

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 | 2,321,658,786.25 | 435,427,949.80 | 62,559,667.89 | 2,757,086,736.05 | 458,629,432.07 | 2,298,457,303.98 | 1,504,515,292.26 | 1,347,043,621.04 | 1 |
| 2 | ADAMAWA | 2,469,845,701.31 | 0.00 | 66,552,728.48 | 2,469,845,701.31 | 248,158,035.97 | 2,155,134,936.86 | 1,897,730,108.06 | 1,702,064,204.61 | 2 |
| 3 | AKWA IBOM | 2,492,797,783.31 | 7,304,429,788.94 | 67,171,197.75 | 9,797,227,572.24 | 933,720,649.22 | 8,796,335,725.27 | 2,527,664,988.09 | 2,246,798,032.98 | 3 |
| 4 | ANAMBRA | 2,465,218,736.16 | 0.00 | 66,428,049.78 | 2,465,218,736.16 | 157,051,201.08 | 2,241,739,485.30 | 1,907,985,642.76 | 1,712,021,034.42 | 4 |
| 5 | BAUCHI | 2,965,740,734.11 | 0.00 | 79,915,169.48 | 2,965,740,734.11 | 660,660,302.03 | 2,225,165,262.60 | 2,165,941,271.10 | 1,969,148,735.41 | 5 |
| 6 | BAYELSA | 2,193,805,184.09 | 8,180,351,214.99 | 59,114,510.95 | 10,374,156,399.08 | 1,001,611,973.16 | 9,313,429,914.98 | 881,617,378.01 | 802,456,454.91 | 6 |
| 7 | BENUE | 2,780,573,655.67 | 0.00 | 74,925,637.43 | 2,780,573,655.67 | 908,014,347.92 | 1,797,633,670.32 | 2,356,879,322.95 | 2,134,469,454.63 | 7 |
| 8 | BORNO | 3,080,477,115.31 | 0.00 | 83,006,868.38 | 3,080,477,115.31 | 84,765,545.46 | 2,912,704,701.47 | 2,558,864,644.32 | 2,303,830,334.87 | 8 |
| 9 | CROSS RIVER | 2,493,222,908.45 | 0.00 | 67,182,653.22 | 2,493,222,908.45 | 1,416,061,593.03 | 1,009,978,662.20 | 1,649,619,442.43 | 1,481,236,093.36 | 9 |
| 10 | DELTA | 2,517,459,452.11 | 12,541,817,729.16 | 67,835,733.74 | 15,059,277,181.28 | 1,018,480,839.67 | 13,972,960,607.87 | 2,113,750,723.81 | 1,885,051,564.25 | 10 |
| 11 | EBONYI | 2,218,163,178.38 | 0.00 | 59,770,864.09 | 2,218,163,178.38 | 240,056,062.00 | 1,918,336,252.29 | 1,220,282,149.88 | 1,085,627,665.91 | 11 |
| 12 | EDO | 2,318,336,025.12 | 1,641,702,913.97 | 62,470,132.41 | 3,960,038,939.09 | 384,434,721.09 | 3,513,134,085.59 | 1,617,305,401.57 | 1,449,863,238.16 | 12 |
| 13 | EKITI | 2,216,911,481.83 | 0.00 | 59,737,135.74 | 2,216,911,481.83 | 948,293,664.43 | 1,208,880,681.66 | 1,284,199,139.37 | 1,139,829,786.86 | 13 |
| 14 | ENUGU | 2,493,438,090.42 | 0.00 | 67,188,451.54 | 2,493,438,090.42 | 177,028,684.53 | 2,249,220,954.35 | 1,643,206,332.48 | 1,481,695,116.40 | 14 |
| 15 | GOMBE | 2,335,378,615.71 | 0.00 | 62,929,363.90 | 2,335,378,615.71 | 618,829,971.64 | 1,653,619,280.17 | 1,125,926,126.67 | 1,019,593,364.64 | 15 |
| 16 | IMO | 2,577,847,879.06 | 842,087,676.27 | 69,462,966.80 | 3,419,935,555.33 | 581,053,077.43 | 2,769,419,511.10 | 2,202,262,013.71 | 1,957,614,188.66 | 16 |
| 17 | JIGAWA | 2,772,714,525.95 | 0.00 | 74,713,864.47 | 2,772,714,525.95 | 109,474,218.46 | 2,588,526,443.02 | 2,313,683,595.39 | 2,065,790,481.54 | 17 |
| 18 | KADUNA | 3,248,557,562.80 | 0.00 | 87,535,982.23 | 3,248,557,562.80 | 500,198,670.52 | 2,660,822,910.05 | 2,601,956,285.80 | 2,372,408,253.52 | 18 |
| 19 | KANO | 3,932,740,591.28 | 0.00 | 105,972,051.86 | 3,932,740,591.28 | 935,664,698.43 | 2,891,103,840.99 | 4,142,537,409.55 | 3,215,061,426.39 | 19 |
| 20 | KATSINA | 3,047,762,032.63 | 0.00 | 82,125,324.23 | 3,047,762,032.63 | 169,023,646.23 | 2,796,613,062.17 | 3,153,784,241.81 | 2,834,624,773.44 | 20 |
| 21 | KEBBI | 2,618,042,791.47 | 0.00 | 70,546,063.24 | 2,618,042,791.47 | 98,941,949.54 | 2,448,554,778.69 | 1,990,376,381.06 | 1,792,012,042.47 | 21 |
| 22 | KOGI | 2,740,300,440.67 | 0.00 | 73,840,431.04 | 2,740,300,440.67 | 346,712,078.48 | 2,319,747,931.15 | 2,057,199,781.94 | 1,856,889,130.70 | 22 |
| 23 | KWARA | 2,207,027,633.67 | 0.00 | 59,470,804.50 | 2,207,027,633.67 | 292,645,517.21 | 1,854,911,311.96 | 1,455,684,326.95 | 1,306,320,260.24 | 23 |
| 24 | LAGOS | 3,321,454,557.70 | 0.00 | 89,500,272.51 | 3,321,454,557.70 | 3,624,810,279.74 | -382,855,994.55 | 2,479,752,702.05 | 2,273,820,027.60 | 24 |
| 25 | NASSARAWA | 2,286,485,370.85 | 0.00 | 61,611,881.25 | 2,286,485,370.85 | 159,704,424.94 | 2,065,169,064.66 | 1,298,721,313.20 | 1,173,985,014.89 | 25 |
| 26 | NIGER | 2,936,888,655.34 | 0.00 | 79,137,718.26 | 2,936,888,655.34 | 638,619,533.65 | 2,219,131,403.43 | 2,403,832,971.09 | 2,166,684,834.03 | 26 |
| 27 | OGUN | 2,303,467,101.73 | 0.00 | 62,069,472.80 | 2,303,467,101.73 | 1,003,967,544.40 | 1,237,430,084.53 | 1,714,885,750.19 | 1,531,230,753.94 | 27 |
| 28 | ONDO | 2,308,030,528.03 | 948,686,232.42 | 62,192,439.38 | 3,256,716,760.45 | 1,190,580,805.11 | 2,003,943,515.96 | 1,637,824,365.56 | 1,469,784,562.43 | 28 |
| 29 | OSUN | 2,261,239,971.20 | 0.00 | 60,931,615.99 | 2,261,239,971.20 | 1,404,666,538.64 | 795,641,816.57 | 2,218,474,512.63 | 1,953,298,448.72 | 29 |
| 30 | OYO | 2,780,880,875.95 | 0.00 | 74,933,915.82 | 2,780,880,875.95 | 926,186,100.66 | 1,779,760,859.47 | 2,798,432,502.68 | 2,496,308,428.35 | 30 |
| 31 | PLATEAU | 2,589,091,736.34 | 0.00 | 69,765,944.99 | 2,589,091,736.34 | 1,420,829,787.69 | 1,088,496,003.67 | 1,754,242,228.55 | 1,589,496,957.25 | 31 |
| 32 | RIVERS | 2,673,919,124.02 | 7,401,909,701.17 | 72,051,712.92 | 10,075,828,825.19 | 542,807,452.24 | 9,460,969,660.03 | 2,174,480,492.04 | 1,957,383,211.03 | 32 |
| 33 | SOKOTO | 2,732,502,599.10 | 0.00 | 73,630,309.56 | 2,732,502,599.10 | 401,884,463.14 | 2,256,987,826.41 | 2,190,038,412.73 | 1,972,487,988.41 | 33 |
| 34 | TARABA | 2,388,321,438.08 | 0.00 | 64,355,966.89 | 2,388,321,438.08 | 789,567,346.03 | 1,534,378,125.15 | 1,641,441,117.25 | 1,486,666,658.59 | 34 |
| 35 | YOBE | 2,462,052,815.05 | 0.00 | 66,342,740.53 | 2,462,052,815.05 | 165,860,532.40 | 2,229,849,542.13 | 1,650,325,191.79 | 1,488,606,630.30 | 35 |
| 36 | ZAMFARA | 2,467,296,268.64 | 0.00 | 66,484,031.19 | 2,467,296,268.64 | 769,886,906.28 | 1,630,925,331.17 | 1,491,179,131.95 | 1,354,151,922.73 | 36 |
| 37 | FCT-ABUJA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 658,608,016.62 | 599,313,198.57 | 37 |
| 42 | SOKO DERIVATIO | 0.00 | 732,049,979.32 | 0.00 | 732,049,979.32 | 0.00 | 732,049,979.32 | 0.00 | 0.00 | 42 |
| 43 | GBETIOKUN DERI | 94,019,651,947.80 | 40,028,463,186.04 | 2,533,463,675.24 | 134,048,115,133.84 | 25,328,902,594.52 | 106,185,748,864.08 | 72,485,210,708.26 | 64,674,667,936.23 | 43 |

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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 | 2,321,658,786.25 | 2,259,099,118.36 | 62,559,667.89 | 1,504,515,292.26 | 1,460,694,458.50 | 43,820,833.76 | 106,380,501.65 | 1 |
| 2 | ADAMAWA | 2,469,845,701.31 | 2,403,292,972.83 | 66,552,728.48 | 1,897,730,108.06 | 1,842,456,415.59 | 55,273,692.47 | 121,826,420.95 | 2 |
| 3 | AKWA IBOM | 2,492,797,783.31 | 2,425,626,585.55 | 67,171,197.75 | 2,527,664,988.09 | 2,454,043,677.76 | 73,621,310.33 | 140,792,508.09 | 3 |
| 4 | ANAMBRA | 2,465,218,736.16 | 2,398,790,686.38 | 66,428,049.78 | 1,907,985,642.76 | 1,852,413,245.40 | 55,572,397.36 | 122,000,447.14 | 4 |
| 5 | BAUCHI | 2,965,740,734.11 | 2,885,825,564.63 | 79,915,169.48 | 2,165,941,271.10 | 2,102,855,603.01 | 63,085,668.09 | 143,000,637.57 | 5 |
| 6 | BAYELSA | 2,193,805,184.09 | 2,134,690,673.15 | 59,114,510.95 | 881,617,378.01 | 855,939,201.95 | 25,678,176.06 | 84,792,687.01 | 6 |
| 7 | BENUE | 2,780,573,655.67 | 2,705,648,018.24 | 74,925,637.43 | 2,356,879,322.95 | 2,288,232,352.37 | 68,646,970.57 | 143,572,608.00 | 7 |
| 8 | BORNO | 3,080,477,115.31 | 2,997,470,246.93 | 83,006,868.38 | 2,558,864,644.32 | 2,484,334,606.13 | 74,530,038.18 | 157,536,906.56 | 8 |
| 9 | CROSS RIVER | 2,493,222,908.45 | 2,426,040,255.23 | 67,182,653.22 | 1,649,619,442.43 | 1,601,572,274.20 | 48,047,168.23 | 115,229,821.45 | 9 |
| 10 | DELTA | 2,517,459,452.11 | 2,449,623,718.37 | 67,835,733.74 | 2,113,750,723.81 | 2,052,185,168.75 | 61,565,555.06 | 129,401,288.80 | 10 |
| 11 | EBONYI | 2,218,163,178.38 | 2,158,392,314.30 | 59,770,864.09 | 1,220,282,149.88 | 1,184,739,951.34 | 35,542,198.54 | 95,313,062.63 | 11 |
| 12 | EDO | 2,318,336,025.12 | 2,255,865,892.70 | 62,470,132.41 | 1,617,305,401.57 | 1,570,199,419.00 | 47,105,982.57 | 109,576,114.98 | 12 |
| 13 | EKITI | 2,216,911,481.83 | 2,157,174,346.09 | 59,737,135.74 | 1,284,199,139.37 | 1,246,795,280.95 | 37,403,858.43 | 97,140,994.17 | 13 |
| 14 | ENUGU | 2,493,438,090.42 | 2,426,249,638.88 | 67,188,451.54 | 1,643,206,332.48 | 1,595,345,953.86 | 47,860,378.62 | 115,048,830.15 | 14 |
| 15 | GOMBE | 2,335,378,615.71 | 2,272,449,251.81 | 62,929,363.90 | 1,125,926,126.67 | 1,093,132,161.82 | 32,793,964.85 | 95,723,328.75 | 15 |
| 16 | IMO | 2,577,847,879.06 | 2,508,384,912.26 | 69,462,966.80 | 2,202,262,013.71 | 2,138,118,459.92 | 64,143,553.80 | 133,606,520.60 | 16 |
| 17 | JIGAWA | 2,772,714,525.95 | 2,698,000,661.48 | 74,713,864.47 | 2,313,683,595.39 | 2,246,294,752.80 | 67,388,842.58 | 142,102,707.06 | 17 |
| 18 | KADUNA | 3,248,557,562.80 | 3,161,021,580.57 | 87,535,982.23 | 2,601,966,285.80 | 2,526,171,151.26 | 75,785,134.54 | 163,321,116.77 | 18 |
| 19 | KANO | 3,932,740,591.28 | 3,826,768,539.42 | 105,972,051.86 | 4,142,537,409.55 | 4,021,880,980.15 | 120,656,429.40 | 226,628,481.27 | 19 |
| 20 | KATSINA | 3,047,762,032.63 | 2,965,636,708.40 | 82,125,324.23 | 3,153,784,241.81 | 3,061,926,448.36 | 91,857,793.45 | 173,983,117.68 | 20 |
| 21 | KEBBI | 2,618,042,791.47 | 2,547,496,728.23 | 70,546,063.24 | 1,990,376,381.06 | 1,932,404,253.45 | 57,972,127.60 | 128,518,190.85 | 21 |
| 22 | KOGI | 2,740,300,440.67 | 2,666,460,009.63 | 73,840,431.04 | 2,057,199,781.94 | 1,997,281,341.68 | 59,918,440.25 | 133,758,871.29 | 22 |
| 23 | KWARA | 2,207,027,633.67 | 2,147,556,829.17 | 59,470,804.50 | 1,455,684,326.95 | 1,413,285,754.32 | 42,388,572.63 | 101,869,377.13 | 23 |
| 24 | LAGOS | 3,321,454,557.70 | 3,231,954,285.19 | 89,500,272.51 | 2,479,752,702.05 | 2,407,526,895.20 | 72,225,806.86 | 161,726,079.37 | 24 |
| 25 | NASSARAWA | 2,286,485,370.85 | 2,224,873,489.60 | 61,611,881.25 | 1,298,721,313.20 | 1,260,894,478.83 | 37,826,834.36 | 99,438,715.62 | 25 |
| 26 | NIGER | 2,936,888,655.34 | 2,857,750,937.08 | 79,137,718.26 | 2,403,832,971.09 | 2,333,818,418.53 | 70,014,552.56 | 149,152,270.81 | 26 |
| 27 | OGUN | 2,303,467,101.73 | 2,241,397,628.93 | 62,069,472.80 | 1,714,885,750.19 | 1,664,937,621.54 | 49,948,128.65 | 112,017,601.45 | 27 |
| 28 | ONDO | 2,308,030,528.03 | 2,245,838,088.65 | 62,192,439.38 | 1,637,824,365.56 | 1,590,120,743.27 | 47,703,622.30 | 109,896,061.68 | 28 |
| 29 | OSUN | 2,261,239,971.20 | 2,200,308,355.21 | 60,931,615.99 | 2,218,474,512.63 | 2,153,858,750.12 | 64,615,762.50 | 125,547,378.49 | 29 |
| 30 | OYO | 2,780,880,875.95 | 2,705,946,960.13 | 74,933,915.82 | 2,798,432,502.68 | 2,716,924,759.89 | 81,507,742.80 | 156,441,656.62 | 30 |
| 31 | PLATEAU | 2,589,091,736.34 | 2,519,325,791.35 | 69,765,944.99 | 1,754,242,228.55 | 1,703,147,794.71 | 51,094,433.84 | 120,860,378.83 | 31 |
| 32 | RIVERS | 2,673,919,124.02 | 2,601,867,411.10 | 72,051,712.92 | 2,174,480,492.04 | 2,111,146,108.78 | 63,334,383.26 | 135,386,096.19 | 32 |
| 33 | SOKOTO | 2,732,502,599.10 | 2,658,872,289.55 | 73,630,309.56 | 2,190,038,412.73 | 2,126,250,886.15 | 63,787,526.58 | 137,417,836.14 | 33 |
| 34 | TARABA | 2,388,321,438.08 | 2,323,965,471.18 | 64,355,966.89 | 1,641,441,117.25 | 1,593,632,152.67 | 47,808,964.58 | 112,164,931.47 | 34 |
| 35 | YOBE | 2,462,052,815.05 | 2,395,710,074.53 | 66,342,740.53 | 1,650,325,191.79 | 1,602,257,467.76 | 48,067,724.03 | 114,410,464.56 | 35 |
| 36 | ZAMFARA | 2,467,296,268.64 | 2,400,812,237.45 | 66,484,031.19 | 1,491,179,131.95 | 1,447,746,730.05 | 43,432,401.90 | 109,916,433.09 | 36 |
| 37 | FCT-ABUJA | 0.00 | 0.00 | 0.00 | 658,608,016.62 | 639,425,268.85 | 19,182,757.77 | 19,182,757.77 | 37 |
| | | <u>94,019,651,947.80</u> | <u>91,486,188,272.56</u> | <u>2,533,463,675.24</u> | <u>72,485,210,708.26</u> | <u>70,373,990,978.89</u> | <u>2,111,219,729.37</u> | <u>4,644,683,404.61</u> | |

