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# The Reforms

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47<sup>th</sup> Edition

## Nigeria's Export Growth Gains Pace As Customs Data Signals Trade Rebound



Mr. Bashir Adewale Adeniyi, Comptroller - General Nigeria Customs Service (NCS)

*Nigeria's trade narrative is entering a more consequential phase, where early signals of diversification are beginning to translate into measurable export outcomes. The latest first-quarter data from the Bashir Adewale Adeniyi-led Nigeria Customs Service (NCS) offers a timely lens into this shift, capturing not just a rise in export values, but a broader adjustment in logistics efficiency, cargo movement, and revenue flows tied to non-oil activity. Enam Obiosio reports.*

**N**igeria's external trade recorded a notable expansion in the first quarter of 2026, with new data from the NCS indicating stronger export performance, increased cargo throughput, and rising revenue from export-linked activities. The figures provide an early indication that ongoing efforts to strengthen non-oil trade may be yielding measurable results.

According to the customs service, total exports for the period rose to \$925.84 million, representing a 38.68 percent increase compared to the first quarter of 2025. This growth was accompanied by a sharp increase in the volume of goods processed through Nigeria's ports, with export container traffic rising from 9,722 units in Q1 2025 to 19,014 units in Q1 2026. The near doubling of container throughput, a 95.58 percent increase, suggests a significant improvement in cargo handling and logistics efficiency within the system.

The agency directly linked the expansion to improvements in trade facilitation processes and port operations. Over the past few years, reforms aimed at simplifying export procedures, reducing bottlenecks, and enhancing coordination across regulatory agencies have been implemented, with the latest data indicating early outcomes in terms of higher export volumes and faster cargo movement.

A breakdown of monthly performance highlights a mixed but ultimately upward trajectory across the quarter. January recorded a slight contraction, with exports declining by 1.12 percent to \$267.66 million, compared to \$270.70 million in the same month of 2025. This dip was followed by a recovery in February, when export value increased by 12.43 percent to \$253.12 million.

The most significant shift occurred in March, which

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# BANK OF INDUSTRY

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# CBN Deputy Governor Credits Reforms For Economic Stability



Mrs. Emem Usoro, Deputy Governor, Corporate Services, CBN

By Musa Ibrahim

The Deputy Governor, Corporate Services, of the Central Bank of Nigeria (CBN), Mrs. Emem Usoro, has credited the apex bank's ongoing reform measures with helping Nigeria avert what she described as a

looming economic disaster, saying coordinated monetary and fiscal policy actions have restored stability to the country's macroeconomic environment.

Mrs. Usoro made the remarks recently while speaking at the combined 9th, 10th, 11th and 12th convocation ceremonies of Akwa Ibom State University held at Ikot Akpaden in Mkpato Enin Local Government Area, where she was conferred with an honorary doctorate degree in Business Administration (honoris causa).

Her comments come at a time when the apex bank has faced heightened public scrutiny over policy tightening, exchange rate reforms and broader efforts aimed at restoring investor confidence and addressing structural imbalances in the Nigerian economy.

Addressing graduands, academics and dignitaries at the ceremony, the CBN deputy governor said the reforms introduced by the apex bank, in close coordination with the Federal Government's fiscal interventions, had begun to produce measurable outcomes, particularly in exchange rate stability and macroeconomic recovery.

"At the Central Bank of Nigeria, we are working hard to build a resilient economy that would support your dreams and make you part of a global economy that is full of immense opportunities," she said.

According to her, the bank has developed and implemented strategic systems and policy frameworks that have not only prevented deeper economic shocks but are also laying the groundwork for broader and more inclusive growth.

"We have developed systems and implemented policies that brought the country back from economic di-

saster and are positioning the economy to better serve all segments of society," Mrs. Usoro stated.

She noted that policy alignment between the apex bank and the federal government has been central to recent gains.

"In great synergy with the federal government, we have aligned our monetary policies with its fiscal reforms, which have already achieved exchange rate and macroeconomic stability, boosted economic growth, and are fostering an

**... we are working hard to build a resilient economy that would support your dreams and make you part of a global economy that is full of immense opportunities ...**

inclusive economy for sustainable development," she said.

Usoro used the occasion to challenge the graduating students to see themselves as critical drivers of Nigeria's future economic transformation, stressing that no nation can achieve sustainable development without investing in its human capital.

## Nigeria's Export Growth Gains Pace As Customs Data Signals...

CONTINUES FROM COVER

accounted for the bulk of the quarter's gains. Export value surged to \$425.48 million, representing a 135.83 percent increase over the \$171.76 million recorded in March 2025. The scale of this increase not only offset the earlier fluctuations but also drove the overall quarterly growth. The customs service described March as the peak of the reporting period, underscoring its role in shaping the aggregate outcome.

Beyond export volumes, the data also shows a corresponding rise in revenue streams tied to export activity. Export surcharge collections increased from N163.66 million in Q1 2025 to N199.36 million in Q1 2026, reflecting a growth of 21.81 percent. Similarly, collections under the Nigerian Export Supervision Scheme rose from N5.01 billion to N6.03 billion, marking a 20.15 percent increase. These gains are directly linked to the expansion in export transactions, suggesting that higher trade activity is translating into improved non-oil revenue generation for the government.

The broader implication of these trends lies in Nigeria's ongoing effort to diversify its economy away from crude oil dependence. For decades, the country's external earnings have been heavily reliant on oil exports, leaving it vulnerable to global price volatility. In response, successive policy frameworks have emphasised the need to develop non-oil sectors, particularly agriculture, manufacturing, and solid minerals, as alternative sources of export revenue.

The Q1 2026 data suggests that this strategic shift may be gaining traction, at least in terms of export volumes and trade logistics. The sharp rise in container traffic, for instance, points to increased utilisation of port infrastruc-

ture and potentially improved turnaround times for cargo. This is significant in a context where port congestion and inefficiencies have historically constrained trade competitiveness.

At the same time, the concentration of growth in March introduces an element of caution. While the overall quarterly performance is positive, the uneven distribution across the three months suggests that export momentum is not yet fully stabilised. Analysts note that sustaining growth will depend on consistent monthly performance,

as well as the continued implementation of reforms aimed at reducing structural bottlenecks in the trade ecosystem.

Key challenges remain, including infrastructure limitations, regulatory overlaps, and external market conditions that can influence demand for Nigerian exports. Addressing these constraints will be critical to maintaining the current trajectory and ensuring that the gains recorded in the first quarter are not temporary.

The latest figures build on a strong performance by the NCS in the previous year. In 2025, the agency reported total revenue collections of N7.281trillion, exceeding its approved target of N6.5 trillion by more than N697 billion. This represented a positive variance of over 10 percent above expectations and a year-on-year increase of about 19 percent compared to the N6.1trillion collected in 2024.

For 2026, the Service has set an ambitious revenue target of approximately N9 trillion, with export growth expected to play a central role in achieving this objective. The alignment between rising export volumes and increased revenue collections in Q1 suggests that this target may be supported by continued improvements in trade activity.

Overall, the first-quarter data presents a cautiously optimistic outlook for Nigeria's trade sector. The combination of higher export values, increased cargo throughput, and stronger revenue performance indicates that reforms in trade facilitation and port operations are beginning to have tangible effects.

However, the sustainability of this progress will depend on whether the current momentum can be maintained across subsequent quarters. Ensuring consistency in export performance, deepening non-oil sector participation, and addressing persistent structural constraints will be essential to consolidating the gains recorded so far in 2026.

**... Nigerian Export Supervision Scheme rose from N5.01 billion to N6.03 billion, marking a 20.15 percent increase**



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## EDITORIAL

# Nigeria Introduces National Textbook Ranking System, But Standardisation Must Not Become Suppression

We are witnessing yet another attempt by government to impose order on Nigeria's deeply fragmented education system, this time through a National Textbook Ranking System. On the surface, the policy appears logical. Too many textbooks of uneven quality circulate across classrooms, often misaligned with curriculum standards, leaving students exposed to inconsistent learning materials. The decision to centralise evaluation and restrict usage to top-ranked books is, in principle, a corrective intervention.

But we must be precise about what is being introduced. This is not merely a quality assurance mechanism, it is a gatekeeping system. By declaring that any textbook not ranked will be barred from use, the state is effectively narrowing the intellectual pipeline through which knowledge reaches students. That is a powerful move, and it demands scrutiny.

The Federal Ministry of Education, working through the Nigerian Educational Research and Development Council, intends to rely on expert committees to evaluate and rank textbooks. We recognise the

necessity of technical oversight, but we also understand the risks embedded in centralised judgement. Who defines "quality"? Which pedagogical frameworks are privileged, and which are excluded? These are not neutral decisions.

We must also confront the structural reality of Nigeria's education market. Textbook production is not a purely academic exercise, it is an economic ecosystem involving publishers, authors, and distributors. A ranking system that limits approved materials to a select few effectively concentrates market power. It risks sidelining smaller publishers and independent authors who may lack the institutional access to compete within a centralised evaluation process, regardless of the merit of their work.

More critically, we should not confuse standardisation with improvement. A uniform set of textbooks does not automatically translate into better learning outcomes. The deeper constraints in Nigeria's education system, teacher quality, classroom infrastructure, and learning environments, remain largely unaddressed by this policy. We cannot regulate our way out of

systemic deficiencies.

That said, we acknowledge the intent. The proliferation of sub-standard materials has long undermined educational consistency. A structured evaluation framework could, if transparently implemented, raise baseline standards and reduce the noise that currently defines textbook selection in many schools.

However, execution will determine whether this reform advances or constrains education. We must insist on transparency in ranking criteria, diversity in evaluation panels, and periodic review mechanisms that allow new entrants into the system. Without these safeguards, the policy risks hardening into a closed system that stifles innovation rather than promoting excellence.

We should be clear in our position. Nigeria needs quality control in education, but not at the expense of intellectual plurality. If this reform is to succeed, it must balance discipline with openness. Anything less would replace one form of disorder with another, more controlled, but equally limiting.

## DID YOU KNOW?

That President Tinubu's reforms are part of the Renewed Hope Agenda, designed to reposition Nigeria across critical sectors including education, energy, infrastructure, and innovation.

Stay tuned for more updates on reform milestones, policy impact, and opportunities for Nigerian citizens.

Have feedback or questions? Send us an email at: [editor@thereforms.ng](mailto:editor@thereforms.ng)

## Time to Tell Nigeria's Story — The Position of The Reforms Newspaper

For far too long, the Federal Government of Nigeria (FGN) has been misunderstood, misrepresented, and misquoted — not for a lack of achievements, but for a tragic deficit in communication. Today, *The Reforms*, a National Newspaper, rises not as a mouthpiece, but as a credible national platform to correct the narrative and restore public confidence in Nigeria's reform-driven trajectory.

Let us be blunt: in the past, government's communication structures had been lethargic, inconsistent, and often reactive. Ministries, Departments, and Agencies (MDAs), despite overseeing groundbreaking reforms across agriculture, power, finance, education, digital innovation, energy, and infrastructure, had largely failed to communicate their successes with clarity and consistency. In their silence, distortions flourished. In their delays, misinformation had taken root.

This was not just a national communication failure — it was a vacuum of narrative power.

It is precisely in this void that *The Reforms* has emerged

as a strategic imperative. Our mandate is not to whitewash governments' actions or spread propaganda. We are not beholden to spin doctors or political handlers. We are beholden only to the truth — the verifiable, policy-driven, people-impacting truth of Nigeria's reform journey.

The FGN has rightly endorsed *The Reforms* as the non-partisan channel through which MDAs and private sector partners can boldly articulate the ongoing transformation of the Nigerian economy and society. From economic diversification and tax reforms to housing delivery, digital governance, energy transition, and ease of doing business, among others, — we are committed to amplifying facts, not fiction.

Nigeria is not standing still. The country is moving — and moving fast. But without strategic storytelling rooted in fact and transparency, that movement may be missed or, worse, maligned.

To the MDAs: You are implementing reforms.

But reforms do not speak for themselves. You must. And *The Reforms* is here to help you do just that — professionally, objectively, and impactfully.

To the private sector: You are stakeholders in the reform process. Let your voice be heard. Let your innovations and contributions to national development be documented in a newspaper founded on the principle of national interest above noise.

It is time we tell our own story — the Nigerian story — not through borrowed voices or external media filters, but through a deliberate, intelligent platform that understands the nation and its nuances.

This is not a plea. This is a national call to action.

Partner with *The Reforms*. Let the story of Nigeria's rebirth be told by those who live it, lead it, and believe in it.



Office of the Accountant General of the Federation  
Federation Account Department

**Table I**  
**Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of February, 2026 Shared in March, 2026**

S/N	Beneficiaries	Statutory	Value Added Tax (VAT)	Total
		₦	₦	₦
1	FGN (see Table II)	613,173,511,813.94	61,911,868,602.36	675,085,380,416.30
2	State (see Table III)	311,009,799,462.20	340,515,277,312.98	651,525,076,775.18
3	LGCs (see Table IV)	239,775,519,046.46	216,691,540,108.26	456,467,059,154.72
4	13% Derivation Fund	110,948,848,005.82	-	110,948,848,005.82
5	Cost of Collections - NRS	26,737,152,540.14	26,738,012,784.43	53,475,165,324.57
6	Cost of Collections - NUPRC	23,826,876,328.55	-	23,826,876,328.55
7	Refund of Shortfall Cost of Collection to NUPRC January, 2026	111,033,421.78	-	111,033,421.78
8	Transfer to MDGIF	13,670,728,221.00	-	13,670,728,221.00
9	13% Refunds on Subsidy, Priority Projects	18,163,078,852.38	-	18,163,078,852.38
10	North East Development Commission	-	19,251,369,204.79	19,251,369,204.79
11	13% Derivation in respect of NNPC Management Fee and Frontier Exploration Fund for September, 25	1,253,132,412.07	-	1,253,132,412.07
12	Transfer to Non-oil Excess Account	200,000,000,000.00	-	200,000,000,000.00
13	0.5% of Non-Oil Federation Revenue to RMAFC	3,286,988,878.24	3,342,251,598.05	6,629,240,476.29
	<b>TOTAL</b>	<b>1,561,956,668,982.58</b>	<b>668,450,319,610.87</b>	<b>2,230,406,988,593.45</b>

**Table II**  
**Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of February, 2026 Shared in March, 2026**

0	1	2	3	4=2-3	5	6=4+5
S/n	Beneficiaries	Gross Statutory Allocation	Deduction	Net Statutory Allocation	Value Added Tax (VAT)	Total
		₦	₦	₦	₦	₦
1	FGN (CRF Account)	564,520,032,706.46	(107,422,949,268.30)	457,097,083,438.16	61,911,868,602.36	519,008,952,040.52
2	Share of Derivation & Ecology	11,639,588,303.23	-	11,639,588,303.23	-	11,639,588,303.23
3	Stabilization	5,819,794,151.61	-	5,819,794,151.61	-	5,819,794,151.61
4	Development of Natural Resources	19,554,508,349.42	-	19,554,508,349.42	-	19,554,508,349.42
5	FCT-Abuja	11,639,588,303.23	(221,063,917.00)	11,418,524,386.23	-	11,418,524,386.23
	<b>Total</b>	<b>613,173,511,813.95</b>	<b>(107,644,013,185.30)</b>	<b>505,529,498,628.65</b>	<b>61,911,868,602.36</b>	<b>567,441,367,231.01</b>

Mr. Wale Edun  
Hon. Minister of Finance and Coordinating Minister of the Economy  
Abuja, Nigeria.

