

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

	=N=
Balance as at 31st March 2025	637,617,636,174.63

GRAND TOTAL	637,617,636,174.63
-------------	--------------------


 C.N. OKOROAFOR
 BANKING SERVICES DEPARTMENT


 ZANNA-I.A
 BANKING SERVICES DEPARTMENT


 DANIELLA ANGYU
 BANKING SERVICES DEPARTMENT

40

DESCRIPTION	Mar 2025	Feb 2025	INCREASE/DECI
Federal Government	83,124,935,992.81	85,320,099,911.92	-2,195,163,919
FCT-ABUJA	5,937,495,428.06	6,094,292,850.85	-156,797,422
	15.00	91,414,392,762.77	-2,351,961,341
	89,062,431,420.87		

Distribution of FGN Value Added Tax (VAT)

DESCRIPTION	Mar 2025	Feb 2025	INCREASE/DECI
Federal Government	89,062,431,420.87	91,414,392,762.77	-2,351,961,341.90
State Governments	296,874,771,402.91	304,714,642,542.56	-7,839,871,139.65
Local Governments	207,812,339,982.03	213,300,249,779.79	-5,487,909,797.76
FIRS - VAT Cost of Collections	593,749,542,805.81	609,429,285,085.12	-15,679,742,279.31
NCS -IMPORT VAT Cost of Collections	2,900,747,694.64	3,093,708,115.70	-192,960,421.06
NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	18,363,387,921.83	18,848,328,404.69	-484,940,482.86
	0.00%	654,455,847,385.22	-16,838,211,210.59
	18,363,387,921.83		
	0.00%	18,848,328,404.69	-484,940,482.86
	0.00%	26,178,233,895.41	-673,528,448.42
	25,504,705,446.99		
	18,363,387,921.83		
	0.00%	637,617,636,174.63	
	18,363,387,921.83		
	0.00%	18,848,328,404.69	-484,940,482.86

Distribution of Value Added Tax (VAT)

DESCRIPTION	Mar 2025	Feb 2025	INCREASE/DECREASE
VAT FOR DISTRIBUTION	637,617,636,174.63	654,455,847,385.22	-16,838,211,210.59
VAT DEDUCTIONS AT SOURCE	-43,868,093,368.82	-45,026,562,300.10	1,158,468,931.28
	593,749,542,805.81	609,429,285,085.12	-15,679,742,279.31

TOTAL VALUE ADDED TAX (VAT)

FEDERATION ACCOUNT: March, 2025



NON IMPORT VAT COLLECTION FOR THE MONTH

SN

STATE

COLLECTIONS INDICES FOR DERIVATION COLLECTIONS

March, 2025

FEDERATION ACCOUNT:

SN	STATE	Mar 2025	Feb 2025
1	ABIA	1,340,238,949.98	848,269,506.67
2	ADAMAWA	4,176,051,224.63	1,548,158,407.64
3	AKWA IBOM	5,570,054,187.34	4,885,570,542.65
4	ANAMBRA	2,771,802,279.13	4,396,342,240.82
5	BAUCHI	2,404,134,057.45	1,456,521,749.20
6	BAYELSA	7,253,470,212.20	7,205,960,707.88
7	BENUE	388,499,617.20	9,919,436,956.50
8	BORNO	3,441,347,087.13	519,384,511.05
9	CROSS RIVER	450,013,380.41	650,680,317.34
10	DELTA	5,065,540,946.62	8,406,188,596.56
11	EBONYI	1,706,269,455.16	2,419,406,256.20
12	EDO	4,393,758,833.66	11,251,006,651.72
13	EKITI	1,360,857,316.51	3,828,580,064.96
14	ENUGU	1,822,966,678.02	1,382,965,004.99
15	GOMBE	1,247,143,797.68	1,197,207,137.98
16	IMO	551,469,061.93	201,357,357.83
17	JIGAWA	3,991,138,072.08	3,659,773,011.40
18	KADUNA	1,497,800,556.21	3,120,601,360.14
19	KANO	6,468,693,426.48	6,911,272,973.01
20	KATSINA	1,014,315,538.18	1,089,415,984.92
21	KEBBI	1,319,920,656.74	1,880,545,144.33
22	KOGI	2,578,146,915.54	2,088,008,862.98
23	KWARA	1,113,544,664.14	3,787,766,617.31
24	LAGOS	241,804,171,543.84	272,297,665,752.92
25	NASSARAWA	2,713,965,342.07	1,206,725,792.92
26	NIGER	898,120,656.84	1,277,254,985.04
27	OGUN	3,270,467,189.35	1,624,682,586.82
28	ONDO	1,995,927,964.64	4,159,494,192.40
29	OSUN	2,514,330,488.76	2,843,464,326.50
30	OYO	26,024,608,115.63	26,045,178,460.92
31	PLATEAU	1,609,799,819.64	2,192,354,522.02
32	RIVERS	103,907,134,147.04	84,111,653,403.05
33	SOKOTO	2,592,258,353.99	3,879,089,181.38
34	TARABA	1,156,234,451.64	236,138,886.65
35	YOBE	2,520,474,427.06	1,138,002,845.86
36	ZAMFARA	1,950,140,013.03	364,837,661.91
37	FCT-ABUJA	37,695,445,015.05	15,739,479,037.74
Grand Total		492,580,251,443.00	499,770,441,600.21
		100.00	100.00
		492,580,251,443.00	499,770,441,600.21

MONTH	VATACT	BUDGET	DIFFERENCE	CUMMULATIVE DIFF
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
04 April	637,617,636,174.63	329,510,000,000.00	308,107,636,174.63	1,395,480,723,336.86
	2,713,520,723,336.86	1,318,040,000,000.00	1,395,480,723,336.86	





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

S/NO	STATES	ACTUAL COLLECTION =N=	% INDICES FOR DERIVATION
1	ABIA	1,340,238,949.98	0.27
2	ADAMAWA	4,176,051,224.63	0.85
3	AKWA IBOM	5,570,054,187.34	1.13
4	ANAMBRA	2,771,802,279.13	0.56
5	BAUCHI	2,404,134,057.45	0.49
6	BAYELSA	7,253,470,212.20	1.47
7	BENUE	388,499,617.20	0.08
8	BORNO	3,441,347,087.13	0.70
9	CROSS RIVER	450,013,380.41	0.09
10	DELTA	5,065,540,946.62	1.03
11	EBONYI	1,706,269,455.16	0.35
12	EDO	4,393,758,833.66	0.89
13	EKITI	1,360,857,316.51	0.28
14	ENUGU	1,822,966,678.02	0.37
15	GOMBE	1,247,143,797.68	0.25
16	IMO	551,469,061.93	0.11
17	JIGAWA	3,991,138,072.08	0.81
18	KADUNA	1,497,800,556.21	0.30
19	KANO	6,468,693,426.48	1.31
20	KATSINA	1,014,315,538.18	0.21
21	KEBBI	1,319,920,656.74	0.27
22	KOGI	2,578,146,915.54	0.52
23	KWARA	1,113,541,664.14	0.23
24	LAGOS	241,804,171,543.84	49.09
25	ONDO	1,995,927,964.64	0.41
26	NASARAWA	2,713,965,342.07	0.55
27	NIGER	898,120,656.84	0.18
28	OGUN	3,270,467,189.35	0.66
29	OSUN	2,514,330,488.76	0.51
30	OYO	26,024,608,115.63	5.28
31	PLATEAU	1,609,799,819.64	0.33
32	RIVERS	103,907,134,147.04	21.09
33	SOKOTO	2,592,258,353.99	0.53
34	TARABA	1,156,234,451.64	0.23
35	YOBE	2,520,474,427.06	0.51
36	ZAMFARA	1,950,140,013.03	0.40
37	FCT	37,695,445,015.05	7.65
		492,580,251,443.00	100.00

Research & Statistics Dept:

Revenue Accounting & Refunds Dept:

Prepared by: MATA T. ALI	Signature:	Date: 8-04-2025
Checked by: Dr. A. A. ALI	Signature:	Date: 9th April, 2025
Counter reviewed by: Muhammad M. ALI	Signature:	Date: 10-04-2025
Approved By: Executive Chairman FIRS	Signature: _____	Date: _____

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

MONTHS	NCS VAT		FIRS VAT.		TOTAL	
	N		N		N	
JANUARY	207,274,483,896.91		564,611,830,614.19		771,886,314,511.10	
FEBRUARY	154,685,405,785.01		499,770,441,600.21		654,455,847,385.22	
MARCH	145,037,384,731.93		492,580,251,442.70		637,617,636,174.63	
APRIL						
MAY						
JUNE						
JULY						
AUGUST						
SEPTEMBER						
OCTOBER						
NOVEMBER						
DECEMBER						
TOTAL	506,997,274,413.85		1,556,962,523,657.10		2,063,959,798,070.95	