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

| | |
|--|---------------------------|
| | =N= |
| <u>Balance as at 28th February, 2021</u> | 181,712,025,205.21 |
| GRAND TOTAL | 181,712,025,205.21 |

H. K. Sani
BANKING SERVICES DEPT.



C. T. Igundunasse
BANKING SERVICES DEPT.



40

TOTAL VALUE ADDED TAX (VAT)

| DESCRIPTION | Mar 2021 | Feb 2021 | INCREASE/DECREASE |
|--------------------------|---------------------------|---------------------------|--------------------------|
| VAT FOR DISTRIBUTION | 181,712,025,205.21 | 157,326,674,075.96 | 24,385,351,129.25 |
| VAT DEDUCTIONS AT SOURCE | -12,719,841,764.37 | -11,012,867,185.32 | -1,706,974,579.05 |
| | <u>168,992,183,440.84</u> | <u>146,313,806,890.64</u> | <u>22,678,376,550.20</u> |

Distribution of Value Added Tax (VAT)

| DESCRIPTION | Mar 2021 | Feb 2021 | INCREASE/DECREASE |
|---|-------------------------|---------------------------|--------------------------|
| .1Federal Government | 25,348,827,516.13 | 21,947,071,033.60 | 3,401,756,482.53 |
| State Governments | 84,496,091,720.42 | 73,156,903,445.32 | 11,339,188,275.10 |
| Local Governments | 59,147,264,204.29 | 51,209,832,411.72 | 7,937,431,792.57 |
| FIRS - VAT Cost of Collections | <u>100.00%</u> | <u>146,313,806,890.64</u> | <u>22,678,376,550.20</u> |
| NCS -IMPORT VAT Cost of Collections | 6,599,025,360.87 | 5,633,517,097.13 | 965,508,263.74 |
| | 0.00% | 659,549,865.91 | 9,905,781.43 |
| ALLOCATION TO NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT | <u>7,268,481,008.21</u> | <u>6,293,066,963.04</u> | <u>975,414,045.17</u> |
| | 0.00% | 4,719,800,222.28 | 731,560,533.88 |
| | 0.00% | 5,451,360,756.16 | 731,560,533.88 |
| | <u>0.00%</u> | <u>4,719,800,222.28</u> | <u>731,560,533.88</u> |
| | | 157,326,674,075.96 | 24,385,351,129.25 |
| | | 181,712,025,205.21 | |

Distribution of FGN Value Added Tax (VAT)

| DESCRIPTION | Mar 2021 | Feb 2021 | INCREASE/DECREASE |
|----------------------|-------------------|-------------------|-------------------|
| .1Federal Government | 23,658,905,681.72 | 20,483,932,964.69 | 3,174,972,717 |
| FCT-ABUJA | 1,689,921,834.41 | 1,463,138,068.91 | 226,783,765 |
| | 15.00 | 21,947,071,033.60 | 3,401,756,482 |
| | | 25,348,827,516.13 | |



NON IMPORT VAT COLLECTION FOR THE MONTH

| SN | STATE | COLLECTIONS INDICES FOR DERIVATION | COLLECTIONS |
|----|-------|------------------------------------|-------------|
|----|-------|------------------------------------|-------------|

| Mar 2021 | | Feb 2021 | |
|----------|--|----------|--|
|----------|--|----------|--|

| | | | | |
|--------------------|-------------|---------------------------|---------------|---------------------------|
| 1 | ABIA | 294,831,028.04 | 0.2379 | 353,811,399.45 |
| 2 | ADAMAWA | 710,934,313.47 | 0.5737 | 77,429,403.19 |
| 3 | AKWA IBOM | 1,293,663,556.86 | 1.0440 | 270,097,900.26 |
| 4 | ANAMBRA | 324,255,874.14 | 0.2617 | 691,655,151.54 |
| 5 | BAUCHI | 307,621,397.44 | 0.2482 | 182,490,874.99 |
| 6 | BAYELSA | 3,478,084,176.97 | 2.8067 | 1,431,929,668.50 |
| 7 | BENUE | 223,665,214.90 | 0.1805 | 199,246,585.09 |
| 8 | BORNO | 137,353,161.14 | 0.1108 | 167,724,111.04 |
| 9 | CROSS RIVER | 188,209,273.72 | 0.1519 | 105,083,726.73 |
| 10 | DELTA | 602,500,670.69 | 0.4862 | 1,807,249,063.90 |
| 11 | EBONYI | 1,071,149,110.29 | 0.8644 | 899,833,292.42 |
| 12 | EDO | 495,513,814.10 | 0.3999 | 1,896,634,969.68 |
| 13 | EKITI | 746,013,098.08 | 0.6020 | 242,092,545.08 |
| 14 | ENUGU | 554,568,973.56 | 0.4475 | 762,681,304.53 |
| 15 | GOMBE | 139,075,123.29 | 0.1122 | 541,008,318.08 |
| 16 | IMO | 94,567,392.60 | 0.0763 | 78,178,478.00 |
| 17 | JIGAWA | 322,874,409.69 | 0.2606 | 363,967,096.71 |
| 18 | KADUNA | 2,115,837,864.15 | 1.7074 | 818,243,654.69 |
| 19 | KANO | 2,812,307,391.30 | 2.2695 | 3,207,643,888.40 |
| 20 | KATSINA | 531,866,221.07 | 0.4292 | 367,243,186.87 |
| 21 | KEBBI | 73,979,712.92 | 0.0597 | 184,931,932.74 |
| 22 | KOGI | 151,251,185.20 | 0.1221 | 1,238,847,242.61 |
| 23 | KWARA | 243,257,142.55 | 0.1963 | 364,590,493.37 |
| 24 | LAGOS | 54,726,469,048.29 | 44.1627 | 46,954,026,565.99 |
| 25 | NASSARAWA | 354,949,167.98 | 0.2864 | 167,706,975.75 |
| 26 | NIGER | 470,072,066.11 | 0.3793 | 197,570,948.39 |
| 27 | OGUN | 1,207,110,541.01 | 0.9741 | 767,949,043.14 |
| 28 | ONDO | 298,255,556.07 | 0.2407 | 808,976,580.60 |
| 29 | OSUN | 185,435,048.97 | 0.1496 | 122,565,897.93 |
| 30 | OYO | 7,676,069,643.62 | 6.1944 | 7,500,696,041.65 |
| 31 | PLATEAU | 758,750,737.98 | 0.6123 | 414,253,488.55 |
| 32 | RIVERS | 5,012,607,314.54 | 4.0450 | 15,541,792,176.28 |
| 33 | SOKOTO | 1,089,710,167.73 | 0.8794 | 567,644,349.17 |
| 34 | TARABA | 52,250,437.73 | 0.0422 | 195,950,708.34 |
| 35 | YOBE | 1,963,699,661.98 | 1.5847 | 859,965,986.01 |
| 36 | ZAMFARA | 12,584,774.54 | 0.0102 | 78,570,171.40 |
| 37 | FCT-ABUJA | 33,198,657,543.29 | 26.7904 | 33,918,897,559.52 |
| Grand Total | | 123,920,001,816.01 | 100.00 | 124,349,180,780.59 |

VAT INCOME DISTRIBUTION FOR THE YEAR 2021 VAT REVENUE

| MONTH | VATACT | 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 |
| | 667,747,900,020.56 | 612,784,000,000.00 | 54,963,900,020.56 | |



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Prepared by: Mola Tunde HL Checked by: Mola Tunde HL Reviewed By: CD/TOG
 Signature: [Signature] Date: 03/04/2021
 Counter reviewed by: [Signature] Approved By: [Signature] Executive Chairman FIRS
 Signature: [Signature] Date: 03/04/21

| S/NO | STATES | ACTUAL COLLECTION = N= | % INDICES FOR DERIVATION |
|------|-------------|------------------------|--------------------------|
| 1 | ABIA | 294,831,028.04 | 0.24 |
| 2 | ADAMAWA | 710,934,313.47 | 0.57 |
| 3 | AKWA IBOM | 1,293,663,556.86 | 1.04 |
| 4 | ANAMBRA | 324,255,874.14 | 0.26 |
| 5 | BAUCHI | 307,621,397.44 | 0.25 |
| 6 | BAYELSA | 3,478,084,176.97 | 2.81 |
| 7 | BENUE | 223,665,214.90 | 0.18 |
| 8 | BORNO | 137,353,161.14 | 0.11 |
| 9 | CROSS RIVER | 188,209,273.72 | 0.15 |
| 10 | DELTA | 602,500,670.69 | 0.49 |
| 11 | EBONYI | 1,071,149,110.29 | 0.86 |
| 12 | EDO | 495,513,814.10 | 0.40 |
| 13 | EKITI | 746,013,098.08 | 0.60 |
| 14 | ENUGU | 554,568,973.56 | 0.45 |
| 15 | GOMBE | 139,075,123.29 | 0.11 |
| 16 | IMO | 94,567,392.60 | 0.08 |
| 17 | JIGAWA | 322,874,409.69 | 0.26 |
| 18 | KADUNA | 2,115,837,864.15 | 1.71 |
| 19 | KANO | 2,812,307,391.30 | 2.27 |
| 20 | KATSINA | 531,866,221.07 | 0.43 |
| 21 | KEBBI | 73,979,712.92 | 0.06 |
| 22 | KOGI | 151,251,185.20 | 0.12 |
| 23 | KWARA | 243,257,142.55 | 0.20 |
| 24 | LAGOS | 54,726,469,048.29 | 44.16 |
| 25 | ONDO | 298,255,556.07 | 0.24 |
| 26 | NASARAWA | 354,949,167.98 | 0.29 |
| 27 | NIGER | 470,072,066.11 | 0.38 |
| 28 | OGUN | 1,207,110,541.01 | 0.97 |
| 29 | OSUN | 185,435,048.97 | 0.15 |
| 30 | OYO | 7,676,069,643.62 | 6.19 |
| 31 | PLATEAU | 758,750,737.98 | 0.61 |
| 32 | RIVERS | 5,012,607,314.54 | 4.05 |
| 33 | SOKOTO | 1,089,710,167.73 | 0.88 |
| 34 | TARABA | 52,250,437.73 | 0.04 |
| 35 | YOBE | 1,963,699,661.98 | 1.58 |
| 36 | ZAMFARA | 12,584,774.54 | 0.01 |
| 37 | FCT | 33,198,657,543.29 | 26.79 |
| | | 123,920,001,816.05 | 100.00 |

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



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 | | | 0.00 |
| MAY | | | 0.00 |
| JUNE | | | 0.00 |
| JULY | | | 0.00 |
| AUGUST | | | 0.00 |
| SEPTEMBER | | | 0.00 |
| OCTOBER | | | 0.00 |
| NOVEMBER | | | 0.00 |
| DECEMBER | | | 0.00 |
| TOTAL | 99,881,585,219.13 | 396,508,425,436.43 | 496,390,010,655.56 |

