

GROSS SUMMARY OF STATUTORY REVENUE ALLOCATION AND VAT

FEDERATION ACCOUNT: September 2023

Page 49 (1 of 2)

1	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS						
	2	3	4	5	6	7	8	9	10	11
S/NO	STATES	NO OF L/GOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCs GROSS STATUTORY REVENUE	LGCs NET STATUTORY	NET VAT TO L/GOVT	TOTAL PAID (5+6+8+9)	SNO
1	ABIA	17	2,740,425,962.43	2,301,316,629.23	2,935,528,768.59	1,549,017,476.63	1,503,900,462.74	1,748,776,634.79	8,489,522,485.36	1
2	ADAMAWA	21	2,542,901,475.03	1,896,701,747.23	3,063,009,301.71	1,953,863,226.53	1,896,954,588.87	2,089,964,120.65	8,946,629,758.45	2
3	AKWA IBOM	31	15,294,312,357.55	13,576,580,867.49	3,330,849,633.54	2,602,431,003.36	2,526,632,042.10	2,910,499,966.53	22,344,562,509.66	3
4	ANAMBRA	21	3,075,093,585.57	2,835,341,514.71	3,546,543,073.69	1,964,422,110.56	1,907,205,932.58	2,405,866,922.15	10,694,957,443.14	4
5	BAUCHI	20	3,053,464,628.72	1,056,425,280.13	3,440,210,083.12	2,230,007,830.12	2,165,056,145.75	2,295,759,310.07	8,957,450,819.07	5
6	BAYELSA	8	13,788,308,739.73	12,553,038,204.80	2,966,821,344.16	907,694,812.58	881,257,099.59	1,153,529,639.72	17,554,646,288.27	6
7	BENUE	23	2,862,820,477.69	2,533,257,351.92	3,319,929,218.97	2,426,593,654.66	2,355,916,169.58	2,402,983,127.59	10,612,085,868.06	7
8	BORNO	27	3,171,594,806.99	2,929,173,369.23	3,425,083,098.86	2,634,553,516.84	2,557,818,948.39	2,717,554,204.86	11,629,629,621.33	8
9	CROSS RIVER	18	2,566,970,158.55	1,069,267,170.16	2,894,062,960.54	1,698,413,674.66	1,648,945,315.20	1,790,400,964.57	7,402,676,410.48	9
10	DELTA	25	20,927,632,189.61	18,689,816,107.85	3,528,237,238.17	2,176,273,534.25	2,112,886,926.46	2,648,015,941.95	26,978,956,214.42	10
11	EBONYI	13	2,283,774,413.60	1,619,373,177.37	2,739,402,280.80	1,256,376,978.23	1,207,219,704.23	1,356,564,414.65	6,922,559,577.04	11
12	EDO	18	5,093,030,062.69	4,173,903,515.23	3,109,253,814.12	1,665,143,814.07	1,616,844,479.68	1,926,863,704.09	10,826,665,513.11	12
13	EKITI	16	2,282,485,693.00	1,229,454,161.53	2,828,227,351.74	1,322,184,573.73	1,283,674,343.42	1,607,154,075.79	6,948,509,932.49	13
14	ENUGU	17	2,567,191,705.41	2,182,792,255.75	3,078,085,166.17	1,691,810,870.79	1,642,534,826.01	1,846,122,291.77	8,749,534,539.70	14
15	GOMBE	11	2,404,456,976.20	1,225,428,294.80	2,852,398,645.87	1,159,229,990.27	1,125,466,009.97	1,300,651,904.10	6,503,944,854.74	15
16	IMO	27	3,321,745,254.37	1,453,736,456.85	3,192,187,465.75	2,267,402,907.04	2,201,362,045.67	2,574,609,510.60	9,421,895,478.87	16
17	JIGAWA	27	2,854,728,892.11	2,637,587,563.89	3,547,657,034.43	2,382,120,237.05	2,312,738,094.22	2,795,617,538.01	11,293,600,230.55	17
18	KADUNA	23	3,344,646,920.17	1,328,775,101.02	4,104,061,555.43	2,678,919,769.61	2,600,892,980.21	2,922,147,794.77	10,955,877,431.42	18
19	KANO	44	4,049,067,456.00	2,976,056,088.46	5,400,735,404.18	4,266,069,872.00	3,628,180,090.88	5,131,654,698.80	17,136,626,282.32	19
20	KATSINA	34	3,137,912,042.13	1,994,556,159.54	3,847,517,663.86	3,247,070,291.15	3,152,495,428.30	3,466,490,912.25	12,461,060,163.95	20
21	KEBBI	21	2,695,482,099.39	2,398,318,570.88	3,044,019,336.68	2,049,249,891.43	1,989,563,001.39	2,081,293,399.03	9,513,194,307.99	21
22	KOGI	21	2,821,356,017.88	1,360,469,451.44	3,311,221,198.25	2,118,049,867.31	2,056,359,094.47	2,238,242,403.76	8,966,292,147.92	22
23	KWARA	16	2,272,309,489.67	1,325,727,720.78	2,858,963,563.52	1,498,742,136.08	1,455,089,452.51	1,624,608,403.66	7,264,389,140.47	23
24	LAGOS	20	3,419,700,141.42	689,867,265.35	12,599,594,842.15	2,553,101,515.79	2,478,739,335.72	12,242,607,091.35	28,010,808,524.56	24
25	NASSARAWA	13	2,354,117,513.94	2,090,243,476.03	2,620,145,011.91	1,337,136,300.15	1,298,190,582.67	1,276,614,635.33	7,285,193,705.93	25
26	NIGER	25	3,023,759,131.88	1,761,620,706.73	3,407,941,265.04	2,474,936,148.71	2,402,850,629.82	2,572,948,664.32	10,145,361,265.91	26
27	OGUN	20	2,371,601,548.87	-90,621,828.62	3,316,099,538.02	1,765,610,500.02	1,637,155,058.47	1,967,208,407.29	7,132,057,310.59	27
28	ONDO	18	4,361,910,908.27	3,280,969,767.14	3,165,588,643.83	1,686,269,710.22	2,217,567,919.24	2,678,274,426.96	10,050,921,876.73	28
29	OSUN	30	2,928,125,378.49	777,173,146.42	3,070,686,963.44	2,284,094,956.82	2,797,288,905.87	4,616,768,842.24	8,743,702,456.07	29
30	OYO	33	2,863,136,785.26	990,727,093.16	5,944,255,401.72	2,881,207,573.04	2,797,288,905.87	4,616,768,842.24	14,349,040,242.99	30
31	PLATEAU	17	2,665,674,698.57	838,099,525.01	3,018,013,406.24	1,806,131,106.97	1,753,525,346.57	1,808,480,186.21	7,418,118,464.03	31
32	RIVERS	23	14,244,693,058.59	13,574,566,633.80	8,179,901,800.74	2,238,799,633.40	2,173,591,877.09	5,265,798,709.38	29,193,859,021.01	32
33	SOKOTO	23	2,813,327,523.30	1,649,576,696.50	3,246,965,182.78	2,264,817,743.14	1,640,770,332.15	1,644,007,611.70	9,428,498,666.42	33
34	TARABA	16	2,458,965,798.76	2,057,775,785.25	2,896,366,802.02	1,689,993,442.11	1,649,650,776.16	1,658,498,468.10	8,238,920,531.11	34
35	YOBE	17	2,534,878,082.34	1,972,890,372.95	2,810,288,490.69	1,999,140,299.44	1,649,650,776.16	1,623,619,755.85	8,091,329,107.90	35
36	ZAMFARA	14	2,540,276,632.49	1,465,853,435.32	3,025,094,127.45	1,535,286,844.91	1,490,569,762.34	1,623,619,755.85	7,605,137,070.95	36
37	FCT-ABUJA	6	0.00	0.00	0.00	678,089,038.53	658,338,872.36	4,007,564,100.54	4,665,892,972.90	37
38	SOKU	0	402,565,747.53	402,565,747.53	0.00	0.00	0.00	0.00	402,565,747.53	38

			STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS				
1	2	3	4	5	6	7	8	9	10	11
S/NO	STATES	NO OF L/GOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCs GROSS STATUTORY REVENUE	LGCs NET STATUTORY	NET VAT TO L/GOVT	TOTAL PAID (5+8+9)	SNO
SUB-TOTAL C/F		774	157,534,444,344.20	116,808,404,572.89	133,664,947,668.19	74,629,256,852.20	71,930,360,962.07	98,932,960,780.28	421,336,673,983.44	
SUB-TOTAL B/F		774	157,534,444,344.20	116,808,404,572.89	133,664,947,668.19	74,629,256,852.20	71,930,360,962.07	98,932,960,780.28	421,336,673,983.44	
39	TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT	0	461,000,000,000.00	461,000,000,000.00	0.00	0.00	0.00	0.00	461,000,000,000.00	39
40	FCT-ABUJA	6	3,622,779,458.84	3,525,654,569.84	2,826,656,022.29	0.00	0.00	0.00	6,352,310,592.14	40
41	1.Federal Government	0	187,225,242,433.09	99,806,360,742.56	39,573,184,312.11	0.00	0.00	0.00	139,379,545,054.68	41
42	Cost Of Collection - FIRS	0	16,765,464,590.33	16,765,464,590.33	0.00	0.00	0.00	0.00	16,765,464,590.33	42
43	Cost Of Collection - NCS	0	12,006,582,892.28	12,006,582,892.28	0.00	0.00	0.00	0.00	12,006,582,892.28	43
44	Cost Of Collection - FIRS & NCS (VAT)	0	0.00	0.00	12,141,993,222.91	0.00	0.00	0.00	12,141,993,222.91	44
45	TRANSFER TO NMDPRA	0	19,511,168,760.03	19,511,168,760.03	0.00	0.00	0.00	0.00	19,511,168,760.03	45
46	Cost of Collection - NUPRC	0	13,054,152,825.06	13,054,152,825.06	0.00	0.00	0.00	0.00	13,054,152,825.06	46
47	3%VAT FOR NORTH EAST COMMISSION	0	0.00	0.00	8,742,235,120.50	0.00	0.00	0.00	8,742,235,120.50	47
48	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	48
49	13% Derivation Refund on withdrawals from ECA	0	48,488,438,660.32	48,488,438,660.32	0.00	0.00	0.00	0.00	48,488,438,660.32	49
50	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	2,962,771,383.33	50
51	TOTAL DEDUCTIONS	0	0.00	125,633,645,140.44	7,667,853,446.50	0.00	525,228,214.82	0.00	133,826,726,801.76	51
52	ECOLOGICAL FUNDS DISTRIBUTION STATES	0	0.00	2,608,401,210.37	0.00	0.00	2,173,667,675.31	0.00	4,782,068,885.68	52
SUB-TOTAL C/F		6	782,789,679,855.67	823,515,719,626.95	70,951,922,124.32	0.00	2,698,895,890.13	0.00	897,166,537,641.39	
SUB-TOTAL B/F		6	782,789,679,855.67	823,515,719,626.95	70,951,922,124.32	0.00	2,698,895,890.13	0.00	897,166,537,641.39	
GRAND-TOTAL			940,324,124,199.87	940,324,124,199.84	204,616,869,792.51	74,629,256,852.20	74,629,256,852.20	98,932,960,780.28	1,318,503,211,624.83	

TOTAL FUNDS!!: 1,318,503,211,624.86

AS ON PAGE 17!!

Total-Statutory-for FGN,States and Others 940,324,124,199.84

Total-Statutory- for LGCs 74,629,256,852.20

Total-Statutory-Shared 1,014,953,381,052.04

Total-VAT-Shared 303,549,830,572.79

TOTAL FUNDS SHARED!!: 1,318,503,211,624.86

ACCT BALANCED!!

