

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

45

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	3922028	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

SNO	STATES	EQUALITY 50% POPULATION	30% DERIVATION	20% GROSS DEDUCTION	NET VAT	PMGROSS
1	ABIA	237,434,487.42	68,414,568.78	0.080980466	18,249,649.10	1,940,098,705.30
2	ADAMAWA	528,595,543.29	765,100,650.98	1.123796889	253,257,357.99	2,546,953,552.25
3	AKWA IBO	256,498,182.95	946,735,502.68	0.272709337	61,457,410.05	3,264,691,095.67
4	ANAMBRA	528,595,543.29	1,009,966,350.70	0.750410206	169,111,436.47	2,707,673,330.46
5	BAUCHI	455,805,279.32	1,122,127,544.62	0.1611314	36,123,355.87	2,614,245,179.81
6	BAYELSA	582,322,111.73	411,263,247.15	0.517070716	116,528,390.51	1,110,213,749.38
7	BENUE	674,176,071.22	1,018,953,098.73	0.231116139	52,084,022.64	2,745,213,192.59
8	BORNO	965,337,127.09	1,002,518,690.73	0.603931217	136,101,128.17	3,103,956,945.99
9	CROSS RIV	310,224,751.39	697,689,173.18	0.221838457	49,993,216.71	2,057,907,141.28
10	DELTA	819,756,599.15	989,766,936.74	2.598265621	585,541,651.59	3,395,065,187.48
11	EBONYI	946,273,431.56	524,903,413.75	0.836416962	188,268,444.71	1,659,445,290.02
12	EDO	310,224,751.39	777,231,505.01	1.351765376	304,632,029.98	2,392,088,286.39
13	EKITI	164,644,223.46	575,790,403.55	0.221584001	49,935,872.96	1,790,370,499.97
14	ENUGU	237,434,487.42	786,641,846.40	0.419022564	94,430,362.35	2,118,506,696.18
15	GOMBE	800,692,903.63	568,464,943.26	0.883226143	199,042,657.59	1,568,200,504.49
16	IMO	965,337,127.09	950,283,398.93	0.131292698	29,587,946.23	2,945,208,472.25
17	JIGAWA	965,337,127.09	1,050,204,580.21	0.264983736	59,706,237.70	3,075,247,945.00
18	KADUNA	674,176,071.22	1,465,082,879.43	0.570459661	128,558,023.21	3,267,816,973.85
19	KANO	202,771,614.51	2,266,171,819.26	1.675867424	377,671,232.38	5,846,614,666.15
20	KATSINA	474,868,974.85	1,398,915,375.06	0.446289129	100,575,118.75	3,974,359,468.66
21	KEBBI	528,595,543.29	782,133,016.30	0.386745226	87,156,384.86	2,397,884,944.45
22	KOGI	528,595,543.29	791,759,018.39	0.401252325	90,425,685.14	2,410,780,246.82
23	KWARA	164,644,223.46	572,621,181.40	0.35245367	79,428,485.72	1,816,693,890.58
24	LAGOS	455,805,279.32	2,176,780,579.60	44.7473151110	0,084,194,847.87	13,716,780,706.79
25	NASSARAW	946,273,431.56	449,983,417.65	0.403318611	90,891,340.53	1,487,148,189.74
26	NIGER	819,756,599.15	953,990,444.57	0.401427161	90,465,086.05	2,864,212,129.77
27	OGUN	455,805,279.32	900,340,679.39	0.712375457	160,539,976.49	2,516,685,935.20
28	ONDO	310,224,751.39	831,011,922.42	0.437752294	98,651,269.24	2,239,887,943.05
29	OSUN	183,707,918.98	826,788,305.41	0.100413245	22,628,994.14	3,033,125,218.53
30	OYO	402,078,710.88	1,350,376,261.33	5.922620979	1,335,840,704.48	5,088,295,676.69
31	PLATEAU	237,434,487.42	767,663,221.74	0.341470709	76,953,380.38	2,082,051,089.55
32	RIVERS	674,176,071.22	1,252,281,071.71	15.61503830	3,496,448,199.42	6,422,905,342.36
33	SOKOTO	674,176,071.22	892,830,229.07	0.111248272	25,070,761.25	2,592,077,061.55
34	TARABA	164,644,223.46	555,630,837.31	0.070247035	15,830,777.46	1,736,105,838.23
35	YOBE	237,434,487.42	560,667,347.85	0.435062770	98,045,161.77	1,896,146,997.05
36	ZAMFARA	109,603,695.53	787,257,191.83	0.048600343	10,952,507.94	1,817,273,395.29
37	FCT-ABUJA	436,741,583.80	339,357,930.78	16.24653635	3,661,297,616.24	4,437,397,130.81
Grand Total		56,339,664,309.81	33,803,798,585.89	0.0809804660731	22,535,865,723.92	112,679,328,619.62

