

	<i>TYPE OF DEDUCTION</i>	<i>TOTAL NO</i>	<i>AMTDEDUCTED</i>
36	BOND ISSUANCE PROGRAMME6	1	1,000,000,000.00
37	CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN	2	2,817,853,446.50
38	REFUND BY STATE TO FIRS ON WHT & VAT	2	800,000,000.00
			<u>7,667,853,446.50</u>
<i>Grand Total</i>			<u>187,646,548,749.76</u>

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

<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>	<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>
<u><i>1 MAIN DISTRIBUTION</i></u>			<u><i>41,516,710.45</i></u>		
<u><i>Restructured N15.4 Billion Refunds of Over Payment of Revised 13% Derivation Indices of (Inst. 90/120)</i></u>			<u><i>CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN</i></u>		
1	BAYELSA	128,368,951.00	1	BAUCHI	253,351,547.50
		<u><i>128,368,951.00</i></u>	2	EKITI	146,490,204.30
<u><i>via Counterpart Funding for Various Projects ifo UBA PLC</i></u>			3	GOMBE	192,027,492.28
1	ABIA	45,444,713.63	4	IMO	945,190,963.21
		<u><i>45,444,713.63</i></u>	5	KOGI	146,502,032.74
<u><i>ACCELERATED AGRIC. DEVELOPMENT SCHEME (AADS) LOANS</i></u>			6	OGUN	723,781,959.83
1	BORNO	31,137,532.84	7	OYO	1,037,917,761.32
2	DELTA	37,327,563.56	8	SOKOTO	166,682,112.21
3	NIGER	37,327,563.56	9	YOBE	250,749,539.09
		<u><i>105,792,659.96</i></u>	<u><i>CBN POWER INTERVENTION FUNDS</i></u>		
<u><i>BOND ISSUANCE PROGRAMME1</i></u>			1	KANO	116,108,479.22
1	BAUCHI	201,255,000.00			<u><i>116,108,479.22</i></u>
2	CROSS RIVER	541,305,066.40	<u><i>COMMERCIAL AGRICULTURAL CREDIT SCHEME</i></u>		
3	EDO	510,923,032.41	1	ANAMBRA	38,540,982.12
4	EKITI	345,000,000.00	2	BAYELSA	199,080,338.99
5	GOMBE	164,916,320.90	3	EKITI	50,713,329.21
6	KATSINA	850,000,000.00	4	JIGAWA	73,251,016.37
7	KWARA	559,212,440.21	5	KADUNA	261,766,982.01
8	NIGER	296,453,561.97	6	NIGER	30,812,882.41
9	OGUN	500,000,000.00	7	OYO	136,994,082.48
10	PLATEAU	400,864,283.56	8	TARABA	75,463,399.91
11	SOKOTO	206,017,834.00			<u><i>866,623,013.50</i></u>
12	ZAMFARA	422,213,140.00	<u><i>COMMERCIAL AGRICULTURAL CREDIT SCHEME2</i></u>		
		<u><i>4,998,160,679.45</i></u>	1	EBONYI	80,046,438.66
<u><i>BOND ISSUANCE PROGRAMME2</i></u>					<u><i>80,046,438.66</i></u>
1	BAUCHI	757,567,872.40	<u><i>CONTRACTUAL OBLIGATION</i></u>		
2	GOMBE	473,578,155.62	1	KANO	292,615,190.00
3	ONDO	644,248,762.92			<u><i>292,615,190.00</i></u>
		<u><i>1,875,394,790.94</i></u>	<u><i>Counterpart fund Contribution iro UBEC project ifo UBA PLC</i></u>		
<u><i>BOND ISSUANCE PROGRAMME3</i></u>			1	KOGI	27,249,977.66
1	GOMBE	553,432,649.47			<u><i>27,249,977.66</i></u>
2	NIGER	217,827,441.00	<u><i>COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING GRANT IFO ZENITH BANK</i></u>		
3	PLATEAU	630,535,139.41	1	KOGI	78,081,666.78
		<u><i>1,401,795,229.88</i></u>			<u><i>78,081,666.78</i></u>
<u><i>CBN ANCHOR BORROWERS</i></u>			<u><i>DEDUCTION OF CBN MICRO SMALL & MEDIUM ENTERPRISES DEVELOPMENT FUND TO STATE</i></u>		
1	OYO	41,516,710.45			

<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>	<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>
1	BAUCHI	19,272,115.68	23	KWARA	53,800,039.93
2	BENUE	19,207,256.98	24	LAGOS	80,966,085.38
3	NIGER	35,695,127.37	25	NASSARAWA	55,736,956.97
		<u>74,174,500.03</u>	26	NIGER	71,591,639.59
<u>EDUCTIONS IFO FAMILY HOMES FUNDS LTD</u>			27	OGUN	56,150,915.45
			28	ONDO	56,262,156.70
1	ADAMAWA	88,530,252.99	29	OSUN	55,121,557.56
2	AKWA IBOM	83,801,377.70	30	OYO	67,788,685.51
3	BAUCHI	215,881,080.79	31	PLATEAU	63,113,500.11
4	BORNO	50,056,998.35	32	RIVERS	65,181,311.48
5	GOMBE	82,496,643.40	33	SOKOTO	66,609,383.00
6	KEBBI	66,813,572.93	34	TARABA	58,219,383.74
7	NIGER	96,573,838.21	35	YOBE	60,016,711.04
8	YOBE	385,640,000.00	36	ZAMFARA	60,144,529.11
9	ZAMFARA	83,880,000.00			<u>2,291,888,398.56</u>
		<u>1,153,673,764.37</u>	<u>FEDERAL GOVERNMENT NET OFF WITH STATES (11/96)</u>		
<u>DELTA UTM OFFSHORE FLNG FACILITY 2</u>			1	Federal Government	18,059,991,433.01
1	DELTA	753,501,346.72			<u>18,059,991,433.01</u>
		<u>753,501,346.72</u>	<u>FG RECONCILIATION WITH STATES ON ECA WITHDRAWALS (2009-2015)-BALANCES OF NET OFF STATES LIABILITY 1 (8)</u>		
<u>DELTA UTM OFFSHORE FLNG FACILITY 1</u>			1	BAYELSA	82,685,290.30
1	DELTA	415,167,104.53	2	EKITI	75,620,944.19
		<u>415,167,104.53</u>	3	GOMBE	93,009,093.45
<u>ECOLOGICAL FUNDS DISTRIBUTION STATES</u>			4	KOGI	147,232,338.54
					<u>398,547,666.48</u>
1	ABIA	56,594,368.60	<u>FOREIGN LOANS TO STATE GOVERNMENTS</u>		
2	ADAMAWA	60,206,675.86	1	ABIA	771,164,847.39
3	AKWA IBOM	60,766,171.76	2	ADAMAWA	1,097,120,916.44
4	ANAMBRA	60,093,885.74	3	AKWA IBOM	525,026,444.75
5	BAUCHI	72,294,957.92	4	ANAMBRA	734,737,893.29
6	BAYELSA	53,477,720.31	5	BAUCHI	1,287,217,303.62
7	BENUE	67,781,196.49	6	BAYELSA	448,007,394.98
8	BORNO	75,091,851.72	7	BENUE	303,276,410.17
9	CROSS RIVER	60,776,534.91	8	BORNO	268,566,528.35
10	DELTA	61,367,341.75	9	CROSS RIVER	1,591,698,085.80
11	EBONYI	54,071,487.71	10	DELTA	380,941,267.68
12	EDO	56,513,370.66	11	EBONYI	829,020,383.40
13	EKITI	54,040,975.48	12	EDO	1,970,259,581.95
14	ENUGU	60,781,780.34	13	EKITI	1,012,400,231.65
15	GOMBE	56,928,812.70	14	ENUGU	1,045,863,175.83
16	IMO	62,839,412.03	15	GOMBE	579,542,872.14
17	JIGAWA	67,589,616.88	16	IMO	1,124,937,985.78
18	KADUNA	79,189,097.56	17	JIGAWA	305,648,422.99
19	KANO	95,867,218.70	18	KADUNA	3,796,561,713.53
20	KATSINA	74,294,366.12	19	KANO	1,097,138,975.06
21	KEBBI	63,819,231.15	20	KATSINA	852,223,256.97
22	KOGI	66,799,468.61			

<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>	<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>
21	KEBBI	482,706,139.92	<u>MINISTRY OF POLICE AFFAIRS- POLICE TRUST FUND TSA</u>		
22	KOGI	572,783,105.53			
23	KWARA	453,776,051.43	1	Federal Government	771,920,745.35
24	LAGOS	6,931,766,965.62			<u>771,920,745.35</u>
25	NASSARAWA	460,734,705.09	<u>NATIONAL AGRICULTURAL TECHNOLOGY SUPPORT</u>		
26	NIGER	760,084,178.90			
27	OGUN	1,406,692,479.79	1	ABIA	1,000,000.00
28	ONDO	651,616,895.57			<u>1,000,000.00</u>
29	OSUN	1,091,555,818.99	<u>NATIONAL FADAMA PROJECT</u>		
30	OYO	2,117,344,253.80			
31	PLATEAU	350,391,783.98	1	ABIA	1,000,000.00
32	RIVERS	3,566,421,490.34			<u>1,000,000.00</u>
33	SOKOTO	348,738,528.24	<u>OIL PALM VALUE CHAIN (RED GOLD PROJECT)</u>		
34	TARABA	300,292,543.88			
35	YOBE	272,113,970.53	1	ONDO	45,000,000.00
36	ZAMFARA	303,391,312.60			<u>45,000,000.00</u>
37	FCT-ABUJA	510,027,869.05	<u>POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME</u>		
38	Federal Government	86,540,357,671.76	1	EBONYI	20,066,529.88
		<u>127,142,149,456.79</u>			<u>20,066,529.88</u>
<u>HEALTH CARE DEDUCTIONS</u>			<u>Refund of Derivation Revenues from Okoro Oil Field to Akwa Ibom W.E.F July, 2008 to Sept. 2018 (13/56)</u>		
1	ABIA	13,542,908.65	1	RIVERS	1,004,597,886.60
2	BAUCHI	27,085,817.31			<u>1,004,597,886.60</u>
3	BAYELSA	27,618,721.57	<u>RESTRUCTURED OF COMMERCIAL BANK LOANS INTO FGN BONDS</u>		
4	BENUE	26,338,190.59			<u>106/226</u>
5	BORNO	27,085,817.31	1	ABIA	87,401,497.26
6	EBONYI	27,047,747.03	2	ADAMAWA	154,205,582.49
7	EKITI	27,085,817.36	3	AKWA IBOM	850,814,293.88
8	GOMBE	27,085,817.31	4	BAUCHI	85,665,758.90
9	IMO	27,085,817.31	5	BAYELSA	741,156,852.48
10	KOGI	25,887,291.89	6	BENUE	143,809,057.60
11	NIGER	32,178,156.52	7	CROSS RIVER	444,989,043.29
12	OYO	28,243,131.84	8	DELTA	919,934,176.58
13	PLATEAU	27,085,817.31	9	EDO	157,343,097.74
14	SOKOTO	26,765,932.33	10	EKITI	248,153,651.78
15	YOBE	25,205,335.32	11	ENUGU	78,644,312.34
16	ZAMFARA	30,639,785.13	12	IMO	489,166,930.51
		<u>425,982,104.78</u>	13	KOGI	10,759,110.04
<u>LOAN FACILITY FROM COMMERCIAL BANKS</u>			14	KWARA	211,464,655.14
1	BAUCHI	631,997,437.42	15	OGUN	888,119,936.29
2	EBONYI	282,321,633.44	16	ONDO	55,289,565.44
3	KADUNA	174,417,285.23	17	OSUN	1,142,270,944.01
4	KANO	252,703,160.00	18	OYO	120,771,051.72
5	NIGER	370,914,372.01	19	PLATEAU	334,102,159.05
6	PLATEAU	278,318,781.31	20	RIVERS	306,634,568.54
7	SOKOTO	439,506,098.21	21	TARABA	150,436,484.33
		<u>2,430,178,767.62</u>	22	ZAMFARA	242,955,007.53
					<u>7,864,087,736.94</u>

SNO	STATE	AMTDEDUCTED	SNO	STATE	AMTDEDUCTED
		<u>176,772,819,555.21</u>			
<u>4 EXCHANGE DIFFERENCE FUNDS</u>					
<u>COLOGICAL FUNDS DISTRIBUTION STATES</u>					
1	ABIA	63,479,443.43			
2	ADAMAWA	67,531,211.47			
3	AKWA IBOM	68,158,773.72			
4	ANAMBRA	67,404,699.70			
5	BAUCHI	81,090,112.06			
6	BAYELSA	59,983,634.50			
7	BENUE	76,027,222.05			
8	BORNO	84,227,266.26			
9	CROSS RIVER	68,170,397.61			
10	DELTA	68,833,079.96			
11	EBONYI	60,649,637.59			
12	EDO	63,388,591.56			
13	EKITI	60,615,413.35			
14	ENUGU	68,176,281.17			
15	GOMBE	63,854,574.84			
16	IMO	70,484,237.20			
17	JIGAWA	75,812,335.53			
18	KADUNA	88,822,968.84			
19	KANO	107,530,092.43			
20	KATSINA	83,332,761.33			
21	KEBBI	71,583,257.73			
22	KOGI	74,926,060.55			
23	KWARA	60,345,166.41			
24	LAGOS	90,816,138.85			
25	NASSARAWA	62,517,722.07			
26	NIGER	80,301,230.46			
27	OGUN	62,982,041.30			
28	ONDO	63,106,815.78			
29	OSUN	61,827,455.30			
30	OYO	76,035,622.15			
31	PLATEAU	70,791,669.89			
32	RIVERS	73,111,044.04			
33	SOKOTO	74,712,849.79			
34	TARABA	65,302,152.28			
35	YOBE	67,318,136.20			
36	ZAMFARA	67,461,504.17			
		<u>2,570,711,601.57</u>			
		<u>2,570,711,601.57</u>			
		<u>179,343,531,156.84</u>			

NET STATUTORY ALLOCATION TO STATE GOVERNMENTS

FEDERATION ACCOUNT:
December, 2024

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S/N	STATE	3) GROSS ALLOCATION	4) ECOLOGY	5) FOREIGN LOANS TO STATES	6) OTHER DEDUCTION	7) TOTAL DEDUCTION	STATE NET= 3-4-7	STATE NET	STATE GROSS
							Dec 2024	Nov 2024	Nov 2024
1	ABIA	2,100,279,901.24	55,594,366.60	771,164,847.39	148,389,119.54	919,553,966.93	1,124,131,555.72	1,221,640,806.67	2,200,489,398.10
2	ADAMAWA	2,234,336,637.38	60,206,675.66	1,097,120,916.44	242,735,835.48	1,339,856,751.92	834,273,209.60	938,056,795.13	2,340,942,309.38
3	AKWA IBOM	2,255,100,152.16	60,766,171.76	525,026,444.75	934,615,671.58	1,459,642,116.33	734,691,864.06	839,347,355.08	2,362,696,502.29
4	ANAMBRA	2,230,150,870.74	60,093,885.74	734,737,893.29	38,540,982.12	773,278,875.41	1,396,778,109.59	1,500,316,841.97	2,336,556,829.56
5	BAUCHI	2,682,946,216.32	72,294,957.92	1,267,217,303.62	2,192,076,630.00	3,479,293,933.62	-868,642,675.23	-744,082,111.22	2,810,956,149.79
6	BAYELSA	1,984,617,620.25	53,477,720.31	448,007,394.98	1,178,910,154.34	1,626,917,549.32	304,222,350.62	396,361,763.86	2,079,308,586.47
7	BENUE	2,515,435,514.26	67,781,196.49	303,276,410.17	189,354,505.17	492,630,915.34	1,955,023,402.43	2,071,806,983.29	2,633,453,101.97
8	BORNO	2,786,742,052.64	75,091,851.72	268,566,528.35	108,280,348.50	376,846,876.85	2,334,803,324.07	2,464,182,794.93	2,919,704,339.62
9	CROSS RIVER	2,255,484,740.02	60,776,534.91	1,591,698,085.80	986,294,109.69	2,577,992,195.49	-363,283,990.38	-278,569,087.92	2,363,099,439.78
10	DELTA	2,277,410,238.22	61,367,341.75	380,941,267.68	2,125,930,191.39	2,506,871,459.07	-290,828,562.60	-185,095,729.78	2,386,071,057.18
11	EBONYI	2,006,652,988.30	54,071,487.71	829,020,383.40	409,482,349.01	1,238,502,732.41	714,078,768.17	806,149,446.30	2,102,395,315.86
12	EDO	2,097,273,977.86	56,513,370.66	1,970,259,581.95	668,266,130.15	2,638,525,712.10	-597,765,104.90	-500,395,419.30	2,197,340,054.76
13	EKITI	2,005,520,645.71	54,040,975.48	1,012,400,231.65	893,063,946.84	1,905,464,178.49	46,015,491.74	139,125,365.22	2,101,208,946.46
14	ENUGU	2,255,679,403.58	60,781,780.34	1,045,863,175.83	78,644,312.34	1,124,507,488.17	1,070,390,136.08	1,175,114,075.14	2,363,303,391.21
15	GOMBE	2,112,691,493.43	56,928,812.70	579,542,872.14	1,586,546,172.43	2,166,089,044.57	-110,326,363.84	-12,240,892.57	2,213,493,177.74
16	IMO	2,332,040,401.85	62,839,412.03	1,124,937,985.78	1,461,443,711.03	2,586,381,696.81	-317,180,706.89	-208,911,571.37	2,443,307,759.69
17	JIGAWA	2,508,325,782.07	67,589,616.88	305,648,422.99	73,251,016.37	378,899,439.36	2,061,836,725.83	2,178,290,224.69	2,628,004,147.05
18	KADUNA	2,938,795,398.18	79,189,097.56	3,796,561,713.53	436,184,267.24	4,232,745,980.77	-1,373,139,680.15	-1,236,700,861.48	3,079,012,522.60
19	KANO	3,557,739,005.23	95,867,218.70	1,097,138,975.06	661,426,829.22	1,758,565,804.28	1,703,305,982.24	1,868,480,361.96	3,727,487,444.69
20	KATSINA	2,757,146,475.97	74,294,366.12	852,223,256.97	850,000,000.00	1,702,223,256.97	980,628,852.88	1,108,634,296.30	2,888,696,665.52
21	KEBBI	2,368,402,578.40	63,819,231.15	482,706,139.92	66,813,572.93	549,519,712.85	1,755,063,634.39	1,864,987,284.14	2,481,404,864.71
22	KOGI	2,479,002,501.57	66,799,468.61	572,783,105.53	435,712,417.65	1,008,495,523.18	1,403,707,509.78	1,518,799,623.04	2,597,281,781.03
23	KWARA	1,996,579,293.60	53,800,039.93	453,776,051.43	770,677,095.35	1,224,453,146.78	718,326,072.89	811,020,826.57	2,091,840,944.92
24	LAGOS	3,004,741,390.83	80,966,085.38	6,931,766,965.62	0.00	6,931,766,965.62	-4,007,991,660.17	-3,868,491,181.15	3,148,104,960.04
25	MASSARAWA	2,068,460,403.10	55,736,966.97	460,734,705.09	0.00	460,734,705.09	1,551,988,741.04	1,648,020,705.04	2,167,151,713.79
26	NIGER	2,656,845,291.62	71,591,639.59	760,084,178.90	1,117,782,943.05	1,877,867,121.95	707,386,530.07	900,332,777.70	2,783,609,896.07
27	OGUN	2,083,822,862.17	56,150,915.45	1,406,692,479.79	2,111,901,896.12	3,518,594,375.91	-1,490,922,429.19	-1,394,177,235.63	2,183,247,153.39
28	ONDO	2,087,951,148.53	56,262,156.70	651,616,895.57	744,538,328.36	1,396,155,223.93	635,533,768.00	777,470,624.62	2,187,572,410.51
29	OSUN	2,045,622,247.13	55,121,557.56	1,091,555,818.99	1,142,270,944.01	2,233,826,793.00	-243,326,073.43	-148,354,411.57	2,143,223,893.47
30	OYO	2,515,713,439.93	67,788,665.51	2,117,344,253.80	1,365,442,737.81	3,482,786,991.61	-1,034,862,237.19	-918,065,753.14	2,635,744,286.16
31	PLATEAU	2,342,212,115.11	63,113,500.11	350,391,783.98	1,670,906,180.64	2,021,297,964.62	257,800,650.39	366,542,025.94	2,453,964,790.29
32	RIVERS	2,418,950,892.78	65,181,311.48	3,566,421,480.34	1,311,232,455.14	4,877,653,945.48	-2,523,884,364.18	-2,411,580,255.99	2,534,364,962.95
33	SOKOTO	2,471,946,213.48	66,609,383.00	348,738,528.24	838,971,976.75	1,187,710,504.99	1,217,628,325.49	1,232,852,761.34	2,589,890,915.59
34	TARABA	2,160,586,018.84	58,219,383.74	300,292,543.88	225,899,884.24	526,192,428.12	1,576,174,206.98	1,676,483,267.02	2,263,672,866.24
35	YOBE	2,227,286,832.10	60,016,711.04	272,113,970.53	661,564,874.41	933,708,844.94	1,233,561,276.12	1,336,767,040.40	2,333,556,140.62
36	ZAMFARA	2,232,030,302.70	60,144,529.11	303,391,312.60	779,667,932.66	1,083,079,245.26	1,088,806,528.32	1,192,382,516.69	2,338,525,933.82
		85,054,525,013.38	2,291,888,398.56	40,091,763,915.98	28,506,869,521.56	68,598,633,437.54	14,164,003,177.27	18,126,502,053.94	89,112,664,667.35

