

FEDERATION ACCOUNT: April, 2023

NET ALLOCATION TO LGCs:

SN	STATES	NO of LGCs	GROSS	TOT- DEDUCTN + ECOLOGICAL	NET	NET	GROSS	
					Apr 2023	Mar 2023	Mar 2023	
1	ABIA	17	1,404,270,503.20	40,901,082.62	1,363,369,420.59	1,919,305,241.30	1,976,884,398.54	1
2	ADAMAWA	21	1,771,285,694.14	80,757,512.15	1,690,528,181.99	2,391,761,430.02	2,493,555,939.62	2
3	AKWA IBOM	31	2,359,248,458.97	68,715,974.53	2,290,532,484.43	3,224,533,964.42	3,321,269,983.36	3
4	ANAMBRA	21	1,780,857,909.82	51,869,647.86	1,728,988,261.96	2,434,011,048.81	2,507,031,380.28	4
5	BAUCHI	20	2,021,626,137.22	58,882,314.68	1,962,743,822.54	2,763,084,200.84	2,845,976,726.87	5
6	BAYELSA	8	822,875,836.10	23,967,257.36	798,908,578.74	1,124,676,407.83	1,158,416,700.07	6
7	BENUE	23	2,199,842,121.81	203,611,570.03	1,996,230,551.78	2,867,124,751.04	3,096,863,147.05	7
8	BORNO	27	2,388,369,304.18	69,564,154.49	2,318,805,149.69	3,264,335,263.91	3,362,265,321.82	8
9	CROSS RIVER	18	1,539,706,466.55	83,397,085.59	1,456,309,380.96	2,065,862,865.26	2,167,546,555.39	9
10	DELTA	25	1,972,913,009.16	57,463,485.70	1,915,449,523.45	2,696,504,090.23	2,777,400,036.94	10
11	EBONYI	13	1,138,975,613.93	75,325,433.66	1,063,650,180.27	1,609,814,207.50	1,603,411,240.01	11
12	EDO	18	1,509,545,487.36	43,967,344.29	1,465,578,143.07	2,063,191,215.13	2,125,086,951.58	12
13	EKITI	16	1,198,633,859.65	34,911,665.82	1,163,722,193.83	1,638,248,645.10	1,687,396,104.45	13
14	ENUGU	17	1,533,720,657.57	44,671,475.48	1,489,049,182.11	2,006,232,048.04	2,159,119,936.48	14
15	GOMBE	11	1,050,906,465.76	84,592,483.62	966,313,982.14	1,382,356,722.63	1,479,430,488.46	15
16	IMO	27	2,055,526,854.46	59,869,714.21	1,995,657,140.25	2,809,418,453.49	2,893,701,007.10	16
17	JIGAWA	27	2,159,524,495.01	62,898,771.70	2,096,625,723.31	2,951,558,601.09	3,040,105,359.12	17
18	KADUNA	23	2,428,589,780.09	70,735,624.66	2,357,854,155.43	3,319,307,130.11	3,418,886,344.02	18
19	KANO	44	3,866,523,073.96	625,281,621.95	3,241,241,452.01	4,771,956,989.74	5,443,160,077.82	19
20	KATSINA	34	2,943,649,829.97	85,737,373.69	2,857,912,456.28	4,023,272,250.12	4,143,970,417.62	20
21	KEBBI	21	1,857,759,011.54	54,109,485.77	1,803,649,525.76	2,539,116,644.39	2,615,290,143.72	21
22	KOGI	21	1,920,130,016.51	243,069,115.76	1,677,060,900.76	2,437,220,039.73	2,703,093,929.66	22
23	KWARA	16	1,358,693,110.55	39,573,585.74	1,319,119,524.80	1,857,011,738.44	1,912,722,090.59	23
24	LAGOS	20	2,314,528,534.64	67,413,452.47	2,247,115,082.17	3,163,412,417.72	3,258,314,790.25	24
25	NASSARAWA	13	1,212,188,431.31	74,544,586.40	1,137,643,844.90	1,617,536,407.54	1,706,477,770.82	25
26	NIGER	25	2,243,667,281.61	65,349,532.47	2,178,317,749.14	3,066,561,865.04	3,158,558,720.99	26
27	OGUN	20	1,600,624,126.42	162,397,070.59	1,438,227,055.83	2,071,897,196.55	2,253,304,371.36	27
28	ONDO	18	1,528,697,287.31	91,702,290.53	1,436,994,996.78	2,042,190,063.61	2,152,048,206.15	28
29	OSUN	30	2,070,659,126.05	142,339,105.08	1,928,320,020.96	2,748,072,040.27	2,915,003,705.93	29
30	OYO	33	2,611,974,925.71	159,765,521.04	2,452,209,404.66	3,486,262,616.42	3,677,049,733.81	30
31	PLATEAU	17	1,637,358,310.48	47,690,047.88	1,589,668,262.60	2,237,881,077.77	2,305,017,510.10	31
32	RIVERS	23	2,029,596,395.91	59,114,458.13	1,970,481,937.78	2,773,977,657.09	2,857,196,986.80	32
33	SOKOTO	23	2,044,117,703.36	95,526,447.01	1,948,591,256.36	2,757,835,807.50	2,877,639,591.04	33
34	TARABA	16	1,532,073,057.39	44,623,487.11	1,487,449,570.28	2,093,981,068.74	2,156,800,500.80	34
35	YOBE	17	1,540,365,192.33	44,005,005.60	1,495,500,186.73	2,105,314,453.60	2,168,473,887.21	35
36	ZAMFARA	14	1,391,822,921.81	40,538,531.70	1,351,284,390.11	1,902,292,345.17	1,959,361,115.53	36
37	FCT-ABUJA	6	614,725,430.62	17,904,624.19	596,820,806.43	840,184,094.34	865,389,617.17	37
		774	67,666,572,422.46	3,377,647,941.55	64,277,924,480.91	91,057,404,760.53	95,243,220,797.51	

FEDERATION ACCOUNT: April,2023

FAAC LGCs DEDUCTIONS-SUMMARY BY TYPE OF DEDUCTION

LGCNO	TOTAL AMOUNT	LGCNO	TOTAL-AMOUNT
1 STATUTORY REVENUE			
<u>ABIA</u>			
17	ECOLOGICAL FUNDS DISTRIBUTION LGCS	40,901,082.62	
		<u>40,901,082.62</u>	
<u>ADAMAWA</u>			
21	ADAMAWA AMCON LOAN DEDUCTION 11/12	29,166,666.69	
21	ECOLOGICAL FUNDS DISTRIBUTION LGCS	51,590,845.46	
		<u>80,757,512.15</u>	
<u>AKWA IBOM</u>			
31	ECOLOGICAL FUNDS DISTRIBUTION LGCS	68,715,974.53	
		<u>68,715,974.53</u>	
<u>ANAMBRA</u>			
21	ECOLOGICAL FUNDS DISTRIBUTION LGCS	51,869,647.86	
		<u>51,869,647.86</u>	
<u>BAUCHI</u>			
20	ECOLOGICAL FUNDS DISTRIBUTION LGCS	58,882,314.68	
		<u>58,882,314.68</u>	
<u>BAYELSA</u>			
8	ECOLOGICAL FUNDS DISTRIBUTION LGCS	23,967,257.36	
		<u>23,967,257.36</u>	
<u>BENUE</u>			
23	ECOLOGICAL FUNDS DISTRIBUTION LGCS	64,073,071.51	
23	FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - BENUE	139,538,498.52	
		<u>203,611,570.03</u>	
<u>BORNO</u>			
27	ECOLOGICAL FUNDS DISTRIBUTION LGCS	69,564,154.49	
		<u>69,564,154.49</u>	
<u>CROSS RIVER</u>			
18	ECOLOGICAL FUNDS DISTRIBUTION LGCS	44,845,819.41	
18	FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - CROSS RIVER	38,551,266.18	
		<u>83,397,085.59</u>	
<u>DELTA</u>			
25	ECOLOGICAL FUNDS DISTRIBUTION LGCS	57,463,485.70	
		<u>57,463,485.70</u>	
<u>EBONYI</u>			
13	ECOLOGICAL FUNDS DISTRIBUTION LGCS	33,174,047.01	
13	FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - EBONYI	30,761,630.51	
13	POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME LGC	11,389,756.14	
		<u>75,325,433.66</u>	
<u>EDO</u>			
18	ECOLOGICAL FUNDS DISTRIBUTION LGCS	43,967,344.29	
		<u>43,967,344.29</u>	
<u>EKITI</u>			
16	ECOLOGICAL FUNDS DISTRIBUTION LGCS	34,911,665.82	
		<u>34,911,665.82</u>	
<u>ENUGU</u>			
17	ECOLOGICAL FUNDS DISTRIBUTION LGCS	44,671,475.46	
		<u>44,671,475.46</u>	
<u>FCT-ABUJA</u>			
6	ECOLOGICAL FUNDS DISTRIBUTION LGCS	17,904,624.19	
		<u>17,904,624.19</u>	
<u>GOMBE</u>			
11	ECOLOGICAL FUNDS DISTRIBUTION LGCS	30,608,926.19	
11	FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - GOMBE	53,983,557.43	
		<u>84,592,483.62</u>	
<u>IMO</u>			
27	ECOLOGICAL FUNDS DISTRIBUTION LGCS	59,869,714.21	
		<u>59,869,714.21</u>	
<u>JIGAWA</u>			
27	ECOLOGICAL FUNDS DISTRIBUTION LGCS	62,898,771.70	
		<u>62,898,771.70</u>	
<u>KADUNA</u>			
23	ECOLOGICAL FUNDS DISTRIBUTION LGCS	70,735,624.66	
		<u>70,735,624.66</u>	
<u>KANO</u>			
44	ECOLOGICAL FUNDS DISTRIBUTION LGCS	112,617,176.91	
44	KANO STATE 44 LOCAL GOVT. LOAN IFO GTB (26/36)	512,664,445.04	
		<u>625,281,621.95</u>	
<u>KATSINA</u>			
34	ECOLOGICAL FUNDS DISTRIBUTION LGCS	85,737,373.69	
		<u>85,737,373.69</u>	
<u>KEBBI</u>			
21	ECOLOGICAL FUNDS DISTRIBUTION LGCS	54,109,485.77	
		<u>54,109,485.77</u>	
<u>KOGI</u>			
21	ECOLOGICAL FUNDS DISTRIBUTION LGCS	55,926,116.99	
21	FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - KOGI	89,972,595.51	
21	FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - KOGI 2	97,170,403.26	
		<u>243,069,115.7</u>	
<u>KWARA</u>			
16	ECOLOGICAL FUNDS DISTRIBUTION LGCS	39,573,585.74	
		<u>39,573,585.7</u>	
<u>LAGOS</u>			
20	ECOLOGICAL FUNDS DISTRIBUTION LGCS	67,413,452.41	
		<u>67,413,452.4</u>	

