

FEDERATION ACCOUNT: June,2023

FAAC LGCs DEDUCTIONS-SUMMARY BY TYPE

S/NO

STATES

TOTAL DEDUCTIONS

1 STATUTORY REVENUE

1

1	ABIA (17 detail records)	34,682,593.51
2	ADAMAWA (21 detail records)	43,747,113.95
3	AKWA IBOM (31 detail records)	58,268,585.08
4	ANAMBRA (21 detail records)	43,983,527.99
5	BAUCHI (20 detail records)	49,930,008.06
6	BAYELSA (8 detail records)	20,323,340.88
7	BENUE (23 detail records)	54,331,576.37
8	BORNO (27 detail records)	58,987,810.07
9	CROSS RIVER (18 detail records)	38,027,583.28
10	DELTA (25 detail records)	48,726,893.98
11	EBONYI (26 detail records)	37,788,443.99
12	EDO (18 detail records)	37,282,669.12
13	EKITI (16 detail records)	29,603,791.31
14	ENUGU (17 detail records)	37,879,746.10
15	FCT-ABUJA (6 detail records)	15,182,453.94
16	GOMBE (11 detail records)	25,955,228.49
17	IMO (27 detail records)	50,767,286.06
18	JIGAWA (27 detail records)	53,335,813.90
19	KADUNA (23 detail records)	59,981,173.11
20	KANO (88 detail records)	608,159,613.36
21	KATSINA (34 detail records)	72,702,097.10
22	KEBBI (21 detail records)	45,882,827.05
23	KOGI (21 detail records)	47,423,262.61
24	KWARA (16 detail records)	33,556,925.64
25	LAGOS (20 detail records)	57,164,094.91
26	NASSARAWA (13 detail records)	29,938,561.35
27	NIGER (25 detail records)	55,413,967.69
28	OGUN (20 detail records)	39,532,124.19
29	ONDO (18 detail records)	37,755,679.19
30	OSUN (30 detail records)	51,141,022.05
31	OYO (33 detail records)	64,510,409.07
32	PLATEAU (17 detail records)	40,439,383.00
33	RIVERS (23 detail records)	50,126,857.06
34	SOKOTO (23 detail records)	50,485,503.49
35	TARABA (16 detail records)	37,839,053.77
36	YOBE (17 detail records)	38,043,852.45
37	ZAMFARA (14 detail records)	34,375,163.85
<u>TOTAL 1 STATUTORY REVENUE</u>		<u>2,193,276,036.99</u>

4 EXCHANGE DIFFERENCE REVENUE

4

1	ABIA (17 detail records)	34,897,243.16
2	ADAMAWA (21 detail records)	44,017,863.67
3	AKWA IBOM (31 detail records)	58,629,207.80
4	ANAMBRA (21 detail records)	44,255,740.87

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<i>S/NO</i>	<i>STATES</i>	<i>TOTAL DEDUCTIONS</i>
5	BAUCHI (20 detail records)	50,239,023.55
6	BAYELSA (8 detail records)	20,449,121.50
7	BENUE (23 detail records)	54,667,833.05
8	BORNO (27 detail records)	59,352,884.05
9	CROSS RIVER (18 detail records)	38,262,934.97
10	DELTA (25 detail records)	49,028,463.42
11	EBONYI (13 detail records)	28,304,453.35
12	EDO (18 detail records)	37,513,410.56
13	EKITI (16 detail records)	29,787,008.39
14	ENUGU (17 detail records)	38,114,182.84
15	FCT-ABUJA (6 detail records)	15,276,417.74
16	GOMBE (11 detail records)	26,115,864.70
17	IMO (27 detail records)	51,081,483.44
18	JIGAWA (27 detail records)	53,665,907.84
19	KADUNA (23 detail records)	60,352,394.99
20	KANO (44 detail records)	96,086,185.37
21	KATSINA (34 detail records)	73,152,048.44
22	KEBBI (21 detail records)	46,166,794.65
23	KOGI (21 detail records)	47,716,763.92
24	KWARA (16 detail records)	33,764,608.56
25	LAGOS (20 detail records)	57,517,881.97
26	NASSARAWA (13 detail records)	30,123,850.31
27	NIGER (25 detail records)	55,756,923.26
28	OGUN (20 detail records)	39,776,787.46
29	ONDO (18 detail records)	37,989,348.08
30	OSUN (30 detail records)	51,457,532.47
31	OYO (33 detail records)	64,909,662.27
32	PLATEAU (17 detail records)	40,689,661.26
33	RIVERS (23 detail records)	50,437,090.84
34	SOKOTO (23 detail records)	50,797,956.92
35	TARABA (16 detail records)	38,073,238.66
36	YOBE (17 detail records)	38,279,304.84
37	ZAMFARA (14 detail records)	34,587,910.82
<u>TOTAL 4 EXCHANGE DIFFERENCE REVENUE</u>		<u>1,681,294,989.99</u>
<u>Grand Total</u>		<u>3,874,571,026.98</u>

SN	STATES	NOofLGCS	GROSS	TOT- DEDUCTN + ECOLOGICAL	NET Jun 2023	NET May 2023	GROSS May 2023	
1	ABIA	17	1,190,769,043.78	34,682,593.51	1,156,086,450.27	2,062,108,677.83	2,123,971,938.16	1
2	ADAMAWA	21	1,501,984,245.52	43,747,113.95	1,458,237,131.58	2,571,887,469.57	2,679,085,760.35	2
3	AKWA IBOM	31	2,000,554,754.31	58,268,585.08	1,942,286,169.23	3,464,451,264.40	3,568,384,802.33	3
4	ANAMBRA	21	1,510,101,127.63	43,983,527.99	1,466,117,599.64	2,615,110,508.58	2,693,563,823.83	4
5	BAUCHI	20	1,714,263,610.04	49,930,008.06	1,664,333,601.98	2,968,667,925.00	3,057,727,962.75	5
6	BAYELSA	8	697,768,037.05	20,323,340.88	677,444,696.16	1,208,356,508.61	1,244,607,203.87	6
7	BENUE	23	1,865,384,122.13	54,331,576.37	1,811,052,545.76	3,090,831,660.86	3,327,281,264.16	7
8	BORNO	27	2,025,248,145.60	58,987,810.07	1,966,260,335.53	3,507,213,928.35	3,612,430,346.20	8
9	CROSS RIVER	18	1,305,613,692.44	38,027,583.28	1,267,586,109.17	2,222,439,090.55	2,328,820,067.43	9
10	DELTA	25	1,672,956,693.18	48,726,893.98	1,624,229,799.21	2,897,134,866.46	2,984,048,912.46	10
11	EBONYI	13	965,808,866.31	37,788,443.99	928,020,422.31	1,624,546,210.53	1,722,710,999.57	11
12	EDO	18	1,280,038,306.31	37,282,669.12	1,242,755,637.20	2,216,700,302.37	2,283,201,311.44	12
13	EKITI	16	1,016,396,834.97	29,603,791.31	986,793,043.66	1,760,140,427.28	1,812,944,640.09	13
14	ENUGU	17	1,300,537,949.55	37,879,746.10	1,262,658,203.44	2,252,200,462.90	2,319,766,476.78	14
15	GOMBE	11	891,129,511.36	25,955,228.49	865,174,282.87	1,489,225,772.74	1,589,505,610.08	15
16	IMO	27	1,743,010,154.64	50,767,286.06	1,692,242,868.58	3,018,449,618.09	3,109,003,106.63	16
17	JIGAWA	27	1,831,196,277.41	53,335,813.90	1,777,860,463.50	3,171,165,520.44	3,266,300,486.06	17
18	KADUNA	23	2,059,353,609.99	59,981,173.11	1,999,372,436.88	3,566,275,905.52	3,673,264,182.69	18
19	KANO	44	3,278,667,445.50	608,159,613.36	2,670,507,832.15	5,165,152,446.82	5,848,151,398.62	19
20	KATSINA	34	2,496,105,333.87	72,702,097.10	2,423,403,236.77	4,322,618,644.35	4,452,297,203.68	20
21	KEBBI	21	1,575,310,395.46	45,882,827.05	1,529,427,568.41	2,728,036,350.73	2,809,877,441.26	21
22	KOGI	21	1,628,198,682.86	47,423,262.61	1,580,775,420.25	2,632,482,394.32	2,904,214,154.89	22
23	KWARA	16	1,152,121,113.66	33,556,925.64	1,118,564,188.02	1,995,180,307.05	2,055,035,716.26	23
24	LAGOS	20	1,962,633,925.37	57,164,094.91	1,905,469,830.46	3,398,182,047.67	3,500,745,509.10	24
25	NASSARAWA	13	1,027,890,606.50	29,938,561.35	997,952,045.15	1,740,806,584.70	1,833,446,053.30	25
26	NIGER	25	1,902,546,224.10	55,413,967.69	1,847,132,256.41	3,294,725,454.26	3,393,567,217.88	26
27	OGUN	20	1,357,269,597.36	39,532,124.19	1,317,737,473.16	2,234,668,276.14	2,420,958,583.34	27
28	ONDO	18	1,296,278,318.80	37,755,679.19	1,258,522,639.61	2,197,646,740.62	2,312,168,583.46	28
29	OSUN	30	1,755,841,756.90	51,141,022.05	1,704,700,734.86	2,958,642,039.71	3,131,890,805.36	29
30	OYO	33	2,214,857,377.95	64,510,409.07	2,150,346,968.89	3,751,880,241.13	3,950,635,887.27	30
31	PLATEAU	17	1,388,418,816.21	40,439,383.00	1,347,979,433.21	2,404,387,739.44	2,476,519,371.62	31
32	RIVERS	23	1,721,022,092.33	50,126,857.06	1,670,895,235.27	2,980,371,894.83	3,069,783,051.68	32
33	SOKOTO	23	1,733,335,619.78	50,485,503.49	1,682,850,116.29	2,965,706,749.77	3,091,746,661.58	33
34	TARABA	16	1,299,140,846.00	37,839,053.77	1,261,301,792.24	2,249,781,035.42	2,317,274,466.48	34
35	YOBE	17	1,306,172,267.35	38,043,852.45	1,268,128,414.90	2,261,957,666.19	2,329,816,396.18	35
36	ZAMFARA	14	1,180,213,958.73	34,375,163.85	1,145,838,794.89	2,043,829,959.06	2,105,144,857.83	36
37	FCT-ABUJA	6	521,264,251.82	15,182,453.94	506,081,797.88	902,696,910.65	929,777,817.97	37
		774	57,369,403,612.78	2,193,276,036.99	55,176,127,575.79	97,936,259,602.95	102,329,670,072.64	

S/N	STATE	GROSS STATUTORY	TOTAL DERIVATION	TOTAL	DEDUCTION	STATE NET	PREV. TOTAL	
						Jun 2023	May 2023	
1	ABIA	1,837,508,350.44	323,815,995.40	2,161,324,345.84	583,519,700.53	1,577,804,645.31	3,794,962,213.55	1
2	ADAMAWA	1,954,792,895.20	0.00	1,954,792,895.20	476,146,908.13	1,478,645,987.07	3,486,759,482.04	2
3	AKWA IBOM	1,972,958,631.95	11,623,614,407.22	13,596,573,039.16	851,033,314.73	12,745,539,724.43	18,194,129,748.02	3
4	ANAMBRA	1,951,130,820.85	659,257,199.44	2,610,388,020.29	223,934,521.61	2,386,453,498.68	4,222,547,071.37	4
5	BAUCHI	2,347,275,748.03	0.00	2,347,275,748.03	1,892,344,548.00	454,931,200.03	4,186,830,222.02	5
6	BAYELSA	1,736,316,882.08	11,137,723,768.66	12,874,040,650.75	480,037,600.26	12,394,003,050.48	14,634,974,219.12	6
7	BENUE	2,200,722,751.15	0.00	2,200,722,751.15	167,913,111.47	2,032,809,639.68	3,925,423,986.73	7
8	BORNO	2,438,085,413.86	0.00	2,438,085,413.86	222,656,214.59	2,215,429,199.27	4,348,807,209.03	8
9	CROSS RIVE	1,973,295,103.01	0.00	1,973,295,103.01	1,068,703,554.50	904,591,548.52	3,519,761,826.53	9
10	DELTA	1,992,477,444.38	22,570,845,147.35	24,563,322,591.73	1,301,729,164.53	23,261,593,427.19	29,586,948,900.37	10
11	EBONYI	1,755,595,347.19	0.00	1,755,595,347.19	645,290,104.86	1,110,305,242.33	3,131,451,284.94	11
12	EDO	1,834,878,506.05	2,372,637,735.06	4,207,516,241.11	746,908,342.00	3,460,607,899.11	5,530,564,590.67	12
13	EKITI	1,754,604,674.97	0.00	1,754,604,674.97	790,653,540.88	963,951,134.09	3,129,684,225.23	13
14	ENUGU	1,973,465,411.70	0.00	1,973,465,411.70	316,506,833.85	1,656,958,577.85	3,520,065,605.74	14
15	GOMBE	1,848,367,095.63	0.00	1,848,367,095.63	1,424,409,665.31	423,957,430.32	3,296,928,034.07	15
16	IMO	2,040,272,684.33	708,393,277.06	2,748,665,961.39	1,362,301,656.93	1,386,364,304.46	4,371,558,694.53	16
17	JIGAWA	2,194,502,536.28	0.00	2,194,502,536.28	199,350,787.95	1,995,151,748.34	3,914,329,004.13	17
18	KADUNA	2,571,114,964.81	0.00	2,571,114,964.81	1,995,028,143.71	576,086,821.10	4,586,091,705.67	18
19	KANO	3,112,620,906.82	0.00	3,112,620,906.82	1,047,777,777.89	2,064,843,128.93	5,551,974,578.75	19
20	KATSINA	2,412,192,617.74	0.00	2,412,192,617.74	1,123,800,568.75	1,288,392,048.99	4,302,622,289.59	20
21	KEBBI	2,072,085,493.19	0.00	2,072,085,493.19	276,455,032.11	1,795,630,461.08	3,695,974,012.76	21
22	KOGI	2,168,847,968.64	0.00	2,168,847,968.64	875,091,153.77	1,293,756,814.87	3,868,569,012.27	22
23	KWARA	1,746,781,969.23	0.00	1,746,781,969.23	793,947,652.34	952,834,316.89	3,115,730,883.42	23
24	LAGOS	2,628,810,280.62	0.00	2,628,810,280.62	2,708,521,482.64	-79,711,202.02	4,689,002,704.55	24
25	NASSARAW	1,809,669,873.53	0.00	1,809,669,873.53	249,203,293.11	1,560,466,580.42	3,227,903,890.17	25
26	NIGER	2,324,440,378.77	0.00	2,324,440,378.77	1,243,328,172.26	1,081,112,206.51	4,146,098,827.67	26
27	OGUN	1,823,110,294.87	0.00	1,823,110,294.87	1,116,791,776.92	706,318,517.95	3,251,877,538.05	27
28	ONDO	1,826,722,080.54	2,152,276,812.15	3,978,998,892.69	1,010,842,590.98	2,968,156,301.70	5,421,365,323.13	28
29	OSUN	1,789,689,059.40	0.00	1,789,689,059.40	394,172,524.97	1,395,516,534.44	3,192,264,159.08	29
30	OYO	2,200,965,904.80	0.00	2,200,965,904.80	1,104,211,284.48	1,096,754,620.32	3,925,857,699.34	30
31	PLATEAU	2,049,171,787.75	0.00	2,049,171,787.75	1,198,541,879.32	850,629,908.44	3,655,102,890.36	31
32	RIVERS	2,116,309,574.81	11,422,335,372.01	13,538,644,946.82	346,335,225.56	13,192,309,721.26	15,916,281,947.07	32
33	SOKOTO	2,162,676,261.12	0.00	2,162,676,261.12	931,712,209.54	1,230,964,051.57	3,857,560,552.10	33
34	TARABA	1,890,269,410.81	0.00	1,890,269,410.81	235,429,375.02	1,654,840,035.80	3,371,669,094.95	34
35	YOBE	1,948,625,109.63	0.00	1,948,625,109.63	546,190,473.60	1,402,434,636.03	3,475,758,017.45	35
36	ZAMFARA	1,952,775,112.12	0.00	1,952,775,112.12	815,737,310.35	1,137,037,801.77	3,483,160,367.12	36
		74,413,129,346.29	62,970,899,714.35	137,384,029,060.64	30,766,557,497.43	106,617,471,563.21	203,530,591,811.58	

