

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

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<u>Balance as at 30th April, 2025</u>	642,264,589,877.19

GRAND TOTAL	642,264,589,877.19
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ZANNA-IBRAHIM, AMSA


YAHAYA, HALIDU SAYUTI


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BANKING SERVICES DEPARTMENT BANKING SERVICES DEPARTMENTME BANKING SERVICES DEPARTMENT

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Distribution of FGN Value Added Tax (VAT)

DESCRIPTION	Apr 2025	Mar 2025	INCREASE/DECI
Federal Government	83,730,750,053.11	83,124,935,992.81	605,814,060
FCT-ABUJA	5,980,767,860.94	5,937,495,428.06	43,272,432
	15.00	89,711,517,914.05	649,086,493

DESCRIPTION	Apr 2025	Mar 2025	INCREASE/DECREA
Federal Government	89,711,517,914.05	89,062,431,420.87	649,086,493.17
State Governments	299,038,393,046.82	296,874,771,402.91	2,163,621,643.91
Local Governments	209,326,875,132.77	207,812,339,982.03	1,514,535,150.74
FIRS -VAT Cost of Collections	100.00%	593,749,542,805.81	4,327,243,287.83
FIRS -VAT Cost of Collections	0.00%	22,135,303,550.61	-468,654,201.74
NCS -IMPORT VAT Cost of Collections	0.00%	3,555,280,044.48	654,532,349.84
NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0.00%	25,690,583,595.09	185,878,148.10
	0.00%	18,497,220,188.46	133,832,266.63
	0.00%	18,363,387,921.83	133,832,266.63
	0.00%	637,617,636,174.63	4,646,953,702.56
	0.00%	18,497,220,188.46	133,832,266.63
	0.00%	642,264,589,877.19	4,646,953,702.56

Distribution of Value Added Tax (VAT)

DESCRIPTION	Apr 2025	Mar 2025	INCREASE/DECREASE
VAT FOR DISTRIBUTION	642,264,589,877.19	637,617,636,174.63	4,646,953,702.56
VAT DEDUCTIONS AT SOURCE	-44,187,803,783.55	-43,868,093,368.82	-319,710,414.73
	598,076,786,093.64	593,749,542,805.81	4,327,243,287.83

TOTAL VALUE ADDED TAX (VAT)

FEDERATION ACCOUNT: April, 2025



NON IMPORT VAT COLLECTION FOR THE MONTH

SN	STATE	COLLECTIONS INDICES FOR DERIVATION	COLLECTIONS	Mar 2025
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1	ABIA	893,050,370.02	0.1923	1,340,238,949.98
2	ADAMAWA	3,581,256,002.44	0.7710	4,176,051,224.63
3	AKWA IBOM	9,673,656,211.13	2.0826	5,570,054,187.34
4	ANAMBRA	1,638,387,529.11	0.3527	2,771,802,279.13
5	BAUCHI	1,529,177,294.98	0.3292	2,404,134,057.45
6	BAYELSA	17,537,839,435.10	3.7756	7,253,470,212.20
7	BENUE	3,522,404,280.92	0.7583	388,499,617.20
8	BORNO	1,199,393,720.81	0.2582	3,441,347,087.13
9	CROSS RIVER	919,391,690.91	0.1979	450,013,380.41
10	DELTA	7,849,525,780.38	1.6899	5,065,540,946.62
11	EBONYI	2,175,067,033.18	0.4683	1,706,269,455.16
12	EDO	4,778,874,261.50	1.0288	4,393,758,833.66
13	EKITI	904,151,020.30	0.1947	1,360,857,316.51
14	ENUGU	1,305,228,768.57	0.2810	1,822,966,678.02
15	GOMBE	2,523,871,540.57	0.5434	1,247,143,797.68
16	IMO	698,560,686.45	0.1504	551,469,061.93
17	JIGAWA	2,499,026,681.67	0.5380	3,991,138,072.08
18	KADUNA	2,472,321,363.91	0.5323	1,497,800,556.21
19	KANO	8,635,127,240.83	1.8590	6,468,693,426.48
20	KATSINA	1,584,574,422.74	0.3411	1,014,315,538.18
21	KEBBI	2,197,772,470.73	0.4731	1,319,920,656.74
22	KOGI	1,779,308,520.33	0.3831	2,578,146,915.54
23	KWARA	8,330,438,493.39	1.7934	1,113,541,664.14
24	LAGOS	261,448,806,783.31	56.2860	241,804,171,543.84
25	NASSARAWA	998,288,772.36	0.2149	2,713,965,342.07
26	NIGER	2,957,578,990.07	0.6367	898,120,656.84
27	OGUN	2,335,139,196.80	0.5027	3,270,467,189.35
28	ONDO	1,038,958,806.51	0.2237	1,995,927,964.64
29	OSUN	1,163,798,935.08	0.2505	2,514,330,488.76
30	OYO	22,521,578,973.78	4.8486	26,024,608,115.63
31	PLATEAU	4,612,899,827.74	0.9931	1,609,799,819.64
32	RIVERS	52,959,830,899.52	11.4015	103,907,134,147.04
33	SOKOTO	3,151,152,517.09	0.6784	2,592,258,353.99
34	TARABA	1,153,618,953.32	0.2484	1,156,234,451.64
35	YOBE	3,161,718,657.41	0.6807	2,520,474,427.06
36	ZAMFARA	3,398,966,565.75	0.7317	1,950,140,013.03
37	FCT-ABUJA	15,369,844,954.48	3.3089	37,695,445,015.05
Grand Total		464,500,587,653.19	100.00	492,580,251,443.00
		464,500,587,653.19	100.00	492,580,251,443.00

MONTH	VATACT	BUDGET	DIFFERENCE	CUMMULATIVE DIFF
01 January	649,560,925,265.91	625,133,000,000.00	24,427,925,265.91	24,427,925,265.91
02 February	771,886,314,511.10	625,133,000,000.00	146,753,314,511.10	171,181,239,777.01
03 March	654,455,847,385.22	625,133,000,000.00	29,322,847,385.22	200,504,087,162.23
04 April	637,617,636,174.63	625,133,000,000.00	12,484,636,174.63	212,988,723,336.86
05 May	642,264,589,877.19	625,133,000,000.00	17,131,589,877.19	230,120,313,214.05
	3,355,785,313,214.05	3,125,665,000,000.00	230,120,313,214.05	

VAT INCOME DISTRIBUTION FOR THE YEAR 2025 VAT REVENUE



S/NO	STATES	ACTUAL COLLECTION = N	% INDICES FOR DERIVATION
1	ABIA	893,050,370.02	0.19
2	ADAMAWA	3,581,256,002.44	0.77
3	AKWA IBOM	9,673,656,211.13	2.08
4	ANAMBRA	1,638,387,529.11	0.35
5	BAUCHI	1,529,177,294.98	0.33
6	BAYELSA	17,537,839,435.10	3.78
7	BENUE	3,522,404,280.92	0.76
8	BORNO	1,199,393,720.81	0.26
9	CROSS RIVER	919,391,690.91	0.20
10	DELTA	7,849,525,780.38	1.69
11	EBONYI	2,175,067,033.18	0.47
12	EDO	4,778,874,261.50	1.03
13	EKITI	904,151,020.30	0.19
14	ENUGU	1,305,228,768.57	0.28
15	GOMBE	2,523,871,540.57	0.54
16	IMO	698,560,686.45	0.15
17	JIGAWA	2,499,026,681.67	0.54
18	KADUNA	2,472,321,363.91	0.53
19	KANO	8,635,127,240.83	1.86
20	KATSINA	1,584,574,422.74	0.34
21	KEBBI	2,197,772,470.73	0.47
22	KOGI	1,779,308,520.33	0.38
23	KWARA	8,330,438,493.39	1.79
24	LAGOS	261,448,806,783.31	56.29
25	ONDO	1,038,958,806.51	0.22
26	NASARAWA	998,288,772.36	0.21
27	NIGER	2,957,578,990.07	0.64
28	OGUN	2,335,139,196.80	0.50
29	OSUN	1,163,798,935.08	0.25
30	OYO	22,521,578,973.78	4.85
31	PLATEAU	4,612,899,827.74	0.99
32	RIVERS	52,959,830,899.52	11.40
33	SOKOTO	3,151,152,517.09	0.68
34	TARABA	1,153,618,953.32	0.25
35	YOBE	3,161,718,657.41	0.68
36	ZAMFARA	3,398,966,565.75	0.73
37	FCT	15,369,844,954.48	3.31
		464,500,587,653.18	100.00

Research & Statistics Dept:

Revenue Accounting & Refunds Dept:

Prepared by: MARA T. ALI Signature: <i>[Signature]</i>	Checked by: [Signature] Signature: <i>[Signature]</i>	Date: 9-05-2025
Approved By: Executive Chairman FIRS Signature: <i>[Signature]</i>	Counter reviewed by: [Signature] Signature: <i>[Signature]</i>	Date: 12/05/2025
		Date: 9/5/25

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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	177,764,002,224.01	464,500,587,653.18	642,264,589,877.19
MAY			
JUNE			
JULY			
AUGUST			
SEPTEMBER			
OCTOBER			
NOVEMBER			
DECEMBER			
TOTAL	684,761,276,637.86	2,021,463,111,310.28	2,706,224,387,948.14

Prepared by: 
ZANNA-IBRAHIM, AMSA
A/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 EQUALLY 50% POPULATION 30% DERIVATION 20% GROSS GROSS