0.00

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

SCHEDULE I

VARIANCE

Aug 2022

Sep 2022

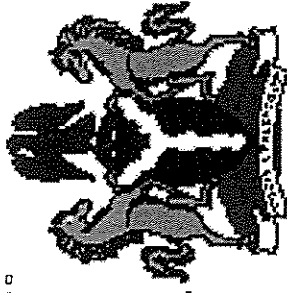
DESCRIPTION

SN

MINERAL REVENUE

1	(1) PETROLEUM PROFIT TAX (PPT)	283,067,424,138.46	137,658,436,887.16	145,408,987,251.30
2	(11) ROYALTY (CRUDE)	101,441,031,793.92	120,333,004,324.21	-18,891,972,530.29
3	(11) RENT	150,845,872.91	875,421,277.72	-724,575,404.81
4	(IV) PENALTY FOR GAS FLARED	4,132,811,411.82	3,737,588,893.66	395,222,518.16
5	(D) MISCELLANEOUS OIL REVENUE	528,497,634.45	891,963,258.30	-363,465,623.85
6	GAS SALES ROYALTY DPR	147,942,289,927.63	2,457,199,051.18	145,485,090,876.45
7	ROYALTIES (GAS)	3,045,174,018.71	3,157,178,253.81	-112,004,235.10
8	REFUND OF COST OF COLLECTION ON GAS INCOME TO FIRS	0.00	-2,955,662,056.31	2,955,662,056.31
9	Cost of Collection - NUPRC	-10,491,735,278.90	-5,499,429,666.41	-4,992,305,612.49
10	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
11	13% Derivation Refund on withdrawals from ECA	-27,044,615,059.94	-26,689,279,744.21	-355,335,315.73
12	13% Refunds On Subsidy, Priority Projects And Police Trust Fund 2022	-68,342,868,603.70	-58,341,675,490.14	-10,001,193,113.56
13	(1) CUSTOMS & EXCISE DUTIES, ETC.	133,029,482,822.02	175,660,718,793.66	-42,631,235,971.64
14	Cost Of Collection - NCS	-9,312,063,797.54	-12,296,250,315.56	2,984,186,518.02
15	LESS REFUNDS - FIRS	-4,000,000,000.00	-4,000,000,000.00	0.00
16	(B) COMPANIES INCOME TAX ETC.	152,372,495,123.20	209,588,849,904.85	-57,216,354,781.65
17	Cost Of Collection - FIRS	-6,120,477,289.01	-8,444,960,810.44	2,324,483,521.43
18	TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT	-180,000,000,000.00	-80,000,000,000.00	-100,000,000,000.00
19	LESS REFUNDS ON COST OF COLLECTION - FIRS	-100,000,000.00	-100,000,000.00	0.00
20	ELECTRONIC MONEY TRANSFER LEVY	8,512,399,100.00	0.00	8,512,399,100.00
21	LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-340,495,964.00	0.00	-340,495,964.00
22	OTHER NON-MINERAL REVENUE	60,000,000,000.00	20,000,000,000.00	40,000,000,000.00
23	VAT FOR DISTRIBUTION	203,960,792,123.30	231,171,362,639.23	-27,210,570,515.93
24	Cost Of Collection - FIRS & NCS (VAT)	-8,158,431,684.93	-9,246,854,505.57	1,088,422,820.64
25	3%VAT FOR NORTH EAST COMMISSION	-5,874,070,813.15	-6,657,735,244.01	783,664,430.86
VAT				
23	VAT FOR DISTRIBUTION	203,960,792,123.30	231,171,362,639.23	-27,210,570,515.93
24	Cost Of Collection - FIRS & NCS (VAT)	-8,158,431,684.93	-9,246,854,505.57	1,088,422,820.64
25	3%VAT FOR NORTH EAST COMMISSION	-5,874,070,813.15	-6,657,735,244.01	783,664,430.86
OTHER NON-MINERAL REVENUE				
22	OTHER NON-MINERAL REVENUE	60,000,000,000.00	20,000,000,000.00	40,000,000,000.00
21	LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-340,495,964.00	0.00	-340,495,964.00
20	ELECTRONIC MONEY TRANSFER LEVY	8,512,399,100.00	0.00	8,512,399,100.00
19	LESS REFUNDS ON COST OF COLLECTION - FIRS	-100,000,000.00	-100,000,000.00	0.00
18	TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT	-180,000,000,000.00	-80,000,000,000.00	-100,000,000,000.00
17	Cost Of Collection - FIRS	-6,120,477,289.01	-8,444,960,810.44	2,324,483,521.43
16	(B) COMPANIES INCOME TAX ETC.	152,372,495,123.20	209,588,849,904.85	-57,216,354,781.65
15	LESS REFUNDS - FIRS	-4,000,000,000.00	-4,000,000,000.00	0.00
14	Cost Of Collection - NCS	-9,312,063,797.54	-12,296,250,315.56	2,984,186,518.02
13	(1) CUSTOMS & EXCISE DUTIES, ETC.	133,029,482,822.02	175,660,718,793.66	-42,631,235,971.64
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
11	13% Derivation Refund on withdrawals from ECA	-27,044,615,059.94	-26,689,279,744.21	-355,335,315.73
10	13% Refunds On Subsidy, Priority Projects And Police Trust Fund 2022	-68,342,868,603.70	-58,341,675,490.14	-10,001,193,113.56
9	Cost of Collection - NUPRC	-10,491,735,278.90	-5,499,429,666.41	-4,992,305,612.49
8	REFUND OF COST OF COLLECTION ON GAS INCOME TO FIRS	0.00	-2,955,662,056.31	2,955,662,056.31
7	ROYALTIES (GAS)	3,045,174,018.71	3,157,178,253.81	-112,004,235.10
6	GAS SALES ROYALTY DPR	147,942,289,927.63	2,457,199,051.18	145,485,090,876.45
5	(D) MISCELLANEOUS OIL REVENUE	528,497,634.45	891,963,258.30	-363,465,623.85
4	(IV) PENALTY FOR GAS FLARED	4,132,811,411.82	3,737,588,893.66	395,222,518.16
3	(11) RENT	150,845,872.91	875,421,277.72	-724,575,404.81
2	(11) ROYALTY (CRUDE)	101,441,031,793.92	120,333,004,324.21	-18,891,972,530.29
1	(1) PETROLEUM PROFIT TAX (PPT)	283,067,424,138.46	137,658,436,887.16	145,408,987,251.30
NON MINERAL REVENUE				
13	(1) CUSTOMS & EXCISE DUTIES, ETC.	133,029,482,822.02	175,660,718,793.66	-42,631,235,971.64
14	Cost Of Collection - NCS	-9,312,063,797.54	-12,296,250,315.56	2,984,186,518.02
15	LESS REFUNDS - FIRS	-4,000,000,000.00	-4,000,000,000.00	0.00
16	(B) COMPANIES INCOME TAX ETC.	152,372,495,123.20	209,588,849,904.85	-57,216,354,781.65
17	Cost Of Collection - FIRS	-6,120,477,289.01	-8,444,960,810.44	2,324,483,521.43
18	TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT	-180,000,000,000.00	-80,000,000,000.00	-100,000,000,000.00
19	LESS REFUNDS ON COST OF COLLECTION - FIRS	-100,000,000.00	-100,000,000.00	0.00
20	ELECTRONIC MONEY TRANSFER LEVY	8,512,399,100.00	0.00	8,512,399,100.00
21	LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-340,495,964.00	0.00	-340,495,964.00
22	OTHER NON-MINERAL REVENUE	60,000,000,000.00	20,000,000,000.00	40,000,000,000.00
23	VAT FOR DISTRIBUTION	203,960,792,123.30	231,171,362,639.23	-27,210,570,515.93
24	Cost Of Collection - FIRS & NCS (VAT)	-8,158,431,684.93	-9,246,854,505.57	1,088,422,820.64
25	3%VAT FOR NORTH EAST COMMISSION	-5,874,070,813.15	-6,657,735,244.01	783,664,430.86
VAT				
23	VAT FOR DISTRIBUTION	203,960,792,123.30	231,171,362,639.23	-27,210,570,515.93
24	Cost Of Collection - FIRS & NCS (VAT)	-8,158,431,684.93	-9,246,854,505.57	1,088,422,820.64
25	3%VAT FOR NORTH EAST COMMISSION	-5,874,070,813.15	-6,657,735,244.01	783,664,430.86
OTHER NON-MINERAL REVENUE				
22	OTHER NON-MINERAL REVENUE	60,000,000,000.00	20,000,000,000.00	40,000,000,000.00
21	LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-340,495,964.00	0.00	-340,495,964.00
20	ELECTRONIC MONEY TRANSFER LEVY	8,512,399,100.00	0.00	8,512,399,100.00
19	LESS REFUNDS ON COST OF COLLECTION - FIRS	-100,000,000.00	-100,000,000.00	0.00
18	TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT	-180,000,000,000.00	-80,000,000,000.00	-100,000,000,000.00
17	Cost Of Collection - FIRS	-6,120,477,289.01	-8,444,960,810.44	2,324,483,521.43
16	(B) COMPANIES INCOME TAX ETC.	152,372,495,123.20	209,588,849,904.85	-57,216,354,781.65
15	LESS REFUNDS - FIRS	-4,000,000,000.00	-4,000,000,000.00	0.00
14	Cost Of Collection - NCS	-9,312,063,797.54	-12,296,250,315.56	2,984,186,518.02
13	(1) CUSTOMS & EXCISE DUTIES, ETC.	133,029,482,822.02	175,660,718,793.66	-42,631,235,971.64
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
11	13% Derivation Refund on withdrawals from ECA	-27,044,615,059.94	-26,689,279,744.21	-355,335,315.73
10	13% Refunds On Subsidy, Priority Projects And Police Trust Fund 2022	-68,342,868,603.70	-58,341,675,490.14	-10,001,193,113.56
9	Cost of Collection - NUPRC	-10,491,735,278.90	-5,499,429,666.41	-4,992,305,612.49
8	REFUND OF COST OF COLLECTION ON GAS INCOME TO FIRS	0.00	-2,955,662,056.31	2,955,662,056.31
7	ROYALTIES (GAS)	3,045,174,018.71	3,157,178,253.81	-112,004,235.10
6	GAS SALES ROYALTY DPR	147,942,289,927.63	2,457,199,051.18	145,485,090,876.45
5	(D) MISCELLANEOUS OIL REVENUE	528,497,634.45	891,963,258.30	-363,465,623.85
4	(IV) PENALTY FOR GAS FLARED	4,132,811,411.82	3,737,588,893.66	395,222,518.16
3	(11) RENT	150,845,872.91	875,421,277.72	-724,575,404.81
2	(11) ROYALTY (CRUDE)	101,441,031,793.92	120,333,004,324.21	-18,891,972,530.29
1	(1) PETROLEUM PROFIT TAX (PPT)	283,067,424,138.46	137,658,436,887.16	145,408,987,251.30
MINERAL REVENUE				
13	(1) CUSTOMS & EXCISE DUTIES, ETC.	133,029,482,822.02	175,660,718,793.66	-42,631,235,971.64
14	Cost Of Collection - NCS	-9,312,063,797.54	-12,296,250,315.56	2,984,186,518.02
15	LESS REFUNDS - FIRS	-4,000,000,000.00	-4,000,000,000.00	0.00
16	(B) COMPANIES INCOME TAX ETC.	152,372,495,123.20	209,588,849,904.85	-57,216,354,781.65
17	Cost Of Collection - FIRS	-6,120,477,289.01	-8,444,960,810.44	2,324,483,521.43
18	TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT	-180,000,000,000.00	-80,000,000,000.00	-100,000,000,000.00
19	LESS REFUNDS ON COST OF COLLECTION - FIRS	-100,000,000.00	-100,000,000.00	0.00
20	ELECTRONIC MONEY TRANSFER LEVY	8,512,399,100.00	0.00	8,512,399,100.00
21	LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-340,495,964.00	0.00	-340,495,964.00
22	OTHER NON-MINERAL REVENUE	60,000,000,000.00	20,000,000,000.00	40,000,000,000.00
23	VAT FOR DISTRIBUTION	203,960,792,123.30	231,171,362,639.23	-27,210,570,515.93
24	Cost Of Collection - FIRS & NCS (VAT)	-8,158,431,684.93	-9,246,854,505.57	1,088,422,820.64
25	3%VAT FOR NORTH EAST COMMISSION	-5,874,070,813.15	-6,657,735,244.01	783,664,430.86
VAT				
23	VAT FOR DISTRIBUTION	203,960,792,123.30	231,171,362,639.23	-27,210,570,515.93
24	Cost Of Collection - FIRS & NCS (VAT)	-8,158,431,684.93	-9,246,854,505.57	1,088,422,820.64
25	3%VAT FOR NORTH EAST COMMISSION	-5,874,070,813.15	-6,657,735,244.01	783,664,430.86
OTHER NON-MINERAL REVENUE				
22	OTHER NON-MINERAL REVENUE	60,000,000,000.00	20,000,000,000.00	40,000,000,000.00
21	LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-340,495,964.00	0.00	-340,495,964.00
20	ELECTRONIC MONEY TRANSFER LEVY	8,512,399,100.00	0.00	8,512,399,100.00
19	LESS REFUNDS ON COST OF COLLECTION - FIRS	-100,000,000.00	-100,000,000.00	0.00
18	TRANSFER TO NON OIL EXCESS REVENUE ACCOUNT	-180,000,000,000.00	-80,000,000,000.00	-100,000,000,000.00
17	Cost Of Collection - FIRS	-6,120,477,289.01	-8,444,960,810.44	2,324,483,521.43
16	(B) COMPANIES INCOME TAX ETC.	152,372,495,123.20	209,588,849,904.85	-57,216,354,781.65
15	LESS REFUNDS - FIRS	-4,000,000,000.00	-4,000,000,000.00	0.00
14	Cost Of Collection - NCS	-9,312,063,797.54	-12,296,250,315.56	2,984,186,518.02
13	(1) CUSTOMS & EXCISE DUTIES, ETC.	133,029,482,822.02	175,660,718,793.66	-42,631,235,971.64
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
11	13% Derivation Refund on withdrawals from ECA	-27,044,615,059.94	-26,689,279,744.21	-355,335,315.73
10	13% Refunds On Subsidy, Priority Projects And Police Trust Fund 2022	-68,342,868,603.70	-58,341,675,490.14	-10,001,193,113.56
9	Cost of Collection - NUPRC	-10,491,735,278.90	-5,499,429,666.41	-4,992,305,612.49
8	REFUND OF COST OF COLLECTION ON GAS INCOME TO FIRS	0.00	-2,955,662,056.31	2,955,662,056.31
7	ROYALTIES (GAS)	3,045,174,018.71	3,157,178,253.81	-112,004,235.10
6	GAS SALES ROYALTY DPR	147,942,289,927.63	2,457,199,051.18	145,485,090,876.45
5	(D) MISCELLANEOUS OIL REVENUE	528,497,634.45	891,963,258.30	-363,465,623.85
4	(IV) PENALTY FOR GAS FLARED	4,132,811,411.82	3,737,588,893.66	395,222,518.16
3	(11) RENT	150,845,872.91	875,421,277.72	-724,575,404.81
2	(11) ROYALTY (CRUDE)	101,441,031,793.92	120,333,004,324.21	-18,891,972,530.29
1	(1) PETROLEUM PROFIT TAX (PPT)	283,067,424,138.46	137,658,436,887.16	145,408,987,251.30
MINERAL REVENUE				
13	(1) CUSTOMS & EXCISE DUTIES, ETC.	133,029,482,822.02	175,660,718,793.66	-42,631,235,971.64
14	Cost Of Collection - NCS	-9,312,063,797.54	-12,296,250,315.56	2,984,186,518.02
15	LESS REFUNDS - FIRS	-4,000,000,000.00	-4,000,000,000.00	0.00

