

SUMMARY OF STATUTORY REVENUE ALLOCATION DISTRIBUTION STATES AND LGCS

SN- A	STATE-B	GROSS STATUTORY-C	TOTAL DERIVATION OIL & GAS-D	E- ECOLOGY- C*0.72	TOTAL-F= C+D	DEDUCTION-G	STATE NET-H=F- G	LGCSGROSS-I	LGCS NET-J	SN
1	ABIA	1,677,820,166.40	640,857,877.10	45,210,723.05	2,318,678,143.50	520,508,571.10	1,752,958,849.35	- , 087,285,570.54	1,055,617,058.77	1
2	ADAMAWA	1,784,912,128.38	0.00	48,096,434.60	1,784,912,128.38	910,537,746.85	826,271,946.93	- , 371,454,696.33	1,331,509,413.91	2
3	AKWA IBOM	1,801,499,176.51	11,325,865,574.59	48,543,390.98	13,127,364,751.10	1,768,145,975.98	11,310,675,384.14	- , 826,697,065.06	1,773,492,236.17	3
4	ANAMBRA	1,781,568,305.64	672,458,797.23	48,006,331.59	2,454,027,102.87	386,157,355.55	2,019,863,415.73	- , 378,866,182.91	1,338,705,031.95	4
5	BAUCHI	2,143,286,361.23	0.00	57,753,225.30	2,143,286,361.23	2,419,720,145.98	- 334,187,010.05	- , 565,285,978.03	1,519,895,124.30	5
6	BAYELSA	1,585,422,716.21	11,429,428,215.06	42,720,971.39	13,014,850,931.29	1,313,142,590.83	11,658,987,369.07	637,128,687.74	618,571,541.50	6
7	BENUE	2,009,469,514.32	0.00	54,147,382.12	2,009,469,514.32	328,213,331.85	1,627,108,800.35	- , 703,273,401.42	1,653,663,496.53	7
8	BORNO	2,226,204,236.73	0.00	59,987,539.31	2,226,204,236.73	215,762,865.92	1,950,453,831.49	- , 849,244,483.61	1,795,382,993.80	8
9	CROSS RIVER	1,801,806,406.65	0.00	48,551,669.64	1,801,806,406.65	2,257,467,925.64	- 504,213,188.63	- , 192,149,674.96	1,157,426,868.89	9
10	DELTA	1,819,321,711.64	18,397,718,700.39	49,023,638.94	20,217,040,412.03	2,560,878,598.46	17,607,138,174.63	1,527,568,828.01	1,483,076,532.04	10
11	EBONYI	1,603,025,791.34	0.00	43,195,305.75	1,603,025,791.34	860,252,787.45	699,577,698.13	881,875,498.63	847,371,049.51	11
12	EDO	1,675,418,867.95	1,967,154,642.83	45,146,017.40	3,642,573,510.78	1,648,474,644.19	1,948,952,849.19	1,168,796,911.09	1,134,754,282.61	12
13	EKITI	1,602,121,213.23	0.00	43,170,930.90	1,602,121,213.23	1,320,598,136.05	238,352,146.28	928,067,133.06	901,036,051.52	13
14	ENUGU	1,801,961,914.70	0.00	48,555,859.98	1,801,961,914.70	534,728,313.77	1,2- 8,677,740.96	1,187,515,038.17	1,152,927,221.53	14
15	GOMBE	1,687,735,235.17	0.00	45,477,895.56	1,687,735,235.17	1,301,488,156.60	340,769,183.01	813,686,133.55	789,986,537.43	15
16	IMO	1,862,963,318.73	925,887,503.99	50,199,610.38	2,788,850,822.71	1,729,141,813.93	1,009,509,398.40	1,591,534,311.67	1,545,178,943.36	16
17	JIGAWA	2,003,789,865.61	0.00	53,994,337.70	2,003,789,865.61	202,121,144.08	1,747,674,383.83	1,672,056,642.43	1,623,355,963.52	17
18	KADUNA	2,347,672,889.25	0.00	63,260,646.72	2,347,672,889.25	3,957,946,772.07	- 1,673,534,529.54	1,880,386,021.51	1,825,617,496.62	18
19	KANO	2,842,119,398.57	0.00	76,584,055.65	2,842,119,398.57	1,130,726,096.49	1,634,809,246.43	2,993,735,706.11	2,906,539,520.49	19
20	KATSINA	2,202,561,647.31	0.00	59,350,463.55	2,202,561,647.31	1,237,410,585.30	905,800,598.46	2,279,181,950.73	2,212,798,010.41	20
21	KEBBI	1,892,011,443.73	0.00	50,982,344.29	1,892,011,443.73	252,152,593.30	1,588,876,506.13	1,438,408,456.33	1,396,513,064.40	21
22	KOGI	1,980,364,801.48	0.00	53,363,123.39	1,980,364,801.48	1,963,341,489.04	- 36,339,810.95	1,486,700,500.90	1,443,398,544.56	22
23	KWARA	1,594,978,337.69	0.00	42,878,458.20	1,594,978,337.69	986,682,982.73	565,316,896.76	1,051,996,328.71	1,021,355,658.94	23
24	LAGOS	2,400,354,208.68	0.00	64,680,203.23	2,400,354,208.68	5,215,622,571.03	- 2,879,948,565.58	1,792,071,735.87	1,739,875,471.72	24
25	NASSARAWA	1,652,400,985.06	0.00	44,525,775.05	1,652,400,985.06	176,651,403.48	1,431,223,806.53	938,562,041.38	911,225,282.89	25
26	NIGER	2,122,435,493.78	0.00	57,191,375.58	2,122,435,493.78	1,341,942,780.86	723,301,337.34	1,737,205,940.61	1,686,607,709.33	26
27	OGUN	1,684,673,370.09	0.00	44,856,468.06	1,684,673,370.09	2,775,649,915.14	- 1,155,833,013.10	1,239,316,436.92	1,203,219,841.67	27
28	ONDO	1,687,971,274.47	1,604,900,927.33	44,945,333.74	3,272,872,201.80	1,139,087,669.58	2,088,839,198.48	1,183,625,589.53	1,149,151,057.79	28
29	OSUN	1,634,156,598.38	0.00	44,034,159.84	1,634,156,598.38	1,716,856,187.08	- 126,733,748.54	1,603,250,786.88	1,556,554,162.02	29
30	OYO	2,009,691,536.78	0.00	54,153,364.76	2,009,691,536.78	2,265,466,315.82	- 309,928,143.81	2,022,375,775.07	1,963,471,626.29	30
31	PLATEAU	1,871,089,047.89	0.00	50,418,567.16	1,871,089,047.89	1,787,718,968.00	32,951,514.73	1,267,766,641.04	1,230,833,632.07	31
32	RIVERS	1,932,392,243.07	9,846,253,203.09	52,070,449.66	11,778,645,446.16	1,996,615,078.67	9,729,959,917.82	1,571,457,116.17	1,525,686,520.55	32
33	SOKOTO	1,974,729,444.59	0.00	53,211,272.46	1,974,729,444.59	1,072,249,051.27	849,269,120.86	1,582,700,539.73	1,536,602,466.76	33
34	TARABA	1,725,996,040.68	0.00	46,508,875.34	1,725,996,040.68	439,279,628.08	1,240,207,537.15	1,186,239,349.55	1,151,688,688.88	34
35	YOBE	1,779,280,352.60	0.00	47,944,680.16	1,779,280,352.60	783,403,217.94	947,932,454.50	1,192,659,707.06	1,157,922,045.69	35
36	ZAMFARA	1,783,069,700.22	0.00	48,046,788.33	1,783,069,700.22	1,062,364,790.03	672,658,121.86	1,077,647,772.41	1,046,259,973.21	36
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	475,963,917.94	462,100,891.21	37
38	SOKU	0.00	132,779,652.17	0.00	132,779,652.17	0.00	132,779,652.17	0.00	0.00	42
		67,946,275,744.63	56,943,305,193.80	1,830,887,669.77	124,869,580,938.43	51,578,508,198.14	71,480,185,070.53	52,383,730,551.62	50,849,172,071.83	

GROSS STATUTORY AND ECOLOGICAL REVENUE ALLOCATION TO STATES AND LGCS

SN	2) STATE	3) GROSS STATUTORY = 26.72%	4) STATUTORY = 26.0%	5) STATES ECOLOGICAL FUNDS = 0.72%	6) LGCS GROSS= 20.6%	7) LGCS = 20%	8) LGCS ECOLOGICAL FUNDS = 0.6%	TOTAL ECOLOGICAL FUNDS = 5+8	SN
1	ABIA	1,677,820,166.40	1,632,609,443.35	45,210,723.05	1,087,285,570.54	1,055,617,058.77	31,688,511.76	76,879,234.81	1
2	ADAMAWA	1,784,912,128.38	1,736,815,693.78	48,096,434.60	1,371,454,696.33	1,331,509,413.91	39,945,282.42	88,041,717.01	2
3	AKWA IBOM	1,801,499,176.51	1,752,955,795.53	48,543,390.98	1,826,697,065.06	1,773,492,296.17	53,204,768.89	101,748,159.87	3
4	ANAMBRA	1,781,568,305.64	1,733,561,974.05	48,006,331.59	1,378,866,182.91	1,338,705,031.95	40,161,150.96	88,167,482.55	4
5	BAUCHI	2,143,286,361.23	2,085,533,135.93	57,753,225.30	1,565,285,978.03	1,519,695,124.30	45,590,853.73	103,344,079.03	5
6	BAYELSA	1,585,422,716.21	1,542,701,744.82	42,720,971.39	637,128,687.74	618,571,541.50	18,557,146.24	61,278,117.64	6
7	BENUE	2,009,469,514.32	1,955,322,132.20	54,147,382.12	1,703,273,401.42	1,653,663,496.53	49,609,904.90	103,757,287.02	7
8	BORNO	2,226,204,236.73	2,166,216,697.41	59,987,539.31	1,849,244,483.61	1,795,382,993.80	53,861,490.81	113,849,029.13	8
9	CROSS RIVER	1,801,806,406.65	1,753,254,737.01	48,551,669.64	1,192,149,674.96	1,157,426,868.89	34,722,006.07	83,274,475.71	9
10	DELTA	1,819,321,711.64	1,770,298,072.70	49,023,638.94	1,527,568,828.01	1,483,076,532.04	44,492,295.96	93,515,934.90	10
11	EBONYI	1,603,025,791.34	1,559,830,485.58	43,195,305.75	881,875,498.63	856,189,804.49	25,685,694.13	68,880,999.89	11
12	EDO	1,675,418,867.95	1,630,272,880.55	45,146,017.40	1,168,796,911.09	1,134,754,282.61	34,042,628.48	79,188,645.88	12
13	EKITI	1,602,121,213.23	1,558,950,282.33	43,170,930.90	928,067,133.06	901,036,051.52	27,031,081.55	70,202,012.44	13
14	ENUGU	1,801,961,914.70	1,753,406,054.73	48,555,659.98	1,187,515,038.17	1,152,927,221.53	34,587,815.65	83,143,676.62	14
15	GOMBE	1,687,735,235.17	1,642,257,339.61	45,477,895.56	813,686,133.55	789,986,537.43	23,699,536.12	69,177,491.68	15
16	IMO	1,862,963,318.73	1,812,763,708.34	50,199,610.38	1,591,534,311.67	1,545,178,943.36	46,355,368.30	96,554,978.69	16
17	JIGAWA	2,003,789,865.61	1,949,795,527.91	53,994,337.70	1,672,056,642.43	1,623,355,963.52	48,700,673.91	102,695,016.60	17
18	KADUNA	2,347,672,889.25	2,284,412,242.53	63,260,646.72	1,880,386,021.51	1,825,617,496.62	54,768,524.90	118,029,171.61	18
19	KANO	2,842,119,398.57	2,765,535,342.92	76,584,055.65	2,993,735,706.11	2,906,539,520.49	87,196,185.61	163,780,241.26	19
20	KATSINA	2,202,561,647.31	2,143,211,183.76	59,350,463.55	2,279,181,950.73	2,212,798,010.41	66,383,943.31	125,734,403.86	20
21	KEBBI	1,892,011,443.73	1,841,029,099.43	50,982,344.29	1,438,408,456.33	1,398,513,064.40	41,895,391.93	92,877,736.22	21
22	KOGI	1,980,364,801.48	1,927,001,678.09	53,363,123.39	1,486,700,500.90	1,443,398,544.56	43,301,965.34	96,665,079.73	22
23	KWARA	1,594,978,337.69	1,551,999,879.49	42,978,458.20	1,051,996,328.71	1,021,365,658.94	30,840,693.77	73,619,127.97	23
24	LAGOS	2,400,354,208.68	2,335,674,005.45	64,680,203.23	1,792,071,735.87	1,738,875,471.72	52,196,264.15	116,876,467.38	24
25	NASSARAWA	1,652,400,985.06	1,607,875,210.01	44,525,775.05	938,562,041.38	911,225,282.89	27,336,753.49	71,862,533.53	25
26	NIGER	2,122,435,493.78	2,065,244,118.20	57,191,375.58	1,737,205,940.61	1,686,607,709.33	50,598,231.28	107,789,606.86	26
27	OGUN	1,684,673,370.09	1,619,816,902.04	44,856,468.06	1,239,316,436.92	1,203,219,841.67	36,096,595.25	80,953,063.31	27
28	ONDO	1,667,971,274.47	1,623,025,940.73	44,945,333.74	1,183,625,589.53	1,149,151,057.79	34,474,531.73	79,419,865.48	28
29	OSUN	1,634,156,598.38	1,590,122,438.54	44,034,159.84	1,603,250,786.88	1,566,554,162.02	46,696,624.86	90,730,784.70	29
30	OYO	2,009,691,536.78	1,955,538,172.01	54,153,364.76	2,022,375,775.07	1,963,471,626.29	58,904,148.79	113,057,513.55	30
31	PLATEAU	1,871,089,047.89	1,820,570,480.73	50,418,567.16	1,267,758,641.04	1,230,833,632.07	36,925,008.96	87,343,576.12	31
32	RIVERS	1,932,392,243.07	1,880,321,793.40	52,070,449.66	1,571,457,116.17	1,525,686,520.56	45,770,595.62	97,841,045.28	32
33	SOKOTO	1,974,729,444.59	1,921,518,172.13	53,211,272.46	1,582,700,539.73	1,536,602,465.76	46,098,073.97	99,309,346.43	33
34	TARABA	1,725,996,040.58	1,679,487,165.23	46,508,875.34	1,186,239,349.55	1,151,688,688.88	34,550,630.67	81,059,536.01	34
35	YOBE	1,779,280,352.60	1,731,335,672.44	47,944,680.16	1,192,659,707.06	1,157,922,045.69	34,737,651.37	82,682,341.53	35
36	ZAMFARA	1,783,069,700.22	1,735,022,911.89	48,046,788.33	1,077,647,772.41	1,046,259,973.21	31,387,799.20	79,434,587.53	36
37	FCT-ABUJA	0.00	0.00	0.00	475,963,917.94	462,100,891.21	13,863,026.74	3,356,627,394.57	37
		67,946,275,744.63	66,115,388,074.86	1,830,887,669.77	52,383,730,551.62	50,857,990,826.82	1,525,739,724.80		

