

FAAC LGCs DEDUCTIONS-SUMMARY BY TYPE

<i>S/NO</i>	<i>STATES</i>	<i>TOTAL DEDUCTIONS</i>
<u>1 STATUTORY REVENUE</u>		
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
<u>TOTAL 1 STATUTORY REVENUE</u>		<u>2,516,301,410.31</u>
<u>4 EXCHANGE DIFFERENCE REVENUE</u>		
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	GOMBE (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
<u>TOTAL 4 EXCHANGE DIFFERENCE REVENUE</u>		<u>2,002,476,707.10</u>
<u>Grand Total</u>		<u>4,518,778,117.41</u>

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
		88,715,856,402.45	44,285,625,824.18	133,001,482,226.63	32,965,744,878.81	100,035,737,347.81	99,788,803,530.37	

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	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	1,419,643,232.65	1,378,294,400.63	1
2	ADAMAWA	2,330,517,844.24	0.00	62,798,385.02	2,330,517,844.24	463,601,155.01	1,804,118,304.20	1,790,676,185.98	1,738,520,568.91	2
3	AKWA IBOM	2,352,175,163.41	9,015,562,387.61	63,381,985.48	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	2,798,438,663.02	0.00	75,407,029.84	2,798,438,663.02	1,829,094,602.69	893,937,030.49	2,043,757,138.02	1,994,230,231.09	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	14,860,362,062.19	64,009,013.95	17,285,807,691.12	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	697,465,508.00	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	63,398,245.95	2,352,779,349.80	236,579,312.92	2,062,801,790.93	1,550,510,494.47	1,505,349,994.63	14
15	GOMBE	2,203,636,257.14	0.00	58,379,420.10	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	2,455,175,864.13	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	3,282,335,941.69	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	2,220,946,111.20	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	1,884,611,578.89	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	1,189,765,450.15	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	58,568,036.81	2,173,524,921.56	1,510,198,010.24	604,758,874.51	1,618,146,364.17	1,571,015,387.55	27
28	ONDO	2,177,830,917.65	1,346,568,532.59	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	1,730,238,150.52	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	2,563,655,786.87	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	7,730,965,708.11	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	1,548,844,857.80	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	FCT-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
		88,715,856,402.45	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	68,396,206,657.58	65,879,805,247.27	

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 = 0.6%	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	132,850,182.61	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	2,376,445,628.93	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	2,093,033,125.88	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	2,035,494,768.96	56,367,270.53	1,211,755,458.36	1,176,461,610.06	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	108,558,425.79	14
15	GOMBE	2,203,636,257.14	2,144,256,837.04	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	2,119,577,754.21	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	3,795,000,386.73	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	121,268,78.79	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	MASSARAWA	2,167,501,156.66	2,099,364,897.95	58,136,258.71	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	2,696,540,739.26	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	2,553,300,261.96	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	114,042,555.92	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	69,476,708.89	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	1,557,227,767.80	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	603,354,280.40	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

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


ZANNA-IBRAHIM, AMSA
BANKING SERVICES DEPT.


YAHAYA, HALIDU SAYUTI
BANKING SERVICES DEPT.


SANI, HUSSAINI KAGARA
BANKING SERVICES DEPT.

40

TOTAL VALUE ADDED TAX (VAT)

DESCRIPTION	Nov 2023	Oct 2023	INCREASE/DECREASE
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
	335,655,900,539.30	323,446,157,603.68	12,209,742,935.62

Distribution of Value Added Tax (VAT)

		Nov 2023	Oct 2023	INCREASE/DECREASE
1 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
	100.00%	335,655,900,539.30	323,446,157,603.68	12,209,742,935.62
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
	0.00%	14,418,208,786.05	13,893,735,292.25	524,473,493.80
ALLOCATION TO NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0.00%	10,381,110,325.96	10,003,489,410.42	377,620,915.54
	0.00%	10,381,110,325.96	10,003,489,410.42	377,620,915.54
		360,455,219,651.31	347,343,382,306.35	13,111,837,344.96

