

*TYPE OF DEDUCTION*

*TOTAL NO*    *AMTDEDUCTED*

36	BOND ISSUANCE PROGRAMME6	1	1,000,000,000.00
37	CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN	2	2,817,853,446.50
38	REFUND BY STATE TO FIRS ON WHT & VAT	2	800,000,000.00
			<u>7,667,853,446.50</u>
<i>Grand Total</i>			<u>187,646,548,749.76</u>

**DEDUCTIONS FROM STATE GOVERNMENTS, FGN AND FCT. STATUTORY AND VAT**

<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>	<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>
<u>MAIN DISTRIBUTION</u>			<u>41,516,710.45</u>		
<u>Restructured N15.4 Billion Refunds of Over Payment of Revised 13% Privatization Indices of (Inst. 90/120)</u>			<u>CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN</u>		
1	BAYELSA	128,368,951.00	1	BAUCHI	253,351,547.50
		<u>128,368,951.00</u>	2	EKITI	146,490,204.30
<u>via Counterpart Funding for Various Projects ifo UBA PLC</u>			3	GOMBE	192,027,492.28
1	ABIA	45,444,713.63	4	IMO	945,190,963.21
		<u>45,444,713.63</u>	5	KOGI	146,502,032.74
<u>ACCELERATED AGRIC. DEVELOPMENT SCHEME (AADS) LOANS</u>			6	OGUN	723,781,959.83
1	BORNO	31,137,532.84	7	OYO	1,037,917,761.32
2	DELTA	37,327,563.56	8	SOKOTO	166,682,112.21
3	NIGER	37,327,563.56	9	YOBE	250,749,539.09
		<u>105,792,659.96</u>	<u>CBN POWER INTERVENTION FUNDS</u>		
<u>BOND ISSUANCE PROGRAMME1</u>			1	KANO	116,108,479.22
1	BAUCHI	201,255,000.00	<u>116,108,479.22</u>		
2	CROSS RIVER	541,305,066.40	<u>COMMERCIAL AGRICULTURAL CREDIT SCHEME</u>		
3	EDO	510,923,032.41	1	ANAMBRA	38,540,982.12
4	EKITI	345,000,000.00	2	BAYELSA	199,080,338.99
5	GOMBE	164,916,320.90	3	EKITI	50,713,329.21
6	KATSINA	850,000,000.00	4	JIGAWA	73,251,016.37
7	KWARA	559,212,440.21	5	KADUNA	261,766,982.01
8	NIGER	296,453,561.97	6	NIGER	30,812,882.41
9	OGUN	500,000,000.00	7	OYO	136,994,082.48
10	PLATEAU	400,864,283.56	8	TARABA	75,463,399.91
11	SOKOTO	206,017,834.00	<u>866,623,013.50</u>		
12	ZAMFARA	422,213,140.00	<u>COMMERCIAL AGRICULTURAL CREDIT SCHEME2</u>		
		<u>4,998,160,679.45</u>	1	EBONYI	80,046,438.66
<u>BOND ISSUANCE PROGRAMME2</u>			<u>80,046,438.66</u>		
1	BAUCHI	757,567,872.40	<u>CONTRACTUAL OBLIGATION</u>		
2	GOMBE	473,578,155.62	1	KANO	292,615,190.00
3	ONDO	644,248,762.92	<u>292,615,190.00</u>		
		<u>1,875,394,790.94</u>	<u>Counterpart fund Contribution iro UBEC project ifo UBA PLC</u>		
<u>BOND ISSUANCE PROGRAMME3</u>			1	KOGI	27,249,977.66
1	GOMBE	553,432,649.47	<u>27,249,977.66</u>		
2	NIGER	217,827,441.00	<u>COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING GRANT IFO ZENITH BANK</u>		
3	PLATEAU	630,535,139.41	1	KOGI	78,081,666.78
		<u>1,401,795,229.88</u>	<u>78,081,666.78</u>		
<u>CBN ANCHOR BORROWERS</u>			<u>DEDUCTION OF CBN MICRO SMALL &amp; MEDIUM ENTERPRISES DEVELOPMENT FUND TO STATE</u>		
1	OYO	41,516,710.45			

<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>	<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>
1	BAUCHI	19,272,115.68	23	KWARA	53,800,039.93
2	BENUE	19,207,256.98	24	LAGOS	80,966,085.38
3	NIGER	35,695,127.37	25	NASSARAWA	55,736,956.97
		<b><u>74,174,500.03</u></b>	26	NIGER	71,591,639.59
<b><u>EDUCTIONS IFO FAMILY HOMES FUNDS LTD</u></b>			27	OGUN	56,150,915.45
1	ADAMAWA	88,530,252.99	28	ONDO	56,262,156.70
2	AKWA IBOM	83,801,377.70	29	OSUN	55,121,557.56
3	BAUCHI	215,881,080.79	30	OYO	67,788,685.51
4	BORNO	50,056,998.35	31	PLATEAU	63,113,500.11
5	GOMBE	82,496,643.40	32	RIVERS	65,181,311.48
6	KEBBI	66,813,572.93	33	SOKOTO	66,609,383.00
7	NIGER	96,573,838.21	34	TARABA	58,219,383.74
8	YOBE	385,640,000.00	35	YOBE	60,016,711.04
9	ZAMFARA	83,880,000.00	36	ZAMFARA	60,144,529.11
		<b><u>1,153,673,764.37</u></b>			<b><u>2,291,888,398.56</u></b>
			<b><u>FEDERAL GOVERNMENT NET OFF WITH STATES (11/96)</u></b>		
<b><u>DELTA UTM OFFSHORE FLNG FACILITY 2</u></b>			1	Federal Government	18,059,991,433.01
1	DELTA	753,501,346.72			<b><u>18,059,991,433.01</u></b>
		<b><u>753,501,346.72</u></b>	<b><u>FG RECONCILIATION WITH STATES ON ECA WITHDRAWALS (2009-2015)-BALANCES OF NET OFF STATES LIABILITY 1 (8)</u></b>		
<b><u>DELTA UTM OFFSHORE FLNG FACILITY 1</u></b>			1	BAYELSA	82,685,290.30
1	DELTA	415,167,104.53	2	EKITI	75,620,944.19
		<b><u>415,167,104.53</u></b>	3	GOMBE	93,009,093.45
<b><u>ECOLOGICAL FUNDS DISTRIBUTION STATES</u></b>			4	KOGI	147,232,338.54
1	ABIA	56,594,368.60			<b><u>398,547,666.48</u></b>
2	ADAMAWA	60,206,675.86	<b><u>FOREIGN LOANS TO STATE GOVERNMENTS</u></b>		
3	AKWA IBOM	60,766,171.76	1	ABIA	771,164,847.39
4	ANAMBRA	60,093,885.74	2	ADAMAWA	1,097,120,916.44
5	BAUCHI	72,294,957.92	3	AKWA IBOM	525,026,444.75
6	BAYELSA	53,477,720.31	4	ANAMBRA	734,737,893.29
7	BENUE	67,781,196.49	5	BAUCHI	1,287,217,303.62
8	BORNO	75,091,851.72	6	BAYELSA	448,007,394.98
9	CROSS RIVER	60,776,534.91	7	BENUE	303,276,410.17
10	DELTA	61,367,341.75	8	BORNO	268,566,528.35
11	EBONYI	54,071,487.71	9	CROSS RIVER	1,591,698,085.80
12	EDO	56,513,370.66	10	DELTA	380,941,267.68
13	EKITI	54,040,975.48	11	EBONYI	829,020,383.40
14	ENUGU	60,781,780.34	12	EDO	1,970,259,581.95
15	GOMBE	56,928,812.70	13	EKITI	1,012,400,231.65
16	IMO	62,839,412.03	14	ENUGU	1,045,863,175.83
17	JIGAWA	67,589,616.88	15	GOMBE	579,542,872.14
18	KADUNA	79,189,097.56	16	IMO	1,124,937,985.78
19	KANO	95,867,218.70	17	JIGAWA	305,648,422.99
20	KATSINA	74,294,366.12	18	KADUNA	3,796,561,713.53
21	KEBBI	63,819,231.15	19	KANO	1,097,138,975.06
22	KOGI	66,799,468.61	20	KATSINA	852,223,256.97

<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>	<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>
21	KEBBI	482,706,139.92	<u>MINISTRY OF POLICE AFFAIRS- POLICE TRUST FUND TSA</u>		
22	KOGI	572,783,105.53			
23	KWARA	453,776,051.43	1	Federal Government	771,920,745.35
24	LAGOS	6,931,766,965.62			<u>771,920,745.35</u>
25	NASSARAWA	460,734,705.09	<u>NATIONAL AGRICULTURAL TECHNOLOGY SUPPORT</u>		
26	NIGER	760,084,178.90			
27	OGUN	1,406,692,479.79	1	ABIA	1,000,000.00
28	ONDO	651,616,895.57			<u>1,000,000.00</u>
29	OSUN	1,091,555,818.99	<u>NATIONAL FADAMA PROJECT</u>		
30	OYO	2,117,344,253.80			
31	PLATEAU	350,391,783.98	1	ABIA	1,000,000.00
32	RIVERS	3,566,421,490.34			<u>1,000,000.00</u>
33	SOKOTO	348,738,528.24	<u>OIL PALM VALUE CHAIN (RED GOLD PROJECT)</u>		
34	TARABA	300,292,543.88			
35	YOBE	272,113,970.53	1	ONDO	45,000,000.00
36	ZAMFARA	303,391,312.60			<u>45,000,000.00</u>
37	FCT-ABUJA	510,027,869.05	<u>POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME</u>		
38	Federal Government	86,540,357,671.76	1	EBONYI	20,066,529.88
		<u>127,142,149,456.79</u>			<u>20,066,529.88</u>
<u>HEALTH CARE DEDUCTIONS</u>			<u>Refund of Derivation Revenues from Okoro Oil Field to Akwa Ibom W.E.F July, 2008 to Sept. 2018 (13/56)</u>		
1	ABIA	13,542,908.65	1	RIVERS	1,004,597,886.60
2	BAUCHI	27,085,817.31			<u>1,004,597,886.60</u>
3	BAYELSA	27,618,721.57	<u>RESTRUCTURED OF COMMERCIAL BANK LOANS INTO FGN BONDS 106/226</u>		
4	BENUE	26,338,190.59			
5	BORNO	27,085,817.31	1	ABIA	87,401,497.26
6	EBONYI	27,047,747.03	2	ADAMAWA	154,205,582.49
7	EKITI	27,085,817.36	3	AKWA IBOM	850,814,293.88
8	GOMBE	27,085,817.31	4	BAUCHI	85,665,758.90
9	IMO	27,085,817.31	5	BAYELSA	741,156,852.48
10	KOGI	25,887,291.89	6	BENUE	143,809,057.60
11	NIGER	32,178,156.52	7	CROSS RIVER	444,989,043.29
12	OYO	28,243,131.84	8	DELTA	919,934,176.58
13	PLATEAU	27,085,817.31	9	EDO	157,343,097.74
14	SOKOTO	26,765,932.33	10	EKITI	248,153,651.78
15	YOBE	25,205,335.32	11	ENUGU	78,644,312.34
16	ZAMFARA	30,639,785.13	12	IMO	489,166,930.51
		<u>425,982,104.78</u>	13	KOGI	10,759,110.04
<u>LOAN FACILITY FROM COMMERCIAL BANKS</u>			14	KWARA	211,464,655.14
1	BAUCHI	631,997,437.42	15	OGUN	888,119,936.29
2	EBONYI	282,321,633.44	16	ONDO	55,289,565.44
3	KADUNA	174,417,285.23	17	OSUN	1,142,270,944.01
4	KANO	252,703,160.00	18	OYO	120,771,051.72
5	NIGER	370,914,372.01	19	PLATEAU	334,102,159.05
6	PLATEAU	278,318,781.31	20	RIVERS	306,634,568.54
7	SOKOTO	439,506,098.21	21	TARABA	150,436,484.33
		<u>2,430,178,767.62</u>	22	ZAMFARA	242,955,007.53
					<u>7,864,087,736.94</u>

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*SNO STATE**AMTDEDUCTED**SNO STATE**AMTDEDUCTED*

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176,772,819,555.214 EXCHANGE DIFFERENCE FUNDSCOLOGICAL FUNDS DISTRIBUTION STATES

1 ABIA	63,479,443.43
2 ADAMAWA	67,531,211.47
3 AKWA IBOM	68,158,773.72
4 ANAMBRA	67,404,699.70
5 BAUCHI	81,090,112.06
6 BAYELSA	59,983,634.50
7 BENUE	76,027,222.05
8 BORNO	84,227,266.26
9 CROSS RIVER	68,170,397.61
10 DELTA	68,833,079.96
11 EBONYI	60,649,637.59
12 EDO	63,388,591.56
13 EKITI	60,615,413.35
14 ENUGU	68,176,281.17
15 GOMBE	63,854,574.84
16 IMO	70,484,237.20
17 JIGAWA	75,812,335.53
18 KADUNA	88,822,968.84
19 KANO	107,530,092.43
20 KATSINA	83,332,761.33
21 KEBBI	71,583,257.73
22 KOGI	74,926,060.55
23 KWARA	60,345,166.41
24 LAGOS	90,816,138.85
25 NASSARAWA	62,517,722.07
26 NIGER	80,301,230.46
27 OGUN	62,982,041.30
28 ONDO	63,106,815.78
29 OSUN	61,827,455.30
30 OYO	76,035,622.15
31 PLATEAU	70,791,669.89
32 RIVERS	73,111,044.04
33 SOKOTO	74,712,849.79
34 TARABA	65,302,152.28
35 YOBE	67,318,136.20
36 ZAMFARA	67,461,504.17

2,570,711,601.572,570,711,601.57179,343,531,156.84

**NET STATUTORY ALLOCATION TO STATE GOVERNMENTS**

FEDERATION ACCOUNT:  
December, 2024

**PAGE 32**

S/N	STATE	3) GROSS ALLOCATION		4) ECOLOGY		5) FOREIGN LOANS TO STATES		6) OTHER DEDUCTION		7) TOTAL DEDUCTION		STATE NET=3-4-7			STATE NET STATE GROSS		
												Dec 2024	Nov 2024	Nov 2024	Nov 2024		
1	ABA	2,100,279,901.24	55,594,368.60	771,164,847.39	148,389,119.54	919,553,966.93	1,124,131,555.72	1,221,640,806.67	2,200,489,398.10								
2	ADAMAWA	2,234,336,637.38	60,206,676.66	1,097,120,916.44	242,735,835.48	1,339,856,751.92	834,273,209.60	938,056,795.13	2,340,942,309.38								
3	AKWA IBOM	2,295,100,152.16	60,766,171.76	525,026,444.75	934,615,671.58	1,459,642,116.33	734,691,864.06	839,347,355.08	2,362,696,502.29								
4	ANAMBRA	2,230,150,870.74	60,093,886.74	734,737,893.29	38,540,982.12	773,278,875.41	1,396,778,109.59	1,500,316,841.97	2,336,556,829.56								
5	BAUCHI	2,682,946,216.32	72,294,957.92	1,267,217,303.62	2,192,076,630.00	3,479,293,933.62	-868,642,675.23	-744,082,111.22	2,810,956,149.79								
6	BAYELSA	1,984,617,620.25	53,477,720.31	448,007,394.98	1,178,910,154.34	1,626,917,549.32	304,222,350.62	396,361,763.86	2,079,308,586.47								
7	BENUE	2,515,435,514.26	67,781,196.49	303,276,410.17	189,354,505.17	492,630,915.34	1,955,023,402.43	2,071,806,983.29	2,635,453,101.97								
8	BORNO	2,786,742,052.64	75,091,851.72	268,566,528.35	108,280,348.50	376,846,876.85	2,334,803,324.07	2,464,182,794.93	2,919,704,339.62								
9	CROSS RIVER	2,285,484,740.02	60,776,534.91	1,591,698,085.80	986,294,109.69	2,577,992,195.49	-363,283,990.38	-278,569,087.92	2,363,099,439.78								
10	DELTA	2,277,410,238.22	61,367,341.75	380,941,267.68	2,125,930,191.39	2,506,871,459.07	-290,828,562.60	-185,095,729.78	2,386,071,057.18								
11	EBONYI	2,006,652,988.30	54,071,487.71	829,020,383.40	409,482,349.01	1,238,502,732.41	714,078,768.17	806,149,446.30	2,102,395,315.88								
12	EDO	2,097,273,977.86	56,513,370.66	1,970,259,581.95	668,266,130.15	2,638,525,712.10	-597,765,104.90	-500,395,419.30	2,197,340,054.76								
13	EKITI	2,005,520,645.71	54,040,975.48	1,012,400,231.65	893,063,946.84	1,905,464,178.49	46,015,491.74	139,125,365.22	2,101,208,946.46								
14	ENUGU	2,255,679,403.58	60,781,780.34	1,045,863,175.83	78,644,312.34	1,124,507,488.17	1,070,390,136.08	1,175,114,075.14	2,363,303,391.21								
15	GOMBE	2,112,691,493.43	56,928,812.70	579,542,872.14	1,586,546,172.43	2,166,089,044.57	-317,180,706.99	-208,911,571.37	2,443,307,799.69								
16	IMO	2,332,040,401.85	62,839,412.03	1,124,937,985.78	1,461,443,711.03	2,586,381,696.81	2,061,836,725.83	2,178,290,224.69	2,628,004,147.05								
17	JIGAWA	2,508,325,782.07	67,589,616.88	305,648,422.99	73,251,016.37	378,899,439.36	2,081,936,725.83	2,178,290,224.69	2,628,004,147.05								
18	KADUNA	2,938,795,398.18	79,189,097.56	3,796,561,713.53	436,184,267.24	4,232,745,980.77	-1,373,139,680.15	-1,236,700,861.48	3,079,012,522.60								
19	KANO	3,557,739,005.23	95,867,218.70	1,097,138,975.06	661,426,829.22	1,758,565,804.28	1,703,305,982.24	1,868,480,361.96	3,727,487,444.69								
20	KATSINA	2,757,146,475.97	74,294,366.12	852,223,256.97	850,000,000.00	1,702,223,256.97	980,628,852.88	1,108,634,296.30	2,888,696,685.52								
21	KEBBI	2,368,402,578.40	63,819,231.15	482,706,139.92	66,813,572.93	549,519,712.85	1,755,063,634.39	1,864,987,284.14	2,481,404,864.71								
22	KOGI	2,479,002,501.57	66,799,468.61	572,783,105.53	435,712,417.65	1,008,495,523.18	1,403,707,509.78	1,518,799,623.04	2,597,281,781.03								
23	KWARA	1,996,579,293.60	53,800,039.93	453,776,051.43	770,677,095.35	1,224,453,146.78	-4,007,991,660.17	-3,868,491,181.15	3,148,104,960.04								
24	LAGOS	3,004,741,390.83	80,966,085.38	6,931,766,965.62	0.00	6,931,766,965.62	4,007,991,660.17	-3,868,491,181.15	3,148,104,960.04								
25	NASSARAWA	2,068,460,403.10	55,736,956.97	460,734,705.09	0.00	460,734,705.09	1,551,988,741.04	1,648,020,705.04	2,167,151,713.79								
26	NIGER	2,656,845,291.62	71,591,639.59	760,084,178.90	1,117,782,943.05	1,877,867,121.95	707,386,530.07	900,332,777.70	2,783,609,896.07								
27	OGUN	2,083,822,862.17	56,150,915.45	1,406,692,479.79	2,111,901,896.12	3,518,594,375.91	-1,490,922,429.19	-1,394,177,235.63	2,183,247,153.39								
28	ONDO	2,087,951,148.53	56,262,156.70	651,616,895.57	744,538,328.36	1,396,155,223.93	635,533,768.00	777,470,624.62	2,187,572,410.51								
29	OSUN	2,045,622,247.13	55,121,557.56	1,091,555,818.99	1,142,270,944.01	2,233,826,783.00	-243,326,073.43	-148,354,411.57	2,143,223,893.47								
30	OYO	2,515,713,439.93	67,788,665.51	2,117,344,253.80	1,365,442,737.81	3,482,786,991.61	-1,034,862,237.19	-918,065,753.14	2,635,744,286.16								
31	PLATEAU	2,342,212,115.11	63,113,500.11	350,391,783.98	1,670,906,180.64	2,021,297,964.62	257,800,650.39	366,542,025.94	2,453,964,790.29								
32	RIVERS	2,418,950,892.78	65,181,311.48	3,566,421,480.34	1,311,232,455.14	4,877,653,945.48	-2,523,884,364.18	-2,411,580,255.99	2,534,364,962.95								
33	SOKOTO	2,471,948,213.48	66,609,383.00	348,738,528.24	838,971,976.75	1,187,710,504.99	1,217,628,325.49	1,232,852,761.34	2,589,890,915.59								
34	TARABA	2,160,586,018.84	58,219,383.74	300,292,543.88	225,899,884.24	526,192,428.12	1,576,174,206.98	1,676,483,267.02	2,263,672,866.24								
35	YOBE	2,227,286,832.10	60,016,711.04	272,113,970.53	661,594,874.41	933,708,844.94	1,233,561,276.12	1,336,767,040.40	2,333,556,140.62								
36	ZAMFARA	2,232,030,302.70	60,144,529.11	303,391,312.60	779,667,932.66	1,083,079,245.26	1,088,806,528.32	1,192,382,516.69	2,338,525,933.82								
		<b>85,054,525,013.38</b>	<b>2,291,888,398.56</b>	<b>40,091,763,915.98</b>	<b>28,506,869,521.56</b>	<b>68,598,633,437.54</b>	<b>14,164,003,177.27</b>	<b>18,126,502,053.94</b>	<b>89,112,684,667.35</b>								

