


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	75,132,233,297.81	223,657,294,286.79	298,789,527,584.60
AUGUST	82,463,009,971.57	263,263,943,328.69	345,726,953,300.26
SEPTEMBER			
OCTOBER			
NOVEMBER			
DECEMBER			
TOTAL	406,658,690,488.31	1,728,803,971,315.07	2,135,462,661,803.38

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

Aug 2023 Jul 2023

1	ABIA	2,235,700,964.68	2833999	987,650,164.92	0.08098	31,128,178.04	3,254,479,307.63	2,751,236,894.03	1
2	ADAMAWA	2,235,700,964.68	3168101	1,104,084,890.33	1.1238	431,977,628.06	3,771,763,483.07	2,939,260,842.22	2
3	AKWA IB	2,235,700,964.68	3920208	1,366,194,581.48	0.27271	104,827,067.73	3,706,722,613.88	3,228,978,427.76	3
4	ANAMBRA	2,235,700,964.68	4182032	1,457,440,385.30	0.75041	288,451,075.16	3,981,592,425.13	3,422,084,956.63	4
5	BAUCHI	2,235,700,964.68	4646465	1,619,295,533.81	0.16113	61,937,491.10	3,916,933,989.58	3,291,890,545.00	5
6	BAYELSA	2,235,700,964.68	1703358	593,621,172.63	0.51708	198,760,889.44	3,028,083,026.75	2,907,951,771.77	6
7	BENUE	2,235,700,964.68	4219244	1,470,408,787.17	0.23112	88,839,008.42	3,794,948,760.27	3,242,625,526.66	7
8	BORNO	2,235,700,964.68	4151193	1,446,692,977.33	0.60393	232,145,841.65	3,914,539,783.65	3,180,694,175.30	8
9	CROSS RI	2,235,700,964.68	2888966	1,006,806,193.77	0.22184	85,272,749.21	3,327,779,907.65	2,786,169,352.83	9
10	DELTA	2,235,700,964.68	4098391	1,428,291,452.13	2.59827	998,750,424.43	4,662,742,841.23	3,555,589,432.42	10
11	EBONYI	2,235,700,964.68	2173501	757,466,259.20	0.83542	321,126,923.34	3,314,294,147.21	2,569,962,138.93	11
12	EDO	2,235,700,964.68	3218332	1,121,590,420.66	1.35177	519,606,706.74	3,876,898,092.08	3,089,474,601.07	12
13	EKITI	2,235,700,964.68	2384212	830,899,155.22	0.22158	85,174,938.76	3,151,775,058.65	2,713,135,298.83	13
14	ENUGU	2,235,700,964.68	3257298	1,135,170,092.47	0.41902	161,068,583.63	3,531,939,640.77	2,977,651,431.79	14
15	GOMBE	2,235,700,964.68	2353879	820,328,088.52	0.88323	339,504,351.59	3,395,533,404.79	2,749,748,739.93	15
16	IMO	2,235,700,964.68	3934899	1,371,314,402.82	0.13129	50,467,757.12	3,657,483,124.62	3,078,167,947.87	16
17	JIGAWA	2,235,700,964.68	4348649	1,515,506,498.77	0.26494	101,840,116.90	3,853,047,580.35	3,331,176,520.01	17
18	KADUNA	2,235,700,964.68	6066562	2,114,200,096.67	0.57046	219,279,670.19	4,569,180,731.54	3,869,906,183.09	18
19	KANO	2,235,700,964.68	9383682	3,270,218,188.09	1.67587	644,188,680.02	6,150,107,832.78	5,256,961,453.61	19
20	KATSINA	2,235,700,964.68	5792578	2,018,716,526.36	0.44629	171,549,610.97	4,425,967,102.01	3,615,492,302.41	20
21	KEBBI	2,235,700,964.68	3238628	1,128,663,587.50	0.38675	148,661,459.24	3,513,026,011.41	2,861,355,617.12	21
22	KOGI	2,235,700,964.68	3278487	1,142,554,470.28	0.40125	154,237,860.22	3,532,493,295.18	2,976,349,577.69	22
23	KWARA	2,235,700,964.68	2371089	826,325,782.71	0.35245	135,480,086.87	3,197,506,834.26	2,684,663,670.73	23
24	LAGOS	2,235,700,964.68	9013534	3,141,221,412.42	44.7473	7,200,473,880.96	22,577,396,258.06	18,811,352,964.96	24
25	NASSARA	2,235,700,964.68	1863275	649,352,332.53	0.40332	155,032,122.29	3,040,085,419.49	2,471,956,509.01	25
26	NIGER	2,235,700,964.68	3950249	1,376,663,886.02	0.40143	154,305,065.81	3,766,669,916.51	3,281,261,005.06	26
27	Ogun	2,235,700,964.68	3728098	1,299,244,143.88	0.71238	273,830,852.55	3,808,775,961.11	3,208,380,848.39	27
28	ONDO	2,235,700,964.68	3441024	1,199,198,701.58	0.43775	168,268,127.05	3,603,167,793.31	3,109,283,219.42	28
29	OSUN	2,235,700,964.68	3423535	1,193,103,775.74	0.10041	38,597,967.26	3,467,402,707.68	2,985,176,463.24	29
30	OYO	2,235,700,964.68	5591589	1,948,671,752.53	5.92762	2,278,525,305.50	6,462,898,022.70	5,523,852,645.91	30
31	PLATEAU	2,235,700,964.68	3178712	1,107,782,829.50	0.34147	131,258,333.38	3,474,742,127.56	2,934,844,576.54	31
32	RIVERS	2,235,700,964.68	5185400	1,807,114,669.12	15.5150	5,963,844,098.37	10,006,659,732.16	9,417,381,280.59	32
33	SOKOTO	2,235,700,964.68	3696999	1,288,406,125.78	0.11125	42,762,856.19	3,566,869,946.65	2,990,021,201.10	33
34	TARABA	2,235,700,964.68	2300736	801,807,724.64	0.07025	27,002,341.61	3,064,511,030.93	2,607,994,661.47	34
35	YOBE	2,235,700,964.68	2321591	809,075,703.28	0.43506	167,234,297.79	3,212,010,965.75	2,700,034,308.01	35
36	ZAMFARA	2,235,700,964.68	3259846	1,136,058,071.83	0.04860	18,681,543.70	3,390,440,580.21	2,851,441,291.89	36
Grand Total		80,485,234,728.30	138568341	48,291,140,836.98	83.75	32,194,093,891.32	160,970,469,456.60	135,973,508,383.29	

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS 16.25% 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

