

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

Balance as at 31st May, 2025	=N=
	742,820,459,960.75
GRAND TOTAL	742,820,459,960.75



ZANNA-IBRAHIM, AMSA

BANKING SERVICES DEPARTMENT



YAHAYA, HALIDU SAYUTI

BANKING SERVICES DEPARTMENT



DANIELLA ANGYU

BANKING SERVICES DEPARTMENT

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DESCRIPTION	May 2025	Apr 2025	INCREASE/DECI
Federal Government	96,840,017,724.16	83,730,750,053.11	13,109,267,671
FCT-ABUJA	6,917,144,123.15	5,980,767,860.94	936,376,262
	15.00	89,711,517,914.05	14,045,643,933

Distribution of FGN Value Added Tax (VAT)

DESCRIPTION	May 2025	Apr 2025	INCREASE/DECREA
Federal Government	103,757,161,847.32	89,711,517,914.05	14,045,643,933.27
State Governments	345,857,206,157.73	299,038,393,046.82	46,818,813,110.91
Local Governments	242,100,044,310.41	209,326,875,132.77	32,773,169,177.63
FIRS - VAT Cost of Collections	691,714,412,315.45	598,076,786,093.64	93,637,626,221.81
NCS -IMPORT VAT Cost of Collections	3,549,724,581.75	3,555,280,044.48	-5,555,462.73
NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	21,393,229,246.87	18,497,220,188.46	2,896,009,058.41
	0.00%	25,690,583,595.09	4,022,234,803.34
	0.00%	29,712,818,398.43	2,896,009,058.41
	0.00%	742,820,459,960.75	100,555,870,083.56

Distribution of Value Added Tax (VAT)

DESCRIPTION	May 2025	Apr 2025	INCREASE/DECREASE
VAT FOR DISTRIBUTION	742,820,459,960.75	642,264,589,877.19	100,555,870,083.56
VAT DEDUCTIONS AT SOURCE	-51,106,047,645.30	-44,187,803,783.55	-6,918,243,861.75
	691,714,412,315.45	598,076,786,093.64	93,637,626,221.81

TOTAL VALUE ADDED TAX (VAT)



May 2025

Apr 2025

SN	STATE	COLLECTIONS INDICES FOR DERIVATION COLLECTIONS
1	ABIA	1,792,700,842.35
2	ADAMAWA	3,984,345,742.49
3	AKWA IBOM	7,087,406,437.38
4	ANAMBRA	3,482,813,898.25
5	BAUCHI	2,485,719,707.80
6	BAYELSA	14,108,759,009.83
7	BENUE	1,667,484,192.02
8	BORNO	1,078,723,363.18
9	CROSS RIVER	1,621,517,119.54
10	DELTA	16,401,927,055.05
11	EBONYI	2,306,923,085.54
12	EDO	5,775,974,750.82
13	EKITI	4,271,312,303.52
14	ENUGU	1,291,772,265.59
15	GOMBE	3,152,603,916.97
16	IMO	1,531,178,605.62
17	JIGAWA	2,787,889,515.46
18	KADUNA	1,810,989,403.70
19	KANO	9,671,049,104.10
20	KATSINA	6,000,955,183.03
21	KEBBI	1,744,691,447.45
22	KOGI	2,373,126,109.76
23	KWARA	5,506,101,298.39
24	LAGOS	265,637,444,566.23
25	NASSARAWA	3,087,186,807.49
26	NIGER	12,081,276,125.44
27	OGUN	3,442,218,726.04
28	ONDO	4,736,266,975.90
29	OSUN	2,483,405,604.82
30	OYO	40,119,982,912.95
31	PLATEAU	2,956,112,706.11
32	RIVERS	85,563,243,008.76
33	SOKOTO	3,021,434,552.00
34	TARABA	2,874,570,728.66
35	YOBE	5,050,740,083.95
36	ZAMFARA	1,687,497,486.21
37	FCT-ABUJA	30,656,886,230.85
Grand Total		565,334,230,873.25
		100.00
		464,500,587,653.19

SOURCE: FEDERAL INLAND REVENUE SERVICE- VAT DIRECTORATE

VAT INCOME DISTRIBUTION FOR THE YEAR 2025 VAT REVENUE					
S/n	MONTH	VATACT	BUDGET	DIFFERENCE	CUMMULATIVE DIFF
		N	N	N	N
1	January	649,560,925,265.91	625,133,000,000.00	24,427,925,265.91	24,427,925,265.91
2	February	771,886,314,511.10	625,133,000,000.00	146,753,314,511.10	171,181,239,777.01
3	March	654,455,847,385.22	625,133,000,000.00	29,322,847,385.22	200,504,087,162.23
4	April	637,617,636,174.63	625,133,000,000.00	12,484,636,174.63	212,988,723,336.86
5	May	642,264,589,877.19	625,133,000,000.00	17,131,589,877.19	230,120,313,214.05
6	June	742,820,459,960.75	625,133,000,000.00	117,687,459,960.75	347,807,773,174.80
	TOTAL	4,098,605,773,174.80	3,750,798,000,000.00	347,807,773,174.80	1,187,030,061,930.86

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Prepared by: MATA T. ALLI Checked by: <i>[Signature]</i> Approved By: Executive Chairman FIRS	Signature: <i>[Signature]</i> Date: 11-06-2025	Counter reviewed by: <i>[Signature]</i> Date: 13-06-2025	Signature: <i>[Signature]</i> Date: 13-06-2025
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Research & Statistics Dept: Revenue Accounting & Refunds Dept:

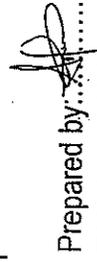
S/NO	STATES	ACTUAL COLLECTION = N=	% INDICES FOR DERIVATION
1	ABIA	1,792,700,842.35	0.32
2	ADAMAWA	3,984,345,742.49	0.70
3	AKWA IBOM	7,087,406,437.38	1.25
4	ANAMBRA	3,482,813,898.25	0.62
5	BAUCHI	2,485,719,707.80	0.44
6	BAYELSA	14,108,759,009.83	2.50
7	BENUE	1,667,484,192.02	0.29
8	BORNO	1,078,723,363.18	0.19
9	CROSS RIVER	1,621,517,119.54	0.29
10	DELTA	16,401,927,055.05	2.90
11	EBONYI	2,306,923,085.54	0.41
12	EDO	5,775,974,750.82	1.02
13	EKITI	4,271,312,303.52	0.76
14	ENUGU	1,291,772,265.59	0.23
15	GOMBE	3,152,603,916.97	0.56
16	IMO	1,531,178,605.62	0.27
17	JIGAWA	2,787,889,515.46	0.49
18	KADUNA	1,810,989,403.70	0.32
19	KANO	9,671,049,104.10	1.71
20	KATSINA	6,000,955,183.03	1.06
21	KEBBI	1,744,691,447.45	0.31
22	KOGI	2,373,126,109.76	0.42
23	KWARA	5,506,101,298.39	0.97
24	LAGOS	265,637,444,566.23	46.99
25	ONDO	4,736,266,975.90	0.84
26	NASARAWA	3,087,186,807.49	0.55
27	NIGER	12,081,276,125.44	2.14
28	OGUN	3,442,218,726.04	0.61
29	OSUN	2,483,405,604.82	0.44
30	OYO	40,119,982,912.95	7.10
31	PLATEAU	2,956,112,706.11	0.52
32	RIVERS	85,563,243,008.76	15.13
33	SOKOTO	3,021,434,552.00	0.53
34	TARABA	2,874,570,728.66	0.51
35	YOBE	5,050,740,083.95	0.89
36	ZAMFARA	1,687,497,486.21	0.30
37	FCT	30,656,886,230.85	5.42
		565,334,230,873.23	100.00

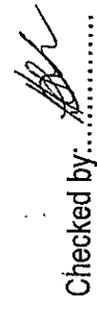
RESEARCH AND STATISTICS DEPARTMENT, REVENUE HOUSE (HEADQUARTERS), ABUJA
RETURNS OF NON-IMPORT (LOCAL) VAT COLLECTIONS FOR THE MONTH OF MAY 2025

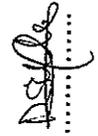


TABLE 5
CENTRAL BANK OF NIGERIA, ABUJA.
VAT POOL ACCOUNT COLLECTIONS
JANUARY - DECEMBER 2025

MONTHS	NCS VAT		FIRS VAT.		TOTAL
	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	177,764,002,224.01		464,500,587,653.18		642,264,589,877.19
MAY	177,486,229,087.52		565,334,230,873.23		742,820,459,960.75
JUNE					
JULY					
AUGUST					
SEPTEMBER					
OCTOBER					
NOVEMBER					
DECEMBER					
TOTAL	862,247,505,725.38		2,586,797,342,183.51		3,449,044,847,908.89

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Checked by: 
HALIDU. S. YAHAYA
 MGR

