

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	4,587,365,223.95	1,925,329,295.36	123,611,637.77	6,512,694,519.31	777,452,738.02	5,611,630,143.52	2,972,771,525.03	2,886,185,946.63	1
2	ADAMAWA	4,880,167,725.67	0.00	131,501,525.54	4,880,167,725.67	1,097,196,411.90	3,651,469,788.23	3,749,724,616.60	3,640,509,336.50	2
3	AKWA IBOM	4,925,518,740.82	26,712,903,328.11	132,723,558.88	31,638,422,068.93	1,361,547,812.48	30,144,150,697.56	4,994,412,845.17	4,848,944,509.87	3
4	ANAMBRA	4,871,025,305.98	1,027,832,391.52	131,255,172.92	5,898,857,697.50	571,590,415.69	5,196,012,108.89	3,769,988,525.97	3,660,183,034.92	4
5	BAUCHI	5,860,006,641.58	0.00	157,904,370.58	5,860,006,641.58	3,560,659,947.45	2,141,442,423.55	4,279,683,010.69	4,155,032,049.22	5
6	BAYELSA	4,334,739,311.92	28,718,770,523.93	116,804,352.72	33,053,509,835.85	1,658,575,498.57	31,278,129,984.56	1,741,987,636.01	1,691,250,132.05	6
7	BENUE	5,494,135,040.94	0.00	148,045,555.00	5,494,135,040.94	417,262,897.25	4,928,826,586.70	4,656,957,476.76	4,521,317,938.60	7
8	BORNO	6,086,714,238.81	0.00	164,013,257.93	6,086,714,238.81	328,160,255.12	5,594,540,725.76	5,056,060,240.91	4,908,796,350.40	8
9	CROSS RIVER	4,926,358,745.52	0.00	132,746,193.74	4,926,358,745.52	2,638,142,961.02	2,155,469,590.76	3,259,482,792.12	3,164,546,400.11	9
10	DELTA	4,974,247,728.27	38,810,748,958.94	134,036,615.43	43,784,996,667.21	2,538,458,917.29	41,112,501,154.49	4,176,559,716.67	4,054,912,346.28	10
11	EBONYI	4,382,868,268.94	0.00	118,101,240.78	4,382,868,268.94	1,055,095,679.81	3,209,671,348.35	2,411,155,304.53	2,340,927,480.13	11
12	EDO	4,580,799,780.75	3,719,519,571.58	123,434,724.63	8,300,319,352.33	2,324,053,416.67	5,852,831,211.03	3,195,633,483.95	3,102,556,780.54	12
13	EKITI	4,380,395,041.92	0.00	118,034,596.94	4,380,395,041.92	2,407,601,441.89	1,854,759,003.09	2,537,448,873.83	2,463,542,595.95	13
14	ENUGU	4,926,783,923.54	0.00	132,757,650.63	4,926,783,923.54	522,168,704.00	4,271,857,568.91	3,246,811,129.19	3,152,243,814.74	14
15	GOMBE	4,614,474,232.77	0.00	124,342,120.04	4,614,474,232.77	1,882,188,351.73	2,597,943,760.99	2,224,717,253.38	2,159,919,663.47	15
16	IMO	5,093,569,211.40	3,386,141,024.80	137,251,864.98	8,479,710,236.20	2,241,136,713.95	6,101,321,657.27	4,351,449,160.21	4,224,707,922.54	16
17	JIGAWA	5,478,606,187.78	0.00	147,627,112.84	5,478,606,187.78	290,123,498.86	5,040,855,576.07	4,571,607,045.60	4,438,453,442.33	17
18	KADUNA	6,418,824,368.09	0.00	172,962,333.27	6,418,824,368.09	4,571,569,529.39	1,674,292,505.43	5,141,205,008.41	4,991,461,173.22	18
19	KANO	7,770,701,504.50	0.00	209,390,160.30	7,770,701,504.50	1,557,429,751.70	6,003,881,592.50	8,185,239,004.12	7,946,833,994.58	19
20	KATSINA	6,022,072,512.19	0.00	162,271,415.00	6,022,072,512.19	1,481,707,669.36	4,378,093,427.83	6,231,561,778.32	6,050,059,978.95	20
21	KEEBI	5,172,990,332.39	0.00	139,391,955.06	5,172,990,332.39	462,641,533.47	4,570,966,843.86	3,932,784,372.58	3,818,237,254.93	21
22	KOGI	5,414,559,201.87	0.00	145,901,295.86	5,414,559,201.87	876,486,702.88	4,392,171,203.13	4,064,820,719.67	3,946,427,883.18	22
23	KWARA	4,360,865,547.93	0.00	117,508,353.09	4,360,865,547.93	1,122,915,396.83	3,120,441,798.01	2,876,286,428.49	2,792,511,095.62	23
24	LAGOS	6,562,861,528.65	0.00	176,843,574.13	6,562,861,528.65	8,530,201,484.76	-2,144,183,530.24	4,899,742,966.86	4,757,032,006.66	24
25	MASSARAWA	4,517,866,078.08	0.00	121,738,906.30	4,517,866,078.08	488,300,489.70	3,907,826,662.09	2,566,143,234.76	2,491,401,198.79	25
26	NIGER	5,802,997,823.75	0.00	156,368,204.83	5,802,997,823.75	1,701,645,772.12	3,944,983,846.80	4,749,733,182.60	4,611,391,439.42	26
27	OGUN	4,551,420,277.42	0.00	122,643,061.37	4,551,420,277.42	4,343,730,627.22	85,046,568.83	3,388,442,479.16	3,289,749,979.77	27
28	ONDO	4,560,437,150.72	2,779,149,398.95	122,886,031.01	7,339,586,549.67	1,236,426,986.04	5,980,273,532.62	3,236,176,901.63	3,141,919,321.97	28
29	OSUN	4,467,983,696.96	0.00	120,394,770.28	4,467,983,696.96	1,972,793,197.30	2,374,795,729.38	4,383,483,434.22	4,255,809,159.43	29
30	OYO	5,494,742,077.44	0.00	148,061,912.27	5,494,742,077.44	2,886,374,702.09	2,460,305,463.08	5,529,422,333.89	5,368,371,197.96	30
31	PLATEAU	5,115,785,947.21	0.00	137,650,519.54	5,115,785,947.21	1,963,590,869.37	3,014,344,568.30	3,466,206,938.46	3,365,249,454.81	31
32	RIVERS	5,283,396,368.93	25,293,949,048.69	142,366,968.03	30,577,345,417.62	6,043,605,796.95	24,391,372,652.65	4,296,555,655.98	4,177,413,258.24	32
33	SOKOTO	5,399,151,447.97	0.00	145,486,116.86	5,399,151,447.97	1,143,511,286.76	4,110,154,044.34	4,327,296,548.99	4,201,258,785.43	33
34	TARABA	4,719,083,947.01	0.00	127,160,944.68	4,719,083,947.01	659,100,323.40	3,932,822,678.93	3,243,323,240.71	3,148,857,515.25	34
35	YOBE	4,864,769,762.97	0.00	131,086,610.38	4,864,769,762.97	888,155,634.56	3,835,527,518.03	3,260,877,282.17	3,165,900,273.95	35
36	ZAMFARA	4,875,130,302.08	0.00	131,365,786.58	4,875,130,302.08	1,030,517,172.19	3,713,247,343.31	2,946,420,608.01	2,860,602,532.05	36
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	1,301,343,474.56	1,263,440,266.56	37
		185,773,415,226.71	132,374,343,541.88	5,005,870,470.18	318,147,758,768.59	66,652,120,487.78	244,449,767,810.63	143,223,516,230.18	139,051,957,505.02	

GROSS STATUTORY AND ECOLOGICAL REVENUE ALLOCATION TO STATES AND LGCS

Page 394

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	4,587,365,223.95	4,463,753,586.18	123,611,637.77	2,972,771,525.03	2,886,185,946.63	86,585,578.40	210,197,216.17	1
2	ADAMAWA	4,880,167,725.67	4,748,666,200.13	131,501,525.54	3,749,724,616.60	3,640,509,336.50	109,215,280.10	240,716,805.64	2
3	AKWA IBOM	4,925,518,740.82	4,792,795,181.94	132,723,558.88	4,994,412,845.17	4,848,944,509.87	145,468,335.30	278,191,894.18	3
4	ANAMBRA	4,871,025,305.98	4,739,770,133.06	131,255,172.92	3,769,988,525.97	3,660,183,034.92	109,805,491.05	241,060,663.96	4
5	BAUCHI	5,860,006,641.58	5,702,102,271.00	157,904,370.58	4,279,683,010.69	4,155,032,049.22	124,650,961.48	282,555,332.06	5
6	BAYELSA	4,334,739,311.92	4,217,934,959.21	116,804,352.72	1,741,967,636.01	1,691,250,132.05	50,737,503.96	167,541,856.68	6
7	BENUE	5,494,135,040.94	5,346,089,485.95	148,045,555.00	4,666,957,476.76	4,521,317,938.60	135,639,538.16	283,685,093.15	7
8	BORNO	6,086,714,238.81	5,922,700,980.88	164,013,257.93	5,056,060,240.91	4,908,796,350.40	147,263,890.51	311,277,148.44	8
9	CROSS RIVER	4,926,358,745.52	4,793,612,551.78	132,746,193.74	3,259,482,792.12	3,164,546,400.11	94,936,392.00	227,682,585.74	9
10	DELTA	4,974,247,728.27	4,840,211,112.84	134,036,615.43	4,176,559,716.67	4,054,912,346.28	121,647,370.39	255,683,985.82	10
11	EBONYI	4,382,866,268.94	4,264,767,028.16	118,101,240.78	2,411,155,304.53	2,340,927,480.13	70,227,824.40	188,329,065.18	11
12	EDO	4,580,799,780.75	4,457,365,056.12	123,434,724.63	3,195,633,483.95	3,102,556,780.54	93,076,703.42	216,511,428.05	12
13	EKITI	4,380,395,041.92	4,262,360,444.98	118,034,596.94	2,537,448,873.83	2,463,542,595.95	73,906,277.88	191,940,874.82	13
14	ENUGU	4,926,783,923.54	4,794,026,272.91	132,757,650.63	3,246,811,129.19	3,152,243,814.74	94,567,314.44	227,324,965.08	14
15	GOMBE	4,614,474,232.77	4,490,132,112.72	124,342,120.04	2,224,717,253.38	2,159,919,663.47	64,797,589.90	189,139,709.95	15
16	IMO	5,093,569,211.40	4,956,317,346.42	137,251,864.98	4,351,449,160.21	4,224,707,922.54	126,741,237.68	263,993,102.65	16
17	JIGAWA	5,478,606,187.78	5,330,979,074.93	147,627,112.84	4,571,607,045.60	4,438,453,442.33	133,153,603.27	280,780,716.11	17
18	KADUNA	6,418,824,368.09	6,245,862,034.82	172,962,333.27	5,141,205,008.41	4,991,461,173.22	149,743,835.20	322,706,168.47	18
19	KANO	7,770,701,504.50	7,561,311,344.20	209,390,160.30	8,185,239,004.12	7,946,833,984.58	238,405,019.54	447,795,179.84	19
20	KATSINA	6,022,072,512.19	5,859,801,097.19	162,271,415.00	6,231,561,778.32	6,050,059,978.95	181,501,799.37	343,773,214.37	20
21	KEBBI	5,172,990,332.39	5,033,598,377.33	139,391,956.06	3,932,784,372.58	3,818,237,254.93	114,547,117.65	253,939,072.71	21
22	KOGI	5,414,559,201.87	5,268,657,906.01	145,901,295.86	4,064,820,719.67	3,946,427,883.18	118,392,836.50	264,294,132.35	22
23	KWARA	4,360,865,547.93	4,243,357,194.84	117,508,353.09	2,876,286,428.49	2,792,511,095.62	83,775,332.87	201,283,685.66	23
24	LAGOS	6,562,861,528.65	6,386,017,954.52	176,843,574.13	4,899,742,966.86	4,757,032,006.66	142,710,960.20	319,554,534.33	24
25	MASSARAWA	4,517,866,078.08	4,396,127,171.79	121,738,906.30	2,566,143,234.76	2,491,401,198.79	74,742,035.96	196,480,942.26	25
26	NIGER	5,802,997,823.75	5,646,629,618.92	156,368,204.83	4,749,733,182.60	4,611,391,439.42	138,341,743.18	294,709,948.01	26
27	OGUN	4,551,420,277.42	4,428,777,216.05	122,643,061.37	3,388,442,479.16	3,289,749,979.77	98,692,499.39	221,335,560.76	27
28	ONDO	4,560,437,150.72	4,437,551,119.71	122,886,031.01	3,236,176,901.63	3,141,919,321.97	94,257,579.66	217,143,610.67	28
29	OSUN	4,467,983,696.96	4,347,588,926.68	120,394,770.28	4,383,483,434.22	4,255,809,159.43	127,674,274.78	248,069,045.06	29
30	OYO	5,494,742,077.44	5,346,680,165.17	148,061,912.27	5,529,422,333.89	5,368,371,197.96	161,051,135.94	309,113,048.20	30
31	PLATEAU	5,115,785,947.21	4,977,935,427.67	137,850,519.54	3,466,206,938.46	3,365,249,454.81	100,957,483.64	238,808,003.18	31
32	RIVERS	5,283,396,368.93	5,141,029,400.91	142,366,968.03	4,296,555,665.98	4,171,413,258.24	125,142,397.75	267,509,365.77	32
33	SOKOTO	5,399,151,447.97	5,253,665,331.10	145,486,116.86	4,327,296,548.99	4,201,258,785.43	126,037,763.56	271,523,880.42	33
34	TARABA	4,719,083,947.01	4,591,923,002.33	127,160,944.68	3,243,323,240.71	3,148,857,515.25	94,465,725.46	221,626,670.14	34
35	YOBE	4,864,769,762.97	4,733,683,152.59	131,086,610.38	3,260,877,282.17	3,165,900,273.95	94,977,008.22	226,063,618.60	35
36	ZAMFARA	4,875,130,302.08	4,743,764,515.50	131,365,786.58	2,946,420,608.01	2,860,602,532.05	85,818,075.96	217,183,862.54	36
37	FCT-ABUJA	0.00	0.00	0.00	1,301,343,474.56	1,263,440,266.56	37,903,208.00	37,903,208.00	37
		185,773,415,226.71	180,767,544,756.53	5,005,870,470.18	143,223,516,230.18	139,051,957,505.02	4,171,558,725.15	9,177,429,195.33	

