

| S/N | STATE           | OIL<br>DERIVATION<br>INDICES<br>(13%) | GROSS<br>DERIVATION ON<br>OIL USING NEW<br>INDICES | GAS<br>DERIVATION<br>INDICES<br>(13%) | GROSS<br>DERIVATION<br>ON GAS USING<br>NEW 13% | OIL<br>INDICES<br>(13%) PM | GROSS<br>DERIVATION ON<br>OIL USING PM<br>INDICES | GAS/DERIVA<br>TION<br>INDICES<br>(13%) PM | GAS<br>DERIVATION<br>ON USING PM<br>13% | TOTAL MINERAL<br>REVENUE<br>Jan 2025 | TOTAL MINERAL<br>REVENUE<br>Dec 2024 | S/N |
|-----|-----------------|---------------------------------------|--|---------------------------------------|--|----------------------------|---|---|---|--------------------------------------|--------------------------------------|-----|
| 1   | ABIA            | 0.0125954755                          | 794,945,866.32                                     | 0.003052984508                        | 104,871,625.81                                 | 0.014927060                | 0.00  | 0.005962970                               | 0.00                                    | 899,817,492.13                       | 557,537,072.55                       | 1   |
| 2   | ADAMAWA         | 0.0000000000                          | 0.00   | 0                                     | 0.00   | 0                          | 0.00  | 0   | 0.00                                    | 0.00                                 | 0.00                                 | 2   |
| 3   | AKWA IBOM       | 0.2018608269                          | 12,740,170,823.11                                  | 0.180097611712                        | 6,186,447,817.63                               | 0.212419094                | 0.00  | 0.154442149                               | 0.00                                    | 18,926,618,640.74                    | 11,463,043,610.03                    | 3   |
| 4   | ANAMBRA         | 0.0164036606                          | 1,035,294,159.51                                   | 0.008430640087                        | 289,596,927.30                                 | 0.017867510                | 0.00  | 0.008959730                               | 0.00                                    | 1,324,891,086.81                     | 759,773,265.97                       | 4   |
| 5   | BAUCHI          | 0.0000000000                          | 0.00   | 0                                     | 0.00   | 0                          | 0.00  | 0   | 0.00                                    | 0.00                                 | 0.00                                 | 5   |
| 6   | BAYELSA         | 0.2090148690                          | 13,191,681,900.21                                  | 0.233634858424                        | 8,025,460,439.64                               | 0.218810954                | 0.00  | 0.243982775                               | 0.00                                    | 21,217,162,339.84                    | 16,113,293,253.01                    | 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           | 0.3034444574                          | 19,151,473,660.83                                  | 0.227582821130                        | 7,817,589,771.06                               | 0.261854014                | 0.00  | 0.245102432                               | 0.00                                    | 26,969,063,421.89                    | 16,805,753,893.82                    | 10  |
| 11  | EBONYI          | 0.0000000000                          | 0.00   | 0                                     | 0.00   | 0                          | 0.00  | 0   | 0.00                                    | 0.00                                 | 0.00                                 | 11  |
| 12  | EDO             | 0.0218723283                          | 1,380,454,115.31                                   | 0.07579151089                         | 2,603,478,317.57                               | 0.015952594                | 0.00  | 0.052546548                               | 0.00                                    | 3,983,932,432.89                     | 2,937,524,897.31                     | 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             | 0.0262948828                          | 1,659,564,846.84                                   | 0.004091121542                        | 140,532,179.70                                 | 0.027021985                | 0.00  | 0.004663035                               | 0.00                                    | 1,800,097,026.54                     | 699,348,403.21                       | 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            | 0.0286475026                          | 1,808,047,167.34                                   | 0.020796571089                        | 714,373,170.22                                 | 0.028074316                | 0.00  | 0.01932384                                | 0.00                                    | 2,522,420,337.56                     | 1,459,834,574.39                     | 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          | 0.1798666967                          | 11,351,972,551.12                                  | 0.246521890618                        | 8,468,156,439.44                               | 0.203072474                | 0.00  | 0.264996521                               | 0.00                                    | 19,820,128,990.56                    | 16,909,996,532.13                    | 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  | FCT-ABUJA       | 0.00                                  | 0.00   | 0                                     | 0.00   | 0                          | 0.00  | 0   | 0.00                                    | 0.00                                 | 0.00                                 | 37  |
| 38  | FCT-ABUJA       | 0.00                                  | 0.00   | 0                                     | 0.00   | 0                          | 0.00  | 0   | 0.00                                    | 0.00                                 | 0.00                                 | 38  |
| 39  | FCT-ABUJA       | 0.00                                  | 0.00   | 0                                     | 0.00   | 0                          | 0.00  | 0   | 0.00                                    | 0.00                                 | 0.00                                 | 39  |
| 40  | FCT-ABUJA       | 0.00                                  | 0.00   | 0                                     | 0.00   | 0                          | 0.00  | 0   | 0.00                                    | 0.00                                 | 0.00                                 | 40  |
| 41  | FCT-ABUJA       | 0.00                                  | 0.00   | 0                                     | 0.00   | 0                          | 0.00  | 0   | 0.00                                    | 0.00                                 | 0.00                                 | 41  |
| 42  | REFUND TO NC    | 0.00                                  | 0.00   | 0                                     | 0.00   | 0                          | 0.00  | 0   | 0.00                                    | 0.00                                 | 0.00                                 | 42  |
| 43  | GBETI OKUN DE   | 0.00                                  | 0.00   | 0                                     | 0.00   | 0                          | 0.00  | 0   | 0.00                                    | 0.00                                 | 0.00                                 | 43  |
| 44  | Delta/Ono 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%                                  | 63,113,605,080.58                                  | 34,350,526,688.38                     | 100.0000%                                      | 0.00                       | 100.0000%   | 0.00                                      | 97,464,131,768.95                       | 67,806,105,502.41                    |                                      |     |



GROSS ALLOCATION TO LOCAL GOVERNMENT COUNCILS:

| SN  | STATES      | NoofLGCS | 40%-EQUAL         | 30%-POPULATION    | 5%-LAND          | 5%-TERRAIN       | 10%-REV           | 4%-PRIMARY       | 3%-HOSPITAL      | 1.5%-WATER       | 1.5%-RAINFALL    | TOTAL              |
|-----|-------------|----------|-------------------|-------------------|------------------|------------------|-------------------|------------------|------------------|------------------|------------------|--------------------|
| 1   | ABIA        | 17       | 1,180,477,372.51  | 816,140,086.68    | 35,098,047.79    | 147,559,671.56   | 298,653,567.24    | 108,963,915.49   | 147,235,537.11   | 10,529,415.24    | 44,267,901.47    | 2,788,925,515.08   |
| 2   | ADAMAWA     | 21       | 1,458,236,754.28  | 912,355,376.54    | 277,957,290.79   | 182,279,594.28   | 342,823,226.24    | 110,466,933.96   | 95,639,012.53    | 83,387,194.35    | 54,663,878.29    | 3,517,829,261.25   |
| 3   | AKWA IBOM   | 31       | 2,152,635,208.70  | 1,128,948,491.84  | 48,485,404.19    | 269,079,401.09   | 563,000,634.30    | 266,243,270.48   | 161,880,005.23   | 14,545,622.50    | 80,723,820.33    | 4,685,541,858.65   |
| 4   | ANAMBRA     | 21       | 1,458,236,754.28  | 1,204,349,034.34  | 34,482,111.70    | 182,279,594.28   | 317,220,643.50    | 136,325,417.21   | 138,917,915.54   | 10,344,634.39    | 54,663,878.29    | 3,536,839,983.53   |
| 5   | BAUCHI      | 20       | 1,388,796,908.84  | 1,338,097,278.04  | 357,504,116.82   | 173,599,613.60   | 264,297,431.04    | 237,820,511.09   | 95,566,290.15    | 107,251,244.19   | 52,079,884.08    | 4,015,013,277.84   |
| 6   | BAYELSA     | 8        | 555,516,763.53    | 490,536,074.91    | 67,412,534.09    | 69,439,845.44    | 231,307,086.15    | 117,373,315.59   | 61,614,031.64    | 20,223,761.95    | 20,831,953.63    | 1,534,257,366.95   |
| 7   | BENUE       | 23       | 1,597,116,445.16  | 1,215,065,412.47  | 223,927,316.19   | 199,639,555.65   | 621,249,312.06    | 211,463,053.84   | 173,424,682.16   | 67,178,200.59    | 59,891,866.69    | 4,368,955,844.92   |
| 8   | BORNO       | 27       | 1,874,875,826.93  | 1,195,467,964.12  | 540,838,860.07   | 234,359,478.37   | 388,694,920.60    | 181,132,094.08   | 95,448,116.29    | 162,251,671.85   | 70,307,843.51    | 4,743,376,775.82   |
| 9   | CROSS RIVER | 18       | 1,249,917,217.95  | 831,969,581.38    | 154,908,322.24   | 156,239,652.24   | 347,533,845.27    | 130,080,738.89   | 93,911,856.14    | 46,472,500.63    | 46,871,895.67    | 3,057,905,610.42   |
| 10  | DELTA       | 25       | 1,735,996,136.05  | 1,180,261,949.98  | 123,425,417.69   | 216,999,517.01   | 334,983,936.36    | 103,826,609.28   | 120,646,418.99   | 37,027,628.46    | 65,099,855.10    | 3,181,267,468.92   |
| 11  | EBONYI      | 13       | 902,717,990.74    | 625,826,694.59    | 45,973,332.84    | 112,839,748.84   | 283,945,291.75    | 143,817,374.21   | 99,175,137.98    | 13,792,001.03    | 33,851,924.65    | 2,282,041,496.63   |
| 12  | EDO         | 18       | 1,249,917,217.95  | 926,820,989.51    | 141,897,057.01   | 156,239,652.24   | 271,563,504.86    | 87,112,387.27    | 75,013,129.11    | 42,569,120.73    | 46,871,895.67    | 2,398,004,954.37   |
| 13  | EKITI       | 16       | 1,111,037,527.07  | 686,609,624.19    | 42,154,786.78    | 138,879,690.88   | 208,564,179.01    | 82,363,224.05    | 56,605,278.11    | 12,646,437.11    | 41,663,907.27    | 2,380,524,654.47   |
| 14  | ENUGU       | 17       | 1,180,477,372.51  | 938,042,487.69    | 54,843,514.28    | 147,559,671.56   | 365,859,146.05    | 152,569,740.78   | 145,944,714.96   | 16,453,055.69    | 44,267,901.47    | 3,046,017,604.98   |
| 15  | GOMBE       | 11       | 763,838,299.86    | 677,674,272.75    | 128,743,459.93   | 95,479,787.48    | 201,128,381.99    | 94,460,686.03    | 58,341,524.80    | 38,623,041.27    | 28,643,936.24    | 2,087,133,390.35   |
| 16  | IMO         | 27       | 1,874,875,826.93  | 1,133,179,232.22  | 37,536,447.37    | 234,359,478.37   | 366,333,963.26    | 173,490,538.68   | 105,438,352.47   | 52,656,247.56    | 70,307,843.51    | 4,082,341,171.63   |
| 17  | JIGAWA      | 27       | 1,874,875,826.93  | 1,252,331,695.18  | 175,520,810.25   | 234,359,478.37   | 371,440,786.07    | 144,252,725.90   | 139,963,299.67   | 98,181,475.20    | 59,891,866.69    | 4,823,255,909.68   |
| 18  | KADUNA      | 23       | 1,597,116,445.16  | 1,747,059,344.95  | 327,271,556.10   | 199,639,555.65   | 411,376,983.58    | 242,155,382.68   | 167,116,016.18   | 45,699,892.04    | 114,575,744.98   | 7,679,036,788.87   |
| 19  | KANO        | 44       | 3,055,353,199.44  | 2,702,329,478.90  | 152,332,960.47   | 361,919,149.93   | 773,843,667.04    | 285,667,079.89   | 211,167,594.43   | 53,634,857.91    | 88,535,802.94    | 5,846,161,415.56   |
| 20  | KATSINA     | 34       | 2,360,954,745.02  | 1,668,156,943.96  | 176,82,844.47    | 295,119,343.13   | 707,736,085.46    | 282,093,198.24   | 127,564,134.85   | 81,034,573.13    | 54,663,878.29    | 3,689,567,997.28   |
| 21  | KEBBI       | 21       | 1,458,236,754.28  | 932,665,867.79    | 270,115,220.75   | 182,279,594.28   | 443,614,782.26    | 139,373,191.55   | 164,043,495.87   | 63,537,934.17    | 54,663,878.29    | 3,813,438,780.57   |
| 22  | KOGI        | 21       | 1,458,236,754.28  | 944,144,533.70    | 211,793,095.85   | 182,279,594.28   | 526,652,652.39    | 208,066,841.73   | 127,564,134.85   | 81,034,573.13    | 54,663,878.29    | 2,698,407,375.59   |
| 23  | KWARA       | 16       | 1,111,037,527.07  | 682,830,439.24    | 246,772,295.12   | 138,879,690.88   | 232,379,864.79    | 71,527,734.84    | 99,284,221.54    | 74,031,684.85    | 41,663,907.27    | 4,596,726,678.31   |
| 24  | LAGOS       | 20       | 1,388,796,908.84  | 2,595,733,597.67  | 25,033,223.82    | 173,599,613.60   | 204,638,129.42    | 89,612,103.18    | 59,723,249.91    | 7,509,967.79     | 52,079,884.08    | 4,596,726,678.31   |
| 25  | NASSARAWA   | 13       | 902,717,990.74    | 536,589,257.80    | 195,251,599.65   | 112,839,748.84   | 348,380,860.05    | 147,206,082.95   | 72,031,511.76    | 58,575,484.89    | 33,851,924.65    | 2,407,444,461.34   |
| 26  | NIGER       | 25       | 1,735,996,136.05  | 1,137,599,752.60  | 530,584,164.83   | 216,999,517.01   | 378,910,218.72    | 121,091,078.30   | 110,538,008.96   | 159,175,263.02   | 65,099,855.10    | 4,455,993,994.58   |
| 27  | OGUN        | 20       | 1,388,796,908.84  | 1,073,624,311.40  | 121,573,600.05   | 173,599,613.60   | 208,733,902.19    | 68,677,236.46    | 82,267,185.95    | 33,979,120.40    | 46,871,895.67    | 3,036,041,033.18   |
| 28  | ONDO        | 18       | 1,249,917,217.95  | 990,952,228.86    | 113,263,725.01   | 156,239,652.24   | 247,821,472.54    | 114,728,534.56   | 96,775,299.62    | 60,667,076.04    | 58,458,383.28    | 4,112,394,340.33   |
| 29  | OSUN        | 30       | 2,063,195,363.26  | 985,915,715.44    | 64,622,385.81    | 260,399,420.41   | 392,737,855.02    | 140,513,859.97   | 87,503,196.90    | 19,386,717.40    | 78,119,826.12    | 5,187,464,593.50   |
| 30  | OYO         | 33       | 2,291,514,899.58  | 1,610,275,773.26  | 202,223,669.56   | 286,439,362.45   | 379,603,521.93    | 174,033,282.32   | 96,775,299.62    | 60,667,076.04    | 58,458,383.28    | 3,251,845,252.76   |
| 31  | PLATEAU     | 17       | 1,180,477,372.51  | 915,411,151.24    | 194,861,260.98   | 147,559,671.56   | 429,050,611.36    | 164,957,676.90   | 116,801,223.45   | 22,407,195.82    | 44,267,901.47    | 4,030,842,463.01   |
| 32  | RIVERS      | 23       | 1,597,116,445.16  | 1,493,300,740.57  | 74,690,646.37    | 199,639,555.65   | 381,342,384.02    | 78,207,452.21    | 124,246,176.52   | 22,407,195.82    | 59,891,866.69    | 4,030,842,463.01   |
| 33  | SOKOTO      | 23       | 1,597,116,445.16  | 1,064,668,365.91  | 241,827,408.63   | 199,639,555.65   | 546,832,098.93    | 146,739,779.87   | 130,418,488.04   | 72,548,228.77    | 59,891,866.69    | 4,039,662,237.67   |
| 34  | TARABA      | 16       | 1,111,037,527.07  | 662,570,056.82    | 431,662,307.44   | 138,879,690.88   | 268,234,668.76    | 164,095,852.52   | 95,102,685.02    | 129,498,703.27   | 41,663,907.27    | 3,042,745,419.05   |
| 35  | YOBE        | 17       | 1,180,477,372.51  | 668,575,916.92    | 335,852,778.09   | 147,559,671.56   | 363,550,366.62    | 127,133,322.00   | 70,522,522.50    | 75,541,730.01    | 36,455,918.86    | 2,764,204,225.80   |
| 36  | ZAMFARA     | 14       | 972,157,836.19    | 938,776,265.27    | 251,805,745.24   | 121,519,729.52   | 233,017,127.32    | 64,407,350.90    | 43,842,501.42    | 17,182,749.94    | 15,623,965.22    | 1,220,864,095.85   |
| 37  | FCT-ABUJA   | 6        | 416,639,072.65    | 404,672,290.27    | 57,275,828.24    | 52,079,884.08    | 151,733,344.85    | 61,784,459.18    | 4,030,883,027.90 | 2,015,497,513.95 | 2,015,497,513.95 | 134,366,100,929.95 |
| 774 |             |          | 53,746,440,371.98 | 40,309,830,278.98 | 6,718,305,046.50 | 6,718,305,046.50 | 13,436,610,092.99 | 5,374,644,037.20 | 4,030,883,027.90 | 2,015,497,513.95 | 2,015,497,513.95 | 134,366,100,929.95 |