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Prepared by: 

Checked by: 

Authorised by: 

Source: Banking Services Department, CBN, Abuja

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IN COLUMN 6, THE COLLECTION BY FCT WHICH IS 26.79% IS NOT INCLUDED IN THIS TABLE TO MAKE 100%

| SNO STATES | EQUALITY 50% | POPULATION 30% | DERIVATION 20% | GROSS | GROSS | Grand Total |
|--------------------|--------------------------|------------------|--------------------------|--------------|--------------------------|--------------------------|
| 1 ABIA | 1,173,556,829.45 | 2833999 | 518,434,090.45 | 0.23792 | 54,919,974.54 | 1,522,175,236.52 |
| 2 ADAMAW | 1,173,556,829.45 | 3168101 | 579,552,625.25 | 0.57370 | 132,430,072.42 | 1,885,539,527.11 |
| 3 AKWA IBO | 1,173,556,829.45 | 3920208 | 717,138,386.03 | 1.04395 | 240,978,604.17 | 2,131,673,819.65 |
| 4 ANAMBRA | 1,173,556,829.45 | 4182032 | 765,034,834.58 | 0.26167 | 60,401,120.16 | 1,998,992,784.19 |
| 5 BAUCHI | 1,173,556,829.45 | 4646465 | 849,995,309.14 | 0.24824 | 57,302,514.69 | 2,080,854,653.27 |
| 6 BAYELSA | 1,173,556,829.45 | 1703358 | 311,601,682.09 | 2.80672 | 647,883,961.56 | 2,133,042,473.10 |
| 7 BENUE | 1,173,556,829.45 | 4219244 | 771,842,165.62 | 0.18049 | 41,663,484.30 | 1,987,062,479.37 |
| 8 BORNO | 1,173,556,829.45 | 4151193 | 759,393,340.38 | 0.11084 | 25,585,611.40 | 1,958,535,781.23 |
| 9 CROSS RI | 1,173,556,829.45 | 2888966 | 528,489,410.39 | 0.15188 | 35,058,889.80 | 1,737,105,129.64 |
| 10 DELTA | 1,173,556,829.45 | 4098391 | 749,734,072.03 | 0.48620 | 112,231,476.15 | 2,035,522,377.64 |
| 11 EBONYI | 1,173,556,829.45 | 2173501 | 397,606,708.41 | 0.86439 | 199,529,480.51 | 1,770,693,018.37 |
| 12 EDO | 1,173,556,829.45 | 3218332 | 588,741,570.90 | 0.39987 | 92,302,381.59 | 1,854,600,781.94 |
| 13 EKITI | 1,173,556,829.45 | 2384212 | 436,152,863.73 | 0.60201 | 138,964,411.66 | 1,748,674,104.84 |
| 14 ENUGU | 1,173,556,829.45 | 3257298 | 595,869,767.76 | 0.44752 | 103,302,946.47 | 1,872,729,543.68 |
| 15 GOMBE | 1,173,556,829.45 | 2353879 | 430,603,934.02 | 0.11223 | 25,906,371.80 | 1,630,067,135.27 |
| 16 IMO | 1,173,556,829.45 | 3934899 | 719,825,865.88 | 0.07631 | 17,615,645.23 | 1,910,998,340.57 |
| 17 JIGAWA | 1,173,556,829.45 | 4348649 | 795,514,708.73 | 0.26055 | 60,143,786.35 | 2,029,215,324.52 |
| 18 KADUNA | 1,173,556,829.45 | 6066562 | 1,109,778,991.68 | 1.70742 | 394,130,028.98 | 2,677,465,850.11 |
| 19 KANO | 1,173,556,829.45 | 9383682 | 1,716,592,222.78 | 2.26945 | 523,865,657.38 | 3,414,014,709.62 |
| 20 KATSINA | 1,173,556,829.45 | 5792578 | 1,059,658,068.62 | 0.42920 | 99,073,966.24 | 2,332,288,864.31 |
| 21 KEBBI | 1,173,556,829.45 | 3238628 | 592,454,394.48 | 0.0597 | 13,780,652.52 | 1,779,791,876.45 |
| 22 KOGI | 1,173,556,829.45 | 3278487 | 599,745,951.18 | 0.12206 | 28,174,481.14 | 1,801,477,261.78 |
| 23 KWARA | 1,173,556,829.45 | 2371089 | 433,752,224.01 | 0.19630 | 45,312,992.20 | 1,652,622,045.67 |
| 24 LAGOS | 1,173,556,829.45 | 9013534 | 1,648,879,657.70 | 44.1627 | 0.194,233,309.28 | 13,016,669,796.44 |
| 25 NASSARA | 1,173,556,829.45 | 1863275 | 340,855,900.05 | 0.28643 | 66,118,547.28 | 1,580,531,276.78 |
| 26 NIGER | 1,173,556,829.45 | 3950249 | 722,633,899.09 | 0.37934 | 87,563,191.95 | 1,983,753,920.49 |
| 27 OGUN | 1,173,556,829.45 | 3728098 | 681,994,981.56 | 0.97410 | 224,855,845.79 | 2,080,407,656.80 |
| 28 ONDO | 1,173,556,829.45 | 3441024 | 629,479,455.59 | 0.24068 | 55,557,882.27 | 1,858,594,167.31 |
| 29 OSUN | 1,173,556,829.45 | 3423535 | 626,280,127.08 | 0.14964 | 34,542,118.02 | 1,834,379,074.55 |
| 30 OYO | 1,173,556,829.45 | 5591589 | 1,022,890,395.30 | 6.19438 | 1,429,868,328.91 | 3,626,315,553.67 |
| 31 PLATEAU | 1,173,556,829.45 | 3178712 | 581,493,735.37 | 0.61229 | 141,337,129.57 | 1,896,387,694.38 |
| 32 RIVERS | 1,173,556,829.45 | 5185400 | 948,584,714.61 | 4.04503 | 933,728,949.46 | 3,055,870,493.53 |
| 33 SOKOTO | 1,173,556,829.45 | 3696999 | 676,305,924.59 | 0.87937 | 202,986,961.93 | 2,052,849,715.97 |
| 34 TARABA | 1,173,556,829.45 | 2300736 | 420,882,285.26 | 0.04216 | 9,733,007.85 | 1,604,172,122.55 |
| 35 YOBE | 1,173,556,829.45 | 2321591 | 424,697,368.80 | 1.58465 | 365,790,317.77 | 1,964,044,516.02 |
| 36 ZAMFARA | 1,173,556,829.45 | 3259846 | 596,335,882.98 | 0.01016 | 2,344,242.74 | 1,772,236,955.17 |
| Grand Total | 42,248,045,860.21 | 138568341 | 25,348,827,516.13 | 73.21 | 16,899,218,344.08 | 84,496,091,720.42 |
| | | | | | | 73,156,903,445.32 |

DISTRIBUTION OF VAT TO STATE GOVERNMENTS

FEDERATION ACCOUNT: March, 2021

GROSS
Feb 2021

GROSS
Mar 2021

DISTRIBUTION OF VAT TO LOCAL GOVERNMENTS

SNO STATES EQUALITY 50% POPULATION 30% DERIVATION 20% GROSS DEDUCTION NET VAT PMGROSS
 Mar 2021 Mar 2021 Feb 2021

| | | | | | | | | | |
|--------------------|-----------|-------------------|-------------------|----------------|-------------------|-------------------|------|-------------------|-------------------|
| 1 | ABIA | 649,550,059.09 | 359,260,654.29 | 0.23792045168 | 28,144,687.63 | 1.036,955,401.01 | 0.00 | 1,036,955,401.01 | 902,572,073.92 |
| 2 | ADAMAWA | 802,385,367.11 | 401,614,128.35 | 0.57370424714 | 67,866,073.36 | 1.271,865,568.82 | 0.00 | 1,271,865,568.82 | 1,048,802,870.39 |
| 3 | AKWA IBO | 1,184,473,637.17 | 496,957,299.93 | 1.04395056319 | 123,493,639.55 | 1,804,924,576.65 | 0.00 | 1,804,924,576.65 | 1,478,033,127.91 |
| 4 | ANAMBRA | 802,385,367.11 | 530,148,229.62 | 0.26166548530 | 30,953,595.18 | 1,363,487,191.91 | 0.00 | 1,363,487,191.91 | 1,210,678,418.14 |
| 5 | BAUCHI | 764,176,540.11 | 589,023,516.25 | 0.24824192457 | 29,365,661.40 | 1,382,565,717.76 | 0.00 | 1,382,565,717.76 | 1,186,634,839.31 |
| 6 | BAYELSA | 305,670,616.04 | 215,931,448.66 | 2.80671733861 | 332,019,303.95 | 853,621,368.65 | 0.00 | 853,621,368.65 | 569,544,491.13 |
| 7 | BENUE | 878,803,021.12 | 534,865,523.97 | 0.18049161687 | 21,351,170.70 | 1,435,019,715.79 | 0.00 | 1,435,019,715.79 | 1,240,368,217.66 |
| 8 | BORNO | 1,031,638,329.14 | 526,238,828.34 | 0.11084018651 | 13,111,787.59 | 1,570,988,945.07 | 0.00 | 1,570,988,945.07 | 1,362,628,018.88 |
| 9 | CROSS RIV | 687,758,886.10 | 366,228,716.17 | 0.15187965701 | 17,966,532.40 | 1,071,954,134.66 | 0.00 | 1,071,954,134.66 | 921,199,977.25 |
| 10 | DELTA | 955,220,675.13 | 519,545,219.39 | 0.4862013088 | 57,514,954.54 | 1,532,280,849.06 | 0.00 | 1,532,280,849.06 | 1,425,708,866.73 |
| 11 | EBONYI | 496,714,751.07 | 275,530,581.12 | 0.86438758440 | 102,252,321.66 | 874,497,653.85 | 0.00 | 874,497,653.85 | 742,726,099.69 |
| 12 | EDO | 687,758,886.10 | 407,981,816.52 | 0.39986588673 | 47,301,946.50 | 1,143,042,649.12 | 0.00 | 1,143,042,649.12 | 1,104,910,247.17 |
| 13 | EKITI | 611,341,232.09 | 302,242,013.17 | 0.60201185212 | 71,214,708.14 | 984,797,953.40 | 0.00 | 984,797,953.40 | 810,922,245.89 |
| 14 | ENUGU | 649,550,059.09 | 412,921,462.11 | 0.44752176036 | 52,939,375.59 | 1,115,410,896.80 | 0.00 | 1,115,410,896.80 | 982,708,113.09 |
| 15 | GOMBE | 420,297,097.06 | 298,396,756.55 | 0.11222976215 | 13,276,166.79 | 731,970,020.39 | 0.00 | 731,970,020.39 | 666,806,647.08 |
| 16 | IMO | 1,031,638,329.14 | 498,819,650.01 | 0.07631325953 | 9,027,441.05 | 1,539,485,420.20 | 0.00 | 1,539,485,420.20 | 1,331,513,046.19 |
| 17 | JIGAWA | 1,031,638,329.14 | 551,269,949.29 | 0.26055068186 | 30,821,720.04 | 1,613,729,998.47 | 0.00 | 1,613,729,998.47 | 1,400,463,487.49 |
| 18 | KADUNA | 878,803,021.12 | 769,046,507.57 | 1.70742239602 | 201,978,727.13 | 1,849,828,255.83 | 0.00 | 1,849,828,255.83 | 1,494,106,058.04 |
| 19 | KANO | 1,681,188,388.24 | 1,189,551,490.66 | 2.26945396230 | 268,463,986.22 | 3,139,203,865.11 | 0.00 | 3,139,203,865.11 | 2,749,689,149.64 |
| 20 | KATSINA | 1,299,100,118.18 | 734,314,077.85 | 0.42920126959 | 50,772,161.78 | 2,084,186,357.81 | 0.00 | 2,084,186,357.81 | 1,790,782,342.96 |
| 21 | KEBBI | 802,385,367.11 | 410,554,701.78 | 0.05969957379 | 7,062,132.93 | 1,220,002,201.82 | 0.00 | 1,220,002,201.82 | 1,065,398,038.02 |
| 22 | KOGI | 802,385,367.11 | 415,607,551.27 | 0.12205550596 | 14,438,498.52 | 1,232,431,416.90 | 0.00 | 1,232,431,416.90 | 1,156,578,084.89 |
| 23 | KWARA | 611,341,232.09 | 300,578,435.46 | 0.19630175838 | 23,221,423.93 | 935,141,091.48 | 0.00 | 935,141,091.48 | 819,571,407.14 |
| 24 | LAGOS | 764,176,540.11 | 1,142,628,533.85 | 44.1627406765 | 5,224,210,581.55 | 7,131,015,655.52 | 0.00 | 7,131,015,655.52 | 5,518,264,144.40 |
| 25 | NASSARAWA | 496,714,751.07 | 236,203,822.10 | 0.28643442103 | 33,883,589.27 | 766,802,162.44 | 0.00 | 766,802,162.44 | 648,375,637.22 |
| 26 | NIGER | 955,220,675.13 | 500,765,540.27 | 0.37933510266 | 44,873,267.08 | 1,500,859,482.48 | 0.00 | 1,500,859,482.48 | 1,276,668,937.29 |
| 27 | OGUN | 764,176,540.11 | 472,603,881.21 | 0.97410468312 | 115,231,254.11 | 1,352,011,675.43 | 0.00 | 1,352,011,675.43 | 1,134,059,020.07 |
| 28 | ONDO | 687,758,886.10 | 436,212,057.12 | 0.24068395069 | 28,471,594.44 | 1,152,442,537.66 | 0.00 | 1,152,442,537.66 | 1,039,767,539.33 |
| 29 | OSUN | 1,146,264,810.16 | 433,995,009.91 | 0.14964093468 | 17,701,703.80 | 1,597,961,523.87 | 0.00 | 1,597,961,523.87 | 1,378,287,541.06 |
| 30 | OYO | 1,260,891,291.18 | 708,835,085.22 | 6.19437502512 | 732,760,672.38 | 2,702,487,048.77 | 0.00 | 2,702,487,048.77 | 2,323,185,046.09 |
| 31 | PLATEAU | 649,550,059.09 | 402,959,264.60 | 0.61229077377 | 72,430,648.33 | 1,124,939,972.03 | 0.00 | 1,124,939,972.03 | 945,384,714.08 |
| 32 | RIVERS | 878,803,021.12 | 657,343,279.50 | 4.04503489435 | 478,505,495.22 | 2,014,651,795.85 | 0.00 | 2,014,651,795.85 | 2,610,091,860.33 |
| 33 | SOKOTO | 878,803,021.12 | 468,661,520.22 | 0.87936584229 | 104,024,167.61 | 1,451,488,708.96 | 0.00 | 1,451,488,708.96 | 1,213,391,566.99 |
| 34 | TARABA | 611,341,232.09 | 291,659,919.68 | 0.04216465217 | 4,987,847.64 | 907,988,999.41 | 0.00 | 907,988,999.41 | 797,959,793.47 |
| 35 | YOBE | 649,550,059.09 | 294,303,668.30 | 1.584651092 | 187,455,553.62 | 1,131,309,281.01 | 0.00 | 1,131,309,281.01 | 888,021,1375.07 |
| 36 | ZAMFARA | 534,923,578.08 | 413,244,467.22 | 0.010155556355 | 1,201,347.60 | 949,369,392.89 | 0.00 | 949,369,392.89 | 827,397,392.82 |
| 37 | FCT-ABUJA | 229,252,962.03 | 178,134,653.78 | 26.79039466552 | 3,169,157,101.62 | 3,576,544,717.43 | 0.00 | 3,576,544,717.43 | 3,146,432,424.89 |
| Grand Total | | 29,573,632,102.15 | 17,744,179,261.29 | 0.237920451678 | 11,829,452,840.86 | 59,147,264,204.29 | 0.00 | 59,147,264,204.29 | 51,209,832,411.72 |