S/N	STATE	OIL DERIVATION INDICES (13%)	GROSS DERIVATION ON OIL USING NEW INDICES	GAS DERIVATION INDICES (13%)	GROSS DERIVATION ON GAS USING NEW 13%	OIL DERIVATION INDICES (13%) PM	GROSS DERIVATION ON OIL USING PM INDICES	GAS DERIVATION INDICES (13%) PM	GROSS DERIVATION ON GAS USING PM 13%	TOTAL MINERAL REVENUE Dec 2024	TOTAL MINERAL REVENUE Nov 2024	S/N
1	1ABIA	0.0149270601	256,128,422.81	0.005962970144	302,408,649.74	0.014000153	0.00	0.003351928	0.00	557,537,072.55	1,658,229,960.11	1
2	2ADAMAWA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	2
3	3AKWA IBOM	0.2124190936	3,630,597,584.45	0.154442149198	7,832,446,025.58	0.20252056	0.00	0.131847072	0.00	11,463,043,610.03	24,360,522,408.15	3
4	4ANAMBRA	0.0178675102	305,385,632.18	0.008959730141	454,387,633.79	0.018788681	0.00	0.009814256	0.00	759,773,265.97	2,249,202,439.57	4
5	5BAUCHI	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	5
6	6BAYELSA	0.2188109540	3,739,845,169.75	0.243982774823	12,373,448,083.26	0.209860653	0.00	0.268643227	0.00	16,113,293,253.01	25,834,540,043.06	6
7	7BENUE	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	7
8	8BORNO	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	8
9	9CROSS RIVER	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	9
10	10DELTA	0.2618540136	4,475,523,047.48	0.245102431688	12,430,230,846.34	0.306184417	0.00	0.257120218	0.00	16,905,753,893.82	37,088,630,729.92	10
11	11EBONYI	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	11
12	12EDO	0.0159626941	272,656,514.52	0.052546547914	2,664,888,382.79	0.018464161	0.00	0.050605759	0.00	2,937,524,897.31	2,393,754,955.80	12
13	13EKITI	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	13
14	14ENUGU	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	14
15	15GOMBE	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	15
16	16IMO	0.0270219847	461,850,913.38	0.004683035496	237,497,489.83	0.025630885	0.00	0.000837170	0.00	699,348,403.21	3,012,089,007.79	16
17	17JIGAWA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	17
18	18KADUNA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	18
19	19KANO	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	19
20	20KATSINA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	20
21	21KEBELI	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	21
22	22KOGI	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	22
23	23KWARA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	23
24	24LAGOS	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	24
25	25NASSARAWA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	25
26	26NIGER	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	26
27	27OGUN	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	27
28	28ONDO	0.0280743155	479,837,007.20	0.019323839576	979,997,567.19	0.0221899	0.00	0.019064048	0.00	1,459,834,574.39	2,669,824,747.99	28
29	29OSUN	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	29
30	30OYO	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	30
31	31PLATEAU	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	31
32	32RIVERS	0.2030724742	3,470,848,225.53	0.264996521021	13,439,148,306.60	0.182360589	0.00	0.258716321	0.00	16,909,996,532.13	22,562,363,414.25	32
33	33SOKOTO	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	33
34	34TARABA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	34
35	35YOBE	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	35
36	36ZAMFARA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	36
37	37FCT-ABUJA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	37
40	40Escrow /Rivers &	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	40
42	42REFUND TO NC	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	42
43	43GBETOKUN DE	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	43
44	44Delta/Ondo Dispu	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	44
93	93IMBEDE DERIVA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	93
94	94AKRI DERIVATI	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	94
		100%	17,091,672,517.29	100%	50,714,432,985.12	100.0000%	0.00	100.0000%	0.00	67,806,105,502.41	121,849,157,706.64	

**GROSS ALLOCATION TO LOCAL GOVERNMENT COUNCILS:**

SN	STATES	NOO/LGCS	40%-EQUAL	30%-POPULATION	5%-LAND	5%-TERRAIN	10%-REV	4%-PRIMARY	3%HOSPITAL	1.5%WATER	1.5%RAINFALL	TOTAL
1	ABIA	17	576,097,701.10	398,293,468.95	17,128,582.99	72,012,212.64	145,749,200.72	53,176,674.69	71,954,028.23	5,138,575.34	21,603,663.79	1,361,054,108.45
2	ADAMAWA	21	711,650,101.36	445,248,547.11	135,648,984.01	88,956,262.67	167,304,920.13	53,910,179.21	46,673,842.75	40,694,698.67	26,686,878.80	1,716,774,414.72
3	AKWA IBOM	31	1,050,531,402.01	550,950,527.27	23,661,893.52	131,316,387.75	274,756,110.28	129,932,296.57	79,000,835.63	7,098,568.66	39,394,916.33	2,286,642,638.01
4	ANAMBRA	21	711,650,101.36	587,747,572.44	16,827,993.27	88,986,262.67	154,810,323.11	66,529,661.04	67,794,854.56	5,048,398.41	26,686,878.80	1,726,052,045.66
5	BAUCHI	20	677,762,001.30	653,019,518.78	174,469,502.45	84,720,250.16	128,982,686.13	116,061,394.23	46,638,352.70	52,340,855.20	25,416,075.05	1,959,410,636.01
6	BAVELSA	8	271,104,800.52	239,391,886.41	32,898,729.63	33,888,100.06	112,882,706.34	57,280,638.20	30,068,938.90	9,869,619.73	10,166,430.02	2,132,142,027.48
7	BENUE	23	779,426,301.49	592,977,389.59	108,281,223.92	97,428,287.69	303,182,685.94	103,198,402.63	84,634,879.95	32,764,369.97	29,228,486.31	2,314,867,289.84
8	BORNO	27	914,978,701.75	583,413,424.02	263,940,699.93	114,372,337.72	189,691,268.47	88,396,258.52	46,580,681.39	79,182,216.73	34,311,701.32	2,492,322,032.91
9	CROSS RIVER	18	609,985,801.17	406,018,594.16	75,598,508.20	76,248,225.15	169,603,800.95	63,482,127.13	45,830,954.23	22,679,554.39	22,874,467.54	1,492,322,032.91
10	DELTA	25	847,202,501.62	575,992,570.39	60,234,190.88	105,900,312.70	163,479,182.35	50,669,561.58	58,877,981.27	18,070,288.81	18,070,093.81	1,912,186,663.42
11	EBONYI	13	440,545,300.84	305,466,322.70	22,435,950.05	55,068,162.61	138,571,253.99	70,185,893.09	48,399,546.09	6,730,765.59	16,520,448.78	1,463,089,257.22
12	EDO	18	609,985,801.17	452,308,069.45	69,248,738.05	76,248,225.15	132,528,682.46	42,512,670.90	36,607,979.31	20,774,623.19	22,874,467.54	1,463,089,257.22
13	EKITI	16	542,209,601.04	335,079,888.24	20,572,419.53	67,776,200.13	101,783,690.95	74,457,231.43	71,224,079.97	6,171,726.39	20,332,860.04	1,463,089,257.22
14	ENUGU	17	576,097,701.10	457,784,395.77	26,764,784.51	72,012,212.64	178,546,391.84	46,098,794.42	28,471,886.96	18,848,853.70	13,978,841.28	1,018,564,841.71
15	GOMBE	11	372,769,100.71	330,816,853.64	62,829,506.96	46,596,137.59	178,827,454.69	46,098,794.42	88,281,481.86	5,495,572.40	34,311,701.32	2,093,065,174.78
16	IMO	27	914,978,701.75	553,015,217.25	163,318,573.10	114,372,337.72	185,028,650.56	70,398,353.64	51,456,126.04	25,697,352.51	29,228,486.31	2,353,849,981.46
17	JIGAWA	27	914,978,701.75	611,164,116.66	159,715,379.13	97,428,287.69	200,760,590.63	118,469,715.00	68,305,023.93	47,914,617.82	29,228,486.31	2,353,849,981.46
18	KADUNA	23	779,426,301.49	852,601,579.46	159,715,379.13	97,428,287.69	200,760,590.63	118,469,715.00	68,305,023.93	47,914,617.82	29,228,486.31	2,353,849,981.46
19	KANO	44	1,491,076,402.86	1,318,793,427.70	74,341,677.67	186,394,550.36	377,651,734.41	139,509,126.89	81,556,118.72	22,302,505.20	55,915,365.11	3,747,530,908.91
20	KATSINA	34	1,152,195,402.21	814,095,553.95	87,249,775.47	144,024,425.28	345,390,044.16	137,667,393.54	103,054,212.25	26,174,934.87	43,207,327.58	2,853,059,069.29
21	KEBI	21	711,650,101.36	455,160,492.56	131,821,889.46	88,956,262.67	216,493,312.10	68,017,038.85	62,253,971.61	39,546,570.21	26,686,878.80	1,800,586,517.62
22	KOGI	21	711,650,101.36	460,762,322.12	103,359,470.05	88,956,262.67	257,017,533.23	101,540,979.94	80,056,664.41	31,007,843.66	26,686,878.80	1,861,038,056.25
23	KWARA	16	542,209,601.04	333,235,566.77	120,430,052.47	67,776,200.13	113,406,244.80	34,907,033.85	48,452,781.15	36,129,018.82	20,332,860.04	1,316,879,359.08
24	LAGOS	20	677,762,001.30	1,266,772,403.36	12,216,737.93	84,720,250.16	99,867,696.46	43,732,584.66	29,146,197.78	3,665,021.69	25,416,075.05	2,243,298,968.40
25	NASSARAWA	13	440,545,300.84	261,866,804.95	95,286,873.19	55,068,162.61	170,017,161.92	71,339,653.98	35,152,887.55	28,586,064.39	16,520,448.78	1,174,883,358.21
26	NIGER	25	847,202,501.62	555,172,523.85	258,936,193.71	105,900,312.70	184,916,128.86	59,094,984.33	53,944,865.30	77,680,864.74	31,770,093.81	2,174,618,468.92
27	OGUN	20	677,762,001.30	523,951,167.59	59,330,466.06	84,720,250.16	101,866,519.42	33,515,930.90	27,003,486.44	17,799,057.18	25,416,075.05	1,551,364,953.10
28	ONDO	18	609,985,801.17	483,605,458.47	55,275,071.86	76,248,225.15	120,942,073.04	55,989,929.62	40,148,111.10	16,582,522.97	22,874,467.54	1,481,651,660.93
29	OSUN	30	1,016,643,001.95	481,147,534.36	31,537,078.79	127,080,375.24	191,664,305.21	68,573,708.90	42,703,394.19	9,461,124.44	38,124,112.57	2,006,934,635.65
30	OYO	33	1,118,307,302.14	785,848,329.43	98,689,340.64	139,788,412.77	185,254,475.35	84,931,889.59	47,228,374.67	29,606,804.72	41,936,523.83	2,531,591,453.14
31	PLATEAU	17	576,097,701.10	446,739,829.22	95,096,379.73	72,012,212.64	209,385,691.43	80,502,803.91	57,001,445.25	28,528,916.35	21,603,663.79	1,586,968,643.43
32	RIVERS	23	779,426,301.49	728,762,061.63	36,450,600.98	97,428,287.69	186,103,076.50	38,166,875.91	60,634,738.40	10,935,181.23	29,228,486.31	1,967,135,610.16
33	SOKOTO	23	779,426,301.49	519,580,301.49	118,016,844.22	97,428,287.69	266,865,526.12	71,612,088.31	63,646,955.79	35,405,056.28	20,332,860.04	1,484,920,541.76
34	TARABA	16	542,209,601.04	323,348,075.49	210,660,253.86	67,776,200.13	130,904,150.43	82,042,215.55	46,411,303.68	34,669,135.72	21,603,663.79	1,492,960,486.42
35	YOBE	17	576,097,701.10	326,219,061.61	163,903,195.33	72,012,212.64	187,180,628.05	62,043,725.91	34,416,469.16	38,865,947.63	17,791,252.53	1,348,989,601.11
36	ZAMBARA	14	474,433,400.91	458,142,494.61	122,886,481.63	59,304,175.11	113,717,242.27	31,432,137.24	21,396,059.65	8,385,542.13	7,624,922.51	595,807,268.62
37	FCT-ABUJA	6	203,328,600.39	197,488,559.76	27,951,804.71	29,416,075.05	74,058,813.10	30,156,991.32	24,396,059.65	8,385,542.13	7,624,922.51	595,807,268.62
774			26,229,389,450.23	19,672,042,087.67	3,278,673,681.28	3,278,673,681.28	6,557,347,362.56	2,622,938,945.02	1,967,904,208.77	983,602,104.38	983,602,104.38	65,573,473,625.58

**FEDERATION ACCOUNT: December, 2024**

**NET ALLOCATION TO LGCs:**

SN	STATES	NOofLGCs	GROSS	TOT- DEDUCTN + ECOLOGICAL	NET	NET	GROSS	
					Dec 2024	Nov 2024	Nov 2024	
1	ABIA	17	1,361,054,108.45	39,642,352.67	1,321,411,755.78	1,384,459,546.27	1,425,993,332.66	1
2	ADAMAWA	21	1,716,774,414.72	50,003,138.29	1,666,771,276.42	1,746,297,015.30	1,798,685,925.76	2
3	AKWA IBOM	31	2,286,642,638.01	66,601,241.88	2,220,041,396.13	2,325,965,007.16	2,395,743,957.37	3
4	ANAMBRA	21	1,726,052,045.66	50,273,360.55	1,675,778,685.11	1,755,734,189.51	1,808,406,215.20	4
5	BAUCHI	20	1,959,410,636.01	57,070,212.70	1,902,340,423.31	1,993,105,743.00	2,052,898,915.29	5
6	BAYELSA	8	797,551,849.81	23,229,665.53	774,322,184.29	811,266,991.71	835,605,001.46	6
7	BENUE	23	2,132,142,027.48	62,101,224.10	2,070,040,803.38	2,168,807,518.84	2,233,871,744.40	7
8	BORNO	27	2,314,867,289.84	67,423,319.12	2,247,443,970.71	2,354,675,025.68	2,425,315,276.45	8
9	CROSS RIVER	18	1,492,322,032.91	43,465,690.28	1,448,856,342.64	1,517,984,826.43	1,563,524,371.22	9
10	DELTA	25	1,912,196,653.42	55,695,048.16	1,856,501,605.26	1,945,079,842.70	2,003,432,237.98	10
11	EBONYI	13	1,103,923,663.73	43,192,353.06	1,060,731,310.67	1,111,341,398.82	1,156,594,564.81	11
12	EDO	18	1,463,089,257.22	42,614,250.21	1,420,475,007.01	1,488,249,347.78	1,532,896,828.22	12
13	EKITI	16	1,161,745,928.21	33,837,260.05	1,127,908,668.16	1,181,723,952.53	1,217,175,671.11	13
14	ENUGU	17	1,486,520,437.08	43,296,711.76	1,443,223,725.32	1,512,083,463.15	1,557,445,967.05	14
15	GOMBE	11	1,018,564,841.71	29,666,937.14	988,897,904.58	1,036,080,645.03	1,067,163,064.38	15
16	IMO	27	1,992,268,059.40	58,027,225.03	1,934,240,834.37	2,026,528,200.78	2,087,324,046.81	16
17	JIGAWA	27	2,093,065,174.78	60,963,063.34	2,032,102,111.44	2,129,058,679.00	2,192,930,439.37	17
18	KADUNA	23	2,353,849,981.46	68,558,737.32	2,285,291,244.13	2,394,328,085.19	2,466,157,927.74	18
19	KANO	44	3,747,530,908.91	109,151,385.70	3,638,379,523.21	3,811,975,519.25	3,926,334,784.83	19
20	KATSINA	34	2,853,059,069.29	83,098,807.84	2,769,960,261.45	2,902,121,848.08	2,989,185,503.53	20
21	KEBBI	21	1,800,586,517.62	52,444,267.50	1,748,142,250.12	1,831,550,397.39	1,886,496,909.31	21
22	KOGI	21	1,861,038,056.25	54,204,991.93	1,806,833,064.32	1,893,041,494.05	1,949,832,738.87	22
23	KWARA	16	1,316,879,359.08	38,355,709.49	1,278,523,649.59	1,339,525,143.52	1,379,710,897.83	23
24	LAGOS	20	2,243,298,968.40	65,338,804.90	2,177,960,163.49	2,281,875,975.88	2,350,332,255.15	24
25	NASSARAWA	13	1,174,883,358.21	34,219,903.64	1,140,663,454.58	1,195,087,301.04	1,230,939,920.07	25
26	NIGER	25	2,174,618,468.92	63,338,402.01	2,111,280,066.91	2,212,014,408.61	2,278,374,840.87	26
27	OGUN	20	1,551,364,953.10	45,185,386.98	1,506,179,566.12	1,578,043,081.27	1,625,384,373.70	27
28	ONDO	18	1,481,651,660.93	43,154,902.75	1,438,496,758.18	1,507,130,960.84	1,552,344,889.66	28
29	OSUN	30	2,006,934,635.65	58,454,406.86	1,948,480,228.79	2,041,446,991.57	2,102,690,401.32	29
30	OYO	33	2,531,591,453.14	73,735,673.39	2,457,855,779.74	2,575,126,097.33	2,652,379,880.25	30
31	PLATEAU	17	1,586,968,643.43	46,222,387.67	1,540,746,255.76	1,614,259,032.31	1,662,686,803.28	31
32	RIVERS	23	1,967,135,610.16	57,295,211.95	1,909,840,398.21	2,000,963,560.07	2,060,992,466.87	32
33	SOKOTO	23	1,981,210,024.68	57,705,146.35	1,923,504,878.33	2,015,280,005.99	2,075,738,406.17	33
34	TARABA	16	1,484,923,541.76	43,250,200.25	1,441,673,341.51	1,510,459,106.74	1,555,772,879.94	34
35	YOBE	17	1,492,960,486.42	43,484,286.01	1,449,476,200.41	1,518,634,259.14	1,564,193,286.91	35
36	ZAMFARA	14	1,348,989,601.11	39,290,959.26	1,309,698,641.86	1,372,187,571.00	1,413,353,198.13	36
37	FCT-ABUJA	6	595,807,268.62	17,353,609.77	578,453,658.85	606,053,099.32	624,234,692.30	37
		<b>774</b>	<b>65,573,473,625.58</b>	<b>1,920,946,235.44</b>	<b>63,652,527,390.14</b>	<b>66,689,545,332.31</b>	<b>68,702,144,616.30</b>	



