

**SUMMARY OF STATUTORY REVENUE ALLOCATION DISTRIBUTION STATES AND LGCS**

SN-A	STATE-B	GROSS STATUTORY-C	TOTAL DERIVATION OIL & GAS-D	E- ECOLOGY-C*0.72	TOTAL-F=C+D	DEDUCTION-G	STATE NET-H-F-G	LGCSGROSS-I	LGCS NET-J	SN
1	ABIA	5,942,451,191.44	1,711,847,341.89	160,125,930.31	7,654,298,533.32	777,452,738.02	6,716,719,864.99	3,850,914,158.43	3,798,751,610.12	1
2	ADAMAWA	6,321,746,165.84	0.00	170,346,453.57	6,321,746,165.84	1,097,113,649.52	5,054,286,062.75	4,857,375,514.62	4,715,898,557.89	2
3	AKWA IBOM	6,390,493,656.14	24,051,019,703.52	171,929,469.78	30,431,513,359.66	1,361,375,897.27	28,886,207,992.62	6,469,738,752.72	6,281,299,759.92	3
4	ANAMBRA	6,309,903,118.65	1,876,795,001.64	170,027,329.54	8,186,698,120.29	571,590,415.69	7,445,080,375.06	4,883,625,286.88	4,741,383,773.67	4
5	BAUCHI	7,591,024,858.29	0.00	204,548,574.03	7,591,024,858.29	3,560,659,847.45	3,825,816,436.82	5,543,881,109.16	5,382,408,843.94	5
6	BAYELSA	5,615,200,781.10	26,275,190,424.52	151,307,805.48	31,890,391,205.62	1,658,575,498.57	30,080,507,901.57	2,256,562,535.95	2,190,837,413.55	6
7	BENUE	7,117,076,519.11	0.00	191,777,510.99	7,117,076,519.11	417,262,897.25	6,508,036,110.87	6,032,600,666.23	5,856,893,850.71	7
8	BORNO	7,894,700,806.36	0.00	212,461,997.78	7,894,700,806.36	328,160,255.12	7,344,076,553.46	6,549,596,497.29	6,358,831,550.76	8
9	CROSS RIVER	6,391,581,794.25	0.00	171,958,790.86	6,391,581,794.25	3,150,490,732.30	3,059,132,271.09	4,222,318,576.33	4,099,338,423.62	9
10	DELTA	6,443,616,955.77	36,017,181,044.96	173,630,397.01	42,460,798,000.72	2,538,458,917.29	39,748,708,686.42	5,410,295,682.33	5,252,714,254.69	10
11	EBONYI	5,677,546,804.14	0.00	152,987,788.14	5,677,546,804.14	1,256,973,592.40	4,267,585,423.60	3,123,399,165.46	3,001,192,382.58	11
12	EDO	5,933,946,347.40	3,768,007,005.72	159,896,757.86	9,701,953,353.12	2,324,053,416.67	7,218,003,178.59	4,139,608,484.84	4,019,037,363.92	12
13	EKITI	5,674,342,997.56	0.00	152,901,458.02	5,674,342,997.56	2,407,601,441.89	3,113,840,097.66	3,286,999,257.17	3,191,261,414.73	13
14	ENUGU	6,392,132,567.85	0.00	171,973,632.07	6,392,132,567.85	522,168,704.00	5,687,990,231.78	4,205,903,764.16	4,083,401,712.78	14
15	GOMBE	5,977,568,073.11	0.00	161,072,193.59	5,977,568,073.11	1,892,188,351.73	3,924,307,527.79	2,881,888,196.72	2,797,949,705.55	15
16	IMO	6,598,185,440.07	2,347,062,632.06	177,795,416.05	8,945,268,072.12	2,241,136,713.95	6,526,335,942.12	5,636,845,639.46	5,472,666,640.25	16
17	JIGAWA	7,096,960,516.25	0.00	191,235,463.01	7,096,960,516.25	216,872,482.49	6,688,852,570.74	5,922,038,121.81	5,749,581,574.57	17
18	KADUNA	8,314,914,695.39	0.00	224,054,587.60	8,314,914,695.39	4,571,569,529.39	3,519,290,578.40	6,659,892,625.98	6,465,915,170.85	18
19	KANO	10,066,129,937.21	0.00	271,243,022.26	10,066,129,937.21	1,557,429,751.70	8,237,457,163.25	10,603,119,851.51	10,294,291,117.97	19
20	KATSINA	7,800,964,219.75	0.00	210,205,622.69	7,800,964,219.75	1,481,707,669.36	6,109,050,927.71	8,072,335,623.23	7,837,219,051.68	20
21	KEBBI	6,701,067,184.17	0.00	180,567,678.62	6,701,067,184.17	462,502,264.72	6,057,997,240.84	5,094,510,255.79	4,946,126,461.93	21
22	KOGI	7,013,994,353.94	0.00	188,999,847.86	7,013,994,353.94	876,486,702.88	5,948,507,803.20	5,265,549,514.67	5,112,183,994.83	22
23	KWARA	5,649,044,583.52	0.00	152,219,764.23	5,649,044,583.52	1,122,915,396.83	4,373,909,422.46	3,725,927,821.19	3,617,405,651.64	23
24	LAGOS	8,501,499,751.22	0.00	229,082,328.63	8,501,499,751.22	8,530,201,484.76	-257,784,062.17	6,347,103,840.60	6,162,236,738.44	24
25	NASSARAWA	5,852,422,326.94	0.00	157,700,002.82	5,852,422,326.94	488,300,489.70	5,206,421,834.41	3,324,169,796.46	3,227,349,316.95	25
26	NIGER	7,517,175,905.60	0.00	202,558,632.19	7,517,175,905.60	1,701,517,722.33	5,613,099,551.08	6,152,781,876.32	5,973,574,637.20	26
27	OGUN	5,895,888,277.88	0.00	158,871,241.02	5,895,888,277.88	4,343,730,627.22	1,393,286,409.64	4,389,372,344.34	4,261,526,547.91	27
28	ONDO	5,907,568,692.86	3,295,140,103.71	159,185,982.74	9,202,708,796.57	1,281,426,986.04	7,762,095,827.79	4,192,128,236.13	4,070,027,413.72	28
29	OSUN	5,787,804,926.60	0.00	155,958,815.39	5,787,804,926.60	1,972,793,197.30	3,659,052,913.91	5,678,343,686.33	5,512,955,035.27	29
30	OYO	7,117,862,871.31	0.00	191,798,700.13	7,117,862,871.31	2,749,380,619.61	4,176,683,551.57	7,162,787,511.33	6,954,162,632.35	30
31	PLATEAU	6,626,964,894.44	0.00	178,570,910.33	6,626,964,894.44	1,562,726,585.81	4,885,667,398.30	4,490,108,056.72	4,359,328,210.41	31
32	RIVERS	6,844,086,641.17	18,913,321,563.83	184,421,496.32	25,757,408,205.00	6,043,605,796.95	19,529,380,911.73	5,565,737,853.98	5,403,628,984.45	32
33	SOKOTO	6,994,035,222.48	0.00	188,462,026.95	6,994,035,222.48	1,143,511,286.76	5,662,061,908.77	5,605,559,461.23	5,442,290,739.06	33
34	TARABA	6,113,079,001.64	0.00	164,723,685.67	6,113,079,001.64	659,100,323.40	5,289,254,992.57	4,201,385,569.94	4,079,015,116.44	34
35	YOBE	6,301,799,717.87	0.00	169,808,974.43	6,301,799,717.87	897,745,634.56	5,234,245,108.87	4,224,124,992.13	4,101,092,225.37	35
36	ZAMFARA	6,315,220,711.17	0.00	170,170,617.97	6,315,220,711.17	1,030,347,172.19	5,114,702,921.02	3,816,775,305.28	3,705,610,976.00	36
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	1,685,754,175.51	1,636,654,539.33	37
		240,650,002,508.51	118,255,584,821.84	6,484,580,905.92	358,905,587,330.35	68,799,134,793.12	283,621,871,631.31	185,531,064,808.21	180,096,013,394.95	

**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	5,942,451,191.44	5,782,325,261.13	160,125,930.31	3,850,914,158.43	3,738,751,610.12	112,162,548.30	272,288,478.61	1
2	ADAMAWA	6,321,746,165.84	6,151,399,712.27	170,346,453.57	4,857,375,514.62	4,715,898,557.89	141,476,956.74	311,823,410.31	2
3	AKWA IBOM	6,380,493,656.14	6,208,564,186.37	171,929,469.78	6,469,738,752.72	6,281,299,759.92	188,438,992.80	360,368,462.57	3
4	ANAMBRA	6,309,903,118.65	6,139,875,789.11	170,027,329.54	4,883,625,286.88	4,741,383,773.67	142,241,513.21	312,268,842.75	4
5	BAUCHI	7,591,024,858.29	7,386,476,284.27	204,548,574.03	5,543,881,109.16	5,392,408,843.84	161,472,265.32	366,020,839.34	5
6	BAYELSA	5,615,200,781.10	5,463,892,975.62	151,307,805.48	2,256,562,535.95	2,190,837,413.55	65,725,122.41	217,032,927.89	6
7	BENUE	7,117,076,519.11	6,925,299,008.12	191,777,510.99	6,032,600,666.23	5,856,893,850.71	175,706,815.52	367,484,326.52	7
8	BORNO	7,894,700,806.36	7,672,238,808.58	212,461,997.78	6,549,586,497.29	6,358,831,550.76	190,764,946.52	403,226,944.30	8
9	CROSS RIVER	6,381,581,794.25	6,209,623,003.39	171,958,790.86	4,222,318,576.33	4,099,338,423.62	122,980,152.71	294,938,943.57	9
10	DELTA	6,443,616,955.77	6,269,986,558.76	173,630,397.01	5,410,295,682.33	5,252,714,254.69	157,581,427.64	331,211,824.65	10
11	EBONYI	5,677,546,804.14	5,524,559,016.00	152,987,788.14	3,123,399,165.46	3,032,426,374.23	90,972,791.23	243,960,579.36	11
12	EDO	5,933,946,347.40	5,774,049,589.54	159,896,757.86	4,139,608,484.84	4,019,037,363.92	120,571,120.92	280,467,878.78	12
13	EKITI	5,674,342,997.56	5,521,441,539.55	152,901,458.02	3,286,999,257.17	3,191,261,414.73	95,737,842.44	248,639,300.46	13
14	ENUGU	6,382,132,567.85	6,210,158,935.78	171,973,632.07	4,205,903,764.16	4,083,401,712.78	122,502,051.38	284,475,683.45	14
15	GOMBE	5,977,588,073.11	5,816,495,879.52	161,072,193.59	2,881,888,198.72	2,797,949,705.55	83,938,491.17	245,010,684.75	15
16	IMO	6,598,185,440.07	6,420,390,024.02	177,795,416.05	5,636,846,639.46	5,472,666,640.25	164,179,999.21	341,975,415.26	16
17	JIGAWA	7,096,960,516.25	6,905,725,053.23	191,235,463.01	5,922,038,121.81	5,749,551,574.57	172,486,547.24	363,722,010.25	17
18	KADUNA	8,314,914,695.39	8,090,860,107.79	224,054,587.60	6,659,892,625.98	6,485,915,170.85	193,977,455.13	418,032,042.73	18
19	KANO	10,066,129,937.21	9,794,886,914.95	271,243,022.26	10,603,119,851.51	10,294,291,117.97	308,828,733.54	580,071,755.80	19
20	KATSINA	7,800,964,219.75	7,590,758,697.07	210,205,622.69	8,072,335,623.23	7,837,219,051.68	235,116,571.55	445,323,194.24	20
21	KEBBI	6,701,067,184.17	6,520,499,505.56	180,567,678.62	5,094,510,255.79	4,946,126,461.93	148,383,793.86	328,951,472.47	21
22	KOGI	7,013,994,353.94	6,824,994,506.08	188,999,847.86	5,285,549,514.67	5,112,183,994.83	153,365,519.84	342,365,367.71	22
23	KWARA	5,649,044,583.52	5,496,824,819.29	152,219,764.23	3,725,927,821.19	3,617,405,651.64	108,522,169.55	260,741,933.78	23
24	LAGOS	8,501,499,751.22	8,272,417,422.59	229,082,328.63	6,347,103,840.60	6,162,236,738.44	184,867,102.15	413,949,430.78	24
25	NASSARAWA	5,852,422,326.94	5,694,722,324.11	157,700,002.82	3,324,169,796.46	3,227,349,316.95	96,820,479.51	254,520,482.33	25
26	NIGER	7,517,175,905.60	7,314,617,273.41	202,558,632.19	6,152,781,876.32	5,973,574,637.20	179,207,239.12	381,765,871.30	26
27	OGUN	5,895,888,277.88	5,737,017,036.86	158,871,241.02	4,389,372,344.34	4,261,526,547.91	127,845,796.44	286,717,037.46	27
28	ONDO	5,907,568,692.86	5,748,382,710.12	159,185,982.74	4,192,128,236.13	4,070,027,413.72	122,100,822.41	281,286,805.15	28
29	OSUN	5,787,804,926.60	5,631,846,111.21	155,958,815.39	5,678,343,686.33	5,512,955,035.27	165,388,651.06	321,347,466.45	29
30	OYO	7,117,862,871.31	6,926,064,171.18	191,798,700.13	7,162,787,511.33	6,954,162,632.35	208,624,878.97	400,423,579.10	30
31	PLATEAU	6,626,964,894.44	6,448,393,984.11	178,570,910.33	4,490,108,056.72	4,359,328,210.41	130,779,846.31	309,350,756.64	31
32	RIVERS	6,844,086,641.17	6,659,665,144.85	184,421,496.32	5,565,737,853.98	5,403,628,984.45	162,108,869.53	346,530,365.85	32
33	SOKOTO	6,994,035,222.48	6,805,573,195.53	188,462,026.95	5,605,559,461.23	5,442,290,739.06	163,268,722.17	351,730,749.13	33
34	TARABA	6,113,079,001.64	5,948,353,315.97	164,723,685.67	4,201,385,569.94	4,079,015,116.44	122,370,453.49	287,094,139.17	34
35	YOBE	6,301,799,717.87	6,131,990,743.43	169,808,974.43	4,224,124,992.13	4,101,082,225.37	123,032,766.76	292,841,741.19	35
36	ZAMFARA	6,315,220,711.17	6,145,050,093.21	170,170,617.97	3,816,779,305.28	3,705,610,976.00	111,168,329.28	281,338,947.25	36
37	FCT-ABUJA	0.00	0.00	0.00	1,685,754,175.51	1,686,664,539.33	49,099,636.18	49,099,636.18	37
		240,650,002,508.51	234,165,421,602.59	6,484,580,905.92	185,531,064,808.21	180,127,247,386.61	5,403,817,421.60	11,888,398,327.52	