**Table III**  
**Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the month of February, 2026 Shared in March, 2026**

1	2	3	4	5	6=4+5	7	8	9	10=6-(7+8+9)	11	12	13	14	15	16	17=6+11+12+15	18=10+11+14+17
S/n	Beneficiaries	No. of LGCs	Statutory Allocation	13% Share of Derivation (Net)	Gross Total	Deductions			Net Statutory Allocation	TOTAL Share of Ecology	Transfer of 50% Share of Ecology to NDDC/HYPPADEC	Net Share of Ecology	Gross VAT Allocation	VAT Deduction	Net VAT Allocation	Total Gross Amount	Total Net Amount
						External Debt	Contractual Obligation (ISPO)	Other Deductions									
1	ABIA	17	7,472,926,661.72	1,920,913,264.98	9,393,839,926.70	606,031,676.25	-	378,859,289.30	8,408,948,961.15	206,942,584.48	103,471,292.24	103,471,292.24	6,366,192,153.71	-	6,366,192,153.71	15,966,974,664.89	14,878,612,407.10
2	ADAMAWA	21	7,949,908,875.89	-	7,949,908,875.89	495,107,019.72	-	462,590,271.09	6,992,211,585.08	220,151,322.72	-	220,151,322.72	6,918,060,753.88	-	6,918,060,753.88	15,088,120,952.48	14,130,423,661.67
3	AKWA IBOM	31	8,023,786,754.30	24,253,815,185.37	32,277,601,939.67	243,840,584.06	-	1,156,197,242.20	30,877,564,113.41	222,197,171.66	111,098,585.83	111,098,585.83	7,661,827,915.80	-	7,661,827,915.80	40,161,627,027.13	38,650,490,615.04
4	ANAMBRA	21	7,935,015,657.55	1,221,088,004.60	9,156,103,662.14	337,733,487.20	-	219,738,895.13	8,598,631,279.81	219,738,895.13	-	219,738,895.13	7,118,534,268.37	-	7,118,534,268.37	16,494,376,825.65	15,936,904,443.32
5	BAUCHI	20	9,546,089,690.24	-	9,546,089,690.24	1,956,626,887.11	1,654,765,384.01	1,497,607,010.56	4,437,090,408.56	264,353,252.96	-	264,353,252.96	7,237,641,925.77	-	7,237,641,925.77	17,048,084,868.97	11,939,085,587.29
6	BAYELSA	8	7,061,393,064.27	24,436,704,798.58	31,498,097,862.85	302,231,190.43	-	1,298,723,575.46	29,897,143,096.96	195,546,269.47	97,773,134.74	97,773,134.74	9,381,587,090.01	-	9,381,587,090.01	41,075,231,222.33	39,376,503,321.71
7	BENUE	23	8,950,076,182.33	-	8,950,076,182.33	335,836,615.10	-	437,202,768.68	8,177,036,798.55	247,848,263.51	123,924,131.76	123,924,131.76	6,864,191,533.89	-	6,864,191,533.89	16,062,115,979.73	15,165,152,464.19
8	BORNO	27	9,915,401,738.67	-	9,915,401,738.67	845,367,206.88	-	351,723,171.50	8,718,311,360.29	274,580,355.84	-	274,580,355.84	7,863,417,491.71	-	7,863,417,491.71	18,053,399,586.22	16,856,309,207.84
9	CROSS RIVER	18	8,025,155,141.86	-	8,025,155,141.86	2,376,137,373.35	1,053,652,837.68	672,601,883.51	3,922,763,047.32	222,235,065.47	111,117,532.73	111,117,532.73	6,142,694,057.86	-	6,142,694,057.86	14,390,084,265.19	10,176,574,637.92
10	DELTA	25	8,103,167,429.64	35,374,855,500.10	43,478,022,929.73	562,710,438.25	-	1,679,576,520.30	41,235,735,971.18	224,395,405.74	112,197,702.87	112,197,702.87	9,471,587,519.77	-	9,471,587,519.77	53,174,005,855.25	50,819,521,193.83
11	EBONYI	13	7,139,796,275.81	-	7,139,796,275.81	345,897,603.93	-	768,845,881.89	6,025,052,789.99	197,717,435.33	-	197,717,435.33	5,936,725,012.82	-	5,936,725,012.82	13,274,238,723.96	12,159,495,238.14
12	EDO	18	7,462,231,399.16	2,503,588,650.77	9,965,820,049.94	2,728,253,929.48	510,923,032.41	377,440,014.78	6,349,203,073.27	206,646,407.98	103,323,203.99	103,323,203.99	6,827,059,176.80	-	6,827,059,176.80	18,999,525,634.72	15,279,585,454.06
13	EKITI	16	7,135,767,330.38	-	7,135,767,330.38	915,766,895.37	345,000,000.00	1,380,833,957.79	4,494,166,477.22	197,605,864.53	-	197,605,864.53	6,214,911,893.33	-	6,214,911,893.33	13,548,285,088.24	10,906,684,235.08
14	ENUGU	17	8,025,847,766.94	9,597.73	8,025,857,364.67	798,504,871.86	-	300,898,558.19	6,926,453,934.62	222,254,245.85	-	222,254,245.85	6,446,099,739.02	-	6,446,099,739.02	14,694,211,349.54	13,594,807,919.49
15	GOMBE	11	7,517,087,879.52	-	7,517,087,879.52	980,564,408.34	1,191,927,125.99	602,784,556.95	4,741,811,788.24	208,165,510.51	104,082,755.25	104,082,755.25	6,504,122,823.17	-	6,504,122,823.17	14,229,376,213.20	11,350,017,366.66
16	IMO	27	8,297,544,953.35	2,690,555,054.86	10,988,100,008.21	543,558,967.87	-	1,700,598,772.13	8,743,942,268.21	229,778,167.94	114,889,083.97	114,889,083.97	6,696,739,181.04	-	6,696,739,181.04	15,555,570,533.22	14,488,876,703.74
17	JIGAWA	27	8,924,779,312.53	-	8,924,779,312.53	324,205,966.62	-	247,147,734.81	8,353,425,611.10	247,147,734.81	-	247,147,734.81	7,904,088,210.00	-	7,904,088,210.00	17,076,015,257.34	16,504,661,555.91
18	KADUNA	23	10,456,417,009.65	-	10,456,417,009.65	5,493,901,125.58	-	725,746,584.43	4,236,769,299.64	289,562,317.19	144,781,158.60	144,781,158.60	8,107,326,245.51	-	8,107,326,245.51	18,853,305,572.34	12,488,876,703.74
19	KANO	44	12,658,656,901.81	-	12,658,656,901.81	821,112,432.66	292,615,190.00	719,359,061.12	10,825,570,218.03	350,547,421.90	-	350,547,421.90	11,563,845,492.75	-	11,563,845,492.75	24,573,049,816.46	22,739,963,132.68
20	KATSINA	34	9,810,098,834.12	-	9,810,098,834.12	1,769,238,725.34	850,000,000.00	271,664,275.41	6,919,195,833.37	271,664,275.41	-	271,664,275.41	7,711,816,076.96	-	7,711,816,076.96	17,793,579,186.48	14,902,676,185.73
21	KEBBI	21	8,426,923,841.58	-	8,426,923,841.58	482,422,600.21	-	299,675,841.50	7,644,825,399.87	233,360,967.92	116,680,483.96	116,680,483.96	6,816,397,555.58	-	6,816,397,555.58	15,476,682,365.08	14,577,903,439.41
22	KOGI	21	8,820,445,254.68	9,597.73	8,820,454,852.41	884,512,693.78	-	777,189,567.03	7,158,752,591.60	244,258,483.98	122,129,241.99	122,129,241.99	6,525,765,464.07	-	6,525,765,464.07	15,590,478,800.46	13,806,647,297.66
23	KWARA	16	7,103,953,321.86	-	7,103,953,321.86	357,485,838.84	559,212,440.21	408,189,516.36	5,779,065,526.45	196,724,861.22	98,362,430.61	98,362,430.61	6,429,141,207.19	-	6,429,141,207.19	13,729,819,390.27	12,306,569,164.25
24	LAGOS	20	10,691,056,957.61	-	10,691,056,957.61	8,338,643,520.01	-	296,060,038.83	2,056,353,398.77	296,060,038.83	-	296,060,038.83	51,933,950,387.41	9,886,025,186.97	42,047,925,200.44	62,921,067,383.84	44,400,338,638.03
25	NASSARAWA	13	7,359,710,906.10	-	7,359,710,906.10	228,507,906.65	-	203,807,378.94	6,927,395,620.51	203,807,378.94	101,903,689.47	101,903,689.47	6,013,730,795.94	-	6,013,730,795.94	13,577,249,080.98	13,043,030,105.92
26	NIGER	25	9,453,220,975.00	-	9,453,220,975.00	1,207,822,626.70	514,281,002.97	799,602,051.02	6,931,515,294.31	261,781,503.92	130,890,751.96	130,890,751.96	7,377,467,423.77	-	7,377,467,423.77	17,092,469,902.69	14,439,873,470.04
27	OGUN	20	7,414,371,491.99	-	7,414,371,491.99	1,852,468,620.30	500,000,000.00	1,817,222,952.82	3,244,679,918.87	205,321,056.70	-	205,321,056.70	6,958,435,337.52	-	6,958,435,337.52	14,578,127,886.21	10,408,436,313.09
28	ONDO	18	7,429,060,192.28	3,196,834,259.41	10,625,894,451.68	319,123,103.31	644,248,762.92	292,597,927.97	9,369,924,657.48	205,727,820.71	102,863,910.35	102,863,910.35	6,733,972,279.19	-	6,733,972,279.19	17,565,594,551.58	16,206,760,847.03
29	OSUN	30	7,278,451,325.13	-	7,278,451,325.13	756,764,825.											

## Distribution of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of February, 2026 shared in March, 2026

States	S/n	Local Government Councils	Net Statutory Allocation	TOTAL Share of Ecology	Transfer of 50% Share of Ecology to NDDC/HYPPADEC	Net Share of Ecology	Value Added Tax	Total Net Allocation	S/n	State	Local Government Councils	Net Statutory Allocation	TOTAL Share of Ecology	Transfer of 50% Share of Ecology to NDDC/HYPPADEC	Net Share of Ecology	Value Added Tax	Total Net Allocation
ABIA	1	ABA NORTH	247,540,411.47	7,426,212.34	7,426,212.34	-	187,702,550.84	435,242,962.31	19	KANO	KUNCHI	262,054,315.03	7,861,629.45	-	7,861,629.45	209,018,206.76	478,934,151.24
	2	ABA SOUTH	412,988,929.24	12,389,667.88	12,389,667.88	-	285,654,494.35	698,643,423.59	27		KURA	256,638,621.33	7,699,158.64	-	7,699,158.64	219,416,103.23	483,753,883.20
	3	AROCHUKWU	290,583,181.75	8,717,495.45	8,717,495.45	-	207,121,163.56	497,704,345.31	28		MADOB	256,870,936.38	7,706,128.09	-	7,706,128.09	216,945,971.97	481,523,036.44
	4	BENDE	296,072,790.34	8,882,183.71	8,882,183.71	-	213,903,342.70	509,976,133.04	29		MAKODA	304,434,687.68	9,133,040.63	-	9,133,040.63	243,503,753.22	557,071,481.53
	5	IKWUANO	269,484,225.38	8,084,526.76	8,084,526.76	-	197,147,443.55	466,631,668.93	30		MINJIBIR	306,816,273.46	9,204,488.20	-	9,204,488.20	240,839,491.56	556,860,253.22
	6	ISIALA NGWA NORTH	278,307,548.63	8,349,226.46	8,349,226.46	-	202,021,138.23	480,328,886.86	31		NASSARAWA	530,477,205.76	15,914,316.17	-	15,914,316.17	359,384,428.32	905,775,950.25
	7	ISIALA NGWA SOUTH	270,032,865.58	8,100,985.97	8,100,985.97	-	196,147,068.26	466,179,933.84	32		RANO	265,704,319.32	7,971,129.58	-	7,971,129.58	219,675,562.99	493,351,011.89
	8	ISUKWUATO	263,298,882.08	7,898,966.46	7,898,966.46	-	189,855,633.42	453,154,515.50	33		RIMIN GADO	262,959,872.22	7,888,796.17	-	7,888,796.17	207,089,906.75	477,938,575.14
	9	NNEOCHI	284,061,998.58	8,521,859.96	8,521,859.96	-	205,177,382.66	489,239,381.24	34		ROGO	314,769,627.02	9,443,088.81	-	9,443,088.81	245,158,041.42	569,370,757.25
	10	OBIOMA NGWA	288,265,451.03	8,647,963.53	8,647,963.53	-	210,599,100.94	498,864,551.97	35		SHANONO	259,715,281.65	7,791,458.45	-	7,791,458.45	218,179,489.51	485,686,229.61
	11	OHAFIA	315,241,328.64	9,457,239.86	9,457,239.86	-	230,323,306.48	545,564,635.12	36		SUMAILA	328,717,166.08	9,861,514.98	-	9,861,514.98	253,183,026.64	591,761,707.70
	12	OSISIOMA	303,521,359.50	9,105,640.79	9,105,640.79	-	222,424,335.73	525,945,695.23	37		TAKAI	288,666,369.16	8,659,991.07	-	8,659,991.07	237,417,904.63	534,744,264.86
	13	UGWUNAGBO	231,775,605.08	6,953,268.15	6,953,268.15	-	180,002,354.75	411,777,959.83	38		TARAUANI	300,170,772.52	9,005,123.18	-	9,005,123.18	243,184,227.59	552,360,123.29
	14	UKWA EAST	218,996,288.48	6,569,888.65	6,569,888.65	-	172,648,001.81	391,644,290.29	39		TOFA	236,310,497.75	7,089,314.93	-	7,089,314.93	204,905,243.15	448,305,055.83
	15	UKWA WEST	228,039,283.47	6,841,178.50	6,841,178.50	-	181,840,555.97	409,879,839.44	40		TSANYAWA	260,540,715.86	7,816,221.48	-	7,816,221.48	223,465,595.17	491,822,532.51
	16	UMUAHIA NORTH	339,933,034.34	10,197,991.03	10,197,991.03	-	222,742,622.88	562,675,657.22	41		TUDUN WADA	321,255,955.53	9,637,678.67	-	9,637,678.67	246,396,512.85	577,290,147.05
	17	UMUAHIA SOUTH	293,722,082.91	8,811,662.49	8,811,662.49	-	197,326,093.05	491,048,175.96	42		UNGOGO	375,603,367.69	11,268,101.03	-	11,268,101.03	289,097,459.51	675,968,928.23
ABIA TOTAL			4,831,865,266.50	144,955,957.99	144,955,957.99	-	3,502,636,589.18	8,334,501,855.68	43	WARAWA	245,119,498.30	7,353,584.95	-	7,353,584.95	214,519,806.45	466,992,889.70	
ADAMAWA	1	DEMSA	301,221,580.33	9,036,647.41	9,036,647.41	-	219,278,048.14	529,536,275.88	44	WUDIL	288,226,408.48	8,646,792.25	-	8,646,792.25	231,982,872.78	528,856,073.51	
	2	FUFORE	367,986,557.07	11,039,596.71	11,039,596.71	-	227,648,876.51	606,675,030.29	45	K A N O TOTAL	13,304,073,925.00	399,122,216.85	-	399,122,216.85	10,589,737,775.12	24,292,933,886.96	
	3	GANYE	313,340,658.77	9,400,219.76	9,400,219.76	-	214,273,385.11	537,014,263.64	20	KATSINA	292,880,208.57	8,786,406.26	-	8,786,406.26	191,693,358.09	493,359,972.92	
	4	GIREI	274,334,261.55	8,230,027.85	8,230,027.85	-	203,717,893.15	486,282,182.55	2	BATAGARAWA	301,796,884.32	9,053,876.53	-	9,053,876.53	252,594,145.10	513,442,905.95	
	5	GOMBI	271,463,582.50	8,143,907.47	8,143,907.47	-	208,806,153.01	488,413,642.98	3	BATSARI	328,325,410.70	9,849,762.32	-	9,849,762.32	210,148,749.65	548,323,922.67	
	6	GUYUKI	290,233,687.83	8,707,010.63	8,707,010.63	-	218,514,530.51	517,455,228.97	4	BAURE	307,837,725.48	9,235,131.76	-	9,235,131.76	206,571,734.56	523,644,591.80	
	7	HONG	316,134,072.63	9,484,022.18	9,484,022.18	-	215,833,549.49	541,451,644.30	5	BINDAWA	287,896,442.51	8,636,863.28	-	8,636,863.28	192,617,567.39	489,149,873.18	
	8	JADA	330,702,611.66	9,921,078.35	9,921,078.35	-	215,631,369.03	556,255,059.04	6	CHARANCHI	269,292,998.64	8,078,789.96	-	8,078,789.96	188,052,871.33	465,424,659.93	
	9	YOLA-NORTH	257,444,824.80	8,625,884.00	8,625,884.00	-	198,394,942.97	464,465,651.77	7	DAN-MUSA	289,275,551.19	8,105,228.06	-	8,105,228.06	190,568,826.03	487,949,605.28	
	10	LAMURDE	261,621,506.50	7,723,344.74	7,723,344.74	-	205,213,966.64	474,558,817.88	8	DANDUME	271,326,713.48	8,678,266.54	-	8,678,266.54	184,365,322.66	464,370,326.66	
	11	MADAGALI	256,144,297.14	7,848,645.19	7,848,645.19	-	197,903,269.81	461,896,212.14	9	DANJA	270,174,268.71	8,139,801.40	-	8,139,801.40	180,646,192.97	458,960,263.08	
	12	MAIHA	297,004,819.33	7,684,328.91	7,684,328.91	-	210,880,592.64	515,569,740.88	10	DAURA	327,136,868.26	9,814,106.05	-	9,814,106.05	213,474,974.28	550,425,948.59	
	13	MAYO-BELWA	287,928,582.75	8,910,144.58	8,910,144.58	-	211,553,392.25	508,392,119.58	11	DUTSI	269,991,653.60	8,099,749.61	-	8,099,749.61	182,606,693.24	460,698,096.45	
	14	MICHIKA	274,753,146.18	8,637,857.48	8,637,857.48	-	210,243,708.71	493,634,712.37	12	DUTSINMA	299,872,152.31	8,996,164.57	-	8,996,164.57	197,978,600.57	506,846,917.45	
	15	MUBI NORTH	255,968,893.51	8,242,594.39	8,242,594.39	-	203,390,317.46	467,599,805.36	13	FASKARI	326,792,664.02	9,803,779.92	-	9,803,779.92	206,141,365.74	542,737,809.68	
	16	MUBI SOUTH	243,259,932.73	7,679,006.81	7,679,006.81	-	191,558,580.70	442,497,520.24	14	FUNTUA	326,028,555.36	9,780,856.66	-	9,780,856.66	215,286,238.74	551,095,650.76	
	17	NUMAN	275,573,456.70	7,297,797.98	7,297,797.98	-	209,623,544.15	492,494,798.83	15	INGAWA	284,706,193.98	8,541,185.82	-	8,541,185.82	198,003,989.23	491,251,369.03	
	18	SHELLENG	346,869,244.79	8,267,203.70	8,267,203.70	-	223,131,551.98	578,268,000.47	16	JIBIA	320,742,966.52	9,622,289.00	-	9,622,289.00	198,002,441.15	528,367,696.67	
	19	SONG	297,190,930.73	10,406,077.34	10,406,077.34	-	179,581,633.16	487,178,641.23	17	KAFUR	331,098,530.59	9,932,955.92	-	9,932,955.92	208,261,938.43	549,293,424.94	
	20	TOUNGO	287,529,466.82	8,915,727.92	8,915,727.92	-	224,849,931.09	521,295,125.83	18	KAITA	316,952,324.08	9,508,569.72	-	9,508,569.72	202,539,271.59	529,000,165.39	
	21	YOLA-SOUTH	288,000,433.71	8,640,013.01	8,640,013.01	-	223,722,922.09	520,363,368.81	19	KANKARA	347,574,374.92	10,427,231.25	-	10,427,231.25	257,532,217.84	617,532,217.84	
ADAMAWA TOTAL			6,094,704,548.03	182,841,136.44	182,841,136.44	-	4,413,752,158.60	10,691,297,843.07	20	KANKIA	276,781,292.40	8,303,438.77	-	8,303,438.77	192,332,099.72	477,416,830.89	
AKWA IBOM	1	ABAK	276,548,500.37	8,296,455.01	8,296,455.01	-	206,713,402.08	483,261,902.45	21	KATSINA	381,200,989.59	11,436,029.69	-	11,436,029.69	244,046,022.18	636,683,041.46	
	2	EASTERN OBOLO	215,928,648.61	6,477,859.46	6,477,859.46	-	182,393,848.31	398,322,496.92	22	KURFI	268,229,401.07	8,046,882.03	-	8,046,882.03	181,850,606.43	458,126,889.53	
	3	EKET	285,086,987.97	8,552,609.64	8,552,609.64	-	217,075,382.88	502,162,370.85	23	KUSADA	253,405,679.64	7,602,170.39	-	7,602,170.39	176,180,265.01	437,188,115.04	
	4	EKPE ATAI	218,551,557.37	6,556,546.72	6,556,546.72	-	186,744,598.43	405,296,155.80	24	MAIADUA	308,264,211.01	9,247,926.33	-	9,247,926.33	207,733,730.37	525,245,867.71	
	5	ESSIEN UDIM	293,697,405.79	8,810,922.17	8,810,922.17	-	223,302,107.58	516,999,513.37	25	MALUMFASHI	306,759,907.23	9,202,797.22	-	9,202,797.22	202,080,727.55	518,043,432.00	
	6	ETIM EKPO	255,990,373.27	7,679,711.20	7,679,711.20	-	196,287,949.62	452,278,322.89	26	MANI	290,983,817.03	8,729,514.51	-	8,729,514.51	200,237,262.83	499,950,594.37	
	7	ETINAN	290,337,667.84	8,710,130.04	8,710,130.04	-	216,062,003.63	506,399,671.47	27	MASHI	297,095,138.64	8,912,854.16	-	8,912,854.16	199,050,807.21	505,058,800.01	
	8	IBENO	232,632,782.95	6,978,983.49	6,978,983.49	-	186,987,983.49	419,620,431.40									

