

***FAAC LGCs DEDUCTIONS-SUMMARY BY TYPE OF DEDUCTION***

<b>LGCNO</b>	<b>TOTAL AMOUNT</b>	<b>LGCNO</b>	<b>TOTAL-AMOUNT</b>
<b>1 STATUTORY REVENUE</b>		<b><u>FCT-ABUJA</u></b>	
<b><u>ABIA</u></b>		6 ECOLOGICAL FUNDS DISTRIBUTION LGCS	15,271,902.28
17 ECOLOGICAL FUNDS DISTRIBUTION LGCS	34,886,928.11		<b><u>15,271,902.28</u></b>
	<b><u>34,886,928.11</u></b>	<b><u>GOMBE</u></b>	
<b><u>ADAMAWA</u></b>		11 ECOLOGICAL FUNDS DISTRIBUTION LGCS	26,108,145.29
21 ECOLOGICAL FUNDS DISTRIBUTION LGCS	44,004,852.72		<b><u>26,108,145.29</u></b>
	<b><u>44,004,852.72</u></b>	<b><u>IMO</u></b>	
<b><u>AKWA IBOM</u></b>		27 ECOLOGICAL FUNDS DISTRIBUTION LGCS	51,066,384.60
31 ECOLOGICAL FUNDS DISTRIBUTION LGCS	58,611,877.97		<b><u>51,066,384.60</u></b>
	<b><u>58,611,877.97</u></b>	<b><u>JIGAWA</u></b>	
<b><u>ANAMBRA</u></b>		27 ECOLOGICAL FUNDS DISTRIBUTION LGCS	53,650,045.08
21 ECOLOGICAL FUNDS DISTRIBUTION LGCS	44,242,659.61		<b><u>53,650,045.08</u></b>
	<b><u>44,242,659.61</u></b>	<b><u>KADUNA</u></b>	
<b><u>BAUCHI</u></b>		23 ECOLOGICAL FUNDS DISTRIBUTION LGCS	60,334,555.82
20 ECOLOGICAL FUNDS DISTRIBUTION LGCS	50,224,173.72		<b><u>60,334,555.82</u></b>
	<b><u>50,224,173.72</u></b>	<b><u>KANO</u></b>	
<b><u>BAYELSA</u></b>		44 ECOLOGICAL FUNDS DISTRIBUTION LGCS	96,057,783.88
8 ECOLOGICAL FUNDS DISTRIBUTION LGCS	20,443,077.08	44 KANO STATE 44 LOCAL GOVT. LOAN IFO GTB (30/36)	512,664,445.04
	<b><u>20,443,077.08</u></b>		<b><u>608,722,228.92</u></b>
<b><u>BENUE</u></b>		<b><u>KATSINA</u></b>	
23 ECOLOGICAL FUNDS DISTRIBUTION LGCS	54,651,674.14	34 ECOLOGICAL FUNDS DISTRIBUTION LGCS	73,130,425.91
	<b><u>54,651,674.14</u></b>		<b><u>73,130,425.91</u></b>
<b><u>BORNO</u></b>		<b><u>KEBBI</u></b>	
27 ECOLOGICAL FUNDS DISTRIBUTION LGCS	59,335,340.32	21 ECOLOGICAL FUNDS DISTRIBUTION LGCS	46,153,148.50
	<b><u>59,335,340.32</u></b>		<b><u>46,153,148.50</u></b>
<b><u>CROSS RIVER</u></b>		<b><u>KOGI</u></b>	
18 ECOLOGICAL FUNDS DISTRIBUTION LGCS	38,251,625.08	21 ECOLOGICAL FUNDS DISTRIBUTION LGCS	47,702,659.63
	<b><u>38,251,625.08</u></b>		<b><u>47,702,659.63</u></b>
<b><u>DELTA</u></b>		<b><u>KWARA</u></b>	
25 ECOLOGICAL FUNDS DISTRIBUTION LGCS	49,013,971.42	16 ECOLOGICAL FUNDS DISTRIBUTION LGCS	33,754,628.30
	<b><u>49,013,971.42</u></b>		<b><u>33,754,628.30</u></b>
<b><u>EBONYI</u></b>		<b><u>LAGOS</u></b>	
13 ECOLOGICAL FUNDS DISTRIBUTION LGCS	28,296,087.02	20 ECOLOGICAL FUNDS DISTRIBUTION LGCS	57,500,880.64
13 POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME LGC	9,714,989.88		<b><u>57,500,880.64</u></b>
	<b><u>38,011,076.90</u></b>	<b><u>NASSARAWA</u></b>	
<b><u>EDO</u></b>		13 ECOLOGICAL FUNDS DISTRIBUTION LGCS	30,114,946.20
18 ECOLOGICAL FUNDS DISTRIBUTION LGCS	37,502,322.22		<b><u>30,114,946.20</u></b>
	<b><u>37,502,322.22</u></b>	<b><u>NIGER</u></b>	
<b><u>EKITI</u></b>		25 ECOLOGICAL FUNDS DISTRIBUTION LGCS	55,740,442.44
16 ECOLOGICAL FUNDS DISTRIBUTION LGCS	29,778,203.84		<b><u>55,740,442.44</u></b>
	<b><u>29,778,203.84</u></b>	<b><u>OGUN</u></b>	
<b><u>ENUGU</u></b>		20 ECOLOGICAL FUNDS DISTRIBUTION LGCS	39,765,030.10
17 ECOLOGICAL FUNDS DISTRIBUTION LGCS	38,102,916.92		<b><u>39,765,030.10</u></b>
	<b><u>38,102,916.92</u></b>	<b><u>ONDO</u></b>	
		18 ECOLOGICAL FUNDS DISTRIBUTION LGCS	37,978,119.06

<b>LGCNO</b>	<b>TOTAL AMOUNT</b>	<b>LGCNO</b>	<b>TOTAL-AMOUNT</b>
	<b><u>37,978,119.06</u></b>	21 KEBBI	29,186,303.03
<b><u>OSUN</u></b>		21 KOGI	30,166,182.04
30 ECOLOGICAL FUNDS DISTRIBUTION LGCS	51,442,322.47	16 KWARA	21,345,733.54
	<b><u>51,442,322.47</u></b>	20 LAGOS	36,362,375.73
<b><u>OYO</u></b>		13 NASSARAWA	19,044,073.35
33 ECOLOGICAL FUNDS DISTRIBUTION LGCS	64,890,476.05	25 NIGER	35,249,110.77
	<b><u>64,890,476.05</u></b>	20 OGUN	25,146,588.18
<b><u>PLATEAU</u></b>		18 ONDO	24,016,582.34
17 ECOLOGICAL FUNDS DISTRIBUTION LGCS	40,677,634.07	30 OSUN	32,531,068.00
	<b><u>40,677,634.07</u></b>	33 OYO	41,035,404.06
<b><u>RIVERS</u></b>		17 PLATEAU	25,723,700.18
23 ECOLOGICAL FUNDS DISTRIBUTION LGCS	50,422,182.47	23 RIVERS	31,885,952.42
	<b><u>50,422,182.47</u></b>	23 SOKOTO	32,114,089.26
<b><u>SOKOTO</u></b>		16 TARABA	24,069,617.34
23 ECOLOGICAL FUNDS DISTRIBUTION LGCS	50,782,941.89	17 YOBE	24,199,890.84
	<b><u>50,782,941.89</u></b>	14 ZAMFARA	21,866,219.09
<b><u>TARABA</u></b>			<b><u>1,062,902,145.10</u></b>
16 ECOLOGICAL FUNDS DISTRIBUTION LGCS	38,061,984.84		<b><u>1,062,902,145.10</u></b>
	<b><u>38,061,984.84</u></b>	<b><u>9 OTHER NON OIL REVENUE</u></b>	
<b><u>YOBE</u></b>		<b><u>ABIA</u></b>	
17 ECOLOGICAL FUNDS DISTRIBUTION LGCS	38,267,990.11	17 ABIA	7,472,220.88
	<b><u>38,267,990.11</u></b>	21 ADAMAWA	9,425,134.21
<b><u>ZAMFARA</u></b>		31 AKWA IBOM	12,553,724.92
14 ECOLOGICAL FUNDS DISTRIBUTION LGCS	34,577,687.20	21 ANAMBRA	9,476,068.63
	<b><u>34,577,687.20</u></b>	20 BAUCHI	10,757,213.09
	<b><u>2,203,177,461.89</u></b>	8 BAYELSA	4,378,579.48
<b><u>4 EXCHANGE DIFFERENCE REVENUE</u></b>		23 BENUE	11,705,512.72
<b><u>ABIA</u></b>		27 BORNO	12,708,678.96
17 ABIA	22,061,776.68	18 CROSS RIVER	8,192,885.05
21 ADAMAWA	27,827,764.90	25 DELTA	10,498,007.15
31 AKWA IBOM	37,064,947.62	13 EBONYI	6,060,568.35
21 ANAMBRA	27,978,149.10	18 EDO	8,032,396.39
20 BAUCHI	31,760,735.75	16 EKITI	6,378,014.02
8 BAYELSA	12,927,782.00	17 ENUGU	8,161,034.15
23 BENUE	34,560,596.07	6 FCT-ABUJA	3,270,996.71
27 BORNO	37,522,450.34	11 GOMBE	5,591,946.30
18 CROSS RIVER	24,189,541.93	27 IMO	10,937,601.16
25 DELTA	30,995,428.68	27 JIGAWA	11,490,979.83
13 EBONYI	17,893,864.17	23 KADUNA	12,922,694.90
18 EDO	23,715,698.19	44 KANO	20,574,037.83
16 EKITI	18,831,124.40	34 KATSINA	15,663,365.20
17 ENUGU	24,095,501.95	21 KEBBI	9,885,264.73
6 FCT-ABUJA	9,657,637.29	21 KOGI	10,217,145.18
11 GOMBE	16,510,254.76	16 KWARA	7,229,700.41
27 IMO	32,293,332.61	20 LAGOS	12,315,767.09
27 JIGAWA	33,927,186.42	13 NASSARAWA	6,450,138.84
23 KADUNA	38,154,333.70	25 NIGER	11,938,709.44
44 KANO	60,744,969.29	20 OGUN	8,517,032.15
34 KATSINA	46,246,179.09	18 ONDO	8,134,304.44

<b>LGCNO</b>	<b>TOTAL AMOUNT</b>	<b>LGCNO</b>	<b>TOTAL-AMOUNT</b>
30 OSUN	11,018,121.03		
33 OYO	13,898,500.00		
17 PLATEAU	8,712,497.30		
23 RIVERS	10,799,623.39		
23 SOKOTO	10,876,892.28		
16 TARABA	8,152,267.15		
17 YOBE	8,196,390.18		
14 ZAMFARA	7,405,986.44		
	<u>360,000,000.00</u>		
	<u>360,000,000.00</u>		
	<u>3,626,079,606.98</u>		

***FAAC LGCs DEDUCTIONS-SUMMARY BY TYPE***

<i>S/NO</i>	<i>STATES</i>	<i>TOTAL DEDUCTIONS</i>	
<b><u>1 STATUTORY REVENUE</u></b>			<b>1</b>
1	ABIA (17 detail records)	34,886,928.11	
2	ADAMAWA (21 detail records)	44,004,852.72	
3	AKWA IBOM (31 detail records)	58,611,877.97	
4	ANAMBRA (21 detail records)	44,242,659.61	
5	BAUCHI (20 detail records)	50,224,173.72	
6	BAYELSA (8 detail records)	20,443,077.08	
7	BENUE (23 detail records)	54,651,674.14	
8	BORNO (27 detail records)	59,335,340.32	
9	CROSS RIVER (18 detail records)	38,251,625.08	
10	DELTA (25 detail records)	49,013,971.42	
11	EBONYI (26 detail records)	38,011,076.90	
12	EDO (18 detail records)	37,502,322.22	
13	EKITI (16 detail records)	29,778,203.84	
14	ENUGU (17 detail records)	38,102,916.92	
15	FCT-ABUJA (6 detail records)	15,271,902.28	
16	GOMBE (11 detail records)	26,108,145.29	
17	IMO (27 detail records)	51,066,384.60	
18	JIGAWA (27 detail records)	53,650,045.08	
19	KADUNA (23 detail records)	60,334,555.82	
20	KANO (88 detail records)	608,722,228.92	
21	KATSINA (34 detail records)	73,130,425.91	
22	KEBBI (21 detail records)	46,153,148.50	
23	KOGI (21 detail records)	47,702,659.63	
24	KWARA (16 detail records)	33,754,628.30	
25	LAGOS (20 detail records)	57,500,880.64	
26	NASSARAWA (13 detail records)	30,114,946.20	
27	NIGER (25 detail records)	55,740,442.44	
28	OGUN (20 detail records)	39,765,030.10	
29	ONDO (18 detail records)	37,978,119.06	
30	OSUN (30 detail records)	51,442,322.47	
31	OYO (33 detail records)	64,890,476.05	
32	PLATEAU (17 detail records)	40,677,634.07	
33	RIVERS (23 detail records)	50,422,182.47	
34	SOKOTO (23 detail records)	50,782,941.89	
35	TARABA (16 detail records)	38,061,984.84	
36	YOBE (17 detail records)	38,267,990.11	
37	ZAMFARA (14 detail records)	34,577,687.20	
<b><u>TOTAL 1 STATUTORY REVENUE</u></b>		<b><u>2,203,177,461.89</u></b>	
<b><u>4 EXCHANGE DIFFERENCE REVENUE</u></b>			<b>4</b>
1	ABIA (17 detail records)	22,061,776.68	
2	ADAMAWA (21 detail records)	27,827,764.90	
3	AKWA IBOM (31 detail records)	37,064,947.62	
4	ANAMBRA (21 detail records)	27,978,149.10	

<b>S/NO</b>	<b>STATES</b>	<b>TOTAL DEDUCTIONS</b>
5	BAUCHI (20 detail records)	31,760,735.75
6	BAYELSA (8 detail records)	12,927,782.00
7	BENUE (23 detail records)	34,560,596.07
8	BORNO (27 detail records)	37,522,450.34
9	CROSS RIVER (18 detail records)	24,189,541.93
10	DELTA (25 detail records)	30,995,428.68
11	EBONYI (13 detail records)	17,893,864.17
12	EDO (18 detail records)	23,715,698.19
13	EKITI (16 detail records)	18,831,124.40
14	ENUGU (17 detail records)	24,095,501.95
15	FCT-ABUJA (6 detail records)	9,657,637.29
16	GOMBE (11 detail records)	16,510,254.76
17	IMO (27 detail records)	32,293,332.61
18	JIGAWA (27 detail records)	33,927,186.42
19	KADUNA (23 detail records)	38,154,333.70
20	KANO (44 detail records)	60,744,969.29
21	KATSINA (34 detail records)	46,246,179.09
22	KEBBI (21 detail records)	29,186,303.03
23	KOGI (21 detail records)	30,166,182.04
24	KWARA (16 detail records)	21,345,733.54
25	LAGOS (20 detail records)	36,362,375.73
26	NASSARAWA (13 detail records)	19,044,073.35
27	NIGER (25 detail records)	35,249,110.77
28	OGUN (20 detail records)	25,146,588.18
29	ONDO (18 detail records)	24,016,582.34
30	OSUN (30 detail records)	32,531,068.00
31	OYO (33 detail records)	41,035,404.06
32	PLATEAU (17 detail records)	25,723,700.18
33	RIVERS (23 detail records)	31,885,952.42
34	SOKOTO (23 detail records)	32,114,089.26
35	TARABA (16 detail records)	24,069,617.34
36	YOBE (17 detail records)	24,199,890.84
37	ZAMFARA (14 detail records)	21,866,219.09
<b><u>TOTAL 4 EXCHANGE DIFFERENCE REVENUE</u></b>		<b><u>1,062,902,145.10</u></b>

#### **9 OTHER NON OIL REVENUE**

1	ABIA (17 detail records)	7,472,220.88
2	ADAMAWA (21 detail records)	9,425,134.21
3	AKWA IBOM (31 detail records)	12,553,724.92
4	ANAMBRA (21 detail records)	9,476,068.63
5	BAUCHI (20 detail records)	10,757,213.09
6	BAYELSA (8 detail records)	4,378,579.48
7	BENUE (23 detail records)	11,705,512.72
8	BORNO (27 detail records)	12,708,678.96
9	CROSS RIVER (18 detail records)	8,192,885.05
10	DELTA (25 detail records)	10,498,007.15
11	EBONYI (13 detail records)	6,060,568.35
12	EDO (18 detail records)	8,032,396.39
13	EKITI (16 detail records)	6,378,014.02
14	ENUGU (17 detail records)	8,161,034.15

<b>S/NO</b>	<b>STATES</b>	<b>TOTAL DEDUCTIONS</b>
15	FCT-ABUJA (6 detail records)	3,270,996.71
16	GOMBE (11 detail records)	5,591,946.30
17	IMO (27 detail records)	10,937,601.16
18	JIGAWA (27 detail records)	11,490,979.83
19	KADUNA (23 detail records)	12,922,694.90
20	KANO (44 detail records)	20,574,037.83
21	KATSINA (34 detail records)	15,663,365.20
22	KEBBI (21 detail records)	9,885,264.73
23	KOGI (21 detail records)	10,217,145.18
24	KWARA (16 detail records)	7,229,700.41
25	LAGOS (20 detail records)	12,315,767.09
26	NASSARAWA (13 detail records)	6,450,138.84
27	NIGER (25 detail records)	11,938,709.44
28	OGUN (20 detail records)	8,517,032.15
29	ONDO (18 detail records)	8,134,304.44
30	OSUN (30 detail records)	11,018,121.03
31	OYO (33 detail records)	13,898,500.00
32	PLATEAU (17 detail records)	8,712,497.30
33	RIVERS (23 detail records)	10,799,623.39
34	SOKOTO (23 detail records)	10,876,892.28
35	TARABA (16 detail records)	8,152,267.15
36	YOBE (17 detail records)	8,196,390.18
37	ZAMFARA (14 detail records)	7,405,986.44
<b><u>TOTAL 9 OTHER NON OIL REVENUE</u></b>		<b><u>360,000,000.00</u></b>
<b><u>Grand Total</u></b>		<b><u>3,626,079,606.98</u></b>

