

Pages 55-59 are relevant Pages for Distribution of EXCHANGE GAIN. There will be no Distribution of EXCHANGE GAIN for the month of May, 2023. (April, 2023 Account).

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 May, 2023. (April, 2023 Account).

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

Apr 2023

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FEDERATION ACCOUNT-April,2023

1	FOREX EQUALIZATION	50,000,000,000.00
	TOTAL FUNDS AVAILABLE FOR DISTRIBUTI	50,000,000,000.00

BENEFICIARY	EXCESSCRUDE REVENUE	TOTAL SHARE	ECOLOGY SHARE
1 .1Federal Government	45.8316%	22,915,800,000.00	22,915,800,000.00
2 State Governments	23.2464%	11,623,200,000.00	11,623,200,000.00
3 13% Derivation Share	13.0000%	6,500,000,000.00	6,500,000,000.00
4 Local Governments	17.9220%	8,961,000,000.00	8,961,000,000.00
Grand Total	100.00%	50,000,000,000.00	574,200,000.00

NOMINAL FGNSHARE

DISTRIBUTION OF FGN SHARE

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	.1Federal Government	48.5	21,097,500,000.00	21,097,500,000.00
2	1.46% Deriv. & Ecology FGN Share	1	435,000,000.00	435,000,000.00
3	FCT-ABUJA	1	435,000,000.00	435,000,000.00
4	0.72% STABILIZATION ACCOLNT	0.5	217,500,000.00	217,500,000.00
5	3.C% DEVELOPMENT OF NATURAL RESOU	1.68	730,800,000.00	730,800,000.00
		52.68	22,915,800,000.00	22,915,800,000.00

GROSS ALLOCATION TO STATE GOVERNMENTS

S/N	STATE	OIL DERIVATION INDICES (13%)	GROSS DERIVATION ON OIL USING NEW 13% DERIVATION INDICES	GAS DERIVATION INDICES (13%)	GROSS DERIVATION ON GAS USING NEW 13% DERIVATION INDICES	TOTAL MINERAL REVENUE 2023 Apr	S/N
1	ABIA	0.00862127	56,038,229.06	0.00000000	0.00	56,038,229.06	1
2	ADAMAWA	0.00000000	0.00	0.00000000	0.00	0.00	2
3	AKWA IBOM	0.21039573	1,367,572,259.37	0.00000000	0.00	1,367,572,259.37	3
4	ANAMBRA	0.01109676	72,128,907.57	0.00000000	0.00	72,128,907.57	4
5	BAUCHI	0.00000000	0.00	0.00000000	0.00	0.00	5
6	BAYELSA	0.15214422	988,937,424.49	0.00000000	0.00	988,937,424.49	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	0.38776659	2,520,482,831.02	0.00000000	0.00	2,520,482,831.02	10
12	EDO	0.02688121	174,727,878.17	0.00000000	0.00	174,727,878.17	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	0.01110551	72,185,802.07	0.00000000	0.00	72,185,802.07	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	0.03070098	199,556,357.20	0.00000000	0.00	199,556,357.20	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	0.16128774	1,048,370,311.05	0.00000000	0.00	1,048,370,311.05	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%	6,500,000,000.00	0%	0.00	6,500,000,000.00	

FEDERATION ACCOUNT: April,2023

1	2	3	4	STATE GOVERNMENTS		LOCAL GOVERNMENT COUNCILS		5	SNO
				5	6	7	8		
S/NO	STATES	NO OF LGOV	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	
1	ADAMA	17	287,015,574.35	56,038,229.06	335,319,850.80	135,996,031.50	180,578,671.36	515,898,522.16	1
2	ADAMAWA	21	305,335,214.08	0.00	297,107,618.49	224,607,298.95	227,774,076.65	524,881,695.14	2
3	AKWA IBOM	31	308,172,673.23	1,367,572,259.37	1,667,440,875.61	312,483,136.03	303,381,685.47	1,970,822,561.08	3
4	ANAMBRA	21	304,763,204.51	72,128,907.57	368,679,929.92	235,875,141.67	229,004,991.91	597,684,921.84	4
5	BAUCHI	20	366,640,345.79	0.00	366,760,815.51	267,764,962.54	259,965,983.04	616,726,798.57	5
6	BAYELSA	8	271,209,644.87	988,937,424.49	1,262,839,025.04	108,990,140.85	105,815,670.72	368,654,695.75	6
7	BENUE	23	343,749,025.28	0.00	334,486,326.99	291,369,220.89	282,883,224.17	617,369,551.16	7
8	BORNO	27	380,824,655.96	0.00	370,562,913.73	316,334,200.35	307,126,408.10	677,689,321.84	8
9	CROSS RIVER	18	308,225,226.42	0.00	299,919,756.25	203,934,563.74	197,994,722.08	497,914,478.33	9
10	DELTA	25	311,221,474.42	2,520,482,831.02	2,823,318,098.05	261,312,894.74	253,701,839.54	3,077,019,937.60	10
11	EBONYI	13	274,220,967.23	0.00	266,831,721.11	160,857,647.21	146,483,735.16	413,295,456.26	11
12	EDO	18	286,604,767.26	174,727,878.17	453,609,791.70	199,939,733.39	194,116,246.01	647,726,037.70	12
13	EKITI	16	274,066,165.97	0.00	266,681,149.52	158,759,398.99	154,135,338.83	420,816,488.35	13
14	ENUGU	17	308,251,828.34	0.00	299,945,641.35	203,141,741.62	197,224,991.87	497,170,633.22	14
15	IGOMBE	11	288,711,691.27	0.00	280,932,034.92	39,192,683.24	135,138,702.18	416,070,737.09	15
16	IMO	27	318,687,006.69	72,185,802.07	382,285,434.53	272,255,122.28	264,325,361.44	646,610,795.96	16
17	JIGAWA	27	342,777,438.66	0.00	333,540,920.85	286,029,639.64	277,698,679.26	611,239,600.12	17
18	KADUNA	23	401,603,637.98	0.00	390,781,983.06	321,667,413.93	312,298,460.13	703,080,443.20	18
19	KANO	44	486,185,974.26	0.00	473,085,096.21	512,122,091.72	497,205,914.30	970,291,010.51	19
20	KATSINA	34	376,780,246.72	0.00	366,627,485.58	389,887,265.48	378,531,325.71	745,158,811.23	20
21	KEBBI	21	323,656,171.71	0.00	314,934,839.24	246,060,714.68	238,893,897.75	553,828,736.99	21
22	KOGI	21	338,770,240.29	0.00	329,641,700.86	179,959,292.75	174,717,759.95	576,556,042.83	22
23	KWARA	16	272,844,273.09	0.00	265,492,181.90	306,559,959.21	297,631,038.07	440,209,941.85	23
24	LAGOS	20	410,615,544.89	0.00	399,551,054.16	160,554,705.90	155,878,355.25	697,182,092.23	24
25	NASSARAWA	13	282,667,253.19	0.00	275,050,470.92	297,174,375.90	288,518,811.55	430,928,826.16	25
26	NIGER	25	363,073,501.25	0.00	353,290,083.55	212,003,125.29	205,828,276.96	641,808,895.10	26
27	OGUN	20	284,766,623.38	0.00	277,093,271.25	202,476,394.79	196,579,024.07	482,921,548.23	27
28	ONDO	18	285,330,777.96	199,566,357.20	477,198,581.26	274,259,396.00	266,271,258.25	673,777,605.33	28
29	OSUN	30	279,546,285.15	0.00	274,013,600.82	345,956,829.15	336,880,416.65	538,284,859.07	29
30	OYO	33	343,787,005.45	0.00	334,523,283.76	216,968,578.52	210,552,017.95	670,403,700.40	30
31	PLATEAU	17	320,077,031.20	0.00	311,452,201.02	268,820,625.60	260,990,898.64	522,004,219.00	31
32	RIVERS	23	330,563,635.52	1,048,370,311.05	1,370,026,737.83	270,743,976.94	262,858,230.04	1,631,017,636.46	32
33	SOKOTO	23	337,806,230.42	0.00	328,703,667.32	202,923,516.51	197,013,122.82	591,561,897.36	33
34	TARABA	16	295,256,759.23	0.00	287,300,738.78	204,021,812.16	198,079,429.28	484,313,861.60	34
35	YOBE	17	304,371,816.82	0.00	296,170,181.04	184,347,345.77	178,978,005.60	494,249,610.32	35
36	ZAMFARA	14	305,020,039.91	0.00	296,800,937.04	81,420,559.85	79,049,087.24	475,778,942.64	36
37	FCT-ABUJA	6	0.00	6,500,000,000.00	17,809,999,999.99	8,961,000,000.00	8,700,000,000.00	26,509,999,999.99	37
38	FCT-ABUJA	6	0.00	435,000,000.00	435,000,000.00	0.00	0.00	435,000,000.00	38
39	Federal Government	0	0.00	22,480,800,000.00	22,480,800,000.00	0.00	0.00	22,480,800,000.00	39
40	ECOLOGICAL FUNDS DISTRIBU	0	0.00	0.00	313,200,000.00	0.00	261,000,000.00	574,200,000.00	40
			0.00	22,915,800,000.00	23,229,000,000.00	0.00	261,000,000.00	23,490,000,000.00	
			11,623,189,669.59	29,415,800,000.00	41,038,999,999.99	8,961,000,000.00	8,961,000,000.00	50,000,000,000.00	

