

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	8,370,762,027.55	2,224,688,123.08	225,559,455.83	10,595,450,150.63	635,757,373.49	9,734,133,321.31	5,424,543,672.35	5,266,547,254.70	1
2	ADAMAWA	8,905,051,307.64	0.00	239,956,472.36	8,905,051,307.64	1,067,937,250.48	7,597,157,584.79	6,842,283,293.80	6,642,993,489.12	2
3	AKWA IBOM	9,987,805,249.60	29,216,649,140.03	242,186,369.00	36,204,454,389.63	1,228,651,390.28	36,733,616,630.35	9,113,519,275.94	8,848,076,966.93	3
4	ANAMBRA	8,886,368,742.39	1,086,642,448.05	239,506,942.16	9,975,011,190.45	551,502,149.20	9,184,002,099.09	6,879,259,718.13	6,678,892,930.23	4
5	BAUCHI	10,693,005,392.38	0.00	288,134,875.84	10,693,005,392.38	4,358,702,611.38	6,046,167,905.16	7,809,321,099.80	7,581,865,145.44	5
6	BAYELSA	7,909,784,693.43	26,013,469,750.66	213,137,910.90	33,923,254,444.09	1,591,406,097.82	32,118,710,435.37	3,178,679,534.80	3,086,096,636.73	6
7	BENUE	10,025,383,794.35	0.00	270,145,072.30	10,025,383,794.35	373,667,801.18	9,381,570,920.87	8,497,749,995.33	8,250,242,713.91	7
8	BORNO	11,106,688,466.13	0.00	299,282,024.54	11,106,688,466.13	303,409,162.59	10,503,997,279.00	9,226,009,922.35	8,957,291,186.75	8
9	CROSS RIVER	8,989,338,042.19	0.00	242,227,671.80	8,989,338,042.19	3,412,436,713.42	5,334,673,656.98	5,947,718,015.40	5,774,483,510.10	9
10	DELTA	9,076,723,122.46	41,677,066,732.84	244,562,359.59	50,759,789,855.31	2,478,081,765.13	48,031,125,730.59	7,821,147,603.32	7,399,172,430.41	10
11	EBONYI	7,997,607,665.04	0.00	215,504,398.16	7,997,607,665.04	1,822,445,381.99	5,959,657,884.89	4,599,738,473.04	4,271,590,750.52	11
12	EDO	8,358,781,781.83	3,655,388,625.52	225,236,634.84	12,014,170,307.35	2,056,891,678.92	9,732,041,993.59	5,631,209,444.97	5,661,368,393.18	12
13	EKITI	7,993,094,661.64	0.00	215,382,790.28	7,993,094,661.64	2,225,131,589.69	5,562,580,281.66	4,630,191,764.33	4,495,331,810.02	13
14	ENUGU	8,990,113,882.76	144,167.87	242,248,577.68	8,990,258,050.63	856,911,111.59	7,891,098,361.36	5,924,595,488.70	5,752,034,455.04	14
15	GOMBE	8,420,228,998.36	0.00	226,892,398.16	8,420,228,998.36	2,063,865,704.85	6,129,470,895.35	4,059,536,966.75	3,941,298,025.97	15
16	IMO	9,294,454,149.16	3,556,999,692.28	250,449,363.30	12,851,453,841.44	2,122,731,609.40	10,478,272,868.74	7,940,275,870.11	7,709,005,699.14	16
17	JIGAWA	9,997,047,630.12	0.00	269,381,522.97	9,997,047,630.12	299,700,228.84	9,427,965,878.51	8,342,007,403.81	8,099,036,314.38	17
18	KADUNA	11,712,704,059.70	0.00	315,611,786.04	11,712,704,059.70	4,299,928,544.33	7,097,163,729.33	9,381,377,230.57	9,108,133,233.56	18
19	KANO	14,179,532,238.18	0.00	382,083,204.02	14,179,532,238.18	1,492,686,669.69	12,304,762,384.47	14,935,956,588.84	14,500,928,727.03	19
20	KATSINA	10,988,733,935.77	0.00	296,103,609.05	10,988,733,935.77	1,802,985,950.04	8,889,664,376.68	11,370,997,982.45	11,039,803,866.45	20
21	KEBBI	9,439,377,274.17	0.00	254,354,477.45	9,439,377,274.17	395,915,772.93	8,788,107,023.80	7,176,320,280.02	6,967,301,242.74	21
22	KOGI	9,880,178,348.63	144,167.87	266,232,350.71	9,880,322,516.50	1,243,094,540.33	8,370,995,625.46	7,417,252,664.21	7,201,216,178.84	22
23	KWARA	7,957,458,356.55	0.00	214,422,530.57	7,957,458,356.55	1,097,112,993.61	6,645,922,832.37	5,248,483,179.46	5,095,614,737.34	23
24	LAGOS	11,975,534,842.80	0.00	322,694,052.65	11,975,534,842.80	6,937,812,107.78	4,715,028,682.37	8,940,771,089.61	8,680,360,281.17	24
25	NASSARAWA	8,243,943,956.01	0.00	222,142,202.41	8,243,943,956.01	340,866,437.79	7,680,935,315.81	4,682,551,595.11	4,546,166,597.20	25
26	NIGER	10,588,978,957.99	0.00	285,331,768.33	10,588,978,957.99	1,573,513,246.79	8,730,133,942.87	8,667,041,803.94	8,414,603,693.15	26
27	OGUN	8,305,171,742.32	0.00	223,792,052.94	8,305,171,742.32	4,192,518,292.08	3,888,861,397.30	6,183,036,286.07	6,002,947,850.55	27
28	ONDO	8,321,625,217.66	4,260,682,653.85	224,235,410.06	12,582,307,871.51	1,046,563,410.99	11,311,509,050.46	5,905,190,757.68	5,733,194,910.37	28
29	OSUN	8,152,921,436.24	0.00	219,689,499.78	8,152,921,436.24	1,841,457,606.80	6,091,774,329.66	7,998,730,183.50	7,765,757,459.71	29
30	OYO	10,026,491,479.87	0.00	270,174,920.12	10,026,491,479.87	3,013,080,732.01	6,743,235,827.74	10,089,774,030.90	9,795,897,117.37	30
31	PLATEAU	9,334,993,979.63	0.00	251,541,753.94	9,334,993,979.63	1,523,364,895.85	7,560,087,329.84	6,324,936,429.43	6,140,714,980.03	31
32	RIVERS	9,640,839,903.19	22,663,628,304.53	259,783,111.16	32,304,468,207.72	5,025,173,064.44	27,019,512,032.12	7,840,109,339.14	7,611,756,639.95	32
33	SOKOTO	9,852,063,159.41	0.00	265,474,755.79	9,852,063,159.41	1,087,031,031.76	8,499,557,371.86	7,896,203,564.77	7,666,217,053.17	33
34	TARABA	8,611,114,829.54	0.00	232,036,028.34	8,611,114,829.54	591,648,309.10	7,787,430,492.10	5,918,230,989.03	5,745,855,329.15	34
35	YOBE	8,876,953,984.84	0.00	239,199,358.87	8,876,953,984.84	878,629,652.58	7,759,124,973.39	5,950,262,601.19	5,776,953,981.73	35
36	ZAMFARA	8,895,859,304.81	0.00	239,708,783.66	8,895,859,304.81	980,630,071.21	7,675,520,449.94	5,376,460,024.14	5,219,864,101.11	36
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	2,374,617,238.84	2,305,453,629.94	37
		338,988,716,614.35	134,355,503,706.59	9,134,426,495.60	473,344,220,320.94	66,813,222,950.16	397,396,570,875.19	261,346,091,401.78	253,734,069,322.12	

