

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

BALANCE AS AT 31ST AUGUST, 2025	=N=
	722,618,716,083.78
GRAND TOTAL	722,618,716,083.78


OKOROAFOR CHINYERE
BANKING SERVICES DEPARTMENT


YAHAYA HALIDU SAYUTI
BANKING SERVICES DEPARTMENT


DANIELLA ANGYU
BANKING SERVICES DEPARTMENT



DESCRIPTION	Aug 2025	Jul 2025	INCREASE/DECI
Federal Government	94,206,356,778.41	89,685,348,000.81	4,521,008,777
FCT-ABUJA	6,729,025,484.17	6,406,096,285.77	322,929,198
	15.00	96,091,444,286.58	4,843,937,976

Distribution of FGN Value Added Tax (VAT)

DESCRIPTION	Aug 2025	Jul 2025	INCREASE/DECREASE
Federal Government	100,935,382,262.58	96,091,444,286.58	4,843,937,976.01
State Governments	336,451,274,208.61	320,304,814,288.59	16,146,459,920.02
Local Governments	235,515,891,946.03	224,213,370,002.01	11,302,521,944.01
FIRS - VAT Cost of Collections	672,902,548,417.22	640,609,628,577.18	32,292,919,840.04
NCS -IMPORT VAT Cost of Collections	25,969,391,631.43	24,331,138,084.47	1,638,253,546.96
NCS -IMPORT VAT Cost of Collections	2,935,357,011.92	3,186,457,644.79	-251,100,632.87
FEDERAL GOVERNMENT	28,904,748,643.35	27,517,595,729.26	1,387,152,914.09
NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	20,811,419,023.21	19,812,668,925.07	998,750,098.14
	0.00%	19,812,668,925.07	998,750,098.14
	0.00%	20,811,419,023.21	998,750,098.14
	0.00%	722,618,716,083.78	34,678,822,852.27
	0.00%	687,939,893,231.51	34,678,822,852.27

Distribution of Value Added Tax (VAT)

DESCRIPTION	Aug 2025	Jul 2025	INCREASE/DECREASE
AT FOR DISTRIBUTION	722,618,716,083.78	687,939,893,231.51	34,678,822,852.27
AT DEDUCTIONS AT SOURCE	-49,716,167,666.56	-47,330,264,654.33	-2,385,903,012.23
	672,902,548,417.22	640,609,628,577.18	32,292,919,840.04

TOTAL VALUE ADDED TAX (VAT)

FEDERATION ACCOUNT: August, 2025



NON IMPORT VAT COLLECTION FOR THE MONTH

August, 2025

SN	STATE	COLLECTIONS INDICES FOR DERIVATION COLLECTIONS	
		Aug 2025	Jul 2025

1	ABIA	1,080,876,978.69	0.1877	920,930,641.21
2	ADAMAWA	5,141,985,090.67	0.8929	2,948,664,674.37
3	AKWA IBOM	9,288,194,707.11	1.6130	10,052,974,560.20
4	ANAMBRA	2,446,235,924.21	0.4248	4,857,831,141.39
5	BAUCHI	1,250,316,569.64	0.2171	2,305,696,258.57
6	BAYELSA	24,554,596,320.01	4.2641	21,691,957,766.10
7	BENUE	1,734,476,790.46	0.3012	3,635,942,251.31
8	BORNO	2,376,224,311.29	0.4126	2,157,834,790.79
9	CROSS RIVER	836,733,022.50	0.1453	2,471,911,927.62
10	DELTA	10,507,646,664.74	1.8247	11,406,428,590.00
11	EBONYI	3,274,048,539.50	0.5686	3,846,935,748.16
12	EDO	10,607,344,411.62	1.8420	8,138,621,751.18
13	EKITI	2,335,128,460.47	0.4055	3,170,061,501.62
14	ENUGU	1,238,036,939.10	0.2150	1,518,463,996.13
15	GOMBE	3,214,033,687.16	0.5581	5,306,527,007.99
16	IMO	316,465,362.20	0.0550	2,356,602,947.19
17	JIGAWA	5,485,285,392.71	0.9526	3,979,522,252.67
18	KADUNA	3,576,753,982.01	0.6211	2,468,649,002.65
19	KANO	12,972,690,411.14	2.2528	10,572,214,905.20
20	KATSINA	2,313,095,426.64	0.4017	1,044,990,788.11
21	KEBBI	1,236,139,550.72	0.2147	1,663,193,088.13
22	KOGI	1,547,045,298.44	0.2687	2,132,472,504.47
23	KWARA	4,109,220,281.64	0.7136	4,312,306,465.61
24	LAGOS	313,875,036,833.81	54.5063	253,323,479,298.05
25	NASSARAWA	2,303,485,084.64	0.4000	4,037,267,123.79
26	NIGER	2,438,421,347.78	0.4234	1,788,766,836.73
27	OGUN	2,698,508,116.67	0.4686	6,252,086,330.93
28	ONDO	6,508,540,332.92	1.1302	3,098,781,741.40
29	OSUN	1,244,314,696.14	0.2161	1,349,452,647.76
30	OYO	27,160,107,533.65	4.7165	33,395,758,602.43
31	PLATEAU	5,104,127,901.25	0.8864	3,365,207,937.46
32	RIVERS	63,418,484,980.18	11.0130	66,747,788,246.88
33	SOKOTO	2,189,319,051.23	0.3802	4,905,078,113.11
34	TARABA	1,421,223,103.00	0.2468	852,135,745.34
35	YOBE	2,774,754,308.10	0.4819	4,038,633,617.36
36	ZAMFARA	463,345,573.87	0.0805	4,632,799,565.78
37	FCT-ABUJA	32,808,622,601.90	5.6974	27,869,050,624.44
Grand Total		575,850,865,487.81	100.00	528,617,010,992.13

SOURCE: FEDERAL INLAND REVENUE SERVICE- VAT DIRECTORATE

VAT INCOME DISTRIBUTION FOR THE YEAR 2025 VAT REVENUE					
S/n	MONTH	VATFACT	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
8	August	687,939,893,231.51	625,133,000,000.00	62,806,893,231.51	463,646,849,866.48
9	September	722,618,716,083.78	625,133,000,000.00	97,485,716,083.78	561,132,565,950.26
	TOTAL	6,187,329,565,950.26	5,626,197,000,000.00	561,132,565,950.26	

FIRS

Research & Statistics Dept:

Revenue Accounting & Refunds Dept:

Approved By: Executive Chairman FIRS

Checked by: **MAR T. Ali** Signature: *[Signature]* Date: **10-09-2025**

Counter reviewed by: **MUHAMMAD** Signature: *[Signature]* Date: **10-09-2025**

Checked by: **Ben Peter** Signature: *[Signature]* Date: **10-09-2025**

Date: **10-09-2025**

474

S/NO	STATES	ACTUAL COLLECTION = N=	% INDICES FOR DERIVATION
1	ABIA	5,141,985,090.67	1.61
2	ADAMAWA	9,288,194,707.11	0.42
3	AKWA IBOM	2,446,235,924.21	0.22
4	ANAMBRA	1,250,316,569.64	4.26
5	BAUCHI	24,554,596,320.01	0.30
6	BAYELSA	1,734,476,790.46	0.41
7	BENUE	2,376,224,311.29	0.15
8	BORNO	836,733,022.50	1.82
9	CROSS RIVER	10,507,646,564.74	0.57
10	DELTA	3,274,048,539.50	1.84
11	EBONYI	10,607,344,411.62	0.41
12	EDO	2,335,128,460.47	0.21
13	EKITI	1,238,036,939.10	0.56
14	ENUGU	3,214,033,687.16	0.05
15	GOMBE	316,465,362.20	0.95
16	IMO	5,485,285,392.71	0.62
17	JIGAWA	3,576,753,982.01	2.25
18	KADUNA	12,972,690,411.14	0.40
19	KANO	2,313,095,426.64	0.21
20	KATSINA	1,236,139,550.72	0.27
21	KEBBI	1,547,045,298.44	0.71
22	KOGI	4,109,220,281.64	54.51
23	KWARA	313,875,036,833.81	1.13
24	LAGOS	6,508,540,332.92	0.40
25	ONDO	2,303,485,084.64	0.42
26	NASARAWA	2,438,421,347.78	0.47
27	NIGER	2,698,508,116.67	0.22
28	OGUN	1,244,314,696.14	4.72
29	OSUN	27,160,107,533.65	0.89
30	OYO	5,104,127,901.25	11.01
31	PLATEAU	63,418,484,980.18	0.38
32	RIVERS	2,189,319,051.23	0.25
33	SOKOTO	1,421,223,103.00	0.48
34	TARABA	2,774,754,308.10	0.08
35	YOBE	463,345,573.87	5.70
36	ZAMFARA	32,808,622,601.90	100.00
37	FCT	575,850,865,487.81	

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



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	159,322,882,239.34		528,617,010,992.17		687,939,893,231.51	
AUGUST	146,767,850,595.97		575,850,865,487.81		722,618,716,083.78	
SEPTEMBER						
OCTOBER						
NOVEMBER						
DECEMBER						
TOTAL	1,321,634,540,437.25		4,216,134,100,247.10		5,537,768,640,684.35	