# FEDERATION ACCOUNT: January,2025

# NET ALLOCATION TO LGCs:

| SN | STATES      | NOofLGCs | GROSS              | TOT-<br>DEDUCTN +<br>ECOLOGICAL | NET<br>Jan 2025    | NET<br>Dec 2024   | GROSS<br>Dec 2024 |    |
|----|-------------|----------|--------------------|---------------------------------|--------------------|-------------------|-------------------|----|
| 1  | ABIA        | 17       | 2,788,925,515.08   | 81,230,840.25                   | 2,707,694,674.84   | 1,321,411,755.78  | 1,361,054,108.45  | 1  |
| 2  | ADAMAWA     | 21       | 3,517,829,261.25   | 102,461,046.44                  | 3,415,368,214.80   | 1,666,771,276.42  | 1,716,774,414.72  | 2  |
| 3  | AKWA IBOM   | 31       | 4,685,541,858.65   | 136,472,092.97                  | 4,549,069,765.68   | 2,220,041,396.13  | 2,286,642,638.01  | 3  |
| 4  | ANAMBRA     | 21       | 3,536,839,983.53   | 103,014,756.80                  | 3,433,825,226.73   | 1,675,778,685.11  | 1,726,052,045.66  | 4  |
| 5  | BAUCHI      | 20       | 4,015,013,277.84   | 116,942,134.31                  | 3,898,071,143.53   | 1,902,340,423.31  | 1,959,410,636.01  | 5  |
| 6  | BAYELSA     | 8        | 1,634,257,366.95   | 47,599,729.13                   | 1,586,657,637.81   | 774,322,184.29    | 797,551,849.81    | 6  |
| 7  | BENUE       | 23       | 4,368,955,844.82   | 127,251,141.11                  | 4,241,704,703.70   | 2,070,040,803.38  | 2,132,142,027.48  | 7  |
| 8  | BORNO       | 27       | 4,743,376,775.82   | 138,156,605.12                  | 4,605,220,170.70   | 2,247,443,970.72  | 2,314,867,289.84  | 8  |
| 9  | CROSS RIVER | 18       | 3,057,905,610.42   | 89,065,211.95                   | 2,968,840,398.47   | 1,448,856,342.64  | 1,492,322,032.91  | 9  |
| 10 | DELTA       | 25       | 3,918,267,468.92   | 114,124,295.21                  | 3,804,143,173.71   | 1,856,501,605.26  | 1,912,196,653.42  | 10 |
| 11 | EBONYI      | 13       | 2,262,041,496.63   | 88,505,118.75                   | 2,173,536,377.88   | 1,060,731,310.67  | 1,103,923,663.73  | 11 |
| 12 | EDO         | 18       | 2,998,004,954.37   | 87,320,532.65                   | 2,910,684,421.71   | 1,420,475,007.01  | 1,463,089,257.22  | 12 |
| 13 | EKITI       | 16       | 2,380,524,654.47   | 69,335,669.55                   | 2,311,188,984.92   | 1,127,908,668.16  | 1,161,745,928.21  | 13 |
| 14 | ENUGU       | 17       | 3,046,017,604.98   | 88,718,959.37                   | 2,957,298,645.61   | 1,443,223,725.32  | 1,486,520,437.08  | 14 |
| 15 | GOMBE       | 11       | 2,087,133,390.35   | 60,790,292.92                   | 2,026,343,097.43   | 988,897,904.58    | 1,018,564,841.71  | 15 |
| 16 | IMO         | 27       | 4,082,341,171.63   | 118,903,140.92                  | 3,963,438,030.71   | 1,934,240,834.37  | 1,992,268,059.40  | 16 |
| 17 | JIGAWA      | 27       | 4,288,883,766.22   | 124,918,944.65                  | 4,163,964,821.57   | 2,032,102,111.44  | 2,093,065,174.78  | 17 |
| 18 | KADUNA      | 23       | 4,823,255,909.68   | 140,483,181.84                  | 4,682,772,727.84   | 2,285,291,244.13  | 2,353,849,981.46  | 18 |
| 19 | KANO        | 44       | 7,679,036,788.87   | 223,661,265.70                  | 7,455,375,523.17   | 3,638,379,523.21  | 3,747,530,908.91  | 19 |
| 20 | KATSINA     | 34       | 5,846,181,415.56   | 170,277,128.61                  | 5,675,904,286.96   | 2,769,960,261.45  | 2,853,059,069.29  | 20 |
| 21 | KEBBI       | 21       | 3,689,567,997.28   | 107,463,145.55                  | 3,582,104,851.73   | 1,748,142,250.12  | 1,800,586,517.62  | 21 |
| 22 | KOGI        | 21       | 3,813,438,780.57   | 111,071,032.44                  | 3,702,367,748.12   | 1,806,833,064.32  | 1,861,038,056.25  | 22 |
| 23 | KWARA       | 16       | 2,698,407,375.59   | 78,594,389.58                   | 2,619,812,986.01   | 1,278,523,649.59  | 1,316,879,359.08  | 23 |
| 24 | LAGOS       | 20       | 4,596,726,678.31   | 133,885,243.06                  | 4,462,841,435.25   | 2,177,960,163.49  | 2,243,298,968.40  | 24 |
| 25 | NASSARAWA   | 13       | 2,407,444,461.34   | 70,119,741.59                   | 2,337,324,719.75   | 1,140,663,454.58  | 1,174,883,358.22  | 25 |
| 26 | NIGER       | 25       | 4,455,993,994.58   | 129,786,232.85                  | 4,326,207,761.73   | 2,111,280,066.91  | 2,174,618,468.92  | 26 |
| 27 | OGUN        | 20       | 3,178,890,004.48   | 92,589,029.26                   | 3,086,300,975.22   | 1,506,179,566.12  | 1,551,364,953.10  | 27 |
| 28 | ONDO        | 18       | 3,036,041,033.18   | 88,428,379.61                   | 2,947,612,653.57   | 1,438,496,758.18  | 1,481,651,660.93  | 28 |
| 29 | OSUN        | 30       | 4,112,394,340.33   | 119,778,475.93                  | 3,992,615,864.39   | 1,948,480,228.79  | 2,006,934,635.65  | 29 |
| 30 | OYO         | 33       | 5,187,464,593.50   | 151,091,201.75                  | 5,036,373,391.75   | 2,457,855,779.74  | 2,531,591,453.14  | 30 |
| 31 | PLATEAU     | 17       | 3,251,845,252.76   | 94,713,939.40                   | 3,157,131,313.36   | 1,540,746,255.76  | 1,586,968,643.43  | 31 |
| 32 | RIVERS      | 23       | 4,030,842,463.01   | 117,403,178.53                  | 3,913,439,284.48   | 1,909,840,398.21  | 1,967,135,610.16  | 32 |
| 33 | SOKOTO      | 23       | 4,059,682,237.67   | 118,243,171.97                  | 3,941,439,065.69   | 1,923,504,878.33  | 1,981,210,024.68  | 33 |
| 34 | TARABA      | 16       | 3,042,745,419.05   | 88,623,652.98                   | 2,954,121,766.06   | 1,441,673,341.51  | 1,484,923,541.76  | 34 |
| 35 | YOBE        | 17       | 3,059,213,860.60   | 89,103,316.33                   | 2,970,110,544.27   | 1,449,476,200.41  | 1,492,960,486.42  | 35 |
| 36 | ZAMFARA     | 14       | 2,764,204,225.80   | 80,510,802.69                   | 2,683,693,423.11   | 1,309,698,641.86  | 1,348,989,601.11  | 36 |
| 37 | FCT-ABUJA   | 6        | 1,220,864,095.85   | 35,559,148.42                   | 1,185,304,947.43   | 578,453,658.85    | 595,807,268.62    | 37 |
|    |             | 774      | 134,366,100,929.95 | 3,936,196,170.21                | 130,429,904,759.74 | 63,652,527,390.14 | 65,573,473,625.58 |    |



***FAAC LGCs DEDUCTIONS-SUMMARY BY TYPE OF DEDUCTION***

| <b>LGCNO</b>   | <b>TOTAL AMOUNT</b>          | <b>LGCNO</b>                          | <b>TOTAL-AMOUNT</b>          |
|--|------------------------------|---------------------------------------|------------------------------|
| <b><u>1 STATUTORY REVENUE</u></b>  |                              | <b><u>FCT-ABUJA LGCS</u></b>          |                              |
| <b><u>ABIA LGCS</u></b>  |                              | 6 ECOLOGICAL FUNDS DISTRIBUTION LGCS  | 35,559,148.42                |
| 17 ECOLOGICAL FUNDS DISTRIBUTION LGCS  | 81,230,840.25                |                                       | <b><u>35,559,148.42</u></b>  |
|  | <b><u>81,230,840.25</u></b>  | <b><u>GOMBE LGCS</u></b>              |                              |
| <b><u>ADAMAWA LGCS</u></b>   |                              | 11 ECOLOGICAL FUNDS DISTRIBUTION LGCS | 60,790,292.92                |
| 21 ECOLOGICAL FUNDS DISTRIBUTION LGCS  | 102,461,046.44               |                                       | <b><u>60,790,292.92</u></b>  |
|  | <b><u>102,461,046.44</u></b> | <b><u>IMO LGCS</u></b>                |                              |
| <b><u>AKWA IBOM LG</u></b>   |                              | 27 ECOLOGICAL FUNDS DISTRIBUTION LGCS | 118,903,140.92               |
| 31 ECOLOGICAL FUNDS DISTRIBUTION LGCS  | 136,472,092.97               |                                       | <b><u>118,903,140.92</u></b> |
|  | <b><u>136,472,092.97</u></b> | <b><u>JIGAWA LGCS</u></b>             |                              |
| <b><u>ANAMBRA LGCS</u></b>   |                              | 27 ECOLOGICAL FUNDS DISTRIBUTION LGCS | 124,918,944.65               |
| 21 ECOLOGICAL FUNDS DISTRIBUTION LGCS  | 103,014,756.80               |                                       | <b><u>124,918,944.65</u></b> |
|  | <b><u>103,014,756.80</u></b> | <b><u>KADUNA LGCS</u></b>             |                              |
| <b><u>BAUCHI LGCS</u></b>  |                              | 23 ECOLOGICAL FUNDS DISTRIBUTION LGCS | 140,483,181.84               |
| 20 ECOLOGICAL FUNDS DISTRIBUTION LGCS  | 116,942,134.31               |                                       | <b><u>140,483,181.84</u></b> |
|  | <b><u>116,942,134.31</u></b> | <b><u>KANO LGCS</u></b>               |                              |
| <b><u>BAYELSA LGCS</u></b>   |                              | 44 ECOLOGICAL FUNDS DISTRIBUTION LGCS | 223,661,265.70               |
| 8 ECOLOGICAL FUNDS DISTRIBUTION LGCS   | 47,599,729.13                |                                       | <b><u>223,661,265.70</u></b> |
|  | <b><u>47,599,729.13</u></b>  | <b><u>KATSINA LGCS</u></b>            |                              |
| <b><u>BENUE LGCS</u></b>   |                              | 34 ECOLOGICAL FUNDS DISTRIBUTION LGCS | 170,277,128.61               |
| 23 ECOLOGICAL FUNDS DISTRIBUTION LGCS  | 127,251,141.11               |                                       | <b><u>170,277,128.61</u></b> |
|  | <b><u>127,251,141.11</u></b> | <b><u>KEBBI LGCS</u></b>              |                              |
| <b><u>BORNO LGCS</u></b>   |                              | 21 ECOLOGICAL FUNDS DISTRIBUTION LGCS | 107,463,145.55               |
| 27 ECOLOGICAL FUNDS DISTRIBUTION LGCS  | 138,156,605.12               |                                       | <b><u>107,463,145.55</u></b> |
|  | <b><u>138,156,605.12</u></b> | <b><u>KOGI LGCS</u></b>               |                              |
| <b><u>CROSS RIVER LG</u></b>   |                              | 21 ECOLOGICAL FUNDS DISTRIBUTION LGCS | 111,071,032.44               |
| 18 ECOLOGICAL FUNDS DISTRIBUTION LGCS  | 89,065,211.95                |                                       | <b><u>111,071,032.44</u></b> |
|  | <b><u>89,065,211.95</u></b>  | <b><u>KWARA LGCS</u></b>              |                              |
| <b><u>DELTA LGCS</u></b>   |                              | 16 ECOLOGICAL FUNDS DISTRIBUTION LGCS | 78,594,389.58                |
| 25 ECOLOGICAL FUNDS DISTRIBUTION LGCS  | 114,124,295.21               |                                       | <b><u>78,594,389.58</u></b>  |
|  | <b><u>114,124,295.21</u></b> | <b><u>LAGOS LGCS</u></b>              |                              |
| <b><u>EBONYI LGCS</u></b>  |                              | 20 ECOLOGICAL FUNDS DISTRIBUTION LGCS | 133,885,243.06               |
| 13 ECOLOGICAL FUNDS DISTRIBUTION LGCS  | 65,884,703.79                |                                       | <b><u>133,885,243.06</u></b> |
| 13 POLICE DEDUCTION 1% OF STATUTORY<br>ALLOCATION TO FUND THE POLICE<br>REFORM PROGRAMME LGC | 22,620,414.97                | <b><u>NASSARAWA LG</u></b>            |                              |
|  | <b><u>88,505,118.75</u></b>  | 13 ECOLOGICAL FUNDS DISTRIBUTION LGCS | 70,119,741.59                |
| <b><u>EDO LGCS</u></b>   |                              |                                       | <b><u>70,119,741.59</u></b>  |
| 18 ECOLOGICAL FUNDS DISTRIBUTION LGCS  | 87,320,532.65                | <b><u>NIGER LGCS</u></b>              |                              |
|  | <b><u>87,320,532.65</u></b>  | 25 ECOLOGICAL FUNDS DISTRIBUTION LGCS | 129,786,232.85               |
| <b><u>EKITI LGCS</u></b>   |                              |                                       | <b><u>129,786,232.85</u></b> |
| 16 ECOLOGICAL FUNDS DISTRIBUTION LGCS  | 69,335,669.55                | <b><u>OGUN LGCS</u></b>               |                              |
|  | <b><u>69,335,669.55</u></b>  | 20 ECOLOGICAL FUNDS DISTRIBUTION LGCS | 92,589,029.26                |
| <b><u>ENUGU LGCS</u></b>   |                              |                                       | <b><u>92,589,029.26</u></b>  |
| 17 ECOLOGICAL FUNDS DISTRIBUTION LGCS  | 88,718,959.37                | <b><u>ONDO LGCS</u></b>               |                              |
|  | <b><u>88,718,959.37</u></b>  | 18 ECOLOGICAL FUNDS DISTRIBUTION LGCS | 88,428,379.61                |
|  |                              |                                       | <b><u>88,428,379.61</u></b>  |

| <i>LGCNO</i>               |                                    | <i>TOTAL AMOUNT</i>            | <i>LGCNO</i> | <i>TOTAL-AMOUNT</i> |
|----------------------------|------------------------------------|--------------------------------|--------------|---------------------|
| <b><u>OSUN LGCS</u></b>    |                                    |                                |              |                     |
| 30                         | ECOLOGICAL FUNDS DISTRIBUTION LGCS | 119,778,475.93                 |              |                     |
|                            |                                    | <b><u>119,778,475.93</u></b>   |              |                     |
| <b><u>OYO LGCS</u></b>     |                                    |                                |              |                     |
| 33                         | ECOLOGICAL FUNDS DISTRIBUTION LGCS | 151,091,201.75                 |              |                     |
|                            |                                    | <b><u>151,091,201.75</u></b>   |              |                     |
| <b><u>PLATEAU LGCS</u></b> |                                    |                                |              |                     |
| 17                         | ECOLOGICAL FUNDS DISTRIBUTION LGCS | 94,713,939.40                  |              |                     |
|                            |                                    | <b><u>94,713,939.40</u></b>    |              |                     |
| <b><u>RIVERS LGCS</u></b>  |                                    |                                |              |                     |
| 23                         | ECOLOGICAL FUNDS DISTRIBUTION LGCS | 117,403,178.53                 |              |                     |
|                            |                                    | <b><u>117,403,178.53</u></b>   |              |                     |
| <b><u>SOKOTO LGCS</u></b>  |                                    |                                |              |                     |
| 23                         | ECOLOGICAL FUNDS DISTRIBUTION LGCS | 118,243,171.97                 |              |                     |
|                            |                                    | <b><u>118,243,171.97</u></b>   |              |                     |
| <b><u>TARABA LGCS</u></b>  |                                    |                                |              |                     |
| 16                         | ECOLOGICAL FUNDS DISTRIBUTION LGCS | 88,623,652.98                  |              |                     |
|                            |                                    | <b><u>88,623,652.98</u></b>    |              |                     |
| <b><u>YOBE LGCS</u></b>    |                                    |                                |              |                     |
| 17                         | ECOLOGICAL FUNDS DISTRIBUTION LGCS | 89,103,316.33                  |              |                     |
|                            |                                    | <b><u>89,103,316.33</u></b>    |              |                     |
| <b><u>ZAMFARA LGCS</u></b> |                                    |                                |              |                     |
| 14                         | ECOLOGICAL FUNDS DISTRIBUTION LGCS | 80,510,802.69                  |              |                     |
|                            |                                    | <b><u>80,510,802.69</u></b>    |              |                     |
|                            |                                    | <b><u>3,936,196,170.21</u></b> |              |                     |
|                            |                                    | <b><u>3,936,196,170.21</u></b> |              |                     |

FAAC LGCs DEDUCTIONS-SUMMARY BY TYPE

| S/NO                      | STATES | TOTAL DEDUCTIONS |
|---------------------------|--------|------------------|
| 1 STATUTORY REVENUE       |        |                  |
| 1 (787 detail records)    |        | 3,936,196,170.21 |
| TOTAL 1 STATUTORY REVENUE |        | 3,936,196,170.21 |
| Grand Total               |        | 3,936,196,170.21 |