Prepared by: 
C.N. OKOROAFOR
 D/MGR

Checked by: 
HALIDU. S. YAHAYA
 MGR

Authorised by 
DANIELLA ANGYU
 SENIOR MANAGER

45

DISTRIBUTION OF VAT TO STATE GOVERNMENTS

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

Mar 2025 Feb 2025

SNO	STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS	GROSS
1	ABIA	4,123,260,713.93	2833999	1,821,504,390.99	0.27209	174,937,973.87
2	ADAMAWA	4,123,260,713.93	3168101	2,036,242,737.78	0.84779	545,089,321.59
3	AKWA IB	4,123,260,713.93	3920208	2,519,646,649.70	1.13079	727,044,974.99
4	ANAMBRA	4,123,260,713.93	4182032	2,687,929,548.06	0.56271	361,796,286.16
5	BAUCHI	4,123,260,713.93	4646465	2,986,435,916.21	0.48807	313,805,490.38
6	BAYELSA	4,123,260,713.93	1703358	1,094,804,224.15	1.47255	946,776,977.69
7	BENUE	4,123,260,713.93	4219244	2,711,846,924.67	0.07887	50,709,864.75
8	BORNO	4,123,260,713.93	4151193	2,668,108,308.21	0.69864	449,190,263.28
9	CROSS RI	4,123,260,713.93	2888966	1,856,833,490.21	0.09136	58,739,099.46
10	DELTA	4,123,260,713.93	4098391	2,634,170,725.72	1.02837	661,192,147.69
11	EBONYI	4,123,260,713.93	2173501	1,396,980,597.15	0.34639	222,715,002.70
12	EDO	4,123,260,713.93	3218332	2,068,527,853.99	0.89199	573,506,140.86
13	EKITI	4,123,260,713.93	2384212	1,532,411,488.88	0.27627	177,629,236.70
14	ENUGU	4,123,260,713.93	3257298	2,093,572,584.10	0.37009	237,947,193.74
15	GOMBE	4,123,260,713.93	2353879	1,512,915,471.87	0.25319	162,786,500.94
16	IMO	4,123,260,713.93	3934899	2,529,089,038.71	0.11196	71,981,850.96
17	JIGAWA	4,123,260,713.93	4348649	2,795,019,775.38	0.81025	520,963,079.13
18	KADUNA	4,123,260,713.93	6066562	3,899,178,976.86	0.30407	195,504,088.70
19	KANO	4,123,260,713.93	9383682	6,031,201,128.40	1.31323	844,342,064.24
20	KATSINA	4,123,260,713.93	5792578	3,723,080,446.46	0.20592	132,396,021.71
21	KEBBI	4,123,260,713.93	3238628	2,081,572,760.89	0.26796	172,285,878.84
22	KOGI	4,123,260,713.93	3278487	2,107,191,451.49	0.5234	336,518,945.18
23	KWARA	4,123,260,713.93	2371089	1,523,976,905.05	0.22606	145,347,755.00
24	LAGOS	4,123,260,713.93	9013534	5,793,294,831.57	49.0893	1,562,082,152.21
25	NASSARA	4,123,260,713.93	1863275	1,197,588,141.04	0.55097	354,246,978.20
26	NIGER	4,123,260,713.93	3950249	2,538,954,988.70	0.18233	117,229,400.03
27	Ogun	4,123,260,713.93	3728098	2,396,171,232.61	0.66395	426,885,745.80
28	ONDO	4,123,260,713.93	3441024	2,211,659,328.57	0.4052	260,523,389.60
29	OSUN	4,123,260,713.93	3423535	2,200,418,572.92	0.51044	328,189,149.66
30	OYO	4,123,260,713.93	5591589	3,593,898,203.96	5.28332	3,396,925,760.54
31	PLATEAU	4,123,260,713.93	3178712	2,043,062,776.56	0.32681	210,123,067.07
32	RIVERS	4,123,260,713.93	5185400	3,332,827,170.74	21.0945	3,562,733,360.68
33	SOKOTO	4,123,260,713.93	3696999	2,376,182,882.21	0.52626	338,360,875.27
34	TARABA	4,123,260,713.93	2300736	1,478,758,717.46	0.23473	150,920,335.73
35	YOBE	4,123,260,713.93	2321591	1,492,162,912.05	0.51169	328,991,102.27
36	ZAMFARA	4,123,260,713.93	3259846	2,095,210,267.53	0.39590	254,546,804.99
Grand Total		148,437,385,701.45	138568341	89,062,431,420.87	92.35	59,374,954,280.58
		296,874,771,402.91				296,874,771,402.91

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS 7.65% 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 PROGRESS

Mar 2025 Mar 2025 Feb 2025

1	ABIA	,282,176,860.27	1,262,252,755.66	0.272085401	113,085,407.51	3,657,515,023.44	0.00	3,657,515,023.44	3,710,438,621.86
2	ADAMAWA	,819,159,650.92	1,411,060,560.52	0.847791038	352,362,878.67	4,582,583,090.11	0.00	4,582,583,090.11	4,474,081,599.97
3	AKWA IBO	,161,616,627.55	1,746,046,258.58	1.130791210	469,984,734.92	6,377,647,621.04	0.00	6,377,647,621.04	6,480,701,322.70
4	ANAMBRA	,819,159,650.92	1,862,661,707.45	0.562710801	233,876,496.63	4,915,697,855.01	0.00	4,915,697,855.01	5,180,727,582.50
5	BAUCHI	,684,913,953.26	2,069,951,846.48	0.488069518	202,853,737.09	4,957,286,151.83	0.00	4,957,286,151.83	5,004,315,162.89
6	BAYELSA	,073,965,581.30	758,669,402.98	1.4725445883	612,026,411.28	2,444,661,395.56	0.00	2,444,661,395.56	2,496,126,910.70
7	BENUE	,087,651,046.24	1,879,235,795.71	0.078870319	32,780,451.22	4,999,667,293.18	0.00	4,999,667,293.18	5,944,768,519.87
8	BORNO	,624,633,836.90	1,848,926,130.01	0.698636837	290,370,711.68	5,763,930,678.59	0.00	5,763,930,678.59	5,662,440,071.64
9	CROSS RIV	,416,422,557.93	1,286,734,855.77	0.091358389	37,970,801.03	3,741,128,214.73	0.00	3,741,128,214.73	3,856,492,031.60
10	DELTA	,356,142,441.57	1,825,408,312.96	1.028368663	427,415,396.50	5,608,966,151.03	0.00	5,608,966,151.03	6,035,931,473.34
11	EBONYI	,745,194,069.62	968,069,370.06	0.346394207	143,969,981.37	2,857,233,421.05	0.00	2,857,233,421.05	2,991,434,120.24
12	EDO	,416,422,557.93	1,433,433,263.61	0.891988426	370,732,404.26	4,220,588,225.80	0.00	4,220,588,225.80	4,911,900,779.58
13	EKITI	,147,931,162.61	1,061,919,276.29	0.276271189	114,825,124.43	3,324,675,563.32	0.00	3,324,675,563.32	3,621,421,068.09
14	ENUGU	,282,176,860.27	1,450,788,577.03	0.370085214	153,816,648.66	3,886,781,985.95	0.00	3,886,781,985.95	3,949,594,526.57
15	GOMBE	,476,702,674.29	1,048,409,069.39	0.253185911	105,230,313.29	2,630,342,056.97	0.00	2,630,342,056.97	2,693,987,664.16
16	IMO	,624,633,836.90	1,752,589,576.07	0.111955171	46,531,332.04	5,423,754,745.01	0.00	5,423,754,745.01	5,536,412,889.34
17	JIGAWA	,624,633,836.90	1,936,872,307.88	0.810251337	336,760,452.54	5,898,266,597.32	0.00	5,898,266,597.32	6,020,770,064.88
18	KADUNA	,087,651,046.24	2,702,024,454.45	0.304072393	126,379,990.87	5,916,055,491.57	0.00	5,916,055,491.57	6,208,941,609.60
19	KANO	,906,810,697.16	4,179,457,530.77	1.313226303	545,809,62,0010.63	2,077,489.93	0.0010,	632,077,489.93	10,942,567,825.80
20	KATSINA	,564,353,720.54	2,579,992,986.19	0.20591884	85,584,951.83	7,229,931,658.56	0.00	7,229,931,658.56	7,426,006,441.70
21	KEBBI	,819,159,650.92	1,442,473,027.53	0.267960531	111,371,009.89	4,373,003,688.34	0.00	4,373,003,688.34	4,534,695,903.42
22	KOGI	,819,159,650.92	1,460,226,079.88	0.523396321	217,536,428.54	4,496,922,159.33	0.00	4,496,922,159.33	4,570,626,734.18
23	KWARA	,147,931,162.61	1,056,074,340.24	0.226062994	93,957,359.52	3,297,962,862.37	0.00	3,297,962,862.37	3,611,937,972.02
24	LAGOS	,684,913,953.26	4,014,594,969.77	49.08929476	20,402,722,422.89	17,102,231,345.92	0.0027,	102,231,345.92	3,455,923,011,19,564,965.52
25	NASSARAW	,745,194,069.62	829,995,847.99	0.550969174	228,996,368.56	2,804,086,304.17	0.00	2,804,086,304.17	2,746,098,167.69
26	NIGER	,356,142,441.57	1,759,426,409.75	0.182329814	75,780,770.64	5,191,349,621.96	0.00	5,191,349,621.96	5,359,686,409.46
27	OGUN	,684,913,953.26	1,660,481,169.50	0.663946064	275,952,370.18	4,621,347,492.93	0.00	4,621,347,492.93	4,598,830,100.77
28	ONDO	,416,422,557.93	1,532,619,463.27	0.405198535	168,410,511.61	4,117,452,532.81	0.00	4,117,452,532.81	4,408,379,822.02
29	OSUN	,027,370,929.88	1,524,829,926.85	0.510440782	212,151,786.77	5,764,352,643.50	0.00	5,764,352,643.50	5,941,539,513.13
30	OYO	,430,108,022.87	2,490,473,223.09	5.283323487	2,195,879,633.33	9,116,460,879.30	0.00	9,116,460,879.30	9,326,537,942.28
31	PLATEAU	,282,176,860.27	1,415,923,446.88	0.326806955	135,830,158.21	3,833,793,679.46	0.00	3,833,793,679.46	3,982,757,194.01
32	RIVERS	,087,651,046.24	2,309,558,132.94	21.09445798	8,767,377,345.99	14,164,586,525.18	0.0014,	164,586,525.18	12,719,449,716.80
33	SOKOTO	,087,651,046.24	1,646,629,789.01	0.526261121	218,727,110.07	4,953,007,945.33	0.00	4,953,007,945.33	5,190,420,055.84
34	TARABA	,147,931,162.61	1,024,739,372.19	0.234730168	97,559,650.94	3,270,230,185.74	0.00	3,270,230,185.74	3,276,611,089.19
35	YOBE	,282,176,860.27	1,034,028,112.67	0.511688079	212,670,194.15	3,528,875,167.09	0.00	3,528,875,167.09	3,500,918,452.88
36	ZAMFARA	,879,439,767.28	1,451,923,446.88	0.395903004	164,547,059.37	3,495,910,273.53	0.00	3,495,910,273.53	3,450,480,162.05
37	FCT-ABUJA	805,474,185.98	625,871,369.22	7.652650488	3,180,630,409.88	4,611,975,965.08	0.00	4,611,975,965.08	2,812,655,291.53
Grand Total		103,906,169,991.02	62,343,701,994.61	0.2720854005117	41,562,467,996.41	207,812,339,982.03	0.00	207,812,339,982.03	213,300,249,779.79