0.00

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	287,015,574.35	279,281,621.75	7,733,952.60	185,986,031.50	180,578,671.36	5,417,360.14	-3,151,312.74	1
2	ADAMAWA	305,335,214.08	297,107,618.49	8,227,595.59	234,607,298.95	227,774,076.65	6,833,222.30	-5,060,817.89	2
3	AKWA IBOM	308,172,670.23	299,868,616.24	8,304,053.99	3-2,483,136.03	303,381,685.47	9,101,450.56	-7,405,504.55	3
4	ANAMBRA	304,763,204.51	296,551,022.35	8,212,182.16	235,875,141.67	229,004,991.91	6,870,149.76	-5,082,381.91	4
5	BAUCHI	366,640,345.79	356,760,815.51	9,879,530.28	267,764,962.54	259,965,983.05	7,798,979.49	-7,678,509.77	5
6	BAYELSA	271,209,644.87	263,901,600.55	7,308,044.32	168,980,140.85	105,815,670.72	3,174,470.12	-0,482,514.44	6
7	BENUE	343,749,025.28	334,486,326.99	9,262,698.29	291,369,720.89	282,883,224.17	8,486,496.73	-7,749,195.01	7
8	BORNO	380,824,655.96	370,562,913.73	10,261,742.23	316,340,200.35	307,126,408.10	9,213,792.24	19,475,534.47	8
9	CROSS RIVER	308,225,226.42	299,919,756.25	8,305,470.17	203,934,563.74	197,994,722.08	5,939,841.66	14,245,311.84	9
10	DELTA	311,221,474.42	302,835,267.03	8,386,207.39	231,312,894.74	253,701,839.55	7,611,055.19	15,997,282.58	10
11	EBONYI	274,220,907.22	266,831,721.11	7,389,186.12	150,857,647.21	146,463,735.16	4,393,912.05	11,783,088.18	11
12	EDO	286,604,797.26	278,881,913.52	7,722,883.76	199,939,733.39	194,116,246.01	5,823,487.38	13,546,371.14	12
13	EKITI	274,066,165.97	266,681,149.52	7,385,016.45	158,759,398.99	154,135,338.83	4,624,060.16	12,009,076.61	13
14	ENUGU	308,251,828.34	299,945,641.35	8,306,186.99	223,141,741.62	197,224,991.87	5,916,749.76	14,222,936.75	14
15	GOMBE	288,711,691.27	280,932,034.92	7,779,656.35	139,192,863.24	135,138,702.18	4,054,161.07	-1,833,817.42	15
16	IMO	318,687,006.89	310,099,632.45	8,587,374.44	272,255,122.28	264,325,361.44	7,929,760.84	-6,517,135.28	16
17	JIGAWA	342,777,438.66	333,540,920.85	9,236,517.81	286,029,639.64	277,698,679.26	8,330,960.38	17,567,478.19	17
18	KADUNA	401,603,637.98	390,781,983.06	10,821,654.92	321,667,413.93	312,298,460.13	9,368,953.80	20,190,608.72	18
19	KANO	486,185,914.26	473,085,096.21	13,100,818.05	512,122,091.72	497,205,914.30	14,916,177.43	28,016,995.48	19
20	KATSINA	376,780,246.72	366,627,465.58	10,152,761.14	389,887,265.48	378,531,325.71	7,166,816.93	15,888,089.40	20
21	KEBBI	323,656,111.71	314,934,839.24	8,721,272.47	254,321,772.20	238,893,897.75	11,355,939.77	16,535,969.67	21
22	KOGI	338,770,240.29	329,641,700.38	9,128,539.41	179,959,292.75	174,717,759.95	7,407,430.26	12,593,623.99	22
23	KWARA	272,844,273.09	265,492,181.30	7,352,091.19	306,559,969.21	297,631,038.07	8,928,931.14	19,993,421.87	23
24	LAGOS	410,615,544.89	399,551,354.16	11,064,490.73	60,554,705.90	155,878,355.25	4,676,350.66	18,438,982.04	24
25	NASSARAWA	282,667,253.19	275,050,470.32	7,616,782.27	297,174,375.90	288,518,811.55	8,655,564.35	12,293,132.93	25
26	NIGER	363,073,501.25	353,290,383.55	9,783,417.70	212,003,125.29	205,828,276.98	6,174,848.31	13,848,200.44	26
27	OGUN	284,766,623.33	277,093,271.25	7,673,352.13	202,476,394.79	196,579,024.07	5,897,370.72	13,565,924.62	27
28	ONDO	285,330,777.95	277,642,224.36	7,688,553.90	274,259,396.00	266,271,258.25	7,988,137.75	15,520,822.08	28
29	OSUN	279,546,285.15	272,013,500.82	7,532,684.33	345,956,829.15	335,890,416.65	10,076,412.50	19,340,134.20	29
30	OYO	343,787,005.43	334,523,283.76	9,263,721.70	216,988,578.52	210,552,071.98	6,316,560.54	14,941,390.72	30
31	PLATEAU	320,077,031.23	311,452,201.22	8,624,830.18	268,820,625.60	260,990,898.64	7,829,726.96	16,737,135.70	31
32	RIVERS	330,563,835.52	321,656,426.78	8,907,408.74	270,743,976.94	262,858,230.04	7,885,746.90	16,988,310.00	32
33	SOKOTO	337,806,230.42	328,703,667.32	9,102,563.10	202,923,516.51	197,013,122.82	5,910,393.68	13,866,414.14	33
34	TARABA	295,256,759.24	287,300,738.78	7,956,020.46	204,021,812.16	198,079,429.28	5,942,382.88	14,144,018.66	34
35	YOBE	304,371,816.82	296,170,181.04	8,201,636.78	184,347,345.77	178,978,005.60	5,369,340.17	13,588,443.04	35
36	ZAMFARA	305,020,039.51	296,800,937.04	8,219,102.87	81,420,559.85	79,049,087.24	2,371,472.62	2,371,472.62	36
37	FCT-ABUJA	0.00	0.00	0.00	8,361,000,000.00	8,700,000,000.00	261,000,000.00	574,200,000.00	37
		11,623,199,999.99	-1,309,999,999.99	313,200,000.00	8,361,000,000.00	8,700,000,000.00	261,000,000.00	574,200,000.00	

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

FEDERATION ACCOUNT: April, 2023

	Apr 2023	
1 OTHER NON-MINERAL REVENUE	24,000,000,000.00	
TOTAL FUNDS AVAILABLE FOR DISTRIBUTION	24,000,000,000.00	

BENEFICIARY	OTHER NON MINERAL REVENUE	NET SHARE ECOLOGICAL SHARE
38 .1Federal Government	52.68 12,643,200,000.00	12,643,200,000.00 0.00
49 State Governments	26.72 6,412,800,000.00	6,240,000,000.00 172,800,000.00
48 13% Derivation Share	0.00 0.00	0.00 0.00
50 Local Governments	20.60 4,944,000,000.00	4,800,000,000.00 144,000,000.00
Grand Total	100.00% 24,000,000,000.00	23,683,200,000.00 316,800,000.00