LGCNO	TOTAL AMOUNT	LGCNO	TOTAL-AMOUNT
<u>NASSARAWA</u>		21	ADAMAWA 6,833,222.30
13	ECOLOGICAL FUNDS DISTRIBUTION LGCS 35,306,459.16	31	AKWA IBOM 9,101,450.56
13	FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - NASARAWA 39,238,127.24	21	ANAMBRA 6,870,149.76
	<u>74,544,586.40</u>	20	BAUCHI 7,798,979.49
<u>NIGER</u>		8	BAYELSA 3,174,470.12
25	ECOLOGICAL FUNDS DISTRIBUTION LGCS 65,349,532.47	23	BENUE 8,486,496.73
	<u>65,349,532.47</u>	27	BORNO 9,213,792.24
<u>OGUN</u>		18	CROSS RIVER 5,939,841.66
20	ECOLOGICAL FUNDS DISTRIBUTION LGCS 46,620,120.19	25	DELTA 7,611,055.19
20	FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - OGUN 115,776,950.40	13	EBONYI 4,393,912.05
	<u>162,397,070.59</u>	18	EDO 5,823,487.38
<u>ONDO</u>		16	EKITI 4,624,060.16
18	ECOLOGICAL FUNDS DISTRIBUTION LGCS 44,525,163.71	17	ENUGU 5,916,749.76
18	FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - ONDO STATE 47,177,126.82	6	FCT-ABUJA 2,371,472.62
	<u>91,702,290.53</u>	11	GOMBE 4,054,161.07
<u>OSUN</u>		27	IMO 7,929,760.84
30	ECOLOGICAL FUNDS DISTRIBUTION LGCS 60,310,459.98	27	JIGAWA 8,330,960.38
30	FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - OSUN STATE 82,028,645.10	23	KADUNA 9,368,953.80
	<u>142,339,105.08</u>	44	KANO 14,916,177.43
<u>OYO</u>		34	KATSINA 11,355,939.77
33	ECOLOGICAL FUNDS DISTRIBUTION LGCS 76,076,939.58	21	KEBBI 7,166,816.93
33	FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - OYO 83,688,581.46	21	KOGI 7,407,430.26
	<u>159,765,521.04</u>	16	KWARA 5,241,532.80
<u>PLATEAU</u>		20	LAGOS 8,928,931.14
17	ECOLOGICAL FUNDS DISTRIBUTION LGCS 47,690,047.88	13	NASSARAWA 4,676,350.66
	<u>47,690,047.88</u>	25	NIGER 8,655,564.35
<u>RIVERS</u>		20	OGUN 6,174,848.31
23	ECOLOGICAL FUNDS DISTRIBUTION LGCS 59,114,458.13	18	ONDO 5,897,370.72
	<u>59,114,458.13</u>	30	OSUN 7,988,137.75
<u>SOKOTO</u>		33	OYO 10,076,412.50
23	ECOLOGICAL FUNDS DISTRIBUTION LGCS 59,537,408.84	17	PLATEAU 6,316,560.54
23	FG SALARY BAILOUT TO LOCAL GOVERNMENT COUNCILS - SOKOTO 35,989,038.17	23	RIVERS 7,829,726.96
	<u>95,526,447.01</u>	23	SOKOTO 7,885,746.90
<u>TARABA</u>		16	TARABA 5,910,393.68
16	ECOLOGICAL FUNDS DISTRIBUTION LGCS 44,623,487.11	17	YOBE 5,942,382.88
	<u>44,623,487.11</u>	14	ZAMFARA 5,369,340.17
<u>YOBE</u>			<u>261,000,000.00</u>
17	ECOLOGICAL FUNDS DISTRIBUTION LGCS 44,865,005.60		<u>261,000,000.00</u>
	<u>44,865,005.60</u>	<u>5 AUGMENTATION REVENUE</u>	
<u>ZAMFARA</u>		<u>ABIA</u>	
14	ECOLOGICAL FUNDS DISTRIBUTION LGCS 40,538,531.70	17	ABIA 1,807,338.71
	<u>40,538,531.70</u>	21	ADAMAWA 2,279,698.39
	<u>3,377,647,941.55</u>	31	AKWA IBOM 3,036,424.30
<u>3 EXCESS CRUDE REVENUE</u>		21	ANAMBRA 2,292,018.12
<u>ABIA</u>		20	BAUCHI 2,601,894.13
17	ABIA 5,417,360.14	8	BAYELSA 1,059,066.15
		23	BENUE 2,831,263.51
		27	BORNO 3,073,903.71
		18	CROSS RIVER 1,981,648.91

LGCNO	TOTAL AMOUNT	LGCNO	TOTAL-AMOUNT
25 DELTA	2,539,198.86	27 JIGAWA	4,596,391.93
13 EBONYI	1,465,896.15	23 KADUNA	5,169,077.96
18 EDO	1,942,830.81	44 KANO	8,229,615.13
16 EKITI	1,542,678.12	34 KATSINA	6,265,346.08
17 ENUGU	1,973,944.99	21 KEBBI	3,954,105.89
6 FCT-ABUJA	791,170.27	21 KOGI	4,086,858.07
11 GOMBE	1,352,548.48	16 KWARA	2,891,880.16
27 IMO	2,645,525.38	20 LAGOS	4,926,306.84
27 JIGAWA	2,779,373.50	13 NASSARAWA	2,580,055.54
23 KADUNA	3,125,668.68	25 NIGER	4,775,483.78
44 KANO	4,976,332.43	20 OGUN	3,406,812.86
34 KATSINA	3,788,566.58	18 ONDO	3,253,721.78
21 KEBBI	2,390,992.17	30 OSUN	4,407,248.41
21 KOGI	2,471,265.55	33 OYO	5,559,400.00
16 KWARA	1,748,679.23	17 PLATEAU	3,484,998.92
20 LAGOS	2,978,868.40	23 RIVERS	4,319,849.36
13 NASSARAWA	1,560,123.26	23 SOKOTO	4,350,756.91
25 NIGER	2,887,667.82	16 TARABA	3,260,906.86
20 OGUN	2,060,051.78	17 YOBE	3,278,556.07
18 ONDO	1,967,479.76	14 ZAMFARA	2,962,394.58
30 OSUN	2,665,001.08		<u>144,000,000.00</u>
33 OYO	3,361,690.92		<u>144,000,000.00</u>
17 PLATEAU	2,107,329.79		
23 RIVERS	2,612,152.10		
23 SOKOTO	2,630,841.46		
16 TARABA	1,971,824.48		
17 YOBE	1,982,496.71		
14 ZAMFARA	1,791,318.30		
	<u>87,074,772.97</u>		
	<u>87,074,772.97</u>		

9 OTHER NON OIL REVENUE

ABIA

17 ABIA	2,988,888.35
21 ADAMAWA	3,770,053.68
31 AKWA IBOM	5,021,489.97
21 ANAMBRA	3,790,427.45
20 BAUCHI	4,302,885.24
8 BAYELSA	1,751,431.79
23 BENUE	4,682,205.09
27 BORNO	5,083,471.58
18 CROSS RIVER	3,277,154.02
25 DELTA	4,199,202.86
13 EBONYI	2,424,227.34
18 EDO	3,212,958.55
16 EKITI	2,551,205.61
17 ENUGU	3,264,413.66
6 FCT-ABUJA	1,308,398.69
11 GOMBE	2,236,778.52
27 IMO	4,375,040.47

LGCNO

TOTAL AMOUNT
3,869,722,714.52

LGCNO

TOTAL-AMOUNT

FAAC LGCs DEDUCTIONS-SUMMARY BY TYPE

S/NO	STATES	TOTAL DEDUCTIONS
<u>1 STATUTORY REVENUE</u>		
		1
1	ABIA (17 detail records)	40,901,082.62
2	ADAMAWA (42 detail records)	80,757,512.15
3	AKWA IBOM (31 detail records)	68,715,974.53
4	ANAMBRA (21 detail records)	51,869,647.86
5	BAUCHI (20 detail records)	58,882,314.68
6	BAYELSA (8 detail records)	23,967,257.36
7	BENUE (46 detail records)	203,611,570.03
8	BORNO (27 detail records)	69,564,154.49
9	CROSS RIVER (36 detail records)	83,397,085.59
10	DELTA (25 detail records)	57,463,485.70
11	EBONYI (39 detail records)	75,325,433.66
12	EDO (18 detail records)	43,967,344.29
13	EKITI (16 detail records)	34,911,665.82
14	ENUGU (17 detail records)	44,671,475.46
15	FCT-ABUJA (6 detail records)	17,904,624.19
16	GOMBE (22 detail records)	84,592,483.62
17	IMO (27 detail records)	59,869,714.21
18	JIGAWA (27 detail records)	62,898,771.70
19	KADUNA (23 detail records)	70,735,624.66
20	KANO (88 detail records)	625,281,621.95
21	KATSINA (34 detail records)	85,737,373.69
22	KEBBI (21 detail records)	54,109,485.77
23	KOGI (63 detail records)	243,069,115.76
24	KWARA (16 detail records)	39,573,585.74
25	LAGOS (20 detail records)	67,413,452.47
26	NASSARAWA (26 detail records)	74,544,586.40
27	NIGER (25 detail records)	65,349,532.47
28	OGUN (40 detail records)	162,397,070.59
29	ONDO (36 detail records)	91,702,290.53
30	OSUN (60 detail records)	142,339,105.08
31	OYO (66 detail records)	159,765,521.04
32	PLATEAU (17 detail records)	47,690,047.88
33	RIVERS (23 detail records)	59,114,458.13
34	SOKOTO (46 detail records)	95,526,447.01
35	TARABA (16 detail records)	44,623,487.11
36	YOBE (17 detail records)	44,865,005.60
37	ZAMFARA (14 detail records)	40,538,531.70
<u>TOTAL 1 STATUTORY REVENUE</u>		<u>3,377,647,941.55</u>

3 EXCESS CRUDE REVENUE

		3
1	ABIA (17 detail records)	5,417,360.14
2	ADAMAWA (21 detail records)	6,833,222.30
3	AKWA IBOM (31 detail records)	9,101,450.56
4	ANAMBRA (21 detail records)	6,870,149.76

<i>S/NO</i>	<i>STATES</i>	<i>TOTAL DEDUCTIONS</i>
5	BAUCHI (20 detail records)	7,798,979.49
6	BAYELSA (8 detail records)	3,174,470.12
7	BENUE (23 detail records)	8,486,496.73
8	BORNO (27 detail records)	9,213,792.24
9	CROSS RIVER (18 detail records)	5,939,841.66
10	DELTA (25 detail records)	7,611,055.19
11	EBONYI (13 detail records)	4,393,912.05
12	EDO (18 detail records)	5,823,487.38
13	EKITI (16 detail records)	4,624,060.16
14	ENUGU (17 detail records)	5,916,749.76
15	FCT-ABUJA (6 detail records)	2,371,472.62
16	GOMBE (11 detail records)	4,054,161.07
17	IMO (27 detail records)	7,929,760.84
18	JIGAWA (27 detail records)	8,330,960.38
19	KADUNA (23 detail records)	9,368,953.80
20	KANO (44 detail records)	14,916,177.43
21	KATSINA (34 detail records)	11,355,939.77
22	KEBBI (21 detail records)	7,166,816.93
23	KOGI (21 detail records)	7,407,430.26
24	KWARA (16 detail records)	5,241,532.80
25	LAGOS (20 detail records)	8,928,931.14
26	NASSARAWA (13 detail records)	4,676,350.66
27	NIGER (25 detail records)	8,655,564.35
28	OGUN (20 detail records)	6,174,848.31
29	ONDO (18 detail records)	5,897,370.72
30	OSUN (30 detail records)	7,988,137.75
31	OYO (33 detail records)	10,076,412.50
32	PLATEAU (17 detail records)	6,316,560.54
33	RIVERS (23 detail records)	7,829,726.96
34	SOKOTO (23 detail records)	7,885,746.90
35	TARABA (16 detail records)	5,910,393.68
36	YOBE (17 detail records)	5,942,382.88
37	ZAMFARA (14 detail records)	5,369,340.17
<u>TOTAL 3 EXCESS CRUDE REVENUE</u>		<u>261,000,000.00</u>

5 AUGMENTATION REVENUE

5

1	ABIA (17 detail records)	1,807,338.71
2	ADAMAWA (21 detail records)	2,279,698.39
3	AKWA IBOM (31 detail records)	3,036,424.30
4	ANAMBRA (21 detail records)	2,292,018.12
5	BAUCHI (20 detail records)	2,601,894.13
6	BAYELSA (8 detail records)	1,059,066.15
7	BENUE (23 detail records)	2,831,263.51
8	BORNO (27 detail records)	3,073,903.71
9	CROSS RIVER (18 detail records)	1,981,648.91
10	DELTA (25 detail records)	2,539,198.86
11	EBONYI (13 detail records)	1,465,896.15
12	EDO (18 detail records)	1,942,830.81
13	EKITI (16 detail records)	1,542,678.12
14	ENUGU (17 detail records)	1,973,944.99