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



FEDERATION ACCOUNT: September, 2023

Sep 2023

1	EXCHANGE DIFFERENCE	186,405,874,925.48
2	EXCHANGE DIFFERENCE NON MINERAL REVENUE	78,406,840,841.44
3	BALANCE OF INFRASTRUCTURE FUND TO STATES	-78,000,000,000.00
	TOTAL FUNDS AVAILABLE FOR DISTRIBUTION	186,812,715,766.92

PAGE 55

BENEFICIARY	EXCHANGE DIFFERENCE REVENUE		NET SHARE	ECOLOGY SHARE
	MINERAL REVENUE	NON MINERAL REV		
1 .1Federal Government	45.8316%	85,432,794,972.35	52.6800%	214,323,755.27
2 State Governments	23.2464%	43,332,655,308.68	26.7200%	108,707,872.83
3 Local Governments	17.9220%	33,407,660,904.14	20.6000%	83,809,213.34
4 13% Derivation Share	13.0000%	24,232,763,740.31	0.0000%	0.00
Grand Total	100.00%	186,405,874,925.48	100.00%	406,840,841.44
				184,666,660,400.17
				2,146,055,366.75

DISTRIBUTION OF FGN SHARE OF EXCHANGE DIFFERENCE REVENUE

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	.1Federal Government	48.5	78,851,276,732.90	78,851,276,732.90
2	1.46% Deriv. & Ecology FGN Share	1	1,625,799,520.27	1,625,799,520.27
3	FCT-ABUJA	1	1,625,799,520.27	1,625,799,520.27
4	0.72% STABILIZATION ACCOUNT	0.5	812,899,760.13	812,899,760.13
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	2,731,343,194.05	2,731,343,194.05
		52.68	85,647,118,727.62	85,647,118,727.62

GROSS ALLOCATION TO STATE GOVERNMENTS

S/N	STATE	OIL DERIVATION (13%) INDICES (13%)	GROSS DERIVATION ON OIL USING NEW INDICES 13% DERIVATION INDICES (13%)	GAS DERIVATION (13%) INDICES (13%)	GROSS DERIVATION ON GAS USING NEW INDICES 13% DERIVATION INDICES	TOTAL MINERAL REVENUE Sep 2023	S/N
1	ABIA	0.00752204	182,279,895.73	0.00000000	0.00	182,279,895.73	1
2	ADAMAWA	0.00000000	0.00	0.00000000	0.00	0.00	2
3	AKWA IBOM	0.23408757	5,672,588,820.12	0.00000000	0.00	5,672,588,820.12	3
4	ANAMBRA	0.01113469	269,824,413.90	0.00000000	0.00	269,824,413.90	4
5	BAUCHI	0.00000000	0.00	0.00000000	0.00	0.00	5
6	BAYELSA	0.16613026	4,025,795,370.18	0.00000000	0.00	4,025,795,370.18	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	0.32394167	7,850,002,050.05	0.00000000	0.00	7,850,002,050.05	10
11	EBONYI	0.00000000	0.00	0.00000000	0.00	0.00	11
12	EDO	0.03263321	790,792,843.86	0.00000000	0.00	790,792,843.86	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	0.01579090	382,657,056.90	0.00000000	0.00	382,657,056.90	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	0.03921981	950,404,380.07	0.00000000	0.00	950,404,380.07	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	0.16926242	4,101,696,297.39	0.00000000	0.00	4,101,696,297.39	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	0.00027742	6,722,612.12	0.00000000	0.00	6,722,612.12	42
		0%	24,232,763,740.31	0%	0.00	24,232,763,740.32	

GROSS ALLOCATION OF EXCHANGE GAIN DIFFERENCE TO STATE GOVERNMENTS

S/NO	STATE	GROSS STATUTORY	STATES SHARE	ECOLOGY	DERIVATN REVENUE	TOTAL DEDUCTION	TOTAL-NET
1	ABIA	1,072,712,145.04	1,043,806,727.96	28,905,417.08	182,279,895.73	0.00	1,226,086,623.69
2	ADAMAWA	1,141,181,251.90	1,110,430,858.88	30,750,393.02	0.00	0.00	1,110,430,858.88
3	AKWA IBOM	1,151,786,159.59	1,120,750,005.59	31,036,154.00	5,672,588,820.12	0.00	6,793,338,825.70
4	ANAMBRA	1,139,043,383.17	1,108,350,597.40	30,692,785.77	269,824,413.90	0.00	1,378,175,011.29
5	BAUCHI	1,370,307,352.39	1,333,382,902.77	36,924,449.62	0.00	0.00	1,333,382,902.77
6	BAYELSA	1,013,637,955.23	986,324,357.63	27,313,597.60	4,025,795,370.18	0.00	5,012,119,727.81
7	BENUE	1,284,751,725.05	1,250,132,666.60	34,619,058.46	0.00	0.00	1,250,132,666.60
8	BORNO	1,423,320,788.43	1,384,967,833.05	38,352,955.38	0.00	0.00	1,384,967,833.05
9	CROSS RIVER	1,151,982,586.77	1,120,941,139.82	31,041,446.95	0.00	0.00	1,120,941,139.82
10	DELTA	1,183,180,974.28	1,131,837,774.37	31,343,199.91	7,850,002,050.05	0.00	8,981,839,824.42
11	EBONYI	1,024,892,458.46	997,275,595.80	27,616,862.65	0.00	0.00	997,275,595.80
12	EDO	1,071,176,878.00	1,042,312,830.39	28,864,047.61	790,792,843.86	0.00	1,833,105,674.25
13	EKITI	1,024,314,117.62	996,712,839.00	27,601,278.62	0.00	0.00	996,712,839.00
14	ENUGU	1,152,082,010.65	1,121,037,884.61	31,044,126.04	0.00	0.00	1,121,037,884.61
15	GOMBE	1,079,051,331.39	1,049,975,097.91	29,076,233.48	0.00	0.00	1,049,975,097.91
16	IMO	1,191,083,179.11	1,158,988,123.39	32,095,055.72	382,657,056.90	0.00	1,541,645,180.29
17	JIGAWA	1,281,120,449.02	1,246,599,239.32	34,521,209.70	0.00	0.00	1,246,599,239.32
18	KADUNA	1,500,981,613.72	1,460,536,001.37	40,445,612.35	0.00	0.00	1,460,536,001.37
19	KANO	1,817,105,347.50	1,768,141,430.95	48,963,916.55	0.00	0.00	1,768,141,430.95
20	KATSINA	1,408,204,929.58	1,370,259,287.77	37,945,641.82	0.00	0.00	1,370,259,287.77
21	KEBBI	1,209,655,060.12	1,177,059,564.48	32,595,495.63	0.00	0.00	1,177,059,564.48
22	KOGI	1,266,143,664.68	1,232,026,021.03	34,117,643.66	0.00	0.00	1,232,026,021.03
23	KWARA	1,019,747,329.41	992,269,107.96	27,478,221.45	0.00	0.00	992,269,107.96
24	LAGOS	1,534,663,346.90	1,493,310,142.94	41,353,203.96	0.00	0.00	1,493,310,142.94
25	NASSARAWA	1,056,460,424.46	1,027,992,927.99	28,467,496.47	0.00	0.00	1,027,992,927.99
26	NIGER	1,356,976,377.35	1,320,411,145.63	36,565,231.73	0.00	0.00	1,320,411,145.63
27	OGUN	1,064,306,757.89	1,035,627,833.28	28,678,924.61	0.00	0.00	1,035,627,833.28
28	ONDO	1,066,415,266.78	1,037,679,528.00	28,735,740.78	950,404,380.07	0.00	1,988,083,908.07
29	OSUN	1,044,795,899.52	1,016,642,716.60	28,153,182.92	0.00	0.00	1,016,642,716.60
30	OYO	1,284,893,674.82	1,250,270,791.37	34,622,883.45	0.00	0.00	1,250,270,791.37
31	PLATEAU	1,196,278,363.50	1,164,043,308.05	32,235,045.45	0.00	0.00	1,164,043,308.05
32	RIVERS	1,235,472,471.75	1,202,181,297.36	33,291,174.39	4,101,696,297.39	0.00	5,303,877,594.75
33	SOKOTO	1,262,540,706.57	1,228,520,148.61	34,020,557.96	0.00	0.00	1,228,520,148.61
34	TARABA	1,103,513,327.65	1,073,777,938.58	29,735,389.07	0.00	0.00	1,073,777,938.58
35	YOBE	1,137,580,583.37	1,106,927,214.35	30,653,369.01	0.00	0.00	1,106,927,214.35
36	ZAMFARA	1,140,003,297.84	1,109,284,646.10	30,718,651.74	0.00	0.00	1,109,284,646.10
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00
42	SOKU	0.00	0.00	0.00	6,722,612.12	0.00	6,722,612.12
1		43,441,363,181.51	42,270,787,526.92	1,170,575,654.59	24,232,763,740.31	0.00	66,503,551,267.23