SUMMARY OF STATUTORY REVENUE ALLOCATION DISTRIBUTION STATES AND LGCS

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SN-A	STATE-B	GROSS STATUTORY-C	TOTAL DERIVATION OIL & GAS-D	E-ECOLOGY- C/O, IZ	TOTAL-F= C+D	DEDUCTION-G	STATE NET-H-F- G	LGCSGROSS-I	LGCS NET-J	SN
1	ABIA	1,837,508,350.44	323,815,995.40	49,513,698.07	2,161,324,345.84	534,006,002.46	1,577,804,645.31	1,190,769,043.78	1,156,086,450.27	1
2	ADAMAWA	1,954,792,895.20	0.00	52,674,060.05	1,954,792,895.20	423,472,848.68	1,478,645,987.07	1,501,984,245.52	1,458,237,131.58	2
3	AKWA IBOM	1,972,968,631.95	11,623,614,407.22	53,163,555.95	13,596,573,039.16	797,869,758.78	12,745,539,724.43	2,000,554,754.31	1,942,286,189.23	3
4	ANAMBRA	1,951,130,820.85	659,257,199.44	52,575,381.40	2,610,388,020.29	171,359,140.21	2,386,453,498.68	1,510,101,127.63	1,406,117,599.64	4
5	BAUCHI	2,347,275,748.03	0.00	63,249,945.31	2,347,275,748.03	1,820,094,602.69	454,931,200.03	1,714,263,610.04	1,664,333,601.98	5
6	BAVELSA	1,736,316,862.08	11,137,723,768.66	46,786,981.85	12,874,040,650.75	433,250,618.41	12,394,003,050.48	697,768,037.05	677,444,696.16	6
7	BENUE	2,200,722,751.15	0.00	59,300,912.46	2,200,722,751.15	108,612,199.01	2,032,809,639.68	1,865,384,122.13	1,811,052,545.76	7
8	BORNO	2,438,085,413.86	0.00	65,696,912.35	2,438,085,413.86	156,959,302.24	2,215,429,199.27	2,026,248,145.60	1,966,260,335.53	8
9	CROSS RIVER	1,973,295,103.01	0.00	53,172,622.54	1,973,295,103.01	1,015,530,931.36	904,591,548.52	1,305,613,692.44	1,267,566,109.17	9
10	DELTA	1,992,477,444.38	22,570,845,147.35	53,689,511.97	24,563,322,591.73	1,248,039,652.56	23,261,593,427.19	1,672,956,693.18	1,624,229,799.21	10
11	EBONYI	1,755,595,347.19	0.00	47,306,461.45	1,755,595,347.19	597,983,643.41	1,110,305,242.33	965,808,866.31	928,020,422.31	11
12	EDO	1,834,878,506.05	2,372,637,735.06	49,442,834.00	4,207,516,241.11	697,465,508.30	3,460,607,899.11	1,280,038,306.31	1,242,755,637.20	12
13	EKITI	1,754,604,674.97	0.00	47,279,766.69	1,754,604,674.97	743,373,774.19	963,951,134.09	1,016,396,834.97	966,793,043.66	13
14	ENUGU	1,973,465,411.70	0.00	53,177,211.69	1,973,465,411.70	263,329,622.16	1,656,958,577.85	1,300,537,949.55	1,262,656,203.44	14
15	GOMBE	1,848,367,095.63	0.00	49,806,298.98	1,848,367,095.63	1,374,603,366.33	423,957,430.32	891,129,511.36	865,174,282.87	15
16	IMO	2,040,272,684.33	708,383,277.06	54,977,407.66	2,748,665,961.39	1,307,324,249.27	1,366,364,304.46	1,743,010,154.64	1,692,242,868.58	16
17	JIGAWA	2,194,502,536.28	0.00	59,133,301.88	2,194,502,536.28	140,217,486.37	1,995,151,748.34	1,831,196,277.41	1,777,860,463.50	17
18	KADUNA	2,571,114,964.81	0.00	69,281,540.97	2,571,114,964.81	1,925,746,602.74	576,086,821.10	2,059,353,609.99	1,999,372,436.88	18
19	KANO	3,112,620,906.82	0.00	83,873,018.45	3,112,620,906.82	963,904,759.44	2,064,843,128.93	3,278,667,445.50	2,670,507,832.15	19
20	KATSINA	2,412,192,617.74	0.00	64,989,202.27	2,412,192,617.74	1,058,801,366.48	1,286,392,048.99	2,496,105,333.87	2,423,403,236.77	20
21	KEBBI	2,072,085,493.19	0.00	55,834,639.04	2,072,085,493.19	220,620,393.37	1,795,630,461.08	1,575,310,395.46	1,529,427,568.41	21
22	KOGI	2,168,847,968.64	0.00	58,442,011.13	2,168,847,968.64	816,649,142.34	1,293,756,814.87	1,628,198,682.86	1,580,775,420.25	22
23	KWARA	1,746,781,969.23	0.00	47,068,975.22	1,746,781,969.23	746,878,677.12	952,834,316.89	1,152,121,113.66	1,118,564,188.02	23
24	LAGOS	2,628,810,280.62	0.00	70,836,205.17	2,628,810,280.62	2,637,685,277.47	-79,711,202.02	1,962,633,925.37	1,905,469,830.46	24
25	NASSARAWA	1,809,669,873.53	0.00	48,763,559.47	1,809,669,873.53	200,439,733.54	1,560,466,580.42	1,027,890,606.50	997,952,045.15	25
26	NIGER	2,324,440,378.77	0.00	62,634,620.98	2,324,440,378.77	1,180,693,551.28	1,081,112,206.51	1,902,546,224.10	1,847,132,266.41	26
27	OGUN	1,823,110,294.87	0.00	49,125,726.51	1,823,110,294.87	1,067,666,050.41	706,318,517.95	1,357,269,597.36	1,317,737,473.16	27
28	ONDO	1,826,722,080.54	2,152,276,812.15	49,223,050.07	3,978,998,892.69	961,619,540.91	2,966,156,301.70	1,296,278,318.80	1,253,522,639.61	28
29	OSUN	1,789,689,059.40	0.00	48,225,154.30	1,789,689,059.40	345,947,370.57	1,395,516,534.44	1,755,841,756.90	1,704,700,734.86	29
30	OYO	2,200,965,904.80	0.00	59,307,464.50	2,200,965,904.80	1,044,903,819.98	1,096,754,620.32	2,214,957,377.95	2,153,346,968.89	30
31	PLATEAU	2,049,171,787.75	0.00	55,217,203.86	2,049,171,787.75	1,143,324,675.46	850,629,908.44	1,388,418,816.21	1,347,979,433.21	31
32	RIVERS	2,116,309,574.81	11,422,335,372.01	57,026,305.91	13,538,644,946.82	289,308,919.65	13,192,309,721.26	1,721,022,092.33	1,670,895,235.27	32
33	SOKOTO	2,162,676,261.12	0.00	58,275,707.63	2,162,676,261.12	873,436,501.91	1,230,964,051.57	1,733,335,619.78	1,682,850,116.29	33
34	TARABA	1,880,269,410.81	0.00	50,935,403.29	1,890,269,410.81	184,493,971.73	1,654,840,035.80	1,299,140,846.00	1,261,301,792.24	34
35	YOBE	1,948,625,109.63	0.00	62,507,862.24	1,948,625,109.63	493,682,611.36	1,402,434,636.03	1,306,172,267.35	1,268,128,414.90	35
36	ZAMFARA	1,952,775,112.12	0.00	52,619,688.65	1,952,775,112.12	763,117,621.70	1,137,037,801.77	1,180,213,958.73	1,145,838,794.89	36
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	521,264,251.82	506,081,797.88	37
Z4413,129,346.29		62,970,899,714.35	2,005,144,203.94	157,384,029,060.64	28,761,413,293.49	106,617,471,563.21	57,369,403,612.78	55,176,127,575.79		

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	1,837,508,350.44	1,787,994,652.37	49,513,698.07	1,190,769,043.78	1,156,086,450.27	34,682,593.51	84,196,291.57	1
2	ADAMAWA	1,954,792,895.20	1,902,118,835.15	52,674,060.05	1,501,984,245.52	1,458,287,131.58	43,747,113.95	96,421,174.00	2
3	AKWA IBOM	1,972,958,631.95	1,919,795,076.00	53,163,555.95	2,000,554,754.31	1,542,266,169.23	58,288,585.08	111,432,141.03	3
4	ANAMBRA	1,951,130,820.85	1,898,555,439.45	52,575,381.40	1,510,101,127.63	1,468,117,599.64	43,983,527.99	96,558,909.39	4
5	BAUCHI	2,347,275,748.03	2,284,025,802.72	63,249,945.31	1,714,283,610.04	1,664,333,601.98	49,930,008.06	113,179,953.37	5
6	BAYELSA	1,736,316,882.08	1,689,529,900.23	46,786,961.85	697,768,037.05	677,444,696.16	20,323,340.88	67,110,322.74	6
7	BENUE	2,200,722,751.15	2,141,421,838.69	59,300,912.46	1,865,384,122.13	1,811,082,545.76	54,331,576.37	113,632,488.83	7
8	BORNO	2,438,085,413.86	2,372,388,501.51	65,696,912.35	2,025,248,145.60	1,966,260,335.53	58,987,810.07	124,684,722.42	8
9	CROSS RIVER	1,973,295,103.01	1,920,122,480.46	53,172,622.54	1,305,613,692.44	1,267,586,109.17	38,027,583.28	91,200,205.81	9
10	DELTA	1,992,477,444.38	1,938,787,932.40	53,689,511.97	1,672,966,693.18	1,624,229,799.21	48,726,893.98	102,416,405.95	10
11	EBONYI	1,755,595,347.19	1,708,288,885.74	47,306,461.45	965,808,866.31	937,678,510.88	28,130,355.33	75,436,816.78	11
12	EDO	1,834,878,506.05	1,785,435,672.05	49,442,834.00	1,280,038,306.31	1,242,755,637.20	37,282,669.12	86,725,503.11	12
13	EKITI	1,754,604,674.97	1,707,324,908.28	47,278,766.69	1,016,366,834.97	986,793,043.66	29,603,791.31	76,883,558.00	13
14	ENUGU	1,973,465,411.70	1,920,288,200.01	53,177,211.69	1,300,537,949.55	1,252,658,203.44	37,879,746.10	91,056,957.80	14
15	GOMBE	1,848,367,095.63	1,798,560,796.65	49,806,298.98	891,129,511.36	865,174,282.87	25,955,228.49	75,761,527.47	15
16	IMO	2,040,272,684.33	1,985,295,276.67	54,977,407.66	1,743,010,154.64	1,692,242,868.58	50,767,286.06	105,744,693.72	16
17	JIGAWA	2,194,502,536.28	2,135,369,234.41	59,133,301.88	1,831,166,277.41	1,777,860,463.50	53,335,813.91	112,469,115.78	17
18	KADUNA	2,571,114,964.81	2,501,833,423.84	69,281,540.97	2,059,353,609.89	1,999,372,436.88	59,981,173.11	129,262,714.07	18
19	KANO	3,112,620,906.82	3,028,747,888.37	83,873,018.45	3,278,667,445.50	3,183,172,277.19	95,495,168.32	179,368,186.76	19
20	KATSINA	2,412,192,617.74	2,347,193,415.47	64,989,202.27	2,466,105,333.87	2,423,403,236.77	72,702,097.10	137,701,289.38	20
21	KEBBI	2,072,085,493.19	2,016,250,854.15	55,834,639.04	1,575,310,395.46	1,529,427,568.41	45,882,827.05	101,717,466.09	21
22	KOGI	2,168,847,968.64	2,110,405,967.51	58,442,011.13	1,628,198,682.86	1,580,775,420.25	47,423,262.61	105,865,273.74	22
23	KWARA	1,746,781,969.23	1,699,712,994.01	47,068,975.22	1,162,121,113.66	1,118,564,188.02	33,556,925.64	80,625,900.86	23
24	LAGOS	2,628,810,280.62	2,557,974,075.45	70,836,206.17	1,962,633,925.37	1,905,469,830.46	57,164,094.91	126,000,300.08	24
25	NASSARAWA	1,809,668,873.53	1,760,906,314.06	48,763,559.47	1,027,890,606.50	997,952,045.15	29,938,561.35	78,702,120.82	25
26	NIGER	2,324,440,378.77	2,261,805,757.79	62,634,620.98	1,902,546,224.10	1,847,132,256.41	55,413,967.69	118,048,588.68	26
27	OGUN	1,823,110,294.67	1,773,984,568.36	49,125,726.51	1,357,268,597.36	1,317,737,473.16	39,532,124.19	88,657,850.70	27
28	ONDO	1,826,722,080.54	1,777,499,030.47	49,228,050.07	1,296,278,318.80	1,258,522,639.61	37,755,679.19	86,978,729.26	28
29	OSUN	1,789,689,059.40	1,741,463,905.11	48,225,154.30	1,755,841,756.90	1,704,700,734.86	51,141,022.05	99,366,176.34	29
30	OYO	2,200,965,904.80	2,141,658,440.30	59,307,464.50	2,214,857,377.85	2,150,346,968.89	64,510,409.07	123,817,873.57	30
31	PLATEAU	2,049,171,787.75	1,993,954,583.89	55,217,203.86	1,388,418,816.21	1,347,979,433.21	40,439,383.00	95,656,586.86	31
32	RIVERS	2,116,309,574.81	2,059,283,268.90	57,026,305.91	1,721,022,092.33	1,570,895,235.27	50,126,857.06	107,153,162.97	32
33	SOKOTO	2,162,676,261.12	2,104,400,553.48	58,275,707.63	1,733,335,619.78	1,582,850,116.29	50,485,503.49	108,761,211.12	33
34	TARABA	1,890,269,410.81	1,839,334,007.53	50,935,403.29	1,299,140,846.00	1,261,301,792.24	37,839,053.77	88,774,457.05	34
35	YOBE	1,948,625,109.63	1,896,117,247.39	52,507,862.24	1,306,172,267.35	1,268,128,414.90	38,043,852.45	90,551,714.68	35
36	ZAMFARA	1,952,775,112.12	1,900,155,423.47	52,619,688.65	1,180,213,958.73	1,146,838,794.89	34,375,163.85	86,994,852.50	36
37	FCT-ABUJA	0.00	0.00	0.00	521,264,251.82	506,081,797.88	15,182,453.94	15,182,453.94	37
		74,413,129,346.29	72,407,985,142.34	2,005,144,203.94	57,369,403,612.78	55,698,450,109.50	1,670,953,503.28	3,676,097,707.23	

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

<u>Balance as at 30th June, 2023</u>	=N=	
	293,411,538,215.54	
GRAND TOTAL	293,411,538,215.54	


CHIGERE, IGNATIUS EMEKE
BANKING SERVICES DEPT.