CENTRAL BANK OF NIGERIA, ABUJA
DEDDED TAX (VAT) ACCOUNT COMPONENT STATEMENT
FOR THE MONTH OF FEBRUARY, 2025

	=N=
Balance as at 28th February 2025	654,455,847,385.22
GRAND TOTAL	654,455,847,385.22

C.O. NWABUKO

H.S. YAHAYA

DANIELLA ANGYU

BANKING SERVICES DEPARTMENT BANKING SERVICES DEPARTMENT BANKING SERVICES DEPARTMENT

TOTAL VALUE ADDED TAX (VAT)

DESCRIPTION	Feb 2025	Jan 2025	INCREASE/DECREASE
VAT FOR DISTRIBUTION	654,455,847,385.22	771,886,314,511.10	-117,430,467,125.88
VAT DEDUCTIONS AT SOURCE	-45,026,562,300.10	-53,105,778,438.36	8,079,216,138.26
	<u>609,429,285,085.12</u>	<u>718,780,536,072.74</u>	<u>-109,351,250,987.62</u>

Distribution of Value Added Tax (VAT)

		Feb 2025	Jan 2025	INCREASE/DECREASE
Federal Government	15.00%	91,414,392,762.77	107,817,080,410.91	-16,402,687,648.1
State Governments	50.00%	304,714,642,542.56	359,390,268,036.37	-54,675,625,493.8
Local Governments	35.00%	213,300,249,779.79	251,573,187,625.46	-38,272,937,845.6
	<u>100.00%</u>	<u>609,429,285,085.12</u>	<u>718,780,536,072.74</u>	<u>-109,351,250,987.6</u>
FIRS -VAT Cost of Collections	0.00%	23,084,525,779.71	26,729,962,902.50	-3,645,437,122.79
NCS -IMPORT VAT Cost of Collections	0.00%	3,093,708,115.70	4,145,489,677.94	-1,051,781,562.24
	<u>0.00%</u>	<u>26,178,233,895.41</u>	<u>30,875,452,580.44</u>	<u>-4,697,218,685.03</u>
NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0.00%	18,848,328,404.69	22,230,325,857.92	-3,381,997,453.23
	<u>0.00%</u>	<u>18,848,328,404.69</u>	<u>22,230,325,857.92</u>	<u>-3,381,997,453.23</u>
		654,455,847,385.22	771,886,314,511.10	117,430,467,125.88

Distribution of FGN Value Added Tax (VAT)

DESCRIPTION		Feb 2025	Jan 2025	INCREASE/DECREASE
Federal Government	14	85,320,099,911.92	100,629,275,050.18	-15,309,175,138
FCT-ABUJA	1	6,094,292,850.85	7,187,805,360.73	-1,093,512,509
	15.00	91,414,392,762.77	107,817,080,410.91	-16,402,687,648

NON IMPORT VAT COLLECTION FOR THE MONTH

SN	STATE	COLLECTIONS INDICES FOR DERIVATION		COLLECTIONS	
		Feb 2025		Jan 2025	
1	ABIA	848,269,506.67	0.1697	733,823,332.74	1
2	ADAMAWA	1,548,158,407.64	0.3098	3,391,192,079.30	2
3	AKWA IBOM	4,885,570,542.65	0.9776	5,624,568,619.92	3
4	ANAMBRA	4,396,342,240.82	0.8797	3,559,408,398.14	4
5	BAUCHI	1,456,521,749.20	0.2914	2,440,483,547.25	5
6	BAYELSA	7,205,960,707.88	1.4419	12,796,542,389.30	6
7	BENUE	9,919,436,956.50	1.9848	2,050,371,155.77	7
8	BORNO	519,384,511.05	0.1039	3,909,813,815.90	8
9	CROSS RIVER	650,680,317.34	0.1302	1,549,674,163.95	9
10	DELTA	8,406,188,596.56	1.6820	6,571,172,789.52	10
11	EBONYI	2,419,406,256.20	0.4841	3,302,241,204.33	11
12	EDO	11,251,006,651.72	2.2512	5,085,617,442.35	12
13	EKITI	3,828,580,064.96	0.7661	4,984,070,313.13	13
14	ENUGU	1,382,965,004.99	0.2767	1,751,757,980.08	14
15	GOMBE	1,197,207,137.98	0.2396	2,163,156,730.93	15
16	IMO	201,357,357.83	0.0403	1,586,077,561.37	16
17	JIGAWA	3,659,773,011.40	0.7323	3,567,430,754.72	17
18	KADUNA	3,120,601,360.14	0.6244	3,502,116,033.29	18
19	KANO	6,911,272,973.01	1.3829	9,588,093,786.34	19
20	KATSINA	1,089,415,984.92	0.2180	3,860,306,303.15	20
21	KEBBI	1,880,545,144.33	0.3763	1,930,479,478.63	21
22	KOGI	2,088,008,862.98	0.4178	2,668,523,180.58	22
23	KWARA	3,787,766,617.31	0.7579	9,527,114,784.28	23
24	LAGOS	272,297,665,752.92	54.4845	305,521,807,312.79	24
25	NASSARAWA	1,206,725,792.92	0.2415	3,131,877,393.01	25
26	NIGER	1,277,254,985.04	0.2556	3,796,393,214.89	26
27	OGUN	1,624,682,586.82	0.3251	2,307,850,268.74	27
28	ONDO	4,159,494,192.40	0.8323	985,781,495.32	28
29	OSUN	2,843,464,326.50	0.5690	589,412,372.70	29
30	OYO	26,045,178,460.92	5.2114	27,709,874,915.11	30
31	PLATEAU	2,192,354,522.02	0.4387	1,751,114,393.10	31
32	RIVERS	84,111,653,403.05	16.8301	90,213,804,211.56	32
33	SOKOTO	3,879,089,181.38	0.7762	4,411,650,802.58	33
34	TARABA	236,138,886.65	0.0472	939,664,483.96	34
35	YOBE	1,138,002,845.86	0.2277	2,155,572,941.54	35
36	ZAMFARA	364,837,661.91	0.0730	1,452,646,935.31	36
37	FCT-ABUJA	15,739,479,037.74	3.1493	23,500,344,028.62	37
Grand Total		499,770,441,600.21	100.00	564,611,830,614.20	
		499,770,441,600.21	100.00	564,611,830,614.20	

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
03 March	654,455,847,385.22	329,510,000,000.00	324,945,847,385.22	1,087,373,087,162.23
	2,075,903,087,162.23	988,530,000,000.00	1,087,373,087,162.23	



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

S/NO	STATES	ACTUAL COLLECTION =N=	% INDICES FOR DERIVATION
1	ABIA	848,269,506.67	0.17
2	ADAMAWA	1,548,158,407.64	0.31
3	AKWA IBOM	4,885,570,542.65	0.98
4	ANAMBRA	4,396,342,240.82	0.88
5	BAUCHI	1,456,521,749.20	0.29
6	BAYELSA	7,205,960,707.88	1.44
7	BENUE	9,919,436,956.50	1.98
8	BORNO	519,384,511.05	0.10
9	CROSS RIVER	650,680,317.34	0.13
10	DELTA	8,406,188,596.56	1.68
11	EBONYI	2,419,406,256.20	0.48
12	EDO	11,251,006,651.72	2.25
13	EKITI	3,828,580,064.96	0.77
14	ENUGU	1,382,965,004.99	0.28
15	GOMBE	1,197,207,137.98	0.24
16	IMO	201,357,357.83	0.04
17	JIGAWA	3,659,773,011.40	0.73
18	KADUNA	3,120,601,360.14	0.62
19	KANO	6,911,272,973.01	1.38
20	KATSINA	1,089,415,984.92	0.22
21	KEBBI	1,880,545,144.33	0.38
22	KOGI	2,088,008,862.98	0.42
23	KWARA	3,787,766,617.31	0.76
24	LAGOS	272,297,665,752.92	54.48
25	ONDO	4,159,494,192.40	0.83
26	NASARAWA	1,206,725,792.92	0.24
27	NIGER	1,277,254,985.04	0.26
28	OGUN	1,624,682,586.82	0.33
29	OSUN	2,843,464,326.50	0.57
30	OYO	26,045,178,460.92	5.21
31	PLATEAU	2,192,354,522.02	0.44
32	RIVERS	84,111,653,403.05	16.83
33	SOKOTO	3,879,089,181.38	0.78
34	TARABA	236,138,886.65	0.05
35	YOBE	1,138,002,845.86	0.23
36	ZAMFARA	364,837,661.91	0.07
37	FCT	15,739,479,037.74	3.15
		499,770,441,600.21	100.00

Research & Statistics Dept:

Revenue Accounting & Refunds Dept:


Prepared by: MALA T. ALI	Checked by: YEN O. Eugene	Approved By: Executive Chairman FIRS
Signature:	Signature:	Signature: _____
Date: 12-03-2025	Date: 12/3/25	Date: _____
Checked by: Ben Pere	Counter reviewed by: MAMU2 MAMAMCO	
Signature:	Signature:	
Date: 12.03.2025	Date: 12-03-2025	

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	154,685,405,785.01	499,770,441,600.21	654,455,847,385.22
MARCH			
APRIL			
MAY			
JUNE			
JULY			
AUGUST			
SEPTEMBER			
OCTOBER			
NOVEMBER			
DECEMBER			
TOTAL	361,959,889,681.92	1,064,382,272,214.40	1,426,342,161,896.32