S/N	STATE	OIL DERIVATION INDICES (13%)	GROSS DERIVATION ON OIL USING NEW INDICES	GAS DERIVATION INDICES (13%)	GROSS DERIVATION ON GAS USING NEW 13%	OIL DERIVATION INDICES (13%) PM	GROSS DERIVATION ON OIL USING PM INDICES	GAS DERIVA TION INDICES (13%) PM	GAS DERIVATION ON USING PM 13%	TOTAL MINERAL REVENUE Dec 2024	TOTAL MINERAL REVENUE Nov 2024	S/N
1	ABIA	0.0149270601	256,128,422.81	0.005962970144	302,408,649.74	0.014000153	0.00	0.003351928	0.00	557,537,072.55	1,658,229,960.11	1
2	ADAMAWA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	2
3	AKWA IBOM	0.2124190936	3,630,597,584.45	0.154442149198	7,832,446,025.58	0.20252056	0.00	0.131847072	0.00	11,463,043,610.03	24,360,522,408.15	3
4	ANAMBRA	0.0178675102	305,385,632.18	0.008959730141	454,387,633.79	0.018788661	0.00	0.009814256	0.00	759,773,265.97	2,249,202,439.57	4
5	BAUCHI	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	5
6	BAYELSA	0.2186109540	3,739,845,169.75	0.243982774823	12,373,448,083.26	0.209860653	0.00	0.268643227	0.00	16,113,293,253.01	25,834,540,043.06	6
7	BENUE	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	7
8	BORNO	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	8
9	CROSS RIVER	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	9
10	DELTA	0.2618540136	4,475,523,047.48	0.245102431688	12,430,230,846.34	0.306184417	0.00	0.257120218	0.00	16,905,753,893.82	37,088,630,729.92	10
11	EBONYI	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	11
12	EDO	0.0159625941	272,656,514.52	0.052546547914	2,664,888,382.79	0.018464161	0.00	0.050605759	0.00	2,937,524,897.31	2,393,754,935.80	12
13	EKITI	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	13
14	ENUGU	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	14
15	GOMBE	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	15
16	IMO	0.0270219847	461,850,913.38	0.004683035496	237,487,489.83	0.025630885	0.00	0.000837170	0.00	699,348,403.21	3,012,089,007.79	16
17	JIGAWA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	17
18	KADUNA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	18
19	KANO	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	19
20	KATSINA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	20
21	KEBBI	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	21
22	KOGI	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	22
23	KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	23
24	LAGOS	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	24
25	NASSARAWA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	25
26	NIGER	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	26
27	OGUN	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	27
28	ONDO	0.0280743155	479,837,007.20	0.019323839576	979,997,567.19	0.0221899	0.00	0.019064048	0.00	1,459,834,574.39	2,689,824,747.99	28
29	OSUN	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	29
30	OYO	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	30
31	PLATEAU	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	31
32	RIVERS	0.2030724742	3,470,848,225.53	0.264996521021	13,439,148,306.60	0.182360589	0.00	0.258716321	0.00	16,909,996,532.13	22,562,363,414.25	32
33	SOKOTO	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	33
34	TARABA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	34
35	YOBE	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	35
36	ZAMFARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	36
37	FACT-ABUJA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	37
40	Escrow (Rivers &	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	40
42	REFUND TO NC	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	42
43	GBETOKUN DE	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	43
44	Delta/Onko Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	44
93	IMBEDE DERIVA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	93
94	AKRI DERIVATI	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	94
		100%	17,091,672,517.29	50,714,432,985.12	100.00000%	0.00	100.00000%	0.00	67,806,105,502.41	121,849,157,706.64		

GROSS ALLOCATION TO LOCAL GOVERNMENT COUNCILS:

SN	STATES	NOO/LGCS	40%-EQUAL	30%-POPULATION	5%-LAND	5%-TERRAIN	10%-REV	4%-PRIMARY	3%HOSPITAL	1.5%WATER	1.5%RAINFALL	TOTAL
1	ABIA	17	576,097,701.10	398,293,468.95	17,128,582.99	72,012,212.64	145,749,200.72	53,176,674.69	71,854,028.23	5,138,575.34	21,603,663.79	1,361,054,108.45
2	ADAMAWA	21	711,650,101.36	445,248,547.11	135,648,984.01	88,956,262.67	167,304,920.13	53,910,179.21	46,673,842.75	40,694,698.67	26,686,878.80	1,716,774,414.72
3	AKWA IBOM	31	1,050,531,102.01	550,950,527.27	23,661,893.52	131,316,387.75	274,756,110.28	129,932,296.57	79,000,835.63	7,098,568.66	39,394,916.33	2,286,642,638.01
4	ANAMBRA	21	711,650,101.36	587,747,572.44	16,827,993.27	88,986,262.67	154,810,323.11	66,529,661.04	67,794,854.56	5,048,398.41	26,686,878.80	1,726,052,045.66
5	BAUCHI	20	677,762,001.30	653,019,518.78	174,469,502.45	84,720,250.16	128,882,686.13	116,061,394.23	46,638,352.70	52,340,855.20	25,416,075.05	1,959,410,636.01
6	BAVELSA	8	271,104,800.52	239,391,886.41	32,898,729.63	33,888,100.06	112,882,706.34	57,280,638.20	30,068,938.90	9,869,619.73	10,166,430.02	797,551,849.81
7	BENUE	23	779,426,301.49	592,977,389.59	108,281,223.92	97,428,267.69	303,182,685.94	103,198,402.63	84,634,879.95	32,764,369.97	29,228,486.31	2,132,142,027.48
8	BORNO	27	914,978,701.75	583,413,424.02	263,940,699.93	114,372,337.72	189,691,268.47	88,396,258.52	46,580,681.39	79,182,216.73	34,311,701.32	2,314,867,289.84
9	CROSS RIVER	18	609,985,801.17	406,018,594.16	75,598,508.20	76,248,225.15	169,603,800.95	63,482,127.13	45,830,954.23	22,679,554.39	22,874,467.54	1,492,322,032.91
10	DELTA	25	847,202,501.62	575,992,570.39	60,234,190.88	105,900,312.70	163,479,182.35	50,669,561.58	48,399,546.09	6,730,765.59	31,770,093.81	1,912,186,653.42
11	EBONYI	13	440,545,300.84	305,466,322.70	22,435,950.05	55,068,162.61	138,571,253.99	70,185,893.09	36,607,979.31	20,774,623.19	22,874,467.54	1,103,923,663.73
12	EDO	18	609,985,801.17	452,308,069.45	69,248,738.05	76,248,225.15	132,528,682.46	42,512,670.90	40,194,979.71	27,624,562.19	21,603,663.79	1,486,520,437.08
13	EKITI	16	542,209,601.04	335,079,888.24	20,572,419.53	67,776,200.13	101,783,690.95	40,194,979.71	27,624,562.19	6,171,726.39	20,332,860.04	1,161,745,928.21
14	ENUGU	17	576,097,701.10	457,784,395.77	26,764,784.51	72,012,212.64	178,546,631.64	74,457,231.43	71,224,079.97	8,029,436.04	21,603,663.79	1,486,520,437.08
15	GOMBE	11	372,769,100.71	330,816,853.64	62,829,506.96	46,596,137.59	98,154,666.15	46,098,794.72	28,471,886.96	18,848,853.70	34,311,701.32	1,992,268,059.40
16	IMO	27	914,978,701.75	553,015,217.25	19,316,573.10	114,372,337.72	178,827,454.69	84,667,019.31	88,281,481.86	5,495,572.40	34,311,701.32	2,093,065,174.78
17	JIGAWA	27	914,978,701.75	611,164,116.66	85,657,834.39	114,372,337.72	185,028,650.56	70,398,353.64	51,456,126.04	25,697,352.51	29,228,486.31	2,353,849,981.46
18	KADUNA	23	779,426,301.49	852,601,579.46	159,715,379.13	97,428,267.69	200,760,590.63	118,469,715.00	68,305,023.93	47,914,617.82	22,302,505.20	55,915,365.11
19	KANO	44	1,481,076,402.86	1,318,793,427.70	74,341,677.67	186,384,550.36	377,651,734.41	139,509,126.89	81,556,118.72	22,302,505.20	43,207,327.58	3,747,530,908.91
20	KATSINA	34	1,132,185,402.21	814,095,553.95	87,249,775.47	144,024,425.28	345,390,044.16	137,667,393.54	103,054,122.25	26,174,934.87	26,686,878.80	2,853,059,069.29
21	KEBBI	21	711,650,101.36	455,160,492.56	131,821,889.46	88,956,262.67	216,493,312.10	68,017,038.85	62,253,971.61	39,546,570.21	26,686,878.80	1,800,566,517.62
22	KOGI	21	711,650,101.36	460,762,322.12	103,359,470.05	88,956,262.67	257,017,533.23	101,540,979.94	80,056,664.41	31,007,843.66	26,686,878.80	1,861,038,056.25
23	KWARA	16	542,209,601.04	333,235,566.77	120,430,052.47	67,776,200.13	113,406,244.80	34,907,033.85	48,452,781.15	36,129,018.82	20,332,860.04	1,316,879,359.08
24	LAGOS	20	677,762,001.30	1,266,772,403.36	12,216,737.93	84,720,250.16	99,867,696.46	43,732,584.66	29,146,197.78	3,665,021.69	25,416,075.05	2,243,298,968.40
25	NASSARAWA	13	440,545,300.84	261,866,804.95	95,286,873.19	55,068,162.61	170,017,161.92	71,839,653.98	35,152,887.55	28,586,064.39	16,520,448.78	1,174,883,358.21
26	NIGER	25	847,202,501.62	555,172,523.85	258,936,193.71	105,900,312.70	184,916,128.86	59,094,984.33	53,944,665.30	77,680,864.74	31,770,093.81	2,174,618,468.92
27	OGUN	20	677,762,001.30	523,951,167.59	59,330,465.06	84,720,250.16	101,866,519.42	33,515,930.90	27,003,486.44	17,799,057.18	25,416,075.05	1,551,364,953.10
28	ONDO	18	609,985,801.17	483,605,458.47	55,275,071.86	76,248,225.15	120,942,073.04	55,989,929.62	40,148,111.10	16,582,522.97	22,874,467.54	1,481,651,660.93
29	OSUN	30	1,016,643,001.95	481,147,534.36	31,537,078.79	127,080,375.24	191,664,305.21	68,573,708.90	42,703,394.19	9,461,124.44	38,124,112.57	2,006,934,635.65
30	OYO	33	1,118,307,302.14	785,848,329.43	98,689,340.64	139,788,412.77	185,254,475.35	84,931,889.59	47,228,374.67	29,606,804.72	41,936,523.83	2,531,591,453.14
31	PLATEAU	17	576,097,701.10	446,739,829.22	95,096,379.73	72,012,212.64	209,385,691.43	80,502,803.91	57,001,445.25	28,528,916.35	21,603,663.79	1,586,968,643.43
32	RIVERS	23	779,426,301.49	728,762,061.63	36,450,600.98	97,428,287.69	186,103,076.50	38,166,875.94	60,634,738.40	10,935,181.23	29,228,486.31	1,967,135,610.16
33	SOKOTO	23	779,426,301.49	519,580,478.47	118,016,844.22	97,428,287.69	266,865,526.12	71,612,088.31	63,646,955.79	35,405,056.28	29,228,486.31	1,981,210,024.68
34	TARABA	16	542,209,601.04	323,348,075.49	210,660,253.86	67,776,200.13	130,904,150.43	80,082,215.55	46,412,103.68	63,198,081.55	20,332,860.04	1,484,923,541.76
35	YOBE	17	576,097,701.10	326,279,061.10	163,903,195.33	72,012,212.64	187,180,628.05	62,043,725.91	34,669,935.72	49,170,962.79	21,603,663.79	1,492,960,466.42
36	ZAMFARA	14	474,433,400.91	458,142,494.61	122,886,481.63	59,304,175.11	113,717,242.27	31,432,137.24	34,416,469.16	36,865,947.63	17,791,252.53	1,348,989,601.11
37	FCT-ABUJA	6	203,328,600.39	197,488,559.76	27,951,804.71	29,416,075.05	74,058,813.10	30,156,991.32	21,396,059.65	8,385,542.13	7,624,922.51	595,807,268.62
774			26,229,389,450.23	19,672,042,087.67	3,278,673,661.28	3,278,673,661.28	6,557,347,362.56	2,622,938,945.02	1,967,204,208.77	983,602,104.38	983,602,104.38	65,573,473,625.58

FEDERATION ACCOUNT: December,2024

NET ALLOCATION TO LGCs:

SN	STATES	NOofLGCS	GROSS	TOT- DEDUCTN + ECOLOGICAL	NET Dec 2024	NET Nov 2024	GROSS Nov 2024	
1	ABIA	17	1,361,054,108.45	39,642,352.67	1,321,411,755.78	1,384,459,546.27	1,425,993,332.66	1
2	ADAMAWA	21	1,716,774,414.72	50,003,138.29	1,666,771,276.42	1,746,297,015.30	1,798,685,925.76	2
3	AKWA IBOM	31	2,286,642,638.01	66,601,241.88	2,220,041,396.13	2,325,965,007.16	2,395,743,957.37	3
4	ANAMBRA	21	1,726,052,045.66	50,273,360.55	1,675,778,685.11	1,755,734,189.51	1,808,406,215.20	4
5	BAUCHI	20	1,959,410,636.01	57,070,212.70	1,902,340,423.31	1,993,105,743.00	2,052,898,915.29	5
6	BAYELSA	8	797,551,849.81	23,229,665.53	774,322,184.29	811,266,991.71	835,605,001.46	6
7	BENUE	23	2,132,142,027.48	62,101,224.10	2,070,040,803.38	2,168,807,518.84	2,233,871,744.40	7
8	BORNO	27	2,314,867,289.84	67,423,319.12	2,247,443,970.71	2,354,675,025.68	2,425,315,276.45	8
9	CROSS RIVER	18	1,492,322,032.91	43,465,690.28	1,448,856,342.64	1,517,984,826.43	1,563,524,371.22	9
10	DELTA	25	1,912,196,653.42	55,695,048.16	1,856,501,605.26	1,945,079,842.70	2,003,432,237.98	10
11	EBONYI	13	1,103,923,663.73	43,192,353.06	1,060,731,310.67	1,111,341,398.82	1,156,594,564.81	11
12	EDO	18	1,463,089,257.22	42,614,250.21	1,420,475,007.01	1,488,249,347.78	1,532,896,828.22	12
13	EKITI	16	1,161,745,928.21	33,837,260.05	1,127,908,668.16	1,181,723,952.53	1,217,175,671.11	13
14	ENUGU	17	1,486,520,437.08	43,296,711.76	1,443,223,725.32	1,512,083,463.15	1,557,445,967.05	14
15	GOMBE	11	1,018,564,841.71	29,666,937.14	988,897,904.58	1,036,080,645.03	1,067,163,064.38	15
16	IMO	27	1,992,268,059.40	58,027,225.03	1,934,240,834.37	2,026,528,200.78	2,087,324,046.81	16
17	JIGAWA	27	2,093,065,174.78	60,963,063.34	2,032,102,111.44	2,129,058,679.00	2,192,930,439.37	17
18	KADUNA	23	2,353,849,981.46	68,558,737.32	2,285,291,244.13	2,394,328,085.19	2,466,157,927.74	18
19	KANO	44	3,747,530,908.91	109,151,385.70	3,638,379,523.21	3,811,975,519.25	3,926,334,784.83	19
20	KATSINA	34	2,853,059,069.29	83,098,807.84	2,769,960,261.45	2,902,121,848.08	2,989,185,503.53	20
21	KEBBI	21	1,800,586,517.62	52,444,267.50	1,748,142,250.12	1,831,550,397.39	1,886,496,909.31	21
22	KOGI	21	1,861,038,056.25	54,204,991.93	1,806,833,064.32	1,893,041,494.05	1,949,832,738.87	22
23	KWARA	16	1,316,879,359.08	38,355,709.49	1,278,523,649.59	1,339,525,143.52	1,379,710,897.83	23
24	LAGOS	20	2,243,298,968.40	65,338,804.90	2,177,960,163.49	2,281,875,975.88	2,350,332,255.15	24
25	NASSARAWA	13	1,174,883,358.21	34,219,903.64	1,140,663,454.58	1,195,087,301.04	1,230,939,920.07	25
26	NIGER	25	2,174,618,468.92	63,338,402.01	2,111,280,066.91	2,212,014,408.61	2,278,374,840.87	26
27	OGUN	20	1,551,364,953.10	45,185,386.98	1,506,179,566.12	1,578,043,081.27	1,625,384,373.70	27
28	ONDO	18	1,481,651,660.93	43,154,902.75	1,438,496,758.18	1,507,130,960.84	1,552,344,889.66	28
29	OSUN	30	2,006,934,635.65	58,454,406.86	1,948,480,228.79	2,041,446,991.57	2,102,690,401.32	29
30	OYO	33	2,531,591,453.14	73,735,673.39	2,457,855,779.74	2,575,126,097.33	2,652,379,880.25	30
31	PLATEAU	17	1,586,968,643.43	46,222,387.67	1,540,746,255.76	1,614,259,032.31	1,662,686,803.28	31
32	RIVERS	23	1,967,135,610.16	57,295,211.95	1,909,840,398.21	2,000,963,560.07	2,060,992,466.87	32
33	SOKOTO	23	1,981,210,024.68	57,705,146.35	1,923,504,878.33	2,015,280,005.99	2,075,738,406.17	33
34	TARABA	16	1,484,923,541.76	43,250,200.25	1,441,673,341.51	1,510,459,106.74	1,555,772,879.94	34
35	YOBE	17	1,492,960,486.42	43,484,286.01	1,449,476,200.41	1,518,634,259.14	1,564,193,286.91	35
36	ZAMFARA	14	1,348,989,601.11	39,290,959.26	1,309,698,641.86	1,372,187,571.00	1,413,353,198.13	36
37	FCT-ABUJA	6	595,807,268.62	17,353,609.77	578,453,658.85	606,053,099.32	624,234,692.30	37
		774	65,573,473,625.58	1,920,946,235.44	63,652,527,390.14	66,689,545,332.31	68,702,144,616.30	