S/N	STATE	GROSS STATUTORY	TOTAL DERIVATION	TOTAL	DEDUCTION	STATE NET	PREV. TOTAL	
						Oct 2023	Sep 2023	
1	ABIA	1,848,334,142.08	177,424,248.11	2,025,758,390.20	337,103,121.38	1,688,655,268.81	2,740,425,962.43	1
2	ADAMAWA	1,966,309,675.84	0.00	1,966,309,675.84	499,897,195.32	1,466,412,480.51	2,542,901,475.03	2
3	AKWA IBOM	1,984,582,437.12	5,228,515,893.17	7,213,098,330.30	813,870,915.84	6,399,227,414.46	15,294,312,357.55	3
4	ANAMBRA	1,962,626,026.15	226,315,360.40	2,188,941,386.55	224,244,272.65	1,964,697,113.90	3,075,093,585.57	4
5	BAUCHI	2,361,104,865.14	0.00	2,361,104,865.14	1,892,717,188.88	468,387,676.27	3,053,464,628.72	5
6	BAYELSA	1,746,546,498.07	4,756,974,808.82	6,503,521,306.89	480,313,248.60	6,023,208,058.29	13,788,308,739.73	6
7	BENUE	2,213,688,442.41	0.00	2,213,688,442.41	168,262,486.38	2,045,425,956.03	2,862,820,477.69	7
8	BORNO	2,452,449,541.61	0.00	2,452,449,541.61	223,043,271.92	2,229,406,269.69	3,171,594,806.99	8
9	CROSS RIVE	1,984,920,890.53	0.00	1,984,920,890.53	1,037,029,982.79	947,890,907.74	2,566,970,158.55	9
10	DELTA	2,004,216,245.82	7,500,167,063.59	9,504,383,309.41	1,302,045,479.54	8,202,337,829.86	20,927,632,189.61	10
11	EBONYI	1,765,938,543.42	0.00	1,765,938,543.42	645,134,873.25	1,120,803,670.18	2,283,774,413.60	11
12	EDO	1,845,688,803.81	977,164,662.70	2,822,853,466.50	747,199,637.44	2,075,653,829.06	5,093,030,062.69	12
13	EKITI	1,764,942,034.59	0.00	1,764,942,034.59	790,932,092.49	974,009,942.11	2,282,485,693.00	13
14	ENUGU	1,985,092,202.60	0.00	1,985,092,202.60	290,069,821.37	1,695,022,381.23	2,567,191,705.41	14
15	GOMBE	1,859,256,862.23	0.00	1,859,256,862.23	1,164,337,660.36	694,919,201.87	2,404,456,976.20	15
16	IMO	2,052,293,074.32	325,561,522.38	2,377,854,596.69	1,362,625,559.66	1,015,229,037.04	3,321,745,254.37	16
17	JIGAWA	2,207,431,580.78	0.00	2,207,431,580.78	199,699,175.37	2,007,732,405.40	2,854,728,882.11	17
18	KADUNA	2,586,262,844.22	0.00	2,586,262,844.22	1,995,436,320.10	590,826,524.12	3,344,646,920.17	18
19	KANO	3,130,959,101.25	0.00	3,130,959,101.25	1,048,271,920.85	2,082,687,180.40	4,049,067,456.00	19
20	KATSINA	2,426,404,196.52	0.00	2,426,404,196.52	1,124,183,515.49	1,302,220,681.04	3,137,912,042.13	20
21	KEBBI	2,084,293,310.27	0.00	2,084,293,310.27	276,664,048.41	1,807,629,261.85	2,695,482,099.39	21
22	KOGI	2,181,625,867.70	0.00	2,181,625,867.70	1,981,797,397.05	219,828,470.65	2,821,356,017.88	22
23	KWARA	1,757,073,240.91	0.00	1,757,073,240.91	721,233,502.26	1,035,839,738.64	2,272,309,489.67	23
24	LAGOS	2,644,298,075.47	0.00	2,644,298,075.47	2,708,938,818.43	-64,640,742.96	3,419,700,141.42	24
25	NASSARAW	1,820,331,653.10	0.00	1,820,331,653.10	249,490,586.57	1,570,841,066.53	2,354,117,513.94	25
26	NIGER	2,338,134,959.93	0.00	2,338,134,959.93	1,243,652,131.70	1,094,482,828.22	3,023,759,131.88	26
27	OGUN	1,833,851,259.50	0.00	1,833,851,259.50	1,559,613,163.94	274,238,095.56	2,371,601,548.87	27
28	ONDO	1,837,484,324.22	805,473,727.61	2,642,958,051.83	921,132,591.56	1,721,825,460.27	4,361,910,908.27	28
29	OSUN	1,800,233,120.80	0.00	1,800,233,120.80	394,456,646.38	1,405,776,474.42	2,328,125,378.49	29
30	OYO	2,213,933,028.62	0.00	2,213,933,028.62	1,734,145,125.99	479,787,902.64	2,863,136,785.26	30
31	PLATEAU	2,061,244,607.35	0.00	2,061,244,607.35	1,477,185,976.12	584,058,631.22	2,665,674,698.57	31
32	RIVERS	2,128,777,940.74	4,850,605,714.31	6,979,383,655.05	346,671,199.49	6,632,712,455.56	14,244,693,058.59	32
33	SOKOTO	2,175,417,799.19	0.00	2,175,417,799.19	1,146,561,642.61	1,028,856,156.57	2,813,327,523.30	33
34	TARABA	1,901,406,047.44	0.00	1,901,406,047.44	235,729,464.03	1,665,676,583.41	2,458,965,798.76	34
35	YOBE	1,960,105,552.38	0.00	1,960,105,552.38	546,499,826.84	1,413,605,725.54	2,534,878,082.34	35
36	ZAMFARA	1,964,280,004.87	0.00	1,964,280,004.87	815,907,322.43	1,148,372,682.44	2,540,276,632.49	36
42	SOKU	0.00	89,061,728.30	89,061,728.30	0.00	89,061,728.30	402,565,747.53	37
		<b>74,851,538,800.99</b>	<b>24,937,264,729.39</b>	<b>99,788,803,530.37</b>	<b>32,686,097,183.50</b>	<b>67,102,706,346.87</b>	<b>157,534,444,344.20</b>	

## SUMMARY OF STATUTORY REVENUE ALLOCATION DISTRIBUTION STATES AND LGCS

Page 39

SN-A	STATE-B	GROSS STATUTORY-C	TOTAL DERIVATION OIL & GAS-D	E-ECOLOGY- C*0.72	TOTAL-F= C+D	DEDUCTION-G	STATE NET-H=F- G	LGCS GROSS-I	LGCS NET-J	SN
1	ABIA	1,848,334,142.08	177,424,248.11	49,805,411.01	2,025,758,399.20	287,297,710.37	1,688,655,268.81	1,197,784,531.66	1,162,897,603.55	1
2	ADAMAWA	1,966,309,675.84	0.00	52,984,392.46	1,966,309,675.84	446,912,802.86	1,466,412,480.51	1,510,833,276.60	1,466,828,423.88	2
3	AKWA IBOM	1,984,582,437.12	5,228,515,893.17	53,476,772.26	7,213,098,330.30	760,394,143.58	6,399,227,414.46	2,012,341,143.71	1,953,729,265.74	3
4	ANAMBRA	1,962,626,026.15	226,315,360.40	52,885,132.44	2,188,941,386.55	171,359,140.21	1,964,697,113.90	1,518,997,979.80	1,474,755,320.20	4
5	BAUCHI	2,361,104,865.14	0.00	63,622,586.19	2,361,104,865.14	1,829,094,602.69	468,387,676.27	1,724,363,287.84	1,674,139,124.11	5
6	BAYELSA	1,746,546,498.07	4,756,974,808.82	47,062,630.19	6,503,521,306.89	433,250,618.41	6,025,208,058.29	701,878,979.66	681,435,902.59	6
7	BENUE	2,213,688,442.41	0.00	59,650,287.37	2,213,688,442.41	108,612,199.01	2,045,425,956.03	1,876,374,145.57	1,821,722,471.43	7
8	BORNO	2,452,449,541.61	0.00	66,083,969.68	2,452,449,541.61	156,959,302.24	2,229,406,269.69	2,037,180,017.61	1,977,844,671.29	8
9	CROSS RIVER	1,984,920,890.53	0.00	53,485,892.26	1,984,920,890.53	983,544,090.53	947,890,907.74	1,313,305,794.52	1,275,054,169.44	9
10	DELTA	2,004,216,245.82	7,500,167,063.59	54,005,826.98	9,504,383,309.41	1,248,039,652.56	8,202,337,829.86	1,682,813,018.78	1,633,799,047.36	10
11	EBONYI	1,785,938,543.42	0.00	47,585,170.33	1,785,938,543.42	597,549,702.91	1,120,803,670.18	971,498,987.69	933,487,910.79	11
12	EDO	1,845,688,803.81	977,164,662.70	49,734,129.44	2,822,853,466.50	697,465,508.00	2,075,653,829.06	1,287,579,729.46	1,250,077,407.24	12
13	EKITI	1,784,942,034.59	0.00	47,558,318.30	1,784,942,034.59	743,373,774.19	974,009,942.11	1,022,384,998.43	992,606,794.59	13
14	ENUGU	1,985,082,202.60	0.00	53,490,508.45	1,985,082,202.60	236,579,312.92	1,695,022,381.23	1,308,200,147.58	1,270,097,230.66	14
15	GOMBE	1,859,256,862.23	0.00	50,099,735.81	1,859,256,862.23	1,114,237,924.55	694,919,201.87	896,379,654.80	870,271,509.52	15
16	IMO	2,052,293,074.32	325,561,522.38	55,301,310.39	2,377,854,596.69	1,307,324,249.27	1,015,229,037.04	1,753,279,204.45	1,702,212,819.85	16
17	JIGAWA	2,207,431,580.78	0.00	59,481,689.30	2,207,431,580.78	140,217,486.07	2,007,732,405.40	1,841,984,881.09	1,768,334,936.01	17
18	KADUNA	2,586,262,844.22	0.00	69,689,717.36	2,586,262,844.22	1,925,746,802.74	590,826,524.12	2,071,488,416.40	2,011,151,860.59	18
19	KANO	3,130,959,101.25	0.00	84,367,161.41	3,130,959,101.25	963,904,759.44	2,082,687,180.40	3,297,983,913.17	2,689,261,684.25	19
20	KATSINA	2,426,404,196.52	0.00	65,382,149.01	2,426,404,196.52	1,058,801,366.48	1,302,220,681.04	2,510,811,289.50	2,437,680,863.59	20
21	KEBBI	2,084,293,310.27	0.00	56,163,592.19	2,084,293,310.27	220,500,456.22	1,807,629,261.85	1,584,591,431.99	1,538,438,283.49	21
22	KOGI	2,181,625,867.70	0.00	58,786,325.78	2,181,625,867.70	1,903,011,071.27	219,828,470.65	1,637,791,313.93	1,590,088,654.30	22
23	KWARA	1,767,073,240.91	0.00	47,346,284.93	1,767,073,240.91	673,887,217.33	1,035,839,738.64	1,158,908,904.93	1,125,154,276.63	23
24	LAGOS	2,644,296,075.47	0.00	71,253,540.96	2,644,296,075.47	2,637,685,277.47	-64,640,742.96	1,974,196,901.92	1,916,696,021.28	24
25	NASSARAWA	1,820,331,653.10	0.00	49,050,852.93	1,820,331,653.10	200,439,733.64	1,570,841,086.53	1,033,946,486.21	1,003,831,540.01	25
26	NIGER	2,338,134,959.93	0.00	63,003,636.64	2,338,134,959.93	1,180,648,495.06	1,094,482,828.22	1,913,755,190.31	1,856,014,747.87	26
27	OGIN	1,833,851,259.50	0.00	49,415,153.70	1,833,851,259.50	1,610,198,010.24	274,238,095.56	1,365,266,033.33	1,325,501,003.23	27
28	ONDO	1,837,484,324.22	805,473,727.61	49,513,050.65	2,642,958,051.83	871,619,540.91	1,721,825,460.27	1,303,915,420.96	1,266,937,301.90	28
29	OSUN	1,800,233,120.80	0.00	48,509,275.71	1,800,233,120.80	345,947,370.67	1,405,776,474.42	1,766,186,404.87	1,714,744,082.40	29
30	OYO	2,213,933,028.62	0.00	59,656,878.02	2,213,933,028.62	1,674,488,247.97	479,787,902.64	2,227,906,344.23	2,163,015,868.18	30
31	PLATEAU	2,061,244,607.35	0.00	55,542,519.36	2,061,244,607.35	1,421,643,456.77	584,058,631.22	1,399,598,769.69	1,355,921,135.62	31
32	RIVERS	2,128,777,940.74	4,850,605,714.31	57,362,279.84	6,979,383,655.05	289,308,919.65	6,632,712,455.56	1,731,161,598.13	1,680,739,415.66	32
33	SOKOTO	2,175,417,799.19	0.00	58,619,042.49	2,175,417,799.19	1,087,942,800.12	1,028,856,156.57	1,743,547,671.47	1,692,784,729.59	33
34	TARABA	1,901,406,047.44	0.00	61,235,492.30	1,901,406,047.44	184,493,971.73	1,665,676,563.41	1,306,794,812.92	1,266,732,828.07	34
35	YOBE	1,960,105,552.38	0.00	52,817,215.48	1,960,105,552.38	493,682,611.36	1,413,605,725.54	1,313,867,660.31	1,275,599,670.20	35
36	ZAMFARA	1,964,280,004.87	0.00	52,929,700.73	1,964,280,004.87	762,977,621.70	1,148,372,662.44	1,187,167,280.69	1,152,589,573.49	36
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	524,335,311.70	509,063,409.42	37
38	SOKU	0.00	89,061,728.30	0.00	89,061,728.30	0.00	89,061,728.30	0.00	0.00	42
		24,851,538,800.99	24,937,264,728.39	2,016,957,632.36	99,788,803,630.37	30,669,139,551.14	67,102,706,346.87	57,707,398,925.91	55,504,221,464.02	