Prepared by: 
 NWABUKO CATHERINE
 D/MGR

Checked by: 
 SHAWULU SARATU
 D/MGR

Authorised by: 
 ABDULLAHI NDANUSA
 D/MGR

45

DISTRIBUTION OF VAT TO STATE GOVERNMENTS

SNO STATES		EQUALITY 50%	POPULATION 30%	DERIVATION 20%		GROSS Feb 2025	GROSS Jan 2025		
1	ABIA	4,232,147,813.09	2833999	1,869,606,692.31	0.16973	106,803,142.57	6,208,557,647.96	7,294,082,633.46	1
2	ADAMAW	4,232,147,813.09	3168101	2,090,015,850.92	0.30977	194,924,115.30	6,517,087,779.32	7,907,029,464.82	2
3	AKWA IB	4,232,147,813.09	3920208	2,586,185,496.90	0.97756	615,127,955.30	7,433,461,265.29	8,788,896,480.44	3
4	ANAMBR	4,232,147,813.09	4182032	2,758,912,411.27	0.87967	553,530,644.95	7,544,590,869.31	8,718,292,483.68	4
5	BAUCHI	4,232,147,813.09	4646465	3,065,301,737.78	0.29144	183,386,410.58	7,480,835,961.45	8,931,026,560.08	5
6	BAYELSA	4,232,147,813.09	1703358	1,123,715,822.13	1.44185	907,281,521.68	6,263,145,156.90	8,016,695,253.47	6
7	BENUE	4,232,147,813.09	4219244	2,783,461,398.14	1.9848	1,248,927,411.76	8,264,536,622.99	8,546,794,756.21	7
8	BORNO	4,232,147,813.09	4151193	2,738,567,731.98	0.10392	65,394,190.81	7,036,109,735.88	8,740,843,099.26	8
9	CROSS RI	4,232,147,813.09	2888966	1,905,868,762.64	0.1302	81,925,263.32	6,219,941,839.04	7,445,224,092.96	9
10	DELTA	4,232,147,813.09	4098391	2,703,733,925.55	1.68201	1,058,398,718.87	7,994,280,457.51	9,053,278,191.31	10
11	EBONYI	4,232,147,813.09	2173501	1,433,872,071.00	0.48410	304,620,393.96	5,970,640,278.05	7,121,336,639.47	11
12	EDO	4,232,147,813.09	3218332	2,123,153,552.72	2.25123	1,416,581,473.21	7,771,882,839.02	8,171,190,594.58	12
13	EKITI	4,232,147,813.09	2384212	1,572,879,422.71	0.76607	482,045,363.28	6,287,072,599.08	7,508,690,633.70	13
14	ENUGU	4,232,147,813.09	3257298	2,148,859,664.25	0.27672	174,125,095.19	6,555,132,572.53	7,758,659,012.51	14
15	GOMBE	4,232,147,813.09	2353879	1,552,868,554.74	0.23955	150,736,863.26	5,935,753,231.10	7,110,375,673.71	15
16	IMO	4,232,147,813.09	3934899	2,595,877,240.59	0.04029	25,352,318.37	6,853,377,372.05	8,263,877,937.83	16
17	JIGAWA	4,232,147,813.09	4348649	2,868,830,678.09	0.73229	460,791,358.90	7,561,769,850.09	8,848,999,271.85	17
18	KADUNA	4,232,147,813.09	6066562	4,002,148,523.87	0.62441	392,905,826.91	8,627,202,163.86	10,176,994,835.53	18
19	KANO	4,232,147,813.09	9383682	6,190,473,132.02	1.38289	870,178,247.41	11,292,799,192.52	13,566,400,727.03	19
20	KATSINA	4,232,147,813.09	5792578	3,821,399,582.18	0.21798	137,165,193.18	8,190,712,588.45	10,011,393,589.22	20
21	KEBBI	4,232,147,813.09	3238628	2,136,542,949.62	0.37628	236,773,961.07	6,605,464,723.79	7,767,872,590.59	21
22	KOGI	4,232,147,813.09	3278487	2,162,838,178.78	0.41779	262,895,113.54	6,657,881,105.42	7,896,923,397.00	22
23	KWARA	4,232,147,813.09	2371089	1,564,222,098.33	0.75790	476,906,660.98	6,273,276,572.40	8,101,951,098.78	23
24	LAGOS	4,232,147,813.09	9013534	5,946,284,203.96	54.4845	4,284,205,888.74	44,462,637,905.78	52,588,482,902.24	24
25	NASSARA	4,232,147,813.09	1863275	1,229,214,057.45	0.24146	151,935,329.38	5,613,297,199.92	6,857,326,261.35	25
26	NIGER	4,232,147,813.09	3950249	2,606,003,730.66	0.25557	160,815,454.51	6,998,966,998.25	8,569,426,721.90	26
27	OGUN	4,232,147,813.09	3728098	2,459,449,340.09	0.32509	204,559,051.79	6,896,156,204.97	8,198,846,498.99	27
28	ONDO	4,232,147,813.09	3441024	2,270,064,844.34	0.83228	523,709,797.11	7,025,922,454.54	7,799,864,515.70	28
29	OSUN	4,232,147,813.09	3423535	2,258,527,242.72	0.56895	358,012,310.31	6,848,687,366.12	7,733,605,363.64	29
30	OYO	4,232,147,813.09	5591589	3,688,805,894.08	5.21143	3,279,272,550.11	11,200,226,257.28	13,023,044,139.30	30
31	PLATEAU	4,232,147,813.09	3178712	2,097,015,993.34	0.43867	276,032,971.51	6,605,196,777.95	7,697,427,426.22	31
32	RIVERS	4,232,147,813.09	5185400	3,420,840,495.10	16.8301	0,590,253,261.77	18,243,241,569.96	21,009,649,878.94	32
33	SOKOTO	4,232,147,813.09	3696999	2,438,933,137.18	0.77617	488,404,819.00	7,159,485,769.27	8,454,105,464.26	33
34	TARABA	4,232,147,813.09	2300736	1,517,809,788.51	0.04725	29,731,559.34	5,779,689,160.94	6,906,504,752.05	34
35	YOBE	4,232,147,813.09	2321591	1,531,567,961.17	0.22771	143,282,623.31	5,906,998,397.57	7,084,245,681.51	35
36	ZAMFARA	4,232,147,813.09	3259846	2,150,540,595.63	0.07300	45,935,647.23	6,428,624,055.96	7,720,909,412.77	36
Grand Total		152,357,321,271.28	138568341	91,414,392,762.77	96.85	60,942,928,508.51	304,714,642,542.56	359,390,268,036.37	

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS 3.15% 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> Feb 2025	<i>DEDUCTION</i> Feb 2025	<i>NET VAT</i> Feb 2025	<i>PMGROSS</i> Jan 2025	
1	ABIA	,342,444,603.52	1,295,586,335.69	0.169731828	72,407,682.64	3,710,438,621.86	0.00 3,710,438,621.86	4,356,204,612.64	1
2	ADAMAWA	,893,608,039.65	1,448,323,858.15	0.309773904	132,149,702.17	4,474,081,599.97	0.00 4,474,081,599.97	5,423,215,990.44	2
3	AKWA IBO	,271,516,629.96	1,792,155,860.97	0.977562924	417,028,831.77	6,480,701,322.70	0.00 6,480,701,322.70	7,652,916,725.01	3
4	ANAMBRA	,893,608,039.65	1,911,850,891.48	0.879672321	375,268,651.38	5,180,727,582.50	0.00 5,180,727,582.50	5,984,905,084.55	4
5	BAUCHI	,755,817,180.62	2,124,170,320.19	0.291438154	124,327,662.08	5,004,315,162.89	0.00 5,004,315,162.89	5,973,094,970.94	5
6	BAYELSA	,102,326,872.25	778,704,350.14	1.441854121	615,095,688.32	2,496,126,910.70	0.00 2,496,126,910.70	3,358,895,807.80	6
7	BENUE	,169,189,757.71	1,928,862,668.38	1.984798646	846,716,093.78	5,944,768,519.87	0.00 5,944,768,519.87	6,195,523,419.90	7
8	BORNO	,720,353,193.83	1,897,752,584.81	0.103924616	44,334,292.99	5,662,440,071.64	0.00 5,662,440,071.64	6,974,592,877.88	8
9	CROSS RIV	,480,235,462.56	1,320,714,959.27	0.130195839	55,541,609.77	3,856,492,031.60	0.00 3,856,492,031.60	4,621,060,569.31	9
10	DELTA	,444,771,475.77	1,873,613,709.07	1.682009958	717,546,288.49	6,035,931,473.34	0.00 6,035,931,473.34	6,858,256,241.56	10
11	EBONYI	,791,281,167.40	993,634,153.08	0.484103511	206,518,799.76	2,991,434,120.24	0.00 2,991,434,120.24	3,578,893,728.69	11
12	EDO	,480,235,462.56	1,471,287,379.74	2.251234910	960,377,937.28	4,911,900,779.58	0.00 4,911,900,779.58	5,113,751,448.66	12
13	EKITI	,204,653,744.49	1,089,962,448.32	0.766067728	326,804,875.27	3,621,421,068.09	0.00 3,621,421,068.09	4,329,925,340.89	13
14	ENUGU	,342,444,603.52	1,489,101,012.41	0.276720048	118,048,910.64	3,949,594,526.57	0.00 3,949,594,526.57	4,675,153,959.44	14
15	GOMBE	,515,699,449.34	1,076,095,463.78	0.23955141	102,192,751.04	2,693,987,664.16	0.00 2,693,987,664.16	3,249,613,289.15	15
16	IMO	,720,353,193.83	1,798,871,974.44	0.040289969	17,187,721.06	5,536,412,889.34	0.00 5,536,412,889.34	6,650,893,212.80	16
17	JIGAWA	,720,353,193.83	1,988,021,245.98	0.732290809	312,395,625.07	6,020,770,064.88	0.00 6,020,770,064.88	7,050,547,631.27	17
18	KADUNA	,169,189,757.71	2,773,379,536.05	0.624406948	266,372,315.84	6,208,941,609.60	0.00 6,208,941,609.60	7,320,944,153.19	18
19	KANO	,062,797,797.36	4,289,828,675.88	1.382889502	589,941,352.56	10,942,567,825.80	0.00 10,942,567,825.80	13,064,651,561.95	19
20	KATSINA	,684,889,207.05	2,648,125,459.89	0.217983277	92,991,774.77	7,426,006,441.70	0.00 7,426,006,441.70	8,992,799,882.52	20
21	KEBBI	,893,608,039.65	1,480,565,865.82	0.376281786	160,521,997.95	4,534,695,903.42	0.00 4,534,695,903.42	5,331,073,779.16	21
22	KOGI	,893,608,039.65	1,498,787,740.90	0.417793589	178,230,953.63	4,570,626,734.18	0.00 4,570,626,734.18	5,418,335,035.44	22
23	KWARA	,204,653,744.49	1,083,963,159.16	0.757901289	323,321,068.37	3,611,937,972.02	0.00 3,611,937,972.02	4,727,696,993.37	23
24	LAGOS	,755,817,180.62	4,120,612,423.16	54.48454792	23,243,135,361.74	30,119,564,965.52	0.00 30,119,564,965.52	53,336,454,963.65	24
25	NASSARAW	,791,281,167.40	851,811,743.63	0.241456015	103,005,256.66	2,746,098,167.69	0.00 2,746,098,167.69	3,396,442,063.11	25
26	NIGER	,444,771,475.77	1,805,889,355.27	0.255568333	109,025,578.41	5,359,686,409.46	0.00 5,359,686,409.46	6,531,109,139.69	26
27	OGUN	,755,817,180.62	1,704,331,168.39	0.32508577	138,681,751.75	4,598,830,100.77	0.00 4,598,830,100.77	5,466,103,707.69	27
28	ONDO	,480,235,462.56	1,573,092,889.29	0.832280953	355,051,470.17	4,408,379,822.02	0.00 4,408,379,822.02	4,868,472,681.83	28
29	OSUN	,133,725,770.93	1,565,097,646.73	0.568954082	242,716,095.47	5,941,539,513.13	0.00 5,941,539,513.13	6,773,900,673.34	29
30	OYO	,547,098,348.02	2,556,241,658.23	5.211428346	2,223,197,936.03	9,326,537,942.27	0.00 9,326,537,942.27	10,847,236,992.50	30
31	PLATEAU	,342,444,603.52	1,453,174,765.51	0.438672306	187,137,824.98	3,982,757,194.01	0.00 3,982,757,194.01	4,632,724,033.82	31
32	RIVERS	,169,189,757.71	2,370,548,961.05	16.83005764	7,179,710,998.04	12,719,449,716.80	0.00 12,719,449,716.80	14,573,030,352.90	32
33	SOKOTO	,169,189,757.71	1,690,114,000.55	0.776174191	331,116,297.58	5,190,420,055.84	0.00 5,190,420,055.84	6,124,357,864.88	33
34	TARABA	,204,653,744.49	1,051,800,697.04	0.047249470	20,156,647.66	3,276,611,089.19	0.00 3,276,611,089.19	3,924,504,258.31	34
35	YOBE	,342,444,603.52	1,061,334,734.65	0.227705112	97,139,114.71	3,500,918,452.88	0.00 3,500,918,452.88	4,206,618,064.73	35
36	ZAMFARA	,929,072,026.43	1,490,265,851.91	0.073001048	31,142,283.71	3,450,480,162.05	0.00 3,450,480,162.05	4,162,327,985.74	36
37	FCT-ABUJA	826,745,154.19	642,399,384.93	3.149341723	1,343,510,752.42	2,812,655,291.53	0.00 2,812,655,291.53	3,826,958,526.71	37
<u>Grand Total</u>		<u>106.650,124,889.90</u>	<u>63,990,074,933.94</u>	<u>0.1697318280677</u>	<u>42,660,049,955.96</u>	<u>213,300,249,779.79</u>	<u>0.00 213,300,249,779.79</u>	<u>251,573,187,625.46</u>	