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	8,370,762,027.55	8,145,202,571.72	225,559,455.83	5,424,543,672.35	5,266,547,254.70	157,996,417.64	383,555,873.47	1
2	ADAMAWA	8,905,051,307.64	8,665,094,835.27	239,956,472.36	6,842,283,293.80	6,642,993,489.12	199,289,804.67	439,246,277.04	2
3	AKWA IBOM	8,987,805,249.60	8,745,618,880.60	242,186,369.00	9,113,519,275.94	8,848,076,966.93	265,442,309.01	507,628,678.01	3
4	ANAMBRA	8,888,368,742.39	8,648,861,800.23	239,506,942.16	6,879,259,718.13	6,678,892,930.23	200,366,787.91	439,873,730.07	4
5	BAUCHI	10,693,005,392.38	10,404,870,516.54	288,134,875.84	7,809,321,099.80	7,581,865,145.44	227,455,954.36	515,590,830.21	5
6	BAYELSA	7,909,784,693.43	7,696,646,782.53	213,137,910.90	3,178,679,534.80	3,086,096,635.73	92,582,899.07	305,720,809.97	6
7	BENUE	10,025,383,794.35	9,755,238,722.05	270,145,072.30	8,497,749,995.33	8,250,242,713.91	247,507,281.42	517,652,353.72	7
8	BORNO	11,106,688,466.13	10,807,406,441.59	299,282,024.54	9,226,009,922.35	8,957,291,186.75	268,718,735.60	568,000,760.14	8
9	CROSS RIVER	8,989,338,042.19	8,747,110,370.40	242,227,671.80	5,947,718,015.40	5,774,483,510.10	173,234,505.30	415,462,177.10	9
10	DELTA	9,076,723,122.46	8,832,140,762.88	244,582,359.59	7,621,147,603.32	7,399,172,430.41	221,975,172.91	466,557,532.50	10
11	EBONYI	7,997,607,665.04	7,782,103,266.88	215,504,398.16	4,399,738,473.04	4,271,590,750.52	128,147,722.52	343,652,120.68	11
12	EDO	8,358,781,781.83	8,133,545,146.99	225,236,634.84	5,831,209,444.97	5,661,368,393.18	169,841,051.80	395,077,686.63	12
13	EKITI	7,993,094,661.64	7,777,711,871.35	215,382,790.28	4,630,191,764.33	4,495,331,810.02	134,859,954.30	350,242,744.58	13
14	ENUGU	8,990,113,882.76	8,747,865,305.08	242,248,577.68	5,924,595,488.70	5,752,034,455.04	172,561,033.65	414,809,611.33	14
15	GOMBE	8,420,228,998.36	8,193,336,600.20	226,892,398.16	4,059,536,966.75	3,941,298,025.97	118,238,940.78	345,131,338.94	15
16	IMO	9,294,454,149.16	9,044,004,785.86	250,449,363.30	7,940,275,870.11	7,709,005,699.14	231,270,170.97	481,719,534.27	16
17	JIGAWA	9,997,047,630.12	9,727,666,107.15	269,381,522.97	8,342,007,403.81	8,099,036,314.38	242,971,089.43	512,352,612.40	17
18	KADUNA	11,712,704,059.70	11,397,092,273.66	315,611,786.04	9,381,377,230.57	9,108,133,233.56	273,243,997.01	588,855,793.05	18
19	KANO	14,179,632,238.18	13,797,449,034.16	382,083,204.02	14,935,956,588.84	14,500,928,727.03	435,027,861.81	817,111,065.83	19
20	KATSINA	10,988,733,935.77	10,692,630,326.72	296,103,609.05	11,370,997,982.45	11,039,803,866.45	331,194,115.99	627,297,725.04	20
21	KEBBI	9,439,377,274.17	9,185,022,796.73	254,354,477.45	7,176,320,280.02	6,967,301,242.74	209,019,037.28	463,373,514.73	21
22	KOGI	9,880,178,348.63	9,613,945,997.92	266,232,350.71	7,417,252,664.21	7,201,216,178.84	216,036,485.37	482,268,836.08	22
23	KWARA	7,957,458,356.55	7,743,035,825.98	214,422,530.57	5,248,483,179.46	5,095,614,737.34	152,868,442.12	367,290,972.69	23
24	LAGOS	11,975,534,842.80	11,652,840,790.15	322,694,052.65	8,940,771,089.61	8,680,360,281.17	260,410,808.44	583,104,861.09	24
25	NASSARAWA	8,243,943,956.01	8,021,801,753.60	222,142,202.41	4,682,551,595.11	4,546,166,697.20	136,384,897.92	358,527,200.32	25
26	NIGER	10,588,978,957.99	10,303,647,189.66	285,331,768.33	8,667,041,803.94	8,414,603,693.15	252,438,110.79	537,769,879.12	26
27	OGUN	8,305,171,742.32	8,081,379,699.38	223,792,052.94	6,183,036,286.07	6,002,947,850.55	180,088,435.52	403,880,488.45	27
28	ONDO	8,321,625,217.66	8,097,389,807.60	224,235,410.06	5,905,190,757.68	5,733,194,910.37	171,995,847.31	396,231,257.37	28
29	OSUN	8,152,921,436.24	7,933,291,936.46	219,689,499.78	7,988,730,183.50	7,765,757,459.71	232,972,723.79	452,662,223.57	29
30	OYO	10,026,491,479.87	9,756,316,559.75	270,174,920.12	10,089,774,030.90	9,795,697,117.37	293,876,913.52	564,051,833.64	30
31	PLATEAU	9,334,993,979.63	9,083,452,225.69	251,541,753.94	6,324,938,429.43	6,140,714,980.03	184,221,449.40	435,763,203.34	31
32	RIVERS	9,640,839,903.19	9,381,086,792.03	259,783,111.16	7,840,109,339.14	7,611,756,639.95	228,352,699.20	488,135,810.36	32
33	SOKOTO	9,852,063,159.41	9,586,588,403.62	265,474,755.79	7,896,203,564.77	7,666,217,053.17	229,886,511.60	495,461,287.39	33
34	TARABA	8,611,114,829.54	8,379,078,801.20	232,036,028.34	5,918,230,989.03	5,745,855,329.15	172,375,659.87	404,411,688.22	34
35	YOBE	8,876,953,884.84	8,637,754,625.97	239,199,358.87	5,950,262,601.19	5,776,953,881.73	173,308,619.45	412,507,978.33	35
36	ZAMFARA	8,895,859,304.81	8,656,150,521.15	239,708,783.66	5,376,460,024.14	5,219,864,101.11	156,595,923.03	396,304,706.70	36
37	FCT-ABUJA	0.00	0.00	0.00	2,374,617,238.84	2,305,453,629.94	69,163,608.90	69,163,608.90	37
		338,988,716,614.35	329,854,290,118.76	9,134,426,495.60	261,346,091,401.78	253,734,069,322.12	7,612,022,079.66	16,746,448,575.26	

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

	=N=
BALANCE AS AT 30TH NOVEMBER, 2025	563,042,422,907.23
GRAND TOTAL	563,042,422,907.23


ZANNA-IBRAHIM, AMSA

BANKING SERVICES DEPARTMENT


OKOROAFOR, CHINYERE NNENNA

BANKING SERVICES DEPARTMENT


ANGYU DANIELLA

BANKING SERVICES DEPARTMENT

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DESCRIPTION	Nov 2025	Oct 2025	INCREASE/DECI
Federal Government	68,017,426,768.68	93,842,451,659.93	-25,825,024,891
FCT-ABUJA	4,858,387,626.33	6,703,032,261.42	-1,844,644,635
	72,875,814,395.02	100,545,483,921.36	-27,669,669,526
	15.00		

Distribution of EGN Value Added Tax (VAT)

DESCRIPTION	Nov 2025	Oct 2025	INCREASE/DECREA
Federal Government	72,875,814,395.02	100,545,483,921.36	-27,669,669,526.3
State Governments	242,919,381,316.73	335,151,613,071.19	-92,232,231,754.4
Local Governments	170,043,566,921.71	234,606,129,149.83	-64,562,562,228.1
100.00%	485,838,762,633.45	670,303,226,142.38	-184,464,463,508.9
FIRS -VAT Cost of Collections	19,371,622,573.49	25,071,248,949.18	-5,699,626,375.69
NCS -IMPORT VAT Cost of Collections	3,150,074,342.80	3,721,844,957.28	-571,770,614.48
0.00%	22,521,696,916.29	28,793,093,906.46	-6,271,396,990.17
NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	16,215,621,779.73	20,731,027,612.65	-4,515,405,832.92
0.00%	38,466,341,577.76	0.00	38,466,341,577.76
LESS 0.5% TO RMAFC FROM VAT	54,681,963,357.49	20,731,027,612.65	33,950,935,744.84
	563,042,422,907.23	719,827,347,661.49	-156,784,924,754.26

Distribution of Value Added Tax (VAT)

DESCRIPTION	Nov 2025	Oct 2025	INCREASE/DECREASE
VT FOR DISTRIBUTION	563,042,422,907.23	719,827,347,661.49	-156,784,924,754.26
VT DEDUCTIONS AT SOURCE	-77,203,660,273.78	-49,524,121,519.11	-27,679,538,754.67
	485,838,762,633.45	670,303,226,142.38	-184,464,463,508.93

TOTAL VALUE ADDED TAX (VAT)

EDERATION ACCOUNT: November, 2025



NON IMPORT VAT COLLECTION FOR THE MONTH

SN STATE COLLECTIONS INDICES FOR DERIVATION COLLECTIONS

SN	STATE	Nov 2025	Oct 2025
1	ABIA	1,094,007,557.00	1,334,851,730.38
2	ADAMAWA	5,594,418,601.37	3,757,335,664.15
3	AKWA IBOM	850,928,493.87	1,415,254,379.64
4	ANAMBRA	4,932,210,434.42	5,746,287,553.37
5	BAUCHI	2,101,551,776.10	1,455,886,176.29
6	BAYELSA	10,916,889,100.47	13,105,251,414.21
7	BENUE	626,948,161.36	709,135,932.62
8	BORNO	1,990,869,798.37	2,021,568,162.51
9	CROSS RIVER	308,266,491.61	446,022,142.09
10	DELTA	4,010,195,020.07	13,483,097,032.20
11	EBONYI	3,498,265,593.38	2,498,864,143.16
12	EDO	4,200,647,012.02	9,754,202,944.52
13	EKITI	1,732,504,405.54	5,990,469,709.79
14	ENUGU	1,681,311,227.78	2,440,066,680.78
15	GOMBE	622,074,937.85	2,381,723,234.82
16	IMO	1,794,325,286.38	1,244,799,726.56
17	JIGAWA	2,264,116,666.38	3,097,656,015.31
18	KADUNA	11,222,033,022.89	11,874,783,125.76
19	KANO	7,933,688,264.14	10,070,181,618.79
20	KATSINA	3,216,965,997.46	5,112,335,819.18
21	KEBBI	1,858,811,396.13	2,324,897,552.16
22	KOGI	2,079,195,541.62	3,331,873,447.15
23	KWARA	2,289,260,852.27	2,963,939,332.03
24	LAGOS	221,087,525,772.89	286,239,749,548.02
25	NASSARAWA	2,484,655,462.67	3,824,996,648.66
26	NIGER	6,645,341,936.74	6,221,987,833.58
27	OGUN	2,688,976,219.52	5,200,358,905.81
28	ONDO	2,404,688,405.39	2,871,464,978.90
29	OSUN	1,054,872,048.69	1,072,760,399.08
30	OYO	24,746,209,217.90	31,644,825,482.14
31	PLATEAU	2,388,828,224.59	3,473,630,447.47
32	RIVERS	30,950,514,839.07	7,6320
33	SOKOTO	2,772,303,452.55	0.6836
34	TARABA	2,029,192,926.96	0.5004
35	YOBE	5,010,000,970.41	1.2354
36	ZAMFARA	2,716,937,049.20	0.6700
37	FCT-ABUJA	21,739,173,602.21	5.3606
Grand Total		405,538,705,767.27	533,735,099,797.52
		405,538,705,767.27	100.00
			533,735,099,797.52
			100.00