Aug 2023

Aug 2023

Jul 2023

1	ABIA	2,37,434,487.42	68,414,568.78	0.080980466	18,249,649.10	1,940,098,705.30	0.00	1,940,098,705.30	1,640,163,240.20	1
2	ADAMAWA	,528,595,543.29	765,100,650.98	1.123796889	253,257,357.99	2,546,953,552.25	0.00	2,546,953,552.25	2,007,104,320.24	2
3	AKWA IBO	,256,498,182.95	946,735,502.68	0.272709337	61,457,410.05	3,264,691,095.67	0.00	3,264,691,095.67	2,815,652,264.49	3
4	ANAMBRA	,528,595,543.29	1,009,966,350.70	0.750410206	169,111,436.47	2,707,673,330.46	0.00	2,707,673,330.46	2,322,566,977.87	4
5	BAUCHI	,455,805,279.32	1,122,127,544.62	0.1611314	36,312,355.87	2,614,245,179.81	0.00	2,614,245,179.81	2,198,545,583.87	5
6	BAYELSA	,582,322,111.73	411,1363,247.15	0.517070716	116,528,390.51	1,110,213,749.38	0.00	1,110,213,749.38	1,144,601,344.99	6
7	BENUE	,674,176,071.22	1,018,953,098.73	0.231116139	52,084,022.64	2,745,213,192.59	0.00	2,745,213,192.59	2,340,931,160.62	7
8	BORNO	,965,337,127.09	1,002,518,690.73	0.603931217	136,101,128.17	3,103,956,945.99	0.00	3,103,956,945.99	2,548,307,360.86	8
9	CROSS RIV	,310,224,751.39	697,689,173.18	0.221838457	49,993,216.71	2,057,907,141.28	0.00	2,057,907,141.28	1,723,912,193.88	9
10	DELTA	,819,756,599.15	989,766,936.74	2.598265621	585,541,651.59	3,395,065,187.48	0.00	3,395,065,187.48	2,644,626,704.62	10
11	EBONYI	,946,273,431.56	524,903,413.75	0.835416962	188,268,444.71	1,659,445,290.02	0.00	1,659,445,290.02	1,267,232,393.78	11
12	EDO	,310,224,751.39	777,231,505.01	1.351765376	304,632,029.98	2,392,088,286.39	0.00	2,392,088,286.39	1,912,690,668.15	12
13	EKITI	,164,644,223.46	575,790,403.55	0.221584001	49,935,872.96	1,790,370,499.97	0.00	1,790,370,499.97	1,542,490,827.27	13
14	ENUGU	,237,434,487.42	786,641,846.40	0.419022564	94,430,362.35	2,118,506,696.18	0.00	2,118,506,696.18	1,786,502,550.32	14
15	GOMBE	,800,692,903.63	568,464,943.26	0.883226143	199,042,657.59	1,568,200,504.49	0.00	1,568,200,504.49	1,255,705,233.91	15
16	IMO	,965,337,127.09	950,283,398.93	0.131292698	29,587,946.23	2,945,208,472.25	0.00	2,945,208,472.25	2,481,289,633.11	16
17	JIGAWA	,965,337,127.09	1,050,204,580.21	0.264938736	59,706,237.70	3,075,247,945.00	0.00	3,075,247,945.00	2,643,007,759.63	17
18	KADUNA	,674,176,071.22	1,465,082,879.43	0.570459661	128,558,023.21	3,267,816,973.85	0.00	3,267,816,973.85	2,766,962,071.34	18
19	KANO	,202,771,614.51	2,266,171,819.26	1.675867424	377,671,232.38	5,846,614,666.15	0.00	5,846,614,666.15	4,976,788,916.48	19
20	KATSINA	,474,868,974.85	1,398,915,375.06	0.446289129	100,575,118.75	3,974,359,468.66	0.00	3,974,359,468.66	3,285,037,725.65	20
21	KEBBI	,528,595,543.29	782,133,016.30	0.386745226	87,156,384.86	2,397,884,944.45	0.00	2,397,884,944.45	1,963,352,642.46	21
22	KOGI	,528,595,543.29	791,759,018.39	0.401252325	90,425,685.14	2,410,780,246.82	0.00	2,410,780,246.82	2,032,329,372.35	22
23	KWARA	,164,644,223.46	572,621,181.40	0.35245367	79,428,485.72	1,816,693,890.58	0.00	1,816,693,890.58	1,525,313,345.33	23
24	LAGOS	,455,805,279.32	2,176,780,579.60	44.747315110	0,084,194,847.87	13,716,780,706.79	0.0013,716,780,706.79	1,476,661,640.16	0.0013,716,780,706.79	24
25	NASSARAW	,946,273,431.56	449,983,417.65	0.403318611	90,891,340.53	1,487,148,189.74	0.00	1,487,148,189.74	1,200,010,136.30	25
26	NIGER	,819,756,599.15	953,990,444.57	0.401427161	90,465,086.05	2,864,212,129.77	0.00	2,864,212,129.77	2,478,456,457.78	26
27	OGUN	,455,805,279.32	900,340,679.39	0.712375457	160,539,976.49	2,516,685,935.20	0.00	2,516,685,935.20	2,121,295,037.90	27
28	ONDO	,310,224,751.39	831,011,922.42	0.437572294	98,651,269.24	2,239,887,943.05	0.00	2,239,887,943.05	1,931,162,828.27	28
29	OSUN	,183,707,918.98	826,788,305.41	0.100413245	22,628,994.14	3,033,125,218.53	0.00	3,033,125,218.53	2,595,340,253.79	29
30	OYO	,402,078,710.88	1,350,376,261.33	5.927620979	1,335,840,704.48	5,088,295,676.69	0.00	5,088,295,676.69	4,341,905,395.57	30
31	PLATEAU	,237,434,487.42	767,663,221.74	0.341470709	76,953,380.38	2,082,051,089.55	0.00	2,082,051,089.55	1,758,879,156.70	31
32	RIVERS	,674,176,071.22	1,252,281,071.71	15.61503830	3,496,448,199.42	6,422,905,342.36	0.00	6,422,905,342.36	6,008,877,017.40	32
33	SOKOTO	,674,176,071.22	892,830,229.07	0.111248272	25,070,761.25	2,592,077,061.55	0.00	2,592,077,061.55	2,176,138,275.53	33
34	TARABA	,164,644,223.46	555,630,837.31	0.070247035	15,830,777.46	1,736,105,838.23	0.00	1,736,105,838.23	1,477,988,247.61	34
35	YOBE	,237,434,487.42	560,667,347.85	0.435062770	98,045,161.77	1,896,146,997.05	0.00	1,896,146,997.05	1,594,345,693.87	35
36	ZAMFARA	,019,063,695.53	787,257,191.83	0.048600343	10,952,507.94	1,817,273,395.29	0.00	1,817,273,395.29	1,527,751,480.25	36
37	FCT-ABUJA	,436,741,583.80	339,357,930.78	16.24653635	3,661,297,616.24	4,437,397,130.81	0.00	4,437,397,130.81	3,667,529,955.75	37
Grand Total		56,339,664,309.81	33,803,798,585.89	0.0809804660731	22,535,865,723.92	112,679,328,619.62	0.00	112,679,328,619.62	95,181,455,868.30	

DISTRIBUTION OF NET VAT TO STATE GOVERNMENTS AND LGCS

SNO	STATES	GROSS	DEDUCTION	STATE NET VAT	LGCS GROSS	LGCS NETVAT
1	ABIA	3,254,479,307.63	0.00	3,254,479,307.63	1,940,098,705.30	1,940,098,705.30
2	ADAMAWA	3,771,763,483.07	0.00	3,771,763,483.07	2,546,953,552.25	2,546,953,552.25
3	AKWA IBOM	3,706,722,613.88	0.00	3,706,722,613.88	3,264,691,095.67	3,264,691,095.67
4	ANAMBRA	3,981,592,425.13	0.00	3,981,592,425.13	2,707,673,330.46	2,707,673,330.46
5	BAUCHI	3,916,933,989.58	0.00	3,916,933,989.58	2,614,245,179.81	2,614,245,179.81
6	BAYELSA	3,028,083,026.75	0.00	3,028,083,026.75	1,110,213,749.38	1,110,213,749.38
7	BENUE	3,794,948,760.27	0.00	3,794,948,760.27	2,745,213,192.59	2,745,213,192.59
8	BORNO	3,914,539,783.65	0.00	3,914,539,783.65	3,103,956,945.99	3,103,956,945.99
9	CROSS RIVER	3,327,779,907.65	0.00	3,327,779,907.65	2,057,907,141.28	2,057,907,141.28
10	DELTA	4,662,742,841.23	0.00	4,662,742,841.23	3,395,065,187.48	3,395,065,187.48
11	EBONYI	3,314,294,147.21	0.00	3,314,294,147.21	1,659,445,290.02	1,659,445,290.02
12	EDO	3,876,898,092.08	0.00	3,876,898,092.08	2,392,088,286.39	2,392,088,286.39
13	EKITI	3,151,775,058.65	0.00	3,151,775,058.65	1,790,370,499.97	1,790,370,499.97
14	ENUGU	3,531,939,640.77	0.00	3,531,939,640.77	2,118,506,696.18	2,118,506,696.18
15	GOMBE	3,395,533,404.79	0.00	3,395,533,404.79	1,568,200,504.49	1,568,200,504.49
16	IMO	3,657,483,124.62	0.00	3,657,483,124.62	2,945,208,472.25	2,945,208,472.25
17	JIGAWA	3,853,047,580.35	0.00	3,853,047,580.35	3,075,247,945.00	3,075,247,945.00
18	KADUNA	4,569,180,731.54	0.00	4,569,180,731.54	3,267,816,973.85	3,267,816,973.85
19	KANO	6,150,107,832.78	0.00	6,150,107,832.78	5,846,614,666.15	5,846,614,666.15
20	KATSINA	4,425,967,102.01	0.00	4,425,967,102.01	3,974,359,468.66	3,974,359,468.66
21	KEBBI	3,513,026,011.41	0.00	3,513,026,011.41	2,397,884,944.45	2,397,884,944.45
22	KOGI	3,532,493,295.18	0.00	3,532,493,295.18	2,410,780,246.82	2,410,780,246.82
23	KWARA	3,197,506,834.26	0.00	3,197,506,834.26	1,816,693,890.58	1,816,693,890.58
24	LAGOS	22,577,396,258.06	8,717,853,446.50	13,859,542,811.56	13,716,780,706.79	13,716,780,706.79
25	NASSARAWA	3,040,085,419.49	0.00	3,040,085,419.49	1,487,148,189.74	1,487,148,189.74
26	NIGER	3,766,669,916.51	0.00	3,766,669,916.51	2,864,212,129.77	2,864,212,129.77
27	OGUN	3,808,775,961.11	0.00	3,808,775,961.11	2,516,685,935.20	2,516,685,935.20
28	ONDO	3,603,167,793.31	0.00	3,603,167,793.31	2,239,887,943.05	2,239,887,943.05
29	OSUN	3,467,402,707.68	0.00	3,467,402,707.68	3,033,125,218.53	3,033,125,218.53
30	OYO	6,462,898,022.70	0.00	6,462,898,022.70	5,088,295,676.69	5,088,295,676.69
31	PLATEAU	3,474,742,127.56	0.00	3,474,742,127.56	2,082,051,089.55	2,082,051,089.55
32	RIVERS	10,006,659,732.16	0.00	10,006,659,732.16	6,422,905,342.36	6,422,905,342.36
33	SOKOTO	3,566,869,946.65	0.00	3,566,869,946.65	2,592,077,061.55	2,592,077,061.55
34	TARABA	3,064,511,030.93	0.00	3,064,511,030.93	1,736,105,838.23	1,736,105,838.23
35	YOBE	3,212,010,965.75	0.00	3,212,010,965.75	1,896,146,997.05	1,896,146,997.05
36	ZAMFARA	3,390,440,580.21	0.00	3,390,440,580.21	1,817,273,395.29	1,817,273,395.29
37	FCT-ABUJA	0.00	0.00	0.00	4,437,397,130.81	4,437,397,130.81
Grand Total		160,970,469,456.60	8,717,853,446.50	152,252,616,010.10	112,679,328,619.62	112,679,328,619.62

