

SUMMARY OF STATUTORY REVENUE ALLOCATION DISTRIBUTION STATES AND LGCS

SN	STATE	GROSS STATUTORY	TOTAL DERIVATION OIL &	ECOLOGY	TOTAL	DEDUCTION	STATE NET	LGCSGROSS	LGCS NET	SN
1	ABIA	2,321,658,786.25	435,427,949.80	62,559,667.89	2,757,086,736.05	458,629,432.07	2,295,897,636.09	1,504,515,292.26	1,347,043,621.04	1
2	ADAMAWA	2,469,845,701.31	0.00	66,552,728.48	2,469,845,701.31	248,158,035.97	2,155,134,936.86	1,897,730,108.06	1,702,064,204.61	2
3	AKWA IBOM	2,492,797,783.31	7,304,429,788.94	67,171,197.75	9,797,227,572.24	933,720,649.22	8,796,335,725.27	2,527,664,988.09	2,246,798,032.98	3
4	ANAMBRA	2,465,218,736.16	0.00	66,428,049.78	2,465,218,736.16	157,051,201.08	2,241,739,485.30	1,907,985,642.76	1,712,021,034.42	4
5	BAUCHI	2,965,740,734.11	0.00	79,915,169.48	2,965,740,734.11	660,660,302.03	2,225,165,262.60	2,165,941,271.10	1,969,148,735.41	5
6	BAYELSA	2,193,805,184.09	8,180,351,214.99	59,114,510.95	10,374,156,399.08	1,001,611,973.16	9,313,429,914.98	881,617,378.01	802,456,454.91	6
7	BENUE	2,780,573,665.67	0.00	74,925,637.43	2,780,573,665.67	908,014,347.92	1,797,633,670.32	2,356,879,322.95	2,134,469,454.63	7
8	BORNO	3,080,477,115.31	0.00	83,006,868.38	3,080,477,115.31	84,765,545.46	2,912,704,701.47	2,558,864,644.32	2,303,830,334.87	8
9	CROSS RIVER	2,493,222,908.45	0.00	67,182,653.22	2,493,222,908.45	1,416,061,593.03	1,009,978,662.20	1,649,619,442.43	1,481,236,093.36	9
10	DELTA	2,517,459,452.11	12,541,817,729.16	67,835,733.74	15,059,277,181.28	1,018,480,839.67	13,972,960,607.87	2,113,750,723.81	1,885,051,564.25	10
11	EBONYI	2,218,163,178.38	0.00	59,770,864.09	2,218,163,178.38	240,056,062.00	1,918,336,252.29	1,220,282,149.88	1,085,627,665.91	11
12	EDO	2,318,336,025.12	1,641,702,913.97	62,470,132.41	3,960,038,939.09	384,434,721.09	3,513,134,085.59	1,617,305,401.57	1,449,863,238.16	12
13	EKITI	2,216,911,481.83	0.00	59,737,135.74	2,216,911,481.83	948,293,664.43	1,208,880,681.66	1,284,199,139.37	1,139,829,786.86	13
14	ENUGU	2,493,438,090.42	0.00	67,188,451.54	2,493,438,090.42	177,028,684.53	2,249,220,954.35	1,643,206,332.48	1,481,695,116.40	14
15	GOMBE	2,335,378,615.71	0.00	62,929,363.90	2,335,378,615.71	618,829,971.64	1,653,619,280.17	1,125,926,126.67	1,019,593,364.64	15
16	IMO	2,577,847,879.06	842,087,676.27	69,462,966.80	3,419,935,555.33	581,053,077.43	2,769,419,511.10	2,202,262,013.71	1,957,614,188.66	16
17	JIGAWA	2,772,714,525.95	0.00	74,713,864.47	2,772,714,525.95	109,474,218.46	2,588,526,443.02	2,313,683,595.39	2,065,790,481.54	17
18	KADUNA	3,248,557,562.80	0.00	87,535,982.23	3,248,557,562.80	500,198,670.52	2,660,822,910.05	2,601,956,285.80	2,372,408,253.52	18
19	KANO	3,932,740,591.28	0.00	105,972,051.86	3,932,740,591.28	935,664,698.43	2,891,103,840.99	4,142,537,409.55	3,215,061,426.39	19
20	KATSINA	3,047,762,032.63	0.00	82,125,324.23	3,047,762,032.63	169,023,646.23	2,796,613,062.17	3,153,784,241.81	2,834,624,773.44	20
21	KEBBI	2,618,042,791.47	0.00	70,546,063.24	2,618,042,791.47	98,941,949.54	2,448,554,778.69	1,990,376,381.06	1,792,012,042.47	21
22	KOGI	2,740,300,440.67	0.00	73,840,431.04	2,740,300,440.67	346,712,078.48	2,319,747,931.15	2,057,199,781.94	1,856,889,130.70	22
23	KWARA	2,207,027,633.67	0.00	59,470,804.50	2,207,027,633.67	292,645,517.21	1,854,911,311.96	1,455,684,326.95	1,306,320,260.24	23
24	LAGOS	3,321,454,557.70	0.00	89,500,272.51	3,321,454,557.70	3,624,810,279.74	-392,855,994.55	2,479,752,702.05	2,273,820,027.60	24
25	NASSARAWA	2,286,485,370.85	0.00	61,611,881.25	2,286,485,370.85	159,704,424.94	2,065,169,064.66	1,298,721,313.20	1,173,985,014.89	25
26	NIGER	2,936,888,655.34	0.00	79,137,718.26	2,936,888,655.34	638,619,533.65	2,219,131,403.43	2,403,832,971.09	2,166,684,834.03	26
27	OGUN	2,303,467,101.73	0.00	62,069,472.80	2,303,467,101.73	1,003,967,544.40	1,237,430,084.53	1,714,885,750.19	1,531,230,753.94	27
28	ONDO	2,308,030,528.03	948,686,232.42	62,192,439.38	3,256,716,760.45	1,190,580,805.11	2,003,943,515.96	1,637,824,365.56	1,469,784,562.43	28
29	OSUN	2,261,239,971.20	0.00	60,931,615.99	2,261,239,971.20	1,404,666,538.64	795,641,816.57	2,218,474,512.63	1,953,298,448.72	29
30	OYO	2,780,880,875.95	0.00	74,933,915.82	2,780,880,875.95	926,186,100.66	1,779,760,859.47	2,798,432,502.68	2,496,308,428.35	30
31	PLATEAU	2,589,091,736.34	0.00	69,765,944.99	2,589,091,736.34	1,420,829,787.69	1,088,496,003.67	1,754,242,228.55	1,589,496,957.25	31
32	RIVERS	2,673,919,124.02	7,401,909,701.17	72,051,712.92	10,075,828,825.19	542,807,452.24	9,460,969,660.03	2,174,480,492.04	1,957,383,211.03	32
33	SOKOTO	2,732,502,599.10	0.00	73,630,309.56	2,732,502,599.10	401,884,463.14	2,256,987,826.41	2,190,038,412.73	1,972,487,988.41	33
34	TARABA	2,388,321,438.08	0.00	64,355,966.89	2,388,321,438.08	789,567,346.03	1,534,378,125.15	1,641,441,117.25	1,486,666,658.59	34
35	YOBE	2,462,052,815.05	0.00	66,342,740.53	2,462,052,815.05	165,860,532.40	2,229,849,542.13	1,650,325,191.79	1,488,606,630.30	35
36	ZAMFARA	2,467,296,268.64	0.00	66,484,031.19	2,467,296,268.64	769,886,906.28	1,630,925,331.17	1,491,179,131.95	1,354,151,922.73	36
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	658,608,016.62	599,313,198.57	37
42	SOKO DERIVATIO	0.00	732,049,979.32	0.00	732,049,979.32	0.00	732,049,979.32	0.00	0.00	42
43	GBETIOKUN DERI	94,019,651,947.80	40,028,463,186.04	2,533,463,675.24	134,048,115,133.84	25,328,902,594.52	106,185,748,864.08	72,485,210,708.26	64,674,667,936.23	43

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GROSS STATUTORY AND ECOLOGICAL REVENUE ALLOCATION TO STATES AND LGCS