DISTRIBUTION OF NET VAT TO STATE GOVERNMENTS AND LGCS

| SNO STATES | GROSS | DEDUCTION | NET VAT | LGCS GROSS | LGCS NETVAT |
|--------------------|--------------------------|-------------------------|--------------------------|--------------------------|--------------------------|
| 1 ABIA | 1,746,910,894.44 | 0.00 | 1,746,910,894.44 | 1,036,955,401.01 | 1,036,955,401.01 |
| 2 ADAMAWA | 1,885,539,527.11 | 0.00 | 1,885,539,527.11 | 1,271,865,568.82 | 1,271,865,568.82 |
| 3 AKWA IBOM | 2,131,673,819.65 | 0.00 | 2,131,673,819.65 | 1,804,924,576.65 | 1,804,924,576.65 |
| 4 ANAMBRA | 1,998,992,784.19 | 0.00 | 1,998,992,784.19 | 1,363,487,191.91 | 1,363,487,191.91 |
| 5 BAUCHI | 2,080,854,653.27 | 0.00 | 2,080,854,653.27 | 1,382,565,717.76 | 1,382,565,717.76 |
| 6 BAYELSA | 2,133,042,473.10 | 0.00 | 2,133,042,473.10 | 853,621,368.65 | 853,621,368.65 |
| 7 BENUE | 1,987,062,479.37 | 0.00 | 1,987,062,479.37 | 1,435,019,715.79 | 1,435,019,715.79 |
| 8 BORNO | 1,958,535,781.23 | 0.00 | 1,958,535,781.23 | 1,570,988,945.07 | 1,570,988,945.07 |
| 9 CROSS RIVER | 1,737,105,129.64 | 0.00 | 1,737,105,129.64 | 1,071,954,134.66 | 1,071,954,134.66 |
| 10 DELTA | 2,035,522,377.64 | 0.00 | 2,035,522,377.64 | 1,532,280,849.06 | 1,532,280,849.06 |
| 11 EBONYI | 1,770,693,018.37 | 0.00 | 1,770,693,018.37 | 874,497,653.85 | 874,497,653.85 |
| 12 EDO | 1,854,600,781.94 | 0.00 | 1,854,600,781.94 | 1,143,042,649.12 | 1,143,042,649.12 |
| 13 EKITI | 1,748,674,104.84 | 0.00 | 1,748,674,104.84 | 984,797,953.40 | 984,797,953.40 |
| 14 ENUGU | 1,872,729,543.68 | 0.00 | 1,872,729,543.68 | 1,115,410,896.80 | 1,115,410,896.80 |
| 15 GOMBE | 1,630,067,135.27 | 0.00 | 1,630,067,135.27 | 731,970,020.39 | 731,970,020.39 |
| 16 IMO | 1,910,998,340.57 | 0.00 | 1,910,998,340.57 | 1,539,485,420.20 | 1,539,485,420.20 |
| 17 JIGAWA | 2,029,215,324.52 | 0.00 | 2,029,215,324.52 | 1,613,729,998.47 | 1,613,729,998.47 |
| 18 KADUNA | 2,677,465,850.11 | 0.00 | 2,677,465,850.11 | 1,849,828,255.83 | 1,849,828,255.83 |
| 19 KANO | 3,414,014,709.62 | 0.00 | 3,414,014,709.62 | 3,139,203,865.11 | 3,139,203,865.11 |
| 20 KATSINA | 2,332,288,864.31 | 0.00 | 2,332,288,864.31 | 2,084,186,357.81 | 2,084,186,357.81 |
| 21 KEBBI | 1,779,791,876.45 | 0.00 | 1,779,791,876.45 | 1,220,002,201.82 | 1,220,002,201.82 |
| 22 KOGI | 1,801,477,261.78 | 0.00 | 1,801,477,261.78 | 1,232,431,416.90 | 1,232,431,416.90 |
| 23 KWARA | 1,652,622,045.67 | 0.00 | 1,652,622,045.67 | 935,141,091.48 | 935,141,091.48 |
| 24 LAGOS | 13,016,669,796.44 | 1,000,000,000.00 | 12,016,669,796.44 | 7,131,015,655.52 | 7,131,015,655.52 |
| 25 NASSARAWA | 1,580,531,276.78 | 0.00 | 1,580,531,276.78 | 766,802,162.44 | 766,802,162.44 |
| 26 NIGER | 1,983,753,920.49 | 0.00 | 1,983,753,920.49 | 1,500,859,482.48 | 1,500,859,482.48 |
| 27 OGUN | 2,080,407,656.80 | 0.00 | 2,080,407,656.80 | 1,352,011,675.43 | 1,352,011,675.43 |
| 28 ONDO | 1,858,594,167.31 | 0.00 | 1,858,594,167.31 | 1,152,442,537.66 | 1,152,442,537.66 |
| 29 OSUN | 1,834,379,074.55 | 0.00 | 1,834,379,074.55 | 1,597,961,523.87 | 1,597,961,523.87 |
| 30 OYO | 3,626,315,553.67 | 0.00 | 3,626,315,553.67 | 2,702,487,048.77 | 2,702,487,048.77 |
| 31 PLATEAU | 1,896,387,694.38 | 0.00 | 1,896,387,694.38 | 1,124,939,972.03 | 1,124,939,972.03 |
| 32 RIVERS | 3,055,870,493.53 | 0.00 | 3,055,870,493.53 | 2,014,651,795.85 | 2,014,651,795.85 |
| 33 SOKOTO | 2,052,849,715.97 | 0.00 | 2,052,849,715.97 | 1,451,488,708.96 | 1,451,488,708.96 |
| 34 TARABA | 1,604,172,122.55 | 0.00 | 1,604,172,122.55 | 907,988,999.41 | 907,988,999.41 |
| 35 YOBE | 1,964,044,516.02 | 0.00 | 1,964,044,516.02 | 1,131,309,281.01 | 1,131,309,281.01 |
| 36 ZAMFARA | 1,772,236,955.17 | 0.00 | 1,772,236,955.17 | 949,369,392.89 | 949,369,392.89 |
| 37 FCT-ABUJA | 0.00 | 0.00 | 0.00 | 3,576,544,717.43 | 3,576,544,717.43 |
| Grand Total | 84,496,091,720.42 | 1,000,000,000.00 | 83,496,091,720.42 | 59,147,264,204.29 | 59,147,264,204.29 |

