-10-2017	Balance Payable by NWC from Sales of Government Credit Card in October 2017	71,607,176,000.00	22,814,000,000.00	-	23,832,200,000.00	8,000,000,000.00
197	17-10-2017	Balance Payable by NWC from Sales of Government Credit Card in November 2017	71,607,176,000.00	22,814,000,000.00	-	23,832,200,000.00	8,000,000,000.00
196	17-10-2017	Balance Payable by NWC from Sales of Government Credit Card in December 2017	71,607,176,000.00	22,814,000,000.00	-	23,832,200,000.00	8,000,000,000.00
195	17-10-2017	Balance Payable by NWC from Sales of Government Credit Card in January 2018	71,607,176,000.00	22,814,000,000.00	-	23,832,200,000.00	8,000,000,000.00
194	17-10-2017	Balance Payable by NWC from Sales of Government Credit Card in February 2018	71,607,176,000.00	22,814,000,000.00	-	23,832,200,000.00	8,000,000,000.00
193	17-10-2017	Balance Payable by NWC from Sales of Government Credit Card in March 2018	71,607,176,000.00	22,814,000,000.00	-	23,832,200,000.00	8,000,000,000.00
192	17-10-2017	Balance Payable by NWC from Sales of Government Credit Card in April 2018	71,607,176,000.00	22,814,000,000.00	-	23,832,200,000.00	8,000,000,000.00
191	17-10-2017	Balance Payable by NWC from Sales of Government Credit Card in May 2018	71,607,176,000.00	22,814,000,000.00	-	23,832,200,000.00	8,000,000,000.00
190	17-10-2017	Balance Payable by NWC from Sales of Government Credit Card in June 2018	71,607,176,000.00	22,814,000,000.00	-	23,832,200,000.00	8,000,000,000.00
189	17-10-2017	Balance Payable by NWC from Sales of Government Credit Card in July 2018	71,607,176,000.00	22,814,000,000.00	-	23,832,200,000.00	8,000,000,000.00
188	17-10-2017	Balance Payable by NWC from Sales of Government Credit Card in August 2018	71,607,176,000.00	22,814,000,000.00	-	23,832,200,000.00	8,000,000,000.00
187	17-10-2017	Balance Payable by NWC from Sales of Government Credit Card in September 2018	71,607,176,000.00	22,814,000,000.00	-	23,832,200,000.00	8,000,000,000.00
186	17-10-2017	Balance Payable by NWC from Sales of Government Credit Card in October 2018	71,607,176,000.00	22,814,000,000.00	-	23,832,200,000.00	8,000,000,000.00
185	17-10-2017	Balance Payable by NWC from Sales of Government Credit Card in November 2018	71,607,176,000.00	22,814,000,000.00	-	23,832,200,000.00	8,000,000,000.00
184	17-10-2017	Balance Payable by NWC from Sales of Government Credit Card in December 2018	71,607,176,000.00	22,814,000,000.00	-	23,832,200,000.00	8,000,000,000.00
183	17-10-2017	Balance Payable by NWC from Sales of Government Credit Card in January 2019	71,607,176,000.00	22,814,000,000.00	-	23,832,200,000.00	8,000,000,000.00
182	17-10-2017	Balance Payable by NWC from Sales of Government Credit Card in February 2019	71,607,176,000.00	22,814,000,000.00	-	23,832,200,000.00	8,000,000,000.00
181	17-10-2017	Balance Payable by NWC from Sales of Government Credit Card in March 2019	71,607,176,000.00	22,814,000,000.00	-	23,832,200,000.00	8,000,000,000.00
180	17-10-2017	Balance Payable by NWC from Sales of Government Credit Card in April 2019	71,607,176,000.00	22,814,000,000.00	-	23,832,200,000.00	8,000,000,000.00
179	17-10-2017	Balance Payable by NWC from Sales of Government Credit Card in May 2019	71,607,176,000.00	22,814,000,000.00	-	23,832,200,000.00	8,000,000,000.00
178	17-10-2017	Balance Payable by NWC from Sales of Government Credit Card in June 2019	71,607,176,000.00	22,814,000,000.00	-	23,832,200,000.00	8,000,000,000.00
177	17-10-2017	Balance Payable by NWC from Sales of Government Credit Card in July 2019	71,607,176,000.00	22,814,000,000.00	-	23,832,200,000.00	8,000,000,000.00
176	17-10-2017	Balance Payable by NWC from Sales of Government Credit Card in August 2019	71,607,176,000.00	22,814,000,000.00	-	23,832,200,000.00	8,000,000,000.00
175	17-10-2017	Balance Payable by NWC from Sales of Government Credit Card in September 2019	71,607,176,000.00	22,814,000,000.00	-	23,832,200,000.00	8,000,000,000.00
174	17-10-2017	Balance Payable by NWC from Sales of Government Credit Card in October 2019	71,607,176,000.00	22,814,000,000.00	-	23,832,200,000.00	8,000,000,000.00
173	17-10-2017	Balance Payable by NWC from Sales of Government Credit Card in November 2019	71,607,176,000.00	22,814,000,000.00	-	23,832,200,000.00	8,000,000,000.00
172	17-10-2017	Balance Payable by NWC from Sales of Government Credit Card in December 2019	71,607,176,000.00	22,814,000,000.00	-	23,832,200,000.00	8,000,000,000.00

Office of the Accountant General of the Federation
Federation Account Department

Ledger of Forex Equalisation Account for FAAC (Difference Between Mandated and CBN Exchange Rate) - April, 2026

S/n	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Curren Balance =N=
1	1-Jan-2023	42730/RS/Vol. 138	Balance B/F	127,591,823,395.14	-	127,591,823,395.14
2	13-Jan-2023	42730/RS/Vol. 158	Difference between Mandated and CBN Exchange Rate in December, 2022	20,856,111,625.05		148,447,935,020.19
3	16-Feb-23	42730/RS/Vol. 158	Difference between Mandated and CBN Exchange Rate in January, 2023	16,440,342,248.36		164,888,277,268.55
4	20-Mar-23	42730/RS/Vol. 159	Difference between Mandated and CBN Exchange Rate in February, 2023	12,140,302,004.02		177,028,579,272.57
			Distribution to Three Tiers of Government from FOREX Equalization Account march 2023			
5	20-Mar-23	42730/RS/Vol. 159			120,000,000,000.00	57,028,579,272.57
6	17-Apr-23	42730/RS/Vol. 160	Difference between Mandated and CBN Exchange Rate in March, 2023	11,371,485,876.00		68,400,065,148.57
7	17-May-23	42730/RS/Vol. 160	Difference between Mandated and CBN Exchange Rate in April, 2023	10,758,359,428.46		79,158,424,577.03
9	17-May-23	42730/RS/Vol. 161	Distribution to Three Tiers of Government from FOREX Equalization Account May 2023		50,000,000,000.00	29,158,424,577.03
10	22-May-23	42730/RS/Vol. 161	Distribution to Three Tiers of Government from FOREX Equalization Account May 2023		20,000,000,000.00	9,158,424,577.03
11	20-Jun-23	42730/RS/Vol. 162	Difference between Mandated and CBN Exchange Rate in June, 2023	14,998,751,845.75		24,157,176,422.78
12	21-Jul-23	42730/RS/Vol. 162	Payment of outstanding unremitted liabilities of PAYE to Nasarawa State		5,656,431,519.76	18,500,744,903.02
			Payment to Revenue Mobilization Allocation and Fiscal Commission (RMAFC)			
13	2-Jun-25	FOIFA/299/VOL. 3	Consultancy fees		6,710,353,919.53	11,790,390,983.49
14	2-Jun-25	FOIFA/299/VOL. 3	Payment to 13% Derivation to oil Producing States		2,405,095,837.39	9,385,294,146.10
15	13-Jun-25	FOIFA/299/VOL. 3	Distribution to Three Tiers of Government		9,385,294,146.10	-
			Total	214,157,176,422.78	214,157,176,422.78	0.00

Office of the Accountant General of the Federation

Federation Account Department

Good and Valuable Consideration Account April, 2026

s/n	DATE	REF. NO.	DETAILS	Receipts \$	Payments \$	Cumm Balance \$
			Balance b/f			0.00
1	27-Jan-22	FT22178WDO9K	Receipts through Petrobras Energy Pils Quote - June, 2022.	40,853,920.00		40,853,920.00
2	27-Jun-22	FT22178WMC2M	Receipts through Sahara Energy Resource Limited in June, 2022.	14,381,390.00		55,235,310.00
3	20-Sep-22	FT223339Q607	Receipts through Duke Oil Company INCOR in September, 2022.	21,475,000.00		76,710,310.00
4	5-Dec-22	FT22263KL0LX	Receipts through Classification of Funds in December, 2022.	21,563,800.00		98,274,110.00
5	17-Jan-23	FT23017B7BOK	Receipts through Petroforce Trading and Shipping in January, 2023.	2,871,365.00		101,145,475.00
6	17-Jan-23	FT23017QJRI0Q	Receipts through Petroforce Trading and Shipping in January, 2023.	5,085,418.00		106,230,893.00
7	17-Jan-23	FT23017BLW7D	Receipts through Petroforce Trading and Shipping in January, 2023.	9,680,602.00		115,911,495.00
8	14-Feb-23	FT23045XHA22	Receipts through OANDO Trading DMCC in February, 2023.	12,715,950.00		128,627,445.00
9	14-Feb-23	FT23045958HD	Receipts through Duke Oil Company INCOR Porated in March, 2023.	37,683,250.00		166,310,695.00
10	1-Mar-23	FT23060TBCQ6	Receipts through MCB LTD SIR WILLIAM NEW TON in March, 2023.	8,585,200.00		174,895,895.00
11	15-Mar-23	FT23074XRYT76	Receipts through MCB LTD SIR WILLIAM NEW TON in March, 2023.	11,936,820.00		186,832,715.00
12	15-Mar-23	FT23074MKNNTT	Receipts through MCB LTD SIR WILLIAM NEW TON in March, 2023.	12,789,450.00		199,622,165.00
13	30-Mar-23	FT23089QXVNT	Receipts being Balance of OML 11GVC in March, 2023.	35,000,000.00		234,622,165.00
14	3-Apr-23	FT23074MKNNTT	Payment for Cost of Collection to NUPRC April, 2023.		4,450,150.93	230,172,014.07
15	3-Apr-23	FT230938P1MG	Payment for Cost of Collection to NUPRC April, 2023.		29,603,938.33	200,568,075.74
16	12-May-23	FT23132K730Q	Receipts through NNPC Trading SA NEPLIO ML401040522 in May, 2023.	25,714,700.00		226,282,775.74
17	12-May-23	FT231326PM9P	Receipts through NNPC Trading SA BNG PYT on ILCINL-2 in May, 2023.	4,452,450.00		230,735,225.74
18	17-May-23	FT23137P63MT	Receipts through NNPC Trading SA PYT in May, 2023.	4,452,450.00		235,187,675.74
19	22-May-23	MDCC2314200088	Receipts through RECLASSIFICATION OF PYMT in May, 2023.	21,475,000.00		256,662,675.74
20	26-Jun-23	FT23177ND3BT	Receipts through CBN DPR GOOD AND VAL CONSON OF DIV ASSET in June, 2023.	3,783,550.00		260,446,225.74
21	27-Jun-23	FT23178QJHMK	Receipts through VITOL SA FOR ILCIN in June, 2023.	3,783,550.00		264,229,775.74
22	27-Jun-23	FT23178HASSY	Receipts through VITOL SA PAYMENT FOR ILCIN 23-005 in June, 2023.	3,783,550.00		268,013,325.74
23	27-Jun-23	FT23178V4MMW	Receipts through VITOL SA PAYMENT FOR ILCIN 23-005 in June, 2023.	7,567,100.00		275,580,425.74
24	24-Jul-23	FT23202RYX10	Receipts through RECLASSIFICATION OF GVC in July, 2023.	100,840,000.00		376,420,425.74
25	24-Jul-23	FT23202J30PH	Receipts through RECLASSIFICATION OF GVC in July, 2023.	64,380,000.00		440,800,425.74
26	28-Jul-23	FT2320947MCR	Receipts through CBN DPR GOOD AND VAL CONSON OF DIV ASSET in June, 2023.	3,706,950.00		444,507,375.74

Good and Valuable Consideration Account April, 2026

Good and Valuable Consideration Account April, 2026						
DETAILS			Receipts	Payments	Cumm Balance	
s/n	DATE	REF. NO.	\$	\$	\$	
27	11-Sep-23	FT232541V2KD	Receipts through NNPC LIMITED/NEP/NOVC FORCADO In May, 2023.	30,000,000.00	476,710,935.74	
28	23-Oct-23		Receipts through RECLASSIFICATION OF GVC In October, 2023.	29,627,700.00	506,338,635.74	
29	1-Dec-23		Receipts through RECLASSIFICATION OF GVC In December, 2023.	16,471,600.00	521,810,235.74	
30	19-Jan-24		Receipts through RECLASSIFICATION OF GVC In JANUARY, 2024.	4,133,260.00	525,943,495.74	
31	19-Jan-24		Receipts through RECLASSIFICATION OF GVC In JANUARY, 2024.	8,266,500.00	534,209,995.74	
32	19-Jan-24		Receipts through RECLASSIFICATION OF GVC In JANUARY, 2024.	4,959,900.00	539,169,895.74	
33	19-Jan-24		Receipts through RECLASSIFICATION OF GVC In JANUARY, 2024.	3,306,600.00	542,476,495.74	
34	23-Jan-24		Receipts through RECLASSIFICATION OF GVC In JANUARY, 2024.	3,969,350.00	546,465,835.74	
35	23-Jan-24		Receipts through RECLASSIFICATION OF GVC In JANUARY, 2024.	7,978,700.00	554,444,535.74	
36	1-Mar-24	FD/FA/343VOL.1/11	Payment of Cost of Collection on Good and Valuable Consideration and Signature Bonus to NNPC March, 2024.	22,181,650.05	532,262,885.69	
37	1-Mar-24	FD/FA/343VOL.1/11	Payment of Cost of Collection on Signature Bonus to NNPC March, 2024.(N2,391,054,543.49/N1,561.88 to \$1	1,630,882.36	530,732,003.33	
38	16-Mar-24		Receipts through RECLASSIFICATION OF GVC In February, 2024.	32,116,600.00	562,847,603.33	
39	12-Apr-24		Receipts through RECLASSIFICATION OF GVC In April, 2024.	8,720,710.00	571,568,313.33	
40	17-Apr-24	FD/FA/343VOL.1/11	Payment to the three tiers of Government	499,388,524.92	72,179,788.41	
41	23-Apr-24		Receipts through RECLASSIFICATION OF GVC In April, 2024.	8,720,710.00	80,900,498.41	
42	7-Oct-24	FD/DF/FA/343VOL.2	Payment to the three tiers of Government	80,900,498.41	-	
Total			638,056,645.00	638,056,645.00		

Office of the Accountant General of the Federation
Federation Account Department

Good and Valuable Consideration Account April, 2028

Good and Valuable Consideration - Refund of Good and Valuable Consideration							
S/n	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Currem Balance =N=	
1	25-Apr-19	42730RS/Vol. 128	Transfer of \$311,842,441.05 from Signature Bonus - Refund of Good and Valuable Consideration	101,307,224,099.81	-	101,307,224,099.81	
2	25-Apr-19	42730RS/Vol. 128	Distribution of =N=55,000,000,000.00 to the three tiers of Government in April, 2019		55,000,000,000.00	46,307,224,099.81	
3	25-Apr-19	42730RS/Vol. 128	Transfer to ECA, as Savings		10,000,000,000.00	36,307,224,099.81	
4	17-May-19	42730RS/Vol. 128	Distribution of =N=36,307,224,099.81 to the three tiers of Government in May, 2019		36,307,224,099.81	-	
5	23-Dec-19	FDF/FA/24/Vol 1	Transfer to Good and Valuable Consideration	15,000,000,000.00		15,000,000,000.00	
6	23-Dec-19	FDF/FA/24/Vol 1	Distribution of =N=15,000,000,000.00 to the three tiers of Government in December, 2019		15,000,000,000.00	-	
			Total	116,307,224,099.81	116,307,224,099.81		

Office of the Accountant General of the Federation
Federation Account Department
Police Trust Fund Account April, 2026

S/n	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Current Balance =N=
1	1-Jun-20		Balance b/f	-	-	-
2	16-Jun-20	42730R/S/Vol. 195	0.5% Deduction from Federation Account Revenue for the month of May, 2020 distributed in June, 2020	2,217,182,905.00	-	2,217,182,905.00
3	16-Jul-20	42730R/S/Vol. 196	0.5% Deduction from Federation Account Revenue for the month of June, 2020 distributed in July, 2020	2,836,790,470.25	-	5,053,973,375.25
4	17-Aug-20	42730R/S/Vol. 196	0.5% Deduction from Federation Account Revenue for the month of July, 2020 distributed in August, 2020	2,700,579,185.15	-	7,754,552,560.40
5	16-Sep-20	42730R/S/Vol. 196	0.5% Deduction from Federation Account Revenue for the month of August, 2020 distributed in September, 2020	2,639,151,545.20	-	10,393,704,105.60
6	19-Oct-20	42730R/S/Vol. 196	0.5% Deduction from Federation Account Revenue for the month of September, 2020 distributed in October, 2020	1,707,505,686.58	-	12,101,209,692.18
7	17-Nov-20	42730R/S/Vol. 197	0.5% Deduction from Federation Account Revenue for the month of October, 2020 distributed in November, 2020	1,893,742,981.42	-	14,014,952,673.60
8	15-Dec-20	42730R/S/Vol. 198	0.5% Deduction from Federation Account Revenue for the month of November, 2020 distributed in December, 2020	2,182,286,238.60	-	16,197,238,912.20
9	18-Jan-21	42730R/S/Vol. 198	0.5% Deduction from Federation Account Revenue for the month of December, 2020 distributed in January, 2021	2,205,445,397.47	-	18,402,684,309.67
10	11-Feb-21	42730R/S/Vol. 198	0.5% Deduction from Federation Account Revenue for the month of January, 2021 distributed in February, 2021	2,414,796,090.80	-	20,817,480,399.47
11	18-Mar-21	42730R/S/Vol. 199	0.5% Deduction from Federation Account Revenue for the month of February, 2021 distributed in March, 2021	2,198,043,850.37	-	23,015,524,250.84
12	21-Apr-21	42730R/S/Vol. 199	0.5% Deduction from Federation Account Revenue for the month of March, 2021 distributed in April, 2021	3,285,047,561.03	-	26,300,571,811.87
13	19-May-21	42730R/S/Vol. 140	0.5% Deduction from Federation Account Revenue for the month of April, 2021 distributed in May, 2021	2,488,229,918.49	-	28,788,801,730.36
14	21-Jun-21	42730R/S/Vol. 141	0.5% Deduction from Federation Account Revenue for the month of May, 2021 distributed in June, 2021	2,140,031,500.80	-	30,928,833,231.16
15	16-Jul-21	42730R/S/Vol. 142	0.5% Deduction from Federation Account Revenue for the month of June, 2021 distributed in July, 2021	4,080,502,780.10	-	35,009,335,991.26
16	16-Aug-21	42730R/S/Vol. 143	0.5% Deduction from Federation Account Revenue for the month of July, 2021 distributed in August, 2021	3,017,760,003.13	-	38,027,095,994.39
17	21-Sep-21	42730R/S/Vol. 143	0.5% Deduction from Federation Account Revenue for the month of August, 2021 distributed in September, 2021	2,700,750,448.45	-	40,727,846,442.84
18	21-Oct-21	42730R/S/Vol. 145	0.5% Deduction from Federation Account Revenue for the month of September, 2021 distributed in October, 2021	3,478,505,594.18	-	44,206,352,037.02
19	15-Nov-21	42730R/S/Vol. 147	0.5% Deduction from Federation Account Revenue for the month of October, 2021 distributed in November, 2021	2,005,409,670.55	-	46,211,761,707.57
20	16-Dec-21	42730R/S/Vol. 147	0.5% Deduction from Federation Account Revenue for the month of November, 2021 distributed in December, 2021	3,230,189,408.44	-	49,441,951,116.01
21	26-Jan-22	42730R/S/Vol. 148	0.5% Deduction from Federation Account Revenue for the month of December, 2021 distributed in January, 2022	2,816,074,940.69	-	52,257,926,056.70
22	29-Feb-22	42730R/S/Vol. 148	Payment of FGN share of contribution to NPTF	-	23,678,634,695.29	28,579,291,361.41
23	5-Mar-22	42730R/S/Vol. 153	Payment to Rivers State and her Local Government Councils share of contribution	-	1,290,727,054.77	27,288,564,306.64
24	24-Oct-22	42730R/S/Vol. 155	Payment to NPTF	-	27,288,564,306.64	0.00
25	16-Jan-24	42730R/S/Vol. 165	Refund by FGON to Police Trust Fund L3	9,129,924,577.61	-	9,129,924,577.61
26	16-Feb-24	42730R/S/Vol. 165	Refund by FGON to Police Trust Fund L3	9,129,924,577.61	-	18,259,849,155.22
27	20-Mar-24	42730R/S/Vol. 165	Refund by FGON to Police Trust Fund L3	9,129,924,577.61	-	27,389,773,732.83
Total				79,716,939,886.71	62,387,136,155.88	17,332,842,926.93

Office of The Accountant General of The Federation

Federation Account Department

LEDGER OF EMTL APRIL 2026

S/N	MONTH	DETAILS	RECEIPTS N	PAYMENTS N	BALANCE N
1	JANUARY, 2024	Revenue LIT	14,595,117,479.09	14,595,117,479.09	13,693,481,584.13
2	JANUARY, 2024	Debit		14,595,117,479.09	30,438,599,063.16
3	JANUARY, 2024	Debit	14,386,312,564.60	14,386,312,564.60	13,693,481,584.13
4	FEBRUARY, 2024	Debit		14,386,312,564.60	29,741,793,689.73
5	FEBRUARY, 2024	Debit	13,993,995,193.09	13,993,995,193.09	13,693,481,584.13
6	MARCH, 2024	Debit		13,993,995,193.09	29,322,977,273.18
7	MARCH, 2024	Debit	14,379,801,488.18	14,379,801,488.18	13,693,481,584.13
8	APRIL, 2024	Debit		14,379,801,488.18	32,778,379,772.20
9	APRIL, 2024	Debit	13,777,271,483.99	13,777,271,483.99	13,693,481,584.13
10	MAY, 2024	Debit	14,346,073,628.31	14,346,073,628.31	24,730,703,598.11
11	MAY, 2024	Debit		14,346,073,628.31	13,693,481,584.13
12	JUNE, 2024	Debit	18,822,075,202.86	18,822,075,202.86	31,093,481,584.13
13	JUNE, 2024	Debit		18,822,075,202.86	29,598,403,227.37
14	JULY, 2024	Debit	13,842,901,693.23	13,842,901,693.23	13,693,481,584.13
15	AUGUST, 2024	Debit		13,842,901,693.23	27,438,481,584.13
16	AUGUST, 2024	Debit	18,331,935,281.86	18,331,935,281.86	13,693,481,584.13
17	SEPTEMBER, 2024	Debit		17,823,795,531.69	31,777,221,117.12
18	SEPTEMBER, 2024	Debit	17,823,795,531.69	17,823,795,531.69	13,693,481,584.13
19	SEPTEMBER, 2024	Debit		17,823,795,531.69	29,438,481,584.13
20	OCTOBER, 2024	Debit	15,671,596,093.18	15,671,596,093.18	13,693,481,584.13
21	OCTOBER, 2024	Debit		15,671,596,093.18	44,484,400,598.51
22	NOVEMBER, 2024	Debit	32,518,319,306.39	32,518,319,306.39	13,693,481,584.13
23	NOVEMBER, 2024	Debit		32,518,319,306.39	2,438,226,027.71
24	DECEMBER, 2024	Debit	18,513,284,896.41	18,513,284,896.41	31,693,481,584.13
25	DECEMBER, 2024	Debit		18,513,284,896.41	3,438,226,027.71
26	JANUARY, 2025	Debit	34,073,450.00	34,073,450.00	694.49
27	JANUARY, 2025	Debit		34,073,450.00	9.00
28	JANUARY, 2025	Debit	21,483,698,392.23	21,483,698,392.23	21,483,698,392.23
29	JANUARY, 2025	Debit		21,483,698,392.23	36,438,338,692.07
30	JANUARY, 2025	Debit	36,626,338,692.07	36,626,338,692.07	20,810,943,495.73
31	FEBRUARY, 2025	Debit		36,626,338,692.07	40,488,931,639.64
32	FEBRUARY, 2025	Debit	40,488,931,639.64	40,488,931,639.64	20,810,943,495.73
33	MARCH, 2025	Debit		40,488,931,639.64	20,810,943,495.73
34	MARCH, 2025	Debit	20,810,943,495.73	20,810,943,495.73	20,810,943,495.73
35	MARCH, 2025	Debit		20,810,943,495.73	20,810,943,495.73
36	APRIL, 2025	Debit	20,810,943,495.73	20,810,943,495.73	20,810,943,495.73
37	APRIL, 2025	Debit		20,810,943,495.73	20,810,943,495.73
38	MAY, 2025	Debit	20,810,943,495.73	20,810,943,495.73	20,810,943,495.73
39	MAY, 2025	Debit		20,810,943,495.73	20,810,943,495.73
40	JUNE, 2025	Debit	20,810,943,495.73	20,810,943,495.73	20,810,943,495.73
41	JUNE, 2025	Debit		20,810,943,495.73	20,810,943,495.73
42	JULY, 2025	Debit	20,810,943,495.73	20,810,943,495.73	20,810,943,495.73
43	JULY, 2025	Debit		20,810,943,495.73	20,810,943,495.73
44	AUGUST, 2025	Debit	20,810,943,495.73	20,810,943,495.73	20,810,943,495.73
45	AUGUST, 2025	Debit		20,810,943,495.73	20,810,943,495.73
46	SEPTEMBER, 2025	Debit	20,810,943,495.73	20,810,943,495.73	20,810,943,495.73
47	SEPTEMBER, 2025	Debit		20,810,943,495.73	20,810,943,495.73
48	OCTOBER, 2025	Debit	20,810,943,495.73	20,810,943,495.73	20,810,943,495.73
49	OCTOBER, 2025	Debit		20,810,943,495.73	20,810,943,495.73
50	NOVEMBER, 2025	Debit	20,810,943,495.73	20,810,943,495.73	20,810,943,495.73
51	NOVEMBER, 2025	Debit		20,810,943,495.73	20,810,943,495.73
52	DECEMBER, 2025	Debit	20,810,943,495.73	20,810,943,495.73	20,810,943,495.73
53	DECEMBER, 2025	Debit		20,810,943,495.73	20,810,943,495.73
TOTAL			693,709,306,214.59	679,653,787,798.43	-

Office of the Accountant General of the Federation

Federation Account Department

Ledger of Refund of amount due to States on withdrawals from ECA (2009-2015) and Signature Bonus Account April 2024