| S/N | STATE      | GROSS<br>STATUTORY        | TOTAL<br>DERIVATION      | TOTAL                     | DEDUCTION                | STATE NET                 | PREV. TOTAL               |    |
|-----|------------|---------------------------|--------------------------|---------------------------|--------------------------|---------------------------|---------------------------|----|
|     |            |                           |                          |                           |                          | Jan 2025                  | Dec 2024                  |    |
| 1   | ABIA       | 4,303,667,406.78          | 899,817,492.13           | 5,203,484,898.91          | 893,419,823.83           | 4,310,065,075.07          | 2,657,816,973.79          | 1  |
| 2   | ADAMAWA    | 4,578,362,034.69          | 0.00                     | 4,578,362,034.69          | 1,220,585,742.66         | 3,357,776,292.03          | 2,234,336,637.38          | 2  |
| 3   | AKWA IBOM  | 4,620,908,393.27          | 18,926,618,640.74        | 23,547,527,034.01         | 1,486,105,490.05         | 22,061,421,543.96         | 13,718,143,762.19         | 3  |
| 4   | ANAMBRA    | 4,569,785,012.42          | 1,324,891,086.81         | 5,894,676,099.23          | 694,728,335.19           | 5,199,947,764.04          | 2,989,924,136.71          | 4  |
| 5   | BAUCHI     | 5,497,604,475.70          | 0.00                     | 5,497,604,475.70          | 3,708,798,890.21         | 1,788,805,585.49          | 2,682,946,216.32          | 5  |
| 6   | BAYELSA    | 4,066,664,715.55          | 21,217,162,339.84        | 25,283,827,055.40         | 1,768,156,284.32         | 23,515,670,771.08         | 18,097,910,873.26         | 6  |
| 7   | BENUE      | 5,154,359,583.29          | 0.00                     | 5,154,359,583.29          | 556,152,826.14           | 4,598,206,757.15          | 2,515,435,514.26          | 7  |
| 8   | BORNO      | 5,710,291,726.32          | 0.00                     | 5,710,291,726.32          | 513,167,924.30           | 5,197,123,802.02          | 2,786,742,052.64          | 8  |
| 9   | CROSS RIVE | 4,621,696,449.30          | 0.00                     | 4,621,696,449.30          | 2,762,679,691.69         | 1,859,016,757.61          | 2,255,484,740.02          | 9  |
| 10  | DELTA      | 4,666,623,819.18          | 26,969,063,421.89        | 31,635,687,241.07         | 2,664,206,265.71         | 28,971,480,975.36         | 19,183,164,132.04         | 10 |
| 11  | EBONYI     | 4,111,817,218.90          | 0.00                     | 4,111,817,218.90          | 1,163,316,982.29         | 2,948,500,236.61          | 2,006,652,988.30          | 11 |
| 12  | EDO        | 4,297,507,992.27          | 3,983,932,432.89         | 8,281,440,425.16          | 2,439,854,530.23         | 5,841,585,894.93          | 5,034,798,875.17          | 12 |
| 13  | EKITI      | 4,109,496,944.41          | 0.00                     | 4,109,496,944.41          | 3,153,500,535.91         | 955,996,408.49            | 2,005,520,645.71          | 13 |
| 14  | ENUGU      | 4,622,095,332.91          | 0.00                     | 4,622,095,332.91          | 646,716,183.03           | 3,975,379,149.88          | 2,255,679,403.58          | 14 |
| 15  | GOMBE      | 4,329,099,904.95          | 0.00                     | 4,329,099,904.95          | 2,008,840,744.38         | 2,320,259,160.57          | 2,112,691,493.43          | 15 |
| 16  | IMO        | 4,778,566,067.69          | 1,800,097,026.54         | 6,578,663,094.23          | 2,369,900,470.26         | 4,208,762,623.97          | 3,031,388,805.06          | 16 |
| 17  | JIGAWA     | 5,139,791,085.70          | 0.00                     | 5,139,791,085.70          | 428,620,863.44           | 4,711,170,222.26          | 2,508,325,782.07          | 17 |
| 18  | KADUNA     | 6,021,863,068.27          | 0.00                     | 6,021,863,068.27          | 4,733,835,300.69         | 1,288,027,767.58          | 2,938,795,398.18          | 18 |
| 19  | KANO       | 7,290,135,657.42          | 0.00                     | 7,290,135,657.42          | 1,753,870,532.89         | 5,536,265,124.53          | 3,557,739,005.23          | 19 |
| 20  | KATSINA    | 5,649,647,657.58          | 0.00                     | 5,649,647,657.58          | 1,633,943,684.09         | 4,015,703,973.50          | 2,757,146,475.97          | 20 |
| 21  | KEBBI      | 4,853,075,524.24          | 0.00                     | 4,853,075,524.24          | 593,447,201.28           | 4,259,628,322.96          | 2,368,402,578.40          | 21 |
| 22  | KOGI       | 5,079,704,976.94          | 0.00                     | 5,079,704,976.94          | 1,013,364,980.70         | 4,066,339,996.24          | 2,479,002,501.57          | 22 |
| 23  | KWARA      | 4,091,175,218.83          | 0.00                     | 4,091,175,218.83          | 1,233,156,645.24         | 2,858,018,573.59          | 1,996,579,259.60          | 23 |
| 24  | LAGOS      | 6,156,992,495.08          | 0.00                     | 6,156,992,495.08          | 8,696,108,468.16         | -2,539,115,973.08         | 3,004,741,390.83          | 24 |
| 25  | NASSARAW   | 4,238,466,317.64          | 0.00                     | 4,238,466,317.64          | 602,510,659.94           | 3,635,955,657.71          | 2,068,460,403.10          | 25 |
| 26  | NIGER      | 5,444,121,271.47          | 0.00                     | 5,444,121,271.47          | 1,848,374,877.96         | 3,595,746,393.50          | 2,656,845,291.62          | 26 |
| 27  | OGUN       | 4,269,945,414.46          | 0.00                     | 4,269,945,414.46          | 4,458,789,036.59         | -188,843,622.13           | 2,083,822,862.17          | 27 |
| 28  | ONDO       | 4,278,404,654.53          | 2,522,420,337.56         | 6,800,824,992.09          | 1,351,713,339.01         | 5,449,111,653.09          | 3,547,785,723.02          | 28 |
| 29  | OSUN       | 4,191,668,827.72          | 0.00                     | 4,191,668,827.72          | 2,085,742,357.33         | 2,105,926,470.39          | 2,045,622,247.13          | 29 |
| 30  | OYO        | 5,154,929,078.65          | 0.00                     | 5,154,929,078.65          | 3,025,279,976.66         | 2,129,649,101.98          | 2,515,713,439.93          | 30 |
| 31  | PLATEAU    | 4,799,408,847.17          | 0.00                     | 4,799,408,847.17          | 2,092,916,257.46         | 2,706,492,589.71          | 2,342,212,115.11          | 31 |
| 32  | RIVERS     | 4,956,653,686.82          | 19,820,128,990.56        | 24,776,782,677.38         | 6,177,168,321.45         | 18,599,614,355.93         | 19,328,947,424.91         | 32 |
| 33  | SOKOTO     | 5,065,250,089.43          | 0.00                     | 5,065,250,089.43          | 1,280,000,061.62         | 3,785,250,027.81          | 2,471,948,213.48          | 33 |
| 34  | TARABA     | 4,427,240,208.95          | 0.00                     | 4,427,240,208.95          | 778,397,215.26           | 3,648,842,993.69          | 2,160,586,018.84          | 34 |
| 35  | YOBE       | 4,563,916,332.86          | 0.00                     | 4,563,916,332.86          | 1,021,235,415.98         | 3,542,680,916.88          | 2,227,286,832.10          | 35 |
| 36  | ZAMFARA    | 4,573,636,142.01          | 0.00                     | 4,573,636,142.01          | 1,153,798,864.64         | 3,419,837,277.37          | 2,232,030,302.70          | 36 |
|     |            | <b>174,284,573,633.41</b> | <b>97,464,131,768.95</b> | <b>271,748,705,402.36</b> | <b>74,012,404,780.60</b> | <b>197,736,300,621.76</b> | <b>152,860,630,515.79</b> |    |



SUMMARY OF STATUTORY REVENUE ALLOCATION DISTRIBUTION STATES AND LGCS

| SN-A | STATE-B     | GROSS<br>STATUTORY-C | TOTAL DERIVATION<br>OIL & GAS-D | E- ECOLOGY-<br>C*0.72 | TOTAL-F=<br>C+D    | DEDUCTION-G       | STATE NET-H-F-<br>G | LGCSGROSS-I        | LGCS NET-J         | SN |
|------|-------------|----------------------|---------------------------------|-----------------------|--------------------|-------------------|---------------------|--------------------|--------------------|----|
| 1    | ABIA        | 4,303,667,406.78     | 899,817,492.13                  | 115,967,085.81        | 5,203,484,898.91   | 777,452,738.02    | 4,310,065,075.07    | 2,788,925,515.08   | 2,707,694,674.84   | 1  |
| 2    | ADAMAWA     | 4,578,362,034.69     | 0.00                            | 123,369,036.86        | 4,578,362,034.69   | 1,097,216,705.80  | 3,357,776,292.03    | 3,517,829,261.25   | 3,415,368,214.80   | 2  |
| 3    | AKWA IBOM   | 4,620,908,393.27     | 18,926,618,640.74               | 124,515,495.63        | 23,547,527,034.01  | 1,361,589,994.42  | 22,061,421,543.96   | 4,685,541,858.65   | 4,549,069,765.68   | 3  |
| 4    | ANAMBRA     | 4,569,785,012.42     | 1,324,891,086.81                | 123,137,919.50        | 5,894,676,099.23   | 571,590,415.69    | 5,199,947,764.04    | 3,536,839,983.53   | 3,433,825,226.73   | 4  |
| 5    | BAUCHI      | 5,497,604,475.70     | 0.00                            | 148,139,042.76        | 5,497,604,475.70   | 3,560,659,847.45  | 1,788,805,585.49    | 4,015,013,277.84   | 3,898,071,143.53   | 5  |
| 6    | BAYELSA     | 4,066,664,715.55     | 21,217,162,339.84               | 109,580,785.75        | 25,283,827,055.40  | 1,658,575,498.57  | 23,515,670,771.08   | 1,634,257,366.95   | 1,586,667,637.81   | 6  |
| 7    | BENUE       | 5,154,359,583.29     | 0.00                            | 138,889,928.89        | 5,154,359,583.29   | 417,262,897.25    | 4,598,206,757.15    | 4,368,965,844.82   | 4,241,704,703.70   | 7  |
| 8    | BORNO       | 5,710,291,726.32     | 0.00                            | 153,870,136.34        | 5,710,291,726.32   | 359,297,787.96    | 5,197,123,802.02    | 4,743,376,775.82   | 4,605,220,170.70   | 8  |
| 9    | CROSS RIVER | 4,621,696,449.30     | 0.00                            | 124,536,730.67        | 4,621,696,449.30   | 2,638,142,961.02  | 1,859,016,757.61    | 3,057,905,610.42   | 2,968,840,398.47   | 9  |
| 10   | DELTA       | 4,666,623,819.18     | 26,969,063,421.89               | 125,747,348.42        | 31,635,687,241.07  | 2,538,458,917.29  | 28,971,480,975.36   | 3,918,267,468.92   | 3,804,143,173.71   | 10 |
| 11   | EBONYI      | 4,111,817,218.90     | 0.00                            | 110,797,469.97        | 4,111,817,218.90   | 1,052,519,512.32  | 2,948,500,236.61    | 2,262,041,496.63   | 2,173,536,377.88   | 11 |
| 12   | EDO         | 4,297,507,992.27     | 3,983,932,432.89                | 115,801,113.56        | 8,281,440,425.16   | 2,324,053,416.67  | 5,841,585,984.93    | 2,998,004,954.37   | 2,910,684,421.71   | 12 |
| 13   | EKITI       | 4,109,496,944.41     | 0.00                            | 110,734,947.60        | 4,109,496,944.41   | 3,042,765,588.31  | 955,996,408.49      | 2,380,524,654.47   | 2,311,188,984.92   | 13 |
| 14   | ENUGU       | 4,622,095,332.91     | 0.00                            | 124,547,479.03        | 4,622,095,332.91   | 522,168,704.00    | 3,975,379,149.88    | 3,046,017,604.98   | 2,957,298,645.61   | 14 |
| 15   | GOMBE       | 4,329,099,904.95     | 0.00                            | 116,652,392.65        | 4,329,099,904.95   | 1,892,188,351.73  | 2,320,259,160.57    | 2,087,133,390.35   | 2,026,343,097.43   | 15 |
| 16   | IMO         | 4,778,566,067.69     | 1,800,097,026.54                | 128,763,756.31        | 6,578,663,094.23   | 2,241,136,713.95  | 4,208,762,623.97    | 4,082,341,171.63   | 3,963,438,030.71   | 16 |
| 17   | JIGAWA      | 5,139,791,085.70     | 0.00                            | 138,497,364.58        | 5,139,791,085.70   | 290,123,498.66    | 4,711,170,222.26    | 4,288,883,766.22   | 4,163,964,821.57   | 17 |
| 18   | KADUNA      | 6,021,863,068.27     | 0.00                            | 162,265,771.30        | 6,021,863,068.27   | 4,571,569,529.39  | 1,288,027,767.58    | 4,823,255,909.68   | 4,682,772,727.84   | 18 |
| 19   | KANO        | 7,290,135,657.42     | 0.00                            | 196,440,781.19        | 7,290,135,657.42   | 1,557,429,751.70  | 5,536,265,124.53    | 7,679,036,788.87   | 7,455,375,523.17   | 19 |
| 20   | KATSINA     | 5,649,647,657.58     | 0.00                            | 152,236,014.73        | 5,649,647,657.58   | 1,481,707,669.36  | 4,015,703,973.50    | 5,846,181,415.57   | 5,675,904,286.96   | 20 |
| 21   | KEBBI       | 4,853,075,524.24     | 0.00                            | 130,771,496.16        | 4,853,075,524.24   | 462,675,705.12    | 4,259,628,322.96    | 3,689,567,997.28   | 3,582,104,851.73   | 21 |
| 22   | KOGI        | 5,079,704,976.94     | 0.00                            | 136,878,277.82        | 5,079,704,976.94   | 876,486,702.88    | 4,066,339,996.24    | 3,813,438,780.57   | 3,702,367,748.12   | 22 |
| 23   | KWARA       | 4,091,175,218.83     | 0.00                            | 110,241,248.41        | 4,091,175,218.83   | 1,122,915,396.83  | 2,858,018,573.59    | 2,698,407,375.59   | 2,619,812,986.01   | 23 |
| 24   | LAGOS       | 6,156,992,495.08     | 0.00                            | 165,906,983.40        | 6,156,992,495.08   | 8,530,201,484.76  | -2,539,115,973.08   | 4,596,726,678.31   | 4,462,841,435.25   | 24 |
| 25   | NASSARAWA   | 4,238,466,317.64     | 0.00                            | 114,210,170.24        | 4,238,466,317.64   | 488,300,489.70    | 3,635,955,657.71    | 2,407,444,461.34   | 2,337,324,719.75   | 25 |
| 26   | NIGER       | 5,444,121,271.47     | 0.00                            | 146,697,878.57        | 5,444,121,271.47   | 1,701,676,999.39  | 3,695,746,393.50    | 4,455,993,994.58   | 4,326,207,761.73   | 26 |
| 27   | OGUN        | 4,269,945,414.46     | 0.00                            | 115,058,409.37        | 4,269,945,414.46   | 4,343,730,627.22  | -188,843,622.13     | 3,178,890,004.48   | 3,086,300,975.22   | 27 |
| 28   | ONDO        | 4,278,404,654.53     | 2,522,420,337.56                | 115,286,352.97        | 6,800,824,992.09   | 1,236,426,986.04  | 5,449,111,653.09    | 3,036,041,033.18   | 2,947,612,653.57   | 28 |
| 29   | OSUN        | 4,191,668,827.72     | 0.00                            | 112,949,160.03        | 4,191,668,827.72   | 1,972,793,197.30  | 2,105,926,470.39    | 4,112,394,340.33   | 3,992,615,864.39   | 29 |
| 30   | OYO         | 5,154,929,078.65     | 0.00                            | 138,905,274.57        | 5,154,929,078.65   | 2,886,374,702.09  | 2,129,649,101.98    | 5,187,464,593.50   | 5,036,373,391.75   | 30 |
| 31   | PLATEAU     | 4,799,408,847.17     | 0.00                            | 129,325,388.10        | 4,799,408,847.17   | 1,963,590,869.37  | 2,706,492,589.71    | 3,251,845,252.76   | 3,157,131,313.36   | 31 |
| 32   | RIVERS      | 4,956,653,686.82     | 19,820,128,990.56               | 133,562,524.50        | 24,776,782,677.38  | 6,043,605,796.95  | 18,599,614,355.93   | 4,030,842,463.01   | 3,913,439,294.48   | 32 |
| 33   | SOKOTO      | 5,065,250,089.43     | 0.00                            | 136,488,774.86        | 5,065,250,089.43   | 1,143,511,286.76  | 3,785,250,027.81    | 4,059,682,237.67   | 3,941,439,065.69   | 33 |
| 34   | TARABA      | 4,427,240,208.95     | 0.00                            | 119,296,891.86        | 4,427,240,208.95   | 659,100,323.40    | 3,648,842,993.69    | 3,042,745,419.05   | 2,954,121,766.06   | 34 |
| 35   | YOBE        | 4,563,916,332.86     | 0.00                            | 122,979,781.42        | 4,563,916,332.86   | 898,255,634.56    | 3,542,680,916.88    | 3,059,213,860.60   | 2,970,110,544.27   | 35 |
| 36   | ZAMFARA     | 4,573,636,142.01     | 0.00                            | 123,241,692.45        | 4,573,636,142.01   | 1,030,557,172.19  | 3,419,837,277.37    | 2,764,204,225.80   | 2,683,693,423.11   | 36 |
| 37   | FCT-ABUJA   | 0.00                 | 0.00                            | 0.00                  | 0.00               | 0.00              | 0.00                | 1,220,864,095.85   | 1,185,304,947.43   | 37 |
|      |             | 174,284,573,633.41   | 97,464,131,768.95               | 4,696,290,906.29      | 271,748,705,402.36 | 69,316,113,874.31 | 197,736,300,621.76  | 134,366,100,929.95 | 130,429,904,759.74 |    |

