

# SUMMARY OF STATUTORY REVENUE ALLOCATION -STATES

## SCHEDULE VI

S/N	STATE	GROSS STATUTORY	TOTAL DERIVATION	TOTAL	DEDUCTION	STATE NET	PREV. TOTAL	
						Feb 2021	Jan 2021	
1	ABIA	2,241,654,655.55	535,690,791.81	2,777,345,447.35	519,033,300.03	2,258,312,147.32	2,956,432,974.20	1
2	ADAMAWA	2,384,735,064.26	0.00	2,384,735,064.26	312,417,364.05	2,072,317,700.21	2,732,094,066.19	2
3	AKWA IBOM	2,406,896,219.79	6,049,720,885.45	8,456,617,105.25	998,577,134.18	7,458,039,971.06	9,754,228,703.78	3
4	ANAMBRA	2,380,267,543.87	0.00	2,380,267,543.87	221,190,146.87	2,159,077,396.99	2,726,975,809.60	4
5	BAUCHI	2,863,541,603.59	0.00	2,863,541,603.59	992,300,615.95	1,871,240,987.64	3,280,643,263.36	5
6	BAYELSA	2,118,206,875.79	5,922,151,757.20	8,040,358,633.00	1,998,554,900.40	6,041,803,732.59	6,882,928,912.50	6
7	BENUE	2,684,755,364.24	0.00	2,684,755,364.24	997,024,721.38	1,687,730,642.86	3,075,815,133.41	7
8	BORNO	2,974,324,180.51	0.00	2,974,324,180.51	164,912,005.41	2,809,412,175.09	3,407,562,360.40	8
9	CROSS RIVE	2,407,306,695.17	0.00	2,407,306,695.17	1,549,456,252.13	857,850,443.04	2,757,953,466.59	9
10	DELTA	2,430,708,049.95	13,045,515,779.77	15,476,223,829.72	1,083,978,960.78	14,392,244,868.94	12,258,846,369.99	10
11	EBONYI	2,141,725,496.02	0.00	2,141,725,496.02	297,137,193.73	1,844,588,302.29	2,453,687,877.87	11
12	EDO	2,238,446,396.43	1,336,101,169.96	3,574,547,566.39	444,752,138.96	3,129,795,427.43	3,470,707,146.64	12
13	EKITI	2,140,516,932.81	0.00	2,140,516,932.81	1,005,972,264.42	1,134,544,668.39	2,452,303,276.10	13
14	ENUGU	2,407,514,461.99	0.00	2,407,514,461.99	241,901,828.72	2,165,612,633.27	2,758,191,496.60	14
15	GOMBE	2,254,901,701.04	0.00	2,254,901,701.04	679,590,795.92	1,575,310,905.12	2,583,349,257.37	15
16	IMO	2,489,015,497.71	986,534,386.70	3,475,549,884.41	648,122,357.31	2,827,427,527.10	3,556,568,301.90	16
17	JIGAWA	2,677,167,059.34	0.00	2,677,167,059.34	181,613,450.60	2,495,553,608.75	3,067,121,520.82	17
18	KADUNA	3,136,612,592.50	0.00	3,136,612,592.50	584,718,171.52	2,551,894,420.99	3,593,489,599.90	18
19	KANO	3,797,218,741.92	0.00	3,797,218,741.92	452,754,583.93	3,344,464,157.99	4,350,319,223.44	19
20	KATSINA	2,942,736,456.32	0.00	2,942,736,456.32	248,318,939.96	2,694,417,516.36	3,371,373,588.28	20
21	KEBBI	2,527,825,297.44	0.00	2,527,825,297.44	167,057,002.47	2,360,768,294.98	2,896,026,732.29	21
22	KOGI	2,645,869,960.22	0.00	2,645,869,960.22	418,007,975.61	2,227,861,984.61	3,031,265,706.02	22
23	KWARA	2,130,973,681.08	0.00	2,130,973,681.08	350,066,963.71	1,780,906,717.37	2,441,369,960.35	23
24	LAGOS	3,206,997,564.22	0.00	3,206,997,564.22	3,711,226,381.77	-504,228,817.55	3,674,126,802.10	24
25	NASSARAW	2,207,693,312.54	0.00	2,207,693,312.54	219,193,166.89	1,988,500,145.64	2,529,264,524.83	25
26	NIGER	2,835,683,764.58	0.00	2,835,683,764.58	715,030,174.01	2,120,653,590.56	3,248,727,669.13	26
27	OGUN	2,224,089,854.66	0.00	2,224,089,854.66	1,063,898,109.35	1,160,191,745.32	2,548,049,376.92	27
28	ONDO	2,228,496,025.75	1,066,807,734.59	3,295,303,760.33	1,250,630,099.22	2,044,673,661.12	3,334,891,666.66	28
29	OSUN	2,183,317,866.84	0.00	2,183,317,866.84	1,463,498,457.21	719,819,409.64	2,501,338,567.13	29
30	OYO	2,685,051,997.74	0.00	2,685,051,997.74	953,453,087.08	1,731,598,910.66	3,076,154,974.35	30
31	PLATEAU	2,499,871,892.79	0.00	2,499,871,892.79	1,488,191,605.16	1,011,680,287.64	2,864,001,652.39	31
32	RIVERS	2,581,776,137.14	6,732,232,780.73	9,314,008,917.87	612,376,270.31	8,701,632,647.56	7,866,259,272.65	32
33	SOKOTO	2,638,340,831.50	0.00	2,638,340,831.50	472,977,479.56	2,165,363,351.94	3,022,639,889.17	33
34	TARABA	2,306,020,119.02	0.00	2,306,020,119.02	851,725,612.71	1,454,294,506.31	2,641,913,551.79	34
35	YOBE	2,377,210,720.09	0.00	2,377,210,720.09	229,917,108.69	2,147,293,611.40	2,723,473,730.81	35
36	ZAMFARA	2,382,273,484.79	0.00	2,382,273,484.79	834,079,904.37	1,548,193,580.42	2,729,273,934.61	36
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	37
42	SOKO DERIV	0.00	344,362,764.41	344,362,764.41	0.00	344,362,764.41	159,806,250.80	38
43	GBETIOKUN	0.00	0.00	0.00	0.00	0.00	0.00	39
		<b>90,779,744,099.18</b>	<b>36,019,118,050.62</b>	<b>126,798,862,149.81</b>	<b>28,423,656,524.34</b>	<b>98,375,205,625.46</b>	<b>132,779,176,610.94</b>	