HALIDU SAYUTI YAHAYA
BANKING SERVICES DEPT.


DANIELLA ANGYIU
BANKING SERVICES DEPT.

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TOTAL VALUE ADDED TAX (VAT)

DESCRIPTION	Jun 2023	May 2023	INCREASE/DECREASE
VAT FOR DISTRIBUTION	293,411,538,215.54	270,197,121,560.07	23,214,416,655.47
VAT DEDUCTIONS AT SOURCE	-20,186,713,829.23	-18,589,561,963.33	-1,597,151,865.90
	<u>273,224,824,386.31</u>	<u>251,607,559,596.74</u>	<u>21,617,264,789.57</u>

Distribution of Value Added Tax (VAT)

		Jun 2023	May 2023	INCREASE/DECREASE
.1Federal Government	15.00%	40,983,723,657.95	37,741,133,939.51	3,242,589,718.44
State Governments	50.00%	136,612,412,193.16	125,803,779,798.37	10,808,632,394.79
Local Governments	35.00%	95,628,688,535.21	88,062,645,858.86	7,566,042,676.35
	<u>100.00%</u>	<u>273,224,824,386.31</u>	<u>251,607,559,596.74</u>	<u>21,617,264,789.57</u>
FIRS -VAT Cost of Collections	0.00%	10,908,525,371.35	9,880,481,871.06	1,028,043,500.29
NCS -IMPORT VAT Cost of Collections	0.00%	827,936,157.27	927,402,991.34	-99,466,834.07
	<u>0.00%</u>	<u>11,736,461,528.62</u>	<u>10,807,884,862.40</u>	<u>928,576,666.22</u>
ALLOCATION TO NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0.00%	8,450,252,300.61	7,781,677,100.93	668,575,199.68
	<u>0.00%</u>	<u>8,450,252,300.61</u>	<u>7,781,677,100.93</u>	<u>668,575,199.68</u>
		<u>293,411,538,215.54</u>	<u>270,197,121,560.07</u>	<u>23,214,416,655.47</u>

Distribution of FGN Value Added Tax (VAT)

DESCRIPTION		Jun 2023	May 2023	INCREASE/DECREASE
.1Federal Government	14	38,251,475,414.08	35,225,058,343.54	3,026,417,070.54
FCT-ABUJA	1	2,732,248,243.86	2,516,075,595.97	216,172,647.89
	<u>15.00%</u>	<u>40,983,723,657.95</u>	<u>37,741,133,939.51</u>	<u>3,242,589,718.44</u>

NON IMPORT VAT COLLECTION FOR THE MONTH

SN	STATE	COLLECTIONS INDICES FOR DERIVATION		COLLECTIONS	
		Jun 2023		May 2023	
1	ABIA	166,947,278.45	0.0662	88,945,122.95	1
2	ADAMAWA	1,294,776,377.94	0.5138	1,424,245,403.18	2
3	AKWA IBOM	2,330,571,300.54	0.9248	1,489,764,474.77	3
4	ANAMBRA	2,731,952,783.92	1.0840	1,803,469,684.24	4
5	BAUCHI	425,569,620.87	0.1689	407,227,281.48	5
6	BAYELSA	4,437,601,104.36	1.7608	1,818,535,821.03	6
7	BENUE	255,606,581.69	0.1014	601,270,783.10	7
8	BORNO	901,800,557.44	0.3578	2,655,777,851.80	8
9	CROSS RIVER	255,676,787.75	0.1015	508,364,543.76	9
10	DELTA	2,879,871,054.87	1.1427	7,450,155,771.90	10
11	EBONYI	410,426,382.95	0.1629	970,872,847.49	11
12	EDO	2,370,515,501.59	0.9406	2,512,242,397.98	12
13	EKITI	723,296,913.84	0.2870	579,074,164.30	13
14	ENUGU	734,343,430.41	0.2914	917,314,313.94	14
15	GOMBE	358,885,890.04	0.1424	302,053,156.27	15
16	IMO	137,834,646.02	0.0547	414,984,619.14	16
17	JIGAWA	613,703,390.19	0.2435	2,383,418,953.46	17
18	KADUNA	1,883,869,802.29	0.7475	1,486,706,098.35	18
19	KANO	4,020,236,727.63	1.5952	3,821,390,915.18	19
20	KATSINA	198,644,070.71	0.0788	625,125,246.40	20
21	KEBBI	40,617,341.39	0.0161	437,418,152.71	21
22	KOGI	226,660,510.49	0.0899	1,092,030,311.08	22
23	KWARA	530,969,677.83	0.2107	699,598,854.75	23
24	LAGOS	125,657,212,915.79	49.8611	105,467,755,973.24	24
25	NASSARAWA	430,826,095.76	0.1710	448,015,399.66	25
26	NIGER	906,839,828.85	0.3598	675,794,255.63	26
27	OGUN	2,449,369,089.22	0.9719	1,493,914,071.41	27
28	ONDO	952,503,332.41	0.3780	1,117,965,563.25	28
29	OSUN	1,005,599,814.87	0.3990	663,237,334.92	29
30	OYO	20,069,029,748.54	7.9634	12,454,882,033.09	30
31	PLATEAU	602,034,326.10	0.2389	1,366,401,767.65	31
32	RIVERS	41,550,727,518.21	16.4874	36,576,075,279.85	32
33	SOKOTO	335,170,915.62	0.1330	496,471,726.61	33
34	TARABA	686,758,777.51	0.2725	507,358,465.61	34
35	YOBE	521,276,345.92	0.2068	788,806,634.28	35
36	ZAMFARA	42,023,245.84	0.0167	753,238,838.48	36
37	FCT-ABUJA	28,874,980,664.02	11.4577	26,527,067,880.19	37
		252,014,730,351.87	100.00	223,826,971,993.13	
Grand Total		252,014,730,351.87	100.00	223,826,971,993.13	

VAT INCOME DISTRIBUTION FOR THE YEAR 2023 VAT REVENUE



MONTH	VATACCT	BUDGET	DIFFERENCE	CUMMULATIVE DIFF
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
06 June	270,197,121,560.07	246,148,000,000.00	24,049,121,560.07	-28,840,965,278.06
07 July	293,411,538,215.54	246,148,000,000.00	47,263,538,215.54	18,422,572,937.48
	1,741,458,572,937.48	1,723,036,000,000.00	18,422,572,937.48	



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

S/NO	STATES	ACTUAL COLLECTION =N=	% INDICES FOR DERIVATION
1	ABIA	166,947,278.45	0.07
2	ADAMAWA	1,294,776,377.94	0.51
3	AKWA IBOM	2,330,571,300.54	0.92
4	ANAMBRA	2,731,952,783.92	1.08
5	BAUCHI	425,569,620.87	0.17
6	BAYELSA	4,437,601,104.36	1.76
7	BENUE	255,606,581.69	0.10
8	BORNO	901,800,557.44	0.36
9	CROSS RIVER	255,676,787.75	0.10
10	DELTA	2,879,871,054.87	1.14
11	EBONYI	410,426,382.95	0.16
12	EDO	2,370,515,501.59	0.94
13	EKITI	723,296,913.84	0.29
14	ENUGU	734,343,430.41	0.29
15	GOMBE	358,885,890.04	0.14
16	IMO	137,834,646.02	0.05
17	JIGAWA	613,703,390.19	0.24
18	KADUNA	1,883,869,802.29	0.75
19	KANO	4,020,236,727.63	1.60
20	KATSINA	198,644,070.71	0.08
21	KEBBI	40,617,341.39	0.02
22	KOGI	226,660,510.49	0.09
23	KWARA	530,969,677.83	0.21
24	LAGOS	125,657,212,915.79	49.86
25	ONDO	952,503,332.41	0.38
26	NASARAWA	430,826,095.76	0.17
27	NIGER	906,839,828.85	0.36
28	OGUN	2,449,369,089.22	0.97
29	OSUN	1,005,599,814.87	0.40
30	OYO	20,069,029,748.54	7.96
31	PLATEAU	602,034,326.10	0.24
32	RIVERS	41,550,727,518.21	16.49
33	SOKOTO	335,170,915.62	0.13
34	TARABA	686,758,777.51	0.27
35	YOBE	521,276,345.92	0.21
36	ZAMFARA	42,023,245.84	0.02
37	FCT	28,874,980,664.02	11.46
		252,014,730,351.88	100.00

Planning, Research & Statistics Dept:

Revenue Accounting Dept:


Prepared by:	MALA TAMABI ALI	Checked by:	Yen O. Eugene	Approved By:	Executive Chairman FIRS
Signature:		Signature:		Signature:	
Date:	10-07-2023	Date:	12/7/2023	Date:	12/07/2023
Checked by:	Hanna M. Saliu	Counter reviewed by:	Muhammad Murtaza		
Signature:		Signature:			
Date:	10-7-2023	Date:	12-07-2023		


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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	46,370,149,566.93	223,826,971,993.14	270,197,121,560.07
JUNE	41,396,807,863.66	252,014,730,351.88	293,411,538,215.54
JULY			
AUGUST			
SEPTEMBER			
OCTOBER			
NOVEMBER			
DECEMBER			
TOTAL	249,063,447,218.93	1,241,882,733,699.59	1,490,946,180,918.52

Prepared by: 

Checked by: 

Authorised 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	GROSS			
						Jun 2023	May 2023		
1	ABIA	1,897,394,613.79	2833999	838,198,906.22	0.06625	20,441,961.10	2,756,035,481.12	2,530,498,962.77	1
2	ADAMAW	1,897,394,613.79	3168101	937,014,724.77	0.51377	158,539,681.51	2,992,949,020.08	2,791,781,324.39	2
3	AKWA IB	1,897,394,613.79	3920208	1,159,461,967.97	0.92478	285,368,221.13	3,342,224,802.89	3,004,984,120.42	3
4	ANAMBR	1,897,394,613.79	4182032	1,236,900,453.45	1.08404	334,515,621.11	3,468,810,688.36	3,116,301,146.31	4
5	BAUCHI	1,897,394,613.79	4646465	1,374,263,675.04	0.16887	52,109,131.20	3,323,767,420.03	3,064,739,913.44	5
6	BAYELSA	1,897,394,613.79	1703358	503,794,395.31	1.76085	543,364,767.65	2,944,553,776.75	2,443,118,994.94	6
7	BENUE	1,897,394,613.79	4219244	1,247,906,476.28	0.10143	31,297,903.44	3,176,598,993.52	2,973,125,447.04	7
8	BORNO	1,897,394,613.79	4151193	1,227,779,343.64	0.35784	110,421,518.03	3,235,595,475.47	3,216,592,658.48	8
9	CROSS RI	1,897,394,613.79	2888966	854,456,244.09	0.10145	31,306,499.86	2,783,157,357.75	2,598,956,680.72	9
10	DELTA	1,897,394,613.79	4098391	1,212,162,337.91	1.14274	352,627,563.81	3,462,184,515.51	3,813,616,380.51	10
11	EBONYI	1,897,394,613.79	2173501	642,846,437.44	0.16286	50,254,908.22	2,590,495,959.46	2,463,070,794.85	11
12	EDO	1,897,394,613.79	3218332	951,871,317.62	0.94063	290,259,213.13	3,139,525,144.54	2,944,209,768.29	12
13	EKITI	1,897,394,613.79	2384212	705,167,464.98	0.28701	88,564,530.77	2,691,126,609.54	2,470,496,750.08	13
14	ENUGU	1,897,394,613.79	3257298	963,396,113.00	0.29139	89,917,128.21	2,950,707,855.00	2,751,428,837.21	14
15	GOMBE	1,897,394,613.79	2353879	696,196,012.48	0.14241	43,944,001.20	2,637,534,627.47	2,426,907,885.24	15
16	IMO	1,897,394,613.79	3934899	1,163,807,057.76	0.05469	16,877,247.11	3,078,078,918.66	2,871,923,663.35	16
17	JIGAWA	1,897,394,613.79	4348649	1,286,180,000.53	0.24352	75,145,285.07	3,258,719,899.40	3,235,640,029.16	17
18	KADUNA	1,897,394,613.79	6066562	1,794,279,261.54	0.74752	230,671,584.34	3,922,345,459.67	3,589,185,307.20	18
19	KANO	1,897,394,613.79	9383682	2,775,368,653.52	1.59524	492,260,332.56	5,165,023,599.88	4,790,383,619.04	19
20	KATSINA	1,897,394,613.79	5792578	1,713,244,268.54	0.07882	24,323,094.12	3,634,961,976.45	3,404,688,246.49	20
21	KEBBI	1,897,394,613.79	3238628	957,874,172.59	0.01612	4,973,415.08	2,860,242,201.47	2,685,144,820.63	21
22	KOGI	1,897,394,613.79	3278487	969,663,086.49	0.08994	27,753,584.14	2,894,811,284.42	2,779,480,707.68	22
23	KWARA	1,897,394,613.79	2371089	701,286,135.37	0.21069	65,014,905.31	2,663,695,654.48	2,482,292,470.74	23
24	LAGOS	1,897,394,613.79	9013534	2,665,891,674.62	49.8611	5,386,173,902.15	19,949,460,190.56	17,652,065,194.40	24
25	NASSARA	1,897,394,613.79	1863275	551,092,314.07	0.17095	52,752,763.47	2,501,239,691.33	2,311,898,539.47	25
26	NIGER	1,897,394,613.79	3950249	1,168,347,056.97	0.35984	111,038,554.69	3,176,780,225.45	2,909,364,324.69	26
27	OGUN	1,897,394,613.79	3728098	1,102,642,473.01	0.97192	299,914,488.65	3,299,951,575.46	2,953,189,304.10	27
28	ONDO	1,897,394,613.79	3441024	1,017,735,910.66	0.37796	116,629,850.17	3,031,760,374.62	2,827,057,464.14	28
29	OSUN	1,897,394,613.79	3423535	1,012,563,269.22	0.39902	123,131,281.27	3,033,089,164.29	2,764,304,661.92	29
30	OYO	1,897,394,613.79	5591589	1,653,798,672.42	7.96344	2,457,364,560.24	6,008,557,846.46	4,858,540,796.20	30
31	PLATEAU	1,897,394,613.79	3178712	940,153,091.65	0.23889	73,716,459.42	2,911,264,164.86	2,787,294,852.19	31
32	RIVERS	1,897,394,613.79	5185400	1,533,662,011.99	16.4874	5,087,704,115.99	8,518,760,741.78	7,823,974,868.44	32
33	SOKOTO	1,897,394,613.79	3696999	1,093,444,464.20	0.133	41,040,206.73	3,031,879,284.72	2,817,519,764.00	33
34	TARABA	1,897,394,613.79	2300736	680,478,150.73	0.27251	84,090,596.43	2,661,963,360.96	2,438,615,253.15	34
35	YOBE	1,897,394,613.79	2321591	686,646,338.58	0.20684	63,827,999.39	2,647,868,951.76	2,480,187,220.32	35
36	ZAMFARA	1,897,394,613.79	3259846	964,149,723.29	0.01667	5,145,561.91	2,866,689,898.99	2,731,199,026.37	36
Grand Total		68,306,206,096.58	138568341	40,983,723,657.95	88.54	27,322,482,438.63	136,612,412,193.16	125,803,779,798.37	

