



RESTRICTED PLEASE

NIGERIA CUSTOMS SERVICE

Accountant-General of the Federation,
Distinguished Ladies & Gentlemen.

**REPORT OF THE REVENUE COLLECTED BY THE NIGERIA CUSTOMS SERVICE TO
FEDERATION ACCOUNTS ALLOCATION COMMITTEE (FAAC) MEETING
VIA VIRTUAL CONFERENCING HOLDING
ON 24TH AND 25TH MAY, 2022**

On behalf of the Comptroller-General of Customs, it is my pleasure presenting to you this report on revenue collected by the Nigeria Customs Service (NCS) for the month of **APRIL, 2022**.

The Service collected the sum of **₦122,272,836,796.44** as detailed below:-

	APRIL, 2022	MARCH, 2022	VARIANCE
	₦	₦	₦
CASH RECEIPTS:			
(1) Import Duty	99,268,412,604.98	114,895,809,578.70	-15,627,396,973.72
(2) Excise Duty	12,438,902,371.46	11,369,086,388.19	1,069,815,983.27
(3) Fees	1,692,187,356.00	1,722,889,121.00	-30,701,765.00
(4) CET Levies	8,873,334,464.00	9,159,306,072.00	-285,971,608.00
TOTAL CASH	122,272,836,796.44	137,147,091,159.89	-14,874,254,363.45
NDCC (NON CASH):			
Import duty	NIL	NIL	NIL
Excise duty	NIL	NIL	NIL
TOTAL NDCC	0.00	0.00	0.00
TOTAL PERFORMANCE	122,272,836,796.44	137,147,091,159.89	-14,874,254,363.45

NOTE:

- NDCC (Negotiable Duty Credit Certificate) which is non cash receipt for JANUARY to APRIL, 2022 is NIL.

The collection of ₦122,272,836,796.44 in the month of APRIL, 2022 accounts for 72.68% of the 2022 provisional monthly budget of ₦168,244,961,980.83 (Appendix "A"). However, this is lower than MARCH, 2022 collection of ₦137,147,091,159.89 by ₦14,874,254,363.45 or 10.85%. This is attributable to decrease in the volume of imports in the month under review relative to the preceding month.

The transfer to the Federation Account by the CBN for the month amounted to ₦107,221,555,948.60 (see Appendix "B"), while charges by the designated banks was ₦36,681,851.04 as can be seen in the reconciliation statement of collection and transfer to Federation Account, (Appendix "C") and FAAC revenue reporting format (Appendix "D") respectively.

The Accountant-General sir, distinguished Ladies and Gentlemen, thank you for listening.


TR ESHAMEH
FOR: COMPTROLLER-GENERAL
NIGERIA CUSTOMS SERVICE

APPENDIX "A"

NIGERIA CUSTOMS SERVICE
MONTHLY REVENUE REPORTING FOR REVENUE COLLECTION
FOR THE MONTH OF APRIL, 2022.

S/NO	REVENUE HEAD	PROVISIONAL BUDGET			ACTUAL		VARIANCE			
		PROVISIONAL BUDGET 2022	MONTHLY BUDGET	PREVIOUS MONTH	CURRENT MONTH		BUDGET MINUS CURRENT MONTH		PREVIOUS MINUS CURRENT MONTH	
		N (Million) A	N (Million) B	N (Million) C	N (Million) D	% F	N (Million) E = B - D	% F	N (Million) G = C - D	% H
1	Import Duty	1,693,157.56	141,096.46	114,895.81	99,268.41		41,828.05	29.65	15,627.40	13.60
2	Excise Duty	161,695.62	13,474.64	11,369.09	12,438.90		1,035.74	7.69	(1,069.81)	(9.41)
3	Fees	3,717.14	309.76	1,722.89	1,692.19		(1,382.43)	(446.29)	30.70	1.78
4	CET Levies	160,369.23	13,364.10	9,159.31	8,873.33		4,490.77	33.60	285.98	3.12
TOTAL		2,018,939.55	168,244.96	137,147.10	122,272.83		45,972.13	27.32	14,874.27	10.85