Authorised by: 
DANIELLA ANGYU
 SENIOR MANAGER

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1	ABIA	4,803,572,307.75	2833999	2,122,040,942.37	0.31710	231,922,489.71	7,157,535,739.83	6,107,011,947.68
2	ADAMAWA	4,803,572,307.75	3168101	2,372,209,740.22	0.70478	515,456,546.15	7,691,238,594.11	6,681,285,320.86
3	AKWA IB	4,803,572,307.75	3922028	2,935,372,199.71	1.25367	916,900,861.39	8,655,845,368.84	7,979,495,672.54
4	ANAMBRA	4,803,572,307.75	4182032	3,131,420,697.85	0.61606	450,573,152.76	8,385,566,158.36	7,079,003,073.76
5	BAUCHI	4,803,572,307.75	4646465	3,479,178,703.76	0.43969	321,578,642.54	8,604,329,654.05	7,365,142,172.39
6	BAYELSA	4,803,572,307.75	1703358	1,275,439,905.06	2.49565	1,825,256,305.47	7,904,268,518.28	7,591,488,661.54
7	BENUE	4,803,572,307.75	4219244	3,159,284,288.33	0.29496	215,723,157.06	8,178,579,753.13	7,353,976,424.75
8	BORNO	4,803,572,307.75	4151193	3,108,329,080.45	0.19081	139,554,911.89	8,051,456,300.09	7,000,579,564.65
9	CROSS RI	4,803,572,307.75	288966	2,163,199,116.55	0.28682	209,776,376.85	7,176,547,801.14	6,146,106,219.27
10	DELTA	4,803,572,307.75	4098391	3,068,792,014.34	2.90128	2,121,924,455.45	9,994,288,777.53	7,851,947,387.73
11	EBONYI	4,803,572,307.75	2173501	1,627,473,443.10	0.40806	298,447,645.55	6,729,493,396.40	5,850,111,644.45
12	EDO	4,803,572,307.75	3218332	2,409,821,693.70	1.02169	747,240,372.23	7,960,634,373.68	6,873,284,388.43
13	EKITI	4,803,572,307.75	2384212	1,785,249,564.06	0.75554	552,581,535.28	7,141,403,407.09	5,817,290,336.05
14	ENUGU	4,803,572,307.75	3257298	2,438,998,643.79	0.2285	167,117,141.30	7,409,688,092.83	6,435,949,959.13
15	GOMBE	4,803,572,307.75	2353879	1,762,536,829.19	0.55765	407,853,743.49	6,973,962,880.42	6,013,339,369.81
16	IMO	4,803,572,307.75	3934899	2,946,372,522.39	0.27084	198,089,243.91	7,948,034,074.04	6,793,854,603.25
17	JIGAWA	4,803,572,307.75	4348649	3,256,180,126.38	0.49314	360,670,482.32	8,420,422,916.45	7,301,479,221.72
18	KADUNA	4,803,572,307.75	606662	4,542,518,520.09	0.32034	234,288,488.87	9,580,379,316.71	8,410,129,364.10
19	KANO	4,803,572,307.75	9383682	7,026,310,663.54	1.71068	1,251,147,839.82	13,081,030,811.11	11,378,348,518.52
20	KATINA	4,803,572,307.75	5792578	4,337,364,860.70	1.06149	776,346,188.85	9,917,283,357.30	8,114,532,221.56
21	KEBBI	4,803,572,307.75	3238628	2,425,018,926.65	0.30861	225,711,493.36	7,454,302,727.75	6,542,716,640.29
22	KOGI	4,803,572,307.75	3278487	2,454,864,537.01	0.41977	307,012,359.66	7,565,449,204.42	6,512,798,048.77
23	KWARA	4,803,572,307.75	2371089	1,775,423,327.95	0.97396	712,326,726.00	7,291,322,361.70	6,797,702,347.71
24	LAGOS	4,803,572,307.75	9013534	6,749,151,352.36	46.9877	4,365,632,039.26	45,918,355,699.37	44,804,182,257.76
25	NASSARA	4,803,572,307.75	1863275	1,395,182,509.55	0.54608	399,390,703.51	6,598,145,520.81	5,492,562,480.13
26	NIGER	4,803,572,307.75	3950249	2,957,866,290.90	2.13701	1,562,959,960.59	9,324,398,559.24	7,104,610,520.61
27	OGUN	4,803,572,307.75	3728098	2,791,524,130.09	0.60888	445,321,337.63	8,040,417,775.47	6,877,900,094.16
28	ONDO	4,803,572,307.75	3441024	2,576,568,944.33	0.83778	612,732,924.00	7,992,874,176.08	6,519,439,963.84
29	OSUN	4,803,572,307.75	3423535	2,563,473,536.03	0.43928	321,279,266.03	7,688,325,109.80	6,524,741,394.31
30	OYO	4,803,572,307.75	5591589	4,186,868,376.06	7.09668	5,190,339,684.45	14,180,780,368.26	10,772,446,636.81
31	PLATEAU	4,803,572,307.75	3178712	2,380,155,041.69	0.52229	382,433,589.85	7,566,160,939.29	6,825,532,038.01
32	RIVERS	4,803,572,307.75	5185400	3,882,722,295.44	15.135	1,069,354,059.35	19,755,648,662.54	14,562,727,385.27
33	SOKOTO	4,803,572,307.75	3696999	2,768,237,829.97	0.53445	390,884,305.54	7,962,694,443.26	6,966,428,998.65
34	TARABA	4,803,572,307.75	2300736	1,722,744,429.19	0.50847	371,884,468.67	6,898,201,205.61	5,796,466,487.18
35	YOBE	4,803,572,307.75	2321591	1,738,360,229.99	0.89341	653,416,447.12	7,195,348,984.86	6,077,373,316.84
36	ZAMFARA	4,803,572,307.75	3259846	2,440,906,534.48	0.2985	218,312,285.65	7,462,791,127.88	6,716,408,364.29
Grand Total		172,928,603,078.86	138568341	103,757,161,847.32	94.58	69,171,441,231.55	345,857,206,157.73	299,038,393,046.82

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS 5.42% IS NOT INCLUDED IN THIS TABLE TO MAKE 100%

SNO	STATES	EQUALITY 50% POPULATION 30% DERIVATION 20% GROSS DEDUCTION NET VAT PMGROSS	May 2025	May 2025	Apr 2025
1	ABIA	,658,721,416.85	1,470,516.37	1.18	0.31717104598
2	ADAMAWA	,284,302,926.69	1,643,876,510.20	0.704777019	0.704777019
3	AKWA IBO	,848,256,701.31	2,034,132,701.68	1.253666601	607,025,479.38
4	ANAMBRA	,284,302,926.69	2,169,988,952.29	0.616062801	298,297,662.88
5	BAUCHI	,127,907,549.23	2,410,975,745.09	0.439690288	212,898,076.41
6	BAVELSA	,251,163,019.69	883,834,444,992.53	2.495649165	1,208,393,546.65
7	BENUE	,597,093,681.61	2,189,297,658.89	0.294955462	142,817,460.80
8	BORNO	,222,675,191.46	2,153,987,092.59	0.190811613	92,390,999.79
9	CROSS RIV	,815,116,794.31	1,499,037,860.91	0.2868224507	138,880,451.62
10	DELTA	,909,884,436.54	2,126,588,986.44	2.9012729661	1,404,799,868.80
11	EBONYI	,033,139,907.00	1,127,794,612.23	0.408063577	197,584,420.23
12	EDO	,815,116,794.31	1,669,940,565.92	1.021692205	494,703,369.00
13	EKITI	,502,326,039.38	1,237,129,151.55	0.755537533	365,831,340.64
14	ENUGU	,658,721,416.85	1,690,159,394.84	0.22849709	110,638,311.17
15	GOMBE	,720,349,152.08	1,221,389,847.09	0.557563109	270,015,684.99
16	IMO	,222,675,191.46	2,041,755,624.62	0.270844842	131,143,096.61
17	JIGAWA	,222,675,191.46	2,256,443,826.20	0.493140051	238,778,456.48
18	KADUNA	,597,093,681.61	3,147,841,173.47	0.320339598	155,108,461.84
19	KANO	,881,396,608.31	4,869,041,239.23	1.71067814	828,310,506.87
20	KATSINA	,317,442,833.69	3,005,675,294.99	1.061488029	513,972,597.58
21	KEBBI	,284,302,926.69	1,680,471,832.97	0.308612384	149,430,143.68
22	KOGI	,284,302,926.69	1,701,154,025.18	0.419773999	203,254,607.61
23	KWARA	,502,326,039.38	1,230,319,838.51	0.973955051	471,589,122.16
24	LAGOS	,127,907,549.23	4,676,977,412.19	46.987680932	751,439,268.29
25	NASSARAW	,033,139,907.00	966,823,344.51	0.546081705	264,412,810.01
26	NIGER	,909,884,436.54	2,049,720,492.04	2.13701479	1,034,742,750.59
27	OGUN	,127,907,549.23	1,934,449,921.24	0.608882063	294,820,748.71
28	ONDO	,815,116,794.31	1,785,491,852.90	0.837781743	405,653,994.44
29	OSUN	,691,861,323.85	1,776,417,092.88	0.439280954	212,699,877.04
30	OYO	,161,047,456.23	2,901,385,344.67	7.096683824	3,436,214,936.41
31	PLATEAU	,658,721,416.85	1,649,382,386.96	0.522896465	253,186,514.47
32	RIVERS	,597,093,681.61	2,690,620,424.04	15.13498358	7,328,360,390.19
33	SOKOTO	,597,093,681.61	1,918,313,151.74	0.534451018	258,781,230.28
34	TARABA	,502,326,039.38	1,193,814,801.54	0.508472789	246,202,569.30
35	YOBE	,658,721,416.85	1,204,636,124.67	0.893407795	432,888,133.30
36	ZAMFARA	,189,535,284.46	1,691,481,510.94	0.298495544	144,531,568.72
37	FCT-ABUJA	,938,372,264.77	729,136,134.24	5.422789663	2,625,715,235.20
Grand Total		121,050,022,155.20	72,630,013,293.12	0.371045983861	48,420,008,862.08