## Distribution of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of February, 2026 shared in March, 2026

	9	GIADE	272,032,806.93	8,160,984.21	-	8,160,984.21	200,525,997.66	480,719,788.80		4		EKITI	206,038,405.36	6,181,152.16	3,090,576.08	3,090,576.08	183,768,912.50	392,897,893.94
	10	I/GADAU	311,556,955.91	9,346,708.68	-	9,346,708.68	223,136,460.85	544,040,125.44		5		IFELODUN	357,498,135.09	10,724,944.05	5,362,472.03	5,362,472.03	230,580,655.44	593,441,262.56
	11	JAMAARE	241,072,921.30	7,232,187.64	-	7,232,187.64	188,424,274.12	436,729,383.06		6		ILORIN EAST	307,265,100.38	9,217,953.01	4,608,976.51	4,608,976.51	230,044,397.31	541,918,474.20
	12	KATAGUM	373,326,539.51	11,199,796.19	-	11,199,796.19	243,563,189.31	628,089,525.01		7		ILORIN SOUTH	310,576,563.58	9,317,296.91	4,658,648.45	4,658,648.45	231,400,833.14	546,636,045.17
	13	KIRFI	307,043,262.27	9,211,297.87	-	9,211,297.87	197,630,761.08	513,885,321.22		8		ILORIN WEST	366,237,907.92	10,987,137.24	5,493,568.62	5,493,568.62	279,693,478.29	651,424,954.83
	14	MISAU	358,529,985.03	10,755,899.55	-	10,755,899.55	233,505,872.48	602,791,757.06		9		IREPODUN	264,765,996.47	7,942,979.89	3,971,489.95	3,971,489.95	212,798,682.71	481,536,169.13
	15	NINGI	459,448,245.82	13,783,447.37	-	13,783,447.37	271,807,149.40	745,038,842.59		10		KAI AMA	352,092,992.92	10,522,789.79	5,281,394.89	5,281,394.89	202,592,664.60	462,604,152.41
	16	SHIRA	344,439,225.84	10,333,176.78	-	10,333,176.78	224,380,505.40	579,152,908.02		11		MORO	279,114,450.79	8,373,433.52	4,186,716.76	4,186,716.76	200,470,318.91	483,771,486.46
	17	TAFAWA BALEWA	338,782,389.07	10,163,471.67	-	10,163,471.67	220,037,805.35	568,983,666.09		12		OFFA	247,918,617.71	7,437,558.53	3,718,779.27	3,718,779.27	194,551,044.73	446,188,441.71
	18	TORO	476,432,966.14	14,292,988.98	-	14,292,988.98	260,416,927.70	751,142,882.82		13		OKE-ERO	207,437,680.80	6,223,130.42	3,111,565.21	3,111,565.21	184,626,244.35	395,175,490.36
	19	WARJI	265,162,573.54	7,954,877.21	-	7,954,877.21	187,444,952.84	460,562,403.59		14		OSIN	206,558,045.22	6,196,741.36	3,098,370.68	3,098,370.68	185,282,324.58	394,938,740.48
	20	ZAKI	296,709,158.85	8,901,274.77	-	8,901,274.77	211,204,098.29	516,814,531.91		15		OYUN	235,854,925.36	7,075,647.76	3,537,823.88	3,537,823.88	195,968,784.90	435,361,534.14
B A U C H I STATE			6,956,085,093.28	208,682,552.80	-	208,682,552.80	4,477,140,380.20	11,641,908,026.28		16		PATEGI	285,466,074.86	8,563,982.25	4,281,991.12	4,281,991.12	201,561,721.85	491,309,787.83
BAYELSA	1	BRASS	336,935,282.05	10,108,058.46	10,108,058.46	-	511,581,935.68	848,517,217.73			K W A R A TOTAL	4,675,040,908.22	140,251,227.25	70,125,613.62	70,125,613.62	3,402,713,462.70	8,147,879,984.54	
	2	EKERMOR	386,803,450.71	11,604,103.52	11,604,103.52	-	537,963,853.98	924,767,304.69	24	1	LAGOS	AGEGE	400,598,075.02	12,017,942.25	-	12,017,942.25	1,648,880,061.72	2,061,496,079.06
	3	KOLOKUMA OPOKUMA	257,418,107.31	7,722,543.22	7,722,543.22	-	478,218,444.33	735,636,551.64		2		AGEGE	514,915,879.91	15,447,476.37	-	15,447,476.37	1,718,285,858.10	2,248,649,213.38
	4	NEMBE	317,408,155.77	9,522,244.67	9,522,244.67	-	494,826,036.54	812,234,192.31		3		ALIMOSHU	830,400,046.99	24,912,001.41	-	24,912,001.41	1,902,077,804.20	2,757,389,852.60
	5	OGBIA	333,568,298.77	10,007,048.96	10,007,048.96	-	509,995,763.40	843,564,062.17		4		AMOWO-ODOFIN	324,556,465.61	9,736,693.97	-	9,736,693.97	1,604,984,609.36	1,939,277,768.94
	6	SAGBAMA	327,949,418.94	9,838,482.57	9,838,482.57	-	512,231,204.32	840,180,623.26		5		APAPA	272,869,571.48	8,186,087.14	-	8,186,087.14	1,573,773,890.97	1,854,829,549.59
	7	SOUTHERN IJAW	453,084,554.79	13,592,536.64	13,592,536.64	-	553,183,429.33	1,006,267,984.12		6		BADAGRY	305,058,113.83	9,151,743.42	-	9,151,743.42	1,581,121,432.32	1,895,331,289.57
	8	YENAGOA	418,213,980.52	12,546,419.42	12,546,419.42	-	563,689,072.82	981,903,053.34		7		EPE	280,089,954.60	8,402,698.64	-	8,402,698.64	1,562,642,200.18	1,851,134,853.42
B A Y E L S A TOTAL			2,831,381,248.86	84,941,437.47	84,941,437.47	-	4,161,689,740.40	6,993,070,989.26		8		ETH-OSA	337,898,732.94	10,136,961.99	-	10,136,961.99	1,595,578,109.27	1,943,613,804.20
BENUE	1	ADO	333,240,628.77	9,997,218.86	4,998,609.43	4,998,609.43	201,171,221.96	539,410,460.16		9		IBEJU-LEKKI	225,627,341.90	6,768,820.26	-	6,768,820.26	1,542,848,949.86	1,775,245,112.02
	2	AGATU	294,034,432.97	8,821,032.99	4,410,516.49	4,410,516.49	181,554,144.20	479,999,093.66		10		IFAKO/IJAYE	384,717,334.68	11,541,520.04	-	11,541,520.04	1,638,953,403.62	2,035,212,258.34
	3	APA	284,712,749.64	8,541,382.49	4,270,691.24	4,270,691.24	175,746,332.45	464,729,773.33		11		IKEJA	332,569,103.90	9,977,073.12	-	9,977,073.12	1,603,445,808.62	1,945,991,985.64
	4	BURUKU	337,523,243.16	10,125,697.29	5,062,848.65	5,062,848.65	208,861,819.89	551,447,911.70		12		IKORODU	457,266,022.69	13,717,980.68	-	13,717,980.68	1,672,311,941.08	2,143,295,944.45
	5	GBOKO	438,052,618.84	13,141,578.57	6,570,789.28	6,570,789.28	256,919,155.47	701,542,563.59		13		KOSOFE	494,732,290.50	14,841,968.72	-	14,841,968.72	1,712,492,288.78	2,222,066,548.00
	6	GUMA	357,894,479.97	10,736,834.40	5,368,417.20	5,368,417.20	205,108,632.24	568,371,529.41		14		LAGOS ISLAND	266,322,041.49	7,989,661.24	-	7,989,661.24	1,571,320,169.46	1,845,631,872.19
	7	GWER EAST	339,496,323.15	10,184,889.69	5,092,444.85	5,092,444.85	196,454,193.92	541,042,961.92		15		LAGOS MAINLAND	321,360,314.96	9,640,809.45	-	9,640,809.45	1,604,846,519.80	1,935,847,644.21
	8	GWER WEST	291,747,014.70	8,752,410.44	4,376,205.22	4,376,205.22	183,604,433.64	479,727,653.56		16		MUSHIN	481,100,535.25	14,433,016.06	-	14,433,016.06	1,702,465,624.12	2,197,999,175.43
	9	KATSINA ALA	368,551,726.52	11,056,551.80	5,528,275.90	5,528,275.90	215,362,866.02	589,442,868.44		17		OJO	466,820,992.18	14,004,629.77	-	14,004,629.77	1,691,648,195.45	2,172,473,817.40
	10	KONSHISHA	348,691,713.99	10,460,751.42	5,230,375.71	5,230,375.71	215,658,241.46	569,580,331.16		18		OSHODI/SOLO	476,663,272.41	14,299,898.17	-	14,299,898.17	1,698,905,018.77	2,189,868,189.35
	11	KWANDE	399,228,740.97	11,976,862.23	5,988,431.11	5,988,431.11	222,787,192.60	628,004,364.68		19		SOMOLU	368,654,470.98	11,059,634.13	-	11,059,634.13	1,631,149,485.56	2,010,863,590.66
	12	LOGO	306,584,158.09	9,197,524.74	4,598,762.37	4,598,762.37	198,131,084.23	509,314,004.69		20		SURULERE	421,693,806.06	12,650,814.18	-	12,650,814.18	1,662,514,393.64	2,096,859,013.88
	13	MAKURDI	368,279,634.30	11,048,389.03	5,524,194.51	5,524,194.51	237,865,891.82	611,669,720.63		21		L A G O S TOTAL	7,963,914,366.45	238,917,430.99	-	238,917,430.99	39,220,245,764.87	41,123,077,562.31
	14	OBI	272,049,639.49	8,161,489.18	4,080,744.59	4,080,744.59	176,393,433.77	452,523,817.85	25	1	NASSARAWA	AKWANGA	275,914,801.83	8,277,444.05	4,138,722.03	4,138,722.03	199,851,747.78	479,905,271.64
	15	OGBADIBO	285,793,902.80	8,573,817.08	4,286,908.54	4,286,908.54	185,636,146.01	475,716,957.35		2		AWE	311,005,800.89	9,330,174.03	4,665,087.01	4,665,087.01	199,586,714.89	515,257,602.79
	16	OHIMINI	260,678,892.79	7,820,366.78	3,910,183.39	3,910,183.39	167,918,264.18	432,507,340.36		3		DOMA	318,442,332.23	9,553,269.97	4,776,634.98	4,776,634.98	207,956,614.41	513,175,581.62
	17	OJU	329,838,433.56	9,895,153.01	4,947,576.50	4,947,576.50	198,494,265.97	512,267,073.03		4		KARU	375,718,556.36	11,271,556.69	5,635,778.35	5,635,778.35	228,351,142.60	609,705,477.31
	18	OKPOKWU	309,092,128.97	9,272,763.87	4,636,381.93	4,636,381.93	200,479,226.05	514,207,736.95		5		KEANA	268,279,218.03	8,048,376.54	4,024,188.27	4,024,188.27	189,269,938.30	461,573,344.60
	19	OTUKPO	362,003,778.38	10,860,113.35	5,430,056.68	5,430,056.68	226,026,626.58	594,236,461.61		6		KEFFI	252,272,153.53	7,568,164.61	3,784,082.30	3,784,082.30	193,422,223.37	449,478,459.20
	20	TARKA	250,896,764.39	7,526,902.93	3,763,451.47	3,763,451.47	170,398,922.45	425,059,138.34		7		KOKONA	288,243,593.83	8,847,307.82	4,323,653.91	4,323,653.91	198,712,044.45	491,279,292.19
	21	UKUM	343,057,001.20	10,291,710.04	5,145,855.02	5,145,855.02	212,951,562.14	561,154,418.36		8		LAFIA	451,031,716.35	13,530,951.49	6,765,475.75	6,765,475.75	267,126,134.85	724,923,326.95
	22	USHONGO	334,040,822.20	10,021,224.67	5,010,612.33	5,010,612.33	204,099,897.26	543,151,331.79		9		NASARAWA	417,991,184.43	12,539,735.53	6,269,867.77	6,269,867.77	223,508,100.10	647,769,152.30
	23	VANDEIKIYA	353,808,337.13	10,614,250.11	5,307,125.06	5,307,125.06	217,035,421.68	576,150,883.87		10		NASARAWA EGGON	319,756,892.15	9,592,706.76	4,796,353.38	4,796,353.38	210,904,795.63	535,458,041.16
B E N U E TOTAL			7,569,297,165.98	227,078,914.98	113,539,457.49	113,539,457.49	4,659,434,975.99	12,342,271,599.46		11		OBI	306,069,137.75	9,182,074.13	4,591,037.07	4,591,037.07	210,825,843.08	521,486,017.90
BORNO	1	ABADAN	297,128,147.51	8,913,844.43	-	8,913,844.43	200,274,888.05	506,316,879.99		12		TOTO	325,176,490.48	9,755,294.71	4,877,647.36	4,877,647.36	201,600,159.83	531,654,297.67
	2	ASKIRA UBA	287,312															