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS 11.46% 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	
						Jun 2023		Jun 2023	May 2023		
1	ABIA	,050,185,856.01	580,848,931.46	0.066245048	12,669,854.08	1,643,704,641.55	0.00	1,643,704,641.55	1,508,987,933.07	1	
2	ADAMAWA	,297,288,410.36	649,325,592.78	0.513770118	98,262,325.22	2,044,876,328.36	0.00	2,044,876,328.36	1,904,671,150.17	2	
3	AKWA IBO	,915,044,796.25	803,475,452.15	0.924775825	176,870,198.58	2,895,390,446.98	0.00	2,895,390,446.98	2,620,660,547.91	3	
4	ANAMBRA	,297,288,410.36	857,138,205.96	1.084044881	207,331,580.58	2,361,758,196.90	0.00	2,361,758,196.90	2,125,882,300.00	4	
5	BAUCHI	,235,512,771.77	952,327,163.96	0.168866963	32,297,052.37	2,220,136,988.11	0.00	2,220,136,988.11	2,046,784,267.93	5	
6	BAYELSA	494,205,108.71	349,115,745.70	1.760849891	336,775,531.54	1,180,096,385.95	0.00	1,180,096,385.95	919,695,392.80	6	
7	BENUE	,420,839,687.54	864,765,078.95	0.101425255	19,398,328.15	2,305,003,094.64	0.00	2,305,003,094.64	2,152,082,969.80	7	
8	BORNO	,667,942,241.89	850,817,526.17	0.357836447	68,438,860.31	2,587,198,628.37	0.00	2,587,198,628.37	2,528,456,339.03	8	
9	CROSS RIV	,111,961,494.60	592,114,822.25	0.101453112	19,403,656.18	1,723,479,973.03	0.00	1,723,479,973.03	1,609,253,828.48	9	
10	DELTA	,544,390,964.72	839,995,368.06	1.142739177	218,557,297.62	2,602,943,630.39	0.00	2,602,943,630.39	2,781,975,094.38	10	
11	EBONYI	803,083,301.65	445,475,010.18	0.162858093	31,147,811.63	1,279,706,123.46	0.00	1,279,706,123.46	1,226,169,856.04	11	
12	EDO	,111,961,494.60	659,620,805.55	0.940625771	179,901,617.86	1,951,483,918.00	0.00	1,951,483,918.00	1,829,100,239.03	12	
13	EKITI	988,410,217.42	488,661,778.85	0.287005808	54,891,978.10	1,531,963,974.36	0.00	1,531,963,974.36	1,405,773,863.21	13	
14	ENUGU	,050,185,856.01	667,607,173.74	0.291389090	55,730,313.13	1,773,523,342.88	0.00	1,773,523,342.88	1,654,064,787.99	14	
15	GOMBE	679,532,024.47	482,444,807.48	0.142406712	27,236,334.12	1,189,213,166.08	0.00	1,189,213,166.08	1,093,810,432.38	15	
16	IMO	,667,942,241.89	806,486,480.61	0.054693091	10,460,457.14	2,484,889,179.65	0.00	2,484,889,179.65	2,311,308,857.58	16	
17	JIGAWA	,667,942,241.89	891,287,585.13	0.243518857	46,574,777.81	2,605,804,604.83	0.00	2,605,804,604.83	2,544,293,032.47	17	
18	KADUNA	,420,839,687.54	1,243,386,485.09	0.747523686	142,969,419.54	2,807,195,592.17	0.00	2,807,195,592.17	2,570,421,505.15	18	
19	KANO	,718,128,097.90	1,923,254,617.56	1.595238787	305,101,186.21	4,946,483,901.67	0.00	4,946,483,901.67	4,574,859,489.30	19	
20	KATSINA	,100,371,712.01	1,187,231,449.88	0.078822405	15,075,366.38	3,302,678,528.27	0.00	3,302,678,528.27	3,076,681,354.63	20	
21	KEBBI	,297,288,410.36	663,780,619.97	0.016117051	3,082,504.81	1,964,151,535.14	0.00	1,964,151,535.14	1,840,330,905.07	21	
22	KOGI	,297,288,410.36	671,950,015.07	0.08993939	17,201,571.77	1,986,439,997.21	0.00	1,986,439,997.21	1,899,364,162.38	22	
23	KWARA	988,410,217.42	485,972,123.51	0.210689937	40,296,004.82	1,514,678,345.75	0.00	1,514,678,345.75	1,412,780,874.90	23	
24	LAGOS	,235,512,771.77	1,847,390,063.52	49.86105881	9,536,295,326.35	12,619,198,161.64	0.00	12,619,198,161.64	11,138,048,808.50	24	
25	NASSARAWA	803,083,301.65	381,891,910.61	0.170952744	32,695,973.34	1,217,671,185.60	0.00	1,217,671,185.60	1,126,474,702.83	25	
26	NIGER	,544,390,964.72	809,632,575.97	0.359836041	68,821,297.41	2,422,844,838.10	0.00	2,422,844,838.10	2,220,952,635.32	26	
27	OGUN	,235,512,771.77	764,101,095.20	0.971915049	185,885,922.95	2,185,499,789.92	0.00	2,185,499,789.92	1,958,959,817.98	27	
28	ONDO	,111,961,494.60	705,263,168.25	0.37795542	72,286,762.27	1,889,511,425.11	0.00	1,889,511,425.11	1,761,418,367.93	28	
29	OSUN	,853,269,157.66	701,678,669.11	0.399024221	76,316,325.92	2,631,264,152.69	0.00	2,631,264,152.69	2,404,991,919.44	29	
30	OYO	,038,596,073.42	1,146,037,276.60	7.963435201	1,523,065,729.01	4,707,699,079.04	0.00	4,707,699,079.04	3,912,720,021.92	30	
31	PLATEAU	,050,185,856.01	651,500,395.25	0.238888546	45,689,196.80	1,747,375,448.06	0.00	1,747,375,448.06	1,674,570,219.67	31	
32	RIVERS	,420,839,687.54	1,062,785,854.62	16.48742018	3,153,340,739.01	5,636,966,281.18	0.00	5,636,966,281.18	5,165,227,170.73	32	
33	SOKOTO	,420,839,687.54	757,727,126.50	0.132996557	25,436,572.74	2,204,003,386.78	0.00	2,204,003,386.78	2,045,267,305.83	33	
34	TARABA	988,410,217.42	471,552,758.90	0.272507395	52,119,049.66	1,512,082,025.98	0.00	1,512,082,025.98	1,384,375,315.90	34	
35	YOBE	,050,185,856.01	475,827,144.49	0.206843602	39,560,364.79	1,565,573,365.28	0.00	1,565,573,365.28	1,467,346,164.89	35	
36	ZAMFARA	864,858,940.24	668,129,405.07	0.016674916	3,189,200.79	1,536,177,546.10	0.00	1,536,177,546.10	1,470,970,863.79	36	
37	FCT-ABUJA	370,653,831.53	288,006,276.41	11.45765592	2,191,361,218.07	2,850,021,326.01	0.00	2,850,021,326.02	2,693,913,360.41	37	
Grand Total		47,814,344,267.60	28,688,606,560.56	0.0662450477466	19,125,737,707.04	95,628,688,535.21	0.00	95,628,688,535.21	88,062,645,858.86		

DISTRIBUTION OF NET VAT TO STATE GOVERNMENTS AND LGCS

SNO	STATES	GROSS	DEDUCTION	STATE NET VAT	LGCS GROSS	LGCS NETVAT	
1	ABIA	2,756,035,481.12	0.00	2,756,035,481.12	1,643,704,641.55	1,643,704,641.55	1
2	ADAMAWA	2,992,949,020.08	0.00	2,992,949,020.08	2,044,876,328.36	2,044,876,328.36	2
3	AKWA IBOM	3,342,224,802.89	0.00	3,342,224,802.89	2,895,390,446.98	2,895,390,446.98	3
4	ANAMBRA	3,468,810,688.36	0.00	3,468,810,688.36	2,361,758,196.90	2,361,758,196.90	4
5	BAUCHI	3,323,767,420.03	0.00	3,323,767,420.03	2,220,136,988.11	2,220,136,988.11	5
6	BAYELSA	2,944,553,776.75	0.00	2,944,553,776.75	1,180,096,385.95	1,180,096,385.95	6
7	BENUE	3,176,598,993.52	0.00	3,176,598,993.52	2,305,003,094.64	2,305,003,094.64	7
8	BORNO	3,235,595,475.47	0.00	3,235,595,475.47	2,587,198,628.37	2,587,198,628.37	8
9	CROSS RIVER	2,783,157,357.75	0.00	2,783,157,357.75	1,723,479,973.03	1,723,479,973.03	9
10	DELTA	3,462,184,515.51	0.00	3,462,184,515.51	2,602,943,630.39	2,602,943,630.39	10
11	EBONYI	2,590,495,959.46	0.00	2,590,495,959.46	1,279,706,123.46	1,279,706,123.46	11
12	EDO	3,139,525,144.54	0.00	3,139,525,144.54	1,951,483,918.00	1,951,483,918.00	12
13	EKITI	2,691,126,609.54	0.00	2,691,126,609.54	1,531,963,974.36	1,531,963,974.36	13
14	ENUGU	2,950,707,855.00	0.00	2,950,707,855.00	1,773,523,342.88	1,773,523,342.88	14
15	GOMBE	2,637,534,627.47	0.00	2,637,534,627.47	1,189,213,166.08	1,189,213,166.08	15
16	IMO	3,078,078,918.66	0.00	3,078,078,918.66	2,484,889,179.65	2,484,889,179.65	16
17	JIGAWA	3,258,719,899.40	0.00	3,258,719,899.40	2,605,804,604.83	2,605,804,604.83	17
18	KADUNA	3,922,345,459.67	0.00	3,922,345,459.67	2,807,195,592.17	2,807,195,592.17	18
19	KANO	5,165,023,599.88	0.00	5,165,023,599.88	4,946,483,901.67	4,946,483,901.67	19
20	KATSINA	3,634,961,976.45	0.00	3,634,961,976.45	3,302,678,528.27	3,302,678,528.27	20
21	KEBBI	2,860,242,201.47	0.00	2,860,242,201.47	1,964,151,535.14	1,964,151,535.14	21
22	KOGI	2,894,811,284.42	0.00	2,894,811,284.42	1,986,439,997.21	1,986,439,997.21	22
23	KWARA	2,663,695,654.48	0.00	2,663,695,654.48	1,514,678,345.75	1,514,678,345.75	23
24	LAGOS	19,949,460,190.56	6,617,853,446.50	13,331,606,744.06	12,619,198,161.64	12,619,198,161.64	24
25	NASSARAWA	2,501,239,691.33	0.00	2,501,239,691.33	1,217,671,185.60	1,217,671,185.60	25
26	NIGER	3,176,780,225.45	0.00	3,176,780,225.45	2,422,844,838.10	2,422,844,838.10	26
27	OGUN	3,299,951,575.46	0.00	3,299,951,575.46	2,185,499,789.92	2,185,499,789.92	27
28	ONDO	3,031,760,374.62	0.00	3,031,760,374.62	1,889,511,425.11	1,889,511,425.11	28
29	OSUN	3,033,089,164.29	0.00	3,033,089,164.29	2,631,264,152.69	2,631,264,152.69	29
30	OYO	6,008,557,846.46	0.00	6,008,557,846.46	4,707,699,079.04	4,707,699,079.04	30
31	PLATEAU	2,911,264,164.86	0.00	2,911,264,164.86	1,747,375,448.06	1,747,375,448.06	31
32	RIVERS	8,518,760,741.78	0.00	8,518,760,741.78	5,636,966,281.18	5,636,966,281.18	32
33	SOKOTO	3,031,879,284.72	0.00	3,031,879,284.72	2,204,003,386.78	2,204,003,386.78	33
34	TARABA	2,661,963,360.96	0.00	2,661,963,360.96	1,512,082,025.98	1,512,082,025.98	34
35	YOBE	2,647,868,951.76	0.00	2,647,868,951.76	1,565,573,365.28	1,565,573,365.28	35
36	ZAMFARA	2,866,689,898.99	0.00	2,866,689,898.99	1,536,177,546.10	1,536,177,546.10	36
37	FCT-ABUJA	0.00	0.00	0.00	2,850,021,326.02	2,850,021,326.02	37
Grand Total		136,612,412,193.15	6,617,853,446.50	129,994,558,746.65	95,628,688,535.21	95,628,688,535.21	

