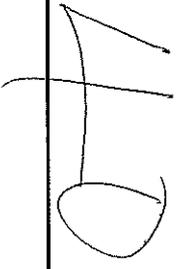


**CENTRAL BANK OF NIGERIA, ABUJA**  
**VALUE ADDED TAX (VAT) ACCOUNT COMPONENT STATEMENT**  
**FOR THE MONTH OF DECEMBER, 2021**

	=N=
<u>Balance as at 31st December, 2021</u>	<b>201,255,376,025.07</b>
<b>GRAND TOTAL</b>	<b>201,255,376,025.07</b>

  
H. S. YAHAYA  
BANKING SERVICES DEPT.

  
Hussaini Sami Kagara  
BANKING SERVICES DEPT.



## TOTAL VALUE ADDED TAX (VAT)



<i>DESCRIPTION</i>	<u>Dec 2021</u>	<u>Nov 2021</u>	<i>INCREASE/DECREASE</i>
VAT FOR DISTRIBUTION	201,255,376,025.07	196,175,350,504.14	5,080,025,520.93
VAT DEDUCTIONS AT SOURCE	-13,846,369,870.52	-13,496,864,114.69	-349,505,755.83
	<b><u>187,409,006,154.55</u></b>	<b><u>182,678,486,389.45</u></b>	<b><u>4,730,519,765.10</u></b>

## Distribution of Value Added Tax (VAT)

		<u>Dec 2021</u>	<u>Nov 2021</u>	<i>INCREASE/DECREASE</i>
.1Federal Government	15.00%	28,111,350,923.18	27,401,772,958.42	709,577,964.76
State Governments	50.00%	93,704,503,077.28	91,339,243,194.73	2,365,259,882.55
Local Governments	35.00%	65,593,152,154.09	63,937,470,236.31	1,655,681,917.79
	<b><u>100.00%</u></b>	<b><u>187,409,006,154.55</u></b>	<b><u>182,678,486,389.45</u></b>	<b><u>4,730,519,765.10</u></b>
FIRS -VAT Cost of Collections	0.00%	7,215,486,203.37	6,917,813,100.85	297,673,102.52
NCS -IMPORT VAT Cost of Collections	0.00%	834,728,837.63	929,200,919.32	-94,472,081.69
	<b><u>0.00%</u></b>	<b><u>8,050,215,041.00</u></b>	<b><u>7,847,014,020.17</u></b>	<b><u>203,201,020.83</u></b>
ALLOCATION TO NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0.00%	5,796,154,829.52	5,649,850,094.52	146,304,735.00
	<b><u>0.00%</u></b>	<b><u>5,796,154,829.52</u></b>	<b><u>5,649,850,094.52</u></b>	<b><u>146,304,735.00</u></b>
		201,255,376,025.07	196,175,350,504.14	5,080,025,520.93

## Distribution of FGN Value Added Tax (VAT)

<i>DESCRIPTION</i>		<u>Dec 2021</u>	<u>Nov 2021</u>	<i>INCREASE/DECREASE</i>
.1Federal Government	14	26,237,260,861.64	25,574,988,094.52	662,272,767
FCT-ABUJA	1	1,874,090,061.55	1,826,784,863.89	47,305,197
	<b><u>15.00</u></b>	<b><u>28,111,350,923.18</u></b>	<b><u>27,401,772,958.42</u></b>	<b><u>709,577,964</u></b>