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

<b>BALANCE AS AT 30TH JUNE, 2025</b>	<b>=N=</b>
	678,165,183,460.17
<b>GRAND TOTAL</b>	678,165,183,460.17

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**ZANNA-IBRAHIM, AMSA**

**BANKING SERVICES DEPARTMENT**

  
**MOHAMMED-BELLO, HUSSAINI**

**BANKING SERVICES DEPARTMENT**

  
**DANIELLA ANGYU**

**BANKING SERVICES DEPARTMENT**

DESCRIPTION	Jun 2025	May 2025	INCREASE/DECI
Federal Government	88,411,038,637.34	96,840,017,724.16	-8,428,979,086
FCT-ABUJA	6,315,074,188.38	6,917,144,123.15	-602,069,934
	94,726,112,825.72	103,757,161,847.32	-9,031,049,021
	15.00		

**Distribution of FGN Value Added Tax (VAT)**

DESCRIPTION	Jun 2025	May 2025	INCREASE/DECREA
Federal Government	94,726,112,825.72	103,757,161,847.32	-9,031,049,021.60
State Governments	315,753,709,419.06	345,857,206,157.73	-30,103,496,738.6
Local Governments	221,027,596,593.34	242,100,044,310.41	-21,072,447,717.0
	631,507,418,838.11	691,714,412,315.45	-60,206,993,477.34
FIRS - VAT Cost of Collections	24,060,681,300.88	26,163,093,816.68	-2,102,412,515.80
NCS -IMPORT VAT Cost of Collections	3,065,926,037.53	3,549,724,581.75	-483,798,544.22
	27,126,607,338.41	29,712,818,398.43	-2,586,211,060.02
NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	19,531,157,283.65	21,393,229,246.87	-1,862,071,963.22
	19,531,157,283.65	21,393,229,246.87	-1,862,071,963.22
	678,165,183,460.17	742,820,459,960.75	-64,655,276,500.58
	0.00%		

**Distribution of Value Added Tax (VAT)**

DESCRIPTION	Jun 2025	May 2025	INCREASE/DECREASE
VAT FOR DISTRIBUTION	678,165,183,460.17	742,820,459,960.75	-64,655,276,500.58
VAT DEDUCTIONS AT SOURCE	-46,657,764,622.06	-51,106,047,645.30	4,448,283,023.24
	631,507,418,838.11	691,714,412,315.45	-60,206,993,477.34

**TOTAL VALUE ADDED TAX (VAT)**

FEDERATION ACCOUNT: June, 2025



NON IMPORT VAT COLLECTION FOR THE MONTH

June, 2025

FEDERATION ACCOUNT: COLLECTIONS INDICES FOR DERIVATION COLLECTIONS

May 2025

Jun 2025

SN	STATE	Jun 2025	May 2025
1	ABIA	1,238,821,720.70	0.2360
2	ADAMAWA	9,088,725,200.78	1.7316
3	AKWA IBOM	7,822,079,767.52	1.4903
4	ANAMBRA	4,615,179,675.81	0.8793
5	BAUCHI	2,121,568,450.12	0.4042
6	BAYELSA	11,898,868,587.34	2.2670
7	BENUE	2,828,842,278.52	0.5390
8	BORNO	3,880,482,381.27	0.7393
9	CROSS RIVER	2,137,043,135.31	0.4072
10	DELTA	3,694,217,569.93	0.7038
11	EBONYI	3,695,464,334.23	0.7041
12	EDO	9,438,656,257.62	1.7983
13	EKITI	2,670,025,724.27	0.5087
14	ENUGU	2,745,687,106.84	0.5231
15	GOMBE	3,645,567,806.30	0.6946
16	IMO	548,501,112.85	0.1045
17	JIGAWA	5,378,576,721.45	1.0247
18	KADUNA	1,944,290,932.12	0.3704
19	KANO	9,255,109,759.46	1.7633
20	KATSINA	1,121,166,972.19	0.2136
21	KEBBI	659,991,458.10	0.1257
22	KOGI	2,179,615,811.77	0.4153
23	KWARA	5,554,345,441.64	1.0582
24	LAGOS	267,664,160,372.73	50.9964
25	NASSARAWA	3,334,349,871.49	0.6353
26	NIGER	2,225,477,764.30	0.4240
27	OGUN	2,366,880,942.56	0.4509
28	ONDO	3,686,336,410.42	0.7023
29	OSUN	887,990,832.68	0.1692
30	OYO	35,200,131,421.19	6.7065
31	PLATEAU	3,347,257,729.04	0.6377
32	RIVERS	76,755,495,428.32	14.6237
33	SOKOTO	2,746,221,090.77	0.5232
34	TARABA	1,181,713,038.42	0.2251
35	YOBE	1,563,674,675.14	0.2979
36	ZAMFARA	1,198,417,969.02	0.2283
37	FCT-ABUJA	24,547,945,831.39	4.6770
<b>Grand Total</b>		<b>524,868,881,583.61</b>	<b>100.00</b>
		<b>524,868,881,583.61</b>	<b>100.00</b>
		<b>565,334,230,873.25</b>	<b>100.00</b>

VAT INCOME DISTRIBUTION FOR THE YEAR 2025 VAT REVENUE					
S/n	MONTH	VATACT	BUDGET	DIFFERENCE	CUMMULATIVE DIFF
		₦	₦	₦	₦
1	January	649,560,925,265.91	625,133,000,000.00	24,427,925,265.91	24,427,925,265.91
2	February	771,886,314,511.10	625,133,000,000.00	146,753,314,511.10	171,181,239,777.01
3	March	654,455,847,385.22	625,133,000,000.00	29,322,847,385.22	200,504,087,162.23
4	April	637,617,636,174.63	625,133,000,000.00	12,484,636,174.63	212,988,723,336.86
5	May	642,264,589,877.19	625,133,000,000.00	17,131,589,877.19	230,120,313,214.05
6	June	742,820,459,960.75	625,133,000,000.00	117,687,459,960.75	347,807,773,174.80
7	July	678,165,183,460.17	625,133,000,000.00	53,032,183,460.17	400,839,956,634.97
	TOTAL	4,776,770,956,634.97	4,375,931,000,000.00	400,839,956,634.97	

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

S/NO	STATES	ACTUAL COLLECTION =N=	% INDICES FOR DERIVATION
1	ABIA	1,238,821,720.70	0.24
2	ADAMAWA	9,088,725,200.78	1.73
3	AKWA IBOM	7,822,079,767.52	1.49
4	ANAMBRA	4,615,179,675.81	0.88
5	BAUCHI	2,121,568,450.12	0.40
6	BAVELSA	11,898,868,587.34	2.27
7	BENUE	2,828,842,278.52	0.54
8	BORNO	3,880,482,381.27	0.74
9	CROSS RIVER	2,137,043,135.31	0.41
10	DELTA	3,694,217,569.93	0.70
11	EBONYI	3,695,464,334.23	0.70
12	EDO	9,438,656,257.62	1.80
13	EKITI	2,670,025,724.27	0.51
14	ENUGU	2,745,687,106.84	0.52
15	GOMBE	3,645,567,806.30	0.69
16	IMO	548,501,112.85	0.10
17	JIGAWA	5,378,576,721.45	1.02
18	KADUNA	1,944,290,932.12	0.37
19	KANO	9,255,109,759.46	1.76
20	KATSINA	1,121,166,972.19	0.21
21	KEBBI	659,991,458.10	0.13
22	KOGI	2,179,615,811.77	0.42
23	KWARA	5,554,345,441.64	1.06
24	LAGOS	267,664,160,372.73	51.00
25	ONDO	3,686,336,410.42	0.70
26	NASARAWA	3,334,349,871.49	0.64
27	NIGER	2,225,477,764.30	0.42
28	OGUN	2,366,880,942.56	0.45
29	OSUN	887,990,832.68	0.17
30	OYO	35,200,131,421.19	6.71
31	PLATEAU	3,347,257,729.04	0.64
32	RIVERS	76,755,495,428.32	14.62
33	SOKOTO	2,746,221,090.77	0.52
34	TARABA	1,181,713,038.42	0.23
35	YOBE	1,563,674,675.14	0.30
36	ZAMFARA	1,198,417,969.02	0.23
37	FCT	24,547,945,831.39	4.68
		524,868,881,583.61	100.00

Search & Statistics Dept: Revenue Accounting & Refunds Dept:

Prepared by: MALA T. ALI  
 Signature: *[Signature]*  
 Checked by: *[Signature]*  
 Approved By: Executive Chairman FIRS