242,100,044,310.41 209,326,875,132.77

SNO	STATES	GROSS	DEDUCTION	STATE NET VAT	LGCS GROSS	LGCS NETVAT
1	ABIA	7,157,535,739.83	0.00	7,157,535,739.83	4,282,779,862.66	4,282,779,862.66
2	ADAMAWA	7,691,238,594.11	0.00	7,691,238,594.11	5,269,432,532.19	5,269,432,532.19
3	AKWA IBOM	8,655,845,368.84	0.00	8,655,845,368.84	7,489,414,882.37	7,489,414,882.37
4	ANAMBRA	8,385,566,158.36	0.00	8,385,566,158.36	5,752,589,541.86	5,752,589,541.86
5	BAUCHI	8,604,329,654.05	0.00	8,604,329,654.05	5,751,781,370.73	5,751,781,370.73
6	BAYELSA	7,904,268,518.28	0.00	7,904,268,518.28	3,343,401,558.87	3,343,401,558.87
7	BENUE	8,178,579,753.13	0.00	8,178,579,753.13	5,929,208,801.30	5,929,208,801.30
8	BORNO	8,051,456,300.09	0.00	8,051,456,300.09	6,469,053,283.84	6,469,053,283.84
9	CROSS RIVER	7,176,547,801.14	0.00	7,176,547,801.14	4,453,035,106.83	4,453,035,106.83
10	DELTA	9,994,288,777.53	0.00	9,994,288,777.53	7,441,273,291.78	7,441,273,291.78
11	EBONYI	6,729,493,396.40	0.00	6,729,493,396.40	3,358,518,939.47	3,358,518,939.47
12	EDO	7,960,634,373.68	0.00	7,960,634,373.68	4,979,760,729.23	4,979,760,729.23
13	EKITI	7,141,403,407.09	0.00	7,141,403,407.09	4,105,286,531.57	4,105,286,531.57
14	ENUGU	7,409,688,092.83	0.00	7,409,688,092.83	4,459,519,122.85	4,459,519,122.85
15	GOMBE	6,973,962,880.42	0.00	6,973,962,880.42	3,211,754,684.16	3,211,754,684.16
16	IMO	7,948,034,074.04	0.00	7,948,034,074.04	6,395,573,912.69	6,395,573,912.69
17	JIGAWA	8,420,422,916.45	0.00	8,420,422,916.45	6,717,897,474.14	6,717,897,474.14
18	KADUNA	9,580,379,316.71	0.00	9,580,379,316.71	6,900,043,316.92	6,900,043,316.92
19	KANO	13,081,030,811.11	0.00	13,081,030,811.11	12,578,748,354.40	12,578,748,354.40
20	KATSINA	9,917,283,357.30	0.00	9,917,283,357.30	8,837,090,726.26	8,837,090,726.26
21	KEBBI	7,454,302,727.75	0.00	7,454,302,727.75	5,114,204,903.34	5,114,204,903.34
22	KOGI	7,565,449,204.42	0.00	7,565,449,204.42	5,188,711,559.48	5,188,711,559.48
23	KWARA	7,291,322,361.70	0.00	7,291,322,361.70	4,204,235,000.05	4,204,235,000.05
24	LAGOS	45,918,355,699.37	8,686,025,186.97	37,232,330,512.40	30,556,324,229.71	30,556,324,229.71
25	NASSARAWA	6,598,145,520.81	0.00	6,598,145,520.81	3,264,376,061.51	3,264,376,061.51
26	NIGER	9,324,398,559.24	0.00	9,324,398,559.24	6,994,347,679.17	6,994,347,679.17
27	OGUN	8,040,417,775.47	0.00	8,040,417,775.47	5,357,178,219.19	5,357,178,219.19
28	ONDO	7,992,874,176.08	0.00	7,992,874,176.08	5,006,262,641.64	5,006,262,641.64
29	OSUN	7,688,325,109.80	0.00	7,688,325,109.80	6,680,978,293.76	6,680,978,293.76
30	OYO	14,180,780,368.26	0.00	14,180,780,368.26	11,498,647,737.31	11,498,647,737.31
31	PLATEAU	7,566,160,939.29	0.00	7,566,160,939.29	4,561,290,318.28	4,561,290,318.28
32	RIVERS	19,755,648,662.54	0.00	19,755,648,662.54	13,616,074,495.85	13,616,074,495.85
33	SOKOTO	7,962,694,443.26	0.00	7,962,694,443.26	5,774,188,063.64	5,774,188,063.64
34	TARABA	6,898,201,205.61	0.00	6,898,201,205.61	3,942,343,410.23	3,942,343,410.23
35	YOBE	7,195,348,984.86	0.00	7,195,348,984.86	4,295,945,674.82	4,295,945,674.82
36	ZAMFARA	7,462,791,127.88	0.00	7,462,791,127.88	4,025,548,364.12	4,025,548,364.12
37	FCT-ABUJA	0.00	0.00	0.00	4,293,223,634.20	4,293,223,634.20
Grand Total		345,857,206,157.72	8,686,025,186.97	337,171,180,970.75	242,100,044,310.41	242,100,044,310.41

GROSS SUMMARY OF STATUTORY REVENUE ALLOCATION AND VAT

GRANDSUM

FEDERATION ACCOUNT: May.2025

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1	2	3	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS				10	11
			4	5	6	7	8	9			
SINO	STATES	NO OF L/GOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCs GROSS STATUTORY REVENUE	LGCs NET STATUTORY	NET VAT TO L/GOVT	TOTAL PAID (5+6+8+9)	SNO	
1	ABIA	17	6,811,577,482.85	5,901,314,666.24	7,157,535,739.88	3,193,987,451.19	3,100,958,690.48	4,282,779,862.66	20,442,588,959.21	1	
2	ADAMAWA	21	5,243,320,700.66	4,004,899,034.95	7,691,238,594.11	4,028,756,757.79	3,911,414,327.96	5,269,432,532.19	20,876,984,488.84	2	
3	AKWA IBOM	31	28,596,514,148.79	27,082,494,735.30	8,655,845,368.94	5,366,087,280.54	5,209,774,039.36	7,489,414,882.37	48,447,529,025.87	3	
4	ANAMBRA	21	7,205,939,387.26	6,493,326,571.55	8,395,566,158.36	4,050,528,586.44	3,932,552,025.67	5,752,589,541.86	24,564,034,297.43	4	
5	BAUCHI	20	6,296,073,394.56	2,565,758,865.07	8,604,329,654.05	4,598,151,494.71	4,464,224,752.14	5,751,781,370.73	21,386,094,641.98	5	
6	BAYELSA	8	28,083,199,799.91	26,299,128,065.36	7,904,268,518.28	1,871,615,966.02	1,817,102,879.63	3,343,401,558.87	39,363,901,022.13	6	
7	BENUE	23	5,902,975,801.60	5,326,650,682.15	8,178,579,753.13	5,003,500,476.33	4,857,767,462.75	5,929,208,801.30	24,292,206,689.33	7	
8	BORNO	27	6,539,651,209.00	6,035,272,807.53	8,051,456,300.09	5,432,302,087.79	5,274,079,696.88	6,469,053,283.84	25,829,862,088.34	8	
9	CROSS RIVER	18	5,292,948,980.70	1,999,833,874.67	7,176,547,801.14	3,502,034,060.72	3,400,033,068.66	4,453,035,106.83	17,029,449,851.31	9	
10	DELTA	25	41,695,024,252.34	39,012,554,514.14	9,994,288,777.53	4,487,354,380.20	4,356,664,738.06	7,441,273,291.78	60,804,771,321.52	10	
11	EBONYI	13	4,709,015,184.43	3,326,740,605.62	6,729,493,396.40	2,590,579,101.26	2,489,219,560.01	3,358,518,939.47	15,903,972,491.50	11	
12	EDO	18	8,188,768,981.38	5,732,095,564.08	7,960,634,373.68	3,433,433,467.86	3,333,430,551.33	4,979,760,729.23	22,005,921,218.31	12	
13	EKITI	16	4,706,357,914.61	2,171,938,445.08	7,141,403,407.09	2,726,270,684.72	2,646,864,742.44	4,105,286,531.57	16,085,493,126.18	13	
14	ENUGU	17	5,293,405,797.93	4,628,600,410.76	7,409,688,092.83	3,488,419,448.21	3,386,814,998.27	4,459,519,122.85	19,884,622,624.70	14	
15	GOMBE	11	4,957,855,862.71	2,932,072,611.98	6,973,962,880.42	2,590,267,442.32	2,320,648,002.25	3,211,754,984.16	15,438,438,178.81	15	
16	IMO	27	8,269,047,774.73	5,880,445,730.64	7,948,034,074.04	4,675,268,065.03	4,539,085,488.38	6,395,573,912.69	24,763,139,205.75	16	
17	JIGAWA	27	5,886,291,383.80	5,437,565,242.86	8,420,422,916.45	4,911,798,775.14	4,768,736,674.89	6,717,897,474.14	25,344,612,308.35	17	
18	KADUNA	23	6,896,474,993.27	2,139,072,305.38	9,580,379,316.71	5,523,782,821.05	5,362,895,942.77	6,900,043,316.92	23,982,390,881.78	18	
19	KANO	44	8,348,950,763.07	6,566,549,284.23	13,081,030,811.11	8,794,335,670.95	8,538,189,971.80	12,578,748,354.40	40,764,518,421.54	19	
20	KATSINA	34	6,470,199,230.64	4,814,144,875.42	9,917,283,357.30	6,695,277,438.48	6,500,269,357.74	8,837,090,726.26	30,088,788,316.72	20	
21	KEBBI	21	5,557,933,419.27	4,945,631,273.20	7,454,302,727.75	4,225,438,728.97	4,102,367,698.03	5,114,204,903.34	21,616,506,602.33	21	
22	KOGI	21	5,817,478,403.20	4,784,233,300.23	7,365,449,204.42	4,367,300,433.51	4,240,087,508.26	5,188,711,559.48	21,778,491,572.39	22	
23	KWARA	16	4,685,375,152.16	3,436,207,131.47	7,291,322,361.70	3,090,322,509.24	3,000,313,115.77	4,204,235,000.05	17,932,077,608.99	23	
24	LAGOS	20	7,051,230,640.23	1,668,974,162.88	37,232,330,512.40	5,264,352,614.54	5,111,021,955.87	30,556,324,229.71	71,230,702,535.29	24	
25	MASSARAWA	13	4,854,058,725.36	4,234,960,246.05	6,598,145,520.81	2,757,100,308.84	2,676,796,416.35	3,284,376,061.51	16,774,278,244.72	25	
26	NIGER	25	6,234,822,310.53	4,365,267,904.12	9,324,398,569.24	5,103,179,996.85	4,954,543,686.26	6,994,347,679.17	25,638,557,828.81	26	
27	OGUN	20	4,890,109,828.08	414,609,774.35	8,040,417,775.47	3,640,590,158.51	3,534,553,551.96	5,357,178,219.19	17,346,759,320.96	27	
28	ONDO	18	7,858,734,311.35	6,490,276,848.82	7,992,874,176.08	3,476,993,884.87	3,375,722,218.32	5,006,262,641.64	22,865,135,884.86	28	
29	OSUN	30	4,800,464,394.95	2,698,317,366.64	7,688,325,109.80	4,709,676,126.64	4,572,501,093.83	6,680,978,293.76	21,640,121,864.04	29	
30	OYO	33	5,903,628,010.13	2,995,167,593.84	14,180,780,368.26	5,940,888,964.42	5,767,853,267.52	11,498,647,737.31	34,442,449,062.92	30	
31	PLATEAU	17	5,486,472,224.92	3,785,637,106.10	7,566,160,939.29	3,724,141,385.05	3,615,671,247.62	4,561,290,318.28	19,528,759,611.29	31	
32	RIVERS	23	26,615,712,050.43	20,419,145,184.82	19,755,648,662.54	4,616,279,701.62	4,481,824,953.03	13,616,074,495.85	58,272,693,296.24	32	
33	SOKOTO	23	5,800,924,096.15	4,501,100,483.44	7,962,694,443.26	4,649,308,148.54	4,513,891,406.35	5,774,188,063.64	22,751,874,396.69	33	
34	TARABA	16	5,070,250,027.95	4,274,526,200.81	6,898,201,205.61	3,484,672,011.88	3,383,176,710.56	3,942,343,410.23	18,498,247,527.20	34	
35	YOBE	17	5,226,776,913.41	4,188,079,984.78	7,195,348,984.86	3,503,532,320.40	3,401,487,699.71	4,295,945,674.82	19,080,862,334.17	35	
36	ZAMFARA	14	5,237,908,422.05	4,066,380,004.95	7,462,791,127.88	3,165,675,656.09	3,073,471,510.77	4,025,548,364.12	18,628,191,007.72	36	
37	FCT-ABUJA	6	0.00	0.00	0.00	1,398,181,684.23	1,357,457,955.56	4,293,223,634.20	5,650,681,589.77	37	
SUB-TOTAL C/F		774	316,495,471,884.38	242,291,015,133.57	337,171,180,970.75	153,881,356,068.96	149,373,469,033.22	242,100,044,310.41	970,935,709,447.96		

