


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

MONTHS	NCS VAT N	FIRS VAT. N	TOTAL N
JANUARY	88,119,211,378.15	332,614,279,650.22	420,733,491,028.37
FEBRUARY			
MARCH			
APRIL			
MAY			
JUNE			
JULY			
AUGUST			
SEPTEMBER			
OCTOBER			
NOVEMBER			
DECEMBER			
TOTAL	88,119,211,378.15	332,614,279,650.22	420,733,491,028.37

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Source: Banking Services Department, CBN, Abuja

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## DISTRIBUTION OF VAT TO STATE GOVERNMENTS

SNO STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS	GROSS
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Dec 2023	Jan 2024
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1	ABIA	2,720,743,241.98	2833999	1,201,923,939.78	0.04285	18,224,581.68	3,940,891,763.45	4,646,090,667.95
2	ADAMAWA	2,720,743,241.98	3168101	1,343,619,540.99	1.04757	445,512,682.11	4,509,875,465.09	4,883,862,754.66
3	AKWA IB	2,720,743,241.98	3920208	1,662,594,744.79	0.50787	215,987,798.00	4,599,325,784.77	5,299,716,119.52
4	ANAMBRA	2,720,743,241.98	4182032	1,773,636,609.52	0.70418	299,473,485.02	4,793,853,336.52	5,652,355,261.90
5	BAUCHI	2,720,743,241.98	4646465	1,970,606,735.88	1.30641	555,591,505.96	5,246,941,483.82	5,629,765,907.63
6	BAYELSA	2,720,743,241.98	1703358	722,409,132.19	0.75435	320,812,179.10	3,763,964,553.28	4,516,076,139.96
7	BENUE	2,720,743,241.98	4219244	1,789,418,546.51	0.48107	204,590,800.13	4,714,752,588.62	5,403,489,443.68
8	BORNO	2,720,743,241.98	4151193	1,760,557,517.97	0.95644	406,758,328.20	4,888,059,088.16	5,465,947,643.00
9	CROSS RI	2,720,743,241.98	2888966	1,225,235,928.67	0.19435	82,653,993.55	4,028,633,164.20	4,667,507,391.17
10	DELTA	2,720,743,241.98	4098391	1,738,163,724.65	1.31015	557,184,091.45	5,016,091,058.08	5,902,365,424.06
11	EBONYI	2,720,743,241.98	2173501	921,800,919.85	0.36853	156,730,810.35	3,799,274,972.18	4,498,895,846.02
12	EDO	2,720,743,241.98	3218332	1,364,922,950.56	1.78099	757,426,264.05	4,843,092,456.59	5,372,551,930.96
13	EKITI	2,720,743,241.98	2384212	1,011,165,311.04	0.43948	186,902,532.42	3,918,811,085.44	4,459,293,079.50
14	ENUGU	2,720,743,241.98	3257298	1,381,448,774.40	0.48681	207,029,958.29	4,309,221,974.68	5,705,671,128.07
15	GOMBE	2,720,743,241.98	2353879	998,300,818.54	0.29120	123,843,756.90	3,842,887,817.43	4,571,689,068.79
16	IMO	2,720,743,241.98	3934899	1,668,825,327.30	0.05184	22,047,772.47	4,411,616,341.75	5,171,156,182.14
17	JIGAWA	2,720,743,241.98	4348649	1,844,300,346.90	0.47437	201,742,838.58	4,766,786,427.47	5,561,511,962.66
18	KADUNA	2,720,743,241.98	6065562	2,572,882,382.80	0.35793	152,221,029.41	5,445,846,654.20	6,487,017,751.48
19	KANO	2,720,743,241.98	9383682	3,979,702,194.36	1.61501	686,834,511.41	7,387,279,947.76	8,653,297,462.23
20	KATSINA	2,720,743,241.98	5792578	2,456,683,354.96	0.36875	156,823,877.17	5,334,250,474.11	6,331,189,557.88
21	KEBBI	2,720,743,241.98	3238628	1,373,530,662.94	0.24386	103,709,410.94	4,197,983,315.87	4,827,233,006.10
22	KOGI	2,720,743,241.98	3278487	1,390,435,215.95	0.40336	171,542,357.76	4,282,720,815.70	4,903,287,184.83
23	KWARA	2,720,743,241.98	2371089	1,005,599,731.14	0.51084	217,252,610.75	3,943,595,583.88	4,590,271,596.36
24	LAGOS	2,720,743,241.98	9013534	3,822,719,167.03	2.4017	2,401,700,831.23	28,945,163,240.25	35,650,423,633.36
25	NASSARA	2,720,743,241.98	1863275	790,231,340.55	0.17836	75,851,338.75	3,586,825,921.29	4,256,796,324.58
26	NIGER	2,720,743,241.98	3950249	1,675,335,397.51	0.24705	105,065,127.25	4,501,143,766.74	5,698,378,089.25
27	OGUN	2,720,743,241.98	3728098	1,581,119,201.55	0.56616	240,776,800.64	4,542,639,244.17	5,246,709,352.27
28	ONDO	2,720,743,241.98	3441024	1,459,368,589.39	0.56631	240,843,397.96	4,420,955,229.34	5,001,730,114.16
29	OSUN	2,720,743,241.98	3423535	1,451,951,350.44	0.22068	93,850,713.38	4,266,545,305.80	4,966,218,631.68
30	OYO	2,720,743,241.98	5591589	2,371,442,149.60	6.09882	2,593,721,497.38	7,685,906,888.96	9,103,203,735.80
31	PLATEAU	2,720,743,241.98	3178712	1,348,119,759.56	0.81974	348,619,518.35	4,417,482,519.89	4,874,984,022.19
32	RIVERS	2,720,743,241.98	5185400	2,199,173,816.70	15.0383	6,395,515,215.65	11,315,432,274.33	12,240,258,897.45
33	SOKOTO	2,720,743,241.98	3696999	1,567,929,841.70	0.14446	61,438,276.33	4,350,111,360.02	5,180,934,147.28
34	TARABA	2,720,743,241.98	2300736	975,762,404.12	0.45236	192,379,533.37	3,888,885,179.48	4,627,281,324.01
35	YOBE	2,720,743,241.98	2321591	984,607,193.33	0.29253	124,405,962.71	3,829,756,398.02	4,445,084,816.17
36	ZAMFARA	2,720,743,241.98	3259846	1,382,529,403.65	0.12612	53,637,295.85	4,156,909,941.48	4,818,434,855.69
Grand Total		97,946,756,711.41	138568341	58,768,054,026.84	92.12	39,178,702,684.56	195,893,513,422.81	229,310,680,354.46

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS 7.88% IS NOT INCLUDED IN THIS TABLE TO MAKE 100%