DISTRIBUTION OF NET VAT TO STATE GOVERNMENTS AND LGCS

SNO	STATES	GROSS	DEDUCTION	STATE NET VAT	LGCS GROSS	LGCS NET VAT
1	ABIA	6,119,703,078.79	0.00	6,119,703,078.79	3,657,515,023.44	3,657,515,023.44
2	ADAMAWA	6,704,592,773.29	0.00	6,704,592,773.29	4,582,583,090.11	4,582,583,090.11
3	AKWA IBOM	7,369,952,338.62	0.00	7,369,952,338.62	6,377,647,621.04	6,377,647,621.04
4	ANAMBRA	7,172,986,548.16	0.00	7,172,986,548.16	4,915,697,855.01	4,915,697,855.01
5	BAUCHI	7,423,502,120.51	0.00	7,423,502,120.51	4,957,286,151.83	4,957,286,151.83
6	BAYELSA	6,164,841,915.76	0.00	6,164,841,915.76	2,444,661,395.56	2,444,661,395.56
7	BENUE	6,885,817,503.35	0.00	6,885,817,503.35	4,999,667,293.18	4,999,667,293.18
8	BORNO	7,240,559,285.42	0.00	7,240,559,285.42	5,763,930,678.59	5,763,930,678.59
9	CROSS RIVER	6,038,833,303.60	0.00	6,038,833,303.60	3,741,128,214.73	3,741,128,214.73
10	DELTA	7,418,623,587.33	0.00	7,418,623,587.33	5,608,966,151.03	5,608,966,151.03
11	EBONYI	5,742,956,313.77	0.00	5,742,956,313.77	2,857,233,421.05	2,857,233,421.05
12	EDO	6,765,294,708.77	0.00	6,765,294,708.77	4,220,588,225.80	4,220,588,225.80
13	EKITI	5,833,301,439.50	0.00	5,833,301,439.50	3,324,675,563.32	3,324,675,563.32
14	ENUGU	6,454,780,491.77	0.00	6,454,780,491.77	3,886,781,985.95	3,886,781,985.95
15	GOMBE	5,798,962,686.74	0.00	5,798,962,686.74	2,630,342,056.97	2,630,342,056.97
16	IMO	6,724,331,603.60	0.00	6,724,331,603.60	5,423,754,745.01	5,423,754,745.01
17	JIGAWA	7,439,233,568.43	0.00	7,439,233,568.43	5,898,266,597.32	5,898,266,597.32
18	KADUNA	8,217,943,779.49	0.00	8,217,943,779.49	5,916,055,491.57	5,916,055,491.57
19	KANO	10,998,803,906.58	0.00	10,998,803,906.58	10,632,077,489.93	10,632,077,489.93
20	KATSINA	7,978,737,182.09	0.00	7,978,737,182.09	7,229,931,658.56	7,229,931,658.56
21	KEBBI	6,377,119,353.67	0.00	6,377,119,353.67	4,373,003,688.34	4,373,003,688.34
22	KOGI	6,566,971,110.60	0.00	6,566,971,110.60	4,496,922,159.33	4,496,922,159.33
23	KWARA	5,792,585,373.98	0.00	5,792,585,373.98	3,297,962,862.37	3,297,962,862.37
24	LAGOS	41,478,637,697.71	7,667,853,446.50	33,810,784,251.21	27,102,231,345.92	27,102,231,345.92
25	NASSARAWA	5,675,095,833.17	0.00	5,675,095,833.17	2,804,086,304.17	2,804,086,304.17
26	NIGER	6,779,445,102.66	0.00	6,779,445,102.66	5,191,349,621.96	5,191,349,621.96
27	OGUN	6,946,317,692.34	0.00	6,946,317,692.34	4,621,347,492.93	4,621,347,492.93
28	ONDO	6,595,443,432.10	0.00	6,595,443,432.10	4,117,452,532.81	4,117,452,532.81
29	OSUN	6,651,868,436.51	0.00	6,651,868,436.51	5,764,352,643.50	5,764,352,643.50
30	OYO	11,114,084,678.44	0.00	11,114,084,678.44	9,116,460,879.30	9,116,460,879.30
31	PLATEAU	6,376,446,557.56	0.00	6,376,446,557.56	3,833,793,679.46	3,833,793,679.46
32	RIVERS	21,018,821,245.35	0.00	21,018,821,245.35	14,164,586,525.18	14,164,586,525.18
33	SOKOTO	6,837,804,471.41	0.00	6,837,804,471.41	4,953,007,945.33	4,953,007,945.33
34	TARABA	5,752,939,767.12	0.00	5,752,939,767.12	3,270,230,185.74	3,270,230,185.74
35	YOBE	5,944,414,728.25	0.00	5,944,414,728.25	3,528,875,167.09	3,528,875,167.09
36	ZAMFARA	6,473,017,786.45	0.00	6,473,017,786.45	3,495,910,273.53	3,495,910,273.53
37	FCT-ABUJA	0.00	0.00	0.00	4,611,975,965.08	4,611,975,965.08
Grand Total		296,874,771,402.90	7,667,853,446.50	289,206,917,956.40	207,812,339,982.03	207,812,339,982.03

GROSS SUMMARY OF STATUTORY REVENUE ALLOCATION AND VAT

GRANDSUM

Page 49 (1 of 2)

FEDERATION ACCOUNT: March, 2025

1	2	3			4			5			6			7			8			9			10	11
		SINO	STATES	NO OF LGOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCs GROSS STATUTORY REVENUE	LGCs NET STATUTORY	NET VAT TO LG/GOVT	TOTAL PAID (5+6+8+9)	SNO												
1	ABIA	17	7,263,601,792.63	6,343,562,775.63	6,119,703,078.79	3,429,098,081.34	3,329,221,438.19	3,657,515,023.44	19,450,002,316.08	1														
2	ADAMAWA	21	5,629,283,530.14	4,380,433,857.82	6,704,592,773.28	4,325,315,073.85	4,199,335,023.15	4,582,583,090.11	19,866,944,744.38	2														
3	AKWA IBOM	31	31,867,882,094.32	30,353,279,981.40	7,369,952,338.82	5,761,063,510.94	5,593,267,486.35	6,377,647,621.04	49,694,147,927.42	3														
4	ANAMBRA	21	7,588,712,758.15	6,865,719,229.97	7,172,986,548.16	4,348,689,535.07	4,222,028,674.83	4,915,697,855.01	23,176,432,307.96	4														
5	BAUCHI	20	6,759,529,739.19	3,420,131,071.87	7,423,502,120.51	4,936,623,173.74	4,792,838,032.76	4,957,286,151.83	20,593,757,376.97	5														
6	BAYELSA	8	33,449,300,041.49	31,655,990,481.31	6,164,841,915.76	2,009,386,328.57	1,950,860,513.18	2,444,661,395.56	42,216,354,305.81	6														
7	BENUE	23	6,337,496,093.75	5,749,462,343.68	6,885,817,503.35	5,371,810,047.95	5,215,349,561.12	4,999,667,293.18	22,850,296,701.32	7														
8	BORNO	27	7,021,037,419.86	6,503,687,533.67	7,240,559,285.42	5,832,175,908.99	5,662,306,707.76	5,763,930,678.59	25,170,484,205.45	8														
9	CROSS RIVER	18	5,682,564,966.73	2,378,951,226.35	6,088,833,303.60	3,759,820,118.86	3,650,310,795.01	3,741,128,214.73	15,809,223,539.70	9														
10	DELTA	25	44,593,601,177.23	41,900,530,747.77	7,418,623,587.33	4,817,670,241.53	4,677,349,749.06	5,608,966,151.03	59,605,470,235.20	10														
11	EBONYI	13	5,055,647,581.80	3,857,728,427.31	5,742,956,313.77	2,781,272,613.44	2,672,451,947.11	2,857,233,421.05	15,130,370,109.24	11														
12	EDO	18	8,325,152,361.53	5,858,716,735.59	6,765,294,708.77	3,686,169,810.30	3,578,805,641.07	4,220,588,225.80	20,423,405,311.22	12														
13	EKITI	16	5,052,794,709.33	2,509,040,116.59	5,833,301,439.50	2,925,952,505.93	2,841,701,462.06	3,324,675,563.32	14,508,718,581.48	13														
14	ENUGU	17	5,683,055,410.46	5,007,750,482.82	6,454,780,491.77	3,745,203,329.56	3,636,119,737.43	3,886,781,965.95	18,985,432,697.98	14														
15	GOMBE	11	5,322,805,538.45	3,287,188,294.96	5,798,962,686.74	2,566,215,937.16	2,491,471,783.66	2,630,342,056.97	14,207,964,822.32	15														
16	IMO	27	9,044,802,321.88	6,645,345,298.79	6,724,331,603.60	5,019,405,575.13	4,873,209,296.24	5,423,754,745.01	23,666,640,943.64	16														
17	JIGAWA	27	6,319,583,529.62	5,859,171,851.82	7,439,233,568.43	5,273,358,149.69	5,119,765,193.87	5,899,266,597.32	24,316,437,211.44	17														
18	KADUNA	23	7,404,127,138.50	2,633,045,201.19	8,217,943,779.49	5,930,390,573.80	5,757,660,751.26	10,632,077,489.93	22,524,705,223.52	18														
19	KANO	44	8,863,520,201.73	7,164,558,468.55	10,986,803,906.56	9,441,690,061.94	9,166,689,380.52	10,632,077,489.93	37,962,129,245.58	19														
20	KATSINA	34	6,946,473,084.98	5,277,584,973.96	7,978,737,182.08	7,198,119,355.24	6,978,756,655.57	7,229,931,658.56	27,465,010,470.18	20														
21	KEBBI	21	5,967,055,010.53	5,343,658,997.53	6,377,119,353.67	4,536,474,879.67	4,404,344,543.37	4,373,003,688.34	20,498,126,582.91	21														
22	KOGI	21	6,245,705,199.37	5,200,921,050.99	6,566,971,110.60	4,688,779,078.19	4,552,212,697.27	4,496,922,159.33	20,817,027,018.20	22														
23	KWARA	16	5,030,267,397.77	3,771,805,873.45	5,792,585,973.98	3,317,802,323.61	3,221,167,304.48	3,297,962,862.37	16,083,521,414.28	23														
24	LAGOS	20	7,570,274,300.09	-1,163,916,611.92	33,810,784,251.21	5,651,863,611.19	5,487,246,224.46	27,102,231,345.92	65,236,345,209.66	24														
25	NASSARAWA	13	5,211,367,832.90	4,582,641,263.87	5,675,095,833.17	2,960,051,510.40	2,873,836,417.87	2,804,086,304.17	15,935,659,819.07	25														
26	NIGER	25	6,693,769,950.33	4,811,784,669.73	6,779,445,102.66	5,478,827,015.86	5,319,249,529.97	5,191,349,621.96	22,101,828,924.31	26														
27	OGUN	20	5,250,072,670.99	764,873,019.70	6,946,317,692.34	3,908,575,383.67	3,794,733,382.21	4,621,347,492.93	16,127,271,687.18	27														
28	ONDO	18	8,642,436,658.88	7,219,260,382.79	6,595,443,432.10	3,732,936,726.15	3,624,210,413.74	4,117,452,532.81	21,556,366,761.43	28														
29	OSUN	30	5,153,828,403.45	3,042,159,590.49	6,651,868,436.51	5,056,357,176.22	4,909,084,637.10	5,764,352,643.50	20,367,465,307.61	29														
30	OYO	33	6,338,196,311.60	3,281,031,888.54	11,114,084,678.44	6,378,200,058.90	6,192,427,241.69	9,116,460,879.30	29,704,004,687.93	30														
31	PLATEAU	17	5,901,069,634.31	4,179,332,190.09	6,376,446,557.96	3,998,276,647.75	3,881,822,182.28	3,893,793,679.46	18,271,394,609.40	31														
32	RIVERS	23	28,409,396,194.79	22,201,569,606.79	21,018,821,245.35	4,966,085,804.86	4,811,733,791.12	14,164,586,525.18	62,196,711,368.44	32														
33	SOKOTO	23	6,227,932,323.48	4,916,602,501.06	6,897,804,471.41	4,991,545,488.30	4,846,160,668.26	4,953,007,945.33	21,553,575,586.06	33														
34	TARABA	16	5,443,473,059.44	4,637,692,324.26	5,752,939,767.12	3,741,180,043.01	3,632,213,633.99	3,270,230,185.74	17,293,075,911.10	34														
35	YOBE	17	5,611,521,948.43	4,562,257,638.61	5,944,414,728.25	3,761,428,666.01	3,651,872,491.27	3,528,875,167.09	17,687,420,025.22	35														
36	ZAMFARA	14	5,623,472,851.64	4,441,464,973.87	6,473,017,786.45	3,398,702,244.24	3,299,710,916.74	3,495,910,273.53	17,710,103,950.58	36														
37	FCT-ABUJA	6	0.00	0.00	0.00	1,501,102,380.12	1,457,380,951.57	4,611,975,965.08	6,089,356,916.65	37														
SUB-TOTAL C/F		774	343,630,811,209.75	269,445,018,560.90	289,206,917,956.40	165,208,621,171.20	160,368,906,957.55	207,812,339,982.03	926,833,183,356.89															