Mar 2025 Apr 2025

SNO	STATE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36																																																																																																																																																																																																																																																																																																																																											
1	ABIA	4,153,311,014.54	2833999	1,834,779,504.63	0.19226	118,921,428.52	6,107,011,947.68	6,119,703,078.79	6,119,703,078.79	1	ADAMAWA	4,153,311,014.54	3168101	2,051,082,863.26	0.77099	476,891,443.07	6,681,285,320.86	6,704,592,773.29	6,704,592,773.29	2	AKWA IB	4,153,311,014.54	3920208	2,538,009,820.14	2.08259	1,288,174,837.86	7,979,495,672.54	7,369,952,338.62	7,369,952,338.62	3	ANAMBRA	4,153,311,014.54	4182032	2,707,519,163.31	0.35272	218,172,895.91	7,079,003,073.76	7,172,986,648.16	7,172,986,648.16	4	BAUCHI	4,153,311,014.54	4646665	3,008,201,044.17	0.32921	203,630,113.68	7,365,142,172.39	7,423,502,120.51	7,423,502,120.51	5	BAYELSA	4,153,311,014.54	1703358	1,102,783,151.10	3.77563	2,335,394,495.90	7,591,488,661.54	6,164,841,915.76	6,164,841,915.76	6	BENUE	4,153,311,014.54	4219244	2,731,610,849.62	0.75832	469,054,560.59	7,353,976,424.75	6,885,817,503.35	6,885,817,503.35	7	BORNO	4,153,311,014.54	4151193	2,687,553,466.37	0.25821	159,715,083.74	7,000,579,564.65	7,240,559,285.42	7,240,559,285.42	8	CROSS RI	4,153,311,014.54	2888966	1,870,366,082.12	0.19793	122,429,122.61	6,146,106,219.27	6,038,833,303.60	6,038,833,303.60	9	DELTA	4,153,311,014.54	4098391	2,653,368,546.97	1.68989	1,045,267,826.22	7,851,947,387.73	7,418,623,587.33	7,418,623,587.33	10	EBONYI	4,153,311,014.54	2173501	1,407,161,783.79	0.46826	289,638,846.12	5,850,111,644.45	5,742,956,313.77	5,742,956,313.77	11	EDO	4,153,311,014.54	3218332	2,083,603,273.21	1.02882	636,370,100.67	6,873,284,388.43	6,765,294,708.77	6,765,294,708.77	12	EKITI	4,153,311,014.54	2384212	1,543,579,695.08	0.19465	120,399,626.42	5,817,290,336.05	5,833,301,439.50	5,833,301,439.50	13	ENUGU	4,153,311,014.54	3257298	2,108,830,529.18	0.281	173,808,415.41	6,435,949,959.13	6,454,780,491.77	6,454,780,491.77	14	GOMBE	4,153,311,014.54	2353879	1,523,941,591.22	0.54335	336,086,764.05	6,013,339,369.81	5,798,962,686.74	5,798,962,686.74	15	IMO	4,153,311,014.54	3934899	2,547,521,025.23	0.15039	93,022,563.48	6,793,854,603.25	6,724,331,603.60	6,724,331,603.60	16	JIGAWA	4,153,311,014.54	4348649	2,815,389,863.59	0.53800	332,778,343.60	7,301,479,221.72	7,439,233,568.43	7,439,233,568.43	17	KADUNA	4,153,311,014.54	6066562	3,927,596,171.05	0.53225	329,222,178.52	8,410,129,364.10	8,217,943,779.49	8,217,943,779.49	18	KANO	4,153,311,014.54	9383682	6,075,156,487.89	1.85901	1,149,881,016.09	11,378,348,518.52	10,998,803,906.58	10,998,803,906.58	19	KATSINA	4,153,311,014.54	5792578	3,750,214,235.56	0.34114	211,006,971.46	8,114,532,221.56	7,978,737,182.09	7,978,737,182.09	20	KEBBI	4,153,311,014.54	3238628	2,096,743,251.32	0.47315	292,662,374.43	6,542,716,640.29	6,377,119,353.67	6,377,119,353.67	21	KOGI	4,153,311,014.54	3278487	2,122,548,650.79	0.38306	236,938,383.45	6,512,798,048.77	6,566,971,110.60	6,566,971,110.60	22	KWARA	4,153,311,014.54	2371089	1,535,083,640.06	1.79342	1,109,307,693.11	6,797,702,347.71	5,792,585,373.98	5,792,585,373.98	23	LAGOS	4,153,311,014.54	9013534	5,835,516,163.32	56.2860	4,815,354,911.89	44,804,182,257.76	41,478,637,697.71	41,478,637,697.71	24	NASSARA	4,153,311,014.54	1863275	1,206,316,156.60	0.21492	132,935,308.99	5,492,562,480.13	5,675,095,833.17	5,675,095,833.17	25	NIGER	4,153,311,014.54	3950249	2,557,458,878.20	0.63672	393,840,627.87	7,104,610,520.61	6,779,445,102.66	6,779,445,102.66	26	OGUN	4,153,311,014.54	3728098	2,413,634,514.92	0.50272	310,954,564.70	6,877,900,094.16	6,946,317,692.34	6,946,317,692.34	27	ONDO	4,153,311,014.54	3441024	2,227,777,889.17	0.22367	138,351,060.13	6,519,439,963.84	6,595,443,432.10	6,595,443,432.10	28	OSUN	4,153,311,014.54	3423535	2,216,455,210.95	0.25055	154,975,168.83	6,524,741,394.31	6,651,868,436.51	6,651,868,436.51	29	OYO	4,153,311,014.54	5591589	3,620,090,513.62	4.84856	2,999,045,108.66	10,772,446,636.81	11,114,084,678.44	11,114,084,678.44	30	PLATEAU	4,153,311,014.54	3178712	2,057,952,606.44	0.99309	614,268,417.02	6,825,532,038.01	6,376,444,657.56	6,376,444,657.56	31	RIVERS	4,153,311,014.54	5185400	3,357,116,796.19	11.4015	7,052,299,574.54	14,562,727,385.27	21,018,821,245.35	21,018,821,245.35	32	SOKOTO	4,153,311,014.54	3696999	2,393,500,489.53	0.6784	419,617,494.58	6,966,428,998.65	6,837,804,471.41	6,837,804,471.41	33	TARABA	4,153,311,014.54	2300736	1,489,535,902.57	0.24836	153,619,570.07	5,796,466,487.18	5,752,939,767.12	5,752,939,767.12	34	YOBE	4,153,311,014.54	2321591	1,503,037,786.86	0.68067	421,024,515.44	6,077,373,316.84	5,944,414,728.25	5,944,414,728.25	35	ZAMFARA	4,153,311,014.54	3259846	2,110,480,148.03	0.73175	452,617,201.72	6,716,408,364.29	6,473,017,786.45	6,473,017,786.45	36	Grand Total	149,519,196,523.41	138568341	89,711,517,914.05	96.69	59,807,678,609.36	299,038,393,046.82	296,874,771,402.90

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS 3.31% IS NOT INCLUDED IN THIS TABLE TO MAKE 100%

DISTRIBUTION OF VAT TO LOCAL GOVERNMENTS

SNO STATES EQUALITY 50% POPULATION 30% DERIVATION 20% GROSS DEDUCTION NET VAT PMGROSS

Apr 2025 Mar 2025

1	ABIA	,298,809,352.23	1,271,452,046.56	0.192260332	80,490,508.84	3,650,751,907.63	0.00	3,650,751,907.63	3,657,515,023.44
2	ADAMAWA	,839,705,670.41	1,421,344,361.85	0.770990629	322,778,118.25	4,583,828,150.51	0.00	4,583,828,150.51	4,582,583,090.11
3	AKWA IBO	,191,946,465.84	1,758,771,433.77	2.08259289	871,885,323.55	6,822,603,223.16	0.00	6,822,603,223.16	6,377,647,621.04
4	ANAMBRA	,839,705,670.41	1,876,236,775.37	0.352720227	147,667,646.00	4,863,610,091.78	0.00	4,863,610,091.78	4,915,697,855.01
5	BAUCHI	,704,481,590.86	2,084,601,100.25	0.329208904	137,824,542.40	4,926,907,233.51	0.00	4,926,907,233.51	4,957,286,151.83
6	BAYELSA	,081,792,636.35	764,198,581.27	3.775633422	1,580,683,091.95	3,426,674,309.57	0.00	3,426,674,309.57	2,444,661,395.56
7	BENUE	,110,153,829.49	1,892,931,655.49	0.758320737	317,473,820.56	5,320,559,305.54	0.00	5,320,559,305.54	4,999,667,293.18
8	BORNO	,651,050,147.66	1,862,401,093.12	0.258211454	108,101,193.54	5,621,552,434.33	0.00	5,621,552,434.33	5,763,930,678.59
9	CROSS RIV	,434,033,431.78	1,296,112,572.07	0.197931222	82,864,648.53	3,813,010,652.37	0.00	3,813,010,652.37	3,741,128,214.73
10	DELTA	,380,601,988.58	1,838,711,878.35	1.689885005	707,476,695.00	5,926,790,561.93	0.00	5,926,790,561.93	5,608,966,151.03
11	EBONYI	,757,913,034.06	975,124,654.12	0.468259264	196,038,496.98	2,929,076,185.16	0.00	2,929,076,185.16	2,857,233,421.05
12	EDO	,434,033,431.78	1,443,880,117.07	1.028819853	430,719,289.66	4,308,632,838.51	0.00	4,308,632,838.51	4,220,588,225.80
13	EKITI	,163,585,272.69	1,069,658,537.93	0.194650135	81,491,008.95	3,314,734,819.57	0.00	3,314,734,819.57	3,324,675,563.32
14	ENUGU	,298,809,352.23	1,461,361,915.92	0.280969150	117,640,092.06	3,877,811,360.21	0.00	3,877,811,360.21	3,886,781,985.95
15	GOMBE	,487,464,874.97	1,056,049,868.72	0.543351636	227,476,199.97	2,770,990,943.67	0.00	2,770,990,943.67	2,630,342,056.97
16	IMO	,651,050,147.66	1,765,362,438.92	0.150389624	62,961,180.02	5,479,373,766.61	0.00	5,479,373,766.61	5,423,754,745.01
17	JIGAWA	,651,050,147.66	1,950,988,222.23	0.538002911	225,236,936.21	5,827,275,306.10	0.00	5,827,275,306.10	5,898,266,597.32
18	KADUNA	,110,153,829.49	2,721,716,793.29	0.532253657	222,829,989.54	6,054,700,612.32	0.00	6,054,700,612.32	5,916,055,491.57
19	KANO	,949,859,499.90	4,209,917,393.46	1.859013200	778,282,848.18	10,938,059,741.54	0.0010	10,938,059,741.54	10,632,077,489.93
20	KATSINA	,597,618,704.47	2,598,795,960.39	0.341135074	142,817,478.02	7,339,232,142.87	0.00	7,339,232,142.87	7,229,931,658.56
21	KEBBI	,839,705,670.41	1,452,985,762.75	0.473147404	198,084,934.99	4,490,776,368.15	0.00	4,490,776,368.15	4,373,003,688.34
22	KOGI	,839,705,670.41	1,470,868,199.23	0.383058400	160,368,835.85	4,470,942,705.49	0.00	4,470,942,705.49	4,496,922,159.33
23	KWARA	,163,585,272.69	1,063,771,004.02	1.793418289	750,821,292.66	3,978,177,569.37	0.00	3,978,177,569.37	3,297,962,862.37
24	LAGOS	,704,481,590.86	4,043,853,315.06	56.286001323	564,345,529.74	30,312,680,435.66	0.0030	30,312,680,435.66	30,312,680,435.66
25	NASSARAW	,757,913,034.06	835,944,124.20	0.214916579	89,975,631.79	2,683,832,790.05	0.00	2,683,832,790.05	2,804,086,304.17
26	NIGER	,380,601,988.58	1,772,249,099.40	0.636722335	266,566,193.63	5,419,417,281.61	0.00	5,419,417,281.61	5,191,349,621.96
27	OGUN	,704,481,590.86	1,672,582,746.81	0.502720397	210,465,779.40	4,587,530,117.07	0.00	4,587,530,117.07	4,621,347,492.93
28	ONDO	,434,033,431.78	1,543,789,185.20	0.223672227	93,641,216.45	4,071,463,833.43	0.00	4,071,463,833.43	4,117,452,532.81
29	OSUN	,056,722,386.29	1,535,942,878.67	0.250548431	104,893,040.33	5,697,558,305.29	0.00	5,697,558,305.29	5,764,352,643.50
30	OYO	,462,394,624.92	2,508,623,777.76	4.848557692	2,029,866,861.29	9,000,885,263.98	0.00	9,000,885,263.98	9,116,460,879.30
31	PLATEAU	,298,809,352.23	1,426,104,906.11	0.99308805	415,760,036.44	4,140,674,294.78	0.00	4,140,674,294.78	3,833,793,679.46
32	RIVERS	,110,153,829.49	2,326,390,179.47	11.40145617	4,773,262,383.05	10,209,806,392.01	0.0010	10,209,806,392.01	10,164,586,525.18
33	SOKOTO	,110,153,829.49	1,658,630,417.54	0.678395808	284,012,949.39	5,052,797,196.42	0.00	5,052,797,196.42	4,953,007,945.33
34	TARABA	,163,585,272.69	1,032,207,666.90	0.248356834	103,975,519.95	3,299,768,459.54	0.00	3,299,768,459.54	3,270,230,185.74
35	YOBE	,298,809,352.23	1,041,564,103.66	0.68067054	284,965,274.19	3,625,338,730.09	0.00	3,625,338,730.09	3,288,875,167.09
36	ZAMFARA	,893,137,113.60	1,462,505,056.69	0.731746451	306,348,396.02	3,661,990,566.32	0.00	3,661,990,566.32	3,495,910,273.53
37	FCT-ABUJA	811,344,477.26	630,432,716.20	3.308896773	1,385,282,043.17	2,827,059,236.63	0.00	2,827,059,236.63	4,611,975,965.08
	Grand Total	104,663,437,566.39	62,798,062,539.83	0.1922603315815	41,865,375,026.55	209,326,875,132.77	0.00	209,326,875,132.77	207,812,339,982.03