## Distribution of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of February, 2026 shared in March, 2026

11	NDOKWA EAST	254,812,415.93	7,644,372.48	7,644,372.48	-	245,132,190.31	499,944,606.24	8	IFEDORE	266,352,428.82	7,990,572.86	7,990,572.86	-	196,129,113.62	462,481,542.44
12	NDOKWA WEST	262,800,470.42	7,884,014.11	7,884,014.11	-	259,422,292.85	522,222,763.27	9	OKITIPUPA	320,220,657.85	9,606,619.74	9,606,619.74	-	210,774,967.08	530,995,624.93
13	OKPE	240,719,559.41	7,221,586.78	7,221,586.78	-	253,447,906.69	494,167,466.10	10	ILAJE	347,478,709.98	10,424,361.30	10,424,361.30	-	246,160,572.64	593,639,282.62
14	OSHMILLI NORTH	235,752,323.36	7,072,569.70	7,072,569.70	-	248,892,499.17	484,644,822.53	11	ESE-EDO	265,873,083.69	7,976,192.51	7,976,192.51	-	209,704,618.15	475,577,701.84
15	OSHMILLI SOUTH	255,818,462.75	7,674,553.88	7,674,553.88	-	259,508,366.61	515,326,829.36	12	ILE-OLUJI OKEIGBO	275,196,069.16	8,255,882.07	8,255,882.07	-	201,126,965.05	476,323,034.21
16	PATANI	211,265,782.47	6,337,973.47	6,337,973.47	-	234,151,902.65	445,417,685.12	13	IRELE	255,744,217.91	7,672,326.54	7,672,326.54	-	227,501,762.15	483,245,980.06
17	SAPELE	266,105,585.49	7,983,167.56	7,983,167.56	-	266,408,200.54	532,513,786.03	14	ODIGBO	319,843,043.30	9,595,291.30	9,595,291.30	-	228,496,873.94	548,339,917.24
18	UDU	279,782,463.61	8,393,473.91	8,393,473.91	-	257,575,731.95	537,358,195.56	15	ONDO EAST	212,269,748.55	6,368,092.46	6,368,092.46	-	179,327,391.02	391,597,139.57
19	UGHELLI NORTH	365,387,754.02	10,961,632.62	10,961,632.62	-	312,584,607.64	677,972,361.66	16	ONDO WEST	350,824,117.05	10,524,723.51	10,524,723.51	-	244,010,895.87	594,835,012.92
20	UGHELLI SOUTH	289,648,518.72	8,689,455.56	8,689,455.56	-	279,315,549.74	568,964,068.46	17	OSE	282,669,062.39	8,480,071.87	8,480,071.87	-	201,044,916.32	483,713,978.71
21	UKWUANI	229,716,997.38	6,891,509.92	6,891,509.92	-	250,463,500.18	480,180,497.56	18	OWO	331,645,701.59	9,949,371.05	9,949,371.05	-	223,951,993.43	555,597,695.02
22	UVWIE	269,914,413.17	8,097,432.40	8,097,432.40	-	272,471,756.64	542,386,169.81	19	ON D O TOTAL	5,259,997,492.42	157,799,924.77	157,799,924.77	-	3,876,660,102.27	9,136,657,594.69
23	WARRI SOUTH	276,035,945.84	10,062,780.15	10,062,780.15	-	255,699,138.13	531,735,083.97	29	1 OSUN ATAKUMOSA EAST	207,263,050.27	6,217,891.51	6,217,891.51	-	171,351,924.82	384,832,866.60
24	WARRI NORTH	335,426,004.85	8,281,078.38	8,281,078.38	-	307,131,927.57	642,557,932.42	2	ATAKUMOSA WEST	207,844,451.81	6,235,333.55	6,235,333.55	-	169,013,071.53	383,092,856.89
25	WARRI SOUTH WEST	265,089,059.53	7,952,671.79	7,952,671.79	-	249,315,127.55	514,404,187.08	3	AIYEDADE	258,939,274.50	7,768,178.24	7,768,178.24	-	194,324,021.67	461,031,474.41
DELTA TOTAL		6,788,471,182.02	203,654,135.46	203,654,135.46	-	6,598,650,197.13	13,387,121,379.15	4	AIYEDIRE	228,896,595.27	6,866,897.86	6,866,897.86	-	171,243,248.95	407,006,742.08
EBONYI		301,026,380.60	9,030,791.42	9,030,791.42	-	200,549,852.87	510,607,024.89	5	BOLUWADURO	216,607,998.71	6,498,239.96	6,498,239.96	-	169,673,176.80	392,779,415.47
1	ABAKALIKI	282,663,298.38	8,479,898.95	8,479,898.95	-	202,063,264.95	493,206,462.28	6	BORIFE	246,705,871.37	7,401,176.14	7,401,176.14	-	190,907,698.24	445,014,745.75
2	AFIKPO NORTH	285,096,637.43	8,552,899.12	8,552,899.12	-	202,205,998.78	495,856,535.33	7	EDE NORTH	206,776,174.91	6,203,285.25	6,203,285.25	-	173,715,547.53	386,695,007.69
3	AFIKPO SOUTH	274,912,822.20	8,247,384.67	8,247,384.67	-	192,844,702.90	476,004,909.77	8	EDE SOUTH	214,747,673.12	6,442,430.19	6,442,430.19	-	171,301,766.72	392,491,870.03
4	EBONYI	274,020,714.96	8,220,621.45	8,220,621.45	-	198,659,945.48	480,901,281.89	9	EGBEDORE	211,214,992.00	6,336,449.76	6,336,449.76	-	170,806,378.15	388,357,819.91
5	EZZA NORTH	284,814,932.34	8,544,447.97	8,544,447.97	-	194,816,349.41	488,175,729.72	10	EJIGBO	239,770,753.55	7,193,122.61	7,193,122.61	-	188,827,995.10	426,380,987.22
6	EZZA SOUTH	332,784,551.29	9,983,536.54	9,983,536.54	-	220,018,933.30	562,787,021.13	11	IFE CENTRAL	253,876,614.83	7,616,298.44	7,616,298.44	-	199,544,797.96	461,037,711.23
7	IKWO	294,771,689.28	8,843,150.68	8,843,150.68	-	200,340,860.82	503,955,700.78	12	IFE EAST	293,422,861.61	8,802,685.85	8,802,685.85	-	205,995,066.77	508,220,614.23
8	ISHIELU	266,697,756.68	8,000,932.70	8,000,932.70	-	191,012,384.42	465,711,073.80	13	IFE NORTH	273,512,430.74	8,205,372.92	8,205,372.92	-	195,346,379.83	477,064,183.49
9	IYO	370,442,030.32	11,113,260.91	11,113,260.91	-	226,046,573.72	607,601,864.95	14	IFE SOUTH	238,418,128.99	7,152,543.87	7,152,543.87	-	189,663,034.46	435,233,707.32
10	IZZI	287,383,395.47	8,621,501.86	8,621,501.86	-	199,590,966.37	495,596,863.70	15	IFEDAYO	187,354,033.49	5,620,621.00	5,620,621.00	-	159,233,791.54	352,208,446.03
11	OHAOZARA	317,105,501.48	9,513,165.04	9,513,165.04	-	214,363,143.91	540,981,810.43	16	IFELODUN	241,423,403.73	7,242,702.11	7,242,702.11	-	177,714,881.38	426,380,987.22
12	OHAUKWU	347,309,205.85	10,419,276.18	10,419,276.18	-	226,899,880.54	584,628,362.57	17	ILA	212,847,739.02	6,385,432.17	6,385,432.17	-	166,971,451.39	386,204,622.58
13	ONICHA	3,919,028,916.28	117,570,867.49	117,570,867.49	-	2,669,412,857.47	6,706,012,641.24	18	ILESIA EAST	221,896,072.24	6,656,882.17	6,656,882.17	-	180,760,901.85	409,313,856.26
E B O N Y I TOTAL		360,580,767.91	10,817,423.04	10,817,423.04	-	315,163,460.60	675,744,228.51	19	ILESIA WEST	235,142,023.02	7,054,260.69	7,054,260.69	-	179,822,450.13	422,018,733.84
EDO TOTAL		342,473,267.70	10,274,198.03	10,274,198.03	-	339,248,324.02	681,721,591.72	20	IREPODUN	232,707,780.14	6,981,233.40	6,981,233.40	-	184,758,378.00	424,447,391.54
1	AKOKO EDO	226,620,833.96	6,798,625.02	6,798,625.02	-	266,615,380.72	493,236,214.68	21	IREWOLE	251,781,047.82	7,553,431.43	7,553,431.43	-	192,220,787.57	451,555,266.82
2	EGOR	233,312,825.59	6,999,384.77	6,999,384.77	-	270,961,176.95	504,274,002.54	22	ISOKAN	228,533,060.01	6,855,991.80	6,855,991.80	-	179,705,414.58	415,094,466.39
3	ESAN CENTRAL	279,355,922.67	8,380,677.68	8,380,677.68	-	285,938,940.75	565,294,863.42	23	IWO	281,013,467.49	8,430,404.02	8,430,404.02	-	207,013,709.51	496,457,581.02
4	ESAN NORTH EAST	237,442,434.97	7,123,273.05	7,123,273.05	-	272,972,454.54	510,414,889.51	24	OBOKUN	233,034,213.14	6,991,026.39	6,991,026.39	-	183,833,859.08	423,859,098.61
5	ESAN SOUTH EAST	237,660,830.47	7,129,824.91	7,129,824.91	-	263,291,633.03	500,952,463.50	25	ODO-OTIN	307,019,676.02	9,210,590.28	9,210,590.28	-	189,282,823.73	505,513,090.03
6	ESAN WEST	275,706,376.63	8,271,191.30	8,271,191.30	-	279,212,492.82	554,918,869.45	26	OLA-OLUWA	210,147,809.60	6,304,434.29	6,304,434.29	-	171,474,533.49	387,926,777.38
7	ETSAKO CENTRAL	303,448,708.04	9,103,461.24	9,103,461.24	-	295,192,799.24	598,641,507.28	27	OLORUNDA	254,183,795.74	7,625,513.87	7,625,513.87	-	188,555,531.39	450,364,841.00
8	ETSAKO EAST	220,804,464.50	6,624,103.94	6,624,103.94	-	256,571,002.16	476,374,466.66	28	ORIRADE	254,998,799.19	7,649,963.98	7,649,963.98	-	193,774,449.98	456,423,213.15
9	IGUEBEN	378,874,120.36	11,366,223.61	11,366,223.61	-	348,910,568.47	727,784,688.83	29	OROLU	224,711,467.99	6,741,344.04	6,741,344.04	-	179,674,452.80	411,127,264.83
10	IKPOBA OKHA	389,921,746.20	11,697,652.39	11,697,652.39	-	350,014,356.13	739,936,102.33	30	OSOGBO	250,008,332.83	7,500,249.98	7,500,249.98	-	196,275,233.41	453,783,816.22
11	OREDO	305,623,499.22	9,168,704.98	9,168,704.98	-	290,581,970.13	596,205,469.35	30	O S U N TOTAL	7,124,799,593.15	213,743,987.79	213,743,987.79	-	5,492,786,758.36	12,831,330,339.30
12	ORHIONWON	291,465,555.25	8,743,966.66	8,743,966.66	-	281,643,921.85	573,109,477.10	31	1 OYO AFIJO	246,055,727.11	7,381,671.81	7,381,671.81	-	290,360,152.24	543,797,551.16
13	OVI A NORTH EAST	318,110,671.72	9,543,320.15	9,543,320.15	-	275,918,158.83	594,028,830.55	2	AKINYELE	285,744,102.41	8,572,323.07	8,572,323.07	-	314,258,316.10	608,574,741.58
14	OVI A SOUTH WEST	279,049,141.42	8,371,474.24	8,371,474.24	-	281,809,877.02	560,859,018.44	3	ATIBA	284,632,349.06	8,538,970.47	8,538,970.47	-	301,360,565.05	594,531,884.58
15	OWAN EAST	228,858,187.25	6,865,745.62	6,865,745.62	-	264,162,588.06	493,020,775.31	4	ATISBO	304,950,073.46	9,148,502.20	9,148,502.20	-	283,120,977.14	597,219,552.80
16	OWAN WEST	284,790,925.40	8,543,727.76	8,543,727.76	-	271,415,386.34	556,206,311.74	5	EGBEDA	209,402,440.77	6,282,073.22	6,282,073.22	-	335,997,824.26	654,682,338.25
17	UJUNWODE	5,194,099,279.26	155,822,978.38	155,822,978.38	-	5,208,624,491.66	10,402,723,770.92	6	IBADAN NORTH	318,002,729.80	9,540,081.89	9,540,081.8			