Date: 10-07-2025

Counter reviewed by: *[Signature]*  
 Signature: *[Signature]*

Date: 11/7/25

**TABLE 5**  
**CENTRAL BANK OF NIGERIA, ABUJA.**  
**VAT POOL ACCOUNT COLLECTIONS**

**JANUARY - DECEMBER 2025**

MONTHS	NCS VAT		FIRS VAT.		TOTAL	
	N		N		N	
JANUARY	207,274,483,896.91		564,611,830,614.19		771,886,314,511.10	
FEBRUARY	154,685,405,785.01		499,770,441,600.21		654,455,847,385.22	
MARCH	145,037,384,731.93		492,580,251,442.70		637,617,636,174.63	
APRIL	177,764,002,224.01		464,500,587,653.18		642,264,589,877.19	
MAY	177,486,229,087.52		565,334,230,873.23		742,820,459,960.75	
JUNE	153,296,301,876.56		524,868,881,583.61		678,165,183,460.17	
JULY						
AUGUST						
SEPTEMBER						
OCTOBER						
NOVEMBER						
DECEMBER						
<b>TOTAL</b>	<b>1,015,543,807,601.94</b>		<b>3,111,666,223,767.12</b>		<b>4,127,210,031,369.06</b>	

Prepared by:   
 ZANNA-IBRAHIM, AMSA  
 AMGR

Checked by:   
 MOHAMMED-BELLO, HUSSAINI  
 AMGR

  
 Authorised by .....  
 SANI, HUSSAINI KAGARA  
 ASSISTANT DIRECTOR

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**DISTRIBUTION OF VAT TO STATE GOVERNMENTS**

SNO STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS	GROSS		
1	ABIA	2833999	1,937,337,974.06	0.23602	156,364,655.43	6,479,170,815.87	7,157,535,739.83
2	ADAMAWA	3168101	2,165,732,017.89	1.73162	1,147,183,134.25	7,698,383,338.51	7,691,238,594.11
3	AKWA IB	3922028	2,679,876,677.66	1.49029	987,306,556.84	8,052,651,420.88	8,655,845,368.84
4	ANAMBRA	4182032	2,858,861,066.06	0.87930	582,530,131.42	7,826,859,383.85	8,385,566,158.36
5	BAUCHI	4646465	3,176,350,129.14	0.40421	267,785,359.37	7,829,603,674.89	8,604,329,654.05
6	BAYELSA	1703358	1,164,425,300.37	2.26702	1,501,880,743.28	7,051,774,230.03	7,904,268,518.28
7	BENUE	4219244	2,884,299,402.73	0.53896	357,057,791.90	7,626,825,381.00	8,178,579,753.13
8	BORNO	4151193	2,837,779,348.74	0.73932	489,796,296.20	7,713,043,831.32	8,051,456,300.09
9	CROSS RI	2888966	1,974,913,730.59	0.40716	269,738,581.36	6,630,120,498.32	7,176,547,801.14
10	DELTA	4098391	2,801,683,598.64	0.70384	466,285,864.83	7,653,437,649.84	9,994,288,777.53
11	EBONYI	2173501	1,485,817,752.22	0.70407	466,443,232.00	6,337,729,170.60	6,729,493,396.40
12	EDO	3218332	2,200,070,217.65	1.79829	1,191,351,595.47	7,776,889,999.49	7,960,634,373.68
13	EKITI	2384212	1,629,861,000.59	0.50870	337,011,892.34	6,352,341,079.31	7,141,403,407.09
14	ENUGU	3257298	2,226,707,598.78	0.52312	346,561,907.34	6,958,737,692.50	7,409,688,092.83
15	GOMBE	2353879	1,609,125,187.78	0.69457	460,145,268.98	6,454,738,643.13	6,973,962,880.42
16	IMO	3934899	2,689,919,529.54	0.10450	69,232,066.31	7,144,619,782.23	7,948,034,074.04
17	JIGAWA	4348649	2,972,761,403.08	1.02475	678,886,462.60	8,037,116,052.06	8,420,422,916.45
18	KADUNA	6066562	4,147,136,584.94	0.37043	245,409,308.36	8,778,014,079.68	9,580,379,316.71
19	KANO	9383682	6,414,738,846.10	1.76332	1,168,184,270.86	11,968,391,303.33	13,081,030,811.11
20	KATSINA	5792578	3,959,839,550.79	0.21361	141,514,218.19	8,486,821,955.36	9,917,283,357.30
21	KEBBI	3238628	2,213,944,679.68	0.12574	83,304,429.69	6,682,717,295.74	7,454,302,727.75
22	KOGI	3278487	2,241,192,520.73	0.41527	275,112,124.44	6,901,772,831.55	7,565,449,204.42
23	KWARA	2371089	1,620,890,042.51	1.05823	701,072,072.45	6,707,430,301.34	7,291,322,361.70
24	LAGOS	9013534	6,161,703,549.89	50.9964	3,784,695,173.37	44,331,866,909.64	45,918,355,699.37
25	NASSARA	1863275	1,273,745,478.96	0.63527	420,863,196.08	6,080,076,861.41	6,598,145,520.81
26	NIGER	3950249	2,700,412,877.60	0.42401	280,900,841.48	7,366,781,905.45	9,324,398,559.24
27	OGUN	3728098	2,548,549,179.59	0.45095	298,748,816.59	7,232,766,182.56	8,040,417,775.47
28	ONDO	3441024	2,352,303,746.35	0.70233	465,291,101.20	7,203,063,033.93	7,992,874,176.08
29	OSUN	3423535	2,340,348,165.62	0.16918	112,082,617.10	6,837,898,969.10	7,688,325,109.80
30	OYO	5591589	3,822,442,317.39	6.70646	4,442,977,006.98	12,650,887,510.74	14,180,780,368.26
31	PLATEAU	3178712	2,172,985,758.36	0.63773	422,492,431.88	6,980,946,376.61	7,566,160,939.29
32	RIVERS	5185400	3,544,769,186.83	14.6237	9,688,114,435.33	17,618,351,808.53	19,755,648,662.54
33	SOKOTO	3696999	2,527,289,724.79	0.52322	346,629,307.04	7,259,387,218.21	7,962,694,443.26
34	TARABA	2300736	1,572,796,328.12	0.22514	149,156,370.92	6,107,420,885.41	6,898,201,205.61
35	YOBE	2321591	1,587,052,925.76	0.29792	197,367,746.87	6,169,888,859.00	7,195,348,984.86
36	ZAMFARA	3259846	2,228,449,426.20	0.22833	151,264,875.05	6,765,182,487.62	7,462,791,127.88
<b>Grand Total</b>		<b>157,876,854,709.53</b>	<b>94,726,112,825.72</b>	<b>95.32</b>	<b>63,150,741,883.81</b>	<b>315,753,709,419.06</b>	<b>345,857,206,157.72</b>

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS 4.68% 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	Jun 2025	Jun 2025	May 2025
1	ABIA	,427,305,647.34	1,342,522,262.64	0.236024989	104,336,072.17
2	ADAMAWA	,998,436,387.89	1,500,793,092.30	1.731618223	765,470,828.13
3	AKWAIBO	,426,263,239.27	1,857,081,288.38	1.490292155	658,791,386.59
4	ANAMBRA	,998,436,387.89	1,981,112,577.34	0.879301448	388,699,771.46
5	BAUCHI	,855,653,702.76	2,201,123,820.11	0.404209227	178,682,788.02
6	BAYELSA	,142,261,481.10	806,914,905.84	2.267017346	1,002,146,790.68
7	BENUE	,284,001,758.17	1,998,740,649.35	0.538961706	238,250,821.07
8	BORNO	,855,132,498.72	1,966,503,523.47	0.739324147	326,822,078.60
9	CROSS RIV	,570,088,332.48	1,368,561,234.85	0.407157523	179,986,097.32
10	DELTA	,569,567,128.45	1,941,490,155.25	0.703836272	311,134,479.27
11	EBONYI	,856,174,906.79	1,029,631,090.33	0.704073810	311,239,484.28
12	EDO	,570,088,332.48	1,524,588,526.16	1.7982888409	794,942,729.85
13	EKITI	,284,001,758.17	1,129,449,124.31	0.508703377	224,874,699.50
14	ENUGU	,427,305,647.34	1,543,047,503.21	0.523118669	231,247,324.24
15	GOMBE	,570,609,536.52	1,115,079,772.81	0.694567336	307,037,097.73
16	IMO	,855,132,498.72	1,864,040,710.22	0.104502502	46,195,873.66
17	JIGAWA	,855,132,498.72	2,060,042,397.65	1.024746734	452,994,615.44
18	KADUNA	,284,001,758.17	2,873,852,299.41	0.370433645	163,752,116.72
19	KANO	,282,438,146.06	4,445,238,685.87	1.763318437	779,484,072.35
20	KATSINA	,854,611,294.69	2,744,060,574.15	0.213608962	94,426,951.16
21	KEBBI	,998,436,387.89	1,534,203,149.12	0.125744063	55,585,816.14
22	KOGI	,998,436,387.89	1,553,085,158.21	0.41526863	183,571,654.28
23	KWARA	,284,522,962.21	1,123,232,495.56	1.058224854	467,798,212.73
24	LAGOS	,855,653,702.76	4,269,892,141.83	50.996385912	543,217,225.17
25	MASSARAW	,856,174,906.79	882,670,801.55	0.635272920	280,825,693.48
26	NIGER	,569,567,128.45	1,871,312,313.61	0.424006422	187,434,240.73
27	OGUN	,855,653,702.76	1,766,074,921.80	0.450947089	199,343,502.54
28	ONDO	,570,088,332.48	1,630,082,200.55	0.702334724	310,470,712.06
29	OSUN	,283,480,554.13	1,621,797,309.89	0.169183364	74,788,384.84
30	OYO	,711,828,609.55	2,648,848,046.89	6.706461872	2,964,626,298.41
31	PLATEAU	,427,305,647.34	1,505,819,736.18	0.637732174	281,912,819.37
32	RIVERS	,284,001,758.17	2,456,428,157.06	14.62374664	6,464,503,145.50
33	SOKOTO	,284,001,758.17	1,751,342,700.70	0.522220406	231,292,297.45
34	TARABA	,284,522,962.21	1,089,904,866.04	0.225144427	99,526,263.38
35	YOBE	,427,305,647.34	1,099,784,298.53	0.2979172	131,695,845.35
36	ZAMFARA	,998,957,591.93	1,544,254,542.00	0.228327114	100,933,186.44
37	FCT-ABUJA	856,696,110.83	665,671,944.83	4.676967276	2,067,477,672.54
<b>Total</b>		110,513,798,296.67	66,308,278,978.00	0.2360249891291	44,205,519,318.67

