

Office of the Accountant General of the Federation
Federation Account Department
The Accounts for the Month of September, 2021 distributed in October, 2021
₦'Billion

1. The Accounts are placed in the pack on pages 12 to 49
2. The CBN Component Statement with a net balance of is on Page 12
3. The vertical distributions are on pages 17 to 20
4. Detail of the horizontal distributions are on pages 25 to 39
5. The Value Added Tax Statement with net balance of is on page 40
6. The Value Added Tax vertical distribution is on page 41
7. Detail of the horizontal distributions are on pages 46 to 48

	September, 2021	August, 2021	Variance
	₦ 'Billion	₦ 'Billion	₦ 'Billion
a. Statutory	692.282	537.517	154.765
Less: 7% Cost of Collection to Nigerian Customs Service	8.405	10.622	(2.217)
4% Cost of Collection to Federal Inland Rev. Service	6.005	6.455	(0.450)
4% Cost of Collection to DPR	6.489	5.045	1.444
Refund to FIRS on Cost of Collection	0.100	0.100	0.000
0.5% to Police Trust Fund	3.477	2.704	0.773
Refund of 13% Derivation to Oil Producing States	23.920	23.920	0.000
Refund to NCS on Excess Custom Duty	0.122	-	0.122
Refund of WHT and Stamp Duties on Individuals to States	-	11.168	(11.168)
Transfer to Non Oil Revenue as Savings	66.000	-	66.000
Distributable Statutory Revenue (a)	577.764	477.503	100.261