<i>LGCNO</i>	<i>TOTAL AMOUNT</i>	<i>LGCNO</i>	<i>TOTAL-AMOUNT</i>
<u>OSUN LGCS</u>		21	KOGI LGCS 60,799,383.47
30	ECOLOGICAL FUNDS DISTRIBUTION LGCS 58,454,406.86	16	KWARA LGCS 43,021,932.23
	<u>58,454,406.86</u>	20	LAGOS LGCS 73,287,697.56
<u>OYO LGCS</u>		13	NASSARAWA LGCS 38,382,978.57
33	ECOLOGICAL FUNDS DISTRIBUTION LGCS 73,735,673.39	25	NIGER LGCS 71,043,932.58
	<u>73,735,673.39</u>	20	OGUN LGCS 50,682,484.63
<u>PLATEAU LGCS</u>		18	ONDO LGCS 48,404,978.72
17	ECOLOGICAL FUNDS DISTRIBUTION LGCS 46,222,387.67	30	OSUN LGCS 65,565,767.50
	<u>46,222,387.67</u>	33	OYO LGCS 82,706,099.98
<u>RIVERS LGCS</u>		17	PLATEAU LGCS 51,845,643.23
23	ECOLOGICAL FUNDS DISTRIBUTION LGCS 57,295,211.95	23	RIVERS LGCS 64,265,548.95
	<u>57,295,211.95</u>	23	SOKOTO LGCS 64,725,354.55
<u>SOKOTO LGCS</u>		16	TARABA LGCS 48,511,869.78
23	ECOLOGICAL FUNDS DISTRIBUTION LGCS 57,705,146.35	17	YOBE LGCS 48,774,433.61
	<u>57,705,146.35</u>	14	ZAMFARA LGCS 44,070,961.25
<u>TARABA LGCS</u>			<u>2,142,259,667.97</u>
16	ECOLOGICAL FUNDS DISTRIBUTION LGCS 43,250,200.25		<u>2,142,259,667.97</u>
	<u>43,250,200.25</u>		
<u>YOBE LGCS</u>			
17	ECOLOGICAL FUNDS DISTRIBUTION LGCS 43,484,286.01		
	<u>43,484,286.01</u>		
<u>ZAMFARA LGCS</u>			
14	ECOLOGICAL FUNDS DISTRIBUTION LGCS 39,290,959.26		
	<u>39,290,959.26</u>		
	<u>1,920,946,235.44</u>		

#### 4 EXCHANGE DIFFERENCE REVENUE

<u>ABIA LGCS</u>	
17	ABIA LGCS 44,465,103.97
21	ADAMAWA LGCS 56,086,346.88
31	AKWA IBOM LGCS 74,703,718.25
21	ANAMBRA LGCS 56,389,443.44
20	BAUCHI LGCS 64,013,177.07
8	BAYELSA LGCS 26,055,706.16
23	BENUE LGCS 69,656,243.89
27	BORNO LGCS 75,625,806.56
18	CROSS RIVER LGCS 48,753,575.58
25	DELTA LGCS 62,470,714.78
13	EBONYI LGCS 36,064,753.18
18	EDO LGCS 47,798,552.27
16	EKITI LGCS 37,953,783.88
17	ENUGU LGCS 48,564,039.72
6	FCT-ABUJA LGCS 19,464,789.81
11	GOMBE LGCS 33,276,113.94
27	IMO LGCS 65,086,616.21
27	JIGAWA LGCS 68,379,618.44
23	KADUNA LGCS 76,899,355.81
44	KANO LGCS 122,430,365.16
34	KATSINA LGCS 93,208,320.94
21	KEBBI LGCS 58,824,455.41

*LGCNO*

*TOTAL AMOUNT*

*LGCNO*

*TOTAL-AMOUNT*

4,063,205,903.41



**SUMMARY OF STATUTORY REVENUE ALLOCATION -STATES**

S/N	STATE	GROSS STATUTORY	TOTAL DERIVATION	TOTAL	DEDUCTION	STATE NET	PREV. TOTAL	
						Dec 2024	Nov 2024	
1	ABIA	2,100,279,901.24	557,537,072.55	2,657,816,973.79	976,148,335.53	1,681,668,638.26	3,858,719,358.21	1
2	ADAMAWA	2,234,336,637.38	0.00	2,234,336,637.38	1,400,063,427.78	834,273,209.60	2,340,942,309.38	2
3	AKWA IBOM	2,255,100,152.16	11,463,043,610.03	13,718,143,762.19	1,520,408,288.09	12,197,735,474.09	26,723,218,910.43	3
4	ANAMBRA	2,230,150,870.74	759,773,265.97	2,989,924,136.71	833,372,761.15	2,156,551,375.56	4,585,759,269.13	4
5	BAUCHI	2,682,946,216.32	0.00	2,682,946,216.32	3,551,588,891.54	-868,642,675.23	2,810,956,149.79	5
6	BAYELSA	1,984,617,820.25	16,113,293,253.01	18,097,910,873.26	1,680,395,269.63	16,417,515,603.63	27,913,848,629.52	6
7	BENUE	2,515,435,514.26	0.00	2,515,435,514.26	560,412,111.83	1,955,023,402.43	2,635,453,101.97	7
8	BORNO	2,786,742,052.64	0.00	2,786,742,052.64	451,938,728.57	2,334,803,324.07	2,919,704,339.62	8
9	CROSS RIVE	2,255,484,740.02	0.00	2,255,484,740.02	2,638,768,730.40	-383,283,990.38	2,363,099,439.78	9
10	DELTA	2,277,410,238.22	16,905,753,893.82	19,183,164,132.04	2,568,238,800.82	16,614,925,331.22	39,474,701,787.10	10
11	EBONYI	2,006,652,988.30	0.00	2,006,652,988.30	1,292,574,220.12	714,078,768.17	2,102,395,315.88	11
12	EDO	2,097,273,977.86	2,937,524,897.31	5,034,798,875.17	2,695,039,082.76	2,339,759,792.41	4,591,095,010.56	12
13	EKITI	2,005,520,645.71	0.00	2,005,520,645.71	1,959,505,153.97	46,015,491.74	2,101,208,946.46	13
14	ENUGU	2,255,679,403.58	0.00	2,255,679,403.58	1,185,289,268.51	1,070,390,135.08	2,363,303,391.21	14
15	GOMBE	2,112,691,493.43	0.00	2,112,691,493.43	2,223,017,857.27	-110,326,363.84	2,213,493,177.74	15
16	IMO	2,332,040,401.85	699,348,403.21	3,031,388,805.06	2,649,221,108.84	382,167,696.23	5,455,396,767.48	16
17	JIGAWA	2,508,325,782.07	0.00	2,508,325,782.07	446,489,056.24	2,061,836,725.83	2,628,004,147.05	17
18	KADUNA	2,938,795,398.18	0.00	2,938,795,398.18	4,311,935,078.33	-1,373,139,680.15	3,079,012,522.80	18
19	KANO	3,557,739,005.23	0.00	3,557,739,005.23	1,854,433,022.98	1,703,305,982.24	3,727,487,444.69	19
20	KATSINA	2,757,146,475.97	0.00	2,757,146,475.97	1,776,517,623.09	980,628,852.88	2,888,696,685.52	20
21	KEBBI	2,368,402,578.40	0.00	2,368,402,578.40	613,338,944.00	1,755,063,634.39	2,481,404,864.71	21
22	KOGI	2,479,002,501.57	0.00	2,479,002,501.57	1,075,294,991.79	1,403,707,509.78	2,597,281,781.03	22
23	KWARA	1,996,579,259.60	0.00	1,996,579,259.60	1,278,253,186.71	718,326,072.89	2,091,840,944.92	23
24	LAGOS	3,004,741,390.83	0.00	3,004,741,390.83	7,012,733,051.00	-4,007,991,660.17	3,148,104,960.04	24
25	NASSARAW	2,068,460,403.10	0.00	2,068,460,403.10	516,471,662.06	1,551,988,741.04	2,167,151,713.79	25
26	NIGER	2,656,845,291.62	0.00	2,656,845,291.62	1,949,458,761.54	707,386,530.07	2,783,609,886.07	26
27	OGUN	2,083,822,862.17	0.00	2,083,822,862.17	3,574,745,291.36	-1,490,922,429.19	2,183,247,153.39	27
28	ONDO	2,087,951,148.63	1,459,834,574.39	3,547,785,723.02	1,452,417,380.63	2,095,368,342.39	4,877,397,158.51	28
29	OSUN	2,045,622,247.13	0.00	2,045,622,247.13	2,288,948,320.56	-243,326,073.43	2,143,223,893.47	29
30	OYO	2,515,713,439.93	0.00	2,515,713,439.93	3,550,575,677.12	-1,034,862,237.19	2,635,744,288.16	30
31	PLATEAU	2,342,212,115.11	0.00	2,342,212,115.11	2,084,411,464.72	257,800,650.39	2,453,964,790.29	31
32	RIVERS	2,418,950,892.78	16,909,996,532.13	19,328,947,424.91	4,942,835,256.96	14,386,112,167.94	25,096,728,377.20	32
33	SOKOTO	2,471,948,213.48	0.00	2,471,948,213.48	1,254,319,887.99	1,217,628,325.49	2,589,890,915.59	33
34	TARABA	2,160,586,018.84	0.00	2,160,586,018.84	584,411,811.86	1,576,174,206.98	2,263,672,888.24	34
35	YOBE	2,227,286,832.10	0.00	2,227,286,832.10	993,725,555.98	1,233,561,276.12	2,333,556,140.62	35
36	ZAMFARA	2,232,030,302.70	0.00	2,232,030,302.70	1,143,223,774.37	1,088,806,528.32	2,338,525,933.82	36
		<b>85,054,525,013.38</b>	<b>67,806,105,502.41</b>	<b>152,860,630,515.79</b>	<b>70,890,521,836.10</b>	<b>81,970,108,679.68</b>	<b>210,961,842,373.99</b>	

SUMMARY OF STATUTORY REVENUE ALLOCATION DISTRIBUTION STATES AND LGCS

SN-A	STATE-B	GROSS STATUTORY-C	TOTAL DERIVATION OIL & GAS-D	E-ECOLOGY-C/O.72	TOTAL-F=C+D	DEDUCTION-G	STATE NET-H=F-G	LGCSGROSS-I	LGCS NET-J	SN
1	ABIA	2,100,279,901.24	557,537,072.55	56,594,368.60	2,657,816,973.79	919,553,966.93	1,681,668,638.26	1,361,054,108.45	1,321,411,755.78	1
2	ADAMAWA	2,234,336,637.38	0.00	60,206,675.86	2,234,336,637.38	1,339,856,751.92	834,273,209.60	1,716,774,414.72	1,686,771,276.42	2
3	AKWA IBOM	2,255,100,152.16	11,463,043,610.03	60,766,171.76	13,718,143,782.19	1,459,642,116.33	12,197,735,474.09	2,286,642,638.01	2,220,041,396.13	3
4	ANAMBRA	2,230,150,870.74	759,773,265.97	60,093,895.74	2,989,924,136.71	773,278,875.41	2,156,551,375.56	1,726,052,045.66	1,675,778,685.11	4
5	BAUCHI	2,682,946,216.32	0.00	72,294,957.92	2,682,946,216.32	3,479,293,933.62	-868,642,675.23	1,959,410,636.01	1,902,340,423.31	5
6	BAYELSA	1,984,617,620.25	16,113,293,253.01	53,477,720.31	18,097,910,873.26	1,629,917,549.32	16,417,515,603.63	1,955,023,402.43	2,132,142,027.48	6
7	BEUUE	2,515,435,514.26	0.00	67,781,196.49	2,515,435,514.26	492,630,915.34	1,955,023,402.43	2,132,142,027.48	2,247,443,970.71	7
8	BORNO	2,786,742,052.64	0.00	75,091,851.72	2,786,742,052.64	376,846,876.85	2,334,803,324.07	2,314,867,289.84	2,247,443,970.71	8
9	CROSS RIVER	2,255,484,740.02	0.00	60,776,534.91	2,255,484,740.02	2,577,992,195.49	-383,293,990.38	1,492,322,032.92	1,448,856,342.64	9
10	DELTA	2,277,410,238.22	16,905,753,893.82	61,367,341.75	19,183,164,132.04	2,506,871,459.07	16,614,926,331.22	1,912,196,653.42	1,856,501,605.26	10
11	EBONYI	2,006,652,988.30	0.00	54,071,487.71	2,006,652,988.30	1,238,502,732.41	714,078,768.17	1,103,923,653.73	1,060,731,310.67	11
12	EDO	2,097,273,977.86	2,937,524,897.31	56,513,370.66	5,034,798,875.17	2,638,525,712.10	2,335,759,792.41	1,463,089,257.22	1,420,475,007.01	12
13	EKITI	2,005,520,645.71	0.00	54,040,975.48	2,005,520,645.71	1,905,464,178.49	46,015,491.74	1,161,745,928.21	1,127,908,688.16	13
14	ENUGU	2,255,679,403.58	0.00	60,781,780.34	2,255,679,403.58	1,124,507,488.17	1,070,390,135.08	1,486,520,437.08	1,443,223,725.32	14
15	GOMBE	2,112,691,493.43	0.00	56,928,812.70	2,112,691,493.43	2,166,089,044.57	-110,326,363.84	1,018,564,841.71	988,897,904.58	15
16	IMO	2,332,040,401.85	699,348,403.21	62,839,412.03	3,031,388,805.06	2,586,381,696.81	382,167,696.23	1,992,268,059.40	1,934,240,834.37	16
17	JIGAWA	2,506,325,782.07	0.00	67,589,616.88	2,506,325,782.07	378,899,439.36	2,061,836,725.83	2,093,065,174.78	2,032,102,111.44	17
18	KADUNA	2,938,795,398.18	0.00	79,189,097.56	2,938,795,398.18	4,232,745,980.77	-1,373,139,680.15	2,333,849,981.46	2,285,291,244.13	18
19	KANO	3,557,739,005.23	0.00	95,867,218.70	3,557,739,005.23	1,758,565,804.28	1,703,305,982.24	3,747,530,908.91	3,638,379,523.21	19
20	KATSINA	2,757,146,475.97	0.00	74,294,366.12	2,757,146,475.97	1,702,223,256.97	980,628,652.88	2,853,059,069.29	2,769,960,261.45	20
21	KEBBI	2,368,402,578.40	0.00	63,819,231.15	2,368,402,578.40	549,519,712.85	1,755,063,634.39	1,800,586,517.62	1,748,142,250.12	21
22	KOGI	2,479,002,501.57	0.00	66,799,468.61	2,479,002,501.57	1,008,495,523.18	1,403,707,509.78	1,861,038,056.25	1,806,833,084.32	22
23	KWARA	1,996,579,259.60	0.00	53,800,039.93	1,996,579,259.60	1,224,453,146.78	719,326,072.89	1,316,879,359.08	1,278,523,649.59	23
24	LAGOS	3,004,741,390.83	0.00	80,966,085.38	3,004,741,390.83	6,931,766,665.62	-4,007,991,660.17	2,243,298,968.40	2,177,960,163.49	24
25	NASSARAWA	2,068,460,403.10	0.00	55,736,956.97	2,068,460,403.10	460,734,705.09	1,551,988,741.04	1,174,883,358.21	1,140,663,454.58	25
26	NIGER	2,656,845,291.62	0.00	71,591,639.59	2,656,845,291.62	1,877,867,121.95	707,386,530.07	2,174,618,488.92	2,111,280,066.91	26
27	OGUN	2,083,822,862.17	0.00	56,150,915.45	2,083,822,862.17	3,518,594,375.91	-1,490,922,429.19	1,551,364,933.10	1,506,179,566.12	27
28	ONDO	2,087,951,148.63	1,459,834,574.39	56,262,156.70	3,547,785,723.02	1,396,155,223.93	2,095,368,342.39	1,481,651,650.93	1,438,496,758.18	28
29	OSUN	2,045,622,247.13	0.00	55,121,557.56	2,045,622,247.13	2,233,826,763.00	-243,326,073.43	2,006,934,635.65	1,948,480,228.79	29
30	OYO	2,515,713,439.93	0.00	67,788,665.51	2,515,713,439.93	3,482,786,991.61	-1,034,862,237.19	2,531,591,453.14	2,457,855,779.74	30
31	PLATEAU	2,342,212,115.11	0.00	63,113,500.11	2,342,212,115.11	2,021,297,964.62	257,800,660.39	1,586,968,643.43	1,540,746,255.76	31
32	RIVERS	2,418,950,892.78	16,909,996,532.13	65,181,311.48	19,328,947,424.91	4,877,653,945.48	14,386,112,167.94	1,981,210,024.68	1,923,504,878.33	32
33	SOKOTO	2,471,948,213.48	0.00	66,609,383.00	2,471,948,213.48	1,187,710,504.99	1,217,628,325.49	1,981,210,024.68	1,941,673,341.51	33
34	TARABA	2,160,586,018.84	0.00	58,219,383.74	2,160,586,018.84	526,192,428.12	1,576,174,206.98	1,484,923,541.76	1,449,476,200.41	34
35	YOBE	2,227,286,832.10	0.00	60,016,711.04	2,227,286,832.10	933,708,844.94	1,233,561,276.12	1,348,989,601.11	1,309,698,641.86	35
36	ZAMFARA	2,232,030,302.70	0.00	60,144,529.11	2,232,030,302.70	1,083,079,245.26	1,088,006,528.32	595,807,268.62	578,453,658.85	36
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	63,652,527,390.14	37
		85,054,525,013.38	67,806,105,502.41	2,291,889,398.56	152,860,630,515.79	68,698,633,437.54	81,970,108,679.68	65,573,473,625.58	63,652,527,390.14	

