

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	BENUUE	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. ARI	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. SHERIFF	Counter reviewed by:	MUHAMMAD MUHAMMED		
Signature:		Signature:			
Date:	8/1/25	Date:	09.01.2025		

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

MONTHS	NCS VAT N	FIRS VAT. N	TOTAL N
JANUARY	88,119,211,378.15	332,614,279,650.22	420,733,491,028.37
FEBRUARY	111,615,409,945.33	348,872,262,707.03	460,487,672,652.36
MARCH	132,273,787,695.47	417,424,415,726.13	549,698,203,421.60
APRIL	125,259,613,197.34	375,660,771,086.09	500,920,384,283.43
MAY	127,974,782,960.70	369,689,885,259.80	497,664,668,220.50
JUNE	119,714,182,271.67	442,971,523,523.59	562,685,705,795.26
JULY	146,312,065,821.80	479,017,088,704.63	625,329,154,526.43
AUGUST	129,147,843,695.54	444,193,089,735.40	573,340,933,430.94
SEPTEMBER	135,162,555,675.33	448,512,480,005.70	583,675,035,681.03
OCTOBER	178,978,482,354.76	489,312,486,709.45	668,290,969,064.21
NOVEMBER	162,962,090,625.84	466,010,463,074.44	628,972,553,700.28
DECEMBER	132,804,801,527.12	516,756,123,738.79	649,560,925,265.91
TOTAL	1,590,324,827,149.05	5,131,034,869,921.27	6,721,359,697,070.32

Prepared by: 
 HUSSAINI M. BELLO
 AMGR

Checked by: 
 HALIDU. S. YAHAYA
 MGR

Authorised by: 
 AHMED A. L
 SENIOR MANAGER

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DISTRIBUTION OF VAT TO STATE GOVERNMENTS

SNO STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS	GROSS	GROSS		
						Dec 2024	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	6,633,350,056.62	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
Grand Total	151,217,783,401.90	138568341	90,730,670,041.14	96.12	60,487,113,360.76	302,435,566,803.81	292,849,621,002.85	

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	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	0.00	11,011,658,113.18	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	56.40250592	23,881,373,384.95	10,706,371,578.19	0.00	10,706,371,578.19	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	3,137,245,198.33	31
32	RIVERS	,145,486,192.21	2,352,818,731.29	15.95328299	6,754,776,257.93	12,253,081,181.43	0.00	12,253,081,181.43	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
Grand Total		105,852,448,381.33	63,511,469,028.80	0.2847375625942	42,340,979,352.53	211,704,896,762.66	0.00	211,704,896,762.66	204,994,734,702.00	

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
Grand Total	302,435,566,803.80	7,667,853,446.50	294,767,713,357.30	211,704,896,762.66	211,704,896,762.66	

GROSS SUMMARY OF STATUTORY REVENUE ALLOCATION AND VAT

FEDERATION ACCOUNT: December, 2024

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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 LGCVT	TOTAL PAID (5+6+8+9)	SNO
1	ABIA	17	2,657,816,973.79	1,661,666,636.26	6,235,295,457.99	1,361,054,108.45	1,321,411,755.78	3,731,381,406.27	12,969,757,256.30	1
2	ADAMAWA	21	2,234,336,637.38	834,273,209.60	6,993,432,230.15	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	13,718,143,762.19	12,197,735,474.09	7,394,513,463.71	2,286,642,638.01	2,220,041,366.13	6,440,318,062.79	28,252,608,396.71	3
4	ANAMBRA	21	2,989,924,136.71	2,156,551,375.56	7,155,588,891.17	1,726,052,045.66	1,675,778,665.11	4,915,403,397.17	15,903,322,349.00	4
5	BAUCHI	20	2,682,946,216.32	-868,642,675.23	7,523,892,548.30	1,959,410,636.01	1,802,340,423.31	5,032,575,705.00	13,590,166,001.38	5
6	BAYELSA	8	18,097,910,873.26	16,417,515,603.63	6,280,706,556.13	797,551,849.81	774,322,184.29	2,496,013,689.99	25,938,558,034.03	6
7	BENUE	23	2,515,435,514.26	1,955,023,402.43	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	-363,283,990.38	6,245,335,692.64	1,492,322,032.92	1,448,856,342.64	3,875,621,396.82	11,166,529,441.72	9
10	DELTA	25	19,183,164,132.04	16,614,925,331.22	7,567,072,507.75	1,912,196,653.42	1,856,501,605.26	5,738,210,674.15	31,776,710,118.39	10
11	EBONYI	13	2,006,652,998.30	714,078,768.17	5,937,834,456.89	1,103,923,663.73	1,060,731,310.67	2,975,491,561.61	10,686,136,097.35	11
12	EDO	18	5,034,798,875.17	46,015,491.74	6,045,541,289.17	1,161,745,928.21	1,420,475,007.01	4,016,118,207.78	14,224,047,630.15	12
13	ENUGU	17	2,255,679,403.58	1,070,390,135.08	6,478,226,264.93	1,486,520,437.08	1,127,908,668.16	3,461,019,092.51	10,680,484,541.58	13
14	ENUGU	17	2,255,679,403.58	1,070,390,135.08	6,478,226,264.93	1,486,520,437.08	1,127,908,668.16	3,461,019,092.51	12,892,254,701.76	14
15	GOMBE	11	2,112,691,493.43	-110,326,363.84	5,918,728,262.99	1,018,564,841.71	968,897,904.58	2,691,491,601.39	9,488,791,405.12	15
16	IMO	27	3,031,388,805.06	382,167,696.23	6,831,572,700.72	1,992,266,059.40	1,934,240,834.37	5,514,694,038.26	14,662,675,269.60	16
17	JIGAWA	27	2,508,325,782.07	2,061,836,725.83	7,428,093,990.96	2,093,065,174.78	2,032,102,111.44	5,921,515,893.87	17,443,548,722.11	17
18	KADUNA	23	2,938,795,396.18	-1,373,139,660.15	8,770,738,625.12	2,353,849,981.46	2,285,291,244.13	6,300,508,759.01	15,983,398,948.12	18
19	KANO	44	3,557,739,005.23	1,703,305,962.24	11,439,203,436.75	3,747,530,908.91	3,638,379,523.21	11,011,658,113.18	27,792,547,060.05	19
20	KATSINA	34	2,757,146,475.97	980,528,862.86	8,431,459,464.13	2,853,059,069.29	2,769,960,261.45	7,572,977,281.60	19,755,025,860.05	20
21	KEBBI	21	2,368,402,578.40	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	14,349,385,036.46	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	14,483,399,329.88	22
23	KWARA	16	1,996,579,263.60	718,326,072.86	5,993,008,719.30	1,316,879,359.08	1,278,523,649.59	3,425,499,507.70	11,415,357,949.48	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	66,803,486,382.83	24
25	NASSARAWA	13	2,068,460,403.10	1,551,988,741.04	5,633,350,056.67	1,174,883,358.21	1,140,663,454.56	2,766,351,447.66	11,092,533,669.89	25
26	NIGER	25	2,656,845,291.62	707,386,530.07	7,330,619,963.67	2,174,618,468.92	2,111,280,066.91	5,577,161,253.23	15,726,447,813.89	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	3,547,765,723.02	2,095,368,342.39	6,569,609,527.85	1,481,651,660.93	1,438,496,558.16	4,101,082,711.69	14,204,567,340.11	28
29	OSUN	30	2,045,622,247.13	-243,326,073.43	6,589,060,294.05	2,006,934,635.65	1,948,480,228.79	5,755,063,057.84	14,049,277,507.25	29
30	OYO	33	2,515,713,439.93	1,034,862,237.19	10,957,972,103.10	2,531,591,453.14	2,457,855,779.74	9,133,541,309.63	21,514,506,955.28	30
31	PLATEAU	17	2,342,212,115.11	257,800,650.39	6,491,447,233.02	1,588,968,643.43	1,540,746,255.76	3,908,275,080.26	12,198,269,219.43	31
32	RIVERS	23	19,328,947,424.91	14,386,112,167.94	17,634,553,465.79	1,967,135,610.16	1,909,840,398.21	12,253,081,181.43	46,183,767,213.37	32
33	SOKOTO	23	2,471,948,213.48	1,217,628,325.49	6,742,387,340.11	1,981,210,024.68	1,923,504,878.33	4,904,510,290.13	14,788,030,834.06	33
34	TARABA	16	2,160,586,018.84	1,576,174,206.98	6,021,333,662.45	1,484,923,541.76	1,441,673,341.51	3,443,631,248.22	12,482,812,489.17	34
35	YOBE	17	2,227,286,832.10	1,233,561,276.12	5,954,697,661.16	1,492,960,466.42	1,449,476,200.41	3,535,830,002.44	12,173,565,160.13	35
36	ZAMFARA	14	2,232,030,302.70	1,088,806,528.32	6,542,365,167.78	1,348,989,601.11	1,309,698,641.86	3,533,323,400.00	12,474,193,737.97	36
37	FACT-ABUJA	6	0.00	0.00	0.00	595,807,268.62	578,453,658.85	3,100,189,078.85	3,678,642,737.70	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	652,095,246,189.79

S/NO	STATES	NO OF LGOVTS	GROSS STATUTORY + MIN REVENUE	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS			TOTAL PAID (5+6+8+9)	SNO
				NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCS GROSS STATUTORY REVENUE	LGCS NET STATUTORY	NET VAT TO LGOVTS			
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	ECT-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	164,508,656,163.59	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 - FIPS	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	7% Cost of Collection - NCS	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 INFRASTRUCTURE FUND (MDDI) 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 FEE/RE FUND OF ARREARS OF 4% CONC 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	ECOLOG	0	0.00	2,291,888,398.56	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	1,920,946,235.44	0.00	1,223,556,092,741.98	
SUB-TOTAL B/F			6	1,007,656,309,524.44	1,078,546,831,360.60	143,088,315,145.94	0.00	1,920,946,235.44	0.00	1,223,556,092,741.98	

		STATE GOVERNMENTS				LOCAL GOVERNMENT COUNCILS					
1	2	3	4	5	6	7	8	9	10	11	
SNO	STATES	NO OF L/GOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCS GROSS STATUTORY REVENUE	LGCS NET STATUTORY	NET VAT TO LGOVLT	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	1,875,651,338,931.77			

Total-Statutory-for FGN,States and Others 1,160,516,940,040.28

Total-Statutory-for LGCS 65,573,473,625.58

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

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

ACCT BALANCED!!! 0.00

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

SN	DESCRIPTION	Dec 2023	Nov 2023	VARIANCE
MINERAL REVENUE				
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
		<u>188,808,818,227.88</u>	<u>272,495,581,333.61</u>	<u>-83,686,763,105.73</u>
NON MINERAL REVENUE				
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
		<u>174,379,529,214.19</u>	<u>103,810,465,158.41</u>	<u>70,569,064,055.78</u>
		<u>363,188,347,442.07</u>	<u>376,306,046,492.02</u>	<u>-13,117,699,049.95</u>

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>
	<u>OTHER MINERAL REVENUE</u>			
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>
	<u>OTHER NON-MINERAL REVENUE</u>			
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>
	<u>VAT</u>			
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>
	<u>GRAND TOTAL</u>	<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

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

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	BENEFICIARY	EXCHANGE DIFFERENCE REVENUE		NET SHARE	ECOLOGY SHARE		
		MINERAL REVENUE	NON MINERAL REV				
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
	Grand Total	100.00%	351,316,266,927.33	100.00%	51,398,125,768.95	398,001,421,426.74	4,712,971,269.54

DISTRIBUTION OF FGN SHARE OF EXCHANGE DIFFERENCE REVENUE

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
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
		52.68	188,090,398,848.15	188,090,398,848.15

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
		0%	45,671,114,700.55	0%	0.00	45,671,114,700.55	

GROSS ALLOCATION OF EXCHANGE GAIN DIFFERENCE TO STATE GOVERNMENTS

S/NO	STATE	GROSS STATUTORY	STATES SHARE	ECOLOGY	DERIVATN REVENUE	TOTAL DEDUCTION	TOTAL-NET
1	ABIA	2,355,792,678.23	2,292,313,234.81	63,479,443.43	681,736,473.79	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	2,239,476,175.77	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	2,772,676,889.81	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	0.00	0.00	0.00
		95,401,963,880.46	92,831,252,278.89	2,570,711,601.57	45,671,114,700.55	0.00	138,502,366,979.44

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	1,07,944,547.40	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	3,009,944,158.73	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	868,523,538.82	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	145,663,465.94	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	1,265,126,129.43	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	3,106,944,031.16	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	2,780,589,358.14	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	2,239,476,176.77	2,179,131,009.36	60,345,166.41	1,477,086,339.97	1,434,064,407.74	43,021,932.23	103,367,098.65	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	MASSARAWA	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	2,368,131,085.95	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	76,036,622.15	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	2,556,365,867.25	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	139,438,204.34	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	113,814,022.06	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	116,092,569.81	34
35	YOBE	2,498,250,832.32	2,430,932,666.12	67,318,136.20	1,674,588,887.29	1,625,814,453.68	48,774,433.61	111,532,465.42	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
		141,073,078,581.01	138,502,366,979.44	2,570,711,601.57	73,550,915,267.12	71,408,655,599.15	2,142,259,667.97	4,712,971,269.54	

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		
TOTALFUNDS!!: 402,714,392,696.28								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).

Distribution of ELECTRONIC MONEY TRANSFER LEVY (EMTL)

DESCRIPTION	EMTLLEVY CM	EMTLLEVY 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 EMTLEVY 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 (EMT)

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>

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DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO LOCAL GOVERNMENTS

SNO STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS		
				Dec 2024	AMT PM 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
Grand Total	<u>5,461,834,443.47</u>	<u>3,277,100,666.08</u>	<u>2,184,733,777.39</u>	<u>10,923,668,886.95</u>	<u>5,266,193,887.31</u>	

GG

DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO STATE GOVERNMENTS

SNO	STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS	SNO			
						Dec 2024	Nov 2024		
1	ABIA	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
2	ADAMAWA	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
3	AKWA 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
4	ANAMBRA	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
5	BAUCHI	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
6	BAYELSA	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
7	BENUE	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
8	BORNO	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
9	CROSS 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
10	DELTA	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
11	EBONYI	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
12	EDO	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
13	EKITI	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
14	ENUGU	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
15	GOMBE	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
16	IMO	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
17	JIGAWA	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
18	KADUNA	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
19	KANO	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
20	KATSINA	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
21	KEBBI	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
22	KOGI	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
23	KWARA	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
24	LAGOS	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
25	NASSARAW	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
26	NIGER	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
27	OGUN	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
28	ONDO	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
29	OSUN	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
30	OYO	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
31	PLATEAU	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
32	RIVERS	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
33	SOKOTO	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
34	TARABA	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
35	YOBE	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
36	ZAMFARA	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
Grand Total		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

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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	10,632,127,842.97	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: Iyem O. Eugene	Approved By: Executive Chairman FIRS	
Signature: <i>[Signature]</i>	Signature: <i>[Signature]</i>	Signature:	
Date: 08-01-2025	Date: 8/1/2025	Date:	
Checked by: HAZIMA M. SHUBU	Counter reviewed by: <i>[Signature]</i>		
Signature: <i>[Signature]</i>	Signature: <i>[Signature]</i>		
Date: 8/1/25	Date: 09-01-2025		

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NON IMPORT EMT COLLECTION FOR THE MONTH

SN	STATE	COLLECTIONS INDICES FOR DERIVATION		COLLECTIONS	
		Dec 2024	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
Grand Total		32,510,919,306.36	100.00	15,673,196,093.20	
		32,510,919,306.36	100.00	15,673,196,093.20	

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

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CENTRAL BANK OF NIGERIA, ABUJA
STAMP DUTY/ELECTRONIC MONEY TRANSFER LEVY
JANUARY - DECEMBER 2024

ACCOUNT NO 3000103686 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
TOTAL	68,431,448,695.20	219,107,087,713.21	287,538,536,408.41

Prepared by:



HUSSAINI M. BELLO

A/MGR

Checked by:



H. S. YAHAYA

MGR

Authorised by:



AHMED A.L.
SENIOR MANAGER