GROSS SUMMARY OF STATUTORY REVENUE ALLOCATION AND VAT

GRANDSUM

FEDERATION ACCOUNT: August, 2023

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1			2		3		STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS				10		11
SNO	STATES		GROSS STATUTORY + MIN REVENUE		NET STATUTORY + MINERAL REVENUE		NET VAT SHARED		LGCs GROSS STATUTORY REVENUE		LGCs NET STATUTORY		NET VAT TO LG/GOVT		TOTAL PAID (5+6+8+9)	SNO
1	ABIA	17	2,277,693,378.59	1,844,573,221.95	3,254,479,307.63	1,404,982,061.67	1,227,224,027.79	1,940,098,705.30	8,266,375,262.67	1						
2	ADAMAWA	21	2,306,449,740.51	1,666,621,466.63	3,771,763,483.07	1,772,183,223.01	1,551,533,250.55	2,546,953,552.25	9,536,871,752.50	2						
3	AKWA IBOM	31	5,110,388,913.23	3,399,050,936.36	3,706,722,613.88	2,360,443,914.69	2,042,168,237.88	3,264,691,095.67	12,412,632,883.79	3						
4	ANAMBRA	21	2,412,082,716.53	2,178,690,163.42	3,981,592,425.13	1,781,760,289.03	1,560,831,372.91	2,707,673,330.46	10,428,787,291.92	4						
5	BAUCHI	20	2,769,538,171.14	780,149,535.48	3,916,933,989.58	2,022,650,516.20	1,802,754,569.64	2,614,245,179.81	9,114,083,274.52	5						
6	BAYELSA	8	4,806,084,798.32	3,576,453,616.38	3,028,083,026.75	823,292,795.84	734,919,875.78	1,110,213,749.38	8,449,670,288.29	6						
7	BENUE	23	2,596,621,069.56	2,274,230,981.74	3,794,948,760.27	2,200,956,804.68	1,951,719,901.74	2,745,213,192.59	10,766,112,836.34	7						
8	BORNO	27	2,876,684,012.88	2,642,209,273.17	3,914,539,763.65	2,389,579,515.74	2,102,651,988.31	3,103,956,945.99	11,763,357,991.12	8						
9	CROSS RIVER	18	2,328,280,397.10	805,022,327.32	3,327,779,907.65	1,540,486,651.82	1,350,732,692.53	2,057,907,141.28	7,541,442,068.78	9						
10	DELTA	25	7,058,519,569.42	4,827,197,770.65	4,662,742,841.23	1,973,912,704.69	1,715,190,357.14	3,395,065,187.48	14,600,196,156.50	10						
11	EBONYI	13	2,071,417,613.04	1,414,727,790.94	3,314,294,147.21	1,139,552,744.71	990,326,893.49	1,659,445,290.02	7,378,794,121.66	11						
12	EDO	18	2,787,127,362.40	1,873,981,419.79	3,876,898,092.08	1,510,310,389.75	1,321,435,350.71	2,392,088,286.39	9,464,403,148.96	12						
13	EKITI	16	2,070,248,724.16	1,022,936,152.92	3,151,775,058.65	1,199,241,219.89	1,035,524,827.49	1,790,370,499.97	7,000,606,539.03	13						
14	ENUGU	17	2,328,481,343.42	1,923,763,899.67	3,531,939,640.77	1,534,497,809.78	1,352,967,472.55	2,118,506,696.18	8,927,177,709.16	14						
15	GOMBE	11	2,180,878,505.62	747,508,952.01	3,395,533,404.79	1,051,438,970.99	932,273,447.36	1,568,200,504.49	6,643,516,308.65	15						
16	IMO	27	2,554,630,893.35	693,272,162.67	3,657,483,124.62	2,056,568,411.29	1,779,340,236.41	2,945,208,472.25	9,075,303,995.95	16						
17	JIGAWA	27	2,589,281,871.13	2,379,293,316.67	3,853,047,580.35	2,160,618,748.52	1,880,359,981.30	3,075,247,945.00	11,187,948,823.32	17						
18	KADUNA	23	3,033,644,872.54	1,026,153,348.09	4,569,180,731.54	2,429,820,371.78	2,173,917,539.70	3,267,816,973.85	11,037,068,593.18	18						
19	KANO	44	3,672,564,853.53	2,609,698,765.70	6,150,107,832.78	3,868,482,281.40	2,888,979,244.83	5,846,614,666.15	17,495,400,509.46	19						
20	KATSINA	34	2,846,133,240.46	1,710,639,660.91	4,425,967,102.01	2,945,141,407.94	2,585,688,137.71	3,974,359,468.66	12,696,654,369.29	20						
21	KEBBI	21	2,444,842,653.06	2,158,402,786.69	3,513,026,011.41	1,858,700,357.34	1,635,530,468.35	2,397,884,944.45	9,704,844,210.90	21						
22	KOGI	21	2,559,012,183.21	1,662,648,512.42	3,532,493,295.18	1,921,102,966.35	1,696,115,525.64	2,410,780,246.82	9,302,037,580.06	22						
23	KWARA	16	2,061,018,755.26	1,120,130,449.26	3,197,506,834.26	1,359,381,574.47	1,191,000,899.90	1,816,693,890.58	7,325,332,074.00	23						
24	LAGOS	20	3,101,719,288.81	380,454,729.60	13,859,542,811.56	2,315,701,330.31	2,087,269,923.15	3,716,780,706.79	30,044,048,171.09	24						
25	NASSARAWA	13	2,135,219,859.07	1,877,244,260.96	3,040,085,419.49	1,212,802,659.79	1,072,838,843.33	1,487,148,189.74	7,477,316,713.53	25						
26	NIGER	25	2,742,594,840.41	1,488,021,392.73	3,766,669,916.51	2,244,804,171.15	1,978,191,780.89	2,864,212,129.77	10,097,095,219.89	26						
27	OGUN	20	2,151,078,140.73	137,328,970.60	3,808,775,961.11	1,601,435,179.30	1,393,807,640.62	2,516,685,935.20	7,856,598,507.53	27						
28	ONDO	18	2,572,499,705.02	1,587,512,583.68	3,603,167,793.31	1,529,471,894.12	1,340,038,753.00	2,239,887,943.05	8,770,607,073.04	28						
29	OSUN	30	2,111,644,602.75	566,525,685.00	3,467,402,707.68	2,071,708,350.55	1,768,891,637.23	3,033,125,218.53	8,836,945,248.44	29						
30	OYO	33	2,596,907,965.27	731,672,103.64	6,462,898,022.70	2,613,298,440.56	2,271,559,689.26	5,088,295,676.69	14,554,425,492.29	30						
31	PLATEAU	17	2,417,806,893.88	596,910,792.90	3,474,742,127.56	1,638,187,976.96	1,453,637,537.78	2,082,051,089.55	7,607,341,547.78	31						
32	RIVERS	23	5,220,376,408.64	4,557,147,885.40	10,006,659,732.16	2,030,824,813.50	1,786,349,036.52	6,422,905,342.36	22,773,061,996.45	32						
33	SOKOTO	23	2,551,730,218.33	1,395,028,420.71	3,566,869,946.65	2,045,153,479.05	1,800,454,537.05	2,592,077,061.55	9,354,429,965.96	33						
34	TARABA	16	2,230,318,824.44	1,835,289,956.95	3,064,511,030.93	1,532,849,374.74	1,359,416,239.96	1,736,105,838.23	7,995,323,066.07	34						
35	YOBE	17	2,299,172,403.11	1,743,536,044.36	3,212,010,965.75	1,541,145,711.39	1,359,421,745.96	1,896,146,997.05	8,211,115,753.12	35						
36	ZAMFARA	14	2,304,068,968.99	1,235,980,648.98	3,390,440,580.21	1,392,528,172.96	1,239,280,443.04	1,817,273,395.29	7,682,975,067.51	36						
37	FCT-ABUJA	6	0.00	0.00	0.00	615,036,918.39	548,628,083.05	4,437,397,130.81	4,986,225,213.87	37						
38	SOKO	0	68,531,908.87	68,531,908.87	0.00	0.00	0.00	0.00	68,531,908.87	38						