GROSS STATUTORY AND ECOLOGICAL REVENUE ALLOCATION TO STATES AND LGCS

SN	2) STATE	3) GROSS STATUTORY = 26.72%	4) STATUTORY = 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	2,100,279,901.24	2,043,685,532.65	56,594,368.60	1,361,054,108.45	1,321,411,755.78	39,642,352.67	96,236,721.27	1
2	ADAMAWA	2,234,336,637.38	2,174,129,961.52	60,206,675.86	1,716,774,414.72	1,666,771,276.42	50,003,138.29	110,209,814.15	2
3	AKWA IBOM	2,255,100,152.16	2,194,333,980.39	60,766,171.76	2,266,642,638.01	2,220,041,396.13	66,601,241.88	127,367,413.65	3
4	ANAMBRA	2,230,150,870.74	2,170,056,985.00	60,093,885.74	1,726,052,045.66	1,675,778,685.11	50,273,360.55	110,367,246.29	4
5	BAUCHI	2,682,946,216.32	2,610,651,258.39	72,294,957.92	1,959,410,636.01	1,902,340,423.31	57,070,212.70	129,365,170.62	5
6	BAYELSA	1,984,617,620.25	1,931,139,899.94	53,477,720.31	797,551,849.81	774,322,184.29	23,229,665.53	76,707,385.83	6
7	BENUE	2,515,435,514.26	2,447,654,317.77	67,781,196.49	2,132,142,027.48	2,070,040,803.38	62,101,224.10	123,882,420.59	7
8	BORNO	2,786,742,052.64	2,711,650,200.92	75,091,851.72	2,314,867,289.84	2,247,443,970.71	67,423,319.12	142,515,170.84	8
9	CROSS RIVER	2,255,484,740.02	2,194,708,205.11	60,776,534.91	1,492,322,032.92	1,448,666,342.64	43,465,690.28	104,242,225.19	9
10	DELTA	2,277,410,238.22	2,216,042,896.47	61,367,341.75	1,912,196,653.42	1,856,501,605.26	55,695,048.16	117,062,389.91	10
11	EBONYI	2,006,652,988.30	1,952,581,500.59	54,071,487.71	1,463,089,257.22	1,420,475,007.01	42,614,250.21	99,127,620.87	11
12	EDO	2,097,273,977.86	2,040,760,607.20	56,513,370.66	1,161,745,928.21	1,127,908,668.16	33,837,260.04	87,878,255.53	12
13	EKITI	2,005,520,645.71	1,951,479,670.23	54,040,975.48	1,161,745,928.21	1,127,908,668.16	43,296,711.76	104,078,492.10	13
14	ENUGU	2,255,679,403.58	2,194,897,623.25	60,781,780.34	1,018,564,841.71	988,897,904.58	29,666,937.14	86,595,749.83	14
15	GOMBE	2,112,691,493.43	2,055,762,680.73	56,928,812.70	1,992,268,059.40	1,934,240,834.37	58,027,225.03	120,866,637.06	15
16	IMO	2,332,040,401.85	2,269,200,989.82	62,839,412.03	2,093,065,174.78	2,032,102,114.44	60,963,063.34	128,552,680.23	16
17	JIGAWA	2,508,325,782.07	2,440,736,165.19	67,589,616.88	2,353,849,981.46	2,285,291,244.13	68,556,737.32	147,747,834.88	17
18	KADUNA	2,938,795,398.18	2,859,606,300.62	79,189,097.56	3,747,530,908.91	3,638,379,523.21	109,151,385.70	205,018,604.40	18
19	KANO	3,557,739,005.23	3,461,871,786.52	95,867,218.70	2,853,059,069.29	2,799,960,261.45	83,098,807.84	157,393,173.98	19
20	KATSINA	2,757,146,475.97	2,682,852,109.85	74,294,366.12	1,800,566,517.62	1,748,142,250.12	52,444,267.50	116,263,498.66	20
21	KEBBI	2,368,402,578.40	2,304,583,347.24	63,819,231.15	1,861,038,056.25	1,806,833,064.32	54,204,991.93	121,004,460.53	21
22	KOGI	2,479,002,501.57	2,412,203,032.96	66,799,468.61	1,316,879,359.08	1,278,523,649.59	38,355,709.49	92,155,749.42	22
23	KWARA	1,996,579,259.60	1,942,779,219.67	53,800,039.93	2,243,298,968.40	2,177,960,163.49	65,338,804.90	146,304,890.29	23
24	LAGOS	3,004,741,390.83	2,923,775,305.45	80,966,085.38	2,243,298,968.40	2,177,960,163.49	34,219,903.64	89,956,860.61	24
25	NASSARAWA	2,068,460,403.10	2,012,723,446.13	55,736,956.97	1,174,883,358.21	1,140,663,454.58	34,219,903.64	134,930,041.60	25
26	NIGER	2,656,845,291.62	2,585,253,662.02	71,591,639.59	2,174,618,468.92	2,111,280,066.91	63,338,402.01	101,336,302.43	26
27	OGUN	2,083,822,862.17	2,027,671,946.72	56,150,915.45	1,551,364,953.10	1,506,179,566.12	45,185,386.98	99,417,059.45	27
28	ONDO	2,087,951,148.63	2,031,688,991.93	56,262,156.70	1,481,651,660.93	1,438,496,758.18	43,154,902.75	113,575,964.42	28
29	OSUN	2,045,622,247.13	1,990,500,689.57	55,121,557.56	2,006,934,635.65	1,946,480,228.79	58,454,406.86	141,524,358.90	29
30	OYO	2,515,713,439.93	2,447,924,754.42	67,788,685.51	2,531,591,453.14	2,457,855,779.74	73,735,673.39	109,335,867.78	30
31	PLATEAU	2,342,212,115.11	2,279,098,615.00	63,113,500.11	1,586,668,643.43	1,540,746,255.76	46,222,387.67	109,335,867.78	31
32	RIVERS	2,418,950,892.78	2,353,769,581.30	65,181,311.48	1,967,135,610.16	1,909,840,398.21	57,295,211.95	122,476,523.43	32
33	SOKOTO	2,471,948,213.48	2,405,338,830.48	66,609,383.00	1,981,210,024.68	1,923,504,878.33	43,250,200.25	101,469,583.99	33
34	TARABA	2,160,566,018.84	2,102,366,635.10	58,219,383.74	1,484,923,541.76	1,441,673,341.51	43,484,286.01	103,500,997.06	34
35	YOBE	2,227,286,832.10	2,167,270,121.06	60,016,711.04	1,492,960,486.42	1,449,476,200.41	43,484,286.01	103,500,997.06	35
36	ZAMFARA	2,232,030,302.70	2,171,885,773.58	60,144,529.11	1,348,969,601.11	1,309,698,641.86	39,290,959.26	99,435,488.37	36
37	FCI-ABUJA	0.00	0.00	0.00	595,807,266.62	578,453,668.85	17,353,609.77	17,353,609.77	37
		85,054,525,013.38	82,762,636,614.81	2,291,888,398.56	65,573,473,625.58	63,663,566,626.78	1,909,906,998.80	4,201,795,397.37	

**CENTRAL BANK OF NIGERIA, ABUJA**  
**VALUE ADDED TAX (VAT) ACCOUNT COMPONENT STATEMENT**  
**FOR THE MONTH OF DECEMBER, 2024**

	=N=	
Balance as at 31st December, 2024	649,560,925.91	
<b>GRAND TOTAL</b>	<b>649,560,925.91</b>	

HUSSAINI M. BELLO  
  
 BANKING SERVICES DEPARTMENT

H. S. YAHAYA  
  
 BANKING SERVICES DEPARTMENT

HUSSAINI SANI KAGARA  
  
 BANKING SERVICES DEPARTMENT

40

## TOTAL VALUE ADDED TAX (VAT)



<i>DESCRIPTION</i>	<u>Dec 2024</u>	<u>Nov 2024</u>	<i>INCREASE/DECREASE</i>
AT FOR DISTRIBUTION	649,560,925,265.91	628,972,553,700.28	20,588,371,565.63
AT DEDUCTIONS AT SOURCE	-44,689,791,658.30	-43,273,311,694.58	-1,416,479,963.72
	<u>604,871,133,607.61</u>	<u>585,699,242,005.70</u>	<u>19,171,891,601.91</u>

## Distribution of Value Added Tax (VAT)

		<u>Dec 2024</u>	<u>Nov 2024</u>	<i>INCREASE/DECREASE</i>
Federal Government	15.00%	90,730,670,041.14	87,854,886,300.86	2,875,783,740.29
State Governments	50.00%	302,435,566,803.81	292,849,621,002.85	9,585,945,800.96
Local Governments	35.00%	211,704,896,762.66	204,994,734,702.00	6,710,162,060.67
	<u>100.00%</u>	<u>604,871,133,607.61</u>	<u>585,699,242,005.70</u>	<u>19,171,891,601.91</u>
FIRS -VAT Cost of Collections	0.00%	23,326,340,980.10	21,899,660,335.49	1,426,680,644.60
NCS -IMPORT VAT Cost of Collections	0.00%	2,656,096,030.54	3,259,241,812.52	-603,145,781.97
	<u>0.00%</u>	<u>25,982,437,010.64</u>	<u>25,158,902,148.01</u>	<u>823,534,862.63</u>
NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0.00%	18,707,354,647.66	18,114,409,546.57	592,945,101.09
	<u>0.00%</u>	<u>18,707,354,647.66</u>	<u>18,114,409,546.57</u>	<u>592,945,101.09</u>
		<u>649,560,925,265.91</u>	<u>628,972,553,700.28</u>	<u>20,588,371,565.63</u>

## Distribution of FGN Value Added Tax (VAT)

<i>DESCRIPTION</i>		<u>Dec 2024</u>	<u>Nov 2024</u>	<i>INCREASE/DECREASE</i>
Federal Government	14	84,681,958,705.07	81,997,893,880.80	2,684,064,824
FCT-ABUJA	1	6,048,711,336.08	5,856,992,420.06	191,718,916
	<u>15.00</u>	<u>90,730,670,041.14</u>	<u>87,854,886,300.86</u>	<u>2,875,783,740</u>

**NON IMPORT VAT COLLECTION FOR THE MONTH**

SN	STATE	COLLECTIONS INDICES FOR DERIVATION			
		Dec 2024		Nov 2024	
1	ABIA	1,471,398,791.29	0.2847	705,397,649.74	1
2	ADAMAWA	5,408,000,283.10	1.0465	2,136,105,922.51	2
3	AKWA IBOM	5,150,331,613.52	0.9967	2,636,678,154.47	3
4	ANAMBRA	1,780,488,856.40	0.3446	5,622,458,954.50	4
5	BAUCHI	2,307,743,235.87	0.4466	976,003,103.37	5
6	BAYELSA	7,677,341,738.77	1.4857	2,396,946,846.60	6
7	BENUE	6,434,593,506.73	1.2452	357,507,087.41	7
8	BORNO	2,281,122,571.67	0.4414	3,652,626,215.13	8
9	CROSS RIVER	1,258,294,229.69	0.2435	933,700,052.00	9
10	DELTA	5,609,294,566.84	1.0855	2,533,805,406.43	10
11	EBONYI	2,580,128,704.52	0.4993	545,358,374.82	11
12	EDO	1,149,069,821.78	0.2224	2,605,675,283.03	12
13	EKITI	2,331,628,991.21	0.4512	1,844,510,531.88	13
14	ENUGU	1,190,275,593.89	0.2303	1,210,792,659.85	14
15	GOMBE	1,453,348,472.81	0.2812	1,156,763,712.68	15
16	IMO	448,510,955.41	0.0868	600,301,219.04	16
17	JIGAWA	3,122,391,132.00	0.6042	3,830,293,305.80	17
18	KADUNA	4,910,975,773.37	0.9503	2,465,738,827.98	18
19	KANO	8,988,258,827.40	1.7394	9,780,006,035.61	19
20	KATSINA	3,598,035,683.49	0.6963	3,098,763,590.65	20
21	KEBBI	901,596,564.68	0.1745	413,848,266.87	21
22	KOGI	2,779,241,628.95	0.5378	1,235,610,788.92	22
23	KWARA	1,970,796,976.41	0.3814	2,567,852,385.86	23
24	LAGOS	291,463,403,272.13	56.4025	242,629,161,963.59	24
25	NASSARAWA	1,747,791,662.24	0.3382	1,487,269,763.68	25
26	NIGER	4,464,114,265.24	0.8639	1,047,064,578.21	26
27	OGUN	5,288,280,725.73	1.0234	1,856,264,240.73	27
28	ONDO	952,824,642.36	0.1844	931,275,014.83	28
29	OSUN	1,206,590,193.64	0.2335	502,836,687.01	29
30	OYO	25,426,276,874.82	4.9204	32,436,733,642.15	30
31	PLATEAU	1,721,397,369.17	0.3331	1,333,069,759.66	31
32	RIVERS	82,439,566,801.42	15.9533	78,617,694,647.65	32
33	SOKOTO	995,301,233.93	0.1926	3,885,728,508.55	33
34	TARABA	2,581,683,385.53	0.4996	1,213,051,774.84	34
35	YOBE	1,922,337,302.43	0.3720	1,250,816,212.10	35
36	ZAMFARA	1,703,279,093.73	0.3296	1,822,661,782.99	36
37	FCT-ABUJA	20,040,408,396.62	3.8781	43,690,090,117.30	37
<b>Grand Total</b>		516,756,123,738.79	100.00	466,010,463,068.44	
		516,756,123,738.79	100.00	466,010,463,068.44	

# VAT INCOME DISTRIBUTION FOR THE YEAR 2025 VAT REVENUE



<i>MONTH</i>	<i>VATACCT</i>	<i>BUDGET</i>	<i>DIFFERENCE</i>	<i>CUMMULATIVE DIFF</i>
01 January	649,560,925,265.91	329,510,000,000.00	320,050,925,265.91	320,050,925,265.91
	<u>649,560,925,265.91</u>	<u>329,510,000,000.00</u>	<u>320,050,925,265.91</u>	



RESEARCH AND STATISTICS DEPARTMENT, REVENUE HOUSE (HEADQUARTERS), ABUJA  
RETURNS OF NON-IMPORT (LOCAL) VAT COLLECTIONS FOR THE MONTH OF DECEMBER, 2024

S/NO	STATES	ACTUAL COLLECTION =N=	% INDICES FOR DERIVATION
1	ABIA	1,471,398,791.29	0.28
2	ADAMAWA	5,408,000,283.10	1.05
3	AKWA IBOM	5,150,331,613.52	1.00
4	ANAMBRA	1,780,488,856.40	0.34
5	BAUCHI	2,307,743,235.87	0.45
6	BAYELSA	7,677,341,738.77	1.49
7	BENUE	6,434,593,506.73	1.25
8	BORNO	2,281,122,571.67	0.44
9	CROSS RIVER	1,258,294,229.69	0.24
10	DELTA	5,609,294,566.84	1.09
11	EBONYI	2,580,128,704.52	0.50
12	EDO	1,149,069,821.78	0.22
13	EKITI	2,331,628,991.21	0.45
14	ENUGU	1,190,275,593.89	0.23
15	GOMBE	1,453,348,472.81	0.28
16	IMO	448,510,955.41	0.09
17	JIGAWA	3,122,391,132.00	0.60
18	KADUNA	4,910,975,773.37	0.95
19	KANO	8,988,258,827.40	1.74
20	KATSINA	3,598,035,683.49	0.70
21	KEBBI	901,596,564.68	0.17
22	KOGI	2,779,241,628.95	0.54
23	KWARA	1,970,796,976.41	0.38
24	LAGOS	291,463,403,272.13	56.40
25	ONDO	952,824,642.36	0.18
26	NASARAWA	1,747,791,662.24	0.34
27	NIGER	4,464,114,265.24	0.86
28	OGUN	5,288,280,725.73	1.02
29	OSUN	1,206,590,193.64	0.23
30	OYO	25,426,276,874.82	4.92
31	PLATEAU	1,721,397,369.17	0.33
32	RIVERS	82,439,566,801.42	15.95
33	SOKOTO	995,301,233.93	0.19
34	TARABA	2,581,683,385.53	0.50
35	YOBE	1,922,337,302.43	0.37
36	ZAMFARA	1,703,279,093.73	0.33
37	FCT	20,040,408,396.62	3.88
		516,756,123,738.79	100.00

Research & Statistics Dept:

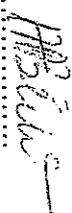
Revenue Accounting Dept:

Prepared by: MALA T. AEL	Checked by: Iyen O. Eugene	Approved By: Executive Chairman FIRS
Signature:	Signature:	Signature:
Date: 08-01-2025	Date: 8/1/2025	Date:
Checked by: HALIMA M. SIKHUR	Counter reviewed by: MUHAMMAD MUHAMMED.	
Signature:	Signature:	
Date: 8/1/25	Date: 09.01.2025.	

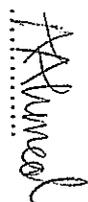
44

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

MONTHS	TOTAL	
	NCS VAT N	FIRS VAT. N
JANUARY	88,119,211,378.15	332,614,279,650.22
FEBRUARY	111,615,409,945.33	348,872,262,707.03
MARCH	132,273,787,695.47	417,424,415,726.13
APRIL	125,259,613,197.34	375,660,771,086.09
MAY	127,974,782,960.70	369,689,885,259.80
JUNE	119,714,182,271.67	442,971,523,523.59
JULY	146,312,065,821.80	479,017,088,704.63
AUGUST	129,147,843,695.54	444,193,089,735.40
SEPTEMBER	135,162,555,675.33	448,512,480,005.70
OCTOBER	178,978,482,354.76	489,312,486,709.45
NOVEMBER	162,962,090,625.84	466,010,463,074.44
DECEMBER	132,804,801,527.12	516,756,123,738.79
<b>TOTAL</b>	<b>1,590,324,827,149.05</b>	<b>5,131,034,869,921.27</b>

Prepared by:   
 HUSSAINI M. BELLO  
 AMGR

Checked by:   
 HALIDU. S. YAHAYA  
 MGR

Authorised by:   
 AHMED A. L  
 SENIOR MANAGER

45

## DISTRIBUTION OF VAT TO STATE GOVERNMENTS

SNO STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS Dec 2024	GROSS Nov 2024			
1 ABIA	4,200,493,983.39	2833999	1,855,623,198.71	0.28474	179,178,275.90	6,235,295,457.99	6,030,625,089.25	1
2 ADAMAW	4,200,493,983.39	3168101	2,074,383,834.10	1.04653	658,554,412.67	6,933,432,230.15	6,687,805,570.81	2
3 AKWA IB	4,200,493,983.39	3920208	2,566,842,440.15	0.99667	627,177,040.17	7,394,513,463.71	7,135,504,849.43	3
4 ANAMBR	4,200,493,983.39	4182032	2,738,277,464.79	0.34455	216,817,442.99	7,155,588,891.17	6,920,270,721.06	4
5 BAUCHI	4,200,493,983.39	4646465	3,042,375,189.96	0.44658	281,023,374.95	7,523,892,548.30	7,274,378,897.66	5
6 BAYELSA	4,200,493,983.39	1703358	1,115,311,127.67	1.48568	934,901,445.07	6,250,706,556.13	6,015,865,479.21	6
7 BENUE	4,200,493,983.39	4219244	2,762,642,840.52	1.24519	783,566,887.16	7,746,703,711.07	7,470,389,672.87	7
8 BORNO	4,200,493,983.39	4151193	2,718,084,951.02	0.44143	277,781,667.30	7,196,360,601.71	6,957,355,670.69	8
9 CROSS RI	4,200,493,983.39	2888966	1,891,614,051.34	0.2435	153,227,657.92	6,245,335,692.64	6,041,366,342.53	9
10 DELTA	4,200,493,983.39	4098391	2,683,511,679.78	1.08548	683,066,844.59	7,567,072,507.75	7,300,399,291.71	10
11 EBONYI	4,200,493,983.39	2173501	1,423,147,600.97	0.49929	314,192,872.53	5,937,834,456.89	5,737,289,445.95	11
12 EDO	4,200,493,983.39	3218332	2,107,273,686.53	0.22236	139,926,953.03	6,447,694,622.94	6,237,833,745.45	12
13 EKITI	4,200,493,983.39	2384212	1,561,115,264.27	0.45120	283,932,041.51	6,045,541,289.17	5,842,770,963.68	13
14 ENUGU	4,200,493,983.39	3257298	2,132,787,532.35	0.23034	144,944,749.19	6,478,226,264.93	6,267,200,579.76	14
15 GOMBE	4,200,493,983.39	2353879	1,541,254,065.14	0.28124	176,980,214.46	5,918,728,262.99	5,724,178,086.10	15
16 IMO	4,200,493,983.39	3934899	2,576,461,695.64	0.08679	54,617,021.70	6,831,572,700.72	6,612,895,174.09	16
17 JIGAWA	4,200,493,983.39	4348649	2,847,373,611.44	0.60423	380,226,396.15	7,428,093,990.98	7,380,065,666.78	17
18 KADUNA	4,200,493,983.39	6066562	3,972,214,945.59	0.95035	598,029,696.14	8,770,738,625.12	8,930,523,385.50	18
19 KANO	4,200,493,983.39	9383682	6,144,172,248.65	1.73936	1,094,537,204.72	11,439,203,436.75	10,423,834,653.95	19
20 KATSINA	4,200,493,983.39	5792578	3,792,817,893.41	0.69627	438,147,587.32	8,431,459,464.13	7,841,956,210.88	20
21 KEBBI	4,200,493,983.39	3238628	2,120,562,939.08	0.17447	109,791,117.79	6,430,848,040.26	6,435,125,571.75	21
22 KOGI	4,200,493,983.39	3278487	2,146,661,496.30	0.53782	338,439,671.38	6,685,595,151.06	6,368,936,354.50	22
23 KWARA	4,200,493,983.39	2371089	1,552,522,691.29	0.38138	239,992,044.63	5,993,008,719.30	38,544,363,092.33	23
24 LAGOS	4,200,493,983.39	9013534	5,901,809,701.67	56.4025	5,492,696,062.76	45,594,999,747.82	9,979,833,100.57	24
25 NASSARA	4,200,493,983.39	1863275	1,220,020,301.90	0.33822	212,835,771.33	5,633,350,056.62	5,753,738,554.05	25
26 NIGER	4,200,493,983.39	3950249	2,586,512,445.86	0.86387	543,613,534.42	7,330,619,963.67	7,170,157,788.49	26
27 OGUN	4,200,493,983.39	3728098	2,441,054,190.86	1.02336	643,975,670.31	7,285,523,844.56	6,538,833,288.05	27
28 ONDO	4,200,493,983.39	3441024	2,253,086,173.18	0.18439	116,029,371.28	6,569,609,527.85	6,847,299,737.70	28
29 OSUN	4,200,493,983.39	3423535	2,241,634,865.64	0.23349	146,931,445.03	6,589,060,294.05	9,114,453,171.98	29
30 OYO	4,200,493,983.39	5591589	3,661,215,923.52	4.92036	3,096,262,196.19	10,957,972,103.10	7,807,270,772.06	30
31 PLATEAU	4,200,493,983.39	3178712	2,081,331,619.81	0.33312	209,621,629.82	6,491,447,233.02	15,409,230,082.91	31
32 RIVERS	4,200,493,983.39	5185400	3,395,254,738.82	15.9533	0,039,004,743.58	17,634,753,465.79	7,467,595,099.90	32
33 SOKOTO	4,200,493,983.39	3696999	2,420,691,436.38	0.19261	121,201,920.34	6,742,387,340.11	6,703,391,186.61	33
34 TARABA	4,200,493,983.39	2300736	1,506,457,516.64	0.49959	314,382,192.43	6,021,333,692.45	5,743,541,854.48	34
35 YOBE	4,200,493,983.39	2321591	1,520,112,786.74	0.37200	234,090,911.03	5,954,697,681.16	5,731,981,924.96	35
36 ZAMFARA	4,200,493,983.39	3259846	2,134,455,891.41	0.32961	207,415,292.98	6,542,365,167.78	8,401,359,925.18	36
<b>Grand Total</b>	<b>151,217,783,401.90</b>	<b>138568341</b>	<b>90,730,670,041.14</b>	<b>96.12</b>	<b>60,487,113,360.76</b>	<b>302,435,566,803.81</b>	<b>292,849,621,002.85</b>	