**NON IMPORT VAT COLLECTION FOR THE MONTH**

SN	STATE	COLLECTIONS INDICES FOR DERIVATION			
		COLLECTIONS Dec 2021	COLLECTIONS Nov 2021		
1	ABIA	637,552,836.82	0.3997	280,644,013.19	1
2	ADAMAWA	1,043,639,004.70	0.6542	543,991,512.04	2
3	AKWA IBOM	716,326,372.87	0.4491	1,074,752,227.39	3
4	ANAMBRA	1,555,578,483.34	0.9752	969,687,661.40	4
5	BAUCHI	328,235,848.23	0.2058	1,114,487,070.60	5
6	BAYELSA	765,712,317.96	0.4800	876,869,915.97	6
7	BENUE	603,866,359.24	0.3786	563,090,357.09	7
8	BORNO	720,376,070.33	0.4516	268,196,737.79	8
9	CROSS RIVER	205,493,995.93	0.1288	273,977,103.27	9
10	DELTA	1,412,926,446.74	0.8857	1,051,732,651.23	10
11	EBONYI	945,381,159.22	0.5926	1,434,778,173.46	11
12	EDO	1,613,740,357.29	1.0116	1,066,029,608.92	12
13	EKITI	460,996,128.31	0.2890	751,289,997.05	13
14	ENUGU	1,241,493,346.14	0.7783	1,363,475,764.57	14
15	GOMBE	924,090,344.52	0.5793	157,080,460.46	15
16	IMO	101,934,485.74	0.0639	135,686,366.16	16
17	JIGAWA	1,388,204,887.85	0.8702	1,075,701,013.90	17
18	KADUNA	1,092,106,320.19	0.6846	2,118,342,830.42	18
19	KANO	4,086,418,100.61	2.5617	3,889,487,333.16	19
20	KATSINA	722,871,631.26	0.4532	546,697,785.86	20
21	KEBBI	374,504,265.63	0.2348	436,949,195.55	21
22	KOGI	1,071,895,042.24	0.6720	381,443,822.93	22
23	KWARA	1,676,325,390.51	1.0509	713,061,478.07	23
24	LAGOS	70,804,755,509.72	44.3864	69,168,686,213.09	24
25	NASSARAWA	615,701,731.45	0.3860	347,821,108.76	25
26	NIGER	482,322,693.16	0.3024	677,277,198.64	26
27	OGUN	904,698,874.08	0.5671	892,964,110.87	27
28	ONDO	716,846,184.70	0.4494	921,729,927.04	28
29	OSUN	237,578,658.96	0.1489	318,794,973.96	29
30	OYO	9,280,822,819.26	5.8180	8,910,226,660.74	30
31	PLATEAU	1,401,734,815.49	0.8787	814,576,952.95	31
32	RIVERS	19,738,168,096.35	12.3736	14,659,980,852.79	32
33	SOKOTO	850,615,367.60	0.5332	1,218,923,220.17	33
34	TARABA	1,114,921,062.73	0.6989	235,824,989.72	34
35	YOBE	803,402,055.23	0.5036	1,380,513,739.99	35
36	ZAMFARA	306,066,548.79	0.1919	60,669,361.83	36
37	FCT-ABUJA	28,571,630,530.34	17.9111	29,019,862,146.95	37
<b>Grand Total</b>		<b>159,518,934,143.53</b>	<b>100.00</b>	<b>149,715,304,537.98</b>	
		<b>159,518,934,143.53</b>	<b>100.00</b>	<b>149,715,304,537.98</b>	

VAT INCOME DISTRIBUTION FOR THE YEAR 2022 VAT REVENUE



<i>MONTH</i>	<i>VATACCT</i>	<i>BUDGET</i>	<i>DIFFERENCE</i>	<i>CUMMULATIVE DIFF</i>
01 January	201,255,376,025.07	182,551,000,000.00	18,704,376,025.07	18,704,376,025.07
	<u>201,255,376,025.07</u>	<u>182,551,000,000.00</u>	<u>18,704,376,025.07</u>	