DISTRIBUTION OF FCN SHARE OF OTHER NON-MINERAL REVENUE

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	.1Federal Government	48.5	11,640,000,000.00	11,640,000,000.00
2	1.46% Deriv. & Ecology FCN Share	1	240,000,000.00	240,000,000.00
3	FCI-ABUJA	1	240,000,000.00	240,000,000.00
4	0.72% STABILIZATION ACCOUNT	0.5	120,000,000.00	120,000,000.00
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	403,200,000.00	403,200,000.00
		52.68	12,643,200,000.00	12,643,200,000.00

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	158,353,420.33	154,086,412.00	4,267,008.33	102,618,500.14	99,629,611.78	2,986,888.35	7,255,896.69	1
2	ADAMAWA	168,460,807.77	163,921,444.59	4,539,363.08	129,438,509.77	125,668,456.08	3,770,053.68	8,309,416.77	2
3	AKWA IBOM	170,026,300.82	165,444,753.79	4,581,547.03	172,404,488.85	167,362,998.88	5,021,489.97	9,603,036.99	3
4	ANAMBRA	168,145,216.28	163,614,357.16	4,530,859.12	130,138,009.20	126,347,581.74	3,790,427.45	8,321,286.57	4
5	BAUCHI	202,284,328.71	196,833,553.38	5,450,775.32	147,732,393.13	143,429,507.89	4,302,885.24	9,753,660.56	5
6	BAYELSA	149,632,907.52	145,600,883.06	4,032,024.45	60,132,491.50	58,361,059.71	1,751,431.79	5,783,456.25	6
7	BENUE	189,654,634.64	184,544,180.41	5,110,454.23	160,765,708.08	156,073,502.99	4,682,205.09	9,792,659.32	7
8	BORNO	210,110,155.07	204,448,504.13	5,661,650.88	174,532,524.33	169,449,052.75	5,083,471.58	10,745,122.47	8
9	CROSS RIVER	170,055,297.33	165,472,968.96	4,582,328.37	112,515,621.38	109,238,467.35	3,277,154.02	7,859,482.39	9
10	DELTA	171,708,399.68	167,081,526.64	4,626,873.05	144,172,631.58	139,973,428.72	4,199,202.86	8,826,075.91	10
11	EBONYI	151,294,293.65	147,217,501.30	4,076,792.34	83,231,805.36	80,807,578.02	2,424,227.34	6,501,019.68	11
12	EDO	158,126,784.77	153,865,883.32	4,260,901.38	110,311,577.04	107,096,618.49	3,212,958.55	7,473,859.94	12
13	EKITI	151,208,919.16	147,134,427.32	4,074,491.83	87,591,392.55	85,040,186.94	2,551,205.61	6,625,697.44	13
14	ENUGU	170,069,974.26	165,487,250.40	4,582,723.86	112,078,202.28	108,813,788.62	3,264,413.66	7,847,137.52	14
15	GOMBE	169,289,208.97	164,996,984.78	4,292,224.19	76,796,082.48	74,559,283.96	2,236,778.52	6,529,002.71	15
16	IMO	175,827,314.15	171,089,452.39	4,737,861.76	150,209,722.64	145,834,682.17	4,375,040.47	9,112,902.22	16
17	JIGAWA	189,118,586.84	184,022,577.02	5,096,009.83	157,809,456.35	153,213,064.42	4,596,391.93	9,692,401.76	17
18	KADUNA	221,574,420.95	215,603,852.73	5,970,568.23	177,471,676.65	172,302,598.69	5,169,077.96	11,139,646.19	18
19	KANO	268,240,504.42	261,012,466.87	7,228,037.54	282,550,119.57	274,320,504.44	8,229,615.13	15,457,652.68	19
20	KATSINA	207,876,756.81	202,277,233.43	5,601,523.39	215,110,215.44	208,844,869.36	6,265,346.08	11,866,869.47	20
21	KEBBI	178,568,889.22	173,757,152.68	4,811,736.54	135,757,635.69	131,803,529.79	3,954,105.89	8,765,842.43	21
22	KOGI	186,907,718.73	181,871,283.24	5,036,435.54	140,315,460.53	136,228,602.45	4,086,858.07	9,123,293.61	22
23	KWARA	150,534,771.35	146,478,445.18	4,056,326.17	99,287,885.65	96,396,005.49	2,891,880.16	6,948,206.34	23
24	LAGOS	226,546,507.53	220,441,960.92	6,104,546.61	169,136,534.74	164,210,227.90	4,926,306.84	11,030,853.45	24
25	NASARAWA	155,954,346.59	151,751,982.96	4,202,362.63	88,581,906.70	86,001,851.17	2,580,055.54	6,782,418.17	25
26	NIGER	200,316,414.48	194,918,666.79	5,397,747.70	163,956,276.36	159,182,792.58	4,775,483.78	10,173,231.47	26
27	OGUN	157,112,619.80	152,879,046.21	4,233,573.59	116,967,241.54	113,560,428.68	3,406,812.86	7,640,366.45	27
28	ONDO	157,423,877.49	153,181,916.72	4,241,960.77	111,711,114.37	108,457,392.59	3,253,721.78	7,495,682.55	28
29	OSUN	154,232,433.19	150,076,465.42	4,155,963.77	151,315,528.83	146,908,280.41	4,407,248.41	8,563,212.18	29
30	OYO	189,675,589.22	184,564,570.35	5,111,018.87	190,872,733.32	185,313,333.32	5,559,400.00	10,670,418.87	30
31	PLATEAU	176,594,224.11	171,835,697.11	4,758,527.00	119,651,629.53	116,166,630.61	3,484,998.92	8,243,525.92	31
32	RIVERS	182,380,047.18	177,465,612.78	4,914,432.41	148,314,827.92	143,994,978.56	4,319,849.36	9,234,261.77	32
33	SOKOTO	186,375,851.27	181,353,747.49	5,022,103.78	149,375,987.28	145,025,230.37	4,350,756.91	9,372,860.69	33
34	TARABA	162,900,280.96	158,510,752.43	4,389,528.53	111,957,802.21	108,696,895.35	3,260,906.86	7,550,435.39	34
35	YOBE	167,929,278.24	163,404,237.81	4,525,040.43	112,563,758.43	109,285,202.36	3,278,556.07	7,803,596.50	35
36	ZAMFARA	168,286,918.57	163,752,247.13	4,534,677.45	101,708,880.42	98,746,485.85	2,962,394.58	7,497,072.02	36
37	FCT-ABUJA	0.00	0.00	0.00	44,921,688.19	43,613,289.51	1,308,398.69	1,308,398.69	37
		6,412,800,000.00	6,240,000,000.00	172,800,000.00	4,944,000,000.00	4,800,000,000.00	144,000,000.00	316,800,000.00	

**DISTRIBUTION OF ₦=24,000,000,000.00 FROM NON OIL EXCESS ACCOUNT FOR THE MONTH
OF MAY 2023 FEDERATION ACCOUNT: April,2023**