## Distribution of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of February, 2026 shared in March, 2026

2	AHIAZU MBAISE	267,018,880.29	8,010,566.41	8,010,566.41	-	197,154,527.73	464,173,408.02	3		AKUKUTORU	288,856,605.23	8,665,698.16	8,665,698.16	-	799,556,907.92	1,088,413,513.15	
3	EHIME MBANO	245,307,462.40	7,359,223.87	7,359,223.87	-	184,778,792.39	430,086,254.79	4		ANDONI	308,348,638.51	9,250,459.16	9,250,459.16	-	816,586,818.87	1,124,935,457.38	
4	EZINIHITE MBAISE	260,903,409.60	7,827,102.29	7,827,102.29	-	195,510,766.53	456,414,176.13	5		ASARITORU	286,224,679.72	8,586,740.39	8,586,740.39	-	819,401,554.80	1,105,626,234.52	
5	IDEATO NORTH	279,768,372.22	8,393,051.17	8,393,051.17	-	193,285,542.99	473,053,915.21	6		BONNY	286,176,852.06	8,585,305.56	8,585,305.56	-	817,933,346.93	1,104,110,198.99	
6	IDEATO SOUTH	280,705,169.13	8,421,155.07	8,421,155.07	-	193,741,610.10	474,446,779.23	7		DEGEMA	310,150,224.40	9,304,506.73	9,304,506.73	-	828,588,845.45	1,138,739,069.85	
7	IHITTE UBOMA	251,245,931.35	7,537,377.94	7,537,377.94	-	181,624,715.29	432,870,646.64	8		ELEME	300,476,899.01	9,014,306.97	9,014,306.97	-	810,355,759.51	1,110,832,658.52	
8	IKEDURU	266,121,476.73	7,983,644.30	7,983,644.30	-	190,471,116.68	456,592,593.41	9		EMOJUA	286,602,895.13	8,598,086.85	8,598,086.85	-	813,766,819.43	1,100,369,714.56	
9	ISIALA MBANO	299,408,184.50	8,982,245.54	8,982,245.54	-	205,772,431.14	505,180,615.64	10		ETCHE	336,088,022.37	10,082,640.67	10,082,640.67	-	828,490,077.36	1,164,578,079.93	
10	ISU	264,634,931.11	7,939,047.93	7,939,047.93	-	195,162,446.44	459,797,377.55	11		GONAKA	299,320,090.63	8,979,602.72	8,979,602.72	-	822,103,899.45	1,121,423,990.08	
11	MBAITOLI	326,416,080.92	9,792,482.43	9,792,482.43	-	217,791,486.71	544,207,567.63	12		IKWERRE	286,475,003.80	8,594,250.11	8,594,250.11	-	809,997,222.03	1,096,472,225.83	
12	NGOR/OKPALA	277,223,670.43	8,316,710.11	8,316,710.11	-	193,758,019.84	470,981,690.27	13		KHANA	340,095,622.82	10,202,868.68	10,202,868.68	-	842,349,501.46	1,182,445,124.28	
13	NJABA	250,436,686.15	7,513,100.58	7,513,100.58	-	189,168,863.98	439,605,550.13	14		OBIO/AKPOR	416,483,976.18	12,494,519.29	12,494,519.29	-	895,161,638.46	1,311,645,614.64	
14	NKWANGELE	243,715,687.34	7,311,470.62	7,311,470.62	-	184,017,442.08	427,733,129.42	15		OBUA/ODUAL	336,245,541.13	10,087,366.23	10,087,366.23	-	838,872,802.55	1,175,118,343.68	
15	NKWERRE	217,112,044.58	6,513,361.34	6,513,361.34	-	169,056,707.26	386,168,751.84	16		OGBA/EGBEMANDONI	339,301,233.18	10,179,037.00	10,179,037.00	-	839,189,232.00	1,178,490,465.18	
16	OBOWO	235,346,620.75	7,060,398.62	7,060,398.62	-	180,810,420.33	416,157,041.03	17		OGU/BOLO	233,115,103.01	6,993,453.09	6,993,453.09	-	774,377,854.98	1,007,492,957.99	
17	OGUTA	276,288,490.81	8,288,654.72	8,288,654.72	-	188,518,047.24	464,806,538.05	18		OKRIKA	286,849,129.99	8,605,473.90	8,605,473.90	-	119,997,878.79	1,106,847,008.78	
18	OHAJI/EGBEMA	299,049,780.25	8,971,493.41	8,971,493.41	-	200,757,241.10	499,807,021.35	19		OMUMMA	227,356,218.18	6,820,686.55	6,820,686.55	-	782,329,770.39	1,009,685,988.57	
19	OKIGWE	262,011,366.75	7,860,341.00	7,860,341.00	-	185,183,153.31	447,194,520.06	20		OPOBO/NKORO	245,924,263.85	7,377,727.92	7,377,727.92	-	798,165,175.65	1,044,089,439.50	
20	ONUMMO	232,769,655.10	6,983,089.65	6,983,089.65	-	174,968,860.23	407,738,515.33	21		OYIGBO	253,995,003.40	7,619,850.10	7,619,850.10	-	789,240,750.56	1,043,235,753.96	
21	ORLU	256,014,635.29	7,680,439.06	7,680,439.06	-	188,427,948.45	444,442,583.74	22		PORT HARCOURT	471,701,700.33	14,151,051.01	14,151,051.01	-	918,793,530.96	1,390,495,231.29	
22	ORSU	249,046,713.59	7,471,401.41	7,471,401.41	-	181,395,288.46	430,442,002.05	23		TAI	279,193,717.16	8,375,811.51	8,375,811.51	-	787,726,719.24	1,066,920,436.40	
23	ORU	240,892,440.32	7,226,773.21	7,226,773.21	-	178,862,304.77	419,754,745.09			RIVERS TOTAL	6,983,509,450.70	209,505,283.52	209,505,283.52	-	18,884,349,718.54	25,867,859,169.24	
24	ORU WEST	249,200,057.82	7,476,001.73	7,476,001.73	-	180,617,838.02	429,817,895.84	33	1	SOKOTO	261,580,233.05	7,847,406.99	7,847,406.99	-	194,894,575.56	464,322,215.60	
25	OWERRI MUNICIPAL	251,482,201.36	7,544,466.04	7,544,466.04	-	183,627,633.20	435,109,834.56		2		BODINGA	297,765,954.70	8,932,978.64	8,932,978.64	-	216,685,170.68	523,384,104.02
26	OWERRI NORTH	267,534,314.44	8,026,029.43	8,026,029.43	-	198,545,640.76	466,079,955.20		3		DANGE-SHUNI	320,892,313.68	9,626,769.41	9,626,769.41	-	222,611,256.45	553,130,339.54
27	OWERRI WEST	239,332,090.73	7,179,962.72	7,179,962.72	-	174,974,433.35	414,306,524.08		4		GADA	348,412,781.26	10,452,383.44	10,452,383.44	-	239,244,237.31	598,109,402.01
	IMO TOTAL	7,072,731,920.06	212,181,957.60	212,181,957.60	-	5,112,800,848.05	12,185,532,768.11		5		GORONYO	327,753,615.87	9,832,608.48	9,832,608.48	-	218,818,437.71	556,404,662.06
	JIGAWA	249,929,279.37	7,497,878.38	7,497,878.38	-	208,821,514.25	466,248,672.00		6		GUDU	296,981,874.67	8,909,456.24	8,909,456.24	-	191,958,469.43	497,849,800.34
		295,594,166.40	8,867,824.99	8,867,824.99	-	232,383,433.12	536,845,424.51		7		GWADABAWA	339,195,678.23	10,175,870.35	10,175,870.35	-	234,008,908.97	583,380,457.55
		366,840,421.97	11,005,212.66	11,005,212.66	-	264,977,524.10	642,823,158.73		8		ILLELA	289,439,308.85	8,683,179.27	8,683,179.27	-	208,970,422.55	507,092,910.67
		277,471,896.18	8,324,156.89	8,324,156.89	-	212,019,247.47	497,815,300.54		9		ISA	312,623,308.68	9,828,712.16	9,828,712.16	-	207,612,438.63	545,064,889.47
		233,564,962.31	7,142,852.75	7,142,852.75	-	198,099,447.89	438,807,262.95		10		KEBBE	295,798,623.83	8,873,958.72	8,873,958.72	-	200,972,683.70	505,645,266.25
		327,861,084.67	7,006,948.87	7,006,948.87	-	244,161,915.61	579,029,949.15		11		KWARE	274,296,169.36	8,228,885.08	8,228,885.08	-	203,833,862.31	486,358,916.75
		238,095,091.82	9,835,832.54	9,835,832.54	-	192,843,065.44	440,773,989.90		12		RABAH	326,582,963.03	9,797,488.89	9,797,488.89	-	208,560,488.51	544,940,940.43
		275,163,645.84	8,254,909.38	8,254,909.38	-	215,085,702.72	498,504,257.94		13		SABON BIRNI	342,651,430.55	10,279,542.92	10,279,542.92	-	226,652,698.33	579,583,671.80
		241,025,092.69	7,230,752.78	7,230,752.78	-	201,130,606.70	449,386,452.17		14		SHAGARI	308,747,091.45	9,262,412.74	9,262,412.74	-	210,804,598.73	528,814,102.92
		254,629,890.93	7,638,896.73	7,638,896.73	-	203,563,274.20	465,832,061.86		15		SILAME	276,464,106.73	8,293,923.20	8,293,923.20	-	194,693,633.57	479,451,663.50
		354,204,952.52	10,626,148.58	10,626,148.58	-	252,347,902.12	617,179,003.22		16		SOKOTO NORTH	307,217,391.48	9,216,521.74	9,216,521.74	-	234,469,620.34	550,903,533.56
		261,886,229.80	7,856,586.89	7,856,586.89	-	206,504,334.21	476,247,150.90		17		SOKOTO SOUTH	304,735,536.26	9,142,066.09	9,142,066.09	-	222,725,195.01	536,602,798.17
		221,074,666.08	6,632,239.98	6,632,239.98	-	202,655,962.53	428,362,869.59		18		TAMBUJAL	341,217,411.65	10,236,522.35	10,236,522.35	-	232,018,995.01	532,472,929.17
		303,860,073.93	9,115,802.22	9,115,802.22	-	238,883,240.78	551,859,116.93		19		TANGAZA	314,588,702.45	9,437,661.07	9,437,661.07	-	197,627,262.76	521,653,626.28
		341,764,793.99	10,252,943.82	10,252,943.82	-	251,876,044.50	603,893,782.31		20		TURETA	286,280,309.35	8,588,409.28	8,588,409.28	-	183,544,913.80	478,413,632.43
		250,480,684.17	7,514,420.53	7,514,420.53	-	207,569,110.02	465,564,214.72		21		WAMAKKO	295,110,952.04	8,853,328.56	8,853,328.56	-	217,989,590.70	521,953,871.30
		265,056,045.28	7,951,681.36	7,951,681.36	-	217,953,073.69	490,960,800.33		22		WURNO	283,942,591.67	8,518,277.75	8,518,277.75	-	212,629,486.37	505,090,355.79
		276,448,821.60	8,293,464.65	8,293,464.65	-	227,250,588.30	511,992,874.55		23		YABO	266,196,117.19	7,985,883.52	7,985,883.52	-	197,985,800.24	472,167,800.95
		285,612,157.72	8,568,364.73	8,568,364.73	-	221,488,599.99	515,669,122.44			SOKOTO TOTAL	7,033,474,896.03	211,004,246.88	211,004,246.88	-	4,879,312,747.48	12,123,791,890.39	
		288,081,756.17	8,642,452.69	8,642,452.69	-	223,594,620.65	520,318,829.51	34	1	TARABA	264,218,941.04	7,926,568.23	7,926,568.23	-	180,743,991.10	448,926,216.26	
		269,874,841.98	8,096,245.26	8,096,245.26	-	217,927,994.64	496,899,081.88		2		BALI	452,139,454.72	13,564,183.64	13,564,183.64	-	6,782,0	

### Summary of Distribution of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the month of February, 2026 Shared in March, 2026

S/n	State	Gross Statutory Allocation	Total Ecology Fund	Transfer of 50% Share of Ecology to ND/DC/HYPPADEC	Net Share of Ecology	VAT	Total Net Allocation
		N	N	N	N	N	N
1	ABIA	4,831,865,266.50	144,955,957.99	144,955,957.99	0.00	3,502,636,589.18	8,334,501,855.67
2	ADAMAWA	6,094,704,548.03	182,841,136.44	-	182,841,136.44	4,413,752,158.60	10,691,297,843.07
3	AKWA IBOM	8,117,788,316.36	243,533,649.49	243,533,649.49	0.00	6,286,874,684.94	14,404,663,001.30
4	ANAMBRA	6,127,640,977.57	183,829,229.33	-	183,829,229.33	4,541,326,213.28	10,852,796,420.17
5	BAUCHI	6,956,085,093.28	208,682,552.80	-	208,682,552.80	4,477,140,380.20	11,641,908,026.28
6	BAYELSA	2,831,381,248.86	84,941,437.47	84,941,437.47	0.00	4,161,689,740.40	6,993,070,989.26
7	BENUE	7,569,297,165.98	227,078,914.98	113,539,457.49	113,539,457.49	4,659,434,975.99	12,342,271,599.46
8	BORNO	8,217,988,384.80	246,539,651.54	-	246,539,651.54	5,855,232,500.29	14,319,760,536.64
9	CROSS RIVER	5,297,878,278.69	158,936,348.36	158,936,348.36	0.00	3,500,392,143.24	8,798,270,421.93
10	DELTA	6,788,471,182.02	203,654,135.46	203,654,135.46	0.00	6,584,817,047.13	13,387,121,379.15
11	EBONYI	3,919,028,916.28	117,570,867.49	-	117,570,867.49	2,669,412,857.47	6,706,012,641.24
12	EDO	5,194,099,279.26	155,822,978.38	155,822,978.38	0.00	5,208,624,491.66	10,402,723,770.92
13	EKITI	4,124,303,188.36	123,729,095.65	-	123,729,095.65	3,266,385,717.51	7,514,418,001.53
14	ENUGU	5,277,282,088.41	158,318,462.65	-	158,318,462.65	3,553,486,870.74	8,989,087,421.80
15	GOMBE	3,615,997,372.77	108,479,921.18	54,239,960.59	54,239,960.59	2,750,520,961.22	6,420,758,294.59
16	IMO	7,072,731,920.07	212,181,957.60	212,181,957.60	0.00	5,112,800,848.05	12,185,532,768.12
17	JIGAWA	7,430,570,802.26	222,917,124.07	-	222,917,124.07	5,881,113,866.48	13,534,601,792.81
18	KADUNA	8,356,380,468.17	250,691,414.05	125,345,707.02	125,345,707.02	5,450,520,701.57	13,932,246,876.76
19	KANO	13,304,073,895.00	399,122,216.85	-	399,122,216.85	10,589,737,775.11	24,292,933,886.96
20	KATSINA	10,128,617,910.65	303,858,537.32	-	303,858,537.32	6,738,630,178.12	17,171,106,626.09
21	KEBBI	6,392,245,098.71	191,767,352.96	95,883,676.48	95,883,676.48	4,349,057,396.05	10,837,186,171.24
22	KOGI	6,606,853,531.98	198,205,605.96	99,102,802.98	99,102,802.98	4,164,109,701.45	10,870,066,036.41
23	KWARA	4,675,040,908.22	140,251,227.25	70,125,613.62	70,125,613.62	3,402,713,462.70	8,147,879,984.54
24	LAGOS	7,963,914,366.44	238,917,430.99	-	238,917,430.99	32,920,245,764.88	41,123,077,562.32
25	NASSARAWA	4,170,942,253.88	125,128,267.62	62,564,133.81	62,564,133.81	2,718,416,537.64	6,951,922,925.33
26	NIGER	7,720,092,377.40	231,602,771.32	115,801,385.66	115,801,385.66	5,266,028,317.85	13,101,922,080.92
27	OGUN	5,507,485,989.00	165,224,579.67	-	165,224,579.67	4,299,463,460.41	9,972,174,029.08
28	ONDO	5,259,997,492.42	157,799,924.77	0.00	0.00	3,876,660,102.27	9,136,657,594.69
29	OSUN	7,124,799,593.15	213,743,987.79	-	213,743,987.79	5,492,786,758.36	12,831,330,339.31
30	OYO	8,987,378,779.02	269,621,363.37	-	269,621,363.37	9,942,243,054.46	19,199,243,196.85
31	PLATEAU	5,633,882,311.98	169,016,469.36	84,508,234.68	84,508,234.68	3,724,607,014.16	9,442,997,560.82
32	RIVERS	6,983,509,450.66	209,505,283.52	209,505,283.52	0.00	18,884,349,718.54	25,867,859,169.20
33	SOKOTO	7,033,474,896.02	211,004,246.88	-	211,004,246.88	4,879,312,747.48	12,123,791,890.38
34	TARABA	5,271,612,965.49	158,148,388.96	79,074,194.48	79,074,194.48	3,173,656,106.97	8,524,343,266.94
35	YOBE	5,300,144,846.43	159,004,345.39	-	159,004,345.39	3,378,407,401.74	8,837,556,593.56
36	ZAMFARA	4,789,035,173.56	143,671,055.21	-	143,671,055.21	3,129,766,251.55	8,062,472,480.31
37	FCT-ABUJA	2,115,169,726.82	63,455,091.80	-	63,455,091.80	3,871,352,460.57	6,049,977,279.20
		232,791,766,064.52	6,983,752,981.94	2,471,516,839.86	4,512,236,142.07	216,691,540,108.26	453,995,542,314.85

### Details of Distribution of Ecology Revenue Allocation to States by Federation Account Allocation Committee for the month of February, 2026 Shared in March, 2026

S/N	States	Gross Statutory Allocation (Ecology)	Total Ecology Fund
		N	N
1	ABIA	206,942,584.48	206,942,584.48
2	ADAMAWA	220,151,322.72	220,151,322.72
3	AKWA IBOM	222,197,171.66	222,197,171.66
4	ANAMBRA	219,738,895.13	219,738,895.13
5	BAUCHI	264,353,252.96	264,353,252.96
6	BAYELSA	195,546,269.47	195,546,269.47
7	BENUE	247,848,263.51	247,848,263.51
8	BORNO	274,580,355.84	274,580,355.84
9	CROSS RIVER	222,235,065.47	222,235,065.47
10	DELTA	224,395,405.74	224,395,405.74
11	EBONYI	197,717,435.33	197,717,435.33
12	EDO	206,646,407.98	206,646,407.98
13	EKITI	197,605,864.53	197,605,864.53
14	ENUGU	222,254,245.85	222,254,245.85
15	GOMBE	208,165,510.51	208,165,510.51
16	IMO	229,778,167.94	229,778,167.94
17	JIGAWA	247,147,734.81	247,147,734.81
18	KADUNA	289,562,317.19	289,562,317.19
19	KANO	350,547,421.90	350,547,421.90
20	KATSINA	271,664,275.41	271,664,275.41
21	KEBBI	233,360,967.92	233,360,967.92
22	KOGI	244,258,483.98	244,258,483.98
23	KWARA	196,724,861.22	196,724,861.22
24	LAGOS	296,060,038.83	296,060,038.83
25	NASSARAWA	203,807,378.94	203,807,378.94
26	NIGER	261,781,503.92	261,781,503.92
27	OGUN	205,321,056.70	205,321,056.70
28	ONDO	205,727,820.71	205,727,820.71
29	OSUN	201,557,113.62	201,557,113.62
30	OYO	247,875,647.79	247,875,647.79
31	PLATEAU	230,780,396.56	230,780,396.56
32	RIVERS	238,341,541.61	238,341,541.61
33	SOKOTO	243,563,418.23	243,563,418.23
34	TARABA	212,884,603.84	212,884,603.84
35	YOBE	219,456,698.67	219,456,698.67
36	ZAMFARA	219,924,077.36	219,924,077.36
	Total	8,380,503,578.32	8,380,503,578.32

### Distribution of Ecology to Local Government Councils by Federation Account Allocation Committee for the month of February, 2026 Shared in March, 2026