## SUMMARY OF STATUTORY REVENUE ALLOCATION DISTRIBUTION STATES AND LGCS

SN	STATE	GROSS STATUTORY	TOTAL DERIVATION OIL &	ECOLOGY	TOTAL	DEDUCTION	STATE NET	LGCSGROSS	LGCS NET	SN
1	ABIA	2,241,654,655.55	555,690,791.81	60,403,867.96	2,777,345,447.35	458,629,432.07	2,258,312,147.32	1,452,669,845.03	1,184,047,817.41	1
2	ADAMAWA	2,384,735,064.26	0.00	64,259,328.08	2,384,735,064.26	248,158,035.97	2,072,317,700.21	1,832,334,517.41	1,499,404,588.29	2
3	AKWA IBOM	2,406,896,219.79	6,049,720,855.45	64,856,484.96	8,456,617,105.25	933,720,649.22	7,458,039,971.06	2,440,561,904.17	1,956,792,346.37	3
4	ANAMBRA	2,380,267,543.87	0.00	64,138,945.79	2,380,267,543.87	157,051,201.08	2,159,077,396.99	1,842,236,647.41	1,509,018,306.74	4
5	BAUCHI	2,863,541,603.59	0.00	77,161,300.70	2,863,541,603.59	915,139,315.25	1,871,240,987.64	2,091,303,150.47	1,764,142,872.42	5
6	BAVELSA	2,118,206,875.79	5,922,151,757.20	57,077,430.78	8,040,356,633.00	1,941,477,469.62	6,041,803,732.59	851,236,930.91	719,944,207.92	6
7	BENUE	2,684,755,364.24	0.00	72,343,707.42	2,684,755,364.24	924,681,013.96	1,687,730,642.86	2,275,661,486.05	1,903,194,277.08	7
8	BORNO	2,974,324,180.51	0.00	80,146,459.95	2,974,324,180.51	84,765,545.46	2,809,412,175.09	2,470,686,423.35	2,039,289,159.53	8
9	CROSS RIVER	2,407,306,695.17	0.00	64,867,545.68	2,407,306,695.17	1,484,588,706.45	857,850,443.04	1,592,773,720.63	1,306,758,570.81	9
10	DELTA	2,430,708,049.95	13,045,515,779.77	65,498,121.11	15,476,223,829.72	1,018,480,839.67	14,392,244,688.94	2,040,911,084.24	1,648,656,402.33	10
11	EBONYI	2,141,725,496.02	0.00	57,711,166.06	2,141,725,496.02	239,426,027.67	1,844,588,302.29	1,176,231,348.45	959,070,068.78	11
12	EDO	2,238,446,396.43	1,336,101,169.96	60,317,417.87	3,574,547,566.39	384,434,721.09	3,128,795,427.43	1,561,573,218.40	1,276,466,821.08	12
13	EKITI	2,140,516,932.81	0.00	57,678,589.99	2,140,516,932.81	948,293,664.43	1,134,544,668.39	1,239,945,764.84	990,832,011.01	13
14	ENUGU	2,407,514,461.99	0.00	64,873,144.19	2,407,514,461.99	177,028,684.53	2,165,612,633.27	1,586,581,605.80	1,314,059,235.64	14
15	GOMBE	2,254,901,701.04	0.00	60,760,824.28	2,254,901,701.04	618,829,971.64	1,575,310,905.12	1,087,126,824.41	909,026,241.63	15
16	IMO	2,489,015,487.71	986,534,386.70	67,069,279.88	3,475,549,884.41	581,053,077.43	2,827,427,527.10	2,126,372,283.91	1,705,003,587.26	16
17	JIGAWA	2,677,167,059.34	0.00	72,139,232.14	2,677,167,059.34	109,474,218.46	2,495,553,608.75	2,233,954,288.96	1,809,452,135.86	17
18	KADUNA	3,136,612,592.50	0.00	84,519,501.00	3,136,612,592.50	500,198,670.52	2,551,894,420.99	2,512,293,131.15	2,132,933,728.64	18
19	KANO	3,797,218,741.92	0.00	102,320,265.50	3,797,218,741.92	350,434,318.43	3,344,464,157.99	3,999,785,982.71	3,297,540,583.10	19
20	KATSINA	2,942,736,456.32	0.00	78,295,293.73	2,942,736,456.32	169,023,646.23	2,694,417,516.36	3,045,105,150.72	2,503,790,256.83	20
21	KEBBI	2,527,825,297.44	0.00	68,115,052.93	2,527,825,297.44	98,941,949.54	2,360,768,294.98	1,921,788,209.06	1,566,252,832.61	21
22	KOGI	2,645,869,960.22	0.00	71,295,897.13	2,645,869,960.22	346,712,078.48	2,227,861,984.61	1,986,308,882.20	1,648,894,262.84	22
23	KWARA	2,130,973,661.08	0.00	57,421,446.50	2,130,973,661.08	292,645,517.21	1,780,906,717.37	1,405,521,589.92	1,151,586,239.24	23
24	LAGOS	3,206,997,564.22	0.00	86,416,102.03	3,206,997,564.22	3,624,810,279.74	-504,228,817.55	2,394,300,670.74	2,058,315,222.20	24
25	NASSARAWA	2,207,693,312.54	0.00	59,488,741.95	2,207,693,312.54	159,704,424.94	1,986,500,145.64	1,253,967,506.00	1,044,382,632.31	25
26	NIGER	2,835,683,764.58	0.00	76,410,640.36	2,835,683,764.58	638,619,533.65	2,120,653,590.56	2,320,997,126.15	1,920,584,598.36	26
27	OGUN	2,224,089,854.66	0.00	59,930,564.95	2,224,089,854.66	1,003,967,544.40	1,160,191,745.32	1,655,790,957.91	1,341,315,501.01	27
28	ONDO	2,228,496,025.75	1,066,807,734.59	60,049,294.11	3,295,303,760.33	1,190,580,805.11	2,044,673,661.12	1,581,385,100.93	1,295,701,658.49	28
29	OSUN	2,183,317,866.84	0.00	58,831,918.57	2,183,317,866.84	1,404,666,538.64	719,819,409.64	2,142,026,101.72	1,680,264,188.26	29
30	OYO	2,685,051,997.74	0.00	72,351,700.54	2,685,051,997.74	881,101,386.54	1,731,598,910.66	2,701,998,797.16	2,183,989,719.00	30
31	PLATEAU	2,499,871,892.79	0.00	67,361,817.47	2,499,871,892.79	1,420,829,787.69	1,011,680,267.64	1,693,791,215.95	1,418,146,235.78	31
32	RIVERS	2,581,776,137.14	6,732,232,780.73	69,568,818.07	9,314,008,917.87	542,807,452.24	8,701,632,647.56	2,099,548,110.70	1,732,210,407.81	32
33	SOKOTO	2,638,340,831.50	0.00	71,093,016.42	2,638,340,831.50	401,884,463.14	2,165,363,351.94	2,114,569,907.00	1,746,794,676.06	33
34	TARABA	2,306,020,119.02	0.00	62,138,266.68	2,306,020,119.02	799,587,346.03	1,454,294,506.31	1,584,877,219.72	1,325,716,918.66	34
35	YOBE	2,377,210,720.09	0.00	64,056,576.29	2,377,210,720.09	165,860,532.40	2,147,293,611.40	1,593,455,149.93	1,320,732,579.46	35
36	ZAMFARA	2,382,273,484.79	0.00	64,192,998.09	2,382,273,484.79	769,886,906.28	1,548,193,580.42	1,439,793,247.47	1,211,483,546.76	36
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	635,912,449.91	537,516,167.33	37
42	SOKO DERIVATIO	0.00	344,362,764.41	0.00	344,362,764.41	0.00	344,362,764.41	0.00	0.00	42
43	CBETOKUN DERI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43
TOTAL		80,179,744,089.18	36,019,118,050.62	2,441,160,769.14	126,798,862,149.81	25,977,495,755.21	98,375,205,625.46	69,987,377,561.50	57,633,309,604.93	

## GROSS STATUTORY AND ECOLOGICAL REVENUE ALLOCATION TO STATES AND LGCS

SN	2) STATE	3) GROSS STATUTORY = 26.72%	4) STATUTORY = 26.0%	5) STATES ECOLOGICAL FUNDS = 0.72%	6) LGCS GROSS= 20.6%	7) LGCS = 20%	8) LGCS ECOLOGICAL FUNDS = 0.6%	TOTAL ECOLOGICAL FUNDS = 5+8	SN
1	ABIA	2,241,654,655.55	2,181,250,787.58	60,403,867.96	1,452,669,845.03	1,410,359,072.84	42,310,772.19	102,714,640.15	1
2	ADAMAWA	2,384,735,064.26	2,320,475,736.18	64,259,328.08	1,832,334,517.41	1,778,965,550.88	53,368,966.53	117,628,294.61	2
3	AKWA IBOM	2,406,896,219.79	2,342,039,734.83	64,856,484.96	2,440,561,904.17	2,369,477,576.86	71,084,327.31	135,940,812.27	3
4	ANAMBRA	2,380,267,543.87	2,316,128,598.07	64,138,945.79	1,842,236,647.41	1,788,579,269.33	53,657,378.08	117,796,323.87	4
5	BAUCHI	2,863,541,603.59	2,788,380,302.89	77,161,300.70	2,091,303,150.47	2,030,391,408.22	60,911,742.25	138,073,042.94	5
6	BAYELSA	2,118,206,875.79	2,061,129,445.01	57,077,430.78	851,236,930.91	826,443,622.24	24,793,308.67	81,870,739.45	6
7	BENUE	2,664,755,364.24	2,612,411,656.82	72,343,707.42	2,275,661,498.05	2,209,360,093.25	66,281,402.80	138,625,110.22	7
8	BORNO	2,974,324,180.51	2,894,177,720.55	80,146,459.95	2,470,686,423.35	2,398,724,682.86	71,961,740.49	152,108,200.44	8
9	CROSS RIVER	2,407,306,695.17	2,342,439,149.49	64,867,545.68	1,592,773,720.63	1,546,382,253.03	46,391,467.59	111,256,013.27	9
10	DELTA	2,430,708,049.95	2,365,209,928.84	65,498,121.11	2,040,911,084.24	1,981,467,072.08	59,444,012.16	124,942,133.27	10
11	EBONYI	2,141,725,496.02	2,084,014,329.96	57,711,166.06	1,178,231,348.45	1,143,913,930.53	34,317,417.92	92,028,583.98	11
12	EDO	2,238,446,396.43	2,178,128,978.56	60,317,417.87	1,561,573,218.40	1,516,090,503.30	45,482,715.10	105,800,132.97	12
13	EKITI	2,140,516,932.81	2,082,838,332.82	57,678,599.99	1,239,945,764.84	1,203,830,839.65	36,114,925.19	93,793,525.18	13
14	ENUGU	2,407,514,461.99	2,342,641,317.80	64,873,144.19	1,586,581,605.80	1,540,370,491.07	46,211,114.73	111,084,258.92	14
15	GOMBE	2,254,901,701.04	2,194,140,876.76	60,760,824.28	1,087,126,824.41	1,055,462,936.32	31,663,888.09	92,424,712.37	15
16	IMO	2,489,015,497.71	2,421,946,217.83	67,069,279.88	2,126,372,283.91	2,064,439,110.59	61,933,173.32	129,002,453.20	16
17	JIGAWA	2,677,167,059.34	2,605,027,827.21	72,139,232.14	2,233,954,288.96	2,168,887,659.19	65,066,629.78	137,205,861.91	17
18	KADUNA	3,136,612,592.50	3,052,093,091.51	84,519,501.00	2,512,293,131.15	2,439,119,544.81	73,173,586.34	157,693,087.34	18
19	KANO	3,797,218,741.92	3,694,898,476.42	102,320,265.50	3,999,765,982.71	3,883,287,361.86	116,498,620.86	218,818,886.36	19
20	KATSINA	2,942,736,456.32	2,863,441,162.59	79,295,293.73	3,045,105,150.72	2,966,412,767.69	88,692,383.03	167,987,676.76	20
21	KEBBI	2,527,825,297.44	2,459,710,244.52	68,115,052.93	1,921,788,209.06	1,865,813,795.21	55,974,413.86	124,089,466.78	21
22	KOGI	2,645,869,960.22	2,574,574,063.09	71,295,897.13	1,986,308,882.20	1,928,455,225.43	57,853,656.76	129,149,553.89	22
23	KWARA	2,130,973,681.08	2,073,552,234.58	57,421,446.50	1,405,521,589.92	1,364,584,067.88	40,937,522.04	98,358,968.53	23
24	LAGOS	3,206,997,564.22	3,120,581,462.19	86,416,102.03	2,394,300,670.74	2,324,563,758.00	69,736,912.74	156,153,014.77	24
25	NASSARAWA	2,207,693,312.54	2,148,204,570.58	59,486,741.95	1,253,967,506.00	1,217,444,180.58	36,523,325.42	96,012,067.37	25
26	NIGER	2,835,683,764.58	2,759,273,124.21	76,410,640.36	2,320,997,126.15	2,253,395,268.11	67,601,858.04	144,012,498.41	26
27	OGUN	2,224,089,854.66	2,164,159,299.72	59,930,564.95	1,655,790,957.91	1,607,564,036.81	48,226,921.10	108,157,486.05	27
28	ONDO	2,228,496,025.75	2,168,446,731.64	60,049,294.11	1,581,385,100.93	1,535,325,340.71	46,059,760.22	106,109,054.33	28
29	OSUN	2,183,317,866.84	2,124,485,948.28	58,831,918.57	2,142,026,101.72	2,079,636,991.96	62,389,109.76	121,221,028.33	29
30	OYO	2,685,051,997.74	2,612,700,297.20	72,351,700.54	2,701,998,797.16	2,623,299,803.07	78,698,994.09	151,050,694.63	30
31	PLATEAU	2,499,871,892.79	2,432,510,075.32	67,361,817.47	1,683,791,215.95	1,644,457,491.21	49,333,724.74	116,695,542.21	31
32	RIVERS	2,581,776,137.14	2,512,207,319.07	69,568,818.07	2,099,548,110.70	2,038,396,223.98	61,151,886.72	139,720,704.79	32
33	SOKOTO	2,638,340,831.50	2,567,247,815.08	71,093,016.42	2,114,569,907.00	2,052,980,492.23	61,589,414.77	132,682,431.18	33
34	TARABA	2,306,020,119.02	2,243,861,852.34	62,138,266.68	1,584,877,219.72	1,538,715,747.30	46,161,472.42	108,299,739.10	34
35	YOBE	2,377,210,720.09	2,313,154,143.80	64,056,576.29	1,593,455,149.93	1,547,043,834.89	46,411,315.05	110,467,891.34	35
36	ZAMFARA	2,382,273,484.79	2,318,080,486.70	64,192,998.09	1,439,793,247.47	1,397,857,521.82	41,935,725.65	106,128,723.75	36
37	FCT-ABUJA	0.00	0.00	0.00	635,912,449.91	617,390,728.07	18,521,721.84	18,521,721.84	37
		<u>90,779,744,099.18</u>	<u>88,333,583,330.04</u>	<u>2,446,160,769.14</u>	<u>69,987,377,561.50</u>	<u>67,948,910,253.88</u>	<u>2,038,467,307.62</u>	<u>4,484,628,076.76</u>	

