

	August, 2021	July, 2021	Variance
	₦ Billion	₦ Billion	₦ Billion
b. Value Added Tax (VAT)	178,509	151,134	27,375
Less: 4% Cost of Collection (FIRS & NCS)	7,140	6,045	1,095
Less: 3% NEDC Deduction	5,141	4,534	0,607
Distributable VAT Revenue (b)	166,228	140,555	25,673

C. Distribution of Exchange Gain

D. Distribution of Excess Bank Charges Recovered

E. Total Distributable Revenue E = (a + b + c + d)

F. Add Back Deductions

G. Total Gross Revenue G = (E+ F)

	2,830	2,457	0,373
	0,403	-	0,403
	646,964	760,717	(113,753)
	72,295	63,502	8,793
	719,259	824,219	(104,960)

8. Nominal Distribution of Balances in Foreign and Domestic Excess Accounts, Oil Excess Revenue Account and Non Oil Excess Revenue are on pages 64 to 71