GROSS SUMMARY OF STATUTORY REVENUE ALLOCATION AND VAT

FEDERATION ACCOUNT: June,2023

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GRANDSUM

1	2	3	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS			10	11
			4	5	6	7	8	9		
S/NO	STATES	NO OF LGGOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCS GROSS STATUTORY REVENUE	LGCS NET STATUTORY	NET VAT TO LGGOVT	TOTAL PAID (5+6+8+9)	SNO
1	ABIA	17	2,161,324,345.84	1,577,804,645.31	2,756,035,481.12	1,190,769,043.78	1,156,086,450.27	1,643,704,641.55	7,133,631,218.25	1
2	ADAMAWA	21	1,964,792,895.20	1,478,645,987.07	2,992,949,020.08	1,501,984,245.52	1,458,237,131.58	2,044,876,328.36	7,974,708,467.09	2
3	AKWA IBOM	31	13,596,573,039.16	12,745,539,724.43	3,342,224,802.89	2,000,554,754.31	1,942,286,169.23	2,895,390,446.96	20,925,441,143.53	3
4	ANAMBRA	21	2,610,388,020.29	2,386,453,498.68	3,468,810,686.36	1,510,01,01,127.63	1,460,117,599.64	2,361,758,196.90	9,683,139,983.57	4
5	BAUCHI	20	2,347,275,748.03	454,931,200.03	3,323,767,420.03	1,714,253,610.04	1,664,333,601.98	2,220,136,988.11	7,663,169,210.15	5
6	BAVELSA	8	12,874,040,650.75	12,394,003,050.48	2,944,553,776.75	687,768,037.05	677,444,696.16	1,180,096,385.95	17,198,097,909.35	6
7	BENUE	23	2,200,722,751.15	2,032,809,639.68	3,176,598,993.52	1,865,384,122.13	1,811,052,545.76	2,305,003,094.64	9,325,464,273.60	7
8	BORNO	27	2,438,085,413.86	2,215,429,199.27	3,235,595,475.47	2,025,248,145.60	1,966,260,335.53	2,587,198,628.37	10,004,483,638.64	8
9	CROSS RIVER	18	1,973,295,103.01	904,591,548.52	2,783,157,357.75	1,305,613,692.44	1,267,566,109.17	1,723,479,973.03	6,678,814,988.46	9
10	DELTA	25	24,563,322,891.73	23,261,593,427.19	3,462,184,515.51	1,672,966,693.18	1,624,229,799.21	2,602,943,630.39	30,950,951,372.30	10
11	EBONYI	13	1,755,595,347.19	1,110,305,242.33	2,550,455,955.46	965,808,866.31	928,020,422.31	1,279,706,123.46	5,908,527,747.56	11
12	EDO	18	4,207,516,241.11	3,460,607,899.11	3,139,525,144.54	1,280,038,306.31	1,242,755,637.20	1,951,483,918.00	9,794,372,588.85	12
13	EKITI	16	1,754,604,674.97	963,951,134.09	2,691,126,609.54	1,016,396,834.97	986,793,043.66	1,531,963,974.36	6,178,834,791.17	13
14	ENUGU	17	1,973,465,411.70	1,656,958,577.85	2,950,707,855.00	1,300,537,949.55	1,262,656,203.44	1,773,523,342.88	7,643,847,979.17	14
15	GOMBE	11	1,848,367,095.63	423,957,430.32	2,657,534,627.47	891,129,511.36	865,174,282.87	1,189,213,186.08	5,115,879,506.74	15
16	IMO	27	2,748,665,961.39	1,386,364,304.46	3,078,078,918.66	1,743,010,154.54	1,692,242,868.58	2,484,889,179.65	8,641,575,271.36	16
17	JIGAWA	27	2,194,502,536.28	1,995,151,748.34	3,258,719,899.40	1,831,186,277.41	1,777,860,463.50	2,605,804,604.83	9,637,536,716.07	17
18	KADUNA	23	2,571,114,964.81	576,086,821.10	3,922,345,459.67	2,069,353,609.99	1,999,372,436.88	2,807,195,592.17	9,305,000,309.82	18
19	KANO	44	3,112,620,906.82	2,064,843,128.93	5,165,023,599.68	3,278,667,445.50	2,670,507,832.15	4,946,483,901.67	14,846,858,462.63	19
20	KATSINA	34	2,412,192,617.74	1,288,392,048.98	3,634,961,976.45	2,466,105,333.87	2,423,403,236.77	3,302,678,528.27	10,649,435,730.48	20
21	KEBBI	21	2,072,085,493.19	1,795,630,461.08	2,860,242,201.47	1,575,310,395.46	1,529,427,568.41	1,964,151,535.14	8,149,451,766.10	21
22	KOGI	21	2,168,847,968.64	1,293,756,814.87	2,894,811,284.42	1,628,198,682.86	1,580,776,420.25	1,986,439,997.21	7,755,783,516.75	22
23	KWARA	16	1,746,781,969.23	962,834,316.89	2,663,696,654.48	1,152,121,113.66	1,118,564,188.02	1,514,678,345.75	6,249,772,505.14	23
24	LAGOS	20	2,628,810,280.62	-79,711,202.02	13,331,606,744.06	1,027,390,606.50	997,952,045.15	1,217,671,185.60	27,776,563,534.14	24
25	NASSARAWA	13	1,809,669,873.53	1,560,466,580.42	2,501,239,691.33	1,962,533,925.37	1,905,469,830.46	12,619,198,161.64	6,277,329,502.50	25
26	NIGER	25	2,324,440,378.77	1,081,112,206.51	3,176,780,225.45	1,357,269,597.36	1,847,132,256.41	2,422,844,838.10	8,527,689,526.45	26
27	OGUN	20	1,823,110,294.87	706,318,517.95	3,299,951,575.46	1,902,346,224.10	1,317,737,473.16	2,185,499,789.92	7,509,507,356.50	27
28	ONDO	18	3,978,998,892.69	2,968,156,301.70	3,031,760,374.62	1,296,278,318.80	1,258,522,639.61	1,889,511,425.11	9,147,950,741.04	28
29	OSUN	30	1,789,689,059.40	1,395,516,534.44	3,033,089,164.25	1,755,341,756.90	1,704,700,734.66	2,631,264,162.69	8,764,570,586.27	29
30	OYO	33	2,200,965,904.80	1,096,754,620.32	6,008,557,846.46	2,214,357,377.95	2,150,346,968.89	4,707,699,079.04	13,963,558,514.70	30
31	PLATEAU	17	2,049,171,787.75	850,629,908.44	2,911,264,164.86	1,388,418,816.21	1,347,979,433.21	1,747,375,448.06	6,857,248,994.57	31
32	RIVERS	23	13,638,644,946.82	13,182,309,721.26	8,518,760,741.78	1,721,322,092.33	1,670,896,235.27	5,636,966,281.18	29,018,931,979.48	32
33	SOKOTO	23	2,162,676,261.12	1,230,964,051.57	3,031,879,284.72	1,733,335,619.78	1,662,850,116.29	2,204,003,366.78	8,149,666,839.35	33
34	TARABA	16	1,890,289,410.81	1,654,840,035.80	2,661,963,360.96	1,299,140,846.00	1,261,301,792.24	1,512,082,025.98	7,090,187,214.97	34
35	TOBE	17	1,948,625,109.63	1,402,434,636.03	2,647,866,951.76	1,306,172,267.35	1,268,128,414.90	1,565,573,365.28	6,884,005,367.98	35
36	ZAMFARA	14	1,952,775,112.12	1,137,037,801.77	2,866,689,898.99	1,180,213,958.73	1,145,838,794.89	1,536,177,546.10	6,685,744,041.75	36
37	FGT-ABUJA	6	0.00	0.00	0.00	521,264,251.82	506,081,797.89	2,850,021,326.02	3,356,103,123.90	37
SUB-TOTAL C/F			137,384,029,060.64	106,617,471,563.21	129,994,558,746.65	57,369,403,612.78	55,176,127,575.79	95,628,688,535.21	387,416,846,420.87	

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

SN	DESCRIPTION	Jun 2022	May 2022	VARIANCE
MINERAL REVENUE				
1	Domestic Crude Oil Receipts	64,000,447,236.31	98,578,885,673.93	-34,578,438,437.62
2	(1) PETROLEUM PROFIT TAX (PPT)	230,212,760,202.55	105,079,869,376.12	125,132,890,826.43
3	(11) ROYALTY (CRUDE)	128,237,747,174.29	149,623,054,060.38	-21,385,306,886.09
4	(111) RENT	240,108,330.92	138,166,684.18	101,941,646.74
5	(IV) PENALTY FOR GAS FLARED	7,732,093,643.65	4,917,479,862.73	2,814,613,780.92
6	(C) LESS PAYMENTS(JVC CRUDE) ETC	-21,742,149,370.04	-79,833,203,315.60	58,091,053,945.56
7	(D) MISCELLANEOUS OIL REVENUE	931,625,894.62	561,141,186.42	370,484,708.20
8	LESS PRE-EXPORT FINANCING COST	-11,666,666,666.67	-5,833,333,333.33	-5,833,333,333.34
9	GAS SALES ROYALTY DPR	39,626,322,004.32	17,325,777,676.82	22,300,544,327.50
10	ROYALTIES (GAS)	7,376,510,627.89	3,607,629,796.78	3,768,880,831.11
11	GAS INFRACSTRUCTURE DEVELOPMENT	-3,835,176,250.00	0.00	-3,835,176,250.00
12	DOMESTIC GAS DEVELOPMENT	-3,576,856,449.60	-946,450,525.00	-2,630,405,924.60
13	LESS ANAMBRA STATE 13 DERIVATION	-305,637,137.29	0.00	-305,637,137.29
14	Cost of Collection - DPR	-7,642,652,385.74	-7,353,704,855.91	-288,947,529.83
15	REFINERY REHABILITATION ETC	-22,427,400,000.00	-11,213,700,000.00	-11,213,700,000.00
16	13% Derivation Refund on withdrawals from ECA	-26,116,830,132.56	-25,962,199,311.33	-154,630,821.23
17	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
18	13% Refunds On Subsidy, Priority Projects And Police Trust Fund 2022	-42,518,567,916.25	-35,306,527,459.04	-7,212,040,457.21
19	NIGERIA MORROCCO GAS PIPELINE	-752,198,500.00	-752,198,500.00	0.00
		<u>319,610,401,454.02</u>	<u>194,467,608,164.77</u>	<u>125,142,793,289.25</u>
NON MINERAL REVENUE				
20	(1) CUSTOMS & EXCISE DUTIES,ETC.	150,622,354,751.68	155,088,881,289.87	-4,466,526,538.19
21	Cost Of Collection - NCS	-10,543,564,832.62	-10,856,221,690.29	312,656,857.67
22	LESS REFUNDS - FIRS	0.00	-1,000,000,000.00	1,000,000,000.00
23	(B) COMPANIES INCOME TAX ETC.	447,084,386,476.21	153,609,509,322.43	293,474,877,153.78
24	Cost Of Collection - FIRS	-18,092,703,487.09	-6,206,100,354.34	-11,886,603,132.75
25	TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT	-280,000,000,000.00	-100,000,000,000.00	-180,000,000,000.00
26	LESS REFUNDS ON COST OF COLLECTION - FIRS	-100,000,000.00	-100,000,000.00	0.00
		<u>288,970,472,908.18</u>	<u>190,536,068,567.67</u>	<u>98,434,404,340.51</u>
		<u>608,580,874,362.20</u>	<u>385,003,676,732.44</u>	<u>223,577,197,629.76</u>
ELECTRONIC MONEY TRANSFER LEVY				
27	ELECTRONIC MONEY TRANSFER LEVY	0.00	101,320,049,575.00	-101,320,049,575.00
28	LESS 4% ELECTRONIC MONEY TRANSFER LEVY	0.00	-4,052,801,983.00	4,052,801,983.00
		<u>0.00</u>	<u>97,267,247,592.00</u>	<u>-97,267,247,592.00</u>
VAT				
29	VAT FOR DISTRIBUTION	208,147,551,561.10	213,178,969,522.69	-5,031,417,961.59
30	Cost Of Collection - FIRS & NCS (VAT)	-8,325,902,062.44	-8,527,158,780.91	201,256,718.47
31	3%VAT FOR NORTH EAST COMMISSION	-5,994,649,484.96	-6,139,554,322.25	144,904,837.29
		<u>193,827,000,013.70</u>	<u>198,512,256,419.53</u>	<u>-4,685,256,405.83</u>

<i>SN</i>	<i>DESCRIPTION</i>	Jun 2022	May 2022	<i>VARIANCE</i>
		193,827,000,013.70	295,779,504,011.53	-101,952,503,997.83
<u>GRAND TOTAL</u>		802,407,874,375.90	680,783,180,743.97	121,624,693,631.93

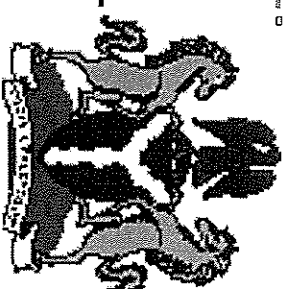
Pages 51-54 are relevant Pages for Distribution of FOREX Equalization. There will no Distribution of FOREX Equalization for the month of July, 2023. (June, 2023 Account).