DISTRIBUTION OF NET VAT TO STATE GOVERNMENTS AND LGCS

SNO	STATES	GROSS	DEDUCTION	STATE NET VAT	LGCS GROSS	LGCS NETVAT
1	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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

Page 49 (1 of 2)

1 SNO	2 STATES	3 NO OF LGOVTS	4 STATE GOVERNMENTS			5 LOCAL GOVERNMENT COUNCILS				10 TOTAL PAID (5+6+8+9)	11 SNO
			4 GROSS STATUTORY + MIN REVENUE	5 NET STATUTORY + MINERAL REVENUE	6 NET VAT SHARED	7 LGCs GROSS STATUTORY REVENUE	8 LGCs NET STATUTORY	9 NET VAT TO LGOVTS			
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	8,296,375,262.67	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	3,294,691,095.67	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	4,806,064,798.32	3,576,453,616.38	3,028,083,026.75	823,292,795.84	734,919,901.74	1,110,213,749.38	8,449,670,266.29	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	2,745,213,192.58	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	3,103,966,945.98	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	7,068,519,569.42	4,827,197,703.65	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	1,139,562,744.71	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	1,510,310,399.75	1,321,435,350.71	2,392,098,286.39	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	3,395,533,404.78	1,051,438,970.99	932,273,447.36	1,568,200,504.49	6,843,516,308.65	15	
16	IMO	27	2,554,630,893.35	693,272,162.67	3,657,483,124.62	2,056,368,411.29	1,779,340,236.41	2,945,208,472.25	9,075,303,965.95	16	
17	JIGAWA	27	2,589,281,871.13	2,379,293,316.67	3,853,047,580.35	2,160,618,748.52	1,980,359,991.30	3,075,247,945.00	11,187,948,823.32	17	
18	KADUNA	23	3,093,644,872.54	1,026,153,348.09	4,569,180,731.54	3,868,482,281.40	2,888,979,244.83	5,846,614,666.15	17,495,400,509.46	18	
19	KANO	44	3,672,564,853.53	2,609,698,765.70	6,150,107,832.78	3,429,820,371.78	2,173,917,599.70	3,267,816,973.85	11,037,068,593.18	19	
20	KATSINA	34	2,846,133,240.46	1,710,639,660.91	4,255,967,102.01	2,945,141,407.94	2,585,688,137.71	3,974,359,468.66	12,696,654,369.29	20	
21	KEBBI	21	2,444,842,853.06	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	3,101,719,268.81	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	2,742,594,940.41	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	1,37,328,970.60	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	3,467,402,707.68	2,071,708,350.55	1,769,891,637.23	2,239,867,943.05	8,770,607,073.04	28	
29	OSUN	30	2,111,644,602.75	566,525,685.00	6,462,898,022.70	2,613,298,440.56	2,271,559,688.26	5,088,295,676.69	14,554,425,492.29	29	
30	OYO	33	2,596,907,965.27	731,672,103.64	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	30	
31	PLATEAU	17	2,417,806,893.86	596,910,792.90	3,474,742,127.56	2,030,624,813.50	1,786,349,036.52	6,422,905,342.36	22,773,061,996.45	31	
32	RIVERS	23	5,220,376,408.64	4,557,147,885.40	10,006,669,792.16	2,045,153,479.05	1,800,454,537.05	2,592,077,061.56	9,954,429,965.96	32	
33	SOKOTO	23	2,551,730,218.33	1,395,028,420.71	3,566,869,946.65	2,045,153,479.05	1,359,416,239.96	1,736,105,838.23	7,995,323,066.07	33	
34	TARABA	16	2,230,318,824.44	1,835,289,956.95	3,064,511,030.93	1,532,849,374.74	1,359,421,745.96	1,896,146,997.05	8,211,115,753.12	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	1,817,273,395.29	7,682,975,067.51	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	4,437,397,130.81	4,986,225,213.87	36	
37	FCT-ABUJA	6	0.00	0.00	0.00	615,036,918.39	548,628,083.05	0.00	68,531,908.87	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	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS				11
			4	5	6	7	8	9	10	
S/NO	STATES	NO OF L/GOVTS	GROSS STATUTORY 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	NIPC REMITTANCE NOT DISTRIBUTED	0	110,470,260,117.98	110,470,260,117.98	0.00	0.00	0.00	0.00	0.00	110,470,260,117.98
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	0.00	300,000,000,000.00
41	FCT-ABUJA	6	3,285,915,252.64	3,188,790,363.64	3,219,409,369.13	0.00	0.00	0.00	0.00	6,408,199,752.77
42	Federal Government	0	169,816,100,256.31	82,478,908,135.79	45,071,731,447.85	0.00	0.00	0.00	0.00	127,550,639,583.63
43	Cost Of Collection - FIRS	0	22,561,431,690.67	22,561,431,690.67	0.00	0.00	0.00	0.00	0.00	22,561,431,690.67
44	Cost Of Collection - NCS	0	15,864,796,914.95	15,864,796,914.95	0.00	0.00	0.00	0.00	0.00	15,864,796,914.95
45	Cost Of Collection - FIRS & NCS (VAT)	0	0.00	0.00	13,829,078,132.01	0.00	0.00	0.00	0.00	13,829,078,132.01
46	TRANSFER TO NMDPPRA	0	7,401,218,999.47	7,401,218,999.47	0.00	0.00	0.00	0.00	0.00	7,401,218,999.47
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	0.00	186,623,287.39
48	Cost of Collection - NUPRC	0	5,912,296,449.38	5,912,296,449.38	0.00	0.00	0.00	0.00	0.00	5,912,296,449.38
49	3%VAT FOR NORTH EAST COMMISSION	0	0.00	0.00	9,956,936,255.05	0.00	0.00	0.00	0.00	9,956,936,255.05
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	0.00	18,163,078,852.38
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	0.00	65,225,994,323.63
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	0.00	3,112,025,107.69
53	ECOLOGICAL FUNDS DISTRIBUTION STATES	0	0.00	2,365,858,981.90	0.00	0.00	0.00	0.00	0.00	4,337,408,133.48
54	TOTAL DEDUCTIONS	0	0.00	124,775,191,779.14	8,717,853,446.50	0.00	0.00	0.00	0.00	140,247,178,087.85
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	233,047,624,690.64	67,689,854,204.33	67,689,854,204.33	1,237,661,824,403.83	1,237,661,824,403.86