DISTRIBUTION OF NET VAT TO STATE GOVERNMENTS AND LGCS

SNO STATES	GROSS	DEDUCTION	STATE NET VAT	LGCS GROSS	LGCS NETVAT
1 ABIA	6,107,011,947.68	0.00	6,107,011,947.68	3,650,751,907.63	3,650,751,907.63
2 ADAMAWA	6,681,285,320.86	0.00	6,681,285,320.86	4,583,828,150.51	4,583,828,150.51
3 AKWA IBOM	7,979,495,672.54	0.00	7,979,495,672.54	6,822,603,223.16	6,822,603,223.16
4 ANAMBRA	7,079,003,073.76	0.00	7,079,003,073.76	4,863,610,091.78	4,863,610,091.78
5 BAUCHI	7,365,142,172.39	0.00	7,365,142,172.39	4,926,907,233.51	4,926,907,233.51
6 BAYELSA	7,591,488,661.54	0.00	7,591,488,661.54	3,426,674,309.57	3,426,674,309.57
7 BENUE	7,353,976,424.75	0.00	7,353,976,424.75	5,320,559,305.54	5,320,559,305.54
8 BORNO	7,000,579,564.65	0.00	7,000,579,564.65	5,621,552,434.33	5,621,552,434.33
9 CROSS RIVER	6,146,106,219.27	0.00	6,146,106,219.27	3,813,010,652.37	3,813,010,652.37
10 DELTA	7,851,947,387.73	0.00	7,851,947,387.73	5,926,790,561.93	5,926,790,561.93
11 EBONYI	5,850,111,644.45	0.00	5,850,111,644.45	2,929,076,185.16	2,929,076,185.16
12 EDO	6,873,284,388.43	0.00	6,873,284,388.43	4,308,632,838.51	4,308,632,838.51
13 EKITI	5,817,290,336.05	0.00	5,817,290,336.05	3,314,734,819.57	3,314,734,819.57
14 ENUGU	6,435,949,959.13	0.00	6,435,949,959.13	3,877,811,360.21	3,877,811,360.21
15 GOMBE	6,013,339,369.81	0.00	6,013,339,369.81	2,770,990,943.67	2,770,990,943.67
16 IMO	6,793,854,603.25	0.00	6,793,854,603.25	5,479,373,766.61	5,479,373,766.61
17 JIGAWA	7,301,479,221.72	0.00	7,301,479,221.72	5,827,275,306.10	5,827,275,306.10
18 KADUNA	8,410,129,364.10	0.00	8,410,129,364.10	6,054,700,612.32	6,054,700,612.32
19 KANO	11,378,348,518.52	0.00	11,378,348,518.52	10,938,059,741.54	10,938,059,741.54
20 KATSINA	8,114,532,221.56	0.00	8,114,532,221.56	7,339,232,142.87	7,339,232,142.87
21 KEBBI	6,542,716,640.29	0.00	6,542,716,640.29	4,490,776,368.15	4,490,776,368.15
22 KOGI	6,512,798,048.77	0.00	6,512,798,048.77	4,470,942,705.49	4,470,942,705.49
23 KWARA	6,797,702,347.71	0.00	6,797,702,347.71	3,978,177,569.37	3,978,177,569.37
24 LAGOS	44,804,182,257.76	7,667,853,446.50	37,136,328,811.26	30,312,680,435.66	30,312,680,435.66
25 NASSARAWA	5,492,562,480.13	0.00	5,492,562,480.13	2,683,832,790.05	2,683,832,790.05
26 NIGER	7,104,610,520.61	0.00	7,104,610,520.61	5,419,417,281.61	5,419,417,281.61
27 OGUN	6,877,900,094.16	0.00	6,877,900,094.16	4,587,530,117.07	4,587,530,117.07
28 ONDO	6,519,439,963.84	0.00	6,519,439,963.84	4,071,463,833.43	4,071,463,833.43
29 OSUN	6,524,741,394.31	0.00	6,524,741,394.31	5,697,558,305.29	5,697,558,305.29
30 OYO	10,772,446,636.81	0.00	10,772,446,636.81	9,000,885,263.98	9,000,885,263.98
31 PLATEAU	6,825,532,038.01	0.00	6,825,532,038.01	4,140,674,294.78	4,140,674,294.78
32 RIVERS	14,562,727,385.27	0.00	14,562,727,385.27	10,209,806,392.01	10,209,806,392.01
33 SOKOTO	6,966,428,998.65	0.00	6,966,428,998.65	5,052,797,196.42	5,052,797,196.42
34 TARABA	5,796,466,487.18	0.00	5,796,466,487.18	3,299,768,459.54	3,299,768,459.54
35 YOBE	6,077,373,316.84	0.00	6,077,373,316.84	3,625,338,730.09	3,625,338,730.09
36 ZAMFARA	6,716,408,364.29	0.00	6,716,408,364.29	3,661,990,566.32	3,661,990,566.32
37 FCT-ABUJA	0.00	0.00	0.00	2,827,059,236.63	2,827,059,236.63
Grand Total	299,038,393,046.82	7,667,853,446.50	291,370,539,600.32	209,326,875,132.77	209,326,875,132.77