1	2	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS				10	11
		3	4	5	6	7	8	9		
S/NO	STATES	NO OF L/GOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCs GROSS STATUTORY REVENUE	LGCs NET STATUTORY	NET VAT TO L/GOVT	TOTAL PAID (5+6+8+9)	SNO
SUB-TOTAL B/F		774	343,630,811,209.75	269,445,018,560.90	289,206,917,956.40	165,208,621,171.20	160,368,906,857.55	207,812,339,982.03	926,833,183,356.89	
38	FCT-ABUJA	6	8,019,835,979.18	7,647,901,677.18	5,937,495,428.06	0.00	0.00	0.00	13,585,397,105.24	38
39	Federal Government	0	414,465,123,404.25	307,919,964,074.52	83,124,935,992.81	0.00	0.00	0.00	391,044,900,067.34	39
40	4% Cost of Collection - FIRS	0	14,259,799,815.27	14,259,799,815.27	0.00	0.00	0.00	0.00	14,259,799,815.27	40
41	7% Cost of Collection - NCS	0	19,839,784,184.39	19,839,784,184.39	0.00	0.00	0.00	0.00	19,839,784,184.39	41
42	Cost of Collection - FIRS & NCS (VAT)	0	0.00	0.00	25,504,705,446.99	0.00	0.00	0.00	25,504,705,446.99	42
43	MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MDGF) GAS FLARED PENALTY	0	52,987,309,324.74	52,987,309,324.74	0.00	0.00	0.00	0.00	52,987,309,324.74	43
44	4% COST OF COLLECTION TO NUPRC, REFUND OF 13% SIGNATURE BONUS, ETC	0	190,603,099,270.23	190,603,099,270.23	0.00	0.00	0.00	0.00	190,603,099,270.23	44
45	13% Derivation Refund on withdrawals from NLNG	0	100,000,000,000.00	100,000,000,000.00	0.00	0.00	0.00	0.00	100,000,000,000.00	45
46	13% DERIVATION IRO NNPC MGT FEE	0	9,958,067,240.69	9,958,067,240.69	0.00	0.00	0.00	0.00	9,958,067,240.69	46
47	NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0	0.00	0.00	18,363,387,921.83	0.00	0.00	0.00	18,363,387,921.83	47
48	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	48
49	TOTAL DEDUCTIONS	0	0.00	175,328,604,376.01	7,667,863,446.50	0.00	0.00	0.00	182,996,457,822.51	49
50	ECOLOGY	0	0.00	5,774,281,905.01	0.00	0.00	0.00	0.00	10,586,183,492.52	50
51	LGCs TOTAL DEDUCTIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	27,812,726.13	51
SUB-TOTAL C/F		6	1,210,133,019,218.75	1,284,318,811,868.05	140,598,378,236.19	0.00	4,839,714,313.65	0.00	1,429,756,904,417.89	
SUB-TOTAL B/F		6	1,210,133,019,218.75	1,284,318,811,868.05	140,598,378,236.19	0.00	4,839,714,313.65	0.00	1,429,756,904,417.89	
GRAND-TOTAL		1,553,763,830,428.50	1,553,763,830,428.95	429,805,296,192.60	165,208,621,171.20	165,208,621,171.20	207,812,339,982.03	2,356,590,087,774.78		

TOTAL FUNDS!!: 2,356,590,087,774.33
AS ON PAGE 17!!

ACCT BALANCED!!

0.00

Total-Statutory-for FGN, States and Others 1,553,763,830,428.95

Total-Statutory- for LGCs 165,208,621,171.20

Total-Statutory-Shared 1,718,972,451,600.15

Total-VAT-Shared 637,617,636,174.63

TOTAL FUNDS SHARED!!: 2,356,590,087,774.33

SCHEDULE I

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

SN	DESCRIPTION	Mar 2024	Feb 2024	VARIANCE
----	-------------	----------	----------	----------

MINERAL REVENUE

1 Crude Oil Receipts Export 654,880,496.00 497,725,560.00 157,154,936.00

2 (1) PETROLEUM PROFIT TAX (PPT) 102,458,770,384.00 222,232,324,352.00 -119,773,553,968.00

3 (11) ROYALTY (CRUDE) 214,366,190,392.00 225,639,956,320.00 -11,273,765,928.00

4 (111) RENT 5,767,225,656.00 726,560,440.00 5,040,665,216.00

5 (IV) PENALTY FOR GAS FLARED 12,889,492,064.00 17,158,876,600.00 -4,269,384,536.00

6 (D) MISCELLANEOUS OIL REVENUE 992,908,327.91 5,046,505,112.00 -4,053,596,784.09

7 GAS RECEIPTS (EXPORT) 1,548,392,360.00 5,115,947,008.00 -3,567,554,648.00

8 ROYALTIES (GAS) 4,206,865,312.00 2,870,626,424.00 1,336,238,888.00

9 GAS SALES ROYALTY DPR 1,201,400,092.82 2,259,681,072.81 -1,058,280,979.99

10 PART OF REFUND OF TOTAL AMOUNT DUE TO STATE FROM WITHDRAWALS FROM ECA 2009 TO 2015 AND SIGNATURE BONUS -250,000,000,000.00 250,000,000,000.00 0.00

11 REFUND OF OUTSTANDING TO NMDPRA -20,000,000,000.00 20,000,000,000.00 0.00

12 NIGERIAN MIDSTREAM AND DOWNSTREAM PETROLEUM REGULATORY AUTHORITY -20,567,917,160.43 -31,783,339,081.32 11,215,421,920.89

13 FEBRUARY 2024 CRUDE OIL AND GAS REVENUE TO FEDERATION 26,430,071,688.99 0.00 26,430,071,688.99

14 OCT 2023 AND JAN 2024 CRUDE OIL AND GAS REVENUE TO FEDERATION 0.00 483,506,373.13 -483,506,373.13

15 INTERIM DIVIDEND FEBRUARY 2024 81,166,666,666.67 0.00 81,166,666,666.67

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 -15,872,512,683.82 -19,496,482,443.99 3,623,969,760.17

19 13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND FROM AUGUST 2022 TO DECEMBER, 2023 0.00 -91,301,306,371.59 91,301,306,371.59

20 13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND FROM JANUARY TO FEBRUARY, 2024 -7,889,992,385.07 0.00 -7,889,992,385.07

21 CIT UPSTREAM 43,100,522,816.00 173,272,850,440.00 -130,172,327,624.00

22 13% Derivation Refund on withdrawals from ECA/SIGNATURE BONUS -150,000,000,000.00 -200,000,000,000.00 50,000,000,000.00

23 13% Refunds On Subsidy, Priority Projects And Police Trust Fund 1999-2021 -18,163,078,852.38 -18,163,078,852.38 0.00

