

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

<b>S/NO</b>	<b>STATES</b>	<b>TOTAL DEDUCTIONS</b>	
			<b>1</b>
<b><u>1 STATUTORY REVENUE</u></b>			
1	ABIA (17 detail records)	41,348,832.02	
2	ADAMAWA (21 detail records)	52,155,617.07	
3	AKWA IBOM (31 detail records)	69,468,217.13	
4	ANAMBRA (21 detail records)	52,437,471.55	
5	BAUCHI (20 detail records)	59,526,906.93	
6	BAYELSA (8 detail records)	24,229,630.00	
7	BENUE (23 detail records)	64,774,487.65	
8	BORNO (27 detail records)	70,325,682.22	
9	CROSS RIVER (18 detail records)	45,336,752.36	
10	DELTA (25 detail records)	58,092,545.86	
11	EBONYI (26 detail records)	45,051,648.82	
12	EDO (18 detail records)	44,448,660.45	
13	EKITI (16 detail records)	35,293,848.30	
14	ENUGU (17 detail records)	45,160,499.84	
15	FCT-ABUJA (6 detail records)	18,100,628.41	
16	GOMBE (11 detail records)	30,944,006.03	
17	IMO (27 detail records)	60,525,115.65	
18	JIGAWA (27 detail records)	63,587,332.63	
19	KADUNA (23 detail records)	71,509,976.63	
20	KANO (88 detail records)	626,514,456.64	
21	KATSINA (34 detail records)	86,675,951.72	
22	KEBBI (21 detail records)	54,701,829.26	
23	KOGI (21 detail records)	56,538,347.37	
24	KWARA (16 detail records)	40,006,802.87	
25	LAGOS (20 detail records)	68,151,436.18	
26	NASSARAWA (13 detail records)	35,692,963.50	
27	NIGER (25 detail records)	66,064,922.19	
28	OGUN (20 detail records)	47,130,476.63	
29	ONDO (18 detail records)	45,012,586.39	
30	OSUN (30 detail records)	60,970,686.33	
31	OYO (33 detail records)	76,909,763.61	
32	PLATEAU (17 detail records)	48,212,116.95	
33	RIVERS (23 detail records)	59,761,591.69	
34	SOKOTO (23 detail records)	60,189,172.49	
35	TARABA (16 detail records)	45,111,986.15	
36	YOBE (17 detail records)	45,356,148.58	
37	ZAMFARA (14 detail records)	40,982,312.21	
<b>TOTAL 1 STATUTORY REVENUE</b>		<b><u>2,516,301,410.31</u></b>	
<b><u>4 EXCHANGE DIFFERENCE REVENUE</u></b>			
			<b>4</b>
1	ABIA (17 detail records)	41,563,745.19	
2	ADAMAWA (21 detail records)	52,426,699.19	
3	AKWA IBOM (31 detail records)	69,829,282.59	
4	ANAMBRA (21 detail records)	52,710,018.63	

<i>S/NO</i>	<i>STATES</i>	<i>TOTAL DEDUCTIONS</i>
5	BAUCHI (20 detail records)	59,836,301.80
6	BAYELSA (8 detail records)	24,355,565.04
7	BENUE (23 detail records)	65,111,157.15
8	BORNO (27 detail records)	70,691,204.41
9	CROSS RIVER (18 detail records)	45,572,393.00
10	DELTA (25 detail records)	58,394,485.55
11	EBONYI (13 detail records)	33,711,519.32
12	EDO (18 detail records)	44,679,685.18
13	EKITI (16 detail records)	35,477,290.32
14	ENUGU (17 detail records)	45,395,224.40
15	FCT-ABUJA (6 detail records)	18,194,707.58
16	GOMBÉ (11 detail records)	31,104,839.46
17	IMO (27 detail records)	60,839,698.78
18	JIGAWA (27 detail records)	63,917,831.82
19	KADUNA (23 detail records)	71,881,654.26
20	KANO (44 detail records)	114,441,754.25
21	KATSINA (34 detail records)	87,126,455.48
22	KEBBI (21 detail records)	54,986,145.48
23	KOGI (21 detail records)	56,832,209.01
24	KWARA (16 detail records)	40,214,740.76
25	LAGOS (20 detail records)	68,505,657.59
26	NASSARAWA (13 detail records)	35,878,479.94
27	NIGER (25 detail records)	66,408,298.81
28	OGUN (20 detail records)	47,375,440.27
29	ONDO (18 detail records)	45,246,542.16
30	OSUN (30 detail records)	61,287,585.34
31	OYO (33 detail records)	77,309,506.98
32	PLATEAU (17 detail records)	48,462,702.49
33	RIVERS (23 detail records)	60,072,206.36
34	SOKOTO (23 detail records)	60,502,009.53
35	TARABA (16 detail records)	45,346,458.56
36	YOBE (17 detail records)	45,591,890.03
37	ZAMFARA (14 detail records)	41,195,320.38
<b>TOTAL 4 EXCHANGE DIFFERENCE REVENUE</b>		<b><u>2,002,476,707.10</u></b>
<b><u>Grand Total</u></b>		<b><u>4,518,778,117.41</u></b>

S/N	STATE	GROSS STATUTORY	TOTAL DERIVATION	TOTAL	DEDUCTION	STATE NET		PREV. TOTAL
						Nov 2023	Oct 2023	
1	ABIA	2,190,690,384.72	488,059,468.75	2,678,749,853.47	346,328,289.60	2,332,421,563.87	2,025,758,390.20	1
2	ADAMAWA	2,330,517,844.24	0.00	2,330,517,844.24	526,399,540.03	1,804,118,304.20	1,966,309,675.84	2
3	AKWA IBOM	2,352,175,163.41	9,015,562,387.61	11,367,737,551.02	823,738,399.57	10,543,999,151.45	7,213,098,330.30	3
4	ANAMBRA	2,326,151,893.42	486,240,632.22	2,812,392,525.64	234,039,879.85	2,578,352,645.79	2,188,941,386.55	4
5	BAUCHI	2,798,438,663.02	0.00	2,798,438,663.02	1,904,501,632.53	893,937,030.49	2,361,104,865.14	5
6	BAYELSA	2,070,049,204.13	8,213,692,904.18	10,283,742,108.31	489,030,387.38	9,794,711,720.93	6,503,521,306.89	6
7	BENUE	2,623,717,148.94	0.00	2,623,717,148.94	179,311,164.10	2,444,405,984.84	2,213,688,442.41	7
8	BORNO	2,906,702,585.59	0.00	2,906,702,585.59	235,283,623.41	2,671,418,962.18	2,452,449,541.61	8
9	CROSS RIVE	2,352,576,306.58	0.00	2,352,576,306.58	1,046,936,865.26	1,305,639,441.32	1,984,920,890.53	9
10	DELTA	2,375,445,628.93	14,880,362,062.19	17,255,807,691.12	1,312,048,666.51	15,943,759,024.61	9,504,383,309.41	10
11	EBONYI	2,093,033,125.88	0.00	2,093,033,125.88	657,085,401.84	1,435,947,724.05	1,765,938,543.42	11
12	EDO	2,187,555,065.73	1,412,196,898.29	3,599,751,964.03	756,411,602.59	2,843,340,361.44	2,822,853,466.50	12
13	EKITI	2,091,852,039.49	0.00	2,091,852,039.49	799,741,044.72	1,292,110,994.77	1,764,942,034.59	13
14	ENUGU	2,352,779,349.80	0.00	2,352,779,349.80	299,977,558.87	2,052,801,790.93	1,985,092,202.60	14
15	GOMBE	2,203,636,257.14	0.00	2,203,636,257.14	1,173,617,344.65	1,030,018,912.49	1,859,256,862.23	15
16	IMO	2,432,427,450.30	681,660,294.24	3,114,087,744.55	1,372,868,701.52	1,741,219,043.02	2,377,854,596.69	16
17	JIGAWA	2,616,301,365.01	0.00	2,616,301,365.01	210,716,624.65	2,405,584,740.36	2,207,431,580.78	17
18	KADUNA	3,065,301,352.28	0.00	3,065,301,352.28	2,008,344,543.37	1,056,956,808.91	2,586,262,844.22	18
19	KANO	3,710,888,546.56	0.00	3,710,888,546.56	1,063,898,762.19	2,646,989,784.37	3,130,959,101.25	19
20	KATSINA	2,875,833,011.87	0.00	2,875,833,011.87	1,136,293,872.79	1,739,539,139.08	2,426,404,196.52	20
21	KEBBI	2,470,354,904.87	0.00	2,470,354,904.87	249,708,793.67	2,220,646,111.20	2,084,293,310.27	21
22	KOGI	2,585,715,808.96	0.00	2,585,715,808.96	1,972,686,048.16	613,029,760.80	2,181,625,867.70	22
23	KWARA	2,082,525,754.66	0.00	2,082,525,754.66	730,003,180.78	1,352,522,573.88	1,757,073,240.91	23
24	LAGOS	3,134,086,113.74	0.00	3,134,086,113.74	2,722,136,699.70	411,949,414.05	2,644,298,075.47	24
25	NASSARAW	2,157,501,156.66	0.00	2,157,501,156.66	258,575,992.35	1,898,925,164.31	1,820,331,653.10	25
26	NIGER	2,771,214,175.12	0.00	2,771,214,175.12	1,255,310,454.87	1,515,903,720.25	2,338,134,959.93	26
27	OGUN	2,173,524,921.56	0.00	2,173,524,921.56	1,568,766,047.05	604,758,874.51	1,833,851,259.50	27
28	ONDO	2,177,830,917.85	1,346,568,532.59	3,524,399,450.44	930,303,607.56	2,594,095,842.88	2,642,958,051.83	28
29	OSUN	2,133,679,889.47	0.00	2,133,679,889.47	403,441,738.95	1,730,238,150.52	1,800,233,120.80	29
30	OYO	2,624,007,038.44	0.00	2,624,007,038.44	1,745,195,024.46	878,812,013.99	2,213,933,028.62	30
31	PLATEAU	2,443,037,024.02	0.00	2,443,037,024.02	1,487,473,795.74	955,563,228.29	2,061,244,607.35	31
32	RIVERS	2,523,079,166.15	7,730,965,708.11	10,254,044,874.26	357,296,082.81	9,896,748,791.45	6,979,383,655.05	32
33	SOKOTO	2,578,357,855.82	0.00	2,578,357,855.82	1,081,099,950.43	1,497,257,905.39	2,175,417,799.19	33
34	TARABA	2,253,592,492.14	0.00	2,253,592,492.14	245,219,517.93	2,008,372,974.22	1,901,406,047.44	34
35	YOBE	2,323,164,566.88	0.00	2,323,164,566.88	556,282,854.18	1,766,881,712.70	1,960,105,552.38	35
36	ZAMFARA	2,328,112,229.06	0.00	2,328,112,229.06	825,671,184.76	1,502,441,044.30	1,964,280,004.87	36
42	SOKU	0.00	30,316,935.99	30,316,935.99	0.00	30,316,935.99	89,061,728.30	37
		<b>88,715,856,402.45</b>	<b>44,285,625,824.18</b>	<b>133,001,482,226.63</b>	<b>32,965,744,878.81</b>	<b>100,035,737,347.81</b>	<b>99,788,803,530.37</b>	

