

S/N	STATE	OIL DERIVATION INDICES (13%)	GROSS DERIVATION ON OIL USING NEW INDICES	GAS DERIVATION INDICES (13%)	GROSS DERIVATION ON GAS USING NEW 13% DERIVATION	OIL DERIVATION INDICES (13%) PM	GROSS DERIVATION ON OIL USING PM 13% DERIVATION	GAS DERIVATION INDICES (13%) PM	GAS DERIVATION ON USING PM 13% DERIVATION	TOTAL MINERAL REVENUE Jan 2025	TOTAL MINERAL REVENUE Dec 2024	S/N
1	ABIA	0.0125954755	794.945.866.32	0.003052984508	104.871.625.81	0.014927060	0.00	0.005862970	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	0.2018609269	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	GROSS 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	FACT-ABUJA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	37
38	FACT-ABUJA & Rivers	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	38
39	REFUND TO NC	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	39
40	REFUND TO NC	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	40
41	REFUND TO NC	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	REFUND TO NC	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	43
44	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	44
45	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	45
46	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	46
47	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	47
48	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	48
49	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	49
50	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	50
51	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	51
52	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	52
53	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	53
54	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	54
55	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	55
56	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	56
57	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	57
58	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	58
59	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	59
60	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	60
61	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	61
62	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	62
63	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	63
64	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	64
65	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	65
66	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	66
67	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	67
68	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	68
69	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	69
70	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	70
71	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	71
72	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	72
73	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	73
74	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	74
75	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	75
76	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	76
77	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	77
78	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	78
79	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	79
80	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	80
81	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	81
82	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	82
83	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	83
84	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	84
85	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	85
86	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	86
87	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	87
88	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	88
89	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	89
90	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	90
91	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	91
92	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	92
93	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	93
94	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	94
95	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	95
96	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	96
97	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	97
98	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	98
99	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	99
100	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	100
101	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	101
102	Delta/Ordo Dispu	0.00	0.00	0	0.00	0	0.00	0				