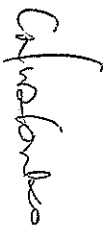


GROSS STATUTORY AND ECOLOGICAL REVENUE ALLOCATION TO STATES AND LGCS

| SN | 2) STATE    | 3) GROSS<br>STATUTORY =<br>26.72% | 4) STATUTORY =<br>26.0% | 5) STATES<br>ECOLOGICAL<br>FUNDS = 0.72% | 6) LGCS GROSS=<br>20.6% | 7) LGCS = 20%      | 8) LGCS<br>ECOLOGICAL FUNDS<br>= 0.6% | TOTAL ECOLOGICAL<br>FUNDS = 5+8 | SN |
|----|-------------|-----------------------------------|-------------------------|--|-------------------------|--------------------|---------------------------------------|---------------------------------|----|
| 1  | ABIA        | 4,303,667,406.78                  | 4,187,700,320.97        | 115,967,085.81                           | 2,788,925,515.08        | 2,707,694,674.84   | 81,230,840.25                         | 197,197,926.06                  | 1  |
| 2  | ADAMAWA     | 4,578,362,034.69                  | 4,454,992,997.83        | 123,369,036.86                           | 3,517,829,261.25        | 3,415,368,214.80   | 102,461,046.44                        | 225,830,063.31                  | 2  |
| 3  | AKWA IBOM   | 4,620,908,393.27                  | 4,496,392,897.84        | 124,515,495.63                           | 4,685,641,858.65        | 4,549,069,765.68   | 136,472,092.97                        | 260,967,568.60                  | 3  |
| 4  | ANAMBRA     | 4,569,785,012.42                  | 4,446,647,092.93        | 123,137,919.50                           | 3,536,839,983.53        | 3,433,825,226.73   | 103,014,756.80                        | 226,152,676.30                  | 4  |
| 5  | BAUCHI      | 5,497,604,475.70                  | 5,349,465,432.94        | 148,139,042.76                           | 4,015,013,277.84        | 3,998,071,143.53   | 116,942,134.31                        | 265,081,177.06                  | 5  |
| 6  | BAYELSA     | 4,066,664,715.55                  | 3,957,083,929.81        | 109,580,785.75                           | 1,634,257,366.95        | 1,586,657,637.81   | 47,599,729.13                         | 157,180,514.88                  | 6  |
| 7  | BENUE       | 5,154,359,583.29                  | 5,015,469,654.40        | 138,889,928.89                           | 4,368,955,844.82        | 4,241,704,703.70   | 127,251,141.11                        | 266,141,070.00                  | 7  |
| 8  | BORNO       | 5,710,291,729.32                  | 5,556,421,589.98        | 153,870,136.34                           | 4,743,376,775.82        | 4,605,220,170.70   | 138,156,605.12                        | 292,026,741.46                  | 8  |
| 9  | CROSS RIVER | 4,621,696,449.30                  | 4,497,159,718.63        | 124,536,730.67                           | 3,057,905,610.42        | 2,968,840,398.47   | 89,065,211.95                         | 213,601,942.62                  | 9  |
| 10 | DELTA       | 4,666,623,819.18                  | 4,540,876,470.76        | 125,747,348.42                           | 3,918,267,468.92        | 3,804,143,173.71   | 114,124,295.21                        | 239,871,643.63                  | 10 |
| 11 | EBONYI      | 4,111,817,218.90                  | 4,001,019,748.93        | 110,797,469.97                           | 2,262,041,496.63        | 2,196,156,792.85   | 65,884,703.79                         | 176,682,173.76                  | 11 |
| 12 | EDO         | 4,297,507,992.27                  | 4,181,706,878.71        | 115,801,113.56                           | 2,998,004,954.37        | 2,910,664,421.72   | 87,320,532.65                         | 203,121,646.22                  | 12 |
| 13 | EKITI       | 4,109,496,944.41                  | 3,998,761,996.80        | 110,734,947.60                           | 2,087,133,390.35        | 2,026,343,097.43   | 60,790,292.92                         | 177,442,685.57                  | 13 |
| 14 | ENUGU       | 4,622,095,332.91                  | 4,497,547,653.88        | 124,547,479.03                           | 3,046,017,604.98        | 2,957,298,645.61   | 88,718,959.37                         | 213,266,438.40                  | 14 |
| 15 | GOMBE       | 4,329,099,904.95                  | 4,212,447,512.30        | 116,662,392.65                           | 2,087,133,390.35        | 2,026,343,097.43   | 60,790,292.92                         | 177,442,685.57                  | 15 |
| 16 | IMO         | 4,778,566,067.69                  | 4,649,802,311.37        | 128,763,756.31                           | 4,082,341,171.63        | 3,963,436,030.71   | 118,903,140.92                        | 247,666,897.24                  | 16 |
| 17 | JIGAWA      | 5,139,791,085.70                  | 5,001,293,721.12        | 138,497,364.58                           | 4,288,883,766.22        | 4,163,964,821.57   | 124,918,944.65                        | 263,416,309.23                  | 17 |
| 18 | KADUNA      | 6,021,863,068.27                  | 5,859,597,296.97        | 162,265,771.30                           | 4,823,256,909.68        | 4,682,772,727.84   | 140,483,181.84                        | 302,748,953.14                  | 18 |
| 19 | KANO        | 7,290,135,657.42                  | 7,093,694,876.23        | 196,440,781.19                           | 7,679,036,788.87        | 7,455,375,523.17   | 223,661,265.70                        | 420,102,046.88                  | 19 |
| 20 | KATSINA     | 5,649,647,657.58                  | 5,497,411,642.86        | 152,236,014.73                           | 5,846,181,415.57        | 5,675,904,286.96   | 170,277,128.61                        | 322,513,143.33                  | 20 |
| 21 | KEBBI       | 4,853,075,524.24                  | 4,722,304,028.08        | 130,771,496.16                           | 3,699,567,997.28        | 3,582,104,851.73   | 107,463,145.55                        | 238,234,641.71                  | 21 |
| 22 | KOGI        | 5,079,704,976.94                  | 4,942,826,669.12        | 136,878,277.82                           | 3,813,436,780.57        | 3,702,367,748.12   | 111,071,032.44                        | 247,949,310.27                  | 22 |
| 23 | KWARA       | 4,091,175,218.83                  | 3,980,933,970.42        | 110,241,248.41                           | 2,698,407,375.59        | 2,619,812,986.01   | 78,594,389.58                         | 188,835,637.99                  | 23 |
| 24 | LAGOS       | 6,156,992,495.08                  | 5,991,085,511.68        | 165,906,983.40                           | 4,596,726,678.31        | 4,462,841,435.25   | 133,885,243.06                        | 299,792,226.46                  | 24 |
| 25 | NASSARAWA   | 4,238,466,317.64                  | 4,124,256,147.41        | 114,210,170.24                           | 2,407,444,461.34        | 2,337,324,719.75   | 70,119,741.59                         | 184,329,911.83                  | 25 |
| 26 | NIGER       | 5,444,121,271.47                  | 5,297,423,392.89        | 146,697,878.57                           | 4,455,993,994.58        | 4,326,207,761.73   | 129,786,232.85                        | 276,484,111.42                  | 26 |
| 27 | OGUN        | 4,269,945,414.46                  | 4,154,887,005.09        | 115,058,409.37                           | 3,178,890,004.48        | 3,086,300,975.22   | 92,589,029.26                         | 207,647,438.63                  | 27 |
| 28 | ONDO        | 4,278,404,654.53                  | 4,163,118,301.57        | 115,286,352.97                           | 3,036,041,033.18        | 2,947,612,653.57   | 88,428,379.61                         | 203,714,732.57                  | 28 |
| 29 | OSUN        | 4,191,668,827.72                  | 4,078,719,667.69        | 112,949,160.03                           | 4,112,394,340.33        | 3,992,615,864.39   | 119,778,475.93                        | 232,727,635.96                  | 29 |
| 30 | OYO         | 5,154,929,078.65                  | 5,016,023,804.07        | 138,905,274.57                           | 5,187,464,593.50        | 5,036,373,391.75   | 151,091,201.75                        | 289,996,476.33                  | 30 |
| 31 | PLATEAU     | 4,799,408,847.17                  | 4,670,083,459.07        | 129,325,388.10                           | 3,251,845,252.76        | 3,157,131,313.36   | 94,713,939.40                         | 224,039,327.50                  | 31 |
| 32 | RIVERS      | 4,956,653,686.82                  | 4,823,091,162.32        | 133,562,524.50                           | 4,030,842,463.01        | 3,913,439,284.48   | 117,403,178.53                        | 254,731,946.84                  | 32 |
| 33 | SOKOTO      | 5,065,250,089.43                  | 4,928,761,314.57        | 136,488,774.86                           | 4,059,682,237.67        | 3,941,439,065.69   | 118,243,171.97                        | 254,731,946.84                  | 33 |
| 34 | TARABA      | 4,427,240,208.95                  | 4,307,943,317.09        | 119,296,891.86                           | 3,042,745,419.05        | 2,954,121,766.06   | 88,623,652.98                         | 207,920,544.84                  | 34 |
| 35 | YOBE        | 4,563,916,332.86                  | 4,440,936,551.44        | 122,979,781.42                           | 3,059,213,860.60        | 2,970,110,544.27   | 89,103,316.33                         | 212,083,097.75                  | 35 |
| 36 | ZAMFARA     | 4,573,636,142.01                  | 4,450,394,449.56        | 123,241,692.45                           | 2,764,204,225.80        | 2,683,693,423.11   | 80,510,802.69                         | 203,752,495.14                  | 36 |
| 37 | FCT-ABUJA   | 0.00                              | 0.00                    | 0.00                                     | 1,220,864,095.85        | 1,185,304,947.43   | 35,559,148.42                         | 8,609,866,661.53                | 37 |
|    |             | 174,284,573,633.41                | 169,588,282,727.12      | 4,696,290,906.29                         | 134,366,100,929.95      | 130,452,525,174.71 | 3,913,575,755.24                      |                                 |    |

**CENTRAL BANK OF NIGERIA, ABUJA**  
**VALUE ADDED TAX (VAT) ACCOUNT COMPONENT STATEMENT**  
**FOR THE MONTH OF JANUARY, 2025**

|                                  |                    |
|----------------------------------|--------------------|
| Balance as at 31st January, 2025 | =N=                |
|                                  |                    |
|                                  | 771,886,314,511.10 |
|                                  |                    |
| GRAND TOTAL                      |                    |
|                                  | 771,886,314,511.10 |
|                                  |                    |

  
C.O. NWABUKO

BANKING SERVICES DEPARTMENT

H.S. YAHAYA  


BANKING SERVICES DEPARTMENT

DANIELLAANGYU  


BANKING SERVICES DEPARTMENT

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**TOTAL VALUE ADDED TAX (VAT)**

| <b>DESCRIPTION</b>       | <b>Jan 2025</b>                  | <b>Dec 2024</b>                  | <b>INCREASE/DECREASE</b>         |
|--------------------------|----------------------------------|----------------------------------|----------------------------------|
| VAT FOR DISTRIBUTION     | 771,886,314,511.10               | 649,560,925,265.91               | 122,325,389,245.19               |
| VAT DEDUCTIONS AT SOURCE | -53,105,778,438.36               | -44,689,791,658.30               | -8,415,986,780.06                |
|                          | <b><u>718,780,536,072.74</u></b> | <b><u>604,871,133,607.61</u></b> | <b><u>113,909,402,465.13</u></b> |

**Distribution of Value Added Tax (VAT)**

|  |                       | <b>Jan 2025</b>                  | <b>Dec 2024</b>                  | <b>INCREASE/DECREASE</b>        |
|--|-----------------------|----------------------------------|----------------------------------|---------------------------------|
| Federal Government                                   | 15.00%                | 107,817,080,410.91               | 90,730,670,041.14                | 17,086,410,369.77               |
| State Governments                                    | 50.00%                | 359,390,268,036.37               | 302,435,566,803.81               | 56,954,701,232.57               |
| Local Governments                                    | 35.00%                | 251,573,187,625.46               | 211,704,896,762.66               | 39,868,290,862.80               |
|  | <b><u>100.00%</u></b> | <b><u>718,780,536,072.74</u></b> | <b><u>604,871,133,607.61</u></b> | <b><u>113,909,402,465.1</u></b> |
| FIRS -VAT Cost of Collections                        | 0.00%                 | 26,729,962,902.50                | 23,326,340,980.10                | 3,403,621,922.40                |
| NCS -IMPORT VAT Cost of Collections                  | 0.00%                 | 4,145,489,677.94                 | 2,656,096,030.54                 | 1,489,393,647.40                |
|  | <b><u>0.00%</u></b>   | <b><u>30,875,452,580.44</u></b>  | <b><u>25,982,437,010.64</u></b>  | <b><u>4,893,015,569.80</u></b>  |
| NORTH EAST DEVELOPMENT COMMISSION<br>PROJECT ACCOUNT | 0.00%                 | 22,230,325,857.92                | 18,707,354,647.66                | 3,522,971,210.26                |
|  | <b><u>0.00%</u></b>   | <b><u>22,230,325,857.92</u></b>  | <b><u>18,707,354,647.66</u></b>  | <b><u>3,522,971,210.26</u></b>  |
|  |                       | 771,886,314,511.10               | 649,560,925,265.91               | 122,325,389,245.19              |

**Distribution of FGN Value Added Tax (VAT)**

| <b>DESCRIPTION</b> |       | <b>Jan 2025</b>    | <b>Dec 2024</b>   | <b>INCREASE/DECREASE</b> |
|--------------------|-------|--------------------|-------------------|--------------------------|
| Federal Government | 14    | 100,629,275,050.18 | 84,681,958,705.07 | 15,947,316,345           |
| FCT-ABUJA          | 1     | 7,187,805,360.73   | 6,048,711,336.08  | 1,139,094,024            |
|                    | 15.00 | 107,817,080,410.91 | 90,730,670,041.14 | 17,086,410,369           |



**NON IMPORT VAT COLLECTION FOR THE MONTH**

| SN                 | STATE       | COLLECTIONS INDICES FOR DERIVATION |         | COLLECTIONS        |    |
|--------------------|-------------|------------------------------------|---------|--------------------|----|
|                    |             | Jan 2025                           |         | Dec 2024           |    |
| 1                  | ABIA        | 733,823,332.74                     | 0.1300  | 1,471,398,791.29   | 1  |
| 2                  | ADAMAWA     | 3,391,192,079.30                   | 0.6006  | 5,408,000,283.10   | 2  |
| 3                  | AKWA IBOM   | 5,624,568,619.92                   | 0.9962  | 5,150,331,613.52   | 3  |
| 4                  | ANAMBRA     | 3,559,408,398.14                   | 0.6304  | 1,780,488,856.40   | 4  |
| 5                  | BAUCHI      | 2,440,483,547.25                   | 0.4322  | 2,307,743,235.87   | 5  |
| 6                  | BAYELSA     | 12,796,542,389.30                  | 2.2664  | 7,677,341,738.77   | 6  |
| 7                  | BENUE       | 2,050,371,155.77                   | 0.3631  | 6,434,593,506.73   | 7  |
| 8                  | BORNO       | 3,909,813,815.90                   | 0.6925  | 2,281,122,571.67   | 8  |
| 9                  | CROSS RIVER | 1,549,674,163.95                   | 0.2745  | 1,258,294,229.69   | 9  |
| 10                 | DELTA       | 6,571,172,789.52                   | 1.1638  | 5,609,294,566.84   | 10 |
| 11                 | EBONYI      | 3,302,241,204.33                   | 0.5849  | 2,580,128,704.52   | 11 |
| 12                 | EDO         | 5,085,617,442.35                   | 0.9007  | 1,149,069,821.78   | 12 |
| 13                 | EKITI       | 4,984,070,313.13                   | 0.8827  | 2,331,628,991.21   | 13 |
| 14                 | ENUGU       | 1,751,757,980.08                   | 0.3103  | 1,190,275,593.89   | 14 |
| 15                 | GOMBE       | 2,163,156,730.93                   | 0.3831  | 1,453,348,472.81   | 15 |
| 16                 | IMO         | 1,586,077,561.37                   | 0.2809  | 448,510,955.41     | 16 |
| 17                 | JIGAWA      | 3,567,430,754.72                   | 0.6318  | 3,122,391,132.00   | 17 |
| 18                 | KADUNA      | 3,502,116,033.29                   | 0.6203  | 4,910,975,773.37   | 18 |
| 19                 | KANO        | 9,588,093,786.34                   | 1.6982  | 8,988,258,827.40   | 19 |
| 20                 | KATSINA     | 3,860,306,303.15                   | 0.6837  | 3,598,035,683.49   | 20 |
| 21                 | KEBBI       | 1,930,479,478.63                   | 0.3419  | 901,596,564.68     | 21 |
| 22                 | KOGI        | 2,668,523,180.58                   | 0.4726  | 2,779,241,628.95   | 22 |
| 23                 | KWARA       | 9,527,114,784.28                   | 1.6874  | 1,970,796,976.41   | 23 |
| 24                 | LAGOS       | 305,521,807,312.79                 | 54.1118 | 291,463,403,272.13 | 24 |
| 25                 | NASSARAWA   | 3,131,877,393.01                   | 0.5547  | 1,747,791,662.24   | 25 |
| 26                 | NIGER       | 3,796,393,214.89                   | 0.6724  | 4,464,114,265.24   | 26 |
| 27                 | OGUN        | 2,307,850,268.74                   | 0.4087  | 5,288,280,725.73   | 27 |
| 28                 | ONDO        | 985,781,495.32                     | 0.1746  | 952,824,642.36     | 28 |
| 29                 | OSUN        | 589,412,372.70                     | 0.1044  | 1,206,590,193.64   | 29 |
| 30                 | OYO         | 27,709,874,915.11                  | 4.9078  | 25,426,276,874.82  | 30 |
| 31                 | PLATEAU     | 1,751,114,393.10                   | 0.3101  | 1,721,397,369.17   | 31 |
| 32                 | RIVERS      | 90,213,804,211.56                  | 15.9780 | 82,439,566,801.42  | 32 |
| 33                 | SOKOTO      | 4,411,650,802.58                   | 0.7814  | 995,301,233.93     | 33 |
| 34                 | TARABA      | 939,664,483.96                     | 0.1664  | 2,581,683,385.53   | 34 |
| 35                 | YOBE        | 2,155,572,941.54                   | 0.3818  | 1,922,337,302.43   | 35 |
| 36                 | ZAMFARA     | 1,452,646,935.31                   | 0.2573  | 1,703,279,093.73   | 36 |
| 37                 | FCT-ABUJA   | 23,500,344,028.62                  | 4.1622  | 20,040,408,396.62  | 37 |
|                    |             | 564,611,830,614.20                 | 100.00  | 516,756,123,738.79 |    |
| <b>Grand Total</b> |             | 564,611,830,614.20                 | 100.00  | 516,756,123,738.79 |    |

# 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      |
| 02 February  | 771,886,314,511.10                 | 329,510,000,000.00               | 442,376,314,511.10               | 762,427,239,777.01      |
|              | <b><u>1,421,447,239,777.01</u></b> | <b><u>659,020,000,000.00</u></b> | <b><u>762,427,239,777.01</u></b> |                         |

FIRS

**RESEARCH AND STATISTICS DEPARTMENT, REVENUE HOUSE (HEADQUARTERS), ABUJA**  
**RETURNS OF NON-IMPORT (LOCAL) VAT COLLECTIONS FOR THE MONTH OF JANUARY 2025**

| S/NO | STATES      | ACTUAL COLLECTION =N= | % INDICES FOR DERIVATION |
|------|-------------|-----------------------|--------------------------|
| 1    | ABIA        | 733,823,332.74        | 0.13                     |
| 2    | ADAMAWA     | 1,391,192,079.30      | 0.60                     |
| 3    | AKWA IBOM   | 3,524,568,619.92      | 1.00                     |
| 4    | ANAMBRA     | 3,559,408,398.14      | 0.63                     |
| 5    | BAUC-       | 2,440,483,547.25      | 0.43                     |
| 6    | BAYELSA     | 12,798,542,389.30     | 2.27                     |
| 7    | BENUE       | 2,050,371,155.77      | 0.35                     |
| 8    | BORNO       | 1,909,813,815.80      | 0.63                     |
| 9    | CROSS RIVER | 1,549,674,163.95      | 0.27                     |
| 10   | DELTA       | 6,571,172,789.52      | 1.16                     |
| 11   | EBONYI      | 3,302,241,204.35      | 0.58                     |
| 12   | EDO         | 5,085,617,442.35      | 0.90                     |
| 13   | EKITI       | 4,984,070,313.13      | 0.88                     |
| 14   | ENUGU       | 1,751,757,983.08      | 0.31                     |
| 15   | GOMBE       | 2,153,155,730.93      | 0.38                     |
| 16   | IMO         | 1,536,077,561.37      | 0.28                     |
| 17   | JIGAWA      | 3,567,430,754.72      | 0.63                     |
| 18   | KADUNA      | 3,502,116,333.29      | 0.67                     |
| 19   | KANO        | 4,588,093,786.34      | 1.70                     |
| 20   | KATSINA     | 3,850,306,303.15      | 0.68                     |
| 21   | KEBB        | 1,930,479,478.63      | 0.34                     |
| 22   | KOGI        | 7,568,523,180.58      | 0.47                     |
| 23   | KWARA       | 3,527,114,784.28      | 1.69                     |
| 24   | LAGOS       | 308,521,827,312.79    | 34.11                    |
| 25   | ONDO        | 855,781,495.32        | 0.17                     |
| 26   | NASARAWA    | 1,121,877,493.01      | 0.55                     |
| 27   | NIGER       | 1,756,393,214.89      | 0.67                     |
| 28   | OGUN        | 2,307,850,168.74      | 0.42                     |
| 29   | OSUN        | 589,412,372.70        | 0.10                     |
| 30   | OYO         | 27,709,874,915.11     | 4.91                     |
| 31   | PLATEAU     | 1,751,114,393.10      | 0.31                     |
| 32   | RIVERS      | 90,213,804,211.55     | 15.98                    |
| 33   | SOKOTO      | 4,411,650,802.58      | 0.78                     |
| 34   | TARABA      | 939,664,483.96        | 0.17                     |
| 35   | YOBE        | 2,155,372,941.54      | 0.38                     |
| 36   | ZAMFARA     | 1,452,645,935.31      | 0.26                     |
| 37   | FC          | 13,500,344,018.62     | 4.10                     |
|      |             | 564,611,830,614.19    | 100.00                   |

Research & Statistics Dept:

Revenue Accounting & Refunds Dept:

Prepared by:

Checked by:

Approved By: Executive Chairman FIRS

Signature:

Signature:

Signature:

Date:

Date:

Date:

Checked by:

Counter reviewed by:

Signature:

Signature:

Date:

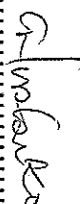
Date:

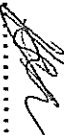
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**TABLE 5**  
**CENTRAL BANK OF NIGERIA, ABUJA.**  
**VAT POOL ACCOUNT COLLECTIONS**  
**JANUARY - DECEMBER 2025**

| MONTHS       | NCS VAT                   | FIRS VAT.                 | TOTAL                     |
|--------------|---------------------------|---------------------------|---------------------------|
|              | N                         | N                         | N                         |
| JANUARY      | 207,274,483,896.91        | 564,611,830,614.19        | 771,886,314,511.10        |
| FEBRUARY     |                           |                           |                           |
| MARCH        |                           |                           |                           |
| APRIL        |                           |                           |                           |
| MAY          |                           |                           |                           |
| JUNE         |                           |                           |                           |
| JULY         |                           |                           |                           |
| AUGUST       |                           |                           |                           |
| SEPTEMBER    |                           |                           |                           |
| OCTOBER      |                           |                           |                           |
| NOVEMBER     |                           |                           |                           |
| DECEMBER     |                           |                           |                           |
| <b>TOTAL</b> | <b>207,274,483,896.91</b> | <b>564,611,830,614.19</b> | <b>771,886,314,511.10</b> |

Prepared by:   
 .....  
 NWABUKO CATHERINE O.  
 D/MGR

Checked by:   
 .....  
 HALIDU S. YAHAYA  
 MGR

Authorised by:   
 .....  
 ANGYU DANIELLA  
 SENIOR MANAGER

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## DISTRIBUTION OF VAT TO STATE GOVERNMENTS

| SNO STATES  |          | EQUALITY 50%       | POPULATION 30% | DERIVATION 20%     | GROSS   | Jan 2025          | GROSS              |                    |    |
|-------------|----------|--------------------|----------------|--------------------|---------|-------------------|--------------------|--------------------|----|
|             |          |                    |                |                    |         | Dec 2024          |                    |                    |    |
| 1           | ABIA     | 4,991,531,500.51   | 2833999        | 2,205,074,376.03   | 0.12997 | 97,476,756.93     | 7,294,082,633.46   | 6,235,295,457.99   | 1  |
| 2           | ADAMAW   | 4,991,531,500.51   | 3168101        | 2,465,032,039.80   | 0.60062 | 450,465,924.51    | 7,907,029,464.82   | 6,933,432,230.15   | 2  |
| 3           | AKWA IB  | 4,991,531,500.51   | 3920208        | 3,050,230,508.02   | 0.99618 | 747,134,471.92    | 8,788,896,480.44   | 7,394,513,463.71   | 3  |
| 4           | ANAMBR   | 4,991,531,500.51   | 4182032        | 3,253,950,196.50   | 0.63042 | 472,810,786.68    | 8,718,292,483.68   | 7,155,588,891.17   | 4  |
| 5           | BAUCHI   | 4,991,531,500.51   | 4646465        | 3,615,315,640.76   | 0.43224 | 324,179,418.82    | 8,931,026,560.08   | 7,523,892,548.30   | 5  |
| 6           | BAYELSA  | 4,991,531,500.51   | 1703358        | 1,325,346,649.38   | 2.26643 | 1,699,817,103.59  | 8,016,695,253.47   | 6,250,706,556.13   | 6  |
| 7           | BENUE    | 4,991,531,500.51   | 4219244        | 3,282,904,062.63   | 0.36315 | 272,359,193.07    | 8,546,794,756.21   | 7,746,703,711.07   | 7  |
| 8           | BORNO    | 4,991,531,500.51   | 4151193        | 3,229,955,026.18   | 0.69248 | 519,356,572.57    | 8,740,843,099.26   | 7,196,360,601.71   | 8  |
| 9           | CROSS RI | 4,991,531,500.51   | 2888966        | 2,247,843,030.22   | 0.27447 | 205,849,562.23    | 7,445,224,092.96   | 6,245,335,692.64   | 9  |
| 10          | DELTA    | 4,991,531,500.51   | 4098391        | 3,188,870,912.46   | 1.16384 | 872,875,778.35    | 9,053,278,191.31   | 7,567,072,507.75   | 10 |
| 11          | EBONYI   | 4,991,531,500.51   | 2173501        | 1,691,154,923.26   | 0.58487 | 438,650,215.70    | 7,121,336,639.47   | 5,937,834,456.89   | 11 |
| 12          | EDO      | 4,991,531,500.51   | 3218332        | 2,504,115,713.08   | 0.90073 | 675,543,381.00    | 8,171,190,594.58   | 6,447,694,622.94   | 12 |
| 13          | EKITI    | 4,991,531,500.51   | 2384212        | 1,855,104,673.01   | 0.88274 | 662,054,460.18    | 7,508,690,633.70   | 6,045,541,289.17   | 13 |
| 14          | ENUGU    | 4,991,531,500.51   | 3257298        | 2,534,434,329.33   | 0.31026 | 232,693,182.68    | 7,758,659,012.51   | 6,478,226,264.93   | 14 |
| 15          | GOMBE    | 4,991,531,500.51   | 2353879        | 1,831,503,210.54   | 0.38312 | 287,340,962.67    | 7,110,375,673.71   | 5,918,728,262.99   | 15 |
| 16          | IMO      | 4,991,531,500.51   | 3934899        | 3,061,661,262.81   | 0.28091 | 210,685,174.51    | 8,263,877,937.83   | 6,831,572,700.72   | 16 |
| 17          | JIGAWA   | 4,991,531,500.51   | 4348649        | 3,383,591,342.21   | 0.63184 | 473,876,429.14    | 8,848,999,271.85   | 7,428,093,990.98   | 17 |
| 18          | KADUNA   | 4,991,531,500.51   | 6066562        | 4,720,262,927.68   | 0.62027 | 465,200,407.35    | 10,176,994,835.53  | 8,770,738,625.12   | 18 |
| 19          | KANO     | 4,991,531,500.51   | 9383682        | 7,301,243,483.49   | 1.69817 | 1,273,625,743.03  | 13,566,400,727.03  | 11,439,203,436.75  | 19 |
| 20          | KATSINA  | 4,991,531,500.51   | 5792578        | 4,507,081,801.70   | 0.68371 | 512,780,287.01    | 10,011,393,589.22  | 8,431,459,464.13   | 20 |
| 21          | KEBBI    | 4,991,531,500.51   | 3238628        | 2,519,907,599.22   | 0.34191 | 256,433,490.87    | 7,767,872,590.59   | 6,430,848,040.26   | 21 |
| 22          | KOGI     | 4,991,531,500.51   | 3278487        | 2,550,921,039.79   | 0.47263 | 354,470,856.71    | 7,896,923,397.00   | 6,685,595,151.06   | 22 |
| 23          | KWARA    | 4,991,531,500.51   | 2371089        | 1,844,893,945.68   | 1.68737 | 1,265,525,652.59  | 8,101,951,098.78   | 5,993,008,719.30   | 23 |
| 24          | LAGOS    | 4,991,531,500.51   | 9013534        | 7,013,239,193.39   | 54.1118 | 0,583,712,208.35  | 52,588,482,902.24  | 45,594,999,747.82  | 24 |
| 25          | NASSARA  | 4,991,531,500.51   | 1863275        | 1,449,774,667.52   | 0.5547  | 416,020,093.32    | 6,857,326,261.35   | 5,633,350,056.62   | 25 |
| 26          | NIGER    | 4,991,531,500.51   | 3950249        | 3,073,604,771.50   | 0.67239 | 504,290,449.90    | 8,569,426,721.90   | 7,330,619,963.67   | 26 |
| 27          | OGUN     | 4,991,531,500.51   | 3728098        | 2,900,753,800.94   | 0.40875 | 306,561,197.55    | 8,198,846,498.99   | 7,285,523,844.56   | 27 |
| 28          | ONDO     | 4,991,531,500.51   | 3441024        | 2,677,387,624.23   | 0.17459 | 130,945,390.96    | 7,799,864,515.70   | 6,569,609,527.85   | 28 |
| 29          | OSUN     | 4,991,531,500.51   | 3423535        | 2,663,779,805.12   | 0.10439 | 78,294,058.01     | 7,733,605,363.64   | 6,589,060,294.05   | 29 |
| 30          | OYO      | 4,991,531,500.51   | 5591589        | 4,350,696,533.47   | 4.90777 | 3,680,816,105.32  | 13,023,044,139.30  | 10,957,972,103.10  | 30 |
| 31          | PLATEAU  | 4,991,531,500.51   | 3178712        | 2,473,288,233.33   | 0.31014 | 232,607,692.39    | 7,697,427,426.22   | 6,491,447,233.02   | 31 |
| 32          | RIVERS   | 4,991,531,500.51   | 5185400        | 4,034,649,507.44   | 15.9780 | 1,983,468,870.99  | 21,009,649,878.94  | 17,634,753,465.79  | 32 |
| 33          | SOKOTO   | 4,991,531,500.51   | 3696999        | 2,876,556,330.15   | 0.78136 | 586,017,633.60    | 8,454,105,464.26   | 6,742,387,340.11   | 33 |
| 34          | TARABA   | 4,991,531,500.51   | 2300736        | 1,790,153,771.97   | 0.16643 | 124,819,479.58    | 6,906,504,752.05   | 6,021,333,692.45   | 34 |
| 35          | YOBE     | 4,991,531,500.51   | 2321591        | 1,806,380,604.13   | 0.38178 | 286,333,576.88    | 7,084,245,681.51   | 5,954,697,681.16   | 35 |
| 36          | ZAMFARA  | 4,991,531,500.51   | 3259846        | 2,536,416,873.96   | 0.25728 | 192,961,038.30    | 7,720,909,412.77   | 6,542,365,167.78   | 36 |
| Grand Total |          | 179,695,134,018.19 | 138568341      | 107,817,080,410.91 | 95.84   | 71,878,053,607.27 | 359,390,268,036.37 | 302,435,566,803.80 |    |

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS 4.16% IS NOT INCLUDED IN THIS TABLE TO MAKE 100%



**DISTRIBUTION OF VAT TO LOCAL GOVERNMENTS**

| <i>SNO</i>         | <i>STATES</i> | <i>EQUALITY 50%</i>       | <i>POPULATION 30%</i>    | <i>DERIVATION 20%</i>  | <i>GROSS</i><br>Jan 2025 | <i>DEDUCTION</i>          | <i>NET VAT</i><br>Jan 2025     | <i>PMGROSS</i><br>Dec 2024 |    |
|--------------------|---------------|---------------------------|--------------------------|------------------------|--------------------------|---------------------------|--------------------------------|----------------------------|----|
| 1                  | ABIA          | ,762,754,644.47           | 1,528,056,271.14         | 0.129969528            | 65,393,697.04            | 4,356,204,612.64          | 0.00 4,356,204,612.64          | 3,731,381,406.27           | 1  |
| 2                  | ADAMAWA       | ,412,814,560.81           | 1,708,199,826.70         | 0.600623631            | 302,201,602.94           | 5,423,215,990.44          | 0.00 5,423,215,990.44          | 4,752,567,381.77           | 2  |
| 3                  | AKWA IBO      | ,037,964,351.67           | 2,113,726,369.91         | 0.996183274            | 501,226,003.43           | 7,652,916,725.00          | 0.00 7,652,916,725.01          | 6,440,318,062.79           | 3  |
| 4                  | ANAMBRA       | ,412,814,560.81           | 2,254,898,545.74         | 0.6304169              | 317,191,978.00           | 5,984,905,084.55          | 0.00 5,984,905,084.55          | 4,915,403,397.17           | 4  |
| 5                  | BAUCHI        | ,250,299,581.72           | 2,505,314,921.39         | 0.432240951            | 217,480,467.83           | 5,973,094,970.94          | 0.00 5,973,094,970.94          | 5,032,575,705.00           | 5  |
| 6                  | BAYELSA       | ,300,119,832.69           | 918,429,002.23           | 2.266431856            | 1,140,346,972.88         | 3,358,895,807.80          | 0.00 3,358,895,807.80          | 2,496,013,689.99           | 6  |
| 7                  | BENUE         | ,737,844,518.98           | 2,274,962,783.57         | 0.363147041            | 182,716,117.34           | 6,195,523,419.90          | 0.00 6,195,523,419.90          | 5,587,147,640.35           | 7  |
| 8                  | BORNO         | ,387,904,435.33           | 2,238,270,548.57         | 0.692478195            | 348,417,893.98           | 6,974,592,877.88          | 0.00 6,974,592,877.88          | 5,762,992,124.55           | 8  |
| 9                  | CROSS RIV     | ,925,269,623.55           | 1,557,693,779.50         | 0.274467179            | 138,097,166.25           | 4,621,060,569.31          | 0.00 4,621,060,569.31          | 3,875,621,396.82           | 9  |
| 10                 | DELTA         | ,062,874,477.16           | 2,209,800,380.72         | 1.163839019            | 585,581,383.69           | 6,858,256,241.56          | 0.00 6,858,256,241.56          | 5,738,210,674.15           | 10 |
| 11                 | EBONYI        | ,112,694,728.12           | 1,171,924,137.37         | 0.58486929             | 294,274,863.20           | 3,578,893,728.69          | 0.00 3,578,893,728.69          | 2,975,491,561.61           | 11 |
| 12                 | EDO           | ,925,269,623.55           | 1,735,283,744.00         | 0.900728105            | 453,198,081.10           | 5,113,751,448.66          | 0.00 5,113,751,448.66          | 4,016,118,207.79           | 12 |
| 13                 | EKITI         | ,600,239,665.38           | 1,285,536,832.70         | 0.882742805            | 444,148,842.81           | 4,329,925,340.89          | 0.00 4,329,925,340.89          | 3,461,019,092.51           | 13 |
| 14                 | ENUGU         | ,762,754,644.47           | 1,756,293,716.36         | 0.310258816            | 156,105,598.61           | 4,675,153,959.44          | 0.00 4,675,153,959.44          | 3,900,414,576.45           | 14 |
| 15                 | GOMBE         | ,787,664,769.95           | 1,269,181,664.31         | 0.383122814            | 192,766,854.90           | 3,249,613,289.15          | 0.00 3,249,613,289.15          | 2,691,491,601.39           | 15 |
| 16                 | IMO           | ,387,904,435.33           | 2,121,647,570.54         | 0.280914688            | 141,341,206.93           | 6,650,893,212.80          | 0.00 6,650,893,212.80          | 5,514,694,038.29           | 16 |
| 17                 | JIGAWA        | ,387,904,435.33           | 2,344,736,316.23         | 0.631837762            | 317,906,879.71           | 7,050,547,631.27          | 0.00 7,050,547,631.27          | 5,921,515,893.87           | 17 |
| 18                 | KADUNA        | ,737,844,518.98           | 3,271,013,189.62         | 0.620269687            | 312,086,444.58           | 7,320,944,153.19          | 0.00 7,320,944,153.19          | 6,300,508,759.01           | 18 |
| 19                 | KANO          | ,150,659,079.79           | 5,059,562,168.69         | 1.698174439            | 854,430,313.46           | 13,064,651,561.95         | 0.0013,064,651,561.95          | 11,011,658,113.18          | 19 |
| 20                 | KATSINA       | ,525,509,288.93           | 3,123,284,496.21         | 0.68370978             | 344,006,097.37           | 8,992,799,882.52          | 0.00 8,992,799,882.52          | 7,572,977,281.60           | 20 |
| 21                 | KEBBI         | ,412,814,560.81           | 1,746,227,089.46         | 0.341912687            | 172,032,128.89           | 5,331,073,779.16          | 0.00 5,331,073,779.16          | 4,415,331,111.71           | 21 |
| 22                 | KOGI          | ,412,814,560.81           | 1,767,718,556.08         | 0.472629696            | 237,801,918.55           | 5,418,335,035.44          | 0.00 5,418,335,035.44          | 4,587,263,604.71           | 22 |
| 23                 | KWARA         | ,600,239,665.38           | 1,278,461,077.75         | 1.687374275            | 848,996,250.24           | 4,727,696,993.37          | 0.00 4,727,696,993.37          | 3,425,499,507.70           | 23 |
| 24                 | LAGOS         | ,250,299,581.72           | 4,859,983,067.69         | 54.11183237            | 27,226,172,314.23        | 35,336,454,963.65         | 0.0035,336,454,963.65          | 30,706,371,578.19          | 24 |
| 25                 | NASSARAW      | ,112,694,728.12           | 1,004,654,217.81         | 0.554695673            | 279,093,117.18           | 3,396,442,063.11          | 0.00 3,396,442,063.11          | 2,766,531,447.66           | 25 |
| 26                 | NIGER         | ,062,874,477.16           | 2,129,924,095.61         | 0.672389952            | 338,310,566.93           | 6,531,109,139.69          | 0.00 6,531,109,139.69          | 5,577,161,253.23           | 26 |
| 27                 | OGUN          | ,250,299,581.72           | 2,010,143,097.56         | 0.408749896            | 205,661,028.41           | 5,466,103,707.69          | 0.00 5,466,103,707.69          | 4,860,090,294.41           | 27 |
| 28                 | ONDO          | ,925,269,623.55           | 1,855,356,442.38         | 0.174594552            | 87,846,615.90            | 4,868,472,681.83          | 0.00 4,868,472,681.83          | 4,101,082,711.69           | 28 |
| 29                 | OSUN          | ,875,449,372.59           | 1,845,926,595.68         | 0.104392494            | 52,524,705.08            | 6,773,900,673.34          | 0.00 6,773,900,673.34          | 5,755,063,057.84           | 29 |
| 30                 | OYO           | ,362,994,309.85           | 3,014,913,779.82         | 4.907774406            | 2,469,328,902.84         | 10,847,236,992.51         | 0.0010,847,236,992.50          | 9,133,541,309.63           | 30 |
| 31                 | PLATEAU       | ,762,754,644.47           | 1,713,921,143.15         | 0.310144828            | 156,048,246.20           | 4,632,724,033.82          | 0.00 4,632,724,033.82          | 3,908,275,080.26           | 31 |
| 32                 | RIVERS        | ,737,844,518.98           | 2,795,901,829.32         | 15.97802230            | 8,039,284,004.60         | 14,573,030,352.90         | 0.0014,573,030,352.90          | 12,253,081,181.42          | 32 |
| 33                 | SOKOTO        | ,737,844,518.98           | 1,993,374,911.69         | 0.781359965            | 393,138,434.20           | 6,124,357,864.88          | 0.00 6,124,357,864.88          | 4,904,510,290.13           | 33 |
| 34                 | TARABA        | ,600,239,665.38           | 1,240,527,633.58         | 0.166426637            | 83,736,959.34            | 3,924,504,258.31          | 0.00 3,924,504,258.31          | 3,443,631,248.22           | 34 |
| 35                 | YOBE          | ,762,754,644.47           | 1,251,772,384.74         | 0.381779627            | 192,091,035.53           | 4,206,618,064.73          | 0.00 4,206,618,064.73          | 3,535,830,002.44           | 35 |
| 36                 | ZAMFARA       | ,275,209,707.21           | 1,757,667,565.61         | 0.257282412            | 129,450,712.93           | 4,162,327,985.74          | 0.00 4,162,327,985.74          | 3,533,323,400.00           | 36 |
| 37                 | FCT-ABUJA     | 975,089,874.52            | 757,666,534.20           | 4.162212471            | 2,094,202,117.99         | 3,826,958,526.71          | 0.00 3,826,958,526.71          | 3,100,189,078.85           | 37 |
| <b>Grand Total</b> |               | <b>125,786,593,812.73</b> | <b>75,471,956,287.64</b> | <b>0.1299695282583</b> | <b>50,314,637,525.09</b> | <b>251,573,187,625.46</b> | <b>0.00 251,573,187,625.46</b> | <b>211,704,896,762.66</b>  |    |