1	2	3	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS		
			4	5	6	7	8	9
S/NO	STATES	NO OF LGO VTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE LESS ECOLOGY	LGCs GROSS STATUTORY REVENUE	LGCs NET STATUTORY LESS ECOLOGY	TOTAL PAID (5+7)	SNO
1	ABIA	17	158,353,420.33	154,086,412.00	102,618,500.14	99,629,611.78	253,716,023.78	1
2	ADAMAWA	21	168,460,807.77	163,921,444.69	129,438,509.77	125,668,456.08	289,589,900.77	2
3	AKWA IBOM	31	170,026,300.82	165,444,753.79	172,404,488.85	167,382,998.88	332,827,752.67	3
4	ANAMBRA	21	168,145,216.28	163,614,357.16	130,138,009.20	126,347,581.74	289,961,938.90	4
5	BAUCHI	20	202,284,328.71	196,833,553.38	147,732,393.13	143,429,507.89	340,263,061.28	5
6	BAYELSA	8	149,632,907.52	145,600,883.06	60,132,491.50	58,381,059.71	203,981,942.77	6
7	BENUE	23	189,654,634.64	184,544,180.41	160,755,708.08	156,073,502.99	340,617,683.40	7
8	BORNO	27	210,110,155.01	204,448,504.13	174,532,524.33	169,449,052.75	373,897,556.88	8
9	CROSS RIVER	18	170,055,297.33	165,472,968.96	112,515,621.38	109,238,467.36	274,711,436.32	9
10	DELTA	25	171,708,399.68	167,081,526.64	144,172,631.58	139,973,428.72	307,054,955.36	10
11	EBONYI	13	151,294,293.65	147,217,501.30	83,231,805.36	80,807,578.02	228,025,079.32	11
12	EDO	18	158,126,784.71	153,865,883.32	110,311,577.04	107,098,618.49	260,964,501.81	12
13	EKITI	16	161,208,919.16	147,134,427.32	87,501,802.56	85,040,186.04	232,174,614.26	13
14	ENUGU	17	170,069,974.26	165,487,250.40	112,078,202.28	108,813,788.62	274,301,039.01	14
15	GOMBE	11	159,209,208.97	154,996,984.78	76,796,062.48	74,559,283.96	229,556,268.74	15
16	IMO	27	175,827,314.15	171,089,452.39	150,209,722.64	145,834,682.17	316,924,134.56	16
17	JIGAWA	27	189,118,586.84	184,022,577.02	157,809,456.35	153,213,064.42	337,235,641.44	17
18	KADUNA	23	221,574,420.95	215,603,852.73	177,471,676.65	172,302,598.69	387,006,461.42	18
19	KANO	44	268,240,504.42	261,012,466.87	282,550,119.57	274,320,504.44	535,332,971.31	19
20	KATSINA	34	207,878,756.81	202,277,233.43	215,110,215.44	208,844,869.36	411,122,102.78	20
21	KEBBI	21	178,568,889.22	173,757,152.68	135,757,635.69	131,803,529.79	305,560,682.48	21
22	KOGI	21	186,907,718.78	181,871,283.24	140,315,460.53	136,228,602.45	318,099,885.70	22
23	KWARA	16	150,534,771.36	146,478,445.18	99,287,885.65	96,396,005.49	242,874,450.67	23
24	LAGOS	20	226,546,507.53	220,441,960.92	169,136,534.74	164,210,227.90	384,652,188.82	24
25	NASSARAWA	13	155,954,346.59	151,751,983.96	88,581,906.70	86,001,851.17	237,753,835.13	25
26	NIGER	25	200,316,414.48	194,918,666.79	163,958,276.36	159,182,792.58	354,101,459.37	26
27	OGUN	20	157,112,619.80	152,879,046.21	116,967,241.54	113,560,428.68	266,439,474.89	27
28	ONDO	18	157,423,877.49	153,181,916.72	111,711,114.37	108,457,392.59	261,639,309.31	28
29	OSUN	30	154,232,433.19	150,076,469.42	151,315,528.83	146,908,280.41	296,984,749.83	29
30	OYO	33	189,675,589.22	184,564,570.35	190,872,733.32	185,313,333.32	369,877,903.67	30
31	PLATEAU	17	176,594,224.11	171,835,697.11	119,651,629.53	116,166,630.61	288,002,327.72	31
32	RIVERS	23	182,380,047.18	177,465,614.78	148,314,827.92	143,994,978.56	321,460,593.33	32
33	SOKOTO	23	186,375,851.27	181,353,747.49	149,375,987.28	145,025,230.37	326,378,977.86	33
34	TARABA	16	162,900,280.96	158,510,752.43	111,957,802.21	108,696,895.35	267,207,647.78	34
35	YOBE	17	167,929,278.24	163,404,237.81	112,563,758.43	109,285,202.36	272,689,440.18	35
36	ZAMFARA	14	168,286,918.57	163,752,241.13	101,708,880.42	98,746,485.85	262,498,726.97	36
37	FCT-ABUJA	6	0.00	0.00	44,921,688.19	43,613,289.51	43,613,289.51	37
		774	6,412,800,000.00	6,240,000,000.00	4,944,000,000.00	4,800,000,000.00	11,040,000,000.00	
38	FCT-ABUJA	6	240,000,000.00	240,000,000.00	0.00	0.00	240,000,000.00	38
39	Federal Government	0	12,403,200,000.00	12,403,200,000.00	0.00	0.00	12,403,200,000.00	39
40	ECOLOGICAL FUNDS DISTRIB	0	0.00	172,800,000.00	0.00	144,000,000.00	316,800,000.00	40
		6	12,643,200,000.00	12,816,000,000.00	0.00	144,000,000.00	12,960,000,000.00	
		780	19,056,000,000.00	19,056,000,000.00	4,944,000,000.00	4,944,000,000.00	24,000,000,000.00	
								TOTALFUNDS!!!: 24,000,000,000.00
								0.00

FEDERATION ACCOUNT: April,2023

1 SOLID MINERAL		Apr 2023
TOTAL FUNDS AVAILABLE FOR DISTRIBUTI		16,680,990,990.93
		16,680,990,990.93

BENEFICIARY	TOTAL REVENUE	NET SHARE	ECOLOGY SHARE
1 .1Federal Government	45.8316%	7,645,165,067.00	0.00
2 State Governments	23.2464%	3,877,729,889.72	3,773,240,162.15
3 13% Derivation Share	3.0000%	2,168,528,828.82	2,168,528,828.82
4 Local Governments	17.9220%	2,989,567,205.39	2,902,492,432.42
Grand Total	100.00%	16,680,990,990.93	16,489,426,490.39
			191,564,500.54

DISTRIBUTION OF FGN SHARE

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	.1Federal Government	48.5	7,038,544,148.62	7,038,544,148.62
2	1.46% Deriv. & Ecology FGN Share	1	145,124,621.62	145,124,621.62
3	FCT-ABUJA	1	145,124,621.62	145,124,621.62
4	0.72% STABILIZATION ACCOUN	05	72,562,310.81	72,562,310.81
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	243,809,364.32	243,809,364.32
		52.68	7,645,165,067.00	7,645,165,067.00