FEDERATION ACCOUNT: December,2024

FAAC LGCs DEDUCTIONS-SUMMARY BY TYPE OF DEDUCTION

LGCNO	TOTAL AMOUNT	LGCNO	TOTAL-AMOUNT
STATUTORY REVENUE		FACT-ABUJA LGCS	
ABIA LGCS		6 ECOLOGICAL FUNDS DISTRIBUTION LGCS	17,353,609.77
17 ECOLOGICAL FUNDS DISTRIBUTION LGCS	39,642,352.67		<u>17,353,609.77</u>
	<u>39,642,352.67</u>	GOMBE LGCS	
ADAMAWA LGCS		11 ECOLOGICAL FUNDS DISTRIBUTION LGCS	29,666,937.14
21 ECOLOGICAL FUNDS DISTRIBUTION LGCS	50,003,138.29		<u>29,666,937.14</u>
	<u>50,003,138.29</u>	IMO LGCS	
AKWA IBOM LG		27 ECOLOGICAL FUNDS DISTRIBUTION LGCS	58,027,225.03
31 ECOLOGICAL FUNDS DISTRIBUTION LGCS	66,601,241.88		<u>58,027,225.03</u>
	<u>66,601,241.88</u>	JIGAWA LGCS	
ANAMBRA LGCS		27 ECOLOGICAL FUNDS DISTRIBUTION LGCS	60,963,063.34
21 ECOLOGICAL FUNDS DISTRIBUTION LGCS	50,273,360.55		<u>60,963,063.34</u>
	<u>50,273,360.55</u>	KADUNA LGCS	
BAUCHI LGCS		23 ECOLOGICAL FUNDS DISTRIBUTION LGCS	68,558,737.32
20 ECOLOGICAL FUNDS DISTRIBUTION LGCS	57,070,212.70		<u>68,558,737.32</u>
	<u>57,070,212.70</u>	KANO LGCS	
BAYELSA LGCS		44 ECOLOGICAL FUNDS DISTRIBUTION LGCS	109,151,385.70
8 ECOLOGICAL FUNDS DISTRIBUTION LGCS	23,229,665.53		<u>109,151,385.70</u>
	<u>23,229,665.53</u>	KATSINA LGCS	
BENUE LGCS		34 ECOLOGICAL FUNDS DISTRIBUTION LGCS	83,098,807.84
23 ECOLOGICAL FUNDS DISTRIBUTION LGCS	62,101,224.10		<u>83,098,807.84</u>
	<u>62,101,224.10</u>	KEBBI LGCS	
BORNO LGCS		21 ECOLOGICAL FUNDS DISTRIBUTION LGCS	52,444,267.50
27 ECOLOGICAL FUNDS DISTRIBUTION LGCS	67,423,319.12		<u>52,444,267.50</u>
	<u>67,423,319.12</u>	KOGI LGCS	
CROSS RIVER LG		21 ECOLOGICAL FUNDS DISTRIBUTION LGCS	54,204,991.93
18 ECOLOGICAL FUNDS DISTRIBUTION LGCS	43,465,690.28		<u>54,204,991.93</u>
	<u>43,465,690.28</u>	KWARA LGCS	
DELTA LGCS		16 ECOLOGICAL FUNDS DISTRIBUTION LGCS	38,355,709.49
25 ECOLOGICAL FUNDS DISTRIBUTION LGCS	55,695,048.16		<u>38,355,709.49</u>
	<u>55,695,048.16</u>	LAGOS LGCS	
EBONYI LGCS		20 ECOLOGICAL FUNDS DISTRIBUTION LGCS	65,338,804.90
13 ECOLOGICAL FUNDS DISTRIBUTION LGCS	32,153,116.42		<u>65,338,804.90</u>
13 POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME LGC	11,039,236.64	NASSARAWA LG	
	<u>43,192,353.06</u>	13 ECOLOGICAL FUNDS DISTRIBUTION LGCS	34,219,903.64
EDO LGCS			<u>34,219,903.64</u>
18 ECOLOGICAL FUNDS DISTRIBUTION LGCS	42,614,250.21	NIGER LGCS	
	<u>42,614,250.21</u>	25 ECOLOGICAL FUNDS DISTRIBUTION LGCS	63,338,402.01
EKITI LGCS			<u>63,338,402.01</u>
16 ECOLOGICAL FUNDS DISTRIBUTION LGCS	33,837,260.05	OGUN LGCS	
	<u>33,837,260.05</u>	20 ECOLOGICAL FUNDS DISTRIBUTION LGCS	45,185,386.98
ENUGU LGCS			<u>45,185,386.98</u>
17 ECOLOGICAL FUNDS DISTRIBUTION LGCS	43,296,711.76	ONDO LGCS	
	<u>43,296,711.76</u>	18 ECOLOGICAL FUNDS DISTRIBUTION LGCS	43,154,902.75
			<u>43,154,902.75</u>

<i>LGCNO</i>	<i>TOTAL AMOUNT</i>	<i>LGCNO</i>	<i>TOTAL-AMOUNT</i>
<u>OSUN LGCS</u>		21 KOGI LGCS	60,799,383.47
30 ECOLOGICAL FUNDS DISTRIBUTION LGCS	58,454,406.86	16 KWARA LGCS	43,021,932.23
	<u>58,454,406.86</u>	20 LAGOS LGCS	73,287,697.56
<u>OYO LGCS</u>		13 NASSARAWA LGCS	38,382,978.57
33 ECOLOGICAL FUNDS DISTRIBUTION LGCS	73,735,673.39	25 NIGER LGCS	71,043,932.58
	<u>73,735,673.39</u>	20 OGUN LGCS	50,682,484.63
<u>PLATEAU LGCS</u>		18 ONDO LGCS	48,404,978.72
17 ECOLOGICAL FUNDS DISTRIBUTION LGCS	46,222,387.67	30 OSUN LGCS	65,565,767.50
	<u>46,222,387.67</u>	33 OYO LGCS	82,706,099.98
<u>RIVERS LGCS</u>		17 PLATEAU LGCS	51,845,643.23
23 ECOLOGICAL FUNDS DISTRIBUTION LGCS	57,295,211.95	23 RIVERS LGCS	64,265,548.95
	<u>57,295,211.95</u>	23 SOKOTO LGCS	64,725,354.55
<u>SOKOTO LGCS</u>		16 TARABA LGCS	48,511,869.78
23 ECOLOGICAL FUNDS DISTRIBUTION LGCS	57,705,146.35	17 YOBE LGCS	48,774,433.61
	<u>57,705,146.35</u>	14 ZAMFARA LGCS	44,070,961.25
<u>TARABA LGCS</u>			<u>2,142,259,667.97</u>
16 ECOLOGICAL FUNDS DISTRIBUTION LGCS	43,250,200.25		<u>2,142,259,667.97</u>
	<u>43,250,200.25</u>		
<u>YOBE LGCS</u>			
17 ECOLOGICAL FUNDS DISTRIBUTION LGCS	43,484,286.01		
	<u>43,484,286.01</u>		
<u>ZAMFARA LGCS</u>			
14 ECOLOGICAL FUNDS DISTRIBUTION LGCS	39,290,959.26		
	<u>39,290,959.26</u>		
	<u>1,920,946,235.44</u>		

4 EXCHANGE DIFFERENCE REVENUE

<u>ABIA LGCS</u>	
17 ABIA LGCS	44,465,103.97
21 ADAMAWA LGCS	56,086,346.88
31 AKWA IBOM LGCS	74,703,718.25
21 ANAMBRA LGCS	56,389,443.44
20 BAUCHI LGCS	64,013,177.07
8 BAYELSA LGCS	26,055,706.16
23 BENUE LGCS	69,656,243.89
27 BORNO LGCS	75,625,806.56
18 CROSS RIVER LGCS	48,753,575.58
25 DELTA LGCS	62,470,714.78
13 EBONYI LGCS	36,064,753.18
18 EDO LGCS	47,798,552.27
16 EKITI LGCS	37,953,783.88
17 ENUGU LGCS	48,564,039.72
6 FCT-ABUJA LGCS	19,464,789.81
11 GOMBE LGCS	33,276,113.94
27 IMO LGCS	65,086,616.21
27 JIGAWA LGCS	68,379,618.44
23 KADUNA LGCS	76,899,355.81
44 KANO LGCS	122,430,365.16
34 KATSINA LGCS	93,208,320.94
21 KEBBI LGCS	58,824,455.41

<i>LGCNO</i>	<i>TOTAL AMOUNT</i>	<i>LGCNO</i>	<i>TOTAL-AMOUNT</i>
	<u>4,063,205,903.41</u>		

FEDERATION ACCOUNT: December,2024

FAAC LGCs DEDUCTIONS-SUMMARY BY TYPE

<i>S/NO</i>	<i>STATES</i>	<i>TOTAL DEDUCTIONS</i>	
<u>1 STATUTORY REVENUE</u>			<u>1</u>
1 (787 detail records)		1,920,946,235.44	
<u>TOTAL 1 STATUTORY REVENUE</u>		<u>1,920,946,235.44</u>	
<u>4 EXCHANGE DIFFERENCE REVENUE</u>			<u>4</u>
1 (774 detail records)		2,142,259,667.97	
<u>TOTAL 4 EXCHANGE DIFFERENCE REVENUE</u>		<u>2,142,259,667.97</u>	
<u>Grand Total</u>		<u>4,063,205,903.41</u>	

SUMMARY OF STATUTORY REVENUE ALLOCATION -STATES**PAGE 38**

S/N	STATE	GROSS STATUTORY	TOTAL DERIVATION	TOTAL	DEDUCTION	STATE NET	PREV. TOTAL	
						Dec 2024	Nov 2024	
1	ABIA	2,100,279,901.24	557,537,072.55	2,657,816,973.79	976,148,335.53	1,681,668,638.26	3,858,719,358.21	1
2	ADAMAWA	2,234,336,637.38	0.00	2,234,336,637.38	1,400,063,427.78	834,273,209.60	2,340,942,309.38	2
3	AKWA IBOM	2,255,100,152.16	11,463,043,610.03	13,718,143,762.19	1,520,408,288.09	12,197,735,474.09	26,723,218,910.43	3
4	ANAMBRA	2,230,150,870.74	759,773,265.97	2,989,924,136.71	833,372,761.15	2,156,551,375.56	4,585,759,269.13	4
5	BAUCHI	2,682,946,216.32	0.00	2,682,946,216.32	3,551,588,891.54	-868,642,675.23	2,810,956,149.79	5
6	BAYELSA	1,984,617,820.25	16,113,293,253.01	18,097,910,873.26	1,680,395,269.63	16,417,515,603.63	27,913,848,629.52	6
7	BENUE	2,515,435,514.26	0.00	2,515,435,514.26	560,412,111.83	1,955,023,402.43	2,635,453,101.97	7
8	BORNO	2,786,742,052.64	0.00	2,786,742,052.64	451,938,728.57	2,334,803,324.07	2,919,704,339.62	8
9	CROSS RIVE	2,255,484,740.02	0.00	2,255,484,740.02	2,638,768,730.40	-383,283,990.38	2,363,099,439.78	9
10	DELTA	2,277,410,238.22	16,905,753,893.82	19,183,164,132.04	2,568,238,800.82	16,614,925,331.22	39,474,701,787.10	10
11	EBONYI	2,006,652,988.30	0.00	2,006,652,988.30	1,292,574,220.12	714,078,768.17	2,102,395,315.88	11
12	EDO	2,097,273,977.86	2,937,524,897.31	5,034,798,875.17	2,695,039,082.76	2,339,759,792.41	4,591,095,010.56	12
13	EKITI	2,005,520,645.71	0.00	2,005,520,645.71	1,959,505,153.97	46,015,491.74	2,101,208,946.46	13
14	ENUGU	2,255,679,403.58	0.00	2,255,679,403.58	1,185,289,268.51	1,070,390,135.08	2,363,303,391.21	14
15	GOMBE	2,112,691,493.43	0.00	2,112,691,493.43	2,223,017,857.27	-110,326,363.84	2,213,493,177.74	15
16	IMO	2,332,040,401.85	699,348,403.21	3,031,388,805.06	2,649,221,108.84	382,167,696.23	5,455,396,767.48	16
17	JIGAWA	2,508,325,782.07	0.00	2,508,325,782.07	446,489,056.24	2,061,836,725.83	2,628,004,147.05	17
18	KADUNA	2,938,795,398.18	0.00	2,938,795,398.18	4,311,935,078.33	-1,373,139,680.15	3,079,012,522.60	18
19	KANO	3,557,739,005.23	0.00	3,557,739,005.23	1,854,433,022.98	1,703,305,982.24	3,727,487,444.69	19
20	KATSINA	2,757,146,475.97	0.00	2,757,146,475.97	1,776,517,623.09	980,628,852.88	2,888,696,685.52	20
21	KEBBI	2,368,402,578.40	0.00	2,368,402,578.40	613,338,944.00	1,755,063,634.39	2,481,404,864.71	21
22	KOGI	2,479,002,501.57	0.00	2,479,002,501.57	1,075,294,991.79	1,403,707,509.78	2,597,281,781.03	22
23	KWARA	1,996,579,259.60	0.00	1,996,579,259.60	1,278,253,186.71	718,326,072.89	2,091,840,944.92	23
24	LAGOS	3,004,741,390.83	0.00	3,004,741,390.83	7,012,733,051.00	-4,007,991,660.17	3,148,104,960.04	24
25	NASSARAW	2,068,460,403.10	0.00	2,068,460,403.10	516,471,662.06	1,551,988,741.04	2,167,151,713.79	25
26	NIGER	2,656,845,291.62	0.00	2,656,845,291.62	1,949,458,761.54	707,386,530.07	2,783,609,886.07	26
27	OGUN	2,083,822,862.17	0.00	2,083,822,862.17	3,574,745,291.36	-1,490,922,429.19	2,183,247,153.39	27
28	ONDO	2,087,951,148.63	1,459,834,574.39	3,547,785,723.02	1,452,417,380.63	2,095,368,342.39	4,877,397,158.51	28
29	OSUN	2,045,622,247.13	0.00	2,045,622,247.13	2,288,948,320.56	-243,326,073.43	2,143,223,893.47	29
30	OYO	2,515,713,439.93	0.00	2,515,713,439.93	3,550,575,677.12	-1,034,862,237.19	2,635,744,288.16	30
31	PLATEAU	2,342,212,115.11	0.00	2,342,212,115.11	2,084,411,464.72	257,800,650.39	2,453,964,790.29	31
32	RIVERS	2,418,950,892.78	16,909,996,532.13	19,328,947,424.91	4,942,835,256.96	14,386,112,167.94	25,096,728,377.20	32
33	SOKOTO	2,471,948,213.48	0.00	2,471,948,213.48	1,254,319,887.99	1,217,628,325.49	2,589,890,915.59	33
34	TARABA	2,160,586,018.84	0.00	2,160,586,018.84	584,411,811.86	1,576,174,206.98	2,263,672,888.24	34
35	YOBE	2,227,286,832.10	0.00	2,227,286,832.10	993,725,555.98	1,233,561,276.12	2,333,556,140.62	35
36	ZAMFARA	2,232,030,302.70	0.00	2,232,030,302.70	1,143,223,774.37	1,088,806,528.32	2,338,525,933.82	36
		85,054,525,013.38	67,806,105,502.41	152,860,630,515.79	70,890,521,836.10	81,970,108,679.68	210,961,842,373.99	

SUMMARY OF STATUTORY REVENUE ALLOCATION DISTRIBUTION STATES AND LGCS

SN-A	STATE-B	GROSS STATUTORY-C	TOTAL DERIVATION OIL & GAS-D	E-ECOLOGY- C/O.72	TOTAL-F= C+D	DEDUCTION-G	STATE NET-H=F- G	LGCSGROSS-I	LGCS NET-J	SN
1	ABIA	2,100,279,901.24	557,537,072.55	56,594,368.60	2,657,816,973.79	919,553,966.93	1,681,668,638.26	1,361,054,108.45	1,321,411,755.78	1
2	ADAMAWA	2,234,336,637.38	0.00	60,206,675.86	2,234,336,637.38	1,339,856,751.92	834,273,209.60	1,716,774,414.72	1,666,771,276.42	2
3	AKWA IBOM	2,255,100,152.16	11,463,043,610.03	60,766,171.76	13,718,143,762.19	1,459,642,116.33	12,197,735,474.09	2,286,642,638.01	2,220,041,396.13	3
4	ANAMBRA	2,230,150,870.74	759,773,265.97	60,093,885.74	2,989,924,136.71	773,278,875.41	2,156,551,375.56	1,726,052,045.66	1,675,778,685.11	4
5	BAUCHI	2,682,946,216.32	0.00	72,294,957.92	2,682,946,216.32	3,479,293,933.62	-868,642,675.23	1,959,410,636.01	1,902,340,423.31	5
6	BAYELSA	1,984,617,620.25	16,113,293,253.01	53,477,720.31	18,097,910,873.26	1,626,917,549.32	16,417,515,603.63	1,955,023,402.43	2,132,142,027.48	6
7	BENUE	2,515,435,514.26	0.00	67,781,196.49	2,515,435,514.26	492,630,915.34	1,955,023,402.43	2,132,142,027.48	2,270,040,803.38	7
8	BORNO	2,786,742,052.64	0.00	75,091,851.72	2,786,742,052.64	376,846,876.85	2,334,803,324.07	2,314,867,289.84	2,247,443,970.71	8
9	CROSS RIVER	2,255,484,740.02	0.00	60,776,534.91	2,255,484,740.02	2,577,992,195.49	-383,293,990.38	1,492,322,032.92	1,448,856,342.64	9
10	DELTA	2,277,410,238.22	16,905,753,893.82	61,367,341.75	19,183,164,132.04	2,506,871,459.07	16,614,926,331.22	1,912,196,653.42	1,856,501,605.26	10
11	EBONYI	2,006,652,988.30	0.00	54,071,487.71	2,006,652,988.30	1,238,502,732.41	714,078,768.17	1,103,923,663.73	1,060,731,310.67	11
12	EDO	2,097,273,977.86	2,937,524,897.31	56,513,370.66	5,034,798,875.17	2,638,525,712.10	2,335,759,792.41	1,463,089,257.22	1,420,475,007.01	12
13	EKITI	2,005,520,645.71	0.00	54,040,975.48	2,005,520,645.71	1,905,464,178.49	46,015,491.74	1,161,745,928.21	1,127,908,668.16	13
14	ENUGU	2,255,679,403.58	0.00	60,781,780.34	2,255,679,403.58	1,124,507,488.17	1,070,390,135.08	1,486,520,437.08	1,443,223,725.32	14
15	GOMBE	2,112,691,493.43	0.00	56,928,812.70	2,112,691,493.43	2,166,089,044.57	-110,326,363.84	1,018,564,841.71	988,987,904.58	15
16	IMO	2,332,040,401.85	699,348,403.21	62,839,412.03	3,031,388,805.06	2,586,381,696.81	392,167,696.23	1,992,268,059.40	1,934,240,894.37	16
17	JIGAWA	2,508,325,782.07	0.00	67,589,616.88	2,508,325,782.07	378,899,439.36	2,061,836,725.83	2,093,065,174.78	2,032,102,111.44	17
18	KAUNA	2,938,795,398.18	0.00	79,189,097.56	2,938,795,398.18	4,232,745,980.77	-1,373,139,680.15	2,353,849,981.46	2,285,291,244.13	18
19	KANO	3,557,739,005.23	0.00	95,867,218.70	3,557,739,005.23	1,758,565,804.28	1,703,305,982.24	3,747,530,908.91	3,658,379,523.21	19
20	KATSINA	2,757,146,475.97	0.00	74,294,366.12	2,757,146,475.97	1,702,223,256.97	980,628,652.88	2,853,059,069.29	2,769,960,261.45	20
21	KEBBI	2,368,402,578.40	0.00	63,819,231.15	2,368,402,578.40	549,519,712.85	1,755,063,634.39	1,806,586,517.62	1,748,142,250.12	21
22	KOGI	2,479,002,501.57	0.00	66,799,468.61	2,479,002,501.57	1,008,495,523.18	1,403,707,509.78	1,861,038,056.25	1,806,833,084.32	22
23	KWARA	1,996,579,259.60	0.00	53,800,039.93	1,996,579,259.60	1,224,453,146.78	718,326,072.89	1,316,879,359.08	1,278,523,649.59	23
24	LAGOS	3,004,741,390.83	0.00	80,966,085.38	3,004,741,390.83	6,931,766,966.62	-4,007,991,660.17	2,243,298,968.40	2,177,960,163.49	24
25	NASSARAWA	2,068,460,403.10	0.00	55,736,956.97	2,068,460,403.10	460,734,705.09	1,551,988,741.04	1,174,883,358.21	1,140,663,454.58	25
26	NIGER	2,656,845,291.62	0.00	71,591,639.59	2,656,845,291.62	1,877,867,121.95	707,386,530.07	2,174,618,468.92	2,111,280,066.91	26
27	OGUN	2,083,822,862.17	0.00	56,150,915.45	2,083,822,862.17	3,518,594,375.91	-1,490,922,429.19	1,551,364,933.10	1,506,179,566.12	27
28	ONDO	2,087,951,148.63	1,459,834,574.39	56,262,156.70	3,547,785,723.02	1,396,155,223.93	2,095,368,342.39	1,481,651,660.93	1,438,496,758.18	28
29	OSUN	2,045,622,247.13	0.00	55,121,557.56	2,045,622,247.13	2,233,826,763.00	-243,326,073.43	2,006,934,635.65	1,948,480,228.79	29
30	OYO	2,515,713,439.93	0.00	67,788,665.51	2,515,713,439.93	3,482,786,991.61	-1,034,662,237.19	2,531,591,453.14	2,457,855,779.74	30
31	PLATEAU	2,342,212,115.11	0.00	63,113,500.11	2,342,212,115.11	2,021,297,964.62	257,800,650.39	1,586,968,643.43	1,540,746,255.76	31
32	RIVERS	2,418,950,892.78	16,909,996,532.13	65,181,311.48	19,328,947,424.91	4,877,653,945.48	14,386,112,167.94	1,967,135,610.16	1,908,840,398.21	32
33	SOKOTO	2,471,948,213.48	0.00	66,609,383.00	2,471,948,213.48	1,187,710,504.99	1,277,628,325.49	1,981,210,024.68	1,923,504,878.33	33
34	TARABA	2,160,586,018.84	0.00	58,219,383.74	2,160,586,018.84	526,192,428.12	1,576,174,206.98	1,484,923,541.76	1,441,673,341.51	34
35	YOBE	2,227,286,832.10	0.00	60,016,711.04	2,227,286,832.10	933,708,844.94	1,233,561,276.12	1,492,960,486.42	1,449,476,200.41	35
36	ZAMFARA	2,232,030,302.70	0.00	60,144,528.11	2,232,030,302.70	1,083,079,245.26	1,088,806,528.32	1,348,989,601.11	1,309,698,641.86	36
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	595,807,268.62	578,453,658.85	37
		85,054,525,013.38	67,806,105,502.41	2,291,889,398.56	152,860,630,515.79	68,698,633,437.54	81,970,108,679.68	65,573,473,625.58	63,652,527,390.14	