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

S/NO	STATES	ACTUAL COLLECTION =N=	% INDICES FOR DERIVATION
1	ABIA	637,552,836.82	0.40
2	ADAMAWA	1,043,639,004.70	0.65
3	AKWA IBOM	716,326,372.87	0.45
4	ANAMBRA	1,555,578,483.34	0.98
5	BAUCHI	328,235,848.23	0.21
6	BAYELSA	765,712,317.96	0.48
7	BENUE	603,866,359.24	0.38
8	BORNO	720,376,070.33	0.45
9	CROSS RIVER	205,493,995.93	0.13
10	DELTA	1,412,926,446.74	0.89
11	EBONYI	945,381,159.22	0.59
12	EDO	1,613,740,357.29	1.01
13	EKITI	460,996,128.31	0.29
14	ENUGU	1,241,493,346.14	0.78
15	GOMBE	924,090,344.52	0.58
16	IMO	101,934,485.74	0.06
17	JIGAWA	1,388,204,887.85	0.87
18	KADUNA	1,092,106,320.19	0.68
19	KANO	4,086,418,100.61	2.56
20	KATSINA	722,871,631.26	0.45
21	KEBBI	374,504,265.63	0.23
22	KOGI	1,071,895,042.24	0.67
23	KWARA	1,676,325,390.51	1.05
24	LAGOS	70,804,755,509.72	44.39
25	ONDO	716,846,184.70	0.45
26	NASARAWA	615,701,731.45	0.39
27	NIGER	482,322,693.16	0.30
28	OGUN	904,698,874.08	0.57
29	OSUN	237,578,658.96	0.15
30	OYO	9,280,822,819.26	5.82
31	PLATEAU	1,401,734,815.49	0.88
32	RIVERS	19,738,168,096.35	12.37
33	SOKOTO	850,615,367.60	0.53
34	TARABA	1,114,921,062.73	0.70
35	YOBE	803,402,055.23	0.50
36	ZAMFARA	306,066,548.79	0.19
37	FCT	28,571,630,530.34	17.91
		159,518,934,143.57	100.00

Planning, Research & Statistics Dept:

Revenue Accounting Dept:

Prepared by:	MALA TAMADI ALI	Checked by:	<i>[Signature]</i>	Approved By:	Executive Chairman FIRS
Signature:	<i>[Signature]</i>	Signature:	<i>[Signature]</i>	Signature:	<i>[Signature]</i>
Date:	11-01-2022	Date:	17-01-2022	Date:	13/01/2022
Checked by:	<i>[Signature]</i>	Counter reviewed by:	F.N. Ekwuapo		
Signature:	<i>[Signature]</i>	Signature:	<i>[Signature]</i>		
Date:	11/1/22	Date:	17/1/2022		

*[Large Handwritten Signature]*

**TABLE 5**  
**CENTRAL BANK OF NIGERIA, ABUJA.**  
**VAT POOL ACCOUNT COLLECTIONS**  
**JANUARY - DECEMBER 2021**

MONTHS	NCS VAT		FIRS VAT.		TOTAL
	N		N		
JANUARY	33,431,309,556.85		123,920,001,817.54		157,351,311,374.39
FEBRUARY	32,977,493,295.38		124,349,180,780.58		157,326,674,075.96
MARCH	33,472,782,366.90		148,239,242,838.31		181,712,025,205.21
APRIL	33,534,443,793.36		143,175,472,949.81		176,709,916,743.17
MAY	40,617,767,079.67		140,460,111,236.10		181,077,878,315.77
JUNE	42,982,088,773.21		111,483,055,991.51		154,465,144,764.72
JULY	37,691,832,558.26		113,442,524,037.27		151,134,356,595.53
AUGUST	43,829,604,054.07		134,679,593,791.45		178,509,197,845.52
SEPTEMBER	42,241,978,708.06		128,608,080,118.22		170,850,058,826.28
OCTOBER	38,702,560,867.78		127,581,963,693.83		166,284,524,561.61
NOVEMBER	46,460,045,966.14		149,715,304,538.00		196,175,350,504.14
DECEMBER	41,736,441,881.50		159,518,934,143.57		201,255,376,025.07
<b>TOTAL</b>	<b>467,678,348,901.18</b>		<b>1,605,173,465,936.19</b>		<b>2,072,851,814,837.37</b>

