



TOTAL VALUE ADDED TAX (VAT)

<i>DESCRIPTION</i>	<u>May 2021</u>	<u>Apr 2021</u>	<i>INCREASE/DECREASE</i>
VAT FOR DISTRIBUTION	181,077,878,315.77	176,709,916,743.17	4,367,961,572.60
VAT DEDUCTIONS AT SOURCE	-12,675,451,482.10	-12,369,694,172.03	-305,757,310.07
	<u>168,402,426,833.67</u>	<u>164,340,222,571.14</u>	<u>4,062,204,262.53</u>

Distribution of Value Added Tax (VAT)

		<u>May 2021</u>	<u>Apr 2021</u>	<i>INCREASE/DECREASE</i>
.1Federal Government	15.00%	25,260,364,025.05	24,651,033,385.67	609,330,639.38
State Governments	50.00%	84,201,213,416.84	82,170,111,285.57	2,031,102,131.27
Local Governments	35.00%	58,940,849,391.78	57,519,077,899.90	1,421,771,491.89
	<u>100.00%</u>	<u>168,402,426,833.67</u>	<u>164,340,222,571.14</u>	<u>4,062,204,262.53</u>
FIRS -VAT Cost of Collections	0.00%	6,430,759,791.04	6,397,707,793.86	33,051,997.17
NCS -IMPORT VAT Cost of Collections	0.00%	812,355,341.59	670,688,875.87	141,666,465.73
	<u>0.00%</u>	<u>7,243,115,132.63</u>	<u>7,068,396,669.73</u>	<u>174,718,462.90</u>
ALLOCATION TO NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0.00%	5,432,336,349.47	5,301,297,502.30	131,038,847.17
	<u>0.00%</u>	<u>5,432,336,349.47</u>	<u>5,301,297,502.30</u>	<u>131,038,847.17</u>
		181,077,878,315.77	176,709,916,743.17	4,367,961,572.60

Distribution of FGN Value Added Tax (VAT)

<i>DESCRIPTION</i>		<u>May 2021</u>	<u>Apr 2021</u>	<i>INCREASE/DECREASE</i>
.1Federal Government	14	23,576,339,756.71	23,007,631,159.96	568,708,596
FCT-ABUJA	1	1,684,024,268.34	1,643,402,225.71	40,622,042
	15.00	25,260,364,025.05	24,651,033,385.67	609,330,639

NON IMPORT VAT COLLECTION FOR THE MONTH

SN	STATE	COLLECTIONS INDICES FOR DERIVATION		COLLECTIONS	
		May 2021		Apr 2021	
1	ABIA	380,366,428.16	0.2708	142,847,596.71	1
2	ADAMAWA	348,499,411.64	0.2481	648,249,196.39	2
3	AKWA IBOM	1,561,493,109.41	1.1117	1,999,098,983.47	3
4	ANAMBRA	927,370,596.40	0.6602	1,019,776,003.47	4
5	BAUCHI	980,301,821.49	0.6979	585,168,014.81	5
6	BAYELSA	1,069,380,137.58	0.7613	1,646,113,993.46	6
7	BENUE	59,122,000.69	0.0421	276,872,665.71	7
8	BORNO	815,586,190.91	0.5807	347,718,462.23	8
9	CROSS RIVER	290,646,538.94	0.2069	654,502,133.42	9
10	DELTA	2,633,529,191.26	1.8749	3,187,209,277.74	10
11	EBONYI	1,259,956,870.41	0.8970	710,405,738.70	11
12	EDO	1,140,145,892.44	0.8117	1,636,776,510.02	12
13	EKITI	1,634,910,174.41	1.1640	767,645,384.77	13
14	ENUGU	774,651,279.46	0.5515	778,164,845.11	14
15	GOMBE	1,362,927,142.11	0.9703	463,006,344.28	15
16	IMO	294,033,169.51	0.2093	78,307,580.08	16
17	JIGAWA	519,591,962.03	0.3699	234,808,782.55	17
18	KADUNA	3,537,662,434.20	2.5186	3,060,768,420.81	18
19	KANO	3,621,725,230.37	2.5785	2,196,535,841.34	19
20	KATSINA	639,786,939.47	0.4555	284,625,960.50	20
21	KEBBI	190,511,864.13	0.1356	277,934,152.97	21
22	KOGI	353,053,422.79	0.2514	474,266,652.75	22
23	KWARA	723,159,846.90	0.5149	518,616,701.47	23
24	LAGOS	56,799,970,507.17	40.4385	59,893,020,145.02	24
25	NASSARAWA	437,693,550.65	0.3116	208,790,093.30	25
26	NIGER	661,447,500.20	0.4709	734,455,095.97	26
27	OGUN	2,461,430,740.94	1.7524	2,122,582,962.55	27
28	ONDO	1,065,222,453.15	0.7584	402,772,414.19	28
29	OSUN	437,770,569.52	0.3117	146,059,185.02	29
30	OYO	10,535,750,265.37	7.5009	8,326,882,089.21	30
31	PLATEAU	1,294,917,726.22	0.9219	287,107,271.94	31
32	RIVERS	19,456,946,680.90	13.8523	11,147,489,237.19	32
33	SOKOTO	563,449,026.58	0.4011	385,577,326.07	33
34	TARABA	218,819,675.39	0.1558	473,652,457.97	34
35	YOBE	1,768,117,198.68	1.2588	573,667,063.63	35
36	ZAMFARA	15,936,897.83	0.0113	110,364,063.32	36
37	FCT-ABUJA	19,624,226,788.82	13.9714	36,373,634,301.66	37
		140,460,111,236.13	100.00	143,175,472,949.80	
Grand Total		140,460,111,236.13	100.00	143,175,472,949.80	

VAT INCOME DISTRIBUTION FOR THE YEAR 2021 VAT REVENUE



<i>MONTH</i>	<i>VATACCT</i>	<i>BUDGET</i>	<i>DIFFERENCE</i>	<i>CUMMULATIVE DIFF</i>
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
05 May	176,709,916,743.17	153,196,000,000.00	23,513,916,743.17	78,477,816,763.73
06 June	181,077,878,315.77	153,196,000,000.00	27,881,878,315.77	106,359,695,079.50
	<u>1,025,535,695,079.50</u>	<u>919,176,000,000.00</u>	<u>106,359,695,079.50</u>	



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

S/NO	STATES	ACTUAL COLLECTION =N=	% INDICES FOR DERIVATION
1	ABIA	380,366,428.16	0.27
2	ADAMAWA	348,499,411.64	0.25
3	AKWA IBOM	1,561,493,109.41	1.11
4	ANAMBRA	927,370,596.40	0.66
5	BAUCHI	980,301,821.49	0.70
6	BAYELSA	1,069,380,137.58	0.76
7	BENUE	59,122,000.69	0.04
8	BORNO	815,586,190.91	0.58
9	CROSS RIVER	290,646,538.94	0.21
10	DELTA	2,633,529,191.26	1.87
11	EBONYI	1,259,956,870.41	0.90
12	EDO	1,140,145,892.44	0.81
13	EKITI	1,634,910,174.41	1.16
14	ENUGU	774,651,279.46	0.55
15	GOMBE	1,362,927,142.11	0.97
16	IMO	294,033,169.51	0.21
17	JIGAWA	519,591,962.03	0.37
18	KADUNA	3,537,662,434.20	2.52
19	KANO	3,621,725,230.37	2.58
20	KATSINA	639,786,939.47	0.46
21	KEBBI	190,511,864.13	0.14
22	KOGI	353,053,422.79	0.25
23	KWARA	723,159,846.90	0.51
24	LAGOS	56,799,970,507.17	40.44
25	ONDO	1,065,222,453.15	0.76
26	NASARAWA	437,693,550.65	0.31
27	NIGER	661,447,500.20	0.47
28	OGUN	2,461,430,740.94	1.75
29	OSUN	437,770,569.52	0.31
30	OYO	10,535,750,265.37	7.50
31	PLATEAU	1,294,917,726.22	0.92
32	RIVERS	19,456,946,680.90	13.85
33	SOKOTO	563,449,026.58	0.40
34	TARABA	218,819,675.39	0.16
35	YOBE	1,768,117,198.68	1.26
36	ZAMFARA	15,936,897.83	0.01
37	FCT	19,624,226,788.82	13.97
		140,460,111,236.10	100.00

Planning, Research & Statistics Dept:		Revenue Accounting Dept:	
Prepared by: T. A. Cepha	Checked by: A. N. O. Okeke	Approved By: Executive Chairman FIRS	
Signature: [Signature]	Signature: [Signature]	Signature: [Signature]	
Date: 17/06/21	Date: 21/06/21	Date: 21/06/2021	
Checked by: T. A. Cepha	Counter reviewed by: F. N. Okeke		
Signature: [Signature]	Signature: [Signature]		
Date: 17/06/21	Date: 21/06/2021		

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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			0.00
JULY			0.00
AUGUST			0.00
SEPTEMBER			0.00
OCTOBER			0.00
NOVEMBER			0.00
DECEMBER			
TOTAL	174,033,796,092.16	680,144,009,622.34	854,177,805,714.50

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 May 2021	GROSS Apr 2021			
1	ABIA	1,169,461,297.46	2833999	516,624,835.59	0.27080	53,009,608.76	1,739,095,741.80	1,667,394,880.03	1
2	ADAMAWA	1,169,461,297.46	3168101	577,530,076.14	0.24811	48,568,475.28	1,795,559,848.88	1,804,599,111.51	2
3	AKWA IB	1,169,461,297.46	3920208	714,635,683.87	1.11117	217,616,836.51	2,101,713,817.85	2,146,258,068.30	3
4	ANAMBR	1,169,461,297.46	4182032	762,364,981.22	0.66024	129,242,616.73	2,061,068,895.41	2,042,143,730.47	4
5	BAUCHI	1,169,461,297.46	4646465	847,028,956.85	0.69792	136,619,354.86	2,153,109,609.16	2,057,890,587.29	5
6	BAYELSA	1,169,461,297.46	1703358	310,514,240.37	0.76134	149,033,717.26	1,629,009,255.09	1,697,569,644.89	6
7	BENUE	1,169,461,297.46	4219244	769,148,555.73	0.04209	8,239,512.99	1,946,849,366.18	1,934,450,190.24	7
8	BORNO	1,169,461,297.46	4151193	756,743,174.97	0.58065	113,663,829.64	2,039,868,302.06	1,933,245,375.67	8
9	CROSS RI	1,169,461,297.46	2888966	526,645,064.01	0.20692	40,505,833.79	1,736,612,195.25	1,755,903,712.13	9
10	DELTA	1,169,461,297.46	4098391	747,117,615.97	1.87493	367,020,698.34	2,283,599,611.77	2,360,775,711.50	10
11	EBONYI	1,169,461,297.46	2173501	396,219,122.44	0.89702	175,593,364.22	1,741,273,784.11	1,637,226,015.17	11
12	EDO	1,169,461,297.46	3218332	586,686,953.79	0.81172	158,895,957.20	1,915,044,208.45	1,965,643,723.01	12
13	EKITI	1,169,461,297.46	2384212	434,630,757.63	1.16397	227,848,575.19	1,831,940,630.28	1,683,518,775.92	13
14	ENUGU	1,169,461,297.46	3257298	593,790,274.35	0.55151	107,958,952.76	1,871,210,524.56	1,840,457,716.96	14
15	GOMBE	1,169,461,297.46	2353879	429,101,192.83	0.97033	189,943,773.22	1,788,506,263.51	1,631,246,578.61	15
16	IMO	1,169,461,297.46	3934899	717,313,784.84	0.20934	40,977,810.14	1,927,752,892.44	1,853,311,781.17	16
17	JIGAWA	1,169,461,297.46	4348649	792,738,485.32	0.36992	72,412,717.27	2,034,612,500.05	1,950,998,546.98	17
18	KADUNA	1,169,461,297.46	6066562	1,105,906,034.49	2.51862	493,024,850.99	2,768,392,182.93	2,691,453,477.97	18
19	KANO	1,169,461,297.46	9383682	1,710,601,581.17	2.57847	504,740,227.55	3,384,803,106.18	3,148,579,662.70	19
20	KATSINA	1,169,461,297.46	5792578	1,055,960,025.70	0.45549	89,163,640.22	2,314,584,963.37	2,215,536,222.56	20
21	KEBBI	1,169,461,297.46	3238628	590,386,820.19	0.13563	26,550,606.56	1,786,398,724.20	1,760,163,881.51	21
22	KOGI	1,169,461,297.46	3278487	597,652,930.49	0.25135	49,203,143.15	1,816,317,371.09	1,797,465,178.63	22
23	KWARA	1,169,461,297.46	2371089	432,238,495.77	0.51485	100,782,870.72	1,702,482,663.95	1,642,865,189.61	23
24	LAGOS	1,169,461,297.46	9013534	1,643,125,322.49	40.4385	7,915,904,221.03	10,728,490,840.98	11,960,717,805.55	24
25	NASSARA	1,169,461,297.46	1863275	339,666,365.63	0.31161	60,998,979.30	1,570,126,642.38	1,504,851,836.59	25
26	NIGER	1,169,461,297.46	3950249	720,112,018.44	0.47091	92,182,355.24	1,981,755,671.14	1,957,006,534.89	26
27	OGUN	1,169,461,297.46	3728098	679,614,924.46	1.75241	343,036,269.53	2,192,112,491.44	2,131,083,049.17	27
28	ONDO	1,169,461,297.46	3441024	627,282,669.56	0.75838	148,454,283.30	1,945,198,250.32	1,815,379,087.09	28
29	OSUN	1,169,461,297.46	3423535	624,094,506.21	0.31167	61,009,713.00	1,854,565,516.67	1,772,766,346.50	29
30	OYO	1,169,461,297.46	5591589	1,019,320,665.88	7.50088	1,468,310,445.46	3,657,092,408.80	3,417,274,506.24	30
31	PLATEAU	1,169,461,297.46	3178712	579,464,412.08	0.92191	180,465,669.32	1,929,391,378.86	1,750,916,447.97	31
32	RIVERS	1,169,461,297.46	5185400	945,274,300.54	13.8523	2,711,609,266.42	4,826,344,864.42	3,779,032,289.99	32
33	SOKOTO	1,169,461,297.46	3696999	673,945,721.41	0.40115	78,524,838.80	1,921,931,857.67	1,858,270,656.19	33
34	TARABA	1,169,461,297.46	2300736	419,413,471.12	0.15579	30,495,712.88	1,619,370,481.45	1,623,430,703.89	34
35	YOBE	1,169,461,297.46	2321591	423,215,240.61	1.25880	246,412,916.61	1,839,089,454.68	1,642,530,410.89	35
36	ZAMFARA	1,169,461,297.46	3259846	594,254,762.89	0.01135	2,221,039.13	1,765,937,099.48	1,738,153,847.77	36
Grand Total		42,100,606,708.42	138568341	25,260,364,025.05	86.03	16,840,242,683.37	84,201,213,416.84	82,170,111,285.57	

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS 13.97% 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
							May 2021		May 2021	Apr 2021
1	ABIA	647,283,229.75	358,006,890.12	0.270800318	31,922,401.54	1,037,212,521.42		0.00	1,037,212,521.42	992,517,977.59
2	ADAMAWA	799,585,166.17	400,212,557.10	0.248112727	29,247,949.69	1,229,045,672.95		0.00	1,229,045,672.95	1,222,941,508.19
3	AKWA IBO	180,340,007.20	495,222,995.74	1.111698614	131,048,921.12	1,806,611,924.06		0.00	1,806,611,924.06	1,795,768,007.41
4	ANAMBRA	799,585,166.17	528,298,094.21	0.660237692	77,829,940.72	1,405,713,201.10		0.00	1,405,713,201.10	1,377,788,678.38
5	BAUCHI	761,509,682.06	586,967,915.20	0.697921860	82,272,214.52	1,430,749,811.79		0.00	1,430,749,811.79	1,362,966,499.53
6	BAYELSA	304,603,872.83	215,177,881.27	0.761340802	89,748,147.11	609,529,901.21		0.00	609,529,901.21	639,504,998.87
7	BENUE	875,736,134.37	532,998,925.94	0.042091666	4,961,837.08	1,413,696,897.39		0.00	1,413,696,897.39	1,396,999,618.90
8	BORNO	028,038,070.79	524,402,336.14	0.580653243	68,448,390.68	1,620,888,797.61		0.00	1,620,888,797.61	1,542,930,799.01
9	CROSS RIV	685,358,713.86	364,950,634.54	0.206924611	24,392,624.68	1,074,701,973.07		0.00	1,074,701,973.07	1,077,561,501.64
10	DELTA	951,887,102.58	517,732,086.85	1.874930304	221,019,969.39	1,690,639,158.83		0.00	1,690,639,158.83	1,690,253,864.95
11	EBONYI	494,981,293.34	274,569,021.97	0.897021125	105,742,374.10	875,292,689.40		0.00	875,292,689.40	808,066,663.89
12	EDO	685,358,713.86	406,558,023.03	0.811722191	95,687,190.82	1,187,603,927.70		0.00	1,187,603,927.70	1,197,088,693.44
13	EKITI	609,207,745.65	301,187,235.25	1.163967592	137,210,477.07	1,047,605,457.97		0.00	1,047,605,457.97	950,112,945.85
14	ENUGU	647,283,229.75	411,480,430.01	0.551509801	65,012,912.20	1,123,776,571.96		0.00	1,123,776,571.96	1,095,747,888.75
15	GOMBE	418,830,325.14	297,355,397.98	0.970330388	114,384,194.50	830,569,917.61		0.00	830,569,917.61	736,111,367.90
16	IMO	028,038,070.79	497,078,846.51	0.209335709	24,676,848.98	1,549,793,766.27		0.00	1,549,793,766.27	1,494,619,870.23
17	JIGAWA	028,038,070.79	549,346,102.35	0.369921366	43,606,959.03	1,620,991,132.17		0.00	1,620,991,132.17	1,558,200,841.93
18	KADUNA	875,736,134.37	766,362,654.10	2.518624258	296,899,706.11	1,938,998,494.58		0.00	1,938,998,494.58	1,848,413,681.97
19	KANO	675,321,300.54	1,185,400,139.77	2.578472421	303,954,709.22	3,164,676,149.53		0.00	3,164,676,149.53	2,968,201,637.87
20	KATSINA	294,566,459.51	731,751,435.19	0.455493687	53,694,369.61	2,080,012,264.31		0.00	2,080,012,264.31	2,000,308,075.94
21	KEBBI	799,585,166.17	409,121,929.31	0.135634140	15,988,782.85	1,224,695,878.33		0.00	1,224,695,878.33	1,201,882,017.76
22	KOGI	799,585,166.17	414,157,145.14	0.251354936	29,630,146.86	1,243,372,458.17		0.00	1,243,372,458.17	1,222,570,632.89
23	KWARA	609,207,745.65	299,529,463.17	0.514850686	60,691,473.54	969,428,682.36		0.00	969,428,682.36	928,486,288.21
24	LAGOS	761,509,682.06	1,138,640,936.83	40.438506	4,766,959,783.33	6,667,110,402.22		0.00	6,667,110,402.22	6,666,579,762.77
25	NASSARAW	494,981,293.34	235,379,507.26	0.311614128	36,733,602.76	767,094,403.36		0.00	767,094,403.36	729,518,830.78
26	NIGER	951,887,102.58	499,017,945.91	0.470914834	55,512,240.66	1,506,417,289.15		0.00	1,506,417,289.15	1,474,918,064.27
27	OGUN	761,509,682.06	470,954,566.69	1.752405519	206,576,539.51	1,439,040,788.26		0.00	1,439,040,788.26	1,373,279,333.74
28	ONDO	685,358,713.86	434,689,744.45	0.758380756	89,399,211.82	1,209,447,670.12		0.00	1,209,447,670.12	1,125,392,468.07
29	OSUN	142,264,523.10	432,480,434.39	0.311668961	36,740,066.60	1,611,485,024.08		0.00	1,611,485,024.08	1,548,494,466.12
30	OYO	256,490,975.41	706,361,360.30	7.500884182	884,216,969.72	2,847,069,305.43		0.00	2,847,069,305.43	2,584,549,970.92
31	PLATEAU	647,283,229.75	401,552,999.03	0.921911363	108,676,477.62	1,157,512,706.41		0.00	1,157,512,706.41	1,046,604,595.73
32	RIVERS	875,736,134.37	655,049,253.03	13.85229337	1,632,931,874.89	3,163,717,262.30		0.00	3,163,717,262.30	2,389,534,554.80
33	SOKOTO	875,736,134.37	467,025,963.94	0.401145223	47,287,680.36	1,390,049,778.67		0.00	1,390,049,778.67	1,341,352,223.18
34	TARABA	609,207,745.65	290,642,071.63	0.155787770	18,364,527.01	918,214,344.29		0.00	918,214,344.29	916,200,506.20
35	YOBE	647,283,229.75	293,276,593.97	1.258803786	148,389,928.78	1,088,949,752.51		0.00	1,088,949,752.51	963,964,446.14
36	ZAMFARA	533,056,777.45	411,802,307.88	0.011346209	1,337,510.40	946,196,595.72		0.00	946,196,595.72	930,934,684.58
37	FCT-ABUJA	228,452,904.62	177,512,991.36	13.97138776	1,646,970,923.50	2,052,936,819.48		0.00	2,052,936,819.48	3,318,709,931.52
Grand Total		29,470,424,695.89	17,682,254,817.54	0.2708003181918	11,788,169,878.36	58,940,849,391.78		0.00	58,940,849,391.79	57,519,077,899.90

DISTRIBUTION OF NET VAT TO STATE GOVERNMENTS AND LGCS

SNO	STATES	GROSS	DEDUCTION	NET VAT	LGCS GROSS	LGCS NETVAT	
1	ABIA	1,739,095,741.80	0.00	1,739,095,741.80	1,037,212,521.42	1,037,212,521.42	1
2	ADAMAWA	1,795,559,848.88	0.00	1,795,559,848.88	1,229,045,672.95	1,229,045,672.95	2
3	AKWA IBOM	2,101,713,817.85	0.00	2,101,713,817.85	1,806,611,924.06	1,806,611,924.06	3
4	ANAMBRA	2,061,068,895.41	0.00	2,061,068,895.41	1,405,713,201.10	1,405,713,201.10	4
5	BAUCHI	2,153,109,609.16	0.00	2,153,109,609.16	1,430,749,811.79	1,430,749,811.79	5
6	BAYELSA	1,629,009,255.09	0.00	1,629,009,255.09	609,529,901.21	609,529,901.21	6
7	BENUE	1,946,849,366.18	0.00	1,946,849,366.18	1,413,696,897.39	1,413,696,897.39	7
8	BORNO	2,039,868,302.06	0.00	2,039,868,302.06	1,620,888,797.61	1,620,888,797.61	8
9	CROSS RIVE	1,736,612,195.25	0.00	1,736,612,195.25	1,074,701,973.07	1,074,701,973.07	9
10	DELTA	2,283,599,611.77	0.00	2,283,599,611.77	1,690,639,158.83	1,690,639,158.83	10
11	EBONYI	1,741,273,784.11	0.00	1,741,273,784.11	875,292,689.40	875,292,689.40	11
12	EDO	1,915,044,208.45	0.00	1,915,044,208.45	1,187,603,927.70	1,187,603,927.70	12
13	EKITI	1,831,940,630.28	0.00	1,831,940,630.28	1,047,605,457.97	1,047,605,457.97	13
14	ENUGU	1,871,210,524.56	0.00	1,871,210,524.56	1,123,776,571.96	1,123,776,571.96	14
15	GOMBE	1,788,506,263.51	0.00	1,788,506,263.51	830,569,917.61	830,569,917.61	15
16	IMO	1,927,752,892.44	0.00	1,927,752,892.44	1,549,793,766.27	1,549,793,766.27	16
17	JIGAWA	2,034,612,500.05	0.00	2,034,612,500.05	1,620,991,132.17	1,620,991,132.17	17
18	KADUNA	2,768,392,182.93	0.00	2,768,392,182.93	1,938,998,494.58	1,938,998,494.58	18
19	KANO	3,384,803,106.18	0.00	3,384,803,106.18	3,164,676,149.53	3,164,676,149.53	19
20	KATSINA	2,314,584,963.37	0.00	2,314,584,963.37	2,080,012,264.31	2,080,012,264.31	20
21	KEBBI	1,786,398,724.20	0.00	1,786,398,724.20	1,224,695,878.33	1,224,695,878.33	21
22	KOGI	1,816,317,371.09	0.00	1,816,317,371.09	1,243,372,458.17	1,243,372,458.17	22
23	KWARA	1,702,482,663.95	0.00	1,702,482,663.95	969,428,682.36	969,428,682.36	23
24	LAGOS	10,728,490,840.98	1,000,000,000.00	9,728,490,840.98	6,667,110,402.22	6,667,110,402.22	24
25	NASSARAWA	1,570,126,642.38	0.00	1,570,126,642.38	767,094,403.36	767,094,403.36	25
26	NIGER	1,981,755,671.14	0.00	1,981,755,671.14	1,506,417,289.15	1,506,417,289.15	26
27	OGUN	2,192,112,491.44	0.00	2,192,112,491.44	1,439,040,788.26	1,439,040,788.26	27
28	ONDO	1,945,198,250.32	0.00	1,945,198,250.32	1,209,447,670.12	1,209,447,670.12	28
29	OSUN	1,854,565,516.67	0.00	1,854,565,516.67	1,611,485,024.08	1,611,485,024.08	29
30	OYO	3,657,092,408.80	0.00	3,657,092,408.80	2,847,069,305.43	2,847,069,305.43	30
31	PLATEAU	1,929,391,378.86	0.00	1,929,391,378.86	1,157,512,706.41	1,157,512,706.41	31
32	RIVERS	4,826,344,864.42	0.00	4,826,344,864.42	3,163,717,262.30	3,163,717,262.30	32
33	SOKOTO	1,921,931,857.67	0.00	1,921,931,857.67	1,390,049,778.67	1,390,049,778.67	33
34	TARABA	1,619,370,481.45	0.00	1,619,370,481.45	918,214,344.29	918,214,344.29	34
35	YOBE	1,839,089,454.68	0.00	1,839,089,454.68	1,088,949,752.51	1,088,949,752.51	35
36	ZAMFARA	1,765,937,099.48	0.00	1,765,937,099.48	946,196,595.72	946,196,595.72	36
37	FCT-ABUJA	0.00	0.00	0.00	2,052,936,819.48	2,052,936,819.48	37
Grand Total		84,201,213,416.84	1,000,000,000.00	83,201,213,416.83	58,940,849,391.78	58,940,849,391.79	

GROSS SUMMARY OF STATUTORY REVENUE ALLOCATION AND VAT

FEDERATION ACCOUNT: May, 2021

1	2	3	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS			10	11
			4	5	6	7	8	9		
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 LGOV	TOTAL PAID (5+6+8+9)	SNO
1	ABIA	17	2,513,720,520.14	1,995,846,962.19	1,739,095,741.80	1,424,778,876.88	1,269,629,625.53	1,037,212,521.42	6,041,784,850.93	1
2	ADAMAWA	21	2,338,948,631.81	2,027,765,033.90	1,795,559,848.88	1,797,154,064.09	1,604,417,559.98	1,229,045,672.95	6,656,788,115.72	2
3	AKWA IBOM	31	7,783,061,742.80	6,785,729,840.05	2,101,713,817.85	2,393,703,607.65	2,116,738,440.32	1,806,611,924.06	12,810,794,022.27	3
4	ANAMBRA	21	2,334,566,886.91	2,114,608,194.86	2,061,068,895.41	1,806,866,075.19	1,613,846,696.97	1,405,713,201.10	7,195,236,968.34	4
5	BAUCHI	20	2,808,562,182.12	1,950,310,986.89	2,153,109,609.16	2,051,150,551.60	1,857,701,434.93	1,430,749,811.79	7,391,871,842.77	5
6	BAYELSA	8	6,406,612,860.71	4,409,153,835.47	1,629,009,255.09	834,893,353.45	757,093,324.27	609,529,901.21	7,404,786,316.03	6
7	BENUE	23	2,633,208,602.52	1,654,239,531.78	1,946,849,366.18	2,231,969,254.12	2,172,165,381.30	1,413,696,897.39	7,027,983,338.49	7
8	BORNO	27	2,917,217,755.89	2,753,844,546.35	2,039,868,302.06	2,423,249,742.13	1,396,355,844.70	1,074,701,973.07	8,586,767,027.32	8
9	CROSS RIVER	18	2,361,086,891.95	2,753,844,546.35	1,736,612,195.25	1,562,192,786.31	1,776,289,719.28	1,690,639,158.83	5,089,073,210.07	9
10	DELTA	25	10,790,781,821.92	9,708,060,411.87	2,283,599,611.77	2,001,726,002.89	1,776,289,719.28	875,292,689.40	15,458,588,901.74	10
11	EBONYI	13	2,100,604,798.29	1,805,389,883.63	1,741,273,784.11	1,531,591,327.43	1,023,485,454.31	1,187,603,927.70	5,445,441,811.46	11
12	EDO	18	2,977,797,312.91	1,094,554,592.32	1,831,940,630.28	1,216,139,056.14	1,366,645,690.45	1,047,605,457.97	6,903,497,082.79	12
13	EKITI	16	2,099,419,439.25	2,120,634,392.27	1,871,210,524.56	1,556,119,558.84	1,397,144,850.73	1,123,776,571.96	5,047,862,716.72	13
14	ENUGU	17	2,361,290,669.69	1,540,613,793.19	1,788,506,263.51	1,066,254,208.55	961,659,483.55	830,569,917.61	6,512,766,339.53	14
15	GOMBE	11	2,211,608,042.99	2,382,560,736.76	1,927,752,892.44	2,085,546,364.75	1,844,298,024.62	1,549,793,766.27	7,704,405,420.08	15
16	IMO	27	3,029,395,377.41	2,445,537,599.66	2,034,612,500.05	2,191,062,817.00	1,946,741,182.14	1,620,991,132.17	8,047,882,414.01	16
17	JIGAWA	27	2,625,765,991.55	2,493,294,848.96	2,768,392,182.93	2,464,057,609.54	2,238,526,043.56	1,938,998,494.58	9,439,211,570.03	17
18	KADUNA	23	3,076,390,263.10	2,688,292,472.17	3,384,803,106.18	3,922,990,898.24	3,001,909,473.65	3,164,676,149.53	12,239,681,201.54	18
19	KANO	44	3,724,312,907.63	2,639,440,023.33	2,314,584,963.37	2,986,639,745.75	2,672,348,563.67	2,080,012,264.31	9,706,385,814.69	19
20	KATSINA	34	2,886,236,509.65	2,313,542,354.18	1,786,398,724.20	1,884,890,262.90	1,689,598,335.52	1,224,695,878.33	7,014,236,292.24	20
21	KEBBI	21	2,479,291,561.36	2,204,227,712.75	1,816,317,371.09	1,948,172,152.12	1,751,037,062.92	1,243,372,458.17	7,014,954,604.93	21
22	KOGI	21	2,595,069,790.41	1,741,094,932.51	1,702,482,663.95	1,378,535,858.76	1,231,418,834.81	969,428,662.36	5,644,425,113.64	22
23	KWARA	16	2,090,059,416.02	-564,143,352.48	9,728,490,840.98	2,348,330,580.58	2,146,225,734.90	6,667,110,402.22	17,977,683,625.62	23
24	LAGOS	20	3,145,423,857.55	1,947,255,050.98	1,570,126,642.38	1,229,891,582.70	1,107,160,033.82	767,094,403.36	5,391,636,130.55	24
25	NASSARAWA	13	2,165,306,046.03	2,067,676,102.87	1,981,755,671.14	2,276,434,449.26	2,042,996,948.76	1,506,417,289.15	7,598,846,011.93	25
26	NIGER	25	2,781,239,208.00	1,118,640,323.27	2,192,112,491.44	1,624,000,105.35	1,442,992,263.80	1,439,040,788.26	6,192,785,866.78	26
27	OGUN	20	2,181,387,777.85	1,592,673,466.36	1,945,198,250.32	1,551,022,825.82	1,385,511,222.87	1,209,447,670.12	6,132,830,609.67	27
28	ONDO	18	2,842,150,631.24	679,029,707.75	1,854,565,516.67	2,650,120,965.00	1,839,148,079.59	2,847,069,305.43	5,984,228,328.08	28
29	OSUN	30	2,141,396,603.98	1,736,263,812.58	3,657,092,408.80	2,100,899,632.42	2,352,316,644.19	1,611,485,024.08	10,592,742,170.99	29
30	OYO	33	2,633,499,540.71	964,976,584.61	1,929,391,378.86	1,661,270,766.09	1,489,233,401.46	1,157,512,706.41	5,551,114,071.33	30
31	PLATEAU	17	2,451,874,856.45	5,932,826,789.39	4,826,344,864.42	2,059,237,210.27	1,854,956,529.70	3,163,717,262.30	15,768,385,425.81	31
32	RIVERS	23	6,543,867,332.42	2,116,072,711.47	1,921,931,857.67	2,073,970,591.10	1,859,800,782.94	1,390,049,778.67	5,351,004,473.96	32
33	SOKOTO	23	2,587,685,219.45	1,411,212,427.13	1,619,370,481.45	1,554,447,896.63	1,402,207,221.09	918,214,344.29	6,376,460,093.75	33
34	TARABA	16	2,261,744,997.65	2,044,730,818.86	1,839,089,454.68	1,562,861,132.31	1,403,690,067.70	1,088,949,752.51	5,493,244,729.52	34
35	YOBE	17	2,331,568,753.53	1,503,686,902.42	1,765,937,099.48	1,412,149,507.40	1,277,424,131.90	946,196,595.72	2,618,361,709.77	35
36	ZAMFARA	14	2,336,534,314.17	0.00	0.00	623,703,059.08	565,424,890.28	2,052,936,819.48	154,260,689.99	36
37	FCT-ABUJA	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37
38	SOKO DERIVATION	0	154,260,689.99	0.00	0.00	0.00	0.00	0.00	287,977,202,521.68	38
39	GBETIKUN DERIVATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39
SUB-TOTAL B/F			113,702,951,806.03	84,889,511,153.53	83,201,213,416.83	68,643,634,022.42	60,945,628,559.53	58,940,849,391.78	0.00	

			STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS			10	11
1	2	3	4	5	6	7	8	9		
S/NO	STATES	NO OF L/GOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCS GROSS STATUTORY REVENUE	LGCS NET STATUTORY	NET VAT TO L/GOV	TOTAL PAID (5+6+8+9)	SNO
40	TRANSFER TO DPR JV RO	0	9,009,331,239.18	9,009,331,239.18	0.00	0.00	0.00	0.00	9,009,331,239.18	40
41	TRANSFER TO FIRS JV PP	0	15,385,204,717.11	15,385,204,717.11	0.00	0.00	0.00	0.00	15,385,204,717.11	41
42	LESS FIRS JV CIT A	0	747,525,925.69	747,525,925.69	0.00	0.00	0.00	0.00	747,525,925.69	42
43	(C) LESS PAYMENTS(JVC	0	65,857,651,321.88	65,857,651,321.88	0.00	0.00	0.00	0.00	65,857,651,321.88	43
44	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	44
45	AND SURVEY CHARGES	0	3,332,215,243.81	3,282,287,224.81	1,684,024,268.34	0.00	0.00	0.00	4,966,311,493.14	45
46	FCT-ABUA	0	172,208,883,799.94	83,770,127,921.99	23,576,339,756.71	0.00	0.00	0.00	107,346,467,678.70	46
47	Cost Of Collection - FIRS	0	4,895,981,925.15	4,895,981,925.15	0.00	0.00	0.00	0.00	4,895,981,925.15	47
48	Cost Of Collection - NCS	0	7,196,488,214.50	7,196,488,214.50	0.00	0.00	0.00	0.00	7,196,488,214.50	48
49	Cost Of Collection - FIRS & NCS	0	0.00	0.00	7,243,115,132.63	0.00	0.00	0.00	7,243,115,132.63	49
50	LESS REFUNDS - NCS & F	0	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0.00	0.00	1,000,000,000.00	50
51	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	51
52	Cost of Collection - DPR	0	5,310,845,763.01	5,310,845,763.01	0.00	0.00	0.00	0.00	5,310,845,763.01	52
53	0.05% POLICE COMMISSI	0	2,149,631,558.80	2,149,631,558.80	0.00	0.00	0.00	0.00	2,149,631,558.80	53
54	3% VAT FOR NORTH EAST	0	0.00	0.00	5,432,336,349.47	0.00	0.00	0.00	5,432,336,349.47	54
55	13% Derivation Reland 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	55
56	ECOLOGICAL FUNDS DIS	0	0.00	2,399,194,975.54	0.00	0.00	1,999,329,146.29	0.00	4,398,524,121.83	56
57	TOTAL DEDUCTIONS	0	0.00	114,902,929,573.51	1,000,000,000.00	0.00	5,698,676,316.60	0.00	121,601,605,890.11	57
SUB-TOTAL B/F			328,911,481,511.75	357,724,922,163.85	38,935,815,507.15	0.00	7,698,005,462.89	0.00	404,358,743,133.89	
GRAND-TOTAL			442,614,433,317.78	442,614,433,317.38	122,137,028,923.99	68,643,634,022.42	68,643,634,022.42	58,940,849,391.78	692,335,945,655.57	
Total-VAT-Shared				181,077,878,315.77					692,335,945,655.97	
Total-Statutory-for FGN,States and Others				442,614,433,317.38						
Total-Statutory-for LGCs					68,643,634,022.42					
TOTAL FUNDS SHARED!:					692,335,945,655.97					

TOTAL FUNDS!:

692,335,945,655.57

692,335,945,655.97

Total-Statutory-for FGN,States and Others 442,614,433,317.38

Total-Statutory-for LGCs 68,643,634,022.42

TOTAL FUNDS SHARED!:

692,335,945,655.97

CHECK!:

0.00

SCHEDULE I

FEDERATION ACCOUNT: May 2020

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

SN	DESCRIPTION	May 2020	Apr 2020	VARIANCE
MINERAL REVENUE				
1	Crude Oil Receipts Export	5,858,663,979.80	7,306,719,113.55	-1,448,055,133.75
2	Domestic Crude Oil Receipts	106,086,615,087.69	123,069,557,029.83	-16,982,941,942.14
3	(1) PETROLEUM PROFIT TAX (PPT)	121,515,143,183.76	79,816,298,845.88	41,698,844,337.88
4	(11) ROYALTY (CRUDE)	33,813,953,164.05	57,351,824,575.50	-23,537,871,411.45
5	(111) RENT	79,798,010.10	33.55	79,797,976.55
6	(IV) PENALTY FOR GAS FLARED	4,640,118,119.15	3,774,472,993.45	865,645,125.70
7	(C) LESS PAYMENTS(JVC CRUDE)	-8,596,211,449.53	-16,982,706,355.06	8,386,494,905.53
8	(D) MISCELLANEOUS OIL REVENUE	1,264,713,316.83	271,866,996.93	992,846,319.90
9	GAS RECEIPTS (EXPORT)	301,440,213.85	13,514,899,286.00	-13,213,459,072.15
10	LESS PRE-EXPORT FINANCING COST	-10,479,329,273.00	-6,623,639,774.87	-3,855,689,498.13
11	DOMESTIC GAS RECEIPTS	14,728,592,666.32	5,995,002,836.12	8,733,589,830.20
12	GAS SALES ROYALTY DPR	1,432,438,717.75	0.00	1,432,438,717.75
13	ROYALTIES (GAS)	1,141,649,498.55	1,836,723,673.15	-695,074,174.60
14	TRANSFER TO DPR JV ROYALTY (14,728,592,666.32 +10,649,224,572.14)	-25,377,817,238.46	-32,154,195,207.27	6,776,377,968.81
15	LESS REFINERY REHABILITATION	-8,895,833,333.33	-8,895,833,333.33	0.00
16	TRANSFER TO FIRS JV PPT & GAS	-43,230,759,408.93	-51,820,358,489.33	8,589,599,080.40
17	TRANSFER TO GAS DPR ROYALTY JV GAS	0.00	-5,995,002,836.20	5,995,002,836.20
18	DPR JV ROYALTY	10,649,224,572.14	32,154,195,207.27	-21,504,970,635.13
19	FIRS JV PPT & GAS	43,230,759,408.93	51,820,358,489.33	-8,589,599,080.40
20	LESS LAGOS STATE 13 DERIVATION	-314,466,988.68	0.00	-314,466,988.68
21	LESS FIRS JV CITA	-698,928,256.95	-2,995,016,435.30	2,296,088,178.35
22	TRANSFER DPR ROYALTY GAS	14,728,592,666.32	0.00	14,728,592,666.32
23	Cost of Collection - DPR	-1,981,915,331.49	-2,983,654,087.38	1,001,738,755.89
24	0.05% POLICE COMMISSION DED MINERAL REVENUE	-1,442,564,282.13	-1,415,820,888.11	-26,743,394.02
		<u>258,453,877,042.74</u>	<u>247,045,691,673.71</u>	<u>11,408,185,369.03</u>
NNPC REFUNDS				
25	DPR ROYALTY JV GAS	0.00	5,995,002,836.20	-5,995,002,836.20
		<u>0.00</u>	<u>5,995,002,836.20</u>	<u>-5,995,002,836.20</u>
NON MINERAL REVENUE				
26	(1) CUSTOMS & EXCISE DUTIES,ETC.	67,264,694,012.51	58,016,303,637.55	9,248,390,374.96
27	Cost Of Collection - NCS	-4,708,528,580.88	-4,061,141,254.63	-647,387,326.25
28	REFUND OF OVER DEDUCTION OF COST OF COLLECTION FOR NCS (MARCH, 2020)	0.00	140,000,000.00	-140,000,000.00
29	LESS REFUNDS - FIRS/NCS	-4,000,000,000.00	-4,000,000,000.00	0.00
30	(B) COMPANIES INCOME TAX ETC.	84,496,497,278.37	54,814,697,916.28	29,681,799,362.09
31	Cost Of Collection - FIRS	-3,465,807,017.72	-2,096,239,597.20	-1,369,567,420.52
32	0.05% POLICE COMMISSION DED NON MINERAL REVENUE	-774,618,682.87	-577,721,988.77	-196,896,694.10
		<u>138,812,237,009.41</u>	<u>102,235,898,713.23</u>	<u>36,576,338,296.18</u>
		<u>397,266,114,052.15</u>	<u>355,276,593,223.14</u>	<u>41,989,520,829.01</u>
OTHER MINERAL REVENUE				
33	EXCHANGE DIFFERENCE	26,320,032,780.79	25,724,008,136.85	596,024,643.94
34	SOLID MINERAL	0.00	8,887,109,360.22	-8,887,109,360.22
		<u>26,320,032,780.79</u>	<u>34,611,117,497.07</u>	<u>-8,291,084,716.28</u>
OTHER NON-MINERAL REVENUE				
35	OTHER NON-MINERAL REVENUE	1,013,867,119.42	1,122,104,186.01	-108,237,066.59
36	EXCHANGE DIFFERENCE NON MINERAL REVENUE	2,148,678,164.66	1,591,292,013.74	557,386,150.92

<i>SN</i>	<i>DESCRIPTION</i>	May 2020	Apr 2020	<i>VARIANCE</i>
		<u>3,162,545,284.08</u>	<u>2,713,396,199.75</u>	<u>449,149,084.33</u>
	<u>VAT</u>			
37	VAT FOR DISTRIBUTION	103,872,958,840.68	94,495,989,893.51	9,376,968,947.17
38	Cost Of Collection - FIRS & NCS (VAT)	-4,154,918,353.63	-3,779,839,595.74	-375,078,757.89
39	3%VAT FOR NORTH EAST COMMISSION	-3,116,188,765.22	-2,834,879,696.81	-281,309,068.41
		<u>96,601,851,721.83</u>	<u>87,881,270,600.96</u>	<u>8,720,581,120.87</u>
		<u>126,084,429,786.70</u>	<u>125,205,784,297.78</u>	<u>878,645,488.92</u>
	<u>GRAND TOTAL</u>	<u>523,350,543,838.85</u>	<u>480,482,377,520.92</u>	<u>42,868,166,317.93</u>

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

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: May, 2021

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	May 2021
1 EXCHANGE DIFFERENCE	1,563,461,718.38
2 EXCHANGE DIFFERENCE NON MINERAL REVENUE	164,453,400.83
TOTAL FUNDS AVAILABLE FOR DISTRIBUTION	1,727,915,119.21

BENEFICIARY	EXCHANGE DIFFERENCE REVENUE		NET SHARE		ECOLOGY SHARE	
	MINERAL REVENUE	NON MINERAL REV				
1 Federal Government	45.8316%	716,559,520.92	52.6800%	86,634,051.56	803,193,572.48	0.00
2 State Governments	23.2464%	363,448,564.90	26.7200%	43,941,948.70	396,412,924.91	10,977,588.69
3 Local Governments	17.9220%	280,203,609.17	20.6000%	33,877,400.57	304,933,019.16	9,147,990.57
4 13% Derivation Share	13.0000%	203,250,023.39	0.0000%	0.00	203,250,023.39	0.00
Grand Total	100.00%	1,563,461,718.38	100.00%	164,453,400.83	1,707,789,539.95	20,125,579.26

DISTRIBUTION OF FGN SHARE OF EXCHANGE DIFFERENCE REVENUE

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	1.Federal Government	48.5	739,462,571.47	739,462,571.47
2	1.46% Deriv. & Ecology FGN Share	1	15,246,650.96	15,246,650.96
3	FCT-ABUJA	1	15,246,650.96	15,246,650.96
4	0.72% STABILIZATION ACCOUNT	0.5	7,623,325.48	7,623,325.48
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	25,614,373.61	25,614,373.61
		52.68	803,193,572.48	803,193,572.48

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 May 2021	S/N
1	ABIA	0.01351709	2,747,349.47	0.00312542	0.00	2,747,349.47	1
2	ADAMAWA	0.00000000	0.00	0.00000000	0.00	0.00	2
3	AKWA IBOM	0.22731016	46,200,794.27	0.12260156	0.00	46,200,794.27	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	0.16793312	34,132,410.74	0.27395759	0.00	34,132,410.74	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	0.34776937	70,684,132.31	0.25049522	0.00	70,684,132.31	10
11	EBONYI	0.00000000	0.00	0.00000000	0.00	0.00	11
12	EDO	0.02965694	6,027,774.56	0.05849187	0.00	6,027,774.56	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	0.02487806	5,056,466.48	0.01041808	0.00	5,056,466.48	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	0.02717971	5,524,277.30	0.01924652	0.00	5,524,277.30	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	0.15801448	32,116,446.93	0.22274403	0.00	32,116,446.93	32
33	SOKOTO	0.00000000	0.00	0.00000000	0.00	0.00	33
34	TARABA	0.00000000	0.00	0.00000000	0.00	0.00	34
35	YOBE	0.00000000	0.00	0.00000000	0.00	0.00	35
36	ZAMFARA	0.00000000	0.00	0.00000000	0.00	0.00	36
42	SOKO DERIVATION	0.00374106	760,371.34	0.03891970	0.00	760,371.34	42
		100%	203,250,023.39	100%	0.00	203,250,023.40	

GROSS ALLOCATION OF EXCHANGE GAIN DIFFERENCE TO STATE GOVERNMENTS

Page 57 (1 of 1)

S/N	STATE	GROSS STATUTORY	STATES SHARE	ECOLOGY	OIL REVENUE	TOTAL DEDUCTION	TOTAL-NET
1	ABIA	10,059,830.53	9,788,757.25	271,073.28	2,747,349.47	0.00	12,536,106.72
2	ADAMAWA	10,701,929.73	10,413,554.38	288,375.35	0.00	0.00	10,413,554.38
3	AKWA IBOM	10,801,381.93	10,510,326.72	291,055.20	46,200,794.27	0.00	56,711,121.00
4	ANAMBRA	10,681,880.93	10,394,045.81	287,835.11	0.00	0.00	10,394,045.81
5	BAUCHI	12,850,660.64	12,504,385.36	346,275.29	34,132,410.74	0.00	43,382,101.75
6	BAYELSA	9,505,836.30	9,249,691.01	256,145.29	0.00	0.00	11,723,669.60
7	BENUE	12,048,326.07	11,723,669.60	324,656.47	0.00	0.00	12,988,145.76
8	BORNO	13,347,817.48	12,988,145.76	359,671.73	0.00	0.00	10,512,119.17
9	CROSS RIVER	10,803,224.01	10,512,119.17	291,104.84	70,684,132.31	0.00	81,298,439.47
10	DELTA	10,908,241.82	10,614,307.16	293,934.66	0.00	0.00	9,352,391.07
11	EBONYI	9,611,380.36	9,352,391.07	258,989.29	6,027,774.56	0.00	15,802,522.13
12	EDO	10,045,432.89	9,774,747.57	270,685.32	0.00	0.00	9,347,113.57
13	EKITI	9,605,956.72	9,347,113.57	258,843.15	0.00	0.00	10,513,026.44
14	ENUGU	10,804,156.40	10,513,026.44	291,129.96	0.00	0.00	9,846,603.86
15	GOMBE	10,119,279.04	9,846,603.86	272,675.18	5,056,466.48	0.00	15,925,387.99
16	IMO	11,169,907.03	10,868,921.51	300,985.52	0.00	0.00	11,690,533.33
17	JIGAWA	12,014,271.18	11,690,533.33	323,737.85	0.00	0.00	13,696,819.53
18	KADUNA	14,076,116.07	13,696,819.53	379,296.54	0.00	0.00	16,581,524.91
19	KANO	17,040,705.60	16,581,524.91	459,180.69	0.00	0.00	12,850,209.90
20	KATSINA	13,206,061.86	12,850,209.90	355,851.97	0.00	0.00	11,038,394.41
21	KEBBI	11,344,073.02	11,038,394.41	305,678.61	0.00	0.00	11,553,866.56
22	KOGI	11,873,819.79	11,553,866.56	319,953.23	0.00	0.00	9,305,440.53
23	KWARA	9,563,129.65	9,305,440.53	257,689.12	0.00	0.00	14,004,173.48
24	LAGOS	14,391,981.36	14,004,173.48	387,807.88	0.00	0.00	9,640,456.38
25	NASSARAWA	9,907,422.87	9,640,456.38	266,966.48	0.00	0.00	12,382,736.99
26	NIGER	12,725,643.55	12,382,736.99	342,906.56	0.00	0.00	9,712,056.07
27	OGUN	9,981,005.31	9,712,056.07	268,949.24	5,524,277.30	0.00	15,255,574.04
28	ONDO	10,000,778.80	9,731,296.74	269,482.06	0.00	0.00	9,534,014.78
29	OSUN	9,798,033.65	9,534,014.78	264,018.87	0.00	0.00	11,724,964.93
30	OYO	12,049,656.27	11,724,964.93	324,691.34	0.00	0.00	10,916,328.73
31	PLATEAU	11,218,627.07	10,916,328.73	302,298.33	32,116,446.93	0.00	43,390,431.45
32	RIVERS	11,586,187.17	11,273,984.52	312,202.65	0.00	0.00	11,520,988.70
33	SOKOTO	11,840,031.46	11,520,988.70	319,042.76	0.00	0.00	10,069,825.48
34	TARABA	10,348,682.19	10,069,825.48	278,856.71	0.00	0.00	10,380,697.41
35	YOBE	10,668,162.88	10,380,697.41	287,465.47	0.00	0.00	10,402,805.27
36	ZAMFARA	10,690,882.95	10,402,805.27	288,077.68	0.00	0.00	0.00
37	FCT-ABUJA	0.00	0.00	0.00	760,371.34	0.00	760,371.34
42	SOKO DERIVATION	407,390,513.60	396,412,924.91	10,977,588.69	203,250,023.39	0.00	599,662,948.30
1	ABIA						

**GROSS SUMMARY Distribution of =N=1,727,915,119.22 Being Distribution of Exchange Gain for
the Month of June, 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 STATUTORY + MINERAL REVENUE	LGCs GROSS REVENUE	LGCs NET STATUTORY	TOTAL PAID (5+6+8+9)	SNO
1	ABIA	17	12,807,180.00	12,536,106.72	6,519,118.56	6,329,241.32	18,865,348.04	1
2	ADAMAWA	21	10,701,929.73	10,413,554.38	8,222,932.41	7,983,429.53	18,396,983.90	2
3	AKWA IBOM	31	57,002,176.20	56,711,121.00	10,952,462.77	10,633,459.00	67,344,580.00	3
4	ANAMBRA	21	10,681,880.93	10,394,045.82	8,267,370.01	8,026,572.83	18,420,618.64	4
5	BAUCHI	20	12,850,660.64	12,504,365.35	9,385,100.97	9,111,748.52	21,616,133.87	5
6	BAYELSA	8	43,638,247.04	43,382,101.75	3,820,079.62	3,708,815.17	47,090,916.92	6
7	BENUE	23	12,048,325.07	11,723,669.60	10,212,442.38	9,914,992.60	21,638,662.20	7
8	BORNO	27	13,347,817.48	12,988,145.75	11,087,652.00	10,764,710.68	23,752,856.43	8
9	CROSS RIVER	18	10,803,224.01	10,512,119.17	7,147,860.03	6,939,669.93	17,451,789.10	9
10	DELTA	25	81,592,374.13	81,298,439.47	9,158,957.46	8,892,191.71	90,190,631.18	10
11	EBONYI	13	9,611,380.36	9,352,391.07	5,287,526.19	5,133,520.57	14,485,911.64	11
12	EDO	18	16,073,207.45	15,802,522.13	7,007,842.13	6,803,730.23	22,606,252.36	12
13	EKITI	16	9,605,956.72	9,347,113.57	5,564,480.79	5,402,408.53	14,749,522.11	13
14	ENUGU	17	10,804,156.40	10,513,026.44	7,120,071.79	6,912,691.06	17,425,717.50	14
15	GOMBE	11	10,119,279.04	9,846,603.86	4,878,678.16	4,736,580.74	14,583,184.60	15
16	IMO	27	16,226,373.51	15,925,387.99	9,542,480.05	9,264,543.74	25,189,931.73	16
17	JIGAWA	27	12,014,271.18	11,690,533.33	10,025,273.75	9,733,275.48	21,423,808.82	17
18	KADUNA	23	14,076,116.07	13,696,819.53	11,274,369.62	10,945,989.92	24,642,809.45	18
19	KANO	44	17,040,705.60	16,581,524.91	17,949,762.71	17,426,954.09	34,008,479.00	19
20	KATSINA	34	13,206,061.86	12,850,209.89	13,665,459.88	13,267,436.78	26,117,646.68	20
21	KEBBI	21	11,344,073.02	11,038,394.41	8,624,372.03	8,373,176.72	19,411,571.13	21
22	KOGI	21	11,873,819.79	11,553,866.56	8,913,920.21	8,654,291.47	20,208,158.03	22
23	KWARA	16	9,563,129.65	9,305,440.53	6,307,532.24	6,123,817.71	15,429,258.23	23
24	LAGOS	20	14,391,981.36	14,004,173.48	10,744,857.12	10,431,900.12	24,436,073.60	24
25	NASSARAWA	13	9,907,422.87	9,640,456.39	5,627,405.89	5,463,500.86	15,103,957.25	25
26	NIGER	25	12,725,643.55	12,382,736.99	10,415,894.21	10,112,518.65	22,495,255.64	26
27	OGUN	20	9,981,005.31	9,712,056.07	7,430,661.27	7,214,234.24	16,926,290.31	27
28	ONDO	18	15,525,056.10	15,255,574.04	7,096,751.54	6,890,050.04	22,145,624.07	28
29	OSUN	30	9,798,033.65	9,534,014.78	9,612,729.39	9,332,746.98	18,866,761.76	29
30	OYO	33	12,049,656.27	11,724,964.93	12,125,708.09	11,772,532.13	23,497,497.06	30
31	PLATEAU	17	11,218,627.07	10,916,328.74	7,601,194.30	7,379,800.29	18,296,129.03	31
32	RIVERS	23	43,702,634.10	43,390,431.45	9,422,101.72	9,147,671.57	52,538,103.03	32
33	SOKOTO	23	11,840,031.46	11,520,988.70	9,489,514.75	9,213,121.11	20,734,109.81	33
34	TARABA	16	10,348,682.19	10,069,825.48	7,112,423.05	6,905,265.10	16,975,090.58	34
35	YOBE	17	10,668,162.88	10,380,697.41	7,150,918.06	6,942,638.90	17,323,336.31	35
36	ZAMFARA	14	10,690,882.95	10,402,805.27	6,461,332.50	6,273,138.35	16,675,943.61	36
37	FCT-ABUJA	6	0.00	0.00	2,853,772.08	2,770,652.51	2,770,652.51	37
38	SOKO DERIVATION	0	760,371.34	760,371.34	0.00	0.00	760,371.34	38
		774	610,640,536.98	599,662,948.29	314,081,009.74	304,933,019.17	904,595,967.46	
39	FCT-ABUJA	0	15,246,650.96	15,246,650.96	0.00	0.00	15,246,650.96	39
40	1.Federal Government	0	787,946,921.52	787,946,921.52	0.00	0.00	787,946,921.52	40
41	ECOLOGICAL FUNDS DISTRIB	0	0.00	10,977,588.69	0.00	9,147,990.57	20,125,579.26	41
		0	803,193,572.48	814,171,161.17	0.00	9,147,990.57	823,319,151.74	
			1,413,834,109.46	1,413,834,109.46	314,081,009.74	314,081,009.74	1,727,915,119.20	
			TOTALFUNDS!!!: 1,727,915,119.21				-0.01	

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

DISTRIBUTION OF =N=50BILLION FROM NON-OIL EXCESS ACCOUNT FOR THE MONTH OF
JUNE, 2021. FEDERATION ACCOUNT: May, 2021

May 2021

1 OTHER NON-MINERAL REVENUE

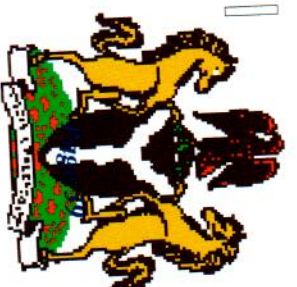
50,000,000,000.00
50,000,000,000.00

TOTAL FUNDS AVAILABLE FOR DISTRIBUTION

BENEFICIARY	OTHER NON MINERAL REVENUE	NET SHARE ECOLOGICAL SHARE
38 .1 Federal Government	52.68	26,340,000,000.00
49 State Governments	26.72	13,360,000,000.00
50 Local Governments	20.60	10,300,000,000.00
48 13% Derivation Share	0.00	0.00
Grand Total	100.00%	50,000,000,000.00
		49,340,000,000.00
		660,000,000.00

DISTRIBUTION OF FGN SHARE OF OTHER NON-MINERAL REVENUE

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	.1 Federal Government	48.5	24,250,000,000.00	24,250,000,000.00
2	1.46% Deriv. & Ecology FGN Share	1	500,000,000.00	500,000,000.00
3	FCT-ABUJA	0.5	250,000,000.00	250,000,000.00
4	0.72% STABILIZATION ACCOUNT	1.68	840,000,000.00	840,000,000.00
5	3.0% DEVELOPMENT OF NATURAL RESOU	52.68	26,340,000,000.00	26,340,000,000.00



GROSS ALLOCATION OF OTHER NON MINERAL REVENUE TO STATE GOVERNMENTS

Page 60 (1 of 1)

S/NO	STATE	GROSS STATUTORY	STATES SHARE	ECOLOGY	TOTAL DEDUCTION	TOTAL-NET	
1	ABIA	329,902,959.03	321,013,358.34	8,889,600.69	0.00	321,013,358.34	1
2	ADAMAWA	350,960,016.19	341,503,009.76	9,457,006.42	0.00	341,503,009.76	2
3	AKWA IBOM	354,221,460.04	344,676,570.39	9,544,889.64	0.00	344,676,570.39	3
4	ANAMBRA	350,302,533.91	340,863,244.08	9,439,289.84	0.00	340,863,244.08	4
5	BAUCHI	421,425,684.81	410,069,902.88	11,355,781.93	0.00	410,069,902.88	5
6	BAYELSA	311,735,223.99	303,335,173.05	8,400,050.95	0.00	303,335,173.05	6
7	BENUE	395,113,822.17	384,467,042.53	10,646,779.64	0.00	384,467,042.53	7
8	BORNO	437,729,489.61	425,934,383.60	11,795,106.01	0.00	425,934,383.60	8
9	CROSS RIVER	354,281,869.45	344,735,352.01	9,546,517.44	0.00	344,735,352.01	9
10	DELTA	357,725,832.67	348,086,513.82	9,639,318.84	0.00	348,086,513.82	10
11	EBONYI	315,196,445.10	306,703,127.71	8,493,317.38	0.00	306,703,127.71	11
12	EDO	329,430,801.47	320,553,923.59	8,876,877.88	0.00	320,553,923.59	12
13	EKITI	315,018,581.58	306,530,056.93	8,488,524.65	0.00	306,530,056.93	13
14	ENUGU	354,312,446.36	344,765,105.00	9,547,341.37	0.00	344,765,105.00	14
15	GOMBE	331,852,518.70	322,910,384.96	8,942,133.74	0.00	322,910,384.96	15
16	IMO	366,306,904.47	356,436,359.14	9,870,545.33	0.00	356,436,359.14	16
17	JIGAWA	393,997,055.93	383,380,368.79	10,616,687.14	0.00	383,380,368.79	17
18	KADUNA	461,613,376.99	449,174,693.18	12,438,683.81	0.00	449,174,693.18	18
19	KANO	558,834,384.21	543,775,972.66	15,058,411.55	0.00	543,775,972.66	19
20	KATSINA	433,080,743.36	421,410,902.97	11,669,840.39	0.00	421,410,902.97	20
21	KEBBI	372,018,519.21	361,994,068.09	10,024,451.12	0.00	361,994,068.09	21
22	KOGI	389,391,080.79	378,898,506.76	10,492,574.03	0.00	378,898,506.76	22
23	KWARA	313,614,107.00	305,163,427.47	8,450,679.53	0.00	305,163,427.47	23
24	LAGOS	471,971,890.68	459,254,085.24	12,717,805.44	0.00	459,254,085.24	24
25	NASSARAWA	324,904,888.73	316,149,966.58	8,754,922.15	0.00	316,149,966.58	25
26	NIGER	417,325,863.50	406,080,555.80	11,245,307.70	0.00	406,080,555.80	26
27	OGUN	327,317,957.91	318,498,012.94	8,819,944.97	0.00	318,498,012.94	27
28	ONDO	327,966,411.44	319,128,993.17	8,837,418.27	0.00	319,128,993.17	28
29	OSUN	321,317,569.14	312,659,311.29	8,658,257.85	0.00	312,659,311.29	29
30	OYO	395,157,477.54	384,509,521.56	10,647,955.98	0.00	384,509,521.56	30
31	PLATEAU	367,904,633.56	357,991,035.65	9,913,597.91	0.00	357,991,035.65	31
32	RIVERS	379,958,431.63	369,720,030.78	10,238,400.85	0.00	369,720,030.78	32
33	SOKOTO	388,283,023.47	377,820,307.27	10,462,716.20	0.00	377,820,307.27	33
34	TARABA	339,375,585.33	330,230,734.23	9,144,851.10	0.00	330,230,734.23	34
35	YOBE	349,852,663.01	340,425,495.44	9,427,167.57	0.00	340,425,495.44	35
36	ZAMFARA	350,597,747.03	341,150,502.35	9,447,244.68	0.00	341,150,502.35	36
		13,360,000,000.00	13,000,000,000.00	360,000,000.00	0.00	13,000,000,000.00	

DISTRIBUTION OF ₦50BILLION FROM NON-OIL EXCESS ACCOUNT FOR THE MONTH OF JUNE, 2021. FEDERATION ACCOUNT: May,2021

JUNE, 2021. FEDERATION ACCOUNT. MAY 2021									
			STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS			
1	2	3	4	5	6	7	8	9	
S/NO	STATES	NO OF L/GO VTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	LGCs GROSS STATUTORY REVENUE	LGCs NET STATUTORY	TOTAL PAID (5+6+8+9)	SNO	
		17	329,902,959.03	321,013,358.34	213,788,541.95	207,561,691.21	528,575,049.55	1	
1	ABIA	21	350,960,016.19	341,503,009.76	269,663,562.02	261,809,283.51	603,312,293.27	2	
2	ADAMAWA	31	354,221,460.04	344,676,570.39	359,176,018.43	348,714,581.00	693,391,151.39	3	
3	AKWA IBOM	21	350,302,533.91	340,863,244.08	271,120,852.49	263,224,128.63	604,087,372.71	4	
4	ANAMBRA	20	421,425,684.81	410,069,902.88	307,775,819.02	298,811,474.77	708,881,377.66	5	
5	BAUCHI	8	311,735,223.99	303,335,173.05	125,276,023.96	121,627,207.73	424,962,380.77	6	
6	BAYELSA	23	395,113,822.17	384,467,042.53	334,907,725.16	325,153,131.23	709,620,173.75	7	
7	BENUE	27	437,729,489.61	425,934,383.60	363,609,425.69	353,018,859.89	778,953,243.49	8	
8	BORNO	18	354,281,869.45	344,735,352.01	234,407,544.53	227,580,140.32	572,315,492.33	9	
9	CROSS RIVER	25	357,725,832.67	348,086,513.82	300,359,649.13	291,611,309.83	639,697,823.66	10	
10	DELTA	13	315,196,445.10	306,703,127.71	173,399,594.50	168,349,120.87	475,052,248.58	11	
11	EBONYI	18	329,430,801.47	320,553,923.59	229,815,785.50	223,122,121.85	543,676,045.44	12	
12	EDO	16	315,018,581.58	306,530,056.93	182,482,067.81	177,167,056.12	483,697,113.05	13	
13	EKITI	17	354,312,446.36	344,765,105.00	233,496,254.74	226,695,392.95	571,460,497.95	14	
14	ENUGU	11	331,852,518.70	322,910,384.96	159,991,796.83	155,331,841.58	478,242,226.54	15	
15	GOMBE	27	366,306,904.47	356,436,359.14	312,936,922.16	303,822,254.53	660,258,613.66	16	
16	IMO	27	393,997,055.93	383,380,368.79	328,769,700.74	319,193,884.21	702,574,253.00	17	
17	JIGAWA	23	461,613,376.99	449,174,693.18	369,732,659.69	358,963,747.28	808,138,440.46	18	
18	KADUNA	44	558,834,384.21	543,775,972.66	588,646,082.44	571,501,050.91	1,115,277,023.57	19	
19	KANO	34	433,080,743.36	421,410,902.97	448,146,282.16	435,093,477.83	856,504,380.80	20	
20	KATSINA	21	372,018,519.21	361,994,068.09	282,828,407.68	274,590,687.07	636,584,755.16	21	
21	KEBBI	21	389,391,080.79	378,898,506.76	292,323,876.10	283,809,588.44	662,708,095.20	22	
22	KOGI	16	313,614,107.00	305,163,427.47	206,849,761.78	200,825,011.44	505,988,438.90	23	
23	KWARA	20	471,971,890.68	459,254,085.24	352,367,780.70	342,104,641.46	801,358,726.70	24	
24	LAGOS	13	324,904,888.73	316,149,966.58	184,545,638.97	179,170,523.27	495,320,489.85	25	
25	NASSARAWA	25	417,325,863.50	406,080,555.80	341,579,742.41	331,630,817.87	737,711,373.68	26	
26	NIGER	20	327,317,957.91	318,498,012.94	243,681,753.21	236,584,226.41	555,082,239.35	27	
27	OGUN	18	327,966,411.44	319,128,993.17	232,731,488.26	225,952,901.23	545,081,894.40	28	
28	ONDO	30	321,317,569.14	312,659,311.29	315,240,685.06	306,058,917.53	618,718,228.82	29	
29	OSUN	33	395,157,477.54	384,509,521.56	397,651,527.75	386,069,444.42	770,578,965.98	30	
30	OYO	17	367,904,633.56	357,991,035.65	249,274,228.18	242,013,813.77	600,004,849.42	31	
31	PLATEAU	23	379,958,431.63	369,720,030.78	308,989,224.82	299,989,538.67	669,709,569.45	32	
32	RIVERS	23	388,283,023.47	377,820,307.27	311,199,973.49	302,135,896.60	679,956,203.87	33	
33	SOKOTO	16	339,375,585.33	330,230,734.23	233,245,421.27	226,451,865.31	556,682,599.55	34	
34	TARABA	17	349,852,663.01	340,425,495.44	234,507,830.07	227,677,504.92	568,103,000.37	35	
35	YOBE	14	350,597,747.03	341,150,502.35	211,893,500.88	205,721,845.52	546,872,347.86	36	
36	ZAMFARA	6	0.00	0.00	93,586,850.41	90,861,019.81	90,861,019.81	37	
37	FCT-ABUJA								
774			13,360,000,000.00	13,000,000,000.00	10,300,000,000.00	10,000,000,000.00	23,000,000,000.00		
38	FCT-ABUJA	0	500,000,000.00	500,000,000.00	0.00	0.00	500,000,000.00	38	
39	1.Federal Government	0	25,840,000,000.00	25,840,000,000.00	0.00	0.00	25,840,000,000.00	39	
40	ECOLOGICAL FUNDS DISTRIB	0	0.00	360,000,000.00	0.00	300,000,000.00	660,000,000.00	40	
0			26,340,000,000.00	26,700,000,000.00	0.00	300,000,000.00	27,000,000,000.00		
			39,700,000,000.00	39,700,000,000.00	10,300,000,000.00	10,300,000,000.00	50,000,000,000.00		
			50,000,000,000.00						0.00

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

SHARE OF SOLID MINERALS

FEDERATION ACCOUNT: May 2021

Page 67



1 SOLID MINERAL

May 2021
7,940,042,505.35
7,940,042,505.35

TOTAL FUNDS AVAILABLE FOR DISTRIBUTION

BENEFICIARY		SOLID MINERAL REVENUE	TOTAL SHARE	TOTAL SHARE
			3,639,048,520.88	0.00
38	.1 Federal Government	45.8316%	3,639,048,520.88	49,736,426.25
49	State Governments	23.2464%	1,845,774,040.96	41,447,021.88
50	Local Governments	17.9220%	1,423,014,417.81	0.00
48	13% Derivation Share	13.0000%	1,032,205,525.70	91,183,448.13
Grand Total		100.00%	7,940,042,505.35	

DISTRIBUTION OF FGN SHARE- SOLID MINERAL

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	.1 Federal Government	48.5	3,350,300,935.13	69,078,369.80
2	1.46% Deriv. & Ecology FGN Share	1	69,078,369.80	69,078,369.80
3	FCT-ABUJA	0.5	34,539,184.90	34,539,184.90
4	0.72% STABILIZATION ACCOUNT	1.68	116,051,661.26	116,051,661.26
5	3.0% DEVELOPMENT OF NATURAL RESOU	52.68	3,639,048,520.88	3,639,048,520.88

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GROSS ALLOCATION TO STATE GOVERNMENTS

S/N	STATE	SOLID MINERAL DERIVATION INDICES	GROSS DERIVATION ON SOLID MINERAL USING NEW 13% DERIVATION INDICES	TOTAL MINERAL REVENUE May 2021	S/N
1	ABIA	62,991,985.29	8,188,958.09	8,188,958.09	1
2	ADAMAWA	46,182,538.15	6,003,729.96	6,003,729.96	2
3	AKWA IBOM	18,591,385.56	2,416,880.12	2,416,880.12	3
4	ANAMBRA	35,788,226.49	4,652,469.44	4,652,469.44	4
5	BAUCHI	232,176,033.03	30,182,884.29	30,182,884.29	5
6	BAYELSA	12,003,770.87	1,560,490.21	1,560,490.21	6
7	BENUE	209,991,429.18	27,298,885.79	27,298,885.79	7
8	BORNO	24,509,785.15	3,186,272.07	3,186,272.07	8
9	CROSS RIVER	408,854,206.35	53,151,046.83	53,151,046.83	9
10	DELTA	39,462,920.58	5,130,179.68	5,130,179.68	10
11	EBONYI	272,997,327.85	35,489,652.62	35,489,652.62	11
12	EDO	296,822,182.03	38,586,883.66	38,586,883.66	12
13	EKITI	42,215,758.08	5,488,048.55	5,488,048.55	13
14	ENUGU	27,941,992.84	3,632,459.07	3,632,459.07	14
15	GOMBE	186,618,798.33	24,260,443.78	24,260,443.78	15
16	IMO	16,535,928.50	2,149,670.71	2,149,670.71	16
17	JIGAWA	22,572,773.32	2,934,460.53	2,934,460.53	17
18	KADUNA	211,648,653.44	27,514,324.95	27,514,324.95	18
19	KANO	106,833,112.09	13,888,304.57	13,888,304.57	19
20	KATSINA	42,415,849.94	5,514,060.49	5,514,060.49	20
21	KEBBI	101,646,603.72	13,214,058.48	13,214,058.48	21
22	KOGI	1,232,498,623.80	160,224,821.09	160,224,821.09	22
23	KWARA	94,623,433.90	12,301,046.41	12,301,046.41	23
24	LAGOS	178,475,592.78	23,201,827.06	23,201,827.06	24
25	NASSARAWA	204,082,798.44	26,530,763.80	26,530,763.80	25
26	NIGER	191,931,195.37	24,951,055.40	24,951,055.40	26
27	OGUN	1,726,647,018.25	224,464,112.37	224,464,112.37	27
28	ONDO	270,490,094.20	35,163,712.25	35,163,712.25	28
29	OSUN	141,332,901.40	18,373,277.18	18,373,277.18	29
30	OYO	312,728,730.82	40,654,735.01	40,654,735.01	30
31	PLATEAU	230,136,696.56	29,917,770.55	29,917,770.55	31
32	RIVERS	30,712,620.75	3,992,640.70	3,992,640.70	32
33	SOKOTO	95,562,240.88	12,423,091.31	12,423,091.31	33
34	TARABA	52,592,014.55	6,836,961.89	6,836,961.89	34
35	YOBE	27,189,702.39	3,534,661.31	3,534,661.31	35
36	ZAMFARA	276,604,418.68	35,958,574.43	35,958,574.43	36
42	SOKO DERIVATION	0.00	0.00	0.00	42
		7,484,409,344	972,973,214.67	972,973,214.67	

GROSS ALLOCATION OF SOLID MINERAL REVENUE TO STATE GOVERNMENTS

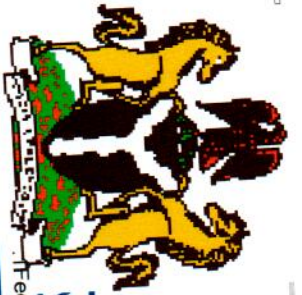
S/NO	STATE	GROSS STATUTORY	STATE SHARE	ECOLOGICAL	MINERAL REVENUE	AMT DEDUCTED	TOTAL NET
1	ABIA	45,578,317.20	44,350,158.95	1,228,158.25	8,188,958.09	0.00	52,539,117.04
2	ADAMAWA	48,487,491.56	47,180,942.39	1,306,549.17	6,003,729.96	0.00	53,184,672.35
3	AKWA IBOM	48,938,082.01	47,619,391.18	1,318,690.83	2,416,880.12	0.00	51,745,023.89
4	ANAMBRA	48,396,655.96	47,092,554.45	1,304,101.51	4,652,469.44	0.00	86,836,805.08
5	BAUCHI	58,222,798.59	56,653,920.79	1,568,877.81	30,182,884.29	0.00	43,468,288.72
6	BAYELSA	43,068,322.16	41,907,798.51	1,160,523.65	1,560,490.21	0.00	80,415,598.87
7	BENUE	54,587,637.44	53,116,713.08	1,470,924.36	27,298,885.79	0.00	62,031,977.79
8	BORNO	60,475,279.11	58,845,705.72	1,629,573.39	3,186,272.07	0.00	100,778,559.08
9	CROSS RIVER	48,946,427.98	47,627,512.26	1,318,915.72	53,151,046.83	0.00	53,220,677.52
10	DELTA	49,422,234.71	48,090,497.85	1,331,736.86	5,130,179.68	0.00	77,862,756.77
11	EBONYI	43,546,513.19	42,373,104.15	1,173,409.04	35,489,652.62	0.00	82,873,568.61
12	EDO	45,513,085.45	44,286,684.95	1,226,400.51	38,586,883.66	0.00	47,837,241.80
13	EKITI	43,521,940.14	42,349,193.25	1,172,746.89	5,488,048.55	0.00	51,264,081.90
14	ENUGU	48,950,652.39	47,631,622.83	1,319,029.56	3,632,459.07	0.00	68,872,689.75
15	GOMBE	45,847,662.01	44,612,245.97	1,235,416.04	24,260,443.78	0.00	51,393,755.96
16	IMO	50,607,767.61	49,244,085.25	1,363,682.36	2,149,670.71	0.00	55,901,042.31
17	JIGAWA	54,433,348.66	52,966,581.78	1,466,766.88	2,934,460.53	0.00	89,570,836.06
18	KADUNA	63,774,999.12	62,056,511.12	1,718,488.00	27,514,324.95	0.00	89,014,620.02
19	KANO	77,206,736.49	75,126,315.45	2,080,421.04	13,888,304.57	0.00	63,734,816.88
20	KATSINA	59,833,023.48	58,220,756.38	1,612,267.10	5,514,060.49	0.00	63,225,978.68
21	KEBBI	51,396,865.68	50,011,920.20	1,384,945.48	160,224,821.09	0.00	212,572,203.42
22	KOGI	53,797,002.15	52,347,382.33	1,449,619.82	12,301,046.41	0.00	54,461,430.59
23	KWARA	43,327,902.51	42,160,384.18	1,167,518.33	23,201,827.06	0.00	86,650,874.12
24	LAGOS	65,206,097.60	63,449,047.06	1,757,050.53	26,530,763.80	0.00	70,209,012.40
25	NASSARAWA	44,887,800.10	43,678,248.60	1,209,551.50	24,951,055.40	0.00	81,053,821.00
26	NIGER	57,656,380.65	56,102,765.60	1,553,615.05	224,464,112.37	0.00	268,466,759.41
27	OGUN	45,221,181.88	44,002,647.03	1,218,534.84	35,163,712.25	0.00	79,253,533.45
28	ONDO	45,310,770.10	44,089,821.21	1,220,948.89	18,373,277.18	0.00	61,569,268.23
29	OSUN	44,392,187.73	43,195,991.05	1,196,196.68	40,654,735.01	0.00	93,777,316.85
30	OYO	54,593,668.72	53,122,581.84	1,471,086.88	29,917,770.55	0.00	79,376,644.84
31	PLATEAU	50,828,504.65	49,458,874.29	1,369,630.36	3,992,640.70	0.00	55,071,954.71
32	RIVERS	52,493,818.10	51,079,314.02	1,414,504.08	12,423,091.31	0.00	64,621,513.12
33	SOKOTO	53,643,916.56	52,198,421.80	1,445,494.76	6,836,961.89	0.00	52,460,563.45
34	TARABA	46,887,024.37	45,623,601.55	1,263,422.81	3,534,661.31	0.00	50,566,737.84
35	YOBE	48,334,503.26	47,032,076.52	1,302,426.73	35,958,574.43	0.00	83,090,815.54
36	ZAMFARA	48,437,441.64	47,132,241.11	1,305,200.52	59,232,311.03	0.00	59,232,311.03
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00
42	SOKO DERIVATIO	1,845,774,040.96	1,796,037,614.71	49,736,426.25	1,032,205,525.70	0.00	2,828,243,140.41

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FEDERATION ACCOUNT: May, 2021

		STATE GOVERNMENTS				LOCAL GOVERNMENT COUNCILS			
1	2	3	4	5	6	7	8	9	SNO
S/NO	STATES	NO OF LG/GOV	GROSS ALLOCATION	TOTAL DERIVATION	TOTAL NET 4+5	LGCS GROSS ALLOCATION	LGCS NET ALLOCATION	TOTAL PAID 6 + 8	
1	ABIA	17	45,578,317.20	8,188,958.09	52,539,117.04	29,536,327.92	28,676,046.52	81,215,163.56	1
2	ADAMAWA	21	48,487,491.56	6,003,729.96	53,184,672.35	37,255,838.52	36,170,717.00	89,355,389.35	2
3	AKWA IBOM	31	48,938,082.01	2,416,880.12	50,036,271.30	49,622,587.65	48,177,269.56	98,213,540.86	3
4	ANAMBRA	21	48,396,655.96	4,652,469.44	51,745,023.89	37,457,173.02	36,366,187.39	88,111,211.29	4
5	BAUCHI	20	58,222,798.59	30,182,884.29	86,836,805.08	42,521,303.68	41,282,819.11	128,119,624.19	5
6	BAVELSA	8	43,068,322.16	1,560,490.21	43,468,288.72	17,307,727.02	16,803,618.47	60,271,907.19	6
7	BENUE	23	54,587,637.44	27,298,885.79	80,415,598.87	46,269,759.37	44,922,096.48	125,337,695.35	7
8	BORNO	27	60,475,279.11	3,186,212.07	62,031,977.79	50,235,082.74	48,771,934.70	110,803,912.49	8
9	CROSS RIVER	25	49,422,234.71	5,130,179.68	53,220,677.52	32,384,982.09	31,441,730.18	132,220,289.26	9
10	DELTA	13	43,546,513.19	35,489,652.62	77,862,756.77	41,496,709.83	40,288,067.79	93,508,745.32	10
11	EBONYI	18	45,513,085.45	5,488,048.55	47,837,241.80	25,211,127.52	23,256,565.65	101,121,322.42	11
12	EDO	16	43,521,940.14	3,632,459.07	47,837,241.80	32,299,081.26	30,825,824.85	72,314,064.64	12
13	EKITI	17	48,950,652.39	24,260,443.78	68,872,689.75	22,103,945.01	21,460,140.79	90,332,830.54	13
14	ENUGU	11	45,847,662.01	2,149,670.71	51,393,755.96	45,421,749.93	44,098,786.34	99,999,828.65	14
15	GOMBE	27	50,607,767.61	2,934,460.53	55,901,042.31	51,081,058.78	49,593,260.96	167,971,341.89	15
16	IMO	27	54,433,348.66	27,514,324.95	89,570,836.06	81,325,423.52	78,956,721.87	123,845,913.19	16
17	JIGAWA	23	63,774,999.12	13,888,304.57	89,014,620.02	61,914,429.20	60,111,096.31	101,162,532.73	17
18	KADUNA	44	77,206,736.49	5,514,060.49	82,734,816.88	39,074,650.67	39,210,207.40	251,782,410.83	18
19	KANO	34	59,833,023.48	13,214,058.48	73,225,978.68	63,225,978.68	62,206,759.40	133,914,935.99	19
20	KATSINA	21	51,396,865.68	160,224,821.09	212,572,203.42	28,577,688.67	27,745,328.81	94,962,627.73	20
21	KEBBI	21	53,797,002.15	12,301,046.41	66,650,874.12	48,681,983.72	47,264,061.86	126,870,853.55	21
22	KOCHI	16	43,327,902.51	23,201,827.06	70,209,072.40	25,496,223.79	24,753,615.33	301,152,464.77	22
23	KWARA	20	65,206,097.60	26,530,763.80	91,053,821.00	47,191,543.52	45,817,032.55	110,470,449.59	23
24	LAGOS	13	44,887,800.10	24,951,055.40	69,838,855.50	33,666,276.52	31,216,916.14	103,853,370.40	24
25	NASSARAWA	25	57,656,380.65	224,464,112.37	268,466,759.41	32,153,423.62	42,284,102.17	147,115,412.55	25
26	NIGER	20	45,221,181.88	35,163,712.25	79,253,533.45	43,552,625.23	53,338,095.70	112,812,484.25	26
27	OGUN	18	45,310,770.10	18,373,277.18	61,589,268.23	54,938,238.57	33,435,839.45	96,517,531.25	27
28	ONDO	30	44,392,187.73	40,654,735.01	93,777,316.85	34,438,914.63	41,445,576.57	106,363,623.51	28
29	OSUN	33	54,593,668.72	29,917,770.55	79,376,644.84	42,688,943.87	41,742,110.39	83,746,414.83	29
30	OYO	17	50,828,504.65	3,992,640.70	55,071,954.71	42,994,373.70	31,285,851.39	82,021,919.59	30
31	PLATEAU	23	52,493,818.10	12,423,091.31	64,621,513.12	32,224,426.93	31,455,181.76	111,512,674.98	31
32	RIVERS	23	53,643,916.56	6,836,961.89	52,460,563.45	32,398,837.21	28,421,859.44	71,785,373.28	32
33	SOKOTO	16	46,887,024.37	3,534,661.31	50,566,737.84	29,274,515.22	12,553,062.25	4,209,810,536.00	33
34	TARABA	17	48,334,503.26	35,958,574.43	83,090,815.54	12,929,654.12	1,381,567,395.93	69,078,369.80	34
35	YOBE	14	48,437,441.64	59,232,311.03	59,232,311.03	1,423,014,417.81	0.00	3,569,970,151.09	35
36	ZAMFARA	6	0.00	1,032,205,525.70	2,828,243,140.41	0.00	0.00	91,183,448.13	36
37	FCT ABUJA	0	1,845,774,040.96	0.00	69,078,369.80	40,366,970,151.09	41,447,021.88	3,730,231,969.00	37
38	FCT ABUJA	0	69,078,369.80	0.00	3,569,970,151.09	49,736,426.25	41,447,021.88	7,940,042,505.00	38
39	Federal Government	0	3,569,970,151.09	0.00	3,688,784,947.14	0.00	1,423,014,417.81		39
40	ECOLOGICAL FUNDS DISTRIBUTION	0	3,639,048,520.88	0.00	6,517,028,087.54	1,423,014,417.81	1,423,014,417.81		40
TOTAL		0	5,484,822,561.85	1,032,205,525.70	6,517,028,087.54	1,423,014,417.81	1,423,014,417.81		

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OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

NOMINAL DISTRIBUTION OF \$60,850,976.00 FROM FOREIGN EXCESS CRUDE ACCOUNT

FEDERATION ACCOUNT: May, 2021

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VERIFIARY		EXCESSCRUDE REVENUE	TOTAL SHARE
1	Federal Government	0.0168%	27,888,975.92
			14,145,661.28
2	State Governments	0.0085%	10,905,711.92
3	Local Governments	0.0066%	7,910,626.88
4	13% Derivation Share	0.0048%	60,850,976.00
		100.00%	60,850,976.00
Grand Total			

NOMINAL FGNSHARE

DISTRIBUTION OF FGN SHARE

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	1. Federal Government	48.5	25,676,069.32	529,403.49
2	1.46% Deriv. & Ecology FGN Share	1	529,403.49	264,701.75
3	FCT-ABUJA	0.5	889,397.87	27,888,975.92
4	0.72% STABILIZATION ACCOUNT	1.68		
5	3.0% DEVELOPMENT OF NATURAL RESOU	52.68		

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NOMINAL DISTRIBUTION OF \$60,850,976.00 FROM FOREIGN EXCESS CRUDE
FEDERATION ACCOUNT: May, 2021

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ACCOUNT		STATE GOVERNMENTS				LOCAL GOVERNMENT COUNCILS			
1	2	3	4	5	6	7	8	9	
SINO	STATES	NO OF LGOV 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	349,303.56	106,928.68	456,232.24	226,360.80	226,360.80	682,593.04	1
2	ADAMAWA	21	371,598.92	0.00	371,598.92	285,521.66	285,521.66	657,120.56	2
3	AKWA IBOM	31	375,052.16	1,798,165.82	2,173,217.98	380,298.08	380,298.08	2,553,516.06	3
4	ANAMBRA	21	370,902.77	0.00	370,902.77	287,064.65	287,064.65	657,967.42	4
5	BAUCHI	20	446,208.46	0.00	446,208.46	325,875.19	325,875.19	772,083.65	5
6	BAYELSA	8	330,067.43	1,328,456.26	1,658,523.69	354,602.64	354,602.64	1,791,166.82	6
7	BENUE	23	418,349.27	0.00	418,349.27	384,992.20	384,992.20	848,463.24	7
8	BORNO	27	463,471.04	0.00	463,471.04	318,022.89	318,022.89	826,739.21	8
9	CROSS RIVER	18	375,116.12	0.00	375,116.12	318,022.89	318,022.89	517,328.90	9
10	DELTA	25	378,762.61	2,751,073.72	3,129,836.33	183,596.70	183,596.70	3,447,859.22	10
11	EBONYI	13	333,732.20	0.00	333,732.20	243,330.56	243,330.56	622,375.95	11
12	EDO	18	348,803.63	234,605.02	583,408.65	193,213.29	193,213.29	772,951.91	12
13	EKITI	16	333,543.87	0.00	333,543.87	247,227.46	247,227.46	826,739.21	13
14	ENUGU	17	375,148.49	0.00	375,148.49	169,400.43	169,400.43	520,768.19	14
15	GOMBE	11	351,367.76	0.00	351,367.76	331,339.80	331,339.80	915,989.17	15
16	IMO	27	387,848.31	196,801.06	584,649.37	348,103.65	348,103.65	765,270.48	16
17	JIGAWA	27	417,166.83	0.00	417,166.83	391,475.52	391,475.52	880,234.95	17
18	KADUNA	23	488,759.47	0.00	488,759.47	623,262.58	623,262.58	1,214,960.33	18
19	KANO	44	591,697.75	0.00	591,697.75	474,500.41	474,500.41	933,049.33	19
20	KATSINA	34	458,548.92	0.00	458,548.92	299,460.69	299,460.69	693,356.50	20
21	KEBBI	21	393,895.81	0.00	393,895.81	309,514.56	309,514.56	721,804.56	21
22	KOGI	16	412,290.00	0.00	412,290.00	219,013.97	219,013.97	551,070.78	22
23	KWARA	20	332,056.81	0.00	332,056.81	373,089.47	373,089.47	872,816.60	23
24	LAGOS	13	499,727.13	0.00	499,727.13	195,398.21	195,398.21	539,409.77	24
25	MASSARAWA	25	344,011.56	0.00	344,011.56	361,667.02	361,667.02	803,534.56	25
26	NIGER	25	441,867.54	0.00	441,867.54	258,011.94	258,011.94	604,578.48	26
27	OGUN	20	346,566.54	0.00	346,566.54	246,417.72	246,417.72	808,679.42	27
28	ONDO	18	347,253.13	215,008.57	562,261.70	226,417.72	226,417.72	673,992.33	28
29	OSUN	30	340,213.29	0.00	340,213.29	333,779.04	333,779.04	839,431.71	29
30	OYO	33	418,395.50	0.00	418,395.50	421,036.21	421,036.21	853,473.28	30
31	PLATEAU	17	389,539.99	0.00	389,539.99	327,159.95	327,159.95	1,979,456.18	31
32	RIVERS	23	402,302.64	1,249,993.60	1,652,296.24	329,500.70	329,500.70	740,617.48	32
33	SOKOTO	23	411,116.78	0.00	411,116.78	246,961.88	246,961.88	606,295.12	33
34	TARABA	16	359,333.24	0.00	359,333.24	248,298.53	248,298.53	618,724.97	34
35	YOBE	17	370,426.44	0.00	370,426.44	224,354.32	224,354.32	595,569.66	35
36	ZAMFARA	14	371,215.34	0.00	371,215.34	99,090.41	99,090.41	29,594.16	36
37	FCT ABUJA	6	0.00	29,594.16	29,594.16	0.00	0.00	32,962,000.11	37
38	SOLO DERIVATION	0	22,056,288.19	7,910,626.88	22,056,288.19	10,905,711.92	10,905,711.92	529,403.49	38
39	FCT ABUJA	0	0.00	529,403.49	529,403.49	0.00	0.00	27,359,572.43	39
40	IFederal Government	0	27,888,975.92	27,888,975.92	27,888,975.92	10,905,711.92	10,905,711.92	60,850,976.02	40
0			49,945,264.11	35,799,602.80	49,945,264.11	10,905,711.92	10,905,711.92	-0.03	
								60,850,976.00	



OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

NATIONAL DISTRIBUTION OF N2,838,708,491.07 FROM DOMESTIC EXCESS NAIRA ACCOUNT

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FEDERATION ACCOUNT: May 2021

BENEFICIARY		EXCESSCRUDE REVENUE	TOTAL SHARE
1	.1 Federal Government	0.7846%	1,301,025,520.79
2	State Governments	0.3980%	659,897,530.67
3	Local Governments	0.3068%	508,753,335.77
4	13% Derivation Share	0.2226%	369,032,103.84
Grand Total		100.00%	2,838,708,491.07

NOMINAL FGNSHARE

DISTRIBUTION OF FGN SHARE

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	.1 Federal Government	48.5	1,197,793,047.81	1,197,793,047.81
2	1.46% Deriv. & Ecology FGN Share	1	24,696,763.87	24,696,763.87
3	FCT-ABUJA	0.5	12,348,381.94	12,348,381.94
4	0.72% STABILIZATION ACCOUNT	1.68	41,490,563.31	41,490,563.31
5	3.0% DEVELOPMENT OF NATURAL RESOU	52.68	1,301,025,520.79	1,301,025,520.79

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NOMINAL DISTRIBUTION OF N2,838,708,491.07 FROM DOMESTIC EXCESS NAIRA ACCOUNT
FEDERATION ACCOUNT: May, 2021

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1	2	3	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS			9	SNO
			4	5	6	7	8			
S/NO	STATES	NO OF LGOV TS	GROSS ALLOCATION	TOTAL DERIVATION OIL AND GAS	TOTAL NET 4+5	LGCS GROSS ALLOCATION	LGCS NET ALLOCATION	TOTAL PAID 6 + 8		
1	ABIA	17	16,295,070.96	4,988,241.26	21,554,385.50	10,559,770.28	10,369,893.04	31,924,278.54		1
2	ADAMAWA	21	17,335,153.30	0.00	17,623,528.65	13,319,634.63	13,080,131.75	30,703,660.40		2
3	AKWA IBOM	31	17,496,247.51	83,884,744.64	101,672,047.35	17,740,970.63	17,421,966.86	119,094,014.21		3
4	ANAMBRA	21	17,302,677.93	0.00	17,590,513.04	13,391,615.35	13,150,818.17	30,741,331.21		4
5	BAUCHI	20	20,815,701.25	0.00	21,161,976.54	15,202,133.46	14,928,781.00	36,090,757.54		5
6	BAYELSA	8	15,397,702.44	61,972,712.88	77,626,560.61	6,187,824.77	6,076,560.37	83,703,120.92		6
7	BENUE	23	19,516,065.54	0.00	19,840,721.01	16,542,274.01	16,244,824.24	36,085,545.24		7
8	BORNO	27	21,621,003.69	0.00	21,980,675.42	17,959,952.26	17,637,010.94	39,617,696.35		8
9	CROSS RIVER	18	17,499,231.35	0.00	17,790,336.19	11,578,215.55	11,370,025.46	29,160,361.65		9
10	DELTA	25	17,669,340.84	128,338,061.76	146,301,337.26	14,835,822.66	14,569,056.91	160,870,394.17		10
11	EBONYI	13	15,568,664.36	0.00	15,827,653.65	8,564,817.68	8,410,812.06	24,236,465.72		11
12	EDO	18	16,271,749.43	0.00	15,818,722.20	11,351,412.38	11,147,300.47	29,117,694.62		12
13	EKITI	16	15,559,879.05	0.00	16,664,041.77	7,902,559.26	7,760,461.83	24,424,503.61		13
14	ENUGU	17	16,391,366.59	0.00	17,791,871.61	11,533,203.74	11,325,823.01	29,117,694.62		14
15	GOMBE	11	18,093,190.25	9,180,803.18	27,574,978.95	15,457,058.55	15,179,122.24	42,754,101.18		15
16	IMO	27	19,460,904.51	0.00	19,784,642.36	16,239,095.34	15,947,097.07	35,731,739.43		16
17	JIGAWA	23	22,800,713.14	0.00	23,180,009.68	18,262,400.38	17,934,020.69	41,114,030.37		17
18	KADUNA	44	27,602,801.66	0.00	28,061,982.35	22,135,525.82	21,737,502.72	43,484,740.39		18
19	KANO	34	21,391,385.71	0.00	21,747,237.68	13,969,892.80	13,718,697.50	32,399,663.16		19
20	KATSINA	21	18,375,307.05	0.00	19,553,352.38	14,438,907.48	14,179,278.74	33,732,631.12		20
21	KEBBI	21	19,233,399.15	0.00	15,748,196.22	10,217,039.45	10,033,324.92	25,781,521.14		21
22	KOGI	16	15,490,507.10	0.00	16,315,165.12	9,115,360.14	8,951,455.11	40,791,895.31		22
23	KWARA	20	23,312,356.68	0.00	23,700,164.56	17,404,687.75	17,091,730.75	25,266,620.24		23
24	LAGOS	13	16,048,198.64	0.00	20,956,103.18	16,871,828.48	16,568,452.92	28,256,212.30		24
25	NASSARAWA	25	20,613,196.62	0.00	16,436,337.88	12,036,301.44	11,819,874.41	37,787,814.48		25
26	NIGER	20	16,167,388.64	0.00	26,499,086.76	11,495,429.22	11,288,727.72	31,425,894.26		26
27	OGUN	18	16,199,418.04	10,030,186.66	16,135,027.14	15,570,949.52	15,290,867.11	39,131,148.97		27
28	ONDO	30	15,871,008.27	0.00	19,842,913.17	19,641,411.77	19,288,235.80	30,565,545.56		28
29	OSUN	33	19,518,221.83	0.00	18,474,406.06	12,312,533.51	12,091,139.50	32,379,743.96		29
30	OYO	17	18,172,107.73	0.00	17,392,106.28	15,282,067.85	14,987,637.70	34,592,581.95		30
31	PLATEAU	23	18,767,487.33	58,312,416.30	19,497,711.05	15,371,264.52	15,094,870.89	28,355,470.33		31
32	RIVERS	23	19,178,668.29	0.00	17,041,814.10	11,520,814.19	11,313,656.23	28,942,812.53		32
33	SOKOTO	16	16,762,957.39	0.00	17,567,922.69	11,583,169.01	11,374,889.84	27,863,310.59		33
34	TARABA	17	17,280,457.22	0.00	17,605,337.22	10,466,167.51	10,277,973.36	4,539,465.12		34
35	YOBE	14	17,317,259.54	0.00	0.00	4,622,584.69	0.00	1,380,572.72		35
36	ZAMFARA	6	0.00	0.00	1,380,572.72	508,753,335.77	499,605,345.19	1,539,512,568.39		36
37	FCT ABUJA	0	0.00	369,032,103.83	1,039,907,223.20	0.00	0.00	24,696,763.87		37
38	SOKO DERIVATION	0	1,028,929,634.51	0.00	24,696,763.87	0.00	0.00	1,276,328,756.92		38
39	FCT ABUJA	0	0.00	0.00	1,276,328,756.92	0.00	0.00	-1,829,598.11		39
40	Federal Government	0	0.00	0.00	-10,977,388.69	0.00	0.00	9,147,990.57		40
41	ECOLOGICAL FUNDS DISTRIBU	0	1,301,025,520.79	0.00	1,290,047,932.10	0.00	0.00	1,299,195,922.68		41
			0	1,670,057,624.62	2,329,955,155.30	508,753,335.77	508,753,335.77	2,838,708,491.07		
								0.00		



OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

NOMINAL DISTRIBUTION OF ₦67,990,026.62 FROM EXCESS OIL ACCOUNT

FEDERATION ACCOUNT: May, 2021

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ENEFICIARY	AUGMENTATION REVENUE	TOTAL SHARE
1 Federal Government	0.0188%	31,160,917.04
2 State Governments	0.0095%	15,805,233.55
3 Local Governments	0.0073%	12,185,172.57
4 13% Derivation Share	0.0053%	8,838,703.46
Grand Total	100.00%	67,990,026.62

NOMINAL FGNSHARE

DISTRIBUTION OF FCN SHARE

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

NOMINAL DISTRIBUTION OF =N=67,990,026.62 FROM OIL EXCESS REVENUE ACCOUNT FEDERATION ACCOUNT: May, 2021

		STATE GOVERNMENTS				LOCAL GOVERNMENT COUNCILS			
1	2	3	4	5	6	7	8	9	SNO
S/NO	STATES	NO OF L/GOVTS	GROSS ALLOCATION	TOTAL DERIVATION OIL AND GAS	TOTAL NET 4+5	LGS GROSS ALLOCATION	LGS NET ALLOCATION	TOTAL PAID 6 + 8	
1	ABIA	17	390,283.93	119,473.58	509,757.51	252,917.50	252,917.50	762,675.01	1
2	ADAMAWA	21	415,194.99	0.00	415,194.99	319,019.13	319,019.13	734,214.12	2
3	AKWA IBOM	31	419,053.36	2,009,127.05	2,428,180.41	424,914.73	424,914.73	2,853,095.15	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	1,484,311.06	1,853,102.08	148,204.85	148,204.85	2,001,306.93	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	3,073,830.32	3,497,029.45	355,333.41	355,333.41	3,852,362.86	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	262,128.93	651,854.29	271,878.16	271,878.16	923,732.45	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	2,19,889.80	653,240.57	370,212.66	370,212.66	1,023,453.23	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	1,042,514.88	20
21	KEBBI	21	440,107.75	0.00	440,107.75	334,593.49	334,593.49	774,701.24	21
22	KOGI	16	460,659.95	0.00	460,659.95	345,826.88	345,826.88	806,486.83	22
23	KWARA	20	371,013.79	0.00	371,013.79	244,708.74	244,708.74	615,722.53	23
24	LAGOS	13	558,355.24	0.00	558,355.24	416,860.41	416,860.41	975,215.65	24
25	NASSARAWA	25	384,371.08	0.00	384,371.08	218,322.37	218,322.37	602,693.46	25
26	NIGER	20	493,707.54	0.00	493,707.54	404,097.87	404,097.87	897,805.41	26
27	OGUN	18	387,992.94	0.00	387,992.94	288,281.96	288,281.96	675,507.17	27
28	ONDO	30	380,127.19	0.00	380,127.19	275,327.51	275,327.51	653,065.26	28
29	OSUN	33	467,481.75	0.00	467,481.75	372,938.07	372,938.07	837,425.82	29
30	OYO	17	435,240.92	0.00	435,240.92	470,432.28	470,432.28	903,675.20	30
31	PLATEAU	23	449,500.88	0.00	449,500.88	294,898.01	294,898.01	730,138.93	31
32	RIVERS	23	459,349.09	0.00	459,349.09	365,542.43	365,542.43	827,506.50	32
33	SOKOTO	16	401,490.30	0.00	401,490.30	368,157.80	368,157.80	774,648.10	33
34	TARABA	17	413,884.96	0.00	413,884.96	277,428.97	277,428.97	691,313.93	34
35	YOBE	14	414,766.41	0.00	414,766.41	250,675.62	250,675.62	665,442.03	35
36	ZAMFARA	6	0.00	0.00	0.00	110,715.72	110,715.72	110,715.72	37
37	FCT-ABUJA	0	0.00	33,066.16	33,066.16	0.00	0.00	33,066.16	38
38	SOKO DERIVATION	0	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
39	FCT-ABUJA	0	0.00	591,513.23	591,513.23	0.00	0.00	591,513.23	40
40	Federal Government	0	31,160,917.04	30,569,403.81	31,160,917.04	0.00	0.00	31,160,917.04	
	0		55,804,854.05	39,999,620.50	55,804,854.05	12,185,172.57	12,185,172.57	67,990,026.62	