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

Detailed Computation based on the Allocation of Revenue (Fed. A/c, etc) Modification Order 2002

FEDERATION ACCOUNT: June, 2023

Jun 2023



1	EXCHANGE DIFFERENCE NON MINERAL REVENUE	312,891,760,534.82
2	EXCHANGE DIFFERENCE	188,230,572,340.52
3	LESS TRANSFER TO EXCHANGE DIFFERENCE ACCT	-180,230,572,340.52
TOTAL FUNDS AVAILABLE FOR DISTRIBUTION		320,891,760,534.82

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BENEFICIARY	EXCHANGE DIFFERENCE REVENUE		NET SHARE		ECOLOGY SHARE	
	MINERAL REVENUE	NON MINERAL REV				
1 .1Federal Government	45.8316%	86,269,082,992.82	52.6800%	69,885,913,940.76	156,154,996,933.58	0.00
2 State Governments	23.2464%	43,756,831,768.57	26.7200%	35,447,069,485.52	77,069,664,393.94	2,134,236,860.14
3 Local Governments	17.9220%	33,734,683,174.87	20.6000%	27,328,204,768.03	59,284,357,226.11	1,778,530,716.78
4 13% Derivation Share	13.0000%	24,469,974,404.27	0.0000%	0.00	24,469,974,404.27	0.00
Grand Total	100.00%	188,230,572,340.52	100.00%	132,661,188,194.30	316,978,992,957.90	3,912,767,576.92

DISTRIBUTION OF FGN SHARE OF EXCHANGE DIFFERENCE REVENUE

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	.1Federal Government	48.5	143,764,566,273.32	143,764,566,273.32
2	1.46% Deriv. & Ecology FGN Share	1	2,964,217,861.31	2,964,217,861.31
3	FCT-ABUJA	1	2,964,217,861.31	2,964,217,861.31
4	0.72% STABILIZATION ACCOUNT	0.5	1,482,108,930.65	1,482,108,930.65
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	4,979,886,006.99	4,979,886,006.99
		52.68	156,154,996,933.58	156,154,996,933.58

19 July 2023

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GROSS ALLOCATION TO STATE GOVERNMENTS

S/N	STATE	OIL DERIVATION INDICES (13%)	GROSS DERIVATION ON OIL USING NEW 13% DERIVATION INDICES	GAS DERIVATION INDICES (13%)	GROSS DERIVATION ON GAS USING NEW 13% DERIVATION INDICES	TOTAL MINERAL REVENUE 2023 Jun	S/N
1	ABIA	0.00500982	122,590,240.46	0.00000000	0.00	122,590,240.46	1
2	ADAMAWA	0.00000000	0.00	0.00000000	0.00	0.00	2
3	AKWA IBOM	0.14854953	3,635,003,144.29	0.00000000	0.00	3,635,003,144.29	3
4	ANAMBRA	0.01107503	271,005,749.30	0.00000000	0.00	271,005,749.30	4
5	BAUCHI	0.00000000	0.00	0.00000000	0.00	0.00	5
6	BAYELSA	0.17887405	4,377,043,494.12	0.00000000	0.00	4,377,043,494.12	6
7	BENUE	0.00000000	0.00	0.00000000	0.00	0.00	7
8	BORNO	0.00000000	0.00	0.00000000	0.00	0.00	8
9	CROSS RIVER	0.00000000	0.00	0.00000000	0.00	0.00	9
10	DELTA	0.38430317	9,403,888,821.85	0.00000000	0.00	9,403,888,821.85	10
11	EBONYI	0.00000000	0.00	0.00000000	0.00	0.00	11
12	EDO	0.03815288	933,599,873.77	0.00000000	0.00	933,599,873.77	12
13	EKITI	0.00000000	0.00	0.00000000	0.00	0.00	13
14	ENUGU	0.00000000	0.00	0.00000000	0.00	0.00	14
15	GOMBE	0.00000000	0.00	0.00000000	0.00	0.00	15
16	IMO	0.01345735	329,301,034.19	0.00000000	0.00	329,301,034.19	16
17	JIGAWA	0.00000000	0.00	0.00000000	0.00	0.00	17
18	KADUNA	0.00000000	0.00	0.00000000	0.00	0.00	18
19	KANO	0.00000000	0.00	0.00000000	0.00	0.00	19
20	KATSINA	0.00000000	0.00	0.00000000	0.00	0.00	20
21	KEBBI	0.00000000	0.00	0.00000000	0.00	0.00	21
22	KOGI	0.00000000	0.00	0.00000000	0.00	0.00	22
23	KWARA	0.00000000	0.00	0.00000000	0.00	0.00	23
24	LAGOS	0.00000000	0.00	0.00000000	0.00	0.00	24
25	NASSARAWA	0.00000000	0.00	0.00000000	0.00	0.00	25
26	NIGER	0.00000000	0.00	0.00000000	0.00	0.00	26
27	OGUN	0.00000000	0.00	0.00000000	0.00	0.00	27
28	ONDO	0.03879272	949,256,742.17	0.00000000	0.00	949,256,742.17	28
29	OSUN	0.00000000	0.00	0.00000000	0.00	0.00	29
30	OYO	0.00000000	0.00	0.00000000	0.00	0.00	30
31	PLATEAU	0.00000000	0.00	0.00000000	0.00	0.00	31
32	RIVERS	0.18178545	4,448,285,304.12	0.00000000	0.00	4,448,285,304.12	32
33	SOKOTO	0.00000000	0.00	0.00000000	0.00	0.00	33
34	TARABA	0.00000000	0.00	0.00000000	0.00	0.00	34
35	YOBE	0.00000000	0.00	0.00000000	0.00	0.00	35
36	ZAMFARA	0.00000000	0.00	0.00000000	0.00	0.00	36
		0%	24,469,974,404.27	0%	0.00	24,469,974,404.27	

**GROSS SUMMARY Distribution of =N=320,891,760,534.82 Being Distribution of Exchange Gain
for the Month of July, 2023.**

			STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS		
1	2	3	4	5	6	7	8	9
S/NO	STATES	NO OF L/GOVTS	STATES GROSS	NET STAT + MIN REV LESS ECOLOGY	LGCs GROSS REVENUE	LGCs NET STAT. LESS ECOLOGY	TOTAL PAID (5+7)	SNO
1	ABIA	17	2,078,398,727.75	2,028,578,590.73	1,267,431,629.18	1,232,534,386.03	3,261,112,976.75	1
2	ADAMAWA	21	2,080,643,897.17	2,027,643,838.77	1,598,683,094.14	1,554,665,230.47	3,582,309,069.23	2
3	AKWA IBOM	31	5,734,982,301.68	5,681,489,717.90	2,129,351,938.37	2,070,722,730.57	7,752,212,448.47	3
4	ANAMBRA	21	2,347,751,805.08	2,294,851,036.05	1,607,322,547.07	1,563,066,806.20	3,857,917,842.24	4
5	BAUCHI	20	2,498,395,084.26	2,434,753,686.73	1,824,629,160.01	1,774,390,136.46	4,209,143,823.19	5
6	BAYELSA	8	6,225,145,732.02	6,178,069,186.78	742,690,855.63	722,241,734.13	6,900,310,920.92	6
7	BENUE	23	2,342,406,897.82	2,282,738,973.60	1,985,478,921.64	1,930,811,088.59	4,213,550,062.19	7
8	BORNO	27	2,595,051,143.05	2,528,947,634.26	2,155,635,108.32	2,096,282,224.27	4,625,229,858.53	8
9	CROSS RIVER	18	2,100,337,290.71	2,046,835,584.23	1,389,670,060.65	1,351,407,125.68	3,398,242,709.91	9
10	DELTA	25	11,524,643,427.14	11,470,621,632.21	1,780,662,873.52	1,731,634,410.09	13,202,256,042.30	10
11	EBONYI	13	1,868,621,864.75	1,821,022,624.87	1,027,988,350.30	999,683,896.95	2,820,706,521.82	11
12	EDO	18	2,886,609,205.36	2,836,860,370.98	1,362,448,112.39	1,324,934,701.83	4,161,795,072.81	12
13	EKITI	16	1,867,567,412.33	1,819,995,032.42	1,081,833,209.53	1,052,046,201.14	2,872,041,233.57	13
14	ENUGU	17	2,100,518,563.99	2,047,012,239.95	1,384,267,537.70	1,346,153,354.86	3,393,165,594.81	14
15	GOMBE	11	1,967,366,326.48	1,917,251,777.64	948,501,083.64	922,385,218.94	2,839,636,996.58	15
16	IMO	27	2,500,927,972.08	2,445,610,310.71	1,855,226,428.26	1,804,144,944.83	4,249,755,255.53	16
17	JIGAWA	27	2,335,786,220.96	2,276,286,944.65	1,949,090,038.37	1,895,424,130.53	4,171,711,075.19	17
18	KADUNA	23	2,736,645,234.18	2,666,934,911.60	2,191,936,307.55	2,131,583,912.56	4,798,518,824.16	18
19	KANO	44	3,313,013,726.35	3,228,621,620.03	3,489,750,463.12	3,393,664,277.75	6,622,285,897.78	19
20	KATSINA	34	2,567,491,349.71	2,502,089,869.10	2,656,806,428.12	2,583,654,379.68	5,085,744,248.78	20
21	KEBBI	21	2,205,487,878.74	2,149,307,680.61	1,676,730,035.45	1,630,563,240.81	3,779,870,921.41	21
22	KOGI	21	2,308,479,993.41	2,249,676,286.23	1,733,023,309.62	1,685,306,545.71	3,934,982,831.94	22
23	KWARA	16	1,859,241,075.04	1,811,880,791.19	1,226,295,516.95	1,192,530,908.39	3,004,411,699.58	23
24	LAGOS	20	2,798,055,016.78	2,726,780,408.23	2,088,989,738.62	2,031,471,856.65	4,758,252,264.88	24
25	NASSARAWA	13	1,926,177,748.80	1,877,112,392.96	1,094,066,958.51	1,063,943,108.20	2,941,055,501.16	25
26	NIGER	25	2,474,089,557.16	2,411,067,292.17	2,025,033,547.02	1,969,276,623.76	4,380,343,915.93	26
27	OGUN	20	1,940,483,474.34	1,891,053,710.02	1,444,651,610.66	1,404,874,823.20	3,295,928,533.22	27
28	ONDO	18	2,893,584,531.59	2,844,056,841.37	1,379,733,668.80	1,341,744,320.72	4,185,801,162.09	28
29	OSUN	30	1,904,910,555.19	1,856,386,936.70	1,868,884,138.50	1,817,426,606.03	3,673,813,542.73	29
30	OYO	33	2,342,665,705.89	2,282,991,189.07	2,357,451,522.28	2,292,541,860.01	4,575,533,049.09	30
31	PLATEAU	17	2,181,098,972.13	2,125,540,030.46	1,477,806,239.09	1,437,116,577.83	3,562,656,608.30	31
32	RIVERS	23	6,700,844,443.33	6,643,465,203.13	1,831,822,758.35	1,781,385,667.51	8,424,850,870.65	32
33	SOKOTO	23	2,301,910,946.83	2,243,274,572.39	1,844,929,039.74	1,794,131,082.82	4,037,405,655.21	33
34	TARABA	16	2,011,966,343.48	1,960,715,702.34	1,382,780,487.61	1,344,707,248.95	3,305,422,951.29	34
35	YOBE	17	2,074,079,025.03	2,021,246,193.03	1,390,264,597.03	1,351,985,292.19	3,373,231,485.22	35
36	ZAMFARA	14	2,078,496,207.74	2,025,550,857.24	1,256,197,000.01	1,221,609,089.19	3,247,159,946.43	36
37	FCT-ABUJA	6	0.00	0.00	554,823,627.11	539,547,209.37	539,547,209.37	37
		774	103,673,875,658.35	101,656,321,670.36	61,062,887,942.89	59,381,592,952.90	161,037,914,623.26	
38	LESS TRANSFER TO EXCHAN	0	0.00	180,230,572,340.52	0.00	0.00	180,230,572,340.52	38
39	FCT-ABUJA	6	2,964,217,861.31	2,964,217,861.31	0.00	0.00	2,964,217,861.31	39
40	1Federal Government	0	153,190,779,072.27	153,190,779,072.27	0.00	0.00	153,190,779,072.27	40
41	ECOLOGICAL FUNDS DISTRIB	0	0.00	2,017,553,987.99	0.00	1,681,294,989.99	3,698,848,977.98	41
		6	156,154,996,933.58	338,403,123,262.09	0.00	1,681,294,989.99	340,084,418,252.08	
			259,828,872,591.93	440,059,444,932.45	61,062,887,942.89	61,062,887,942.89	501,122,332,875.34	
			TOTALFUNDS!/: 501,122,332,875.34					0.00

GROSS, NET AND ECOLOGICAL REVENUE ALLOCATION TO STATES AND LGCS

SN	2) STATE	3) GROSS ALLOCATION = 26.72%	4) STATES SHARE = 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	2,078,398,727.75	2,028,578,590.73	52,701,426.30	1,267,431,629.18	1,230,516,144.84	36,915,484.35	89,616,910.65	1
2	ADAMAWA	2,080,643,897.17	2,027,643,838.77	56,065,254.71	1,598,663,094.14	1,552,119,508.87	46,563,585.27	102,628,839.98	2
3	AKWA IBOM	5,734,982,301.68	5,681,489,717.90	56,586,264.72	2,129,351,938.37	2,067,331,979.00	62,019,959.37	118,606,224.09	3
4	ANAMBRA	2,347,751,805.08	2,294,851,036.05	55,960,223.06	1,607,352,547.07	1,560,507,327.25	46,815,219.82	102,775,442.88	4
5	BAUCHI	2,498,395,084.26	2,434,753,686.73	67,322,023.23	1,824,629,160.01	1,771,484,521.37	53,144,538.64	120,466,561.87	5
6	BAYELSA	6,225,145,732.02	6,178,069,186.78	49,799,162.10	742,690,855.63	721,059,083.14	21,631,772.49	71,430,934.59	6
7	BENUE	2,342,406,897.82	2,282,738,973.60	63,118,748.74	1,985,478,921.64	1,927,649,438.49	57,829,483.15	120,948,231.90	7
8	BORNO	2,595,051,143.05	2,528,947,634.26	69,926,527.81	2,155,635,108.32	2,092,849,519.73	62,785,488.59	132,712,016.40	8
9	CROSS RIVER	2,100,337,290.71	2,046,835,584.23	56,595,915.02	1,389,670,060.65	1,349,194,233.65	40,475,827.01	97,071,742.03	9
10	DELTA	11,524,643,427.14	11,470,621,632.21	57,146,082.18	1,780,662,873.52	1,726,798,906.33	51,863,967.19	109,010,049.37	10
11	EBONYI	1,868,621,864.75	1,821,022,624.87	50,362,086.18	1,027,988,350.30	998,046,942.04	29,941,408.26	80,293,494.44	11
12	EDO	2,886,609,205.36	2,836,860,370.98	52,625,999.95	1,362,448,112.39	1,322,765,157.66	39,682,954.73	92,308,954.68	12
13	EKITI	1,867,567,412.33	1,819,995,032.42	50,323,672.79	1,081,833,209.53	1,050,323,504.40	31,509,705.13	81,833,377.92	13
14	ENUGU	2,100,518,563.99	2,047,012,239.95	56,600,799.63	1,384,267,537.70	1,343,949,065.73	40,318,471.97	96,919,271.60	14
15	GOMBE	1,967,366,326.48	1,917,251,777.64	53,012,865.08	948,501,083.64	920,874,838.49	27,626,245.15	80,639,110.24	15
16	IMO	2,500,927,972.08	2,445,610,310.71	58,516,893.54	1,855,226,428.26	1,801,190,707.05	54,035,721.21	112,552,614.75	16
17	JIGAWA	2,335,786,220.96	2,276,286,944.65	62,940,347.27	1,949,090,038.37	1,882,320,425.60	66,769,612.77	119,709,960.04	17
18	KADUNA	2,736,645,234.18	2,666,934,911.60	73,741,937.45	2,191,936,307.55	2,128,093,502.48	63,842,805.07	137,584,742.52	18
19	KANO	3,313,013,726.35	3,228,621,620.03	89,272,824.96	3,489,750,463.12	3,398,107,245.75	101,643,217.37	190,916,042.33	19
20	KATSINA	2,567,481,349.71	2,502,089,869.10	69,183,898.64	2,656,806,428.12	2,579,423,716.62	77,382,711.50	146,566,610.14	20
21	KEBBI	2,205,487,878.74	2,149,307,680.61	59,429,314.10	1,676,730,035.45	1,627,893,238.30	48,836,797.15	108,266,111.25	21
22	KOGI	2,308,479,993.41	2,249,676,286.23	62,204,550.72	1,733,023,309.62	1,682,546,902.55	50,476,407.08	112,680,957.80	22
23	KWARA	1,859,241,075.04	1,811,880,791.19	50,099,310.41	1,226,295,516.95	1,190,578,171.79	35,717,345.15	85,816,655.56	23
24	LAGOS	2,798,055,016.78	2,726,780,408.23	75,396,692.07	2,088,989,738.62	2,028,145,377.31	60,844,361.32	136,241,053.39	24
25	NASSARAWA	1,926,177,748.80	1,877,112,392.96	51,902,993.23	1,094,066,968.51	1,052,200,930.59	31,866,027.92	83,769,021.15	25
26	NIGER	2,474,089,557.16	2,411,067,292.17	66,667,083.88	2,025,033,547.02	1,966,051,987.40	58,981,559.62	125,648,643.50	26
27	OGUN	1,940,483,474.34	1,891,053,710.02	52,288,476.85	1,444,651,610.66	1,402,574,379.28	42,077,231.38	94,365,708.23	27
28	ONDO	2,893,584,531.59	2,844,056,841.37	52,392,066.18	1,379,733,668.80	1,339,547,251.27	40,186,417.54	92,578,483.72	28
29	OSUN	1,904,910,555.19	1,856,386,936.70	51,329,925.14	1,868,884,138.50	1,814,450,519.91	54,433,518.60	105,763,443.74	29
30	OYO	2,342,665,705.89	2,282,991,189.07	63,125,722.61	2,357,451,522.28	2,288,787,985.71	68,663,636.57	131,789,359.19	30
31	PLATEAU	2,181,098,972.13	2,125,540,030.46	58,772,127.99	1,477,806,239.09	1,434,763,338.93	43,042,900.17	101,815,028.16	31
32	RIVERS	6,700,844,443.33	6,643,466,203.13	60,697,701.36	1,831,822,758.35	1,778,468,597.43	53,354,060.92	114,051,762.28	32
33	SOKOTO	2,301,910,946.83	2,243,274,572.39	62,027,540.48	1,844,929,039.74	1,791,193,242.47	53,735,797.27	115,763,337.76	33
34	TARABA	2,011,966,343.48	1,960,715,702.34	54,214,661.95	1,382,780,487.61	1,342,505,327.78	40,275,159.83	94,489,821.78	34
35	YOBE	2,074,079,026.03	2,021,246,193.03	55,888,356.96	1,390,264,597.03	1,349,771,453.42	40,493,143.60	96,381,500.56	35
36	ZAMFARA	2,078,466,207.74	2,025,550,857.24	56,007,382.84	1,256,197,000.01	1,219,608,737.87	36,588,262.14	92,595,644.98	36
37	FCT-ABUJA	0.00	0.00	0.00	554,823,627.11	538,663,715.64	16,159,911.47	16,159,911.47	37
		103,673,875,658.35	101,656,321,670.36	2,134,236,860.14	61,062,887,942.89	59,284,357,226.11	1,778,530,716.78	3,912,767,576.92	