*IN COLUMN 6, THE COLLECTION BY FCT WHICH IS 3.88% IS NOT INCLUDED IN THIS TABLE TO MAKE 100%*

**DISTRIBUTION OF VAT TO LOCAL GOVERNMENTS**

SNO	STATES	EQUALITY 50% POPULATION 30% DERIVATION 20%			GROSS	DEDUCTION	NET VAT	PMGROSS	
					Dec 2024		Dec 2024	Nov 2024	
1	ABIA	,324,924,576.85	1,285,896,156.83	0.284737563	120,560,672.59	3,731,381,406.27	0.00 3,731,381,406.27	3,612,197,321.10	1
2	ADAMAWA	,871,965,653.76	1,437,491,297.76	1.046528533	443,110,430.25	4,752,567,381.77	0.00 4,752,567,381.77	4,598,568,329.63	2
3	AKWA IBO	,239,568,346.02	1,778,751,651.35	0.996665811	421,998,065.41	6,440,318,062.79	0.00 6,440,318,062.79	6,232,984,563.57	3
4	ANAMBRA	,871,965,653.76	1,897,551,437.58	0.34455109	145,886,305.83	4,915,403,397.17	0.00 4,915,403,397.17	4,758,498,573.61	4
5	BAUCHI	,735,205,384.53	2,108,282,849.20	0.446582659	189,087,471.27	5,032,575,705.00	0.00 5,032,575,705.00	4,871,629,181.04	5
6	BAYELSA	,094,082,153.81	772,880,126.60	1.485679876	629,051,409.57	2,496,013,689.99	0.00 2,496,013,689.99	2,412,126,984.58	6
7	BENUE	,145,486,192.21	1,914,435,976.99	1.245189599	527,225,471.15	5,587,147,640.35	0.00 5,587,147,640.35	5,406,057,578.34	7
8	BORNO	,692,527,269.12	1,883,558,577.46	0.441431164	186,906,277.97	5,762,992,124.55	0.00 5,762,992,124.55	5,578,910,998.89	8
9	CROSS RIV	,461,684,846.08	1,310,836,833.97	0.243498659	103,099,716.77	3,875,621,396.82	0.00 3,875,621,396.82	3,751,998,006.12	9
10	DELTA	,419,006,730.66	1,859,600,245.48	1.085481973	459,603,698.00	5,738,210,674.15	0.00 5,738,210,674.15	5,552,845,657.64	10
11	EBONYI	,777,883,499.94	986,202,388.49	0.499293300	211,405,673.17	2,975,491,561.61	0.00 2,975,491,561.61	2,879,576,664.37	11
12	EDO	,461,684,846.08	1,460,283,066.51	0.222362110	94,150,295.20	4,016,118,207.79	0.00 4,016,118,207.79	3,888,109,565.95	12
13	EKITI	,188,164,307.62	1,081,810,208.08	0.451204908	191,044,576.81	3,461,019,092.51	0.00 3,461,019,092.51	3,349,869,505.85	13
14	ENUGU	,324,924,576.85	1,477,963,464.30	0.230336040	97,526,535.30	3,900,414,576.45	0.00 3,900,414,576.45	3,776,047,636.83	14
15	GOMBE	,504,362,961.49	1,068,046,939.94	0.281244557	119,081,699.96	2,691,491,601.39	0.00 2,691,491,601.39	2,605,278,907.95	15
16	IMO	,692,527,269.12	1,785,417,532.48	0.086793544	36,749,236.69	5,514,694,038.29	0.00 5,514,694,038.29	5,339,622,375.51	16
17	JIGAWA	,692,527,269.12	1,973,152,085.27	0.60422915	255,836,539.48	5,921,515,893.87	0.00 5,921,515,893.87	5,872,679,712.16	17
18	KADUNA	,145,486,192.21	2,752,636,384.48	0.950346894	402,386,182.32	6,300,508,759.01	0.00 6,300,508,759.01	6,418,708,171.18	18
19	KANO	,017,451,845.97	4,257,743,429.25	1.739361841	736,462,837.97	11,011,658,113.18	0.0011,011,658,113.18	10,232,742,107.59	19
20	KATSINA	,649,849,153.70	2,628,319,130.80	0.696273449	294,808,997.10	7,572,977,281.60	0.00 7,572,977,281.60	7,118,451,960.23	20
21	KEBBI	,871,965,653.76	1,469,492,155.29	0.174472352	73,873,302.66	4,415,331,111.71	0.00 4,415,331,111.71	4,422,626,107.40	21
22	KOGI	,871,965,653.76	1,487,577,742.10	0.537824614	227,720,208.86	4,587,263,604.71	0.00 4,587,263,604.71	4,376,499,875.54	22
23	KWARA	,188,164,307.62	1,075,855,789.86	0.381378543	161,479,410.21	3,425,499,507.70	0.00 3,425,499,507.70	3,103,776,705.25	23
24	LAGOS	,735,205,384.53	4,089,792,808.71	56.402505923	881,373,384.95	10,706,371,578.19	0.0010,706,371,578.19	6,746,255,664.53	24
25	NASSARAW	,777,883,499.94	845,440,722.32	0.338223696	143,207,225.39	2,766,531,447.66	0.00 2,766,531,447.66	2,891,578,814.16	25
26	NIGER	,419,006,730.66	1,792,382,427.67	0.863872543	365,772,094.90	5,577,161,253.23	0.00 5,577,161,253.23	5,462,489,047.64	26
27	OGUN	,735,205,384.53	1,691,583,832.77	1.023361017	433,301,077.11	4,860,090,294.41	0.00 4,860,090,294.41	4,361,482,250.44	27
28	ONDO	,461,684,846.08	1,561,327,134.26	0.184385748	78,070,731.35	4,101,082,711.69	0.00 4,101,082,711.69	4,311,778,468.65	28
29	OSUN	,102,808,076.80	1,553,391,691.13	0.233493158	98,863,289.91	5,755,063,057.84	0.00 5,755,063,057.84	7,478,409,719.73	29
30	OYO	,513,088,884.48	2,537,122,562.74	4.920362954	2,083,329,862.41	9,133,541,309.63	0.00 9,133,541,309.63	6,962,252,910.37	30
31	PLATEAU	,324,924,576.85	1,442,305,923.35	0.333116008	141,044,580.06	3,908,275,080.26	0.00 3,908,275,080.26	10,137,245,198.33	31
32	RIVERS	,145,486,192.21	2,352,818,731.29	15.95328299	6,754,776,257.93	12,253,081,181.43	0.0012,253,081,181.43	5,402,379,021.39	32
33	SOKOTO	,145,486,192.21	1,677,473,000.49	0.192605600	81,551,097.43	4,904,510,290.13	0.00 4,904,510,290.13	4,873,314,654.16	33
34	TARABA	,188,164,307.62	1,043,933,882.93	0.499594154	211,533,057.66	3,443,631,248.22	0.00 3,443,631,248.22	3,280,975,365.16	34
35	YOBE	,324,924,576.85	1,053,396,611.87	0.372000875	157,508,813.72	3,535,830,002.44	0.00 3,535,830,002.44	3,405,320,033.34	35
36	ZAMFARA	,914,643,769.17	1,479,119,591.53	0.329609852	139,560,039.30	3,533,323,400.00	0.00 3,533,323,400.00	4,863,722,078.60	36
37	FCT-ABUJA	820,561,615.36	637,594,637.64	3.878117254	1,642,032,825.85	3,100,189,078.85	0.00 3,100,189,078.85	1,657,724,985.14	37
<b>Grand Total</b>		<b>105,852,448,381.33</b>	<b>63,511,469,028.80</b>	<b>0.2847375625942</b>	<b>42,340,979,352.53</b>	<b>211,704,896,762.66</b>	<b>0.00 211,704,896,762.66</b>	<b>204,994,734,702.00</b>	

**DISTRIBUTION OF NET VAT TO STATE GOVERNMENTS AND LGCS**

<i>SNO STATES</i>	<i>GROSS</i>	<i>DEDUCTION</i>	<i>STATE NET VAT</i>	<i>LGCS GROSS</i>	<i>LGCS NETVAT</i>	
1 ABIA	6,235,295,457.99	0.00	6,235,295,457.99	3,731,381,406.27	3,731,381,406.27	1
2 ADAMAWA	6,933,432,230.15	0.00	6,933,432,230.15	4,752,567,381.77	4,752,567,381.77	2
3 AKWA IBOM	7,394,513,463.71	0.00	7,394,513,463.71	6,440,318,062.79	6,440,318,062.79	3
4 ANAMBRA	7,155,588,891.17	0.00	7,155,588,891.17	4,915,403,397.17	4,915,403,397.17	4
5 BAUCHI	7,523,892,548.30	0.00	7,523,892,548.30	5,032,575,705.00	5,032,575,705.00	5
6 BAYELSA	6,250,706,556.13	0.00	6,250,706,556.13	2,496,013,689.99	2,496,013,689.99	6
7 BENUE	7,746,703,711.07	0.00	7,746,703,711.07	5,587,147,640.35	5,587,147,640.35	7
8 BORNO	7,196,360,601.71	0.00	7,196,360,601.71	5,762,992,124.55	5,762,992,124.55	8
9 CROSS RIVER	6,245,335,692.64	0.00	6,245,335,692.64	3,875,621,396.82	3,875,621,396.82	9
10 DELTA	7,567,072,507.75	0.00	7,567,072,507.75	5,738,210,674.15	5,738,210,674.15	10
11 EBONYI	5,937,834,456.89	0.00	5,937,834,456.89	2,975,491,561.61	2,975,491,561.61	11
12 EDO	6,447,694,622.94	0.00	6,447,694,622.94	4,016,118,207.79	4,016,118,207.79	12
13 EKITI	6,045,541,289.17	0.00	6,045,541,289.17	3,461,019,092.51	3,461,019,092.51	13
14 ENUGU	6,478,226,264.93	0.00	6,478,226,264.93	3,900,414,576.45	3,900,414,576.45	14
15 GOMBE	5,918,728,262.99	0.00	5,918,728,262.99	2,691,491,601.39	2,691,491,601.39	15
16 IMO	6,831,572,700.72	0.00	6,831,572,700.72	5,514,694,038.29	5,514,694,038.29	16
17 JIGAWA	7,428,093,990.98	0.00	7,428,093,990.98	5,921,515,893.87	5,921,515,893.87	17
18 KADUNA	8,770,738,625.12	0.00	8,770,738,625.12	6,300,508,759.01	6,300,508,759.01	18
19 KANO	11,439,203,436.75	0.00	11,439,203,436.75	11,011,658,113.18	11,011,658,113.18	19
20 KATSINA	8,431,459,464.13	0.00	8,431,459,464.13	7,572,977,281.60	7,572,977,281.60	20
21 KEBBI	6,430,848,040.26	0.00	6,430,848,040.26	4,415,331,111.71	4,415,331,111.71	21
22 KOGI	6,685,595,151.06	0.00	6,685,595,151.06	4,587,263,604.71	4,587,263,604.71	22
23 KWARA	5,993,008,719.30	0.00	5,993,008,719.30	3,425,499,507.70	3,425,499,507.70	23
24 LAGOS	45,594,999,747.82	7,667,853,446.50	37,927,146,301.32	30,706,371,578.19	30,706,371,578.19	24
25 NASSARAWA	5,633,350,056.62	0.00	5,633,350,056.62	2,766,531,447.66	2,766,531,447.66	25
26 NIGER	7,330,619,963.67	0.00	7,330,619,963.67	5,577,161,253.23	5,577,161,253.23	26
27 OGUN	7,285,523,844.56	0.00	7,285,523,844.56	4,860,090,294.41	4,860,090,294.41	27
28 ONDO	6,569,609,527.85	0.00	6,569,609,527.85	4,101,082,711.69	4,101,082,711.69	28
29 OSUN	6,589,060,294.05	0.00	6,589,060,294.05	5,755,063,057.84	5,755,063,057.84	29
30 OYO	10,957,972,103.10	0.00	10,957,972,103.10	9,133,541,309.63	9,133,541,309.63	30
31 PLATEAU	6,491,447,233.02	0.00	6,491,447,233.02	3,908,275,080.26	3,908,275,080.26	31
32 RIVERS	17,634,753,465.79	0.00	17,634,753,465.79	12,253,081,181.43	12,253,081,181.42	32
33 SOKOTO	6,742,387,340.11	0.00	6,742,387,340.11	4,904,510,290.13	4,904,510,290.13	33
34 TARABA	6,021,333,692.45	0.00	6,021,333,692.45	3,443,631,248.22	3,443,631,248.22	34
35 YOBE	5,954,697,681.16	0.00	5,954,697,681.16	3,535,830,002.44	3,535,830,002.44	35
36 ZAMFARA	6,542,365,167.78	0.00	6,542,365,167.78	3,533,323,400.00	3,533,323,400.00	36
37 FCT-ABUJA	0.00	0.00	0.00	3,100,189,078.85	3,100,189,078.85	37
<b>Grand Total</b>	<b>302,435,566,803.80</b>	<b>7,667,853,446.50</b>	<b>294,767,713,357.30</b>	<b>211,704,896,762.66</b>	<b>211,704,896,762.66</b>	

**GROSS SUMMARY OF STATUTORY REVENUE ALLOCATION AND VAT**  
**FEDERATION ACCOUNT. December 2024**

GRANDSUM

1	2	3	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS			10	11
			4	5	6	7	8	9		
S/NO	STATES	NO OF LGOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCS GROSS STATUTORY REVENUE	LGCS NET STATUTORY	NET VAT TO LGOVTS	TOTAL PAID (5+8+9)	SNO
1	ABIA	17	2,657,816,973.79	1,661,666,638.26	6,235,295,457.99	1,361,054,108.45	1,321,411,755.78	3,731,381,405.27	12,969,757,256.30	1
2	ADAMAWA	24	2,234,336,637.38	834,273,209.60	6,933,432,230.15	1,716,774,414.72	1,666,771,276.42	4,752,567,381.77	14,187,044,097.94	2
3	AKWA IBOM	31	13,718,143,762.16	12,187,735,474.09	7,394,513,463.71	2,286,642,638.01	2,220,041,396.13	6,440,318,062.79	28,252,608,396.71	3
4	ANAMBRA	21	2,989,924,136.71	2,156,561,375.66	7,155,588,891.17	1,726,052,045.66	1,675,778,685.11	4,915,403,397.17	15,903,322,349.00	4
5	BAUCHI	20	2,682,946,216.32	-868,642,675.23	7,523,882,548.30	1,959,410,636.01	1,902,340,423.31	5,032,575,705.00	13,590,166,001.38	5
6	BAVELSA	8	18,097,910,873.26	16,417,515,603.63	6,250,706,556.13	797,551,849.81	774,322,184.29	2,496,013,689.99	25,938,566,034.03	6
7	BENUE	23	2,515,435,514.26	1,956,023,402.43	7,746,703,711.07	2,132,142,027.48	2,070,040,803.38	5,587,147,640.35	17,358,915,557.22	7
8	BORNO	27	2,786,742,052.64	2,334,803,324.07	7,196,360,601.71	2,314,867,289.84	2,247,443,970.71	5,762,992,124.55	17,541,600,021.04	8
9	CROSS RIVER	18	2,255,484,740.02	-383,283,990.36	6,245,335,692.64	1,492,322,032.92	1,448,856,342.64	3,875,621,396.82	11,186,529,441.72	9
10	DELTA	25	19,183,164,132.04	16,614,925,331.22	7,567,072,507.75	1,912,166,653.42	1,856,501,605.26	5,738,210,674.15	31,776,710,118.39	10
11	EBONYI	13	2,006,652,988.30	714,078,768.17	5,937,834,456.89	1,103,923,663.73	1,060,731,310.67	2,975,491,561.61	10,688,136,097.35	11
12	EDO	18	5,034,798,875.17	2,339,759,792.41	6,045,541,289.17	1,161,745,928.21	1,420,475,007.01	4,016,118,207.79	14,224,047,630.15	12
13	EKITI	16	2,005,520,645.71	46,015,491.74	6,478,226,264.93	1,486,520,437.08	1,443,223,725.32	3,900,414,576.45	12,892,254,701.78	13
14	ENUGU	17	2,255,679,403.58	1,070,390,135.06	5,918,728,262.95	1,018,564,841.71	988,897,904.58	2,691,491,601.39	9,488,791,405.12	14
15	GOVME	11	2,112,691,493.43	-110,326,363.84	6,831,572,700.72	1,992,268,059.40	1,934,240,834.37	5,514,694,038.29	14,662,675,269.60	15
16	IMMO	27	3,031,388,805.06	382,167,666.23	7,428,093,990.98	2,093,065,174.78	2,032,102,111.44	5,921,515,893.87	17,443,398,948.12	16
17	JIGAWA	27	2,508,325,782.07	2,061,836,725.83	8,770,738,625.12	2,363,849,981.46	2,285,291,244.13	6,300,508,759.01	27,792,547,055.39	17
18	KADUNA	23	2,938,796,398.18	-1,373,139,680.15	8,431,459,464.13	3,747,530,908.91	3,638,376,523.21	11,011,658,113.18	19,755,025,860.05	18
19	KANO	44	3,557,739,005.23	980,628,852.88	8,431,459,464.13	2,855,059,069.29	2,769,960,261.45	7,572,977,281.60	14,349,385,036.48	19
20	KATSINA	34	2,757,146,475.97	1,755,063,634.39	6,430,848,040.26	1,800,586,517.62	1,748,142,250.12	4,415,331,111.71	14,483,399,329.88	20
21	KEBBI	21	2,368,402,578.40	1,403,707,509.78	6,685,595,151.06	1,861,038,056.25	1,806,833,064.32	4,587,263,604.71	11,415,357,949.48	21
22	KOGI	21	2,479,002,501.57	1,403,707,509.78	6,685,595,151.06	1,861,038,056.25	1,806,833,064.32	4,587,263,604.71	11,415,357,949.48	22
23	KWARA	16	1,996,579,259.60	718,326,072.89	5,993,008,719.30	1,316,879,359.08	1,278,523,649.59	3,425,499,507.70	66,803,486,382.83	23
24	LAGOS	20	3,004,741,390.83	-4,007,991,660.17	37,927,146,301.32	2,243,298,968.40	2,177,960,163.49	30,706,371,578.19	11,092,533,699.89	24
25	NASSARAWA	13	2,066,460,403.10	1,551,988,741.04	5,633,350,056.62	1,174,883,358.21	1,140,663,454.58	2,766,531,447.66	15,726,447,813.89	25
26	NIGER	25	2,656,845,291.62	707,366,530.07	7,330,619,963.67	2,174,618,468.92	2,111,280,066.91	5,577,161,253.23	12,180,871,275.90	26
27	OGUN	20	2,083,822,862.17	-1,490,922,429.19	7,285,523,844.56	1,551,364,953.10	1,506,179,566.12	4,860,090,294.41	12,160,871,275.90	27
28	ONDO	18	3,547,785,723.02	2,095,368,342.39	6,569,609,527.85	1,481,651,660.93	1,438,486,758.18	4,101,082,711.69	14,204,557,340.11	28
29	OSUN	30	2,045,622,247.13	-243,326,073.43	6,589,060,294.05	2,006,934,635.65	2,457,855,779.74	5,755,063,057.84	14,049,277,507.25	29
30	OYO	33	2,515,713,439.93	-1,094,862,237.19	10,957,972,103.02	2,531,631,453.14	1,540,746,255.76	3,908,275,080.26	21,514,506,955.28	30
31	PLATEAU	17	2,342,212,115.11	257,800,650.39	6,491,447,233.02	1,586,968,643.43	1,909,840,398.21	12,253,081,181.43	46,183,787,213.97	31
32	RIVERS	23	19,328,947,424.91	14,386,112,167.94	17,654,783,466.79	1,967,135,610.16	1,923,504,878.33	4,904,510,290.13	14,788,030,834.06	32
33	SOKOTO	23	2,471,948,213.48	1,217,628,325.48	6,021,333,692.45	1,484,923,541.76	1,441,673,341.51	3,443,631,248.22	12,482,812,489.17	33
34	TARABA	16	2,160,586,018.84	1,576,174,200.95	5,994,697,681.16	1,492,960,486.42	1,449,476,200.41	3,535,830,002.44	12,173,565,180.13	34
35	YOBE	17	2,227,286,832.10	1,233,561,276.12	6,542,365,167.78	1,348,969,601.11	1,309,668,641.86	3,533,323,400.00	12,474,193,737.97	35
36	ZAMFARA	14	2,232,030,302.70	1,088,806,528.32	6,542,365,167.78	555,807,288.62	578,453,658.85	3,100,189,078.85	3,678,642,737.70	36
37	FC-TABUJA	6	0.00	0.00	0.00	555,807,288.62	578,453,658.85	3,100,189,078.85	652,095,246,189.79	37
SUB-TOTAL C/F			774	152,860,630,515.79	81,970,108,679.68	294,767,713,357.30	65,573,473,625.58	63,652,527,390.14	211,704,896,762.66	0.00