Slm	DATE	REF. NO.	DETAILS	Received =N=	Payment =N=	Current Balance =N=
1	1-Jan-22		Balance b/d	-	-	-
2	25 Apr 2022		Transfer from March, 2022 Non OI Revenue (FAAC Withheld)	60,880,000,000.00	-	60,880,000,000.00
3	23 May 2022		Transfer from April, 2022 Non OI Revenue (FAAC Withheld)	60,880,000,000.00	-	121,760,000,000.00
4	21 June 2022		Transfer from May, 2022 Non OI Revenue (FAAC Withheld)	60,880,000,000.00	-	182,640,000,000.00
5	21 July 2022		Transfer from June, 2022 Non OI Revenue (FAAC Withheld)	93,860,000,000.00	-	276,500,000,000.00
6	23 Aug 2022		Transfer from July, 2022 Non OI Revenue (FAAC Withheld)	93,860,000,000.00	-	370,360,000,000.00
7	31 Sept 2022		Transfer from August, 2022 Non OI Revenue (FAAC Withheld)	93,860,000,000.00	-	464,220,000,000.00
8	11 Oct 2022		Distribution of ₦=310,000,000 to the States and LGAs	-	200,000,000,000.00	264,220,000,000.00
9	21 Oct 2022		Transfer from September, 2022 Non OI Revenue (FAAC Withheld)	28,660,000,000.00	-	292,880,000,000.00
10	26 Oct 2022		Transfer from October, 2022 Non OI Revenue (FAAC Withheld)	48,600,000,000.00	-	341,480,000,000.00
11	16 Nov 2022		Transfer from November, 2022 Non OI Revenue (FAAC Withheld)	122,600,000,000.00	-	464,080,000,000.00
12	12 Dec 2022		Distribution of ₦=225,000,000 to the States and LGAs	-	225,000,000,000.00	239,080,000,000.00
13	23 Dec 2022		Transfer from January, 2023 Non OI Revenue (FAAC Withheld)	152,000,000,000.00	-	391,080,000,000.00
14	13 Jan 2023		Transfer from February, 2023 Non OI Revenue (FAAC Withheld)	152,000,000,000.00	-	543,080,000,000.00
15	2 Feb 2023		Payment of Consultancy Fee to AAPP Financial Services Limited	-	200,000,000,000.00	343,080,000,000.00
16	16 Mar 2023		Transfer from April, 2023 Non OI Revenue (FAAC Withheld)	60,000,000,000.00	-	403,080,000,000.00
17	13 Apr 2023		Distribution of ₦=340,000,000 to the States and LGAs	-	73,510,700,100.00	329,569,300,000.00
18	17 May 2023		Transfer from May, 2023 Non OI Revenue (FAAC Withheld)	60,000,000,000.00	-	389,569,300,000.00
19	18 May 2023		Payment of Consultancy Fee to AAPP Financial Services Limited	-	60,000,000,000.00	329,569,300,000.00
20	20 June 2023		Transfer from June, 2023 Non OI Revenue (FAAC Withheld)	200,000,000,000.00	-	529,569,300,000.00
21	19 July 2023		Transfer from July, 2023 Non OI Revenue (FAAC Withheld)	190,000,000,000.00	-	719,569,300,000.00
22	26 Aug 2023		Payment of Consultancy Fee to AAPP Financial Services Limited	-	33,453,571,647.36	686,115,728,352.64
23	17 Aug 2023		Transfer from August, 2023 Non OI Revenue (FAAC Withheld)	190,000,000,000.00	-	876,115,728,352.64
24	18 Aug 2023		Distribution of ₦=340,000,000 to the States and LGAs	-	216,520,673,352.14	659,595,055,000.50
25	15 Sep 2023		Transfer from September, 2023 Non OI Revenue (FAAC Withheld)	190,000,000,000.00	-	849,595,055,000.50
26	18 Sep 2023		Transfer from October, 2023 Non OI Revenue (FAAC Withheld)	190,000,000,000.00	-	1,039,595,055,000.50
27	18 Oct 2023		Transfer from November, 2023 Non OI Revenue (FAAC Withheld)	190,000,000,000.00	-	1,229,595,055,000.50
28	28 Nov 2023		Transfer from December, 2023 Transfer to Non OI Revenue (FAAC Withheld)	190,000,000,000.00	-	1,419,595,055,000.50
29	12 Dec 2023		Transfer from January, 2024 Non OI Revenue (FAAC Withheld)	190,000,000,000.00	-	1,609,595,055,000.50
30	12 Dec 2023		Transfer from February, 2024 Non OI Revenue (FAAC Withheld)	190,000,000,000.00	-	1,799,595,055,000.50
31	29 Dec 2023		Transfer from March, 2024 Non OI Revenue (FAAC Withheld)	190,000,000,000.00	-	1,989,595,055,000.50
32	17 Jan 2024		Transfer from April, 2024 Non OI Revenue (FAAC Withheld)	190,000,000,000.00	-	2,179,595,055,000.50
33	12 Feb 2024		Transfer from May, 2024 Non OI Revenue (FAAC Withheld)	190,000,000,000.00	-	2,369,595,055,000.50
34	12 Feb 2024		Transfer from June, 2024 Non OI Revenue (FAAC Withheld)	190,000,000,000.00	-	2,559,595,055,000.50
35	12 Feb 2024		Transfer from July, 2024 Non OI Revenue (FAAC Withheld)	190,000,000,000.00	-	2,749,595,055,000.50
36	19 Feb 2024		Transfer from August, 2024 Non OI Revenue (FAAC Withheld)	190,000,000,000.00	-	2,939,595,055,000.50
37	27 Feb 2024		Transfer from September, 2024 Non OI Revenue (FAAC Withheld)	190,000,000,000.00	-	3,129,595,055,000.50
38	27 Feb 2024		Transfer from October, 2024 Non OI Revenue (FAAC Withheld)	190,000,000,000.00	-	3,319,595,055,000.50
39	27 Feb 2024		Transfer from November, 2024 Non OI Revenue (FAAC Withheld)	190,000,000,000.00	-	3,509,595,055,000.50
40	27 Feb 2024		Transfer from December, 2024 Non OI Revenue (FAAC Withheld)	190,000,000,000.00	-	3,699,595,055,000.50
41	27 Feb 2024		Transfer from January, 2025 Non OI Revenue (FAAC Withheld)	190,000,000,000.00	-	3,889,595,055,000.50
42	27 Feb 2024		Transfer from February, 2025 Non OI Revenue (FAAC Withheld)	190,000,000,000.00	-	4,079,595,055,000.50
43	17 Apr 2024		Transfer from March, 2024 Non OI Revenue (FAAC Withheld)	190,000,000,000.00	-	4,269,595,055,000.50
44	24 Apr 2024		Transfer from April, 2024 Non OI Revenue (FAAC Withheld)	190,000,000,000.00	-	4,459,595,055,000.50
45	24 Apr 2024		Transfer from May, 2024 Non OI Revenue (FAAC Withheld)	190,000,000,000.00	-	4,649,595,055,000.50
46	13 May 2024		Transfer from June, 2024 Non OI Revenue (FAAC Withheld)	190,000,000,000.00	-	4,839,595,055,000.50
47	13 May 2024		Transfer from July, 2024 Non OI Revenue (FAAC Withheld)	190,000,000,000.00	-	5,029,595,055,000.50
48	13 June 2024		Transfer from August, 2024 Non OI Revenue (FAAC Withheld)	190,000,000,000.00	-	5,219,595,055,000.50
49	13 June 2024		Transfer from September, 2024 Non OI Revenue (FAAC Withheld)	190,000,000,000.00	-	5,409,595,055,000.50
50	16 July 2024		Transfer from October, 2024 Non OI Revenue (FAAC Withheld)	190,000,000,000.00	-	5,599,595,055,000.50
51	16 July 2024		Transfer from November, 2024 Non OI Revenue (FAAC Withheld)	190,000,000,000.00	-	5,789,595,055,000.50
52	27 July 2024		Transfer from December, 2024 Non OI Revenue (FAAC Withheld)	190,000,000,000.00	-	5,979,595,055,000.50
53	16 Aug 2024		Transfer from January, 2025 Non OI Revenue (FAAC Withheld)	190,000,000,000.00	-	6,169,595,055,000.50
54	20 Aug 2024		Transfer from February, 2025 Non OI Revenue (FAAC Withheld)	190,000,000,000.00	-	6,359,595,055,000.50
55	20 Aug 2024		Transfer from March, 2025 Non OI Revenue (FAAC Withheld)	190,000,000,000.00	-	6,549,595,055,000.50
56	20 Aug 2024		Transfer from April, 2025 Non OI Revenue (FAAC Withheld)	190,000,000,000.00	-	6,739,595,055,000.50

Office of the Accountant General of the Federation

Federation Account Department

Ledger of Refund of amount due to States on withdrawals from ECA (2009-2015) and Signature Bonus Account April, 2026

DETAILS

Sl#	DATE	REF. NO.	DETAILS	Receipt = Nil	Payment = Nil	Current Balance = Nil
67	16 Sept. 2024		Transfer from August, 2024 Non OI Revenue (FAAC Withdrawal)	325,000,000.00		325,000,000.00
68	23 Sept. 2024		Distribution to States Being Part of Withdrawals from Signature Bonus		210,694,841,772.33	108,215,119,227.67
69	23 Sept. 2024		Part Payment of Consultancy fee		41,142,729,368.05	41,142,729,368.05
70	23 Sept. 2024		Part Payment of Consultancy fee		24,030,000,000.00	41,142,729,368.05
71	23 Sept. 2024		Part Payment of Consultancy fee		41,142,729,368.05	41,142,729,368.05
62	21 Oct. 2024		Received from 161 off with States from the withdrawals made from ECA Transfer from September Allocation	100,000,000,000.00		108,215,119,227.67
63	21 Oct. 2024		Distribution to States Being Part of Withdrawals from Signature Bonus		100,000,000,000.00	41,142,729,368.05
64	30 Nov. 2024		Transfer from September, 2024 Non OI Revenue (FAAC Withdrawal)		200,000,000,000.00	41,142,729,368.05
65	27 Nov. 2024		Distribution to States Being Part of Withdrawals from Signature Bonus		200,000,000,000.00	41,142,729,368.05
66	27 Nov. 2024		Payment of Mediation fees to ALAP		90,000,000,000.00	41,142,729,368.05
67	13 Dec. 2024		Transfer from November, 2024 Non OI Revenue (FAAC Withdrawal)		940,946,000,000.00	41,142,729,368.05
68	17 Dec. 2024		Distribution to States Being Final Refund of Withdrawals from Signature Bonus		90,000,000,000.00	41,142,729,368.05
69	17 Dec. 2024		Payment of Legal Mediation Cost		358,430,000,000.00	41,142,729,368.05
71	17 Dec. 2024		Distribution to LDCs Being Part of Withdrawals from Signature Bonus		200,000,000,000.00	41,142,729,368.05
72	17 Dec. 2024		Transfer from December, 2024 Non OI Revenue (FAAC Withdrawal)		90,000,000,000.00	41,142,729,368.05
73	21 Jan. 2025		Payment of Mediation Cost on refund of amount due to LDCs from Signature Bonus		90,000,000,000.00	41,142,729,368.05
74	21 Jan. 2025		Payment of Mediation Cost on refund of amount due to States on Signature Bonus		90,000,000,000.00	41,142,729,368.05
75	28 Jan. 2025		Distribution to LDCs Being Part of Withdrawals from Signature Bonus		100,000,000,000.00	41,142,729,368.05
76	19 Feb. 2025		Transfer from January, 2025 Non OI Revenue (FAAC Withdrawal)		200,000,000,000.00	41,142,729,368.05
78	26 Feb. 2025		Payment of Consultancy fee on refund of amount due to LDCs from Signature Bonus		90,000,000,000.00	41,142,729,368.05
79	26 Feb. 2025		Payment of Consultancy fee on refund of amount due to LDCs from Signature Bonus		90,000,000,000.00	41,142,729,368.05
80	19 Mar. 2025		Transfer from February, 2025 Non OI Revenue (FAAC Withdrawal)		90,000,000,000.00	41,142,729,368.05
81	19 Mar. 2025		Transfer for payment of NLMS to States		90,000,000,000.00	41,142,729,368.05
82	19 Mar. 2025		Transfer for payment of NLMS as 12% Distribution to OI producing States		90,000,000,000.00	41,142,729,368.05
83	20 Mar. 2025		Distribution to LDCs Being Part of Withdrawals from Signature Bonus		90,000,000,000.00	41,142,729,368.05
			Total	5,715,000,000,000.00	5,715,000,000,000.00	-

Office of the Accountant-General of the Federation

Federation Account Department

Ledger of Special Intervention Programme for Nigerian Military April, 2026

S/N	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =P=	Carries Balance =N=
1	19-Oct-23		Balance b/f			-
2	19-Oct-23	FAF&SAI88VOL.1	Transfer from September, 2023 Allocation 4/10	100,000,000,000.00		100,000,000,000.00
3	03-Nov-23	FAF&SAI88VOL.1	Payment to Military		100,000,000,000.00	-
4	20-Nov-23	FAF&SAI88VOL.1	Transfer from October, 2023 Allocation 3/10	100,000,000,000.00		100,000,000,000.00
5	20-Dec-23		Payment to Military		100,000,000,000.00	-
6	20-Dec-23		Transfer from November, 2023 Allocation 3/10	100,000,000,000.00		100,000,000,000.00
7	20-Dec-23		Transfer from December, 2023 Allocation 4/10	100,000,000,000.00		100,000,000,000.00
8	17-Jan-24		Payment to Military and Para Military Agencies		100,000,000,000.00	-
9	03-Feb-24		Transfer from January, 2024 Allocation 5/10	100,000,000,000.00		100,000,000,000.00
10	27-Feb-24	FAF&SAI88VOL.11	Transfer from February, 2024 Allocation 6/10	100,000,000,000.00		100,000,000,000.00
11	01-Mar-24		Transfer from March, 2024 Allocation 7/10	100,000,000,000.00		100,000,000,000.00
12	26-Mar-24		Transfer from April, 2024 Allocation 8/10	100,000,000,000.00		100,000,000,000.00
13	12-Apr-24		Transfer from May, 2024 Allocation 9/10	100,000,000,000.00		100,000,000,000.00
14	26-Apr-24		Transfer from June, 2024 Allocation 10/10	100,000,000,000.00		100,000,000,000.00
15	13-May-24		Transfer from July, 2024 Allocation 1/10	100,000,000,000.00		100,000,000,000.00
16	26-May-24		Transfer from August, 2024 Allocation 2/10	100,000,000,000.00		100,000,000,000.00
17	26-May-24		Transfer from September, 2024 Allocation 3/10	100,000,000,000.00		100,000,000,000.00
18	06-Jun-24		Transfer from October, 2024 Allocation 4/10	100,000,000,000.00		100,000,000,000.00
19	13-Jun-24		Transfer from November, 2024 Allocation 5/10	100,000,000,000.00		100,000,000,000.00
20	16-Jun-24		Transfer from December, 2024 Allocation 6/10	100,000,000,000.00		100,000,000,000.00
21	27-Jul-24		Transfer from January, 2025 Allocation 7/10	100,000,000,000.00		100,000,000,000.00
22	16-Aug-24		Transfer from February, 2025 Allocation 8/10	100,000,000,000.00		100,000,000,000.00
23	27-Aug-24	FAF&SAI88VOL.11	Transfer from March, 2025 Allocation 9/10	100,000,000,000.00		100,000,000,000.00
24	16-Sep-24	FAF&SAI88VOL.11	Transfer from April, 2025 Allocation 10/10	100,000,000,000.00		100,000,000,000.00
25	28-Sep-24	FAF&SAI88VOL.11	Transfer from May, 2025 Allocation 1/10	100,000,000,000.00		100,000,000,000.00
26	11-Oct-24	FAF&SAI88VOL.11	Transfer from June, 2025 Allocation 2/10	100,000,000,000.00		100,000,000,000.00
27	21-Oct-24	FAF&SAI88VOL.11	Transfer from July, 2025 Allocation 3/10	100,000,000,000.00		100,000,000,000.00
28	30-Nov-24	FAF&SAI88VOL.11	Transfer from August, 2025 Allocation 4/10	100,000,000,000.00		100,000,000,000.00
29	27-Nov-24	FAF&SAI88VOL.11	Transfer from September, 2025 Allocation 5/10	100,000,000,000.00		100,000,000,000.00
30	13-Dec-24	FAF&SAI88VOL.11	Transfer from October, 2025 Allocation 6/10	100,000,000,000.00		100,000,000,000.00
31	17-Dec-24	FAF&SAI88VOL.11	Transfer from November, 2025 Allocation 7/10	100,000,000,000.00		100,000,000,000.00
32	17-Jan-25	FAF&SAI88VOL.11	Transfer from December, 2025 Allocation 8/10	100,000,000,000.00		100,000,000,000.00
33	11-Feb-25	FAF&SAI88VOL.11	Transfer from January, 2026 Allocation 9/10	100,000,000,000.00		100,000,000,000.00
34	19-Feb-25	FAF&SAI88VOL.11	Transfer from February, 2026 Allocation 10/10	100,000,000,000.00		100,000,000,000.00
35	10-Mar-25	FAF&SAI88VOL.11	Transfer from March, 2026 Allocation 1/10	100,000,000,000.00		100,000,000,000.00
36	19-Mar-25	FAF&SAI88VOL.11	Transfer from April, 2026 Allocation 2/10	100,000,000,000.00		100,000,000,000.00
37	28-Mar-25	FAF&SAI88VOL.11	Transfer from May, 2026 Allocation 3/10	100,000,000,000.00		100,000,000,000.00
38	15-Apr-25	FAF&SAI88VOL.11	Transfer from June, 2026 Allocation 4/10	100,000,000,000.00		100,000,000,000.00
39	24-Apr-25	FAF&SAI88VOL.11	Transfer from July, 2026 Allocation 5/10	100,000,000,000.00		100,000,000,000.00
40	14-May-25	FAF&SAI88VOL.11	Transfer from August, 2026 Allocation 6/10	100,000,000,000.00		100,000,000,000.00
41	03-Jun-25	FAF&SAI88VOL.11	Transfer from September, 2026 Allocation 7/10	100,000,000,000.00		100,000,000,000.00
42	17-Jun-25	FAF&SAI88VOL.11	Transfer from October, 2026 Allocation 8/10	100,000,000,000.00		100,000,000,000.00
43	18-Jun-25	FAF&SAI88VOL.11	Transfer from November, 2026 Allocation 9/10	100,000,000,000.00		100,000,000,000.00
44	18-Jul-25	FAF&SAI88VOL.11	Transfer from December, 2026 Allocation 10/10	100,000,000,000.00		100,000,000,000.00
45	18-Jul-25	FAF&SAI88VOL.11	Transfer from January, 2027 Allocation 1/10	100,000,000,000.00		100,000,000,000.00
46	21-Aug-25	FAF&SAI88VOL.11	Transfer from February, 2027 Allocation 2/10	100,000,000,000.00		100,000,000,000.00
47	01-Sep-25	FAF&SAI88VOL.11	Transfer from March, 2027 Allocation 3/10	100,000,000,000.00		100,000,000,000.00
48	12-Mar-26	FAF&SAI88VOL.11	Transfer from April, 2027 Allocation 4/10	100,000,000,000.00		100,000,000,000.00
49	16-Mar-26	FAF&SAI88VOL.11	Transfer from May, 2027 Allocation 5/10	100,000,000,000.00		100,000,000,000.00
50	16-May-26	FAF&SAI88VOL.11	Transfer from June, 2027 Allocation 6/10	100,000,000,000.00		100,000,000,000.00
Total				2,700,000,000,000.00	2,700,000,000,000.00	250,000,000,000.00

Office of the Accountant General of the Federation Federation Account Department Ledger of 13% Derivation Refund on Withdrawals from Signature Bonus, April, 2026					
S/N	Date	Details	Receipts N	Payments N	Current Balance N
1	27-Feb-24	January, 2024 Allocation Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to all Producing States	100,000,000,000.00	-	100,000,000,000.00
2	13-Mar-24	Payment of the consultancy fee on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	40,000,000,000.00	60,000,000,000.00
3	13-Mar-24	Payment of the Legal Mediation Cost on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	35,000,000,000.00	25,000,000,000.00
4	13-Mar-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to all Producing States	120,000,000,000.00	25,000,000,000.00	150,000,000,000.00
5	20-Mar-24	February, 2024 Allocation	100,000,000,000.00	-	250,000,000,000.00
6	12-Apr-24	March, 2024 Allocation	115,000,000,000.00	-	365,000,000,000.00
7	14-May-24	April, 2024 Allocation	-	-	365,000,000,000.00
8	21-May-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to all Producing States	-	120,000,000,000.00	235,000,000,000.00
9	21-May-24	Payment of the consultancy fee on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	137,000,000,000.00	98,000,000,000.00
10	21-May-24	Payment of the Legal Mediation Cost on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	98,000,000,000.00	200,000,000,000.00
11	10-Jun-24	May, 2024 Allocation	200,000,000,000.00	-	400,000,000,000.00
12	13-Jun-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to all Producing States	-	64,093,653,515.66	335,906,346,484.34
13	13-Jun-24	Payment of the consultancy fee on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	72,000,246,484.34	63,906,100,000.00
14	13-Jun-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to all Producing States	100,000,000,000.00	63,906,100,000.00	100,000,000,000.00
15	16-Jul-24	June, 2024 Allocation	-	300,000,000,000.00	-
16	8-Aug-24	July, 2024 Allocation	300,000,000,000.00	-	300,000,000,000.00
17	16-Aug-24	August, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00
18	20-Aug-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to all Producing States	300,000,000,000.00	-	100,000,000,000.00
19	16-Sep-24	September, 2024 Allocation	-	100,000,000,000.00	-
20	23-Sep-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to all Producing States	100,000,000,000.00	-	100,000,000,000.00
21	20-Oct-24	October, 2024 Allocation	-	100,000,000,000.00	-
22	21-Oct-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to all Producing States	100,000,000,000.00	-	100,000,000,000.00
23	20-Nov-24	November, 2024 Allocation	-	100,000,000,000.00	-
24	27-Nov-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to all Producing States	100,000,000,000.00	-	100,000,000,000.00
25	13-Dec-24	December, 2024 Allocation	-	100,000,000,000.00	-
26	17-Dec-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to all Producing States	100,000,000,000.00	-	100,000,000,000.00
27	17-Jan-25	January, 2025 Allocation	-	100,000,000,000.00	-
28	21-Jan-25	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to all Producing States	100,000,000,000.00	-	100,000,000,000.00
29	19-Feb-25	February, 2025 Allocation	-	100,000,000,000.00	-
30	26-Feb-25	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to all Producing States	100,000,000,000.00	-	100,000,000,000.00
31	15-Mar-25	March, 2025 Allocation	-	100,000,000,000.00	-
32	22-Apr-2025	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to all Producing States	100,000,000,000.00	-	100,000,000,000.00
Total			1,632,708,976,562.32	47,708,976,562.32	1,632,708,976,562.32

Office of the Accountant General of the Federation

Federation Account Department

Ledger of Refund due to States from the net off with States from the withdrawals made from ECA: April, 2026

S/N	Date	Details	Receipts N	Payments N	Cumm Balance N
1	7 June, 2024	Refund due to States from the net off with States from the withdrawals made from ECA, 1/4	200,000,000,000.00	-	200,000,000,000.00
2	13 July, 2024	Payment on Refund due to States from the net off with States from the withdrawals made from ECA,		200,000,000,000.00	-
3	11 Oct 2024	Refund due to States from the net off with States from the withdrawals made from ECA, 2/4	200,000,000,000.00		200,000,000,000.00
4	21 Oct 2024	Transfer to Signature Bonus		100,000,000,000.00	100,000,000,000.00
5	21 Oct 2024	Payment on Refund due to States from the net off with States from the withdrawals made from ECA,		100,000,000,000.00	-
6	20 Nov 2024	Refund due to States from the net off with States from the withdrawals made from ECA, 3/4 Transfer from October, 2024 Allocation for Refund to States Net off	100,000,000,000.00		100,000,000,000.00
7	27 Nov 2024	Payment on Refund due to States from the net off with States from the withdrawals made from ECA,		100,000,000,000.00	-
8	13 Dec, 2024	Refund due to States from the net off with States from the withdrawals made from ECA, 4/4 Transfer from November, 2024 Allocation for Refund to States Net off	200,000,000,000.00		200,000,000,000.00
9	17 Dec, 2024	Payment on Refund due to States from the net off with States from the withdrawals made from ECA,		200,000,000,000.00	-
10	17 Dec, 2024	Refund due to States from the net off with States from the withdrawals made from ECA, Transfer from December, 2024 Allocation for Refund to States Net off	100,000,000,000.00		100,000,000,000.00
11	19 Feb, 2025	Refund due to States from the net off with States from the withdrawals made from ECA, Transfer from January, 2025 Allocation for Refund to States Net off	63,417,515,339.90		163,417,515,339.90
12	27 Mar, 2025	Payment on Refund due to States from the net off with States from the withdrawals made from ECA,		100,000,000,000.00	63,417,515,339.90
13	17 July, 2025	Payment on Refund due to States from the net off with States from the withdrawals made from ECA,		63,417,515,339.90	-
		Total	863,417,515,339.90	863,417,515,339.90	

Office of the Accountant-General of the Federation

Federation Account Department

Ledger of Funding for Presidential Metering Initiative: April, 2026

DETAILS

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

Office of the Accountant General of the Federation

Federation Account Department

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

s/n	DATE	REF. NO.	DETAILS	Receipt N	Payment N	Current Balance =N=
1	16-Aug-24	42730/RS/Vol. 166	Transfer from July, 2024 Allocation being savings on FCT 1% of Signature Bonus/ECA	100,000,000,000.00	-	100,000,000,000.00
2	20-Aug-24	FA/F&SA/418/Vol. 1T	Payment of 1% FCT on withdrawals from Signature Bonus/ECA	70,000,000,000.00	-	30,000,000,000.00
3	20-Aug-24	FA/F&SA/418/Vol. 1T	Consistency fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA	30,000,000,000.00	-	-
4	16-Sep-24	42730/RS/Vol. 169	Transfer from August, 2024 Allocation being savings on FCT 1% of Signature Bonus/ECA	100,000,000,000.00	-	100,000,000,000.00
5	23-Sep-24	FA/F&SA/418/Vol. III	Payment of 1% FCT on withdrawals from Signature Bonus/ECA	70,000,000,000.00	-	30,000,000,000.00
6	23-Sep-24	FA/F&SA/418/Vol. III	Consistency fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA	30,000,000,000.00	-	-
7	11-Oct-24	FA/F&SA/418/Vol. III	Transfer from September, 2024 Allocation being savings on FCT 1% of Signature Bonus/ECA	100,000,000,000.00	-	100,000,000,000.00
8	21-Oct-24	FA/F&SA/418/Vol. III	Payment of 1% FCT on withdrawals from Signature Bonus/ECA	70,000,000,000.00	-	30,000,000,000.00
9	21-Oct-24	FA/F&SA/418/Vol. III	Consistency fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA	30,000,000,000.00	-	10,000,000,000.00
10	21-Oct-24	FA/F&SA/418/Vol. III	Consistency fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA	10,000,000,000.00	-	-
11	20-Nov-24	FA/F&SA/418/Vol. III	Transfer from September, 2024 Allocation being savings on FCT 1% of Signature Bonus/ECA	48,788,522,090.24	-	48,788,522,090.24
12	27-Nov-24	FA/F&SA/418/Vol. III	Payment of 1% FCT on withdrawals from Signature Bonus/ECA	23,030,817,672.19	-	25,757,704,418.05
13	27-Nov-24	FA/F&SA/418/Vol. III	Consistency fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA	9,757,704,418.05	-	16,000,000,000.00
14	27-Nov-24	FA/F&SA/418/Vol. III	Medicoin fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA	16,000,000,000.00	-	-
15	17-Jan-25	FA/F&SA/418/Vol. VI	Transfer from May, 2025 Allocation being savings on FCT 1% of Part of Refund on NLNG Dividend	50,000,000,000.00	-	50,000,000,000.00
16	16-Jul-25	FA/F&SA/418/Vol. VII	Transfer from June, 2025 Allocation being savings on FCT 1% of Part of Refund on NLNG Dividend	50,000,000,000.00	-	100,000,000,000.00
17	16-Jul-25	FA/F&SA/418/Vol. VII	Transfer from July, 2025 Allocation being savings on FCT 1% of Part of Refund on NLNG Dividend	50,000,000,000.00	-	50,000,000,000.00
18	21-Aug-25	FA/F&SA/418/Vol. VII	Payment of 1% FCT on withdrawals from refund of NLNG Dividend	70,000,000,000.00	-	30,000,000,000.00
19	26-Aug-25	FA/F&SA/418/Vol. VII	Consistency fee on refund of 1% to FCT refund of NLNG Dividend	20,000,000,000.00	-	10,000,000,000.00
20	26-Aug-25	FA/F&SA/418/Vol. VII	Medicoin Coston refund of 1% to FCT on refund of NLNG Dividend	10,000,000,000.00	-	-
21	26-Aug-25	FA/F&SA/418/Vol. VII	TOTAL	498,788,522,090.24	498,788,522,090.24	

Office of the Accountant General of the Federation
Federation Account Department
Ledger of Savings on Oil Theft Prevention : April, 2026

sln	DATE	REF. NO.	DETAILS	Receipt	Payment	Current Balance
				N	N	-N-
1	16 Aug, 2024	42730/RS/Vol. 166	Transfer from July, 2024 Allocation being savings on Oil Theft Prevention	40,000,000,000.00	-	40,000,000,000.00
2	11 Sept, 2024	FA/F&S/A/418/Vol 170(F&A)	Rebore to NPC Crude Oil Theft & Prevention e-Collect Account	-	40,000,000,000.00	-
3	16 July, 2025	FA/F&S/A/418/Vol VII	Transfer from June 2025 Allocation being NEC Ad-Hoc Committee on Crude Oil theft and control 1/12	25,000,000,000.00	-	25,000,000,000.00
4	21 July, 2025	42730/RS/Vol. 174	Payment to Crude Oil Theft Prevention and Control Committee Account	-	25,000,000,000.00	-
5	21 August, 2025	FA/F&S/A/418/Vol VII	Transfer from July 2025 Allocation being NEC Ad-Hoc Committee on Crude Oil theft and control 2/12	25,000,000,000.00	-	25,000,000,000.00
6	25 August, 2025	42730/RS/Vol. 174	Payment to Crude Oil Theft Prevention and Control Committee Account	-	25,000,000,000.00	-
7	17 September, 2025	FA/F&S/A/418/Vol VII	Transfer from August 2025 Allocation being NEC Ad-Hoc Committee on Crude Oil theft and control 3/12	25,000,000,000.00	-	25,000,000,000.00
			TOTAL	115,000,000,000.00	90,000,000,000.00	25,000,000,000.00