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
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
10	October	872,629,904,298.89	625,133,000,000.00	247,496,904,298.89	808,629,470,249.15
11	November	719,827,347,661.49	625,133,000,000.00	94,694,347,661.49	903,323,817,910.64
12	December	563,042,422,907.23	625,133,000,000.00	- 62,090,577,092.77	841,233,240,817.87
	TOTAL	8,342,829,240,817.87	7,501,596,000,000.00	841,233,240,817.87	

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Prepared by: MATIA TALI Signature: _____ Date: 9-12-2025
 Checked by: Hen O. Firs Signature: _____ Date: 9/12/25
 Counter reviewed by: Maria M. S. S. S. Signature: _____ Date: 9-12-2025
 Signature: _____ Date: _____
 Approved By: Executive Chairman FIRS Signature: _____ Date: _____

Research & Statistics Dept:

S/NO	STATES	ACTUAL COLLECTION =N=	% INDICES FOR DERIVATION
1	ABIA	1,094,007,557.00	0.27
2	ADAMAWA	5,594,418,601.37	1.38
3	AKWA IBOM	850,928,493.87	0.21
4	ANAMBRA	4,932,210,434.42	1.22
5	BAUCHI	2,101,551,776.10	0.52
6	BAYELSA	10,916,889,100.47	2.69
7	BENUE	626,948,161.36	0.15
8	BORNO	1,990,869,798.37	0.49
9	CROSS RIVER	308,266,491.61	0.08
10	DELTA	4,010,195,020.07	0.99
11	EBONYI	3,498,265,593.38	0.86
12	EDO	4,200,647,012.02	1.04
13	EKITI	1,732,504,405.54	0.43
14	ENUGU	1,681,311,227.78	0.41
15	GOMBE	622,074,937.85	0.15
16	IMO	2,264,116,666.38	0.44
17	JIGAWA	11,222,033,022.89	0.56
18	KADUNA	7,933,688,264.14	1.96
19	KANO	3,216,965,997.46	0.79
20	KATSINA	1,858,811,396.13	0.46
21	KEBBI	2,079,195,541.62	0.51
22	KOGI	2,289,260,852.27	0.56
23	KWARA	221,087,525,772.89	54.52
24	LAGOS	2,404,688,405.39	0.59
25	NASARAWA	2,484,655,462.67	0.61
26	NIGER	6,645,341,936.74	1.64
27	OGUN	2,688,976,219.52	0.66
28	OYO	1,054,872,048.69	0.26
29	OSUN	24,746,209,217.90	6.10
30	PLATEAU	2,388,828,224.59	0.59
31	RIVERS	30,950,514,839.07	7.63
32	SOKOTO	2,772,303,452.55	0.68
33	TARABA	2,029,192,926.96	0.50
34	YOB	5,010,000,970.41	1.24
35	ZAMFARA	2,716,937,049.20	0.67
36	FCT	21,739,173,602.21	5.36
37	FCT	405,538,705,767.28	100.00

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

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	173,702,549,098.94		698,927,355,199.95		872,629,904,298.89	
OCTOBER	186,092,247,863.97		533,735,099,797.52		719,827,347,661.49	
NOVEMBER	157,503,717,139.95		405,538,705,767.28		563,042,422,907.23	
DECEMBER						
TOTAL	1,838,933,054,540.11		5,854,335,261,011.85		7,693,268,315,551.96	

Prepared by.....
 OKOROAFOR, CHINYERE NNENNA
 MANAGER

Checked by.....
 NWABUKO, CATHERINE
 MANAGER

Authorised by.....
 ANGYU, DANIELLA
 PRINCIPAL MANAGER

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DISTRIBUTION OF VAT TO STATE GOVERNMENTS

SNO STATES EQUALITY 50% POPULATION 30% DERIVATION 20% GROSS GROSS Oct 2025

1	ABIA	3,373,880,296.07	2833999	1,490,455,782.53	0.26977	138,486,692.47	5,002,822,771.07	6,887,346,627.85
2	ADAMAWA	3,373,880,296.07	3168101	1,666,166,991.84	1.37950	708,178,406.47	5,748,225,294.38	7,449,370,787.46
3	AKWA IB	3,373,880,296.07	3920208	2,061,714,447.44	0.20983	107,716,141.35	5,543,310,884.85	7,686,109,741.87
4	ANAMBRA	3,373,880,296.07	4182032	2,199,412,835.76	1.21621	624,351,728.88	6,197,644,860.71	8,447,484,306.87
5	BAUCHI	3,373,880,296.07	4646465	2,443,667,279.91	0.51821	266,028,282.55	6,083,575,861.30	8,218,443,936.01
6	BAYELSA	3,373,880,296.07	1703358	895,829,455.42	2.69195	1,381,931,828.44	5,651,641,579.92	7,619,823,483.22
7	BENUE	3,373,880,296.07	4219244	2,218,983,358.05	0.1546	79,363,233.52	5,672,226,887.63	7,809,932,482.06
8	BORNO	3,373,880,296.07	4151193	2,183,193,999.46	0.49092	252,017,430.54	5,809,091,726.07	7,933,704,110.87
9	CROSS RI	3,373,880,296.07	2888966	1,519,364,008.33	0.07601	39,022,405.79	4,932,266,770.18	6,809,967,244.89
10	DELTA	3,373,880,296.07	4098391	2,155,424,389.72	0.98886	507,636,936.26	6,036,941,622.05	9,407,513,825.06
11	EBONYI	3,373,880,296.07	2173501	1,143,086,900.81	0.86262	442,833,532.82	4,959,800,729.70	6,561,656,378.04
12	EDO	3,373,880,296.07	3218332	1,692,584,062.14	1.03582	531,745,605.59	5,598,209,963.80	8,276,987,015.89
13	EKITI	3,373,880,296.07	2384212	1,253,903,957.69	0.42721	219,311,834.98	4,847,096,088.74	7,175,197,303.98
14	ENUGU	3,373,880,296.07	3267298	1,713,077,047.50	0.41459	212,831,464.88	5,299,788,808.44	7,340,304,627.03
15	GOMBE	3,373,880,296.07	2353879	1,237,951,236.73	0.15339	78,746,348.74	4,690,577,881.54	6,677,084,604.41
16	IMO	3,373,880,296.07	3934899	2,069,440,733.13	0.44245	227,137,529.84	5,670,458,559.03	7,674,281,429.06
17	JIGAWA	3,373,880,296.07	4346649	2,287,039,991.29	0.5583	286,606,821.39	5,947,527,108.74	8,218,947,200.56
18	KADUNA	3,373,880,296.07	6066562	3,190,524,207.31	2.76719	1,420,558,958.82	7,984,663,462.20	10,623,437,564.16
19	KANO	3,373,880,296.07	9383682	4,935,062,820.55	1.56633	1,004,298,589.85	9,313,241,706.46	12,792,265,293.89
20	KATSINA	3,373,880,296.07	5792578	3,046,430,635.96	0.79326	407,224,774.56	6,827,535,706.59	9,532,462,477.87
21	KEBBI	3,373,880,296.07	3238628	1,703,258,127.50	0.45836	235,300,606.95	5,312,439,030.52	7,311,563,337.34
22	KOGI	3,373,880,296.07	3278487	1,724,220,759.12	0.5127	263,198,285.71	5,361,299,340.89	7,473,335,746.10
23	KWARA	3,373,880,296.07	2371089	1,247,002,314.03	0.5645	289,789,738.29	4,910,672,348.38	6,766,384,162.31
24	LAGOS	3,373,880,296.07	9013534	4,740,394,711.28	54.517	7,986,717,271.19	36,100,992,278.54	48,958,819,444.20
25	NASSARA	3,373,880,296.07	1863275	979,932,949.24	0.61268	314,524,076.86	4,668,337,322.17	6,511,512,791.57
26	NIGER	3,373,880,296.07	3950249	2,077,513,599.86	1.63865	841,211,213.99	6,292,605,109.92	8,342,061,348.80
27	OGUN	3,373,880,296.07	3728098	1,960,680,022.10	0.66306	340,388,345.93	5,674,948,664.10	8,046,084,296.82
28	ONDO	3,373,880,296.07	3441024	1,809,702,162.44	0.59296	304,401,319.30	5,487,983,777.81	7,530,531,112.17
29	OSUN	3,373,880,296.07	3423535	1,800,504,353.55	0.26012	133,532,661.69	5,307,917,311.31	7,280,537,419.14
30	OYO	3,373,880,296.07	5591589	2,940,726,569.98	6.10206	3,132,538,384.94	9,447,145,250.99	12,887,063,788.19
31	PLATEAU	3,373,880,296.07	3178712	1,671,747,125.32	0.58905	302,393,633.01	5,348,021,054.39	7,419,640,836.97
32	RIVERS	3,373,880,296.07	5185400	2,727,103,790.35	7.63195	3,917,920,313.10	10,018,904,399.52	13,993,929,792.99
33	SOKOTO	3,373,880,296.07	3696999	1,944,324,446.68	0.68361	350,936,456.71	5,669,141,199.45	7,907,880,747.45
34	TARABA	3,373,880,296.07	2300736	1,210,002,288.39	0.50037	256,868,624.93	4,840,751,209.39	7,360,267,523.19
35	YOBE	3,373,880,296.07	2321591	1,220,970,342.84	1.23539	634,198,968.02	5,229,049,606.92	6,533,908,183.89
36	ZAMFARA	3,373,880,296.07	3258846	1,714,417,090.79	0.66996	343,927,812.18	5,432,225,199.03	7,685,772,099.03
und Total		121,459,690,658.36	138568341	72,875,814,395.02	94.64	48,583,876,263.35	242,919,381,316.73	335,151,613,071.19