Prepared by: 

Checked by: 

Authorised by: 

Source: Banking Services Department, CBN, Abuja

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## DISTRIBUTION OF VAT TO STATE GOVERNMENTS

SNO STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS	GROSS	GROSS		
						Dec 2021	Nov 2021	
1 ABIA	1,301,451,431.63	2833999	574,933,205.02	0.39967	91,245,211.03	1,967,629,847.67	1,871,498,371.31	1
2 ADAMAWA	1,301,451,431.63	3168101	642,712,457.47	0.65424	149,363,402.88	2,093,527,291.97	1,977,425,699.75	2
3 AKWA IB	1,301,451,431.63	3920208	795,292,358.88	0.44905	102,519,112.59	2,199,262,903.10	2,206,487,470.71	3
4 ANAMBR	1,301,451,431.63	4182032	848,408,577.86	0.97517	222,631,096.26	2,372,491,105.75	2,242,360,907.99	4
5 BAUCHI	1,301,451,431.63	4646465	942,628,072.36	0.20577	46,976,419.07	2,291,055,923.06	2,356,118,245.89	5
6 BAYELSA	1,301,451,431.63	1703358	345,560,134.01	0.48001	109,587,124.40	1,756,598,690.04	1,738,156,785.82	6
7 BENUE	1,301,451,431.63	4219244	855,957,774.04	0.37855	86,424,073.74	2,243,833,279.41	2,188,179,048.56	7
8 BORNO	1,301,451,431.63	4151193	842,152,271.80	0.45159	103,098,696.71	2,246,702,400.14	2,130,088,421.30	8
9 CROSS RI	1,301,451,431.63	2888966	586,084,356.97	0.12882	29,409,865.26	1,916,945,653.85	1,881,358,979.76	9
10 DELTA	1,301,451,431.63	4098391	831,440,333.27	0.88574	202,215,039.06	2,335,106,803.96	2,238,238,883.16	10
11 EBONYI	1,301,451,431.63	2173501	440,938,015.87	0.59265	135,300,948.24	1,877,690,395.74	1,915,569,326.77	11
12 EDO	1,301,451,431.63	3218332	652,902,817.39	1.01163	230,955,100.42	2,185,309,349.43	2,066,371,870.49	12
13 EKITI	1,301,451,431.63	2384212	483,684,943.64	0.28899	65,976,789.03	1,851,113,164.30	1,853,787,953.85	13
14 ENUGU	1,301,451,431.63	3257298	660,807,847.44	0.77827	177,679,896.97	2,139,939,176.04	2,119,097,302.37	14
15 GOMBE	1,301,451,431.63	2353879	477,531,289.77	0.5793	132,253,851.96	1,911,236,573.36	1,757,853,093.63	15
16 IMO	1,301,451,431.63	3934899	798,272,721.16	0.06390	14,588,647.60	2,114,312,800.39	2,067,260,368.34	16
17 JIGAWA	1,301,451,431.63	4348649	882,210,158.53	0.87024	198,676,941.94	2,382,338,532.10	2,291,354,921.84	17
18 KADUNA	1,301,451,431.63	6066562	1,230,723,064.51	0.68462	156,299,942.37	2,688,474,438.51	2,788,879,738.96	18
19 KANO	1,301,451,431.63	9383682	1,903,666,997.45	2.56171	584,839,499.43	3,789,957,928.51	3,712,908,859.56	19
20 KATSINA	1,301,451,431.63	5792578	1,175,139,947.07	0.45316	103,455,856.10	2,580,047,234.79	2,496,823,428.33	20
21 KEBBI	1,301,451,431.63	3238628	657,020,265.67	0.23477	53,598,256.92	2,012,069,954.22	1,975,170,973.81	21
22 KOGI	1,301,451,431.63	3278487	665,106,458.58	0.67195	153,407,347.10	2,119,965,237.31	1,974,652,046.50	22
23 KWARA	1,301,451,431.63	2371089	481,022,681.43	1.05086	239,912,137.75	2,022,386,250.81	1,845,406,817.32	23
24 LAGOS	1,301,451,431.63	9013534	1,828,575,095.17	44.3864	0,133,426,573.10	13,263,453,099.90	13,520,040,117.69	24
25 NASSARA	1,301,451,431.63	1863275	378,002,486.09	0.38597	88,117,927.13	1,767,571,844.85	1,689,706,099.96	25
26 NIGER	1,301,451,431.63	3950249	801,386,774.72	0.30236	69,029,001.80	2,171,867,208.16	2,152,268,253.31	26
27 OGUN	1,301,451,431.63	3728098	756,319,014.85	0.56714	129,478,585.80	2,187,249,032.27	2,140,983,354.44	27
28 ONDO	1,301,451,431.63	3441024	698,080,329.90	0.44938	102,593,506.96	2,102,125,268.49	2,088,568,559.96	28
29 OSUN	1,301,451,431.63	3423535	694,532,337.53	0.14893	34,001,754.24	2,029,985,523.40	1,993,852,955.26	29
30 OYO	1,301,451,431.63	5591589	1,134,365,320.84	5.81801	1,328,251,695.81	3,764,068,448.28	3,722,939,239.37	30
31 PLATEAU	1,301,451,431.63	3178712	644,865,110.39	0.87873	200,613,316.51	2,146,929,858.53	2,020,478,452.97	31
32 RIVERS	1,301,451,431.63	5185400	1,051,961,783.08	12.3736	2,824,884,792.72	5,178,298,007.43	4,512,869,273.30	32
33 SOKOTO	1,301,451,431.63	3696999	750,009,962.61	0.53324	121,738,268.95	2,173,199,663.19	2,184,169,067.20	33
34 TARABA	1,301,451,431.63	2300736	466,750,172.59	0.69893	159,565,139.98	1,927,766,744.20	1,759,262,481.73	34
35 YOBE	1,301,451,431.63	2321591	470,981,025.18	0.50364	114,981,199.73	1,887,413,656.54	1,936,640,810.98	35
36 ZAMFARA	1,301,451,431.63	3259846	661,324,760.04	0.19187	43,803,595.91	2,006,579,787.58	1,922,415,012.56	36
<b>Grand Total</b>	<b>46,852,251,538.64</b>	<b>138568341</b>	<b>28,111,350,923.18</b>	<b>82.09</b>	<b>18,740,900,615.46</b>	<b>93,704,503,077.28</b>	<b>91,339,243,194.72</b>	

