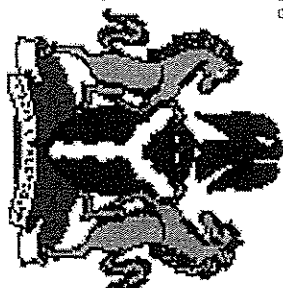


OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

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

FEDERATION ACCOUNT: December, 2022



1	EXCHANGE DIFFERENCE	Dec 2022
		22,260,300,083.65
2	EXCHANGE DIFFERENCE NON MINERAL REVENUE	2,580,426,551.86
	TOTAL FUNDS AVAILABLE FOR DISTRIBUTION	24,840,726,635.51

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BENEFICIARY	EXCHANGE DIFFERENCE REVENUE		NET SHARE	ECOLOGY SHARE
	MINERAL REVENUE	NON MINERAL REV		
1 .1Federal Government	45.8316%	10,202,261,693.14	52.6800%	1,359,368,707.52
2 State Governments	23.2464%	5,174,718,398.65	26.7200%	689,489,974.66
3 Local Governments	17.9220%	3,989,490,980.99	20.6000%	531,567,869.68
4 13% Derivation Share	13.0000%	2,893,839,010.87	0.0000%	0.00
Grand Total	100.00%	22,260,300,083.65	100.00%	2,580,426,551.86
				24,551,027,718.86
				289,698,916.65

DISTRIBUTION OF FGN SHARE OF EXCHANGE DIFFERENCE REVENUE

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	.1Federal Government	48.5	10,644,240,497.95	10,644,240,497.95
2	1.46% Deriv. & Ecology FGN Share	1	219,468,876.25	219,468,876.25
3	FCT-ABUJA	1	219,468,876.25	219,468,876.25
4	0.72% STABILIZATION ACCOUNT	0.5	109,734,438.12	109,734,438.12
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	368,707,712.09	368,707,712.09
		52.68	11,561,620,400.66	11,561,620,400.66

16 January 2023

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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 Dec 2022	S/N
1	ABIA	0.00441781	12,784,444.81	0.00000000	0.00	12,784,444.81	1
2	ADAMAWA	0.00000000	0.00	0.00000000	0.00	0.00	2
3	AKWA IBOM	0.29864261	864,223,624.42	0.00000000	0.00	864,223,624.42	3
4	ANAMBRA	0.00945160	27,351,401.27	0.00000000	0.00	27,351,401.27	4
5	BAUCHI	0.00000000	0.00	0.00000000	0.00	0.00	5
6	BAYELSA	0.16707009	483,473,943.41	0.00000000	0.00	483,473,943.41	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	0.26861164	777,318,855.34	0.00000000	0.00	777,318,855.34	10
11	EBONYI	0.00000000	0.00	0.00000000	0.00	0.00	11
12	EDO	0.02706980	78,335,630.23	0.00000000	0.00	78,335,630.23	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	0.01665357	48,192,755.46	0.00000000	0.00	48,192,755.46	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	0.03804275	110,089,603.00	0.00000000	0.00	110,089,603.00	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	0.17004013	492,068,752.93	0.00000000	0.00	492,068,752.93	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
		0%	2,893,839,010.87	0%	0.00	2,893,839,010.87	

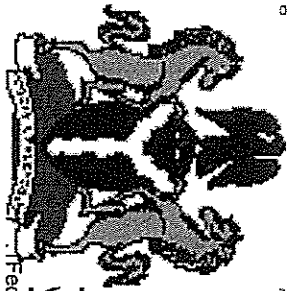
GROSS, NET AND ECOLOGICAL REVENUE ALLOCATION TO STATES AND LGCS

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	157,591,308.19	153,689,326.84	3,901,981.35	93,839,862.11	91,106,662.24	2,733,199.87	6,635,181.22	1
2	ADAMAWA	154,049,600.72	149,898,563.57	4,151,037.15	118,365,517.84	114,917,978.49	3,447,539.35	7,598,576.50	2
3	AKWA IBOM	1,019,704,795.97	1,015,515,183.56	4,189,612.41	167,655,914.28	153,063,994.45	4,591,919.83	8,781,532.24	3
4	ANAMBRA	181,112,408.20	176,969,147.53	4,143,260.67	119,005,177.65	115,539,007.42	3,466,170.22	7,609,430.89	4
5	BAUCHI	184,979,642.93	179,995,161.53	4,984,481.40	135,094,426.27	131,159,637.16	3,934,789.11	8,919,270.51	5
6	BAYELSA	620,306,302.00	616,619,202.52	3,687,099.48	54,988,376.40	53,386,773.20	1,601,603.20	5,288,702.68	6
7	BENUE	173,430,373.08	168,757,099.55	4,673,273.53	147,003,644.18	142,721,984.84	4,281,659.54	8,954,933.07	7
8	BORNO	192,135,998.37	186,958,681.05	5,177,317.32	159,801,904.10	154,953,304.95	4,848,599.15	9,825,916.47	8
9	CROSS RIVER	155,507,687.52	151,317,360.61	4,190,326.91	102,899,320.76	99,893,515.31	2,996,805.46	7,187,132.37	9
10	DELTA	934,338,228.34	930,107,167.39	4,231,060.96	131,839,189.33	127,999,212.94	3,839,976.39	8,071,037.34	10
11	EBONYI	138,351,619.20	134,623,561.56	3,728,037.64	76,111,628.29	73,894,784.75	2,216,843.54	5,944,881.19	11
12	EDO	222,935,245.83	219,038,849.00	3,896,396.83	100,874,824.38	97,936,722.69	2,938,101.68	6,834,498.51	12
13	EKITI	138,273,548.19	134,547,614.26	3,725,933.93	80,098,268.71	77,765,309.43	2,332,959.28	6,058,893.22	13
14	ENUGU	155,521,108.89	151,330,420.33	4,190,688.56	102,490,321.27	99,505,166.28	2,985,154.99	7,175,843.55	14
15	GOMBE	145,662,598.72	141,737,558.63	3,925,040.09	70,226,439.72	68,181,009.43	2,045,430.28	5,970,470.37	15
16	IMO	208,978,684.83	204,646,129.85	4,332,554.98	137,356,829.29	133,359,057.56	4,000,771.73	8,333,326.71	16
17	JIGAWA	172,940,182.22	168,280,117.43	4,660,064.79	144,309,433.53	140,106,246.15	4,203,187.38	8,863,252.17	17
18	KADUNA	202,619,538.22	197,159,730.30	5,459,807.92	162,288,622.67	157,562,740.46	4,726,882.21	10,186,690.13	18
19	KANO	245,293,508.62	238,683,803.30	6,609,705.32	258,378,988.44	250,853,386.84	7,525,601.61	14,135,306.93	19
20	KATSINA	190,095,488.14	184,973,154.63	5,122,333.51	186,708,321.88	190,978,993.28	5,729,368.60	10,851,702.11	20
21	KEBBI	163,292,972.71	158,892,862.67	4,400,110.04	124,144,065.61	120,528,219.04	3,615,846.57	8,015,965.61	21
22	KOGI	170,918,445.84	166,312,868.98	4,605,586.86	128,311,985.17	124,574,742.89	3,737,242.29	8,342,829.15	22
23	KWARA	137,657,071.28	133,947,749.00	3,709,322.28	90,794,169.54	88,149,679.16	2,644,490.37	6,353,812.65	23
24	LAGOS	207,166,280.94	201,583,956.00	5,582,324.94	154,667,521.71	150,162,642.44	4,504,879.27	10,087,204.21	24
25	NASSARAWA	142,613,021.63	138,770,155.78	3,842,865.85	81,004,048.00	78,644,706.80	2,359,341.20	6,202,207.06	25
26	NIGER	183,180,076.56	178,244,086.49	4,935,990.09	149,932,244.43	145,565,285.85	4,366,958.58	9,302,948.66	26
27	OGUN	143,672,208.80	139,800,801.98	3,871,406.82	106,961,121.08	103,845,748.62	3,115,372.46	6,986,779.28	27
28	ONDO	254,046,442.53	250,167,966.02	3,879,076.51	102,154,636.39	99,179,258.63	2,975,377.76	6,854,464.27	28
29	OSUN	141,038,411.63	137,237,975.39	3,800,436.24	138,371,037.79	134,340,813.39	4,030,224.40	7,830,660.64	29
30	OYO	173,449,535.07	168,775,745.20	4,673,789.87	174,544,267.87	168,460,464.24	5,083,813.63	9,757,803.49	30
31	PLATEAU	161,487,232.99	157,135,780.60	4,351,452.39	109,415,869.47	106,228,989.49	3,186,869.98	7,538,322.37	31
32	RIVERS	668,846,852.95	654,352,832.29	4,494,020.66	135,627,035.89	131,676,733.87	3,950,302.02	8,444,322.68	32
33	SOKOTO	170,432,077.65	165,839,586.52	4,592,481.13	136,597,416.94	132,618,581.40	3,978,565.54	8,571,046.68	33
34	TARABA	148,964,756.88	144,950,736.29	4,014,020.39	102,380,220.99	99,398,272.81	2,981,948.18	6,995,968.57	34
35	YOBE	153,563,541.60	149,425,801.86	4,137,939.74	102,934,339.87	99,936,262.30	2,998,087.57	7,136,027.31	35
36	ZAMFARA	153,890,587.11	149,743,834.76	4,146,752.35	93,008,057.04	90,299,084.51	2,708,972.54	6,855,724.88	36
37	FCT-ABUJA	0.00	0.00	0.00	41,078,801.78	39,882,331.82	1,196,469.95	1,196,469.95	37
		8,758,047,384.17	8,600,029,793.27	138,017,590.90	4,521,058,850.67	4,389,377,524.93	131,681,325.75	289,698,916.65	