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

LEDGER OF THE SOLID MINERAL REVENUE ACCOUNT FOR APRIL, 2026

Sl. No.	DATE	REF. NO.	DETAILS	Receipt		Payment		Current Balance	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1-Jan-24		Balance b/f	14,937,889,619.54	-	-	-	14,937,889,619.54	-
2	31-Jan-24		Receipt from Solid Minerals for January, 2024	965,436,131.53	-	-	-	15,903,325,751.07	-
3	29-Feb-24		Receipt from Solid Minerals for February, 2024	766,168,135.01	-	-	-	16,669,493,886.08	-
4	31-Mar-24		Receipt from Solid Minerals for March, 2024	1,723,003,663.28	-	-	-	18,392,497,549.36	-
5	30-Apr-24		Receipt from Solid Minerals for April, 2024	1,041,313,538.60	-	-	-	19,433,811,087.96	-
6	31-May-24		Receipt from Solid Minerals for May, 2024	1,754,796,569.39	-	-	-	21,188,607,657.35	-
7	1-Jul-24		Receipt from Solid Minerals for June, 2024	2,518,052,134.59	-	-	-	23,706,659,791.94	-
8	9-Jul-24	FOF/A/256/VOL. 2	Payment to the three tiers of Government in July, 2024	-	13,647,077,128.84	-	-	10,059,582,663.10	-
9	16-Aug-24		Receipt from Solid Minerals for July, 2024	1,697,238,975.36	-	-	-	11,756,821,638.46	-
10	16-Sep-24		Receipt from Solid Minerals for August, 2024	2,108,642,980.13	-	-	-	13,865,464,618.59	-
11	16-Oct-24		Receipt from Solid Minerals for September, 2024	3,692,885,776.63	-	-	-	17,558,350,395.22	-
12	21-Nov-24		Receipt from Solid Minerals for October, 2024	3,401,818,820.80	-	-	-	20,960,169,216.02	-
13	13-Dec-24		Receipt from Solid Minerals for November, 2024	2,407,269,880.74	-	-	-	23,367,439,096.76	-
14	17-Jan-25		Receipt from Solid Minerals for December, 2024	5,137,844,542.77	-	-	-	28,505,283,639.53	-
15	19-Feb-25		Receipt from Solid Minerals for January, 2025	4,175,834,877.91	-	-	-	32,681,118,517.44	-
16	19-Mar-25	FOF/A/256/VOL. 2	Payment to the three tiers of Government in February, 2025	-	28,218,818,355.40	-	-	4,262,300,162.04	-
17	19-Mar-25		Receipt from Solid Minerals for February, 2025	3,782,483,596.42	-	-	-	8,044,783,758.46	-
18	15-Apr-25		Receipt from Solid Minerals for March, 2025	2,145,558,607.44	-	-	-	10,190,342,365.90	-
19	16-May-25		Receipt from Solid Minerals for April, 2025	7,883,905,297.02	-	-	-	18,074,247,662.92	-
20	17-Jun-25		Receipt from Solid Minerals for May, 2025	9,656,242,888.25	-	-	-	27,730,490,551.17	-
21	16-Jul-25		Receipt from Solid Minerals for June, 2025	4,767,362,474.02	-	-	-	32,497,853,025.19	-
22	21-Aug-25		Receipt from Solid Minerals for July, 2025	5,841,277,270.00	-	-	-	38,339,130,295.19	-
23	17-Sep-25		Receipt from Solid Minerals for August, 2025	6,231,166,410.20	-	-	-	44,570,296,705.39	-
24	16-Oct-25		Receipt from Solid Minerals for September, 2025	7,323,620,919.48	-	-	-	51,893,917,624.87	-
25	18-Nov-25		Receipt from Solid Minerals for October, 2025	6,855,944,406.42	-	-	-	58,749,862,031.29	-
26	11-Dec-25		Receipt from Solid Minerals for November, 2025	5,277,190,149.82	-	-	-	64,027,052,181.11	-
27	20-Jan-26		Receipt from Solid Minerals for December, 2025	4,174,850,166.24	-	-	-	68,201,902,347.35	-
28	20-Feb-26		Receipt from Solid Minerals for January, 2026	5,126,922,961.06	-	-	-	73,328,825,308.41	-
29	13-Mar-26		Receipt from Solid Minerals for February, 2026	5,620,442,992.81	-	-	-	78,949,268,301.22	-
30	21-Apr-26		Receipt from Solid Minerals for March, 2026	4,875,451,999.04	-	-	-	83,824,720,299.26	-
31	6-May-26	42730/RS/179	Payment to the three tiers of Government in April, 2026	-	68,096,347,073.22	-	-	15,678,373,226.04	-
32	18-May-26		Receipt from Solid Minerals for April, 2026	9,634,884,111.21	-	-	-	25,313,257,337.25	-
Total				135,268,614,496.73	109,962,242,667.46	-	-	25,313,257,337.25	-

Office of the Accountant General of the Federation
Federation Account Department

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

S/N	DATE	REF. NO.	DETAILS	Receipt	Payment	Comm Balance
				N	N	=N-
1	19 Feb, 2025	FA/F&S/A/4/18/Vol V(DX/FA)	January, 2025 Allocation for 13% refund on NLNG	100,000,000,000.00	-	100,000,000,000.00
2	19 Mar, 2025	FA/F&S/A/4/18/Vol V(DX/FA)	FIRS Tax Refund (Reversed)	50,000,000,000.00	-	150,000,000,000.00
3	25 Mar, 2025	FA/F&S/A/4/18/Vol V(DX/FA)	Distribution to Oil Producing States of 13% refund on NLNG	-	50,000,000,000.00	100,000,000,000.00
4	25 Mar, 2025	FA/F&S/A/4/18/Vol V(DX/FA)	Payment of Consultancy fee to AJAP on 13% refund on NLNG	-	50,000,000,000.00	50,000,000,000.00
5	25 Mar, 2025	FA/F&S/A/4/18/Vol V(DX/FA)	Payment of Mediation cost to AJAP on refund on 13% refund on NLNG	100,000,000,000.00	-	-
6	15 Apr, 2025	FA/F&S/A/4/18/Vol V(DX/FA)	March, 2025 Allocation	-	50,000,000,000.00	100,000,000,000.00
7	22 Apr, 2025	FA/F&S/A/4/18/Vol V(DX/FA)	Distribution to Oil Producing States of 13% refund on NLNG	-	50,000,000,000.00	150,000,000,000.00
8	22 Apr, 2025	FA/F&S/A/4/18/Vol V(DX/FA)	Payment of Consultancy fee to AJAP on 13% refund on NLNG	-	25,000,000,000.00	125,000,000,000.00
9	22 Apr, 2025	FA/F&S/A/4/18/Vol V(DX/FA)	Payment of Mediation cost to AJAP on refund on 13% refund on NLNG	-	25,000,000,000.00	-
10	16 May, 2025	FA/F&S/A/4/18/Vol V(DX/FA)	April, 2025 Allocation	100,000,000,000.00	-	100,000,000,000.00
11	16 May, 2025	FA/F&S/A/4/18/Vol V(DX/FA)	Stepped down Investment on NSIA to NLNG Refund	50,000,000,000.00	-	150,000,000,000.00
12	23 May, 2025	FA/F&S/A/4/18/Vol V(DX/FA)	Distribution to Oil Producing States of 13% refund on NLNG	-	50,000,000,000.00	100,000,000,000.00
13	23 May, 2025	FA/F&S/A/4/18/Vol V(DX/FA)	Payment of Consultancy fee to AJAP on 13% refund on NLNG	-	50,000,000,000.00	50,000,000,000.00
14	23 May, 2025	FA/F&S/A/4/18/Vol V(DX/FA)	Payment of Mediation cost to AJAP on refund on 13% refund on NLNG	-	50,000,000,000.00	-
15	17 June, 2025	FA/F&S/A/4/18/Vol V(DX/FA)	May, 2025 Allocation	150,000,000,000.00	-	150,000,000,000.00
16	23 June, 2025	FA/F&S/A/4/18/Vol V(DX/FA)	Distribution to Oil Producing States of 13% refund on NLNG	-	50,000,000,000.00	100,000,000,000.00
17	23 June, 2025	FA/F&S/A/4/18/Vol V(DX/FA)	Payment of Consultancy fee to AJAP on 13% refund on NLNG	-	50,000,000,000.00	50,000,000,000.00
18	23 June, 2025	FA/F&S/A/4/18/Vol V(DX/FA)	Payment of Mediation cost to AJAP on refund on 13% refund on NLNG	-	50,000,000,000.00	-
19	16 July, 2025	FA/F&S/A/4/18/Vol V(DX/FA)	June, 2025 Allocation	300,000,000,000.00	-	300,000,000,000.00
20	22 July, 2025	FA/F&S/A/4/18/Vol V(DX/FA)	Distribution to Oil Producing States of 13% refund on NLNG	-	100,000,000,000.00	200,000,000,000.00
21	22 July, 2025	FA/F&S/A/4/18/Vol V(DX/FA)	Payment of Consultancy fee to AJAP on 13% refund on NLNG	-	100,000,000,000.00	100,000,000,000.00
22	22 July, 2025	FA/F&S/A/4/18/Vol V(DX/FA)	Payment of Mediation cost to AJAP on refund on 13% refund on NLNG	-	100,000,000,000.00	-
23	21 August, 2025	FA/F&S/A/4/18/Vol V(DX/FA)	July, 2025 Allocation	300,000,000,000.00	-	300,000,000,000.00
24	26 August, 2025	FA/F&S/A/4/18/Vol V(DX/FA)	Distribution to Oil Producing States of 13% refund on NLNG	-	100,000,000,000.00	200,000,000,000.00
25	26 August, 2025	FA/F&S/A/4/18/Vol V(DX/FA)	Payment of Consultancy fee to AJAP on 13% refund on NLNG	-	100,000,000,000.00	100,000,000,000.00
26	26 August, 2025	FA/F&S/A/4/18/Vol V(DX/FA)	Payment of Mediation cost to AJAP on refund on 13% refund on NLNG	-	100,000,000,000.00	-
27	17 September, 2025	FA/F&S/A/4/18/Vol V(DX/FA)	August, 2025 Allocation	150,000,000,000.00	-	150,000,000,000.00
28	22 September, 2025	FA/F&S/A/4/18/Vol V(DX/FA)	Distribution to Oil Producing States of 13% refund on NLNG	-	50,000,000,000.00	100,000,000,000.00
29	22 September, 2025	FA/F&S/A/4/18/Vol V(DX/FA)	Payment of Consultancy fee to AJAP on 13% refund on NLNG	-	50,000,000,000.00	50,000,000,000.00
30	22 September, 2025	FA/F&S/A/4/18/Vol V(DX/FA)	Payment of Mediation cost to AJAP on refund on 13% refund on NLNG	-	50,000,000,000.00	-
			TOTAL	1,500,000,000,000.00	1,500,000,000,000.00	-

Office of the Accountant General of the Federation

Federation Account Department

Ledger of Savings of refund to States on NLNG : April, 2026

Slm	DATE	REF. NO.	DETAILS	Receipt N	Payment N	Current Balance =N
1	19 Feb, 2025	PA/RS/SA/IB/VOL V/007/A	January, 2025 Allocation for refund to States on NLNG	130,000,000,000.00	-	130,000,000,000.00
2	19 Mar, 2025	PA/RS/SA/IB/VOL V/007/A	925 Tax Refund (Revised)	92,000,000,000.00	-	220,000,000,000.00
3	24 Mar, 2025	PA/RS/SA/IB/VOL V/007/A	Transfer to States from refund to States on NLNG	-	175,000,000,000.00	75,000,000,000.00
4	25 Mar, 2025	PA/RS/SA/IB/VOL V/007/A	Payment of Consistency fee to Transit when on refund of NLNG	-	75,000,000,000.00	-
5	15 Apr, 2025	PA/RS/SA/IB/VOL V/007/A	March, 2025 Allocation for refund to States on NLNG	200,000,000,000.00	-	200,000,000,000.00
6	22 Apr, 2025	PA/RS/SA/IB/VOL V/007/A	April, 2025 Allocation for refund to States on NLNG	200,000,000,000.00	-	200,000,000,000.00
7	16 May, 2025	PA/RS/SA/IB/VOL V/007/A	Transfer from Non Oil Petrol Revenue Account	340,000,000,000.00	-	230,000,000,000.00
8	23 May, 2025	PA/RS/SA/IB/VOL V/007/A	Transfer from Non Oil Petrol Revenue Account	100,000,000,000.00	-	330,000,000,000.00
9	23 May, 2025	PA/RS/SA/IB/VOL V/007/A	Transfer from Non Oil Petrol Revenue Account	100,000,000,000.00	-	430,000,000,000.00
10	23 May, 2025	PA/RS/SA/IB/VOL V/007/A	Transfer from Non Oil Petrol Revenue Account	100,000,000,000.00	-	530,000,000,000.00
11	23 May, 2025	PA/RS/SA/IB/VOL V/007/A	Transfer from Non Oil Petrol Revenue Account	100,000,000,000.00	-	630,000,000,000.00
12	23 May, 2025	PA/RS/SA/IB/VOL V/007/A	Transfer from Non Oil Petrol Revenue Account	100,000,000,000.00	-	730,000,000,000.00
13	23 May, 2025	PA/RS/SA/IB/VOL V/007/A	Transfer from Non Oil Petrol Revenue Account	100,000,000,000.00	-	830,000,000,000.00
14	23 May, 2025	PA/RS/SA/IB/VOL V/007/A	Transfer from Non Oil Petrol Revenue Account	100,000,000,000.00	-	930,000,000,000.00
15	17 June, 2025	PA/RS/SA/IB/VOL V/007/A	May, 2025 Allocation for refund to States on NLNG	220,000,000,000.00	-	1,150,000,000,000.00
16	25 June, 2025	PA/RS/SA/IB/VOL V/007/A	Payment of refund on NLNG Divided to States	-	150,000,000,000.00	100,000,000,000.00
17	25 June, 2025	PA/RS/SA/IB/VOL V/007/A	Payment of Consistency fee to Transit when on refund of NLNG	-	75,000,000,000.00	25,000,000,000.00
18	25 June, 2025	PA/RS/SA/IB/VOL V/007/A	Payment of Consistency fee to Transit when on refund of NLNG	-	75,000,000,000.00	50,000,000,000.00
19	16 July, 2025	PA/RS/SA/IB/VOL V/007/A	Transfer from FCT 1% of Signature Bonus (C/A) NLNG	-	225,000,000,000.00	275,000,000,000.00
20	16 July, 2025	PA/RS/SA/IB/VOL V/007/A	Transfer from FCT 1% of Signature Bonus (C/A) NLNG	-	225,000,000,000.00	500,000,000,000.00
21	22 July, 2025	PA/RS/SA/IB/VOL V/007/A	Payment of refund on NLNG Divided to States	-	115,000,000,000.00	385,000,000,000.00
22	22 July, 2025	PA/RS/SA/IB/VOL V/007/A	Payment of Consistency fee to Transit when on refund of NLNG	-	40,000,000,000.00	345,000,000,000.00
23	22 July, 2025	PA/RS/SA/IB/VOL V/007/A	Payment of Consistency fee to Transit when on refund of NLNG	-	40,000,000,000.00	305,000,000,000.00
24	22 July, 2025	PA/RS/SA/IB/VOL V/007/A	Payment of Consistency fee to Transit when on refund of NLNG	-	40,000,000,000.00	265,000,000,000.00
25	22 July, 2025	PA/RS/SA/IB/VOL V/007/A	Payment of Consistency fee to Transit when on refund of NLNG	-	40,000,000,000.00	225,000,000,000.00
26	22 July, 2025	PA/RS/SA/IB/VOL V/007/A	Payment of Consistency fee to Transit when on refund of NLNG	-	40,000,000,000.00	185,000,000,000.00
27	22 July, 2025	PA/RS/SA/IB/VOL V/007/A	Payment of Consistency fee to Transit when on refund of NLNG	-	40,000,000,000.00	145,000,000,000.00
28	22 July, 2025	PA/RS/SA/IB/VOL V/007/A	Payment of Consistency fee to Transit when on refund of NLNG	-	40,000,000,000.00	105,000,000,000.00
29	22 July, 2025	PA/RS/SA/IB/VOL V/007/A	Payment of Consistency fee to Transit when on refund of NLNG	-	40,000,000,000.00	65,000,000,000.00
30	22 July, 2025	PA/RS/SA/IB/VOL V/007/A	Payment of Consistency fee to Transit when on refund of NLNG	-	40,000,000,000.00	25,000,000,000.00
31	22 July, 2025	PA/RS/SA/IB/VOL V/007/A	Payment of Consistency fee to Transit when on refund of NLNG	-	40,000,000,000.00	-
			TOTAL	1,750,000,000,000.00	1,750,000,000,000.00	-

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Office of the Accountant General of the Federation

Federation Account Department

Ledger of Savings on Part Funding of Military and Para Military Non Regular Allowances : April, 2026

S	DATE	REF. NO.	DETAILS	Receipt	Payment	Cumm Balance
				N	N	=N=
1	16-May-25	F/A/F&SA/Vol.1	Transfer from Non Oil on Part Funding of Military and Para Military Non Regular Allowances for the month of April, 2025	150,000,000,000.00	-	150,000,000,000.00
2	27-May-25	F/A/F&SA/Vol.1	Transfer to SUB - RECURRENT ACCOUNT for the month of April, 2025		150,000,000,000.00	-
3	17-Jun-25	F/A/F&SA/Vol.1	Transfer from Non Oil on Part Funding of Military and Para Military Non Regular Allowances for the month of May, 2025	150,000,000,000.00	-	150,000,000,000.00
4	26-Jun-25	F/A/F&SA/Vol.VII	Transfer to SUB - RECURRENT ACCOUNT for the month of May, 2025		150,000,000,000.00	-
5	16-Jul-25	F/A/F&SA/Vol.VII	Transfer from Non Oil on Part Funding of Military and Para Military Non Regular Allowances for the month of June, 2025	150,000,000,000.00		150,000,000,000.00
6	23-Jul-25	F/A/F&SA/Vol.VII	Transfer to SUB - RECURRENT ACCOUNT for the month of June, 2025		150,000,000,000.00	-
			TOTAL	450,000,000,000.00	450,000,000,000.00	

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

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

Office of the Accountant-General of the Federation

Federation Account Department

Ledger of Funding Security: April, 2026

S/n	DATE	DETAILS	Receipts	Payments	Cumm Balance
			N	N	N
1	17-Sep-25	First tranche of Funding Security: August, 2025	40,000,000,000.00	-	40,000,000,000.00
2	30-Sep-25	Payment of Funding of Security to Office of the National Security Adviser	40,000,000,000.00	40,000,000,000.00	-
		Total	40,000,000,000.00	40,000,000,000.00	

Office of the Accountant-General of the Federation

Federation Account Department

Ledger of Nigeria Sovereign Investment Authority: April, 2026

S/n	DATE	DETAILS	Receipts N	Payments N	Cumm Balance N
1	18-May-26	Transfer to Nigeria Sovereign Investment Authority for April, 2026	50,000,000,000.00	-	50,000,000,000.00
		Total	50,000,000,000.00	-	

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

S/N	Date	REF. NO	DETAILS		Closing Balance
			Debit	Credit	
1	01/01/2026	42730/RS/17/0/0/	R/F		41,112,426,098.52
			The transfer represents the amount approved by HMF/CME in favour of various Sub-Committee of FAAC for 2026 proposed budget.		41,112,426,098.52
2	14/01/2026	42730/RS/17/0/0/			49,612,626,098.51
			The transfer represents the proceeds of the Consultancy service for Periodic Audit Review of the Defunct Nigerian National Petroleum Corporation (NNPC) from 2003 to 2023.		
3	14/01/2026	42730/RS/17/0/0/			49,612,626,098.51
			December, 2008 Allocation		
4	19/01/2026	42730/RS/17/0/0/			54,274,642,498.23
			Refund of overpayment of Revised 13% Derivative Indemnity for Bepile State from August 2008 to December 2009 (20th of 117th Tranche). Deduction from statutory Allocation of the State.		
5	28/01/2026	42730/RS/17/0/0/			54,203,426,513.08
			Refund to Nigerian Sovereign Investment Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account for the Month of December, 2025.		
6	28/01/2026	42730/RS/17/0/0/			55,067,647,912.30
			Refund of overpayment of Revised 13% Derivative Indemnity for Bepile State from August 2008 to December 2009 (10th of 117th Tranche). Deduction from statutory Allocation of the State.		
7	29/02/2026	42730/RS/17/0/0/			53,096,432,046.85
			January, 2026 Allocation		
8	20/02/2026	42730/RS/17/0/0/			57,120,364,383.87
			Refund of overpayment of Revised 13% Derivative Indemnity for Bepile State from August 2008 to December 2009 (10th of 117th Tranche). Deduction from statutory Allocation of the State.		
9	25/02/2026	42730/RS/17/0/0/			57,168,138,520.42
			Refund to Nigerian Sovereign Investment Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account for the Month of January, 2026.		
10	25/02/2026	42730/RS/17/0/0/			58,249,907,250.66
			February, 2026 Allocation		
11	12/03/2026	42730/RS/17/0/0/			61,269,702,088.27
			Overturn of a 14/200,000,000,000.00 from Non-Mineral Revenue to the three tiers of Govt.		
12	13/03/2026	42730/RS/17/0/0/			62,469,702,088.27
			Refund of overpayment of Revised 13% Derivative Indemnity for Bepile State from August 2008 to December 2009 (24th of 117th Tranche). Deduction from statutory Allocation of the State.		
13	16/03/2026	42730/RS/17/0/0/			62,468,486,224.82
			Refund to Nigerian Sovereign Investment Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account for the Month of February, 2026.		
14	16/03/2026	42730/RS/17/0/0/			60,916,937,686.93
			March, 2026 Allocation		
15	21/04/2026	42730/RS/17/0/0/			66,919,481,847.67
			Distribution of a 15,100,000,000,000.00 from Non-Mineral Revenue to the three tiers of Govt.		
16	30/04/2026	42730/RS/17/0/0/			67,919,481,847.67
			Distribution of a 10,582,000,000,000.00 from Solid Mineral Revenue to the three tiers of Govt.		
17	30/04/2026	42730/RS/17/0/0/			68,185,700,957.44
			Bepile State from August 2008 to December 2009 (20th of 117th Tranche). Deduction from statutory Allocation of the State.		
18	30/04/2026	42730/RS/17/0/0/			68,214,460,000.99
			Refund to Nigerian Sovereign Investment Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account for the Month of March, 2026.		
19	30/04/2026	42730/RS/17/0/0/			69,664,349,053.80
			The transfer represents the amount approved by HMF/CME in favour of various Sub-Committee of FAAC for 2026 being augmentation for operations of the activities of FAAC.		
20	30/04/2026	42730/RS/17/0/0/			61,464,249,053.80
			April, 2026 Allocation		
21	18/05/2026	42730/RS/17/0/0/			66,978,126,290.52

STATEMENT OF 168% DEVELOPMENT OF NATURAL RESOURCES FUND ACCOUNT AS AT APRIL, 2026.

S/N	Date	REF. NO	DETAILS	Allocation/Transfer N	Cumulative Total N
1	01/01/2026	FD/F/A/124/VOL.XX/D/F)	B/F	85,022,699,588.20	85,022,699,588.20
2	19/01/2026	FD/F/A/124/VOL.XX/D/F)	December, 2025 Allocation Being 5% of Natural Resources Development Fund Allocation approved by Mr. President to National Agricultural Development Fund Authority for the month of December, 2025	16,606,666,007.26	101,631,565,595.46
3	28/01/2026	FD/F/A/124/VOL.XX/D/F)	Being actual of 10% of NRDf Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of December, 2025.	(830,443,300.36)	100,801,122,295.10
4	28/01/2026	FD/F/A/124/VOL.XX/D/F)	January, 2026 Allocation Being 5% of Natural Resources Development Fund Allocation approved by Mr. President to National Agricultural Development Fund Authority for the month of January, 2026	(1,660,886,600.73)	99,140,235,694.37
5	20/02/2026	FD/F/A/124/VOL.XX/D/F)	Being actual of 10% of NRDf Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of January, 2026.	13,950,619,045.65	112,690,854,740.02
6	25/02/2026	FD/F/A/124/VOL.XX/D/F)	February, 2026 Allocation Distribution of = N=100,000,000,000.00 from Non Mineral Revenue to the three tiers of Govt.	(677,530,992.28)	112,013,323,787.74
7	25/02/2026	FD/F/A/124/VOL.XX/D/F)	Being 5% of Natural Resources Development Fund Allocation approved by Mr. President to National Agricultural Development Fund Authority for the month of February, 2026	(1,355,061,904.57)	110,658,261,883.17
8	12/03/2026	FD/F/A/124/VOL.XX/D/F)	Being actual of 10% of NRDf Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of February, 2026.	19,954,808,349.42	130,212,770,232.59
9	13/03/2026	FD/F/A/124/VOL.XX/D/F)	Distribution of = N=100,000,000,000.00 from Non Mineral Revenue to the three tiers of Govt.	1,680,000,000.00	131,892,770,232.59
10	16/03/2026	FD/F/A/124/VOL.XX/D/F)	Being 5% of Natural Resources Development Fund Allocation approved by Mr. President to National Agricultural Development Fund Authority for the month of February, 2026	(1,064,725,417.47)	130,831,044,815.12
11	16/03/2026	FD/F/A/124/VOL.XX/D/F)	Being actual of 10% of NRDf Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of February, 2026.	(2,123,490,834.94)	128,707,593,980.18
12	21/04/2026	FD/F/A/124/VOL.XX/D/F)	March, 2026 Allocation Distribution of = N=200,000,000,000.00 from Non Mineral Revenue to the three tiers of Govt.	20,163,172,380.13	148,870,766,360.31
13	30/04/2026	42730/RS/179/DF	Distribution of = N=66,096,347,073.22 from Solid Mineral Revenue to the three tiers of Govt.	3,360,000,000.00	152,230,766,360.31
14	30/04/2026	42730/RS/179/DF	Being 5% of Natural Resources Development Fund Allocation approved by Mr. President to National Agricultural Development Fund Authority for the month of March, 2026	995,296,208.82	153,226,062,569.13
15	30/04/2026	FD/F/A/124/VOL.XX/D/F)	Being actual of 10% of NRDf Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of March, 2026.	(1,176,158,619.01)	152,049,903,950.12
16	30/04/2026	FD/F/A/124/VOL.XX/D/F)	April, 2026 Allocation	(2,392,317,238.01)	149,697,586,712.11
17	18/05/2026	FD/F/A/124/VOL.XX/D/F)		16,526,627,515.40	166,224,214,227.51
				168,224,214,227.51	