Prepared by: 
OKOROAFOR, CHINYERE
MANAGER

Checked by: 
YAHAYA, HALIDU SAYUTI
S.MGR

Authorised by: 
OGBULU, INWAN PETER
ASSISTANT DIRECTOR

45

DISTRIBUTION OF VAT TO STATE GOVERNMENTS

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

Aug 2025 Jul 2025

SNO	STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS	GROSS
1	ABIA	4,672,934,364.01	2,064,329,920.76	0.18770	133,935,229.35	6,871,199,514.12
2	ADAMAWA	4,672,934,364.01	2,307,695,128.44	0.89294	637,161,273.69	7,617,790,766.13
3	AKWA IB	4,672,934,364.01	2,855,541,822.71	1.61295	1,150,932,541.71	8,679,408,728.43
4	ANAMBRA	4,672,934,364.01	3,046,258,586.25	0.42480	303,121,609.60	8,022,314,559.86
5	BAUCHI	4,672,934,364.01	3,384,558,966.07	0.21713	154,931,078.95	8,212,424,409.02
6	BAYELSA	4,672,934,364.01	1,240,753,043.73	4.26405	3,042,645,513.41	8,956,332,921.15
7	BENUE	4,672,934,364.01	3,073,364,398.58	0.30120	214,925,057.44	7,961,223,820.03
8	BORNO	4,672,934,364.01	3,023,794,968.44	0.41265	294,446,226.91	7,991,175,559.35
9	CROSS RI	4,672,934,364.01	2,104,368,757.32	0.14530	103,682,501.79	6,880,985,623.11
10	DELTA	4,672,934,364.01	2,985,333,152.30	1.82472	1,302,039,066.74	8,960,306,583.05
11	EBONYI	4,672,934,364.01	1,583,212,678.31	0.56856	405,698,752.67	6,661,845,794.99
12	EDO	4,672,934,364.01	2,344,284,187.31	1.84203	1,314,392,974.03	8,331,611,525.35
13	EKITI	4,672,934,364.01	1,736,697,920.16	0.40551	289,353,899.66	6,698,986,181.13
14	ENUGU	4,672,934,364.01	2,372,667,641.11	0.21499	153,409,467.18	7,199,011,472.30
15	GOMBE	4,672,934,364.01	1,714,602,880.79	0.55814	398,262,103.39	6,785,799,348.18
16	IMO	4,672,934,364.01	2,866,242,980.64	0.05496	39,214,324.76	7,578,391,669.40
17	JIGAWA	4,672,934,364.01	3,167,625,057.59	0.95255	679,700,809.27	8,520,260,230.87
18	KADUNA	4,672,934,364.01	4,418,980,194.69	0.62113	443,208,037.88	9,535,122,596.58
19	KANO	4,672,934,364.01	6,835,223,131.53	2.25279	1,607,491,231.45	13,115,648,726.99
20	KATSINA	4,672,934,364.01	4,219,405,893.85	0.40168	286,623,707.03	9,178,963,964.89
21	KEBBI	4,672,934,364.01	2,359,068,116.33	0.21466	153,174,355.18	7,185,176,835.52
22	KOGI	4,672,934,364.01	2,388,102,045.53	0.26865	191,699,768.75	7,252,736,178.29
23	KWARA	4,672,934,364.01	1,727,138,918.36	0.71359	509,187,790.77	6,909,261,073.14
24	LAGOS	4,672,934,364.01	6,565,601,444.47	54.5063	8,893,348,526.18	50,131,884,334.66
25	NASSARA	4,672,934,364.01	1,357,239,128.56	0.40001	285,432,856.10	6,315,606,348.67
26	NIGER	4,672,934,364.01	2,877,424,164.64	0.42345	302,153,278.23	7,852,511,806.87
27	OGUN	4,672,934,364.01	2,715,605,844.93	0.46861	334,381,535.22	7,722,921,744.16
28	ONDO	4,672,934,364.01	2,506,496,580.01	1.13025	806,495,891.23	7,985,926,835.25
29	OSUN	4,672,934,364.01	2,493,757,314.41	0.21608	154,187,365.91	7,320,879,044.32
30	OYO	4,672,934,364.01	4,073,002,311.33	4.71652	3,365,503,478.62	12,111,440,153.96
31	PLATEAU	4,672,934,364.01	2,315,424,349.51	0.88636	632,470,257.55	7,620,828,971.07
32	RIVERS	4,672,934,364.01	3,777,127,786.96	11.0130	7,858,405,256.49	16,308,467,407.46
33	SOKOTO	4,672,934,364.01	2,692,952,838.98	0.38019	271,286,145.45	7,637,173,348.44
34	TARABA	4,672,934,364.01	1,675,892,674.83	0.24680	176,108,702.48	6,524,935,741.32
35	YOBE	4,672,934,364.01	1,691,083,788.34	0.48185	343,829,466.24	6,707,847,618.59
36	ZAMFARA	4,672,934,364.01	2,374,523,644.81	0.08046	57,414,763.13	7,104,872,771.95
Grand Total		168,225,637,104.31	100,935,382,262.58	94.30	67,290,254,841.72	336,451,274,208.61
		320,304,814,288.59				

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS 5.7% 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	Aug 2025	Aug 2025
1	ABIA	,586,414,834.03	1,430,524,210.62	0.187700852
2	ADAMAWA	,194,983,030.28	1,599,169,647.63	0.892936939
3	AKWA IBO	,716,403,520.88	1,978,812,432.43	1.612951419
4	ANAMBRA	,194,983,030.28	2,110,973,936.69	0.424803725
5	BAUCHI	,042,840,981.21	2,345,406,853.11	0.217125066
6	BAYELSA	,217,136,392.49	859,807,945.72	4.264054774
7	BENUE	,499,267,128.40	2,129,757,523.74	0.301202428
8	BORNO	,107,835,324.64	2,095,407,263.54	0.412645783
9	CROSS RIV	,738,556,883.09	1,458,270,029.97	0.145303771
10	DELTA	,803,551,226.52	2,068,754,276.24	1.824716640
11	EBONYI	,977,846,637.79	1,097,123,112.01	0.56858413
12	EDO	,738,556,883.09	1,624,524,865.33	1.842029777
13	EKITI	,434,272,784.97	1,203,484,189.39	0.405509239
14	ENUGU	,586,414,834.03	1,644,193,823.01	0.214992633
15	GOMBE	,673,562,539.67	1,188,172,931.03	0.558136469
16	IMO	,107,835,324.64	1,986,228,042.37	0.054566132
17	JIGAWA	,107,835,324.64	2,195,077,584.01	0.952553121
18	KADUNA	,499,267,128.40	3,062,232,490.64	0.621125051
19	KANO	,694,250,158.67	4,736,622,802.55	2.252786475
20	KATSINA	,172,829,668.07	2,923,932,955.14	0.401683069
21	KEBBI	,194,983,030.28	1,634,769,724.06	0.214663140
22	KOGI	,194,983,030.28	1,654,889,443.40	0.268653811
23	KWARA	,434,272,784.97	1,196,860,062.42	0.713591058
24	LAGOS	,042,840,981.21	4,549,782,343.00	54.506306355
25	NASSARAW	,977,846,637.79	940,529,618.59	0.400014174
26	NIGER	,803,551,226.52	1,993,976,297.27	0.423446676
27	OGUN	,042,840,981.21	1,881,840,624.71	0.468612323
28	ONDO	,738,556,883.09	1,736,933,619.71	1.130247556
29	OSUN	,564,261,471.82	1,728,105,656.85	0.216082804
30	OYO	,020,687,619.00	2,822,479,274.11	4.71651762
31	PLATEAU	,586,414,834.03	1,604,525,786.57	0.866362808
32	RIVERS	,499,267,128.40	2,617,446,315.88	11.01300506
33	SOKOTO	,499,267,128.40	1,866,142,710.76	0.380188549
34	TARABA	,434,272,784.97	1,161,347,816.37	0.246804023
35	YOBE	,586,414,834.03	1,171,874,842.82	0.481852937
36	ZAMFARA	,129,988,686.85	1,645,479,982.85	0.080462773
37	FCT-ABUJA	912,852,294.36	709,306,549.26	5.697416565
Grand Total		117,757,945,973.01	70,654,767,583.81	0.1877008516388