DISTRIBUTION OF NET VAT TO STATE GOVERNMENTS AND LGCS

<i>SNO</i>	<i>STATES</i>	<i>GROSS</i>	<i>DEDUCTION</i>	<i>STATE NET VAT</i>	<i>LGCS GROSS</i>	<i>LGCS NETVAT</i>	
1	ABIA	6,208,557,647.96	0.00	6,208,557,647.96	3,710,438,621.86	3,710,438,621.86	1
2	ADAMAWA	6,517,087,779.32	0.00	6,517,087,779.32	4,474,081,599.97	4,474,081,599.97	2
3	AKWA IBOM	7,433,461,265.29	0.00	7,433,461,265.29	6,480,701,322.70	6,480,701,322.70	3
4	ANAMBRA	7,544,590,869.31	0.00	7,544,590,869.31	5,180,727,582.50	5,180,727,582.50	4
5	BAUCHI	7,480,835,961.45	0.00	7,480,835,961.45	5,004,315,162.89	5,004,315,162.89	5
6	BAYELSA	6,263,145,156.90	0.00	6,263,145,156.90	2,496,126,910.70	2,496,126,910.70	6
7	BENUE	8,264,536,622.99	0.00	8,264,536,622.99	5,944,768,519.87	5,944,768,519.87	7
8	BORNO	7,036,109,735.88	0.00	7,036,109,735.88	5,662,440,071.64	5,662,440,071.64	8
9	CROSS RIVER	6,219,941,839.04	0.00	6,219,941,839.04	3,856,492,031.60	3,856,492,031.60	9
10	DELTA	7,994,280,457.51	0.00	7,994,280,457.51	6,035,931,473.34	6,035,931,473.34	10
11	EBONYI	5,970,640,278.05	0.00	5,970,640,278.05	2,991,434,120.24	2,991,434,120.24	11
12	EDO	7,771,882,839.02	0.00	7,771,882,839.02	4,911,900,779.58	4,911,900,779.58	12
13	EKITI	6,287,072,599.08	0.00	6,287,072,599.08	3,621,421,068.09	3,621,421,068.09	13
14	ENUGU	6,555,132,572.53	0.00	6,555,132,572.53	3,949,594,526.57	3,949,594,526.57	14
15	GOMBE	5,935,753,231.10	0.00	5,935,753,231.10	2,693,987,664.16	2,693,987,664.16	15
16	IMO	6,853,377,372.05	0.00	6,853,377,372.05	5,536,412,889.34	5,536,412,889.34	16
17	JIGAWA	7,561,769,850.09	0.00	7,561,769,850.09	6,020,770,064.88	6,020,770,064.88	17
18	KADUNA	8,627,202,163.86	0.00	8,627,202,163.86	6,208,941,609.60	6,208,941,609.60	18
19	KANO	11,292,799,192.52	0.00	11,292,799,192.52	10,942,567,825.80	10,942,567,825.80	19
20	KATSINA	8,190,712,588.45	0.00	8,190,712,588.45	7,426,006,441.70	7,426,006,441.70	20
21	KEBBI	6,605,464,723.79	0.00	6,605,464,723.79	4,534,695,903.42	4,534,695,903.42	21
22	KOGI	6,657,881,105.42	0.00	6,657,881,105.42	4,570,626,734.18	4,570,626,734.18	22
23	KWARA	6,273,276,572.40	0.00	6,273,276,572.40	3,611,937,972.02	3,611,937,972.02	23
24	LAGOS	44,462,637,905.78	7,667,853,446.50	36,794,784,459.28	30,119,564,965.52	30,119,564,965.52	24
25	NASSARAWA	5,613,297,199.92	0.00	5,613,297,199.92	2,746,098,167.69	2,746,098,167.69	25
26	NIGER	6,998,966,998.25	0.00	6,998,966,998.25	5,359,686,409.46	5,359,686,409.46	26
27	OGUN	6,896,156,204.97	0.00	6,896,156,204.97	4,598,830,100.77	4,598,830,100.77	27
28	ONDO	7,025,922,454.54	0.00	7,025,922,454.54	4,408,379,822.02	4,408,379,822.02	28
29	OSUN	6,848,687,366.12	0.00	6,848,687,366.12	5,941,539,513.13	5,941,539,513.13	29
30	OYO	11,200,226,257.28	0.00	11,200,226,257.28	9,326,537,942.28	9,326,537,942.28	30
31	PLATEAU	6,605,196,777.95	0.00	6,605,196,777.95	3,982,757,194.01	3,982,757,194.01	31
32	RIVERS	18,243,241,569.96	0.00	18,243,241,569.96	12,719,449,716.80	12,719,449,716.80	32
33	SOKOTO	7,159,485,769.27	0.00	7,159,485,769.27	5,190,420,055.84	5,190,420,055.84	33
34	TARABA	5,779,689,160.94	0.00	5,779,689,160.94	3,276,611,089.19	3,276,611,089.19	34
35	YOBE	5,906,998,397.57	0.00	5,906,998,397.57	3,500,918,452.88	3,500,918,452.88	35
36	ZAMFARA	6,428,624,055.96	0.00	6,428,624,055.96	3,450,480,162.05	3,450,480,162.05	36
37	FCT-ABUJA	0.00	0.00	0.00	2,812,655,291.53	2,812,655,291.53	37
Grand Total		304,714,642,542.56	7,667,853,446.50	297,046,789,096.06	213,300,249,779.79	213,300,249,779.79	

GROSS SUMMARY OF STATUTORY REVENUE ALLOCATION AND VAT

GRANDSUM

FEDERATION ACCOUNT: February 2025

Page 49 (1 of 3)

STATE GOVERNMENTS				LOCAL GOVERNMENT COUNCILS						
1	2	3	4	5	6	7	8	9	10	11
S/NO	STATES	NO OF LGOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCS GROSS STATUTORY REVENUE	LGCS NET STATUTORY	NET VAT TO LGOVTS	TOTAL PAID (5+6+8+9)	SNO
1	ABIA	17	6,512,694,519.31	5,611,630,143.52	6,208,557,647.96	2,972,771,525.03	2,866,166,946.63	3,710,438,621.86	18,416,812,359.97	1
2	ADAMAWA	21	4,880,167,725.67	3,651,469,788.23	6,517,087,779.32	3,749,724,616.60	3,640,509,336.50	4,474,081,599.97	18,283,148,504.01	2
3	AKWA IBOM	31	31,638,422,068.93	30,144,150,697.56	7,433,461,265.29	4,994,412,845.17	4,848,944,509.87	6,480,701,322.70	48,907,257,795.43	3
4	ANAMBRA	21	5,898,857,697.50	5,196,012,108.89	7,544,590,869.31	3,769,988,525.97	3,660,183,034.92	5,180,727,582.50	21,581,513,595.63	4
5	BAUCHI	20	5,860,006,641.58	2,141,442,423.55	7,480,835,961.45	4,279,683,010.69	4,155,032,049.22	5,004,315,162.89	18,781,625,597.10	5
6	BAYELSA	8	33,053,509,835.85	31,278,129,984.66	6,263,145,156.90	1,741,987,636.01	1,691,250,132.05	2,496,126,910.70	41,728,652,184.22	6
7	BENUE	23	5,494,135,040.94	4,928,826,588.70	8,264,536,622.99	4,656,957,476.76	4,521,317,938.60	5,944,768,519.87	23,655,449,670.16	7
8	BORNO	27	6,086,714,238.81	5,594,540,725.76	7,036,109,735.88	5,056,060,240.91	4,908,796,350.40	5,662,440,071.64	23,201,886,883.67	8
9	CROSS RIVER	18	4,926,358,745.52	2,156,469,590.76	6,219,941,839.04	3,289,482,792.12	3,164,546,400.11	3,856,492,031.60	15,396,449,861.52	9
10	DELTA	25	43,784,996,687.21	41,112,501,154.49	7,994,280,457.51	4,176,559,716.67	4,064,912,346.28	6,035,931,473.34	59,197,625,431.62	10
11	EBONYI	13	4,382,868,268.94	3,209,671,348.35	5,970,640,278.05	2,411,155,304.53	2,340,927,480.13	2,991,434,120.24	14,512,673,226.76	11
12	EDO	18	8,300,319,352.33	5,852,831,211.03	7,771,882,839.02	3,195,633,483.95	3,102,556,780.54	4,911,900,779.58	21,639,171,610.16	12
13	EKITI	16	4,380,395,041.92	1,854,759,003.09	6,267,072,599.08	2,557,448,873.83	2,463,542,595.95	3,621,421,068.09	14,226,795,266.20	13
14	ENUGU	17	4,926,783,923.54	4,271,857,568.91	6,555,132,572.53	3,246,811,129.19	3,152,243,814.74	3,949,594,526.57	17,928,828,482.75	14
15	GOMBE	11	4,614,474,232.77	2,597,943,760.98	5,935,753,231.10	2,224,717,253.38	2,159,919,663.47	2,693,987,664.16	13,387,604,319.72	15
16	IMO	27	8,479,710,236.20	6,101,321,657.27	6,853,377,372.05	4,351,449,160.21	4,224,707,922.54	5,536,412,889.34	22,715,819,841.19	16
17	JIGAWA	27	5,478,606,187.78	5,040,855,576.07	7,561,769,850.09	4,571,607,045.60	4,438,453,442.33	6,020,770,064.88	23,061,848,933.37	17
18	KADUNA	23	6,418,824,368.09	1,674,292,505.43	8,627,202,163.86	5,141,205,008.41	4,991,461,173.22	6,208,941,609.60	21,501,897,452.10	18
19	KANO	44	7,770,701,504.50	6,003,881,592.50	11,292,799,192.52	8,185,239,004.12	7,946,833,984.58	10,942,567,825.80	36,186,082,595.41	19
20	KATSINA	34	6,022,072,512.19	4,378,093,427.83	8,190,712,588.46	6,231,561,778.32	6,050,059,978.95	7,426,006,441.70	26,044,872,436.93	20
21	KEBBI	21	5,172,990,332.39	4,570,956,843.86	6,605,464,723.79	3,932,784,372.58	3,818,237,254.93	4,534,695,903.42	19,529,354,725.99	21
22	KOGI	21	5,414,559,201.87	4,392,171,203.13	6,667,881,105.42	4,064,820,719.67	3,946,427,883.18	4,570,626,734.18	19,567,106,925.90	22
23	KWARA	16	4,360,865,547.93	3,120,441,798.01	6,273,276,572.40	2,876,286,428.49	2,782,571,095.62	3,611,937,972.02	15,798,167,438.05	23
24	LAGOS	20	6,562,861,528.65	-2,144,183,530.24	36,794,784,459.28	4,899,742,966.86	4,757,032,006.66	30,119,564,965.52	69,527,197,901.23	24
25	MASSARAWA	13	4,517,866,078.08	3,907,826,682.09	5,613,297,199.92	2,566,143,234.76	2,491,401,198.79	2,746,098,167.69	14,758,623,248.50	25
26	NIGER	25	5,802,997,823.75	3,944,983,846.80	6,998,966,998.25	4,749,733,182.60	4,611,391,439.42	5,359,686,409.46	20,915,028,693.93	26
27	OGUN	20	4,551,420,277.42	85,046,588.83	6,886,156,204.97	3,388,442,479.16	3,289,749,979.77	4,598,830,100.77	14,869,782,874.34	27
28	ONDO	18	7,339,586,549.67	5,980,273,532.62	7,025,922,454.54	3,236,176,901.63	3,141,919,321.97	4,408,379,822.02	20,556,495,131.15	28
29	OSUN	30	4,467,983,696.96	2,374,795,729.38	6,848,687,366.12	4,363,483,434.22	4,255,809,159.43	5,941,539,513.13	19,420,831,768.06	29
30	OYO	33	5,494,742,077.44	2,460,305,463.08	11,200,226,257.28	5,529,422,333.89	5,368,371,197.96	9,326,537,942.28	28,355,440,860.60	30
31	PLATEAU	17	5,115,785,947.21	3,014,344,558.30	6,605,196,777.95	3,466,206,938.46	3,365,249,454.81	3,982,757,194.01	16,967,547,985.08	31
32	RIVERS	23	30,577,345,417.62	24,391,372,652.65	18,243,241,569.96	4,296,555,655.98	4,171,413,256.24	12,719,449,716.80	59,525,477,197.64	32
33	SOKOTO	23	5,399,151,447.97	4,110,154,044.34	7,159,485,769.27	4,327,296,548.99	4,201,236,785.43	5,190,420,055.84	20,661,318,654.88	33
34	TARABA	16	4,719,083,947.01	3,932,822,678.93	5,779,689,160.94	3,243,323,240.71	3,148,857,515.25	3,276,611,089.19	16,137,980,444.32	34
35	YOBE	17	4,864,769,762.97	3,835,527,518.03	5,906,998,397.57	3,260,877,282.17	3,165,900,273.95	3,500,918,452.86	16,408,344,642.43	35
36	ZAMFARA	14	4,875,130,302.08	3,713,247,343.31	6,428,624,056.56	2,946,420,608.01	2,860,602,532.05	3,450,480,162.05	16,452,954,093.37	36
37	FCT-ABUJA	6	0.00	0.00	0.00	1,301,343,474.56	1,283,440,266.56	2,812,655,291.53	4,076,095,558.09	37
SUB-TOTAL C/F			774	318,147,758,768.59	244,489,767,810.63	297,046,789,096.06	143,223,516,230.18	139,051,957,505.02	213,300,249,779.79	893,888,764,191.50

