

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

Balance as at 31st March 2025	=N=
	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

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## TOTAL 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

## Distribution of Value Added Tax (VAT)

	Mar 2025	Feb 2025	INCREASE/DECREASE
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
	100.00%	609,429,285,085.12	-15,679,742,279.31
FIRS - VAT Cost of Collections	22,603,957,752.35	23,084,525,779.71	-480,568,027.36
NCS -IMPORT VAT Cost of Collections	2,900,747,694.64	3,093,708,115.70	-192,960,421.06
	0.00%	26,178,233,895.41	-673,528,448.42
NORTH EAST DEVELOPMENT COMMISSION	18,363,387,921.83	18,848,328,404.69	-484,940,482.86
PROJECT ACCOUNT	0.00%	18,848,328,404.69	-484,940,482.86
	0.00%	654,455,847,385.22	-16,838,211,210.59

## Distribution of FGN Value Added Tax (VAT)

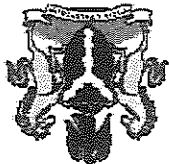
DESCRIPTION	Mar 2025	Feb 2025	INCREASE/DECREASE
Federal Government	83,124,935,992.81	85,320,099,911.92	-2,195,163,919
FCT-ABUJA	5,937,495,428.06	6,094,292,850.85	-156,797,422
	15.00	91,414,392,762.77	-2,351,961,341

# NON IMPORT VAT COLLECTION FOR THE MONTH

SN	STATE	COLLECTIONS	INDICES FOR DERIVATION	COLLECTIONS
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1	ABIA	1,340,238,949.98	0.2721	848,269,506.67
2	ADAMAWA	4,176,051,224.63	0.8478	1,548,158,407.64
3	AKWA IBOM	5,570,054,187.34	1.1308	4,885,570,542.65
4	ANAMBRA	2,771,802,279.13	0.5627	4,396,342,240.82
5	BAUCHI	2,404,134,057.45	0.4881	1,456,521,749.20
6	BAYELSA	7,253,470,212.20	1.4725	7,205,960,707.88
7	BENUE	388,499,617.20	0.0789	9,919,436,956.50
8	BORNO	3,441,347,087.13	0.6986	519,384,511.05
9	CROSS RIVER	450,013,380.41	0.0914	650,680,317.34
10	DELTA	5,065,540,946.62	1.0284	8,406,188,596.56
11	EBONYI	1,706,269,455.16	0.3464	2,419,406,256.20
12	EDO	4,393,758,833.66	0.8920	11,251,006,651.72
13	EKITI	1,360,857,316.51	0.2763	3,828,580,064.96
14	ENUGU	1,822,966,678.02	0.3701	1,382,965,004.99
15	GOMBE	1,247,143,797.68	0.2532	1,197,207,137.98
16	IMO	551,469,061.93	0.1120	201,357,357.83
17	JIGAWA	3,991,138,072.08	0.8103	3,659,773,011.40
18	KADUNA	1,497,800,556.21	0.3041	3,120,601,360.14
19	KANO	6,468,693,426.48	1.3132	6,911,272,973.01
20	KATSINA	1,014,315,538.18	0.2059	1,089,415,984.92
21	KEBBI	1,319,920,656.74	0.2680	1,880,545,144.33
22	KOGI	2,578,146,915.54	0.5234	2,088,008,862.98
23	KWARA	1,113,541,664.14	0.2261	3,787,766,617.31
24	LAGOS	241,804,171,543.84	49.0893	272,297,665,752.92
25	NASSARAWA	2,713,965,342.07	0.5510	1,206,725,792.92
26	NIGER	898,120,656.84	0.1823	1,277,254,985.04
27	OGUN	3,270,467,189.35	0.6639	1,624,682,586.82
28	ONDO	1,995,927,964.64	0.4052	4,159,494,192.40
29	OSUN	2,514,330,488.76	0.5104	2,843,464,326.50
30	OYO	26,024,608,115.63	5.2833	26,045,178,460.92
31	PLATEAU	1,609,799,819.64	0.3268	2,192,354,522.02
32	RIVERS	103,907,134,147.04	21.0945	84,111,653,403.05
33	SOKOTO	2,592,258,353.99	0.5263	3,879,089,181.38
34	TARABA	1,156,234,451.64	0.2347	236,138,886.65
35	YOBE	2,520,474,427.06	0.5117	1,138,002,845.86
36	ZAMFARA	1,950,140,013.03	0.3959	364,837,661.91
37	FCT-ABUJA	37,695,445,015.05	7.6527	15,739,479,037.74
Grand Total		492,580,251,443.00	100.00	499,770,441,600.21
		492,580,251,443.00	100.00	499,770,441,600.21