SUMMARY OF STATUTORY REVENUE ALLOCATION DISTRIBUTION STATES AND LGCS

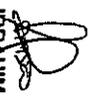
SN_A	STATE-B	GROSS STATUTORY-C	TOTAL DERIVATION OIL & GAS-D	E- ECOLOGY-C+0.72	TOTAL-F=C+D	DEDUCTION-G	STATE NET-H=F-G	LGCSGROSS-I	LGCS NET-J	SN
1	ABIA	2,190,690,384.72	488,059,469.75	59,030,579.23	2,678,749,853.47	287,297,710.37	2,392,421,653.87	1,419,643,292.65	1,378,294,400.63	1
2	ADAMAWA	2,330,517,944.24	0.00	62,798,385.02	2,330,517,944.24	463,601,155.01	1,804,118,304.20	1,790,676,185.98	1,788,520,568.91	2
3	AKWA IBOM	2,352,175,163.41	9,015,562,387.61	63,381,965.48	11,367,737,551.02	760,356,434.09	10,543,999,151.45	2,385,075,454.66	2,315,607,237.54	3
4	ANAMBRA	2,326,151,893.42	486,240,632.22	62,680,739.64	2,812,392,525.64	171,359,140.21	2,578,352,645.79	1,800,353,189.94	1,747,915,718.38	4
5	BAUCHI	2,798,439,663.02	0.00	75,407,029.84	2,798,439,663.02	1,829,094,602.69	893,937,030.49	2,043,757,138.02	1,984,230,231.09	5
6	BAYELSA	2,070,049,204.13	8,213,692,904.18	55,779,768.97	10,283,742,108.31	433,250,618.41	9,794,711,720.93	2,223,924,075.88	2,159,149,588.23	6
7	BENUE	2,623,717,148.94	0.00	70,698,965.09	2,623,717,148.94	108,612,199.01	2,444,405,984.84	2,223,924,075.88	2,159,149,588.23	7
8	BORNO	2,906,702,585.59	0.00	78,324,321.17	2,906,702,585.59	156,959,302.24	2,671,418,962.18	2,414,515,089.51	2,344,189,407.29	8
9	CROSS RIVER	2,352,576,306.58	0.00	63,392,774.73	2,352,576,306.58	983,544,090.53	1,305,639,441.32	1,556,561,830.87	1,511,225,078.51	9
10	DELTA	2,375,445,628.93	14,880,362,062.19	64,009,013.95	17,265,807,691.12	1,248,039,652.56	15,943,759,024.61	1,994,510,741.10	1,936,418,195.24	10
11	EBONYI	2,093,033,125.88	0.00	56,399,096.21	2,093,033,125.88	600,686,305.63	1,433,947,724.05	1,151,444,126.17	1,106,392,477.35	11
12	EDO	2,187,555,065.73	1,412,196,898.29	58,946,094.59	3,599,751,964.03	697,485,508.00	2,843,340,361.44	1,526,070,875.57	1,481,622,015.11	12
13	EKITI	2,091,852,039.49	0.00	56,367,270.53	2,091,852,039.49	743,373,774.19	1,292,110,994.77	1,211,755,458.36	1,176,461,610.06	13
14	ENUGU	2,352,779,349.80	0.00	63,399,245.95	2,352,779,349.80	236,579,312.92	2,052,801,790.93	1,550,510,494.47	1,505,349,994.63	14
15	GOMBE	2,203,636,257.14	0.00	59,379,420.10	2,203,636,257.14	1,114,237,924.55	1,030,018,912.49	1,062,410,873.73	1,031,466,867.70	15
16	IMO	2,432,427,450.30	681,660,294.24	65,544,452.25	3,114,087,744.55	1,307,324,249.27	1,741,219,043.02	2,078,028,970.77	2,017,503,855.12	16
17	JIGAWA	2,616,301,365.01	0.00	70,499,138.58	2,616,301,365.01	140,217,486.07	2,405,584,740.36	2,183,165,086.84	2,119,577,754.21	17
18	KADUNA	3,065,301,352.28	0.00	82,597,940.63	3,065,301,352.28	1,925,746,602.74	1,055,956,808.91	2,455,175,884.13	2,383,665,887.51	18
19	KANO	3,710,888,546.56	0.00	99,994,002.75	3,710,888,546.56	963,904,759.44	2,646,989,784.37	3,908,850,398.33	3,282,336,941.69	19
20	KATSINA	2,875,833,011.87	0.00	77,492,506.31	2,875,833,011.87	1,058,801,366.48	1,739,539,139.08	2,975,874,342.48	2,889,199,390.76	20
21	KEBBI	2,470,354,904.87	0.00	66,566,449.53	2,470,354,904.87	183,142,344.14	2,220,646,111.20	1,878,096,137.89	1,823,394,308.63	21
22	KOGI	2,585,715,808.96	0.00	69,674,976.89	2,585,715,808.96	1,903,011,071.27	613,029,760.80	1,941,149,926.26	1,864,611,578.89	22
23	KWARA	2,082,525,754.66	0.00	56,115,963.45	2,082,525,754.66	673,887,217.33	1,362,522,573.88	1,373,566,898.42	1,333,580,095.56	23
24	LAGOS	3,134,086,113.74	0.00	84,451,422.23	3,134,086,113.74	2,637,685,277.47	411,949,414.05	2,339,865,975.58	2,271,714,539.40	24
25	NASSARAWA	2,157,501,156.66	0.00	58,136,258.71	2,157,501,156.66	200,439,733.64	1,898,925,164.31	1,225,458,413.65	1,189,766,450.15	25
26	NIGER	2,771,214,175.12	0.00	74,673,435.86	2,771,214,175.12	1,180,637,019.01	1,515,903,720.25	2,268,228,995.32	2,202,164,073.13	26
27	OGUN	2,173,524,921.56	0.00	58,588,036.81	2,173,524,921.56	1,510,198,010.24	604,758,874.51	1,618,146,364.17	1,571,015,987.55	27
28	ONDO	2,177,830,917.65	1,346,588,532.59	58,684,066.65	3,524,399,450.44	871,619,540.91	2,594,095,842.88	1,545,432,132.73	1,500,419,546.34	28
29	OSUN	2,133,679,889.47	0.00	57,494,368.28	2,133,679,889.47	345,947,370.67	1,730,236,150.52	2,093,326,897.27	2,032,356,210.95	29
30	OYO	2,624,007,038.44	0.00	70,706,776.48	2,624,007,038.44	1,674,488,247.97	878,812,013.99	2,640,568,550.48	2,563,658,786.87	30
31	PLATEAU	2,443,037,024.02	0.00	65,830,338.97	2,443,037,024.02	1,421,643,456.77	955,563,228.29	1,655,282,682.07	1,607,070,565.11	31
32	RIVERS	2,523,079,166.15	7,730,966,708.11	67,987,163.16	10,254,044,874.26	289,308,919.65	9,896,748,791.45	2,051,814,648.16	1,992,053,056.47	32
33	SOKOTO	2,578,357,855.82	0.00	69,476,708.69	2,578,357,855.82	1,011,623,241.74	1,497,257,905.39	2,066,494,922.23	2,006,305,749.74	33
34	TARABA	2,253,592,492.14	0.00	60,725,546.20	2,253,592,492.14	184,483,971.73	2,008,372,974.22	1,548,844,657.80	1,503,732,871.65	34
35	YOBE	2,323,164,566.88	0.00	62,600,242.82	2,323,164,566.88	493,682,611.36	1,766,881,712.70	1,557,227,767.80	1,511,871,619.23	35
36	ZAMFARA	2,328,112,229.06	0.00	62,733,563.06	2,328,112,229.06	762,937,621.70	1,502,444,044.30	1,407,059,365.98	1,366,077,073.77	36
37	FACT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	621,454,908.81	603,354,280.40	37
38	SOKU	0.00	30,316,935.99	0.00	30,316,935.99	0.00	30,316,935.99	0.00	0.00	42
		98,715,856,402.45	44,285,625,824.18	2,390,547,028.81	133,001,482,226.63	30,575,197,850.00	100,035,737,347.81	98,396,206,657.58	65,879,905,247.27	

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

SN	2) STATE	3) GROSS STATUTORY = 26.72%	4) STATUTORY = 26.0%	5) STATES ECOLOGICAL FUNDS = 0.72%	6) LGCS GROSS = 20.6%	7) LGCS = 20%	8) LGCS ECOLOGICAL FUNDS = 0.6%	TOTAL ECOLOGICAL FUNDS = 5+8	SN
1	ABIA	2,190,690,384.72	2,131,659,805.49	59,030,579.23	1,419,643,232.65	1,378,294,400.63	41,348,832.02	100,379,411.25	1
2	ADAMAWA	2,330,517,844.24	2,267,719,459.21	62,798,385.02	1,790,676,185.98	1,738,520,568.91	52,156,617.07	114,954,002.09	2
3	AKWA IBOM	2,352,175,163.41	2,288,793,197.93	63,381,965.48	2,385,075,454.66	2,315,607,297.54	69,468,217.13	132,850,192.61	3
4	ANAMBRA	2,326,151,893.42	2,263,471,153.78	62,680,739.64	1,800,353,189.94	1,747,915,718.38	52,437,471.55	115,118,211.19	4
5	BAUCHI	2,798,438,663.02	2,723,031,633.18	75,407,029.84	2,043,757,138.02	1,984,230,231.09	59,526,906.93	134,933,936.77	5
6	BAYELSA	2,070,049,204.13	2,014,269,435.16	55,779,768.97	831,883,963.50	807,654,333.49	24,229,630.00	80,009,398.98	6
7	BENUE	2,623,717,148.94	2,553,018,183.85	70,698,965.09	2,223,924,075.88	2,159,149,598.23	64,774,487.65	135,473,452.74	7
8	BORNO	2,906,702,585.59	2,828,378,294.42	78,324,321.17	2,414,515,089.51	2,344,189,407.29	70,325,682.22	148,650,003.39	8
9	CROSS RIVER	2,352,576,306.58	2,289,183,531.85	63,392,774.73	1,556,561,830.87	1,511,225,078.51	45,336,752.36	108,729,527.08	9
10	DELTA	2,375,445,628.93	2,311,436,614.97	64,009,013.95	1,994,510,741.10	1,936,418,195.24	58,092,545.86	122,101,559.81	10
11	EBONYI	2,089,033,125.88	2,036,634,029.68	56,399,096.21	1,151,444,126.17	1,117,906,918.61	33,537,207.56	89,936,303.76	11
12	EDO	2,187,555,065.73	2,128,608,971.15	58,946,094.59	1,526,070,675.57	1,481,622,015.11	44,448,660.45	103,394,755.04	12
13	EKITI	2,091,852,039.49	2,035,484,788.96	56,367,270.53	1,211,755,458.36	1,178,461,610.06	35,293,848.30	91,661,118.83	13
14	ENUGU	2,352,779,349.80	2,289,381,103.85	63,398,245.95	1,550,510,494.47	1,505,349,994.63	45,160,499.84	108,558,745.79	14
15	GOMBE	2,203,636,257.14	2,144,266,837.04	59,379,420.10	1,062,410,873.73	1,031,466,867.70	30,944,006.03	90,323,426.13	15
16	IMO	2,432,427,450.30	2,366,882,998.05	65,544,452.25	2,078,029,970.77	2,017,503,855.12	60,525,115.65	126,069,567.91	16
17	JIGAWA	2,616,301,365.01	2,545,802,226.43	70,499,138.58	2,163,165,086.84	2,119,577,764.21	63,587,332.63	134,086,471.20	17
18	KADUNA	3,065,301,352.28	2,982,703,411.65	82,597,940.63	2,455,175,864.13	2,383,665,867.51	71,509,976.63	154,107,917.26	18
19	KANO	3,710,888,546.56	3,610,894,543.81	99,994,002.75	3,908,850,398.33	3,795,000,366.73	113,850,011.60	213,844,014.35	19
20	KATSINA	2,875,833,011.87	2,798,340,505.56	77,492,506.31	2,975,874,342.48	2,889,198,390.76	86,675,951.72	164,168,458.03	20
21	KEBBI	2,470,354,904.87	2,403,788,455.34	66,566,449.53	1,878,096,137.89	1,823,394,308.63	54,701,829.26	121,268,278.79	21
22	KOGI	2,585,715,808.96	2,516,040,832.07	69,674,976.89	1,941,149,926.26	1,884,611,578.89	56,538,347.37	126,213,324.25	22
23	KWARA	2,082,525,754.66	2,026,409,791.21	56,115,963.45	1,373,566,898.42	1,333,560,095.56	40,006,802.87	96,122,766.32	23
24	LAGOS	3,134,086,113.74	3,049,634,691.52	84,451,422.23	2,339,865,975.58	2,271,714,539.40	68,151,436.18	152,602,858.41	24
25	NASSARAWA	2,167,501,156.66	2,099,364,897.95	68,136,258.71	1,225,456,413.65	1,189,765,450.15	35,692,963.50	93,829,222.22	25
26	NIGER	2,771,214,175.12	2,696,540,799.26	74,673,435.86	2,268,228,995.32	2,202,164,073.13	66,064,922.19	140,738,358.05	26
27	OGUN	2,173,524,921.56	2,114,956,894.75	58,568,036.81	1,618,146,364.17	1,571,015,867.55	47,130,476.63	105,689,513.43	27
28	ONDO	2,177,830,917.85	2,119,146,851.20	58,684,066.65	1,545,432,132.73	1,500,419,546.34	45,012,586.39	103,696,653.04	28
29	OSUN	2,133,679,889.47	2,076,185,521.19	57,494,368.28	2,093,326,897.27	2,032,356,210.95	60,970,686.33	118,465,054.61	29
30	OYO	2,624,007,038.44	2,553,300,291.96	70,706,776.48	2,640,568,550.48	2,563,658,786.87	76,909,763.61	147,616,540.09	30
31	PLATEAU	2,443,037,024.02	2,377,206,665.05	65,830,338.97	1,655,282,682.07	1,607,070,565.11	48,212,116.95	114,042,455.92	31
32	RIVERS	2,523,079,166.15	2,455,092,002.99	67,987,163.16	2,051,814,648.16	1,992,053,056.47	59,761,591.69	127,748,754.85	32
33	SOKOTO	2,578,357,855.82	2,508,881,147.13	69,476,708.69	2,066,494,922.23	2,006,305,749.74	60,189,172.49	129,665,881.18	33
34	TARABA	2,253,592,492.14	2,192,866,945.95	60,725,546.20	1,548,844,857.80	1,503,732,871.65	45,111,986.15	105,837,532.34	34
35	YOBE	2,323,164,566.88	2,260,564,324.06	62,600,242.82	1,557,221,767.80	1,511,871,619.23	45,356,148.58	107,956,391.40	35
36	ZAMFARA	2,328,112,229.06	2,265,378,666.00	62,733,563.06	1,407,059,385.98	1,366,077,073.77	40,982,312.21	103,715,875.27	36
37	FCT-ABUJA	0.00	0.00	0.00	621,454,908.81	603,364,280.40	18,100,628.41	18,100,628.41	37
		88,715,856,402.45	86,325,309,373.64	2,390,547,028.81	68,396,206,657.58	66,404,084,133.57	1,992,122,524.01	4,382,669,552.82	

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

	=N=
<b>Balance as at 30th November, 2023</b>	<b>360,455,219,651.31</b>
<b>GRAND TOTAL</b>	<b>360,455,219,651.31</b>

  
**ZANNA-JERAHIM, AMSA**  
BANKING SERVICES DEPT.

  
**YAHAYA, HALIDU SAYUTI**  
BANKING SERVICES DEPT.

  
**SANI, HUSSAINI KAGARA**  
BANKING SERVICES DEPT.

40

**TOTAL VALUE ADDED TAX (VAT)**



<i>DESCRIPTION</i>	<i>Nov 2023</i>	<i>Oct 2023</i>	<i>INCREASE/DECREASE</i>
VAT FOR DISTRIBUTION	360,455,219,651.31	347,343,382,306.35	13,111,837,344.96
T DEDUCTIONS AT SOURCE	-24,799,319,112.01	-23,897,224,702.67	-902,094,409.34
	<b>335,655,900,539.30</b>	<b>323,446,157,603.68</b>	<b>12,209,742,935.62</b>