**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	ANAMBRA	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	AKWA IBOM	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	3,536,639,983.53
5	BAUCHI	20	1,388,796,908.84	1,338,097,276.04	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	1,634,257,366.95
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	173,424,692.16	67,178,200.59	59,891,866.69	4,368,955,844.82
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	120,646,418.99	37,027,628.46	46,472,500.63	3,057,905,610.42
10	DELTA	25	1,735,996,136.05	1,180,261,949.98	45,973,332.84	112,839,748.84	334,983,936.36	103,826,609.28	99,175,137.98	13,792,001.03	33,851,924.65	2,282,041,496.63
11	EBONYI	13	902,717,990.74	626,626,694.59	45,973,332.84	156,239,652.24	271,563,504.86	87,112,387.27	75,013,129.11	42,569,120.73	46,871,985.67	2,998,004,954.37
12	EDO	18	1,249,917,217.95	926,620,989.51	141,897,057.01	156,239,652.24	208,564,179.01	82,363,224.05	56,605,278.11	12,646,437.11	12,646,437.11	2,380,524,654.47
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	152,569,740.78	16,453,055.69	44,267,901.47	3,046,017,604.98
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	2,087,133,390.35
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	1,133,479,232.22	37,536,447.37	234,359,478.37	366,433,963.26	173,490,538.68	180,896,906.12	11,260,935.17	70,307,843.51	4,082,341,171.63
17	JIGAWA	27	1,874,875,826.93	1,252,331,695.18	1,747,059,344.95	175,520,810.25	234,359,478.37	144,252,725.90	105,438,352.47	52,656,247.56	70,307,843.51	4,288,883,766.22
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	139,963,299.67	98,181,475.20	59,891,866.69	4,823,255,909.68
19	KANO	44	3,055,353,199.44	2,702,329,478.90	152,332,960.47	381,919,149.93	773,843,671.04	285,667,079.89	167,116,016.18	45,699,892.04	114,575,744.98	7,679,036,788.87
20	KATSINA	34	2,360,954,745.02	1,668,156,944.44	176,782,844.47	295,119,343.13	707,736,085.46	282,093,198.24	211,167,594.43	53,634,857.91	86,535,802.94	5,846,161,415.56
21	KEBBI	21	1,458,236,754.28	944,144,533.70	211,793,095.85	182,279,594.28	443,614,782.26	139,373,191.65	127,564,134.85	81,034,573.13	54,663,878.29	3,689,567,997.28
22	KOGI	21	1,458,236,754.28	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	2,688,407,375.59
23	KWARA	16	1,111,037,527.07	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
24	LAGOS	20	1,388,796,908.84	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
25	NASSARAWA	13	902,717,990.74	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
26	NIGER	25	1,735,996,136.05	1,073,624,311.40	121,573,600.05	173,599,613.60	208,733,902.19	68,677,236.46	55,332,636.56	36,471,911.30	52,079,884.08	3,178,890,004.48
27	OGUN	20	1,388,796,908.84	990,952,228.86	113,263,725.01	156,239,652.24	247,821,472.54	114,728,534.56	82,267,185.95	33,979,120.40	46,871,895.67	3,102,041,033.18
28	ONDO	18	1,249,917,217.95	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	4,112,394,340.33
29	OSUN	30	2,063,195,363.26	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	85,931,808.73	5,187,464,593.50
30	OYO	33	2,291,514,899.58	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	4,112,394,340.33
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	58,458,383.28	44,267,901.47	4,030,842,483.01
32	RIVERS	23	1,597,116,445.16	1,493,300,740.57	74,690,646.37	199,639,555.65	546,832,098.93	146,739,779.87	124,246,176.52	22,540,228.77	59,891,866.69	4,030,842,483.01
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	95,102,688.04	129,498,703.27	41,663,907.27	3,042,745,419.05
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	71,040,669.41	100,755,842.02	44,267,901.47	3,059,213,860.60
35	YOBE	17	1,180,477,372.51	668,575,916.92	335,852,778.09	147,559,671.56	383,550,366.62	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	61,794,459.18	43,842,501.42	17,182,749.94	15,623,865.22	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	5,374,644,037.20	4,030,983,022.90	2,015,491,513.95	2,015,491,513.95	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	4,030,983,022.90	2,015,491,513.95	2,015,491,513.95	134,366,100,929.95

**FEDERATION ACCOUNT: January,2025**

**NET ALLOCATION TO LGCs:**

SN	STATES	NOofLGCs	GROSS	TOT- DEDUCTN + ECOLOGICAL	NET	NET	GROSS	
					Jan 2025	Dec 2024	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
		<b>774</b>	<b>134,366,100,929.95</b>	<b>3,936,196,170.21</b>	<b>130,429,904,759.74</b>	<b>63,652,527,390.14</b>	<b>65,573,473,625.58</b>	

FEDERATION ACCOUNT: January, 2025

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

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

<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***

<i>S/NO</i>	<i>STATES</i>	<i>TOTAL DEDUCTIONS</i>	
			<u>1 STATUTORY REVENUE</u>
1	(787 detail records)	3,936,196,170.21	1
<u>TOTAL 1 STATUTORY REVENUE</u>		3,936,196,170.21	
<u>Grand Total</u>		<u>3,936,196,170.21</u>	