DISTRIBUTION OF VAT TO LOCAL GOVERNMENTS

SNO STATES			EQUALITY 50% POPULATION 30% DERIVATION 20% GROSS DEDUCTION NET VAT PMGROSS					
			Jan 2024			Jan 2024		
			Dec 2023					
1	ABIA	505,899,747.89	832,900,438.00	0.042852866	11,752,437.89	2,350,552,623.78	2,772,826,612.23	1
2	ADAMAWA	860,229,100.33	931,091,616.67	1.0475568368	287,296,587.43	3,078,617,304.43	3,348,993,797.64	2
3	AKWA IBO	746,052,481.44	1,152,132,714.33	0.507868786	139,283,481.22	4,037,468,676.99	4,672,109,332.38	3
4	ANAMBRA	860,229,100.33	1,229,081,691.47	0.704175128	193,120,675.85	3,282,431,467.66	3,869,089,710.16	4
5	BAUCHI	771,646,762.22	1,365,576,605.24	1.306405206	358,282,828.02	3,495,506,195.48	3,761,629,304.01	5
6	BAYELSA	708,658,704.89	500,609,782.95	0.754350447	206,881,303.19	1,416,149,791.03	1,729,237,749.85	6
7	BENUE	397,393,776.56	1,240,018,142.44	0.481070145	131,933,929.28	3,409,345,848.27	3,916,572,070.00	7
8	BORNO	391,723,129.00	1,220,018,238.52	0.956442263	262,305,169.51	3,874,046,537.03	4,370,108,772.42	8
9	CROSS RIV	594,482,086.00	849,055,009.12	0.194350717	53,300,862.66	2,496,837,957.78	2,891,636,990.34	9
10	DELTA	214,558,452.78	1,204,499,951.84	1.310149975	359,309,834.42	3,778,368,239.04	4,443,425,091.89	10
11	EBONYI	151,570,395.44	638,782,841.81	0.368533256	101,070,584.00	1,891,423,821.25	2,247,565,562.32	11
12	EDO	594,482,086.00	945,854,297.21	1.780994856	488,439,475.74	3,028,775,858.95	3,354,786,718.93	12
13	EKITI	417,317,409.78	700,709,922.30	0.439478355	120,527,342.77	2,238,554,674.85	2,537,973,606.50	13
14	ENUGU	505,899,747.89	957,306,241.43	0.486805526	133,506,862.77	2,596,712,852.09	2,996,712,852.09	14
15	GOMBE	974,405,719.22	691,795,180.63	0.291203388	79,862,796.64	1,746,063,696.49	2,091,409,146.69	15
16	IMO	391,723,129.00	1,156,450,337.70	0.05184263	14,217,888.84	3,562,391,355.54	4,174,626,013.06	16
17	JIGAWA	391,723,129.00	1,278,049,730.02	0.474373513	130,097,371.84	3,799,870,230.86	4,436,447,931.39	17
18	KADUNA	397,393,776.56	1,782,937,166.52	0.35792906	98,162,373.47	3,918,493,316.54	4,659,613,759.45	18
19	KANO	897,622,786.89	2,757,824,843.23	1.615007018	442,917,158.54	7,098,364,878.66	7,098,364,878.66	19
20	KATSINA	101,799,495.78	1,702,414,416.30	0.368752091	101,130,599.75	4,815,344,511.83	4,815,344,511.83	20
21	KEBBI	860,229,100.33	951,819,206.62	0.243859945	66,878,814.10	2,878,927,121.05	3,314,053,941.33	21
22	KOGI	860,229,100.33	963,533,599.80	0.403360791	110,622,067.48	2,934,384,767.61	3,364,115,505.77	22
23	KWARA	417,317,409.78	696,853,127.56	0.510842838	140,099,117.68	2,254,269,655.01	2,254,269,655.01	23
24	LAGOS	771,646,762.22	2,649,039,896.12	52.6748488314	446,125,687.95	18,866,812,346.29	0.0018,866,812,346.29	24
25	NASSARAWA	151,570,395.44	547,608,719.56	0.178355109	48,914,052.62	1,748,093,167.62	1,748,093,167.62	25
26	NIGER	214,558,452.78	1,160,961,638.42	0.247047746	67,753,071.30	3,443,273,162.50	3,443,273,162.50	26
27	OGUN	771,646,762.22	1,095,672,389.84	0.566157082	155,269,099.92	3,022,588,251.98	3,492,759,908.88	27
28	ONDO	594,482,086.00	1,011,302,543.43	0.566313677	155,312,046.36	2,761,096,675.79	2,761,096,675.79	28
29	OSUN	657,470,143.33	1,006,162,599.57	0.220678429	60,521,261.82	3,724,154,004.73	3,724,154,004.73	29
30	OYO	923,217,157.67	1,643,344,590.89	6.098817621	1,672,606,336.14	6,239,168,084.70	6,239,168,084.70	30
31	PLATEAU	505,899,747.89	934,210,145.13	0.819735991	224,813,348.65	2,664,923,241.67	2,664,923,241.67	31
32	RIVERS	397,393,776.56	1,523,967,344.81	15.03826873	4,124,259,016.78	7,685,620,138.15	7,685,620,138.15	32
33	SOKOTO	397,393,776.56	1,086,532,523.97	0.144464563	39,619,539.10	3,163,545,839.62	3,163,545,839.62	33
34	TARABA	417,317,409.78	676,176,675.48	0.452356851	124,059,281.92	2,217,553,367.17	2,217,553,367.17	34
35	YOBE	505,899,747.89	682,305,872.64	0.292525346	80,225,344.82	2,268,430,965.35	2,268,430,965.35	35
36	ZAMFARA	240,152,733.56	958,055,087.96	0.126121515	34,588,941.40	2,232,796,762.92	2,232,796,762.92	36
37	FCT-ABUJA	531,494,028.67	412,982,689.26	7.876091343	2,160,025,287.33	3,104,502,005.25	3,104,502,005.25	37
Grand Total		68,562,729,697.98	41,137,637,818.79	0.0428528660465	27,425,091,879.19	137,125,459,395.97	160,517,476,248.12	

DISTRIBUTION OF NET VAT TO STATE GOVERNMENTS AND LGCS

SNO	STATES	GROSS	DEDUCTION	STATE NET VAT	LGCS GROSS	LGCS NETVAT
1	ABIA	3,940,891,763.45	0.00	3,940,891,763.45	2,350,552,623.78	2,350,552,623.78
2	ADAMAWA	4,509,875,465.09	0.00	4,509,875,465.09	3,078,617,304.43	3,078,617,304.43
3	AKWA IBOM	4,599,325,784.77	0.00	4,599,325,784.77	4,037,468,676.99	4,037,468,676.99
4	ANAMBRA	4,793,853,336.52	0.00	4,793,853,336.52	3,282,431,467.66	3,282,431,467.66
5	BAUCHI	5,246,941,483.82	0.00	5,246,941,483.82	3,495,506,195.48	3,495,506,195.48
6	BAYELSA	3,763,964,553.28	0.00	3,763,964,553.28	1,416,149,791.03	1,416,149,791.03
7	BENUE	4,714,752,588.62	0.00	4,714,752,588.62	3,409,345,848.27	3,409,345,848.27
8	BORNO	4,888,059,088.16	0.00	4,888,059,088.16	3,874,046,537.03	3,874,046,537.03
9	CROSS RIVER	4,028,633,164.20	0.00	4,028,633,164.20	2,496,837,957.78	2,496,837,957.78
10	DELTA	5,016,091,058.08	0.00	5,016,091,058.08	3,778,368,239.04	3,778,368,239.04
11	EBONYI	3,799,274,972.18	0.00	3,799,274,972.18	1,891,423,821.25	1,891,423,821.25
12	EDO	4,843,092,456.59	0.00	4,843,092,456.59	3,028,775,858.95	3,028,775,858.95
13	EKITI	3,918,811,085.44	0.00	3,918,811,085.44	2,238,554,674.85	2,238,554,674.85
14	ENUGU	4,309,221,974.68	0.00	4,309,221,974.68	2,596,712,852.09	2,596,712,852.09
15	GOMBE	3,842,887,817.43	0.00	3,842,887,817.43	1,746,063,696.49	1,746,063,696.49
16	IMO	4,411,616,341.75	0.00	4,411,616,341.75	3,562,391,355.54	3,562,391,355.54
17	JIGAWA	4,766,786,427.47	0.00	4,766,786,427.47	3,799,870,230.86	3,799,870,230.86
18	KADUNA	5,445,846,654.20	0.00	5,445,846,654.20	3,918,493,316.54	3,918,493,316.54
19	KANO	7,387,279,947.76	0.00	7,387,279,947.76	7,098,364,878.66	7,098,364,878.66
20	KATSINA	5,334,250,474.11	0.00	5,334,250,474.11	4,815,344,511.83	4,815,344,511.83
21	KEBBI	4,197,983,315.87	0.00	4,197,983,315.87	2,878,927,121.05	2,878,927,121.05
22	KOGI	4,282,720,815.70	0.00	4,282,720,815.70	2,934,384,767.61	2,934,384,767.61
23	KWARA	3,943,595,583.88	0.00	3,943,595,583.88	2,254,269,655.01	2,254,269,655.01
24	LAGOS	28,945,163,240.25	7,667,853,446.50	21,277,309,793.75	18,866,812,346.29	18,866,812,346.29
25	NASSARAWA	3,586,825,921.29	0.00	3,586,825,921.29	1,748,093,167.62	1,748,093,167.62
26	NIGER	4,501,143,766.74	0.00	4,501,143,766.74	3,443,273,162.50	3,443,273,162.50
27	OGUN	4,542,639,244.17	0.00	4,542,639,244.17	3,022,588,251.98	3,022,588,251.98
28	ONDO	4,420,955,229.34	0.00	4,420,955,229.34	2,761,096,675.79	2,761,096,675.79
29	OSUN	4,266,545,305.80	0.00	4,266,545,305.80	3,724,154,004.73	3,724,154,004.73
30	OYO	7,685,906,888.96	0.00	7,685,906,888.96	6,239,168,084.70	6,239,168,084.70
31	PLATEAU	4,417,482,519.89	0.00	4,417,482,519.89	2,664,923,241.67	2,664,923,241.67
32	RIVERS	11,315,432,274.33	0.00	11,315,432,274.33	7,685,620,138.15	7,685,620,138.15
33	SOKOTO	4,350,111,360.02	0.00	4,350,111,360.02	3,163,545,839.62	3,163,545,839.62
34	TARABA	3,888,885,179.48	0.00	3,888,885,179.48	2,217,553,367.17	2,217,553,367.17
35	YOBE	3,829,756,398.02	0.00	3,829,756,398.02	2,268,430,965.35	2,268,430,965.35
36	ZAMFARA	4,156,909,941.48	0.00	4,156,909,941.48	2,232,796,762.92	2,232,796,762.92
37	FCT-ABUJA	0.00	0.00	0.00	3,104,502,005.25	3,104,502,005.25
Grand Total		195,893,513,422.81	7,667,853,446.50	188,225,659,976.31	137,125,459,395.97	137,125,459,395.97