**CENTRAL BANK OF NIGERIA, ABUJA**

VALUE ADDED TAX (VAT) ACCOUNT COMPONENT STATEMENT

FOR THE MONTH OF FEBRUARY, 2021

Balance as at 28th February, 2021

$$\frac{11}{11}$$

157,326,674,075.96

GRAND TOTAL

157,326,674,075.96

H.S. Yahaya  
BANKING SERVICES DEPT.

Hussaini Sani Kagara  
BANKING SERVICES DEPT.

FEDERATION ACCOUNT: February,2021

## TOTAL VALUE ADDED TAX (VAT)



DESCRIPTION	Feb 2021	Jan 2021	INCREASE/DECREASE
VAT FOR DISTRIBUTION	157,326,674,075.96	157,351,311,374.39	-24,637,298.43
VAT DEDUCTIONS AT SOURCE	-11,012,867,185.32	-11,014,591,796.21	1,724,610.89
	<u>146,313,806,890.64</u>	<u>146,336,719,578.18</u>	<u>-22,912,687.54</u>

## Distribution of Value Added Tax (VAT)

		Feb 2021	Jan 2021	INCREASE/DECREASE
.1Federal Government	15.00%	21,947,071,033.60	21,950,507,936.73	-3,436,903.13
State Governments	50.00%	73,156,903,445.32	73,168,359,789.09	-11,456,343.77
Local Governments	35.00%	51,209,832,411.72	51,217,851,852.36	-8,019,440.64
	<u>100.00%</u>	<u>146,313,806,890.64</u>	<u>146,336,719,578.18</u>	<u>-22,912,687.54</u>
FIRS -VAT Cost of Collections	0.00%	5,633,517,097.13	5,625,426,263.84	8,090,833.29
NCS -IMPORT VAT Cost of Collections	0.00%	659,549,865.91	668,626,191.14	-9,076,325.23
	<u>0.00%</u>	<u>6,293,066,963.04</u>	<u>6,294,052,454.98</u>	<u>-985,491.94</u>
ALLOCATION TO NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0.00%	4,719,800,222.28	4,720,539,341.23	-739,118.95
	<u>0.00%</u>	<u>4,719,800,222.28</u>	<u>4,720,539,341.23</u>	<u>-739,118.95</u>
		<u>157,326,674,075.96</u>	<u>157,351,311,374.39</u>	<u>-24,637,298.43</u>

## Distribution of FGN Value Added Tax (VAT)

DESCRIPTION		Feb 2021	Jan 2021	INCREASE/DEC
.1Federal Government	14	20,483,932,964.69	20,487,140,740.95	-3,207,77
FCT-ABUJA	1	1,463,138,068.91	1,463,367,195.78	-229,12
	<u>15.00</u>	<u>21,947,071,033.60</u>	<u>21,950,507,936.73</u>	<u>-3,436,90</u>





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

S/NO	STATES	ACTUAL COLLECTION =N=	% INDICES FOR DERIVATION
1	ABIA	353,811,399.45	0.28
2	ADAMAWA	77,429,403.19	0.06
3	AKWA IBOM	270,097,900.26	0.22
4	ANAMBRA	691,655,151.54	0.56
5	BAUCHI	182,490,874.99	0.15
6	BAYELSA	1,431,929,668.50	1.15
7	BENUE	199,246,585.09	0.16
8	BORNO	167,724,111.04	0.13
9	CROSS RIVER	105,083,726.73	0.08
10	DELTA	1,807,249,063.90	1.45
11	EBONYI	899,833,292.42	0.72
12	EDO	1,896,634,969.68	1.53
13	EKITI	242,092,545.08	0.19
14	ENUGU	762,681,304.53	0.61
15	GOMBE	541,008,318.08	0.44
16	IMO	78,178,478.00	0.06
17	JIGAWA	363,967,096.71	0.29
18	KADUNA	818,243,654.69	0.66
19	KANO	3,207,643,888.40	2.58
20	KATSINA	367,243,186.87	0.30
21	KEBBI	184,931,932.74	0.15
22	KOGI	1,238,847,242.61	1.00
23	KWARA	364,590,493.37	0.29
24	LAGOS	46,954,026,565.99	37.76
25	ONDO	808,976,580.60	0.65
26	NASARAWA	167,706,975.75	0.13
27	NIGER	197,570,948.39	0.16
28	OGUN	767,949,043.14	0.62
29	OSUN	122,565,897.93	0.10
30	OYO	7,500,696,041.65	6.03
31	PLATEAU	414,253,488.55	0.33
32	RIVERS	15,541,792,176.28	12.50
33	SOKOTO	567,644,349.17	0.46
34	TARABA	195,950,708.34	0.16
35	YOBE	859,965,986.01	0.69
36	ZAMFARA	78,570,171.40	0.06
37	FCT	33,918,897,559.52	27.28
		124,349,180,780.58	100.00

Planning, Research & Statistics Dept:

Revenue Accounting Dept:

Prepared by:	MALA TANIADI ALI	Checked by:	MUHAMMAD MUHAMMAD	Reviewed By:	CD/TOG
Signature:	<i>[Signature]</i>	Signature:	<i>[Signature]</i>	Signature:	<i>[Signature]</i>
Date:	16-03-2021	Date:	16-03-2021	Date:	16-03-2021
Checked by:	ATISIL T.	Counter reviewed by:	F. N. O...	Approved By:	Executive Chairman FIRS
Signature:	<i>[Signature]</i>	Signature:	<i>[Signature]</i>	Signature:	<i>[Signature]</i>
Date:	16/3/21	Date:	16/3/21	Date:	16/3/21