2013 APPROVED INDICES FOR THE STATE GOVERNMENTS FOR REVENUE SHARING

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SNO	STATE	EQUIL ITY	POPULA TION	INDICES POP	LANDMA SS (sq km)	INDICES AN	TERRA N	REV EFFORT (10%)	INDICES V	PRIMARY ENROLLMENT T (Pct. Of	DIRIG T SEC	INDICES REV	RIVERS E SE (% OF	HDSN TAL B (20%)	WATER SUPPLY SPREAD	INDICES WATER	ALL P10%	NOTES			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	
1	ABIA	0.002969	2803992	0.001639	4802.3	0.000070	0.000371	201.58	0.000876	687061	0.000132	823412	0.000266	0.000006	14621	0.000277	0.002112	0.000271	0.0001	0.006588	1
2	ADAMAWA	0.002969	3168101	0.001833	38823.28	0.000558	0.000371	137.22	0.000586	706665	0.000133	708162	0.000267	0.000057	8792	0.000168	0.16728	0.000167	0.0001	0.007019	2
3	AKWA IBOM	0.002969	3000208	0.002266	6772.13	0.000087	0.000371	143.69	0.000023	1703162	0.000022	645105	0.000062	0.000052	16002	0.000191	0.02918	0.000259	0.0001	0.007084	3
4	ANAMBRA	0.002969	4182032	0.002419	4818.24	0.000069	0.000371	130.28	0.000022	872688	0.000165	789246	0.000063	0.000053	12174	0.000232	0.02015	0.000215	0.0001	0.007084	4
5	BAUCHI	0.002969	4646465	0.002688	49803.28	0.0000717	0.000371	154.86	0.000073	1521563	0.000087	560305	0.000065	0.000046	11903	0.000227	0.21513	0.000215	0.0001	0.006523	5
6	BAYELSA	0.002969	1763358	0.000685	9415.75	0.000048	0.000371	244.92	0.000064	736662	0.000142	564294	0.000044	0.000044	17285	0.000328	0.04567	0.00041	0.0001	0.007292	6
7	BENUE	0.002969	4218244	0.002441	75540.9	0.000108	0.000371	201.23	0.000084	1158720	0.000219	858070	0.000098	0.000008	12673	0.000042	0.32646	0.000325	0.0001	0.008755	7
8	BORNO	0.002969	4151193	0.002661	75540.9	0.000108	0.000371	205.80	0.000064	1158720	0.000219	858070	0.000098	0.000008	12673	0.000042	0.32646	0.000325	0.0001	0.008755	8
9	CROSS RIVER	0.002969	2868906	0.001871	21626.6	0.0000311	0.000371	247.73	0.001076	832139	0.000167	683782	0.000053	0.000003	11531	0.0000220	0.00022	0.000089	0.0001	0.007566	9
10	DELTA	0.002969	4008391	0.001871	17236.27	0.000048	0.000371	116.37	0.000035	684188	0.000125	788357	0.000061	0.000061	13461	0.0000257	0.07427	0.000074	0.0001	0.006304	10
11	EBONYI	0.002969	2172501	0.001267	6421.28	0.000082	0.000371	215.78	0.000037	920015	0.000174	524643	0.000043	0.000043	14628	0.0000279	0.02766	0.000038	0.0001	0.006304	11
12	EDO	0.002969	3218332	0.001862	19819.27	0.000026	0.000371	102.17	0.000044	567264	0.000165	768412	0.000061	0.000061	12249	0.0000234	0.08139	0.000068	0.0001	0.006588	12
13	ENIGI	0.002969	2344212	0.001379	5887.91	0.000088	0.000371	221.93	0.000064	528884	0.000089	521992	0.000042	0.000042	11170	0.0000234	0.03300	0.000033	0.0001	0.006304	13
14	ENIGU	0.002969	3257268	0.001884	7660.19	0.000016	0.000371	234.76	0.001076	832139	0.000167	683782	0.000053	0.000008	11388	0.0000217	0.07747	0.000077	0.0001	0.007326	14
15	GWAMB	0.002969	2316979	0.001382	17692.66	0.000028	0.000371	234.76	0.001076	832139	0.000167	683782	0.000053	0.000008	11388	0.0000217	0.07747	0.000077	0.0001	0.006837	15
16	IMO	0.002969	3824689	0.002276	5142.64	0.000074	0.000371	198.58	0.000067	1104935	0.000219	929448	0.000075	0.000075	14434	0.0000278	0.02233	0.000022	0.0001	0.007326	16
17	JIGAWA	0.002969	4348562	0.002016	24515.62	0.000032	0.000371	218.71	0.000064	922798	0.000174	478452	0.000038	0.000038	13124	0.0000250	0.10562	0.000106	0.0001	0.007326	17
18	KALUJA	0.002969	6096582	0.003509	4571.13	0.000066	0.000371	170.42	0.000040	1582831	0.000023	1274873	0.000102	0.000102	9479	0.000181	0.19823	0.000197	0.0001	0.008232	18
19	KANO	0.002969	5983692	0.004428	21276.89	0.000038	0.000371	208.81	0.000067	1804299	0.000041	1758836	0.000141	0.000141	16424	0.0000270	0.09167	0.000092	0.0001	0.011177	19
20	KATSINA	0.002969	5792578	0.001361	24871.24	0.000059	0.000371	156.20	0.000078	1804579	0.000041	1192578	0.000096	0.000096	9584	0.000183	0.10758	0.000108	0.0001	0.009262	20
21	KEBBI	0.002969	3020628	0.001874	37727.56	0.000042	0.000371	202.51	0.000078	891583	0.000168	716616	0.000057	0.000057	13029	0.000042	0.16234	0.000163	0.0001	0.007748	21
22	KOGI	0.002969	3278487	0.001897	29551.9	0.0000425	0.000371	308.70	0.001045	1331025	0.000251	742938	0.000049	0.000049	9058	0.000172	0.12745	0.000127	0.0001	0.007748	22
23	KWARA	0.002969	2371069	0.001372	34467.87	0.000046	0.000371	108.65	0.000044	457466	0.000086	387686	0.000032	0.000032	10504	0.000192	0.14449	0.000148	0.0001	0.006272	23
24	LAGOS	0.002969	9812584	0.006214	3486.48	0.000050	0.000371	13.84	0.000059	573255	0.000108	1609816	0.000081	0.000081	18601	0.000280	0.01108	0.000015	0.0001	0.009459	24
25	MASSARAWA	0.002969	1893275	0.001078	27271.49	0.0000302	0.000371	247.98	0.000107	941695	0.000178	432448	0.000035	0.000035	7117	0.000136	0.11748	0.000117	0.0001	0.008347	25
26	NIGER	0.002969	3065249	0.002285	74108.59	0.001064	0.000371	201.82	0.000078	774627	0.000146	481007	0.000038	0.000038	6646	0.000127	0.31928	0.000319	0.0001	0.008347	26
27	OGUN	0.002969	3728038	0.002157	16880.54	0.000044	0.000371	90.73	0.000122	480332	0.000083	518382	0.000041	0.000041	12344	0.0000235	0.31716	0.000073	0.0001	0.008548	27
28	ONDO	0.002969	3441024	0.001991	16880.54	0.000044	0.000371	90.73	0.000122	480332	0.000083	518382	0.000041	0.000041	12344	0.0000235	0.31716	0.000073	0.0001	0.008548	28
29	OSUN	0.002969	3422535	0.001980	9026.0	0.000030	0.000371	67.13	0.0000292	888878	0.000170	587089	0.000047	0.000047	14187	0.0000270	0.03889	0.000039	0.0001	0.006426	29
30	OYO	0.002969	5581589	0.003235	28245.29	0.0000391	0.000371	48.54	0.000021	1113306	0.0000219	839845	0.000047	0.000047	7049	0.000134	0.12169	0.000132	0.0001	0.007963	30
31	PLATEAU	0.002969	3178742	0.001839	27216.87	0.0000391	0.000371	228.28	0.000081	1655561	0.000198	855567	0.000068	0.000068	12186	0.0000232	0.11728	0.000117	0.0001	0.007963	31
32	RIVERS	0.002969	5185404	0.003000	10432.31	0.000159	0.000371	108.24	0.0000470	505295	0.000094	823632	0.000074	0.000074	12637	0.0000241	0.04494	0.000045	0.0001	0.007299	32
33	SOKOTO	0.002969	3698998	0.002139	33778.9	0.0000485	0.000371	225.48	0.000081	808710	0.000177	792034	0.000083	0.000083	13838	0.0000280	0.14552	0.000146	0.0001	0.006878	33
34	TARABA	0.002969	2390736	0.001331	60291.82	0.0000695	0.000371	117.78	0.0000412	1048741	0.000188	283929	0.000021	0.000021	6986	0.000128	0.26973	0.000260	0.0001	0.006878	34
35	YOBE	0.002969	2321581	0.001343	48008.78	0.0000674	0.000371	194.89	0.000046	813283	0.000154	583854	0.000046	0.000046	12208	0.0000233	0.20521	0.000202	0.0001	0.006867	35
36	ZAMFARA	0.002969	3258948	0.001886	35770.61	0.000056	0.000371	167.13	0.000078	412017	0.000078	355538	0.000028	0.000028	8208	0.000158	0.15162	0.000152	0.0001	0.007012	36
37	FCI-ABUJA	0.002969	1465201	0.000813	0	0.000000	0.000071	0.02	0.000000	0	0.000000	0	0.000000	0	0.000000	0	0.000000	0	0.0001	0.004284	37

SINO	STATE	EQUALITY 40%	POPULATION 30%	indices pop	LANDMA SS (50% OF 10%)	indices an (50%)	TERRA N (10%)	REV EFFORT (10%)	indices v	PRIMARY ENROLLMEN T (24% OF	indices pri	DIREC T SEC (9%)	indices enr	INVERS E SE (9% OF	HOSPI TAL B (30%)	indices hos	WHOLE SUPPLY SPREAD (5%)	indices whol	ALL PTIS%	indices all
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Grand Total	0.00	138973552			910389.75			0.182.46		33964315		26717586			420287		4.003			
Indices Total	0.16005			0.06037		0.013360	0.013731		0.02672		0.009643		0.002130	0.0021376		0.008076	0.004078	0.004119		0.271464

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GROSS ALLOCATION OF STATUTORY REVENUE TO STATE GOVERNMENTS

S/NO	STATE	EQUALITY (40%)	INDEXES ON POPULATION (%)	POPULATION (30%)	LAND MASS TERRAIN (10%)	SOCIAL DEV. FACTOR (10%)	INTERNAL REV. EFFORT (10%)	TOTAL
1	ABUJA	3,274,017,772.56	0.001639	1,807,925,257.06	486,888,705.61	741,912,830.46	965,430,086.85	7,276,177,684.44
2	ADAMAWA	3,274,017,772.56	0.001833	2,021,052,756.84	1,024,086,836.09	704,242,583.89	687,197,833.03	7,740,697,777.01
3	AKWA IBOM	3,274,017,772.56	0.002208	2,500,862,604.71	616,505,739.82	831,804,319.18	687,268,824.71	7,812,534,824.99
4	ANAMBRA	3,274,017,772.56	0.002479	2,687,891,300.82	465,028,799.08	722,557,232.10	576,108,480.31	7,726,100,070.87
5	BAUCHI	3,274,017,772.56	0.002088	2,994,172,333.70	1,300,042,438.96	1,114,849,807.46	741,675,611.11	9,204,707,961.79
6	BAVELSA	3,274,017,772.56	0.002065	1,086,642,567.63	558,367,070.46	785,448,669.25	1,177,579,021.90	6,875,479,021.90
7	BEKUE	3,274,017,772.56	0.002441	2,601,535,375.76	904,573,875.09	980,457,582.08	963,756,833.42	8,714,436,439.82
8	BORNO	3,274,017,772.56	0.002401	2,648,317,828.34	1,025,574,320.56	1,140,862,675.43	965,644,070.56	9,694,346,674.44
9	CROSS RIVER	3,274,017,772.56	0.001671	1,842,980,081.36	751,805,577.85	758,491,940.84	1,186,480,868.61	7,813,065,941.32
10	DELTA	3,274,017,772.56	0.002371	2,614,553,245.14	682,265,775.95	781,673,891.77	657,304,207.54	7,859,825,202.95
11	EBONYI	3,274,017,772.56	0.001257	1,386,566,245.64	510,944,099.47	746,648,324.15	1,033,441,281.25	6,951,813,014.87
12	EDO	3,274,017,772.56	0.001862	2,053,107,164.72	723,124,082.75	758,188,224.75	489,325,824.53	7,265,703,688.31
13	ENUGU	3,274,017,772.56	0.001379	1,320,087,513.75	502,407,561.05	567,466,336.56	1,062,896,860.65	6,947,885,144.48
14	ENUGU	3,274,017,772.56	0.001864	2,077,985,208.87	530,564,111.21	746,380,288.66	1,189,804,348.50	7,814,541,330.80
15	GOSSOMBE	3,274,017,772.56	0.001362	1,501,836,807.61	694,028,553.12	718,156,549.12	1,131,335,482.74	7,319,176,163.16
16	IMMO	3,274,017,772.56	0.002276	2,610,234,031.65	491,331,546.47	847,646,518.67	655,604,439.27	8,079,085,203.82
17	IKAKAWA	3,274,017,772.56	0.002516	2,874,183,181.14	787,459,088.69	791,641,101.72	1,032,283,647.82	8,889,805,202.54
18	KADUNA	3,274,017,772.56	0.002569	3,870,110,265.88	1,133,168,784.02	1,087,822,800.81	816,187,582.83	10,181,117,963.20
19	KADUNA	3,274,017,772.56	0.002428	3,606,238,134.29	746,208,341.05	1,318,850,968.69	1,000,659,820.22	12,335,376,710.79
20	KATSINA	3,274,017,772.56	0.001861	3,605,325,282.29	894,715,427.27	1,028,054,444.74	748,693,313.03	9,551,612,269.90
21	KEBBI	3,274,017,772.56	0.001874	2,096,054,843.14	1,096,740,372.19	888,367,615.35	689,887,175.55	8,205,057,773.80
22	KOGA	3,274,017,772.56	0.001897	2,091,482,548.95	877,733,282.88	881,729,428.67	1,483,285,433.62	8,598,215,466.18
23	KWARA	3,274,017,772.56	0.001372	1,512,615,808.91	605,106,401.22	663,428,872.14	511,730,887.94	6,016,916,742.77
24	KWANG	3,274,017,772.56	0.002614	3,750,105,365.22	464,828,050.10	865,054,541.30	69,328,458.82	10,469,580,267.59
25	MASSARAWA	3,274,017,772.56	0.001578	1,188,650,240.65	641,143,904.15	674,414,898.66	1,187,703,894.35	7,165,942,880.27
26	MASSARAWA	3,274,017,772.56	0.002285	2,500,027,331.87	1,582,891,198.72	899,815,475.02	998,582,538.00	9,204,534,316.26
27	OGUN	3,274,017,772.56	0.002157	2,378,308,014.57	678,168,734.45	645,708,927.43	242,902,700.19	7,219,164,148.20
28	OGUN	3,274,017,772.56	0.001891	2,195,171,828.41	659,789,536.29	580,103,448.03	524,383,718.59	7,239,466,121.88
29	OGUN	3,274,017,772.56	0.001980	2,184,014,671.47	552,184,658.38	755,087,669.81	321,567,708.73	7,086,822,520.95
30	OGUN	3,274,017,772.56	0.002335	3,567,105,650.96	696,566,728.21	785,235,601.98	232,474,087.65	8,715,399,281.27
31	PLATEAU	3,274,017,772.56	0.001839	2,027,031,646.91	640,269,484.71	679,020,208.64	1,093,164,524.32	8,114,323,937.15
32	RIVERS	3,274,017,772.56	0.001839	3,507,981,275.81	674,466,073.81	705,314,450.74	618,307,056.35	8,380,176,586.37
33	SOKEOTO	3,274,017,772.56	0.002139	2,558,488,675.33	944,168,435.39	905,263,150.80	1,081,861,700.02	8,693,778,098.10
34	TARABA	3,274,017,772.56	0.001331	1,687,734,718.40	1,364,078,510.53	815,182,994.86	544,087,262.54	7,485,101,258.70
35	YOBE	3,274,017,772.56	0.001343	1,481,038,960.06	1,102,150,214.16	876,038,969.71	932,434,616.60	7,716,178,539.08
36	ZAMFARA	3,274,017,772.56	0.001346	2,079,590,653.52	968,240,287.71	612,322,534.88	800,440,087.62	7,732,611,746.30
		117,804,639,812.23	0.0080162	88,398,479,059.17	29,456,159,953.06	29,456,159,953.06	29,456,159,953.06	294,661,599,930.57

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 FOR -N=
1	ADAM	0.000070	27,030,483.84	408,202,221.57	485,098,205.51	0.000075	965,433,098.85	965,433,098.85
2	ADAMAWA	0.000058	614,834,814.52	408,202,221.57	1,023,036,636.09	0.000058	657,191,833.63	657,191,833.63
3	ADAMAWA	0.000097	1,027,268,568.20	408,202,221.57	1,435,470,789.77	0.000097	887,208,824.71	887,208,824.71
4	ADAMAWA	0.000097	76,273,573.51	408,202,221.57	484,475,795.08	0.000097	570,108,480.31	570,108,480.31
5	ADAMAWA	0.000017	750,730,213.39	408,202,221.57	1,200,682,434.96	0.000017	741,675,611.11	741,675,611.11
6	ADAMAWA	0.000036	149,114,848.88	408,202,221.57	557,367,070.45	0.000036	1,173,502,051.99	1,173,502,051.99
7	ADAMAWA	0.000049	188,321,654.42	408,202,221.57	596,523,875.99	0.000049	993,769,833.47	993,769,833.47
8	ADAMAWA	0.000003	1,198,322,107.80	408,202,221.57	1,606,524,329.37	0.000003	955,644,070.46	955,644,070.46
9	ADAMAWA	0.000011	342,653,356.20	408,202,221.57	750,855,577.77	0.000011	1,388,480,098.51	1,388,480,098.51
10	ADAMAWA	0.000038	273,013,824.39	408,202,221.57	681,216,045.96	0.000038	567,334,307.54	567,334,307.54
11	ADAMAWA	0.000092	101,681,884.90	408,202,221.57	509,884,106.47	0.000092	1,003,441,581.88	1,003,441,581.88
12	ADAMAWA	0.000065	313,422,781.18	408,202,221.57	721,624,992.75	0.000065	488,335,824.53	488,335,824.53
13	ADAMAWA	0.000065	83,246,538.80	408,202,221.57	491,448,760.37	0.000065	1,082,695,960.05	1,082,695,960.05
14	ADAMAWA	0.000110	121,312,488.64	408,202,221.57	529,584,711.21	0.000110	1,331,335,402.74	1,331,335,402.74
15	ADAMAWA	0.000028	284,777,431.53	408,202,221.57	692,979,653.12	0.000028	1,388,604,340.50	1,388,604,340.50
16	ADAMAWA	0.000074	82,075,324.89	408,202,221.57	490,277,546.47	0.000074	955,854,430.27	955,854,430.27
17	ADAMAWA	0.000052	360,247,867.32	408,202,221.57	768,449,088.89	0.000052	1,062,283,647.97	1,062,283,647.97
18	ADAMAWA	0.000056	723,318,542.56	408,202,221.57	1,131,516,764.12	0.000056	816,197,582.63	816,197,582.63
19	ADAMAWA	0.000009	338,866,720.08	408,202,221.57	746,968,941.65	0.000009	1,000,059,563.22	1,000,059,563.22
20	ADAMAWA	0.000059	395,463,265.70	408,202,221.57	803,665,487.27	0.000059	748,093,313.03	748,093,313.03
21	ADAMAWA	0.000042	597,488,150.62	408,202,221.57	1,005,690,372.19	0.000042	969,887,175.55	969,887,175.55
22	ADAMAWA	0.000042	480,481,580.81	408,202,221.57	888,683,802.38	0.000042	1,403,255,635.62	1,403,255,635.62
23	ADAMAWA	0.000045	545,854,179.85	408,202,221.57	954,056,401.42	0.000045	611,739,887.84	611,739,887.84
24	ADAMAWA	0.000050	55,377,898.53	408,202,221.57	463,584,120.10	0.000050	65,328,450.32	65,328,450.32
25	ADAMAWA	0.000082	431,881,682.58	408,202,221.57	839,883,904.15	0.000082	1,387,705,804.35	1,387,705,804.35
26	ADAMAWA	0.000064	1,173,638,977.14	408,202,221.57	1,581,840,198.72	0.000064	960,582,538.00	960,582,538.00
27	ADAMAWA	0.000044	260,878,519.88	408,202,221.57	669,080,740.45	0.000044	247,982,700.19	247,982,700.19
28	ADAMAWA	0.000027	320,597,394.72	408,202,221.57	728,800,616.29	0.000027	321,597,708.73	321,597,708.73
29	ADAMAWA	0.000030	142,942,478.81	408,202,221.57	550,144,700.38	0.000030	232,474,087.60	232,474,087.60
30	ADAMAWA	0.000040	447,313,508.64	408,202,221.57	855,516,730.21	0.000040	1,050,164,524.32	1,050,164,524.32
31	ADAMAWA	0.000031	431,608,263.14	408,202,221.57	839,810,484.71	0.000031	518,387,058.35	518,387,058.35
32	ADAMAWA	0.000015	148,213,852.24	408,202,221.57	556,466,073.81	0.000015	1,081,881,208.02	1,081,881,208.02
33	ADAMAWA	0.000045	524,918,213.72	408,202,221.57	933,126,435.29	0.000045	564,067,282.64	564,067,282.64
34	ADAMAWA	0.000086	854,826,288.76	408,202,221.57	1,263,028,510.33	0.000086	932,434,615.00	932,434,615.00
35	ADAMAWA	0.000074	742,887,892.18	408,202,221.57	1,151,090,113.75	0.000074	380,440,687.62	380,440,687.62
36	ADAMAWA	0.000050	559,980,045.14	408,202,221.57	968,182,266.71	0.000050	29,456,159,953.06	29,456,159,953.06
37	ADAMAWA	0.000036	14,733,079,976.53	408,202,221.57	29,456,159,953.06	0.000036	29,456,159,953.06	29,456,159,953.06

ALLOCATION TO STATE GOVERNMENTS (SOCIAL DEVELOPMENT FACTOR)

SNO	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						
1	ANDHRA	0.000132	145.135,272.08	0.000060	72.440,347.31	0.000077	305.411,293.40	0.000021	23,250,945.15	0.000111	122.775,696.47	754,512,850.46		
2	ANDHRA PRADESH	0.000132	145.135,272.08	0.000067	62.440,880.88	0.000162	62.440,880.88	0.000168	104.918,757.97	0.000167	184.450,384.35	0.000111	122.775,696.47	754,512,850.46
3	ARUNACHAL PRADESH	0.000132	145.135,272.08	0.000060	72.440,347.31	0.000077	305.411,293.40	0.000021	23,250,945.15	0.000111	122.775,696.47	754,512,850.46		
4	ASSAM	0.000160	181.581,551.51	0.000093	69.434,383.30	0.000021	68.434,383.30	0.000032	255.348,486.24	0.000015	237.257,064.92	0.000111	122.775,696.47	754,512,850.46
5	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
6	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
7	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
8	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
9	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
10	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
11	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
12	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
13	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
14	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
15	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
16	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
17	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
18	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
19	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
20	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
21	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
22	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
23	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
24	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
25	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
26	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
27	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
28	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
29	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
30	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
31	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
32	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
33	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
34	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
35	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
36	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
37	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
38	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
39	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
40	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
41	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
42	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
43	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
44	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
45	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
46	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
47	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
48	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
49	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
50	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
51	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
52	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
53	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
54	BHARAT	0.000142	159.330,432.83	0.000044	48.238,145.97	0.000041	48.238,145.97	0.000029	353.124,113.57	0.000041	44.734,454.67	0.000111	122.775,696.47	754,512,850.46
55	BHARAT	0.000142	159.330,432.83	0.000044										

STATES DEDUCTIONS FOR THE MONTH SUMMARY BY STATES and FG

FEDERATION ACCOUNT: April 2026

AMT DEDUCTED

BENEFICIARIES	TOTAL NO OF DEDUCTIONS	30 April 2026	31 March 2026	
1 MAIN DISTRIBUTION				
1 ABIA	8	974,013,048.67	991,332,370.54	1
2 ADAMAWA	5	946,079,989.81	964,522,391.80	2
3 AKWA IBOM	4	1,368,264,734.98	1,406,907,568.70	3
4 ANAMBRA	2	545,921,828.63	564,312,092.09	4
5 BAUCHI	26	5,074,573,164.02	5,096,697,287.11	5
6 BAYELSA	7	849,519,042.73	865,884,590.63	6
7 BENUE	6	760,011,263.86	780,754,040.70	7
8 BORNO	4	1,182,657,088.62	1,205,637,112.62	8
9 CROSS RIVER	9	4,389,804,938.58	4,408,404,108.10	9
10 DELTA	5	2,230,491,635.82	2,249,271,609.34	10
11 EBONYI	7	1,098,632,379.07	1,120,093,547.21	11
12 EDO	5	3,605,754,628.28	3,623,049,162.71	12
13 EKITI	9	2,631,213,720.07	2,647,751,638.44	13
14 ENUGU	3	1,087,720,657.19	1,106,321,433.96	14
15 GOMBE	9	2,764,333,891.42	2,781,755,561.71	15
16 IMO	9	2,232,079,472.90	2,251,309,937.51	16
17 JIGAWA	2	558,362,404.73	579,046,553.32	17
18 KADUNA	4	6,204,426,894.90	6,228,660,780.75	18
19 KANO	4	1,696,551,713.34	1,843,996,009.34	19
20 KATSINA	3	2,876,622,994.47	2,899,358,967.52	20
21 KEBBI	3	769,756,247.60	789,324,501.84	21
22 KOGI	7	1,841,554,019.00	1,522,803,147.59	22
23 KWARA	4	1,314,546,972.17	1,331,011,158.11	23
24 LAGOS	2	8,619,141,191.62	8,643,918,881.12	24
25 NASSARAWA	2	421,602,170.49	438,659,102.50	25
26 NIGER	13	2,507,870,649.45	2,529,816,980.85	26
27 OGUN	5	3,270,778,955.41	4,176,082,505.57	27
28 ONDO	5	1,300,445,296.71	1,357,317,082.33	28
29 OSUN	3	2,089,998,053.21	2,106,866,657.28	29
30 OYO	6	2,873,644,382.56	2,896,389,431.23	30
31 PLATEAU	6	2,178,813,616.61	2,198,127,959.17	31
32 RIVERS	5	3,192,264,261.50	3,212,211,407.14	32
33 SOKOTO	6	1,792,250,417.64	1,812,634,589.63	33
34 TARABA	3	562,150,525.68	579,967,143.67	34
35 YOBE	5	1,122,137,700.37	1,140,634,346.40	35
36 ZAMFARA	8	1,195,305,311.09	1,213,751,072.72	36
37 FCT-ABUJA	1	221,063,916.67	221,063,916.67	37
38 Federal Government	3	107,274,579,564.58	107,510,807,022.73	38
		185,648,938,722.41	187,296,455,650.66	
11 NON MIN REVENUE SP1				
1 ABIA	1	0.00	35,558,402.77	1
2 ADAMAWA	1	0.00	37,828,025.70	2
3 AKWA IBOM	1	0.00	38,179,558.57	3

BENEFICIARIES	TOTAL NO OF DEDUCTIONS	30 April 2026	31 March 2026	
4 ANAMBRA	1	0.00	37,757,159.34	4
5 BAUCHI	1	0.00	45,423,127.70	5
6 BAYELSA	1	0.00	33,600,203.78	6
7 BENUE	1	0.00	42,587,118.56	7
8 BORNO	1	0.00	47,180,424.03	8
9 CROSS RIVER	1	0.00	38,186,069.76	9
10 DELTA	1	0.00	38,557,275.38	10
11 EBONYI	1	0.00	33,973,269.53	11
12 EDO	1	0.00	35,507,511.54	12
13 EKITI	1	0.00	33,954,098.61	13
14 ENUGU	1	0.00	38,189,365.48	14
15 GOMBE	1	0.00	35,768,534.95	15
16 IMO	1	0.00	39,482,181.32	16
17 JIGAWA	1	0.00	42,466,748.54	17
18 KADUNA	1	0.00	49,754,735.24	18
19 KANO	1	0.00	60,233,646.20	19
20 KATSINA	1	0.00	46,679,361.56	20
21 KEBBI	1	0.00	40,097,804.47	21
22 KOGI	1	0.00	41,970,298.13	22
23 KWARA	1	0.00	33,802,718.12	23
24 LAGOS	1	0.00	50,871,221.75	24
25 NASSARAWA	1	0.00	35,019,688.61	25
26 NIGER	1	0.00	44,981,230.80	26
27 OGUN	1	0.00	35,279,779.89	27
28 ONDO	1	0.00	35,349,673.09	28
29 OSUN	1	0.00	34,633,031.40	29
30 OYO	1	0.00	42,591,823.93	30
31 PLATEAU	1	0.00	39,654,391.64	31
32 RIVERS	1	0.00	40,953,603.41	32
33 SOKOTO	1	0.00	41,850,864.61	33
34 TARABA	1	0.00	36,579,404.41	34
35 YOBE	1	0.00	37,708,670.26	35
36 ZAMFARA	1	0.00	37,788,978.72	36
		0.00	1,440,000,000.00	
6 VAT REVENUE				
24 LAGOS	11	9,886,025,186.97	9,886,025,186.97	1
		9,886,025,186.97	9,886,025,186.97	
Grand Total		195,534,963,909.38	198,622,480,837.63	

STATES DEDUCTIONS FOR THE MONTH by TYPE OF DEDUCTION

FEDERATION ACCOUNT: April 2026

TYPE OF DEDUCTION		TOTAL NO	AMT DEDUCTED
1 MAIN DISTRIBUTION			
1	8 Restructured N15.4 Billion Refunds of Over Payment of Revised 13% Derivation Indices of (Inst. 106/120)	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	4,597,298,395.89
4	BOND ISSUANCE PROGRAMME2	16	2,887,754,287.70
5	BOND ISSUANCE PROGRAMME3	6	1,896,820,822.69
6	CBN ANCHOR BORROWERS	1	41,516,710.45
7	CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN	12	3,902,203,167.70
8	COMMERCIAL AGRICULTURAL CREDIT SCHEME	3	343,293,193.63
9	CONTRACTUAL OBLIGATION	1	292,615,190.00
10	COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING GRANT IFO ZENITH BANK	3	541,743,524.28
11	DEDUCTION OF CBN MICRO SMALL & MEDIUM ENTERPRISES DEVELOPMENT FUND TO STATE	4	38,479,372.66
12	DEDUCTIONS IFO FAMILY HOMES FUNDS LTD	11	1,156,945,378.87
13	DELTA UTM OFFSHORE FLNG FACILITY 1	1	415,167,104.53
14	ECOLOGICAL FUNDS DISTRIBUTION STATES	36	7,939,983,220.88
15	FEDERAL GOVERNMENT NET OFF WITH STATES (27/96)	1	18,059,991,433.01
16	FG RECONCILIATION WITH STATES ON ECA WITHDRAWALS (2009-2015)- BALANCES OF NET OFF STATES LIABILITY 1 (24)	4	398,547,868.48
17	FOREIGN LOANS TO STATE GOVERNMENTS	38	128,761,222,642.58
18	HEALTH CARE DEDUCTIONS	16	423,832,614.95
19	LOAN FACILITY FROM COMMERCIAL BANKS	8	2,409,648,353.05
20	MINISTRY OF POLICE AFFAIRS- POLICE TRUST FUND TSA	1	2,674,230,459.81
21	NATIONAL AGRICULTURAL TECHNOLOGY SUPPORT	1	1,000,000.00
22	NATIONAL FADAMA PROJECT	1	1,000,000.00
23	Payment of Arrears of Derivation Revenue to Akwa Ibom state iro Ekanga Oil Field from July 2023 to April, 2011(16/36)B	8	503,780,725.02
24	POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME	1	69,518,180.15
25	Refund of Derivation Revenues from Okoro Oil Field to Akwa Ibom W.E.F July, 2008 to Sept. 2018 (29/36)	1	1,004,597,886.60
26	RESTRUCTURED OF COMMERCIAL BANK LOANS INTO FGN BONDS 122/226	20	6,290,100,513.61
27	SPECIAL FINANCIAL SUPPORT TO EBONYI STATE ON AIRPORT PROJECT - 12/96	2	188,672,268.82
28	TOLL ROAD PUBLIC AND PRIVATE PARTNERSHIP(PPP) B	1	635,164,146.42
			185,648,938,722.41
6 VAT REVENUE			
29	BOND ISSUANCE PROGRAMME3	2	2,000,000,000.00
30	BOND ISSUANCE PROGRAMME4	4	3,050,000,000.00
31	BOND ISSUANCE PROGRAMME6	1	1,000,000,000.00
32	CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN	2	2,817,853,446.50
33	LOAN FACILITY FROM COMMERCIAL BANKS	2	1,018,171,740.47
			9,886,025,186.97
Grand Total			195,534,963,909.38