GROSS SUMMARY OF STATUTORY REVENUE ALLOCATION AND VAT

FEDERATION ACCOUNT: April, 2025

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GRANDSUM

1	2	3	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS				10	11
			4	5	6	7	8	9			
SINO	STATES	NO OF L/GOVTS	GROSS STATUTORY 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	7,714,998,988.99	6,791,980,360.53	6,107,011,947.68	3,500,707,027.56	3,396,744,886.95	3,650,751,907.63	19,948,488,902.79	1	
2	ADAMAWA	21	5,746,838,385.84	4,494,828,088.81	6,681,285,320.86	4,415,639,481.94	4,287,028,623.24	4,583,828,150.51	20,046,970,183.43	2	
3	AKWA IBOM	31	35,462,058,240.97	33,944,301,763.15	7,979,495,672.54	5,881,372,314.81	5,710,070,208.56	6,822,603,223.16	54,456,470,867.40	3	
4	ANAMBRA	21	7,865,827,369.45	7,139,172,130.21	7,079,003,073.76	4,439,502,065.85	4,310,196,180.43	4,863,610,091.78	23,391,981,476.18	4	
5	BAUCHI	20	6,900,687,206.86	2,750,676,501.10	7,365,142,172.39	5,039,713,366.84	4,892,925,598.87	4,926,907,283.51	19,935,651,505.87	5	
6	BAYELSA	8	33,499,277,086.87	31,703,153,911.00	7,581,488,661.54	2,051,347,810.61	1,991,599,816.12	3,426,674,309.57	44,712,916,688.24	6	
7	BENUE	23	6,469,840,344.68	5,878,240,432.15	7,353,976,424.75	5,483,988,133.18	5,324,260,323.47	5,320,559,305.54	23,877,036,485.93	7	
8	BORNO	27	7,167,655,883.11	6,646,355,200.00	7,000,579,564.65	5,953,967,692.46	5,780,551,157.73	5,621,552,434.33	25,049,038,356.70	8	
9	CROSS RIVER	18	5,801,232,464.55	2,494,421,096.98	6,146,106,219.27	3,838,335,445.72	3,726,539,267.69	3,813,010,652.37	16,180,077,236.31	9	
10	DELTA	25	50,032,442,393.76	47,336,143,253.08	7,851,947,387.73	4,918,276,372.07	4,775,025,603.96	5,926,790,561.93	15,268,965,399.13	10	
11	EBONYI	13	5,161,223,330.06	3,761,517,516.84	5,850,111,644.45	2,839,353,192.14	2,728,260,052.68	2,929,076,185.16	65,889,906,806.69	11	
12	EDO	18	9,979,265,887.01	7,509,856,931.14	6,873,284,388.43	3,763,147,117.28	3,653,540,890.57	4,308,632,838.51	22,345,315,048.64	12	
13	EKITI	16	5,158,310,881.81	2,611,713,038.91	5,817,290,336.05	2,988,075,279.21	2,901,043,960.39	3,314,734,819.57	14,644,782,154.92	13	
14	ENUGU	17	5,801,733,150.08	5,123,230,319.28	6,435,949,959.13	3,823,413,417.88	3,712,051,862.02	2,770,990,943.67	19,149,043,500.64	14	
15	GOMBE	11	5,433,960,275.49	3,395,347,844.46	6,013,339,369.81	2,619,805,544.30	2,543,500,528.45	2,770,990,943.67	14,723,178,686.40	15	
16	IMO	27	9,330,913,215.47	6,928,150,031.33	6,793,854,603.25	5,124,224,491.17	4,974,975,234.14	5,479,373,766.61	24,176,353,635.32	16	
17	IIGAWA	27	6,451,553,717.22	5,987,585,956.52	7,301,479,221.72	5,383,480,290.02	5,226,679,893.22	5,827,275,306.10	24,343,020,377.57	17	
18	KADUNA	23	7,558,745,562.79	2,763,497,260.75	8,410,129,364.10	6,054,233,348.08	5,877,896,454.44	6,054,700,612.32	23,126,223,691.61	18	
19	KANO	44	9,150,703,017.97	7,346,697,436.45	11,378,348,518.52	9,638,858,372.62	9,358,114,924.87	10,938,059,741.54	39,021,220,621.38	19	
20	KATSINA	34	7,091,534,410.35	5,418,737,490.41	8,114,532,221.56	7,338,226,946.24	7,124,492,180.82	7,339,232,142.87	27,966,994,035.66	20	
21	KEBBI	21	6,081,663,438.51	5,464,942,400.25	6,542,716,640.29	4,631,208,882.02	4,496,319,302.93	4,490,776,368.15	20,994,754,711.62	21	
22	KOGI	21	6,376,132,605.38	5,327,833,946.07	6,512,798,048.77	4,786,693,608.74	4,647,275,348.29	4,470,942,705.49	20,958,850,048.62	22	
23	KWARA	16	5,135,313,138.37	3,874,021,040.20	6,797,702,347.71	3,387,087,110.02	3,288,434,087.40	3,978,177,569.37	17,938,335,044.68	23	
24	LAGOS	20	7,728,362,331.50	-1,010,088,437.64	37,136,328,811.26	5,769,889,980.74	5,601,834,932.76	30,312,680,435.66	72,040,755,742.04	24	
25	NASSARAWA	13	5,320,195,445.88	4,688,536,396.26	5,492,562,480.13	3,021,865,481.42	2,933,849,981.96	2,683,832,790.05	16,798,781,648.39	25	
26	NIGER	25	6,833,554,173.76	4,947,834,104.56	7,104,610,520.61	5,593,239,908.06	5,430,330,007.83	5,419,417,281.61	22,902,191,914.61	26	
27	OGUN	20	5,359,708,546.84	871,554,635.42	6,877,900,094.16	3,990,197,127.29	3,873,977,793.49	4,587,930,117.07	16,210,962,640.14	27	
28	ONDO	18	9,235,121,039.92	7,853,984,650.99	6,519,439,963.84	3,810,890,654.24	3,699,893,839.07	4,071,463,833.43	22,144,782,287.32	28	
29	OSUN	30	5,261,454,435.78	3,146,885,520.15	6,524,741,394.31	5,161,947,742.75	5,011,599,750.24	5,697,558,305.29	20,380,784,970.00	29	
30	OYO	33	6,470,555,194.99	3,409,824,205.46	10,772,446,636.81	6,511,394,319.95	6,321,742,058.20	9,000,885,263.98	29,504,898,164.45	30	
31	PLATEAU	17	6,024,300,107.17	4,299,242,081.35	6,825,532,038.01	4,081,771,803.26	3,962,885,245.99	4,140,674,294.76	19,228,333,660.03	31	
32	RIVERS	23	31,916,933,684.89	25,705,678,101.82	14,562,727,385.27	5,059,582,430.92	4,912,215,952.35	10,209,806,392.01	55,390,427,931.45	32	
33	SOKOTO	23	6,357,988,583.24	5,043,154,250.82	6,966,428,998.65	5,095,782,609.53	4,947,361,756.83	5,065,797,196.42	22,009,742,202.73	33	
34	TARABA	16	5,557,147,664.34	4,748,303,841.00	5,796,466,487.18	3,819,306,114.10	3,708,064,188.45	3,299,768,459.54	17,562,602,976.16	34	
35	YOBE	17	5,728,705,873.72	4,676,383,913.22	6,077,373,316.84	3,839,977,583.73	3,728,133,576.44	3,625,338,730.05	18,107,229,936.59	35	
36	ZAMFARA	14	5,740,906,344.48	4,555,774,091.15	6,716,408,364.29	3,469,676,442.25	3,368,617,905.09	3,661,990,566.32	18,302,790,228.86	36	
37	FCT-ABUJA	6	0.00	0.00	0.00	1,532,449,503.20	1,487,815,051.65	2,827,059,236.63	4,314,874,288.28	37	
SUB-TOTAL C/F		774	362,916,342,552.11	287,649,471,304.21	291,370,539,600.32	168,658,629,012.17	163,717,848,227.47	209,326,875,132.77	952,064,734,264.77		

1	2	3	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS					11
			4	5	6	7	8	9	10		
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 LGOVT	TOTAL PAID (5+6+8+9)	SNO	
	SUB-TOTAL B/F	774	362,916,342,552.11	287,649,471,304.21	291,370,539,600.32	168,658,629,012.17	163,717,848,227.47	209,326,875,132.77	952,064,734,264.77		
38	FACT-ABUJA	6	8,187,312,087.97	7,815,377,785.97	5,980,767,860.94	0.00	0.00	0.00	13,796,145,646.91	38	
39	Federal Government	0	423,120,288,706.26	316,534,516,420.15	83,730,750,053.11	0.00	0.00	0.00	400,265,266,473.26	39	
40	4% Cost of Collection - FIRS	0	22,523,158,872.05	22,523,158,872.05	0.00	0.00	0.00	0.00	22,523,158,872.05	40	
41	7% Cost of Collection - NCS	0	25,065,677,400.18	25,065,677,400.18	0.00	0.00	0.00	0.00	25,065,677,400.18	41	
42	Cost Of Collection - FIRS & NCS (VAT)	0	0.00	0.00	25,690,583,595.09	0.00	0.00	0.00	25,690,583,595.09	42	
43	MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MDGIF) GAS FLARED PENALTY	0	29,188,561,704.12	29,188,561,704.12	0.00	0.00	0.00	0.00	29,188,561,704.12	43	
44	4% COST OF COLLECTION TO NUPRC, REFUND OF 13% JVC AND DECA	0	144,314,737,199.52	144,314,737,199.52	0.00	0.00	0.00	0.00	144,314,737,199.52	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	15,987,131,073.65	15,987,131,073.65	0.00	0.00	0.00	0.00	15,987,131,073.65	46	
47	NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0	0.00	0.00	18,497,220,188.46	0.00	0.00	0.00	18,497,220,188.46	47	
48	TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT/0.5% FROM NON OIL TO RMAFC	0	784,605,800,387.59	784,605,800,387.59	0.00	0.00	0.00	0.00	784,605,800,387.59	48	
49	TOTAL DEDUCTIONS	0	0.00	178,329,713,133.11	7,667,853,446.50	0.00	0.00	0.00	183,997,566,579.61	49	
50	ECOLOGOY	0	0.00	5,894,864,703.34	0.00	0.00	4,912,387,252.78	0.00	10,807,251,956.12	50	
51	LGCs TOTAL DEDUCTIONS	0	0.00	0.00	0.00	0.00	28,393,531.92	0.00	28,393,531.92	51	
	SUB-TOTAL C/F	6	1,552,992,667,431.34	1,628,259,538,679.68	141,567,175,144.10	0.00	4,940,780,784.70	0.00	1,774,767,494,608.48		
	SUB-TOTAL B/F	6	1,552,992,667,431.34	1,628,259,538,679.68	141,567,175,144.10	0.00	4,940,780,784.70	0.00	1,774,767,494,608.48		
	GRAND-TOTAL	1,915,909,009,983.44	1,915,909,009,983.89	432,937,714,744.42	168,658,629,012.17	168,658,629,012.17	209,326,875,132.77	2,726,832,228,872.80	2,726,832,228,872.80		

TOTAL FUNDS!!:
AS ON PAGE 17!!

Total-Statutory-for FGN,States and Others 1,915,909,009,983.89
 Total-Statutory- for LGCs 168,658,629,012.17
 Total-Statutory-Shared 2,084,567,638,996.06
 Total-VAT-Shared 642,264,589,877.19
TOTAL FUNDS SHARED!!: 2,726,832,228,872.80

ACCT BALANCED!!