TOTAL FUNDS!!:
AS ON PAGE 17!!

Total-Statutory-for FGN,States and Others 824,245,016,899.24
 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

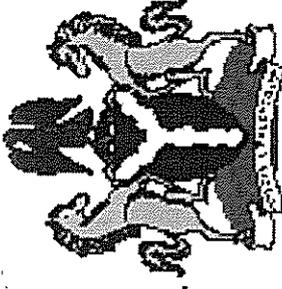
ACCT BALANCED!!

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
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
23	OTHER NON-MINERAL REVENUE	20,000,000,000.00	0.00	20,000,000,000.00
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	215,266,772,889.65	177,166,591,846.19	38,100,181,043.46
		673,136,796,598.75	954,084,303,947.47	-280,947,507,348.72
		235,266,772,889.65	177,166,591,846.19	58,100,181,043.46
		437,870,023,709.10	776,917,712,101.28	-339,047,688,392.18
		280,408,357,572.51	390,567,260,116.71	-110,158,902,544.20
		20,000,000,000.00	0.00	20,000,000,000.00
		20,000,000,000.00	0.00	20,000,000,000.00
		20,000,000,000.00	0.00	20,000,000,000.00

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

	<u>Aug 2023</u>
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

PAGE 55

BENEFICIARY	MINERAL REVENUE	EXCHANGE DIFFERENCE REVENUE	NON MINERAL REV	NET SHARE	ECOLOGY SHARE
1 .1Federal Government	45.8316%	42,401,307,885.74	52.6800%	72,043,499,283.21	114,444,807,168.95
2 State Governments	23.2464%	21,506,509,998.23	26.7200%	36,541,425,604.54	56,483,769,673.36
3 Local Governments	17.9220%	16,580,617,738.16	20.6000%	28,171,907,464.58	43,449,063,594.89
4 13% Derivation Share	13.0000%	12,027,007,621.70	0.0000%	0.00	12,027,007,621.70
Grand Total		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 INDICES (13%)	GROSS DERIVATION ON OIL USING NEW INDICES	GAS DERIVATION INDICES (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	0.00000000	114,531,274.07	1
2	ADAMAWA	0.00000000	0.00	0.00000000	0.00000000	0.00	2
3	AKWA IBOM	0.20445522	2,458,984,503.67	0.00000000	0.00000000	2,458,984,503.67	3
4	ANAMBRA	0.00922201	110,913,172.53	0.00000000	0.00000000	110,913,172.53	4
5	BAUCHI	0.00000000	0.00	0.00000000	0.00000000	0.00	5
6	BAYELSA	0.17180730	2,066,327,690.93	0.00000000	0.00000000	2,066,327,690.93	6
7	BENUE	0.00000000	0.00	0.00000000	0.00000000	0.00	7
8	BORNO	0.00000000	0.00	0.00000000	0.00000000	0.00	8
9	CROSS RIVER	0.00000000	0.00	0.00000000	0.00000000	0.00	9
10	DELTA	0.35743717	4,298,899,583.50	0.00000000	0.00000000	4,298,899,583.50	10
11	EBONYI	0.00000000	0.00	0.00000000	0.00000000	0.00	11
12	EDO	0.03191812	383,879,496.56	0.00000000	0.00000000	383,879,496.56	12
13	EKITI	0.00000000	0.00	0.00000000	0.00000000	0.00	13
14	ENUGU	0.00000000	0.00	0.00000000	0.00000000	0.00	14
15	GOMBE	0.00000000	0.00	0.00000000	0.00000000	0.00	15
16	IMO	0.01289052	155,034,432.80	0.00000000	0.00000000	155,034,432.80	16
17	JIGAWA	0.00000000	0.00	0.00000000	0.00000000	0.00	17