## GROSS STATUTORY AND ECOLOGICAL REVENUE ALLOCATION TO STATES AND LGCS

Page 394

SN	2) STATE	3) GROSS STATUTORY = 26.72%	4) STATUTORY = 26.0%	5) STATES ECOLOGICAL FUNDS = 0.72%	6) LGCS GROSS= 20.6%	7) LGCS = 20%	8) LGCS ECOLOGICAL FUNDS = 0.69%	TOTAL ECOLOGICAL FUNDS = 5+8	SN
1	ABIA	1,848,334,142.08	1,798,528,731.07	49,805,411.01	1,197,784,531.66	1,162,897,603.55	34,886,928.11	84,692,339.12	1
2	ADAMAWA	1,966,308,675.84	1,913,325,283.37	52,984,392.46	1,510,833,276.60	1,466,828,423.88	44,004,852.72	96,989,245.18	2
3	AKWA IBOM	1,984,582,437.12	1,931,105,664.87	53,476,772.26	2,012,341,143.71	1,963,729,265.74	56,611,877.97	112,086,660.23	3
4	ANAMBRA	1,962,626,026.16	1,909,740,893.71	52,885,132.44	1,518,997,979.80	1,474,755,920.20	44,242,659.61	97,127,782.05	4
5	BAUCHI	2,361,104,865.14	2,297,482,278.96	63,622,586.19	1,724,363,297.84	1,674,139,124.11	50,224,173.72	113,846,759.91	5
6	BAVELSA	1,746,546,498.07	1,699,483,867.88	47,062,630.19	701,878,979.66	681,435,902.59	20,443,077.08	67,505,707.27	6
7	BENUE	2,213,688,442.41	2,154,038,155.04	59,650,287.37	1,876,374,145.57	1,821,722,471.43	54,651,674.14	114,301,961.51	7
8	BORNO	2,452,449,541.61	2,386,365,571.93	66,083,969.68	2,037,180,017.61	1,977,844,677.29	59,335,340.32	125,419,310.00	8
9	CROSS RIVER	1,984,920,890.53	1,931,434,998.27	53,485,892.26	1,313,305,794.52	1,275,054,169.44	38,251,625.08	91,737,517.34	9
10	DELTA	2,004,216,245.82	1,950,210,418.83	54,005,826.98	1,682,813,018.78	1,633,799,047.36	48,013,971.42	103,019,798.40	10
11	EBONYI	1,765,938,543.42	1,718,353,373.09	47,585,170.33	971,498,987.69	943,202,900.67	28,296,087.02	75,881,257.35	11
12	EDO	1,845,688,803.81	1,795,954,674.36	49,734,129.44	1,287,579,729.46	1,250,077,407.24	37,502,322.22	87,236,451.66	12
13	EKITI	1,764,942,034.59	1,717,383,716.30	47,558,318.30	1,022,384,998.43	992,606,794.59	29,778,203.84	77,336,522.14	13
14	ENUGU	1,986,092,202.60	1,931,601,694.15	53,490,508.45	1,308,200,147.58	1,270,097,230.66	38,102,916.92	91,593,425.37	14
15	GOMBE	1,859,256,862.23	1,809,157,126.42	50,099,735.81	886,379,654.80	870,271,509.52	26,108,145.29	76,207,881.09	15
16	IMO	2,052,293,074.32	1,996,991,763.93	55,301,310.39	1,753,279,204.45	1,702,212,819.85	51,066,384.60	106,367,684.98	16
17	JIGAWA	2,207,431,580.78	2,147,949,891.47	59,481,689.30	1,841,984,881.09	1,788,334,636.01	53,650,045.08	113,131,734.38	17
18	KADUNA	2,586,262,844.22	2,516,573,126.86	69,689,717.36	2,071,486,416.40	2,011,151,860.59	60,334,555.82	130,024,273.18	18
19	KANO	3,130,959,101.25	3,046,591,939.84	84,367,161.41	3,287,963,913.17	3,201,926,129.29	86,057,783.88	180,424,945.29	19
20	KATSINA	2,426,404,196.52	2,361,022,047.52	65,382,149.01	2,510,811,289.50	2,467,680,663.59	73,130,425.91	138,512,574.92	20
21	KEBBI	2,084,293,310.27	2,028,129,718.07	56,163,592.19	1,584,591,431.99	1,538,438,283.49	46,153,148.50	102,316,740.70	21
22	KOGI	2,181,625,867.70	2,122,839,541.92	58,786,325.78	1,637,791,313.93	1,590,088,654.30	47,702,659.63	106,488,995.41	22
23	KWARA	1,757,073,240.91	1,709,726,955.97	47,346,284.93	1,158,908,904.93	1,125,154,276.63	33,754,628.30	81,100,913.23	23
24	LAGOS	2,644,298,075.47	2,573,044,534.51	71,253,540.96	1,974,196,901.92	1,916,696,021.28	57,500,880.64	128,754,421.59	24
25	NASSARAWA	1,820,331,653.10	1,771,280,800.17	49,050,852.93	1,033,946,486.21	1,003,831,540.01	30,114,946.20	79,165,799.13	25
26	NIGER	2,338,134,959.93	2,275,131,323.28	63,003,636.64	1,913,755,190.31	1,858,014,747.87	55,740,442.44	118,744,079.08	26
27	OGUN	1,833,851,259.50	1,784,436,105.80	49,415,153.70	1,365,266,033.33	1,325,501,003.23	39,765,030.10	89,180,183.80	27
28	ONDO	1,837,484,324.22	1,787,971,273.57	49,513,050.65	1,303,915,420.96	1,265,937,301.90	37,978,119.06	87,491,169.71	28
29	OSUN	1,800,233,120.80	1,751,723,845.09	48,509,275.71	1,766,186,404.87	1,714,744,082.40	51,442,322.47	99,951,598.18	29
30	OYO	2,213,933,028.62	2,154,276,150.61	59,656,878.02	2,227,906,344.23	2,163,015,868.18	64,890,476.05	124,547,354.06	30
31	PLATEAU	2,061,244,607.35	2,005,702,087.99	55,542,519.36	1,386,598,769.69	1,355,921,135.62	40,677,634.07	96,220,153.43	31
32	RIVERS	2,128,777,940.74	2,071,415,660.90	57,362,279.84	1,731,161,598.13	1,680,739,415.66	50,422,182.47	107,784,462.31	32
33	SOKOTO	2,175,417,799.19	2,116,798,756.69	58,619,042.49	1,743,547,671.47	1,692,764,729.59	50,782,941.89	109,401,994.38	33
34	TARABA	1,901,406,047.44	1,850,170,555.14	51,235,492.30	1,306,794,812.92	1,268,732,828.07	38,061,984.84	89,297,477.14	34
35	YOBE	1,960,105,652.38	1,907,288,336.90	52,817,215.48	1,313,867,660.31	1,275,599,670.20	38,267,990.11	91,085,205.59	35
36	ZAMFARA	1,964,280,004.87	1,911,350,304.14	52,929,700.73	1,187,167,260.69	1,152,589,573.49	34,577,687.20	87,507,387.93	36
37	FCT-ABUJA	0.00	0.00	0.00	524,333,311.70	509,063,409.42	15,271,902.28	15,271,902.28	37
		74,851,538,800.99	72,834,581,168.62	2,016,957,632.36	57,707,398,925.91	56,026,600,898.94	1,680,798,026.97	3,697,755,659.33	

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

<u>Balance as at 30th October, 2023</u>	=N=	
	347,343,382,306.35	
GRAND TOTAL	347,343,382,306.35	

  
CHIGERE, IGNATIUS EMEKE  
BANKING SERVICES DEPT.

  
YAHAYA, HALIDU SAYUTI  
BANKING SERVICES DEPT.

  
SANI, HUSSAINI KAGARA  
BANKING SERVICES DEPT.

**TOTAL VALUE ADDED TAX (VAT)**

<b>DESCRIPTION</b>	<b>Oct 2023</b>	<b>Sep 2023</b>	<b>INCREASE/DECREASE</b>
VAT FOR DISTRIBUTION	347,343,382,306.35	303,549,830,572.79	43,793,551,733.56
VAT DEDUCTIONS AT SOURCE	-23,897,224,702.67	-20,884,228,343.41	-3,012,996,359.26
	<b>323,446,157,603.68</b>	<b>282,665,602,229.38</b>	<b>40,780,555,374.30</b>

**Distribution of Value Added Tax (VAT)**

		<b>Oct 2023</b>	<b>Sep 2023</b>	<b>INCREASE/DECREASE</b>
.1Federal Government	15.00%	48,516,923,640.55	42,399,840,334.41	6,117,083,306.15
State Governments	50.00%	161,723,078,801.84	141,332,801,114.69	20,390,277,687.15
Local Governments	35.00%	113,206,155,161.29	98,932,960,780.28	14,273,194,381.01
	<b>100.00%</b>	<b>323,446,157,603.68</b>	<b>282,665,602,229.38</b>	<b>40,780,555,374.30</b>
FIRS -VAT Cost of Collections	0.00%	12,248,429,976.06	10,865,783,330.41	1,382,646,645.65
NCS -IMPORT VAT Cost of Collections	0.00%	1,645,305,316.19	1,276,209,892.50	369,095,423.69
	<b>0.00%</b>	<b>13,893,735,292.25</b>	<b>12,141,993,222.91</b>	<b>1,751,742,069.34</b>
ALLOCATION TO NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0.00%	10,003,489,410.42	8,742,235,120.50	1,261,254,289.92
	<b>0.00%</b>	<b>10,003,489,410.42</b>	<b>8,742,235,120.50</b>	<b>1,261,254,289.92</b>
		<b>347,343,382,306.35</b>	<b>303,549,830,572.79</b>	<b>43,793,551,733.56</b>

**Distribution of FGN Value Added Tax (VAT)**

<b>DESCRIPTION</b>		<b>Oct 2023</b>	<b>Sep 2023</b>	<b>INCREASE/DECREASE</b>
.1Federal Government	14	45,282,462,064.52	39,573,184,312.11	5,709,277,752
FCT-ABUJA	1	3,234,461,576.04	2,826,656,022.29	407,805,553
	<b>15.00</b>	<b>48,516,923,640.55</b>	<b>42,399,840,334.41</b>	<b>6,117,083,306.15</b>

**NON IMPORT VAT COLLECTION FOR THE MONTH**

SN	STATE	COLLECTIONS INDICES FOR DERIVATION		COLLECTIONS	
		Oct 2023		Sep 2023	
1	ABIA	160,667,653.99	0.0606	743,749,591.17	1
2	ADAMAWA	2,616,916,299.51	0.9872	921,907,139.08	2
3	AKWA IBOM	1,066,540,937.56	0.4023	1,187,953,494.55	3
4	ANAMBRA	1,611,572,257.18	0.6080	2,144,553,378.31	4
5	BAUCHI	414,658,290.82	0.1564	391,628,969.64	5
6	BAYELSA	2,989,352,875.33	1.1277	3,405,507,605.82	6
7	BENUE	1,723,017,560.17	0.6500	465,306,735.57	7
8	BORNO	1,743,627,339.19	0.6578	1,354,152,996.62	8
9	CROSS RIVER	274,246,827.69	0.1035	332,511,709.27	9
10	DELTA	7,548,987,918.47	2.8478	2,195,968,344.43	10
11	EBONYI	1,237,876,683.31	0.4670	785,914,412.52	11
12	EDO	1,564,008,972.80	0.5900	1,139,747,448.05	12
13	EKITI	736,822,426.94	0.2780	957,724,192.24	13
14	ENUGU	1,119,584,938.37	0.4224	835,707,633.89	14
15	GOMBE	1,184,331,576.74	0.4468	1,193,755,111.31	15
16	IMO	278,297,194.99	0.1050	177,884,580.86	16
17	JIGAWA	623,604,534.03	0.2353	1,792,699,600.45	17
18	KADUNA	719,824,042.56	0.2716	2,009,652,685.28	18
19	KANO	3,568,288,304.18	1.3461	3,997,122,425.13	19
20	KATSINA	564,327,249.22	0.2129	791,078,706.81	20
21	KEBBI	723,335,926.42	0.2729	635,658,075.59	21
22	KOGI	1,032,382,470.42	0.3895	2,434,889,156.67	22
23	KWARA	1,333,609,877.83	0.5031	1,202,919,804.88	23
24	LAGOS	131,543,024,283.92	49.6242	109,690,613,019.43	24
25	NASSARAWA	1,208,762,860.49	0.4560	614,230,957.24	25
26	NIGER	1,580,381,500.51	0.5962	1,667,029,057.99	26
27	OGUN	1,285,192,929.28	0.4848	1,498,632,894.01	27
28	ONDO	1,242,767,253.11	0.4688	1,056,451,283.45	28
29	OSUN	263,963,609.16	0.0996	424,615,374.63	29
30	OYO	15,050,119,907.07	5.6776	16,018,852,903.18	30
31	PLATEAU	1,060,297,396.23	0.4000	581,523,362.79	31
32	RIVERS	37,553,139,733.98	14.1668	32,669,729,703.81	32
33	SOKOTO	1,334,330,746.49	0.5034	1,077,985,253.48	33
34	TARABA	924,474,098.29	0.3488	1,618,710,885.85	34
35	YOBE	534,086,251.77	0.2015	966,354,868.77	35
36	ZAMFARA	19,951,419.37	0.0075	456,320,307.29	36
37	FCT-ABUJA	36,641,742,349.30	13.8230	40,300,292,277.54	37
<b>Grand Total</b>		265,078,116,496.69	100.00	239,739,335,947.60	
		265,078,116,496.69	100.00	239,739,335,947.60	

# VAT INCOME DISTRIBUTION FOR THE YEAR 2023 VAT REVENUE



<i>MONTH</i>	<i>VATACCT</i>	<i>BUDGET</i>	<i>DIFFERENCE</i>	<i>CUMMULATIVE DIFF</i>
01 January	250,512,392,018.96	246,148,000,000.00	4,364,392,018.96	4,364,392,018.96
02 February	250,009,599,932.58	246,148,000,000.00	3,861,599,932.58	8,225,991,951.54
03 March	240,799,215,816.08	246,148,000,000.00	-5,348,784,183.92	2,877,207,767.62
04 April	218,785,754,993.15	246,148,000,000.00	-27,362,245,006.85	-24,485,037,239.23
05 May	217,742,950,401.10	246,148,000,000.00	-28,405,049,598.90	-52,890,086,838.13
06 June	270,197,121,560.07	246,148,000,000.00	24,049,121,560.07	-28,840,965,278.06
07 July	293,411,538,215.54	246,148,000,000.00	47,263,538,215.54	18,422,572,937.48
08 August	298,789,527,584.60	246,148,000,000.00	52,641,527,584.60	71,064,100,522.08
09 September	345,726,953,300.26	246,148,000,000.00	99,578,953,300.26	170,643,053,822.34
10 October	303,549,830,572.79	246,148,000,000.00	57,401,830,572.79	228,044,884,395.13
11 November	347,343,382,306.35	246,148,000,000.00	101,195,382,306.35	329,240,266,701.48
	<b><u>3,036,868,266,701.48</u></b>	<b><u>2,707,628,000,000.00</u></b>	<b><u>329,240,266,701.48</u></b>	



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

S/NO	STATES	ACTUAL COLLECTION =N=	% INDICES FOR DERIVATION
1	ABIA	160,667,653.99	0.06
2	ADAMAWA	2,616,916,299.51	0.99
3	AKWA IBOM	1,066,540,937.56	0.40
4	ANAMBRA	1,611,572,257.18	0.61
5	BAUCHI	414,658,290.82	0.16
6	BAYELSA	2,989,352,875.33	1.13
7	BENUE	1,723,017,560.17	0.65
8	BORNO	1,743,627,339.19	0.66
9	CROSS RIVER	274,246,827.69	0.10
10	DELTA	7,548,987,918.47	2.85
11	EBONYI	1,237,876,683.31	0.47
12	EDO	1,564,008,972.80	0.59
13	EKITI	736,822,426.94	0.28
14	ENUGU	1,119,584,938.37	0.42
15	GOMBE	1,184,331,576.74	0.45
16	IMO	278,297,194.99	0.10
17	JIGAWA	623,604,534.03	0.24
18	KADUNA	719,824,042.56	0.27
19	KANO	3,568,288,304.18	1.35
20	KATSINA	564,327,249.22	0.21
21	KEBBI	723,335,926.42	0.27
22	KOGI	1,032,382,470.42	0.39
23	KWARA	1,333,609,877.83	0.50
24	LAGOS	131,543,024,283.92	49.62
25	ONDO	1,242,767,253.11	0.47
26	NASARAWA	1,208,762,860.49	0.46
27	NIGER	1,580,381,500.51	0.60
28	OGUN	1,285,192,929.28	0.48
29	OSUN	263,963,609.16	0.10
30	OYO	15,050,119,907.07	5.68
31	PLATEAU	1,060,297,396.23	0.40
32	RIVERS	37,553,139,733.98	14.17
33	SOKOTO	1,334,330,746.49	0.50
34	TARABA	924,474,098.29	0.35
35	YOBE	534,086,251.77	0.20
36	ZAMFARA	19,951,419.37	0.01
37	FCT	36,641,742,349.30	13.82
		265,078,116,496.69	100.00

Planning, Research & Statistics Dept:

Revenue Accounting Dept:

Prepared by:	MARA TAMADI ALI	Checked by:	Okechukwu Nwankwo	Approved By:	Executive Chairman FIRS
Signature:		Signature:		Signature:	
Date:	10-11-2023	Date:	10/11/2023	Date:	13/11/2023
Checked by:	Tawaz Ajenji	Counter reviewed by:	Munir Mohammed		
Signature:		Signature:			
Date:	10/11/23	Date:	10-11-2023		

44

**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	63,810,494,625.21	239,739,335,947.58	303,549,830,572.79
OCTOBER	82,265,265,809.66	265,078,116,496.69	347,343,382,306.35
NOVEMBER			
DECEMBER			
TOTAL	552,734,450,923.18	2,233,621,423,759.34	2,786,355,874,682.52

Prepared by: 

Checked by: 

 Authorized by: 