CENTRAL BANK OF NIGERIA, ABUJA
VALUE ADDED TAX (VAT) ACCOUNT COMPONENT STATEMENT
FOR THE MONTH OF MARCH, 2024

	=N=	
<u>Balance as at 31st March, 2024</u>		549,698,203,421.60
GRAND TOTAL		549,698,203,421.60


ZANNA-IBRAHIM AMSA
BANKING SERVICES DEPARTMENT


OKORAOFOR, C.N
BANKING SERVICES DEPARTMENT


ANGYU, DANIELLA
BANKING SERVICES DEPARTMENT

40

TOTAL VALUE ADDED TAX (VAT)



DESCRIPTION	Mar 2024	Feb 2024	INCREASE/DECREASE
T FOR DISTRIBUTION	549,698,203,421.60	460,487,672,652.36	89,210,530,769.24
T DEDUCTIONS AT SOURCE	-37,819,236,395.40	-31,681,551,878.48	-6,137,684,516.92
	511,878,967,026.20	428,806,120,773.88	83,072,846,252.32

Distribution of Value Added Tax (VAT)

	Mar 2024	Feb 2024	INCREASE/DECREASE
Federal Government	76,781,845,053.93	64,320,918,116.08	12,460,926,937.85
State Governments	255,939,483,513.10	214,403,060,386.94	41,536,423,126.16
Local Governments	179,157,638,459.17	150,082,142,270.86	29,075,496,188.31
	100.00%	428,806,120,773.88	83,072,846,252.32
FIRS - VAT Cost of Collections	0.00%	16,187,198,707.18	3,155,253,675.77
NCS -IMPORT VAT Cost of Collections	0.00%	2,645,475,753.91	413,167,555.00
	0.00%	18,419,506,906.09	3,568,421,230.77
ALLOCATION TO NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0.00%	13,262,044,972.39	2,569,263,286.15
	0.00%	15,831,308,258.54	2,569,263,286.15
		549,698,203,421.60	89,210,530,769.24

Distribution of FGN Value Added Tax (VAT)

DESCRIPTION	Mar 2024	Feb 2024	INCREASE/DECI
Federal Government	71,663,055,383.67	60,032,856,908.34	11,630,198,475
FCT-ABUJA	5,118,789,670.26	4,288,061,207.74	830,728,462
	76,781,845,053.93	64,320,918,116.08	12,460,926,937

NON IMPORT VAT COLLECTION FOR THE MONTH

March, 2024

FEDERATION ACCOUNT.

STATE

COLLECTIONS INDICES FOR DERIVATION COLLECTIONS

Mar 2024

Feb 2024

1	ABIA	196,344,491.12	0.0470	531,068,653.26	1
2	ADAMAWA	3,555,486,334.25	0.8518	2,527,599,562.66	2
3	AKWA IBOM	2,547,613,489.92	0.6103	5,304,419,531.01	3
4	ANAMBRA	4,430,722,096.62	1.0614	1,503,296,308.18	4
5	BAUCHI	836,712,801.20	0.2004	1,002,337,484.15	5
6	BAYELSA	8,379,780,545.37	2.0075	965,919,616.70	6
7	BENUE	5,387,747,138.02	1.2907	593,448,243.01	7
8	BORNO	2,476,339,927.01	0.5932	2,545,151,090.61	8
9	CROSS RIVER	629,859,404.73	0.1509	779,312,201.98	9
10	DELTA	10,962,943,959.17	2.6263	4,982,324,637.02	10
11	EBONYI	2,677,076,397.80	0.6413	1,949,958,744.08	11
12	EDO	1,600,819,075.69	0.3835	3,991,207,644.71	12
13	EKITI	1,803,292,266.99	0.4320	1,468,439,288.13	13
14	ENUGU	1,536,820,082.65	0.3682	1,106,899,026.78	14
15	GOMBE	2,403,542,073.87	0.5758	1,234,786,751.73	15
16	IMO	385,546,907.65	0.0924	248,407,705.56	16
17	JIGAWA	2,175,797,570.63	0.5212	874,940,966.25	17
18	KADUNA	1,600,086,525.99	0.3833	2,245,566,062.82	18
19	KANO	6,387,945,815.99	1.5303	5,707,466,116.23	19
20	KATSINA	2,012,988,802.01	0.4822	1,454,649,867.78	20
21	KEBBI	540,113,021.87	0.1294	463,516,422.21	21
22	KOGI	2,149,952,288.64	0.5151	848,148,818.46	22
23	KWARA	3,721,828,862.15	0.8916	2,318,764,136.40	23
24	LAGOS	210,431,801,699.21	50.4120	195,599,472,254.50	24
25	NASSARAWA	790,565,038.97	0.1894	1,473,843,765.10	25
26	NIGER	2,084,430,312.26	0.4994	1,871,089,924.72	26
27	OGUN	2,429,645,970.78	0.5821	1,869,649,428.47	27
28	ONDO	1,393,356,651.62	0.3338	1,085,292,188.67	28
29	OSUN	637,786,576.50	0.1528	611,216,731.33	29
30	OYO	21,008,913,520.45	5.0330	20,086,458,834.46	30
31	PLATEAU	1,451,124,016.16	0.3476	1,183,396,309.11	31
32	RIVERS	69,910,073,302.62	16.7480	50,348,375,528.21	32
33	SOKOTO	1,365,661,357.47	0.3272	1,726,731,284.12	33
34	TARABA	643,074,366.39	0.1541	5,414,916,366.55	34
35	YOBE	1,593,469,445.11	0.3817	1,601,365,222.59	35
36	ZAMFARA	672,699,249.77	0.1612	588,022,394.33	36
37	FCT-ABUJA	34,612,454,339.47	8.2919	20,764,803,595.17	37
Grand Total		417,424,415,726.12	100.00	348,872,262,707.05	
		417,424,415,726.12	100.00	348,872,262,707.05	

URCE: FEDERAL INLAND REVENUE SERVICE- VAT DIRECTORATE

Page 42

DBS

18 April 2024

VAT INCOME DISTRIBUTION FOR THE YEAR 2024 VAT REVENUE



MONTH	VATACCT	BUDGET	DIFFERENCE	CUMMULATIVE DIFF
01 January	492,505,756,775.03	329,510,000,000.00	162,995,756,775.03	162,995,756,775.03
02 February	420,733,491,028.37	329,510,000,000.00	91,223,491,028.37	254,219,247,803.40
03 March	460,487,672,652.36	329,510,000,000.00	130,977,672,652.36	385,196,920,455.76
04 April	549,698,203,421.60	329,510,000,000.00	220,188,203,421.60	605,385,123,877.36
	1,923,425,123,877.36	1,318,040,000,000.00	605,385,123,877.36	

RESEARCH AND STATISTICS DEPARTMENT, REVENUE HOUSE (HEADQUARTERS), ABUJA
 RETURNS OF NON-IMPORT (LOCAL) VAT COLLECTIONS FOR THE MONTH OF MARCH, 2024

S/NO	STATES	ACTUAL COLLECTION =N=	% INDICES FOR DERIVATION
1	ABIA	196,344,491.12	0.05
2	ADAMAWA	3,555,486,334.25	0.85
3	AKWA IBOM	2,547,613,489.92	0.61
4	ANAMBRA	4,430,722,096.62	1.06
5	BAUCHI	836,712,801.20	0.20
6	BAYELSA	8,379,780,545.37	2.01
7	BENUE	5,387,747,138.02	1.29
8	BORNO	2,476,339,927.01	0.59
9	CROSS RIVER	629,859,404.73	0.15
10	DELTA	10,962,943,959.17	2.63
11	EBONYI	2,677,076,397.80	0.64
12	EDO	1,600,819,075.69	0.38
13	EKITI	1,803,292,266.99	0.43
14	ENUGU	1,536,820,082.65	0.37
15	GOMBE	2,403,542,073.87	0.58
16	IMO	385,546,907.65	0.09
17	JIGAWA	2,175,797,570.63	0.52
18	KADUNA	1,600,086,525.99	0.38
19	KANO	6,387,945,815.99	1.53
20	KATSINA	2,012,988,802.01	0.48
21	KEBBI	540,113,021.87	0.13
22	KOGI	2,149,952,288.64	0.52
23	KWARA	3,721,828,862.15	0.89
24	LAGOS	210,431,801,699.21	50.41
25	ONDO	1,393,356,651.62	0.33
26	NASARAWA	790,565,038.97	0.19
27	NIGER	2,084,430,312.26	0.50
28	OGUN	2,429,645,970.78	0.58
29	OSUN	637,786,576.50	0.15
30	OYO	21,008,913,520.45	5.03
31	PLATEAU	1,451,124,016.16	0.35
32	RIVERS	69,910,073,302.62	16.75
33	SOKOTO	1,365,661,357.47	0.33
34	TARABA	643,074,366.39	0.15
35	YOBE	1,593,469,445.11	0.38
36	ZAMFARA	672,699,249.77	0.16
37	FCT	34,612,454,339.47	8.79
		417,424,415,726.13	100.00


Research & Statistics Dept:	Revenue Accounting & Refund Dept:
Prepared by: MALA MAMMADU	Checked by: [Signature]
Signature: [Signature]	Signature: [Signature]
Date: 5-04-2024	Date: 5-04-2024
Checked by: [Signature]	Counter reviewed by: [Signature]
Signature: [Signature]	Signature: [Signature]
Date: 5-04-2024	Date: 5-04-2024
Approved By: Executive Chairman FIRS	

TABLE 5
CENTRAL BANK OF NIGERIA, ABUJA.
VAT POOL ACCOUNT COLLECTIONS
JANUARY - DECEMBER 2024

MONTHS	NCS VAT N	FIRS VAT. N	TOTAL N
JANUARY	88,119,211,378.15	332,614,279,650.22	420,733,491,028.37
FEBRUARY	111,615,409,945.33	348,872,262,707.03	460,487,672,652.36
MARCH	132,273,787,695.47	417,424,415,726.13	549,698,203,421.60
APRIL			
MAY			
JUNE			
JULY			
AUGUST			
SEPTEMBER			
OCTOBER			
NOVEMBER			
DECEMBER			
TOTAL	332,008,409,018.95	1,098,910,958,083.38	1,430,919,367,102.33