1	2	3	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS				10	11
			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 LGOVTS	TOTAL PAID (5+6+8+9)	SNO	
SUB-TOTAL B/F			774	316,495,471,884.38	242,291,015,133.57	337,171,180,970.75	153,881,356,068.96	149,373,469,033.22	242,100,044,310.41	970,935,709,447.96	
38	FACT-ABUJA	6	7,469,968,741.21	7,098,034,439.21	6,917,144,123.15	0.00	0.00	0.00	0.00	14,015,178,562.37	38
39	Federal Government	0	386,047,984,545.82	279,636,168,021.31	96,840,017,724.16	0.00	0.00	0.00	0.00	376,476,185,745.47	39
40	4% Cost of Collection - FIRS	0	56,278,506,916.28	56,278,506,916.28	0.00	0.00	0.00	0.00	0.00	56,278,506,916.28	40
41	7% Cost of Collection - NCS	0	25,159,404,336.29	25,159,404,336.29	0.00	0.00	0.00	0.00	0.00	25,159,404,336.29	41
42	Cost of Collection - FIRS & NCS (VAT)	0	0.00	0.00	29,712,818,398.43	0.00	0.00	0.00	0.00	29,712,818,398.43	42
43	MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MDGIF) GAS FLARED PENALTY	0	41,272,521,642.72	41,272,521,642.72	0.00	0.00	0.00	0.00	0.00	41,272,521,642.72	43
44	4% COST OF COLLECTION TO NUPRC, 13% Derivation Refund on NLNG and 13% Derivation on subsidy, Priority Project and Police Trust Fund	0	192,768,191,232.52	192,768,191,232.52	0.00	0.00	0.00	0.00	0.00	192,768,191,232.52	44
45	13% Derivation Refund on JVC and DECA	0	100,000,000,000.00	100,000,000,000.00	0.00	0.00	0.00	0.00	0.00	100,000,000,000.00	45
46	13% DERIVATION IRO NNPC MGT FEE	0	9,510,614,041.26	9,510,614,041.26	0.00	0.00	0.00	0.00	0.00	9,510,614,041.26	46
47	NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0	0.00	0.00	21,393,229,246.87	0.00	0.00	0.00	0.00	21,393,229,246.87	47
48	TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT/0.5% FROM NON OIL TO RMAFC	0	805,706,913,674.27	805,706,913,674.27	0.00	0.00	0.00	0.00	0.00	805,706,913,674.27	48
49	TOTAL DEDUCTIONS	0	0.00	175,609,830,084.10	8,666,025,166.97	0.00	0.00	0.00	0.00	184,295,855,271.07	49
50	ECOLOGY	0	0.00	5,378,377,493.67	0.00	0.00	0.00	4,481,961,244.73	0.00	9,860,356,738.40	50
51	LGCs TOTAL DEDUCTIONS	0	0.00	0.00	0.00	0.00	0.00	25,905,791.01	0.00	25,905,791.01	51
SUB-TOTAL C/F			6	1,624,214,105,130.37	1,698,418,561,881.63	163,549,234,679.59	0.00	4,507,887,035.74	0.00	1,866,475,683,596.95	
SUB-TOTAL B/F			6	1,624,214,105,130.37	1,698,418,561,881.63	163,549,234,679.59	0.00	4,507,887,035.74	0.00	1,866,475,683,596.95	

1 S/NO	2 STATES	3 NO OF L/GOVTS	4 STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS				
			4 GROSS STATUTORY + MIN REVENUE	5 NET STATUTORY + MINERAL REVENUE	6 NET VAT SHARED	7 LGCs GROSS STATUTORY REVENUE	8 LGCs NET STATUTORY	9 NET VAT TO L/GOVT	10 TOTAL PAID (5+6+8+9)	11 SNO
GRAND-TOTAL		1,940,709,577,014.75	1,940,709,577,015.20	500,720,415,650.34	153,881,356,068.96	153,881,356,068.96	242,100,044,310.41	2,837,411,393,044.91		

**TOTAL FUNDS!!:
AS ON PAGE 17!!**

Total-Statutory-for FGN,States and Others 1,940,709,577,015.20

Total-Statutory-for LGCs 153,881,356,068.96

Total-Statutory-Shared 2,094,590,933,084.16

Total-VAT-Shared 742,820,459,960.75

TOTAL FUNDS SHARED!!: 2,837,411,393,044.46

ACCT BALANCED!!

0.00

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

SN	DESCRIPTION	May 2024	Apr 2024	VARIANCE
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MINERAL REVENUE

1	Crude Oil Receipts Export	1,862,072.00	2,277,520.00	-415,448.00
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2	(1) PETROLEUM PROFIT TAX (PPT)	210,434,638,424.00	132,444,037,656.00	77,990,600,768.00
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3	(11) ROYALTY (CRUDE)	231,490,591,552.00	340,050,539,272.00	-108,559,947,720.00
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4	(111) RENT	1,162,981,504.00	622,811,968.00	540,169,536.00
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5	(IV) PENALTY FOR GAS FLARED	22,395,590,296.00	32,901,111,192.00	-10,505,520,896.00
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6	(D) MISCELLANEOUS OIL REVENUE	3,512,884,843.38	978,204,551.30	2,534,680,292.08
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7	GAS RECEIPTS (EXPORT)	2,617,631,704.00	4,662,963,272.00	-2,045,331,568.00
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8	ROYALTIES (GAS)	3,587,518,608.00	3,754,813,200.00	-167,294,592.00
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9	GAS SALES ROYALTY DPR	1,405,911,377.52	795,730,950.19	610,180,427.33
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10	FIRST TRANCHE OF FUNDING FOR THE PRESIDENTIAL METERING INITIATIVE	0.00	-120,000,000,000.00	120,000,000,000.00
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11	SECOND TRANCHE OF FUNDING FOR THE PRESIDENTIAL METERING INITIATIVE	-100,000,000,000.00	0.00	-100,000,000,000.00
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12	REFUND DUE TO STATES FROM THE NET OFF WITH STATES FROM THE WITHDRAWALS MADE FROM ECA 1/4	-200,000,000,000.00	0.00	-200,000,000,000.00
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13	NIGERIAN MIDSTREAM AND DOWNSTREAM PETROLEUM REGULATORY AUTHORITY	-39,841,271,391.83	-52,478,785,802.35	12,637,514,410.52
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14	MARCH 2024 CRUDE OIL AND GAS REVENUE TO FEDERATION	0.00	472,975,263.00	-472,975,263.00
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15	INTERIM DIVIDEND FEBRUARY 2024	667,538,480.08	0.00	667,538,480.08
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16	INTERIM DIVIDEND MARCH 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	-9,474,768,076.03	-12,427,539,459.36	2,952,771,383.33
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18	4% Cost of Collection - NUPRC	-19,461,176,910.50	-25,154,048,028.42	5,692,871,117.92
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19	13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND FOR MARCH, 2024	0.00	-5,982,840,695.10	5,982,840,695.10
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20	13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND FOR APRIL, 2024	-3,123,640,311.48	0.00	-3,123,640,311.48
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21	CIT UPSTREAM	112,860,192,104.00	50,727,767,208.00	62,132,424,896.00
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22	13% Derivation Refund on withdrawals from ECA/SIGNATURE BONUS	-100,000,000,000.00	-195,000,000,000.00	95,000,000,000.00
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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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NON MINERAL REVENUE

24	(1) CUSTOMS & EXCISE DUTIES, ETC.	261,327,470,521.71	286,119,059,122.29	-24,791,588,600.58
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25	7% Cost Of Collection - NCS	-18,292,922,936.52	-20,028,334,138.56	1,735,411,202.04
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26	LESS REFUND FIRS	-20,000,000,000.00	-35,000,000,000.00	15,000,000,000.00
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27	(B) COMPANIES INCOME TAX ETC.	372,429,655,419.11	298,799,050,858.16	73,630,604,560.95
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28	4% Cost Of Collection - FIRS	-18,354,945,508.09	-14,547,198,092.95	-3,807,747,415.14
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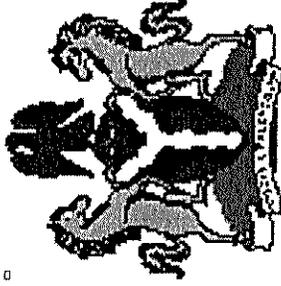
29	DEDUCTION FROM NON OIL EXCESS REVENUE ACCOUNT	-520,000,000,000.00	0.00	-520,000,000,000.00
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30	TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT	0.00	-450,000,000,000.00	450,000,000,000.00
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		57,109,257,496.21	65,342,577,748.94	-8,233,320,252.73
		157,182,662,918.97	284,716,183,630.49	-127,533,520,711.52

ELECTRONIC MONEY TRANSFER LEVY		
31	ELECTRONIC MONEY TRANSFER LEVY	15,777,221,984.99
32	LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-631,088,879.40
		18,023,897,940.65
		-2,877,764,835.06
	OTHER MINERAL REVENUE	
33	EXCHANGE DIFFERENCE	501,012,269,431.25
		374,003,369,260.08
		127,008,900,171.17
	OTHER NON-MINERAL REVENUE	
34	EXCHANGE DIFFERENCE NON MINERAL REVENUE	86,443,982,283.11
		64,880,901,465.67
		21,563,080,817.44
35	DED EXCHANGE GAIN NON MINERAL REVENUE	-80,000,000,000.00
		0.00
		-80,000,000,000.00
	VAT	
36	VAT FOR DISTRIBUTION	497,664,668,220.50
		500,920,384,283.43
		-3,255,716,062.93
37	Cost Of Collection - FIRS & NCS (VAT)	-19,906,586,728.82
		-20,036,815,371.34
		130,228,642.52
38	3%VAT FOR NORTH EAST COMMISSION	-14,332,742,444.75
		-14,426,507,067.36
		93,764,622.61
		463,425,339,046.93
		466,457,061,844.73
		-3,031,722,797.80
		923,365,230,511.13
		62,662,493,355.75
	GRAND TOTAL	1,143,210,386,785.85
		1,208,081,414,141.62
		-64,871,027,355.77

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



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

FEDERATION ACCOUNT: May, 2025

May 2025

1	EXCHANGE DIFFERENCE	55,219,298,057.76
2	EXCHANGE DIFFERENCE NON MINERAL REVENUE	21,394,719,982.30
	TOTAL FUNDS AVAILABLE FOR DISTRIBUTI	76,614,018,040.06