Source: Banking Services Department, CBN, Abuja

45

**DISTRIBUTION OF VAT TO STATE GOVERNMENTS**

SNO	STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS	GROSS	GROSS		
						Oct 2023	Sep 2023		
1	ABIA	2,246,153,872.25	2833999	992,267,873.66	0.06061	22,749,150.84	3,261,170,896.75	2,935,528,758.59	1
2	ADAMAW	2,246,153,872.25	3168101	1,109,246,983.79	0.98722	370,532,724.92	3,725,933,580.96	3,063,009,301.71	2
3	AKWA IB	2,246,153,872.25	3920208	1,372,582,155.62	0.40235	151,012,976.58	3,769,749,004.45	3,330,849,633.54	3
4	ANAMBR	2,246,153,872.25	4182032	1,464,254,574.62	0.60796	228,184,699.67	3,938,593,146.53	3,546,543,073.69	4
5	BAUCHI	2,246,153,872.25	4646465	1,626,866,468.75	0.15643	58,712,029.28	3,931,732,370.28	3,440,210,083.12	5
6	BAYELSA	2,246,153,872.25	1703358	596,396,618.61	1.12773	423,266,524.37	3,265,817,015.22	2,966,821,344.16	6
7	BENUE	2,246,153,872.25	4219244	1,477,283,609.60	0.65000	243,964,391.14	3,967,401,872.98	3,319,929,218.97	7
8	BORNO	2,246,153,872.25	4151193	1,453,456,917.68	0.65778	246,882,557.67	3,946,493,347.60	3,425,083,098.86	8
9	CROSS RI	2,246,153,872.25	2888966	1,011,513,465.56	0.10346	38,830,979.95	3,296,498,317.76	2,894,062,960.54	9
10	DELTA	2,246,153,872.25	4098391	1,434,969,357.08	2.84784	1,068,871,428.70	4,749,994,658.03	3,528,237,238.17	10
11	EBONYI	2,246,153,872.25	2173501	761,007,754.65	0.46699	175,272,636.99	3,182,434,263.88	2,739,402,280.80	11
12	EDO	2,246,153,872.25	3218332	1,126,834,360.34	0.59002	221,450,149.78	3,594,438,382.37	3,109,253,814.12	12
13	EKITI	2,246,153,872.25	2384212	834,783,982.49	0.27796	104,327,685.87	3,185,265,540.61	2,828,227,351.74	13
14	ENUGU	2,246,153,872.25	3257298	1,140,477,523.22	0.42236	158,523,548.53	3,545,154,944.00	3,078,085,166.17	14
15	GOMBE	2,246,153,872.25	2353879	824,163,491.30	0.44679	167,691,112.79	3,238,008,476.34	2,852,398,645.87	15
16	IMO	2,246,153,872.25	3934899	1,377,725,914.44	0.10499	39,404,476.95	3,663,284,263.63	3,192,187,465.75	16
17	JIGAWA	2,246,153,872.25	4348649	1,522,592,173.29	0.23525	88,297,010.99	3,857,043,056.53	3,547,657,034.43	17
18	KADUNA	2,246,153,872.25	6066562	2,124,084,933.04	0.27155	101,920,861.59	4,472,159,666.88	4,104,061,555.43	18
19	KANO	2,246,153,872.25	9383682	3,285,507,928.98	1.34613	505,238,776.23	6,036,900,577.46	5,400,735,404.18	19
20	KATSINA	2,246,153,872.25	5792578	2,028,154,934.09	0.21289	79,903,859.91	4,354,212,666.25	3,847,517,663.86	20
21	KEBBI	2,246,153,872.25	3238628	1,133,940,597.41	0.27288	102,418,113.98	3,482,512,583.65	3,044,019,336.68	21
22	KOGI	2,246,153,872.25	3278487	1,147,896,426.32	0.38946	146,176,432.93	3,540,226,731.50	3,311,221,198.25	22
23	KWARA	2,246,153,872.25	2371089	830,189,227.41	0.50310	188,827,629.72	3,265,170,729.38	2,858,963,563.52	23
24	LAGOS	2,246,153,872.25	9013534	3,155,908,035.37	49.6242	8,625,355,056.96	24,027,416,964.58	20,267,448,288.65	24
25	NASSARA	2,246,153,872.25	1863275	652,388,346.75	0.45600	171,150,371.36	3,069,692,590.36	2,620,145,011.91	25
26	NIGER	2,246,153,872.25	3950249	1,383,100,408.87	0.59619	223,768,358.17	3,853,022,639.29	3,407,941,265.04	26
27	OGUN	2,246,153,872.25	3728098	1,305,318,694.63	0.48484	181,972,208.37	3,733,444,775.24	3,316,099,538.02	27
28	ONDO	2,246,153,872.25	3441024	1,204,805,494.88	0.46883	175,965,099.39	3,626,924,466.52	3,165,588,643.83	28
29	OSUN	2,246,153,872.25	3423535	1,198,682,072.52	0.09958	37,374,965.11	3,482,210,909.88	3,070,686,963.44	29
30	OYO	2,246,153,872.25	5591589	1,957,782,669.44	5.67762	2,130,966,871.45	6,334,903,413.13	5,944,255,401.72	30
31	PLATEAU	2,246,153,872.25	3178712	1,112,962,212.48	0.39999	150,128,945.10	3,509,245,029.83	3,018,013,406.24	31
32	RIVERS	2,246,153,872.25	5185400	1,815,563,742.99	14.1668	5,317,199,941.67	9,378,917,556.90	8,179,901,800.74	32
33	SOKOTO	2,246,153,872.25	3696999	1,294,430,003.91	0.50337	188,929,698.49	3,729,513,574.65	3,246,965,182.78	33
34	TARABA	2,246,153,872.25	2300736	805,556,536.39	0.34876	130,897,540.29	3,182,607,948.93	2,896,366,802.02	34
35	YOBE	2,246,153,872.25	2321591	812,858,496.09	0.20148	75,621,996.11	3,134,634,364.45	2,810,289,490.69	35
36	ZAMFARA	2,246,153,872.25	3259846	1,141,369,654.28	0.00753	2,824,948.50	3,390,348,475.04	3,025,094,127.45	36
Grand Total		80,861,539,400.92	138568341	48,516,923,640.55	86.18	32,344,615,760.37	161,723,078,801.84	141,332,801,114.69	

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS 13.82% IS NOT INCLUDED IN THIS TABLE TO MAKE 100%



**DISTRIBUTION OF VAT TO LOCAL GOVERNMENTS**

<i>SNO</i>	<i>STATES</i>	<i>EQUALITY 50%</i>	<i>POPULATION 30%</i>	<i>DERIVATION 20%</i>	<i>GROSS</i>	<i>DEDUCTION</i>	<i>NET VAT</i>	<i>PMGROSS</i>
					Oct 2023		Oct 2023	Sep 2023
1	ABIA	,243,220,050.22	687,614,514.72	0.060611436	13,723,175.35	1,944,557,740.29	0.00 1,944,557,740.29	1,748,776,634.79
2	ADAMAWA	,535,742,414.98	768,677,840.64	0.987224571	223,519,796.02	2,527,940,051.64	0.00 2,527,940,051.64	2,089,964,120.65
3	AKWA IBO	,267,048,326.87	951,161,916.97	0.402349674	91,096,919.25	3,309,307,163.09	0.00 3,309,307,163.09	2,910,499,966.53
4	ANAMBRA	,535,742,414.98	1,014,688,397.64	0.607961260	137,649,913.48	2,688,080,726.10	0.00 2,688,080,726.10	2,405,866,922.15
5	BAUCHI	,462,611,823.79	1,127,373,995.60	0.156428715	35,417,386.72	2,625,403,206.10	0.00 2,625,403,206.10	2,295,759,310.07
6	BAYELSA	,585,044,729.52	413,286,555.35	1.127725259	255,330,881.26	1,253,662,166.12	0.00 1,253,662,166.12	1,153,529,639.72
7	BENUE	,682,003,597.36	1,023,717,162.76	0.650003698	147,168,839.01	2,852,889,599.13	0.00 2,852,889,599.13	2,402,983,127.59
8	BORNO	,974,525,962.12	1,007,205,916.52	0.657778681	148,929,190.92	3,130,661,069.56	0.00 3,130,661,069.56	2,717,554,204.85
9	CROSS RIV	,316,350,641.41	700,951,183.87	0.103458871	23,424,362.10	2,040,726,187.38	0.00 2,040,726,187.38	1,790,400,964.57
10	DELTA	,828,264,779.74	994,394,542.34	2.847835204	644,784,947.85	3,467,444,269.93	0.00 3,467,444,269.93	2,648,015,941.95
11	EBONYI	,950,697,685.46	527,357,573.30	0.466985619	105,731,292.90	1,583,786,551.66	0.00 1,583,786,551.66	1,356,564,414.65
12	EDO	,316,350,641.41	780,865,411.88	0.590018140	133,587,370.24	2,230,803,423.52	0.00 2,230,803,423.52	1,926,863,704.09
13	EKITI	,170,089,459.03	578,482,482.66	0.277964261	62,934,530.46	1,811,506,472.16	0.00 1,811,506,472.16	1,607,154,075.79
14	ENUGU	,243,220,050.22	790,319,750.85	0.422360379	95,627,589.27	2,129,167,390.34	0.00 2,129,167,390.34	1,846,122,291.77
15	GOMBE	,804,436,503.08	571,122,772.56	0.446785873	101,157,821.71	1,476,717,097.35	0.00 1,476,717,097.35	1,300,651,904.10
16	IMO	,974,525,962.12	954,726,401.23	0.104986861	23,770,317.86	2,953,022,681.21	0.00 2,953,022,681.21	2,574,609,510.60
17	JIGAWA	,974,525,962.12	1,055,114,758.98	0.235253118	53,264,201.94	3,082,904,923.04	0.00 3,082,904,923.04	2,795,617,538.01
18	KADUNA	,682,003,597.36	1,471,932,800.85	0.271551666	61,482,640.16	3,215,419,038.36	0.00 3,215,419,038.36	2,922,147,794.77
19	KANO	,217,746,012.34	2,276,767,191.78	1.346127078	304,779,741.73	5,799,292,945.85	0.00 5,799,292,945.85	5,131,654,698.80
20	KATSINA	,486,440,100.44	1,405,455,933.63	0.212890923	48,201,125.75	3,940,097,159.83	0.00 3,940,097,159.83	3,466,490,912.25
21	KEBBI	,535,742,414.98	785,789,839.93	0.272876515	61,782,602.20	2,383,314,857.12	0.00 2,383,314,857.12	2,081,293,399.03
22	KOGI	,535,742,414.98	795,460,847.91	0.389463485	88,179,327.42	2,419,382,590.31	0.00 2,419,382,590.31	2,238,242,403.76
23	KWARA	,170,089,459.03	575,298,442.98	0.503100707	113,908,193.37	1,859,296,095.37	0.00 1,859,296,095.37	1,624,608,403.66
24	LAGOS	,462,611,823.79	2,186,958,007.87	49.624248891	1,235,540,839.27	14,885,110,670.92	0.00 14,885,110,670.92	12,242,607,091.35
25	NASSARAWA	,950,697,685.46	452,087,292.52	0.456002508	103,244,581.44	1,506,029,559.43	0.00 1,506,029,559.43	1,276,614,635.33
26	NIGER	,828,264,779.74	958,450,778.98	0.596194632	134,985,803.98	2,921,701,362.69	0.00 2,921,701,362.69	2,572,948,664.32
27	OGUN	,462,611,823.79	904,550,177.01	0.484835544	109,772,735.74	2,476,934,736.54	0.00 2,476,934,736.54	2,192,394,649.70
28	ONDO	,316,350,641.41	834,897,276.92	0.468830573	106,149,013.24	2,257,396,931.57	0.00 2,257,396,931.57	1,967,208,407.29
29	OSUN	,193,917,735.68	830,653,912.60	0.099579555	22,546,037.14	3,047,117,685.42	0.00 3,047,117,685.42	2,678,274,426.96
30	OYO	,413,309,509.25	1,356,689,877.72	5.677616887	1,285,482,356.61	5,055,481,743.58	0.00 5,055,481,743.58	4,616,768,842.24
31	PLATEAU	,243,220,050.22	771,252,392.58	0.399994315	90,563,636.97	2,105,036,079.77	0.00 2,105,036,079.77	1,808,480,186.21
32	RIVERS	,682,003,597.36	1,258,136,048.97	14.16682004	3,207,542,455.56	6,147,682,101.89	0.00 6,147,682,101.89	5,265,798,709.38
33	SOKOTO	,682,003,597.36	897,004,611.97	0.503372653	113,969,765.23	2,692,977,974.56	0.00 2,692,977,974.56	2,342,813,347.20
34	TARABA	,170,089,459.03	558,228,661.39	0.348755344	78,962,503.28	1,807,280,623.70	0.00 1,807,280,623.70	1,644,007,611.69
35	YOBE	,243,220,050.22	563,288,719.88	0.201482589	45,618,138.45	1,852,126,908.55	0.00 1,852,126,908.55	1,658,498,468.10
36	ZAMFARA	,023,828,276.65	790,937,973.29	0.007526619	1,704,119.15	1,816,470,369.09	0.00 1,816,470,369.09	1,623,619,755.85
37	FCT-ABUJA	,438,783,547.14	340,944,581.74	13.82299785	3,129,696,879.24	3,909,425,008.12	0.00 3,909,425,008.12	4,007,554,100.54
<b>Grand Total</b>		<b>56,603,077,580.64</b>	<b>33,961,846,548.39</b>	<b>0.0606114363997</b>	<b>22,641,231,032.26</b>	<b>113,206,155,161.29</b>	<b>0.00 113,206,155,161.29</b>	<b>98,932,960,780.28</b>

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

<b>SNO</b>	<b>STATES</b>	<b>GROSS</b>	<b>DEDUCTION</b>	<b>STATE NET VAT</b>	<b>LGCS GROSS</b>	<b>LGCS NETVAT</b>	
1	ABIA	3,261,170,896.75	0.00	3,261,170,896.75	1,944,557,740.29	1,944,557,740.29	1
2	ADAMAWA	3,725,933,580.96	0.00	3,725,933,580.96	2,527,940,051.64	2,527,940,051.64	2
3	AKWA IBOM	3,769,749,004.45	0.00	3,769,749,004.45	3,309,307,163.09	3,309,307,163.09	3
4	ANAMBRA	3,938,593,146.54	0.00	3,938,593,146.54	2,688,080,726.10	2,688,080,726.10	4
5	BAUCHI	3,931,732,370.28	0.00	3,931,732,370.28	2,625,403,206.10	2,625,403,206.10	5
6	BAYELSA	3,265,817,015.22	0.00	3,265,817,015.22	1,253,662,166.12	1,253,662,166.12	6
7	BENUE	3,967,401,872.98	0.00	3,967,401,872.98	2,852,889,599.13	2,852,889,599.13	7
8	BORNO	3,946,493,347.60	0.00	3,946,493,347.60	3,130,661,069.56	3,130,661,069.56	8
9	CROSS RIVER	3,296,498,317.76	0.00	3,296,498,317.76	2,040,726,187.38	2,040,726,187.38	9
10	DELTA	4,749,994,658.03	0.00	4,749,994,658.03	3,467,444,269.93	3,467,444,269.93	10
11	EBONYI	3,182,434,263.88	0.00	3,182,434,263.88	1,583,786,551.66	1,583,786,551.66	11
12	EDO	3,594,438,382.37	0.00	3,594,438,382.37	2,230,803,423.52	2,230,803,423.52	12
13	EKITI	3,185,265,540.61	0.00	3,185,265,540.61	1,811,506,472.16	1,811,506,472.16	13
14	ENUGU	3,545,154,944.00	0.00	3,545,154,944.00	2,129,167,390.34	2,129,167,390.34	14
15	GOMBE	3,238,008,476.34	0.00	3,238,008,476.34	1,476,717,097.35	1,476,717,097.35	15
16	IMO	3,663,284,263.63	0.00	3,663,284,263.63	2,953,022,681.21	2,953,022,681.21	16
17	JIGAWA	3,857,043,056.53	0.00	3,857,043,056.53	3,082,904,923.04	3,082,904,923.04	17
18	KADUNA	4,472,159,666.88	0.00	4,472,159,666.88	3,215,419,038.36	3,215,419,038.36	18
19	KANO	6,036,900,577.46	0.00	6,036,900,577.46	5,799,292,945.85	5,799,292,945.85	19
20	KATSINA	4,354,212,666.25	0.00	4,354,212,666.25	3,940,097,159.83	3,940,097,159.83	20
21	KEBBI	3,482,512,583.65	0.00	3,482,512,583.65	2,383,314,857.12	2,383,314,857.12	21
22	KOGI	3,540,226,731.50	0.00	3,540,226,731.50	2,419,382,590.31	2,419,382,590.31	22
23	KWARA	3,265,170,729.38	0.00	3,265,170,729.38	1,859,296,095.37	1,859,296,095.37	23
24	LAGOS	24,027,416,964.58	7,667,853,446.50	16,359,563,518.08	14,885,110,670.92	14,885,110,670.92	24
25	NASSARAWA	3,069,692,590.36	0.00	3,069,692,590.36	1,506,029,559.43	1,506,029,559.43	25
26	NIGER	3,853,022,639.29	0.00	3,853,022,639.29	2,921,701,362.69	2,921,701,362.69	26
27	OGUN	3,733,444,775.24	0.00	3,733,444,775.24	2,476,934,736.54	2,476,934,736.54	27
28	ONDO	3,626,924,466.52	0.00	3,626,924,466.52	2,257,396,931.57	2,257,396,931.57	28
29	OSUN	3,482,210,909.88	0.00	3,482,210,909.88	3,047,117,685.42	3,047,117,685.42	29
30	OYO	6,334,903,413.13	0.00	6,334,903,413.13	5,055,481,743.58	5,055,481,743.58	30
31	PLATEAU	3,509,245,029.83	0.00	3,509,245,029.83	2,105,036,079.77	2,105,036,079.77	31
32	RIVERS	9,378,917,556.90	0.00	9,378,917,556.90	6,147,682,101.89	6,147,682,101.89	32
33	SOKOTO	3,729,513,574.65	0.00	3,729,513,574.65	2,692,977,974.56	2,692,977,974.56	33
34	TARABA	3,182,607,948.93	0.00	3,182,607,948.93	1,807,280,623.70	1,807,280,623.70	34
35	YOBE	3,134,634,364.45	0.00	3,134,634,364.45	1,852,126,908.55	1,852,126,908.55	35
36	ZAMFARA	3,390,348,475.04	0.00	3,390,348,475.04	1,816,470,369.09	1,816,470,369.09	36
37	FCT-ABUJA	0.00	0.00	0.00	3,909,425,008.12	3,909,425,008.12	37
<b>Grand Total</b>		<b>161,723,078,801.84</b>	<b>7,667,853,446.50</b>	<b>154,055,225,355.34</b>	<b>113,206,155,161.29</b>	<b>113,206,155,161.29</b>	

## GROSS SUMMARY OF STATUTORY REVENUE ALLOCATION AND VAT

GRANDSUM

FEDERATION ACCOUNT: October 2023

Page 49 (1 of 2)