**GROSS SUMMARY Distribution of =N= 24,840,726,635.51 Being Distribution of Exchange Gain
for the Month of January, 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	157,591,308.19	153,689,326.84	93,839,862.11	91,106,662.25	244,795,989.09	1
2	ADAMAWA	21	154,049,600.72	149,898,563.57	118,365,517.84	114,917,978.49	264,816,542.06	2
3	AKWA IBOM	31	1,019,704,795.97	1,015,515,183.56	157,655,914.28	153,063,994.45	1,168,579,178.01	3
4	ANAMBRA	21	181,112,408.20	176,969,147.53	119,005,177.65	115,539,007.42	292,508,154.96	4
5	BAUCHI	20	184,979,642.93	179,995,161.53	135,094,426.27	131,159,837.16	311,154,798.69	5
6	BAYELSA	8	620,306,302.00	616,619,202.52	54,988,376.40	53,386,773.20	670,005,975.72	6
7	BENUE	23	173,430,373.08	168,757,099.55	147,003,644.18	142,721,984.64	311,479,084.19	7
8	BORNO	27	192,135,998.37	186,958,681.05	159,601,904.10	154,953,304.95	341,911,986.00	8
9	CROSS RIVER	18	155,507,687.52	151,317,360.81	102,890,320.76	99,893,515.30	251,210,875.92	9
10	DELTA	25	934,338,228.34	930,107,167.39	131,839,189.33	127,999,212.94	1,058,106,380.33	10
11	EBONYI	13	138,351,619.20	134,623,581.56	76,111,628.29	73,894,784.75	208,518,366.31	11
12	EDO	18	222,935,245.83	219,038,849.00	100,874,824.38	97,936,722.69	316,975,571.70	12
13	EKITI	16	138,273,548.19	134,547,614.26	80,098,268.71	77,765,309.43	212,312,923.69	13
14	ENUGU	17	155,521,108.89	151,330,420.33	102,490,321.27	99,505,166.28	250,835,586.61	14
15	GOMBE	11	145,662,598.72	141,737,558.63	70,226,439.72	68,181,009.43	209,918,568.07	15
16	IMO	27	208,978,684.83	204,646,129.85	137,359,829.29	133,359,057.56	338,005,187.41	16
17	JIGAWA	27	172,940,182.22	168,280,117.43	144,309,433.53	140,106,246.15	308,386,363.58	17
18	KADUNA	23	202,619,538.22	197,159,730.30	162,289,622.67	157,562,740.46	354,722,470.76	18
19	KANO	44	245,293,508.62	238,683,803.30	258,378,988.44	250,853,386.84	489,537,190.13	19
20	KATSINA	34	190,095,488.14	184,973,154.63	196,708,321.88	190,978,953.28	375,952,107.91	20
21	KEBBI	21	163,292,972.71	158,892,862.67	124,144,065.61	120,528,219.04	279,421,081.70	21
22	KOGI	21	170,918,445.84	166,312,858.98	128,311,985.17	124,574,742.89	290,887,601.86	22
23	KWARA	16	137,657,071.28	133,947,749.00	90,794,169.54	88,149,679.16	222,097,428.16	23
24	LAGOS	20	207,166,280.94	201,583,956.00	154,667,521.71	150,162,642.44	351,746,598.44	24
25	NASSARAWA	13	142,613,021.63	138,770,155.78	81,004,048.00	78,644,706.80	217,414,862.58	25
26	NIGER	25	183,180,076.58	178,244,086.49	149,932,244.43	145,565,285.85	323,809,372.35	26
27	OGUN	20	143,672,208.80	139,800,801.98	106,961,121.08	103,845,748.62	243,646,550.59	27
28	ONDO	18	254,046,442.53	250,167,366.02	102,154,636.39	99,179,258.63	349,346,624.65	28
29	OSUN	30	141,038,411.63	137,237,975.39	138,371,037.79	134,340,813.39	271,578,788.78	29
30	OYO	33	173,449,535.07	168,775,745.20	174,544,267.87	169,460,454.24	338,236,199.44	30
31	PLATEAU	17	161,487,232.99	157,135,780.60	109,415,869.47	106,228,999.49	263,364,780.09	31
32	RIVERS	23	658,846,852.95	654,352,832.29	135,627,035.89	131,676,733.87	786,029,566.16	32
33	SOKOTO	23	170,432,077.65	165,839,596.52	136,597,416.94	132,618,851.40	298,458,447.92	33
34	TARABA	16	148,964,756.68	144,950,736.29	102,380,220.99	99,398,272.81	244,349,009.10	34
35	YOBE	17	153,563,541.60	149,425,601.86	102,934,339.87	99,936,252.30	249,361,854.16	35
36	ZAMFARA	14	153,890,587.11	149,743,834.76	93,008,057.04	90,299,084.51	240,042,919.27	36
37	FCT-ABUJA	6	0.00	0.00	41,078,801.78	39,882,331.83	39,882,331.83	37
774			8,758,047,384.17	8,600,029,793.27	4,521,058,850.67	4,389,377,524.93	12,989,407,318.20	
38	FCT-ABUJA	6	219,468,876.25	219,468,876.25	0.00	0.00	219,468,876.25	38
39	1.Federal Government	0	11,342,151,524.41	11,342,151,524.41	0.00	0.00	11,342,151,524.41	39
40	ECOLOGICAL FUNDS DISTRIB	0	0.00	158,017,590.90	0.00	131,681,325.75	289,698,916.64	40
6			11,561,620,400.66	11,719,637,991.56	0.00	131,681,325.75	11,851,319,317.30	
			20,319,667,784.83	20,319,667,784.83	4,521,058,850.67	4,521,058,850.68	24,840,726,635.50	
TOTALFUNDS!!:							24,840,726,635.51	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 January, 2023. (December, 2022 Account).



OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

NOMINAL DISTRIBUTION OF =\$= 473,754.57 FROM FOREIGN EXCESS CRUDE ACCOUNT

FEDERATION ACCOUNT: December,2022

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VEFICIARY	EXCESSCRUDE REVENUE	TOTAL SHARE
1 Federal Government	0.0000%	217,129.30
2 State Governments	0.0000%	110,130.88
3 Local Governments	0.0000%	84,906.29
4 13% Derivation Share	0.0000%	61,588.09
Grand Total	100.00%	473,754.57

NOMINAL FGNSHARE

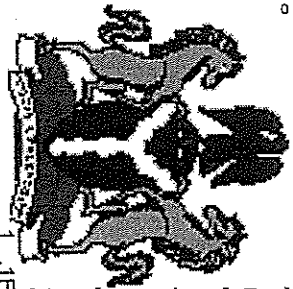
DISTRIBUTION OF FGN SHARE

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	1 Federal Government	48.5	199,900.74	199,900.74
2	1.46% Deriv. & Ecology FGN Share	1	4,121.66	4,121.66
3	FCT-ABUJA	1	4,121.66	4,121.66
4	0.72% STABILIZATION ACCOUNT	0.5	2,060.83	2,060.83
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	6,924.40	6,924.40
		52.68	217,129.30	217,129.30

**NOMINAL DISTRIBUTION OF =\$= 473,754.57 FROM FOREIGN EXCESS
CRUDE ACCOUNT**

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FEDERATION ACCOUNT: December,2022

1	2	3	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS		
			4	5	6	7	8	9
S/NO	STATES	NO OF LG/GOV	GROSS ALLOCATION	TOTAL DERIVATION OIL AND GAS	TOTAL NET 4+5	LGCS GROSS ALLOCATION	LGCS NET ALLOCATION	TOTAL PAID 6 + 8
1	ABIA	17	2,719.50	272.08	2,991.58	1,762.33	1,762.33	4,753.91
2	ADAMAWA	21	2,893.08	0.00	2,893.08	2,222.93	2,222.93	5,116.01
3	AKWA IBOM	31	2,919.96	18,392.83	21,312.79	2,960.81	2,960.81	24,273.60
4	ANAMBRA	21	2,887.66	582.11	3,469.77	2,234.94	2,234.94	5,704.70
5	BAUCHI	20	3,473.95	0.00	3,473.95	2,537.10	2,537.10	6,011.05
6	BAYELSA	8	2,569.74	10,289.53	12,859.27	1,032.69	1,032.69	13,891.96
7	BENUE	23	3,257.05	0.00	3,257.05	2,760.75	2,760.75	6,017.80
8	BORNO	27	3,608.35	0.00	3,608.35	2,997.35	2,997.35	6,605.70
9	CROSS RIVER	18	2,920.46	0.00	2,920.46	1,932.30	1,932.30	4,852.76
10	DELTA	25	2,948.85	16,543.28	19,492.13	2,475.96	2,475.96	21,968.09
11	EBONYI	13	2,598.27	0.00	2,598.27	1,429.39	1,429.39	4,027.66
12	EDO	18	2,715.61	1,667.18	4,382.79	1,894.45	1,894.45	6,277.23
13	EKITI	16	2,586.80	0.00	2,586.80	1,504.26	1,504.26	4,101.06
14	ENUGU	17	2,920.71	0.00	2,920.71	1,924.79	1,924.79	4,845.50
15	GOMBE	11	2,735.57	0.00	2,735.57	1,318.87	1,318.87	4,054.44
16	IMO	27	3,019.59	1,025.66	4,045.25	2,579.64	2,579.64	6,624.89
17	JIGAWA	27	3,247.85	0.00	3,247.85	2,710.16	2,710.16	5,958.01
18	KADUNA	23	3,805.23	0.00	3,805.23	3,047.83	3,047.83	6,853.06
19	KANO	44	4,606.66	0.00	4,606.66	4,852.40	4,852.40	9,459.06
20	KATSINA	34	3,570.03	0.00	3,570.03	3,694.22	3,694.22	7,264.25
21	KEBBI	21	3,066.67	0.00	3,066.67	2,331.45	2,331.45	5,398.12
22	KOGI	21	3,209.88	0.00	3,209.88	2,409.72	2,409.72	5,619.60
23	KWARA	16	2,585.22	0.00	2,585.22	1,705.13	1,705.13	4,290.35
24	LAGOS	20	3,890.62	0.00	3,890.62	2,904.68	2,904.68	6,795.30
25	NASSARAWA	13	2,678.30	0.00	2,678.30	1,521.27	1,521.27	4,199.57
26	NIGER	25	3,440.15	0.00	3,440.15	2,815.75	2,815.75	6,255.90
27	OGUN	20	2,698.19	0.00	2,698.19	2,008.75	2,008.75	4,706.94
28	ONDO	18	2,703.54	2,342.98	5,046.52	1,918.48	1,918.48	6,965.00
29	OSUN	30	2,648.73	0.00	2,648.73	2,598.63	2,598.63	5,247.36
30	OYO	33	3,257.41	0.00	3,257.41	3,277.97	3,277.97	6,535.38
31	PLATEAU	17	3,032.76	0.00	3,032.76	2,054.85	2,054.85	5,087.61
32	RIVERS	23	3,132.12	10,472.45	13,604.57	2,547.10	2,547.10	16,151.67
33	SOKOTO	23	3,200.74	0.00	3,200.74	2,565.32	2,565.32	5,766.06
34	TARABA	16	2,797.58	0.00	2,797.58	1,922.72	1,922.72	4,720.30
35	YOBE	17	2,883.95	0.00	2,883.95	1,933.13	1,933.13	4,817.08
36	ZAMFARA	14	2,890.09	0.00	2,890.09	1,746.71	1,746.71	4,636.80
37	FCT-ABUJA	6	0.00	0.00	0.00	771.47	771.47	771.47
			171,718.96	61,588.09	171,718.96	84,906.29	84,906.29	256,625.26
38	FCT-ABUJA	6	0.00	0.00	0.00	0.00	0.00	4,121.66
39	Federal Government	0	0.00	213,007.63	213,007.63	0.00	0.00	213,007.63
			217,129.30	217,129.30	217,129.30	0.00	0.00	217,129.30
			388,848.26	278,777.39	388,848.26	84,906.29	84,906.29	473,754.56



OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

ANNUAL DISTRIBUTION OF ₦4,730,819,957.07 FROM DOMESTIC EXCESS NAIRA ACCOUNT

FEDERATION ACCOUNT: December, 2022

PAGE 66

BENEFICIARY		EXCESS CRUDE REVENUE	TOTAL SHARE
1	.1 Federal Government	0.3333%	2,168,210,479.44
2	State Governments	0.1691%	1,099,745,330.50
3	Local Governments	0.1304%	847,857,552.71
4	13% Derivation Share	0.0946%	615,006,594.42
Grand Total		100.00%	4,730,819,957.07

NOMINAL FGN SHARE

DISTRIBUTION OF FGN SHARE

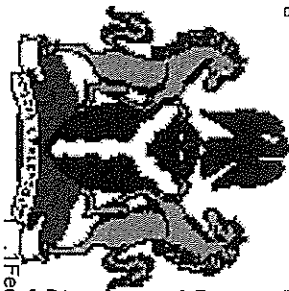
SN	BENEFICIARY	RATE	FGN SHARE	TOTAL
1	.1 Federal Government	48.5	1,996,169,480.89	1,996,169,480.89
2	1.46% Deriv. & Ecology FGN Share	1	41,158,133.63	41,158,133.63
3	FCT-ABUJA	1	41,158,133.63	41,158,133.63
4	0.72% STABILIZATION ACCOUNT	0.5	20,579,066.81	20,579,066.81
5	3.0% DEVELOPMENT OF NATURAL RESO	1.68	69,145,664.49	69,145,664.49
		52.68	2,168,210,479.44	2,168,210,479.44

NOMINAL DISTRIBUTION OF ₦4,730,819,957.07 FROM DOMESTIC EXCESS NAIKA ACCOUNT

FEDERATION ACCOUNT: December, 2022

PAGE 67

STATE GOVERNMENTS						LOCAL GOVERNMENT COUNCILS			
1	2	3	4	5	6	7	8	9	
S/NO	STATES	NO OF LGOVTS	GROSS ALLOCATION	TOTAL DERIVATION OIL AND GAS	TOTAL NET 4+5	LGCS GROSS ALLOCATION	LGCS NET ALLOCATION	TOTAL PAID 6 + 8	SNO
1	ABIA	17	27,156,380.14	2,716,985.23	33,775,346.72	17,598,274.75	14,865,074.85	48,640,421.61	1
2	ADAMAWA	21	28,889,718.49	0.00	33,040,755.64	22,197,697.84	18,750,158.48	51,790,914.12	2
3	AKWA IBOM	31	29,158,188.37	183,667,172.25	217,014,973.03	29,568,029.12	24,974,109.26	241,989,082.32	3
4	ANAMBRA	21	28,835,597.00	5,812,794.73	38,791,652.40	22,317,656.55	18,851,486.33	57,643,138.72	4
5	BAUCHI	20	34,690,189.30	0.00	39,674,670.70	25,334,956.57	21,400,167.46	61,074,838.15	5
6	BAYELSA	8	25,660,880.01	102,749,206.96	132,097,186.45	10,312,254.67	8,710,651.47	140,807,837.93	6
7	BENUE	23	32,524,294.98	0.00	37,197,568.51	27,568,353.81	23,286,694.27	60,484,252.78	7
8	BORNO	27	36,032,257.65	0.00	41,209,574.97	29,930,970.66	25,282,371.51	66,491,946.48	8
9	CROSS RIVER	18	29,163,161.05	0.00	33,353,487.96	19,295,554.08	16,298,748.62	49,652,236.58	9
10	DELTA	25	29,446,655.25	165,197,932.64	198,875,648.84	24,724,485.15	20,884,508.76	219,760,157.60	10
11	EBONYI	13	25,945,794.81	0.00	29,673,832.45	14,273,607.36	12,056,763.82	41,730,566.27	11
12	EDO	18	27,117,513.90	16,648,102.74	47,662,013.47	16,917,577.62	15,979,475.94	63,641,489.41	12
13	EKITI	16	25,931,153.75	0.00	29,657,087.68	15,021,242.66	12,688,283.38	42,345,371.06	13
14	ENUGU	17	29,166,678.03	0.00	33,356,366.59	19,220,540.11	16,235,385.12	48,591,751.71	14
15	GOMBE	11	27,316,860.62	0.00	31,241,900.71	13,169,927.51	11,124,497.22	42,366,397.93	15
16	IMO	27	30,153,017.04	10,242,056.42	44,727,628.44	25,759,799.32	21,759,027.56	66,486,656.03	16
17	JIGAWA	27	32,432,366.95	0.00	37,092,431.74	27,063,094.55	22,859,907.17	59,952,338.91	17
18	KADUNA	23	37,998,290.11	0.00	43,458,098.03	30,435,012.43	25,708,130.21	69,166,228.24	18
19	KANO	44	46,001,160.52	0.00	52,610,865.84	48,455,148.24	40,929,546.63	93,540,412.48	19
20	KATSINA	34	35,649,590.21	0.00	40,771,923.72	36,889,729.13	31,160,360.53	71,932,284.26	20
21	KEBBI	21	30,623,175.85	0.00	35,023,285.89	23,281,378.79	19,665,532.22	54,688,818.12	21
22	KOGI	21	32,053,220.27	0.00	36,658,807.13	24,063,010.31	20,325,768.02	56,984,575.16	22
23	KWARA	16	25,815,542.65	0.00	29,524,864.93	17,027,100.27	14,382,609.90	43,907,474.83	23
24	LAGOS	20	38,850,964.29	0.00	44,433,289.23	29,005,600.41	24,500,721.13	68,934,010.36	24
25	NASSARAWA	13	26,744,957.65	0.00	30,587,823.50	15,191,108.14	12,831,766.93	43,419,590.44	25
26	NIGER	25	34,352,707.31	0.00	39,288,697.40	28,117,569.36	23,750,610.76	63,039,308.19	26
27	OGUN	20	26,943,592.50	0.00	30,814,999.32	20,058,972.32	16,943,599.86	47,758,599.19	27
28	ONDO	18	26,996,970.77	23,396,544.03	54,272,591.31	19,157,587.39	16,182,209.63	70,454,800.94	28
29	OSUN	30	26,448,662.89	0.00	30,250,099.13	25,949,436.48	21,919,212.06	52,169,311.21	29
30	OYO	33	32,527,888.53	0.00	37,201,678.40	32,733,189.43	27,649,375.80	64,851,054.20	30
31	PLATEAU	17	30,284,536.14	0.00	34,635,988.53	20,519,323.99	17,332,454.00	51,968,442.53	31
32	RIVERS	23	31,276,759.80	104,575,799.42	140,346,579.88	25,434,839.61	21,484,537.56	161,831,117.47	32
33	SOKOTO	23	31,962,009.13	0.00	36,554,490.26	25,616,820.19	21,638,254.65	58,192,744.91	33
34	TARABA	16	27,936,131.38	0.00	31,950,151.77	19,199,892.43	16,217,944.25	48,168,086.02	34
35	YOBE	17	28,798,665.31	0.00	32,936,505.05	19,303,809.21	16,305,721.64	49,242,226.70	35
36	ZAMFARA	14	28,859,897.84	0.00	33,006,650.19	17,442,282.05	14,733,309.51	47,739,959.70	36
37	FCT-ABUJA	6	0.00	0.00	0.00	7,703,720.19	6,507,250.23	6,507,250.23	37
			1,714,751,924.91	615,006,594.42	1,872,769,515.81	847,857,552.71	716,176,226.96	2,588,945,742.77	
38	FCT-ABUJA	6	0.00	41,158,133.63	41,158,133.63	0.00	0.00	41,158,133.63	38
39	Federal Government	0	0.00	2,127,052,345.82	2,127,052,345.82	0.00	0.00	2,127,052,345.82	39
40	ECOLOGICAL FUNDS DISTRIBU	0	0.00	0.00	-158,017,590.90	0.00	131,681,325.75	-26,336,265.15	40
			2,168,210,479.44	2,168,210,479.44	2,010,192,888.55	0.00	131,681,325.75	2,141,874,214.29	
			3,882,962,404.35	2,783,217,073.86	3,882,962,404.35	847,857,552.71	847,857,552.71	4,730,819,957.06	



OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

NOMINAL DISTRIBUTION OF =N= 67,990,026.62 FROM EXCESS OIL ACCOUNT

FEDERATION ACCOUNT: December, 2022

PAGE 68

BENEFICIARY	AUGMENTATION REVENUE	TOTAL SHARE
1. Federal Government	0.0048%	31,160,917.04
2 State Governments	0.0024%	15,805,233.55
3 Local Governments	0.0019%	12,185,172.57
4 13% Derivation Share	0.0014%	8,838,703.46
Grand Total	100.00%	67,990,026.62

NOMINAL FGNSHARE

DISTRIBUTION OF FGN SHARE

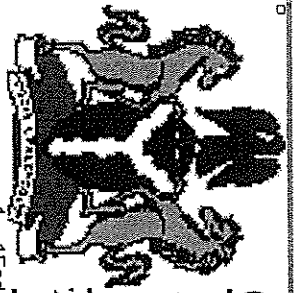
SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	1. Federal Government	48.5	28,688,391.73	28,688,391.73
2	1.46% Deriv. & Ecology FGN Share	1	591,513.23	591,513.23
3	FCT-ABUA	1	591,513.23	591,513.23
4	0.72% STABILIZATION ACCOUNT	0.5	295,756.62	295,756.62
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	993,742.23	993,742.23
		52.68	31,160,917.04	31,160,917.04

NOMINAL DISTRIBUTION OF =N= 67,990,026.62 FROM OIL EXCESS REVENUE ACCOUNT

FEDERATION ACCOUNT: December, 2022

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1	2	3	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS			SNO
			4	5	6	7	8	9	
S/NO	STATES	NO OF LG/GOV TS	GROSS ALLOCATION	TOTAL DERIVATION OIL AND GAS	TOTAL NET 4+5 LESS ECOLOGY	LGCS GROSS ALLOCATION	LGCS NET ALLOCATION LESS ECOLOGY	TOTAL PAID 6 + 8	SNO
1	ABIA	17	390,283.93	39,047.76	429,331.69	252,917.50	252,917.50	682,249.19	1
2	ADAMAWA	21	415,194.99	0.00	415,194.99	319,019.13	319,019.13	734,214.12	2
3	AKWA IBOM	31	419,053.36	2,639,613.44	3,058,666.80	424,914.73	424,914.73	3,483,581.53	3
4	ANAMBRA	21	414,417.17	83,539.87	497,957.03	320,743.14	320,743.14	818,700.18	4
5	BAUCHI	20	498,557.74	0.00	498,557.74	364,106.94	364,106.94	862,664.68	5
6	BAYELSA	8	368,791.02	1,476,682.98	1,845,474.00	148,204.85	148,204.85	1,993,678.85	6
7	BENUE	23	467,430.11	0.00	467,430.11	396,204.70	396,204.70	863,634.81	7
8	BORNO	27	517,845.57	0.00	517,845.57	430,159.57	430,159.57	948,005.14	8
9	CROSS RIVER	18	419,124.83	0.00	419,124.83	277,310.33	277,310.33	696,435.16	9
10	DELTA	25	423,199.13	2,374,178.67	2,797,377.80	355,333.41	355,333.41	3,152,711.21	10
11	EBONYI	13	372,885.74	0.00	372,885.74	205,136.31	205,136.31	578,022.04	11
12	EDO	18	389,725.36	239,261.90	628,987.25	271,878.16	271,878.16	900,865.41	12
13	EKITI	16	372,675.32	0.00	372,675.32	215,881.12	215,881.12	588,556.43	13
14	ENUGU	17	419,161.00	0.00	419,161.00	276,232.25	276,232.25	695,393.25	14
15	GBOMBE	11	392,590.31	0.00	392,590.31	189,274.53	189,274.53	581,864.84	15
16	IMO	27	433,350.76	147,195.98	580,546.74	370,212.66	370,212.66	950,759.40	16
17	JIGAWA	27	466,108.94	0.00	466,108.94	388,943.26	388,943.26	855,052.20	17
18	KADUNA	23	546,100.84	0.00	546,100.84	437,403.52	437,403.52	983,504.36	18
19	KANO	44	661,115.87	0.00	661,115.87	696,383.89	696,383.89	1,357,499.76	19
20	KATSINA	34	512,345.98	0.00	512,345.98	530,168.91	530,168.91	1,042,514.89	20
21	KEBBI	21	440,107.75	0.00	440,107.75	334,593.49	334,593.49	774,701.24	21
22	KOGI	21	460,659.95	0.00	460,659.95	345,826.86	345,826.86	806,486.83	22
23	KWARA	16	371,013.79	0.00	371,013.79	244,708.74	244,708.74	615,722.53	23
24	LAGOS	20	558,355.24	0.00	558,355.24	416,860.41	416,860.41	975,215.65	24
25	NASSARAWA	13	384,371.08	0.00	384,371.08	218,322.37	218,322.37	602,693.46	25
26	NIGER	25	483,707.54	0.00	483,707.54	404,097.87	404,097.87	897,805.41	26
27	OGUN	20	387,225.81	0.00	387,225.81	286,281.96	286,281.96	675,507.77	27
28	ONDO	18	387,992.94	336,248.61	724,241.55	275,327.51	275,327.51	999,569.07	28
29	OSUN	30	380,127.19	0.00	380,127.19	372,938.07	372,938.07	753,066.26	29
30	OYO	33	467,481.75	0.00	467,481.75	470,432.28	470,432.28	937,914.03	30
31	PLATEAU	17	435,240.92	0.00	435,240.92	294,898.01	294,898.01	730,138.93	31
32	RIVERS	23	449,500.88	1,502,934.26	1,952,435.14	365,542.43	365,542.43	2,317,977.57	32
33	SOKOTO	23	459,349.09	0.00	459,349.09	368,157.80	368,157.80	827,506.90	33
34	TARABA	16	401,490.30	0.00	401,490.30	275,935.51	275,935.51	677,425.80	34
35	YOBE	17	413,884.96	0.00	413,884.96	277,428.97	277,428.97	691,313.93	35
36	ZAMFARA	14	414,766.41	0.00	414,766.41	280,675.62	280,675.62	695,442.03	36
37	FCT-ABUJA	6	0.00	0.00	0.00	110,715.72	110,715.72	110,715.72	37
774			24,643,937.01	8,836,703.46	24,643,937.01	12,185,172.57	12,185,172.57	36,829,109.58	
38	FCT-ABUJA	6	0.00	591,513.23	591,513.23	0.00	0.00	591,513.23	38
39	Federal Government	0	0.00	30,569,403.81	30,569,403.81	0.00	0.00	30,569,403.81	39
6			31,160,917.04	31,160,917.04	31,160,917.04	0.00	0.00	31,160,917.04	
			55,804,854.05	39,999,620.50	55,804,854.05	12,185,172.57	12,185,172.57	67,990,026.62	



OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION
NOMINAL DISTRIBUTION OF 445,000,000.00 FROM NON-OIL EXCESS REVENUE ACCOUNT

FEDERATION ACCOUNT: December,2022 **PAGE 70**

BENEFICIARY		EXCESSCRUDE REVENUE		TOTAL SHARE	
1	.1Federal Government	52.6800%	234,426,000,000.00	234,426,000,000.00	
2	State Governments	26.7200%	118,904,000,000.00	118,904,000,000.00	
3	Local Governments	20.6000%	91,670,000,000.00	91,670,000,000.00	
4	13% Derivation Share	0.0000%	0.00	0.00	
Grand Total		100.00%	445,000,000,000.00	445,000,000,000.00	

NOMINAL FGNSHARE
DISTRIBUTION OF FGN SHARE

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	.1Federal Government	48.5	215,825,000,000.00	215,825,000,000.00
2	1.46% Deriv. & Ecology FGN Share	1	4,450,000,000.00	4,450,000,000.00
3	FCT-ABUJA	1	4,450,000,000.00	4,450,000,000.00
4	0.72% STABILIZATION ACCOUNT	0.5	2,225,000,000.00	2,225,000,000.00
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	7,476,000,000.00	7,476,000,000.00
		52.68	234,426,000,000.00	234,426,000,000.00