## GROSS SUMMARY OF STATUTORY REVENUE ALLOCATION AND VAT

GRANDSUM

FEDERATION ACCOUNT: January,2024

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1	2	3	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS				10	11
			4	5	6	7	8	9			
SINO	STATES	NO OF L/GOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCs GROSS STATUTORY REVENUE	LGCs NET STATUTORY	NET VAT TO L/GOVTS	TOTAL PAID (5+6+8+9)	SNO	
1	ABIA	17	3,017,265,223.18	2,418,032,004.09	3,940,891,763.45	1,759,313,750.41	1,708,071,602.34	2,350,552,623.78	10,417,547,993.65	1	
2	ADAMAWA	21	2,888,128,506.27	1,988,594,701.86	4,509,875,465.09	2,219,121,793.48	2,154,487,178.13	3,078,617,304.43	11,731,574,649.50	2	
3	AKWA IBOM	31	13,908,559,608.23	12,856,234,911.63	4,599,325,784.77	2,955,739,827.21	2,869,650,317.68	4,037,468,676.99	24,362,679,691.06	3	
4	ANAMBRA	21	3,435,170,742.75	2,886,401,151.18	4,793,853,336.52	2,231,114,162.92	2,166,130,255.26	3,282,431,467.66	13,128,816,210.62	4	
5	BAUCHI	20	3,468,006,261.23	719,846,658.06	5,246,941,483.82	2,532,756,084.59	2,458,986,489.89	3,495,506,195.48	11,921,280,827.25	5	
6	BAYELSA	8	12,003,715,011.75	11,387,951,665.69	3,763,964,553.28	1,030,924,433.74	1,000,897,508.49	1,416,149,791.03	17,568,963,518.48	6	
7	BENUE	23	3,251,480,055.81	2,940,099,682.33	4,714,752,588.62	2,766,030,611.48	2,675,757,876.23	3,409,345,848.27	13,739,955,994.45	7	
8	BORNO	27	3,602,173,919.18	3,271,934,578.44	4,888,059,088.16	2,992,223,327.57	2,905,071,191.81	3,874,046,537.03	14,939,111,395.44	8	
9	CROSS RIVER	18	2,915,464,780.08	723,922,177.68	4,028,633,164.20	1,928,992,136.50	1,872,807,899.51	2,496,837,957.78	9,122,201,199.17	9	
10	DELTA	25	20,769,220,032.68	19,351,505,062.03	5,016,091,058.08	2,471,726,763.08	2,399,734,721.43	3,778,368,239.04	30,545,699,080.58	10	
11	EBONYI	13	2,593,822,077.09	1,744,177,773.61	3,799,274,972.18	1,426,944,064.12	1,371,113,145.88	1,891,423,821.25	8,805,969,712.92	11	
12	EDO	18	4,250,554,410.31	2,631,687,740.00	4,843,092,456.59	1,891,205,523.95	1,836,121,867.91	3,028,775,858.95	12,339,677,923.47	12	
13	EKITI	16	2,592,358,398.41	1,332,397,034.25	3,918,811,085.44	1,501,685,769.36	1,457,947,348.89	2,238,554,674.85	8,947,710,143.43	13	
14	ENUGU	17	2,915,716,404.37	2,241,411,555.63	4,309,221,974.68	1,921,492,928.89	1,865,527,115.43	2,596,712,852.09	11,012,873,497.83	14	
15	GOMBE	11	2,730,888,633.81	1,419,016,568.96	3,842,887,817.43	1,316,608,296.90	1,278,260,482.42	1,746,063,696.49	8,286,228,565.31	15	
16	IMO	27	3,885,515,687.90	2,496,631,047.42	4,411,616,341.75	2,575,227,957.25	2,500,221,317.72	3,562,391,355.54	12,970,860,062.42	16	
17	JIGAWA	27	3,242,289,998.54	2,904,196,431.79	4,766,786,427.47	2,705,519,435.00	2,626,717,898.06	3,799,870,230.86	14,097,570,988.17	17	
18	KADUNA	23	3,798,719,772.83	-700,454,412.92	5,445,846,654.20	3,042,612,790.39	2,953,993,000.38	3,918,493,316.54	11,617,878,558.20	18	
19	KANO	44	4,598,773,196.02	3,159,456,397.62	7,387,279,947.76	4,844,100,331.65	4,190,345,585.69	7,098,364,878.66	21,835,446,809.73	19	
20	KATSINA	34	3,563,918,346.04	2,092,767,371.91	5,334,250,474.11	3,687,896,036.01	3,580,481,588.36	4,815,344,511.83	15,822,843,946.20	20	
21	KEBBI	21	3,061,423,639.82	2,655,033,449.26	4,197,983,315.87	2,327,458,254.29	2,259,668,208.05	2,878,927,121.05	11,991,612,094.23	21	
22	KOGI	21	3,204,386,336.47	1,072,602,477.89	4,282,720,815.70	2,405,598,588.67	2,335,532,610.36	2,934,384,767.61	10,625,240,671.57	22	
23	KWARA	16	2,580,800,662.80	1,667,035,542.26	3,943,595,583.88	1,702,212,975.72	1,652,633,957.01	2,254,269,655.01	9,517,534,738.16	23	
24	LAGOS	20	3,883,962,299.88	-708,468,232.78	21,277,309,793.75	2,899,713,315.50	2,815,255,646.12	18,866,812,346.29	42,250,909,553.37	24	
25	NASSARAWA	13	2,673,715,032.17	2,358,078,880.58	3,586,825,921.29	1,518,667,358.19	1,474,434,328.34	1,748,093,167.62	9,167,492,297.83	25	
26	NIGER	25	3,434,267,914.29	1,873,811,427.68	4,501,143,766.74	2,810,996,134.37	2,729,064,208.12	3,443,273,162.50	12,547,292,565.04	26	
27	OGUN	20	2,693,572,718.43	710,185,686.05	4,542,639,244.17	2,005,311,674.94	1,946,904,538.77	3,022,588,251.98	10,222,317,720.98	27	
28	ONDO	18	4,262,651,820.26	3,078,623,551.64	4,420,955,229.34	1,915,199,494.43	1,859,416,984.86	2,761,096,675.79	12,120,092,441.65	28	
29	OSUN	30	2,844,194,176.54	1,774,236,021.53	4,266,545,305.80	2,594,186,137.61	2,518,627,318.06	3,724,154,004.73	12,283,562,650.12	29	
30	OYO	33	3,251,839,305.64	631,491,088.26	7,685,906,888.96	3,272,363,402.95	3,177,051,847.52	6,239,168,084.70	17,733,617,909.44	30	
31	PLATEAU	17	3,027,569,554.30	1,454,345,179.26	4,417,482,519.89	2,051,333,402.93	1,991,585,828.09	2,664,923,241.67	10,528,336,768.91	31	
32	RIVERS	23	11,628,660,777.43	9,693,905,085.03	11,315,432,274.33	2,542,741,472.50	2,468,681,041.26	7,685,620,138.15	31,163,638,538.78	32	
33	SOKOTO	23	3,195,267,894.86	1,969,624,411.87	4,350,111,360.02	2,560,934,218.00	2,486,343,900.97	3,163,545,839.62	11,969,625,512.48	33	
34	TARABA	16	2,792,797,632.58	2,375,315,376.47	3,888,885,179.48	1,919,428,764.15	1,863,523,071.99	2,217,553,367.17	10,345,276,995.11	34	
35	YOBE	17	2,879,015,849.19	2,200,429,041.76	3,829,756,398.02	1,929,817,408.84	1,873,609,134.60	2,268,430,965.35	10,172,225,539.73	35	
36	ZAMIFARA	14	2,885,147,312.29	1,925,010,706.54	4,156,909,941.48	1,743,719,033.40	1,692,931,100.39	2,232,796,762.92	10,007,648,511.32	36	
37	FCI-ABUJA	6	0.00	0.00	0.00	770,147,133.58	747,715,663.67	3,104,502,005.25	3,852,217,668.93	37	
38	SOKU	0	29,945,319.35	29,945,319.35	0.00	0.00	0.00	0.00	29,945,319.35	38	

1			2		3		STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS					10		11				
S/NO		STATES		NO OF L/GOVTS		4		5		6		7		8		9		TOTAL PAID (5+6+8+9)		SNO	
						GROSS STATUTORY + MIN REVENUE		NET STATUTORY + MINERAL REVENUE		NET VAT SHARED		LGCs GROSS STATUTORY REVENUE		LGCs NET STATUTORY		NET VAT TO L/GOVT					
SUB-TOTAL C/F		774		161,560,959,240.76		112,627,015,113.90		188,225,659,976.31		84,761,004,794.34		81,765,303,778.72		137,125,459,395.97		519,743,438,264.90					
SUB-TOTAL B/F		774		161,560,959,240.76		112,627,015,113.90		188,225,659,976.31		84,761,004,794.34		81,765,303,778.72		137,125,459,395.97		519,743,438,264.90					
39		13% DERIVATION REFUND ON WITHDRAWALS FROM SIGNATURE BONUS		0		100,000,000,000.00		100,000,000,000.00		0.00		0.00		0.00		0.00		100,000,000,000.00		39	
40		LESS OVER STATED DIVIDEND IN NOV & DEC 2023		0		1,500,000,000.00		1,500,000,000.00		0.00		0.00		0.00		0.00		1,500,000,000.00		40	
41		REFUND OF OUTSTANDING TO NMDPRA (2/3)		0		20,000,000,000.00		20,000,000,000.00		0.00		0.00		0.00		0.00		20,000,000,000.00		41	
42		TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT		0		400,000,000,000.00		400,000,000,000.00		0.00		0.00		0.00		0.00		400,000,000,000.00		42	
43		FCT-ABUJA		6		4,114,611,883.22		3,838,862,610.22		3,917,870,268.46		0.00		0.00		0.00		7,756,732,878.68		43	
44		1 Federal Government		0		212,843,142,124.82		115,975,066,493.77		54,860,183,758.39		0.00		0.00		0.00		170,825,250,252.16		44	
45		Cost Of Collection - FIRS		0		27,623,513,699.82		27,623,513,699.82		0.00		0.00		0.00		0.00		27,623,513,699.82		45	
46		Cost Of Collection - NCS		0		14,503,158,967.18		14,503,158,967.18		0.00		0.00		0.00		0.00		14,503,158,967.18		46	
47		Cost Of Collection - FIRS & NCS (VAT)		0		0.00		0.00		16,829,339,641.13		0.00		0.00		0.00		16,829,339,641.13		47	
48		TRANSFER TO NMDPRA		0		27,217,575,349.58		27,217,575,349.58		0.00		0.00		0.00		0.00		27,217,575,349.58		48	
49		Cost of Collection - NUPRC		0		18,793,589,480.01		18,793,589,480.01		0.00		0.00		0.00		0.00		18,793,589,480.01		49	
50		3%VAT FOR NORTH EAST COMMISSION		0		0.00		0.00		12,117,124,541.62		0.00		0.00		0.00		12,117,124,541.62		50	
51		13% Refunds On Subsidy, Priority Projects And Police Trust Fund from 1999 to Dec 2021		0		18,163,078,852.38		18,163,078,852.38		0.00		0.00		0.00		0.00		18,163,078,852.38		51	
52		13% Derivation Refund on Withdrawals from ECA		0		50,000,000,000.00		50,000,000,000.00		0.00		0.00		0.00		0.00		50,000,000,000.00		52	
53		LESS REFUND TO NUPRC ON COST OF COLLECTION		0		12,427,539,459.36		12,427,539,459.36		0.00		0.00		0.00		0.00		12,427,539,459.36		53	
54		ECOLOGICAL FUNDS DISTRIBUTION STATES		0		0.00		2,962,620,555.92		0.00		0.00		2,468,767,129.93		0.00		5,431,287,685.85		54	
55		TOTAL DEDUCTIONS		0		0.00		142,915,248,475.20		7,667,853,446.50		0.00		526,933,885.68		0.00		151,110,035,807.38		55	
SUB-TOTAL C/F		6		906,986,209,816.37		955,920,153,943.43		95,382,371,656.09		0.00		2,995,701,015.61		0.00		1,054,298,226,615.14					
SUB-TOTAL B/F		6		906,986,209,816.37		955,920,153,943.43		95,382,371,656.09		0.00		2,995,701,015.61		0.00		1,054,298,226,615.14					