0.00

SN	DESCRIPTION	Apr 2024	Mar 2024	VARIANCE
1	Crude Oil Receipts Export	2,277,520.00	654,880,496.00	-652,602,976.00
2	(1) PETROLEUM PROFIT TAX (PPT)	132,444,037,656.00	102,458,770,384.00	29,985,267,272.00
3	(11) ROYALTY (CRUDE)	340,050,539,272.00	214,366,190,392.00	125,684,348,880.00
4	(111) RENT	622,811,968.00	5,767,225,656.00	-5,144,413,688.00
5	(IV) PENALTY FOR GAS FLARED	32,901,111,192.00	12,889,492,064.00	20,011,619,128.00
6	(D) MISCELLANEOUS OIL REVENUE	978,204,551.30	992,908,327.91	-14,703,776.61
7	GAS RECEIPTS (EXPORT)	4,662,963,272.00	1,548,392,360.00	3,114,570,912.00
8	GAS SALES ROYALTY DPR	795,730,950.19	1,201,400,092.82	-405,669,142.63
9	ROYALTIES (GAS)	3,754,813,200.00	4,206,865,312.00	-452,052,112.00
10	FIRST TRANCHE OF FUNDING FOR THE PRESIDENTIAL METERING INITIATIVE	-120,000,000,000.00	0.00	-120,000,000,000.00
11	NIGERIAN MIDSTREAM AND DOWNSTREAM PETROLEUM REGULATORY AUTHORITY	-52,478,785,802.35	-20,567,917,160.43	-31,910,868,641.92
12	FEBRUARY 2024 CRUDE OIL AND GAS REVENUE TO FEDERATION	0.00	26,430,071,688.99	-26,430,071,688.99
13	MARCH 2024 CRUDE OIL AND GAS REVENUE TO FEDERATION	472,975,263.00	0.00	472,975,263.00
14	INTERIM DIVIDEND FEBRUARY 2024	0.00	81,166,666,666.67	-81,166,666,666.67
15	INTERIM DIVIDEND MARCH 2024	81,166,666,666.67	0.00	81,166,666,666.67
16	REFUND TO NUPRC ON COST OF COLLECTION	-12,427,539,459.36	-12,427,539,459.36	0.00
17	4% Cost of Collection - NUPRC	-25,154,048,028.42	-15,872,512,683.82	-9,281,535,344.60
18	13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND FOR MARCH, 2024	-5,982,840,695.10	0.00	-5,982,840,695.10
19	13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND FROM JANUARY TO FEBRUARY, 2024	0.00	-7,889,992,385.07	7,889,992,385.07
20	CIT UPSTREAM	50,727,767,208.00	43,100,522,816.00	7,627,244,392.00
21	13% Derivation Refund on withdrawals from ECA/SIGNATURE BONUS	-195,000,000,000.00	-150,000,000,000.00	-45,000,000,000.00
22	13% Refunds On Subsidy, Priority Projects And Police Trust Fund 1999-2021	-18,163,078,852.38	-18,163,078,852.38	0.00
NON MINERAL REVENUE				
23	(1) CUSTOMS & EXCISE DUTIES, ETC.	286,119,059,122.29	298,421,221,305.41	-12,302,162,183.12
24	7% Cost Of Collection - NCS	-20,028,334,138.56	-20,889,485,491.38	861,151,352.82
25	LESS REFUND FIRS	-35,000,000,000.00	0.00	-35,000,000,000.00
26	(B) COMPANIES INCOME TAX ETC.	298,799,050,858.16	224,011,111,309.14	74,787,939,549.02
27	4% Cost Of Collection - FIRS	-14,547,198,092.95	-10,171,933,510.61	-4,375,264,582.34
28	TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT	-450,000,000,000.00	-450,000,000,000.00	0.00
ELECTRONIC MONEY TRANSFER LEVY				
29	ELECTRONIC MONEY TRANSFER LEVY	18,774,893,688.18	15,369,495,789.06	3,405,397,899.12
30	LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-750,995,747.53	-614,779,831.56	-136,215,915.97
		18,023,897,940.65	14,754,715,957.50	3,269,181,983.15
		284,716,183,630.49	311,233,259,327.89	-26,517,075,697.40
		65,342,577,748.94	41,370,913,612.56	23,971,664,136.38

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

SCHEDULE I

FEDERATION ACCOUNT: Apr 2024

SN	DESCRIPTION	Apr 2024	Mar 2024	VARIANCE
31	EXCHANGE DIFFERENCE	374,003,369,260.08	255,237,106,493.11	118,766,262,766.97
	OTHER MINERAL REVENUE			
	OTHER NON-MINERAL REVENUE	374,003,369,260.08	255,237,106,493.11	118,766,262,766.97
32	EXCHANGE DIFFERENCE NON MINERAL REVENUE	64,880,901,465.67	30,287,226,456.07	34,593,675,009.60
	VAT			
33	VAT FOR DISTRIBUTION	500,920,384,283.43	549,698,203,421.60	-48,777,819,138.17
34	Cost Of Collection - FIRS & NCS (VAT)	-20,036,815,371.34	-21,987,928,136.86	1,951,112,765.52
35	3%VAT FOR NORTH EAST COMMISSION	-14,426,507,067.36	-15,831,308,258.54	1,404,801,191.18
	VAT	466,457,061,844.73	511,878,967,026.20	-45,421,905,181.47
		923,365,230,511.13	812,158,015,932.88	111,207,214,578.25
		1,208,081,414,141.62	1,123,391,275,260.77	84,690,138,880.85
	GRAND TOTAL			

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

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

FEDERATION ACCOUNT: April, 2025

Apr 2025

1	EXCHANGE DIFFERENCE	64,631,264,147.22
2	EXCHANGE DIFFERENCE NON MINERAL REVENUE	16,776,432,428.64
	TOTAL FUNDS AVAILABLE FOR DISTRIBUTI	81,407,696,575.86

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BENEFICIARY	EXCHANGE DIFFERENCE REVENUE		NON MINERAL REV	NET SHARE	ECOLOGY SHARE	
	MINERAL REVENUE	NON MINERAL REV				
1 Federal Government	45.8316%	29,621,542,458.90	52.6800%	8,837,824,603.41	38,459,367,062.30	0.00
2 State Governments	23.2464%	15,024,442,188.72	26.7200%	4,482,662,744.93	18,981,464,381.55	525,640,552.10
3 Local Governments	17.9220%	11,583,215,160.46	20.6000%	3,455,945,080.30	14,601,126,447.34	438,033,793.42
4 13% Derivation Share	13.0000%	8,402,064,339.14	0.0000%	0.00	8,402,064,339.14	0.00
Grand Total	100.00%	64,631,264,147.22	100.00%	16,776,432,428.64	80,444,022,230.34	963,674,345.52

DISTRIBUTION OF FGN SHARE OF EXCHANGE DIFFERENCE REVENUE

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	Federal Government	48.5	35,407,731,634.81	35,407,731,634.81
2	1.46% Deriv. & Ecology FGN Share	1	730,056,322.37	730,056,322.37
3	FCT-ABUJA	1	730,056,322.37	730,056,322.37
4	0.72% STABILIZATION ACCOUNT	0.5	365,028,161.18	365,028,161.18
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	1,226,494,621.58	1,226,494,621.58
		52.68	38,459,367,062.30	38,459,367,062.30

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 Apr 2025	S/N
1	ABIA	0.01789157	150,326,160.42	0.00000000	0.00000000	150,326,160.42	1
2	ADAMAWA	0.00000000	0.00	0.00000000	0.00000000	0.00	2
3	AKWA IBOM	0.21239260	1,784,536,307.32	0.00000000	0.00000000	1,784,536,307.32	3
4	ANAMBRA	0.01588060	133,429,842.98	0.00000000	0.00000000	133,429,842.98	4
5	BAUCHI	0.00000000	0.00	0.00000000	0.00000000	0.00	5
6	BAYELSA	0.18364500	1,542,997,117.50	0.00000000	0.00000000	1,542,997,117.50	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	CROSS RIVER	0.00000000	0.00	0.00000000	0.00000000	0.00	9
10	DELTA	0.31852715	2,676,285,609.22	0.00000000	0.00000000	2,676,285,609.22	10
11	EBONYI	0.00000000	0.00	0.00000000	0.00000000	0.00	11
12	EDO	0.02462611	206,910,157.31	0.00000000	0.00000000	206,910,157.31	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	0.02587021	217,363,171.36	0.00000000	0.00000000	217,363,171.36	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	0.02792333	234,613,635.73	0.00000000	0.00000000	234,613,635.73	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	0.17324342	1,455,602,337.30	0.00000000	0.00000000	1,455,602,337.30	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%	8,402,064,339.14	0%	8,402,064,339.14	8,402,064,339.14	

GROSS ALLOCATION TO STATE GOVERNMENTS

GROSS ALLOCATION OF EXCHANGE GAIN DIFFERENCE TO STATE GOVERNMENTS

S/NO	STATE	GROSS STATUTORY	STATES SHARE	ECOLOGY	DERIVATN REVENUE	TOTAL DEDUCTION	TOTAL-NET
1	ABIA	481,695,482.01	468,715,663.63	12,979,818.38	150,326,160.42	0.00	619,041,824.06
2	ADAMAWA	512,441,157.43	498,632,862.77	13,808,294.66	0.00	0.00	498,632,862.77
3	AKWA IBOM	517,203,232.83	503,266,618.78	13,936,614.06	1,784,536,307.32	0.00	2,287,802,926.10
4	ANAMBRA	511,481,159.25	497,698,732.80	13,782,426.45	133,429,842.98	0.00	631,128,575.79
5	BAUCHI	615,328,971.21	598,748,250.43	16,580,720.78	0.00	0.00	598,748,250.43
6	BAYELSA	455,168,542.36	442,903,521.76	12,265,020.60	1,542,997,117.50	0.00	1,985,900,639.26
7	BENUE	576,910,687.85	561,366,190.28	15,545,497.58	0.00	0.00	561,366,190.28
8	BORNO	639,134,362.75	621,912,179.33	17,222,183.43	0.00	0.00	621,912,179.33
9	CROSS RIVER	517,291,437.38	503,352,446.55	13,938,990.83	0.00	0.00	503,352,446.55
10	DELTA	522,320,011.63	508,245,520.30	14,074,491.33	2,676,285,609.22	0.00	3,184,531,129.51
11	EBONYI	460,222,315.06	447,821,114.96	12,401,200.11	0.00	0.00	447,821,114.96
12	EDO	481,006,078.80	468,044,837.15	12,961,241.64	206,910,157.31	0.00	674,954,994.46
13	EKITI	459,962,614.29	447,568,412.11	12,394,202.18	0.00	0.00	447,568,412.11
14	ENUGU	517,336,083.12	503,395,889.27	13,940,193.86	0.00	0.00	503,395,889.27
15	GOMBE	484,542,058.74	471,485,536.19	13,056,522.54	0.00	0.00	471,485,536.19
16	IMO	534,849,343.07	520,437,235.02	14,412,108.05	217,363,171.36	0.00	737,800,406.38
17	JIGAWA	575,280,083.35	559,778,524.21	15,501,559.13	0.00	0.00	559,778,524.21
18	KADUNA	674,007,528.72	655,845,649.20	18,161,879.52	0.00	0.00	655,845,649.20
19	KANO	815,961,150.69	793,974,173.58	21,986,977.11	0.00	0.00	793,974,173.58
20	KATSINA	632,346,669.57	615,307,388.06	17,039,281.52	0.00	0.00	615,307,388.06
21	KEBBI	543,188,943.97	528,552,116.14	14,636,827.83	0.00	0.00	528,552,116.14
22	KOGI	568,554,840.81	553,234,500.78	15,320,340.02	0.00	0.00	553,234,500.78
23	KWARA	457,911,923.20	445,572,979.16	12,338,944.04	0.00	0.00	445,572,979.16
24	LAGOS	689,132,125.54	670,562,697.01	18,569,428.53	0.00	0.00	670,562,697.01
25	NASSARAWA	474,397,736.37	461,614,563.83	12,783,172.54	0.00	0.00	461,614,563.83
26	NIGER	609,342,770.28	592,923,354.31	16,419,415.97	0.00	0.00	592,923,354.31
27	OGUN	477,921,089.20	465,042,976.01	12,878,113.18	0.00	0.00	465,042,976.01
28	ONDO	478,867,904.40	465,964,278.23	12,903,626.17	234,613,635.73	0.00	700,577,913.96
29	OSUN	469,159,845.68	456,517,813.91	12,642,031.77	0.00	0.00	456,517,813.91
30	OYO	576,974,429.61	561,427,214.44	15,547,215.17	0.00	0.00	561,427,214.45
31	PLATEAU	537,182,207.52	522,707,237.86	14,474,969.66	0.00	0.00	522,707,237.86
32	RIVERS	554,782,110.50	539,832,891.96	14,949,218.55	1,455,602,337.30	0.00	1,995,435,229.25
33	SOKOTO	566,936,952.31	551,660,208.08	15,276,744.22	0.00	0.00	551,660,208.08
34	TARABA	495,526,583.46	482,174,070.73	13,352,512.73	0.00	0.00	482,174,070.73
35	YOBE	510,824,297.05	497,059,570.49	13,764,726.57	0.00	0.00	497,059,570.49
36	ZAMFARA	511,912,203.65	498,118,162.23	13,794,041.42	0.00	0.00	498,118,162.23
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00
1		19,507,104,933.65	18,981,464,381.55	525,640,552.10	8,402,064,339.14	0.00	27,383,528,720.69