S/NO	STATES	NO OF L/GOVTS	STATE GOVERNMENTS						LOCAL GOVERNMENT COUNCILS			TOTAL PAID (5+8+9)	SNO
			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 LGOVT	10	11			
1	2	3	4	5	6	7	8	9	10	11			
SUB-TOTAL B/F			774	152,860,630,515.79	81,970,108,679.68	294,767,713,357.30	65,573,473,625.58	63,652,527,390.14	211,704,896,762.66	652,095,246,189.79			
38	FCT, ABUJA	6	3,183,178,331.34	2,673,150,462.34	6,048,711,336.08	0.00	0.00	0.00	8,721,861,798.42	38			
39	Federal Government	0	164,506,656,163.59	59,134,386,313.48	84,681,958,705.07	0.00	0.00	0.00	143,816,345,018.54	39			
40	4% Cost of Collection - FIRS	0	16,360,115,720.05	16,360,115,720.05	0.00	0.00	0.00	0.00	16,360,115,720.05	40			
41	1% Cost of Collection - NCS (MDG/F) GAS FLARED PENALTY	0	18,174,178,206.92	18,174,178,206.92	0.00	0.00	0.00	0.00	18,174,178,206.92	41			
42	Cost Of Collection - FIRS & NCS (VAT)	0	0.00	0.00	25,982,437,010.64	0.00	0.00	0.00	25,982,437,010.64	42			
43	MIDSTREAM AND DOWNSTREAM GAS (MDG/F) GAS FLARED PENALTY	0	51,850,262,762.16	51,850,262,762.16	0.00	0.00	0.00	0.00	51,850,262,762.16	43			
44	4% COST OF COLLECTION TO NUPRC, REFUND OF SIGNATURE BONUS TO STATES & ETC	0	341,127,191,232.01	341,127,191,232.01	0.00	0.00	0.00	0.00	341,127,191,232.01	44			
45	13% Derivation Refund on Withdrawals from ECA	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 IFO NNPC MGT FEEREFUND OF ARREARS OF 4% CORC FROM JV GAS INCOME	0	12,454,727,108.37	12,454,727,108.37	0.00	0.00	0.00	0.00	12,454,727,108.37	46			
47	NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0	0.00	0.00	18,707,354,647.66	0.00	0.00	0.00	18,707,354,647.66	47			
48	TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT	0	300,000,000,000.00	300,000,000,000.00	0.00	0.00	0.00	0.00	300,000,000,000.00	48			
49	TOTAL DEDUCTIONS	0	0.00	174,480,931,156.71	7,667,853,446.50	0.00	0.00	0.00	182,148,784,603.21	49			
50	ECOLOGGY	0	0.00	2,291,888,396.56	0.00	0.00	0.00	0.00	4,201,795,397.37	50			
51	LGCS TOTAL DEDUCTIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	11,039,236.64	51			
SUB-TOTAL C/F			6	1,007,656,309,524.44	1,078,546,831,360.60	143,088,315,145.94	0.00	0.00	1,920,946,235.44	0.00			
SUB-TOTAL B/F			6	1,007,656,309,524.44	1,078,546,831,360.60	143,088,315,145.94	0.00	0.00	1,920,946,235.44	0.00			

1	2	3	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS			10	11
			4	5	6	7	8	9		
S/NO	STATES	NO OF LGOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCS GROSS STATUTORY REVENUE	LGCS NET STATUTORY	NET VAT TO LGOVT	TOTAL PAID (5+6+8+9)	SNO
GRAND-TOTAL		1,160,516,940.040.23	1,160,516,940.040.28	437,856,028,503.25	65,573,473,625.58	65,573,473,625.58	211,704,896,762.66		1,875,651,338,931.72	

TOTAL FUNDS!!! 1,875,651,338,931.72  
 AS ON PAGE 17!!!

Total-Statutory-for FGN,States and Others 1,160,516,940,040.28  
 Total-Statutory-for LGCS 65,573,473,625.58  
 ACCT BALANCED!! 0.00

Total-Statutory-Shared 1,226,090,413,665.86  
 Total-VAT-Shared 649,560,925,265.91

TOTAL FUNDS SHARED!!!: 1,875,651,338,931.72

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

SN	DESCRIPTION	Dec 2023	Nov 2023	VARIANCE
<b>MINERAL REVENUE</b>				
1	Crude Oil Receipts Export	329,725,374.94	0.00	329,725,374.94
2	(1) PETROLEUM PROFIT TAX (PPT)	57,657,122,286.68	37,651,462,592.21	20,005,659,694.47
3	(11) ROYALTY (CRUDE)	102,519,820,688.42	157,224,441,534.78	-54,704,620,846.36
4	(111) RENT	943,213,972.62	287,199,730.65	656,014,241.97
5	(IV) PENALTY FOR GAS FLARED	6,683,006,742.09	6,791,572,277.11	-108,565,535.02
6	(D) MISCELLANEOUS OIL REVENUE	1,398,375,252.47	1,459,676,182.01	-61,300,929.54
7	GAS RECEIPTS (EXPORT)	6,196,700,315.82	1,452,756,394.50	4,743,943,921.32
8	ROYALTIES (GAS)	1,552,609,231.53	1,517,923,254.87	34,685,976.66
9	GAS SALES ROYALTY DPR	450,000,000.00	2,283,098,515.42	-1,833,098,515.42
10	INTERIM DIVIDEND FOR DECEMBER 2023	81,666,666,666.67	0.00	81,666,666,666.67
11	INTERIM DIVIDEND FOR OCTOBER AND NOVEMBER 2023	0.00	163,333,333,333.34	-163,333,333,333.34
12	REFUND OF OUTSTANDING TO NMDPRA	-25,442,219,048.35	0.00	-25,442,219,048.35
13	NIGERIAN MIDSTREAM AND DOWNSTREAM PETROLEUM REGULATORY AUTHORITY	-13,240,158,092.25	0.00	-13,240,158,092.25
14	TRANSFER TO NMDPRA	0.00	-14,094,766,665.16	14,094,766,665.16
15	CRUDE REVENUE TO FEDERATION ACCOUNT	58,036,760,696.32	246,640,680.76	57,790,120,015.56
16	LESS REFUND TO NUPRC ON COST OF COLLECTION	0.00	-2,952,771,383.33	2,952,771,383.33
17	REFUND TO NUPRC ON COST OF COLLECTION	-12,427,539,459.36	0.00	-12,427,539,459.36
18	Cost of Collection - NUPRC	0.00	-14,541,906,261.17	14,541,906,261.17
19	4% Cost of Collection - NUPRC	-9,352,187,547.34	0.00	-9,352,187,547.34
20	13% Derivation Refund on withdrawals from ECA	0.00	-50,000,000,000.00	50,000,000,000.00
21	13% Refunds On Subsidy, Priority Projects And Police Trust Fund 1999-2021	-18,163,078,852.38	0.00	-18,163,078,852.38
22	13% Refunds On Subsidy, Priority Projects And Police Trust Fund from 1999 to Dec 2021	0.00	-18,163,078,852.38	18,163,078,852.38
23	13% Derivation Refund on withdrawals from ECA/SIGNATURE BONUS	-50,000,000,000.00	0.00	-50,000,000,000.00
		<b>188,808,818,227.88</b>	<b>272,495,581,333.61</b>	<b>-83,686,763,105.73</b>
<b>NON MINERAL REVENUE</b>				
24	(1) CUSTOMS & EXCISE DUTIES, ETC.	205,696,097,286.94	202,371,312,627.87	3,324,784,659.07
25	7% Cost Of Collection - NCS	-14,398,726,810.09	0.00	-14,398,726,810.09
26	Cost Of Collection - NCS	0.00	-14,165,991,883.95	14,165,991,883.95
27	LESS TAX REFUND TO FIRS 2023	0.00	-75,000,000,000.00	75,000,000,000.00
28	REFUND ON COST OF COLLECTION FIRS	-1,111,272,920.60	0.00	-1,111,272,920.60
29	(B) COMPANIES INCOME TAX ETC.	352,252,004,282.45	307,940,979,852.63	44,311,024,429.82
30	4% Cost Of Collection - FIRS	-18,058,572,624.51	0.00	-18,058,572,624.51
31	Cost Of Collection - FIRS	0.00	-17,335,835,438.14	17,335,835,438.14
32	TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT	-350,000,000,000.00	-300,000,000,000.00	-50,000,000,000.00
		<b>174,379,529,214.19</b>	<b>103,810,465,158.41</b>	<b>70,569,064,055.78</b>
		<b>363,188,347,442.07</b>	<b>376,306,046,492.02</b>	<b>-13,117,699,049.95</b>

**ELECTRONIC MONEY TRANSFER LEVY**

<i>SN</i>	<i>DESCRIPTION</i>	Dec 2023	Nov 2023	<i>VARIANCE</i>
33	ELECTRONIC MONEY TRANSFER LEVY	18,599,116,021.50	12,449,338,060.00	6,149,777,961.50
34	LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-743,964,640.86	-497,973,522.40	-245,991,118.46
		<u>17,855,151,380.64</u>	<u>11,951,364,537.60</u>	<u>5,903,786,843.04</u>
	<b><u>OTHER MINERAL REVENUE</u></b>			
35	EXCHANGE DIFFERENCE	188,530,762,411.86	239,415,185,917.87	-50,884,423,506.01
		<u>188,530,762,411.86</u>	<u>239,415,185,917.87</u>	<u>-50,884,423,506.01</u>
	<b><u>OTHER NON-MINERAL REVENUE</u></b>			
36	EXCHANGE DIFFERENCE NON MINERAL REVENUE	99,212,311,330.38	125,454,906,100.88	-26,242,594,770.50
		<u>99,212,311,330.38</u>	<u>125,454,906,100.88</u>	<u>-26,242,594,770.50</u>
	<b><u>VAT</u></b>			
37	VAT FOR DISTRIBUTION	492,505,756,775.03	360,455,219,651.31	132,050,537,123.72
38	Cost Of Collection - FIRS & NCS (VAT)	-19,700,230,271.00	-14,418,208,786.05	-5,282,021,484.95
39	3%VAT FOR NORTH EAST COMMISSION	-14,184,165,795.12	-10,381,110,325.96	-3,803,055,469.16
		<u>458,621,360,708.91</u>	<u>335,655,900,539.30</u>	<u>122,965,460,169.61</u>
		<u>764,219,585,831.79</u>	<u>712,477,357,095.65</u>	<u>51,742,228,736.14</u>
<b><u>GRAND TOTAL</u></b>		<u>1,127,407,933,273.86</u>	<u>1,088,783,403,587.67</u>	<u>38,624,529,686.19</u>

**Pages 51-54 are relevant Pages for Distribution of FOREX Equalization. There will be no Distribution of FOREX Equalization for the month of January, 2025. (December, 2024 Account).**

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

**FEDERATION ACCOUNT: December,2024**

	<b>Dec 2024</b>
1 EXCHANGE DIFFERENCE	351,316,266,927.33
2 EXCHANGE DIFFERENCE NON MINERAL REVENUE	51,398,125,768.95
<b>TOTAL FUNDS AVAILABLE FOR DISTRIBUTI</b>	<b>402,714,392,696.28</b>

**PAGE 55**

<b>BENEFICIARY</b>	<b>EXCHANGE DIFFERENCE REVENUE</b>	<b>MINERAL REVENUE</b>	<b>NON MINERAL REV</b>	<b>NET SHARE</b>	<b>ECOLOGY SHARE</b>	
1 Federal Government	45,8316%	161,013,866,193.07	52.6800%	27,076,532,655.08	188,090,398,848.15	0.00
2 State Governments	23.2464%	81,668,384,674.99	26.7200%	13,733,579,205.46	92,831,252,278.89	2,570,711,601.57
3 Local Governments	17.9220%	62,962,901,358.72	20.6000%	10,588,013,908.40	71,408,655,599.15	2,142,259,667.97
4 13% Derivation Share	13.0000%	45,671,114,700.55	0.0000%	0.00	45,671,114,700.55	0.00
<b>Grand Total</b>	<b>100.00%</b>	<b>351,316,266,927.33</b>	<b>100.00%</b>	<b>51,398,125,768.95</b>	<b>398,001,421,426.74</b>	<b>4,712,971,269.54</b>

**DISTRIBUTION OF FGN SHARE OF EXCHANGE DIFFERENCE REVENUE**

<b>SN</b>	<b>BENEFICIARY</b>	<b>RATE</b>	<b>FGNSHARE</b>	<b>TOTAL</b>
1	Federal Government	48.5	173,165,989,827.93	173,165,989,827.93
2	1.46% Deriv. & Ecology FGN Share	1	3,570,432,779.96	3,570,432,779.96
3	FCT-ABUJA	1	3,570,432,779.96	3,570,432,779.96
4	0.72% STABILIZATION ACCOUNT	0.5	1,785,216,389.98	1,785,216,389.98
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	5,998,327,070.33	5,998,327,070.33
		<b>52.68</b>	<b>188,090,398,848.15</b>	<b>188,090,398,848.15</b>

# GROSS ALLOCATION TO STATE GOVERNMENTS

S/N	STATE	OIL DERIVATION INDICES (13%)	GROSS DERIVATION ON OIL USING NEW 13% DERIVATION INDICES	GAS DERIVATION INDICES (13%)	GROSS DERIVATION ON GAS USING NEW 13% DERIVATION INDICES	TOTAL MINERAL REVENUE Dec 2024	S/N
1	ABIA	0.01492706	681,735,473.79	0.00000000	0.00	681,735,473.79	1
2	ADAMAWA	0.00000000	0.00	0.00000000	0.00	0.00	2
3	AKWA IBOM	0.21241909	9,701,416,788.98	0.00000000	0.00	9,701,416,788.98	3
4	ANAMBRA	0.01786751	816,029,105.47	0.00000000	0.00	816,029,105.47	4
5	BAUCHI	0.00000000	0.00	0.00000000	0.00	0.00	5
6	BAYELSA	0.21881095	9,993,340,179.96	0.00000000	0.00	9,993,340,179.96	6
7	BENUE	0.00000000	0.00	0.00000000	0.00	0.00	7
8	BORNO	0.00000000	0.00	0.00000000	0.00	0.00	8
9	CROSS RIVER	0.00000000	0.00	0.00000000	0.00	0.00	9
10	DELTA	0.26185401	11,959,164,689.09	0.00000000	0.00	11,959,164,689.09	10
11	EBONYI	0.00000000	0.00	0.00000000	0.00	0.00	11
12	EDO	0.01595259	728,572,755.87	0.00000000	0.00	728,572,755.87	12
13	EKITI	0.00000000	0.00	0.00000000	0.00	0.00	13
14	ENUGU	0.00000000	0.00	0.00000000	0.00	0.00	14
15	GOMBE	0.00000000	0.00	0.00000000	0.00	0.00	15
16	IMO	0.02702198	1,234,124,162.99	0.00000000	0.00	1,234,124,162.99	16
17	JIGAWA	0.00000000	0.00	0.00000000	0.00	0.00	17
18	KADUNA	0.00000000	0.00	0.00000000	0.00	0.00	18
19	KANO	0.00000000	0.00	0.00000000	0.00	0.00	19
20	KATSINA	0.00000000	0.00	0.00000000	0.00	0.00	20
21	KEBBI	0.00000000	0.00	0.00000000	0.00	0.00	21
22	KOGI	0.00000000	0.00	0.00000000	0.00	0.00	22
23	KWARA	0.00000000	0.00	0.00000000	0.00	0.00	23
24	LAGOS	0.00000000	0.00	0.00000000	0.00	0.00	24
25	NASSARAWA	0.00000000	0.00	0.00000000	0.00	0.00	25
26	NIGER	0.00000000	0.00	0.00000000	0.00	0.00	26
27	OGUN	0.00000000	0.00	0.00000000	0.00	0.00	27
28	ONDO	0.02807432	1,282,185,284.75	0.00000000	0.00	1,282,185,284.75	28
29	OSUN	0.00000000	0.00	0.00000000	0.00	0.00	29
30	OYO	0.00000000	0.00	0.00000000	0.00	0.00	30
31	PLATEAU	0.00000000	0.00	0.00000000	0.00	0.00	31
32	RIVERS	0.20307247	9,274,546,259.65	0.00000000	0.00	9,274,546,259.65	32
33	SOKOTO	0.00000000	0.00	0.00000000	0.00	0.00	33
34	TARABA	0.00000000	0.00	0.00000000	0.00	0.00	34
35	YOBE	0.00000000	0.00	0.00000000	0.00	0.00	35
36	ZAMFARA	0.00000000	0.00	0.00000000	0.00	0.00	36
		<b>0%</b>	<b>45,671,114,700.55</b>	<b>0%</b>	<b>0.00</b>	<b>45,671,114,700.55</b>	