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION					
FEDERATION ACCOUNT DEPARTMENT					
13% SOLID MINERALS ALLOCATION TO STATE GOVERNMENTS APRIL 2023					
S/NO	STATE	SOLID MINERALS DERIVATION INDICES	GROSS DERIVATION ON SOLID MINERAL USING NEW 13% DERIVATION	TOTAL MINERALS REVENUE FOR APRIL 2023	S/NO
		₦	₦	₦	
1	ABIA	109,094,631.02	14,182,302.03	14,182,302.03	1
2	ADAMAWA	95,420,229.87	12,404,629.88	12,404,629.88	2
3	AKWA IBOM	103,620,915.60	13,470,719.03	13,470,719.03	3
4	ANAMBRA	37,418,722.99	4,864,433.99	4,864,433.99	4
5	BAUCHI	254,358,231.01	33,066,570.03	33,066,570.03	5
6	BAYELSA	27,731,309.65	3,605,070.25	3,605,070.25	6
7	BENUE	245,687,270.08	31,939,345.11	31,939,345.11	7
8	BORNO	5,659,656.48	735,755.34	735,755.34	8
9	CROSS RIVER	693,949,928.45	90,213,490.70	90,213,490.70	9
10	DELTA	36,789,253.63	4,782,602.97	4,782,602.97	10
11	EBONYI	1,198,402,407.48	155,792,312.98	155,792,312.98	11
12	EDO	922,144,323.26	119,878,762.03	119,878,762.03	12
13	EKITI	57,710,715.13	7,502,392.97	7,502,392.97	13
14	ENUGU	64,178,265.59	8,343,174.53	8,343,174.53	14
15	GOMBE	265,835,222.48	34,558,578.92	34,558,578.92	15
16	IMO	16,865,527.76	2,192,518.61	2,192,518.61	16
17	JIGAWA	16,780,897.08	2,181,516.62	2,181,516.62	17
18	KADUNA	690,402,468.68	89,752,320.93	89,752,320.93	18
19	KANO	524,290,968.68	68,157,825.93	68,157,825.93	19
20	KATSINA	84,100,037.92	10,933,004.93	10,933,004.93	20
21	KEBBI	117,946,154.24	15,333,000.05	15,333,000.05	21
22	KOGI	2,198,749,799.81	285,837,473.92	285,837,473.92	22
23	KWARA	221,442,882.68	28,787,574.75	28,787,574.75	23
24	LAGOS	1,763,698,907.04	229,280,857.92	229,280,857.92	24
25	NASSARAWA	403,504,523.31	52,455,588.03	52,455,588.03	25
26	NIGER	357,349,652.03	46,455,454.76	46,455,454.76	26
27	OGUN	1,885,000,555.53	245,050,072.22	245,050,072.22	27
28	ONDO	794,472,147.62	103,281,379.19	103,281,379.19	28
29	OSUN	569,110,177.56	73,984,323.08	73,984,323.08	29
30	OYO	450,346,094.20	58,544,992.25	58,544,992.25	30
31	PLATEAU	379,429,142.97	49,325,788.59	49,325,788.59	31
32	RIVERS	92,164,766.27	11,981,419.62	11,981,419.62	32
33	SOKOTO	195,559,616.54	25,422,750.15	25,422,750.15	33
34	TARABA	81,202,295.42	10,556,298.40	10,556,298.40	34
35	YOBE	12,546,601.34	1,631,058.17	1,631,058.17	35
36	ZAMFARA	50,230,858.16	6,530,011.56	6,530,011.56	36
37	FCT	1,657,795,833.59	215,513,458.37	215,513,458.37	37
	TOTAL	16,680,990,991.15	2,168,528,828.81	2,168,528,828.81	

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	95,754,084.20	93,173,884.33	2,580,199.87	62,051,992.51	60,244,623.80	1,807,338.71	4,387,538.59	1
2	ADAMAWA	101,865,879.11	99,120,990.15	2,744,888.96	78,269,644.80	75,989,946.41	2,279,698.39	5,024,587.35	2
3	AKWA IBOM	102,812,510.72	100,042,113.72	2,770,397.00	104,250,557.54	101,214,143.24	3,036,424.30	5,806,821.29	3
4	ANAMBRA	101,675,045.37	98,935,298.64	2,739,746.73	78,692,622.26	76,400,604.14	2,292,018.12	5,031,764.86	4
5	BAUCHI	~22,318,486.10	119,022,478.99	3,296,007.11	89,331,698.56	86,129,804.43	2,601,894.13	5,897,901.24	5
6	BAYELSA	90,480,912.86	88,042,804.43	2,438,108.43	36,361,271.15	35,302,205.00	1,059,066.15	3,497,174.58	6
7	BENUE	~14,681,487.88	111,591,268.14	3,090,219.73	97,208,713.78	94,375,450.28	2,831,263.51	5,921,483.24	7
8	BORNO	~27,050,653.10	123,627,132.51	3,423,520.59	106,537,360.64	102,463,456.93	3,073,903.71	6,497,424.30	8
9	CROSS RIVER	102,830,044.50	100,059,175.34	2,770,869.46	68,036,612.41	66,054,963.51	1,981,648.91	4,752,518.37	9
10	DELTA	103,829,652.22	101,031,847.22	2,797,805.00	87,179,160.86	84,639,962.00	2,539,198.86	5,337,093.86	10
11	EBONYI	91,485,529.66	89,020,350.72	2,465,178.94	50,329,101.08	48,863,204.93	1,465,896.15	3,931,075.09	11
12	EDO	95,617,040.83	93,040,533.74	2,576,507.09	66,703,857.83	64,761,027.02	1,942,830.81	4,519,337.80	12
13	EKITI	91,433,904.91	88,970,117.05	2,463,787.86	52,965,282.09	51,422,603.97	1,542,678.12	4,006,465.98	13
14	ENUGU	102,838,919.43	100,067,810.82	2,771,108.61	67,772,111.24	65,798,166.25	1,973,944.99	4,745,053.59	14
15	GOMBE	96,319,942.42	93,724,494.87	2,595,447.55	46,437,497.95	45,084,949.47	1,352,548.48	3,947,996.03	15
16	IMO	106,320,301.82	103,455,383.50	2,864,918.31	90,829,704.84	88,164,179.46	2,645,525.38	5,510,443.70	16
17	JIGAWA	114,357,347.32	111,275,861.92	3,081,485.41	95,425,156.84	92,645,783.34	2,779,373.50	5,860,858.91	17
18	KADUNA	133,982,933.34	130,372,614.78	3,610,318.56	107,314,624.68	104,188,956.00	3,125,668.68	6,735,987.24	18
19	KANO	162,201,257.11	157,830,564.56	4,370,692.56	170,854,079.97	165,877,747.54	4,976,332.43	9,347,024.98	19
20	KATSINA	125,701,358.02	122,314,195.68	3,387,162.34	130,074,119.26	126,285,552.88	3,788,566.58	7,175,728.92	20
21	KEBBI	107,978,093.67	105,068,504.32	2,909,589.35	82,090,731.30	79,699,739.12	2,390,992.17	5,300,581.52	21
22	KOGI	113,020,466.52	109,975,004.85	3,045,461.67	84,846,783.82	82,375,518.27	2,471,265.55	5,516,727.22	22
23	KWARA	91,026,257.23	88,573,453.89	2,452,803.34	60,037,986.82	58,289,307.59	1,748,679.23	4,201,482.57	23
24	LAGOS	136,989,484.10	133,298,150.70	3,691,333.40	102,274,481.69	99,295,613.29	2,978,868.40	6,670,201.80	24
25	NASSARAWA	94,303,398.08	91,762,288.55	2,541,109.53	53,564,232.05	52,004,108.79	1,560,123.26	4,101,232.79	25
26	NIGER	121,128,516.07	117,864,574.02	3,263,942.05	99,143,261.74	96,255,593.82	2,887,667.82	6,151,609.87	26
27	OGUN	95,003,789.58	92,443,807.23	2,559,982.35	70,728,444.46	68,668,392.68	2,060,051.78	4,620,034.13	27
28	ONDO	95,192,002.73	92,626,948.76	2,565,053.97	67,550,138.35	65,562,658.59	1,967,479.76	4,532,533.72	28
29	OSUN	93,262,181.28	90,749,128.49	2,513,052.79	91,498,370.28	88,833,369.20	2,665,001.08	5,178,053.87	29
30	OYO	114,694,158.82	111,603,597.65	3,090,561.17	115,418,055.00	112,056,364.08	3,361,690.92	6,452,252.09	30
31	PLATEAU	106,784,041.48	103,906,627.19	2,877,414.29	72,351,656.09	70,244,326.30	2,107,329.79	4,984,744.08	31
32	RIVERS	110,282,647.25	107,310,959.15	2,971,688.10	89,663,888.58	87,071,736.58	2,612,152.10	5,583,840.20	32
33	SOKOTO	112,698,853.73	109,662,058.27	3,036,795.46	90,325,556.80	87,694,715.34	2,630,841.46	5,667,636.92	33
34	TARABA	98,503,506.82	95,849,220.71	2,654,286.11	67,699,307.01	65,721,482.54	1,971,824.48	4,626,110.59	34
35	YOBE	101,544,470.68	98,808,242.43	2,736,228.25	68,065,720.21	66,083,223.51	1,982,496.71	4,718,724.96	35
36	ZAMFARA	101,760,730.75	99,018,675.14	2,742,055.62	61,501,328.28	59,710,609.98	1,791,318.30	4,533,373.92	36
37	FCT-ABUJA	0.00	0.00	0.00	27,163,512.51	26,372,342.24	791,170.27	791,170.27	37
		3,877,729,889.72	3,773,240,162.15	104,489,727.57	2,989,567,205.39	2,902,492,432.42	87,074,772.97	191,564,500.54	