DISTRIBUTION OF NET VAT TO STATE GOVERNMENTS AND LGCS

SNO	STATES	GROSS	DEDUCTION	STATE NET VAT	LGCS GROSS	LGCS NETVAT
1	ABIA	6,871,199,514.12	0.00	6,871,199,514.12	4,105,352,111.64	4,105,352,111.64
2	ADAMAWA	7,617,790,766.13	0.00	7,617,790,766.13	5,214,754,357.11	5,214,754,357.11
3	AKWA IBOM	8,679,408,728.43	0.00	8,679,408,728.43	7,454,967,337.60	7,454,967,337.60
4	ANAMBRA	8,022,314,559.86	0.00	8,022,314,559.86	5,506,053,023.12	5,506,053,023.12
5	BAUCHI	8,212,424,409.02	0.00	8,212,424,409.02	5,490,520,641.32	5,490,520,641.32
6	BAYELSA	8,956,332,921.15	0.00	8,956,332,921.15	4,085,449,664.94	4,085,449,664.94
7	BENUE	7,961,223,820.03	0.00	7,961,223,820.03	5,770,900,569.27	5,770,900,569.27
8	BORNO	7,991,175,559.35	0.00	7,991,175,559.35	6,397,611,867.34	6,397,611,867.34
9	CROSS RIVER	6,880,985,623.11	0.00	6,880,985,623.11	4,265,269,607.49	4,265,269,607.49
10	DELTA	8,960,306,583.05	0.00	8,960,306,583.05	6,731,805,036.84	6,731,805,036.84
11	EBONYI	6,661,845,794.99	0.00	6,661,845,794.99	3,342,778,833.11	3,342,778,833.11
12	EDO	8,331,611,525.35	0.00	8,331,611,525.35	5,230,736,320.12	5,230,736,320.12
13	EKITI	6,698,986,181.13	0.00	6,698,986,181.13	3,828,764,714.44	3,828,764,714.44
14	ENUGU	7,199,011,472.30	0.00	7,199,011,472.30	4,331,877,020.59	4,331,877,020.59
15	GOMBE	6,785,799,348.18	0.00	6,785,799,348.18	3,124,635,487.34	3,124,635,487.34
16	IMO	7,578,391,669.40	0.00	7,578,391,669.40	6,119,949,451.94	6,119,949,451.94
17	JIGAWA	8,520,260,230.87	0.00	8,520,260,230.87	6,751,595,704.58	6,751,595,704.58
18	KADUNA	9,535,122,596.58	0.00	9,535,122,596.58	6,854,069,259.84	6,854,069,259.84
19	KANO	13,115,648,726.99	0.00	13,115,648,726.99	12,492,006,993.04	12,492,006,993.04
20	KATSINA	9,178,963,964.89	0.00	9,178,963,964.89	8,285,968,115.53	8,285,968,115.53
21	KEBBI	7,185,176,835.52	0.00	7,185,176,835.52	4,930,865,916.19	4,930,865,916.19
22	KOGI	7,252,736,178.29	0.00	7,252,736,178.29	4,976,416,957.74	4,976,416,957.74
23	KWARA	6,909,261,073.14	0.00	6,909,261,073.14	3,967,256,916.26	3,967,256,916.26
24	LAGOS	50,131,884,334.66	7,676,422,630.91	42,455,461,703.75	33,266,826,035.32	33,266,826,035.32
25	NASSARAWA	6,315,606,348.67	0.00	6,315,606,348.67	3,106,795,646.47	3,106,795,646.47
26	NIGER	7,852,511,806.87	0.00	7,852,511,806.87	5,996,984,366.90	5,996,984,366.90
27	OGUN	7,722,921,744.16	0.00	7,722,921,744.16	5,145,412,904.29	5,145,412,904.29
28	ONDO	7,985,926,835.25	0.00	7,985,926,835.25	5,007,873,025.31	5,007,873,025.31
29	OSUN	7,320,879,044.32	0.00	7,320,879,044.32	6,394,148,997.24	6,394,148,997.24
30	OYO	12,111,440,153.96	0.00	12,111,440,153.96	10,064,796,601.26	10,064,796,601.26
31	PLATEAU	7,620,828,971.07	0.00	7,620,828,971.07	4,608,445,675.23	4,608,445,675.23
32	RIVERS	16,308,467,407.46	0.00	16,308,467,407.46	11,304,188,865.83	11,304,188,865.83
33	SOKOTO	7,637,173,348.44	0.00	7,637,173,348.44	5,544,490,729.72	5,544,490,729.72
34	TARABA	6,524,935,741.32	0.00	6,524,935,741.32	3,711,873,140.61	3,711,873,140.61
35	YOBE	6,707,847,618.59	0.00	6,707,847,618.59	3,985,257,725.34	3,985,257,725.34
36	ZAMFARA	7,104,872,771.95	0.00	7,104,872,771.95	3,813,369,193.13	3,813,369,193.13
37	FCT-ABUJA	0.00	0.00	0.00	4,305,823,131.97	4,305,823,131.97
Grand Total		336,451,274,208.61	7,676,422,630.91	328,774,851,577.70	235,515,891,946.03	235,515,891,946.03

GROSS SUMMARY OF STATUTORY REVENUE ALLOCATION AND VAT

GRANDSUM

Page 49 (1 of 3)

FEDERATION ACCOUNT: August, 2025

1	2	3	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS					10	11
			4	5	6	7	8	9	TOTAL PAID (5+6+8+9)	SNO		
SINO	STATES	NO OF L/GOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCs GROSS STATUTORY REVENUE	LGCs NET STATUTORY	NET VAT TO LIGOVTS				
1	ABIA	17	10,661,619,357.17	9,794,860,163.23	6,871,199,514.12	5,555,428,650.93	4,853,270,989.57	4,105,352,111.64		25,624,682,778.57	1	
2	ADAMAWA	21	9,119,914,993.88	7,806,166,759.31	7,617,790,766.13	7,007,375,909.22	6,259,692,765.00	5,214,754,357.11		26,898,404,647.56	2	
3	AKWA IBOM	31	46,155,391,603.73	44,678,575,957.41	8,679,408,728.43	9,333,412,938.38	8,270,290,083.72	7,454,967,337.60		69,083,242,107.16	3	
4	ANAMBRA	21	11,818,517,749.32	11,021,729,764.31	8,022,314,559.86	7,045,244,511.55	6,288,928,481.55	5,506,053,023.12		30,839,025,828.85	4	
5	BAUCHI	20	10,951,009,358.48	6,498,136,787.38	8,212,424,409.02	7,997,746,866.65	7,222,173,811.32	5,490,520,641.32		27,423,255,649.04	5	
6	BAYELSA	8	46,389,306,169.11	44,579,619,506.45	8,956,332,921.15	3,255,375,645.65	2,671,549,046.69	4,085,449,664.94		60,292,951,139.23	6	
7	BENUE	23	10,267,279,190.98	9,616,948,178.07	7,961,223,820.03	8,702,786,196.21	7,883,401,255.72	5,770,900,569.27		31,232,473,823.10	7	
8	BORNO	27	11,374,673,898.60	10,764,761,547.13	7,991,175,559.35	9,448,617,792.06	8,630,982,331.20	6,397,611,867.34		33,784,531,305.02	8	
9	CROSS RIVER	18	9,206,235,423.46	5,545,726,488.03	6,880,965,623.11	6,091,226,297.77	5,351,662,284.37	4,265,269,607.49		22,043,644,013.01	9	
10	DELTA	25	64,212,863,157.00	61,446,960,113.91	8,960,306,583.05	7,805,032,884.93	6,869,068,165.76	6,731,805,036.84		84,008,139,899.56	10	
11	EBONYI	13	8,190,576,285.28	6,145,042,666.49	6,661,845,794.99	4,505,896,651.61	3,992,630,690.52	3,342,778,833.11		20,142,297,995.11	11	
12	EDO	18	13,428,119,525.63	11,140,556,636.38	8,331,611,525.35	5,971,906,574.43	5,250,305,662.03	5,230,736,320.12		29,953,210,143.88	12	
13	EKITI	16	8,185,964,390.82	5,740,243,191.78	6,698,986,181.13	4,741,910,387.40	4,149,094,890.97	3,828,764,714.44		20,417,088,978.34	13	
14	ENUGU	17	9,207,029,983.74	8,102,025,249.83	7,199,011,472.30	6,067,545,863.97	5,394,588,972.93	4,331,877,020.59		25,027,502,715.65	14	
15	GOMBE	11	8,623,394,749.92	6,327,162,120.76	6,785,799,348.18	4,157,486,663.72	3,703,986,637.00	3,124,635,487.34		19,941,583,593.28	15	
16	IMO	27	14,033,630,718.98	11,654,406,830.68	7,578,391,669.40	8,131,861,172.02	7,274,549,955.45	6,119,949,451.94		32,627,297,007.48	16	
17	JIGAWA	27	10,238,259,323.48	9,662,677,855.58	8,520,260,230.87	9,643,285,801.83	8,769,261,004.88	6,751,595,704.58		32,636,508,143.17	17	
18	KADUNA	23	11,995,311,613.92	7,372,156,109.93	9,535,122,596.58	8,507,733,848.20	8,769,261,004.88	6,854,069,259.84		32,530,608,971.23	18	
19	KANO	44	14,521,660,145.23	12,637,671,256.05	13,115,648,726.99	15,296,335,724.17	13,878,387,208.78	12,492,006,993.04		52,123,714,164.86	19	
20	KATSINA	34	11,253,873,326.78	9,147,659,293.08	9,178,963,994.89	11,645,360,752.34	10,587,680,658.16	8,285,968,115.53		37,200,272,031.67	20	
21	KEBBI	21	9,667,133,333.85	8,977,653,681.02	7,185,176,835.52	7,349,472,637.69	6,551,642,165.08	4,930,865,916.19		27,645,338,577.81	21	
22	KOGI	21	10,118,570,185.74	9,084,325,736.28	7,252,736,178.29	7,596,218,309.01	6,830,584,310.15	4,976,416,957.74		28,144,063,182.47	22	
23	KWARA	16	8,149,468,242.52	6,832,749,068.72	6,909,261,073.14	5,375,120,118.90	4,816,942,039.19	3,987,256,916.26		22,526,209,097.31	23	
24	LAGOS	20	12,264,484,055.14	4,996,191,838.09	42,455,461,703.75	9,156,496,633.22	8,161,515,017.28	33,266,826,035.32		88,879,984,594.44	24	
25	NASSARAWA	13	8,442,856,250.44	7,874,487,698.11	6,315,606,348.67	4,795,533,571.52	4,324,363,692.56	3,106,795,646.47		21,621,253,385.81	25	
26	NIGER	25	10,844,472,943.81	8,943,007,348.42	7,852,511,806.87	8,876,162,727.17	8,073,835,717.29	5,996,984,366.90		30,866,339,239.49	26	
27	OGUN	20	8,505,561,358.71	4,083,851,293.49	7,722,921,744.16	6,332,222,396.59	5,562,647,404.16	5,145,412,904.29		22,514,833,346.09	27	
28	ONDO	18	12,531,561,629.46	11,255,352,390.77	7,985,926,835.25	6,047,672,929.92	5,325,378,472.59	5,007,873,025.31		29,574,530,723.92	28	
29	OSUN	30	8,349,637,512.65	6,283,189,673.47	7,320,879,044.32	8,191,725,888.20	7,228,801,355.96	6,394,148,997.24		27,227,119,071.00	29	
30	OYO	33	10,268,413,603.06	6,978,639,091.33	12,111,440,153.96	10,333,223,054.02	9,235,524,301.46	10,064,796,601.26		38,390,400,148.01	30	
31	PLATEAU	17	9,560,231,448.60	7,779,255,525.69	7,620,828,971.07	6,477,546,348.18	5,796,499,743.34	4,608,445,675.23		25,805,029,915.33	31	
32	RIVERS	23	40,832,364,108.11	35,541,139,809.51	16,308,467,407.46	8,029,277,793.65	7,153,088,105.70	11,304,188,865.83		70,306,884,188.51	32	
33	SOKOTO	23	10,089,776,625.00	8,730,865,384.78	7,637,173,348.44	8,086,725,477.18	7,308,927,368.97	5,544,490,729.72		29,221,456,831.91	33	
34	TARABA	16	8,818,886,330.35	7,989,603,359.65	6,524,935,741.32	6,061,027,799.79	5,441,430,859.65	3,711,873,140.61		23,667,843,111.24	34	
35	YOBE	17	9,091,139,730.66	7,967,219,247.01	6,707,847,618.59	6,093,832,280.07	5,432,545,009.23	3,985,257,725.34		24,092,869,600.17	35	
36	ZAMFARA	14	9,110,501,203.72	7,884,238,585.10	7,104,872,771.95	5,506,184,826.37	4,947,010,761.12	3,813,369,193.13		23,749,491,311.31	36	
37	FCT-ABUJA	6	0.00	0.00	0.00	2,431,912,699.10	2,100,529,323.55	4,305,823,131.97		6,406,352,455.52	37	
SUB-TOTAL C/F		774	526,479,659,527.34	450,884,856,197.29	328,774,851,577.70	267,651,926,443.62	239,294,844,005.06	235,515,891,946.03		1,254,470,443,726.07		