NON MINERAL REVENUE

24 (1) CUSTOMS & EXCISE DUTIES,ETC. 298,421,221,305.41 254,462,825,170.23 43,958,396,135.18

25 7% Cost of Collection - NCS -20,889,485,491.38 -17,812,397,761.92 -3,077,087,729.46

26 LESS REFUND FIRS 0.00 -20,000,000,000.00 20,000,000,000.00

27 (B) COMPANIES INCOME TAX ETC. 224,011,111,309.14 201,494,748,876.67 22,516,362,432.47

28 4% Cost Of Collection - FIRS -10,171,933,510.61 -10,095,954,199.73 -75,979,310.88

29 TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT -450,000,000,000.00 -400,000,000,000.00 -50,000,000,000.00

30 ELECTRONIC MONEY TRANSFER LEVY 15,369,495,789.06 15,788,312,054.60 -418,816,265.54

ELECTRONIC MONEY TRANSFER LEVY

311,233,259,327.89	101,348,702,245.22	209,884,557,082.67
41,370,913,612.56	8,049,222,085.25	33,321,691,527.31

SN	DESCRIPTION	Mar 2024	Feb 2024	VARIANCE
31	LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-614,779,831.56	-631,532,482.18	16,752,650.62
OTHER MINERAL REVENUE				
32	EXCHANGE DIFFERENCE	255,237,106,493.11	606,540,297,179.36	-351,303,190,686.25
OTHER NON-MINERAL REVENUE				
33	EXCHANGE DIFFERENCE NON MINERAL REVENUE	30,287,226,456.07	50,904,106,116.55	-20,616,879,660.48
34	DED EXCHANGE GAIN NON MINERAL REVENUE	0.00	-50,000,000,000.00	50,000,000,000.00
VAT				
35	VAT FOR DISTRIBUTION	549,698,203,421.60	460,487,672,652.36	89,210,530,769.24
36	Cost Of Collection - FIRS & NCS (VAT)	-21,987,928,136.86	-18,419,506,906.09	-3,568,421,230.77
37	3%VAT FOR NORTH EAST COMMISSION	-15,831,308,258.54	-13,262,044,972.39	-2,569,263,286.15
GRAND TOTAL				
		1,123,391,275,260.77	1,152,756,005,887.43	-29,364,730,626.66
		812,158,015,932.88	1,051,407,303,642.21	-239,249,287,709.33
		511,878,967,026.20	428,806,120,773.88	83,072,846,252.32
		30,287,226,456.07	904,106,116.55	29,383,120,339.52
		255,237,106,493.11	606,540,297,179.36	-351,303,190,686.25
		14,754,715,957.50	15,156,779,572.42	-402,063,614.92

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

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

FEDERATION ACCOUNT: March, 2025

Mar 2025

1	EXCHANGE DIFFERENCE	25,157,481,821.95
2	EXCHANGE DIFFERENCE NON MINERAL REVENUE	3,553,635,981.72
	TOTAL FUNDS AVAILABLE FOR DISTRIBUTI	28,711,117,803.67

PAGE 55

<i>BENEFICIARY</i>	<i>MINERAL REVENUE</i>	<i>EXCHANGE DIFFERENCE REVENUE</i>	<i>NON MINERAL REV</i>	<i>NET SHARE</i>	<i>ECOLOGY SHARE</i>	
1 Federal Government	45.8316%	11,530,076,438.71	52.6800%	1,872,055,435.17	13,402,131,873.88	0.00
2 State Governments	23.2464%	5,848,208,854.26	26.7200%	949,531,534.32	6,614,567,743.37	183,172,645.20
3 Local Governments	17.9220%	4,508,723,892.13	20.6000%	732,049,012.23	5,088,129,033.36	152,643,871.00
4 13% Derivation Share	13.0000%	3,270,472,636.85	0.0000%	0.00	3,270,472,636.85	0.00
Grand Total	100.00%	25,157,481,821.95	100.00%	3,553,635,981.72	28,375,301,287.47	335,816,516.20

DISTRIBUTION OF FGN SHARE OF EXCHANGE DIFFERENCE REVENUE

<u>SN</u>	<u>BENEFICIARY</u>	<u>RATE</u>	<u>FGNSHARE</u>	<u>TOTAL</u>
1	Federal Government	48.5	12,338,712,905.91	12,338,712,905.91
2	1.46% Deriv. & Ecology FGN Share	1	254,406,451.67	254,406,451.67
3	FCT-ABUJA	1	254,406,451.67	254,406,451.67
4	0.72% STABILIZATION ACCOUNT	0.5	127,203,225.83	127,203,225.83
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	427,402,838.80	427,402,838.80
		52.68	13,402,131,873.88	13,402,131,873.88

GROSS ALLOCATION TO STATE GOVERNMENTS

S/N	STATE	OIL DERIVATION INDICES (13%)	GROSS DERIVATION ON OIL USING NEW INDICES	GAS DERIVATION INDICES (13%)	GROSS DERIVATION ON GAS USING NEW INDICES	TOTAL MINERAL REVENUE Mar 2025	S/N
1	ABIA	0.01678020	54,879,178.08	0.00000000	0.00	54,879,178.08	1
2	ADAMAWA	0.00000000	0.00	0.00000000	0.00	0.00	2
3	AKWA IBOM	0.20850119	681,897,446.30	0.00000000	0.00	681,897,446.30	3
4	ANAMBRA	0.01626791	53,203,753.52	0.00000000	0.00	53,203,753.52	4
5	BAUCHI	0.00000000	0.00	0.00000000	0.00	0.00	5
6	BAYELSA	0.21162498	692,113,690.11	0.00000000	0.00	692,113,690.11	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	GROSS RIVER	0.00000000	0.00	0.00000000	0.00	0.00	9
10	DELTA	0.30946569	1,012,099,062.05	0.00000000	0.00	1,012,099,062.05	10
11	EBONYI	0.00000000	0.00	0.00000000	0.00	0.00	11
12	EDO	0.01762315	57,636,041.71	0.00000000	0.00	57,636,041.71	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	0.02689197	87,949,451.70	0.00000000	0.00	87,949,451.70	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	0.02707150	88,536,603.73	0.00000000	0.00	88,536,603.73	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	0.16577341	542,157,409.65	0.00000000	0.00	542,157,409.65	32
33	SOKOTO	0.00000000	0.00	0.00000000	0.00	0.00	33
34	TARABA	0.00000000	0.00	0.00000000	0.00	0.00	34
35	YOBE	0.00000000	0.00	0.00000000	0.00	0.00	35
36	ZAMFARA	0.00000000	0.00	0.00000000	0.00	0.00	36
		0%	3,270,472,636.85	0%	3,270,472,636.85		

GROSS ALLOCATION OF EXCHANGE GAIN DIFFERENCE TO STATE GOVERNMENTS
PAGE 57

S/NO	STATE	GROSS STATUTORY	STATES SHARE	ECOLOGY	DERIVATIN REVENUE	TOTAL DEDUCTION	TOTAL-NET
1	ABIA	167,858,882.40	163,335,738.86	4,523,143.54	54,879,178.08	0.00	218,214,916.94
2	ADAMAWA	178,572,984.79	173,761,137.90	4,811,846.90	0.00	0.00	173,761,137.90
3	AKWA IBOM	180,232,449.50	175,375,886.49	4,856,563.01	681,897,446.30	0.00	857,273,332.79
4	ANAMBRA	178,238,449.33	173,435,616.86	4,802,832.47	53,203,753.52	0.00	226,639,370.38
5	BAUCHI	214,426,826.23	208,648,857.86	5,777,968.37	0.00	0.00	208,648,857.86
6	BAYELSA	158,614,904.39	154,340,850.08	4,274,054.31	692,113,690.11	0.00	846,454,540.19
7	BENUE	201,039,011.00	195,621,792.14	5,417,218.86	0.00	0.00	195,621,792.15
8	BORNO	222,722,412.48	216,720,910.35	6,001,502.13	0.00	0.00	216,720,910.35
9	CROSS RIVER	180,263,186.59	175,405,795.34	4,857,391.26	0.00	0.00	175,405,795.34
10	DELTA	182,015,519.52	177,110,909.71	4,904,609.81	1,012,099,062.05	0.00	1,189,209,971.76
11	EBONYI	160,376,018.35	156,054,508.87	4,321,509.48	0.00	0.00	156,054,508.87
12	EDO	167,618,642.55	163,101,972.54	4,516,670.01	57,636,041.71	0.00	220,738,014.25
13	EKITI	160,285,519.10	155,966,448.22	4,319,070.87	0.00	0.00	155,966,448.22
14	ENUGU	180,278,744.52	175,420,934.04	4,857,810.48	0.00	0.00	175,420,934.04
15	GOMBE	168,850,843.52	164,300,970.49	4,549,873.03	0.00	0.00	164,300,970.49
16	IMO	186,381,679.57	181,359,418.75	5,022,260.83	87,949,451.70	0.00	269,308,870.45
17	JIGAWA	200,470,785.93	195,068,878.53	5,401,907.41	0.00	0.00	195,068,878.53
18	KADUNA	234,874,842.56	228,545,879.74	6,328,962.82	0.00	0.00	228,545,879.74
19	KANO	284,342,145.51	276,680,231.41	7,661,914.10	0.00	0.00	276,680,231.41
20	KATSINA	220,357,070.41	214,419,305.04	5,937,765.37	0.00	0.00	214,419,305.04
21	KEBBI	189,287,822.85	184,187,252.78	5,100,570.08	0.00	0.00	184,187,252.78
22	KOGI	198,127,206.35	192,788,449.29	5,338,757.06	0.00	0.00	192,788,449.29
23	KWARA	159,570,904.31	155,271,089.52	4,299,814.79	0.00	0.00	155,271,089.52
24	LAGOS	240,145,387.99	233,674,404.48	6,470,983.51	0.00	0.00	233,674,404.48
25	NASSARAWA	165,315,799.74	160,861,182.38	4,454,617.36	0.00	0.00	160,861,182.38
26	NIGER	212,340,784.25	206,619,026.59	5,721,757.66	0.00	0.00	206,619,026.59
27	OGUN	166,543,600.48	162,055,898.67	4,487,701.81	0.00	0.00	162,055,898.67
28	ONDO	166,873,542.00	162,376,949.55	4,496,592.45	88,536,603.73	0.00	250,913,553.29
29	OSUN	163,490,525.25	159,085,091.93	4,405,433.32	0.00	0.00	159,085,091.93
30	OYO	201,061,223.42	195,643,406.02	5,417,817.40	0.00	0.00	195,643,406.02
31	PLATEAU	187,194,624.75	182,150,458.22	5,044,166.54	0.00	0.00	182,150,458.22
32	RIVERS	193,327,752.75	188,118,322.28	5,209,430.46	542,157,409.65	0.00	730,275,731.94
33	SOKOTO	197,563,412.49	192,239,847.48	5,323,565.01	0.00	0.00	192,239,847.48
34	TARABA	172,678,676.90	168,025,656.66	4,653,018.24	0.00	0.00	168,025,656.66
35	YOBE	178,009,549.21	173,212,884.71	4,796,664.50	0.00	0.00	173,212,884.71
36	ZAMFARA	178,388,657.57	173,581,777.57	4,806,879.99	0.00	0.00	173,581,777.57
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00
		6,797,740,388.57	6,614,567,743.37	183,172,645.20	3,270,472,636.85	0.00	9,885,040,380.23