<i>S/NO</i>	<i>STATES</i>	<i>TOTAL DEDUCTIONS</i>
15	FCT-ABUJA (6 detail records)	791,170.27
16	GOMBE (11 detail records)	1,352,548.48
17	IMO (27 detail records)	2,645,525.38
18	JIGAWA (27 detail records)	2,779,373.50
19	KADUNA (23 detail records)	3,125,668.68
20	KANO (44 detail records)	4,976,332.43
21	KATSINA (34 detail records)	3,788,566.58
22	KEBBI (21 detail records)	2,390,992.17
23	KOGI (21 detail records)	2,471,265.55
24	KWARA (16 detail records)	1,748,679.23
25	LAGOS (20 detail records)	2,978,868.40
26	NASSARAWA (13 detail records)	1,560,123.26
27	NIGER (25 detail records)	2,887,667.82
28	OGUN (20 detail records)	2,060,051.78
29	ONDO (18 detail records)	1,967,479.76
30	OSUN (30 detail records)	2,665,001.08
31	OYO (33 detail records)	3,361,690.92
32	PLATEAU (17 detail records)	2,107,329.79
33	RIVERS (23 detail records)	2,612,152.10
34	SOKOTO (23 detail records)	2,630,841.46
35	TARABA (16 detail records)	1,971,824.48
36	YOBE (17 detail records)	1,982,496.71
37	ZAMFARA (14 detail records)	1,791,318.30
<u>TOTAL 5 AUGMENTATION REVENUE</u>		<u>87,074,772.97</u>

9 OTHER NON OIL REVENUE

9

1	ABIA (17 detail records)	2,988,888.35
2	ADAMAWA (21 detail records)	3,770,053.68
3	AKWA IBOM (31 detail records)	5,021,489.97
4	ANAMBRA (21 detail records)	3,790,427.45
5	BAUCHI (20 detail records)	4,302,885.24
6	BAYELSA (8 detail records)	1,751,431.79
7	BENUE (23 detail records)	4,682,205.09
8	BORNO (27 detail records)	5,083,471.58
9	CROSS RIVER (18 detail records)	3,277,154.02
10	DELTA (25 detail records)	4,199,202.86
11	EBONYI (13 detail records)	2,424,227.34
12	EDO (18 detail records)	3,212,958.55
13	EKITI (16 detail records)	2,551,205.61
14	ENUGU (17 detail records)	3,264,413.66
15	FCT-ABUJA (6 detail records)	1,308,398.69
16	GOMBE (11 detail records)	2,236,778.52
17	IMO (27 detail records)	4,375,040.47
18	JIGAWA (27 detail records)	4,596,391.93
19	KADUNA (23 detail records)	5,169,077.96
20	KANO (44 detail records)	8,229,615.13
21	KATSINA (34 detail records)	6,265,346.08
22	KEBBI (21 detail records)	3,954,105.89
23	KOGI (21 detail records)	4,086,858.07
24	KWARA (16 detail records)	2,891,880.16

<i>S/NO</i>	<i>STATES</i>	<i>TOTAL DEDUCTIONS</i>
25	LAGOS (20 detail records)	4,926,306.84
26	NASSARAWA (13 detail records)	2,580,055.54
27	NIGER (25 detail records)	4,775,483.78
28	OGUN (20 detail records)	3,406,812.86
29	ONDO (18 detail records)	3,253,721.78
30	OSUN (30 detail records)	4,407,248.41
31	OYO (33 detail records)	5,559,400.00
32	PLATEAU (17 detail records)	3,484,998.92
33	RIVERS (23 detail records)	4,319,849.36
34	SOKOTO (23 detail records)	4,350,756.91
35	TARABA (16 detail records)	3,260,906.86
36	YOBE (17 detail records)	3,278,556.07
37	ZAMFARA (14 detail records)	2,962,394.58
TOTAL 9 OTHER NON OIL REVENUE		<u>144,000,000.00</u>
<u>Grand Total</u>		<u>3,869,722,714.52</u>

S/N	STATE	GROSS STATUTORY	TOTAL DERIVATION	TOTAL	DEDUCTION	STATE NET		PREV. TOTAL	
						Apr 2023	Mar 2023		
1	ABIA	2,166,968,304.55	291,484,140.56	2,458,452,445.11	1,051,540,934.33	1,406,911,510.78	3,493,127,215.10	1	
2	ADAMAWA	2,305,281,630.34	0.00	2,305,281,630.34	983,356,502.25	1,321,925,128.08	3,245,297,311.92	2	
3	AKWA IBOM	2,326,704,431.36	17,828,662,831.40	20,155,367,262.76	1,993,071,743.27	18,162,295,519.49	24,601,108,588.80	3	
4	ANAMBRA	2,300,962,956.60	863,432,719.98	3,164,395,676.58	478,241,849.39	2,686,153,827.20	4,299,558,524.05	4	
5	BAUCHI	2,768,135,528.10	0.00	2,768,135,528.10	1,951,350,768.13	816,784,759.95	3,896,887,334.77	5	
6	BAYELSA	2,047,633,497.41	13,356,241,631.74	15,403,875,129.18	1,022,045,323.84	13,781,029,805.31	18,837,166,091.99	6	
7	BENUE	2,595,306,001.03	0.00	2,595,306,001.03	679,728,101.45	1,915,577,899.59	3,653,583,786.86	7	
8	BORNO	2,875,227,105.42	0.00	2,875,227,105.42	712,414,664.74	2,162,812,440.68	4,047,647,226.08	8	
9	CROSS RIVE	2,327,101,230.72	0.00	2,327,101,230.72	1,800,241,813.08	526,859,417.64	3,276,014,205.47	9	
10	DELTA	2,349,722,910.63	29,675,609,354.55	32,025,332,265.18	2,511,274,829.49	29,414,057,436.69	30,101,717,405.73	10	
11	EBONYI	2,070,368,535.78	0.00	2,070,368,535.78	785,541,750.35	1,284,826,785.44	2,914,594,022.81	11	
12	EDO	2,163,866,936.64	3,066,836,856.86	5,230,703,793.50	1,301,432,516.22	3,929,271,277.28	6,037,425,607.68	12	
13	EKITI	2,069,200,238.88	0.00	2,069,200,238.88	1,378,570,599.00	690,629,639.88	2,912,949,934.05	13	
14	ENUGU	2,327,302,075.26	0.00	2,327,302,075.26	687,417,851.37	1,639,884,223.90	3,276,296,947.61	14	
15	GOMBE	2,179,773,991.48	0.00	2,179,773,991.48	1,603,835,124.00	576,138,867.48	3,068,611,913.63	15	
16	IMO	2,406,087,699.43	856,369,179.05	3,262,456,878.48	1,920,020,736.44	1,342,436,142.04	4,511,954,326.27	16	
17	JIGAWA	2,587,970,519.56	0.00	2,587,970,519.56	454,833,931.97	2,133,136,587.59	3,643,257,144.77	17	
18	KADUNA	3,032,108,471.66	0.00	3,032,108,471.66	2,365,613,178.95	666,495,292.71	4,268,499,493.95	18	
19	KANO	3,670,704,869.21	0.00	3,670,704,869.21	1,496,132,754.86	2,174,572,114.35	5,167,493,848.95	19	
20	KATSINA	2,844,691,805.55	0.00	2,844,691,805.55	1,483,659,408.72	1,361,032,396.83	4,004,660,666.31	20	
21	KEBBI	2,443,604,453.28	0.00	2,443,604,453.28	595,110,109.29	1,848,494,343.99	3,440,023,491.81	21	
22	KOGI	2,557,716,161.84	0.00	2,557,716,161.84	1,411,127,248.16	1,146,588,913.68	3,600,666,085.84	22	
23	KWARA	2,059,974,944.54	0.00	2,059,974,944.54	1,297,609,061.19	762,365,883.35	2,899,962,877.48	23	
24	LAGOS	3,100,148,391.39	0.00	3,100,148,391.39	2,721,222,210.17	378,926,181.22	4,364,283,785.86	24	
25	NASSARAW	2,134,138,468.92	0.00	2,134,138,468.92	537,158,693.21	1,596,979,775.71	3,004,367,772.38	25	
26	NIGER	2,741,205,842.91	0.00	2,741,205,842.91	1,568,464,776.51	1,172,741,066.40	3,858,976,637.10	26	
27	OGUN	2,149,988,719.09	0.00	2,149,988,719.09	2,299,635,216.89	-149,646,497.80	3,026,681,217.12	27	
28	ONDO	2,154,248,087.53	2,472,274,276.07	4,626,522,363.60	1,314,800,075.74	3,311,722,287.86	6,034,306,450.22	28	
29	OSUN	2,110,575,152.38	0.00	2,110,575,152.38	1,932,774,597.49	177,800,554.89	2,971,196,134.34	29	
30	OYO	2,595,592,751.44	0.00	2,595,592,751.44	1,636,197,714.39	959,395,037.04	3,653,987,464.36	30	
31	PLATEAU	2,416,582,386.46	0.00	2,416,582,386.46	1,882,709,770.84	533,872,615.62	3,401,982,742.41	31	
32	RIVERS	2,495,757,785.34	13,234,243,617.35	15,730,001,402.69	1,034,750,933.57	14,695,250,469.12	19,017,865,522.17	32	
33	SOKOTO	2,550,437,884.94	0.00	2,550,437,884.94	1,277,854,258.61	1,272,583,626.33	3,590,419,974.41	33	
34	TARABA	2,229,189,271.07	0.00	2,229,189,271.07	1,121,437,009.28	1,107,752,261.79	3,138,177,068.67	34	
35	YOBE	2,298,007,978.58	0.00	2,298,007,978.58	800,485,695.38	1,497,522,283.20	3,235,057,711.61	35	
36	ZAMFARA	2,302,902,064.57	0.00	2,302,902,064.57	1,283,438,704.67	1,019,463,359.90	3,241,947,439.91	36	
		87,755,189,083.89	81,645,154,607.56	169,400,343,691.45	50,075,700,457.24	119,324,643,234.21	220,737,754,572.48		