S/N	STATE	GROSS STATUTORY	TOTAL 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	4,686,623,819.18	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 STATUTORY-C	TOTAL DERIVATION OIL & GAS-D	E- ECOLOGY-C+0.72	TOTAL-F=C+D	DEDUCTION-G	STATE NET-H=F-G	LGCSGROSS-I	LGCS NET-J	SN
1	ABIA	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	4,569,795,012.42	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	1,634,257,386.95	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	4,598,206,575.15	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	31,635,687,241.17	2,538,458,917.29	28,971,480,975.36	3,918,267,488.92	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	3,042,765,588.31	955,996,408.49	2,380,524,654.47	2,311,188,984.92	12
13	EKITI	4,109,496,944.41	0.00	110,734,947.60	4,109,496,944.41	522,168,704.00	3,975,379,149.88	3,046,017,604.98	2,957,298,645.61	13
14	ENUGU	4,622,095,332.91	0.00	124,547,479.03	4,622,095,332.91	1,892,188,351.73	2,320,259,160.57	2,087,133,390.35	2,026,343,097.43	14
15	GOMBE	4,329,099,904.95	0.00	116,652,392.65	4,329,099,904.95	2,241,136,713.95	4,208,762,623.97	4,082,341,171.63	3,963,438,030.71	15
16	IMO	4,778,566,067.69	1,800,097,026.54	128,763,756.31	6,578,663,094.23	290,123,498.86	4,711,170,222.26	4,288,883,766.22	4,163,964,821.57	16
17	JIGAWA	5,139,791,085.70	0.00	138,497,364.58	5,139,791,085.70	6,021,863,068.27	1,288,027,767.58	4,823,255,909.68	4,682,772,727.84	17
18	KADUNA	6,021,863,068.27	0.00	162,265,771.30	6,021,863,068.27	1,557,429,751.70	5,536,265,124.53	7,679,036,788.87	7,455,375,523.17	18
19	KANO	7,290,135,667.42	0.00	196,440,781.19	7,290,135,667.42	4,811,707,669.36	4,015,703,973.50	5,846,181,415.57	5,675,904,286.96	19
20	KATSINA	5,649,647,667.58	0.00	152,236,014.73	5,649,647,667.58	1,481,707,669.36	4,259,628,322.96	3,689,567,997.28	3,582,104,851.73	20
21	KEBBI	4,853,075,524.24	0.00	130,771,496.16	4,853,075,524.24	876,486,702.88	4,066,339,996.24	3,813,438,780.57	3,702,367,748.12	21
22	KOGI	5,079,704,976.94	0.00	136,878,277.82	5,079,704,976.94	1,122,915,396.83	2,858,018,573.59	2,698,407,375.59	2,619,812,986.01	22
23	KWARA	4,091,175,218.83	0.00	110,241,248.41	4,091,175,218.83	8,530,201,484.76	-2,539,115,973.08	4,596,726,678.31	4,462,841,435.25	23
24	LAGOS	6,156,992,495.08	0.00	165,906,983.40	6,156,992,495.08	488,300,489.70	3,635,955,657.71	2,407,444,461.34	2,337,324,719.75	24
25	NASSARAWA	4,238,466,317.64	0.00	114,210,170.24	4,238,466,317.64	1,701,676,999.39	3,595,746,393.50	4,455,993,994.58	4,326,207,761.73	25
26	NIGER	5,444,121,271.47	0.00	146,697,878.57	5,444,121,271.47	4,343,730,627.22	-188,843,622.13	3,178,890,004.48	3,086,300,975.22	26
27	OGUN	4,269,945,414.46	0.00	115,058,409.37	4,269,945,414.46	1,236,426,986.04	5,449,111,653.09	3,036,041,033.18	2,947,612,653.57	27
28	ONDO	4,278,404,654.53	2,522,420,337.56	115,286,352.97	6,800,824,992.09	1,972,793,197.30	2,105,926,470.39	4,112,394,340.33	3,992,615,864.39	28
29	OSUN	4,191,668,827.72	0.00	112,949,160.03	4,191,668,827.72	2,886,374,702.09	2,129,649,101.98	5,187,464,593.50	5,036,373,391.75	29
30	OYO	5,154,929,078.65	0.00	138,905,274.57	5,154,929,078.65	1,963,590,869.37	2,706,492,589.71	3,251,845,252.76	3,157,131,313.36	30
31	PLATEAU	4,799,408,847.17	0.00	129,325,388.10	4,799,408,847.17	6,043,605,796.95	18,599,614,355.93	4,030,842,463.01	3,913,439,294.48	31
32	RIVERS	4,956,653,686.82	19,820,128,990.56	133,562,524.50	24,776,782,677.38	1,143,511,286.76	3,785,250,027.81	4,059,682,237.67	3,941,439,065.69	32
33	SOKOTO	5,065,250,089.43	0.00	136,488,774.86	5,065,250,089.43	659,100,323.40	3,648,842,993.69	3,042,745,419.05	2,954,121,766.06	33
34	TARABA	4,427,240,208.95	0.00	119,296,891.86	4,427,240,208.95	898,255,634.56	3,542,680,916.88	3,059,213,860.60	2,970,110,544.27	34
35	YOBE	4,563,916,332.86	0.00	122,979,781.42	4,563,916,332.86	1,030,557,172.19	3,419,837,277.37	2,764,204,225.80	2,683,693,423.11	35
36	ZAMFARA	4,573,636,142.01	0.00	123,241,692.45	4,573,636,142.01	0.00	0.00	1,220,864,095.85	1,185,304,947.43	36
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	134,366,100,929.95	130,429,904,759.74	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 STATUTORY = 26.72%	4) STATUTORY = 26.0%	5) STATES ECOLOGICAL FUNDS = 0.72%	6) LGCS GROSS = 20.6%	7) LGCS = 20%	8) LGCS ECOLOGICAL FUNDS = 0.6%	TOTAL ECOLOGICAL FUNDS = 5+8	SN
1	ABIA	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	4,454,992,997.63	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	4,496,392,897.64	124,515,495.63	4,685,641,858.65	4,549,069,766.68	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	226,162,676.30	4
5	BAUCHI	5,497,604,475.70	5,349,465,432.94	148,139,042.76	4,015,013,277.84	3,898,071,143.53	116,942,134.31	265,061,177.06	5
6	BAVELSA	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	4,368,965,844.82	4,241,704,703.70	127,261,141.11	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	2,910,684,421.72	87,320,532.65	203,121,646.22	12
13	EKITI	4,109,496,944.41	3,998,761,966.80	110,734,947.60	2,380,524,654.47	2,311,188,984.92	69,335,669.55	180,070,617.15	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	116,652,392.65	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	162,266,771.30	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	4,863,075,524.24	4,722,304,028.08	130,771,496.16	3,669,567,997.28	3,582,104,851.73	107,463,145.55	238,234,641.71	21
22	KOGI	5,079,704,976.94	4,942,826,699.12	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	4,278,404,664.53	4,163,118,301.57	115,286,362.97	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	3,992,615,664.39	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	250,965,703.03	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	35,559,148.42	37
		<u>174,284,573,633.41</u>	<u>169,588,282,727.12</u>	<u>4,696,290,906.29</u>	<u>134,366,100,929.95</u>	<u>130,452,525,174.71</u>	<u>3,913,575,755.24</u>	<u>8,609,866,661.53</u>	