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 LGOVT	TOTAL PAID (5+6+8+9)	SNO					
SUB-TOTAL B/F			774	318,147,758,768.59	244,489,767,810.63	297,046,789,096.06	143,223,516,230.18	139,051,957,505.02	213,300,249,779.79	893,888,764,191.50					
38	ECT-ABUJA	6	6,952,597,875.25	6,580,683,573.25	6,094,292,850.85	0.00	0.00	0.00	12,674,956,424.10	38					
39	Federal Government	0	359,310,258,192.98	253,023,904,103.46	85,320,099,911.92	0.00	0.00	0.00	338,344,004,015.38	39					
40	4% Cost of Collection - FIRS	0	9,657,511,017.22	9,657,511,017.22	0.00	0.00	0.00	0.00	9,657,511,017.22	40					
41	7% Cost of Collection - NCS	0	20,970,818,866.07	20,970,818,866.07	0.00	0.00	0.00	0.00	20,970,818,866.07	41					
42	Cost of Collection - FIRS & NCS (VAT)	0	0.00	0.00	26,178,233,895.41	0.00	0.00	0.00	26,178,233,895.41	42					
43	MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MDGIF) GAS FLARED PENALTY	0	31,824,508,844.71	31,824,508,844.71	0.00	0.00	0.00	0.00	31,824,508,844.71	43					
44	REFUND TO FIRS	0	100,000,000,000.00	100,000,000,000.00	0.00	0.00	0.00	0.00	100,000,000,000.00	44					
45	4% COST OF COLLECTION TO NNPC REFUND OF SIGNATURE BONUS TO STATES & ETC	0	244,124,936,776.06	244,124,936,776.06	0.00	0.00	0.00	0.00	244,124,936,776.06	45					
46	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					
47	13%DERIVATION (RO NNPC MGT FEE/REFUND OF ARREARS OF 4% CORC FROM JV GAS INCOME	0	8,260,955,379.69	8,260,955,379.69	0.00	0.00	0.00	0.00	8,260,955,379.69	47					
48	NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0	0.00	0.00	18,848,328,404.69	0.00	0.00	0.00	18,848,328,404.69	48					
49	TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT	0	278,000,000,000.00	278,000,000,000.00	0.00	0.00	0.00	0.00	278,000,000,000.00	49					
50	REFUND DUE TO STATES FROM THE NET OFF WITHDRAWALS MADE FROM ECA 1/4	0	4,859,543,406.00	4,859,543,406.00	0.00	0.00	0.00	0.00	4,859,543,406.00	50					
51	TOTAL DEDUCTIONS	0	0.00	175,310,408,879.75	7,667,853,446.50	0.00	0.00	0.00	182,978,262,326.25	51					
52	ECOLOGOY	0	0.00	5,005,870,470.18	0.00	0.00	0.00	0.00	9,177,429,195.33	52					
SUB-TOTAL C/F			6	1,163,961,130,357.98	1,237,619,121,316.40	144,108,808,509.37	0.00	4,171,558,725.15	0.00	1,385,899,488,550.92					
SUB-TOTAL B/F			6	1,163,961,130,357.98	1,237,619,121,316.40	144,108,808,509.37	0.00	4,171,558,725.15	0.00	1,385,899,488,550.92					

			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 LGOVT	TOTAL PAID (5+6+8+9)	SNO
GRAND-TOTAL		1,482,108,889,126.57	1,482,108,889,127.02	441,155,597,605.43	143,223,516,230.18	143,223,516,230.18	213,300,249,779.79	2,279,788,252,742.42		

Total-Statutory-for FGN,States and Others 1,482,108,889,127.02

Total-Statutory-for LGCS 143,223,516,230.18

Total-Statutory-Shared 1,625,332,405,357.20

Total-VAT-Shared 654,455,847,385.22

TOTAL FUNDS SHARED!!: 2,279,788,252,741.97

TOTAL FUNDS!!: 2,279,788,252,741.97
AS ON PAGE 17!!
ACCT BALANCED!! 0.00

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

SN	DESCRIPTION	Feb 2024	Jan 2024	VARIANCE
<u>MINERAL REVENUE</u>				
1	Crude Oil Receipts Export	497,725,560.00	407,602,736.00	90,122,824.00
2	(1) PETROLEUM PROFIT TAX (PPT)	222,232,324,352.00	87,040,211,848.00	135,192,112,504.00
3	(11) ROYALTY (CRUDE)	225,639,956,320.00	252,473,923,968.00	-26,833,967,648.00
4	(111) RENT	726,560,440.00	1,732,376,376.00	-1,005,815,936.00
5	(IV) PENALTY FOR GAS FLARED	17,158,876,600.00	16,721,908,776.00	436,967,824.00
6	(D) MISCELLANEOUS OIL REVENUE	5,046,505,112.00	1,648,394,426.43	3,398,110,685.57
7	GAS RECEIPTS (EXPORT)	5,115,947,008.00	6,304,689,640.00	-1,188,742,632.00
8	ROYALTIES (GAS)	2,870,626,424.00	4,016,534,968.00	-1,145,908,544.00
9	GAS SALES ROYALTY DPR	2,259,681,072.81	892,911,136.55	1,366,769,936.26
10	OVER STATED DIVIDEND IN NOV & DEC 2023	0.00	-1,500,000,000.00	1,500,000,000.00
11	PART OF REFUND OF TOTAL AMOUNT DUE TO STATE FROM WITHDRAWALS FROM ECA 2009 TO 2015 AND SIGNATURE BONUS	-250,000,000,000.00	0.00	-250,000,000,000.00
12	REFUND OF OUTSTANDING TO NMDPRA	-20,000,000,000.00	-20,000,000,000.00	0.00
13	NIGERIAN MIDSTREAM AND DOWNSTREAM PETROLEUM REGULATORY AUTHORITY	-31,783,339,081.32	-27,217,575,349.58	-4,565,763,731.74
14	NOV & DEC 2023 CRUDE OIL AND GAS REVENUE TO FEDERATION	0.00	105,765,763,653.35	-105,765,763,653.35
15	OCT 2023 AND JAN 2024 CRUDE OIL AND GAS REVENUE TO FEDERATION	483,506,373.13	0.00	483,506,373.13
16	INTERIM DIVIDEND JANUARY 2024	81,166,666,666.67	0.00	81,166,666,666.67
17	REFUND TO NUPRC ON COST OF COLLECTION	-12,427,539,459.36	-12,427,539,459.36	0.00
18	4% Cost of Collection - NUPRC	-19,496,482,443.99	-18,793,589,480.01	-702,892,963.98
19	13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND FROM AUGUST 2022 TO DECEMBER, 2023	-91,301,306,371.59	0.00	-91,301,306,371.59
20	CIT UPSTREAM	173,272,850,440.00	0.00	173,272,850,440.00
21	13% Derivation Refund on withdrawals from ECA/SIGNATURE BONUS	-200,000,000,000.00	-50,000,000,000.00	-150,000,000,000.00
22	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>93,299,480,159.97</u>	<u>328,902,534,387.00</u>	<u>-235,603,054,227.03</u>
<u>NON MINERAL REVENUE</u>				
23	(1) CUSTOMS & EXCISE DUTIES, ETC.	254,462,825,170.23	207,187,985,245.46	47,274,839,924.77
24	7% Cost Of Collection - NCS	-17,812,397,761.92	-14,503,158,967.18	-3,309,238,794.74
25	LESS REFUND FIRS	-20,000,000,000.00	0.00	-20,000,000,000.00
26	(B) COMPANIES INCOME TAX ETC.	201,494,748,876.67	469,115,871,077.68	-267,621,122,201.01
27	4% Cost Of Collection - FIRS	-10,095,954,199.73	-27,623,513,699.82	17,527,559,500.09
28	TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT	-400,000,000,000.00	-400,000,000,000.00	0.00
		<u>8,049,222,085.25</u>	<u>234,177,183,656.14</u>	<u>-226,127,961,570.89</u>
		<u>101,348,702,245.22</u>	<u>563,079,718,043.14</u>	<u>-461,731,015,797.92</u>
<u>ELECTRONIC MONEY TRANSFER LEVY</u>				
29	ELECTRONIC MONEY TRANSFER LEVY	15,788,312,054.60	16,585,117,476.98	-796,805,422.38
30	LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-631,532,482.18	-663,404,699.08	31,872,216.90

<i>SN</i>	<i>DESCRIPTION</i>	Feb 2024	Jan 2024	<i>VARIANCE</i>
		<u>15,156,779,572.42</u>	<u>15,921,712,777.90</u>	<u>-764,933,205.48</u>
	<u>OTHER MINERAL REVENUE</u>			
31	EXCHANGE DIFFERENCE	606,540,297,179.36	257,556,561,796.38	348,983,735,382.98
		<u>606,540,297,179.36</u>	<u>257,556,561,796.38</u>	<u>348,983,735,382.98</u>
	<u>OTHER NON-MINERAL REVENUE</u>			
32	EXCHANGE DIFFERENCE NON MINERAL REVENUE	50,904,106,116.55	221,471,971,417.85	-170,567,865,301.30
33	DED EXCHANGE GAIN NON MINERAL REVENUE	-50,000,000,000.00	-200,000,000,000.00	150,000,000,000.00
		<u>904,106,116.55</u>	<u>21,471,971,417.85</u>	<u>-20,567,865,301.30</u>
	<u>VAT</u>			
34	VAT FOR DISTRIBUTION	460,487,672,652.36	420,733,491,028.37	39,754,181,623.99
35	Cost Of Collection - FIRS & NCS (VAT)	-18,419,506,906.09	-16,829,339,641.13	-1,590,167,264.96
36	3%VAT FOR NORTH EAST COMMISSION	-13,262,044,972.39	-12,117,124,541.62	-1,144,920,430.77
		<u>428,806,120,773.88</u>	<u>391,787,026,845.62</u>	<u>37,019,093,928.26</u>
		<u>1,051,407,303,642.21</u>	<u>686,737,272,837.75</u>	<u>364,670,030,804.46</u>
	<u>GRAND TOTAL</u>	<u>1,152,756,005,887.43</u>	<u>1,249,816,990,880.89</u>	<u>-97,060,984,993.46</u>

Pages 51 - 54 are relevant pages for Distribution of FOREX Equalization. There will be no Distribution of FOREX Equalization for the Month of March, 2025 (February, 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 March, 2025 (February, 2025 Account).

Pages 60 - 63 are relevant pages for Distribution of EXCESS CHARGES RECOVERED. There will be no Distribution of Exchange Gain for the Month of March, 2025 (February, 2025 Account).