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	2,100,279,901.24	2,043,685,532.65	56,594,368.60	1,361,054,108.45	1,321,411,755.78	39,642,352.67	96,236,721.27	1
2	ADAMAWA	2,234,336,637.38	2,174,129,961.52	60,206,675.86	1,716,774,414.72	1,666,771,276.42	50,003,138.29	110,209,814.15	2
3	AKWA IBOM	2,255,100,152.16	2,194,333,980.39	60,766,171.76	2,266,642,638.01	2,220,041,396.13	66,601,241.88	127,367,413.65	3
4	ANAMBRA	2,230,150,870.74	2,170,056,985.00	60,093,885.74	1,726,052,045.66	1,676,578,685.11	50,273,360.55	110,367,246.29	4
5	BAUCHI	2,682,946,216.32	2,610,661,258.39	72,294,957.92	1,959,410,636.01	1,902,340,423.31	57,070,212.70	129,365,170.62	5
6	BAYELSA	1,984,617,620.25	1,931,139,899.94	53,477,720.31	797,551,849.81	774,322,184.29	23,229,665.53	76,707,385.83	6
7	BENUE	2,515,435,514.26	2,447,654,317.77	67,781,196.49	2,132,142,027.48	2,070,040,803.38	62,101,224.10	123,882,420.59	7
8	BORNO	2,786,742,052.64	2,711,650,200.92	75,091,851.72	2,314,867,289.84	2,247,443,970.71	67,423,319.12	142,515,170.84	8
9	CROSS RIVER	2,255,484,740.02	2,194,708,205.11	60,776,534.91	1,492,322,032.92	1,448,566,342.64	43,465,690.28	104,242,225.19	9
10	DELTA	2,277,410,238.22	2,216,042,896.47	61,367,341.75	1,912,196,653.42	1,856,501,605.26	55,695,048.16	117,062,389.91	10
11	EBONYI	2,006,652,988.30	1,952,581,500.59	54,071,487.71	1,103,923,663.73	1,071,770,547.31	32,153,116.42	86,224,604.13	11
12	EDO	2,097,273,977.86	2,040,760,607.20	56,513,370.66	1,463,089,257.22	1,420,475,007.01	42,614,250.21	99,127,620.87	12
13	EKITI	2,005,520,645.71	1,951,479,670.23	54,040,975.48	1,161,745,928.21	1,127,908,668.16	33,837,260.04	87,878,235.53	13
14	ENUGU	2,255,679,403.58	2,194,897,623.25	60,781,780.34	1,486,520,437.08	1,443,223,726.32	43,296,711.76	104,078,492.10	14
15	GOMBE	2,112,691,493.43	2,055,762,680.73	56,928,812.70	1,018,564,841.71	988,897,904.58	29,666,937.14	86,595,749.83	15
16	IMO	2,332,040,401.85	2,269,200,989.82	62,839,412.03	1,992,268,059.40	1,934,240,834.37	58,027,225.03	120,866,637.06	16
17	JIGAWA	2,508,325,782.07	2,440,736,165.19	67,589,616.88	2,093,065,174.78	2,032,102,111.44	60,963,063.34	128,552,680.23	17
18	KADUNA	2,938,795,398.18	2,859,606,300.62	79,188,097.56	2,353,849,981.46	2,285,291,244.13	68,556,737.32	147,747,834.88	18
19	KANO	3,557,739,005.23	3,461,871,786.52	95,867,218.70	3,747,530,908.91	3,638,379,523.21	109,151,385.70	205,018,604.40	19
20	KATSINA	2,757,146,475.97	2,682,852,109.85	74,294,366.12	2,853,059,069.29	2,799,960,261.45	83,098,807.84	157,393,173.98	20
21	KEBBI	2,368,402,578.40	2,304,583,347.24	63,819,231.15	1,800,586,517.62	1,748,142,250.12	52,444,267.50	116,263,498.66	21
22	KOGI	2,479,002,501.57	2,412,203,032.96	66,799,468.61	1,861,038,056.25	1,806,833,064.32	54,204,991.93	121,004,460.53	22
23	KWARA	1,996,579,259.60	1,942,779,219.67	53,800,039.93	1,316,879,359.08	1,278,523,649.59	38,356,709.49	92,155,749.42	23
24	LAGOS	3,004,741,390.83	2,923,775,305.45	80,966,085.38	2,243,298,968.40	2,177,960,163.49	65,338,804.90	146,304,890.29	24
25	NASSARAWA	2,068,460,403.10	2,012,723,446.13	55,736,956.97	1,174,883,358.21	1,140,663,454.58	34,219,903.64	89,956,860.61	25
26	NIGER	2,656,845,291.62	2,585,253,652.02	71,591,639.59	2,174,618,468.92	2,111,280,066.91	63,338,402.01	134,930,041.60	26
27	OGUN	2,083,822,862.17	2,027,671,946.72	56,150,915.45	1,551,364,953.10	1,506,179,566.12	45,185,386.98	99,417,059.45	27
28	ONDO	2,087,951,148.63	2,031,688,991.93	56,262,156.70	1,481,651,660.93	1,438,496,758.18	43,154,902.75	113,575,964.42	28
29	OSUN	2,045,622,247.13	1,990,500,688.57	55,121,557.56	2,006,934,635.65	1,946,480,228.79	58,454,406.86	141,524,358.90	29
30	OYO	2,515,713,439.93	2,447,924,754.42	67,788,685.51	2,531,591,453.14	2,457,855,779.74	73,735,673.39	141,524,358.90	30
31	PLATEAU	2,342,212,115.11	2,279,098,615.00	63,113,500.11	1,586,968,643.43	1,540,746,255.76	46,222,387.67	109,335,887.78	31
32	RIVERS	2,418,950,892.78	2,353,769,581.30	65,181,311.48	1,967,135,610.16	1,909,840,398.21	57,295,211.95	122,476,523.43	32
33	SOKOTO	2,471,948,213.48	2,405,338,830.48	66,609,383.00	1,981,210,024.68	1,923,504,878.33	57,705,146.35	124,314,529.35	33
34	TARABA	2,160,566,018.84	2,102,366,635.10	58,219,383.74	1,484,923,541.76	1,441,673,341.51	43,250,200.25	101,469,583.99	34
35	YOBE	2,227,286,832.10	2,167,270,121.06	60,016,711.04	1,492,960,486.42	1,449,476,200.41	43,484,286.01	103,500,997.06	35
36	ZAMFARA	2,232,030,302.70	2,171,885,773.58	60,144,529.11	1,348,999,601.11	1,309,688,641.86	39,290,959.26	99,435,488.37	36
37	FCT-ABUJA	0.00	0.00	0.00	595,807,266.62	578,453,656.85	17,353,609.77	17,353,609.77	37
		85,054,525,013.38	82,762,636,614.81	2,291,888,398.56	65,573,473,625.58	63,663,566,626.78	1,909,906,998.80	4,201,795,397.37	

DBS

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


Balance as at 31st December, 2024	=N=	
		649,560,925,265.91
GRAND TOTAL		
		649,560,925,265.91

HUSSAINI M. BELLO

BANKING SERVICES DEPARTMENT

H. S. YAHAYA

BANKING SERVICES DEPARTMENT

HUSSAINI SANI KAGARA

BANKING SERVICES DEPARTMENT

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TOTAL VALUE ADDED TAX (VAT)



DESCRIPTION	Dec 2024	Nov 2024	INCREASE/DECREASE
AT FOR DISTRIBUTION	649,560,925,265.91	628,972,553,700.28	20,588,371,565.63
AT DEDUCTIONS AT SOURCE	-44,689,791,658.30	-43,273,311,694.58	-1,416,479,963.72
	604,871,133,607.61	585,699,242,005.70	19,171,891,601.91

Distribution of Value Added Tax (VAT)

		Dec 2024	Nov 2024	INCREASE/DECREASE
Federal Government	15.00%	90,730,670,041.14	87,854,886,300.86	2,875,783,740.29
State Governments	50.00%	302,435,566,803.81	292,849,621,002.85	9,585,945,800.96
Local Governments	35.00%	211,704,896,762.66	204,994,734,702.00	6,710,162,060.67
	100.00%	604,871,133,607.61	585,699,242,005.70	19,171,891,601.91
FIRS -VAT Cost of Collections	0.00%	23,326,340,980.10	21,899,660,335.49	1,426,680,644.60
NCS -IMPORT VAT Cost of Collections	0.00%	2,656,096,030.54	3,259,241,812.52	-603,145,781.97
	0.00%	25,982,437,010.64	25,158,902,148.01	823,534,862.63
NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0.00%	18,707,354,647.66	18,114,409,546.57	592,945,101.09
	0.00%	18,707,354,647.66	18,114,409,546.57	592,945,101.09
		649,560,925,265.91	628,972,553,700.28	20,588,371,565.63

Distribution of FGN Value Added Tax (VAT)

DESCRIPTION		Dec 2024	Nov 2024	INCREASE/DECREASE
Federal Government	14	84,681,958,705.07	81,997,893,880.80	2,684,064,824
FCT-ABUJA	1	6,048,711,336.08	5,856,992,420.06	191,718,916
	15.00	90,730,670,041.14	87,854,886,300.86	2,875,783,740

NON IMPORT VAT COLLECTION FOR THE MONTH

SN	STATE	COLLECTIONS INDICES FOR DERIVATION		COLLECTIONS	
		Dec 2024		Nov 2024	
1	ABIA	1,471,398,791.29	0.2847	705,397,649.74	1
2	ADAMAWA	5,408,000,283.10	1.0465	2,136,105,922.51	2
3	AKWA IBOM	5,150,331,613.52	0.9967	2,636,678,154.47	3
4	ANAMBRA	1,780,488,856.40	0.3446	5,622,458,954.50	4
5	BAUCHI	2,307,743,235.87	0.4466	976,003,103.37	5
6	BAYELSA	7,677,341,738.77	1.4857	2,396,946,846.60	6
7	BENUE	6,434,593,506.73	1.2452	357,507,087.41	7
8	BORNO	2,281,122,571.67	0.4414	3,652,626,215.13	8
9	CROSS RIVER	1,258,294,229.69	0.2435	933,700,052.00	9
10	DELTA	5,609,294,566.84	1.0855	2,533,805,406.43	10
11	EBONYI	2,580,128,704.52	0.4993	545,358,374.82	11
12	EDO	1,149,069,821.78	0.2224	2,605,675,283.03	12
13	EKITI	2,331,628,991.21	0.4512	1,844,510,531.88	13
14	ENUGU	1,190,275,593.89	0.2303	1,210,792,659.85	14
15	GOMBE	1,453,348,472.81	0.2812	1,156,763,712.68	15
16	IMO	448,510,955.41	0.0868	600,301,219.04	16
17	JIGAWA	3,122,391,132.00	0.6042	3,830,293,305.80	17
18	KADUNA	4,910,975,773.37	0.9503	2,465,738,827.98	18
19	KANO	8,988,258,827.40	1.7394	9,780,006,035.61	19
20	KATSINA	3,598,035,683.49	0.6963	3,098,763,590.65	20
21	KEBBI	901,596,564.68	0.1745	413,848,266.87	21
22	KOGI	2,779,241,628.95	0.5378	1,235,610,788.92	22
23	KWARA	1,970,796,976.41	0.3814	2,567,852,385.86	23
24	LAGOS	291,463,403,272.13	56.4025	242,629,161,963.59	24
25	NASSARAWA	1,747,791,662.24	0.3382	1,487,269,763.68	25
26	NIGER	4,464,114,265.24	0.8639	1,047,064,578.21	26
27	OGUN	5,288,280,725.73	1.0234	1,856,264,240.73	27
28	ONDO	952,824,642.36	0.1844	931,275,014.83	28
29	OSUN	1,206,590,193.64	0.2335	502,836,687.01	29
30	OYO	25,426,276,874.82	4.9204	32,436,733,642.15	30
31	PLATEAU	1,721,397,369.17	0.3331	1,333,069,759.66	31
32	RIVERS	82,439,566,801.42	15.9533	78,617,694,647.65	32
33	SOKOTO	995,301,233.93	0.1926	3,885,728,508.55	33
34	TARABA	2,581,683,385.53	0.4996	1,213,051,774.84	34
35	YOBE	1,922,337,302.43	0.3720	1,250,816,212.10	35
36	ZAMFARA	1,703,279,093.73	0.3296	1,822,661,782.99	36
37	FCT-ABUJA	20,040,408,396.62	3.8781	43,690,090,117.30	37
Grand Total		516,756,123,738.79	100.00	466,010,463,068.44	
		516,756,123,738.79	100.00	466,010,463,068.44	

VAT INCOME DISTRIBUTION FOR THE YEAR 2025 VAT REVENUE



<i>MONTH</i>	<i>VATACCT</i>	<i>BUDGET</i>	<i>DIFFERENCE</i>	<i>CUMMULATIVE DIFF</i>
01 January	649,560,925,265.91	329,510,000,000.00	320,050,925,265.91	320,050,925,265.91
	<u>649,560,925,265.91</u>	<u>329,510,000,000.00</u>	<u>320,050,925,265.91</u>	



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

S/NO	STATES	ACTUAL COLLECTION =N=	% INDICES FOR DERIVATION
1	ABIA	1,471,398,791.29	0.28
2	ADAMAWA	5,408,000,283.10	1.05
3	AKWA IBOM	5,150,331,613.52	1.00
4	ANAMBRA	1,780,488,856.40	0.34
5	BAUCHI	2,307,743,235.87	0.45
6	BAYELSA	7,677,341,738.77	1.49
7	BENUE	6,434,593,506.73	1.25
8	BORNO	2,281,122,571.67	0.44
9	CROSS RIVER	1,258,294,229.69	0.24
10	DELTA	5,609,294,566.84	1.09
11	EBONYI	2,580,128,704.52	0.50
12	EDO	1,149,069,821.78	0.22
13	EKITI	2,331,628,991.21	0.45
14	ENUGU	1,190,275,593.89	0.23
15	GOMBE	1,453,348,472.81	0.28
16	IMO	448,510,955.41	0.09
17	JIGAWA	3,122,391,132.00	0.60
18	KADUNA	4,910,975,773.37	0.95
19	KANO	8,988,258,827.40	1.74
20	KATSINA	3,598,035,683.49	0.70
21	KEBBI	901,596,564.68	0.17
22	KOGI	2,779,241,628.95	0.54
23	KWARA	1,970,796,976.41	0.38
24	LAGOS	291,463,403,272.13	56.40
25	ONDO	952,824,642.36	0.18
26	NASARAWA	1,747,791,662.24	0.34
27	NIGER	4,464,114,265.24	0.86
28	OGUN	5,288,280,725.73	1.02
29	OSUN	1,206,590,193.64	0.23
30	OYO	25,426,276,874.82	4.92
31	PLATEAU	1,721,397,369.17	0.33
32	RIVERS	82,439,566,801.42	15.95
33	SOKOTO	995,301,233.93	0.19
34	TARABA	2,581,683,385.53	0.50
35	YOBE	1,922,337,302.43	0.37
36	ZAMFARA	1,703,279,093.73	0.33
37	FCT	20,040,408,396.62	3.88
		516,756,123,738.79	100.00

Research & Statistics Dept:

Revenue Accounting Dept:

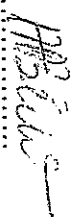
Prepared by:	MALA T. ALI	Checked by:	Iyen O. Eugene	Approved By:	Executive Chairman FIRS
Signature:	<i>[Signature]</i>	Signature:	<i>[Signature]</i>	Signature:	
Date:	08-01-2025	Date:	8/1/2025	Date:	
Checked by:	HALIMA M. SULTAN	Counter reviewed by:	MUHAMMAD MUHAMMED		
Signature:	<i>[Signature]</i>	Signature:	<i>[Signature]</i>		
Date:	8/1/25	Date:	09.01.2025		

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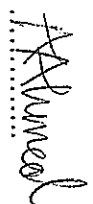
TABLE 5
CENTRAL BANK OF NIGERIA, ABUJA.
VAT POOL ACCOUNT COLLECTIONS

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	125,259,613,197.34	375,660,771,086.09	500,920,384,283.43
MAY	127,974,782,960.70	369,689,885,259.80	497,664,668,220.50
JUNE	119,714,182,271.67	442,971,523,523.59	562,685,705,795.26
JULY	146,312,065,821.80	479,017,088,704.63	625,329,154,526.43
AUGUST	129,147,843,695.54	444,193,089,735.40	573,340,933,430.94
SEPTEMBER	135,162,555,675.33	448,512,480,005.70	583,675,035,681.03
OCTOBER	178,978,482,354.76	489,312,486,709.45	668,290,969,064.21
NOVEMBER	162,962,090,625.84	466,010,463,074.44	628,972,553,700.28
DECEMBER	132,804,801,527.12	516,756,123,738.79	649,560,925,265.91
TOTAL	1,590,324,827,149.05	5,131,034,869,921.27	6,721,359,697,070.32