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<i>BENEFICIARY</i>	<i>EXCHANGE DIFFERENCE REVENUE</i>	<i>NON MINERAL REV</i>	<i>NET SHARE</i>	<i>ECOLOGY SHARE</i>		
1 Federal Government	45.8316%	25,307,887,808.64	52.6800%	11,270,738,486.68	36,578,626,295.32	0.00
2 State Governments	23.2464%	12,836,498,903.70	26.7200%	5,716,669,179.27	18,053,232,416.06	499,935,666.91
3 Local Governments	17.9220%	9,896,402,597.91	20.6000%	4,407,312,316.35	13,887,101,858.51	416,613,055.76
4 13% Derivation Share	13.0000%	7,178,508,747.51	0.0000%	0.00	7,178,508,747.51	0.00
Grand Total	100.00%	55,219,298,057.76	100.00%	21,394,719,982.30	75,697,469,317.40	916,548,722.66

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	33,676,222,006.89	33,676,222,006.89
2	1.46% Deriv. & Ecology FGN Share	1	694,355,092.93	694,355,092.93
3	FCT-ABUJA	1	694,355,092.93	694,355,092.93
4	0.72% STABILIZATION ACCOUNT	0.5	347,177,546.46	347,177,546.46
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	1,166,516,556.11	1,166,516,556.11
		52.68	36,578,626,295.32	36,578,626,295.32

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 May 2025	S/N
1	ABIA	0.01765756	126,754,929.14	0.00000000	0.00000000	126,754,929.14	1
2	ADAMAWA	0.00000000	0.00	0.00000000	0.00000000	0.00	2
3	AKWA IBOM	0.20484612	1,470,489,674.46	0.00000000	0.00000000	1,470,489,674.46	3
4	ANAMBRA	0.01713941	123,035,393.42	0.00000000	0.00000000	123,035,393.42	4
5	BAUCHI	0.00000000	0.00	0.00000000	0.00000000	0.00	5
6	BAYELSA	0.19291525	1,384,843,792.65	0.00000000	0.00000000	1,384,843,792.65	6
7	BENUE	0.00000000	0.00	0.00000000	0.00000000	0.00	7
8	BORNO	0.00000000	0.00	0.00000000	0.00000000	0.00	8
9	GROSS RIVER	0.00000000	0.00	0.00000000	0.00000000	0.00	9
10	DELTA	0.31886812	2,288,997,607.93	0.00000000	0.00000000	2,288,997,607.93	10
11	EBONYI	0.00000000	0.00	0.00000000	0.00000000	0.00	11
12	EDO	0.02084145	149,610,565.32	0.00000000	0.00000000	149,610,565.32	12
13	EKITI	0.00000000	0.00	0.00000000	0.00000000	0.00	13
14	ENUGU	0.00000000	0.00	0.00000000	0.00000000	0.00	14
15	GOMBE	0.00000000	0.00	0.00000000	0.00000000	0.00	15
16	IMO	0.02653746	190,499,405.54	0.00000000	0.00000000	190,499,405.54	16
17	JIGAWA	0.00000000	0.00	0.00000000	0.00000000	0.00	17
18	KADUNA	0.00000000	0.00	0.00000000	0.00000000	0.00	18
19	KANO	0.00000000	0.00	0.00000000	0.00000000	0.00	19
20	KATSINA	0.00000000	0.00	0.00000000	0.00000000	0.00	20
21	KEBBI	0.00000000	0.00	0.00000000	0.00000000	0.00	21
22	KOGI	0.00000000	0.00	0.00000000	0.00000000	0.00	22
23	KWARA	0.00000000	0.00	0.00000000	0.00000000	0.00	23
24	LAGOS	0.00000000	0.00	0.00000000	0.00000000	0.00	24
25	NASSARAWA	0.00000000	0.00	0.00000000	0.00000000	0.00	25
26	NIGER	0.00000000	0.00	0.00000000	0.00000000	0.00	26
27	OGUN	0.00000000	0.00	0.00000000	0.00000000	0.00	27
28	ONDO	0.02669750	191,648,204.28	0.00000000	0.00000000	191,648,204.28	28
29	OSUN	0.00000000	0.00	0.00000000	0.00000000	0.00	29
30	OYO	0.00000000	0.00	0.00000000	0.00000000	0.00	30
31	PLATEAU	0.00000000	0.00	0.00000000	0.00000000	0.00	31
32	RIVERS	0.17449713	1,252,629,174.77	0.00000000	0.00000000	1,252,629,174.77	32
33	SOKOTO	0.00000000	0.00	0.00000000	0.00000000	0.00	33
34	TARABA	0.00000000	0.00	0.00000000	0.00000000	0.00	34
35	YOBE	0.00000000	0.00	0.00000000	0.00000000	0.00	35
36	ZAMFARA	0.00000000	0.00	0.00000000	0.00000000	0.00	36
		0%	7,178,508,747.51	0%	7,178,508,747.51	7,178,508,747.50	

GROSS ALLOCATION OF EXCHANGE GAIN DIFFERENCE TO STATE GOVERNMENTS **PAGE 57**

IO	STATE	GROSS STATUTORY	STATES SHARE	ECOLOGY	DERIVATN REVENUE	TOTAL DEDUCTION	TOTAL-NET
1	ABIA	458,139,599.54	445,794,520.51	12,345,079.03	126,754,929.14	0.00	572,549,449.66
2	ADAMAWA	487,381,749.30	474,248,708.16	13,133,041.15	0.00	0.00	474,248,708.16
3	AKWA IBOM	491,910,949.60	478,655,864.13	13,255,085.47	1,470,489,674.46	0.00	1,949,145,538.58
4	ANAMBRA	486,468,696.98	473,360,259.03	13,108,437.94	123,035,393.42	0.00	596,395,652.45
5	BAUCHI	585,238,141.08	569,468,251.05	15,769,890.03	0.00	0.00	569,468,251.05
6	BAYELSA	432,909,880.84	421,244,544.53	11,665,336.31	1,384,843,792.65	0.00	1,806,088,437.18
7	BENUE	548,698,589.41	533,913,298.08	14,785,291.33	0.00	0.00	533,913,298.08
8	BORNO	607,879,400.87	591,499,417.01	16,379,983.86	0.00	0.00	591,499,417.01
9	CROSS RIVER	491,994,840.76	478,737,494.76	13,257,346.01	0.00	0.00	478,737,494.76
10	DELTA	496,777,507.57	483,391,287.31	13,386,220.26	2,288,997,607.93	0.00	2,772,388,895.23
11	EBONYI	437,716,513.85	425,921,757.49	11,794,756.36	0.00	0.00	425,921,757.49
12	EDO	457,483,999.54	445,156,498.81	12,327,410.74	149,610,565.32	0.00	594,767,064.12
13	EKITI	437,469,512.97	425,681,412.32	11,788,100.65	0.00	0.00	425,681,412.32
14	ENUGU	492,037,303.24	478,778,813.03	13,258,490.21	0.00	0.00	478,778,813.03
15	GOMBE	460,846,972.91	448,428,940.71	12,418,032.20	0.00	0.00	448,428,940.71
16	IMO	508,694,129.38	494,986,802.54	13,707,326.84	190,499,405.54	0.00	685,486,208.09
17	JIGAWA	547,147,724.76	532,404,223.19	14,743,501.57	0.00	0.00	532,404,223.20
18	KADUNA	641,047,198.55	623,773,471.64	17,273,726.91	0.00	0.00	623,773,471.64
19	KANO	776,059,001.55	755,147,232.05	20,911,769.50	0.00	0.00	755,147,232.05
20	KATSINA	601,423,639.60	585,217,613.38	16,206,026.22	0.00	0.00	585,217,613.38
21	KEBBI	516,625,906.95	502,704,849.58	13,921,057.37	0.00	0.00	502,704,849.58
22	KOGI	540,751,360.17	526,180,215.74	14,571,144.44	0.00	0.00	526,180,215.74
23	KWARA	435,519,104.81	423,783,560.07	11,735,544.74	0.00	0.00	423,783,560.07
24	LAGOS	655,432,172.02	637,770,826.07	17,661,345.95	0.00	0.00	637,770,826.07
25	NASSARAWA	451,198,728.41	439,040,678.84	12,158,049.57	0.00	0.00	439,040,678.84
26	NIGER	579,544,677.47	563,928,204.12	15,616,473.34	0.00	0.00	563,928,204.12
27	OGUN	454,549,762.16	442,301,434.74	12,248,347.42	0.00	0.00	442,301,434.74
28	ONDO	455,450,296.19	443,177,683.42	12,272,612.77	191,648,204.28	0.00	634,825,887.70
29	OSUN	446,216,981.16	434,193,170.29	12,023,810.87	0.00	0.00	434,193,170.29
30	OYO	548,759,214.07	533,972,289.14	14,786,924.93	0.00	0.00	533,972,289.14
31	PLATEAU	510,912,912.05	497,145,797.65	13,767,114.40	0.00	0.00	497,145,797.65
32	RIVERS	527,652,144.21	513,433,972.66	14,218,171.55	1,252,629,174.77	0.00	1,766,063,147.43
33	SOKOTO	539,212,589.69	524,682,909.13	14,529,680.56	0.00	0.00	524,682,909.13
34	TARABA	471,294,332.18	458,594,784.31	12,699,547.87	0.00	0.00	458,594,784.31
35	YOBE	485,843,956.67	472,752,353.04	13,091,603.62	0.00	0.00	472,752,353.04
36	ZAMFARA	486,878,652.43	473,759,177.52	13,119,484.92	0.00	0.00	473,759,177.52
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00
		18,563,168,082.97	18,053,232,416.06	499,935,666.91	7,178,508,747.51	0.00	25,231,741,163.57