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	632,021,642.43	619,078,876.08	12,979,818.38	312,155,353.40	303,063,449.90	9,091,903.50	22,071,721.87	1
2	ADAMAWA	512,441,157.43	498,672,279.75	13,808,294.66	393,739,176.72	382,271,045.36	11,468,131.36	25,276,426.02	2
3	AKWA IBOM	2,301,739,540.15	2,287,842,709.37	13,936,614.06	524,437,446.20	509,162,569.12	15,274,877.07	29,211,491.13	3
4	ANAMBRA	644,911,002.23	631,167,918.92	13,782,426.45	395,866,984.98	384,336,878.62	11,530,106.36	25,312,532.81	4
5	BAUCHI	615,328,971.21	598,795,581.54	16,580,720.78	449,387,365.09	436,298,412.71	13,088,952.38	29,669,673.16	5
6	BAYELSA	1,988,165,659.86	1,985,935,650.83	12,265,020.60	182,917,106.67	177,589,423.95	5,327,682.72	17,592,703.32	6
7	BENUE	576,910,687.85	561,409,566.25	15,545,497.58	489,003,004.33	474,760,198.38	14,242,805.95	29,788,303.53	7
8	BORNO	639,134,362.75	621,961,341.55	17,222,183.43	530,910,720.19	515,447,301.16	15,463,419.03	32,685,602.46	8
9	CROSS RIVER	517,291,437.38	503,392,236.62	13,938,990.83	342,261,419.79	332,292,640.58	9,968,779.22	23,907,770.04	9
10	DELTA	3,198,605,620.85	3,184,571,306.38	14,074,491.33	438,558,921.66	425,785,360.83	12,773,560.83	26,848,052.16	10
11	EBONYI	460,222,315.06	447,856,515.26	12,401,200.11	253,182,940.52	245,808,680.11	7,374,260.40	19,775,460.51	11
12	EDO	687,916,236.11	674,991,993.46	12,961,241.64	335,556,934.37	325,783,431.43	9,773,502.94	22,734,744.59	12
13	EKITI	459,962,614.29	447,603,792.44	12,394,202.18	266,444,374.64	258,683,858.88	7,760,515.77	20,154,717.95	13
14	ENUGU	517,336,083.12	503,435,682.76	13,940,193.86	340,930,834.05	331,000,809.75	9,930,024.29	23,870,218.15	14
15	GOMBE	484,542,058.74	471,522,807.18	13,056,522.54	233,606,045.60	226,801,986.02	6,804,059.58	19,860,582.12	15
16	IMO	752,212,514.43	737,841,547.00	14,412,108.05	456,923,157.05	443,614,715.58	13,308,441.47	27,720,549.51	16
17	JIGAWA	575,280,083.35	559,822,774.77	15,501,559.13	480,040,797.25	466,059,026.46	13,981,770.79	29,483,329.93	17
18	KADUNA	674,007,528.72	655,897,493.87	18,161,879.52	539,851,331.59	524,127,506.40	15,723,825.19	33,885,704.71	18
19	KANO	815,961,150.69	794,036,937.32	21,986,977.11	859,489,588.25	834,455,910.92	25,033,677.33	47,020,654.44	19
20	KATSINA	632,346,669.57	615,356,028.17	17,039,281.52	654,344,053.28	635,285,488.62	19,058,564.66	36,097,846.17	20
21	KEBBI	543,188,943.97	528,593,898.24	14,636,827.83	412,961,334.34	400,933,334.31	12,028,000.03	26,664,827.86	21
22	KOGI	568,554,840.81	553,278,234.04	15,320,340.02	426,825,787.85	414,393,968.78	12,431,819.06	27,752,159.09	22
23	KWARA	457,911,923.20	445,608,201.75	12,338,944.04	302,023,952.73	293,227,138.58	8,796,814.16	21,135,758.20	23
24	LAGOS	689,132,125.54	670,615,705.06	18,569,428.53	514,496,652.20	499,511,312.82	14,985,339.38	33,554,767.92	24
25	NASSARAWA	474,397,736.37	461,651,054.51	12,783,172.54	269,457,420.99	261,609,146.59	7,848,274.40	20,631,446.93	25
26	NIGER	609,342,770.28	592,970,224.97	16,419,415.97	498,744,901.08	484,218,350.56	14,526,550.52	30,945,966.48	26
27	OGUN	477,921,089.20	465,079,737.72	12,878,113.18	355,802,809.15	345,439,620.53	10,363,188.62	23,241,301.80	27
28	ONDO	713,481,540.13	700,614,748.49	12,903,626.17	339,814,188.84	329,916,688.20	9,897,500.65	22,801,126.81	28
29	OSUN	469,159,845.68	456,553,901.69	12,642,031.77	460,286,910.38	446,880,495.52	13,406,414.87	26,048,446.64	29
30	OYO	576,974,429.61	561,471,595.32	15,547,215.17	580,616,023.87	563,704,877.54	16,911,146.33	32,458,361.50	30
31	PLATEAU	537,182,207.52	522,748,557.92	14,474,969.66	363,968,452.58	353,367,429.69	10,601,022.89	25,075,992.55	31
32	RIVERS	2,010,384,447.80	1,995,477,903.10	14,949,218.55	451,159,074.25	438,018,518.69	13,140,555.56	28,089,774.11	32
33	SOKOTO	566,936,952.31	551,703,816.89	15,276,744.22	454,387,016.34	441,152,443.05	13,234,573.29	28,511,317.52	33
34	TARABA	495,526,583.46	482,212,186.65	13,352,512.73	340,564,588.93	330,645,231.97	9,919,356.96	23,271,869.69	34
35	YOBE	510,824,297.05	497,098,863.10	13,764,726.57	342,407,847.98	332,434,803.86	9,973,044.12	23,737,770.68	35
36	ZAMFARA	511,912,203.65	498,157,538.53	13,794,041.42	309,388,379.97	300,377,067.94	9,011,312.04	22,805,353.45	36
37	FCT-ABUJA	0.00	0.00	0.00	136,647,343.66	132,667,323.94	3,980,019.72	3,980,019.72	37
		27,909,169,272.80	27,385,029,207.53	525,640,552.10	15,039,160,240.76	14,601,126,447.34	438,033,793.42	963,674,345.52	

GROSS SUMMARY Distribution of =N=81,407,696,575.86 Being Exchange Gain for the Month of

May, 2025.

1	2	3	4	5	6	7	8	9
S/NO	STATES	NO OF L/GOVTS	STATES GROSS	NET STAT + MIN REV LESS ECOLOGY	LGS GROSS REVENUE	LGS NET STAT. LESS ECOLOGY	TOTAL PAID (6+7)	SNO
1	ABIA	17	632,021,642.43	619,078,876.08	312,155,533.40	303,089,403.54	922,168,279.61	1
2	ADAMAWA	21	512,441,157.43	498,672,279.75	393,739,176.72	382,303,782.14	880,976,061.89	2
3	AKWA IBOM	31	2,301,739,540.15	2,287,842,709.37	524,437,446.20	509,206,172.59	2,797,048,881.97	3
4	ANAMBRA	21	644,911,002.23	631,167,918.92	395,866,984.98	384,369,792.31	1,015,537,711.24	4
5	BAUCHI	20	615,328,971.21	598,795,581.54	449,387,365.09	436,335,776.27	1,035,131,357.81	5
6	BAYELSA	8	1,998,165,659.86	1,985,935,650.83	182,917,106.67	177,604,932.28	2,163,540,283.11	6
7	BENUE	23	576,910,687.85	561,409,566.25	489,003,004.33	474,800,655.71	1,036,210,421.97	7
8	BORNO	27	639,134,362.75	621,961,341.55	530,910,720.19	515,491,442.84	1,137,452,784.38	8
9	CROSS RIVER	18	517,291,437.38	503,392,236.62	342,261,419.79	332,321,097.33	835,713,333.94	9
10	DELTA	25	3,198,605,620.85	3,184,571,306.38	438,558,921.66	425,821,824.08	3,610,393,130.46	10
11	EBONYI	13	460,222,315.06	447,856,515.26	253,182,940.52	245,829,730.58	693,686,245.84	11
12	EDO	18	687,916,236.11	674,991,993.46	335,556,934.37	325,811,133.07	1,000,803,324.21	12
13	EKITI	16	459,962,614.29	447,603,792.44	266,444,374.64	258,706,011.95	706,309,804.39	13
14	ENUGU	17	517,336,083.12	503,435,682.76	340,930,834.05	331,029,155.87	834,464,838.64	14
15	GOMBE	11	484,542,058.74	471,522,807.18	233,606,045.60	228,821,468.80	698,344,215.99	15
16	IMO	27	752,212,514.43	737,841,547.00	456,923,157.05	443,652,705.69	1,181,494,252.70	16
17	JIGAWA	27	575,280,083.35	569,822,774.77	480,040,797.25	466,098,938.64	1,025,921,713.42	17
18	KADUNA	23	674,007,528.72	665,897,493.87	539,851,331.59	524,172,391.43	1,180,069,885.31	18
19	KANO	44	815,961,150.69	794,036,937.32	859,489,588.25	834,527,371.74	1,628,564,309.06	19
20	KATSINA	34	632,346,669.57	615,356,028.17	654,344,053.28	635,339,892.95	1,250,695,921.12	20
21	KEBBI	21	543,188,943.97	528,593,898.24	412,961,334.34	400,967,669.29	929,561,567.53	21
22	KOGI	21	568,554,840.81	553,278,234.04	426,825,787.85	414,429,456.50	967,707,690.53	22
23	KWARA	16	457,911,923.20	445,608,201.75	302,023,952.73	293,252,249.85	738,860,451.61	23
24	LAGOS	20	689,132,125.54	670,615,705.06	514,496,652.20	499,554,089.78	1,170,169,794.84	24
25	NASSARAWA	13	474,397,736.37	461,651,054.51	269,457,420.99	261,631,550.18	723,282,604.69	25
26	NIGER	25	609,342,770.28	592,970,224.97	499,744,901.08	484,259,817.87	1,077,230,042.84	26
27	OGUN	20	477,921,089.20	465,079,737.72	355,802,809.15	345,469,203.16	810,548,940.87	27
28	ONDO	18	713,481,540.13	700,614,748.49	339,814,188.84	329,944,941.48	1,030,559,689.97	28
29	OSUN	30	469,159,845.68	456,553,901.69	460,286,910.38	446,918,765.30	903,472,666.99	29
30	OYO	30	469,974,429.61	456,471,595.32	580,616,023.87	563,753,151.89	1,125,224,747.21	30
31	PLATEAU	17	537,182,207.52	522,748,557.92	363,968,452.58	353,397,691.23	876,146,249.15	31
32	RIVERS	23	2,010,384,447.80	1,995,477,903.10	451,159,074.25	438,056,029.56	2,433,533,932.66	32
33	SOKOTO	23	566,936,952.31	551,703,816.89	454,387,016.34	441,190,222.29	992,894,039.18	33
34	TARABA	16	495,526,583.46	482,212,186.65	340,564,588.93	330,673,547.64	812,885,734.28	34
35	YOBE	17	510,824,297.05	497,098,863.10	342,407,847.98	332,463,272.79	829,562,135.88	35
36	ZAMFARA	14	511,912,203.65	498,157,538.53	309,388,379.97	300,402,791.51	798,560,330.04	36
37	FCT-ABUJA	6	0.00	0.00	136,647,343.66	132,678,685.25	132,678,685.25	37
38	FCT-ABUJA	6	730,056,322.37	730,056,322.37	0.00	0.00	730,056,322.37	38
39	Federal Government	0	37,729,310,739.94	37,729,310,739.94	0.00	0.00	37,729,310,739.94	39
40	ECOLOGY	0	0.00	524,140,065.27	0.00	436,783,387.72	960,923,452.99	40
			6	38,459,367,062.30	38,983,507,127.57	0.00	436,783,387.72	39,420,290,515.30
				66,368,536,335.10	15,039,160,240.76	15,039,160,240.76	81,407,696,575.86	0.00