Prepared by: 
ZANNA-I. AMSA

Checked by: 
C. N. OKOROAFOR

Authorised by: 
D. ANGYU

Source: Banking Services Department, CBN, Abuja

45

DISTRIBUTION OF VAT TO STATE GOVERNMENTS

SNO STATES EQUALITY 50% POPULATION 30% DERIVATION 20% GROSS GROSS

Mar 2024 Feb 2024

1	ABIA	3,554,715,048.79	2833999	1,570,341,901.55	0.04704	26,254,303.79	5,151,311,254.14	4,362,717,134.93	1
2	ADAMAWA	3,554,715,048.79	3168101	1,755,470,537.80	0.85177	475,423,668.96	5,785,609,255.55	4,778,729,376.78	2
3	AKWA IB	3,554,715,048.79	3920208	2,172,219,145.17	0.61032	340,655,437.43	6,067,589,631.40	5,490,748,548.19	3
4	ANAMBRA	3,554,715,048.79	4182032	2,317,297,953.61	1.06144	592,456,265.42	6,464,469,267.82	5,115,510,844.42	4
5	BAUCHI	3,554,715,048.79	4646465	2,574,644,057.25	0.20045	111,881,479.05	6,241,240,585.09	5,265,621,556.79	5
6	BAYELSA	3,554,715,048.79	1703358	943,844,525.26	2.0075	1,120,506,630.44	5,619,066,204.50	3,894,725,029.90	6
7	BENUE	3,554,715,048.79	4219244	2,337,917,425.54	1.29071	720,425,357.04	6,613,057,831.38	5,013,875,249.88	7
8	BORNO	3,554,715,048.79	4151193	2,300,209,812.82	0.59324	331,125,056.61	6,186,049,918.23	5,237,356,728.08	8
9	CROSS RI	3,554,715,048.79	2888966	1,600,799,563.43	0.15089	84,221,971.62	5,239,736,583.84	4,420,674,959.55	9
10	DELTA	3,554,715,048.79	4098391	2,270,951,795.06	2.62633	1,465,915,644.08	7,291,582,487.94	5,531,363,049.26	10
11	EBONYI	3,554,715,048.79	2173501	1,204,354,586.35	0.64133	357,966,636.20	5,117,036,271.35	4,241,561,726.83	11
12	EDO	3,554,715,048.79	3218332	1,783,303,943.55	0.3835	214,054,339.34	5,552,073,331.68	4,993,325,746.25	12
13	EKITI	3,554,715,048.79	2384212	1,321,111,265.67	0.43200	241,128,145.40	5,116,954,459.86	4,276,439,820.66	13
14	ENUGU	3,554,715,048.79	3257298	1,804,895,321.15	0.36817	205,496,681.34	5,565,107,051.28	4,634,460,583.27	14
15	GOMBE	3,554,715,048.79	2353879	1,304,303,503.60	0.57580	321,390,854.54	5,180,409,406.93	4,231,823,563.82	15
16	IMO	3,554,715,048.79	3934899	2,180,359,547.79	0.09236	51,553,601.44	5,786,628,198.02	4,836,793,833.89	16
17	JIGAWA	3,554,715,048.79	434649	2,409,621,788.80	0.52124	290,937,882.11	6,255,274,719.70	5,110,731,207.79	17
18	KADUNA	3,554,715,048.79	6066562	3,361,531,357.97	0.38332	213,956,386.08	7,130,202,792.85	6,087,283,387.69	18
19	KANO	3,554,715,048.79	9383682	5,199,574,536.00	1.53032	854,167,433.50	9,608,457,018.29	8,079,468,844.39	19
20	KATSINA	3,554,715,048.79	5792578	3,209,714,594.61	0.48224	269,167,824.56	7,033,597,467.96	5,856,739,533.50	20
21	KEBBI	3,554,715,048.79	3238628	1,794,550,122.26	0.12939	72,221,488.25	5,421,486,659.31	4,541,710,147.51	21
22	KOGI	3,554,715,048.79	3278487	1,816,636,318.43	0.51505	287,481,967.04	5,658,833,334.27	4,610,479,873.41	22
23	KWARA	3,554,715,048.79	2371089	1,313,839,704.61	0.89162	497,666,244.94	5,366,220,998.34	4,381,477,959.15	23
24	LAGOS	3,554,715,048.79	9013534	4,994,472,517.91	50.412	8,137,995,712.85	36,687,183,279.55	32,724,782,790.78	24
25	NASSARA	3,554,715,048.79	1863275	1,032,455,835.95	0.18939	105,710,807.48	4,692,881,692.22	4,035,336,600.72	25
26	NIGER	3,554,715,048.79	3950249	2,188,865,107.67	0.49936	278,720,662.54	6,022,300,819.01	5,055,988,593.25	26
27	OGUN	3,554,715,048.79	3728098	2,065,769,431.29	0.58206	324,881,350.43	5,945,365,830.51	4,952,681,856.73	27
28	ONDO	3,554,715,048.79	3441024	1,906,699,392.43	0.3338	186,313,395.47	5,647,727,836.70	4,716,919,056.07	28
29	OSUN	3,554,715,048.79	3423535	1,897,008,595.25	0.15279	85,281,957.43	5,537,005,601.48	4,646,843,698.33	29
30	OYO	3,554,715,048.79	5591589	3,098,344,954.59	5.03299	2,809,217,588.77	9,462,277,592.15	8,198,449,284.93	30
31	PLATEAU	3,554,715,048.79	3178712	1,761,350,179.22	0.34764	194,037,788.09	5,510,103,016.11	4,607,979,870.87	31
32	RIVERS	3,554,715,048.79	5185400	2,873,272,325.19	16.748	9,348,061,115.24	15,776,018,489.22	11,964,856,185.24	32
33	SOKOTO	3,554,715,048.79	3696999	2,048,537,222.38	0.32716	182,610,105.09	5,785,862,376.26	4,919,568,182.89	33
34	TARABA	3,554,715,048.79	2300736	1,274,856,534.96	0.15406	85,989,016.96	4,915,560,600.71	4,753,459,846.27	34
35	YOBE	3,554,715,048.79	2321591	1,286,412,460.12	0.38174	213,071,579.74	5,054,199,088.65	4,264,744,475.80	35
36	ZAMFARA	3,554,715,048.79	3259846	1,806,307,188.68	0.16115	89,950,323.35	5,450,972,560.82	4,567,830,939.12	36
Grand Total		127,969,741,756.55	138568341	76,781,845,053.93	91.71	51,187,896,702.62	255,939,483,513.10	214,403,060,386.94	

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS 8.29% IS NOT INCLUDED IN THIS TABLE TO MAKE 100%

DISTRIBUTION OF VAT TO LOCAL GOVERNMENTS

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

Mar 2024

Mar 2024

Feb 2024

1	ABIA	967,493,445.61	1,088,204,015.52	0.047037136	16,854,124.50	3,072,551,585.63	0.00	3,072,551,585.63	2,605,480,591.61	1
2	ADAMAWA	430,433,079.87	1,216,493,100.30	0.851767697	305,201,378.37	3,952,127,558.54	0.00	3,952,127,558.54	3,727,537,215.04	2
3	AKWA IBO	587,782,165.53	1,505,288,494.20	0.610317316	218,686,018.05	5,311,756,677.77	0.00	5,311,756,677.77	4,722,900,166.24	3
4	ANAMBRA	430,433,079.87	1,605,824,143.00	1.061442965	380,331,230.08	4,416,588,452.95	0.00	4,416,588,452.95	3,510,554,252.67	4
5	BAUCHI	314,698,171.31	1,784,157,958.76	0.200446541	71,823,057.72	4,170,679,187.79	0.00	4,170,679,187.79	3,519,892,261.82	5
6	BAYELSA	925,879,268.52	654,058,457.84	2.007496502	719,316,665.13	2,299,254,391.49	0.00	2,299,254,391.49	1,406,635,831.80	6
7	BENUE	661,902,897.00	1,620,112,873.45	1.290712027	462,481,837.43	4,744,497,607.88	0.00	4,744,497,607.88	3,638,146,724.86	7
8	BORNO	1,24,842,354.18	1,593,982,528.50	0.593242713	212,567,926.85	4,931,392,986.62	0.00	4,931,392,986.62	4,171,987,713.50	8
9	CROSS RIV	803,228,354.18	1,109,310,342.70	0.150891846	54,066,853.43	3,246,605,550.30	0.00	3,246,605,550.30	2,741,472,350.84	9
10	DELTA	893,372,714.13	1,573,707,521.90	2.626330312	941,054,272.96	5,408,134,509.00	0.00	5,408,134,509.00	4,170,789,193.87	10
11	EBONYI	504,553,811.35	834,584,809.64	0.641332011	229,799,056.95	2,568,937,677.94	0.00	2,568,937,677.94	2,127,291,200.82	11
12	EDO	803,228,354.18	1,235,780,889.71	0.383499147	137,413,603.23	3,456,422,847.12	0.00	3,456,422,847.12	3,123,764,493.54	12
13	EKITI	851,758,537.05	915,493,997.09	0.432004502	154,793,812.64	2,922,046,346.78	0.00	2,922,046,346.78	2,444,497,312.47	13
14	ENUGU	967,493,445.61	1,250,743,124.24	0.368167272	131,919,957.90	3,350,156,527.75	0.00	3,350,156,527.75	2,791,184,777.96	14
15	GOMBE	273,083,994.22	903,846,677.38	0.575802944	206,318,991.26	2,383,249,662.85	0.00	2,383,249,662.85	1,929,875,693.15	15
16	IMO	1,24,842,353.126	1,510,929,570.71	0.0922363286	33,095,176.46	4,668,867,278.43	0.00	4,668,867,278.43	3,904,805,182.57	16
17	JIGAWA	1,124,842,531.26	1,669,802,037.29	0.521243485	186,769,503.57	4,981,414,072.13	0.00	4,981,414,072.13	4,091,800,183.98	17
18	KADUNA	661,902,897.00	2,329,449,350.12	0.3833232655	137,350,721.48	5,128,702,968.61	0.00	5,128,702,968.61	4,374,510,627.80	18
19	KANO	902,335,976.88	3,603,163,033.14	1.5303232952	548,338,450.69	9,242,837,460.70	0.00	9,242,837,460.70	7,775,367,861.53	19
20	KATSINA	934,986,891.22	2,224,244,482.73	0.482240311	172,794,070.70	6,332,025,444.65	0.00	6,332,025,444.65	5,284,805,428.42	20
21	KEBBI	430,433,079.87	1,243,574,184.17	0.129391814	46,363,063.52	3,720,370,327.56	0.00	3,720,370,327.56	3,117,632,796.91	21
22	KOGI	430,433,079.87	1,258,879,314.43	0.515051877	184,550,955.97	3,873,863,350.27	0.00	3,873,863,350.27	3,163,547,232.21	22
23	KWARA	851,758,537.05	910,455,004.02	0.89167147433	319,480,147.58	3,081,693,688.65	0.00	3,081,693,688.65	2,513,436,728.95	23
24	LAGOS	314,698,171.31	3,461,032,940.66	50.41195633418	063,373,022.18	23,839,104,134.15	0.00	23,839,104,134.15	19,667,462,869.93	24
25	NASSARAW	504,553,811.35	715,463,674.13	0.189391183	67,861,754.17	2,287,879,239.65	0.00	2,287,879,239.65	1,986,538,041.98	25
26	NIGER	893,372,714.13	1,516,823,691.22	0.499355149	178,926,578.42	4,589,122,983.78	0.00	4,589,122,983.78	3,855,451,231.28	26
27	OGUN	314,698,171.31	1,431,521,752.07	0.582056506	208,559,738.25	3,954,779,661.63	0.00	3,954,779,661.63	3,299,107,565.77	27
28	ONDO	803,228,354.18	1,321,290,563.02	0.333798551	119,605,120.27	3,524,124,037.46	0.00	3,524,124,037.46	2,945,376,341.15	28
29	OSUN	472,047,256.96	1,314,575,105.45	0.1527790913	54,747,318.36	4,841,369,680.77	0.00	4,841,369,680.77	4,477,617,617.61	29
30	OYO	819,251,982.66	2,147,068,366.27	5.032986267	1,803,395,868.15	7,769,716,217.07	0.00	7,769,716,217.07	6,726,253,886.31	30
31	PLATEAU	967,493,445.61	1,220,567,531.10	0.347637551	124,563,845.36	3,312,624,822.07	0.00	3,312,624,822.07	2,772,488,089.89	31
32	RIVERS	661,902,897.00	1,991,099,186.02	16.747495979	6,001,049,850.24	10,654,051,933.26	0.00	10,654,051,933.26	8,229,762,446.41	32
33	SOKOTO	661,902,897.00	1,419,580,302.31	0.3277163747	117,227,768.44	4,198,710,967.75	0.00	4,198,710,967.75	3,567,664,503.46	33
34	TARABA	851,758,537.05	883,440,732.99	0.164057679	55,201,219.91	2,790,400,489.94	0.00	2,790,400,489.94	2,757,194,740.80	34
35	YOBE	967,493,445.61	891,448,673.27	0.381738438	136,782,714.18	2,995,724,833.06	0.00	2,995,724,833.06	2,532,743,334.21	35
36	ZAMFARA	620,288,719.91	1,251,721,509.84	0.161154744	57,744,206.83	2,929,754,436.58	0.00	2,929,754,436.58	2,456,504,175.70	36
37	FCT-ABUJA	694,409,451.39	539,571,598.58	8.291909394	2,971,117,810.61	4,205,098,860.58	0.00	4,205,098,860.58	2,820,289,743.80	37
Total		89,578,819,229.58	53,747,291,537.75	0.0470371362390	35,831,527,691.83	179,157,638,459.17	0.00	179,157,638,459.17	150,082,142,270.86	