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

	=N=
Balance as at 31st January, 2025	771,886,314,511.10
<b>GRAND TOTAL</b>	<b>771,886,314,511.10</b>

*C. O. Nwabuko*  
**C. O. NWABUKO**

BANKING SERVICES DEPARTMENT

*H. S. Yahaya*  
**H. S. YAHAYA**

BANKING SERVICES DEPARTMENT

*Daniella Angyu*  
**DANIELLA ANGYU**

BANKING SERVICES DEPARTMENT

*40*

**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 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	COLLECTIONS Dec 2024	COLLECTIONS	
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
<b>Grand Total</b>		<b>564,611,830,614.20</b>	<b>100.00</b>	<b>516,756,123,738.79</b>	
		<b>564,611,830,614.20</b>	<b>100.00</b>	<b>516,756,123,738.79</b>	

# 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	ADAVAWA	1,391,192,079.30	0.50
3	AKWA IBOM	3,524,568,629.92	1.00
4	ANAMBRA	3,559,408,398.14	0.63
5	BAUC-	2,440,483,547.25	0.43
6	BAYELSA	12,796,542,389.30	2.27
7	BENUE	2,080,371,155.77	0.36
8	BORNO	1,503,813,815.90	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	6,085,617,442.35	0.90
13	EKITI	4,984,070,313.13	0.88
14	ENUGU	1,751,757,983.08	0.31
15	GOMBE	2,193,155,730.93	0.38
16	IMO	1,536,077,561.37	0.28
17	JIGAWA	3,567,430,754.72	0.63
18	KADUNA	3,502,116,233.29	0.67
19	KANO	4,588,093,786.34	1.70
20	KATSINA	3,850,305,303.15	0.66
21	KEBB	1,930,479,478.65	0.34
22	KOGI	7,668,523,180.98	0.47
23	KWARA	3,627,114,784.28	1.69
24	LAGOS	301,521,827,312.79	34.11
25	ONDO	355,781,495.82	0.17
26	INASARAWA	1,121,872,493.01	0.55
27	NIGER	1,756,393,214.89	0.67
28	OGUN	2,307,850,268.74	0.41
29	OSUN	539,412,372.70	0.10
30	OYO	27,729,874,925.11	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	1,452,645,933.31	0.26
37	FCT	13,500,344,029.62	4.10
		564,611,830,614.19	100.00