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

		<i>Nov 2023</i>	<i>Oct 2023</i>	<i>INCREASE/DECREASE</i>
Federal Government	15.00%	50,348,385,080.90	48,516,923,640.55	1,831,461,440.34
State Governments	50.00%	167,827,950,269.65	161,723,078,801.84	6,104,871,467.81
Local Governments	35.00%	117,479,565,188.76	113,206,155,161.29	4,273,410,027.47
	<b>100.00%</b>	<b>335,655,900,539.30</b>	<b>323,446,157,603.68</b>	<b>12,209,742,935.62</b>
FIRS -VAT Cost of Collections	0.00%	12,854,017,859.46	12,248,429,976.06	605,587,883.40
FIRS -IMPORT VAT Cost of Collections	0.00%	1,564,190,926.59	1,645,305,316.19	-81,114,389.60
	<b>0.00%</b>	<b>14,418,208,786.05</b>	<b>13,893,735,292.25</b>	<b>524,473,493.80</b>
ALLOCATION TO NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0.00%	10,381,110,325.96	10,003,489,410.42	377,620,915.54
	<b>0.00%</b>	<b>10,381,110,325.96</b>	<b>10,003,489,410.42</b>	<b>377,620,915.54</b>
		<b>360,455,219,651.31</b>	<b>347,343,382,306.35</b>	<b>13,111,837,344.96</b>

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

<i>DESCRIPTION</i>		<i>Nov 2023</i>	<i>Oct 2023</i>	<i>INCREASE/DECREASE</i>
Federal Government	14	46,991,826,075.50	45,282,462,064.52	1,709,364,010
FCT-ABUJA	1	3,356,559,005.39	3,234,461,576.04	122,097,429
	<b>15.00</b>	<b>50,348,385,080.90</b>	<b>48,516,923,640.55</b>	<b>1,831,461,440</b>

**NON IMPORT VAT COLLECTION FOR THE MONTH**

SN	STATE	COLLECTIONS INDICES FOR DERIVATION			
		Nov 2023		Oct 2023	
1	ABIA	267,659,307.96	0.0948	160,667,653.99	1
2	ADAMAWA	1,216,035,023.34	0.4308	2,616,916,299.51	2
3	AKWA IBOM	2,345,881,397.04	0.8311	1,066,540,937.56	3
4	ANAMBRA	4,166,666,828.20	1.4763	1,611,572,257.18	4
5	BAUCHI	426,693,718.03	0.1512	414,658,290.82	5
6	BAYELSA	955,438,256.48	0.3385	2,989,352,875.33	6
7	BENUE	1,901,911,801.73	0.6738	1,723,017,560.17	7
8	BORNO	1,491,200,609.39	0.5283	1,743,627,339.19	8
9	CROSS RIVER	338,454,390.62	0.1199	274,246,827.69	9
10	DELTA	14,494,416,898.62	5.1354	7,548,987,918.47	10
11	EBONYI	1,962,749,163.14	0.6954	1,237,876,683.31	11
12	EDO	2,637,457,148.47	0.9345	1,564,008,972.80	12
13	EKITI	864,036,462.13	0.3061	736,822,426.94	13
14	ENUGU	932,697,050.47	0.3305	1,119,584,938.37	14
15	GOMBE	1,502,407,749.07	0.5323	1,184,331,576.74	15
16	IMO	277,818,205.10	0.0984	278,297,194.99	16
17	JIGAWA	1,085,216,988.31	0.3845	623,604,534.03	17
18	KADUNA	1,403,235,336.73	0.4972	719,824,042.56	18
19	KANO	7,050,873,901.56	2.4981	3,568,288,304.18	19
20	KATSINA	1,038,519,745.48	0.3679	564,327,249.22	20
21	KEBBI	1,623,968,037.41	0.5754	723,335,926.42	21
22	KOGI	1,956,523,215.70	0.6932	1,032,382,470.42	22
23	KWARA	927,293,673.91	0.3285	1,333,609,877.83	23
24	LAGOS	135,212,882,882.99	47.9061	131,543,024,283.92	24
25	NASSARAWA	592,939,206.80	0.2101	1,208,762,860.49	25
26	NIGER	1,009,774,239.59	0.3578	1,580,381,500.51	26
27	OGUN	1,790,283,046.20	0.6343	1,285,192,929.28	27
28	ONDO	1,140,571,302.86	0.4041	1,242,767,253.11	28
29	OSUN	1,150,841,749.89	0.4077	263,963,609.16	29
30	OYO	14,212,070,864.05	5.0354	15,050,119,907.07	30
31	PLATEAU	1,155,929,727.86	0.4095	1,060,297,396.23	31
32	RIVERS	38,482,465,043.19	13.6344	37,553,139,733.98	32
33	SOKOTO	430,921,034.40	0.1527	1,334,330,746.49	33
34	TARABA	3,509,684,399.80	1.2435	924,474,098.29	34
35	YOBE	853,602,131.93	0.3024	534,086,251.77	35
36	ZAMFARA	709,798,437.83	0.2515	19,951,419.37	36
37	FCT-ABUJA	31,126,754,345.38	11.0282	36,641,742,349.30	37
<b>Grand Total</b>		282,245,673,321.66	100.00	265,078,116,496.69	
		282,245,673,321.66	100.00	265,078,116,496.69	

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
12 December	360,455,219,651.31	246,148,000,000.00	114,307,219,651.31	443,547,486,352.79
	<b><u>3,397,323,486,352.79</u></b>	<b><u>2,953,776,000,000.00</u></b>	<b><u>443,547,486,352.79</u></b>	



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

S/NO	STATES	ACTUAL COLLECTION = N=	% INDICES FOR DERIVATION
1	ABIA	267,659,307.96	0.09
2	ADAMAWA	1,216,035,023.34	0.43
3	AKWA IBOM	2,345,881,397.04	0.83
4	ANAMBRA	4,166,566,828.20	1.48
5	BAUCHI	426,693,718.03	0.15
6	BAYELSA	955,438,256.48	0.34
7	BENUE	1,901,911,801.73	0.67
8	BORNO	1,491,200,609.39	0.53
9	CROSS RIVER	338,454,390.62	0.12
10	DELTA	14,494,416,898.62	5.14
11	EBONYI	1,962,749,163.14	0.70
12	EDO	2,637,457,148.47	0.93
13	EKITI	864,036,462.13	0.31
14	ENUGU	932,697,050.47	0.33
15	GOMBE	1,502,407,749.07	0.53
16	IMO	277,818,205.10	0.10
17	JIGAWA	1,085,216,988.31	0.38
18	KADUNA	1,403,235,336.73	0.50
19	KANO	7,050,873,901.56	2.50
20	KATSINA	1,038,519,745.48	0.37
21	KEBBI	1,623,968,037.41	0.58
22	KOGI	1,956,523,215.70	0.69
23	KWARA	927,293,673.91	0.33
24	LAGOS	135,212,882,882.99	47.91
25	ONDO	1,140,571,302.86	0.40
26	NASARAWA	592,939,206.80	0.21
27	NIGER	1,009,774,239.59	0.36
28	OGUN	1,790,283,046.20	0.63
29	OSUN	1,150,841,749.89	0.41
30	OYO	14,212,070,864.05	5.04
31	PLATEAU	1,155,929,727.86	0.41
32	RIVERS	38,482,465,043.19	13.63
33	SOKOTO	430,921,034.40	0.15
34	TARABA	3,509,684,399.80	1.24
35	YOBE	853,602,131.93	0.30
36	ZAMFARA	709,798,437.83	0.25
37	FCT	31,126,754,345.38	11.03
		282,245,673,321.66	100.00

Planning, Research & Statistics Dept:

Revenue Accounting Dept:

Prepared by:	MALA TAMMADI ALI	Checked by:	Yen O. Eyo	Approved By:	Executive Chairman FIRS
Signature:	<i>[Signature]</i>	Signature:	<i>[Signature]</i>	Signature:	
Date:	8-12-2023	Date:	11/12/23	Date:	
Checked by:	Halima M. Sidi	Counter reviewed by:	Muhammad A. Mohammed		
Signature:	<i>[Signature]</i>	Signature:	<i>[Signature]</i>		
Date:	11/12/23	Date:	11-12-2023		

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	78,209,546,329.65	282,245,673,321.66	360,455,219,651.31
DECEMBER			
<b>TOTAL</b>	<b>630,943,997,252.83</b>	<b>2,515,867,097,081.00</b>	<b>3,146,811,094,333.83</b>

Prepared by:   
A. ZANNA-IBRAHIM: AMGR

Checked by:   
DANIELLA ANGYU: SIMGR

Authorised by:   
~~HISSAINI~~ SANT'AGATA: AD

Source: Banking Services Department, CBN, Abuja

45

## DISTRIBUTION OF VAT TO STATE GOVERNMENTS

SNO STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS	GROSS	GROSS		
						Nov 2023	Oct 2023	
1 ABIA	2,330,943,753.75	2833999	1,029,724,913.65	0.09483	35,776,446.64	3,396,445,114.04	3,261,170,896.75	1
2 ADAMAW	2,330,943,753.75	3168101	1,151,119,858.78	0.43084	162,540,254.84	3,644,603,867.36	3,725,933,580.96	2
3 AKWA IB	2,330,943,753.75	3920208	1,424,395,648.80	0.83115	313,560,179.41	4,068,899,581.95	3,769,749,004.45	3
4 ANAMBR	2,330,943,753.75	4182032	1,519,528,602.54	1.47626	556,933,867.10	4,407,406,223.39	3,938,593,146.54	4
5 BAUCHI	2,330,943,753.75	4646465	1,688,278,919.97	0.15118	57,033,641.58	4,076,256,315.29	3,931,732,370.28	5
6 BAYELSA	2,330,943,753.75	1703358	618,909,946.50	0.33851	127,707,816.56	3,077,561,516.80	3,265,817,015.22	6
7 BENUE	2,330,943,753.75	4219244	1,533,049,469.52	0.67385	254,217,372.85	4,118,210,596.12	3,967,401,872.98	7
8 BORNO	2,330,943,753.75	4151193	1,508,323,345.73	0.52833	199,320,021.55	4,038,587,121.03	3,946,493,347.60	8
9 CROSS RI	2,330,943,753.75	2888966	1,049,697,005.85	0.11991	45,239,209.27	3,425,879,968.87	3,296,498,317.76	9
10 DELTA	2,330,943,753.75	4098391	1,489,137,899.69	5.13539	1,937,383,522.01	5,757,465,175.44	4,749,994,658.03	10
11 EBONYI	2,330,943,753.75	2173501	789,734,975.05	0.69540	262,349,145.41	3,383,027,874.20	3,182,434,263.88	11
12 EDO	2,330,943,753.75	3218332	1,169,371,139.79	0.93445	352,533,396.49	3,852,848,290.03	3,594,438,382.37	12
13 EKITI	2,330,943,753.75	2384212	866,296,175.77	0.30613	115,490,675.88	3,312,730,605.39	3,185,265,540.61	13
14 ENUGU	2,330,943,753.75	3257298	1,183,529,317.33	0.33046	124,668,133.20	3,639,141,204.28	3,545,154,944.00	14
15 GOMBE	2,330,943,753.75	2353879	855,274,772.51	0.53230	200,818,014.05	3,387,036,540.30	3,238,008,476.34	15
16 IMO	2,330,943,753.75	3934899	1,429,733,578.95	0.09843	37,134,326.72	3,797,811,659.41	3,663,284,263.63	16
17 JIGAWA	2,330,943,753.75	4348649	1,580,068,382.53	0.38449	145,054,576.92	4,056,066,713.20	3,857,043,056.53	17
18 KADUNA	2,330,943,753.75	6066562	2,204,266,843.99	0.49717	187,562,220.54	4,722,772,818.27	4,472,159,666.88	18
19 KANO	2,330,943,753.75	9383682	3,409,532,303.00	2.49813	942,448,875.88	6,682,924,932.63	6,036,900,577.46	19
20 KATSINA	2,330,943,753.75	5792578	2,104,715,591.24	0.36795	138,812,830.92	4,574,472,175.90	4,354,212,666.25	20
21 KEBBI	2,330,943,753.75	3238628	1,176,745,629.64	0.57537	217,066,263.37	3,724,755,646.75	3,482,512,583.65	21
22 KOGI	2,330,943,753.75	3278487	1,191,228,276.01	0.6932	261,516,959.60	3,783,688,989.35	3,540,226,731.50	22
23 KWARA	2,330,943,753.75	2371089	861,527,973.64	0.32854	123,945,895.61	3,316,417,623.00	3,265,170,729.38	23
24 LAGOS	2,330,943,753.75	9013534	3,275,040,153.45	47.9061	8,073,111,398.23	23,679,095,305.42	24,027,416,964.58	24
25 NASSARA	2,330,943,753.75	1863275	677,015,301.87	0.21008	79,254,699.02	3,087,213,754.64	3,069,692,590.36	25
26 NIGER	2,330,943,753.75	3950249	1,435,310,954.74	0.35776	134,970,588.08	3,901,225,296.57	3,853,022,639.29	26
27 OGUN	2,330,943,753.75	3728098	1,354,593,064.83	0.6343	239,296,613.15	3,924,833,431.72	3,733,444,775.24	27
28 ONDO	2,330,943,753.75	3441024	1,250,285,600.41	0.40411	152,453,462.83	3,733,682,816.98	3,626,924,466.52	28
29 OSUN	2,330,943,753.75	3423535	1,243,931,025.47	0.40774	153,826,253.12	3,728,701,032.34	3,482,210,909.88	29
30 OYO	2,330,943,753.75	5591589	2,031,686,849.64	5.03535	1,899,643,986.94	6,262,274,590.32	6,334,903,413.13	30
31 PLATEAU	2,330,943,753.75	3178712	1,154,975,333.34	0.40955	154,506,333.23	3,640,425,420.32	3,509,245,029.83	31
32 RIVERS	2,330,943,753.75	5185400	1,884,099,312.40	13.6344	5,143,724,937.85	9,358,768,004.00	9,378,917,556.90	32
33 SOKOTO	2,330,943,753.75	3696999	1,343,293,337.80	0.15268	57,598,682.11	3,731,835,773.66	3,729,513,574.65	33
34 TARABA	2,330,943,753.75	2300736	835,965,425.16	1.24349	469,118,887.03	3,636,028,065.93	3,182,607,948.93	34
35 YOBE	2,330,943,753.75	2321591	843,543,025.95	0.30243	114,095,980.29	3,288,582,759.99	3,134,634,364.45	35
36 ZAMFARA	2,330,943,753.75	3259846	1,184,455,125.38	0.25148	94,874,585.64	3,610,273,464.77	3,390,348,475.04	36
<b>Grand Total</b>	<b>83,913,975,134.83</b>	<b>138568341</b>	<b>50,348,385,080.90</b>	<b>88.97</b>	<b>33,565,590,053.93</b>	<b>167,827,950,269.65</b>	<b>161,723,078,801.84</b>	