DISTRIBUTION OF NET VAT TO STATE GOVERNMENTS AND LGCS

SNO	STATES	GROSS	DEDUCTION	STATE NET VAT	LGCS GROSS	LGCS NETVAT
1	ABIA	5,151,311,254.14	0.00	5,151,311,254.14	3,072,551,585.63	3,072,551,585.63
2	ADAMAWA	5,785,609,255.55	0.00	5,785,609,255.55	3,952,127,558.54	3,952,127,558.54
3	AKWA IBOM	6,067,589,631.40	0.00	6,067,589,631.40	5,311,756,677.77	5,311,756,677.77
4	ANAMBRA	6,464,469,267.82	0.00	6,464,469,267.82	4,416,588,452.95	4,416,588,452.95
5	BAUCHI	6,241,240,585.09	0.00	6,241,240,585.09	4,170,679,187.79	4,170,679,187.79
6	BAYELSA	5,619,066,204.50	0.00	5,619,066,204.50	2,299,254,391.49	2,299,254,391.49
7	BENUE	6,613,057,831.38	0.00	6,613,057,831.38	4,744,497,607.88	4,744,497,607.88
8	BORNO	6,186,049,918.23	0.00	6,186,049,918.23	4,931,392,986.62	4,931,392,986.62
9	CROSS RIVER	5,239,736,583.84	0.00	5,239,736,583.84	3,246,605,550.30	3,246,605,550.30
10	DELTA	7,291,582,487.94	0.00	7,291,582,487.94	5,408,134,509.00	5,408,134,509.00
11	EBONYI	5,117,036,271.35	0.00	5,117,036,271.35	2,568,937,677.94	2,568,937,677.94
12	EDO	5,552,073,331.68	0.00	5,552,073,331.68	3,456,422,847.12	3,456,422,847.12
13	EKITI	5,116,954,459.86	0.00	5,116,954,459.86	2,922,046,346.78	2,922,046,346.78
14	ENUGU	5,565,107,051.28	0.00	5,565,107,051.28	3,350,156,527.75	3,350,156,527.75
15	GOMBE	5,180,409,406.93	0.00	5,180,409,406.93	2,383,249,662.85	2,383,249,662.85
16	IMO	5,786,628,198.02	0.00	5,786,628,198.02	4,668,867,278.44	4,668,867,278.44
17	JIGAWA	6,255,274,719.70	0.00	6,255,274,719.70	4,981,414,072.13	4,981,414,072.13
18	KADUNA	7,130,202,792.85	0.00	7,130,202,792.85	5,128,702,968.61	5,128,702,968.61
19	KANO	9,608,457,018.29	0.00	9,608,457,018.29	9,243,837,460.70	9,243,837,460.70
20	KATSINA	7,033,597,467.96	0.00	7,033,597,467.96	6,332,025,444.65	6,332,025,444.65
21	KEBBI	5,421,486,659.31	0.00	5,421,486,659.31	3,720,370,327.56	3,720,370,327.56
22	KOGI	5,658,833,334.27	0.00	5,658,833,334.27	3,873,863,350.27	3,873,863,350.27
23	KWARA	5,366,220,998.34	0.00	5,366,220,998.34	3,081,693,688.65	3,081,693,688.65
24	LAGOS	36,687,183,279.55	7,667,853,446.50	29,019,329,833.05	23,839,104,134.15	23,839,104,134.15
25	NASSARAWA	4,692,881,692.22	0.00	4,692,881,692.22	2,287,879,239.65	2,287,879,239.65
26	NIGER	6,022,300,819.01	0.00	6,022,300,819.01	4,589,122,983.78	4,589,122,983.78
27	OGUN	5,945,365,830.51	0.00	5,945,365,830.51	3,954,779,661.63	3,954,779,661.63
28	ONDO	5,647,727,836.70	0.00	5,647,727,836.70	3,524,124,037.46	3,524,124,037.46
29	OSUN	5,537,005,601.48	0.00	5,537,005,601.48	4,841,369,680.77	4,841,369,680.77
30	OYO	9,462,277,592.15	0.00	9,462,277,592.15	7,769,716,217.07	7,769,716,217.07
31	PLATEAU	5,510,103,016.11	0.00	5,510,103,016.11	3,312,624,822.07	3,312,624,822.07
32	RIVERS	15,776,048,489.22	0.00	15,776,048,489.22	10,654,051,933.26	10,654,051,933.26
33	SOKOTO	5,785,862,376.26	0.00	5,785,862,376.26	4,198,710,967.75	4,198,710,967.75
34	TARABA	4,915,560,600.71	0.00	4,915,560,600.71	2,790,400,489.94	2,790,400,489.94
35	YOBE	5,054,199,088.65	0.00	5,054,199,088.65	2,995,724,833.06	2,995,724,833.06
36	ZAMFARA	5,450,972,560.82	0.00	5,450,972,560.82	2,929,754,436.58	2,929,754,436.58
37	FCT-ABUJA	0.00	0.00	0.00	4,205,098,860.58	4,205,098,860.58
Grand Total		255,939,483,513.10	7,667,853,446.50	248,271,630,066.60	179,157,638,459.17	179,157,638,459.17

GROSS SUMMARY OF STATUTORY REVENUE ALLOCATION AND VAT

GRANDSUM

FEDERATION ACCOUNT: March, 2024

Page 49 (1 of 3)

STATE GOVERNMENTS					LOCAL GOVERNMENT COUNCILS					
1	2	3	4	5	6	7	8	9	10	11
S/NO	STATES	NO OF LG/GOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCs GROSS STATUTORY REVENUE	LGCs NET STATUTORY	NET VAT TO LG/GOVT	TOTAL PAID (5+6+8+9)	SNO
1	ABIA	17	2,318,678,143.50	1,752,958,849.35	5,151,311,254.14	1,087,285,570.54	1,055,617,058.77	3,072,551,585.63	11,032,438,747.89	1
2	ADAMAWA	21	1,784,912,128.38	826,277,946.93	5,785,609,255.55	1,371,454,696.33	1,331,509,413.91	3,952,127,558.54	11,895,524,174.94	2
3	AKWA IBOM	31	13,127,364,751.10	11,310,675,394.14	6,067,589,631.40	1,826,697,065.06	1,773,492,296.17	5,311,756,677.77	24,463,513,989.48	3
4	ANAMBRA	21	2,454,027,102.87	2,019,863,415.73	6,464,469,267.82	1,378,866,182.91	1,336,705,031.95	4,416,588,452.95	14,239,626,168.46	4
5	BAUCHI	20	2,143,286,361.23	-334,187,010.05	6,241,240,595.09	1,565,285,978.03	1,519,695,124.30	4,170,679,187.79	11,597,427,887.12	5
6	BAYELSA	8	13,014,850,931.29	11,658,987,369.07	5,619,066,204.50	637,128,687.74	619,571,541.50	2,299,254,391.49	20,195,879,506.56	6
7	BENUE	23	2,009,469,514.32	1,627,108,800.35	6,613,057,831.38	1,703,273,401.42	1,653,663,486.53	4,744,497,607.88	14,638,327,736.14	7
8	BORNO	27	2,226,204,236.73	1,950,453,831.49	6,186,049,918.23	1,849,244,483.61	1,795,382,993.80	4,931,392,986.62	14,863,279,730.14	8
9	CROSS RIVER	18	1,801,806,406.65	-504,213,188.63	5,239,736,583.84	1,192,149,674.96	1,157,426,868.89	3,246,605,550.30	9,139,555,814.40	9
10	DELTA	25	20,217,040,412.03	17,607,138,174.63	7,291,582,487.94	1,527,568,828.01	1,483,076,532.04	5,408,134,509.00	31,789,931,703.61	10
11	EBONYI	13	1,603,025,791.34	699,577,698.13	5,117,036,271.35	881,875,498.63	847,371,049.51	2,568,937,677.94	9,232,922,696.92	11
12	EDO	18	3,642,573,510.78	1,948,952,849.19	5,552,073,331.68	1,168,796,911.09	1,134,754,282.61	3,456,422,847.12	12,092,203,310.60	12
13	EKITI	16	1,602,121,213.23	238,352,146.28	5,116,954,459.86	928,067,133.06	901,036,051.52	2,922,046,346.78	9,178,389,004.44	13
14	ENUGU	17	1,801,961,914.70	1,218,677,740.96	5,565,107,051.28	1,187,515,038.17	1,152,927,221.53	3,350,156,527.75	11,286,868,541.51	14
15	GOMBE	11	1,987,735,235.17	340,769,183.01	5,180,409,406.93	813,686,133.55	789,986,537.43	2,383,249,662.85	8,694,414,790.22	15
16	IMO	27	2,788,850,822.71	1,009,509,398.40	5,786,628,198.02	1,591,534,311.87	1,545,178,943.36	4,668,867,278.44	13,010,183,818.22	16
17	JIGAWA	27	2,003,789,865.61	1,747,674,383.83	6,255,274,719.70	1,672,056,642.43	1,623,355,963.52	4,981,414,072.13	14,607,719,139.19	17
18	KADUNA	23	2,347,672,889.25	-1,673,534,529.54	7,130,202,792.85	1,880,386,021.51	1,825,617,496.62	5,128,702,968.61	12,410,988,728.53	18
19	KANO	44	2,842,119,398.57	1,634,809,246.43	9,608,457,018.29	2,993,735,706.11	2,906,539,520.49	9,243,837,460.70	23,393,643,245.91	19
20	KATSINA	34	2,202,561,647.31	905,800,598.46	7,033,597,467.96	2,279,181,950.73	2,212,798,010.41	6,332,025,444.65	16,484,221,521.48	20
21	KEBBI	21	1,892,011,443.73	1,588,876,506.13	5,421,486,659.31	1,438,408,458.33	1,399,513,064.40	3,720,370,327.56	12,127,246,567.40	21
22	KOGI	21	1,980,364,801.48	-36,339,810.95	5,658,833,334.27	1,466,700,500.90	1,443,398,544.56	3,873,863,350.27	10,939,755,418.15	22
23	KWARA	16	1,594,978,337.69	565,316,896.76	5,366,220,998.34	1,051,996,328.71	1,021,355,658.94	3,081,693,688.65	10,034,587,242.68	23
24	LAGOS	20	2,400,354,208.68	-2,879,948,565.58	29,019,329,833.05	1,792,071,735.87	1,739,875,471.72	23,839,104,134.15	51,718,360,873.34	24
25	NASSARAWA	13	1,652,400,985.06	1,431,223,806.53	4,692,881,692.22	938,562,041.38	911,225,282.89	2,287,879,239.65	9,323,210,021.30	25
26	NIGER	25	2,122,435,493.78	723,301,337.34	6,022,300,819.01	1,737,205,940.61	1,686,607,709.33	4,589,122,983.78	13,021,332,849.45	26
27	OGUN	20	1,664,673,370.09	-1,155,833,013.10	5,945,365,830.51	1,239,316,436.92	1,203,219,841.67	3,954,779,661.63	9,947,532,320.71	27
28	ONDO	18	3,272,872,201.80	2,088,839,198.48	5,647,727,836.70	1,183,625,589.53	1,149,151,057.79	3,524,124,037.46	12,409,842,130.43	28
29	OSUN	30	1,634,156,598.38	-126,733,748.54	5,537,005,601.46	1,603,250,786.88	1,556,554,162.02	4,841,369,680.77	11,808,195,695.72	29
30	OYO	33	2,009,691,536.78	-309,928,143.81	9,462,277,592.15	2,022,375,775.07	1,963,471,626.29	7,769,716,217.07	18,885,537,291.70	30
31	PLATEAU	17	1,871,089,047.89	32,951,514.73	5,510,103,016.11	1,267,758,641.04	1,230,833,632.07	3,372,624,822.07	10,086,512,984.98	31
32	RIVERS	23	11,778,645,446.16	9,729,959,917.82	15,776,048,489.22	1,571,457,116.17	1,525,686,520.55	10,654,051,933.26	37,685,746,860.86	32
33	SOKOTO	23	1,974,729,444.59	849,269,120.86	5,785,862,376.26	1,582,700,539.73	1,536,602,465.76	4,198,710,967.75	12,370,444,930.63	33
34	TARABA	16	1,725,996,040.58	1,240,207,537.15	4,915,560,600.71	1,186,239,349.55	1,151,688,688.88	2,790,400,489.94	10,097,857,316.68	34
35	YOBE	17	1,779,280,352.60	947,932,454.50	5,054,199,088.65	1,192,659,707.06	1,157,922,045.69	2,955,724,833.06	10,155,778,421.90	35
36	ZAMFARA	14	1,783,069,700.22	672,658,121.86	5,450,972,560.82	1,077,647,772.41	1,046,259,973.21	2,929,754,436.58	10,099,645,092.47	36
37	FCT-ABUJA	6	0.00	0.00	0.00	475,963,917.94	462,100,891.21	4,205,098,860.58	4,667,199,751.79	37
38	SOKU	0	132,779,652.17	132,779,652.17	0.00	0.00	0.00	0.00	132,779,652.17	38