GROSS, NET AND ECOLOGICAL REVENUE ALLOCATION TO STATES AND LGCS

	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	584,894,528.68	572,549,449.65	12,345,079.03	296,890,325.82	288,243,034.78	8,647,291.04	20,992,370.07	1
2	ADAMAWA	487,381,749.30	474,248,708.15	13,133,041.15	374,484,535.32	363,577,218.76	10,907,316.56	24,040,357.71	2
3	AKWA IBOM	1,962,400,624.05	1,949,145,538.58	13,255,085.47	498,791,395.31	484,263,490.59	14,527,904.72	27,782,990.19	3
4	ANAMBRA	609,504,090.40	596,395,652.46	13,108,437.94	376,508,289.45	365,542,028.60	10,966,260.86	24,074,698.80	4
5	BAUCHI	585,238,141.08	569,468,251.05	15,769,890.03	427,411,414.83	414,962,538.67	12,448,876.16	28,218,766.19	5
6	BAYELSA	1,817,753,673.49	1,806,088,437.18	11,665,236.31	173,972,090.52	168,904,942.25	5,067,148.27	16,732,384.58	6
7	BENUE	548,698,589.41	533,913,298.08	14,785,291.33	465,089,769.26	451,543,465.30	13,546,303.96	28,331,595.29	7
8	BORNO	607,879,400.87	591,499,417.01	16,379,983.86	504,948,113.12	490,240,886.53	14,707,226.60	31,087,210.45	8
9	CROSS RIVER	491,994,840.76	478,737,494.75	13,257,346.01	325,524,144.73	316,042,858.96	9,481,285.77	22,738,631.78	9
10	DELTA	2,785,775,115.50	2,772,388,895.24	13,386,220.26	417,112,504.16	404,963,596.27	12,148,907.89	25,535,128.15	10
11	EBONYI	437,716,513.85	425,921,787.49	11,794,726.36	240,801,783.10	233,788,138.93	7,013,644.17	18,808,400.53	11
12	EDO	607,094,474.86	594,767,084.12	12,327,410.74	319,147,522.20	309,851,963.30	9,295,558.90	21,622,969.63	12
13	EKITI	437,469,512.97	425,681,412.32	11,788,100.65	253,414,706.30	246,033,695.44	7,381,010.86	19,169,111.51	13
14	ENUGU	492,037,303.24	478,778,813.03	13,258,490.21	324,258,627.32	314,814,201.28	9,444,426.04	22,702,916.25	14
15	GOMBE	460,846,972.91	448,428,940.71	12,418,032.20	222,182,237.91	215,710,910.59	6,471,327.32	18,889,359.52	15
16	IMO	699,193,534.92	685,486,208.08	13,707,326.84	434,578,691.33	421,921,059.55	12,657,631.79	26,364,958.63	16
17	JIGAWA	547,147,724.76	532,404,223.19	14,743,501.57	456,565,832.21	443,267,798.27	13,298,033.95	28,041,535.51	17
18	KADUNA	641,047,198.55	623,773,471.64	17,273,726.91	513,451,510.56	498,496,612.19	14,954,898.37	32,228,625.27	18
19	KANO	776,059,001.55	755,147,232.05	20,911,769.50	817,458,810.55	793,649,330.63	23,809,479.92	44,721,249.42	19
20	KATSINA	601,423,639.60	585,217,613.38	16,206,026.22	622,345,306.79	604,218,744.46	18,126,562.33	34,332,588.55	20
21	KEBBI	516,625,908.95	502,704,849.58	13,921,057.37	392,766,690.59	381,326,894.07	11,439,806.52	25,360,863.89	21
22	KOGI	540,751,360.17	526,180,215.73	14,571,144.44	405,953,144.30	394,129,266.31	11,823,877.99	26,395,022.43	22
23	KWARA	435,519,104.81	423,783,560.07	11,735,544.74	287,254,371.12	278,887,798.96	8,366,632.17	20,102,176.91	23
24	LAGOS	655,432,172.02	637,770,826.07	17,661,345.95	489,336,726.23	475,084,200.22	14,252,526.01	31,913,871.96	24
25	NASSARAWA	451,188,728.41	439,040,678.84	12,148,049.57	256,280,408.59	248,815,930.67	7,464,477.92	19,622,527.49	25
26	NIGER	579,544,677.47	563,928,204.13	15,616,473.35	474,355,267.56	460,539,094.72	13,816,172.84	29,432,646.19	26
27	OGUN	454,549,782.16	442,301,434.74	12,248,347.42	338,403,332.78	328,546,925.03	9,856,407.75	22,104,755.17	27
28	ONDO	647,096,500.47	634,825,887.70	12,270,612.77	323,196,588.32	313,783,095.46	9,413,492.86	21,686,105.64	28
29	OSUN	446,216,981.16	434,193,170.29	12,023,810.87	437,777,950.33	425,027,136.24	12,750,814.09	24,774,624.96	29
30	OYO	548,759,214.07	533,972,289.14	14,786,924.93	552,222,727.01	536,138,569.91	16,084,157.10	30,871,082.03	30
31	PLATEAU	510,912,912.05	497,145,797.65	13,767,114.40	346,169,689.75	336,087,048.30	10,082,611.45	23,849,725.85	31
32	RIVERS	1,780,281,318.98	1,766,063,147.43	14,218,171.55	429,096,483.83	416,598,527.99	12,497,955.84	26,716,127.39	32
33	SOKOTO	539,212,589.69	524,682,909.13	14,529,680.56	432,166,573.03	419,579,197.11	12,587,375.91	27,117,056.47	33
34	TARABA	471,294,332.18	458,594,547.81	12,699,547.87	323,910,292.32	314,476,011.97	9,434,280.36	22,133,828.23	34
35	YOBE	485,843,956.67	472,752,353.05	13,091,603.62	325,663,412.28	316,178,070.18	9,485,342.11	22,576,945.73	35
36	ZAMFARA	486,878,662.43	473,759,177.51	13,119,484.92	294,258,662.99	285,688,022.32	8,570,640.67	21,690,125.59	36
37	FCT-ABUJA	0.00	0.00	0.00	129,965,012.42	126,179,623.71	3,785,388.71	3,785,388.71	37
		25,731,676,830.44	25,231,741,163.53	499,935,666.91	14,303,714,914.27	13,897,101,858.51	416,613,055.76	916,548,722.66	