**DISTRIBUTION OF NET VAT TO STATE GOVERNMENTS AND LGCS**

| <i>SNO</i>         | <i>STATES</i> | <i>GROSS</i>              | <i>DEDUCTION</i>        | <i>STATE NET VAT</i>      | <i>LGCS GROSS</i>         | <i>LGCS NETVAT</i>        |    |
|--------------------|---------------|---------------------------|-------------------------|---------------------------|---------------------------|---------------------------|----|
| 1                  | ABIA          | 7,294,082,633.46          | 0.00                    | 7,294,082,633.46          | 4,356,204,612.65          | 4,356,204,612.64          | 1  |
| 2                  | ADAMAWA       | 7,907,029,464.82          | 0.00                    | 7,907,029,464.82          | 5,423,215,990.44          | 5,423,215,990.44          | 2  |
| 3                  | AKWA IBOM     | 8,788,896,480.44          | 0.00                    | 8,788,896,480.44          | 7,652,916,725.00          | 7,652,916,725.01          | 3  |
| 4                  | ANAMBRA       | 8,718,292,483.68          | 0.00                    | 8,718,292,483.68          | 5,984,905,084.55          | 5,984,905,084.55          | 4  |
| 5                  | BAUCHI        | 8,931,026,560.08          | 0.00                    | 8,931,026,560.08          | 5,973,094,970.94          | 5,973,094,970.94          | 5  |
| 6                  | BAYELSA       | 8,016,695,253.47          | 0.00                    | 8,016,695,253.47          | 3,358,895,807.80          | 3,358,895,807.80          | 6  |
| 7                  | BENUE         | 8,546,794,756.21          | 0.00                    | 8,546,794,756.21          | 6,195,523,419.90          | 6,195,523,419.90          | 7  |
| 8                  | BORNO         | 8,740,843,099.26          | 0.00                    | 8,740,843,099.26          | 6,974,592,877.88          | 6,974,592,877.88          | 8  |
| 9                  | CROSS RIVER   | 7,445,224,092.96          | 0.00                    | 7,445,224,092.96          | 4,621,060,569.31          | 4,621,060,569.31          | 9  |
| 10                 | DELTA         | 9,053,278,191.31          | 0.00                    | 9,053,278,191.31          | 6,858,256,241.56          | 6,858,256,241.56          | 10 |
| 11                 | EBONYI        | 7,121,336,639.47          | 0.00                    | 7,121,336,639.47          | 3,578,893,728.69          | 3,578,893,728.69          | 11 |
| 12                 | EDO           | 8,171,190,594.58          | 0.00                    | 8,171,190,594.58          | 5,113,751,448.66          | 5,113,751,448.66          | 12 |
| 13                 | EKITI         | 7,508,690,633.70          | 0.00                    | 7,508,690,633.70          | 4,329,925,340.89          | 4,329,925,340.89          | 13 |
| 14                 | ENUGU         | 7,758,659,012.51          | 0.00                    | 7,758,659,012.51          | 4,675,153,959.44          | 4,675,153,959.44          | 14 |
| 15                 | GOMBE         | 7,110,375,673.71          | 0.00                    | 7,110,375,673.71          | 3,249,613,289.15          | 3,249,613,289.15          | 15 |
| 16                 | IMO           | 8,263,877,937.83          | 0.00                    | 8,263,877,937.83          | 6,650,893,212.80          | 6,650,893,212.80          | 16 |
| 17                 | JIGAWA        | 8,848,999,271.85          | 0.00                    | 8,848,999,271.85          | 7,050,547,631.27          | 7,050,547,631.27          | 17 |
| 18                 | KADUNA        | 10,176,994,835.53         | 0.00                    | 10,176,994,835.53         | 7,320,944,153.19          | 7,320,944,153.19          | 18 |
| 19                 | KANO          | 13,566,400,727.03         | 0.00                    | 13,566,400,727.03         | 13,064,651,561.95         | 13,064,651,561.95         | 19 |
| 20                 | KATSINA       | 10,011,393,589.22         | 0.00                    | 10,011,393,589.22         | 8,992,799,882.52          | 8,992,799,882.52          | 20 |
| 21                 | KEBBI         | 7,767,872,590.59          | 0.00                    | 7,767,872,590.59          | 5,331,073,779.16          | 5,331,073,779.16          | 21 |
| 22                 | KOGI          | 7,896,923,397.00          | 0.00                    | 7,896,923,397.00          | 5,418,335,035.44          | 5,418,335,035.44          | 22 |
| 23                 | KWARA         | 8,101,951,098.78          | 0.00                    | 8,101,951,098.78          | 4,727,696,993.37          | 4,727,696,993.37          | 23 |
| 24                 | LAGOS         | 52,588,482,902.24         | 7,667,853,446.50        | 44,920,629,455.74         | 35,336,454,963.65         | 35,336,454,963.65         | 24 |
| 25                 | NASSARAWA     | 6,857,326,261.35          | 0.00                    | 6,857,326,261.35          | 3,396,442,063.11          | 3,396,442,063.11          | 25 |
| 26                 | NIGER         | 8,569,426,721.90          | 0.00                    | 8,569,426,721.90          | 6,531,109,139.69          | 6,531,109,139.69          | 26 |
| 27                 | OGUN          | 8,198,846,498.99          | 0.00                    | 8,198,846,498.99          | 5,466,103,707.69          | 5,466,103,707.69          | 27 |
| 28                 | ONDO          | 7,799,864,515.70          | 0.00                    | 7,799,864,515.70          | 4,868,472,681.83          | 4,868,472,681.83          | 28 |
| 29                 | OSUN          | 7,733,605,363.64          | 0.00                    | 7,733,605,363.64          | 6,773,900,673.34          | 6,773,900,673.34          | 29 |
| 30                 | OYO           | 13,023,044,139.30         | 0.00                    | 13,023,044,139.30         | 10,847,236,992.51         | 10,847,236,992.50         | 30 |
| 31                 | PLATEAU       | 7,697,427,426.22          | 0.00                    | 7,697,427,426.22          | 4,632,724,033.82          | 4,632,724,033.82          | 31 |
| 32                 | RIVERS        | 21,009,649,878.94         | 0.00                    | 21,009,649,878.94         | 14,573,030,352.90         | 14,573,030,352.90         | 32 |
| 33                 | SOKOTO        | 8,454,105,464.26          | 0.00                    | 8,454,105,464.26          | 6,124,357,864.88          | 6,124,357,864.88          | 33 |
| 34                 | TARABA        | 6,906,504,752.05          | 0.00                    | 6,906,504,752.05          | 3,924,504,258.31          | 3,924,504,258.31          | 34 |
| 35                 | YOBE          | 7,084,245,681.51          | 0.00                    | 7,084,245,681.51          | 4,206,618,064.73          | 4,206,618,064.73          | 35 |
| 36                 | ZAMFARA       | 7,720,909,412.77          | 0.00                    | 7,720,909,412.77          | 4,162,327,985.74          | 4,162,327,985.74          | 36 |
| 37                 | FCT-ABUJA     | 0.00                      | 0.00                    | 0.00                      | 3,826,958,526.71          | 3,826,958,526.71          | 37 |
| <b>Grand Total</b> |               | <b>359,390,268,036.37</b> | <b>7,667,853,446.50</b> | <b>351,722,414,589.87</b> | <b>251,573,187,625.46</b> | <b>251,573,187,625.46</b> |    |

## GROSS SUMMARY OF STATUTORY REVENUE ALLOCATION AND VAT

FEDERATION ACCOUNT: January/2025

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GRANDSUM

|               |             |              | STATE GOVERNMENTS             |                                 |                    | LOCAL GOVERNMENT COUNCILS    |                    |                    |                      |     |
|---------------|-------------|--------------|-------------------------------|---------------------------------|--------------------|------------------------------|--------------------|--------------------|----------------------|-----|
| 1             | 2           | 3            | 4                             | 5                               | 6                  | 7                            | 8                  | 9                  | 10                   | 11  |
| 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 LG/GOVT | TOTAL PAID (5+6+8+9) | SNO |
| 1             | ABIA        | 17           | 5,203,484,898.91              | 4,310,065,075.07                | 7,294,082,633.46   | 2,788,925,515.08             | 2,707,694,674.84   | 4,356,204,612.65   | 18,668,046,966.01    | 1   |
| 2             | ADAMAWA     | 21           | 4,578,362,034.69              | 3,357,776,292.03                | 7,997,029,464.82   | 3,517,829,261.25             | 3,415,368,214.80   | 5,423,215,980.44   | 20,103,369,962.09    | 2   |
| 3             | AKWA IBOM   | 31           | 23,547,527,034.01             | 22,061,421,543.96               | 8,788,896,480.44   | 4,685,541,856.65             | 4,549,069,765.68   | 7,652,916,725.00   | 43,052,304,515.09    | 3   |
| 4             | ANAMBRA     | 21           | 5,894,676,099.23              | 5,199,947,764.04                | 8,718,292,483.66   | 3,336,839,983.53             | 3,433,825,226.73   | 5,984,905,084.55   | 23,336,970,559.00    | 4   |
| 5             | BAUCHI      | 20           | 5,497,604,475.70              | 1,788,805,585.49                | 8,931,026,560.08   | 4,015,013,277.84             | 3,898,071,143.53   | 5,973,094,970.94   | 20,590,996,260.06    | 5   |
| 6             | BAYELSA     | 8            | 25,283,827,055.40             | 23,515,670,771.08               | 8,016,685,253.47   | 1,634,267,366.95             | 1,586,657,637.81   | 3,358,895,807.80   | 36,477,919,470.17    | 6   |
| 7             | BENUE       | 23           | 5,154,359,583.29              | 4,598,206,757.16                | 8,546,794,756.21   | 4,368,955,844.82             | 4,241,704,703.70   | 6,195,523,419.90   | 23,562,229,636.97    | 7   |
| 8             | BORNO       | 27           | 5,710,291,726.32              | 5,187,123,802.02                | 8,740,843,099.26   | 4,743,376,775.82             | 4,605,220,170.70   | 6,974,592,877.86   | 25,517,779,949.66    | 8   |
| 9             | CROSS RIVER | 18           | 4,621,696,449.30              | 1,859,016,757.61                | 7,445,224,092.96   | 3,057,905,610.42             | 2,968,840,398.47   | 4,621,060,569.31   | 16,894,141,818.35    | 9   |
| 10            | DELTA       | 25           | 31,635,687,241.07             | 28,971,480,975.36               | 9,063,278,191.31   | 3,918,267,468.92             | 3,804,143,173.71   | 6,856,256,241.56   | 48,687,156,581.94    | 10  |
| 11            | EBONYI      | 13           | 4,111,817,218.90              | 2,948,500,236.61                | 7,121,336,639.47   | 2,262,041,496.63             | 2,173,536,377.88   | 3,578,893,728.65   | 15,822,266,982.65    | 11  |
| 12            | EDO         | 18           | 8,281,440,425.16              | 5,841,585,894.93                | 8,171,190,594.58   | 2,998,004,954.37             | 2,910,664,421.71   | 5,113,751,448.66   | 22,037,212,359.88    | 12  |
| 13            | EKITI       | 16           | 4,109,496,944.41              | 955,996,408.46                  | 7,508,690,633.70   | 2,380,524,654.47             | 2,311,168,984.92   | 4,329,925,340.86   | 15,105,801,368.00    | 13  |
| 14            | ENUGU       | 17           | 4,622,095,332.91              | 3,975,379,149.88                | 7,758,659,012.51   | 3,046,017,604.98             | 2,957,268,645.61   | 4,675,153,959.44   | 19,366,490,767.45    | 14  |
| 15            | IGOMBE      | 11           | 4,329,099,904.95              | 2,320,259,160.57                | 7,110,376,673.71   | 2,087,133,390.35             | 2,026,343,097.43   | 3,249,613,289.15   | 14,706,591,220.87    | 15  |
| 16            | IMO         | 27           | 6,578,663,094.23              | 4,208,762,623.97                | 8,263,877,937.83   | 4,082,341,171.63             | 4,163,964,821.57   | 7,050,547,631.27   | 23,086,971,805.31    | 16  |
| 17            | JIGAWA      | 27           | 5,139,791,085.70              | 4,711,170,222.26                | 8,848,999,271.85   | 4,288,883,766.22             | 4,682,772,727.84   | 7,320,944,153.19   | 24,774,681,946.95    | 17  |
| 18            | KADUNA      | 23           | 6,021,863,086.27              | 1,288,027,767.58                | 10,176,994,835.53  | 4,823,255,909.68             | 4,662,376,523.17   | 13,064,651,561.95  | 23,466,739,484.14    | 18  |
| 19            | KANO        | 44           | 7,290,135,657.42              | 5,536,265,124.53                | 13,566,400,727.03  | 7,679,036,788.87             | 7,455,375,523.17   | 8,992,799,882.52   | 39,662,692,936.68    | 19  |
| 20            | KATSINA     | 34           | 5,649,647,667.58              | 4,015,703,973.50                | 10,011,393,589.22  | 5,846,181,415.57             | 5,675,904,286.96   | 5,331,073,035.44   | 28,695,801,732.19    | 20  |
| 21            | KEBBI       | 21           | 4,853,075,524.24              | 4,259,628,322.96                | 7,767,872,590.56   | 3,669,567,997.28             | 3,562,104,851.73   | 5,418,335,035.44   | 21,083,966,176.81    | 21  |
| 22            | KOGI        | 21           | 5,079,704,976.94              | 4,066,339,986.24                | 7,896,923,997.00   | 3,813,438,780.57             | 3,702,367,748.12   | 4,727,696,993.37   | 18,307,479,661.75    | 22  |
| 23            | KWARA       | 16           | 4,091,175,218.83              | 2,858,018,573.59                | 8,101,951,098.78   | 2,698,407,375.55             | 2,619,812,986.01   | 4,727,696,993.37   | 82,180,809,881.56    | 23  |
| 24            | LAGOS       | 20           | 6,156,992,495.08              | -2,539,115,973.06               | 44,920,629,455.74  | 4,596,726,678.31             | 4,462,841,435.25   | 3,396,442,063.11   | 16,227,048,701.91    | 24  |
| 25            | NASSARAWA   | 13           | 4,238,466,317.64              | 3,635,955,657.71                | 6,857,326,261.35   | 2,407,444,461.34             | 4,326,207,761.73   | 6,531,109,139.69   | 23,022,490,016.82    | 25  |
| 26            | NIGER       | 25           | 5,444,121,271.47              | 3,595,746,393.50                | 8,568,426,721.90   | 4,455,993,994.56             | 3,086,300,975.22   | 5,466,103,707.69   | 16,562,407,559.77    | 26  |
| 27            | OGUN        | 20           | 4,269,945,414.46              | -188,843,622.13                 | 7,793,864,515.70   | 3,036,041,033.16             | 2,947,612,653.57   | 4,868,472,661.83   | 21,065,061,504.19    | 27  |
| 28            | ONDO        | 18           | 6,800,824,992.09              | 5,449,111,653.09                | 7,733,605,363.64   | 4,112,394,340.33             | 3,992,615,864.39   | 6,773,900,673.34   | 20,606,048,371.77    | 28  |
| 29            | OSUN        | 30           | 4,191,668,827.72              | 2,105,926,470.39                | 7,793,864,515.70   | 5,187,464,593.50             | 5,036,373,391.75   | 10,847,236,992.51  | 31,036,303,625.53    | 29  |
| 30            | OYO         | 33           | 5,154,929,078.65              | 2,706,492,569.71                | 7,697,427,426.22   | 3,251,845,252.76             | 3,157,131,313.36   | 4,632,724,033.82   | 18,193,775,383.11    | 30  |
| 31            | PLATEAU     | 17           | 4,789,408,847.17              | 2,706,492,569.71                | 7,697,427,426.22   | 4,030,842,463.01             | 3,913,439,284.46   | 14,573,030,352.90  | 58,095,733,672.25    | 31  |
| 32            | RIVERS      | 23           | 24,776,782,677.38             | 18,599,614,355.93               | 21,009,649,878.94  | 4,059,682,237.67             | 3,941,439,065.69   | 6,124,357,864.88   | 22,305,152,422.64    | 32  |
| 33            | SOKOTO      | 23           | 5,065,250,089.43              | 3,785,250,027.81                | 8,454,105,464.26   | 3,042,745,419.05             | 2,954,121,766.06   | 3,924,504,258.31   | 17,433,973,770.11    | 33  |
| 34            | TARABA      | 16           | 4,427,240,208.95              | 3,648,842,993.69                | 6,906,504,752.05   | 3,059,213,860.80             | 2,910,110,544.27   | 4,206,618,064.73   | 17,803,665,207.40    | 34  |
| 35            | YOBE        | 17           | 4,563,916,332.86              | 3,542,680,916.88                | 7,084,245,661.51   | 3,059,213,860.80             | 2,910,110,544.27   | 4,206,618,064.73   | 17,803,665,207.40    | 35  |
| 36            | ZAMFARA     | 14           | 4,573,636,142.01              | 3,419,837,277.37                | 7,720,909,412.77   | 2,764,204,225.80             | 2,683,693,423.11   | 4,162,327,985.74   | 17,986,768,098.99    | 36  |
| 37            | FCT-ABUJA   | 6            | 0.00                          | 0.00                            | 0.00               | 1,220,864,095.85             | 1,185,304,947.43   | 3,826,958,526.71   | 5,012,263,474.14     | 37  |
| SUB-TOTAL C/F |             |              | 271,748,705,402.36            | 197,736,300,621.76              | 351,722,414,589.87 | 134,366,100,929.95           | 130,429,904,750.74 | 251,573,187,625.46 | 931,461,807,596.83   |     |