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

SNO STATES	GROSS	DEDUCTION	STATE NET VAT	LGCS GROSS	LGCS NETVAT
1 ABIA	6,479,170,815.87	0.00	6,479,170,815.87	3,874,163,982.15	3,874,163,982.15
2 ADAMAWA	7,698,383,338.51	0.00	7,698,383,338.51	5,264,700,308.32	5,264,700,308.32
3 AKWA IBOM	8,052,651,420.88	0.00	8,052,651,420.88	6,942,135,914.24	6,942,135,914.24
4 ANAMBRA	7,826,859,383.85	0.00	7,826,859,383.85	5,368,248,736.69	5,368,248,736.69
5 BAUCHI	7,829,603,674.89	0.00	7,829,603,674.89	5,235,460,310.89	5,235,460,310.89
6 BAYELSA	7,051,774,230.03	0.00	7,051,774,230.03	2,951,323,177.63	2,951,323,177.63
7 BENUE	7,626,825,381.00	0.00	7,626,825,381.00	5,520,993,228.59	5,520,993,228.59
8 BORNO	7,713,043,831.32	0.00	7,713,043,831.32	6,148,458,100.79	6,148,458,100.79
9 CROSS RIVER	6,630,120,498.32	0.00	6,630,120,498.32	4,118,635,664.66	4,118,635,664.66
10 DELTA	7,653,437,649.84	0.00	7,653,437,649.84	5,822,191,762.97	5,822,191,762.97
11 EBONYI	6,337,729,170.60	0.00	6,337,729,170.60	3,197,045,481.40	3,197,045,481.40
12 EDO	7,776,889,999.49	0.00	7,776,889,999.49	4,889,619,588.49	4,889,619,588.49
13 EKITI	6,352,341,079.31	0.00	6,352,341,079.31	3,638,847,056.01	3,638,847,056.01
14 ENUGU	6,958,737,692.50	0.00	6,958,737,692.50	4,201,600,474.79	4,201,600,474.79
15 GOMBE	6,454,738,643.13	0.00	6,454,738,643.13	2,992,726,407.05	2,992,726,407.05
16 IMO	7,144,619,782.23	0.00	7,144,619,782.23	5,765,369,082.60	5,765,369,082.60
17 JIGAWA	8,037,116,052.06	0.00	8,037,116,052.06	6,368,169,511.81	6,368,169,511.81
18 KADUNA	8,778,014,079.68	0.00	8,778,014,079.68	6,321,606,174.30	6,321,606,174.30
19 KANO	11,968,391,303.33	0.00	11,968,391,303.33	11,507,160,904.29	11,507,160,904.29
20 KATSINA	8,486,821,955.36	0.00	8,486,821,955.36	7,693,098,820.00	7,693,098,820.00
21 KEBBI	6,682,717,295.74	0.00	6,682,717,295.74	4,588,225,353.16	4,588,225,353.16
22 KOGI	6,901,772,831.55	0.00	6,901,772,831.55	4,735,093,200.38	4,735,093,200.38
23 KWARA	6,707,430,301.34	0.00	6,707,430,301.34	3,875,553,670.50	3,875,553,670.50
24 LAGOS	44,331,666,909.64	8,686,025,186.97	35,645,841,722.67	29,668,763,069.76	29,668,763,069.76
25 MASSARAWA	6,080,076,861.41	0.00	6,080,076,861.41	3,019,671,401.83	3,019,671,401.83
26 NIGER	7,366,781,905.45	0.00	7,366,781,905.45	5,628,313,682.79	5,628,313,682.79
27 OGUN	7,232,766,182.56	0.00	7,232,766,182.56	4,821,072,127.10	4,821,072,127.10
28 ONDO	7,203,063,033.93	0.00	7,203,063,033.93	4,510,641,245.09	4,510,641,245.09
29 OSUN	6,837,898,969.10	0.00	6,837,898,969.10	5,980,066,248.87	5,980,066,248.87
30 OYO	12,650,887,510.74	0.00	12,650,887,510.74	10,325,302,954.84	10,325,302,954.84
31 PLATEAU	6,980,946,376.61	0.00	6,980,946,376.61	4,215,038,202.89	4,215,038,202.89
32 RIVERS	17,618,351,808.53	0.00	17,618,351,808.53	12,204,933,060.73	12,204,933,060.73
33 SOKOTO	7,259,387,218.21	0.00	7,259,387,218.21	5,266,636,756.32	5,266,636,756.32
34 TARABA	6,107,420,885.41	0.00	6,107,420,885.41	3,473,954,091.63	3,473,954,091.63
35 YOBE	6,169,888,859.00	0.00	6,169,888,859.00	3,658,785,791.22	3,658,785,791.22
36 ZAMFARA	6,765,182,487.62	0.00	6,765,182,487.62	3,644,145,320.37	3,644,145,320.37
37 FCT-ABUJA	0.00	0.00	0.00	3,589,845,728.20	3,589,845,728.20
<b>Grand Total</b>	<b>315,753,709,419.06</b>	<b>8,686,025,186.97</b>	<b>307,067,684,232.09</b>	<b>221,027,596,593.34</b>	<b>221,027,596,593.34</b>

**GROSS SUMMARY OF STATUTORY REVENUE ALLOCATION AND VAT**

FEDERATION ACCOUNT: June, 2025

Page 49 (1 of 3)

GRANDSUM

SINO	STATES	NO OF LGOVTS	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS				TOTAL PAID (5+6+8+9)	SNO
			4	5	6	7	8	9			
1	ABIA	17	7,654,298,533.32	6,716,719,864.99	6,479,170,815.87	3,850,914,158.43	3,738,751,610.12	3,874,163,982.15	20,808,806,273.13	1	
2	ADAMAWA	21	6,321,746,165.84	5,054,286,062.75	7,688,383,338.51	4,857,375,514.62	4,715,898,557.89	5,264,700,308.32	22,733,268,267.48	2	
3	AKWA IBOM	31	30,431,513,359.66	28,898,207,992.62	8,052,651,420.86	6,469,739,752.72	6,281,299,759.92	6,942,135,914.24	50,174,295,087.66	3	
4	ANAMBRA	21	8,186,698,120.29	7,445,080,375.06	7,826,859,383.85	4,863,625,286.88	4,741,389,773.67	5,368,248,736.69	25,381,572,269.27	4	
5	BAUCHI	20	7,591,024,858.29	3,825,816,436.82	7,829,603,674.89	5,453,881,109.16	5,382,408,843.84	5,235,460,310.89	22,273,289,266.45	5	
6	BAYELSA	8	31,890,391,205.62	30,080,507,901.57	7,051,774,230.03	2,256,562,535.95	2,190,837,413.55	2,951,323,177.63	42,274,442,722.77	6	
7	BENUE	23	7,117,076,519.11	6,508,036,110.87	7,626,825,381.00	6,032,600,666.23	5,856,893,850.71	5,520,993,228.59	25,512,748,571.16	7	
8	BORNO	27	7,884,700,806.36	7,344,078,553.46	7,713,043,831.32	6,549,596,497.29	6,358,831,550.76	6,148,458,100.79	27,564,412,036.34	8	
9	CROSS RIVER	18	6,381,581,794.25	3,059,132,271.09	6,630,120,498.32	4,222,318,576.33	4,099,338,423.62	4,118,935,664.66	17,907,226,857.68	9	
10	DELTA	25	42,460,798,000.72	39,748,708,686.42	7,653,437,649.84	5,410,295,682.33	5,252,714,254.69	5,822,191,762.97	58,477,062,353.92	10	
11	EBONYI	13	5,677,546,804.14	4,267,585,423.60	6,337,729,170.60	3,123,399,165.46	3,001,192,382.58	3,197,045,481.40	16,803,552,458.18	11	
12	EDO	18	9,701,953,353.12	7,218,003,178.59	7,776,889,999.49	4,139,608,484.84	4,019,037,363.92	4,889,619,588.49	23,903,550,130.49	12	
13	EKITI	16	5,674,342,997.56	3,113,840,097.66	6,352,341,079.31	3,286,999,257.17	3,191,261,414.73	3,638,847,056.01	16,296,289,647.70	13	
14	ENUGU	17	6,382,132,567.85	5,687,990,231.78	6,968,737,692.50	4,205,903,764.16	4,083,401,712.78	4,201,600,474.80	20,931,730,111.85	14	
15	GOMBE	11	5,977,568,073.11	3,924,307,527.79	6,454,738,643.13	2,881,888,196.72	2,797,949,705.55	2,992,726,407.05	16,169,722,283.52	15	
16	IMO	27	8,945,268,072.12	6,526,335,942.12	7,144,619,782.23	5,636,846,639.46	5,472,666,640.25	5,765,369,082.60	24,908,991,447.20	16	
17	JIGAWA	27	7,096,960,516.25	6,688,852,570.74	8,037,116,052.06	5,922,038,121.81	5,749,551,574.57	6,368,169,511.81	26,843,689,709.18	17	
18	KADUNA	23	8,314,914,695.39	3,519,290,578.40	8,778,014,079.68	6,659,892,825.98	6,465,915,170.85	6,321,606,174.30	25,084,826,003.24	18	
19	KANO	44	10,066,129,937.21	8,237,457,163.25	11,968,391,303.33	10,603,119,851.51	10,294,291,117.97	11,507,160,904.29	42,007,300,488.84	19	
20	KATSINA	34	7,800,964,219.75	6,109,050,927.71	8,486,821,955.36	8,072,335,623.23	7,837,219,051.68	7,693,098,820.00	30,126,190,784.75	20	
21	KEBBI	21	6,701,067,184.17	6,057,997,240.84	6,682,717,295.74	5,094,510,255.79	4,946,126,461.93	4,588,225,353.16	22,275,066,351.67	21	
22	KOGI	21	7,013,994,353.94	5,948,507,803.20	6,901,772,831.55	5,265,549,514.67	5,112,183,394.83	4,735,093,200.38	22,697,557,829.95	22	
23	KWARA	16	5,849,044,583.52	4,373,909,422.46	6,707,430,301.34	3,725,927,821.19	3,617,405,851.64	3,875,553,670.50	18,574,299,045.94	23	
24	LAGOS	20	8,501,499,751.22	-257,784,062.17	35,645,841,722.67	6,347,103,840.60	6,162,236,738.44	29,668,763,069.76	71,219,057,466.70	24	
25	NASSARAWA	13	5,852,422,326.94	5,206,421,834.41	6,080,076,861.41	3,324,169,796.46	3,324,169,796.46	3,019,671,401.83	17,533,519,414.60	25	
26	NIGER	25	7,517,175,905.60	5,613,099,551.08	7,366,781,905.45	6,162,781,876.32	5,973,574,637.20	5,628,313,682.79	24,581,769,776.52	26	
27	OGUN	20	5,895,888,277.88	7,762,095,827.79	7,232,766,182.56	4,389,372,344.34	4,261,526,547.91	4,821,072,127.10	17,708,651,267.21	27	
28	ONDO	18	9,202,708,796.57	3,659,052,913.91	7,203,063,033.93	4,192,128,236.13	4,070,027,413.72	4,510,641,245.09	23,545,827,520.53	28	
29	OSUN	30	5,787,804,926.60	4,176,683,591.57	6,837,898,969.10	5,678,343,666.33	5,512,955,035.27	5,980,066,248.87	21,989,973,167.15	29	
30	OYO	33	7,117,862,871.31	4,176,683,591.57	12,650,987,510.74	7,162,787,511.33	6,954,162,632.35	10,325,302,954.84	34,107,036,649.51	30	
31	PLATEAU	17	6,626,964,894.44	4,885,667,398.30	6,980,946,376.61	4,490,108,056.72	4,359,328,210.41	4,215,038,202.89	20,440,980,188.22	31	
32	RIVERS	23	25,757,408,205.00	19,529,380,911.73	17,618,351,808.53	5,565,737,853.98	5,403,628,984.45	12,204,933,060.73	54,756,294,765.44	32	
33	SOKOTO	23	6,994,035,222.48	5,662,061,908.77	7,259,387,218.21	5,605,559,461.23	5,442,290,739.06	5,266,636,766.32	23,630,376,622.37	33	
34	TARABA	16	6,113,079,001.64	5,289,254,992.57	6,107,420,895.41	4,201,385,569.94	4,079,015,116.44	3,473,954,091.63	18,949,645,086.05	34	
35	YOBE	17	6,301,799,717.87	5,234,245,108.87	6,169,888,859.00	4,224,124,992.13	4,101,092,225.37	3,658,785,791.22	19,164,011,984.47	35	
36	ZAMFARA	14	6,315,220,711.17	5,114,702,921.02	6,765,182,487.62	3,816,779,305.28	3,705,610,976.00	3,644,145,320.37	19,229,641,705.01	36	
37	FCT-ABUJA	6	0.00	0.00	0.00	1,685,754,175.51	1,636,654,539.33	3,569,845,728.20	5,226,500,267.52	37	
SUB-TOTAL C/F		774	358,905,587,330.35	283,621,871,631.31	307,067,684,232.09	185,531,064,808.21	180,096,013,394.95	221,027,596,593.34	991,813,165,851.69		