APPENDIX B

TABLE 3
CENTRAL BANK OF NIGERIA, ABUJA
NIGERIAN CUSTOMS REVENUE INTO FEDERATION ACCOUNT

MONTHS	IMPORT DUTY N	EXCISE DUTY N	FEES		AUCTION SALES		PENALTY CHARGES		2009-2012 CET SPECIAL LEVY		TOTAL	
			N		N		N		N		N	
JANUARY	103,564,938,422.27	11,796,458,164.10	1,219,978,262.71		10,083,649.00		2,475.41		12,576,151,231.75		129,157,512,205.24	
FEBRUARY	105,975,220,228.15	10,618,710,065.18	832,706,542.04		3,411,241.32		0.00		6,770,776,255.77		124,200,324,342.46	
MARCH	120,889,056,673.28	11,440,006,122.04	1,013,401,413.21		20,588,461.61		3,905.51		7,973,581,880.94		141,236,638,456.59	
APRIL	89,561,008,496.03	10,259,116,042.71	760,808,561.29		3,966,674.64		0.00		6,636,656,173.93		107,221,555,948.50	
MAY												
JUNE												
JULY												
AUGUST												
SEPTEMBER												
OCTOBER												
NOVEMBER												
DECEMBER												
TOTAL	419,990,223,819.73	44,114,290,394.03	3,826,894,779.25		38,050,026.57		6,380.92		33,957,165,552.39		501,526,830,952.89	

Prepared by:

Checked by:

Authorized:

Source: Banking Services Department, CBN, Abuja

NIGERIA CUSTOMS SERVICE
RECONCILIATION STATEMENT OF REVENUE COLLECTION AND TRANSFER TO
FEDERATION ACCOUNTS AS AT 30TH APRIL, 2022

	N	N
Balance b/f		(51,488,629,536.45)
Add:		
(i) Collection for the month	<u>122,272,836,796.44</u>	<u>122,272,836,796.44</u>
		70,784,207,259.99
Deduct:		
(i) Transfer to Federation account by CBN in the month	107,221,555,948.60	
(ii) Bank charges for the month	<u>36,681,851.04</u>	
(iii) Balance carried forward		107,258,237,799.64
		<u><u>(36,474,030,539.65)</u></u>

NOTE: Reconciliation for under/over-remittance is on-going

NIGERIA CUSTOMS SERVICE HEADQUARTERS ABUJA
FAAC REVENUE REPORTING SUMMARY

FOR THE MONTH OF APRIL, 2022

APPENDIX "D"

	April-22	IMPORT DUTY		EXCISE DUTY		FEES		CET LEVIES		TOTAL		Mar-22	
		N		N		N		N		N		TOTAL	
1	OPENING BALANCE	(54,882,872,194.44)		(2,916,426,450.97)		1,236,214,463.70		5,074,454,645.26		(51,488,629,536.45)		(47,257,938,112.40)	
2	COLLECTION FOR THE MONTH (CASH)	99,268,412,604.98		12,438,902,371.46		1,692,187,356.00		8,873,334,464.00		122,272,836,796.44		137,147,091,159.89	
3	ACCOUNTS RECEIVABLE	-		-		-		-		-		-	
	SUB-TOTAL (1 + 2 + 3)	44,385,540,410.54		9,522,475,920.49		2,928,401,819.70		13,947,789,109.26		70,784,207,259.99		89,889,153,047.49	
5	LESS CHARGES	29,780,523.78		3,731,670.71		507,656.21		2,662,000.34		36,681,851.04		41,144,127.35	
6	AVAILABLE FOR THE MONTH	44,355,759,886.76		9,518,744,249.78		2,927,894,163.49		13,945,127,108.92		70,747,525,408.95		89,848,008,920.14	
7	APPROPRIATED AS BELOW	-		-		-		-		-		-	
8	TRANSFER TO FED. A/C	89,561,008,496.03		10,259,116,042.71		764,775,235.93		6,636,656,173.93		107,221,555,948.60		141,336,638,456.59	
9	OUTSTANDING RECEIPTS NOT DUE									-		-	
10	CLOSING BALANCE (C/FWD)	(45,205,248,609.27)		(740,371,792.93)		2,163,118,927.56		7,308,470,934.99		(36,474,030,539.65)		(51,488,629,536.45)	