Research & Statistics Dept:	Revenue Accounting & Refunds Dept:
Prepared by: <i>M. O. A.</i>	Checked by: <i>John C. E.</i>
Signature: <i>[Signature]</i>	Signature: <i>[Signature]</i>
Date: <i>15-1-25</i>	Date: <i>14-2-25</i>
Checked by: <i>[Signature]</i>	Counter reviewed by: <i>[Signature]</i>
Signature: <i>[Signature]</i>	Signature: <i>[Signature]</i>
Date: <i>15-1-25</i>	Date: <i>14-2-25</i>

44

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

MONTHS	NCS VAT N	FIRS VAT. N	TOTAL 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*  
 .....  
 NWABUKO CATHERINE O.  
 D/MGR

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

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

*45*

## 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
<b>Grand Total</b>	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**

SNO	STATES	EQUALITY 50% POPULATION 30%			DERIVATION 20%		GROSS	DEDUCTION	NET VAT	PMGROSS
							Jan 2025	Jan 2025	Jan 2025	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	0.00	13,064,651,561.95	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	17,226,172,314.23	35,336,454,963.65	0.00	35,336,454,963.65	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	0.00	10,847,236,992.50	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	0.00	14,573,030,352.90	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</b>	<b>251,573,187,625.46</b>	<b>211,704,896,762.66</b>	

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

<i>SNO 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

Page 49 (1 of 3)