Prepared by: 
HUSSAINI M. BELLO
AMGR

Checked by: 
HALIDU. S. YAHAYA
MGR

Authorised by: 
AHMED A. L
SENIOR MANAGER

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DISTRIBUTION OF VAT TO STATE GOVERNMENTS

SNO	STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS Dec 2024	GROSS Nov 2024			
1	ABIA	4,200,493,983.39	2833999	1,855,623,198.71	0.28474	179,178,275.90	6,235,295,457.99	6,030,625,089.25	1
2	ADAMAWA	4,200,493,983.39	3168101	2,074,383,834.10	1.04653	658,554,412.67	6,933,432,230.15	6,687,805,570.81	2
3	AKWA IB	4,200,493,983.39	3920208	2,566,842,440.15	0.99667	627,177,040.17	7,394,513,463.71	7,135,504,849.43	3
4	ANAMBR	4,200,493,983.39	4182032	2,738,277,464.79	0.34455	216,817,442.99	7,155,588,891.17	6,920,270,721.06	4
5	BAUCHI	4,200,493,983.39	4646465	3,042,375,189.96	0.44658	281,023,374.95	7,523,892,548.30	7,274,378,897.66	5
6	BAYELSA	4,200,493,983.39	1703358	1,115,311,127.67	1.48568	934,901,445.07	6,250,706,556.13	6,015,865,479.21	6
7	BENUE	4,200,493,983.39	4219244	2,762,642,840.52	1.24519	783,566,887.16	7,746,703,711.07	7,470,389,672.87	7
8	BORNO	4,200,493,983.39	4151193	2,718,084,951.02	0.44143	277,781,667.30	7,196,360,601.71	6,957,355,670.69	8
9	CROSS RI	4,200,493,983.39	2888966	1,891,614,051.34	0.2435	153,227,657.92	6,245,335,692.64	6,041,366,342.53	9
10	DELTA	4,200,493,983.39	4098391	2,683,511,679.78	1.08548	683,066,844.59	7,567,072,507.75	7,300,399,291.71	10
11	EBONYI	4,200,493,983.39	2173501	1,423,147,600.97	0.49929	314,192,872.53	5,937,834,456.89	5,737,289,445.95	11
12	EDO	4,200,493,983.39	3218332	2,107,273,686.53	0.22236	139,926,953.03	6,447,694,622.94	6,237,833,745.45	12
13	EKITI	4,200,493,983.39	2384212	1,561,115,264.27	0.45120	283,932,041.51	6,045,541,289.17	5,842,770,963.68	13
14	ENUGU	4,200,493,983.39	3257298	2,132,787,532.35	0.23034	144,944,749.19	6,478,226,264.93	6,267,200,579.76	14
15	GOMBE	4,200,493,983.39	2353879	1,541,254,065.14	0.28124	176,980,214.46	5,918,728,262.99	5,724,178,086.10	15
16	IMO	4,200,493,983.39	3934899	2,576,461,695.64	0.08679	54,617,021.70	6,831,572,700.72	6,612,895,174.09	16
17	JIGAWA	4,200,493,983.39	4348649	2,847,373,611.44	0.60423	380,226,396.15	7,428,093,990.98	7,380,065,666.78	17
18	KADUNA	4,200,493,983.39	6066562	3,972,214,945.59	0.95035	598,029,696.14	8,770,738,625.12	8,930,523,385.50	18
19	KANO	4,200,493,983.39	9383682	6,144,172,248.65	1.73936	1,094,537,204.72	11,439,203,436.75	10,423,834,653.95	19
20	KATSINA	4,200,493,983.39	5792578	3,792,817,893.41	0.69627	438,147,587.32	8,431,459,464.13	7,841,956,210.88	20
21	KEBBI	4,200,493,983.39	3238628	2,120,562,939.08	0.17447	109,791,117.79	6,430,848,040.26	6,435,125,571.75	21
22	KOGI	4,200,493,983.39	3278487	2,146,661,496.30	0.53782	338,439,671.38	6,685,595,151.06	6,368,936,354.50	22
23	KWARA	4,200,493,983.39	2371089	1,552,522,691.29	0.38138	239,992,044.63	5,993,008,719.30	38,544,363,092.33	23
24	LAGOS	4,200,493,983.39	9013534	5,901,809,701.67	56.4025	5,492,696,062.76	45,594,999,747.82	9,979,833,100.57	24
25	NASSARA	4,200,493,983.39	1863275	1,220,020,301.90	0.33822	212,835,771.33	5,633,350,056.62	5,753,738,554.05	25
26	NIGER	4,200,493,983.39	3950249	2,586,512,445.86	0.86387	543,613,534.42	7,330,619,963.67	7,170,157,788.49	26
27	OGUN	4,200,493,983.39	3728098	2,441,054,190.86	1.02336	643,975,670.31	7,285,523,844.56	6,538,833,288.05	27
28	ONDO	4,200,493,983.39	3441024	2,253,086,173.18	0.18439	116,029,371.28	6,569,609,527.85	6,847,299,737.70	28
29	OSUN	4,200,493,983.39	3423535	2,241,634,865.64	0.23349	146,931,445.03	6,589,060,294.05	9,114,453,171.98	29
30	OYO	4,200,493,983.39	5591589	3,661,215,923.52	4.92036	3,096,262,196.19	10,957,972,103.10	7,807,270,772.06	30
31	PLATEAU	4,200,493,983.39	3178712	2,081,331,619.81	0.33312	209,621,629.82	6,491,447,233.02	15,409,230,082.91	31
32	RIVERS	4,200,493,983.39	5185400	3,395,254,738.82	15.9533	0,039,004,743.58	17,634,753,465.79	7,467,595,099.90	32
33	SOKOTO	4,200,493,983.39	3696999	2,420,691,436.38	0.19261	121,201,920.34	6,742,387,340.11	6,703,391,186.61	33
34	TARABA	4,200,493,983.39	2300736	1,506,457,516.64	0.49959	314,382,192.43	6,021,333,692.45	5,743,541,854.48	34
35	YOBE	4,200,493,983.39	2321591	1,520,112,786.74	0.37200	234,090,911.03	5,954,697,681.16	5,731,981,924.96	35
36	ZAMFARA	4,200,493,983.39	3259846	2,134,455,891.41	0.32961	207,415,292.98	6,542,365,167.78	8,401,359,925.18	36
Grand Total		151,217,783,401.90	138568341	90,730,670,041.14	96.12	60,487,113,360.76	302,435,566,803.81	292,849,621,002.85	

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS 3.88% 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	
					Dec 2024		Dec 2024	Nov 2024	
1	ABIA	,324,924,576.85	1,285,896,156.83	0.284737563	120,560,672.59	3,731,381,406.27	0.00 3,731,381,406.27	3,612,197,321.10	1
2	ADAMAWA	,871,965,653.76	1,437,491,297.76	1.046528533	443,110,430.25	4,752,567,381.77	0.00 4,752,567,381.77	4,598,568,329.63	2
3	AKWA IBO	,239,568,346.02	1,778,751,651.35	0.996665811	421,998,065.41	6,440,318,062.79	0.00 6,440,318,062.79	6,232,984,563.57	3
4	ANAMBRA	,871,965,653.76	1,897,551,437.58	0.34455109	145,886,305.83	4,915,403,397.17	0.00 4,915,403,397.17	4,758,498,573.61	4
5	BAUCHI	,735,205,384.53	2,108,282,849.20	0.446582659	189,087,471.27	5,032,575,705.00	0.00 5,032,575,705.00	4,871,629,181.04	5
6	BAYELSA	,094,082,153.81	772,880,126.60	1.485679876	629,051,409.57	2,496,013,689.99	0.00 2,496,013,689.99	2,412,126,984.58	6
7	BENUE	,145,486,192.21	1,914,435,976.99	1.245189599	527,225,471.15	5,587,147,640.35	0.00 5,587,147,640.35	5,406,057,578.34	7
8	BORNO	,692,527,269.12	1,883,558,577.46	0.441431164	186,906,277.97	5,762,992,124.55	0.00 5,762,992,124.55	5,578,910,998.89	8
9	CROSS RIV	,461,684,846.08	1,310,836,833.97	0.243498659	103,099,716.77	3,875,621,396.82	0.00 3,875,621,396.82	3,751,998,006.12	9
10	DELTA	,419,006,730.66	1,859,600,245.48	1.085481973	459,603,698.00	5,738,210,674.15	0.00 5,738,210,674.15	5,552,845,657.64	10
11	EBONYI	,777,883,499.94	986,202,388.49	0.499293300	211,405,673.17	2,975,491,561.61	0.00 2,975,491,561.61	2,879,576,664.37	11
12	EDO	,461,684,846.08	1,460,283,066.51	0.222362110	94,150,295.20	4,016,118,207.79	0.00 4,016,118,207.79	3,888,109,565.95	12
13	EKITI	,188,164,307.62	1,081,810,208.08	0.451204908	191,044,576.81	3,461,019,092.51	0.00 3,461,019,092.51	3,349,869,505.85	13
14	ENUGU	,324,924,576.85	1,477,963,464.30	0.230336040	97,526,535.30	3,900,414,576.45	0.00 3,900,414,576.45	3,776,047,636.83	14
15	GOMBE	,504,362,961.49	1,068,046,939.94	0.281244557	119,081,699.96	2,691,491,601.39	0.00 2,691,491,601.39	2,605,278,907.95	15
16	IMO	,692,527,269.12	1,785,417,532.48	0.086793544	36,749,236.69	5,514,694,038.29	0.00 5,514,694,038.29	5,339,622,375.51	16
17	JIGAWA	,692,527,269.12	1,973,152,085.27	0.60422915	255,836,539.48	5,921,515,893.87	0.00 5,921,515,893.87	5,872,679,712.16	17
18	KADUNA	,145,486,192.21	2,752,636,384.48	0.950346894	402,386,182.32	6,300,508,759.01	0.00 6,300,508,759.01	6,418,708,171.18	18
19	KANO	,017,451,845.97	4,257,743,429.25	1.739361841	736,462,837.97	11,011,658,113.18	0.0011,011,658,113.18	10,232,742,107.59	19
20	KATSINA	,649,849,153.70	2,628,319,130.80	0.696273449	294,808,997.10	7,572,977,281.60	0.00 7,572,977,281.60	7,118,451,960.23	20
21	KEBBI	,871,965,653.76	1,469,492,155.29	0.174472352	73,873,302.66	4,415,331,111.71	0.00 4,415,331,111.71	4,422,626,107.40	21
22	KOGI	,871,965,653.76	1,487,577,742.10	0.537824614	227,720,208.86	4,587,263,604.71	0.00 4,587,263,604.71	4,376,499,875.54	22
23	KWARA	,188,164,307.62	1,075,855,789.86	0.381378543	161,479,410.21	3,425,499,507.70	0.00 3,425,499,507.70	3,610,376,705.25	23
24	LAGOS	,735,205,384.53	4,089,792,808.71	56.402505923	881,373,384.95	10,706,371,578.19	0.0010,706,371,578.19	6,746,255,664.53	24
25	NASSARAW	,777,883,499.94	845,440,722.32	0.338223696	143,207,225.39	2,766,531,447.66	0.00 2,766,531,447.66	2,891,578,814.16	25
26	NIGER	,419,006,730.66	1,792,382,427.67	0.863872543	365,772,094.90	5,577,161,253.23	0.00 5,577,161,253.23	5,462,489,047.64	26
27	OGUN	,735,205,384.53	1,691,583,832.77	1.023361017	433,301,077.11	4,860,090,294.41	0.00 4,860,090,294.41	4,361,482,250.44	27
28	ONDO	,461,684,846.08	1,561,327,134.26	0.184385748	78,070,731.35	4,101,082,711.69	0.00 4,101,082,711.69	4,311,778,468.65	28
29	OSUN	,102,808,076.80	1,553,391,691.13	0.233493158	98,863,289.91	5,755,063,057.84	0.00 5,755,063,057.84	7,478,409,719.73	29
30	OYO	,513,088,884.48	2,537,122,562.74	4.920362954	2,083,329,862.41	9,133,541,309.63	0.00 9,133,541,309.63	6,962,252,910.37	30
31	PLATEAU	,324,924,576.85	1,442,305,923.35	0.333116008	141,044,580.06	3,908,275,080.26	0.00 3,908,275,080.26	10,137,245,198.33	31
32	RIVERS	,145,486,192.21	2,352,818,731.29	15.95328299	6,754,776,257.93	12,253,081,181.43	0.0012,253,081,181.42	5,402,379,021.39	32
33	SOKOTO	,145,486,192.21	1,677,473,000.49	0.192605600	81,551,097.43	4,904,510,290.13	0.00 4,904,510,290.13	4,873,314,654.16	33
34	TARABA	,188,164,307.62	1,043,933,882.93	0.499594154	211,533,057.66	3,443,631,248.22	0.00 3,443,631,248.22	3,280,975,365.16	34
35	YOBE	,324,924,576.85	1,053,396,611.87	0.372000875	157,508,813.72	3,535,830,002.44	0.00 3,535,830,002.44	3,405,320,033.34	35
36	ZAMFARA	,914,643,769.17	1,479,119,591.53	0.329609852	139,560,039.30	3,533,323,400.00	0.00 3,533,323,400.00	4,863,722,078.60	36
37	FCT-ABUJA	820,561,615.36	637,594,637.64	3.878117254	1,642,032,825.85	3,100,189,078.85	0.00 3,100,189,078.85	1,657,724,985.14	37
Grand Total		105,852,448,381.33	63,511,469,028.80	0.2847375625942	42,340,979,352.53	211,704,896,762.66	0.00 211,704,896,762.66	204,994,734,702.00	

DISTRIBUTION OF NET VAT TO STATE GOVERNMENTS AND LGCS

<i>SNO</i>	<i>STATES</i>	<i>GROSS</i>	<i>DEDUCTION</i>	<i>STATE NET VAT</i>	<i>LGCS GROSS</i>	<i>LGCS NETVAT</i>	
1	ABIA	6,235,295,457.99	0.00	6,235,295,457.99	3,731,381,406.27	3,731,381,406.27	1
2	ADAMAWA	6,933,432,230.15	0.00	6,933,432,230.15	4,752,567,381.77	4,752,567,381.77	2
3	AKWA IBOM	7,394,513,463.71	0.00	7,394,513,463.71	6,440,318,062.79	6,440,318,062.79	3
4	ANAMBRA	7,155,588,891.17	0.00	7,155,588,891.17	4,915,403,397.17	4,915,403,397.17	4
5	BAUCHI	7,523,892,548.30	0.00	7,523,892,548.30	5,032,575,705.00	5,032,575,705.00	5
6	BAYELSA	6,250,706,556.13	0.00	6,250,706,556.13	2,496,013,689.99	2,496,013,689.99	6
7	BENUE	7,746,703,711.07	0.00	7,746,703,711.07	5,587,147,640.35	5,587,147,640.35	7
8	BORNO	7,196,360,601.71	0.00	7,196,360,601.71	5,762,992,124.55	5,762,992,124.55	8
9	CROSS RIVER	6,245,335,692.64	0.00	6,245,335,692.64	3,875,621,396.82	3,875,621,396.82	9
10	DELTA	7,567,072,507.75	0.00	7,567,072,507.75	5,738,210,674.15	5,738,210,674.15	10
11	EBONYI	5,937,834,456.89	0.00	5,937,834,456.89	2,975,491,561.61	2,975,491,561.61	11
12	EDO	6,447,694,622.94	0.00	6,447,694,622.94	4,016,118,207.79	4,016,118,207.79	12
13	EKITI	6,045,541,289.17	0.00	6,045,541,289.17	3,461,019,092.51	3,461,019,092.51	13
14	ENUGU	6,478,226,264.93	0.00	6,478,226,264.93	3,900,414,576.45	3,900,414,576.45	14
15	GOMBE	5,918,728,262.99	0.00	5,918,728,262.99	2,691,491,601.39	2,691,491,601.39	15
16	IMO	6,831,572,700.72	0.00	6,831,572,700.72	5,514,694,038.29	5,514,694,038.29	16
17	JIGAWA	7,428,093,990.98	0.00	7,428,093,990.98	5,921,515,893.87	5,921,515,893.87	17
18	KADUNA	8,770,738,625.12	0.00	8,770,738,625.12	6,300,508,759.01	6,300,508,759.01	18
19	KANO	11,439,203,436.75	0.00	11,439,203,436.75	11,011,658,113.18	11,011,658,113.18	19
20	KATSINA	8,431,459,464.13	0.00	8,431,459,464.13	7,572,977,281.60	7,572,977,281.60	20
21	KEBBI	6,430,848,040.26	0.00	6,430,848,040.26	4,415,331,111.71	4,415,331,111.71	21
22	KOGI	6,685,595,151.06	0.00	6,685,595,151.06	4,587,263,604.71	4,587,263,604.71	22
23	KWARA	5,993,008,719.30	0.00	5,993,008,719.30	3,425,499,507.70	3,425,499,507.70	23
24	LAGOS	45,594,999,747.82	7,667,853,446.50	37,927,146,301.32	30,706,371,578.19	30,706,371,578.19	24
25	NASSARAWA	5,633,350,056.62	0.00	5,633,350,056.62	2,766,531,447.66	2,766,531,447.66	25
26	NIGER	7,330,619,963.67	0.00	7,330,619,963.67	5,577,161,253.23	5,577,161,253.23	26
27	OGUN	7,285,523,844.56	0.00	7,285,523,844.56	4,860,090,294.41	4,860,090,294.41	27
28	ONDO	6,569,609,527.85	0.00	6,569,609,527.85	4,101,082,711.69	4,101,082,711.69	28
29	OSUN	6,589,060,294.05	0.00	6,589,060,294.05	5,755,063,057.84	5,755,063,057.84	29
30	OYO	10,957,972,103.10	0.00	10,957,972,103.10	9,133,541,309.63	9,133,541,309.63	30
31	PLATEAU	6,491,447,233.02	0.00	6,491,447,233.02	3,908,275,080.26	3,908,275,080.26	31
32	RIVERS	17,634,753,465.79	0.00	17,634,753,465.79	12,253,081,181.43	12,253,081,181.42	32
33	SOKOTO	6,742,387,340.11	0.00	6,742,387,340.11	4,904,510,290.13	4,904,510,290.13	33
34	TARABA	6,021,333,692.45	0.00	6,021,333,692.45	3,443,631,248.22	3,443,631,248.22	34
35	YOBE	5,954,697,681.16	0.00	5,954,697,681.16	3,535,830,002.44	3,535,830,002.44	35
36	ZAMFARA	6,542,365,167.78	0.00	6,542,365,167.78	3,533,323,400.00	3,533,323,400.00	36
37	FCT-ABUJA	0.00	0.00	0.00	3,100,189,078.85	3,100,189,078.85	37
<i>Grand Total</i>		<i>302,435,566,803.80</i>	<i>7,667,853,446.50</i>	<i>294,767,713,357.30</i>	<i>211,704,896,762.66</i>	<i>211,704,896,762.66</i>	

GROSS SUMMARY OF STATUTORY REVENUE ALLOCATION AND VAT

FEDERATION ACCOUNT. December 2024

Page 49 (1 of 3)