1	2	3	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS				
			4	5	6	7	8	9	10	11
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
SUB-TOTAL B/F			774	526,479,659,527.34	450,884,856,197.29	328,774,851,577.70	267,651,926,443.62	239,294,844,005.06	235,515,891,946.03	1,254,470,443,726.07
38	ECT-ABUJA	6	12,992,811,963.28	12,632,937,510.28	6,729,025,484.17	0.00	0.00	0.00	19,361,962,994.46	38
39	Federal Government	0	671,468,522,262.45	563,717,416,256.59	94,206,356,778.41	0.00	0.00	0.00	657,923,773,035.00	39
40	4% Cost of Collection - FIRS/FIRS Tax Refund	0	92,429,176,127.40	92,429,176,127.40	0.00	0.00	0.00	0.00	92,429,176,127.40	40
41	7% Cost of Collection - NCS	0	22,527,671,805.82	22,527,671,805.82	0.00	0.00	0.00	0.00	22,527,671,805.82	41
42	Cost of Collection - FIRS & NCS (VAT)	0	0.00	0.00	28,904,748,643.35	0.00	0.00	0.00	28,904,748,643.35	42
43	MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MDGIF) GAS FLARED PENALTY	0	57,044,351,309.67	57,044,351,309.67	0.00	0.00	0.00	0.00	57,044,351,309.67	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	222,971,222,257.41	222,971,222,257.41	0.00	0.00	0.00	0.00	222,971,222,257.41	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	0	6,589,545,042.54	6,589,545,042.54	0.00	0.00	0.00	0.00	6,589,545,042.54	46
47	NNPC MGT FEE NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0	0.00	0.00	20,811,419,023.21	0.00	0.00	0.00	20,811,419,023.21	47
48	TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT/0.5% FROM NON OIL TO RMAFC	0	858,059,658,970.79	858,059,658,970.79	0.00	0.00	0.00	0.00	858,059,658,970.79	48
49	TOTAL DEDUCTIONS	0	0.00	174,350,959,175.08	7,676,422,630.91	0.00	0.00	0.00	182,027,381,805.99	49
50	ECOLOGY	0	0.00	9,354,824,613.56	0.00	0.00	0.00	0.00	17,150,511,791.53	50
51	LGCs TOTAL DEDUCTIONS	0	0.00	0.00	0.00	0.00	0.00	0.00	20,561,395,260.60	51
SUB-TOTAL C/F			6	2,044,082,959,739.37	2,119,677,763,069.14	158,327,972,560.05	0.00	28,357,082,438.57	2,306,362,818,067.77	
SUB-TOTAL B/F			6	2,044,082,959,739.37	2,119,677,763,069.14	158,327,972,560.05	0.00	28,357,082,438.57	2,306,362,818,067.77	

1 S/NO	2 STATES	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS					
		3 NO OF L/GOVTS	4 GROSS STATUTORY + MIN REVENUE	5 NET STATUTORY + MINERAL REVENUE	6 NET VAT SHARED	7 LGCs GROSS STATUTORY REVENUE	8 LGCs NET STATUTORY	9 NET VAT TO LGOVTS	10 TOTAL PAID (5+6+8+9)	11 SNO
GRAND-TOTAL		2,570,562,619,266.70	2,570,562,619,266.43	487,102,824,137.75	267,651,926,443.62	267,651,926,443.62	235,515,891,946.03	3,560,833,261,793.84		

TOTAL FUNDS!!: 3,560,833,261,794.11
AS ON PAGE 17!!

Total-Statutory-for FGN,States and Others 2,570,562,619,266.43

Total-Statutory- for LGCs 267,651,926,443.62

Total-Statutory-Shared 2,838,214,545,710.06

Total-VAT-Shared 722,618,716,083.78

TOTAL FUNDS SHARED!!: 3,560,833,261,794.11

ACCT BALANCED!!

0.00

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

SCHEDULE I

Jul 2024

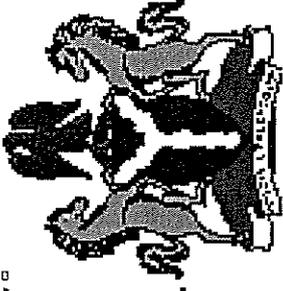
Aug 2024

VARIANCE

SN	DESCRIPTION	Aug 2024	Jul 2024	VARIANCE
1	Crude Oil Receipts Export	11,798,041,752.00	17,803,432.00	11,780,238,320.00
2	(1) PETROLEUM PROFIT TAX (PPT)	114,533,821,840.00	104,188,100,400.00	10,345,721,440.00
3	(11) ROYALTY (CRUDE)	169,729,279,168.00	248,062,916,648.00	-78,333,637,480.00
4	(111) RENT	597,802,232.00	437,958,576.00	159,843,656.00
5	(IV) PENALTY FOR GAS FLARED	13,406,895,352.00	14,628,410,432.00	-1,221,515,080.00
6	(D) MISCELLANEOUS OIL REVENUE	1,020,771,359.67	1,087,757,039.67	-66,985,680.00
7	GAS RECEIPTS (EXPORT)	6,958,934,280.00	4,075,612,744.00	2,883,321,536.00
8	ROYALTIES (GAS)	4,947,038,352.00	3,235,518,568.00	1,711,519,784.00
9	GAS SALES ROYALTY DPR	1,463,922,386.67	1,546,874,763.01	-82,952,376.34
10	FUND FOR THE PRESIDENTIAL METERING INITIATIVE	-100,000,000,000.00	-100,000,000,000.00	0.00
11	NIGERIAN MIDSTREAM AND DOWNSTREAM PETROLEUM REGULATORY AUTHORITY	-25,671,094,199.36	-28,274,552,360.31	2,603,458,160.95
12	40% OUTSTANDING PSC PROFIT AS AT JULY 2024	55,897,372,669.72	55,897,372,669.72	0.00
13	AUGUST 2023 CRUDE OIL REVENUE TO FEDERATION	131,783,193.04	131,783,193.04	0.00
14	JUNE 2024 CRUDE OIL AND GAS REVENUE TO FEDERATION	0.00	240,000,000.00	-240,000,000.00
15	JULY AND AUGUST 2024 GAS REVENUE TO FEDERATION	1,997,922,601.62	1,997,922,601.62	0.00
16	OIL THEFT PREVENTION	0.00	-40,000,000,000.00	40,000,000,000.00
17	4% Cost of Collection - NUPRC	-15,163,004,667.41	-21,575,604,538.88	6,412,599,871.47
18	13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND FOR MAY, 2024/ REFUND OF ARRAFS OF 4% CORC FROM JV GAS INCOME	-7,050,981,315.20	0.00	-7,050,981,315.20
19	13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND FOR APRIL, 2024	0.00	-1,513,213,873.72	1,513,213,873.72
20	CIT UPSTREAM	55,205,779,896.00	61,992,450,992.00	-6,786,671,096.00
21	13% Derivation Refund on withdrawals from DECA/SIGNATURE BONUS	0.00	-100,000,000,000.00	100,000,000,000.00
22	13% Derivation Refund on withdrawals from JVC/DECA	-100,000,000,000.00	0.00	-100,000,000,000.00
23	13% Refunds On Subsidy, Priority Projects And Police Trust Fund 1999-2021	-18,163,078,852.38	-18,163,078,852.38	0.00
NON MINERAL REVENUE				
24	(1) CUSTOMS & EXCISE DUTIES, ETC.	273,795,217,592.21	315,777,181,683.04	-41,981,964,090.83
25	7% Cost Of Collection - NCS	-19,150,241,204.57	-22,104,402,717.81	2,954,161,513.24
26	LESS FIRS TAX REFUND (SUPPLEMENTARY)	0.00	-50,000,000,000.00	50,000,000,000.00
27	(B) COMPANIES INCOME TAX ETC.	509,671,497,581.73	618,212,998,552.06	-108,541,500,970.33
28	4% Cost Of Collection - FIRS	-24,101,518,847.80	-30,279,158,618.16	6,177,639,770.36
29	DEDUCTION FROM NON OIL EXCESS REVENUE ACCOUNT	0.00	-800,000,000,000.00	800,000,000,000.00
30	DEDUCTION TO NON OIL EXCESS REVENUE ACCOUNT	-725,000,000,000.00	0.00	-725,000,000,000.00
		<u>15,214,955,121.57</u>	<u>31,606,618,899.13</u>	<u>-16,391,663,777.56</u>
		<u>171,641,206,048.37</u>	<u>129,986,953,969.39</u>	<u>41,654,252,078.98</u>