0.00

|               |  | STATE GOVERNMENTS |                               |                                 | LOCAL GOVERNMENT COUNCILS |                              |                    | 10                 | 11                   |
|---------------|--|-------------------|-------------------------------|---------------------------------|---------------------------|------------------------------|--------------------|--------------------|----------------------|
| 1             | 2  | 3                 | 4                             | 5                               | 6                         | 7                            | 8                  | 9                  |                      |
| S/NO          | STATES   | NO OF LG/GOVTS    | GROSS STATUTORY + MIN REVENUE | NET STATUTORY + MINERAL REVENUE | NET VAT SHARED            | LGCS GROSS STATUTORY REVENUE | LGCS NET STATUTORY | NET VAT TO LG/GOVT | TOTAL PAID (5+6+8+9) |
| SUB-TOTAL B/F |  |                   | 271,748,705,402.36            | 197,736,300,621.76              | 351,722,414,589.87        | 134,366,100,929.95           | 130,429,904,759.74 | 251,573,187,625.46 | 931,461,807,596.83   |
| 38            | FCT-ABUJA  | 6                 | 6,522,626,258.74              | 6,150,691,956.74                | 7,187,805,360.73          | 0.00                         | 0.00               | 0.00               | 13,338,497,317.46    |
| 39            | Federal Government   | 0                 | 337,089,325,051.44            | 230,907,239,078.93              | 100,629,275,050.18        | 0.00                         | 0.00               | 0.00               | 331,536,514,129.11   |
| 40            | 4% Cost of Collection - FIRS   | 0                 | 25,386,082,658.35             | 25,386,082,658.35               | 0.00                      | 0.00                         | 0.00               | 0.00               | 25,386,082,658.35    |
| 41            | 7% Cost of Collection - NCS  | 0                 | 28,023,881,102.44             | 28,023,881,102.44               | 0.00                      | 0.00                         | 0.00               | 0.00               | 28,023,881,102.44    |
| 42            | Cost Of Collection - FIRS & NCS (VAT)  | 0                 | 0.00                          | 0.00                            | 30,875,452,580.44         | 0.00                         | 0.00               | 0.00               | 30,875,452,580.44    |
| 43            | MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MDGI) GAS FLARED PENALTY               | 0                 | 35,066,778,424.35             | 35,066,778,424.35               | 0.00                      | 0.00                         | 0.00               | 0.00               | 35,066,778,424.35    |
| 44            | 4% COST OF COLLECTION TO NUPRC, REFUND OF SIGNATURE BONUS TO STATES & ETC                | 0                 | 340,808,285,224.34            | 340,808,285,224.34              | 0.00                      | 0.00                         | 0.00               | 0.00               | 340,808,285,224.34   |
| 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   |
| 46            | 13% DERIVATION IRO NNPC MGT FEEREFUND OF ARREARS OF 4% CORC FROM JV GAS INCOME           | 0                 | 5,785,420,815.58              | 5,785,420,815.58                | 0.00                      | 0.00                         | 0.00               | 0.00               | 5,785,420,815.58     |
| 47            | NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT  | 0                 | 0.00                          | 0.00                            | 22,230,325,857.92         | 0.00                         | 0.00               | 0.00               | 22,230,325,857.92    |
| 48            | TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT   | 0                 | 500,000,000,000.00            | 500,000,000,000.00              | 0.00                      | 0.00                         | 0.00               | 0.00               | 500,000,000,000.00   |
| 49            | REFUND DUE TO STATES FROM THE NET OFF WITH STATES FROM THE WITHDRAWALS MADE FROM ECA I/A | 0                 | 63,417,515,339.90             | 63,417,515,339.90               | 0.00                      | 0.00                         | 0.00               | 0.00               | 63,417,515,339.90    |
| 50            | TOTAL DEDUCTIONS   | 0                 | 0.00                          | 175,870,134,149.28              | 7,667,853,446.50          | 0.00                         | 0.00               | 0.00               | 183,537,987,595.78   |
| 51            | ECOLOGGY   | 0                 | 0.00                          | 4,696,290,906.29                | 0.00                      | 0.00                         | 0.00               | 0.00               | 8,609,866,861.53     |
| 52            | LGCS TOTAL DEDUCTIONS  | 0                 | 0.00                          | 0.00                            | 0.00                      | 0.00                         | 0.00               | 0.00               | 22,620,414.97        |
| SUB-TOTAL C/F |  |                   | 1,442,099,914,875.14          | 1,516,112,319,656.19            | 168,590,712,295.77        | 0.00                         | 3,936,196,170.21   | 0.00               | 1,688,639,228,122.17 |
| SUB-TOTAL B/F |  |                   | 1,442,099,914,875.14          | 1,516,112,319,656.19            | 168,590,712,295.77        | 0.00                         | 3,936,196,170.21   | 0.00               | 1,688,639,228,122.17 |



|                    |        |               | STATE GOVERNMENTS                 |                                 |                           | LOCAL GOVERNMENT COUNCILS    |                           |                           |                             |     |
|--------------------|--------|---------------|-----------------------------------|---------------------------------|---------------------------|------------------------------|---------------------------|---------------------------|-----------------------------|-----|
| 1                  | 2      | 3             | 4                                 | 5                               | 6                         | 7                            | 8                         | 9                         | 10                          | 11  |
| S/NO               | STATES | NO OF L/GOVTS | GROSS STATUTORY + MINERAL REVENUE | NET STATUTORY + MINERAL REVENUE | NET VAT SHARED            | LGCs GROSS STATUTORY REVENUE | LGCs NET STATUTORY        | NET VAT TO L/GOVTS        | TOTAL PAID (5+6+8+9)        | SNO |
| <b>GRAND-TOTAL</b> |        |               | <b>1,713,848,620,277.50</b>       | <b>1,713,848,620,277.95</b>     | <b>520,313,126,885.64</b> | <b>134,366,100,929.95</b>    | <b>134,366,100,929.95</b> | <b>251,573,187,625.46</b> | <b>2,620,101,035,719.00</b> |     |

**TOTAL FUNDS!:** 2,620,101,035,718.55

AS ON PAGE 17!!

ACCT BALANCED!! 0.00

*Total-Statutory-for FGN,States and Others* 1,713,848,620,277.95

*Total-Statutory-for LGCs* 134,366,100,929.95

|                        |                      |
|------------------------|----------------------|
| Total-Statutory-Shared | 1,848,214,721,207.90 |
|------------------------|----------------------|

**Total-VAT-Shared** 771,886,314,511.10

**TOTAL FUNDS SHARED!:** 2,620,101,035,718.55

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

| <b>SN</b>                             | <b>DESCRIPTION</b>  | <b>Jan 2024</b>           | <b>Dec 2023</b>           | <b>VARIANCE</b>           |
|---------------------------------------|---|---------------------------|---------------------------|---------------------------|
| <b>MINERAL REVENUE</b>                |   |                           |                           |                           |
| 1                                     | Crude Oil Receipts Export   | 407,602,736.00            | 329,725,374.94            | 77,877,361.06             |
| 2                                     | (1) PETROLEUM PROFIT TAX (PPT)  | 87,040,211,848.00         | 57,657,122,286.68         | 29,383,089,561.32         |
| 3                                     | (11) ROYALTY (CRUDE)  | 252,473,923,968.00        | 102,519,820,688.42        | 149,954,103,279.58        |
| 4                                     | (111) RENT  | 1,732,376,376.00          | 943,213,972.62            | 789,162,403.38            |
| 5                                     | (IV) PENALTY FOR GAS FLARED   | 16,721,908,776.00         | 6,683,006,742.09          | 10,038,902,033.91         |
| 6                                     | (D) MISCELLANEOUS OIL REVENUE   | 1,648,394,426.43          | 1,398,375,252.47          | 250,019,173.96            |
| 7                                     | GAS RECEIPTS (EXPORT)   | 6,304,689,640.00          | 6,196,700,315.82          | 107,989,324.18            |
| 8                                     | GAS SALES ROYALTY DPR   | 892,911,136.55            | 450,000,000.00            | 442,911,136.55            |
| 9                                     | ROYALTIES (GAS)   | 4,016,534,968.00          | 1,552,609,231.53          | 2,463,925,736.47          |
| 10                                    | OVER STATED DIVIDEND IN NOV & DEC 2023                                    | -1,500,000,000.00         | 0.00                      | -1,500,000,000.00         |
| 11                                    | INTERIM DIVIDEND FOR DECEMBER 2023  | 0.00                      | 81,666,666,666.67         | -81,666,666,666.67        |
| 12                                    | REFUND OF OUTSTANDING TO NMDPRA   | -20,000,000,000.00        | -25,442,219,048.35        | 5,442,219,048.35          |
| 13                                    | NIGERIAN MIDSTREAM AND DOWNSTREAM PETROLEUM REGULATORY AUTHORITY          | -27,217,575,349.58        | -13,240,158,092.25        | -13,977,417,257.33        |
| 14                                    | NOV & DEC 2023 CRUDE OIL AND GAS REVENUE TO FEDERATION                    | 105,765,763,653.35        | 0.00                      | 105,765,763,653.35        |
| 15                                    | CRUDE REVENUE TO FEDERATION ACCOUNT                                       | 0.00                      | 58,036,760,696.32         | -58,036,760,696.32        |
| 16                                    | REFUND TO NUPRC ON COST OF COLLECTION                                     | -12,427,539,459.36        | -12,427,539,459.36        | 0.00                      |
| 17                                    | 4% Cost of Collection - NUPRC   | -18,793,589,480.01        | -9,352,187,547.34         | -9,441,401,932.67         |
| 18                                    | 13% Derivation Refund on withdrawals from ECA/SIGNATURE BONUS             | -100,000,000,000.00       | -100,000,000,000.00       | 0.00                      |
| 19                                    | 13% Refunds On Subsidy, Priority Projects And Police Trust Fund 1999-2021 | -18,163,078,852.38        | -18,163,078,852.38        | 0.00                      |
|                                       |   | <u>278,902,534,387.00</u> | <u>138,808,818,227.88</u> | <u>140,093,716,159.12</u> |
| <b>NON MINERAL REVENUE</b>            |   |                           |                           |                           |
| 20                                    | (1) CUSTOMS & EXCISE DUTIES,ETC.  | 207,187,985,245.46        | 205,696,097,286.94        | 1,491,887,958.52          |
| 21                                    | 7% Cost Of Collection - NCS   | -14,503,158,967.18        | -14,398,726,810.09        | -104,432,157.09           |
| 22                                    | REFUND ON COST OF COLLECTION FIRS   | 0.00                      | -1,111,272,920.60         | 1,111,272,920.60          |
| 23                                    | (B) COMPANIES INCOME TAX ETC.   | 469,115,871,077.68        | 352,252,004,282.45        | 116,863,866,795.23        |
| 24                                    | 4% Cost Of Collection - FIRS  | -27,623,513,699.82        | -18,058,572,624.51        | -9,564,941,075.31         |
| 25                                    | TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT                                | -400,000,000,000.00       | -350,000,000,000.00       | -50,000,000,000.00        |
|                                       |   | <u>234,177,183,656.14</u> | <u>174,379,529,214.19</u> | <u>59,797,654,441.95</u>  |
|                                       |   | <u>513,079,718,043.14</u> | <u>313,188,347,442.07</u> | <u>199,891,370,601.07</u> |
| <b>ELECTRONIC MONEY TRANSFER LEVY</b> |   |                           |                           |                           |
| 26                                    | ELECTRONIC MONEY TRANSFER LEVY  | 16,585,117,476.98         | 18,599,116,021.50         | -2,013,998,544.52         |
| 27                                    | LESS 4% ELECTRONIC MONEY TRANSFER LEVY                                    | -663,404,699.08           | -743,964,640.86           | 80,559,941.78             |
|                                       |   | <u>15,921,712,777.90</u>  | <u>17,855,151,380.64</u>  | <u>-1,933,438,602.74</u>  |
| <b>OTHER MINERAL REVENUE</b>          |   |                           |                           |                           |
| 28                                    | EXCHANGE DIFFERENCE   | 257,556,561,796.38        | 188,530,762,411.86        | 69,025,799,384.52         |
|                                       |   | <u>257,556,561,796.38</u> | <u>188,530,762,411.86</u> | <u>69,025,799,384.52</u>  |
| <b>OTHER NON-MINERAL REVENUE</b>      |   |                           |                           |                           |
| 29                                    | EXCHANGE DIFFERENCE NON MINERAL REVENUE                                   | 221,471,971,417.85        | 99,212,311,330.38         | 122,259,660,087.47        |

| <i><b>SN</b></i>          | <i><b>DESCRIPTION</b></i>             | Jan 2024                  | Dec 2023                  | <i><b>VARIANCE</b></i>    |
|---------------------------|---------------------------------------|---------------------------|---------------------------|---------------------------|
| 30                        | DED EXCHANGE GAIN NON MINERAL REVENUE | -200,000,000,000.00       | 0.00                      | -200,000,000,000.00       |
|                           |                                       | <u>21,471,971,417.85</u>  | <u>99,212,311,330.38</u>  | <u>-77,740,339,912.53</u> |
|                           | <u><b>VAT</b></u>                     |                           |                           |                           |
| 31                        | VAT FOR DISTRIBUTION                  | 420,733,491,028.37        | 492,505,756,775.03        | -71,772,265,746.66        |
| 32                        | Cost Of Collection - FIRS & NCS (VAT) | -16,829,339,641.13        | -19,700,230,271.00        | 2,870,890,629.87          |
| 33                        | 3%VAT FOR NORTH EAST COMMISSION       | -12,117,124,541.62        | -14,184,165,795.12        | 2,067,041,253.50          |
|                           |                                       | <u>391,787,026,845.62</u> | <u>458,621,360,708.91</u> | <u>-66,834,333,863.29</u> |
|                           |                                       | 686,737,272,837.75        | 764,219,585,831.79        | -77,482,312,994.04        |
| <u><b>GRAND TOTAL</b></u> |                                       | 1,199,816,990,880.89      | 1,077,407,933,273.86      | 122,409,057,607.03        |



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

**Pages 55-59 are relevant Pages for Distribution of EXCHANGE GAIN. There will be no Distribution of EXCHANGE GAIN for the month of February, 2025. (January, 2025 Account).**

**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 February, 2025 (January 2025 Account).**



**CENTRAL BANK OF NIGERIA, ABUJA**  
**ELECTRONIC MONEY TRANSFER LEVY (EMTL) COMPONENT STATEMENT**  
**FOR JANUARY, 2025**

|   |                   |  |
|---|-------------------|--|
| Amount to be due for the month of January, 2025 | = N=              |  |
|   | 21,403,688,302.23 |  |
|   |                   |  |
| GRAND TOTAL                                     |                   |  |
|   | 21,403,688,302.23 |  |
|   |                   |  |

*Catherine O. Nwabuko*  
**CATHERINE O. NWABUKO**  
 BANKING SERVICES DEPARTMENT

*H.S. Yahaya*  
**H.S. YAHAYA**  
 BANKING SERVICES DEPARTMENT

*Daniella Angyu*  
**DANIELLA ANGYU**  
 BANKING SERVICES DEPARTMENT

*64*

**Distribution of ELECTRONIC MONEY TRANSFER LEVY (EMTL)**

| DESCRIPTION                            | EMTLEVY CM               | EMTLEVY PM               | VARIANCE                  |
|--|--------------------------|--------------------------|---------------------------|
| ELECTRONIC MONEY TRANSFER LEVY         | 21,403,688,302.23        | 32,510,919,306.39        | -11,107,231,004.16        |
| LESS 4% ELECTRONIC MONEY TRANSFER LEVY | -856,147,532.09          | -1,300,436,772.26        | 444,289,240.17            |
|  | <u>20,547,540,770.14</u> | <u>31,210,482,534.13</u> | <u>-10,662,941,763.99</u> |

**DISTRIBUTION OF EMTLEVY TO THE THREE TIRES OF GOVERNMENT**

|                    |                |                          |                          |                           |
|--------------------|----------------|--------------------------|--------------------------|---------------------------|
| Federal Government | 15.00%         | 3,082,131,115.52         | 4,681,572,380.12         | -1,599,441,264.60         |
| Local Governments  | 35.00%         | 7,191,639,269.55         | 10,923,668,886.95        | -3,732,029,617.40         |
| State Governments  | 50.00%         | 10,273,770,385.07        | 15,605,241,267.07        | -5,331,470,882.00         |
|                    | <u>100.00%</u> | <u>20,547,540,770.14</u> | <u>31,210,482,534.13</u> | <u>-10,662,941,763.99</u> |
|                    |                | <u>20,547,540,770.14</u> | <u>31,210,482,534.13</u> | <u>-10,662,941,763.99</u> |

**Distribution of FGN ELECTRONIC MONEY TRANSFER LEVY (EMTD)**

| DESCRIPTION        |              |                         |
|--------------------|--------------|-------------------------|
| Federal Government | 14           | 2,876,655,707.82        |
| FCT-ABUJA          | 1            | 205,475,407.70          |
|                    | <u>15.00</u> | <u>3,082,131,115.52</u> |

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# DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO LOCAL GOVERNMENTS

| SNO                | STATES    | EQUALITY 50%            | POPULATION 30%          | DERIVATION 20%          | GROSS<br>Jan 2025       | AMT PM<br>Dec 2024       |    |
|--------------------|-----------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|----|
| 1                  | ABIA      | 78,977,950.63           | 43,682,037.78           | 310,717,528.63          | 433,377,517.04          | 233,437,397.24           | 1  |
| 2                  | ADAMAWA   | 97,560,997.84           | 48,831,741.85           | 9,078,918.05            | 155,471,657.74          | 238,546,190.72           | 2  |
| 3                  | AKWA IBO  | 144,018,615.86          | 60,424,394.63           | 13,704,952.95           | 218,147,963.44          | 332,789,824.95           | 3  |
| 4                  | ANAMBRA   | 97,560,997.84           | 64,460,036.79           | 46,786,644.19           | 208,807,678.83          | 328,538,420.02           | 4  |
| 5                  | BAUCHI    | 92,915,236.04           | 71,618,606.66           | 8,190,149.46            | 172,723,992.16          | 263,575,371.70           | 5  |
| 6                  | BAYELSA   | 37,166,094.42           | 26,254,825.25           | 6,839,034.13            | 70,259,953.79           | 108,153,225.92           | 6  |
| 7                  | BENUE     | 106,852,521.45          | 65,033,606.50           | 9,906,012.56            | 181,792,140.51          | 278,576,140.59           | 7  |
| 8                  | BORNO     | 125,435,568.65          | 63,984,697.75           | 12,097,491.22           | 201,517,757.63          | 307,908,046.16           | 8  |
| 9                  | CROSS RIV | 83,623,712.44           | 44,529,275.40           | 12,266,303.14           | 140,419,290.98          | 216,659,864.26           | 9  |
| 10                 | DELTA     | 116,144,045.05          | 63,170,830.51           | 44,500,157.65           | 223,815,033.21          | 346,438,534.71           | 10 |
| 11                 | EBONYI    | 60,394,903.43           | 33,501,406.60           | 7,224,948.67            | 101,121,258.69          | 155,050,637.11           | 11 |
| 12                 | EDO       | 83,623,712.44           | 49,605,980.81           | 38,124,187.95           | 171,353,881.20          | 265,935,613.54           | 12 |
| 13                 | EKITI     | 74,332,188.83           | 36,749,215.03           | 9,067,792.19            | 120,149,196.05          | 183,780,455.58           | 13 |
| 14                 | ENUGU     | 78,977,950.63           | 50,206,585.92           | 27,649,651.11           | 156,834,187.66          | 243,184,507.70           | 14 |
| 15                 | GOMBE     | 51,103,379.82           | 36,281,675.26           | 5,626,200.29            | 93,011,255.37           | 142,621,894.10           | 15 |
| 16                 | IMO       | 125,435,568.65          | 60,650,835.36           | 24,670,624.96           | 210,757,028.98          | 321,984,990.41           | 16 |
| 17                 | JIGAWA    | 125,435,568.65          | 67,028,199.34           | 5,232,054.23            | 197,695,822.22          | 301,020,370.69           | 17 |
| 18                 | KADUNA    | 106,852,521.45          | 93,507,369.08           | 27,544,996.55           | 227,904,887.07          | 349,673,817.43           | 18 |
| 19                 | KANO      | 204,413,519.29          | 144,636,025.49          | 38,534,049.05           | 387,583,593.83          | 590,507,561.53           | 19 |
| 20                 | KATSINA   | 157,955,901.27          | 89,284,297.92           | 11,695,730.24           | 258,935,929.43          | 394,203,162.87           | 20 |
| 21                 | KEBBI     | 97,560,997.84           | 49,918,814.59           | 6,685,337.48            | 154,165,149.92          | 234,390,825.88           | 21 |
| 22                 | KOGI      | 97,560,997.84           | 50,533,184.02           | 11,275,400.32           | 159,369,582.19          | 243,745,378.70           | 22 |
| 23                 | KWARA     | 74,332,188.83           | 36,546,942.77           | 13,144,906.16           | 124,024,037.76          | 189,482,307.90           | 23 |
| 24                 | LAGOS     | 92,915,236.04           | 138,930,723.93          | 445,990,541.90          | 677,836,501.88          | 1,066,639,104.29         | 24 |
| 25                 | NASSARAW  | 60,394,903.43           | 28,719,716.89           | 11,059,685.91           | 100,174,306.22          | 154,602,961.76           | 25 |
| 26                 | NIGER     | 116,144,045.05          | 60,887,433.64           | 13,832,748.77           | 190,864,227.46          | 292,417,873.63           | 26 |
| 27                 | OGUN      | 92,915,236.04           | 57,463,293.98           | 37,509,424.95           | 187,887,954.97          | 287,560,467.72           | 27 |
| 28                 | ONDO      | 83,623,712.44           | 53,038,459.21           | 19,876,084.76           | 156,538,256.41          | 239,733,853.84           | 28 |
| 29                 | OSUN      | 139,372,854.06          | 52,768,891.31           | 17,988,909.62           | 210,130,654.99          | 320,221,990.48           | 29 |
| 30                 | OYO       | 153,310,139.47          | 86,186,340.20           | 41,756,472.86           | 281,252,952.53          | 720,142,274.94           | 30 |
| 31                 | PLATEAU   | 78,977,950.63           | 48,995,295.22           | 15,237,953.60           | 143,211,199.46          | 221,108,899.04           | 31 |
| 32                 | RIVERS    | 106,852,521.45          | 79,925,518.21           | 46,706,559.53           | 233,484,599.19          | 361,447,839.95           | 32 |
| 33                 | SOKOTO    | 106,852,521.45          | 56,983,947.41           | 10,362,375.19           | 174,198,844.05          | 265,141,719.32           | 33 |
| 34                 | TARABA    | 74,332,188.83           | 35,462,551.99           | 6,634,718.50            | 116,429,459.32          | 178,129,819.97           | 34 |
| 35                 | YOBE      | 78,977,950.63           | 35,784,001.96           | 6,023,759.59            | 120,785,712.18          | 184,421,255.12           | 35 |
| 36                 | ZAMFARA   | 65,040,665.23           | 50,245,859.69           | 5,719,058.47            | 121,005,583.39          | 183,966,732.97           | 36 |
| 37                 | FCT-ABUJA | 27,874,570.81           | 21,659,161.90           | 59,066,489.08           | 108,600,221.79          | 177,929,554.22           | 37 |
| <b>Grand Total</b> |           | <b>3,595,819,634.77</b> | <b>2,157,491,780.86</b> | <b>1,438,327,853.91</b> | <b>7,191,639,269.55</b> | <b>10,923,668,886.94</b> |    |