18	KADUNA	0.00000000	0.00	0.00000000	0.00000000	0.00	18
19	KANO	0.00000000	0.00	0.00000000	0.00000000	0.00	19
20	KATSINA	0.00000000	0.00	0.00000000	0.00000000	0.00	20
21	KEBBI	0.00000000	0.00	0.00000000	0.00000000	0.00	21
22	KOGI	0.00000000	0.00	0.00000000	0.00000000	0.00	22
23	KWARA	0.00000000	0.00	0.00000000	0.00000000	0.00	23
24	LAGOS	0.00000000	0.00	0.00000000	0.00000000	0.00	24
25	NASSARAWA	0.00000000	0.00	0.00000000	0.00000000	0.00	25
26	NIGER	0.00000000	0.00	0.00000000	0.00000000	0.00	26
27	OGUN	0.00000000	0.00	0.00000000	0.00000000	0.00	27
28	ONDO	0.03204181	385,367,099.10	0.00000000	0.00000000	385,367,099.10	28
29	OSUN	0.00000000	0.00	0.00000000	0.00000000	0.00	29
30	OYO	0.00000000	0.00	0.00000000	0.00000000	0.00	30
31	PLATEAU	0.00000000	0.00	0.00000000	0.00000000	0.00	31
32	RIVERS	0.17028887	2,048,065,571.06	0.00000000	0.00000000	2,048,065,571.06	32
33	SOKOTO	0.00000000	0.00	0.00000000	0.00000000	0.00	33
34	TARABA	0.00000000	0.00	0.00000000	0.00000000	0.00	34
35	YOBE	0.00000000	0.00	0.00000000	0.00000000	0.00	35
36	ZAMFARA	0.00000000	0.00	0.00000000	0.00000000	0.00	36
42	SOKU	0.00041613	5,004,797.48	0.00000000	0.00000000	5,004,797.48	42
		0%	12,027,007,621.70	0%	12,027,007,621.70	12,027,007,621.70	

GROSS ALLOCATION OF EXCHANGE GAIN DIFFERENCE TO STATE GOVERNMENTS

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	1,524,885,055.30	1,483,798,257.40	41,089,797.90	0.00	0.00	1,483,798,257.40
3	AKWA IBOM	1,539,068,720.15	1,497,587,077.99	41,471,642.16	2,458,984,503.87	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	1,831,054,716.58	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	1,392,776,460.62	38,569,194.29	383,879,496.56	0.00	1,776,655,957.18
13	EKITI	1,368,725,923.45	1,331,844,087.19	36,881,836.26	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	1,403,015,082.24	38,852,724.80	0.00	0.00	1,403,015,082.24
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	34,126,096.77	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	1,515,131,851.82	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	26,902,660.22	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	59,099,789.33	15
16	IMO	1,746,633,265.24	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	30,704,352.05	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	1,691,867,393.66	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	1,995,415,636.34	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	1,368,475,117.31	27,619,310.94	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	3,696,948,997.05	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	68,510,777,295.08	1,564,165,929.42	44,752,525,202.74	43,449,053,594.89	1,303,471,607.85	2,867,637,537.26	