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS 17.91% IS NOT INCLUDED IN THIS TABLE TO MAKE 100%

**DISTRIBUTION OF VAT TO LOCAL GOVERNMENTS**

SNO STATES	EQUALITY	50% POPULATION	30% DERIVATION	20% GROSS	DEDUCTION	NET VAT		PMGROSS	
						Dec 2021	Dec 2021		Nov 2021
1 ABIA	720,338,234.25	398,412,996.39	0.399672202	52,431,519.13	1,171,182,749.76	0.00	1,171,182,749.76	1,114,482,446.56	1
2 ADAMAWA	889,829,583.49	445,382,165.72	0.654241461	85,827,519.34	1,421,039,268.55	0.00	1,421,039,268.55	1,347,972,191.10	2
3 AKWA IBO	,313,557,956.57	551,115,866.93	0.449054137	58,909,752.65	1,923,583,576.15	0.00	1,923,583,576.15	1,909,403,119.90	3
4 ANAMBRA	889,829,583.49	587,923,954.85	0.975168554	127,928,758.67	1,605,682,297.00	0.00	1,605,682,297.00	1,523,275,574.02	4
5 BAUCHI	847,456,746.18	653,215,489.23	0.205766074	26,993,690.81	1,527,665,926.22	0.00	1,527,665,926.22	1,557,983,381.73	5
6 BAYELSA	338,982,698.47	239,463,727.65	0.480013437	62,971,188.78	641,417,614.90	0.00	641,417,614.90	638,740,736.09	6
7 BENUE	974,575,258.10	593,155,341.46	0.378554660	49,661,186.86	1,617,391,786.42	0.00	1,617,391,786.42	1,576,253,144.94	7
8 BORNO	,144,066,607.34	583,588,505.75	0.451592831	59,242,794.52	1,786,897,907.62	0.00	1,786,897,907.62	1,706,953,419.30	8
9 CROSS RIV	762,711,071.56	406,140,439.90	0.128821069	16,899,559.94	1,185,751,071.39	0.00	1,185,751,071.39	1,162,748,677.12	9
10 DELTA	,059,320,932.72	576,165,425.14	0.885742156	116,197,240.03	1,751,683,597.90	0.00	1,751,683,597.90	1,684,034,583.25	10
11 EBONYI	550,846,885.01	305,557,992.81	0.592645108	77,746,921.46	934,151,799.28	0.00	934,151,799.28	957,335,146.18	11
12 EDO	762,711,071.56	452,443,806.61	1.011629350	132,711,915.81	1,347,866,793.98	0.00	1,347,866,793.98	1,275,534,112.60	12
13 EKITI	677,965,396.94	335,180,445.35	0.28899148	37,911,724.21	1,051,057,566.50	0.00	1,051,057,566.50	1,051,741,564.18	13
14 ENUGU	720,338,234.25	457,921,776.37	0.778273346	102,098,803.99	1,280,358,814.61	0.00	1,280,358,814.61	1,264,976,025.63	14
15 GOMBE	466,101,210.40	330,916,131.42	0.579298219	75,995,992.45	873,013,334.27	0.00	873,013,334.27	790,315,845.56	15
16 IMO	,144,066,607.34	553,181,176.52	0.063901183	8,382,960.02	1,705,630,743.88	0.00	1,705,630,743.88	1,665,995,637.29	16
17 JIGAWA	,144,066,607.34	611,347,526.35	0.870244586	114,164,171.07	1,869,578,304.76	0.00	1,869,578,304.76	1,802,982,366.98	17
18 KADUNA	974,575,258.10	852,857,444.27	0.684624885	89,813,408.56	1,917,246,110.94	0.00	1,917,246,110.94	1,962,237,261.03	18