# GROSS ALLOCATION OF EXCHANGE GAIN DIFFERENCE TO STATE GOVERNMENTS

PAGE 57

S/NO	STATE	GROSS STATUTORY	STATES SHARE	ECOLOGY	DERIVATN REVENUE	TOTAL DEDUCTION	TOTAL-NET
1	ABIA	2,355,792,678.23	2,292,313,234.81	63,479,443.43	681,735,473.79	0.00	2,974,048,708.59
2	ADAMAWA	2,506,158,292.49	2,438,627,081.02	67,531,211.47	0.00	0.00	2,438,627,081.02
3	AKWA IBOM	2,529,447,824.55	2,461,289,050.83	68,158,773.72	9,701,416,788.98	0.00	12,162,705,839.81
4	ANAMBRA	2,501,463,299.98	2,434,058,600.28	67,404,699.70	816,029,105.47	0.00	3,250,087,705.75
5	BAUCHI	3,009,344,158.73	2,928,254,046.67	81,090,112.06	0.00	0.00	2,928,254,046.67
6	BAYELSA	2,226,059,324.81	2,166,075,690.31	59,983,634.50	9,993,340,179.96	0.00	12,159,415,870.27
7	BENUE	2,821,454,684.95	2,745,427,462.90	76,027,222.05	0.00	0.00	2,745,427,462.90
8	BORNO	3,125,767,436.92	3,041,540,170.66	84,227,266.26	0.00	0.00	3,041,540,170.66
9	CROSS RIVER	2,529,879,200.04	2,461,708,802.43	68,170,397.61	0.00	0.00	2,461,708,802.43
10	DELTA	2,554,472,078.39	2,485,638,998.44	68,833,079.96	11,959,164,689.09	0.00	14,444,803,687.53
11	EBONYI	2,250,775,439.40	2,190,125,801.81	60,649,637.59	0.00	0.00	2,190,125,801.81
12	EDO	2,352,421,064.63	2,289,032,473.07	63,388,591.56	728,572,755.87	0.00	3,017,605,228.94
13	EKITI	2,249,505,339.94	2,188,889,926.59	60,615,413.35	0.00	0.00	2,188,889,926.59
14	ENUGU	2,530,097,545.70	2,461,921,264.52	68,176,281.17	0.00	0.00	2,461,921,264.52
15	GOMBE	2,369,714,221.73	2,305,859,646.89	63,854,574.84	0.00	0.00	2,305,859,646.89
16	IMO	2,615,748,358.48	2,545,264,121.27	70,484,237.20	1,234,124,162.99	0.00	3,779,388,284.26
17	JIGAWA	2,813,480,007.37	2,737,667,671.84	75,812,335.53	0.00	0.00	2,737,667,671.85
18	KADUNA	3,296,319,065.74	3,207,496,096.90	88,822,968.84	0.00	0.00	3,207,496,096.90
19	KANO	3,990,561,207.88	3,883,031,115.45	107,530,092.43	0.00	0.00	3,883,031,115.45
20	KATSINA	3,092,571,364.92	3,009,238,603.59	83,332,761.33	0.00	0.00	3,009,238,603.59
21	KEBBI	2,656,534,231.46	2,584,950,973.73	71,583,257.73	0.00	0.00	2,584,950,973.73
22	KOGI	2,780,589,358.14	2,705,663,297.59	74,926,060.55	0.00	0.00	2,705,663,297.59
23	KWARA	2,239,476,176.77	2,179,131,009.35	60,345,166.41	0.00	0.00	2,179,131,009.35
24	LAGOS	3,370,287,819.41	3,279,471,680.56	90,816,138.85	0.00	0.00	3,279,471,680.56
25	NASSARAWA	2,320,102,130.18	2,257,584,408.11	62,517,722.07	0.00	0.00	2,257,584,408.11
26	NIGER	2,980,067,885.95	2,899,766,655.49	80,301,230.46	0.00	0.00	2,899,766,655.49
27	OGUN	2,337,333,532.79	2,274,351,491.49	62,982,041.30	0.00	0.00	2,274,351,491.49
28	ONDO	2,341,964,052.29	2,278,857,236.51	63,106,815.78	1,282,185,284.75	0.00	3,561,042,521.26
29	OSUN	2,294,485,563.26	2,232,658,107.96	61,827,455.30	0.00	0.00	2,232,658,107.96
30	OYO	2,821,766,422.09	2,745,730,799.94	76,035,622.15	0.00	0.00	2,745,730,799.94
31	PLATEAU	2,627,157,527.14	2,556,365,857.25	70,791,669.89	0.00	0.00	2,556,365,857.25
32	RIVERS	2,713,232,078.66	2,640,121,034.62	73,111,044.04	9,274,546,259.65	0.00	11,914,667,294.27
33	SOKOTO	2,772,676,869.81	2,697,964,020.02	74,712,849.79	0.00	0.00	2,697,964,020.02
34	TARABA	2,423,435,429.19	2,358,133,276.90	65,302,152.28	0.00	0.00	2,358,133,276.90
35	YOBE	2,498,250,832.32	2,430,932,696.12	67,318,136.20	0.00	0.00	2,430,932,696.12
36	ZAMFARA	2,503,571,377.12	2,436,109,872.95	67,461,504.17	0.00	0.00	2,436,109,872.95
37	FCT-ABUJA	0.00	0.00	0.00	45,671,114,700.55	0.00	138,502,366,979.44
		95,401,963,880.46	92,831,252,278.89	2,570,711,601.57		0.00	

**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	3,037,528,152.02	2,974,048,708.59	63,479,443.43	1,526,635,236.32	1,482,170,132.35	44,465,103.97	107,944,547.40	1
2	ADAMAWA	2,506,158,292.49	2,438,627,081.02	67,531,211.47	1,925,631,242.76	1,869,544,895.88	56,086,346.88	123,617,558.35	2
3	AKWA IBOM	12,230,864,613.53	12,162,705,839.81	68,158,773.72	2,564,827,659.96	2,490,123,941.71	74,703,718.25	142,862,491.97	3
4	ANAMBRA	3,317,492,405.45	3,250,087,705.75	67,404,699.70	1,936,037,558.15	1,879,648,114.71	56,389,443.44	123,794,143.14	4
5	BAUCHI	3,009,344,158.73	2,928,254,046.67	81,090,112.06	2,197,785,746.19	2,133,772,569.12	64,013,177.07	145,103,289.14	5
6	BAYELSA	12,219,399,504.77	12,159,415,870.27	59,983,634.50	894,579,244.98	866,523,538.82	26,055,706.16	86,039,340.67	6
7	BENUE	2,821,454,684.95	2,745,427,462.90	76,027,222.05	2,391,531,040.37	2,321,874,796.48	69,656,243.89	145,683,465.94	7
8	BORNO	3,125,767,436.92	3,041,540,170.66	84,227,266.26	2,596,486,025.15	2,520,860,218.59	75,625,806.56	159,853,072.82	8
9	CROSS RIVER	2,529,879,200.04	2,461,708,802.43	68,170,397.61	1,673,872,761.73	1,625,119,186.15	48,753,575.58	116,923,973.19	9
10	DELTA	14,513,636,767.48	14,444,803,687.52	68,833,079.96	2,144,827,874.04	2,082,357,159.26	62,470,714.78	131,303,794.73	10
11	EBONYI	2,250,775,439.40	2,190,125,801.81	60,649,637.59	1,238,223,192.44	1,202,158,439.27	36,064,753.18	96,714,390.77	11
12	EDO	3,080,993,820.50	3,017,605,228.94	63,388,591.56	1,641,083,627.81	1,593,285,075.55	47,798,552.27	111,187,143.83	12
13	EKITI	2,249,505,339.94	2,188,889,926.59	60,615,413.35	1,303,079,913.31	1,266,126,129.43	37,953,783.88	98,569,197.23	13
14	ENUGU	2,530,097,545.70	2,461,921,264.53	68,176,281.17	1,667,365,363.85	1,618,801,324.13	48,564,039.72	116,740,320.90	14
15	GOMBE	2,369,714,221.73	2,305,859,646.89	63,854,574.84	1,142,479,911.84	1,109,203,797.91	33,276,113.94	97,130,688.77	15
16	IMO	3,849,872,521.47	3,779,388,284.27	70,484,237.20	2,234,640,489.89	2,169,553,873.68	65,086,616.21	135,570,853.41	16
17	JIGAWA	2,813,480,007.37	2,737,667,671.84	75,812,335.53	2,347,700,233.14	2,279,320,614.70	68,379,618.44	144,191,953.97	17
18	KADUNA	3,296,319,065.74	3,207,496,096.90	88,822,968.84	2,640,211,215.99	2,563,311,860.19	76,899,355.81	165,722,324.64	18
19	KANO	3,990,561,207.88	3,883,031,115.45	107,530,092.43	4,203,442,537.08	4,081,012,171.93	122,430,365.16	229,960,457.59	19
20	KATSINA	3,092,571,364.92	3,009,238,603.59	83,332,761.33	3,200,152,352.09	3,106,944,091.16	93,208,320.93	176,541,082.26	20
21	KEBBI	2,656,534,231.46	2,584,950,973.73	71,583,257.73	2,019,639,635.76	1,960,815,180.35	58,824,455.41	130,407,713.14	21
22	KOGI	2,780,589,368.14	2,705,663,297.59	74,926,060.55	2,087,445,499.16	2,026,646,115.69	60,799,383.47	135,725,444.02	22
23	KWARA	2,239,476,175.77	2,179,131,009.36	60,345,166.41	1,477,086,339.97	1,434,064,407.74	43,021,932.23	103,367,088.65	23
24	LAGOS	3,370,287,819.41	3,279,471,680.56	90,816,138.85	2,516,210,949.65	2,442,923,252.09	73,287,697.56	164,103,836.41	24
25	NASSARAWA	2,320,102,130.18	2,257,584,408.11	62,517,722.07	1,317,815,597.54	1,279,432,618.97	38,382,978.57	100,900,700.64	25
26	NIGER	2,980,067,885.95	2,899,766,655.49	80,301,230.46	2,439,175,018.53	2,368,131,086.95	71,043,932.58	151,345,163.04	26
27	OGUN	2,337,333,532.79	2,274,351,491.49	62,982,041.30	1,740,098,639.05	1,689,416,154.42	50,682,484.63	113,664,525.94	27
28	ONDO	3,624,149,337.04	3,561,042,521.26	63,106,815.78	1,661,904,269.26	1,613,499,290.54	48,404,978.72	111,511,794.50	28
29	OSUN	2,294,485,563.26	2,232,658,107.96	61,827,455.30	2,251,091,351.00	2,185,525,583.49	65,565,767.50	127,393,222.80	29
30	OYO	2,821,766,422.09	2,745,730,799.94	76,035,622.15	2,839,576,099.38	2,756,869,999.40	82,706,099.98	158,741,722.13	30
31	PLATEAU	2,627,157,527.14	2,556,365,857.25	70,791,669.89	1,780,033,751.01	1,728,188,107.78	51,845,643.23	122,637,313.13	31
32	RIVERS	11,987,778,338.31	11,914,667,294.27	73,111,044.04	2,206,450,513.93	2,142,184,964.99	64,265,548.95	137,376,592.99	32
33	SOKOTO	2,772,676,869.81	2,697,964,020.02	74,712,849.79	2,222,237,172.97	2,157,511,818.42	64,725,354.55	139,438,204.34	33
34	TARABA	2,423,435,429.19	2,358,133,276.91	65,302,152.28	1,665,574,195.77	1,617,062,325.99	48,511,869.78	113,814,022.06	34
35	YOBE	2,498,250,832.32	2,430,932,669.12	67,318,136.20	1,674,588,887.29	1,625,814,453.68	48,774,433.61	116,082,569.81	35
36	ZAMFARA	2,503,571,377.12	2,436,109,872.95	67,461,504.17	1,513,103,002.81	1,469,032,041.56	44,070,961.25	111,532,465.42	36
37	FCT-ABUJA	0.00	0.00	0.00	668,291,116.92	648,826,327.11	19,464,789.81	19,464,789.81	37
		<u>141,073,078,581.01</u>	<u>138,502,366,979.44</u>	<u>2,570,711,601.57</u>	<u>73,550,915,267.12</u>	<u>71,408,655,599.15</u>	<u>2,142,259,667.97</u>	<u>4,712,971,269.54</u>	

**GROSS SUMMARY Distribution of =N=402,714,392,696.28 Being Exchange Gain for the Month of January, 2025.**

1	2	3	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS			9
			4	5	6	7	8		
S/NO	STATES	NO OF L/GOVTS	STATES GROSS	NET STAT + MIN REV LESS ECOLOGY	LGCs GROSS REVENUE	LGCs NET STAT. LESS ECOLOGY	TOTAL PAID (5+7)	SNO	
1	ABIA	17	3,037,528,152.02	2,974,048,708.59	1,526,635,236.32	1,482,170,132.35	4,456,218,840.94	1	
2	ADAMAWA	21	2,506,158,292.49	2,438,627,081.02	1,925,631,242.76	1,869,544,895.88	4,308,171,976.90	2	
3	AKWA IBOM	31	12,230,864,613.53	12,162,705,839.81	2,564,827,659.96	2,490,123,941.71	14,652,829,781.52	3	
4	ANAMBRA	21	3,317,492,405.45	3,250,087,705.75	1,936,037,558.15	1,879,648,114.71	5,129,735,820.46	4	
5	BAUCHI	20	3,009,344,158.73	2,928,254,046.67	2,197,785,746.19	2,133,772,569.12	5,062,026,615.78	5	
6	BAYELSA	8	12,219,399,504.77	12,159,415,870.27	894,579,244.98	868,523,538.82	13,027,939,409.09	6	
7	BENUE	23	2,821,454,684.95	2,745,427,462.90	2,391,531,040.37	2,321,874,796.48	5,067,302,259.38	7	
8	BORNO	27	3,125,767,436.92	3,041,540,170.66	2,596,486,025.15	2,520,860,218.59	5,562,400,389.25	8	
9	CROSS RIVER	18	2,529,879,200.04	2,461,708,802.43	1,673,872,761.73	1,625,119,186.15	4,086,827,988.58	9	
10	DELTA	25	14,513,636,767.48	14,444,803,687.52	2,144,827,874.04	2,082,357,159.26	16,527,160,846.79	10	
11	EBONYI	13	2,250,775,439.40	2,190,125,801.81	1,238,223,192.44	1,202,158,439.27	3,392,284,241.08	11	
12	EDO	18	3,080,993,820.50	3,017,605,228.94	1,641,083,627.81	1,593,285,075.55	4,610,890,304.48	12	
13	EKITI	16	2,249,505,339.94	2,188,889,926.59	1,303,079,913.31	1,265,126,129.43	3,454,016,056.02	13	
14	ENUGU	17	2,530,097,545.70	2,461,921,264.53	1,667,365,363.85	1,618,801,324.13	4,080,722,588.65	14	
15	GOMBE	11	2,369,714,221.73	2,305,859,646.89	1,142,479,911.84	1,109,203,797.91	3,415,063,444.80	15	
16	IMO	27	3,849,872,521.47	3,779,388,284.27	2,234,640,489.89	2,169,553,873.68	5,948,942,157.94	16	
17	JIGAWA	27	2,813,480,007.37	2,737,667,671.84	2,347,700,233.14	2,279,320,614.70	5,016,988,286.54	17	
18	KADUNA	23	3,296,319,065.74	3,207,496,096.90	2,640,211,215.99	2,563,311,860.19	5,770,807,957.09	18	
19	KANO	44	3,990,561,207.88	3,883,031,115.45	4,203,442,537.08	4,081,012,171.93	7,964,043,287.38	19	
20	KATSINA	34	3,092,571,364.92	3,009,238,603.59	3,200,152,352.09	3,106,944,031.16	6,116,182,634.75	20	
21	KEBBI	21	2,656,534,231.46	2,584,950,973.73	2,019,639,635.76	1,960,815,180.35	4,545,766,154.07	21	
22	KOGI	21	2,780,589,358.14	2,705,663,297.59	2,087,445,499.16	2,026,646,115.69	4,732,309,413.28	22	
23	KWARA	16	2,239,476,175.77	2,179,131,009.36	1,477,086,339.97	1,434,064,407.74	3,613,195,417.09	23	
24	LAGOS	20	3,370,287,819.41	3,279,471,680.56	2,516,210,949.65	2,442,923,252.09	5,722,394,932.66	24	
25	NASSARAWA	13	2,320,102,130.18	2,257,584,408.11	1,317,815,597.54	1,279,432,618.97	3,537,017,027.08	25	
26	NIGER	25	2,980,067,885.95	2,899,766,655.49	2,439,175,018.53	2,368,131,085.95	5,267,897,741.44	26	
27	OGUN	20	2,337,333,532.79	2,274,351,491.49	1,740,098,639.05	1,689,416,154.42	3,963,767,645.91	27	
28	ONDO	18	3,624,149,337.04	3,561,042,521.26	1,661,904,269.26	1,613,499,290.54	5,174,541,811.80	28	
29	OSUN	30	2,294,485,563.26	2,232,658,107.96	2,251,091,351.00	2,185,525,583.49	4,418,183,691.45	29	
30	OYO	33	2,821,766,422.09	2,745,730,799.94	2,839,576,099.38	2,756,869,999.40	5,502,600,799.34	30	
31	PLATEAU	17	2,627,157,527.14	2,556,365,857.25	1,780,033,751.01	1,728,188,107.78	4,284,553,965.03	31	
32	RIVERS	23	11,987,778,338.31	11,914,667,294.27	2,206,450,513.93	2,142,184,964.99	14,056,852,259.26	32	
33	SOKOTO	23	2,772,676,869.81	2,697,964,020.02	2,222,237,172.97	2,157,511,818.42	4,855,475,838.45	33	
34	TARABA	16	2,423,435,429.19	2,358,133,276.91	1,665,574,195.77	1,617,062,325.99	3,975,195,602.90	34	
35	YOBE	17	2,498,250,832.32	2,430,932,696.12	1,674,588,887.29	1,625,814,453.68	4,056,747,149.80	35	
36	ZAMFARA	14	2,503,571,377.12	2,436,109,872.95	1,513,103,002.81	1,469,032,041.56	3,905,141,914.51	36	
37	FCT-ABUJA	6	0.00	0.00	668,291,116.92	648,826,327.11	648,826,327.11	37	
		774	141,073,078,581.01	138,502,366,979.44	73,550,915,267.12	71,408,655,599.15	209,911,022,578.59		
38	FCT-ABUJA	6	3,570,432,779.96	3,570,432,779.96	0.00	0.00	3,570,432,779.96	38	
39	Federal Government	0	184,519,966,068.19	184,519,966,068.19	0.00	0.00	184,519,966,068.19	39	
40	ECOLOGY	0	0.00	2,570,711,601.57	0.00	2,142,259,667.97	4,712,971,269.54	40	
		6	188,090,398,848.15	190,661,110,449.72	0.00	2,142,259,667.97	192,803,370,117.69		
			329,163,477,429.16	329,163,477,429.16	73,550,915,267.12	73,550,915,267.12	402,714,392,696.28		
			<b>TOTALFUNDS!:</b>				<b>402,714,392,696.28</b>	0.00	

**Pages 60-63 are relevant Pages for Distribution of EXCESS BANK CHARGES RECOVERED. There will be no Distribution of EXCESS BANK CHARGES RECOVERED for the month of January, 2025. (December, 2024 Account).**

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

Amount to be due for the month of December, 2024	=N=
	32,510,919,306.39
GRAND TOTAL	
	32,510,919,306.39