SN	DESCRIPTION	Aug 2024	Jul 2024	VARIANCE
31	TAX REFUND NCS	-220,343,241.20	0.00	-220,343,241.20
OTHER NON-MINERAL REVENUE				
32	ELECTRONIC MONEY TRANSFER LEVY	15,642,981,643.52	19,602,075,826.00	-3,959,094,182.48
33	LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-625,719,265.74	-784,083,033.04	158,363,767.30
ELECTRONIC MONEY TRANSFER LEVY				
		186,635,817,928.74	161,593,572,868.52	25,042,245,060.22
34	EXCHANGE DIFFERENCE	375,378,679,254.06	442,944,187,754.17	-67,565,508,500.11
35	SOLID MINERAL	0.00	13,647,077,128.84	-13,647,077,128.84
OTHER MINERAL REVENUE				
36	EXCHANGE DIFFERENCE NON MINERAL REVENUE	92,866,473,613.17	138,765,966,901.91	-45,899,493,288.74
OTHER NON-MINERAL REVENUE				
37	VAT FOR DISTRIBUTION	573,340,933,430.94	625,329,154,526.43	-51,988,221,095.49
38	Cost Of Collection - FIRS & NCS (VAT)	-22,933,637,337.24	-25,013,166,181.06	2,079,528,843.82
39	3%VAT FOR NORTH EAST COMMISSION	-16,512,218,882.81	-18,009,479,650.36	1,497,260,767.55
VAT				
37	VAT FOR DISTRIBUTION	533,895,077,210.89	582,306,508,695.01	-48,411,431,484.12
38	Cost Of Collection - FIRS & NCS (VAT)	-22,933,637,337.24	-25,013,166,181.06	2,079,528,843.82
39	3%VAT FOR NORTH EAST COMMISSION	-16,512,218,882.81	-18,009,479,650.36	1,497,260,767.55
GRAND TOTAL				
		1,017,157,492,455.90	1,196,481,733,272.89	-179,324,240,816.99
		1,203,793,310,384.64	1,358,075,306,141.41	-154,281,995,756.77

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



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

FEDERATION ACCOUNT: August, 2025

Aug 2025
 28,467,822,868.71
 12,816,414,710.37
 41,284,237,579.08

PAGE 55

1	EXCHANGE DIFFERENCE	28,467,822,868.71
2	EXCHANGE DIFFERENCE NON MINERAL REVENUE	12,816,414,710.37
TOTAL FUNDS AVAILABLE FOR DISTRIBUTI		41,284,237,579.08

<i>BENEFICIARY</i>	<i>MINERAL REVENUE</i>	<i>NON MINERAL REV</i>	<i>EXCHANGE DIFFERENCE REVENUE</i>	<i>NET SHARE</i>	<i>ECOLOGY SHARE</i>
1 Federal Government	45.8316%	13,047,258,705.90	52.6800%	6,751,687,269.42	19,798,945,975.32
2 State Governments	23.2464%	6,617,743,975.35	26.7200%	3,424,546,010.61	9,771,689,357.60
3 Local Governments	17.9220%	5,102,003,214.53	20.6000%	2,640,181,430.34	7,516,684,121.23
4 13% Derivation Share	13.0000%	3,700,816,972.93	0.0000%	0.00	3,700,816,972.93
Grand Total	100.000%	28,467,822,868.71	100.000%	12,816,414,710.37	40,788,136,427.08

DISTRIBUTION OF FGN SHARE OF EXCHANGE DIFFERENCE REVENUE

<u>SN</u>	<u>BENEFICIARY</u>	<u>RATE</u>	<u>FGNSHARE</u>	<u>TOTAL</u>
1	Federal Government	48.5	18,227,958,993.98	18,227,958,993.98
2	1.46% Deriv. & Ecology FGN Share	1	375,834,206.06	375,834,206.06
3	FCT-ABUJA	1	375,834,206.06	375,834,206.06
4	0.72% STABILIZATION ACCOUNT	0.5	187,917,103.03	187,917,103.03
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	631,401,466.18	631,401,466.18
		52.68	19,798,945,975.32	19,798,945,975.32

S/N	STATE	OIL DERIVATION INDICES (13%)	GROSS DERIVATION ON OIL USING NEW INDICES	GAS DERIVATION INDICES (13%)	GROSS DERIVATION ON GAS USING NEW INDICES	REVENUE Aug 2025	S/N
1	ABIA	0.01246389	46,126,589.75	0.00000000	0.00000000	46,126,589.75	1
2	ADAMAWA	0.00000000	0.00	0.00000000	0.00000000	0.00	2
3	AKWA IBOM	0.21081457	780,186,149.14	0.00000000	0.00000000	780,186,149.14	3
4	ANAMBRA	0.01533216	56,741,514.51	0.00000000	0.00000000	56,741,514.51	4
5	BAUCHI	0.00000000	0.00	0.00000000	0.00000000	0.00	5
6	BAYELSA	0.20803276	769,891,169.48	0.00000000	0.00000000	769,891,169.48	6
7	BENUE	0.00000000	0.00	0.00000000	0.00000000	0.00	7
8	BORNO	0.00000000	0.00	0.00000000	0.00000000	0.00	8
9	CROSS RIVER	0.00000000	0.00	0.00000000	0.00000000	0.00	9
10	DELTA	0.31328509	1,159,410,789.72	0.00000000	0.00000000	1,159,410,789.72	10
11	EBONYI	0.00000000	0.00	0.00000000	0.00000000	0.00	11
12	EDO	0.02320477	85,876,601.33	0.00000000	0.00000000	85,876,601.33	12
13	EKITI	0.00000000	0.00	0.00000000	0.00000000	0.00	13
14	ENUGU	0.00000000	0.00	0.00000000	0.00000000	0.00	14
15	GOMBE	0.00000000	0.00	0.00000000	0.00000000	0.00	15
16	IMO	0.02711044	100,330,769.92	0.00000000	0.00000000	100,330,769.92	16
17	JIGAWA	0.00000000	0.00	0.00000000	0.00000000	0.00	17
18	KADUNA	0.00000000	0.00	0.00000000	0.00000000	0.00	18
19	KANO	0.00000000	0.00	0.00000000	0.00000000	0.00	19
20	KATSINA	0.00000000	0.00	0.00000000	0.00000000	0.00	20
21	KEBBI	0.00000000	0.00	0.00000000	0.00000000	0.00	21
22	KOGI	0.00000000	0.00	0.00000000	0.00000000	0.00	22
23	KWARA	0.00000000	0.00	0.00000000	0.00000000	0.00	23
24	LAGOS	0.00000000	0.00	0.00000000	0.00000000	0.00	24
25	NASSARAWA	0.00000000	0.00	0.00000000	0.00000000	0.00	25
26	NIGER	0.00000000	0.00	0.00000000	0.00000000	0.00	26
27	OGUN	0.00000000	0.00	0.00000000	0.00000000	0.00	27
28	ONDO	0.02273774	84,148,195.85	0.00000000	0.00000000	84,148,195.85	28
29	OSUN	0.00000000	0.00	0.00000000	0.00000000	0.00	29
30	OYO	0.00000000	0.00	0.00000000	0.00000000	0.00	30
31	PLATEAU	0.00000000	0.00	0.00000000	0.00000000	0.00	31
32	RIVERS	0.16701858	618,105,193.24	0.00000000	0.00000000	618,105,193.24	32
33	SOKOTO	0.00000000	0.00	0.00000000	0.00000000	0.00	33
34	TARABA	0.00000000	0.00	0.00000000	0.00000000	0.00	34
35	YOBE	0.00000000	0.00	0.00000000	0.00000000	0.00	35
36	ZAMFARA	0.00000000	0.00	0.00000000	0.00000000	0.00	36
		0%	3,700,816,972.93	0%	0.00	3,700,816,972.94	