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS 5.36% 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

SNO	STATES	EQUALITY	50% POPULATION	30% DERIVATION	20% GROSS DEDUCTION	NET VAT	PMGROSS
1	ABIA	867,403,512.71	1,032,845,118.57	0.2697666496	91,744,114.48	2,991,992,745.75	4,118,770,456.88
2	ADAMAWA	306,792,574.52	1,154,607,906.70	1.379502997	469,151,220.49	3,930,551,701.71	5,105,944,993.93
3	AKWAIBO	405,265,229.05	1,428,711,759.10	0.209826703	71,359,361.87	4,905,336,350.03	6,793,769,864.17
4	ANAMBRA	306,792,574.52	1,524,132,978.49	1.216212007	413,618,055.76	4,244,543,608.77	5,790,623,155.91
5	BAUCHI	196,945,309.07	1,693,394,632.06	0.518212379	176,237,362.80	4,066,577,303.92	5,495,422,353.16
6	BAYELSA	878,778,123.63	620,785,326.84	2.691947512	915,496,713.84	2,415,060,164.31	3,221,018,137.97
7	BENUE	526,487,105.43	1,537,694,815.51	0.154596381	52,576,240.01	4,116,758,160.94	5,669,621,470.11
8	BORNO	965,876,167.24	1,512,893,768.24	0.490919799	166,955,507.32	4,645,725,442.80	6,356,998,614.65
9	CROSS RIV	977,250,778.16	1,052,877,728.90	0.076014074	25,851,408.53	3,055,979,915.59	4,219,825,481.59
10	DELTA	746,181,636.33	1,493,650,187.72	0.988856295	336,297,303.10	4,576,129,127.15	7,034,935,201.96
11	EBONYI	428,014,450.89	792,127,978.19	0.862621876	293,366,601.55	2,513,509,030.63	3,282,769,430.35
12	EDO	977,250,778.16	1,172,914,491.55	1.035819011	352,268,718.69	3,502,433,988.40	5,203,730,270.19
13	EKITI	757,556,247.25	868,921,169.64	0.427210617	145,288,834.15	2,771,766,251.05	4,150,333,486.91
14	ENUGU	867,403,512.71	1,187,115,570.27	0.41487117	140,995,744.28	3,195,514,827.26	4,428,775,328.63
15	GOMBE	208,319,919.99	857,866,370.05	0.153394714	52,167,568.63	2,118,353,858.67	3,060,060,860.44
16	IMO	965,876,167.24	1,434,065,863.90	0.442454755	150,473,169.43	4,550,415,200.57	6,179,954,859.13
17	JIGAWA	965,876,167.24	1,584,856,202.15	0.558298538	189,870,149.71	4,740,602,519.09	6,550,883,962.33
18	KADUNA	526,487,105.43	2,210,946,068.86	2.767191605	941,086,261.90	5,678,519,436.18	7,580,078,461.30
19	KANO	833,279,679.95	3,419,863,644.24	1.956333181	665,323,744.49	8,918,467,068.68	12,271,997,683.31
20	KATSINA	734,807,025.41	2,111,093,162.43	0.793257450	269,776,652.68	6,115,676,840.53	8,514,916,967.97
21	KEBBI	306,792,574.52	1,180,311,327.09	0.458356100	155,881,012.36	3,642,984,913.97	5,015,480,379.77
22	KOGI	306,792,574.52	1,194,837,857.83	0.512699654	174,362,555.88	3,675,992,988.23	5,124,046,712.01
23	KWARA	757,556,247.25	864,138,519.23	0.564498732	191,978,755.86	2,813,673,522.34	3,877,669,412.09
24	LAGOS	196,945,309.07	3,284,963,965.40	54.5169974218	540,529,399.38	4,022,438,673.84	12,726,937,942.69
25	NASSARAW	428,014,450.89	679,066,749.25	0.612680227	208,364,662.33	2,315,445,862.47	3,243,362,567.02
26	NIGER	746,181,636.33	1,439,660,139.89	1.638645545	557,282,266.90	4,743,124,043.13	6,322,114,171.44
27	OGUN	196,945,309.07	1,358,697,663.92	0.663062781	225,499,120.67	3,781,142,093.65	5,362,827,431.06
28	ONDO	977,250,778.16	1,254,074,133.86	0.592961503	201,658,578.07	3,432,983,490.09	4,710,635,920.01
29	OSUN	295,417,963.60	1,247,700,303.71	0.260116244	88,462,187.83	4,631,580,455.13	6,362,368,170.87
30	OYO	624,959,759.96	2,037,843,133.93	6.102058587	2,075,231,598.54	7,738,034,492.43	10,594,800,501.34
31	PLATEAU	867,403,512.71	1,158,475,063.87	0.589050611	200,328,534.02	3,226,207,110.60	4,480,122,224.63
32	RIVERS	526,487,105.43	1,889,808,386.61	7.631950884	2,595,528,301.71	7,011,823,793.75	9,808,963,402.96
33	SOKOTO	526,487,105.43	1,347,363,697.20	0.683610075	232,486,991.23	4,106,337,793.86	5,724,798,381.23
34	TARABA	757,556,247.25	838,498,512.78	0.50036973	170,169,307.33	2,766,224,067.36	4,272,041,212.36
35	YOBE	867,403,512.71	846,099,074.72	1.235394032	420,141,615.67	3,133,644,203.10	3,873,358,231.69
36	ZAMFARA	537,861,716.35	1,188,044,183.64	0.669957518	227,843,932.22	2,953,749,832.21	4,204,361,981.24
37	FCT-ABUJA	659,083,592.72	512,122,620.18	5.360566894	1,823,059,830.63	2,994,266,043.53	3,871,809,736.54
Grand Total		85,021,783,460.85	51,013,070,076.51	0.2697664961302	34,008,713,384.34	170,043,566,921.71	234,606,129,149.83