1		2		3		4		5		6		7		8		9	
S/NO	STATES	NO OF LGVTS	STATES GROSS	NET STAT + MIN REV LESS ECOLOGY	LGCS GROSS REVENUE	LGCS NET STAT. LESS ECOLOGY	TOTAL PAID (5+7)	SNO	1	2	3	4	5	6	7	8	9
1	ABIA	17	584,894,528.68	572,549,449.65	296,890,325.82	288,243,034.78	860,792,484.43	1	584,894,528.68	572,549,449.65	296,890,325.82	288,243,034.78	860,792,484.43	1	584,894,528.68	572,549,449.65	296,890,325.82
2	ADAMAWA	21	487,381,749.30	474,248,708.15	374,484,535.32	363,577,218.76	837,825,928.91	2	487,381,749.30	474,248,708.15	374,484,535.32	363,577,218.76	837,825,928.91	2	487,381,749.30	474,248,708.15	374,484,535.32
3	AKWA IBOM	31	1,962,400,624.05	1,949,145,538.58	499,791,395.31	484,263,490.59	2,433,409,029.17	3	1,962,400,624.05	1,949,145,538.58	499,791,395.31	484,263,490.59	2,433,409,029.17	3	1,962,400,624.05	1,949,145,538.58	499,791,395.31
4	ANAMBRA	21	609,504,090.40	606,395,652.46	376,508,289.45	365,542,028.60	961,937,681.05	4	609,504,090.40	606,395,652.46	376,508,289.45	365,542,028.60	961,937,681.05	4	609,504,090.40	606,395,652.46	376,508,289.45
5	BAUCHI	20	585,238,141.08	569,468,251.05	427,411,414.83	414,962,538.67	984,430,789.72	5	585,238,141.08	569,468,251.05	427,411,414.83	414,962,538.67	984,430,789.72	5	585,238,141.08	569,468,251.05	427,411,414.83
6	BAVELSA	8	1,817,753,673.49	1,806,088,437.18	173,972,090.52	168,904,942.25	1,974,993,379.43	6	1,817,753,673.49	1,806,088,437.18	173,972,090.52	168,904,942.25	1,974,993,379.43	6	1,817,753,673.49	1,806,088,437.18	173,972,090.52
7	BENUE	23	548,698,589.41	533,913,298.08	465,089,769.26	451,543,465.30	986,456,763.37	7	548,698,589.41	533,913,298.08	465,089,769.26	451,543,465.30	986,456,763.37	7	548,698,589.41	533,913,298.08	465,089,769.26
8	BORNO	27	607,879,400.87	591,499,417.01	504,948,113.12	490,240,886.53	1,081,740,303.54	8	607,879,400.87	591,499,417.01	504,948,113.12	490,240,886.53	1,081,740,303.54	8	607,879,400.87	591,499,417.01	504,948,113.12
9	CROSS RIVER	18	491,994,840.76	478,737,494.75	326,524,144.73	316,042,858.96	794,780,353.71	9	491,994,840.76	478,737,494.75	326,524,144.73	316,042,858.96	794,780,353.71	9	491,994,840.76	478,737,494.75	326,524,144.73
10	DELTA	25	2,785,775,115.50	2,772,388,895.24	417,112,504.16	404,963,598.27	3,177,352,491.51	10	2,785,775,115.50	2,772,388,895.24	417,112,504.16	404,963,598.27	3,177,352,491.51	10	2,785,775,115.50	2,772,388,895.24	417,112,504.16
11	EBONYI	13	437,716,513.85	425,921,757.49	240,801,783.10	233,788,138.33	659,709,898.42	11	437,716,513.85	425,921,757.49	240,801,783.10	233,788,138.33	659,709,898.42	11	437,716,513.85	425,921,757.49	240,801,783.10
12	EDO	18	607,994,474.86	594,767,064.12	319,147,522.20	309,851,663.30	904,679,027.42	12	607,994,474.86	594,767,064.12	319,147,522.20	309,851,663.30	904,679,027.42	12	607,994,474.86	594,767,064.12	319,147,522.20
13	EKITI	16	437,469,512.97	426,681,412.32	253,414,706.30	246,033,695.44	671,715,107.76	13	437,469,512.97	426,681,412.32	253,414,706.30	246,033,695.44	671,715,107.76	13	437,469,512.97	426,681,412.32	253,414,706.30
14	ENUGU	17	492,037,303.24	478,778,813.03	324,258,627.32	314,814,201.28	793,593,014.31	14	492,037,303.24	478,778,813.03	324,258,627.32	314,814,201.28	793,593,014.31	14	492,037,303.24	478,778,813.03	324,258,627.32
15	GOMBE	11	460,846,972.91	448,428,940.71	222,162,237.91	215,710,910.59	664,139,851.30	15	460,846,972.91	448,428,940.71	222,162,237.91	215,710,910.59	664,139,851.30	15	460,846,972.91	448,428,940.71	222,162,237.91
16	IMO	27	699,193,534.92	685,486,208.08	434,578,691.33	421,921,059.55	1,107,407,267.63	16	699,193,534.92	685,486,208.08	434,578,691.33	421,921,059.55	1,107,407,267.63	16	699,193,534.92	685,486,208.08	434,578,691.33
17	JIGAWA	27	547,147,724.76	532,404,223.19	456,565,832.21	443,267,798.27	975,672,021.46	17	547,147,724.76	532,404,223.19	456,565,832.21	443,267,798.27	975,672,021.46	17	547,147,724.76	532,404,223.19	456,565,832.21
18	KADUNA	23	641,047,198.55	623,773,471.64	513,451,510.56	498,496,612.19	1,122,270,083.84	18	641,047,198.55	623,773,471.64	513,451,510.56	498,496,612.19	1,122,270,083.84	18	641,047,198.55	623,773,471.64	513,451,510.56
19	KANO	44	776,059,001.55	755,147,232.05	817,458,810.55	793,649,930.63	1,548,796,662.68	19	776,059,001.55	755,147,232.05	817,458,810.55	793,649,930.63	1,548,796,662.68	19	776,059,001.55	755,147,232.05	817,458,810.55
20	KATSINA	34	601,423,639.60	585,217,613.38	622,345,306.79	604,218,744.46	1,189,436,357.84	20	601,423,639.60	585,217,613.38	622,345,306.79	604,218,744.46	1,189,436,357.84	20	601,423,639.60	585,217,613.38	622,345,306.79
21	KEBBI	21	516,625,906.95	502,704,849.58	392,766,690.59	381,326,884.07	884,031,733.65	21	516,625,906.95	502,704,849.58	392,766,690.59	381,326,884.07	884,031,733.65	21	516,625,906.95	502,704,849.58	392,766,690.59
22	KOGI	21	540,511,360.17	526,180,215.73	405,653,144.30	394,129,266.31	920,309,482.05	22	540,511,360.17	526,180,215.73	405,653,144.30	394,129,266.31	920,309,482.05	22	540,511,360.17	526,180,215.73	405,653,144.30
23	KWARA	16	435,519,104.81	423,783,560.07	287,254,371.12	278,887,738.96	702,671,299.02	23	435,519,104.81	423,783,560.07	287,254,371.12	278,887,738.96	702,671,299.02	23	435,519,104.81	423,783,560.07	287,254,371.12
24	LAGOS	20	655,432,172.02	637,770,826.07	489,336,726.23	475,084,200.22	1,112,855,026.29	24	655,432,172.02	637,770,826.07	489,336,726.23	475,084,200.22	1,112,855,026.29	24	655,432,172.02	637,770,826.07	489,336,726.23
25	NIGER	25	579,544,677.47	563,928,204.13	474,555,267.56	460,539,094.72	1,024,467,298.85	25	579,544,677.47	563,928,204.13	474,555,267.56	460,539,094.72	1,024,467,298.85	25	579,544,677.47	563,928,204.13	474,555,267.56
26	NIGER	25	579,544,677.47	563,928,204.13	474,555,267.56	460,539,094.72	1,024,467,298.85	26	579,544,677.47	563,928,204.13	474,555,267.56	460,539,094.72	1,024,467,298.85	26	579,544,677.47	563,928,204.13	474,555,267.56
27	OGUN	20	454,549,782.15	442,301,434.74	338,403,332.78	328,546,925.03	770,848,359.77	27	454,549,782.15	442,301,434.74	338,403,332.78	328,546,925.03	770,848,359.77	27	454,549,782.15	442,301,434.74	338,403,332.78
28	ONDO	18	647,098,500.47	634,825,887.70	323,196,588.32	313,783,995.46	948,608,983.16	28	647,098,500.47	634,825,887.70	323,196,588.32	313,783,995.46	948,608,983.16	28	647,098,500.47	634,825,887.70	323,196,588.32
29	OSUN	30	446,216,981.16	434,193,170.29	437,777,950.33	425,027,136.24	859,220,306.53	29	446,216,981.16	434,193,170.29	437,777,950.33	425,027,136.24	859,220,306.53	29	446,216,981.16	434,193,170.29	437,777,950.33
30	OYO	33	548,759,214.07	533,972,289.14	552,222,727.01	536,138,569.91	1,070,110,859.05	30	548,759,214.07	533,972,289.14	552,222,727.01	536,138,569.91	1,070,110,859.05	30	548,759,214.07	533,972,289.14	552,222,727.01
31	PLATEAU	17	510,912,912.05	497,145,797.65	346,169,659.75	336,087,048.30	833,232,845.95	31	510,912,912.05	497,145,797.65	346,169,659.75	336,087,048.30	833,232,845.95	31	510,912,912.05	497,145,797.65	346,169,659.75
32	RIVERS	23	1,780,281,318.98	1,766,063,147.43	429,096,483.83	416,598,527.99	2,182,661,675.42	32	1,780,281,318.98	1,766,063,147.43	429,096,483.83	416,598,527.99	2,182,661,675.42	32	1,780,281,318.98	1,766,063,147.43	429,096,483.83
33	SOKOTO	23	539,212,589.69	524,682,909.13	432,166,573.03	419,579,197.11	944,262,106.24	33	539,212,589.69	524,682,909.13	432,166,573.03	419,579,197.11	944,262,106.24	33	539,212,589.69	524,682,909.13	432,166,573.03
34	TARABA	16	471,294,332.18	458,594,784.31	323,910,292.32	314,476,011.97	773,070,796.27	34	471,294,332.18	458,594,784.31	323,910,292.32	314,476,011.97	773,070,796.27	34	471,294,332.18	458,594,784.31	323,910,292.32
35	YOBE	17	485,843,956.67	472,752,353.05	326,663,412.28	316,178,070.18	788,930,423.22	35	485,843,956.67	472,752,353.05	326,663,412.28	316,178,070.18	788,930,423.22	35	485,843,956.67	472,752,353.05	326,663,412.28
36	ZAMFARA	14	486,878,662.43	473,759,177.51	294,258,662.99	285,668,022.32	759,447,199.83	36	486,878,662.43	473,759,177.51	294,258,662.99	285,668,022.32	759,447,199.83	36	486,878,662.43	473,759,177.51	294,258,662.99
37	FCT-ABUJA	6	0.00	0.00	129,965,012.42	126,179,623.71	126,179,623.71	37	0.00	0.00	129,965,012.42	126,179,623.71	126,179,623.71	37	0.00	0.00	129,965,012.42
38	FCT-ABUJA	6	694,355,092.93	694,355,092.93	0.00	0.00	694,355,092.93	38	694,355,092.93	694,355,092.93	0.00	0.00	694,355,092.93	38	694,355,092.93	694,355,092.93	0.00
39	Federal Government	0	35,884,271,202.39	35,884,271,202.39	0.00	0.00	35,884,271,202.39	39	35,884,271,202.39	35,884,271,202.39	0.00	0.00	35,884,271,202.39	39	35,884,271,202.39	35,884,271,202.39	0.00
40	ECOLOGY	0	0.00	499,935,666.91	0.00												

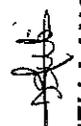
Pages 60 - 63 are relevant pages for Distribution of EXCESS BANK CHARGES RECOVERED. There will be no Distribution of Excess Bank Charges for the Month of June, 2025 (May, 2025 Account).

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

	=N=
Amount due for May, 2025	28,819,669,802.00
GRAND TOTAL	28,819,669,802.00


ZANNA-IBRAHIM, AMSA
 BANKING SERVICES DEPARTMENT


YAHAYA, HALIDU SAYUTI
 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	28,819,669,802.00	40,480,923,620.64	-11,661,253,818.64
LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-1,152,786,792.08	-1,619,236,944.83	466,450,152.75
	<u>27,666,883,009.92</u>	<u>38,861,686,675.81</u>	<u>-11,194,803,665.89</u>

DISTRIBUTION OF EMTLEVY TO THE THREE TIRES OF GOVERNMENT

Federal Government	15.00%	4,150,032,451.49	5,829,253,001.37	-1,679,220,549.88
Local Governments	35.00%	9,683,409,053.47	13,601,590,336.53	-3,918,181,283.06
State Governments	50.00%	13,833,441,504.96	19,430,843,337.91	-5,597,401,832.95
	<u>100.00%</u>	<u>27,666,883,009.92</u>	<u>38,861,686,675.81</u>	<u>-11,194,803,665.89</u>
		<u>27,666,883,009.92</u>	<u>38,861,686,675.81</u>	<u>-11,194,803,665.89</u>

Distribution of FGN ELECTRONIC MONEY TRANSFER LEVY (EMT)

DESCRIPTION		
Federal Government	14	3,873,363,621.39
FCT-ABUJA	1	276,668,830.10
	<u>15.00</u>	<u>4,150,032,451.49</u>

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DISTRIBUTION OF ELECTRONIC MONEY TRANSFER FEE TO LOCAL

GOVERNMENTS

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

Apr 2025 May 2025

SNO	STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS	AMT PM
1	ABIA	106,342,347.49	58,817,054.67	30,265,182.70	195,424,584.85	276,774,658.60
2	ADAMAWA	131,364,076.31	65,751,035.80	9,930,558.42	207,045,670.53	292,065,162.94
3	AKWA IBO	193,918,398.26	81,360,328.02	15,415,483.75	290,694,210.13	409,070,420.25
4	ANAMBRA	131,364,076.31	86,794,245.44	53,772,547.24	271,930,868.98	384,275,075.32
5	BAUCHI	125,108,644.10	96,433,127.16	8,957,252.78	230,499,024.04	324,466,886.19
6	BAVELSA	50,043,457.64	33,351,635.84	7,976,472.58	93,371,566.05	131,310,513.31
7	BENUE	143,874,940.72	87,566,564.43	10,827,741.72	242,269,228.87	341,671,053.46
8	BORNO	168,896,669.54	88,154,210.23	12,613,588.40	267,664,468.17	377,264,644.72
9	CROSS RIV	112,597,779.69	59,957,844.43	13,810,782.49	186,366,406.61	262,501,255.41
10	DELTA	156,385,805.13	85,058,333.06	50,606,109.79	292,050,267.97	413,082,654.81
11	EBONYI	81,320,618.67	45,109,023.38	7,926,702.51	134,356,344.55	189,299,367.54
12	EDO	112,597,779.69	66,793,534.22	43,107,141.55	222,498,455.46	315,382,371.40
13	EKITI	100,086,915.28	49,482,137.27	9,514,456.19	159,083,508.74	225,303,408.17
14	ENUGU	106,342,347.49	67,602,237.88	31,117,057.43	205,061,642.80	290,191,450.05
15	GOMBE	68,809,754.26	48,852,603.63	6,254,696.02	123,917,053.90	174,353,153.83
16	IMO	168,896,669.54	81,665,226.28	26,859,214.20	277,421,110.01	391,368,593.62
17	JIGAWA	168,896,669.54	90,252,228.73	5,774,264.03	264,923,162.30	372,383,863.53
18	KADUNA	143,874,940.72	125,905,940.27	29,472,342.66	299,253,223.65	423,105,775.92
19	KANO	275,239,017.02	194,749,728.99	38,358,358.21	508,347,104.22	716,764,526.83
20	KATSINA	212,684,694.97	120,219,653.19	12,469,094.98	345,373,443.14	486,561,115.17
21	KEBBI	131,364,076.31	67,214,759.12	7,042,732.93	205,621,568.36	289,787,605.42
22	KOGI	131,364,076.31	68,041,996.17	11,725,061.66	211,131,134.14	299,113,699.07
23	KWARA	100,086,915.28	49,209,781.42	14,822,099.77	164,118,796.47	232,063,139.69
24	LAGOS	125,108,644.10	187,067,646.13	1,149,058,598.14	1,461,234,888.36	1,998,886,611.05
25	NASSARAWA	81,320,618.67	38,670,566.76	12,132,722.56	132,123,907.99	186,474,974.49
26	NIGER	156,385,805.13	81,983,801.47	15,494,475.67	253,864,082.27	357,099,047.24
27	OGUN	125,108,644.10	77,373,260.85	43,583,354.58	246,065,259.53	346,774,892.00
28	ONDO	112,597,779.69	71,415,302.80	20,698,978.48	204,712,060.98	288,998,811.84
29	OSUN	187,662,966.15	71,052,334.62	18,943,149.62	277,658,450.39	390,326,898.63
30	OYO	206,429,262.77	116,048,310.50	47,260,296.49	369,737,869.76	521,392,752.09
31	PLATEAU	106,342,347.49	65,971,257.39	17,512,747.79	189,826,352.67	268,265,877.34
32	RIVERS	143,874,940.72	107,618,229.68	56,165,510.87	307,658,681.27	434,907,679.34
33	SOKOTO	143,874,940.72	76,727,829.58	10,632,586.61	231,235,356.91	325,853,353.29
34	TARABA	100,086,915.28	47,749,669.32	6,795,816.13	154,632,400.73	218,046,071.14
35	YOBE	106,342,347.49	48,182,495.75	6,570,923.33	161,095,766.57	226,397,550.53
36	ZAMFARA	87,576,050.87	67,655,119.29	6,160,406.52	161,391,576.68	227,258,832.31
37	FCT-ABUJA	37,532,593.23	29,163,660.27	67,053,301.89	133,749,555.39	192,746,589.99
Grand Total		4,841,704,526.74	2,905,022,716.04	1,936,681,810.69	9,683,409,053.47	13,601,590,336.53