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GROSS, NET AND ECOLOGICAL REVENUE ALLOCATION TO STATES AND LGCS

59

SN	2) STATE	3) GROSS ALLOCATION = 26.72%	4) STATES SHARE = 28.0%	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	2,078,398,727.75	2,025,697,301.45	52,701,426.30	1,267,431,629.18	1,230,516,144.84	36,915,484.35	89,616,910.65	1
2	ADAMAWA	2,080,643,897.17	2,024,578,642.46	56,065,254.71	1,598,683,094.14	1,552,119,508.87	46,563,585.27	102,628,839.98	2
3	AKWA IBOM	5,734,982,301.68	5,678,396,036.96	56,586,264.72	2,129,351,938.37	2,067,331,979.00	62,019,959.37	118,606,224.09	3
4	ANAMBRA	2,347,751,805.08	2,291,791,582.02	55,960,223.06	1,607,322,547.07	1,560,507,327.25	46,815,219.82	102,775,442.88	4
5	BAUCHI	2,498,395,084.26	2,431,073,061.03	67,322,023.23	1,824,629,160.01	1,771,484,621.37	53,144,538.64	120,466,561.87	5
6	BAYELSA	6,225,145,732.02	6,175,346,569.92	49,799,162.10	742,690,855.63	721,059,083.14	21,631,772.49	71,430,934.59	6
7	BENUE	2,342,406,897.82	2,279,288,149.08	63,118,748.74	1,988,478,921.64	1,927,649,438.49	57,829,483.15	120,948,231.90	7
8	BORNO	2,595,051,143.05	2,525,124,615.24	69,926,527.81	2,155,635,108.32	2,092,849,619.73	62,785,488.59	132,712,016.40	8
9	CROSS RIVER	2,100,337,290.71	2,043,741,375.69	56,595,915.02	1,389,670,060.65	1,349,194,233.65	40,475,827.01	97,071,742.03	9
10	DELTA	11,524,643,427.14	11,467,487,344.96	57,146,082.18	1,780,662,873.52	1,728,798,906.33	51,863,967.19	109,010,049.37	10
11	EBONYI	1,868,621,864.75	1,818,289,778.57	50,352,086.18	1,027,988,350.30	998,046,942.04	29,941,408.26	80,293,494.44	11
12	EDO	2,886,609,205.36	2,833,983,205.41	52,625,999.95	1,362,448,112.39	1,322,765,57.66	39,682,954.73	92,308,954.68	12
13	EKITI	1,867,567,412.33	1,817,243,739.54	50,323,672.79	1,081,833,209.53	1,050,323,504.40	31,509,705.13	81,833,377.92	13
14	ENUGU	2,100,518,563.99	2,043,917,764.36	56,600,739.63	1,384,267,537.70	1,343,949,065.73	40,318,471.97	96,919,271.60	14
15	GOMBE	1,967,366,326.48	1,914,353,461.40	53,012,865.08	948,501,083.64	920,874,838.49	27,626,245.15	80,639,110.24	15
16	IMO	2,500,927,972.08	2,442,411,078.54	58,516,893.54	1,855,226,428.26	1,801,190,707.05	54,035,721.21	112,552,614.75	16
17	JIGAWA	2,335,786,220.96	2,272,845,873.69	62,940,347.27	1,949,090,038.37	1,892,320,425.60	56,769,612.77	119,709,960.04	17
18	KADUNA	2,736,645,234.18	2,662,903,296.73	73,741,937.45	2,191,936,307.55	2,128,093,502.48	63,842,805.07	137,584,742.52	18
19	KANO	3,313,013,726.35	3,223,740,901.39	89,272,824.96	3,489,750,463.12	3,388,107,245.75	101,643,217.37	190,916,042.33	19
20	KATSINA	2,567,491,349.71	2,498,307,451.07	69,183,988.64	2,656,806,428.12	2,579,423,716.62	77,382,711.50	146,566,610.14	20
21	KEBBI	2,205,487,878.74	2,146,058,564.64	59,429,314.10	1,676,730,035.45	1,627,893,238.30	48,836,797.15	108,266,111.25	21
22	KOGI	2,308,479,993.41	2,246,275,442.69	62,204,550.72	1,733,023,309.62	1,682,546,902.55	50,476,407.08	112,680,957.80	22
23	KWARA	1,859,241,075.04	1,809,141,764.63	50,099,310.41	1,228,295,516.95	1,190,578,71.79	35,717,345.15	85,816,655.56	23
24	LAGOS	2,798,055,016.78	2,722,658,324.71	75,396,692.07	2,088,989,738.62	2,028,145,377.31	60,844,361.32	136,241,053.39	24
25	NASSARAWA	1,926,177,748.80	1,874,274,756.57	51,902,993.23	1,094,066,958.51	1,062,200,930.59	31,866,027.92	83,769,021.15	25
26	NIGER	2,474,089,657.16	2,407,422,473.28	66,667,083.88	2,025,033,547.02	1,966,051,987.40	58,981,559.62	125,648,643.50	26
27	OGUN	1,940,483,474.34	1,888,194,997.49	52,288,476.85	1,444,651,610.66	1,402,574,379.28	42,077,231.38	94,365,708.23	27
28	ONDO	2,893,584,531.59	2,841,192,466.41	52,392,066.18	1,379,733,668.80	1,339,547,251.27	40,186,417.54	92,578,483.72	28
29	OSUN	1,904,910,555.19	1,853,580,630.05	51,329,925.14	1,868,884,138.50	1,814,450,619.91	54,433,518.60	105,763,443.74	29
30	OYO	2,342,665,705.89	2,279,539,983.28	63,125,722.61	2,357,451,522.28	2,288,787,685.71	68,663,636.57	131,789,359.19	30
31	PLATEAU	2,181,098,972.13	2,122,326,844.14	58,772,127.99	1,477,806,239.09	1,434,763,338.93	43,042,900.17	101,815,028.16	31
32	RIVERS	6,700,844,443.33	6,640,146,741.97	60,697,701.36	1,831,822,758.35	1,778,468,697.43	53,354,060.92	114,051,762.28	32
33	SOKOTO	2,301,910,946.83	2,239,883,406.35	62,027,540.48	1,844,929,039.74	1,791,193,242.47	53,735,797.27	115,763,337.76	33
34	TARABA	2,011,966,343.48	1,957,751,681.53	54,214,661.95	1,382,780,487.61	1,342,505,327.78	40,275,159.83	94,489,821.78	34
35	YOBE	2,074,079,025.03	2,018,190,668.07	55,888,356.96	1,390,264,597.03	1,349,771,453.42	40,493,143.60	96,381,500.56	35
36	ZAMFARA	2,078,496,207.74	2,022,488,824.90	56,007,382.84	1,256,197,000.01	1,219,608,737.87	36,588,262.14	92,595,644.98	36
37	FCT-ABUJA	0.00	0.00	0.00	554,823,627.11	538,663,715.64	16,159,911.47	16,159,911.47	37
		103,673,875,658.35	101,539,638,798.21	2,134,236,860.14	61,062,887,942.89	59,284,357,226.11	1,778,530,716.78	3,912,767,576.92	

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 July, 2023. (June, 2023 Account).

CENTRAL BANK OF NIGERIA, ABUJA
ELECTRONIC MONEY TRANSFER LEVY (EMTL) COMPONENT STATEMENT
FOR JUNE, 2023

	=N=	
<u>Amount to be due for the month June, 2023</u>	11,913,149,875.06	
GRAND TOTAL		
	11,913,149,875.06	


CHIGERE, IGNATIUS EMEKE
BANKING SERVICES DEPT.

HALIDU SAYUTI YAHAYA
BANKING SERVICES DEPT.


DANIELLA ANGY
BANKING SERVICES DEPT.

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Distribution of ELECTRONIC MONEY TRANSFER LEVY (EMTL)

DESCRIPTION	EMTLEVY CM	EMTLEVY PM	VARIANCE
ELECTRONIC MONEY TRANSFER LEVY	11,913,149,875.06	14,969,236,634.06	-3,056,086,759.00
LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-476,525,995.00	-598,769,465.36	122,243,470.36
	<u>11,436,623,880.06</u>	<u>14,370,467,168.70</u>	<u>-2,933,843,288.64</u>

DISTRIBUTION OF EMTLEVY TO THE THREE TIRES OF GOVERNMENT

.1Federal Government	15.00%	1,715,493,582.01	2,155,570,075.31	-440,076,493.30
Local Governments	35.00%	4,002,818,358.02	5,029,663,509.05	-1,026,845,151.02
State Governments	50.00%	5,718,311,940.03	7,185,233,584.35	-1,466,921,644.32
	<u>100.00%</u>	<u>11,436,623,880.06</u>	<u>14,370,467,168.70</u>	<u>-2,933,843,288.64</u>
		<u>11,436,623,880.06</u>	<u>14,370,467,168.70</u>	<u>-2,933,843,288.64</u>

Distribution of FGN ELECTRONIC MONEY TRANSFER LEVY (EMT)

DESCRIPTION		
.1Federal Government	14	1,601,127,343.21
FCT-ABUJA	1	114,366,238.80
	<u>15.00</u>	<u>1,715,493,582.01</u>

DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO LOCAL GOVERNMENTS

<i>SNO STATES</i>	<i>EQUALITY 50%</i>	<i>POPULATION 30%</i>	<i>DERIVATION 20%</i>	<i>GROSS</i> Jun 2023	<i>AMT PM</i> May 2023	
1 ABIA	43,958,599.54	24,313,130.31	17,990,550.96	86,262,280.81	110,465,903.77	1
2 ADAMAWA	54,301,799.43	27,179,421.19	7,570,501.59	89,051,722.21	112,190,374.28	2
3 AKWA IBO	80,159,799.16	33,631,814.25	9,665,883.76	123,457,497.17	155,919,329.95	3
4 ANAMBRA	54,301,799.43	35,878,025.71	35,693,827.45	125,873,652.60	162,015,391.60	4
5 BAUCHI	51,715,999.46	39,862,437.86	6,237,484.32	97,815,921.64	123,164,935.44	5
6 BAYELSA	20,686,399.78	14,613,260.28	5,196,058.02	40,495,718.08	51,259,925.06	6
7 BENUE	59,473,399.38	36,197,270.78	8,040,562.99	103,711,233.15	130,536,551.40	7
8 BORNO	69,816,599.27	35,613,455.18	9,787,010.82	115,217,065.27	143,679,977.25	8
9 CROSS RIV	46,544,399.51	24,784,697.11	9,000,543.74	80,329,640.37	101,257,458.72	9
10 DELTA	64,644,999.32	35,160,462.11	36,637,488.81	136,442,950.24	175,458,680.39	10
11 EBONYI	33,615,399.65	18,646,659.03	5,235,150.92	57,497,209.60	72,661,055.35	11
12 EDO	46,544,399.51	27,610,357.42	32,647,589.76	106,802,346.69	136,692,726.95	12
13 EKITI	41,372,799.57	20,454,367.50	7,583,217.03	69,410,384.10	87,056,092.49	13
14 ENUGU	43,958,599.54	27,944,650.21	18,835,132.45	90,738,382.20	115,354,652.78	14
15 FCT-ABUJA	15,514,799.84	12,055,344.77	51,200,163.54	78,770,308.15	96,570,188.75	15
16 GOMBE	28,443,799.70	20,194,137.99	4,448,174.40	53,086,112.09	66,659,819.45	16
17 IMO	69,816,599.27	33,757,849.65	17,354,249.22	120,928,698.14	153,290,445.93	17
18 JIGAWA	69,816,599.27	37,307,447.82	4,072,057.13	111,196,104.22	139,558,560.84	18
19 KADUNA	59,473,399.38	52,045,576.75	22,421,311.34	133,940,287.47	168,046,243.45	19
20 KANO	113,775,198.81	80,503,445.23	30,470,104.59	224,748,748.63	282,765,660.73	20
21 KATSINA	87,917,199.08	49,695,043.56	8,865,465.51	146,477,708.15	184,284,393.42	21
22 KEBBI	54,301,799.43	27,784,478.61	4,829,272.51	86,915,550.55	109,105,374.48	22
23 KOGI	54,301,799.43	28,126,432.53	8,873,633.81	91,301,865.77	114,934,083.84	23
24 KWARA	41,372,799.57	20,341,784.12	13,349,965.28	75,064,548.97	93,657,010.31	24
25 LAGOS	51,715,999.46	77,327,912.51	236,573,309.26	365,617,221.23	449,429,328.14	25
26 NASSARAW	33,615,399.65	15,985,202.50	8,711,510.32	58,312,112.46	73,326,598.20	26
27 NIGER	64,644,999.32	33,889,538.67	11,228,129.92	109,762,667.92	137,677,671.08	27
28 OGUN	51,715,999.46	31,983,685.42	34,026,188.46	117,725,873.33	145,282,132.38	28
29 ONDO	46,544,399.51	29,520,851.96	14,449,117.04	90,514,368.51	113,591,579.63	29
30 OSUN	77,573,999.19	29,370,812.27	15,718,643.20	122,663,454.65	153,141,940.11	30
31 OYO	85,331,399.11	47,970,741.00	37,393,089.81	170,695,229.91	213,161,822.28	31
32 PLATEAU	43,958,599.54	27,270,453.90	11,332,985.78	82,562,039.22	104,929,495.69	32
33 RIVERS	59,473,399.38	44,486,009.32	34,625,572.76	138,584,981.45	175,272,294.92	33
34 SOKOTO	59,473,399.38	31,716,884.32	6,765,598.17	97,955,881.87	122,691,116.91	34
35 TARABA	41,372,799.57	19,738,219.45	4,919,557.59	66,030,576.61	82,879,111.45	35
36 YOBE	43,958,599.54	19,917,136.36	4,922,975.68	68,798,711.58	86,278,368.70	36
37 ZAMFARA	36,201,199.62	27,966,509.73	3,891,593.67	68,059,303.02	85,417,212.93	37
Grand Total	2,001,409,179.01	1,200,845,507.41	800,563,671.60	4,002,818,358.02	5,029,663,509.05	

DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO STATE GOVERNMENTS

SNO	STATES	EQUALITY 50%		POPULATION 30%		DERIVATION 20%		GROSS		SNO
								Jun 2023	May 2023	
1	ABIA	79,420,999.17	3,508.5266	35,085,265.95	2.400778%	27,456,790.00		141,963,055.11	181,451,251	1
2	ADAMAWA	79,420,999.17	3,922.1491	39,221,490.95	1.010258%	11,553,935.89		130,196,426.01	164,006,571	2
3	AKWA IBOM	79,420,999.17	4,853.2671	48,532,670.71	1.289879%	14,751,862.86		142,705,532.73	180,471,050	3
4	ANAMBRA	79,420,999.17	5,177.4085	51,774,084.93	4.763219%	54,475,147.91		185,670,232.01	238,988,565	4
5	BAUCHI	79,420,999.17	5,752.3824	57,523,824.19	0.832371%	9,519,513.74		146,464,337.11	184,396,487	5
6	BAYELSA	79,420,999.17	2,108.7787	21,087,787.41	0.693396%	7,930,111.43		108,438,898.01	136,803,482	6
7	BENUE	79,420,999.17	5,223.4774	52,234,774.20	1.072986%	12,271,333.43		143,927,106.79	181,144,725	7
8	BORNO	79,420,999.17	5,139.2294	51,392,294.21	1.306043%	14,936,724.36		145,750,017.74	181,426,438	8
9	CROSS RIV	79,420,999.17	3,576.5764	35,765,764.36	1.201092%	13,736,435.31		128,923,198.84	162,440,293	9
10	DELTA	79,420,999.17	5,073.8599	50,738,598.78	4.889148%	55,915,343.48		186,074,941.42	239,740,071	10
11	EBONYI	79,420,999.17	2,690.8217	26,908,217.20	0.698613%	7,989,774.17		114,318,990.53	144,250,015	11
12	EDO	79,420,999.17	3,984.3357	39,843,357.08	4.356709%	49,826,045.80		169,090,402.05	216,101,631	12
13	EKITI	79,420,999.17	2,951.6846	29,516,846.02	1.011954%	11,573,341.91		120,511,187.09	151,145,074	13
14	ENUGU	79,420,999.17	4,032.5761	40,325,761.09	2.513484%	28,745,772.01		148,492,532.27	188,531,801	14
15	GOMBE	79,420,999.17	2,914.1320	29,141,319.64	0.593594%	6,788,707.61		115,351,026.42	144,852,592	15
16	IMO	79,420,999.17	4,871.4547	48,714,547.14	2.315865%	26,485,680.04		154,621,226.35	196,241,059	16
17	JIGAWA	79,420,999.17	5,383.6824	53,836,824.46	0.543402%	6,214,685.56		139,472,509.19	174,983,818	17
18	KADUNA	79,420,999.17	7,510.4805	75,104,804.61	2.992047%	34,218,920.72		188,744,724.49	236,667,488	18
19	KANO	79,420,999.17	11,617.1170	116,171,169.62	4.066131%	46,502,815.00		242,094,983.79	304,601,804	19
20	KATSINA	79,420,999.17	7,171.2848	71,712,848.05	1.183066%	13,530,281.82		164,664,129.04	207,213,316	20
21	KEBBI	79,420,999.17	4,009.4624	40,094,624.13	0.644450%	7,370,331.32		126,885,954.61	159,250,081	21
22	KOGI	79,420,999.17	4,058.8084	40,588,083.59	1.184156%	13,542,748.11		133,551,830.87	168,089,006	22
23	KWARA	79,420,999.17	2,935.4382	29,354,381.62	1.781507%	20,374,428.45		129,149,809.23	161,204,772	23
24	LAGOS	79,420,999.17	11,158.8691	111,588,690.58	31.569900%	361,053,070.90		552,062,760.65	677,334,666	24
25	NASSARAW	79,420,999.17	2,306.7580	23,067,580.09	1.162521%	13,295,318.75		115,783,898.01	145,528,118	25
26	NIGER	79,420,999.17	4,890.4582	48,904,582.09	1.498356%	17,136,129.19		145,461,710.44	182,353,063	26
27	OGUN	79,420,999.17	4,615.4325	46,154,324.62	4.540679%	51,930,033.32		177,505,357.10	218,849,557	27
28	ONDO	79,420,999.17	4,260.0312	42,600,312.20	1.928185%	22,051,930.10		144,073,241.46	180,744,865	28
29	OSUN	79,420,999.17	4,238.3796	42,383,796.17	2.097599%	23,989,453.48		145,794,248.82	181,613,379	29
30	OYO	79,420,999.17	6,922.4579	69,224,578.81	4.989980%	57,068,525.39		205,714,103.37	256,290,822	30
31	PLATEAU	79,420,999.17	3,935.2856	39,352,856.47	1.512348%	17,296,157.92		136,070,013.56	172,728,840	31
32	RIVERS	79,420,999.17	6,419.5908	64,195,907.64	4.620664%	52,844,800.68		196,461,707.49	248,420,188	32
33	SOKOTO	79,420,999.17	4,576.9315	45,769,315.06	0.902846%	10,325,509.69		135,515,823.92	169,647,759	33
34	TARABA	79,420,999.17	2,848.3403	28,483,402.58	0.656498%	7,508,122.45		115,412,524.20	144,857,805	34
35	YOBE	79,420,999.17	2,874.1590	28,741,590.12	0.656954%	7,513,339.07		115,675,928.36	145,068,520	35
36	ZAMFARA	79,420,999.17	4,035.7306	40,357,305.65	0.519320%	5,939,266.14		125,717,570.96	157,794,609	36
Grand Total		2,859,155,970.02	171,549.36	1,715,493,582.01	100.00%	1,143,662,388.01		5,718,311,940.03	7,185,233,584.35	

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS =N=761907388.11 IS NOT INCLUDED IN THIS TABLE



...It pays to pay your tax

EMERGING & SPECIAL TAX DEPARTMENT, REVENUE HOUSE (HEADQUARTERS), ABUJA

RETURNS OF ELECTRONIC MONEY TRANSFER LEVY FOR THE MONTH OF JUNE, 2023

N	STATE	AMOUNT	% of Collection for Derivation
1	Abia	267,716,599.79	2
2	Adamawa	112,656,302.17	0
3	Akwa Ibom	143,837,592.28	1
4	Anambra	531,158,280.84	4
5	Bauchi	92,819,730.62	0
6	Bayelsa	77,322,311.44	0
7	Benue	119,651,265.17	1
8	Borno	145,640,078.77	1
9	Cross River	133,936,696.71	1
10	Delta	545,200,864.09	4
11	Ebonyi	77,904,051.17	0
12	Edo	485,827,351.40	4
13	Ekiti	112,845,519.97	0
14	Enugu	280,284,779.92	2
15	FCT	761,907,388.11	6
16	Gombe	66,193,088.10	0
17	Imo	258,247,821.53	2
18	Jigawa	60,596,103.49	0
19	Kaduna	333,650,550.68	2
20	Kano	453,424,290.07	3
21	Katsina	131,926,603.36	1
22	Kebbi	71,864,192.41	0
23	Kogi	132,048,155.56	1
24	Kwara	198,660,247.88	1
25	Lagos	3,520,437,039.22	28
26	Nasarawa	129,635,603.02	1
27	Niger	167,085,308.95	1
28	Ogun	506,342,218.05	4
29	Ondo	215,016,676.93	1
30	Osun	233,908,440.07	1
31	Oyo	556,444,929.42	4
32	Plateau	168,645,664.27	1
33	Rivers	515,261,629.53	4
34	Sokoto	100,678,569.67	0
35	Taraba	73,207,720.73	0
36	Yobe	73,258,585.18	0
37	Zamfara	57,910,634.75	0
	TOTAL	11,913,152,885.33	100

Emerging & Special Tax Dept:

Prepared by: GERSHOM USMAN

Nature:

Date: 19/7/2023

Revenue Accounting Dept:

Checked by: IYEN O. EUGENE

Signature:

Date: 19/7/2023

Approved by:

Executive Chairman FIRS: MUHAMMAD NAMI

Signature:

Date 19/7/2023

Checked by: OLUBANKE AKANNI

Nature:

Date: 19/7/2023

Counter Reviewed by: MUNIR MUHAMMED

Signature:

Date: 19/7/2023

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NON IMPORT EMT COLLECTION FOR THE MONTH

SN	STATE	COLLECTIONS INDICES FOR DERIVATION		COLLECTIONS	
		Jun 2023		May 2023	
1	ABIA	267,716,599.79	2.2472	367,267,712.22	1
2	ADAMAWA	112,656,302.17	0.9456	145,933,515.12	2
3	AKWA IBOM	143,837,592.28	1.2074	192,510,306.76	3
4	ANAMBRA	531,158,280.84	4.4586	724,727,489.58	4
5	BAUCHI	92,819,730.62	0.7791	120,443,931.97	5
6	BAYELSA	77,322,311.44	0.6490	102,750,359.63	6
7	BENUE	119,651,265.17	1.0044	153,622,509.73	7
8	BORNO	145,640,078.77	1.2225	166,724,614.61	8
9	CROSS RIVER	133,936,696.71	1.1243	173,069,501.34	9
10	DELTA	545,200,864.09	4.5765	744,792,710.42	10
11	EBONYI	77,904,051.17	0.6539	104,050,336.12	11
12	EDO	485,827,351.40	4.0781	647,544,795.47	12
13	EKITI	112,845,519.97	0.9472	139,410,251.82	13
14	ENUGU	280,284,779.92	2.3527	372,113,446.66	14
15	GOMBE	66,193,088.10	0.5556	82,511,389.69	15
16	IMO	258,247,821.53	2.1678	344,434,342.26	16
17	JIGAWA	60,596,103.49	0.5086	73,719,110.18	17
18	KADUNA	333,650,550.68	2.8007	415,464,944.42	18
19	KANO	453,424,290.07	3.8061	575,128,145.99	19
20	KATSINA	131,926,603.36	1.1074	169,202,499.94	20
21	KEBBI	71,864,192.41	0.6032	88,712,191.80	21
22	KOGI	132,048,155.56	1.1084	169,054,956.90	22
23	KWARA	198,660,247.88	1.6676	239,743,321.54	23
24	LAGOS	3,520,437,039.22	29.5508	4,275,025,474.29	24
25	NASSARAWA	129,635,603.02	1.0882	163,719,149.64	25
26	NIGER	167,085,308.95	1.4025	206,339,508.05	26
27	OGUN	506,342,218.05	4.2503	596,888,723.60	27
28	ONDO	215,016,676.93	1.8049	268,054,586.26	28
29	OSUN	233,908,440.07	1.9634	279,204,144.78	29
30	OYO	556,444,929.42	4.6708	679,518,040.57	30
31	PLATEAU	168,645,664.27	1.4156	229,583,553.28	31
32	RIVERS	515,261,629.53	4.3251	664,347,069.48	32
33	SOKOTO	100,678,569.67	0.8451	120,650,901.40	33
34	TARABA	73,207,720.73	0.6145	90,643,597.96	34
35	YOBE	73,258,585.18	0.6149	89,532,081.04	35
36	ZAMFARA	57,910,634.75	0.4861	71,257,835.01	36
37	FCT-ABUJA	761,907,388.11	6.3955	921,539,584.54	37
Grand Total		11,913,152,885.32	100.00	14,969,236,634.07	
		11,913,152,885.32	100.00	14,969,236,634.07	

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CENTRAL BANK OF NIGERIA, ABUJA
ELECTRONIC MONEY TRANSFER LEVY

JANUARY - DECEMBER 2023

ACCOUNT NO 3000034179

MONTHS	AMOUNT EMTL (N)
JANUARY	13,798,911,192.75
FEBRUARY	12,130,035,304.85
MARCH	15,091,626,492.78
APRIL	15,121,436,356.39
MAY	14,969,236,643.06
JUNE	11,913,149,875.06
JULY	
AUGUST	
SEPTEMBER	
OCTOBER	
NOVEMBER	
DECEMBER	
TOTAL	83,024,395,864.89

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Prepared by: _____

Checked by: _____

Authorised by: _____