VAT INCOME DISTRIBUTION FOR THE YEAR 2025 VAT REVENUE



MONTH	VATACCT	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

Revenue Accounting & Refunds Dept:

Research & Statistics Dept:

Checked by: Dy. Secy. B-L&A, R.A Approved By: Executive Chairman FIRS

MALA T. ALI

Signature:

Signature:

Signature:

Signature:

Date: 8-04-2025

Date:

Date:

Counter reviewed by: MALA T. ALI

Checked by:

Signature:

Signature:


Date:

16-04-2025

Date:

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

MONTHS	NCS VAT N	FIRS VAT. N	TOTAL N
JANUARY	207,274,483,896.91	564,611,830,614.19	771,886,314,511.10
FEBRUARY	154,685,405,785.01	499,770,441,600.21	654,455,847,385.22
MARCH	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

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## DISTRIBUTION OF VAT TO STATE GOVERNMENTS

SNO STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS	GROSS
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1	ABIA	4,123,260,713.93	2833999	1,821,504,390.99	0.27209	174,937,973.87	6,119,703,078.79	6,704,592,773.29	2
2	ADAMAWA	4,123,260,713.93	3168101	2,036,242,737.78	0.84779	545,089,321.59	6,704,592,773.29	6,704,592,773.29	3
3	AKWA IB	4,123,260,713.93	3920208	2,519,646,649.70	1.13079	727,044,974.99	7,369,952,338.62	7,369,952,338.62	4
4	ANAMBRA	4,123,260,713.93	4182032	2,687,929,548.06	0.56271	361,796,286.16	7,172,986,548.16	7,172,986,548.16	5
5	BAUCHI	4,123,260,713.93	4646465	2,986,435,916.21	0.48807	313,805,490.38	7,423,502,120.51	7,423,502,120.51	6
6	BAYELSA	4,123,260,713.93	1703358	1,094,804,224.15	1.47255	946,776,977.69	6,164,841,915.76	6,164,841,915.76	7
7	BENUE	4,123,260,713.93	4219244	2,711,846,924.67	0.07887	50,709,864.75	6,885,817,503.35	6,885,817,503.35	8
8	BORNO	4,123,260,713.93	4151193	2,668,108,308.21	0.69864	449,190,263.28	7,240,559,285.42	7,240,559,285.42	9
9	CROSS RI	4,123,260,713.93	2888966	1,856,833,490.21	0.09136	58,739,099.46	6,038,833,303.60	6,038,833,303.60	10
10	DELTA	4,123,260,713.93	4098391	2,634,170,725.72	1.02837	661,192,147.69	7,418,623,587.33	7,418,623,587.33	11
11	EBONYI	4,123,260,713.93	2173501	1,396,980,597.15	0.34639	222,715,002.70	5,742,956,313.77	5,742,956,313.77	12
12	EDO	4,123,260,713.93	3218332	2,068,527,853.99	0.89199	573,506,140.86	6,765,294,708.77	6,765,294,708.77	13
13	EKITI	4,123,260,713.93	2384212	1,532,411,488.88	0.27627	177,629,236.70	5,833,301,439.50	5,833,301,439.50	14
14	ENUGU	4,123,260,713.93	3257298	2,093,572,584.10	0.37009	237,947,193.74	6,454,780,491.77	6,454,780,491.77	15
15	GOMBE	4,123,260,713.93	2353879	1,512,915,471.87	0.25319	162,786,500.94	5,798,962,686.74	5,798,962,686.74	16
16	IMO	4,123,260,713.93	3934899	2,529,089,038.71	0.11196	71,981,850.96	6,724,331,603.60	6,724,331,603.60	17
17	JIGAWA	4,123,260,713.93	4348649	2,795,019,775.38	0.81025	520,953,079.13	7,439,233,568.43	7,439,233,568.43	18
18	KADUNA	4,123,260,713.93	6066562	3,899,178,976.86	0.30407	195,504,088.70	8,217,943,779.49	8,217,943,779.49	19
19	KANO	4,123,260,713.93	9383682	6,031,201,128.40	1.31323	844,342,064.24	10,998,803,906.58	10,998,803,906.58	20
20	KATSINA	4,123,260,713.93	5792578	3,723,080,446.46	0.20592	132,396,021.71	7,978,737,182.09	7,978,737,182.09	21
21	KEBBI	4,123,260,713.93	3238628	2,081,572,760.89	0.26796	172,285,878.84	6,377,119,353.67	6,377,119,353.67	22
22	KOGI	4,123,260,713.93	3278487	2,107,191,451.49	0.5234	336,518,945.18	6,566,971,110.60	6,566,971,110.60	23
23	KWARA	4,123,260,713.93	2371089	1,523,976,905.05	0.22606	145,347,755.00	5,792,585,373.98	5,792,585,373.98	24
24	LAGOS	4,123,260,713.93	9013534	5,793,294,831.57	49.0893	1,562,082,152.21	41,478,637,697.71	41,478,637,697.71	25
25	NASSARA	4,123,260,713.93	1863275	1,197,588,141.04	0.55097	354,246,978.20	5,675,095,833.17	5,675,095,833.17	26
26	NIGER	4,123,260,713.93	3950249	2,538,954,988.70	0.18233	117,229,400.03	6,779,445,102.66	6,779,445,102.66	27
27	OGUN	4,123,260,713.93	3728098	2,396,171,232.61	0.66395	426,885,745.80	6,946,317,692.34	6,946,317,692.34	28
28	ONDO	4,123,260,713.93	3441024	2,211,659,328.57	0.4052	260,523,389.60	6,595,443,432.10	6,595,443,432.10	29
29	OSUN	4,123,260,713.93	3423535	2,200,418,572.92	0.51044	328,189,149.66	6,651,868,436.51	6,651,868,436.51	30
30	OYO	4,123,260,713.93	5591589	3,593,898,203.96	5.28332	3,396,925,760.54	11,114,084,678.44	11,114,084,678.44	31
31	PLATEAU	4,123,260,713.93	3178712	2,043,062,776.56	0.32681	210,123,067.07	6,376,446,557.56	6,376,446,557.56	32
32	RIVERS	4,123,260,713.93	5185400	3,332,827,170.74	21.0945	3,562,733,360.68	21,018,821,245.35	21,018,821,245.35	33
33	SOKOTO	4,123,260,713.93	3696999	2,376,182,882.21	0.52626	338,360,875.27	6,837,804,471.41	6,837,804,471.41	34
34	TARABA	4,123,260,713.93	2300736	1,478,758,717.46	0.23473	150,920,335.73	5,752,939,767.12	5,752,939,767.12	35
35	YOBE	4,123,260,713.93	2321591	1,492,162,912.05	0.51169	328,991,102.27	5,944,414,728.25	5,944,414,728.25	36
36	ZAMFARA	4,123,260,713.93	3259846	2,095,210,267.53	0.39590	254,546,804.99	6,473,017,786.45	6,473,017,786.45	
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	296,874,771,402.90	