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION								
FEDERATION ACCOUNT DEPARTMENT								
NET SOLID MINERAL ALLOCATION TO STATES APRIL 2023								
S/NO	STATE	GROSS	STATES SHARE	ECOLOGY	13% DERIVATION	DEDUCTION	TOTAL-NET	
0	1	2	3	4	5	6	7=3+5	
		₦	₦	₦	₦	₦	₦	
1	ABIA	95,754,084.20	99,173,884.33	2,580,199.87	14,182,302.03	0.00	107,356,186.36	1
2	ADAMAWA	101,865,879.11	99,120,990.15	2,744,888.96	12,404,629.88	0.00	111,525,620.03	2
3	AKWA IBOM	102,812,510.72	100,042,113.72	2,770,397.00	13,470,719.03	0.00	113,512,832.75	3
4	ANAMBRA	101,675,045.37	98,935,298.64	2,739,746.73	4,864,433.99	0.00	103,799,732.63	4
5	BAUCHI	122,318,486.10	119,022,478.99	3,296,007.11	33,066,570.03	0.00	152,089,049.02	5
6	BAYELSA	90,480,912.86	88,042,804.43	2,438,108.43	3,605,070.25	0.00	91,647,874.68	6
7	BENUE	114,681,487.83	111,591,268.14	3,090,219.73	31,939,345.11	0.00	143,530,613.25	7
8	BORNO	127,050,653.10	123,627,132.51	3,423,520.59	735,755.34	0.00	124,362,887.85	8
9	CROSS RIVER	102,830,044.50	100,059,175.04	2,770,869.46	90,213,490.70	0.00	190,272,665.74	9
10	DELTA	103,829,652.22	101,031,847.22	2,797,805.00	4,782,602.97	0.00	105,814,450.19	10
11	EBONYI	91,485,529.66	89,020,350.72	2,465,178.94	155,792,312.98	0.00	244,812,663.70	11
12	EDO	95,617,040.83	93,040,533.74	2,576,507.09	119,878,762.03	0.00	212,919,295.77	12
13	EKITI	91,433,904.91	88,970,117.05	2,463,787.86	7,502,392.97	0.00	96,472,510.02	13
14	ENUGU	102,838,919.43	100,067,810.82	2,771,108.61	8,343,174.53	0.00	108,410,985.35	14
15	GOMBE	96,319,942.42	93,724,494.87	2,595,447.55	34,558,578.92	0.00	128,283,073.79	15
16	IMO	106,320,301.82	103,455,383.50	2,864,918.31	2,192,518.61	0.00	105,647,902.11	16
17	JIGAWA	114,357,347.32	111,275,861.92	3,081,485.41	2,181,516.62	0.00	113,457,378.54	17
18	KADUNA	133,982,933.34	130,372,614.78	3,610,318.56	89,752,320.93	0.00	220,124,935.71	18
19	KANO	162,201,257.11	157,830,564.56	4,370,692.56	68,157,825.93	0.00	225,988,390.49	19
20	KATSINA	125,701,358.02	122,314,195.68	3,387,162.34	10,933,004.93	0.00	133,247,200.61	20
21	KEBBI	107,978,093.67	105,068,504.32	2,909,589.35	15,333,000.05	0.00	120,401,504.37	21
22	KOGI	113,020,466.52	109,975,004.85	3,045,461.67	285,837,473.92	0.00	395,812,478.77	22
23	KWARA	91,026,257.23	88,573,453.89	2,452,803.34	28,787,574.75	0.00	117,361,028.64	23
24	LAGOS	136,989,484.10	133,298,150.70	3,691,333.40	229,280,857.92	0.00	362,579,008.62	24
25	NASSARAWA	94,303,398.03	91,762,288.55	2,541,109.53	52,455,588.03	0.00	144,217,876.58	25
26	NIGER	121,128,516.07	117,864,574.02	3,263,942.05	46,455,454.76	0.00	164,320,028.78	26
27	OGUN	95,003,789.58	92,443,807.23	2,559,982.35	245,050,072.22	0.00	337,493,879.45	27
28	ONDO	95,192,002.73	92,626,948.76	2,565,053.97	103,281,379.19	0.00	195,908,327.95	28
29	OSUN	93,262,181.23	90,749,128.49	2,513,052.79	73,984,323.08	0.00	164,733,451.57	29
30	OYO	114,694,158.82	111,603,597.65	3,090,561.17	58,544,992.25	0.00	170,148,589.90	30
31	PLATEAU	106,784,041.43	103,906,627.19	2,877,414.29	49,325,788.59	0.00	153,232,415.78	31
32	RIVERS	110,282,647.25	107,310,959.15	2,971,688.10	11,981,419.62	0.00	119,292,378.77	32
33	SOKOTO	112,698,853.73	109,662,058.27	3,036,795.46	25,422,750.15	0.00	135,084,808.42	33
34	TARABA	98,503,506.82	95,849,220.71	2,654,286.11	10,556,298.40	0.00	106,405,519.11	34
35	YOBE	101,544,470.63	98,808,242.43	2,736,228.25	1,631,058.17	0.00	100,439,300.60	35
36	ZAMFARA	101,760,730.76	99,018,675.14	2,742,055.62	6,530,011.56	0.00	105,548,686.70	36
37	FCT-ABUJA	0	0	0	215,513,458.37	0.00	215,513,458.37	37
	TOTAL	3,877,729,889.72	3,773,240,162.16	104,489,727.56	2,168,528,828.81	0.00	5,941,768,990.97	

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

	=N=	
	15,121,436,356.39	
	Amount to be due for the month April, 2023	
GRAND TOTAL	15,121,436,356.39	


HALIDU SAYUTI YAHAYA
BANKING SERVICES DEPT.

DANIELLA ANGYU 
BANKING SERVICES DEPT.


HUSSAINI SANI KAGARA
BANKING SERVICES DEPT.

Distribution of ELECTRONIC MONEY TRANSFER LEVY (EMTL)

DESCRIPTION	EMTLVY CM	EMTLVY PM	VARIANCE
ELECTRONIC MONEY TRANSFER LEVY	15,121,436,356.39	15,091,626,492.78	29,809,863.61
LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-604,857,454.26	-603,665,059.71	-1,192,394.55
	<u>14,516,578,902.13</u>	<u>14,487,961,433.07</u>	<u>28,617,469.06</u>

DISTRIBUTION OF EMTLEVY TO THE THREE TIRES OF GOVERNMENT

.1Federal Government	15.00%	2,177,486,835.32	2,173,194,214.96	4,292,620.36
Local Governments	35.00%	5,080,802,615.75	5,070,786,501.57	10,016,114.17
State Governments	50.00%	7,258,289,451.07	7,243,980,716.54	14,308,734.53
	<u>100.00%</u>	<u>14,516,578,902.13</u>	<u>14,487,961,433.07</u>	<u>28,617,469.06</u>
		<u>14,516,578,902.13</u>	<u>14,487,961,433.07</u>	<u>28,617,469.06</u>

Distribution of FCN ELECTRONIC MONEY TRANSFER LEVY (EMTL)

DESCRIPTION		
.1Federal Government	14	2,032,321,046.30
FCT-ABUJA	1	145,165,789.02
	<u>15.00</u>	<u>2,177,486,835.32</u>