1		2		3		4		5		6		7		8		9		
S/NO	STATES	NO OF L/GOVTS	STATES GROSS	NET STAT + MIN REV LESS ECOLOGY	LGCs GROSS REVENUE	LGCs NET STAT. LESS ECOLOGY	STATES GROSS	NET STAT + MIN REV LESS ECOLOGY	LGCs GROSS REVENUE	LGCs NET STAT. LESS ECOLOGY	TOTAL PAID (6+7)	SNO	S/NO	STATES	NO OF L/GOVTS	STATES GROSS	NET STAT + MIN REV LESS ECOLOGY	
1	ABIA	17	1,547,928,408.86	1,509,303,935.17	928,890,981.72	901,835,904.58	1,524,888,055.30	1,483,798,257.40	1,171,662,655.86	1,137,536,559.09	2,621,334,816.49	2	ADAMAWA	21	1,524,888,055.30	1,483,798,257.40	1,171,662,655.86	1,137,536,559.09
2	ADAMAWA	21	1,524,888,055.30	1,483,798,257.40	1,171,662,655.86	1,137,536,559.09	1,524,888,055.30	1,483,798,257.40	1,171,662,655.86	1,137,536,559.09	2,621,334,816.49	2	ADAMAWA	21	1,524,888,055.30	1,483,798,257.40	1,171,662,655.86	1,137,536,559.09
3	AKWA IBOM	31	3,998,043,223.82	3,956,571,581.66	1,560,585,807.48	5,471,703,433.58	3,998,043,223.82	3,956,571,581.66	1,560,585,807.48	5,471,703,433.58	5,471,703,433.58	3	AKWA IBOM	31	3,998,043,223.82	3,956,571,581.66	1,560,585,807.48	5,471,703,433.58
4	ANAMBRA	21	1,632,944,529.58	1,591,931,708.58	1,177,994,445.07	2,735,615,635.83	1,632,944,529.58	1,591,931,708.58	1,177,994,445.07	2,735,615,635.83	2,735,615,635.83	4	ANAMBRA	21	1,632,944,529.58	1,591,931,708.58	1,177,994,445.07	2,735,615,635.83
5	BAUCHI	20	1,831,054,716.56	1,781,714,918.81	1,337,256,805.57	3,080,022,497.03	1,831,054,716.56	1,781,714,918.81	1,337,256,805.57	3,080,022,497.03	3,080,022,497.03	5	BAUCHI	20	1,831,054,716.56	1,781,714,918.81	1,337,256,805.57	3,080,022,497.03
6	BAVELSA	8	3,420,787,736.39	3,384,290,310.02	644,312,467.92	3,912,749,016.74	3,420,787,736.39	3,384,290,310.02	644,312,467.92	3,912,749,016.74	3,912,749,016.74	6	BAVELSA	8	3,420,787,736.39	3,384,290,310.02	644,312,467.92	3,912,749,016.74
7	BENUE	23	1,716,732,163.54	1,670,472,913.62	1,455,142,370.00	3,082,232,496.15	1,716,732,163.54	1,670,472,913.62	1,455,142,370.00	3,082,232,496.15	3,082,232,496.15	7	BENUE	23	1,716,732,163.54	1,670,472,913.62	1,455,142,370.00	3,082,232,496.15
8	BORNO	27	1,901,893,205.42	1,850,644,586.11	1,579,848,542.43	3,384,178,122.15	1,901,893,205.42	1,850,644,586.11	1,579,848,542.43	3,384,178,122.15	3,384,178,122.15	8	BORNO	27	1,901,893,205.42	1,850,644,586.11	1,579,848,542.43	3,384,178,122.15
9	CROSS RIVER	18	1,539,321,193.33	1,497,842,478.54	1,018,478,596.54	2,486,656,649.94	1,539,321,193.33	1,497,842,478.54	1,018,478,596.54	2,486,656,649.94	2,486,656,649.94	9	CROSS RIVER	18	1,539,321,193.33	1,497,842,478.54	1,018,478,596.54	2,486,656,649.94
10	DELTA	25	5,853,184,471.09	5,811,302,542.90	1,305,034,249.27	7,078,326,085.96	5,853,184,471.09	5,811,302,542.90	1,305,034,249.27	7,078,326,085.96	7,078,326,085.96	10	DELTA	25	5,853,184,471.09	5,811,302,542.90	1,305,034,249.27	7,078,326,085.96
11	EBONYI	13	1,369,498,723.59	1,332,596,063.37	753,404,827.46	2,064,057,060.91	1,369,498,723.59	1,332,596,063.37	753,404,827.46	2,064,057,060.91	2,064,057,060.91	11	EBONYI	13	1,369,498,723.59	1,332,596,063.37	753,404,827.46	2,064,057,060.91