NOMINAL DISTRIBUTION OF =N=445,000,000,000.00 FROM NON OIL EXCESS ACCOUNT FOR THE MONTH OF JANUARY 2023 FEDERATION ACCOU

			STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS		
1	2	3	4	5	6	7	8	9
S/NO	STATES	NO OF L/GO VTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MIN REVENUE LESS ECOLOGY	LGCs GROSS STATUTORY REVENUE	LGCs NET STATUTORY LESS ECOLOGY	TOTAL PAID (5+7)	SNO
1	ABIA	17	2,936,136,335.35	2,936,136,335.35	1,902,718,023.36	1,902,718,023.36	4,838,854,358.70	1
2	ADAMAWA	21	3,123,544,144.06	3,123,544,144.06	2,400,005,701.93	2,400,005,701.93	5,523,549,845.99	2
3	AKWA IBOM	31	3,152,570,994.31	3,152,570,994.31	3,196,666,564.03	3,196,666,564.03	6,349,237,558.35	3
4	ANAMBRA	21	3,117,692,551.84	3,117,692,551.84	2,412,975,587.19	2,412,975,587.19	5,530,668,139.03	4
5	BAUCHI	20	3,750,688,594.81	3,750,688,594.81	2,739,204,789.25	2,739,204,789.25	6,489,893,384.06	5
6	BAYELSA	8	2,774,443,493.52	2,774,443,493.52	1,114,956,613.25	1,114,956,613.25	3,889,400,106.77	6
7	BENUE	23	3,516,513,017.27	3,516,513,017.27	2,980,678,753.96	2,980,678,753.96	6,497,191,771.23	7
8	BORNO	27	3,895,792,457.54	3,895,792,457.54	3,236,123,888.62	3,236,123,888.62	7,131,916,346.15	8
9	CROSS RIVER	18	3,153,108,638.08	3,153,108,638.08	2,086,227,146.34	2,086,227,146.34	5,239,335,784.42	9
10	DELTA	25	3,183,759,910.75	3,183,759,910.75	2,673,200,877.23	2,673,200,877.23	5,856,960,787.98	10
11	EBONYI	13	2,805,248,361.36	2,805,248,361.36	1,543,256,391.02	1,543,256,391.02	4,348,504,782.38	11
12	EDO	18	2,931,934,133.13	2,931,934,133.13	2,045,360,490.96	2,045,360,490.96	4,977,294,624.09	12
13	EKITI	16	2,803,665,376.06	2,803,665,376.06	1,624,090,403.49	1,624,090,403.49	4,427,755,779.55	13
14	ENUGU	17	3,153,380,772.65	3,153,380,772.65	2,078,116,667.20	2,078,116,667.20	5,231,497,439.84	14
15	GOMBE	11	2,953,487,416.40	2,953,487,416.40	1,423,926,991.77	1,423,926,991.77	4,377,414,408.17	15
16	IMO	27	3,260,131,449.77	3,260,131,449.77	2,785,138,607.24	2,785,138,607.24	6,045,270,057.01	16
17	JIGAWA	27	3,506,573,797.75	3,506,573,797.75	2,926,050,336.57	2,926,050,336.57	6,432,624,134.31	17
18	KADUNA	23	4,108,359,055.21	4,108,359,055.21	3,290,620,671.29	3,290,620,671.29	7,398,979,726.49	18
19	KANO	44	4,973,626,019.44	4,973,626,019.44	5,238,950,133.73	5,238,950,133.73	10,212,576,163.17	19
20	KATSINA	34	3,854,418,615.90	3,854,418,615.90	3,988,501,911.24	3,988,501,911.24	7,842,920,527.14	20
21	KEBBI	21	3,310,964,820.95	3,310,964,820.95	2,517,172,828.34	2,517,172,828.34	5,828,137,649.29	21
22	KOGI	21	3,465,580,619.02	3,465,580,619.02	2,601,682,497.26	2,601,682,497.26	6,067,263,116.28	22
23	KWARA	16	2,791,165,552.28	2,791,165,552.28	1,840,962,879.84	1,840,962,879.84	4,632,128,432.12	23
24	LAGOS	20	4,200,549,827.06	4,200,549,827.06	3,136,073,248.27	3,136,073,248.27	7,336,623,075.33	24
25	NASSARAWA	13	2,891,653,509.70	2,891,653,509.70	1,642,456,186.82	1,642,456,186.82	4,534,109,696.52	25
26	NIGER	25	3,714,200,185.17	3,714,200,185.17	3,040,059,707.44	3,040,059,707.44	6,754,259,892.61	26
27	OGUN	20	2,913,129,825.41	2,913,129,825.41	2,168,767,603.54	2,168,767,603.54	5,081,897,428.95	27
28	ONDO	18	2,918,901,061.85	2,918,901,061.85	2,071,310,245.56	2,071,310,245.56	4,990,211,307.41	28
29	OSUN	30	2,859,726,365.34	2,859,726,365.34	2,805,642,096.99	2,805,642,096.99	5,665,368,462.33	29
30	OYO	33	3,516,901,550.09	3,516,901,550.09	3,539,098,597.00	3,539,098,597.00	7,056,000,147.09	30
31	PLATEAU	17	3,274,351,238.71	3,274,351,238.71	2,218,540,630.84	2,218,540,630.84	5,492,891,869.55	31
32	RIVERS	23	3,381,630,041.55	3,381,630,041.55	2,750,004,100.94	2,750,004,100.94	6,131,634,142.49	32
33	SOKOTO	23	3,455,718,908.90	3,455,718,908.90	2,769,679,764.10	2,769,679,764.10	6,225,398,673.00	33
34	TARABA	16	3,020,442,709.47	3,020,442,709.47	2,075,884,249.33	2,075,884,249.33	5,096,326,958.80	34
35	YOBE	17	3,113,688,700.78	3,113,688,700.78	2,087,119,687.63	2,087,119,687.63	5,200,808,388.41	35
36	ZAMFARA	14	3,120,319,948.53	3,120,319,948.53	1,885,852,157.84	1,885,852,157.84	5,006,172,106.37	36
37	FCT-ABUJA	6	0.00	0.00	832,922,968.61	832,922,968.61	832,922,968.61	37
774			118,904,000,000.00	118,904,000,000.00	91,670,000,000.00	91,670,000,000.00	210,574,000,000.00	
38	FCT-ABUJA	6	4,450,000,000.00	4,450,000,000.00	0.00	0.00	4,450,000,000.00	38
39	1Federal Government	0	229,976,000,000.00	229,976,000,000.00	0.00	0.00	229,976,000,000.00	39
6			234,426,000,000.00	234,426,000,000.00	0.00	0.00	234,426,000,000.00	
			353,330,000,000.00	353,330,000,000.00	91,670,000,000.00	91,670,000,000.00	445,000,000,000.00	
TOTALFUNDS!/: 445,000,000,000.00							0.00	

Office of the Accountant General of the Federation

Federation Account Department

EMTL Inflow for November and December 2022

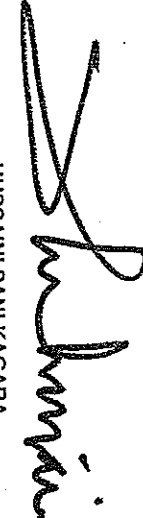
S/n	MONTH	DETAILS	Amount
			₦
1	November, 2022	Inflow	12,544,236,850.00
2	December, 2022	Inflow	12,783,656,496.99
	Total		25,327,893,346.99

CENTRAL BANK OF NIGERIA, ABUJA
ELECTRONIC MONEY TRANSFER LEVY (EMTL) COMPONENT STATEMENT
FOR NOVEMBER, 2022

Amount to be due for the month November 2022	=N=	
	12,544,236,850.00	
GRAND TOTAL	12,544,236,850.00	

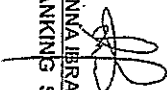

ZANNA IBRAHIM AMSA
BANKING SERVICES DEPT.

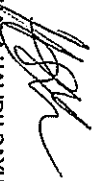

YAHAYA HALIDU SAYUTI
BANKING SERVICES DEPT.

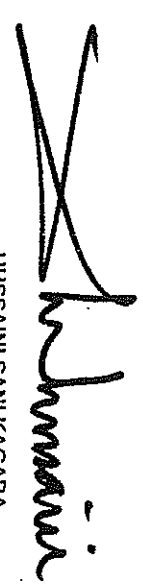

HUSSAINI SANI KAGARA
BANKING SERVICES DEPT.

CENTRAL BANK OF NIGERIA, ABUJA
ELECTRONIC MONEY TRANSFER LEVY (EMTL) COMPONENT STATEMENT
FOR DECEMBER, 2022

Amount to be due for the month December 2022	=N=	
	12,783,656,496.99	
GRAND TOTAL	12,783,656,496.99	


ZANNA IBRAHIM AMSA
BANKING SERVICES DEPT.


YAHAYA HALIDU SAYUTI
BANKING SERVICES DEPT.


HUSSAINI SANI KAGARA
BANKING SERVICES DEPT.

EMERGING & SPECIAL TAX DEPARTMENT, REVENUE HOUSE (HEAD QUARTERS), ABUJA
RETURNS OF ELECTRONIC MONEY TRANSFER LEVY FOR THE MONTH OF NOVEMBER, 2022



EMERGING & SPECIAL TAX DEPARTMENT, REVENUE HOUSE (HEAD QUARTERS), ABUJA
RETURNS OF ELECTRONIC MONEY TRANSFER LEVY FOR THE MONTH OF DECEMBER, 2022

S/N	State	Actual Collection =N=	% of Collection for Derivation
1	Abia	272,347,750	2.33%
2	Adamawa	110,560,950	0.94%
3	Akwa Ibom	139,126,200	1.19%
4	Anambra	509,435,000	4.35%
5	Bauchi	96,952,100	0.83%
6	Bayelsa	77,842,000	0.66%
7	Benue	130,895,450	1.12%
8	Borno	113,639,200	0.97%
9	Cross River	136,935,350	1.17%
10	Delta	555,114,850	4.74%
11	Ebonyi	89,804,450	0.77%
12	Edo	486,927,550	4.16%
13	Ekiti	124,397,950	1.06%
14	Enugu	288,367,000	2.46%
16	Gombe	67,471,700	0.58%
17	Imo	262,297,150	2.24%
18	Jigawa	54,237,700	0.46%
19	Kaduna	337,275,000	2.88%
20	Kano	445,947,250	3.81%
21	Katsina	120,197,800	1.03%
22	Kebbi	74,216,250	0.63%
23	Kogi	133,502,900	1.14%
24	Kwara	258,348,000	2.21%
25	Lagos	3,233,589,000	27.62%
26	Nasarawa	128,288,550	1.10%
27	Niger	169,382,200	1.45%
28	Ogun	517,625,750	4.42%
29	Ondo	225,450,800	1.93%
30	Osun	227,673,500	1.94%
31	Oyo	535,369,100	4.57%
32	Plateau	177,148,900	1.51%
33	Rivers	509,752,450	4.35%
34	Sokoto	90,618,850	0.77%
35	Taraba	70,831,600	0.60%
36	Yobe	62,360,700	0.53%
37	Zamfara	55,525,400	0.47%
38	FCT	818,273,550	6.99%
	Total	11,707,729,900	100.00%