44



**DISTRIBUTION OF VAT TO STATE GOVERNMENTS**

SNO	STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS Feb 2021	GROSS Jan 2021			
1	A BIA	1,016,068,103.41	2833999	448,861,384.31	0.28453	57,245,748.80	1,522,175,236.52	1,512,716,177.06	1
2	A DAMAW	1,016,068,103.41	3168101	501,777,947.16	0.06227	12,527,872.68	1,530,373,923.25	1,632,759,950.28	2
3	A KWA IBO	1,016,068,103.41	3920208	620,900,003.72	0.21721	43,701,126.01	1,680,669,233.14	1,845,896,938.11	3
4	A NAMBRA	1,016,068,103.41	4182032	662,368,855.01	0.55622	111,907,974.49	1,790,344,932.91	1,731,003,414.14	4
5	B AUCHI	1,016,068,103.41	4646465	735,927,822.14	0.14676	29,526,540.99	1,781,522,466.54	1,801,890,700.97	5
6	B AYELSA	1,016,068,103.41	1703358	269,785,426.83	1.15154	231,682,433.73	1,517,535,963.97	1,847,082,106.87	6
7	B ENUE	1,016,068,103.41	4219244	668,262,657.31	0.16023	32,237,570.57	1,716,568,331.29	1,720,672,512.23	7
8	B ORNO	1,016,068,103.41	4151193	657,484,436.83	0.13488	27,137,317.63	1,700,689,857.87	1,695,970,166.00	8
9	C ROSS RI	1,016,068,103.41	2888966	457,567,302.59	0.08451	17,002,269.10	1,490,637,675.10	1,504,224,994.66	9
10	D ELTA	1,016,068,103.41	4098391	649,121,420.89	1.45337	292,408,119.40	1,957,597,643.70	1,762,635,769.93	10
11	E BONYI	1,016,068,103.41	2173501	344,248,769.19	0.72363	145,590,647.17	1,505,907,519.77	1,533,310,017.14	11
12	E DO	1,016,068,103.41	3218332	509,733,756.67	1.52525	306,870,522.59	1,832,672,382.66	1,605,968,921.34	12
13	E KITI	1,016,068,103.41	2384212	377,622,115.89	0.19469	39,169,933.60	1,432,860,152.89	1,514,243,007.60	13
14	E NUGU	1,016,068,103.41	3257298	515,905,365.31	0.61334	123,399,818.22	1,655,373,286.93	1,621,667,301.41	14
15	G OMBE	1,016,068,103.41	2353879	372,817,840.24	0.43507	87,533,715.21	1,476,419,658.86	1,411,536,749.27	15
16	I MO	1,016,068,103.41	3934899	623,226,829.73	0.06287	12,649,071.00	1,651,944,004.15	1,654,805,699.20	16
17	J IGAWA	1,016,068,103.41	4348649	688,758,397.59	0.2927	58,888,913.76	1,763,715,414.76	1,757,174,254.23	17
18	K ADUNA	1,016,068,103.41	6066562	960,849,110.14	0.65802	132,389,659.54	2,109,306,873.09	2,318,518,888.33	18
19	K ANO	1,016,068,103.41	9383682	1,486,229,350.26	2.57955	518,988,298.77	3,021,285,752.43	2,956,324,387.46	19
20	K ATSINA	1,016,068,103.41	5792578	917,454,303.89	0.29533	59,418,976.49	1,992,941,383.79	2,019,617,088.57	20
21	K EBBI	1,016,068,103.41	3238628	512,948,327.55	0.14872	29,921,497.68	1,558,937,928.64	1,541,189,062.29	21
22	K OGI	1,016,068,103.41	3278487	519,261,373.50	0.99626	200,442,207.82	1,735,771,684.73	1,559,967,257.16	22
23	K WARA	1,016,068,103.41	2371089	375,543,636.70	0.2932	58,989,777.70	1,450,601,517.80	1,431,067,898.77	23
24	L AGOS	1,016,068,103.41	9013534	1,427,603,661.37	37.7598	7,597,037,331.97	10,040,709,096.75	11,271,626,409.33	24
25	N ASSARA	1,016,068,103.41	1863275	295,113,793.56	0.13487	27,134,545.19	1,338,316,442.16	1,368,641,776.95	25
26	N IGER	1,016,068,103.41	3950249	625,658,031.10	0.15888	31,966,456.99	1,673,692,591.50	1,717,807,506.03	26
27	O GUN	1,016,068,103.41	3728098	590,472,766.26	0.61757	124,252,124.40	1,730,792,994.06	1,801,503,629.83	27
28	O NDO	1,016,068,103.41	3441024	545,004,707.51	0.65057	130,890,271.46	1,691,963,082.38	1,609,426,944.69	28
29	O SUN	1,016,068,103.41	3423535	542,234,721.79	0.09857	19,830,838.17	1,578,133,663.37	1,588,458,180.53	29
30	O YO	1,016,068,103.41	5591589	885,620,770.86	6.03196	1,213,592,784.51	3,115,281,658.78	3,140,163,713.34	30
31	P LATEAU	1,016,068,103.41	3178712	503,458,564.60	0.33314	67,025,118.99	1,586,551,787.00	1,642,153,788.38	31
32	R IVERS	1,016,068,103.41	5185400	821,286,747.87	12.4985	2,514,620,875.02	4,351,975,726.29	2,646,193,772.83	32
33	S OKOTO	1,016,068,103.41	3696999	585,547,168.12	0.45649	91,843,354.60	1,693,458,626.13	1,777,640,167.17	33
34	T ARABA	1,016,068,103.41	2300736	364,400,815.20	0.15758	31,704,306.43	1,412,173,225.04	1,389,113,278.93	34
35	Y OBE	1,016,068,103.41	2321591	367,703,922.99	0.69157	139,140,222.42	1,522,912,248.82	1,700,740,387.68	35
36	Z AMFARA	1,016,068,103.41	3259846	516,308,928.90	0.06319	12,712,445.96	1,545,089,478.26	1,534,646,970.38	36
Grand Total		36,578,451,722.66	138568341	21,947,071,033.60	72.72	14,631,380,689.06	73,156,903,445.32	73,168,359,789.09	

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS 27.28% IS NOT INCLUDED IN THIS TABLE TO MAKE 100%