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS 11.03% IS NOT INCLUDED IN THIS TABLE TO MAKE 100%

**DISTRIBUTION OF VAT TO LOCAL GOVERNMENTS**

SNO	STATES	EQUALITY 50% POPULATION 30%			DERIVATION 20%		GROSS	DEDUCTION	NET VAT	PMGROSS
		Nov 2023	Nov 2023	Nov 2023	Nov 2023	Nov 2023	Nov 2023	Oct 2023		
1	ABIA	,290,150,263.70	713,571,219.62	0.094832032	22,281,651.83	2,026,003,135.15	0.00	2,026,003,135.15	1,944,557,740.29	1
2	ADAMAWA	,593,715,031.63	797,694,598.50	0.430842751	101,230,438.09	2,492,640,068.22	0.00	2,492,640,068.22	2,527,940,051.64	2
3	AKWA IBO	,352,626,951.45	987,067,251.52	0.831148754	195,285,988.45	3,534,980,191.42	0.00	3,534,980,191.43	3,309,307,163.09	3
4	ANAMBRA	,593,715,031.63	1,052,991,788.19	1.476255341	346,859,671.22	2,993,566,491.04	0.00	2,993,566,491.04	2,688,080,726.10	4
5	BAUCHI	,517,823,839.65	1,169,931,145.70	0.151178125	35,520,680.88	2,723,275,666.23	0.00	2,723,275,666.23	2,625,403,206.10	5
6	BAYELSA	607,129,535.86	428,887,676.22	0.338512986	79,536,716.80	1,115,553,928.88	0.00	1,115,553,928.88	1,253,662,166.12	6
7	BENUE	,745,497,415.60	1,062,361,379.44	0.673849763	158,327,154.40	2,966,185,949.43	0.00	2,966,185,949.43	2,852,889,599.13	7
8	BORNO	,049,062,183.52	1,045,226,851.49	0.528334267	124,136,959.93	3,218,425,994.95	0.00	3,218,425,994.95	3,130,661,069.56	8
9	CROSS RIV	,366,041,455.68	727,411,333.62	0.11991482	28,175,081.78	2,121,627,871.09	0.00	2,121,627,871.09	2,040,726,187.38	9
10	DELTA	,897,279,799.56	1,031,931,861.78	5.135390289	1,206,606,836.43	4,135,818,497.77	0.00	4,135,818,497.77	3,467,444,269.93	10
11	EBONYI	986,585,495.77	547,264,751.83	0.695404518	163,391,640.73	1,697,241,888.33	0.00	1,697,241,888.33	1,583,786,551.66	11
12	EDO	,366,041,455.68	810,342,237.38	0.934454413	219,558,596.14	2,395,942,289.20	0.00	2,395,942,289.20	2,230,803,423.52	12
13	EKITI	,214,259,071.72	600,319,571.28	0.306129214	71,927,853.97	1,886,506,496.97	0.00	1,886,506,496.97	1,811,506,472.16	13
14	ENUGU	,290,150,263.70	820,153,467.43	0.330455748	77,643,595.14	2,187,947,326.26	0.00	2,187,947,326.26	2,129,167,390.34	14
15	GOMBE	834,803,111.81	592,682,040.07	0.532304971	125,069,913.04	1,552,555,064.92	0.00	1,552,555,064.92	1,476,717,097.35	15
16	IMO	,049,062,183.52	990,766,291.21	0.098431342	23,127,342.61	3,062,955,817.34	0.00	3,062,955,817.34	2,953,022,681.21	16
17	JIGAWA	,049,062,183.52	1,094,944,200.98	0.384493755	90,340,318.36	3,234,346,702.87	0.00	3,234,346,702.87	3,082,904,923.04	17
18	KADUNA	,745,497,415.60	1,527,496,673.52	0.497168059	116,814,174.88	3,389,808,263.99	0.00	3,389,808,263.99	3,215,419,038.36	18
19	KANO	,339,212,447.23	2,362,712,693.01	2.498133565	586,959,290.05	6,288,884,430.28	0.00	6,288,884,430.28	5,799,292,945.85	19
20	KATSINA	,580,300,527.40	1,458,510,376.40	0.367948863	86,452,944.84	4,125,263,848.65	0.00	4,125,263,848.65	3,940,097,159.83	20
21	KEBBI	,593,715,031.63	815,452,557.27	0.575373935	135,189,359.45	2,544,356,948.35	0.00	2,544,356,948.35	2,383,314,857.12	21
22	KOGI	,593,715,031.63	825,488,635.35	0.693198657	162,873,353.53	2,582,077,020.51	0.00	2,582,077,020.51	2,419,382,590.31	22
23	KWARA	,214,259,071.72	597,015,337.54	0.328541325	77,193,783.93	1,888,468,193.19	0.00	1,888,468,193.19	1,859,296,095.37	23
24	LAGOS	,517,823,839.65	2,269,513,309.45	47.906095881	1,255,974,628.11	15,043,311,777.21	0.00	15,043,311,777.21	14,885,110,670.92	24
25	NASSARAW	986,585,495.77	469,153,099.29	0.210079113	49,360,005.68	1,505,098,600.75	0.00	1,505,098,600.75	1,506,029,559.43	25
26	NIGER	,897,279,799.56	994,631,260.19	0.357764294	84,059,987.32	2,975,971,047.07	0.00	2,975,971,047.07	2,921,701,362.69	26
27	OGUN	,517,823,839.65	938,695,968.74	0.634299554	149,034,471.53	2,605,554,279.93	0.00	2,605,554,279.93	2,476,934,736.54	27
28	ONDO	,366,041,455.68	866,413,746.94	0.404105859	94,948,361.23	2,327,403,563.85	0.00	2,327,403,563.85	2,257,396,931.57	28
29	OSUN	,276,735,759.47	862,010,200.20	0.407744691	95,803,338.13	3,234,549,297.80	0.00	3,234,549,297.80	3,047,117,685.42	29
30	OYO	,504,409,335.42	1,407,903,454.57	5.035354731	1,183,102,568.69	5,095,415,358.68	0.00	5,095,415,358.68	5,055,481,743.58	30
31	PLATEAU	,290,150,263.70	800,366,336.99	0.409547369	96,226,893.56	2,186,743,494.25	0.00	2,186,743,494.25	2,105,036,079.77	31
32	RIVERS	,745,497,415.60	1,305,629,325.28	13.63438617	3,203,523,517.27	6,254,650,258.15	0.00	6,254,650,258.15	6,147,682,101.89	32
33	SOKOTO	,745,497,415.60	930,865,566.77	0.152675869	35,872,589.40	2,712,235,571.77	0.00	2,712,235,571.77	2,692,977,974.56	33
34	TARABA	,214,259,071.72	579,301,190.14	1.243485634	292,168,303.16	2,085,728,565.01	0.00	2,085,728,565.01	1,807,280,623.70	34
35	YOBE	,290,150,263.70	584,552,260.37	0.302432318	71,059,234.41	1,945,761,758.48	0.00	1,945,761,758.47	1,852,126,908.55	35
36	ZAMFARA	,062,476,687.75	820,795,027.10	0.251482487	59,088,106.38	1,942,359,821.23	0.00	1,942,359,821.23	1,816,470,369.09	36
37	FCT-ABUJA	455,347,151.89	353,814,871.28	11.02824854	2,591,187,686.38	3,400,349,709.56	0.00	3,400,349,709.56	3,909,425,008.12	37
<b>Grand Total</b>		<b>58,739,782,594.38</b>	<b>35,243,869,556.63</b>	<b>0.0948320322540</b>	<b>23,495,913,037.75</b>	<b>117,479,565,188.76</b>	<b>0.00</b>	<b>117,479,565,188.76</b>	<b>113,206,155,161.29</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	3,396,445,114.04	0.00	3,396,445,114.04	2,026,003,135.15	2,026,003,135.15	1
2	ADAMAWA	3,644,603,867.36	0.00	3,644,603,867.36	2,492,640,068.22	2,492,640,068.22	2
3	AKWA IBOM	4,068,899,581.95	0.00	4,068,899,581.95	3,534,980,191.42	3,534,980,191.43	3
4	ANAMBRA	4,407,406,223.39	0.00	4,407,406,223.39	2,993,566,491.04	2,993,566,491.04	4
5	BAUCHI	4,076,256,315.29	0.00	4,076,256,315.29	2,723,275,666.23	2,723,275,666.23	5
6	BAYELSA	3,077,561,516.80	0.00	3,077,561,516.80	1,115,553,928.88	1,115,553,928.88	6
7	BENUE	4,118,210,596.12	0.00	4,118,210,596.12	2,966,185,949.43	2,966,185,949.43	7
8	BORNO	4,038,587,121.03	0.00	4,038,587,121.03	3,218,425,994.95	3,218,425,994.95	8
9	CROSS RIVER	3,425,879,968.87	0.00	3,425,879,968.87	2,121,627,871.09	2,121,627,871.09	9
10	DELTA	5,757,465,175.44	0.00	5,757,465,175.44	4,135,818,497.77	4,135,818,497.77	10
11	EBONYI	3,383,027,874.20	0.00	3,383,027,874.20	1,697,241,888.33	1,697,241,888.33	11
12	EDO	3,852,848,290.03	0.00	3,852,848,290.03	2,395,942,289.20	2,395,942,289.20	12
13	EKITI	3,312,730,605.39	0.00	3,312,730,605.39	1,886,506,496.97	1,886,506,496.97	13
14	ENUGU	3,639,141,204.28	0.00	3,639,141,204.28	2,187,947,326.26	2,187,947,326.26	14
15	GOMBE	3,387,036,540.30	0.00	3,387,036,540.30	1,552,555,064.92	1,552,555,064.92	15
16	IMO	3,797,811,659.41	0.00	3,797,811,659.41	3,062,955,817.34	3,062,955,817.34	16
17	JIGAWA	4,056,066,713.20	0.00	4,056,066,713.20	3,234,346,702.87	3,234,346,702.87	17
18	KADUNA	4,722,772,818.27	0.00	4,722,772,818.27	3,389,808,263.99	3,389,808,263.99	18
19	KANO	6,682,924,932.63	0.00	6,682,924,932.63	6,288,884,430.28	6,288,884,430.28	19
20	KATSINA	4,574,472,175.90	0.00	4,574,472,175.90	4,125,263,848.65	4,125,263,848.65	20
21	KEBBI	3,724,755,646.75	0.00	3,724,755,646.75	2,544,356,948.35	2,544,356,948.35	21
22	KOGI	3,783,688,989.35	0.00	3,783,688,989.35	2,582,077,020.51	2,582,077,020.51	22
23	KWARA	3,316,417,623.00	0.00	3,316,417,623.00	1,888,468,193.19	1,888,468,193.19	23
24	LAGOS	23,679,095,305.42	7,667,853,446.50	16,011,241,858.92	15,043,311,777.21	15,043,311,777.21	24
25	NASSARAWA	3,087,213,754.64	0.00	3,087,213,754.64	1,505,098,600.75	1,505,098,600.75	25
26	NIGER	3,901,225,296.57	0.00	3,901,225,296.57	2,975,971,047.07	2,975,971,047.07	26
27	OGUN	3,924,833,431.72	0.00	3,924,833,431.72	2,605,554,279.93	2,605,554,279.93	27
28	ONDO	3,733,682,816.98	0.00	3,733,682,816.98	2,327,403,563.85	2,327,403,563.85	28
29	OSUN	3,728,701,032.34	0.00	3,728,701,032.34	3,234,549,297.80	3,234,549,297.80	29
30	OYO	6,262,274,590.32	0.00	6,262,274,590.32	5,095,415,358.68	5,095,415,358.68	30
31	PLATEAU	3,640,425,420.32	0.00	3,640,425,420.32	2,186,743,494.25	2,186,743,494.25	31
32	RIVERS	9,358,768,004.00	0.00	9,358,768,004.00	6,254,650,258.15	6,254,650,258.15	32
33	SOKOTO	3,731,835,773.66	0.00	3,731,835,773.66	2,712,235,571.77	2,712,235,571.77	33
34	TARABA	3,636,028,065.93	0.00	3,636,028,065.93	2,085,728,565.01	2,085,728,565.01	34
35	YOBE	3,288,582,759.99	0.00	3,288,582,759.99	1,945,761,758.48	1,945,761,758.47	35
36	ZAMFARA	3,610,273,464.77	0.00	3,610,273,464.77	1,942,359,821.23	1,942,359,821.23	36
37	FCT-ABUJA	0.00	0.00	0.00	3,400,349,709.56	3,400,349,709.56	37
<b>Grand Total</b>		<b>167,827,950,269.65</b>	<b>7,667,853,446.50</b>	<b>160,160,096,823.15</b>	<b>117,479,565,188.76</b>	<b>117,479,565,188.76</b>	

GROSS SUMMARY OF STATUTORY REVENUE ALLOCATION AND VAT

GRANDSUM

FEDERATION ACCOUNT: November.2023

Page 49 (1 of 2)