1			2			3			STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS																				
S/NO			STATES			NO OF L/GOVTS			4			5			6			7			8			9			10			11		
									GROSS STATUTORY + MIN REVENUE			NET STATUTORY + MINERAL REVENUE			NET VAT SHARED			LGCs GROSS STATUTORY REVENUE			LGCs NET STATUTORY			NET VAT TO LGOVT			TOTAL PAID (5+6+8+9)			SNO		
SUB-TOTAL C/F						774			124,889,580,938.43			71,480,185,070.53			248,271,630,066.60			52,383,730,551.62			50,849,172,071.83			179,157,638,459.17			549,758,625,668.13					
SUB-TOTAL B/F						774			124,889,580,938.43			71,480,185,070.53			248,271,630,066.60			52,383,730,551.62			50,849,172,071.83			179,157,638,459.17			549,758,625,668.13					
39						0			450,000,000,000.00			450,000,000,000.00			0.00			0.00			0.00			0.00			450,000,000,000.00			39		
40			FCT-ABUJA			6			2,542,899,541.34			2,294,836,246.34			5,118,789,670.26			0.00			0.00			0.00			7,413,625,916.60			40		
41			Federal Government			0			131,417,048,296.50			26,200,046,052.95			71,663,055,383.67			0.00			0.00			0.00			97,863,101,436.62			41		
42			4% Cost of Collection - FIRS			0			10,171,933,510.61			10,171,933,510.61			0.00			0.00			0.00			0.00			10,171,933,510.61			42		
43			7% Cost of Collection - NCS			0			20,889,485,491.38			20,889,485,491.38			0.00			0.00			0.00			0.00			20,889,485,491.38			43		
44			Cost of Collection - FIRS & NCS (VAT)			0			0.00			0.00			21,987,928,136.86			0.00			0.00			0.00			21,987,928,136.86			44		
45			NIGERIAN MIDSTREAM AND DOWNSTREAM PETROLEUM REGULATORY AUTHORITY			0			20,567,917,160.43			20,567,917,160.43			0.00			0.00			0.00			0.00			20,567,917,160.43			45		
46			4% Cost of Collection - NUPRC			0			15,872,512,683.82			15,872,512,683.82			0.00			0.00			0.00			0.00			15,872,512,683.82			46		
47			13% Derivation Refund on withdrawals from ECA			0			150,000,000,000.00			150,000,000,000.00			0.00			0.00			0.00			0.00			150,000,000,000.00			47		
48			13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND FROM AUGUST 2022 TO DECEMBER, 2023			0			7,889,992,385.07			7,889,992,385.07			0.00			0.00			0.00			0.00			7,889,992,385.07			48		
49			13% Refunds On Subsidy, Priority Projects And Police Trust Fund 1999-2021			0			30,590,618,311.74			30,590,618,311.74			0.00			0.00			0.00			0.00			30,590,618,311.74			49		
50			ALLOCATION TO NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT			0			0.00			0.00			15,831,308,258.54			0.00			0.00			0.00			15,831,308,258.54			50		
51			TOTAL DEDUCTIONS			0			0.00			157,043,573,737.07			7,667,853,446.50			0.00			0.00			0.00			164,711,427,183.57			51		
52			ECOLOGICAL FUNDS			0			0.00			1,830,887,669.77			0.00			0.00			0.00			0.00			3,356,627,394.57			52		
53			LGCs TOTAL DEDUCTIONS			0			0.00			0.00			0.00			0.00			0.00			0.00			8,818,754.99			53		
SUB-TOTAL C/F			6			839,942,407,380.89			893,351,803,249.18			122,268,934,895.83			0.00			1,534,558,479.79			0.00			0.00			1,017,155,296,624.80					
SUB-TOTAL B/F			6			839,942,407,380.89			893,351,803,249.18			122,268,934,895.83			0.00			1,534,558,479.79			0.00			0.00			1,017,155,296,624.80					

			STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS				
1	2	3	4	5	6	7	8	9	10	11
S/NO	STATES	NO OF L/GOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCs GROSS STATUTORY REVENUE	LGCs NET STATUTORY	NET VAT TO L/GOVT	TOTAL PAID (5+6+8+9)	SNO
			964,831,988,319.32	964,831,988,319.71	370,540,564,962.43	52,383,730,551.62	52,383,730,551.62	179,157,638,459.17	1,566,913,922,292.93	

TOTAL FUNDS!!:
AS ON PAGE 17!!

1,566,913,922,292.54

Total-Statutory-for FGN,States and Others

964,831,988,319.71

Total-Statutory- for LGCs

52,383,730,551.62

Total-Statutory-Shared

1,017,215,718,871.33

Total-VAT-Shared

549,698,203,421.60

TOTAL FUNDS SHARED!!:

1,566,913,922,292.54

ACCT BALANCED!!

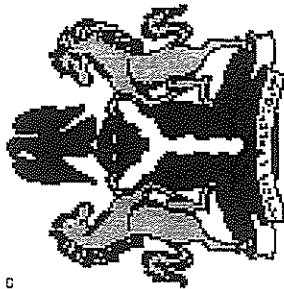
0.00

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

SN	DESCRIPTION	Mar 2023	Feb 2023	VARIANCE
MINERAL REVENUE				
1	(1) PETROLEUM PROFIT TAX (PPT)	195,376,646,433.92	148,375,828,300.44	47,000,818,133.48
2	(11) ROYALTY (CRUDE)	116,606,469,187.37	100,691,318,510.68	15,915,150,676.69
3	(111) RENT	90,820,165.82	292,271,931.76	-201,451,765.94
4	(IV) PENALTY FOR GAS FLARED	10,591,942,398.80	4,221,867,666.61	6,370,074,732.19
5	(D) MISCELLANEOUS OIL REVENUE	2,535,365,539.35	570,899,732.25	1,964,465,807.10
6	GAS SALES ROYALTY DPR	20,850,062,984.84	1,910,254,632.65	18,939,808,352.19
7	ROYALTIES (GAS)	2,589,938,990.02	2,838,839,250.74	-248,900,260.72
8	TRANSFER TO NMDPRA	-10,168,264,702.85	-4,052,992,959.95	-6,115,271,742.90
9	Cost of Collection - DPR	0.00	-4,610,698,635.17	4,610,698,635.17
10	Cost of Collection - NUPRC	-6,361,016,645.28	0.00	-6,361,016,645.28
11	13% Refunds On Subsidy, Priority Projects And Police Trust Fund from 1999 to Dec 2021	-18,163,078,852.38	-18,163,078,852.38	0.00
12	13% Derivation Refund on withdrawals from ECA from 2004 to 2019	-28,652,775,600.72	-28,544,849,598.97	-107,926,001.75
13	13% Refunds On Subsidy, Priority Projects And Police Trust Fund 2022	-62,097,034,033.54	-37,826,048,184.12	-24,270,985,849.42
NON MINERAL REVENUE				
14	(1) CUSTOMS & EXCISE DUTIES, ETC.	134,400,810,176.08	118,575,764,482.72	15,825,045,693.36
15	Cost of Collection - NCS	-9,408,056,712.33	-8,300,303,513.79	-1,107,753,198.54
16	(B) COMPANIES INCOME TAX ETC.	155,631,309,332.87	109,629,470,783.17	46,001,838,564.97
17	Cost of Collection - FIRS	-6,275,465,693.83	-4,420,843,930.58	-1,854,621,763.25
18	LESS REFUNDS ON COST OF COLLECTION - FIRS	-100,000,000.00	-100,000,000.00	0.00
OTHER NON-MINERAL REVENUE				
19	RECOVERY OF WHT IFO STATES	0.00	-14,287,242,988.34	14,287,242,988.34
ELECTRONIC MONEY TRANSFER LEVY				
20	ELECTRONIC MONEY TRANSFER LEVY	15,091,626,492.78	12,130,035,304.85	2,961,591,187.93
21	LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-603,665,059.71	-485,201,412.19	-118,463,647.52
OTHER MINERAL REVENUE				
22	FOREX EQUALIZATION	0.00	120,000,000,000.00	-120,000,000,000.00
23	AUGMENTATION REVENUE	0.00	120,000,000,000.00	-120,000,000,000.00
VAT				
24	VAT FOR DISTRIBUTION	218,785,754,993.15	240,799,215,816.08	-22,013,460,822.93
25	Cost Of Collection - FIRS & NCS (VAT)	-8,706,747,176.83	-9,631,968,632.64	925,221,455.81
26	LESS CONSULTANCY FEES ON VAT RECOVERED	-1,117,075,572.57	0.00	-1,117,075,572.57
27	3%VAT FOR NORTH EAST COMMISSION	-6,268,857,967.31	-6,935,017,415.50	666,159,448.19
Page 50 (1 of 2)				
8 April 2024				

SN		DESCRIPTION	
GRAND TOTAL		217,181,035,709.51	714,628,708,677.65
Mar 2023		475,877,063,660.60	842,677,520,288.32
Feb 2023		-258,696,027,951.09	-128,048,811,610.67
VARIANCE			

Pages 51-54 are relevant Pages for Distribution of FOREX
Equalization. There will be no Distribution of FOREX
Equalization for the month of April, 2024. (March, 2024
Account).



OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION
mputation based on the Allocation of Revenue (Fed. A/c, etc) Modification

FEDERATION ACCOUNT: March,2024

Mar 2024

1 EXCHANGE DIFFERENCE 255,237,106,493.11

2 EXCHANGE DIFFERENCE NON MINERAL REVENUE 30,287,226,456.07

TOTAL FUNDS AVAILABLE FOR DISTRIBUTI 285,524,332,949.18

PAGE 55

BENEFICIARY	EXCHANGE DIFFERENCE REVENUE		NET SHARE		ECOLOGY SHARE
	MINERAL REVENUE	NON MINERAL REV			
1 Federal Government	45.8316%	116,979,249,699.50	52.6800%	15,955,310,897.06	132,934,560,596.55
2 State Governments	23.2464%	59,333,438,723.81	26.7200%	8,092,746,909.06	65,609,312,367.32
3 Local Governments	17.9220%	45,743,594,225.70	20.6000%	6,239,168,649.95	50,468,701,821.02
4 13% Derivation Share	13.0000%	33,180,823,844.10	0.0000%	0.00	33,180,823,844.10
Grand Total	100.00%	255,237,106,493.11	100.00%	30,287,226,456.07	282,193,398,628.99
					3,330,934,320.19

DISTRIBUTION OF FGN SHARE OF EXCHANGE DIFFERENCE REVENUE

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	Federal Government	48.5	122,386,601,915.96	122,386,601,915.96
2	1.46% Deriv. & Ecology FGN Share	1	2,523,435,091.05	2,523,435,091.05
3	FCT-ABUJA	1	2,523,435,091.05	2,523,435,091.05
4	0.72% STABILIZATION ACCOUNT	0.5	1,261,717,545.53	1,261,717,545.53
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	4,239,370,952.97	4,239,370,952.97
		52.68	132,934,560,596.55	132,934,560,596.55

GROSS ALLOCATION TO STATE GOVERNMENTS

S/N	STATE	OIL DERIVATION INDICES (13%)	GROSS DERIVATION ON OIL USING NEW INDICES	GAS DERIVATION INDICES (13%)	GROSS DERIVATION ON GAS USING NEW INDICES	TOTAL MINERAL REVENUE Mar 2024	S/N
1	ABIA	0.01148819	381,187,748.00	0.00000000	0.00	381,187,748.00	1
2	ADAMAWA	0.00000000	0.00	0.00000000	0.00	0.00	2
3	AKWA IBOM	0.20024322	6,644,235,160.76	0.00000000	0.00	6,644,235,160.76	3
4	ANAMBRA	0.01207302	400,592,879.25	0.00000000	0.00	400,592,879.25	4
5	BAUCHI	0.00000000	0.00	0.00000000	0.00	0.00	5
6	BAYELSA	0.19824217	6,577,838,494.04	0.00000000	0.00	6,577,838,494.04	6
7	BENUE	0.00000000	0.00	0.00000000	0.00	0.00	7
8	BORNO	0.00000000	0.00	0.00000000	0.00	0.00	8
9	CROSS RIVER	0.00000000	0.00	0.00000000	0.00	0.00	9
10	DELTA	0.32706682	10,852,346,495.45	0.00000000	0.00	10,852,346,495.45	10
11	EBONYI	0.00000000	0.00	0.00000000	0.00	0.00	11
12	EDO	0.03324360	1,103,049,975.71	0.00000000	0.00	1,103,049,975.71	12
13	EKITI	0.00000000	0.00	0.00000000	0.00	0.00	13
14	ENUGU	0.00000000	0.00	0.00000000	0.00	0.00	14
15	GOMBE	0.00000000	0.00	0.00000000	0.00	0.00	15
16	IMO	0.01658414	550,275,315.08	0.00000000	0.00	550,275,315.08	16
17	JIGAWA	0.00000000	0.00	0.00000000	0.00	0.00	17
18	KADUNA	0.00000000	0.00	0.00000000	0.00	0.00	18
19	KANO	0.00000000	0.00	0.00000000	0.00	0.00	19
20	KATSINA	0.00000000	0.00	0.00000000	0.00	0.00	20
21	KEBBI	0.00000000	0.00	0.00000000	0.00	0.00	21
22	KOGI	0.00000000	0.00	0.00000000	0.00	0.00	22
23	KWARA	0.00000000	0.00	0.00000000	0.00	0.00	23
24	LAGOS	0.00000000	0.00	0.00000000	0.00	0.00	24
25	NASSARAWA	0.00000000	0.00	0.00000000	0.00	0.00	25
26	NIGER	0.00000000	0.00	0.00000000	0.00	0.00	26
27	OGUN	0.00000000	0.00	0.00000000	0.00	0.00	27
28	ONDO	0.02843116	943,369,241.87	0.00000000	0.00	943,369,241.87	28
29	OSUN	0.00000000	0.00	0.00000000	0.00	0.00	29
30	OYO	0.00000000	0.00	0.00000000	0.00	0.00	30
31	PLATEAU	0.00000000	0.00	0.00000000	0.00	0.00	31
32	RIVERS	0.17068714	5,663,539,871.14	0.00000000	0.00	5,663,539,871.14	32
33	SOKOTO	0.00000000	0.00	0.00000000	0.00	0.00	33
34	TARABA	0.00000000	0.00	0.00000000	0.00	0.00	34
35	YOBE	0.00000000	0.00	0.00000000	0.00	0.00	35
36	ZAMFARA	0.00000000	0.00	0.00000000	0.00	0.00	36
42	SOKU	0.00194054	64,388,662.81	0.00000000	0.00	64,388,662.81	42
		0%	33,180,823,844.10	0%	0.00	33,180,823,844.11	