19 KANO	,864,404,841.59	1,319,189,196.18	2.561713519	336,061,729.20	3,519,655,766.97	0.00	3,519,655,766.97	3,435,443,912.33	19
20 KATSINA	,440,676,468.50	814,339,863.14	0.453157260	59,448,026.22	2,314,464,357.86	0.00	2,314,464,357.86	2,244,790,501.19	20
21 KEBBI	889,829,583.49	455,297,085.73	0.234771043	30,798,745.50	1,375,925,414.72	0.00	1,375,925,414.72	1,348,494,135.98	21
22 KOGI	889,829,583.49	460,900,596.40	0.671954742	88,151,259.26	1,438,881,439.14	0.00	1,438,881,439.14	1,349,215,375.81	22
23 KWARA	677,965,396.94	333,335,570.41	1.050862958	137,858,827.84	1,149,159,795.19	0.00	1,149,159,795.19	1,046,678,080.06	23
24 LAGOS	847,456,746.18	1,267,152,560.39	44.38642716	5,822,891,340.54	7,937,500,647.11	0.00	7,937,500,647.11	7,969,073,654.59	24
25 NASSARAW	550,846,885.01	261,945,390.89	0.385974076	50,634,512.54	863,426,788.44	0.00	863,426,788.44	821,984,147.26	25
26 NIGER	,059,320,932.72	555,339,130.53	0.30236078	39,665,593.27	1,654,325,656.51	0.00	1,654,325,656.51	1,631,750,964.21	26
27 OGUN	847,456,746.18	524,108,404.77	0.567142000	74,401,263.05	1,445,966,414.00	0.00	1,445,966,414.00	1,413,214,443.58	27
28 ONDO	762,711,071.56	483,750,587.95	0.449379999	58,952,501.30	1,305,414,160.81	0.00	1,305,414,160.81	1,293,725,723.41	28
29 OSUN	,271,185,119.27	481,291,926.21	0.148934457	19,538,161.05	1,772,015,206.52	0.00	1,772,015,206.52	1,735,470,504.28	29
30 OYO	,398,303,631.19	786,084,161.66	5.818007040	763,242,842.07	2,947,630,634.93	0.00	2,947,630,634.93	2,890,291,058.35	30
31 PLATEAU	720,338,234.25	446,873,895.36	0.878726292	115,276,854.78	1,282,488,984.39	0.00	1,282,488,984.39	1,207,324,428.16	31
32 RIVERS	974,575,258.10	728,980,762.34	12.37355816	1,623,241,366.47	3,326,797,386.91	0.00	3,326,797,386.91	2,912,694,698.39	32
33 SOKOTO	974,575,258.10	519,736,404.01	0.533237871	69,953,505.56	1,564,265,167.68	0.00	1,564,265,167.68	1,560,703,467.75	33
34 TARABA	677,965,396.94	323,445,111.89	0.698927101	91,689,663.42	1,093,100,172.26	0.00	1,093,100,172.26	996,275,517.15	34
35 YOBE	720,338,234.25	326,376,977.09	0.503640561	66,070,743.93	1,112,785,955.27	0.00	1,112,785,955.27	1,138,206,887.95	35
36 ZAMFARA	593,219,722.32	458,279,982.68	0.191868477	25,170,516.36	1,076,670,221.36	0.00	1,076,670,221.36	1,030,139,972.71	36
37 FCT-ABUJA	254,237,023.85	197,547,825.86	17.91112176	2,349,693,870.17	2,801,478,719.89	0.00	2,801,478,719.89	2,919,027,529.68	37
<b>Grand Total</b>	<b>32,796,576,077.05</b>	<b>19,677,945,646.23</b>	<b>0.3996722020762</b>	<b>13,118,630,430.82</b>	<b>65,593,152,154.09</b>	<b>0.00</b>	<b>65,593,152,154.09</b>	<b>63,937,470,236.31</b>	