1	2	3	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS			10	11
			4	5	6	7	8	9		
SNO	STATES	NO OF LG/GOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCS GROSS STATUTORY REVENUE	LGCS NET STATUTORY	NET VAT TO LG/GOVT	TOTAL PAID (5+6+8+9)	SNO
1	ABIA	17	2,025,758,390.20	1,688,655,268.81	3,261,170,886.76	1,197,784,561.66	1,162,897,803.55	1,944,557,740.28	8,057,281,509.40	1
2	ADAMAWA	21	1,966,309,675.84	1,466,412,480.51	3,725,933,580.96	2,012,341,143.71	1,466,828,423.89	2,527,940,051.64	9,187,114,537.00	2
3	AKWA IBOM	31	7,213,096,330.30	6,399,227,414.46	3,769,749,004.45	2,012,341,143.71	1,963,729,285.74	3,309,307,163.08	15,432,012,847.73	3
4	ANAMBRA	21	2,188,941,386.55	1,964,697,113.90	3,938,697,146.54	1,518,997,979.80	1,474,755,320.20	2,688,080,726.10	10,066,126,306.73	4
5	BAUCHI	20	2,361,104,866.14	468,387,676.27	3,931,732,370.28	1,724,363,297.84	1,674,139,124.11	2,625,403,206.10	8,699,692,376.77	5
6	BAYELSA	8	6,503,521,306.89	6,023,208,058.29	3,265,817,015.22	701,878,979.66	681,435,902.59	1,253,682,166.12	11,224,123,142.22	6
7	BENUE	23	2,213,688,442.41	2,045,425,956.03	3,967,401,872.98	1,876,374,145.57	1,821,722,471.43	2,852,889,599.13	10,687,439,899.58	7
8	BORNO	27	2,452,449,541.61	2,229,406,269.69	3,946,493,347.60	2,037,180,017.61	1,977,844,677.29	3,130,661,069.56	11,284,405,364.14	8
9	CROSS RIVER	18	1,984,920,890.53	947,890,907.74	3,296,498,317.76	1,313,305,794.52	1,275,054,169.44	2,040,726,187.38	7,560,169,582.32	9
10	DELTA	25	9,504,383,309.41	8,202,337,829.86	4,749,994,658.03	1,682,813,018.78	1,633,799,047.36	3,467,444,269.93	18,053,575,805.18	10
11	EBONYI	13	1,765,938,543.42	1,120,803,670.18	3,182,434,263.88	971,498,967.69	933,487,910.79	1,583,786,551.66	6,820,512,396.51	11
12	EDO	18	2,822,853,466.50	2,075,653,829.06	3,594,438,382.37	1,287,579,729.46	1,250,077,407.24	2,230,803,423.52	9,150,973,042.19	12
13	EKITI	16	1,764,942,034.59	974,009,942.11	3,185,265,540.61	1,022,384,998.43	992,606,794.59	1,811,506,472.16	6,963,388,749.46	13
14	ENUGU	17	1,985,092,202.60	1,695,022,381.23	3,545,164,944.00	1,308,200,147.58	1,270,097,230.66	2,129,167,390.34	8,639,441,946.22	14
15	GOBE	11	1,859,256,862.23	694,919,201.87	3,238,008,476.34	896,379,654.80	870,271,509.52	1,476,717,097.35	6,279,916,285.08	15
16	IMO	27	2,377,854,596.69	1,015,229,037.04	3,663,284,263.63	1,753,279,204.45	1,702,212,819.85	2,953,022,681.21	9,333,748,801.73	16
17	JIGAWA	27	2,207,431,580.78	2,007,732,405.40	3,857,043,056.53	1,841,984,881.09	1,788,334,836.01	3,082,904,923.04	10,736,015,220.98	17
18	KADUNA	23	2,586,262,844.22	590,826,524.12	4,472,158,666.88	2,071,486,416.40	2,011,151,860.59	3,215,419,038.36	10,289,557,089.95	18
19	KANO	44	3,130,958,101.25	2,082,667,180.40	6,036,900,577.46	3,297,983,913.17	2,689,261,684.25	5,799,292,945.85	16,608,142,387.96	19
20	KATSINA	34	2,426,404,196.62	1,302,220,681.04	4,354,212,666.25	2,510,811,289.50	2,437,660,863.59	3,940,097,159.83	12,034,211,370.71	20
21	KEBBI	21	2,084,293,310.27	1,807,629,261.85	3,482,512,583.65	1,584,591,431.99	1,538,438,283.49	2,383,314,857.12	9,211,894,986.10	21
22	KOGI	21	2,181,625,967.70	219,828,470.65	3,540,226,731.50	1,637,791,313.93	1,590,088,654.30	2,419,382,590.31	7,769,626,446.76	22
23	KWARA	16	1,757,073,240.91	1,035,839,738.64	3,265,170,728.38	1,158,908,904.93	1,125,164,276.63	1,859,296,095.37	7,285,460,840.02	23
24	LAGOS	20	2,644,296,075.47	64,640,742.96	16,359,563,518.08	1,974,196,901.92	1,916,696,021.28	14,885,110,670.92	33,096,729,467.32	24
25	MASSARAWA	13	1,820,331,653.10	1,570,841,066.53	3,069,692,590.36	1,033,946,486.21	1,003,831,540.01	1,506,029,559.43	7,150,394,756.33	25
26	NIGER	25	2,338,134,959.93	1,094,482,828.22	3,853,022,639.29	1,913,755,190.31	1,858,014,747.87	2,921,701,362.65	9,727,221,578.08	26
27	OGUN	20	1,833,851,259.50	274,238,096.56	3,733,444,775.24	1,365,266,033.33	1,325,501,003.23	2,476,934,736.54	7,810,118,610.57	27
28	ONDO	18	2,642,958,051.83	1,721,825,460.27	3,626,924,466.52	1,303,915,420.96	1,265,937,301.90	2,257,396,931.57	8,872,084,160.27	28
29	OSUN	30	1,800,233,120.80	1,405,776,474.42	3,482,210,909.88	1,766,186,404.87	1,714,744,082.40	3,047,117,685.42	9,649,849,152.12	29
30	OYO	33	2,213,933,028.62	479,787,902.64	6,334,903,413.13	2,227,906,344.23	2,163,015,868.18	5,055,481,743.56	14,033,188,927.53	30
31	PLATEAU	17	2,061,244,607.35	584,058,631.22	3,509,845,029.83	1,396,598,769.69	1,355,921,135.62	2,105,036,079.77	7,554,260,876.44	31
32	RIVERS	23	6,979,383,655.05	6,632,712,455.56	9,378,917,556.90	1,731,161,598.13	1,680,739,415.66	6,147,682,101.86	23,840,051,530.01	32
33	SOKOTO	23	2,175,417,799.19	1,028,856,156.57	3,729,513,574.65	1,743,547,671.47	1,692,764,729.59	2,692,977,974.56	9,144,112,435.36	33
34	TARABA	16	1,901,406,047.44	1,665,676,583.41	3,182,607,948.93	1,306,794,812.92	1,268,732,828.07	1,807,280,823.70	7,924,297,984.11	34
35	YOBE	17	1,960,105,552.38	1,413,605,725.54	3,134,634,364.45	1,313,867,660.31	1,275,599,670.20	1,852,126,908.55	7,675,966,668.74	35
36	ZAMFARA	14	1,964,280,004.87	1,148,372,682.44	3,390,348,475.04	1,187,167,260.69	1,152,589,573.49	1,816,470,369.09	7,507,781,100.06	36
37	FCT-ABUJA	6	0.00	0.00	0.00	524,335,311.70	509,063,409.42	3,909,425,008.12	4,418,488,417.54	37
38	SOKU	0	89,061,728.30	89,061,728.30	0.00	0.00	0.00	0.00	89,061,728.30	38

			STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS				
1	2	3	4	5	6	7	8	9	10	11
SNO	STATES	NO OF LGOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCS GROSS STATUTORY REVENUE	LGCS NET STATUTORY	NET VAT TO LGOVT	TOTAL PAID (5+6+8+9)	SNO
SUB-TOTAL C/F			774	99,788,803,530.37	67,102,706,346.87	57,707,398,925.91	55,504,221,464.02	113,206,155,161.29	389,868,308,327.52	
SUB-TOTAL B/F			774	99,788,803,530.37	67,102,706,346.87	57,707,398,925.91	55,504,221,464.02	113,206,155,161.29	389,868,308,327.52	
39	TRANSFER TO NON OIL EXCESS REVENUE	0	240,000,000,000.00	240,000,000,000.00	0.00	0.00	0.00	0.00	240,000,000,000.00	39
ACCOUNT										
40	FCT-ABUJA	6	2,801,330,044.99	2,704,205,155.96	3,234,461,576.04	0.00	0.00	0.00	5,938,666,731.98	40
41	Federal Government	0	144,772,736,722.86	48,423,131,937.59	45,282,462,064.52	0.00	0.00	0.00	93,705,594,002.11	41
42	Cost Of Collection - FIRS	0	11,689,487,929.83	11,689,487,929.83	0.00	0.00	0.00	0.00	11,689,487,929.83	42
43	Cost Of Collection - NCS	0	14,735,261,082.57	14,735,261,082.57	0.00	0.00	0.00	0.00	14,735,261,082.57	43
44	Cost Of Collection - FIRS & NCS (VAT)	0	0.00	0.00	13,893,735,292.25	0.00	0.00	0.00	13,893,735,292.25	44
45	TRANSFER TO NMPPRA	0	14,953,540,298.73	14,953,540,298.73	0.00	0.00	0.00	0.00	14,953,540,298.73	45
46	LESS REFUNDS - NCS	0	7,945,250.00	7,945,250.00	0.00	0.00	0.00	0.00	7,945,250.00	46
47	Cost of Collection - NUPRC	0	12,517,744,106.48	12,517,744,106.48	0.00	0.00	0.00	0.00	12,517,744,106.48	47
48	3%VAT FOR NORTH EAST COMMISSION	0	0.00	0.00	10,003,489,410.42	0.00	0.00	0.00	10,003,489,410.42	48
49	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	49
50	13% Derivation Refund on Withdrawals from ECA	0	40,000,000,000.00	40,000,000,000.00	0.00	0.00	0.00	0.00	40,000,000,000.00	50
51	LESS REFUND TO NUPRC ON COST OF COLLECTION	0	2,952,771,383.33	2,952,771,383.33	0.00	0.00	0.00	0.00	2,952,771,383.33	51
52	TOTAL DEDUCTIONS	0	0.00	127,115,869,225.38	7,667,853,446.50	0.00	522,378,434.92	0.00	135,306,102,106.80	52
53	ECOLOGICAL FUNDS DISTRIBUTION STATES	0	0.00	2,016,957,632.36	0.00	0.00	1,680,798,026.97	0.00	3,697,755,659.33	53
SUB-TOTAL C/F			6	502,593,895,671.13	535,279,992,854.60	80,082,001,789.72	0.00	2,203,177,461.89	0.00	617,565,172,106.21
SUB-TOTAL B/F			6	502,593,895,671.13	535,279,992,854.60	80,082,001,789.72	0.00	2,203,177,461.89	0.00	617,565,172,106.21
GRAND-TOTAL				602,382,699,201.50	602,382,699,201.47	234,137,227,145.06	57,707,398,925.91	57,707,398,925.91	1,007,433,480,433.76	

Total-Statutory-for FCN,States and Others 602,382,699,201.47

Total-Statutory- for LGCs 57,707,398,925.91

Total-Statutory-Shared 660,090,098,127.38

Total-VAT-Shared 347,343,382,306.35

TOTAL FUNDS SHARED!!!: 1,007,433,480,433.76

TOTAL FUNDS!!!: 1,007,433,480,433.76  
AS ON PAGE 17!!

ACCT BALANCED!!!

0.00

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

<b>SN</b>	<b>DESCRIPTION</b>	<b>Oct 2022</b>	<b>Sep 2022</b>	<b>VARIANCE</b>
<b>MINERAL REVENUE</b>				
1	(1) PETROLEUM PROFIT TAX (PPT)	141,336,736,118.25	283,067,424,138.46	-141,730,688,020.21
2	(11) ROYALTY (CRUDE)	99,839,587,841.75	101,441,031,793.92	-1,601,443,952.17
3	(111) RENT	12,812,671.75	150,845,872.91	-138,033,201.16
4	(IV) PENALTY FOR GAS FLARED	5,972,159,504.64	4,132,811,411.82	1,839,348,092.82
5	(D) MISCELLANEOUS OIL REVENUE	859,519,836.61	528,497,634.45	331,022,202.16
6	GAS SALES ROYALTY DPR	1,107,918,346.22	147,942,289,927.63	-146,834,371,581.41
7	ROYALTIES (GAS)	2,731,177,107.41	3,045,174,018.71	-313,996,911.30
8	TRANSFER TO NMDPRA	-5,845,520,310.09	0.00	-5,845,520,310.09
9	Cost of Collection - NUPRC	-4,707,772,396.70	-10,491,735,278.90	5,783,962,882.20
10	13% Derivation Refund on withdrawals from ECA	-27,592,449,969.43	-27,044,615,059.94	-547,834,909.49
11	13% Refunds On Subsidy, Priority Projects And Police Trust Fund 2022	-44,451,836,161.89	-68,342,868,603.70	23,891,032,441.81
12	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
		<u>151,099,253,736.14</u>	<u>416,265,777,002.98</u>	<u>-265,166,523,266.84</u>
<b>NON MINERAL REVENUE</b>				
13	(1) CUSTOMS & EXCISE DUTIES,ETC.	158,356,435,922.53	133,029,482,822.02	25,326,953,100.51
14	Cost Of Collection - NCS	-11,084,950,514.58	-9,312,063,797.54	-1,772,886,717.04
15	LESS REFUNDS - FIRS	-4,000,000,000.00	-4,000,000,000.00	0.00
16	(B) COMPANIES INCOME TAX ETC.	212,053,961,954.84	152,372,495,123.20	59,681,466,831.64
17	Cost Of Collection - FIRS	-8,600,265,659.56	-6,120,477,289.01	-2,479,788,370.55
18	TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT	-80,000,000,000.00	-180,000,000,000.00	100,000,000,000.00
19	LESS REFUNDS ON COST OF COLLECTION - FIRS	-100,000,000.00	-100,000,000.00	0.00
		<u>266,625,181,703.23</u>	<u>85,869,436,858.67</u>	<u>180,755,744,844.56</u>
		<u>417,724,435,439.37</u>	<u>502,135,213,861.65</u>	<u>-84,410,778,422.28</u>
<b>ELECTRONIC MONEY TRANSFER LEVY</b>				
20	ELECTRONIC MONEY TRANSFER LEVY	0.00	8,512,399,100.00	-8,512,399,100.00
21	LESS 4% ELECTRONIC MONEY TRANSFER LEVY	0.00	-340,495,964.00	340,495,964.00
		<u>0.00</u>	<u>8,171,903,136.00</u>	<u>-8,171,903,136.00</u>
<b>OTHER MINERAL REVENUE</b>				
22	EXCHANGE DIFFERENCE	4,897,500,786.46	0.00	4,897,500,786.46
		<u>4,897,500,786.46</u>	<u>0.00</u>	<u>4,897,500,786.46</u>
<b>OTHER NON-MINERAL REVENUE</b>				
23	OTHER NON-MINERAL REVENUE	100,000,000,000.00	60,000,000,000.00	40,000,000,000.00
24	EXCHANGE DIFFERENCE NON MINERAL REVENUE	877,174,127.23	0.00	877,174,127.23
		<u>100,877,174,127.23</u>	<u>60,000,000,000.00</u>	<u>40,877,174,127.23</u>
<b>VAT</b>				
25	VAT FOR DISTRIBUTION	229,040,868,333.47	203,960,792,123.30	25,080,076,210.17
26	Cost Of Collection - FIRS & NCS (VAT)	-9,161,634,733.34	-8,158,431,684.93	-1,003,203,048.41
27	3%VAT FOR NORTH EAST COMMISSION	-6,596,377,008.00	-5,874,070,813.15	-722,306,194.85
		<u>213,282,856,592.13</u>	<u>189,928,289,625.22</u>	<u>23,354,566,966.91</u>

<i><b>SN</b></i>	<i><b>DESCRIPTION</b></i>	Oct 2022	Sep 2022	<i><b>VARIANCE</b></i>
		319,057,531,505.82	258,100,192,761.22	60,957,338,744.60
<u><b>GRAND TOTAL</b></u>		736,781,966,945.19	760,235,406,622.87	-23,453,439,677.68

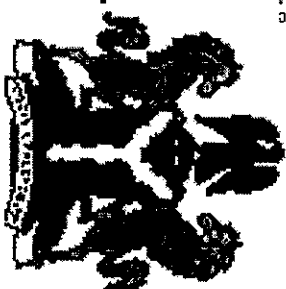
**Pages 51-54 are relevant Pages for Distribution of FOREX Equalization. There will no Distribution of FOREX Equalization for the month of November, 2023. (October, 2023 Account).**

# 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: October,2023**

**Oct 2023**



1	EXCHANGE DIFFERENCE	197,979,785,408.20
2	EXCHANGE DIFFERENCE NON MINERAL REVENUE	64,907,944,210.88
3	Transfer to NON Mineral	-60,000,000,000.00
TOTAL FUNDS AVAILABLE FOR DISTRIBUTI		202,887,729,619.08

PAGE 55

BENEFICIARY	EXCHANGE DIFFERENCE REVENUE		NET SHARE	ECOLOGY SHARE
	MINERAL REVENUE	NON MINERAL REV		
1 .1Federal Government	45.8316%	90,737,303,329.14	52.6800%	2,585,505,010.29
2 State Governments	23.2464%	46,023,172,835.13	26.7200%	1,311,402,693.15
3 Local Governments	17.9220%	35,481,937,140.86	20.6000%	1,011,036,507.44
4 13% Derivation Share	13.0000%	25,737,372,103.07	0.0000%	0.00
<b>Grand Total</b>	<b>100.00%</b>	<b>197,979,785,408.20</b>	<b>100.00%</b>	<b>4,907,944,210.88</b>
				<b>200,549,344,899.87</b>
				<b>2,338,384,719.21</b>