SN	2) STATE	3) GROSS STATUTORY = 26.72%	4) STATUTORY = 26.0%	5) STATES ECOLOGICAL FUNDS = 0.72%	6) LGCS GROSS = 20.6%	7) LGCS = 20%	8) LGCS ECOLOGICAL FUNDS = 0.6%	TOTAL ECOLOGICAL FUNDS = 5+8	SN
1	ABIA	2,321,658,786.25	2,259,099,118.36	62,559,667.89	1,504,515,292.26	1,460,694,458.50	43,820,833.76	106,380,501.65	1
2	ADAMAWA	2,469,845,701.31	2,403,292,972.83	66,552,728.48	1,897,730,108.06	1,842,456,415.59	55,273,692.47	121,826,420.95	2
3	AKWA IBOM	2,492,797,783.31	2,425,626,585.55	67,171,197.75	2,527,664,988.09	2,454,043,677.76	73,621,310.33	140,792,508.09	3
4	ANAMBRA	2,465,218,736.16	2,398,790,686.38	66,428,049.78	1,907,985,642.76	1,852,413,245.40	55,572,397.36	122,000,447.14	4
5	BAUCHI	2,965,740,734.11	2,885,825,564.63	79,915,169.48	2,165,941,271.10	2,102,855,603.01	63,085,668.09	143,000,637.57	5
6	BAYELSA	2,193,805,184.09	2,134,690,673.15	59,114,510.95	881,617,378.01	855,939,201.95	25,678,176.06	84,792,687.01	6
7	BENUE	2,780,573,655.67	2,705,648,018.24	74,925,637.43	2,356,879,322.95	2,288,232,352.37	68,646,970.57	143,572,608.00	7
8	BORNO	3,080,477,115.31	2,997,470,246.93	83,006,868.38	2,558,864,644.32	2,484,334,606.13	74,530,038.18	157,536,906.56	8
9	CROSS RIVER	2,493,222,908.45	2,426,040,255.23	67,182,653.22	1,649,619,442.43	1,601,572,274.20	48,047,168.23	115,229,821.45	9
10	DELTA	2,517,459,452.11	2,449,623,718.37	67,835,733.74	2,113,750,723.81	2,052,185,168.75	61,565,555.06	129,401,288.80	10
11	EBONYI	2,218,163,178.38	2,158,382,314.30	59,770,864.09	1,220,282,149.88	1,184,739,951.34	35,542,198.54	95,313,062.63	11
12	EDO	2,318,336,025.12	2,255,865,892.70	62,470,132.41	1,617,305,401.57	1,570,199,419.00	47,105,982.57	109,576,114.98	12
13	EKITI	2,216,911,481.83	2,157,174,346.09	59,737,135.74	1,284,199,139.37	1,246,795,280.95	37,403,858.43	97,140,994.17	13
14	ENUGU	2,493,438,090.42	2,426,249,638.88	67,188,451.54	1,643,206,332.48	1,595,345,953.86	47,860,378.62	115,048,830.15	14
15	GOMBE	2,335,378,615.71	2,272,449,251.81	62,929,363.90	1,125,926,126.67	1,093,132,161.82	32,793,964.85	95,723,328.75	15
16	IMO	2,577,847,879.06	2,508,384,912.26	69,462,966.80	2,202,262,013.71	2,138,118,459.92	64,143,553.80	133,606,520.60	16
17	JIGAWA	2,772,714,525.95	2,698,000,661.48	74,713,864.47	2,313,683,595.39	2,246,294,752.80	67,388,842.58	142,102,707.06	17
18	KADUNA	3,248,557,562.80	3,161,021,580.57	87,535,982.23	2,601,966,285.80	2,526,171,151.26	75,785,134.54	163,321,116.77	18
19	KANO	3,932,740,591.28	3,826,768,539.42	105,972,051.86	4,142,537,409.55	4,021,880,980.15	120,656,429.40	226,628,481.27	19
20	KATSINA	3,047,762,032.63	2,965,636,708.40	82,125,324.23	3,153,784,241.81	3,061,926,448.36	91,857,793.45	173,983,117.68	20
21	KEBBI	2,618,042,791.47	2,547,496,728.23	70,546,063.24	1,990,376,381.06	1,932,404,253.45	57,972,127.60	128,518,190.85	21
22	KOGI	2,740,300,440.67	2,666,460,009.63	73,840,431.04	2,057,199,781.94	1,997,281,341.68	56,918,440.25	133,756,871.29	22
23	KWARA	2,207,027,633.67	2,147,556,829.17	59,470,804.50	1,455,684,326.95	1,413,285,754.32	42,398,572.63	101,869,377.13	23
24	LAGOS	3,321,454,557.70	3,231,954,285.19	89,500,272.51	2,479,752,702.05	2,407,526,895.20	72,225,806.86	161,726,079.37	24
25	NASSARAWA	2,286,485,370.85	2,224,873,489.60	61,611,881.25	1,298,721,313.20	1,260,894,478.83	37,826,834.36	99,438,715.62	25
26	NIGER	2,936,888,655.34	2,857,750,937.08	79,137,718.26	2,403,832,971.09	2,333,818,418.53	70,014,552.56	149,152,270.81	26
27	OGUN	2,303,467,101.73	2,241,397,628.93	62,069,472.80	1,714,885,750.19	1,664,937,621.54	49,948,128.65	112,017,601.45	27
28	ONDO	2,308,030,528.03	2,245,838,088.65	62,192,439.38	1,637,824,365.56	1,590,120,743.27	47,703,622.30	109,896,061.68	28
29	OSUN	2,261,239,971.20	2,200,308,355.21	60,931,615.99	2,218,474,512.63	2,153,858,750.12	64,615,762.50	125,547,378.49	29
30	OYO	2,780,880,875.95	2,705,946,960.13	74,933,915.82	2,798,432,502.68	2,716,924,759.89	81,507,742.80	156,441,656.62	30
31	PLATEAU	2,589,091,736.34	2,519,325,791.35	69,765,944.99	1,754,242,228.55	1,703,147,794.71	51,094,433.84	120,860,378.83	31
32	RIVERS	2,673,919,124.02	2,601,867,411.10	72,051,712.92	2,174,480,492.04	2,111,146,108.78	63,334,383.26	135,366,096.19	32
33	SOKOTO	2,732,502,599.10	2,658,872,289.55	73,630,309.56	2,190,038,412.73	2,126,250,886.15	63,787,526.58	137,417,836.14	33
34	TARABA	2,388,321,438.08	2,323,965,471.18	64,355,966.89	1,641,441,117.25	1,593,632,152.67	47,808,964.58	112,164,931.47	34
35	YOBE	2,462,052,815.05	2,395,710,074.53	66,342,740.53	1,650,325,191.79	1,602,257,467.76	48,067,724.03	114,410,464.56	35
36	ZAMFARA	2,467,296,266.64	2,400,812,237.45	66,484,031.19	1,491,179,131.95	1,447,746,730.05	43,432,401.90	109,916,433.09	36
37	FCT-ABUJA	0.00	0.00	0.00	658,608,016.62	639,425,268.85	19,182,757.77	19,182,757.77	37
		94,019,651,947.80	91,486,188,272.56	2,533,463,675.24	72,485,210,708.26	70,373,990,978.89	2,111,219,729.37	4,644,683,404.61	

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CENTRAL BANK OF NIGERIA, ABUJA
VALUE ADDED TAX (VAT) ACCOUNT COMPONENT STATEMENT
FOR THE MONTH OF MARCH, 2021

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<u>Balance as at 28th February, 2021</u>	181,712,025,205.21	
GRAND TOTAL		
	181,712,025,205.21	


H.K. Sani
 BANKING SERVICES DEPT.


C.T. Igundunasse
 BANKING SERVICES DEPT.

40

TOTAL VALUE ADDED TAX (VAT)

DESCRIPTION	Mar 2021	Feb 2021	INCREASE/DECREASE
VAT FOR DISTRIBUTION	181,712,025,205.21	157,326,674,075.96	24,385,351,129.25
VAT DEDUCTIONS AT SOURCE	-12,719,841,764.37	-11,012,867,185.32	-1,706,974,579.05
	<u>168,992,183,440.84</u>	<u>146,313,806,890.64</u>	<u>22,678,376,550.20</u>

Distribution of Value Added Tax (VAT)

DESCRIPTION	Mar 2021	Feb 2021	INCREASE/DECREASE
.1Federal Government	25,348,827,516.13	21,947,071,033.60	3,401,756,482.53
State Governments	84,496,091,720.42	73,156,903,445.32	11,339,188,275.10
Local Governments	59,147,264,204.29	51,209,832,411.72	7,937,431,792.57
	<u>100.00%</u>	<u>146,313,806,890.64</u>	<u>22,678,376,550.20</u>
FIRS - VAT Cost of Collections	6,599,025,360.87	5,633,517,097.13	965,508,263.74
NCS -IMPORT VAT Cost of Collections	669,455,647.34	659,549,865.91	9,905,781.43
	<u>0.00%</u>	<u>6,293,066,963.04</u>	<u>975,414,045.17</u>
ALLOCATION TO NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	7,268,481,008.21	6,293,066,963.04	975,414,045.17
	<u>0.00%</u>	<u>4,719,800,222.28</u>	<u>731,560,533.88</u>
	<u>0.00%</u>	<u>181,712,025,205.21</u>	<u>24,385,351,129.25</u>

Distribution of FGN Value Added Tax (VAT)

DESCRIPTION	Mar 2021	Feb 2021	INCREASE/DECREASE
.1Federal Government	23,658,905,681.72	20,483,932,964.69	3,174,972,717
FCT-ABUJA	1,689,921,834.41	1,463,138,068.91	226,783,765
	<u>15.00</u>	<u>21,947,071,033.60</u>	<u>3,401,756,482</u>



NON IMPORT VAT COLLECTION FOR THE MONTH

March, 2021

FEDERATION ACCOUNT:

SN	STATE	COLLECTIONS	INDICES FOR DERIVATION	COLLECTIONS
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Mar 2021

Feb 2021

1	ABIA	294,831,028.04	0.2379	353,811,399.45	1
2	ADAMAWA	710,934,313.47	0.5737	77,429,403.19	2
3	AKWA IBOM	1,293,663,556.86	1.0440	270,097,900.26	3
4	ANAMBRA	324,255,874.14	0.2617	691,655,151.54	4
5	BAUCHI	307,621,397.44	0.2482	182,490,874.99	5
6	BAYELSA	3,478,084,176.97	2.8067	1,431,929,668.50	6
7	BENUE	223,665,214.90	0.1805	199,246,585.09	7
8	BORNO	137,353,161.14	0.1108	167,724,111.04	8
9	CROSS RIVER	188,209,273.72	0.1519	105,083,726.73	9
10	DELTA	602,500,670.69	0.4862	1,807,249,063.90	10
11	EBONYI	1,071,149,110.29	0.8644	899,833,292.42	11
12	EDO	495,513,814.10	0.3999	1,896,634,969.68	12
13	EKITI	746,013,098.08	0.6020	242,092,545.08	13
14	ENUGU	554,568,973.56	0.4475	762,681,304.53	14
15	GOMBE	139,075,123.29	0.1122	541,008,318.08	15
16	IMO	94,567,392.60	0.0763	78,178,478.00	16
17	JIGAWA	322,874,409.69	0.2606	363,967,096.71	17
18	KADUNA	2,115,837,864.15	1.7074	818,243,654.69	18
19	KANO	2,812,307,391.30	2.2695	3,207,643,888.40	19
20	KATSINA	531,866,221.07	0.4292	367,243,186.87	20
21	KEBBI	73,979,712.92	0.0597	184,931,932.74	21
22	KOGI	151,251,185.20	0.1221	1,238,847,242.61	22
23	KWARA	243,257,142.55	0.1963	364,590,493.37	23
24	LAGOS	54,726,469,048.29	44.1627	46,954,026,565.99	24
25	NASSARAWA	354,949,167.98	0.2864	167,706,975.75	25
26	NIGER	470,072,066.11	0.3793	197,570,948.39	26
27	OGUN	1,207,110,541.01	0.9741	767,949,043.14	27
28	ONDO	298,255,556.07	0.2407	808,976,580.60	28
29	OSUN	185,435,048.97	0.1496	122,565,897.93	29
30	OYO	7,676,069,643.62	6.1944	7,500,696,041.65	30
31	PLATEAU	758,750,737.98	0.6123	414,253,488.55	31
32	RIVERS	5,012,607,314.54	4.0450	15,541,792,176.28	32
33	SOKOTO	1,089,710,167.73	0.8794	567,644,349.17	33
34	TARABA	52,250,437.73	0.0422	195,950,708.34	34
35	YOBE	1,963,699,661.98	1.5847	859,965,986.01	35
36	ZAMFARA	12,584,774.54	0.0102	78,570,171.40	36
37	FCT-ABUJA	33,198,657,543.29	26.7904	33,918,897,559.52	37
Grand Total		123,920,001,816.01	100.00	124,349,180,780.59	
		123,920,001,816.01	100.00	124,349,180,780.59	

VAT INCOME DISTRIBUTION FOR THE YEAR 2021 VAT REVENUE

MONTH	VATACCT	BUDGET	DIFFERENCE	CUMMULATIVE DIFF
01 January	171,357,889,365.00	153,196,000,000.00	18,161,889,365.00	18,161,889,365.00
02 February	157,351,311,374.39	153,196,000,000.00	4,155,311,374.39	22,317,200,739.39
03 March	157,326,674,075.96	153,196,000,000.00	4,130,674,075.96	26,447,874,815.35
04 April	181,712,025,205.21	153,196,000,000.00	28,516,025,205.21	54,963,900,020.56
	<u>667,747,900,020.56</u>	<u>612,784,000,000.00</u>	<u>54,963,900,020.56</u>	





PLANNING, RESEARCH AND STATISTICS DEPARTMENT, REVENUE HOUSE (HEADQUARTERS), ABUJA
 RETURNS OF NON-IMPORT (LOCAL) VAT COLLECTIONS FOR THE MONTH OF JANUARY, 2021
 MARCH

