

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

	=N=
<u>Balance as at 31st July, 2021</u>	170,850,058,826.28
GRAND TOTAL	170,850,058,826.28


H.S. YAHAYA
BANKING SERVICES DEPT.


D. ANGYU
BANKING SERVICES DEPT.

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TOTAL VALUE ADDED TAX (VAT)

<i>DESCRIPTION</i>	<u>Sep 2021</u>	<u>Aug 2021</u>	<i>INCREASE/DECREASE</i>
/AT FOR DISTRIBUTION	170,850,058,826.28	178,509,197,845.52	-7,659,139,019.24
/AT DEDUCTIONS AT SOURCE	-11,754,484,047.25	-12,281,432,811.77	526,948,764.52
	<u>159,095,574,779.03</u>	<u>166,227,765,033.75</u>	<u>-7,132,190,254.72</u>

Distribution of Value Added Tax (VAT)

		<u>Sep 2021</u>	<u>Aug 2021</u>	<i>INCREASE/DECREASE</i>
.1Federal Government	15.00%	23,864,336,216.85	24,934,164,755.06	-1,069,828,538.21
State Governments	50.00%	79,547,787,389.52	83,113,882,516.88	-3,566,095,127.36
Local Governments	35.00%	55,683,451,172.66	58,179,717,761.81	-2,496,266,589.15
	<u>100.00%</u>	<u>159,095,574,779.03</u>	<u>166,227,765,033.75</u>	<u>-7,132,190,254.72</u>
FIRS -VAT Cost of Collections	0.00%	5,989,162,778.89	6,263,775,832.74	-274,613,053.85
NCS -IMPORT VAT Cost of Collections	0.00%	844,839,574.16	876,592,081.08	-31,752,506.92
	<u>0.00%</u>	<u>6,834,002,353.05</u>	<u>7,140,367,913.82</u>	<u>-306,365,560.77</u>
ALLOCATION TO NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0.00%	4,920,481,694.20	5,141,064,897.95	-220,583,203.75
	<u>0.00%</u>	<u>4,920,481,694.20</u>	<u>5,141,064,897.95</u>	<u>-220,583,203.75</u>
		170,850,058,826.28	178,509,197,845.52	-7,659,139,019.24

Distribution of FGN Value Added Tax (VAT)

<i>DESCRIPTION</i>		<u>Sep 2021</u>	<u>Aug 2021</u>	<i>INCREASE/DECREASE</i>
.1Federal Government	14	22,273,380,469.06	23,271,887,104.73	-998,506,635
FCT-ABUJA	1	1,590,955,747.79	1,662,277,650.34	-71,321,902
	<u>15.00</u>	<u>23,864,336,216.85</u>	<u>24,934,164,755.06</u>	<u>-1,069,828,538</u>

NON IMPORT VAT COLLECTION FOR THE MONTH

SN	STATE	COLLECTIONS INDICES FOR DERIVATION		COLLECTIONS	
		Sep 2021		Aug 2021	
1	ABIA	159,341,889.12	0.1239	128,216,471.12	1
2	ADAMAWA	251,694,449.30	0.1957	804,422,074.62	2
3	AKWA IBOM	1,486,322,899.26	1.1557	1,174,721,258.24	3
4	ANAMBRA	1,103,844,498.69	0.8583	949,834,505.85	4
5	BAUCHI	133,690,075.31	0.1040	542,953,735.90	5
6	BAYELSA	402,701,023.30	0.3131	867,508,429.24	6
7	BENUE	156,530,808.35	0.1217	310,556,409.24	7
8	BORNO	282,957,304.10	0.2200	609,232,216.97	8
9	CROSS RIVER	233,483,875.91	0.1815	184,400,882.32	9
10	DELTA	948,106,044.61	0.7372	1,247,649,509.22	10
11	EBONYI	449,910,957.76	0.3498	666,587,425.06	11
12	EDO	1,052,444,461.51	0.8183	1,465,972,137.38	12
13	EKITI	210,774,241.47	0.1639	158,702,141.87	13
14	ENUGU	641,551,442.35	0.4988	753,625,234.13	14
15	GOMBE	524,386,954.95	0.4077	574,228,954.24	15
16	IMO	54,451,543.35	0.0423	70,701,863.90	16
17	JIGAWA	672,132,597.43	0.5226	442,979,736.35	17
18	KADUNA	987,726,236.27	0.7680	2,236,603,192.92	18
19	KANO	2,869,853,218.11	2.2315	3,328,395,702.05	19
20	KATSINA	400,581,127.74	0.3115	1,511,861,244.29	20
21	KEBBI	298,673,093.79	0.2322	178,292,924.35	21
22	KOGI	210,279,462.47	0.1635	284,049,713.09	22
23	KWARA	244,386,313.73	0.1900	388,616,676.31	23
24	LAGOS	53,220,542,472.37	41.3820	58,158,203,759.51	24
25	NASSARAWA	130,866,835.23	0.1018	186,036,259.29	25
26	NIGER	530,243,277.28	0.4123	846,445,436.79	26
27	OGUN	1,260,669,839.14	0.9802	1,068,836,533.47	27
28	ONDO	534,656,057.93	0.4157	646,398,228.79	28
29	OSUN	384,590,633.38	0.2990	427,581,474.17	29
30	OYO	6,761,477,013.65	5.2574	5,595,640,123.56	30
31	PLATEAU	295,173,828.22	0.2295	379,085,455.03	31
32	RIVERS	11,699,196,527.66	9.0968	10,035,392,268.56	32
33	SOKOTO	269,417,581.23	0.2095	179,061,812.91	33
34	TARABA	179,100,826.10	0.1393	61,408,896.60	34
35	YOBE	349,339,101.89	0.2716	464,034,991.36	35
36	ZAMFARA	28,986,267.41	0.0225	344,631,400.30	36
37	FCT-ABUJA	39,187,995,337.83	30.4709	37,406,724,712.47	37
		128,608,080,118.20	100.00	134,679,593,791.47	
Grand Total		128,608,080,118.20	100.00	134,679,593,791.47	

VAT INCOME DISTRIBUTION FOR THE YEAR 2021 VAT REVENUE



MONTH	VATACCT	BUDGET	DIFFERENCE	CUMMULATIVE DIFF
01 January	171,357,889,365.00	153,196,000,000.00	18,161,889,365.00	18,161,889,365.00
02 February	157,351,311,374.39	153,196,000,000.00	4,155,311,374.39	22,317,200,739.39
03 March	157,326,674,075.96	153,196,000,000.00	4,130,674,075.96	26,447,874,815.35
04 April	181,712,025,205.21	153,196,000,000.00	28,516,025,205.21	54,963,900,020.56
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
07 July	154,465,144,764.72	153,196,000,000.00	1,269,144,764.72	107,628,839,844.22
08 August	151,134,356,595.53	153,196,000,000.00	-2,061,643,404.47	105,567,196,439.75
09 Septembe	178,509,197,845.52	153,196,000,000.00	25,313,197,845.52	130,880,394,285.27
10 October	170,850,058,826.28	153,196,000,000.00	17,654,058,826.28	148,534,453,111.55
	<u>1,680,494,453,111.55</u>	<u>1,531,960,000,000.00</u>	<u>148,534,453,111.55</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 SEPTEMBER, 2021

S/NO	STATES	ACTUAL COLLECTION =N=	% INDICES FOR DERIVATION
1	ABIA	159,341,889.12	0.12
2	ADAMAWA	251,694,449.30	0.20
3	AKWA IBOM	1,486,322,899.26	1.16
4	ANAMBRA	1,103,844,498.69	0.86
5	BAUCHI	133,690,075.31	0.10
6	BAYELSA	402,701,023.30	0.31
7	BENUE	156,530,808.35	0.12
8	BORNO	282,957,304.10	0.22
9	CROSS RIVER	233,483,875.91	0.18
10	DELTA	948,106,044.61	0.74
11	EBONYI	449,910,957.76	0.35
12	EDO	1,052,444,461.51	0.82
13	EKITI	210,774,241.47	0.16
14	ENUGU	641,551,442.35	0.50
15	GOMBE	524,386,954.95	0.41
16	IMO	54,451,543.35	0.04
17	JIGAWA	672,132,597.43	0.52
18	KADUNA	987,726,236.27	0.77
19	KANO	2,869,853,218.11	2.23
20	KATSINA	400,581,127.74	0.31
21	KEBBI	298,673,093.79	0.23
22	KOGI	210,279,462.47	0.16
23	KWARA	244,386,313.73	0.19
24	LAGOS	53,220,542,472.37	41.38
25	ONDO	534,656,057.93	0.42
26	NASARAWA	130,866,835.23	0.10
27	NIGER	530,243,277.28	0.41
28	OGUN	1,260,669,839.14	0.98
29	OSUN	384,590,633.38	0.30
30	OYO	6,761,477,013.65	5.26
31	PLATEAU	295,173,828.22	0.23
32	RIVERS	11,699,196,527.66	9.10
33	SOKOTO	269,417,581.23	0.21
34	TARABA	179,100,826.10	0.14
35	YOBE	349,339,101.89	0.27
36	ZAMFARA	28,986,267.41	0.02
37	FCT	39,187,995,337.83	30.47
		128,608,080,118.22	100.00

Planning, Research & Statistics Dept:

Revenue Accounting Dept:


Prepared by:	MALA JAMADI AL	Checked by:	M. M. M.	Approved By:	Executive Chairman FIRS
Signature:		Signature:		Signature:	
Date:	11-10-2021	Date:	11/10/21	Date:	13/10/2021
Checked by:	A. J. S. J.	Counter reviewed by:	F. N. Olorunfemi		
Signature:		Signature:			
Date:	11/10/21	Date:	11/10/2021		

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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	37,691,832,558.26	113,442,524,037.27	151,134,356,595.53
AUGUST	43,829,604,054.07	134,679,593,791.45	178,509,197,845.52
SEPTEMBER	42,241,978,708.06	128,608,080,118.22	170,850,058,826.28
OCTOBER			0.00
NOVEMBER			0.00
DECEMBER			0.00
TOTAL	340,779,300,185.76	1,168,357,263,560.79	1,509,136,563,746.55

Prepared by: 

Checked by: 

Authorised by: 

Source: Banking Services Department, CBN, Abuja

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DISTRIBUTION OF VAT TO STATE GOVERNMENTS

<i>SNO STATES</i>	<i>EQUALITY 50%</i>	<i>POPULATION 30%</i>	<i>DERIVATION 20%</i>	<i>GROSS</i> Sep 2021	<i>GROSS</i> Aug 2021			
1 ABIA	1,104,830,380.41	2833999	488,073,282.01	0.1239	28,349,994.86	1,621,253,657.27	1,686,223,559.28	1
2 ADAMAW	1,104,830,380.41	3168101	545,612,561.19	0.19571	44,781,296.26	1,695,224,237.86	1,861,897,796.91	2
3 AKWA IB	1,104,830,380.41	3920208	675,140,952.67	1.1557	264,445,506.34	2,044,416,839.41	2,060,512,620.45	3
4 ANAMBR	1,104,830,380.41	4182032	720,232,464.34	0.85830	196,395,223.08	2,021,458,067.83	2,069,195,094.84	4
5 BAUCHI	1,104,830,380.41	4646465	800,217,439.13	0.10395	23,786,042.50	1,928,833,862.05	2,083,234,678.96	5
6 BAYELSA	1,104,830,380.41	1703358	293,353,501.36	0.31312	71,648,277.82	1,469,832,159.58	1,609,110,773.22	6
7 BENUE	1,104,830,380.41	4219244	726,641,140.90	0.12171	27,849,849.38	1,859,321,370.69	1,966,646,045.72	7
8 BORNO	1,104,830,380.41	4151193	714,921,350.27	0.22002	50,343,561.01	1,870,095,291.69	2,005,441,005.14	8
9 CROSS RI	1,104,830,380.41	2888966	497,539,737.04	0.18155	41,541,284.08	1,643,911,401.52	1,705,715,639.36	9
10 DELTA	1,104,830,380.41	4098391	705,827,753.05	0.73721	168,686,348.81	1,979,344,482.27	2,105,037,668.47	10
11 EBONYI	1,104,830,380.41	2173501	374,321,856.33	0.34983	80,047,835.56	1,559,200,072.30	1,659,373,896.64	11
12 EDO	1,104,830,380.41	3218332	554,263,379.00	0.81833	187,250,165.26	1,846,343,924.67	1,983,987,465.59	12
13 EKITI	1,104,830,380.41	2384212	410,610,651.54	0.16389	37,500,802.17	1,552,941,834.12	1,610,497,949.00	13
14 ENUGU	1,104,830,380.41	3257298	560,974,130.67	0.49884	114,144,373.41	1,779,948,884.48	1,869,267,443.39	14
15 GOMBE	1,104,830,380.41	2353879	405,386,681.15	0.40774	93,298,551.67	1,603,515,613.23	1,676,048,380.70	15
16 IMO	1,104,830,380.41	3934899	677,671,046.92	0.04234	9,687,979.62	1,792,189,406.95	1,874,492,352.92	16
17 JIGAWA	1,104,830,380.41	4348649	748,927,360.15	0.52262	119,585,350.63	1,973,343,091.18	2,012,560,918.91	17
18 KADUNA	1,104,830,380.41	6066562	1,044,787,533.74	0.76801	175,735,544.95	2,325,353,459.10	2,628,193,302.37	18
19 KANO	1,104,830,380.41	9383682	1,616,064,250.92	2.23147	510,602,230.35	3,231,496,861.68	3,411,654,479.29	19
20 KATSINA	1,104,830,380.41	5792578	997,601,818.40	0.31147	71,271,107.51	2,173,703,306.33	2,455,042,490.50	20
21 KEBBI	1,104,830,380.41	3238628	557,758,770.26	0.23224	53,139,703.06	1,715,728,853.73	1,767,590,490.10	21
22 KOGI	1,104,830,380.41	3278487	564,623,315.01	0.16350	37,412,771.45	1,706,866,466.86	1,792,835,347.09	22
23 KWARA	1,104,830,380.41	2371089	408,350,599.33	0.19002	43,481,038.01	1,556,662,017.75	1,647,426,239.24	23
24 LAGOS	1,104,830,380.41	9013534	1,552,317,104.51	41.382	9,468,960,821.82	12,126,108,306.74	12,714,811,705.01	24
25 NASSARA	1,104,830,380.41	1863275	320,894,518.50	0.10176	23,283,733.65	1,449,008,632.56	1,521,430,953.61	25
26 NIGER	1,104,830,380.41	3950249	680,314,634.61	0.41229	94,340,504.35	1,879,485,519.37	2,009,819,802.61	26
27 OGUN	1,104,830,380.41	3728098	642,055,634.64	0.98024	224,297,475.40	1,971,183,490.45	2,007,849,660.77	27
28 ONDO	1,104,830,380.41	3441024	592,615,550.37	0.41573	95,125,623.12	1,792,571,553.91	1,884,003,515.13	28
29 OSUN	1,104,830,380.41	3423535	589,603,582.61	0.29904	68,426,090.20	1,762,860,053.23	1,843,463,341.00	29
30 OYO	1,104,830,380.41	5591589	962,987,352.81	5.25743	1,202,997,150.45	3,270,814,883.67	3,116,745,516.35	30
31 PLATEAU	1,104,830,380.41	3178712	547,439,995.00	0.22951	52,517,116.23	1,704,787,491.65	1,791,122,183.88	31
32 RIVERS	1,104,830,380.41	5185400	893,033,200.27	9.09678	2,081,512,672.00	4,079,376,252.68	3,802,356,189.07	32
33 SOKOTO	1,104,830,380.41	3696999	636,699,743.19	0.20949	47,934,583.21	1,789,464,706.81	1,850,201,748.83	33
34 TARABA	1,104,830,380.41	2300736	396,234,356.66	0.13926	31,865,490.78	1,532,930,227.86	1,578,850,912.10	34
35 YOBE	1,104,830,380.41	2321591	399,826,019.29	0.27163	62,154,162.95	1,566,810,562.66	1,651,407,598.85	35
36 ZAMFARA	1,104,830,380.41	3259846	561,412,949.00	0.02254	5,157,215.95	1,671,400,545.36	1,799,833,751.55	36
<i>Grand Total</i>	<i>39,773,893,694.76</i>	<i>138568341</i>	<i>23,864,336,216.85</i>	<i>69.53</i>	<i>15,909,557,477.90</i>	<i>79,547,787,389.52</i>	<i>83,113,882,516.88</i>	

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS 30.47% 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	
							Sep 2021		Sep 2021	Aug 2021	
1	ABIA	611,510,768.69	338,221,443.89	0.123897261	13,798,054.20	963,530,266.79		0.00	963,530,266.79	1,003,385,871.13	1
2	ADAMAWA	755,395,655.44	378,094,591.64	0.19570656	21,795,233.34	1,155,285,480.42		0.00	1,155,285,480.42	1,253,803,993.58	2
3	AKWA IBO	,115,107,872.32	467,854,226.53	1.155699469	128,706,669.93	1,711,668,768.77		0.00	1,711,668,768.77	1,755,418,309.56	3
4	ANAMBRA	755,395,655.44	499,101,411.62	0.858301047	95,586,328.93	1,350,083,396.00		0.00	1,350,083,396.00	1,392,798,731.30	4
5	BAUCHI	719,424,433.76	554,528,812.92	0.103951536	11,576,760.61	1,285,530,007.29		0.00	1,285,530,007.29	1,377,973,752.98	5
6	BAYELSA	287,769,773.50	203,285,958.19	0.313122646	34,871,499.13	525,927,230.82		0.00	525,927,230.82	588,019,884.91	6
7	BENUE	827,338,098.82	503,542,449.31	0.121711488	13,554,631.43	1,344,435,179.56		0.00	1,344,435,179.56	1,417,374,597.54	7
8	BORNO	971,222,985.57	495,420,954.75	0.220015184	24,502,409.51	1,491,146,349.83		0.00	1,491,146,349.83	1,585,028,969.49	8
9	CROSS RIV	647,481,990.38	344,781,438.48	0.181546817	20,218,306.64	1,012,481,735.51		0.00	1,012,481,735.51	1,052,677,922.00	9
10	DELTA	899,280,542.19	489,119,340.43	0.737205659	82,100,310.64	1,470,500,193.26		0.00	1,470,500,193.26	1,558,434,746.61	10
11	EBONYI	467,625,881.94	259,394,815.07	0.349831019	38,959,596.98	765,980,293.99		0.00	765,980,293.99	817,204,046.39	11
12	EDO	647,481,990.38	384,089,371.93	0.818334634	91,135,393.25	1,122,706,755.56		0.00	1,122,706,755.56	1,204,472,217.94	12
13	EKITI	575,539,547.00	284,541,958.27	0.163888802	18,251,788.18	878,333,293.45		0.00	878,333,293.45	912,350,036.32	13
14	ENUGU	611,510,768.69	388,739,739.41	0.498842251	55,554,516.30	1,055,805,024.40		0.00	1,055,805,024.40	1,110,202,464.80	14
15	GOMBE	395,683,438.57	280,921,889.57	0.407740287	45,408,772.72	722,014,100.86		0.00	722,014,100.86	756,549,061.08	15
16	IMO	971,222,985.57	469,607,512.69	0.042339131	4,715,177.85	1,445,545,676.11		0.00	1,445,545,676.11	1,511,530,791.65	16
17	JIGAWA	971,222,985.57	518,986,190.10	0.522620816	58,202,661.35	1,548,411,837.02		0.00	1,548,411,837.02	1,595,286,871.36	17
18	KADUNA	827,338,098.82	724,009,203.64	0.768012582	85,531,182.18	1,636,878,484.63		0.00	1,636,878,484.63	1,814,129,890.11	18
19	KANO	,582,733,754.26	1,119,888,353.90	2.231471938	248,512,117.43	2,951,134,225.59		0.00	2,951,134,225.59	3,111,343,725.78	19
20	KATSINA	,223,021,537.38	691,310,792.64	0.311474308	34,687,928.86	1,949,020,258.88		0.00	1,949,020,258.88	2,130,771,694.33	20
21	KEBBI	755,395,655.44	386,511,582.53	0.232235092	25,863,302.86	1,167,770,540.84		0.00	1,167,770,540.84	1,208,502,491.90	21
22	KOGI	755,395,655.44	391,268,524.41	0.163504083	18,208,943.28	1,164,873,123.14		0.00	1,164,873,123.14	1,222,609,778.94	22
23	KWARA	575,539,547.00	282,975,803.86	0.190024074	21,162,392.53	879,677,743.40		0.00	879,677,743.40	930,577,650.27	23
24	LAGOS	719,424,433.76	1,075,713,323.84	41.38195860	4,608,580,542.40	6,403,718,300.00		0.00	6,403,718,300.00	6,900,320,638.95	24
25	NASSARAW	467,625,881.94	222,371,130.29	0.101756309	11,332,284.91	701,329,297.14		0.00	701,329,297.14	737,002,316.23	25
26	NIGER	899,280,542.19	471,439,446.70	0.412293906	45,915,895.20	1,416,635,884.09		0.00	1,416,635,884.09	1,505,299,350.74	26
27	OGUN	719,424,433.76	444,927,005.45	0.980241551	109,166,465.07	1,273,517,904.28		0.00	1,273,517,904.28	1,308,893,356.71	27
28	ONDO	647,481,990.38	410,666,378.41	0.415725091	46,298,015.60	1,104,446,384.39		0.00	1,104,446,384.39	1,161,431,747.14	28
29	OSUN	,079,136,650.63	408,579,167.08	0.299040801	33,303,247.72	1,521,019,065.43		0.00	1,521,019,065.43	1,591,351,370.01	29
30	OYO	,187,050,315.70	667,323,914.10	5.257427844	585,503,453.28	2,439,877,683.08		0.00	2,439,877,683.08	2,420,952,871.08	30
31	PLATEAU	611,510,768.69	379,360,953.32	0.229514217	25,560,287.40	1,016,432,009.42		0.00	1,016,432,009.42	1,068,044,032.89	31
32	RIVERS	827,338,098.82	618,847,598.45	9.096781879	1,013,080,419.22	2,459,266,116.49		0.00	2,459,266,116.49	2,378,047,689.47	32
33	SOKOTO	827,338,098.82	441,215,519.08	0.20948729	23,329,950.52	1,291,883,568.42		0.00	1,291,883,568.42	1,340,892,807.64	33
34	TARABA	575,539,547.00	274,579,578.87	0.139260944	15,509,059.92	865,628,185.80		0.00	865,628,185.80	893,535,180.80	34
35	YOBE	611,510,768.69	277,068,502.90	0.271630757	30,250,676.01	918,829,947.61		0.00	918,829,947.61	968,505,257.74	35
36	ZAMFARA	503,597,103.63	389,043,828.52	0.02253845	2,510,037.32	895,150,969.47		0.00	895,150,969.47	962,432,861.64	36
37	FCT-ABUJA	215,827,330.13	167,702,638.98	30.47086567	3,393,445,921.82	3,776,975,890.93		0.00	3,776,975,890.93	3,632,560,780.80	37
Grand Total		27,841,725,586.33	16,705,035,351.80	0.1238972613335	11,136,690,234.53	55,683,451,172.66		0.00	55,683,451,172.66	58,179,717,761.81	

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	1,621,253,657.27	0.00	1,621,253,657.27	963,530,266.79	963,530,266.79	1
2	ADAMAWA	1,695,224,237.86	0.00	1,695,224,237.86	1,155,285,480.42	1,155,285,480.42	2
3	AKWA IBOM	2,044,416,839.41	0.00	2,044,416,839.41	1,711,668,768.77	1,711,668,768.77	3
4	ANAMBRA	2,021,458,067.83	0.00	2,021,458,067.83	1,350,083,396.00	1,350,083,396.00	4
5	BAUCHI	1,928,833,862.05	0.00	1,928,833,862.05	1,285,530,007.29	1,285,530,007.29	5
6	BAYELSA	1,469,832,159.58	0.00	1,469,832,159.58	525,927,230.82	525,927,230.82	6
7	BENUE	1,859,321,370.69	0.00	1,859,321,370.69	1,344,435,179.56	1,344,435,179.56	7
8	BORNO	1,870,095,291.69	0.00	1,870,095,291.69	1,491,146,349.83	1,491,146,349.83	8
9	CROSS RIVE	1,643,911,401.52	0.00	1,643,911,401.52	1,012,481,735.51	1,012,481,735.51	9
10	DELTA	1,979,344,482.27	0.00	1,979,344,482.27	1,470,500,193.26	1,470,500,193.26	10
11	EBONYI	1,559,200,072.30	0.00	1,559,200,072.30	765,980,293.99	765,980,293.99	11
12	EDO	1,846,343,924.67	0.00	1,846,343,924.67	1,122,706,755.56	1,122,706,755.56	12
13	EKITI	1,552,941,834.12	0.00	1,552,941,834.12	878,333,293.45	878,333,293.45	13
14	ENUGU	1,779,948,884.48	0.00	1,779,948,884.48	1,055,805,024.40	1,055,805,024.40	14
15	GOMBE	1,603,515,613.23	0.00	1,603,515,613.23	722,014,100.86	722,014,100.86	15
16	IMO	1,792,189,406.95	0.00	1,792,189,406.95	1,445,545,676.11	1,445,545,676.11	16
17	JIGAWA	1,973,343,091.18	0.00	1,973,343,091.18	1,548,411,837.02	1,548,411,837.02	17
18	KADUNA	2,325,353,459.10	0.00	2,325,353,459.10	1,636,878,484.63	1,636,878,484.63	18
19	KANO	3,231,496,861.68	0.00	3,231,496,861.68	2,951,134,225.59	2,951,134,225.59	19
20	KATSINA	2,173,703,306.33	0.00	2,173,703,306.33	1,949,020,258.88	1,949,020,258.88	20
21	KEBBI	1,715,728,853.73	0.00	1,715,728,853.73	1,167,770,540.84	1,167,770,540.84	21
22	KOGI	1,706,866,466.86	0.00	1,706,866,466.86	1,164,873,123.14	1,164,873,123.14	22
23	KWARA	1,556,662,017.75	0.00	1,556,662,017.75	879,677,743.40	879,677,743.40	23
24	LAGOS	12,126,108,306.74	1,000,000,000.00	11,126,108,306.74	6,403,718,300.00	6,403,718,300.00	24
25	NASSARAWA	1,449,008,632.56	0.00	1,449,008,632.56	701,329,297.14	701,329,297.14	25
26	NIGER	1,879,485,519.37	0.00	1,879,485,519.37	1,416,635,884.09	1,416,635,884.09	26
27	OGUN	1,971,183,490.45	0.00	1,971,183,490.45	1,273,517,904.28	1,273,517,904.28	27
28	ONDO	1,792,571,553.91	0.00	1,792,571,553.91	1,104,446,384.39	1,104,446,384.39	28
29	OSUN	1,762,860,053.23	0.00	1,762,860,053.23	1,521,019,065.43	1,521,019,065.43	29
30	OYO	3,270,814,883.67	0.00	3,270,814,883.67	2,439,877,683.08	2,439,877,683.08	30
31	PLATEAU	1,704,787,491.65	0.00	1,704,787,491.65	1,016,432,009.42	1,016,432,009.42	31
32	RIVERS	4,079,376,252.68	0.00	4,079,376,252.68	2,459,266,116.49	2,459,266,116.49	32
33	SOKOTO	1,789,464,706.81	0.00	1,789,464,706.81	1,291,883,568.42	1,291,883,568.42	33
34	TARABA	1,532,930,227.86	0.00	1,532,930,227.86	865,628,185.80	865,628,185.80	34
35	YOBE	1,566,810,562.66	0.00	1,566,810,562.66	918,829,947.61	918,829,947.61	35
36	ZAMFARA	1,671,400,545.36	0.00	1,671,400,545.36	895,150,969.47	895,150,969.47	36
37	FCT-ABUJA	0.00	0.00	0.00	3,776,975,890.93	3,776,975,890.93	37
Grand Total		79,547,787,389.52	1,000,000,000.00	78,547,787,389.52	55,683,451,172.66	55,683,451,172.66	

GROSS SUMMARY OF STATUTORY REVENUE ALLOCATION AND VAT

GRANDSUM

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 LGGOVT	TOTAL PAID (5+6+8+9)	SNO

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1	ABIA	17	4,008,225,627.83	3,051,344,004.66	1,621,253,657.27	2,240,218,544.83	2,152,553,974.41	963,530,266.79	7,788,681,903.13	1
2	ADAMAWA	21	3,677,592,492.02	2,968,688,230.21	1,695,224,237.86	2,825,714,170.56	2,715,722,097.34	1,155,285,480.42	8,534,920,045.84	2
3	AKWA IBOM	31	14,804,014,482.31	13,407,632,471.10	2,044,416,839.41	3,763,685,228.44	3,613,188,029.50	1,711,668,768.77	20,776,906,108.79	3
4	ANAMBRA	21	3,670,702,955.45	3,051,811,594.56	2,021,458,067.83	2,840,994,629.52	2,730,547,785.65	1,350,083,386.00	9,153,900,834.04	4
5	BAUCHI	20	4,415,978,638.38	2,987,521,185.66	1,928,833,862.05	3,225,079,749.94	3,104,774,227.59	1,285,530,007.29	9,306,659,282.59	5
6	BEAUFELSA	8	13,933,075,538.52	11,279,167,900.72	1,468,832,159.56	1,312,725,506.89	1,263,942,319.11	525,927,230.82	14,538,869,610.24	6
7	BEUWE	23	4,140,265,440.15	2,808,152,556.71	1,859,321,370.68	3,509,385,909.44	3,237,305,452.54	1,344,435,179.56	9,249,214,559.50	7
8	BORNO	27	4,586,820,749.62	3,875,904,434.70	1,870,095,291.68	3,810,141,418.57	3,663,565,358.85	1,491,146,349.83	10,900,711,435.07	8
9	CROSS RIVER	18	3,712,401,080.03	1,823,602,068.03	1,643,911,401.52	2,456,278,168.70	2,322,450,775.31	1,012,481,735.51	6,802,445,980.36	9
10	DELTA	25	20,702,685,416.03	18,967,170,434.00	1,979,344,482.27	3,147,366,188.94	3,022,733,319.94	1,470,500,183.26	25,433,748,429.48	10
11	EBONYI	13	3,302,838,005.87	2,659,237,710.43	1,559,200,072.30	1,816,996,288.55	1,698,001,218.70	765,980,283.99	6,882,419,295.42	11
12	EDO	18	5,469,280,206.03	4,075,581,614.14	1,846,343,924.67	2,408,162,663.35	2,314,287,958.62	1,122,706,755.56	9,356,920,282.99	12
13	EKITI	16	3,300,974,233.63	1,865,831,959.80	1,552,941,834.12	1,912,168,485.15	1,835,377,328.87	878,333,293.45	6,132,484,416.24	13
14	ENUGU	17	3,712,721,485.31	2,991,607,388.38	1,779,948,884.48	2,446,729,088.12	2,353,049,628.08	1,055,805,024.40	8,180,410,925.35	14
15	GOMBE	11	3,477,371,423.89	2,441,131,803.71	1,603,515,613.23	1,676,500,466.34	1,559,182,659.85	722,014,100.86	6,325,844,177.65	15
16	IMO	27	5,000,717,813.66	3,672,155,922.24	1,792,189,406.95	3,279,161,221.62	3,148,050,604.53	1,445,545,676.11	10,057,941,609.83	16
17	JIGAWA	27	4,128,563,220.67	3,634,756,773.05	1,973,343,091.18	3,445,067,606.78	3,309,124,764.88	1,548,411,837.02	10,465,636,466.13	17
18	KADUNA	23	4,837,092,008.03	3,650,095,656.84	2,325,353,459.10	3,874,304,737.40	3,731,134,075.29	1,636,878,484.63	11,343,461,675.87	18
19	KANO	44	5,855,838,388.58	4,314,364,844.51	3,231,498,861.68	6,168,225,192.05	5,417,887,149.04	2,951,134,225.59	15,914,753,080.83	19
20	KATSINA	34	4,538,108,094.26	2,974,668,008.04	2,173,703,306.33	4,685,974,830.73	4,514,367,891.60	1,949,020,258.88	11,611,759,464.83	20
21	KEBBI	21	3,898,257,493.82	3,353,755,905.50	1,715,728,853.73	2,963,664,180.07	2,849,654,145.41	1,167,770,540.84	9,086,909,445.49	21
22	KOGI	21	4,080,298,749.50	2,867,904,284.12	1,706,866,466.86	3,063,164,014.11	2,759,112,927.26	1,164,873,123.14	8,498,756,801.38	22
23	KWARA	16	3,286,257,214.77	1,943,663,314.45	1,556,662,017.75	2,167,509,390.85	2,083,281,120.81	879,677,743.40	6,463,284,196.41	23
24	LAGOS	20	4,945,635,404.49	71,971,303.44	11,126,108,306.74	3,692,343,985.02	3,558,428,824.76	6,403,718,300.00	21,160,226,734.94	24
25	NASSARAWA	13	3,404,569,535.86	2,824,604,072.67	1,448,008,632.56	1,933,791,956.36	1,774,174,580.01	701,329,297.14	6,749,116,582.38	25
26	NIGER	25	4,373,017,983.70	3,575,404,766.52	1,879,485,519.37	3,579,299,744.06	3,442,084,344.32	1,416,635,884.09	10,313,610,514.31	26
27	OGUN	20	3,429,855,279.81	1,723,062,653.55	1,971,183,490.45	2,553,459,495.96	2,336,938,778.18	1,273,517,904.28	7,304,702,826.47	27
28	ONDO	18	4,815,639,335.06	3,172,663,607.80	1,792,571,553.91	2,438,715,336.29	2,266,773,621.07	1,104,446,384.39	8,366,455,167.16	28
29	OSUN	30	3,366,979,215.07	1,428,071,451.87	1,762,860,053.23	3,303,301,581.58	3,085,503,528.00	1,521,019,065.43	7,797,454,098.53	29
30	OYO	33	4,140,722,890.17	2,565,568,113.43	3,270,814,883.67	4,166,857,207.26	3,918,291,437.62	2,439,877,663.08	12,194,552,117.79	30
31	PLATEAU	17	3,855,149,463.67	1,949,948,605.43	1,704,787,491.65	2,612,061,168.64	2,513,566,230.53	1,016,432,009.42	7,184,734,337.02	31
32	RIVERS	23	13,989,663,486.76	12,900,454,083.08	4,079,368,252.68	3,257,794,623.10	3,113,163,090.53	2,459,266,116.49	22,552,259,542.79	32
33	SOKOTO	23	4,068,687,787.90	2,963,501,545.28	1,789,464,706.81	3,280,980,318.15	3,089,665,018.43	1,291,883,568.42	9,144,514,838.94	33
34	TARABA	16	3,556,203,120.12	2,265,743,711.79	1,532,930,227.86	2,444,100,668.19	2,351,816,341.53	865,628,165.80	7,016,118,466.97	34
35	YOBE	17	3,665,988,908.87	3,020,022,757.60	1,566,810,562.66	2,457,329,027.28	2,363,340,850.57	918,829,947.61	7,869,004,118.43	35
36	ZAMFARA	14	3,673,796,394.79	2,334,460,963.46	1,671,400,545.36	2,220,361,044.02	2,137,230,521.51	895,150,969.47	7,038,242,999.80	36
37	FCT-ABUJA	6	0.00	0.00	0.00	980,665,268.20	944,190,853.93	3,776,975,890.93	4,721,166,744.86	37
38	SOLO DERIVATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38
39	GBETIOKUN DERIVATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39

STATE GOVERNMENTS						LOCAL GOVERNMENT COUNCILS				
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 LGOVTS	TOTAL PAID (5+6+8+9)	SNO
SUB-TOTAL C/F			774	193,825,989,574.63	145,461,227,691.48	78,547,787,389.52	107,930,251,085.05	102,334,462,834.18	55,683,451,172.66	382,026,929,087.84
SUB-TOTAL B/F			774	193,825,989,574.63	145,461,227,691.48	78,547,787,389.52	107,930,251,085.05	102,334,462,834.18	55,683,451,172.66	382,026,929,087.84

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40	TRANSFER TO NON OIL E	0	66,000,000,000.00	66,000,000,000.00	0.00	0.00	0.00	0.00	66,000,000,000.00	40
41	(C) LESS PAYMENTS/JVC	0	46,017,463,696.38	46,017,463,696.38	0.00	0.00	0.00	0.00	46,017,463,696.38	41
42	FCI-ABUJA	6	5,239,332,576.94	5,127,175,857.94	1,590,955,747.79	0.00	0.00	0.00	6,718,131,605.73	42
43	1 Federal Government	0	270,768,707,576.46	209,495,049,765.63	22,273,380,459.06	0.00	0.00	0.00	231,768,430,254.70	43
44	Cost Of Collection - FIRS	0	6,005,293,792.80	6,005,293,792.80	0.00	0.00	0.00	0.00	6,005,293,792.80	44
45	Cost Of Collection - NCS	0	8,405,024,271.93	8,405,024,271.93	0.00	0.00	0.00	0.00	8,405,024,271.93	45
46	Cost Of Collection - FIRS & NCS	0	0.00	0.00	6,834,002,353.05	0.00	0.00	0.00	6,834,002,353.05	46
47	LESS REFUNDS - NCS & F	0	121,588,513.00	121,588,513.00	0.00	0.00	0.00	0.00	121,588,513.00	47
48	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	48
49	Cost of Collection - DPR	0	6,489,022,063.02	6,489,022,063.02	0.00	0.00	0.00	0.00	6,489,022,063.02	49
50	0.05% POLICE COMMISSI	0	3,476,935,584.18	3,476,935,584.18	0.00	0.00	0.00	0.00	3,476,935,584.18	50
51	3%VAT FOR NORTH EAST	0	0.00	0.00	4,920,481,694.20	0.00	0.00	0.00	4,920,481,694.20	51
52	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	52
53	ECOLOGICAL FUNDS DIS	0	0.00	3,772,319,455.40	0.00	0.00	3,143,599,546.17	0.00	6,915,919,001.57	53
54	TOTAL DEDUCTIONS	0	0.00	105,978,256,937.83	1,000,000,000.00	0.00	2,452,188,704.71	0.00	109,430,445,642.54	54
SUB-TOTAL C/F			6	436,543,809,401.10	484,908,571,284.47	36,618,820,264.10	0.00	5,595,788,250.87	0.00	527,123,179,799.45
SUB-TOTAL B/F			6	436,543,809,401.10	484,908,571,284.47	36,618,820,264.10	0.00	5,595,788,250.87	0.00	527,123,179,799.45
GRAND-TOTA			780	630,369,798,975.73	630,369,798,975.96	115,166,607,653.62	107,930,251,085.05	107,930,251,085.05	55,683,451,172.66	909,150,108,887.29

Total-Statutory-for FCN,States and Others

TOTALFUNDS!!!
AS ON PAGE 17!!

Total-Statutory- for LGCS

ACCT BALANCED!!

Total-Statutory-Shared

0.00

Total-VAT-Shared

TOTAL FUNDS SHARED!!:

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

SN	DESCRIPTION	Sep 2020	Aug 2020	VARIANCE
MINERAL REVENUE				
1	Crude Oil Receipts Export	243,095,929.20	4,742,695,836.00	-4,499,599,906.80
2	Domestic Crude Oil Receipts	96,533,555,463.06	47,419,014,669.08	49,114,540,793.98
3	(1) PETROLEUM PROFIT TAX (PPT)	57,492,018,201.38	63,100,277,239.98	-5,608,259,038.60
4	(11) ROYALTY (CRUDE)	55,716,600,157.20	111,256,654,852.80	-55,540,054,695.60
5	(111) RENT	632,492,146.80	141,010,624.80	491,481,522.00
6	(IV) PENALTY FOR GAS FLARED	6,728,727,427.20	5,610,795,652.80	1,117,931,774.40
7	(C) LESS PAYMENTS(JVC CRUDE)	-32,366,343,707.35	-12,538,299,949.82	-19,828,043,757.53
8	(D) MISCELLANEOUS OIL REVENUE	1,161,406,535.30	1,645,012,036.87	-483,605,501.57
9	GAS RECEIPTS (EXPORT)	12,388,319,319.60	10,095,654,916.80	2,292,664,402.80
10	LESS PRE-EXPORT FINANCING COST	-5,000,000,000.00	0.00	-5,000,000,000.00
11	GAS SALES ROYALTY DPR	580,007,415.35	16,083,942,115.80	-15,503,934,700.45
12	ROYALTIES (GAS)	1,130,063,065.20	1,476,096,667.20	-346,033,602.00
13	TRANSFER TO DPR JV ROYALTY	-19,973,721,470.70	-12,301,466,750.65	-7,672,254,720.05
14	LESS REFINERY REHABILITATION	-8,333,333,333.33	0.00	-8,333,333,333.33
15	TRANSFER TO FIRS JV PPT & GAS	-24,959,505,687.01	-14,859,512,240.45	-10,099,993,446.56
16	OVERSTATED REVENUE AUGUST 2020	-14,491,219,893.52	0.00	-14,491,219,893.52
17	DPR JV ROYALTY	19,973,721,470.70	12,301,466,750.65	7,672,254,720.05
18	FIRS JV PPT & GAS	24,959,505,687.01	14,859,512,240.45	10,099,993,446.56
19	LESS FIRS JV CITA	-1,958,738,495.72	-4,567,995,372.58	2,609,256,876.86
20	Cost of Collection - DPR	-2,774,301,962.05	-5,698,897,636.18	2,924,595,674.13
21	0.05% POLICE COMMISSION DED MINERAL REVENUE	-852,283,251.15	-1,222,324,296.45	370,041,045.30
		<u>166,830,065,017.17</u>	<u>237,543,637,357.10</u>	<u>-70,713,572,339.93</u>
NON MINERAL REVENUE				
22	(1) CUSTOMS & EXCISE DUTIES,ETC.	83,416,616,823.45	85,927,826,633.09	-2,511,209,809.64
23	Cost Of Collection - NCS	-5,839,163,177.64	-6,014,947,864.32	175,784,686.68
24	LESS REFUNDS ON COST OF COLLECTION - FIRS	-100,000,000.00	-200,000,000.00	100,000,000.00
25	(B) COMPANIES INCOME TAX ETC.	87,627,830,263.00	201,437,623,134.19	-113,809,792,871.19
26	Cost Of Collection - FIRS	-3,526,222,857.61	-8,116,371,648.07	4,590,148,790.46
27	0.05% POLICE COMMISSION DED NON MINERAL REVENUE	-855,222,235.43	-1,436,827,248.84	581,605,013.41
		<u>160,723,838,815.77</u>	<u>271,597,303,006.05</u>	<u>-110,873,464,190.28</u>
		<u>327,553,903,832.94</u>	<u>509,140,940,363.15</u>	<u>-181,587,036,530.21</u>
OTHER MINERAL REVENUE				
28	EXCESS CRUDE OIL	72,000,000,000.00	0.00	72,000,000,000.00
29	EXCHANGE DIFFERENCE	39,542,039,542.06	0.00	39,542,039,542.06
		<u>111,542,039,542.06</u>	<u>0.00</u>	<u>111,542,039,542.06</u>
OTHER NON-MINERAL REVENUE				
30	OTHER NON-MINERAL REVENUE	45,000,000,000.00	0.00	45,000,000,000.00
		<u>45,000,000,000.00</u>	<u>0.00</u>	<u>45,000,000,000.00</u>
VAT				
31	VAT FOR DISTRIBUTION	141,858,503,858.31	150,230,159,767.74	-8,371,655,909.43
32	Cost Of Collection - FIRS & NCS (VAT)	-5,674,340,154.33	-6,009,206,390.70	334,866,236.37

<i>SN</i>	<i>DESCRIPTION</i>	Sep 2020	Aug 2020	<i>VARIANCE</i>
33	3%VAT FOR NORTH EAST COMMISSION	-4,255,755,115.75	-4,506,904,793.03	251,149,677.28
		<u>131,928,408,588.23</u>	<u>139,714,048,584.01</u>	<u>-7,785,639,995.78</u>
		288,470,448,130.29	139,714,048,584.01	148,756,399,546.28
<u>GRAND TOTAL</u>		616,024,351,963.23	648,854,988,947.16	-32,830,636,983.93

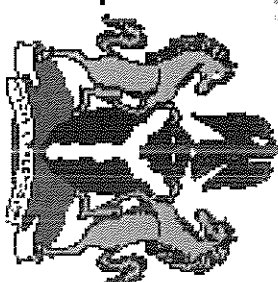
Pages 51 - 54 are relevant pages for Distribution of FOREX Equalization. There will be no Distribution of FOREX Equalization for the Month of October, 2021 (September, 2021 Account).

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OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

Detailed Computation based on the Allocation of Revenues (Fed A/c, etal) Modification Order 2002

FEDERATION ACCOUNT: September, 2021



	Sep 2021
1 EXCHANGE DIFFERENCE	2,883,635,827.80
2 EXCHANGE DIFFERENCE NON MINERAL REVENUE	220,894,642.27
TOTAL FUNDS AVAILABLE FOR DISTRIBUTION	3,104,530,470.07

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BENEFICIARY	EXCHANGE DIFFERENCE REVENUE		NET SHARE		ECOLOGY SHARE	
	MINERAL REVENUE	NON MINERAL REV				
1 .1Federal Government	45.8316%	1,321,616,438.05	52.6800%	116,367,297.55	1,437,983,735.60	0.00
2 State Governments	23.2464%	670,341,519.07	26.7200%	59,023,048.41	709,711,031.24	19,663,536.25
3 Local Governments	17.9220%	516,805,213.06	20.6000%	45,504,296.31	545,931,562.49	16,377,946.87
4 13% Derivation Share	13.0000%	374,872,657.61	0.0000%	0.00	374,872,657.61	0.00
Grand Total	100.00%	2,883,635,827.80	100.00%	220,894,642.27	3,068,498,986.95	36,031,483.12

DISTRIBUTION OF FGN SHARE OF EXCHANGE DIFFERENCE REVENUE

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	.1Federal Government	48.5	1,323,884,039.04	1,323,884,039.04
2	1.46% Deriv. & Ecology FGN Share	1	27,296,578.12	27,296,578.12
3	FCT-ABUJA	1	27,296,578.12	27,296,578.12
4	0.72% STABILIZATION ACCOUNT	0.5	13,648,289.06	13,648,289.06
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	45,858,251.25	45,858,251.25
		52.68	1,437,983,735.60	1,437,983,735.60

21 October 2021

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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 2021 Sep	S/N
1	ABIA	0.01287487	4,826,437.11	0.00303744	0.00	4,826,437.11	1
2	ADAMAWA	0.00000000	0.00	0.00000000	0.00	0.00	2
3	AKWA IBOM	0.23249315	87,155,325.39	0.13375442	0.00	87,155,325.39	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	0.17251219	64,670,103.14	0.26826059	0.00	64,670,103.14	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	0.34109306	127,866,461.15	0.24345791	0.00	127,866,461.15	10
11	EBONYI	0.00000000	0.00	0.00000000	0.00	0.00	11
12	EDO	0.02880481	10,798,133.80	0.06118535	0.00	10,798,133.80	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	0.02572129	9,642,207.59	0.01029795	0.00	9,642,207.59	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	0.02789601	10,457,450.28	0.01938400	0.00	10,457,450.28	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	0.15860463	59,456,539.16	0.26062234	0.00	59,456,539.16	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%	374,872,657.61	100%	0.00	374,872,657.62	

GROSS ALLOCATION OF EXCHANGE GAIN DIFFERENCE TO STATE GOVERNMENTS

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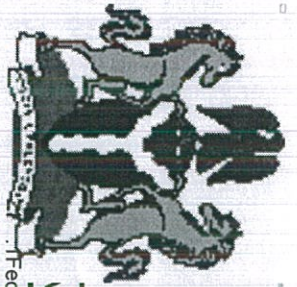
S/NO	STATE	GROSS STATUTORY	STATES SHARE	ECOLOGY	DERIVATV REVENUE	TOTAL DEDUCTION	TOTAL-NET	
1	ABIA	18,010,443.79	17,525,132.43	485,311.36	4,826,437.11	0.00	22,351,569.54	1
2	ADAMAWA	19,160,015.00	18,643,727.17	516,287.83	0.00	0.00	18,643,727.17	2
3	AKWA IBOM	19,338,067.51	18,816,981.86	521,085.65	87,155,325.39	0.00	105,972,307.26	3
4	ANAMBRA	19,124,120.97	18,608,800.34	515,320.62	0.00	0.00	18,608,800.34	4
5	BAUCHI	23,006,958.26	22,387,010.28	619,947.98	0.00	0.00	22,387,010.28	5
6	BAYELSA	17,018,609.79	16,560,024.50	458,585.29	64,670,103.14	0.00	81,230,127.63	6
7	BENUE	21,570,510.63	20,989,269.33	581,241.30	0.00	0.00	20,989,269.33	7
8	BORNO	23,897,034.42	23,253,102.36	643,932.07	0.00	0.00	23,253,102.36	8
9	CROSS RIVER	19,341,365.45	18,820,190.94	521,174.52	0.00	0.00	18,820,190.94	9
10	DELTA	19,529,382.28	19,003,141.44	526,240.84	127,866,461.15	0.00	146,869,602.58	10
11	EBONYI	17,207,588.78	16,743,891.77	463,677.00	0.00	0.00	16,743,891.77	11
12	EDO	17,984,667.22	17,500,050.44	484,616.78	10,798,133.80	0.00	28,236,184.24	12
13	EKITI	17,197,856.65	16,734,443.29	463,413.35	0.00	0.00	16,734,443.29	13
14	ENUGU	19,343,034.75	18,821,815.25	521,219.50	0.00	0.00	18,821,815.25	14
15	GOMBE	18,116,876.40	17,628,697.10	488,179.30	0.00	0.00	17,628,697.10	15
16	IMO	19,997,850.07	19,458,985.85	538,864.22	9,642,207.59	0.00	29,101,193.44	16
17	JIGAWA	21,509,542.84	20,929,944.38	579,598.46	0.00	0.00	20,929,944.38	17
18	KADUNA	25,200,931.22	24,521,864.21	679,067.01	0.00	0.00	24,521,864.21	18
19	KANO	30,508,532.85	29,686,446.64	822,086.21	0.00	0.00	29,686,446.64	19
20	KATSINA	23,643,244.69	23,006,151.27	637,093.42	0.00	0.00	23,006,151.27	20
21	KEBBI	20,309,665.15	19,762,398.72	547,266.43	0.00	0.00	19,762,398.72	21
22	KOGI	21,258,088.12	20,685,265.38	572,822.73	0.00	0.00	20,685,265.38	22
23	KWARA	17,121,183.95	16,659,834.68	461,349.27	0.00	0.00	16,659,834.68	23
24	LAGOS	25,766,436.17	25,072,130.03	694,305.14	0.00	0.00	25,072,130.03	24
25	NASSARAWA	17,737,583.36	17,259,624.52	477,958.83	0.00	0.00	17,259,624.52	25
26	NIGER	22,783,136.07	22,169,219.23	613,916.84	0.00	0.00	22,169,219.23	26
27	OGUN	17,869,320.42	17,387,811.79	481,508.63	0.00	0.00	17,387,811.79	27
28	ONDO	17,904,721.54	17,422,258.99	482,462.56	10,457,450.28	0.00	27,879,709.27	28
29	OSUN	17,541,740.26	17,069,058.63	472,681.62	0.00	0.00	17,069,058.63	29
30	OYO	21,572,893.91	20,991,588.39	581,305.52	0.00	0.00	20,991,588.39	30
31	PLATEAU	20,086,075.14	19,543,860.55	541,214.60	0.00	0.00	19,543,860.55	31
32	RIVERS	20,743,130.03	20,184,183.41	558,946.62	59,456,539.16	0.00	79,640,722.57	32
33	SOKOTO	21,197,595.77	20,626,403.07	571,192.70	0.00	0.00	20,626,403.07	33
34	TARABA	18,527,584.36	18,026,338.07	499,246.29	0.00	0.00	18,026,338.07	34
35	YOBE	19,099,561.10	18,584,902.26	514,658.83	0.00	0.00	18,584,902.26	35
36	ZAMFARA	19,140,237.58	18,624,482.68	515,754.90	0.00	0.00	18,624,482.68	36
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	37
		729,364,567.49	709,711,031.24	19,653,536.25	374,872,657.61	0.00	1,084,513,688.85	1

GROSS SUMMARY Distribution of =N=3,104,530,470.07 Being Distribution of Exchange Gain for the Month of October, 2021.

			STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS		
1	2	3	4	5	6	7	8	9
S/NO	STATES	NO OF LGOVTS	STATES GROSS	NET STAT + MIN REV LESS ECOLOGY	LGCs GROSS REVENUE	LGCs NET STAT. LESS ECOLOGY	TOTAL PAID (5+7)	SNO
1	ABIA	17	22,836,880.90	22,351,569.54	11,671,391.28	11,331,447.84	33,683,017.38	1
2	ADAMAWA	21	19,160,015.00	18,643,727.17	14,721,784.98	14,292,995.12	32,936,722.29	2
3	AKWA IBOM	31	106,493,392.90	105,972,307.25	19,608,552.50	19,037,429.61	125,009,736.86	3
4	ANAMBRA	21	19,124,120.97	18,608,800.35	14,801,343.06	14,370,235.98	32,979,036.33	4
5	BAUCHI	20	23,006,958.26	22,387,010.28	16,802,453.38	16,313,061.53	38,700,071.81	5
6	BAYELSA	8	81,688,712.93	81,230,127.64	6,839,213.55	6,640,013.16	87,870,140.79	6
7	BENUE	23	21,570,510.63	20,989,269.33	18,283,669.77	17,751,135.70	38,740,405.02	7
8	BORNO	27	23,897,034.42	23,253,102.35	19,850,586.19	19,272,413.78	42,525,516.13	8
9	CROSS RIVER	18	19,341,365.45	18,820,190.93	12,797,047.70	12,424,318.16	31,244,509.09	9
10	DELTA	25	147,395,843.43	146,869,602.59	16,397,581.26	15,919,981.80	162,789,584.39	10
11	EBONYI	13	17,207,568.78	16,743,891.78	9,466,431.16	9,190,709.86	25,934,601.64	11
12	EDO	18	28,782,801.02	28,298,184.24	12,546,369.09	12,180,940.86	40,479,125.10	12
13	EKITI	16	17,197,858.65	16,734,443.30	9,962,272.04	9,672,108.78	26,406,552.07	13
14	ENUGU	17	19,343,034.75	18,821,815.25	12,747,297.52	12,376,017.01	31,197,832.26	14
15	GOMBE	11	18,116,876.40	17,628,697.10	8,734,457.16	8,480,055.50	26,108,752.59	15
16	IMO	27	29,640,057.66	29,101,193.44	17,084,214.29	16,586,615.81	45,687,809.25	16
17	JIGAWA	27	21,509,542.84	20,929,944.38	17,948,575.64	17,425,801.59	38,355,745.97	17
18	KADUNA	23	25,200,931.22	24,521,864.21	20,184,872.86	19,596,963.94	44,118,828.15	18
19	KANO	44	30,508,532.85	29,686,446.64	32,136,047.55	31,200,046.17	60,886,492.80	19
20	KATSINA	34	23,643,244.69	23,006,151.27	24,465,720.00	23,753,126.22	46,759,277.49	20
21	KEBBI	21	20,309,665.15	19,762,398.72	15,440,495.45	14,990,772.28	34,753,171.01	21
22	KOGI	21	21,258,088.12	20,685,265.39	15,958,883.04	15,494,061.21	36,179,326.59	22
23	KWARA	16	17,121,183.95	16,659,834.68	11,292,581.36	10,963,671.23	27,623,505.91	23
24	LAGOS	20	25,766,435.17	25,072,130.03	19,236,869.31	18,676,572.14	43,748,702.18	24
25	NASSARAWA	13	17,737,583.36	17,259,624.53	10,074,928.90	9,781,484.37	27,041,108.90	25
26	NIGER	25	22,783,136.07	22,169,219.23	18,647,916.25	18,104,773.06	40,273,992.29	26
27	OGUN	20	17,869,320.42	17,387,811.79	13,303,356.03	12,915,879.64	30,303,691.42	27
28	ONDO	18	28,362,171.82	27,879,709.26	12,705,546.50	12,335,482.04	40,215,191.31	28
29	OSUN	30	17,541,740.26	17,069,058.64	17,209,983.98	16,708,722.31	33,777,780.94	29
30	OYO	33	21,572,893.91	20,991,588.39	21,709,051.99	21,076,749.50	42,068,337.89	30
31	PLATEAU	17	20,085,075.14	19,543,860.54	13,608,666.89	13,212,297.95	32,756,158.49	31
32	RIVERS	23	80,199,669.19	79,640,722.57	16,868,697.03	16,377,375.76	96,018,098.33	32
33	SOKOTO	23	21,197,595.77	20,626,403.07	16,989,388.78	16,494,552.21	37,120,955.28	33
34	TARABA	16	18,527,584.36	18,028,338.07	12,733,603.73	12,362,722.07	30,391,060.14	34
35	YOBE	17	19,099,561.10	18,584,902.27	12,802,522.61	12,429,633.60	31,014,535.87	35
36	ZAMFARA	14	19,140,237.58	18,624,482.68	11,567,935.00	11,231,004.86	29,855,487.53	36
37	FCT-ABUJA	6	0.00	0.00	5,109,201.55	4,960,389.85	4,960,389.85	37
		774	1,104,237,225.12	1,084,583,688.87	562,309,509.37	545,931,562.49	1,630,515,251.36	
38	FCT-ABUJA	6	27,296,578.12	27,296,578.12	0.00	0.00	27,296,578.12	38
39	Federal Government	0	1,410,687,157.48	1,410,687,157.48	0.00	0.00	1,410,687,157.48	39
40	ECOLOGICAL FUNDS DISTRIB	0	0.00	19,653,536.25	0.00	16,377,946.88	36,031,483.13	40
		6	1,437,983,735.60	1,457,637,271.85	0.00	16,377,946.88	1,474,015,218.73	
			2,542,220,960.72	2,542,220,960.72	562,309,509.37	562,309,509.37	3,104,530,470.09	
			TOTALFUNDS!!!: 3,104,530,470.07					0.00

GROSS, NET AND ECOLOGICAL REVENUE ALLOCATION TO STATES AND LGCS

SN	2) STATE	3) GROSS ALLOCATION = 26.72%	4) STATES SHARE = 26.0%	5) STATES ECOLOGICAL FUNDS = 0.72%	6) LGCS GROSS = 20.6%	7) LGCS = 20%	8) LGCS ECOLOGICAL FUNDS = 0.6%	TOTAL ECOLOGICAL FUNDS = 5+8	SN
1	ABIA	22,836,880.90	22,351,569.54	485,311.36	11,671,391.28	11,331,447.84	339,943.44	825,254.79	1
2	ADAMAWA	19,160,015.00	18,643,727.17	516,287.83	14,721,784.98	14,292,995.12	428,789.85	945,077.68	2
3	AKWA IBOM	106,493,392.90	105,972,307.25	521,085.65	19,608,552.50	19,037,429.61	571,122.89	1,092,203.54	3
4	ANAMBRA	19,124,120.97	18,608,800.35	515,320.62	14,801,343.06	14,370,235.98	431,107.08	946,427.70	4
5	BAUCHI	23,006,958.26	22,387,010.28	619,947.98	16,802,453.38	16,313,061.53	489,391.85	1,109,339.82	5
6	BAVELSA	81,688,712.93	81,230,127.64	458,585.29	6,839,213.55	6,640,013.16	199,200.39	657,785.69	6
7	BENUE	21,570,510.63	20,989,269.33	581,241.30	18,233,669.77	17,751,135.70	532,534.07	1,113,775.38	7
8	BORNO	23,897,034.42	23,253,102.35	643,932.07	19,850,586.19	19,272,413.78	578,172.41	1,222,104.48	8
9	CROSS RIVER	19,341,365.45	18,820,190.93	521,174.52	12,797,047.70	12,424,318.16	372,729.54	893,904.06	9
10	DELTA	147,395,843.43	146,969,602.59	526,240.84	16,397,581.26	15,919,981.80	477,599.45	1,003,840.29	10
11	EBONYI	17,207,568.78	16,743,891.78	463,677.00	9,456,431.16	9,190,709.86	275,721.30	739,393.30	11
12	EDO	28,782,801.02	28,298,184.24	484,616.78	12,546,369.09	12,180,940.86	365,428.23	850,045.01	12
13	EKITI	17,197,858.65	16,734,443.30	463,415.35	9,962,272.04	9,672,108.78	290,163.26	753,573.62	13
14	ENUGU	19,343,034.75	18,821,815.25	521,219.50	12,477,297.52	12,376,017.01	371,280.51	892,500.01	14
15	GOMBE	18,116,876.40	17,628,697.10	488,179.30	8,734,457.16	8,480,055.50	254,401.66	742,580.97	15
16	IMO	29,640,057.66	29,101,193.44	538,864.22	17,034,214.29	16,586,615.81	497,598.47	1,036,462.70	16
17	JIGAWA	21,509,542.84	20,929,944.38	579,598.46	17,948,575.64	17,425,801.59	522,774.05	1,102,372.51	17
18	KADUNA	25,200,931.22	24,521,864.21	679,067.01	20,184,872.86	19,596,963.94	587,908.92	1,266,975.93	18
19	KANO	30,508,532.85	29,686,446.64	822,086.21	32,136,047.55	31,200,046.17	936,001.39	1,758,087.60	19
20	KATSINA	23,643,244.69	23,006,151.27	637,093.42	24,455,720.07	23,753,126.22	712,593.79	1,349,887.21	20
21	KEBBI	20,309,665.15	19,762,398.72	547,266.43	15,440,495.45	14,990,772.28	449,723.17	996,993.59	21
22	KOGI	21,258,088.12	20,685,265.39	572,822.73	15,958,883.04	15,494,061.21	464,821.84	1,037,644.57	22
23	KWARA	17,121,183.95	16,659,834.68	461,349.27	11,232,581.36	10,963,671.23	328,910.14	790,253.40	23
24	LAGOS	25,766,435.17	25,072,130.03	694,305.14	19,236,869.31	18,676,572.14	560,297.16	1,254,802.30	24
25	NASSARAWA	17,737,583.36	17,259,624.53	477,958.83	10,074,928.90	9,781,484.37	293,444.53	771,403.36	25
26	NIGER	22,783,136.07	22,169,219.23	613,916.84	18,647,916.25	18,104,773.06	543,143.19	1,157,060.03	26
27	OGUN	17,869,320.42	17,387,811.79	481,508.63	13,303,356.03	12,915,879.64	387,476.39	868,985.02	27
28	ONDO	28,362,171.82	27,879,709.26	482,462.56	12,705,546.50	12,335,482.04	370,064.46	852,527.02	28
29	OSUN	17,541,740.26	17,069,058.64	472,681.62	17,209,983.98	16,708,722.31	501,261.67	973,943.29	29
30	OYO	21,572,893.91	20,991,588.39	581,305.52	21,709,051.99	21,076,749.50	632,302.49	1,213,603.01	30
31	PLATEAU	20,085,075.14	19,543,860.54	541,214.60	13,608,666.89	13,212,297.95	396,368.94	937,563.54	31
32	RIVERS	80,199,669.19	79,640,722.57	558,946.62	16,868,697.03	16,377,375.76	491,321.27	1,050,267.89	32
33	SOKOTO	21,197,595.77	20,626,403.07	571,192.70	16,939,388.78	16,494,552.21	494,836.57	1,066,023.27	33
34	TARABA	18,527,584.36	18,028,338.07	499,246.29	12,733,603.73	12,362,722.07	370,881.66	870,127.95	34
35	YOBE	19,099,661.10	18,584,902.27	514,658.83	12,802,522.61	12,429,633.60	372,889.01	887,547.84	35
36	ZAMFARA	19,140,237.58	18,624,482.68	515,754.90	11,567,935.00	11,231,004.86	336,930.15	852,665.05	36
37	FCT-ABUJA	0.00	0.00	0.00	5,109,201.55	4,960,389.85	148,811.70	148,811.70	37
		<u>1,104,237,225.12</u>	<u>1,084,583,688.87</u>	<u>19,653,536.25</u>	<u>562,309,509.37</u>	<u>545,931,562.49</u>	<u>16,377,946.87</u>	<u>36,031,483.12</u>	



OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

NOMINAL DISTRIBUTION OF = \$ = 60,860,309.41 FROM FOREIGN EXCESS CRUDE ACCOUNT

FEDERATION ACCOUNT: September, 2021

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VEFICIARY	EXCESSCRUDE REVENUE	TOTAL SHARE
.1Federal Government	0.0071%	27,893,253.57
2 State Governments	0.0036%	14,147,830.97
3 Local Governments	0.0028%	10,907,384.65
4 13% Derivation Share	0.0020%	7,911,840.22
Grand Total	100.00%	60,860,309.41

NOMINAL FGNSHARE

DISTRIBUTION OF FGN SHARE

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	.1Federal Government	48.5	25,680,007.56	25,680,007.56
2	1.46% Deriv. & Ecology FGN Share	1	529,484.69	529,484.69
3	FCT-ABUJA	1	529,484.69	529,484.69
4	0.72% STABILIZATION ACCOUNT	0.5	264,742.35	264,742.35
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	889,534.28	889,534.28
		52.68	27,893,253.57	27,893,253.57

NOMINAL DISTRIBUTION OF \$= 60,860,309.41 FROM FOREIGN EXCESS CRUDE ACCOUNT

FEDERATION ACCOUNT: September 2021

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		STATE GOVERNMENTS				LOCAL GOVERNMENT COUNCILS			
1	2	3	4	5	6	7	8	9	
S/NO	STATES	NO OF L/GOV TS	GROSS ALLOCATION	TOTAL DERIVATION OIL AND GAS	TOTAL NET 4+5	LGCS GROSS ALLOCATION	LGCS NET ALLOCATION	TOTAL PAID 6 + 8	SNO
1	ABIA	17	349,357.13	101,863.92	451,221.05	226,395.52	226,395.52	677,616.57	
2	ADAMAWA	21	371,655.91	0.00	371,655.91	285,565.46	285,565.46	657,221.37	
3	AKWA IBOM	31	375,109.68	1,839,448.66	2,214,558.34	380,356.41	380,356.41	2,594,914.75	
4	ANAMBRA	21	370,959.66	0.00	370,959.66	287,108.68	287,108.68	658,068.34	
5	BAUCHI	20	446,276.90	0.00	446,276.90	325,925.17	325,925.17	772,202.07	
6	BAYELSA	8	330,118.06	1,364,888.88	1,695,006.94	132,663.47	132,663.47	1,827,670.42	
7	BENUE	23	418,413.44	0.00	418,413.44	354,657.03	354,657.03	773,070.47	
8	BORNO	27	463,542.13	0.00	463,542.13	385,051.25	385,051.25	848,593.38	
9	CROSS RIVER	18	375,173.65	0.00	375,173.65	248,230.41	248,230.41	623,404.06	
10	DELTA	25	378,820.70	2,698,673.78	3,077,494.48	318,071.67	318,071.67	3,395,566.15	
11	EBONYI	13	333,783.39	0.00	333,783.39	183,624.86	183,624.86	517,408.25	
12	EDO	18	348,857.13	227,899.01	576,756.14	243,367.88	243,367.88	820,124.03	
13	EKITI	16	333,595.03	0.00	333,595.03	193,242.92	193,242.92	526,837.95	
14	ENUGU	17	375,206.03	0.00	375,206.03	247,265.39	247,265.39	622,471.41	
15	GOMBE	11	351,421.66	0.00	351,421.66	169,426.41	169,426.41	520,848.07	
16	IMO	27	387,907.80	203,502.72	591,410.52	331,390.62	331,390.62	922,801.14	
17	JIGAWA	27	417,230.82	0.00	417,230.82	348,157.05	348,157.05	765,387.87	
18	KADUNA	23	488,834.43	0.00	488,834.43	391,535.57	391,535.57	880,370.00	
19	KANO	44	591,788.50	0.00	591,788.50	623,358.18	623,358.18	1,215,146.68	
20	KATSINA	34	458,619.25	0.00	458,619.25	299,506.62	299,506.62	721,915.27	
21	KEBBI	21	393,956.22	0.00	393,956.22	309,562.03	309,562.03	693,462.84	
22	KOGI	21	412,353.23	0.00	412,353.23	219,047.56	219,047.56	551,155.30	
23	KWARA	16	332,107.74	0.00	332,107.74	373,146.69	373,146.69	872,950.47	
24	LAGOS	20	499,803.78	0.00	499,803.78	195,428.18	195,428.18	539,492.51	
25	NASSARAWA	13	344,064.33	0.00	344,064.33	361,722.49	361,722.49	803,657.80	
26	NIGER	25	441,935.31	0.00	441,935.31	258,051.52	258,051.52	604,671.22	
27	OGUN	20	346,619.70	0.00	346,619.70	246,455.52	246,455.52	814,470.66	
28	ONDO	18	347,306.39	220,708.75	568,015.14	246,455.52	246,455.52	814,470.66	
29	OSUN	30	340,265.47	0.00	340,265.47	333,830.23	333,830.23	674,095.70	
30	OYO	33	418,459.67	0.00	418,459.67	421,100.79	421,100.79	839,560.46	
31	PLATEAU	17	389,599.74	0.00	389,599.74	263,973.78	263,973.78	653,573.52	
32	RIVERS	23	402,364.35	1,254,854.49	1,657,218.84	327,210.13	327,210.13	1,984,428.97	
33	SOKOTO	23	411,179.83	0.00	411,179.83	329,551.24	329,551.24	740,731.07	
34	TARABA	16	359,388.35	0.00	359,388.35	246,999.76	246,999.76	606,388.11	
35	YOBE	17	370,483.26	0.00	370,483.26	248,336.61	248,336.61	618,819.87	
36	ZAMFARA	14	371,272.28	0.00	371,272.28	224,388.73	224,388.73	595,661.01	
37	FCI-ABUJA	6	0.00	0.00	0.00	99,105.61	99,105.61	99,105.61	
			22,059,671.17	7,911,840.22	22,059,671.17	10,907,384.65	10,907,384.65	32,967,055.83	
38	FCI-ABUJA	6	0.00	529,484.69	529,484.69	0.00	0.00	529,484.69	
39	FCI-Federal Government	0	0.00	27,893,253.57	27,893,253.57	0.00	0.00	27,893,253.57	
			49,952,924.74	35,805,093.79	49,952,924.74	10,907,384.65	10,907,384.65	60,860,309.39	



OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

IAL DISTRIBUTION OF =N=3,237,047,747.07 FROM DOMESTIC EXCESS NAIRA ACCOUNT

FEDERATION ACCOUNT: September,2021

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ENEFICIARY	EXCESSCRUDE REVENUE	TOTAL SHARE
1 .1Federal Government	0.3802%	1,483,590,775.25
2 State Governments	0.1929%	752,497,067.47
3 Local Governments	0.1487%	580,143,697.23
4 13% Derivation Share	0.1079%	420,816,207.12
Grand Total	100.00%	3,237,047,747.07

NOMINAL FGNSHARE

DISTRIBUTION OF FGN SHARE

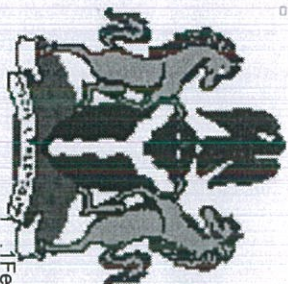
SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	.1Federal Government	48.5	1,365,872,296.88	1,365,872,296.88
2	1.46% Deriv. & Ecology FGN Share	1	28,162,315.40	28,162,315.40
3	FCT-ABUA	1	28,162,315.40	28,162,315.40
4	0.72% STABILIZATION ACCOUNT	0.5	14,081,157.70	14,081,157.70
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	47,312,689.87	47,312,689.87
		52.68	1,483,590,775.25	1,483,590,775.25

NOMINAL DISTRIBUTION OF =N=3,237,047,747.07 FROM DOMESTIC EXCESS NAIRA ACCOUNT

FEDERATION ACCOUNT: September, 2021

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SNO	STATES	NO OF LG/GOV	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	18,581,662.37	5,417,954.38	24,484,928.11	12,041,560.69	11,701,617.26	36,186,545.37	1
2	ADAMAWA	21	19,767,693.34	0.00	20,283,981.17	15,188,700.57	14,759,910.72	35,043,891.89	2
3	AKWA IBOM	31	19,951,392.96	97,836,885.98	118,209,364.59	20,230,456.63	19,659,333.74	137,968,696.33	3
4	ANAMBRA	21	19,730,660.89	0.00	20,245,981.51	15,270,781.92	14,839,674.84	35,085,656.35	4
5	BAUCHI	20	23,736,646.11	0.00	24,356,594.09	17,335,359.38	16,845,967.53	41,202,561.62	5
6	BAYELSA	8	17,558,371.40	72,595,925.48	90,612,882.17	7,056,125.80	6,856,925.40	97,469,807.58	6
7	BENUE	23	22,254,640.16	0.00	22,835,881.46	18,863,553.97	18,331,019.90	41,166,901.37	7
8	BORNO	27	24,654,951.89	0.00	25,298,863.96	20,480,166.66	19,901,994.24	45,200,878.20	8
9	CROSS RIVER	18	19,954,795.50	0.00	20,475,970.02	13,202,918.40	12,830,188.86	33,306,156.86	9
10	DELTA	25	20,148,775.45	143,537,486.94	164,212,503.23	16,917,646.34	16,440,046.85	180,652,550.12	10
11	EBONYI	13	17,753,323.40	0.00	18,217,000.40	9,766,668.14	9,490,946.84	27,707,947.25	11
12	EDO	18	18,555,068.27	12,121,528.79	31,161,213.84	12,944,289.27	12,578,861.04	43,740,074.89	12
13	EKITI	16	17,743,305.30	0.00	18,206,720.65	10,278,235.10	9,988,071.83	28,194,792.49	13
14	ENUGU	17	19,956,517.73	0.00	20,477,737.23	13,151,590.34	12,780,309.83	33,258,047.06	14
15	GOMBE	11	18,691,470.60	0.00	19,179,649.90	9,011,478.89	8,757,077.22	27,936,727.13	15
16	IMO	27	20,632,101.15	10,823,934.86	31,994,900.23	17,626,056.60	17,128,458.13	49,123,358.36	16
17	JIGAWA	27	22,191,738.71	0.00	22,771,337.17	18,517,832.01	17,995,057.96	40,766,396.13	17
18	KADUNA	23	26,000,203.03	0.00	26,679,270.04	20,825,055.55	20,237,146.63	46,916,416.67	18
19	KANO	44	31,476,140.37	0.00	32,298,226.58	33,155,273.26	32,219,271.86	64,517,488.46	19
20	KATSINA	34	24,393,112.98	0.00	25,030,206.40	25,241,673.89	24,529,080.10	49,559,286.50	20
21	KEBBI	21	20,953,805.74	0.00	21,501,072.17	15,930,205.64	15,480,482.47	36,981,554.64	21
22	KOGI	21	21,932,308.86	0.00	22,505,131.59	16,465,034.39	16,000,212.56	38,505,344.15	22
23	KWARA	16	17,664,198.79	0.00	18,125,548.06	11,650,736.46	11,321,826.33	29,447,374.38	23
24	LAGOS	20	26,583,642.49	0.00	27,277,947.63	19,846,985.15	19,286,867.95	46,564,635.62	24
25	NASSARAWA	13	18,300,147.90	0.00	18,778,106.73	10,394,464.98	10,101,020.45	28,879,127.18	25
26	NIGER	25	23,505,725.18	0.00	24,119,642.02	19,239,352.88	18,696,209.69	42,815,851.71	26
27	OGUN	20	18,436,063.13	0.00	18,917,571.76	13,725,284.78	13,337,808.36	32,255,380.16	27
28	ONDO	18	18,472,587.04	11,739,091.86	30,694,141.46	13,108,515.15	12,738,450.65	43,432,592.15	28
29	OSUN	30	18,098,093.45	0.00	18,570,775.07	17,755,815.20	17,254,553.53	35,825,328.60	29
30	OYO	33	22,257,099.03	0.00	22,838,404.55	22,387,575.49	21,765,273.00	44,603,677.56	30
31	PLATEAU	17	20,722,092.65	0.00	21,263,307.25	14,040,278.87	13,643,909.93	34,907,217.18	31
32	RIVERS	23	21,401,018.38	66,743,398.83	88,703,363.83	17,403,704.01	16,912,382.74	105,615,746.56	32
33	SOKOTO	23	21,869,897.94	0.00	22,441,090.64	17,528,223.61	17,033,387.05	39,474,477.69	33
34	TARABA	16	19,115,204.55	0.00	19,614,450.84	13,137,482.24	12,766,580.56	32,381,031.41	34
35	YOBE	17	19,705,322.08	0.00	20,219,990.91	13,208,566.95	12,835,677.94	33,055,658.85	35
36	ZAMFARA	14	19,747,288.66	0.00	20,263,043.56	11,934,823.21	11,597,893.06	31,860,936.63	36
37	FCT ABUJA	6	0.00	0.00	0.00	5,271,244.80	5,122,433.10	5,122,433.10	37
38	FCT ABUJA	6	0.00	0.00	0.00	0.00	0.00	0.00	38
39	Federal Government	0	0.00	0.00	0.00	0.00	0.00	0.00	39
40	ECOLOGICAL FUNDS DISTRIBU	0	0.00	0.00	0.00	0.00	0.00	0.00	40
			1,483,590,775.25	1,483,590,775.25	1,463,937,239.00	580,143,697.23	580,143,697.23	1,480,315,166.87	
			2,656,904,049.85	1,904,406,982.37	2,656,904,049.85	580,143,697.23	580,143,697.23	3,237,047,747.08	



OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

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

FEDERATION ACCOUNT: September, 2021

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BENEFICIARY	AUGMENTATION REVENUE	TOTAL SHARE
1 Federal Government	0.0080%	31,160,917.04
2 State Governments	0.0041%	15,805,233.55
3 Local Governments	0.0031%	12,185,172.57
4 13% Derivation Share	0.0023%	8,838,703.46
Grand Total	100.00%	67,990,026.62

NOMINAL FGNSHARE

DISTRIBUTION OF FGN SHARE

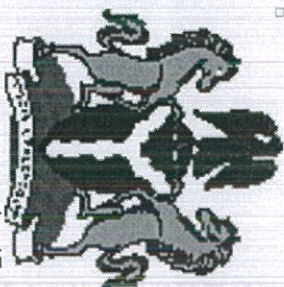
SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	1 Federal Government	48.5	28,688,391.73	28,688,391.73
2	1.46% Deriv. & Ecology FGN Share	1	591,513.23	591,513.23
3	FCT-ABUJA	1	591,513.23	591,513.23
4	0.72% STABILIZATION ACCOUNT	0.5	295,756.62	295,756.62
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	993,742.23	993,742.23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

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

FEDERATION ACCOUNT: September, 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 LESS ECOLOGY	LGCS GROSS ALLOCATION	LGCS NET ALLOCATION LESS ECOLOGY	TOTAL PAID 6 + 8	SNO
1	ABIA	17	390,283.93	113,797.17	504,081.10	252,917.50	252,917.50	756,998.60	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	2,054,938.02	2,473,991.38	424,914.73	424,914.73	2,898,906.11	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	1,524,784.09	1,893,575.11	148,204.85	148,204.85	2,041,779.96	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	3,014,820.39	3,438,019.52	355,333.41	355,333.41	3,793,352.93	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	254,597.13	644,322.49	271,878.16	271,878.16	916,200.64	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	227,342.84	660,693.60	370,212.66	370,212.66	1,030,906.26	16
17	JIGAWA	27	466,108.94	0.00	466,108.94	388,943.26	388,943.26	855,052.20	17
18	KADUNA	23	546,100.84	0.00	546,100.84	437,403.52	437,403.52	983,504.36	18
19	KANO	44	661,115.87	0.00	661,115.87	696,383.89	696,383.89	1,357,499.76	19
20	KATSINA	34	512,345.98	0.00	512,345.98	530,168.91	530,168.91	1,042,514.89	20
21	KEBBI	21	440,107.75	0.00	440,107.75	334,593.49	334,593.49	774,701.24	21
22	KOGI	21	460,659.95	0.00	460,659.95	345,826.88	345,826.88	806,486.83	22
23	KWARA	16	371,013.79	0.00	371,013.79	244,708.74	244,708.74	615,722.53	23
24	LAGOS	20	558,355.24	0.00	558,355.24	416,860.41	416,860.41	975,215.65	24
25	NASSARAWA	13	384,371.08	0.00	384,371.08	218,322.37	218,322.37	602,693.46	25
26	NIGER	25	493,707.54	0.00	493,707.54	404,097.87	404,097.87	897,805.41	26
27	OGUN	20	387,225.81	0.00	387,225.81	288,281.96	288,281.96	675,507.77	27
28	ONDO	18	387,992.94	246,564.53	634,557.48	275,327.51	275,327.51	909,884.99	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	730,136.93	31
32	RIVERS	23	449,500.88	1,401,859.29	1,851,360.17	365,542.43	365,542.43	2,216,902.60	32
33	SOKOTO	23	459,349.09	0.00	459,349.09	368,157.80	368,157.80	827,506.90	33
34	TARABA	16	401,490.30	0.00	401,490.30	275,935.51	275,935.51	677,425.80	34
35	YOBE	17	413,884.96	0.00	413,884.96	277,428.97	277,428.97	691,313.93	35
36	ZAMFARA	14	414,766.41	0.00	414,766.41	250,675.62	250,675.62	665,442.03	36
37	FCT-ABUJA	6	0.00	0.00	0.00	110,715.72	110,715.72	110,715.72	37
774			24,643,937.01	8,838,703.46	24,643,937.01	12,185,172.57	12,185,172.57	36,829,109.58	
38	FCT-ABUJA	6	0.00	591,513.23	591,513.23	0.00	0.00	591,513.23	38
39	Federal Government	0	0.00	30,569,403.81	30,569,403.81	0.00	0.00	30,569,403.81	39
6			31,160,917.04	31,160,917.04	31,160,917.04	0.00	0.00	31,160,917.04	
			55,804,854.05	39,999,620.50	55,804,854.05	12,185,172.57	12,185,172.57	67,990,026.62	



OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

MINIMAL DISTRIBUTION OF =N=230,000,000.00 FROM NON-OIL EXCESS REVENUE ACCOUNT

FEDERATION ACCOUNT: September, 2021

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NEFICIARY

EXCESSCRUDE REVENUE

TOTAL SHARE

1	.1 Federal Government	52.6800%	121,164,000,000.00	121,164,000,000.00
2	State Governments	26.7200%	61,456,000,000.00	61,456,000,000.00
3	Local Governments	20.6000%	47,380,000,000.00	47,380,000,000.00
4	13% Derivation Share	0.0000%	0.00	0.00
Grand Total		100.00%	230,000,000,000.00	230,000,000,000.00

NOMINAL FGNSHARE

DISTRIBUTION OF FGN SHARE

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	.1 Federal Government	48.5	111,550,000,000.00	111,550,000,000.00
2	1.46% Deriv. & Ecology FGN Share	1	2,300,000,000.00	2,300,000,000.00
3	FCT-ABUJA	1	2,300,000,000.00	2,300,000,000.00
4	0.72% STABILIZATION ACCOUNT	0.5	1,150,000,000.00	1,150,000,000.00
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	3,864,000,000.00	3,864,000,000.00
		52.68	121,164,000,000.00	121,164,000,000.00

NOMINAL DISTRIBUTION OF =N= 230,000,000,000.00 FROM NON-OIL EXCESS REVENUE
ACCOUNT FEDERATION ACCOUNT: September,2021

			STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS		
1	2	3	4	5	6	7	8	9
/NO	STATES	NO OF L/GO VTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MIN REVENUE LESS ECOLOGY	LGCs GROSS STATUTORY REVENUE	LGCs NET STATUTORY LESS ECOLOGY	TOTAL PAID (5+7)	SNO
1	ABIA	17	1,517,553,611.53	1,517,553,611.53	983,427,292.97	983,427,292.97	2,500,980,904.50	1
2	ADAMAWA	21	1,614,416,074.46	1,614,416,074.46	1,240,452,385.27	1,240,452,385.27	2,854,868,459.73	2
3	AKWA IBOM	31	1,629,418,716.16	1,629,418,716.16	1,652,209,684.78	1,652,209,684.78	3,281,628,400.94	3
4	ANAMBRA	21	1,611,391,656.01	1,611,391,656.01	1,247,155,921.47	1,247,155,921.47	2,858,547,577.48	4
5	BAUCHI	20	1,938,558,150.13	1,938,558,150.13	1,415,768,767.48	1,415,768,767.48	3,354,326,917.60	5
6	BAYELSA	8	1,433,982,030.36	1,433,982,030.36	576,269,710.22	576,269,710.22	2,010,251,740.58	6
7	BENUE	23	1,817,523,581.96	1,817,523,581.96	1,540,575,535.75	1,540,575,535.75	3,358,099,117.72	7
8	BORNO	27	2,013,555,652.21	2,013,555,652.21	1,672,603,358.16	1,672,603,358.16	3,686,159,010.37	8
9	CROSS RIVER	18	1,629,696,599.46	1,629,696,599.46	1,078,274,704.85	1,078,274,704.85	2,707,971,304.31	9
10	DELTA	25	1,645,538,830.28	1,645,538,830.28	1,381,654,385.99	1,381,654,385.99	3,027,193,216.26	10
11	EBONYI	13	1,449,903,647.45	1,449,903,647.45	797,638,134.68	797,638,134.68	2,247,541,782.13	11
12	EDO	18	1,515,381,686.78	1,515,381,686.78	1,057,152,613.31	1,057,152,613.31	2,572,534,300.09	12
13	EKITI	16	1,449,085,475.27	1,449,085,475.27	839,417,511.92	839,417,511.92	2,288,502,987.18	13
14	ENUGU	17	1,629,837,253.28	1,629,837,253.28	1,074,082,771.81	1,074,082,771.81	2,703,920,025.09	14
15	GOMBE	11	1,526,521,586.00	1,526,521,586.00	735,962,265.41	735,962,265.41	2,262,483,851.41	15
16	IMO	27	1,685,011,760.56	1,685,011,760.56	1,439,509,841.94	1,439,509,841.94	3,124,521,602.50	16
17	JIGAWA	27	1,812,386,457.26	1,812,386,457.26	1,512,340,623.39	1,512,340,623.39	3,324,727,080.66	17
18	KADUNA	23	2,123,421,534.15	2,123,421,534.15	1,700,770,234.60	1,700,770,234.60	3,824,191,768.75	18
19	KANO	44	2,570,638,167.35	2,570,638,167.35	2,707,771,979.23	2,707,771,979.23	5,278,410,146.58	19
20	KATSINA	34	1,992,171,419.45	1,992,171,419.45	2,061,472,897.94	2,061,472,897.94	4,053,644,317.40	20
21	KEBBI	21	1,711,285,188.36	1,711,285,188.36	1,301,010,675.32	1,301,010,675.32	3,012,295,863.68	21
22	KOGI	21	1,791,198,971.63	1,791,198,971.63	1,344,689,830.05	1,344,689,830.05	3,135,888,801.67	22
23	KWARA	16	1,442,624,892.19	1,442,624,892.19	951,508,904.19	951,508,904.19	2,394,133,796.38	23
24	LAGOS	20	2,171,070,697.13	2,171,070,697.13	1,620,891,791.24	1,620,891,791.24	3,791,962,488.37	24
25	NASSARAWA	13	1,494,562,488.16	1,494,562,488.16	848,909,939.25	848,909,939.25	2,343,472,427.41	25
26	NIGER	25	1,919,698,972.11	1,919,698,972.11	1,571,266,815.08	1,571,266,815.08	3,490,965,787.19	26
27	OGUN	20	1,505,662,606.39	1,505,662,606.39	1,120,936,064.75	1,120,936,064.75	2,626,598,671.14	27
28	ONDO	18	1,508,645,492.64	1,508,645,492.64	1,070,564,846.02	1,070,564,846.02	2,579,210,338.66	28
29	OSUN	30	1,478,060,818.04	1,478,060,818.04	1,450,107,151.25	1,450,107,151.25	2,928,167,969.29	29
30	OYO	33	1,817,724,396.67	1,817,724,396.67	1,829,197,027.66	1,829,197,027.66	3,646,921,424.34	30
31	PLATEAU	17	1,692,361,314.39	1,692,361,314.39	1,146,661,449.65	1,146,661,449.65	2,839,022,764.04	31
32	RIVERS	23	1,747,808,785.52	1,747,808,785.52	1,421,350,434.19	1,421,350,434.19	3,169,159,219.71	32
33	SOKOTO	23	1,786,101,907.97	1,786,101,907.97	1,431,519,878.07	1,431,519,878.07	3,217,621,786.04	33
34	TARABA	16	1,561,127,692.54	1,561,127,692.54	1,072,928,937.85	1,072,928,937.85	2,634,056,630.39	34
35	YOBE	17	1,609,322,249.84	1,609,322,249.84	1,078,736,018.33	1,078,736,018.33	2,688,058,268.17	35
36	ZAMFARA	14	1,612,749,636.32	1,612,749,636.32	974,710,104.05	974,710,104.05	2,587,459,740.37	36
37	FCT-ABUJA	6	0.00	0.00	430,499,511.86	430,499,511.86	430,499,511.86	37
774			61,456,000,000.00	61,456,000,000.00	47,380,000,000.00	47,380,000,000.00	108,836,000,000.00	
38	FCT-ABUJA	6	2,300,000,000.00	2,300,000,000.00	0.00	0.00	2,300,000,000.00	38
39	1.Federal Government	0	118,864,000,000.00	118,864,000,000.00	0.00	0.00	118,864,000,000.00	39
6			121,164,000,000.00	121,164,000,000.00	0.00	0.00	121,164,000,000.00	
			182,620,000,000.00	182,620,000,000.00	47,380,000,000.00	47,380,000,000.00	230,000,000,000.00	
TOTALFUNDS!!!: 230,000,000,000.00							0.00	