


**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			
MAY			
JUNE			
JULY			
AUGUST			
SEPTEMBER			
OCTOBER			
NOVEMBER			
DECEMBER			
TOTAL	122,372,000,124.38	587,222,570,617.43	709,594,570,741.81

Prepared by: 

Checked by: 

  
 AUTHORIZED SIGNATURE

Source: Banking Services Department, CBN, Abuja

45

**DISTRIBUTION OF VAT TO STATE GOVERNMENTS**

SNO	STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS	GROSS			
						Mar 2023	Feb 2023		
1	ABIA	1,407,590,793.59	2833999	621,821,657.45	0.09578	21,701,576.85	2,051,114,027.89	2,272,961,707.91	1
2	ADAMAW	1,407,590,793.59	3168101	695,128,620.30	0.52945	119,962,948.23	2,222,682,362.11	2,464,095,359.42	2
3	AKWA IB	1,407,590,793.59	3920208	860,152,115.83	0.67461	152,852,827.33	2,420,595,736.75	2,700,392,494.91	3
4	ANAMBR	1,407,590,793.59	4182032	917,600,207.25	1.23571	279,985,261.57	2,605,176,262.41	2,730,169,234.29	4
5	BAUCHI	1,407,590,793.59	4646465	1,019,503,735.74	0.28238	63,981,842.56	2,491,076,371.89	2,725,064,694.14	5
6	BAYELSA	1,407,590,793.59	1703358	373,742,155.45	2.82070	639,111,865.79	2,420,444,814.83	2,058,412,635.67	6
7	BENUE	1,407,590,793.59	4219244	925,765,075.17	0.63425	143,708,668.60	2,477,064,537.36	2,670,950,331.19	7
8	BORNO	1,407,590,793.59	4151193	910,833,670.61	0.59477	134,761,595.12	2,453,186,059.31	3,137,928,096.96	8
9	CROSS RI	1,407,590,793.59	2888966	633,882,237.23	0.10391	23,543,300.47	2,065,016,331.29	2,297,949,539.33	9
10	DELTA	1,407,590,793.59	4098391	899,248,124.12	3.00827	681,611,365.58	2,988,450,283.28	2,632,650,099.69	10
11	EBONYI	1,407,590,793.59	2173501	476,898,543.12	0.66131	149,839,400.87	2,034,328,737.57	2,291,283,353.57	11
12	EDO	1,407,590,793.59	3218332	706,150,051.03	1.3294	301,213,476.85	2,414,954,321.47	2,715,028,483.95	12
13	EKITI	1,407,590,793.59	2384212	523,131,679.85	0.54907	124,406,754.85	2,055,129,228.29	2,196,031,651.86	13
14	ENUGU	1,407,590,793.59	3257298	714,699,772.71	0.49750	112,723,580.75	2,235,014,147.05	2,444,315,071.25	14
15	GOMBE	1,407,590,793.59	2353879	516,476,167.15	0.21184	47,998,374.27	1,972,065,335.00	2,176,385,748.62	15
16	IMO	1,407,590,793.59	3934899	863,375,540.39	0.09942	22,526,334.88	2,293,492,668.85	2,541,020,330.98	16
17	JIGAWA	1,407,590,793.59	4348649	954,158,462.60	0.83442	189,062,705.81	2,550,811,962.00	2,724,761,568.70	17
18	KADUNA	1,407,590,793.59	6066562	1,331,094,202.18	1.42137	322,051,741.87	3,060,736,737.63	3,146,265,800.55	18
19	KANO	1,407,590,793.59	9383682	2,058,919,814.10	2.05295	465,155,932.81	3,931,666,540.49	4,378,745,525.47	19
20	KATSINA	1,407,590,793.59	5792578	1,270,978,025.36	0.19735	44,715,519.54	2,723,284,338.49	3,165,246,470.78	20
21	KEBBI	1,407,590,793.59	3238628	710,603,296.20	0.32106	72,745,796.89	2,190,939,886.68	2,372,503,192.62	21
22	KOGI	1,407,590,793.59	3278487	719,348,955.41	0.43823	99,294,096.90	2,226,233,845.90	2,554,693,726.60	22
23	KWARA	1,407,590,793.59	2371089	520,252,297.88	0.73132	165,701,180.00	2,093,544,271.46	2,326,116,224.49	23
24	LAGOS	1,407,590,793.59	9013534	1,977,703,821.13	43.6987	9,901,221,227.28	13,286,515,842.00	14,649,618,684.14	24
25	NASSARA	1,407,590,793.59	1863275	408,830,330.85	0.28296	64,112,636.10	1,880,533,760.53	2,056,981,055.90	25
26	NIGER	1,407,590,793.59	3950249	866,743,559.38	1.26673	287,015,632.28	2,561,349,985.24	2,590,382,020.46	26
27	OGUN	1,407,590,793.59	3728098	818,000,315.99	0.78057	176,861,700.42	2,402,452,809.99	2,586,563,305.00	27
28	ONDO	1,407,590,793.59	3441024	755,011,997.89	0.54136	122,659,883.66	2,285,262,675.14	2,480,661,700.05	28
29	OSUN	1,407,590,793.59	3423535	751,174,650.39	0.62176	140,878,563.49	2,299,644,007.47	2,431,125,936.18	29
30	OYO	1,407,590,793.59	5591589	1,226,878,040.45	5.74358	1,301,375,060.35	3,935,843,894.39	4,864,351,357.35	30
31	PLATEAU	1,407,590,793.59	3178712	697,456,831.99	0.3315	75,110,756.39	2,180,158,381.96	2,639,217,139.11	31
32	RIVERS	1,407,590,793.59	5185400	1,137,754,114.43	16.0421	3,634,801,922.06	6,180,146,830.08	7,817,882,203.22	32
33	SOKOTO	1,407,590,793.59	3696999	811,176,731.46	0.16567	37,537,794.86	2,256,305,319.91	2,507,652,531.59	33
34	TARABA	1,407,590,793.59	2300736	504,815,800.17	0.1025	23,223,288.15	1,935,629,881.91	2,264,054,895.37	34
35	YOBE	1,407,590,793.59	2321591	509,391,698.28	0.55383	125,486,098.53	2,042,468,590.40	2,133,136,986.72	35
36	ZAMFARA	1,407,590,793.59	3259846	715,258,841.93	0.00162	366,715.69	2,123,216,351.20	2,371,515,725.91	36
Grand Total		50,673,268,569.11	138568341	30,403,961,141.47	89.46	20,269,307,427.64	101,346,537,138.22	112,116,114,883.97	

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS 10.54% 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
					Mar 2023		Mar 2023		Mar 2023		Feb 2023
1	ABIA	779,085,136.92	430,905,412.32	0.095779265	13,589,655.58	1,223,580,204.82	0.00	1,223,580,204.82	1,356,117,339.57	1	
2	ADAMAWA	962,399,286.78	481,705,133.87	0.529452910	75,121,506.62	1,519,225,927.27	0.00	1,519,225,927.27	1,684,330,180.07	2	
3	AKWA IBO	420,684,661.43	596,061,905.68	0.674611415	95,717,343.14	2,112,463,910.25	0.00	2,112,463,910.25	2,351,628,724.71	3	
4	ANAMBRA	962,399,286.78	635,871,862.80	1.235706639	175,328,424.24	1,773,599,573.82	0.00	1,773,599,573.82	1,867,436,532.16	4	
5	BAUCHI	916,570,749.31	706,488,222.71	0.282381962	40,065,807.65	1,663,124,779.67	0.00	1,663,124,779.67	1,820,730,727.53	5	
6	BAYELSA	366,628,299.72	258,993,098.21	2.820701243	400,215,624.62	1,025,837,022.56	0.00	1,025,837,022.56	747,326,930.71	6	
7	BENUE	054,056,361.71	641,529,893.10	0.634253942	89,991,216.95	1,785,577,471.75	0.00	1,785,577,471.75	1,932,157,852.36	7	
8	BORNO	237,370,511.57	631,182,837.85	0.594766299	84,388,506.69	1,952,941,856.12	0.00	1,952,941,856.12	2,427,658,357.66	8	
9	CROSS RIV	824,913,674.38	439,263,064.46	0.103907658	14,742,953.79	1,278,919,692.63	0.00	1,278,919,692.63	1,423,387,546.47	9	
10	DELTA	145,713,436.64	623,154,370.81	3.008271524	426,829,062.37	2,195,696,869.82	0.00	2,195,696,869.82	2,007,586,752.29	10	
11	EBONYI	595,770,987.05	330,477,655.28	0.661311747	93,830,317.70	1,020,078,960.03	0.00	1,020,078,960.03	1,154,603,968.99	11	
12	EDO	824,913,674.38	489,342,684.12	1.329396736	188,621,658.02	1,502,878,016.52	0.00	1,502,878,016.52	1,690,868,487.85	12	
13	EKITI	733,256,599.45	362,515,955.34	0.549065519	77,904,244.57	1,173,676,799.36	0.00	1,173,676,799.36	1,250,047,752.87	13	
14	ENUGU	779,085,136.92	495,267,407.56	0.497502177	70,588,171.95	1,344,940,716.43	0.00	1,344,940,716.43	1,470,476,507.18	14	
15	GOMBE	504,113,912.12	357,903,866.96	0.2118394	30,056,865.42	892,074,644.50	0.00	892,074,644.50	983,726,087.92	15	
16	IMO	237,370,511.57	598,295,650.79	0.099419310	14,106,123.93	1,849,772,286.29	0.00	1,849,772,286.29	2,048,806,229.18	16	
17	JIGAWA	237,370,511.57	661,205,734.51	0.834422638	118,392,182.88	2,016,968,428.96	0.00	2,016,968,428.96	2,170,810,131.39	17	
18	KADUNA	054,056,361.71	922,411,899.22	1.421365800	201,670,702.63	2,178,138,963.56	0.00	2,178,138,963.56	2,259,818,617.87	18	
19	KANO	016,455,648.49	1,426,775,154.58	2.052951898	291,283,392.09	3,734,514,195.16	0.00	3,734,514,195.16	4,151,255,853.95	19	
20	KATSINA	558,170,273.83	880,753,031.85	0.197350618	28,001,122.41	2,466,924,428.08	0.00	2,466,924,428.08	2,825,192,556.93	20	
21	KEBBI	962,399,286.78	492,428,661.30	0.321061415	45,553,847.61	1,500,381,795.69	0.00	1,500,381,795.69	1,627,806,173.47	21	
22	KOGI	962,399,286.78	498,489,164.08	0.438231548	62,178,549.86	1,523,067,000.72	0.00	1,523,067,000.72	1,743,035,155.39	22	
23	KWARA	733,256,599.45	360,520,622.34	0.731317238	103,763,057.46	1,197,540,279.25	0.00	1,197,540,279.25	1,331,676,597.36	23	
24	LAGOS	916,570,749.31	1,370,494,691.33	43.69874590	6,200,203,204.03	8,487,268,644.68	0.00	8,487,268,644.68	9,389,855,980.95	24	
25	NASSARAW	595,770,987.05	283,308,244.69	0.282959216	40,147,711.34	919,226,943.09	0.00	919,226,943.09	1,002,399,343.92	25	
26	NIGER	145,713,436.64	600,629,595.89	1.266734971	179,730,883.90	1,926,073,916.43	0.00	1,926,073,916.43	1,978,699,313.00	26	
27	OGUN	916,570,749.31	566,851,860.52	0.780573863	110,751,841.26	1,594,174,451.09	0.00	1,594,174,451.09	1,719,358,782.13	27	
28	ONDO	824,913,674.38	523,202,677.75	0.541355755	76,810,343.52	1,424,926,695.64	0.00	1,424,926,695.64	1,546,889,379.90	28	
29	OSUN	374,856,123.97	520,543,500.82	0.621763357	88,218,988.41	1,983,618,613.20	0.00	1,983,618,613.20	2,123,838,628.61	29	
30	OYO	512,341,736.36	850,192,947.70	5.743580189	814,928,748.04	3,177,463,432.10	0.00	3,177,463,432.10	3,840,233,644.24	30	
31	PLATEAU	779,085,136.92	483,318,520.94	0.331499093	47,034,799.22	1,309,438,457.07	0.00	1,309,438,457.07	1,591,864,744.10	31	
32	RIVERS	054,056,361.71	788,432,502.99	16.04209036	2,276,134,428.86	4,118,623,293.57	0.00	4,118,623,293.57	5,184,927,998.75	32	
33	SOKOTO	054,056,361.71	562,123,302.95	0.165671943	23,506,388.82	1,639,686,053.48	0.00	1,639,686,053.48	1,821,331,453.99	33	
34	TARABA	733,256,599.45	349,823,551.36	0.102495293	14,542,560.19	1,097,622,710.99	0.00	1,097,622,710.99	1,291,544,388.27	34	
35	YOBE	779,085,136.92	352,994,523.67	0.55382917	78,580,135.95	1,210,659,796.54	0.00	1,210,659,796.54	1,260,209,749.00	35	
36	ZAMFARA	641,599,524.52	495,654,827.24	0.001618489	229,639.53	1,137,483,991.28	0.00	1,137,483,991.28	1,272,624,588.24	36	
37	FCT-ABUJA	274,971,224.79	213,658,761.45	10.54201350	1,495,755,188.08	1,984,385,174.33	0.00	1,984,385,174.33	2,131,017,359.80	37	
Grand Total		35,471,287,998.38	21,282,772,799.03	0.0957792650573	14,188,515,199.35	70,942,575,996.75	0.00	70,942,575,996.75	78,481,280,418.78		

**DISTRIBUTION OF NET VAT TO STATE GOVERNMENTS AND LGCS**

<b>SNO</b>	<b>STATES</b>	<b>GROSS</b>	<b>DEDUCTION</b>	<b>STATE NET VAT</b>	<b>LGCS GROSS</b>	<b>LGCS NETVAT</b>	
1	ABIA	2,051,114,027.89	0.00	2,051,114,027.89	1,223,580,204.82	1,223,580,204.82	1
2	ADAMAWA	2,222,682,362.11	0.00	2,222,682,362.11	1,519,225,927.27	1,519,225,927.27	2
3	AKWA IBOM	2,420,595,736.75	0.00	2,420,595,736.75	2,112,463,910.25	2,112,463,910.25	3
4	ANAMBRA	2,605,176,262.41	0.00	2,605,176,262.41	1,773,599,573.82	1,773,599,573.82	4
5	BAUCHI	2,491,076,371.89	0.00	2,491,076,371.89	1,663,124,779.67	1,663,124,779.67	5
6	BAYELSA	2,420,444,814.83	0.00	2,420,444,814.83	1,025,837,022.56	1,025,837,022.56	6
7	BENUE	2,477,064,537.36	0.00	2,477,064,537.36	1,785,577,471.75	1,785,577,471.75	7
8	BORNO	2,453,186,059.31	0.00	2,453,186,059.31	1,952,941,856.12	1,952,941,856.12	8
9	CROSS RIVER	2,065,016,331.29	0.00	2,065,016,331.29	1,278,919,692.63	1,278,919,692.63	9
10	DELTA	2,988,450,283.28	0.00	2,988,450,283.28	2,195,696,869.82	2,195,696,869.82	10
11	EBONYI	2,034,328,737.57	0.00	2,034,328,737.57	1,020,078,960.03	1,020,078,960.03	11
12	EDO	2,414,954,321.47	0.00	2,414,954,321.47	1,502,878,016.52	1,502,878,016.52	12
13	EKITI	2,055,129,228.29	0.00	2,055,129,228.29	1,173,676,799.36	1,173,676,799.36	13
14	ENUGU	2,235,014,147.05	0.00	2,235,014,147.05	1,344,940,716.43	1,344,940,716.43	14
15	GOMBE	1,972,065,335.00	0.00	1,972,065,335.00	892,074,644.50	892,074,644.50	15
16	IMO	2,293,492,668.85	0.00	2,293,492,668.85	1,849,772,286.29	1,849,772,286.29	16
17	JIGAWA	2,550,811,962.00	0.00	2,550,811,962.00	2,016,968,428.96	2,016,968,428.96	17
18	KADUNA	3,060,736,737.63	0.00	3,060,736,737.63	2,178,138,963.56	2,178,138,963.56	18
19	KANO	3,931,666,540.49	0.00	3,931,666,540.49	3,734,514,195.16	3,734,514,195.16	19
20	KATSINA	2,723,284,338.49	0.00	2,723,284,338.49	2,466,924,428.08	2,466,924,428.08	20
21	KEBBI	2,190,939,886.68	0.00	2,190,939,886.68	1,500,381,795.69	1,500,381,795.69	21
22	KOGI	2,226,233,845.90	0.00	2,226,233,845.90	1,523,067,000.72	1,523,067,000.72	22
23	KWARA	2,093,544,271.46	0.00	2,093,544,271.46	1,197,540,279.25	1,197,540,279.25	23
24	LAGOS	13,286,515,842.00	6,617,853,446.50	6,668,662,395.50	8,487,268,644.68	8,487,268,644.68	24
25	NASSARAWA	1,880,533,760.53	0.00	1,880,533,760.53	919,226,943.09	919,226,943.09	25
26	NIGER	2,561,349,985.24	0.00	2,561,349,985.24	1,926,073,916.43	1,926,073,916.43	26
27	OGUN	2,402,452,809.99	0.00	2,402,452,809.99	1,594,174,451.09	1,594,174,451.09	27
28	ONDO	2,285,262,675.14	0.00	2,285,262,675.14	1,424,926,695.64	1,424,926,695.64	28
29	OSUN	2,299,644,007.47	0.00	2,299,644,007.47	1,983,618,613.20	1,983,618,613.20	29
30	OYO	3,935,843,894.39	0.00	3,935,843,894.39	3,177,463,432.10	3,177,463,432.10	30
31	PLATEAU	2,180,158,381.96	0.00	2,180,158,381.96	1,309,438,457.07	1,309,438,457.07	31
32	RIVERS	6,180,146,830.08	0.00	6,180,146,830.08	4,118,623,293.57	4,118,623,293.57	32
33	SOKOTO	2,256,305,319.91	0.00	2,256,305,319.91	1,639,686,053.48	1,639,686,053.48	33
34	TARABA	1,935,629,881.91	0.00	1,935,629,881.91	1,097,622,710.99	1,097,622,710.99	34
35	YOBE	2,042,468,590.40	0.00	2,042,468,590.40	1,210,659,796.54	1,210,659,796.54	35
36	ZAMFARA	2,123,216,351.20	0.00	2,123,216,351.20	1,137,483,991.28	1,137,483,991.28	36
37	FCT-ABUJA	0.00	0.00	0.00	1,984,385,174.33	1,984,385,174.33	37
<b>Grand Total</b>		<b>101,346,537,138.22</b>	<b>6,617,853,446.50</b>	<b>94,728,683,691.72</b>	<b>70,942,575,996.75</b>	<b>70,942,575,996.75</b>	

# GROSS SUMMARY OF STATUTORY REVENUE ALLOCATION AND VAT

FEDERATION ACCOUNT: March, 2023

Page 49 (1 of 2)

GRANDSUM

1	2	3	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS			10	11
			4	5	6	7	8	9		
S/NO	STATES	NO OF L/GOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCS GROSS STATUTORY REVENUE	LGCS NET STATUTORY	NET VAT TO L/GOV	TOTAL PAID (5+6+8+9)	SNO
1	ABIA	17	3,493,127,215.10	2,154,247,702.53	2,051,114,027.89	1,976,884,398.54	1,919,305,241.30	1,223,580,204.82	7,348,247,176.55	1
2	ADAMAWA	21	3,245,297,311.92	2,141,332,900.96	2,222,682,362.11	2,493,555,939.62	2,391,761,430.02	1,519,225,927.27	8,275,002,620.36	2
3	AKWA IBOM	31	24,601,108,586.80	21,753,407,312.32	2,420,695,736.75	3,321,269,983.36	3,224,533,964.42	2,112,463,910.25	29,511,000,923.74	3
4	ANAMBRA	21	4,299,536,524.05	3,339,848,387.81	2,605,176,282.41	2,507,031,380.26	2,434,011,048.81	1,773,599,573.82	10,152,635,272.85	4
5	BAUCHI	20	3,896,887,394.77	1,560,383,230.56	2,491,076,371.89	2,845,976,726.87	2,763,084,200.84	1,663,124,779.67	8,477,648,582.96	5
6	BAYELSA	8	18,837,166,091.99	16,435,822,600.32	2,420,444,814.83	1,158,416,700.07	1,124,676,407.83	1,025,837,022.56	21,006,780,845.54	6
7	BENUE	23	3,653,583,786.66	2,787,256,116.06	2,477,064,537.36	3,096,863,147.05	2,867,124,751.04	1,785,577,471.75	9,917,022,876.21	7
8	BORNO	27	4,047,647,226.08	2,799,870,411.58	2,453,186,059.31	3,362,265,321.82	3,264,335,253.91	1,952,941,856.12	10,470,333,590.91	8
9	CROSS RIVER	18	3,276,014,205.47	1,094,910,777.01	2,065,016,331.29	2,777,400,036.94	2,696,504,880.23	2,185,696,869.82	43,591,775,201.12	9
10	DELTA	25	39,101,717,405.73	35,711,123,157.79	2,988,450,283.28	2,777,400,036.94	2,696,504,880.23	2,185,696,869.82	6,504,709,666.18	10
11	EBONYI	13	2,914,594,622.81	1,737,347,923.87	2,034,328,757.57	1,603,411,249.01	1,509,914,207.50	1,020,078,960.03	6,301,669,828.98	11
12	EDO	18	6,037,426,607.68	4,329,420,748.94	2,414,964,321.47	2,125,086,951.58	2,063,191,215.13	1,502,878,016.52	10,310,444,302.05	12
13	EKITI	16	2,912,949,934.05	1,408,866,950.76	2,056,129,228.29	1,687,396,104.45	1,636,248,645.10	1,173,676,799.36	6,275,911,623.50	13
14	ENUGU	17	3,276,296,947.61	2,489,346,765.27	2,235,014,147.05	2,159,119,936.48	2,096,232,948.04	1,344,940,716.43	8,165,534,596.79	14
15	GOIMBE	11	3,068,611,913.63	1,340,820,020.28	1,972,065,335.00	1,479,430,488.46	1,382,556,722.63	892,074,644.50	5,567,316,722.41	15
16	IMO	27	4,511,954,326.27	1,990,794,479.32	2,293,492,668.85	2,893,701,007.10	2,809,418,453.49	1,849,772,286.29	8,943,477,887.96	16
17	JIGAWA	27	3,643,257,144.77	3,159,987,345.65	2,550,811,992.00	3,040,105,359.12	2,951,558,601.09	2,016,968,428.96	10,679,326,337.70	17
18	KADUNA	23	4,268,499,493.95	1,421,933,729.66	3,060,736,737.63	3,418,886,344.02	3,319,307,130.11	2,178,136,963.66	9,980,116,550.97	18
19	KANO	44	5,167,493,848.95	2,808,532,829.57	3,931,666,540.49	5,443,160,077.82	4,771,956,989.74	3,734,514,195.16	15,246,670,554.97	19
20	KATSINA	34	4,004,660,666.31	1,851,820,053.08	2,723,284,338.49	4,143,970,417.62	4,023,272,250.12	2,466,924,428.08	11,065,301,069.77	20
21	KEBBI	21	3,440,023,491.81	2,299,200,248.24	2,190,939,886.68	2,615,290,143.72	2,539,116,644.39	1,500,381,795.69	8,529,636,575.00	21
22	KOGI	21	3,600,666,085.84	1,718,208,126.72	2,226,293,845.90	3,093,929.66	2,437,220,039.73	1,523,067,000.72	7,904,729,013.08	22
23	KWARA	16	2,899,962,877.48	1,455,250,877.75	2,093,544,271.46	1,912,722,080.59	1,857,011,738.44	1,197,540,279.25	6,603,347,166.91	23
24	LAGOS	20	4,364,283,785.86	962,322,717.28	6,868,662,395.50	3,258,314,790.25	1,617,536,407.54	919,226,943.05	6,549,622,121.02	24
25	MASSARAWA	13	3,004,367,772.38	2,132,325,009.86	1,880,563,760.53	1,706,477,770.82	1,617,536,407.54	8,487,268,644.66	19,281,666,175.17	25
26	NIGER	25	3,868,976,637.10	1,690,335,025.01	2,561,349,985.24	3,158,558,720.99	3,066,561,865.04	1,926,073,916.43	9,244,320,791.72	26
27	OGUN	20	3,026,681,217.12	231,242,448.00	2,402,462,809.99	2,253,304,371.36	2,071,897,196.55	1,594,174,451.09	6,299,766,905.63	27
28	ONDO	18	6,034,306,450.22	4,478,962,646.57	2,285,262,675.14	2,152,048,206.15	2,042,190,063.62	1,424,926,695.64	10,231,332,080.97	28
29	OSUN	30	2,971,196,134.34	1,015,231,151.10	2,299,644,007.47	2,915,003,705.93	2,748,072,040.27	1,983,618,513.20	8,046,565,812.04	29
30	OYO	33	3,653,987,464.36	1,408,610,639.67	3,935,843,894.39	3,677,049,733.81	3,486,262,616.42	3,177,463,432.10	12,008,180,582.59	30
31	PLATEAU	17	3,401,982,742.41	984,859,150.06	2,180,158,381.96	2,305,017,510.10	2,237,861,077.77	1,309,438,457.07	6,712,337,066.86	31
32	RIVERS	23	19,017,866,522.17	17,165,594,098.64	6,180,146,830.08	2,857,196,966.80	2,773,977,657.09	4,118,623,293.67	30,238,341,879.38	32
33	SOKOTO	23	3,590,419,974.41	1,712,101,566.85	2,256,305,319.91	2,877,639,591.04	2,757,835,807.50	1,639,686,053.46	8,365,926,749.74	33
34	TARABA	16	3,138,177,068.67	1,833,957,600.40	1,935,629,981.91	2,156,800,500.80	2,093,981,068.74	1,097,622,710.99	6,961,191,262.04	34
35	YOBE	17	3,235,057,711.51	1,974,528,396.45	2,042,468,590.40	2,168,473,887.21	2,105,314,453.60	1,210,659,796.54	7,332,971,236.99	35
36	ZAMFARA	14	3,241,947,439.91	1,484,194,234.92	2,123,216,351.20	1,959,361,115.53	1,902,292,345.17	1,137,483,991.26	6,647,186,922.57	36
37	FCT-ABUJA	6	0.00	0.00	0.00	865,389,617.17	840,184,094.34	1,984,385,174.33	2,824,569,268.67	37
SUB-TOTAL C/F			774	220,737,754,572.48	154,863,957,402.87	94,728,683,691.72	95,243,220,797.51	91,057,404,760.53	70,942,575,996.75	411,592,621,851.87

			STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS				
1	2	3	4	5	6	7	8	9	10	11
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
<b>SUB-TOTAL B/F</b>			<b>774</b>	<b>220,737,754,572.48</b>	<b>154,863,957,402.87</b>	<b>94,728,683,691.72</b>	<b>95,243,220,797.51</b>	<b>91,057,404,760.53</b>	<b>70,942,575,996.74</b>	<b>411,592,621,851.87</b>
38	FCT-ABUJA	6	4,623,457,320.27	4,062,948,005.27	2,026,930,742.76	0.00	0.00	0.00	6,089,878,748.03	38
39	Federal Government	0	238,940,274,311.42	151,278,728,239.50	28,977,030,398.70	0.00	0.00	0.00	179,655,758,638.20	39
40	Cost Of Collection - FIRS	0	6,275,465,693.83	6,275,465,693.83	0.00	0.00	0.00	0.00	6,275,465,693.83	40
41	Cost Of Collection - NCS	0	9,408,056,712.33	9,408,056,712.33	0.00	0.00	0.00	0.00	9,408,056,712.33	41
42	Cost Of Collection - FIRS & NCS (VAT)	0	0.00	0.00	8,706,747,176.83	0.00	0.00	0.00	8,706,747,176.83	42
43	TRANSFER TO NMDPRA	0	10,168,264,702.85	10,168,264,702.85	0.00	0.00	0.00	0.00	10,168,264,702.85	43
44	Cost of Collection - NUPRC	0	6,361,016,645.28	6,361,016,645.28	0.00	0.00	0.00	0.00	6,361,016,645.28	44
45	LESS CONSULTANCY FEES ON VAT RECOVERED	0	0.00	0.00	1,117,075,572.57	0.00	0.00	0.00	1,117,075,572.57	45
46	3% VAT FOR NORTH EAST COMMISSION	0	0.00	0.00	6,286,857,967.31	0.00	0.00	0.00	6,286,857,967.31	46
47	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	47
48	13% Derivation Refund on Withdrawals from ECA	0	28,652,775,600.72	28,652,775,600.72	0.00	0.00	0.00	0.00	28,652,775,600.72	48
49	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	49
50	TOTAL DEDUCTIONS	0	0.00	150,766,963,285.50	6,617,853,446.50	0.00	1,411,741,644.82	0.00	158,796,558,376.82	50
51	ECOLOGICAL FUNDS DISTRIBUTION STATES	0	0.00	3,328,889,270.59	0.00	0.00	2,774,074,392.16	0.00	6,102,963,662.75	51
<b>SUB-TOTAL C/F</b>			<b>6</b>	<b>322,692,389,839.08</b>	<b>388,566,187,008.24</b>	<b>53,114,495,304.68</b>	<b>0.00</b>	<b>4,185,816,036.98</b>	<b>0.00</b>	<b>445,866,498,349.90</b>
<b>SUB-TOTAL B/F</b>			<b>6</b>	<b>322,692,389,839.08</b>	<b>388,566,187,008.24</b>	<b>53,114,495,304.68</b>	<b>0.00</b>	<b>4,185,816,036.98</b>	<b>0.00</b>	<b>445,866,498,349.90</b>
<b>GRAND-TOTAL</b>				<b>543,430,144,411.56</b>	<b>543,430,144,411.11</b>	<b>147,843,178,996.40</b>	<b>95,243,220,797.51</b>	<b>95,243,220,797.51</b>	<b>70,942,575,996.75</b>	<b>857,459,120,201.77</b>

TOTAL FUNDS!!: 857,459,120,202.22

AS ON PAGE 171!

Total-Statutory-for FCN,States and Others 543,430,144,411.11

Total-Statutory--for LGCS 95,243,220,797.51

ACCT BALANCED!! 0.00

Total-Statutory--Shared 638,673,365,208.62

Total-VAT--Shared 218,785,754,993.15

TOTAL FUNDS SHARED!!: 857,459,120,202.22

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

<b>SN</b>	<b>DESCRIPTION</b>	<b>Mar 2022</b>	<b>Feb 2022</b>	<b>VARIANCE</b>
<b>MINERAL REVENUE</b>				
1	Domestic Crude Oil Receipts	11,153,604,272.97	46,376,705,534.01	-35,223,101,261.04
2	(1) PETROLEUM PROFIT TAX (PPT)	169,821,205,848.62	105,320,113,364.80	64,501,092,483.82
3	(11) ROYALTY (CRUDE)	137,058,985,061.74	56,054,201,780.06	81,004,783,281.68
4	(111) RENT	84,301,260.48	802,615,747.44	-718,314,486.96
5	(IV) PENALTY FOR GAS FLARED	5,725,408,467.99	6,304,435,318.72	-579,026,850.73
6	(C) LESS PAYMENTS(JVC CRUDE) ETC	0.00	-46,376,705,534.01	46,376,705,534.01
7	(D) MISCELLANEOUS OIL REVENUE	2,319,569,891.51	1,053,234,408.75	1,266,335,482.76
8	GAS SALES ROYALTY DPR	115,235,250,474.87	42,272,741,106.56	72,962,509,368.31
9	ROYALTIES (GAS)	5,875,432,452.29	2,734,633,532.62	3,140,798,919.67
10	GAS INFRACSTRUCTURE DEVELOPMENT	-1,073,849,350.00	0.00	-1,073,849,350.00
11	DOMESTIC GAS DEVELOPMENT	-1,243,343,946.00	0.00	-1,243,343,946.00
12	DPR JV ROYALTY	2,790,800,372.23	0.00	2,790,800,372.23
13	Cost of Collection - DPR	-11,062,679,686.45	-4,498,510,710.01	-6,564,168,976.44
14	REFINERY REHABILITATION ETC	-8,084,212,476.97	0.00	-8,084,212,476.97
15	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
16	13% Derivation Refund on withdrawals from ECA	-25,769,699,717.55	-25,761,494,816.83	-8,204,900.72
17	13% Refunds On Subsidy, Priority Projects And Police Trust Fund 2022	-28,571,809,241.45	-27,349,624,519.50	-1,222,184,721.95
18	NIGERIA MORROCCO GAS PIPELINE	-752,198,500.00	0.00	-752,198,500.00
		<u>355,343,686,331.90</u>	<u>138,769,266,360.23</u>	<u>216,574,419,971.67</u>
<b>NON MINERAL REVENUE</b>				
19	(1) CUSTOMS & EXCISE DUTIES,ETC.	141,336,638,456.59	124,200,824,342.46	17,135,814,114.13
20	Cost Of Collection - NCS	-9,893,564,691.96	-8,694,057,703.97	-1,199,506,987.99
21	LESS REFUNDS - FIRS	-4,000,000,000.00	-4,000,000,000.00	0.00
22	LESS REFUNDS ON COST OF COLLECTION - FIRS	0.00	-100,000,000.00	100,000,000.00
23	(B) COMPANIES INCOME TAX ETC.	353,056,414,106.58	90,938,567,532.88	262,117,846,573.70
24	Cost Of Collection - FIRS	-14,573,727,136.28	-3,680,480,139.33	-10,893,246,996.95
25	TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT	-300,000,000,000.00	0.00	-300,000,000,000.00
26	LESS REFUNDS ON COST OF COLLECTION - FIRS	-100,000,000.00	0.00	-100,000,000.00
		<u>165,825,760,734.93</u>	<u>198,664,854,032.04</u>	<u>-32,839,093,297.11</u>
		<u>521,169,447,066.83</u>	<u>337,434,120,392.27</u>	<u>183,735,326,674.56</u>
<b>OTHER NON-MINERAL REVENUE</b>				
27	OTHER NON-MINERAL REVENUE	0.00	80,000,000,000.00	-80,000,000,000.00
28	OTHER NON-MINERAL REVENUE SP1	0.00	7,479,392,784.12	-7,479,392,784.12
		<u>0.00</u>	<u>87,479,392,784.12</u>	<u>-87,479,392,784.12</u>
<b>VAT</b>				
29	VAT FOR DISTRIBUTION	219,504,327,729.96	177,872,738,753.04	41,631,588,976.92
30	Cost Of Collection - FIRS & NCS (VAT)	-8,780,173,109.20	-7,114,909,550.12	1,665,263,559.08
31	3%VAT FOR NORTH EAST COMMISSION	-6,321,724,638.62	-5,122,734,876.09	-1,198,989,762.53
		<u>204,402,429,982.14</u>	<u>165,635,094,326.83</u>	<u>38,767,335,655.31</u>

<i>SN</i>	<i>DESCRIPTION</i>	Mar 2022	Feb 2022	<i>VARIANCE</i>
		204,402,429,982.14	253,114,487,110.95	-48,712,057,128.81
<b><u>GRAND TOTAL</u></b>		725,571,877,048.97	590,548,607,503.22	135,023,269,545.75



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

**Pages 55-59 are relevant Pages for Distribution of EXCHANGE GAIN. There will be no Distribution of EXCHANGE GAIN for the month of April, 2023. (March, 2023 Account).**

**Pages 60-63 are relevant Pages for Distribution of EXCESS BANK CHARGES RECOVERED. There will be no Distribution of EXCESS BANK CHARGES RECOVERED for the month of April, 2023. (March, 2023 Account).**

**OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION**  
**NOMINAL DISTRIBUTION OF =\$473,754.57 FROM FOREIGN EXCESS CRUDE ACCOUNT**

FEDERATION ACCOUNT: March, 2023

PAGE 64

BENEFICIARY	EXCESSCRUDE REVENUE	TOTAL SHARE
1 .1Federal Government	0.0001%	217,129.30
2 State Governments	0.0000%	110,130.88
3 Local Governments	0.0000%	84,906.29
4 13% Derivation Share	0.0000%	61,588.09
Grand Total	100.00%	473,754.57

**NOMINAL FGNSHARE**

**DISTRIBUTION OF FGN SHARE**

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	.1Federal Government	48.5	199,900.74	199,900.74
2	1.46% Deriv. & Ecology FGN Share	1	4,121.66	4,121.66
3	FCT-ABUJA	1	4,121.66	4,121.66
4	0.72% STABILIZATION ACCOUNT	0.5	2,060.83	2,060.83
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	6,924.40	6,924.40
		52.68	217,129.30	217,129.30

15 April 2023

PAGE 64

**NOMINAL DISTRIBUTION OF =~~₦~~473,754.57 FROM FOREIGN EXCESS  
CRUDE ACCOUNT**

**PAGE 65**  
FEDERATION ACCOUNT: March, 2023.

STATE GOVERNMENTS						LOCAL GOVERNMENT COUNCILS			
1	2	3	4	5	6	7	8	9	
S/NO	STATES	NO OF LG/GOV TS	GROSS ALLOCATION	TOTAL DERIVATION OIL AND GAS	TOTAL NET 4+5	LGCS GROSS ALLOCATION	LGCS NET ALLOCATION	TOTAL PAID 6 + 8	SNO
1	ABIA	17	2,719.50	137.45	2,856.95	1,762.33	1,762.33	4,619.27	1
2	ADAMAWA	21	2,893.08	0.00	2,893.08	2,222.93	2,222.93	5,116.01	2
3	AKWA IBOM	31	2,919.96	14,250.00	17,169.96	2,960.81	2,960.81	20,130.77	3
4	ANAMBRA	21	2,887.66	730.31	3,617.97	2,234.94	2,234.94	5,852.91	4
5	BAUCHI	20	3,473.95	0.00	3,473.95	2,537.10	2,537.10	6,011.05	5
6	BAYELSA	8	2,569.74	9,378.45	11,948.19	1,032.69	1,032.69	12,980.88	6
7	BENUE	23	3,257.05	0.00	3,257.05	2,760.75	2,760.75	6,017.80	7
8	BORNO	27	3,608.35	0.00	3,608.35	2,997.35	2,997.35	6,605.70	8
9	CROSS RIVER	18	2,920.46	0.00	2,920.46	1,932.30	1,932.30	4,852.76	9
10	DELTA	25	2,948.85	23,333.90	26,282.75	2,475.96	2,475.96	28,758.71	10
11	EBONYI	13	2,598.27	0.00	2,598.27	1,429.39	1,429.39	4,027.66	11
12	EDO	18	2,715.61	2,082.55	4,798.16	1,894.45	1,894.45	6,692.61	12
13	EKITI	16	2,596.80	0.00	2,596.80	1,504.26	1,504.26	4,101.06	13
14	ENIGU	17	2,920.71	0.00	2,920.71	1,924.79	1,924.79	4,845.50	14
15	GOMBE	11	2,735.57	0.00	2,735.57	1,318.87	1,318.87	4,054.44	15
16	IMO	27	3,019.59	758.92	3,778.51	2,579.64	2,579.64	6,358.15	16
17	JIGAWA	27	3,247.85	0.00	3,247.85	2,710.16	2,710.16	5,958.01	17
18	KADUNA	23	3,805.23	0.00	3,805.23	3,047.83	3,047.83	6,853.06	18
19	KANO	44	4,606.66	0.00	4,606.66	4,852.40	4,852.40	9,459.06	19
20	KATSINA	34	3,570.03	0.00	3,570.03	3,694.22	3,694.22	7,264.25	20
21	KEBBI	21	3,066.67	0.00	3,066.67	2,331.45	2,331.45	5,398.12	21
22	KOGI	21	3,209.88	0.00	3,209.88	2,409.72	2,409.72	5,619.60	22
23	KWARA	16	2,585.22	0.00	2,585.22	1,705.13	1,705.13	4,290.35	23
24	LAGOS	20	3,890.62	0.00	3,890.62	2,904.68	2,904.68	6,795.30	24
25	NASSARAWA	13	2,678.30	0.00	2,678.30	1,521.27	1,521.27	4,199.57	25
26	NIGER	25	3,440.15	0.00	3,440.15	2,815.75	2,815.75	6,255.90	26
27	OGUN	20	2,698.19	0.00	2,698.19	2,008.75	2,008.75	4,706.94	27
28	ONDO	18	2,703.54	2,000.67	4,704.21	1,918.48	1,918.48	6,622.69	28
29	OSUN	30	2,648.73	0.00	2,648.73	2,598.63	2,598.63	5,247.36	29
30	OYO	33	3,257.41	0.00	3,257.41	3,277.97	3,277.97	6,535.38	30
31	PLATEAU	17	3,032.76	0.00	3,032.76	2,054.85	2,054.85	5,087.61	31
32	RIVERS	23	3,132.12	8,915.85	12,047.97	2,547.10	2,547.10	14,595.07	32
33	SOKOTO	23	3,200.74	0.00	3,200.74	2,565.32	2,565.32	5,766.06	33
34	TARABA	16	2,797.58	0.00	2,797.58	1,922.72	1,922.72	4,720.30	34
35	YOBE	17	2,883.95	0.00	2,883.95	1,933.13	1,933.13	4,817.08	35
36	ZAMFARA	14	2,890.09	0.00	2,890.09	1,746.71	1,746.71	4,636.80	36
37	FCT-ABUJA	6	0.00	0.00	0.00	771.47	771.47	771.47	37
			171,718.96	61,588.09	171,718.96	84,906.29	84,906.29	256,625.26	
38	FCT-ABUJA	6	0.00	0.00	0.00	0.00	0.00	0.00	38
39	1.Federal Government	0	0.00	213,007.63	213,007.63	0.00	0.00	213,007.63	39
			217,129.30	217,129.30	217,129.30	0.00	0.00	217,129.30	

STATE GOVERNMENTS					LOCAL GOVERNMENT COUNCILS				
1	2	3	4	5	6	7	8	9	
S/NO	STATES	NO OF LG/GOVTS	GROSS ALLOCATION	TOTAL DERIVATION OIL AND GAS	TOTAL NET 4+5	LGCS GROSS ALLOCATION	LGCS NET ALLOCATION	TOTAL PAID 6 + 8	SNO
			388,848.26	278,717.39	388,848.26	84,906.29	84,906.29	473,754.56	

**OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION**

**NOMINAL DISTRIBUTION OF ₦5,029,574,399.07 FROM DOMESTIC EXCESS Naira ACCOUNT**

**FEDERATION ACCOUNT: March, 2023**

**PAGE 66**

BENEFICIARY		EXCESS CRUDE REVENUE	TOTAL SHARE
1	.1 Federal Government	1.0328%	2,305,134,420.28
2	State Governments	0.5238%	1,169,194,983.11
3	Local Governments	0.4039%	901,400,323.80
4	13% Derivation Share	0.2929%	663,844,671.88
Grand Total		100.009%	5,029,574,399.07

**NOMINAL FGNSHARE**

**DISTRIBUTION OF FGN SHARE**

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	.1 Federal Government	48.5	2,122,228,917.69	2,122,228,917.69
2	1.46% Deriv. & Ecology FGN Share	1	43,757,297.27	43,757,297.27
3	FCT-ABUJA	1	43,757,297.27	43,757,297.27
4	0.72% STABILIZATION ACCOUNT	0.5	21,878,648.64	21,878,648.64
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	73,512,259.42	73,512,259.42
		52.68	2,305,134,420.28	2,305,134,420.28

# NOMINAL DISTRIBUTION OF ₦405,029,574.399.07 FROM DOMESTIC EXCESS NAIRA ACCOUNT

FEDERATION ACCOUNT: March, 2023

PAGE 67

STATE GOVERNMENTS										LOCAL GOVERNMENT COUNCILS				
1	2	3	4	5	6	7	8	9						
S/NO	STATES	NO OF L/GOV TS	GROSS ALLOCATION	TOTAL DERIVATION OIL AND GAS	TOTAL NET 4+5	LGCs GROSS ALLOCATION	LGCs NET ALLOCATION	TOTAL PAID 6 + 8	SNO					
1	ABIA	17	28,871,323.70	1,459,177.96	30,330,501.66	18,709,617.57	18,709,617.57	49,040,119.23	1					
2	ADAMAWA	21	30,714,123.52	0.00	30,714,123.52	23,599,497.29	23,599,497.29	54,313,620.81	2					
3	AKWA IBOM	31	30,999,547.45	151,283,923.52	182,283,470.97	31,433,143.62	31,433,143.62	213,716,614.59	3					
4	ANAMBRA	21	30,656,584.22	7,753,302.93	38,409,887.15	23,727,031.48	23,727,031.48	62,136,918.63	4					
5	BAUCHI	20	36,880,897.94	0.00	36,880,897.94	26,934,876.01	26,934,876.01	63,815,773.95	5					
6	BAYELSA	8	27,281,381.73	99,565,504.39	126,846,886.12	10,963,480.44	10,963,480.44	137,810,366.56	6					
7	BENUE	23	34,578,225.95	0.00	34,578,225.95	29,309,313.78	29,309,313.78	63,887,559.73	7					
8	BORNO	27	38,307,718.80	0.00	38,307,718.80	31,821,131.46	31,821,131.46	70,128,850.26	8					
9	CROSS RIVER	18	31,004,834.16	0.00	31,004,834.16	20,514,081.22	20,514,081.22	51,518,915.38	9					
10	DELTA	25	31,306,231.20	247,722,280.42	279,028,511.62	26,285,852.91	26,285,852.91	305,314,364.53	10					
11	EBONYI	13	27,584,289.09	0.00	27,584,289.09	15,174,995.21	15,174,995.21	42,759,284.30	11					
12	EDO	18	28,830,003.02	22,109,232.53	50,939,235.55	20,112,235.29	20,112,235.29	71,051,470.84	12					
13	EKITI	16	27,568,723.44	0.00	27,568,723.44	15,969,844.18	15,969,844.18	43,538,567.62	13					
14	ENUGU	17	31,007,510.09	0.00	31,007,510.09	20,434,330.06	20,434,330.06	51,441,840.15	14					
15	GOMBE	11	29,041,938.62	0.00	29,041,938.62	14,001,617.23	14,001,617.23	43,043,565.85	15					
16	IMO	27	32,057,200.22	8,056,973.50	40,114,173.72	27,386,547.86	27,386,547.86	67,500,721.58	16					
17	JIGAWA	27	34,480,492.60	0.00	34,480,492.60	28,772,147.06	28,772,147.06	63,252,639.66	17					
18	KADUNA	23	40,397,907.52	0.00	40,397,907.52	32,357,003.80	32,357,003.80	72,754,911.32	18					
19	KANO	44	48,906,164.55	0.00	48,906,164.55	51,515,123.23	51,515,123.23	100,421,287.78	19					
20	KATSINA	34	37,900,885.66	0.00	37,900,885.66	39,219,340.18	39,219,340.18	77,120,225.84	20					
21	KEBBI	21	32,557,049.87	0.00	32,557,049.87	24,751,613.42	24,751,613.42	57,308,663.29	21					
22	KOGI	21	34,077,402.55	0.00	34,077,402.55	25,582,605.49	25,582,605.49	59,660,008.04	22					
23	KWARA	16	27,445,811.42	0.00	27,445,811.42	18,102,373.03	18,102,373.03	45,548,184.45	23					
24	LAGOS	20	41,304,428.65	0.00	41,304,428.65	30,837,323.46	30,837,323.46	72,141,752.11	24					
25	NASSARAWA	13	28,433,919.60	0.00	28,433,919.60	16,150,436.77	16,150,436.77	44,584,366.37	25					
26	NIGER	25	36,522,103.74	0.00	36,522,103.74	29,893,212.66	29,893,212.66	66,415,316.40	26					
27	OGUN	20	28,645,098.37	0.00	28,645,098.37	21,325,709.83	21,325,709.83	49,970,808.20	27					
28	ONDO	18	28,701,847.52	21,239,916.62	49,941,764.14	20,367,401.83	20,367,401.83	70,309,165.97	28					
29	OSUN	30	28,119,976.78	0.00	28,119,976.78	27,588,160.74	27,588,160.74	55,708,137.52	29					
30	OYO	33	34,582,046.43	0.00	34,582,046.43	34,800,312.22	34,800,312.22	69,382,358.65	30					
31	PLATEAU	17	32,197,024.84	0.00	32,197,024.84	21,815,133.01	21,815,133.01	54,012,157.85	31					
32	RIVERS	23	33,251,908.09	94,654,360.02	127,906,268.11	27,041,066.73	27,041,066.73	154,947,334.84	32					
33	SOKOTO	23	33,980,431.37	0.00	33,980,431.37	27,234,539.50	27,234,539.50	61,214,970.87	33					
34	TARABA	16	29,700,316.75	0.00	29,700,316.75	20,412,378.47	20,412,378.47	50,112,695.22	34					
35	YOBE	17	30,617,213.95	0.00	30,617,213.95	20,522,857.67	20,522,857.67	51,140,071.62	35					
36	ZAMFARA	14	30,682,419.68	0.00	30,682,419.68	18,543,773.82	18,543,773.82	49,226,193.50	36					
37	FCT-ABUJA	6	0.00	0.00	0.00	8,190,215.27	8,190,215.27	8,190,215.27	37					
			1,823,039,654.98	653,844,671.89	1,823,039,654.98	901,400,323.80	901,400,323.80	2,724,439,978.78						
38	FCT-ABUJA	6	0.00	43,757,297.27	43,757,297.27	0.00	0.00	43,757,297.27	38					
39	Federal Government	0	0.00	2,305,134,420.28	2,305,134,420.28	0.00	0.00	2,305,134,420.28	39					
			4,128,174,076.26	2,958,979,092.17	4,128,174,076.26	901,400,323.80	901,400,323.80	5,029,574,399.07						



**OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION**

**NOMINAL DISTRIBUTION OF =N=67,990,026.62 FROM EXCESS OIL ACCOUNT**

**FEDERATION ACCOUNT: March, 2023**

**BENEFICIARY      AUGMENTATION REVENUE      TOTAL SHARE      PAGE 68**

1	.1Federal Government	0.0140%	31,160,917.04	31,160,917.04
2	State Governments	0.0071%	15,805,233.55	15,805,233.55
3	Local Governments	0.0055%	12,185,172.57	12,185,172.57
4	13% Derivation Share	0.0040%	8,838,703.46	8,838,703.46
<b>Grand Total</b>		<b>100.00%</b>	<b>67,990,026.62</b>	<b>67,990,026.62</b>

**NOMINAL FGNSHARE**

**DISTRIBUTION OF FGN SHARE**

<b>SN</b>	<b>BENEFICIARY</b>	<b>RATE</b>	<b>FGNSHARE</b>	<b>TOTAL</b>
1	.1Federal Government	48.5	28,688,391.73	28,688,391.73
2	1.46% Deriv. & Ecology FGN Share	1	591,513.23	591,513.23
3	FCT-ABUA	1	591,513.23	591,513.23
4	0.72% STABILIZATION ACCOUNT	0.5	295,756.62	295,756.62
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	993,742.23	993,742.23
		<b>52.68</b>	<b>31,160,917.04</b>	<b>31,160,917.04</b>

# NOMINAL DISTRIBUTION OF =N=67,990,026.62 FROM OIL EXCESS REVENUE ACCOUNT

FEDERATION ACCOUNT: March, 2023


PAGE 69

		STATE GOVERNMENTS				LOCAL GOVERNMENT COUNCILS				
1	2	3	4	5	6	7	8	9		
SNO	STATES	NO OF LG/GOV TS	GROSS ALLOCATION	TOTAL DERIVATION OIL AND GAS	TOTAL NET 4+5 LESS ECOLOGY	LGCS GROSS ALLOCATION	LGCS NET ALLOCATION LESS ECOLOGY	TOTAL PAID 6 + 8	SNO	
1	ABIA	17	390,283.93	19,725.24	410,009.17	252,917.50	252,917.50	662,926.67	1	
2	ADAMAWA	21	415,194.99	0.00	415,194.99	319,019.13	319,019.13	734,214.12	2	
3	AKWA IBOM	31	419,053.36	2,045,063.29	2,464,116.65	424,914.73	424,914.73	2,889,031.39	3	
4	ANAMBRA	21	414,417.17	104,809.52	519,226.69	320,743.14	320,743.14	839,989.83	4	
5	BAUCHI	20	498,557.74	0.00	498,557.74	364,106.94	364,106.94	862,664.68	5	
6	BAYELSA	8	368,791.02	1,345,931.24	1,714,722.26	148,204.85	148,204.85	1,862,927.11	6	
7	BENUE	23	467,430.11	0.00	467,430.11	396,204.70	396,204.70	863,634.81	7	
8	BORNO	27	517,845.57	0.00	517,845.57	430,159.57	430,159.57	948,005.14	8	
9	CROSS RIVER	18	419,124.83	0.00	419,124.83	277,310.33	277,310.33	696,435.16	9	
10	DELTA	25	423,199.13	3,348,721.60	3,771,920.73	355,333.41	355,333.41	4,127,254.14	10	
11	EBONYI	13	372,885.74	0.00	372,885.74	205,136.31	205,136.31	578,022.04	11	
12	EDO	18	389,725.36	298,873.66	688,599.02	271,878.16	271,878.16	960,477.17	12	
13	EKITI	16	372,675.32	0.00	372,675.32	215,881.12	215,881.12	588,556.43	13	
14	ENUGU	17	419,161.00	0.00	419,161.00	276,232.25	276,232.25	695,393.25	14	
15	GOMBE	11	392,590.31	0.00	392,590.31	189,274.53	189,274.53	581,864.84	15	
16	IMO	27	433,350.76	108,914.55	542,265.31	370,212.66	370,212.66	912,477.97	16	
17	JIGAWA	27	466,108.94	0.00	466,108.94	388,943.26	388,943.26	855,052.20	17	
18	KADUNA	23	546,100.84	0.00	546,100.84	437,403.52	437,403.52	983,504.36	18	
19	KANO	44	661,115.87	0.00	661,115.87	696,383.89	696,383.89	1,357,499.76	19	
20	KATSINA	34	512,345.96	0.00	512,345.96	530,168.91	530,168.91	1,042,514.89	20	
21	KEBBI	21	440,107.75	0.00	440,107.75	334,593.49	334,593.49	774,701.24	21	
22	KOGI	21	460,659.95	0.00	460,659.95	345,826.88	345,826.88	806,486.83	22	
23	KWARA	16	371,013.79	0.00	371,013.79	244,708.74	244,708.74	615,722.53	23	
24	LAGOS	20	558,355.24	0.00	558,355.24	416,860.41	416,860.41	975,215.65	24	
25	NASSARAWA	13	384,371.08	0.00	384,371.08	218,322.37	218,322.37	602,693.46	25	
26	NIGER	25	493,707.54	0.00	493,707.54	404,097.87	404,097.87	897,805.41	26	
27	OGUN	20	387,225.81	0.00	387,225.81	288,281.96	288,281.96	675,507.77	27	
28	ONDO	18	387,992.94	287,122.21	675,115.15	275,327.51	275,327.51	950,442.66	28	
29	OSUN	30	380,127.19	0.00	380,127.19	372,938.07	372,938.07	753,065.26	29	
30	OYO	33	467,481.75	0.00	467,481.75	470,432.28	470,432.28	937,914.03	30	
31	PLATEAU	17	435,240.92	0.00	435,240.92	294,898.01	294,898.01	730,138.93	31	
32	RIVERS	23	449,500.88	1,279,542.15	1,729,043.03	365,542.43	365,542.43	2,094,585.46	32	
33	SOKOTO	23	459,349.09	0.00	459,349.09	368,157.80	368,157.80	827,506.90	33	
34	TARABA	16	401,490.30	0.00	401,490.30	275,935.51	275,935.51	677,425.80	34	
35	YOBE	17	413,884.96	0.00	413,884.96	277,428.97	277,428.97	691,313.93	35	
36	ZAMFARA	14	414,766.41	0.00	414,766.41	250,675.62	250,675.62	665,442.03	36	
37	FCT-ABUJA	6	0.00	0.00	0.00	110,715.72	110,715.72	110,715.72	37	
774			24,643,937.01	8,838,703.46	24,643,937.01	12,185,172.57	12,185,172.57	36,829,109.58		
38	FCT-ABUJA	6	0.00	591,513.23	591,513.23	0.00	0.00	591,513.23	38	
39	Federal Government	0	0.00	30,569,403.81	30,569,403.81	0.00	0.00	30,569,403.81	39	
6			31,160,917.04	31,160,917.04	31,160,917.04	0.00	0.00	31,160,917.04		
			55,804,854.05	39,999,620.50	55,804,854.05	12,185,172.57	12,185,172.57	67,990,026.62		

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

<u>Amount to be due for the month March 2023</u>	=N=	
	15,091,626,492.78	
GRAND TOTAL	15,091,626,492.78	

  
AMSA ZANNA-IBRAHIM  
BANKING SERVICES DEPT.