GROSS ALLOCATION TO STATE GOVERNMENTS

GROSS ALLOCATION OF EXCHANGE GAIN DIFFERENCE TO STATE GOVERNMENTS
PAGE 57

S/NO	STATE	GROSS STATUTORY	STATES SHARE	ECOLOGY	DERIVATN REVENUE	TOTAL DEDUCTION	TOTAL-NET
1	ABIA	247,977,633.37	241,285,601.33	6,682,032.04	46,126,569.75	0.00	287,422,191.08
2	ADAMAWA	263,805,558.09	256,697,025.08	7,108,533.00	0.00	0.00	256,697,025.08
3	AKWA IBOM	266,257,082.40	259,082,490.36	7,174,592.04	780,186,149.14	0.00	1,039,268,639.50
4	ANAMBRA	263,311,349.43	256,216,133.43	7,095,216.00	66,741,514.51	0.00	312,957,647.94
5	BAUCHI	316,772,375.33	308,236,592.76	8,535,782.57	0.00	0.00	308,236,592.76
6	BAYELSA	234,321,520.82	228,007,467.86	6,314,052.96	769,891,169.48	0.00	997,898,637.35
7	BENUE	286,994,579.32	288,991,731.37	8,002,847.95	0.00	0.00	288,991,731.37
8	BORNO	329,027,430.40	320,161,421.79	8,866,008.60	0.00	0.00	320,161,421.79
9	CROSS RIVER	266,302,490.25	259,126,674.65	7,175,815.61	0.00	0.00	259,126,674.65
10	DELTA	268,891,208.62	261,645,637.13	7,245,571.49	1,159,410,789.72	0.00	1,421,056,426.85
11	EBONYI	236,923,211.39	230,539,053.00	6,384,158.39	0.00	0.00	230,539,053.00
12	EDO	247,622,727.45	240,950,258.75	6,672,468.70	85,876,601.33	0.00	326,826,860.07
13	EKITI	236,789,517.01	230,408,961.16	6,380,555.85	0.00	0.00	230,408,961.16
14	ENUGU	266,325,473.95	259,149,039.03	7,176,434.93	0.00	0.00	259,149,039.03
15	GOMBE	249,443,055.79	242,721,536.32	6,721,519.47	0.00	0.00	242,721,536.32
16	IMO	275,341,329.23	267,921,952.10	7,419,377.13	100,330,769.92	0.00	368,252,722.01
17	JIGAWA	296,155,141.41	288,174,913.05	7,980,228.36	0.00	0.00	288,174,913.05
18	KADUNA	346,980,194.10	337,630,428.39	9,349,765.71	0.00	0.00	337,630,428.39
19	KANO	420,058,154.22	408,739,221.92	11,318,932.30	0.00	0.00	408,739,221.92
20	KATSINA	325,533,114.68	316,761,264.29	8,771,850.40	0.00	0.00	316,761,264.29
21	KEBBI	279,634,569.61	272,099,506.36	7,535,063.25	0.00	0.00	272,099,506.36
22	KOGI	292,692,975.39	284,806,038.93	7,886,936.46	0.00	0.00	284,806,038.93
23	KWARA	235,733,817.83	229,381,708.96	6,352,108.86	0.00	0.00	229,381,708.96
24	LAGOS	354,766,361.63	345,206,789.02	9,559,572.62	0.00	0.00	345,206,789.02
25	NASSARAWA	244,220,741.80	237,639,943.37	6,580,798.43	0.00	0.00	237,639,943.37
26	NIGER	313,690,669.16	305,237,926.57	8,452,742.58	0.00	0.00	305,237,926.57
27	OGUN	246,034,569.68	239,404,895.65	6,629,674.03	0.00	0.00	239,404,895.65
28	ONDO	246,521,991.72	239,879,183.56	6,642,808.16	84,148,195.85	0.00	324,027,379.41
29	OSUN	241,524,266.98	235,016,128.05	6,508,138.93	0.00	0.00	235,016,128.05
30	OYO	297,027,393.68	289,023,661.51	8,003,732.17	0.00	0.00	289,023,661.51
31	PLATEAU	276,542,291.72	269,090,553.32	7,451,738.40	0.00	0.00	269,090,553.32
32	RIVERS	285,602,750.98	277,906,868.47	7,695,882.51	618,105,193.24	0.00	896,012,061.71
33	SOKOTO	291,860,083.71	283,985,590.43	7,864,493.27	0.00	0.00	283,985,590.43
34	TARABA	255,097,907.34	248,224,011.63	6,873,895.71	0.00	0.00	248,224,011.63
35	YOBE	262,973,195.68	255,887,091.61	7,086,104.08	0.00	0.00	255,887,091.61
36	ZAMFARA	263,533,251.80	256,432,056.39	7,101,195.41	0.00	0.00	256,432,056.39
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00
		10,042,289,985.96	9,771,689,357.60	270,600,628.36	3,700,816,972.93	0.00	13,472,506,330.53

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	294,104,223.12	287,422,191.08	6,682,032.04	160,698,093.86	159,017,566.85	4,680,527.01	11,362,559.04	1
2	ADAMAWA	263,805,558.09	256,697,025.09	7,108,533.00	202,697,581.47	198,793,768.41	5,903,813.05	13,012,346.05	2
3	AKWA IBOM	1,046,443,231.54	1,039,268,639.50	7,174,992.04	289,981,267.45	262,117,735.38	7,863,532.06	15,038,124.10	3
4	ANAMBRA	320,052,863.94	312,957,647.94	7,095,216.00	203,792,980.69	197,857,262.80	5,935,717.88	13,030,933.89	4
5	BAUCHI	316,772,375.33	308,236,592.76	8,535,782.57	231,345,361.17	224,507,146.77	6,738,214.40	15,273,996.97	5
6	BAYELSA	1,004,212,690.30	997,898,637.34	6,314,052.96	94,166,030.01	91,423,330.10	2,742,699.90	9,056,752.86	6
7	BENUE	296,994,579.32	288,991,731.37	8,002,847.95	231,739,557.98	244,407,337.85	7,332,220.14	15,335,068.08	7
8	BORNO	329,027,430.40	320,161,421.80	8,866,008.60	273,313,719.64	265,353,125.86	7,960,593.78	16,926,602.38	8
9	CROSS RIVER	266,302,490.25	259,126,674.64	7,175,815.61	176,196,746.79	171,064,802.71	5,131,944.08	12,307,759.69	9
10	DELTA	1,428,301,998.34	1,421,056,426.85	7,245,871.49	225,770,860.53	219,195,010.22	6,575,850.31	13,821,421.80	10
11	EBONYI	236,923,211.39	230,539,053.00	6,384,158.39	130,338,997.86	126,542,716.37	3,796,281.49	10,180,439.88	11
12	EDO	333,499,328.78	326,826,860.08	6,672,468.70	172,745,266.57	167,713,851.04	5,031,415.53	11,703,884.23	12
13	EKITI	236,789,517.01	230,408,961.16	6,380,555.85	137,166,006.15	133,170,879.76	3,995,126.39	10,375,682.24	13
14	ENUGU	266,325,473.95	259,149,039.02	7,176,434.93	175,511,759.04	170,399,766.06	5,111,992.98	12,288,427.91	14
15	GOMBE	249,443,055.79	242,721,536.32	6,721,519.47	120,260,779.87	116,758,038.71	3,502,741.16	10,224,260.63	15
16	IMO	375,672,099.15	368,252,722.02	7,419,377.13	235,224,799.38	228,373,591.63	6,851,207.75	14,270,584.88	16
17	JIGAWA	296,155,141.41	288,174,913.05	7,980,228.36	247,125,798.91	239,927,960.10	7,197,838.80	15,178,067.16	17
18	KADUNA	346,980,194.10	337,630,428.39	9,349,765.71	277,916,361.22	269,821,709.93	8,094,651.30	17,444,417.01	18
19	KANO	420,058,154.22	408,739,221.92	11,318,932.30	442,466,666.09	429,579,287.47	12,887,378.62	24,206,310.92	19
20	KATSINA	325,533,114.68	316,761,264.28	8,771,850.40	336,857,404.31	327,046,023.60	9,811,380.71	18,583,231.10	20
21	KEBBI	279,634,569.61	272,099,506.36	7,535,063.25	212,593,180.10	206,401,145.73	6,192,034.37	13,727,097.62	21
22	KOGI	292,692,975.39	284,806,038.93	7,886,936.46	219,730,623.77	213,330,702.69	6,399,921.08	14,286,857.54	22
23	KWARA	235,733,817.83	229,381,708.97	6,352,108.86	155,482,431.98	150,953,817.46	4,528,614.52	10,880,723.39	23
24	LAGOS	354,766,361.63	345,206,789.01	9,559,572.62	264,863,730.21	257,149,252.63	7,714,477.58	17,274,050.20	24
25	NASSARAWA	244,220,741.80	237,639,943.37	6,580,798.43	138,717,127.41	134,676,822.73	4,040,304.68	10,621,103.11	25
26	NIGER	313,690,669.16	305,237,926.58	8,452,742.58	256,754,702.59	249,276,410.28	7,478,292.31	15,931,034.89	26
27	OGUN	246,034,569.68	239,404,895.65	6,629,674.03	183,167,876.50	177,832,889.80	5,334,986.69	11,964,660.73	27
28	ONDO	330,670,187.57	324,027,379.41	6,642,808.16	174,936,908.23	169,841,658.48	5,095,249.75	11,738,057.91	28
29	OSUN	241,524,266.98	235,016,128.05	6,508,138.93	236,956,465.17	230,054,820.56	6,901,644.62	13,409,783.55	29
30	OYO	297,027,393.68	289,023,661.52	8,003,732.17	298,902,092.44	290,196,206.26	8,705,886.19	16,709,618.35	30
31	PLATEAU	276,542,291.72	269,090,553.32	7,451,738.40	187,371,563.28	181,914,139.11	5,457,424.17	12,908,162.57	31
32	RIVERS	903,707,944.22	896,012,061.71	7,695,882.51	232,257,439.99	225,492,660.18	6,764,779.81	14,460,662.32	32
33	SOKOTO	291,860,083.71	283,995,590.44	7,864,493.27	233,919,189.93	227,106,009.64	6,813,180.29	14,677,673.56	33
34	TARABA	255,097,907.34	248,224,011.63	6,873,895.71	175,323,215.44	170,216,714.02	5,106,501.42	11,980,397.13	34
35	YOBE	262,973,195.68	255,887,091.60	7,086,104.08	176,272,128.26	171,137,988.60	5,134,139.66	12,220,243.73	35
36	ZAMFARA	263,533,251.80	256,432,056.39	7,101,195.41	159,273,651.35	154,634,612.96	4,639,038.39	11,740,233.80	36
37	FCT-ABUJA	0.00	0.00	0.00	70,346,279.24	68,297,358.49	2,048,920.75	2,048,920.75	37
		<u>13,743,106,958.91</u>	<u>13,472,506,330.55</u>	<u>270,600,628.36</u>	<u>7,742,184,644.87</u>	<u>7,516,684,121.23</u>	<u>225,500,523.64</u>	<u>496,101,152.00</u>	