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	222,738,060.48	218,214,916.94	4,523,143.54	108,778,368.73	105,610,066.73	3,168,302.00	7,691,445.54	1
2	ADAMAWA	178,572,984.79	173,761,137.89	4,811,846.90	137,208,299.91	133,211,941.66	3,996,358.25	8,808,205.15	2
3	AKWA IBOM	862,129,895.80	857,273,332.79	4,856,563.01	182,753,392.75	177,430,478.39	5,322,914.35	10,179,477.36	3
4	ANAMBRA	231,442,202.85	226,639,370.38	4,802,832.47	137,949,788.11	133,931,833.12	4,017,954.99	8,820,787.46	4
5	BAUCHI	214,426,826.23	208,648,857.86	5,777,968.37	156,600,308.05	152,039,134.03	4,561,174.02	10,339,142.39	5
6	BAYELSA	850,728,594.50	846,454,540.19	4,274,054.31	63,742,057.47	61,885,492.69	1,856,564.78	6,130,619.09	6
7	BENUE	201,039,011.00	195,621,792.14	5,417,218.86	170,405,371.99	165,442,108.73	4,963,263.26	10,380,482.12	7
8	BORNO	222,722,412.48	216,720,910.35	6,001,502.13	185,009,167.56	179,620,551.03	5,388,616.53	11,390,118.66	8
9	CROSS RIVER	180,263,186.59	175,405,795.33	4,857,391.26	119,269,583.30	115,795,711.94	3,473,871.36	8,331,262.61	9
10	DELTA	1,194,114,581.57	1,189,209,971.76	4,904,609.81	152,826,865.12	148,375,597.20	4,451,267.92	9,355,877.72	10
11	EBONYI	160,376,018.35	156,054,508.87	4,321,509.48	88,227,951.11	85,656,204.96	2,569,746.15	6,891,255.63	11
12	EDO	225,254,684.26	220,738,014.25	4,516,670.01	116,933,237.05	113,527,414.62	3,405,822.44	7,922,492.45	12
13	EKITI	160,285,519.10	155,966,448.23	4,319,070.87	92,849,230.73	90,144,884.20	2,704,346.53	7,023,417.40	13
14	ENUGU	180,278,744.52	175,420,934.04	4,857,810.48	118,805,907.29	115,345,541.06	3,460,366.23	8,318,176.71	14
15	GOMBE	168,850,843.52	164,300,970.49	4,549,873.03	81,405,890.65	79,034,845.30	2,371,045.36	6,920,918.39	15
16	IMO	274,331,131.27	269,308,870.44	5,022,260.83	159,226,343.93	154,588,683.42	4,637,660.50	9,659,921.33	16
17	JIGAWA	200,470,785.93	195,068,878.52	5,401,907.41	167,282,265.96	162,409,966.95	4,872,299.01	10,274,206.41	17
18	KADUNA	234,874,842.56	228,545,879.74	6,328,962.82	188,124,748.04	182,645,386.44	5,479,361.59	11,808,324.42	18
19	KANO	284,342,145.51	276,680,231.41	7,661,914.10	299,510,722.24	290,787,108.98	8,723,613.27	16,385,527.37	19
20	KATSINA	220,357,070.41	214,419,305.04	5,937,765.37	228,022,610.95	221,381,175.68	6,641,435.27	12,579,200.64	20
21	KEBBI	189,287,822.85	184,187,252.77	5,100,570.08	143,906,743.26	139,715,284.72	4,191,458.54	9,292,028.62	21
22	KOGI	198,127,206.35	192,788,449.29	5,338,757.06	148,738,160.11	144,405,980.69	4,332,179.42	9,670,936.48	22
23	KWARA	159,570,904.31	155,271,089.52	4,299,814.79	105,247,827.85	102,182,357.13	3,065,470.71	7,365,285.50	23
24	LAGOS	240,145,387.99	233,674,404.48	6,470,983.51	179,289,273.54	174,067,255.87	5,222,017.68	11,693,001.18	24
25	NASSARAWA	165,315,799.74	160,861,182.38	4,454,617.36	93,899,202.36	91,164,274.14	2,734,928.22	7,189,545.58	25
26	NIGER	212,340,784.25	206,619,026.59	5,721,757.66	173,800,180.46	168,738,039.28	5,062,141.18	10,783,898.84	26
27	OGUN	166,543,600.48	162,055,898.67	4,487,701.81	123,988,420.34	120,377,107.13	3,611,313.21	8,099,015.02	27
28	ONDO	255,410,145.73	250,913,553.28	4,496,592.45	118,416,784.24	114,967,751.69	3,449,032.55	7,945,625.00	28
29	OSUN	163,490,525.25	159,085,091.93	4,405,433.32	160,398,528.21	155,726,726.42	4,671,801.79	9,077,235.11	29
30	OYO	201,061,223.42	195,643,406.02	5,417,817.40	202,330,228.35	196,437,114.91	5,893,113.45	11,310,930.84	30
31	PLATEAU	187,194,624.75	182,150,458.21	5,044,166.54	126,833,943.77	123,139,751.23	3,694,192.54	8,738,359.07	31
32	RIVERS	735,485,162.40	730,275,731.94	5,209,430.46	157,217,704.58	152,638,548.14	4,579,156.44	9,788,586.91	32
33	SOKOTO	197,563,412.49	192,239,847.48	5,323,565.01	158,342,562.03	153,730,642.75	4,611,919.28	9,935,484.29	33
34	TARABA	172,678,676.90	168,025,658.66	4,653,018.24	118,678,279.99	115,221,631.06	3,456,648.93	8,109,667.17	34
35	YOBE	178,009,549.21	173,212,884.71	4,796,664.50	119,320,609.87	115,845,252.30	3,475,357.57	8,272,022.07	35
36	ZAMFARA	178,388,657.57	173,581,777.58	4,806,879.99	107,814,147.38	104,673,929.50	3,140,217.88	7,947,097.88	36
37	FCT-ABUJA	0.00	0.00	0.00	47,618,197.07	46,231,259.29	1,386,937.78	1,386,937.78	37
		10,068,213,025.41	9,885,040,380.21	183,172,645.20	5,240,772,904.36	5,088,129,033.36	152,643,871.00	335,816,516.20	

GROSS SUMMARY Distribution of =N=28,711,117,803.67 Being Exchange Gain for the Month of

March, 2025.

LOCAL GOVERNMENT COUNCILS		STATE GOVERNMENTS						
S/NO	STATES	NO OF L/GOVTS	STATES GROSS	NET STAT + MIN REV LESS ECOLOGY	LGS GROSS REVENUE	LGS NET STAT. LESS ECOLOGY	TOTAL PAID (6+7)	SNO
1	2	3	4	5	6	7	8	9