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

GRANDSUM

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| 1 S/NO | 2 STATES | 3 NO OF LGOVTS | 4 STATE GOVERNMENTS | | | 5 LOCAL GOVERNMENT COUNCILS | | | | 10 TOTAL PAID (5+6+8+9) | 11 SNO |
|------------------|-----------------------------|-------------------|-------------------------------|---------------------------------|---------------------------|-----------------------------------|--------------------------|--------------------------|--------------------------|----------------------------|-----------|
| | | | GROSS STATUTORY + MIN REVENUE | NET STATUTORY + MINERAL REVENUE | NET VAT SHARED | 7 LGCS GROSS STATUTORY REVENUE | 8 LGCS NET STATUTORY | 9 NET VAT TO LGOVT | | | |
| 1 | ABIA | 17 | 2,757,086,736.05 | 2,235,897,636.05 | 1,746,910,894.44 | 1,504,515,292.26 | 1,347,043,621.04 | 1,036,955,401.01 | 6,366,807,552.58 | 1 | |
| 2 | ADAMAWA | 21 | 2,469,845,701.31 | 2,155,134,936.86 | 1,885,539,527.11 | 1,897,730,108.06 | 1,702,064,204.61 | 1,271,865,568.82 | 7,014,604,237.40 | 2 | |
| 3 | AKWA IBOM | 31 | 9,797,227,572.24 | 8,796,335,725.27 | 2,131,673,819.65 | 2,527,664,988.09 | 2,246,798,032.98 | 1,804,924,576.65 | 14,979,732,154.54 | 3 | |
| 4 | ANAMBRA | 21 | 2,465,218,736.16 | 2,241,739,485.30 | 1,998,992,784.19 | 1,907,985,642.78 | 1,712,021,034.42 | 1,363,487,191.91 | 7,316,240,495.82 | 4 | |
| 5 | BAUCHI | 20 | 2,965,740,734.11 | 2,225,165,262.60 | 2,080,854,653.27 | 2,165,941,271.10 | 1,969,148,717.76 | 1,382,565,717.67 | 7,657,734,369.04 | 5 | |
| 6 | BAYELSA | 8 | 10,374,156,399.08 | 9,313,429,914.98 | 2,133,042,473.10 | 881,617,378.01 | 802,456,454.91 | 853,621,368.65 | 13,102,550,211.64 | 6 | |
| 7 | BENUE | 23 | 2,780,373,655.67 | 1,797,633,670.32 | 1,987,062,479.37 | 2,356,879,322.95 | 2,134,469,544.63 | 1,435,019,715.79 | 7,354,185,320.12 | 7 | |
| 8 | BORNO | 27 | 3,080,477,115.31 | 2,912,704,701.47 | 1,958,535,781.23 | 2,558,864,644.32 | 2,303,830,334.87 | 1,570,988,945.07 | 8,746,059,762.65 | 8 | |
| 9 | CROSS RIVER | 18 | 2,493,222,908.45 | 1,009,978,682.20 | 1,737,105,129.64 | 1,649,619,442.43 | 1,481,236,093.36 | 1,071,954,134.66 | 5,300,274,019.86 | 9 | |
| 10 | DELTA | 25 | 15,059,277,181.28 | 13,972,960,607.87 | 2,035,522,377.64 | 2,113,750,723.81 | 1,885,051,584.25 | 1,532,280,849.06 | 19,425,815,418.81 | 10 | |
| 11 | EBONYI | 13 | 2,218,163,178.38 | 1,918,336,252.29 | 1,770,693,018.37 | 1,220,282,149.88 | 1,085,627,665.91 | 874,497,653.85 | 5,649,154,590.42 | 11 | |
| 12 | EDO | 18 | 3,960,038,939.09 | 3,513,134,085.59 | 1,854,600,781.94 | 1,617,305,401.57 | 1,449,863,238.16 | 1,143,042,649.12 | 7,960,640,754.80 | 12 | |
| 13 | EKITI | 16 | 2,215,911,481.83 | 1,208,880,681.66 | 1,748,674,104.84 | 1,284,199,139.37 | 1,139,829,786.86 | 984,797,953.40 | 5,082,182,526.77 | 13 | |
| 14 | ENUGU | 17 | 2,493,438,090.42 | 2,249,220,954.35 | 1,872,729,543.68 | 1,643,206,332.48 | 1,481,695,116.40 | 1,115,410,896.80 | 6,719,066,511.23 | 14 | |
| 15 | GOMBE | 11 | 2,335,378,615.71 | 1,653,619,280.17 | 1,630,067,135.27 | 1,125,926,126.67 | 1,019,593,384.64 | 731,970,020.39 | 5,035,249,820.46 | 15 | |
| 16 | IMO | 27 | 3,419,935,555.33 | 2,769,419,511.10 | 1,910,998,340.57 | 2,202,262,013.71 | 1,957,614,188.66 | 1,539,485,420.20 | 8,177,517,480.52 | 16 | |
| 17 | JIGAWA | 27 | 2,772,714,525.95 | 2,588,526,443.02 | 2,029,215,324.52 | 2,313,683,595.39 | 2,065,790,481.54 | 1,613,729,998.47 | 8,297,262,247.55 | 17 | |
| 18 | KADUNA | 23 | 3,248,557,562.60 | 2,660,822,910.05 | 2,677,465,850.11 | 2,601,956,285.80 | 2,372,408,253.52 | 1,849,828,255.83 | 9,560,525,269.50 | 18 | |
| 19 | KANO | 44 | 3,932,740,591.28 | 2,891,103,840.99 | 3,414,014,709.62 | 4,142,537,409.55 | 3,215,061,426.39 | 3,139,203,865.11 | 12,659,383,842.10 | 19 | |
| 20 | KATSINA | 34 | 3,047,762,032.63 | 2,796,613,062.17 | 2,332,288,864.31 | 3,153,784,241.81 | 1,990,376,381.06 | 1,792,012,042.47 | 10,047,713,057.72 | 20 | |
| 21 | KEBBI | 21 | 2,618,042,791.47 | 2,448,554,778.69 | 1,779,791,876.45 | 1,990,376,381.06 | 1,792,012,042.47 | 1,220,002,201.82 | 7,240,360,899.43 | 21 | |
| 22 | KOGI | 21 | 2,740,300,440.67 | 2,319,747,931.15 | 1,801,477,281.78 | 2,057,199,781.94 | 1,856,889,130.70 | 1,232,431,416.90 | 7,210,545,740.54 | 22 | |
| 23 | KWARA | 16 | 2,207,027,633.67 | 1,854,911,311.96 | 1,652,622,045.67 | 1,455,684,326.95 | 1,298,721,313.20 | 935,141,091.48 | 5,586,487,518.77 | 23 | |
| 24 | LAGOS | 20 | 3,321,454,557.70 | -392,855,994.55 | 12,016,669,796.44 | 2,479,752,702.05 | 2,273,820,027.60 | 7,131,015,655.52 | 21,028,649,485.00 | 24 | |
| 25 | NASSARAWA | 13 | 2,286,485,370.85 | 2,065,169,064.66 | 1,580,531,276.78 | 1,298,721,313.20 | 1,173,985,014.89 | 766,802,162.44 | 5,748,994,709.35 | 25 | |
| 26 | NIGER | 25 | 2,936,888,655.34 | 2,219,131,403.43 | 1,983,753,920.49 | 2,403,832,971.09 | 2,166,684,834.03 | 1,500,859,482.48 | 5,864,487,518.77 | 26 | |
| 27 | OGUN | 20 | 2,303,467,101.73 | 1,237,430,084.53 | 2,080,407,656.80 | 1,714,885,750.19 | 1,531,230,753.94 | 1,352,011,675.43 | 7,870,429,640.43 | 27 | |
| 28 | ONDO | 18 | 3,256,716,760.45 | 2,003,943,515.96 | 1,858,594,167.31 | 2,218,474,512.63 | 1,469,784,582.43 | 1,152,442,537.66 | 6,240,875,160.44 | 28 | |
| 29 | OSUN | 30 | 2,261,239,971.20 | 795,641,816.57 | 1,834,379,074.55 | 2,798,432,502.68 | 2,496,308,428.35 | 2,702,487,048.77 | 10,604,820,627.32 | 29 | |
| 30 | OYO | 33 | 2,780,880,875.95 | 1,779,760,859.47 | 3,626,315,553.67 | 2,218,474,512.63 | 1,953,298,448.72 | 1,597,961,523.87 | 6,181,280,863.71 | 30 | |
| 31 | PLATEAU | 17 | 2,589,091,736.34 | 1,098,496,003.67 | 1,896,387,694.38 | 1,754,242,228.55 | 1,589,496,957.25 | 1,124,939,972.03 | 5,709,370,627.32 | 31 | |
| 32 | RIVERS | 23 | 10,075,828,825.19 | 9,460,969,660.03 | 3,055,870,493.53 | 2,174,480,492.04 | 1,957,383,211.03 | 2,014,651,795.85 | 16,488,875,160.44 | 32 | |
| 33 | SOKOTO | 23 | 2,732,502,599.10 | 2,256,987,826.41 | 2,052,849,715.97 | 2,190,038,412.73 | 1,972,487,988.41 | 1,451,488,708.96 | 7,733,814,239.74 | 33 | |
| 34 | TARABA | 16 | 2,388,321,438.08 | 1,534,378,125.15 | 1,604,172,122.55 | 1,641,441,117.25 | 1,486,666,658.59 | 907,988,999.41 | 5,533,205,905.70 | 34 | |
| 35 | YOBE | 17 | 2,462,052,815.05 | 2,229,849,542.13 | 1,964,044,516.02 | 1,650,325,191.79 | 1,488,606,630.30 | 1,131,309,281.01 | 6,813,609,969.46 | 35 | |
| 36 | ZAMFARA | 14 | 2,467,296,268.64 | 1,630,925,331.17 | 1,772,236,955.17 | 1,491,179,131.95 | 1,354,151,922.73 | 949,369,392.89 | 5,706,683,601.96 | 36 | |
| 37 | FACT-ABUJA | 6 | | 0.00 | 0.00 | 658,608,016.62 | 599,313,198.57 | 3,576,544,717.43 | 4,175,857,916.00 | 37 | |
| 38 | SOKO DERIVATION | 0 | 732,049,979.32 | 732,049,979.32 | 0.00 | 0.00 | 0.00 | 0.00 | 732,049,979.32 | 38 | |
| 39 | GBETOKUN DERIVATION | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 39 | |
| SUB-TOTAL | | | 774 | 134,048,115,133.84 | 106,185,748,864.08 | 83,496,091,720.42 | 72,485,210,708.26 | 64,674,667,936.23 | 59,147,264,204.29 | 313,503,772,725.03 | |
| 40 | TRANSFER TO NON OIL E | 0 | 184,000,000,000.00 | 184,000,000,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 184,000,000,000.00 | 40 | |
| 41 | LESS FIRS JV CITA | 0 | 2,679,995,253.61 | 2,679,995,253.61 | 0.00 | 0.00 | 0.00 | 0.00 | 2,679,995,253.61 | 41 | |
| 42 | TRANSFER TO DPR JV RO | 0 | 8,938,757,846.27 | 8,938,757,846.27 | 0.00 | 0.00 | 0.00 | 0.00 | 8,938,757,846.27 | 42 | |
| 43 | TRANSFER TO FIRS JV PP | 0 | 13,347,949,115.52 | 13,347,949,115.52 | 0.00 | 0.00 | 0.00 | 0.00 | 13,347,949,115.52 | 43 | |
| 44 | LESS REFINERY REHABIL | 0 | 7,708,241.36 | 7,708,241.36 | 0.00 | 0.00 | 0.00 | 0.00 | 7,708,241.36 | 44 | |
| 45 | (C) LESS PAYMENTS JVC | 0 | 48,996,366,208.55 | 48,996,366,208.55 | 0.00 | 0.00 | 0.00 | 0.00 | 48,996,366,208.55 | 45 | |
| 46 | REFUND OF WHT AND ST | 0 | 17,797,280,476.33 | 17,797,280,476.33 | 0.00 | 0.00 | 0.00 | 0.00 | 17,797,280,476.33 | 46 | |
| 47 | FACT-ABUJA | 0 | 3,518,699,548.94 | 3,488,771,530.34 | 1,689,921,834.41 | 0.00 | 0.00 | 0.00 | 5,158,693,364.75 | 47 | |
| 48 | Federal Government | 0 | 181,846,392,689.46 | 93,407,636,811.51 | 23,658,905,681.72 | 0.00 | 0.00 | 0.00 | 117,066,542,493.22 | 48 | |
| 49 | Cost Of Collection - FIRS | 0 | 10,025,935,096.11 | 10,025,935,096.11 | 0.00 | 0.00 | 0.00 | 0.00 | 10,025,935,096.11 | 49 | |
| 50 | Cost Of Collection - NCS | 0 | 6,253,572,246.59 | 6,253,572,246.59 | 0.00 | 0.00 | 0.00 | 0.00 | 6,253,572,246.59 | 50 | |
| 51 | Cost Of Collection - FIRS & | 0 | 0.00 | 0.00 | 7,268,481,008.21 | 0.00 | 0.00 | 0.00 | 7,268,481,008.21 | 51 | |
| 52 | LESS REFUNDS - 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 | 52 | |
| 53 | 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 | 53 | |
| 54 | Cost of Collection - DPR | 0 | 9,422,801,858.94 | 9,422,801,858.94 | 0.00 | 0.00 | 0.00 | 0.00 | 9,422,801,858.94 | 54 | |
| 55 | 0.05% POLICE COMMISSI | 0 | 3,268,087,501.03 | 3,268,087,501.03 | 0.00 | 0.00 | 0.00 | 0.00 | 3,268,087,501.03 | 55 | |
| 56 | 3% VAT FOR NORTH EAST | 0 | 0.00 | 0.00 | 5,451,360,756.16 | 0.00 | 0.00 | 0.00 | 5,451,360,756.16 | 56 | |
| 57 | 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 | 57 | |

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| 1 S/NO | 2 STATES | 3 NO OF L/GOVTS | STATE GOVERNMENTS | | | LOCAL GOVERNMENT COUNCILS | | | | | | |
|--------------------|------------------|-----------------------|--|---|---------------------------|---|--------------------------|--------------------------|-------------------------------|---------------------------|---------------------------|----|
| | | | 4 GROSS STATUTORY + MIN REVENUE | 5 NET STATUTORY + MINERAL REVENUE | 6 NET VAT SHARED | 7 LGCs GROSS STATUTORY REVENUE | 8 LGCs NET STATUTORY | 9 NET VAT TO U/GOVT | 10 TOTAL PAID (5+6+8+9) | 11 SNO | | |
| 58 | ECOLOGICAL FUNDS | 0 | 0.00 | 2,533,483,675.24 | 0.00 | 0.00 | 0.00 | 2,111,219,729.37 | 0.00 | 0.00 | 4,644,683,404.61 | 58 |
| 59 | TOTAL DEDUCTIONS | 0 | 0.00 | 113,817,586,491.07 | 1,000,000,000.00 | 0.00 | 0.00 | 5,699,323,042.66 | 0.00 | 0.00 | 120,516,909,533.73 | 59 |
| SUB-TOTAL | | | 0 | 518,123,987,409.07 | 545,986,353,678.83 | 39,068,669,280.50 | 0.00 | 7,810,542,772.03 | 0.00 | 0.00 | 592,865,565,731.35 | |
| GRAND-TOTAL | | | | 652,172,102,542.91 | 652,172,102,542.91 | 122,564,761,000.92 | 72,485,210,708.26 | 72,485,210,708.26 | 59,147,264,204.29 | 906,369,338,456.38 | | |

TOTAL FUNDS!!!: 906,369,338,456.38

Total-VAT-Shared 181,712,025,205.21

Total-STAT-FGN,StatesOthers 652,172,102,542.91

Total-STAT-4LGCs 72,485,210,708.26

TOTAL FUNDS!!!: 906,369,338,456.38

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

FEDERATION ACCOUNT: Mar 2020
 The receipts for the month were derived from the following sources:-

SCHEDULE 1

| SN | DESCRIPTION | Mar 2020 | Feb 2020 | VARIANCE |
|----------------------------------|---|------------------------|--------------------|---------------------|
| 1 | Crude Oil Receipts Export | 14,066,985,077.75 | 26,835,779,284.95 | -12,768,794,207.20 |
| 2 | Domestic Crude Oil Receipts | 144,614,473,001.58 | 142,295,419,667.76 | 2,319,053,333.82 |
| 3 | (1) PETROLEUM PROFIT TAX (PPT) | 159,856,750,632.60 | 121,852,853,408.40 | 38,003,897,224.20 |
| 4 | (11) ROYALTY (CRUDE) | 107,873,684,013.40 | 78,702,792,432.00 | 29,170,891,581.40 |
| 5 | (111) RENT | 1,299,745.30 | 63,445,023.35 | -62,145,278.05 |
| 6 | (IV) PENALTY FOR GAS FLARED | 10,845,046,305.35 | 11,300,736,709.85 | -455,690,404.50 |
| 7 | (C) LESS PAYMENTS(JVC CRUDE) | -63,731,381,178.06 | -53,965,550,767.79 | -9,765,830,410.27 |
| 8 | (D) MISCELLANEOUS OIL REVENUE | 961,041,458.99 | 836,375,150.44 | 124,666,308.55 |
| 9 | GAS RECEIPTS (EXPORT) | 20,499,601,787.00 | 22,387,922,875.10 | -1,888,321,088.10 |
| 10 | LESS PRE-EXPORT FINANCING COST | -5,331,926,046.43 | -10,049,778,058.68 | 4,717,852,012.25 |
| 11 | DOMESTIC GAS RECEIPTS | 2,534,532,307.43 | 6,238,720,603.96 | -3,704,188,296.53 |
| 12 | GAS SALES ROYALTY DPR | 80,065,922.40 | 1,243,736,809.11 | -1,163,670,886.71 |
| 13 | ROYALTIES (GAS) | 1,900,937,113.50 | 2,463,775,750.40 | -562,838,636.90 |
| 14 | TRANSFER TO DPR JV ROYALTY | -30,681,655,310.92 | -20,831,759,884.17 | -9,849,895,426.75 |
| 15 | LESS REFINERY REHABILITATION | -8,895,833,333.33 | -8,895,833,333.33 | 0.00 |
| 16 | TRANSFER TO FIRS JV PPT & GAS | (31,976,039,971.81 | -34,531,868,367.64 | 21,296,088.40 |
| 17 | TRANSFER TO EXCESS OIL | -119,500,000,000.00 | 0.00 | -119,500,000,000.00 |
| 18 | DPR JV ROYALTY | 30,681,655,310.92 | 20,831,759,884.17 | 9,849,895,426.75 |
| 19 | FIRS JV PPT & GAS | (31,976,039,971.81 | 34,531,868,367.64 | -21,296,088.40 |
| 20 | LESS FIRS JV CITA | -3,997,637,161.03 | -4,881,182,871.39 | 883,545,710.36 |
| 21 | Cost of Collection - DPR | -5,739,545,087.88 | -3,795,982,209.18 | -1,943,562,878.70 |
| 22 | LESS REFUNDS - DPR MINERAL REVENUE | 0.00 | -177,000.00 | 177,000.00 |
| 23 | 0.05% POLICE COMMISSION DED MINERAL REVENUE | -7,581,569,605.94 | 0.00 | -7,581,569,605.94 |
| 24 | (1) CUSTOMS & EXCISE DUTIES, ETC. | 76,817,640,786.95 | 67,716,386,838.80 | 9,101,253,948.15 |
| 25 | Cost Of Collection - NCS | -5,517,234,855.09 | -4,740,147,078.72 | -777,087,776.37 |
| 26 | LESS REFUNDS - FIRS/NCS | -4,000,000,000.00 | -4,000,000,000.00 | 0.00 |
| 27 | (B) COMPANIES INCOME TAX ETC. | 139,580,462,430.11 | 61,913,053,522.03 | 77,667,408,908.08 |
| 28 | Cost Of Collection - FIRS | 4%(152,932,105.48 | -2,318,361,359.12 | -3,638,922,860.09 |
| 29 | 0.05% POLICE COMMISSION DED NON MINERAL REVENUE | -3,694,770,841.26 | 0.00 | -3,694,770,841.26 |
| 30 | EXCESS CRUDE OIL | 0.00 | 15,198,781,888.08 | -15,198,781,888.08 |
| 31 | EXCHANGE DIFFERENCE | 49,631,671,169.29 | 711,964,047.69 | 48,919,707,121.60 |
| 32 | EXCHANGE DIFFERENCE NON MINERAL REVENUE | 13,351,643,050.13 | 45,980,455.92 | 13,305,662,594.21 |
| 33 | VAT FOR DISTRIBUTION | 120,268,598,275.73 | 99,552,165,169.71 | 20,716,433,106.02 |
| 34 | Cost Of Collection - FIRS & NCS (VAT) | -4,810,743,931.03 | -3,982,086,606.78 | -828,657,324.25 |
| 35 | 3%VAT FOR NORTH EAST COMMISSION | 3%(120,268,598,275.73) | -2,986,564,955.09 | -621,492,993.18 |
| MINERAL REVENUE | | | | |
| 197,228,813,301.50 | | 118,570,931,922.99 | | 78,657,881,378.51 |
| 445,685,338,254.13 | | 451,203,985,397.94 | | -5,518,647,143.81 |
| 49,631,671,169.29 | | 15,910,745,935.77 | | 33,720,925,233.52 |
| 13,351,643,050.13 | | 45,980,455.92 | | 13,305,662,594.21 |
| OTHER MINERAL REVENUE | | | | |
| 120,268,598,275.73 | | 99,552,165,169.71 | | 20,716,433,106.02 |
| -4,810,743,931.03 | | -3,982,086,606.78 | | -828,657,324.25 |
| -3,608,057,948.27 | | -2,986,564,955.09 | | -621,492,993.18 |
| 111,849,796,396.43 | | 92,583,513,607.84 | | 19,266,282,788.59 |
| OTHER NON-MINERAL REVENUE | | | | |
| 13,351,643,050.13 | | 45,980,455.92 | | 13,305,662,594.21 |
| 49,631,671,169.29 | | 15,910,745,935.77 | | 33,720,925,233.52 |
| 120,268,598,275.73 | | 99,552,165,169.71 | | 20,716,433,106.02 |
| -4,810,743,931.03 | | -3,982,086,606.78 | | -828,657,324.25 |
| -3,608,057,948.27 | | -2,986,564,955.09 | | -621,492,993.18 |
| 111,849,796,396.43 | | 92,583,513,607.84 | | 19,266,282,788.59 |

| VARIANCE | Feb 2020 | Mar 2020 |
|-------------------|--------------------|--------------------|
| 66,292,870,616.32 | 108,540,239,999.53 | 174,833,110,615.85 |
| 60,774,223,472.51 | 559,744,225,397.47 | 620,518,448,869.98 |