  
DANIELLA ANGYU  
BANKING SERVICES DEPT.

  
HUSSAINI SANI KAGARA  
BANKING SERVICES DEPT.

70

**Distribution of ELECTRONIC MONEY TRANSFER LEVY (EMTL)**

DESCRIPTION	EMTLEVY CM	EMTLEVY PM	VARIANCE
ELECTRONIC MONEY TRANSFER LEVY	15,091,626,492.78	12,130,035,304.85	2,961,591,187.93
LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-603,665,059.71	-485,201,412.19	-118,463,647.52
	<u>14,487,961,433.07</u>	<u>11,644,833,892.66</u>	<u>2,843,127,540.41</u>

**DISTRIBUTION OF EMTLEVY TO THE THREE TIRES OF GOVERNMENT**

.1Federal Government	15.00%	2,173,194,214.96	1,746,725,083.90	426,469,131.06
Local Governments	35.00%	5,070,786,501.57	4,075,691,862.43	995,094,639.14
State Governments	50.00%	7,243,980,716.54	5,822,416,946.33	1,421,563,770.21
	<u>100.00%</u>	<u>14,487,961,433.07</u>	<u>11,644,833,892.66</u>	<u>2,843,127,540.41</u>
		<u>14,487,961,433.07</u>	<u>11,644,833,892.66</u>	<u>2,843,127,540.41</u>

**Distribution of EGN ELECTRONIC MONEY TRANSFER LEVY (EMT)**

DESCRIPTION		
.1Federal Government	14	2,028,314,600.63
FCT-ABUJA	1	144,879,614.33
	<u>15.00</u>	<u>2,173,194,214.96</u>

# DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO LOCAL GOVERNMENTS

<i>SNO</i>	<i>STATES</i>	<i>EQUALITY 50%</i>	<i>POPULATION 30%</i>	<i>DERIVATION 20%</i>	<i>GROSS</i> Mar 2023	<i>AMT PM</i> Feb 2023	
1	ABIA	55,686,931.86	30,799,971.91	23,585,939.92	110,072,843.70	88,174,027.17	1
2	ADAMAWA	68,789,739.36	34,431,000.80	11,872,129.88	115,092,870.04	91,820,384.08	2
3	AKWA IBO	101,546,758.11	42,604,918.46	13,415,764.27	157,567,440.84	126,167,582.95	3
4	ANAMBRA	68,789,739.36	45,450,428.23	44,693,997.45	158,934,165.04	128,234,430.62	4
5	BAUCHI	65,514,037.49	50,497,897.67	9,728,123.97	125,740,059.13	101,144,295.90	5
6	BAYELSA	26,205,615.00	18,512,137.29	7,279,621.42	51,997,373.70	41,683,935.46	6
7	BENUE	75,341,143.11	45,854,849.17	11,396,931.80	132,592,924.09	106,368,553.85	7
8	BORNO	88,443,950.61	45,115,269.21	13,322,668.75	146,881,888.57	117,111,459.24	8
9	CROSS RIV	58,962,633.74	31,397,354.64	11,198,742.20	101,558,730.58	82,299,011.82	9
10	DELTA	81,892,546.86	44,541,415.75	48,148,769.60	174,582,732.21	141,656,005.07	10
11	EBONYI	42,584,124.37	23,621,663.15	7,574,464.77	73,780,252.30	58,618,313.69	11
12	EDO	58,962,633.74	34,976,912.56	41,250,104.98	135,189,651.28	108,271,110.89	12
13	EKITI	52,411,229.99	25,911,675.56	8,939,111.97	87,262,017.52	71,213,918.26	13
14	ENUGU	55,686,931.86	35,400,396.02	23,211,306.64	114,298,634.53	93,310,003.94	14
15	FCT-ABUJA	19,654,211.25	15,271,759.56	59,144,587.56	94,070,558.37	80,674,277.97	15
16	GOMBE	36,032,720.62	25,582,015.76	6,702,702.70	68,317,439.08	54,996,677.00	16
17	IMO	88,443,950.61	42,764,580.61	21,051,552.41	152,260,083.63	124,124,780.57	17
18	JIGAWA	88,443,950.61	47,261,225.95	5,836,064.62	141,541,241.17	113,515,768.60	18
19	KADUNA	75,341,143.11	65,931,547.34	30,222,430.46	171,495,120.90	138,076,813.65	19
20	KANO	144,130,882.47	101,982,090.35	43,306,428.33	289,419,401.15	233,044,737.13	20
21	KATSINA	111,373,863.73	62,953,882.38	12,955,131.80	187,282,877.91	150,281,922.26	21
22	KEBBI	68,789,739.36	35,197,489.99	8,580,055.65	112,567,285.01	89,728,328.65	22
23	KOGI	68,789,739.36	35,630,678.60	12,861,848.12	117,282,266.08	93,436,436.42	23
24	KWARA	52,411,229.99	25,769,054.47	17,898,733.38	96,079,017.84	77,042,117.96	24
25	LAGOS	65,514,037.49	97,959,312.64	270,010,244.20	433,483,594.33	343,322,466.76	25
26	NASSARAW	42,584,124.37	20,250,119.24	11,969,055.80	74,803,299.40	60,041,458.73	26
27	NIGER	81,892,546.86	42,931,404.79	16,915,375.62	141,739,327.28	113,802,254.44	27
28	OGUN	65,514,037.49	40,517,062.18	40,157,046.58	146,188,146.25	120,488,633.13	28
29	ONDO	58,962,633.74	37,397,134.78	18,530,591.46	114,890,359.97	92,968,987.80	29
30	OSUN	98,271,056.23	37,207,063.89	18,891,546.18	154,369,666.29	124,965,937.25	30
31	OYO	108,098,161.86	60,769,528.91	53,222,779.50	222,090,470.26	172,558,098.47	31
32	PLATEAU	55,686,931.86	34,546,321.41	15,732,017.23	105,965,270.50	85,292,213.43	32
33	RIVERS	75,341,143.11	56,355,056.71	42,488,060.02	174,184,259.84	141,901,330.16	33
34	SOKOTO	75,341,143.11	40,179,077.47	10,881,541.40	126,401,761.98	100,813,080.41	34
35	TARABA	52,411,229.99	25,004,456.31	7,938,026.85	85,353,713.16	67,971,148.21	35
36	YOBE	55,686,931.86	25,231,108.97	7,336,328.14	88,254,368.97	70,516,134.73	36
37	ZAMFARA	45,859,826.24	35,428,087.75	5,907,474.70	87,195,388.69	70,055,225.75	37
<b>Grand Total</b>		<b>2,535,393,250.79</b>	<b>1,521,235,950.47</b>	<b>1,014,157,300.31</b>	<b>5,070,786,501.57</b>	<b>4,075,691,862.43</b>	

## DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO STATE GOVERNMENTS

SNO	STATES	EQUALITY 50%		POPULATION 30%		DERIVATION 20%		GROSS		SNO
								Mar 2023	Feb 2023	
1	ABIA	100,610,843.29	4,444.6157	44,446,156.95	2.469699%	35,780,904.63	180,837,904.86	145,085,996		1
2	ADAMAWA	100,610,843.29	4,968.5944	49,685,943.53	1.243138%	18,010,541.38	168,307,328.19	134,326,230		2
3	AKWA IBOM	100,610,843.29	6,148.1384	61,481,383.74	1.404773%	20,352,302.42	182,444,529.44	146,019,075		3
4	ANAMBRA	100,610,843.29	6,558.7620	65,587,620.40	4.679937%	67,802,753.06	234,001,216.75	189,190,287		4
5	BAUCHI	100,610,843.29	7,287.1413	72,871,413.38	1.018638%	14,757,990.44	188,240,247.10	151,500,115		5
6	BAYELSA	100,610,843.29	2,671.4094	26,714,094.47	0.762254%	11,043,504.75	138,368,442.50	111,106,749		6
7	BENUE	100,610,843.29	6,617.1223	66,171,223.43	1.193380%	17,289,645.07	184,071,711.78	147,729,740		7
8	BORNO	100,610,843.29	6,510.3966	65,103,966.37	1.395025%	20,211,072.43	185,925,882.09	148,102,545		8
9	CROSS RIV	100,610,843.29	4,530.8215	45,308,215.09	1.172628%	16,988,982.76	162,908,041.13	132,053,072		9
10	DELTA	100,610,843.29	6,427.5862	64,275,862.35	5.041689%	73,043,793.83	237,930,499.46	193,665,186		10
11	EBONYI	100,610,843.29	3,408.7438	34,087,438.48	0.793127%	11,490,795.05	146,189,076.82	116,518,763		11
12	EDO	100,610,843.29	5,047.3726	50,473,726.06	4.319325%	62,578,217.24	213,662,786.59	171,473,705		12
13	EKITI	100,610,843.29	3,739.2060	37,392,060.04	0.936020%	13,561,024.66	151,563,927.98	123,536,882		13
14	ENUGU	100,610,843.29	5,108.4837	51,084,837.41	2.430471%	35,212,569.52	186,908,250.22	152,618,418		14
15	GOMBE	100,610,843.29	3,691.6342	36,916,341.70	0.701844%	10,168,293.77	147,695,478.76	118,897,073		15
16	IMO	100,610,843.29	6,171.1786	61,711,785.55	2.204322%	31,936,127.69	194,258,756.52	158,971,543		16
17	JIGAWA	100,610,843.29	6,820.0707	68,200,707.19	0.611098%	8,853,565.82	177,665,116.29	142,466,507		17
18	KADUNA	100,610,843.29	9,514.3071	95,143,070.55	3.164610%	45,848,751.65	241,602,665.48	194,795,551		18
19	KANO	100,610,843.29	14,716.6108	147,166,108.00	4.534644%	65,697,749.89	313,474,701.18	252,952,123		19
20	KATSINA	100,610,843.29	9,084.6126	90,846,126.24	1.356540%	19,653,502.76	211,110,472.28	169,407,528		20
21	KEBBI	100,610,843.29	5,079.2032	50,792,032.17	0.898423%	13,016,320.48	164,419,195.94	131,079,625		21
22	KOGI	100,610,843.29	5,141.7149	51,417,148.61	1.346772%	19,511,987.33	171,539,979.22	136,713,078		22
23	KWARA	100,610,843.29	3,718.6249	37,186,249.48	1.874188%	27,153,163.03	164,950,255.80	132,446,872		23
24	LAGOS	100,610,843.29	14,136.1005	141,361,005.00	28.272948%	409,617,374.96	651,589,223.25	518,128,272		24
25	NASSARAW	100,610,843.29	2,922.2104	29,222,103.85	1.253288%	18,157,582.25	147,990,529.38	118,919,872		25
26	NIGER	100,610,843.29	6,195.2523	61,952,522.58	1.771220%	25,661,366.22	188,224,732.08	151,237,976		26
27	OGUN	100,610,843.29	5,846.8485	58,468,485.28	4.204870%	60,919,999.74	219,999,328.31	181,715,568		27
28	ONDO	100,610,843.29	5,396.6248	53,966,247.96	1.940350%	28,111,719.43	182,688,810.68	147,942,022		28
29	OSUN	100,610,843.29	5,369.1965	53,691,964.58	1.978146%	28,659,303.56	182,962,111.43	148,569,436		29
30	OYO	100,610,843.29	8,769.3977	87,693,976.70	5.572992%	80,741,289.25	269,046,109.23	207,594,197		30
31	PLATEAU	100,610,843.29	4,985.2358	49,852,357.90	1.647310%	23,866,159.66	174,329,360.85	140,432,003		31
32	RIVERS	100,610,843.29	8,132.3636	81,323,635.69	4.448952%	64,456,249.29	246,390,728.27	201,283,073		32
33	SOKOTO	100,610,843.29	5,798.0754	57,980,753.62	1.139413%	16,507,775.24	175,099,372.15	139,629,352		33
34	TARABA	100,610,843.29	3,608.2890	36,082,889.71	0.831196%	12,042,334.66	148,736,067.65	118,646,083		34
35	YOBE	100,610,843.29	3,640.9963	36,409,962.73	0.768192%	11,129,531.33	148,150,337.34	118,496,551		35
36	ZAMFARA	100,610,843.29	5,112.4798	51,124,798.19	0.618576%	8,961,898.04	160,697,539.52	129,165,879		36
<b>Grand Total</b>		<b>3,621,990,358.27</b>	<b>217,319.42</b>	<b>2,173,194,214.96</b>	<b>100.00%</b>	<b>1,448,796,143.31</b>	<b>7,243,980,716.54</b>	<b>5,822,416,946.33</b>		

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS =N=880127794.1 IS NOT INCLUDED IN THIS TABLE

**NON IMPORT EMT COLLECTION FOR THE MONTH**

SN	STATE	COLLECTIONS INDICES FOR DERIVATION			COLLECTIONS
		Mar 2023			Feb 2023
1	ABIA	350,981,250.00	2.3257	277,669,050.00	1
2	ADAMAWA	176,668,600.00	1.1706	131,781,950.00	2
3	AKWA IBOM	199,639,350.00	1.3228	153,338,150.00	3
4	ANAMBRA	665,089,250.00	4.4070	541,857,250.00	4
5	BAUCHI	144,763,750.00	0.9592	117,538,950.00	5
6	BAYELSA	108,327,700.00	0.7178	85,440,800.00	6
7	BENUE	169,597,200.00	1.1238	133,275,900.00	7
8	BORNO	198,254,000.00	1.3137	145,267,650.00	8
9	CROSS RIVER	166,647,950.00	1.1042	143,918,500.00	9
10	DELTA	716,499,550.00	4.7477	595,736,650.00	10
11	EBONYI	112,715,250.00	0.7469	80,428,450.00	11
12	EDO	613,840,850.00	4.0674	487,593,800.00	12
13	EKITI	133,022,500.00	0.8814	122,933,750.00	13
14	ENUGU	345,406,350.00	2.2887	299,072,950.00	14
15	GOMBE	99,742,600.00	0.6609	81,447,250.00	15
16	IMO	313,267,150.00	2.0758	277,748,350.00	16
17	JIGAWA	86,846,200.00	0.5755	66,093,250.00	17
18	KADUNA	449,738,550.00	2.9801	364,993,400.00	18
19	KANO	644,440,900.00	4.2702	524,242,850.00	19
20	KATSINA	192,784,700.00	1.2774	151,255,450.00	20
21	KEBBI	127,679,400.00	0.8460	91,482,450.00	21
22	KOGI	191,396,550.00	1.2682	141,481,350.00	22
23	KWARA	266,350,200.00	1.7649	211,368,700.00	23
24	LAGOS	4,018,009,600.00	26.6241	3,153,706,750.00	24
25	NASSARAWA	178,110,950.00	1.1802	141,932,200.00	25
26	NIGER	251,716,900.00	1.6679	200,503,450.00	26
27	OGUN	597,575,100.00	3.9596	524,778,650.00	27
28	ONDO	275,752,850.00	1.8272	230,936,250.00	28
29	OSUN	281,124,200.00	1.8628	239,198,300.00	29
30	OYO	792,005,650.00	5.2480	548,052,000.00	30
31	PLATEAU	234,107,400.00	1.5512	189,976,000.00	31
32	RIVERS	632,262,800.00	4.1895	536,447,300.00	32
33	SOKOTO	161,927,700.00	1.0730	118,491,400.00	33
34	TARABA	118,125,400.00	0.7827	85,529,250.00	34
35	YOBE	109,171,550.00	0.7234	81,510,450.00	35
36	ZAMFARA	87,908,850.00	0.5825	70,227,750.00	36
37	FCT-ABUJA	880,127,794.10	5.8319	782,770,350.00	37
Grand Total		15,091,626,544.10	100.00	12,130,026,950.00	
		15,091,626,544.10	100.00	12,130,026,950.00	

SOURCE: FEDERAL INLAND REVENUE SERVICE- EMT DIRECTORATE  
15 April 2023

Page-4

DBS

74



It pays to pay your tax

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

RETURNS OF ELECTRONIC MONEY TRANSFER LEVY FO THE MONTH OF MARCH, 2023

S/N	STATE	AMOUNT	% of Collection for Derivation
1	Abia	350,981,250.00	2.33
2	Adamawa	176,668,600.00	1.17
3	Akwa Ibom	199,639,350.00	1.32
4	Anambra	665,089,250.00	4.41
5	Bauchi	144,763,750.00	0.96
6	Bayelsa	108,327,700.00	0.72
7	Benue	169,597,200.00	1.12
8	Borno	198,254,000.00	1.31
9	Cross River	166,647,950.00	1.10
10	Delta	716,499,550.00	4.75
11	Ebonyi	112,715,250.00	0.75
12	Edo	613,840,850.00	4.07
13	Ekiti	133,022,500.00	0.88
14	Enugu	345,406,350.00	2.29
15	FCT	880,127,794.10	5.83
16	Gombe	99,742,600.00	0.66
17	Imo	313,267,150.00	2.08
18	Jigawa	86,846,200.00	0.58
19	Kaduna	449,738,550.00	2.98
20	Kano	644,440,900.00	4.27
21	Katsina	192,784,700.00	1.28
22	Kebbi	127,679,400.00	0.85
23	Kogi	191,396,550.00	1.27
24	Kwara	266,350,200.00	1.76
25	Lagos	4,018,009,600.00	26.62
26	Nasarawa	178,110,950.00	1.18
27	Niger	251,716,900.00	1.67
28	Ogun	597,575,100.00	3.96
29	Ondo	275,752,850.00	1.83
30	Osun	281,124,200.00	1.86
31	Oyo	792,005,650.00	5.25
32	Plateau	234,107,400.00	1.55
33	Rivers	632,262,800.00	4.19
34	Sokoto	161,927,700.00	1.07
35	Taraba	118,125,400.00	0.78
36	Yobe	109,171,550.00	0.72
37	Zamfara	87,908,850.00	0.58
	<b>TOTAL</b>	<b>15,091,626,544.10</b>	

Emerging & Special Tax Dept:

Prepared by: *D. N. N.*  
 Signature: *[Signature]*  
 Date: *14/4/2023*  
 Check by: *G. U. S.*  
 Signature: *[Signature]*  
 Date: *14/4/2023*

Revenue Accounting Dept:

Prepared by:  
 Signature:  
 Date:  
 Counter Reviewed by:  
 Signature:  
 Date:

Approved by:

Executive Chairmen FIRS:  
 Signature:  
 Date:

75