1	2	3	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS			10	11
			4	5	6	7	8	9		
S/NO	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	2,678,749,853.47	2,332,421,563.87	3,396,445,114.04	1,419,643,232.66	1,378,294,400.63	2,026,003,135.16	9,133,164,213.68	1
2	ADAMAWA	21	2,330,517,844.24	1,804,118,304.20	3,644,603,867.36	1,730,676,185.98	1,738,520,568.91	2,492,640,068.22	9,679,882,808.70	2
3	AKWA IBOM	31	11,367,737,551.02	10,543,999,151.45	4,088,899,581.95	2,385,075,454.66	2,315,607,237.54	3,534,980,191.42	20,463,486,162.37	3
4	ANAMBRA	21	2,812,392,525.64	2,578,352,845.79	4,407,406,223.99	1,800,353,189.94	1,747,915,718.38	2,993,566,491.04	11,727,241,078.60	4
5	BAUCHI	20	2,798,438,663.02	893,937,030.48	4,076,256,315.29	2,043,757,138.02	1,984,230,231.09	2,723,275,666.23	9,677,899,243.10	5
6	BAYELSA	8	10,283,742,108.31	9,794,711,720.93	3,077,561,516.80	891,893,963.60	807,654,333.49	1,115,553,928.88	14,795,481,500.10	6
7	BENUE	23	2,623,717,148.94	2,444,405,984.84	4,118,210,596.12	2,223,924,075.88	2,159,149,588.23	2,966,185,949.43	11,687,952,118.62	7
8	BORNO	27	2,906,702,585.59	2,671,418,962.18	4,038,587,121.03	2,414,515,089.51	2,344,189,407.29	3,218,425,994.95	12,272,621,485.44	8
9	CROSS RIVER	18	2,352,576,306.58	1,305,639,441.32	3,425,879,968.87	1,556,561,830.87	1,511,225,078.51	2,121,627,871.09	8,364,372,899.79	9
10	DELTA	25	17,255,807,691.12	15,943,759,024.61	5,757,465,175.44	1,994,510,741.10	1,936,418,195.24	4,135,818,497.77	27,773,460,863.06	10
11	EBONYI	13	2,093,033,125.88	1,435,947,724.05	3,383,027,874.20	1,151,444,126.17	1,106,392,477.35	1,697,241,888.33	7,622,609,963.92	11
12	EDO	18	3,599,751,964.03	2,843,340,361.44	3,852,848,290.03	1,526,070,675.57	1,481,622,015.11	2,395,942,289.20	10,573,372,955.78	12
13	EKITI	16	2,091,852,039.49	1,292,110,994.77	3,312,730,605.39	1,211,755,458.36	1,176,461,610.06	1,886,506,496.97	7,667,809,707.19	13
14	ENUGU	17	2,352,779,349.80	2,052,801,790.93	3,639,141,204.29	1,550,510,494.47	1,505,349,494.63	2,187,947,326.26	9,386,240,316.10	14
15	IGBOME	11	2,203,636,257.14	1,030,018,912.45	3,387,036,540.30	1,062,410,873.73	1,031,466,867.70	1,552,555,064.92	7,001,077,385.41	15
16	IMMO	27	3,114,087,744.55	1,741,219,043.02	3,787,811,559.41	2,078,028,970.77	2,107,503,855.12	3,062,955,817.34	10,519,490,374.89	16
17	JIGAWA	27	2,616,301,365.01	2,405,584,740.36	4,056,066,713.20	2,183,165,086.84	2,119,577,754.21	3,234,346,702.87	11,815,675,910.64	17
18	KADUNA	23	3,066,301,352.28	1,056,956,808.91	4,722,772,818.27	2,455,175,864.13	2,383,665,887.51	3,389,808,263.99	11,553,203,778.68	18
19	KANO	44	3,710,888,546.56	2,846,989,784.37	6,662,924,932.63	3,908,850,398.33	3,282,336,941.69	6,288,884,430.28	18,901,135,088.96	19
20	KATSINA	34	2,875,833,011.87	1,739,539,139.06	4,574,472,175.90	2,975,874,342.48	2,889,198,390.76	4,125,263,848.65	13,328,473,554.39	20
21	KEBBI	21	2,470,354,904.87	2,220,646,111.20	3,724,755,646.75	1,878,096,137.89	1,823,394,308.63	2,544,356,948.35	10,313,153,014.93	21
22	KOGI	21	2,585,715,808.96	613,029,760.80	3,783,688,989.35	1,941,149,926.26	1,884,611,578.89	2,582,077,020.51	8,863,407,349.56	22
23	KWARA	16	2,082,525,754.66	1,352,522,573.86	3,316,417,623.00	1,373,566,898.42	1,333,560,095.56	1,888,468,193.19	7,890,968,485.63	23
24	LAGOS	20	3,134,086,113.74	411,949,414.05	16,011,241,858.92	2,339,865,975.58	2,271,714,539.40	15,043,311,777.21	33,738,217,589.58	24
25	NASSARAWA	13	2,157,501,156.66	1,896,925,164.31	3,087,213,754.64	1,225,456,413.66	1,189,766,450.15	1,505,098,600.76	7,681,002,969.84	25
26	NIGER	25	2,771,214,175.12	1,515,903,720.25	3,901,225,296.57	2,268,228,995.32	2,202,164,073.13	2,976,971,047.07	10,595,264,137.02	26
27	OGUN	20	2,173,524,921.56	604,755,874.51	3,924,833,431.72	1,618,146,364.17	1,571,015,887.55	2,605,554,279.93	8,706,162,473.71	27
28	OSUN	18	3,524,389,450.44	2,594,095,842.86	3,753,682,816.98	1,545,432,132.73	1,500,419,546.34	2,327,403,563.85	10,155,601,770.04	28
29	OYO	30	2,133,679,889.47	1,730,238,150.52	3,728,701,032.34	2,093,326,897.27	2,032,356,210.95	3,234,549,297.80	10,725,844,661.60	29
30	PLATEAU	33	2,624,007,038.44	878,812,013.99	6,252,274,590.32	2,640,565,550.48	2,553,656,786.87	5,095,415,358.68	14,800,160,749.86	30
31	RIVERS	17	2,443,037,024.02	955,563,228.28	3,640,425,420.32	1,655,282,682.07	1,607,070,565.11	2,186,743,484.25	8,389,802,707.97	31
32	SOKOTO	23	10,254,044,874.26	9,896,748,791.45	9,358,766,004.00	2,066,494,922.23	2,006,305,749.74	2,712,235,571.77	27,502,220,110.06	32
33	TARABA	16	2,253,582,492.14	2,008,372,974.22	3,636,028,065.93	1,548,844,857.80	1,503,732,871.65	2,085,728,565.01	9,233,862,476.81	33
34	YOBE	17	2,323,164,566.88	1,766,881,712.70	3,288,582,759.96	1,557,227,767.80	1,511,871,619.23	1,945,761,758.48	8,513,097,860.39	34
35	ZAMFARA	14	2,328,112,229.06	1,502,441,044.30	3,610,273,464.77	1,407,059,385.98	1,366,077,073.77	1,942,359,821.23	8,421,151,404.06	35
36	FCI-ABUJA	6	0.00	0.00	0.00	621,454,908.81	603,354,280.40	3,400,349,709.56	4,003,703,999.95	36
37	SOKO	0	30,316,935.99	30,316,935.99	0.00	0.00	0.00	0.00	30,316,935.99	37
38										38

S/NO	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
1	2	3	4	5	6	7	8	9	10	11
SUB-TOTAL C/F			774	133,001,482,226.63	100,035,737,347.81	160,160,096,823.15	68,396,206,657.58	65,879,905,247.27	117,479,565,188.76	443,555,304,606.99
SUB-TOTAL B/R			774	133,001,482,226.63	100,035,737,347.81	160,160,096,823.15	68,396,206,657.58	65,879,905,247.27	117,479,565,188.76	443,555,304,606.99
39	TRANSFER TO NON OIL ACCOUNT	0	300,000,000,000.00	300,000,000,000.00	0.00	0.00	0.00	0.00	300,000,000,000.00	39
40	FCI-ABUJA	6	3,320,204,206.68	3,223,079,317.68	3,356,539,005.39	0.00	0.00	0.00	6,579,638,323.07	40
41	1-Federal Government	0	171,588,153,401.14	75,112,721,631.65	46,991,826,075.50	0.00	0.00	0.00	122,104,547,707.15	41
42	Cost Of Collection - FIRS	0	17,335,835,438.14	17,335,835,438.14	0.00	0.00	0.00	0.00	17,335,835,438.14	42
43	Cost Of Collection - NCS	0	14,165,991,883.95	14,165,991,883.95	0.00	0.00	0.00	0.00	14,165,991,883.95	43
44	Cost Of Collection - FIRS & NCS (VAT)	0	0.00	0.00	14,418,208,786.05	0.00	0.00	0.00	14,418,208,786.05	44
45	TRANSFER TO NMDPPRA	0	14,094,766,665.16	14,094,766,665.16	0.00	0.00	0.00	0.00	14,094,766,665.16	45
46	LESS TAX REFUND TO FIRS 2023	0	75,000,000,000.00	75,000,000,000.00	0.00	0.00	0.00	0.00	75,000,000,000.00	46
47	Cost of Collection - NUPRC	0	14,541,906,261.17	14,541,906,261.17	0.00	0.00	0.00	0.00	14,541,906,261.17	47
48	48%VAT FOR NORTH EAST COMMISSION	0	0.00	0.00	10,381,110,325.96	0.00	0.00	0.00	10,381,110,325.96	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	50,000,000,000.00	50,000,000,000.00	0.00	0.00	0.00	0.00	50,000,000,000.00	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	127,147,754,508.46	7,667,853,446.50	0.00	0.00	0.00	135,339,786,841.27	52
53	ECOLOGICAL FUNDS DISTRIBUTION STATES	0	0.00	2,390,547,028.81	0.00	0.00	1,992,122,524.01	0.00	4,382,669,552.81	53
SUB-TOTAL C/F			6	681,162,708,091.95	714,128,452,970.73	82,815,557,639.41	0.00	2,516,301,410.31	799,460,312,020.44	
SUB-TOTAL B/R			6	681,162,708,091.95	714,128,452,970.73	82,815,557,639.41	0.00	2,516,301,410.31	799,460,312,020.44	
GRAND-TOTAL				814,164,190,318.58	814,164,190,318.55	242,975,654,462.55	68,396,206,657.58	68,396,206,657,581,17,479,565,188.76	1,243,015,616,627.43	

Total-Statutory for FGN, States and Others 814,164,190,318.55

Total-Statutory- for LGCS 68,396,206,657.58

Total-Statutory-Shared 882,560,396,976.12

Total-VAT-Shared 360,455,219,651.31

TOTAL FUNDS SHARED!!! 1,243,015,616,627.46

TOTAL FUNDS!!! 1,243,015,616,627.46  
AS ON PAGE 17!!!

ACCT BALANCED!!! 0.00

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

SN	DESCRIPTION	Nov 2022	Oct 2022	VARIANCE
<b>MINERAL REVENUE</b>				
1	(1) PETROLEUM PROFIT TAX (PPT)	264,108,012,794.67	141,336,736,118.25	122,771,276,676.42
2	(11) ROYALTY (CRUDE)	213,986,701,831.23	99,839,587,841.75	114,147,113,989.48
3	(111) RENT	1,240,675,302.00	12,812,671.75	1,227,862,630.25
4	(IV) PENALTY FOR GAS FLARED	7,054,701,494.63	5,972,159,504.64	1,082,541,989.99
5	(D) MISCELLANEOUS OIL REVENUE	1,025,955,618.17	859,519,836.61	166,435,781.56
6	GAS SALES ROYALTY DPR	101,035,697,849.04	1,107,918,346.22	99,927,779,502.82
7	ROYALTIES (GAS)	2,202,648,236.30	2,731,177,107.41	-528,528,871.11
8	TRANSFER TO NMDPRA	-6,892,557,742.22	-5,845,520,310.09	-1,047,037,432.13
9	Cost of Collection - NUPRC	-13,637,981,749.17	-4,707,772,396.70	-8,930,209,352.47
10	13% Derivation Refund on withdrawals from ECA	-27,544,482,857.54	-27,592,449,969.43	47,967,111.89
11	13% Refunds On Subsidy, Priority Projects And Police Trust Fund 2022	-48,857,617,460.07	-44,451,836,161.89	-4,405,781,298.18
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>475,558,674,464.66</u>	<u>151,099,253,736.14</u>	<u>324,459,420,728.52</u>
<b>NON MINERAL REVENUE</b>				
13	(1) CUSTOMS & EXCISE DUTIES, ETC.	142,932,958,286.33	158,356,435,922.53	-15,423,477,636.20
14	Cost Of Collection - NCS	-10,005,307,080.04	-11,084,950,514.58	1,079,643,434.54
15	LESS REFUNDS - FIRS	-4,000,000,000.00	-4,000,000,000.00	0.00
16	(B) COMPANIES INCOME TAX ETC.	205,031,373,628.90	212,053,961,954.84	-7,022,588,325.94
17	Cost Of Collection - FIRS	-8,338,949,657.29	-8,600,265,659.56	261,316,002.27
18	TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT	-120,000,000,000.00	-80,000,000,000.00	-40,000,000,000.00
19	LESS REFUNDS ON COST OF COLLECTION - FIRS	-100,000,000.00	-100,000,000.00	0.00
		<u>205,520,075,177.90</u>	<u>266,625,181,703.23</u>	<u>-61,105,106,525.33</u>
		<u>681,078,749,642.56</u>	<u>417,724,435,439.37</u>	<u>263,354,314,203.19</u>
<b>ELECTRONIC MONEY TRANSFER LEVY</b>				
20	ELECTRONIC MONEY TRANSFER LEVY	11,428,351,850.00	0.00	11,428,351,850.00
21	LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-457,134,074.00	0.00	-457,134,074.00
		<u>10,971,217,776.00</u>	<u>0.00</u>	<u>10,971,217,776.00</u>
<b>OTHER MINERAL REVENUE</b>				
22	EXCHANGE DIFFERENCE	6,211,380,229.88	4,897,500,786.46	1,313,879,443.42
		<u>6,211,380,229.88</u>	<u>4,897,500,786.46</u>	<u>1,313,879,443.42</u>
<b>OTHER NON-MINERAL REVENUE</b>				
23	OTHER NON-MINERAL REVENUE	0.00	100,000,000,000.00	-100,000,000,000.00
24	EXCHANGE DIFFERENCE NON MINERAL REVENUE	952,646,133.61	877,174,127.23	75,472,006.38
		<u>952,646,133.61</u>	<u>100,877,174,127.23</u>	<u>-99,924,527,993.62</u>
<b>VAT</b>				
25	VAT FOR DISTRIBUTION	217,825,648,221.87	229,040,868,333.47	-11,215,220,111.60
26	Cost Of Collection - FIRS & NCS (VAT)	-8,713,025,928.87	-9,161,634,733.34	448,608,804.47
27	3%VAT FOR NORTH EAST COMMISSION	-6,273,378,668.79	-6,596,377,008.00	322,998,339.21
		<u>202,839,243,624.21</u>	<u>213,282,856,592.13</u>	<u>-10,443,612,967.92</u>