SUMMARY OF STATUTORY REVENUE ALLOCATION DISTRIBUTION STATES AND LGCS

SN-A	STATE-B	GROSS STATUTORY-C	TOTAL DERIVATION OIL & GAS-D	E-COLOGY-C*0.72	TOTAL-F=C+D	DEDUCTION-G	STATE NET-H=F-G	LGCS-GROSS-I	LGCS-NET-J	SN
1	ABIA	2,166,968,304.55	291,484,140.56	58,391,361.50	2,458,452,445.11	993,149,572.83	1,406,911,610.78	1,404,270,503.20	1,363,369,420.59	1
2	ADAMAWA	2,305,281,630.34	0.00	62,118,367.28	2,305,281,630.34	921,238,134.97	1,321,925,128.08	1,771,286,694.14	1,690,528,181.99	2
3	AKWA IBOM	2,326,704,431.36	17,828,662,891.40	62,696,628.39	2,055,387,262.76	1,930,576,114.88	18,162,295,519.49	2,359,248,458.97	2,290,532,484.43	3
4	ANAMBRA	2,300,962,956.60	863,432,719.98	62,001,995.84	3,164,395,676.58	416,239,853.55	2,666,153,822.20	1,780,857,909.82	1,728,988,261.96	4
5	BAUCHI	2,768,135,528.10	0.00	74,590,478.30	2,768,135,528.10	1,876,760,289.83	816,784,759.96	2,021,626,137.22	1,962,743,822.54	5
6	BAYELSA	2,047,633,497.41	13,356,241,631.74	55,175,752.92	15,403,875,129.16	1,567,669,570.92	13,781,029,805.31	822,875,836.10	798,908,578.74	6
7	BENUE	2,595,306,001.03	0.00	69,933,395.24	2,595,306,001.03	609,794,706.21	1,915,577,989.59	2,199,842,121.81	1,996,230,551.78	7
8	BORNO	2,875,227,105.42	0.00	77,476,179.49	2,875,227,105.42	634,938,485.25	2,162,812,440.68	2,388,369,304.18	2,318,805,149.69	8
9	CROSS RIVER	2,327,101,230.72	0.00	62,706,320.59	2,327,101,230.72	1,737,535,492.49	526,859,417.64	1,539,706,466.55	1,466,309,380.96	9
10	DELTA	2,349,722,910.63	29,575,609,354.55	63,315,886.81	32,025,332,265.18	2,547,958,942.68	29,414,057,435.69	1,972,913,009.16	1,915,449,523.45	10
11	EBONYI	2,070,368,535.78	0.00	55,788,373.72	2,070,368,535.78	729,753,376.63	1,284,826,785.44	1,138,975,613.93	1,063,650,180.27	11
12	EDO	2,163,866,936.64	3,066,836,856.86	58,307,791.71	5,230,703,793.50	1,243,124,724.51	3,929,271,277.28	1,509,545,487.36	1,465,578,143.07	12
13	EKITI	2,069,200,238.88	0.00	55,756,892.66	2,069,200,238.88	1,322,813,706.34	690,629,639.88	1,198,633,859.65	1,163,722,193.83	13
14	ENUGU	2,327,302,075.26	0.00	62,711,732.57	2,327,302,075.26	624,706,118.80	1,639,884,223.90	1,533,720,657.57	1,489,049,182.11	14
15	GOMBE	2,179,773,991.48	0.00	58,736,424.92	2,179,773,991.48	1,544,898,699.08	576,138,867.48	1,050,906,465.76	966,313,982.14	15
16	IMO	2,406,087,699.43	866,369,179.05	64,834,698.49	3,262,456,878.48	1,855,166,037.95	1,342,436,142.04	2,055,526,854.46	1,995,657,140.25	16
17	JIGAWA	2,587,970,519.56	0.00	69,735,732.56	2,587,970,519.56	385,098,199.41	2,133,136,567.59	2,159,524,495.01	2,096,625,723.31	17
18	KADUNA	3,032,108,471.66	0.00	81,703,521.69	3,032,108,471.66	2,283,909,657.26	666,495,292.71	2,428,589,780.09	2,357,864,155.43	18
19	KANO	3,670,704,869.21	0.00	98,911,209.05	3,670,704,869.21	1,397,221,545.81	2,174,572,114.35	3,866,523,073.96	3,241,241,462.01	19
20	KATSINA	2,844,691,805.55	0.00	76,653,372.01	2,844,691,805.55	1,407,006,036.71	1,361,032,396.83	2,943,649,829.97	2,857,912,456.28	20
21	KEBBI	2,443,604,453.26	0.00	65,845,628.98	2,443,604,453.26	529,264,480.31	1,848,494,343.99	1,857,759,011.54	1,803,649,525.76	21
22	KOGI	2,557,716,161.84	0.00	68,920,495.38	2,557,716,161.84	1,342,206,752.78	1,146,589,913.68	1,920,130,016.51	1,677,080,900.76	22
23	KWARA	2,059,974,944.54	0.00	55,508,306.89	2,059,974,944.54	1,242,100,754.30	762,365,883.35	1,358,693,110.55	1,319,119,524.80	23
24	LAGOS	3,100,148,391.39	0.00	83,636,932.70	3,100,148,391.39	2,637,685,277.47	378,926,181.22	2,314,528,534.64	2,247,115,082.17	24
25	NASSARAWA	2,134,138,468.92	0.00	57,506,725.21	2,134,138,468.92	479,651,968.00	1,596,979,775.71	1,212,188,431.31	1,137,643,844.90	25
26	NIGER	2,741,205,842.97	0.00	73,864,828.10	2,741,205,842.91	1,494,599,948.41	1,172,741,066.40	2,243,667,281.61	2,178,317,749.14	26
27	OGUN	2,149,988,719.09	0.00	57,933,827.76	2,149,988,719.09	2,241,701,389.13	-149,646,497.80	1,600,624,126.42	1,438,227,055.83	27
28	ONDO	2,154,248,087.53	2,472,274,276.07	58,048,601.16	4,626,522,363.60	1,256,751,474.58	3,511,722,287.86	1,528,697,287.31	1,436,994,996.78	28
29	OSUN	2,110,575,152.33	0.00	56,871,785.54	2,110,575,152.38	1,875,902,811.95	177,800,554.89	2,070,659,126.05	1,928,320,020.56	29
30	OYO	2,595,592,751.44	0.00	69,941,122.04	2,595,592,751.44	1,566,256,592.35	959,385,037.04	2,611,974,925.71	2,452,209,404.67	30
31	PLATEAU	2,416,582,386.43	0.00	65,117,489.46	2,416,582,386.46	1,817,592,281.39	533,872,615.62	1,637,358,310.48	1,589,668,267.60	31
32	RIVERS	2,495,757,785.34	13,234,243,617.35	67,250,956.29	15,730,001,402.69	967,499,975.28	14,665,250,469.12	2,029,596,395.91	1,970,481,937.78	32
33	SOKOTO	2,550,437,884.94	0.00	68,724,374.15	2,550,437,884.94	1,209,129,884.46	1,272,563,626.33	2,044,117,703.36	1,948,591,256.36	33
34	TARABA	2,229,189,271.07	0.00	60,067,974.37	2,229,189,271.07	1,061,369,034.91	1,107,762,261.79	1,532,073,057.39	1,487,449,570.28	34
35	YOBE	2,298,007,978.58	0.00	61,922,370.68	2,298,007,978.58	738,563,324.70	1,497,522,283.20	1,540,365,192.33	1,495,500,186.73	35
36	ZAMFARA	2,302,902,064.57	0.00	62,054,247.25	2,302,902,064.57	1,221,384,457.42	1,019,463,389.90	1,391,822,921.81	1,351,284,390.11	36
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	614,725,430.62	596,820,806.43	37
		87,755,189,083.89	81,345,154,607.56	2,364,660,783.70	169,400,343,691.45	47,711,039,673.54	119,324,643,234.21	67,655,572,422.46	64,277,924,480.91	

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	2,166,968,304.55	2,108,576,943.05	58,391,361.50	1,404,270,503.20	1,363,365,420.59	40,901,082.62	93,292,444.12	1
2	ADAMAWA	2,305,281,630.34	2,243,163,263.05	62,118,367.28	1,771,285,694.14	1,719,694,848.68	51,590,845.46	113,709,212.74	2
3	AKWA IBOM	2,326,704,431.36	2,264,008,802.97	62,695,628.39	2,359,248,458.97	2,290,592,484.43	68,715,974.53	131,411,602.92	3
4	ANAMBRA	2,800,962,956.60	2,238,960,960.77	62,001,995.84	1,780,657,909.82	1,728,988,261.96	51,669,647.86	113,871,643.70	4
5	BAUCHI	2,768,135,528.10	2,693,545,049.79	74,590,478.30	2,021,626,137.22	1,962,743,822.54	58,882,314.68	133,472,792.98	5
6	BAYELSA	2,047,633,497.41	1,992,457,744.49	55,175,752.92	822,875,836.10	798,908,578.74	23,967,257.36	79,143,010.29	6
7	BENUE	2,595,306,001.03	2,525,372,605.80	69,933,395.24	2,199,842,121.81	2,135,769,050.30	64,073,071.51	69,564,154.49	7
8	BORNO	2,875,227,105.42	2,797,750,925.93	77,476,179.49	2,388,369,304.18	2,318,805,149.69	69,564,154.49	147,040,333.98	8
9	CROSS RIVER	2,327,101,230.72	2,264,394,910.13	62,706,320.59	1,539,706,466.55	1,484,860,647.14	54,845,819.41	167,562,140.00	9
10	DELTA	2,349,722,910.63	2,286,407,023.82	63,315,886.81	1,972,913,009.16	1,915,449,523.45	57,463,485.70	120,779,372.52	10
11	EBONYI	2,070,368,535.78	2,014,580,162.06	55,788,373.72	1,138,975,613.93	1,105,801,566.92	33,174,047.01	83,962,420.73	11
12	EDO	2,163,866,936.64	2,105,559,144.93	58,307,791.71	1,509,545,487.36	1,465,573,143.07	43,967,344.29	162,275,136.00	12
13	EKITI	2,069,200,238.88	2,013,443,346.22	55,756,892.66	1,198,633,859.65	1,163,722,193.83	34,911,665.82	90,668,568.48	13
14	ENUGU	2,327,302,075.26	2,264,590,342.70	62,711,732.57	1,533,720,657.57	1,489,049,182.11	44,671,475.46	107,383,208.03	14
15	GOMBE	2,179,773,991.48	2,121,037,566.56	58,736,424.92	1,050,906,465.76	1,020,297,539.57	30,608,926.19	89,345,351.11	15
16	IMO	2,406,087,699.43	2,341,253,000.94	64,834,698.49	2,055,526,854.46	1,995,657,140.25	59,869,714.21	124,704,412.70	16
17	JIGAWA	2,587,970,519.56	2,518,234,787.00	69,735,732.56	2,159,524,495.01	2,096,625,723.31	62,898,771.70	132,634,504.26	17
18	KADUNA	3,032,108,471.66	2,950,404,949.97	81,703,521.69	2,428,589,780.09	2,357,854,155.43	70,735,624.66	152,439,146.35	18
19	KANO	3,670,704,869.21	3,571,793,660.16	98,911,209.05	3,866,523,073.96	3,753,905,897.05	112,617,176.91	211,528,385.66	19
20	KATSINA	2,844,691,805.55	2,768,038,433.54	76,653,372.01	2,943,649,829.97	2,857,912,456.28	85,737,373.69	132,390,745.69	20
21	KEBBI	2,443,604,453.28	2,377,758,824.30	65,845,628.98	1,857,759,011.54	1,803,649,525.76	54,109,485.77	119,955,114.75	21
22	KOGI	2,557,716,161.84	2,488,795,666.46	68,920,495.38	1,920,130,016.51	1,864,203,899.53	55,926,116.99	124,846,612.36	22
23	KWARA	2,059,974,944.54	2,004,466,637.65	55,508,306.89	1,356,693,110.55	1,319,119,524.80	39,573,585.74	95,081,892.63	23
24	LAGOS	3,100,148,391.39	3,016,611,458.69	83,536,932.70	2,314,526,534.64	2,247,115,082.17	67,413,452.47	150,950,385.17	24
25	NASSARAWA	2,134,138,468.92	2,076,631,743.71	57,506,725.21	1,212,188,431.31	1,176,881,972.14	35,306,459.16	139,214,360.58	25
26	NIGER	2,741,205,842.91	2,667,341,014.81	73,864,828.10	2,243,667,281.61	2,178,317,749.14	65,349,532.47	92,813,184.37	26
27	OGUN	2,49,988,719.09	2,092,054,891.33	57,933,827.76	1,600,624,126.42	1,554,004,006.23	46,620,120.19	104,553,947.95	27
28	ONDO	2,154,248,087.53	2,096,199,486.37	58,048,601.16	1,528,697,287.31	1,484,172,123.60	44,525,165.71	102,573,764.87	28
29	OSUN	2,110,675,152.38	2,053,703,366.84	56,871,785.54	2,070,659,126.05	2,010,348,666.06	60,310,459.98	117,182,245.53	29
30	OYO	2,595,592,751.44	2,525,651,629.39	69,941,122.04	2,611,974,925.71	2,535,837,986.13	76,076,939.58	146,018,061.63	30
31	PLATEAU	2,416,692,366.46	2,351,464,897.01	65,117,489.46	1,637,358,310.48	1,589,638,262.60	47,690,047.88	112,807,537.33	31
32	RIVERS	2,495,757,765.34	2,428,506,827.05	67,250,958.29	2,029,596,395.91	1,970,431,937.78	59,114,458.13	126,365,416.42	32
33	SOKOTO	2,350,437,884.94	2,481,713,510.79	68,724,374.15	2,044,117,703.36	1,984,580,294.53	59,537,408.84	128,261,782.98	33
34	TARABA	2,229,189,271.07	2,169,121,296.70	60,067,974.37	1,532,073,057.39	1,487,449,570.28	44,623,487.11	104,691,461.48	34
35	YOBE	2,298,007,978.58	2,236,065,607.90	61,922,370.68	1,540,365,192.33	1,495,500,186.73	44,865,005.60	106,787,376.28	35
36	ZAMFARA	2,302,902,064.57	2,240,847,817.32	62,054,247.25	1,391,822,921.81	1,351,284,390.11	40,538,531.70	102,592,778.95	36
37	FCT ABUJA	0.00	0.00	0.00	614,725,490.62	596,820,806.43	17,904,624.19	17,904,624.19	37
		87,755,189,083.89	85,390,528,300.19	2,364,660,783.70	67,655,572,422.46	65,665,021,769.38	1,970,550,653.08	4,335,211,436.78	