GROSS ALLOCATION OF EXCHANGE GAIN DIFFERENCE TO STATE GOVERNMENTS

S/NO	STATE	GROSS STATUTORY	STATES SHARE	ECOLOGY	DERIVATN REVENUE	TOTAL DEDUCTION	TOTAL-NET
1	ABIA	1,664,977,406.90	1,620,112,746.24	44,864,660.67	381,187,748.00	0.00	2,001,300,494.24
2	ADAMAWA	1,771,249,640.80	1,723,521,357.07	47,728,283.73	0.00	0.00	1,723,521,357.07
3	AKWA IBOM	1,787,709,724.51	1,739,537,905.59	48,171,818.92	6,644,235,180.76	0.00	8,383,773,086.35
4	ANAMBRA	1,767,931,413.13	1,720,292,542.71	47,638,870.41	400,592,879.25	0.00	2,120,885,421.96
5	BAUCHI	2,126,880,722.64	2,069,569,565.45	57,311,157.20	0.00	0.00	2,069,569,565.45
6	BAYELSA	1,573,287,206.67	1,530,893,240.02	42,393,966.65	6,577,838,494.04	0.00	8,108,731,734.06
7	BENUE	1,994,088,167.62	1,940,355,262.93	53,732,914.70	0.00	0.00	1,940,355,262.93
8	BORNO	2,209,163,908.94	2,149,635,540.14	59,528,368.80	0.00	0.00	2,149,635,540.14
9	CROSS RIVER	1,788,014,602.97	1,739,834,568.76	48,180,034.21	0.00	0.00	1,739,834,568.76
10	DELTA	1,805,395,838.26	1,756,747,447.41	48,648,390.85	10,852,346,495.45	0.00	12,609,093,942.86
11	EBONYI	1,590,755,540.26	1,547,890,870.02	42,864,670.25	0.00	0.00	1,547,890,870.02
12	EDO	1,662,594,489.03	1,617,794,038.73	44,800,450.30	1,103,049,975.71	0.00	2,720,844,014.43
13	EKITI	1,589,857,886.18	1,547,017,404.22	42,840,481.96	0.00	0.00	1,547,017,404.22
14	ENUGU	1,788,168,920.71	1,739,984,728.23	48,184,192.47	0.00	0.00	1,739,984,728.23
15	GOMBE	1,674,816,581.46	1,629,686,793.34	45,129,788.12	0.00	0.00	1,629,686,793.34
16	IMO	1,848,703,393.66	1,798,888,032.75	49,815,360.91	550,275,315.08	0.00	2,349,163,347.83
17	JIGAWA	1,988,451,993.39	1,934,870,951.65	53,581,041.74	0.00	0.00	1,934,870,951.65
18	KADUNA	2,329,702,787.99	2,266,926,365.56	62,776,422.43	0.00	0.00	2,266,926,365.56
19	KANO	2,820,364,590.39	2,744,366,742.14	75,997,848.24	0.00	0.00	2,744,366,742.14
20	KATSINA	2,185,702,290.10	2,126,806,120.61	58,896,169.49	0.00	0.00	2,126,806,120.61
21	KEBBI	1,877,529,171.78	1,826,937,068.35	50,592,103.43	0.00	0.00	1,826,937,068.35
22	KOGI	1,965,206,234.81	1,912,251,575.79	52,954,659.02	0.00	0.00	1,912,251,575.79
23	KWARA	1,582,769,685.30	1,540,120,202.76	42,649,482.54	0.00	0.00	1,540,120,202.76
24	LAGOS	2,381,980,861.87	2,317,795,748.82	64,185,113.04	0.00	0.00	2,317,795,748.82
25	NASSARAWA	1,639,752,794.95	1,595,567,839.40	44,184,955.55	0.00	0.00	1,595,567,839.40
26	NIGER	2,106,189,456.73	2,049,435,848.62	56,753,608.12	0.00	0.00	2,049,435,848.62
27	OGUN	1,651,931,241.85	1,607,418,124.56	44,513,117.30	0.00	0.00	1,607,418,124.56
28	ONDO	1,655,203,902.65	1,610,602,599.88	44,601,302.77	943,369,241.87	0.00	2,553,971,841.75
29	OSUN	1,621,648,058.67	1,577,950,955.30	43,697,103.38	0.00	0.00	1,577,950,955.30
30	OYO	1,994,308,490.62	1,940,569,639.08	53,738,851.54	0.00	0.00	1,940,569,639.08
31	PLATEAU	1,856,766,924.98	1,808,734,283.29	50,032,641.69	0.00	0.00	1,808,734,283.29
32	RIVERS	1,917,600,879.06	1,865,928,999.08	51,671,879.97	5,663,539,871.14	0.00	7,529,468,870.22
33	SOKOTO	1,959,614,013.37	1,906,810,042.95	52,803,970.42	0.00	0.00	1,906,810,042.95
34	TARABA	1,712,784,522.16	1,666,631,645.81	46,152,876.35	0.00	0.00	1,666,631,645.81
35	YOBE	1,765,660,973.07	1,718,083,282.18	47,577,690.89	0.00	0.00	1,718,083,282.18
36	ZAMFARA	1,769,421,315.38	1,721,742,297.90	47,679,017.48	0.00	0.00	1,721,742,297.90
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00
42	SOKU	0.00	0.00	0.00	64,388,662.81	0.00	64,388,662.81
1		67,426,185,632.88	65,609,312,367.32	1,816,873,265.56	33,180,823,844.10	0.00	98,790,136,211.42

GROSS, NET AND ECOLOGICAL REVENUE ALLOCATION TO STATES AND LGCS

SN	2) STATE	3) GROSS ALLOCATION = 26.72%	4) STATES SHARE = 26.0%	5) STATES ECOLOGICAL FUNDS = 0.72%	6) LGCS GROSS= 20.6%	7) LGCS = 20%	8) LGCS ECOLOGICAL FUNDS = 0.6%	TOTAL ECOLOGICAL FUNDS = 5+8	SN
1	ABIA	2,046,165,154.90	2,001,300,494.24	44,864,660.66	1,078,963,017.64	1,047,536,910.33	31,426,107.31	76,290,767.97	1
2	ADAMAWA	1,771,249,640.80	1,723,521,357.07	47,728,283.73	1,360,956,990.33	1,321,317,466.34	39,639,523.99	87,367,807.72	2
3	AKWA IBOM	8,431,944,885.27	8,383,773,066.35	48,171,818.92	1,812,714,737.54	1,759,917,220.92	52,797,516.63	100,969,335.55	3
4	ANAMBRA	2,168,524,292.38	2,120,885,421.97	47,638,870.41	1,368,311,746.20	1,328,458,006.02	39,853,740.18	87,492,610.59	4
5	BAUCHI	2,126,880,722.64	2,069,569,565.44	57,311,157.20	1,553,304,603.77	1,508,062,722.10	45,241,881.66	102,553,038.86	5
6	BAYELSA	8,151,125,700.71	8,108,731,734.06	42,393,966.65	632,251,829.86	613,836,728.02	18,415,101.84	60,809,068.49	6
7	BENUE	1,994,088,167.62	1,940,355,252.92	53,732,914.70	1,690,235,811.89	1,641,005,642.61	49,230,169.28	102,963,083.97	7
8	BORNO	2,209,163,906.94	2,149,635,540.14	59,528,368.80	1,835,089,568.43	1,781,840,357.70	53,449,210.73	112,977,579.53	8
9	CROSS RIVER	1,788,014,602.97	1,739,834,568.76	48,180,034.21	1,183,024,446.96	1,148,567,424.23	34,457,022.73	82,637,056.94	9
10	DELTA	12,657,742,333.71	12,609,083,942.86	48,648,390.85	1,515,876,157.09	1,471,724,424.36	44,151,732.73	92,800,123.58	10
11	EBONYI	1,590,755,540.26	1,547,890,870.01	42,864,670.25	875,125,243.05	849,636,156.30	25,469,084.75	68,363,755.00	11
12	EDO	2,765,644,464.74	2,720,844,014.44	44,800,450.30	1,159,850,435.22	1,126,063,363.71	33,782,051.51	78,582,501.81	12
13	EKITI	1,569,857,886.18	1,547,017,404.22	42,840,481.96	920,963,306.79	894,133,132.80	26,824,173.98	69,664,655.95	13
14	ENUGU	1,788,168,920.71	1,739,984,728.24	48,184,192.47	1,178,425,285.69	1,144,102,219.11	34,323,066.57	82,507,259.05	14
15	GOMBE	1,674,816,581.46	1,629,686,793.34	45,129,788.12	807,457,828.80	783,539,639.61	23,518,188.19	68,647,977.31	15
16	IMO	2,398,978,708.74	2,348,163,347.83	49,815,360.91	1,579,352,021.33	1,533,351,477.02	46,000,544.31	95,815,905.22	16
17	JIGAWA	1,988,451,993.39	1,934,870,951.65	53,581,041.74	1,659,257,989.43	1,610,533,096.54	48,327,902.90	101,908,944.63	17
18	KADUNA	2,329,702,787.99	2,266,926,365.56	62,776,422.43	1,865,992,735.56	1,811,643,432.59	54,349,302.98	117,125,725.41	18
19	KANO	2,820,364,590.39	2,744,366,742.15	75,997,848.24	2,970,820,361.28	2,884,291,612.90	86,528,748.39	162,526,596.63	19
20	KATSINA	2,185,702,290.10	2,126,806,120.61	58,896,169.49	2,261,736,108.66	2,195,560,299.67	65,875,808.99	124,771,978.48	20
21	KEBBI	1,877,529,171.78	1,826,937,068.35	50,592,103.43	1,427,398,257.37	1,385,823,550.84	41,574,706.53	92,166,809.96	21
22	KOGI	1,965,206,234.81	1,912,251,575.79	52,954,659.02	1,475,320,653.79	1,432,350,149.31	42,970,504.48	95,925,163.50	22
23	KWARA	1,582,769,685.30	1,540,120,202.76	42,649,482.54	1,043,943,894.90	1,013,537,762.04	30,406,132.86	73,055,615.40	23
24	LAGOS	2,381,980,861.87	2,317,795,748.83	64,185,113.04	1,778,354,445.57	1,726,557,714.15	51,796,731.42	115,981,844.47	24
25	NASSARAWA	1,639,752,784.95	1,595,567,839.40	44,184,955.55	931,377,882.55	904,250,371.40	27,127,511.14	71,312,466.69	25
26	NIGER	2,106,189,456.73	2,049,435,848.61	56,753,608.12	1,723,908,616.77	1,673,697,686.19	50,210,930.59	106,964,538.70	26
27	OGUN	1,651,931,241.85	1,607,418,124.55	44,513,117.30	1,229,830,174.18	1,194,009,877.85	35,820,296.34	80,333,413.63	27
28	ONDO	2,598,573,144.52	2,553,971,841.75	44,601,302.77	1,174,565,608.56	1,140,354,959.77	34,210,648.79	78,811,951.56	28
29	OSUN	1,621,648,058.67	1,577,950,955.29	43,697,103.38	1,590,978,813.59	1,544,639,624.85	46,339,188.75	90,036,292.12	29
30	OYO	1,994,308,480.62	1,940,569,639.08	53,738,851.54	2,006,895,638.28	1,948,442,367.27	58,453,271.02	112,192,122.56	30
31	PLATEAU	1,856,766,924.98	1,806,734,283.29	50,032,641.69	1,258,054,669.39	1,221,412,300.38	36,642,369.01	86,675,010.70	31
32	RIVERS	7,581,140,750.20	7,529,468,870.23	51,671,879.97	1,559,428,505.36	1,514,008,257.63	45,420,247.73	97,092,127.70	32
33	SOKOTO	1,959,614,013.37	1,906,810,042.95	52,803,970.42	1,570,585,866.90	1,524,840,647.48	45,745,219.42	98,549,189.84	33
34	TARABA	1,712,784,522.16	1,666,631,645.81	46,152,876.35	1,177,159,361.73	1,142,873,166.73	34,286,195.00	80,439,071.35	34
35	YOBE	1,765,660,973.07	1,718,083,282.18	47,577,690.89	1,183,530,575.06	1,149,068,810.73	34,471,764.32	82,049,455.21	35
36	ZAMFARA	1,769,421,315.38	1,721,742,297.90	47,679,017.48	1,069,398,991.38	1,038,251,447.94	31,147,543.44	78,826,560.92	36
37	FCT-ABUJA	0.00	0.00	0.00	472,320,684.75	458,563,771.60	13,756,913.15	13,756,913.15	37
42	SOKU	64,388,662.81	64,388,662.81	0.00	0.00	0.00	0.00	0.00	42

SN	2) STATE	3) GROSS ALLOCATION = 26.72%	4) STATES SHARE = 28.0%	5) STATES ECOLOGICAL FUNDS = 0.72%	6) LGCs GROSS= 20.6%	7) LGCs = 20%	8' LGCs ECOLOGICAL FUNDS = 0.6%	TOTAL ECOLOGICAL FUNDS = 5+8	SN
		100.607.009.476.97	98.790.136.211.41	1.816.873.265.56	51.982.762.875.65	50.468.701.821.01	1.514.061.054.63	3.330.934.320.19	

GROSS SUMMARY Distribution of =N=285,524,332,949.18 Being Exchange Gain for the Month

of April, 2024.