**HUSSAINI M BELLO**  
  
BANKING SERVICES DEPARTMENT

**H.S. YAHAYA**  
  
BANKING SERVICES DEPARTMENT

**HUSSAINI SANI KAGARA**  
  
BANKING SERVICES DEPARTMENT



**Distribution of ELECTRONIC MONEY TRANSFER LEVY (EMTL)**

DESCRIPTION	EMTLVY CM	EMTLVY PM	VARIANCE
ELECTRONIC MONEY TRANSFER LEVY	32,510,919,306.39	15,673,196,093.18	16,837,723,213.21
LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-1,300,436,772.26	-626,927,843.73	-673,508,928.53
	<u>31,210,482,534.13</u>	<u>15,046,268,249.45</u>	<u>16,164,214,284.68</u>

**DISTRIBUTION OF ENTLEVY TO THE THREE TIRES OF GOVERNMENT**

Federal Government	15.00%	4,681,572,380.12	2,256,940,237.42	2,424,632,142.70
Local Governments	35.00%	10,923,668,886.95	5,266,193,887.31	5,657,474,999.64
State Governments	50.00%	15,605,241,267.07	7,523,134,124.73	8,082,107,142.34
	<u>100.00%</u>	<u>31,210,482,534.13</u>	<u>15,046,268,249.45</u>	<u>16,164,214,284.68</u>
		<u>31,210,482,534.13</u>	<u>15,046,268,249.45</u>	<u>16,164,214,284.68</u>

**Distribution of FGN ELECTRONIC MONEY TRANSFER LEVY (EMTL)**

DESCRIPTION		
Federal Government	14	4,369,467,554.78
FCT-ABUJA	1	312,104,825.34
		<u>15.00</u>   <u>4,681,572,380.12</u>

65

## DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO LOCAL GOVERNMENTS

SNO STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS	AMT PM	
				Dec 2024	Nov 2024	
1 ABIA	119,962,772.01	66,350,396.50	47,124,228.73	233,437,397.24	118,868,403.40	1
2 ADAMAWA	148,189,306.61	74,172,488.24	16,184,395.88	238,546,190.72	117,076,176.76	2
3 AKWA IBO	218,755,643.08	91,781,032.79	22,253,149.08	332,789,824.95	162,866,602.26	3
4 ANAMBRA	148,189,306.61	97,910,931.29	82,438,182.12	328,538,420.02	167,214,542.01	4
5 BAUCHI	141,132,672.96	108,784,369.74	13,658,329.00	263,575,371.70	129,329,293.18	5
6 BAYELSA	56,453,069.18	39,879,505.49	11,820,651.24	108,153,225.92	53,390,909.87	6
7 BENUE	162,302,573.90	98,782,149.29	17,491,417.40	278,576,140.59	135,882,536.19	7
8 BORNO	190,529,108.49	97,188,919.78	20,190,017.88	307,908,046.16	151,547,304.11	8
9 CROSS RIV	127,019,405.66	67,637,299.65	22,003,158.95	216,659,864.26	106,711,354.68	9
10 DELTA	176,415,841.20	95,952,704.23	74,069,989.28	346,438,534.71	175,241,900.30	10
11 EBONYI	91,736,237.42	50,886,628.09	12,427,771.59	155,050,637.11	76,173,628.95	11
12 EDO	127,019,405.66	75,348,510.80	63,567,697.08	265,935,613.54	134,651,012.09	12
13 EKITI	112,906,138.37	55,819,854.39	15,054,462.82	183,780,455.58	90,994,653.11	13
14 ENUGU	119,962,772.01	76,260,793.95	46,960,941.73	243,184,507.70	123,658,903.59	14
15 GOMBE	77,622,970.13	55,109,689.51	9,889,234.46	142,621,894.10	70,905,608.09	15
16 IMO	190,529,108.49	92,124,982.69	39,330,899.22	321,984,990.41	160,644,301.60	16
17 JIGAWA	190,529,108.49	101,811,816.22	8,679,445.97	301,020,370.69	146,815,429.57	17
18 KADUNA	162,302,573.90	142,032,087.54	45,339,155.98	349,673,817.43	176,007,208.39	18
19 KANO	310,491,880.51	219,693,451.30	60,322,229.72	590,507,561.53	294,621,902.50	19
20 KATSINA	239,925,544.03	135,617,495.64	18,660,123.20	394,203,162.87	193,937,355.98	20
21 KEBBI	148,189,306.61	75,823,686.56	10,377,832.71	234,390,825.88	114,789,742.56	21
22 KOGI	148,189,306.61	76,756,876.89	18,799,195.21	243,745,378.70	119,291,382.67	22
23 KWARA	112,906,138.37	55,512,614.96	21,063,554.58	189,482,307.90	95,039,528.56	23
24 LAGOS	141,132,672.96	211,027,440.28	714,478,991.05	1,066,639,104.29	453,816,358.53	24
25 NASSARAW	91,736,237.42	43,623,528.11	19,243,196.23	154,602,961.76	76,978,012.65	25
26 NIGER	176,415,841.20	92,484,361.29	23,517,671.15	292,417,873.63	143,779,950.55	26
27 OGUN	141,132,672.96	87,283,298.43	59,144,496.33	287,560,467.72	147,508,432.27	27
28 ONDO	127,019,405.66	80,562,239.70	32,152,208.48	239,733,853.84	120,550,265.04	28
29 OSUN	211,699,009.44	80,152,782.22	28,370,198.82	320,221,990.48	159,170,681.05	29
30 OYO	232,868,910.38	130,911,883.59	356,361,480.96	720,142,274.94	257,086,237.87	30
31 PLATEAU	119,962,772.01	74,420,916.01	26,725,211.02	221,108,899.04	110,992,277.02	31
32 RIVERS	162,302,573.90	121,402,070.36	77,743,195.70	361,447,839.95	185,094,410.75	32
33 SOKOTO	162,302,573.90	86,555,199.73	16,283,945.68	265,141,719.32	129,795,480.95	33
34 TARABA	112,906,138.37	53,865,490.37	11,358,191.24	178,129,819.97	86,878,642.14	34
35 YOBE	119,962,772.01	54,353,753.60	10,104,729.50	184,421,255.12	90,834,853.75	35
36 ZAMFARA	98,792,871.07	76,320,448.46	8,853,413.44	183,966,732.97	90,022,622.01	36
37 FCT-ABUJA	42,339,801.89	32,898,968.39	102,690,783.94	177,929,554.22	98,025,982.29	37
<b>Grand Total</b>	<b>5,461,834,443.47</b>	<b>3,277,100,666.08</b>	<b>2,184,733,777.39</b>	<b>10,923,668,886.95</b>	<b>5,266,193,887.31</b>	

GG

## DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO STATE GOVERNMENTS

SNO STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS	GROSS		SNO	
					Dec 2024	Nov 2024		
1ABIA	216,739,462.04	9,574.7494	95,747,494.33	2.263365%	70,640,708.31	383,127,664.68	194,729,658	1
2ADAMAWA	216,739,462.04	10,703.5229	107,035,229.20	0.777332%	24,260,920.96	348,035,612.20	171,078,554	2
3AKWA IBOM	216,739,462.04	13,244.5387	132,445,386.62	1.068813%	33,358,173.81	382,543,022.48	188,309,409	3
4ANAMBRA	216,739,462.04	14,129.1188	141,291,187.89	3.959485%	123,577,440.59	481,608,090.53	246,313,514	4
5BAUCHI	216,739,462.04	15,698.2194	156,982,194.14	0.656006%	20,474,266.86	394,195,923.05	193,592,906	5
6BAYELSA	216,739,462.04	5,754.8454	57,548,453.77	0.567743%	17,719,529.83	292,007,445.64	142,778,364	6
7BENUE	216,739,462.04	14,254.8406	142,548,406.32	0.840108%	26,220,187.52	385,508,055.88	188,409,160	7
8BORNO	216,739,462.04	14,024.9283	140,249,283.16	0.969721%	30,265,474.94	387,254,220.14	191,588,022	8
9CROSS RIV	216,739,462.04	9,760.4571	97,604,570.68	1.056806%	32,983,430.71	347,327,463.43	171,071,921	9
10DELTA	216,739,462.04	13,846.5352	138,465,351.97	3.557563%	111,033,255.03	466,238,069.04	237,915,338	10
11EBONYI	216,739,462.04	7,343.2374	73,432,374.06	0.596903%	18,629,622.41	308,801,458.52	151,143,969	11
12EDO	216,739,462.04	10,873.2298	108,732,298.39	3.053140%	95,289,987.07	420,761,747.51	213,194,807	12
13EKITI	216,739,462.04	8,055.1308	80,551,307.51	0.723062%	22,567,115.59	319,857,885.15	157,970,637	13
14ENUGU	216,739,462.04	11,004.8776	110,048,776.23	2.255522%	70,395,935.93	397,184,174.20	201,643,583	14
15GOMBE	216,739,462.04	7,952.6498	79,526,498.14	0.474977%	14,824,275.03	311,090,235.21	153,323,037	15
16IMO	216,739,462.04	13,294.1726	132,941,726.40	1.889053%	58,958,261.05	408,639,449.49	205,575,017	16
17JIGAWA	216,739,462.04	14,692.0393	146,920,392.51	0.416872%	13,010,763.83	376,670,618.39	184,241,155	17
18KADUNA	216,739,462.04	20,496.0591	204,960,591.26	2.177628%	67,964,827.83	489,664,881.14	247,747,164	18
19KANO	216,739,462.04	31,703.0471	317,030,471.45	2.897261%	90,424,928.93	624,194,862.42	316,547,230	19
20KATSINA	216,739,462.04	19,570.3961	195,703,960.79	0.896241%	27,972,114.47	440,415,537.30	218,398,776	20
21KEBBI	216,739,462.04	10,941.8005	109,418,004.75	0.498445%	15,556,699.23	341,714,166.03	167,549,481	21
22KOGI	216,739,462.04	11,076.4653	110,764,652.86	0.902921%	28,180,587.79	355,684,702.69	174,347,430	22
23KWARA	216,739,462.04	8,010.7943	80,107,943.08	1.011677%	31,574,934.06	328,422,339.18	164,119,968	23
24LAGOS	216,739,462.04	30,452.4912	304,524,911.80	34.316246%	1,071,026,589.81	1,592,290,963.66	682,346,326	24
25NASSARAW	216,739,462.04	6,295.1297	62,951,296.91	0.924246%	28,846,159.36	308,536,918.31	152,625,489	25
26NIGER	216,739,462.04	13,346.0331	133,460,330.69	1.129548%	35,253,732.36	385,453,525.09	190,294,833	26
27OGUN	216,739,462.04	12,595.4893	125,954,893.46	2.840695%	88,659,469.35	431,353,824.85	221,952,777	27
28ONDO	216,739,462.04	11,625.6013	116,256,013.47	1.544262%	48,197,176.73	381,192,652.25	191,608,997	28
29OSUN	216,739,462.04	11,566.5142	115,665,142.43	1.362613%	42,527,824.71	374,932,429.19	188,280,855	29
30OYO	216,739,462.04	18,891.3488	188,913,487.99	17.115952%	534,197,123.33	939,850,073.36	319,561,902	30
31PLATEAU	216,739,462.04	10,739.3725	107,393,724.97	1.283605%	40,061,936.01	364,195,123.03	182,487,425	31
32RIVERS	216,739,462.04	17,519.0273	175,190,272.50	3.733986%	116,539,507.54	508,469,242.09	262,278,293	32
33SOKOTO	216,739,462.04	12,490.4205	124,904,204.55	0.782114%	24,410,149.26	366,053,815.85	179,610,840	33
34TARABA	216,739,462.04	7,773.1046	77,731,046.17	0.545531%	17,026,287.66	311,496,795.87	151,794,572	34
35YOBE	216,739,462.04	7,843.5639	78,435,638.51	0.485328%	15,147,308.90	310,322,409.45	152,618,181	35
36ZAMFARA	216,739,462.04	11,013.4861	110,134,861.16	0.425227%	13,271,546.58	340,145,869.78	166,084,534	36
<b>Grand Total</b>	7,802,620,633.53	468,157.24	4,681,572,380.12	100.00%	3,121,048,253.41	15,605,241,267.07	7,523,134,124.73	

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS =N=1528136665.83 IS NOT INCLUDED IN THIS TABLE

*67*  
**Page 1B**



RESEARCH AND STATISTICS DEPARTMENT, REVENUE HOUSE (HEADQUARTERS), ABUJA  
ATTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY FOR THE MONTH OF DECEMBER, 2024

S/NO	STATES	ACTUAL COLLECTION =N=	% INDICES FOR DERIVATION
1	Abia	701,253,403.77	2.16
2	Adamawa	240,839,224.40	0.74
3	Akwa Ibom	331,148,051.76	1.02
4	Anambra	1,226,758,662.57	3.77
5	Bauchi	203,248,943.46	0.63
6	Bayelsa	175,902,548.28	0.54
7	Benue	260,288,949.36	0.80
8	Borno	300,446,694.62	0.92
9	Cross River	327,427,960.60	1.01
10	Delta	1,102,231,983.36	3.39
11	Ebonyi	184,937,077.22	0.57
12	Edo	945,947,873.16	2.91
13	Ekiti	224,024,744.37	0.69
14	Enugu	698,823,537.65	2.15
15	FCT	1,528,136,665.83	4.70
16	Gombe	147,161,227.13	0.45
17	Imo	585,281,238.45	1.80
18	Jigawa	129,158,422.13	0.40
19	Kaduna	674,689,821.16	2.08
20	Kano	897,652,227.97	2.76
21	Katsina	277,680,404.83	0.85
22	Kebbi	154,432,034.31	0.48
23	Kogi	279,749,928.66	0.86
24	Kwara	313,445,752.69	0.96
25	Lagos	10,532,127,842.97	32.70
26	Nasarawa	286,357,086.78	0.88
27	Niger	349,965,344.42	1.08
28	Ogun	880,126,433.46	2.71
29	Ondo	478,455,483.35	1.47
30	Osun	422,175,577.66	1.30
31	Oyo	5,302,998,228.62	16.31
32	Plateau	397,696,592.55	1.22
33	Rivers	1,156,892,793.09	3.56
34	Sokoto	242,320,620.30	0.75
35	Taraba	169,020,703.00	0.52
36	Yobe	150,367,998.57	0.46
37	Zamfara	131,747,223.85	0.41
		32,510,919,306.39	100.00

Research & Statistics Dept:

Revenue Accounting Dept:

Prepared by: MALA T. ALI	Checked by: Iyen O. Eugene	Approved By: Executive Chairman FIRS
Signature:	Signature:	Signature:
Date: 08-01-2025	Date: 8/1/2025	Date:
Checked by: Hazima M. Shuh	Counter reviewed by:	
Signature:	Signature:	
Date: 8/1/25	Date: 09-01-2025	

68

**NON IMPORT EMT COLLECTION FOR THE MONTH**

SN	STATE	COLLECTIONS INDICES FOR DERIVATION			
		COLLECTIONS Dec 2024	INDICES FOR DERIVATION	COLLECTIONS Nov 2024	
1	ABIA	701,253,403.77	2.1570	432,271,545.40	1
2	ADAMAWA	240,839,224.40	0.7408	146,990,047.21	2
3	AKWA IBOM	331,148,051.76	1.0186	195,831,983.27	3
4	ANAMBRA	1,226,758,662.57	3.7734	722,797,995.55	4
5	BAUCHI	203,248,943.46	0.6252	131,647,800.83	5
6	BAYELSA	175,902,548.28	0.5411	103,421,401.65	6
7	BENUE	260,288,949.36	0.8006	149,049,787.62	7
8	BORNO	300,446,694.62	0.9241	191,090,146.81	8
9	CROSS RIVER	327,427,960.60	1.0071	191,506,870.19	9
10	DELTA	1,102,231,983.36	3.3903	653,804,904.08	10
11	EBONYI	184,937,077.22	0.5688	110,365,193.26	11
12	EDO	945,947,873.16	2.9096	551,955,649.42	12
13	EKITI	224,024,744.37	0.6891	143,653,317.13	13
14	ENUGU	698,823,537.65	2.1495	432,461,940.37	14
15	GOMBE	147,161,227.13	0.4527	102,923,982.32	15
16	IMO	585,281,238.45	1.8003	362,790,623.17	16
17	JIGAWA	129,158,422.13	0.3973	87,510,865.91	17
18	KADUNA	674,689,821.16	2.0753	435,869,730.36	18
19	KANO	897,652,227.97	2.7611	580,725,322.22	19
20	KATSINA	277,680,404.83	0.8541	191,841,236.24	20
21	KEBBI	154,432,034.31	0.4750	101,120,095.55	21
22	KOGI	279,749,928.66	0.8605	161,414,116.09	22
23	KWARA	313,445,752.69	0.9641	206,049,039.96	23
24	LAGOS	10,632,127,842.97	32.7033	4,226,836,512.92	24
25	NASSARAWA	286,357,086.78	0.8808	174,440,388.69	25
26	NIGER	349,965,344.42	1.0765	210,502,886.81	26
27	OGUN	880,126,433.46	2.7072	556,418,562.69	27
28	ONDO	478,455,483.35	1.4717	304,720,013.42	28
29	OSUN	422,175,577.66	1.2986	274,877,796.50	29
30	OYO	5,302,998,228.62	16.3114	1,215,938,638.80	30
31	PLATEAU	397,696,592.55	1.2233	257,169,687.25	31
32	RIVERS	1,156,892,793.09	3.5585	719,094,905.85	32
33	SOKOTO	242,320,620.30	0.7454	146,184,274.41	33
34	TARABA	169,020,703.00	0.5199	96,423,686.17	34
35	YOBE	150,367,998.57	0.4625	101,169,082.74	35
36	ZAMFARA	131,747,223.85	0.4052	83,366,132.02	36
37	FCT-ABUJA	1,528,136,665.83	4.7004	918,959,930.32	37
<b>Grand Total</b>		<b>32,510,919,306.36</b>	<b>100.00</b>	<b>15,673,196,093.20</b>	
		<b>32,510,919,306.36</b>	<b>100.00</b>	<b>15,673,196,093.20</b>	

SOURCE: FEDERAL INLAND REVENUE SERVICE- EMT DIRECTORATE  
16 January 2025

69

**CENTRAL BANK OF NIGERIA, ABUJA**  
**STAMP DUTY/ELECTRONIC MONEY TRANSFER LEVY**  
**JANUARY - DECEMBER 2024**  
**ACCOUNT NO 30000103686 AND 3000109444**

MONTHS	AMOUNT STAMP DUTY	AMOUNT EMTL (N)	TOTAL
JANUARY	958,698,341.30	16,585,117,476.98	20,081,372,154.48
FEBRUARY	2,434,134,473.28	15,788,312,054.60	18,222,446,527.88
MARCH	8,915,159,344.18	15,369,501,189.06	24,284,660,533.24
APRIL	3,702,430,581.11	18,774,893,688.18	22,477,324,269.29
MAY	4,367,092,908.49	15,777,221,983.99	20,144,314,892.48
JUNE	2,159,704,909.28	16,346,073,626.31	18,505,778,535.59
JULY	3,090,940,154.00	19,602,075,826.00	22,693,015,980.00
AUGUST	9,117,828,696.06	15,642,981,643.52	24,760,810,339.58
SEPTEMBER	5,283,373,247.00	19,213,055,292.00	24,496,428,539.00
OCTOBER	10,188,344,897.00	17,823,739,533.00	28,012,084,430.00
NOVEMBER	10,825,143,506.23	15,673,196,093.18	26,498,339,599.41
DECEMBER	7,388,597,637.27	32,510,919,306.39	39,899,516,943.66
<b>TOTAL</b>	<b>68,431,448,695.20</b>	<b>219,107,087,713.21</b>	<b>287,538,536,408.41</b>

Prepared by:  Checked by:  Authorised by: 

HUSSAINI M. BELLO      H. S. YAHAYA      AHMED A.L.  
A/MGR      MGR      SENIOR MANAGER

70