TOTAL FUNDS!!! 81,407,696,575.86

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 May, 2025 (April, 2025 Account).

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

	=N=
<u>Amount due for April, 2025</u>	40,480,923,620.64
<u>GRAND TOTAL</u>	40,480,923,620.64



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	40,480,932,620.64	26,010,943,485.73	14,469,989,134.91
LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-1,619,236,944.83	-1,040,437,739.43	-578,799,205.40
	<u>38,861,695,675.81</u>	<u>24,970,505,746.30</u>	<u>13,891,189,929.51</u>

DISTRIBUTION OF EMTLEVY TO THE THREE TIRES OF GOVERNMENT

Federal Government	15.00%	5,829,254,351.37	3,745,575,861.95	2,083,678,489.43
Local Governments	35.00%	13,601,593,486.53	8,739,677,011.21	4,861,916,475.33
State Governments	50.00%	19,430,847,837.91	12,485,252,873.15	6,945,594,964.76
	<u>100.00%</u>	<u>38,861,695,675.81</u>	<u>24,970,505,746.30</u>	<u>13,891,189,929.51</u>
		<input type="text" value="38,861,695,675.81"/>	<input type="text" value="24,970,505,746.30"/>	<input type="text" value="13,891,189,929.51"/>

Distribution of FGN ELECTRONIC MONEY TRANSFER LEVY (EMT)

DESCRIPTION		
Federal Government	14	5,440,637,394.61
FCT-ABUJA	1	388,616,956.76
	<input type="text" value="15.00"/>	<input type="text" value="5,829,254,351.37"/>

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DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO LOCAL

GOVERNMENTS

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

SNO	STATE	AMT PM	GROSS	DERIVATION 20%	POPULATION 30%	EQUALITY 50%
1	ABIA	149,371,504.70	82,616,118.28	44,787,099.72	276,774,722.70	175,598,342.30
2	ADAMAWA	184,517,741.10	92,355,786.62	15,191,702.86	292,065,230.58	187,163,519.52
3	AKWA IBO	272,383,332.09	114,281,045.20	22,406,137.69	409,070,514.98	262,266,057.38
4	ANAMBRA	184,517,741.10	121,913,681.11	77,843,742.10	384,275,164.31	243,756,654.43
5	BAUCHI	175,731,182.00	135,452,730.23	13,283,049.11	324,466,961.33	207,984,216.05
6	BAYELSA	70,292,472.80	49,655,919.43	11,362,151.49	131,310,343.72	84,346,280.83
7	BENUE	202,090,859.30	122,998,477.19	16,581,796.10	341,671,132.59	219,662,245.14
8	BORNO	237,237,095.70	121,014,669.34	19,012,677.06	377,264,732.09	242,356,343.61
9	CROSS RIV	158,158,063.80	84,218,504.23	20,124,748.18	262,501,316.21	168,313,365.05
10	DELTA	219,663,977.50	119,475,397.00	73,943,375.99	413,082,750.48	262,790,848.79
11	EBONYI	114,225,268.30	63,361,425.21	11,712,717.87	189,299,411.38	121,820,304.30
12	EDO	158,158,063.80	93,820,109.74	63,404,270.91	315,382,444.44	200,641,300.65
13	EKITI	140,584,945.60	69,504,026.15	15,214,488.60	225,303,460.35	144,628,177.47
14	ENUGU	149,371,504.70	94,956,038.04	45,863,974.52	290,191,517.25	184,220,455.75
15	GOMBE	96,652,150.10	68,619,795.17	9,081,278.94	174,353,194.21	111,742,049.20
16	IMO	237,237,095.70	114,709,314.01	39,422,274.55	391,368,684.26	249,793,808.89
17	JIGAWA	237,237,095.70	126,770,863.41	8,375,990.66	372,383,499.77	239,228,406.83
18	KADUNA	202,090,859.30	176,851,087.01	44,163,927.60	423,105,873.91	270,824,073.78
19	KANO	386,608,600.39	273,551,042.89	56,605,049.54	716,764,692.83	461,131,572.44
20	KATSINA	298,743,009.39	168,863,965.44	18,954,253.02	486,561,227.85	312,266,691.86
21	KEBBI	184,517,741.10	94,411,774.28	10,858,157.15	289,787,672.53	186,007,133.90
22	KOGI	184,517,741.10	95,573,735.12	19,022,292.12	299,113,768.34	192,434,388.48
23	KWARA	140,584,945.60	69,121,467.32	22,356,780.52	232,063,193.44	148,836,750.43
24	LAGOS	175,731,182.00	262,760,569.45	1,560,395,322.53	1,998,887,073.97	1,311,904,074.05
25	NASSARAWA	114,225,268.30	54,317,784.79	17,931,964.59	186,475,017.68	119,138,981.50
26	NIGER	219,663,977.50	115,156,793.85	22,278,358.60	357,099,129.94	229,266,950.42
27	OGUN	175,731,182.00	108,680,696.54	62,363,093.77	346,774,972.31	221,350,505.90
28	ONDO	158,158,063.80	100,311,978.16	30,528,836.81	288,998,878.76	186,625,456.21
29	OSUN	263,596,772.99	99,802,142.66	26,928,073.37	390,326,989.02	250,435,596.65
30	OYO	289,956,450.29	163,004,778.12	68,431,644.43	521,392,872.84	334,545,819.20
31	PLATEAU	149,371,504.70	92,665,116.17	26,229,318.60	268,265,939.47	171,403,077.10
32	RIVERS	202,090,859.30	151,163,645.34	81,653,275.42	434,907,780.06	276,766,095.82
33	SOKOTO	202,090,859.30	107,774,105.31	15,988,464.16	325,853,428.76	209,028,872.80
34	TARABA	140,584,945.60	67,070,552.07	10,390,623.96	218,046,121.64	139,818,221.71
35	YOBE	149,371,504.70	67,678,512.47	9,347,585.79	226,397,602.96	145,234,029.57
36	ZAMFARA	123,011,827.40	95,030,316.77	9,216,740.76	227,258,884.94	145,829,076.89
37	FCT-ABUJA	52,719,354.60	40,964,111.85	99,063,168.18	192,746,634.63	120,517,266.30
Total		6,800,796,743.27	4,080,478,045.96	2,720,318,697.31	13,601,593,486.53	8,739,677,011.21

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DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO STATE GOVERNMENTS