1	2	3	4	5	6	7	8	9
S/NO	STATES	NO OF LGOVTS	STATES GROSS	NET STAT + MIN REV LESS ECOLOGY	LGCs GROSS	LGCs NET STAT. LESS ECOLOGY	TOTAL PAID (5+7)	SNO
STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS					

1	ABIA	17	2,046,165,164.90	2,001,300,494.24	1,078,963,017.64	1,047,536,910.33	3,048,837,404.57	1
2	ADAMAWA	21	1,771,249,640.80	1,723,521,357.07	1,360,956,990.33	1,321,317,466.34	3,044,838,823.41	2
3	AKWA IBOM	31	8,431,944,885.27	8,383,773,066.35	1,812,714,737.54	1,759,917,220.92	10,143,690,287.26	3
4	ANAMBRA	21	2,168,524,292.38	2,120,885,421.97	1,368,311,746.20	1,328,458,006.02	3,449,343,427.98	4
5	BAUCHI	20	2,126,880,722.64	2,069,569,565.44	1,553,304,603.77	1,508,062,722.10	3,577,632,287.55	5
6	BAYELSA	8	8,151,125,700.71	8,108,731,734.06	632,251,829.86	613,836,728.02	8,722,568,462.08	6
7	BENUE	23	1,994,088,167.62	1,940,355,252.92	1,690,235,811.89	1,641,005,642.61	3,581,360,895.53	7
8	BORNO	27	2,209,163,908.94	2,149,635,540.14	1,835,089,568.43	1,781,640,357.70	3,931,275,897.84	8
9	CROSS RIVER	18	1,788,014,602.97	1,739,834,568.76	1,183,024,446.96	1,148,567,424.23	2,888,401,992.99	9
10	DELTA	25	12,657,742,333.71	12,609,093,942.86	1,515,876,157.08	1,471,724,424.36	14,080,818,367.21	10
11	EBONYI	13	1,690,755,540.26	1,547,890,870.01	875,125,243.05	849,636,158.30	2,397,527,028.32	11
12	EDO	18	2,765,644,464.74	2,720,844,014.44	1,159,850,435.22	1,126,068,383.71	3,846,912,398.15	12
13	EKITI	16	1,589,857,866.18	1,547,017,404.22	920,963,306.79	894,139,132.80	2,441,156,537.02	13
14	ENUGU	17	1,788,168,920.71	1,739,984,728.24	1,178,425,285.69	1,144,102,219.11	2,884,086,947.35	14
15	GOMBE	11	1,674,816,581.46	1,629,686,793.34	807,457,828.80	783,939,639.61	2,413,626,432.94	15
16	IMO	27	2,398,978,708.74	2,349,163,347.83	1,579,352,021.33	1,533,361,477.02	3,882,514,824.86	16
17	JIGAWA	27	1,988,451,993.39	1,934,870,951.66	1,659,257,999.43	1,610,930,066.54	3,545,801,044.19	17
18	KADUNA	23	2,329,702,787.99	2,266,926,366.56	1,865,992,735.56	1,811,643,422.59	4,078,569,798.15	18
19	KANO	44	2,820,364,590.39	2,744,366,742.15	2,970,820,361.28	2,884,291,612.90	5,628,668,355.04	19
20	KATSINA	34	2,185,702,290.10	2,126,808,120.61	2,261,736,108.66	2,185,660,299.67	4,322,666,420.28	20
21	KEBBI	21	1,877,529,171.78	1,826,937,068.35	1,427,398,257.37	1,385,823,550.84	3,212,760,619.19	21
22	KOGI	21	1,965,206,234.81	1,912,251,575.79	1,475,320,653.79	1,432,350,149.31	3,344,601,725.10	22
23	KWARA	16	1,582,769,665.30	1,540,120,202.76	1,043,943,894.90	1,013,537,762.04	2,553,657,964.80	23
24	LAGOS	20	2,381,980,861.87	2,317,795,748.83	1,778,354,445.57	1,726,557,714.15	4,044,353,462.97	24
25	NASSARAWA	13	1,639,752,794.95	1,595,667,839.40	931,377,882.55	904,250,371.40	2,499,818,210.80	25
26	NIGER	25	2,106,189,456.73	2,049,435,848.61	1,723,908,616.77	1,673,697,668.19	3,723,133,534.80	26
27	OGUN	20	1,661,931,241.85	1,607,418,124.55	1,229,830,174.18	1,194,428,877.85	2,801,428,002.40	27
28	ONDO	18	2,598,573,144.82	2,553,971,841.75	1,174,566,608.56	1,140,354,959.77	3,694,326,680.14	28
29	OSUN	30	1,621,648,058.67	1,577,950,956.29	1,590,978,813.69	1,544,639,624.85	3,122,590,580.14	29
30	OYO	33	1,994,308,490.62	1,940,569,639.08	2,006,895,638.28	1,948,442,367.27	3,889,012,006.34	30
31	PLATEAU	17	1,856,766,924.88	1,806,734,283.29	1,258,054,669.39	1,221,412,300.36	3,028,146,583.67	31
32	RIVERS	23	7,581,140,750.20	7,529,468,870.23	1,559,428,505.36	1,514,008,257.63	9,043,477,127.85	32
33	SOKOTO	23	1,959,614,013.37	1,906,810,042.95	1,570,585,866.90	1,524,840,647.48	3,431,650,690.43	33
34	TARABA	16	1,712,784,522.16	1,666,631,645.81	1,177,159,361.73	1,142,873,166.73	2,809,504,812.55	34
35	YOBE	17	1,765,660,973.07	1,718,083,282.18	1,183,530,575.06	1,149,058,810.73	2,867,142,092.91	35
36	ZAMFARA	14	1,709,421,315.99	1,721,742,297.90	1,069,390,991.38	1,038,251,447.94	2,759,993,745.84	36
37	FCT-ABUJA	6	0.00	0.00	472,320,684.75	458,563,771.60	458,563,771.60	37
38	SOKU	0	64,388,662.81	64,388,662.81	0.00	0.00	64,388,662.81	38
39	FCT-ABUJA	6	2,523,435,091.05	2,523,435,091.05	0.00	0.00	2,523,435,091.05	39
40	Federal Government	0	130,411,125,505.50	130,411,125,505.50	0.00	0.00	130,411,125,505.50	40
41	ECOLOGICAL FUNDS	0	0.00	1,816,873,265.56	0.00	1,514,061,054.63	3,330,934,320.19	41
6			132,934,560,596.55	134,751,433,862.11	0.00	1,514,061,054.63	136,286,494,916.74	
			233,541,570,073.52	233,541,570,073.52	51,982,762,875.65	51,982,762,875.64	285,524,332,949.17	
			TOTAL FUNDS:: 285,524,332,949.18					
			0.00					

Pages 60-63 are relevant Pages for Distribution of EXCESS BANK CHARGES RECOVERED. There will be no Distribution of EXCESS BANK CHARGES RECOVERED for the month of April, 2024. (March, 2024 Account).

CENTRAL BANK OF NIGERIA, ABUJA
ELECTRONIC MONEY TRANSFER LEVY (EMTL) COMPONENT STATEMENT
FOR MARCH, 2024

<u>Amount to be due for the month of March, 2024</u>	=N=	
	15,369,495,789.06	
GRAND TOTAL		
	15,369,495,789.06	


ZANNA-IBRAHIM AMSA
BANKING SERVICES DEPARTMENT


OKORAOFOR, CHINYERE N.
BANKING SERVICES DEPARTMENT


ANGYU, DANIELLA
BANKING SERVICES DEPARTMENT

64

Distribution of ELECTRONIC MONEY TRANSFER LEVY (EMTL)

DESCRIPTION	EMTLEVY CM	EMTLEVY PM	VARIANCE
ELECTRONIC MONEY TRANSFER LEVY	15,369,495,789.06	15,788,312,054.60	-418,816,265.54
LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-614,779,831.56	-631,532,482.18	16,752,650.62
	<u>14,754,715,957.50</u>	<u>15,156,779,572.42</u>	<u>-402,063,614.92</u>

DISTRIBUTION OF EMTLEVY TO THE THREE TIRES OF GOVERNMENT

Federal Government	15.00%	2,213,207,393.63	2,273,516,935.86	-60,309,542.24
Local Governments	35.00%	5,164,150,585.13	5,304,872,850.35	-140,722,265.22
State Governments	50.00%	7,377,357,978.75	7,578,389,786.21	-201,031,807.46
	<u>100.00%</u>	<u>14,754,715,957.50</u>	<u>15,156,779,572.42</u>	<u>-402,063,614.92</u>
		<u>14,754,715,957.50</u>	<u>15,156,779,572.42</u>	<u>-402,063,614.92</u>

Distribution of FGN ELECTRONIC MONEY TRANSFER LEVY (EMT)

DESCRIPTION		
Federal Government	14	2,065,660,234.05
FCT-ABUJA	1	147,547,159.58
	<u>15.00</u>	<u>2,213,207,393.63</u>

65

DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO LOCAL

GOVERNMENTS

INO STATES EQUALITY 50% POPULATION 30% DERIVATION 20% GROSS AMT PM

Feb 2024

Mar 2024

1	ABIA	56,712,248.03	31,367,065.63	23,701,566.23	111,780,879.88	115,466,458.85
2	ADAMAWA	70,056,306.39	35,064,949.56	9,294,130.42	114,415,386.37	118,053,235.01
3	AKWA IBO	103,416,452.29	43,389,366.62	12,088,225.12	158,892,144.03	163,448,789.62
4	ANAMBRA	70,056,306.39	46,287,268.35	43,569,445.44	159,913,020.17	167,474,677.14
5	BAUCHI	66,720,291.80	51,427,672.56	7,683,041.20	125,831,005.55	129,618,312.61
6	BAYELSA	26,688,116.72	18,852,985.54	6,363,616.22	51,904,718.48	53,431,199.74
7	BENUE	76,728,335.57	46,699,135.55	10,134,360.82	133,561,831.94	137,845,778.25
8	BORNO	90,072,393.93	45,945,938.33	12,296,603.49	148,314,935.74	152,321,324.65
9	CROSS RIV	60,048,262.62	31,975,447.46	10,862,965.86	102,886,675.93	105,931,181.32
10	DELTA	83,400,364.75	45,361,518.99	45,468,383.14	174,230,266.88	181,327,676.53
11	EBONYI	43,368,189.67	24,056,588.77	6,598,988.78	74,023,767.22	76,600,798.10
12	EDO	60,048,262.62	33,620,912.73	40,734,166.02	136,403,341.36	142,469,600.80
13	EKITI	53,376,233.44	26,388,765.23	10,045,633.39	89,810,632.06	91,917,744.74
14	ENUGU	56,712,248.03	36,052,193.43	23,833,375.12	116,597,816.58	120,807,851.61
15	GOMBE	36,696,160.49	26,053,035.68	5,443,423.94	68,192,620.11	70,464,088.99
16	IMO	90,072,393.93	43,551,968.50	23,245,794.20	156,870,156.62	161,351,734.26
17	JIGAWA	90,072,393.93	48,131,406.74	5,258,953.39	143,462,754.06	147,058,450.65
18	KADUNA	76,728,335.57	67,145,488.90	28,933,538.71	172,807,363.18	177,796,025.71
19	KANO	146,784,641.95	103,859,799.93	41,244,554.83	291,888,996.71	299,387,775.81
20	KATSINA	113,424,496.06	64,112,998.73	12,025,578.98	189,563,073.77	194,944,416.62
21	KEBBI	70,056,306.39	35,845,551.47	6,679,429.68	112,581,287.54	115,523,470.07
22	KOGI	70,056,306.39	36,286,716.01	11,191,614.80	117,534,637.20	121,044,151.26
23	KWARA	53,376,233.44	26,243,518.18	15,965,016.16	95,584,767.77	98,155,982.58
24	LAGOS	66,720,291.80	99,762,954.23	296,253,480.52	462,736,726.55	469,617,355.24
25	NASSARAW	43,368,189.67	20,622,967.48	11,561,921.23	75,553,078.37	78,098,227.86
26	NIGER	83,400,364.75	43,721,864.28	14,179,408.04	141,301,637.06	145,697,686.53
27	OGUN	66,720,291.80	41,263,068.42	39,679,450.45	147,662,810.67	151,722,974.36
28	ONDO	60,048,262.62	38,085,696.44	18,538,186.50	116,672,145.57	119,878,827.94
29	OSUN	100,080,437.70	37,892,125.94	19,205,100.42	157,177,664.06	161,380,935.96
30	OYO	110,088,481.47	61,888,426.61	67,229,152.16	239,206,060.24	236,745,303.51
31	PLATEAU	56,712,248.03	35,182,393.47	15,558,549.45	107,453,190.95	110,504,066.40
32	RIVERS	76,728,335.57	57,392,674.49	45,655,871.11	179,776,881.17	185,103,856.03
33	SOKOTO	76,728,335.57	40,918,860.69	10,174,245.64	127,821,441.89	131,048,785.17
34	TARABA	53,376,233.44	25,464,842.12	6,191,137.19	85,032,212.75	87,836,739.15
35	YOBE	56,712,248.03	25,695,667.95	5,967,088.14	88,375,004.11	90,949,773.65
36	ZAMFARA	46,704,204.26	36,080,395.03	5,654,614.70	88,439,213.98	90,793,545.61
37	FCT-ABUJA	20,016,087.54	15,552,945.50	64,321,405.54	99,890,438.58	103,054,048.03
Grand Total		2,582,075,292.56	1,549,245,175.54	1,032,830,117.03	5,164,150,585.13	5,304,872,850.35