SN

DESCRIPTION

Nov 2022

Oct 2022

VARIANCE

220,974,487,763.70

319,057,531,505.82

-98,083,043,742.12

GRAND TOTAL

902,053,237,406.26

736,781,966,945.19

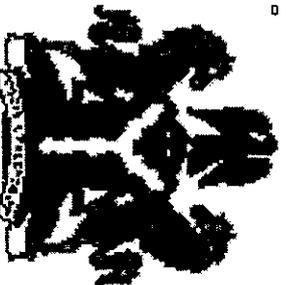
165,271,270,461.07

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

# OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

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

FEDERATION ACCOUNT: November, 2023



	Nov 2023
1 EXCHANGE DIFFERENCE	239,415,185,917.87
2 EXCHANGE DIFFERENCE NON MINERAL REVENUE	125,454,906,100.88
<b>TOTAL FUNDS AVAILABLE FOR DISTRIBUTI</b>	<b>364,870,092,018.75</b>

PAGE 55

BENEFICIARY	EXCHANGE DIFFERENCE REVENUE		NET SHARE	ECOLOGYSHARE		
	MINERAL REVENUE	NON MINERAL REV				
1 .1Federal Government	45.8316%	109,727,810,349.14	52.6800%	66,089,644,533.94	175,817,454,883.08	0.00
2 State Governments	23.2464%	55,655,411,779.21	26.7200%	33,521,550,910.16	86,773,990,640.85	2,402,972,048.52
3 Local Governments	17.9220%	42,907,989,620.20	20.6000%	25,843,710,656.78	66,749,223,569.89	2,002,476,707.10
4 13% Derivation Share	13.0000%	31,123,974,169.32	0.0000%	0.00	31,123,974,169.32	0.00
<b>Grand Total</b>	<b>100.00%</b>	<b>239,415,185,917.87</b>	<b>100.00%</b>	<b>125,454,906,100.88</b>	<b>360,464,643,263.14</b>	<b>4,405,448,755.61</b>

## DISTRIBUTION OF FGN SHARE OF EXCHANGE DIFFERENCE REVENUE

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	.1Federal Government	48.5	161,866,867,156.97	161,866,867,156.97
2	1.46% Deriv. & Ecology FGN Share	1	3,337,461,178.49	3,337,461,178.49
3	FCT-ABUA	1	3,337,461,178.49	3,337,461,178.49
4	0.72% STABILIZATION ACCOUNT	0.5	1,668,730,589.25	1,668,730,589.25
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	5,606,934,779.87	5,606,934,779.87
		52.68	175,817,454,883.08	175,817,454,883.08

# 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 Nov 2023	S/N
1	ABIA	0.01126388	350,576,794.51	0.00000000	0.00	350,576,794.51	1
2	ADAMAWA	0.00000000	0.00	0.00000000	0.00	0.00	2
3	AKWA IBOM	0.20507807	6,382,844,694.37	0.00000000	0.00	6,382,844,694.37	3
4	ANAMBRA	0.01126598	350,330,676.40	0.00000000	0.00	350,330,676.40	4
5	BAUCHI	0.00000000	0.00	0.00000000	0.00	0.00	5
6	BAYELSA	0.18392957	5,724,619,331.31	0.00000000	0.00	5,724,619,331.31	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	0.33870205	10,541,753,822.31	0.00000000	0.00	10,541,753,822.31	10
11	EBONYI	0.00000000	0.00	0.00000000	0.00	0.00	11
12	EDO	0.03043590	947,286,203.08	0.00000000	0.00	947,286,203.08	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	0.01578922	491,423,194.82	0.00000000	0.00	491,423,194.82	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	0.03083648	959,753,924.95	0.00000000	0.00	959,753,924.95	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	0.17246109	5,367,674,473.65	0.00000000	0.00	5,367,674,473.65	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	0.00024775	7,711,053.93	0.00000000	0.00	7,711,053.93	42
		<b>0%</b>	<b>31,123,974,169.32</b>	<b>0%</b>	<b>0.00</b>	<b>31,123,974,169.33</b>	

# GROSS ALLOCATION OF EXCHANGE GAIN DIFFERENCE TO STATE GOVERNMENTS

S/NO	STATE	GROSS STATUTORY	STATES SHARE	ECOLOGY	DERIVATV REVENUE	TOTAL DEDUCTION	TOTAL-NET
1	ABIA	2,202,076,636.85	2,142,739,242.44	59,337,394.41	350,576,794.51	0.00	2,493,316,036.96
2	ADAMAWA	2,342,630,858.45	2,279,506,074.84	63,124,783.61	0.00	0.00	2,279,506,074.84
3	AKWA IBOM	2,364,400,742.91	2,300,689,345.65	63,711,397.26	6,382,844,694.37	0.00	8,683,534,040.02
4	ANAMBRA	2,338,242,215.33	2,275,235,688.57	63,006,526.76	350,330,676.40	0.00	2,625,566,364.97
5	BAUCHI	2,812,983,725.35	2,737,184,762.69	75,798,962.66	0.00	0.00	2,737,184,762.69
6	BAYELSA	2,080,908,416.08	2,024,738,728.22	56,069,687.86	5,724,619,331.31	0.00	7,749,358,059.54
7	BENUE	2,637,354,085.13	2,566,287,657.68	71,066,427.44	0.00	0.00	2,566,287,657.68
8	BORNO	2,921,810,356.52	2,843,078,939.73	78,731,416.79	0.00	0.00	2,843,078,939.73
9	CROSS RIVER	2,364,803,971.05	2,301,081,708.36	63,722,262.69	0.00	0.00	2,301,081,708.36
10	DELTA	2,387,792,158.15	2,323,450,453.29	64,341,704.86	10,541,753,822.31	0.00	12,865,204,276.60
11	EBONYI	2,103,911,798.22	2,047,219,564.14	56,692,234.08	0.00	0.00	2,047,219,564.14
12	EDO	2,198,925,021.85	2,139,672,551.20	59,252,470.65	947,286,203.08	0.00	3,086,958,754.28
13	EKITI	2,102,724,573.06	2,046,064,330.07	56,660,242.99	0.00	0.00	2,046,064,330.07
14	ENUGU	2,365,008,069.60	2,301,280,307.25	63,727,762.35	0.00	0.00	2,301,280,307.25
15	GOMBE	2,215,089,796.27	2,155,401,747.87	59,688,048.40	0.00	0.00	2,155,401,747.87
16	IMO	2,445,070,146.16	2,379,185,022.46	65,885,123.70	491,423,194.82	0.00	2,870,608,217.28
17	JIGAWA	2,629,899,757.19	2,559,034,194.87	70,865,562.32	0.00	0.00	2,559,034,194.87
18	KADUNA	3,081,233,450.35	2,998,206,201.69	83,027,248.66	0.00	0.00	2,998,206,201.69
19	KANO	3,730,176,124.99	3,629,662,397.08	100,513,727.92	0.00	0.00	3,629,662,397.08
20	KATSINA	2,890,780,356.23	2,812,885,057.71	77,895,298.52	0.00	0.00	2,812,885,057.71
21	KEBBI	2,483,194,731.07	2,416,282,298.20	66,912,432.87	0.00	0.00	2,416,282,298.20
22	KOGI	2,599,155,230.77	2,529,118,113.77	70,037,117.00	0.00	0.00	2,529,118,113.77
23	KWARA	2,093,349,814.27	2,036,942,184.54	56,407,629.73	0.00	0.00	2,036,942,184.54
24	LAGOS	3,150,375,724.97	3,065,485,361.13	84,890,363.85	0.00	0.00	3,065,485,361.13
25	NASSARAWA	2,168,714,905.68	2,110,276,480.08	58,438,425.60	0.00	0.00	2,110,276,480.08
26	NIGER	2,785,617,736.44	2,710,556,180.67	75,061,555.77	0.00	0.00	2,710,556,180.67
27	OGUN	2,184,821,955.11	2,125,949,507.22	58,872,447.89	0.00	0.00	2,125,949,507.22
28	ONDO	2,189,160,332.09	2,130,161,251.28	58,989,080.80	959,753,924.95	0.00	3,089,915,176.24
29	OSUN	2,144,769,825.94	2,086,976,627.04	57,793,198.90	0.00	0.00	2,086,976,627.04
30	OYO	2,637,645,481.35	2,566,571,201.91	71,074,279.44	0.00	0.00	2,566,571,201.91
31	PLATEAU	2,455,734,863.81	2,389,562,367.48	66,172,496.33	0.00	0.00	2,389,562,367.48
32	RIVERS	2,536,193,030.04	2,467,852,499.30	68,340,530.75	5,367,674,473.65	0.00	7,835,526,972.94
33	SOKOTO	2,591,759,034.21	2,521,921,215.92	69,837,818.29	0.00	0.00	2,521,921,215.92
34	TARABA	2,265,305,681.96	2,204,264,510.89	61,041,171.07	0.00	0.00	2,204,264,510.89
35	YOBE	2,335,239,361.97	2,272,313,750.42	62,925,611.55	0.00	0.00	2,272,313,750.42
36	ZAMFARA	2,340,212,739.93	2,277,153,115.21	63,059,624.73	0.00	0.00	2,277,153,115.21
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00
42	SOKU	0.00	0.00	0.00	7,711,053.93	0.00	7,711,053.93
		89,176,982,689.37	86,773,990,640.85	2,402,972,048.52	31,123,974,169.32	0.00	117,897,964,810.17

GROSS, NET AND ECOLOGICAL REVENUE ALLOCATION TO STATES AND LGCS

SN	2) STATE	3) GROSS ALLOCATION = 26.72%	4) STATES SHARE = 26.0%	5) STATES ECOLOGICAL FUNDS = 0.72%	6) LGCS GROSS = 20.6%	7) LGCS = 20%	8) LGCS ECOLOGICAL FUNDS = 0.6%	TOTAL ECOLOGICAL FUNDS = 5+8	SN
1	ABIA	2,552,653,431.36	2,493,316,036.95	59,337,394.41	1,427,021,918.33	1,385,458,173.14	41,563,745.19	100,901,139.60	1
2	ADAMAWA	2,342,630,858.45	2,279,506,074.84	63,124,783.61	1,799,983,338.96	1,747,556,639.77	52,426,699.19	115,551,482.80	2
3	AKWA IBOM	8,747,245,437.28	8,683,534,040.02	63,711,397.26	2,397,472,035.52	2,327,642,752.93	69,829,282.59	133,540,679.85	3
4	ANAMBRA	2,688,572,891.73	2,625,566,364.97	63,006,526.76	1,809,710,639.76	1,757,000,621.12	52,710,018.63	115,716,545.39	4
5	BAUCHI	2,812,983,725.35	2,737,184,762.69	75,798,962.66	2,054,379,695.29	1,994,543,393.49	59,836,301.80	135,635,264.46	5
6	BAYELSA	7,805,427,747.39	7,749,358,059.53	56,069,687.86	836,207,733.13	811,852,168.09	24,355,565.04	80,425,252.90	6
7	BENUE	2,637,354,085.13	2,566,287,657.69	71,066,427.44	2,235,483,062.23	2,170,371,905.07	65,111,157.15	136,177,584.80	7
8	BORNO	2,921,810,356.52	2,843,078,939.73	78,731,416.79	2,427,064,684.73	2,356,373,480.32	70,691,204.41	149,422,621.20	8
9	CROSS RIVER	2,364,803,971.05	2,301,081,708.36	63,722,262.69	1,564,652,159.65	1,519,079,766.65	45,572,393.00	109,294,655.69	9
10	DELTA	12,929,545,980.46	12,865,204,275.60	64,341,704.86	2,004,877,337.10	1,946,482,851.55	58,394,485.55	122,736,190.41	10
11	EBONYI	2,103,911,798.22	2,047,219,564.14	56,692,234.08	1,157,428,830.00	1,123,717,310.68	33,711,519.32	90,403,753.40	11
12	EDO	3,146,211,224.93	3,086,968,754.28	59,252,470.65	1,534,002,524.63	1,489,322,839.45	44,679,685.18	103,932,155.83	12
13	EKITI	2,102,724,573.06	2,046,064,330.07	56,660,242.99	1,218,053,634.16	1,182,576,343.85	35,477,290.32	92,137,533.30	13
14	ENUGU	2,365,008,069.60	2,301,280,307.25	63,727,762.35	1,558,569,371.04	1,513,174,146.65	45,395,224.40	109,122,986.75	14
15	GOMBE	2,215,089,796.27	2,155,401,747.87	59,688,048.40	1,067,932,821.59	1,036,827,982.12	31,104,839.46	90,792,887.87	15
16	IMO	2,936,493,340.98	2,870,608,217.28	65,885,123.70	2,088,829,638.06	2,027,989,959.28	60,839,698.78	126,724,822.48	16
17	JIGAWA	2,629,899,757.19	2,559,034,194.87	70,865,562.32	2,194,512,225.76	2,130,594,393.94	63,917,831.82	134,783,394.14	17
18	KADUNA	3,081,233,450.35	2,998,206,201.69	83,027,248.66	2,467,936,796.31	2,386,055,142.05	71,881,654.26	154,908,902.92	18
19	KANO	3,730,176,124.99	3,629,652,397.07	100,513,727.92	3,929,166,896.04	3,814,225,141.79	114,441,754.25	214,955,482.17	19
20	KATSINA	2,890,780,336.23	2,812,885,057.71	77,895,278.52	2,991,341,638.00	2,904,615,182.53	87,126,455.48	165,021,734.00	20
21	KEBBI	2,463,194,731.07	2,416,282,298.20	66,912,432.87	1,887,857,661.61	1,832,871,516.12	54,986,145.48	121,898,678.36	21
22	KOGI	2,599,155,230.77	2,529,118,113.77	70,037,117.00	1,951,239,176.04	1,884,406,967.03	66,832,209.01	126,869,326.01	22
23	KWARA	2,093,349,814.27	2,036,942,184.54	56,407,629.73	1,380,706,099.44	1,340,491,358.68	40,214,740.76	96,622,370.49	23
24	LAGOS	3,150,375,724.97	3,065,485,361.12	84,890,363.85	2,352,027,577.31	2,283,521,919.71	68,505,657.59	153,396,021.44	24
25	NASSARAWA	2,168,714,905.68	2,110,276,480.08	58,438,425.60	1,231,827,811.44	1,195,949,331.49	35,878,479.94	94,316,905.55	25
26	NIGER	2,785,617,736.44	2,710,556,180.67	75,061,555.77	2,280,018,259.30	2,213,609,960.49	66,408,298.81	141,469,854.59	26
27	OGUN	2,184,821,955.11	2,125,949,507.22	58,872,447.89	1,626,556,782.47	1,579,181,342.20	47,375,440.27	106,247,888.16	27
28	ONDO	3,148,904,257.04	3,089,915,176.24	58,989,080.80	1,553,464,614.19	1,508,218,072.03	45,246,542.16	104,235,622.97	28
29	OSUN	2,144,769,825.94	2,086,976,627.04	57,793,198.90	2,104,207,096.51	2,042,919,511.17	61,287,585.34	119,080,784.24	29
30	OYO	2,637,645,481.35	2,566,571,201.91	71,074,279.44	2,654,293,072.89	2,576,983,665.91	77,309,506.98	148,383,786.41	30
31	PLATEAU	2,455,734,863.81	2,389,562,387.46	66,172,496.33	1,663,886,118.73	1,615,423,416.24	48,462,702.49	114,635,198.82	31
32	RIVERS	7,903,867,503.69	7,835,526,972.94	68,340,530.75	2,062,479,084.85	2,002,406,678.50	60,072,206.35	128,412,737.10	32
33	SOKOTO	2,591,759,034.21	2,521,921,215.92	69,837,818.29	2,077,235,660.57	2,016,733,651.04	60,502,009.53	130,339,827.82	33
34	TARABA	2,265,305,681.96	2,204,264,510.89	61,041,171.07	1,556,895,077.12	1,511,548,618.56	45,346,458.56	106,387,629.63	34
35	YOBE	2,335,239,361.97	2,272,313,760.42	62,925,611.55	1,565,321,557.83	1,519,729,667.80	45,691,890.03	108,517,501.58	35
36	ZAMFARA	2,340,212,739.93	2,277,153,115.20	63,059,624.73	1,414,372,666.33	1,373,177,345.95	41,195,320.38	104,254,945.11	36
37	FCI-ABUJA	0.00	0.00	0.00	624,684,960.09	606,490,252.51	18,194,707.58	18,194,707.58	37
42	SOKU	7,711,053.93	7,711,053.93	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
----	----------	------------------------------	-------------------------	------------------------------------	-----------------------	---------------	---------------------------------	------------------------------	----