GROSS SUMMARY Distribution of =41,284,237,579.08 Being Exchange for the Month of

September, 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 (+/-)	SNO

1	ADAMAWA	21	263,805,558.09	256,697,025.09	202,697,581.47	196,793,768.41	453,490,793.50	1
2	AKWA IBOM	31	1,046,443,231.54	1,039,268,639.50	269,981,267.45	262,117,735.39	1,301,386,374.88	2
3	ANAMBRA	21	320,052,863.94	312,957,647.84	203,792,980.69	197,857,262.80	510,814,910.74	3
4	BAUCHI	20	316,772,375.33	308,236,592.76	231,345,861.17	224,607,146.77	532,843,739.53	4
5	BAUYESA	8	1,004,212,690.30	997,898,637.34	94,166,030.01	91,423,330.10	1,089,321,967.45	5
6	BENUE	23	296,994,579.32	288,991,731.37	251,739,557.98	244,407,337.85	533,399,069.22	6
7	BORNO	27	329,027,430.25	320,161,421.80	273,313,719.64	265,363,125.86	585,514,547.66	7
8	CROSS RIVER	18	266,302,490.25	259,126,674.64	176,196,746.79	171,064,802.71	430,191,477.35	8
9	DELTA	25	1,428,301,998.34	1,421,056,426.85	225,770,860.53	219,195,010.22	1,640,251,437.07	9
10	EBONYI	13	236,923,211.39	230,599,053.00	130,336,997.86	126,542,716.37	357,081,769.37	10
11	EDO	18	333,499,328.78	326,826,860.08	172,745,266.57	167,713,851.04	494,540,711.11	11
12	EKITI	16	236,789,517.01	230,408,961.16	137,166,006.15	133,170,879.76	363,579,840.92	12
13	ENUGU	17	266,325,473.95	259,149,039.02	175,511,759.04	170,399,766.06	429,548,805.08	13
14	GOMBE	11	249,443,055.79	242,721,536.32	120,260,779.87	116,758,038.71	359,479,575.04	14
15	IMO	27	375,672,099.15	368,252,722.02	235,224,799.38	228,373,591.63	596,626,313.64	15
16	JIGAWA	27	296,155,141.41	288,174,913.05	247,125,798.91	239,927,960.10	528,102,873.15	16
17	KADUNA	23	346,980,194.10	337,630,428.39	277,976,361.22	269,821,709.93	607,452,138.32	17
18	KANO	44	420,058,154.22	408,739,221.92	442,466,666.09	429,579,287.47	838,318,509.39	18
19	KATSINA	34	325,533,114.68	316,761,264.28	336,857,404.31	327,046,023.60	643,807,287.89	19
20	KEBBI	21	279,634,569.61	272,099,506.36	212,593,180.10	206,401,145.73	478,500,652.09	20
21	KOGI	21	292,692,975.39	284,806,038.93	219,730,623.77	213,330,702.69	498,136,741.62	21
22	KWARA	16	235,733,817.83	229,381,708.97	155,482,431.98	150,953,817.46	380,335,526.43	22
23	LAGOS	20	354,766,361.63	345,206,789.01	264,863,730.21	257,149,252.63	602,356,041.64	23
24	NASSARAWA	13	244,220,741.80	237,639,943.37	138,717,127.41	134,676,822.73	372,316,766.09	24
25	NIGERA	25	313,690,669.16	305,237,926.58	256,754,702.59	249,276,410.28	554,514,336.86	25
26	OGUN	20	246,034,566.68	239,404,895.65	183,167,876.50	177,832,889.80	417,237,785.45	26
27	OSUN	18	330,670,187.57	324,027,379.41	174,936,908.23	169,841,658.48	493,869,037.89	27
28	OSUN	30	241,524,266.98	235,016,128.05	236,956,465.17	230,054,820.56	465,070,948.60	28
29	OYO	30	297,027,393.68	289,023,661.52	298,902,092.44	290,196,206.26	579,219,867.77	29
30	PLATEAU	17	297,642,291.72	269,090,553.32	187,371,563.28	181,914,139.11	451,004,692.43	30
31	RIVERS	23	903,707,944.22	896,012,061.71	232,257,439.99	225,492,660.18	1,121,504,721.89	31
32	SOKOTO	23	291,860,083.71	283,995,590.44	233,919,189.93	227,106,009.64	511,101,600.08	32
33	TARABA	16	255,097,907.34	248,224,011.63	175,323,215.44	170,216,714.02	418,440,725.66	33
34	YOBEBE	17	262,973,195.68	255,887,091.60	176,272,128.26	171,137,988.60	427,025,080.21	34
35	ZAMFARA	14	263,533,251.80	256,432,056.39	159,273,651.35	154,634,612.96	411,066,669.35	35
36	FCT-ABUJA	6	0.00	0.00	70,346,279.24	68,297,358.49	68,297,358.49	36
37	FCT-ABUJA	6	0.00	0.00	7,516,684,121.23	7,516,684,121.23	20,989,190,451.77	37
38	FCT-ABUJA	6	375,834,206.06	375,834,206.06	7,742,184,644.87	7,742,184,644.87	41,284,237,579.08	38
39	Federal Government	0	19,423,111,769.26	19,423,111,769.26	0.00	0.00	19,423,111,769.26	39
40	ECOLOGY	0	0.00	270,600,628.36	0.00	225,500,523.64	496,101,152.00	40
			19,798,945,975.32	20,069,546,603.68	0.00	225,500,523.64	20,295,047,127.32	
			33,542,052,934.23	33,542,052,934.23	7,742,184,644.87	7,742,184,644.87	41,284,237,579.08	

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

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

	=N=
Amount due for August, 2025	33,684,960,112.00
GRAND TOTAL	33,684,960,112.00

OKOROAFOR CHINYERE

BANKING SERVICES DEPARTMENT

YAHAYA, HALIDU SAYUTI

BANKING SERVICES DEPARTMENT

DANIELLA ANGYU

BANKING SERVICES DEPARTMENT

64

Distribution of ELECTRONIC MONEY TRANSFER LEVY (EMTL)

DESCRIPTION	EMTLEVY CM	EMTLEVY PM	VARIANCE
ELECTRONIC MONEY TRANSFER LEVY	33,684,960,112.00	39,168,321,000.00	-5,483,360,888.00
LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-1,347,398,404.48	-1,566,732,840.00	219,334,435.52
	<u>32,337,561,707.52</u>	<u>37,601,588,160.00</u>	<u>-5,264,026,452.48</u>

DISTRIBUTION OF EMTLEVY TO THE THREE TIRES OF GOVERNMENT

Federal Government	15.00%	4,850,634,256.13	5,640,238,224.00	-789,603,967.87
Local Governments	35.00%	11,318,146,597.63	13,160,555,856.00	-1,842,409,258.37
State Governments	50.00%	16,168,780,853.76	18,800,794,080.00	-2,632,013,226.24
	<u>100.00%</u>	<u>32,337,561,707.52</u>	<u>37,601,588,160.00</u>	<u>-5,264,026,452.48</u>
			<u>37,601,588,160.00</u>	<u>-5,264,026,452.48</u>

Distribution of FGN ELECTRONIC MONEY TRANSFER LEVY (EMT)

DESCRIPTION		
Federal Government	14	4,527,258,639.05
FCT-ABUJA	1	323,375,617.08
		<u>15.00</u>
		<u>4,850,634,256.13</u>

65

DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO LOCAL

GOVERNMENTS

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

Aug 2025 Jul 2025

SNO	STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS	AMT PM
1	ABIA	124,294,891.58	68,746,455.25	28,607,575.17	221,648,922.00	263,461,894.23
2	ADAMAWA	153,540,748.42	76,851,019.93	9,601,762.71	239,993,531.06	280,907,879.04
3	AKWA IBO	226,655,990.52	95,095,447.76	14,888,559.21	336,639,397.49	394,780,268.58
4	ANAMBRA	153,540,748.42	101,446,710.38	52,453,314.60	307,440,773.39	367,816,987.33
5	BAUCHI	146,229,284.21	112,712,812.61	8,090,414.55	267,032,511.37	312,525,579.54
6	BAYELSA	58,491,713.68	41,319,642.15	7,644,482.47	107,455,838.31	126,911,465.69
7	BENUE	168,163,676.84	102,349,389.98	10,453,073.69	280,966,140.50	328,444,654.49
8	BORNO	197,409,333.68	100,698,625.45	12,607,571.57	310,715,730.70	363,565,365.36
9	CROSS RIV	131,606,355.79	70,079,831.31	13,272,050.03	214,958,237.12	252,423,952.28
10	DELTA	182,786,605.26	99,417,767.44	48,105,703.72	330,310,076.41	393,423,818.75
11	EBONYI	95,049,034.73	52,724,256.16	8,045,622.88	155,818,913.78	182,226,033.20
12	EDO	131,606,355.79	78,069,511.26	40,983,682.12	250,659,549.16	300,108,291.35
13	EKITI	116,983,427.37	57,835,632.11	9,090,454.88	183,909,514.36	216,629,743.85
14	ENUGU	124,294,891.58	79,014,738.96	29,838,588.12	233,148,218.66	277,032,841.70
15	GOMBE	80,426,106.31	57,099,821.61	5,762,145.34	143,288,073.26	167,847,235.93
16	IMO	197,409,333.68	95,451,818.45	25,964,378.04	318,825,730.17	374,667,923.61
17	JIGAWA	197,409,333.68	105,488,464.85	4,954,904.66	307,852,903.19	359,508,012.56
18	KADUNA	168,163,676.84	147,161,178.63	27,603,665.36	342,928,520.83	404,543,868.36
19	KANO	321,704,425.26	227,627,065.05	34,602,079.37	583,933,569.68	686,136,058.12
20	KATSINA	248,589,783.15	140,514,941.71	11,130,653.22	400,235,378.08	467,459,110.93
21	KEBBI	153,540,748.42	78,561,846.66	6,693,568.71	238,796,163.79	278,289,816.91
22	KOGI	153,540,748.42	79,528,736.55	11,418,960.11	244,488,445.08	286,661,952.14
23	KWARA	116,983,427.37	57,517,297.59	13,095,273.52	187,595,998.48	221,541,172.87
24	LAGOS	146,229,284.21	218,648,105.31	1,526,308,198.54	1,891,185,588.07	2,036,566,689.74
25	NASSARAW	95,049,034.73	45,198,869.66	11,137,850.34	151,385,754.73	178,958,002.98
26	NIGER	182,786,605.26	95,824,175.00	13,876,923.71	292,487,703.97	342,862,341.85
27	OGUN	146,229,284.21	90,435,290.32	39,623,297.24	276,287,871.77	332,817,778.32
28	ONDO	131,606,355.79	83,471,519.38	19,370,305.74	234,448,180.91	277,089,360.47
29	OSUN	219,343,926.31	83,047,275.49	16,509,017.67	318,900,219.47	375,552,971.52
30	OYO	241,278,318.94	135,639,399.66	41,991,644.26	418,909,362.86	498,966,519.44
31	PLATEAU	124,294,891.58	77,108,418.98	16,328,335.11	217,731,645.66	256,454,412.73
32	RIVERS	168,163,676.84	125,786,166.15	53,948,689.48	347,898,532.46	416,026,705.37
33	SOKOTO	168,163,676.84	89,680,898.38	9,517,637.88	267,362,213.10	313,291,792.76
34	TARABA	116,983,427.37	55,810,691.70	6,856,595.89	179,650,714.96	210,108,520.23
35	YOBE	124,294,891.58	56,316,587.20	5,710,412.52	186,321,891.30	217,770,095.81
36	ZAMFARA	102,360,498.94	79,076,547.72	5,541,537.89	186,978,584.56	217,945,681.19
37	FCT-ABUJA	43,868,785.26	34,087,022.50	62,000,389.19	139,956,196.95	179,231,056.79
Grand Total		5,559,073,298.82	3,395,443,979.29	2,263,629,319.53	11,318,146,597.63	13,160,555,856.00