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

## SCHEDULE I

Jan 2023

Dec 2022

VARIANCE

SN	DESCRIPTION	Jan 2023	Dec 2022	VARIANCE
1	(1) PETROLEUM PROFIT TAX (PPT)	179,479,885,951.27	463,736,132,811.73	-284,256,246,860.46
2	(11) ROYALTY (CRUDE)	121,574,749,597.09	112,341,823,117.26	9,232,926,479.83
3	(111) RENT	63,106,490.40	975,033,353.06	-911,926,862.66
4	(IV) PENALTY FOR GAS FLARED	4,069,452,678.23	4,597,726,806.50	-528,274,128.27
5	(D) MISCELLANEOUS OIL REVENUE	744,232,776.41	886,646,795.28	-142,414,018.87
6	GAS SALES ROYALTY DPR	52,153,437.48	188,337,730,063.44	-188,285,576,625.96
7	ROYALTIES (GAS)	2,087,803,564.88	3,272,022,614.85	-1,184,219,049.97
8	TRANSFER TO NMDPPRA	-3,906,674,571.10	-4,657,349,845.24	750,675,274.14
9	Cost of Collection - NUPRC	-5,368,050,204.38	-12,909,404,691.41	7,541,354,487.03
10	13% Derivation Refund on withdrawals from ECA	-28,544,849,598.97	-28,513,923,434.72	-30,926,164.25
11	13% Refunds On Subsidy, Priority Projects And Police Trust Fund 2022	-47,025,226,896.16	-59,461,731,886.83	12,436,504,990.67
12	13% Refunds On Subsidy, Priority Projects And Police Trust Fund from 1999 to Dec 2021	-18,163,078,852.38	-18,163,078,852.38	0.00
13	(1) CUSTOMS & EXCISE DUTIES, ETC.	139,430,782,699.21	131,666,992,166.61	7,763,790,532.60
14	Cost of Collection - NCS	-9,760,154,788.94	-9,216,689,451.66	-543,465,337.28
15	LESS REFUNDS - FIRS	-4,000,000,000.00	-1,000,000,000.00	-3,000,000,000.00
16	(B) COMPANIES INCOME TAX ETC.	206,202,233,632.04	230,369,684,828.42	-24,167,451,196.38
17	Cost of Collection - FIRS	-8,366,486,651.90	-9,404,664,825.49	1,038,178,173.59
18	TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT	-120,000,000,000.00	-285,000,000,000.00	165,000,000,000.00
19	LESS REFUNDS ON COST OF COLLECTION - FIRS	-5,165,163,592.29	-100,000,000.00	-5,065,163,592.29
20	OTHER NON-MINERAL REVENUE	198,341,211,298.12	57,315,322,717.88	141,025,888,580.24
20	RECOVERY OF WHT IFO STATES	-14,287,242,988.34	0.00	-14,287,242,988.34
21	ELECTRONIC MONEY TRANSFER LEVY	13,798,911,192.75	25,327,893,346.99	-11,528,982,154.24
22	LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-551,956,447.71	-1,013,115,733.88	461,159,286.17
23	OTHER MINERAL REVENUE	13,246,954,745.04	24,314,777,613.11	-11,067,822,868.07
23	EXCHANGE DIFFERENCE	0.00	22,260,300,083.65	-22,260,300,083.65
24	OTHER NON-MINERAL REVENUE	115,000,000,000.00	0.00	115,000,000,000.00
25	EXCHANGE DIFFERENCE NON MINERAL REVENUE	0.00	2,580,426,551.86	-2,580,426,551.86
26	VAT	115,000,000,000.00	2,580,426,551.86	112,419,573,448.14
26	VAT FOR DISTRIBUTION	250,009,599,932.58	250,512,392,018.96	-502,792,086.38



SN		DESCRIPTION		Jan 2023	Dec 2022	VARIANCE
27	Cost Of Collection - FIRS & NCS (VAT)			-10,000,383,997.30	-10,020,495,680.76	20,111,683.46
28	3%VAT FOR NORTH EAST COMMISSION			-7,200,276,478.06	-7,214,756,890.15	14,480,412.09
				232,808,939,457.22	233,277,139,448.05	-468,199,990.83
				361,055,894,202.26	282,432,643,696.67	78,623,250,505.59
				750,173,366,884.81	990,189,593,266.09	-240,016,226,381.28
GRAND TOTAL						

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

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION  
Detailed Computation based on the Allocation of Revenue (Fed A/c, etc) Modification Order 2002

FEDERATION ACCOUNT: January,2024

Jan 2024

1	EXCHANGE DIFFERENCE	257,556,561,796.38
2	EXCHANGE DIFFERENCE NON MINERAL REVENUE	221,471,971,417.85
3	DED EXCHANGE GAIN NON MINERAL REVENUE	-200,000,000,000.00
TOTAL FUNDS AVAILABLE FOR DISTRIBUTI		279,028,533,214.23

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BENEFICIARY	EXCHANGE DIFFERENCE REVENUE		NET SHARE	ECOLOGY SHARE		
	MINERAL REVENUE	NON MINERAL REV				
1 .1Federal Government	45.8316%	118,042,293,176.27	52.6800%	11,311,434,542.92	129,353,727,719.19	0.00
2 State Governments	23.2464%	59,872,628,581.43	26.7200%	5,737,310,762.85	63,842,006,846.98	1,767,932,497.30
3 Local Governments	17.9220%	46,159,287,005.15	20.6000%	4,423,226,112.08	49,109,236,036.14	1,473,277,081.08
4 13% Derivation Share	13.0000%	33,482,353,033.53	0.0000%	0.00	33,482,353,033.53	0.00
Grand Total	100.00%	257,556,561,796.38	100.00%	21,471,971,417.85	275,787,323,635.85	3,241,209,578.39

DISTRIBUTION OF FGN SHARE OF EXCHANGE DIFFERENCE REVENUE

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1 .1Federal Government		48.5	119,089,897,387.64	119,089,897,387.64
2 1.46% Deriv. & Ecology FGN Share		1	2,455,461,801.81	2,455,461,801.81
3 FCT-ABUJA		1	2,455,461,801.81	2,455,461,801.81
4 0.72% STABILIZATION ACCOUNT		0.5	1,227,730,900.90	1,227,730,900.90
5 3.0% DEVELOPMENT OF NATURAL RESOU		1.68	4,125,175,827.04	4,125,175,827.04
		52.68	129,353,727,719.19	129,353,727,719.19