GROSS, NET AND ECOLOGICAL REVENUE ALLOCATION TO STATES AND LGCS

SN	2) STATE	3) GROSS ALLOCATION = 26.72%	4) STATES SHARE = 26.0%	5) STATES ECOLOGICAL FUNDS = 0.72%	6) LGCS GROSS= 20.6%	7) LGCS = 20%	8) LGCS ECOLOGICAL FUNDS = 0.6%	TOTAL ECOLOGICAL FUNDS = 5+8	SN
1	ABIA	1,254,992,040.77	1,226,086,623.69	28,905,417.08	695,154,617.88	674,907,395.00	20,247,221.88	49,152,638.95	1
2	ADAMAWA	1,141,181,251.90	1,110,430,858.88	30,750,393.02	876,837,779.51	851,298,815.06	25,538,964.45	56,289,357.47	2
3	AKWA IBOM	6,824,374,979.71	6,793,338,825.71	31,036,154.00	1,167,896,396.91	1,133,879,997.00	34,016,399.91	55,062,553.91	3
4	ANAMBRA	1,408,867,797.07	1,378,175,011.30	30,692,785.77	881,576,303.84	855,899,324.11	25,676,979.72	56,369,765.50	4
5	BAUCHI	1,370,307,352.39	1,333,362,902.77	36,924,449.62	1,000,763,557.81	971,615,104.67	29,148,453.14	66,072,902.76	5
6	BAYELSA	5,039,433,325.41	5,012,119,727.81	27,313,597.60	407,347,399.31	395,482,911.95	11,864,487.36	39,178,084.95	6
7	BENUE	1,284,751,725.05	1,250,132,666.59	34,619,058.46	1,088,985,637.81	1,057,267,609.52	31,718,028.29	66,337,086.75	7
8	BORNO	1,423,320,788.43	1,384,967,833.05	38,352,955.38	1,182,312,059.69	1,147,875,788.11	34,436,273.58	72,789,228.96	8
9	CROSS RIVER	1,151,982,586.77	1,120,941,139.82	31,041,446.95	762,199,346.89	739,999,365.92	22,199,980.98	53,241,427.93	9
10	DELTA	9,013,183,024.33	8,981,839,824.42	31,343,199.91	976,649,146.92	948,203,055.26	28,446,091.66	59,789,291.56	10
11	EBONYI	1,024,892,458.46	997,275,595.81	27,616,862.65	563,825,955.09	547,403,839.90	16,422,115.20	44,038,977.85	11
12	EDO	1,861,969,721.86	1,833,105,674.25	28,864,047.61	747,268,787.64	725,503,677.32	21,765,110.32	50,629,157.93	12
13	EKITI	1,024,314,117.62	996,712,839.00	27,601,278.62	593,358,516.60	576,076,229.71	17,282,286.89	44,883,565.51	13
14	ENUGU	1,152,082,010.65	1,121,037,884.61	31,044,126.04	759,236,197.88	737,122,522.22	22,113,675.67	53,157,801.70	14
15	GOMBE	1,079,051,331.39	1,049,975,097.91	29,076,233.48	520,229,173.06	505,076,867.05	15,152,306.01	44,228,539.49	15
16	IMO	1,573,740,236.01	1,541,645,180.29	32,095,055.72	1,017,545,395.85	987,908,151.31	29,637,244.54	61,732,300.26	16
17	JIGAWA	1,281,120,449.02	1,246,599,239.32	34,521,209.70	1,069,027,243.48	1,037,890,527.65	31,136,715.83	65,657,925.53	17
18	KADUNA	1,500,981,613.72	1,460,536,001.37	40,445,612.35	1,202,222,361.52	1,167,206,176.23	35,016,185.29	75,461,797.63	18
19	KANO	1,817,105,347.50	1,768,141,430.95	48,963,916.55	1,914,041,036.88	1,858,292,268.82	55,748,768.06	104,712,684.61	19
20	KATSINA	1,408,204,929.58	1,370,259,287.77	37,945,641.82	1,457,192,021.10	1,414,749,535.04	42,442,486.05	80,388,127.87	20
21	KEBBI	1,209,655,060.12	1,177,059,564.49	32,595,495.63	919,644,579.04	892,858,814.61	26,785,764.44	59,381,260.07	21
22	KOGI	1,266,143,664.68	1,232,026,021.02	34,117,643.66	950,520,035.04	922,834,985.48	27,685,049.56	61,802,693.22	22
23	KWARA	1,019,747,329.41	992,289,107.96	27,478,221.45	672,592,486.94	653,002,414.50	19,590,072.44	47,068,293.89	23
24	LAGOS	1,534,663,346.90	1,493,310,142.94	41,353,203.96	1,145,758,737.65	1,112,387,123.93	33,371,613.72	74,724,817.68	24
25	NASSARAWA	1,056,460,424.46	1,027,982,927.99	28,467,496.47	600,068,422.60	582,590,701.56	17,477,721.05	45,945,217.51	25
26	NIGER	1,356,976,377.35	1,320,411,145.63	36,565,231.73	792,355,354.92	1,078,330,449.21	32,349,913.48	68,915,145.20	26
27	OGUN	1,064,308,757.89	1,035,627,833.28	28,678,924.61	792,355,354.92	769,277,043.61	23,078,311.31	51,757,235.92	27
28	ONDO	2,016,819,648.85	1,988,083,908.07	28,735,740.78	755,749,483.94	734,708,236.84	22,041,247.11	50,776,987.88	28
29	OSUN	1,044,795,899.52	1,016,642,716.60	28,153,182.92	1,025,036,309.06	995,180,882.58	29,855,426.48	58,008,609.40	29
30	OYO	1,284,893,674.82	1,250,270,791.37	34,622,883.45	1,293,003,326.11	1,255,343,035.06	37,660,291.05	72,283,174.50	30
31	PLATEAU	1,196,278,353.50	1,164,043,308.05	32,235,045.45	810,539,841.19	786,931,894.65	23,607,956.54	55,843,001.99	31
32	RIVERS	5,337,168,769.14	5,303,877,594.75	33,291,174.39	1,004,709,066.97	975,445,696.09	29,263,370.88	62,554,545.27	32
33	SOKOTO	1,262,540,706.57	1,228,520,148.61	34,020,557.96	1,011,897,535.23	982,424,791.48	29,472,743.74	63,493,301.71	33
34	TARABA	1,103,513,327.65	1,073,777,938.58	29,735,389.07	758,420,588.02	736,330,667.98	22,089,920.04	51,925,309.11	34
35	YOBE	1,137,580,583.37	1,106,927,214.36	30,653,369.01	762,525,435.26	740,315,956.56	22,209,478.70	52,862,847.71	35
36	ZAMFARA	1,140,003,297.84	1,109,284,646.10	30,718,651.74	688,992,704.16	668,924,955.49	20,067,748.66	50,786,400.40	36
37	FCT-ABUJA	0.00	0.00	0.00	304,306,912.98	295,443,604.84	8,863,308.15	8,863,308.15	37
42	SOKU	6,722,612.12	6,722,612.12	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
		67,674,126,921.83	66,503,551,267.24	1,170,575,654.59	33,491,470,117.48	32,515,990,405.32	975,479,712.16	2,146,055,366.75	

