

NET STATUTORY ALLOCATION TO STATE GOVERNMENTS

FEDERATION ACCOUNT:
December, 2025

PAGE 32

S/N	STATE	3) GROSS ALLOCATION	4) ECOLOGY	5) FOREIGN LOANS TO STATES	6) OTHER DEDUCTION	7) TOTAL DEDUCTION	STATE NET=3-4-7	STATE NET	STATE GROSS
							Dec 2025	Nov 2025	Nov 2025
1	ABIA	6,522,992,907.01	175,769,269.95	463,840,668.67	171,916,704.82	635,757,373.49	5,711,466,263.57	7,509,445,198.23	8,370,762,027.55
2	ADAMAWA	6,939,342,717.56	186,988,276.82	825,432,002.51	242,483,319.78	1,067,915,322.29	5,664,439,118.44	7,597,157,584.79	8,905,051,307.64
3	AKWA IBOM	7,003,829,484.07	188,725,944.18	294,513,930.90	934,092,004.86	1,228,605,935.76	5,586,497,604.13	7,516,967,490.32	8,987,805,249.60
4	ANAMBRA	6,926,342,675.94	186,637,976.30	512,961,167.08	0.00	512,961,167.08	6,226,743,532.56	8,097,359,651.03	8,888,368,742.39
5	BAUCHI	8,332,622,296.85	224,531,738.59	1,470,683,469.77	2,888,019,141.61	4,358,702,611.38	3,749,387,948.88	6,046,167,905.16	10,693,005,392.38
6	BAVELSA	6,163,772,101.20	166,089,667.40	289,148,452.84	1,302,257,644.98	1,591,406,097.82	4,406,276,335.98	6,105,240,684.71	7,909,784,693.43
7	BENUE	7,812,372,059.48	210,513,019.57	184,313,296.01	189,354,505.17	373,667,801.18	7,228,191,238.73	9,381,570,920.87	10,025,383,794.35
8	BORNO	8,654,988,619.49	233,218,256.21	226,266,346.93	77,142,815.66	303,409,162.59	8,118,361,200.69	10,503,997,279.00	11,106,668,466.13
9	CROSS RIVER	7,005,023,926.73	188,758,129.76	1,908,417,057.70	1,504,019,655.72	3,412,436,713.42	3,403,829,083.55	5,334,673,656.98	8,989,338,042.19
10	DELTA	7,073,119,550.15	190,593,041.77	269,399,303.85	2,208,682,461.28	2,478,081,765.13	4,404,444,743.25	6,354,058,997.75	9,076,723,122.46
11	EBONYI	6,232,208,956.45	167,933,774.25	1,161,877,829.26	561,936,551.03	1,723,814,380.29	4,340,460,800.91	5,989,657,884.89	7,997,607,665.04
12	EDO	6,513,657,190.91	175,517,708.74	1,375,175,039.71	681,716,639.21	2,056,991,678.92	4,281,247,803.25	6,076,653,468.07	8,358,781,781.83
13	EKITI	6,228,692,156.26	167,839,010.20	696,903,496.43	1,528,228,093.26	2,225,131,589.69	3,835,721,556.37	5,552,580,281.66	7,993,094,661.64
14	ENUGU	7,005,628,507.59	188,774,420.86	778,266,799.25	78,644,312.34	856,911,111.59	5,959,942,975.14	7,880,954,193.49	8,990,113,882.76
15	GOMBE	6,561,540,496.66	176,807,977.45	477,319,532.33	1,586,546,172.43	2,063,865,704.76	4,320,866,814.45	6,129,470,895.35	8,420,228,998.38
16	IMO	7,242,788,445.06	195,164,958.10	651,911,005.21	1,470,820,604.19	2,122,731,609.40	4,924,891,877.56	6,921,273,176.46	9,294,454,149.16
17	JIGAWA	7,790,290,844.21	209,918,016.76	299,700,228.64	0.00	299,700,228.64	7,280,672,598.81	9,427,965,878.51	9,997,047,630.12
18	KADUNA	9,127,231,816.16	245,943,372.29	3,863,744,277.09	436,184,267.24	4,299,828,544.33	4,581,359,899.54	7,097,153,729.33	11,712,704,059.70
19	KANO	11,049,530,247.06	297,741,833.00	831,259,840.47	661,426,829.22	1,492,686,669.69	9,259,101,744.37	12,304,782,364.47	14,179,532,238.18
20	KATSINA	8,563,071,472.36	230,741,446.86	952,965,950.04	850,000,000.00	1,802,965,950.04	6,529,364,075.46	8,889,664,376.68	10,988,733,935.77
21	KEBBI	7,355,721,116.35	198,208,054.03	362,453,051.78	66,389,349.71	428,842,401.49	6,728,670,660.83	8,789,107,023.80	9,439,377,274.17
22	KOGI	7,699,219,387.19	207,463,995.46	389,159,341.46	532,931,083.05	922,090,424.51	6,569,664,967.22	8,370,851,457.59	9,880,178,348.63
23	KWARA	6,200,922,239.43	167,090,719.03	326,435,898.26	770,677,095.35	1,097,112,993.61	4,936,718,526.79	6,645,922,832.37	7,957,458,356.55
24	LAGOS	9,332,045,108.94	251,462,293.35	6,937,812,107.78	0.00	6,937,812,107.78	2,142,770,707.80	4,715,028,682.37	11,975,534,842.80
25	NASSARAWA	6,424,168,764.31	173,106,343.95	340,866,437.79	0.00	340,866,437.79	5,910,195,982.57	7,660,935,315.81	8,243,943,956.01
26	NIGER	8,251,558,747.95	222,347,391.41	547,716,532.13	1,052,174,435.21	1,599,890,967.34	6,429,320,389.20	8,730,133,942.87	10,588,978,957.99
27	OGUN	6,471,881,077.05	174,392,005.07	2,080,616,395.96	2,111,901,896.12	4,192,518,292.08	2,104,970,779.90	3,888,861,397.30	8,305,174,742.32
28	ONDO	6,484,702,598.28	174,737,495.16	315,444,540.81	881,352,130.15	1,196,796,670.96	5,113,168,432.15	7,050,826,396.61	8,321,625,217.66
29	OSUN	6,353,238,632.87	171,195,052.98	699,186,662.79	1,142,270,944.01	1,841,457,606.80	4,340,585,973.09	6,091,774,329.66	8,152,921,436.24
30	OYO	7,813,235,233.56	210,536,278.75	1,784,632,076.68	1,228,448,655.33	3,013,080,732.01	4,589,618,222.80	6,743,238,827.74	10,026,491,479.87
31	PLATEAU	7,274,379,478.92	196,016,213.50	253,322,998.77	1,270,041,897.08	1,523,364,895.85	5,554,998,369.56	7,560,087,329.84	9,334,993,979.63
32	RIVERS	7,512,712,713.51	202,438,366.53	3,536,900,512.44	1,488,272,552.00	5,025,173,064.44	2,285,101,282.54	4,355,883,727.59	9,640,839,903.19
33	SOKOTO	7,677,310,368.72	206,873,632.69	248,059,055.01	838,971,976.75	1,087,031,031.76	6,383,405,704.27	8,499,557,371.86	9,852,063,159.41
34	TARABA	6,710,290,027.32	180,816,198.34	366,748,424.86	225,899,884.24	591,648,309.10	5,937,825,519.88	7,787,430,492.10	8,611,114,829.54
35	YOBE	6,917,447,621.66	186,398,289.21	218,154,778.17	660,364,874.41	878,519,652.58	5,852,529,679.88	7,759,124,973.39	8,876,953,984.84
36	ZAMFARA	6,932,179,769.24	186,795,293.14	201,412,138.55	779,177,932.66	980,590,071.21	5,764,794,430.89	7,675,520,449.94	8,895,859,304.81
		264,160,059,353.52	7,118,085,431.68	36,142,020,647.93	30,422,346,428.87	66,564,367,076.80	190,477,606,845.03	263,041,067,168.60	338,988,716,614.3

S/N	STATE	OIL DERIVATION INDICES (13%)	GROSS DERIVATION ON OIL USING NEW INDICES	GAS DERIVATION INDICES (13%)	GROSS DERIVATION ON GAS USING NEW 13% DERIVATION	OIL DERIVATION INDICES (13%) PM	GROSS DERIVATION ON OIL USING PM INDICES	GAS DERIVATION INDICES (13%) PM	GROSS DERIVATION ON GAS USING PM 13% DERIVATION	TOTAL MINERAL REVENUE Dec 2025	TOTAL MINERAL REVENUE Nov 2025	S/N
1	1ABIA	0.0171148730	1,456,545,364.34	0.004136142465	45,410,284.63	0.017496582	0.00	0.00504305	0.00	1,501,955,648.97	2,224,688,123.08	1
2	2ADAMAWA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	2
3	3AKWA IBOM	0.2009669203	17,104,805,099.38	0.166710292293	1,830,295,229.69	0.218594314	0.00	0.202283515	0.00	18,935,100,329.07	29,216,649,140.03	3
4	4ANAMBRA	0.0074377620	632,983,826.87	0.011322958016	124,313,596.70	0.007608249	0.00	0.011518535	0.00	757,297,423.57	1,086,642,448.05	4
5	5BAUCHI	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	5
6	6BAYELSA	0.2123711628	18,073,650,481.18	0.269307599276	2,956,700,558.16	0.192449861	0.00	0.207935696	0.00	21,030,351,039.34	26,013,469,750.66	6
7	7BENUE	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	7
8	8BORNO	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	8
9	9CROSS RIVER	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	9
10	10DELTA	0.3298642190	28,072,787,857.50	0.240712264763	2,642,755,308.40	0.313672814	0.00	0.267582066	0.00	30,715,543,165.90	41,677,066,732.84	10
11	11EBONYI	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	11
12	12EDO	0.0196155941	1,669,366,906.27	0.069669709972	764,896,612.33	0.024134140	0.00	0.064913684	0.00	2,434,263,518.61	3,655,388,625.52	12
13	13EKITI	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	13
14	14ENUGU	0.00	0.00	5.65184101E+06	62,050.98	0	0.00	1.42408E+05	0.00	62,050.98	144,167.87	14
15	15GOMBE	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	15
16	16IMO	0.0269260747	2,291,518,312.55	0.007228176229	79,357,406.72	0.027959097	0.00	0.008256642	0.00	2,370,875,719.28	3,556,999,692.28	16
17	17JIGAWA	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	17
18	18KADUNA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	18
19	19KANO	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	19
20	20KATSINA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	20
21	21KEBBI	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	21
22	22KOGI	0.00	0.00	5.65184101E+06	62,050.98	0	0.00	1.42408E+05	0.00	62,050.98	144,167.87	22
23	23KWARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	23
24	24LAGOS	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	24
25	25NASSARAWA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	25
26	26NIGER	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	26
27	27OGUN	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	27
28	28ONDO	0.0333618214	2,839,226,814.45	0.023647635926	259,624,973.56	0.032138009	0.00	0.026484296	0.00	3,098,851,788.01	4,260,682,653.85	28
29	29OSUN	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	29
30	30OYO	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	30
31	31PLATEAU	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	31
32	32RIVERS	0.1523216756	12,963,186,155.35	0.207253917378	2,275,419,538.25	0.165646933	0.00	0.205954034	0.00	15,238,605,693.60	22,663,628,304.53	32
33	33SOKOTO	0.0000000000	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	33
34	34TARABA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	34
35	35YOBE	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	35
36	36ZAMFARA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	36
37	37FCT.ABURA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	37
40	40ESCROW (Rivers &	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	40
42	42REFUND TO NC	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	42
43	43GBETIOKUN DE	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	43
44	44Delta/Ondo Disau	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	44
93	93MBEDE DERIVA	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	93
94	94AKRI DERIVATI	0.00	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	94
		100%	85,104,070,817.89	100%	10,978,897,610.42	100.00000%	0.00	100.00000%	0.00	96,082,968,428.30	134,355,503,706.59	

GROSS ALLOCATION TO LOCAL GOVERNMENT COUNCILS:

SN	STATES	NOOPLGCS	40%-EQUAL	30%-POPULATION	5%-LAND	5%-TERRAIN	10%-REV	4%-PRIMARY	3%HOSPITAL	1.5%WATER	1.5%RAINFALL	TOTAL
1	ABIA	17	1,789,228,766.99	1,237,009,158.32	53,197,493.01	223,653,595.87	452,653,953.00	165,154,988.01	223,162,310.98	15,959,249.26	67,096,078.76	4,227,125,294.2
2	ADAMAWA	21	2,210,223,770.99	1,382,840,978.94	421,294,971.22	276,277,971.37	519,611,127.38	167,433,786.65	144,956,367.22	156,368,502.14	82,863,391.41	5,331,911,967.3
3	AKWA IBOM	31	3,262,711,280.99	1,711,127,349.91	73,488,473.37	407,838,910.12	853,330,147.77	403,540,236.90	245,356,673.46	22,046,543.89	122,351,673.04	7,101,793,289.4
4	ANAMBRA	21	2,210,223,770.99	1,925,410,624.49	52,263,929.52	276,277,971.37	480,805,743.55	206,620,034.38	210,555,478.44	15,679,180.19	82,863,391.41	5,806,726,084.5
5	BAUCHI	20	2,104,975,019.99	2,028,130,482.24	541,862,694.72	263,121,877.50	400,590,967.22	360,460,360.99	144,869,143.20	162,558,822.27	78,936,563.25	6,085,484,926.4
6	BAVEI SA	8	841,990,008.00	743,496,891.11	102,175,990.89	105,248,751.00	350,589,077.49	177,900,667.66	93,387,392.82	30,662,789.88	31,574,625.30	2,477,015,114.4
7	BENUE	23	2,420,721,272.99	1,841,653,250.12	339,402,690.11	302,690,169.12	941,616,642.98	320,510,827.15	262,866,736.98	101,820,815.71	90,777,047.74	6,621,949,442.3
8	BORNO	27	2,841,716,276.99	1,811,949,742.73	819,739,936.80	355,214,534.62	589,138,046.79	274,538,725.53	144,669,029.16	245,922,002.01	106,564,360.39	7,189,462,665.4
9	CROSS RIVER	18	1,894,477,517.99	1,261,001,644.70	234,791,816.31	236,809,669.75	526,750,929.71	197,161,085.40	142,340,546.69	70,437,560.90	71,042,906.92	4,634,813,668.3
10	DELTA	25	2,631,218,774.99	1,788,902,254.86	187,073,732.25	328,902,346.87	507,729,253.75	157,568,163.44	182,861,652.86	56,122,124.46	20,904,293.10	5,938,849,007.4
11	EBONYI	13	1,368,233,762.99	948,709,100.68	69,680,971.06	171,029,220.37	430,370,878.83	217,981,461.68	150,316,070.30	20,904,293.10	51,308,766.11	3,428,536,465.1
12	EDO	18	1,894,477,517.99	1,404,766,253.80	215,070,870.71	236,809,669.75	411,604,022.47	132,034,711.46	113,696,078.92	64,521,266.71	71,042,906.92	4,544,023,318.1
13	EKITI	16	1,683,980,015.99	1,040,682,117.17	63,893,268.04	210,497,502.00	316,117,053.60	124,536,488.39	85,795,623.29	19,167,982.04	63,149,250.60	3,608,119,301.1
14	ENUGU	17	1,789,228,766.99	1,421,774,481.00	83,126,348.87	223,653,595.87	554,526,265.41	231,247,269.56	221,206,834.59	24,937,606.79	67,096,078.76	4,616,795,267.3
15	GOMBE	11	1,157,736,261.00	1,027,442,098.81	195,134,195.22	144,717,032.62	304,946,477.00	143,172,398.49	88,427,221.82	58,540,263.56	43,415,109.79	3,163,431,328.1
16	IMO	27	2,841,716,276.99	1,717,539,808.61	56,893,332.32	355,214,534.62	555,397,505.74	262,566,554.55	274,182,256.27	17,068,001.15	106,564,360.39	6,187,632,629.2
17	JIGAWA	27	2,841,716,276.99	1,989,137,098.81	266,033,801.42	355,214,534.62	574,657,013.31	218,541,316.66	159,811,054.21	79,810,147.23	106,564,360.39	6,500,585,603.3
18	KAPUNA	23	2,420,721,272.99	2,647,987,085.92	496,039,734.79	302,590,169.12	623,516,650.25	367,940,058.94	212,139,908.76	148,811,933.12	90,777,047.74	7,310,524,061.1
19	KANO	44	4,630,945,043.98	4,095,873,207.00	230,888,385.81	578,868,190.50	1,172,900,613.68	433,283,699.28	253,294,893.66	69,266,521.65	173,660,439.15	11,636,990,844.4
20	KATSINA	34	3,578,457,533.99	2,528,396,106.09	270,976,009.26	447,307,191.75	1,072,703,122.51	427,563,693.32	320,063,004.51	81,293,409.71	134,192,157.52	8,860,954,228.1
21	KEBBI	21	2,210,223,770.99	1,413,625,232.89	409,408,883.75	276,277,971.37	672,379,114.05	211,245,492.43	193,546,712.97	122,822,675.59	82,863,391.41	5,592,213,245.1
22	KOGI	21	2,210,223,770.99	1,431,023,244.59	321,011,066.01	276,277,971.37	798,238,151.62	315,363,248.26	248,637,838.12	112,208,536.29	112,208,536.29	6,967,177,684.4
23	KWARA	16	1,683,980,015.99	1,034,964,073.82	374,028,422.40	210,497,502.00	352,214,069.38	108,413,328.20	150,483,546.33	11,382,726.93	63,149,250.60	4,089,928,544.4
24	LAGOS	20	2,104,975,019.99	3,394,307,706.92	37,942,416.55	263,121,877.50	528,034,335.09	223,117,667.64	109,176,984.01	88,781,831.01	51,308,766.11	3,648,177,684.4
25	NASARAWA	13	1,368,233,762.99	813,298,889.47	295,939,411.49	171,029,220.37	528,034,335.09	183,535,615.13	167,540,513.77	241,258,143.31	98,670,704.06	6,753,871,633.3
26	NIGER	25	2,631,218,774.99	1,724,239,913.61	804,197,076.80	328,902,346.87	574,307,546.44	183,535,615.13	167,540,513.77	241,258,143.31	98,670,704.06	6,753,871,633.3
27	OGUN	20	2,104,975,019.99	1,627,273,463.79	184,266,964.86	263,121,877.50	316,374,300.05	104,092,878.00	83,966,702.90	55,279,833.73	78,936,563.25	4,818,187,604.4
28	ONDO	18	1,894,477,517.99	1,501,968,844.02	171,671,833.58	236,809,669.75	375,618,642.15	173,992,019.63	124,690,925.13	51,501,564.46	71,042,906.92	4,601,673,933.3
29	OSUN	30	3,157,462,629.99	1,494,335,089.33	97,947,012.27	394,682,816.25	695,265,851.30	212,974,383.30	132,627,054.73	29,384,106.19	118,404,644.87	6,233,083,688.1
30	OYO	33	3,473,208,782.99	2,440,666,634.87	306,506,703.52	434,151,097.87	675,358,373.91	263,779,181.54	146,690,617.67	91,952,078.89	130,245,239.56	7,862,548,740.1
31	PLATEAU	17	1,789,228,766.99	1,387,472,562.85	295,347,782.03	223,653,595.87	650,304,456.68	250,023,446.21	177,033,957.68	86,604,342.16	67,096,078.76	4,928,764,589.1
32	RIVERS	23	2,420,721,272.99	2,283,369,637.99	113,207,297.51	302,590,169.12	828,823,783.42	222,410,900.48	197,673,005.84	109,960,072.88	90,777,047.74	6,163,188,822.2
33	SOKOTO	23	2,420,721,272.99	1,613,659,094.92	386,533,545.03	302,590,169.12	828,823,783.42	222,410,900.48	197,673,005.84	109,960,072.88	90,777,047.74	6,163,188,822.2
34	TARABA	16	1,683,980,015.99	1,004,245,768.21	654,262,968.43	210,497,502.00	406,568,594.52	248,717,194.17	144,145,465.06	196,276,904.26	63,149,250.60	4,511,835,653.3
35	YOBE	17	1,789,228,766.99	1,013,348,744.61	509,046,141.86	223,653,595.87	581,340,567.22	192,683,737.52	107,675,091.70	152,713,856.58	67,096,078.76	4,636,796,580.1
36	ZAMFARA	14	1,473,482,513.99	1,422,886,664.76	381,657,534.11	184,185,314.25	353,179,966.79	97,621,087.63	106,889,745.55	114,497,270.00	55,255,594.27	4,189,655,671.1
37	FCT-ABUJA	6	631,492,506.00	613,354,664.66	86,811,664.32	78,936,563.25	220,009,872.63	93,660,773.67	66,461,307.39	26,043,691.52	23,660,968.97	1,850,442,212.2
774			81,462,533,273.69	61,096,899,955.27	10,182,816,659.21	10,182,816,659.21	20,366,633,318.42	8,146,253,327.37	6,109,689,995.53	3,064,844,997.76	3,064,844,997.76	203,656,533.3

SN	STATES	NOofLGCS	GROSS	TOT- DEDUCTN + ECOLOGICAL	NET		GROSS	
					Dec 2025	Nov 2025		
1	ABIA	17	4,227,125,294.21	123,120,154.20	4,104,005,140.01	5,266,547,254.70	5,424,543,672.35	1
2	ADAMAWA	21	5,331,911,867.32	155,298,403.90	5,176,613,463.42	6,642,993,489.12	6,842,283,293.80	2
3	AKWA IBOM	31	7,101,793,289.45	206,848,348.24	6,894,944,941.21	8,848,076,966.93	9,113,519,275.94	3
4	ANAMBRA	21	5,360,726,084.34	156,137,652.94	5,204,588,431.39	6,678,892,930.23	6,879,259,718.13	4
5	BAUCHI	20	6,085,484,926.57	177,247,133.78	5,908,237,792.78	7,581,865,145.44	7,809,321,099.80	5
6	BAYELSA	8	2,477,015,114.14	72,146,071.29	2,404,869,042.86	3,086,096,635.73	3,178,679,534.80	6
7	BENUE	23	6,621,949,442.91	192,872,313.87	6,429,077,129.04	8,250,242,713.91	8,497,749,995.33	7
8	BORNO	27	7,189,452,655.02	209,401,533.64	6,980,051,121.38	8,957,291,186.75	9,226,009,922.35	8
9	CROSS RIVER	18	4,634,813,688.37	134,994,573.45	4,499,819,114.92	5,774,483,510.10	5,947,718,015.40	9
10	DELTA	25	5,938,849,007.55	172,976,184.69	5,765,872,822.86	7,399,172,430.41	7,621,147,603.32	10
11	EBONYI	13	3,428,536,465.13	99,860,285.39	3,328,676,179.73	4,271,590,750.52	4,399,738,473.04	11
12	EDO	18	4,544,023,318.74	132,350,193.75	4,411,673,124.99	5,661,368,393.18	5,831,209,444.97	12
13	EKITI	16	3,608,119,301.13	105,090,853.43	3,503,028,447.70	4,495,331,810.02	4,630,191,764.33	13
14	ENUGU	17	4,616,795,247.85	134,469,764.50	4,482,325,483.35	5,752,034,455.04	5,924,595,488.70	14
15	GOMBE	11	3,163,431,328.32	92,138,776.55	3,071,292,551.76	3,941,298,025.97	4,059,536,966.75	15
16	IMO	27	6,187,532,629.64	180,219,396.98	6,007,313,232.66	7,709,005,699.14	7,940,275,870.11	16
17	JIGAWA	27	6,500,585,603.34	189,337,444.76	6,311,248,158.58	8,099,036,314.38	8,342,007,403.81	17
18	KADUNA	23	7,310,524,051.64	212,927,885.00	7,097,596,166.64	9,108,133,233.56	9,381,377,230.57	18
19	KANO	44	11,638,980,844.01	338,999,442.06	11,299,981,401.95	14,500,928,727.03	14,935,956,588.84	19
20	KATSINA	34	8,860,954,228.66	258,086,045.50	8,602,868,183.16	11,039,803,866.45	11,370,997,982.45	20
21	KEBBI	21	5,592,213,245.46	162,879,997.44	5,429,333,248.01	6,967,301,242.74	7,176,320,280.02	21
22	KOGI	21	5,779,962,010.49	168,348,408.07	5,611,613,602.42	7,201,216,178.84	7,417,252,664.21	22
23	KWARA	16	4,089,928,544.08	119,124,132.35	3,970,804,411.73	5,095,614,737.34	5,248,483,179.46	23
24	LAGOS	20	6,967,177,684.51	202,927,505.37	6,764,250,179.14	8,680,360,281.17	8,940,771,089.61	24
25	NASSARAWA	13	3,648,921,178.39	106,279,257.62	3,542,641,920.77	4,546,166,597.20	4,682,551,595.11	25
26	NIGER	25	6,753,871,633.89	196,714,707.78	6,557,156,926.10	8,414,603,693.15	8,667,041,803.94	26
27	OGUN	20	4,818,187,604.07	140,335,561.28	4,677,852,042.79	6,002,947,850.55	6,183,036,286.07	27
28	ONDO	18	4,601,673,933.64	134,029,337.87	4,467,644,595.77	5,733,194,910.37	5,905,190,757.88	28
29	OSUN	30	6,233,083,688.24	181,546,126.84	6,051,537,561.40	7,765,757,459.71	7,998,730,183.50	29
30	OYO	33	7,862,548,740.52	229,006,274.00	7,633,542,466.52	9,795,897,117.37	10,089,774,030.90	30
31	PLATEAU	17	4,928,764,589.25	143,556,250.17	4,785,208,339.08	6,140,714,980.03	6,324,936,429.43	31
32	RIVERS	23	6,109,476,943.81	177,945,930.40	5,931,531,013.41	7,611,756,639.95	7,840,109,339.14	32
33	SOKOTO	23	6,153,188,882.42	179,219,093.66	5,973,969,788.76	7,666,217,053.17	7,896,203,564.77	33
34	TARABA	16	4,611,835,653.24	134,325,310.29	4,477,510,342.95	5,745,855,329.15	5,918,230,989.03	34
35	YOBE	17	4,636,796,580.13	135,052,327.58	4,501,744,252.55	5,776,953,981.73	5,950,262,601.19	35
36	ZAMFARA	14	4,189,655,671.35	122,028,805.96	4,067,626,865.39	5,219,864,101.11	5,376,460,024.14	36
37	FCT-ABUJA	6	1,850,442,212.41	53,896,375.12	1,796,545,837.29	2,305,453,629.94	2,374,617,238.84	37
		<u>774</u>	<u>203,656,333,184.22</u>	<u>5,931,737,859.74</u>	<u>197,724,595,324.49</u>	<u>253,734,069,322.12</u>	<u>261,346,091,401.78</u>	

FEDERATION ACCOUNT: December, 2025

FAAC LGCS DEDUCTIONS-SUMMARY BY TYPE OF DEDUCTION

LGCNO	TOTAL AMOUNT	LGCNO	TOTAL-AMOUNT
<u>1 STATUTORY REVENUE</u>			<u>53,896,375.12</u>
<u>ABIA LGCS</u>			
17	ECOLOGICAL FUNDS DISTRIBUTION LGCS 123,120,154.20 <u>123,120,154.20</u>	11	ECOLOGICAL FUNDS DISTRIBUTION LGCS 92,138,776.55 <u>92,138,776.55</u>
<u>ADAMAWA LGCS</u>			
21	ECOLOGICAL FUNDS DISTRIBUTION LGCS 155,298,403.90 <u>155,298,403.90</u>	27	ECOLOGICAL FUNDS DISTRIBUTION LGCS 180,219,396.98 <u>180,219,396.98</u>
<u>AKWA IBOM LG</u>			
31	ECOLOGICAL FUNDS DISTRIBUTION LGCS 206,848,348.24 <u>206,848,348.24</u>	27	ECOLOGICAL FUNDS DISTRIBUTION LGCS 189,337,444.76 <u>189,337,444.76</u>
<u>ANAMBRA LGCS</u>			
21	ECOLOGICAL FUNDS DISTRIBUTION LGCS 156,137,652.94 <u>156,137,652.94</u>	23	ECOLOGICAL FUNDS DISTRIBUTION LGCS 212,927,885.00 <u>212,927,885.00</u>
<u>BAUCHI LGCS</u>			
20	ECOLOGICAL FUNDS DISTRIBUTION LGCS 177,247,133.78 <u>177,247,133.78</u>	44	ECOLOGICAL FUNDS DISTRIBUTION LGCS 338,999,442.06 <u>338,999,442.06</u>
<u>BAYELSA LGCS</u>			
8	ECOLOGICAL FUNDS DISTRIBUTION LGCS 72,146,071.29 <u>72,146,071.29</u>	34	ECOLOGICAL FUNDS DISTRIBUTION LGCS 258,086,045.50 <u>258,086,045.50</u>
<u>BENUE LGCS</u>			
23	ECOLOGICAL FUNDS DISTRIBUTION LGCS 192,872,313.87 <u>192,872,313.87</u>	21	ECOLOGICAL FUNDS DISTRIBUTION LGCS 162,879,997.44 <u>162,879,997.44</u>
<u>BORNO LGCS</u>			
27	ECOLOGICAL FUNDS DISTRIBUTION LGCS 209,401,533.64 <u>209,401,533.64</u>	21	ECOLOGICAL FUNDS DISTRIBUTION LGCS 168,348,408.07 <u>168,348,408.07</u>
<u>CROSS RIVER LG</u>			
18	ECOLOGICAL FUNDS DISTRIBUTION LGCS 134,994,573.45 <u>134,994,573.45</u>	16	ECOLOGICAL FUNDS DISTRIBUTION LGCS 119,124,132.35 <u>119,124,132.35</u>
<u>DELTA LGCS</u>			
25	ECOLOGICAL FUNDS DISTRIBUTION LGCS 172,976,184.69 <u>172,976,184.69</u>	20	ECOLOGICAL FUNDS DISTRIBUTION LGCS 202,927,505.37 <u>202,927,505.37</u>
<u>EBONYI LGCS</u>			
13	ECOLOGICAL FUNDS DISTRIBUTION LGCS 99,860,285.39 <u>99,860,285.39</u>	13	ECOLOGICAL FUNDS DISTRIBUTION LGCS 106,279,257.62 <u>106,279,257.62</u>
<u>EDO LGCS</u>			
18	ECOLOGICAL FUNDS DISTRIBUTION LGCS 132,350,193.75 <u>132,350,193.75</u>	25	ECOLOGICAL FUNDS DISTRIBUTION LGCS 196,714,707.78 <u>196,714,707.78</u>
<u>EKITI LGCS</u>			
16	ECOLOGICAL FUNDS DISTRIBUTION LGCS 105,090,853.43 <u>105,090,853.43</u>	20	ECOLOGICAL FUNDS DISTRIBUTION LGCS 140,335,561.28 <u>140,335,561.28</u>
<u>ENUGU LGCS</u>			
17	ECOLOGICAL FUNDS DISTRIBUTION LGCS 134,469,764.50 <u>134,469,764.50</u>	18	ECOLOGICAL FUNDS DISTRIBUTION LGCS 134,029,337.87 <u>134,029,337.87</u>
<u>FCT-ABUJA LGCS</u>			
6	ECOLOGICAL FUNDS DISTRIBUTION LGCS 53,896,375.12	30	ECOLOGICAL FUNDS DISTRIBUTION LGCS 181,546,126.84

<i>LGCNO</i>	<i>TOTAL AMOUNT</i>	<i>LGCNO</i>	<i>TOTAL-AMOUNT</i>
	<u>181,546,126.84</u>		
<u>OYO LGCS</u>			
33	ECOLOGICAL FUNDS DISTRIBUTION LGCS	229,006,274.00	
		<u>229,006,274.00</u>	
<u>PLATEAU LGCS</u>			
17	ECOLOGICAL FUNDS DISTRIBUTION LGCS	143,556,250.17	
		<u>143,556,250.17</u>	
<u>RIVERS LGCS</u>			
23	ECOLOGICAL FUNDS DISTRIBUTION LGCS	177,945,930.40	
		<u>177,945,930.40</u>	
<u>SOKOTO LGCS</u>			
23	ECOLOGICAL FUNDS DISTRIBUTION LGCS	179,219,093.66	
		<u>179,219,093.66</u>	
<u>TARABA LGCS</u>			
16	ECOLOGICAL FUNDS DISTRIBUTION LGCS	134,325,310.29	
		<u>134,325,310.29</u>	
<u>YOBE LGCS</u>			
17	ECOLOGICAL FUNDS DISTRIBUTION LGCS	135,052,327.58	
		<u>135,052,327.58</u>	
<u>ZAMFARA LGCS</u>			
14	ECOLOGICAL FUNDS DISTRIBUTION LGCS	122,028,805.96	
		<u>122,028,805.96</u>	
		<u>5,931,737,859.74</u>	
		<u>5,931,737,859.74</u>	

FEDERATION ACCOUNT: December,2025

FAAC LGCs DEDUCTIONS-SUMMARY BY TYPE

<i>S/NO</i>	<i>STATES</i>	<i>TOTAL DEDUCTIONS</i>
	<u>1 STATUTORY REVENUE</u>	
1 (774 detail records)		5,931,737,859.74
<u>TOTAL 1 STATUTORY REVENUE</u>		<u>5,931,737,859.74</u>
<u>Grand Total</u>		<u>5,931,737,859.74</u>

1

S/N	STATE	GROSS STATUTORY	TOTAL DERIVATION	TOTAL	DEDUCTION	STATE NET		PREV. TOTAL
						Dec 2025	Nov 2025	
1	ABIA	6,522,992,907.01	1,501,955,648.97	8,024,948,555.98	811,526,643.44	7,213,421,912.54	10,595,450,150.63	1
2	ADAMAWA	6,939,342,717.56	0.00	6,939,342,717.56	1,254,903,599.11	5,684,439,118.44	8,905,051,307.64	2
3	AKWA IBOM	7,003,829,484.07	18,935,100,329.07	25,938,929,813.14	1,417,331,879.94	24,521,597,933.20	38,204,454,389.63	3
4	ANAMBRA	6,926,342,675.94	757,297,423.57	7,683,640,099.51	699,599,143.38	6,984,040,956.13	9,975,011,190.45	4
5	BAUCHI	8,332,622,298.85	0.00	8,332,622,298.85	4,583,234,349.97	3,749,387,948.88	10,693,005,392.38	5
6	BAYELSA	6,163,772,101.20	21,030,351,039.34	27,194,123,140.54	1,757,495,765.22	25,436,627,375.32	33,923,254,444.09	6
7	BENUE	7,812,372,059.48	0.00	7,812,372,059.48	584,180,820.75	7,228,191,238.73	10,025,383,794.35	7
8	BORNO	8,654,988,619.49	0.00	8,654,988,619.49	536,627,418.80	8,118,361,200.69	11,106,688,466.13	8
9	CROSS RIVE	7,005,023,926.73	0.00	7,005,023,926.73	3,601,194,843.18	3,403,829,083.55	8,989,338,042.19	9
10	DELTA	7,073,119,550.15	30,715,543,165.90	37,788,662,716.05	2,668,674,806.90	35,119,987,909.15	50,753,789,855.31	10
11	EBONYI	6,232,208,955.45	0.00	6,232,208,955.45	1,891,748,154.54	4,340,460,800.91	7,997,607,665.04	11
12	EDO	6,513,657,190.91	2,434,263,518.61	8,947,920,709.51	2,232,409,387.66	6,715,511,321.86	12,014,170,307.35	12
13	EKITI	6,228,692,156.26	0.00	6,228,692,156.26	2,392,970,599.89	3,835,721,556.37	7,993,094,661.64	13
14	ENUGU	7,005,628,507.59	62,050.98	7,005,690,558.57	1,045,685,532.45	5,960,005,026.12	8,990,258,050.63	14
15	GOMBE	6,561,540,496.66	0.00	6,561,540,496.66	2,240,673,682.22	4,320,866,814.45	8,420,228,998.36	15
16	IMO	7,242,788,445.06	2,370,875,719.28	9,613,664,164.34	2,317,896,567.50	7,295,767,596.84	12,851,453,841.44	16
17	JIGAWA	7,790,290,844.21	0.00	7,790,290,844.21	509,618,245.40	7,280,672,598.81	9,997,047,630.12	17
18	KADUNA	9,127,231,816.16	0.00	9,127,231,816.16	4,545,871,916.62	4,581,359,899.54	11,712,704,059.70	18
19	KANO	11,049,530,247.06	0.00	11,049,530,247.06	1,790,428,502.69	9,259,101,744.37	14,179,532,238.18	19
20	KATSINA	8,563,071,472.36	0.00	8,563,071,472.36	2,033,707,396.90	6,529,364,075.46	10,988,733,935.77	20
21	KEBBI	7,355,721,116.35	0.00	7,355,721,116.35	627,050,455.52	6,728,670,660.83	9,439,377,274.17	21
22	KOGI	7,699,219,387.19	62,050.98	7,699,281,438.18	1,129,554,419.97	6,569,727,018.20	9,880,322,516.50	22
23	KWARA	6,200,922,239.43	0.00	6,200,922,239.43	1,264,203,712.64	4,936,718,526.79	7,957,458,356.55	23
24	LAGOS	9,332,045,108.94	0.00	9,332,045,108.94	7,189,274,401.13	2,142,770,707.80	11,975,534,842.80	24
25	NASSARAW	6,424,168,764.31	0.00	6,424,168,764.31	513,972,781.74	5,910,195,982.57	8,243,943,956.01	25
26	NIGER	8,251,558,747.95	0.00	8,251,558,747.95	1,822,238,358.75	6,429,320,389.20	10,588,978,957.99	26
27	OGUN	6,471,881,077.05	0.00	6,471,881,077.05	4,366,910,297.15	2,104,970,779.90	8,305,171,742.32	27
28	ONDO	6,484,702,598.28	3,098,851,788.01	9,583,554,386.28	1,371,534,166.12	8,212,020,220.16	12,582,307,871.51	28
29	OSUN	6,353,238,632.87	0.00	6,353,238,632.87	2,012,652,659.78	4,340,585,973.09	8,152,921,436.24	29
30	OYO	7,813,235,233.56	0.00	7,813,235,233.56	3,223,617,010.76	4,589,618,222.80	10,026,491,479.87	30
31	PLATEAU	7,274,379,478.92	0.00	7,274,379,478.92	1,719,381,109.35	5,554,998,369.56	9,334,993,979.63	31
32	RIVERS	7,512,712,713.51	15,238,605,693.60	22,751,318,407.11	5,227,611,430.97	17,523,706,976.14	32,304,468,207.72	32
33	SOKOTO	7,677,310,368.72	0.00	7,677,310,368.72	1,293,904,664.45	6,383,405,704.27	9,852,063,159.41	33
34	TARABA	6,710,290,027.32	0.00	6,710,290,027.32	772,464,507.44	5,937,825,519.88	8,611,114,829.54	34
35	YOBE	6,917,447,621.66	0.00	6,917,447,621.66	1,064,917,941.79	5,852,529,679.88	8,876,953,984.84	35
36	ZAMFARA	6,932,179,765.24	0.00	6,932,179,765.24	1,167,385,334.35	5,764,794,430.89	8,895,859,304.81	36
		264,160,059,353.52	96,082,968,428.30	360,243,027,781.82	73,682,452,508.49	286,560,575,273.33	473,344,220,320.94	

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-I	LGCSGROSS-I	LGCS NET-J	SN
1	ABIA	6,522,992,997.01	1,501,955,648.97	175,769,269.95	8,024,948,555.98	635,757,373.49	7,213,421,912.54	4,227,125,294.21	4,104,005,140.01	1
2	ADAMAWA	6,939,342,717.56	0.00	186,988,276.82	6,939,342,717.56	1,067,915,322.29	5,684,439,118.44	5,331,911,867.32	5,176,613,463.42	2
3	AKWA IBOM	7,003,829,484.07	18,956,100,329.07	188,725,944.18	25,938,929,813.14	1,228,605,935.76	24,512,597,933.20	7,101,793,289.45	6,894,944,941.21	3
4	ANAMBRA	6,926,342,675.94	757,297,423.57	186,537,976.30	7,683,640,099.51	512,961,167.08	6,984,040,956.13	5,360,726,084.34	5,204,588,431.39	4
5	BAUCHI	8,332,622,298.85	0.00	224,531,738.59	8,332,622,298.85	4,358,702,611.38	3,749,387,948.88	6,085,484,926.57	5,908,237,792.78	5
6	BAVELSA	6,163,772,101.20	21,030,351,039.34	166,089,667.40	27,194,123,140.54	1,591,406,097.82	25,436,627,375.32	2,477,015,114.14	2,404,869,042.86	6
7	BENUE	7,812,372,059.48	0.00	210,513,019.57	7,812,372,059.48	373,667,801.18	7,228,191,238.73	6,621,949,442.91	6,429,077,129.04	7
8	BORNO	8,654,988,619.49	0.00	233,218,256.21	8,654,988,619.49	303,409,162.59	8,118,361,200.69	7,189,452,655.02	6,980,051,121.38	8
9	CROSS RIVER	7,005,023,926.73	0.00	188,758,129.76	7,005,023,926.73	3,412,436,713.42	3,403,829,083.55	4,634,813,688.37	4,499,819,114.92	9
10	DELTA	7,073,119,550.15	30,715,543,165.90	190,593,041.77	37,788,662,716.05	2,478,081,765.13	35,119,987,909.15	5,938,849,007.55	5,765,872,922.86	10
11	EBONYI	6,232,208,955.45	0.00	167,933,774.25	6,232,208,955.45	1,723,814,380.29	4,340,460,800.91	3,428,536,465.13	3,328,676,179.73	11
12	EDO	6,513,657,190.91	2,434,263,518.61	175,517,708.74	8,947,920,709.51	2,056,891,678.92	6,715,511,321.86	4,544,023,318.74	4,411,673,124.99	12
13	EKITI	6,228,692,156.26	0.00	167,839,010.20	6,228,692,156.26	2,225,131,589.69	3,835,721,556.37	3,608,119,301.13	3,503,028,447.70	13
14	ENUGU	7,005,628,507.59	62,050.98	188,774,420.86	7,005,690,558.57	856,911,111.59	5,960,095,026.12	4,616,795,247.85	4,482,325,483.35	14
15	GOMBE	6,581,540,496.66	0.00	176,807,977.45	6,561,540,496.66	2,063,865,704.76	4,320,866,814.45	3,163,431,328.32	3,071,292,551.76	15
16	IMO	7,242,788,445.06	2,370,875,719.28	195,164,958.10	9,613,664,164.34	2,122,731,609.40	7,295,767,596.84	6,187,532,629.64	6,007,313,232.66	16
17	JIGAWA	7,790,390,844.21	0.00	209,918,016.76	7,790,290,844.21	299,700,228.64	7,280,672,598.81	6,500,585,603.34	6,311,248,158.58	17
18	KADUNA	9,127,231,816.16	0.00	245,943,372.29	9,127,231,816.16	4,299,928,544.33	4,581,359,899.54	7,310,524,051.64	7,097,599,166.64	18
19	KANO	11,049,530,247.06	0.00	297,741,833.00	11,049,530,247.06	1,492,686,669.69	9,259,101,744.37	11,638,980,844.01	11,299,981,401.95	19
20	KATSINA	8,563,071,472.36	0.00	230,741,446.86	8,563,071,472.36	1,802,965,950.04	6,529,364,075.46	8,360,954,228.66	8,602,868,163.16	20
21	KEBBI	7,355,721,116.35	0.00	198,208,054.03	7,355,721,116.35	428,842,401.49	6,728,670,660.83	5,592,213,245.46	5,429,333,248.01	21
22	KOGI	7,699,219,387.19	62,050.98	207,463,995.46	7,699,281,438.18	922,090,424.51	6,569,727,018.20	5,779,962,010.49	5,611,613,602.42	22
23	KWARA	6,200,922,239.43	0.00	167,090,719.03	6,200,922,239.43	1,097,112,993.61	4,936,718,526.79	4,089,928,544.08	3,970,804,411.73	23
24	LAGOS	9,332,045,108.94	0.00	251,462,293.35	9,332,045,108.94	6,937,812,107.78	2,142,770,707.80	6,967,177,684.51	6,764,250,179.14	24
25	NASSARAWA	6,424,168,764.31	0.00	173,106,343.95	6,424,168,764.31	340,866,437.79	5,910,195,982.57	3,648,921,178.39	3,542,641,920.77	25
26	NIGER	8,251,558,747.95	0.00	222,347,391.41	8,251,558,747.95	1,599,890,967.34	6,429,320,389.20	6,753,871,633.89	6,557,156,926.10	26
27	OGUN	6,471,881,077.05	0.00	174,392,005.07	6,471,881,077.05	4,192,518,292.08	2,104,970,779.90	4,818,187,604.07	4,677,652,042.79	27
28	ONDO	6,484,702,598.28	3,099,851,788.01	174,737,495.16	9,583,554,386.28	1,196,796,670.96	8,212,020,220.16	4,601,673,933.64	4,467,644,595.77	28
29	OSUN	6,353,238,632.87	0.00	171,195,062.98	6,353,238,632.87	1,841,457,606.80	4,340,585,973.09	6,233,083,688.24	6,051,537,561.40	29
30	OYO	7,813,235,233.56	0.00	210,536,278.75	7,813,235,233.56	3,013,080,732.01	4,569,618,222.80	7,862,548,740.52	7,633,542,466.52	30
31	PLATEAU	7,274,379,478.92	0.00	196,016,213.50	7,274,379,478.92	1,523,364,895.85	5,554,998,369.56	4,928,764,589.25	4,785,208,339.08	31
32	RIVERS	7,512,712,713.51	15,238,605,693.60	202,438,366.53	22,751,318,407.11	5,025,173,064.44	17,523,706,976.14	6,109,476,943.81	5,931,531,013.41	32
33	SOKOTO	7,677,310,368.72	0.00	206,873,632.69	7,677,310,368.72	1,087,031,031.76	6,383,405,704.27	6,153,188,882.42	5,973,969,788.76	33
34	TARABA	6,710,290,027.32	0.00	180,816,198.34	6,710,290,027.32	591,648,309.10	5,937,825,519.88	4,611,833,653.24	4,477,510,342.95	34
35	YOBE	6,917,447,621.66	0.00	186,398,289.21	6,917,447,621.66	878,519,652.58	5,862,529,679.88	4,636,796,580.13	4,301,744,232.55	35
36	ZAMFARA	6,932,179,765.24	0.00	186,795,263.14	6,932,179,765.24	980,590,071.21	5,784,794,430.89	4,189,655,671.35	4,067,626,865.39	36
37	FCI-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	1,850,442,212.41	1,796,545,897.29	37
		264,160,059,353.52	96,082,968,428.30	7,118,085,431.68	360,243,027,781.82	66,564,367,076.80	286,560,575,273.33	203,656,333,184.22	197,124,595,324.49	

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	6,522,982,907.01	6,347,223,637.06	175,769,269.95	4,227,125,294.21	4,104,005,140.01	123,120,154.20	298,889,424.15	1
2	ADAMAWA	6,939,342,717.56	6,752,354,440.73	186,988,276.82	5,331,911,867.32	5,176,613,463.42	155,298,403.90	342,286,650.72	2
3	AKWA IBOM	7,003,829,484.07	6,815,103,539.89	188,725,944.18	7,101,793,289.45	6,894,944,941.21	206,848,348.24	395,574,292.42	3
4	ANAMBRA	6,926,342,675.94	6,739,704,699.64	186,637,976.30	5,360,726,084.34	5,204,588,431.39	156,137,652.94	342,775,629.24	4
5	BAUCHI	8,332,622,298.85	8,108,080,560.26	224,531,738.59	6,085,484,926.57	5,908,237,782.78	177,247,133.78	401,778,872.38	5
6	BAYELSA	6,163,772,101.20	5,997,682,433.80	166,089,667.40	2,477,015,114.14	2,404,669,042.86	72,146,071.29	238,235,738.68	6
7	BENUE	7,812,372,058.48	7,601,859,039.91	210,513,019.57	6,621,949,442.91	6,429,077,129.04	192,872,313.87	403,385,333.44	7
8	BORNO	8,654,988,619.49	8,421,770,363.28	233,218,256.21	7,189,452,655.02	6,980,051,121.38	209,401,533.64	442,619,789.86	8
9	CROSS RIVER	7,005,023,926.73	6,816,265,796.97	188,758,129.76	4,634,813,688.37	4,499,819,114.92	134,994,573.45	323,752,703.21	9
10	DELTA	7,073,119,550.15	6,882,526,508.38	190,593,041.77	5,938,849,007.55	5,765,872,822.86	172,976,184.69	363,569,226.46	10
11	EBONYI	6,232,208,955.45	6,064,275,181.21	167,933,774.25	3,428,536,465.13	3,328,676,179.73	99,860,285.39	267,794,059.64	11
12	EDO	6,513,657,190.91	6,338,139,482.17	175,517,708.74	4,544,023,318.74	4,411,673,124.99	132,350,193.75	307,867,902.49	12
13	EKITI	6,228,692,156.26	6,060,853,145.06	167,839,010.20	3,608,119,301.13	3,503,028,447.70	105,090,853.43	272,929,883.63	13
14	ENUGU	7,005,628,507.59	6,816,854,086.73	188,774,420.86	4,616,795,247.85	4,482,325,483.35	134,469,764.50	323,244,185.36	14
15	GOMBE	6,561,540,496.66	6,384,732,519.21	176,807,977.45	3,163,431,328.32	3,071,292,551.77	92,138,776.55	268,946,754.01	15
16	IMO	7,242,788,445.06	7,047,623,486.96	195,164,958.10	6,187,532,629.64	6,007,313,232.66	180,219,396.98	375,384,355.08	16
17	JIGAWA	7,790,280,844.21	7,580,372,827.45	209,918,016.76	6,500,585,603.34	6,311,248,158.58	189,337,444.76	399,255,461.52	17
18	KADUNA	9,127,231,816.16	8,881,288,443.87	245,943,372.29	7,310,524,051.64	7,097,586,166.64	212,927,885.00	458,871,257.29	18
19	KANO	11,049,650,247.06	10,751,788,414.06	297,741,833.00	11,638,980,844.01	11,299,981,401.95	338,989,442.06	636,741,275.06	19
20	KATSINA	8,563,071,472.36	8,332,330,025.50	230,741,446.86	8,860,954,228.66	8,602,868,183.16	258,086,045.49	488,827,492.36	20
21	KEBBI	7,355,721,116.35	7,157,513,062.32	198,208,054.03	5,592,213,245.46	5,429,333,248.01	162,879,997.44	361,088,051.47	21
22	KOGI	7,699,219,387.19	7,491,755,391.73	207,463,995.46	5,779,962,010.49	5,611,613,602.42	168,348,408.07	375,812,403.54	22
23	KWARA	6,200,922,239.43	6,033,831,520.40	167,090,719.03	4,089,928,544.08	3,970,804,411.73	119,124,132.35	286,214,851.38	23
24	LAGOS	9,332,045,108.94	9,080,582,815.58	251,462,293.35	6,967,177,684.51	6,764,250,179.14	202,927,505.37	454,389,798.73	24
25	NASSARAWA	6,424,168,764.31	6,251,062,420.36	173,106,343.95	3,646,921,178.39	3,542,641,920.77	106,279,257.62	279,385,601.57	25
26	NIGER	8,251,558,747.95	8,029,211,356.54	222,347,391.41	6,753,871,633.89	6,557,156,926.10	196,714,707.78	419,062,099.19	26
27	OGUN	6,471,881,077.05	6,287,489,071.98	174,392,005.07	4,818,187,604.07	4,677,852,042.79	140,335,561.28	314,727,566.35	27
28	ONDO	6,484,702,598.28	6,309,965,103.11	174,737,495.16	4,601,673,933.64	4,467,644,595.77	134,029,337.87	308,766,833.04	28
29	OSUN	6,353,238,632.87	6,182,043,579.89	171,195,052.98	6,233,083,688.24	6,051,537,561.40	181,546,126.84	352,741,179.82	29
30	OYO	7,813,235,233.56	7,602,898,954.81	210,536,278.75	7,862,548,740.52	7,633,542,466.52	229,006,274.00	439,542,552.74	30
31	PLATEAU	7,274,379,478.92	7,078,363,266.41	196,016,213.50	4,928,764,569.25	4,785,208,339.08	143,556,250.17	339,572,463.68	31
32	RIVERS	7,512,712,713.51	7,310,274,346.98	202,438,366.53	6,109,476,943.81	5,931,531,013.41	177,945,930.40	380,384,296.93	32
33	SOKOTO	7,677,310,368.72	7,470,436,736.03	206,873,632.69	6,153,188,862.42	5,973,969,788.76	179,219,093.66	386,092,726.35	33
34	TARABA	6,710,280,027.32	6,529,473,828.98	180,816,198.34	4,611,835,653.24	4,477,510,342.95	134,325,310.29	315,141,508.63	34
35	YOBE	6,917,447,621.66	6,731,049,332.46	186,398,289.21	4,636,796,580.13	4,501,744,252.55	135,052,327.58	321,450,616.78	35
36	ZAMFARA	6,932,179,765.24	6,745,384,502.10	186,795,263.14	4,189,655,671.35	4,067,626,866.39	122,028,805.96	308,824,069.10	36
37	FCT-ABUJA	0.00	0.00	0.00	1,850,442,212.41	1,796,545,837.29	53,896,375.12	53,896,375.12	37
		264,160,059,353.52	257,041,973,921.84	7,118,085,431.68	203,656,333,184.22	197,724,595,324.49	5,931,737,859.73	13,049,823,291.42	

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

	=N=
BALANCE AS AT 31ST DECEMBER, 2025	913,957,068,691.40
GRAND TOTAL	913,957,068,691.40

40

~~OKOROAFOR, CHINYERE NNENNA~~
BANKING SERVICES DEPARTMENT

M Bello
MOHAMMED-BELLO, HUSSAINI
BANKING SERVICES DEPARTMENT

Sani Hussaini Kagara
SANI, HUSSAINI KAGARA
BANKING SERVICES DEPARTMENT

TOTAL VALUE ADDED TAX (VAT)



<i>DESCRIPTION</i>	<u>Dec 2025</u>	<u>Nov 2025</u>	<i>INCREASE/DECREASE</i>
VAT FOR DISTRIBUTION	913,957,068,691.40	563,042,422,907.23	350,914,645,784.17
VAT DEDUCTIONS AT SOURCE	-67,450,031,669.43	-77,203,660,273.78	9,753,628,604.35
	<u>846,507,037,021.97</u>	<u>485,838,762,633.45</u>	<u>360,668,274,388.52</u>

Distribution of Value Added Tax (VAT)

		<u>Dec 2025</u>	<u>Nov 2025</u>	<i>INCREASE/DECREA</i>
Federal Government	15.00%	126,976,055,553.30	72,875,814,395.02	54,100,241,158.28
State Governments	50.00%	423,253,518,510.99	242,919,381,316.73	180,334,137,194.2
Local Governments	35.00%	296,277,462,957.69	170,043,566,921.71	126,233,896,035.9
	<u>100.00%</u>	<u>846,507,037,021.97</u>	<u>485,838,762,633.45</u>	<u>360,668,274,388.5</u>
FIRS -VAT Cost of Collections	0.00%	32,715,644,715.17	19,371,622,573.49	13,344,022,141.68
NCS -IMPORT VAT Cost of Collections	0.00%	3,842,638,032.49	3,150,074,342.80	692,563,689.69
	<u>0.00%</u>	<u>36,558,282,747.66</u>	<u>22,521,696,916.29</u>	<u>14,036,585,831.37</u>
NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0.00%	26,321,963,578.31	16,215,621,779.73	10,106,341,798.58
LESS 0.5% TO RMAFC FROM VAT	0.00%	4,569,785,343.46	38,466,341,577.76	-33,896,556,234.3
	<u>0.00%</u>	<u>30,891,748,921.77</u>	<u>54,681,963,357.49</u>	<u>-23,790,214,435.72</u>
		<u>913,957,068,691.40</u>	<u>563,042,422,907.23</u>	<u>350,914,645,784.17</u>

Distribution of FGN Value Added Tax (VAT)

<i>DESCRIPTION</i>		<u>Dec 2025</u>	<u>Nov 2025</u>	<i>INCREASE/DECI</i>
Federal Government	14	118,510,985,183.08	68,017,426,768.68	50,493,558,414
FCT-ABUJA	1	8,465,070,370.22	4,858,387,626.33	3,606,682,743
	<u>15.00</u>	<u>126,976,055,553.30</u>	<u>72,875,814,395.02</u>	<u>54,100,241,158</u>

NON IMPORT VAT COLLECTION FOR THE MONTH

SN	STATE	COLLECTIONS INDICES FOR DERIVATION			
		Dec 2025		Nov 2025	
1	ABIA	3,732,661,203.97	0.5171	1,094,007,557.00	1
2	ADAMAWA	11,099,629,552.11	1.5377	5,594,418,601.37	2
3	AKWA IBOM	10,611,239,710.92	1.4701	850,928,493.87	3
4	ANAMBRA	3,458,744,648.58	0.4792	4,932,210,434.42	4
5	BAUCHI	3,171,671,450.28	0.4394	2,101,551,776.10	5
6	BAYELSA	15,171,857,493.63	2.1019	10,916,889,100.47	6
7	BENUE	8,150,836,334.54	1.1292	626,948,161.36	7
8	BORNO	4,490,048,269.72	0.6220	1,990,869,798.37	8
9	CROSS RIVER	1,601,859,267.42	0.2219	308,266,491.61	9
10	DELTA	14,096,535,644.61	1.9529	4,010,195,020.07	10
11	EBONYI	3,542,491,824.70	0.4908	3,498,265,593.38	11
12	EDO	5,954,331,914.57	0.8249	4,200,647,012.02	12
13	EKITI	7,028,907,388.57	0.9738	1,732,504,405.54	13
14	ENUGU	2,059,505,778.39	0.2853	1,681,311,227.78	14
15	GOMBE	2,734,640,765.15	0.3789	622,074,937.85	15
16	IMO	6,257,930,292.02	0.8670	1,794,325,286.38	16
17	JIGAWA	13,938,628,819.09	1.9310	2,264,116,666.38	17
18	KADUNA	4,348,137,970.95	0.6024	11,222,033,022.89	18
19	KANO	14,470,560,473.84	2.0047	7,933,688,264.14	19
20	KATSINA	5,636,265,359.96	0.7808	3,216,965,997.46	20
21	KEBBI	1,875,700,842.37	0.2599	1,858,811,396.13	21
22	KOGI	3,557,302,607.53	0.4928	2,079,195,541.62	22
23	KWARA	7,860,172,132.00	1.0889	2,289,260,852.27	23
24	LAGOS	368,114,280,356.85	50.9977	221,087,525,772.89	24
25	NASSARAWA	10,495,985,375.86	1.4541	2,484,655,462.67	25
26	NIGER	11,638,919,439.67	1.6124	6,645,341,936.74	26
27	OGUN	5,651,757,968.56	0.7830	2,688,976,219.52	27
28	ONDO	4,208,233,242.90	0.5830	2,404,688,405.39	28
29	OSUN	1,649,931,155.63	0.2286	1,054,872,048.69	29
30	OYO	37,717,513,339.80	5.2253	24,746,209,217.90	30
31	PLATEAU	6,706,926,819.79	0.9292	2,388,828,224.59	31
32	RIVERS	49,199,916,411.59	6.8160	30,950,514,839.07	32
33	SOKOTO	4,438,395,604.93	0.6149	2,772,303,452.55	33
34	TARABA	925,458,057.11	0.1282	2,029,192,926.96	34
35	YOBE	1,635,244,127.36	0.2265	5,010,000,970.41	35
36	ZAMFARA	7,662,531,004.55	1.0615	2,716,937,049.20	36
37	FCT-ABUJA	56,930,414,417.27	7.8870	21,739,173,602.21	37
Grand Total		721,825,167,066.79	100.00	405,538,705,767.27	
		721,825,167,066.79	100.00	405,538,705,767.27	

VAT INCOME DISTRIBUTION FOR THE YEAR 2026 VAT REVENUE					
<i>S/n</i>	<i>MONTH</i>	<i>VATACCT</i>	<i>BUDGET</i>	<i>DIFFERENCE</i>	<i>CUMMULATIVE DIFF</i>
		₦	₦	₦	₦
1	January	913,957,068,691.40	625,133,000,000.00	288,824,068,691.40	288,824,068,691.40
	TOTAL	913,957,068,691.40	625,133,000,000.00	288,824,068,691.40	

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

S/NO	STATES	ACTUAL COLLECTION =N=	% INDICES FOR DERIVATION
1	ABIA	3,732,661,203.97	0.52
2	ADAMAWA	11,099,629,552.11	1.54
3	AKWA IBOM	10,611,239,710.92	1.47
4	ANAMBRA	3,458,744,648.58	0.48
5	BAUCHI	3,171,671,450.28	0.44
6	BAYELSA	15,171,857,493.63	2.10
7	BENUE	8,150,836,334.54	1.13
8	BORNO	4,490,048,269.72	0.62
9	CROSS RIVER	1,601,859,267.42	0.22
10	DELTA	14,096,535,644.61	1.95
11	EBONYI	3,542,491,824.70	0.49
12	EDO	5,954,331,914.57	0.82
13	EKITI	7,028,907,388.57	0.97
14	ENUGU	2,059,505,778.39	0.29
15	GOMBE	2,734,640,765.15	0.38
16	IMO	6,257,930,292.02	0.87
17	JIGAWA	13,938,628,819.09	1.93
18	KADUNA	4,348,137,970.95	0.60
19	KANO	14,470,560,473.84	2.00
20	KATSINA	5,636,265,359.96	0.78
21	KEBBI	1,875,700,842.37	0.26
22	KOGI	3,557,302,607.53	0.49
23	KWARA	7,860,172,132.00	1.09
24	LAGOS	368,114,280,356.85	51.00
25	ONDO	4,208,233,242.90	0.58
26	NASARAWA	10,495,985,375.86	1.45
27	NIGER	11,638,919,439.67	1.61
28	OGUN	5,651,757,968.56	0.78
29	OSUN	1,649,931,155.63	0.23
30	OYO	37,717,513,339.80	5.23
31	PLATEAU	6,706,926,819.79	0.93
32	RIVERS	49,199,916,411.59	6.82
33	SOKOTO	4,438,395,604.93	0.61
34	TARABA	925,458,057.11	0.13
35	YOBE	1,635,244,127.36	0.23
36	ZAMFARA	7,662,531,004.55	1.06
37	FCT	56,930,414,417.27	7.89
		721,825,167,066.78	100.00

Research & Statistics Dept:

Revenue Accounting & Refunds Dept:

Prepared by:	Yahaya Ahmed	Checked by:	Yuen O-Fagan	Approved By:	Executive Chairman FIRS
Signature:	<i>[Signature]</i>	Signature:	<i>[Signature]</i>	Signature:	<i>[Signature]</i>
Date:	14/01/2026	Date:	15/1/26	Date:	
Checked by:	Halima M. Sadeh	Counter reviewed by:	Musa Muhammad		
Signature:	<i>[Signature]</i>	Signature:	<i>[Signature]</i>		
Date:	14/1/26	Date:	15-01-2026		

1111

TABLE 5
CENTRAL BANK OF NIGERIA, ABUJA.
VAT POOL ACCOUNT COLLECTIONS
JANUARY - DECEMBER 2025

MONTHS	NCS VAT N	FIRS VAT. N	TOTAL 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	192,131,901,624.62	721,825,167,066.78	913,957,068,691.40
TOTAL	2,031,064,956,164.73	6,576,160,428,078.63	8,607,225,384,243.36

Prepared by: 
 ZANNA-IBRAHIM, AM/SA
 ASSISTANT MANAGER

Checked by: 
 YAHAYA, HALIDU SAYUTI
 SENIOR MANAGER

45

Authorised by: 
 SANI, HUSSAINI KAGARA
 ASSISTANT DIRECTOR

DISTRIBUTION OF VAT TO STATE GOVERNMENTS

SNO STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS				
				Dec 2025	Nov 2025			
1 ABIA	5,878,521,090.43	2833999	2,596,913,637.45	0.51711	475,221,674.32	8,950,656,402.20	5,002,822,771.07	1
2 ADAMAW	5,878,521,090.43	3168101	2,903,065,488.63	1.53772	1,413,143,130.81	10,194,729,709.88	5,748,225,294.38	2
3 AKWA IB	5,878,521,090.43	3920208	3,592,253,073.08	1.47006	1,350,964,051.23	10,821,738,214.74	5,543,310,884.85	3
4 ANAMBR	5,878,521,090.43	4182032	3,832,173,523.37	0.47917	440,348,141.21	10,151,042,755.01	6,197,644,860.71	4
5 BAUCHI	5,878,521,090.43	4646465	4,257,753,204.73	0.4394	403,799,577.46	10,540,073,872.62	6,083,575,861.30	5
6 BAYELSA	5,878,521,090.43	1703358	1,560,859,273.30	2.10187	1,931,596,554.47	9,370,976,918.20	5,651,641,579.92	6
7 BENUE	5,878,521,090.43	4219244	3,866,272,459.28	1.1292	1,037,719,170.94	10,782,512,720.65	5,672,226,887.63	7
8 BORNO	5,878,521,090.43	4151193	3,803,914,438.01	0.62204	571,647,985.15	10,254,083,513.59	5,809,091,726.07	8
9 CROSS RI	5,878,521,090.43	2888966	2,647,282,233.88	0.22192	203,939,817.06	8,729,743,141.37	4,932,266,710.18	9
10 DELTA	5,878,521,090.43	4098391	3,755,529,723.02	1.95290	1,794,692,554.46	11,428,743,367.91	6,036,941,622.05	10
11 EBONYI	5,878,521,090.43	2173501	1,991,671,270.14	0.49077	451,010,366.11	8,321,202,726.69	4,959,800,729.70	11
12 EDO	5,878,521,090.43	3218332	2,949,094,287.14	0.8249	758,072,438.74	9,585,687,816.30	5,598,209,963.80	12
13 EKITI	5,878,521,090.43	2384212	2,184,754,707.88	0.97377	894,881,414.43	8,958,157,212.74	4,847,096,088.74	13
14 ENUGU	5,878,521,090.43	3257298	2,984,800,487.74	0.28532	262,204,826.74	9,125,526,404.91	5,299,788,808.44	14
15 GOMBE	5,878,521,090.43	2353879	2,156,959,291.80	0.37885	348,159,260.12	8,383,639,642.36	4,690,577,881.54	15
16 IMO	5,878,521,090.43	3934899	3,605,715,060.27	0.86696	796,724,896.43	10,280,961,047.13	5,670,458,559.03	16
17 JIGAWA	5,878,521,090.43	4348649	3,984,851,756.33	1.93103	1,774,588,735.25	11,637,961,582.01	5,947,527,108.74	17
18 KADUNA	5,878,521,090.43	6066562	5,559,048,394.25	0.60238	553,580,754.80	11,991,150,239.48	7,984,963,462.20	18
19 KANO	5,878,521,090.43	9383682	8,598,666,321.09	2.00472	1,842,311,316.48	16,319,498,728.01	9,313,241,706.46	19
20 KATSINA	5,878,521,090.43	5792578	5,307,985,219.54	0.78084	717,577,973.16	11,904,084,283.14	6,827,535,706.59	20
21 KEBBI	5,878,521,090.43	3238628	2,967,692,373.86	0.25986	238,803,804.07	9,085,017,268.37	5,312,439,030.52	21
22 KOGI	5,878,521,090.43	3278487	3,004,216,868.29	0.49282	452,895,992.65	9,335,633,951.37	5,361,299,340.89	22
23 KWARA	5,878,521,090.43	2371089	2,172,729,545.67	1.08893	1,000,713,420.50	9,051,964,056.60	4,910,672,348.38	23
24 LAGOS	5,878,521,090.43	9013534	8,259,483,989.32	50.9977	6,866,263,797.18	61,004,268,876.93	36,100,992,278.54	24
25 NASSARA	5,878,521,090.43	1863275	1,707,398,011.72	1.45409	1,336,290,510.00	8,922,209,612.15	4,668,337,322.17	25
26 NIGER	5,878,521,090.43	3950249	3,619,780,917.15	1.61243	1,481,802,521.34	10,980,104,528.92	6,292,605,109.92	26
27 OGUN	5,878,521,090.43	3728098	3,416,214,521.58	0.78298	719,550,405.97	10,014,286,017.98	5,674,948,664.10	27
28 ONDO	5,878,521,090.43	3441024	3,153,156,423.98	0.583	535,768,862.57	9,567,446,376.98	5,487,983,777.81	28
29 OSUN	5,878,521,090.43	3423535	3,137,130,510.56	0.22858	210,060,062.63	9,225,711,663.62	5,307,917,311.31	29
30 OYO	5,878,521,090.43	5591589	5,123,810,463.28	5.2253	4,801,984,123.63	15,804,315,677.35	9,447,145,250.99	30
31 PLATEAU	5,878,521,090.43	3178712	2,912,788,798.56	0.92916	853,888,638.33	9,645,198,527.32	5,348,021,054.39	31
32 RIVERS	5,878,521,090.43	5185400	4,751,602,232.62	6.81604	6,263,859,851.10	16,893,983,174.15	10,018,904,399.52	32
33 SOKOTO	5,878,521,090.43	3696999	3,387,717,187.18	0.61489	565,071,855.01	9,831,310,132.62	5,669,141,199.45	33
34 TARABA	5,878,521,090.43	2300736	2,108,262,104.04	0.12821	117,824,175.13	8,104,607,369.60	4,840,751,209.39	34
35 YOBE	5,878,521,090.43	2321591	2,127,372,426.20	0.22654	208,190,191.84	8,214,083,708.47	5,229,049,606.92	35
36 ZAMFARA	5,878,521,090.43	3259846	2,987,135,328.34	1.06155	975,550,850.85	9,841,207,269.63	5,432,225,199.03	36
Grand Total	211,626,759,255.49	138568341	126,976,055,553.30	92.11	84,650,703,702.20	423,253,518,510.99	242,919,381,316.73	

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS 7.89% IS NOT INCLUDED IN THIS TABLE TO MAKE 100%

DISTRIBUTION OF VAT TO LOCAL GOVERNMENTS

SNO STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS		DEDUCTION	NET VAT	PMGROSS	
				Dec 2025	Dec 2025	Dec 2025	Nov 2025		
1 ABIA	,253,693,068.66	1,799,590,169.14	0.517114306	306,418,629.34	5,359,701,867.14	0.00	5,359,701,867.14	2,991,992,745.75	1
2 ADAMAWA	,019,267,908.34	2,011,745,033.94	1.537717173	911,181,885.45	6,942,194,827.74	0.00	6,942,194,827.74	3,930,551,701.71	2
3 AKWA IBO	,933,205,007.55	2,489,333,192.35	1.470056767	871,089,378.38	9,293,627,578.28	0.00	9,293,627,578.28	4,905,336,350.03	3
4 ANAMBRA	,019,267,908.34	2,655,591,506.65	0.479166536	283,932,491.21	6,958,791,906.19	0.00	6,958,791,906.19	4,244,543,608.77	4
5 BAUCHI	,827,874,198.42	2,950,506,593.43	0.439396075	260,366,308.49	7,038,747,100.34	0.00	7,038,747,100.34	4,066,577,303.92	5
6 BAYELSA	,531,149,679.37	1,081,632,813.33	2.101874275	1,245,475,955.03	3,858,258,447.72	0.00	3,858,258,447.72	2,415,060,164.31	6
7 BENUE	,402,055,328.18	2,679,221,137.20	1.129198136	669,111,918.05	7,750,388,383.44	0.00	7,750,388,383.44	4,116,758,160.94	7
8 BORNO	,167,630,167.87	2,636,008,732.90	0.62204097	368,593,440.80	8,172,232,341.56	0.00	8,172,232,341.56	4,645,725,442.80	8
9 CROSS RIV	,445,086,778.58	1,834,494,229.74	0.221917902	131,498,546.02	5,411,079,554.34	0.00	5,411,079,554.34	3,055,979,915.59	9
10 DELTA	,784,842,748.02	2,602,479,447.91	1.952901656	1,157,201,496.38	8,544,523,692.32	0.00	8,544,523,692.32	4,576,129,127.15	10
11 EBONYI	,488,118,228.97	1,380,173,751.73	0.490768677	290,807,397.21	4,159,099,377.91	0.00	4,159,099,377.91	2,513,509,030.63	11
12 EDO	,445,086,778.58	2,043,641,733.20	0.824899461	488,798,239.17	5,977,526,750.95	0.00	5,977,526,750.95	3,502,433,988.40	12
13 EKITI	,062,299,358.74	1,513,975,296.52	0.973768678	577,011,426.99	5,153,286,082.25	0.00	5,153,286,082.25	2,771,766,251.05	13
14 ENUGU	,253,693,068.66	2,068,385,154.25	0.285319198	169,067,296.29	5,491,145,519.21	0.00	5,491,145,519.21	3,195,514,827.26	14
15 GOMBE	,105,330,809.13	1,494,713,832.91	0.378850848	224,489,936.06	3,824,534,578.10	0.00	3,824,534,578.10	2,118,353,858.67	15
16 IMO	,167,630,167.87	2,498,661,981.52	0.866959283	513,720,993.64	8,180,013,143.03	0.00	8,180,013,143.03	4,550,415,200.56	16
17 JIGAWA	,167,630,167.87	2,761,393,348.92	1.931025608	1,144,238,735.93	9,073,262,252.72	0.00	9,073,262,252.72	4,740,602,519.09	17
18 KADUNA	,402,055,328.18	3,852,268,591.38	0.602381043	356,943,854.38	8,611,267,773.95	0.00	8,611,267,773.95	5,678,519,436.18	18
19 KANO	,421,323,236.52	5,958,640,732.61	2.004718197	1,187,905,642.63	15,567,869,611.76	0.00	15,567,869,611.76	8,918,467,068.68	19
20 KATSINA	,507,386,137.31	3,678,288,673.64	0.780835252	462,687,774.71	10,648,362,585.66	0.00	10,648,362,585.66	6,115,676,840.53	20
21 KEBBI	,019,267,908.34	2,056,529,698.96	0.259855285	153,978,528.93	6,229,776,136.23	0.00	6,229,776,136.23	3,642,984,913.97	21
22 KOGI	,019,267,908.34	2,081,840,175.27	0.492820529	292,023,232.11	6,393,131,315.72	0.00	6,393,131,315.72	3,675,992,988.23	22
23 KWARA	,062,299,358.74	1,505,642,187.79	1.088930186	645,250,945.50	5,213,192,492.03	0.00	5,213,192,492.03	2,813,673,522.34	23
24 LAGOS	,827,874,198.42	5,723,596,647.58	50.99770653	10,218,942,214.45	39,770,413,060.44	0.00	39,770,413,060.44	24,022,438,673.84	24
25 NASSARAW	,488,118,228.97	1,183,180,153.70	1.454089696	861,628,011.96	4,532,926,394.63	0.00	4,532,926,394.63	2,315,445,862.47	25
26 NIGER	,784,842,748.02	2,508,409,235.88	1.612429155	955,452,838.30	8,248,704,822.20	0.00	8,248,704,822.20	4,743,124,043.13	26
27 OGUN	,827,874,198.42	2,367,343,287.84	0.782981562	463,959,581.51	6,659,177,067.77	0.00	6,659,177,067.77	3,781,142,093.65	27
28 ONDO	,445,086,778.58	2,185,051,216.39	0.582998964	345,458,907.68	5,975,596,902.64	0.00	5,975,596,902.64	3,432,983,490.09	28
29 OSUN	,741,811,297.63	2,173,945,696.42	0.228577671	135,444,824.91	8,051,201,818.96	0.00	8,051,201,818.96	4,631,580,455.13	29
30 OYO	,315,992,427.39	3,550,660,601.61	5.225297629	3,096,275,849.40	12,962,928,878.40	0.00	12,962,928,878.40	7,738,034,492.43	30
31 PLATEAU	,253,693,068.66	2,018,483,021.96	0.929162230	550,579,656.42	5,822,755,747.04	0.00	5,822,755,747.04	3,226,207,110.60	31
32 RIVERS	,402,055,328.18	3,292,730,471.35	6.816043366	4,038,880,071.58	11,733,665,871.11	0.00	11,733,665,871.11	7,011,823,793.75	32
33 SOKOTO	,402,055,328.18	2,347,595,414.02	0.614885128	364,353,211.67	7,114,003,953.87	0.00	7,114,003,953.87	4,106,337,793.86	33
34 TARABA	,062,299,358.74	1,460,968,012.83	0.128210833	75,971,960.45	4,599,239,332.02	0.00	4,599,239,332.02	2,766,224,067.36	34
35 YOBE	,253,693,068.66	1,474,210,943.75	0.226542964	134,239,149.17	4,862,143,161.57	0.00	4,862,143,161.57	3,133,644,203.10	35
36 ZAMFARA	,679,511,938.89	2,070,003,134.98	1.061549438	629,026,348.61	5,378,541,422.48	0.00	5,378,541,422.48	2,953,749,832.21	36
37 FCT-ABUJA	,148,362,259.53	892,303,033.72	7.887008796	4,673,485,912.72	6,714,151,205.97	0.00	6,714,151,205.97	2,994,266,043.53	37
Grand Total	148,138,731,478.85	88,883,238,887.31	0.5171143061052	59,255,492,591.54	296,277,462,957.69	0.00	296,277,462,957.69	170,043,566,921.71	

DISTRIBUTION OF NET VAT TO STATE GOVERNMENTS AND LGCS

<i>SNO STATES</i>	<i>GROSS</i>	<i>DEDUCTION</i>	<i>STATE NET VAT</i>	<i>LGCS GROSS</i>	<i>LGCS NETVAT</i>	
1 ABIA	8,950,656,402.20	0.00	8,950,656,402.20	5,359,701,867.14	5,359,701,867.14	1
2 ADAMAWA	10,194,729,709.88	0.00	10,194,729,709.88	6,942,194,827.74	6,942,194,827.74	2
3 AKWA IBOM	10,821,738,214.74	0.00	10,821,738,214.74	9,293,627,578.28	9,293,627,578.28	3
4 ANAMBRA	10,151,042,755.01	0.00	10,151,042,755.01	6,958,791,906.19	6,958,791,906.19	4
5 BAUCHI	10,540,073,872.62	0.00	10,540,073,872.62	7,038,747,100.34	7,038,747,100.34	5
6 BAYELSA	9,370,976,918.20	0.00	9,370,976,918.20	3,858,258,447.72	3,858,258,447.72	6
7 BENUE	10,782,512,720.65	0.00	10,782,512,720.65	7,750,388,383.44	7,750,388,383.44	7
8 BORNO	10,254,083,513.59	0.00	10,254,083,513.59	8,172,232,341.56	8,172,232,341.56	8
9 CROSS RIVER	8,729,743,141.37	0.00	8,729,743,141.37	5,411,079,554.34	5,411,079,554.34	9
10 DELTA	11,428,743,367.91	0.00	11,428,743,367.91	8,544,523,692.32	8,544,523,692.32	10
11 EBONYI	8,321,202,726.69	0.00	8,321,202,726.69	4,159,099,377.91	4,159,099,377.91	11
12 EDO	9,585,687,816.30	0.00	9,585,687,816.30	5,977,526,750.95	5,977,526,750.95	12
13 EKITI	8,958,157,212.74	0.00	8,958,157,212.74	5,153,286,082.25	5,153,286,082.25	13
14 ENUGU	9,125,526,404.91	0.00	9,125,526,404.91	5,491,145,519.21	5,491,145,519.21	14
15 GOMBE	8,383,639,642.36	0.00	8,383,639,642.36	3,824,534,578.10	3,824,534,578.10	15
16 IMO	10,280,961,047.13	0.00	10,280,961,047.13	8,180,013,143.03	8,180,013,143.03	16
17 JIGAWA	11,637,961,582.01	0.00	11,637,961,582.01	9,073,262,252.72	9,073,262,252.72	17
18 KADUNA	11,991,150,239.48	0.00	11,991,150,239.48	8,611,267,773.95	8,611,267,773.95	18
19 KANO	16,319,498,728.01	0.00	16,319,498,728.01	15,567,869,611.76	15,567,869,611.76	19
20 KATSINA	11,904,084,283.14	0.00	11,904,084,283.14	10,648,362,585.66	10,648,362,585.66	20
21 KEBBI	9,085,017,268.37	0.00	9,085,017,268.37	6,229,776,136.23	6,229,776,136.23	21
22 KOGI	9,335,633,951.37	0.00	9,335,633,951.37	6,393,131,315.72	6,393,131,315.72	22
23 KWARA	9,051,964,056.60	0.00	9,051,964,056.60	5,213,192,492.03	5,213,192,492.03	23
24 LAGOS	61,004,268,876.93	9,886,025,186.97	51,118,243,689.96	39,770,413,060.44	39,770,413,060.44	24
25 NASSARAWA	8,922,209,612.15	0.00	8,922,209,612.15	4,532,926,394.63	4,532,926,394.63	25
26 NIGER	10,980,104,528.92	0.00	10,980,104,528.92	8,248,704,822.20	8,248,704,822.20	26
27 OGUN	10,014,286,017.98	0.00	10,014,286,017.98	6,659,177,067.77	6,659,177,067.77	27
28 ONDO	9,567,446,376.98	0.00	9,567,446,376.98	5,975,596,902.64	5,975,596,902.64	28
29 OSUN	9,225,711,663.62	0.00	9,225,711,663.62	8,051,201,818.96	8,051,201,818.96	29
30 OYO	15,804,315,677.35	0.00	15,804,315,677.35	12,962,928,878.40	12,962,928,878.40	30
31 PLATEAU	9,645,198,527.32	0.00	9,645,198,527.32	5,822,755,747.04	5,822,755,747.04	31
32 RIVERS	16,893,983,174.15	0.00	16,893,983,174.15	11,733,665,871.11	11,733,665,871.11	32
33 SOKOTO	9,831,310,132.62	0.00	9,831,310,132.62	7,114,003,953.87	7,114,003,953.87	33
34 TARABA	8,104,607,369.60	0.00	8,104,607,369.60	4,599,239,332.02	4,599,239,332.02	34
35 YOBE	8,214,083,708.47	0.00	8,214,083,708.47	4,862,143,161.57	4,862,143,161.57	35
36 ZAMFARA	9,841,207,269.63	0.00	9,841,207,269.63	5,378,541,422.48	5,378,541,422.48	36
37 FCT-ABUJA	0.00	0.00	0.00	6,714,151,205.97	6,714,151,205.97	37
Grand Total	423,253,518,510.99	9,886,025,186.97	413,367,493,324.02	296,277,462,957.69	296,277,462,957.69	

GROSS SUMMARY OF STATUTORY REVENUE ALLOCATION AND VAT

FEDERATION ACCOUNT: December 2025

Page 49 (1 of 2)

GRANDSUM

1	2	3	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS			10	11
			4	5	6	7	8	9		
S/NO	STATES	NO OF LG/GOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCS GROSS STATUTORY REVENUE	LGCS NET STATUTORY	NET VAT TO LG/GOVT	TOTAL PAID (5+6+8+9)	SNO
1	ABIA	17	8,024,948,555.98	7,213,421,912.54	8,950,656,402.20	4,227,125,294.21	4,104,005,140.01	5,359,701,867.14	25,627,785,321.89	1
2	ADAMAWA	21	6,939,342,717.56	5,684,439,118.44	10,194,729,709.88	5,331,911,867.32	5,176,613,463.42	6,942,194,827.74	27,997,977,119.47	2
3	AKWA IBOM	31	25,938,929,813.14	24,521,597,933.20	10,821,738,214.74	7,101,793,289.45	6,894,944,941.21	9,293,627,578.28	51,531,908,667.43	3
4	ANAMBRA	21	7,683,640,099.51	6,984,040,966.13	10,151,042,755.01	5,360,728,084.34	5,204,588,431.39	6,958,791,906.19	29,288,464,048.73	4
5	BAUCHI	20	8,332,632,298.85	3,749,387,948.88	10,540,073,872.62	6,085,484,926.57	5,908,237,792.78	7,038,747,100.34	27,268,446,714.63	5
6	BAVELSA	8	27,194,123,140.54	25,436,627,375.32	9,370,976,918.20	2,477,015,114.14	2,404,869,042.86	3,858,258,447.72	41,070,731,784.10	6
7	BENUE	23	7,812,372,059.48	7,228,191,238.73	10,782,512,720.65	6,621,949,442.91	6,429,077,129.04	7,750,388,383.44	32,190,169,471.87	7
8	BORNO	27	8,654,988,619.49	8,118,361,200.69	10,254,083,513.59	7,189,452,655.02	6,980,051,121.38	8,172,232,341.56	33,524,728,177.21	8
9	CROSS RIVER	18	7,005,023,926.73	3,403,829,083.55	8,729,743,141.37	4,634,813,688.37	4,499,819,114.92	5,411,079,554.34	22,044,470,894.18	9
10	DELTA	25	37,788,662,716.05	35,119,987,909.15	11,428,743,367.91	5,938,849,007.55	5,765,872,822.86	8,544,523,692.32	60,859,127,792.24	10
11	FEDONYI	13	6,232,208,955.45	4,340,460,800.91	8,321,202,726.69	3,426,536,465.13	3,328,676,179.73	4,159,099,377.91	20,149,439,085.24	11
12	FEDO	18	8,947,920,709.51	6,715,511,321.86	9,586,687,816.30	4,544,023,318.74	4,411,673,124.99	5,977,526,750.95	28,690,999,014.10	12
13	EKITI	16	6,228,692,156.26	3,835,721,556.37	8,956,157,212.74	3,608,119,301.13	3,503,028,447.70	5,153,266,082.25	21,450,193,299.06	13
14	ENUGU	17	7,005,690,556.57	5,960,005,026.12	9,125,526,404.91	4,616,795,247.85	4,482,325,483.35	5,491,145,519.21	25,059,002,433.58	14
15	EGGONBE	11	6,561,540,496.66	4,320,866,814.45	8,383,639,642.36	3,163,431,328.32	3,071,292,551.76	3,824,534,578.10	19,600,333,586.67	15
16	IMO	27	9,613,664,164.34	7,295,767,596.84	10,280,961,047.13	6,187,532,629.64	6,007,313,232.66	8,180,013,143.03	31,764,055,019.66	16
17	JIGAWA	27	7,790,290,844.21	7,280,672,598.81	11,637,961,582.01	6,500,585,603.34	6,311,248,158.58	9,073,282,252.72	34,303,144,592.12	17
18	KADUNA	23	9,127,231,816.16	4,581,359,899.54	11,991,150,239.48	7,310,524,051.64	7,097,596,166.64	8,611,267,773.95	32,281,374,079.61	18
19	KANO	44	11,049,530,247.06	9,259,101,744.37	16,319,498,728.01	11,636,980,844.01	11,299,981,401.95	15,567,869,611.76	52,446,451,466.09	19
20	KATSINA	34	8,563,071,472.36	6,529,364,075.46	11,904,084,283.14	8,860,954,228.66	8,602,868,183.16	10,648,362,585.66	37,684,679,127.43	20
21	KEBBI	21	7,355,721,116.35	6,728,670,660.83	9,085,017,288.37	5,592,213,245.46	5,429,333,248.01	6,229,776,136.23	27,472,797,313.44	21
22	KOGI	21	7,699,281,438.18	6,569,727,018.20	9,335,633,951.37	5,779,962,010.48	5,611,613,602.42	6,393,131,315.72	27,910,105,887.71	22
23	KWARA	16	6,200,922,239.43	4,936,718,526.79	9,051,964,056.60	4,089,928,544.08	3,970,804,411.73	5,213,192,492.03	23,172,679,487.15	23
24	LAGOS	20	9,332,045,108.94	2,142,770,707.80	51,118,243,689.96	6,967,177,684.51	6,764,250,179.14	39,770,413,060.44	99,795,677,637.34	24
25	NASSARAWA	13	6,424,168,764.31	5,910,195,982.57	8,922,209,612.15	3,648,921,178.39	3,542,641,920.77	4,532,926,394.63	22,907,973,910.12	25
26	NIGER	25	8,251,558,747.95	6,429,320,389.20	10,980,104,528.92	6,753,871,633.89	6,557,156,926.10	8,248,704,822.20	32,215,266,666.43	26
27	OGUN	20	6,471,881,077.05	2,104,970,779.90	10,014,286,017.98	4,816,187,604.07	4,677,852,042.79	6,659,177,067.77	23,456,285,908.45	27
28	ONDO	18	9,563,554,386.28	8,212,020,220.16	9,567,446,376.98	4,601,673,933.64	4,467,644,595.77	5,975,596,902.64	28,222,708,095.54	28
29	OSUN	30	6,353,236,632.87	4,340,585,973.09	9,225,711,663.62	6,233,083,668.24	6,051,537,561.40	8,051,201,818.96	27,669,037,017.07	29
30	OYO	33	7,873,235,233.56	4,589,618,222.80	15,804,315,677.35	7,862,548,740.52	7,633,542,466.52	12,962,928,878.40	40,990,405,245.06	30
31	PLATEAU	17	7,274,379,476.92	5,554,998,369.56	9,645,198,527.32	4,928,764,589.25	4,785,208,339.08	5,822,755,747.04	25,808,160,983.01	31
32	RIVERS	23	22,751,318,407.11	17,523,706,976.14	16,893,983,174.15	6,109,476,943.81	5,931,531,013.41	11,733,666,871.11	52,082,887,034.81	32
33	SOKOTO	23	7,677,310,368.72	6,383,405,704.27	9,831,310,132.62	6,153,188,882.42	5,973,969,788.76	7,114,003,953.87	29,302,889,579.52	33
34	TARABA	16	6,710,290,027.32	5,937,825,519.88	8,104,607,369.60	4,611,835,653.24	4,477,514,262.55	4,862,143,161.57	23,119,182,564.45	34
35	YOBE	17	6,917,447,621.66	5,852,529,679.88	8,214,083,708.47	4,636,796,580.13	4,501,744,262.55	4,862,143,161.57	23,430,500,802.47	35
36	ZAMFARA	14	6,932,179,765.24	5,764,794,430.89	9,841,207,289.63	4,189,665,671.35	4,067,626,865.39	5,378,541,422.46	25,052,169,988.99	36
37	FCT-ABUJA	6	0.00	0.00	0.00	1,850,442,212.41	1,796,545,837.29	6,714,151,205.97	8,510,697,043.26	37
SUB-TOTAL C/F			774	360,243,027,781.82	286,560,575,273.33	413,367,493,324.02	203,656,633,184.22	197,724,595,324.49	296,277,462,957.69	1,193,930,126,879.53

FEDERATION ACCOUNT: December 2025

S/NO	STATES	NO OF L/GOVTS	GROSS STATUTORY + MIN REVENUE	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS			TOTAL PAID (5+6+8+9)	SNO
				NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCs GROSS STATUTORY REVENUE	LGCs NET STATUTORY	NET VAT TO LGOVTS			
1	2	3	4	5	6	7	8	9	10	11	
SUB-TOTAL B/F			774	360,243,027,781.82	286,560,575,273.33	413,367,493,324,022,203,656,333,184.22	197,724,595,324,492,962,277,462,957.69	1,193,930,126,879.53			
38	FACT-ABUJA	6	9,886,229,766.22	9,526,355,313.22	8,465,070,370.22	0.00	0.00	0.00	17,991,425,663.44	38	
39	Federal Government	0	510,920,354,318.48	403,922,594,495.40	118,510,985,183.08	0.00	0.00	0.00	522,433,579,678.48	39	
40	4% Cost of Collection - FIRS/FIRS Tax Refund	0	18,812,599,327.37	18,812,599,327.37	0.00	0.00	0.00	0.00	18,812,599,327.37	40	
41	7% Cost of Collection - NCS	0	24,005,721,132.06	24,005,721,132.06	0.00	0.00	0.00	0.00	24,005,721,132.06	41	
42	Cost Of Collection - FIRS & NCS (VAT)	0	0.00	0.00	36,558,282,747.66	0.00	0.00	0.00	36,558,282,747.66	42	
43	MIDSTREAM AND INFRASTRUCTURE FUND (MDIF) GAS FLARED PENALTY	0	46,903,313,195.80	46,903,313,195.80	0.00	0.00	0.00	0.00	46,903,313,195.80	43	
44	4% COST OF COLLECTION TO NUPRC, 13% Derivation Refund on NLNG and 13% Derivation on subsidy, Priority Project, Police Trust Fund	0	41,887,453,220.88	41,887,453,220.88	0.00	0.00	0.00	0.00	41,887,453,220.88	44	
45	13% DERIVATION IRO NNPC MGT FEE	0	8,760,842,822.46	8,760,842,822.46	0.00	0.00	0.00	0.00	8,760,842,822.46	45	
46	NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0	0.00	0.00	26,321,963,578.31	0.00	0.00	0.00	26,321,963,578.31	46	
47	TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT/ 0.5% FROM NON OIL TO RMAFC	0	406,666,269,282.50	406,666,269,282.50	0.00	0.00	0.00	0.00	406,666,269,282.50	47	
48	TOTAL DEDUCTIONS	0	0.00	173,922,001,352.61	9,886,025,186.97	0.00	0.00	0.00	183,808,026,539.58	48	
49	ECOLOGY	0	0.00	7,118,085,431.68	0.00	0.00	5,931,737,859.74	0.00	13,049,823,291.42	49	
50	LESS 0.5% TO RMAFC FROM VAT	0	0.00	0.00	4,569,785,343.46	0.00	0.00	0.00	4,569,785,343.46	50	
SUB-TOTAL C/F			6	1,067,842,783,065.78	1,141,525,235,573.99	204,312,112,409.70	0.00	5,931,737,859.74	1,351,769,085,843.42		
SUB-TOTAL B/F			6	1,067,842,783,065.78	1,141,525,235,573.99	204,312,112,409.70	0.00	5,931,737,859.74	1,351,769,085,843.42		
GRAND-TOTAL			1,428,085,810,847.60	1,428,085,810,847.33	617,679,605,733.71	203,656,333,184.22	203,656,333,184.22	296,277,462,957.69	2,545,699,212,723.95		

Total-Statutory-for FGN,States and Others 1,428,085,810,847.33

Total-Statutory- for LGCs 203,656,333,184.22

Total-Statutory-Shared 1,631,742,144,031.55

Total-VAT-Shared 913,957,068,691.40

TOTAL FUNDS SHARED!!: 2,545,699,212,723.22

TOTAL FUNDS!!: 2,545,699,212,723.22
AS ON PAGE 17!!

ACCT BALANCED!! 0.00

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

<i>SN</i>	<i>DESCRIPTION</i>	<i>Dec 2024</i>	<i>Nov 2024</i>	<i>VARIANCE</i>
MINERAL REVENUE				
1	Crude Oil Receipts Export	10,486,040,416.00	0.00	10,486,040,416.00
2	(1) PETROLEUM PROFIT TAX (PPT)	111,643,943,089.64	371,881,466,841.43	-260,237,523,751.79
3	(11) ROYALTY (CRUDE)	175,988,223,832.00	652,296,638,615.49	-476,308,414,783.49
4	(111) RENT	2,681,746,040.00	173,742,192.00	2,508,003,848.00
5	(IV) PENALTY FOR GAS FLARED	28,152,239,264.00	9,068,544,328.00	19,083,694,936.00
6	(D) MISCELLANEOUS OIL REVENUE	3,029,195,283.23	1,259,671,267.06	1,769,524,016.17
7	GAS RECEIPTS (EXPORT)	4,893,200,592.00	0.00	4,893,200,592.00
8	GAS REVENUE TO THE FEDERATION ACCOUNT	847,325,766.82	0.00	847,325,766.82
9	40% OUTSTANDING PSC PROFIT	31,055,561,711.38	0.00	31,055,561,711.38
10	ROYALTIES (GAS)	10,925,178,352.00	3,761,108,048.00	7,164,070,304.00
11	GAS SALES ROYALTY DPR	1,479,495,234.17	1,402,066,256.03	77,428,978.14
12	TRANSFER TO MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MDGIF) GAS FLARED PENALTY	-51,850,262,762.16	-18,096,055,306.63	-33,754,207,455.53
13	PART OF REFUND DUE TO STATES FROM SIGNATURE BONUS	0.00	-450,000,000,000.00	450,000,000,000.00
14	13% REFUND ON SIGNATURE BONUS	-100,000,000,000.00	-100,000,000,000.00	0.00
15	13% REFUND ON SUBSIDY, PRIORITY PROJECTS AND POLICE TRUST FUND 1999 TO 2021	-18,163,078,852.38	-18,163,078,852.38	0.00
16	4% Cost of Collection - NUPRC	-22,964,112,379.63	-34,688,893,118.35	11,724,780,738.72
17	PART OF REFUND DUE TO LGGs FROM SIGNATURE BONUS	-200,000,000,000.00	0.00	-200,000,000,000.00
18	DPR ROYALTY	149,617,326,578.53	0.00	149,617,326,578.53
19	13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND 2024	-12,454,727,108.37	-7,943,987,158.67	-4,510,739,949.70
20	CIT UPSTREAM	78,055,053,032.00	76,349,990,016.00	1,705,063,016.00
21	13% Derivation Refund on withdrawals from JVC/DECA	-100,000,000,000.00	-100,000,000,000.00	0.00
		<u>103,422,348,089.23</u>	<u>387,301,213,127.98</u>	<u>-283,878,865,038.75</u>
NON MINERAL REVENUE				
22	(1) CUSTOMS & EXCISE DUTIES,ETC.	259,631,117,241.65	317,429,218,317.59	-57,798,101,075.94
23	7% Cost Of Collection - NCS	-18,174,178,206.92	-22,220,045,282.23	4,045,867,075.31
24	(B) COMPANIES INCOME TAX ETC.	357,604,767,232.39	393,456,202,645.04	-35,851,435,412.65
25	4% Cost Of Collection - FIRS	-16,360,115,720.05	-20,611,874,711.96	4,251,758,991.91
26	DEDUCTION TO NON OIL EXCESS REVENUE ACCOUNT	-300,000,000,000.00	-600,000,000,000.00	300,000,000,000.00
		<u>282,701,590,547.07</u>	<u>68,053,500,968.44</u>	<u>214,648,089,578.63</u>
		<u>386,123,938,636.30</u>	<u>455,354,714,096.42</u>	<u>-69,230,775,460.12</u>
ELECTRONIC MONEY TRANSFER LEVY				
27	ELECTRONIC MONEY TRANSFER LEVY	32,510,919,306.39	15,673,196,093.18	16,837,723,213.21
28	LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-1,300,436,772.26	-626,927,843.73	-673,508,928.53
		<u>31,210,482,534.13</u>	<u>15,046,268,249.45</u>	<u>16,164,214,284.68</u>
OTHER MINERAL REVENUE				
29	EXCHANGE DIFFERENCE	351,316,266,927.33	549,551,366,904.72	-198,235,099,977.39

<i>SN</i>	<i>DESCRIPTION</i>	<i>Dec 2024</i>	<i>Nov 2024</i>	<i>VARIANCE</i>
		<u>351,316,266,927.33</u>	<u>549,551,366,904.72</u>	<u>-198,235,099,977.39</u>
	<u>OTHER NON-MINERAL REVENUE</u>			
30	EXCHANGE DIFFERENCE NON MINERAL REVENUE	51,398,125,768.95	121,840,665,153.93	-70,442,539,384.98
		<u>51,398,125,768.95</u>	<u>121,840,665,153.93</u>	<u>-70,442,539,384.98</u>
	<u>VAT</u>			
31	VAT FOR DISTRIBUTION	649,560,925,265.91	628,972,553,700.28	20,588,371,565.63
32	Cost Of Collection - FIRS & NCS (VAT)	-25,982,437,010.64	-25,158,902,148.01	-823,534,862.63
33	3%VAT FOR NORTH EAST COMMISSION	-18,707,354,647.66	-18,114,409,546.57	-592,945,101.09
		<u>604,871,133,607.61</u>	<u>585,699,242,005.70</u>	<u>19,171,891,601.91</u>
		<u>1,038,796,008,838.02</u>	<u>1,272,137,542,313.80</u>	<u>-233,341,533,475.78</u>
<u>GRAND TOTAL</u>		<u>1,424,919,947,474.32</u>	<u>1,727,492,256,410.22</u>	<u>-302,572,308,935.90</u>

Pages 51-54 are relevant Pages for Distribution of FOREX Equalization. There will be no Distribution of FOREX Equalization for the month of January, 2026. (December, 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 January, 2026. (December, 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 January, 2025 (December 2025 Account).

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

Amount due for December 2025	=N=
	39,905,899,825.00
	GRAND TOTAL
	39,905,899,825.00


OKOROAFOR, GHINYERE NNENNA
BANKING SERVICES DEPARTMENT


MOHAMMED-BELLO, HUSSAINI
BANKING SERVICES DEPARTMENT


SANI, HUSSAINI KAGARA
BANKING SERVICES DEPARTMENT

64

Distribution of ELECTRONIC MONEY TRANSFER LEVY (EMTL)

DESCRIPTION	EMTLVY CM	EMTLVY PM	VARIANCE
ELECTRONIC MONEY TRANSFER LEVY	39,905,899,825.00	43,400,180,171.40	-3,494,280,346.40
LESS 0.5% TO RMAFC FROM EMTL	-199,529,499.13	-2,018,436,620.38	1,818,907,121.25
LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-1,596,235,993.00	-1,736,007,206.86	139,771,213.86
	<u>38,110,134,332.87</u>	<u>39,645,736,344.16</u>	<u>-1,535,602,011.29</u>

DISTRIBUTION OF EMTLEVY TO THE THREE TIRES OF GOVERNMENT

Federal Government	15.00%	5,716,520,149.93	5,946,860,451.62	-230,340,301.69
Local Governments	35.00%	13,338,547,016.50	13,876,007,720.46	-537,460,703.95
State Governments	50.00%	19,055,067,166.44	19,822,868,172.08	-767,801,005.65
	100.00%	<u>38,110,134,332.87</u>	<u>39,645,736,344.16</u>	<u>-1,535,602,011.29</u>
		<u>38,110,134,332.87</u>	<u>39,645,736,344.16</u>	<u>-1,535,602,011.29</u>

Distribution of FGN ELECTRONIC MONEY TRANSFER LEVY (EMTL)

DESCRIPTION		
Federal Government	14	5,335,418,806.60
FCT-ABUJA	1	381,101,343.33
		<u>5,716,520,149.93</u>

65

DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO LOCAL GOVERNMENTS

SNO STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS	AMT PM	
				Dec 2025	Nov 2025	
1 ABIA	146,482,751.47	81,018,373.26	33,017,426.73	260,518,551.46	268,552,059.71	1
2 ADAMAWA	180,949,281.23	90,569,682.39	12,875,558.32	284,394,521.94	293,981,293.02	2
3 AKWA IBO	267,115,605.63	112,070,919.92	17,071,428.80	396,257,954.35	411,189,728.63	3
4 ANAMBRA	180,949,281.23	119,555,945.34	58,530,385.01	359,035,611.58	368,550,935.15	4
5 BAUCHI	172,332,648.79	132,833,157.56	9,132,765.46	314,298,571.81	326,578,207.80	5
6 BAYELSA	68,933,059.52	48,695,604.42	8,128,937.64	125,757,601.58	130,644,646.80	6
7 BENUE	198,182,546.11	120,619,762.13	12,011,383.56	330,813,691.80	343,524,904.31	7
8 BORNO	232,649,075.87	118,674,319.90	14,145,877.58	365,469,273.36	379,567,117.03	8
9 CROSS RIV	155,099,383.91	82,589,770.04	15,924,719.84	253,613,873.80	262,877,720.67	9
10 DELTA	215,415,810.99	117,164,816.15	52,305,863.52	384,886,490.65	396,618,012.61	10
11 EBONYI	112,016,221.71	62,136,054.14	8,774,728.61	182,927,004.46	190,074,899.88	11
12 EDO	155,099,383.91	92,005,686.40	46,046,953.72	293,152,024.02	300,112,355.66	12
13 EKITI	137,866,119.03	68,159,860.94	11,014,163.54	217,040,143.51	224,797,205.70	13
14 ENUGU	146,482,751.47	93,119,646.54	33,043,439.00	272,645,837.01	281,542,138.81	14
15 GOMBE	94,782,956.84	67,292,701.03	6,879,284.77	168,954,942.64	175,578,542.85	15
16 IMO	232,649,075.87	112,490,906.28	28,747,356.65	373,887,338.80	387,576,183.29	16
17 JIGAWA	232,649,075.87	124,319,192.72	5,974,576.52	362,942,845.11	376,790,365.67	17
18 KADUNA	198,182,546.11	173,430,895.53	30,758,849.48	402,372,291.13	418,109,998.94	18
19 KANO	379,131,827.34	268,260,733.61	40,131,382.20	687,523,943.15	715,031,673.03	19
20 KATSINA	292,965,502.95	165,598,239.99	13,000,859.78	471,564,602.71	489,628,960.92	20
21 KEBBI	180,949,281.23	92,585,908.51	7,848,235.95	281,383,425.70	292,090,202.92	21
22 KOGI	180,949,281.23	93,725,397.75	13,116,124.88	287,790,803.86	298,615,027.76	22
23 KWARA	137,866,119.03	67,784,700.57	15,552,105.23	221,202,924.83	229,481,602.87	23
24 LAGOS	172,332,648.79	257,678,941.30	1,826,269,621.38	2,256,281,211.48	2,406,679,208.76	24
25 NASSARAW	112,016,221.71	53,267,312.17	12,624,240.90	177,907,774.79	184,634,119.06	25
26 NIGER	215,415,810.99	112,929,732.13	15,992,036.64	344,337,579.77	357,195,842.07	26
27 OGUN	172,332,648.79	106,578,878.58	44,881,503.39	323,793,030.76	331,783,899.88	27
28 ONDO	155,099,383.91	98,372,006.07	24,040,267.12	277,511,657.09	285,069,984.09	28
29 OSUN	258,498,973.19	97,872,030.47	19,987,187.82	376,358,191.48	388,831,614.65	29
30 OYO	284,348,870.51	159,852,365.76	48,884,411.21	493,085,647.48	507,238,154.32	30
31 PLATEAU	146,482,751.47	90,873,029.70	19,135,483.32	256,491,264.49	266,607,886.20	31
32 RIVERS	198,182,546.11	148,240,233.21	60,651,100.58	407,073,879.90	418,406,534.11	32
33 SOKOTO	198,182,546.11	105,689,820.26	11,554,096.07	315,426,462.44	326,771,306.60	33
34 TARABA	137,866,119.03	65,773,448.76	7,758,093.84	211,397,661.64	219,417,716.94	34
35 YOBE	146,482,751.47	66,369,651.57	6,868,390.00	219,720,793.05	228,314,716.77	35
36 ZAMFARA	120,632,854.15	93,192,488.77	6,510,635.87	220,335,978.79	228,903,321.60	36
37 FCT-ABUJA	51,699,794.64	40,171,891.07	68,519,928.39	160,391,614.10	164,639,631.38	37
Grand Total	6,669,273,508.25	4,001,564,104.95	2,667,709,403.30	13,338,547,016.50	13,876,007,720.46	

66

DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO STATE GOVERNMENTS

SNO STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS	SNO			
					Dec 2025	Nov 2025		
1ABIA	264,653,710.64	11,691.4241	116,914,240.81	1.270297%	48,411,190.49	429,979,141.95	443,653,911	1
2ADAMAWA	264,653,710.64	13,069.7337	130,697,337.31	0.495368%	18,878,548.94	414,229,596.89	428,161,042	2
3AKWA IBOM	264,653,710.64	16,172.4878	161,724,877.86	0.656798%	25,030,666.33	451,409,254.83	468,060,683	3
4ANAMBRA	264,653,710.64	17,252.6206	172,526,206.37	2.251871%	85,819,093.09	522,999,010.11	536,745,332	4
5BAUCHI	264,653,710.64	19,168.5998	191,685,998.45	0.351370%	13,390,748.22	469,730,457.32	488,082,760	5
6BAYELSA	264,653,710.64	7,027.0599	70,270,599.04	0.312749%	11,918,904.28	346,843,213.96	360,544,689	6
7BENUE	264,653,710.64	17,406.1356	174,061,356.07	0.462120%	17,611,468.70	456,326,535.42	473,792,508	7
8BORNO	264,653,710.64	17,125.3969	171,253,969.41	0.544242%	20,741,131.04	456,648,811.09	474,110,786	8
9CROSS RIV	264,653,710.64	11,918.1858	119,181,858.08	0.612680%	23,349,325.56	407,184,894.29	422,172,614	9
10DELTA	264,653,710.64	16,907.5667	169,075,667.39	2.012391%	76,692,503.73	510,421,881.77	525,389,974	10
11EBONYI	264,653,710.64	8,966.5952	89,665,952.36	0.337595%	12,865,783.32	367,185,446.33	381,643,191	11
12EDO	264,653,710.64	13,276.9575	132,769,574.89	1.771589%	67,515,493.14	464,938,778.67	476,507,293	12
13EKITI	264,653,710.64	9,835.8657	98,358,657.12	0.423754%	16,149,313.32	379,161,681.08	392,977,891	13
14ENUGU	264,653,710.64	13,437.7084	134,377,084.38	1.271298%	48,449,330.50	447,480,125.53	462,408,169	14
15GOMBE	264,653,710.64	9,710.7295	97,107,294.76	0.264670%	10,086,623.90	371,847,629.31	386,552,283	15
16IMO	264,653,710.64	16,233.0943	162,330,942.69	1.106012%	42,150,279.32	469,134,932.65	485,985,664	16
17JIGAWA	264,653,710.64	17,939.9850	179,399,850.31	0.229863%	8,760,112.18	452,813,673.14	469,913,724	17
18KADUNA	264,653,710.64	25,027.0904	250,270,903.61	1.183402%	45,099,593.43	560,024,207.69	581,854,836	18
19KANO	264,653,710.64	38,711.5894	387,115,894.20	1.543996%	58,841,895.96	710,611,500.80	738,908,634	19
20KATSINA	264,653,710.64	23,896.7925	238,967,924.55	0.500189%	19,062,269.88	522,683,905.08	542,356,197	20
21KEBBI	264,653,710.64	13,360.6869	133,606,869.26	0.301949%	11,507,330.62	409,767,910.53	425,344,447	21
22KOGI	264,653,710.64	13,525.1219	135,251,218.72	0.504624%	19,231,275.22	419,136,204.58	434,877,474	22
23KWARA	264,653,710.64	9,781.7279	97,817,278.81	0.598344%	22,802,986.28	385,273,975.74	399,849,256	23
24LAGOS	264,653,710.64	37,184.5750	371,845,750.34	70.263043%	2,677,734,011.73	3,314,233,472.72	3,532,642,421	24
25NASSARAW	264,653,710.64	7,686.7840	76,867,840.12	0.485699%	18,510,059.43	360,031,610.20	373,875,002	25
26NIGER	264,653,710.64	16,296.4194	162,964,194.01	0.615270%	23,448,027.57	451,065,932.22	467,732,060	26
27OGUN	264,653,710.64	15,379.9542	153,799,541.69	1.726750%	65,806,673.19	484,259,925.52	496,309,397	27
28ONDO	264,653,710.64	14,195.6546	141,956,545.70	0.924914%	35,248,596.46	441,858,852.81	454,324,220	28
29OSUN	264,653,710.64	14,123.5052	141,235,051.75	0.768978%	29,305,844.00	435,194,606.39	448,762,199	29
30OYO	264,653,710.64	23,067.6293	230,676,292.71	1.880756%	71,675,862.65	567,005,866.01	581,417,854	30
31PLATEAU	264,653,710.64	13,113.5085	131,135,085.17	0.736210%	28,057,048.05	423,845,843.86	440,580,373	31
32RIVERS	264,653,710.64	21,391.9308	213,919,307.77	2.333462%	88,928,553.02	567,501,571.44	582,865,090	32
33SOKOTO	264,653,710.64	15,251.6579	152,516,578.64	0.444527%	16,940,979.39	434,111,268.68	449,589,236	33
34TARABA	264,653,710.64	9,491.4925	94,914,925.07	0.298481%	11,375,161.43	370,943,797.15	385,151,321	34
35YOBE	264,653,710.64	9,577.5281	95,775,280.53	0.264251%	10,070,649.64	370,499,640.81	385,039,785	35
36ZAMFARA	264,653,710.64	13,448.2200	134,482,199.98	0.250487%	9,546,099.27	408,682,009.89	424,685,856	36
Grand Total	9,527,533,583.22	571,652.01	5,716,520,149.93	100.00%	3,811,013,433.29	19,055,067,166.44	19,822,868,172.08	

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS =N=1024980230.26 IS NOT INCLUDED IN THIS TABLE

67
Page 1B

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

S/NO	STATES	ACTUAL COLLECTION =N=	% INDICES FOR DERIVATION
1	Abia	493,903,167.24	1.24
2	Adamawa	192,603,714.54	0.48
3	Akwa Ibom	255,369,166.72	0.64
4	Anambra	875,548,018.03	2.19
5	Bauchi	136,615,788.41	0.34
6	Bayelsa	121,599,665.52	0.30
7	Benue	179,676,642.58	0.45
8	Borno	211,606,246.58	0.53
9	Cross River	238,215,704.46	0.60
10	Delta	782,436,253.08	1.96
11	Ebonyi	131,259,964.23	0.33
12	Edo	688,810,078.02	1.73
13	Ekiti	164,759,364.85	0.41
14	Enugu	494,292,281.19	1.24
15	FCT	1,024,980,230.26	2.57
16	Gombe	102,906,279.33	0.26
17	Imo	430,027,773.38	1.08
18	Jigawa	89,372,872.42	0.22
19	Kaduna	460,117,419.35	1.15
20	Kano	600,319,853.37	1.50
21	Katsina	194,478,081.92	0.49
22	Kebbi	117,400,687.36	0.29
23	Kogi	196,202,316.90	0.49
24	Kwara	232,641,813.45	0.58
25	Lagos	27,318,917,298.15	68.46
26	Nasarawa	188,844,291.73	0.47
27	Niger	239,222,687.22	0.60
28	Ogun	671,376,266.11	1.68
29	Ondo	359,615,065.30	0.90
30	Osun	298,985,606.86	0.75
31	Oyo	731,255,216.36	1.83
32	Plateau	286,245,075.84	0.72
33	Rivers	907,271,511.98	2.27
34	Sokoto	172,836,141.65	0.43
35	Taraba	116,052,263.93	0.29
36	Yobe	102,743,305.91	0.26
37	Zamfara	97,391,710.80	0.24
		39,905,899,825.00	100.00

Research & Statistics Dept:

Revenue Accounting & Refunds Dept:

Prepared by:	<i>Yakubu Ahmed</i>	Checked by:	<i>Iyem O. Eugene</i>	Approved By: Executive Chairman FIRS
Signature:	<i>[Signature]</i>	Signature:	<i>[Signature]</i>	Signature: <i>[Signature]</i>
Date:	<i>14/01/2026</i>	Date:	<i>15/1/2026</i>	Date:
Checked by:	<i>HALIMA SHUKW</i>	Counter reviewed by:	<i>Musa Muhammad</i>	
Signature:	<i>[Signature]</i>	Signature:	<i>[Signature]</i>	
Date:	<i>14/1/26</i>	Date:	<i>15-01-2026</i>	

NON IMPORT EMT COLLECTION FOR THE MONTH

SN	STATE	COLLECTIONS INDICES FOR DERIVATION COLLECTIONS			
		Dec 2025		Nov 2025	
1	ABIA	493,903,167.24	1.2377	498,620,921.88	1
2	ADAMAWA	192,603,714.54	0.4826	180,184,452.70	2
3	AKWA IBOM	255,369,166.72	0.6399	261,544,713.63	3
4	ANAMBRA	875,548,018.03	2.1940	874,777,936.39	4
5	BAUCHI	136,615,788.41	0.3423	142,562,951.18	5
6	BAYELSA	121,599,665.52	0.3047	129,429,132.69	6
7	BENUE	179,676,642.58	0.4503	185,736,788.77	7
8	BORNO	211,606,246.58	0.5303	220,309,396.33	8
9	CROSS RIVER	238,215,704.46	0.5969	244,136,327.80	9
10	DELTA	782,436,253.08	1.9607	791,881,593.26	10
11	EBONYI	131,259,964.23	0.3289	139,267,203.57	11
12	EDO	688,810,078.02	1.7261	673,247,951.75	12
13	EKITI	164,759,364.85	0.4129	163,730,446.80	13
14	ENUGU	494,292,281.19	1.2386	504,895,109.01	14
15	GOMBE	102,906,279.33	0.2579	109,035,875.81	15
16	IMO	430,027,773.38	1.0776	446,155,868.49	16
17	JIGAWA	89,372,872.42	0.2240	85,050,202.60	17
18	KADUNA	460,117,419.35	1.1530	492,972,112.92	18
19	KANO	600,319,853.37	1.5043	649,832,696.38	19
20	KATSINA	194,478,081.92	0.4873	196,857,422.80	20
21	KEBBI	117,400,687.36	0.2942	117,809,119.93	21
22	KOGI	196,202,316.90	0.4917	201,310,026.47	22
23	KWARA	232,641,813.45	0.5830	243,091,087.95	23
24	LAGOS	27,318,917,298.15	68.4583	30,641,286,123.14	24
25	NASSARAWA	188,844,291.73	0.4732	198,464,134.84	25
26	NIGER	239,222,687.22	0.5995	244,274,605.61	26
27	OGUN	671,376,266.11	1.6824	651,095,672.61	27
28	ONDO	359,615,065.30	0.9012	334,435,006.13	28
29	OSUN	298,985,606.86	0.7492	283,074,830.37	29
30	OYO	731,255,216.36	1.8324	705,899,404.13	30
31	PLATEAU	286,245,075.84	0.7173	307,894,321.65	31
32	RIVERS	907,271,511.98	2.2735	907,428,979.50	32
33	SOKOTO	172,836,141.65	0.4331	166,625,334.96	33
34	TARABA	116,052,263.93	0.2908	118,426,780.26	34
35	YOBE	102,743,305.91	0.2575	107,682,215.07	35
36	ZAMFARA	97,391,710.80	0.2441	101,058,679.17	36
37	FCT-ABUJA	1,024,980,230.26	2.5685	1,080,094,744.86	37
Grand Total		39,905,899,825.03	100.00	43,400,180,171.41	
		39,905,899,825.03	100.00	43,400,180,171.41	

SOURCE: FEDERAL INLAND REVENUE SERVICE- EMT DIRECTORATE
16 January 2026

69

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	39,905,899,825.00
TOTAL	443,593,223,901.56

Prepared by: 
ZANNA-IBRAHIM, AMSA
ASSISTANT MANAGER

Checked by:  
YAHAYA, HALIDU SAYUTI
SENIOR MANAGER

Authorised by: 
SANI, HUSSAINI KAGARA
ASSISTANT DIRECTOR