DESCRIPTION

SN

GRAND TOTAL

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

Pages 51-54

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

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

FEDERATION ACCOUNT: March, 2021

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| | <u>Mar 2021</u> |
|---|-------------------------|
| 1 EXCHANGE DIFFERENCE | 1,637,541,742.76 |
| 2 EXCHANGE DIFFERENCE NON MINERAL REVENUE | 1,293,421,875.73 |
| TOTAL FUNDS AVAILABLE FOR DISTRIBUTI | 2,930,963,618.49 |

| BENEFICIARY | MINERAL REVENUE | NON MINERAL REV | EXCHANGE DIFFERENCE REVENUE | TOTAL SHARE | ECOLOGY SHARE |
|------------------------|------------------------|-------------------------|------------------------------------|-------------------------|-------------------------|
| 1 .1Federal Government | 45.8316% | 750,511,581.37 | 52.6800% | 681,374,644.13 | 1,431,886,225.51 |
| 2 State Governments | 23.2464% | 380,669,503.69 | 26.7200% | 345,602,325.20 | 726,271,828.88 |
| 3 Local Governments | 17.9220% | 293,480,231.14 | 20.6000% | 266,444,906.40 | 559,925,137.54 |
| 4 13% Derivation Share | 13.0000% | 212,880,426.56 | 0.0000% | 0.00 | 212,880,426.56 |
| Grand Total | 100.00% | 1,637,541,742.76 | 100.00% | 1,293,421,875.73 | 2,930,963,618.49 |

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DISTRIBUTION OF FGN SHARE OF EXCHANGE DIFFERENCE REVENUE

| SN | BENEFICIARY | RATE | FGNSHARE | TOTAL |
|-----------|-----------------------------------|--------------|-------------------------|-------------------------|
| 1 | .1Federal Government | 48.5 | 1,318,270,348.09 | 1,318,270,348.09 |
| 2 | 1.46% Deriv. & Ecology FGN Share | 1 | 27,180,831.92 | 27,180,831.92 |
| 3 | FCT-ABUJA | 1 | 27,180,831.92 | 27,180,831.92 |
| 4 | 0.72% STABILIZATION ACCOUNT | 0.5 | 13,590,415.96 | 13,590,415.96 |
| 5 | 3.0% DEVELOPMENT OF NATURAL RESOU | 1.68 | 45,663,797.62 | 45,663,797.62 |
| | | 52.68 | 1,431,886,225.51 | 1,431,886,225.51 |

GROSS ALLOCATION TO STATE GOVERNMENTS

| S/N | STATE | OIL DERIVATION INDICES (13%) | GROSS DERIVATION ON OIL USING NEW INDICES | GAS DERIVATION INDICES (13%) | GROSS DERIVATION ON GAS USING NEW INDICES | DERIVATION ON REVENUE Mar 2021 | S/N |
|-----|----------------------|------------------------------|---|------------------------------|---|--------------------------------|-----|
| 1 | ABIA | 0.01457366 | 3,102,446.32 | 0.00307143 | 3,102,446.32 | 0.00 | 1 |
| 2 | ADAMAWA | 0.00000000 | 0.00 | 0.00000000 | 0.00 | 0.00 | 2 |
| 3 | AKWA IBOM | 0.21440397 | 45,642,408.54 | 0.11504893 | 45,642,408.54 | 0.00 | 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 | 0.16733408 | 35,622,149.44 | 0.28258131 | 35,622,149.44 | 0.00 | 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 | 0.34042229 | 72,469,242.23 | 0.25607886 | 72,469,242.23 | 0.00 | 10 |
| 11 | EBONYI | 0.00000000 | 0.00 | 0.00000000 | 0.00 | 0.00 | 11 |
| 12 | EDO | 0.03263999 | 6,948,414.35 | 0.05870075 | 6,948,414.35 | 0.00 | 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 | 0.02583847 | 5,500,503.87 | 0.01089542 | 5,500,503.87 | 0.00 | 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 | 0.02770954 | 5,898,819.54 | 0.01523144 | 5,898,819.54 | 0.00 | 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 | 0.17014623 | 36,220,802.84 | 0.21611507 | 36,220,802.84 | 0.00 | 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 | 0.00693178 | 1,475,639.43 | 0.04227679 | 1,475,639.43 | 0.00 | 42 |
| 43 | GBETIOKUN DERIVATION | 0.00000000 | 0.00 | 0.00000000 | 0.00 | 0.00 | 43 |
| | | 100% | 212,880,426.56 | 100% | 212,880,426.56 | 0.00 | |
| | | 100% | 212,880,426.56 | 100% | 212,880,426.56 | 0.00 | |

GROSS ALLOCATION OF EXCHANGE GAIN DIFFERENCE TO STATE GOVERNMENTS

S/NO STATE GROSS STATUTORY STATES SHARE ECOLOGY OIL REVENUE TOTAL DEDUCTION TOTAL-NET

| | | | | | | | | |
|----|-----------------|----------------|----------------|---------------|----------------|---------------|--|----------------|
| 1 | ABIA | 17,934,073.76 | 17,450,820.27 | 483,253.48 | 3,102,446.32 | 483,253.48 | | 21,036,520.07 |
| 2 | ADAMAWA | 19,078,770.42 | 18,564,671.82 | 514,098.60 | 0.00 | 514,098.60 | | 19,078,770.42 |
| 3 | AKWA IBOM | 19,256,067.93 | 18,737,191.85 | 518,876.08 | 45,642,408.54 | 518,876.08 | | 64,898,476.48 |
| 4 | ANAMBRA | 19,043,028.59 | 18,529,893.09 | 513,135.50 | 0.00 | 513,135.50 | | 19,043,028.59 |
| 5 | BAUCHI | 22,909,401.41 | 22,292,082.21 | 617,319.20 | 0.00 | 617,319.20 | | 22,909,401.41 |
| 6 | BAYELSA | 16,946,445.45 | 16,489,804.71 | 456,640.75 | 35,622,149.44 | 456,640.75 | | 52,568,594.89 |
| 7 | BENUE | 21,479,044.78 | 20,900,268.12 | 578,776.66 | 0.00 | 578,776.66 | | 21,479,044.78 |
| 8 | BORNO | 23,795,703.37 | 23,154,501.78 | 641,201.59 | 0.00 | 641,201.59 | | 23,795,703.37 |
| 9 | CROSS RIVER | 19,259,351.89 | 18,740,387.32 | 518,964.57 | 0.00 | 518,964.57 | | 19,259,351.89 |
| 10 | DELTA | 19,446,571.46 | 18,922,562.05 | 524,009.41 | 72,469,242.23 | 524,009.41 | | 91,915,813.69 |
| 11 | EBONYI | 17,134,603.19 | 16,672,892.33 | 461,710.86 | 0.00 | 461,710.86 | | 17,134,603.19 |
| 12 | EDO | 17,908,406.49 | 17,425,844.64 | 482,561.85 | 6,948,414.35 | 482,561.85 | | 24,856,820.84 |
| 13 | EKITI | 17,124,934.23 | 16,663,483.91 | 461,450.32 | 0.00 | 461,450.32 | | 17,124,934.23 |
| 14 | ENUGU | 19,261,014.10 | 18,742,004.74 | 519,009.36 | 0.00 | 519,009.36 | | 19,261,014.10 |
| 15 | GOMBE | 18,040,055.07 | 17,553,945.80 | 486,109.27 | 0.00 | 486,109.27 | | 18,040,055.07 |
| 16 | IMO | 19,913,052.80 | 19,376,473.54 | 536,579.27 | 5,500,503.87 | 536,579.27 | | 25,413,556.67 |
| 17 | JIGAWA | 21,418,335.51 | 20,841,194.73 | 577,140.78 | 0.00 | 577,140.78 | | 21,418,335.51 |
| 18 | KADUNA | 25,094,071.22 | 24,417,883.68 | 676,187.55 | 0.00 | 676,187.55 | | 25,094,071.22 |
| 19 | KANO | 30,379,166.94 | 29,560,566.63 | 818,600.31 | 0.00 | 818,600.31 | | 30,379,166.94 |
| 20 | KATSINA | 23,542,989.79 | 22,908,597.85 | 634,391.94 | 0.00 | 634,391.94 | | 23,542,989.79 |
| 21 | KEBBI | 20,223,545.68 | 19,678,599.84 | 544,945.84 | 0.00 | 544,945.84 | | 20,223,545.68 |
| 22 | KOGI | 21,167,947.04 | 20,597,553.25 | 570,393.78 | 0.00 | 570,393.78 | | 21,167,947.04 |
| 23 | KWARA | 17,048,584.66 | 16,589,191.66 | 459,393.00 | 0.00 | 459,393.00 | | 17,048,584.66 |
| 24 | LAGOS | 25,657,177.26 | 24,965,816.20 | 691,361.06 | 0.00 | 691,361.06 | | 25,657,177.26 |
| 25 | NASSARAWA | 17,662,370.34 | 17,186,438.21 | 475,932.13 | 0.00 | 475,932.13 | | 17,662,370.34 |
| 26 | NIGER | 22,686,528.30 | 22,075,214.67 | 611,313.64 | 0.00 | 611,313.64 | | 22,686,528.30 |
| 27 | OGUN | 17,793,548.80 | 17,314,081.91 | 479,466.88 | 0.00 | 479,466.88 | | 17,793,548.80 |
| 28 | ONDO | 17,828,799.81 | 17,348,383.05 | 480,416.76 | 5,898,819.54 | 480,416.76 | | 23,727,619.35 |
| 29 | OSUN | 17,467,357.68 | 16,996,680.38 | 470,677.30 | 0.00 | 470,677.30 | | 17,467,357.68 |
| 30 | OYO | 21,481,417.96 | 20,902,577.35 | 578,840.60 | 0.00 | 578,840.60 | | 21,481,417.96 |
| 31 | PLATEAU | 19,999,908.01 | 19,460,988.34 | 538,919.68 | 0.00 | 538,919.68 | | 19,999,908.01 |
| 32 | RIVERS | 20,655,172.53 | 20,098,596.03 | 556,576.51 | 36,220,802.84 | 556,576.51 | | 56,875,975.37 |
| 33 | SOKOTO | 21,107,711.20 | 20,538,940.54 | 568,770.66 | 0.00 | 568,770.66 | | 21,107,711.20 |
| 34 | TARABA | 18,449,021.48 | 17,951,892.16 | 497,129.32 | 0.00 | 497,129.32 | | 18,449,021.48 |
| 35 | YOBE | 19,018,572.86 | 18,506,096.35 | 512,476.51 | 0.00 | 512,476.51 | | 19,018,572.86 |
| 36 | ZAMFARA | 19,059,076.87 | 18,545,508.93 | 513,567.94 | 0.00 | 513,567.94 | | 19,059,076.87 |
| 37 | FCT-ABUJA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 42 | SOKO DERIVATION | 0.00 | 0.00 | 0.00 | 1,475,639.43 | 0.00 | | 1,475,639.43 |
| 1 | ABIA | 726,271,828.88 | 706,701,629.90 | 19,570,198.98 | 212,880,426.56 | 19,570,198.98 | | 939,152,255.44 |

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Page 1 of 57

GROSS SUMMARY Distribution of =N=2,930,963,618.49 Being Distribution of Exchange Gain for

the Month of March, 2021.