ROSS SUMMARY Distribution of N=264,812,715,766.93 Being Distribution of Exchange Gain for the Month of September, 2023.

1	2	3	4	5	6	7	8	9
NO	STATES	NO OF LGOVTS	STATES GROSS	NET STAT + MIN REV LESS ECOLOGY	LGCs GROSS REVENUE	LGCs NET STAT. LESS ECOLOGY	TOTAL PAID (5+7)	SNO

1	ABIA	17	1,254,992,040.77	1,226,086,623.69	695,144,617.88	674,907,396.00	1,900,994,019.89	1
2	ADAMAWA	21	1,141,181,251.90	1,110,430,858.88	876,837,779.51	851,298,815.06	1,961,729,673.95	2
3	AKWA IBOM	31	6,824,374,979.71	6,793,338,825.71	1,167,866,396.91	1,133,879,997.00	7,927,218,822.71	3
4	ANAMBRA	21	1,408,867,797.07	1,378,175,011.30	881,576,303.84	855,889,324.11	2,234,074,335.41	4
5	BAUCHI	20	1,370,307,352.39	1,333,382,902.77	1,000,763,657.81	971,615,104.67	2,304,998,007.45	5
6	BAYELSA	8	5,039,433,325.41	5,012,119,727.81	407,347,399.31	395,482,911.95	5,407,602,639.77	6
7	BENUE	23	1,284,751,725.05	1,250,132,666.59	1,088,985,637.81	1,057,267,609.52	2,307,400,276.12	7
8	BORNO	27	1,423,320,788.43	1,384,967,833.05	1,182,312,059.69	1,147,875,786.11	2,532,843,619.16	8
9	CROSS RIVER	18	1,151,982,566.77	1,120,941,139.82	762,199,346.89	739,999,365.92	1,860,940,505.74	9
10	DELTA	25	9,013,183,024.33	8,981,639,824.42	976,649,146.92	948,203,055.26	9,930,042,879.68	10
11	EBONYI	13	1,024,892,458.46	997,275,595.81	563,825,955.09	547,403,839.90	1,544,679,435.70	11
12	EDO	18	1,861,989,721.86	1,833,105,674.25	747,268,787.64	725,503,677.32	2,558,609,351.57	12
13	EKITI	16	1,024,314,117.62	996,712,839.00	593,358,516.60	576,076,229.71	1,572,789,068.71	13
14	ENUGU	17	1,152,082,010.65	1,121,037,884.61	759,236,197.88	737,122,552.22	1,858,160,406.83	14
15	GOMBE	11	1,079,051,331.39	1,049,975,097.91	520,229,173.06	505,076,867.05	1,555,051,964.96	15
16	IMO	27	1,573,740,236.01	1,541,645,180.29	1,017,545,395.85	987,908,151.31	2,529,553,331.59	16
17	JIGAWA	27	1,281,120,449.02	1,246,599,239.32	1,069,027,243.48	1,037,890,527.65	2,284,489,766.96	17
18	KADUNA	23	1,500,981,613.72	1,460,536,001.37	1,202,222,361.52	1,167,206,176.23	2,627,742,177.60	18
19	KANO	44	1,817,105,347.50	1,768,141,430.95	1,914,041,036.88	1,858,292,268.82	3,626,433,699.77	19
20	KATSINA	34	1,408,204,929.58	1,370,259,287.77	1,457,192,021.10	1,414,749,535.04	2,765,008,822.81	20
21	KEBBI	21	1,209,655,060.12	1,177,059,564.49	919,644,579.04	892,858,814.61	2,069,918,379.09	21
22	KOGI	21	1,266,143,664.68	1,232,026,021.02	950,520,036.04	922,634,985.48	2,154,861,006.50	22
23	KWARA	16	1,019,747,329.41	992,269,107.96	672,592,486.94	653,002,414.50	1,645,271,522.46	23
24	LAGOS	20	1,534,663,346.90	1,493,310,142.94	1,145,758,737.65	1,112,387,123.93	2,605,697,266.88	24
25	NASSARAWA	13	1,056,460,424.46	1,027,992,927.99	800,068,422.60	582,590,701.56	1,610,583,629.55	25
26	NIGER	25	1,356,976,377.35	1,320,411,145.63	1,110,680,362.68	1,078,330,449.21	2,398,741,594.83	26
27	OGUN	20	1,064,306,757.89	1,035,627,833.28	792,355,354.92	769,277,043.61	1,804,904,876.89	27
28	ONDO	18	2,016,819,648.85	1,988,083,908.07	756,749,483.94	734,708,236.84	2,722,792,144.91	28
29	OSUN	30	1,044,958,899.52	1,016,642,716.60	1,255,036,309.06	995,180,882.59	2,011,823,599.18	29
30	OYO	33	1,284,893,674.82	1,250,270,791.37	1,293,003,326.11	1,255,343,035.06	2,505,613,826.42	30
31	PLATEAU	17	1,196,278,353.50	1,164,043,308.05	810,539,841.19	786,931,884.65	1,950,975,192.70	31
32	RIVERS	23	5,337,168,769.14	5,303,877,594.75	1,004,709,066.97	975,445,696.09	6,279,323,290.84	32
33	SOKOTO	23	1,262,540,706.57	1,228,520,148.61	1,011,897,535.23	982,424,791.48	2,210,944,940.09	33
34	TARABA	16	1,103,513,327.65	1,073,777,938.58	758,420,588.02	736,330,667.98	1,810,108,606.56	34
35	YOBE	17	1,137,580,583.37	1,106,927,214.36	762,525,435.26	740,315,956.56	1,847,243,170.92	35
36	ZAMFARA	14	1,140,003,297.84	1,109,284,646.10	688,992,704.16	668,924,955.49	1,778,209,601.60	36
37	ACT-ABUJA	6	0.00	0.00	304,306,912.98	295,443,604.84	295,443,604.84	37
38	SOKU	0	6,722,612.12	6,722,612.12	0.00	0.00	6,722,612.12	38
39	ACT-ABUJA	6	1,625,799,520.27	1,625,799,520.27	0.00	0.00	1,625,799,520.27	39
40	Federal Government	0	84,021,319,207.35	84,021,319,207.35	0.00	0.00	84,021,319,207.35	40
41	0.05% POLICE COMMISSION	0	0.00	78,000,000,000.00	0.00	0.00	78,000,000,000.00	41
42	ECOLOGICAL FUNDS DISTRIB	0	0.00	1,170,575,654.59	0.00	975,479,712.16	264,812,715,766.93	42
			6	85,647,118,727.62	164,817,694,382.21	0.00	975,479,712.16	
				153,321,245,649.45	231,321,245,649.45	33,491,470,117.48	33,491,470,117.48	
				TOTAL FUNDS::: 264,812,715,766.92				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 October, 2023. (September, 2023 Account).

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

	=N=
Amount to be due for the month September, 2023	11,447,883,086.81
GRAND TOTAL	11,447,883,086.81


ZANNA-BRAHIM AMSA
 BANKING SERVICES DEPT.


HALIDU SAYUTI YAHAYA
 BANKING SERVICES DEPT.