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

GRANDSUM

1	2	3	STATE GOVERNMENTS				LOCAL GOVERNMENT COUNCILS			10	11
	S/NO	STATES	NO OF LGOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCS GROSS STATUTORY REVENUE	LGCS NET STATUTORY	NET VAT TO LGOVT		
1	ABIA		17	2,777,345,447.35	2,258,312,147.32	1,522,175,236.52	1,452,669,845.03	1,184,047,817.41	902,572,073.92	5,867,107,275.16	1
2	ADAMAWA		21	2,384,735,064.26	2,072,317,700.21	1,530,373,923.25	1,832,334,517.41	1,499,404,588.25	1,048,802,870.35	6,150,899,082.14	2
3	AKWA IBOM		31	8,456,617,105.25	7,458,039,971.06	1,680,669,233.14	2,440,561,904.17	1,956,792,346.37	1,478,033,127.91	12,573,534,678.48	3
4	ANAMBRA		21	2,380,267,543.87	2,159,077,396.99	1,790,344,932.91	1,842,236,647.41	1,509,018,306.74	1,210,678,418.14	6,669,119,054.78	4
5	BAUCHI		20	2,863,541,603.59	1,871,240,987.64	1,781,542,466.54	2,091,303,150.47	1,764,142,872.42	1,186,634,389.31	6,603,540,715.91	5
6	BAYELSA		8	8,040,358,633.00	6,041,803,732.59	1,517,535,963.97	851,236,930.91	848,828,395.61	569,544,291.13	6,547,861,468.99	6
7	BENUE		23	2,684,755,364.24	1,687,730,642.86	1,716,568,331.29	2,275,661,496.05	1,903,194,277.08	1,240,366,217.66	6,547,861,468.99	7
8	BORNO		27	2,974,412,180.51	2,809,412,175.09	1,706,686,423.35	2,470,636,423.35	2,039,281,159.53	1,362,628,018.88	7,912,019,211.37	8
9	CROSS RIVER		18	2,407,306,695.17	867,850,443.04	1,490,637,675.10	1,592,773,720.63	1,306,758,570.81	921,199,977.25	4,576,446,666.20	9
10	DELTA		25	15,476,223,829.72	14,392,244,868.94	1,957,597,634.70	2,040,911,084.24	1,648,655,402.33	1,425,708,866.74	19,424,207,781.77	10
11	EBONYI		13	2,141,725,496.02	1,844,588,302.29	1,505,907,519.77	1,178,231,348.45	959,070,068.78	742,726,099.65	5,052,291,990.53	11
12	EDO		18	3,574,547,566.39	3,129,796,427.43	1,832,672,382.66	1,561,573,218.40	1,276,466,821.08	1,104,910,247.17	7,343,844,878.34	12
13	EKITI		16	2,140,516,932.81	1,134,544,668.39	1,432,860,152.89	1,239,945,764.84	990,832,011.01	810,922,245.89	4,369,159,078.19	13
14	ENUGU		17	2,407,514,481.99	2,165,612,633.27	1,476,419,658.86	1,087,126,824.41	909,026,241.63	666,806,647.08	4,627,563,452.69	14
15	GOMBE		11	2,254,901,701.04	1,575,310,905.12	1,476,419,658.86	1,087,126,824.41	909,026,241.63	666,806,647.08	4,627,563,452.69	15
16	IMO		27	3,475,549,884.41	2,827,427,527.10	1,651,944,004.15	2,126,372,283.91	1,705,003,587.26	1,331,513,046.19	7,515,888,164.70	16
17	JIGAWA		27	2,677,167,059.34	2,495,553,608.75	2,109,306,873.09	2,512,293,131.15	2,132,933,128.64	1,809,452,135.86	7,459,184,646.95	17
18	KADUNA		23	3,136,612,592.50	2,551,894,420.99	2,109,306,873.09	2,512,293,131.15	2,132,933,128.64	1,809,452,135.86	8,288,241,080.77	18
19	KANO		44	3,797,218,741.92	3,344,464,157.99	3,021,285,752.43	3,999,785,982.71	3,297,540,683.10	2,749,689,149.64	12,412,979,643.17	19
20	KATSINA		34	2,942,736,456.32	2,694,417,516.36	1,992,941,383.79	3,045,105,150.72	2,503,790,266.83	1,790,782,342.96	8,981,931,499.94	20
21	KEBBI		21	2,527,825,297.44	2,360,768,294.98	1,558,937,362.64	1,921,788,209.06	1,586,252,832.61	1,065,398,038.02	6,571,357,094.25	21
22	KOGI		21	2,645,869,960.22	2,227,861,984.61	1,735,771,684.73	1,986,308,882.20	1,648,894,262.84	1,156,578,084.85	5,202,664,881.55	22
23	KWARA		16	2,130,973,681.08	1,780,906,717.37	1,450,601,517.80	1,405,521,589.92	1,151,585,239.24	819,571,407.14	6,769,106,017.07	23
24	LAGOS		20	3,206,997,564.22	-504,228,817.55	9,040,709,096.75	2,394,300,670.74	2,058,315,222.20	5,518,264,144.40	16,113,059,645.81	24
25	NASSARAWA		13	2,207,693,312.54	1,968,500,145.64	1,368,316,442.16	1,253,967,506.00	1,044,382,632.31	648,376,637.22	5,019,574,857.33	25
26	NIGER		25	2,835,683,764.58	2,120,653,590.56	1,673,692,152.15	2,320,997,126.15	1,920,584,598.36	1,276,868,937.29	6,991,799,717.71	26
27	OGUN		20	2,224,089,854.66	1,160,191,745.32	1,730,792,994.06	1,665,780,957.91	1,295,701,668.49	1,039,767,539.33	6,072,105,941.32	27
28	ONDO		18	3,295,303,760.33	2,044,673,661.12	1,691,963,082.38	1,581,385,100.93	1,269,264,188.26	1,378,287,541.06	9,356,504,802.32	28
29	OSUN		30	2,183,317,866.84	719,819,409.64	1,578,133,663.37	2,142,026,101.72	1,680,264,188.26	1,378,287,541.06	5,366,359,260.46	29
30	OYO		33	2,685,051,997.74	1,731,598,910.66	1,155,551,765.78	2,142,026,101.72	1,680,264,188.26	1,378,287,541.06	9,356,504,802.32	30
31	PLATEAU		17	2,499,871,892.79	1,011,680,287.64	1,566,551,765.78	1,693,791,215.95	1,418,146,235.78	945,384,714.08	4,961,763,024.49	31
32	RIVERS		23	9,314,008,917.87	8,701,632,647.56	4,351,975,726.29	2,099,548,110.70	1,732,210,407.81	2,610,091,860.33	17,395,910,641.99	32
33	SOKOTO		23	2,638,540,831.00	2,165,363,351.94	1,693,458,626.13	2,114,569,907.00	1,746,794,676.06	1,213,391,566.99	6,819,008,221.12	33
34	TARABA		16	2,306,020,119.02	1,454,294,506.31	1,412,173,225.04	1,584,877,219.72	1,325,716,918.66	797,959,793.47	4,990,144,443.48	34
35	YOBE		17	2,377,210,720.09	2,147,293,611.40	1,522,912,248.82	1,593,455,149.93	1,329,732,679.46	888,021,375.07	5,878,958,814.74	35
36	ZAMFARA		14	2,382,273,484.79	1,548,193,580.42	1,545,089,476.26	1,439,793,247.47	1,211,483,546.76	827,397,392.82	5,132,163,998.26	36
37	FCT-ABUJA		6	0.00	0.00	0.00	635,912,449.91	537,516,167.33	3,146,432,424.89	3,683,948,592.22	37
38	SOKO DERIVATION		0	344,362,764.41	344,362,764.41	0.00	0.00	0.00	0.00	344,362,764.41	38
39	GBE/IOKUN DERIVATION		0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39
SUB-TOTAL				126,798,862,149.81	98,375,205,625.46	72,156,903,445.32	69,987,377,561.50	57,633,309,604.93	51,209,832,411.72	279,375,251,087.44	
40	TRANSFER TO FIRS JV PP		0	28,093,070,476.90	28,093,070,476.90	0.00	0.00	0.00	0.00	0.00	40
41	REFUND OF WHT AND ST		0	17,797,280,476.33	17,797,280,476.33	0.00	0.00	0.00	0.00	0.00	41
42	TRANSFER TO DPR JV RO		0	18,880,488,585.32	18,880,488,585.32	0.00	0.00	0.00	0.00	0.00	42
43	LESS FIRS JV CITA		0	3,385,049,599.96	3,385,049,599.96	0.00	0.00	0.00	0.00	0.00	43
44	(C) LESS PAYMENTS/JVC		0	55,553,542,182.67	55,553,542,182.67	0.00	0.00	0.00	0.00	0.00	44
45	LESS REFINERY REHABILITATION		0	8,333,333,333.33	8,333,333,333.33	0.00	0.00	0.00	0.00	0.00	45
46	FCT-ABUJA		0	3,397,445,512.69	3,347,517,494.09	1,463,138,068.91	0.00	0.00	0.00	0.00	46
47	Federal Government		0	175,579,984,096.02	87,141,228,218.07	20,483,932,964.69	0.00	0.00	0.00	107,625,161,182.76	47
48	Cost Of Collection - FIRS		0	2,674,072,315.86	2,674,072,315.86	0.00	0.00	0.00	0.00	2,674,072,315.86	48
49	Cost Of Collection - NCS		0	6,142,143,402.18	6,142,143,402.18	0.00	0.00	0.00	0.00	6,142,143,402.18	49
50	Cost Of Collection - FIRS & NCS		0	0.00	0.00	6,293,066,963.04	0.00	0.00	0.00	6,293,066,963.04	50
51	LESS REFUND - NCS & F		0	4,000,000,000.00	4,000,000,000.00	0.00	0.00	0.00	0.00	4,000,000,000.00	51
52	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	52
53	Cost of Collection - DPR		0	6,503,661,446.63	6,503,661,446.63	0.00	0.00	0.00	0.00	6,503,661,446.63	53
54	0.05% POLICE COMMISS		0	2,198,083,830.37	2,198,083,830.37	0.00	0.00	0.00	0.00	2,198,083,830.37	54
55	3% VAT FOR NORTH EAST		0	0.00	0.00	4,719,800,222.28	0.00	0.00	0.00	4,719,800,222.28	55
56	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	56
57	ECOLOGICAL FUNDS		0	0.00	2,446,160,769.14	0.00	0.00	2,038,467,307.62	0.00	4,484,628,076.76	57



				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 LGCVT	TOTAL PAID (5+6+8+9)	SNO		
58	TOTAL DEDUCTIONS	0	0.00	114,466,179,651.76	1,000,000,000.00	0.00	10,315,600,648.94	0.00	125,781,780,300.70	58		
SUB-TOTAL		0	356,558,596,584.63	384,982,253,108.97	33,959,938,218.92	0.00	12,354,067,956.56	0.00	431,296,259,284.45			
GRAND-TOTAL			483,357,458,734.43	483,357,458,734.43	106,116,841,664.24	69,987,377,561.50	69,987,377,561.50	51,209,832,411.72	710,671,510,371.89			

*Total-VAT-Shared* 157,326,674,075.96  
*Total-STAT-FGN,StatesOthers* 483,357,458,734.43  
*Total-STAT-4LGCS* 69,987,377,561.50  
*TOTALFUNDS!!!* 710,671,510,371.89