12	EDO	18	1,816,225,151.47	1,776,653,957.18	998,527,838.12	2,746,100,460.21	1,816,225,151.47	1,776,653,957.18	998,527,838.12	2,746,100,460.21	2,746,100,460.21	12	EDO	18	1,816,225,151.47	1,776,653,957.18	998,527,838.12	2,746,100,460.21
13	EKITI	16	1,368,725,923.15	1,331,844,087.19	792,867,314.43	2,101,618,178.87	1,368,725,923.15	1,331,844,087.19	792,867,314.43	2,101,618,178.87	2,101,618,178.87	13	EKITI	16	1,368,725,923.15	1,331,844,087.19	792,867,314.43	2,101,618,178.87
14	ENUGU	17	1,539,454,047.14	1,497,971,752.46	1,014,519,128.65	2,482,941,780.27	1,539,454,047.14	1,497,971,752.46	1,014,519,128.65	2,482,941,780.27	2,482,941,780.27	14	ENUGU	17	1,539,454,047.14	1,497,971,752.46	1,014,519,128.65	2,482,941,780.27
15	GOMBE	11	1,441,867,787.04	1,403,015,062.24	695,149,125.52	2,077,917,213.22	1,441,867,787.04	1,403,015,062.24	695,149,125.52	2,077,917,213.22	2,077,917,213.22	15	GOMBE	11	1,441,867,787.04	1,403,015,062.24	695,149,125.52	2,077,917,213.22
16	IMO	27	1,746,603,265.24	1,703,716,679.93	1,359,681,310.28	3,023,795,621.96	1,746,603,265.24	1,703,716,679.93	1,359,681,310.28	3,023,795,621.96	3,023,795,621.96	16	IMO	27	1,746,603,265.24	1,703,716,679.93	1,359,681,310.28	3,023,795,621.96
17	JIGAWA	27	1,711,879,919.92	1,665,751,419.08	1,428,473,234.77	3,052,618,637.31	1,711,879,919.92	1,665,751,419.08	1,428,473,234.77	3,052,618,637.31	3,052,618,637.31	17	JIGAWA	27	1,711,879,919.92	1,665,751,419.08	1,428,473,234.77	3,052,618,637.31
18	KADUNA	23	2,005,666,435.69	1,951,621,531.73	1,606,453,414.69	3,511,285,041.14	2,005,666,435.69	1,951,621,531.73	1,606,453,414.69	3,511,285,041.14	3,511,285,041.14	18	KADUNA	23	2,005,666,435.69	1,951,621,531.73	1,606,453,414.69	3,511,285,041.14
19	KANO	44	2,428,082,511.01	2,362,655,137.98	2,557,611,518.44	4,845,773,117.03	2,428,082,511.01	2,362,655,137.98	2,557,611,518.44	4,845,773,117.03	4,845,773,117.03	19	KANO	44	2,428,082,511.01	2,362,655,137.98	2,557,611,518.44	4,845,773,117.03
20	KATSINA	34	1,881,694,842.92	1,830,990,490.87	1,947,153,183.20	3,721,430,474.55	1,881,694,842.92	1,830,990,490.87	1,947,153,183.20	3,721,430,474.55	3,721,430,474.55	20	KATSINA	34	1,881,694,842.92	1,830,990,490.87	1,947,153,183.20	3,721,430,474.55
21	KEBBI	21	1,616,385,257.93	1,572,829,966.55	1,228,862,664.34	2,765,900,514.45	1,616,385,257.93	1,572,829,966.55	1,228,862,664.34	2,765,900,514.45	2,765,900,514.45	21	KEBBI	21	1,616,385,257.93	1,572,829,966.55	1,228,862,664.34	2,765,900,514.45
22	KOGI	21	1,691,867,393.86	1,646,278,152.71	1,270,119,675.96	2,879,403,954.61	1,691,867,393.86	1,646,278,152.71	1,270,119,675.96	2,879,403,954.61	2,879,403,954.61	22	KOGI	21	1,691,867,393.86	1,646,278,152.71	1,270,119,675.96	2,879,403,954.61
23	KWARA	16	1,362,623,614.31	1,325,908,211.53	898,742,638.57	2,198,471,880.04	1,362,623,614.31	1,325,908,211.53	898,742,638.57	2,198,471,880.04	2,198,471,880.04	23	KWARA	16	1,362,623,614.31	1,325,908,211.53	898,742,638.57	2,198,471,880.04