S/n	State	Local Government Councils	Gross Statutory Allocation (Ecology)	Total (Ecology)
			N	N
1	ABIA	ABA NORTH	7,426,212.34	7,426,212.34
2	ABIA	ABA SOUTH	12,389,667.88	12,389,667.88
3	ABIA	AROCHEKUKUW	8,717,495.45	8,717,495.45
4	ABIA	BENDE	8,882,183.71	8,882,183.71
5	ABIA	IKWUANO	8,084,526.76	8,084,526.76
6	ABIA	ISIALA NGWA NORTH	8,349,226.46	8,349,226.46
7	ABIA	ISIALA NGWA SOUTH	8,100,985.97	8,100,985.97
8	ABIA	ISUIKWUATO	7,898,966.46	7,898,966.46
9	ABIA	NNEOCHI	8,521,859.96	8,521,859.96
10	ABIA	OBIOMA NGWA	8,647,963.53	8,647,963.53
11	ABIA	OHAFIA	9,457,239.86	9,457,239.86
12	ABIA	OSISIOMA	9,105,640.79	9,105,640.79
13	ABIA	UGWUONAGBO	6,953,268.15	6,953,268.15
14	ABIA	UKWA EAST	6,569,888.65	6,569,888.65
15	ABIA	UKWA WEST	6,841,178.50	6,841,178.50
16	ABIA	UMUJAHIA NORTH	10,197,991.03	10,197,991.03
17	ABIA	UMUJAHIA SOUTH	8,811,662.49	8,811,662.49
18	ADAMAWA	DEMISA	9,036,647.41	9,036,647.41
19	ADAMAWA	FUFORRE	11,039,596.71	11,039,596.71
20	ADAMAWA	GANYE	9,400,219.76	9,400,219.76
21	ADAMAWA	GIREI	8,230,027.85	8,230,027.85
22	ADAMAWA	GOMBI	8,143,907.47	8,143,907.47
23	ADAMAWA	GUYUK	8,707,010.63	8,707,010.63
24	ADAMAWA	HONG	9,484,022.18	9,484,022.18
25	ADAMAWA	JADA	9,921,078.35	9,921,078.35
26	ADAMAWA	YOLA-NORTH	8,625,884.00	8,625,884.00
27	ADAMAWA	LAMURDE	7,723,344.74	7,723,344.74
28	ADAMAWA	MADAGALI	7,848,645.19	7,848,645.19
29	ADAMAWA	MAHA	7,684,328.91	7,684,328.91
30	ADAMAWA	MAYO-BELWA	8,910,144.58	8,910,144.58
31	ADAMAWA	MICHIKA	8,637,857.48	8,637,857.48
32	ADAMAWA	MUBI NORTH	8,242,594.39	8,242,594.39
33	ADAMAWA	MUBI SOUTH	7,679,006.81	7,679,006.81
34	ADAMAWA	NUMAN	7,297,797.98	7,297,797.98
35	ADAMAWA	SHELLENG	8,267,203.70	8,267,203.70
36	ADAMAWA	SONG	10,406,077.34	10,406,077.34
37	ADAMAWA	TOUNGO	8,915,727.92	8,915,727.92
38	ADAMAWA	YOLA-SOUTH	8,640,013.01	8,640,013.01
39	AKWA IBOM	ABAK	8,296,455.01	8,296,455.01
40	AKWA IBOM	EASTERN OBOLO	6,477,859.46	6,477,859.46
41	AKWA IBOM	EKET	8,552,609.64	8,552,609.64
42	AKWA IBOM	EKPE ATAI	6,556,546.72	6,556,546.72
43	AKWA IBOM	ESSIEN UDIM	8,810,922.17	8,810,922.17
44	AKWA IBOM	ETIM EKPO	7,679,711.20	7,679,711.20
45	AKWA IBOM	ETINAN	8,710,130.04	8,710,130.04
46	AKWA IBOM	IBENO	6,978,983.49	6,978,983.49
47	AKWA IBOM	IBESIKPO ASUTAN	8,099,351.82	8,099,351.82
48	AKWA IBOM	IBIONO IBOM	8,811,719.82	8,811,719.82
49	AKWA IBOM	IKA	6,781,743.57	6,781,743.57
50	AKWA IBOM	IKONO	8,021,584.01	8,021,584.01
51	AKWA IBOM	IKOT ABASI	8,023,845.64	8,023,845.64
52	AKWA IBOM	IKOT EKPENE	8,275,403.15	8,275,403.15
53	AKWA IBOM	INI	7,560,391.76	7,560,391.76
54	AKWA IBOM	ITU	7,719,540.84	7,719,540.84
55	AKWA IBOM	MBO	7,205,732.51	7,205,732.51
56	AKWA IBOM	MKPAT ENIN	8,952,435.20	8,952,435.20

S/n	State	Local Government Councils	Gross Statutory Allocation (Ecology)	Total (Ecology)
			N	N
57	AKWA IBOM	NSIT IBOM	7,470,144.34	7,470,144.34
58	AKWA IBOM	NSIT UBUIUM	7,859,837.36	7,859,837.36
59	AKWA IBOM	OBAT AKARA	8,175,372.45	8,175,372.45
60	AKWA IBOM	OKOBO	7,026,946.60	7,026,946.60
61	AKWA IBOM	ONNA	7,337,499.22	7,337,499.22
62	AKWA IBOM	ORON	7,515,662.84	7,515,662.84
63	AKWA IBOM	ORUK ANAM	8,855,115.74	8,855,115.74
64	AKWA IBOM	UDUNG UKO	6,596,235.11	6,596,235.11
65	AKWA IBOM	UKANAFUN	8,093,634.35	8,093,634.35
66	AKWA IBOM	UQUO	6,598,584.11	6,598,584.11
67	AKWA IBOM	URUAN	8,605,613.00	8,605,613.00
68	AKWA IBOM	URUE OFFONG/ORUK	7,120,721.12	7,120,721.12

Distribution of Ecology to Local Government Councils by Federation Account Allocation Committee for the month of February, 2026 Shared in March, 2026

S/n	State	Local Government Councils	Gross Statutory Allocation (Ecology)	Total (Ecology)
			₦	₦
169	CROSS RIVER	ABI	8,460,045.67	8,460,045.67
170	CROSS RIVER	AKAMKPA	10,634,174.78	10,634,174.78
171	CROSS RIVER	AKPABUYO	10,180,036.71	10,180,036.71
172	CROSS RIVER	BAKASSI	6,568,337.94	6,568,337.94
173	CROSS RIVER	BEKWARA	7,846,349.92	7,846,349.92
174	CROSS RIVER	BIASE	9,026,643.59	9,026,643.59
175	CROSS RIVER	BOKI	10,348,570.89	10,348,570.89
176	CROSS RIVER	CALABAR MUNICIPAL	8,197,661.21	8,197,661.21
177	CROSS RIVER	CALABAR SOUTH	8,737,696.40	8,737,696.40
178	CROSS RIVER	ETUNG	6,841,956.80	6,841,956.80
179	CROSS RIVER	IKOM	9,335,753.58	9,335,753.58
180	CROSS RIVER	OBANLIKU	8,056,566.94	8,056,566.94
181	CROSS RIVER	OBUBRA	8,879,554.10	8,879,554.10
182	CROSS RIVER	OBUDU	8,406,597.25	8,406,597.25
183	CROSS RIVER	ODUKPANI	9,535,562.87	9,535,562.87
184	CROSS RIVER	OGAJA	8,961,793.28	8,961,793.28
185	CROSS RIVER	YAKURR	8,997,122.70	8,997,122.70
186	CROSS RIVER	YALA	9,921,923.74	9,921,923.74
187	DELTA	ANIOCHA NORTH	6,947,938.09	6,947,938.09
188	DELTA	ANIOCHA SOUTH	7,572,976.85	7,572,976.85
189	DELTA	BOMADI	6,473,647.24	6,473,647.24
190	DELTA	BURUTU	9,303,801.65	9,303,801.65
191	DELTA	ETHIOPE EAST	8,465,013.79	8,465,013.79
192	DELTA	ETHIOPE WEST	8,671,058.38	8,671,058.38
193	DELTA	IKA NORTH EAST	9,192,921.89	9,192,921.89
194	DELTA	IKA SOUTH	8,646,077.53	8,646,077.53
195	DELTA	ISOKE NORTH	8,135,321.80	8,135,321.80
196	DELTA	ISOKE SOUTH	9,097,105.54	9,097,105.54
197	DELTA	NDOKWA EAST	7,644,372.48	7,644,372.48
198	DELTA	NDOKWA WEST	7,884,014.11	7,884,014.11
199	DELTA	OKPE	7,221,586.78	7,221,586.78
200	DELTA	OSHMILI NORTH	7,072,569.70	7,072,569.70
201	DELTA	OSHMILI SOUTH	7,674,553.88	7,674,553.88
202	DELTA	PATANI	6,337,973.47	6,337,973.47
203	DELTA	SAPELE	7,983,167.56	7,983,167.56
204	DELTA	UDU	8,393,473.91	8,393,473.91
205	DELTA	UGHELLI NORTH	10,961,632.62	10,961,632.62
206	DELTA	UGHELLI SOUTH	8,689,455.56	8,689,455.56
207	DELTA	UKWUANI	6,891,509.92	6,891,509.92
208	DELTA	UWIE	8,097,432.40	8,097,432.40
209	DELTA	WARRI SOUTH	10,062,780.15	10,062,780.15
210	DELTA	WARRI NORTH	8,281,078.38	8,281,078.38
211	DELTA	WARRI SOUTH-WEST	7,952,671.79	7,952,671.79
212	EBONYI	ABAKALIKI	9,030,791.42	9,030,791.42
213	EBONYI	AFIKPO NORTH	8,479,898.95	8,479,898.95
214	EBONYI	AFIKPO SOUTH	8,552,899.12	8,552,899.12
215	EBONYI	EBONYI	8,247,384.67	8,247,384.67
216	EBONYI	ESHA NORTH	8,220,621.45	8,220,621.45
217	EBONYI	EZZA SOUTH	8,544,447.97	8,544,447.97
218	EBONYI	IKWO	9,983,536.54	9,983,536.54
219	EBONYI	ISHIELU	8,843,150.68	8,843,150.68
220	EBONYI	IVO	8,000,932.70	8,000,932.70
221	EBONYI	IZZI	11,113,260.91	11,113,260.91
222	EBONYI	OHAOZARA	8,621,501.86	8,621,501.86
223	EBONYI	OHAIKWU	9,513,165.04	9,513,165.04
224	EBONYI	ONICHA	10,419,276.18	10,419,276.18
225	EDO	AKOKO EDO	10,817,423.04	10,817,423.04
226	EDO	EGOR	10,274,198.03	10,274,198.03
227	EDO	ESAN CENTRAL	6,798,625.02	6,798,625.02
228	EDO	ESAN NORTH EAST	6,999,384.77	6,999,384.77
229	EDO	ESAN SOUTH EAST	8,380,677.68	8,380,677.68
230	EDO	ESAN WEST	7,123,273.05	7,123,273.05
231	EDO	ETSAKO CENTRAL	7,129,824.91	7,129,824.91
232	EDO	ETSAKO EAST	8,271,191.30	8,271,191.30
233	EDO	ETSAKO WEST	9,103,461.24	9,103,461.24
234	EDO	IGUEBEN	6,624,103.94	6,624,103.94
235	EDO	IKPOBA OKHA	11,366,223.61	11,366,223.61
236	EDO	OREDO	11,697,652.39	11,697,652.39
237	EDO	ORHIONWON	9,168,704.98	9,168,704.98
238	EDO	OVI NORTH EAST	8,743,966.66	8,743,966.66
239	EDO	OVI SOUTH WEST	9,543,320.15	9,543,320.15
240	EDO	OWAN EAST	8,371,474.24	8,371,474.24
241	EDO	OWAN WEST	6,865,745.62	6,865,745.62
242	EDO	UHUNMWODE	8,543,727.76	8,543,727.76
243	EKITI	ADO EKITI	10,039,061.92	10,039,061.92
244	EKITI	AIYEKIRE	7,639,047.74	7,639,047.74
245	EKITI	EFON	7,283,724.61	7,283,724.61
246	EKITI	EKITI EAST	7,520,841.09	7,520,841.09
247	EKITI	EKITI SOUTH WEST	7,966,036.30	7,966,036.30
248	EKITI	EKITI WEST	8,120,643.24	8,120,643.24
249	EKITI	EMURE	6,691,460.46	6,691,460.46
250	EKITI	IDO-OSI	8,243,343.99	8,243,343.99
251	EKITI	IJERO	8,820,050.42	8,820,050.42
252	EKITI	IKERE	7,701,840.91	7,701,840.91
253	EKITI	IKOLE	8,253,792.43	8,253,792.43
254	EKITI	ILEJEMEI	5,792,183.74	5,792,183.74
255	EKITI	IREPODUNIFELODUN	7,341,202.04	7,341,202.04
256	EKITI	ISEORUN	7,163,817.60	7,163,817.60
257	EKITI	MOBA	7,683,291.01	7,683,291.01
258	EKITI	OYE	7,468,758.14	7,468,758.14
259	ENUGU	AGWU	9,355,905.74	9,355,905.74
260	ENUGU	ANINRI	7,883,022.97	7,883,022.97
261	ENUGU	ENUGU EAST	10,670,507.11	10,670,507.11
262	ENUGU	ENUGU NORTH	10,030,668.65	10,030,668.65
263	ENUGU	ENUGU SOUTH	9,698,501.43	9,698,501.43
264	ENUGU	EZEAGU	9,324,801.49	9,324,801.49
265	ENUGU	IGBO ETITI	9,415,120.73	9,415,120.73
266	ENUGU	IGBO EZE NORTH	10,190,147.84	10,190,147.84
267	ENUGU	IGBO EZE SOUTH	9,272,283.98	9,272,283.98
268	ENUGU	ISI UZO	8,671,138.71	8,671,138.71
269	ENUGU	NKANU EAST	9,078,099.36	9,078,099.36
270	ENUGU	NKANU WEST	8,814,198.08	8,814,198.08

S/n	State	Local Government Councils	Gross Statutory Allocation (Ecology)	Total (Ecology)
			₦	₦
271	ENUGU	NSUKKA	11,415,539.56	11,415,539.56
272	ENUGU	OJI RIVER	7,832,665.85	7,832,665.85
273	ENUGU	UDENU	8,669,494.41	8,669,494.41
274	ENUGU	UDI	9,844,095.31	9,844,095.31
275	ENUGU	UZO UWANI	8,152,271.43	8,152,271.43
276	GOMBE	AKKO	13,007,092.63	13,007,092.63
277	GOMBE	BALANGA	9,446,173.33	9,446,173.33
278	GOMBE	BILLIRI	9,507,365.92	9,507,365.92
279	GOMBE	DUKKU	10,359,558.08	10,359,558.08
280	GOMBE	FUNAKAYE	10,076,088.02	10,076,088.02
281	GOMBE	GOMBE	10,971,579.89	10,971,579.89
282	GOMBE	KALTUNGO	8,602,732.49	8,602,732.49
283	GOMBE	KWAMI	9,228,015.23	9,228,015.23
284	GOMBE	NAFADA	8,413,020.27	8,413,020.27
285	GOMBE	SHOMGOM	7,978,684.69	7,978,684.69
286	GOMBE	YAMALTU/DEBA	10,889,610.64	10,889,610.64
287	IMO	ABOH MBAISE	8,512,366.98	8,512,366.98
288	IMO	AHIAZU MBAISE	8,010,566.41	8,010,566.41
289	IMO	EHIME MBANO	7,359,223.87	7,359,223.87
290	IMO	EZINIHITE MBAISE	7,827,102.29	7,827,102.29
291	IMO	IDEATO NORTH	8,393,051.17	8,393,051.17
292	IMO	IDEATO SOUTH	8,421,155.07	8,421,155.07
293	IMO	IHITE UBOMA	7,537,377.94	7,537,377.94
294	IMO	IKEDURU	7,983,644.30	7,983,644.30
295	IMO	ISIALA MBANO	8,982,245.54	8,982,245.54
296	IMO	ISU	7,939,047.93	7,939,047.93
297	IMO	MBAITOLI	9,792,482.43	9,792,482.43
298	IMO	NGOR/OKPALA	8,316,710.11	8,316,710.11
299	IMO	NJABA	7,513,100.58	7,513,100.58
300	IMO	NKWANGELE	7,311,470.62	7,311,470.62
301	IMO	NKWERRI	6,513,361.34	6,513,361.34
302	IMO	OBOWO	7,060,398.62	7,060,398.62
303	IMO	OGUTA	8,288,654.72	8,288,654.72
304	IMO	OHAIJIEGBEMA	8,971,493.41	8,971,493.41
305	IMO	OKIGWE	7,860,341.00	7,860,341.00
306	IMO	ONUIMO	6,983,089.65	6,983,089.65
307	IMO	ORLU	7,680,439.06	7,680,439.06
308	IMO	ORSU	7,471,401.41	7,471,401.41
309	IMO	ORU	7,226,773.21	7,226,773.21
310	IMO	ORU WEST	7,476,001.73	7,476,001.73
311	IMO	OWERRI MUNICIPAL	7,544,466.04	7,544,466.04
312	IMO	OWERRI NORTH	8,026,029.43	8,026,029.43
313	IMO	OWERRI WEST	7,179,962.72	7,179,962.72
314	JIGAWA	AUYO	7,497,878.38	7,497,878.38
315	JIGAWA	BABURA	8,867,824.99	8,867,824.99
316	JIGAWA	BIRNIN KUDU	11,005,212.66	11,005,212.66
317	JIGAWA	BIRNIWA	8,324,156.89	8,324,156.89
318	JIGAWA	GAGARAWA	7,142,852.75	7,142,852.75
319	JIGAWA	BUJI	7,006,948.87	7,006,948.87
320	JIGAWA	DUTSE	9,835,832.54	9,835,832.54
321	JIGAWA	GARKI	8,254,909.38	8,254,909.38
322	JIGAWA	GUMEL	7,230,752.78	7,230,752.78
323	JIGAWA	GURI	7,638,896.73	7,638,896.73
324	JIGAWA	GWARAM	10,626,148.58	10,626,148.58
325	JIGAWA	GIWIWA	7,856,586.89	7,856,586.89
326	JIGAWA	HADEJIA	6,632,239.98	6,632,239.98
327	JIGAWA	JAHUN	9,115,802.22	9,115,802.22
328	JIGAWA	KAFIN HAUSA	10,252,943.82	10,252,943.82
329	JIGAWA	KAUGAMA	7,514,420.53	7,514,420.53
330	JIGAWA	KAZAURE	7,951,681.36	7,951,681.36
331	JIGAWA	KIRI-KASAMMA	8,293,464.65	8,293,464.65
332	JIGAWA	KIYAWA	8,568,364.73	8,568,364.73
333	JIGAWA	MAIGATARI	8,642,452.69	8,642,452.69
334	JIGAWA	MALAM MADORI	8,096,245.26	8,096,245.26
335	JIGAWA	MIGA	7,426,354.79	7,426,354.79
336	JIGAWA	RINGIM	9,113,759.98	9,113,759.98
337	JIGAWA	RONI	6,739,702.57	6,739,702.57
338	JIGAWA	SULE TAKARKAR	8,459,131.54	8,459,131.54
339	JIGAWA	TAURA	7,693,537.26	7,693,537.26
340	JIGAWA	YANKWASHI	7,129,021.26	7,129,021.26
341	KADUNA	BIRNIN GWARI	13,347,583.11	13,347,583.11
342	KADUNA	CHIKUN	13,572,174.07	13,572,174.07
343	KADUNA	GIWA	11,232,057.89	11,232,057.89
344	KADUNA	KAJURU	8,648,523.89	8,648,523.89
345	KADUNA	IGABI	14,217,782.85	14,217,782.85
346	KADUNA	IKARA	9,524,631.99	9,524,631.99
347	KADUNA	JABA	8,305,460.36	8,305,460.36
348	KADUNA	JEMAA	11,066,481.38	11,066,481.38
349	KADUNA	KACHIA	12,207,480.12	12,207,480.12
350	KADUNA	KADUNA NORTH	11,532,417.37	11,532,417.37
351	KADUNA	KADUNA SOUTH	12,312,659.53	12,312,659.53
352	KADUNA	KAGARKO	10,640,281.04	10,640,281.04
353	KADUNA	KAURA	9,218,395.79	9,218,395.79
354	KADUNA	KAURU	9,491,921.90	9,491,921.90
355	KADUNA	KUBAU	10,987,828.80	10,987,828.80