# GROSS ALLOCATION TO STATE GOVERNMENTS

S/N	STATE	OIL DERIVATION (13%)	GROSS DERIVATION ON OIL USING NEW INDICES	GAS DERIVATION (13%)	GROSS DERIVATION ON GAS USING NEW INDICES	TOTAL MINERAL REVENUE Jan 2024	S/N
1	ABIA	0.00615067	205,938,823.98	0.00000000	0.00	205,938,823.98	1
2	ADAMAWA	0.00000000	0.00	0.00000000	0.00	0.00	2
3	AKWA IBOM	0.21591165	7,229,230,052.52	0.00000000	0.00	7,229,230,052.52	3
4	ANAMBRA	0.01121378	375,463,576.74	0.00000000	0.00	375,463,576.74	4
5	BAUCHI	0.00000000	0.00	0.00000000	0.00	0.00	5
6	BAYELSA	0.18082487	6,054,442,004.00	0.00000000	0.00	6,054,442,004.00	6
7	BENUE	0.00000000	0.00	0.00000000	0.00	0.00	7
8	BORNO	0.00000000	0.00	0.00000000	0.00	0.00	8
9	CROSS RIVER	0.00000000	0.00	0.00000000	0.00	0.00	9
10	DELTA	0.35216756	11,791,398,534.05	0.00000000	0.00	11,791,398,534.05	10
11	EBONYI	0.00000000	0.00	0.00000000	0.00	0.00	11
12	EDO	0.02860954	890,950,039.13	0.00000000	0.00	890,950,039.13	12
13	EKITI	0.00000000	0.00	0.00000000	0.00	0.00	13
14	ENUGU	0.00000000	0.00	0.00000000	0.00	0.00	14
15	GOMBE	0.00000000	0.00	0.00000000	0.00	0.00	15
16	IMO	0.01779322	595,759,027.66	0.00000000	0.00	595,759,027.66	16
17	JIGAWA	0.00000000	0.00	0.00000000	0.00	0.00	17
18	KADUNA	0.00000000	0.00	0.00000000	0.00	0.00	18
19	KANO	0.00000000	0.00	0.00000000	0.00	0.00	19
20	KATSINA	0.00000000	0.00	0.00000000	0.00	0.00	20
21	KEBBI	0.00000000	0.00	0.00000000	0.00	0.00	21
22	KOGI	0.00000000	0.00	0.00000000	0.00	0.00	22
23	KWARA	0.00000000	0.00	0.00000000	0.00	0.00	23
24	LAGOS	0.00000000	0.00	0.00000000	0.00	0.00	24
25	NASSARAWA	0.00000000	0.00	0.00000000	0.00	0.00	25
26	NIGER	0.00000000	0.00	0.00000000	0.00	0.00	26
27	OGUN	0.00000000	0.00	0.00000000	0.00	0.00	27
28	ONDO	0.03110371	1,041,425,274.99	0.00000000	0.00	1,041,425,274.99	28
29	OSUN	0.00000000	0.00	0.00000000	0.00	0.00	29
30	OYO	0.00000000	0.00	0.00000000	0.00	0.00	30
31	PLATEAU	0.00000000	0.00	0.00000000	0.00	0.00	31
32	RIVERS	0.15808807	5,293,160,543.34	0.00000000	0.00	5,293,160,543.34	32
33	SOKOTO	0.00000000	0.00	0.00000000	0.00	0.00	33
34	TARABA	0.00000000	0.00	0.00000000	0.00	0.00	34
35	YOBE	0.00000000	0.00	0.00000000	0.00	0.00	35
36	ZAMFARA	0.00000000	0.00	0.00000000	0.00	0.00	36
42	SOKU	0.00013694	4,585,157.13	0.00000000	0.00	4,585,157.13	42
		0%	33,482,353,033.53	0%	33,482,353,033.53	0.00	
		0%		0%		0.00	
						33,482,353,033.54	

GROSS ALLOCATION OF EXCHANGE GAIN DIFFERENCE TO STATE GOVERNMENTS

S/NO	STATE	GROSS STATUTORY	STATES SHARE	ECOLOGY	DERIVATIN REVENUE	TOTAL DEDUCTION	TOTAL-NET
1	ABIA	1,620,128,228.39	1,576,472,078.52	43,656,149.87	205,938,823.98	0.00	1,782,410,902.50
2	ADAMAWA	1,723,537,827.42	1,677,095,191.35	46,442,636.07	0.00	0.00	1,677,095,191.35
3	AKWA IBOM	1,739,554,528.99	1,692,680,305.16	46,874,223.84	7,229,230,052.52	0.00	8,921,910,357.68
4	ANAMBRA	1,720,308,982.21	1,673,953,350.95	46,355,631.26	375,463,576.74	0.00	2,049,416,927.69
5	BAUCHI	2,069,589,342.71	2,013,821,965.21	55,767,377.50	0.00	0.00	2,013,821,965.21
6	BAYELSA	1,530,907,869.58	1,489,655,861.11	41,252,008.46	6,054,442,004.00	0.00	7,544,097,865.11
7	BENUE	1,940,373,795.39	1,888,088,273.95	52,285,521.43	0.00	0.00	1,888,088,273.95
8	BORNO	2,149,656,082.53	2,091,731,218.03	57,924,864.50	0.00	0.00	2,091,731,218.03
9	CROSS RIVER	1,739,851,195.00	1,692,988,977.17	46,862,217.83	0.00	0.00	1,692,988,977.17
10	DELTA	1,756,764,235.27	1,709,426,276.84	47,337,958.44	11,791,398,534.05	0.00	13,500,824,810.89
11	EBONYI	1,547,905,662.00	1,506,195,629.19	41,710,032.81	0.00	0.00	1,506,195,629.19
12	EDO	1,617,809,498.72	1,574,215,829.59	43,593,669.13	890,950,039.13	0.00	2,465,165,868.72
13	EKITI	1,547,032,187.86	1,505,345,691.78	41,686,496.08	0.00	0.00	1,505,345,691.78
14	ENUGU	1,740,001,355.91	1,693,115,091.83	46,886,264.08	0.00	0.00	1,693,115,091.83
15	GOMBE	1,629,702,366.98	1,585,788,231.35	43,914,135.64	0.00	0.00	1,585,788,231.35
16	IMO	1,798,905,223.32	1,750,431,729.28	48,473,494.04	595,759,027.66	0.00	2,346,190,756.94
17	JIGAWA	1,934,889,441.70	1,882,751,702.26	52,137,739.45	0.00	0.00	1,882,751,702.26
18	KADUNA	2,266,948,028.80	2,205,862,602.88	61,085,425.93	0.00	0.00	2,205,862,602.88
19	KANO	2,744,392,967.91	2,670,442,259.19	73,950,708.72	0.00	0.00	2,670,442,259.19
20	KATSINA	2,126,826,444.84	2,069,516,760.21	57,309,694.62	0.00	0.00	2,069,516,750.21
21	KEBBI	1,826,954,526.96	1,777,725,213.36	49,229,313.60	0.00	0.00	1,777,725,213.36
22	KOGI	1,912,269,849.68	1,860,741,620.20	51,528,229.48	0.00	0.00	1,860,741,620.20
23	KWARA	1,540,134,920.48	1,498,634,278.91	41,500,641.57	0.00	0.00	1,498,634,278.91
24	LAGOS	2,317,817,898.19	2,255,361,727.28	62,456,170.91	0.00	0.00	2,255,361,727.28
25	NASSARAWA	1,595,583,086.99	1,552,588,333.15	42,994,753.84	0.00	0.00	1,552,588,333.15
26	NIGER	2,049,455,433.47	1,994,230,586.46	55,224,847.01	0.00	0.00	1,994,230,586.46
27	OGUN	1,607,433,485.40	1,564,119,409.44	43,314,075.95	0.00	0.00	1,564,119,409.44
28	ONDO	1,610,617,991.15	1,567,218,105.16	43,399,885.99	1,041,425,274.99	0.00	2,608,643,380.15
29	OSUN	1,577,966,034.54	1,535,445,991.70	42,520,042.85	0.00	0.00	1,535,445,991.70
30	OYO	1,940,588,183.58	1,888,296,885.22	52,291,298.36	0.00	0.00	1,888,296,885.22
31	PLATEAU	1,806,751,548.84	1,758,066,626.87	48,684,921.97	0.00	0.00	1,758,066,626.87
32	RIVERS	1,865,946,830.31	1,815,666,825.90	50,280,004.41	5,293,160,543.34	0.00	7,108,827,369.24
33	SOKOTO	1,906,828,264.85	1,855,446,664.90	51,381,599.95	0.00	0.00	1,855,446,664.90
34	TARABA	1,666,647,572.51	1,621,737,907.38	44,909,665.13	0.00	0.00	1,621,737,907.38
35	YOBE	1,718,099,700.56	1,671,803,600.84	46,296,099.72	0.00	0.00	1,671,803,600.84
36	ZAMFARA	1,721,758,751.24	1,675,364,054.35	46,394,696.89	0.00	0.00	1,675,364,054.35
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00
42	SOKU	0.00	0.00	0.00	4,585,157.13	0.00	4,585,157.13
1		65,609,939,344.28	63,842,006,846.98	1,767,932,497.30	33,482,353,033.53	0.00	97,324,359,880.51