## **DISTRIBUTION OF FGN SHARE OF EXCHANGE DIFFERENCE REVENUE**

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	.1Federal Government	48.5	85,917,923,395.27	85,917,923,395.27
2	1.46% Deriv. & Ecology FGN Share	1	1,771,503,575.16	1,771,503,575.16
3	FCT-ABUJA	1	1,771,503,575.16	1,771,503,575.16
4	0.72% STABILIZATION ACCOUNT	0.5	885,751,787.58	885,751,787.58
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	2,976,126,006.27	2,976,126,006.27
		52.68	93,322,808,339.44	93,322,808,339.44



# GROSS ALLOCATION TO STATE GOVERNMENTS

S/N	STATE	OIL DERIVATION INDICES (13%)	GROSS DERIVATION ON OIL USING NEW 13% DERIVATION INDICES	GAS DERIVATION INDICES (13%)	GROSS DERIVATION ON GAS USING NEW 13% DERIVATION INDICES	TOTAL MINERAL REVENUE 2023 Oct	S/N
1	ABIA	0.00829047	213,374,882.99	0.00000000	0.00	213,374,882.99	1
2	ADAMAWA	0.00000000	0.00	0.00000000	0.00	0.00	2
3	AKWA IBOM	0.22593694	5,815,023,119.77	0.00000000	0.00	5,815,023,119.77	3
4	ANAMBRA	0.01062236	273,391,660.24	0.00000000	0.00	273,391,660.24	4
5	BAUCHI	0.00000000	0.00	0.00000000	0.00	0.00	5
6	BAYELSA	0.17641911	4,540,564,295.60	0.00000000	0.00	4,540,564,295.60	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	0.31484411	8,103,260,103.61	0.00000000	0.00	8,103,260,103.61	10
11	EBONYI	0.00000000	0.00	0.00000000	0.00	0.00	11
12	EDO	0.03092934	796,039,842.40	0.00000000	0.00	796,039,842.40	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	0.01649506	424,539,574.29	0.00000000	0.00	424,539,574.29	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	0.03651504	939,801,184.71	0.00000000	0.00	939,801,184.71	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	0.17961806	4,622,896,723.11	0.00000000	0.00	4,622,896,723.11	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	0.00032951	8,480,716.33	0.00000000	0.00	8,480,716.33	42
		0%	25,737,372,103.07	0%	0.00	25,737,372,103.05	

# GROSS ALLOCATION OF EXCHANGE GAIN DIFFERENCE TO STATE GOVERNMENTS

PAGE 57

S/NO	STATE	GROSS STATUTORY	STATES SHARE	ECOLOGY	DERIVATIVE REVENUE	TOTAL DEDUCTION	TOTAL-NET
1	ABIA	1,168,848,542.75	1,137,352,623.93	31,495,918.82	213,374,882.99	0.00	1,350,727,506.92
2	ADAMAWA	1,243,453,846.83	1,209,947,605.44	33,506,241.38	0.00	0.00	1,209,947,605.44
3	AKWA IBOM	1,255,009,165.70	1,221,191,553.45	33,817,612.25	5,815,023,119.77	0.00	7,036,214,673.22
4	ANAMBRA	1,241,124,382.43	1,207,680,911.05	33,443,471.38	273,391,660.24	0.00	1,481,072,571.29
5	BAUCHI	1,493,114,214.61	1,452,880,598.05	40,233,616.56	0.00	0.00	1,452,880,598.05
6	BAYELSA	1,104,480,127.61	1,074,718,687.04	29,761,440.56	4,540,564,295.60	0.00	5,615,282,982.65
7	BENUE	1,399,891,097.12	1,362,169,480.73	37,721,616.39	0.00	0.00	1,362,169,480.73
8	BORNO	1,550,878,711.60	1,509,088,566.67	41,790,144.92	0.00	0.00	1,509,088,566.67
9	CROSS RIVER	1,255,223,196.66	1,221,399,817.13	33,823,379.55	0.00	0.00	1,221,399,817.13
10	DELTA	1,267,425,183.00	1,233,273,007.41	34,152,175.59	8,103,260,103.61	0.00	9,336,533,111.02
11	EBONYI	1,116,743,258.73	1,086,651,374.52	30,091,884.22	0.00	0.00	1,086,651,374.52
12	EDO	1,167,175,685.16	1,135,724,843.35	31,450,841.82	796,039,842.40	0.00	1,931,764,685.75
13	EKITI	1,116,113,087.02	1,086,038,183.48	30,074,903.54	0.00	0.00	1,086,038,183.48
14	ENUGU	1,255,331,530.92	1,221,505,232.18	33,826,298.74	0.00	0.00	1,221,505,232.18
15	GOMBE	1,175,755,846.59	1,144,073,802.82	31,682,043.77	0.00	0.00	1,144,073,802.82
16	IMO	1,297,827,981.74	1,262,856,589.06	34,971,412.68	424,539,574.29	0.00	1,687,396,143.36
17	JIGAWA	1,395,934,386.35	1,358,319,387.92	37,614,998.43	0.00	0.00	1,358,319,387.92
18	KADUNA	1,635,499,495.36	1,591,429,149.67	44,070,345.68	0.00	0.00	1,591,429,149.67
19	KANO	1,979,954,219.09	1,926,602,159.29	53,352,059.80	0.00	0.00	1,926,602,159.29
20	KATSINA	1,534,408,170.39	1,493,061,842.44	41,346,327.94	0.00	0.00	1,493,061,842.44
21	KEBBI	1,318,064,273.60	1,282,547,571.62	35,516,701.98	0.00	0.00	1,282,547,571.62
22	KOGI	1,379,615,383.51	1,342,440,118.68	37,175,264.83	0.00	0.00	1,342,440,118.68
23	KWARA	1,111,137,023.54	1,081,186,205.54	29,940,818.00	0.00	0.00	1,081,186,205.54
24	LAGOS	1,672,199,783.43	1,627,140,507.83	45,059,275.60	0.00	0.00	1,627,140,507.83
25	NASSARAWA	1,161,140,343.94	1,120,121,592.16	31,018,751.78	0.00	0.00	1,120,121,592.16
26	NIGER	1,478,588,518.40	1,438,746,312.82	39,842,205.59	0.00	0.00	1,438,746,312.82
27	OGUN	1,159,689,865.31	1,128,440,737.20	31,249,128.11	0.00	0.00	1,128,440,737.20
28	ONDO	1,161,987,340.81	1,130,676,304.68	31,311,036.13	939,801,184.71	0.00	2,070,477,489.39
29	OSUN	1,138,430,444.98	1,107,754,175.51	30,676,269.48	0.00	0.00	1,107,754,175.51
30	OYO	1,400,045,768.42	1,362,319,984.24	37,725,784.18	0.00	0.00	1,362,319,984.24
31	PLATEAU	1,303,486,747.35	1,268,364,799.07	35,123,948.28	0.00	0.00	1,268,364,799.07
32	RIVERS	1,346,195,440.11	1,309,920,712.68	36,274,727.43	4,622,896,723.11	0.00	5,932,817,435.79
33	SOKOTO	1,375,689,528.51	1,338,620,050.19	37,069,478.31	0.00	0.00	1,338,620,050.19
34	TARABA	1,202,410,125.48	1,170,009,852.64	32,400,272.84	0.00	0.00	1,170,009,852.64
35	YOBE	1,239,530,486.60	1,206,129,964.51	33,400,522.09	0.00	0.00	1,206,129,964.51
36	ZAMFARA	1,242,170,324.60	1,208,698,689.15	33,471,635.45	0.00	0.00	1,208,698,689.15
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00
42	SOKU	0.00	0.00	0.00	8,480,716.33	0.00	8,480,716.33
		47,334,575,528.28	46,059,092,954.16	1,275,482,574.12	25,737,372,103.07	0.00	71,796,465,057.23

## 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	1,382,223,425.74	1,350,727,506.92	31,495,918.82	757,454,332.79	735,392,556.10	22,061,776.68	53,557,695.50	1
2	ADAMAWA	1,243,453,846.83	1,209,947,605.45	33,506,241.38	965,419,928.40	927,592,163.50	27,827,764.90	61,334,006.29	2
3	AKWA IBOM	7,070,032,285.47	7,036,214,673.22	33,817,612.25	1,272,563,201.52	1,235,498,253.91	37,064,947.62	70,882,559.87	3
4	ANAMBRA	1,514,516,042.67	1,481,072,571.29	33,443,471.38	960,583,118.99	932,604,969.89	27,978,149.10	61,421,620.48	4
5	BAUCHI	1,493,114,214.61	1,452,880,598.05	40,233,616.56	1,090,451,927.47	1,058,691,191.72	31,760,735.75	71,994,352.31	5
6	BAYELSA	5,645,044,423.21	5,615,282,982.65	29,761,440.56	443,853,848.66	430,926,066.66	12,927,782.00	42,689,222.56	6
7	BENUE	1,399,891,097.12	1,362,169,480.73	37,721,616.39	1,186,580,464.95	1,152,019,868.89	34,560,596.07	72,282,212.46	7
8	BORNO	1,550,878,711.60	1,509,088,566.68	41,790,144.92	1,288,270,796.13	1,250,748,344.79	37,522,450.34	79,312,555.27	8
9	CROSS RIVER	1,255,223,196.68	1,221,399,817.13	33,823,379.55	830,507,606.37	806,318,064.43	24,189,541.93	58,012,921.48	9
10	DELTA	9,370,685,286.61	9,336,533,111.02	34,152,175.59	1,064,176,384.53	1,033,180,955.85	30,995,428.68	65,147,604.27	10
11	EBONYI	1,116,743,258.73	1,086,651,374.51	30,091,884.22	614,356,003.16	596,462,138.99	17,893,864.17	47,985,748.39	11
12	EDO	1,963,215,527.56	1,931,764,685.74	31,450,841.82	814,238,971.29	790,523,273.10	23,715,698.19	55,166,540.01	12
13	EKITI	1,116,113,087.02	1,086,038,183.48	30,074,903.54	646,535,271.05	627,704,146.65	18,831,124.40	48,906,027.94	13
14	ENUGU	1,255,331,530.92	1,221,505,232.18	33,826,298.74	827,278,900.12	803,183,398.18	24,095,501.95	57,921,800.68	14
15	GOMBE	1,175,755,846.59	1,144,073,802.82	31,682,043.77	566,882,080.16	550,341,825.39	16,510,254.76	48,192,298.53	15
16	IMO	1,722,367,556.03	1,687,396,143.35	34,971,412.68	1,108,737,752.82	1,076,444,420.21	32,293,332.61	67,264,745.29	16
17	JIGAWA	1,395,934,386.35	1,358,319,387.92	37,614,998.43	1,164,833,400.52	1,130,906,214.10	33,927,186.42	71,542,184.86	17
18	KADUNA	1,635,499,495.36	1,591,429,149.68	44,070,345.68	1,309,965,457.01	1,271,811,123.31	38,154,333.70	82,224,679.38	18
19	KANO	1,979,954,219.09	1,926,602,159.29	53,352,059.80	2,085,577,279.10	2,024,832,309.80	60,744,969.29	114,097,029.09	19
20	KATSINA	1,534,408,170.39	1,493,061,842.45	41,346,327.94	1,587,785,482.09	1,541,539,303.00	46,246,179.09	87,592,507.03	20
21	KEBBI	1,318,064,273.60	1,282,547,571.62	35,516,701.98	1,002,063,070.72	972,876,767.69	29,186,303.03	64,703,005.01	21
22	KOGI	1,379,615,383.51	1,342,440,118.68	37,175,264.83	1,035,705,583.22	1,005,539,401.18	30,166,182.04	67,341,446.86	22
23	KWARA	1,111,137,023.54	1,081,196,205.54	29,940,818.00	732,870,185.03	711,524,451.48	21,345,733.54	51,286,551.54	23
24	LAGOS	1,672,199,783.43	1,627,140,507.83	45,059,275.60	1,248,441,566.58	1,212,079,190.85	36,362,975.73	81,421,651.33	24
25	MASSARAWA	1,151,140,343.94	1,120,121,592.16	31,018,751.78	653,846,518.43	634,802,445.07	19,044,073.35	50,062,825.14	25
26	NIGER	1,478,588,518.40	1,438,746,312.81	39,842,206.59	1,210,219,469.76	1,174,970,358.99	35,249,110.77	75,091,316.36	26
27	OGUN	1,159,689,865.31	1,128,440,737.20	31,249,128.11	863,366,194.01	838,219,605.84	25,146,588.18	56,395,716.28	27
28	ONDO	2,101,788,525.52	2,070,477,489.39	31,311,036.13	824,569,327.03	800,552,744.69	24,016,582.34	55,327,618.47	28
29	OSUN	1,138,430,444.98	1,107,754,175.50	30,676,269.48	1,116,900,001.22	1,084,366,933.23	32,531,068.00	63,207,337.47	29
30	OYO	1,400,045,766.42	1,362,319,984.24	37,725,784.18	1,408,862,206.17	1,367,846,802.10	41,035,404.06	78,761,188.24	30
31	PLATEAU	1,303,488,747.35	1,268,364,799.07	35,123,946.28	883,180,372.85	857,456,672.67	25,723,700.18	60,847,648.46	31
32	RIVERS	5,969,092,163.22	5,932,817,435.79	36,274,727.43	1,094,751,032.93	1,062,866,080.51	31,865,952.42	68,160,679.84	32
33	SOKOTO	1,375,688,528.51	1,338,620,050.20	37,069,478.31	1,102,583,731.27	1,070,469,642.01	32,114,089.26	69,183,567.57	33
34	TARABA	1,202,410,125.48	1,170,009,652.64	32,400,272.84	826,390,195.35	802,320,578.01	24,069,617.34	56,469,890.18	34
35	YOBE	1,239,530,486.60	1,206,129,964.51	33,400,522.09	830,862,918.75	806,663,027.91	24,199,890.84	57,600,412.93	35
36	ZAMFARA	1,242,170,324.60	1,208,698,669.15	33,471,655.45	750,740,188.73	728,873,969.64	21,866,219.09	55,337,874.54	36
37	FCT-ABUJA	0.00	0.00	0.00	331,578,880.16	321,921,242.88	9,657,637.29	9,657,637.29	37
42	SOKU	8,480,716.33	8,480,716.33	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
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73,071,947,631.32      71,796,465,057.21      1,275,482,574.12      36,492,973,648.30      35,430,071,503.20      1,062,902,145.10      2,338,384,719.21