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 FIGGROSS

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	1
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	2
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	3
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	4
5	BAUCHI	,684,913,953.26	2,069,518,461.48	0.488069518	202,853,737.09	4,957,286,151.83	0.00	4,957,286,151.83	5,004,315,162.89	5
6	BAYELSA	,073,965,581.30	758,669,402.98	1.472544883	612,026,411.28	2,444,661,395.56	0.00	2,444,661,395.56	2,496,126,910.70	6
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	7
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	8
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	9
10	DELTA	,356,142,441.57	1,825,408,312.96	1.028368663	427,415,336.50	5,608,966,151.03	0.00	5,608,966,151.03	6,035,931,473.34	10
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	11
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	12
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	13
14	ENUGU	,282,176,860.27	1,450,788,577.03	0.370085214	153,816,548.66	3,886,781,985.95	0.00	3,886,781,985.95	3,949,594,526.57	14
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	15
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	16
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	17
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	18
19	KANO	,906,810,697.16	4,179,457,530.77	1.313226303	545,809,262,0010.63	2,077,489,93	0.0010	2,077,489,93	2,077,489,93	19
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	20
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	21
22	KOGI	,819,159,650.92	1,460,226,079.88	0.523396321	217,536,428.54	4,496,622,159.33	0.00	4,496,622,159.33	4,570,626,734.18	22
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	23
24	LAGOS	,684,913,953.26	4,014,594,969.77	49.08929476	10,402,722,422,89	17,102,231,345.92	0.0027	102,231,345.92	119,564,965.52	24
25	NASSARAW	,745,194,069.62	829,895,847.99	0.550969174	228,996,386.56	2,804,086,304.17	0.00	2,804,086,304.17	2,746,098,167.69	25
26	NIGER	,356,142,441.57	1,759,426,409.75	0.1823229814	75,780,770.64	5,191,349,621.96	0.00	5,191,349,621.96	5,359,686,409.46	26
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	27
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	28
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	29
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	30
31	PLATEAU	,282,176,860.27	1,415,786,660.99	0.326809655	135,830,158.21	3,833,793,679.46	0.00	3,833,793,679.46	3,982,757,194.01	31
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	1719,449,716.80	32
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	33
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	34
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	35
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	36
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	37
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**