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

SNO	STATE	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	Grand Total		
1	TABIA	269,872,886.64	11,921,988.80	119,219,880.12	1.708613%	66,399,579.15	455,492,345.90	289,273,090																				269,872,886.64	
2	ZADAMAWA	269,872,886.64	13,327,479.90	133,274,789.95	0.579558%	22,522,616.62	425,670,293.20	272,741,642																					269,872,886.64
3	3AKWA IBOM	269,872,886.64	16,491,421.8	164,914,217.62	0.854786%	33,218,451.79	468,005,556.04	299,813,657																					269,872,886.64
4	4ANAMBRA	269,872,886.64	17,592,855.7	175,928,556.68	2.969712%	115,408,047.11	561,209,490.42	355,784,091																					269,872,886.64
5	5BAUCHI	269,872,886.64	19,546,619.5	195,466,194.69	0.506744%	19,692,922.20	485,032,003.53	310,889,503																					269,872,886.64
6	6BAYELSA	269,872,886.64	7,165,639.90	71,656,389.63	0.433462%	16,845,075.52	358,374,351.79	230,211,340																					269,872,886.64
7	7BENUE	269,872,886.64	17,749,398.1	177,493,980.72	0.632590%	24,583,513.77	471,950,381.13	303,400,314																					269,872,886.64
8	8BORNO	269,872,886.64	17,463,123.0	174,631,230.22	0.725338%	28,187,871.49	472,691,988.35	303,611,107																					269,872,886.64
9	9CROSS RIV	269,872,886.64	12,153,221.7	121,532,216.56	0.767752%	29,836,154.12	421,241,257.31	270,102,641																					269,872,886.64
10	10DELTA	269,872,886.64	17,240,997.0	172,409,970.40	2.820914%	109,625,518.88	551,908,375.92	350,590,248																					269,872,886.64
11	11EBONYI	269,872,886.64	9,143,423.4	91,434,234.33	0.446836%	17,364,811.34	378,671,932.31	243,568,591																					269,872,886.64
12	12EDO	269,872,886.64	13,538,789.4	135,387,893.65	2.418851%	94,000,659.35	499,261,439.64	317,710,488																					269,872,886.64
13	13EKITI	269,872,886.64	10,029,836.6	100,298,365.96	0.580428%	22,556,397.86	392,727,650.45	252,110,442																					269,872,886.64
14	14ENUGU	269,872,886.64	13,702,710.4	137,027,104.48	1.749695%	67,996,111.04	474,896,102.16	301,740,654																					269,872,886.64
15	15GOMBE	269,872,886.64	9,902,232.6	99,022,325.77	0.346448%	13,463,544.26	382,358,756.67	245,240,279																					269,872,886.64
16	16IMO	269,872,886.64	16,553,223.5	165,532,234.51	1.503946%	58,445,901.96	493,851,023.10	314,764,013																					269,872,886.64
17	17JIGAWA	269,872,886.64	18,293,775.4	182,937,754.20	0.319541%	12,417,911.82	465,228,552.66	298,847,629																					269,872,886.64
18	18KADUNA	269,872,886.64	25,520,644.0	255,206,439.52	1.684839%	65,475,688.86	590,555,015.01	377,835,464																					269,872,886.64
19	19KANO	269,872,886.64	39,475,011.9	394,750,119.22	2.159463%	83,920,403.21	748,543,409.07	481,720,659																					269,872,886.64
20	20KATSINA	269,872,886.64	24,368,055.7	243,680,556.96	0.723098%	28,100,824.37	541,654,267.97	347,452,419																					269,872,886.64
21	21KEBBI	269,872,886.64	13,624,170.0	136,241,700.13	0.414235%	16,097,873.48	422,212,460.24	270,982,297																					269,872,886.64
22	22KOGI	269,872,886.64	13,791,847.7	137,918,477.43	0.725694%	28,201,696.44	435,993,060.51	280,464,970																					269,872,886.64
23	23KWARA	269,872,886.64	9,974,631.1	99,746,311.25	0.852904%	33,145,276.80	402,764,474.68	258,346,579																					269,872,886.64
24	24LAGOS	269,872,886.64	37,917,883.6	379,178,836.32	59.528547%	2,313,380,266.99	2,962,431,989.94	1,941,294,395																					269,872,886.64
25	25NASSARAWA	269,872,886.64	7,838,373.3	78,383,733.42	0.684098%	26,585,220.06	374,841,840.12	239,813,753																					269,872,886.64
26	26NIGER	269,872,886.64	16,617,797.4	166,177,974.03	0.849912%	33,029,011.57	469,079,872.24	301,088,658																					269,872,886.64
27	27OGUN	269,872,886.64	15,683,258.8	156,832,587.67	2.379131%	92,457,051.39	519,162,525.70	331,295,890																					269,872,886.64
28	28ONDO	269,872,886.64	14,475,603.9	144,756,038.65	1.164665%	45,260,843.60	459,889,768.89	296,819,608																					269,872,886.64
29	29OSUN	269,872,886.64	14,402,031.6	144,020,316.27	1.027297%	39,922,494.42	453,815,697.33	291,002,878																					269,872,886.64
30	30OYO	269,872,886.64	23,522,540.8	235,225,407.72	2.610644%	101,454,044.09	606,552,338.45	388,908,755																					269,872,886.64
31	31PLATEAU	269,872,886.64	13,372,117.1	133,721,170.54	1.000640%	38,886,548.29	442,480,605.46	282,829,471																					269,872,886.64
32	32RIVERS	269,872,886.64	21,813,796.2	218,137,962.07	3.115044%	121,055,910.24	609,066,758.95	387,231,166																					269,872,886.64
33	33SOKOTO	269,872,886.64	15,552,432.4	155,524,323.61	0.609954%	23,703,863.34	449,101,073.58	288,024,612																					269,872,886.64
34	34TARABA	269,872,886.64	9,678,672.1	96,786,720.85	0.396399%	15,404,727.31	382,064,334.80	245,050,661																					269,872,886.64
35	35YOBE	269,872,886.64	9,766,404.3	97,664,043.18	0.356607%	13,858,360.26	381,395,290.07	244,696,089																					269,872,886.64
36	36ZAMFARA	269,872,886.64	13,713,429.3	137,134,293.04	0.351616%	13,664,374.60	420,671,554.27	269,994,822																					269,872,886.64

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS =N=1474153947.02 IS NOT INCLUDED IN THIS TABLE

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Mar 2025

Apr 2025

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Prepared by: MRA T. Ali	Signature: <i>[Signature]</i>	Date: 9-05-2025
Checked by: <i>[Signature]</i>	Signature: <i>[Signature]</i>	Date: 12-05-2025
Approved By: Executive Chairman FIRS	Signature: <i>[Signature]</i>	Date: <i>[Date]</i>
Research & Statistics Dept:	Revenue Accounting & Refunds Dept:	
Checked by: <i>[Signature]</i>	Counter reviewed by: <i>[Signature]</i>	Date: 9/5/25
Signature: <i>[Signature]</i>	Signature: <i>[Signature]</i>	Date: 12-05-2025

S/NO	STATES	ACTUAL COLLECTION = N=	% INDICES FOR DERIVATION
1	Abia	666,474,543.93	1.65
2	Adamawa	226,066,954.53	0.56
3	Akwa Ibom	333,424,590.81	0.82
4	Anambra	1,158,388,751.10	2.86
5	Bauchi	197,664,375.44	0.49
6	Bayelsa	169,079,596.15	0.42
7	Benue	246,752,861.04	0.61
8	Borno	282,930,991.95	0.70
9	Cross River	299,475,350.03	0.74
10	Delta	1,100,347,602.16	2.72
11	Ebonyi	174,296,356.54	0.43
12	Edo	943,515,717.66	2.33
13	Ekiti	226,406,027.98	0.56
14	Enugu	682,499,462.79	1.69
15	FCT	1,474,153,947.02	3.64
16	Gombe	135,138,048.14	0.33
17	Imo	586,640,854.53	1.45
18	Jigawa	124,642,689.36	0.31
19	Kaduna	657,201,151.42	1.62
20	Kano	842,336,851.72	2.08
21	Katsina	282,057,271.28	0.70
22	Kebbi	161,579,682.04	0.40
23	Kogi	283,069,757.61	0.70
24	Kwara	332,690,109.20	0.82
25	Lagos	23,220,163,112.45	57.36
26	Nasarawa	266,844,649.32	0.66
27	Niger	331,523,116.63	0.82
28	Ogun	928,022,013.87	2.29
29	Ondo	454,298,061.62	1.12
30	Osun	400,715,284.70	0.99
31	Oyo	1,018,327,806.23	2.52
32	Plateau	390,317,150.65	0.96
33	Rivers	1,215,078,221.92	3.00
34	Sokoto	237,923,518.64	0.59
35	Taraba	154,622,344.62	0.38
36	Yobe	139,100,946.87	0.34
37	Zamfara	137,153,848.66	0.34
		40,480,923,620.64	100.00

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



April, 2025

FEDERATION ACCOUNT

NON IMPORT EMT COLLECTION FOR THE MONTH

SN STATE COLLECTIONS INDICES FOR DERIVATION COLLECTIONS

Apr 2025 Mar 2025

SN	STATE	Apr 2025	Mar 2025
1	ABIA	666,474,543.93	394,868,358.34
2	ADAMAWA	226,066,954.53	137,782,463.15
3	AKWA IBOM	333,424,590.81	205,589,672.59
4	ANAMBRA	1,158,388,751.10	697,317,704.69
5	BAUCHI	197,664,375.44	119,547,742.68
6	BAYELSA	169,079,596.15	108,239,263.12
7	BENUE	246,752,861.04	160,368,073.29
8	BORNO	282,930,991.95	180,987,798.74
9	CROSS RIVER	299,475,350.03	187,124,707.16
10	DELTA	1,100,347,602.16	667,820,149.14
11	EBONYI	174,296,356.54	114,766,746.78
12	EDO	943,515,717.66	576,387,251.17
13	EKITI	226,406,027.98	143,391,724.95
14	ENUGU	682,499,462.79	405,182,679.79
15	GOMBE	135,138,048.14	82,543,254.56
16	IMO	586,640,854.53	351,954,448.79
17	JIGAWA	124,642,689.36	79,401,966.82
18	KADUNA	657,201,151.42	406,780,880.43
19	KANO	842,336,851.72	549,810,988.87
20	KATSINA	282,057,271.28	175,695,750.05
21	KEBBI	161,579,682.04	100,915,552.02
22	KOGI	283,069,757.61	185,448,869.52
23	KWARA	332,690,109.20	209,677,221.60
24	LAGOS	23,220,163,112.45	15,329,643,836.86
25	NASSARAWA	266,844,649.32	161,338,926.51
26	NIGER	331,523,116.63	210,245,916.08
27	OGUN	928,022,013.87	574,437,730.46
28	ONDO	454,298,061.62	305,744,666.99
29	OSUN	400,715,284.70	251,999,131.78
30	OYO	1,018,327,806.23	647,269,005.34
31	PLATEAU	390,317,150.65	236,353,046.79
32	RIVERS	1,215,078,221.92	740,820,120.17
33	SOKOTO	237,923,518.64	147,704,646.50
34	TARABA	154,622,344.62	95,083,216.00
35	YOBE	139,100,946.87	85,847,768.46
36	ZAMFARA	137,153,848.66	85,216,192.15
37	FCT-ABUJA	1,474,153,947.02	897,636,013.39
Grand Total		40,480,923,620.61	26,010,943,485.73
		100.00	100.00
		40,480,923,620.61	26,010,943,485.73

SOURCE: FEDERAL INLAND REVENUE SERVICE- EMT DIRECTORATE

12 May 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	40,480,923,620.64
MAY	
JUNE	
JULY	
AUGUST	
SEPTEMBER	
OCTOBER	
NOVEMBER	
DECEMBER	
TOTAL	124,531,886,270.67

Prepared by: 
 ZANNA-IBRAHIM, AMSA
 A/MGR

Checked by: 
 H.S YAHAYA
 MGR

FO

Authorised by 
 DANIELLA ANGYU
 SENIOR MANAGER