# 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	1,826,067,052.37	1,782,410,902.50	43,656,149.87	1,049,899,196.85	1,019,319,608.59	30,579,588.26	74,235,738.12	1
2	ADAMAWA	1,723,537,827.42	1,677,095,191.35	46,442,636.07	1,324,297,151.73	1,285,725,390.03	38,571,761.70	85,014,397.77	2
3	AKWA IBOM	8,968,784,581.51	8,921,910,357.67	46,874,223.84	1,763,885,986.76	1,712,510,666.76	51,375,320.00	98,249,543.84	3
4	ANAMBRA	2,095,772,558.95	2,049,416,927.69	46,355,631.26	1,331,453,793.94	1,292,673,586.35	38,780,207.59	85,135,838.85	4
5	BAUCHI	2,069,589,342.71	2,013,821,965.21	55,767,377.50	1,511,463,534.23	1,467,440,324.49	44,023,209.73	99,790,587.23	5
6	BAYELSA	7,585,349,873.58	7,544,097,865.12	41,252,008.46	615,220,983.03	597,301,925.28	17,919,057.76	59,171,066.22	6
7	BENUE	1,940,373,795.39	1,888,086,273.96	52,285,521.43	1,644,706,252.54	1,596,802,186.93	47,904,065.61	100,189,587.04	7
8	BORNO	2,149,656,082.53	2,091,731,218.03	57,924,864.50	1,785,658,111.10	1,733,648,651.56	52,009,459.55	109,934,324.05	8
9	CROSS RIVER	1,739,851,195.00	1,692,968,977.17	46,882,217.83	1,151,157,543.31	1,117,628,682.82	33,528,860.48	80,411,078.31	9
10	DELTA	13,548,162,769.32	13,500,824,810.88	47,337,958.44	1,475,043,290.47	1,432,080,864.54	42,962,425.94	90,300,384.37	10
11	EBONYI	1,547,905,662.00	1,506,195,629.19	41,710,032.81	851,552,161.47	826,749,671.33	24,802,490.14	66,512,522.95	11
12	EDO	2,508,759,537.85	2,465,165,868.72	43,593,669.13	1,128,607,765.50	1,095,735,694.66	32,872,070.84	76,465,739.97	12
13	EKITI	1,547,032,187.86	1,505,345,691.78	41,686,496.08	896,155,494.03	870,053,877.70	26,101,616.33	67,788,112.41	13
14	ENUGU	1,740,001,355.91	1,693,115,091.83	46,886,264.08	1,146,682,268.76	1,113,283,756.08	33,398,512.68	80,284,776.76	14
15	GOMBE	1,629,702,366.98	1,585,788,231.34	43,914,135.64	785,707,491.43	762,822,807.21	22,884,684.22	66,798,819.85	15
16	IMO	2,394,664,250.98	2,346,190,756.94	48,473,494.04	1,536,809,317.48	1,492,047,881.05	44,761,436.43	93,234,930.47	16
17	JIGAWA	1,934,889,441.70	1,882,751,702.25	52,137,739.45	1,614,562,883.51	1,567,536,780.10	47,026,103.40	99,163,842.85	17
18	KADUNA	2,266,948,028.80	2,205,862,602.87	61,085,425.93	1,815,728,845.52	1,762,843,539.34	52,885,306.18	113,970,732.11	18
19	KANO	2,744,392,967.91	2,670,442,259.19	73,950,708.72	2,890,795,940.44	2,806,598,000.42	84,197,940.01	158,148,648.73	19
20	KATSINA	2,126,828,444.84	2,069,516,750.22	57,309,694.62	2,200,812,154.94	2,136,710,830.04	64,101,324.90	121,411,019.52	20
21	KEBBI	1,826,954,526.96	1,777,725,213.36	49,229,313.60	1,388,948,703.04	1,348,493,886.45	40,454,816.59	89,694,130.19	21
22	KOGI	1,912,269,849.68	1,860,741,620.20	51,528,229.48	1,435,580,223.02	1,393,767,206.82	41,813,016.20	93,341,245.69	22
23	KWARA	1,540,134,920.48	1,498,634,278.91	41,500,641.57	1,015,823,377.53	986,236,288.86	29,587,088.67	71,087,730.24	23
24	LAGOS	2,317,817,898.19	2,255,361,727.28	62,456,170.91	1,730,451,251.41	1,680,049,758.65	50,401,492.76	112,857,663.67	24
25	NASSARAWA	1,595,583,086.99	1,552,588,333.15	42,994,753.84	906,289,534.35	879,892,751.80	26,396,782.55	69,391,538.40	25
26	NIGER	2,049,455,433.47	1,994,230,586.46	55,224,847.01	1,677,472,019.51	1,628,613,611.18	48,858,408.34	104,083,255.34	26
27	OGUN	1,607,433,485.40	1,564,119,409.45	43,314,075.95	1,196,702,473.59	1,161,847,061.74	34,855,411.85	78,169,487.81	27
28	ONDO	2,652,043,266.14	2,608,643,380.15	43,399,885.99	1,142,926,559.02	1,109,637,435.94	33,289,123.08	76,689,009.07	28
29	OSUN	1,577,966,034.54	1,535,645,991.69	42,320,042.85	1,548,122,921.06	1,503,031,962.19	45,090,958.87	87,611,001.71	29
30	OYO	1,940,588,183.58	1,888,286,885.22	52,291,298.36	1,952,636,273.66	1,895,957,547.24	56,678,726.42	109,170,024.78	30
31	PLATEAU	1,806,751,548.84	1,758,066,628.87	48,684,921.97	1,224,166,690.96	1,188,511,350.45	35,655,340.51	84,340,262.49	31
32	RIVERS	7,159,107,373.65	7,108,827,369.24	50,260,004.41	1,517,422,477.45	1,473,225,706.27	44,196,771.19	94,476,775.60	32
33	SOKOTO	1,906,828,264.85	1,855,446,664.90	51,381,599.95	1,528,279,295.28	1,483,766,306.10	44,512,989.18	95,894,589.13	33
34	TARABA	1,666,647,572.51	1,621,737,907.38	44,909,665.13	1,145,450,444.76	1,112,087,810.45	33,362,634.31	78,272,299.44	34
35	YOBE	1,718,099,700.56	1,671,803,600.84	46,296,099.72	1,151,650,037.93	1,118,106,832.94	33,543,204.99	79,839,304.70	35
36	ZAMFARA	1,721,758,751.24	1,675,364,054.35	46,394,696.89	1,040,592,794.93	1,010,284,266.92	30,308,528.01	76,703,224.90	36
37	FCT-ABUJA	0.00	0.00	0.00	459,597,872.64	446,211,526.84	13,386,345.81	13,386,345.81	37
42	SOKU	4,585,157.13	4,585,157.13	0.00	0.00	0.00	0.00	0.00	42

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
		99,092,292,377.82	97,324,359,880.52	1,767,932,497.30	50,582,513,117.22	49,109,236,036.14	1,473,277,081.08	3,241,209,578.39	

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OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION						
FEDERATION ACCOUNT DEPARTMENT						
DISTRIBUTION OF ₦279,028,533,214.23 BEING EXCHANGE GAIN FOR THE MONTH OF FEBRUARY, 2024						
	1	2	3	4	5	6
S/N	STATES	LG NO.	STATE GROSS REVENUE	STATE NET	LGC GROSS REVENUE	LGC NET
1	ABIA	17	1,826,067,052.37	1,782,410,902.50	1,049,899,196.85	1,019,319,608.59
2	ADAMAWA	21	1,723,537,827.42	1,677,095,191.35	1,324,297,151.73	1,285,725,390.03
3	AKWA IBOM	31	8,968,784,581.51	8,921,910,357.67	1,763,885,986.76	1,712,510,666.76
4	ANAMBRA	21	2,095,772,558.95	2,049,416,927.69	1,331,453,793.94	1,292,673,586.35
5	BAUCHI	20	2,069,589,342.71	2,013,821,965.21	1,511,463,534.23	1,467,440,324.49
6	BAVELSA	8	7,585,349,873.58	7,544,097,865.12	615,220,983.03	597,301,925.28
7	BENUE	23	1,940,373,795.39	1,888,088,273.96	1,644,706,252.54	1,596,802,186.93
8	BORNO	27	2,149,656,082.53	2,091,731,218.03	1,785,658,111.10	1,733,648,651.56
9	CROSS RIVER	18	1,739,851,195.00	1,692,968,977.17	1,151,157,543.31	1,117,628,682.82
10	DELTA	25	13,548,162,769.32	13,500,824,810.88	1,475,043,290.47	1,432,080,864.54
11	EBONYI	13	1,547,905,662.00	1,506,195,629.19	851,552,161.47	826,749,671.33
12	EDO	18	2,508,759,537.85	2,465,165,868.72	1,128,607,765.50	1,095,735,694.66
13	EKITI	16	1,547,032,187.86	1,505,345,691.78	896,155,494.03	870,053,877.70
14	ENUGU	17	1,740,001,355.91	1,693,119,091.83	1,146,682,268.76	1,113,283,756.08
15	GOMBE	11	1,629,702,366.98	1,585,728,231.34	785,707,491.43	762,822,807.21
16	IMO	27	2,394,664,250.98	2,346,190,756.94	1,356,809,317.48	1,492,047,881.05
17	JIGAWA	27	1,934,889,441.70	1,882,771,702.25	1,614,562,883.51	1,567,536,780.10
18	KADUNA	23	2,266,948,028.80	2,205,862,602.87	1,815,728,845.52	1,762,843,539.34
19	KANO	44	2,744,392,967.91	2,670,422,259.19	2,890,795,940.44	2,806,598,000.42
20	KATSINA	34	2,126,826,444.84	2,069,516,750.22	2,200,812,154.94	2,136,710,830.04
21	KEBBI	21	1,826,954,526.96	1,777,725,213.36	1,388,948,703.04	1,348,493,886.45
22	KOGI	21	1,912,269,849.68	1,860,741,620.20	1,435,580,223.02	1,393,767,206.82
23	KWARA	16	1,540,134,920.48	1,498,434,278.91	1,015,823,377.53	986,236,288.86
24	LAGOS	20	2,317,817,898.19	2,255,361,727.28	1,730,451,251.41	1,680,049,758.65
25	NASSARAWA	13	1,595,583,086.99	1,552,388,333.15	906,289,534.35	879,892,751.80
26	NIGER	25	2,049,455,433.47	1,994,230,586.46	1,677,472,019.51	1,628,613,611.18
27	OGUN	20	1,607,433,485.40	1,564,119,409.45	1,196,702,473.59	1,161,847,061.74
28	ONDO	18	2,652,043,266.14	2,608,643,380.15	1,142,926,559.02	1,109,637,435.94
29	OSUN	30	1,577,966,034.54	1,535,445,991.69	1,548,122,921.06	1,503,031,962.19
30	OYO	33	1,940,588,183.58	1,888,296,885.22	1,952,836,273.66	1,895,957,547.24
31	PLATEAU	17	1,806,751,548.84	1,758,066,626.87	1,224,166,690.96	1,188,511,350.45
32	RIVERS	23	7,159,107,373.65	7,108,827,369.24	1,517,422,477.45	1,473,225,706.27
33	SOKOTO	23	1,906,828,264.85	1,855,446,664.90	1,528,279,295.28	1,483,766,306.10
34	TARABA	16	1,666,647,572.51	1,621,737,907.38	1,145,450,444.76	1,112,087,810.45
35	YOBE	17	1,718,099,700.56	1,671,803,600.84	1,151,650,037.93	1,118,106,832.94
36	ZAMFARA	14	1,721,758,751.24	1,675,364,054.35	1,040,592,794.93	1,010,284,266.92
37	FCT-ABUJA	6	-	-	459,597,872.64	446,211,526.84
38	SOKU	0	4,585,157.13	4,585,157.13	-	-
39	FCT-ABUJA	6	2,455,461,801.81	2,455,461,801.81	-	-
40	FCN	0	126,898,265,917.39	126,898,265,917.39	-	-
41	Transfer to Non Oil	-	-	200,000,000,000.00	-	-
42	ECOLOG	0	-	1,767,932,497.30	-	1,473,277,081.08
TOTAL			228,446,020,097.02	428,446,020,096.99	50,582,513,117.18	50,582,513,117.20
			479,028,533,214.19			