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|------|--------------------|--------------|-------------------------|--------------------------------|-----------------------|-----------------------|-------------------------|-------------|
| S/NO | STATES | NO OF LGOVTS | GROSS + MIN REVENUE | NET STATUORY + MINERAL REVENUE | LGCS GROSS REVENUE | LGCS NET STATUORY | TOTAL PAID (5+6+8+9) | SNO |
| 1 | ABIA | 17 | 21,036,520.08 | 21,036,520.08 | 11,621,900.85 | 11,621,900.85 | 32,658,420.93 | 1 |
| 2 | ADAMAWA | 21 | 19,078,770.42 | 19,078,770.42 | 14,659,359.91 | 14,659,359.91 | 33,738,130.33 | 2 |
| 3 | AKWA IBOM | 31 | 64,898,476.47 | 64,898,476.47 | 19,525,405.97 | 19,525,405.97 | 84,423,882.44 | 3 |
| 4 | ANAMBRA | 21 | 19,043,028.59 | 19,043,028.59 | 14,738,580.64 | 14,738,580.64 | 33,781,609.23 | 4 |
| 5 | BAUCHI | 20 | 22,909,401.41 | 22,909,401.41 | 16,731,205.61 | 16,731,205.61 | 39,640,607.02 | 5 |
| 6 | BAYELSA | 8 | 52,568,594.89 | 52,568,594.89 | 6,810,213.10 | 6,810,213.10 | 59,378,807.99 | 6 |
| 7 | BENUE | 23 | 21,479,044.78 | 21,479,044.78 | 18,206,141.17 | 18,206,141.17 | 39,685,185.95 | 7 |
| 8 | BORNO | 27 | 23,795,703.37 | 23,795,703.37 | 19,766,413.37 | 19,766,413.37 | 43,562,116.74 | 8 |
| 9 | CROSS RIVER | 18 | 19,259,351.89 | 19,259,351.89 | 12,742,784.14 | 12,742,784.14 | 32,002,136.03 | 9 |
| 10 | DELTA | 25 | 91,915,813.69 | 91,915,813.69 | 16,328,050.28 | 16,328,050.28 | 108,243,863.97 | 10 |
| 11 | EBONYI | 13 | 17,134,603.19 | 17,134,603.19 | 9,426,290.47 | 9,426,290.47 | 26,560,893.66 | 11 |
| 12 | EDO | 18 | 24,856,820.84 | 24,856,820.84 | 12,493,168.48 | 12,493,168.48 | 37,349,989.32 | 12 |
| 13 | EKITI | 16 | 17,124,934.23 | 17,124,934.23 | 9,920,028.83 | 9,920,028.83 | 27,044,963.06 | 13 |
| 14 | ENUGU | 17 | 19,261,014.10 | 19,261,014.10 | 12,693,244.91 | 12,693,244.91 | 31,954,259.01 | 14 |
| 15 | GOMBE | 11 | 18,040,055.07 | 18,040,055.07 | 8,697,420.28 | 8,697,420.28 | 26,737,475.35 | 15 |
| 16 | IMO | 27 | 25,413,556.67 | 25,413,556.67 | 17,011,771.77 | 17,011,771.77 | 42,425,328.44 | 16 |
| 17 | JIGAWA | 27 | 21,418,335.51 | 21,418,335.51 | 17,872,467.95 | 17,872,467.95 | 39,290,803.46 | 17 |
| 18 | KADUNA | 23 | 25,094,071.22 | 25,094,071.22 | 20,099,282.56 | 20,099,282.56 | 45,193,353.78 | 18 |
| 19 | KANO | 44 | 30,379,166.94 | 30,379,166.94 | 31,999,780.45 | 31,999,780.45 | 62,378,947.39 | 19 |
| 20 | KATSINA | 34 | 23,542,989.79 | 23,542,989.79 | 24,361,977.54 | 24,361,977.54 | 47,904,967.33 | 20 |
| 21 | KEBBI | 21 | 20,223,545.68 | 20,223,545.68 | 15,375,022.82 | 15,375,022.82 | 35,598,568.50 | 21 |
| 22 | KOGI | 21 | 21,167,947.04 | 21,167,947.04 | 15,891,212.28 | 15,891,212.28 | 37,059,159.32 | 22 |
| 23 | KWARA | 16 | 17,048,584.66 | 17,048,584.66 | 11,244,697.22 | 11,244,697.22 | 28,293,281.88 | 23 |
| 24 | LAGOS | 20 | 25,657,177.26 | 25,657,177.26 | 19,155,298.84 | 19,155,298.84 | 44,812,476.10 | 24 |
| 25 | NASSARAWA | 13 | 17,662,370.34 | 17,662,370.34 | 10,032,207.99 | 10,032,207.99 | 27,694,578.33 | 25 |
| 26 | NIGER | 25 | 22,686,528.30 | 22,686,528.30 | 18,568,843.13 | 18,568,843.13 | 41,255,371.43 | 26 |
| 27 | OGUN | 20 | 17,793,548.80 | 17,793,548.80 | 13,246,945.55 | 13,246,945.55 | 31,040,494.35 | 27 |
| 28 | ONDO | 18 | 23,727,619.35 | 23,727,619.35 | 12,651,670.93 | 12,651,670.93 | 36,379,290.28 | 28 |
| 29 | OSUN | 30 | 17,467,357.68 | 17,467,357.68 | 17,137,008.15 | 17,137,008.15 | 34,604,365.83 | 29 |
| 30 | OYO | 33 | 21,481,417.96 | 21,481,417.96 | 21,616,998.68 | 21,616,998.68 | 43,098,416.64 | 30 |
| 31 | PLATEAU | 17 | 19,999,908.01 | 19,999,908.01 | 13,550,961.80 | 13,550,961.80 | 33,550,869.81 | 31 |
| 32 | RIVERS | 23 | 56,875,975.37 | 56,875,975.37 | 16,797,168.37 | 16,797,168.37 | 73,673,143.74 | 32 |
| 33 | SOKOTO | 23 | 21,107,711.20 | 21,107,711.20 | 16,917,348.35 | 16,917,348.35 | 38,025,059.55 | 33 |
| 34 | TARABA | 16 | 18,449,021.48 | 18,449,021.48 | 12,679,609.18 | 12,679,609.18 | 31,128,630.66 | 34 |
| 35 | YOBE | 17 | 19,018,572.86 | 19,018,572.86 | 12,748,235.83 | 12,748,235.83 | 31,766,808.69 | 35 |
| 36 | ZAMFARA | 14 | 19,059,076.87 | 19,059,076.87 | 11,518,883.26 | 11,518,883.26 | 30,577,960.13 | 36 |
| 37 | FCT-ABUJA | 6 | 0.00 | 0.00 | 5,087,536.90 | 5,087,536.90 | 5,087,536.90 | 37 |
| 38 | SOKO DERIVATION | 0 | 1,475,639.43 | 1,475,639.43 | 0.00 | 0.00 | 1,475,639.43 | 38 |
| 39 | FCT-ABUJA | 0 | 27,180,831.92 | 27,180,831.92 | 0.00 | 0.00 | 27,180,831.92 | 39 |
| 40 | Federal Government | 0 | 1,404,705,393.59 | 1,404,705,393.59 | 0.00 | 0.00 | 1,404,705,393.59 | 40 |
| | | | 0 | 1,431,886,225.51 | 0.00 | 0.00 | 1,431,886,225.51 | |
| | | | 2,371,038,480.95 | 2,371,038,480.95 | 559,925,137.54 | 559,925,137.54 | 2,930,963,618.49 | |
| | | | TOTALFUNDS!!! | | | | | 0.00 |



OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

NOMINAL DISTRIBUTION OF \$72,412,008.68 FROM FOREIGN EXCESS CRUDE ACCOUNT

FEDERATION ACCOUNT: March, 2021

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Mar 2021

| BENEFICIARY | EXCESS CRUDE REVENUE | TOTAL SHARE | ECOLOGICAL SHARE |
|-------------------------|----------------------|----------------------|-------------------|
| 1 .1 Federal Government | 33,188,040.49 | 33,188,040.49 | 0.00 |
| 2 State Governments | 16,833,417.65 | 16,833,417.65 | 453,595.09 |
| 3 Local Governments | 12,977,859.42 | 12,977,859.42 | 377,995.91 |
| 4 13% Derivation Share | 9,413,691.13 | 9,413,691.13 | 0.00 |
| Grand Total | 72,413,008.68 | 72,413,008.68 | 831,590.99 |

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DISTRIBUTION OF FGN SHARE

NOMINAL FGNSHARE

| SN | BENEFICIARY | RATE | FGNSHARE | TOTAL |
|----|-----------------------------------|--------------|----------------------|----------------------|
| 1 | .1 Federal Government | 48.5 | 30,554,669.01 | 30,554,669.01 |
| 2 | 1.46% Deriv. & Ecology FGN Share | 1 | 629,993.18 | 629,993.18 |
| 3 | FCT-ABUJA | 1 | 629,993.18 | 629,993.18 |
| 4 | 0.72% STABILIZATION ACCOUNT | 0.5 | 314,996.59 | 314,996.59 |
| 5 | 3.0% DEVELOPMENT OF NATURAL RESOU | 1.68 | 1,058,388.53 | 1,058,388.53 |
| | | 52.68 | 33,188,040.49 | 33,188,040.49 |

NOMINAL DISTRIBUTION OF \$72,413,008.68 FROM FOREIGN EXCESS CRUDE ACCOUNT
 FEDERATION ACCOUNT: March, 2021

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| 1 S/NO | 2 STATES | 3 STATE GOVERNMENTS | | | | | 4 LOCAL GOVERNMENT COUNCILS | | |
|-----------|---------------------|------------------------|-----------------------|-----------------------------------|--------------------|----------------------------|--------------------------------|------------------------|-----------|
| | | 5 NO OF L/GOV/TS | 6 GROSS ALLOCATION | 7 TOTAL DERIVATION OIL AND GAS | 8 TOTAL NET 4+5 | 9 LGCs GROSS ALLOCATION | 10 LGCs NET ALLOCATION | 11 TOTAL PAID 6 + 8 | 12 SNO |
| 1 | ABIA | 17 | 415,673.23 | 137,191.91 | 552,865.14 | 269,370.64 | 822,235.78 | 1 | |
| 2 | ADAMAWA | 21 | 442,204.83 | 0.00 | 442,204.83 | 339,772.41 | 781,977.24 | 2 | |
| 3 | AKWA IBOM | 31 | 446,314.20 | 2,018,332.75 | 2,464,646.95 | 452,556.88 | 2,917,203.83 | 3 | |
| 4 | ANAMBRA | 21 | 441,376.41 | 0.00 | 441,376.41 | 341,608.57 | 782,984.98 | 4 | |
| 5 | BAUCHI | 20 | 530,990.61 | 0.00 | 530,990.61 | 387,793.33 | 918,783.94 | 5 | |
| 6 | BAYELSA | 8 | 392,782.13 | 1,575,231.31 | 1,968,013.44 | 157,846.08 | 2,125,859.52 | 6 | |
| 7 | BENUE | 23 | 497,838.02 | 0.00 | 497,838.02 | 421,979.16 | 919,817.18 | 7 | |
| 8 | BORNO | 27 | 551,533.18 | 0.00 | 551,533.18 | 458,142.91 | 1,009,676.09 | 8 | |
| 9 | CROSS RIVER | 18 | 446,390.32 | 0.00 | 446,390.32 | 295,350.31 | 741,740.63 | 9 | |
| 10 | DELTA | 25 | 450,729.67 | 3,204,630.29 | 3,655,359.96 | 378,449.06 | 4,033,809.02 | 10 | |
| 11 | EBONYI | 13 | 397,143.22 | 0.00 | 397,143.22 | 218,481.12 | 615,624.34 | 11 | |
| 12 | EDO | 18 | 415,078.31 | 307,262.76 | 722,341.07 | 289,564.75 | 1,011,905.82 | 12 | |
| 13 | EKITI | 16 | 396,919.11 | 0.00 | 396,919.11 | 229,924.91 | 626,844.02 | 13 | |
| 14 | ENUGU | 17 | 446,428.85 | 0.00 | 446,428.85 | 294,202.09 | 740,630.94 | 14 | |
| 15 | GOMBE | 11 | 418,129.64 | 0.00 | 418,129.64 | 201,587.48 | 619,717.12 | 15 | |
| 16 | IMO | 27 | 461,541.70 | 243,235.35 | 704,777.05 | 394,296.25 | 1,099,073.30 | 16 | |
| 17 | JIGAWA | 27 | 496,430.91 | 0.00 | 496,430.91 | 414,245.34 | 910,676.25 | 17 | |
| 18 | KADUNA | 23 | 581,626.55 | 0.00 | 581,626.55 | 465,858.10 | 1,047,484.65 | 18 | |
| 19 | KANO | 44 | 704,123.70 | 0.00 | 704,123.70 | 741,686.03 | 1,445,809.73 | 19 | |
| 20 | KATSINA | 34 | 545,675.83 | 0.00 | 545,675.83 | 564,658.20 | 1,110,334.03 | 20 | |
| 21 | KEBBI | 21 | 468,738.26 | 0.00 | 468,738.26 | 356,359.93 | 825,098.19 | 21 | |
| 22 | KOGI | 21 | 490,627.45 | 0.00 | 490,627.45 | 368,324.09 | 858,951.54 | 22 | |
| 23 | KWARA | 16 | 395,149.49 | 0.00 | 395,149.49 | 260,627.88 | 655,777.37 | 23 | |
| 24 | LAGOS | 20 | 594,678.14 | 0.00 | 594,678.14 | 443,978.59 | 1,038,656.73 | 24 | |
| 25 | NASSARAWA | 13 | 409,375.73 | 0.00 | 409,375.73 | 232,524.99 | 641,900.72 | 25 | |
| 26 | NIGER | 25 | 525,824.89 | 0.00 | 525,824.89 | 430,385.81 | 956,210.70 | 26 | |
| 27 | OGUN | 20 | 412,416.16 | 0.00 | 412,416.16 | 307,035.68 | 719,451.84 | 27 | |
| 28 | ONDO | 18 | 413,233.20 | 260,849.09 | 674,082.29 | 293,238.50 | 967,320.79 | 28 | |
| 29 | OSUN | 30 | 404,855.75 | 0.00 | 404,855.75 | 397,198.96 | 802,054.71 | 29 | |
| 30 | OYO | 33 | 497,893.03 | 0.00 | 497,893.03 | 501,035.50 | 998,928.53 | 30 | |
| 31 | PLATEAU | 17 | 463,554.82 | 1,601,704.09 | 2,065,258.91 | 314,082.13 | 2,379,341.04 | 31 | |
| 32 | RIVERS | 23 | 478,742.44 | 0.00 | 478,742.44 | 389,322.21 | 868,064.64 | 32 | |
| 33 | SOKOTO | 23 | 489,231.31 | 0.00 | 489,231.31 | 392,107.72 | 881,339.03 | 33 | |
| 34 | TARABA | 16 | 427,608.61 | 0.00 | 427,608.61 | 293,886.05 | 721,494.66 | 34 | |
| 35 | YOBE | 17 | 440,809.58 | 0.00 | 440,809.58 | 295,476.67 | 736,286.25 | 35 | |
| 36 | ZAMFARA | 14 | 441,748.38 | 0.00 | 441,748.38 | 266,982.92 | 708,731.30 | 36 | |
| 37 | FCT-ABUJA | 6 | 0.00 | 0.00 | 0.00 | 117,918.15 | 117,918.15 | 37 | |
| 38 | SOKO DERIVATION | 0 | 0.00 | 65,253.60 | 65,253.60 | 0.00 | 65,253.60 | 38 | |
| | | | 774 | 9,413,691.13 | 26,247,108.79 | 12,977,859.42 | 39,224,968.21 | | |
| 39 | FCT-ABUJA | 0 | 0.00 | 629,993.18 | 629,993.18 | 0.00 | 629,993.18 | 39 | |
| 40 | IFederal Government | 0 | 0.00 | 32,558,047.31 | 32,558,047.31 | 0.00 | 32,558,047.31 | 40 | |
| | | | 0 | 33,188,040.49 | 33,188,040.49 | 0.00 | 33,188,040.49 | | |
| | | | 59,435,149.27 | 42,601,731.61 | 59,435,149.27 | 12,977,859.42 | 72,413,008.68 | | |



OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

FINAL DISTRIBUTION OF ₦=2,639,538,863.07 FROM DOMESTIC EXCESS NAIRA ACCOUNT

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FEDERATION ACCOUNT: March, 2021

| <u>ENEFICIARY</u> | <u>EXCESSRUDE REVENUE</u> | <u>TOTAL SHARE</u> |
|------------------------|---------------------------|-------------------------|
| 1 .1Federal Government | 1,209,742,893.57 | 1,209,742,893.57 |
| 2 State Governments | 613,597,762.26 | 613,597,762.26 |
| 3 Local Governments | 473,058,155.04 | 473,058,155.04 |
| 4 13% Derivation Share | 343,140,052.20 | 343,140,052.20 |
| Grand Total | 2,639,538,863.07 | 2,639,538,863.07 |

19 July

NOMINAL FGNSHARE

DISTRIBUTION OF FGN SHARE

| <u>SN</u> | <u>BENEFICIARY</u> | <u>RATE</u> | <u>FGNSHARE</u> | <u>TOTAL</u> |
|-----------|-----------------------------------|--------------|-------------------------|-------------------------|
| 1 | .1Federal Government | 48.5 | 1,113,753,423.27 | 1,113,753,423.27 |
| 2 | 1.46% Deriv. & Ecology FGN Share | 1 | 22,963,988.11 | 22,963,988.11 |
| 3 | FCT-ABUJA | 1 | 22,963,988.11 | 22,963,988.11 |
| 4 | 0.72% STABILIZATION ACCOUNT | 0.5 | 11,481,994.05 | 11,481,994.05 |
| 5 | 3.0% DEVELOPMENT OF NATURAL RESOU | 1.68 | 38,579,500.02 | 38,579,500.02 |
| | | 52.68 | 1,209,742,893.57 | 1,209,742,893.57 |

NOMINAL DISTRIBUTION OF ₦=2,639,538,863.07 FROM DOMESTIC EXCESS NAIRA ACCOUNT

FEDERATION ACCOUNT: March, 2021

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| 1 S/NO | 2 STATES | 3 NO OF U/GOV TS | 4 STATE GOVERNMENTS | | | 5 LOCAL GOVERNMENT COUNCILS | | | 8 LGCs NET ALLOCATION | 9 TOTAL PAID 6+8 | SNO |
|-----------|---------------------|---------------------|------------------------|-----------------------------------|--------------------|--------------------------------|--------------------------|------------------|--------------------------|---------------------|-----|
| | | | 4 GROSS ALLOCATION | 5 TOTAL DERIVATION OIL AND GAS | 6 TOTAL NET 4+5 | 7 LGCs GROSS ALLOCATION | 8 LGCs NET ALLOCATION | | | | |
| 1 | ABIA | 17 | 15,151,775.26 | 5,000,805.42 | 20,635,834.16 | 9,818,875.07 | 9,480,373.10 | 30,116,207.27 | 1 | | |
| 2 | ADAMAWA | 21 | 16,118,883.28 | 0.00 | 16,632,981.88 | 12,385,101.66 | 11,958,130.02 | 28,591,111.90 | 2 | | |
| 3 | AKWA IBOM | 31 | 16,268,674.79 | 73,570,589.38 | 90,358,140.25 | 16,496,227.63 | 15,927,526.45 | 106,285,666.74 | 3 | | |
| 4 | ANAMBRA | 21 | 16,088,686.45 | 0.00 | 16,601,821.95 | 12,452,032.07 | 12,022,753.02 | 28,624,574.97 | 4 | | |
| 5 | BAUCHI | 20 | 19,355,228.83 | 0.00 | 19,972,548.03 | 14,135,520.50 | 13,648,203.83 | 33,620,751.86 | 5 | | |
| 6 | BAYELSA | 8 | 14,317,367.95 | 57,419,023.52 | 72,193,032.22 | 5,535,674.25 | 5,555,318.53 | 77,748,350.74 | 6 | | |
| 7 | BENUE | 23 | 18,146,776.23 | 0.00 | 18,725,554.89 | 15,381,634.04 | 14,851,358.08 | 33,576,912.97 | 7 | | |
| 8 | BORNO | 27 | 20,104,029.59 | 0.00 | 20,745,231.18 | 16,699,845.06 | 16,124,124.28 | 36,869,355.46 | 8 | | |
| 9 | CROSS RIVER | 18 | 16,271,449.27 | 0.00 | 16,790,413.84 | 10,765,864.13 | 10,394,715.08 | 27,185,128.92 | 9 | | |
| 10 | DELTA | 25 | 16,429,623.54 | 116,812,522.24 | 133,766,155.19 | 13,794,910.82 | 13,319,336.54 | 147,085,491.73 | 10 | | |
| 11 | EBONYI | 13 | 14,476,334.83 | 0.00 | 14,938,045.69 | 7,963,892.45 | 7,689,340.30 | 22,627,386.00 | 11 | | |
| 12 | EDO | 18 | 15,130,090.02 | 11,200,086.83 | 26,812,738.70 | 10,554,973.93 | 10,191,095.24 | 37,003,833.94 | 12 | | |
| 13 | EKITI | 16 | 14,468,165.92 | 0.00 | 14,929,616.24 | 8,381,032.07 | 8,092,099.19 | 23,021,715.44 | 13 | | |
| 14 | ENUGU | 17 | 16,272,853.61 | 0.00 | 16,791,862.97 | 10,724,010.43 | 10,354,304.27 | 27,146,167.24 | 14 | | |
| 15 | GOMBE | 11 | 15,241,314.59 | 0.00 | 15,727,423.86 | 7,348,099.44 | 7,094,776.52 | 22,822,200.38 | 15 | | |
| 16 | IMO | 27 | 16,823,734.80 | 8,866,212.91 | 15,727,423.86 | 14,372,559.52 | 13,877,071.02 | 40,103,598.00 | 16 | | |
| 17 | JIGAWA | 27 | 18,095,487.41 | 0.00 | 18,672,628.19 | 15,099,727.00 | 14,579,169.68 | 33,251,797.86 | 17 | | |
| 18 | KADUNA | 23 | 21,200,968.20 | 0.00 | 26,484,732.62 | 16,981,072.80 | 16,395,656.80 | 38,272,812.55 | 18 | | |
| 19 | KANO | 44 | 25,666,132.31 | 0.00 | 26,874,155.75 | 27,035,323.27 | 26,103,290.83 | 52,588,023.45 | 19 | | |
| 20 | KATSINA | 34 | 19,890,522.08 | 0.00 | 20,524,914.02 | 20,582,451.79 | 19,872,879.63 | 40,397,793.63 | 20 | | |
| 21 | KEBBI | 21 | 17,086,057.70 | 0.00 | 17,631,003.54 | 12,989,736.38 | 12,541,920.18 | 30,172,923.72 | 21 | | |
| 22 | KOGI | 21 | 17,883,944.30 | 0.00 | 18,454,338.08 | 13,425,844.03 | 12,962,993.19 | 31,417,331.27 | 22 | | |
| 23 | KWARA | 16 | 14,403,661.25 | 0.00 | 14,863,054.25 | 9,500,190.94 | 9,172,675.49 | 24,035,729.74 | 23 | | |
| 24 | LAGOS | 20 | 21,876,713.77 | 0.00 | 22,368,074.83 | 16,183,539.05 | 15,625,617.73 | 37,993,692.56 | 24 | | |
| 25 | NASSARAWA | 13 | 14,922,224.00 | 0.00 | 15,398,156.13 | 8,475,807.72 | 8,183,607.42 | 23,581,763.62 | 25 | | |
| 26 | NIGER | 25 | 19,166,932.33 | 0.00 | 19,778,245.97 | 15,688,066.29 | 15,147,226.19 | 34,925,472.16 | 26 | | |
| 27 | OGUN | 20 | 15,033,051.39 | 9,508,254.37 | 25,051,504.67 | 11,191,809.77 | 10,805,976.40 | 26,318,494.67 | 27 | | |
| 28 | ONDO | 18 | 15,062,833.54 | 0.00 | 15,228,142.97 | 10,888,886.26 | 10,320,390.99 | 35,371,895.68 | 28 | | |
| 29 | OSUN | 30 | 14,757,465.67 | 0.00 | 18,727,623.83 | 14,478,366.69 | 13,979,230.53 | 29,207,373.50 | 29 | | |
| 30 | OYO | 33 | 18,148,783.23 | 0.00 | 18,727,623.83 | 18,263,329.91 | 17,633,708.59 | 36,361,332.42 | 30 | | |
| 31 | PLATEAU | 17 | 17,450,721.81 | 58,383,987.56 | 77,436,034.94 | 11,448,660.82 | 11,053,972.62 | 28,490,007.55 | 31 | | |
| 32 | RIVERS | 23 | 17,633,053.47 | 0.00 | 18,401,824.13 | 14,292,784.98 | 13,702,011.86 | 90,093,297.73 | 32 | | |
| 33 | SOKOTO | 16 | 15,586,833.81 | 0.00 | 16,083,963.13 | 10,712,490.16 | 13,800,046.68 | 32,201,870.81 | 33 | | |
| 34 | TARABA | 17 | 16,068,024.79 | 0.00 | 16,580,501.30 | 10,770,470.04 | 10,343,181.16 | 26,427,144.29 | 34 | | |
| 35 | YOBE | 14 | 16,102,244.99 | 0.00 | 16,615,812.93 | 9,731,839.67 | 9,396,338.21 | 26,979,663.51 | 35 | | |
| 36 | ZAMFARA | 6 | 0.00 | 0.00 | 0.00 | 4,298,254.64 | 4,150,073.95 | 26,012,151.14 | 36 | | |
| 37 | FCT-ABUJA | 0 | 0.00 | 2,378,569.98 | 2,378,569.98 | 0.00 | 0.00 | 4,150,073.95 | 37 | | |
| 38 | SOKO DERIVATION | 0 | 0.00 | 343,140,052.21 | 976,308,013.46 | 473,058,155.04 | 456,749,655.89 | 1,433,057,669.35 | 38 | | |
| | | | 774 | | | | | | | | |
| 39 | FCT-ABUJA | 0 | 0.00 | 22,963,988.11 | 22,963,988.11 | 0.00 | 0.00 | 22,963,988.11 | 22,963,988.11 | 39 | |
| 40 | 1Federal Government | 0 | 0.00 | 1,186,778,905.46 | 1,186,778,905.46 | 0.00 | 0.00 | 1,186,778,905.46 | 1,186,778,905.46 | 40 | |
| 41 | ECOLOGICAL FUNDS | 0 | 0.00 | -19,570,196.98 | -19,570,196.98 | 0.00 | 0.00 | -3,261,699.83 | -3,261,699.83 | 41 | |
| | | | 0 | 1,209,742,893.57 | 1,190,172,694.59 | 0.00 | 0.00 | 16,308,499.15 | 1,206,481,193.74 | | |
| | | | | 2,166,480,708.05 | 2,166,480,708.05 | 0.00 | 0.00 | 473,058,155.04 | 2,639,538,863.09 | | |



OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION
NOMINAL DISTRIBUTION OF ₦=67,990,026.62 FROM EXCESS OIL ACCOUNT

FEDERATION ACCOUNT: March, 2021

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

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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=N=67,990,026.62 FROM OIL EXCESS REVENUE ACCOUNT

FEDERATION ACCOUNT: March, 2021

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| 1 S/NO | 2 STATES | 3 NO OF L/GOV TS | STATE GOVERNMENTS | | | LOCAL GOVERNMENT COUNCILS | | | |
|-----------|--------------------|---------------------|-----------------------|-----------------------------------|--------------------|----------------------------|--------------------------|-----------------------|-----|
| | | | 4 GROSS ALLOCATION | 5 TOTAL DERIVATION OIL AND GAS | 6 TOTAL NET 4+5 | 7 LGCs GROSS ALLOCATION | 8 LGCs NET ALLOCATION | 9 TOTAL PAID 6 + 8 | SNO |
| 1 | ABIA | 17 | 390,283.93 | 128,812.23 | 519,096.16 | 252,917.50 | 252,917.50 | 772,013.67 | 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 | 1,895,053.11 | 2,314,106.47 | 424,914.73 | 424,914.73 | 2,739,021.21 | 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 | 1,479,016.28 | 1,847,807.29 | 148,204.85 | 148,204.85 | 1,996,012.15 | 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 | 3,008,891.67 | 3,432,090.80 | 355,333.41 | 355,333.41 | 3,787,424.21 | 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 | 288,495.17 | 678,220.52 | 271,878.16 | 271,878.16 | 950,098.68 | 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 | 228,378.55 | 661,729.31 | 370,212.66 | 370,212.66 | 1,031,941.97 | 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 | 244,916.44 | 632,909.39 | 275,327.51 | 275,327.51 | 908,236.90 | 28 |
| 29 | OSUN | 30 | 380,127.19 | 0.00 | 380,127.19 | 372,938.07 | 372,938.07 | 753,065.26 | 29 |
| 30 | OYO | 33 | 467,481.75 | 0.00 | 467,481.75 | 470,432.28 | 470,432.28 | 937,914.03 | 30 |
| 31 | PLATEAU | 17 | 435,240.92 | 0.00 | 435,240.92 | 294,898.01 | 294,898.01 | 730,138.93 | 31 |
| 32 | RIVERS | 23 | 449,500.88 | 1,503,872.11 | 1,953,372.99 | 365,542.43 | 365,542.43 | 2,318,915.42 | 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 |
| 38 | SOKO DERIVATION | 0 | 0.00 | 61,267.91 | 61,267.91 | 0.00 | 0.00 | 61,267.91 | 38 |
| | | | 774 | 8,838,703.46 | 24,643,937.01 | 12,185,172.57 | 12,185,172.57 | 36,829,109.58 | |
| 39 | FCT-ABUJA | 0 | 0.00 | 591,513.23 | 591,513.23 | 0.00 | 0.00 | 591,513.23 | 39 |
| 40 | Federal Government | 0 | 0.00 | 30,569,403.81 | 30,569,403.81 | 0.00 | 0.00 | 30,569,403.81 | 40 |
| | | | 0 | 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 | |

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