DISTRIBUTION OF NET VAT TO STATE GOVERNMENTS AND LGCS

SNO	STATES	GROSS	DEDUCTION	STATE NET VAT	LGCS GROSS	LGCS NETVAT
1	ABIA	5,002,822,771.07	0.00	2,991,992,745.75	2,991,992,745.75	2,991,992,745.75
2	ADAMAWA	5,748,225,294.38	0.00	3,930,551,701.71	3,930,551,701.71	3,930,551,701.71
3	AKWA IBOM	5,543,310,884.85	0.00	4,905,336,350.03	4,905,336,350.03	4,905,336,350.03
4	ANAMBRA	6,197,644,860.71	0.00	4,244,543,608.77	4,244,543,608.77	4,244,543,608.77
5	BAUCHI	6,083,575,861.30	0.00	4,066,577,303.92	4,066,577,303.92	4,066,577,303.92
6	BAYELSA	5,651,641,579.92	0.00	2,415,060,164.31	2,415,060,164.31	2,415,060,164.31
7	BENUE	5,672,226,887.63	0.00	4,116,758,160.94	4,116,758,160.94	4,116,758,160.94
8	BORNO	5,809,091,726.07	0.00	4,645,725,442.80	4,645,725,442.80	4,645,725,442.80
9	CROSS RIVER	4,932,266,710.18	0.00	3,055,979,915.59	3,055,979,915.59	3,055,979,915.59
10	DELTA	6,036,941,622.05	0.00	4,576,129,127.15	4,576,129,127.15	4,576,129,127.15
11	EBONYI	4,959,800,729.70	0.00	2,513,509,030.63	2,513,509,030.63	2,513,509,030.63
12	EDO	5,598,209,963.80	0.00	3,502,433,988.40	3,502,433,988.40	3,502,433,988.40
13	EKITI	4,847,096,088.74	0.00	2,771,766,251.05	2,771,766,251.05	2,771,766,251.05
14	ENUGU	5,299,788,808.44	0.00	3,195,514,827.26	3,195,514,827.26	3,195,514,827.26
15	GOMBE	4,690,577,881.54	0.00	2,118,353,858.67	2,118,353,858.67	2,118,353,858.67
16	IMO	5,670,458,559.03	0.00	4,550,415,200.57	4,550,415,200.57	4,550,415,200.57
17	JIGAWA	5,947,527,108.74	0.00	4,740,602,519.09	4,740,602,519.09	4,740,602,519.09
18	KADUNA	7,984,963,462.20	0.00	5,678,519,436.18	5,678,519,436.18	5,678,519,436.18
19	KANO	9,313,241,706.46	0.00	8,918,467,068.68	8,918,467,068.68	8,918,467,068.68
20	KATSINA	6,827,535,706.59	0.00	6,115,676,840.53	6,115,676,840.53	6,115,676,840.53
21	KEBBI	5,312,439,030.52	0.00	3,642,984,913.97	3,642,984,913.97	3,642,984,913.97
22	KOGI	5,361,299,340.89	0.00	3,675,992,988.23	3,675,992,988.23	3,675,992,988.23
23	KWARA	4,910,672,348.38	0.00	2,813,673,522.34	2,813,673,522.34	2,813,673,522.34
24	LAGOS	36,100,992,278.54	10,886,025,186.97	25,214,967,091.57	24,022,438,673.84	24,022,438,673.84
25	NASSARAWA	4,668,337,322.17	0.00	2,315,445,862.47	2,315,445,862.47	2,315,445,862.47
26	NIGER	6,292,605,109.92	0.00	4,743,124,043.13	4,743,124,043.13	4,743,124,043.13
27	OGUN	5,674,948,664.10	0.00	3,781,142,093.65	3,781,142,093.65	3,781,142,093.65
28	ONDO	5,487,983,777.81	0.00	3,432,983,490.09	3,432,983,490.09	3,432,983,490.09
29	OSUN	5,307,917,311.31	0.00	4,631,580,455.13	4,631,580,455.13	4,631,580,455.13
30	OYO	9,447,145,250.99	0.00	7,738,034,492.43	7,738,034,492.43	7,738,034,492.43
31	PLATEAU	5,348,021,054.39	0.00	3,226,207,110.60	3,226,207,110.60	3,226,207,110.60
32	RIVERS	10,018,904,399.52	0.00	7,011,823,793.75	7,011,823,793.75	7,011,823,793.75
33	SOKOTO	5,669,141,199.45	0.00	4,106,337,793.86	4,106,337,793.86	4,106,337,793.86
34	TARABA	4,840,751,209.39	0.00	2,766,224,067.36	2,766,224,067.36	2,766,224,067.36
35	YOBE	5,229,049,606.92	0.00	3,133,644,203.10	3,133,644,203.10	3,133,644,203.10
36	ZAMFARA	5,432,225,199.03	0.00	2,953,749,832.21	2,953,749,832.21	2,953,749,832.21
37	FCT-ABUJA	0.00	0.00	2,994,266,043.53	2,994,266,043.53	2,994,266,043.53
Grand Total		242,919,381,316.73	10,886,025,186.97	232,033,356,129.76	170,043,566,921.71	170,043,566,921.71

GROSS SUMMARY OF STATUTORY REVENUE ALLOCATION AND VAT

FEDERATION ACCOUNT: November, 2025

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GRANDSUM

1	2	3	4		5		6		7		8		9		10	11
			STATES	NO OF LGOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCS STATUTORY REVENUE	LGCS NET STATUTORY	NET VAT TO LGOVTS	TOTAL PAID (5+6+8+9)	SNO				
1	ABIA	17	10,595,450,150.63	9,734,133,321.31	5,002,822,771.07	5,424,543,672.35	5,266,547,254.70	2,991,992,745.75	22,995,496,092.84	1						
2	ADAMAWA	21	8,905,051,307.64	7,597,157,984.79	5,748,225,294.38	6,842,283,293.80	6,642,993,489.12	3,930,551,701.71	23,918,928,070.01	2						
3	AKWA IBOM	31	38,204,454,399.63	36,733,616,630.35	5,543,310,984.85	9,113,519,275.94	8,848,076,966.93	4,905,336,350.03	56,030,340,832.16	3						
4	ANAMBRA	21	9,975,011,190.45	9,184,002,089.09	6,197,644,860.71	6,879,259,718.13	6,678,892,930.23	4,244,543,608.77	26,305,083,498.79	4						
5	BAUCHI	20	10,693,005,392.38	6,046,167,905.16	6,083,575,961.30	7,809,321,099.80	7,581,865,145.44	4,066,577,303.92	23,778,186,215.82	5						
6	BAYELSA	8	33,923,254,444.09	32,118,710,435.37	5,651,641,579.92	3,178,679,534.80	3,086,096,635.73	2,415,060,164.31	43,271,508,815.32	6						
7	BENUE	23	10,025,383,794.35	9,381,570,920.87	5,672,226,887.63	8,497,749,995.33	8,250,242,713.91	4,116,758,160.94	27,420,798,683.35	7						
8	BORNO	27	11,106,888,466.13	10,503,997,279.00	5,809,091,726.07	9,226,009,922.35	8,957,291,186.75	4,645,725,442.80	29,916,105,634.61	8						
9	CROSS RIVER	18	8,989,338,042.19	5,334,673,656.98	4,932,266,710.18	5,947,718,015.40	5,774,483,510.10	3,055,979,915.59	19,097,403,792.85	9						
10	DELTA	25	50,753,789,855.31	48,031,125,730.58	6,036,941,622.05	7,621,147,603.32	7,399,172,430.41	4,576,129,127.15	66,043,368,910.20	10						
11	EBONYI	13	7,997,607,665.04	5,959,657,884.85	4,959,800,729.70	4,399,738,473.04	4,271,590,750.52	2,513,509,030.63	17,704,558,395.74	11						
12	EDO	18	12,014,170,307.35	9,732,041,993.55	5,598,209,963.80	5,831,209,444.97	5,661,368,393.18	3,502,433,988.40	24,494,054,338.97	12						
13	EKITI	16	7,993,094,661.64	5,562,580,281.66	4,847,096,088.74	4,630,191,764.33	4,495,331,810.02	2,771,766,251.05	17,666,774,431.47	13						
14	ENUGU	17	8,990,258,050.63	7,891,098,361.35	5,299,788,808.44	5,924,595,488.70	5,752,034,455.04	3,195,514,827.26	22,138,436,452.11	14						
15	GOMBE	11	8,420,228,998.36	6,129,470,895.35	4,690,577,881.54	4,059,536,966.75	3,941,298,025.97	2,118,353,858.67	16,879,700,661.52	15						
16	IMO	27	12,851,453,841.44	10,478,272,868.74	5,670,458,559.03	7,940,275,870.11	7,709,005,699.14	4,550,415,200.57	28,408,152,327.48	16						
17	IGAWA	27	9,997,047,630.12	7,097,163,729.33	7,994,963,462.20	9,361,377,230.57	8,099,036,314.38	4,740,602,519.09	28,215,131,820.72	17						
18	KADUNA	23	11,712,704,059.70	9,427,965,878.51	7,994,963,462.20	9,361,377,230.57	8,099,036,314.38	4,740,602,519.09	29,868,779,861.28	18						
19	KANO	44	14,179,532,238.18	12,304,762,364.47	9,313,241,706.46	14,935,956,588.84	14,509,928,727.03	8,918,467,068.68	45,037,399,866.63	19						
20	KATSINA	34	10,988,733,935.77	8,889,664,376.68	6,827,535,706.59	11,370,997,982.45	11,039,803,866.45	6,115,676,840.53	32,872,680,790.25	20						
21	KEBBI	21	9,439,377,274.17	8,789,107,023.80	5,312,439,030.52	7,176,320,280.22	6,967,301,242.74	3,642,984,913.97	24,711,832,211.03	21						
22	KOGI	21	9,880,322,516.50	8,370,995,625.46	5,361,299,340.89	7,417,252,664.21	7,201,216,178.84	3,675,992,988.23	24,609,504,133.41	22						
23	KWARA	16	7,957,458,356.55	6,645,922,832.37	4,910,672,348.38	5,248,483,179.46	5,095,614,737.34	2,813,673,522.34	19,465,883,440.44	23						
24	LAGOS	20	11,975,534,842.80	4,715,028,682.37	25,214,967,091.57	8,940,771,089.61	8,680,360,281.17	24,022,438,673.84	62,632,794,728.96	24						
25	NASSARAWA	13	8,243,943,956.01	7,680,935,315.81	4,668,337,322.17	4,662,551,595.11	4,546,166,597.20	2,315,445,862.47	19,210,885,097.64	25						
26	NIGER	25	10,588,978,957.99	8,730,133,942.87	6,292,605,109.92	8,667,041,803.94	8,414,603,693.15	4,743,124,043.13	28,180,466,789.07	26						
27	OGUN	20	8,305,171,742.32	3,888,861,397.30	5,674,948,664.10	6,183,036,286.07	6,002,947,850.56	3,781,142,093.65	19,347,900,005.60	27						
28	ONDO	18	12,582,307,871.51	11,311,509,050.46	5,487,983,777.81	5,905,190,757.68	5,733,194,910.37	3,432,983,490.09	25,965,671,228.72	28						
29	OSUN	30	8,152,921,436.24	6,091,774,329.66	5,307,917,311.31	7,998,730,183.50	7,765,757,459.71	4,631,580,455.13	23,797,029,555.81	29						
30	OYO	33	10,026,491,479.87	6,743,235,827.74	9,447,145,250.99	10,089,774,030.90	9,795,897,117.37	7,739,034,492.43	33,724,312,688.54	30						
31	PLATEAU	17	9,334,993,979.63	7,560,087,329.84	5,348,021,054.39	6,324,936,429.43	6,140,714,980.03	3,226,207,110.60	22,275,030,474.86	31						
32	RIVERS	23	32,304,468,207.72	27,019,512,032.12	10,018,904,399.52	7,840,109,339.14	7,611,766,639.95	7,011,823,793.75	51,661,996,865.33	32						
33	SOKOTO	23	9,852,063,159.41	8,499,557,371.86	5,669,141,199.45	7,896,203,564.77	7,666,217,053.17	4,106,337,793.86	25,941,253,418.34	33						
34	TARABA	16	8,611,114,829.54	7,787,430,492.10	4,840,751,209.39	5,918,230,989.03	5,745,855,329.15	2,766,224,087.36	21,140,261,098.00	34						
35	YOBE	17	8,676,953,984.84	7,759,124,973.39	5,229,049,606.92	5,950,262,601.19	5,776,983,981.73	3,133,644,203.10	21,898,772,765.15	35						
36	ZAMFARA	14	8,895,859,304.81	7,675,520,449.94	5,432,225,199.03	5,376,460,024.14	5,219,864,101.11	2,953,749,832.21	21,281,359,582.28	36						
37	FCT-ABUJA	6	0.00	0.00	0.00	2,374,617,238.94	2,305,453,629.94	2,994,266,043.53	5,299,719,673.47	37						
SUB-TOTAL C/F			774	473,344,220,320.94	397,396,570,875.19	232,033,356,129.76	261,346,091,401.78	253,734,069,322.12	170,043,566,921.71	1,053,207,563,248.77						