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## DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO STATE GOVERNMENTS

| SNO         | STATES    | EQUALITY 50%     |             | POPULATION 30%   |            | DERIVATION 20%   |                   | GROSS             |          | SNO |
|-------------|-----------|------------------|-------------|------------------|------------|------------------|-------------------|-------------------|----------|-----|
|             |           |                  |             |                  |            |                  |                   | Jan 2025          | Dec 2024 |     |
| 1           | ABIA      | 142,691,255.35   | 6,303.5730  | 63,035,729.78    | 22.527821% | 462,891,316.35   | 668,618,301.48    | 383,127,665       | 1        |     |
| 2           | ADAMAWA   | 142,691,255.35   | 7,046.7053  | 70,467,053.29    | 0.658245%  | 13,525,314.61    | 226,683,623.24    | 348,035,612       | 2        |     |
| 3           | AKWA IBOM | 142,691,255.35   | 8,719.5928  | 87,195,927.79    | 0.993644%  | 20,416,948.28    | 250,304,131.42    | 382,543,022       | 3        |     |
| 4           | ANAMBRA   | 142,691,255.35   | 9,301.9595  | 93,019,594.95    | 3.392152%  | 69,700,384.82    | 305,411,235.13    | 481,608,091       | 4        |     |
| 5           | BAUCHI    | 142,691,255.35   | 10,334.9829 | 103,349,829.05   | 0.593807%  | 12,201,271.94    | 258,242,356.34    | 394,195,923       | 5        |     |
| 6           | BAYELSA   | 142,691,255.35   | 3,788.7245  | 37,887,245.06    | 0.495848%  | 10,188,448.41    | 190,766,948.81    | 292,007,446       | 6        |     |
| 7           | BENUE     | 142,691,255.35   | 9,384.7290  | 93,847,289.52    | 0.718211%  | 14,757,478.32    | 251,296,023.19    | 385,508,056       | 7        |     |
| 8           | BORNO     | 142,691,255.35   | 9,233.3653  | 92,333,652.98    | 0.877099%  | 18,022,232.80    | 253,047,141.13    | 387,254,220       | 8        |     |
| 9           | CROSS RIV | 142,691,255.35   | 6,425.8343  | 64,258,343.11    | 0.889339%  | 18,273,720.29    | 225,223,318.75    | 347,327,463       | 9        |     |
| 10          | DELTA     | 142,691,255.35   | 9,115.9195  | 91,159,195.05    | 3.226376%  | 66,294,092.40    | 300,144,542.79    | 466,238,069       | 10       |     |
| 11          | EBONYI    | 142,691,255.35   | 4,834.4485  | 48,344,484.85    | 0.523827%  | 10,763,364.44    | 201,799,104.64    | 308,801,459       | 11       |     |
| 12          | EDO       | 142,691,255.35   | 7,158.4325  | 71,584,325.29    | 2.764102%  | 56,795,494.04    | 271,071,074.68    | 420,761,748       | 12       |     |
| 13          | EKITI     | 142,691,255.35   | 5,303.1262  | 53,031,261.96    | 0.657438%  | 13,508,739.85    | 209,231,257.16    | 319,857,885       | 13       |     |
| 14          | ENUGU     | 142,691,255.35   | 7,245.1034  | 72,451,033.52    | 2.004671%  | 41,191,056.89    | 256,333,345.76    | 397,184,174       | 14       |     |
| 15          | GOMBE     | 142,691,255.35   | 5,235.6575  | 52,356,574.78    | 0.407914%  | 8,381,629.67     | 203,429,459.80    | 311,090,235       | 15       |     |
| 16          | IMO       | 142,691,255.35   | 8,752.2695  | 87,522,694.99    | 1.788684%  | 36,753,053.86    | 266,967,004.19    | 408,639,449       | 16       |     |
| 17          | JIGAWA    | 142,691,255.35   | 9,672.5603  | 96,725,603.39    | 0.379337%  | 7,794,450.73     | 247,211,309.46    | 376,670,618       | 17       |     |
| 18          | KADUNA    | 142,691,255.35   | 13,493.6591 | 134,936,590.63   | 1.997083%  | 41,035,147.80    | 318,662,993.78    | 489,664,881       | 18       |     |
| 19          | KANO      | 142,691,255.35   | 20,871.8226 | 208,718,225.69   | 2.793818%  | 57,406,084.45    | 408,815,565.49    | 624,194,862       | 19       |     |
| 20          | KATSINA   | 142,691,255.35   | 12,884.2452 | 128,842,452.50   | 0.847971%  | 17,423,709.54    | 288,957,417.38    | 440,415,537       | 20       |     |
| 21          | KEBBI     | 142,691,255.35   | 7,203.5763  | 72,035,762.70    | 0.484704%  | 9,959,478.89     | 224,686,496.94    | 341,714,166       | 21       |     |
| 22          | KOGI      | 142,691,255.35   | 7,292.2334  | 72,922,333.64    | 0.817496%  | 16,797,523.21    | 232,411,112.19    | 355,684,703       | 22       |     |
| 23          | KWARA     | 142,691,255.35   | 5,273.9371  | 52,739,371.29    | 0.953040%  | 19,582,618.79    | 215,013,245.43    | 328,422,339       | 23       |     |
| 24          | LAGOS     | 142,691,255.35   | 20,048.5143 | 200,485,142.58   | 32.335463% | 664,414,234.79   | 1,007,590,632.71  | 1,592,290,964     | 24       |     |
| 25          | NASSARAW  | 142,691,255.35   | 4,144.4228  | 41,444,227.54    | 0.801856%  | 16,476,162.74    | 200,611,645.63    | 308,536,918       | 25       |     |
| 26          | NIGER     | 142,691,255.35   | 8,786.4120  | 87,864,120.11    | 1.002910%  | 20,607,332.06    | 251,162,707.51    | 385,453,525       | 26       |     |
| 27          | OGUN      | 142,691,255.35   | 8,292.2887  | 82,922,886.75    | 2.719530%  | 55,879,651.10    | 281,493,793.20    | 431,353,825       | 27       |     |
| 28          | ONDO      | 142,691,255.35   | 7,653.7592  | 76,537,591.94    | 1.441067%  | 29,610,389.47    | 248,839,236.77    | 381,192,652       | 28       |     |
| 29          | OSUN      | 142,691,255.35   | 7,614.8590  | 76,148,589.73    | 1.304242%  | 26,798,971.05    | 245,638,816.13    | 374,932,429       | 29       |     |
| 30          | OYO       | 142,691,255.35   | 12,437.1919 | 124,371,918.71   | 3.027452%  | 62,206,689.06    | 329,269,863.12    | 939,850,073       | 30       |     |
| 31          | PLATEAU   | 142,691,255.35   | 7,070.3070  | 70,703,070.35    | 1.104791%  | 22,700,735.40    | 236,095,061.10    | 364,195,123       | 31       |     |
| 32          | RIVERS    | 142,691,255.35   | 11,533.7187 | 115,337,187.20   | 3.386346%  | 69,581,078.73    | 327,609,521.28    | 508,469,242       | 32       |     |
| 33          | SOKOTO    | 142,691,255.35   | 8,223.1162  | 82,231,161.68    | 0.751299%  | 15,437,344.37    | 240,359,761.39    | 366,053,816       | 33       |     |
| 34          | TARABA    | 142,691,255.35   | 5,117.4532  | 51,174,532.10    | 0.481034%  | 9,884,069.28     | 203,749,856.73    | 311,496,796       | 34       |     |
| 35          | YOBE      | 142,691,255.35   | 5,163.8403  | 51,638,403.17    | 0.436738%  | 8,973,893.48     | 203,303,552.00    | 310,322,409       | 35       |     |
| 36          | ZAMFARA   | 142,691,255.35   | 7,250.7708  | 72,507,707.86    | 0.414646%  | 8,519,965.11     | 223,718,928.32    | 340,145,870       | 36       |     |
| Grand Total |           | 5,136,885,192.54 | 308,213.11  | 3,082,131,115.52 | 100.00%    | 2,054,754,077.01 | 10,273,770,385.07 | 15,605,241,267.07 |          |     |

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS =N=878965611.33 IS NOT INCLUDED IN THIS TABLE

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# FIRS

## RESEARCH AND STATISTICS DEPARTMENT, REVENUE HOUSE (HEADQUARTERS), ABUJA ATTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY FOR THE MONTH OF JANUARY 2025

| S/NO | STATES      | ACTUAL COLLECTION =N= | % INDICES FOR DERIVATION |
|------|-------------|-----------------------|--------------------------|
| 1    | Abia        | 4 623 772 747 50      | 21 60                    |
| 2    | Adamawa     | 135 102 947 20        | 0 63                     |
| 3    | Akwa Ibom   | 203 942 752 26        | 0 95                     |
| 4    | Anamora     | 696 229 824 78        | 3 25                     |
| 5    | Bauchi      | 121 877 224 09        | 0 57                     |
| 6    | Bayelsa     | 101 771 341 17        | 0 48                     |
| 7    | Benue       | 147 410 301 18        | 0 69                     |
| 8    | Borno       | 180 022 190 81        | 0 84                     |
| 9    | Cross River | 182 534 272 95        | 0 85                     |
| 10   | Delta       | 662 204 726 94        | 3 09                     |
| 11   | Ebonyi      | 107 514 117 07        | 0 50                     |
| 12   | Edo         | 567 224 225 48        | 2 65                     |
| 13   | Ekiti       | 134 937 383 73        | 0 63                     |
| 14   | Enugu       | 411 453 141 50        | 1 92                     |
| 15   | FCT         | 878 965 611 33        | 4 11                     |
| 16   | Gombe       | 83 723 718 59         | 0 39                     |
| 17   | Imo         | 367 122 395 28        | 1 72                     |
| 18   | Jigawa      | 77 651 949 79         | 0 36                     |
| 19   | Kaduna      | 409 895 781 94        | 1 92                     |
| 20   | Kano        | 573 423 348 92        | 2 68                     |
| 21   | Katsina     | 174 043 604 80        | 0 81                     |
| 22   | Kebbi       | 99 484 188 68         | 0 46                     |
| 23   | Kogi        | 167 788 695 27        | 0 78                     |
| 24   | Kwara       | 195 608 722 59        | 0 91                     |
| 25   | Lagos       | 6 626 764 015 40      | 31 01                    |
| 26   | Nasarawa    | 164 578 659 33        | 0 77                     |
| 27   | Niger       | 205 844 475 80        | 0 98                     |
| 28   | Ogun        | 558 175 966 52        | 2 61                     |
| 29   | Ondo        | 295 775 070 86        | 1 38                     |
| 30   | Osun        | 267 692 107 49        | 1 25                     |
| 31   | Oyo         | 621 376 584 26        | 2 90                     |
| 32   | Plateau     | 226 755 261 91        | 1 06                     |
| 33   | Rivers      | 695 038 088 23        | 3 25                     |
| 34   | Sokoto      | 154 202 011 71        | 0 72                     |
| 35   | Taraba      | 98 730 930 06         | 0 46                     |
| 36   | Yobe        | 59 639 279 57         | 0 27                     |
| 37   | Zamfara     | 85 105 036 75         | 0 40                     |
|      |             | 21 403 688 302 23     | 100 00                   |

Research & Statistics Dept

Revenue Accounting & Refunds Dept

Prepared by:

MALA T. A.

Checked by:

LYEN C. B. B. B.

Approved By: Executive Chairman FIRS

Signature:

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Signature:

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Signature:

Date:

13.02.2025

Date:

13.02.2025

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Counter reviewed by:

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Date:

13.02.2025

Date:

13.02.2025

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**NON IMPORT EMT COLLECTION FOR THE MONTH**

| SN                 | STATE       | COLLECTIONS INDICES FOR DERIVATION |         | COLLECTIONS       |    |
|--------------------|-------------|------------------------------------|---------|-------------------|----|
|                    |             | Jan 2025                           |         | Dec 2024          |    |
| 1                  | ABIA        | 4,623,772,747.50                   | 21.6027 | 701,253,403.77    | 1  |
| 2                  | ADAMAWA     | 135,102,947.20                     | 0.6312  | 240,839,224.40    | 2  |
| 3                  | AKWA IBOM   | 203,942,752.26                     | 0.9528  | 331,148,051.76    | 3  |
| 4                  | ANAMBRA     | 696,229,824.28                     | 3.2528  | 1,226,758,662.57  | 4  |
| 5                  | BAUCHI      | 121,877,224.09                     | 0.5694  | 203,248,943.46    | 5  |
| 6                  | BAYELSA     | 101,771,341.17                     | 0.4755  | 175,902,548.28    | 6  |
| 7                  | BENUE       | 147,410,901.18                     | 0.6887  | 260,288,949.36    | 7  |
| 8                  | BORNO       | 180,022,190.81                     | 0.8411  | 300,446,694.62    | 8  |
| 9                  | CROSS RIVER | 182,534,272.95                     | 0.8528  | 327,427,960.60    | 9  |
| 10                 | DELTA       | 662,204,726.94                     | 3.0939  | 1,102,231,983.36  | 10 |
| 11                 | EBONYI      | 107,514,117.07                     | 0.5023  | 184,937,077.22    | 11 |
| 12                 | EDO         | 567,324,225.48                     | 2.6506  | 945,947,873.16    | 12 |
| 13                 | EKITI       | 134,937,383.73                     | 0.6304  | 224,024,744.37    | 13 |
| 14                 | ENUGU       | 411,453,141.50                     | 1.9223  | 698,823,537.65    | 14 |
| 15                 | GOMBE       | 83,723,218.59                      | 0.3912  | 147,161,227.13    | 15 |
| 16                 | IMO         | 367,122,395.28                     | 1.7152  | 585,281,238.45    | 16 |
| 17                 | JIGAWA      | 77,857,949.79                      | 0.3638  | 129,158,422.13    | 17 |
| 18                 | KADUNA      | 409,895,781.94                     | 1.9151  | 674,689,821.16    | 18 |
| 19                 | KANO        | 573,423,348.92                     | 2.6791  | 897,652,227.97    | 19 |
| 20                 | KATSINA     | 174,043,604.80                     | 0.8131  | 277,680,404.83    | 20 |
| 21                 | KEBBI       | 99,484,188.68                      | 0.4648  | 154,432,034.31    | 21 |
| 22                 | KOGI        | 167,788,695.27                     | 0.7839  | 279,749,928.66    | 22 |
| 23                 | KWARA       | 195,608,722.59                     | 0.9139  | 313,445,752.69    | 23 |
| 24                 | LAGOS       | 6,636,764,016.40                   | 31.0076 | 10,632,127,842.97 | 24 |
| 25                 | NASSARAWA   | 164,578,659.33                     | 0.7689  | 286,357,086.78    | 25 |
| 26                 | NIGER       | 205,844,475.80                     | 0.9617  | 349,965,344.42    | 26 |
| 27                 | OGUN        | 558,175,966.52                     | 2.6078  | 880,126,433.46    | 27 |
| 28                 | ONDO        | 295,775,070.86                     | 1.3819  | 478,455,483.35    | 28 |
| 29                 | OSUN        | 267,692,107.49                     | 1.2507  | 422,175,577.66    | 29 |
| 30                 | OYO         | 621,376,084.26                     | 2.9031  | 5,302,998,228.62  | 30 |
| 31                 | PLATEAU     | 226,755,261.91                     | 1.0594  | 397,696,592.55    | 31 |
| 32                 | RIVERS      | 695,038,088.23                     | 3.2473  | 1,156,892,793.09  | 32 |
| 33                 | SOKOTO      | 154,202,011.71                     | 0.7204  | 242,320,620.30    | 33 |
| 34                 | TARABA      | 98,730,930.06                      | 0.4613  | 169,020,703.00    | 34 |
| 35                 | YOBE        | 89,639,279.57                      | 0.4188  | 150,367,998.57    | 35 |
| 36                 | ZAMFARA     | 85,105,036.75                      | 0.3976  | 131,747,223.85    | 36 |
| 37                 | FCT-ABUJA   | 878,965,611.33                     | 4.1066  | 1,528,136,665.83  | 37 |
|                    |             | 21,403,688,302.24                  | 100.00  | 32,510,919,306.36 |    |
| <b>Grand Total</b> |             | 21,403,688,302.24                  | 100.00  | 32,510,919,306.36 |    |

SOURCE: FEDERAL INLAND REVENUE SERVICE- EMT DIRECTORATE  
18 February 2025

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