## Distribution of Ecology to Local Government Councils by Federation Account Allocation Committee for the month of February, 2026 Shared in March, 2026

S/n	State	Local Government Councils	Gross Statutory Allocation (Ecology)	Total (Ecology)
			N	N
475	KOGI	MOPA-MURO	7,059,483.00	7,059,483.00
476	KOGI	OFU	10,263,428.30	10,263,428.30
477	KOGI	OGORIMAGONGO	6,853,510.68	6,853,510.68
478	KOGI	OKEHI	9,936,028.55	9,936,028.55
479	KOGI	OKENE	12,426,613.49	12,426,613.49
480	KOGI	OLAMABORO	9,386,771.91	9,386,771.91
481	KOGI	OMALA	8,887,826.91	8,887,826.91
482	KOGI	YAGBA EAST	9,529,899.23	9,529,899.23
483	KOGI	YAGBA WEST	9,324,677.27	9,324,677.27
484	KWARA	ASA	8,053,280.88	8,053,280.88
485	KWARA	BARUTEN	13,243,153.55	13,243,153.55
486	KWARA	EDU	10,150,045.91	10,150,045.91
487	KWARA	EKITI	6,181,152.16	6,181,152.16
488	KWARA	IFELODUN	10,724,944.05	10,724,944.05
489	KWARA	ILORIN EAST	9,217,953.01	9,217,953.01
490	KWARA	ILORIN SOUTH	9,317,296.91	9,317,296.91
491	KWARA	ILORIN WEST	10,987,137.24	10,987,137.24
492	KWARA	IREPODUN	7,942,979.89	7,942,979.89
493	KWARA	KAI AMA	10,562,789.79	10,562,789.79
494	KWARA	MORO	8,373,433.52	8,373,433.52
495	KWARA	OFFA	7,437,558.53	7,437,558.53
496	KWARA	OKE-ERO	6,223,130.42	6,223,130.42
497	KWARA	OSIN	6,196,741.36	6,196,741.36
498	KWARA	OPYUN	7,075,647.76	7,075,647.76
499	KWARA	PATEGI	8,563,982.25	8,563,982.25
500	LAGOS	AGEGE	12,017,942.25	12,017,942.25
501	LAGOS	AJEROMIFELODUN	15,447,476.37	15,447,476.37
502	LAGOS	ALIMOSHO	24,912,001.41	24,912,001.41
503	LAGOS	AMOWO-ODOFIN	9,736,693.97	9,736,693.97
504	LAGOS	APAPA	8,186,087.14	8,186,087.14
505	LAGOS	BADAGRY	9,151,743.42	9,151,743.42
506	LAGOS	EPE	8,402,698.64	8,402,698.64
507	LAGOS	ETI-OSA	10,136,961.99	10,136,961.99
508	LAGOS	IBEJU-LEKKI	6,768,820.26	6,768,820.26
509	LAGOS	IFAKO/IJAYE	11,541,520.04	11,541,520.04
510	LAGOS	IKEJA	9,977,073.12	9,977,073.12
511	LAGOS	IKORODU	13,717,980.68	13,717,980.68
512	LAGOS	KOSOFE	14,841,968.72	14,841,968.72
513	LAGOS	LAGOS ISLAND	7,989,661.24	7,989,661.24
514	LAGOS	LAGOS MAINLAND	9,640,809.45	9,640,809.45
515	LAGOS	MUSHIN	14,433,016.06	14,433,016.06
516	LAGOS	OJO	14,004,629.77	14,004,629.77
517	LAGOS	OSHO/IISOLO	14,299,898.17	14,299,898.17
518	LAGOS	SOMOLU	11,059,634.13	11,059,634.13
519	LAGOS	SURULERE	12,650,814.18	12,650,814.18
520	NASSARAWA	AKWANGA	8,277,444.05	8,277,444.05
521	NASSARAWA	AWE	9,330,174.03	9,330,174.03
522	NASSARAWA	DOMA	9,553,269.97	9,553,269.97
523	NASSARAWA	KARU	11,271,556.69	11,271,556.69
524	NASSARAWA	KEANA	8,048,376.54	8,048,376.54
525	NASSARAWA	KEFFI	7,568,164.61	7,568,164.61
526	NASSARAWA	KOKONA	8,647,307.82	8,647,307.82
527	NASSARAWA	LAFIA	13,530,951.49	13,530,951.49
528	NASSARAWA	NASARAWA	12,539,735.53	12,539,735.53
529	NASSARAWA	NASARAWA EGGON	9,592,706.76	9,592,706.76
530	NASSARAWA	OBI	9,182,074.13	9,182,074.13
531	NASSARAWA	TOTO	9,755,294.71	9,755,294.71
532	NASSARAWA	WAMBA	7,831,211.28	7,831,211.28
533	NIGER	AGAIE	8,610,998.80	8,610,998.80
534	NIGER	AGWARA	7,393,129.60	7,393,129.60
535	NIGER	BIDA	8,466,668.24	8,466,668.24
536	NIGER	BORGU	13,782,492.16	13,782,492.16
537	NIGER	BOSSO	8,273,019.51	8,273,019.51
538	NIGER	EDATI	8,713,242.94	8,713,242.94
539	NIGER	GBAKO	8,253,076.37	8,253,076.37
540	NIGER	GURARA	7,374,646.63	7,374,646.63
541	NIGER	KATCHA	7,957,668.25	7,957,668.25
542	NIGER	KONTAGORA	8,763,628.11	8,763,628.11
543	NIGER	LAPAI	8,560,265.54	8,560,265.54
544	NIGER	LAVUN	9,960,903.27	9,960,903.27
545	NIGER	MAGAMA	10,203,661.07	10,203,661.07
546	NIGER	MARIGA	11,298,160.85	11,298,160.85
547	NIGER	MASHEGU	13,331,127.34	13,331,127.34
548	NIGER	MINNA	8,443,032.28	8,443,032.28
549	NIGER	MOKWA	11,459,735.20	11,459,735.20
550	NIGER	MUYA	7,740,804.91	7,740,804.91
551	NIGER	PAIKORO	8,908,774.90	8,908,774.90
552	NIGER	RAFI	10,275,274.12	10,275,274.12
553	NIGER	RJAU	9,666,263.78	9,666,263.78
554	NIGER	SHIRORO	11,427,004.84	11,427,004.84
555	NIGER	SULEJA	8,356,855.58	8,356,855.58
556	NIGER	TAFA	6,801,153.98	6,801,153.98
557	NIGER	WUSHISHI	7,581,183.06	7,581,183.06
558	OGUN	ABEOKUTA NORTH	8,511,506.04	8,511,506.04
559	OGUN	ABEOKUTA SOUTH	8,786,827.64	8,786,827.64
560	OGUN	ADO-ODO/OTA	13,505,644.96	13,505,644.96
561	OGUN	EGBADO NORTH	8,880,074.94	8,880,074.94
562	OGUN	EGBADO SOUTH	7,958,133.70	7,958,133.70
563	OGUN	EWEKORO	6,053,551.69	6,053,551.69
564	OGUN	REMO NORTH	5,897,229.08	5,897,229.08
565	OGUN	IFO	13,241,977.98	13,241,977.98
566	OGUN	IJEBU EAST	7,880,623.51	7,880,623.51
567	OGUN	IJEBU NORTH	9,846,068.50	9,846,068.50
568	OGUN	IJEBU ODE	7,596,246.16	7,596,246.16
569	OGUN	IKENNE	6,862,876.12	6,862,876.12
570	OGUN	IJEBU NORTH EAST	6,188,653.30	6,188,653.30
571	OGUN	IMEKO-AFON	7,114,642.90	7,114,642.90
572	OGUN	IPOKIA	7,452,006.02	7,452,006.02
573	OGUN	OBAFEMI/OWODE	9,035,579.71	9,035,579.71
574	OGUN	ODEDAH	7,585,188.72	7,585,188.72
575	OGUN	ODOGBOLU	7,049,643.85	7,049,643.85

S/n	State	Local Government Councils	Gross Statutory Allocation (Ecology)	Total (Ecology)
			N	N
576	OGUN	OGUN WATERSIDE	6,696,049.21	6,696,049.21
577	OGUN	SHAGAMU	9,082,055.65	9,082,055.65
578	ONDO	AKOKO NORTH EAST	8,754,371.51	8,754,371.51
579	ONDO	AKOKO NORTH WEST	9,260,721.06	9,260,721.06
580	ONDO	AKOKO SOUTH WEST	9,428,176.30	9,428,176.30
581	ONDO	AKOKO SOUTH EAST	6,993,040.13	6,993,040.13
582	ONDO	AKURE NORTH	7,327,859.74	7,327,859.74
583	ONDO	AKURE SOUTH	11,261,197.18	11,261,197.18
584	ONDO	IDANRE	7,931,053.64	7,931,053.64
585	ONDO	IFEDORE	7,990,572.86	7,990,572.86
586	ONDO	OKITIPUPA	9,606,619.74	9,606,619.74
587	ONDO	ILAJE	10,424,361.30	10,424,361.30
588	ONDO	ESE-EDO	7,976,192.51	7,976,192.51
589	ONDO	ILE-OLUJI-OKEIGBO	8,255,882.07	8,255,882.07
590	ONDO	IRELE	7,672,326.54	7,672,326.54
591	ONDO	ODIGBO	9,595,291.30	9,595,291.30
592	ONDO	ONDO EAST	6,368,092.46	6,368,092.46
593	ONDO	ONDO WEST	10,524,723.51	10,524,723.51
594	ONDO	OSE	8,480,071.87	8,480,071.87
595	ONDO	OWO	9,949,371.05	9,949,371.05
596	OSUN	ATAKUMOSA EAST	6,217,891.51	6,217,891.51
597	OSUN	ATAKUMOSA WEST	6,235,333.55	6,235,333.55
598	OSUN	AIYEDADE	7,768,178.24	7,768,178.24
599	OSUN	AIYEDIRE	6,866,897.86	6,866,897.86
600	OSUN	BOLUWADURO	6,498,239.96	6,498,239.96
601	OSUN	BORIPE	7,401,176.14	7,401,176.14
602	OSUN	EDE NORTH	6,203,285.25	6,203,285.25
603	OSUN	EDE SOUTH	6,442,430.19	6,442,430.19
604	OSUN	EGBEDORE	6,336,449.76	6,336,449.76
605	OSUN	EJIGBO	7,193,122.61	7,193,122.61
606	OSUN	IFE CENTRAL	7,616,298.44	7,616,298.44
607	OSUN	IFE EAST	8,802,685.85	8,802,685.85
608	OSUN	IFE NORTH	8,205,372.92	8,205,372.92
609	OSUN	IFE SOUTH	7,152,543.87	7,152,543.87
610	OSUN	IFEDAYO	5,620,621.00	5,620,621.00
611	OSUN	IFELODUN	7,242,702.11	7,242,702.11
612	OSUN	ILA	6,385,432.17	6,385,432.17
613	OSUN	ILESHA EAST	6,656,882.17	6,656,882.17
614	OSUN	ILESHA WEST	7,054,260.69	7,054,260.69
615	OSUN	IREPODUN	6,981,233.40	6,981,233.40
616	OSUN	IREWOLE	7,553,431.43	7,553,431.43
617	OSUN	ISOKAN	6,855,991.80	6,855,991.80
618	OSUN	IWO	8,430,404.02	8,430,404.02
619	OSUN	OBOKUN	6,991,026.39	6,991,026.39
620	OSUN	ODO-OTIN	9,210,590.28	9,210,590.28
621	OSUN	OLA-OLUWA	6,304,434.29	6,304,434.29
622	OSUN	OLORUNDA	7,625,513.87	7,625,513.87
623	OSUN	ORIADE	7,649,963.98	7,649,963.98
624	OSUN	OROLU	6,741,344.04	6,741,344.04
625	OSUN	OSOGBO	7,500,249.98	7,500,249.98
626	OYO	AFIJO	7,381,671.81	7,381,671.81
627	OYO	AKINYELE	8,572,323.07	8,572,323.07
628	OYO	ATIBA	8,538,970.47	8,538,970.47
629	OYO	ATISBO	9,148,502.20	9,148,502.20
630	OYO	EGBEDA	9,282,073.22	9,282,073.22
631	OYO	IBADAN NORTH	9,540,081.89	9,540,081.89
632	OYO	IBADAN NORTH EAST	10,342,787.64	10,342,787.64
633	OYO	IBADAN NORTH WEST	7,611,912.14	7,611,912.14
634	OYO	IBADAN SOUTH EAST	9,033,733.29	9,033,733.29
635	OYO	IBADAN SOUTH WEST	9,457,903.63	9,457,903.63
636	OYO	IBARAPA CENTRAL	6,840,294.39	6,840,294.39
637	OYO	IBARAPA NORTH	7,133,608.90	7,133,608.90
638	OYO	IDO	6,993,099.52	6,993,099.52
639	OYO	SAKI WEST	10,386,598.69	10,386,598.69
640	OYO	IFELOJU	7,082,689.96	7,082,689.96
641	OYO	IREPO	7,432,277.78	7,432,277.78
642	OYO	ISEYIN	9,710,396.28	9,710,396.28
643	OYO	ITESIJAWU	8,396,338.70	8,396,338.70
644	OYO	IWAJOWA	7,707,961.69	7,707,961.69
645	OYO	OLORUNSOGO	6,959,849.90	6,959,849.90
646	OYO	KAJOLA	8,595,373.63	8,595,373.63
647	OYO	LAGELU	7,961,590.56	7,961,590.56
648	OYO	OGBOMOSHO NORTH	8,242,246.29	8,242,246.29
649	OYO	OGBOMOSHO SOUTH	7,055,963.91	7,055,963.91
650	OYO	OGO-OLUWA	6,456,901.91	6,456,901.91
651	OYO	OLUYOLE	8,558,991.25	8,558,991.25
652	OYO	ONA-ARA	9,325,260.19	9,325,260.19
653	OYO	ORELOPE	7,142,262.73	7,142,262.73
654	OYO	ORI IRE	8,589,398.66	8,589,398.66
655	OYO	OYO EAST	7,252,318.44	7,252,318.44
656	OYO	OYO WEST	7,283,978.05	7,283,978.05
657	OYO	SAKI EAST	7,248,607.55	7,248,607.55
658	OYO	IFEDAPO	8,355,395.00	8,355,395.00
659	PLATEAU	BARKIN LADI	9,855,913.13	9,855,913.13
660	PLATEAU	BASSA	9,942,189.73	9,942,189.73
661	PLATEAU	BOKKOS	9,898,865.56	9,898,865.56

# Alake Calls For Africa To End Raw Mineral Exports, Push Value Chain Development



From left: H.E Lasuba Loduru Wongo Minister of Mining Republic Of South Sudan, Dr. Dele Alake, Minister of Solid Minerals Development, Nigeria, H.E. Dr. William Samoei Ruto, President of the Republic of Kenya and Commander in Chief of the Defence Forces, Hon. Hassan Ali Joho, Cabinet Secretary, Ministry of Mining, Blue Economy and Maritime Affairs, Republic of Kenya, Hon. Dahir Shire Mohamed, - Minister of Petroleum and Mineral resources, Federal Government of Somalia, Hon. Anthony Peter Mavunde, MP Minister for Minerals, United republic of Tanzania at the Kenyan Mining Investment Conference and Exhibition in Nairobi.

Credit: MMSD

By Kingsley Benson

At the Kenya Mining Investment Conference and Exhibition 2026, the Honourable Minister of Solid Minerals Development, Dr. Dele Alake, urged African countries to halt the export of raw minerals and prioritise value addition through coordinated continental policies.