24	LAGOS	20	2,050,673,197.35	1,995,415,536.34	1,531,004,658.89	3,481,827,826.53	2,050,673,197.35	1,995,415,536.34	1,531,004,658.89	3,481,827,826.53	3,481,827,826.53	24	LAGOS	20	2,050,673,197.35	1,995,415,536.34	1,531,004,658.89	3,481,827,826.53
25	NASSARAWA	13	1,411,680,992.37	1,373,641,684.19	801,833,335.82	2,152,120,651.01	1,411,680,992.37	1,373,641,684.19	801,833,335.82	2,152,120,651.01	2,152,120,651.01	25	NASSARAWA	13	1,411,680,992.37	1,373,641,684.19	801,833,335.82	2,152,120,651.01
26	NIGER	25	1,813,241,380.99	1,764,381,583.30	1,484,131,653.49	3,208,286,101.26	1,813,241,380.99	1,764,381,583.30	1,484,131,653.49	3,208,286,101.26	3,208,286,101.26	26	NIGER	25	1,813,241,380.99	1,764,381,583.30	1,484,131,653.49	3,208,286,101.26
27	OGUN	20	1,422,165,549.59	1,383,843,723.40	1,058,774,155.52	2,411,779,796.72	1,422,165,549.59	1,383,843,723.40	1,058,774,155.52	2,411,779,796.72	2,411,779,796.72	27	OGUN	20	1,422,165,549.59	1,383,843,723.40	1,058,774,155.52	2,411,779,796.72
28	ONDO	18	1,810,350,117.91	1,771,952,371.89	1,011,196,290.68	2,753,696,343.43	1,810,350,117.91	1,771,952,371.89	1,011,196,290.68	2,753,696,343.43	2,753,696,343.43	28	ONDO	18	1,810,350,117.91	1,771,952,371.89	1,011,196,290.68	2,753,696,343.43
29	OSUN	30	1,396,094,428.25	1,358,475,117.31	1,369,690,942.03	2,688,272,148.40	1,396,094,428.25	1,358,475,117.31	1,369,690,942.03	2,688,272,148.40	2,688,272,148.40	29	OSUN	30	1,396,094,428.25	1,358,475,117.31	1,369,690,942.03	2,688,272,148.40
30	OYO	33	1,716,921,842.00	1,670,657,480.99	1,277,758,254.14	3,348,092,679.19	1,716,921,842.00	1,670,657,480.99	1,277,758,254.14	3,348,092,679.19	3,348,092,679.19	30	OYO	33	1,716,921,842.00	1,670,657,480.99	1,277,758,254.14	3,348,092,679.19
31	PLATEAU	17	1,598,510,814.15	1,555,437,169.46	1,083,072,930.02	2,606,964,285.98	1,598,510,814.15	1,555,437,169.46	1,083,072,930.02	2,606,964,285.98	2,606,964,285.98	31	PLATEAU	17	1,598,510,814.15	1,555,437,169.46	1,083,072,930.02	2,606,964,285.98
32	RIVERS	23	3,698,948,997.05	3,654,464,114.31	1,342,528,938.97	4,957,890,268.65	3,698,948,997.05	3,654,464,114.31	1,342,528,938.97	4,957,890,268.65	4,957,890,268.65	32	RIVERS	23	3,698,948,997.05	3,654,464,114.31	1,342,528,938.97	4,957,890,268.65
33	SOKOTO	23	1,687,052,989.68	1,641,593,477.98	1,352,134,432.71	2,954,345,354.40	1,687,052,989.68	1,641,593,477.98	1,352,134,432.71	2,954,345,354.40	2,954,345,354.40	33	SOKOTO	23	1,687,052,989.68	1,641,593,477.98	1,352,134,432.71	2,954,345,354.40
34	TARABA	16	1,474,554,799.60	1,434,821,287.04	1,013,429,280.96	2,418,733,210.30	1,474,554,799.60	1,434,821,287.04	1,013,429,280.96	2,418,733,210.30	2,418,733,210.30	34	TARABA	16	1,474,554,799.60	1,434,821,287.04	1,013,429,280.96	2,418,733,210.30
35	YOBE	17	1,520,076,710.54	1,479,116,559.66	1,018,914,327.72	2,468,353,771.03	1,520,076,710.54	1,479,116,559.66	1,018,914,327.72	2,468,353,771.03	2,468,353,771.03	35	YOBE	17	1,520,076,710.54	1,479,116,559.66	1,018,914,327.72	2,468,353,771.03
36	ZAMFARA	14	1,523,314,030.08															