GRANDSUM

1	2	3	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS			10	11
			4	5	6	7	8	9		
SNO	STATES	NO OF LGOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCS GROSS STATUTORY REVENUE	LGCS NET STATUTORY	NET VAT TO LGOVT	TOTAL PAID (5+6+8+9)	SNO
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	5,423,215,990.44	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	4,685,541,866.65	4,549,069,765.68	7,652,916,725.06	43,052,304,515.09	3
4	ANAMBRA	21	5,894,676,099.23	5,199,947,764.04	8,718,292,483.66	3,536,839,983.53	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	20,590,998,260.06	5
6	BAYELSA	8	25,283,827,055.40	23,515,670,771.08	8,016,685,253.47	1,634,257,366.95	1,586,657,637.81	3,358,895,607.80	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	5,197,123,802.02	8,740,843,099.26	4,743,376,775.82	4,605,220,170.70	6,974,592,877.88	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	28,948,500,236.61	9,053,278,191.31	3,918,267,468.92	2,968,840,398.47	6,866,256,241.56	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	3,804,143,173.71	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	3,046,017,604.98	2,311,168,984.92	4,329,925,940.86	15,105,801,368.00	13
14	ENUGU	17	4,622,085,332.91	3,975,379,149.88	7,758,659,012.51	4,082,341,171.63	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	7,110,375,673.71	2,087,133,990.35	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	4,288,883,766.22	3,963,498,030.71	6,650,893,212.80	23,086,971,805.31	16
17	JIGAWA	27	5,139,791,085.70	4,711,170,222.26	8,348,999,271.86	4,288,883,766.22	4,163,964,821.57	7,050,547,631.27	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	4,662,372,727.84	7,320,944,153.13	23,466,739,964.14	18
19	KANO	44	7,290,135,657.42	5,536,265,124.53	13,566,400,727.03	7,679,036,788.87	7,455,575,523.17	13,064,651,561.95	39,622,692,936.68	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	8,992,799,882.52	28,696,801,732.19	20
21	KEBBI	21	4,853,075,524.24	4,259,628,322.96	7,767,872,590.59	3,689,567,997.28	3,702,367,748.12	5,413,335,035.44	20,940,678,544.44	21
22	KOGI	21	5,079,704,976.94	4,066,339,986.24	7,896,923,997.00	3,813,438,780.57	2,619,812,986.01	4,727,696,993.37	21,083,966,176.81	22
23	KWARA	16	4,091,175,218.83	2,858,018,673.59	8,101,951,098.78	2,699,407,375.55	2,619,812,986.01	4,727,696,993.37	18,307,479,661.75	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	35,336,454,963.65	82,180,809,881.56	24
25	NASSARAWA	13	4,238,466,317.64	3,635,955,667.71	6,857,326,261.35	2,407,444,461.34	2,337,324,719.75	3,996,442,063.11	16,227,048,701.91	25
26	NIGER	25	5,444,121,271.47	3,595,746,393.50	8,568,426,721.90	4,455,993,994.56	4,326,207,761.73	6,531,109,139.69	23,022,490,016.82	26
27	OGUN	20	4,269,945,414.46	-188,843,622.13	8,198,846,498.99	3,178,890,004.48	3,086,300,975.22	5,466,103,707.69	16,562,407,559.77	27
28	ONDO	18	6,800,824,922.09	5,449,111,653.09	7,799,864,515.70	3,096,041,033.18	2,947,612,653.57	4,868,472,661.83	21,065,061,504.19	28
29	OSUN	30	4,191,688,897.72	2,105,926,470.39	7,733,605,363.64	4,112,394,340.33	5,036,373,391.75	10,847,236,992.51	20,606,048,371.77	29
30	OYO	33	5,154,929,078.65	2,706,492,569.71	13,023,044,139.30	5,187,464,593.50	3,992,618,864.39	6,773,900,673.34	31,036,303,625.53	30
31	PLATEAU	17	4,789,408,847.17	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	31
32	RIVERS	23	24,776,782,677.38	18,599,614,355.93	21,000,649,878.94	4,030,842,463.01	3,913,439,284.46	14,573,030,362.90	68,095,733,872.25	32
33	SOKOTO	23	5,065,250,089.43	3,785,250,027.81	8,454,105,464.26	4,059,682,237.67	3,941,439,065.69	6,124,357,864.88	22,305,152,422.64	33
34	TARABA	16	4,427,240,208.95	3,648,842,993.69	6,906,504,732.05	3,042,745,419.05	2,964,121,766.06	3,924,504,258.31	17,433,973,770.11	34
35	YOBE	17	4,563,916,332.96	3,542,680,916.88	7,084,245,661.51	3,059,213,860.80	2,970,110,544.27	4,206,618,064.73	17,803,665,207.40	35
36	ZAMFARA	14	4,573,636,142.01	3,419,897,277.37	7,720,909,412.77	2,764,204,225.80	2,683,693,423.11	4,162,327,956.74	17,986,768,098.99	36
37	FACT-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			774	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

S/NO	2	3	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS			10	11
			4	5	6	7	8	9		
	STATES	NO OF LGOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCS GROSS STATUTORY REVENUE	LGCS NET STATUTORY	NET VAT TO LGOVT	TOTAL PAID (5+6+8+9)	SNO
<b>SUB-TOTAL B/F</b>			<b>271,748,705,402.36</b>	<b>197,736,300,621.76</b>	<b>351,722,414,589.87</b>	<b>134,366,100,929.95</b>	<b>130,429,904,759.74</b>	<b>251,573,187,625.46</b>	<b>931,461,807,596.83</b>	
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	38
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	39
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	40
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	41
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	42
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	43
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	44
45	13% Derivation Refund on Withdrawals from ECA	0	100,000,000,000.00	100,000,000,000.00	0.00	0.00	0.00	0.00	100,000,000,000.00	45
46	13% DERIVATION IRO INPC 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	46
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	47
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	48
49	REFUND DUE TO STATES FROM THE NET OFF WITH STATES FROM THE WITHDRAWALS MADE FROM ECA I/4	0	63,417,515,339.90	63,417,515,339.90	0.00	0.00	0.00	0.00	63,417,515,339.90	49
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	50
51	ECOLOGY	0	0.00	4,696,290,906.29	0.00	0.00	0.00	0.00	8,609,866,861.53	51
52	LGCS TOTAL DEDUCTIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	22,620,414.97	52
<b>SUB-TOTAL C/F</b>			<b>1,442,099,914,875.14</b>	<b>1,516,112,319,656.19</b>	<b>168,590,712,295.77</b>	<b>0.00</b>	<b>3,936,196,170.21</b>	<b>0.00</b>	<b>1,688,639,228,122.17</b>	
<b>SUB-TOTAL B/F</b>			<b>1,442,099,914,875.14</b>	<b>1,516,112,319,656.19</b>	<b>168,590,712,295.77</b>	<b>0.00</b>	<b>3,936,196,170.21</b>	<b>0.00</b>	<b>1,688,639,228,122.17</b>	