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

Amount due for February, 2025

=N=
36,636,330,862.07

GRAND TOTAL
36,636,330,862.07


CATHERINE O. NWABUKO

BANKING SERVICES DEPARTMENT


H.S. YAHAYA

BANKING SERVICES DEPARTMENT


DANIELLA ANGYU

BANKING SERVICES DEPARTMENT

64

Distribution of ELECTRONIC MONEY TRANSFER LEVY (EMTL)

DESCRIPTION	EMTLEVY CM	EMTLEVY PM	VARIANCE
ELECTRONIC MONEY TRANSFER LEVY	36,636,330,862.07	21,403,688,302.23	15,232,642,559.84
LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-1,465,453,234.48	-856,147,532.09	-609,305,702.39
	<u>35,170,877,627.59</u>	<u>20,547,540,770.14</u>	<u>14,623,336,857.45</u>

DISTRIBUTION OF EMTLEVY TO THE THREE TIRES OF GOVERNMENT

Federal Government	15.00%	5,275,631,644.14	3,082,131,115.52	2,193,500,528.62
Local Governments	35.00%	12,309,807,169.66	7,191,639,269.55	5,118,167,900.11
State Governments	50.00%	17,585,438,813.80	10,273,770,385.07	7,311,668,428.73
	<u>100.00%</u>	<u>35,170,877,627.59</u>	<u>20,547,540,770.14</u>	<u>14,623,336,857.45</u>
		35,170,877,627.59	20,547,540,770.14	14,623,336,857.45

Distribution of FGN ELECTRONIC MONEY TRANSFER LEVY (EMT)

DESCRIPTION		
Federal Government	14	4,923,922,867.86
FCT-ABUJA	1	351,708,776.28
	15.00	5,275,631,644.14

DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO LOCAL GOVERNMENTS

SNO	STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS Feb 2025	AMT PM Jan 2025	
1	ABIA	135,185,220.86	74,769,804.44	31,235,312.28	241,190,337.58	433,377,517.04	1
2	ADAMAWA	166,993,508.12	83,584,465.71	10,304,116.80	260,882,090.63	155,471,657.74	2
3	AKWA IBO	246,514,226.27	103,427,413.19	14,965,061.08	364,906,700.53	218,147,963.44	3
4	ANAMBRA	166,993,508.12	110,335,153.55	50,721,175.42	328,049,837.08	208,807,678.83	4
5	BAUCHI	159,041,436.30	122,588,356.39	8,364,513.46	289,994,306.14	172,723,992.16	5
6	BAYELSA	63,616,574.52	44,939,939.84	7,875,875.11	116,432,389.47	70,259,953.79	6
7	BENUE	182,897,651.75	111,316,923.11	10,828,655.70	305,043,230.55	181,792,140.51	7
8	BORNO	214,705,939.01	109,521,523.76	12,639,807.83	336,867,270.60	201,517,757.63	8
9	CROSS RIV	143,137,292.67	76,220,006.73	13,385,600.60	232,742,900.01	140,419,290.98	9
10	DELTA	198,801,795.38	108,128,440.98	48,648,700.55	355,578,936.91	223,815,033.21	10
11	EBONYI	103,376,933.60	57,343,790.43	7,059,527.66	167,780,251.68	101,121,258.69	11
12	EDO	143,137,292.67	84,909,717.43	40,770,523.34	268,817,533.44	171,353,881.20	12
13	EKITI	127,233,149.04	62,903,009.14	9,883,141.89	200,019,300.07	120,149,196.05	13
14	ENUGU	135,185,220.86	85,937,763.03	28,437,068.86	249,560,052.74	156,834,187.66	14
15	GOMBE	87,472,789.97	62,102,729.22	6,347,037.06	155,922,556.25	93,011,255.37	15
16	IMO	214,705,939.01	103,815,007.96	26,078,084.36	344,599,031.33	210,757,028.98	16
17	JIGAWA	214,705,939.01	114,731,033.89	5,609,182.46	335,046,155.36	197,695,822.22	17
18	KADUNA	182,897,651.75	160,054,980.40	30,432,443.71	373,385,075.85	227,904,887.07	18
19	KANO	349,891,159.86	247,571,035.88	40,157,663.39	637,619,859.13	387,583,593.83	19
20	KATSINA	270,370,441.71	152,826,421.00	14,223,354.88	437,420,217.59	258,935,929.43	20
21	KEBBI	166,993,508.12	85,445,189.72	7,220,133.39	259,658,831.22	154,165,149.92	21
22	KOGI	166,993,508.12	86,496,795.47	12,014,698.38	265,505,001.97	159,369,582.19	22
23	KWARA	127,233,149.04	62,556,783.14	14,564,675.68	204,354,607.85	124,024,037.76	23
24	LAGOS	159,041,436.30	237,805,367.80	1,687,558,845.43	2,084,405,649.53	677,836,501.88	24
25	NASSARAW	103,376,933.60	49,159,053.12	11,801,730.03	164,337,716.75	100,174,306.22	25
26	NIGER	198,801,795.38	104,219,989.22	15,018,510.05	318,040,294.64	190,864,227.46	26
27	OGUN	159,041,436.30	98,358,947.34	43,570,415.01	300,970,798.65	187,887,954.97	27
28	ONDO	143,137,292.67	90,785,032.59	20,082,727.56	254,005,052.82	156,538,256.41	28
29	OSUN	238,562,154.45	90,323,617.78	18,490,377.35	347,376,149.58	210,130,654.99	29
30	OYO	262,418,369.90	147,523,699.22	44,919,437.04	454,861,506.15	281,252,952.53	30
31	PLATEAU	135,185,220.86	83,864,417.25	16,939,495.65	235,989,133.75	143,211,199.46	31
32	RIVERS	182,897,651.75	136,807,156.24	54,709,353.98	374,414,161.96	233,484,599.19	32
33	SOKOTO	182,897,651.75	97,538,457.94	10,624,953.65	291,061,063.34	174,198,844.05	33
34	TARABA	127,233,149.04	60,700,649.79	7,557,371.02	195,491,169.84	116,429,459.32	34
35	YOBE	135,185,220.86	61,250,870.26	5,921,447.72	202,357,538.84	120,785,712.18	35
36	ZAMFARA	111,329,005.41	86,004,987.28	6,274,915.86	203,608,908.54	121,005,583.39	36
37	FCT-ABUJA	47,712,430.89	37,073,620.69	66,725,499.69	151,511,551.27	108,600,221.79	37
Grand Total		<u>6,154,903,584.83</u>	<u>3,692,942,150.90</u>	<u>2,461,961,433.93</u>	<u>12,309,807,169.66</u>	<u>7,191,639,269.55</u>	

66

DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO STATE GOVERNMENTS

SNO	STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS	SNO			
						Feb 2025	Jan 2025		
1	ABIA	244,242,205.75	10,789.7191	107,897,191.35	1.304060%	45,864,932.56	398,004,329.65	668,618,301	1
2	ADAMAWA	244,242,205.75	12,061.7262	120,617,261.97	0.430192%	15,130,235.23	379,989,702.95	226,683,623	2
3	AKWA IBOM	244,242,205.75	14,925.1793	149,251,793.21	0.624784%	21,974,216.58	415,468,215.54	250,304,131	3
4	ANAMBRA	244,242,205.75	15,922.0066	159,220,065.69	2.117586%	74,477,350.15	477,939,621.58	305,411,235	4
5	BAUCHI	244,242,205.75	17,690.2152	176,902,152.47	0.349215%	12,282,183.77	433,426,541.99	258,242,356	5
6	BAYELSA	244,242,205.75	6,485.0956	64,850,955.86	0.328814%	11,564,682.87	320,657,844.48	190,766,949	6
7	BENUE	244,242,205.75	16,063.6816	160,636,816.46	0.452091%	15,900,451.35	420,779,473.56	251,296,023	7
8	BORNO	244,242,205.75	15,804.5950	158,045,950.42	0.527706%	18,559,889.16	420,848,045.33	253,047,141	8
9	CROSS RIV	244,242,205.75	10,998.9918	109,989,917.89	0.558843%	19,654,987.39	373,887,111.02	225,223,319	9
10	DELTA	244,242,205.75	15,603.5651	156,035,650.67	2.031061%	71,434,194.41	471,712,050.83	300,144,543	10
11	EBONYI	244,242,205.75	8,275.0436	82,750,436.15	0.294732%	10,365,984.41	337,358,626.30	201,799,105	11
12	EDO	244,242,205.75	12,252.9678	122,529,677.54	1.702151%	59,866,131.21	426,638,014.50	271,071,075	12
13	EKITI	244,242,205.75	9,077.2713	90,772,713.18	0.412617%	14,512,089.14	349,527,008.07	209,231,257	13
14	ENUGU	244,242,205.75	12,401.3207	124,013,207.34	1.187235%	41,756,081.50	410,011,494.59	256,333,346	14
15	GOMBE	244,242,205.75	8,961.7863	89,617,862.56	0.264986%	9,319,786.02	343,179,854.33	203,429,460	15
16	IMO	244,242,205.75	14,981.1115	149,811,115.09	1.088748%	38,292,224.19	432,345,545.03	266,967,004	16
17	JIGAWA	244,242,205.75	16,556.3578	165,563,577.57	0.234181%	8,236,343.95	418,042,127.26	247,211,309	17
18	KADUNA	244,242,205.75	23,096.8677	230,968,677.46	1.270541%	44,686,026.05	519,896,909.26	318,662,994	18
19	KANO	244,242,205.75	35,725.9453	357,259,452.92	1.676564%	58,966,227.28	660,467,885.95	408,815,565	19
20	KATSINA	244,242,205.75	22,053.7444	220,537,444.39	0.593819%	20,885,118.95	485,664,769.09	288,957,417	20
21	KEBBI	244,242,205.75	12,330.2395	123,302,395.32	0.301437%	10,601,812.71	378,146,413.78	224,686,497	21
22	KOGI	244,242,205.75	12,481.9924	124,819,923.78	0.501608%	17,641,998.45	386,704,127.98	232,411,112	22
23	KWARA	244,242,205.75	9,027.3089	90,273,088.85	0.608069%	21,386,303.48	355,901,598.08	215,013,245	23
24	LAGOS	244,242,205.75	34,316.7024	343,167,023.96	70.454807%	2,477,957,381.72	3,065,366,611.42	1,007,590,633	24
25	NASSARAW	244,242,205.75	7,093.9383	70,939,382.55	0.492717%	17,329,282.55	332,510,870.85	200,611,646	25
26	NIGER	244,242,205.75	15,039.5527	150,395,526.69	0.627016%	22,052,699.34	416,690,431.77	251,162,708	26
27	OGUN	244,242,205.75	14,193.7701	141,937,701.20	1.819045%	63,977,402.50	450,157,309.46	281,493,793	27
28	ONDO	244,242,205.75	13,100.8100	131,008,100.20	0.838445%	29,488,834.20	404,739,140.15	248,839,237	28
29	OSUN	244,242,205.75	13,034.2252	130,342,251.70	0.771965%	27,150,678.14	401,735,135.59	245,638,816	29
30	OYO	244,242,205.75	21,288.5307	212,885,307.40	1.875366%	65,958,263.26	523,085,776.41	329,269,863	30
31	PLATEAU	244,242,205.75	12,102.1248	121,021,248.39	0.707216%	24,873,413.09	390,136,867.23	236,095,061	31
32	RIVERS	244,242,205.75	19,742.0710	197,420,710.46	2.284090%	80,333,463.88	521,996,380.08	327,609,521	32
33	SOKOTO	244,242,205.75	14,075.3687	140,753,687.11	0.443587%	15,601,341.79	400,597,234.65	240,359,761	33
34	TARABA	244,242,205.75	8,759.4580	87,594,580.11	0.315517%	11,097,001.65	342,933,787.51	203,749,857	34
35	YOBE	244,242,205.75	8,838.8580	88,388,580.36	0.247218%	8,694,864.26	341,325,650.37	203,303,552	35
36	ZAMFARA	244,242,205.75	12,411.0216	124,110,215.86	0.261975%	9,213,885.55	377,566,307.16	223,718,928	36
Grand Total		8,792,719,406.90	527,563.16	5,275,631,644.14	100.00%	3,517,087,762.76	17,585,438,813.80	10,273,770,385.07	

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS =N=992938983.48 IS NOT INCLUDED IN THIS TABLE

FIRS

S/NO	STATES	ACTUAL COLLECTION =N=	% INDICES FOR DERIVATION
1	Abia	464,811,194.63	1.27
2	Adamawa	153,335,071.49	0.42
3	Akwa Ibom	222,694,361.25	0.61
4	Anambra	754,779,396.08	2.06
5	Bauchi	124,471,926.47	0.34
6	Bayelsa	117,200,522.49	0.32
7	Benue	161,140,709.76	0.44
8	Borno	188,092,378.49	0.51
9	Cross River	199,190,485.14	0.54
10	Delta	723,938,996.35	1.98
11	Ebonyi	105,052,494.96	0.29
12	Edo	606,704,216.38	1.66
13	Ekiti	147,070,563.83	0.40
14	Enugu	423,170,667.54	1.16
15	FCT	992,938,983.48	2.71
16	Gombe	94,449,956.24	0.26
17	Imo	388,066,731.58	1.06
18	Jigawa	83,469,977.10	0.23
19	Kaduna	452,863,745.67	1.24
20	Kano	597,584,276.62	1.63
21	Katsina	211,657,066.71	0.58
22	Kebbi	107,442,461.11	0.29
23	Kogi	178,790,154.47	0.49
24	Kwara	216,736,245.21	0.59
25	Lagos	25,112,482,818.92	68.55
26	Nasarawa	175,620,982.63	0.48
27	Niger	223,489,732.83	0.61
28	Ogun	648,369,271.01	1.77
29	Ondo	298,850,112.51	0.82
30	Osun	275,154,424.90	0.75
31	Oyo	668,444,003.57	1.82
32	Plateau	252,075,828.06	0.69
33	Rivers	814,127,291.40	2.22
34	Sokoto	158,109,429.35	0.43
35	Taraba	112,460,878.20	0.31
36	Yobe	88,116,781.58	0.24
37	Zamfara	93,376,724.05	0.25
		36,636,330,862.07	100.00

Research & Statistics Dept:

Revenue Accounting & Refunds Dept:

Prepared by: MALA T ALI

Checked by:

Yon O. Eugene

Approved By: Executive Chairman FIRS

Signature: _____

Signature:

Signature:

Date _____

Date:

Date:

Checked by:

Counter reviewed by:

Signature: _____

Signature:

Date:

Date:

68

NON IMPORT EMT COLLECTION FOR THE MONTH

SN	STATE	COLLECTIONS INDICES FOR DERIVATION		COLLECTIONS	
		Feb 2025		Jan 2025	
1	ABIA	464,811,194.63	1.2687	4,623,772,747.50	1
2	ADAMAWA	153,335,071.49	0.4185	135,102,947.20	2
3	AKWA IBOM	222,694,361.25	0.6079	203,942,752.26	3
4	ANAMBRA	754,779,396.08	2.0602	696,229,824.28	4
5	BAUCHI	124,471,926.47	0.3397	121,877,224.09	5
6	BAYELSA	117,200,522.49	0.3199	101,771,341.17	6
7	BENUE	161,140,709.76	0.4398	147,410,901.18	7
8	BORNO	188,092,378.49	0.5134	180,022,190.81	8
9	CROSS RIVER	199,190,485.14	0.5437	182,534,272.95	9
10	DELTA	723,938,996.35	1.9760	662,204,726.94	10
11	EBONYI	105,052,494.96	0.2867	107,514,117.07	11
12	EDO	606,704,216.38	1.6560	567,324,225.48	12
13	EKITI	147,070,563.83	0.4014	134,937,383.73	13
14	ENUGU	423,170,667.54	1.1551	411,453,141.50	14
15	GOMBE	94,449,956.24	0.2578	83,723,218.59	15
16	IMO	388,066,731.58	1.0592	367,122,395.28	16
17	JIGAWA	83,469,977.10	0.2278	77,857,949.79	17
18	KADUNA	452,863,745.67	1.2361	409,895,781.94	18
19	KANO	597,584,276.62	1.6311	573,423,348.92	19
20	KATSINA	211,657,066.71	0.5777	174,043,604.80	20
21	KEBBI	107,442,461.11	0.2933	99,484,188.68	21
22	KOGI	178,790,154.47	0.4880	167,788,695.27	22
23	KWARA	216,736,245.21	0.5916	195,608,722.59	23
24	LAGOS	25,112,482,818.92	68.5453	6,636,764,016.40	24
25	NASSARAWA	175,620,982.63	0.4794	164,578,659.33	25
26	NIGER	223,489,732.83	0.6100	205,844,475.80	26
27	OGUN	648,369,271.01	1.7697	558,175,966.52	27
28	ONDO	298,850,112.51	0.8157	295,775,070.86	28
29	OSUN	275,154,424.90	0.7510	267,692,107.49	29
30	OYO	668,444,003.57	1.8245	621,376,084.26	30
31	PLATEAU	252,075,828.06	0.6880	226,755,261.91	31
32	RIVERS	814,127,291.40	2.2222	695,038,088.23	32
33	SOKOTO	158,109,429.35	0.4316	154,202,011.71	33
34	TARABA	112,460,878.20	0.3070	98,730,930.06	34
35	YOBE	88,116,781.58	0.2405	89,639,279.57	35
36	ZAMFARA	93,376,724.05	0.2549	85,105,036.75	36
37	FCT-ABUJA	992,938,983.48	2.7103	878,965,611.33	37
		36,636,330,862.06	100.00	21,403,688,302.24	
Grand Total		36,636,330,862.06	100.00	21,403,688,302.24	

SOURCE: FEDERAL INLAND REVENUE SERVICE- EMT DIRECTORATE

18 March 2025

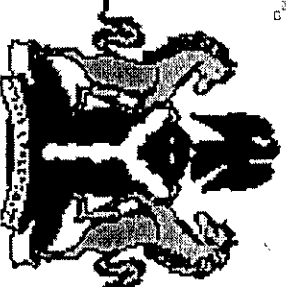
69

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

PAGE 63

FEDERATION ACCOUNT: February 2025

Feb 2025



1 SOLID MINERAL

28,218,818,355.40

TOTAL FUNDS AVAILABLE FOR DISTRIBUTI

28,218,818,355.40

BENEFICIARY	SOLID MINERAL REVENUE	NET SHARE	ECOLOGY SHARE
38 Federal Government	45,8316%	12,933,135,953.37	12,933,135,953.37
49 State Governments	23,2464%	6,559,859,390.17	6,383,096,711.99
48 13% Derivation Share	13,0000%	3,668,446,386.20	3,668,446,386.20
50 Local Governments	17,9220%	5,057,376,625.65	4,910,074,393.84
Grand Total	100.00%	28,218,818,355.40	27,894,753,445.41
			324,064,909.99

DISTRIBUTION OF FGN SHARE- SOLID MINERAL

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	Federal Government	48.5	11,906,930,405.06	11,906,930,405.06
2	1.46% Deriv. & Ecology FGN Share	1	245,503,719.69	245,503,719.69
3	FCT-ABUJA	1	245,503,719.69	245,503,719.69
4	0.72% STABILIZATION ACCOUNT	0.5	122,751,859.85	122,751,859.85
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	412,446,249.08	412,446,249.08
		52.68	12,933,135,953.37	12,933,135,953.37

Office of the Accountant General of the Federation					
Federation Account Department					
DISTRIBUTION OF 13% DERIVATION FROM SOLID MINERAL MARCH, 2025					
S/NO	STATE	INDICES	AMOUNT (₦)	AMOUNT (₦)	S/NO
1	ABIA	132,910,156.41	17,278,320.33	17,278,320.33	1
2	ADAMAWA	210,428,522.46	27,355,707.92	27,355,707.92	2
3	AKWA IBOM	146,937,682.80	19,101,898.76	19,101,898.76	3
4	ANAMBRA	53,039,159.50	6,895,090.74	6,895,090.74	4
5	BAUCHI	384,531,051.37	49,989,036.68	49,989,036.68	5
6	BAYELSA	52,373,400.91	6,808,542.12	6,808,542.12	6
7	BENUE	229,009,295.74	29,771,208.45	29,771,208.45	7
8	BORNO	19,103,490.60	2,483,453.78	2,483,453.78	8
9	CROSS RIVER	357,385,571.78	46,460,124.33	46,460,124.33	9
10	DELTA	55,724,856.21	7,244,231.31	7,244,231.31	10
11	EBONYI	1,719,984,081.78	223,597,930.63	223,597,930.63	11
12	EDO	356,915,049.24	46,398,956.40	46,398,956.40	12
13	EKITI	96,256,945.51	12,513,402.92	12,513,402.92	13
14	ENUGU	464,946,569.90	60,443,054.09	60,443,054.09	14
15	GOMBE	613,221,957.70	79,718,854.50	79,718,854.50	15
16	IMO	15,927,016.43	2,070,512.14	2,070,512.14	16
17	JIGAWA	96,229,455.27	12,509,829.19	12,509,829.19	17
18	KADUNA	1,090,500,644.37	141,765,083.77	141,765,083.77	18
19	KANO	447,963,669.29	58,235,277.01	58,235,277.01	19
20	KATSINA	142,515,018.38	18,526,952.39	18,526,952.39	20
21	KEBBI	226,375,829.63	29,428,857.85	29,428,857.85	21
22	KOGI	3,011,654,372.94	391,515,068.48	391,515,068.48	22
23	KWARA	1,571,879,984.27	204,344,397.96	204,344,397.96	23
24	LAGOS	524,333,536.00	68,163,359.68	68,163,359.68	24
25	NASSARAWA	2,127,030,994.20	276,514,029.25	276,514,029.25	25
26	NIGER	848,618,748.73	110,320,437.33	110,320,437.33	26
27	OGUN	3,687,975,243.97	479,436,781.72	479,436,781.72	27
28	ONDO	849,776,234.08	110,470,910.43	110,470,910.43	28
29	OSUN	3,320,726,866.43	431,694,492.64	431,694,492.64	29
30	OYO	1,360,951,076.86	176,923,639.99	176,923,639.99	30
31	PLATEAU	1,095,826,239.34	142,457,411.11	142,457,411.11	31
32	RIVERS	463,636,039.27	60,272,685.11	60,272,685.11	32
33	SOKOTO	66,704,752.82	8,671,617.87	8,671,617.87	33
34	TARABA	402,884,727.14	52,375,014.53	52,375,014.53	34
35	YOBE	78,063,150.32	10,148,209.54	10,148,209.54	35
36	ZAMFARA	185,908,692.00	24,168,129.96	24,168,129.96	36
37	FCT-ABUJA	1,710,568,271.75	222,373,875.33	222,373,875.33	37
	TOTAL	28,218,818,355.40	3,668,446,386.24	3,668,446,386.24	

71

GROSS, NET AND ECOLOGICAL REVENUE ALLOCATION TO STATES AND LGCS

SN	2) STATE	3) GROSS ALLOCATION = 26.72%	4) STATES SHARE = 26.0%	5) STATES ECOLOGICAL FUNDS = 0.72%	6) LGCS GROSS = 20.6%	7) LGCS = 20%	8) LGCS ECOLOGICAL FUNDS = 0.6%	TOTAL ECOLOGICAL FUNDS = 5+8	SN
1	ABIA	161,984,807.16	157,619,947.08	4,364,860.07	104,971,764.55	101,914,334.52	3,057,430.04	7,422,290.11	1
2	ADAMAWA	172,323,978.87	167,680,518.37	4,643,460.51	132,406,815.08	128,550,305.90	3,856,509.18	8,499,969.69	2
3	AKWA IBOM	173,925,372.07	169,238,760.24	4,686,611.82	176,358,097.10	171,221,453.49	5,136,643.60	9,823,265.43	3
4	ANAMBRA	172,001,150.19	167,366,388.66	4,634,761.53	133,122,355.55	129,245,005.39	3,877,350.16	8,512,111.69	4
5	BAUCHI	206,923,146.39	201,347,372.98	5,576,773.41	151,120,216.80	146,718,657.09	4,401,559.71	9,977,333.12	5
6	BAYELSA	153,064,314.10	148,939,826.59	4,124,487.51	61,511,459.74	59,719,863.83	1,791,595.91	5,916,083.42	6
7	BENUE	194,003,826.09	188,776,178.08	5,227,648.01	164,442,184.56	159,652,606.37	4,789,578.19	10,017,226.20	7
8	BORNO	214,928,435.84	209,136,951.04	5,791,484.80	178,534,933.04	173,334,866.45	5,200,046.59	10,991,531.39	8
9	CROSS RIVER	173,955,033.54	169,267,622.45	4,687,411.08	115,095,848.21	111,743,541.95	3,352,306.26	8,039,717.34	9
10	DELTA	175,646,045.10	170,913,067.84	4,732,977.26	147,478,822.21	143,183,322.54	4,295,499.68	9,028,476.94	10
11	EBONYI	154,763,799.41	150,593,517.39	4,170,282.02	85,140,490.88	82,660,670.76	2,479,820.12	6,650,102.14	11
12	EDO	161,752,974.29	157,394,361.21	4,358,613.08	112,841,260.37	109,554,621.72	3,286,638.65	7,645,251.73	12
13	EKITI	154,676,467.10	150,508,538.35	4,167,928.75	89,600,052.85	86,990,342.57	2,609,710.28	6,777,639.03	13
14	ENUGU	173,970,047.03	169,282,231.39	4,687,815.64	114,648,398.15	111,309,124.41	3,339,273.73	8,027,089.37	14
15	GOMBE	162,942,055.46	158,551,401.27	4,390,654.19	78,557,162.48	76,269,089.79	2,288,072.69	6,678,726.88	15
16	IMO	179,859,415.19	175,012,904.00	4,846,511.19	153,654,356.84	149,178,987.22	4,475,369.62	9,321,880.80	16
17	JIGAWA	193,455,485.56	188,242,613.19	5,212,872.37	161,428,368.91	156,726,571.75	4,701,797.15	9,914,668.52	17
18	KADUNA	226,655,602.22	220,548,115.93	6,107,486.29	181,541,486.49	176,253,870.38	5,287,616.11	11,395,102.40	18
19	KANO	274,391,840.03	266,988,047.93	7,393,792.10	289,029,605.64	280,611,267.61	8,418,338.03	15,812,130.13	19
20	KATSINA	212,645,866.84	206,915,888.40	5,729,978.45	220,043,158.47	213,634,134.44	6,409,024.03	12,139,002.48	20
21	KEBBI	182,663,860.52	177,741,780.45	4,922,080.07	138,870,852.24	134,826,070.14	4,044,782.10	8,966,862.18	21
22	KOGI	191,193,917.50	186,041,985.59	5,151,931.91	143,533,197.87	139,352,619.29	4,180,578.58	9,332,510.49	22
23	KWARA	153,986,859.63	149,837,513.11	4,149,346.52	101,564,771.87	98,606,574.63	2,958,197.24	7,107,543.76	23
24	LAGOS	231,741,709.50	225,497,172.42	6,244,537.08	173,015,201.73	167,975,924.00	5,039,277.72	11,283,814.80	24
25	NASSARAWA	159,530,717.46	155,231,985.55	4,298,731.91	90,613,281.64	87,974,059.84	2,639,221.80	6,997,953.70	25
26	NIGER	204,910,103.63	199,388,573.89	5,521,529.74	167,718,194.67	162,833,196.70	4,884,995.96	10,406,525.70	26
27	OGUN	160,715,552.38	156,384,893.78	4,330,658.60	119,649,553.67	116,164,615.21	3,484,938.46	7,815,597.05	27
28	ONDO	161,033,947.89	156,694,709.77	4,339,238.12	114,272,892.12	110,944,555.45	3,328,336.66	7,667,574.78	28
29	OSUN	157,769,316.85	153,518,047.84	4,251,268.02	154,785,521.56	150,277,205.40	4,508,316.16	8,759,585.18	29
30	OYO	194,025,261.20	188,797,035.60	5,228,225.60	195,249,858.41	189,562,969.33	5,686,889.08	10,915,114.68	30
31	PLATEAU	180,643,912.06	175,776,261.74	4,867,650.33	122,395,500.49	118,830,583.00	3,564,917.49	8,432,567.81	31
32	RIVERS	186,562,416.59	181,535,285.60	5,027,130.99	151,716,008.08	147,297,095.22	4,418,912.86	9,446,043.84	32
33	SOKOTO	180,649,853.11	185,512,581.62	5,137,271.49	162,801,502.12	148,350,972.93	4,450,529.19	9,587,800.68	33
34	TARABA	166,635,937.14	162,145,747.22	4,490,189.92	114,525,237.05	111,189,560.53	3,335,686.52	7,825,876.44	34
35	YOBE	171,780,260.23	167,151,450.82	4,628,809.41	115,145,089.16	111,791,348.70	3,353,740.46	7,982,549.67	35
36	ZAMFARA	172,146,102.02	167,507,434.60	4,638,667.42	104,041,285.29	101,010,956.59	3,030,328.70	7,668,996.12	36
37	FCT-ABUJA	0.00	0.00	0.00	45,951,839.78	44,613,436.68	1,338,403.10	1,338,403.10	37
		6,559,869,390.17	6,383,096,711.99	176,762,678.18	5,057,376,625.65	4,910,074,393.84	147,302,231.82	324,064,909.99	

OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION										
FEDERATION ACCOUNT DEPARTMENT										
DISTRIBUTION OF ₦28,218,818,355.40 BEING SOLID MINERAL FOR THE MONTH OF MARCH, 2025										
S/N	1	2	3	4	5	6	7	8	9=6+8	
	STATES	NO. LG	STATE GROSS ALLOCATION 26.72%	STATE SHARE 26.0%	TOTAL DERIVATION	STATE NET 4+5 REVENUE LESS ECOLOGY	LGC GROSS STATUTORY REVENUE	LGC NET STATUTORY REVENUE LESS ECOLOGY	TOTAL PAID	S/N
			₦	₦	₦	₦	₦	₦	₦	
1	ABIA	17	161,984,807.16	157,619,947.08	17,278,320.33	174,898,267.41	104,971,764.55	101,914,334.52	276,812,601.93	1
2	ADAMAWA	21	172,323,978.87	167,680,518.37	27,355,707.92	195,036,226.29	132,406,815.08	128,550,305.90	323,586,532.19	2
3	AKWA IBOM	31	173,925,372.07	169,238,760.24	19,101,898.76	188,340,659.00	176,358,097.10	171,221,453.49	359,562,112.49	3
4	ANAMBRA	21	172,001,150.19	167,366,388.66	6,895,090.74	174,261,479.40	133,122,355.55	129,245,005.39	303,506,484.79	4
5	BAUCHI	20	206,923,146.39	201,347,372.98	49,989,036.68	251,336,409.66	151,120,216.80	146,718,657.09	398,055,066.75	5
6	BAYELSA	8	153,064,314.10	148,939,826.59	6,808,542.12	155,748,368.71	61,511,459.74	59,719,863.83	215,468,232.54	6
7	BENUE	23	194,003,826.09	188,776,178.08	29,771,208.45	218,547,386.53	164,442,184.56	159,652,606.37	378,199,992.90	7
8	BORNO	27	214,928,435.84	209,136,951.04	2,483,453.78	211,620,404.82	178,534,933.04	173,334,886.45	384,955,291.27	8
9	CROSS RIVER	18	173,955,033.54	169,267,622.45	46,460,124.33	215,727,746.78	115,095,848.21	111,743,541.95	327,471,288.73	9
10	DELTA	25	175,646,045.10	170,913,067.84	7,244,231.31	178,157,299.15	147,478,822.21	143,183,322.54	321,340,621.69	10
11	EBONYI	13	154,763,799.41	150,593,517.39	223,597,930.63	374,191,448.02	85,140,490.88	82,660,670.76	456,852,118.78	11
12	EDO	18	161,752,974.29	157,394,361.21	46,398,956.40	203,793,317.61	112,841,260.37	109,554,621.72	313,347,939.33	12
13	EKITI	16	154,676,467.10	150,508,538.35	12,513,402.92	163,021,941.27	89,600,052.85	86,990,342.57	250,012,283.84	13
14	ENUGU	17	173,970,047.03	169,282,231.39	60,443,054.09	229,725,285.48	114,648,398.15	111,309,124.41	341,034,409.89	14
15	GOMBE	11	162,942,055.46	158,551,401.27	79,718,854.50	238,270,255.77	78,557,162.48	76,269,089.79	314,539,345.56	15
16	IMO	27	179,859,415.19	175,012,904.00	2,070,512.14	177,083,416.14	153,654,356.84	149,178,987.22	326,262,403.36	16
17	JIGAWA	27	193,455,485.56	188,242,613.19	12,509,829.19	200,752,442.38	161,428,368.91	156,726,571.75	357,479,014.13	17
18	KADUNA	23	226,655,602.22	220,548,115.93	141,765,083.77	362,313,199.70	181,541,486.49	176,253,107.38	538,567,070.08	18
19	KANO	44	274,391,840.03	266,998,047.93	58,235,277.01	325,233,324.94	289,029,605.64	280,611,267.61	605,844,592.55	19
20	KATSINA	34	212,645,866.84	206,915,888.40	18,526,952.39	225,442,840.79	220,043,158.47	213,634,134.44	439,076,975.23	20
21	KEBBI	21	182,663,860.52	177,741,780.45	29,428,857.85	207,170,638.30	138,870,852.24	134,826,070.14	341,996,708.44	21
22	KOGI	21	191,193,917.50	186,041,985.59	391,515,068.48	577,557,054.07	143,533,197.87	139,352,619.29	716,909,673.36	22
23	KWARA	16	153,986,859.63	149,837,513.11	204,344,397.96	354,181,911.07	101,564,771.87	98,606,574.63	452,788,485.70	23
24	LAGOS	20	231,741,709.50	225,497,172.42	68,163,359.68	293,660,532.10	173,015,201.73	167,975,924.00	461,636,456.10	24
25	NASSARAWA	13	159,530,717.46	155,231,985.55	276,514,029.25	431,746,014.80	90,613,281.64	87,974,059.84	519,720,074.64	25
26	NIGER	25	204,910,103.63	199,388,573.89	110,320,437.33	309,709,011.22	167,718,194.67	162,833,198.70	472,542,209.92	26
27	OGUN	20	160,715,552.38	156,384,893.78	479,436,781.72	635,821,675.50	119,649,553.67	116,164,615.21	751,986,290.71	27
28	ONDO	18	161,033,947.89	156,694,709.77	110,470,910.43	267,165,620.20	114,272,892.12	110,944,555.45	378,110,175.65	28
29	OSUN	30	157,769,316.85	153,518,047.84	431,694,492.64	585,212,540.48	154,785,521.56	150,277,205.40	735,489,745.88	29
30	OYO	33	194,025,261.20	188,797,035.60	176,923,639.99	365,720,675.59	195,249,858.41	189,562,969.33	555,283,644.92	30
31	PLATEAU	17	180,643,912.06	175,776,261.74	142,457,411.11	318,233,672.85	122,395,500.49	118,830,583.00	437,064,255.85	31
32	RIVERS	23	186,562,416.59	181,535,285.60	60,272,685.11	241,807,970.71	151,716,008.08	147,297,095.22	389,105,065.93	32
33	SOKOTO	23	190,649,853.11	185,512,581.62	8,671,617.87	194,184,199.49	152,801,502.12	148,350,972.93	342,535,172.42	33
34	TARABA	16	166,635,937.14	162,145,747.22	52,375,014.53	214,520,761.75	114,525,237.05	111,189,550.53	325,710,312.28	34
35	YOBE	17	171,780,260.23	167,151,450.82	10,148,209.54	177,299,660.36	115,145,089.16	111,791,348.70	289,091,009.06	35
36	ZAMFARA	14	172,146,102.02	167,507,434.60	24,168,129.96	191,675,564.56	104,041,285.29	101,010,956.59	292,686,521.15	36
37	FCT-ABUJA	6	-	-	222,373,875.33	222,373,875.33	45,951,839.78	44,613,436.68	266,987,312.01	37
	SUB TOTAL	774	6,559,859,390.19	6,383,096,711.99	3,668,446,386.24	10,051,543,098.23	5,057,376,625.67	4,910,074,393.82	14,961,617,492.05	
38	FCT-ABUJA	6	245,503,719.69	-	-	245,503,719.69	-	-	245,503,719.69	38
39	FGN	0	12,687,632,233.68	-	-	12,687,632,233.68	-	-	12,687,632,233.68	39
40	ECOLOGY	0	-	-	-	176,762,678.18	-	147,302,231.82	324,064,910.00	40
	TOTAL		19,492,995,343.56	6,383,096,711.99	3,668,446,386.24	23,161,441,729.78	5,057,376,625.67	5,057,376,625.64	28,218,818,355.42	

CHECK

(0.02)

73