CENTRAL BANK OF NIGERIA, ABUJA
VALUE ADDED TAX (VAT) ACCOUNT COMPONENT STATEMENT
FOR THE MONTH OF APRIL 2023

	=N=
<u>Balance as at 30th April, 2023</u>	217,742,950,401.10
GRAND TOTAL	217,742,950,401.10


HALIDU SAYUTI YAHAYA
BANKING SERVICES DEPT.


DANIELLA ANGYU
BANKING SERVICES DEPT.


HUSSAINI SANI KAGARA
BANKING SERVICES DEPT.

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TOTAL VALUE ADDED TAX (VAT)

<i>DESCRIPTION</i>	<u>Apr 2023</u>	<u>Mar 2023</u>	<i>INCREASE/DECREASE</i>
VAT FOR DISTRIBUTION	217,742,950,401.10	218,785,754,993.15	-1,042,804,592.05
VAT DEDUCTIONS AT SOURCE	-14,980,714,987.59	-16,092,680,716.71	1,111,965,729.12
	<u>202,762,235,413.51</u>	<u>202,693,074,276.44</u>	<u>69,161,137.07</u>

Distribution of Value Added Tax (VAT)

		<u>Apr 2023</u>	<u>Mar 2023</u>	<i>INCREASE/DECREA</i>
.1Federal Government	15.00%	30,414,335,312.03	30,403,961,141.47	10,374,170.56
State Governments	50.00%	101,381,117,706.70	101,346,537,138.22	34,580,568.54
Local Governments	35.00%	70,966,782,394.73	70,942,575,996.75	24,206,397.97
	<u>100.00%</u>	<u>202,762,235,413.51</u>	<u>202,693,074,276.44</u>	<u>69,161,137.07</u>
FIRS -VAT Cost of Collections	0.00%	7,931,228,222.76	7,764,736,762.67	166,491,460.09
NCS -IMPORT VAT Cost of Collections	0.00%	778,489,793.28	942,010,414.16	-163,520,620.88
	<u>0.00%</u>	<u>8,709,718,016.04</u>	<u>8,706,747,176.83</u>	<u>2,970,839.21</u>
VAT REFUNDS	0.00%	0.00	1,117,075,572.57	-1,117,075,572.57
ALLOCATION TO NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0.00%	6,270,996,971.55	6,268,857,967.31	2,139,004.24
	<u>0.00%</u>	<u>6,270,996,971.55</u>	<u>7,385,933,539.88</u>	<u>-1,114,936,568.33</u>
		<u>217,742,950,401.10</u>	<u>218,785,754,993.15</u>	<u>-1,042,804,592.05</u>

Distribution of FGN Value Added Tax (VAT)

<i>DESCRIPTION</i>		<u>Apr 2023</u>	<u>Mar 2023</u>	<i>INCREASE/DECI</i>
.1Federal Government	14	28,386,712,957.89	28,377,030,398.70	9,682,559
FCT-ABUJA	1	2,027,622,354.14	2,026,930,742.76	691,611
	<u>15.00</u>	<u>30,414,335,312.03</u>	<u>30,403,961,141.47</u>	<u>10,374,170</u>

NON IMPORT VAT COLLECTION FOR THE MONTH

SN	STATE	COLLECTIONS INDICES FOR DERIVATION			
		COLLECTIONS Apr 2023	INDICES	COLLECTIONS Mar 2023	
1	ABIA	63,750,888.47	0.0357	164,438,855.61	1
2	ADAMAWA	1,819,288,746.46	1.0174	908,992,469.10	2
3	AKWA IBOM	1,651,011,713.89	0.9233	1,158,208,188.23	3
4	ANAMBRA	1,708,239,825.03	0.9553	2,121,525,837.62	4
5	BAUCHI	229,440,495.18	0.1283	484,808,133.72	5
6	BAYELSA	6,676,087,342.18	3.7334	4,842,727,537.93	6
7	BENUE	344,639,701.11	0.1927	1,088,920,366.07	7
8	BORNO	252,199,898.05	0.1410	1,021,125,913.40	8
9	CROSS RIVER	165,613,580.00	0.0926	178,394,105.32	9
10	DELTA	2,650,489,054.91	1.4822	5,164,758,013.28	10
11	EBONYI	1,163,686,441.25	0.6508	1,135,374,621.73	11
12	EDO	1,093,799,894.94	0.6117	2,282,377,901.61	12
13	EKITI	1,324,404,786.49	0.7406	942,664,422.10	13
14	ENUCU	1,012,066,413.56	0.5660	854,137,777.60	14
15	GOMBE	335,893,052.38	0.1878	363,696,969.64	15
16	IMO	202,970,022.69	0.1135	170,688,275.52	16
17	JIGAWA	1,064,617,973.01	0.5954	1,432,580,461.77	17
18	KADUNA	642,371,106.73	0.3592	2,440,275,204.47	18
19	KANO	2,544,398,098.54	1.4229	3,524,615,275.98	19
20	KATSINA	169,787,767.86	0.0949	338,821,870.57	20
21	KEBBI	447,667,171.83	0.2503	551,215,041.87	21
22	KOGI	252,770,357.23	0.1414	752,378,860.68	22
23	KWARA	540,291,968.47	0.3021	1,255,563,713.31	23
24	LAGOS	72,075,449,061.55	40.3065	75,024,294,279.03	24
25	NASSARAWA	472,178,201.59	0.2641	485,799,192.58	25
26	NIGER	604,002,167.57	0.3378	2,174,796,902.79	26
27	OGUN	870,967,570.80	0.4871	1,340,130,066.24	27
28	ONDO	387,847,398.81	0.2109	929,427,895.50	28
29	OSUN	208,511,659.77	0.1166	1,067,475,876.16	29
30	OYO	12,430,577,809.44	6.9515	9,860,879,103.10	30
31	PLATEAU	749,831,145.32	0.4193	569,134,994.71	31
32	RIVERS	29,254,086,539.53	16.3597	27,541,900,416.84	32
33	SOKOTO	214,781,123.43	0.1201	284,434,263.57	33
34	TARABA	1,079,670,593.23	0.6038	175,969,283.43	34
35	YOBE	449,700,863.40	0.2515	950,842,907.94	35
36	ZAMFARA	202,028,879.59	0.1130	2,778,706.28	36
37	FCT-ABUJA	33,463,341,422.83	18.7136	18,099,080,579.67	37
Grand Total		178,818,460,737.12	100.00	171,685,234,284.97	
		178,818,460,737.12	100.00	171,685,234,284.97	

VAT INCOME DISTRIBUTION FOR THE YEAR 2023 VAT REVENUE



<i>MONTH</i>	<i>VATACCT</i>	<i>BUDGET</i>	<i>DIFFERENCE</i>	<i>CUMMULATIVE DIFF</i>
01 January	250,512,392,018.96	246,148,000,000.00	4,364,392,018.96	4,364,392,018.96
02 February	250,009,599,932.58	246,148,000,000.00	3,861,599,932.58	8,225,991,951.54
03 March	240,799,215,816.08	246,148,000,000.00	-5,348,784,183.92	2,877,207,767.62
04 April	218,785,754,993.15	246,148,000,000.00	-27,362,245,006.85	-24,485,037,239.23
05 May	217,742,950,401.10	246,148,000,000.00	-28,405,049,598.90	-52,890,086,838.13
	<u>1,177,849,913,161.87</u>	<u>1,230,740,000,000.00</u>	<u>-52,890,086,838.13</u>	

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PLANNING, RESEARCH AND STATISTICS DEPARTMENT, REVENUE HOUSE (HEADQUARTERS), ABUJA
RETURNS OF NON-IMPORT (LOCAL) VAT COLLECTIONS FOR THE MONTH OF APRIL, 2023

S/NO	STATES	ACTUAL COLLECTION =N=	% INDICES FOR DERIVATION
1	ABIA	63,750,888.47	0.04
2	ADAMAWA	1,819,288,746.46	1.02
3	AKWA IBOM	1,651,011,713.89	0.92
4	ANAMBRA	1,708,239,825.03	0.96
5	BAUCHI	229,440,495.18	0.13
6	BAYELSA	6,676,087,342.18	3.73
7	BENUE	344,639,701.11	0.19
8	BORNO	252,199,898.05	0.14
9	CROSS RIVER	165,613,580.00	0.09
10	DELTA	2,650,489,054.91	1.48
11	EBONYI	1,163,686,441.25	0.65
12	EDO	1,093,799,894.94	0.61
13	EKITI	1,324,404,786.49	0.74
14	ENUGU	1,012,066,413.56	0.57
15	GOMBE	335,893,052.38	0.19
16	IMO	202,970,022.69	0.11
17	JIGAWA	1,064,617,973.01	0.60
18	KADUNA	642,371,106.73	0.36
19	KANO	2,544,398,098.54	1.42
20	KATSINA	169,787,767.86	0.09
21	KEBBI	447,667,171.83	0.25
22	KOGI	252,770,357.23	0.14
23	KWARA	540,291,968.47	0.30
24	LAGOS	72,075,449,061.55	40.31
25	ONDO	387,847,398.81	0.22
26	NASARAWA	472,178,201.59	0.26
27	NIGER	604,002,167.57	0.34
28	OGUN	870,967,570.80	0.49
29	OSUN	208,511,659.77	0.12
30	OYO	12,430,577,809.44	6.95
31	PLATEAU	749,831,145.32	0.42
32	RIVERS	29,254,086,539.53	16.36
33	SOKOTO	214,781,123.43	0.12
34	TARABA	1,079,670,593.23	0.60
35	YOBE	449,700,863.40	0.25
36	ZAMFARA	202,028,879.59	0.11
37	FCT	33,463,341,422.83	18.71
		178,818,460,737.14	100.00

Planning, Research & Statistics Dept:

Revenue Accounting Dept:

Prepared by:	MALA TAMADI ALI	Checked by:	Yen O. Eugene	Approved By:	Executive Chairman FIRS
Signature:		Signature:		Signature:	
Date:	09-05-2023	Date:	10-05-2023	Date:	10-5-2023
Checked by:	HALIMA M. SHUAIB	Counter reviewed by:	MUHAMMAD MUHAMMAD		
Signature:		Signature:			
Date:	9/5/23	Date:	10/5/2023		

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TABLE 5
CENTRAL BANK OF NIGERIA, ABUJA.
VAT POOL ACCOUNT COLLECTIONS
JANUARY - DECEMBER 2023