1	2	3	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS				10	11
			4	5	6	7	8	9			
S/NO	STATES	NO OF L/GOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCs GROSS STATUTORY REVENUE	LGCs NET STATUTORY	NET VAT TO L/GOVT	TOTAL PAID (5+6+8+9)	SNO	
<b>SUB-TOTAL B/F</b>	<b>774</b>	<b>358,905,587,330.35</b>	<b>283,621,871,631.31</b>	<b>307,067,684,232.09</b>	<b>185,531,064,808.21</b>	<b>180,096,013,394.95</b>	<b>221,027,596,593.34</b>		<b>991,813,165,851.09</b>		
38	FCT-ABUJA	6	9,006,362,369.33	8,634,428,067.33	6,315,074,188.38	0.00	0.00	0.00	14,949,502,255.71	38	
39	Federal Government	0	465,448,807,247.00	358,664,415,267.66	86,411,038,637.34	0.00	0.00	0.00	447,075,453,905.00	39	
40	4% Cost of Collection - FIRS/FIRS Tax Refund	0	387,135,145,092.13	387,135,145,092.13	0.00	0.00	0.00	0.00	387,135,145,092.13	40	
41	7% Cost of Collection - NCS	0	22,070,319,997.09	22,070,319,997.09	0.00	0.00	0.00	0.00	22,070,319,997.09	41	
42	Cost Of Collection - FIRS & NCS (VAT)	0	0.00	0.00	27,126,607,338.41	0.00	0.00	0.00	27,126,607,338.41	42	
43	MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MDGIF) GAS FLARED PENALTY	0	66,180,948,345.27	66,180,948,345.27	0.00	0.00	0.00	0.00	66,180,948,345.27	43	
44	4% COST OF COLLECTION TO NUPRC, 13% Derivation Refund on NLNG and 13% Derivation on subsidy, Priority Project, Police Trust Fund and Crude Oil Theft Prevention and Control	0	368,401,675,332.51	368,401,675,332.51	0.00	0.00	0.00	0.00	368,401,675,332.51	44	
45	13% Derivation Refund on JVC and DECA	0	100,000,000,000.00	100,000,000,000.00	0.00	0.00	0.00	0.00	100,000,000,000.00	45	
46	13% DERIVATION IRO NNPC MGT FEE	0	10,087,441,926.42	10,087,441,926.42	0.00	0.00	0.00	0.00	10,087,441,926.42	46	
47	NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0	0.00	0.00	19,531,157,283.65	0.00	0.00	0.00	19,531,157,283.65	47	
48	TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT/0.5% FROM NON OIL TO RMAFC	0	1,512,468,344,564.88	1,512,468,344,564.88	0.00	0.00	0.00	0.00	1,512,468,344,564.88	48	
49	TOTAL DEDUCTIONS	0	0.00	175,955,461,074.90	8,686,025,186.97	0.00	0.00	0.00	184,641,486,261.87	49	
50	ECOLOGY	0	0.00	6,484,580,905.92	0.00	0.00	0.00	5,403,817,421.60	11,888,398,327.52	50	
51	LGCs TOTAL DEDUCTIONS	0	0.00	0.00	0.00	0.00	0.00	31,233,991.65	31,233,991.65	51	
<b>SUB-TOTAL C/F</b>	<b>6</b>	<b>2,940,799,044,874.63</b>	<b>3,016,082,760,574.12</b>	<b>150,069,902,634.75</b>	<b>5,435,051,413.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,171,587,714,622.11</b>		
<b>SUB-TOTAL B/F</b>	<b>6</b>	<b>2,940,799,044,874.63</b>	<b>3,016,082,760,574.12</b>	<b>150,069,902,634.75</b>	<b>5,435,051,413.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,171,587,714,622.11</b>		

1	2	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS					
		3	4	5	6	7	8	9	10	11
S/NO	STATES	NO OF J/GOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCs GROSS STATUTORY REVENUE	LGCs NET STATUTORY	NET VAT TO L/GOVT	TOTAL PAID (5+6+8+9)	SNO
		3,299,704,632.204.97	3,299,704,632.205.42	3,299,704,632.205.42	457,137,586,866.83	185,531,064,808.21	185,531,064,808.21	221,027,596,593.34	4,163,400,880,473.80	
<b>GRAND-TOTAL</b>										

**TOTAL FUNDS!!:** 4,163,400,880,473.35  
**AS ON PAGE 17!!**

*Total-Statutory-for FGN,States and Others* 3,299,704,632,205.42

*Total-Statutory- for LGCs* 185,531,064,808.21

*Total-Statutory-Shared* 3,485,235,697,013.63

*Total-VAT-Shared* 678,165,183,460.17

**TOTAL FUNDS SHARED!!:** 4,163,400,880,473.35

ACCT BALANCED!! 0.00

**SCHEDULE I**

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

SN	DESCRIPTION	Jun 2024	May 2024	VARIANCE
1	Crude Oil Receipts Export	4,859,800.00	1,862,072.00	2,997,728.00
2	(1) PETROLEUM PROFIT TAX (PPT)	116,796,882.056.00	210,434,638,424.00	-93,637,756,368.00
3	(11) ROYALTY (CRUDE)	194,359,720,976.00	231,490,591,552.00	-37,130,870,576.00
4	(111) RENT	609,449,840.00	1,162,981,504.00	-553,531,664.00
5	(IV) PENALTY FOR GAS FLARED	16,193,696,264.00	22,395,590,296.00	-6,201,894,032.00
6	(D) MISCELLANEOUS OIL REVENUE	870,533,145.63	3,512,884,843.38	-2,642,351,697.75
7	GAS RECEIPTS (EXPORT)	4,218,500,344.00	2,617,631,704.00	1,600,868,640.00
8	ROYALTIES (GAS)	5,179,459,520.00	3,587,518,608.00	1,591,940,912.00
9	GAS SALES ROYALTY DPR	3,961,639,239.89	1,405,911,377.52	2,555,727,862.37
10	FUND FOR THE PRESIDENTIAL METERING INITIATIVE	-100,000,000,000.00	0.00	-100,000,000,000.00
11	SECOND TRANCHE OF FUNDING FOR THE PRESIDENTIAL METERING INITIATIVE	0.00	-100,000,000,000.00	100,000,000,000.00
12	REFUND DUE TO STATES FROM THE NET OFF WITH STATES FROM THE WITHDRAWALS MADE FROM ECA 1/4	0.00	-200,000,000,000.00	200,000,000,000.00
13	NIGERIAN MIDSTREAM AND DOWNSTREAM PETROLEUM REGULATORY AUTHORITY	-28,559,675,587.12	-39,841,271,391.83	11,281,595,804.71
14	MAY 2024 CRUDE OIL AND GAS REVENUE TO FEDERATION	522,449,578.56	0.00	522,449,578.56
15	INTERIM DIVIDEND FEBRUARY 2024	0.00	667,538,480.08	-667,538,480.08
16	REFUND TO NUPRC ON COST OF COLLECTION	0.00	-9,474,768,076.03	9,474,768,076.03
17	4% Cost of Collection - NUPRC	-16,102,897,232.12	-19,461,176,910.50	3,358,279,678.38
18	13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND FOR APRIL, 2024	-1,628,009,921.02	-3,123,640,311.48	1,495,630,390.46
19	CIT UPSTREAM	85,044,222,120.00	112,860,192,104.00	-27,815,969,984.00
20	13% Derivation Refund on withdrawals from DECA/SIGNATURE BONUS	-200,000,000,000.00	0.00	-200,000,000,000.00
21	13% Derivation Refund on withdrawals from ECA/SIGNATURE BONUS	0.00	-100,000,000,000.00	100,000,000,000.00
22	13% Refunds On Subsidy, Priority Projects And Police Trust Fund 1999-2021	-18,163,078,852.38	-18,163,078,852.38	0.00
<b>NON MINERAL REVENUE</b>				
23	(1) CUSTOMS & EXCISE DUTIES, ETC.	264,004,626,943.63	261,327,470,521.71	2,677,156,421.92
24	7% Cost of Collection - NCS	-18,480,323,886.05	-18,292,922,936.52	-187,400,949.53
25	LESS REFUND FIRS	0.00	-20,000,000,000.00	20,000,000,000.00
26	REFUND OF COMPANY INCOME TAX TO FCT-IRS	-7,851,363,477.63	0.00	-7,851,363,477.63
27	(B) COMPANIES INCOME TAX ETC.	740,900,538,695.36	372,429,655,419.11	368,470,883,276.25
28	4% Cost Of Collection - FIRS	-34,367,795,627.38	-18,354,945,508.09	-16,012,850,119.29
29	DEDUCTION FROM NON OIL EXCESS REVENUE ACCOUNT	-865,000,000,000.00	-520,000,000,000.00	-345,000,000,000.00
30	ELECTRONIC MONEY TRANSFER LEVY	16,346,073,626.31	15,777,221,984.99	568,851,641.32
<b>ELECTRONIC MONEY TRANSFER LEVY</b>				
		<u>79,205,682,647.93</u>	<u>57,109,257,496.21</u>	<u>22,096,425,151.72</u>
		<u>142,513,433,939.37</u>	<u>157,182,662,918.97</u>	<u>-14,669,228,979.60</u>

SN	DESCRIPTION	Jun 2024	May 2024	VARIANCE
31	LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-653,842,945.05	-631,088,879.40	-22,754,065.65
<b>OTHER MINERAL REVENUE</b>				
32	EXCHANGE DIFFERENCE	353,897,328,286.25	501,012,269,431.25	-147,114,941,145.00
<b>OTHER NON-MINERAL REVENUE</b>				
33	EXCHANGE DIFFERENCE NON MINERAL REVENUE	118,294,351,989.24	86,443,982,283.11	31,850,369,706.13
34	DED EXCHANGE GAIN NON MINERAL REVENUE	0.00	-80,000,000,000.00	80,000,000,000.00
<b>VAT</b>				
35	VAT FOR DISTRIBUTION	562,685,705,795.26	497,664,668,220.50	65,021,037,574.76
36	Cost Of Collection - FIRS & NCS (VAT)	-22,507,428,231.18	-19,906,586,728.82	-2,600,841,502.36
37	3%VAT FOR NORTH EAST COMMISSION	-16,205,348,326.90	-14,332,742,444.75	-1,872,605,882.15
<b>GRAND TOTAL</b>				
		1,154,370,274,133.30	1,143,210,386,785.85	11,159,887,347.45
		1,011,856,840,193.93	986,027,723,866.88	25,829,116,327.05
		523,972,929,237.18	463,425,339,046.93	60,547,590,190.25
		118,294,351,989.24	6,443,982,283.11	111,850,369,706.13

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

51-54

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

FEDERATION ACCOUNT: June, 2025

Jun 2025  
 19,598,547,497.82  
 19,250,189,119.74  
 38,848,736,617.56

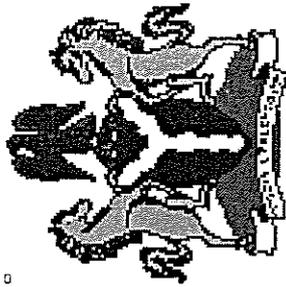
1 EXCHANGE DIFFERENCE NON MINERAL REVENUE  
 2 EXCHANGE DIFFERENCE  
 TOTAL FUNDS AVAILABLE FOR DISTRIBUTI