1			2			3			4			5			6			7			8			9			10			11		
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/GOVT			TOTAL PAID (5+6+8+9)			SNO					
SUB-TOTAL C/F			774			102,245,275,646.78			62,538,541,895.23			152,252,616,010.10			67,689,854,204.33			58,964,172,190.55			112,679,328,619.62			386,434,658,715.50								
SUB-TOTAL B/F			774			102,245,275,646.78			62,538,541,895.23			152,252,616,010.10			67,689,854,204.33			58,964,172,190.55			112,679,328,619.62			386,434,658,715.50								
39 NNPC REMITTANCE NOT DISTRIBUTED			0			110,470,260,117.98			110,470,260,117.98			0.00			0.00			0.00			0.00			110,470,260,117.98			39					
40 TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT			0			300,000,000,000.00			300,000,000,000.00			0.00			0.00			0.00			0.00			300,000,000,000.00			40					
41 FCT-ABUJA			6			3,285,915,262.64			3,188,790,363.64			3,219,409,389.13			0.00			0.00			0.00			6,408,199,752.77			41					
42 1 Federal Government			0			169,816,100,256.31			82,478,908,135.79			45,071,731,447.85			0.00			0.00			0.00			127,550,639,583.63			42					
43 Cost Of Collection - FIRS			0			22,561,431,690.67			22,561,431,690.67			0.00			0.00			0.00			0.00			22,561,431,690.67			43					
44 Cost Of Collection - NCS			0			15,864,796,914.95			15,864,796,914.95			0.00			0.00			0.00			0.00			15,864,796,914.95			44					
45 Cost Of Collection - FIRS & NCS (VAT)			0			0.00			0.00			13,829,078,132.01			0.00			0.00			0.00			13,829,078,132.01			45					
46 TRANSFER TO NMDPRA			0			7,401,218,999.47			7,401,218,999.47			0.00			0.00			0.00			0.00			7,401,218,999.47			46					
47 LESS FIRS REFUND ON COST OF COLLECTION			0			186,623,287.39			186,623,287.39			0.00			0.00			0.00			0.00			186,623,287.39			47					
48 Cost of Collection - NUPRC			0			5,912,296,449.38			5,912,296,449.38			0.00			0.00			0.00			0.00			5,912,296,449.38			48					
49 3%VAT FOR NORTH EAST COMMISSION			0			0.00			0.00			9,956,936,255.05			0.00			0.00			0.00			9,956,936,255.05			49					
50 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			50					
51 13% Derivation Refund on withdrawals from ECA			0			65,225,994,323.63			65,225,994,323.63			0.00			0.00			0.00			0.00			65,225,994,323.63			51					
52 LESS REFUND TO NUPRC ON COST OF COLLECTION			0			3,112,025,107.69			3,112,025,107.69			0.00			0.00			0.00			0.00			3,112,025,107.69			52					
53 ECOLOGICAL FUNDS DISTRIBUTION STATES			0			0.00			2,365,858,981.90			0.00			0.00			1,971,549,151.58			0.00			4,337,408,133.48			53					
54 TOTAL DEDUCTIONS			0			0.00			124,775,191,779.14			8,717,853,446.50			0.00			6,754,132,862.21			0.00			140,247,178,087.85			54					
SUB-TOTAL C/F			6			721,999,741,252.49			761,706,475,004.00			80,795,008,670.54			0.00			8,725,682,013.79			0.00			851,227,165,688.33								
SUB-TOTAL B/F			6			721,999,741,252.49			761,706,475,004.00			80,795,008,670.54			0.00			8,725,682,013.79			0.00			851,227,165,688.33								
GRAND-TOTAL						824,245,016,899.27			824,245,016,899.24			233,047,624,680.64			67,689,854,204.33			67,689,854,204.33			67,689,854,204.33			1,237,661,824,403.83								

TOTAL FUNDS!!:

1,237,661,824,403.86

AS ON PAGE 17!!

Total-Statutory-for FGN,States and Others

824,245,016,899.24

ACCT BALANCED!!

0.00

Total-Statutory- for LGCs

67,689,854,204.33

Total-Statutory-Shared

891,934,871,103.57

Total-VAT-Shared

345,726,953,300.26

TOTAL FUNDS SHARED!!:

1,237,661,824,403.86

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

SCHEDULE I

SN	DESCRIPTION	Aug 2022	Jul 2022	VARIANCE
1	Domestic Crude Oil Receipts	0.00	562,842,556.25	-562,842,556.25
2	(1) PETROLEUM PROFIT TAX (PPT)	137,658,436,887.16	191,701,501,104.90	-54,043,064,217.74
3	(11) ROYALTY (CRUDE)	120,333,004,324.21	126,096,857,680.05	-5,763,853,355.84
4	(111) RENT	875,421,277.72	1,010,085,688.02	-134,664,410.30
5	(IV) PENALTY FOR GAS FLARED	3,737,588,893.66	5,240,215,867.09	-1,502,626,973.43
6	(D) MISCELLANEOUS OIL REVENUE	891,963,258.30	1,254,470,626.64	-362,507,368.34
7	GAS SALES ROYALTY DPR	2,457,199,051.18	154,666,915,097.02	-152,209,716,045.84
8	ROYALTIES (GAS)	3,157,178,253.81	4,536,321,428.97	-1,379,143,175.16
9	REFUND OF COST OF COLLECTION ON GAS INCOME TO FIRS	-2,955,662,056.31	0.00	-2,955,662,056.31
10	Cost of Collection - DPR	0.00	11,972,857,718.55	11,972,857,718.55
11	Cost of Collection - NUPRC	-5,499,429,666.41	0.00	-5,499,429,666.41
12	OIL AND GAS REVENUE VALUE SHORT FALL	0.00	-562,842,556.25	562,842,556.25
13	13% Refunds On Subsidy, Priority Projects And Police Trust Fund 2022	-58,341,675,490.14	-41,492,903,768.72	-16,848,771,721.42
14	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
15	13% Derivation Refund on withdrawals from ECA	-26,689,279,744.21	-26,527,075,168.47	-162,204,575.74
NON MINERAL REVENUE				
16	(1) CUSTOMS & EXCISE DUTIES,ETC.	175,660,718,793.66	137,687,527,317.75	37,973,191,475.91
17	Cost Of Collection - NCS	-12,296,250,315.56	-9,638,126,912.24	-2,658,123,403.32
18	LESS REFUNDS - FIRS	-4,000,000,000.00	-4,000,000,000.00	0.00
19	(B) COMPANIES INCOME TAX ETC.	209,588,849,904.85	444,651,235,527.91	-235,062,385,623.06
20	Cost Of Collection - FIRS	-8,444,960,810.44	-18,033,375,816.71	9,588,415,006.27
21	TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT	-80,000,000,000.00	-160,000,000,000.00	80,000,000,000.00
22	LESS REFUNDS ON COST OF COLLECTION - FIRS	-100,000,000.00	-100,000,000.00	0.00
OTHER NON-MINERAL REVENUE				
23	OTHER NON-MINERAL REVENUE	20,000,000,000.00	0.00	20,000,000,000.00
VAT				
24	VAT FOR DISTRIBUTION	231,171,362,639.23	190,256,219,766.09	40,915,142,873.14
25	Cost Of Collection - FIRS & NCS (VAT)	-9,246,854,505.57	-7,610,248,790.64	-1,636,605,714.93
26	3%VAT FOR NORTH EAST COMMISSION	-6,657,735,244.01	-5,479,379,129.26	-1,178,356,114.75
GRAND TOTAL				
		235,266,772,889.65	177,166,591,846.19	58,100,181,043.46
		673,136,796,598.75	954,084,303,947.47	-280,947,507,348.72

Pages 51 - 54 are relevant pages for Distribution of FOREX Equalization. There will be no Distribution of FOREX Equalization for the Month of September, 2023 (August, 2023 Account).

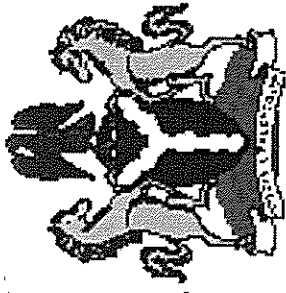
OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION
Detailed Computation based on the Allocation of Revenue (Fed. A/c, etc) Modification Order 2002

FEDERATION ACCOUNT: August, 2023

Aug 2023

1	EXCHANGE DIFFERENCE NON MINERAL REVENUE	136,756,832,352.33
2	EXCHANGE DIFFERENCE	94,794,747,974.58
3	DED EXCHANGE DIFFERENCE DEDUCTION AT SOURCE	-2,279,304,730.75
	TOTAL FUNDS AVAILABLE FOR DISTRIBUTI	229,272,275,596.16

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BENEFICIARY	EXCHANGE DIFFERENCE REVENUE		NET SHARE		ECOLOGY SHARE	
	MINERAL REVENUE	NON MINERAL REV				
1 .1Federal Government	45.8316%	42,401,307,885.74	52.6800%	72,043,499,283.21	114,444,807,168.95	0.00
2 State Governments	23.2464%	21,506,509,998.23	26.7200%	36,541,425,604.54	56,483,769,673.36	1,564,165,929.42
3 Local Governments	17.9220%	16,580,617,738.16	20.6000%	28,171,907,464.58	43,449,053,594.89	1,303,471,607.85
4 13% Derivation Share	13.0000%	12,027,007,621.70	0.0000%	0.00	12,027,007,621.70	0.00
Grand Total	100.00%	92,515,443,243.83	100.00%	136,756,832,352.33	226,404,638,058.90	2,867,637,537.26

DISTRIBUTION OF FGN SHARE OF EXCHANGE DIFFERENCE REVENUE

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	.1Federal Government	48.5	105,363,954,967.61	105,363,954,967.61
2	1.46% Deriv. & Ecology FGN Share	1	2,172,452,679.74	2,172,452,679.74
3	FCT-ABUJA	1	2,172,452,679.74	2,172,452,679.74
4	0.72% STABILIZATION ACCOUNT	0.5	1,086,226,339.87	1,086,226,339.87
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	3,649,720,501.97	3,649,720,501.97
		52.68	114,444,807,168.95	114,444,807,168.95

GROSS ALLOCATION TO STATE GOVERNMENTS

S/N	STATE	OIL DERIVATION (13%)	GROSS DERIVATION ON OIL USING NEW INDICES	GAS DERIVATION (13%)	GROSS DERIVATION ON GAS USING NEW INDICES	TOTAL MINERAL REVENUE Aug 2023	S/N
1	ABIA	0.00952284	114,531,274.07	0.00000000	0.00	114,531,274.07	1
2	ADAMAWA	0.00000000	0.00	0.00000000	0.00	0.00	2
3	AKWA IBOM	0.20445522	2,458,984,503.67	0.00000000	0.00	2,458,984,503.67	3
4	ANAMBRA	0.00922201	110,913,172.53	0.00000000	0.00	110,913,172.53	4
5	BAUCHI	0.00000000	0.00	0.00000000	0.00	0.00	5
6	BAYELSA	0.17180730	2,066,327,690.93	0.00000000	0.00	2,066,327,690.93	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	0.35743717	4,298,899,583.50	0.00000000	0.00	4,298,899,583.50	10
11	EBONYI	0.00000000	0.00	0.00000000	0.00	0.00	11
12	EDO	0.03191812	383,879,496.56	0.00000000	0.00	383,879,496.56	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	0.01289052	155,034,432.80	0.00000000	0.00	155,034,432.80	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	0.03204181	385,367,099.10	0.00000000	0.00	385,367,099.10	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	0.17028887	2,048,065,571.06	0.00000000	0.00	2,048,065,571.06	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
42	SOKU	0.00041613	5,004,797.48	0.00000000	0.00	5,004,797.48	42
		0%	12,027,007,621.70	0%	0.00	12,027,007,621.70	

S/NO	STATE	GROSS STATUTORY	STATES SHARE	ECOLOGY	DERIVATIN REVENUE	TOTAL DEDUCTION	TOTAL-NET
1	ABIA	1,433,397,134.79	1,394,772,661.10	38,624,473.69	114,531,274.07	0.00	1,509,303,935.17
2	ADAMAWA	1,524,888,055.30	1,483,798,257.40	41,089,797.90	0.00	0.00	1,483,798,257.40
3	AKWA IBOM	1,539,058,720.15	1,497,587,077.99	41,471,642.16	2,458,984,503.67	0.00	3,956,571,581.66
4	ANAMBRA	1,522,031,357.05	1,481,018,536.05	41,012,821.00	110,913,172.53	0.00	1,591,931,708.58
5	BAUCHI	1,831,054,716.56	1,781,714,918.81	49,339,797.75	0.00	0.00	1,781,714,918.81
6	BAYELSA	1,354,460,045.46	1,317,962,619.09	36,497,426.37	2,086,327,690.93	0.00	3,384,290,310.01
7	BENUE	1,716,732,163.54	1,670,472,913.62	46,259,249.92	0.00	0.00	1,670,472,913.62
8	BORNO	1,901,893,205.42	1,850,644,586.11	51,248,619.31	0.00	0.00	1,850,644,586.11
9	CROSS RIVER	1,539,321,193.33	1,497,842,478.54	41,478,714.79	0.00	0.00	1,497,842,478.54
10	DELTA	1,554,284,887.59	1,512,402,959.48	41,881,928.11	4,298,899,583.50	0.00	5,811,302,542.98
11	EBONYI	1,369,486,723.59	1,332,596,063.38	36,902,660.22	0.00	0.00	1,332,596,063.38
12	EDO	1,431,345,654.91	1,392,776,480.62	38,569,194.29	383,879,496.56	0.00	1,776,655,957.18
13	EKITI	1,388,725,923.45	1,331,844,087.19	56,881,836.26	0.00	0.00	1,331,844,087.19
14	ENUGU	1,539,454,047.14	1,497,971,752.46	41,482,294.68	0.00	0.00	1,497,971,752.46
15	GOMBE	1,441,867,787.04	1,403,015,062.24	38,852,724.80	0.00	0.00	1,403,015,062.24
16	IMO	1,591,588,832.44	1,548,682,247.14	42,886,585.31	155,034,432.80	0.00	1,703,716,679.94
17	JIGAWA	1,711,879,919.92	1,665,751,419.08	46,128,500.84	0.00	0.00	1,665,751,419.08
18	KADUNA	2,005,666,435.69	1,951,621,531.74	54,044,903.96	0.00	0.00	1,951,621,531.74
19	KANO	2,428,082,511.01	2,362,655,137.95	65,427,373.05	0.00	0.00	2,362,655,137.95
20	KATSINA	1,881,694,842.92	1,830,990,490.86	50,704,352.05	0.00	0.00	1,830,990,490.86
21	KEBBI	1,616,385,257.93	1,572,829,966.55	43,555,291.38	0.00	0.00	1,572,829,966.55
22	KOGI	1,691,867,393.86	1,646,278,152.70	45,589,241.15	0.00	0.00	1,646,278,152.70
23	KWARA	1,362,623,614.31	1,325,906,211.53	36,717,402.78	0.00	0.00	1,325,906,211.53
24	LAGOS	2,050,673,197.35	1,995,415,536.34	55,257,661.01	0.00	0.00	1,995,415,536.34
25	NASSARAWA	1,411,680,992.37	1,373,641,684.19	38,039,308.18	0.00	0.00	1,373,641,684.19
26	NIGER	1,813,241,380.99	1,764,381,583.30	48,859,797.69	0.00	0.00	1,764,381,583.30
27	OGUN	1,422,165,549.59	1,383,843,723.40	38,321,826.19	0.00	0.00	1,383,843,723.40
28	ONDO	1,424,983,018.81	1,386,585,272.80	38,397,746.02	385,367,099.10	0.00	1,771,952,371.90
29	OSUN	1,396,094,428.25	1,358,475,117.31	37,619,310.94	0.00	0.00	1,358,475,117.31
30	OYO	1,716,921,842.00	1,670,657,480.98	46,264,361.01	0.00	0.00	1,670,657,480.98
31	PLATEAU	1,598,510,814.15	1,555,437,169.45	43,073,644.69	0.00	0.00	1,555,437,169.45
32	RIVERS	1,650,883,425.99	1,606,398,543.26	44,484,882.74	2,048,085,571.06	0.00	3,654,464,114.31
33	SOKOTO	1,687,052,989.68	1,641,593,477.98	45,459,511.70	0.00	0.00	1,641,593,477.98
34	TARABA	1,474,554,799.60	1,434,821,287.03	39,733,512.56	0.00	0.00	1,434,821,287.03
35	YOBE	1,520,076,710.54	1,479,116,559.66	40,960,150.88	0.00	0.00	1,479,116,559.66
36	ZAMFARA	1,523,314,030.08	1,482,266,646.03	41,047,384.04	0.00	0.00	1,482,266,646.03
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00
42	SOKU	0.00	0.00	0.00	5,004,797.48	0.00	5,004,797.48
1		58,047,935,602.78	56,483,769,673.36	1,564,165,929.42	12,027,007,621.70	0.00	68,510,777,295.06

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	1,547,928,408.86	1,509,303,935.17	38,624,473.69	928,890,981.72	901,835,904.58	27,055,077.14	65,679,550.83	1
2	ADAMAWA	1,524,888,055.30	1,483,798,257.40	41,089,797.90	1,171,662,655.86	1,137,536,559.09	34,126,086.77	75,215,894.67	2
3	AKWA IBOM	3,998,043,223.82	3,956,571,581.66	41,471,642.16	1,560,585,807.48	1,515,131,851.92	45,453,955.56	86,925,597.72	3
4	ANAMBRA	1,632,944,529.58	1,591,931,708.58	41,012,821.00	1,177,994,445.07	1,143,683,927.25	34,310,517.82	75,323,338.82	4
5	BAUCHI	1,831,054,716.56	1,781,714,918.81	49,339,797.75	1,337,256,805.57	1,298,307,578.22	38,949,227.35	88,289,025.10	5
6	BAYELSA	3,420,787,736.39	3,384,290,310.02	36,497,426.37	544,312,467.92	528,458,706.72	15,853,761.20	52,351,187.58	6
7	BENUE	1,716,732,163.54	1,670,472,913.62	46,259,249.92	1,455,142,370.00	1,412,759,582.52	42,382,787.48	88,642,037.39	7
8	BORNO	1,901,893,205.42	1,850,644,586.11	51,248,619.31	1,579,848,542.43	1,533,833,536.34	46,015,006.09	97,263,625.40	8
9	CROSS RIVER	1,539,321,193.33	1,497,842,478.54	41,478,714.79	1,018,478,596.54	988,814,171.40	29,664,425.14	71,143,139.93	9
10	DELTA	5,853,184,471.09	5,811,302,542.98	41,881,928.11	1,305,034,249.27	1,267,023,542.98	38,010,706.29	79,892,634.40	10
11	EBONYI	1,359,498,723.59	1,332,596,063.37	36,902,660.22	753,404,827.46	731,460,997.54	21,943,829.93	58,846,490.14	11
12	EDO	1,815,225,151.47	1,776,655,957.18	38,569,194.29	998,527,838.12	969,444,503.03	29,083,335.09	67,652,529.38	12
13	EKITI	1,368,725,923.45	1,331,844,087.19	36,881,836.26	792,867,314.43	769,774,091.68	23,093,222.75	59,975,059.01	13
14	ENUGU	1,539,454,047.14	1,497,971,752.46	41,482,294.68	1,014,519,128.65	984,970,027.81	29,548,100.83	71,031,395.52	14
15	GOMBE	1,441,867,787.04	1,403,015,062.24	38,852,724.80	695,149,215.52	674,902,150.99	20,247,064.53	59,098,789.33	15
16	IMO	1,746,603,265.24	1,703,716,679.93	42,886,585.31	1,359,681,310.28	1,320,078,942.02	39,602,368.26	82,488,953.57	16
17	JIGAWA	1,711,879,919.92	1,665,751,419.08	46,128,500.84	1,428,473,234.77	1,386,867,218.23	41,606,016.55	87,734,517.38	17
18	KADUNA	2,005,666,435.69	1,951,621,531.73	54,044,903.96	1,606,453,414.69	1,559,663,509.40	46,789,905.28	100,834,809.24	18
19	KANO	2,428,082,511.01	2,362,655,137.96	65,427,373.05	2,557,611,518.44	2,463,117,979.07	74,493,539.37	139,920,912.42	19
20	KATSINA	1,861,694,842.92	1,830,990,490.87	50,704,352.05	1,947,153,183.20	1,890,439,983.69	56,713,199.51	107,417,551.57	20
21	KEBBI	1,616,385,257.93	1,572,829,966.55	43,555,291.38	1,228,862,664.34	1,193,070,547.90	35,792,116.44	79,347,407.82	21
22	KOGI	1,691,867,393.86	1,646,278,152.71	45,589,241.15	1,270,119,575.96	1,233,125,801.90	36,993,774.06	82,583,015.21	22
23	KWARA	1,362,623,614.31	1,325,906,211.53	36,717,402.78	898,742,638.57	872,565,668.51	26,176,970.06	62,894,372.84	23
24	LAGOS	2,050,673,197.35	1,995,415,536.34	55,257,661.01	1,531,004,658.89	1,486,412,290.19	44,592,366.71	99,850,029.71	24
25	NASSARAWA	1,411,680,992.37	1,373,641,684.19	38,039,308.18	801,833,335.82	778,478,966.82	23,354,369.00	61,393,677.18	25
26	NIGER	1,813,241,380.99	1,764,381,583.30	48,859,797.69	1,484,131,653.49	1,440,904,517.95	43,227,135.54	92,086,933.23	26
27	OGUN	1,422,165,549.59	1,383,843,723.40	38,321,826.19	1,058,774,155.52	1,027,936,073.32	30,838,082.20	69,159,908.39	27
28	ONDO	1,810,350,117.91	1,771,952,371.89	38,397,746.02	1,011,196,290.68	981,743,971.54	29,452,319.15	67,850,065.16	28
29	OSUN	1,396,094,428.25	1,358,475,117.31	37,619,310.94	1,369,690,942.03	1,329,797,031.09	39,893,910.93	77,513,221.87	29
30	OYO	1,716,921,842.00	1,670,657,480.99	46,264,361.01	1,727,758,254.14	1,677,435,198.20	50,323,055.95	96,587,416.96	30
31	PLATEAU	1,598,510,814.15	1,555,437,169.46	43,073,644.69	1,063,072,930.02	1,051,527,116.52	31,545,813.50	74,619,458.19	31
32	RIVERS	3,698,948,997.05	3,654,464,114.31	44,484,882.74	1,342,528,938.97	1,303,426,154.33	39,102,784.63	83,587,667.37	32
33	SOKOTO	1,687,052,989.68	1,641,593,477.98	45,459,511.70	1,352,134,432.71	1,312,751,876.42	39,382,556.29	84,842,067.99	33
34	TARABA	1,474,554,799.60	1,434,821,287.04	39,733,512.56	1,013,429,280.96	983,911,923.27	29,517,357.70	69,250,870.26	34
35	YOBE	1,520,076,710.54	1,479,116,559.66	40,960,150.88	1,018,914,327.72	989,237,211.38	29,677,116.34	70,637,267.22	35
36	ZAMIFARA	1,523,314,030.08	1,482,266,646.04	41,047,384.04	920,657,207.62	893,841,949.14	26,815,258.47	67,862,642.52	36
37	FCT-ABUJA	0.00	0.00	0.00	406,626,007.90	394,782,531.95	11,843,475.96	11,843,475.96	37
42	SOKU	5,004,797.48	5,004,797.48	0.00	0.00	0.00	0.00	0.00	42

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
		70,074,943,224.50	66,510,777,295.08	1,564,166,929.42	44,752,525,202.74	43,449,053,594.89	1,303,471,607.85	2,867,637,537.26	

5. CROSS SUMMARY Distribution of =N=231,551,580,326.91 Being Distribution of Exchange Gain

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 September, 2023. (August, 2023 Account).

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

=N=	
Amount to be due for the month August, 2023	14,690,602,279.89
GRAND TOTAL	14,690,602,279.89


ZANNA-IBRAHIM ANISA
 BANKING SERVICES DEPT.


HALIDU SAYUTI YAHAYA
 BANKING SERVICES DEPT.


SANI HUSSAINI KAGARA
 BANKING SERVICES DEPT.

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Distribution of ELECTRONIC MONEY TRANSFER LEVY (EMTL)

DESCRIPTION	EMTLEVY CM	EMTLEVY PM	VARIANCE
ELECTRONIC MONEY TRANSFER LEVY	14,690,602,279.89	13,374,385,212.87	1,316,217,067.02
LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-587,624,091.20	-534,975,408.51	-52,648,682.69
	<u>14,102,978,188.69</u>	<u>12,839,409,804.36</u>	<u>1,263,568,384.33</u>

DISTRIBUTION OF EMTLEVY TO THE THREE TIRES OF GOVERNMENT

.1Federal Government	15.00%	2,115,446,728.30	1,925,911,470.65	189,535,257.65
Local Governments	35.00%	4,936,042,366.04	4,493,793,431.53	442,248,934.52
State Governments	50.00%	7,051,489,094.35	6,419,704,902.18	631,784,192.17
	<u>100.00%</u>	<u>14,102,978,188.69</u>	<u>12,839,409,804.36</u>	<u>1,263,568,384.33</u>
		<u>14,102,978,188.69</u>	<u>12,839,409,804.36</u>	<u>1,263,568,384.33</u>

Distribution of FGN ELECTRONIC MONEY TRANSFER LEVY (EMT)

DESCRIPTION		
.1Federal Government	14	1,974,416,946.42
FCT-ABUJA	1	141,029,781.89
	<u>15.00</u>	<u>2,115,446,728.30</u>

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DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO LOCAL GOVERNMENTS

SNO STATES EQUALITY 50% POPULATION 30% DERIVATION 20% GROSS AMT PM

Aug 2023 Jul 2023

1	ABIA	54,207,183.61	29,981,535.64	24,222,778.06	108,411,497.31	96,842,984.09
2	ADAMAWA	66,961,815.04	33,516,078.54	9,209,111.52	109,687,005.10	99,974,570.43
3	AKWA IBO	98,848,993.64	41,472,793.70	12,662,156.64	152,983,343.98	138,600,466.52
4	ANAMBRA	66,961,815.04	44,242,690.80	45,689,121.34	156,893,627.18	141,312,982.48
5	BAUCHI	63,773,157.18	49,156,035.70	8,167,232.64	121,096,425.52	109,813,763.24
6	BAYELSA	25,509,262.87	18,020,221.11	6,809,181.12	50,338,665.10	45,462,815.62
7	BENUE	73,339,130.76	44,636,365.21	11,085,478.94	129,060,974.92	116,432,178.09
8	BORNO	86,093,762.20	43,916,437.83	11,048,778.43	141,058,978.46	129,349,285.13
9	CROSS RIV	57,395,841.47	30,563,044.34	11,157,611.77	99,116,497.58	90,182,661.26
10	DELTA	79,716,446.48	43,357,833.17	47,294,315.04	170,368,594.69	153,178,682.17
11	EBONYI	41,452,552.17	22,993,973.43	6,916,116.48	71,362,642.08	64,549,664.95
12	EDO	57,395,841.47	34,047,483.99	42,789,405.41	134,232,730.87	119,902,440.67
13	EKITI	51,018,525.75	25,223,134.19	9,881,307.69	86,122,967.62	77,924,077.93
14	ENUGU	54,207,183.61	34,459,714.38	24,746,494.74	113,413,392.72	101,868,112.23
15	FCT-ABUJA	19,131,947.16	14,865,948.74	57,383,403.03	91,381,298.93	88,432,667.65
16	GOMBE	35,075,236.45	24,902,234.31	5,464,458.72	65,441,929.48	59,597,513.90
17	IMO	86,093,762.20	41,628,213.22	22,139,027.95	149,861,003.36	135,761,451.37
18	JIGAWA	86,093,762.20	46,005,370.86	4,686,958.08	136,786,091.13	124,835,123.38
19	KADUNA	73,339,130.76	64,179,572.70	26,438,868.94	163,957,572.39	150,369,048.70
20	KANO	140,300,945.80	99,272,157.95	35,469,751.33	275,042,855.09	252,315,835.05
21	KATSINA	108,414,367.21	61,281,032.13	11,302,270.56	180,997,669.91	164,444,275.43
22	KEBBI	66,961,815.04	34,262,200.10	6,089,610.24	107,313,625.38	97,576,381.49
23	KOGI	66,961,815.04	34,683,877.75	12,111,260.81	113,756,953.60	102,500,710.70
24	KWARA	51,018,525.75	25,084,302.91	15,368,627.60	91,471,456.26	84,271,767.95
25	LAGOS	63,773,157.18	95,356,276.03	290,610,126.84	449,739,560.05	410,462,871.02
26	NASSARAWA	41,452,552.17	19,712,020.30	10,036,729.63	71,201,302.11	65,464,521.82
27	NIGER	79,716,446.48	41,790,604.44	13,835,264.37	135,342,315.29	123,225,865.95
28	OGUN	63,773,157.18	39,440,417.26	38,504,377.63	141,717,952.07	132,165,818.16
29	ONDO	57,395,841.47	36,403,394.54	18,462,058.95	112,261,294.95	101,616,621.40
30	OSUN	95,659,735.78	36,218,374.33	18,796,710.64	150,674,820.75	137,709,029.17
31	OYO	105,225,709.35	59,154,722.68	46,261,034.05	210,641,466.08	191,632,255.57
32	PLATEAU	54,207,183.61	33,628,334.78	14,829,165.12	102,664,683.50	92,688,880.35
33	RIVERS	73,339,130.76	54,857,554.62	42,819,682.08	171,016,367.46	155,583,449.14
34	SOKOTO	73,339,130.76	39,111,413.69	8,089,377.14	120,539,921.59	109,970,890.64
35	TARABA	51,018,525.75	24,340,022.14	6,032,312.16	81,390,860.04	74,129,712.09
36	YOBE	54,207,183.61	24,560,652.04	6,128,132.64	84,895,968.29	77,237,379.15
37	ZAMFARA	44,641,210.03	34,486,670.27	4,670,174.88	83,798,055.17	76,407,276.65
Grand Total		2,468,021,183.02	1,480,812,709.81	987,208,473.21	4,936,042,366.04	4,493,793,431.53

DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO STATE GOVERNMENTS

SNO STATES EQUALITY 50% POPULATION 30% DERIVATION 20% GROSS SNO

Aug 2023
Jul 2023

1	7ABIA	97,937,348.53	4,326.5106	43,265,105.65	2.605090%	36,739,524.63	177,941,978.81	159,375.868
2	7ADAMAWA	97,937,348.53	4,836.5657	48,365,657.31	0.990413%	13,967,777.71	160,270,783.56	146,165,975
3	7AKWA IBOM	87,837,348.53	5,884.7662	50,847,661.66	1.361778%	10,205,130.58	176,990,140.77	160,209,415
4	7ANAMBRA	97,937,348.53	6,384.4785	63,844,784.81	4.913733%	69,298,269.36	231,080,402.70	208,444,053
5	7BAUCHI	97,937,348.53	7,093.5028	70,935,028.24	0.878362%	12,387,524.01	181,259,900.78	164,429,264
6	7BAYELSA	97,937,348.53	2,600.4231	26,004,230.71	0.732308%	10,327,720.33	134,269,299.57	121,739,726
7	7BENUE	97,937,348.53	6,441.2880	64,412,879.96	1.192211%	16,813,729.03	179,163,957.53	161,580,824
8	8BORNO	97,937,348.53	6,337.3983	63,373,982.74	1.188264%	16,758,064.10	178,069,395.37	163,627,329
9	9CROSS RIV	97,937,348.53	4,410.4257	44,104,256.63	1.199969%	16,923,135.39	158,964,740.55	144,736,577
10	10DELTA	97,937,348.53	6,256.7884	62,567,883.61	5.086367%	71,732,922.12	232,238,154.27	208,898,403
11	11EBONYI	97,937,348.53	3,318.1646	33,181,645.58	0.743808%	10,489,912.89	141,608,907.00	128,341,055
12	12EDO	97,937,348.53	4,913.2506	49,132,506.39	4.601877%	64,900,170.00	211,970,024.92	189,830,585
13	13EKITI	97,937,348.53	3,639.8445	36,398,454.64	1.062706%	14,987,320.87	149,323,124.04	135,292,770
14	14ENUGU	97,937,348.53	4,972.7379	49,727,378.91	2.661414%	37,533,863.81	185,198,591.25	166,706,234
15	15GOMBE	97,937,348.53	3,593.5377	35,935,377.40	0.587687%	8,288,133.39	142,160,859.32	129,499,677
16	16IMO	97,937,348.53	6,007.1941	60,071,941.08	2.380988%	33,579,028.81	191,588,318.42	173,586,595
17	17JIGAWA	97,937,348.53	6,638.8435	66,388,435.00	0.504069%	7,108,871.30	171,434,654.84	156,579,837
18	18KADUNA	97,937,348.53	9,261.4869	92,614,868.90	2.843424%	40,100,746.25	230,652,963.68	211,895,653
19	19KANO	97,937,348.53	14,325.5517	143,255,517.41	3.814669%	53,798,197.69	294,991,063.63	271,789,714
20	20KATSINA	97,937,348.53	8,843.2106	88,432,105.70	1.215527%	17,142,544.37	203,511,998.60	184,861,395
21	21KEBBI	97,937,348.53	4,944.2354	49,442,354.27	0.654920%	9,236,322.31	156,616,025.11	142,449,449
22	22KOGI	97,937,348.53	5,005.0860	50,050,859.73	1.302531%	18,369,567.84	166,357,776.10	149,932,945
23	23KWARA	97,937,348.53	3,619.8113	36,198,113.01	1.652851%	23,310,128.62	157,445,590.17	144,990,983
24	24LAGOS	97,937,348.53	13,760.4671	137,604,671.26	31.254280%	440,778,422.92	676,320,442.71	619,777,333
25	25NASSARAWA	97,937,348.53	2,844.5596	28,445,595.68	1.079421%	15,223,054.71	141,605,998.92	129,985,644
26	26NIGER	97,937,348.53	6,030.6281	60,306,281.09	1.487943%	20,984,423.62	179,228,053.25	163,303,659
27	27OGUN	97,937,348.53	5,691.4824	56,914,823.83	4.141035%	58,400,920.26	213,253,092.63	199,277,696
28	28ONDO	97,937,348.53	5,253.2223	52,532,222.80	1.985541%	28,002,042.86	178,471,614.19	161,744,884
29	29OSUN	97,937,348.53	5,226.5228	52,265,227.85	2.021532%	28,509,620.65	178,712,197.03	163,676,986
30	30OYO	97,937,348.53	8,536.3717	85,363,717.07	4.975241%	70,165,709.14	253,466,774.74	230,946,452
31	31PLATEAU	97,937,348.53	4,852.7650	48,527,649.62	1.594834%	22,491,907.24	168,956,905.39	152,760,001
32	32RIVERS	97,937,348.53	7,916.2653	79,162,652.78	4.605133%	64,946,091.67	242,046,092.98	220,559,182
33	33SOKOTO	97,937,348.53	5,644.0052	56,440,052.49	0.869989%	12,269,437.87	166,646,838.89	152,137,836
34	34TARABA	97,937,348.53	3,512.4072	35,124,072.42	0.648758%	9,149,416.33	142,210,837.28	129,568,718
35	35YOBE	97,937,348.53	3,544.2454	35,442,454.24	0.659063%	9,294,750.56	142,674,553.34	129,864,431
36	36ZAMFARA	97,937,348.53	4,976.6278	49,766,277.82	0.502264%	7,083,415.64	154,787,042.00	141,137,755
Total		3,525,744,547.17	211,544.67	2,115,446,728.30	100.00%	1,410,297,818.87	7,051,489,094.35	6,419,704,902.18