S/NO	STATES	ACTUAL COLLECTION = N=	% INDICES FOR DERIVATION
1	ABIA	294,831,028.04	0.24
2	ADAMAWA	710,934,313.47	0.57
3	AKWA IBOM	1,293,663,556.86	1.04
4	ANAMBRA	324,255,874.14	0.26
5	BAUCHI	307,621,397.44	0.25
6	BAYELSA	3,478,084,176.97	2.81
7	BENUE	223,665,214.90	0.18
8	BORNO	137,353,161.14	0.11
9	CROSS RIVER	188,209,273.72	0.15
10	DELTA	602,500,670.69	0.49
11	EBONYI	1,071,149,110.29	0.86
12	EDO	495,513,814.10	0.40
13	EKITI	746,013,098.08	0.60
14	ENUGU	554,568,973.56	0.45
15	GOMBE	139,075,123.29	0.11
16	IMO	94,567,392.60	0.08
17	JIGAWA	322,874,409.69	0.26
18	KADUNA	2,115,837,864.15	1.71
19	KANO	2,812,307,391.30	2.27
20	KATSINA	531,866,221.07	0.43
21	KEBBI	73,979,712.92	0.06
22	KOGI	151,251,185.20	0.12
23	KWARA	243,257,142.55	0.20
24	LAGOS	54,726,469,048.29	44.16
25	ONDO	298,255,556.07	0.24
26	NASARAWA	354,949,167.98	0.29
27	NIGER	470,072,066.11	0.38
28	OGUN	1,207,110,541.01	0.97
29	OSUN	185,435,048.97	0.15
30	OYO	7,676,069,643.62	6.19
31	PLATEAU	758,750,737.98	0.61
32	RIVERS	5,012,607,314.54	4.05
33	SOKOTO	1,089,710,167.73	0.88
34	TARABA	52,250,437.73	0.04
35	YOBE	1,963,699,661.98	1.58
36	ZAMFARA	12,584,774.54	0.01
37	FCT	33,198,657,543.29	26.79
		123,920,001,816.05	100.00

Planning, Research & Statistics Dept: _____
 Revenue Accounting Dept: _____

Prepared by: Mola Tunde
 Signature: _____ Date: 03/04/2021

Reviewed by: CD/TOG
 Signature: _____ Date: 03/04/2021

Counter reviewed by: _____
 Signature: _____ Date: 03/04/2021

Approved by: Executive Chairman FIRS
 Signature: _____ Date: 03/04/2021

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TABLE 5

CENTRAL BANK OF NIGERIA, ABUJA.
VAT POOL ACCOUNT COLLECTIONS
JANUARY - DECEMBER 2021

MONTHS	NCS VAT N	FIRS VAT. N	TOTAL N
JANUARY	33,431,309,556.85	123,920,001,817.54	157,351,311,374.39
FEBRUARY	32,977,493,295.38	124,349,180,780.58	157,326,674,075.96
MARCH	33,472,782,366.90	148,239,242,838.31	181,712,025,205.21
APRIL			0.00
MAY			0.00
JUNE			0.00
JULY			0.00
AUGUST			0.00
SEPTEMBER			0.00
OCTOBER			0.00
NOVEMBER			0.00
DECEMBER			0.00
TOTAL	99,881,585,219.13	396,508,425,436.43	496,390,010,655.56

Prepared by: Checked by: Authorised by: 

Source: Banking Services Department, CBN, Abuja

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DISTRIBUTION OF VAT TO STATE GOVERNMENTS

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

Mar 2021 Feb 2021

1	ABIA	1,173,556,829.45	2833999	518,434,090.45	0.23792	54,919,974.54	1,746,910,894.44	1,522,175,235.52	2
2	ADAMAWA	1,173,556,829.45	3168101	579,552,625.25	0.57370	132,430,072.42	1,885,539,527.11	1,530,373,923.25	3
3	AKWA IBO	1,173,556,829.45	3920208	717,138,386.03	1.04395	240,978,604.17	2,131,673,819.65	1,680,669,233.14	4
4	ANAMBRA	1,173,556,829.45	4182032	765,034,834.58	0.26167	60,401,120.16	1,998,992,784.19	1,790,344,932.91	5
5	BAUCHI	1,173,556,829.45	4646465	849,995,309.14	0.24824	57,302,514.69	2,080,854,653.27	1,781,522,466.54	6
6	BAYELSA	1,173,556,829.45	1703358	311,601,682.09	2.80672	647,883,961.56	2,133,042,473.10	1,517,535,963.97	7
7	BENUE	1,173,556,829.45	4219244	771,842,165.62	0.18049	41,663,484.30	1,987,062,479.37	1,716,568,331.29	8
8	BORNO	1,173,556,829.45	4151193	759,393,340.38	0.11084	25,585,611.40	1,958,535,781.23	1,700,689,857.87	9
9	CROSS RI	1,173,556,829.45	2888966	528,489,410.39	0.15188	35,058,889.80	1,737,105,129.64	1,490,637,675.10	10
10	DELTA	1,173,556,829.45	4098391	749,734,072.03	0.48620	112,231,476.15	2,035,522,377.64	1,957,597,643.70	11
11	EBONYI	1,173,556,829.45	2173501	397,606,708.41	0.86439	199,529,480.51	1,770,693,018.37	1,505,907,519.77	12
12	EDO	1,173,556,829.45	3218332	588,741,570.90	0.39987	92,302,381.59	1,854,600,781.94	1,832,672,382.66	13
13	EKITI	1,173,556,829.45	2384212	436,152,863.73	0.60201	138,964,411.66	1,748,674,104.84	1,432,860,152.89	14
14	ENUGU	1,173,556,829.45	3257298	595,869,767.76	0.44752	103,302,946.47	1,872,729,543.68	1,655,373,286.93	15
15	GOMBE	1,173,556,829.45	2353879	430,603,934.02	0.11223	25,906,371.80	1,630,067,135.27	1,476,419,658.86	16
16	IMO	1,173,556,829.45	3934899	719,825,865.88	0.07631	17,615,645.23	1,910,998,340.57	1,651,944,004.15	17
17	JIGAWA	1,173,556,829.45	4348649	795,514,708.73	0.26055	60,143,786.35	2,029,215,324.52	1,763,715,414.76	18
18	KADUNA	1,173,556,829.45	6066562	1,109,778,991.68	1.70742	394,130,028.98	2,677,465,850.11	2,109,306,873.09	19
19	KANO	1,173,556,829.45	9383682	1,716,592,222.78	2.26945	523,865,657.38	3,414,014,709.62	3,021,285,752.43	20
20	KATSINA	1,173,556,829.45	5792578	1,059,558,068.62	0.42920	99,073,966.24	2,332,288,864.31	1,992,941,383.79	21
21	KEBBI	1,173,556,829.45	3238628	592,454,394.48	0.0597	13,780,652.52	1,779,791,876.45	1,558,937,928.64	22
22	KOGI	1,173,556,829.45	3278487	599,745,951.18	0.12206	28,174,481.14	1,801,477,261.78	1,735,771,684.73	23
23	KWARA	1,173,556,829.45	2371089	433,752,224.01	0.19630	45,312,992.20	1,652,622,045.67	1,450,601,517.80	24
24	LAGOS	1,173,556,829.45	9013534	1,648,879,657.70	44.1627	0.194,233,309.28	13,016,669,796.44	10,040,709,096.75	25
25	NASSARA	1,173,556,829.45	1863275	340,855,900.05	0.28643	66,118,547.28	1,580,531,276.78	1,338,316,442.16	26
26	NIGER	1,173,556,829.45	3950249	722,633,899.09	0.37934	87,563,191.95	1,983,753,920.49	1,673,692,591.50	27
27	OGUN	1,173,556,829.45	3728098	681,994,981.56	0.97410	224,855,845.79	2,080,407,656.80	1,730,792,994.06	28
28	ONDO	1,173,556,829.45	3441024	629,479,455.59	0.24068	55,557,882.27	1,858,594,167.31	1,691,963,082.38	29
29	OSUN	1,173,556,829.45	3423535	626,280,127.08	0.14964	34,542,118.02	1,834,379,074.55	1,578,133,663.37	30
30	OYO	1,173,556,829.45	5591589	1,022,890,395.30	6.19438	1,429,868,328.91	3,626,315,553.67	3,115,281,658.78	31
31	PLATEAU	1,173,556,829.45	3178712	581,493,735.37	0.61229	141,337,129.57	1,896,387,694.38	1,586,551,787.00	32
32	RIVERS	1,173,556,829.45	5185400	948,584,714.61	4.04503	933,728,949.46	3,055,870,493.53	4,351,975,726.29	33
33	SOKOTO	1,173,556,829.45	3696999	676,305,924.59	0.87937	202,986,961.93	2,052,849,715.97	1,693,458,626.13	34
34	TARABA	1,173,556,829.45	2300736	420,882,285.26	0.04216	9,733,007.85	1,604,172,122.55	1,412,173,225.04	35
35	YOBE	1,173,556,829.45	2321591	424,697,368.80	1.58465	365,790,317.77	1,964,044,516.02	1,522,912,248.82	36
36	ZAMFARA	1,173,556,829.45	3259846	596,335,882.98	0.01016	2,344,242.74	1,772,236,955.17	1,545,089,478.26	
Grand Total		42,248,045,860.21	138568341	25,348,827,516.13	73.21	16,899,218,344.08	84,496,091,720.42	73,156,903,445.32	

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS 26.79% IS NOT INCLUDED IN THIS TABLE TO MAKE 100%

DISTRIBUTION OF VAT TO LOCAL GOVERNMENTS

SNO STATES EQUALITY 50% POPULATION 30% DERIVATION 20% GROSS DEDUCTION NET VAT PMGROSS

Mar 2021

Mar 2021

Feb 2021

1	ABIA	649,550,059.09	359,260,654.29	0.23792045168	28,144,687.63	1,036,955,401.01	0.00	1,036,955,401.01	902,572,073.92	1
2	ADAMAWA	802,385,367.11	401,614,128.35	0.57370424714	67,866,073.36	1,271,865,568.82	0.00	1,271,865,568.82	1,048,802,870.39	2
3	AKWA IBO	1,184,473,637.17	496,957,299.93	1.04395056319	123,493,639.55	1,804,924,576.65	0.00	1,804,924,576.65	1,478,033,127.91	3
4	ANAMBRA	802,385,367.11	530,148,229.62	0.26166548530	30,953,595.18	1,363,487,191.91	0.00	1,363,487,191.91	1,210,678,418.14	4
5	BAUCHI	764,176,540.11	589,023,516.25	0.24824192457	29,365,661.40	1,382,565,717.76	0.00	1,382,565,717.76	1,186,634,389.31	5
6	BAYELSA	305,670,616.04	215,931,448.66	2.80671733861	332,019,303.95	853,621,368.65	0.00	853,621,368.65	569,544,491.13	6
7	BENUE	878,803,021.12	534,865,523.97	0.18049161687	21,351,170.70	1,435,019,715.79	0.00	1,435,019,715.79	1,240,368,217.66	7
8	BORNO	1,031,638,329.14	526,238,828.34	0.11084018651	13,111,787.59	1,570,988,945.07	0.00	1,570,988,945.07	1,362,628,018.88	8
9	CROSS RIV	687,758,886.10	366,228,716.17	0.15187965701	17,966,532.40	1,071,954,134.66	0.00	1,071,954,134.66	921,199,977.25	9
10	DELTA	955,220,675.13	519,545,219.39	0.4862013088	57,514,954.54	1,532,280,849.06	0.00	1,532,280,849.06	1,425,708,866.73	10
11	EBONYI	496,714,751.07	275,530,581.12	0.86438758440	102,252,321.66	874,497,653.85	0.00	874,497,653.85	742,726,099.69	11
12	EDO	687,758,886.10	407,981,816.52	0.399866588673	47,301,946.50	1,143,042,649.12	0.00	1,143,042,649.12	1,104,910,247.17	12
13	EKITI	611,341,232.09	302,242,013.17	0.60201185212	71,214,708.14	984,797,953.40	0.00	984,797,953.40	810,922,245.89	13
14	ENUGU	649,550,059.09	412,921,462.11	0.44752176036	52,939,375.59	1,115,410,896.80	0.00	1,115,410,896.80	982,708,113.09	14
15	GOMBE	420,297,097.06	298,396,756.55	0.11222976215	13,276,166.79	731,970,020.39	0.00	731,970,020.39	666,806,647.08	15
16	IMO	1,031,638,329.14	498,819,650.01	0.07631325953	9,027,441.05	1,539,485,420.20	0.00	1,539,485,420.20	1,331,513,046.19	16
17	JIGAWA	1,031,638,329.14	551,269,949.29	0.26056068186	30,821,720.04	1,613,729,998.47	0.00	1,613,729,998.47	1,400,463,487.49	17
18	KADUNA	878,803,021.12	769,046,507.57	1.70742239602	201,978,727.13	1,849,828,255.83	0.00	1,849,828,255.83	1,494,106,058.04	18
19	KANO	1,681,188,388.24	1,189,551,490.66	2.26945396230	268,463,986.22	3,139,203,865.11	0.00	3,139,203,865.11	2,749,689,149.64	19
20	KATSINA	1,299,100,118.18	734,314,077.85	0.42920126959	50,772,161.78	2,084,186,357.81	0.00	2,084,186,357.81	1,790,782,342.96	20
21	KEBBI	802,385,367.11	410,554,701.78	0.05969957379	7,062,132.93	1,220,002,201.82	0.00	1,220,002,201.82	1,065,998,038.02	21
22	KOGI	802,385,367.11	415,607,551.27	0.12205650596	14,438,498.52	1,232,431,416.90	0.00	1,232,431,416.90	1,156,578,084.89	22
23	KWARA	611,341,232.09	300,578,435.46	0.19630175838	23,221,423.93	935,141,091.48	0.00	935,141,091.48	819,571,407.14	23
24	LAGOS	764,176,540.11	1,142,628,533.85	44.1627406765	5,224,210,581.55	7,131,015,655.52	0.00	7,131,015,655.52	5,518,264,144.40	24
25	NASSARAWA	496,714,751.07	236,203,822.10	0.28643412103	33,883,589.27	766,802,162.44	0.00	766,802,162.44	648,375,637.22	25
26	NIGER	955,220,675.13	500,765,540.27	0.37933510266	44,873,267.08	1,500,859,482.48	0.00	1,500,859,482.48	1,276,868,937.29	26
27	OGUN	764,176,540.11	472,603,881.21	0.97410468312	115,231,254.11	1,352,011,675.43	0.00	1,352,011,675.43	1,134,059,020.07	27
28	ONDO	687,758,886.10	436,212,057.12	0.24068395069	28,471,594.44	1,152,442,537.66	0.00	1,152,442,537.66	1,039,767,539.33	28
29	OSUN	1,146,264,810.16	433,995,009.91	0.14964093468	17,701,703.80	1,597,961,523.87	0.00	1,597,961,523.87	1,378,287,541.06	29
30	OYO	1,260,891,291.18	708,835,085.22	6.19437502512	732,760,672.38	2,702,487,048.77	0.00	2,702,487,048.77	2,323,185,046.09	30
31	PLATEAU	649,550,059.09	402,959,264.60	0.61229077377	72,430,648.33	1,124,939,972.03	0.00	1,124,939,972.03	945,384,714.08	31
32	RIVERS	878,803,021.12	657,343,279.50	4.04503489435	478,505,495.22	2,014,651,795.85	0.00	2,014,651,795.85	2,610,091,860.33	32
33	SOKOTO	878,803,021.12	468,661,520.22	0.87936584229	104,024,167.61	1,451,488,708.96	0.00	1,451,488,708.96	1,213,391,566.99	33
34	TARABA	611,341,232.09	291,659,919.68	0.04216465217	4,987,847.64	907,988,999.41	0.00	907,988,999.41	797,959,793.47	34
35	YOBE	649,550,059.09	294,303,668.30	1.584651092	187,455,553.62	1,131,309,281.01	0.00	1,131,309,281.01	888,021,1375.07	35
36	ZAMFARA	534,923,578.08	413,244,467.22	0.01015556355	1,201,347.60	949,369,392.89	0.00	949,369,392.89	827,397,392.82	36
37	FCT-ABUJA	229,252,962.03	178,134,653.78	26.79039466552	3,169,157,101.62	3,576,544,717.43	0.00	3,576,544,717.43	3,146,432,424.89	37
Grand Total		29,573,632,102.15	17,744,179,261.29	0.237920451678	11,829,432,840.86	59,147,264,204.29	0.00	59,147,264,204.29	51,209,832,411.72	

DISTRIBUTION OF NET VAT TO STATE GOVERNMENTS AND LGCS

SNO STATES	GROSS	DEDUCTION	NET VAT	LGCS GROSS	LGCS NETVAT
1 ABIA	1,746,910,894.44	0.00	1,746,910,894.44	1,036,955,401.01	1,036,955,401.01
2 ADAMAWA	1,885,539,527.11	0.00	1,885,539,527.11	1,271,865,568.82	1,271,865,568.82
3 AKWA IBOM	2,131,673,819.65	0.00	2,131,673,819.65	1,804,924,576.65	1,804,924,576.65
4 ANAMBRA	1,998,992,784.19	0.00	1,998,992,784.19	1,363,487,191.91	1,363,487,191.91
5 BAUCHI	2,080,854,653.27	0.00	2,080,854,653.27	1,382,565,717.76	1,382,565,717.76
6 BAYELSA	2,133,042,473.10	0.00	2,133,042,473.10	853,621,368.65	853,621,368.65
7 BENUE	1,987,062,479.37	0.00	1,987,062,479.37	1,435,019,715.79	1,435,019,715.79
8 BORNO	1,958,535,781.23	0.00	1,958,535,781.23	1,570,988,945.07	1,570,988,945.07
9 CROSS RIVER	1,737,105,129.64	0.00	1,737,105,129.64	1,071,954,134.66	1,071,954,134.66
10 DELTA	2,035,522,377.64	0.00	2,035,522,377.64	1,532,280,849.06	1,532,280,849.06
11 EBONYI	1,770,693,018.37	0.00	1,770,693,018.37	874,497,653.85	874,497,653.85
12 EDO	1,854,600,781.94	0.00	1,854,600,781.94	1,143,042,649.12	1,143,042,649.12
13 EKITI	1,748,674,104.84	0.00	1,748,674,104.84	984,797,953.40	984,797,953.40
14 ENUGU	1,872,729,543.68	0.00	1,872,729,543.68	1,115,410,896.80	1,115,410,896.80
15 GOMBE	1,630,067,135.27	0.00	1,630,067,135.27	731,970,020.39	731,970,020.39
16 IMO	1,910,998,340.57	0.00	1,910,998,340.57	1,539,485,420.20	1,539,485,420.20
17 JIGAWA	2,029,215,324.52	0.00	2,029,215,324.52	1,613,729,998.47	1,613,729,998.47
18 KADUNA	2,677,465,850.11	0.00	2,677,465,850.11	1,849,828,255.83	1,849,828,255.83
19 KANO	3,414,014,709.62	0.00	3,414,014,709.62	3,139,203,865.11	3,139,203,865.11
20 KATSINA	2,332,288,864.31	0.00	2,332,288,864.31	2,084,186,357.81	2,084,186,357.81
21 KEBBI	1,779,791,876.45	0.00	1,779,791,876.45	1,220,002,201.82	1,220,002,201.82
22 KOGI	1,801,477,261.78	0.00	1,801,477,261.78	1,232,431,416.90	1,232,431,416.90
23 KWARA	1,652,622,045.67	0.00	1,652,622,045.67	935,141,091.48	935,141,091.48
24 LAGOS	13,016,669,796.44	1,000,000,000.00	12,016,669,796.44	7,131,015,655.52	7,131,015,655.52
25 NASSARAWA	1,580,531,276.78	0.00	1,580,531,276.78	766,802,162.44	766,802,162.44
26 NIGER	1,983,753,920.49	0.00	1,983,753,920.49	1,500,859,482.48	1,500,859,482.48
27 OGUN	2,080,407,656.80	0.00	2,080,407,656.80	1,352,011,675.43	1,352,011,675.43
28 ONDO	1,858,594,167.31	0.00	1,858,594,167.31	1,152,442,537.66	1,152,442,537.66
29 OSUN	1,834,379,074.55	0.00	1,834,379,074.55	1,597,961,523.87	1,597,961,523.87
30 OYO	3,626,315,553.67	0.00	3,626,315,553.67	2,702,487,048.77	2,702,487,048.77
31 PLATEAU	1,896,387,694.38	0.00	1,896,387,694.38	1,124,939,972.03	1,124,939,972.03
32 RIVERS	3,055,870,493.53	0.00	3,055,870,493.53	2,014,651,795.85	2,014,651,795.85
33 SOKOTO	2,052,849,715.97	0.00	2,052,849,715.97	1,451,488,708.96	1,451,488,708.96
34 TARABA	1,604,172,122.55	0.00	1,604,172,122.55	907,988,999.41	907,988,999.41
35 YOBE	1,964,044,516.02	0.00	1,964,044,516.02	1,131,309,281.01	1,131,309,281.01
36 ZAMFARA	1,772,236,955.17	0.00	1,772,236,955.17	949,369,392.89	949,369,392.89
37 FCT-ABUJA	0.00	0.00	0.00	3,576,544,717.43	3,576,544,717.43
Grand Total	84,496,091,720.42	1,000,000,000.00	83,496,091,720.42	59,147,264,204.29	59,147,264,204.29

GROSS SUMMARY OF STATUTORY REVENUE ALLOCATION AND VAT FEDERATION ACCOUNT: March, 2021

GRANDSUM

1	2	3	STATE GOVERNMENTS		LOCAL GOVERNMENT COUNCILS				10	11
			4	5	6	7	8	9		
S/NO	STATES	NO OF LG/GOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCS GROSS STATUTORY REVENUE	LGCS NET STATUTORY	NET VAT TO LG/GOVT	TOTAL PAID (5+6+8+9)	SNO
1	ABIA	17	2,757,086,736.05	2,235,897,636.05	1,746,910,894.44	1,504,515,292.26	1,347,043,621.04	1,036,955,401.01	6,366,807,552.58	1
2	ADAMAWA	21	2,469,845,701.31	2,155,134,936.86	1,885,539,527.11	1,897,730,108.08	1,702,064,204.61	1,271,865,568.82	7,014,604,237.40	2
3	AKWA IBOM	31	9,797,227,572.24	8,796,335,725.27	2,131,673,819.65	2,527,664,988.09	2,246,798,032.98	1,804,924,576.65	14,979,732,154.54	3
4	ANAMBRA	21	2,465,218,736.16	2,241,739,485.30	1,998,992,784.19	1,907,985,642.78	1,712,021,034.42	1,363,487,191.91	7,316,240,495.82	4
5	BAUCHI	20	2,965,740,734.11	2,225,165,262.60	2,080,854,653.27	2,165,941,271.10	1,969,148,735.41	1,382,565,717.76	7,367,734,369.04	5
6	BAYELSA	8	10,374,156,399.08	9,313,429,914.98	2,133,042,473.10	881,617,378.01	802,456,454.91	853,621,368.65	13,102,550,211.64	6
7	BENUE	23	2,780,373,655.67	1,797,633,670.32	1,987,062,479.37	2,356,879,322.95	2,134,469,434.63	1,435,019,715.79	7,354,185,320.12	7
8	BORNO	27	3,080,477,115.31	2,912,704,701.47	1,958,535,781.23	2,558,864,644.32	2,303,830,334.87	1,570,988,945.07	8,746,059,762.65	8
9	CROSS RIVER	18	2,493,222,908.45	1,009,978,682.20	1,737,105,129.64	1,649,619,442.43	1,481,236,093.36	1,071,954,134.66	5,300,274,019.86	9
10	DELTA	25	15,059,277,181.28	13,972,960,607.87	2,035,522,377.64	2,113,750,723.81	1,885,051,584.25	1,532,280,849.06	19,425,815,418.81	10
11	EBONYI	13	2,218,163,178.38	1,918,336,252.29	1,770,693,018.37	1,220,282,149.88	1,085,627,665.91	874,497,653.85	5,649,154,590.42	11
12	EDO	18	3,960,038,939.09	3,513,134,085.59	1,854,600,781.94	1,617,305,401.57	1,449,863,238.16	1,143,042,649.12	7,960,642,754.80	12
13	EKITI	16	2,216,911,481.83	2,208,880,681.66	1,748,674,104.84	1,284,199,139.37	1,139,829,786.86	984,797,953.40	5,082,182,526.77	13
14	ENUGU	17	2,493,438,090.42	2,249,220,954.35	1,872,729,543.68	1,643,206,332.48	1,481,695,116.40	1,115,410,896.80	6,719,066,511.23	14
15	GOMBE	11	2,335,378,615.71	1,653,619,280.17	1,630,067,135.27	1,125,926,126.67	1,019,593,384.54	731,970,020.39	5,035,249,820.46	15
16	IMO	27	3,419,935,555.33	2,769,419,511.10	1,910,998,340.57	2,202,262,013.71	1,957,614,188.66	1,539,485,420.20	8,177,517,480.52	16
17	JIGAWA	27	2,772,714,525.95	2,588,526,443.02	2,029,215,324.52	2,313,683,595.39	2,065,790,481.54	1,613,729,998.47	8,297,262,247.55	17
18	KADUNA	23	3,248,557,562.80	2,660,822,910.05	2,677,465,850.11	2,601,956,285.80	2,372,408,253.52	1,849,828,255.83	9,560,525,269.50	18
19	KANO	44	3,932,740,591.28	2,891,103,840.99	3,414,014,709.62	4,142,537,409.55	3,215,061,426.39	3,139,203,885.11	12,659,383,842.10	19
20	KATSINA	34	3,047,762,032.63	2,796,613,062.17	2,332,288,864.31	3,153,784,241.81	2,834,624,773.44	2,084,186,357.81	10,047,713,057.72	20
21	KEBBI	21	2,618,042,791.47	2,448,554,778.69	1,779,791,876.45	1,990,376,381.06	1,792,012,042.47	1,220,002,201.82	7,240,360,899.43	21
22	KOGI	21	2,740,300,440.67	2,319,747,931.15	1,801,477,281.78	2,057,199,781.94	1,856,889,130.70	1,232,431,416.90	7,210,545,740.54	22
23	KWARA	16	2,207,027,633.67	1,854,911,311.96	1,652,622,045.67	1,455,684,326.95	1,306,320,260.24	935,141,091.48	5,748,994,709.35	23
24	LAGOS	20	3,321,454,557.70	-392,855,994.55	12,016,669,796.44	2,479,752,702.05	2,273,820,027.60	7,131,015,655.52	21,028,649,485.00	24
25	NASSARAWA	13	2,286,485,370.85	2,065,169,064.66	1,580,531,276.78	1,298,721,313.20	1,173,985,014.89	766,802,162.44	5,586,487,518.77	25
26	NIGER	25	2,936,888,655.34	2,219,131,403.43	1,983,753,920.49	2,403,832,971.09	2,166,684,834.03	1,500,859,482.48	7,870,429,640.43	26
27	OGUN	20	2,303,467,101.73	1,237,430,084.53	2,080,407,656.80	1,714,885,750.19	1,531,230,753.94	1,352,011,675.43	6,201,080,170.70	27
28	ONDO	18	3,256,716,760.45	2,003,943,515.96	1,858,594,167.31	1,637,824,365.56	1,469,784,592.43	1,152,442,537.66	6,484,764,783.36	28
29	OSUN	30	2,261,239,971.20	795,641,816.57	1,834,379,074.55	2,218,474,512.63	1,953,298,448.72	1,597,961,523.87	6,181,280,863.71	29
30	OYO	33	2,780,880,875.95	1,779,760,859.47	3,626,315,553.67	2,798,432,502.68	2,496,308,428.35	2,702,487,048.77	10,604,871,890.26	30
31	PLATEAU	17	2,589,091,736.34	1,098,496,003.67	1,896,387,694.38	1,754,242,228.55	1,589,496,957.25	1,124,939,972.03	5,709,320,627.32	31
32	RIVERS	23	10,075,828,825.19	9,460,969,660.03	3,055,870,493.53	2,174,480,492.04	1,957,383,211.03	2,014,651,795.85	16,488,875,160.44	32
33	SOKOTO	23	2,732,502,598.10	2,256,987,826.41	2,052,849,715.97	2,190,038,412.73	1,972,487,988.41	1,451,488,708.96	7,733,814,239.74	33
34	TARABA	16	2,388,321,438.08	1,534,378,125.15	1,604,172,122.55	1,641,441,117.25	1,486,666,658.59	907,988,999.41	5,533,205,905.70	34
35	YOBE	17	2,462,052,815.05	2,229,849,542.13	1,964,044,516.02	1,650,325,191.79	1,488,606,630.30	1,131,309,281.01	6,813,809,969.46	35
36	ZAMFARA	14	2,467,296,268.64	1,630,925,331.17	1,772,236,955.17	1,491,179,131.95	1,354,151,922.73	949,369,392.89	5,706,683,601.96	36
37	FCI-ABUJA	6	0.00	0.00	0.00	658,608,016.62	599,313,198.57	3,576,544,717.43	4,175,857,916.00	37
38	SOKO DERIVATION	0	732,049,979.32	732,049,979.32	0.00	0.00	0.00	0.00	732,049,979.32	38
39	GBE/TOKUN DERIVATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39
SUB-TOTAL			134,048,115,133.84	106,185,748,864.08	83,496,091,720.42	72,485,210,708.26	64,674,667,936.23	59,147,264,204.29	313,503,772,725.03	
40	TRANSFER TO NON OIL E	0	184,000,000,000.00	184,000,000,000.00	0.00	0.00	0.00	0.00	184,000,000,000.00	40
41	LESS FIRS JV CITA	0	2,679,995,253.61	2,679,995,253.61	0.00	0.00	0.00	0.00	2,679,995,253.61	41
42	TRANSFER TO DPR JV RO	0	8,938,757,846.27	8,938,757,846.27	0.00	0.00	0.00	0.00	8,938,757,846.27	42
43	TRANSFER TO FIRS JV PP	0	13,347,949,115.52	13,347,949,115.52	0.00	0.00	0.00	0.00	13,347,949,115.52	43
44	LESS REFINERY REHABIL	0	7,708,241.36	7,708,241.36	0.00	0.00	0.00	0.00	7,708,241.36	44
45	(C) LESS PAYMENTS(JVC	0	48,996,366,208.55	48,996,366,208.55	0.00	0.00	0.00	0.00	48,996,366,208.55	45
46	REFUND OF WHT AND ST	0	17,797,280,476.33	17,797,280,476.33	0.00	0.00	0.00	0.00	17,797,280,476.33	46
47	FCI-ABUJA	0	3,518,699,548.94	3,488,771,530.34	1,689,921,834.41	0.00	0.00	0.00	17,797,280,476.33	47
48	Federal Government	0	181,846,392,689.46	93,407,636,811.51	23,658,905,681.72	0.00	0.00	0.00	5,159,693,364.75	48
49	Cost Of Collection - FIRS	0	10,025,935,096.11	10,025,935,096.11	0.00	0.00	0.00	0.00	117,066,542,493.22	49
50	Cost Of Collection - NCS	0	6,253,572,246.59	6,253,572,246.59	0.00	0.00	0.00	0.00	10,025,935,096.11	50
51	Cost Of Collection - FIRS &	0	0.00	0.00	7,268,481,008.21	0.00	0.00	0.00	6,253,572,246.59	51
52	LESS REFUNDS - NCS & F	0	4,000,000,000.00	4,000,000,000.00	0.00	0.00	0.00	0.00	7,268,481,008.21	52
53	LESS REFUNDS ON COST	0	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	4,000,000,000.00	53
54	Cost Of Collection - DPR	0	9,422,801,858.94	9,422,801,858.94	0.00	0.00	0.00	0.00	100,000,000.00	54
55	0.05% POLICE COMMISSI	0	3,268,087,501.03	3,268,087,501.03	0.00	0.00	0.00	0.00	9,422,801,858.94	55
56	3%VAT FOR NORTH EAST	0	0.00	0.00	5,451,360,756.16	0.00	0.00	0.00	3,268,087,501.03	56
57	13% Derivation Refund to O	0	23,920,441,326.36	23,920,441,326.36	0.00	0.00	0.00	0.00	5,451,360,756.16	57
TOTAL			23,920,441,326.36	23,920,441,326.36	0.00	0.00	0.00	0.00	23,920,441,326.36	57

STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS							
1	2	3	4	5	6	7	8	9	10	11
S/NO	STATES	NO OF L/GOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCs GROSS STATUTORY REVENUE	LGCs NET STATUTORY	NET VAT TO U/GOVT	TOTAL PAID (5+6+8+9)	SNO
58	ECOLOGICAL FUNDS	0	0.00	2,533,483,675.24	0.00	0.00	2,111,219,729.37	0.00	4,644,683,404.61	58
59	TOTAL DEDUCTIONS	0	0.00	113,817,586,491.07	1,000,000,000.00	0.00	5,699,323,042.66	0.00	120,516,909,533.73	59
SUB-TOTAL			518,123,987,409.07	545,986,353,678.83	39,068,669,280.50	0.00	7,810,542,772.03	0.00	592,865,565,731.35	
GRAND-TOTAL			652,172,102,542.91	652,172,102,542.91	122,564,761,000.92	72,485,210,708.26	72,485,210,708.26	59,147,264,204.29	906,369,338,456.38	
			<i>Total-VAT-Shared</i>		181,712,025,205.21					
			<i>Total-STAT-FGN,StatesOthers</i>		652,172,102,542.91					
			<i>Total-STAT-4LGCs</i>		72,485,210,708.26					
			<i>TOTALFUNDS!!!</i>		906,369,338,456.38					
						<i>TOTALFUNDS!!!</i>				
						906,369,338,456.38				

To reconcile total deductions, check if there is Deficit transfers in other revenues shared!!!

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SN	DESCRIPTION	Mar 2020	Feb 2020	VARIANCE
1	Crude Oil Receipts Export	14,066,985,077.75	26,835,779,284.95	-12,768,794,207.20
2	Domestic Crude Oil Receipts	144,614,473,001.58	142,295,419,667.76	2,319,053,333.82
3	(1) PETROLEUM PROFIT TAX (PPT)	159,856,750,632.60	121,852,853,408.40	38,003,897,224.20
4	(11) ROYALTY (CRUDE)	107,873,684,013.40	78,702,792,432.00	29,170,891,581.40
5	(111) RENT	1,299,745.30	63,445,023.35	-62,145,278.05
6	(IV) PENALTY FOR GAS FLARED	10,845,046,305.35	11,300,736,709.85	-455,690,404.50
7	(C) LESS PAYMENTS(JVC CRUDE)	-63,731,381,178.06	-53,965,550,767.79	-9,765,830,410.27
8	(D) MISCELLANEOUS OIL REVENUE	961,041,458.99	836,375,150.44	124,666,308.55
9	GAS RECEIPTS (EXPORT)	20,499,601,787.00	22,387,922,875.10	-1,888,321,088.10
10	LESS PRE-EXPORT FINANCING COST	-5,331,926,046.43	-10,049,778,058.68	4,717,852,012.25
11	DOMESTIC GAS RECEIPTS	2,534,532,307.43	6,238,720,603.96	-3,704,188,296.53
12	GAS SALES ROYALTY DPR	80,065,922.40	1,243,736,809.11	-1,163,670,886.71
13	ROYALTIES (GAS)	1,900,937,113.50	2,463,775,750.40	-562,838,636.90
14	TRANSFER TO DPR JV ROYALTY	-30,681,655,310.92	-20,831,759,884.17	-9,849,895,426.75
15	LESS REFINERY REHABILITATION	-8,895,833,333.33	-8,895,833,333.33	0.00
16	TRANSFER TO FIRS JV PPT & GAS	(31,976,039,971.81 +2,534,532,307.43	-34,531,868,367.64	21,296,088.40
17	TRANSFER TO EXCESS OIL	-119,500,000,000.00	0.00	-119,500,000,000.00
18	DPR JV ROYALTY	30,681,655,310.92	20,831,759,884.17	-9,849,895,426.75
19	FIRS JV PPT & GAS	(31,976,039,971.81 +2,534,532,307.43	34,531,868,367.64	-21,296,088.40
20	LESS FIRS JV CITA	-3,997,637,161.03	-4,881,182,871.39	883,545,710.36
21	Cost of Collection - DPR	-5,739,545,087.88	-3,795,982,209.18	-1,943,562,878.70
22	LESS REFUNDS - DPR MINERAL REVENUE	0.00	-177,000.00	177,000.00
23	0.05% POLICE COMMISSION DED MINERAL REVENUE	-7,581,569,605.94	0.00	-7,581,569,605.94
NON MINERAL REVENUE				
24	(1) CUSTOMS & EXCISE DUTIES,ETC.	76,817,640,786.95	67,716,386,838.80	9,101,253,948.15
25	Cost Of Collection - NCS	-5,517,234,855.09	-4,740,147,078.72	-777,087,776.37
26	LESS REFUNDS - FIRS/NCS	-4,000,000,000.00	-4,000,000,000.00	0.00
27	(B) COMPANIES INCOME TAX ETC.	139,580,462,430.11	61,913,053,522.03	77,667,408,908.08
28	Cost Of Collection - FIRS	4%(152,932,105,48 0.23- 4,000,000,000.00)	-2,318,361,359.12	-3,638,922,860.09
29	0.05% POLICE COMMISSION DED NON MINERAL REVENUE	-3,694,770,841.26	0.00	-3,694,770,841.26
OTHER MINERAL REVENUE				
30	EXCESS CRUDE OIL			
31	EXCHANGE DIFFERENCE	49,631,671,169.29	711,964,047.69	48,919,707,121.60
OTHER NON-MINERAL REVENUE				
32	EXCHANGE DIFFERENCE NON MINERAL REVENUE	13,351,643,050.13	45,980,455.92	13,305,662,594.21
VAT				
33	VAT FOR DISTRIBUTION	120,268,598,275.73	99,552,165,169.71	20,716,433,106.02
34	Cost Of Collection - FIRS & NCS (VAT)	-4,810,743,931.03	-3,982,086,606.78	-828,657,324.25
35	3%VAT FOR NORTH EAST COMMISSION	3%(120,268,598,275.73)	-2,986,564,955.09	-621,492,993.18
MINERAL REVENUE				
111,849,796,396.43				
92,583,513,607.84				
19,266,282,788.59				

SN	DESCRIPTION	Mar 2020	Feb 2020	VARIANCE
		174,833,110,615.85	108,540,239,999.53	66,292,870,616.32
		620,518,448,869.98	559,744,225,397.47	60,774,223,472.51
	GRAND TOTAL			

**Pages 51-54 are relevant for the Distribution of FOREX
Equalization. There will no distribution of FOREX
Equalization for the month of April, 2021. (March 2021
Account)**

Pages 51-54

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: March, 2021

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	Mar 2021
1 EXCHANGE DIFFERENCE	1,637,541,742.76
2 EXCHANGE DIFFERENCE NON MINERAL REVENUE	1,293,421,875.73
TOTAL FUNDS AVAILABLE FOR DISTRIBUTI	2,930,963,618.49

BENEFICIARY	EXCHANGE DIFFERENCE REVENUE		TOTAL SHARE	ECOLOGY SHARE
	MINERAL REVENUE	NON MINERAL REV		
1 .1Federal Government	45.8316%	750,511,581.37	52.6800%	681,374,644.13
2 State Governments	23.2464%	380,669,503.69	26.7200%	345,602,325.20
3 Local Governments	17.9220%	293,480,231.14	20.6000%	266,444,906.40
4 13% Derivation Share	13.0000%	212,880,426.56	0.0000%	0.00
Grand Total	100.00%	1,637,541,742.76	100.00%	1,293,421,875.73
				2,930,963,618.49
				35,878,698.13

DISTRIBUTION OF FGN SHARE OF EXCHANGE DIFFERENCE REVENUE

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	.1Federal Government	48.5	1,318,270,348.09	1,318,270,348.09
2	1.46% Deriv. & Ecology FGN Share	1	27,180,831.92	27,180,831.92
3	FCT-ABUJA	1	27,180,831.92	27,180,831.92
4	0.72% STABILIZATION ACCOUNT	0.5	13,590,415.96	13,590,415.96
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	45,663,797.62	45,663,797.62
		52.68	1,431,886,225.51	1,431,886,225.51

GROSS ALLOCATION TO STATE GOVERNMENTS

S/N	STATE	OIL DERIVATION INDICES (13%)	GROSS DERIVATION ON OIL USING NEW INDICES	GAS DERIVATION INDICES (13%)	GROSS DERIVATION ON GAS USING NEW INDICES	TOTAL MINERAL REVENUE 2021 Mar	S/N
1	ABIA	0.01457366	3,102,446.32	0.00307143	0.00	3,102,446.32	1
2	ADAMAWA	0.00000000	0.00	0.00000000	0.00	0.00	2
3	AKWA IBOM	0.21440397	45,642,408.54	0.11504893	0.00	45,642,408.54	3
4	ANAMBRA	0.00000000	0.00	0.00000000	0.00	0.00	4
5	BAUCHI	0.00000000	0.00	0.00000000	0.00	0.00	5
6	BAYELSA	0.16733408	35,622,149.44	0.28258131	0.00	35,622,149.44	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	0.34042229	72,469,242.23	0.25607886	0.00	72,469,242.23	10
11	EBONYI	0.00000000	0.00	0.00000000	0.00	0.00	11
12	EDO	0.03263999	6,948,414.35	0.05870075	0.00	6,948,414.35	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	0.02583847	5,500,503.87	0.01089542	0.00	5,500,503.87	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	0.027770954	5,898,819.54	0.01523144	0.00	5,898,819.54	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	0.17014623	36,220,802.84	0.21611507	0.00	36,220,802.84	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
37	FCT-ABUJA	0.00000000	0.00	0.00000000	0.00	0.00	37
42	SOKO DERIVATION	0.00693178	1,475,639.43	0.042227679	0.00	1,475,639.43	42
43	GBETIOKUN DERIVATION	0.00000000	0.00	0.00000000	0.00	0.00	43
		100%	212,880,426.56	100%	0.00	212,880,426.56	

GROSS ALLOCATION OF EXCHANGE GAIN DIFFERENCE TO STATE GOVERNMENTS

S/NO	STATE	GROSS STATUTORY	STATES SHARE	ECOLOGY	OIL REVENUE	TOTAL DEDUCTION	TOTAL-NET
1	ABIA	17,934,073.76	17,450,820.27	483,253.48	3,102,446.32	483,253.48	21,036,520.07
2	ADAMAWA	19,078,770.42	18,564,671.82	514,098.60	0.00	514,098.60	19,078,770.42
3	AKWA IBOM	19,256,067.93	18,737,191.85	518,876.08	45,642,408.54	518,876.08	64,898,476.48
4	ANAMBRA	19,043,028.59	18,529,893.09	513,135.50	0.00	513,135.50	19,043,028.59
5	BAUCHI	22,909,401.41	22,292,082.21	617,319.20	0.00	617,319.20	22,909,401.41
6	BAYELSA	16,946,445.45	16,489,804.71	456,640.75	35,622,149.44	456,640.75	52,568,594.89
7	BENUE	21,479,044.78	20,900,268.12	578,776.66	0.00	578,776.66	21,479,044.78
8	BORNO	23,795,703.37	23,154,501.78	641,201.59	0.00	641,201.59	23,795,703.37
9	CROSS RIVER	19,259,351.89	18,740,387.32	518,964.57	0.00	518,964.57	19,259,351.89
10	DELTA	19,446,571.46	18,922,562.05	524,009.41	72,469,242.23	524,009.41	91,915,813.69
11	EBONYI	17,134,603.19	16,672,892.33	461,710.86	0.00	461,710.86	17,134,603.19
12	EDO	17,908,406.49	17,425,844.64	482,561.85	6,948,414.35	482,561.85	24,856,820.84
13	EKITI	17,124,934.23	16,663,483.91	461,450.32	0.00	461,450.32	17,124,934.23
14	ENUGU	19,261,014.10	18,742,004.74	519,009.36	0.00	519,009.36	19,261,014.10
15	GOMBE	18,040,055.07	17,553,945.80	486,109.27	0.00	486,109.27	18,040,055.07
16	IMO	19,913,052.80	19,376,473.54	536,579.27	5,500,503.87	536,579.27	25,413,556.67
17	JIGAWA	21,418,335.51	20,841,194.73	577,140.78	0.00	577,140.78	21,418,335.51
18	KADUNA	25,094,071.22	24,417,883.68	676,187.55	0.00	676,187.55	25,094,071.22
19	KANO	30,379,166.94	29,560,566.63	818,600.31	0.00	818,600.31	30,379,166.94
20	KATSINA	23,542,989.79	22,908,597.85	634,391.94	0.00	634,391.94	23,542,989.79
21	KEBBI	20,223,545.68	19,678,599.84	544,945.84	0.00	544,945.84	20,223,545.68
22	KOGI	21,167,947.04	20,597,553.25	570,393.78	0.00	570,393.78	21,167,947.04
23	KWARA	17,048,584.66	16,589,191.66	459,393.00	0.00	459,393.00	17,048,584.66
24	LAGOS	25,657,177.26	24,965,816.20	691,361.06	0.00	691,361.06	25,657,177.26
25	NASSARAWA	17,662,370.34	17,186,438.21	475,932.13	0.00	475,932.13	17,662,370.34
26	NIGER	22,686,528.30	22,075,214.67	611,313.64	0.00	611,313.64	22,686,528.30
27	OGUN	17,793,548.80	17,314,081.91	479,466.88	0.00	479,466.88	17,793,548.80
28	ONDO	17,828,799.81	17,348,383.05	480,416.76	5,898,819.54	480,416.76	23,727,619.35
29	OSUN	17,467,357.68	16,996,680.38	470,677.30	0.00	470,677.30	17,467,357.68
30	OYO	21,481,417.96	20,902,577.35	578,840.60	0.00	578,840.60	21,481,417.96
31	PLATEAU	19,999,908.01	19,460,988.34	538,919.68	0.00	538,919.68	19,999,908.01
32	RIVERS	20,655,172.53	20,098,596.03	556,576.51	36,220,802.84	556,576.51	56,875,975.37
33	SOKOTO	21,107,711.20	20,538,940.54	568,770.66	0.00	568,770.66	21,107,711.20
34	TARABA	18,449,021.48	17,951,892.16	497,129.32	0.00	497,129.32	18,449,021.49
35	YOBE	19,018,572.86	18,506,096.35	512,476.51	0.00	512,476.51	19,018,572.86
36	ZAMFARA	19,059,076.87	18,545,508.93	513,567.94	0.00	513,567.94	19,059,076.87
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00
42	SOKO DERIVATION	0.00	0.00	0.00	1,475,639.43	0.00	1,475,639.43
1	ABIA	726,271,828.88	706,701,629.90	19,570,198.98	212,880,426.56	19,570,198.98	939,152,255.44

GROSS SUMMARY Distribution of =N=2,930,963,618.49 Being Distribution of Exchange Gain for

the Month of March, 2021.