66

DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO

STATE GOVERNMENTS

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

SNO	STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS	SNO
1	TABIA	224,566,400.75	9,920,5147	99,205,146.95	1.2993822%	434,125,885
2	ZADAMAWA	224,566,400.75	11,090,0507	110,900,506.76	0.4361211%	409,311,549
3	SAKWA IBOM	224,566,400.75	13,722,8281	137,228,280.85	0.6762522%	451,221,761
4	ANAMBRA	224,566,400.75	14,639,3523	146,393,523.46	2.382478%	536,782,872
5	BAUCHI	224,566,400.75	16,265,1166	162,651,166.47	0.3674744%	467,150,388
6	BAYELSA	224,566,400.75	5,962,6655	59,626,655.02	0.347219%	346,498,496
7	BENUE	224,566,400.75	14,769,6143	147,696,142.81	0.474788%	453,404,323
8	BORNO	224,566,400.75	14,531,3993	145,313,993.26	0.572647%	455,119,029
9	CROSS RIV	224,566,400.75	10,112,9286	101,129,286.41	0.602829%	405,185,329
10	DELTA	224,566,400.75	14,346,5640	143,465,640.39	2.185005%	524,448,477
11	IBONJI	224,566,400.75	7,608,4179	76,084,178.61	0.365440%	364,962,713
12	IEDO	224,566,400.75	11,265,8861	112,658,860.85	1.861516%	475,350,658
13	IKEITI	224,566,400.75	8,346,0192	83,460,192.40	0.412897%	377,908,365
14	IENUGU	224,566,400.75	11,402,2880	114,022,879.59	1.355296%	453,767,080
15	IGOMBE	224,566,400.75	8,239,8375	82,398,374.91	0.261722%	368,663,152
16	IMO	224,566,400.75	13,774,2545	137,742,544.55	1.179326%	471,747,384
17	IJIGAWA	224,566,400.75	15,222,6011	152,226,011.04	0.225056%	448,924,520
18	KADUNA	224,566,400.75	21,236,2169	212,362,169.03	1.253784%	564,066,084
19	KANO	224,566,400.75	32,847,9139	328,479,139.10	1.571658%	713,118,889
20	KATSINA	224,566,400.75	20,277,1261	202,771,261.28	0.505564%	519,097,660
21	KEBBI	224,566,400.75	11,336,9330	113,369,329.58	0.304028%	405,371,044
22	KOGI	224,566,400.75	11,476,4608	114,764,608.10	0.518660%	417,708,134
23	KWARA	224,566,400.75	8,300,0817	83,000,817.10	0.594799%	385,182,109
24	LAGOS	224,566,400.75	31,552,1976	315,521,976.19	69.326315%	3,011,499,927
25	NASSARAWA	224,566,400.75	6,522,4607	65,224,606.71	0.505891%	360,440,101
26	NIGER	224,566,400.75	13,827,9877	138,279,876.78	0.630303%	449,849,528
27	OGUN	224,566,400.75	13,050,3402	130,503,401.70	1.799726%	498,062,415
28	ONDO	224,566,400.75	12,045,4274	120,454,273.83	0.879817%	441,099,663
29	OSUN	224,566,400.75	11,984,2065	119,842,065.14	0.749855%	435,859,837
30	OYO	224,566,400.75	19,573,5570	195,735,569.57	1.907299%	578,443,904
31	PLATEAU	224,566,400.75	11,127,1949	111,271,948.60	0.741648%	423,423,640
32	RIVERS	224,566,400.75	18,151,6779	181,516,778.58	2.450399%	581,917,998
33	SOKOTO	224,566,400.75	12,941,4770	129,414,770.10	0.432300%	431,522,971
34	TARABA	224,566,400.75	8,053,8085	80,538,085.22	0.311433%	368,350,913
35	YOBE	224,566,400.75	8,126,8122	81,268,121.94	0.259372%	367,088,262
36	ZAMFARA	224,566,400.75	11,411,2073	114,112,073.24	0.251702%	404,119,116
Grand Total		8,084,390,426.88	485,063,43	4,850,634,256.13	100.00%	18,800,794,080.00

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS =N=9222624839.09 IS NOT INCLUDED IN THIS TABLE

68

Research & Statistics Dept:
Revenue Accounting & Refunds Dept:

Approved By: Executive Chairman FIRS
Checked by: **MATA T. ALI**
Signature: *[Signature]*
Date: 10-09-2025

Counter reviewed by: **MUMIR MUHAMMAD**
Checked by: **Ben Fev**
Signature: *[Signature]*
Date: 10-09-2025

S/NO	STATES	ACTUAL COLLECTION = N=	% INDICES FOR DERIVATION
1	Abia	142,883,373.69	0.66
2	Adamawa	221,555,940.62	2.32
3	Akwa Ibom	780,555,276.72	0.36
4	Anambra	120,393,073.69	0.34
5	Bauchi	113,757,179.67	0.46
6	Bayelsa	155,551,691.77	0.56
7	Benue	187,612,672.16	0.59
8	Borno	197,500,744.42	2.13
9	Cross River	715,858,686.28	0.36
10	Delta	119,726,531.00	1.81
11	Ebonyi	609,876,222.01	0.40
12	Edo	135,274,626.14	1.32
13	Ekiti	444,026,608.93	2.74
14	Enugu	922,624,839.09	0.25
15	FCT	85,746,210.41	1.15
16	Gombe	386,374,673.25	0.22
17	Imo	73,733,700.29	1.22
18	Jigawa	410,768,829.72	1.53
19	Kaduna	514,911,895.38	0.49
20	Kano	165,634,720.58	0.30
21	Katsina	99,606,677.24	0.50
22	Keabi	169,925,001.71	0.58
23	Kogi	194,870,141.73	67.43
24	Kwara	22,712,919,621.18	0.49
25	Lagos	165,741,820.55	0.61
26	Nasarawa	206,501,840.98	1.75
27	Niger	589,632,399.41	0.86
28	Ogun	288,248,597.37	0.73
29	Ondo	245,669,905.77	1.86
30	Osun	624,875,658.62	0.72
31	Oyo	242,981,177.23	2.38
32	Plateau	802,807,879.11	0.42
33	Rivers	141,631,516.09	0.30
34	Sokoto	102,032,676.94	0.25
35	Taraba	84,976,376.85	0.24
36	Yobe	82,463,361.52	100.00
37	Zamfara	33,684,960,112.00	

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



NON IMPORT EMT COLLECTION FOR THE MONTH

COLLECTIONS INDICES FOR DERIVATION COLLECTIONS STATE SN

SN	STATE	Aug 2025	Jul 2025
1	ABIA	425,707,963.85	580,306,125.11
2	ADAMAWA	142,883,373.69	193,632,393.01
3	AKWA IBOM	221,555,940.62	307,346,029.73
4	ANAMBRA	780,555,276.72	1,061,335,391.32
5	BAUCHI	120,393,073.69	170,118,185.47
6	BAYELSA	113,757,179.67	161,494,831.23
7	BENUE	155,551,691.77	206,792,890.33
8	BORNO	187,612,672.16	251,935,577.89
9	CROSS RIVER	197,500,744.42	266,466,528.39
10	DELTA	715,858,686.28	971,446,237.02
11	EBONYI	119,726,531.00	154,727,173.60
12	EDO	609,876,222.01	837,806,853.18
13	EKITI	135,274,626.14	198,705,343.82
14	ENUGU	444,026,608.93	604,579,265.41
15	GOMBE	85,746,210.41	118,070,460.54
16	IMO	386,374,673.25	507,939,442.01
17	JIGAWA	73,733,700.29	108,678,140.95
18	KADUNA	410,768,829.72	563,828,582.65
19	KANO	514,911,895.38	705,094,949.77
20	KATSINA	165,634,720.58	223,430,018.01
21	KEBBI	99,606,677.24	125,070,138.77
22	KOGI	169,925,001.71	232,925,071.43
23	KWARA	194,870,141.73	277,300,331.97
24	LAGOS	22,712,919,621.18	23,992,458,713.25
25	NASSARAWA	165,741,820.55	236,310,003.83
26	NIGER	206,501,840.98	281,224,416.30
27	OGUN	589,632,399.41	857,560,708.42
28	ONDO	288,248,597.37	401,790,519.56
29	OSUN	245,669,905.77	356,211,681.43
30	OYO	624,876,658.62	903,166,032.61
31	PLATEAU	242,981,177.23	331,338,324.11
32	RIVERS	802,807,879.11	1,104,562,989.29
33	SOKOTO	141,631,516.09	200,510,944.31
34	TARABA	102,032,676.94	136,701,534.06
35	YOBE	84,976,376.85	115,446,734.95
36	ZAMFARA	82,463,361.52	103,774,540.42
37	FCT-ABUJA	922,624,839.09	1,318,233,895.85
Grand Total		33,684,960,111.97	39,168,321,000.00

SOURCE: FEDERAL INLAND REVENUE SERVICE- EMT DIRECTORATE

16 September 2025