Alake, who also chairs the Africa Minerals Strategy Group, said that Africa's long-standing reliance on exporting unprocessed resources has limited industrial growth and weakened the continent's position in global mineral markets. He argued that rising global demand for minerals used in clean energy technologies and digital infrastructure presents an opportunity for Africa to reposition itself within global supply chains.

"For decades, Africa has remained largely an exporter of raw materials," Alake said, noting that this model has constrained economic transformation and reduced the continent's ability to capture higher value from its natural resources.

He warned that fragmented national policies continue to undermine Africa's bargaining power with international buyers and investors. According to him, individual country strategies lack the scale required to influence pricing or negotiate favourable terms with multinational off-takers.

Alake called for harmonised mining regulations, coordinated policy frameworks, and the development of cross-border infrastructure to support processing and refining activities. He also emphasised the role of the African Continental Free Trade Area in enabling intra-African trade and supporting the emergence of regional value chains.

The push aligns with a broader shift in policy thinking across the continent, where minerals are increasingly viewed as a foundation for industrialisation rather than a standalone export sector. Key resources such as

**... fragmented national policies continue to undermine Africa's bargaining power with international buyers and investors**

lithium, cobalt, manganese, graphite, and rare earth elements have become central to global energy transition and technology supply chains, increasing the strategic importance of Africa's mineral reserves.

Membership of the Africa Minerals Strategy Group has expanded from 16 countries in 2023 to 31 countries,

reflecting growing interest in coordinated approaches to resource management. However, analysts note that translating this alignment into practical outcomes will depend on sustained political commitment and institutional capacity.

Efforts to move into processing and refining face structural constraints, including limited infrastructure, energy supply challenges, and financing gaps. In many cases, African countries continue to export raw materials while importing finished or semi-processed products, resulting in significant value loss.

Alake's remarks indicate a policy direction that favours regional cooperation over isolated national interventions. The approach seeks to strengthen economic sovereignty by retaining more value within the continent, while also positioning Africa as a more competitive player in global mineral supply chains.

The proposed transition carries implications for multiple stakeholders. Governments could benefit from higher revenues and industrial expansion, while local industries may see opportunities in processing and manufacturing. At the same time, countries and businesses reliant on raw mineral exports may face adjustment pressures, particularly if policy changes are implemented unevenly.

Observers also point to execution risks, including the challenge of aligning regulations across jurisdictions, financing large-scale infrastructure, and maintaining policy consistency. Without these elements, the shift from extraction to value addition may remain limited in scope.

Despite these constraints, the call for coordinated action reflects increasing recognition that Africa's mineral wealth, if strategically managed, could play a central role in driving long-term economic transformation.



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# Subsidy Removal Must Cut Borrowing, Sanusi Warns FG



Muhammadu Sanusi II, Emir of Kano

By Ahmed Ahmed

The Emir of Kano, Muhammadu Sanusi II, has raised fresh concerns over Nigeria's fiscal direction, warning that continued borrowing following the removal of fuel subsidies risks undermining the credibility and long-term gains of the federal government's economic reform agenda.

Speaking at the 5th annual lecture organised by TheNiche in Lagos, the former Governor of the Central Bank of Nigeria (CBN) questioned what he described as contradictions in the country's fiscal management, arguing that the expected financial relief from ending subsidy payments should have translated into lower borrowing and more visible improvements in public welfare.

His intervention comes at a time of renewed debate over the President Bola Ahmed Tinubu administration's debt strategy, particularly following the President's request to the Senate for approval of a \$516 million external loan to finance sections of the proposed Sokoto-Badagry Super-highway.

Addressing participants at the event, Emir Sanusi said the logic behind subsidy removal was to free up substantial fiscal resources for national development and reduce pressure on public finances.

He questioned why, despite this policy shift, the government continues to seek fresh loans.

"We've removed the subsidy. We're not spending it. What we should not see is fiscal contradictions. You cannot remove the subsidy and continue borrowing. If you're not paying the subsidy and you've got the money, why are we still borrowing and borrowing? What are we borrowing for?" he asked.

The remarks strike at the heart of growing public concerns over whether the economic pain associated with reforms is being matched by prudent fiscal discipline.

The removal of fuel subsidies and the liberalisation of the foreign exchange market were among the administration's earliest and most consequential policy decisions.

Both measures triggered significant economic adjustments, including higher living costs and inflationary pressure, but were defended by government officials as necessary structural corrections.

Emir Sanusi, who has long advocated market-based reforms, reiterated his support for the policy direction.

He maintained that Nigeria's past dependence on fuel subsidies and artificial exchange rate controls had created distortions that made eventual adjustment unavoidable.

"I have always said the subsidy regime was unsustainable. We cannot continue exporting jobs to foreign refineries when we are an oil-producing country and not refining our own products," he said.

He pointed to recent gains in domestic refining as evi-

dence that reform can yield strategic benefits.

"Today we have a situation where we have our own domestic refinery, we're not importing petroleum products, we're even exporting to Europe, and this is very good for the economy," he added.

Yet, despite acknowledging these gains, Sanusi argued that poor sequencing and weak policy coordination have diluted the effectiveness of the reforms.

He particularly criticised the simultaneous removal of subsidies and exchange rate liberalisation without sufficiently tightening monetary conditions beforehand.

According to him, this sequencing intensified pressure on the naira and contributed to the sharp currency volatility witnessed during the transition period.

"Artificial exchange rates, especially when you're printing money, cannot work. There was going to be devaluation," he said.

He stated that timing was crucial to managing the transition.

"If you decide to remove subsidies and liberalise exchange rates in an environment of very loose monetary conditions, before you tighten the money supply, the naira drops into a bottomless pit. That was a timing issue."

Sanusi argued that monetary tightening should have either preceded or accompanied exchange rate liberalisation to cushion the economy from excessive disruption.

On debt sustainability, the former CBN governor warned that Nigeria's fiscal condition remains precarious.

"When you get to a point where 100 percent of your revenue goes to debt service, you cannot continue. Where is the money going to come from?" he asked.

## ... the logic behind subsidy removal was to free up substantial fiscal resources for national development and reduce pressure on public finances

His comments echo broader concerns from economic analysts who have repeatedly warned that debt-financed infrastructure expansion must be carefully balanced against fiscal sustainability.

Emir Sanusi also used the platform to reiterate his long-standing views on governance and public service ethics.

"Public service is an honour. If you want to make money, go into business," he said, citing industrialist Aliko Dangote as an example of wealth creation through private enterprise rather than public office.

Also speaking at the lecture, Abia State Governor Alex Otti broadened the discussion by linking Nigeria's economic difficulties to decades of poor leadership and weak civic engagement.

According to Otti, the country's rising poverty, unemployment and institutional decline are the cumulative consequences of governance failures spanning several decades.

"If you have behaved badly for over 60 years, it will take you time to correct yourself," he said.

He urged Nigerians to become more active participants in the political process, warning that disengagement only reinforces poor governance.

Looking ahead to the 2027 elections, Otti framed the stakes in stark terms.

"Poverty and prosperity, employment and joblessness, security and anxiety, prudence and rascality will all be on the ballot in 2027."

## Reforms Nuggets

### ICAO Rates Nigeria Aviation 91% In Safety, Says Keyamo

- Nigeria's aviation sector has recorded a major safety milestone as the International Civil Aviation Organization rated the country 91 percent in aviation safety oversight, one of the highest scores ever attained by the nation.

- Minister of Aviation and Aerospace Development, Festus Keyamo, announced the development last Wednesday, describing it as a significant endorsement of ongoing reforms across the aviation sector.

- According to the minister, the latest score confirms that Nigeria's aviation regulatory framework and operational systems now meet stronger international safety benchmarks.

- Keyamo said the assessment covered critical aviation institutions, including agencies and airlines operating within Nigeria, all of which were certified safe based on the findings of the ICAO validation team.

- The score emerged from the recently concluded ICAO Coordinated Validation Mission (ICVM), an on-site safety oversight audit conducted in Nigeria about two weeks ago and completed on last Wednesday.

- The validation exercise was designed to assess Nigeria's implementation of safety reforms recommended after the ICAO Universal Safety Oversight Audit Programme (USOAP) conducted between August and September 2023.

- During that 2023 audit, Nigeria recorded 70.12 percent Effective Implementation (EI), raising concerns about gaps in regulatory oversight and compliance systems.

- The latest 91 percent rating reflects substantial progress in addressing those gaps through corrective policy and operational measures.

- Leading the validation mission, Jerome Patoreaux said the ICAO team was tasked with collecting, evaluating and documenting evidence of Nigeria's implementation of Corrective Action Plans arising from the earlier audit.

- According to him, the mission focused on verifying whether Nigeria had effectively closed identified safety gaps.

- "We have an ICAO team that is here and remotely here to collect, evaluate, and document the evidence of progress made by Nigeria in implementing its corrective action plans," Patoreaux said.

- He, however, warned against delays in the submission of reform evidence, stressing that sustained compliance remains essential for maintaining high safety standards.

- Industry stakeholders say the improved rating could strengthen Nigeria's international aviation profile, boost investor confidence and support efforts to position the country as a regional aviation hub.

## Reform Is Not A Windfall; Subsidy Removal Does Not Generate A Stock Of Cash



### REFORM TALKS

with

Tanimu Yakubu

Nigeria's contemporary fiscal discourse has been captured by a convenient but fundamentally flawed proposition: that the removal of subsidy - particularly petrol subsidy - yields an immediate fiscal windfall.

This claim is not merely inaccurate; it is analytically indefensible.

Subsidy removal does not create liquidity. It eliminates a distortion. It corrects a mispricing. It improves the trajectory of public finance. But it does not, in itself, generate a stock of cash available for discretionary expenditure. To suggest otherwise is to confuse accounting relief with fiscal capacity.

More fundamentally, the subsidy debate in Nigeria has been improperly framed. It is often presented as a narrow question of petrol pricing. In reality, Nigeria has operated a multi-layered subsidy regime across three critical domains: fuel pricing, foreign exchange management, and electricity tariffs.

Each of these represents a variant of the same fiscal phenomenon - the underpricing of scarce economic resources, with the resulting cost absorbed by the state, whether explicitly, implicitly, or opaquely.

An artificially low exchange rate, for instance, functions as an implicit subsidy on imports and privileged access to foreign exchange. Underpriced electricity tariffs generate persistent market shortfalls that must be financed through budgetary support and quasi-fiscal interventions. Petrol subsidies, historically the most visible, are simply the most politically salient manifestation of a broader pricing distortion framework.

The removal or adjustment of these subsidies does not eliminate their fiscal impact. It merely reallocates, reveals, or reclassifies it within the system. A failure to treat them as a unified fiscal architecture leads inevitably to partial reforms, policy reversals, and analytical confusion.

The true structural constraint confronting the Nigerian state, therefore, is not the absence of revenue, but the persistent failure of revenue capture, recognition, and constitutional routing within a coherent fiscal system.

### II. Theoretical Anchors: What the Critics Ignore

Nigeria's fiscal repositioning is not ad hoc. It is grounded in established principles of public finance that are too often absent from public commentary.

The first is the intertemporal budget constraint. Fiscal sustainability is defined not by current cash availability, but by the relationship between the present value of future revenues and the present value of obligations. Subsidy removal improves this trajectory. It strengthens solvency over time. But it does not relax short-term liquidity constraints.

The second is the Tanzi Effect. In an inflationary environment, lags in revenue collection erode real fiscal capacity. Nominal revenues may rise, yet their purchasing power declines. This explains the apparent paradox in which government receipts increase while fiscal pressure intensifies.

The third is the role of quasi-fiscal operations. A substantial portion of Nigeria's fiscal activity - particularly in the oil, foreign exchange, and power sectors—has historically occurred off-budget, been netted at source, or embedded within opaque cost structures. These practices distort fiscal visibility and create the illusion of scarcity where the real issue is misclassification and leakage.

### III. Reform Paradox: Why Good Policy Feels Constrictive

A central criticism of recent reforms is that they have "tightened" fiscal space. This observation is correct, but the conclusion drawn from it is not.

Exchange rate alignment, for example, improves allocative efficiency and enhances long-term competitiveness. Yet in the short term, it raises the domestic currency cost

of external obligations and increases pressure on import-dependent expenditures.

Similarly, the removal of price distortions in fuel and electricity reveals costs that were previously hidden within the system.

This is not policy failure. It is the inevitable transitional consequence of restoring macroeconomic equilibrium.

Every serious reform compresses before it expands. What is being experienced is not deterioration, but adjustment - the necessary tightening that precedes sustainable fiscal expansion.

### IV. The Federal Fiscal Asymmetry: A Structural Imbalance

Nigeria's fiscal architecture embeds a fundamental asymmetry that distorts both incentives and outcomes.

Revenues, once recognized, are largely pooled and distributed through the Federation Account. However, key fiscal obligations remain heavily concentrated at the Federal level. These include external debt servicing, exchange rate stabilization costs, and legacy quasi-fiscal burdens arising from fuel, electricity, and financial sector interventions.

The result is a structural divergence: revenue is shared, but adjustment costs are centralized.

Subnational governments benefit immediately from increases in distributable revenue, while the Federal Government bears the burden of macroeconomic correction and system stabilization. This creates a misalignment between fiscal authority, responsibility, and risk.

This asymmetry is not incidental. It is embedded in the current fiscal design.

Its consequences are far-reaching. It generates political resistance to necessary reforms, creates fiscal illusion at subnational levels, and imposes persistent pressure on federal solvency. It also weakens collective ownership of national adjustment measures.

The issue, therefore, is not merely the volume of distributable revenue, but the architecture of fiscal federalism itself. Until this structural imbalance is addressed, reforms will continue to yield uneven outcomes and incomplete stabilization.

### V. The Real Problem: Systemic Fiscal Leakage and Incomplete Capture

At the core of Nigeria's fiscal challenge lies a deeper and more pervasive issue: the system does not fully capture the revenue it generates.

## Nigeria's fiscal architecture embeds a fundamental asymmetry that distorts both incentives and outcomes

Revenue loss occurs across the entire public finance chain. It begins with underpricing, discretionary concessions, and opaque contractual arrangements. It continues through netting at source, institutional retention practices, and quasi-fiscal deductions. It persists in the form of off-budget expenditures, delayed remittances, and classification distortions.

The result is not merely fiscal invisibility, but a fragmented revenue state in which public resources are partially recognized, partially retained, and partially absorbed into non-transparent obligations.

Nigeria, in effect, does not operate a closed fiscal system. It operates a porous one, with multiple exit points through which public revenue dissipates before entering

the constitutional framework.

This is the fundamental constraint on fiscal capacity. It is not simply that revenue is low; it is that the system is incomplete.

### VI. Executive Order 9 (2026): Towards Fiscal System Closure

Executive Order 9 represents a decisive attempt to restore integrity to Nigeria's fiscal system - not by creating new revenue, but by closing structural leakages.

It reasserts a foundational principle: that no public revenue exists outside the constitutional fiscal chain.

By enforcing the sequence - collection, remittance to the Consolidated Revenue Fund, transfer to the Federation Account, and subsequent distribution - the Order seeks to eliminate unauthorized netting, institutional retention practices, and quasi-fiscal opacity.

Its significance, however, extends beyond administrative enforcement. It signals a transition from a permissive fiscal system to a rule-bound fiscal state.

The success of this reform will depend not only on compliance, but on sustained institutional enforcement, legal reinforcement, and integration with broader reforms in subsidy rationalization, public financial management, and fiscal federalism.

### VII. The Hidden Link: Subsidies, Exchange Rate Policy, and Revenue Loss

Nigeria's major subsidy regimes - fuel, foreign exchange, and electricity - are not isolated distortions. They are deeply interconnected elements of a single fiscal problem.

An artificially low exchange rate creates implicit subsidies that encourage excess demand for foreign exchange, place pressure on reserves, and necessitate costly interventions. Underpriced fuel increases fiscal burden directly. Underpriced electricity transfers costs into government guarantees and support mechanisms.

In each case, the state absorbs the gap between economic cost and administered price.

This gap is the true subsidy.

These subsidies do more than strain public finances. They reduce net revenue available for distribution, distort fiscal signals, and obscure the true scale of government obligations.

Subsidy reform and revenue capture are therefore not separate agendas. They are two dimensions of the same fiscal correction process. One addresses pricing distortions; the other ensures that resulting revenues are fully recognized and properly governed.

### VIII. Conclusion: Towards a Functional Fiscal State

Nigeria's fiscal transition must be understood on its own terms. The expansion of fiscal space will not come from illusory windfalls or policy shortcuts, but from recovering what is already earned, recognizing what is already generated, and governing it within a coherent constitutional framework.

This is not a routine adjustment. It is the reconstruction of the country's public finance architecture.

The path forward is clear. Price distortions across fuel, foreign exchange, and electricity must be eliminated. The fiscal system must be closed to all forms of leakage. And the federation must be realigned so that revenue, responsibility, and risk are coherently matched.

Only then can Nigeria move from a state that earns but does not fully see, to a state that sees, governs, and deploys its full fiscal capacity.

This is not merely reform. It is the foundation of a functional fiscal state.

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