Distribution of FGN Value Added Tax (VAT)

DESCRIPTION		Nov 2023	Oct 2023	INCREASE/DECREASE
1 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
	15.00	50,348,385,080.90	48,516,923,640.55	1,831,461,440

NON IMPORT VAT COLLECTION FOR THE MONTH

SN	STATE	COLLECTIONS Nov 2023	INDICES FOR DERIVATION	COLLECTIONS Oct 2023
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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

282,245,673,321.66	100.00	265,078,116,496.69
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Grand Total

282,245,673,321.66	100.00	265,078,116,496.69
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VAT INCOME DISTRIBUTION FOR THE YEAR 2023 VAT REVENUE



MONTH	VATACCT	BUDGET	DIFFERENCE	CUMMULATIVE DIFF
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
	3,397,323,486,352.79	2,953,776,000,000.00	443,547,486,352.79	



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	4,166,666,828.20	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:

Planning, Research & Statistics Dept:		Revenue Accounting Dept.	
Prepared by:	MALA TAMADDI ALI	Checked by:	Lyn O. Egan
Signature:		Signature:	
Date:	8-12-2023	Date:	11/12/23
Approved By: Executive Chairman FIRS			
Checked by:	Halima M. Sidi	Counter reviewed by:	Mervin A. McHardy
Signature:		Signature:	
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			
TOTAL	630,943,997,252.83	2,515,867,097,081.00	3,146,811,094,333.83

Prepared by: 
A. ZANNA-IBRAHIM: A/MGR

Checked by: 
DANIELLA ANGYU: S/MGR

Authorised by: 
~~H. S. SANI~~ S/NTAGARA: AD

Source: Banking Services Department, CBN, Abuja

45

DISTRIBUTION OF VAT TO STATE GOVERNMENTS

SNO	STATES	EQUALITY 50%		POPULATION 30%		DERIVATION 20%		GROSS Nov 2023	GROSS 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	ADAMAWA	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
Grand Total		83,913,975,134.83	138568341	50,348,385,080.90	88.97	33,565,590,053.93	167,827,950,269.65	161,723,078,801.84		

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 Nov 2023	DEDUCTION Nov 2023	NET VAT Nov 2023	PMGROSS 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
Grand Total		58,739,782,594.38	35,243,869,556.63	0.0948320322540	23,495,913,037.75	117,479,565,188.76	0.00 117,479,565,188.76	113,206,155,161.29	

DISTRIBUTION OF NET VAT TO STATE GOVERNMENTS AND LGCS

<i>SNO</i>	<i>STATES</i>	<i>GROSS</i>	<i>DEDUCTION</i>	<i>STATE NET VAT</i>	<i>LGCS GROSS</i>	<i>LGCS NETVAT</i>	
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
Grand Total		167,827,950,269.65	7,667,853,446.50	160,160,096,823.15	117,479,565,188.76	117,479,565,188.76	

GROSS SUMMARY OF STATUTORY REVENUE ALLOCATION AND VAT

FEDERATION ACCOUNT: November, 2023

Page 49 (1 of 2)