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

TOTAL FUNDS!!!: 2,620,101,035,718.55  
AS ON PAGE 17!!!

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

ACCT BALANCED!!! 0.00

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

<i>SN</i>	<i>DESCRIPTION</i>	<i>Jan 2024</i>	<i>Dec 2023</i>	<i>VARIANCE</i>
<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>SN</i>	<i>DESCRIPTION</i>	Jan 2024	Dec 2023	<i>VARIANCE</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>
	<b><u>VAT</u></b>			
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>
		<u>686,737,272,837.75</u>	<u>764,219,585,831.79</u>	<u>-77,482,312,994.04</u>
	<b><u>GRAND TOTAL</u></b>	<u>1,199,816,990,880.89</u>	<u>1,077,407,933,273.86</u>	<u>122,409,057,607.03</u>

**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**

	= N=	
Amount to be due for the month of January, 2025		21,403,688,302.23
<b>GRAND TOTAL</b>		<b>21,403,688,302.23</b>

*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	EMTLLEVY CM	EMTLLEVY 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>

65

**DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO LOCAL GOVERNMENTS**

SNO STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS		
				Jan 2025	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>	

66

**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	SUN	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	
<b>Grand Total</b>		<b>5,136,885,192.54</b>	<b>308,213.11</b>	<b>3,082,131,115.52</b>	<b>100.00%</b>	<b>2,054,754,077.01</b>	<b>10,273,770,385.07</b>	<b>15,605,241,267.07</b>		

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

67  
Page 1B

# 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	Akwai Ibom	203 942 752 26	0 95
4	Anambra	696 229 824 78	3 25
5	Bauchi	121 877 224 09	0 57
6	Bayelsa	101 771 341 17	0 48
7	Benue	147 410 901 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	134 637 383 73	0 63
14	Enugu	411 453 141 50	1 92
15	FCT	878 966 611 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 97	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	6 636 764 015 40	31 01
26	Nasarawa	164 578 659 33	0 77
27	Niger	205 844 475 80	0 96
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	621 376 084 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	89 639 279 57	0 42
37	Zamfara	85 105 036 75	0 40
		<b>21 403 688 302 23</b>	<b>100 00</b>

Research & Statistics Dept	Revenue Accounting & Refunds Dept	
Prepared by: <u>MALA T. AI</u>	Checked by: <u>MYRA C. IROGHE</u>	Approved By: Executive Chairman FIRS
Signature: <u>[Signature]</u>	Signature: <u>[Signature]</u>	Signature:
Date: <u>13/02/2025</u>	Date: <u>13/2/25</u>	Date:
Checked by: <u>[Signature]</u>	Counter reviewed by: <u>[Signature]</u>	
Signature: <u>[Signature]</u>	Signature: <u>[Signature]</u>	
Date: <u>13/02/25</u>	Date: <u>13/02/25</u>	

68.

**NON IMPORT EMT COLLECTION FOR THE MONTH**

SN	STATE	COLLECTIONS INDICES FOR DERIVATION			
		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	BENUUE	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
<b>Grand Total</b>		21,403,688,302.24	100.00	32,510,919,306.36	
		21,403,688,302.24	100.00	32,510,919,306.36	

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

69