MONTHS	NCS VAT N	FIRS VAT. N	TOTAL N
JANUARY	38,998,697,682.88	211,010,902,249.70	250,009,599,932.58
FEBRUARY	36,272,781,733.33	204,526,434,082.75	240,799,215,816.08
MARCH	47,100,520,708.17	171,685,234,284.98	218,785,754,993.15
APRIL	38,924,489,663.96	178,818,460,737.14	217,742,950,401.10
MAY			
JUNE			
JULY			
AUGUST			
SEPTEMBER			
OCTOBER			
NOVEMBER			
DECEMBER			
TOTAL	161,296,489,788.34	766,041,031,354.57	927,337,521,142.91

Prepared by: 

Checked by: 


 Audited by: 

Source: Banking Services Department, CBN, Abuja

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DISTRIBUTION OF VAT TO STATE GOVERNMENTS

SNO STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS				
				Apr 2023	Mar 2023			
1 ABIA	1,408,071,079.26	2833999	622,033,829.93	0.03565	8,892,891.23	2,038,997,800.42	2,051,114,027.89	1
2 ADAMAW	1,408,071,079.26	3168101	695,365,805.93	1.01739	253,780,571.91	2,357,217,457.10	2,222,682,362.11	2
3 AKWA IB	1,408,071,079.26	3920208	860,445,609.32	0.92329	230,306,870.09	2,498,823,558.67	2,420,595,736.75	3
4 ANAMBR	1,408,071,079.26	4182032	917,913,302.68	0.95529	238,289,870.48	2,564,274,252.41	2,605,176,262.41	4
5 BAUCHI	1,408,071,079.26	4646465	1,019,851,601.79	0.12831	32,005,661.66	2,459,928,342.71	2,491,076,371.89	5
6 BAYELSA	1,408,071,079.26	1703358	373,869,680.44	3.73344	931,276,724.00	2,713,217,483.70	2,420,444,814.83	6
7 BENUE	1,408,071,079.26	4219244	926,080,956.54	0.19273	48,075,304.49	2,382,227,340.29	2,477,064,537.36	7
8 BORNO	1,408,071,079.26	4151193	911,144,457.21	0.14104	35,180,470.66	2,354,396,007.13	2,453,186,059.31	8
9 CROSS RI	1,408,071,079.26	2888966	634,098,524.92	0.09262	23,102,165.13	2,065,271,769.32	2,065,016,331.29	9
10 DF LTA	1,408,071,079.26	4098391	899,554,957.01	1.48222	369,728,350.98	2,677,354,387.85	2,988,450,283.28	10
11 EBONYI	1,408,071,079.26	2173501	477,061,266.22	0.65076	162,327,728.99	2,047,460,074.46	2,034,328,737.57	11
12 EDO	1,408,071,079.26	3218332	706,390,997.30	0.61168	152,578,947.92	2,267,041,024.48	2,414,954,321.47	12
13 FKITI	1,408,071,079.26	2384212	523,310,178.21	0.74064	184,747,036.34	2,116,128,293.81	2,055,129,228.29	13
14 ENUGU	1,408,071,079.26	3257298	714,943,636.25	0.56597	141,177,585.88	2,264,192,301.39	2,235,014,147.05	14
15 GOMBE	1,408,071,079.26	2353879	516,652,394.58	0.18784	46,855,196.08	1,971,578,669.91	1,972,065,335.00	15
16 IMO	1,408,071,079.26	3934899	863,670,133.75	0.11351	28,313,179.28	2,300,054,392.29	2,293,492,668.85	16
17 JIGAWA	1,408,071,079.26	4348649	954,484,032.11	0.59536	148,508,233.55	2,511,063,344.92	2,550,811,962.00	17
18 KADUNA	1,408,071,079.26	6066562	1,331,548,386.36	0.35923	89,607,164.98	2,829,226,630.60	3,060,736,737.63	18
19 KANO	1,408,071,079.26	9383682	2,059,622,340.50	1.42289	354,929,257.86	3,822,622,677.62	3,931,666,540.49	19
20 KATSINA	1,408,071,079.26	5792578	1,271,411,697.23	0.09495	23,684,440.92	2,703,167,217.41	2,723,284,338.49	20
21 KEBBI	1,408,071,079.26	3238628	710,845,761.97	0.25035	62,447,058.56	2,181,363,899.79	2,190,939,886.68	21
22 KOGI	1,408,071,079.26	3278487	719,594,405.29	0.14136	35,260,046.51	2,162,925,531.06	2,226,233,845.90	22
23 KWARA	1,408,071,079.26	2371089	520,429,813.77	0.30215	75,367,697.97	2,003,868,590.99	2,093,544,271.46	23
24 LAGOS	1,408,071,079.26	9013534	1,978,378,635.73	40.3065	0,054,120,721.10	13,440,570,436.08	13,286,515,842.00	24
25 NASSARA	1,408,071,079.26	1863275	408,969,828.31	0.26405	65,866,209.68	1,882,907,117.25	1,880,533,760.53	25
26 NIGER	1,408,071,079.26	3950249	867,039,301.94	0.33777	84,254,913.26	2,359,365,294.46	2,561,349,985.24	26
27 OGUN	1,408,071,079.26	3728098	818,279,426.81	0.48707	121,495,089.04	2,347,845,595.11	2,402,452,809.99	27
28 ONDO	1,408,071,079.26	3441024	755,269,616.40	0.21689	54,102,535.88	2,217,443,231.55	2,285,262,675.14	28
29 OSUN	1,408,071,079.26	3423535	751,430,959.56	0.11661	29,086,206.56	2,188,588,245.38	2,299,644,007.47	29
30 OYO	1,408,071,079.26	5591589	1,227,296,664.92	6.95151	1,733,995,855.13	4,369,363,599.31	3,935,843,894.39	30
31 PLATEAU	1,408,071,079.26	3178712	697,694,812.04	0.41933	104,597,237.39	2,210,363,128.69	2,180,158,381.96	31
32 RIVERS	1,408,071,079.26	5185400	1,138,142,328.82	16.3597	4,080,780,924.48	6,626,994,332.57	6,180,146,830.08	32
33 SOKOTO	1,408,071,079.26	3696999	811,453,514.00	0.12011	29,960,761.56	2,249,485,354.82	2,256,305,319.91	33
34 TARABA	1,408,071,079.26	2300736	504,988,048.95	0.60378	150,607,989.61	2,063,667,117.82	1,935,629,881.91	34
35 YOBE	1,408,071,079.26	2321591	509,565,508.41	0.25148	62,730,747.13	1,980,367,334.80	2,042,468,590.40	35
36 ZAMFARA	1,408,071,079.26	3259846	715,502,896.22	0.11298	28,181,895.10	2,151,755,870.58	2,123,216,351.20	36
Grand Total	50,690,558,853.38	138568341	30,414,335,312.03	81.29	20,276,223,541.35	101,381,117,706.76	101,346,537,138.22	

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS 18.71% 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	
							Apr 2023	Mar 2023		
1	ABIA	779,350,969.45	431,052,442.05	0.035651178	5,060,098.84	1,215,463,510.35	0.00	1,215,463,510.35	1,223,580,204.82	1
2	ADAMAWA	962,727,668.15	481,869,497.03	1.017394255	144,402,393.41	1,588,999,558.59	0.00	1,588,999,558.59	1,519,225,927.27	2
3	AKWA IBO	421,169,414.88	596,265,288.65	0.9232893	131,045,741.64	2,148,480,445.17	0.00	2,148,480,445.17	2,112,463,910.25	3
4	ANAMBRA	962,727,668.15	636,088,829.37	0.955292769	135,588,108.12	1,734,404,605.63	0.00	1,734,404,605.64	1,773,599,573.82	4
5	BAUCHI	916,883,493.47	706,729,284.37	0.128309177	18,211,378.88	1,641,824,156.72	0.00	1,641,824,156.72	1,663,124,779.67	5
6	BAYELSA	366,753,397.39	259,081,469.54	3.733444139	529,901,035.62	1,155,735,902.55	0.00	1,155,735,902.55	1,025,837,022.56	6
7	BENUE	054,416,017.49	641,748,790.25	0.192731612	27,355,084.67	1,723,519,892.42	0.00	1,723,519,892.42	1,785,577,471.75	7
8	BORNO	237,792,716.19	631,398,204.48	0.141036835	20,017,860.81	1,889,208,781.47	0.00	1,889,208,781.47	1,952,941,856.12	8
9	CROSS RIV	825,195,144.12	439,412,945.91	0.092615482	13,145,245.57	1,277,753,335.61	0.00	1,277,753,335.61	1,278,919,692.63	9
10	DELTA	146,104,366.84	673,366,998.03	1.482223392	210,377,249.89	1,979,848,614.76	0.00	1,979,848,614.76	2,195,696,869.82	10
11	EBONYI	595,974,270.76	330,590,417.94	0.650764153	92,365,276.06	1,018,929,964.76	0.00	1,018,929,964.76	1,020,078,960.03	11
12	EDO	825,195,144.12	489,509,653.30	0.611681753	86,818,171.69	1,401,522,969.11	0.00	1,401,522,969.11	1,502,878,016.52	12
13	EKITI	733,506,794.78	362,639,649.83	0.740642091	105,121,972.19	1,201,268,416.80	0.00	1,201,268,416.80	1,173,676,799.36	13
14	ENUGU	779,350,969.45	495,436,398.32	0.565974234	80,330,740.62	1,355,118,108.39	0.00	1,355,118,108.39	1,344,940,716.43	14
15	GOMBE	504,285,921.41	358,025,987.75	0.187840255	26,660,836.98	888,972,746.14	0.00	888,972,746.14	892,074,644.50	15
16	IMO	237,792,716.19	598,499,795.94	0.113506190	16,110,338.24	1,852,402,850.37	0.00	1,852,402,850.37	1,849,772,286.29	16
17	JIGAWA	237,792,716.19	661,431,345.28	0.595362452	84,501,915.20	1,983,725,976.66	0.00	1,983,725,976.66	2,016,968,428.96	17
18	KADUNA	054,416,017.49	922,726,636.45	0.359230867	50,986,917.53	2,028,129,571.47	0.00	2,028,129,571.47	2,178,138,963.56	18
19	KANO	017,143,685.64	1,427,261,986.17	1.422894531	201,956,493.13	3,646,362,164.94	0.00	3,646,362,164.94	3,734,514,195.16	19
20	KATSINA	558,701,938.90	881,053,554.60	0.094949798	13,476,563.35	2,453,232,056.86	0.00	2,453,232,056.86	2,466,924,428.08	20
21	KEBBI	962,727,668.15	492,596,683.45	0.250347291	35,532,683.41	1,490,857,035.01	0.00	1,490,857,035.01	1,500,381,795.69	21
22	KOGI	962,727,668.15	498,659,254.15	0.141355851	20,063,139.86	1,481,450,062.15	0.00	1,481,450,062.15	1,523,067,000.72	22
23	KWARA	733,506,794.78	360,643,636.00	0.302145520	42,884,590.77	1,137,035,021.55	0.00	1,137,035,021.55	1,197,540,279.25	23
24	LAGOS	916,883,493.47	1,370,962,319.40	40.30649227	5,720,844,132.61	8,008,689,945.49	0.00	8,008,689,945.49	8,487,268,644.68	24
25	NASSARAW	595,974,270.76	283,404,912.62	0.264054505	37,478,197.21	916,857,380.59	0.00	916,857,380.59	919,226,943.09	25
26	NIGER	146,104,366.84	600,834,537.40	0.337773944	47,941,459.98	1,794,880,364.22	0.00	1,794,880,364.22	1,926,073,916.43	26
27	OGUN	916,883,493.47	567,045,276.70	0.487068039	69,131,303.13	1,553,060,073.30	0.00	1,553,060,073.30	1,594,174,451.09	27
28	ONDO	825,195,144.12	523,381,200.33	0.216894496	30,784,608.97	1,379,360,953.43	0.00	1,379,360,953.43	1,424,926,695.64	28
29	OSUN	375,325,240.21	520,721,116.06	0.116605220	16,550,194.57	1,912,596,550.84	0.00	1,912,596,550.84	1,983,618,613.20	29
30	OYO	512,857,764.23	850,483,043.01	6.951506997	986,652,168.69	3,349,992,975.93	0.00	3,349,992,975.93	3,177,463,432.10	30
31	PLATEAU	779,350,969.45	483,483,434.60	0.419325355	59,516,342.44	1,322,350,746.50	0.00	1,322,350,746.50	1,309,438,457.07	31
32	RIVERS	054,416,017.49	788,701,524.96	16.35965684	2,321,984,413.75	4,165,101,956.19	0.00	4,165,101,956.19	4,118,623,293.57	32
33	SOKOTO	054,416,017.49	562,315,105.69	0.12011127	17,047,820.66	1,633,778,943.85	0.00	1,633,778,943.85	1,639,686,053.48	33
34	TARABA	733,506,794.78	349,942,915.05	0.603780275	85,696,686.72	1,169,146,396.55	0.00	1,169,146,396.55	1,097,622,710.99	34
35	YOBE	779,350,969.45	353,114,969.34	0.251484585	35,694,103.60	1,168,160,042.39	0.00	1,168,160,042.39	1,210,659,796.54	35
36	ZAMFARA	641,818,445.43	495,823,950.19	0.112979878	16,035,636.90	1,153,678,032.52	0.00	1,153,678,032.52	1,137,483,991.28	36
37	FCT-ABUJA	275,065,048.04	213,731,664.21	18.7135832	2,656,085,573.23	3,144,882,285.48	0.00	3,144,882,285.48	1,984,385,174.33	37
Grand Total		35,483,391,197.36	21,290,034,718.42	0.0356511784115	14,193,356,478.95	70,966,782,394.73	0.00	70,966,782,394.73	70,942,575,996.75	