66

DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO
STATE GOVERNMENTS

SNO STATES EQUALITY 50% POPULATION 30% DERIVATION 20% GROSS SNO

Mar 2024

Feb 2024

1	IABIA	102,463,305.26	4,528,4506	45,264,506.27	2.447222%	36,108,077.63	183,835,889.16	189,836,640
2	ZADAMAWA	102,463,305.26	5,060,0769	50,600,768.59	0.959633%	14,159,114.20	167,223,188.05	172,579,069
3	3AKWA IBOM	102,463,305.26	6,261,3388	62,613,388.22	1.247931%	18,412,874.56	183,489,568.04	188,843,792
4	4ANAMBRA	102,463,305.26	6,679,5230	66,795,229.53	4.498612%	66,375,736.66	235,634,271.45	246,968,918
5	5BAUCHI	102,463,305.26	7,421,3133	74,213,132.80	0.732266%	11,704,705.31	188,381,143.37	194,066,134
6	6BAYELSA	102,463,305.26	2,720,5558	27,205,958.39	0.657053%	9,694,631.41	139,363,895.07	143,336,794
7	7BENUE	102,463,305.26	6,738,9578	67,389,577.94	1.046388%	15,439,160.59	185,292,043.79	191,330,422
8	8BORNO	102,463,305.26	6,630,2670	66,302,670.39	1.269643%	18,733,222.49	187,499,198.14	192,563,465
9	9CROSS RIV	102,463,305.26	4,614,2437	46,142,436.76	1.121618%	16,549,151.68	165,154,893.70	170,029,988
10	10DELTA	102,463,305.26	6,545,9319	65,459,319.19	4.694680%	69,268,667.42	237,191,291.87	247,267,491
11	11EBONYI	102,463,305.26	3,471,5062	34,715,061.53	0.681356%	10,053,209.02	147,231,575.80	152,101,548
12	12EDO	102,463,305.26	5,140,3056	51,403,055.89	4.205655%	62,056,339.01	215,922,700.16	225,415,476
13	13EKITI	102,463,305.26	3,808,0528	38,080,528.27	1.037227%	15,303,989.06	155,847,822.59	159,583,106
14	14ENUGU	102,463,305.26	5,202,5419	52,025,419.12	2.460832%	36,308,881.49	190,797,605.86	197,587,432
15	15GOMBE	102,463,305.26	3,759,6051	37,596,050.94	0.562042%	8,292,767.33	148,352,123.53	153,028,293
16	16IMO	102,463,305.26	6,284,8032	62,848,032.22	2.400164%	35,413,733.15	200,725,070.63	206,526,279
17	17JIGAWA	102,463,305.26	6,945,6429	69,456,428.86	0.542965%	8,011,736.25	179,931,470.37	184,360,202
18	18KADUNA	102,463,305.26	9,689,4859	96,894,859.07	2.987432%	44,078,709.91	243,436,874.23	250,516,879
19	19KANO	102,463,305.26	14,987,5753	149,875,752.51	4.258563%	62,833,889.26	315,172,947.04	323,096,319
20	20KATSINA	102,463,305.26	9,251,8799	92,518,798.78	1.241659%	18,320,331.04	213,302,435.08	219,452,124
21	21KEBBI	102,463,305.26	5,172,7223	51,727,222.71	0.689661%	10,175,756.46	164,366,284.42	168,658,391
22	22KOGI	102,463,305.26	5,236,3849	52,363,848.88	1.155551%	17,049,830.90	171,876,985.04	177,035,853
23	23KWARA	102,463,305.26	3,787,0928	37,870,928.29	1.648412%	24,321,554.40	164,656,087.95	169,103,046
24	24LAGOS	102,463,305.26	14,396,3765	143,963,765.08	30.588623%	451,326,447.01	697,753,517.35	708,241,562
25	25NASSARAW	102,463,305.26	2,976,0146	29,760,145.62	1.193786%	17,613,973.07	149,837,423.95	154,669,747
26	26NIGER	102,463,305.26	6,309,3202	63,093,201.74	1.464045%	21,601,575.25	187,158,082.25	193,099,530
27	27OGUN	102,463,305.26	5,954,5016	59,545,015.83	4.096964%	60,449,535.85	222,457,856.93	228,602,814
28	28ONDO	102,463,305.26	5,495,9883	54,959,882.64	1.914096%	28,241,942.79	185,665,130.69	190,719,097
29	29OSUN	102,463,305.26	5,468,0549	54,680,549.10	1.982956%	29,257,950.73	186,401,805.09	191,372,955
30	30OYO	102,463,305.26	8,930,8611	89,308,611.39	6.941512%	102,420,043.56	294,191,960.21	288,570,134
31	31PLATEAU	102,463,305.26	5,077,0247	50,770,247.01	1.606444%	23,702,623.96	176,936,176.23	181,955,623
32	32RIVERS	102,463,305.26	8,282,0979	82,820,978.70	4.714038%	69,554,295.39	254,838,579.35	262,467,071
33	33SOKOTO	102,463,305.26	5,904,8304	59,048,303.98	1.050506%	15,499,922.99	177,011,532.23	181,452,313
34	34TARABA	102,463,305.26	3,674,7253	36,747,253.30	0.639244%	9,431,868.77	148,642,427.33	153,440,089
35	35YOBE	102,463,305.26	3,708,0348	37,080,348.43	0.616111%	9,090,541.93	148,634,195.63	152,942,466
36	36ZAMFARA	102,463,305.26	5,206,6116	52,066,115.66	0.583848%	8,614,505.24	163,143,926.16	167,508,726
End Total		3,688,678,989.38	221,320.74	2,213,207,393.63	100.00%	1,475,471,595.75	7,377,357,978.75	7,578,389,786.21

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS =N=957163772.89 IS NOT INCLUDED IN THIS TABLE

FIRS

RESEARCH AND STATISTICS DEPARTMENT, REVENUE HOUSE (HEADQUARTERS), ABUJA
 ATTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY FOR THE MONTH OF MARCH, 2024

S/NO	STATES	ACTUAL COLLECTION =N=	% INDICES FOR DERIVATION
1	Abia	352,701,878.36	2.29
2	Adamawa	138,305,512.27	0.90
3	Akwa Ibom	179,856,028.61	1.17
4	Anambra	648,354,842.86	4.22
5	Bauchi	114,330,970.20	0.74
6	Bayelsa	94,696,669.95	0.62
7	Benue	150,808,940.75	0.98
8	Borno	182,985,170.96	1.19
9	Cross River	161,651,277.65	1.05
10	Delta	676,612,844.34	4.40
11	Ebonyi	98,199,237.87	0.64
12	Edo	606,163,184.75	3.94
13	Ekiti	149,488,592.12	0.97
14	Enugu	354,663,320.28	2.31
15	FCT	957,163,772.89	6.23
16	Gombe	81,003,332.37	0.53
17	Imo	345,919,556.51	2.25
18	Jigawa	78,258,235.01	0.51
19	Kaduna	430,558,611.79	2.80
20	Kano	613,758,256.36	3.99
21	Katsina	178,952,068.16	1.16
22	Kebbi	99,396,275.07	0.65
23	Kogi	166,541,886.97	1.08
24	Kwara	237,574,645.18	1.55
25	Lagos	4,408,533,936.35	28.68
26	Nasarawa	172,052,399.22	1.12
27	Niger	211,003,095.83	1.37
28	Ogun	590,468,012.64	3.84
29	Ondo	275,865,870.58	1.79
30	Osun	285,790,184.78	1.86
31	Oyo	1,000,433,811.89	6.51
32	Plateau	231,526,033.52	1.51
33	Rivers	679,402,843.93	4.42
34	Sokoto	151,402,464.83	0.99
35	Taraba	92,130,017.73	0.60
36	Yobe	88,795,954.11	0.58
37	Zamfara	84,146,052.07	0.55
		15,369,495,789.06	100.00

Research & Statistics Dept: Revenue Accounting & Refund Dept:

Prepared by: MALA TANDI ALL Checked by: W. N. C. Figueira Approved By: Executive Chairman FIRS

Signature: _____ Date: 05-04-2024

Signature: _____ Date: 05-04-2024

Checked by: _____ Counter reviewed by: _____

Signature: _____ Date: 05-04-2024

Signature: _____ Date: 05-04-2024

68

March, 2024

NON IMPORT EMT COLLECTION FOR THE MONTH

COLLECTIONS INDICES FOR DERIVATION COLLECTIONS

STATE SN

Feb 2024 Mar 2024

1	ABIA	352,701,878.36	2,2948	371,830,330.32	1
2	ADAMAWA	138,305,512.27	0.8999	149,813,123.48	2
3	AKWA IBOM	179,856,028.61	1.1702	188,132,975.81	3
4	ANAMBRA	648,354,842.86	4.2185	713,701,769.09	4
5	BAUCHI	114,330,970.20	0.7439	122,780,288.73	5
6	BAYELSA	94,696,669.95	0.6161	98,945,086.75	6
7	BENUE	150,808,940.75	0.9812	164,507,865.74	7
8	BORNO	182,985,170.96	1.1906	187,448,138.73	8
9	CROSS RIVER	161,651,277.65	1.0518	169,640,477.35	9
10	DELTA	676,612,844.34	4.4023	730,015,660.04	10
11	EBONYI	98,199,237.87	0.6389	109,206,925.52	11
12	EDO	606,163,184.75	3.9439	657,640,713.55	12
13	EKITI	149,488,592.12	0.9726	148,499,446.49	13
14	ENUGU	354,663,320.28	2.3076	379,696,341.83	14
15	GOMBE	81,003,332.37	0.5270	89,359,931.62	15
16	IMO	345,919,556.51	2.2507	358,424,548.36	16
17	JIGAWA	78,258,235.01	0.5092	75,723,494.69	17
18	KADUNA	430,558,611.79	2.8014	446,453,316.70	18
19	KANO	613,758,256.36	3.9934	623,710,023.34	19
20	KATSINA	178,952,068.16	1.1643	187,039,492.78	20
21	KEBBI	99,396,275.07	0.6467	100,235,175.20	21
22	KOGI	166,541,886.97	1.0836	175,644,326.85	22
23	KWARA	237,574,645.18	1.5458	243,550,679.35	23
24	LAGOS	4,408,533,936.35	28.6837	4,443,414,699.05	24
25	NASSARAWA	172,052,399.22	1.1194	183,978,006.95	25
26	NIGER	211,003,095.83	1.3729	224,871,985.20	26
27	OGUN	590,468,012.64	3.8418	607,099,480.76	27
28	ONDO	275,865,870.58	1.7949	283,790,690.74	28
29	OSUN	285,790,184.78	1.8595	292,390,511.20	29
30	OYO	1,000,433,811.89	6.5092	894,078,163.75	30
31	PLATEAU	231,526,033.52	1.5064	239,662,363.64	31
32	RIVERS	679,402,843.93	4.4205	704,286,759.19	32
33	SOKOTO	151,402,464.83	0.9851	151,722,052.36	33
34	TARABA	92,130,017.73	0.5994	101,893,706.51	34
35	YOBE	88,795,954.41	0.5777	93,694,276.00	35
36	ZAMFARA	84,146,052.07	0.5475	85,611,301.14	36
37	FCT-ABUJA	957,163,772.89	6.2277	989,817,925.80	37
Grand Total		15,369,495,789.06	100.00	15,788,312,054.61	
		15,369,495,789.06	100.00	15,788,312,054.61	

SOURCE: FEDERAL INLAND REVENUE SERVICE- EMT DIRECTORATE

18 April 2024

69