1	2	3	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS			10	11
			4	5	6	7	8	9		
S/NO	STATES	NO OF LGOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCS GROSS STATUTORY REVENUE	LGCS NET STATUTORY	NET VAT TO LGOVTS	TOTAL PAID (5+6+8+9)	SNO
1	ABIA	17	2,657,816,973.79	1,661,666,636.26	6,235,295,457.99	1,361,054,108.45	1,321,411,755.76	3,731,381,405.27	12,969,757,256.30	1
2	ADAMAWA	24	2,234,336,637.38	834,273,209.60	6,933,432,230.15	1,716,774,414.72	1,666,771,276.42	4,752,567,381.77	14,187,044,097.94	2
3	AKWA IBOM	31	13,718,143,762.19	12,197,735,474.09	7,394,513,463.71	2,286,642,638.01	2,220,041,396.13	6,440,318,062.79	28,252,608,396.71	3
4	ANAMBRA	21	2,989,924,136.71	2,156,561,375.66	7,155,588,891.17	1,726,052,045.66	1,675,778,685.11	4,915,403,397.17	15,903,322,349.00	4
5	BAUCHI	20	2,682,946,216.32	-868,642,675.23	7,523,882,548.30	1,959,410,636.01	1,902,340,423.31	5,032,575,705.00	13,590,166,001.38	5
6	BEAUFELSA	8	18,097,910,873.26	16,417,515,603.63	6,250,706,556.13	797,551,849.81	774,322,184.29	2,496,013,689.99	25,938,566,034.03	6
7	BENUE	23	2,515,435,514.26	1,956,023,402.43	7,746,703,711.07	2,132,142,027.48	2,070,040,803.38	5,587,147,640.35	17,358,915,557.22	7
8	BORNO	27	2,786,742,052.64	2,334,803,324.07	7,196,360,601.71	2,314,867,289.84	2,247,443,970.71	5,762,992,124.55	17,541,600,021.04	8
9	CROSS RIVER	18	2,255,484,740.02	-383,283,990.36	6,245,335,692.64	1,492,322,032.92	1,448,856,342.64	3,875,621,396.82	11,186,529,441.72	9
10	DELTA	25	19,183,164,132.04	16,614,925,331.22	7,567,072,507.75	1,912,166,653.42	1,856,501,605.26	5,738,210,674.15	31,776,710,118.39	10
11	EBONYI	13	2,006,652,988.30	714,078,768.17	5,937,834,456.89	1,103,923,663.73	1,060,731,310.67	2,975,491,561.61	10,668,136,097.35	11
12	EDO	18	5,034,798,875.17	2,339,759,792.41	6,447,694,622.94	1,161,745,928.21	1,420,475,007.01	4,016,118,207.79	14,224,047,630.15	12
13	EKITI	16	2,005,520,645.71	46,015,491.74	6,045,541,289.17	1,486,520,437.08	1,127,908,668.16	3,461,019,092.51	12,892,254,701.78	13
14	ENUGU	17	2,255,679,403.58	1,070,390,135.06	6,478,226,264.93	1,018,564,841.71	1,443,223,725.32	3,900,414,576.45	9,488,791,405.12	14
15	GOVME	11	2,112,691,493.43	-110,326,363.84	5,918,728,262.95	1,992,268,059.40	988,897,904.58	2,691,491,601.39	14,662,675,269.60	15
16	IMO	27	3,031,388,805.06	382,167,666.23	6,831,572,700.72	2,093,065,174.78	1,934,240,834.37	5,514,694,038.29	17,443,548,722.11	16
17	JIGAWA	27	2,508,325,782.07	2,061,836,725.83	7,428,093,990.96	2,093,065,174.78	2,032,102,111.44	5,921,515,893.87	15,983,398,948.12	17
18	KADUNA	23	2,938,796,398.18	-1,373,139,680.15	8,770,738,625.12	2,363,849,981.46	2,285,291,244.13	6,300,508,759.01	27,792,547,055.39	18
19	KANO	44	3,557,739,005.23	1,703,305,982.24	11,439,203,436.75	3,747,530,908.91	3,638,379,523.21	11,011,658,113.18	19,755,025,860.05	19
20	KATSINA	34	2,757,146,475.97	980,628,852.88	8,431,459,464.13	2,855,059,069.29	2,769,960,261.45	7,572,977,281.60	14,349,385,056.48	20
21	KEBBI	21	2,368,402,578.40	1,755,063,634.39	6,430,848,040.26	1,800,586,517.62	1,748,142,250.12	4,415,331,111.71	14,483,399,329.88	21
22	KOGI	21	2,479,002,501.57	1,403,707,509.78	6,685,595,151.06	1,861,038,056.25	1,806,833,064.32	4,587,263,604.71	11,415,357,949.48	22
23	KWARA	16	1,996,579,259.60	718,326,072.89	5,993,008,719.30	1,316,879,359.08	1,278,523,649.59	3,425,499,507.70	66,803,486,382.83	23
24	LAGOS	20	3,004,741,390.83	-4,007,991,660.17	37,927,146,301.32	2,243,298,968.40	2,177,960,163.49	30,706,371,578.19	11,092,533,699.89	24
25	NASSARAWA	13	2,066,460,403.10	1,551,988,741.04	5,633,350,056.62	1,174,883,358.21	1,140,663,454.58	2,766,531,447.66	15,726,447,813.89	25
26	NGER	25	2,656,845,291.62	707,366,530.07	7,330,619,963.67	2,174,618,468.92	2,111,280,066.91	5,677,161,253.23	12,160,871,275.90	26
27	OGUN	20	2,083,822,662.17	-1,490,922,429.19	7,285,523,844.56	1,551,364,953.10	1,506,179,566.12	4,860,090,294.41	14,204,557,340.11	27
28	ONDO	18	3,547,785,723.02	2,095,368,342.39	6,569,609,527.85	1,481,651,660.93	1,948,480,228.79	5,755,063,057.94	14,049,277,507.25	28
29	OSUN	30	2,045,622,247.13	-243,326,073.43	6,589,060,294.05	2,006,934,635.65	2,457,855,779.74	9,133,541,309.63	21,514,506,955.28	29
30	OYO	33	2,515,713,439.93	-1,094,862,237.19	10,957,972,103.10	2,531,591,453.14	1,540,746,255.76	3,908,275,080.26	12,188,269,219.43	30
31	PLATEAU	17	2,342,212,115.11	257,800,650.39	6,491,447,323.02	1,586,968,643.43	1,909,840,398.21	12,253,081,181.43	46,183,787,213.97	31
32	RIVERS	23	19,328,947,424.91	14,386,112,167.94	17,634,743,466.79	1,967,135,610.16	1,923,504,878.33	4,904,510,290.13	14,788,030,834.06	32
33	SOKOTO	23	2,471,948,213.48	1,217,628,325.48	6,021,333,692.45	1,981,210,024.68	1,441,673,341.51	3,443,631,248.22	12,482,812,489.17	33
34	TARABA	16	2,160,586,018.84	1,576,174,200.95	5,994,697,681.16	1,492,960,486.42	1,449,476,200.41	3,535,830,002.44	12,173,565,180.13	34
35	VOBE	17	2,227,286,832.70	1,233,561,276.12	6,542,365,167.78	1,348,969,601.11	1,309,668,641.86	3,533,323,400.00	12,474,193,737.97	35
36	ZAMFARA	14	2,232,030,302.70	1,088,806,528.32	6,542,365,167.78	595,807,288.62	578,453,658.85	3,100,189,078.85	3,678,642,737.70	36
37	FCT-ABUJA	6	0.00	0.00	0.00	595,807,288.62	578,453,658.85	3,100,189,078.85	652,095,246,189.79	37
SUB-TOTAL C/F			774	152,860,630,515.79	81,970,108,679.68	294,767,713,357.30	65,573,473,625.58	63,652,527,390.14	211,704,896,762.66	0.00

		STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS				10	11
1	2	3	4	5	6	7	8	9		
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 LGOVT	TOTAL PAID (5+6+8+9)	SNO
SUB-TOTAL B/F			774	152,860,630,515.79	81,970,108,679.68	294,767,713,357.30	65,573,473,625.58	63,652,527,390.14	211,704,896,762.66	652,095,246,189.79
38	FACT.ABUJA	6	3,183,178,331.34	2,673,150,462.34	6,048,711,336.08	0.00	0.00	0.00	8,721,861,798.42	38
39	Federal Government	0	164,506,656,163.59	59,134,386,313.48	84,681,958,705.07	0.00	0.00	0.00	143,816,345,018.54	39
40	4% Cost of Collection - FIRS	0	16,360,115,720.05	16,360,115,720.05	0.00	0.00	0.00	0.00	16,360,115,720.05	40
41	7% Cost of Collection - NCS	0	18,174,178,206.92	18,174,178,206.92	0.00	0.00	0.00	0.00	18,174,178,206.92	41
42	Cost Of Collection - FIRS & NCS (VAT)	0	0.00	0.00	25,982,437,010.64	0.00	0.00	0.00	25,982,437,010.64	42
43	MIDSTREAM AND DOWNSTREAM GAS (MDGIF) GAS FLARED PENALTY	0	51,850,262,762.16	51,850,262,762.16	0.00	0.00	0.00	0.00	51,850,262,762.16	43
44	4% COST OF COLLECTION TO NUPRC, REFUND OF SIGNATURE BONUS TO STATES & ETC	0	341,127,191,232.01	341,127,191,232.01	0.00	0.00	0.00	0.00	341,127,191,232.01	44
45	13% Derivation Refund on Withdrawals from ECA	0	100,000,000,000.00	100,000,000,000.00	0.00	0.00	0.00	0.00	100,000,000,000.00	45
46	13% DERIVATION IPO NNPC MGT FEE/REFUND OF ARREARS OF 4% CORC FROM JV GAS INCOME	0	12,454,727,108.37	12,454,727,108.37	0.00	0.00	0.00	0.00	12,454,727,108.37	46
47	NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0	0.00	0.00	18,707,354,647.66	0.00	0.00	0.00	18,707,354,647.66	47
48	TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT	0	300,000,000,000.00	300,000,000,000.00	0.00	0.00	0.00	0.00	300,000,000,000.00	48
49	TOTAL DEDUCTIONS	0	0.00	174,480,931,156.71	7,667,853,446.50	0.00	0.00	0.00	182,148,784,603.21	49
50	ECOLOGGY	0	0.00	2,291,888,398.56	0.00	0.00	0.00	0.00	4,201,795,397.37	50
51	LGCs TOTAL DEDUCTIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	11,039,236.64	51
SUB-TOTAL C/F			6	1,007,656,309,524.44	1,078,546,831,360.60	143,088,315,145.94	0.00	1,920,946,235.44	0.00	1,223,556,092,741.98
SUB-TOTAL B/F			6	1,007,656,309,524.44	1,078,546,831,360.60	143,088,315,145.94	0.00	1,920,946,235.44	0.00	1,223,556,092,741.98

			STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS			10	11
1	2	3	4	5	6	7	8	9		
S/NO	STATES	NO OF LGOVTS	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
GRAND-TOTAL			1,160,516,940,040.23	1,160,516,940,040.28	437,856,028,503.25	65,573,473,625.58	65,573,473,625.58	211,704,896,762.66	1,875,651,338,931.77	

Total-Statutory-for FGN,States and Others 1,160,516,940,040.28

Total-Statutory-for LGCS 65,573,473,625.58

Total-Statutory-Shared 1,226,090,413,665.86

Total-VAT-Shared 649,560,925,265.91

TOTAL FUNDS SHARED!!!: 1,875,651,338,931.72

TOTAL FUNDS!!!: 1,875,651,338,931.72
AS ON PAGE 17!!
ACCT BALANCED!! 0.00

SCHEDULE I

FEDERATION ACCOUNT: Dec 2023

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

SN	DESCRIPTION	Dec 2023	Nov 2023	VARIANCE
MINERAL REVENUE				
1	Crude Oil Receipts Export	329,725,374.94	0.00	329,725,374.94
2	(1) PETROLEUM PROFIT TAX (PPT)	57,657,122,286.68	37,651,462,592.21	20,005,659,694.47
3	(11) ROYALTY (CRUDE)	102,519,820,688.42	157,224,441,534.78	-54,704,620,846.36
4	(111) RENT	943,213,972.62	287,199,730.65	656,014,241.97
5	(IV) PENALTY FOR GAS FLARED	6,683,006,742.09	6,791,572,277.11	-108,565,535.02
6	(D) MISCELLANEOUS OIL REVENUE	1,398,375,252.47	1,459,676,182.01	-61,300,929.54
7	GAS RECEIPTS (EXPORT)	6,196,700,315.82	1,452,756,394.50	4,743,943,921.32
8	ROYALTIES (GAS)	1,552,609,231.53	1,517,923,254.87	34,685,976.66
9	GAS SALES ROYALTY DPR	450,000,000.00	2,283,098,515.42	-1,833,098,515.42
10	INTERIM DIVIDEND FOR DECEMBER 2023	81,666,666,666.67	0.00	81,666,666,666.67
11	INTERIM DIVIDEND FOR OCTOBER AND NOVEMBER 2023	0.00	163,333,333,333.34	-163,333,333,333.34
12	REFUND OF OUTSTANDING TO NMDPRA	-25,442,219,048.35	0.00	-25,442,219,048.35
13	NIGERIAN MIDSTREAM AND DOWNSTREAM PETROLEUM REGULATORY AUTHORITY	-13,240,158,092.25	0.00	-13,240,158,092.25
14	TRANSFER TO NMDPRA	0.00	-14,094,766,665.16	14,094,766,665.16
15	CRUDE REVENUE TO FEDERATION ACCOUNT	58,036,760,696.32	246,640,680.76	57,790,120,015.56
16	LESS REFUND TO NUPRC ON COST OF COLLECTION	0.00	-2,952,771,383.33	2,952,771,383.33
17	REFUND TO NUPRC ON COST OF COLLECTION	-12,427,539,459.36	0.00	-12,427,539,459.36
18	Cost of Collection - NUPRC	0.00	-14,541,906,261.17	14,541,906,261.17
19	4% Cost of Collection - NUPRC	-9,352,187,547.34	0.00	-9,352,187,547.34
20	13% Derivation Refund on withdrawals from ECA	0.00	-50,000,000,000.00	50,000,000,000.00
21	13% Refunds On Subsidy, Priority Projects And Police Trust Fund 1999-2021	-18,163,078,852.38	0.00	-18,163,078,852.38
22	13% Refunds On Subsidy, Priority Projects And Police Trust Fund from 1999 to Dec 2021	0.00	-18,163,078,852.38	18,163,078,852.38
23	13% Derivation Refund on withdrawals from ECA/SIGNATURE BONUS	-50,000,000,000.00	0.00	-50,000,000,000.00
		<u>188,808,818,227.88</u>	<u>272,495,581,333.61</u>	<u>-83,686,763,105.73</u>
NON MINERAL REVENUE				
24	(1) CUSTOMS & EXCISE DUTIES, ETC.	205,696,097,286.94	202,371,312,627.87	3,324,784,659.07
25	7% Cost Of Collection - NCS	-14,398,726,810.09	0.00	-14,398,726,810.09
26	Cost Of Collection - NCS	0.00	-14,165,991,883.95	14,165,991,883.95
27	LESS TAX REFUND TO FIRS 2023	0.00	-75,000,000,000.00	75,000,000,000.00
28	REFUND ON COST OF COLLECTION FIRS	-1,111,272,920.60	0.00	-1,111,272,920.60
29	(B) COMPANIES INCOME TAX ETC.	352,252,004,282.45	307,940,979,852.63	44,311,024,429.82
30	4% Cost Of Collection - FIRS	-18,058,572,624.51	0.00	-18,058,572,624.51
31	Cost Of Collection - FIRS	0.00	-17,335,835,438.14	17,335,835,438.14
32	TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT	-350,000,000,000.00	-300,000,000,000.00	-50,000,000,000.00
		<u>174,379,529,214.19</u>	<u>103,810,465,158.41</u>	<u>70,569,064,055.78</u>
		<u>363,188,347,442.07</u>	<u>376,306,046,492.02</u>	<u>-13,117,699,049.95</u>

ELECTRONIC MONEY TRANSFER LEVY

<i>SN</i>	<i>DESCRIPTION</i>	<i>Dec 2023</i>	<i>Nov 2023</i>	<i>VARIANCE</i>
33	ELECTRONIC MONEY TRANSFER LEVY	18,599,116,021.50	12,449,338,060.00	6,149,777,961.50
34	LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-743,964,640.86	-497,973,522.40	-245,991,118.46
		<u>17,855,151,380.64</u>	<u>11,951,364,537.60</u>	<u>5,903,786,843.04</u>
	<u>OTHER MINERAL REVENUE</u>			
35	EXCHANGE DIFFERENCE	188,530,762,411.86	239,415,185,917.87	-50,884,423,506.01
		<u>188,530,762,411.86</u>	<u>239,415,185,917.87</u>	<u>-50,884,423,506.01</u>
	<u>OTHER NON-MINERAL REVENUE</u>			
36	EXCHANGE DIFFERENCE NON MINERAL REVENUE	99,212,311,330.38	125,454,906,100.88	-26,242,594,770.50
		<u>99,212,311,330.38</u>	<u>125,454,906,100.88</u>	<u>-26,242,594,770.50</u>
	<u>VAT</u>			
37	VAT FOR DISTRIBUTION	492,505,756,775.03	360,455,219,651.31	132,050,537,123.72
38	Cost Of Collection - FIRS & NCS (VAT)	-19,700,230,271.00	-14,418,208,786.05	-5,282,021,484.95
39	3%VAT FOR NORTH EAST COMMISSION	-14,184,165,795.12	-10,381,110,325.96	-3,803,055,469.16
		<u>458,621,360,708.91</u>	<u>335,655,900,539.30</u>	<u>122,965,460,169.61</u>
		<u>764,219,585,831.79</u>	<u>712,477,357,095.65</u>	<u>51,742,228,736.14</u>
	<u>GRAND TOTAL</u>	<u>1,127,407,933,273.86</u>	<u>1,088,783,403,587.67</u>	<u>38,624,529,686.19</u>

Pages 51-54 are relevant Pages for Distribution of FOREX Equalization. There will be no Distribution of FOREX Equalization for the month of January, 2025. (December, 2024 Account).

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

FEDERATION ACCOUNT: December,2024

		Dec 2024
1	EXCHANGE DIFFERENCE	351,316,266,927.33
2	EXCHANGE DIFFERENCE NON MINERAL REVENUE	51,398,125,768.95
TOTAL FUNDS AVAILABLE FOR DISTRIBUTI		402,714,392,696.28

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BENEFICIARY	EXCHANGE DIFFERENCE REVENUE		NET SHARE		ECOLOGV SHARE
	MINERAL REVENUE	NON MINERAL REV			
1 Federal Government	45.8316%	161,013,866,193.07	52.6800%	27,076,532,655.08	188,090,398,848.15
2 State Governments	23.2464%	81,668,384,674.99	26.7200%	13,733,579,205.46	92,831,252,278.89
3 Local Governments	17.9220%	62,962,901,358.72	20.6000%	10,588,013,908.40	71,408,655,599.15
4 13% Derivation Share	13.0000%	45,671,114,700.55	0.0000%	0.00	45,671,114,700.55
Grand Total	100.00%	351,316,266,927.33	100.00%	51,398,125,768.95	398,001,421,426.74
					4,712,971,269.54

DISTRIBUTION OF FGN SHARE OF EXCHANGE DIFFERENCE REVENUE

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	Federal Government	48.5	173,165,989,827.93	173,165,989,827.93
2	1.46% Deriv. & Ecology FGN Share	1	3,570,432,779.96	3,570,432,779.96
3	FCT-ABUJA	1	3,570,432,779.96	3,570,432,779.96
4	0.72% STABILIZATION ACCOUNT	0.5	1,785,216,389.98	1,785,216,389.98
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	5,998,327,070.33	5,998,327,070.33
		52.68	188,090,398,848.15	188,090,398,848.15

GROSS ALLOCATION TO STATE GOVERNMENTS

S/N	STATE	OIL DERIVATION INDICES (13%)	GROSS DERIVATION ON OIL USING NEW 13% DERIVATION INDICES	GAS DERIVATION INDICES (13%)	GROSS DERIVATION ON GAS USING NEW 13% DERIVATION INDICES	TOTAL MINERAL REVENUE 2024 Dec	S/N
1	ABIA	0.01492706	681,735,473.79	0.00000000	0.00	681,735,473.79	1
2	ADAMAWA	0.00000000	0.00	0.00000000	0.00	0.00	2
3	AKWA IBOM	0.21241909	9,701,416,788.98	0.00000000	0.00	9,701,416,788.98	3
4	ANAMBRA	0.01786751	816,029,105.47	0.00000000	0.00	816,029,105.47	4
5	BAUCHI	0.00000000	0.00	0.00000000	0.00	0.00	5
6	BAYELSA	0.21881095	9,993,340,179.96	0.00000000	0.00	9,993,340,179.96	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	0.26185401	11,959,164,689.09	0.00000000	0.00	11,959,164,689.09	10
11	EBONYI	0.00000000	0.00	0.00000000	0.00	0.00	11
12	EDO	0.01595259	728,572,755.87	0.00000000	0.00	728,572,755.87	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	0.02702198	1,234,124,162.99	0.00000000	0.00	1,234,124,162.99	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	0.02807432	1,282,185,284.75	0.00000000	0.00	1,282,185,284.75	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	0.20307247	9,274,546,259.65	0.00000000	0.00	9,274,546,259.65	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
		0%	45,671,114,700.55	0%	0.00	45,671,114,700.55	

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	2,355,792,678.23	2,292,313,234.81	63,479,443.43	681,735,473.79	0.00	2,974,048,708.59	1
2	ADAMAWA	2,506,158,292.49	2,438,627,081.02	67,531,211.47	0.00	0.00	2,438,627,081.02	2
3	AKWA IBOM	2,529,447,824.55	2,461,289,050.83	68,158,773.72	9,701,416,788.98	0.00	12,162,705,839.81	3
4	ANAMBRA	2,501,463,299.98	2,434,058,600.28	67,404,699.70	816,029,105.47	0.00	3,250,087,705.75	4
5	BAUCHI	3,009,344,158.73	2,928,254,046.67	81,090,112.06	0.00	0.00	2,928,254,046.67	5
6	BAYELSA	2,226,059,324.81	2,166,075,690.31	59,983,634.50	9,993,340,179.96	0.00	12,159,415,870.27	6
7	BENUE	2,821,454,684.95	2,745,427,462.90	76,027,222.05	0.00	0.00	2,745,427,462.90	7
8	BORNO	3,125,767,436.92	3,041,540,170.66	84,227,266.26	0.00	0.00	3,041,540,170.66	8
9	CROSS RIVER	2,529,879,200.04	2,461,708,802.43	68,170,397.61	0.00	0.00	2,461,708,802.43	9
10	DELTA	2,554,472,078.39	2,485,638,998.44	68,833,079.96	11,959,164,689.09	0.00	14,444,803,687.53	10
11	EBONYI	2,250,775,439.40	2,190,125,801.81	60,649,637.59	0.00	0.00	2,190,125,801.81	11
12	EDO	2,352,421,064.63	2,289,032,473.07	63,388,591.56	728,572,755.87	0.00	3,017,605,228.94	12
13	EKITI	2,249,505,339.94	2,188,889,926.59	60,615,413.35	0.00	0.00	2,188,889,926.59	13
14	ENUGU	2,530,097,545.70	2,461,921,264.52	68,176,281.17	0.00	0.00	2,461,921,264.52	14
15	GOMBE	2,369,714,221.73	2,305,859,646.89	63,854,574.84	0.00	0.00	2,305,859,646.89	15
16	IMO	2,615,748,358.48	2,545,264,121.27	70,484,237.20	1,234,124,162.99	0.00	3,779,388,284.26	16
17	JIGAWA	2,813,480,007.37	2,737,667,671.84	75,812,335.53	0.00	0.00	2,737,667,671.85	17
18	KADUNA	3,296,319,065.74	3,207,496,096.90	88,822,968.84	0.00	0.00	3,207,496,096.90	18
19	KANO	3,990,561,207.88	3,883,031,115.45	107,530,092.43	0.00	0.00	3,883,031,115.45	19
20	KATSINA	3,092,571,364.92	3,009,238,603.59	83,332,761.33	0.00	0.00	3,009,238,603.59	20
21	KEBBI	2,656,534,231.46	2,584,950,973.73	71,583,257.73	0.00	0.00	2,584,950,973.73	21
22	KOGI	2,780,589,358.14	2,705,663,297.59	74,926,060.55	0.00	0.00	2,705,663,297.59	22
23	KWARA	2,239,476,175.77	2,179,131,009.35	60,345,166.41	0.00	0.00	2,179,131,009.35	23
24	LAGOS	3,370,287,819.41	3,279,471,680.56	90,816,138.85	0.00	0.00	3,279,471,680.56	24
25	NASSARAWA	2,320,102,130.18	2,257,584,408.11	62,517,722.07	0.00	0.00	2,257,584,408.11	25
26	NIGER	2,980,067,885.95	2,899,766,655.49	80,301,230.46	0.00	0.00	2,899,766,655.49	26
27	OGUN	2,337,333,532.79	2,274,351,491.49	62,982,041.30	0.00	0.00	2,274,351,491.49	27
28	ONDO	2,341,964,052.29	2,278,857,236.51	63,106,815.78	1,282,185,284.75	0.00	3,561,042,521.26	28
29	OSUN	2,294,485,563.26	2,232,658,107.96	61,827,455.30	0.00	0.00	2,232,658,107.96	29
30	OYO	2,821,766,422.09	2,745,730,799.94	76,035,622.15	0.00	0.00	2,745,730,799.94	30
31	PLATEAU	2,627,157,527.14	2,556,365,857.25	70,791,669.89	0.00	0.00	2,556,365,857.25	31
32	RIVERS	2,713,232,078.66	2,640,121,034.62	73,111,104.04	9,274,546,259.65	0.00	11,914,667,294.27	32
33	SOKOTO	2,772,676,869.81	2,697,964,020.02	74,712,849.79	0.00	0.00	2,697,964,020.02	33
34	TARABA	2,423,435,429.19	2,358,133,276.90	65,302,152.28	0.00	0.00	2,358,133,276.90	34
35	YOBE	2,498,250,832.32	2,430,932,696.12	67,318,136.20	0.00	0.00	2,430,932,696.12	35
36	ZAMFARA	2,503,571,377.12	2,436,109,872.95	67,461,504.17	0.00	0.00	2,436,109,872.95	36
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	37
		95,401,963,880.46	92,831,252,278.89	2,570,711,601.57	45,671,114,700.55	0.00	138,502,366,979.44	1

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	3,037,528,152.02	2,974,048,708.59	63,479,443.43	1,526,635,236.32	1,482,170,132.35	44,465,103.97	107,944,547.40	1
2	ADAMAWA	2,506,158,292.49	2,438,627,081.02	67,531,211.47	1,925,631,242.76	1,869,544,895.88	56,086,346.88	123,617,558.35	2
3	AKWA IBOM	12,230,864,613.53	12,162,705,839.81	68,158,773.72	2,564,827,659.96	2,490,123,941.71	74,703,718.25	142,862,491.97	3
4	ANAMBRA	3,317,492,405.45	3,250,087,705.75	67,404,699.70	1,936,037,558.15	1,879,648,114.71	56,389,443.44	123,794,143.14	4
5	BAUCHI	3,009,344,158.73	2,928,254,046.67	81,090,112.06	2,197,785,746.19	2,133,772,569.12	64,013,177.07	145,103,289.14	5
6	BAYELSA	12,219,399,504.77	12,159,415,870.27	59,983,634.50	884,579,244.98	868,523,538.82	26,055,706.16	86,039,340.67	6
7	BENUE	2,821,454,684.95	2,745,427,462.90	76,027,222.05	2,391,531,040.37	2,321,874,796.48	69,656,243.89	145,683,465.94	7
8	BORNO	3,125,767,436.92	3,041,540,170.66	84,227,266.26	2,596,486,025.15	2,520,860,218.59	75,625,806.56	159,853,072.82	8
9	CROSS RIVER	2,529,879,200.04	2,461,708,802.43	68,170,397.61	1,673,872,761.73	1,625,119,186.15	48,753,575.58	116,923,973.19	9
10	DELTA	14,513,636,767.48	14,444,803,687.52	68,833,079.96	2,144,827,874.04	2,082,357,159.26	62,470,714.78	131,303,794.73	10
11	EBONYI	2,250,775,439.40	2,190,125,801.81	60,649,637.59	1,238,223,192.44	1,202,158,439.27	36,064,753.18	96,714,390.77	11
12	EDO	3,080,993,820.50	3,017,605,228.94	63,388,591.56	1,641,083,627.81	1,593,285,075.55	47,798,552.27	111,187,143.83	12
13	EKITI	2,249,505,339.94	2,188,889,926.59	60,615,413.35	1,303,079,913.31	1,265,126,129.43	37,953,783.88	98,569,197.23	13
14	ENUGU	2,530,097,545.70	2,461,921,264.53	68,176,281.17	1,667,365,363.85	1,618,801,324.13	48,564,039.72	116,740,320.90	14
15	GOMBE	2,369,714,221.73	2,305,859,646.89	63,854,574.84	1,142,479,911.84	1,109,203,797.91	33,276,113.94	97,130,688.77	15
16	IMO	3,849,872,521.47	3,779,388,284.27	70,484,237.20	2,234,640,489.89	2,169,553,873.68	65,086,616.21	135,570,853.41	16
17	JIGAWA	2,813,480,007.37	2,737,667,671.84	75,812,335.53	2,347,700,233.14	2,279,320,614.70	68,379,618.44	144,191,953.97	17
18	KADUNA	3,296,319,065.74	3,207,496,096.90	88,822,968.84	2,640,211,215.99	2,563,311,860.19	76,899,355.81	165,722,324.64	18
19	KANO	3,990,561,207.88	3,883,031,115.45	107,530,092.43	4,203,442,537.08	4,081,012,171.93	122,430,366.16	229,960,457.59	19
20	KATSINA	3,092,571,364.92	3,009,238,603.59	83,332,761.33	3,200,152,352.09	3,106,944,031.16	93,208,320.93	176,541,082.26	20
21	KEBBI	2,656,534,231.46	2,584,950,973.73	71,583,257.73	2,019,639,635.76	1,960,815,180.35	58,824,455.41	130,407,713.14	21
22	KOGI	2,780,589,358.14	2,705,663,297.59	74,926,060.55	2,087,445,499.16	2,026,646,115.69	60,799,383.47	135,725,444.02	22
23	KWARA	2,239,476,175.77	2,179,131,009.36	60,345,166.41	1,477,086,339.97	1,434,064,407.74	43,021,932.23	103,367,098.65	23
24	LAGOS	3,370,287,819.41	3,279,471,680.56	90,816,138.85	2,516,210,949.65	2,442,923,252.09	73,287,697.56	164,103,836.41	24
25	NASSARAWA	2,320,102,130.18	2,257,584,408.11	62,517,722.07	1,317,815,597.54	1,279,432,618.97	38,382,978.57	100,900,700.64	25
26	NIGER	2,980,067,885.95	2,899,766,655.49	80,301,230.46	2,439,175,018.53	2,368,131,065.95	71,043,932.58	151,345,163.04	26
27	OGUN	2,337,333,532.79	2,274,351,491.49	62,982,041.30	1,740,098,639.05	1,689,416,154.42	50,682,484.63	113,664,525.94	27
28	ONDO	3,624,149,337.04	3,561,042,521.26	63,106,815.78	1,661,904,269.26	1,613,499,290.54	48,404,978.72	111,511,794.50	28
29	OSUN	2,294,485,563.26	2,232,658,107.96	61,827,455.30	2,251,091,351.00	2,185,525,583.49	65,565,767.50	127,393,222.80	29
30	OYO	2,821,766,422.09	2,745,730,799.94	76,035,622.15	2,839,576,099.38	2,756,869,999.40	82,706,099.98	158,741,722.13	30
31	PLATEAU	2,627,157,527.14	2,556,365,857.25	70,791,669.89	1,780,033,751.01	1,728,188,107.78	51,845,643.23	122,637,313.13	31
32	RIVERS	11,987,778,338.31	11,914,667,294.27	73,111,044.04	2,206,450,513.93	2,142,184,964.99	64,265,548.95	137,376,592.99	32
33	SOKOTO	2,772,676,869.81	2,697,964,020.02	74,712,849.79	2,222,237,172.97	2,157,511,818.42	64,725,354.55	139,438,204.34	33
34	TARABA	2,423,435,429.19	2,358,133,276.91	65,302,152.28	1,665,574,195.77	1,617,062,325.99	48,511,869.78	113,814,022.06	34
35	YOBE	2,498,250,832.32	2,430,932,696.12	67,318,136.20	1,674,588,887.29	1,625,814,453.68	48,774,433.61	116,092,569.81	35
36	ZAMFARA	2,503,571,377.12	2,436,109,872.95	67,461,504.17	1,513,103,002.81	1,469,032,041.56	44,070,961.25	111,532,465.42	36
37	FCT-ABUJA	0.00	0.00	0.00	668,291,116.92	648,826,327.11	19,464,789.81	19,464,789.81	37
		141,073,078,581.01	138,502,366,979.44	2,570,711,601.57	73,550,915,267.12	71,408,655,599.15	2,142,259,667.97	4,712,971,269.54	

**GROSS SUMMARY Distribution of =N=402,714,392,696.28 Being Exchange Gain for the Month
of January, 2025.**

		STATE GOVERNMENTS				LOCAL GOVERNMENT COUNCILS			
1	2	3	4	5	6	7	8	9	
S/NO	STATES	NO OF L/GOVTS	STATES GROSS	NET STAT + MIN REV LESS ECOLOGY	LGCs GROSS REVENUE	LGCs NET STAT. LESS ECOLOGY	TOTAL PAID (5+7)	SNO	
1	ABIA	17	3,037,528,152.02	2,974,048,708.59	1,526,635,236.32	1,482,170,132.35	4,456,218,840.94	1	
2	ADAMAWA	21	2,506,158,292.49	2,438,627,081.02	1,925,631,242.76	1,869,544,895.88	4,308,171,976.90	2	
3	AKWA IBOM	31	12,230,864,613.53	12,162,705,839.81	2,564,827,659.96	2,490,123,941.71	14,652,829,781.52	3	
4	ANAMBRA	21	3,317,492,405.45	3,250,087,705.75	1,936,037,558.15	1,879,648,114.71	5,129,735,820.46	4	
5	BAUCHI	20	3,009,344,158.73	2,928,254,046.67	2,197,785,746.19	2,133,772,569.12	5,062,026,615.78	5	
6	BAYELSA	8	12,219,399,504.77	12,159,415,870.27	894,579,244.98	868,523,538.82	13,027,939,409.09	6	
7	BENUE	23	2,821,454,684.95	2,745,427,462.90	2,391,531,040.37	2,321,874,796.48	5,067,302,259.38	7	
8	BORNO	27	3,125,767,436.92	3,041,540,170.66	2,596,486,025.15	2,520,860,218.59	5,562,400,389.25	8	
9	CROSS RIVER	18	2,529,879,200.04	2,461,708,802.43	1,673,872,761.73	1,625,119,186.15	4,086,827,988.58	9	
10	DELTA	25	14,513,636,767.48	14,444,803,687.52	2,144,827,874.04	2,082,357,159.26	16,527,160,846.79	10	
11	EBONYI	13	2,250,775,439.40	2,190,125,801.81	1,238,223,192.44	1,202,158,439.27	3,392,284,241.08	11	
12	EDO	18	3,080,993,820.50	3,017,605,228.94	1,641,083,627.81	1,593,285,075.55	4,610,890,304.48	12	
13	EKITI	16	2,249,505,339.94	2,188,889,926.59	1,303,079,913.31	1,265,126,129.43	3,454,016,056.02	13	
14	ENUGU	17	2,530,097,545.70	2,461,921,264.53	1,667,365,363.85	1,618,801,324.13	4,080,722,588.65	14	
15	GOMBE	11	2,369,714,221.73	2,305,859,646.89	1,142,479,911.84	1,109,203,797.91	3,415,063,444.80	15	
16	IMO	27	3,849,872,521.47	3,779,388,284.27	2,234,640,489.89	2,169,553,873.68	5,948,942,157.94	16	
17	JIGAWA	27	2,813,480,007.37	2,737,667,671.84	2,347,700,233.14	2,279,320,614.70	5,016,988,286.54	17	
18	KADUNA	23	3,296,319,065.74	3,207,496,096.90	2,640,211,215.99	2,563,311,860.19	5,770,807,957.09	18	
19	KANO	44	3,990,561,207.88	3,883,031,115.45	4,203,442,537.08	4,081,012,171.93	7,964,043,287.38	19	
20	KATSINA	34	3,092,571,364.92	3,009,238,603.59	3,200,152,352.09	3,106,944,031.16	6,116,182,634.75	20	
21	KEBBI	21	2,656,534,231.46	2,584,950,973.73	2,019,639,635.76	1,960,815,180.35	4,545,766,154.07	21	
22	KOGI	21	2,780,589,358.14	2,705,663,297.59	2,087,445,499.16	2,026,646,115.69	4,732,309,413.28	22	
23	KWARA	16	2,239,476,175.77	2,179,131,009.36	1,477,086,339.97	1,434,064,407.74	3,613,195,417.09	23	
24	LAGOS	20	3,370,287,819.41	3,279,471,680.56	2,516,210,949.65	2,442,923,252.09	5,722,394,932.66	24	
25	NASSARAWA	13	2,320,102,130.18	2,257,584,408.11	1,317,815,597.54	1,279,432,618.97	3,537,017,027.08	25	
26	NIGER	25	2,980,067,885.95	2,899,766,655.49	2,439,175,018.53	2,368,131,085.95	5,267,897,741.44	26	
27	OGUN	20	2,337,333,532.79	2,274,351,491.49	1,740,098,639.05	1,689,416,154.42	3,963,767,645.91	27	
28	ONDO	18	3,624,149,337.04	3,561,042,521.26	1,661,904,269.26	1,613,499,290.54	5,174,541,811.80	28	
29	OSUN	30	2,294,485,563.26	2,232,658,107.96	2,251,091,351.00	2,185,525,583.49	4,418,183,691.45	29	
30	OYO	33	2,821,766,422.09	2,745,730,799.94	2,839,576,099.38	2,756,869,999.40	5,502,600,799.34	30	
31	PLATEAU	17	2,627,157,527.14	2,556,365,857.25	1,780,033,751.01	1,728,188,107.78	4,284,553,965.03	31	
32	RIVERS	23	11,987,778,338.31	11,914,667,294.27	2,206,450,513.93	2,142,184,964.99	14,056,852,259.26	32	
33	SOKOTO	23	2,772,676,869.81	2,697,964,020.02	2,222,237,172.97	2,157,511,818.42	4,855,475,838.45	33	
34	TARABA	16	2,423,435,429.19	2,358,133,276.91	1,665,574,195.77	1,617,062,325.99	3,975,195,602.90	34	
35	YOBE	17	2,498,250,832.32	2,430,932,696.12	1,674,588,887.29	1,625,814,453.68	4,056,747,149.80	35	
36	ZAMFARA	14	2,503,571,377.12	2,436,109,872.95	1,513,103,002.81	1,469,032,041.56	3,905,141,914.51	36	
37	FCT-ABUJA	6	0.00	0.00	668,291,116.92	648,826,327.11	648,826,327.11	37	
		774	141,073,078,581.01	138,502,366,979.44	73,550,915,267.12	71,408,655,599.15	209,911,022,578.59		
38	FCT-ABUJA	6	3,570,432,779.96	3,570,432,779.96	0.00	0.00	3,570,432,779.96	38	
39	Federal Government	0	184,519,966,068.19	184,519,966,068.19	0.00	0.00	184,519,966,068.19	39	
40	ECOLOGY	0	0.00	2,570,711,601.57	0.00	2,142,259,667.97	4,712,971,269.54	40	
		6	188,090,398,848.15	190,661,110,449.72	0.00	2,142,259,667.97	192,803,370,117.69		
			329,163,477,429.16	329,163,477,429.16	73,550,915,267.12	73,550,915,267.12	402,714,392,696.28		
TOTALFUNDS!/: 402,714,392,696.28									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 January, 2025. (December, 2024 Account).

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

Amount to be due for the month of December, 2024	=N=
	32,510,919,306.39
GRAND TOTAL	
	32,510,919,306.39

HUSSAINI M BELLO

BANKING SERVICES DEPARTMENT

H.S. YAHAYA

BANKING SERVICES DEPARTMENT

HUSSAINI SANI KAGARA

BANKING SERVICES DEPARTMENT

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Distribution of ELECTRONIC MONEY TRANSFER LEVY (EMTL)

DESCRIPTION	EMTLEVY CM	EMTLEVY PM	VARIANCE
ELECTRONIC MONEY TRANSFER LEVY	32,510,919,306.39	15,673,196,093.18	16,837,723,213.21
LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-1,300,436,772.26	-626,927,843.73	-673,508,928.53
	<u>31,210,482,534.13</u>	<u>15,046,268,249.45</u>	<u>16,164,214,284.68</u>

DISTRIBUTION OF EMITLEVY TO THE THREE TIRES OF GOVERNMENT

Federal Government	15.00%	4,681,572,380.12	2,256,940,237.42	2,424,632,142.70
Local Governments	35.00%	10,923,668,886.95	5,266,193,887.31	5,657,474,999.64
State Governments	50.00%	15,605,241,267.07	7,523,134,124.73	8,082,107,142.34
	<u>100.00%</u>	<u>31,210,482,534.13</u>	<u>15,046,268,249.45</u>	<u>16,164,214,284.68</u>
		<u>31,210,482,534.13</u>	<u>15,046,268,249.45</u>	<u>16,164,214,284.68</u>

Distribution of FGN ELECTRONIC MONEY TRANSFER LEVY (EMT)

DESCRIPTION		
Federal Government	14	4,369,467,554.78
FCT-ABUJA	1	312,104,825.34
	<u>15.00</u>	<u>4,681,572,380.12</u>

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DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO LOCAL GOVERNMENTS

SNO	STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS Dec 2024	AMT PM Nov 2024	
1	ABIA	119,962,772.01	66,350,396.50	47,124,228.73	233,437,397.24	118,868,403.40	1
2	ADAMAWA	148,189,306.61	74,172,488.24	16,184,395.88	238,546,190.72	117,076,176.76	2
3	AKWA IBO	218,755,643.08	91,781,032.79	22,253,149.08	332,789,824.95	162,866,602.26	3
4	ANAMBRA	148,189,306.61	97,910,931.29	82,438,182.12	328,538,420.02	167,214,542.01	4
5	BAUCHI	141,132,672.96	108,784,369.74	13,658,329.00	263,575,371.70	129,329,293.18	5
6	BAYELSA	56,453,069.18	39,879,505.49	11,820,651.24	108,153,225.92	53,390,909.87	6
7	BENUE	162,302,573.90	98,782,149.29	17,491,417.40	278,576,140.59	135,882,536.19	7
8	BORNO	190,529,108.49	97,188,919.78	20,190,017.88	307,908,046.16	151,547,304.11	8
9	CROSS RIV	127,019,405.66	67,637,299.65	22,003,158.95	216,659,864.26	106,711,354.68	9
10	DELTA	176,415,841.20	95,952,704.23	74,069,989.28	346,438,534.71	175,241,900.30	10
11	EBONYI	91,736,237.42	50,886,628.09	12,427,771.59	155,050,637.11	76,173,628.95	11
12	EDO	127,019,405.66	75,348,510.80	63,567,697.08	265,935,613.54	134,651,012.09	12
13	EKITI	112,906,138.37	55,819,854.39	15,054,462.82	183,780,455.58	90,994,653.11	13
14	ENUGU	119,962,772.01	76,260,793.95	46,960,941.73	243,184,507.70	123,658,903.59	14
15	GOMBE	77,622,970.13	55,109,689.51	9,889,234.46	142,621,894.10	70,905,608.09	15
16	IMO	190,529,108.49	92,124,982.69	39,330,899.22	321,984,990.41	160,644,301.60	16
17	JIGAWA	190,529,108.49	101,811,816.22	8,679,445.97	301,020,370.69	146,815,429.57	17
18	KADUNA	162,302,573.90	142,032,087.54	45,339,155.98	349,673,817.43	176,007,208.39	18
19	KANO	310,491,880.51	219,693,451.30	60,322,229.72	590,507,561.53	294,621,902.50	19
20	KATSINA	239,925,544.03	135,617,495.64	18,660,123.20	394,203,162.87	193,937,355.98	20
21	KEBBI	148,189,306.61	75,823,686.56	10,377,832.71	234,390,825.88	114,789,742.56	21
22	KOGI	148,189,306.61	76,756,876.89	18,799,195.21	243,745,378.70	119,291,382.67	22
23	KWARA	112,906,138.37	55,512,614.96	21,063,554.58	189,482,307.90	95,039,528.56	23
24	LAGOS	141,132,672.96	211,027,440.28	714,478,991.05	1,066,639,104.29	453,816,358.53	24
25	NASSARAW	91,736,237.42	43,623,528.11	19,243,196.23	154,602,961.76	76,978,012.65	25
26	NIGER	176,415,841.20	92,484,361.29	23,517,671.15	292,417,873.63	143,779,950.55	26
27	OGUN	141,132,672.96	87,283,298.43	59,144,496.33	287,560,467.72	147,508,432.27	27
28	ONDO	127,019,405.66	80,562,239.70	32,152,208.48	239,733,853.84	120,550,265.04	28
29	OSUN	211,699,009.44	80,152,782.22	28,370,198.82	320,221,990.48	159,170,681.05	29
30	OYO	232,868,910.38	130,911,883.59	356,361,480.96	720,142,274.94	257,086,237.87	30
31	PLATEAU	119,962,772.01	74,420,916.01	26,725,211.02	221,108,899.04	110,992,277.02	31
32	RIVERS	162,302,573.90	121,402,070.36	77,743,195.70	361,447,839.95	185,094,410.75	32
33	SOKOTO	162,302,573.90	86,555,199.73	16,283,945.68	265,141,719.32	129,795,480.95	33
34	TARABA	112,906,138.37	53,865,490.37	11,358,191.24	178,129,819.97	86,878,642.14	34
35	YOBE	119,962,772.01	54,353,753.60	10,104,729.50	184,421,255.12	90,834,853.75	35
36	ZAMFARA	98,792,871.07	76,320,448.46	8,853,413.44	183,966,732.97	90,022,622.01	36
37	FCT-ABUJA	42,339,801.89	32,898,968.39	102,690,783.94	177,929,554.22	98,025,982.29	37
Grand Total		<u>5,461,834,443.47</u>	<u>3,277,100,666.08</u>	<u>2,184,733,777.39</u>	<u>10,923,668,886.95</u>	<u>5,266,193,887.31</u>	

GG

DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO STATE GOVERNMENTS

SNO	STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS			SNO	
					Dec 2024		Nov 2024		
1	ABIA	216,739,462.04	9,574.7494	95,747,494.33	2.263365%	70,640,708.31	383,127,664.68	194,729,658	1
2	ADAMAWA	216,739,462.04	10,703.5229	107,035,229.20	0.777332%	24,260,920.96	348,035,612.20	171,078,554	2
3	AKWA IBOM	216,739,462.04	13,244.5387	132,445,386.62	1.068813%	33,358,173.81	382,543,022.48	188,309,409	3
4	ANAMBRA	216,739,462.04	14,129.1188	141,291,187.89	3.959485%	123,577,440.59	481,608,090.53	246,313,514	4
5	BAUCHI	216,739,462.04	15,698.2194	156,982,194.14	0.656006%	20,474,266.86	394,195,923.05	193,592,906	5
6	BAYELSA	216,739,462.04	5,754.8454	57,548,453.77	0.567743%	17,719,529.83	292,007,445.64	142,778,364	6
7	BENUE	216,739,462.04	14,254.8406	142,548,406.32	0.840108%	26,220,187.52	385,508,055.88	188,409,160	7
8	BORNO	216,739,462.04	14,024.9283	140,249,283.16	0.969721%	30,265,474.94	387,254,220.14	191,588,022	8
9	CROSS RIV	216,739,462.04	9,760.4571	97,604,570.68	1.056806%	32,983,430.71	347,327,463.43	171,071,921	9
10	DELTA	216,739,462.04	13,846.5352	138,465,351.97	3.557563%	111,033,255.03	466,238,069.04	237,915,338	10
11	EBONYI	216,739,462.04	7,343.2374	73,432,374.06	0.596903%	18,629,622.41	308,801,458.52	151,143,969	11
12	EDO	216,739,462.04	10,873.2298	108,732,298.39	3.053140%	95,289,987.07	420,761,747.51	213,194,807	12
13	EKITI	216,739,462.04	8,055.1308	80,551,307.51	0.723062%	22,567,115.59	319,857,885.15	157,970,637	13
14	ENUGU	216,739,462.04	11,004.8776	110,048,776.23	2.255522%	70,395,935.93	397,184,174.20	201,643,583	14
15	GOMBE	216,739,462.04	7,952.6498	79,526,498.14	0.474977%	14,824,275.03	311,090,235.21	153,323,037	15
16	IMO	216,739,462.04	13,294.1726	132,941,726.40	1.889053%	58,958,261.05	408,639,449.49	205,575,017	16
17	JIGAWA	216,739,462.04	14,692.0393	146,920,392.51	0.416872%	13,010,763.83	376,670,618.39	184,241,155	17
18	KADUNA	216,739,462.04	20,496.0591	204,960,591.26	2.177628%	67,964,827.83	489,664,881.14	247,747,164	18
19	KANO	216,739,462.04	31,703.0471	317,030,471.45	2.897261%	90,424,928.93	624,194,862.42	316,547,230	19
20	KATSINA	216,739,462.04	19,570.3961	195,703,960.79	0.896241%	27,972,114.47	440,415,537.30	218,398,776	20
21	KEBBI	216,739,462.04	10,941.8005	109,418,004.75	0.498445%	15,556,699.23	341,714,166.03	167,549,481	21
22	KOGI	216,739,462.04	11,076.4653	110,764,652.86	0.902921%	28,180,587.79	355,684,702.69	174,347,430	22
23	KWARA	216,739,462.04	8,010.7943	80,107,943.08	1.011677%	31,574,934.06	328,422,339.18	164,119,968	23
24	LAGOS	216,739,462.04	30,452.4912	304,524,911.80	34.316246%	1,071,026,589.81	1,592,290,963.66	682,346,326	24
25	NASSARAW	216,739,462.04	6,295.1297	62,951,296.91	0.924246%	28,846,159.36	308,536,918.31	152,625,489	25
26	NIGER	216,739,462.04	13,346.0331	133,460,330.69	1.129548%	35,253,732.36	385,453,525.09	190,294,833	26
27	OGUN	216,739,462.04	12,595.4893	125,954,893.46	2.840695%	88,659,469.35	431,353,824.85	221,952,777	27
28	ONDO	216,739,462.04	11,625.6013	116,256,013.47	1.544262%	48,197,176.73	381,192,652.25	191,608,997	28
29	OSUN	216,739,462.04	11,566.5142	115,665,142.43	1.362613%	42,527,824.71	374,932,429.19	188,280,855	29
30	OYO	216,739,462.04	18,891.3488	188,913,487.99	17.115952%	534,197,123.33	939,850,073.36	319,561,902	30
31	PLATEAU	216,739,462.04	10,739.3725	107,393,724.97	1.283605%	40,061,936.01	364,195,123.03	182,487,425	31
32	RIVERS	216,739,462.04	17,519.0273	175,190,272.50	3.733986%	116,539,507.54	508,469,242.09	262,278,293	32
33	SOKOTO	216,739,462.04	12,490.4205	124,904,204.55	0.782114%	24,410,149.26	366,053,815.85	179,610,840	33
34	TARABA	216,739,462.04	7,773.1046	77,731,046.17	0.545531%	17,026,287.66	311,496,795.87	151,794,572	34
35	YOBE	216,739,462.04	7,843.5639	78,435,638.51	0.485328%	15,147,308.90	310,322,409.45	152,618,181	35
36	ZAMFARA	216,739,462.04	11,013.4861	110,134,861.16	0.425227%	13,271,546.58	340,145,869.78	166,084,534	36
Grand Total		7,802,620,633.53	468,157.24	4,681,572,380.12	100.00%	3,121,048,253.41	15,605,241,267.07	7,523,134,124.73	

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS =N=1528136665.83 IS NOT INCLUDED IN THIS TABLE



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

S/NO	STATES	ACTUAL COLLECTION =N=	% INDICES FOR DERIVATION
1	Abia	701,253,403.77	2.16
2	Adamawa	240,839,224.40	0.74
3	Akwa Ibom	331,148,051.76	1.02
4	Anambra	1,226,758,662.57	3.77
5	Bauchi	203,248,943.46	0.63
6	Bayelsa	175,902,548.28	0.54
7	Benue	260,288,949.36	0.80
8	Borno	300,446,694.62	0.92
9	Cross River	327,427,960.60	1.01
10	Delta	1,102,231,983.36	3.39
11	Ebonyi	184,937,077.22	0.57
12	Edo	945,947,873.16	2.91
13	Ekiti	224,024,744.37	0.69
14	Enugu	698,823,537.65	2.15
15	FCT	1,528,136,665.83	4.70
16	Gombe	147,161,227.13	0.45
17	Imo	585,281,238.45	1.80
18	Jigawa	129,158,422.13	0.40
19	Kaduna	674,689,821.16	2.08
20	Kano	897,652,227.97	2.76
21	Katsina	277,680,404.83	0.85
22	Kebbi	154,432,034.31	0.48
23	Kogi	279,749,928.66	0.86
24	Kwara	313,445,752.69	0.96
25	Lagos	10,532,127,842.97	32.70
26	Nasarawa	286,357,086.78	0.88
27	Niger	349,965,344.42	1.08
28	Ogun	880,126,433.46	2.71
29	Ondo	478,455,483.35	1.47
30	Osun	422,175,577.66	1.30
31	Oyo	5,302,998,228.62	16.31
32	Plateau	397,696,592.55	1.22
33	Rivers	1,156,892,793.09	3.56
34	Sokoto	242,320,620.30	0.75
35	Taraba	169,020,703.00	0.52
36	Yobe	150,367,998.57	0.46
37	Zamfara	131,747,223.85	0.41
		32,510,919,306.39	100.00

Research & Statistics Dept:		Revenue Accounting Dept:	
Prepared by: MALA T. ALI	Checked by: Iyen O. Eugene	Approved By: Executive Chairman FIRS	
Signature: <i>[Signature]</i>	Signature: <i>[Signature]</i>	Signature:	
Date: 08-01-2025	Date: 8/1/2025	Date:	
Checked by: Hazima M. Shauki	Counter reviewed by: <i>[Signature]</i>		
Signature: <i>[Signature]</i>	Signature: <i>[Signature]</i>		
Date: 8/1/25	Date: 09-01-2025		

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NON IMPORT EMT COLLECTION FOR THE MONTH

SN	STATE	COLLECTIONS INDICES FOR DERIVATION		COLLECTIONS	
		Dec 2024		Nov 2024	
1	ABIA	701,253,403.77	2.1570	432,271,545.40	1
2	ADAMAWA	240,839,224.40	0.7408	146,990,047.21	2
3	AKWA IBOM	331,148,051.76	1.0186	195,831,983.27	3
4	ANAMBRA	1,226,758,662.57	3.7734	722,797,995.55	4
5	BAUCHI	203,248,943.46	0.6252	131,647,800.83	5
6	BAYELSA	175,902,548.28	0.5411	103,421,401.65	6
7	BENUE	260,288,949.36	0.8006	149,049,787.62	7
8	BORNO	300,446,694.62	0.9241	191,090,146.81	8
9	CROSS RIVER	327,427,960.60	1.0071	191,506,870.19	9
10	DELTA	1,102,231,983.36	3.3903	653,804,904.08	10
11	EBONYI	184,937,077.22	0.5688	110,365,193.26	11
12	EDO	945,947,873.16	2.9096	551,955,649.42	12
13	EKITI	224,024,744.37	0.6891	143,653,317.13	13
14	ENUGU	698,823,537.65	2.1495	432,461,940.37	14
15	GOMBE	147,161,227.13	0.4527	102,923,982.32	15
16	IMO	585,281,238.45	1.8003	362,790,623.17	16
17	JIGAWA	129,158,422.13	0.3973	87,510,865.91	17
18	KADUNA	674,689,821.16	2.0753	435,869,730.36	18
19	KANO	897,652,227.97	2.7611	580,725,322.22	19
20	KATSINA	277,680,404.83	0.8541	191,841,236.24	20
21	KEBBI	154,432,034.31	0.4750	101,120,095.55	21
22	KOGI	279,749,928.66	0.8605	161,414,116.09	22
23	KWARA	313,445,752.69	0.9641	206,049,039.96	23
24	LAGOS	10,632,127,842.97	32.7033	4,226,836,512.92	24
25	NASSARAWA	286,357,086.78	0.8808	174,440,388.69	25
26	NIGER	349,965,344.42	1.0765	210,502,886.81	26
27	OGUN	880,126,433.46	2.7072	556,418,562.69	27
28	ONDO	478,455,483.35	1.4717	304,720,013.42	28
29	OSUN	422,175,577.66	1.2986	274,877,796.50	29
30	OYO	5,302,998,228.62	16.3114	1,215,938,638.80	30
31	PLATEAU	397,696,592.55	1.2233	257,169,687.25	31
32	RIVERS	1,156,892,793.09	3.5585	719,094,905.85	32
33	SOKOTO	242,320,620.30	0.7454	146,184,274.41	33
34	TARABA	169,020,703.00	0.5199	96,423,686.17	34
35	YOBE	150,367,998.57	0.4625	101,169,082.74	35
36	ZAMFARA	131,747,223.85	0.4052	83,366,132.02	36
37	FCT-ABUJA	1,528,136,665.83	4.7004	918,959,930.32	37
		32,510,919,306.36	100.00	15,673,196,093.20	
Grand Total		32,510,919,306.36	100.00	15,673,196,093.20	

SOURCE: FEDERAL INLAND REVENUE SERVICE- EMT DIRECTORATE
16 January 2025

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CENTRAL BANK OF NIGERIA, ABUJA
STAMP DUTY/ELECTRONIC MONEY TRANSFER LEVY

JANUARY - DECEMBER 2024

ACCOUNT NO 3000103686 AND 3000109444

MONTHS	AMOUNT STAMP DUTY	AMOUNT EMTL (N)	TOTAL
JANUARY	958,698,341.30	16,585,117,476.98	20,081,372,154.48
FEBRUARY	2,434,134,473.28	15,788,312,054.60	18,222,446,527.88
MARCH	8,915,159,344.18	15,369,501,189.06	24,284,660,533.24
APRIL	3,702,430,581.11	18,774,893,688.18	22,477,324,269.29
MAY	4,367,092,908.49	15,777,221,983.99	20,144,314,892.48
JUNE	2,159,704,909.28	16,346,073,626.31	18,505,778,535.59
JULY	3,090,940,154.00	19,602,075,826.00	22,693,015,980.00
AUGUST	9,117,828,696.06	15,642,981,643.52	24,760,810,339.58
SEPTEMBER	5,283,373,247.00	19,213,055,292.00	24,496,428,539.00
OCTOBER	10,188,344,897.00	17,823,739,533.00	28,012,084,430.00
NOVEMBER	10,825,143,506.23	15,673,196,093.18	26,498,339,599.41
DECEMBER	7,388,597,637.27	32,510,919,306.39	39,899,516,943.66
TOTAL	68,431,448,695.20	219,107,087,713.21	287,538,536,408.41

Prepared by:  Checked by: 

HUSSAINI M. BELLO H. S. YAHAYA

A/MGR MGR

Authorised by 

AHMED A.L.

SENIOR MANAGER

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