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	2,038,997,800.42	0.00	2,038,997,800.42	1,215,463,510.35	1,215,463,510.35	1
2 ADAMAWA	2,357,217,457.10	0.00	2,357,217,457.10	1,588,999,558.59	1,588,999,558.59	2
3 AKWA IBOM	2,498,823,558.67	0.00	2,498,823,558.67	2,148,480,445.17	2,148,480,445.17	3
4 ANAMBRA	2,564,274,252.41	0.00	2,564,274,252.41	1,734,404,605.63	1,734,404,605.64	4
5 BAUCHI	2,459,928,342.71	0.00	2,459,928,342.71	1,641,824,156.72	1,641,824,156.72	5
6 BAYELSA	2,713,217,483.70	0.00	2,713,217,483.70	1,155,735,902.55	1,155,735,902.55	6
7 BENUE	2,382,227,340.29	0.00	2,382,227,340.29	1,723,519,892.42	1,723,519,892.42	7
8 BORNO	2,354,396,007.13	0.00	2,354,396,007.13	1,889,208,781.47	1,889,208,781.47	8
9 CROSS RIVER	2,065,271,769.32	0.00	2,065,271,769.32	1,277,753,335.61	1,277,753,335.61	9
10 DELTA	2,677,354,387.85	0.00	2,677,354,387.85	1,979,848,614.76	1,979,848,614.76	10
11 EBONYI	2,047,460,074.46	0.00	2,047,460,074.46	1,018,929,964.76	1,018,929,964.76	11
12 EDO	2,267,041,024.48	0.00	2,267,041,024.48	1,401,522,989.11	1,401,522,969.11	12
13 EKITI	2,116,128,293.81	0.00	2,116,128,293.81	1,201,268,416.80	1,201,268,416.80	13
14 ENUGU	2,264,192,301.39	0.00	2,264,192,301.39	1,355,118,108.39	1,355,118,108.39	14
15 GOMBE	1,971,578,669.91	0.00	1,971,578,669.91	888,972,746.14	888,972,746.14	15
16 IMO	2,300,054,392.29	0.00	2,300,054,392.29	1,852,402,850.37	1,852,402,850.37	16
17 JIGAWA	2,511,063,344.92	0.00	2,511,063,344.92	1,983,725,976.66	1,983,725,976.66	17
18 KADUNA	2,829,226,630.60	0.00	2,829,226,630.60	2,028,129,571.47	2,028,129,571.47	18
19 KANO	3,822,622,677.62	0.00	3,822,622,677.62	3,646,362,164.94	3,646,362,164.94	19
20 KATSINA	2,703,167,217.41	0.00	2,703,167,217.41	2,453,232,056.86	2,453,232,056.86	20
21 KEBBI	2,181,363,899.79	0.00	2,181,363,899.79	1,490,857,035.01	1,490,857,035.01	21
22 KOGI	2,162,925,531.06	0.00	2,162,925,531.06	1,481,450,062.15	1,481,450,062.15	22
23 KWARA	2,003,868,590.99	0.00	2,003,868,590.99	1,137,035,021.55	1,137,035,021.55	23
24 LAGOS	13,440,570,436.08	6,617,853,446.50	6,822,716,989.58	8,008,689,945.49	8,008,689,945.49	24
25 NASSARAWA	1,882,907,117.25	0.00	1,882,907,117.25	916,857,380.59	916,857,380.59	25
26 NIGER	2,359,365,294.46	0.00	2,359,365,294.46	1,794,880,364.22	1,794,880,364.22	26
27 OGUN	2,347,845,595.11	0.00	2,347,845,595.11	1,553,060,073.30	1,553,060,073.30	27
28 ONDO	2,217,443,231.55	0.00	2,217,443,231.55	1,379,360,953.43	1,379,360,953.43	28
29 OSUN	2,188,588,245.38	0.00	2,188,588,245.38	1,912,596,550.84	1,912,596,550.84	29
30 OYO	4,369,363,599.31	0.00	4,369,363,599.31	3,349,992,975.93	3,349,992,975.93	30
31 PLATEAU	2,210,363,128.69	0.00	2,210,363,128.69	1,322,350,746.50	1,322,350,746.50	31
32 RIVERS	6,626,994,332.57	0.00	6,626,994,332.57	4,165,101,956.19	4,165,101,956.19	32
33 SOKOTO	2,249,485,354.82	0.00	2,249,485,354.82	1,633,778,943.85	1,633,778,943.85	33
34 TARABA	2,063,667,117.82	0.00	2,063,667,117.82	1,169,146,396.55	1,169,146,396.55	34
35 YOBE	1,980,367,334.80	0.00	1,980,367,334.80	1,168,160,042.39	1,168,160,042.39	35
36 ZAMFARA	2,151,755,870.58	0.00	2,151,755,870.58	1,153,678,032.52	1,153,678,032.52	36
37 FCT-ABUJA	0.00	0.00	0.00	3,144,882,285.48	3,144,882,285.48	37
Grand Total	101,381,117,706.75	6,617,853,446.50	94,763,264,260.25	70,966,782,394.73	70,966,782,394.73	

GROSS SUMMARY OF STATUTORY REVENUE ALLOCATION AND VAT

FEDERATION ACCOUNT: April, 2023

Page 49 (1 of 2)

GRANDSUM

1	2	3	4			5			6			7			8			9			10	11
			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 (\$+6+8+9)	SNO										
1	ABIA	17	2,438,452,445.11	1,406,911,510.78	2,038,997,800.42	1,404,270,503.20	1,363,369,420.59	1,215,463,510.39	6,024,742,242.13	1												
2	ADAMAWA	21	2,321,925,630.34	1,321,925,128.08	2,357,217,457.10	1,771,285,694.14	1,690,528,181.99	1,588,999,558.58	6,988,670,325.76	2												
3	AKWA IBOM	31	2,356,367,262.78	1,816,295,519.49	2,498,823,558.67	2,359,248,458.97	2,290,532,484.43	2,148,480,445.17	25,100,132,007.76	3												
4	ANAMBRA	21	3,164,395,676.58	2,886,153,827.20	2,564,274,252.41	1,780,857,909.82	1,728,968,261.96	1,734,404,605.63	8,713,820,947.20	4												
5	BAUCHI	20	3,768,135,528.10	816,784,759.96	2,459,928,342.71	2,021,626,137.22	1,962,743,822.54	1,641,824,156.72	6,881,281,081.93	5												
6	BAVELSA	8	15,403,875,129.16	13,781,029,805.31	2,713,217,483.70	822,875,836.10	798,908,578.74	1,155,735,902.55	18,448,891,770.30	6												
7	BENUE	23	2,595,306,001.03	1,915,577,899.59	2,382,227,340.29	2,199,842,121.81	1,986,230,551.78	1,723,519,892.42	8,017,555,884.08	7												
8	BORNO	27	2,375,227,105.42	2,162,812,440.68	2,354,336,007.13	2,388,369,304.18	2,318,805,149.69	1,889,208,781.47	8,725,222,378.97	8												
9	CROSS RIVER	18	2,327,101,230.72	526,859,417.64	2,065,271,769.32	2,677,354,387.85	1,456,309,380.96	1,277,753,335.61	5,326,193,903.52	9												
10	DELTA	25	32,125,332,285.18	29,414,057,435.69	2,677,354,387.85	1,972,913,009.16	1,915,449,523.45	1,979,948,614.76	35,986,709,961.75	10												
11	EBONYI	13	2,070,368,535.78	1,284,826,785.44	2,047,460,074.46	1,138,975,613.93	1,063,650,180.27	1,401,522,959.11	5,414,867,004.93	11												
12	EDO	18	5,230,703,793.50	3,929,271,277.28	2,267,041,024.48	1,509,545,487.36	1,465,578,143.07	1,201,268,416.80	9,063,413,413.94	12												
13	EKITI	16	2,069,200,238.88	690,629,639.88	2,116,128,293.81	1,198,633,859.65	1,469,049,182.11	1,355,118,108.39	5,177,748,544.32	13												
14	ENUGU	17	2,327,302,075.26	1,639,884,223.90	2,284,192,301.98	1,050,908,465.76	1,469,049,182.11	1,355,118,108.39	4,403,004,265.67	14												
15	GOMBE	11	2,79,773,991.48	576,138,867.48	1,971,578,669.81	2,055,526,854.46	1,995,657,140.25	1,852,402,850.37	7,490,560,524.95	15												
16	IMMO	27	3,262,456,878.48	1,342,436,142.04	2,300,054,392.28	2,159,524,495.01	2,086,626,723.31	2,086,626,723.31	8,724,551,632.48	16												
17	IGAWA	27	2,587,970,519.56	2,133,136,587.56	2,511,063,344.92	2,428,589,780.09	2,357,854,155.43	2,028,129,571.47	7,881,705,650.20	17												
18	KADUNA	23	3,032,108,471.66	666,495,292.71	2,829,226,630.60	3,866,523,073.96	3,241,241,452.01	3,646,362,164.94	12,884,798,408.92	18												
19	KANO	44	3,670,704,869.21	2,174,572,114.35	3,822,622,677.62	2,703,671,217.41	2,857,912,456.28	2,453,232,056.86	9,375,344,127.38	19												
20	KATSINA	34	2,844,691,805.55	1,361,032,396.83	2,181,363,889.78	2,943,648,829.97	1,893,649,525.76	1,490,857,035.01	7,324,364,804.55	20												
21	KEBBI	21	2,443,604,453.28	1,848,494,343.99	2,162,925,531.06	1,920,130,016.51	1,677,060,900.76	1,481,450,062.15	6,468,025,407.66	21												
22	KOGI	21	2,557,716,161.84	1,146,588,913.68	2,003,868,880.99	1,358,693,110.55	1,319,119,524.80	1,137,035,021.55	5,222,389,020.69	22												
23	KWARA	16	2,059,974,944.54	762,365,883.35	2,002,868,880.99	2,314,528,534.64	2,247,115,082.17	8,008,689,945.49	17,457,448,198.46	23												
24	LAGOS	20	3,100,148,391.39	378,926,161.22	6,882,907,117.25	1,212,188,431.31	1,137,643,844.90	916,857,380.59	5,534,388,118.46	24												
25	NASSARAWA	13	2,134,138,466.92	1,596,979,775.71	1,882,907,117.25	2,243,667,281.61	2,179,317,749.14	1,794,880,364.22	7,505,304,474.21	25												
26	NIGER	25	2,741,205,842.91	1,172,741,066.40	2,359,365,294.46	1,800,624,126.42	1,436,994,996.78	1,553,060,073.30	5,189,466,226.44	26												
27	OGUN	20	2,149,988,719.09	-149,646,467.80	2,347,345,595.11	1,528,697,287.31	1,436,994,996.78	1,379,360,953.43	8,345,521,469.61	27												
28	ONDO	18	4,626,522,363.60	3,311,722,287.86	2,217,443,231.55	2,070,659,126.05	1,926,320,020.96	1,912,556,550.84	6,207,305,375.07	28												
29	OSUN	30	2,110,575,152.38	177,800,554.89	2,188,358,245.38	2,611,974,925.71	2,452,209,404.67	3,349,992,975.93	11,130,961,016.95	29												
30	OYO	33	2,595,592,751.44	959,395,037.04	4,369,363,559.31	2,611,974,925.71	1,589,668,282.60	1,322,350,746.50	5,656,254,753.41	30												
31	PLATEAU	17	2,416,582,386.46	533,872,615.62	2,210,363,128.69	1,637,358,310.48	1,970,481,937.78	4,165,101,956.19	27,457,828,695.66	31												
32	RIVERS	23	15,730,001,402.69	14,695,250,469.12	6,626,994,332.57	2,029,596,385.91	1,948,591,256.36	1,633,778,943.85	7,104,435,181.36	32												
33	SOKOTO	23	2,550,437,884.94	1,272,583,626.33	2,249,485,354.82	2,044,117,703.36	1,487,449,570.28	1,168,146,396.55	5,828,015,346.44	33												
34	TARABA	16	2,229,189,271.07	1,107,752,261.79	2,063,667,117.82	1,532,073,057.39	1,495,500,186.73	1,168,160,042.33	6,141,549,847.12	34												
35	YOBE	17	2,298,007,978.58	1,497,522,285.20	1,980,367,334.80	1,540,365,192.33	1,351,284,390.11	1,153,678,032.52	5,676,181,653.11	35												
36	ZAMFARA	14	2,302,902,064.57	1,019,463,359.90	2,151,755,870.58	614,725,450.62	599,820,806.43	3,144,882,285.48	3,741,703,091.90	36												
37	FACT/ABUJA	6	0.00	0.00	0.00	0.00	64,277,924,480.91	70,966,782,394.73	349,332,614,370.10	37												
SUB-TOTAL CF		774	169,404,343,691.45	119,324,643,234.21	94,763,264,260.25	67,655,572,422.46	64,277,924,480.91	70,966,782,394.73														