120,300,936,858.68      117,897,964,810.16      2,402,972,048.52      68,751,700,276.98      66,749,223,569.89      2,002,476,707.10      4,405,448,755.61

**GROSS SUMMARY Distribution of =N=364,870,092,018.75 Being Exchange Gain for the Month of December, 2023.**

1	2	3	STATE GOVERNMENTS		LOCAL GOVERNMENT COUNCILS			
			4	5	6	7	8	9
S/NO	STATES	NO OF L/GOVTS	STATES GROSS	NET STAT + MIN REV LESS ECOLOGY	LGCs GROSS REVENUE	LGCs NET STAT. LESS ECOLOGY	TOTAL PAID (5+7)	SNO
1	ABIA	17	2,552,653,431.36	2,493,316,036.95	1,427,021,918.33	1,385,458,173.14	3,878,774,210.09	1
2	ADAMAWA	21	2,342,630,858.45	2,279,506,074.84	1,799,983,338.96	1,747,556,639.77	4,027,062,714.61	2
3	AKWA IBOM	31	8,747,245,437.28	8,683,534,040.02	2,397,472,035.52	2,327,642,752.93	11,011,176,792.95	3
4	ANAMBRA	21	2,688,572,891.73	2,625,566,364.97	1,809,710,639.76	1,757,000,621.12	4,382,566,986.09	4
5	BAUCHI	20	2,812,983,725.35	2,737,184,762.69	2,054,379,695.29	1,994,543,393.49	4,731,728,156.18	5
6	BAYELSA	8	7,805,427,747.39	7,749,358,059.53	836,207,733.13	811,852,168.09	8,561,210,227.62	6
7	BENUE	23	2,637,354,085.13	2,566,287,657.69	2,235,483,062.23	2,170,371,905.07	4,736,659,562.76	7
8	BORNO	27	2,921,810,356.52	2,843,078,939.73	2,427,064,684.73	2,356,373,480.32	5,199,452,420.05	8
9	CROSS RIVER	18	2,364,803,971.05	2,301,081,708.36	1,564,652,159.65	1,519,079,766.65	3,820,161,475.00	9
10	DELTA	25	12,929,545,980.46	12,865,204,275.60	2,004,877,337.10	1,946,482,851.55	14,811,687,127.15	10
11	EBONYI	13	2,103,911,798.22	2,047,219,564.14	1,157,428,830.00	1,123,717,310.68	3,170,936,874.81	11
12	EDO	18	3,146,211,224.93	3,086,958,754.28	1,534,002,524.63	1,489,322,839.45	4,576,281,593.73	12
13	EKITI	16	2,102,724,573.06	2,046,064,330.07	1,218,053,634.16	1,182,576,343.85	3,228,640,673.92	13
14	ENUGU	17	2,365,008,069.60	2,301,280,307.25	1,558,569,371.04	1,513,174,146.65	3,814,454,453.89	14
15	GOMBE	11	2,215,089,796.27	2,155,401,747.87	1,067,932,821.59	1,036,827,982.12	3,192,229,729.99	15
16	IMO	27	2,936,493,340.98	2,870,608,217.28	2,088,829,658.06	2,027,989,959.28	4,898,598,176.56	16
17	JIGAWA	27	2,629,899,757.19	2,559,034,194.87	2,194,512,225.76	2,130,594,393.94	4,889,628,588.81	17
18	KADUNA	23	3,081,233,450.35	2,998,206,201.69	2,467,936,796.31	2,396,055,142.05	5,394,261,343.73	18
19	KANO	44	3,730,176,124.99	3,629,662,397.07	3,929,166,896.04	3,814,725,141.79	7,444,387,538.86	19
20	KATSINA	34	2,890,780,336.23	2,812,885,057.71	2,991,341,638.00	2,904,215,182.53	5,717,100,240.24	20
21	KEBBI	21	2,483,194,731.07	2,416,282,298.20	1,887,857,661.61	1,832,871,516.12	4,249,153,814.32	21
22	KOGI	21	2,599,155,230.77	2,529,118,113.77	1,951,239,176.04	1,894,406,967.03	4,423,525,080.80	22
23	KWARA	16	2,093,349,814.27	2,036,942,184.54	1,380,706,099.44	1,340,491,358.68	3,377,433,543.22	23
24	LAGOS	20	3,150,375,724.97	3,065,485,361.12	2,352,027,577.31	2,283,521,919.71	5,349,007,280.84	24
25	NASSARAWA	13	2,168,714,905.68	2,110,276,480.08	1,231,827,811.44	1,195,949,331.49	3,306,225,811.57	25
26	NIGER	25	2,785,617,736.44	2,710,556,180.67	2,280,018,259.30	2,213,609,960.49	4,924,166,141.15	26
27	OGUN	20	2,184,821,955.11	2,125,949,507.22	1,626,556,782.47	1,579,181,342.20	3,705,130,849.42	27
28	ONDO	18	3,148,904,257.04	3,089,915,176.24	1,553,464,614.19	1,508,218,072.03	4,598,133,248.27	28
29	OSUN	30	2,144,769,825.94	2,086,976,627.04	2,104,207,096.51	2,042,919,511.17	4,129,896,138.21	29
30	OYO	33	2,637,645,481.35	2,566,571,201.91	2,654,293,072.89	2,576,983,565.91	5,143,554,767.83	30
31	PLATEAU	17	2,455,734,863.81	2,389,562,367.48	1,663,888,118.73	1,615,423,416.24	4,004,985,783.72	31
32	RIVERS	23	7,903,867,503.69	7,835,526,972.94	2,062,479,084.85	2,002,406,878.50	9,837,933,851.44	32
33	SOKOTO	23	2,591,759,034.21	2,521,921,215.92	2,077,235,660.57	2,016,733,651.04	4,538,654,866.96	33
34	TARABA	18	2,265,305,681.96	2,204,264,510.89	1,556,895,077.12	1,511,548,618.56	3,715,813,129.45	34
35	YOBE	17	2,335,239,361.97	2,272,313,750.42	1,565,321,557.83	1,519,729,667.80	3,792,043,418.22	35
36	ZAMFARA	14	2,340,212,739.93	2,277,153,115.20	1,414,372,666.33	1,373,177,345.95	3,650,330,461.15	36
37	FCT-ABUJA	6	0.00	0.00	624,684,960.09	606,490,252.51	606,490,252.51	37
38	SOKU	0	7,711,053.93	7,711,053.93	0.00	0.00	7,711,053.93	38
		774	120,300,936,858.68	117,897,964,810.16	68,751,700,276.98	66,749,223,569.88	184,647,188,380.05	
39	FCT-ABUJA	6	3,337,461,178.49	3,337,461,178.49	0.00	0.00	3,337,461,178.49	39
40	1Federal Government	0	172,479,993,704.58	172,479,993,704.58	0.00	0.00	172,479,993,704.58	40
41	ECOLOGICAL FUNDS DISTRIB	0	0.00	2,402,972,048.52	0.00	2,002,476,707.10	4,405,448,755.61	41
		6	175,817,454,883.08	178,220,426,931.59	0.00	2,002,476,707.10	180,222,903,638.69	
			<u>296,118,391,741.76</u>	<u>296,118,391,741.76</u>	<u>68,751,700,276.98</u>	<u>68,751,700,276.98</u>	<u>364,870,092,018.74</u>	
							<b>TOTALFUNDS!!!: 364,870,092,018.75</b>	<b>0.00</b>

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 December, 2023. (November, 2023 Account).

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

<b>Amount to be due for the month November, 2023</b>	=N=
	<b>12,449,338,060.00</b>
<b>GRAND TOTAL</b>	<b>12,449,338,060.00</b>

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

  
**YAHYA, HALIDU SAYUTI**  
BANKING SERVICES DEPT.

  
**SANI, HUSSAINI KAGARA**  
BANKING SERVICES DEPT.

64

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

DESCRIPTION	EMTLVY CM	EMTLVY PM	VARIANCE
ELECTRONIC MONEY TRANSFER LEVY	12,449,338,060.00	16,199,368,803.94	-3,750,030,743.94
LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-497,973,522.40	-647,974,752.16	150,001,229.76
	<u>11,951,364,537.60</u>	<u>15,551,394,051.78</u>	<u>-3,600,029,514.18</u>

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

.1Federal Government	15.00%	1,792,704,680.64	2,332,709,107.77	-540,004,427.13
Local Governments	35.00%	4,182,977,588.16	5,442,987,918.12	-1,260,010,329.96
State Governments	50.00%	5,975,682,268.80	7,775,697,025.89	-1,800,014,757.09
	<u>100.00%</u>	<u>11,951,364,537.60</u>	<u>15,551,394,051.78</u>	<u>-3,600,029,514.18</u>
		<u>11,951,364,537.60</u>	<u>15,551,394,051.78</u>	<u>-3,600,029,514.18</u>

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

DESCRIPTION			
.1Federal Government	14	1,673,191,035.26	
FCT-ABUJA	1	119,513,645.38	
		<u>15.00</u>	<u>1,792,704,680.64</u>