Emerging & Special Tax Dept:

Revenue Accounting Dept:

Approved by:

Prepared by:	<i>Adil Hamman</i>	Checked by:	<i>Muhammad M. M. M.</i>	Executive Chairman FIRS:
Signature:	<i>Ahaman</i>	Signature:	<i>M. M. M.</i>	Signature:
Date:	13-1-2023	Date:	13-1-2023	Date:
Checked by:	<i>Aminu ADO</i>	Counter Reviewed by:		
Signature:	<i>Aminu</i>	Signature:		
Date:	13-1-2023	Date:		

Office of the Accountant General of the Federation				
Federation Account Department				
Return of Electronic Money Transfer Levy (EMTL) November and December 2022				
S/n	State	Nov	Dec	Total
a	b	c	d	e=(c+d)
		₦	₦	₦
1	ABIA	287,660,650.00	272,347,750.00	560,008,400.00
2	ADAMAWA	121,937,250.00	110,560,950.00	232,498,200.00
3	AKWA IBOM	150,490,750.00	139,126,200.00	289,616,950.00
4	ANAMBRA	553,898,000.00	509,435,000.00	1,063,333,000.00
5	BAUCHI	102,140,700.00	96,952,100.00	199,092,800.00
6	BAYELSA	74,389,600.00	77,842,000.00	152,231,600.00
7	BENUE	137,993,700.00	130,895,450.00	268,889,150.00
8	BORNO	125,015,900.00	113,639,200.00	238,655,100.00
9	CROSS RIVER	146,321,150.00	136,935,350.00	283,256,500.00
10	DELTA	608,021,500.00	555,114,850.00	1,163,136,350.00
11	EBONYI	82,344,200.00	89,804,450.00	172,148,650.00
12	EDO	540,015,750.00	486,927,550.00	1,026,943,300.00
13	EKITI	132,589,050.00	124,397,950.00	256,987,000.00
14	ENUGU	308,169,700.00	288,367,000.00	596,536,700.00
15	GOMBE	67,100,500.00	67,471,700.00	134,572,200.00
16	IMO	286,273,400.00	262,297,150.00	548,570,550.00
17	JIGAWA	59,151,900.00	54,237,700.00	113,389,600.00
18	KADUNA	354,484,650.00	337,275,000.00	691,759,650.00
19	KANO	493,855,950.00	445,947,250.00	939,803,200.00
20	KATSINA	132,666,350.00	120,197,800.00	252,864,150.00
21	KEBBI	77,773,450.00	74,216,250.00	151,989,700.00
22	KOGI	146,903,100.00	133,502,900.00	280,406,000.00
23	KWARA	226,009,300.00	258,348,000.00	484,357,300.00
24	LAGOS	3,505,731,700.00	3,233,589,000.00	6,739,320,700.00
25	NASSARAWA	136,003,550.00	128,288,550.00	264,292,100.00
26	NIGER	182,905,850.00	169,382,200.00	352,288,050.00
27	OGUN	562,145,800.00	517,625,750.00	1,079,771,550.00
28	ONDO	245,915,250.00	225,450,800.00	471,366,050.00
29	OSUN	253,583,600.00	227,673,500.00	481,257,100.00
30	OYO	598,056,650.00	535,369,100.00	1,133,425,750.00
31	PLATEAU	192,051,550.00	177,148,900.00	369,200,450.00
32	RIVERS	537,598,400.00	509,752,450.00	1,047,350,850.00
33	SOKOTO	101,010,750.00	90,618,850.00	191,629,600.00
34	TARABA	82,915,250.00	70,831,600.00	153,746,850.00
35	YOBE	70,044,500.00	62,360,700.00	132,405,200.00
36	ZAMFARA	62,707,050.00	55,525,400.00	118,232,450.00
37	FCT-ABUJA	798,360,450.00	818,273,550.00	1,616,634,000.00
	TOTAL	12,544,236,850.00	11,707,729,900.00	24,251,966,750.00
SOURCE: FIRS				

Distribution of ELECTRONIC MONEY TRANSFER LEVY (EMTL)

DESCRIPTION	EMTLEVY CM	EMTLEVY PM	VARIANCE
ELECTRONIC MONEY TRANSFER LEVY	25,327,893,346.99	11,428,351,850.00	13,899,541,496.99
LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-1,013,115,733.88	-457,134,074.00	-555,981,659.88
	<u>24,314,777,613.11</u>	<u>10,971,217,776.00</u>	<u>13,343,559,837.11</u>

DISTRIBUTION OF EMTLEVY TO THE THREE TIRES OF GOVERNMENT

.1Federal Government	15.00%	3,647,216,641.97	1,645,682,666.40	2,001,533,975.57
Local Governments	35.00%	8,510,172,164.59	3,839,926,221.60	4,670,245,942.99
State Governments	50.00%	12,157,388,806.56	5,485,608,888.00	6,671,779,918.56
	<u>100.00%</u>	<u>24,314,777,613.11</u>	<u>10,971,217,776.00</u>	<u>13,343,559,837.11</u>
		<u>24,314,777,613.11</u>	<u>10,971,217,776.00</u>	<u>13,343,559,837.11</u>

Distribution of EGN ELECTRONIC MONEY TRANSFER LEVY (EMT)

DESCRIPTION		
.1Federal Government	14	3,404,068,865.84
FCT-ABUJA	1	243,147,776.13
	<u>15.00</u>	<u>3,647,216,641.97</u>

DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO STATE GOVERNMENTS

SNO	STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS	SNO			
						Dec 2022	Nov 2022		
1	ABIA	168,852,622.31	7,459.28	74,592,856.07	2.474045%	60,155,862.77	303,601,341.16	135,423,136	1
2	ADAMAWA	168,852,622.31	8,338.66	83,386,656.77	1.027147%	24,974,857.19	277,214,136.28	123,887,970	2
3	AKWA IBOM	168,852,622.31	10,318.2	103,182,644.42	1.279491%	31,110,528.88	303,145,795.62	136,635,949	3
4	ANAMBRA	168,852,622.31	11,007.4	110,074,037.10	4.697669%	114,222,776.00	393,149,435.41	177,325,599	4
5	BAUCHI	168,852,622.31	12,229.8	122,298,241.81	0.879566%	21,386,463.41	312,537,327.53	140,429,052	5
6	BAYELSA	168,852,622.31	4,483.35	44,833,586.08	0.672540%	16,352,653.35	230,038,861.75	103,799,720	6
7	BENUE	168,852,622.31	11,105.3	111,053,483.23	1.187918%	28,883,957.47	308,790,063.01	138,061,138	7
8	BORNO	168,852,622.31	10,926.2	109,262,332.83	1.054348%	25,636,228.75	303,751,183.89	135,934,123	8
9	CROSS RIV	168,852,622.31	7,603.96	76,039,626.35	1.251391%	30,427,292.06	275,319,540.72	124,046,008	9
10	DELTA	168,852,622.31	10,787.2	107,872,546.88	5.138587%	124,943,609.16	401,668,778.36	182,257,049	10
11	EBONYI	168,852,622.31	5,720.80	57,208,082.03	0.760531%	18,492,134.34	244,552,838.69	109,030,529	11
12	EDO	168,852,622.31	8,470.87	84,708,772.18	4.536904%	110,313,809.99	363,875,204.49	163,387,814	12
13	EKITI	168,852,622.31	6,275.41	62,754,144.43	1.135336%	27,605,433.61	259,212,200.35	116,267,389	13
14	ENUGU	168,852,622.31	8,573.43	85,734,384.84	2.635423%	64,079,717.13	318,666,724.28	141,807,932	14
15	GOMBE	168,852,622.31	6,195.57	61,955,758.44	0.594523%	14,455,688.16	245,264,068.91	110,301,910	15
16	IMO	168,852,622.31	10,356.9	103,569,321.92	2.423514%	58,927,213.82	331,349,158.06	148,036,502	16
17	JIGAWA	168,852,622.31	11,445.9	114,459,514.26	0.500941%	12,180,262.33	295,492,398.90	133,216,703	17
18	KADUNA	168,852,622.31	15,967.6	159,676,198.23	3.056106%	74,308,525.69	402,837,346.23	180,305,657	18
19	KANO	168,852,622.31	24,698.5	246,985,140.37	4.151930%	100,953,257.73	516,791,020.41	231,892,937	19
20	KATSINA	168,852,622.31	15,246.4	152,464,745.76	1.117121%	27,162,558.83	348,479,926.90	155,910,120	20
21	KEBBI	168,852,622.31	8,524.29	85,242,977.24	0.671471%	16,326,668.56	270,422,268.12	121,422,486	21
22	KOGI	168,852,622.31	8,629.20	86,292,094.29	1.238798%	30,121,092.57	285,265,809.17	127,521,768	22
23	KWARA	168,852,622.31	6,240.87	62,408,737.80	2.139828%	52,029,453.97	283,290,814.08	125,472,503	23
24	LAGOS	168,852,622.31	23,724.2	237,242,583.48	29.773455%	723,934,946.72	1,130,030,152.52	533,054,907	24
25	NASSARAW	168,852,622.31	4,904.27	49,042,714.52	1.167609%	28,390,144.33	246,285,481.15	110,748,043	25
26	NIGER	168,852,622.31	10,397.3	103,973,344.77	1.556363%	37,842,631.63	310,668,598.71	139,538,614	26
27	OGUN	168,852,622.31	9,812.61	98,126,173.48	4.770292%	115,988,598.01	382,967,393.81	175,932,739	27
28	ONDO	168,852,622.31	9,057.01	90,570,182.97	2.082435%	50,633,939.46	310,056,744.74	139,081,850	28
29	OSUN	168,852,622.31	9,010.98	90,109,860.13	2.126132%	51,696,431.82	310,658,914.26	140,572,117	29
30	OYO	168,852,622.31	14,717.4	147,174,573.27	5.007330%	121,752,109.22	437,779,304.81	197,574,294	30
31	PLATEAU	168,852,622.31	8,366.59	83,665,945.79	1.631080%	39,659,354.41	292,177,922.51	130,002,851	31
32	RIVERS	168,852,622.31	13,648.3	136,483,391.80	4.627062%	112,505,980.28	417,841,994.39	188,009,539	32
33	SOKOTO	168,852,622.31	9,730.76	97,307,625.83	0.846595%	20,584,769.66	286,745,017.80	128,822,402	33
34	TARABA	168,852,622.31	6,055.69	60,556,997.13	0.679234%	16,515,420.86	245,925,040.30	110,480,585	34
35	YOBE	168,852,622.31	6,110.59	61,105,915.46	0.584949%	14,222,909.95	244,181,447.72	109,263,808	35
36	ZAMFARA	168,852,622.31	8,580.14	85,801,450.00	0.522336%	12,700,479.20	267,354,551.51	120,153,143	36
Grand Total		6,078,694,403.28	364,721.66	3,647,216,641.97	100.00%	2,431,477,761.31	12,157,388,806.56	5,485,608,888.00	

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS =N=1616634000 % IS NOT INCLUDED IN THIS TABLE

DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO LOCAL GOVERNMENTS

<i>SNO</i>	<i>STATES</i>	<i>EQUALITY 50%</i>	<i>POPULATION 30%</i>	<i>DERIVATION 20%</i>	<i>GROSS</i> Dec 2022	<i>AMT PM</i> Nov 2022	
1	ABIA	93,457,963.05	51,690,810.41	39,302,114.73	184,450,888.18	82,257,463.09	1
2	ADAMAWA	115,448,072.00	57,784,673.93	16,317,024.76	189,549,770.69	84,768,032.95	2
3	AKWA IBO	170,423,344.38	71,502,752.29	20,325,692.61	262,251,789.27	118,264,553.98	3
4	ANAMBRA	115,448,072.00	76,278,299.05	74,626,086.96	266,352,458.01	120,245,251.40	4
5	BAUCHI	109,950,544.76	84,749,338.79	13,972,590.53	208,672,474.08	93,788,125.71	5
6	BAYELSA	43,980,217.90	31,068,449.72	10,683,810.83	85,732,478.45	38,701,032.06	6
7	BENUE	126,443,126.48	76,957,028.45	18,870,988.76	222,271,143.68	99,487,390.30	7
8	BORNO	148,433,235.43	75,715,810.17	16,749,123.98	240,898,169.58	107,985,212.28	8
9	CROSS RIV	98,955,490.29	52,693,382.66	19,879,307.99	171,528,180.94	77,305,483.48	9
10	DELTA	137,438,180.95	74,752,726.50	81,630,415.31	293,821,322.76	133,362,542.25	10
11	EBONYI	71,467,854.10	39,643,637.17	12,081,615.19	123,193,106.46	54,741,941.66	11
12	EDO	98,955,490.29	58,700,863.77	72,072,210.69	229,728,564.75	103,238,576.94	12
13	EKITI	87,960,435.81	43,486,906.83	18,035,680.46	149,483,023.10	67,020,922.00	13
14	ENUGU	93,457,963.05	59,411,585.31	41,865,718.12	194,735,266.48	86,631,002.52	14
15	FCT-ABUJA	32,985,163.43	25,630,206.11	113,457,467.67	172,072,837.20	75,333,315.66	15
16	GOMBE	60,472,799.62	42,933,647.16	9,444,451.27	112,850,898.04	50,694,511.88	16
17	IMO	148,433,235.43	71,770,709.23	38,499,391.60	258,703,336.25	115,821,217.68	17
18	JIGAWA	148,433,235.43	79,317,314.85	7,957,828.97	235,708,379.25	106,292,111.06	18
19	KADUNA	126,443,126.48	110,651,240.93	48,548,588.07	285,642,955.48	127,999,628.86	19
20	KANO	241,891,198.48	171,153,951.42	65,956,605.63	479,001,755.52	215,382,653.91	20
21	KATSINA	186,915,926.10	105,653,901.49	17,746,333.51	310,316,161.09	139,173,936.16	21
22	KEBBI	115,448,072.00	59,071,053.28	10,666,833.97	185,185,959.25	83,183,485.55	22
23	KOGI	115,448,072.00	59,798,062.71	19,679,256.21	194,925,390.92	87,198,979.39	23
24	KWARA	87,960,435.81	43,247,549.47	33,992,822.56	165,200,807.84	73,048,495.16	24
25	LAGOS	109,950,544.76	164,402,625.79	472,974,254.18	747,327,424.72	353,078,253.51	25
26	NASSARAW	71,467,854.10	33,985,260.67	18,548,361.84	124,001,476.60	55,729,398.12	26
27	NIGER	137,438,180.95	72,050,686.01	24,724,031.56	234,212,898.53	105,297,039.03	27
28	OGUN	109,950,544.76	67,998,756.14	75,779,765.69	253,729,066.59	116,649,411.34	28
29	ONDO	98,955,490.29	62,762,661.24	33,081,079.81	194,799,231.33	87,406,676.16	29
30	OSUN	164,925,817.14	62,443,670.09	33,775,246.51	261,144,733.74	118,142,534.90	30
31	OYO	181,418,398.86	101,987,956.55	79,545,286.93	362,951,642.33	163,912,244.73	31
32	PLATEAU	93,457,963.05	57,978,213.59	25,910,965.70	177,347,142.33	78,858,424.77	32
33	RIVERS	126,443,126.48	94,579,260.01	73,504,438.98	294,526,825.46	132,656,326.16	33
34	SOKOTO	126,443,126.48	67,431,524.99	13,448,813.49	207,323,464.95	93,199,155.27	34
35	TARABA	87,960,435.81	41,964,343.80	10,790,153.04	140,714,932.65	63,190,798.41	35
36	YOBE	93,457,963.05	42,344,729.20	9,292,368.40	145,095,060.65	64,883,138.90	36
37	ZAMFARA	76,965,381.33	59,458,059.63	8,297,706.45	144,721,147.42	64,996,954.36	37
<u>Grand Total</u>		<u>4,255,086,082.29</u>	<u>2,553,051,649.38</u>	<u>1,702,034,432.92</u>	<u>8,510,172,164.59</u>	<u>3,839,926,221.60</u>	