PAGE 55

BENEFICIARY	EXCHANGE DIFFERENCE REVENUE	NON MINERAL REV	NET SHARE	ECOLOGY SHARE		
	MINERAL REVENUE					
1 Federal Government	45.8316%	8,822,669,676.60	52.6800%	10,324,514,821.85	19,147,184,498.45	0.00
2 State Governments	23.2464%	4,474,975,963.53	26.7200%	5,236,731,891.42	9,450,015,128.32	261,692,726.63
3 Local Governments	17.9220%	3,450,018,894.04	20.6000%	4,037,300,784.55	7,269,242,406.40	218,077,272.19
4 13% Derivation Share	13.0000%	2,502,524,585.57	0.0000%	0.00	2,502,524,585.57	0.00
<b>Grand Total</b>	<b>100.00%</b>	<b>19,250,189,119.74</b>	<b>100.00%</b>	<b>19,598,547,497.82</b>	<b>38,368,966,618.74</b>	<b>479,769,998.82</b>

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

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	Federal Government	48.5	17,627,912,835.52	17,627,912,835.52
2	1.46% Deriv. & Ecology FGN Share	1	363,462,120.32	363,462,120.32
3	FCT-ABUJA	1	363,462,120.32	363,462,120.32
4	0.72% STABILIZATION ACCOUNT	0.5	181,731,060.16	181,731,060.16
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	610,616,362.14	610,616,362.14
		<b>52.68</b>	<b>19,147,184,498.45</b>	<b>19,147,184,498.45</b>



# GROSS ALLOCATION TO STATE GOVERNMENTS

S/N	STATE	OIL DERIVATION INDICES (13%)	GROSS DERIVATION ON OIL USING NEW INDICES	GAS DERIVATION INDICES (13%)	GROSS DERIVATION ON GAS USING NEW INDICES	TOTAL MINERAL REVENUE Jun 2025	S/N
1	ABIA	0.01676528	41,955,533.10	0.00000000	0.00	41,955,533.10	1
2	ADAMAWA	0.00000000	0.00	0.00000000	0.00	0.00	2
3	AKWA IBOM	0.21339483	534,025,818.67	0.00000000	0.00	534,025,818.67	3
4	ANAMBRA	0.01599745	40,034,007.30	0.00000000	0.00	40,034,007.30	4
5	BAUCHI	0.00000000	0.00	0.00000000	0.00	0.00	5
6	BAYELSA	0.21268339	532,245,424.63	0.00000000	0.00	532,245,424.63	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	0.32048904	802,031,705.76	0.00000000	0.00	802,031,705.76	10
11	EBONYI	0.00000000	0.00	0.00000000	0.00	0.00	11
12	EDO	0.02146993	53,729,018.82	0.00000000	0.00	53,729,018.82	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	0.02329128	58,287,003.26	0.00000000	0.00	58,287,003.26	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	0.03001241	75,106,786.56	0.00000000	0.00	75,106,786.56	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	0.14589638	365,109,287.47	0.00000000	0.00	365,109,287.47	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%	2,502,524,585.57	0%	2,502,524,585.57		

# GROSS ALLOCATION OF EXCHANGE GAIN DIFFERENCE TO STATE GOVERNMENTS

S/NO	STATE	GROSS STATUTORY	STATES SHARE	ECOLOGY	DERIVAIN REVENUE	TOTAL DEDUCTION	TOTAL-NET
1	ABIA	239,814,457.98	233,352,391.74	6,462,066.23	41,955,533.10	0.00	275,307,924.84
2	ADAMAWA	255,121,343.26	248,246,816.05	6,874,527.21	0.00	0.00	248,246,816.05
3	AKWA IBOM	257,492,165.85	250,553,754.20	6,938,411.65	594,025,818.67	0.00	784,579,572.87
4	ANAMBRA	254,643,403.46	247,781,754.86	6,861,648.60	40,034,007.30	0.00	287,815,762.16
5	BAUCHI	306,344,545.92	298,089,752.76	8,254,793.15	0.00	0.00	298,089,752.76
6	BAYELSA	226,607,890.98	220,501,690.33	6,106,200.66	532,245,424.63	0.00	752,747,114.96
7	BENUE	287,217,815.14	279,478,412.94	7,739,402.20	0.00	0.00	279,478,412.94
8	BORNO	318,196,176.84	309,622,028.36	8,574,148.48	0.00	0.00	309,622,028.36
9	CROSS RIVER	257,536,078.92	250,596,483.98	6,939,594.94	0.00	0.00	250,596,483.98
10	DELTA	260,039,579.27	253,032,524.74	7,007,054.53	802,091,705.76	0.00	1,055,064,230.50
11	EBONYI	229,123,936.50	222,949,938.22	6,173,998.29	0.00	0.00	222,949,938.22
12	EDO	239,471,235.21	233,018,417.49	6,452,817.72	53,729,018.82	0.00	286,747,436.31
13	EKITI	228,994,643.20	222,824,128.86	6,170,514.34	0.00	0.00	222,824,128.86
14	ENUGU	257,558,306.02	250,618,112.15	6,940,193.87	0.00	0.00	250,618,112.15
15	GOMBE	241,231,640.16	234,731,386.38	6,500,253.78	0.00	0.00	234,731,386.38
16	IMO	266,277,368.37	259,102,229.70	7,175,138.67	58,287,003.26	0.00	317,389,232.96
17	JIGAWA	286,406,010.69	278,688,483.46	7,717,527.23	0.00	0.00	278,688,483.46
18	KADUNA	335,557,953.54	326,515,972.75	9,041,980.78	0.00	0.00	326,515,972.75
19	KANO	406,230,260.38	395,283,936.00	10,946,324.38	0.00	0.00	395,283,936.00
20	KATSINA	314,816,890.50	306,333,800.64	8,483,089.86	0.00	0.00	306,333,800.64
21	KEBBI	270,429,279.58	263,142,263.06	7,287,016.52	0.00	0.00	263,142,263.06
22	KOGI	283,057,815.71	275,430,509.30	7,627,306.41	0.00	0.00	275,430,509.30
23	KWARA	227,973,696.58	221,830,692.78	6,143,003.80	0.00	0.00	221,830,692.78
24	LAGOS	343,087,808.24	333,842,927.18	9,244,881.06	0.00	0.00	333,842,927.18
25	NASSARAWA	236,181,239.52	229,817,074.38	6,364,165.14	0.00	0.00	229,817,074.38
26	NIGER	303,364,286.43	295,189,799.67	8,174,486.76	0.00	0.00	295,189,799.67
27	OGUN	237,935,358.00	231,523,926.20	6,411,431.80	0.00	0.00	231,523,926.20
28	ONDO	238,406,794.59	231,982,601.03	6,424,193.57	75,106,786.56	0.00	307,089,387.58
29	OSUN	233,573,529.95	227,279,632.44	6,293,897.51	0.00	0.00	227,279,632.44
30	OYO	287,249,549.29	279,509,291.98	7,740,257.32	0.00	0.00	279,509,291.98
31	PLATEAU	267,438,796.38	260,232,361.75	7,206,434.63	0.00	0.00	260,232,361.75
32	RIVERS	276,200,994.39	268,758,452.63	7,442,541.77	365,109,287.47	0.00	633,867,740.10
33	SOKOTO	282,252,341.99	274,646,739.96	7,605,602.03	0.00	0.00	274,646,739.96
34	TARABA	246,700,339.66	240,052,725.72	6,647,613.94	0.00	0.00	240,052,725.72
35	YOBE	254,316,381.39	247,463,544.77	6,852,836.62	0.00	0.00	247,463,544.77
36	ZAMFARA	254,858,001.03	247,990,569.86	6,867,431.17	0.00	0.00	247,990,569.86
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00
		9,711,707,854.95	9,450,015,128.32	261,692,726.63	2,502,524,585.57	0.00	11,952,539,713.89

**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	281,769,991.08	275,307,924.85	6,462,066.23	155,408,073.51	150,881,624.77	4,526,448.74	10,988,514.98	1
2	ADAMAWA	285,121,343.26	248,246,816.05	6,874,527.21	196,024,980.05	190,315,514.61	5,709,465.44	12,583,992.65	2
3	AKWA IBOM	791,517,984.52	784,579,572.87	6,938,411.65	261,093,754.45	253,489,081.99	7,604,672.46	14,543,084.11	3
4	ANAMBRA	294,677,410.76	287,815,762.16	6,861,648.60	197,084,319.82	191,343,999.83	5,740,319.99	12,601,968.59	4
5	BAUCHI	306,344,545.92	298,089,752.77	8,254,793.15	223,729,703.53	217,213,304.39	6,516,399.13	14,771,192.29	5
6	BAYELSA	758,853,315.61	752,747,114.95	6,106,200.66	91,066,178.59	88,413,765.62	2,652,412.97	8,758,613.62	6
7	BENUE	287,217,815.14	279,478,412.94	7,739,402.20	243,452,543.80	236,361,693.01	7,090,850.79	14,830,252.99	7
8	BORNO	318,196,176.84	309,622,028.36	8,574,148.48	264,316,505.66	256,617,966.66	7,698,539.00	16,272,687.48	8
9	CROSS RIVER	257,536,078.92	250,596,483.98	6,939,594.94	170,396,526.31	165,433,520.69	4,963,005.62	11,902,600.56	9
10	DELTA	1,062,071,285.03	1,055,064,230.50	7,007,054.53	218,338,709.86	211,979,329.96	6,359,379.90	13,366,434.43	10
11	EBONYI	229,123,936.50	222,949,938.21	6,173,998.29	126,048,368.56	122,377,056.85	3,671,311.71	9,845,309.99	11
12	EDO	293,200,254.03	286,747,436.31	6,452,817.72	167,058,665.36	162,192,878.99	4,865,786.37	11,318,604.09	12
13	EKITI	228,994,643.20	222,824,128.86	6,170,514.34	132,650,638.57	128,787,027.74	3,863,610.83	10,034,125.17	13
14	ENUGU	257,558,306.02	250,618,112.15	6,940,193.87	169,794,087.67	164,790,376.38	4,943,711.29	11,883,905.17	14
15	GOMBE	241,231,640.16	234,731,386.38	6,500,253.78	116,301,915.42	112,914,480.99	3,387,434.43	9,887,688.21	15
16	IMO	324,564,371.63	317,389,232.96	7,175,138.67	227,481,434.51	220,855,761.66	6,625,672.85	13,800,811.52	16
17	JIGAWA	286,406,010.69	278,688,483.46	7,717,527.23	238,980,665.05	232,029,771.90	6,960,893.16	14,678,420.39	17
18	KADUNA	335,557,953.54	326,515,972.76	9,041,980.78	268,767,632.89	260,939,449.41	7,828,183.48	16,870,164.27	18
19	KANO	406,230,260.38	395,283,936.00	10,946,324.38	427,901,106.48	415,437,967.46	12,463,139.02	23,409,463.41	19
20	KATSINA	314,816,890.50	306,333,800.64	8,483,089.86	325,768,395.86	316,279,995.98	9,488,399.88	17,971,489.74	20
21	KEBBI	270,429,279.58	263,142,263.06	7,287,016.52	205,594,825.48	199,606,626.68	5,988,198.80	13,275,215.32	21
22	KOGI	283,057,815.71	275,430,509.30	7,627,306.41	212,497,311.65	206,306,069.57	6,189,242.09	13,816,548.50	22
23	KWARA	227,973,696.58	221,830,692.78	6,143,003.80	150,364,106.01	145,984,568.94	4,379,537.07	10,522,540.87	23
24	LAGOS	343,087,808.24	333,842,927.18	9,244,881.06	256,144,681.41	248,684,156.71	7,460,524.70	16,705,405.76	24
25	NASSARAWA	236,181,239.52	229,817,074.38	6,364,165.14	134,150,698.47	130,243,396.57	3,907,301.90	10,271,467.03	25
26	NIGER	303,364,286.43	295,189,799.67	8,174,486.76	248,302,594.87	241,070,480.45	7,232,114.41	15,406,601.17	26
27	OGUN	237,935,358.00	231,523,926.20	6,411,431.80	177,138,173.41	171,978,809.13	5,159,364.27	11,570,796.08	27
28	ONDO	313,513,521.15	307,089,387.58	6,424,133.57	169,178,160.38	164,250,641.15	4,927,519.23	11,351,652.80	28
29	OSUN	233,573,529.95	227,279,632.44	6,293,897.51	229,156,095.60	222,481,646.22	6,674,449.39	12,968,346.90	29
30	OYO	287,249,549.29	279,509,291.97	7,740,257.32	289,062,534.85	280,643,237.72	8,419,297.13	16,159,554.45	30
31	PLATEAU	267,438,796.38	260,232,361.75	7,206,434.63	181,203,479.03	175,925,707.80	5,277,771.23	12,484,205.87	31
32	RIVERS	641,310,281.86	633,867,740.10	7,442,541.77	224,611,757.62	218,069,667.59	6,542,090.03	13,984,631.79	32
33	SOKOTO	282,252,341.99	274,646,739.96	7,605,602.03	226,218,804.42	219,629,907.20	6,588,897.22	14,194,489.25	33
34	TARABA	246,700,339.66	240,052,725.72	6,647,613.94	169,551,750.74	164,613,350.23	4,938,400.51	11,586,014.45	34
35	YOBE	254,316,381.39	247,463,544.77	6,852,836.62	170,469,426.30	165,504,297.38	4,965,128.92	11,817,965.55	35
36	ZAMFARA	254,858,001.03	247,990,589.86	6,867,431.17	154,030,522.22	149,544,196.33	4,486,325.89	11,353,757.06	36
37	FCT-ABUJA	0.00	0.00	0.00	66,030,550.16	66,049,077.83	1,981,472.33	1,981,472.33	37
		12,214,232,440.49	11,952,539,713.86	261,692,726.63	7,487,319,678.59	7,269,242,406.40	218,077,272.19	479,769,998.82	

**GROSS SUMMARY Distribution of =N=38,848,736,617.56 Being Exchange Gain for the Month of**

**June, 2025**

1	2	3	4	5	6	7	8	9
S/NO	STATES	NO OF L/GOVTS	STATES GROSS	NET STAT + MIN REV LESS ECOLOGY	LGCs GROSS REVENUE	LGCs NET STAT. LESS ECOLOGY	TOTAL PAID (S+7)	SNO

1	ABIA	17	281,769,991.08	275,307,924.85	155,408,073.51	150,881,624.77	426,189,549.62	1
2	ADAMAWA	21	255,121,343.26	248,246,816.05	196,024,980.05	190,315,514.61	438,562,330.65	2
3	AKWA IBOM	31	791,517,984.52	784,579,572.87	261,093,754.45	253,489,081.99	1,038,068,654.86	3
4	ANAMBRA	21	294,677,410.76	287,815,762.16	197,084,319.82	191,343,999.83	479,159,761.99	4
5	BAUCHI	20	306,344,545.92	298,089,752.77	223,729,703.53	217,213,304.39	515,303,057.16	5
6	BAYELSA	8	758,853,315.61	752,747,114.95	91,066,178.59	88,413,765.62	841,160,880.57	6
7	BENUE	23	287,217,815.14	279,478,412.94	243,452,543.80	236,361,693.01	515,840,105.94	7
8	BORNO	27	318,196,176.84	309,622,028.36	264,316,505.66	256,617,966.66	566,239,995.02	8
9	CROSS RIVER	18	257,536,078.92	250,596,483.98	170,396,526.31	165,433,520.69	416,030,004.67	9
10	DELTA	25	1,062,071,285.03	1,055,064,230.50	218,338,799.86	211,979,329.96	1,267,043,560.46	10
11	EBONYI	13	229,123,936.50	222,949,938.21	126,048,368.56	122,377,056.85	345,326,995.06	11
12	EKITI	18	293,200,254.03	286,747,436.31	167,058,665.36	162,192,878.99	448,940,315.31	12
13	ENUGU	17	228,994,643.20	222,824,128.86	132,650,638.57	128,787,027.74	351,611,156.60	13
14	GOMBE	11	241,231,640.16	234,731,386.38	116,301,915.42	112,914,480.99	347,645,867.37	14
15	IMO	27	324,564,371.63	317,389,232.96	227,481,434.51	220,855,761.66	538,244,994.62	15
16	JIGAWA	27	286,406,010.69	278,688,483.46	238,990,665.05	232,029,771.90	510,718,255.35	16
17	KADUNA	23	335,557,953.54	326,515,972.76	268,767,632.89	260,939,449.41	587,455,422.16	17
18	KANO	44	406,230,260.38	395,283,936.00	427,901,106.48	415,437,967.46	810,721,903.46	18
19	KATSINA	34	314,816,890.50	306,333,800.64	325,768,395.86	316,279,995.98	622,613,796.61	19
20	KEBBI	21	270,429,279.58	263,142,263.06	205,594,825.48	199,606,626.68	462,748,899.75	20
21	KOGI	21	283,057,815.71	275,430,509.30	212,497,311.65	206,308,069.57	481,738,578.86	21
22	KWARA	16	227,973,696.58	221,830,692.78	150,364,106.01	145,984,568.94	367,815,261.72	22
23	LAGOS	20	343,087,808.24	333,842,927.18	256,144,681.41	248,684,156.71	582,527,083.89	23
24	NASSARAWA	13	236,181,239.52	229,817,074.38	134,150,698.47	130,243,396.57	360,060,470.96	24
25	NIGER	25	303,364,286.43	295,189,799.67	248,302,594.87	241,070,480.45	536,260,280.12	25
26	OGUN	20	237,935,358.00	231,523,926.20	177,138,173.41	171,978,809.13	403,502,735.33	26
27	ONDO	18	313,513,521.15	307,089,387.58	169,178,160.38	164,250,641.15	471,340,028.73	27
28	OYO	30	233,573,529.95	227,279,632.44	229,156,095.60	222,481,646.22	449,761,278.65	28
29	OSUN	30	287,249,549.29	279,509,291.97	289,062,534.85	280,643,237.72	560,152,529.69	29
30	PLATEAU	33	267,438,796.38	260,232,361.75	181,203,479.03	175,925,707.80	436,158,069.55	30
31	RIVERS	17	641,310,281.86	633,867,740.10	224,611,757.62	218,069,667.59	851,937,407.69	31
32	SOKOTO	23	282,252,341.99	274,646,739.96	226,218,804.42	219,629,907.20	494,276,647.16	32
33	TARABA	16	246,700,339.66	240,052,725.72	169,551,750.74	164,613,350.23	404,666,075.95	33
34	YOBE	17	254,316,381.39	247,463,544.77	170,469,426.30	165,504,297.38	412,967,842.14	34
35	ZAMFARA	14	254,858,001.03	247,990,569.86	154,030,522.22	149,544,196.33	397,534,766.20	35
36	FCT-ABUJA	6	19,147,184,498.45	19,408,877,225.08	0.00	218,077,272.19	19,626,954,497.28	36
37	Federal Government	0	18,783,722,378.13	18,783,722,378.13	0.00	0.00	18,783,722,378.13	37
38	ECOLOGY	0	0.00	261,692,726.63	0.00	218,077,272.19	479,769,998.82	38
			<b>6</b>	<b>19,147,184,498.45</b>	<b>19,408,877,225.08</b>	<b>0.00</b>	<b>218,077,272.19</b>	<b>19,626,954,497.28</b>
				<b>31,361,416,938.94</b>	<b>31,361,416,938.94</b>	<b>7,487,319,678.59</b>	<b>7,487,319,678.59</b>	<b>38,848,736,617.54</b>
								<b>0.00</b>
								<b>TOTAL FUNDS!!! 38,848,736,617.56</b>

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 July, 2025. (June, 2025 Account).

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

	=N=
<b>Amount due for June, 2025</b>	<b>30,379,578,750.00</b>
<b>GRAND TOTAL</b>	<b>30,379,578,750.00</b>

  
**ZANNA-IBRAHIM, AMSA**  
**BANKING SERVICES DEPARTMENT**

  
**MOHAMMED-BELLO, HUSSAINI**  
**BANKING SERVICES DEPARTMENT**

  
**DANIELLA ANGYU**  
**BANKING SERVICES DEPARTMENT**

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

DESCRIPTION	EMTLEVY CM	EMTLEVY PM	VARIANCE
ELECTRONIC MONEY TRANSFER LEVY	30,379,578,750.00	28,819,669,802.00	1,559,908,948.00
LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-1,215,183,150.00	-1,152,786,792.08	-62,396,357.92
	<u>29,164,395,600.00</u>	<u>27,666,883,009.92</u>	<u>1,497,512,590.08</u>

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

Federal Government	15.00%	4,374,659,340.00	4,150,032,451.49	224,626,888.51
Local Governments	35.00%	10,207,538,460.00	9,683,409,053.47	524,129,406.53
State Governments	50.00%	14,582,197,800.00	13,833,441,504.96	748,756,295.04
	<u>100.00%</u>	<u>29,164,395,600.00</u>	<u>27,666,883,009.92</u>	<u>1,497,512,590.08</u>
		<u>29,164,395,600.00</u>	<u>27,666,883,009.92</u>	<u>1,497,512,590.08</u>

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

DESCRIPTION		
Federal Government	14	4,083,015,384.00
FCT-ABUJA	1	291,643,956.00
	<u>15.00</u>	<u>4,374,659,340.00</u>

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**DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO LOCAL**

**GOVERNMENTS**

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

Jun 2025 May 2025

	206,193,108.51	32,094,199.72	195,424,584.85
1 ABIA	112,098,290.58	62,000,618.21	195,424,584.85
2 ADAMAWA	138,474,358.95	69,309,911.73	207,045,670.53
3 AKWA IBO	204,414,529.88	85,764,080.90	290,694,210.13
4 ANAMBRA	138,474,358.95	91,492,117.45	271,930,868.98
5 BAUCHI	131,880,341.86	101,652,718.46	230,499,024.04
6 BAYELSA	52,752,136.74	37,265,097.49	93,371,566.05
7 BENUE	151,662,393.14	92,306,220.42	242,269,228.87
8 BORNO	178,038,461.51	90,817,439.35	267,664,468.17
9 CROSS RIV	118,692,307.67	63,203,154.97	186,366,406.61
10 DELTA	164,850,427.33	89,662,267.22	292,050,267.97
11 EBONYI	85,722,222.21	47,550,618.64	134,356,344.55
12 EDO	118,692,307.67	70,408,836.98	222,498,455.46
13 EKITI	105,504,273.49	52,160,434.05	159,083,508.74
14 ENUGU	112,098,290.58	71,261,312.96	205,061,642.80
15 GOMBE	72,534,188.02	51,496,825.93	123,917,053.90
16 IMO	178,038,461.51	86,085,482.24	277,421,110.01
17 JIGAWA	178,038,461.51	95,137,269.41	264,923,162.30
18 KADUNA	151,662,393.14	132,720,792.91	299,253,223.65
19 KANO	290,136,752.09	205,290,857.56	508,347,104.22
20 KATSINA	224,196,581.16	126,726,726.79	345,373,443.14
21 KEBBI	138,474,358.95	70,852,861.32	205,621,568.36
22 KOGI	138,474,358.95	71,724,873.85	211,131,134.14
23 KWARA	105,504,273.49	51,873,336.52	164,118,796.47
24 LAGOS	131,880,341.86	197,192,970.15	1,461,234,888.36
25 NASSARAW	85,722,222.21	40,763,670.66	132,123,907.99
26 NIGER	164,850,427.33	86,421,300.81	253,864,082.27
27 OGUN	131,880,341.86	81,561,207.58	246,065,259.53
28 ONDO	118,692,307.67	75,280,765.89	204,712,060.98
29 OSUN	197,820,512.79	74,898,151.50	277,658,450.39
30 OYO	217,602,564.07	122,329,603.77	369,737,869.76
31 PLATEAU	112,098,290.58	69,542,053.15	189,826,352.67
32 RIVERS	151,662,393.14	113,443,231.86	307,658,681.27
33 SOKOTO	151,662,393.14	80,880,841.35	231,235,356.91
34 TARABA	105,504,273.49	50,334,193.60	154,632,400.73
35 YOBE	112,098,290.58	50,790,447.43	161,095,766.57
36 ZAMFARA	92,316,239.30	71,317,056.66	161,391,576.68
37 FCT-ABUJA	39,564,102.56	30,742,188.23	133,749,555.39
<b>Grand Total</b>	<b>5,103,769,230.00</b>	<b>3,062,261,538.00</b>	<b>2,041,507,692.00</b>
	<b>10,207,538,460.00</b>		<b>9,683,409,053.47</b>

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**DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO STATE GOVERNMENTS**

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

SNO	STATE	2025,530,525.00	89,470,510.40	1.626101%	47,424,242.10	339,425,277.50	321,794,187
1	ZADAMAWA	202,530,525.00	10,001,824.8	0.614600%	17,924,422.97	320,473,195.49	301,709,018
2	3AKWA IBOM	202,530,525.00	123,762,573.89	0.852946%	24,875,650.75	351,168,749.64	332,350,766
3	4ANAMBRA	202,530,525.00	132,028,846.65	2.949957%	86,033,703.66	420,592,693.58	396,953,255
4	5BAUCHI	202,530,525.00	146,699,080.5	0.482805%	14,080,704.12	363,302,034.28	344,544,763
5	6BAYELSA	202,530,525.00	53,775,710.46	0.435687%	12,706,539.98	269,012,775.44	254,949,241
6	7BENUE	202,530,525.00	133,203,263.02	0.634854%	18,515,134.76	354,248,922.78	334,517,731
7	8BORNO	202,530,525.00	131,054,865.05	0.774399%	22,584,883.90	356,170,273.95	335,122,355
8	9CROSS RIV	202,530,525.00	91,205,841.13	0.778829%	22,714,077.97	316,450,444.10	299,091,085
9	10DELTA	202,530,525.00	129,938,788.4	2.712317%	79,103,094.30	411,021,503.55	389,762,546
10	11EBONYI	202,530,525.00	68,618,317.73	0.448777%	13,088,310.73	284,237,153.46	268,956,071
11	12EDO	202,530,525.00	101,604,060.79	2.347497%	68,463,327.24	372,597,913.04	352,308,325
12	13EKITI	202,530,525.00	75,270,550.39	0.544141%	15,869,557.72	293,670,633.11	277,616,297
13	14ENUGU	202,530,525.00	102,834,233.39	1.665226%	48,565,308.98	353,930,067.37	335,732,328
14	15GOMBE	202,530,525.00	74,312,925.15	0.334386%	9,752,161.29	286,595,611.43	271,884,029
15	16IMO	202,530,525.00	124,226,374.78	1.455057%	42,435,666.81	369,192,766.59	349,725,258
16	17JIGAWA	202,530,525.00	137,288,631.93	0.311153%	9,085,840.01	348,904,996.93	330,915,158
17	18KADUNA	202,530,525.00	191,523,849.70	1.659712%	48,404,507.78	442,458,882.48	417,434,114
18	19KANO	202,530,525.00	296,246,688.16	2.106995%	61,449,247.59	560,226,460.75	529,929,302
19	20KATSINA	202,530,525.00	182,874,062.28	0.719859%	20,994,250.12	406,398,837.61	384,066,955
20	21KEBBI	202,530,525.00	102,244,481.4	0.404901%	11,808,704.83	316,584,043.66	299,547,834
21	22KOGI	202,530,525.00	103,503,178.81	0.676784%	19,738,002.27	325,771,706.07	307,670,525
22	23KWARA	202,530,525.00	74,856,251.90	0.805151%	23,481,739.70	300,868,516.60	285,077,557
23	24LAGOS	202,530,525.00	284,560,964.03	60.460222%	1,763,285,824.32	2,250,377,313.36	2,162,464,972
24	25NASSARAW	202,530,525.00	58,824,355.71	0.654034%	19,074,493.96	280,429,374.68	265,889,098
25	26NIGER	202,530,525.00	124,710,980.58	0.848668%	24,750,887.54	351,992,393.12	333,367,367
26	27OGUN	202,530,525.00	117,697,582.42	2.276716%	66,399,039.40	386,627,146.82	368,280,192
27	28ONDO	202,530,525.00	108,634,538.54	1.138221%	33,195,537.53	344,360,601.07	325,818,063
28	29OSUN	202,530,525.00	108,082,403.64	1.004414%	29,293,134.50	339,906,063.14	322,695,992
29	30OYO	202,530,525.00	176,528,875.7	2.512389%	73,272,306.35	452,331,588.70	429,531,708
30	31PLATEAU	202,530,525.00	100,353,241.15	0.978351%	28,533,005.69	331,416,771.84	313,246,983
31	32RIVERS	202,530,525.00	163,705,204.07	3.038903%	88,627,775.65	454,863,504.72	430,544,602
32	33SOKOTO	202,530,525.00	116,715,774.24	0.603767%	17,608,498.27	336,854,797.51	318,588,038
33	34TARABA	202,530,525.00	72,635,178.85	0.405366%	11,822,243.34	286,987,947.19	271,093,184
34	35OBE	202,530,525.00	73,293,579.75	0.379947%	11,080,929.53	286,905,034.28	271,384,980
35	36ZAMFARA	202,530,525.00	102,914,674.79	0.356483%	10,396,604.35	315,841,804.15	298,877,627
36	Grand Total	7,291,098,900.00	437,465.93	4.374659,340.00	2,916,439,560.00	14,582,197,800.00	13,833,441,504.96

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS =N=1009178879.81 IS NOT INCLUDED IN THIS TABLE

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



S/NO	STATES	ACTUAL COLLECTION =N=	% INDICES FOR DERIVATION
1	Abia	477,592,257.71	1.57
2	Adamawa	180,510,330.87	0.59
3	Akwa Ibom	250,513,612.40	0.82
4	Anambra	866,414,073.35	2.85
5	Bauchi	141,801,639.31	0.47
6	Bayelsa	127,962,933.08	0.42
7	Benue	186,459,174.05	0.61
8	Borno	227,444,134.40	0.75
9	Cross River	228,745,200.80	0.75
10	Delta	796,618,432.38	2.62
11	Ebonyi	131,807,607.11	0.43
12	Edo	689,469,216.22	2.27
13	Ekiti	159,816,531.91	0.53
14	Enugu	489,083,526.45	1.61
15	FCT	1,009,178,879.81	3.32
16	Gombe	98,210,461.99	0.32
17	Imo	427,356,148.23	1.41
18	Jigawa	91,500,183.23	0.30
19	Kaduna	487,464,156.08	1.60
20	Kano	618,832,976.43	2.04
21	Katsina	211,425,441.33	0.70
22	Kebbi	118,921,162.44	0.39
23	Kogi	198,774,227.03	0.65
24	Kwara	236,476,042.22	0.78
25	Lagos	17,757,408,881.75	58.45
26	Nasarawa	192,092,276.71	0.63
27	Niger	249,257,167.64	0.82
28	Ogun	668,680,525.66	2.20
29	Ondo	334,300,159.83	1.10
30	Osun	295,000,481.29	0.97
31	Oyo	737,898,692.14	2.43
32	Plateau	287,345,501.01	0.95
33	Rivers	892,538,026.87	2.94
34	Sokoto	177,328,768.39	0.58
35	Taraba	119,057,503.94	0.39
36	Yobe	111,592,002.73	0.37
37	Zamfara	104,700,413.23	0.34
		30,379,578,750.00	100.00

Research & Statistics Dept: Revenue Accounting & Refunds Dept:

Prepared by: MHA T. Ali  
 Signature:

Date: 10-07-2025

Checked by: HAKIMA SITUM  
 Signature:

Date: 11/7/25

Approved By: Executive Chairman FIRS  
 Signature:

June, 2025

FEDERATION ACCOUNT.

NON IMPORT EMT COLLECTION FOR THE MONTH

SN STATE COLLECTIONS INDICES FOR DERIVATION COLLECTIONS

	Jun 2025	May 2025
1 ABIA	477,592,257.71	1,5721
2 ADAMAWA	180,510,330.87	0.5942
3 AKWA IBOM	250,513,612.40	0.8246
4 ANAMBRA	866,414,073.35	2.8520
5 BAUCHI	141,801,639.31	0.4668
6 BAYELSA	127,962,933.08	0.4212
7 BENUE	186,459,174.05	0.6138
8 BORNO	227,444,134.40	0.7487
9 CROSS RIVER	228,745,200.80	0.7530
10 DELTA	796,618,432.38	2.6222
11 EBONYI	131,807,607.11	0.4339
12 EDO	689,469,216.22	2.2695
13 EKITI	159,816,531.91	0.5261
14 ENUGU	489,083,526.45	1.6099
15 GOMBE	98,210,461.99	0.3233
16 IMO	427,356,148.23	1.4067
17 JIGAWA	91,500,183.23	0.3012
18 KADUNA	487,464,156.08	1.6046
19 KANO	618,832,976.43	2.0370
20 KATSINA	211,425,441.33	0.6959
21 KEBBI	118,921,162.44	0.3915
22 KOGI	198,774,227.03	0.6543
23 KWARA	236,476,042.22	0.7784
24 LAGOS	17,757,408,881.75	58.4518
25 NASSARAWA	192,092,276.71	0.6323
26 NIGER	249,257,167.64	0.8205
27 OGUN	668,680,525.66	2.2011
28 ONDO	334,300,159.83	1.1004
29 OSUN	295,000,481.29	0.9710
30 OYO	737,898,692.14	2.4289
31 PLATEAU	287,345,501.01	0.9459
32 RIVERS	892,538,026.87	2.9380
33 SOKOTO	177,328,768.39	0.5837
34 TARABA	119,057,503.94	0.3919
35 YOBE	111,592,002.73	0.3673
36 ZAMFARA	104,700,413.23	0.3446
37 FCT-ABUJA	1,009,178,879.81	3.3219
<b>Grand Total</b>	<b>30,379,578,750.02</b>	<b>100.00</b>
	<b>30,379,578,750.02</b>	<b>28,819,669,801.98</b>

SOURCE: FEDERAL INLAND REVENUE SERVICE- EMT DIRECTORATE

15 July 2025

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**CENTRAL BANK OF NIGERIA, ABUJA**  
**STAMP DUTY/ELECTRONIC MONEY TRANSFER LEVY**

**JANUARY - DECEMBER 2025**  
**ACCOUNT NO 3000103686 AND 3000109444**

MONTHS	AMOUNT STAMP DUTY	AMOUNT EMTL (N)	TOTAL
JANUARY	4,476,799,688.37	21,403,688,302.23	25,880,487,990.60
FEBRUARY	8,315,137,528.30	36,636,330,862.07	44,951,468,390.37
MARCH	4,387,224,486.04	26,010,943,485.73	30,398,167,971.77
APRIL	5,459,086,223.73	40,480,923,620.64	45,940,009,844.37
MAY	11,907,074,074.57	28,819,669,802.00	40,726,743,876.57
JUNE	2,795,649,355.04	30,379,578,750.00	33,175,228,105.04
JULY			
AUGUST			
SEPTEMBER			
OCTOBER			
NOVEMBER			
DECEMBER			
TOTAL	37,340,971,356.05	183,731,134,822.67	221,072,106,178.72

Prepared by: *[Signature]* Checked by: *[Signature]* Authorised by: *[Signature]*  
 ANNA-IBRAHIM, AMSA MOHAMMED-BELLO, HUSSAINI SANI, HUSSAINI KAGARA  
 MGR A/MGR ASSISTANT DIRECTOR

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