1	ABIA	17	222,738,060.48	218,214,169.94	108,778,368.73	108,610,066.73	323,824,983.67	1
2	ADAMAWA	21	178,572,984.79	173,761,137.89	137,208,299.91	133,211,941.66	306,973,079.56	2
3	AKWA IBOM	31	862,129,895.80	857,273,332.79	182,753,932.75	177,430,478.39	1,034,703,811.18	3
4	ANAMBRA	21	231,442,202.85	226,639,370.38	137,949,788.11	133,931,833.12	360,571,203.50	4
5	BAUCHI	20	214,426,826.23	208,648,857.86	156,600,308.05	152,039,134.03	360,687,991.89	5
6	BAYELSA	8	850,728,594.50	846,454,540.19	63,742,057.47	61,885,492.69	908,340,032.88	6
7	BENUE	23	201,039,011.00	195,621,792.14	170,405,371.99	165,442,108.73	361,063,900.87	7
8	BORNO	27	222,722,412.48	216,720,910.35	185,009,167.56	179,620,551.03	396,341,461.38	8
9	CROSS RIVER	18	180,263,186.59	175,405,795.33	119,269,583.30	115,795,711.94	291,201,507.27	9
10	DELTA	25	1,194,114,581.57	1,189,209,971.76	152,826,865.12	148,375,597.20	1,337,585,568.96	10
11	EBONYI	13	160,376,018.35	156,054,508.87	88,227,951.11	85,658,204.96	241,712,713.84	11
12	EDO	18	225,254,684.26	220,738,014.25	116,933,237.05	113,527,414.62	334,265,428.87	12
13	EKITI	16	160,285,519.10	155,966,448.23	92,849,230.73	90,144,884.20	246,111,332.43	13
14	ENUGU	17	180,278,744.52	175,420,934.04	118,805,907.29	115,345,541.06	290,766,475.10	14
15	GOMBE	11	168,850,843.52	164,300,970.49	81,405,890.65	79,034,845.30	243,335,815.79	15
16	IMO	27	274,331,131.27	269,308,870.44	159,226,343.93	154,588,683.42	423,897,553.87	16
17	JIGAWA	27	200,470,785.93	195,068,878.52	167,282,265.96	162,409,966.95	357,478,845.48	17
18	KADUNA	23	234,874,842.56	228,545,879.74	188,124,748.04	182,645,356.44	411,191,266.18	18
19	KANO	44	284,342,145.51	276,680,231.41	299,510,722.24	290,787,108.98	567,457,340.38	19
20	KATSINA	34	220,357,070.41	214,419,305.04	228,022,610.95	221,381,175.68	435,800,480.72	20
21	KEBBI	21	189,287,822.85	184,187,252.77	143,906,743.26	139,715,254.77	323,902,537.49	21
22	KOGI	21	198,127,206.35	192,788,449.29	148,738,160.11	144,405,980.69	337,194,429.98	22
23	KWARA	16	159,570,904.31	155,271,089.52	105,247,827.85	102,182,357.13	257,453,446.65	23
24	LAGOS	20	240,145,387.99	233,674,404.48	179,289,273.54	174,067,255.87	407,741,660.35	24
25	NASSARAWA	13	165,315,799.74	160,861,182.38	93,899,202.36	91,164,274.14	252,025,456.52	25
26	NIGER	25	212,340,784.25	206,619,026.59	173,800,180.46	168,738,039.28	375,357,065.87	26
27	OGUN	20	166,543,600.48	162,055,898.67	123,988,420.34	120,377,107.13	282,433,005.80	27
28	ONDO	18	255,410,145.73	250,913,553.28	118,416,784.24	114,967,751.69	365,881,304.97	28
29	OSUN	30	163,490,525.25	159,085,091.93	160,398,528.21	155,726,726.42	314,811,818.36	29
30	OYO	33	201,061,223.42	195,643,406.02	202,330,228.35	196,437,114.90	392,080,520.93	30
31	PLATEAU	17	187,194,624.75	182,150,458.21	126,833,943.77	123,139,751.23	305,290,209.45	31
32	RIVERS	23	735,485,162.40	730,275,731.94	157,217,704.58	152,638,548.14	882,914,280.08	32
33	SOKOTO	23	197,563,412.49	192,239,847.48	158,342,562.03	153,730,642.75	345,970,490.23	33
34	TARABA	16	172,678,676.90	168,025,658.66	118,678,279.99	115,221,631.06	283,247,289.72	34
35	YOBE	17	178,009,549.21	173,212,884.71	119,320,609.87	115,845,252.30	289,058,137.01	35
36	ZAMFARA	14	178,388,657.57	173,581,777.58	107,814,147.38	104,673,929.50	278,255,707.07	36
37	FCT-ABUJA	6	0.00	0.00	47,618,197.07	46,231,259.29	46,231,259.29	37
38	FCT-ABUJA	6	254,406,451.67	254,406,451.67	0.00	0.00	254,406,451.67	38
39	Federal Government	0	13,147,725,422.21	13,147,725,422.21	0.00	0.00	13,147,725,422.21	39
40	ECOLOGY	0	0.00	183,172,645.20	0.00	152,643,871.00	335,816,516.20	40
			13,402,131,873.88	13,585,304,519.08	0.00	152,643,871.00	13,737,948,390.08	
			23,470,344,899.29	23,470,344,899.29	5,240,772,904.36	5,240,772,904.36	28,711,117,803.67	
			23,470,344,899.29	23,470,344,899.29	5,240,772,904.36	5,240,772,904.36	28,711,117,803.67	
			28,711,117,803.67	28,711,117,803.67	0.00	0.00	28,711,117,803.67	

Pages 60 - 63 are not relevant pages for Distribution of EXCESS BANK CHARGES RECOVERED. There will be no Distribution of EXCESS BANK CHARGES RECOVERED for the Month of April, 2025 (March, 2025 Account).

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

	=N=
Amount due for March, 2025	26,010,943,485.73
GRAND TOTAL	26,010,943,485.73


CHINYERE N. OKOROAFOR
 BANKING SERVICES DEPARTMENT


ZANNA-I.A
 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	26,010,943,485.73	36,636,330,862.07	-10,625,387,376.34
LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-1,040,437,739.43	-1,465,453,234.48	425,015,495.05
	<u>24,970,505,746.30</u>	<u>35,170,877,627.59</u>	<u>-10,200,371,881.29</u>

DISTRIBUTION OF EMTLEVY TO THE THREE TIRES OF GOVERNMENT

Federal Government	15.00%	3,745,575,861.95	5,275,631,644.14	-1,530,055,782.19
Local Governments	35.00%	8,739,677,011.21	12,309,807,169.66	-3,570,130,158.45
State Governments	50.00%	12,485,252,873.15	17,585,438,813.80	-5,100,185,940.65
	<u>100.00%</u>	<u>24,970,505,746.30</u>	<u>35,170,877,627.59</u>	<u>-10,200,371,881.29</u>
		<u>24,970,505,746.30</u>	<u>35,170,877,627.59</u>	<u>-10,200,371,881.29</u>

Distribution of FGN ELECTRONIC MONEY TRANSFER LEVY (EMT)

DESCRIPTION			
Federal Government	14	3,495,870,804.48	
FCT-ABUJA	1	249,705,057.46	
		<u>15.00</u>	<u>3,745,575,861.95</u>

65

DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO LOCAL

GOVERNMENTS

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

Feb 2025

1	ABIA	95,978,365.11	53,084,823.51	26,535,153.68	175,598,342.30
2	ADAMAWA	118,561,509.84	59,343,028.15	9,258,981.52	187,163,519.52
3	AKWA IBO	175,019,371.67	73,431,059.71	13,815,626.00	262,266,057.38
4	ANAMBRA	118,561,509.84	78,335,394.84	46,859,749.76	243,756,654.43
5	BAUCHI	112,915,723.66	87,034,884.09	8,033,608.31	207,984,216.05
6	BAYELSA	45,166,289.46	31,906,312.88	7,273,678.48	84,346,280.83
7	BENUE	129,853,082.21	79,032,428.41	10,776,734.53	219,662,245.14
8	BORNO	152,436,226.94	77,757,736.60	12,162,380.08	242,356,343.61
9	CROSS RIV	101,624,151.29	54,114,433.43	12,574,780.32	168,313,365.05
10	DELTA	141,144,654.57	76,768,680.20	44,877,514.02	262,790,848.79
11	EBONYI	73,395,220.38	40,712,758.54	7,712,325.38	121,820,304.30
12	EDO	101,624,151.29	60,283,926.08	38,733,223.28	200,641,300.65
13	EKITI	90,332,578.93	44,659,674.63	9,635,923.92	144,628,177.47
14	ENUGU	95,978,365.11	61,013,814.56	27,228,276.08	184,220,455.75
15	GOMBE	62,103,648.01	44,091,494.48	5,546,906.71	111,742,049.20
16	IMO	152,436,226.94	73,706,242.99	23,651,338.96	249,793,808.89
17	JIGAWA	152,436,226.94	81,456,367.72	5,335,812.17	239,228,406.83
18	KADUNA	129,853,082.21	113,635,316.41	27,335,675.16	270,824,073.79
19	KANO	248,414,592.05	175,769,681.94	36,947,298.45	461,131,572.44
20	KATSINA	191,956,730.22	108,503,207.23	11,806,754.40	312,266,691.86
21	KEBBI	118,561,509.84	60,664,098.96	6,781,525.10	186,007,133.90
22	KOGI	118,561,509.84	61,410,714.60	12,462,164.03	192,434,388.48
23	KWARA	90,332,578.93	44,413,862.21	14,090,309.29	148,836,750.43
24	LAGOS	112,915,723.66	168,836,284.55	1,030,152,065.84	1,311,904,074.05
25	NASSARAWA	73,395,220.38	34,901,785.26	10,841,975.86	119,138,981.50
26	NIGER	141,144,654.57	73,993,770.28	14,128,525.56	229,266,950.42
27	OGUN	112,915,723.66	69,832,566.76	38,602,215.49	221,350,505.90
28	ONDO	101,624,151.29	64,455,263.30	20,546,041.62	186,625,456.21
29	OSUN	169,373,585.49	64,127,669.51	16,934,341.66	250,435,596.65
30	OYO	186,310,944.04	104,738,398.00	43,496,477.16	334,545,819.20
31	PLATEAU	95,978,365.11	59,541,787.24	15,882,924.74	171,403,077.10
32	RIVERS	129,853,082.21	97,129,901.54	49,783,112.08	276,766,095.82
33	SOKOTO	129,853,082.21	69,250,038.35	9,925,752.24	209,028,872.80
34	TARABA	90,332,578.93	43,096,050.67	6,389,592.12	139,818,221.71
35	YOBE	95,978,365.11	43,486,694.42	5,768,970.04	145,234,029.57
36	ZAMFARA	79,041,006.56	61,061,542.22	5,726,528.11	145,829,076.89
37	FCT-ABUJA	33,874,717.10	26,321,409.10	60,321,140.10	120,517,266.30
Grand Total		4,369,838,505.60	2,621,903,103.36	1,747,935,402.24	8,739,677,011.21
		12,309,807,169.66			

DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO

STATE GOVERNMENTS

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

Mar 2025 Feb 2025

1	TABIA	173,406,289.90	7,660,449.8	76,604,498.33	1.572347%	39,262,301.96	289,273,090.19	398,004,330
2	ZADAMAWA	173,406,289.90	8,563,545.3	85,635,452.86	0.548643%	13,699,899.11	272,741,641.88	379,989,703
3	SAKWA IBOM	173,406,289.90	10,596,530.5	105,965,304.58	0.818648%	20,442,062.86	299,813,657.34	415,468,216
4	ANAMBRA	173,406,289.90	11,304,254.6	113,042,546.37	2.766886%	69,335,254.91	355,784,091.18	477,939,622
5	BAUCHI	173,406,289.90	12,559,641.7	125,596,417.06	0.476033%	11,886,795.87	310,889,502.83	433,426,542
6	BAVELSA	173,406,289.90	4,604,267.2	46,042,671.53	0.431004%	10,762,378.25	230,211,339.69	320,657,844
7	BENUE	173,406,289.90	11,404,840.6	114,048,406.50	0.638578%	15,945,617.28	303,400,313.68	420,779,474
8	BORNO	173,406,289.90	11,220,895.2	112,208,951.82	0.720685%	17,995,864.84	303,611,106.56	420,848,045
9	GROSS RIV	173,406,289.90	7,809,028.6	78,090,285.54	0.745122%	18,606,066.05	270,102,641.49	373,887,111
10	DELTA	173,406,289.90	11,078,168.6	110,781,685.71	2.659228%	66,402,272.54	350,590,248.16	471,712,051
11	EBONYI	173,406,289.90	5,875,088.7	58,750,886.55	0.456966%	11,411,414.90	243,568,591.35	337,358,626
12	EDO	173,406,289.90	8,699,322.3	86,993,223.47	2.295147%	57,310,974.20	317,710,487.58	426,638,015
13	KEITI	173,406,289.90	6,444,651.7	64,446,516.81	0.570979%	14,257,635.70	252,110,442.41	349,527,008
14	ENUGU	173,406,289.90	8,804,649.5	88,046,495.15	1.613418%	40,287,869.07	301,740,654.13	410,011,495
15	OMBE	173,406,289.90	6,362,660.0	63,626,599.70	0.328683%	8,207,388.91	245,240,278.52	343,179,854
16	IMO	173,406,289.90	10,636,241.0	106,362,410.11	1.401466%	34,995,313.12	314,764,013.14	432,345,545
17	JIGAWA	173,406,289.90	11,754,629.2	117,546,292.38	0.316175%	7,895,046.37	298,847,628.65	418,042,127
18	KADUNA	173,406,289.90	16,998,239.3	163,982,393.30	1.619782%	40,446,780.35	377,835,463.55	519,896,909
19	KANO	173,406,289.90	25,364,590.9	253,645,908.88	2.189321%	54,668,460.03	481,720,658.81	660,467,886
20	KATSINA	173,406,289.90	15,667,646.0	156,576,460.24	0.699612%	17,469,669.18	347,452,419.33	485,664,769
21	KEBBI	173,406,289.90	8,754,183.5	87,541,835.13	0.401841%	10,034,171.62	270,982,296.66	378,146,414
22	KOGI	173,406,289.90	8,861,924.5	88,619,245.08	0.738449%	18,439,435.22	280,464,970.20	386,704,128
23	KWARA	173,406,289.90	6,409,179.5	64,091,795.14	0.834925%	20,848,493.46	258,346,578.51	355,901,598
24	LAGOS	173,406,289.90	24,364,061.2	243,640,611.83	61.041915%	1,524,247,492.84	1,941,294,394.58	3,065,366,611
25	NASSARAWA	173,406,289.90	5,036,531.3	50,365,312.98	0.642444%	16,042,150.54	239,813,753.43	332,510,871
26	NIGER	173,406,289.90	10,677,732.9	106,777,328.76	0.837189%	20,905,039.53	301,088,658.20	416,690,432
27	OJU	173,406,289.90	10,077,246.9	100,772,469.23	2.287384%	57,117,130.69	331,295,889.82	450,157,309
28	ONDO	173,406,289.90	9,301,270.7	93,012,706.52	1.217461%	30,400,611.20	296,819,607.63	404,739,140
29	SUN	173,406,289.90	9,253,997.0	92,539,969.56	1.003449%	25,056,618.99	291,002,878.45	401,735,136
30	OYO	173,406,289.90	15,114,362.1	151,143,620.81	2.577394%	64,358,844.15	388,908,754.87	523,085,776
31	PLATEAU	173,406,289.90	8,592,227.4	85,922,273.83	0.941147%	23,500,907.32	282,829,471.05	390,136,867
32	RIVERS	173,406,289.90	14,016,416.6	140,164,116.38	2.949911%	73,660,759.69	387,231,165.98	521,996,380
33	SOKOTO	173,406,289.90	9,993,184.7	99,931,846.74	0.588153%	14,686,475.40	288,024,612.05	400,597,235
34	TARABA	173,406,289.90	6,219,011.6	62,190,116.18	0.378617%	9,454,254.46	245,050,660.55	342,933,788
35	YOBE	173,406,289.90	6,275,383.8	62,753,837.91	0.341842%	8,535,961.25	244,696,089.07	341,325,650
36	ZAMFARA	173,406,289.90	8,811,536.9	88,115,368.94	0.339327%	8,473,162.76	269,994,821.61	377,566,307
Grand Total		6,242,626,436.58	374,557.59	3,745,575,861.95	100.00%	2,497,050,574.63	12,485,252,873.15	17,585,438,813.79

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS = N=897636013.39 IS NOT INCLUDED IN THIS TABLE

67

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



NO	STATES	ACTUAL COLLECTION = N=	% INDICES FOR DERIVATION
1	Abia	394,868,358.34	1.52
2	Adamawa	137,782,463.15	0.53
3	Akwa Ibom	205,589,672.59	0.79
4	Anambra	697,317,704.69	2.68
5	Bauchi	119,547,742.68	0.46
6	Bayelsa	108,239,263.12	0.42
7	Benue	160,368,073.29	0.62
8	Borno	180,987,798.74	0.70
9	Cross River	187,124,707.16	0.72
10	Delta	667,820,149.14	2.57
11	Ebonyi	114,766,746.78	0.44
12	Edo	576,387,251.17	2.22
13	Ekiti	143,391,724.95	0.56
14	Enugu	405,182,679.79	1.56
15	FCT	897,636,013.39	3.45
16	Gombe	351,954,448.79	1.35
17	Imo	79,401,966.82	0.31
18	Jigawa	406,780,880.43	1.56
19	Kaduna	549,810,988.87	2.11
20	Kano	175,696,750.05	0.68
21	Katsina	100,915,552.02	0.39
22	Kebbi	185,448,869.52	0.71
23	Kogi	209,677,221.60	0.81
24	Kwara	15,329,643,836.86	58.94
25	Lagos	161,338,926.51	0.62
26	Nasarawa	210,245,916.08	0.81
27	Niger	574,437,730.46	2.21
28	Ogun	305,744,666.99	1.18
29	Ondo	251,999,131.78	0.97
30	Osun	647,269,005.34	2.49
31	Oyo	236,353,046.79	0.91
32	Plateau	740,820,120.17	2.85
33	Rivers	147,704,646.50	0.57
34	Sokoto	95,083,216.00	0.37
35	Taraba	85,847,768.46	0.33
36	Yobe	85,216,192.15	0.33
37	Zamfara	26,010,943,485.73	100.00

Revenue Accounting & Refunds Dept: **68**

Research & Statistics Dept: **68**

Approved by: Executive Chairman FIRS **MMA T. ALI**
 Checked by: **B. YELUWA**
 Signature: *[Signature]*
 Date: **04-04-2025**

Counter reviewed by: **M. N. N. N. N. N.**
 Signature: *[Signature]*
 Date: **10-04-2025**

Scanned with CamScanner

NON IMPORT EMT COLLECTION FOR THE MONTH

FEDERATION ACCOUNT.
March, 2025

COLLECTIONS INDICES FOR DERIVATION COLLECTIONS STATE SN

SN	STATE	Mar 2025	Feb 2025
1	ABIA	394,868,358.34	464,811,194.63
2	ADAMAWA	137,782,463.15	153,335,071.49
3	AKWA IBOM	205,589,672.59	222,694,361.25
4	ANAMBRA	697,317,704.69	754,779,396.08
5	BAUCHI	119,547,742.68	124,471,926.47
6	BAYELSA	108,239,263.12	117,200,522.49
7	BENUE	160,368,073.29	161,140,709.76
8	BORNO	180,987,798.74	188,092,378.49
9	CROSS RIVER	187,124,707.16	199,190,485.14
10	DELTA	667,820,149.14	723,938,996.35
11	EBONYI	114,766,746.78	105,052,494.96
12	EDO	576,387,251.17	606,704,216.38
13	EKITI	143,391,724.95	147,070,563.83
14	ENUGU	405,182,679.79	423,170,667.54
15	GOMBE	82,543,254.56	94,449,956.24
16	IMO	351,954,448.79	388,066,731.58
17	JIGAWA	79,401,966.82	83,469,977.10
18	KADUNA	406,780,880.43	452,863,745.67
19	KANO	549,810,988.87	597,584,276.62
20	KATSINA	175,695,750.05	211,657,066.71
21	KEBBI	100,915,552.02	107,442,461.11
22	KOGI	185,448,869.52	178,790,154.47
23	KWARA	209,677,221.60	216,736,245.21
24	LAGOS	15,329,643,836.86	25,112,482,818.92
25	NASSARAWA	161,338,926.51	175,620,982.63
26	NIGER	210,245,916.08	223,489,732.83
27	OGUN	574,437,730.46	648,369,271.01
28	ONDO	305,744,666.99	298,850,112.51
29	OSUN	251,999,131.78	275,154,424.90
30	OYO	647,269,005.34	668,444,003.57
31	PLATEAU	236,353,046.79	252,075,828.06
32	RIVERS	740,820,120.17	814,127,291.40
33	SOKOTO	147,704,646.50	158,109,429.35
34	TARABA	95,083,216.00	112,460,878.20
35	YOBE	85,847,768.46	88,116,781.58
36	ZAMFARA	85,216,192.15	93,376,724.05
37	FCT-ABUJA	897,636,013.39	992,938,983.48
Grand Total		26,010,943,485.73	36,636,330,862.06
		100.00	100.00
		26,010,943,485.73	36,636,330,862.06

SOURCE: FEDERAL INLAND REVENUE SERVICE- EMT DIRECTORATE

13 April 2025

69

CENTRAL BANK OF NIGERIA, ABUJA
ELECTRONIC MONEY TRANSFER LEVY

JANUARY - DECEMBER 2025

ACCOUNT NO 3000109444

MONTHS	AMOUNT EMTL (N)
JANUARY	21,403,688,302.23
FEBRUARY	36,636,330,862.07
MARCH	26,010,943,485.73
APRIL	
MAY	
JUNE	
JULY	
AUGUST	
SEPTEMBER	
OCTOBER	
NOVEMBER	
DECEMBER	
TOTAL	84,050,962,650.03

Prepared by: _____

C.N. OKOROAFOR

D.MGR

Checked by: _____

H.S YAHAYA

MGR

Authorised by _____

DANIELLA ANGYU

SENIOR MANAGER