*TOTALFUNDS!!!* 710,671,510,371.89

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



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

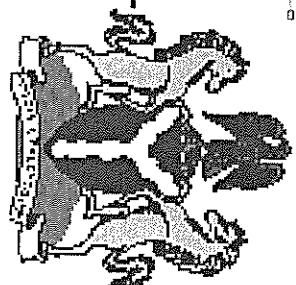
SN	DESCRIPTION	Feb 2020	Jan 2020	VARIANCE
MINERAL REVENUE				
1	Crude Oil Receipts Export	26,835,779,284.95	312,265.10	26,835,467,019.85
2	Domestic Crude Oil Receipts	142,295,419,667.76	133,995,380,877.12	8,300,038,790.64
3	(1) PETROLEUM PROFIT TAX (PPT)	121,852,853,408.40	150,000,485,471.00	-28,147,632,062.60
4	(11) ROYALTY (CRUDE)	78,702,792,432.00	81,073,210,460.95	-2,370,418,028.95
5	(111) RENT	63,445,023.35	92,463,928.10	-29,018,904.75
6	(IV) PENALTY FOR GAS FLARED	11,300,736,709.85	6,877,478,013.20	4,423,258,696.65
7	(C) LESS PAYMENTS(JVC CRUDE)	-53,965,550,767.79	-72,771,623,312.47	18,806,072,544.68
8	(D) MISCELLANEOUS OIL REVENUE	836,375,150.44	609,926,712.93	226,448,437.51
9	GAS RECEIPTS (EXPORT)	22,387,922,875.10	66,273,672,201.65	-43,885,749,326.55
10	LESS PRE-EXPORT FINANCING COST	-10,049,778,058.68	-10,049,778,058.68	0.00
11	DOMESTIC GAS RECEIPTS	6,238,720,603.96	4,575,365,155.92	1,663,355,448.04
12	GAS SALES ROYALTY DPR	1,243,736,809.11	10,835,310.67	1,232,901,498.44
13	ROYALTIES (GAS)	2,463,775,750.40	1,966,872,263.60	496,903,486.80
14	TRANSFER TO DPR JV ROYALTY	-20,831,759,884.17	-23,446,486,262.56	2,614,726,378.39
15	LESS REFINERY REHABILITATION	-8,895,833,333.33	-8,895,833,333.33	0.00
16	TRANSFER TO FIRS JV PPT & GAS	-34,531,868,367.64	-16,155,559,401.41	-18,376,308,966.23
17	DPR UNSPENT BALANCE FOR THE TEAR 2019 FISCAL YEAR/BALANCE OF KPMG AUDIT OF REVENUES IRO DPR FOR THE YEARS 2010 AND 2011	0.00	6,971,984,974.14	-6,971,384,974.14
18	DPR JV ROYALTY	20,831,759,884.17	23,446,486,262.56	-2,614,726,378.39
19	FIRS JV PPT & GAS	34,531,868,367.64	20,730,924,557.33	13,800,943,810.31
20	LESS FIRS JV CITA	-4,881,182,871.39	-2,676,100,508.67	-2,205,082,362.72
21	LESS FIRS JV GAS	0.00	-4,575,365,155.95	4,575,365,155.95
22	Cost of Collection - DPR	4%(94,899,732,229- 177,000.00)	-3,637,043,153.91	-158,939,055.27
23	LESS REFUNDS - DPR MINERAL REVENUE	-177,000.00	0.00	-177,000.00
		332,633,053,474.95	354,417,609,267.29	-21,784,555,792.34
NON MINERAL REVENUE				
24	(1) CUSTOMS & EXCISE DUTIES,ETC.	67,716,386,838.80	80,469,574,531.86	-12,753,187,693.06
25	Cost Of Collection - NCS	-4,740,147,078.72	-5,632,086,334.50	891,939,255.78
26	LESS REFUNDS - FIRS/NCS	-4,000,000,000.00	-4,011,198,324.75	11,198,324.75
27	(B) COMPANIES INCOME TAX ETC.	61,913,053,522.03	86,070,274,521.65	-24,157,220,999.62
28	Cost Of Collection - FIRS	4%(61,959,33,977. 95)	-3,286,831,942.19	968,470,583.07
		118,570,931,922.99	153,609,732,452.07	-35,038,800,529.08
		451,203,985,397.94	508,027,341,719.36	-56,823,356,321.42
OTHER MINERAL REVENUE				
29	EXCESS CRUDE OIL	15,198,781,888.08	0.00	15,198,781,888.08
30	EXCHANGE DIFFERENCE	711,964,047.69	944,341,284.93	-232,377,237.24
		15,910,745,935.77	944,341,284.93	14,966,404,650.84
OTHER NON-MINERAL REVENUE				
31	OTHER NON-MINERAL REVENUE	0.00	659,076,955.43	-659,076,955.43
32	EXCHANGE DIFFERENCE NON MINERAL REVENUE	45,980,455.92	100,524,033.05	-54,543,577.13
		45,980,455.92	759,600,988.48	-713,620,532.56
VAT				
33	VAT FOR DISTRIBUTION	99,552,165,169.71	104,758,361,206.93	-5,206,196,037.22
34	Cost Of Collection - FIRS & NCS (VAT)	-3,982,086,606.78	-4,190,334,448.28	208,247,841.50
35	3%VAT FOR NORTH EAST COMMISSION	3%(99,552,162,169. 71)	-3,142,750,836.21	156,185,881.12
		92,583,513,607.84	97,425,275,922.44	-4,841,762,314.60



<i>SN</i>	<i>DESCRIPTION</i>	<i>Feb 2020</i>	<i>Jan 2020</i>	<i>VARIANCE</i>
		108,540,239,999.53	99,129,218,195.85	9,411,021,803.68
<b><u>GRAND TOTAL</u></b>		559,744,225,397.47	607,156,559,915.21	-47,412,334,517.74



**Distribution of =N=8,645,268,142.95 from Forex Equalisation in March, 2021, (February, 2021)**  
**FEDERATION ACCOUNT: February,2021**



		Feb 2021
1	AUGMENTATION REVENUE	8,645,268,142.95
TOTAL FUNDS AVAILABLE FOR DISTRIBUTI		8,645,268,142.95

BENEFICIARY	TOTAL REVENUE	NET SHARE	ECOLOGY SHARE
1 .1Federal Government	45.8316%	3,962,264,714.20	3,962,264,714.20
2 State Governments	23.2464%	2,009,713,613.58	1,955,559,653.94
3 Local Governments	17.9220%	1,549,404,956.58	1,504,276,656.87
4 13% Derivation Share	13.0000%	1,123,884,858.58	1,123,884,858.58
Grand Total	100.00%	8,645,268,142.95	8,545,985,883.60
			99,282,259.35

**DISTRIBUTION OF FGN SHARE**

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	.1Federal Government	48.5	3,647,870,892.92	3,647,870,892.92
2	1.46% Deriv. & Ecology FGN Share	1	75,213,832.84	75,213,832.84
3	FCT-ABUJA	1	75,213,832.84	75,213,832.84
4	0.72% STABILIZATION ACCOUNT	0.5	37,606,916.42	37,606,916.42
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	126,359,239.18	126,359,239.18
		52.68	3,962,264,714.20	3,962,264,714.20

# 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 Feb 2021	S/N
1	ABIA	0.01565671	17,596,337.06	0.00326338	0.00	17,596,337.06	1
2	ADAMAWA	0.00000000	0.00	0.00000000	0.00	0.00	2
3	AKWA IBOM	0.17403323	195,593,313.21	0.07804418	0.00	195,593,313.21	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	0.15642392	175,802,479.70	0.28272609	0.00	175,802,479.70	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	0.36957846	415,363,638.62	0.25271955	0.00	415,363,638.62	10
11	EBONYI	0.00000000	0.00	0.00000000	0.00	0.00	11
12	EDO	0.03540537	39,791,557.01	0.06209204	0.00	39,791,557.01	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	0.02824727	31,746,680.17	0.01468815	0.00	31,746,680.17	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	0.03044826	34,220,336.14	0.01732596	0.00	34,220,336.14	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	0.18316502	205,856,394.85	0.24229771	0.00	205,856,394.85	32
33	SOKOTO	0.00000000	0.00	0.00000000	0.00	0.00	33
34	TARABA	0.00000000	0.00	0.00000000	0.00	0.00	34
35	YOBE	0.00000000	0.00	0.00000000	0.00	0.00	35
36	ZAMFARA	0.00000000	0.00	0.00000000	0.00	0.00	36
37	FCT-ABUJA	0.00000000	0.00	0.00000000	0.00	0.00	37
42	SOKO DERIVATION	0.00704176	7,914,121.82	0.04684294	0.00	7,914,121.82	42
43	GBETIOKUN DERIVATION	0.00000000	0.00	0.00000000	0.00	0.00	43
		100%	1,123,884,858.58	100%	0.00	1,123,884,858.58	



# GROSS ALLOCATION TO STATE GOVERNMENTS

S/NO	STATE	GROSS STATUTORY	STATES SHARE	ECOLOGY	OIL REVENUE	TOTAL DEDUCTION	TOTAL-NET
1	ABIA	49,626,532.03	48,289,290.15	1,337,241.88	17,596,337.06	0.00	65,885,627.21
2	ADAMAWA	52,794,095.98	51,371,500.58	1,422,595.40	0.00	0.00	51,371,500.58
3	AKWA IBOM	53,284,707.37	51,848,891.90	1,435,815.47	195,593,313.21	0.00	247,442,205.11
4	ANAMBRA	52,695,192.46	51,275,262.13	1,419,930.34	0.00	0.00	51,275,262.13
5	BAUCHI	63,394,082.03	61,685,858.26	1,708,223.77	0.00	0.00	61,685,858.26
6	BAYELSA	46,893,602.06	45,630,002.00	1,263,600.06	175,802,479.70	0.00	221,432,481.71
7	BENUE	59,436,049.95	57,834,479.74	1,601,570.21	0.00	0.00	57,834,479.74
8	BORNO	65,846,625.32	64,072,315.06	1,774,310.26	0.00	0.00	64,072,315.06
9	CROSS RIVER	53,293,794.62	51,857,734.28	1,436,060.33	0.00	0.00	51,857,734.28
10	DELTA	53,811,861.96	52,361,841.73	1,450,020.23	415,363,638.62	0.00	467,725,480.36
11	EBONYI	47,414,265.47	46,136,635.56	1,277,629.91	0.00	0.00	46,136,635.56
12	EDO	49,565,506.47	48,220,178.45	1,335,328.02	39,791,557.01	0.00	88,011,735.46
13	EKITI	47,387,509.88	46,110,600.93	1,276,908.95	0.00	0.00	46,110,600.93
14	ENUGU	53,298,394.23	51,862,209.95	1,436,184.28	0.00	0.00	51,862,209.95
15	GOMBE	49,919,799.74	48,574,655.44	1,345,144.30	0.00	0.00	48,574,655.44
16	IMO	55,102,692.56	53,617,889.47	1,484,803.09	31,746,680.17	0.00	85,364,569.64
17	JIGAWA	59,268,057.41	57,671,013.95	1,597,043.46	0.00	0.00	57,671,013.95
18	KADUNA	69,439,422.75	67,568,300.58	1,871,122.17	0.00	0.00	67,568,300.58
19	KANO	84,064,151.92	81,798,950.22	2,265,201.70	0.00	0.00	81,798,950.22
20	KATSINA	65,147,325.28	63,391,858.43	1,755,466.85	0.00	0.00	63,391,858.43
21	KEBBI	55,961,877.44	54,453,922.66	1,507,954.78	0.00	0.00	54,453,922.66
22	KOGI	58,575,191.32	56,996,817.90	1,578,373.42	0.00	0.00	56,996,817.90
23	KWARA	47,176,238.04	45,905,022.05	1,271,216.00	0.00	0.00	45,905,022.05
24	LAGOS	70,997,629.79	69,084,520.00	1,913,109.78	0.00	0.00	69,084,520.00
25	NASSARAWA	48,874,683.98	47,557,701.48	1,316,982.50	0.00	0.00	47,557,701.48
26	NIGER	62,777,355.48	61,085,750.09	1,691,605.39	0.00	0.00	61,085,750.09
27	OGUN	49,237,676.35	47,910,912.61	1,326,763.73	0.00	0.00	47,910,912.61
28	ONDO	49,335,221.70	48,005,829.50	1,329,392.20	34,220,336.14	0.00	82,226,165.63
29	OSUN	48,335,051.87	47,032,610.35	1,302,441.52	0.00	0.00	47,032,610.35
30	OYO	59,442,616.92	57,840,869.76	1,601,747.16	0.00	0.00	57,840,869.76
31	PLATEAU	55,343,035.22	53,851,755.83	1,491,279.39	0.00	0.00	53,851,755.83
32	RIVERS	57,156,259.93	55,616,121.19	1,540,138.74	205,856,394.85	0.00	261,472,516.04
33	SOKOTO	58,408,508.85	56,834,626.87	1,573,881.97	0.00	0.00	56,834,626.87
34	TARABA	51,061,477.09	49,675,838.49	1,375,638.60	0.00	0.00	49,675,838.49
35	YOBE	52,627,519.43	51,209,412.62	1,418,106.81	0.00	0.00	51,209,412.62
36	ZAMFARA	52,739,600.68	51,318,473.72	1,421,126.96	0.00	0.00	51,318,473.72
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00
42	SOKO DERIVATION	0.00	0.00	0.00	7,914,121.82	0.00	7,914,121.82

53



**Distribution of =N=8,645,268,142.95 from Forex Equalisation in March, 2021, (February, 2021)**

**FEDERATION ACCOUNT: February, 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
1	ABIA	17	67,222,869.09	65,885,627.21	32,159,711.32	31,223,020.70	97,108,647.90	1
2	ADAMAWA	21	52,794,095.98	51,371,500.58	40,564,860.15	39,383,359.37	90,754,859.96	2
3	AKWAIBOM	31	248,878,020.58	247,442,205.11	54,030,010.02	52,456,320.41	299,898,525.52	3
4	ANAMBRA	21	52,695,192.46	51,275,262.13	40,784,076.96	39,596,191.22	90,871,453.35	4
5	BALUCHI	20	63,394,082.03	61,685,858.26	46,297,998.01	44,949,512.63	106,635,370.89	5
6	BAYELSA	8	222,696,081.76	221,432,481.71	18,844,979.85	18,296,096.94	239,728,578.65	6
7	BENUE	23	59,436,049.95	57,834,479.74	50,379,387.32	48,912,026.52	106,746,506.26	7
8	BORNO	27	65,846,625.32	64,072,315.06	54,696,917.13	53,103,803.04	117,176,118.10	8
9	CROSS RIVER	18	53,293,794.62	51,857,734.28	35,261,379.74	34,234,349.27	86,092,083.55	9
10	DELTA	25	469,175,500.59	467,725,480.36	45,182,400.88	43,866,408.63	511,591,888.98	10
11	EBONYI	13	47,414,265.47	46,136,635.56	26,084,096.23	25,324,365.27	71,461,000.83	11
12	EDO	18	89,347,063.48	88,011,735.46	34,570,652.15	33,563,739.95	121,575,475.41	12
13	EKITI	16	47,387,509.88	46,110,600.93	27,450,351.49	26,650,826.69	72,761,477.62	13
14	ENUGU	17	53,298,394.23	51,862,209.95	35,124,296.55	34,101,258.78	85,963,468.74	14
15	GOMBE	11	49,919,799.74	48,574,655.44	24,067,192.53	23,366,206.34	71,940,861.77	15
16	IMO	27	86,849,372.74	85,364,569.64	47,074,370.71	45,703,272.53	131,067,842.18	16
17	JIGAWA	27	59,268,057.41	57,671,013.95	49,456,058.63	48,015,590.90	105,686,604.85	17
18	KADUNA	23	69,439,422.75	67,568,300.58	55,618,020.93	53,998,078.57	121,566,379.15	18
19	KANO	44	84,064,151.92	81,798,950.22	88,548,656.10	85,969,569.03	167,768,519.25	19
20	KATSINA	34	65,147,325.28	63,391,858.43	67,413,599.11	65,450,096.23	128,841,954.65	20
21	KEBBI	21	55,961,877.44	54,453,922.66	42,545,217.16	41,306,036.07	95,759,958.73	21
22	KOGI	21	58,575,191.32	56,996,817.90	43,973,598.31	42,692,813.89	99,689,631.79	22
23	KWARA	16	47,176,238.04	45,905,022.05	31,115,926.81	30,209,637.68	76,114,659.73	23
24	LAGOS	20	70,997,629.79	69,084,520.00	53,005,862.71	51,462,002.64	120,546,522.64	24
25	NASSARAWA	13	48,874,683.98	47,557,701.48	27,760,769.68	26,952,203.58	74,509,905.06	25
26	NIGER	25	62,777,355.48	61,085,750.09	51,383,043.30	49,886,449.80	110,972,199.89	26
27	OGUN	20	49,237,676.35	47,910,912.61	36,656,477.31	35,588,812.92	83,499,725.53	27
28	ONDO	18	83,555,557.83	82,226,165.63	35,009,254.51	33,989,567.49	116,215,733.12	28
29	OSUN	30	48,335,051.87	47,032,610.35	47,420,920.38	46,039,728.53	93,072,338.88	29
30	OYO	33	59,442,616.92	57,840,869.76	59,817,791.08	58,075,525.32	115,916,395.08	30
31	PLATEAU	17	55,343,035.22	53,851,755.83	37,497,740.26	36,405,573.07	90,257,328.90	31
32	RIVERS	23	263,012,654.78	261,472,516.04	46,480,527.81	45,126,726.03	306,599,242.07	32
33	SOKOTO	23	58,408,508.85	56,834,626.87	46,813,085.57	45,449,597.65	102,284,224.52	33
34	TARABA	16	51,051,477.09	49,675,838.49	35,086,564.25	34,064,625.49	83,740,463.98	34
35	YOBE	17	52,627,519.43	51,209,412.62	35,276,465.46	34,248,995.60	85,458,408.22	35
36	ZAMFARA	14	52,739,600.68	51,318,473.72	31,874,644.71	30,946,257.00	82,264,730.72	36
37	FCT-ABUJA	6	0.00	0.00	14,078,051.45	13,668,011.11	13,668,011.11	37
38	SOKO DERIVATION	0	7,914,121.82	7,914,121.82	0.00	0.00	7,914,121.82	38
774			3,133,598,472.17	3,079,444,512.52	1,549,404,956.58	1,504,276,656.87	4,583,721,169.39	
39	FCT-ABUJA	0	75,213,832.84	75,213,832.84	0.00	0.00	75,213,832.84	39
40	1.Federal Government	0	3,887,050,881.36	3,887,050,881.36	0.00	0.00	3,887,050,881.36	40
41	ECOLOGICAL FUNDS	0	0.00	54,153,959.65	0.00	45,128,299.71	99,282,259.35	41
0			3,962,264,714.20	4,016,418,673.85	0.00	45,128,299.71	4,061,546,973.56	
			7,095,863,186.37	7,095,863,186.37	1,549,404,956.58	1,549,404,956.58	8,645,268,142.95	
			TOTAL FUNDS!!!: 8,645,268,142.95					0.00

54



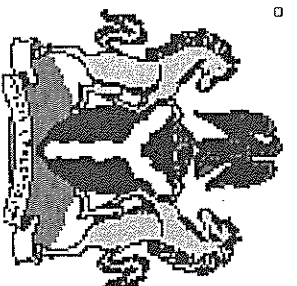
# OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

DISTRIBUTION OF=N=517,413,957.19 BEING EXCESS BANK CHARGES RECOVERED

FEDERATION ACCOUNT: February, 2021

Feb 2021

Page 75



1 EXCESS BANK CHARGES RECOVERED 517,413,957.19  
TOTAL FUNDS AVAILABLE FOR DISTRIBUTION 517,413,957.19

BENEFICIARY	OTHER NON MINERAL REVENUE	TOTAL SHARE ECOLOGICAL SHARE
38 .1 Federal Government	52.68 272,573,672.65	0.00 272,573,672.65
49 State Governments	26.72 138,253,009.36	3,725,380.49 138,253,009.36
50 Local Governments	20.60 106,587,275.18	3,104,483.74 106,587,275.18
48 13% Derivation Share	0.00 0.00	0.00 0.00
<b>Grand Total</b>	<b>100.00% 517,413,957.19</b>	<b>517,413,957.19 6,829,864.23</b>

## DISTRIBUTION OF FGN SHARE OF OTHER NON-MINERAL REVENUE

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	.1 Federal Government	48.5	250,945,769.24	250,945,769.24
2	1.46% Deriv. & Ecology FGN Share	1	5,174,139.57	5,174,139.57
3	FCT-ABUA	1	5,174,139.57	5,174,139.57
4	0.72% STABILIZATION ACCOUNT	0.5	2,587,069.79	2,587,069.79
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	8,692,554.48	8,692,554.48
		52.68	272,573,672.65	272,573,672.65

55



# GROSS ALLOCATION OF OTHER NON MINERAL REVENUE TO STATE GOVERNMENTS

S/NO	STATE	GROSS STATUTORY	STATES SHARE	ECOLOGY	TOTAL DEDUCTION	TOTAL-NET	
1	ABIA	3,413,927.91	3,321,935.84	91,992.07	0.00	3,321,935.84	1
2	ADAMAWA	3,631,832.22	3,533,966.47	97,863.74	0.00	3,533,966.47	2
3	AKWA IBOM	3,665,582.55	3,566,809.36	98,773.18	0.00	3,566,809.36	3
4	ANAMBRA	3,625,028.41	3,527,348.00	97,680.41	0.00	3,527,348.00	4
5	BAUCHI	4,361,030.62	4,243,517.82	117,512.80	0.00	4,243,517.82	5
6	BAYELSA	3,225,923.12	3,138,997.04	86,926.07	0.00	3,138,997.04	6
7	BENUE	4,088,748.13	3,978,572.28	110,175.85	0.00	3,978,572.28	7
8	BORNO	4,529,746.95	4,407,687.90	122,059.05	0.00	4,407,687.90	8
9	CROSS RIVER	3,666,207.68	3,567,417.65	98,790.03	0.00	3,567,417.65	9
10	DELTA	3,701,846.77	3,602,096.41	99,750.36	0.00	3,602,096.41	10
11	EBONYI	3,261,740.80	3,173,849.58	87,891.22	0.00	3,173,849.58	11
12	EDO	3,409,041.89	3,317,181.48	91,860.41	0.00	3,317,181.48	12
13	EKITI	3,259,900.22	3,172,058.60	87,841.62	0.00	3,172,058.60	13
14	ENUGU	3,666,524.10	3,567,725.55	98,798.55	0.00	3,567,725.55	14
15	GOMBE	3,434,102.50	3,341,566.80	92,535.70	0.00	3,341,566.80	15
16	IMO	3,790,646.10	3,688,502.94	102,143.16	0.00	3,688,502.94	16
17	JIGAWA	4,077,191.52	3,967,327.07	109,864.44	0.00	3,967,327.07	17
18	KADUNA	4,776,904.08	4,648,185.11	128,718.97	0.00	4,648,185.11	18
19	KANO	5,782,974.20	5,627,145.56	155,828.65	0.00	5,627,145.56	19
20	KATSINA	4,481,640.42	4,360,877.66	120,762.77	0.00	4,360,877.66	20
21	KEBBI	3,849,751.48	3,746,015.67	103,735.82	0.00	3,746,015.67	21
22	KOGI	4,029,527.60	3,920,947.52	108,580.09	0.00	3,920,947.52	22
23	KWARA	3,245,366.32	3,157,916.33	87,449.99	0.00	3,157,916.33	23
24	LAGOS	4,884,096.87	4,752,489.47	131,607.40	0.00	4,752,489.47	24
25	NASSARAWA	3,362,206.48	3,271,608.11	90,598.38	0.00	3,271,608.11	25
26	NIGER	4,318,604.53	4,202,234.95	116,369.58	0.00	4,202,234.95	26
27	OGUN	3,387,177.60	3,295,906.34	91,271.25	0.00	3,295,906.34	27
28	ONDO	3,393,887.98	3,302,435.90	91,452.07	0.00	3,302,435.90	28
29	OSUN	3,325,083.90	3,235,485.83	89,598.07	0.00	3,235,485.83	29
30	OYO	4,089,199.88	3,979,011.86	110,188.02	0.00	3,979,011.86	30
31	PLATEAU	3,807,179.85	3,704,591.17	102,588.68	0.00	3,704,591.17	31
32	RIVERS	3,931,915.91	3,825,966.08	105,949.83	0.00	3,825,966.08	32
33	SOKOTO	4,018,061.11	3,909,790.01	108,271.11	0.00	3,909,790.01	33
34	TARABA	3,511,953.29	3,417,319.82	94,633.47	0.00	3,417,319.82	34
35	YOBE	3,620,373.02	3,522,818.05	97,554.96	0.00	3,522,818.05	35
36	ZAMFARA	3,628,083.35	3,530,320.63	97,762.73	0.00	3,530,320.63	36
1		138,253,009.36	134,527,628.87	3,725,380.49	0.00	134,527,628.87	1

56



# DISTRIBUTION OF=N=517,413,957.19 BEING EXCESS BANK CHARGES RECOVERED

## FEDERATION ACCOUNT: February,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
1	ABIA	17	3,413,927.91	3,321,935.84	2,212,343.51	2,147,906.32	5,469,842.16	1
2	ADAMAWA	21	3,631,832.22	3,533,968.47	2,790,553.81	2,709,275.55	6,243,244.02	2
3	AKWA IBOM	31	3,665,582.55	3,566,809.36	3,716,853.70	3,608,595.83	7,175,405.19	3
4	ANAMBRA	21	3,625,028.41	3,527,348.00	2,805,634.26	2,723,916.76	6,251,264.76	4
5	BAUCHI	20	4,361,030.62	4,243,517.82	3,184,950.09	3,092,184.55	7,335,702.38	5
6	BAYELSA	8	3,225,923.12	3,138,997.04	1,296,391.27	1,258,632.30	4,397,629.34	6
7	BENUE	23	4,088,748.13	3,978,572.28	3,465,718.63	3,364,775.37	7,343,347.64	7
8	BORNO	27	4,529,746.95	4,407,687.90	3,762,731.84	3,653,137.70	8,060,825.60	8
9	CROSS RIVER	18	3,666,207.68	3,567,417.65	2,425,714.70	2,355,062.82	5,922,480.47	9
10	DELTA	25	3,701,846.77	3,602,096.41	3,108,205.49	3,017,675.24	6,619,771.65	10
11	EBONYI	13	3,261,740.80	3,173,849.58	1,794,387.41	1,742,123.70	4,915,973.28	11
12	EDO	18	3,409,041.89	3,317,181.48	2,378,197.90	2,308,930.00	5,626,111.48	12
13	EKITI	16	3,259,900.22	3,172,058.60	1,888,375.38	1,833,374.15	5,005,432.75	13
14	ENUGU	17	3,666,524.10	3,567,725.55	2,416,284.42	2,345,907.21	5,913,632.75	14
15	GOMBE	11	3,434,102.50	3,341,566.80	1,655,639.77	1,607,417.26	4,948,964.06	15
16	IMO	27	3,790,646.10	3,688,502.94	3,238,358.62	3,144,037.50	6,832,540.44	16
17	JIGAWA	27	4,077,191.52	3,967,327.07	3,402,200.64	3,303,107.41	7,270,434.49	17
18	KADUNA	23	4,776,904.08	4,648,185.11	3,826,096.77	3,714,657.06	8,362,842.17	18
19	KANO	44	5,782,974.20	5,627,145.56	6,091,473.98	5,914,052.41	11,541,197.96	19
20	KATSINA	34	4,481,640.42	4,360,877.66	4,637,542.83	4,502,466.76	8,863,346.42	20
21	KEBBI	21	3,849,751.48	3,746,015.67	2,926,787.31	2,841,541.08	6,587,556.75	21
22	KOGI	21	4,029,527.60	3,920,947.52	3,025,049.07	2,936,940.84	6,857,888.36	22
23	KWARA	16	3,245,366.32	3,157,916.33	2,140,539.08	2,078,193.28	5,236,109.61	23
24	LAGOS	20	4,884,096.87	4,752,489.47	3,646,400.16	3,540,194.33	8,292,683.80	24
25	NASSARAWA	13	3,362,206.48	3,271,608.11	1,909,729.79	1,854,106.59	5,125,714.69	25
26	NIGER	25	4,318,604.53	4,202,234.95	3,534,762.52	3,431,808.28	7,634,043.22	26
27	OGUN	20	3,387,177.60	3,295,906.34	2,521,686.80	2,448,239.62	5,744,145.96	27
28	ONDO	18	3,393,887.98	3,302,435.90	2,408,370.41	2,338,223.70	5,640,659.60	28
29	OSUN	30	3,325,083.90	3,235,485.83	3,262,198.61	3,167,183.11	6,402,668.94	29
30	OYO	33	4,089,199.88	3,979,011.86	4,115,009.01	3,995,154.38	7,974,166.24	30
31	PLATEAU	17	3,807,179.85	3,704,591.17	2,579,559.30	2,504,426.50	6,209,017.67	31
32	RIVERS	23	3,931,915.91	3,825,966.08	3,197,506.75	3,104,375.49	6,930,341.57	32
33	SOKOTO	23	4,018,061.11	3,909,790.01	3,220,364.20	3,126,586.60	7,036,376.60	33
34	TARABA	16	3,511,953.29	3,417,319.82	2,413,688.73	2,343,387.11	5,760,706.93	34
35	YOBE	17	3,620,373.02	3,522,818.05	2,426,752.49	2,356,070.38	5,878,888.43	35
36	ZAMFARA	14	3,628,083.35	3,530,320.63	2,192,733.10	2,128,867.08	5,659,187.71	36
37	FCT-ABUJA	6	0.00	0.00	968,462.85	940,255.20	940,255.20	37
774			138,253,009.36	134,527,628.87	106,587,275.18	103,482,791.44	238,010,420.31	
38	FCT-ABUJA	0	5,174,139.57	5,174,139.57	0.00	0.00	5,174,139.57	38
39	1Federal Government	0	267,399,533.08	267,399,533.08	0.00	0.00	267,399,533.08	39
40	ECOLOGICAL FUNDS	0	0.00	3,725,380.49	0.00	3,104,483.74	6,829,864.23	40
0			272,573,672.65	276,299,053.14	0.00	3,104,483.74	279,403,536.88	
			410,826,682.01	410,826,682.01	106,587,275.18	106,587,275.18	517,413,957.19	

**TOTAL FUNDS!!!: 517,413,957.19**

0.00

57