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

SNO	STATE	AMTDEDUCTED	SNO	STATE	AMTDEDUCTED
<u>1 MAIN DISTRIBUTION</u>					
<u>Restructured N15.4 Billion Refunds of Over Payment of Revised 13% Derivation Indices of (Int. 106/120)</u>					
1	BAYELSA	128,368,951.00	3	GOMBE	192,027,492.28
		128,368,951.00	4	IMO	945,190,963.21
<u>Able Counterpart Funding for Various Projects Ifo URA PLC</u>					
1	ABIA	45,444,713.63	5	OGUN	723,781,959.83
		45,444,713.63	6	OYO	1,037,917,761.32
<u>COMMERCIAL AGRICULTURAL CREDIT SCHEME</u>					
			7	SOKOTO	352,693,700.17
<u>BOND ISSUANCE PROGRAMME1</u>					
1	BAUCHI	201,255,000.00	8	YOBE	250,749,539.09
2	CROSS RIVER	541,305,066.40			3,902,203,167.70
3	EDO	510,923,032.41	<u>CONTRACTUAL OBLIGATION</u>		
4	EKITI	345,000,000.00	1	EKITI	50,713,329.21
5	GOMBE	164,918,320.90	2	KADUNA	261,766,982.01
6	KATSINA	850,000,000.00	3	NIGER	30,812,882.41
7	KWARA	559,212,440.21			343,293,193.63
8	NIGER	296,453,561.97	<u>COUNTERPART FUNDING CONTRIBUTION IFO UBE MATCHING GRANT IFO ZENITH BANK</u>		
9	OGUN	500,000,000.00	1	KANO	292,615,190.00
10	SOKOTO	206,017,834.00			292,615,190.00
11	ZAMFARA	422,213,140.00	<u>DEDUCTION OF CBN MICRO SMALL & MEDIUM ENTERPRISES DEVELOPMENT FUND TO STATE</u>		
		4,597,298,395.89	1	BAUCHE	19,272,115.68
<u>BOND ISSUANCE PROGRAMME2</u>					
1	BAUCHI	958,484,991.20	2	BENUE	19,207,256.98
2	CROSS RIVER	811,442,377.96			38,479,372.66
3	GOMBE	473,578,155.62	<u>DEDUCTIONS IFO FAMILY HOMES FUNDS LTD</u>		
4	ONDO	644,248,762.92	1	ADAMAWA	88,188,297.80
		2,887,754,287.70	2	AKWA IBOM	83,092,458.15
<u>BOND ISSUANCE PROGRAMME3</u>					
1	BAUCHI	495,025,392.81	3	BAUCHI	215,881,080.79
2	GOMBE	553,432,649.47	4	BORNO	50,056,998.35
3	NIGER	217,827,441.00	5	GOMBE	82,495,643.40
4	PLATEAU	630,535,139.41	6	KEBBI	66,239,276.11
		1,895,820,622.69	7	NIGER	103,840,524.27
<u>CBN ANCHOR BORROWERS</u>					
1	OYO	41,516,710.45	8	YOBE	383,960,000.00
		41,516,710.45	9	ZAMFARA	83,190,000.00
<u>CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN</u>					
1	BAUCHI	253,361,547.50			1,156,945,378.87
2	EKITI	146,490,204.30	<u>DELTA UTM OFFSHORE FLNG FACILITY I</u>		
			1	DELTA	415,167,104.53
<u>ECOLOGICAL FUNDS DISTRIBUTION STATES</u>					
					415,167,104.53
			1	ABIA	195,064,667.60

SNO	STATE	AMTDEDUCTED	SNO	STATE	AMTDEDUCTED
FOREIGN LOANS TO STATE GOVERNMENTS					
2	ADAMAWA	208,579,089.80	1	ABIA	606,031,676.25
3	AKWA IBOM	210,517,398.89	2	ADAMAWA	496,107,019.72
4	ANAMBRA	208,188,341.43	3	AKWA IBOM	243,840,584.06
5	BAUCHI	250,457,549.87	4	ANAMBRA	337,733,487.20
6	BAYELSA	185,267,398.79	5	BAUCHI	1,966,626,887.11
7	BENUE	234,820,143.59	6	BAYELSA	302,231,190.43
8	BORNO	260,147,066.08	7	BENUE	335,836,615.10
9	CROSS RIVER	210,553,300.81	8	BORNO	845,367,206.88
10	DELTA	212,600,083.01	9	CROSS RIVER	2,376,137,373.35
11	EBONYI	187,324,437.53	10	DELTA	562,710,435.25
12	EDO	195,784,059.59	11	EBONYI	345,897,603.93
13	EKITI	187,218,731.44	12	EDO	2,728,253,929.48
14	ENUGU	210,571,472.99	13	EKITI	915,766,895.37
15	GOMBE	187,223,310.65	14	ENUGU	798,504,871.86
16	IMO	217,699,900.84	15	GOMBE	980,564,408.34
17	JIGAWA	234,156,438.11	16	IMO	543,558,967.87
18	KADUNA	274,341,502.08	17	JIGAWA	324,205,966.62
19	KANO	332,120,930.68	18	KADUNA	5,483,901,125.58
20	KATSINA	257,384,269.13	19	KANO	821,112,432.66
21	KEBBI	221,094,371.28	20	KATSINA	1,769,238,725.34
22	KOGI	231,419,090.47	21	KEBBI	482,422,600.21
23	KWARA	186,384,037.98	22	KOGI	884,512,693.78
24	LAGOS	280,497,671.61	23	KWARA	367,485,838.84
25	NASSARAWA	193,094,263.84	24	LAGOS	8,338,643,520.01
26	NIGER	248,020,984.57	25	NASSARAWA	228,507,906.66
27	OGUN	194,528,375.28	26	NIGER	1,207,822,626.70
28	ONDO	194,913,757.78	27	OGUN	1,852,468,620.30
29	OSUN	190,962,283.50	28	ONDO	319,123,103.31
30	OYO	234,846,088.42	29	OSUN	756,764,825.70
31	PLATEAU	218,649,447.41	30	OYO	1,412,349,618.81
32	RIVERS	225,813,141.60	31	PLATEAU	690,122,272.12
33	SOKOTO	230,780,530.79	32	RIVERS	1,478,178,567.90
34	TARABA	201,694,345.29	33	SOKOTO	536,508,322.14
35	YOBE	207,920,978.60	34	TARABA	210,019,696.06
36	ZAMFARA	208,363,789.57	35	YOBE	254,301,847.36
		7,939,983,220.88	36	ZAMFARA	207,943,588.86

FEDERAL GOVERNMENT NET OFF WITH STATES (27/96)

1	Federal Government	18,059,991,433.01
		18,059,991,433.01

FG RECONCILIATION WITH STATES ON ECA WITHDRAWALS (2009-2015)-BALANCES OF NET OFF STATES LIABILITY (24)

1	BAYELSA	82,685,290.30
2	EKITI	75,620,944.19
3	GOMBE	93,009,093.45
4	KOGI	147,232,338.54
		398,547,666.48

HEALTH CARE DEDUCTIONS

1	ABIA	13,542,908.66
2	BAUCHI	27,085,817.31
3	BAYELSA	27,618,721.57
4	BENUE	26,338,190.59
5	BORNO	27,085,817.31

128,761,222,642.58

SNO	STATE	AMTDEDUCTED	SNO	STATE	AMTDEDUCTED
6	EBONYI	24,898,257.20			<u>69,518,180.15</u>
7	EKITI	27,085,817.36			<u>Refund of Derivation Revenue from Okoro Oil Field to Akwa Ibom W.E.F</u>
8	GOMBE	27,085,817.31			<u>July 2008 to Sept. 2018 (29/56)</u>
9	IMO	27,085,817.31	1	RIVERS	1,004,597,885.60
10	KOGI	25,887,291.89			<u>1,004,597,885.60</u>
11	NIGER	32,178,166.52			<u>RESTRUCTURED OF COMMERCIAL BANK LOANS INTO FGN BONDS</u>
12	OYO	28,243,131.84			<u>12/226</u>
13	PLATEAU	27,085,817.31	1	ABIA	87,401,497.26
14	SOKOTO	26,765,932.33	2	ADAMAWA	154,205,582.49
15	YOBE	26,205,335.32	3	AKWA IBOM	880,814,293.88
16	ZAMFARA	30,839,785.13	4	BAUCHI	85,665,758.90
		<u>423,832,614.95</u>	5	BENUE	143,809,057.60
<u>LOAN FACILITY FROM COMMERCIAL BANKS</u>			6	CROSS RIVER	444,989,043.29
1	BAUCHI	611,467,022.85	7	DELTA	919,934,176.58
2	EBONYI	282,321,633.44	8	EDO	157,343,097.74
3	KADUNA	174,417,285.23	9	EKITI	248,153,651.78
4	KANO	252,703,160.00	10	ENUGU	78,644,312.34
5	NIGER	370,914,372.01	11	IMO	489,166,930.51
6	PLATEAU	278,318,781.31	12	KOGI	10,759,110.04
7	SOKOTO	439,505,098.21	13	KWARA	211,464,655.14
		<u>2,409,648,353.05</u>	14	ONDO	110,579,130.88
<u>MINISTRY OF POLICE AFFAIRS- POLICE TRUST FUND TSA</u>			15	OSUN	1,142,270,944.01
1	Federal Government	2,674,230,459.81	16	OYO	120,771,051.72
		<u>2,674,230,459.81</u>	17	PLATEAU	334,102,159.05
<u>NATIONAL AGRICULTURAL TECHNOLOGY SUPPORT</u>			18	RIVERS	308,634,568.54
1	ABIA	1,000,000.00	19	TARABA	150,436,484.33
		<u>1,000,000.00</u>	20	ZAMFARA	242,955,007.53
<u>NATIONAL FADAMA PROJECT</u>					<u>6,290,100,513.61</u>
1	ABIA	1,000,000.00			<u>SPECIAL FINANCIAL SUPPORT TO EBONYI STATE ON AIRPORT</u>
		<u>1,000,000.00</u>			<u>PROJECT - 12/96</u>
<u>TOLL ROAD PUBLIC AND PRIVATE PARTNERSHIP PPPPI B</u>			1	EBONYI	188,672,266.82
1	ABIA	1,000,000.00			<u>188,672,266.82</u>
		<u>1,000,000.00</u>			<u>Payment of Arrears of Derivation Revenue to Akwa Ibom state lro Ekomu</u>
<u>POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND</u>					<u>Oil Field from July 2023 to April, 2011(16/36)B</u>
1	ABIA	23,527,585.28	1	EKITI	635,164,146.42
2	BAYELSA	123,347,490.64			<u>635,164,146.42</u>
3	CROSS RIVER	5,377,774.75			<u>185,648,938,722.41</u>
4	DELTA	120,079,833.45			
5	EDO	13,450,509.06			
6	IMO	9,376,893.16			
7	ONDO	31,580,541.82			
8	RIVERS	177,040,096.86			
		<u>503,780,725.02</u>			
<u>THE POLICE REFORM PROGRAMME</u>					
1	EBONYI	69,518,180.15			

*SNO STATE**AMTDEDUCTED**SNO**STATE**AMTDEDUCTED*

185,648,938,722.41

NET STATUTORY ALLOCATION TO STATE GOVERNMENTS

FEDERATION ACCOUNT:
APRIL 2026

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S/N	STATE	3) GROSS ALLOCATION	4) ECOLOGY	5) FOREIGN LOANS TO STATES	6) OTHER DEDUCTION	7) TOTAL DEDUCTION	STATE NET-3-4-7	STATE NET	STATE GROSS
							APR 2026	MAY 2026	MAY 2026
1	ABIA	7,270,177,064.44	196,064,067.60	600,031,670.25	171,916,704.82	777,940,381.67	6,302,164,616.77	6,327,354,671.80	7,919,919,942.37
2	ADAMAWA	7,740,001,777.01	206,079,060.80	486,107,070.72	242,320,800.29	737,500,900.91	6,794,521,787.20	7,459,843,447.37	8,424,350,830.17
3	ANAMBRA	7,612,534,580.99	210,617,200.89	243,840,594.06	933,505,752.03	1,177,747,238.00	6,424,280,448.01	7,098,743,240.15	8,092,652,858.68
4	ANIGBA	7,726,100,670.87	206,188,341.43	337,733,487.20	0.00	337,733,487.20	7,180,178,842.24	7,844,271,680.47	8,409,283,781.99
5	BAUCHI	6,204,571,961.79	250,457,549.87	1,866,026,087.11	2,387,688,277.04	4,824,115,614.10	4,220,184,797.77	5,019,110,742.71	7,452,822,688.44
6	BAVELA	6,075,479,021.80	166,287,288.79	302,231,190.40	362,020,453.51	694,251,843.94	7,054,425,175.96	6,616,688,865.13	8,484,223,935.83
7	BEKINE	6,714,426,429.82	234,820,143.59	335,836,815.10	169,254,505.17	525,101,120.27	8,471,609,585.82	9,301,522,789.06	10,507,160,898.06
8	BORNO	9,654,546,674.44	200,147,096.06	845,367,206.08	77,142,815.56	922,510,022.54	3,424,002,004.76	4,056,698,754.78	8,504,102,882.88
9	CROSS RIVER	7,813,886,841.32	212,553,305.81	2,376,137,373.35	1,803,114,282.40	4,179,221,655.81	5,659,303,067.13	6,337,698,377.47	8,586,770,986.81
10	DELTA	7,889,825,302.86	212,600,083.01	692,710,439.25	1,495,181,114.69	2,017,891,552.81	5,853,145,635.80	6,445,811,519.57	7,695,905,066.78
11	EBONYI	6,901,810,014.87	187,324,437.53	345,807,803.93	595,410,337.61	911,337,841.54	5,853,145,635.80	6,445,811,519.57	7,695,905,066.78
12	EDO	7,285,783,988.31	185,784,058.69	2,728,233,829.48	681,716,839.21	3,409,970,568.48	3,680,050,381.03	4,264,534,215.23	7,907,583,377.93
13	EKITI	6,647,200,144.48	187,218,731.44	915,786,895.37	1,328,228,093.28	2,443,954,808.33	4,318,861,424.41	4,913,864,032.21	7,581,635,670.84
14	ENUGU	7,614,541,330.80	210,671,472.89	708,504,871.88	78,644,312.34	877,140,184.20	6,728,820,873.61	7,398,916,350.42	8,504,102,882.88
15	GOVERN	7,518,170,185.16	197,223,310.85	980,954,408.34	1,586,646,172.43	2,065,170,580.77	4,504,842,303.74	5,183,968,178.48	7,985,713,737.20
16	IMO	6,075,065,208.82	217,698,000.84	543,588,987.87	1,470,820,804.19	2,014,379,512.08	5,647,805,735.92	6,141,339,180.15	7,922,740,117.66
17	JIGAWA	6,689,805,582.04	204,156,428.11	304,205,986.62	0.00	324,205,986.62	8,131,443,187.31	8,076,375,775.15	9,457,617,328.46
18	KADUNA	10,181,117,866.20	274,341,802.08	5,493,501,125.98	436,184,287.24	5,930,085,382.82	3,876,691,071.20	4,851,803,615.92	11,080,464,396.68
19	KANO	12,325,378,780.79	302,120,820.68	821,112,432.06	545,318,350.00	1,369,430,782.66	10,626,826,047.36	11,570,137,728.89	13,414,135,738.93
20	KATSINA	9,551,816,209.80	257,384,286.13	1,789,238,725.34	690,000,000.00	2,619,238,725.34	6,873,193,215.43	7,480,214,464.48	10,385,873,431.90
21	KEBBI	8,205,057,778.80	221,004,371.88	482,422,600.21	68,239,276.11	548,691,876.32	7,436,301,531.19	8,140,524,040.29	9,829,849,442.12
22	KOGA	8,588,218,488.18	211,419,060.47	884,512,603.78	725,622,264.75	1,610,154,898.53	6,748,854,447.18	7,604,053,382.44	9,345,608,533.03
23	KWARA	6,918,918,742.77	186,384,007.88	357,485,828.84	770,677,005.35	1,610,154,898.53	5,602,371,770.60	6,196,811,818.37	7,527,922,878.48
24	LAGOS	10,409,580,287.59	280,497,671.61	8,338,643,820.01	0.00	8,338,643,820.01	1,799,439,069.97	2,685,188,964.85	11,324,107,945.09
25	NAISARAWA	7,185,942,680.27	183,094,283.84	228,507,906.65	0.00	228,507,906.65	6,744,340,509.78	7,380,285,276.79	7,798,944,378.29
26	NIGER	8,204,334,316.28	248,020,984.57	1,207,822,628.76	1,062,027,038.18	2,269,849,666.88	6,096,403,666.81	7,487,678,834.62	10,017,390,814.87
27	OGUN	7,218,164,149.20	184,528,375.28	1,852,488,820.30	1,223,751,950.83	3,076,239,840.13	3,048,385,193.80	3,680,784,647.30	7,850,867,152.96
28	OKO	7,233,486,121.88	194,913,757.78	318,123,103.31	786,408,435.62	1,105,531,538.93	6,933,020,825.18	6,515,115,404.37	7,872,432,488.71
29	OGUN	7,086,822,500.95	180,862,283.50	756,794,828.70	1,442,270,944.01	1,899,026,769.71	4,996,824,487.74	5,605,988,503.61	7,712,635,161.09
30	OWO	6,715,308,281.27	224,860,088.42	1,412,348,618.81	1,228,448,955.33	2,646,796,274.14	5,839,754,918.71	6,386,982,386.40	8,485,271,628.63
31	PLATEAU	8,114,828,897.15	218,649,447.41	680,122,272.12	1,270,041,887.08	1,960,154,169.20	5,355,512,320.54	6,032,972,680.80	8,831,100,649.87
32	RIVERS	8,380,178,588.37	225,813,141.60	1,478,176,587.60	1,488,272,562.05	2,966,449,149.65	5,187,912,320.81	5,908,225,919.44	9,120,437,326.09
33	SOKOTO	8,560,778,098.10	230,780,530.79	530,506,322.14	1,024,603,584.33	1,591,400,888.85	6,771,520,280.46	7,507,624,380.05	9,320,258,958.68
34	TARABA	7,485,101,258.70	201,694,345.29	210,018,696.06	150,426,484.33	360,456,180.39	6,022,950,733.01	7,066,328,404.78	8,146,586,748.46
35	YOBE	7,716,178,539.09	207,920,679.69	254,301,847.36	669,814,874.41	914,216,721.77	6,094,046,838.72	7,257,150,804.43	8,397,785,180.83
36	ZAMFARA	7,732,811,746.30	208,385,789.57	207,643,588.86	778,987,932.66	986,641,521.52	6,537,308,435.20	7,201,918,838.44	8,415,670,011.15
		294,861,599,530.67	7,829,983,220.88	41,999,801,054.18	28,213,510,986.13	70,213,312,800.28	216,508,304,288.41	241,126,871,239.34	320,650,455,950.59

FEDERATION ACCOUNT: April.

ALLOCATION TO MINERAL PRODUCING STATES

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S/N	STATE	OIL DERIVATION INDICES (13%)	GROSS DERIVATION ON OIL USING NEW INDICES	GAS DERIVATION INDICES (13%)	GROSS DERIVATION ON GAS USING NEW 13%	OIL DERIVATION INDICES (13%) PM	GROSS DERIVATION ON OIL USING PM INDICES	CASERINIA TON INDICES (13%) PM	GAS DERIVATION ON USING PM 13%	TOTAL MINERAL REVENUE Apr 2008	TOTAL MINERAL REVENUE Mar 2008	S/N
1	ABIA	0.0146587235	2,885,413,458.38	0.003917760164	12,273,655.69	0.0178450334	0.00	0.0034809866	0.00	2,872,681,201.64	2,607,670,598.08	1
2	ADAMAWA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	2
3	AKWA IBOM	0.2233976032	34,413,713,118.78	0.151556458778	598,058,110.64	0.2232768432	0.00	0.164330334	0.00	34,982,587,809.63	28,721,917,684.60	3
4	ANAMBRA	0.0104139164	1,624,885,889.97	0.016401647863	48,273,878.23	0.0102727261	0.00	0.0160288137	0.00	1,603,287,046.20	1,208,954,382.60	4
5	BAYELSA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	5
6	BENUE	0.2146884465	33,423,680,800.75	0.313562711348	982,888,688.00	0.2225353620	0.00	0.3182889207	0.00	34,400,520,898.67	27,208,487,168.67	6
7	BENUE	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	7
8	BORNO	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	8
9	CROSS RIVER	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	9
10	DELTA	0.3017204893	48,500,987,688.68	0.304808012044	842,251,270.71	0.311302817	0.00	0.186028232	0.00	47,143,218,859.78	37,135,847,811.98	10
11	EBONYI	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	11
12	EDO	0.0700232884	3,178,448,480.03	0.058275409844	105,787,742.75	0.072544873	0.00	0.0488018201	0.00	3,384,244,222.78	2,902,252,103.50	12
13	ENUGU	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	13
14	ENUGU	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	14
15	IMBIRE	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	15
16	IMBIRE	0.0223074582	3,602,946,445.05	0.006148759436	18,284,388.45	0.0220806332	0.00	0.005048676	0.00	3,622,210,815.30	2,668,165,787.67	16
17	IMBIRE	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	17
18	IMBIRE	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	18
19	KANO	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	19
20	KATSINA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	20
21	KEBBI	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	21
22	KOCHI	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	22
23	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	23
24	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	24
25	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	25
26	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	26
27	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	27
28	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	28
29	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	29
30	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	30
31	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	31
32	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	32
33	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	33
34	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	34
35	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	35
36	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	36
37	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	37
38	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	38
39	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	39
40	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	40
41	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	41
42	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	42
43	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	43
44	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	44
45	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	45
46	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	46
47	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	47
48	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	48
49	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	49
50	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	50
51	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	51
52	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	52
53	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	53
54	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	54
55	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	55
56	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	56
57	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	57
58	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	58
59	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	59
60	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	60
61	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	61
62	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	62
63	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	63
64	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	64
65	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	65
66	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	66
67	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	67
68	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	68
69	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	69
70	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	70
71	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	71
72	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	72
73	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	73
74	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	74
75	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	75
76	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	76
77	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	77
78	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	78
79	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	79
80	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	80
81	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	81
82	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	82
83	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	83
84	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	84
85	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	85
86	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	86
87	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	87
88	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	88
89	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	89
90	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	90
91	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	91
92	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	92
93	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	93
94	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	94
95	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	95
96	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	96
97	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	97
98	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	98
99	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	99
100	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	100

GROSS ALLOCATION TO LOCAL GOVERNMENT COUNCILS:

Pages 34-36

SN	STATES	NO. OF COUNCILS	40% EQUAL	30% POPULATION	5% LAND	5% TERRAIN	10% REV	4% PRIMARY	3% HOSPITAL	1.5% WATER	1.5% RAINFALL	TOTAL
1	ABIA	17	1,709,841,091.27	1,337,041,820.88	66,340,691.74	246,070,111.41	804,831,338.58	104,220,400.99	248,323,559.75	17,002,032.84	74,043,493.42	4,715,215,096.13
2	ADAMAWA	21	2,466,423,170.00	1,542,812,217.48	460,940,271.81	306,176,170.88	570,004,514.19	108,766,002.82	161,685,146.13	146,002,093.58	62,443,616.99	5,947,487,104.87
3	AKRON, OHIO	31	3,639,443,031.13	1,864,704,805.68	81,979,933.11	624,030,491.39	901,884,978.81	489,135,467.89	271,688,100.34	24,092,173.63	136,473,147.42	7,821,009,890.01
4	ANAMBRA	21	2,466,423,170.00	2,036,103,271.88	66,340,691.74	306,176,170.88	636,323,522.81	220,094,343.35	234,887,600.41	17,002,032.84	92,453,616.99	5,979,176,907.87
5	BAUCHI	20	2,466,423,170.00	2,036,103,271.88	66,340,691.74	306,176,170.88	636,323,522.81	220,094,343.35	234,887,600.41	17,002,032.84	92,453,616.99	5,979,176,907.87
6	BAUPEL, SA	8	839,211,237.07	676,348,683.56	113,979,933.11	117,401,417.13	391,884,128.66	180,442,103.87	194,170,272.42	24,092,173.63	2,702,076,487.29	2,702,076,487.29
7	BEHR	23	2,709,232,994.07	2,036,103,271.88	376,692,306.00	337,820,874.26	1,069,341,676.10	267,153,872.49	280,207,797.57	27,137,604.23	119,848,792.58	8,006,999,333.74
8	BENUE	27	3,189,539,282.89	2,036,103,271.88	376,692,306.00	337,820,874.26	1,069,341,676.10	267,153,872.49	280,207,797.57	27,137,604.23	119,848,792.58	8,006,999,333.74
9	CHROSS RIVER	10	2,113,223,459.46	1,438,604,030.95	381,000,319.02	284,183,188.65	687,163,030.03	218,828,814.20	161,375,482.32	27,137,604.23	119,848,792.58	6,934,684,928.61
10	DELTA	25	2,036,938,428.33	1,438,604,030.95	381,000,319.02	284,183,188.65	687,163,030.03	218,828,814.20	161,375,482.32	27,137,604.23	119,848,792.58	6,934,684,928.61
11	EDDO	13	1,656,203,870.65	1,438,604,030.95	381,000,319.02	284,183,188.65	687,163,030.03	218,828,814.20	161,375,482.32	27,137,604.23	119,848,792.58	6,934,684,928.61
12	ENUGO	18	2,113,223,459.46	1,438,604,030.95	381,000,319.02	284,183,188.65	687,163,030.03	218,828,814.20	161,375,482.32	27,137,604.23	119,848,792.58	6,934,684,928.61
13	EROTI	16	1,656,203,870.65	1,438,604,030.95	381,000,319.02	284,183,188.65	687,163,030.03	218,828,814.20	161,375,482.32	27,137,604.23	119,848,792.58	6,934,684,928.61
14	ENUGO	17	1,656,203,870.65	1,438,604,030.95	381,000,319.02	284,183,188.65	687,163,030.03	218,828,814.20	161,375,482.32	27,137,604.23	119,848,792.58	6,934,684,928.61
15	OGUN	11	1,249,415,000.47	1,104,679,883.40	217,888,888.89	561,428,948.56	340,848,237.61	180,703,901.80	267,946,487.22	248,323,559.75	65,299,888.38	3,530,799,888.38
16	OGUN	27	3,189,539,282.89	1,915,857,486.18	613,483,858.32	306,323,782.83	619,837,107.23	283,319,139.89	366,841,078.64	19,638,777.22	119,848,792.58	6,934,684,928.61
17	OGUN	27	3,189,539,282.89	1,915,857,486.18	613,483,858.32	306,323,782.83	619,837,107.23	283,319,139.89	366,841,078.64	19,638,777.22	119,848,792.58	6,934,684,928.61
18	KADUNA	29	3,189,539,282.89	2,353,376,911.26	683,216,324.09	317,829,012.26	686,571,320.34	479,424,874.51	226,674,883.36	165,964,671.38	161,268,732.29	12,682,000,371.84
19	KANO	44	5,166,602,353.87	4,888,807,861.74	557,506,174.88	646,707,794.33	1,306,330,910.19	603,313,209.33	282,641,714.15	77,204,493.88	161,268,732.29	12,682,000,371.84
20	KATINA	34	3,091,848,182.83	2,858,320,323.82	302,206,774.74	488,668,022.82	1,196,040,912.42	479,424,874.51	226,674,883.36	165,964,671.38	161,268,732.29	12,682,000,371.84
21	KOBE	21	2,466,423,170.00	1,878,051,070.87	406,681,424.88	306,176,170.88	780,074,123.31	225,057,792.26	215,871,700.39	137,094,534.62	92,453,616.99	6,447,316,864.65
22	KOBE	21	2,466,423,170.00	1,878,051,070.87	406,681,424.88	306,176,170.88	780,074,123.31	225,057,792.26	215,871,700.39	137,094,534.62	92,453,616.99	6,447,316,864.65
23	KWAKA	16	1,679,423,074.13	1,154,455,218.30	417,214,637.44	234,892,844.97	382,882,885.25	130,831,388.62	167,809,076.39	126,144,821.90	79,449,890.20	4,592,176,771.50
24	KWAKA	20	2,148,628,362.87	1,586,488,888.26	42,322,486.61	279,893,442.83	345,880,124.62	181,604,489.45	160,073,943.17	12,682,000,371.84	84,061,982.65	4,879,347,297.20
25	KWAKA	13	1,538,216,422.73	997,267,366.00	338,110,290.52	198,777,302.04	588,004,903.39	364,889,501.04	121,795,197.48	99,033,128.95	66,035,682.85	4,314,525,683.94
26	KWAKA	21	2,466,423,170.00	1,878,051,070.87	406,681,424.88	306,176,170.88	780,074,123.31	225,057,792.26	215,871,700.39	137,094,534.62	92,453,616.99	6,447,316,864.65
27	OGUN	20	2,113,223,459.46	1,438,604,030.95	381,000,319.02	284,183,188.65	687,163,030.03	218,828,814.20	161,375,482.32	27,137,604.23	119,848,792.58	6,934,684,928.61
28	OGUN	18	2,113,223,459.46	1,438,604,030.95	381,000,319.02	284,183,188.65	687,163,030.03	218,828,814.20	161,375,482.32	27,137,604.23	119,848,792.58	6,934,684,928.61
29	OGUN	30	3,639,443,031.13	1,864,704,805.68	81,979,933.11	624,030,491.39	901,884,978.81	489,135,467.89	271,688,100.34	24,092,173.63	136,473,147.42	7,821,009,890.01
30	OGUN	33	3,639,443,031.13	1,864,704,805.68	81,979,933.11	624,030,491.39	901,884,978.81	489,135,467.89	271,688,100.34	24,092,173.63	136,473,147.42	7,821,009,890.01
31	OGUN	17	1,656,203,870.65	1,438,604,030.95	381,000,319.02	284,183,188.65	687,163,030.03	218,828,814.20	161,375,482.32	27,137,604.23	119,848,792.58	6,934,684,928.61
32	OGUN	23	2,709,232,994.07	2,036,103,271.88	376,692,306.00	337,820,874.26	1,069,341,676.10	267,153,872.49	280,207,797.57	27,137,604.23	119,848,792.58	8,006,999,333.74
33	OGUN	23	2,709,232,994.07	2,036,103,271.88	376,692,306.00	337,820,874.26	1,069,341,676.10	267,153,872.49	280,207,797.57	27,137,604.23	119,848,792.58	8,006,999,333.74
34	OGUN	23	2,709,232,994.07	2,036,103,271.88	376,692,306.00	337,820,874.26	1,069,341,676.10	267,153,872.49	280,207,797.57	27,137,604.23	119,848,792.58	8,006,999,333.74
35	OGUN	16	1,679,423,074.13	1,154,455,218.30	417,214,637.44	234,892,844.97	382,882,885.25	130,831,388.62	167,809,076.39	126,144,821.90	79,449,890.20	4,592,176,771.50
36	OGUN	17	1,656,203,870.65	1,438,604,030.95	381,000,319.02	284,183,188.65	687,163,030.03	218,828,814.20	161,375,482.32	27,137,604.23	119,848,792.58	6,934,684,928.61
37	OGUN	17	1,656,203,870.65	1,438,604,030.95	381,000,319.02	284,183,188.65	687,163,030.03	218,828,814.20	161,375,482.32	27,137,604.23	119,848,792.58	6,934,684,928.61
38	OGUN	17	1,656,203,870.65	1,438,604,030.95	381,000,319.02	284,183,188.65	687,163,030.03	218,828,814.20	161,375,482.32	27,137,604.23	119,848,792.58	6,934,684,928.61
39	OGUN	17	1,656,203,870.65	1,438,604,030.95	381,000,319.02	284,183,188.65	687,163,030.03	218,828,814.20	161,375,482.32	27,137,604.23	119,848,792.58	6,934,684,928.61
40	OGUN	17	1,656,203,870.65	1,438,604,030.95	381,000,319.02	284,183,188.65	687,163,030.03	218,828,814.20	161,375,482.32	27,137,604.23	119,848,792.58	6,934,684,928.61
41	OGUN	17	1,656,203,870.65	1,438,604,030.95	381,000,319.02	284,183,188.65	687,163,030.03	218,828,814.20	161,375,482.32	27,137,604.23	119,848,792.58	6,934,684,928.61
42	OGUN	17	1,656,203,870.65	1,438,604,030.95	381,000,319.02	284,183,188.65	687,163,030.03	218,828,814.20	161,375,482.32	27,137,604.23	119,848,792.58	6,934,684,928.61
43	OGUN	17	1,656,203,870.65	1,438,604,030.95	381,000,319.02	284,183,188.65	687,163,030.03	218,828,814.20	161,375,482.32	27,137,604.23	119,848,792.58	6,934,684,928.61
44	OGUN	17	1,656,203,870.65	1,438,604,030.95	381,000,319.02	284,183,188.65	687,163,030.03	218,828,814.20	161,375,482.32	27,137,604.23	119,848,792.58	6,934,684,928.61
45	OGUN	17	1,656,203,870.65	1,438,604,030.95	381,000,319.02	284,183,188.65	687,163,030.03	218,828,814.20	161,375,482.32	27,137,604.23	119,848,792.58	6,934,684,928.61
46	OGUN	17	1,656,203,870.65	1,438,604,030.95	381,000,319.02	284,183,188.65	687,163,030.03	218,828,814.20	161,375,482.32	27,137,604.23	119,848,792.58	6,934,684,928.61
47	OGUN	17	1,656,203,870.65	1,438,604,030.95	381,000,319.02	284,183,188.65	687,163,030.03	218,828,814.20	161,375,482.32	27,137,604.23	119,848,792.58	6,934,684,928.61
48	OGUN	17	1,656,203,870.65	1,438,604,030.95	381,000,319.02	284,183,188.65	687,163,030.03	218,828,814.20	161,375,482.32	27,137,604.23	119,848,792.58	6,934,684,928.61
49	OGUN	17	1,656,203,870.65	1,438,604,030.95	381,000,319.02	284,183,188.65	687,163,030.03	218,828,814.20	161,375,482.32	27,137,604.23	119,848,792.58	6,934,684,928.61
50	OGUN	17	1,656,203,870.65	1,438,604,030.95	381,000,319.02	284,183,188.65	687,163,030.03	218,828,814.20	161,375,482.32	27,137,604.23	119,848,792.58	6,934,684,928.61
51	OGUN	17	1,656,203,870.65	1,438,604,030.95	381,000,319.02	284,183,188.65	687,163,030.03	218,828,814.20	161,375,482.32	27,137,604.23	119,848,792.58	6,934,684,928.61
52	OGUN	17	1,656,203,870.65	1,438,604,030.95	381,000,319.02	284,183,188.65	687,163,030.03	218,828,814.20	161,375,482.32	27,137,604.23	119,848,792.58	6,934,684,928.61
53	OGUN	17	1,656,203,870.65	1,438,604,030.95	381,000,319.02	284,183,188.65	687,163,030.03	218,828,814.20	161,375,482.32	27,137,604.23	119,848,792.58	6,934,684,928.61
54	OGUN	17	1,656,203,870.65	1,438,604,030.95	381,000,319.02	284,183,188.65	687,163,030.03	218,828,814.20	161,375,482.32	27,137,604.23	119,848,792.58	6,934,684,928.61
55	OGUN	17	1,656,203,870.65	1,438,604,030.95	381,000,319.02	284,183,188.65</						

FEDERATION ACCOUNT: April, 2026

NET ALLOCATION TO LGCs:

SN	STATES	NO of LGCs	GROSS	TOT- DEDUCTN + ECOLOGICAL	NET Apr 2026	NET Mar 2026	GROSS Mar 2026
1	ABIA	17	4,715,215,099.73	137,336,362.13	4,577,878,737.60	4,982,264,475.54	5,131,732,499.81
2	ADAMAWA	21	5,947,567,104.67	173,230,109.84	5,774,336,994.83	6,284,411,594.43	6,472,943,911.37
3	AKWA IBOM	31	7,921,809,888.01	230,732,326.84	7,691,077,561.18	8,370,486,914.50	8,621,589,921.94
4	ANAMBRA	21	5,979,708,387.87	174,166,263.72	5,805,542,124.14	6,318,373,190.80	6,507,524,388.52
5	BAUCHI	20	6,788,152,329.96	187,713,174.88	6,599,439,155.08	7,172,603,888.82	7,387,782,015.79
6	BAYELSA	8	2,763,026,467.29	80,476,499.06	2,682,549,968.24	2,919,512,329.03	3,007,087,697.87
7	BENUE	23	7,386,560,328.74	215,142,533.85	7,171,417,794.89	7,804,903,136.75	8,039,960,236.85
8	BORNO	27	8,019,580,941.42	233,680,316.68	7,785,900,624.74	8,473,785,863.68	8,727,999,439.49
9	CROSS RIVER	18	5,169,977,695.65	150,581,874.63	5,019,395,821.02	5,462,782,856.69	5,626,688,342.39
10	DELTA	25	6,624,584,928.61	182,948,076.69	6,441,636,851.92	6,999,772,747.79	7,209,796,930.22
11	EBONYI	13	3,624,416,307.81	149,634,929.32	3,474,781,378.48	3,999,392,244.06	4,162,245,136.28
12	EDO	18	5,058,704,113.26	147,832,168.64	4,910,871,944.62	5,356,773,578.91	5,516,446,784.21
13	EKITI	16	4,024,734,879.19	117,225,287.74	3,907,509,591.45	4,252,678,443.71	4,389,258,797.62
14	ENUGU	17	5,149,878,735.51	149,996,468.02	4,999,882,267.49	5,441,545,678.43	5,604,791,945.79
15	GOMBE	11	3,528,700,506.38	102,777,884.66	3,425,922,621.73	3,728,550,830.88	3,840,407,356.79
16	IMO	27	6,901,983,086.64	201,028,833.59	6,700,954,253.05	7,292,881,536.81	7,511,667,862.91
17	JIGAWA	27	7,251,183,076.10	211,199,507.07	7,039,983,569.03	7,661,858,792.43	7,891,714,463.59
18	KADUNA	23	8,164,641,983.86	237,513,844.19	7,927,128,139.67	8,616,485,612.57	8,874,980,180.94
19	KANO	44	12,582,888,937.84	378,142,396.25	12,204,746,541.60	13,718,183,577.39	14,129,729,064.71
20	KATSINA	34	9,684,094,335.74	287,886,242.79	9,396,208,092.95	10,443,888,860.59	10,757,293,260.40
21	KEBBI	21	6,237,924,476.00	181,687,120.86	6,056,237,355.14	6,591,213,520.40	6,788,949,926.22
22	KOGI	21	6,447,351,864.85	187,786,947.51	6,259,564,917.33	6,812,501,870.14	7,016,877,029.26
23	KWARA	16	4,562,176,771.59	132,878,935.10	4,429,297,836.49	4,820,558,718.85	4,985,175,480.42
24	LAGOS	20	7,771,656,739.92	226,368,759.42	7,545,287,980.50	8,211,893,492.16	8,458,167,594.22
25	NASSARAWA	13	4,070,247,891.38	118,580,912.37	3,951,667,079.01	4,300,769,221.59	4,429,792,286.24
26	NIGER	26	7,930,715,094.70	210,420,594.12	7,720,294,500.58	7,969,392,080.16	8,199,203,842.66
27	OGUN	20	5,374,526,088.04	156,539,565.67	5,217,986,522.37	5,678,914,928.10	5,849,282,375.95
28	ONDO	18	5,133,011,421.66	148,505,187.04	4,984,506,234.62	5,423,722,972.91	5,586,434,662.10
29	OSUN	30	6,952,793,749.66	202,608,565.82	6,750,185,183.84	7,348,569,895.98	7,566,966,962.86
30	OYO	33	8,770,406,828.11	255,448,742.57	8,514,958,085.54	9,267,124,712.56	9,545,136,453.94
31	PLATEAU	17	5,497,869,989.95	160,132,136.05	5,337,737,853.90	5,809,345,530.28	5,983,522,896.19
32	RIVERS	23	6,514,914,612.62	188,492,658.62	6,326,421,954.00	7,200,881,881.35	7,416,926,337.79
33	SOKOTO	23	6,863,673,799.68	199,912,629.12	6,663,761,170.56	7,252,402,577.74	7,469,974,655.87
34	TARABA	16	5,144,348,475.70	149,835,334.24	4,994,513,141.46	5,435,689,995.37	5,598,770,995.23
35	YOBE	17	5,172,189,544.25	150,648,297.41	5,021,541,246.84	5,465,119,974.82	5,629,073,574.07
36	ZAMFARA	14	4,673,419,004.47	136,119,090.13	4,537,300,004.34	4,938,101,230.34	5,086,244,267.25
37	FCT-ABUJA	8	2,064,106,616.42	60,119,581.06	2,003,986,035.36	2,181,607,825.10	2,246,437,863.85
774			227,171,742,163.96	6,864,896,847.15	220,306,845,316.81	238,899,143,978.72	247,238,899,422.98

FEDERATION ACCOUNT: April, 2026

FAAC LGCs DEDUCTIONS-SUMMARY BY TYPE OF DEDUCTION

LGCNO	TOTAL AMOUNT	LGCNO	TOTAL-AMOUNT
1 STATUTORY REVENUE			
<u>ABIA LGCS</u>			
17 ECOLOGICAL FUNDS DISTRIBUTION LGCS	137,336,362.13	6 <u>FCT-ABUJA LGCS</u>	60,119,581.06
	<u>137,336,362.13</u>		<u>60,119,581.06</u>
<u>ADAMAWA LGCS</u>			
21 ECOLOGICAL FUNDS DISTRIBUTION LGCS	173,230,109.84	11 <u>GOMBE LGCS</u>	102,777,684.65
	<u>173,230,109.84</u>		<u>102,777,684.65</u>
<u>AKWA IBOM LG</u>			
31 ECOLOGICAL FUNDS DISTRIBUTION LGCS	230,732,326.84	27 <u>IMO LGCS</u>	201,028,633.59
	<u>230,732,326.84</u>		<u>201,028,633.59</u>
<u>ANAMBRA LGCS</u>			
21 ECOLOGICAL FUNDS DISTRIBUTION LGCS	174,166,263.72	27 <u>JIGAWA LGCS</u>	211,199,507.07
	<u>174,166,263.72</u>		<u>211,199,507.07</u>
<u>BAUCHI LGCS</u>			
20 ECOLOGICAL FUNDS DISTRIBUTION LGCS	197,713,174.66	23 <u>KADUNA LGCS</u>	237,513,844.19
	<u>197,713,174.66</u>		<u>237,513,844.19</u>
<u>BAYELSA LGCS</u>			
8 ECOLOGICAL FUNDS DISTRIBUTION LGCS	80,476,499.05	44 <u>KANO LGCS</u>	378,142,396.25
	<u>80,476,499.05</u>		<u>378,142,396.25</u>
<u>BENUE LGCS</u>			
23 ECOLOGICAL FUNDS DISTRIBUTION LGCS	215,142,533.85	34 <u>KATSINA LGCS</u>	287,886,242.79
	<u>215,142,533.85</u>		<u>287,886,242.79</u>
<u>BORNO LGCS</u>			
27 ECOLOGICAL FUNDS DISTRIBUTION LGCS	233,580,318.68	21 <u>KEBBI LGCS</u>	181,687,120.66
	<u>233,580,318.68</u>		<u>181,687,120.66</u>
<u>CROSS RIVER LG</u>			
18 ECOLOGICAL FUNDS DISTRIBUTION LGCS	150,581,874.63	21 <u>KOGI LGCS</u>	187,786,947.51
	<u>150,581,874.63</u>		<u>187,786,947.51</u>
<u>DELTA LGCS</u>			
25 ECOLOGICAL FUNDS DISTRIBUTION LGCS	192,949,075.59	16 <u>KWARA LGCS</u>	132,878,935.10
	<u>192,949,075.59</u>		<u>132,878,935.10</u>
<u>EBONYI LGCS</u>			
13 ECOLOGICAL FUNDS DISTRIBUTION LGCS	111,390,766.25	20 <u>LAGOS LGCS</u>	226,358,759.42
13 POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME LGC	38,244,163.08		<u>226,358,759.42</u>
	<u>149,634,929.32</u>	13 <u>NASSARAWA LG</u>	118,550,912.37
<u>EDO LGCS</u>			<u>118,550,912.37</u>
18 ECOLOGICAL FUNDS DISTRIBUTION LGCS	147,632,158.64	25 <u>NIGER LGCS</u>	219,428,594.12
	<u>147,632,158.64</u>		<u>219,428,594.12</u>
<u>EKITI LGCS</u>			
16 ECOLOGICAL FUNDS DISTRIBUTION LGCS	117,225,287.74	20 <u>OGUN LGCS</u>	156,539,565.67
	<u>117,225,287.74</u>		<u>156,539,565.67</u>
<u>ENUGU LGCS</u>			
17 ECOLOGICAL FUNDS DISTRIBUTION LGCS	149,505,187.04	18 <u>ONDO LGCS</u>	149,505,187.04
	<u>149,505,187.04</u>		<u>149,505,187.04</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	202,508,555.82	
		<u>202,508,555.82</u>	
<u>OYO LGCS</u>			
33	ECOLOGICAL FUNDS DISTRIBUTION LGCS	255,448,742.57	
		<u>255,448,742.57</u>	
<u>PLATEAU LGCS</u>			
17	ECOLOGICAL FUNDS DISTRIBUTION LGCS	160,132,135.05	
		<u>160,132,135.05</u>	
<u>RIVERS LGCS</u>			
23	ECOLOGICAL FUNDS DISTRIBUTION LGCS	198,492,658.62	
		<u>198,492,658.62</u>	
<u>SOKOTO LGCS</u>			
23	ECOLOGICAL FUNDS DISTRIBUTION LGCS	199,912,829.12	
		<u>199,912,829.12</u>	
<u>TARABA LGCS</u>			
16	ECOLOGICAL FUNDS DISTRIBUTION LGCS	149,835,334.24	
		<u>149,835,334.24</u>	
<u>YOBE LGCS</u>			
17	ECOLOGICAL FUNDS DISTRIBUTION LGCS	150,646,297.41	
		<u>150,646,297.41</u>	
<u>ZAMFARA LGCS</u>			
14	ECOLOGICAL FUNDS DISTRIBUTION LGCS	136,119,000.13	
		<u>136,119,000.13</u>	
		<u>6,654,896,847.15</u>	
		<u>6,654,896,847.15</u>	

FAAC LGCs DEDUCTIONS-SUMMARY BY TYPE

<i>S/NO</i>	<i>STATES</i>	<i>TOTAL DEDUCTIONS</i>
	<u>1 STATUTORY REVENUE</u>	
1 (787 detail records)		6,654,896,847.15
<u>TOTAL 1 STATUTORY REVENUE</u>		<u>6,654,896,847.15</u>
<u>Grand Total</u>		<u>6,654,896,847.15</u>

1

S/N	STATE	GROSS STATUTORY	TOTAL DERIVATION	TOTAL	DEDUCTION	STATE NET	PREV. TOTAL	
						Apr 2026	Mar 2026	
1	ABIA	7,276,177,684.44	2,672,691,201.94	10,148,868,886.38	974,013,048.67	9,174,855,837.70	9,966,598,540.45	1
2	ADAMAWA	7,740,801,777.01	0.00	7,740,801,777.01	946,079,989.81	6,794,721,787.20	8,424,365,839.17	2
3	AKWA IBOM	7,812,534,580.99	34,982,787,929.63	42,795,322,510.62	1,388,294,734.98	41,407,027,775.64	35,224,570,792.94	3
4	ANAMBRA	7,726,100,670.87	1,853,257,848.20	9,579,358,517.06	545,921,828.63	8,833,436,688.43	9,669,838,174.24	4
5	BAUCHI	9,294,757,961.79	0.00	9,294,757,961.79	5,074,573,164.02	4,220,184,797.77	10,115,808,029.82	5
6	BAYELSA	6,675,479,021.80	34,406,529,898.81	41,282,008,920.61	849,519,042.73	40,432,489,877.87	34,752,309,858.11	6
7	BENUE	8,714,435,439.82	0.00	8,714,435,439.82	790,011,293.66	7,924,424,146.16	9,484,223,935.83	7
8	BORNO	9,654,346,674.44	0.00	9,654,346,674.44	1,182,667,088.62	8,471,679,585.82	10,507,180,898.68	8
9	CROSS RIVE	7,813,866,941.32	0.00	7,813,866,941.32	4,389,804,936.56	3,424,062,004.76	8,504,102,862.88	9
10	DELTA	7,889,825,302.95	47,143,218,859.76	55,033,044,162.71	2,230,491,935.82	52,802,552,226.89	45,722,618,798.68	10
11	EBONYI	6,951,818,014.87	0.00	6,951,818,014.87	1,068,632,379.07	5,883,185,635.80	7,665,905,098.78	11
12	EDO	7,265,763,989.31	3,384,244,222.78	10,650,008,212.09	3,605,754,628.28	7,044,253,583.81	10,808,835,541.43	12
13	EKITI	6,947,895,144.48	0.00	6,947,895,144.48	2,631,213,720.07	4,316,681,424.41	7,581,836,870.84	13
14	ENUGU	7,814,541,330.80	62,790.84	7,814,604,121.64	1,087,720,657.19	6,726,883,464.45	8,504,853,299.92	14
15	GOMBE	7,319,176,195.16	0.00	7,319,176,195.16	2,764,333,891.42	4,554,842,303.74	7,965,713,737.20	15
16	IMO	8,079,085,208.62	3,622,210,815.30	11,701,296,024.12	2,232,079,472.90	9,469,216,551.22	11,461,604,875.27	16
17	JIGAWA	8,689,805,592.04	0.00	8,689,805,592.04	558,362,404.73	8,131,443,187.31	9,457,417,328.46	17
18	KADUNA	10,181,117,986.20	0.00	10,181,117,986.20	6,204,426,894.90	3,976,691,091.29	11,093,484,398.68	18
19	KANO	12,325,378,760.70	0.00	12,325,378,760.70	1,868,551,713.34	10,456,827,047.36	13,414,135,738.93	19
20	KATSINA	9,551,818,209.90	0.00	9,551,818,209.90	2,876,822,994.47	6,675,195,215.43	10,395,573,431.99	20
21	KEBBI	8,205,057,778.80	0.00	8,205,057,778.80	769,756,247.60	7,435,301,531.19	8,929,849,442.12	21
22	KOGI	8,589,218,466.18	62,790.84	8,589,281,257.02	1,841,554,019.00	6,747,727,238.02	9,346,873,005.57	22
23	KWARA	6,916,918,742.77	0.00	6,916,918,742.77	1,314,546,972.17	5,602,371,770.60	7,527,922,976.48	23
24	LAGOS	10,409,590,257.59	0.00	10,409,590,257.59	8,819,141,191.62	1,790,439,065.97	11,329,107,845.68	24
25	NASSARAWA	7,165,942,680.27	0.00	7,165,942,680.27	421,602,170.49	6,744,340,509.78	7,768,944,379.29	25
26	NIGER	9,204,334,316.26	0.00	9,204,334,316.26	2,507,870,849.45	6,696,463,466.81	10,917,395,814.87	26
27	OGUN	7,219,164,149.20	0.00	7,219,164,149.20	3,270,778,955.41	3,948,385,193.80	7,856,867,152.96	27
28	ONDO	7,233,466,121.88	4,503,350,908.84	11,736,817,029.52	1,300,445,298.71	10,436,371,731.82	11,267,790,508.49	28
29	OSUN	7,086,822,520.95	0.00	7,086,822,520.95	2,089,998,053.21	4,996,824,467.74	7,712,835,101.09	29
30	OYO	8,715,399,281.27	0.00	8,715,399,281.27	2,875,644,362.56	5,839,754,918.71	9,485,271,829.63	30
31	PLATEAU	8,114,323,937.15	0.00	8,114,323,937.15	2,178,813,616.81	5,935,510,320.34	8,831,100,849.97	31
32	RIVERS	8,380,176,588.37	24,706,227,631.25	33,086,404,219.62	3,192,264,261.50	29,894,139,958.12	28,447,516,961.55	32
33	SOKOTO	8,583,779,698.10	0.00	8,583,779,698.10	1,792,250,417.64	6,791,529,280.46	9,320,258,969.68	33
34	TARABA	7,485,101,258.70	0.00	7,485,101,258.70	982,150,525.68	6,502,950,733.01	8,146,295,748.45	34
35	YOBE	7,716,178,539.09	0.00	7,716,178,539.09	1,122,137,700.37	6,594,040,838.72	8,367,785,180.83	35
36	ZAMFARA	7,732,611,748.30	0.00	7,732,611,748.30	1,195,305,311.09	6,537,306,437.20	8,415,870,011.15	36
		294,661,599,630.67	157,253,624,893.98	451,915,224,424.55	78,153,295,241.16	373,761,929,183.38	441,449,921,435.91	