HUSSAINI
 BANKING

64

Distribution of ELECTRONIC MONEY TRANSFER LEVY (EMTL)

DESCRIPTION	EMTLEVY CM	EMTLEVY PM	VARIANCE
ELECTRONIC MONEY TRANSFER LEVY	11,447,883,086.81	14,690,602,279.89	-3,242,719,193.08
LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-457,915,323.47	-587,624,091.20	129,708,767.73
	<u>10,989,967,763.34</u>	<u>14,102,978,188.69</u>	<u>-3,113,010,425.35</u>

DISTRIBUTION OF EMTLEVY TO THE THREE TIRES OF GOVERNMENT

.1Federal Government	15.00%	1,648,495,164.50	2,115,446,728.30	-466,951,563.80
Local Governments	35.00%	3,846,488,717.17	4,936,042,366.04	-1,089,553,648.87
State Governments	50.00%	5,494,983,881.67	7,051,489,094.35	-1,556,505,212.68
	<u>100.00%</u>	<u>10,989,967,763.34</u>	<u>14,102,978,188.69</u>	<u>-3,113,010,425.35</u>
		<u>10,989,967,763.34</u>	<u>14,102,978,188.69</u>	<u>-3,113,010,425.35</u>

Distribution of FGN ELECTRONIC MONEY TRANSFER LEVY (EMT)

DESCRIPTION		
.1Federal Government	14	1,538,595,486.87
FCT-ABUJA	1	109,899,677.63
	<u>15.00</u>	<u>1,648,495,164.50</u>

65

DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO LOCAL

GOVERNMENTS

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

Sep 2023 Aug 2023

1	ABIA	42,241,801.16	23,363,583.62	19,358,508.62	84,963,893.40	108,411,497.31
2	ADAMAWA	52,181,048.49	26,117,931.81	7,125,920.19	85,424,900.49	109,687,005.10
3	AKWA IBO	77,029,166.82	32,318,327.36	10,348,342.50	119,695,836.68	152,983,343.98
4	ANAMBRA	52,181,048.49	34,476,813.27	36,837,090.33	123,494,952.09	156,893,627.18
5	BAUCHI	49,696,236.66	38,305,614.64	6,041,836.42	94,043,687.71	121,096,425.52
6	BAYELSA	19,878,494.66	14,042,540.97	5,447,301.96	39,368,337.59	50,338,665.10
7	BENUE	57,150,672.15	34,783,590.26	8,473,831.83	100,408,094.25	129,060,974.92
8	BORNO	67,089,919.49	34,222,575.51	8,773,608.68	110,086,103.68	141,058,978.46
9	CROSS RIV	44,726,612.99	23,816,733.43	8,503,566.49	77,046,912.91	99,116,497.58
10	DELTA	62,120,295.82	33,787,274.04	37,896,344.17	133,803,914.03	170,368,594.69
11	EBONYI	32,302,553.83	17,918,415.77	5,680,728.82	55,901,698.41	71,362,642.08
12	EDO	44,726,612.99	26,532,037.87	32,789,669.14	104,048,320.00	134,232,730.87
13	EKITI	39,756,989.32	19,655,524.38	7,088,062.60	66,500,576.30	86,122,967.62
14	ENUGU	42,241,801.16	26,853,274.90	19,812,698.17	88,907,774.22	113,413,392.72
15	FCT-ABUJA	14,908,871.00	11,584,524.58	51,479,096.39	77,972,491.97	91,381,298.93
16	GOMBE	27,332,930.16	19,405,458.10	4,260,922.78	50,999,311.04	65,441,929.48
17	IMO	67,089,919.49	32,439,440.46	18,115,592.21	117,644,952.16	149,861,003.36
18	JIGAWA	67,089,919.49	35,850,409.46	3,703,215.80	106,643,544.75	136,786,091.13
19	KADUNA	57,150,672.15	50,012,942.34	21,664,206.82	128,827,821.31	163,957,572.39
20	KANO	109,331,720.64	77,359,391.83	28,123,728.53	214,814,841.00	275,042,855.09
21	KATSINA	84,483,602.32	47,754,208.98	7,923,884.24	140,161,695.53	180,997,669.91
22	KEBBI	52,181,048.49	26,699,358.79	4,547,079.47	83,427,486.74	107,313,625.38
23	KOGI	52,181,048.49	27,027,957.73	9,195,363.81	88,404,370.03	113,756,953.60
24	KWARA	39,756,989.32	19,547,337.92	13,027,381.45	72,331,708.70	91,471,456.26
25	LAGOS	49,696,236.66	74,307,879.20	210,309,854.89	334,313,970.74	449,739,560.05
26	NASSARAWA	32,302,553.83	15,360,902.13	8,871,716.45	56,535,172.40	71,201,302.11
27	NIGER	62,120,295.82	32,565,986.38	11,351,139.88	106,037,422.08	135,342,315.29
28	OGUN	49,696,236.66	30,734,566.02	30,658,861.03	111,089,663.71	141,717,952.07
29	ONDO	44,726,612.99	28,367,918.26	14,242,074.67	87,336,605.92	112,261,294.95
30	OSUN	74,544,354.98	28,223,738.35	14,326,043.96	117,094,137.29	150,674,820.75
31	OYO	81,998,790.48	46,097,248.86	36,320,930.35	164,416,969.70	210,641,466.08
32	PLATEAU	42,241,801.16	26,205,409.25	11,796,112.47	80,243,322.89	102,664,683.50
33	RIVERS	57,150,672.15	42,748,613.01	35,741,042.74	135,640,327.90	171,016,367.46
34	SOKOTO	57,150,672.15	30,478,184.81	6,445,093.67	94,073,950.64	120,539,921.59
35	TARABA	39,756,989.32	18,967,345.41	4,878,657.84	63,602,992.58	81,390,860.04
36	YOBE	42,241,801.16	19,139,274.74	4,463,433.34	65,844,509.24	84,895,968.29
37	ZAMFARA	34,787,365.66	26,874,280.70	3,674,800.75	65,336,447.11	83,798,055.17
Grand Total		1,923,244,358.58	1,153,946,615.15	769,297,743.43	3,846,488,717.17	4,936,042,366.04

DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO STATE GOVERNMENTS

50% POPULATION 30% DERIVATION 20% GROSS SNO

Sep 2023 Aug 2023

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
1ABIA	76,319,220.58	3,371,5015	33,715,014.66	2.696852%	29,638,319.73	139,672,554.97	177,941,979																												
ZADAMAWA	76,319,220.58	3,768,9700	37,689,699.84	0.992719%	10,909,946.89	124,918,867.31	160,270,784																												
3AKWA IBOM	76,319,220.58	4,663,7232	46,637,232.47	1.441637%	15,843,549.20	138,800,002.25	176,990,141																												
4ANAMBRA	76,319,220.58	4,975,2054	49,752,053.61	5.131810%	56,398,428.33	182,469,702.52	231,080,403																												
5BAUCHI	76,319,220.58	5,527,7237	55,277,237.42	0.841694%	9,250,189.82	140,846,647.82	181,259,901																												
6BAYELSA	76,319,220.58	2,028,4206	20,264,206.14	0.758669%	8,339,943.96	104,923,370.68	134,269,300																												
7BENUE	76,319,220.58	5,019,4751	50,194,750.70	1.180498%	12,973,630.47	139,487,601.75	179,163,958																												
8BORNO	76,319,220.58	4,938,5174	49,385,173.68	1.222260%	13,432,595.68	139,136,989.94	178,069,395																												
9CROSS RIV	76,319,220.58	3,436,8936	34,368,936.27	1.184640%	13,019,154.90	123,707,311.76	158,964,741																												
10DELTA	76,319,220.58	4,875,7008	48,757,008.25	5.279376%	58,020,170.20	183,096,399.04	232,238,154																												
11EBONYI	76,319,220.58	2,585,7320	25,857,319.66	0.791388%	8,697,325.82	110,873,866.07	141,608,907																												
12EDO	76,319,220.58	3,828,7279	38,287,279.05	4.567960%	50,201,733.86	164,808,233.49	211,970,025																												
13EKITI	76,319,220.58	2,836,4069	28,364,068.77	0.987445%	10,851,986.05	115,535,275.40	149,323,124																												
14ENUGU	76,319,220.58	3,875,0843	38,750,842.82	2.760126%	30,333,694.32	145,403,757.72	185,198,591																												
15GOMBE	76,319,220.58	2,800,3209	28,003,208.53	0.593593%	6,523,570.29	110,845,999.40	142,160,859																												
16IMO	76,319,220.58	4,681,2006	46,812,005.74	2.523700%	27,735,386.26	150,866,612.58	191,588,318																												
17JIGAWA	76,319,220.58	5,173,4233	51,734,233.06	0.515899%	5,669,708.14	133,723,161.79	171,434,655																												
18KADUNA	76,319,220.58	7,217,1595	72,171,594.54	3.018061%	33,168,396.43	181,659,211.55	230,652,964																												
19KANO	76,319,220.58	11,163,4117	111,634,117.08	3.917943%	43,058,072.00	231,011,409.66	294,991,064																												
20KATSINA	76,319,220.58	6,891,2110	68,912,110.47	1.103884%	12,131,648.11	157,362,979.16	203,511,999																												
21KEBBI	76,319,220.58	3,852,8733	38,528,732.89	0.633458%	6,961,682.72	121,809,636.19	156,616,025																												
22KOGI	76,319,220.58	3,900,2920	39,002,920.35	1.281015%	14,078,312.44	129,400,453.36	166,357,776																												
23KWARA	76,319,220.58	2,820,7949	28,207,949.40	1.814857%	19,945,219.14	124,472,389.12	157,445,590																												
24LAGOS	76,319,220.58	10,723,0606	107,230,606.26	29.298466%	321,989,200.90	505,539,027.74	676,320,443																												
25NASSARAW	76,319,220.58	2,216,6678	22,166,678.23	1.235927%	13,582,800.92	112,068,699.72	141,605,999																												
26NIGER	76,319,220.58	4,699,4619	46,994,618.89	1.581338%	17,378,854.93	140,692,694.40	179,228,053																												
27OGUN	76,319,220.58	4,435,1772	44,351,772.43	4.271115%	46,939,417.88	167,610,410.89	213,253,093																												
28ONDO	76,319,220.58	4,093,6562	40,936,561.58	1.984077%	21,804,942.26	139,060,724.42	178,471,614																												
29OSUN	76,319,220.58	4,072,8502	40,728,501.56	1.995775%	21,933,501.17	138,981,223.31	178,712,197																												
30OYO	76,319,220.58	6,652,1020	66,521,020.33	5.059903%	55,608,175.60	198,448,416.50	253,466,775																												
31PLATEAU	76,319,220.58	3,781,5935	37,815,934.89	1.643328%	18,060,118.16	132,195,273.63	168,956,905																												
32RIVERS	76,319,220.58	6,168,8743	61,688,743.36	4.979119%	54,720,354.38	192,728,318.32	242,046,093																												
33SOKOTO	76,319,220.58	4,398,1799	43,981,799.38	0.897872%	9,867,585.91	130,168,605.87	166,646,839																												
34TARABA	76,319,220.58	2,737,0986	27,370,986.36	0.679650%	7,469,336.80	111,159,543.74	142,210,837																												
35YOBE	76,319,220.58	2,761,9090	27,619,090.41	0.621805%	6,833,618.59	110,771,929.58	142,674,553																												
36ZAMFARA	76,319,220.58	3,878,1155	38,781,155.42	0.511940%	5,626,204.05	120,726,580.05	154,787,042																												
und Total	2,747,491,940.84	164,849,52	1,648,495,164.50	100.00%	1,098,996,776.33	5,494,983,881.67	7,051,489,094.34																												

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS =N=766057982 IS NOT INCLUDED IN THIS TABLE

68

Emerging & Special Tax Dept:	Revenue Accounting Dept:	Approved by:
Prepared by: _____	Checked by: IYEN O. EUGENE	Executive Chairman FIRS: ZACCH ADEDEJI (PHD)
Signature: _____	Signature: _____	Signature: _____
Date: 17/10/2023	Date: 17/10/2023	Date: 17/10/2023
Checked by: _____	Counter Reviewed by: MUNIR MUHAMMAD	
Signature: _____	Signature: _____	
Date: 17/10/2023	Date: 17/10/2023	

S/N	STATE	AMOUNT	% of Collection for Derivation
1	Abia	288,073,045.00	2.52
2	Adamawa	106,040,479.00	0.93
3	Akwa Ibom	153,993,192.00	1.35
4	Anambra	548,170,987.00	4.79
5	Bauchi	89,908,280.00	0.79
6	Bayelsa	81,061,041.00	0.71
7	Benue	126,098,688.00	1.10
8	Borno	130,559,653.00	1.14
9	Cross River	126,541,168.00	1.11
10	Delta	563,933,693.00	4.93
11	Ebonyi	84,534,655.00	0.74
12	Edo	487,941,505.00	4.26
13	Ekiti	105,477,122.00	0.92
14	Enugu	294,831,818.00	2.58
15	FCT	766,057,982.00	6.69
16	Gombe	63,406,589.00	0.55
17	Imo	269,577,265.00	2.35
18	Jigawa	55,107,378.00	0.48
19	Kaduna	322,384,030.00	2.82
20	Kano	418,507,865.00	3.66
21	Katsina	117,914,944.00	1.03
22	Kebbi	67,664,873.00	0.59
23	Kogi	136,835,771.00	1.20
24	Kwara	193,859,843.00	1.69
25	Lagos	3,129,610,935.81	27.34
26	Nasarawa	132,019,590.00	1.15
27	Niger	168,915,772.00	1.48
28	Ogun	456,233,051.00	3.99
29	Ondo	211,935,635.00	1.85
30	Osun	213,185,178.00	1.86
31	Oyo	540,490,035.00	4.72
32	Plateau	175,537,388.00	1.53
33	Rivers	531,860,755.00	4.65
34	Sokoto	95,909,132.00	0.84
35	Taraba	72,599,075.00	0.63
36	Yobe	66,420,139.00	0.58
37	Zamfara	54,684,535.00	0.48
		11,447,883,086.81	100.00

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

...It pays to pay your tax



NON IMPORT EMT COLLECTION FOR THE MONTH

COLLECTIONS INDICES FOR DERIVATION COLLECTIONS

SN STATE

SN	STATE	Sep 2023	Aug 2023
1	ABIA	288,073,045.00	2,5164
2	ADAMAWA	106,040,479.00	0.9263
3	AKWA IBOM	153,993,192.00	1.3452
4	ANAMBRA	548,170,987.00	4.7884
5	BAUCHI	89,908,280.00	0.7854
6	BAYELSA	81,061,041.00	0.7081
7	BENUE	126,098,688.00	1.1015
8	BORNO	130,559,653.00	1.1405
9	CROSS RIVER	126,541,168.00	1.1054
10	DELTA	563,933,693.00	4.9261
11	EBONYI	84,534,655.00	0.7384
12	EDO	487,941,505.00	4.2623
13	EKITI	105,477,122.00	0.9214
14	ENUGU	294,831,818.00	2.5754
15	GOMBE	63,406,589.00	0.5539
16	IMO	269,577,265.00	2.3548
17	JIGAWA	55,107,378.00	0.4814
18	KADUNA	322,384,030.00	2.8161
19	KANO	418,507,865.00	3.6558
20	KATSINA	117,914,944.00	1.0300
21	KEBBI	67,664,873.00	0.5911
22	KOGI	136,835,771.00	1.1953
23	KWARA	193,859,843.00	1.6934
24	LAGOS	3,129,610,935.81	27.3379
25	NASSARAWA	132,019,590.00	1.1532
26	NIGER	168,915,772.00	1.4755
27	OGUN	456,233,051.00	3.9853
28	ONDO	211,935,635.00	1.8513
29	OSUN	213,185,178.00	1.8622
30	OYO	540,490,035.00	4.7213
31	PLATEAU	175,537,388.00	1.5334
32	RIVERS	531,860,755.00	4.6459
33	SOKOTO	95,909,132.00	0.8378
34	TARABA	72,599,075.00	0.6342
35	YOBE	66,420,139.00	0.5802
36	ZAMFARA	54,684,535.00	0.4777
37	FCT-ABUJA	766,057,982.00	6.6917
Grand Total		11,447,883,086.81	100.00
		11,447,883,086.81	100.00

SOURCE: FEDERAL INLAND REVENUE SERVICE- EMT DIRECTORATE

Page 4

DBS

19 October 2023

69

ELECTRONIC MONEY TRANSFER LEVY

JANUARY - DECEMBER 2023

ACCOUNT NO 3000109444

MONTHS	AMOUNT EMTL (N)
JANUARY	13,798,911,192.75
FEBRUARY	12,130,035,304.85
MARCH	15,091,626,492.78
APRIL	15,121,436,356.39
MAY	14,969,236,643.06
JUNE	11,913,149,875.06
JULY	13,374,385,212.87
AUGUST	14,690,602,279.89
SEPTEMBER	11,447,883,086.81
OCTOBER	
NOVEMBER	
DECEMBER	
TOTAL	122,537,266,444.46

Prepared by: 

Checked by:  70

 Authorised by: