



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

S/NO	STATES	ACTUAL COLLECTION =N=	% INDICES FOR DERIVATION
1	ABIA	295,883,550.23	0.27
2	ADAMAWA	271,094,490.83	0.24
3	AKWA IBOM	1,214,671,145.15	1.09
4	ANAMBRA	721,393,067.65	0.65
5	BAUCHI	762,567,781.40	0.68
6	BAYELSA	831,860,985.16	0.75
7	BENUE	45,990,461.21	0.04
8	BORNO	634,437,005.53	0.57
9	CROSS RIVER	226,091,272.62	0.20
10	DELTA	2,048,598,164.96	1.84
11	EBONYI	980,108,874.89	0.88
12	EDO	886,909,015.78	0.80
13	EKITI	1,271,781,605.57	1.14
14	ENUGU	602,594,113.95	0.54
15	GOMBE	1,060,208,503.31	0.95
16	IMO	228,725,701.43	0.21
17	JIGAWA	404,185,814.03	0.36
18	KADUNA	2,751,915,108.82	2.47
19	KANO	2,817,306,785.72	2.53
20	KATSINA	497,684,382.81	0.45
21	KEBBI	148,197,428.97	0.13
22	KOGI	274,637,014.26	0.25
23	KWARA	562,539,401.59	0.50
24	LAGOS	46,404,601,062.48	41.62
25	ONDO	828,626,760.64	0.74
26	NASARAWA	340,477,792.18	0.31
27	NIGER	514,533,934.01	0.46
28	OGUN	1,914,724,361.44	1.72
29	OSUN	340,537,704.45	0.31
30	OYO	8,195,663,344.74	7.35
31	PLATEAU	1,007,304,603.46	0.90
32	RIVERS	15,135,380,081.80	13.58
33	SOKOTO	438,301,821.65	0.39
34	TARABA	170,217,815.30	0.15
35	YOBE	1,375,402,126.04	1.23
36	ZAMFARA	12,397,166.41	0.01
37	FCT	15,265,505,741.03	13.69
		111,483,055,991.51	100.00

Planning, Research & Statistics Dept:

Revenue Accounting Dept:

Prepared by: MALA T. ALI	Checked by: [Signature]	Approved By: Executive Chairman FIRS
Signature: [Signature]	Signature: [Signature]	Signature: [Signature]
Date: 12/7/2021	Date: 13/7/2021	Date: 13/7/2021
Checked by: TAIWO ASANI	Counter reviewed by: F. N. Okeke	
Signature: [Signature]	Signature: [Signature]	
Date: 13/07/2021	Date: 13/7/2021	

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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	33,534,443,793.36	143,175,472,949.81	176,709,916,743.17
MAY	40,617,767,079.67	140,460,111,236.10	181,077,878,315.77
JUNE	42,982,088,773.21	111,483,055,991.51	154,465,144,764.72
JULY			0.00
AUGUST			0.00
SEPTEMBER			0.00
OCTOBER			0.00
NOVEMBER			0.00
DECEMBER			0.00
TOTAL	217,015,884,865.37	791,627,065,613.85	1,008,642,950,479.22

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	GROSS		
						Jun 2021			May 2021
1	ABIA	997,587,393.27	2833999	440,697,288.70	0.26541	44,175,347.04	1,482,460,029.02	1,739,095,741.80	1
2	ADAMAWA	997,587,393.27	3168101	492,651,380.98	0.24317	40,474,346.09	1,530,713,120.34	1,795,559,848.88	2
3	AKWA IB	997,587,393.27	3920208	609,606,791.24	1.08956	181,350,126.90	1,788,544,311.41	2,101,713,817.85	3
4	ANAMBRA	997,587,393.27	4182032	650,321,388.14	0.64709	107,703,821.63	1,755,612,603.05	2,061,068,895.41	4
5	BAUCHI	997,587,393.27	4646465	722,542,431.23	0.68402	113,851,197.07	1,833,981,021.57	2,153,109,609.16	5
6	BAYELSA	997,587,393.27	1703358	264,878,446.43	0.74618	124,196,656.70	1,386,662,496.40	1,629,009,255.09	6
7	BENUE	997,587,393.27	4219244	656,107,991.28	0.04125	6,866,365.44	1,660,561,750.00	1,946,849,366.18	7
8	BORNO	997,587,393.27	4151193	645,525,809.99	0.56909	94,721,301.25	1,737,834,504.51	2,039,868,302.06	8
9	CROSS RI	997,587,393.27	2888966	449,244,859.77	0.20280	33,755,375.80	1,480,587,628.85	1,736,612,195.25	9
10	DELTA	997,587,393.27	4098391	637,314,904.40	1.83759	305,855,242.11	1,940,757,539.78	2,283,599,611.77	10
11	EBONYI	997,587,393.27	2173501	337,987,415.55	0.87916	146,330,033.07	1,481,904,841.89	1,741,273,784.11	11
12	EDO	997,587,393.27	3218332	500,462,486.59	0.79555	132,415,315.21	1,630,465,195.07	1,915,044,208.45	12
13	EKITI	997,587,393.27	2384212	370,753,752.59	1.14078	189,876,705.71	1,558,217,851.57	1,831,940,630.28	13
14	ENUGU	997,587,393.27	3257298	506,521,843.20	0.54053	89,967,164.75	1,594,076,401.22	1,871,210,524.56	14
15	GOMBE	997,587,393.27	2353879	366,036,859.31	0.95100	158,288,889.45	1,521,913,142.03	1,788,506,263.51	15
16	IMO	997,587,393.27	3934899	611,891,295.88	0.20517	34,148,695.43	1,643,627,384.57	1,927,752,892.44	16
17	JIGAWA	997,587,393.27	4348649	676,230,945.68	0.36255	60,344,850.50	1,734,163,189.45	2,034,612,500.05	17
18	KADUNA	997,587,393.27	6066562	943,372,748.24	2.46846	410,860,302.55	2,351,820,444.07	2,768,392,182.93	18
19	KANO	997,587,393.27	9383682	1,459,197,132.90	2.52712	420,623,265.11	2,877,407,791.28	3,384,803,106.18	19
20	KATSINA	997,587,393.27	5792578	900,767,226.52	0.44642	74,304,165.65	1,972,658,785.45	2,314,584,963.37	20
21	KEBBI	997,587,393.27	3238628	503,618,589.39	0.13293	22,125,842.58	1,523,331,825.25	1,786,398,724.20	21
22	KOGI	997,587,393.27	3278487	509,816,810.79	0.24635	41,003,244.04	1,548,407,448.09	1,816,317,371.09	22
23	KWARA	997,587,393.27	2371089	368,713,077.73	0.5046	83,987,005.27	1,450,287,476.27	1,702,482,663.95	23
24	LAGOS	997,587,393.27	9013534	1,401,637,754.79	41.6248	6,928,196,429.91	9,327,421,577.98	10,728,490,840.98	24
25	NASSARA	997,587,393.27	1863275	289,746,129.27	0.30541	50,833,257.27	1,338,166,779.81	1,570,126,642.38	25
26	NIGER	997,587,393.27	3950249	614,278,277.45	0.46154	76,819,799.83	1,688,685,470.55	1,981,755,671.14	26
27	OGUN	997,587,393.27	3728098	579,732,978.25	1.71750	285,867,913.56	1,863,188,285.08	2,192,112,491.44	27
28	ONDO	997,587,393.27	3441024	535,091,913.29	0.74328	123,713,787.71	1,656,393,094.27	1,945,198,250.32	28
29	OSUN	997,587,393.27	3423535	532,372,309.33	0.30546	50,842,202.16	1,580,801,904.76	1,854,565,516.67	29
30	OYO	997,587,393.27	5591589	869,512,696.31	7.35149	1,223,610,681.39	3,090,710,770.98	3,657,092,408.80	30
31	PLATEAU	997,587,393.27	3178712	494,301,430.58	0.90355	150,390,349.18	1,642,279,173.04	1,929,391,378.86	31
32	RIVERS	997,587,393.27	5185400	806,348,809.88	13.5764	2,259,708,818.68	4,063,645,021.83	4,826,344,864.42	32
33	SOKOTO	997,587,393.27	3696999	574,896,969.14	0.39316	65,438,362.72	1,637,922,725.12	1,921,931,857.67	33
34	TARABA	997,587,393.27	2300736	357,772,926.96	0.15268	25,413,481.28	1,380,773,801.51	1,619,370,481.45	34
35	YOBE	997,587,393.27	2321591	361,015,956.31	1.23373	205,347,225.95	1,563,950,575.53	1,839,089,454.68	35
36	ZAMFARA	997,587,393.27	3259846	506,918,066.59	0.01112	1,850,894.14	1,506,356,354.00	1,765,937,099.48	36
Grand Total		35,913,146,157.80	138568341	21,547,887,694.68	86.31	14,365,258,463.12	71,826,292,315.59	84,201,213,416.83	

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS 13.69% 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		
					Jun 2021		Jun 2021	May 2021		
1	ABIA	552,153,022.32	305,391,175.46	0.265406745	26,688,455.44	884,232,653.22	0.00	884,232,653.22	1,037,212,521.42	1
2	ADAMAWA	682,071,380.52	341,393,941.34	0.243171026	24,452,502.45	1,047,917,824.31	0.00	1,047,917,824.31	1,229,045,672.95	2
3	AKWAIBO	,006,867,276.00	422,440,843.90	1.089556735	109,562,348.78	1,538,870,468.68	0.00	1,538,870,468.68	1,806,611,924.06	3
4	ANAMBRA	682,071,380.52	450,654,946.70	0.647087632	65,069,067.62	1,197,795,394.84	0.00	1,197,795,394.84	1,405,713,201.10	4
5	BAUCHI	649,591,790.97	500,702,155.54	0.684021239	68,782,993.30	1,219,076,939.80	0.00	1,219,076,939.80	1,430,749,811.79	5
6	BAYELSA	259,836,716.39	183,553,523.43	0.746177056	75,033,183.88	518,423,423.70	0.00	518,423,423.70	609,529,901.21	6
7	BENUE	747,030,559.61	454,664,904.51	0.041253319	4,148,302.17	1,205,843,766.30	0.00	1,205,843,766.30	1,413,696,897.39	7
8	BORNO	876,948,917.81	447,331,742.12	0.56908828	57,225,701.59	1,381,506,361.52	0.00	1,381,506,361.52	1,620,888,797.61	8
9	CROSS RIV	584,632,611.87	311,314,408.58	0.202803261	20,393,248.79	916,340,269.25	0.00	916,340,269.25	1,074,701,973.07	9
10	DELTA	811,989,738.71	441,641,808.98	1.837587019	184,781,887.31	1,438,413,434.99	0.00	1,438,413,434.99	1,690,639,158.83	10
11	EBONYI	422,234,664.13	234,216,040.75	0.879155013	88,405,022.89	744,855,727.77	0.00	744,855,727.77	875,292,689.40	11
12	EDO	584,632,611.87	346,806,824.04	0.795554991	79,998,471.45	1,011,437,907.35	0.00	1,011,437,907.35	1,187,603,927.70	12
13	EKITI	519,673,432.77	256,922,216.71	1.140784664	114,713,665.83	891,309,315.32	0.00	891,309,315.32	1,047,605,457.97	13
14	ENUGU	552,153,022.32	351,005,792.54	0.540525292	54,353,498.68	957,512,313.54	0.00	957,512,313.54	1,123,776,571.96	14
15	GOMBE	357,275,485.03	253,653,538.59	0.951004163	95,629,944.19	706,558,967.81	0.00	706,558,967.81	830,569,917.61	15
16	IMO	876,948,917.81	424,023,943.18	0.205166336	20,630,872.13	1,321,603,733.11	0.00	1,321,603,733.11	1,549,793,766.27	16
17	JIGAWA	876,948,917.81	468,609,561.89	0.362553583	36,457,231.49	1,382,015,711.19	0.00	1,382,015,711.19	1,620,991,132.17	17
18	KADUNA	747,030,559.61	653,731,529.26	2.468460417	248,220,503.27	1,648,982,592.15	0.00	1,648,982,592.15	1,938,998,494.58	18
19	KANO	,429,101,940.13	1,011,183,728.77	2.527116574	254,118,779.31	2,694,404,448.22	0.00	2,694,404,448.21	3,164,676,149.53	19
20	KATSINA	,104,306,044.65	624,207,067.25	0.446421547	44,890,726.31	1,773,403,838.21	0.00	1,773,403,838.20	2,080,012,264.31	20
21	KEBBI	682,071,380.52	348,993,917.01	0.132932693	13,367,287.49	1,044,432,585.01	0.00	1,044,432,585.01	1,224,695,878.33	21
22	KOGI	682,071,380.52	353,289,115.02	0.24634866	24,772,035.18	1,060,132,530.72	0.00	1,060,132,530.72	1,243,372,458.17	22
23	KWARA	519,673,432.77	255,508,084.81	0.504596323	50,740,596.22	825,922,113.80	0.00	825,922,113.80	969,428,682.36	23
24	LAGOS	649,591,790.97	971,296,653.01	41.62480177	4,185,657,251.21	5,806,545,695.19	0.00	5,806,545,695.19	6,667,110,402.22	24
25	NASSARAW	422,234,664.13	200,786,147.94	0.30540766	30,710,819.77	653,731,631.83	0.00	653,731,631.83	767,094,403.36	25
26	NIGER	811,989,738.71	425,678,056.16	0.461535549	46,410,542.11	1,284,078,336.99	0.00	1,284,078,336.99	1,506,417,289.15	26
27	OGUN	649,591,790.97	401,739,108.05	1.717502579	172,706,579.18	1,224,037,478.19	0.00	1,224,037,478.19	1,439,040,788.26	27
28	ONDO	584,632,611.87	370,804,070.21	0.743275965	74,741,459.46	1,030,178,141.54	0.00	1,030,178,141.54	1,209,447,670.12	28
29	OSUN	974,387,686.45	368,919,459.00	0.305461401	30,716,223.81	1,374,023,369.26	0.00	1,374,023,369.26	1,611,485,024.08	29
30	OYO	,071,826,455.10	602,548,532.10	7.351487876	739,242,163.97	2,413,617,151.16	0.00	2,413,617,151.16	2,847,069,305.43	30
31	PLATEAU	552,153,022.32	342,537,380.62	0.903549508	90,858,055.48	985,548,458.42	0.00	985,548,458.42	1,157,512,706.41	31
32	RIVERS	747,030,559.61	558,777,685.26	13.57639504	1,365,198,966.02	2,671,007,210.90	0.00	2,671,007,210.90	3,163,717,262.30	32
33	SOKOTO	747,030,559.61	398,387,885.92	0.39315555	39,534,467.62	1,184,952,913.15	0.00	1,184,952,913.15	1,390,049,778.67	33
34	TARABA	519,673,432.77	247,926,859.35	0.152684920	15,353,508.41	782,953,800.54	0.00	782,953,800.54	918,214,344.29	34
35	YOBE	552,153,022.32	250,174,190.05	1.233731991	124,060,152.45	926,387,364.83	0.00	926,387,364.83	1,088,949,752.51	35
36	ZAMFARA	454,714,253.68	351,280,364.52	0.011120225	1,118,214.32	807,112,832.52	0.00	807,112,832.52	946,196,595.72	36
37	FCT-ABUJA	194,877,537.29	151,424,183.69	13.69311740	1,376,936,194.59	1,723,237,915.57	0.00	1,723,237,915.57	2,052,936,819.48	37
Grand Total		25,139,202,310.46	15,083,521,386.27	0.2654067450865	10,055,680,924.18	50,278,404,620.91	0.00	50,278,404,620.91	58,940,849,391.79	

DISTRIBUTION OF NET VAT TO STATE GOVERNMENTS AND LGCS

<i>SNO</i>	<i>STATES</i>	<i>GROSS</i>	<i>DEDUCTION</i>	<i>STATE NET VAT</i>	<i>LGCS GROSS</i>	<i>LGCS NETVAT</i>	
1	ABIA	1,482,460,029.02	0.00	1,482,460,029.02	884,232,653.22	884,232,653.22	1
2	ADAMAWA	1,530,713,120.34	0.00	1,530,713,120.34	1,047,917,824.31	1,047,917,824.31	2
3	AKWA IBOM	1,788,544,311.41	0.00	1,788,544,311.41	1,538,870,468.68	1,538,870,468.68	3
4	ANAMBRA	1,755,612,603.05	0.00	1,755,612,603.05	1,197,795,394.84	1,197,795,394.84	4
5	BAUCHI	1,833,981,021.57	0.00	1,833,981,021.57	1,219,076,939.80	1,219,076,939.80	5
6	BAYELSA	1,386,662,496.40	0.00	1,386,662,496.40	518,423,423.70	518,423,423.70	6
7	BENUE	1,660,561,750.00	0.00	1,660,561,750.00	1,205,843,766.30	1,205,843,766.30	7
8	BORNO	1,737,834,504.51	0.00	1,737,834,504.51	1,381,506,361.52	1,381,506,361.52	8
9	CROSS RIVE	1,480,587,628.85	0.00	1,480,587,628.85	916,340,269.25	916,340,269.25	9
10	DELTA	1,940,757,539.78	0.00	1,940,757,539.78	1,438,413,434.99	1,438,413,434.99	10
11	EBONYI	1,481,904,841.89	0.00	1,481,904,841.89	744,855,727.77	744,855,727.77	11
12	EDO	1,630,465,195.07	0.00	1,630,465,195.07	1,011,437,907.35	1,011,437,907.35	12
13	EKITI	1,558,217,851.57	0.00	1,558,217,851.57	891,309,315.32	891,309,315.32	13
14	ENUGU	1,594,076,401.22	0.00	1,594,076,401.22	957,512,313.54	957,512,313.54	14
15	GOMBE	1,521,913,142.03	0.00	1,521,913,142.03	706,558,967.81	706,558,967.81	15
16	IMO	1,643,627,384.57	0.00	1,643,627,384.57	1,321,603,733.11	1,321,603,733.11	16
17	JIGAWA	1,734,163,189.45	0.00	1,734,163,189.45	1,382,015,711.19	1,382,015,711.19	17
18	KADUNA	2,351,820,444.07	0.00	2,351,820,444.07	1,648,982,592.15	1,648,982,592.15	18
19	KANO	2,877,407,791.28	0.00	2,877,407,791.28	2,694,404,448.22	2,694,404,448.22	19
20	KATSINA	1,972,658,785.45	0.00	1,972,658,785.45	1,773,403,838.21	1,773,403,838.20	20
21	KEBBI	1,523,331,825.25	0.00	1,523,331,825.25	1,044,432,585.01	1,044,432,585.01	21
22	KOGI	1,548,407,448.09	0.00	1,548,407,448.09	1,060,132,530.72	1,060,132,530.72	22
23	KWARA	1,450,287,476.27	0.00	1,450,287,476.27	825,922,113.80	825,922,113.80	23
24	LAGOS	9,327,421,577.98	1,000,000,000.00	8,327,421,577.98	5,806,545,695.19	5,806,545,695.19	24
25	NASSARAWA	1,338,166,779.81	0.00	1,338,166,779.81	653,731,631.83	653,731,631.83	25
26	NIGER	1,688,685,470.55	0.00	1,688,685,470.55	1,284,078,336.99	1,284,078,336.99	26
27	OGUN	1,863,188,285.08	0.00	1,863,188,285.08	1,224,037,478.19	1,224,037,478.19	27
28	ONDO	1,656,393,094.27	0.00	1,656,393,094.27	1,030,178,141.54	1,030,178,141.54	28
29	OSUN	1,580,801,904.76	0.00	1,580,801,904.76	1,374,023,369.26	1,374,023,369.26	29
30	OYO	3,090,710,770.98	0.00	3,090,710,770.98	2,413,617,151.16	2,413,617,151.16	30
31	PLATEAU	1,642,279,173.04	0.00	1,642,279,173.04	985,548,458.42	985,548,458.42	31
32	RIVERS	4,063,645,021.83	0.00	4,063,645,021.83	2,671,007,210.90	2,671,007,210.90	32
33	SOKOTO	1,637,922,725.12	0.00	1,637,922,725.12	1,184,952,913.15	1,184,952,913.15	33
34	TARABA	1,380,773,801.51	0.00	1,380,773,801.51	782,953,800.54	782,953,800.54	34
35	YOBE	1,563,950,575.53	0.00	1,563,950,575.53	926,387,364.83	926,387,364.83	35
36	ZAMFARA	1,506,356,354.00	0.00	1,506,356,354.00	807,112,832.52	807,112,832.52	36
37	FCT-ABUJA	0.00	0.00	0.00	1,723,237,915.57	1,723,237,915.57	37
Grand Total		71,826,292,315.59	1,000,000,000.00	70,826,292,315.59	50,278,404,620.91	50,278,404,620.91	

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

GRANDSUM

S/NO	STATES	NO OF LGOVTS	GROSS STATUTORY + MIN REVENUE	STATE GOVERNMENTS		LOCAL GOVERNMENT COUNCILS			Page 49 (1 of 2)	
				NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGGS GROSS STATUTORY REVENUE	LGGS NET STATUTORY	NET VAT TO LGOVT	TOTAL PAID (5+6+8+9)	SNO
1	2	3	4	5	6	7	8	9	10	11
1	ABIA	17	3,891,060,699.96	2,965,643,089.52	1,482,460,029.02	2,285,790,887.96	2,105,563,616.87	884,232,653.22	7,437,899,388.64	1
2	ADAMAWA	21	3,752,405,062.12	3,072,074,610.50	1,530,713,120.34	2,883,197,140.72	2,658,828,313.99	1,047,917,824.31	8,309,533,869.14	2
3	AKWA IBOM	31	12,762,522,861.66	11,445,165,977.21	1,788,544,311.41	3,840,249,166.84	3,521,151,604.58	1,538,870,468.68	18,293,732,361.87	3
4	ANAMBRA	21	3,745,375,373.01	3,242,520,170.09	1,755,612,603.05	2,898,778,243.74	2,673,955,598.48	1,197,795,394.84	8,869,883,766.46	4
5	BAUCHI	20	4,505,812,058.52	3,279,487,564.58	1,833,981,021.57	3,290,686,938.72	3,061,134,820.47	1,219,076,939.80	9,393,680,346.43	5
6	BAYELSA	8	14,915,712,433.58	12,566,560,139.62	1,386,662,496.40	1,339,430,034.17	1,246,934,761.86	518,423,423.70	15,738,580,821.59	6
7	BENUE	23	4,224,490,078.72	2,845,266,716.21	1,660,561,750.00	3,580,776,684.78	3,322,719,320.49	1,205,843,766.30	9,034,393,552.99	7
8	BORNO	27	4,680,129,578.59	3,991,273,574.05	1,737,834,504.51	3,887,650,406.48	3,593,913,559.11	1,381,506,361.52	10,704,528,039.19	8
9	CROSS RIVER	18	3,787,921,754.67	2,023,533,043.81	1,480,587,628.85	2,506,245,771.98	2,312,912,141.47	916,340,269.25	6,733,373,083.39	9
10	DELTA	25	18,589,474,187.74	16,893,548,408.50	1,940,757,539.78	3,211,394,506.10	1,694,511,237.45	744,855,727.77	23,223,444,542.56	10
11	EBONYI	13	3,370,027,016.17	2,777,371,286.01	1,481,904,841.85	1,853,959,101.18	2,265,247,762.84	1,011,437,907.35	6,698,643,093.12	11
12	EDO	18	5,973,379,324.80	5,005,718,409.78	1,630,466,195.07	2,467,151,461.99	2,265,247,762.84	891,309,315.32	9,912,869,275.04	12
13	EKITI	16	3,368,125,329.57	1,997,787,516.61	1,556,217,851.57	1,951,067,367.82	1,787,274,668.85	957,512,313.54	6,234,569,352.34	13
14	ENUGU	17	3,788,248,677.89	3,226,409,251.88	1,594,076,401.22	2,496,502,415.85	2,310,137,915.80	1,587,242,969.39	8,088,135,882.43	14
15	GOMBE	11	3,548,110,934.59	2,551,236,122.68	1,521,913,142.03	1,710,605,198.97	1,587,242,969.39	706,558,967.81	6,366,951,201.91	15
16	IMO	27	4,823,587,733.84	3,650,935,335.32	1,643,627,384.57	3,345,868,579.57	3,067,911,825.41	1,321,603,733.11	9,684,078,278.42	16
17	JIGAWA	27	4,212,549,803.21	3,744,683,050.36	1,734,163,189.45	3,515,149,967.02	3,232,262,687.01	1,382,015,711.19	10,093,124,638.02	17
18	KADUNA	23	4,935,492,057.98	3,944,138,031.98	2,351,820,444.07	6,293,704,233.19	5,303,572,905.64	2,694,404,448.22	15,306,350,579.69	18
19	KANO	44	5,974,962,603.92	4,430,965,434.55	2,877,407,791.28	6,293,704,233.19	5,303,572,905.64	2,694,404,448.22	12,141,009,744.02	19
20	KATSINA	34	4,630,425,970.88	3,970,303,008.32	1,972,658,785.45	4,791,504,160.58	4,424,644,112.05	1,773,403,838.21	8,826,101,204.02	20
21	KEBBI	21	3,977,559,010.42	3,462,651,877.31	1,523,331,825.25	3,023,953,441.24	2,795,484,916.44	1,044,432,585.01	8,897,942,143.58	21
22	KOGI	21	4,163,303,497.00	3,395,350,315.92	1,548,407,448.09	3,125,477,381.62	2,894,051,848.85	825,922,113.80	7,002,783,862.33	22
23	KWARA	16	3,353,108,925.17	2,686,352,751.41	1,450,287,476.27	2,211,602,625.38	2,040,221,520.85	5,806,545,695.19	6,761,955,098.18	23
24	LAGOS	20	5,046,243,532.28	1,285,456,630.41	8,327,421,577.98	3,767,456,641.96	3,524,018,027.51	1,828,916,430.45	18,943,441,931.09	24
25	NASARAWA	13	3,473,828,051.49	2,941,305,247.09	1,338,166,779.81	1,973,130,721.22	1,828,916,430.45	653,731,631.83	9,730,747,956.97	25
26	NIGER	25	4,461,977,463.35	3,379,377,187.02	1,688,685,470.55	3,652,112,763.33	3,378,606,962.43	1,284,037,478.19	7,484,277,356.36	26
27	OGUN	20	3,499,628,178.55	2,001,239,974.62	1,863,188,285.08	2,605,404,040.65	2,395,811,618.47	1,030,178,141.54	8,064,574,448.31	27
28	ONDO	18	4,697,400,588.87	3,082,489,235.87	1,656,393,094.27	2,488,325,662.19	2,295,513,976.63	1,374,023,369.26	7,577,144,466.59	28
29	OSUN	30	3,435,473,037.89	1,550,549,375.21	1,580,801,904.76	3,370,500,022.32	3,071,769,817.35	2,413,617,151.16	12,295,756,520.05	29
30	OYO	33	4,224,956,834.57	2,884,255,806.01	3,090,710,770.98	4,251,622,797.14	3,907,172,791.89	2,413,617,151.16	7,168,331,805.72	30
31	PLATEAU	17	3,933,574,041.74	2,066,584,297.07	1,642,279,173.04	2,665,197,836.09	2,473,919,877.19	985,548,458.42	23,750,541,576.40	31
32	RIVERS	23	14,986,046,081.19	13,962,214,893.70	4,063,645,021.83	3,303,660,468.14	3,076,622,945.52	1,184,952,913.15	6,889,675,895.44	32
33	SOKOTO	23	4,151,456,335.80	3,302,012,900.22	1,637,922,725.12	3,327,297,418.55	2,493,820,546.88	2,314,219,502.89	7,923,107,921.80	33
34	TARABA	16	3,628,546,289.14	2,411,728,790.50	1,380,773,801.51	2,493,820,546.88	2,314,219,502.89	926,387,364.83	6,962,012,181.67	34
35	YOBE	17	3,740,565,429.47	3,112,131,490.76	1,563,950,575.53	2,507,318,007.98	2,265,529,429.75	2,105,948,328.36	807,112,832.52	35
36	ZAMFARA	14	3,748,531,741.61	2,542,594,666.79	1,506,356,354.00	2,265,529,429.75	2,105,948,328.36	807,112,832.52	6,962,012,181.67	36
37	SOKO DERIVATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37
38	GBETIOKUN DERIVATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38
SUB-TOTAL C/F			768	194,002,012,579.96	151,711,118,181.49	70,826,292,315.59	109,125,241,059.68	100,281,288,228.38	48,555,166,705.34	371,373,865,430.80
39 LESS PAYMENTS/DVC			0	805,578,890.84	805,578,890.84	0.00	0.00	0.00	0.00	805,578,890.84
GRAND TOTAL										0.00

15 July 2021

			STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS			Page 49 (2 of 2)	
1	2	3	4	5	6	7	8	9	10	11
S/NO	STATES	NO OF LGOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCS GROSS STATUTORY REVENUE	LGCS NET STATUTORY	NET VAT TO LGOVT	TOTAL PAID (5+6+8+9)	SNO
40	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	40
41	TRANSFER TO NON OIL E	0	150,000,000.000.00	150,000,000.000.00	0.00	0.00	0.00	0.00	150,000,000.000.00	41
42	LESS REFINERY REHABIL	0	4,673,681,751.13	4,673,681,751.13	0.00	0.00	0.00	0.00	4,673,681,751.13	42
43	FCT-ABUJA	6	5,345,915,330.89	5,295,987,311.89	1,436,525,846.31	1,000,614,756.70	931,358,577.30	1,723,237,915.57	9,387,109,651.07	43
44	1.Federal Government	0	276,276,904,300.51	187,838,148,422.56	20,111,361,848.37	0.00	0.00	0.00	207,949,510,270.92	44
45	Cost Of Collection - FIRS	0	12,178,987,521.93	12,178,987,521.93	0.00	0.00	0.00	0.00	12,178,987,521.93	45
46	Cost Of Collection - NCS	0	7,510,032,547.64	7,510,032,547.64	0.00	0.00	0.00	0.00	7,510,032,547.64	46
47	Cost Of Collection - FIRS & NCS	0	0.00	0.00	6,178,605,790.60	0.00	0.00	0.00	6,178,605,790.60	47
48	LESS REFUNDS - NCS & F	0	25,050,317.99	25,050,317.99	0.00	0.00	0.00	0.00	25,050,317.99	48
49	LESS REFUNDS ON COST	0	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	100,000,000.00	49
50	Cost of Collection - DPR	0	11,045,968,100.84	11,045,968,100.84	0.00	0.00	0.00	0.00	11,045,968,100.84	50
51	0.05% POLICE COMMISSI	0	4,080,502,780.10	4,080,502,780.10	0.00	0.00	0.00	0.00	4,080,502,780.10	51
52	3%VAT FOR NORTH EAST	0	0.00	0.00	4,633,954,342.94	0.00	0.00	0.00	4,633,954,342.94	52
53	13% Derivation Refund to O	0	23,920,441,326.36	23,920,441,326.36	0.00	0.00	0.00	0.00	23,920,441,326.36	53
54	TOTAL DEDUCTIONS	0	0.00	126,930,519,256.78	1,000,000,000.00	0.00	5,705,659,812.17	0.00	133,636,179,068.95	54
55	ECOLOGICAL FUNDS DIS	0	0.00	3,849,059,038.24	0.00	0.00	3,207,549,198.53	0.00	7,056,608,236.78	55
SUB-TOTAL C/F			513,760,343,344.56	556,051,237,742.63	33,360,447,828.22	1,000,614,756.70	9,844,567,588.00	1,723,237,915.57	600,979,491,074.42	
GRAND-TOTA			774	707,762,355,924.52	707,762,355,924.12	104,186,740,143.81	110,125,855,816.38	50,278,404,620.91	972,353,356,505.22	

Total-VAT-Shared 154,465,144,764.72 *TOTAL FUNDS!!:* 972,353,356,505.62

Total-Statutory-for FGN,States and Others 707,762,355,924.12

Total-Statutory-for LGCS 110,125,855,816.38

TOTAL FUNDS SHARED!!: 972,353,356,505.62

CHECK!!: 0.00

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

SN	DESCRIPTION	Jun 2020	May 2020	VARIANCE
MINERAL REVENUE				
1	Crude Oil Receipts Export	14,222,051,006.15	5,858,663,979.80	8,363,387,026.35
2	Domestic Crude Oil Receipts	58,779,549,852.78	106,086,615,087.69	-47,307,065,234.91
3	(1) PETROLEUM PROFIT TAX (PPT)	82,110,972,514.32	121,515,143,183.76	-39,404,170,669.44
4	(11) ROYALTY (CRUDE)	46,513,898,498.20	33,813,953,164.05	12,699,945,334.15
5	(111) RENT	112,668,488.40	79,798,010.10	32,870,478.30
6	(IV) PENALTY FOR GAS FLARED	7,372,889,973.75	4,640,118,119.15	2,732,771,854.60
7	(C) LESS PAYMENTS(JVC CRUDE)	-43,432,213,841.46	-8,596,211,449.53	-34,836,002,391.93
8	(D) MISCELLANEOUS OIL REVENUE	1,095,017,884.18	1,264,713,316.83	-169,695,432.65
9	GAS RECEIPTS (EXPORT)	25,921,477,969.80	301,440,213.85	25,620,037,755.95
10	LESS PRE-EXPORT FINANCING COST	0.00	-10,479,329,273.00	10,479,329,273.00
11	DOMESTIC GAS RECEIPTS	9,637,177,164.48	14,728,592,666.32	-5,091,415,501.84
12	GAS SALES ROYALTY DPR	221,226,135.46	1,432,438,717.75	-1,211,212,582.29
13	ROYALTIES (GAS)	1,574,806,347.50	1,141,649,498.55	433,156,848.95
14	TRANSFER TO DPR JV ROYALTY (5,179,488,835.01 + 9,637,177,164.48)	0.00	-25,377,817,238.46	25,377,817,238.46
15	TRANSFER TO DPR JV ROYALTY & GAS (5,179,488,835.01 + 9,637,177,164.48)	-14,816,665,999.49	0.00	-14,816,665,999.49
16	LESS REFINERY REHABILITATION	-5,520,833,333.33	-8,895,833,333.33	3,375,000,000.00
17	TRANSFER TO FIRS JV PPT & GAS	0.00	-43,230,759,408.93	43,230,759,408.93
18	TRANSFER DPR ROYALTY GAS	9,637,177,164.48	0.00	9,637,177,164.48
19	DPR JV ROYALTY	5,179,488,835.01	10,649,224,572.14	-5,469,735,737.13
20	FIRS JV PPT & GAS	0.00	43,230,759,408.93	-43,230,759,408.93
21	LESS LAGOS STATE 13 DERIVATION	0.00	-314,466,988.68	314,466,988.68
22	LESS FIRS JV CITA	-4,647,013,842.98	-698,928,256.95	-3,948,085,586.03
23	TRANSFER DPR ROYALTY GAS	0.00	14,728,592,666.32	-14,728,592,666.32
24	Cost of Collection - DPR	-2,678,321,738.25	-1,981,915,331.49	-696,406,406.76
25	0.05% POLICE COMMISSION DED MINERAL REVENUE	-1,114,961,120.87	-1,442,564,282.13	327,603,161.26
		<u>190,168,391,958.13</u>	<u>258,453,877,042.74</u>	<u>-68,285,485,084.61</u>
NON MINERAL REVENUE				
26	(1) CUSTOMS & EXCISE DUTIES,ETC.	81,528,527,268.80	67,264,694,012.51	14,263,833,256.29
27	Cost Of Collection - NCS	-5,702,807,340.90	-4,708,528,580.88	-994,278,760.02
28	LESS EXCESS NON-OIL REVENUE TRANSFER TO FEDERATION ACCT	-95,000,000,000.00	0.00	-95,000,000,000.00
29	LESS REFUNDS - FIRS/NCS	-1,059,850,970.30	-4,000,000,000.00	2,940,149,029.70
30	(B) COMPANIES INCOME TAX ETC.	249,035,413,366.50	84,496,497,278.37	164,538,916,088.13
31	Cost Of Collection - FIRS	-10,513,493,704.25	-3,465,807,017.72	-7,047,686,686.53
32	0.05% POLICE COMMISSION DED NON MINERAL REVENUE	-1,721,829,349.38	-774,618,682.87	-947,210,666.51
		<u>216,565,959,270.47</u>	<u>138,812,237,009.41</u>	<u>77,753,722,261.06</u>
		<u>406,734,351,228.60</u>	<u>397,266,114,052.15</u>	<u>9,468,237,176.45</u>
OTHER MINERAL REVENUE				
33	EXCHANGE DIFFERENCE	29,030,549,357.14	26,320,032,780.79	2,710,516,576.35
		<u>29,030,549,357.14</u>	<u>26,320,032,780.79</u>	<u>2,710,516,576.35</u>
OTHER NON-MINERAL REVENUE				

	DESCRIPTION	Jun 2020	May 2020	VARIANCE
34	OTHER NON-MINERAL REVENUE	50,000,000,000.00	1,013,867,119.42	48,986,132,880.58
35	EXCHANGE DIFFERENCE NON MINERAL REVENUE	13,801,929,239.79	2,148,678,164.66	11,653,251,075.13
		<u>63,801,929,239.79</u>	<u>3,162,545,284.08</u>	<u>60,639,383,955.71</u>
	VAT			
36	VAT FOR DISTRIBUTION	128,826,340,353.77	103,872,958,840.68	24,953,381,513.09
37	Cost Of Collection - FIRS & NCS (VAT)	-5,153,053,614.15	-4,154,918,353.63	-998,135,260.52
38	3% VAT FOR NORTH EAST COMMISSION	-3,864,790,210.61	-3,116,188,765.22	-748,601,445.39
		<u>119,808,496,529.01</u>	<u>96,601,851,721.83</u>	<u>23,206,644,807.18</u>
		<u>212,640,975,125.94</u>	<u>126,084,429,786.70</u>	<u>86,556,545,339.24</u>
	GRAND TOTAL	<u>619,375,326,354.54</u>	<u>523,350,543,838.85</u>	<u>96,024,782,515.69</u>

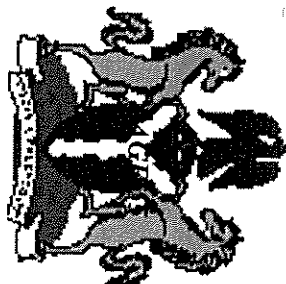
Pages 51 - 54 are relevant pages for Distribution of FOREX Equalization. There will be no Distribution of FOREX Equalization for the Month of July, 2021 (June, 2010 Account).

51-54

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

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

FEDERATION ACCOUNT: June, 2021



1	EXCHANGE DIFFERENCE	Jun 2021
2	EXCHANGE DIFFERENCE NON MINERAL REVENUE	
	TOTAL FUNDS AVAILABLE FOR DISTRIBUTION	
		2,388,771,788.18
		1,302,833,132.80
		3,691,604,920.98

BENEFICIARY	EXCHANGE DIFFERENCE REVENUE		NET SHARE	ECOLOGY SHARE
	MINERAL REVENUE	NON MINERAL REV		
1 .1Federal Government	45.8316%	1,094,812,330.87	52.6800%	686,332,494.36
2 State Governments	23.2464%	555,303,444.97	26.7200%	348,117,013.08
3 Local Governments	17.9220%	428,115,679.88	20.6000%	268,383,625.36
4 13% Derivation Share	13.0000%	310,540,332.46	0.0000%	0.00
Grand Total	100.00%	2,388,771,788.18	100.00%	1,302,833,132.80
				3,646,974,868.41
				44,630,052.57

DISTRIBUTION OF FGN SHARE OF EXCHANGE DIFFERENCE REVENUE

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	.1Federal Government	48.5	1,639,816,325.43	1,639,816,325.43
2	1.46% Deriv. & Ecology FGN Share	1	33,810,645.89	33,810,645.89
3	FCI-ABUJA	1	33,810,645.89	33,810,645.89
4	0.72% STABILIZATION ACCOUNT	0.5	16,905,322.94	16,905,322.94
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	56,801,885.09	56,801,885.09
		52.68	1,781,144,825.23	1,781,144,825.23

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 Jun 2021	S/N
1	ABIA	0.01199236	3,724,111.50	0.00275380	0.00	3,724,111.50	1
2	ADAMAWA	0.00000000	0.00	0.00000000	0.00	0.00	2
3	AKWA IBOM	0.23154279	71,903,375.71	0.12535663	0.00	71,903,375.71	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	0.17317659	53,778,316.37	0.27391849	0.00	53,778,316.37	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	0.33603150	104,351,334.77	0.24626848	0.00	104,351,334.77	10
11	EBONYI	0.00000000	0.00	0.00000000	0.00	0.00	11
12	EDO	0.03090743	9,598,003.68	0.06309168	0.00	9,598,003.68	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	0.02564439	7,963,617.48	0.01066701	0.00	7,963,617.48	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	0.02753788	8,551,622.50	0.01947389	0.00	8,551,622.50	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	0.16316705	50,669,950.46	0.25847003	0.00	50,669,950.46	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
		100%	310,540,332.46	100%	0.00	310,540,332.47	

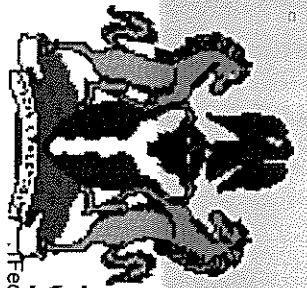
GROSS ALLOCATION OF EXCHANGE GAIN DIFFERENCE TO STATE GOVERNMENTS

Page 57 (1 of 1)

S/NO	STATE	GROSS STATUTORY	STATES SHARE	ECOLOGY	OIL REVENUE	TOTAL DEDUCTION	TOTAL-NET
1	ABIA	22,308,464.25	21,707,337.97	601,126.28	3,724,111.50	0.00	25,431,449.46
2	ADAMAWA	23,732,369.65	23,092,874.66	639,494.99	0.00	0.00	23,092,874.66
3	AKWA IBOM	23,952,912.70	23,307,474.93	645,437.77	71,903,375.71	0.00	95,210,850.64
4	ANAMBRA	23,687,909.85	23,049,612.88	638,296.97	0.00	0.00	23,049,612.88
5	BAUCHI	28,497,349.19	27,729,456.55	767,892.64	0.00	0.00	27,729,456.55
6	BAYELSA	21,079,938.54	20,511,916.24	568,022.30	53,778,316.37	0.00	74,290,232.61
7	BENUE	26,718,107.05	25,998,158.06	719,948.99	0.00	0.00	25,998,158.06
8	BORNO	29,599,833.53	28,802,233.23	797,600.30	0.00	0.00	28,802,233.23
9	CROSS RIVER	23,956,997.66	23,311,449.82	645,547.84	0.00	0.00	23,311,449.82
10	DELTA	24,189,882.90	23,538,059.71	651,823.19	104,351,334.77	0.00	127,889,394.48
11	EBONYI	21,313,990.78	20,739,661.69	574,329.09	0.00	0.00	20,739,661.69
12	EDO	22,276,536.34	21,676,270.40	600,265.95	9,598,003.68	0.00	31,274,274.08
13	EKITI	21,301,963.42	20,727,958.42	574,005.00	0.00	0.00	20,727,958.42
14	ENUGU	23,959,065.31	23,313,461.76	645,603.56	0.00	0.00	23,313,461.76
15	GOMBE	22,440,295.99	21,835,617.36	604,678.63	0.00	0.00	21,835,617.36
16	IMO	24,770,146.06	24,102,687.04	667,459.03	7,963,617.48	0.00	32,066,304.52
17	JIGAWA	26,642,589.88	25,924,675.78	717,914.10	0.00	0.00	25,924,675.78
18	KADUNA	31,214,892.85	30,373,772.98	841,119.87	0.00	0.00	30,373,772.98
19	KANO	37,789,102.95	36,770,833.70	1,018,269.24	0.00	0.00	36,770,833.70
20	KATSINA	29,285,479.31	28,496,349.62	789,129.68	0.00	0.00	28,496,349.62
21	KEBBI	25,156,372.83	24,478,506.50	677,866.33	0.00	0.00	24,478,506.50
22	KOGI	26,331,127.89	25,621,606.48	709,521.41	0.00	0.00	25,621,606.48
23	KWARA	21,206,991.03	20,635,545.17	571,445.87	0.00	0.00	20,635,545.17
24	LAGOS	31,915,348.93	31,055,354.49	859,994.43	0.00	0.00	31,055,354.49
25	MASSARAWA	21,970,488.28	21,378,469.13	592,019.15	0.00	0.00	21,378,469.13
26	NIGER	28,220,113.98	27,459,691.75	760,422.23	0.00	0.00	27,459,691.75
27	OGUN	22,133,663.13	21,537,247.06	596,416.07	0.00	0.00	21,537,247.06
28	ONDO	22,177,512.40	21,579,914.76	597,597.64	8,551,622.50	0.00	30,131,537.26
29	OSUN	21,727,909.09	21,142,426.51	585,482.58	0.00	0.00	21,142,426.51
30	OYO	26,721,059.08	26,001,030.55	720,028.54	0.00	0.00	26,001,030.55
31	PLATEAU	24,878,186.57	24,207,816.27	670,370.30	0.00	0.00	24,207,816.27
32	RIVERS	25,693,279.97	25,000,946.07	692,333.89	50,669,950.46	0.00	75,670,896.54
33	SOKOTO	26,256,199.62	25,548,697.23	707,502.38	0.00	0.00	25,548,697.23
34	TARABA	22,949,015.48	22,330,628.83	618,386.64	0.00	0.00	22,330,628.83
35	YOBE	23,657,489.00	23,020,011.75	637,477.25	0.00	0.00	23,020,011.75
36	ZAMFARA	23,707,872.55	23,069,037.66	638,834.89	0.00	0.00	23,069,037.66
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00
		903,420,458.05	879,076,793.01	24,343,665.04	310,540,332.46	0.00	1,189,617,125.48

**GROSS SUMMARY Distribution of =N=3,691,604,920.98 Being Distribution of Exchange Gain
for the Month of July, 2021.**

		STATE GOVERNMENTS				LOCAL GOVERNMENT COUNCILS		
1	2	3	4	5	6	7	8	9
S/NO	STATES	NO OF L/GOVTS	GROSS + MIN REVENUE	NET STAT + MIN REV LESS ECOLOGY	LGCs GROSS REVENUE	LGCs NET STAT. LESS ECOLOGY	TOTAL PAID (5+7)	SNO
1	ABIA	17	26,032,575.75	25,431,449.47	14,456,657.37	14,035,589.68	39,467,039.15	1
2	ADAMAWA	21	23,732,369.65	23,092,874.66	18,234,998.41	17,703,881.95	40,796,756.61	2
3	AKWAIBOM	31	95,856,288.41	95,210,850.64	24,287,946.34	23,580,530.43	118,791,381.07	3
4	ANAMBRA	21	23,687,909.85	23,049,612.88	18,333,542.27	17,799,555.60	40,849,168.48	4
5	BAUCHI	20	28,497,349.19	27,729,456.55	20,812,198.46	20,206,017.92	47,935,474.47	5
6	BAYELSA	8	74,858,254.91	74,290,232.61	8,471,326.57	8,224,588.90	82,514,821.52	6
7	BENUE	23	26,718,107.05	25,998,158.06	22,646,893.00	21,987,274.76	47,985,432.81	7
8	BORNO	27	29,599,833.53	28,802,233.23	24,587,739.06	23,871,591.33	52,673,824.55	8
9	CROSS RIVER	18	23,956,997.66	23,311,449.82	15,850,940.96	15,389,263.07	38,700,712.89	9
10	DELTA	25	128,541,217.67	127,889,394.48	20,310,707.47	19,719,133.47	147,608,527.94	10
11	EBONYI	13	21,313,990.78	20,739,661.69	11,725,504.57	11,383,985.02	32,123,646.71	11
12	EDO	18	31,874,540.02	31,274,274.07	15,540,440.28	15,087,806.10	46,362,080.17	12
13	EKITI	16	21,301,963.42	20,727,958.42	12,339,673.15	11,980,265.19	32,708,223.61	13
14	ENUGU	17	23,959,065.31	23,313,461.75	15,789,318.37	15,329,435.31	38,642,897.06	14
15	GOMBE	11	22,440,295.99	21,835,617.36	10,818,851.97	10,503,739.78	32,339,357.14	15
16	IMO	27	32,733,763.54	32,066,304.51	21,161,198.92	20,544,853.32	52,611,157.83	16
17	JIGAWA	27	26,642,589.88	25,924,675.78	22,231,831.86	21,584,302.78	47,508,978.56	17
18	KADUNA	23	31,214,892.85	30,373,772.98	25,001,800.06	24,273,592.29	54,647,365.27	18
19	KANO	44	37,789,102.95	36,770,833.71	39,805,008.49	38,645,639.31	75,416,473.02	19
20	KATSINA	34	29,285,479.31	28,496,349.63	30,304,230.50	29,421,583.01	57,917,932.64	20
21	KEBBI	21	25,156,372.83	24,478,506.50	19,125,222.28	18,568,176.97	43,046,683.46	21
22	KOGI	21	26,331,127.89	25,621,608.48	19,767,318.12	19,191,570.99	44,813,177.47	22
23	KWARA	16	21,206,991.03	20,635,545.16	13,987,448.09	13,580,046.69	34,215,591.86	23
24	LAGOS	20	31,915,348.93	31,055,354.50	23,827,564.51	23,133,557.78	54,188,912.27	24
25	NASSARAWA	13	21,970,488.28	21,378,469.13	12,479,214.50	12,115,742.23	33,494,211.37	25
26	NIGER	25	26,220,113.98	27,459,691.75	23,098,063.42	22,425,304.29	49,884,996.04	26
27	OGUN	20	22,133,663.13	21,537,247.06	16,478,074.93	15,998,131.00	37,535,378.06	27
28	ONDO	18	30,729,134.90	30,131,537.26	15,737,603.87	15,279,227.06	45,410,764.32	28
29	OSUN	30	21,727,909.09	21,142,426.51	21,316,982.34	20,696,099.36	41,838,525.87	29
30	OYO	33	26,721,059.08	26,001,030.54	26,889,709.98	26,106,514.54	52,107,545.09	30
31	PLATEAU	17	24,878,186.57	24,207,816.27	16,856,245.31	16,365,286.71	40,573,102.99	31
32	RIVERS	23	76,363,230.43	75,670,896.54	20,894,250.53	20,285,680.12	95,956,576.66	32
33	SOKOTO	23	26,256,199.62	25,548,697.24	21,043,744.21	20,430,819.62	45,979,516.85	33
34	TARABA	16	22,949,015.48	22,330,628.84	15,772,356.69	15,312,967.66	37,643,596.49	34
35	YOBE	17	23,657,489.00	23,020,011.75	15,857,722.40	15,395,846.99	38,415,858.74	35
36	ZAMFARA	14	23,707,872.55	23,069,037.66	14,328,512.25	13,911,176.94	36,980,214.60	36
		768	1,213,960,790.51	1,189,617,125.47	690,170,841.52	670,068,778.17	1,859,686,903.64	
37	FCT-ABUJA	6	33,810,645.89	33,810,645.89	6,328,463.72	6,144,139.53	39,954,785.42	37
38	1Federal Government	0	1,747,334,179.35	1,747,334,179.35	0.00	0.00	1,747,334,179.35	38
39	ECOLOGICAL FUNDS DISTRIB	0	0.00	24,343,665.04	0.00	20,286,387.53	44,630,052.57	39
		6	1,781,144,825.23	1,805,488,490.27	6,328,463.72	26,430,527.06	1,831,919,017.33	
			<u>2,995,105,615.74</u>	<u>2,995,105,615.74</u>	<u>696,499,305.23</u>	<u>696,499,305.24</u>	<u>3,691,604,920.97</u>	
			TOTALFUNDS!!!: 3,691,604,920.98				0.00	



OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION
NOMINAL DISTRIBUTION OF =\$=\$60,852,533.27 FROM FOREIGN EXCESS CRUDE ACCOUNT

FEDERATION ACCOUNT: June, 2021

PAGE 67

VEFICIARY	EXCESSCRUDE REVENUE	TOTAL SHARE
1. Federal Government	0.0075%	27,889,689.64
2 State Governments	0.0038%	14,146,023.29
3 Local Governments	0.0030%	10,905,991.01
4 13% Derivation Share	0.0021%	7,910,829.33
Grand Total	100.00%	60,852,533.27

NOMINAL FGN SHARE

DISTRIBUTION OF FGN SHARE

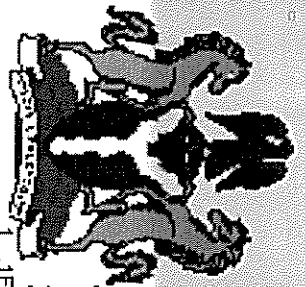
SN	BENEFICIARY	RATE	FGN SHARE	TOTAL
1	.1 Federal Government	48.5	25,676,726.41	25,676,726.41
2	1.46% Deriv. & Ecology FGN Share	1	529,417.04	529,417.04
3	FCT-ABUJA	1	529,417.04	529,417.04
4	0.72% STABILIZATION ACCOUNT	0.5	264,708.52	264,708.52
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	889,420.63	889,420.63
		52.68	27,889,689.64	27,889,689.64

NOMINAL DISTRIBUTION OF = \$60,852,533.27 FROM FOREIGN EXCESS CRUDE ACCOUNT

FEDERATION ACCOUNT: June, 2021

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STATE GOVERNMENTS										LOCAL GOVERNMENT COUNCILS							
1		2		3		4		5		6		7		8		9	
S/NO	STATES	NO OF LG/GOV TS	GROSS ALLOCATION	TOTAL DERIVATION OIL AND GAS	TOTAL NET 4+5	LGCS GROSS ALLOCATION	LGCS NET ALLOCATION	TOTAL PAID 6 + 8	S/NO								
1	ABIA	17	349,312.50	94,869.51	444,182.01	226,366.59	226,366.59	670,548.61	1								
2	ADAMAWA	21	371,608.43	0.00	371,608.43	285,528.97	285,528.97	657,137.40	2								
3	AKWAIBOM	31	375,061.75	1,831,695.51	2,206,757.26	380,307.81	380,307.81	2,587,065.07	3								
4	ANAMBRA	21	370,912.26	0.00	370,912.26	287,072.00	287,072.00	657,984.26	4								
5	BAUCHI	20	446,219.88	0.00	446,219.88	325,883.53	325,883.53	772,103.41	5								
6	BAYELSA	8	330,075.88	1,369,970.46	1,700,046.34	132,646.52	132,646.52	1,832,692.86	6								
7	BENUE	23	418,359.98	0.00	418,359.98	354,611.71	354,611.71	772,971.69	7								
8	BORNO	27	463,482.90	0.00	463,482.90	385,002.05	385,002.05	848,484.95	8								
9	CROSS RIVER	18	375,125.72	0.00	375,125.72	248,198.70	248,198.70	623,324.42	9								
10	DELTA	25	378,772.30	2,658,287.87	3,037,060.17	318,031.03	318,031.03	3,355,091.20	10								
11	EBONYI	13	333,740.74	0.00	333,740.74	183,601.40	183,601.40	517,342.14	11								
12	EDO	18	348,812.56	244,503.41	593,315.97	243,336.79	243,336.79	836,652.75	12								
13	ENIT	16	333,552.41	0.00	333,552.41	193,218.23	193,218.23	526,770.64	13								
14	ENUGU	17	375,158.09	0.00	375,158.09	247,233.79	247,233.79	622,391.88	14								
15	IGBOME	11	351,376.76	0.00	351,376.76	169,404.77	169,404.77	520,781.53	15								
16	IMO	27	387,858.23	202,868.39	590,726.62	331,348.28	331,348.28	922,074.90	16								
17	JIGAWA	27	417,177.51	0.00	417,177.51	348,112.56	348,112.56	765,290.07	17								
18	KADUNA	23	488,771.97	0.00	488,771.97	391,485.54	391,485.54	880,257.51	18								
19	KANO	44	591,712.89	0.00	591,712.89	623,278.53	623,278.53	1,214,991.42	19								
20	KATSINA	34	458,560.65	0.00	458,560.65	474,512.56	474,512.56	933,073.21	20								
21	KEBBI	21	393,905.89	0.00	393,905.89	299,468.36	299,468.36	693,374.25	21								
22	KOGI	21	412,300.55	0.00	412,300.55	309,522.48	309,522.48	721,823.03	22								
23	KWARA	16	332,065.30	0.00	332,065.30	219,019.58	219,019.58	551,084.88	23								
24	LAGOS	20	499,739.92	0.00	499,739.92	373,099.01	373,099.01	872,838.93	24								
25	NASSARAWA	13	344,020.37	0.00	344,020.37	195,403.21	195,403.21	539,423.58	25								
26	NIGER	25	441,878.85	0.00	441,878.85	361,676.27	361,676.27	803,555.12	26								
27	OGUN	20	346,575.41	0.00	346,575.41	258,018.54	258,018.54	604,593.95	27								
28	ONDO	18	347,282.01	217,847.47	565,109.48	246,424.03	246,424.03	811,533.51	28								
29	OSUN	30	340,221.99	0.00	340,221.99	333,787.58	333,787.58	674,009.57	29								
30	OYO	33	418,406.20	0.00	418,406.20	421,046.99	421,046.99	839,453.19	30								
31	PLATEAU	17	389,549.96	0.00	389,549.96	263,940.05	263,940.05	653,490.01	31								
32	RIVERS	23	402,312.94	1,290,786.70	1,693,099.64	327,168.32	327,168.32	2,020,267.96	32								
33	SOKOTO	23	411,127.30	0.00	411,127.30	329,509.14	329,509.14	740,636.44	33								
34	TARABA	16	359,342.44	0.00	359,342.44	246,968.20	246,968.20	606,310.64	34								
35	YOBE	17	370,435.92	0.00	370,435.92	248,304.88	248,304.88	618,740.80	35								
36	ZAMFARA	14	371,224.84	0.00	371,224.84	224,360.06	224,360.06	595,584.90	36								
			22,056,852.63	7,910,829.33	22,056,852.63	10,806,898.07	10,806,898.07	32,863,750.69									
37	FCT-ABUJA	6	0.00	529,417.04	529,417.04	99,092.95	99,092.95	628,509.99	37								
38	Federal Government	0	0.00	27,889,689.64	27,889,689.64	0.00	0.00	27,360,272.60	38								
			49,946,542.26	35,800,518.96	49,946,542.26	10,905,991.01	10,905,991.01	60,852,533.28									



OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

NAL DISTRIBUTION OF N2,938,293,305.07 FROM DOMESTIC EXCESS NAIRA ACCOUNT

FEDERATION ACCOUNT: June,2021

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ENEFICIARY	EXCESSCRUDE REVENUE	TOTAL SHARE
1 .1Federal Government	0.3643%	1,346,666,834.41
2 State Governments	0.1848%	683,047,414.87
3 Local Governments	0.1425%	526,600,926.13
4 13% Derivation Share	0.1033%	381,978,129.66
Grand Total	100.00%	2,938,293,305.07

NOMINAL FGN SHARE

DISTRIBUTION OF FGN SHARE

SN	BENEFICIARY	RATE	FGN SHARE	TOTAL
1	.1Federal Government	48.5	1,239,812,860.07	1,239,812,860.07
2	1.46% Deriv. & Ecology FGN Share	1	25,563,151.75	25,563,151.75
3	FCT-ABUA	1	25,563,151.75	25,563,151.75
4	0.72% STABILIZATION ACCOUNT	0.5	12,781,575.88	12,781,575.88
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	42,946,094.95	42,946,094.95
		52.68	1,346,666,834.41	1,346,666,834.41

NOMINAL DISTRIBUTION OF N2,938,293,305.07 FROM DOMESTIC EXCESS NAIRA ACCOUNT

FEDERATION ACCOUNT: June, 2021

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		STATE GOVERNMENTS				LOCAL GOVERNMENT COUNCILS			
1	2	3	4	5	6	7	8	9	
SNO	STATES	NO OF LGGOVTS	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	16,866,718.81	4,580,819.29	22,048,664.38	10,930,217.88	10,509,150.19	32,557,814.57	1
2	ADAMAWA	21	17,943,288.31	0.00	18,582,783.30	13,786,901.12	13,255,794.66	31,836,567.96	2
3	AKWA IBOM	31	18,110,033.87	88,444,282.74	107,199,754.33	18,363,342.13	17,655,926.32	124,855,680.60	3
4	ANAMBRA	21	17,909,673.67	0.00	18,547,970.64	13,861,406.99	13,327,420.32	31,875,390.97	4
5	BAUCHI	20	21,545,937.47	0.00	22,313,830.11	15,735,439.94	15,129,259.40	37,443,089.51	5
6	BAYELSA	8	15,937,869.68	66,149,670.61	82,655,562.59	6,404,900.02	6,158,162.36	88,813,724.94	6
7	BENUE	23	20,200,709.19	0.00	20,920,658.18	17,122,594.00	16,462,975.76	37,383,633.94	7
8	BORNO	27	22,379,490.74	0.00	23,177,091.04	18,590,005.66	17,873,858.12	41,050,949.16	8
9	CROSS RIVER	18	18,113,122.38	0.00	18,758,670.22	11,584,391.27	11,522,713.37	30,281,383.60	9
10	DELTA	25	18,289,199.49	128,356,685.16	147,297,707.84	15,356,278.68	14,764,704.58	162,062,412.42	10
11	EBONYI	13	16,114,829.12	0.00	16,689,156.21	8,865,280.30	8,523,760.73	25,212,918.96	11
12	EDO	18	16,842,579.14	11,805,962.42	29,248,807.51	11,749,631.60	11,296,997.42	40,545,804.93	12
13	EKITI	16	16,105,735.61	0.00	16,679,740.61	9,329,633.58	8,970,225.63	25,649,966.24	13
14	ENUGU	17	18,114,685.67	0.00	18,760,289.23	11,937,800.39	11,477,917.33	30,236,206.55	14
15	GOMBE	11	16,966,392.59	0.00	17,571,071.22	8,179,789.16	7,864,676.97	25,435,748.19	15
16	IMO	27	18,727,917.98	9,795,566.23	29,190,973.24	15,999,308.06	15,382,982.46	44,573,935.70	16
17	JIGAWA	27	20,143,613.06	0.00	20,861,521.16	16,808,779.50	16,161,250.42	37,022,777.56	17
18	KADUNA	23	23,600,585.62	0.00	24,441,705.49	18,903,064.18	18,174,856.41	42,616,561.88	18
19	KANO	44	28,571,136.34	0.00	29,589,405.58	30,095,296.27	28,935,929.05	58,525,334.67	19
20	KATSINA	34	22,141,817.53	0.00	22,930,947.21	22,912,062.84	22,029,415.35	44,960,362.56	20
21	KEBBI	21	19,019,931.72	0.00	19,697,798.05	14,459,971.01	13,902,925.70	33,600,723.76	21
22	KOGI	21	19,908,126.58	0.00	20,617,647.99	14,945,439.21	14,369,692.06	34,987,340.07	22
23	KWARA	16	16,033,930.02	0.00	16,605,375.89	10,575,463.70	10,168,062.30	26,773,438.19	23
24	LAGOS	20	24,130,178.13	0.00	24,980,172.56	18,015,262.10	17,321,255.37	42,311,427.93	24
25	NASSARAWA	13	16,611,185.95	0.00	17,203,205.10	9,435,136.35	9,071,664.06	26,274,869.18	25
26	NIGER	25	21,336,328.76	0.00	22,096,750.99	17,463,709.58	16,790,950.45	38,887,701.45	26
27	OGUN	20	16,734,557.26	0.00	17,330,973.33	12,458,547.27	11,978,603.34	29,309,576.68	27
28	ONDO	18	16,767,710.29	10,518,868.00	27,884,175.93	11,898,700.70	11,440,323.86	39,324,499.82	28
29	OSUN	30	16,427,779.56	0.00	17,013,262.14	16,117,090.94	15,466,207.96	32,509,470.10	29
30	OYO	33	20,202,941.13	0.00	20,922,969.67	20,330,452.70	19,547,257.26	40,470,226.93	30
31	PLATEAU	17	18,809,603.96	0.00	19,479,974.26	12,744,469.65	12,253,511.25	31,733,485.50	31
32	RIVERS	23	19,425,870.10	62,326,245.20	82,444,449.19	15,797,476.89	15,188,906.49	97,633,355.68	32
33	SOKOTO	23	18,851,475.71	0.00	20,586,978.10	15,910,504.30	15,297,579.71	35,856,557.80	33
34	TARABA	16	17,351,019.18	0.00	17,969,405.82	11,924,976.20	11,465,587.17	29,434,992.99	34
35	YOBE	17	17,886,673.43	0.00	18,524,150.68	11,989,518.50	11,527,643.06	30,051,793.76	35
36	ZAMFARA	14	17,924,766.82	0.00	18,563,601.71	10,833,331.44	10,415,996.13	28,979,597.94	36
			1,065,025,544.52	381,978,129.65	1,089,369,209.56	521,816,176.42	501,714,113.07	1,591,083,322.63	
37	FCT-ABUJA	6	0.00	25,563,151.75	25,563,151.75	4,784,749.72	4,600,425.53	30,163,577.29	37
38	Federal Government	0	0.00	1,321,103,682.65	1,321,103,682.65	0.00	0.00	1,321,103,682.65	38
39	ECOLOGICAL FUNDS DISTRIBU	0	0.00	0.00	-24,343,666.04	0.00	20,286,387.53	-4,057,277.51	39
			1,346,666,834.41	1,346,666,834.41	1,322,323,169.37	4,784,749.72	24,886,813.06	1,347,209,982.43	
			2,411,692,378.93	1,728,644,964.06	2,411,692,378.93	526,600,926.13	526,600,926.14	2,938,293,305.06	

NOMINAL DISTRIBUTION OF =N=N67,990,026.62 FROM OIL EXCESS REVENUE ACCOUNT

FEDERATION ACCOUNT: June, 2021

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STATE GOVERNMENTS										LOCAL GOVERNMENT COUNCILS			
1	2	3	4	5	6	7	8	9					
S/NO	STATES	NO OF LG/COV TS	GROSS ALLOCATION	TOTAL DERIVATION OIL AND GAS	TOTAL NET 4+5 LESS ECOLOGY	LGCS GROSS ALLOCATION	LGCS NET ALLOCATION LESS ECOLOGY	TOTAL PAID 6 + 8	SNO				
1	ABIA	17	390,283.93	105,996.91	496,280.85	252,917.50	252,917.50	749,198.35	1				
2	ADAMAWA	21	415,194.99	0.00	415,194.99	319,019.13	319,019.13	734,214.12	2				
3	AKWAIBOM	31	419,053.36	2,046,538.08	2,465,591.44	424,914.73	424,914.73	2,890,506.18	3				
4	ANAMBRA	21	414,417.17	0.00	414,417.17	320,743.14	320,743.14	735,160.31	4				
5	BAUCH	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	1,530,656.54	1,899,447.56	148,204.85	148,204.85	2,047,652.41	6				
7	BENUE	23	467,430.11	0.00	467,430.11	396,204.70	396,204.70	863,634.81	7				
8	BORNO	27	517,845.57	0.00	517,845.57	430,159.57	430,159.57	948,005.14	8				
9	CROSS RIVER	18	419,124.83	0.00	419,124.83	277,310.33	277,310.33	696,435.16	9				
10	DELTA	25	423,199.13	2,970,082.81	3,393,281.94	355,333.41	355,333.41	3,748,615.35	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	273,181.61	662,906.97	271,878.16	271,878.16	934,785.12	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	226,663.16	660,013.92	370,212.66	370,212.66	1,030,226.58	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	1,042,514.83	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	243,399.16	631,392.10	275,327.51	275,327.51	906,719.61	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	1,442,185.18	1,891,686.06	365,542.43	365,542.43	2,257,228.49	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				
768			24,643,937.01	8,838,703.46	24,643,937.01	12,074,456.85	12,074,456.85	36,718,393.86					
37	FCT-ABUJA	6	0.00	591,513.23	591,513.23	110,715.72	110,715.72	702,228.95	37				
38	Federal Government	0	0.00	30,569,403.81	30,569,403.81	0.00	0.00	30,569,403.81	38				
6			31,160,917.04	31,160,917.04	31,160,917.04	110,715.72	110,715.72	31,271,632.76					
			55,804,854.05	39,999,620.50	55,804,854.05	12,185,172.57	12,185,172.57	67,990,026.62					