**GROSS SUMMARY Distribution of =N=202,887,729,619.08 of Exchange Gain for the Month of November, 2023.**

		STATE GOVERNMENTS				LOCAL GOVERNMENT COUNCILS		
1	2	3	4	5	6	7	8	9
S/NO	STATES	NO OF LGOVTS	STATES GROSS	NET STAT + MIN REV LESS ECOLOGY	LGCs GROSS REVENUE	LGCs NET STAT. LESS ECOLOGY	TOTAL PAID (5+7)	SNO
1	ABIA	17	1,382,223,425.74	1,350,727,506.92	757,454,332.79	735,392,556.10	2,086,120,063.03	1
2	ADAMAWA	21	1,243,453,846.83	1,209,947,605.45	955,419,928.40	927,592,163.50	2,137,539,768.94	2
3	AKWA IBOM	31	7,070,032,285.47	7,036,214,673.22	1,272,563,201.52	1,235,498,253.91	8,271,712,927.13	3
4	ANAMBRA	21	1,514,516,042.67	1,481,072,571.29	960,583,118.99	932,604,989.89	2,413,677,541.18	4
5	BAUCHI	20	1,493,114,214.61	1,452,880,598.05	1,090,451,927.47	1,058,691,191.72	2,511,571,789.77	5
6	BAYELSA	8	5,645,044,423.21	5,615,282,982.65	443,853,848.66	430,926,066.66	6,046,209,049.30	6
7	BENUE	23	1,399,891,097.12	1,362,169,480.73	1,186,580,464.95	1,152,019,868.89	2,514,189,349.62	7
8	BORNO	27	1,550,878,711.60	1,509,088,566.68	1,288,270,795.13	1,250,748,344.79	2,759,836,911.47	8
9	CROSS RIVER	18	1,255,223,196.68	1,221,399,817.13	830,507,606.37	806,318,064.43	2,027,717,881.56	9
10	DELTA	25	9,370,685,286.61	9,336,533,111.02	1,064,176,384.53	1,033,180,955.85	10,369,714,066.87	10
11	EBONYI	13	1,116,743,258.73	1,086,651,374.51	614,356,003.16	596,462,138.99	1,683,113,513.51	11
12	EDO	18	1,963,215,527.56	1,931,764,685.74	814,238,971.29	790,523,273.10	2,722,287,958.84	12
13	EKITI	16	1,116,113,087.02	1,086,038,183.46	646,535,271.05	627,704,146.65	1,713,742,330.13	13
14	ENUGU	17	1,255,331,530.92	1,221,505,232.18	827,278,900.12	803,183,398.18	2,024,688,630.36	14
15	GOMBE	11	1,175,755,846.59	1,144,073,802.82	566,852,080.16	550,341,825.39	1,694,415,628.21	15
16	IIMO	27	1,722,367,556.03	1,687,396,143.35	1,108,737,752.82	1,076,444,420.21	2,763,840,563.56	16
17	JIGAWA	27	1,395,934,386.35	1,358,319,387.92	1,164,833,400.52	1,130,906,214.10	2,489,225,602.02	17
18	KADUNA	23	1,635,499,495.36	1,591,429,149.68	1,309,965,457.01	1,271,811,123.31	2,863,240,272.98	18
19	KANO	44	1,979,954,219.09	1,926,602,159.29	2,085,577,279.10	2,024,832,309.80	3,951,434,469.10	19
20	KATSINA	34	1,534,408,170.39	1,493,061,842.45	1,587,785,482.09	1,541,539,303.00	3,034,601,145.44	20
21	KEBBI	21	1,318,064,273.60	1,282,547,571.62	1,002,063,070.72	972,876,767.69	2,255,424,339.31	21
22	KOGI	21	1,379,615,383.51	1,342,440,118.68	1,035,705,583.22	1,005,539,401.18	2,347,979,519.87	22
23	KWARA	16	1,111,137,023.54	1,081,196,205.54	732,870,185.03	711,524,451.48	1,792,720,657.02	23
24	LAGOS	20	1,672,199,783.43	1,627,140,507.83	1,248,441,566.58	1,212,079,190.85	2,839,219,698.68	24
25	NASSARAWA	13	1,151,140,343.94	1,120,121,592.16	653,846,518.43	634,802,445.07	1,754,924,037.23	25
26	NIGER	25	1,478,588,518.40	1,438,746,312.81	1,210,219,469.76	1,174,970,358.99	2,613,716,671.80	26
27	OGUN	20	1,159,689,865.31	1,128,440,737.20	863,366,194.01	838,219,605.84	1,966,660,343.04	27
28	ONDO	18	2,101,788,525.52	2,070,477,489.39	824,569,327.03	800,552,744.69	2,871,030,234.08	28
29	OSUN	30	1,138,430,444.98	1,107,754,175.50	1,116,900,001.22	1,084,368,933.23	2,192,123,108.73	29
30	OYO	33	1,400,045,768.42	1,362,319,984.24	1,408,882,206.17	1,367,846,802.10	2,730,166,786.34	30
31	PLATEAU	17	1,303,488,747.35	1,268,364,799.07	883,180,372.85	857,456,672.67	2,125,821,471.74	31
32	RIVERS	23	5,969,092,163.22	5,932,817,435.79	1,094,751,032.93	1,062,865,080.51	6,995,682,516.30	32
33	SOKOTO	23	1,375,689,528.51	1,338,620,050.20	1,102,583,731.27	1,070,469,642.01	2,409,089,692.21	33
34	TARABA	16	1,202,410,125.48	1,170,009,852.64	826,390,195.35	802,320,578.01	1,972,330,430.65	34
35	YOBE	17	1,239,530,486.60	1,206,129,964.51	830,862,918.75	806,663,027.91	2,012,792,992.42	35
36	ZAMFARA	14	1,242,170,324.60	1,208,698,669.15	750,740,188.73	728,873,969.64	1,937,572,638.78	36
37	FCT-ABUJA	6	0.00	0.00	331,578,880.16	321,921,242.88	321,921,242.88	37
38	SOKU	0	8,480,716.33	8,480,716.33	0.00	0.00	8,480,716.33	38
		774	73,071,947,631.32	71,796,465,057.21	36,492,973,648.30	35,430,071,503.20	107,226,536,560.41	
39	FCT-ABUJA	6	1,771,503,575.16	1,771,503,575.16	0.00	0.00	1,771,503,575.16	39
40	1.Federal Government	0	91,551,304,764.28	91,551,304,764.28	0.00	0.00	91,551,304,764.28	40
41	0.05% POLICE COMMISSION	0	0.00	60,000,000,000.00	0.00	0.00	60,000,000,000.00	41
42	ECOLOGICAL FUNDS DISTRIB	0	0.00	1,275,482,574.12	0.00	1,062,902,145.10	2,338,384,719.21	42
		6	93,322,808,339.44	154,598,290,913.55	0.00	1,062,902,145.10	155,661,193,058.65	
			166,394,755,970.76	226,394,755,970.76	36,492,973,648.30	36,492,973,648.30	262,887,729,619.06	
			<b>TOTALFUNDS!/: 262,887,729,619.08</b>					0.00

**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 November, 2023. (October, 2023 Account).**

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

	=N=	
<u>Amount to be due for the month October, 2023</u>		<b>16,199,368,803.94</b>
<b>GRAND TOTAL</b>		<b>16,199,368,803.94</b>

  
**CHIGERE, IGNATIUS EMEKA**  
BANKING SERVICES DEPT.

  
**YAHAYA, HALIDU SAYUTI**  
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	16,199,368,803.94	11,447,883,086.81	4,751,485,717.13
LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-647,974,752.16	-457,915,323.47	-190,059,428.69
	<u>15,551,394,051.78</u>	<u>10,989,967,763.34</u>	<u>4,561,426,288.44</u>

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

.1Federal Government	15.00%	2,332,709,107.77	1,648,495,164.50	684,213,943.27
Local Governments	35.00%	5,442,987,918.12	3,846,488,717.17	1,596,499,200.95
State Governments	50.00%	7,775,697,025.89	5,494,983,881.67	2,280,713,144.22
	<u>100.00%</u>	<u>15,551,394,051.78</u>	<u>10,989,967,763.34</u>	<u>4,561,426,288.44</u>
		<u>15,551,394,051.78</u>	<u>10,989,967,763.34</u>	<u>4,561,426,288.44</u>

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

DESCRIPTION		
.1Federal Government	14	2,177,195,167.25
FCT-ABUJA	1	155,513,940.52
	<u>15.00</u>	<u>2,332,709,107.77</u>

65



## DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO LOCAL GOVERNMENTS

<i>SNO STATES</i>	<i>EQUALITY 50%</i>	<i>POPULATION 30%</i>	<i>DERIVATION 20%</i>	<i>GROSS Oct 2023</i>	<i>AMT PM Sep 2023</i>	
1 ABIA	59,774,415.12	33,060,724.40	26,183,683.24	119,018,822.76	84,963,893.40	1
2 ADAMAWA	73,838,983.39	36,958,274.87	9,910,740.00	120,707,998.26	85,424,900.49	2
3 AKWA IBO	109,000,404.05	45,732,167.26	12,930,338.40	167,662,909.70	119,695,836.68	3
4 ANAMBRA	73,838,983.39	48,786,540.64	49,357,146.72	171,982,670.74	123,494,952.09	4
5 BAUCHI	70,322,841.32	54,204,500.00	8,568,157.92	133,095,499.24	94,043,687.71	5
6 BAYELSA	28,129,136.53	19,870,948.93	7,193,605.44	55,193,690.90	39,368,337.59	6
7 BENUE	80,871,267.52	49,220,646.53	11,022,701.76	141,114,615.81	100,408,094.25	7
8 BORNO	94,935,835.78	48,426,780.57	12,461,622.77	155,824,239.12	110,086,103.68	8
9 CROSS RIV	63,290,557.19	33,701,955.69	11,798,016.92	108,790,529.80	77,046,912.91	9
10 DELTA	87,903,551.65	47,810,805.62	48,969,987.36	184,684,344.63	133,803,914.03	10
11 EBONYI	45,709,846.86	25,355,519.72	7,116,416.16	78,181,782.74	55,901,698.41	11
12 EDO	63,290,557.19	37,544,257.17	43,570,416.96	144,405,231.32	104,048,320.00	12
13 EKITI	56,258,273.06	27,813,621.61	12,154,642.08	96,226,536.75	66,500,576.30	13
14 ENUGU	59,774,415.12	37,998,824.79	26,724,747.84	124,497,987.75	88,907,774.22	14
15 FCT-ABUJA	21,096,852.40	16,392,723.85	66,354,778.56	103,844,354.80	77,972,491.97	15
16 GOMBE	38,677,562.73	27,459,764.41	8,370,290.88	74,507,618.02	50,999,311.04	16
17 IMO	94,935,835.78	45,903,548.79	24,216,104.64	165,055,489.21	117,644,952.16	17
18 JIGAWA	94,935,835.78	50,730,252.94	5,393,213.28	151,059,302.00	106,643,544.75	18
19 KADUNA	80,871,267.52	70,770,996.86	29,611,582.56	181,253,846.94	128,827,821.31	19
20 KANO	154,710,250.90	109,467,690.16	43,306,079.04	307,484,020.10	214,814,841.00	20
21 KATSINA	119,548,830.24	67,574,767.96	11,817,503.04	198,941,101.24	140,161,695.53	21
22 KEBBI	73,838,983.39	37,781,025.24	6,577,263.84	118,197,272.46	83,427,486.74	22
23 KOGI	73,838,983.39	38,246,010.37	11,519,326.56	123,604,320.32	88,404,370.03	23
24 KWARA	56,258,273.06	27,660,531.97	17,966,800.32	101,885,605.35	72,331,708.70	24
25 LAGOS	70,322,841.32	105,149,636.05	317,314,344.83	492,786,822.21	334,313,970.74	25
26 NASSARAW	45,709,846.86	21,736,500.70	11,693,668.76	79,140,016.32	56,535,172.40	26
27 NIGER	87,903,551.65	46,082,618.06	14,975,835.84	148,962,005.55	106,037,422.08	27
28 OGUN	70,322,841.32	43,491,059.99	45,331,613.29	159,145,514.60	111,089,663.71	28
29 ONDO	63,290,557.19	40,142,126.41	20,893,030.57	124,325,714.17	87,336,605.92	29
30 OSUN	105,484,261.98	39,938,104.11	21,334,404.00	166,756,770.09	117,094,137.29	30
31 OYO	116,032,688.18	65,230,080.49	53,609,843.97	234,872,612.63	164,416,969.70	31
32 PLATEAU	59,774,415.12	37,082,060.15	16,310,044.80	113,166,520.07	80,243,322.89	32
33 RIVERS	80,871,267.52	60,491,581.08	47,263,466.88	188,626,315.48	135,640,327.90	33
34 SOKOTO	80,871,267.52	43,128,266.82	9,019,569.03	133,019,103.37	94,073,950.64	34
35 TARABA	56,258,273.06	26,839,811.45	5,966,318.40	89,064,402.91	63,602,992.58	35
36 YOBE	59,774,415.12	27,083,100.67	6,815,800.32	93,673,316.11	65,844,509.24	36
37 ZAMFARA	49,225,988.92	38,028,549.12	4,974,476.64	92,229,014.69	65,336,447.11	37
<b>Grand Total</b>	<b>2,721,493,959.06</b>	<b>1,632,896,375.44</b>	<b>1,088,597,583.62</b>	<b>5,442,987,918.12</b>	<b>3,846,488,717.17</b>	

66

Page 1A

## DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO STATE GOVERNMENTS

SNO	STATES	EQUALITY 50%		POPULATION 30%		DERIVATION 20%		GROSS		SNO
								Oct 2023	Sep 2023	
1	ABIA	107,995,792.03	4,770.8555	47,708,554.72	2.561396%	39,833,273.83		195,537,620.57	139,672,555	1
2	ADAMAWA	107,995,792.03	5,333.2948	53,332,947.51	0.969509%	15,077,222.59		176,405,962.12	124,918,867	2
3	AKWA IBOM	107,995,792.03	6,599.4186	65,994,186.26	1.264899%	19,670,941.84		193,660,920.13	138,800,002	3
4	ANAMBRA	107,995,792.03	7,040.1825	70,401,825.30	4.828319%	75,087,096.15		253,484,713.48	182,469,703	4
5	BAUCHI	107,995,792.03	7,822.0257	78,220,256.85	0.838172%	13,034,750.59		199,250,799.47	140,846,648	5
6	BAYELSA	107,995,792.03	2,867.4939	28,674,938.96	0.703708%	10,943,641.99		147,614,372.98	104,923,371	6
7	BENUE	107,995,792.03	7,102.8265	71,028,265.44	1.078286%	16,768,851.56		195,792,909.03	139,487,602	7
8	BORNO	107,995,792.03	6,988.2671	69,882,670.52	1.219047%	18,957,884.11		196,836,346.66	139,136,990	8
9	CROSS RIV	107,995,792.03	4,863.3889	48,633,888.89	1.154131%	17,948,339.59		174,578,020.51	123,707,312	9
10	DELTA	107,995,792.03	6,899.3783	68,993,782.73	4.790446%	74,498,110.07		251,487,684.84	183,096,399	10
11	EBONYI	107,995,792.03	3,658.9495	36,589,494.70	0.696157%	10,826,213.83		155,411,500.56	110,873,866	11
12	EDO	107,995,792.03	5,417.8554	54,178,554.16	4.262238%	66,283,736.09		228,458,082.28	164,808,233	12
13	EKITI	107,995,792.03	4,013.6679	40,136,679.18	1.189017%	18,490,873.95		166,623,345.16	115,535,275	13
14	ENUGU	107,995,792.03	5,483.4522	54,834,521.77	2.614325%	40,656,396.16		203,486,709.96	145,403,758	14
15	GOMBE	107,995,792.03	3,962.6043	39,626,042.59	0.818816%	12,733,735.19		160,355,569.81	110,845,999	15
16	IMO	107,995,792.03	6,624.1500	66,241,499.82	2.368919%	36,839,993.77		211,077,285.61	150,866,613	16
17	JIGAWA	107,995,792.03	7,320.6716	73,206,715.59	0.527586%	8,204,702.89		189,407,210.50	133,723,162	17
18	KADUNA	107,995,792.03	10,212.6679	102,126,678.63	2.896727%	45,048,141.85		255,170,612.51	181,659,212	18
19	KANO	107,995,792.03	15,796.8265	157,968,265.39	4.236379%	65,881,598.45		331,845,655.86	231,011,410	19
20	KATSINA	107,995,792.03	9,751.4334	97,514,333.80	1.156037%	17,977,983.86		223,488,109.68	157,362,979	20
21	KEBBI	107,995,792.03	5,452.0224	54,520,224.30	0.643415%	10,006,000.65		172,522,016.98	121,809,636	21
22	KOGI	107,995,792.03	5,519.1225	55,191,224.99	1.126868%	17,524,367.56		180,711,384.58	129,400,453	22
23	KWARA	107,995,792.03	3,991.5762	39,915,761.90	1.757586%	27,332,918.39		175,244,472.31	124,472,389	23
24	LAGOS	107,995,792.03	15,173.7061	151,737,061.32	31.040996%	482,730,755.39		742,463,608.73	505,539,028	24
25	NASSARAW	107,995,792.03	3,136.7039	31,367,039.05	1.143923%	17,789,594.59		157,152,425.67	112,068,700	25
26	NIGER	107,995,792.03	6,649.9907	66,499,907.22	1.464998%	22,782,759.95		197,278,459.20	140,692,694	26
27	OGUN	107,995,792.03	6,276.0138	62,760,137.68	4.434525%	68,963,046.53		239,718,976.24	167,610,411	27
28	ONDO	107,995,792.03	5,792.7431	57,927,431.09	2.043842%	31,784,596.55		197,707,819.67	139,060,724	28
29	OSUN	107,995,792.03	5,763.3015	57,633,015.00	2.087019%	32,456,058.56		198,084,865.59	138,981,223	29
30	OYO	107,995,792.03	9,413.0813	94,130,812.95	5.244336%	81,556,730.40		283,683,335.38	198,448,417	30
31	PLATEAU	107,995,792.03	5,351.1577	53,511,576.89	1.595516%	24,812,493.90		186,319,862.82	132,195,274	31
32	RIVERS	107,995,792.03	8,729.2882	87,292,881.77	4.623507%	71,901,978.09		267,190,651.88	192,728,318	32
33	SOKOTO	107,995,792.03	6,223.6606	62,236,605.97	0.882331%	13,721,482.94		183,953,880.94	130,168,606	33
34	TARABA	107,995,792.03	3,873.1414	38,731,414.28	0.583650%	9,076,568.50		155,803,774.81	111,159,544	34
35	YOBE	107,995,792.03	3,908.2495	39,082,494.83	0.666750%	10,368,886.53		157,447,173.39	110,771,930	35
36	ZAMFARA	107,995,792.03	5,487.7416	54,877,415.72	0.486624%	7,567,678.25		170,440,885.99	120,726,580	36
Grand Total		3,887,848,512.95	233,270.91	2,332,709,107.77	100.00%	1,555,139,405.18		7,775,697,025.89	5,494,983,881.67	

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS =N=987422300 IS NOT INCLUDED IN THIS TABLE



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

S/N	STATE	AMOUNT	% of Collection for Derivation
1	Abia	389,638,143.39	2.41
2	Adamawa	147,481,250.00	0.91
3	Akwa Ibom	192,415,750.00	1.19
4	Anambra	734,481,350.00	4.53
5	Bauchi	127,502,350.00	0.79
6	Bayelsa	107,047,700.00	0.66
7	Benue	164,028,300.00	1.01
8	Borno	185,440,815.10	1.14
9	Cross River	175,565,727.96	1.08
10	Delta	728,720,050.00	4.50
11	Ebonyi	105,899,050.00	0.65
12	Edo	648,369,300.00	4.00
13	Ekiti	180,872,650.00	1.12
14	Enugu	397,689,700.00	2.45
15	FCT	987,422,300.00	6.10
16	Gombe	124,557,900.00	0.77
17	Imo	360,358,700.00	2.22
18	Jigawa	80,256,150.00	0.50
19	Kaduna	440,648,550.00	2.72
20	Kano	644,435,700.00	3.98
21	Katsina	175,855,700.00	1.09
22	Kebbi	97,875,950.00	0.60
23	Kogi	171,418,550.00	1.06
24	Kwara	267,363,100.00	1.65
25	Lagos	4,721,939,655.27	29.15
26	Nasarawa	174,012,927.96	1.07
27	Niger	222,854,700.00	1.38
28	Ogun	674,577,578.78	4.16
29	Ondo	310,908,193.07	1.92
30	Osun	317,476,250.00	1.96
31	Oyo	797,765,535.21	4.92
32	Plateau	242,709,000.00	1.50
33	Rivers	703,325,400.00	4.34
34	Sokoto	134,219,777.20	0.83
35	Taraba	88,784,500.00	0.55
36	Yobe	101,425,600.00	0.63
37	Zamfara	74,024,950.00	0.46
	<b>TOTAL</b>	<b>16,199,368,803.94</b>	<b>100.00</b>