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> Apr 2023	<i>AMT PM</i> Mar 2023	
1	ABIA	55,796,927.95	30,860,809.82	25,770,647.53	112,428,385.30	110,072,843.70	1
2	ADAMAWA	68,925,616.88	34,499,010.92	10,703,993.96	114,128,621.76	115,092,870.04	2
3	AKWA IBO	101,747,339.20	42,689,074.18	12,448,664.77	156,885,078.16	157,567,440.84	3
4	ANAMBRA	68,925,616.88	45,540,204.57	51,397,598.04	165,863,419.49	158,934,165.04	4
5	BAUCHI	65,643,444.65	50,597,644.07	8,968,058.33	125,209,147.05	125,740,059.13	5
6	BAYELSA	26,257,377.86	18,548,703.54	6,733,338.38	51,539,419.78	51,997,373.70	6
7	BENUE	75,489,961.35	45,945,424.35	11,127,213.63	132,562,599.33	132,592,924.09	7
8	BORNO	88,618,650.27	45,204,383.52	13,160,253.87	146,983,287.67	146,881,888.57	8
9	CROSS RIV	59,079,100.18	31,459,372.54	10,853,751.99	101,392,224.71	101,558,730.58	9
10	DELTA	82,054,305.81	44,629,396.56	50,032,157.79	176,715,860.16	174,582,732.21	10
11	EBONYI	42,668,239.02	23,668,322.05	7,062,335.27	73,398,896.34	73,780,252.30	11
12	EDO	59,079,100.18	35,046,001.00	44,043,736.86	138,168,838.05	135,189,651.28	12
13	EKITI	52,514,755.72	25,962,857.82	9,152,264.06	87,629,877.60	87,262,017.52	13
14	ENUGU	55,796,927.95	35,470,320.95	25,400,094.57	116,667,343.47	114,298,634.53	14
15	FCT-ABUJA	19,693,033.39	15,301,925.24	62,119,523.08	97,114,481.71	94,070,558.37	15
16	GOMBE	36,103,894.56	25,632,546.86	5,782,782.12	67,519,223.53	68,317,439.08	16
17	IMO	88,618,650.27	42,849,051.71	23,031,380.96	154,499,082.95	152,260,083.63	17
18	JIGAWA	88,618,650.27	47,354,579.08	5,605,386.03	141,578,615.39	141,541,241.17	18
19	KADUNA	75,489,961.35	66,061,779.19	30,245,324.24	171,797,064.77	171,495,120.90	19
20	KANO	144,415,578.23	102,183,531.34	44,961,087.14	291,560,196.71	289,419,401.15	20
21	KATSINA	111,593,855.90	63,078,232.57	13,073,762.12	187,745,850.59	187,282,877.91	21
22	KEBBI	68,925,616.88	35,267,014.13	7,461,184.94	111,653,815.96	112,567,285.01	22
23	KOGI	68,925,616.88	35,701,058.40	13,562,511.96	118,189,187.24	117,282,266.08	23
24	KWARA	52,514,755.72	25,819,955.02	17,050,705.46	95,385,416.19	96,079,017.84	24
25	LAGOS	65,643,444.65	98,152,807.60	267,741,771.52	431,538,023.77	433,483,594.33	25
26	NASSARAW	42,668,239.02	20,290,118.46	11,480,166.63	74,438,524.11	74,803,299.40	26
27	NIGER	82,054,305.81	43,016,205.42	16,002,410.03	141,072,921.26	141,739,327.28	27
28	OGUN	65,643,444.65	40,597,093.85	38,702,782.15	144,943,320.65	146,188,146.25	28
29	ONDO	59,079,100.18	37,471,003.78	18,399,243.98	114,949,347.95	114,890,359.97	29
30	OSUN	98,465,166.97	37,280,557.46	18,727,164.73	154,472,889.16	154,369,666.29	30
31	OYO	108,311,683.67	60,889,564.44	45,790,509.60	214,991,757.71	222,090,470.26	31
32	PLATEAU	55,796,927.95	34,614,559.32	16,850,191.87	107,261,679.15	105,965,270.50	32
33	RIVERS	75,489,961.35	56,466,372.52	43,475,841.19	175,432,175.05	174,184,259.84	33
34	SOKOTO	75,489,961.35	40,258,441.53	9,528,683.68	125,277,086.55	126,401,761.98	34
35	TARABA	52,514,755.72	25,053,846.58	7,430,152.86	84,998,755.16	85,353,713.16	35
36	YOBE	55,796,927.95	25,280,946.94	7,103,261.48	88,181,136.37	88,254,368.97	36
37	ZAMFARA	45,950,411.25	35,498,067.38	5,180,586.31	86,629,064.95	87,195,388.69	37
Grand Total		2,540,401,307.87	1,524,240,784.72	1,016,160,523.15	5,080,802,615.75	5,070,786,501.57	

DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO STATE GOVERNMENTS

SNO	STATES	EQUALITY 50%		POPULATION 30%		DERIVATION 20%		GROSS		SNO
								Apr 2023	Mar 2023	
	1ABIA	100,809,575.71	4,453.3950	44,533,949.60	2.701210%	39,212,322.97	184,555,848.28	180,837,905	1	
	2ADAMAWA	100,809,575.71	4,978.4086	49,784,086.11	1.121964%	16,287,074.96	166,880,736.78	168,307,328	2	
	3AKWA IBOM	100,809,575.71	6,160.2825	61,602,825.36	1.304835%	18,941,746.15	181,354,147.23	182,444,529	3	
	4ANAMBRA	100,809,575.71	6,571.7173	65,717,172.91	5.387357%	78,205,998.19	244,732,746.81	234,001,217	4	
	5BAUCHI	100,809,575.71	7,301.5353	73,015,353.26	0.940008%	13,645,695.14	187,470,624.11	188,240,247	5	
	6BAYELSA	100,809,575.71	2,676.6862	26,766,861.71	0.705770%	10,245,370.77	137,821,808.19	138,368,443	6	
	7BENUE	100,809,575.71	6,630.1929	66,301,928.70	1.166324%	16,931,041.18	184,042,545.59	184,071,712	7	
	8BORNO	100,809,575.71	6,523.2564	65,232,563.54	1.379422%	20,024,492.00	186,066,631.24	185,925,882	8	
	9CROSS RIV	100,809,575.71	4,539.7711	45,397,710.53	1.137661%	16,514,945.07	162,722,231.30	162,908,041	9	
	10DELTA	100,809,575.71	6,440.2824	64,402,823.79	5.244236%	76,128,359.91	241,340,759.41	237,930,499	10	
	11EBONYI	100,809,575.71	3,415.4770	34,154,769.98	0.740255%	10,745,968.70	145,710,314.39	146,189,077	11	
	12EDO	100,809,575.71	5,057.3425	50,573,424.72	4.616546%	67,016,447.02	218,399,447.44	213,662,787	12	
	13EKITI	100,809,575.71	3,746.5919	37,465,919.02	0.959316%	13,925,980.47	152,201,475.20	151,563,928	13	
	14ENUGU	100,809,575.71	5,118.5743	51,185,743.17	2.662369%	38,648,493.82	190,643,812.69	186,908,250	14	
	15GOMBE	100,809,575.71	3,698.9261	36,989,261.02	0.606136%	8,799,015.23	146,597,851.96	147,695,479	15	
	16IMO	100,809,575.71	6,183.3682	61,833,682.28	2.414087%	35,044,286.24	197,687,544.23	194,258,757	16	
	17JIGAWA	100,809,575.71	6,833.5421	68,335,421.21	0.587541%	8,529,091.36	177,674,088.29	177,665,116	17	
	18KADUNA	100,809,575.71	9,533.1003	95,331,002.70	3.170233%	46,020,939.96	242,161,518.37	241,602,665	18	
	19KANO	100,809,575.71	14,745.6799	147,456,799.11	4.712700%	68,412,276.73	316,678,651.54	313,474,701	19	
	20KATSINA	100,809,575.71	9,102.5571	91,025,570.82	1.370356%	19,892,887.14	211,728,033.67	211,110,472	20	
	21KEBBI	100,809,575.71	5,089.2360	50,892,359.56	0.782061%	11,352,853.80	163,054,789.07	164,419,196	21	
	22KOGI	100,809,575.71	5,151.8711	51,518,710.77	1.421586%	20,636,563.31	172,964,849.79	171,539,979	22	
	23KWARA	100,809,575.71	3,725.9702	37,259,701.93	1.787209%	25,944,158.70	164,013,436.34	164,950,256	23	
	24LAGOS	100,809,575.71	14,164.0230	141,640,229.53	28.063969%	407,392,821.83	649,842,627.07	651,589,223	24	
	25NASSARAW	100,809,575.71	2,927.9825	29,279,825.06	1.203320%	17,468,090.44	147,557,491.21	147,990,529	25	
	26NIGER	100,809,575.71	6,207.4895	62,074,894.83	1.677329%	24,349,084.35	187,233,554.88	188,224,732	26	
	27OGUN	100,809,575.71	5,858.3976	58,583,975.66	4.056721%	58,889,711.32	218,283,262.69	219,999,328	27	
	28ONDO	100,809,575.71	5,407.2845	54,072,845.25	1.928559%	27,996,079.52	182,878,500.48	182,688,811	28	
	29OSUN	100,809,575.71	5,379.8020	53,798,020.09	1.962931%	28,495,039.98	183,102,635.78	182,962,111	29	
	30OYO	100,809,575.71	8,786.7195	87,867,194.98	4.799637%	69,674,316.46	258,351,087.15	269,046,109	30	
	31PLATEAU	100,809,575.71	4,995.0829	49,950,829.20	1.766192%	25,639,059.52	176,399,464.42	174,329,361	31	
	32RIVERS	100,809,575.71	8,148.4271	81,484,270.90	4.557020%	66,152,343.44	248,446,190.05	246,390,728	32	
	33SOKOTO	100,809,575.71	5,809.5281	58,095,280.60	0.998771%	14,498,736.26	173,403,592.57	175,099,372	33	
	34TARABA	100,809,575.71	3,615.4163	36,154,162.74	0.778809%	11,305,635.74	148,269,374.20	148,736,068	34	
	35YOBE	100,809,575.71	3,648.1882	36,481,881.81	0.744545%	10,808,241.55	148,099,699.07	148,150,337	35	
	36ZAMFARA	100,809,575.71	5,122.5783	51,225,782.88	0.543015%	7,882,720.97	159,918,079.56	160,697,540	36	
Grand Total		3,629,144,725.53	217,748.68	2,177,486,835.32	100.00%	1,451,657,890.21	7,258,289,451.07	7,243,980,716.53		