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, 2024. (January, 2024 Account).

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

=N=	
Amount to be due for the month <u>January, 2024</u>	16,585,117,476.98
GRAND TOTAL	16,585,117,476.98

  
OKOROAFOR, CHINYERE NNENNA  
BANKING SERVICES DEPARTMENT

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YAHAYA, HALIDU SAYUTI  
BANKING SERVICES DEPARTMENT

  
ANGYU, DANIELLA  
BANKING SERVICES DEPARTMENT

## Distribution of ELECTRONIC MONEY TRANSFER LEVY (EMTL)

DESCRIPTION	EMTLEVY CM	EMTLEVY PM	VARIANCE
ELECTRONIC MONEY TRANSFER LEVY	16,585,117,476.98	18,599,116,021.50	-2,013,998,544.52
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>

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

.1Federal Government	15.00%	2,388,256,916.69	2,678,272,707.10	-290,015,790.41
Local Governments	35.00%	5,572,599,472.27	6,249,302,983.22	-676,703,510.96
State Governments	50.00%	7,960,856,388.95	8,927,575,690.32	-966,719,301.37
	<u>100.00%</u>	<u>15,921,712,777.90</u>	<u>17,855,151,380.64</u>	<u>-1,933,438,602.74</u>
		<u>15,921,712,777.90</u>	<u>17,855,151,380.64</u>	<u>-1,933,438,602.74</u>

### Distribution of FGN ELECTRONIC MONEY TRANSFER LEVY (EMT)

DESCRIPTION		
.1Federal Government	14	2,229,039,788.91
FCT-ABUJA	1	159,217,127.78
	<u>15.00</u>	<u>2,388,256,916.69</u>

## DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO LOCAL

## GOVERNMENTS

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

Dec 2023

Jan 2024

1	ABIA	61,197,797.82	33,847,985.35	26,055,682.41	121,101,465.58	136,904,504.42
2	ADAMAWA	75,597,279.66	37,838,346.54	10,923,394.77	124,359,020.97	141,835,729.44
3	AKWA IBO	111,595,984.26	46,821,167.89	13,532,025.80	171,949,177.95	194,676,512.66
4	ANAMBRA	75,597,279.66	49,948,273.76	48,569,564.55	174,115,117.97	197,929,471.38
5	BAUCHI	71,997,409.20	55,495,248.68	8,889,726.70	136,382,384.59	155,127,700.19
6	BAYELSA	28,798,963.68	20,344,127.37	7,199,653.57	56,342,746.62	66,051,105.70
7	BENUE	82,797,020.58	50,392,716.83	10,849,616.65	144,039,354.07	164,949,854.90
8	BORNO	97,196,502.42	49,579,946.88	12,928,843.54	159,705,292.83	180,942,628.78
9	CROSS RIV	64,797,668.28	34,504,486.01	12,494,560.88	111,796,715.18	127,649,740.99
10	DELTA	89,996,761.50	48,949,303.98	50,854,438.23	189,800,503.72	211,159,669.07
11	EBONYI	46,798,315.98	25,959,299.92	9,065,514.83	81,823,130.74	93,354,848.09
12	EDO	64,797,668.28	38,438,282.58	46,464,684.62	149,700,635.49	166,219,574.18
13	EKITI	57,597,927.36	28,475,935.54	10,343,636.63	96,417,499.54	110,339,613.42
14	ENUGU	61,197,797.82	38,903,674.63	26,827,638.17	126,929,110.63	143,781,721.76
15	FCT-ABUJA	21,599,222.76	16,783,076.80	66,630,381.74	105,012,681.30	124,970,444.80
16	GOMBE	39,598,575.06	28,113,652.09	11,211,240.38	78,923,467.54	85,786,177.57
17	IMO	97,196,502.42	46,996,630.46	26,667,244.39	170,860,377.27	190,591,406.03
18	JIGAWA	97,196,502.42	51,938,270.85	6,763,266.95	155,898,040.23	176,130,564.76
19	KADUNA	82,797,020.58	72,456,236.48	31,561,032.84	186,814,289.90	208,144,430.63
20	KANO	158,394,300.25	112,074,397.66	44,909,445.65	315,378,143.56	348,569,949.29
21	KATSINA	122,395,595.64	69,183,897.14	13,802,976.41	205,382,469.19	230,263,442.54
22	KEBBI	75,597,279.66	38,680,688.71	7,696,707.31	121,974,675.68	138,808,657.86
23	KOGI	75,597,279.66	39,156,746.34	11,650,907.75	126,404,933.74	144,803,789.83
24	KWARA	57,597,927.36	28,319,200.45	17,567,041.04	103,484,168.85	117,408,583.25
25	LAGOS	71,997,409.20	107,653,519.57	310,820,164.12	490,471,092.89	516,599,007.64
26	NASSARAWA	46,798,315.98	22,254,102.74	12,031,374.81	81,083,793.53	94,160,824.79
27	NIGER	89,996,761.50	47,179,963.82	15,557,730.29	152,734,455.62	172,941,770.31
28	OGUN	71,997,409.20	44,526,694.08	43,104,161.24	159,628,264.52	174,084,583.00
29	ONDO	64,797,668.28	41,098,013.78	20,599,528.94	126,495,211.01	143,023,385.82
30	OSUN	107,996,113.80	40,889,133.18	21,154,690.17	170,039,937.16	191,034,218.77
31	OYO	118,795,725.18	66,783,376.63	59,563,528.04	245,142,629.85	263,453,897.61
32	PLATEAU	61,197,797.82	37,965,079.46	15,928,376.88	115,091,254.16	132,004,224.50
33	RIVERS	82,797,020.58	61,932,041.35	50,445,502.81	195,174,564.74	222,737,641.76
34	SOKOTO	82,797,020.58	44,155,261.88	11,956,345.10	138,908,627.56	155,979,219.56
35	TARABA	57,597,927.36	27,478,936.45	7,191,572.19	92,268,436.01	106,647,753.05
36	YOBE	61,197,797.82	27,728,019.02	6,555,151.63	95,480,968.47	109,987,301.12
37	ZAMFARA	50,398,186.44	38,934,106.77	6,152,540.42	95,484,833.63	110,249,033.74
Grand Total		2,786,299,736.13	1,671,779,841.68	1,114,519,894.45	5,572,599,472.27	6,249,302,983.22

DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO  
STATE GOVERNMENTS

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

SNO	STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS	SNO
1	ABIA	110,567,449.85	4,884,4618	48,844,618.22	2.486491%	39,589,201.58
2	ADAMAWA	110,567,449.85	5,460,2942	54,602,942.28	1.042419%	16,597,088.90
3	AKWA IBOM	110,567,449.85	6,756,5678	67,565,677.72	1.291360%	20,560,662.69
4	ANAMBRA	110,567,449.85	7,207,8274	72,078,274.00	4.634989%	73,796,964.96
5	BAUCHI	110,567,449.85	8,008,2883	80,082,882.53	0.848346%	13,507,118.22
6	BBAYELSA	110,567,449.85	2,935,7763	29,357,763.08	0.687062%	10,939,211.30
7	BEENU	110,567,449.85	7,271,9631	72,719,631.29	1.035378%	16,484,989.88
8	BORNO	110,567,449.85	7,154,6757	71,546,756.81	1.233798%	19,644,182.98
9	CROSS RIV	110,567,449.85	4,979,1987	49,791,986.98	1.192355%	18,984,330.62
10	DELTA	110,567,449.85	7,063,6702	70,636,702.31	4.853034%	77,268,619.37
11	EBONYI	110,567,449.85	3,746,0785	37,460,784.76	0.865121%	13,774,212.04
12	EDO	110,567,449.85	5,546,8685	55,468,685.01	4.434121%	70,598,794.43
13	EKITI	110,567,449.85	4,109,2437	41,092,436.83	0.987092%	15,716,199.99
14	ENUGU	110,567,449.85	5,614,0273	56,140,272.89	2.560159%	40,762,117.03
15	OGOMBE	110,567,449.85	4,056,9641	40,569,640.67	1.069888%	17,034,443.72
16	IMO	110,567,449.85	6,781,8880	67,818,880.46	2.544853%	40,518,413.50
17	JIGAWA	110,567,449.85	7,494,9956	74,949,955.94	0.645418%	10,276,159.13
18	KADUNA	110,567,449.85	10,456,8578	104,568,577.76	3.011186%	47,954,072.81
19	KANO	110,567,449.85	16,172,9896	161,729,896.44	4.285704%	68,235,752.53
20	KATSINA	110,567,449.85	9,983,6401	99,836,401.12	1.317217%	20,972,347.10
21	KEBBI	110,567,449.85	5,581,8491	55,818,481.19	0.734496%	11,694,435.50
22	KOGI	110,567,449.85	5,650,6470	56,505,470.13	1.111845%	17,702,477.65
23	KWARA	110,567,449.85	4,086,8259	40,866,258.94	1.676421%	26,691,495.47
24	LAGOS	110,567,449.85	15,535,0311	155,350,311.36	29.661540%	472,262,516.09
25	NASSARAW	110,567,449.85	3,211,3969	32,113,968.99	1.148153%	18,280,562.19
26	NIGER	110,567,449.85	6,808,3441	68,083,441.20	1.484673%	23,638,533.46
27	OGUN	110,567,449.85	6,425,4618	64,254,618.12	4.113426%	65,492,789.69
28	ONDO	110,567,449.85	5,930,6832	59,306,832.35	1.965811%	31,299,080.60
29	OSUN	110,567,449.85	5,900,5405	59,005,405.45	2.018790%	32,142,596.79
30	OYO	110,567,449.85	9,637,2310	96,372,309.92	5.684142%	90,501,276.52
31	PLATEAU	110,567,449.85	5,478,5825	54,785,825.29	1.520044%	24,201,696.70
32	RIVERS	110,567,449.85	8,937,1550	89,371,550.00	4.814010%	76,647,279.79
33	SOKOTO	110,567,449.85	6,371,8620	63,718,619.77	1.140993%	18,166,561.48
34	TARABA	110,567,449.85	3,965,3709	39,653,708.96	0.686291%	10,926,929.37
35	YOBE	110,567,449.85	4,001,3150	40,013,149.64	0.625558%	9,959,947.14
36	ZAMFARA	110,567,449.85	5,618,4188	56,184,188.25	0.587136%	9,348,216.60
and Total		3,980,428,194.48	238,825.69	2,388,256,916.69	100.00%	1,592,171,277.79
		7,960,856,388.95				176,099,854.70
		8,927,575,690.32				202,393,899

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS =991523537.82 IS NOT INCLUDED IN THIS TABLE

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Revenue Accounting & Refund Dept:		Approved by:	
Prepared by: OKECHUKWU NWANKWO	Checked by: IYEN O. EUGENE	Executive Chairman FIRS: ZACCH ADEDEJI (Phd)	
Signature:	Signature:	Signature:	Signature:
Date: 19/02/2024	Date: 19/02/2024	Date: 19/02/2024	Date: 19/02/2024
Counter Reviewed by: MUNIR MUHAMMED			
Signature:			
Date: 19/02/2024			

S/N	STATE	AMOUNT	% of Collection for Derivation
1	Abia	387,733,369.16	2.34%
2	Adamawa	162,550,517.36	0.98%
3	Akwa Ibom	201,369,431.52	1.21%
4	Anambra	722,761,377.21	4.36%
5	Bauchi	132,287,599.76	0.80%
6	Bayelsa	107,137,731.65	0.65%
7	Benue	161,452,628.77	0.97%
8	Borno	192,393,505.00	1.16%
9	Cross River	185,930,965.51	1.12%
10	Delta	756,762,473.63	4.56%
11	Ebonyi	134,903,494.56	0.81%
12	Edo	691,438,759.28	4.17%
13	Ekiti	153,923,164.13	0.93%
14	Enugu	399,220,806.15	2.41%
15	FCT	991,523,537.82	5.98%
16	Gombe	166,833,934.25	1.01%
17	Imo	396,633,993.91	2.39%
18	Jigawa	100,643,853.40	0.61%
19	Kaduna	469,658,226.78	2.83%
20	Kano	668,295,322.20	4.03%
21	Katsina	205,401,434.64	1.24%
22	Kebbi	114,534,334.97	0.69%
23	Kogi	173,376,603.37	1.05%
24	Kwara	261,414,301.24	1.58%
25	Lagos	4,625,300,061.24	27.89%
26	Nasarawa	179,038,315.66	1.08%
27	Niger	231,513,843.58	1.40%
28	Ogun	641,430,970.77	3.87%
29	Ondo	306,540,609.29	1.85%
30	Osun	314,801,937.10	1.90%
31	Oyo	886,362,024.40	5.34%
32	Plateau	237,029,417.80	1.43%
33	Rivers	750,677,125.16	4.53%
34	Sokoto	177,921,802.09	1.07%
35	Taraba	107,017,443.37	0.65%
36	Yobe	97,546,899.31	0.59%
37	Zamfara	91,555,660.94	0.55%
	TOTAL	16,585,117,476.98	100.00%

REVENUE ACCOUNTING AND REFUND DEPARTMENT, REVENUE HOUSE, ABUJA  
 CONTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY FOR THE MONTH OF JANUARY, 2024



It pays to pay your tax

## NON IMPORT EMT COLLECTION FOR THE MONTH

FEDERATION ACCOUNT:

January, 2024

SN	STATE	COLLECTIONS INDICES FOR DERIVATION	COLLECTIONS
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Jan 2024	Dec 2023
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1	ABIA	387,733,369.16	2,3378	451,144,697.24	1
2	ADAMAWA	162,550,517.36	0.9801	217,636,189.19	2
3	AKWA IBOM	201,369,431.52	1.2142	253,305,339.19	3
4	ANAMBRA	722,761,377.21	4.3579	850,273,939.19	4
5	BAUCHI	132,287,599.76	0.7976	180,849,527.03	5
6	BAYELSA	107,137,731.65	0.6460	162,803,101.35	6
7	BENUE	161,452,628.77	0.9735	231,939,639.19	7
8	BORNO	192,393,505.00	1.1600	243,192,200.07	8
9	CROSS RIVER	185,930,965.51	1.1211	242,394,651.35	9
10	DELTA	756,762,473.63	4.5629	823,524,039.19	10
11	EBONYI	134,903,494.56	0.8134	175,029,431.08	11
12	EDO	691,438,759.28	4.1690	750,703,277.03	12
13	EKITI	153,923,164.13	0.9281	205,557,289.19	13
14	ENUGU	399,220,806.15	2.4071	469,114,861.95	14
15	GOMBE	166,833,934.25	1.0059	146,597,889.19	15
16	IMO	396,833,993.91	2.3927	429,885,597.86	16
17	JIGAWA	100,643,853.40	0.6068	132,228,377.03	17
18	KADUNA	469,658,226.78	2.8318	506,519,889.19	18
19	KANO	668,295,322.20	4.0295	673,469,239.19	19
20	KATSINA	205,401,434.64	1.2385	229,459,368.92	20
21	KEBBI	114,534,334.97	0.6906	158,533,468.92	21
22	KOGI	173,376,603.37	1.0454	239,802,289.19	22
23	KWARA	261,414,301.24	1.5762	313,365,889.19	23
24	LAGOS	4,625,300,061.24	27.8883	4,689,469,240.09	24
25	NASSARAWA	179,038,315.66	1.0795	248,855,489.19	25
26	NIGER	231,513,843.58	1.3959	284,332,068.92	26
27	OGUN	641,430,970.77	3.8675	645,989,315.44	27
28	ONDO	306,540,609.29	1.8483	361,136,289.19	28
29	OSUN	314,801,937.10	1.8981	358,173,039.19	29
30	OYO	886,362,024.40	5.3443	823,499,517.95	30
31	PLATEAU	237,029,417.80	1.4292	309,517,768.92	31
32	RIVERS	750,677,125.16	4.5262	899,308,613.06	32
33	SOKOTO	177,921,802.09	1.0728	202,538,735.14	33
34	TARABA	107,017,443.37	0.6453	167,256,818.92	34
35	YOBE	97,546,899.31	0.5882	152,721,118.92	35
36	ZAMFARA	91,555,660.94	0.5520	149,832,668.92	36
37	FCT-ABUJA	991,523,537.82	5.9784	1,219,155,146.75	37
Grand Total		16,585,117,476.98	100.00	18,599,116,021.52	
		16,585,117,476.98	100.00	18,599,116,021.52	

SOURCE: FEDERAL INLAND REVENUE SERVICE- EMT DIRECTORATE

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DBS

20 February 2024

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