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/O.72	TOTAL F- C-D	DEDUCTION-G	STATE NET-H-F G	LGCSGROSS-I	LGCS NET-J	SN
1	ABIA	7,278,177,664.44	2,872,081,201.94	196,064,667.60	10,140,080,066.38	777,848,391.07	8,174,856,817.70	4,715,214,660.73	4,677,878,737.60	1
2	ADAMAWA	7,740,601,777.01	0.00	203,579,039.80	7,740,601,777.01	737,600,600.01	6,794,621,787.20	5,847,667,104.67	5,774,336,894.83	2
3	ANAMBRA	7,812,534,630.90	34,082,787,028.83	210,517,398.89	42,795,302,510.62	1,177,747,336.09	41,407,037,776.64	7,821,800,880.01	7,691,077,561.58	3
4	ANIGBAMA	7,728,100,670.87	1,853,297,246.20	208,186,341.43	9,379,356,517.26	337,733,487.20	6,833,426,880.43	5,979,706,387.87	5,605,542,124.14	4
5	BAUCHI	8,294,737,601.79	0.00	230,467,548.87	8,294,737,601.79	4,804,115,614.15	4,230,184,787.77	6,788,152,328.96	6,590,439,155.30	5
6	BAYELSA	6,075,479,001.80	34,408,528,890.81	160,267,208.79	41,282,008,520.61	664,261,643.16	40,432,489,877.67	2,783,026,467.29	2,682,549,968.24	6
7	BENUE	8,714,438,439.82	0.00	234,820,143.59	8,714,438,439.82	625,191,120.27	7,934,426,175.96	7,380,260,728.74	7,171,417,794.89	7
8	BORNO	8,654,348,674.44	0.00	260,147,086.08	8,654,348,674.44	822,510,022.54	8,471,669,856.82	8,019,860,841.42	7,798,010,622.74	8
9	CROSS RIVER	7,813,096,941.32	0.00	210,553,300.81	7,813,096,941.32	4,179,261,835.75	3,424,062,054.78	5,160,077,066.05	5,018,395,821.02	9
10	DELTA	7,888,825,302.96	47,143,218,859.76	212,000,083.01	65,013,044,162.71	2,017,891,582.81	62,892,552,576.89	6,824,266,820.01	6,431,025,855.02	10
11	EBONYI	6,951,818,004.37	0.00	187,324,437.53	6,951,818,004.37	911,307,941.54	5,833,166,835.80	5,824,266,820.01	5,624,781,794.48	11
12	EDO	7,285,793,669.31	3,394,344,222.78	165,784,059.59	10,650,008,212.08	3,408,670,568.69	7,024,263,583.81	5,968,704,113.29	4,821,071,954.03	12
13	EGBO	6,947,695,144.48	0.00	187,218,731.44	6,947,695,144.48	2,443,504,968.63	4,316,681,424.41	4,024,724,070.19	3,907,506,591.45	13
14	ENUGU	7,814,641,300.80	62,790.84	210,571,472.99	7,814,604,121.64	877,149,184.20	6,726,883,964.45	5,149,878,725.01	4,899,882,267.40	14
15	GOBBE	7,318,178,195.16	0.00	187,223,310.85	7,318,178,195.16	2,667,110,580.77	4,554,842,383.74	3,528,700,066.38	3,426,622,821.73	15
16	IMO	8,079,085,208.82	3,622,210,815.30	217,898,603.84	11,701,206,624.12	2,014,379,572.06	9,480,216,551.22	9,201,983,086.54	6,700,954,452.95	16
17	JIGAWA	8,650,805,592.04	0.00	234,136,438.11	8,650,805,592.04	324,203,966.62	8,313,443,187.31	7,251,183,076.10	7,039,983,569.03	17
18	KADUNA	10,181,117,869.20	0.00	274,341,602.08	10,181,117,869.20	6,800,065,382.82	9,376,691,071.29	8,164,041,983.06	7,897,128,139.67	18
19	KANO	12,325,376,709.70	0.00	352,120,603.68	12,325,376,709.70	1,396,430,782.66	10,928,825,047.39	12,082,688,937.84	12,004,746,451.60	19
20	KATSINA	8,551,816,209.90	0.00	257,284,269.13	8,551,816,209.90	2,618,238,729.34	6,675,193,215.43	9,884,094,326.74	6,596,206,062.95	20
21	KEBBI	8,206,057,778.80	0.00	221,094,371.28	8,206,057,778.80	648,661,876.32	7,435,301,531.19	6,237,924,476.00	6,056,237,350.34	21
22	KOGI	8,588,218,466.18	62,790.84	231,410,060.47	8,588,218,466.18	1,610,134,958.53	6,748,727,238.02	6,447,161,864.65	6,239,664,917.13	22
23	KWARA	8,918,978,742.77	0.00	188,384,037.98	8,918,978,742.77	1,128,162,934.19	5,892,371,770.60	4,862,176,771.59	4,620,297,898.50	23
24	LACOS	10,450,580,267.59	0.00	280,467,071.61	10,450,580,267.59	8,328,643,520.01	1,750,439,065.67	7,771,620,739.42	7,545,291,960.51	24
25	MASSARAWA	7,185,942,690.27	0.00	180,094,303.84	7,185,942,690.27	228,607,900.65	6,744,340,589.78	4,070,247,961.38	3,951,687,079.01	25
26	NIGER	8,294,304,316.26	0.00	248,020,694.57	8,294,304,316.26	2,259,649,864.86	6,036,453,866.81	7,533,715,064.78	7,314,280,470.60	26
27	OGUN	7,219,164,169.20	0.00	194,528,375.26	7,219,164,169.20	3,076,250,580.13	3,948,395,163.80	5,374,528,066.04	5,217,985,522.57	27
28	ONDO	7,233,466,121.88	4,903,305,608.64	194,913,797.78	11,736,677,608.62	1,105,631,538.93	10,436,371,731.82	6,133,071,421.65	4,883,506,234.61	28
29	OSUN	7,086,622,500.95	0.00	190,062,283.50	7,086,622,500.95	1,899,035,769.71	4,986,624,467.74	6,962,793,740.98	6,750,285,193.65	29
30	OYO	8,715,399,261.27	0.00	234,846,038.42	8,715,399,261.27	2,640,739,274.14	5,839,754,918.71	8,770,400,820.11	8,514,950,063.54	30
31	PLATEAU	8,114,323,557.15	0.00	218,646,447.41	8,114,323,557.15	1,890,164,169.20	6,936,510,330.54	5,487,869,969.95	5,337,737,834.90	31
32	RIVERS	8,380,178,688.37	24,705,227,631.25	225,813,141.60	33,045,474,219.42	2,065,451,119.90	29,839,139,358.12	6,814,214,612.62	6,616,421,954.00	32
33	SOKOTO	8,593,779,688.19	0.00	230,760,630.79	8,593,779,688.19	1,661,469,880.85	6,771,529,268.46	6,863,073,769.68	6,663,760,970.60	33
34	TARABA	7,485,101,269.79	0.00	201,604,346.29	7,485,101,269.79	390,466,180.39	6,922,609,733.01	5,144,246,473.70	4,994,611,141.46	34
35	YOBE	7,716,178,539.09	0.00	207,020,078.60	7,716,178,539.09	914,216,721.77	6,594,040,838.72	5,172,180,544.25	5,021,543,246.80	35
36	ZAMFARA	7,732,611,746.35	0.00	208,363,789.57	7,732,611,746.35	696,941,521.52	6,537,308,435.20	4,673,419,004.47	4,637,350,004.34	36
37	FCI/ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	2,664,100,616.42	2,003,980,036.36	37
		294,661,590,530.52	157,253,624,893.88	7,938,963,220.89	491,815,224,424.59	70,213,312,020.28	323,781,609,183.88	227,171,742,183.06	220,516,845,305.91	

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GROSS STATUTORY AND ECOLOGICAL REVENUE ALLOCATION TO STATES AND LGCS

SN	2) STATE	3) GROSS STATUTORY = 28.72%	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 = 5.48	SN
1	ABIA	7,270,177,604.44	7,030,112,095.84	196,064,607.60	4,715,215,090.73	4,577,878,737.67	137,336,353.13	333,401,026.73	1
2	ADAMAWA	7,740,601,777.01	7,532,022,687.21	208,579,089.80	5,047,267,104.67	7,734,330,994.83	173,203,100.84	361,609,199.64	2
3	AKWA IBOM	7,212,534,690.99	7,602,017,182.10	210,677,388.80	7,607,869,988.07	7,091,077,501.18	220,732,320.84	441,248,725.72	3
4	ANAMBRA	7,726,100,670.67	7,572,912,323.44	208,198,341.43	5,079,708,387.67	5,605,562,124.14	174,106,263.72	382,354,025.15	4
5	BAUHA	9,294,757,981.79	9,044,300,411.92	250,457,569.87	6,708,152,329.96	6,090,439,155.30	197,713,174.66	448,170,724.53	5
6	BAYELSA	6,873,479,021.90	6,690,211,023.01	183,267,998.79	2,703,026,487.29	2,682,649,998.24	90,476,489.05	255,743,097.64	6
7	BENUE	8,714,436,439.02	8,478,616,290.23	234,820,148.50	7,306,500,320.74	7,171,417,794.89	215,142,525.85	449,942,677.43	7
8	BORNO	9,664,346,674.44	9,394,199,656.96	260,147,017.48	8,019,590,541.42	7,786,010,632.74	233,580,918.68	493,727,364.76	8
9	CROSS RIVER	7,813,806,541.32	7,603,513,640.51	210,293,000.81	5,169,677,695.65	5,019,396,831.02	150,281,074.63	391,138,179.44	9
10	DELTA	7,689,825,302.96	7,677,225,219.94	117,600,083.01	6,024,694,809.61	6,431,935,663.02	162,949,076.59	405,546,159.00	10
11	EBONYI	6,951,616,014.87	6,764,493,577.34	187,122,437.53	3,824,476,307.81	3,713,925,541.56	110,550,766.25	296,715,203.77	11
12	EDO	7,265,703,669.31	7,090,875,929.72	195,784,059.59	5,068,704,113.26	4,827,071,954.63	147,632,158.64	343,416,218.23	12
13	ENUGU	6,947,695,144.40	6,760,676,413.04	187,018,731.44	4,024,734,679.19	3,907,509,091.45	117,225,587.74	304,444,016.19	13
14	ENUGU	7,214,541,330.60	7,603,960,657.81	210,671,472.99	5,149,878,735.57	4,098,862,207.49	1,050,916,528.08	300,000,965.50	14
15	OGUN	7,319,176,195.16	7,121,952,884.51	197,223,310.65	3,528,700,506.38	3,425,822,821.73	102,877,684.65	102,777,684.65	15
16	IMO	8,079,065,268.82	7,861,265,307.98	217,800,000.84	6,901,963,086.54	6,700,664,452.95	201,298,633.59	414,720,524.43	16
17	JIGAWA	8,698,805,692.04	8,465,449,153.69	234,156,438.11	7,297,193,078.16	7,039,063,588.03	258,114,490.13	445,355,945.16	17
18	KADUNA	10,181,117,660.20	9,906,776,464.11	274,341,002.09	11,544,641,963.96	7,917,126,139.67	3,627,515,824.29	511,825,245.27	18
19	KANO	12,325,376,760.79	11,093,595,320.02	332,120,930.69	12,982,698,657.84	12,604,746,541.60	378,142,996.24	710,263,206.83	19
20	KATSINA	8,591,616,209.40	9,294,431,640.77	267,264,266.13	9,884,004,335.74	9,560,206,062.66	323,798,272.08	545,270,511.82	20
21	KEBBI	8,206,007,779.80	7,983,965,407.51	221,044,371.29	6,267,924,476.00	6,069,237,365.34	198,687,110.66	402,781,491.04	21
22	KOCHI	8,588,216,466.18	8,350,789,405.71	237,427,060.47	6,447,351,884.65	6,205,564,917.13	241,786,967.51	419,200,057.08	22
23	KWARA	6,916,918,742.77	6,730,534,704.79	186,384,037.98	4,562,176,771.59	4,429,267,936.50	132,908,835.09	319,262,973.07	23
24	LAGOS	10,409,580,257.59	10,139,062,585.00	280,497,671.61	7,771,650,739.92	7,645,291,989.51	126,358,750.42	509,369,431.03	24
25	NAISARAWA	7,169,942,680.27	6,956,313,331.69	213,629,348.57	7,633,715,064.78	7,314,296,470.66	319,419,594.12	607,449,578.69	25
26	NIGER	7,219,164,149.20	7,024,635,773.03	194,529,375.20	6,374,625,068.04	5,217,985,522.57	116,639,545.47	381,007,940.50	26
27	OGUN	7,219,164,149.20	7,024,635,773.03	194,529,375.20	6,374,625,068.04	5,217,985,522.57	116,639,545.47	381,007,940.50	27
28	OHIO	7,219,164,149.20	7,024,635,773.03	194,529,375.20	6,374,625,068.04	5,217,985,522.57	116,639,545.47	381,007,940.50	28
29	OSUN	7,096,602,520.95	6,885,680,297.45	190,922,223.50	6,952,793,749.66	6,790,265,103.85	202,528,645.81	360,470,639.31	29
30	OYO	8,114,523,957.15	7,896,674,409.74	218,849,547.41	5,487,869,869.65	5,397,737,864.90	255,449,744.67	460,294,630.68	30
31	PLATEAU	8,114,523,957.15	7,896,674,409.74	218,849,547.41	5,487,869,869.65	5,397,737,864.90	255,449,744.67	460,294,630.68	31
32	RIVERS	8,380,176,908.37	8,154,385,446.77	225,813,461.60	6,814,914,612.62	6,616,427,244.00	198,487,368.62	424,305,950.22	32
33	SOHOTO	8,563,779,698.10	8,333,019,167.31	230,760,530.79	6,803,673,799.68	6,693,760,970.56	199,912,829.12	430,673,359.00	33
34	TARABA	7,483,101,245.70	7,283,406,913.40	200,694,345.29	5,144,346,475.70	4,994,511,141.46	149,835,334.24	361,509,679.54	34
35	YOBE	7,716,178,539.09	7,508,267,560.49	207,920,978.60	5,172,169,544.25	5,021,543,246.45	150,646,297.80	358,507,270.00	35
36	ZAMFARA	7,732,611,746.30	7,524,247,956.72	208,363,789.57	4,873,419,004.47	4,557,300,064.34	136,119,000.13	344,482,788.70	36
37	FCT ABUJA	0.00	0.00	0.00	2,064,105,616.42	2,003,986,035.36	60,119,581.06	60,119,581.06	37
		294,661,599,530.57	286,721,616,309.69	7,939,983,220.88	227,171,742,153.06	220,555,086,468.99	6,616,652,684.07	14,666,635,004.95	

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

BALANCE AS AT 30TH APRIL, 2026		=N=
		806,617,001,774.05
GRAND TOTAL		
		806,617,001,774.05


OKOROAFOR, CHINYERE NNNENWA
 BANKING SERVICES DEPARTMENT


YAHAYA, HALIDU SAYUTI
 BANKING SERVICES DEPARTMENT


ANGYU, DANIELLA
 BANKING SERVICES DEPARTMENT

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TOTAL VALUE ADDED TAX (VAT)

<i>DESCRIPTION</i>	<i>Apr 2026</i>	<i>Mar 2026</i>	<i>INCREASE/DECREASE</i>
VAT FOR DISTRIBUTION	806,617,001,774.05	664,424,897,289.93	142,192,104,484.12
VAT DEDUCTIONS AT SOURCE	-59,528,334,730.92	-149,034,557,420.00	89,506,222,689.08
	<u>747,088,667,043.13</u>	<u>515,390,339,869.93</u>	<u>231,698,327,173.20</u>

Distribution of Value Added Tax (VAT)

		<i>Apr 2026</i>	<i>Mar 2026</i>	<i>INCREASE/DECREASE</i>
Federal Government	10.00%	74,708,866,704.31	51,539,033,986.99	23,169,832,717.32
State Governments	55.00%	410,898,786,873.72	283,464,686,928.46	127,434,079,945.2
Local Governments	35.00%	261,481,033,465.10	180,386,618,954.48	81,094,414,510.62
	<u>100.00%</u>	<u>747,088,667,043.13</u>	<u>515,390,339,869.93</u>	<u>231,698,327,173.2</u>
NRS-VAT Cost of Collection	0.00%	32,264,680,070.96	26,576,995,891.60	5,687,684,179.36
	<u>0.00%</u>	<u>32,264,680,070.96</u>	<u>26,576,995,891.60</u>	<u>5,687,684,179.36</u>
NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0.00%	23,230,569,651.09	19,135,437,041.95	4,095,132,609.14
VAT REFUND.	0.00%	0.00	100,000,000,000.00	-100,000,000,000.
LESS 0.5% TO RMAFC FROM VAT	0.00%	4,033,085,008.87	3,322,124,486.45	710,960,522.42
	<u>0.00%</u>	<u>27,263,654,659.86</u>	<u>122,457,561,528.40</u>	<u>-95,193,906,868.44</u>
		<u>806,617,001,774.05</u>	<u>664,424,897,289.93</u>	<u>142,192,104,484.13</u>

Distribution of FGN Value Added Tax (VAT)

<i>DESCRIPTION</i>	<i>Apr 2026</i>	<i>Mar 2026</i>	<i>INCREASE/DECI</i>
Federal Government	74,708,866,704.31	51,539,033,986.99	23,169,832,717

NON IMPORT VAT COLLECTION FOR THE MONTH

SN	STATE	COLLECTIONS INDICES FOR DERIVATION		COLLECTIONS	
		Apr 2026		Mar 2026	
1	ABIA	1,972,175,496.47	0.3100	1,761,648,908.39	1
2	ADAMAWA	4,339,387,677.43	0.6822	1,978,896,888.59	2
3	AKWA IBOM	12,749,448,593.27	2.0044	21,816,303,527.39	3
4	ANAMBRA	3,528,314,290.40	0.5547	4,673,858,662.51	4
5	BAUCHI	3,214,542,488.66	0.5054	1,978,753,858.63	5
6	BAYELSA	17,610,994,832.71	2.7687	10,925,443,914.39	6
7	BENUE	6,821,002,591.57	1.0723	1,293,499,654.21	7
8	BORNO	5,763,182,824.59	0.9080	2,475,465,306.54	8
9	CROSS RIVER	1,198,020,300.79	0.1883	735,230,564.72	9
10	DELTA	26,703,548,069.18	4.1981	17,048,995,368.66	10
11	EBONYI	1,235,364,815.75	0.1942	4,456,259,037.17	11
12	EDO	5,953,504,215.75	0.9360	1,198,190,288.88	12
13	EKITI	4,914,371,845.20	0.7726	2,952,592,435.61	13
14	ENUGU	1,278,539,173.43	0.2010	897,040,351.27	14
15	GOMBE	5,702,467,430.02	0.8965	2,686,783,502.41	15
16	IMO	2,237,063,574.23	0.3517	965,160,248.14	16
17	JIGAWA	1,439,388,492.24	0.2263	5,099,902,094.05	17
18	KADUNA	2,047,589,581.79	0.3219	2,525,911,126.18	18
19	KANO	12,894,641,700.62	2.0272	10,132,608,948.28	19
20	KATSINA	4,739,679,433.07	0.7451	1,411,617,010.96	20
21	KEBBI	1,446,118,871.55	0.2273	1,233,824,248.02	21
22	KOGI	2,438,147,105.60	0.3833	3,318,030,680.84	22
23	KWARA	4,639,014,004.92	0.7293	3,688,985,142.84	23
24	LAGOS	306,096,494,965.05	48.1219	225,724,163,665.55	24
25	NASSARAWA	1,342,780,793.89	0.2111	1,891,937,269.13	25
26	NIGER	2,122,193,527.25	0.3336	1,777,413,834.66	26
27	OGUN	9,314,511,300.65	1.4644	5,049,180,217.84	27
28	ONDO	5,488,609,480.60	0.8629	2,604,729,428.53	28
29	OSUN	4,387,466,330.86	0.6898	1,744,286,374.64	29
30	OYO	50,071,711,949.15	7.8719	37,622,737,518.15	30
31	PLATEAU	4,331,509,372.79	0.6810	3,758,631,384.81	31
32	RIVERS	75,319,089,340.59	11.8410	92,624,504,152.28	32
33	SOKOTO	4,902,386,749.42	0.7707	3,852,301,021.89	33
34	TARABA	2,909,420,678.74	0.4574	2,501,957,374.70	34
35	YOBE	5,346,051,275.95	0.8405	1,605,328,180.59	35
36	ZAMFARA	5,848,971,810.08	0.9195	18,002,810.40	36
37	FCT-ABUJA	23,737,281,524.86	3.7318	26,733,954,381.19	37
		636,084,985,908.92	100.00	512,794,110,283.06	
Grand Total		636,084,985,908.92	100.00	512,794,110,283.06	

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	829,856,478,216.42	84,100,590,474.98	84,100,590,474.98
02 February	1,083,180,583,544.06	829,856,478,216.42	253,304,105,327.64	337,404,696,802.62
03 March	668,450,319,610.87	829,856,478,216.42	-161,406,158,605.55	175,998,537,197.07
04 April	664,424,897,289.93	829,856,478,216.42	-165,431,580,926.49	10,566,956,270.58
05 May	806,617,001,774.05	829,856,478,216.42	-23,239,476,442.37	-12,672,520,171.79
	<u>4,136,609,870,910.31</u>	<u>4,149,282,391,082.10</u>	<u>-12,672,520,171.79</u>	

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

S/NO	STATES	ACTUAL COLLECTION -N=	% INDICES FOR DERIVATION
1	ABIA	1,972,175,456.47	0.31
2	ADAMAWA	4,339,387,677.43	0.68
3	AKWA IBOM	12,749,448,593.27	2.00
4	ANAMBRA	3,528,314,290.40	0.55
5	BAUCHI	3,214,542,488.65	0.51
6	BAYELSA	17,610,994,832.71	2.77
7	BENUE	6,821,002,591.57	1.07
8	BORNO	9,763,182,824.59	0.91
9	CROSS RIVER	1,198,020,300.79	0.19
10	DELTA	26,703,548,069.18	4.20
11	EBONYI	1,235,364,815.75	0.19
12	EDO	5,953,504,215.75	0.94
13	EKITI	4,914,373,845.30	0.77
14	ENUGU	1,278,539,173.43	0.20
15	GOMBE	5,702,467,430.02	0.90
16	IMO	1,237,063,574.23	0.35
17	JIGAWA	1,439,388,492.24	0.23
18	KADUNA	2,047,589,581.79	0.32
19	KANO	12,894,841,700.62	2.09
20	KATSINA	4,738,679,433.07	0.75
21	KEBBI	1,446,118,871.55	0.23
22	KOGI	2,438,147,105.60	0.38
23	KWARA	4,639,014,004.92	0.73
24	LAGOS	306,096,494,965.05	48.12
25	ONDO	5,488,609,480.60	0.86
26	NASARAWA	1,342,780,793.89	0.21
27	NIGER	2,122,193,527.25	0.33
28	OGUN	9,314,511,300.65	1.46
29	OSUN	4,387,465,330.85	0.69
30	OYO	50,071,711,949.15	7.87
31	PLATEAU	4,331,509,372.79	0.69
32	RIVERS	75,119,089,340.59	11.84
33	SOKOTO	4,902,386,749.42	0.77
34	TARABA	2,909,420,678.74	0.46
35	YOBE	5,346,051,275.95	0.84
36	ZAMFARA	5,848,971,810.08	0.92
37	FCT	23,737,281,524.66	3.73
		636,084,985,908.92	100.00

Research & Statistics Dept:

Revenue Accounting & Refunds Dept:

Prepared by:	<i>Yahaya Abasi G.</i>	Checked by:	<i>Yahaya Abasi G.</i>	Approved By: Executive Chairman NRS
Signature:	<i>[Signature]</i>	Signature:	<i>[Signature]</i>	Signature:
Date:	13/5/2026	Date:	13/5/26	Date:
Checked by:	<i>Halima Shariq</i>	Counter reviewed by:	<i>Yahaya Abasi G.</i>	
Signature:	<i>[Signature]</i>	Signature:	<i>[Signature]</i>	
Date:	13/5/26	Date:	14/05/2026	

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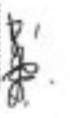
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TABLE 5
CENTRAL BANK OF NIGERIA, ABUJA
VAT POOL ACCOUNT COLLECTIONS
JANUARY - DECEMBER 2026

MONTHS	NCS VAT N	NRS VAT. N	MONETISED VAT	TOTAL N
JANUARY	169,687,098,238.23	913,473,485,305.83	0.00	1,083,160,583,544.06
FEBRUARY	156,226,378,020.89	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	188,962,957,758.79	664,424,897,289.93
APRIL	170,532,015,966.13	513,726,912,566.24	122,358,073,343.68	806,617,001,774.05
MAY				
JUNE				
JULY				
AUGUST				
SEPTEMBER				
OCTOBER				
NOVEMBER				
DECEMBER				
TOTAL	648,078,279,130.93	2,140,033,102,873.00	434,541,420,214.98	3,222,652,802,218.91

Prepared by: 
OKOROAFOR, CHINYERE NNENNA
MANAGER

Checked by: 
YAHAYA, HALIDU SAYUTI
SENIOR MANAGER

Authorised by: 
ANGYU, DANIELLA
PRINCIPAL MANAGER

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DISTRIBUTION OF VAT TO STATE GOVERNMENTS

SNO	STATES	EQUALITY 50%	POPULATION 20%	CONSUMPTION 30%	GROSS Apr 2026	GROSS Mar 2026			
1	ABIA	5,552,686,038.83	2833999	1,663,866,867.67	0.31005	362,196,324.79	7,568,749,231.29	5,270,591,146.94	1
2	ADAMAWA	5,552,686,038.83	3168101	1,860,021,223.48	0.68220	840,948,498.30	8,253,555,760.62	5,441,938,577.29	2
3	AKWA IB	5,552,686,038.83	3920208	2,301,590,157.79	2.00436	2,470,770,174.43	10,325,046,371.05	9,036,305,405.71	3
4	ANAMBR	5,552,686,038.83	4182032	2,455,309,435.30	0.55469	683,767,117.53	8,691,762,591.67	6,299,627,085.70	4
5	BAUCHI	5,552,686,038.83	4646465	2,727,982,319.43	0.50536	622,959,938.02	8,903,628,296.28	6,040,690,858.58	5
6	BAYELSA	5,552,686,038.83	1703358	1,000,057,141.86	2.78665	3,412,910,013.83	9,965,653,194.52	6,332,333,461.67	6
7	BENUE	5,552,686,038.83	4219244	2,477,156,942.62	1.07234	1,321,871,266.80	9,351,714,248.26	5,754,015,813.13	7
8	BORNO	5,552,686,038.83	4151193	2,437,203,574.88	0.90804	1,116,871,849.68	9,106,761,463.40	5,922,465,106.17	8
9	CROSS RI	5,552,686,038.83	2888966	1,696,138,498.72	0.18834	232,169,478.23	7,480,994,015.78	5,122,637,740.47	9
10	DELTA	5,552,686,038.83	4086391	2,406,203,035.24	4.19811	5,174,994,795.91	13,133,883,869.96	8,317,885,811.23	10
11	EBONYI	5,552,686,038.83	2173501	1,276,082,419.49	0.19421	239,406,631.51	7,068,175,089.83	5,449,933,914.32	11
12	EDO	5,552,686,038.83	3218332	1,889,512,305.39	0.93596	1,153,755,046.11	8,595,953,390.34	5,332,814,667.63	12
13	EKITI	5,552,686,038.83	2384212	1,399,792,784.79	0.7726	952,377,139.48	7,904,855,953.10	5,265,916,246.14	13
14	ENUGU	5,552,686,038.83	3257298	1,912,389,602.23	0.20100	247,773,574.95	7,712,849,216.01	5,298,655,600.22	14
15	GOMBE	5,552,686,038.83	2353879	1,381,984,001.62	0.89649	1,106,105,553.68	8,039,775,694.13	5,229,550,064.13	15
16	IMO	5,552,686,038.83	3934899	2,310,215,378.95	0.35169	433,530,118.35	8,296,431,636.13	5,684,398,377.48	16
17	JIGAWA	5,552,686,038.83	4348649	2,553,131,807.82	0.22629	278,945,252.42	8,384,763,099.07	6,437,664,409.79	17
18	KADUNA	5,552,686,038.83	6086562	3,561,734,324.00	0.32191	396,811,142.94	9,511,231,506.77	6,706,605,237.03	18
19	KANO	5,552,686,038.83	9383682	5,509,245,972.41	2.02719	2,488,907,767.72	13,560,839,778.96	9,311,585,026.54	19
20	KATSINA	5,552,686,038.83	5792578	3,400,875,798.68	0.74513	918,522,749.74	9,872,084,587.26	6,410,845,179.00	20
21	KEBBI	5,552,686,038.83	3238628	1,901,428,273.58	0.22735	280,249,961.41	7,734,363,873.83	5,346,944,448.44	21
22	KOGI	5,552,686,038.83	3278487	1,924,829,858.93	0.38331	472,498,955.96	7,950,014,853.73	5,708,723,549.17	22
23	KWARA	5,552,686,038.83	2371089	1,392,088,150.84	0.72931	889,014,365.66	7,843,788,555.54	5,402,721,218.85	23
24	LAGOS	5,552,686,038.83	9013534	5,291,928,678.60	48.1219	9,319,748,889.36	70,164,363,596.80	44,914,372,802.08	24
25	NASSARA	5,552,686,038.83	1863275	1,093,946,882.78	0.21110	260,223,233.35	6,906,856,154.96	4,899,029,013.85	25
26	NIGER	5,552,686,038.83	3950249	2,319,227,505.07	0.33363	411,268,960.63	8,283,182,504.53	5,725,315,910.15	26
27	OGUN	5,552,686,038.83	3728098	2,188,800,610.60	1.46435	1,805,098,984.69	9,646,585,634.12	6,177,910,262.01	27
28	ONDO	5,552,686,038.83	3441024	2,020,256,825.94	0.86287	1,063,661,106.96	8,636,803,971.73	5,656,264,691.74	28
29	OSUN	5,552,686,038.83	3423635	2,009,988,873.25	0.68976	850,265,866.19	8,412,940,778.28	5,506,489,289.82	29
30	OYO	5,552,686,038.83	5591589	3,282,873,308.96	7.87186	9,703,611,223.79	18,539,170,571.59	12,334,524,313.97	30
31	PLATEAU	5,552,686,038.83	3178712	1,886,251,039.14	0.68096	839,421,727.96	8,268,358,806.92	5,741,379,256.47	31
32	RIVERS	5,552,686,038.83	5185400	3,044,396,012.71	11.8410	4,596,408,475.77	23,193,490,527.31	21,291,246,032.49	32
33	SOKOTO	5,552,686,038.83	3696999	2,170,542,101.78	0.77071	950,054,496.51	8,673,282,637.12	5,971,807,817.40	33
34	TARABA	5,552,686,038.83	2300736	1,350,783,257.74	0.45739	563,829,077.42	7,467,298,373.99	5,177,375,051.17	34
35	YOBE	5,552,686,038.83	2321591	1,363,027,419.98	0.84046	1,036,034,142.73	7,951,747,601.54	5,037,129,027.40	35
36	ZAMFARA	5,552,686,038.83	3259846	1,913,885,556.46	0.91963	1,133,497,264.11	8,600,068,859.40	5,153,912,082.19	36
37	FCT-ABUJ	5,552,686,038.83	1277520	825,006,426.01	3.73178	4,600,149,315.02	10,977,841,779.87	8,833,182,434.28	37
Grand Total		205,449,383,436.86	139845861	82,179,753,374.74	100.00	123,269,630,062.12	410,898,766,873.72	283,464,686,928.46	