1	2	3	4	5	6	7	8	9
S/NO	STATES	NO OF LG/OVTS	GROSS + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	LGCS GROSS REVENUE	LGCS NET STATUTORY	TOTAL PAID (5+6+8+9)	SNO
1	ABIA	17	21,036,520.08	21,036,520.08	11,621,900.85	11,621,900.85	32,658,420.93	1
2	ADAMAWA	21	19,078,770.42	19,078,770.42	14,659,359.91	14,659,359.91	33,738,130.33	2
3	AKWA IBOM	31	64,898,476.47	64,898,476.47	19,525,405.97	19,525,405.97	84,423,882.44	3
4	ANAMBRA	21	19,043,028.59	19,043,028.59	14,738,580.64	14,738,580.64	33,781,609.23	4
5	BAUCHI	20	22,909,401.41	22,909,401.41	16,731,205.61	16,731,205.61	39,640,607.02	5
6	BAVELSA	8	52,568,594.89	52,568,594.89	6,810,213.10	6,810,213.10	59,378,807.99	6
7	BENUE	23	21,479,044.78	21,479,044.78	18,206,141.17	18,206,141.17	39,685,185.95	7
8	BORNO	27	23,795,703.37	23,795,703.37	19,766,413.37	19,766,413.37	43,562,116.74	8
9	CROSS RIVER	18	19,259,351.89	19,259,351.89	12,742,784.14	12,742,784.14	32,002,136.03	9
10	DELTA	25	91,915,813.69	91,915,813.69	16,328,050.28	16,328,050.28	108,243,863.97	10
11	EBONYI	13	17,134,603.19	17,134,603.19	9,426,290.47	9,426,290.47	26,560,893.66	11
12	EDO	18	24,856,820.84	24,856,820.84	12,493,168.48	12,493,168.48	37,349,989.32	12
13	EKITI	16	17,124,934.23	17,124,934.23	9,920,028.83	9,920,028.83	27,044,963.06	13
14	ENUGU	17	19,261,014.10	19,261,014.10	12,693,244.91	12,693,244.91	31,954,259.01	14
15	GOMBE	11	18,040,055.07	18,040,055.07	8,697,420.28	8,697,420.28	26,737,475.35	15
16	IMO	27	25,413,556.67	25,413,556.67	17,011,771.77	17,011,771.77	42,425,328.44	16
17	JIGAWA	27	21,418,335.51	21,418,335.51	17,872,467.95	17,872,467.95	39,290,803.46	17
18	KADUNA	23	25,094,071.22	25,094,071.22	20,099,282.56	20,099,282.56	45,193,353.78	18
19	KANO	44	30,379,166.94	30,379,166.94	31,999,780.45	31,999,780.45	62,378,947.39	19
20	KATSINA	34	23,542,989.79	23,542,989.79	24,361,977.54	24,361,977.54	47,904,967.33	20
21	KEBBI	21	20,223,545.68	20,223,545.68	15,375,022.82	15,375,022.82	35,598,568.50	21
22	KOGI	21	21,167,947.04	21,167,947.04	15,891,212.28	15,891,212.28	37,059,159.32	22
23	KWARA	16	17,048,584.66	17,048,584.66	11,244,697.22	11,244,697.22	28,293,281.88	23
24	LAGOS	20	25,657,177.26	25,657,177.26	19,155,298.84	19,155,298.84	44,812,476.10	24
25	NASSARAWA	13	17,662,370.34	17,662,370.34	10,032,207.99	10,032,207.99	27,694,578.33	25
26	NIGER	25	22,686,528.30	22,686,528.30	18,568,843.13	18,568,843.13	41,255,371.43	26
27	OGUN	20	17,793,548.80	17,793,548.80	13,246,945.55	13,246,945.55	31,040,494.35	27
28	ONDO	18	23,727,619.35	23,727,619.35	12,651,670.93	12,651,670.93	36,379,290.28	28
29	OSUN	30	17,467,357.68	17,467,357.68	17,137,008.15	17,137,008.15	34,604,365.83	29
30	OYO	33	21,481,417.96	21,481,417.96	21,616,998.68	21,616,998.68	43,098,416.64	30
31	PLATEAU	17	19,999,908.01	19,999,908.01	13,550,961.80	13,550,961.80	33,550,869.81	31
32	RIVERS	23	56,875,975.37	56,875,975.37	16,797,168.37	16,797,168.37	73,673,143.74	32
33	SOKOTO	23	21,107,711.20	21,107,711.20	16,917,348.35	16,917,348.35	38,025,059.55	33
34	TARABA	16	18,449,021.48	18,449,021.48	12,679,609.18	12,679,609.18	31,128,630.66	34
35	YOBE	17	19,018,572.86	19,018,572.86	12,748,235.83	12,748,235.83	31,766,808.69	35
36	ZAMFARA	14	19,059,076.87	19,059,076.87	11,518,883.26	11,518,883.26	30,577,960.13	36
37	FCT-ABUJA	6	0.00	0.00	5,087,536.90	5,087,536.90	5,087,536.90	37
38	SOKO DERIVATION	0	1,475,639.43	1,475,639.43	0.00	0.00	1,475,639.43	38
39	FCT-ABUJA	0	27,180,831.92	27,180,831.92	0.00	0.00	27,180,831.92	39
40	Federal Government	0	1,404,705,393.59	1,404,705,393.59	0.00	0.00	1,404,705,393.59	40
0			1,431,886,225.51	1,431,886,225.51	0.00	0.00	1,431,886,225.51	
2,371,038,480.95			2,371,038,480.95	2,371,038,480.95	559,925,137.54	559,925,137.54	2,930,963,618.49	
TOTALFUNDS!!!			2,930,963,618.49	2,930,963,618.49			0.00	

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

NOMINAL DISTRIBUTION OF \$72,412,008.68 FROM FOREIGN EXCESS CRUDE ACCOUNT

FEDERATION ACCOUNT: March, 2021

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BENEFICIARY	EXCESS CRUDE REVENUE	TOTAL SHARE	ECOLOGY SHARE
1 .1 Federal Government	45.8316%	33,188,040.49	0.00
2 State Governments	23.2464%	16,833,417.65	453,595.09
3 Local Governments	17.9220%	12,977,859.42	377,995.91
4 13% Derivation Share	13.0000%	9,413,691.13	0.00
Grand Total	100.00%	72,413,008.68	831,590.99

NOMINAL FGNSHARE

DISTRIBUTION OF FGN SHARE

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	.1 Federal Government	48.5	30,554,669.01	30,554,669.01
2	1.46% Deriv. & Ecology FGN Share	1	629,993.18	629,993.18
3	FCT-ABUJA	1	629,993.18	629,993.18
4	0.72% STABILIZATION ACCOUNT	0.5	314,996.59	314,996.59
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	1,058,388.53	1,058,388.53
		52.68	33,188,040.49	33,188,040.49

NOMINAL DISTRIBUTION OF \$72,413,008.68 FROM FOREIGN EXCESS CRUDE

ACCOUNT

FEDERATION ACCOUNT: March, 2021

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1 S/NO	2 STATES	STATE GOVERNMENTS					LOCAL GOVERNMENT COUNCILS		
		3 NO OF L/GOV/TS	4 GROSS ALLOCATION	5 TOTAL DERIVATION OIL AND GAS	6 TOTAL NET 4+5	7 LGCs GROSS ALLOCATION	8 LGCs NET ALLOCATION	9 TOTAL PAID 6 + 8	SNO
1	ABIA	17	415,673.23	137,191.91	552,865.14	269,370.64	269,370.64	822,235.78	1
2	ADAMAWA	21	442,204.83	0.00	442,204.83	339,772.41	339,772.41	781,977.24	2
3	AKWA IBOM	31	446,314.20	2,018,332.75	2,464,646.95	452,556.88	452,556.88	2,917,203.83	3
4	ANAMBRA	21	441,376.41	0.00	441,376.41	341,608.57	341,608.57	782,984.98	4
5	BAUCHI	20	530,990.61	0.00	530,990.61	387,793.33	387,793.33	918,783.94	5
6	BAYELSA	8	392,782.13	1,575,231.31	1,968,013.44	157,846.08	157,846.08	2,125,859.52	6
7	BENUE	23	497,838.02	0.00	497,838.02	421,979.16	421,979.16	919,817.18	7
8	BORNO	27	551,533.18	0.00	551,533.18	458,142.91	458,142.91	1,009,676.09	8
9	CROSS RIVER	18	446,390.32	0.00	446,390.32	295,350.31	295,350.31	741,740.63	9
10	DELTA	25	450,729.67	3,204,630.29	3,655,359.96	378,449.06	378,449.06	4,033,809.02	10
11	EBONYI	13	397,143.22	0.00	397,143.22	218,481.12	218,481.12	615,624.34	11
12	EDO	18	415,078.31	307,262.76	722,341.07	289,564.75	289,564.75	1,011,905.82	12
13	EKITI	16	396,919.11	0.00	396,919.11	229,924.91	229,924.91	626,844.02	13
14	ENUGU	17	446,428.85	0.00	446,428.85	294,202.09	294,202.09	740,630.94	14
15	GOMBE	11	418,129.64	0.00	418,129.64	201,587.48	201,587.48	619,717.12	15
16	IMO	27	461,541.70	243,235.35	704,777.05	394,296.25	394,296.25	1,099,073.30	16
17	JIGAWA	27	496,430.91	0.00	496,430.91	414,245.34	414,245.34	910,676.25	17
18	KADUNA	23	581,626.55	0.00	581,626.55	465,858.10	465,858.10	1,047,484.65	18
19	KANO	44	704,123.70	0.00	704,123.70	741,686.03	741,686.03	1,445,809.73	19
20	KATSINA	34	545,675.83	0.00	545,675.83	564,658.20	564,658.20	1,110,334.03	20
21	KEBBI	21	468,738.26	0.00	468,738.26	356,359.93	356,359.93	825,098.19	21
22	KOGI	21	490,627.45	0.00	490,627.45	368,324.09	368,324.09	858,951.54	22
23	KWARA	16	395,149.49	0.00	395,149.49	260,627.88	260,627.88	655,777.37	23
24	LAGOS	20	594,678.14	0.00	594,678.14	443,978.59	443,978.59	1,038,656.73	24
25	NASSARAWA	13	409,375.73	0.00	409,375.73	232,524.99	232,524.99	641,900.72	25
26	NIGER	25	525,824.89	0.00	525,824.89	430,385.81	430,385.81	956,210.70	26
27	OGUN	20	412,416.16	0.00	412,416.16	307,035.68	307,035.68	719,451.84	27
28	ONDO	18	413,233.20	260,849.09	674,082.29	293,238.50	293,238.50	967,320.79	28
29	OSUN	30	404,855.75	0.00	404,855.75	397,198.96	397,198.96	802,054.71	29
30	OYO	33	497,893.03	0.00	497,893.03	501,035.50	501,035.50	998,928.53	30
31	PLATEAU	17	463,554.82	0.00	463,554.82	314,082.13	314,082.13	777,636.95	31
32	RIVERS	23	478,742.44	1,601,704.09	2,080,446.53	389,322.21	389,322.21	2,469,768.74	32
33	SOKOTO	23	489,231.31	0.00	489,231.31	392,107.72	392,107.72	881,339.03	33
34	TARABA	16	427,608.61	0.00	427,608.61	293,886.05	293,886.05	721,494.66	34
35	YOBE	17	440,809.58	0.00	440,809.58	295,476.67	295,476.67	736,286.25	35
36	ZAMFARA	14	441,748.38	0.00	441,748.38	266,982.92	266,982.92	708,731.30	36
37	FCT-ABUJA	6	0.00	0.00	0.00	117,918.15	117,918.15	117,918.15	37
38	SOKO DERIVATION	0	0.00	65,253.60	65,253.60	0.00	0.00	65,253.60	38
774			26,247,108.79	9,413,691.13	26,247,108.79	12,977,859.42	12,977,859.42	39,224,968.21	
39	FCT-ABUJA	0	0.00	629,993.18	629,993.18	0.00	0.00	629,993.18	39
40	IFederal Government	0	0.00	32,558,047.31	32,558,047.31	0.00	0.00	32,558,047.31	40
0			33,188,040.49	33,188,040.49	33,188,040.49	0.00	0.00	33,188,040.49	
			59,435,149.27	42,601,731.61	59,435,149.27	12,977,859.42	12,977,859.42	72,413,008.68	



OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

IAL DISTRIBUTION OF =N=2,639,538,863.07 FROM DOMESTIC EXCESS NAIRA ACCOUNT

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FEDERATION ACCOUNT: March, 2021

ENEFICIARY	EXCESSCRUDE REVENUE	TOTAL SHARE
1 .1Federal Government	0.4260%	1,209,742,893.57
2 State Governments	0.2161%	613,597,762.26
3 Local Governments	0.1666%	473,058,155.04
4 13% Derivation Share	0.1208%	343,140,052.20
Grand Total	100.00%	2,639,538,863.07

19 July

NOMINAL FGNSHARE

DISTRIBUTION OF FGN SHARE

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	.1Federal Government	48.5	1,113,753,423.27	1,113,753,423.27
2	1.46% Deriv. & Ecology FGN Share	1	22,963,988.11	22,963,988.11
3	FCT-ABUJA	1	22,963,988.11	22,963,988.11
4	0.72% STABILIZATION ACCOUNT	0.5	11,481,994.05	11,481,994.05
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	38,579,500.02	38,579,500.02
		52.68	1,209,742,893.57	1,209,742,893.57

NOMINAL DISTRIBUTION OF =N=2,639,538,863.07 FROM DOMESTIC EXCESS NAIRA ACCOUNT

FEDERATION ACCOUNT: March, 2021

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1		2		3			4			5			6			7			8			9		
STATES																								
S/NO		NO OF U/GOV TS		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	15,151,775.26		5,000,805.42		20,635,834.16	9,818,875.07	9,480,373.10		30,116,207.27	1												
2	ADAMAWA	21	16,118,883.28		0.00		16,632,981.88	12,385,101.66	11,958,130.02		28,591,111.90	2												
3	AKWA IBOM	31	16,268,674.79		73,570,589.38		90,358,140.25	16,496,227.63	15,927,526.48		106,285,686.74	3												
4	ANAMBRA	21	16,088,686.45		0.00		16,601,821.95	12,452,032.07	12,022,753.02		28,624,574.97	4												
5	BAUCHI	20	19,355,228.83		0.00		19,972,548.03	14,135,520.50	13,648,203.83		33,620,751.86	5												
6	BAYELSA	8	14,317,367.95		57,419,023.52		72,193,032.22	5,753,674.25	5,555,318.53		77,748,350.74	6												
7	BENUE	23	18,146,778.23		0.00		18,725,554.89	15,381,634.04	14,851,358.08		33,576,912.97	7												
8	BORNO	27	20,104,029.59		0.00		20,745,231.18	16,699,845.06	16,124,124.28		36,869,355.46	8												
9	CROSS RIVER	18	16,271,449.27		0.00		16,790,413.84	10,765,864.13	10,394,715.08		27,185,128.92	9												
10	DELTA	25	16,429,623.54		116,812,522.24		133,766,155.19	13,794,910.82	13,319,336.54		147,085,491.73	10												
11	EBONYI	13	14,476,334.83		0.00		14,938,045.69	7,963,892.45	7,689,340.30		22,627,386.00	11												
12	EDO	18	15,130,090.02		11,200,086.83		26,812,738.70	10,554,973.93	10,191,095.24		37,003,833.94	12												
13	EKITI	16	14,468,165.92		0.00		14,929,616.24	8,381,032.07	8,092,099.18		23,021,715.44	13												
14	ENUGU	17	16,272,853.61		0.00		16,791,862.97	10,724,010.43	10,354,304.27		27,146,167.24	14												
15	GOMBE	11	15,241,314.59		0.00		15,727,423.86	7,348,099.44	7,094,776.52		22,822,200.38	15												
16	IMO	27	16,823,734.80		8,866,212.91		26,226,526.98	14,372,559.52	13,877,071.02		40,103,598.00	16												
17	JIGAWA	27	18,095,487.41		0.00		18,672,628.19	15,099,727.00	14,579,169.68		33,251,797.86	17												
18	KADUNA	23	21,200,968.20		0.00		21,877,155.75	16,981,072.80	16,395,656.80		38,272,812.55	18												
19	KANO	44	25,666,132.31		0.00		26,484,732.62	27,035,323.27	26,103,290.83		52,588,023.45	19												
20	KATSINA	34	19,890,522.08		0.00		20,524,914.02	20,582,451.79	19,872,879.63		40,397,793.63	20												
21	KEBBI	21	17,086,057.70		0.00		17,631,003.54	12,989,736.38	12,541,920.18		30,172,923.72	21												
22	KOGI	21	17,883,944.30		0.00		18,454,338.08	13,425,844.03	12,962,993.19		31,417,331.27	22												
23	KWARA	16	14,403,661.25		0.00		14,863,054.25	9,500,190.94	9,172,675.49		24,035,729.74	23												
24	LAGOS	20	21,676,713.77		0.00		22,368,074.83	16,183,539.05	15,625,617.73		37,993,692.56	24												
25	NASSARAWA	13	14,922,224.00		0.00		15,398,156.13	8,475,807.72	8,183,607.49		23,581,763.62	25												
26	NIGER	25	19,166,932.33		0.00		19,778,245.97	15,688,066.29	15,147,226.19		34,925,472.16	26												
27	OGUN	20	15,033,051.39		0.00		15,512,518.27	11,191,809.77	10,805,976.40		26,318,494.67	27												
28	ONDO	18	15,062,833.54		9,508,254.37		25,051,504.67	10,688,886.26	10,320,390.98		35,371,895.66	28												
29	OSUN	30	14,757,465.67		0.00		15,228,142.97	14,478,366.69	13,979,230.53		29,207,373.50	29												
30	OYO	33	18,148,783.23		0.00		18,727,623.83	18,263,329.91	17,633,708.59		36,361,332.42	30												
31	PLATEAU	17	16,897,115.26		0.00		17,436,034.94	11,448,660.82	11,053,972.62		28,490,007.55	31												
32	RIVERS	23	17,450,721.81		58,383,987.56		76,391,285.88	14,191,249.77	13,702,011.86		90,093,297.73	32												
33	SOKOTO	23	17,833,053.47		0.00		18,401,824.13	14,292,784.98	13,800,046.68		32,201,870.81	33												
34	TARABA	16	15,588,833.81		0.00		16,083,963.13	10,712,490.16	10,343,181.16		26,427,144.29	34												
35	YOBE	17	16,068,024.79		0.00		16,580,501.30	10,770,470.04	10,399,162.20		26,979,663.51	35												
36	ZAMFARA	14	16,102,244.99		0.00		16,615,812.93	9,731,839.67	9,396,338.21		26,012,151.14	36												
37	FCT-ABUJA	6	0.00		0.00		0.00	4,298,254.64	4,150,073.95		4,150,073.95	37												
38	SOKO DERIVATION	0	0.00		2,378,569.98		2,378,569.98	0.00	0.00		2,378,569.98	38												
774			956,737,814.48		343,140,052.21		976,308,013.46	473,058,155.04	456,749,655.89		1,433,057,669.35													
39	FCT-ABUJA	0	0.00		22,963,988.11		22,963,988.11	0.00	0.00		22,963,988.11	39												
40	IFederal Government	0	0.00		1,186,778,905.46		1,186,778,905.46	0.00	0.00		1,186,778,905.46	40												
41	ECOLOGICAL FUNDS	0	0.00		0.00		-19,570,198.98	0.00	16,308,499.15		-3,261,699.83	41												
0			1,209,742,893.57		1,209,742,893.57		1,190,172,694.59	0.00	16,308,499.15		1,206,481,193.74													
			2,166,480,708.05		1,552,882,945.78		2,166,480,708.05	473,058,155.04	473,058,155.04		2,639,538,863.09													

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OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

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

FEDERATION ACCOUNT: March, 2021

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ENEFICIARY	AUGMENTATION REVENUE	TOTAL SHARE
1 Federal Government	0.0110%	31,160,917.04
2 State Governments	0.0056%	15,805,233.55
3 Local Governments	0.0043%	12,185,172.57
4 13% Derivation Share	0.0031%	8,838,703.46
Grand Total	100.000%	67,990,026.62

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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-ABUJA	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=N=67,990,026.62 FROM OIL EXCESS REVENUE ACCOUNT

FEDERATION ACCOUNT: March, 2021

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1	2	STATE GOVERNMENTS				LOCAL GOVERNMENT COUNCILS			
		3	4	5	6	7	8	9	
S/NO	STATES	NO OF L/GOV TS	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	390,283.93	128,812.23	519,096.16	252,917.50	252,917.50	772,013.67	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	1,895,053.11	2,314,106.47	424,914.73	424,914.73	2,739,021.21	3
4	ANAMBRA	21	414,417.17	0.00	414,417.17	320,743.14	320,743.14	735,160.31	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	1,479,016.28	1,847,807.29	148,204.85	148,204.85	1,996,012.15	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	3,008,891.67	3,432,090.80	355,333.41	355,333.41	3,787,424.21	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	288,495.17	678,220.52	271,878.16	271,878.16	950,098.68	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	GOMBE	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	228,378.55	661,729.31	370,212.66	370,212.66	1,031,941.97	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	345,826.88	345,826.88	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	493,707.54	0.00	493,707.54	404,097.87	404,097.87	897,805.41	26
27	OGUN	20	387,225.81	0.00	387,225.81	288,281.96	288,281.96	675,507.77	27
28	ONDO	18	387,992.94	244,916.44	632,909.39	275,327.51	275,327.51	908,236.90	28
29	OSUN	30	380,127.19	0.00	380,127.19	372,938.07	372,938.07	753,065.26	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	1,503,872.11	1,953,372.99	365,542.43	365,542.43	2,318,915.42	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	250,675.62	250,675.62	665,442.03	36
37	FCT-ABUJA	6	0.00	0.00	0.00	110,715.72	110,715.72	110,715.72	37
38	SOKO DERIVATION	0	0.00	61,267.91	61,267.91	0.00	0.00	61,267.91	38
	774		24,643,937.01	8,838,703.46	24,643,937.01	12,185,172.57	12,185,172.57	36,829,109.58	
39	FCT-ABUJA	0	0.00	591,513.23	591,513.23	0.00	0.00	591,513.23	39
40	1Federal Government	0	0.00	30,569,403.81	30,569,403.81	0.00	0.00	30,569,403.81	40
	0		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	