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DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO STATE GOVERNMENTS

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

Apr 2025

May 2025

SNO	STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS
1	1ABIA	192,131,132.01	8,487,6442	84,876,442.43	1.618781%
2	2ADAMAWA	192,131,132.01	9,488,2582	94,882,581.87	0.531151%
3	3AKWA IBOM	192,131,132.01	11,740,7701	117,407,701.49	0.824521%
4	4ANAMBRA	192,131,132.01	12,524,9161	125,249,161.45	2.876109%
5	5BAUCHI	192,131,132.01	13,915,8630	139,158,630.29	0.479039%
6	6BAYELSA	192,131,132.01	5,101,4474	51,014,473.62	0.426634%
7	7BENUE	192,131,132.01	12,636,3637	126,363,636.85	0.579139%
8	8BORNO	192,131,132.01	12,432,5553	124,325,553.28	0.674657%
9	9CROSS RIV	192,131,132.01	8,652,2669	86,522,668.63	0.738691%
10	10DELTA	192,131,132.01	12,274,4167	122,744,167.43	2.706747%
11	11EBONYI	192,131,132.01	6,509,4953	65,094,953.28	0.423297%
12	12EDO	192,131,132.01	9,638,6968	96,386,967.93	2.305653%
13	13EKITI	192,131,132.01	7,140,5612	71,405,611.84	0.508866%
14	14ENUGU	192,131,132.01	9,755,3974	97,553,974.50	1.664344%
15	15GOMBE	192,131,132.01	7,049,7158	70,497,158.05	0.334522%
16	16IMO	192,131,132.01	11,784,7687	117,847,687.47	1.436607%
17	17JIGAWA	192,131,132.01	13,023,9233	130,239,233.15	0.308846%
18	18KADUNA	192,131,132.01	18,168,9620	181,689,619.63	1.576374%
19	19KANO	192,131,132.01	28,103,5224	281,035,224.45	2.051657%
20	20KATSINA	192,131,132.01	17,348,3976	173,483,975.52	0.666929%
21	21KEBBI	192,131,132.01	9,699,4820	96,994,820.04	0.376692%
22	22KOGI	192,131,132.01	9,818,8571	98,188,571.38	0.627133%
23	23KWARA	192,131,132.01	7,101,2586	71,012,586.46	0.792783%
24	24LAGOS	192,131,132.01	26,994,9531	269,949,530.55	61.459193%
25	25NASSARAW	192,131,132.01	5,580,3885	55,803,884.64	0.648938%
26	26NIGER	192,131,132.01	11,830,7410	118,307,410.07	0.828746%
27	27OGUN	192,131,132.01	11,165,4131	111,654,130.88	2.331124%
28	28ONDO	192,131,132.01	10,305,6450	103,056,449.71	1.107117%
29	29OSUN	192,131,132.01	10,253,2665	102,532,665.44	1.013204%
30	30OYO	192,131,132.01	16,746,4485	167,464,484.59	2.527791%
31	31PLATEAU	192,131,132.01	9,520,0374	95,200,374.48	0.936697%
32	32RIVERS	192,131,132.01	15,529,9386	155,299,385.98	3.004100%
33	33SOKOTO	192,131,132.01	11,072,2736	110,722,736.89	0.568700%
34	34TARABA	192,131,132.01	6,890,5559	68,905,559.48	0.363485%
35	35YOBE	192,131,132.01	6,953,0153	69,530,153.28	0.351456%
36	36ZAMFARA	192,131,132.01	9,763,0285	97,630,285.45	0.329499%
Grand Total		6,916,720,752.48	415,003.25	4,150,032,451.49	100.00%
		13,833,441,504.96	2,766,688,300.99	21,116,209.22	9.116209.22
		19,430,843,337.90	420,671,457	271,384,979.93	9.7233694.64

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS =N=997816992.45 IS NOT INCLUDED IN THIS TABLE

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Prepared by: MARI T. ALI	Checked by: <i>[Signature]</i>	Date: 11-06-2025
Signature: <i>[Signature]</i>	Signature: <i>[Signature]</i>	Date: 13/6/85
Research & Statistics Dept:	Revenue Accounting & Refunds Dept:	
Approved By: Executive Chairman FIRS	Checked by: <i>[Signature]</i>	Date: 13-06-2025
Signature: <i>[Signature]</i>	Signature: <i>[Signature]</i>	Date: 11/6/25
Counter reviewed by: <i>[Signature]</i>	Signature: <i>[Signature]</i>	Date: 13-06-2025

S/NO	STATES	ACTUAL COLLECTION =N=	% INDICES FOR DERIVATION
1	Abia	450,374,742.50	1.56
2	Adamawa	147,776,167.01	0.51
3	Akwabom	229,397,079.62	0.80
4	Anambra	800,186,714.82	2.78
5	Bauchi	133,292,452.10	0.46
6	Bayelsa	118,697,508.58	0.41
7	Benue	161,127,108.91	0.56
8	Borno	187,702,208.37	0.65
9	Cross River	205,517,596.59	0.71
10	Delta	753,067,109.96	2.61
11	Ebonyi	117,956,882.56	0.41
12	Edo	641,475,320.69	2.23
13	Ekiti	141,584,169.44	0.49
14	Enugu	463,051,449.87	1.61
15	FCT	997,816,992.45	3.46
16	Gombe	93,075,833.60	0.32
17	Imo	399,690,687.44	1.39
18	Igawa	85,926,548.04	0.30
19	Kaduna	438,576,527.71	1.52
20	Kano	570,808,901.94	1.98
21	Katsina	185,552,008.70	0.64
22	Kebbi	104,802,573.33	0.36
23	Kogi	174,480,084.25	0.61
24	Kwara	220,566,960.87	0.77
25	Lagos	17,099,086,281.77	59.33
26	Nasarawa	180,546,466.68	0.63
27	Niger	230,572,554.64	0.80
28	Ogun	648,561,824.10	2.25
29	Ondo	308,020,513.14	1.07
30	Osun	281,892,107.41	0.98
31	Oyo	703,278,221.60	2.44
32	Plateau	260,606,365.95	0.90
33	Rivers	835,796,292.74	2.90
34	Sokoto	158,223,015.08	0.55
35	Taraba	101,128,216.23	0.35
36	Yobe	97,781,597.20	0.34
37	Zamfara	91,672,716.09	0.32
		28,819,669,802.00	100.00

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



NON IMPORT EMT COLLECTION FOR THE MONTH

SN STATE COLLECTIONS INDICES FOR DERIVATION COLLECTIONS

May 2025 Apr 2025

SN	STATE	May 2025	Apr 2025
1	ABIA	450,374,742.50	666,474,543.93
2	ADAMAWA	147,776,167.01	226,066,954.53
3	AKWA IBOM	229,397,079.62	333,424,590.81
4	ANAMBRA	800,186,714.82	1,158,388,751.10
5	BAUCHI	133,292,452.10	197,664,375.44
6	BAYELSA	118,697,508.58	169,079,596.15
7	BENUE	161,127,108.91	246,752,861.04
8	BORNO	187,702,208.37	282,930,991.95
9	CROSS RIVER	205,517,596.59	299,475,350.03
10	DELTA	753,067,109.96	1,100,347,602.16
11	EBONYI	117,956,882.56	174,296,356.54
12	EDO	641,475,320.69	943,515,717.66
13	EKITI	141,584,169.44	226,406,027.98
14	ENUGU	463,051,449.87	682,499,462.79
15	GOMBE	93,075,833.60	135,138,048.14
16	IMO	399,690,687.44	586,640,854.53
17	JIGAWA	85,926,548.04	124,642,689.36
18	KADUNA	438,576,527.71	657,201,151.42
19	KANO	570,808,901.94	842,336,851.72
20	KATSINA	185,552,008.70	282,057,271.28
21	KEBBI	104,802,573.33	161,579,682.04
22	KOGI	174,480,084.25	283,069,757.61
23	KWARA	220,566,960.87	332,690,109.20
24	LAGOS	17,099,086,281.77	23,220,163,112.45
25	NASSARAWA	180,546,466.68	266,844,649.32
26	NIGER	230,572,554.64	331,523,116.63
27	OGUN	648,561,824.10	928,022,013.87
28	ONDO	308,020,513.14	454,298,061.62
29	OSUN	281,892,107.41	400,715,284.70
30	OYO	703,278,221.60	1,018,327,806.23
31	PLATEAU	260,606,365.95	390,317,150.65
32	RIVERS	835,796,292.74	1,215,078,221.92
33	SOKOTO	158,223,015.08	237,923,518.64
34	TARABA	101,128,216.23	154,622,344.62
35	YOBE	97,781,597.20	139,100,946.87
36	ZAMFARA	91,672,716.09	137,153,848.66
37	FCT-ABUJA	997,816,992.45	1,474,153,947.02
Grand Total		28,819,669,801.98	40,480,923,620.61
		100.00	100.00

SOURCE: FEDERAL INLAND REVENUE SERVICE- EMT DIRECTORATE

16 June 2025

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