Emerging & Special Tax Dept:		Revenue Accounting Dept:		Approved by:	
Prepared by:	GERSHOM USMAN	Checked by:	IYEN O. EUGENE	Executive Chairman FIRS: ZACCH ADEDEJI (PhD)	
Signature:		Signature:		Signature:	
Date:	17/11/2023	Date:	17/11/2023	Date: 17/11/2023	
Checked by:	OLUBANKE AKANNI	Counter Reviewed by:	MUNIR MUHAMMED		
Signature:		Signature:			
Date:	17/11/2023	Date:	17/11/2023		

68

**NON IMPORT EMT COLLECTION FOR THE MONTH**

SN	STATE	COLLECTIONS INDICES FOR DERIVATION		COLLECTIONS	
		Oct 2023		Sep 2023	
1	ABIA	389,638,143.39	2.4053	288,073,045.00	1
2	ADAMAWA	147,481,250.00	0.9104	106,040,479.00	2
3	AKWA IBOM	192,415,750.00	1.1878	153,993,192.00	3
4	ANAMBRA	734,481,350.00	4.5340	548,170,987.00	4
5	BAUCHI	127,502,350.00	0.7871	89,908,280.00	5
6	BAYELSA	107,047,700.00	0.6608	81,061,041.00	6
7	BENUE	164,028,300.00	1.0126	126,098,688.00	7
8	BORNO	185,440,815.10	1.1447	130,559,653.00	8
9	CROSS RIVER	175,565,727.96	1.0838	126,541,168.00	9
10	DELTA	728,720,050.00	4.4984	563,933,693.00	10
11	EBONYI	105,899,050.00	0.6537	84,534,655.00	11
12	EDO	648,369,300.00	4.0024	487,941,505.00	12
13	EKITI	180,872,650.00	1.1165	105,477,122.00	13
14	ENUGU	397,689,700.00	2.4550	294,831,818.00	14
15	GOMBE	124,557,900.00	0.7689	63,406,589.00	15
16	IMO	360,358,700.00	2.2245	269,577,265.00	16
17	JIGAWA	80,256,150.00	0.4954	55,107,378.00	17
18	KADUNA	440,648,550.00	2.7202	322,384,030.00	18
19	KANO	644,435,700.00	3.9782	418,507,865.00	19
20	KATSINA	175,855,700.00	1.0856	117,914,944.00	20
21	KEBBI	97,875,950.00	0.6042	67,664,873.00	21
22	KOGI	171,418,550.00	1.0582	136,835,771.00	22
23	KWARA	267,363,100.00	1.6505	193,859,843.00	23
24	LAGOS	4,721,939,655.27	29.1489	3,129,610,935.81	24
25	NASSARAWA	174,012,927.96	1.0742	132,019,590.00	25
26	NIGER	222,854,700.00	1.3757	168,915,772.00	26
27	OGUN	674,577,578.78	4.1642	456,233,051.00	27
28	ONDO	310,908,193.07	1.9193	211,935,635.00	28
29	OSUN	317,476,250.00	1.9598	213,185,178.00	29
30	OYO	797,765,535.21	4.9247	540,490,035.00	30
31	PLATEAU	242,709,000.00	1.4983	175,537,388.00	31
32	RIVERS	703,325,400.00	4.3417	531,860,755.00	32
33	SOKOTO	134,219,777.20	0.8285	95,909,132.00	33
34	TARABA	88,784,500.00	0.5481	72,599,075.00	34
35	YOBE	101,425,600.00	0.6261	66,420,139.00	35
36	ZAMFARA	74,024,950.00	0.4570	54,684,535.00	36
37	FCT-ABUJA	987,422,300.00	6.0954	766,057,982.00	37
Grand Total		16,199,368,803.94	100.00	11,447,883,086.81	
		16,199,368,803.94	100.00	11,447,883,086.81	

69

# OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

FEDERATION ACCOUNT: October,2023

1 OTHER NON-MINERAL REVENUE  
TOTAL FUNDS AVAILABLE FOR

Oct 2023  
60,000,000,000.00  
60,000,000,000.00

PAGE 60

BENEFICIARY	OTHER NON MINERAL REVENUE	NET SHARE	ECOLOGICAL
Federal Government	52.68	31,608,000,000.00	0.00
State Governments	26.72	16,032,000,000.00	432,000,000.00
13% Derivation Share	0.00	0.00	0.00
Local Governments	20.60	12,360,000,000.00	360,000,000.00
Grand Total	100.00%	59,208,000,000.00	792,000,000.00

## DISTRIBUTION OF FGN SHARE OF OTHER NON-MINERAL REVENUE

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	.1Federal Government	48.5	29,100,000,000.00	29,100,000,000.00
2	1.46% Deriv. & Ecology FGN Share	1	600,000,000.00	600,000,000.00
3	FCT-ABUJA	1	600,000,000.00	600,000,000.00
4	0.72% STABILIZATION ACCOUNT	0.5	300,000,000.00	300,000,000.00
5	3.0% DEVELOPMENT OF NATURAL RESOURCES	1.68	1,008,000,000.00	1,008,000,000.00
		52.68	31,608,000,000.00	31,608,000,000.00

18 November 2023

PAGE 60

70

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	395,883,550.83	385,216,030.00	10,667,520.83	256,546,250.34	249,074,029.46	7,472,220.88	18,139,741.71	1
2	ADAMAWA	421,152,019.42	409,803,611.71	11,348,407.71	323,596,274.42	314,171,140.21	9,425,134.21	20,773,541.92	2
3	AKWA IBOM	425,065,752.04	413,611,884.47	11,453,867.57	431,011,222.12	418,457,497.20	12,553,724.92	24,007,592.49	3
4	ANAMBRA	420,363,040.70	409,035,892.89	11,327,147.80	325,345,022.99	315,868,954.36	9,476,068.63	20,803,216.43	4
5	BAUCHI	505,710,821.77	492,083,883.46	13,626,938.31	369,330,982.82	358,573,766.73	10,757,213.09	24,384,151.40	5
6	BAYESA	374,082,266.79	364,002,207.65	10,080,061.14	150,331,228.75	145,952,849.27	4,378,579.48	14,458,640.61	6
7	BENUE	474,136,586.60	461,360,451.03	12,776,135.57	401,889,270.20	390,183,757.47	11,705,512.72	24,481,548.29	7
8	BORNO	525,275,387.53	511,121,260.32	14,154,127.21	436,351,310.82	423,622,631.87	12,708,678.96	26,862,806.17	8
9	CROSS RIVER	425,138,243.34	413,682,422.41	11,455,820.93	281,289,053.44	273,096,168.39	8,192,885.05	19,648,705.98	9
10	DELTA	429,270,999.20	417,703,816.59	11,567,182.61	360,431,578.95	349,933,571.80	10,498,007.15	22,065,189.77	10
11	EBONYI	378,235,734.12	368,043,753.26	10,191,980.86	208,079,513.40	202,018,945.04	6,060,568.35	16,252,549.21	11
12	EDO	395,316,961.77	384,664,708.31	10,652,253.46	275,778,942.60	267,746,546.22	8,032,396.39	18,684,649.85	12
13	EKITI	378,022,297.90	367,836,068.31	10,186,229.58	218,978,481.37	212,600,467.35	6,378,014.02	16,564,243.60	13
14	ENUGU	425,174,935.64	413,718,125.99	11,456,809.64	280,195,505.69	272,034,471.54	8,161,034.15	19,617,843.79	14
15	GOMBE	398,223,022.44	387,492,461.95	10,730,560.48	191,990,156.19	186,398,209.90	5,591,946.30	16,322,508.78	15
16	IMO	439,568,285.36	427,723,630.97	11,844,654.40	375,524,306.59	364,586,705.43	10,937,601.16	22,782,255.56	16
17	JIGAWA	472,796,467.11	460,056,442.55	12,740,024.56	394,523,640.89	383,032,661.05	11,490,979.83	24,231,004.39	17
18	KADUNA	553,936,052.39	539,009,631.81	14,926,420.57	443,679,191.63	430,756,496.73	12,922,694.90	27,849,115.48	18
19	KANO	670,601,261.05	652,531,167.19	18,070,093.86	706,375,298.93	685,801,261.10	20,574,037.83	38,644,131.69	19
20	KATSINA	519,696,892.03	505,693,083.56	14,003,808.47	537,775,538.59	522,112,173.39	15,663,365.20	29,667,173.67	20
21	KEBBI	446,422,223.05	434,392,881.71	12,029,341.34	339,394,089.21	329,508,824.48	9,885,264.73	21,914,606.07	21
22	KOGI	467,269,296.95	454,678,208.11	12,591,088.84	350,758,651.32	340,571,506.13	10,217,145.18	22,808,234.02	22
23	KWARA	376,336,928.40	366,196,112.96	10,140,815.44	248,219,714.14	240,990,013.72	7,229,700.41	17,370,515.85	23
24	LAGOS	566,366,266.82	551,104,902.29	15,261,366.53	422,841,336.85	410,525,569.75	12,315,767.09	27,577,133.62	24
25	NASSARAWA	369,885,866.48	379,379,959.89	10,505,906.58	221,454,766.76	215,004,627.92	6,450,138.84	16,956,045.42	25
26	NIGER	500,791,036.20	487,296,666.96	13,494,369.24	409,895,690.89	397,956,981.45	11,938,709.44	25,433,078.68	26
27	OGUN	392,781,549.49	382,197,615.53	10,583,933.97	292,418,103.85	283,901,071.70	8,517,032.15	19,100,966.12	27
28	ONDO	393,559,693.73	382,954,791.81	10,604,901.93	279,277,785.92	271,143,481.47	8,134,304.44	18,739,206.37	28
29	OSUN	385,581,082.97	375,191,173.55	10,389,908.42	378,288,822.07	367,270,701.04	11,018,121.03	21,408,030.45	29
30	OYO	474,188,973.05	461,411,425.87	12,777,547.18	477,161,833.30	463,283,333.30	13,898,500.00	26,676,047.18	30
31	PLATEAU	441,485,560.28	428,589,242.76	11,896,317.49	299,129,073.82	290,416,576.53	8,712,497.30	20,608,814.79	31
32	RIVERS	455,950,117.96	443,664,036.94	12,286,081.02	370,767,069.79	359,987,446.40	10,799,623.39	23,085,704.41	32
33	SOKOTO	465,939,628.17	453,384,368.72	12,555,259.44	373,459,968.19	362,563,075.92	10,876,892.28	23,432,151.72	33
34	TARABA	407,250,702.40	396,276,681.08	10,973,821.32	279,894,505.53	271,742,238.38	8,152,267.15	19,126,088.47	34
35	YOBE	419,823,195.61	408,510,594.53	11,312,601.08	281,409,396.09	273,213,005.91	8,196,390.18	19,508,991.26	35
36	ZAMFARA	420,717,296.43	409,380,602.81	11,336,693.62	254,272,201.06	246,866,214.62	7,405,986.44	18,742,680.05	36
37	FCT-ABUJA	0.00	0.00	0.00	112,304,220.49	109,033,223.77	3,270,996.71	3,270,996.71	37
		16,032,000,000.00	15,600,000,000.00	432,000,000.00	12,360,000,000.00	12,000,000,000.00	360,000,000.00	792,000,000.00	

**DISTRIBUTION OF =N=60,000,000,000.00 FROM NON OIL EXCESS ACCOUNT FOR THE MONTH  
OF NOVEMBER, 2023 FEDERATION ACCOUNT: October,2023**

1	2	3	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS		
			4	5	6	7	8	9
S/NO	STATES	NO OF L/GO VTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE LESS ECOLOGY	LGCs GROSS STATUTORY REVENUE	LGCs NET STATUTORY LESS ECOLOGY	TOTAL PAID (5+7)	SNO
1	ABIA	17	395,883,550.83	385,216,030.00	256,546,250.34	249,074,029.46	634,290,059.46	1
2	ADAMAWA	21	421,152,019.42	409,803,611.71	323,596,274.42	314,171,140.21	723,974,751.93	2
3	AKWA IBOM	31	425,065,752.04	413,611,884.47	431,011,222.12	418,457,497.20	832,069,381.67	3
4	ANAMBRA	21	420,363,040.70	409,035,892.89	325,345,022.99	315,868,954.36	724,904,847.26	4
5	BAUCHI	20	505,710,821.77	492,083,883.46	369,330,982.82	358,573,769.73	850,657,653.19	5
6	BAYELSA	8	374,082,268.79	364,002,207.65	150,331,228.75	145,952,649.27	509,954,856.93	6
7	BENUE	23	474,136,586.60	461,360,451.03	401,889,270.20	390,183,757.47	851,544,208.50	7
8	BORNO	27	525,275,387.53	511,121,260.32	436,331,310.82	423,622,631.87	934,743,892.19	8
9	CROSS RIVER	18	425,138,243.34	413,682,422.41	281,289,053.44	273,096,168.39	686,778,590.80	9
10	DELTA	25	429,270,999.20	417,703,816.59	360,431,578.95	349,933,571.80	767,637,388.39	10
11	EBONYI	13	378,235,734.12	368,043,753.26	208,079,513.40	202,018,945.04	570,062,698.30	11
12	EDO	18	395,316,961.77	384,664,708.31	275,778,942.60	267,746,546.22	652,411,254.52	12
13	EKITI	16	378,022,297.90	367,836,068.31	218,978,481.37	212,600,467.35	580,436,535.66	13
14	ENUGU	17	425,174,935.64	413,718,125.99	280,195,505.69	272,034,471.54	685,752,597.54	14
15	GOMBE	11	398,223,022.44	387,492,461.95	191,990,156.19	186,398,209.90	573,890,671.85	15
16	IMO	27	439,568,285.36	427,723,630.97	375,524,306.59	364,586,705.43	792,310,336.40	16
17	JIGAWA	27	472,796,467.11	460,056,442.55	394,523,640.89	383,032,661.05	843,089,103.60	17
18	KADUNA	23	553,936,052.39	539,009,631.81	443,679,191.63	430,756,496.73	969,766,128.55	18
19	KANO	44	670,601,261.05	652,531,167.19	706,375,298.93	685,801,261.10	1,338,332,428.28	19
20	KATSINA	34	519,696,892.03	505,693,083.56	537,775,538.59	522,112,173.39	1,027,805,256.96	20
21	KEBBI	21	446,422,223.05	434,392,881.71	339,394,089.21	329,508,824.48	763,901,706.19	21
22	KOGI	21	467,269,296.95	454,678,208.11	350,768,651.32	340,571,506.13	795,249,714.24	22
23	KWARA	16	376,336,928.40	366,196,112.96	248,219,714.14	240,990,013.72	607,186,126.69	23
24	LAGOS	20	566,366,268.82	551,104,902.29	422,841,336.85	410,525,569.75	961,630,472.04	24
25	NASSARAWA	13	389,885,866.48	379,379,959.89	221,454,766.76	215,004,627.92	594,384,587.82	25
26	NIGER	25	500,791,036.20	487,296,666.96	409,895,690.89	397,956,981.45	885,253,648.41	26
27	OGUN	20	392,781,549.49	382,197,615.53	292,418,103.85	283,901,071.70	666,098,687.22	27
28	ONDO	18	393,559,693.73	382,954,791.81	279,277,785.92	271,143,481.47	654,098,273.28	28
29	OSUN	30	385,581,082.97	375,191,173.55	378,288,822.07	367,270,701.04	742,461,874.58	29
30	OYO	33	474,188,973.05	461,411,425.87	477,181,833.30	463,283,333.30	924,694,759.17	30
31	PLATEAU	17	441,485,560.28	429,589,242.78	299,129,073.82	290,416,576.53	720,005,819.31	31
32	RIVERS	23	455,950,117.96	443,664,036.94	370,767,069.79	359,967,446.40	803,651,483.34	32
33	SOKOTO	23	465,939,628.17	453,384,368.72	373,439,968.19	362,563,075.92	815,947,444.64	33
34	TARABA	16	407,250,702.40	396,276,881.08	279,894,505.53	271,742,238.38	668,019,119.45	34
35	YOBE	17	419,823,195.61	408,510,594.53	281,409,396.09	273,213,005.91	681,723,600.44	35
36	ZAMFARA	14	420,717,296.43	409,380,602.81	254,272,201.06	246,866,214.62	656,246,817.43	36
37	FCT-ABUJA	6	0.00	0.00	112,304,220.49	109,033,223.77	109,033,223.77	37
774			16,032,000,000.00	15,600,000,000.00	12,360,000,000.00	12,000,000,000.00	27,600,000,000.00	
38	FCT-ABUJA	6	600,000,000.00	600,000,000.00	0.00	0.00	600,000,000.00	38
39	1Federal Government	0	31,008,000,000.00	31,008,000,000.00	0.00	0.00	31,008,000,000.00	39
40	ECOLOGICAL FUNDS DISTRIB	0	0.00	432,000,000.00	0.00	360,000,000.00	792,000,000.00	40
6			31,608,000,000.00	32,040,000,000.00	0.00	360,000,000.00	32,400,000,000.00	
780			47,640,000,000.00	47,640,000,000.00	12,360,000,000.00	12,360,000,000.00	60,000,000,000.00	
<b>TOTALFUNDS!!!: 60,000,000,000.00</b>								<b>0.00</b>