



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) HYBRID MEETING
HOLDING AT THE AUDITORIUM, FEDERAL MINISTRY OF FINANCE, ABUJA
ON 18TH AND 19TH MAY, 2023**

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, 2023**.

The Service collected the sum of **₦106,835,184,100.07** as detailed below: -

	APRIL, 2023	MARCH, 2023	VARIANCE
	N	N	N
CASH RECEIPTS:			
(1) Import Duty	81,363,518,011.33	99,626,786,329.55	-18,263,268,318.22
(2) Excise Duty	11,025,782,350.99	18,879,617,720.16	-7,853,835,369.17
(3) Fees	1,004,985,036.70	1,199,048,950.95	-194,063,914.25
(4) CET Levies	13,440,898,701.05	14,695,357,175.42	-1,254,458,474.37
TOTAL CASH	106,835,184,100.07	134,400,810,176.08	-27,565,626,076.01

The collection of **₦106,835,184,100.07** in the month of APRIL, 2023 accounts for 51.52% of the 2023 monthly budget of **₦207,366,848,384.75** (Appendix "A"). However, this is Lower than MARCH, 2023 collection of **₦134,400,810,176.08** by **₦27,565,626,076.01** or 20.51%. This is attributable to the Decrease in the volume of Import Duty, Excise Duty, Fees and CET Levies in the month under review, relative to the preceding month.

The transfer to the Federation Account by the CBN for the month amounted to **₦106,835,184,100.07** (see Appendix "B"), reconciliation statement (Appendix "C") and FAAC revenue reporting format (Appendix "D") respectively.

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

**MP BINGA
FOR: COMPTROLLER-GENERAL
NIGERIA CUSTOMS SERVICE**

APPENDIX "A"

NIGERIA CUSTOMS SERVICE
MONTHLY REVENUE REPORTING FOR REVENUE COLLECTION

S/NO	REVENUE HEAD	BUDGET		ACTUAL		VARIANCE			
		BUDGET 2023	MONTHLY BUDGET	PREVIOUS MONTH Feb-23	CURRENT MONTH Mar-23	BUDGET MINUS CURRENT MONTH		PREVIOUS MINUS CURRENT MONTH	
		N (Million) A	N (Million) B	N (Million) C	N (Million) D	N (Million) E = B - D	% F	N (Million) G = C - D	% H
1	Import Duty	1,842,458.22	153,538.19	99,626.79	81,363.52	72,174.67	47.01	18,263.27	18.33
2	Excise Duty	250,091.86	20,840.99	18,879.62	11,025.78	9,815.21	47.10	7,853.84	41.60
3	Fees	23,324.78	1,943.73	1,199.05	1,004.99	938.74	48.30	194.06	16.18
4	CET Levies	372,527.32	31,043.94	14,695.36	13,440.90	17,603.04	56.70	1,254.46	8.54
TOTAL		2,488,402.18	207,366.85	134,400.82	106,835.19	100,531.66	48.48	27,565.63	20.51

TABLE 3
CENTRAL BANK OF NIGERIA, ABUJA.
NIGERIAN CUSTOMS REVENUE INTO FEDERATION ACCOUNT
JANUARY - DECEMBER 2023

MONTHS	IMPORT DUTY N	EXCISE DUTY N	FEES N	AUCTION SALES N	PENALTY CHARGES N	2008-2012 CET SPECIAL LEVY N	TOTAL N
JANUARY	106,110,200,009.01	20,128,144,655.48	968,140,624.45	3,372,924.16	2,555,857.10	12,218,368,629.01	139,430,782,699.21
FEBRUARY	94,053,793,937.94	13,470,607,306.23	1,022,895,945.33	25,586,037.95	0.00	10,002,881,255.27	119,521,970,544.78
MARCH	99,626,786,329.55	18,879,617,720.16	1,175,701,366.05	23,347,584.90	0.00	14,695,357,175.42	134,400,810,176.08
APRIL	81,363,518,011.33	11,025,782,350.99	990,257,971.15	14,727,065.55	0.00	13,440,898,701.05	106,835,184,100.07
MAY							
JUNE							
JULY							
AUGUST							
SEPTEMBER							
OCTOBER							
NOVEMBER							
DECEMBER							
TOTAL	381,154,298,287.83	63,504,152,032.86	4,156,995,906.98	67,033,612.56	2,555,857.10	50,357,505,760.75	500,188,747,520.14

Prepared by:  Checked by:  Authorised by: 

Source: Banking Services Department, CBN, Abuja

NIGERIA CUSTOMS SERVICE
RECONCILIATION STATEMENT OF REVENUE COLLECTION AND TRANSFER TO
FEDERATION ACCOUNTS FOR THE MONTH OF APRIL, 2023

	N	N
Balance b/f		-
Add:		
(i) Collection for the month		<u>106,835,184,100.07</u>
	106,835,184,100.07	106,835,184,100.07
Deduct:		
(i) Transfer to Federation account by CBN in the month	106,835,184,100.07	
(ii) Bank charges for the month	<u>-</u>	
		<u>106,835,184,100.07</u>
(iii) Balance carried forward		<u><u>-</u></u>

NIGERIA CUSTOMS SERVICE HEADQUARTERS ABUJA
FAAC REVENUE REPORTING SUMMARY
FOR THE MONTH OF APRIL, 2023

	April-23	IMPORT DUTY	EXCISE DUTY	FEES	CET LEVIES	TOTAL	Mar-23
		N	N	N	N	N	N
1	OPENING BALANCE	-	-	-	-	-	-
2	COLLECTION FOR THE MONTH (CASH)	81,363,518,011.33	11,025,782,350.99	1,004,985,036.70	13,440,898,701.05	106,835,184,100.07	134,400,810,176.08
3	ACCOUNTS RECEIVABLE	-	-	-	-	-	-
	SUB-TOTAL (1 + 2 + 3)	81,363,518,011.33	11,025,782,350.99	1,004,985,036.70	13,440,898,701.05	106,835,184,100.07	134,400,810,176.08
5	LESS CHARGES	-	-	-	-	-	-
6	AVAILABLE FOR THE MONTH	81,363,518,011.33	11,025,782,350.99	1,004,985,036.70	13,440,898,701.05	106,835,184,100.07	134,400,810,176.08
7	APPROPRIATED AS BELOW	-	-	-	-	-	-
8	TRANSFER TO FED. A/C	81,363,518,011.33	11,025,782,350.99	1,004,985,036.70	13,440,898,701.05	106,835,184,100.07	134,400,810,176.08
9	OUTSTANDING RECEIPTS NOT DUE	-	-	-	-	-	-
10	CLOSING BALANCE (C/FWD)	-	-	-	-	-	-