1	2	3	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS			10	11
			4	5	6	7	8	9		
SNO	STATES	NO OF L/GOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCs GROSS STATUTORY REVENUE	LGCs NET STATUTORY	NET VAT TO LGOVT	TOTAL PAID (5+6+8+9)	SNO
	SUB-TOTAL B/F	774	473,344,220,320.94	397,396,570,875.19	232,033,356,129,762,61,346,091,401.78	253,734,069,322.12	170,043,566,921.71		1,053,207,563,248.77	
38	FCT-ABUJA	6	12,686,703,466.11	12,326,829,013.11	4,858,387,626.33	0.00	0.00	0.00	17,185,216,699.44	38
39	Federal Government	0	665,648,835,128.36	547,971,960,433.06	68,017,426,768.68	0.00	0.00	0.00	615,989,387,201.74	39
40	1% Cost of Collection - FIRS/FIRS Tax Refund	0	13,488,930,164.85	13,488,930,164.85	0.00	0.00	0.00	0.00	13,488,930,164.85	40
41	7% Cost of Collection - NCS	0	20,102,247,867.28	20,102,247,867.28	0.00	0.00	0.00	0.00	20,102,247,867.28	41
42	Cost Of Collection - FIRS & NCS (VAT)	0	0.00	0.00	22,521,696,916.29	0.00	0.00	0.00	22,521,696,916.29	42
43	MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MIDIF) GAS FLARED PENALTY	0	49,768,087,657.03	49,768,087,657.03	0.00	0.00	0.00	0.00	49,768,087,657.03	43
44	4% COST OF COLLECTION TO NUPRC, 13% Derivation Refund on NLNG and 13% Derivation on subsidy Priority Project, Police Trust Fund.	0	44,564,707,831.07	44,564,707,831.07	0.00	0.00	0.00	0.00	44,564,707,831.07	44
45	13% DERIVATION IRO NNPC MGT FEE	0	2,871,994,350.84	2,871,994,350.84	0.00	0.00	0.00	0.00	2,871,994,350.84	45
46	NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0	0.00	16,215,621,779.73	0.00	0.00	0.00	0.00	16,215,621,779.73	46
47	TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT/0.5% FROM NON OIL TO RMAFC	0	203,121,991,118.22	203,121,991,118.22	0.00	0.00	0.00	0.00	203,121,991,118.22	47
48	TOTAL DEDUCTIONS	0	0.00	174,849,972,098.19	10,886,025,186.97	0.00	0.00	0.00	185,735,997,285.16	48
49	ECOLOGY	0	0.00	9,134,426,495.60	0.00	0.00	7,612,022,079.66	0.00	16,746,448,575.26	49
50	LESS 0.5% TO RMAFC FROM VAT	0	0.00	0.00	38,466,341,577.76	0.00	0.00	0.00	38,466,341,577.76	50
	SUB-TOTAL C/F	6	1,002,253,497,583.75	1,078,201,147,029.24	160,965,499,855.77	0.00	7,612,022,079.66	0.00	1,246,778,668,964.67	
	SUB-TOTAL B/F	6	1,002,253,497,583.75	1,078,201,147,029.24	160,965,499,855.77	0.00	7,612,022,079.66	0.00	1,246,778,668,964.67	
	GRAND-TOTAL		1,475,597,717,904.70	1,475,597,717,904.43	392,998,855,985.52	261,346,091,401.78	170,043,566,921.71		2,299,986,232,213.44	

TOTAL FUNDS!!: 2,299,986,232,213.71
AS ON PAGE 171!!

ACCT BALANCED!! 0.00

Total-Statutory-for FGN,States and Others 1,475,597,717,904.43

Total-Statutory- for LGCs 261,346,091,401.78

Total-Statutory-Shared 1,736,943,809,306.21

Total-VAT-Shared 563,042,422,907.23

TOTAL FUNDS SHARED!!: 2,299,986,232,213.71

FEDERATION ACCOUNT: Nov 2024

SCHEDULE I

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

SN DESCRIPTION Nov 2024 Oct 2024 VARIANCE

SN	DESCRIPTION	Nov 2024	Oct 2024	VARIANCE
1	Crude Oil Receipts Export	0.00	13,734,290,312.00	-13,734,290,312.00
2	(1) PETROLEUM PROFIT TAX (PPT)	371,881,466,841.43	125,347,552,256.00	246,533,914,585.43
3	(11) ROYALTY (CRUDE)	652,296,638,615.49	266,160,724,944.00	386,135,913,671.49
4	(111) RENT	173,742,192.00	41,944,488.00	131,797,704.00
5	(IV) PENALTY FOR GAS FLARED	9,068,544,328.00	17,097,360,776.00	-8,028,816,448.00
6	(D) MISCELLANEOUS OIL REVENUE	1,259,671,267.06	1,182,426,656.02	77,244,611.04
7	GAS RECEIPTS (EXPORT)	0.00	5,106,132,744.00	-5,106,132,744.00
8	ROYALTIES (GAS)	3,761,108,048.00	5,057,286,464.00	-1,296,178,416.00
9	GAS SALES ROYALTY DPR	1,402,066,256.03	1,026,831,804.94	375,234,451.09
10	FUND FOR THE PRESIDENTIAL METERING INITIATIVE	0.00	-80,000,000,000.00	80,000,000,000.00
11	TRANSFER TO MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MDGF) GAS FLARED PENALTY	-18,096,055,306.63	0.00	-18,096,055,306.63
12	NIGERIAN MIDSTREAM AND DOWNSTREAM PETROLEUM REGULATORY AUTHORITY	0.00	-34,252,237,073.65	34,252,237,073.65
13	PART OF REFUND DUE TO STATES FROM SIGNATURE BONUS	0.00	-170,000,000,000.00	170,000,000,000.00
14	OCTOBER 2024 GAS REVENUE TO FEDERATION	0.00	1,421,494,346.24	-1,421,494,346.24
15	4% Cost of Collection - NUPRC	-34,688,893,118.35	-24,178,898,108.75	-10,509,995,009.60
16	13% REFUND ON SIGNATURE BONUS	-100,000,000,000.00	0.00	-100,000,000,000.00
17	13% REFUND ON SUBSIDY, PRIORITY PROJECTS AND POLICE TRUST FUND 1999 TO 2021	-18,163,078,852.38	0.00	-18,163,078,852.38
18	PART OF REFUND DUE TO STATES FROM SIGNATURE BONUS	-450,000,000,000.00	0.00	-450,000,000,000.00
19	13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND 2024	-7,943,987,158.67	-9,144,860,369.20	1,200,873,210.53
20	CIT UPSTREAM	76,349,990,016.00	85,906,715,456.00	-9,556,725,440.00
21	13% Derivation Refund on withdrawals from JVC/DECA	-100,000,000,000.00	-100,000,000,000.00	0.00
22	13% Refunds On Subsidy, Priority Projects And Police Trust Fund 1999-2021	0.00	-18,163,078,852.38	18,163,078,852.38
NON MINERAL REVENUE				
23	(1) CUSTOMS & EXCISE DUTIES, ETC.	317,429,218,317.59	334,205,846,925.83	-16,776,628,608.24
24	7% Cost Of Collection - NCS	-22,220,045,282.23	-23,394,409,284.81	1,174,364,002.58
25	(B) COMPANIES INCOME TAX ETC.	393,456,202,645.04	480,450,745,078.04	-86,994,542,433.00
26	4% Cost Of Collection - FIRS	-20,611,874,711.96	-22,498,780,394.29	1,886,905,682.33
27	DEDUCTION TO NON OIL EXCESS REVENUE ACCOUNT	-600,000,000,000.00	-748,788,522,090.24	148,788,522,090.24
ELECTRONIC MONEY TRANSFER LEVY				
28	ELECTRONIC MONEY TRANSFER LEVY	15,673,196,093.18	17,823,739,533.00	-2,150,543,439.82
29	LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-626,927,843.73	-712,949,581.32	86,021,737.59
		455,354,714,096.42	106,318,566,077.75	349,036,148,018.67
		68,053,500,968.44	19,974,880,234.53	48,078,620,733.91
MINERAL REVENUE				
		387,301,213,127.98	86,343,685,843.22	300,957,527,284.76