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS =N=853919687.91 IS NOT INCLUDED IN THIS TABLE



...It pays to pay your tax

EMERGING & SPECIAL TAX DEPARTMENT, REVENUE HOUSE (HEADQUARTERS), ABUJA
ATTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY FOR THE MONTH OF AUGUST, 2023

S/N	STATE	AMOUNT	% of Collection for Derivation
1	Abia	360,458,006.84	2.45
2	Adamawa	137,040,350.00	0.93
3	Akwa Ibom	188,424,950.00	1.28
4	Anambra	679,897,638.98	4.63
5	Bauchi	121,536,200.00	0.83
6	Bayelsa	101,327,100.00	0.69
7	Benue	164,962,484.28	1.12
8	Borno	164,416,345.75	1.12
9	Cross River	166,035,889.50	1.13
10	Delta	703,784,450.00	4.79
11	Ebonyi	102,918,400.00	0.70
12	Edo	636,747,104.35	4.33
13	Ekiti	147,043,269.13	1.00
14	Enugu	368,251,409.75	2.51
15	FCT	853,919,687.91	5.81
16	Gombe	81,316,350.00	0.55
17	Imo	329,449,820.62	2.24
18	Jigawa	69,746,400.00	0.47
19	Kaduna	393,435,549.64	2.68
20	Kano	527,823,680.55	3.59
21	Katsina	168,188,550.00	1.14
22	Kebbi	90,619,200.00	0.62
23	Kogi	180,227,095.38	1.23
24	Kwara	228,699,815.48	1.56
25	Lagos	4,324,555,458.91	29.44
26	Nasarawa	149,356,095.74	1.02
27	Niger	205,881,910.28	1.40
28	Ogun	572,981,809.90	3.90
29	Ondo	274,733,020.07	1.87
30	Osun	279,712,956.02	1.90
31	Oyo	688,408,244.82	4.69
32	Plateau	220,672,100.00	1.50
33	Rivers	637,197,650.00	4.34
34	Sokoto	120,377,635.97	0.82
35	Taraba	89,766,550.00	0.61
36	Yobe	91,192,450.00	0.62
37	Zamfara	69,496,650.00	0.47
TOTAL		14,690,602,279.89	100.00

Emerging & Special Tax Dept:		Revenue Accounting Dept:		Approved by:	
Prepare:	GERSHOM USMAN	Checked by:	IVEN O. EUGENE	Executive Chairman FIRS:	ZACCH ADEDEJI (PhD)
Signature:		Signature:		Signature:	
Date:	17/9/2023	Date:	17/9/2023	Date:	17/9/2023
Checked:	OLUBANKE AKANNI	Counter Reviewed by:	MUNIR MUHAMMED		
Signature:		Signature:			
Date:	17/9/2023	Date:	17/9/2023		

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SN	STATE	COLLECTIONS INDICES FOR DERIVATION	COLLECTIONS
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1	ABIA	360,458,006.84	2,4537	267,716,599.79
2	ADAMAWA	137,040,350.00	0.9328	112,656,302.17
3	AKWA IBOM	188,424,950.00	1.2826	143,837,592.28
4	ANAMBRA	679,897,638.98	4.6281	631,158,280.84
5	BAUCHI	121,536,200.00	0.8273	92,819,730.62
6	BAYELSA	101,327,100.00	0.6897	77,322,311.44
7	BENUE	164,962,484.28	1.1229	119,651,265.17
8	BORNO	164,416,345.75	1.1192	145,640,078.77
9	CROSS RIVER	166,035,889.50	1.1302	133,936,696.71
10	DELTA	703,784,450.00	4.7907	545,200,864.09
11	EBONYI	102,918,400.00	0.7006	77,904,051.17
12	EDO	636,747,104.35	4.3344	485,827,351.40
13	EKITI	147,043,269.13	1.0009	112,845,519.97
14	ENUGU	368,251,409.75	2.5067	280,284,779.92
15	GOMBE	81,316,350.00	0.5535	66,193,088.10
16	IMO	329,449,820.62	2.2426	258,247,281.53
17	JIGAWA	69,746,400.00	0.4748	60,596,103.49
18	KADUNA	393,435,549.64	2.6781	333,650,550.68
19	KANO	527,823,680.55	3.5929	453,424,290.07
20	KATSINA	168,188,550.00	1.1449	131,926,603.36
21	KEBBI	90,619,200.00	0.6169	71,864,192.41
22	KOGI	180,227,095.38	1.2268	132,048,155.56
23	KWARA	228,699,815.48	1.5568	198,660,247.88
24	LAGOS	4,324,555,458.91	29.4376	3,520,437,039.22
25	NASSARAWA	149,356,095.74	1.0167	129,635,603.02
26	NIGER	205,881,910.28	1.4015	167,085,308.95
27	OGUN	572,981,809.90	3.9003	506,342,218.05
28	ONDO	274,733,020.07	1.8701	215,016,676.93
29	OSUN	279,712,956.02	1.9040	233,908,440.07
30	OYO	688,408,244.82	4.6860	556,444,929.42
31	PLATEAU	220,672,100.00	1.5021	168,645,664.27
32	RIVERS	637,197,650.00	4.3375	515,261,629.53
33	SOKOTO	120,377,635.97	0.8194	100,678,569.67
34	TARABA	89,766,550.00	0.6110	73,207,720.73
35	YOBE	91,192,450.00	0.6208	73,258,585.18
36	ZAMFARA	69,496,650.00	0.4731	57,910,634.75
37	FCT-ABUJA	853,919,687.91	5.8127	761,907,388.11
Grand Total		14,690,602,279.87	100.00	11,913,152,345.32
		14,690,602,279.87	100.00	11,913,152,345.32

SOURCE: FEDERAL INLAND REVENUE SERVICE- EMT DIRECTORATE
 18 September 2023

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DBS

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ELECTRONIC MONEY TRANSFER LEVY

JANUARY - DECEMBER 2023

ACCOUNT NO 3000109444

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	13,374,385,212.87
AUGUST	14,690,602,279.89
SEPTEMBER	
OCTOBER	
NOVEMBER	
DECEMBER	
TOTAL	111,089,383,357.65

Prepared by: 

Checked by:  Authorised by: 