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=
<u>Amount to be due for the month August, 2023</u>	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.

64

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>

65

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	79,716,444.64	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	88,432,067.65
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	NASSARAW	41,452,552.17	19,712,020.30	10,036,729.63	71,201,302.11	65,464,521.82
27	NIGER	79,716,444.64	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
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

SNO	STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS	SNO
1	TABIA	4,326,5106	2,605,090%	36,739,524.63	177,941,978.81	159,375,868
2	ZADAMAWA	4,836,5657	0.990413%	13,967,777.71	160,270,783.56	146,165,975
3	3AKWA IBOM	5,984,7662	1.361778%	10,205,130.58	176,990,140.77	160,209,415
4	4ANAMBRA	6,384,4785	4.913733%	69,298,269.36	231,080,402.70	208,444,053
5	5BAUCHI	7,093,5028	0.878362%	12,387,524.01	181,259,900.78	164,429,264
6	6BAYELSA	2,600,4231	0.732308%	10,327,720.33	134,269,299.57	121,739,726
7	7BENUE	6,441,2880	1.192211%	16,813,729.03	179,163,957.53	161,580,824
8	8BORNO	6,337,3983	1.188264%	16,758,064.10	178,069,395.37	163,627,329
9	9CROSS RIV	4,410,4257	1.199969%	16,923,135.39	158,964,740.55	144,736,577
10	10DELTA	6,256,7884	5.086367%	71,732,922.12	232,238,154.27	208,898,403
11	11EBONYI	3,318,1646	0.743808%	10,489,912.89	141,608,907.00	128,341,055
12	12EDO	4,913,2506	4.601877%	64,900,170.00	211,970,024.92	189,830,585
13	13EKITI	3,639,8455	1.062706%	14,987,320.87	149,323,124.04	135,292,770
14	14ENUGU	4,972,7379	2.661414%	37,533,863.81	185,198,591.25	166,706,234
15	15GOMBE	3,593,5377	0.587687%	8,288,133.39	142,160,859.32	129,499,677
16	16IMO	6,007,1941	2.380988%	33,579,028.81	191,588,318.42	173,586,595
17	17JIGAWA	6,638,8435	0.504069%	7,108,871.30	171,434,654.84	156,579,837
18	18KADUNA	9,261,4869	2.843424%	40,100,746.25	230,652,963.68	211,895,653
19	19KANO	14,325,5517	3.814669%	53,798,197.69	294,991,063.63	271,789,714
20	20KATSINA	8,843,2106	1.215527%	17,142,544.37	203,511,998.60	184,861,395
21	21KEBBI	4,944,2354	0.654920%	9,236,322.31	156,616,025.11	142,449,449
22	22KOGI	5,005,0860	1.302531%	18,369,567.84	166,357,776.10	149,932,945
23	23KWARA	3,619,8113	1.652851%	23,310,128.62	157,445,590.17	144,990,983
24	24LAGOS	13,760,4671	31.254280%	440,778,422.92	676,320,442.71	619,777,333
25	25NASSARAWA	2,844,5596	1.079421%	15,223,054.71	141,605,998.92	129,985,644
26	26NIGER	6,030,6281	1.487943%	20,984,423.62	179,228,053.25	163,303,659
27	27OGUN	5,691,4824	4.141035%	58,400,920.26	213,253,092.63	199,277,696
28	28ONDO	5,253,2223	1.985541%	28,002,042.86	178,471,614.19	161,744,884
29	29OSUN	5,226,5228	2.021532%	28,509,620.65	178,712,197.03	163,676,986
30	30OYO	8,536,3717	4.975241%	70,165,709.14	253,466,774.74	230,946,452
31	31PLATEAU	4,852,7650	1.594834%	22,491,907.24	168,956,905.39	152,760,001
32	32RIVERS	7,916,2653	4.605133%	64,946,091.67	242,046,092.98	220,559,182
33	33SOKOTO	5,644,0052	0.869989%	12,269,437.87	166,646,838.89	152,137,836
34	34TARABA	3,512,4072	0.648758%	9,149,416.33	142,210,837.28	129,568,718
35	35YOBE	3,544,2454	0.659063%	9,294,750.56	142,674,553.34	129,864,431
36	36ZAMFARA	4,976,6278	0.502264%	7,083,415.64	154,787,042.00	141,137,755
Ind Total		3,525,744,547.17	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

67

68

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

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	4,324,555,458.91	29.44
25	Lagos	149,356,095.74	1.02
26	Nasarawa	205,881,910.28	1.40
27	Niger	572,981,809.90	3.90
28	Ogun	274,733,020.07	1.87
29	Ondo	279,712,956.02	1.90
30	Osun	688,408,244.82	4.69
31	Oyo	220,672,100.00	1.50
32	Plateau	637,197,650.00	4.34
33	Rivers	120,377,635.97	0.82
34	Sokoto	89,766,550.00	0.61
35	Taraba	91,192,450.00	0.62
36	Yobe	69,496,650.00	0.47
37	Zamfara	14,690,602,279.89	100.00
	TOTAL		

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



NON IMPORT EMT COLLECTION FOR THE MONTH

SN	STATE	COLLECTIONS INDICES FOR DERIVATION COLLECTIONS
----	-------	--

Aug 2023 Jul 2023

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	531,158,280.84
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

69

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

2

Prepared by: 

Checked by: 

Authorized by: 