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS =N=924397664.85 IS NOT INCLUDED IN THIS TABLE.



It pays to pay your tax

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

S/N	STATE	ATTRIBUTION	PERCENTAGE
1	Abia	383,491,778.72	2.54
2	Adamawa	159,285,624.34	1.05
3	Akwa Ibom	185,247,987.70	1.23
4	Anambra	764,845,208.89	5.06
5	Bauchi	133,453,249.00	0.88
6	Bayelsa	100,198,487.73	0.66
7	Benue	165,583,536.18	1.10
8	Borno	195,837,111.19	1.30
9	Cross River	161,514,166.48	1.07
10	Delta	744,526,157.60	4.92
11	Ebonyi	105,094,274.92	0.70
12	Edo	655,412,750.96	4.33
13	Ekiti	136,194,405.65	0.90
14	Enugu	377,977,597.74	2.50
15	FCT	924,397,664.85	6.11
16	Gombe	86,053,305.32	0.57
17	Imo	342,728,883.34	2.27
18	Jigawa	83,413,482.56	0.55
19	Kaduna	450,079,229.81	2.98
20	Kano	669,063,796.78	4.42
21	Katsina	194,550,031.56	1.29
22	Kebbi	111,029,537.84	0.73
23	Kogi	201,823,094.62	1.33
24	Kwara	253,730,735.98	1.68
25	Lagos	3,984,252,552.34	26.35
26	Nasarawa	170,835,812.99	1.13
27	Niger	238,131,101.63	1.57
28	Ogun	575,934,258.23	3.81
29	Ondo	273,798,273.56	1.81
30	Osun	278,678,046.57	1.84
31	Oyo	681,406,392.86	4.51
32	Plateau	250,746,902.87	1.66
33	Rivers	646,961,922.47	4.28
34	Sokoto	141,795,888.03	0.94
35	Taraba	110,567,750.96	0.73
36	Yobe	105,703,295.87	0.70
37	Zamfara	77,092,058.25	0.51
	TOTAL	15,121,436,356.39	100.00

Emerging & Special Tax Dept:

Revenue Accounting Dept:

Approved by:

Prepared by:	ADIL HAMMAN	Prepared by:	Umar Mustapha	Executive Chairmen FIRS:
Signature:		Signature:		Signature:
Date:	12TH MAY, 2023	Date:	16/05/2023	Date:
Check by:	GABRIEL SMITH	Counter Reviewed by:		
Signature:		Signature:		
Date:	12TH MAY, 2023	Date:	16-05-2023	

NON IMPORT EMT COLLECTION FOR THE MONTH

SN	STATE	COLLECTIONS INDICES FOR DERIVATION		COLLECTIONS	
		Apr 2023		Mar 2023	
1	ABIA	383,491,778.72	2.5361	350,981,250.00	1
2	ADAMAWA	159,285,624.34	1.0534	176,668,600.00	2
3	AKWA IBOM	185,247,987.70	1.2251	199,639,350.00	3
4	ANAMBRA	764,845,208.89	5.0580	665,089,250.00	4
5	BAUCHI	133,453,249.00	0.8825	144,763,750.00	5
6	BAYELSA	100,198,487.73	0.6626	108,327,700.00	6
7	BENUE	165,583,536.18	1.0950	169,597,200.00	7
8	BORNO	195,837,111.19	1.2951	198,254,000.00	8
9	CROSS RIVER	161,514,166.48	1.0681	166,647,950.00	9
10	DELTA	744,526,157.60	4.9236	716,499,550.00	10
11	EBONYI	105,094,274.92	0.6950	112,715,250.00	11
12	EDO	855,412,750.96	4.3343	813,840,850.00	12
13	EKITI	136,194,405.65	0.9007	133,022,500.00	13
14	ENUGU	377,977,597.74	2.4996	345,406,350.00	14
15	GOMBE	86,053,305.32	0.5691	99,742,600.00	15
16	IMO	342,728,883.34	2.2665	313,267,150.00	16
17	JIGAWA	83,413,482.56	0.5516	86,846,200.00	17
18	KADUNA	450,079,229.81	2.9764	449,738,550.00	18
19	KANO	669,063,796.78	4.4246	644,440,900.00	19
20	KATSINA	194,550,031.56	1.2866	192,784,700.00	20
21	KEBBI	111,029,537.84	0.7343	127,679,400.00	21
22	KOGI	201,823,094.62	1.3347	191,396,550.00	22
23	KWARA	253,730,735.98	1.6780	266,350,200.00	23
24	LAGOS	3,984,252,552.34	26.3484	4,018,009,600.00	24
25	NASSARAWA	170,835,812.99	1.1298	178,110,950.00	25
26	NIGER	238,131,101.63	1.5748	251,716,900.00	26
27	OGUN	575,934,258.23	3.8087	597,575,100.00	27
28	ONDO	273,798,273.56	1.8107	275,752,850.00	28
29	OSUN	278,678,046.57	1.8429	281,124,200.00	29
30	OYO	681,406,392.86	4.5062	792,005,650.00	30
31	PLATEAU	250,746,902.87	1.6582	234,107,400.00	31
32	RIVERS	646,961,922.47	4.2784	632,262,800.00	32
33	SOKOTO	141,795,888.03	0.9377	161,927,700.00	33
34	TARABA	110,567,750.96	0.7312	118,125,400.00	34
35	YOBE	105,703,295.87	0.6990	109,171,550.00	35
36	ZAMFARA	77,092,058.25	0.5098	87,908,850.00	36
37	FCT-ABUJA	924,397,664.85	6.1132	880,127,794.10	37

Grand Total

15,121,436,356.39

100.00

15,091,626,544.10

15,121,436,356.39

100.00

15,091,626,544.10

SOURCE: FEDERAL INLAND REVENUE SERVICE- EMT DIRECTORATE

16 May 2023

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DBS

CENTRAL BANK OF NIGERIA, ABUJA
ELECTRONIC MONEY TRANSFER LEVY

JANUARY - DECEMBER 2023

ACCOUNT NO 3000034179

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	
JUNE	
JULY	
AUGUST	
SEPTEMBER	
OCTOBER	
NOVEMBER	
DECEMBER	
TOTAL	56,142,009,346.77

Prepared by: 
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Checked by :  Authorised by: 