S/NO	STATES	NO OF LGOVTS	GROSS STATUTORY + MIN REVENUE	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS			TOTAL PAID (5+6+8+9)	S/NO
				NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCS GROSS STATUTORY REVENUE	LGCS NET STATUTORY	NET VAT TO LGOVT			
1	2	3	4	5	6	7	8	9	10	11	
SUB-TOTAL B/F		774	169,400,343,691.45	119,324,643,234.21	94,763,264,260.25	67,655,572,422.46	64,277,924,480.91	70,966,782,394.73	349,332,614,370.10		
38	FCI-ABUJA	6	3,284,251,088.47	3,187,126,199.47	2,027,622,354.14	0.00	0.00	0.00	5,214,748,553.60	38	
39	Federal Government	0	169,790,096,252.08	82,393,307,691.36	28,386,712,957.89	0.00	0.00	0.00	110,780,020,649.26	39	
40	Cost Of Collection - FIRS	0	6,089,682,625.35	6,089,682,625.35	0.00	0.00	0.00	0.00	6,089,682,625.35	40	
41	Cost Of Collection - NCS	0	7,478,462,887.00	7,478,462,887.00	0.00	0.00	0.00	0.00	7,478,462,887.00	41	
42	Cost Of Collection - FIRS & NCS (VAT)	0	0.00	0.00	8,709,718,016.04	0.00	0.00	0.00	8,709,718,016.04	42	
43	TRANSFER TO NMDPRRA	0	5,060,144,079.96	5,060,144,079.96	0.00	0.00	0.00	0.00	5,060,144,079.96	43	
44	Cost of Collection - NUPRC	0	5,224,565,388.61	5,224,565,388.61	0.00	0.00	0.00	0.00	5,224,565,388.61	44	
45	VAT FOR NORTH EAST COMMISSION	0	0.00	0.00	6,270,966,971.55	0.00	0.00	0.00	6,270,966,971.55	45	
46	13% Refunds On Subsidy, Priority Projects And Police Trust Fund from 1999 to Dec 2021	0	18,163,078,852.38	18,163,078,852.38	0.00	0.00	0.00	0.00	18,163,078,852.38	46	
47	13% Derivation Retaind on Withdrawals from ECA	0	28,595,972,441.90	28,595,972,441.90	0.00	0.00	0.00	0.00	28,595,972,441.90	47	
48	LESS REFUNDS ON COST OF COLLECTION - FIRS	0	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	100,000,000.00	48	
49	TOTAL DEDUCTIONS	0	0.00	135,144,953,123.23	6,617,853,446.50	0.00	1,407,097,288.47	0.00	143,169,903,858.20	49	
50	ECOLOGICAL FUNDS DISTRIBUTION STATES	0	0.00	2,364,660,783.70	0.00	0.00	1,970,560,653.08	0.00	4,335,211,436.78	50	
SUB-TOTAL C/F		6	243,726,253,615.75	293,801,954,072.96	52,012,903,746.12	0.00	3,377,647,941.55	0.00	349,192,505,760.63		
SUB-TOTAL B/F		6	243,726,253,615.75	293,801,954,072.96	52,012,903,746.12	0.00	3,377,647,941.55	0.00	349,192,505,760.63		
GRAND-TOTAL			413,126,697,307.20	413,126,597,307.17	146,776,168,006.37	67,655,572,422.46	67,655,572,422.46	70,966,782,394.73	698,525,120,130.76		

Total-Statutory-for FGN,States and Others 413,126,597,307.17
 Total-Statutory-for LGCS 67,655,572,422.46
 Total-Statutory-Shared 480,782,169,729.63
 Total-VAT-Shared 217,742,960,401.10
 TOTAL FUNDS SHARED!!! 698,525,120,130.76
 ACCT BALANCED!!! 0.00

TOTAL FUNDS!!! 698,525,120,130.76
 AS ON PAGE 17!!

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

SN	DESCRIPTION	Apr 2022	Mar 2022	VARIANCE
MINERAL REVENUE				
1	Domestic Crude Oil Receipts	66,691,310,396.90	11,153,604,272.97	55,537,706,123.93
2	(1) PETROLEUM PROFIT TAX (PPT)	152,352,121,034.57	169,821,205,848.62	-17,469,084,814.05
3	(11) ROYALTY (CRUDE)	110,526,184,236.68	137,058,985,061.74	-26,532,800,825.06
4	(111) RENT	146,846,468.80	84,301,260.48	62,545,208.32
5	(IV) PENALTY FOR GAS FLARED	7,777,615,860.03	5,725,408,467.99	2,052,207,392.04
6	(C) LESS PAYMENTS(JVC CRUDE) ETC	-48,802,997,063.57	0.00	-48,802,997,063.57
7	(D) MISCELLANEOUS OIL REVENUE	1,442,563,042.91	2,319,569,891.51	-877,006,848.60
8	GAS SALES ROYALTY DPR	123,866,132,387.63	115,235,250,474.87	8,630,881,912.76
9	ROYALTIES (GAS)	3,540,548,217.86	5,875,432,452.29	-2,334,884,234.43
10	GAS INFRASTRUCTURE DEVELOPMENT	0.00	-1,073,849,350.00	1,073,849,350.00
11	DOMESTIC GAS DEVELOPMENT	0.00	-1,243,343,946.00	1,243,343,946.00
12	DPR JV ROYALTY	0.00	2,790,800,372.23	-2,790,800,372.23
13	Cost of Collection - DPR	-10,131,808,981.65	-11,062,679,686.45	930,870,704.80
14	REFINERY REHABILITATION ETC	-17,888,313,333.33	-8,084,212,476.97	-9,804,100,856.36
15	13% Refunds On Subsidy, Priority Projects And Police Trust Fund 2022	-34,446,260,746.33	-28,571,809,241.45	-5,874,451,504.88
16	13% Refunds On Subsidy, Priority Projects And Police Trust Fund from 1999 to Dec 2021	-18,163,078,852.38	-18,163,078,852.38	0.00
17	13% Derivation Refund on withdrawals from ECA	-25,792,420,981.08	-25,769,699,717.55	-22,721,263.53
18	NIGERIA MORROCCO GAS PIPELINE	0.00	-752,198,500.00	752,198,500.00
		<u>311,118,441,687.04</u>	<u>355,343,686,331.90</u>	<u>-44,225,244,644.86</u>
NON MINERAL REVENUE				
19	(1) CUSTOMS & EXCISE DUTIES,ETC.	107,221,555,948.60	141,336,638,456.59	-34,115,082,507.99
20	Cost Of Collection - NCS	-7,505,508,916.40	-9,893,564,691.96	2,388,055,775.56
21	LESS REFUNDS - FIRS	-4,000,000,000.00	-4,000,000,000.00	0.00
22	(B) COMPANIES INCOME TAX ETC.	119,272,344,210.60	353,056,414,106.58	-233,784,069,895.98
23	Cost Of Collection - FIRS	-4,818,601,983.56	-14,573,727,136.28	9,755,125,152.72
24	TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT	-60,000,000,000.00	-300,000,000,000.00	240,000,000,000.00
25	LESS REFUNDS ON COST OF COLLECTION - FIRS	-100,000,000.00	-100,000,000.00	0.00
		<u>150,069,789,259.24</u>	<u>165,825,760,734.93</u>	<u>-15,755,971,475.69</u>
		<u>461,188,230,946.28</u>	<u>521,169,447,066.83</u>	<u>-59,981,216,120.55</u>
OTHER NON-MINERAL REVENUE				
26	OTHER NON-MINERAL REVENUE	8,891,320,613.21	0.00	8,891,320,613.21
27	OTHER NON-MINERAL REVENUE SP1	20,000,000,000.00	0.00	20,000,000,000.00
		<u>28,891,320,613.21</u>	<u>0.00</u>	<u>28,891,320,613.21</u>
VAT				
28	VAT FOR DISTRIBUTION	178,825,094,248.50	219,504,327,729.96	-40,679,233,481.46
29	Cost Of Collection - FIRS & NCS (VAT)	-7,153,003,769.94	-8,780,173,109.20	1,627,169,339.26
30	3%VAT FOR NORTH EAST COMMISSION	-5,150,162,714.36	-6,321,724,638.62	1,171,561,924.26
		<u>166,521,927,764.20</u>	<u>204,402,429,982.14</u>	<u>-37,880,502,217.94</u>
		<u>195,413,248,377.41</u>	<u>204,402,429,982.14</u>	<u>-8,989,181,604.73</u>

SN
GRAND TOTAL

DESCRIPTION

Apr 2022

Mar 2022

VARIANCE

656,601,479,323.69

725,571,877,048.97

-68,970,397,725.28

Pages 51-54 are relevant Pages for Distribution of FOREX Equalization. There will be no Distribution of FOREX Equalization for the month of May, 2023. (April, 2023 Account).