SN	DESCRIPTION	Nov 2024	Oct 2024	VARIANCE
30	OTHER MINERAL REVENUE	15,046,268,249.45	17,110,789,951.68	-2,064,521,702.23
	EXCHANGE DIFFERENCE	549,551,366,904.72	563,981,416,063.24	-14,430,049,158.52
	OTHER NON-MINERAL REVENUE	121,840,665,153.93	2,018,764,779.11	119,821,900,374.82
31	EXCHANGE DIFFERENCE NON MINERAL REVENUE	121,840,665,153.93	82,018,764,779.11	39,821,900,374.82
32	DED EXCHANGE GAIN NON MINERAL REVENUE	0.00	-80,000,000,000.00	80,000,000,000.00
	VAT	121,840,665,153.93	2,018,764,779.11	119,821,900,374.82
33	VAT FOR DISTRIBUTION NCS 4 COST OF COLLECTION ONLY	0.00	100,000,000,000.00	-100,000,000,000.00
34	VAT FOR DISTRIBUTION	628,972,553,700.28	668,290,969,064.21	-39,318,415,363.93
35	Cost Of Collection - FIRS & NCS (VAT)	-25,158,902,148.01	-26,731,638,762.57	1,572,736,614.56
36	3%VAT FOR NORTH EAST COMMISSION	-18,114,409,546.57	-19,246,779,909.05	1,132,370,362.48
	GRAND TOTAL	1,272,137,542,313.80	1,305,423,521,186.62	-33,285,978,872.82
		1,727,492,256,410.22	1,411,742,087,264.37	315,750,169,145.85

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

Pages 55-59 are relevant Pages for Distribution of EXCHANGE GAIN. There will be no Distribution of EXCHANGE GAIN for the month of December, 2025. (November, 2025 Account).

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 December, 2025. (November, 2025 Account).

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

	=N=
Amount due for November 2025	43,400,180,171.40
GRAND TOTAL	43,400,180,171.40


ZANNA-IBRAHIM, AMSA
BANKING SERVICES DEPARTMENT


OKOROAFOR, CHINYERE NNENNA
BANKING SERVICES DEPARTMENT


ANGYU, DANIELLA
BANKING SERVICES DEPARTMENT

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Distribution of ELECTRONIC MONEY TRANSFER LEVY (EMTL)

DESCRIPTION	EMTLEVY CM	EMTLEVY PM	VARIANCE
ELECTRONIC MONEY TRANSFER LEVY	43,400,180,171.40	49,865,111,320.49	-6,464,931,149.09
LESS 0.5% TO RMAFC FROM EMTL	-2,018,436,620.38	0.00	-2,018,436,620.38
LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-1,736,007,206.86	-1,994,604,452.82	258,597,245.96
	<u>39,645,736,344.16</u>	<u>47,870,506,867.67</u>	<u>-8,224,770,523.51</u>

DISTRIBUTION OF EMTLEVY TO THE THREE TIRES OF GOVERNMENT

Federal Government	15.00%	5,946,860,451.62	7,180,576,030.15	-1,233,715,578.53
Local Governments	35.00%	13,876,007,720.46	16,754,677,403.68	-2,878,669,683.23
State Governments	50.00%	19,822,868,172.08	23,935,253,433.84	-4,112,385,261.76
	<u>100.00%</u>	<u>39,645,736,344.16</u>	<u>47,870,506,867.67</u>	<u>-8,224,770,523.51</u>
		<u>39,645,736,344.16</u>	<u>47,870,506,867.67</u>	<u>-8,224,770,523.51</u>

Distribution of FGN ELECTRONIC MONEY TRANSFER LEVY (EMT)

DESCRIPTION		
Federal Government	14	5,550,403,088.18
FCT-ABUJA	1	396,457,363.44
	<u>15.00</u>	<u>5,946,860,451.62</u>

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DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO LOCAL

GOVERNMENTS

SNO STATES EQUALITY 50% POPULATION 30% DERIVATION 20% GROSS AMT PM Oct 2025

1	ABIA	152,385,097.71	84,282,911.13	31,884,050.87	268,552,059.71	325,982,205.75
2	ADAMAWA	188,240,414.81	94,219,078.78	11,521,799.43	293,981,293.02	352,766,770.92
3	AKWA IBO	277,878,707.58	116,586,682.80	16,724,338.25	411,189,728.63	494,726,082.39
4	ANAMBRA	188,240,414.81	124,373,308.32	55,937,212.02	368,550,935.15	442,199,037.50
5	BAUCHI	179,276,585.54	138,185,509.83	9,116,112.44	326,578,207.80	393,790,128.90
6	BAYELSA	71,710,634.21	50,657,735.21	8,276,277.37	130,644,646.80	156,985,149.94
7	BENUE	206,168,073.37	125,479,990.32	11,876,840.62	343,524,904.31	414,152,457.08
8	BORNO	242,023,390.47	123,456,158.84	14,087,567.71	379,567,117.03	456,231,202.34
9	CROSS RIV	161,348,926.98	85,917,625.46	15,611,168.23	262,877,720.67	316,123,232.81
10	DELTA	224,095,731.92	121,885,831.45	50,636,449.24	396,618,012.61	477,822,995.12
11	EBONYI	116,529,780.60	64,639,751.68	8,905,367.60	190,074,899.88	228,406,861.78
12	EDO	161,348,926.98	95,712,944.83	43,050,483.84	300,112,355.66	362,864,870.42
13	EKITI	143,421,268.43	70,906,280.53	10,469,656.74	224,797,205.70	270,953,968.18
14	ENUGU	152,385,097.71	96,871,790.66	32,285,250.44	281,542,138.81	339,380,538.80
15	GOMBE	98,602,122.04	70,004,179.45	6,972,241.35	175,578,542.85	210,741,738.27
16	IMO	242,023,390.47	117,023,592.01	28,529,200.81	387,576,183.29	465,392,665.45
17	JIGAWA	242,023,390.47	129,328,485.02	5,438,490.18	376,790,365.67	454,560,169.04
18	KADUNA	206,168,073.37	180,419,084.81	31,522,840.77	418,109,998.94	501,952,079.60
19	KANO	394,408,488.18	279,069,977.12	41,553,207.73	715,031,673.03	858,611,112.34
20	KATSINA	304,770,195.41	172,270,821.83	12,587,943.68	489,628,960.92	589,968,758.19
21	KEBBI	188,240,414.81	96,316,564.30	7,533,241.80	292,090,202.92	351,776,916.53
22	KOGI	188,240,414.81	97,501,949.88	12,872,663.06	298,615,027.76	359,575,151.87
23	KWARA	143,421,268.43	70,516,003.52	15,544,330.92	229,481,602.87	276,110,691.19
24	LAGOS	179,276,585.54	268,061,804.22	1,959,340,819.00	2,406,679,208.76	2,948,525,538.77
25	NASSARAW	116,529,780.60	55,413,654.43	12,690,684.03	184,634,119.06	222,144,869.35
26	NIGER	224,095,731.92	117,480,099.82	15,620,010.33	357,195,842.07	430,600,237.27
27	OGUN	179,276,585.54	110,873,346.26	41,633,968.08	331,783,899.88	401,532,084.22
28	ONDO	161,348,926.98	102,335,787.70	21,385,269.41	285,069,984.09	342,768,924.58
29	OSUN	268,914,878.30	101,815,666.19	18,101,070.16	388,831,614.65	469,082,998.57
30	OYO	295,806,366.13	166,293,424.51	45,138,363.68	507,238,154.32	613,275,587.95
31	PLATEAU	152,385,097.71	94,534,649.10	19,688,139.39	266,607,886.20	319,591,506.65
32	RIVERS	206,168,073.37	154,213,395.06	58,025,065.68	418,406,534.11	503,820,989.46
33	SOKOTO	206,168,073.37	109,948,464.40	10,654,768.83	326,771,306.60	394,129,208.25
34	TARABA	143,421,268.43	68,423,710.74	7,572,737.77	219,417,716.94	263,676,273.46
35	YOBE	152,385,097.71	69,043,936.83	6,885,682.23	228,314,716.77	274,853,579.98
36	ZAMFARA	125,493,609.87	96,947,567.98	6,462,143.74	228,903,321.60	275,917,829.04
37	FCT-ABUJA	53,782,975.66	41,790,569.09	69,066,086.64	164,639,631.38	193,683,391.73
Grand Total		6,938,003,860.23	4,162,802,316.14	2,275,201,544.09	13,876,007,720.46	16,754,677,403.69

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DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO

STATE GOVERNMENTS

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

Oct 2025

Nov 2025

SNO	STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS
1	1ABIA	12,162,5159	121,625,159.48	1.178213%	46,711,138.23
2	ZADAMAWA	13,596,3629	135,963,629.27	0.425766%	16,879,798.88
3	3AKWA IBOM	16,824,1387	168,241,387.24	0.618016%	24,501,682.01
4	4ANAMBRA	17,947,7942	179,477,942.28	2.067051%	81,949,776.51
5	5BAUCHI	19,940,9755	199,409,755.14	0.336868%	13,355,391.70
6	6BAYELSA	7,310,2088	73,102,068.28	0.305834%	12,125,006.88
7	7BENUE	18,107,4949	181,074,949.00	0.438886%	17,399,945.40
8	8BORNO	17,815,4442	178,154,442.07	0.520579%	20,638,730.18
9	9CROSS RIV	12,988,4148	123,984,147.66	0.576881%	22,870,852.90
10	10DELTA	17,588,8368	175,888,367.99	1.871172%	74,183,992.18
11	11EBONYI	9,327,8934	93,278,934.03	0.329081%	13,046,643.88
12	12EDO	13,811,9365	138,119,365.17	1.590847%	63,070,314.06
13	13EKITI	10,232,1901	102,321,900.87	0.386886%	15,338,376.71
14	14ENUGU	13,979,1647	139,791,647.32	1.193039%	47,298,908.24
15	15GOMBE	10,102,0116	101,020,116.37	0.257646%	10,214,553.07
16	16IMO	16,887,1873	168,871,872.72	1.054241%	41,796,177.28
17	17JIGAWA	18,662,8551	186,628,551.44	0.200969%	7,967,559.31
18	18KADUNA	26,035,5269	260,355,268.56	1.164866%	46,181,954.07
19	19KANO	40,271,4263	402,714,263.40	1.535518%	60,876,757.43
20	20KATSINA	24,859,6850	248,596,849.56	0.465163%	18,441,733.76
21	21KEBBI	13,899,0397	138,990,397.31	0.278376%	11,036,436.39
22	22KOGI	14,070,1004	140,701,003.86	0.475684%	18,858,856.62
23	23KWARA	10,175,8708	101,758,708.37	0.574411%	22,772,934.14
24	24LAGOS	38,682,8827	386,828,827.47	72.403649%	2,870,495,979.96
25	25NASSARAWA	7,996,5137	79,965,137.26	0.468960%	18,592,251.61
26	26NIGER	16,563,0640	169,530,640.13	0.577207%	22,883,806.85
27	27OGUN	15,999,6709	159,996,709.18	1.538503%	60,995,073.88
28	28ONDO	14,767,6514	147,676,513.92	0.790251%	31,330,092.89
29	29OSUN	14,692,5948	146,925,948.23	0.668890%	26,518,637.61
30	30OYO	23,997,1116	239,971,116.39	1.668001%	66,129,123.75
31	31PLATEAU	13,641,9016	136,419,015.65	0.727537%	28,843,743.99
32	32RIVERS	22,253,8929	222,538,928.90	2.144204%	85,008,547.86
33	33SOKOTO	15,866,2051	158,662,050.68	0.393726%	15,609,571.75
34	34TARABA	9,873,9408	98,739,407.78	0.279836%	11,094,299.22
35	35YOBE	9,963,4430	99,634,430.22	0.254447%	10,087,741.23
36	36ZAMFARA	13,990,0998	139,900,998.42	0.238796%	9,467,244.00
Grand Total		9,911,434,086.04	5,946,860,451.62	100.00%	3,964,573,634.42
		23,935,253,433.83	19,822,868,172.08		

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS = N=1080094744.86 IS NOT INCLUDED IN THIS TABLE

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Page 1B

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Research & Statistics Dept: _____
 Revenue Accounting & Refunds Dept: _____

Prepared by: _____
 Signature: _____
 Date: _____

Checked by: _____
 Signature: _____
 Date: 9/12/85

Counter reviewed by: _____
 Signature: _____
 Date: _____

Approved By: Executive Chairman FIRS
 Signature: _____
 Date: _____

S/NO	STATES	ACTUAL COLLECTION ₦=	% INDICES FOR DERIVATION
1	Abia	498,620,021.88	1.16
2	Adamawa	180,184,452.70	0.42
3	Akwai Ibom	261,544,713.63	0.60
4	Anambra	874,777,936.39	2.02
5	Bauchi	142,562,951.18	0.33
6	Bayelsa	129,429,132.69	0.30
7	Benue	186,736,788.77	0.43
8	Borno	220,309,396.33	0.51
9	Cross River	244,136,327.80	0.56
10	Delta	791,881,593.26	1.82
11	Ebonyi	139,267,203.57	0.32
12	Edo	673,247,951.76	1.56
13	Ekiti	504,896,109.01	0.38
14	Enugu	1,080,094,744.86	1.16
15	FCT	109,035,875.81	2.49
16	Gombe	446,155,868.48	0.25
17	Imo	86,050,202.60	1.03
18	Jigawa	492,972,112.92	0.20
19	Kaduna	649,832,696.38	1.14
20	Kano	196,857,422.80	1.50
21	Katsina	117,809,119.93	0.46
22	Kebbi	201,310,026.47	0.27
23	Kogi	243,091,087.95	0.46
24	Kwara	30,641,286,123.14	0.56
25	Lagos	198,464,134.84	70.60
26	Nasarawa	198,464,134.84	0.46
27	Niger	244,274,605.61	0.56
28	Ogun	651,095,672.61	0.56
29	Ondo	334,435,006.13	1.50
30	Osun	283,074,830.37	0.77
31	Oyo	705,899,404.13	0.65
32	Plateau	307,894,321.66	1.63
33	Rivers	907,428,979.50	0.71
34	Sokoto	166,625,334.96	2.09
35	Taraba	118,426,780.26	0.38
36	Yobe	107,682,216.07	0.27
37	Zamfara	101,058,679.17	0.25
		43,400,180,171.40	100.00

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

NON IMPORT EMT COLLECTION FOR THE MONTH

SN	STATE	Nov 2025	Oct 2025
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1	ABIA	498,620,921.88	1,1489	598,450,168.96
2	ADAMAWA	180,184,452.70	0.4152	174,243,825.11
3	AKWA IBOM	261,544,713.63	0.6026	274,199,922.18
4	ANAMBRA	874,777,936.39	2.0156	963,266,778.16
5	BAUCHI	142,562,951.18	0.3285	155,780,055.66
6	BAYELSA	129,429,132.69	0.2982	137,360,892.80
7	BENUE	185,736,788.77	0.4280	203,895,930.49
8	BORNO	220,309,396.33	0.5076	222,180,066.22
9	CROSS RIVER	244,136,327.80	0.5625	261,303,523.22
10	DELTA	791,881,593.26	1.8246	893,828,355.32
11	EBONYI	139,267,203.57	0.3209	143,638,547.58
12	EDO	673,247,951.75	1.5513	780,860,284.65
13	EKITI	163,730,446.80	0.3773	180,993,303.45
14	ENUGU	504,895,109.01	1.1633	571,631,822.22
15	GOMBE	109,035,875.81	0.2512	106,502,129.17
16	IMO	446,155,868.49	1.0280	474,092,395.52
17	JIGAWA	85,050,202.60	0.1960	91,798,929.03
18	KADUNA	492,972,112.92	1.1359	523,286,542.13
19	KANO	649,832,696.38	1.4973	675,819,641.38
20	KATSINA	196,857,422.80	0.4536	207,774,153.83
21	KEBBI	117,809,119.93	0.2714	121,826,333.37
22	KOGI	201,310,026.47	0.4638	216,572,046.74
23	KWARA	243,091,087.95	0.5601	264,742,791.01
24	LAGOS	30,641,286,123.14	70.6017	35,839,045,207.59
25	NASSARAWA	198,464,134.84	0.4573	216,229,615.79
26	NIGER	244,274,605.61	0.5628	270,271,390.66
27	OGUN	651,095,672.61	1.5002	761,735,532.93
28	ONDO	334,435,006.13	0.7706	362,813,539.07
29	OSUN	283,074,830.37	0.6522	319,070,651.68
30	OYO	705,899,404.13	1.6265	823,067,498.36
31	PLATEAU	307,894,321.65	0.7094	319,146,181.01
32	RIVERS	907,428,979.50	2.0908	1,021,964,272.39
33	SOKOTO	166,625,334.96	0.3839	185,002,998.81
34	TARABA	118,426,780.26	0.2729	117,301,348.18
35	YOBE	107,682,215.07	0.2481	111,423,006.12
36	ZAMFARA	101,058,679.17	0.2329	109,073,748.71
37	FCT-ABUJA	1,080,094,744.86	2.4887	1,164,917,890.99
Grand Total		43,400,180,171.41	100.00	49,865,111,320.49
		43,400,180,171.41	100.00	49,865,111,320.49

SOURCE: FEDERAL INLAND REVENUE SERVICE- EMT DIRECTORATE

10 December 2025

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CENTRAL BANK OF NIGERIA, ABUJA
ELECTRONIC MONEY TRANSFER LEVY

JANUARY - DECEMBER 2025

ACCOUNT NO 3000109444

MONTHS	AMOUNT EMTL (N)
JANUARY	21,403,688,302.23
FEBRUARY	36,636,330,862.07
MARCH	26,010,943,485.73
APRIL	40,480,923,620.64
MAY	28,819,669,802.00
JUNE	30,379,578,750.00
JULY	39,168,321,000.00
AUGUST	33,684,960,112.00
SEPTEMBER	53,837,616,650.00
OCTOBER	49,865,111,320.49
NOVEMBER	43,400,180,171.40
DECEMBER	
TOTAL	403,687,324,076.56

Prepared by: 
OKOROAFOR CHINYERE
MANAGER

Checked by: 
NWABUKO, CATHERINE
MANAGER **70**

Authorised by 
ANGYU, DANIELLA
PRINCIPAL MANAGER