**FEDERATION ACCOUNT: March, 2025**

**Page 49 (1 of 2)**

2			3		STATE GOVERNMENTS					LOCAL GOVERNMENT COUNCILS				
1	STATES		NO OF L/GOVTS	4	5	6	7	8	9	10	11			
S/NO				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			
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	6,704,592,773.29	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	30,353,279,881.40	7,369,952,338.62	5,761,065,510.94	5,593,267,486.35	6,377,647,621.04	49,694,147,327.42	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	5,662,308,707.76	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	6,038,833,303.60	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	5,742,956,613.77	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	2,926,952,505.93	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	2,491,471,783.65	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	5,898,266,597.32	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	5,916,055,491.57	22,524,705,223.52	18				
19	KANO	44	8,963,520,201.73	7,164,558,468.55	10,998,803,906.58	9,441,690,061.94	9,166,689,380.52	10,632,077,489.93	37,962,129,245.58	19				
20	KATSINA	34	6,946,473,054.98	5,277,584,973.96	7,978,737,182.08	7,188,119,355.24	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	5,792,585,373.98	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	5,651,863,811.19	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	16,127,271,587.18	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	6,192,427,241.65	9,116,460,879.30	29,704,004,687.93	30				
31	PLATEAU	17	5,901,069,634.31	4,179,332,190.09	6,376,446,557.56	3,998,276,847.75	3,881,822,182.28	3,833,793,679.46	18,271,394,609.40	31				
32	RIVERS	23	28,409,396,194.79	22,201,569,806.79	21,018,821,245.35	4,956,085,804.86	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	6,837,804,471.41	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	6,069,356,916.65	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	160,368,906,857.55	207,812,339,982.03	926,833,183,356.89				

14 April 2025

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0.00

1	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS						
	2	3	4	5	6	7	8	9	10	11
SNO	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 (MDGIF) GAS FLARED PENALTY	0	52,987,308,324.74	52,987,308,324.74	0.00	0.00	0.00	0.00	52,987,308,324.74	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	7,667,853,446.50	0.00	0.00	0.00	182,996,457,822.51	49
50	ECOLGY	0	0.00	5,774,281,905.01	0.00	0.00	4,811,901,587.51	0.00	10,586,183,492.52	50
51	LGCs TOTAL DEDUCTIONS	0	0.00	0.00	0.00	0.00	27,812,726.13	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!!:**  
**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



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

SN	DESCRIPTION	Mar 2024	Feb 2024	VARIANCE
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## MINERAL REVENUE

1	Crude Oil Receipts Export	654,880,496.00	497,725,560.00	157,154,936.00
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2	(1) PETROLEUM PROFIT TAX (PPT)	102,458,770,384.00	222,232,324,352.00	-119,773,553,968.00
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3	(11) ROYALTY (CRUDE)	214,366,190,392.00	225,639,956,320.00	-11,273,765,928.00
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4	(111) RENT	5,767,225,656.00	726,560,440.00	5,040,665,216.00
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5	(IV) PENALTY FOR GAS FLARED	12,889,492,064.00	17,158,876,600.00	-4,269,384,536.00
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6	(D) MISCELLANEOUS OIL REVENUE	992,908,327.91	5,046,505,112.00	-4,053,596,784.09
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7	GAS RECEIPTS (EXPORT)	1,548,392,360.00	5,115,947,008.00	-3,567,554,648.00
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8	ROYALTIES (GAS)	4,206,865,312.00	2,870,626,424.00	1,336,238,888.00
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9	GAS SALES ROYALTY DPR	1,201,400,092.82	2,259,681,072.81	-1,058,280,979.99
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10	PART OF REFUND OF TOTAL AMOUNT DUE TO STATE FROM WITHDRAWALS FROM ECA 2009 TO 2015 AND SIGNATURE BONUS	0.00	-250,000,000,000.00	250,000,000,000.00
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11	REFUND OF OUTSTANDING TO NMDPRA	0.00	-20,000,000,000.00	20,000,000,000.00
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12	NIGERIAN MIDSTREAM AND DOWNSTREAM PETROLEUM REGULATORY AUTHORITY	-20,567,917,160.43	-31,783,339,081.32	11,215,421,920.89
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13	FEBRUARY 2024 CRUDE OIL AND GAS REVENUE TO FEDERATION	26,430,071,688.99	0.00	26,430,071,688.99
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14	OCT 2023 AND JAN 2024 CRUDE OIL AND GAS REVENUE TO FEDERATION	0.00	483,506,373.13	-483,506,373.13
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15	INTERIM DIVIDEND FEBRUARY 2024	81,166,666,666.67	0.00	81,166,666,666.67
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16	INTERIM DIVIDEND JANUARY 2024	0.00	81,166,666,666.67	-81,166,666,666.67
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17	REFUND TO NUPRC ON COST OF COLLECTION	-12,427,539,459.36	-12,427,539,459.36	0.00
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18	4% Cost of Collection - NUPRC	-15,872,512,683.82	-19,496,482,443.99	3,623,969,760.17
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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
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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
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21	CIT UPSTREAM	43,100,522,816.00	173,272,850,440.00	-130,172,327,624.00
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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
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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
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24	(1) CUSTOMS & EXCISE DUTIES,ETC.	298,421,221,305.41	254,462,825,170.23	43,958,396,135.18
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25	7% Cost Of Collection - NCS	-20,889,485,491.38	-17,812,397,761.92	-3,077,087,729.46
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26	LESS REFUND FIRS	0.00	-20,000,000,000.00	20,000,000,000.00
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27	(B) COMPANIES INCOME TAX ETC.	224,011,111,309.14	201,494,748,876.67	22,516,362,432.47
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28	4% Cost Of Collection - FIRS	-10,171,933,510.61	-10,095,954,199.73	-75,979,310.88
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29	TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT	-450,000,000,000.00	-400,000,000,000.00	-50,000,000,000.00
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30	ELECTRONIC MONEY TRANSFER LEVY	15,369,495,789.06	15,788,312,054.60	-418,816,265.54
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## 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
<b>OTHER MINERAL REVENUE</b>				
32	EXCHANGE DIFFERENCE	255,237,106,493.11	606,540,297,179.36	-351,303,190,686.25
<b>OTHER NON-MINERAL REVENUE</b>				
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
<b>VAT</b>				
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
<b>GRAND TOTAL</b>				
		511,878,967,026.20	428,806,120,773.88	83,072,846,252.32
		812,158,015,932.88	1,051,407,303,642.21	-239,249,287,709.33
		1,123,391,275,260.77	1,152,756,005,887.43	-29,364,730,626.66

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

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BENEFICIARY	EXCHANGE DIFFERENCE REVENUE		NET SHARE ECOLOGY SHARE	
	MINERAL REVENUE	NON MINERAL REV		
1 Federal Government	45.8316%	11,530,076,438.71	52.6800%	1,872,055,435.17
2 State Governments	23.2464%	5,848,208,854.26	26.7200%	949,531,534.32
3 Local Governments	17.9220%	4,508,723,892.13	20.6000%	732,049,012.23
4 13% Derivation Share	13.0000%	3,270,472,636.85	0.0000%	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

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
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 (13%)	GROSS DERIVATION ON OIL USING NEW INDICES	GAS DERIVATION (13%)	GROSS DERIVATION ON GAS USING NEW INDICES	TOTAL MINERAL REVENUE 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	CROSS 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%	0.00	3,270,472,636.85	



S/NO	STATE	GROSS STATUTORY	STATES SHARE	ECOLOGY	DERIVATN 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
							1



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	85,658,204.96	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	



March, 2025.

STATE GOVERNMENTS		LOCAL GOVERNMENT COUNCILS	
1	2	3	4
S/NO	STATES	NO OF L/GOVTS	STATES GROSS
5	6	7	8
9	10	11	12
SNO	REVENUE	LESS ECOCLOGY	NET STAT + MIN REV
13	14	15	16
17	18	19	20
21	22	23	24
25	26	27	28
29	30	31	32
33	34	35	36
37	38	39	40
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221	222	223	224
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237	238	239	240
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253	254	255	256
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325	326	327	328
329	330	331	332
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525	526	527	528
529	530	531	532
533	534	535	536
537	538	539	540
541	542	543	544
545	546	547	548
549	550	551	552
553	554	555	556
557	558	559	560
561	562	563	564
565	566	567	568
569	570	571	572
573	574	575	576
577	578	579	580
581	582	583	584
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593	594	595	596
597	598	599	600
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605	606	607	608
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613	614	615	616
617	618	619	620
621	622	623	624
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633	634	635	636
637	638	639	640
641	642	643	644
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665	666	667	668
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673	674	675	676
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705	706	707	708
709	710	711	712
713	714	715	716
717	718	719	720
721	722	723	724
725	726	727	728
729	730	731	732
733	734	735	736
737	738	739	740
741	742	743	744
745	746	747	748
749	750	751	752
753	754	755	756
757	758	759	760
761	762	763	764
765	766	767	768
769	770	771	772
773	774	775	776
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781	782	783	784
785	786	787	788
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793	794	795	796
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813	814	815	816
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837	838	839	840
841	842	843	844
845	846	847	848
849	850	851	852
853	854	855	856
857	858	859	860
861	862	863	864
865	866	867	868
869	870	871	872
873	874	875	876
877	878	879	880
881	882	883	884
885	886	887	888
889	890	891	892
893	894	895	896
897	898	899	900
901	902	903	904
905	906	907	908
909	910	911	912
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917	918	919	920
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925	926	927	928
929	930	931	932
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937	938	939	940
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949	950	951	952
953	954	955	956
957	958	959	960
961	962	963	964
965	966	967	968
969	970	971	972
973	974	975	976
977	978	979	980
981	982	983	984
985	986	987	988
989	990	991	992
993	994	995	996
997	998	999	1000

1	2	3	4	5	6	7	8	9
S/NO	STATES	NO OF L/GOVTS	STATES GROSS	NET STAT + MIN REV	LESS ECOCLOGY	LGCs GROSS	LGCs NET STAT. LESS	TOTAL PAID (6+7)
1	ABIA	17	222,738,060.48	218,214,916.94	108,778,368.73	108,610,066.73	323,824,983.67	323,824,983.67
2	ADAMAWA	21	178,572,984.79	173,761,137.89	137,208,299.91	133,211,941.66	306,973,079.66	306,973,079.66
3	AKWA IBOM	31	862,129,895.80	857,273,332.79	182,753,392.75	177,430,478.39	1,034,703,811.18	1,034,703,811.18
4	ANAMBRA	21	231,442,202.85	226,639,370.38	137,949,788.11	133,931,833.12	360,571,203.50	360,571,203.50
5	BAUCHI	20	214,426,826.23	208,648,857.86	156,600,308.05	152,039,134.03	360,687,991.89	360,687,991.89
6	BAYELSA	8	850,728,594.50	846,454,540.19	63,742,057.47	61,885,492.69	908,340,032.88	908,340,032.88
7	BENUE	23	201,039,011.00	195,621,792.14	170,405,371.99	165,442,108.73	361,063,900.87	361,063,900.87
8	BORNO	27	222,722,412.48	216,720,910.35	185,009,167.56	179,620,551.03	396,341,461.38	396,341,461.38
9	CROSS RIVER	18	180,263,186.59	175,405,795.33	119,269,583.30	115,795,711.94	291,201,507.27	291,201,507.27
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	1,337,585,568.96
11	EBONYI	13	160,376,018.35	156,054,508.87	88,227,951.11	86,658,204.96	241,712,713.84	241,712,713.84
12	EDO	18	225,254,684.26	220,738,014.25	116,933,237.05	113,527,414.62	334,265,428.87	334,265,428.87
13	EKITI	16	160,285,519.10	155,966,448.23	92,849,230.73	90,144,884.20	246,111,332.43	246,111,332.43
14	ENUGU	17	180,278,744.52	175,420,934.04	118,805,907.29	115,345,541.06	290,766,475.10	290,766,475.10
15	GOMBE	11	168,850,843.52	164,300,970.49	81,405,890.65	79,034,845.30	243,335,815.79	243,335,815.79
16	IMO	27	274,331,131.27	269,308,870.44	159,226,343.93	154,588,683.42	423,897,553.87	423,897,553.87
17	JIGAWA	27	200,470,785.93	195,068,878.52	167,282,265.96	162,409,966.95	357,478,845.48	357,478,845.48
18	KADUNA	23	234,874,842.56	228,545,879.74	188,124,748.04	182,645,386.44	411,191,266.18	411,191,266.18
19	KANO	44	284,342,145.51	276,680,231.41	299,510,722.24	290,787,108.98	567,467,340.88	567,467,340.88
20	KATSINA	34	220,357,070.41	214,419,305.04	228,022,610.95	221,381,175.68	435,800,480.72	435,800,480.72
21	KEBBI	21	189,287,822.85	184,187,252.77	143,906,743.26	139,715,254.72	323,902,537.49	323,902,537.49
22	KOGI	21	198,127,206.35	192,788,449.29	148,738,160.11	144,405,980.69	337,194,429.98	

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**

Amount due for March, 2025	=N=
	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

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## 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>

## DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO LOCAL

## GOVERNMENTS

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

Feb 2025

Mar 2025

1	ABIA	95,978,365.11	53,084,823.51	26,535,153.68	175,598,342.30	241,190,337.58
2	ADAMAWA	118,561,509.84	59,343,028.15	9,258,981.52	187,163,519.52	260,882,090.63
3	AKWA IBO	175,019,371.67	73,431,059.71	13,815,626.00	262,266,057.38	364,906,700.53
4	ANAMBRA	118,561,509.84	78,335,394.84	46,859,749.76	243,756,654.43	328,049,837.08
5	BAUCHI	112,915,723.66	87,034,884.09	8,033,608.31	207,984,216.05	289,994,306.14
6	BAYELSA	45,166,289.46	31,906,312.88	7,273,678.48	84,346,280.83	116,432,389.47
7	BENUE	129,853,082.21	79,032,428.41	10,776,734.53	219,662,245.14	305,043,230.55
8	BORNO	152,436,226.94	77,757,736.60	12,162,380.08	242,356,343.61	336,867,270.60
9	CROSS RIV	101,624,151.29	54,114,433.43	12,574,780.32	168,313,365.05	232,742,900.01
10	DELTA	141,144,654.57	76,768,680.20	44,877,514.02	262,790,848.79	355,578,936.91
11	EBONYI	73,395,220.38	40,712,758.54	7,712,325.38	121,820,304.30	167,780,251.68
12	EDO	101,624,151.29	60,283,926.08	38,733,223.28	200,641,300.65	268,817,533.44
13	EKITI	90,332,578.93	44,659,674.63	9,633,923.92	144,628,177.47	200,019,300.07
14	ENUGU	95,978,365.11	61,013,814.56	27,228,276.08	184,220,455.75	249,560,052.74
15	GOMBE	62,103,648.01	44,091,494.48	5,546,906.71	111,742,049.20	155,922,556.25
16	IMO	152,436,226.94	73,706,242.99	23,651,338.96	249,793,808.89	344,599,031.33
17	JIGAWA	152,436,226.94	81,456,367.72	5,335,812.17	239,228,406.83	335,046,155.36
18	KADUNA	129,853,082.21	113,635,316.41	27,335,675.16	270,824,073.79	373,385,075.85
19	KANO	248,414,592.05	175,769,681.94	36,947,298.45	461,131,572.44	637,619,859.13
20	KATSINA	191,956,730.22	108,503,207.23	11,806,754.40	312,266,691.86	437,420,217.59
21	KEBBI	118,561,509.84	60,664,098.96	6,781,525.10	186,007,133.90	259,658,831.22
22	KOGI	118,561,509.84	61,410,714.60	12,462,164.03	192,434,388.48	265,505,001.97
23	KWARA	90,332,578.93	44,413,862.21	14,090,309.29	148,836,750.43	204,354,607.85
24	LAGOS	112,915,723.66	168,836,284.55	1,030,152,065.84	1,311,904,074.05	2,084,405,649.53
25	NASSARAWA	73,395,220.38	34,901,785.26	10,841,975.86	119,138,981.50	164,337,716.75
26	NIGER	141,144,654.57	73,993,770.28	14,128,525.56	229,266,950.42	318,040,294.64
27	OGUN	112,915,723.66	69,832,566.76	38,602,215.49	221,350,505.90	300,970,798.65
28	ONDO	101,624,151.29	64,455,263.30	20,546,041.62	186,625,456.21	254,005,052.82
29	OSUN	169,373,585.49	64,127,669.51	16,934,341.66	250,435,596.65	347,376,149.58
30	OYO	186,310,944.04	104,738,398.00	43,496,477.16	334,545,819.20	454,861,506.15
31	PLATEAU	95,978,365.11	59,541,787.24	15,882,924.74	171,403,077.10	235,989,133.75
32	RIVERS	129,853,082.21	97,129,901.54	49,783,112.08	276,766,095.82	374,414,161.96
33	SOKOTO	129,853,082.21	69,250,038.35	9,925,752.24	209,028,872.80	291,061,063.34
34	TARABA	90,332,578.93	43,096,050.67	6,389,592.12	139,818,221.71	195,491,169.84
35	YOBE	95,978,365.11	43,486,694.42	5,768,970.04	145,234,029.57	202,357,538.84
36	ZAMFARA	79,041,006.56	61,061,542.22	5,726,528.11	145,829,076.89	203,608,908.54
37	FCT-ABUJA	33,874,717.10	26,321,409.10	60,321,140.10	120,517,266.30	151,511,551.27
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	1ABIA	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	1
2	2ADAMAWA	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	2
3	3AKWA 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	3
4	4ANAMBRA	173,406,289.90	11,304,254.6	113,042,546.37	2.776686%	69,335,254.91	355,784,091.18	477,939,622	4
5	5BAUCHI	173,406,289.90	12,559,644.7	125,596,417.06	0.476033%	11,886,795.87	310,889,502.83	433,426,542	5
6	6BAYELSA	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	6
7	7BENUE	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	7
8	8BORNO	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	8
9	9CROSS 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	9
10	10DELTA	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	10
11	11EBONYI	173,406,289.90	5,875,088.7	58,750,886.55	0.456996%	11,414,144.90	243,568,591.35	337,358,626	11
12	12EDO	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	12
13	13EKITI	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	13
14	14ENUGU	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	14
15	15GOMBE	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	15
16	16IMO	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	16
17	17JIGAWA	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	17
18	18KADUNA	173,406,289.90	16,398,239.3	163,982,393.30	1.619782%	40,446,780.35	377,835,463.55	519,896,909	18
19	19KANO	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	19
20	20KATSINA	173,406,289.90	15,657,646.0	156,576,460.24	0.699612%	17,469,669.18	347,452,419.33	485,664,769	20
21	21KEBBI	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	21
22	22KOGI	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	22
23	23KWARA	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	23
24	24LAGOS	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	24
25	25NASSARAW	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	25
26	26NIGER	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	26
27	27OGUN	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	27
28	28ONDO	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	28
29	29OSUN	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	29
30	30OYO	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	30
31	31PLATEAU	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	31
32	32RIVERS	173,406,289.90	14,016,411.6	140,164,116.38	2.949911%	73,660,759.69	387,231,165.98	521,996,380	32
33	33SOKOTO	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	33
34	34TARABA	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	34
35	35YOBE	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	35
36	36ZAMFARA	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	36
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

Research & Statistics Dept:	Revenue Accounting & Refunds Dept:
Prepared by: <b>MANA T. ALI</b>	Checked by: <b>B. YOUSUF A. ALBAYRAH</b>
Signature: 	Signature:  68
Date: 8-04-2025	Date: 9th April, 2025
Checked by: <b>MANA T. ALI</b>	Counter reviewed by: <b>MANA T. ALI</b>
Signature: 	Signature: 
Date: 10-04-2025	Date: 10-04-2025

## NON IMPORT EMT COLLECTION FOR THE MONTH

March, 2025

FEDERATION ACCOUNT:

SN	STATE	COLLECTIONS INDICES FOR DERIVATION	COLLECTIONS
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1	ABIA	394,868,358.34	1.5181	464,811,194.63
2	ADAMAWA	137,782,463.15	0.5297	153,335,071.49
3	AKWA IBOM	205,589,672.59	0.7904	222,694,361.25
4	ANAMBRA	697,317,704.69	2.6809	754,779,396.08
5	BAUCHI	119,547,742.68	0.4596	124,471,926.47
6	BAYELSA	108,239,263.12	0.4161	117,200,522.49
7	BENUE	160,368,073.29	0.6165	161,140,709.76
8	BORNO	180,987,798.74	0.6958	188,092,378.49
9	CROSS RIVER	187,124,707.16	0.7194	199,190,485.14
10	DELTA	667,820,149.14	2.5675	723,938,996.35
11	EBONYI	114,766,746.78	0.4412	105,052,494.96
12	EDO	576,387,251.17	2.2159	606,704,216.38
13	EKITI	143,391,724.95	0.5513	147,070,563.83
14	ENUGU	405,182,679.79	1.5577	423,170,667.54
15	GOMBE	82,543,254.56	0.3173	94,449,956.24
16	IMO	351,954,448.79	1.3531	388,066,731.58
17	JIGAWA	79,401,966.82	0.3053	83,469,977.10
18	KADUNA	406,780,880.43	1.5639	452,863,745.67
19	KANO	549,810,988.87	2.1138	597,584,276.62
20	KATSINA	175,695,750.05	0.6755	211,657,066.71
21	KEBBI	100,915,552.02	0.3880	107,442,461.11
22	KOGI	185,448,869.52	0.7130	178,790,154.47
23	KWARA	209,677,221.60	0.8061	216,736,245.21
24	LAGOS	15,329,643,836.86	58.9354	25,112,482,818.92
25	NASSARAWA	161,338,926.51	0.6203	175,620,982.63
26	NIGER	210,245,916.08	0.8083	223,489,732.83
27	OGUN	574,437,730.46	2.2084	648,369,271.01
28	ONDO	305,744,666.99	1.1754	298,850,112.51
29	OSUN	251,999,131.78	0.9688	275,154,424.90
30	OYO	647,269,005.34	2.4884	668,444,003.57
31	PLATEAU	236,353,046.79	0.9087	252,075,828.06
32	RIVERS	740,820,120.17	2.8481	814,127,291.40
33	SOKOTO	147,704,646.50	0.5679	158,109,429.35
34	TARABA	95,083,216.00	0.3656	112,460,878.20
35	YOBE	85,847,768.46	0.3300	88,116,781.58
36	ZAMFARA	85,216,192.15	0.3276	93,376,724.05
37	FCT-ABUJA	897,636,013.39	3.4510	992,938,983.48
Grand Total		26,010,943,485.73	100.00	36,636,330,862.06
		26,010,943,485.73	100.00	36,636,330,862.06

SOURCE: FEDERAL INLAND REVENUE SERVICE- EMT DIRECTORATE

13 April 2025


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**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**