CC

DISTRIBUTION OF VAT TO LOCAL GOVERNMENTS

SNO	STATES	EQUALITY 50% POPULATION 20% CONSUMPTION 30%			GROSS	DEDUCTION	NET VAT	PMGROSS		
					Apr 2026		Apr 2026	Mar 2026		
1	ABIA	2,871,561,737.02	1,058,824,370.34	0.310046066	243,215,843.05	4,173,601,950.40	0.00	4,173,601,950.40	2,897,345,536.59	1
2	ADAMAWA	3,547,223,322.20	1,183,649,869.49	0.682202500	535,149,044.37	5,266,022,236.07	0.00	5,266,022,236.07	3,472,500,104.91	2
3	AKWA IBO	5,236,377,285.15	1,464,648,282.23	2.004362448	1,572,308,292.82	8,273,333,860.20	0.00	8,273,333,860.20	6,925,112,686.41	3
4	ANAMBRA	3,547,223,322.20	1,562,469,640.65	0.554682277	435,124,529.34	5,544,817,492.19	0.00	5,544,817,492.19	4,018,238,246.62	4
5	BAUCHI	3,378,307,925.91	1,735,988,748.73	0.505363879	396,429,051.47	5,510,725,726.10	0.00	5,510,725,726.10	3,736,995,460.30	5
6	BAYELSA	1,351,323,170.36	636,399,999.37	2.768654382	2,171,851,826.98	4,159,574,996.71	0.00	4,159,574,996.71	2,524,240,324.35	6
7	BENUE	3,885,054,114.79	1,576,372,599.85	1.072341382	841,190,806.15	6,302,617,520.78	0.00	6,302,617,520.78	3,904,152,356.76	7
8	BORNO	4,560,715,699.97	1,550,947,729.47	0.908039751	710,736,631.62	6,822,400,061.06	0.00	6,822,400,061.06	4,477,462,655.24	8
9	CROSS RIV	3,040,477,133.32	1,079,360,862.82	0.188342804	147,744,213.42	4,267,582,209.55	0.00	4,267,582,209.55	2,919,722,192.45	9
10	DELTA	4,222,884,907.38	1,531,220,113.33	4.198110106	3,293,178,506.49	9,047,283,527.20	0.00	9,047,283,527.20	5,768,763,639.15	10
11	EBONYI	2,195,900,151.84	812,052,448.77	0.194213799	152,349,674.60	3,160,302,275.20	0.00	3,160,302,275.20	2,545,357,457.74	11
12	EDO	3,040,477,133.32	1,202,416,921.61	0.935960500	734,207,756.62	4,977,101,811.54	0.00	4,977,101,811.54	3,053,471,146.10	12
13	EKITI	2,702,646,340.72	890,777,226.68	0.772596737	606,058,179.67	4,199,481,747.08	0.00	4,199,481,747.08	2,790,569,048.84	13
14	ENUGU	2,871,561,737.02	1,216,975,201.42	0.201001313	157,674,093.15	4,246,211,031.59	0.00	4,246,211,031.59	2,915,204,734.13	14
15	GOMBE	1,858,069,359.25	879,444,364.67	0.898494581	703,248,988.70	3,440,762,712.62	0.00	3,440,762,712.62	2,172,055,542.21	15
16	IMO	4,560,715,699.97	1,470,137,059.33	0.361692661	275,882,802.59	6,306,735,561.89	0.00	6,306,735,561.89	4,262,329,283.07	16
17	JIGAWA	4,560,715,699.97	1,624,720,241.34	0.226268707	177,510,615.18	6,362,946,556.49	0.00	6,362,946,556.49	4,805,316,758.18	17
18	KADUNA	3,885,054,114.79	2,266,558,206.18	0.321905033	252,516,181.87	6,404,128,502.84	0.00	6,404,128,502.84	4,510,345,626.52	18
19	KANO	7,432,277,436.99	3,505,883,800.62	2.027188503	1,590,214,034.00	12,528,375,271.62	0.00	12,528,375,271.62	8,615,165,333.91	19
20	KATSINA	5,743,123,474.04	2,164,193,690.07	0.745133046	584,514,477.11	8,491,831,641.22	0.00	8,491,831,641.22	5,603,951,740.25	20
21	KEBBI	3,547,223,322.20	1,209,999,810.46	0.227346802	178,340,629.99	4,935,563,762.65	0.00	4,935,563,762.65	3,412,049,295.64	21
22	KOGI	3,547,223,322.20	1,224,891,728.41	0.383306244	300,681,153.79	5,072,796,204.41	0.00	5,072,796,204.41	3,642,272,359.74	22
23	KWARA	2,702,646,340.72	885,874,277.81	0.729307264	572,100,051.00	4,160,620,669.53	0.00	4,160,620,669.53	2,864,899,486.01	23
24	LAGOS	3,378,307,925.91	3,367,590,977.29	48.121949297	748,931,098.69	14,494,830,001.88	0.00	14,494,830,001.88	14,479,060.70	24
25	NASSARAW	2,195,900,151.84	696,147,379.95	0.211100847	165,596,603.04	3,057,644,134.83	0.00	3,057,644,134.83	2,194,781,611.99	25
26	NIGER	4,222,884,907.38	1,475,872,048.68	0.333633646	261,716,611.31	5,960,473,567.37	0.00	5,960,473,567.37	4,118,946,429.36	26
27	OGUN	3,378,307,925.91	1,392,873,115.83	1.464350127	1,148,699,353.89	5,919,880,395.63	0.00	5,919,880,395.63	3,824,316,898.84	27
28	ONDO	3,040,477,133.32	1,285,617,980.14	0.882873610	676,875,249.88	5,002,970,363.34	0.00	5,002,970,363.34	3,259,302,979.62	28
29	OSUN	5,067,461,888.86	1,279,083,828.43	0.689761027	541,078,278.49	6,887,623,995.78	0.00	6,887,623,995.78	4,562,337,243.46	29
30	OYO	5,574,208,077.74	2,089,101,196.61	7.871858802	6,175,025,324.23	13,838,334,598.59	0.00	13,838,334,598.59	9,257,036,911.62	30
31	PLATEAU	2,871,561,737.02	1,187,614,297.63	0.680963939	534,177,463.24	4,593,353,497.89	0.00	4,593,353,497.89	3,196,937,969.29	31
32	RIVERS	3,885,054,114.79	1,937,342,917.18	11.84104184	9,288,623,575.49	15,111,020,607.46	0.00	15,111,020,607.46	13,791,480,678.17	32
33	SOKOTO	3,885,054,114.79	1,381,254,064.77	0.77071254	604,580,134.14	5,870,888,313.70	0.00	5,870,888,313.70	4,042,747,268.57	33
34	TARABA	2,702,646,340.72	859,589,345.84	0.457394962	358,800,321.99	3,921,036,008.55	0.00	3,921,036,008.55	2,721,497,379.30	34
35	YOBE	2,871,561,737.02	867,381,085.44	0.840461793	659,294,454.46	4,398,237,276.92	0.00	4,398,237,276.92	2,748,778,733.25	35
36	ZAMFARA	2,364,815,548.13	1,217,927,172.29	0.919526783	721,316,440.80	4,304,059,161.22	0.00	4,304,059,161.22	2,473,508,751.82	36
37	FCT-ABUJA	1,013,492,377.77	525,004,089.28	3.731778308	2,927,367,745.92	4,465,864,212.98	0.00	4,465,864,212.98	3,882,632,023.33	37
Grand Total		138,740,314,732.45	52,396,286,693.02	0.3102492563818	78,444,310,039.53	261,481,033,465.38	0.00	261,481,033,465.38	182,386,618,954.48	

DISTRIBUTION OF NET VAT TO STATE GOVERNMENTS AND LGCS

<i>SNO</i>	<i>STATES</i>	<i>GROSS</i>	<i>DEDUCTION</i>	<i>STATE NET VAT</i>	<i>LGCS GROSS</i>	<i>LGCS NETVAT</i>	
1	ABIA	7,598,749,231.29	0.00	7,598,749,231.29	4,173,601,950.40	4,173,601,950.40	1
2	ADAMAWA	8,253,655,760.62	0.00	8,253,655,760.62	5,266,022,236.07	5,266,022,236.07	2
3	AKWA IBOM	10,325,046,371.05	0.00	10,325,046,371.05	8,273,333,860.20	8,273,333,860.20	3
4	ANAMBRA	8,691,762,591.67	0.00	8,691,762,591.67	5,544,817,492.19	5,544,817,492.19	4
5	BAUCHI	8,903,628,296.29	0.00	8,903,628,296.29	5,510,725,726.10	5,510,725,726.10	5
6	BAYELSA	9,965,653,194.52	0.00	9,965,653,194.52	4,159,574,996.71	4,159,574,996.71	6
7	BENUE	9,351,714,248.25	0.00	9,351,714,248.25	6,302,617,520.78	6,302,617,520.78	7
8	BORNO	9,106,761,463.40	0.00	9,106,761,463.40	6,822,400,061.06	6,822,400,061.06	8
9	CROSS RIVER	7,480,994,015.78	0.00	7,480,994,015.78	4,267,582,209.55	4,267,582,209.55	9
10	DELTA	13,133,883,869.98	0.00	13,133,883,869.98	9,047,283,527.20	9,047,283,527.20	10
11	EBONYI	7,068,175,089.83	0.00	7,068,175,089.83	3,160,302,275.20	3,160,302,275.20	11
12	EDO	8,595,953,390.34	0.00	8,595,953,390.34	4,977,101,811.54	4,977,101,811.54	12
13	EKITI	7,904,855,963.10	0.00	7,904,855,963.10	4,199,481,747.08	4,199,481,747.08	13
14	ENUGU	7,712,849,216.01	0.00	7,712,849,216.01	4,246,211,031.59	4,246,211,031.59	14
15	GOMBE	8,039,775,594.13	0.00	8,039,775,594.13	3,440,762,712.62	3,440,762,712.62	15
16	IMO	8,296,431,536.13	0.00	8,296,431,536.13	6,306,735,561.89	6,306,735,561.89	16
17	JIGAWA	8,384,763,099.07	0.00	8,384,763,099.07	6,362,946,556.49	6,362,946,556.49	17
18	KADUNA	9,511,231,506.77	0.00	9,511,231,506.77	6,404,128,502.84	6,404,128,502.84	18
19	KANO	13,560,839,778.96	0.00	13,560,839,778.96	12,528,375,271.62	12,528,375,271.62	19
20	KATSINA	9,872,084,587.26	0.00	9,872,084,587.26	8,491,831,641.22	8,491,831,641.22	20
21	KEBBI	7,734,363,873.83	0.00	7,734,363,873.83	4,935,563,762.65	4,935,563,762.65	21
22	KOGI	7,960,014,853.73	0.00	7,960,014,853.73	5,072,796,204.41	5,072,796,204.41	22
23	KWARA	7,843,788,555.54	0.00	7,843,788,555.54	4,160,620,669.53	4,160,620,669.53	23
24	LAGOS	70,164,363,586.80	9,886,025,186.97	60,278,338,399.83	44,494,830,001.88	44,494,830,001.88	24
25	NASSARAWA	6,906,855,154.96	0.00	6,906,855,154.96	3,057,644,134.83	3,057,644,134.83	25
26	NIGER	8,263,182,504.53	0.00	8,263,182,504.53	5,960,473,567.37	5,960,473,567.37	26
27	OGUN	9,546,585,634.12	0.00	9,546,585,634.12	5,919,880,395.63	5,919,880,395.63	27
28	ONDO	8,636,603,971.73	0.00	8,636,603,971.73	5,002,970,363.34	5,002,970,363.34	28
29	OSUN	8,412,940,778.28	0.00	8,412,940,778.28	6,887,623,995.78	6,887,623,995.78	29
30	OYO	18,539,170,571.59	0.00	18,539,170,571.59	13,838,334,598.59	13,838,334,598.59	30
31	PLATEAU	8,258,358,806.92	0.00	8,258,358,806.92	4,593,353,497.89	4,593,353,497.89	31
32	RIVERS	23,193,490,527.31	0.00	23,193,490,527.31	15,111,020,607.46	15,111,020,607.46	32
33	SOKOTO	8,673,282,637.12	0.00	8,673,282,637.12	5,870,888,313.70	5,870,888,313.70	33
34	TARABA	7,467,298,373.99	0.00	7,467,298,373.99	3,921,036,008.55	3,921,036,008.55	34
35	YOBE	7,951,747,601.54	0.00	7,951,747,601.54	4,398,237,276.92	4,398,237,276.92	35
36	ZAMFARA	8,600,068,859.40	0.00	8,600,068,859.40	4,304,068,161.22	4,304,068,161.22	36
37	FCT-ABUJA	10,977,841,779.87	0.00	10,977,841,779.87	4,465,864,212.96	4,465,864,212.96	37
Grand Total		410,898,766,873.72	9,886,025,186.97	401,012,741,686.75	261,481,033,465.10	261,481,033,465.10	

GROSS SUMMARY OF STATUTORY REVENUE ALLOCATION AND VAT

FEDERATION ACCOUNT, April 2026

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GRANDSUM

1	2	3	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS			10	11
			4	5	6	7	8	9		
SNO	STATES	NO OF LGGOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCS GROSS STATUTORY REVENUE	LGCS NET STATUTORY	NET VAT TO LGGOVT	TOTAL PAID (6+8+9)	SNO
1	PERAK	17	10,148,608,868.36	9,174,805,817.70	7,508,749,231.26	4,715,213,069.73	4,577,878,737.65	4,173,661,660.40	25,525,686,737.65	1
2	PERAKAWA	21	7,740,601,777.01	6,253,665,760.62	5,947,567,104.87	5,947,567,104.87	5,774,336,694.85	5,266,022,236.07	26,698,630,778.71	2
3	PERAKA BROM	31	42,796,392,610.82	41,497,037,775.64	10,326,069,371.02	7,921,808,888.01	7,691,077,591.16	8,273,333,890.20	67,698,456,568.07	3
4	PERAKAWA	21	9,379,310,617.06	8,333,426,868.42	8,051,702,591.67	5,979,706,387.87	5,605,542,124.14	5,444,817,462.19	28,075,558,896.43	4
5	PERAKA	20	9,294,757,961.79	4,220,154,797.77	9,903,628,398.24	6,789,152,302.96	6,690,439,166.39	5,510,729,738.16	28,274,977,975.46	5
6	PERAKAWA	8	41,782,068,920.61	40,432,488,877.87	9,968,653,194.52	2,703,026,467.29	2,682,549,969.24	4,139,574,966.73	67,240,268,037.35	6
7	PERAKA	23	8,714,439,439.80	7,564,423,175.96	9,351,714,248.26	7,300,560,522.74	7,171,417,764.89	6,302,617,500.76	30,780,174,739.88	7
8	PERAKA	27	9,654,346,874.44	8,471,088,595.82	5,106,751,463.40	6,015,580,941.42	7,786,010,622.74	6,822,400,601.66	32,188,861,733.01	8
9	PERAKA	18	7,813,866,941.32	3,424,062,024.76	7,489,964,015.76	5,163,877,895.65	5,019,395,821.02	4,287,592,208.62	20,102,034,061.11	9
10	PERAKA	25	55,033,044,162.71	52,802,452,526.80	13,133,863,898.98	3,624,416,307.81	3,624,781,578.48	3,140,392,275.20	81,415,366,777.09	10
11	PERAKA	13	6,661,818,014.87	5,893,166,836.80	7,098,178,080.83	5,098,704,113.26	4,821,071,954.68	4,977,101,811.54	26,618,390,740.52	11
12	PERAKA	18	10,630,008,212.09	7,024,253,563.87	8,996,503,390.34	4,024,734,879.19	3,907,500,591.46	4,189,481,747.06	23,028,628,726.04	12
13	PERAKA	18	6,947,086,144.48	4,316,861,424.47	7,904,665,963.10	5,149,076,736.51	4,999,862,287.46	4,260,211,031.56	20,085,023,979.53	13
14	PERAKA	17	7,814,654,121.84	6,726,893,464.45	7,712,648,216.07	5,149,076,736.51	3,425,822,821.73	3,440,762,712.62	19,461,503,432.22	14
15	PERAKA	11	7,319,176,195.16	4,554,842,303.74	8,026,775,594.13	6,801,983,088.54	6,700,654,482.89	6,308,735,561.86	30,773,338,102.26	15
16	PERAKA	27	11,701,290,024.12	8,469,216,591.22	8,296,431,539.18	7,251,183,076.10	7,038,983,569.03	6,302,546,569.48	29,919,136,411.89	16
17	PERAKA	27	8,689,805,592.04	6,131,443,187.31	8,364,785,099.07	7,251,183,076.10	7,917,128,139.87	6,404,126,602.84	27,800,776,216.90	17
18	PERAKA	23	16,181,117,968.20	3,870,891,071.26	8,511,231,505.77	8,154,441,083.60	12,004,746,241.62	12,626,376,271.62	48,503,786,039.54	18
19	PERAKA	44	12,825,378,780.70	10,628,825,047.36	13,560,836,987.26	12,882,868,337.94	9,560,206,092.96	8,491,031,641.22	34,603,317,526.80	19
20	PERAKA	34	6,051,816,300.90	6,675,180,216.42	6,677,064,987.26	8,884,064,336.74	6,560,237,355.34	4,930,593,762.66	26,101,466,523.07	20
21	PERAKA	21	8,205,061,719.80	7,438,307,531.16	7,734,363,873.83	6,447,301,864.05	6,559,954,917.18	5,077,780,264.41	26,028,100,313.29	21
22	PERAKA	21	6,588,281,257.02	6,662,371,770.62	7,845,785,555.64	4,982,176,775.68	4,429,267,036.60	4,160,820,869.53	22,038,073,832.17	22
23	PERAKA	16	6,916,916,742.77	5,662,371,770.62	7,045,014,853.73	6,447,301,864.05	6,559,954,917.18	5,077,780,264.41	114,108,899,449.19	23
24	PERAKA	20	10,450,980,257.58	1,790,439,069.97	8,027,328,339.83	7,771,650,729.82	7,545,391,980.01	44,494,830,001.88	20,254,406,208.37	24
25	PERAKA	13	7,165,942,688.27	6,744,340,560.76	6,266,655,154.96	4,670,247,691.38	3,661,687,078.01	5,065,473,567.37	24,532,836,745.92	25
26	PERAKA	25	9,204,334,316.26	6,660,463,869.87	8,263,182,634.53	7,553,715,684.78	5,217,660,522.37	5,978,689,395.68	29,599,452,301.48	26
27	PERAKA	20	7,219,164,148.20	3,940,393,103.85	9,546,585,634.12	5,374,525,088.04	5,374,525,088.04	6,087,823,995.78	27,047,674,425.64	27
28	PERAKA	18	11,786,817,028.82	10,430,371,731.82	8,658,605,871.73	5,133,011,421.65	4,983,006,254.07	5,002,070,863.34	46,525,218,174.42	28
29	PERAKA	30	7,066,822,820.86	4,066,824,467.34	6,412,440,718.28	6,682,783,740.68	6,514,026,085.54	6,087,823,995.78	27,047,674,425.64	29
30	PERAKA	33	8,715,599,281.27	5,693,754,918.71	18,508,170,571.59	8,770,409,828.11	5,337,737,634.96	4,610,421,954.96	15,111,020,007.46	30
31	PERAKA	17	6,114,323,357.15	5,693,610,320.64	8,263,182,634.53	6,814,712,812.62	6,663,760,670.68	5,870,863,313.76	27,879,461,201.45	31
32	PERAKA	23	33,086,404,219.82	29,093,139,930.15	23,193,460,527.37	6,814,712,812.62	6,663,760,670.68	5,870,863,313.76	23,305,196,297.01	32
33	PERAKA	23	6,563,779,698.16	6,771,529,280.46	6,873,282,837.12	6,873,282,837.12	4,994,511,141.46	3,621,030,068.56	23,965,398,984.03	33
34	PERAKA	16	7,465,101,268.70	6,922,895,230.07	7,467,298,373.98	5,144,346,413.76	5,021,543,248.65	4,308,237,279.82	23,878,734,460.17	34
35	PERAKA	17	7,716,178,038.06	6,584,046,839.72	7,951,747,601.54	5,172,189,544.26	4,537,300,004.34	4,304,058,161.22	17,447,692,028.21	35
36	PERAKA	14	7,782,811,748.30	6,337,206,433.25	8,600,048,669.40	4,673,419,004.47	2,003,096,035.36	4,465,064,212.88	1,256,772,549,641.14	36
37	PERAKA	6	0.00	0.00	10,877,841,779.83	2,004,100,016.42	2,003,096,035.36	4,465,064,212.88		37
SUB-TOTAL C/F			774	451,915,224,424.55	373,761,929,183.38	401,012,741,686.75	227,171,742,153.06	220,616,846,306.91	261,481,033,465.10	

			STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS				
1	2	3	4	5	6	7	8	9	10	11
SINO	STATES	NO OF LGGOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCS GROSS STATUTORY REVENUE	LGCS NET STATUTORY	NET VAT TO LGGOVT	TOTAL PAID (9+10+11)	SNO
SUB-TOTAL R/F			774	461,916,224,424.55	372,781,923,183.38	401,012,741,688.75	227,171,742,153.06	220,516,845,305.97	261,481,033,466.10	1,256,772,540,841.14
38	ECT-ABUJA	0	11,027,754,473.45	10,806,690,566.48	0.00	0.00	0.00	0.00	10,806,690,566.48	38
39	ederal Government	0	569,914,351,187.87	462,638,771,623.28	74,706,006,704.37	0.00	0.00	0.00	537,348,608,327.65	39
40	42% Cost of Collection - RESOURCES Tax Refund	0	31,244,480,081.83	31,244,480,081.83	0.00	0.00	0.00	0.00	31,244,480,081.83	40
41	RES-VAT (Cost of Collection RESOURCES Tax Refund)	0	0.00	0.00	32,264,080,070.94	0.00	0.00	0.00	32,264,080,070.94	41
42	DOWNSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MDGP GAS PLANNED PENALTY)	0	10,876,054,295.49	10,876,054,295.49	0.00	0.00	0.00	0.00	10,876,054,295.49	42
43	42% COST OF COLLECTION TO NUPRO, 12% Derivation Refund on BAILING and 12% Derivation on safety, Priority Project, Police Trust Fund.	0	68,409,536,951.62	68,409,536,951.62	0.00	0.00	0.00	0.00	68,409,536,951.62	43
44	44% NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0	0.00	0.00	23,230,569,051.06	0.00	0.00	0.00	23,230,569,051.06	44
45	45% FLOWDOWN TO NON OIL EXCESS REVENUE ACCOUNT (0.5% FROM NON OIL TO NUPRO)	0	1,007,536,650,064.11	1,007,536,650,064.11	0.00	0.00	0.00	0.00	1,007,536,650,064.11	45
46	46% TOTAL DEDUCTIONS	0	0.00	177,736,665,601.53	9,868,025,188.97	0.00	0.00	0.00	187,594,680,688.50	46
47	47% ECOLOGY	0	0.00	7,939,693,220.80	0.00	0.00	0.00	0.00	7,939,693,220.80	47
48	48% LGCS TOTAL DEDUCTIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	38,244,163.08	48
49	49% RES-VAT TO NUPRO FROM VAT	0	0.00	0.00	4,033,085,008.07	0.00	0.00	0.00	4,033,085,008.07	49
SUB-TOTAL C/F			0	1,699,008,427,054.37	1,777,161,722,295.20	144,123,226,622.20	0.00	6,654,896,847.15	0.00	1,927,939,845,764.55
SUB-TOTAL R/F			0	1,699,008,427,054.37	1,777,161,722,295.20	144,123,226,622.20	0.00	6,654,896,847.15	0.00	1,927,939,845,764.55
GRAND-TOTAL			2,150,923,651,478.91	2,150,923,651,478.58	545,135,960,308.98	227,171,742,153.06	227,171,742,153.06	261,481,033,466.10	3,184,712,395,406.09	

TOTAL FUNDS!!!: 3,184,712,395,406.02

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ACCT BALANCED!! 0.00

Total-Statutory-for FCN,States and Others 2,150,923,651,478.58

Total-Statutory-for LGCS 227,171,742,153.06

Total-Statutory-Shared 2,378,095,393,631.64

Total-VAT-Shared 806,617,001,774.06

TOTAL FUNDS SHARED!!!: 3,184,712,395,406.02

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

SN	DESCRIPTION	Apr 2025	Mar 2025	VARIANCE
MINERAL REVENUE				
1	Crude Oil Receipts Export	973,796,755.00	47,467,496,425.00	-46,493,699,670.00
2	(1) PETROLEUM PROFIT TAX (PPT)	401,437,408,462.28	196,428,193,275.00	205,009,215,187.28
3	(11) ROYALTY (CRUDE)	449,351,023,995.00	527,184,985,550.00	-77,833,962,555.00
4	(111) RENT	6,192,845,445.00	3,846,809,910.00	2,346,035,535.00
5	(IV) PENALTY FOR GAS FLARED	28,581,462,180.00	53,907,943,140.00	-25,326,480,960.00
6	(D) MISCELLANEOUS OIL REVENUE	9,493,174,181.41	2,144,585,395.49	7,348,588,785.92
7	GAS REVENUE TO THE FEDERATION ACCOUNT	44,777,844,535.95	825,330,285.10	43,952,514,250.85
8	GAS RECEIPTS (EXPORT)	2,781,198,090.00	9,544,164,660.00	-6,762,966,570.00
9	GAS SALES ROYALTY DPR	27,173,992,886.26	4,647,360,745.75	22,526,642,140.51
10	ROYALTIES (GAS)	20,790,325,140.00	12,251,310,030.00	8,539,015,110.00
11	TRANSFER TO MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MDGIF) GAS FLARED PENALTY	-29,188,561,704.12	-52,987,309,324.74	23,798,747,620.62
12	CRUDE OIL REVENUE TO THE FEDERATION ACCOUNT	0.00	22,787,018,380.00	-22,787,018,380.00
13	4% Cost of Collection - NUPRC	-26,151,658,347.14	-24,731,043,855.53	-1,420,614,491.61
14	13% REFUND ON SIGNATURE BONUS	0.00	-47,708,976,562.32	47,708,976,562.32
15	13% NLNG REFUND TO OIL PRODUCING STATES	-100,000,000,000.00	-100,000,000,000.00	0.00
16	13% REFUND ON SUBSIDY, PRIORITY PROJECTS AND POLICE TRUST FUND 1999 TO 2021	-18,163,078,852.38	-18,163,078,852.38	0.00
17	DPR ROYALTY	79,442,555,180.28	0.00	79,442,555,180.28
18	13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND 2024	-15,987,131,073.65	-9,958,067,240.69	-6,029,063,832.96
19	CIT UPSTREAM	109,188,368,055.00	201,570,418,055.00	-92,382,048,000.00
20	13% Derivation Refund on withdrawals from JVC/DECA	-100,000,000,000.00	-100,000,000,000.00	0.00
		<u>890,693,563,928.89</u>	<u>729,057,128,015.68</u>	<u>161,636,435,913.21</u>
NON MINERAL REVENUE				
21	(1) CUSTOMS & EXCISE DUTIES, ETC.	358,081,105,716.83	293,425,488,348.37	74,655,617,368.46
22	7% Cost Of Collection - NCS	-25,065,677,400.18	-19,839,784,184.39	-5,225,893,215.79
23	(B) COMPANIES INCOME TAX ETC.	546,302,639,372.60	352,941,359,399.99	193,361,179,972.61
24	4% Cost Of Collection - FIRS	-22,523,158,872.05	-14,259,799,815.27	-8,263,358,056.78
25	0.5% OF NON OIL FEDERATION REVENUE TO RMFC	-4,605,800,387.59	0.00	-4,605,800,387.59
26	DEDUCTION TO NON OIL EXCESS REVENUE ACCOUNT	-780,000,000,000.00	-400,000,000,000.00	-380,000,000,000.00
		<u>72,189,008,429.61</u>	<u>202,267,263,748.70</u>	<u>-130,078,255,319.09</u>
		<u>962,882,572,358.50</u>	<u>931,324,391,764.38</u>	<u>31,558,180,594.12</u>
ELECTRONIC MONEY TRANSFER LEVY				
27	ELECTRONIC MONEY TRANSFER LEVY	40,480,923,620.64	26,010,943,485.73	14,469,980,134.91
28	LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-1,819,236,944.83	-1,040,437,739.43	-578,799,205.40
		<u>38,661,686,675.81</u>	<u>24,970,505,746.30</u>	<u>13,691,180,929.51</u>
OTHER MINERAL REVENUE				

<i>SN</i>	<i>DESCRIPTION</i>	<i>Apr 2025</i>	<i>Mar 2025</i>	<i>VARIANCE</i>
29	EXCHANGE DIFFERENCE	64,831,264,147.22	25,157,481,821.95	39,473,782,325.27
		<u>64,631,264,147.22</u>	<u>25,157,481,821.95</u>	<u>39,473,782,325.27</u>
	<u>OTHER NON-MINERAL REVENUE</u>			
30	EXCHANGE DIFFERENCE NON MINERAL REVENUE	16,776,432,428.64	3,553,635,981.72	13,222,796,446.92
		<u>16,776,432,428.64</u>	<u>3,553,635,981.72</u>	<u>13,222,796,446.92</u>
	<u>VAT</u>			
31	VAT FOR DISTRIBUTION	642,264,589,877.19	637,617,636,174.63	4,646,953,702.56
32	Cost Of Collection - FIRS & NCS (VAT)	-25,690,583,595.09	-25,504,705,446.99	-185,878,148.10
33	3%VAT FOR NORTH EAST COMMISSION	-18,497,220,188.46	-18,363,387,921.83	-133,832,266.63
		<u>598,076,786,093.64</u>	<u>593,749,542,805.81</u>	<u>4,327,243,287.83</u>
		<u>718,346,169,345.31</u>	<u>647,431,166,355.78</u>	<u>70,915,002,989.53</u>
	<u>GRAND TOTAL</u>	<u>1,681,228,741,703.81</u>	<u>1,578,755,558,120.16</u>	<u>102,473,183,583.65</u>