GRANDSUM

STATE GOVERNMENTS				LOCAL GOVERNMENT COUNCILS						
1	2	3	4	5	6	7	8	9	10	11
S/NO	STATES	NO OF LG/OVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCS GROSS STATUTORY REVENUE	LGCS NET STATUTORY	NET VAT TO LG/OV	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	1,419,643,232.65	1,378,294,400.63	2,026,003,135.15	9,133,164,213.68	1
2	ADAMAWA	21	2,330,517,844.24	1,804,118,304.20	3,644,603,867.36	1,790,676,185.98	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	4,068,899,581.95	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	4,407,406,223.39	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	893,937,030.49	4,076,256,315.29	2,043,757,138.02	1,984,230,231.09	2,723,275,666.23	9,677,699,243.10	5
6	BAYELSA	8	10,283,742,108.31	9,794,711,720.93	3,077,561,516.80	881,883,963.50	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	1,511,225,078.51	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	8,364,372,359.79	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	27,773,460,893.06	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	10,573,752,955.78	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	3,639,141,204.26	1,550,510,494.47	1,505,349,994.63	2,187,947,326.26	9,385,240,316.10	14
15	IGBOMBE	11	2,203,636,257.14	1,030,018,912.49	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	IMO	27	3,114,087,744.55	1,741,219,043.02	3,797,811,659.41	2,078,028,970.77	2,017,503,855.12	3,062,955,817.34	10,619,490,374.89	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	3,065,301,352.28	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	2,646,989,784.37	6,662,924,932.63	3,908,850,398.33	3,282,335,941.69	6,288,884,430.28	18,901,135,088.96	19
20	KATSINA	34	2,875,833,011.87	1,739,539,139.08	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	3,763,688,989.35	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	2,339,865,975.88	2,271,714,539.40	15,043,311,777.21	33,738,217,589.58	24
25	NASSARAWA	13	2,157,501,156.66	1,898,925,164.31	3,087,213,754.64	1,225,456,413.65	1,189,765,450.15	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	604,758,874.51	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	ONDO	18	3,524,399,450.44	2,594,095,842.88	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	OSUN	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	OYO	33	2,624,007,038.44	878,812,013.99	6,262,274,590.32	2,640,568,550.48	2,553,658,786.87	5,095,415,358.68	14,800,160,749.86	30
31	PLATEAU	17	2,443,037,024.02	955,563,228.29	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	RIVERS	23	10,254,044,874.26	9,896,748,791.45	9,358,768,004.00	2,051,814,648.16	1,992,053,056.47	6,254,650,258.15	27,502,220,110.06	32
33	SOKOTO	23	2,578,357,855.82	1,487,257,905.39	3,731,835,773.66	2,066,494,922.23	2,006,305,749.74	2,712,235,571.77	9,947,635,000.56	33
34	TARABA	16	2,253,592,492.14	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	34
35	YOBE	17	2,323,164,566.88	1,766,881,712.70	3,288,582,759.98	1,557,227,767.80	1,511,871,619.23	1,945,761,758.48	8,513,097,860.39	35
36	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	36
37	FCT-ABUJA	6	0.00	0.00	0.00	621,454,908.81	603,354,280.40	3,400,349,709.56	4,003,703,989.95	37
38	SOKU	0	30,316,935.99	30,316,935.99	0.00	0.00	0.00	0.00	30,316,935.99	38

Page 49 (2 of 2)

Page 49 (2 of 2)

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

SN	DESCRIPTION	Nov 2022	Oct 2022	VARIANCE
MINERAL REVENUE				
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>
NON MINERAL REVENUE				
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>
ELECTRONIC MONEY TRANSFER LEVY				
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>
OTHER MINERAL REVENUE				
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>
OTHER NON-MINERAL REVENUE				
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>
VAT				
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>

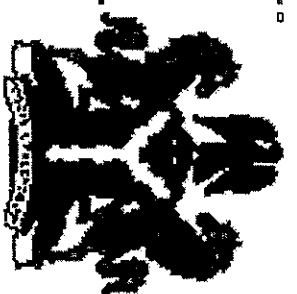
<i>SN</i>	<i>DESCRIPTION</i>	Nov 2022	Oct 2022	<i>VARIANCE</i>
		220,974,487,763.70	319,057,531,505.82	-98,083,043,742.12
<u>GRAND TOTAL</u>		902,053,237,406.26	736,781,966,945.19	165,271,270,461.07

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/c, 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

TOTAL FUNDS AVAILABLE FOR DISTRIBUTION

364,870,092,018.75

PAGE 55

BENEFICIARY	EXCHANGE DIFFERENCE REVENUE				NET SHARE		ECOLOGY SHARE
	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
Grand Total	100.00%	239,415,185,917.87	100.00%	125,454,906,100.88	360,464,643,263.14		4,405,448,755.61

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	0.01125598	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
		<u>0%</u>	<u>31,123,974,169.32</u>	<u>0%</u>	<u>0.00</u>	<u>31,123,974,169.33</u>	

GROSS ALLOCATION OF EXCHANGE GAIN DIFFERENCE TO STATE GOVERNMENTS

PAGE 57

S/NO	STATE	GROSS STATUTORY	STATES SHARE	ECOLOGY	DERIVATIN 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	1
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	2
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	3
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	4
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	5
6	BAYELSA	2,080,808,416.08	2,024,738,728.22	56,069,687.86	5,724,619,331.31	0.00	7,749,358,059.54	6
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	7
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	8
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	9
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	10
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	11
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	12
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	13
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	14
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	15
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	16
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	17
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	18
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	19
20	KATSINA	2,890,780,356.23	2,812,885,057.71	77,895,276.52	0.00	0.00	2,812,885,057.71	20
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	21
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	22
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	23
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	24
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	25
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	26
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	27
28	ONDO	2,189,160,332.09	2,130,161,251.28	58,999,080.80	959,753,924.95	0.00	3,089,915,176.24	28
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	29
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	30
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	31
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	32
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	33
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	34
35	YOBE	2,335,239,361.97	2,272,313,750.42	62,926,611.55	0.00	0.00	2,272,313,750.42	35
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	36
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	37
42	SOKU	0.00	0.00	0.00	7,711,053.93	0.00	7,711,053.93	42
		89,176,982,689.37	86,773,980,640.85	2,402,972,048.52	31,123,974,169.32	0.00	117,897,964,810.17	1

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	7,749,358,055.53	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	136,177,584.60	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	3,086,938,754.28	59,262,470.65	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	2,365,008,066.60	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	2,938,493,340.98	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	2,396,055,142.05	71,881,654.26	154,908,902.92	18
19	KANO	3,730,176,124.99	3,629,662,397.07	100,513,727.92	3,329,166,896.04	3,814,725,141.79	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	2,904,215,182.53	87,126,455.48	165,021,734.00	20
21	KEBBI	2,463,194,731.07	2,416,282,288.20	66,912,432.87	1,887,857,661.51	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	2,253,521,919.71	68,505,657.59	153,396,021.44	24
25	MASSARAWA	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	45,591,890.03	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
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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.

STATE GOVERNMENTS					LOCAL GOVERNMENT COUNCILS			
1	2	3	4	5	6	7	8	9
S/NO	STATES	NO OF L/GOVTS	STATES GROSS	NET STAT + MIN REV LESS ECOLOGY	LGCs GROSS REVENUE	LGCs NET STAT. LESS ECOLOGY	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	4,689,628,588.81	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	1,663,886,118.73	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	16	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	
			296,118,391,741.76	296,118,391,741.76	68,751,700,276.98	68,751,700,276.98	364,870,092,018.74	
TOTALFUNDS!/: 364,870,092,018.75							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 December, 2023. (November, 2023 Account).

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

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


CHIGERE, IGNATIUS EMEKE
BANKING SERVICES DEPT.


YAHAYA, 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>	

65

DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO LOCAL GOVERNMENTS

NO	STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS Nov 2023	AMT PM 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
Grand Total		2,091,488,794.08	1,254,893,276.45	836,595,517.63	4,182,977,588.16	5,442,987,918.12	

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	
Grand Total		2,987,841,134.40	179,270.47	1,792,704,680.64	100.00%	1,195,136,453.76	5,975,682,268.80	7,775,697,025.89		

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	Akwa 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	82,482,867.77	0.66
7	Benue	117,726,647.91	0.95
8	Borno	150,062,352.32	1.21
9	Cross River	131,444,022.81	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	85,881,347.12	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	187,563,017.95	1.35
28	Ogun	496,152,659.16	3.99
29	Ondo	227,031,724.44	1.82
30	Osun	226,296,843.95	1.82
31	Oyo	598,150,965.31	4.79
32	Plateau	176,281,454.97	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
	TOTAL	12,449,338,059.54	100.00

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
		12,449,338,059.54	100.00	16,199,368,803.94	
Grand Total		12,449,338,059.54	100.00	16,199,368,803.94	

69