*GF*

**DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO LOCAL GOVERNMENTS**

NO STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS		
				Nov 2023	Oct 2023	
1 ABIA	45,937,092.38	25,407,418.00	18,943,180.15	90,287,690.53	119,018,822.76	1
2 ADAMAWA	56,745,819.99	28,402,715.16	7,816,381.48	92,964,916.63	120,707,998.26	2
3 AKWA IBO	83,767,639.04	35,145,518.15	10,375,143.19	129,288,300.38	167,662,909.70	3
4 ANAMBRA	56,745,819.99	37,492,827.31	35,686,872.78	129,925,520.09	171,982,670.74	4
5 BAUCHI	54,043,638.09	41,656,570.27	7,202,258.23	102,902,466.58	133,095,499.24	5
6 BAYELSA	21,617,455.24	15,270,975.29	5,542,848.71	42,431,279.24	55,193,690.90	6
7 BENUE	62,150,183.80	37,826,440.99	7,911,230.74	107,887,855.54	141,114,615.81	7
8 BORNO	72,958,911.42	37,216,348.96	10,084,190.08	120,259,450.46	155,824,239.12	8
9 CROSS RIV	48,639,274.28	25,900,209.12	8,833,038.34	83,372,521.74	108,790,529.80	9
10 DELTA	67,554,547.61	36,742,967.54	39,469,658.64	143,767,173.79	184,684,344.63	10
11 EBONYI	35,128,364.76	19,485,909.64	5,311,274.29	59,925,548.69	78,181,782.74	11
12 EDO	48,639,274.28	28,853,047.01	33,187,235.96	110,679,557.26	144,405,231.32	12
13 EKITI	43,234,910.47	21,374,979.63	7,953,675.73	72,563,565.83	96,226,536.75	13
14 ENUGU	45,937,092.38	29,202,385.69	18,790,064.73	93,929,542.80	124,497,987.75	14
15 FCT-ABUJA	16,213,091.43	12,597,932.88	53,980,883.87	82,791,908.18	103,844,354.80	15
16 GOMBE	29,724,000.95	21,103,037.68	5,304,821.35	56,131,859.97	74,507,618.02	16
17 IMO	72,958,911.42	35,277,226.17	17,277,176.09	125,513,313.68	165,055,489.21	17
18 JIGAWA	72,958,911.42	38,986,584.99	4,427,226.53	116,372,722.94	151,059,302.00	18
19 KADUNA	62,150,183.80	54,388,049.03	23,419,346.82	139,957,579.66	181,253,846.94	19
20 KANO	118,896,003.80	84,126,751.97	33,546,721.89	236,569,477.66	307,484,020.10	20
21 KATSINA	91,874,184.75	51,931,722.82	9,212,175.76	153,018,083.34	198,941,101.24	21
22 KEBBI	56,745,819.99	29,035,005.07	4,899,510.46	90,680,335.53	118,197,272.46	22
23 KOGI	56,745,819.99	29,392,349.69	8,139,067.10	94,277,236.78	123,604,320.32	23
24 KWARA	43,234,910.47	21,257,329.07	12,641,675.28	77,133,914.83	101,885,605.35	24
25 LAGOS	54,043,638.09	80,808,294.57	253,413,506.67	388,265,439.33	492,786,822.21	25
26 NASSARAW	35,128,364.76	16,704,666.01	9,603,339.85	61,436,370.62	79,140,016.32	26
27 NIGER	67,554,547.61	35,414,842.26	11,260,234.81	114,229,624.68	148,962,005.55	27
28 OGUN	54,043,638.09	33,423,210.18	33,341,458.70	120,808,306.97	159,145,514.60	28
29 ONDO	48,639,274.28	30,849,529.28	15,256,531.88	94,745,335.44	124,325,714.17	29
30 OSUN	81,065,457.13	30,692,736.58	15,207,134.47	126,965,328.19	166,756,770.09	30
31 OYO	89,172,002.85	50,129,812.68	40,061,344.87	179,363,160.40	234,872,612.63	31
32 PLATEAU	45,937,092.38	28,497,845.09	11,844,769.77	86,279,707.24	113,166,520.07	32
33 RIVERS	62,150,183.80	46,488,239.87	35,113,404.69	143,751,828.37	188,626,315.48	33
34 SOKOTO	62,150,183.80	33,144,400.88	7,039,172.94	102,333,757.62	133,019,103.37	34
35 TARABA	43,234,910.47	20,626,599.11	5,264,285.98	69,125,795.56	89,064,402.91	35
36 YOBE	45,937,092.38	20,813,568.73	5,032,291.72	71,782,952.82	93,673,316.11	36
37 ZAMFARA	37,830,546.66	29,225,229.06	4,202,383.05	71,258,158.78	92,229,014.69	37
<b>Grand Total</b>	<b>2,091,488,794.08</b>	<b>1,254,893,276.45</b>	<b>836,595,517.63</b>	<b>4,182,977,588.16</b>	<b>5,442,987,918.12</b>	

GB  
Page 1A

## DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO STATE GOVERNMENTS

NO STATES	EQUALITY 50%		POPULATION 30%		DERIVATION 20%		GROSS		SNO
							Nov 2023	Oct 2023	
1	ABIA	82,995,587.07	3,666.4387	36,664,386.94	2.420499%	28,928,267.09	148,588,241.09	195,537,621	1
2	ADAMAWA	82,995,587.07	4,098.6776	40,986,775.55	0.998752%	11,936,452.55	135,918,815.17	176,405,962	2
3	AKWA IBOM	82,995,587.07	5,071.7034	50,717,033.78	1.325703%	15,843,956.02	149,556,576.86	193,660,920	3
4	ANAMBRA	82,995,587.07	5,410.4338	54,104,337.88	4.559955%	54,497,680.90	191,597,605.84	253,484,713	4
5	BAUCHI	82,995,587.07	6,011.2862	60,112,861.96	0.920282%	10,998,620.50	154,107,069.53	199,250,799	5
6	BAYELSA	82,995,587.07	2,203.6909	22,036,908.56	0.708248%	8,464,524.26	113,497,019.89	147,614,373	6
7	BENUE	82,995,587.07	5,458.5762	54,585,761.89	1.010872%	12,081,297.54	149,662,646.50	195,792,909	7
8	BORNO	82,995,587.07	5,370.5363	53,705,363.49	1.288526%	15,399,639.42	152,100,589.98	196,836,347	8
9	CROSS RIV	82,995,587.07	3,737.5513	37,375,513.29	1.128657%	13,488,996.58	133,860,096.93	174,578,021	9
10	DELTA	82,995,587.07	5,302.2246	53,022,246.47	5.043307%	60,274,400.48	196,292,234.01	251,487,685	10
11	EBONYI	82,995,587.07	2,811.9305	28,119,304.80	0.678658%	8,110,885.29	119,225,777.16	155,411,501	11
12	EDO	82,995,587.07	4,163.6631	41,636,630.70	4.240559%	50,680,467.49	175,312,685.25	228,458,082	12
13	EKITI	82,995,587.07	3,084.5343	30,845,343.04	1.016295%	12,146,115.60	125,987,045.70	166,623,345	13
14	ENUGU	82,995,587.07	4,214.0747	42,140,746.79	2.400934%	28,694,443.43	153,830,777.28	203,486,710	14
15	GOMBE	82,995,587.07	3,045.2915	30,452,914.93	0.677833%	8,101,030.95	121,549,532.95	160,355,570	15
16	IMO	82,995,587.07	5,090.7096	50,907,096.12	2.207622%	26,384,100.26	160,286,783.46	211,077,286	16
17	JIGAWA	82,995,587.07	5,625.9917	56,259,917.38	0.565697%	6,760,849.57	146,016,354.02	189,407,210	17
18	KADUNA	82,995,587.07	7,848.5129	78,485,128.81	2.992449%	35,763,853.50	197,244,569.38	255,170,613	18
19	KANO	82,995,587.07	12,139.9813	121,399,812.70	4.286493%	51,229,441.04	255,624,840.80	331,845,656	19
20	KATSINA	82,995,587.07	7,494.0507	74,940,506.75	1.177102%	14,067,980.07	172,004,073.89	223,488,110	20
21	KEBBI	82,995,587.07	4,189.9207	41,899,206.79	0.626044%	7,482,077.78	132,376,871.63	172,522,017	21
22	KOGI	82,995,587.07	4,241.4876	42,414,875.92	1.039984%	12,429,228.10	137,839,691.09	180,711,385	22
23	KWARA	82,995,587.07	3,067.5566	30,675,566.42	1.615313%	19,305,193.53	132,976,347.02	175,244,472	23
24	LAGOS	82,995,587.07	11,661.1085	116,611,085.00	32.380369%	386,989,594.42	586,596,266.48	742,463,609	24
25	NASSARAW	82,995,587.07	2,410.5808	24,105,807.93	1.227084%	14,665,329.57	121,766,724.57	157,152,426	25
26	NIGER	82,995,587.07	5,110.5684	51,105,684.18	1.438797%	17,195,585.82	151,296,857.06	197,278,459	26
27	OGUN	82,995,587.07	4,823.1643	48,231,642.86	4.260265%	50,915,982.13	182,143,212.06	239,718,976	27
28	ONDO	82,995,587.07	4,451.7671	44,517,671.11	1.949431%	23,298,359.91	150,811,618.09	197,707,820	28
29	OSUN	82,995,587.07	4,429.1410	44,291,410.11	1.943119%	23,222,924.77	150,509,921.95	198,084,866	29
30	OYO	82,995,587.07	7,234.0245	72,340,245.25	5.118911%	61,177,968.79	216,513,801.11	283,683,335	30
31	PLATEAU	82,995,587.07	4,112.4054	41,124,053.59	1.513487%	18,088,233.38	142,207,874.04	186,319,863	31
32	RIVERS	82,995,587.07	6,708.5243	67,085,243.17	4.486679%	53,621,933.65	203,702,763.88	267,190,652	32
33	SOKOTO	82,995,587.07	4,782.9305	47,829,304.76	0.899443%	10,749,571.78	141,574,463.60	183,953,881	33
34	TARABA	82,995,587.07	2,976.5386	29,765,386.28	0.672654%	8,039,129.10	120,800,102.45	155,803,775	34
35	YOBE	82,995,587.07	3,003.5194	30,035,194.35	0.643010%	7,684,848.99	120,715,630.40	157,447,173	35
36	ZAMFARA	82,995,587.07	4,217.3711	42,173,711.11	0.536967%	6,417,489.48	131,586,787.66	170,440,886	36
<b>Total</b>		<b>2,987,841,134.40</b>	<b>179,270.47</b>	<b>1,792,704,680.64</b>	<b>100.00%</b>	<b>1,195,136,453.76</b>	<b>5,975,682,268.80</b>	<b>7,775,697,025.89</b>	

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS =N=803286962.38 IS NOT INCLUDED IN THIS TABLE



It pays to pay your tax

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

S/N	STATE	AMOUNT	% of Collection for Derivation
1	Abia	281,892,561.79	2.26
2	Adamawa	116,315,200.52	0.93
3	Akwai Ibom	154,392,011.74	1.24
4	Anambra	531,054,854.40	4.27
5	Bauchi	107,176,461.73	0.86
6	Bayelsa	62,482,867.77	0.66
7	Benue	117,726,647.91	0.95
8	Borno	150,062,352.32	1.21
9	Cross River	131,444,022.91	1.06
10	Delta	587,346,110.70	4.72
11	Ebonyi	79,036,819.83	0.63
12	Edo	493,857,678.02	3.97
13	Ekiti	118,358,269.86	0.95
14	Enugu	279,614,058.53	2.25
15	FCT	803,286,962.38	6.45
16	Gombe	78,940,793.85	0.63
17	Imo	257,100,834.69	2.07
18	Jigawa	65,881,347.12	0.53
19	Kaduna	348,502,184.86	2.80
20	Kano	499,207,171.01	4.01
21	Katsina	137,085,948.85	1.10
22	Kebbi	72,908,381.86	0.59
23	Kogi	121,117,069.99	0.97
24	Kwara	188,120,167.90	1.51
25	Lagos	3,771,034,325.37	30.29
26	Nasarawa	142,908,843.00	1.15
27	Niger	167,563,017.95	1.35
28	Ogun	496,152,859.15	3.99
29	Onido	227,031,724.44	1.82
30	Osun	226,296,843.95	1.82
31	Oyo	598,150,965.31	4.79
32	Plateau	176,261,454.97	1.42
33	Rivers	522,520,903.16	4.20
34	Sokoto	104,749,597.26	0.84
35	Taraba	78,337,588.95	0.63
36	Yobe	74,885,293.39	0.60
37	Zamfara	62,535,462.10	0.50
	<b>TOTAL</b>	<b>12,449,338,059.54</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:	13/11/2023	Date:	13/11/2023	Date: 13/11/2023	
Checked by:	OLUBANKE AKANNI	Counter Reviewed by:	MUNIR MUHAMMED		
Signature:		Signature:			
Date:	13/11/2023	Date:	13/11/2023		

68

**NON IMPORT EMT COLLECTION FOR THE MONTH**

SN	STATE	COLLECTIONS INDICES FOR DERIVATION		COLLECTIONS	
		Nov 2023	Oct 2023		
1	ABIA	281,892,561.79	2.2643	389,638,143.39	1
2	ADAMAWA	116,315,200.52	0.9343	147,481,250.00	2
3	AKWA IBOM	154,392,011.74	1.2402	192,415,750.00	3
4	ANAMBRA	531,054,654.40	4.2657	734,481,350.00	4
5	BAUCHI	107,176,461.73	0.8609	127,502,350.00	5
6	BAYELSA	82,482,867.77	0.6625	107,047,700.00	6
7	BENUE	117,726,647.91	0.9456	164,028,300.00	7
8	BORNO	150,062,352.32	1.2054	185,440,815.10	8
9	CROSS RIVER	131,444,022.91	1.0558	175,565,727.96	9
10	DELTA	587,346,110.70	4.7179	728,720,050.00	10
11	EBONYI	79,036,819.83	0.6349	105,899,050.00	11
12	EDO	493,857,678.02	3.9669	648,369,300.00	12
13	EKITI	118,358,269.86	0.9507	180,872,650.00	13
14	ENUGU	279,614,058.53	2.2460	397,689,700.00	14
15	GOMBE	78,940,793.85	0.6341	124,557,900.00	15
16	IMO	257,100,834.69	2.0652	360,358,700.00	16
17	JIGAWA	65,881,347.12	0.5292	80,256,150.00	17
18	KADUNA	348,502,184.86	2.7994	440,648,550.00	18
19	KANO	499,207,171.01	4.0099	644,435,700.00	19
20	KATSINA	137,085,948.85	1.1012	175,855,700.00	20
21	KEBBI	72,909,381.86	0.5856	97,875,950.00	21
22	KOGI	121,117,069.99	0.9729	171,418,550.00	22
23	KWARA	188,120,167.90	1.5111	267,363,100.00	23
24	LAGOS	3,771,034,325.37	30.2910	4,721,939,655.27	24
25	NASSARAWA	142,906,843.00	1.1479	174,012,927.96	25
26	NIGER	167,563,017.95	1.3460	222,854,700.00	26
27	OGUN	496,152,659.15	3.9854	674,577,578.78	27
28	ONDO	227,031,724.44	1.8236	310,908,193.07	28
29	OSUN	226,296,643.95	1.8177	317,476,250.00	29
30	OYO	596,150,965.31	4.7886	797,765,535.21	30
31	PLATEAU	176,261,454.97	1.4158	242,709,000.00	31
32	RIVERS	522,520,903.16	4.1972	703,325,400.00	32
33	SOKOTO	104,749,597.26	0.8414	134,219,777.20	33
34	TARABA	78,337,588.95	0.6293	88,784,500.00	34
35	YOBE	74,885,293.39	0.6015	101,425,600.00	35
36	ZAMFARA	62,535,462.10	0.5023	74,024,950.00	36
37	FCT-ABUJA	803,286,962.38	6.4524	987,422,300.00	37
<b>Grand Total</b>		12,449,338,059.54	100.00	16,199,368,803.94	
<b>Grand Total</b>		12,449,338,059.54	100.00	16,199,368,803.94	

69