**DISTRIBUTION OF NET VAT TO STATE GOVERNMENTS AND LGCS**

<i>SNO</i>	<i>STATES</i>	<i>GROSS</i>	<i>DEDUCTION</i>	<i>STATE NET VAT</i>	<i>LGCS GROSS</i>	<i>LGCS NETVAT</i>	
1	ABIA	1,967,629,847.67	0.00	1,967,629,847.67	1,171,182,749.76	1,171,182,749.76	1
2	ADAMAWA	2,093,527,291.97	0.00	2,093,527,291.97	1,421,039,268.55	1,421,039,268.55	2
3	AKWA IBOM	2,199,262,903.10	0.00	2,199,262,903.10	1,923,583,576.15	1,923,583,576.15	3
4	ANAMBRA	2,372,491,105.75	0.00	2,372,491,105.75	1,605,682,297.00	1,605,682,297.00	4
5	BAUCHI	2,291,055,923.06	0.00	2,291,055,923.06	1,527,665,926.22	1,527,665,926.22	5
6	BAYELSA	1,756,598,690.04	0.00	1,756,598,690.04	641,417,614.90	641,417,614.90	6
7	BENUE	2,243,833,279.41	0.00	2,243,833,279.41	1,617,391,786.42	1,617,391,786.42	7
8	BORNO	2,246,702,400.14	0.00	2,246,702,400.14	1,786,897,907.62	1,786,897,907.62	8
9	CROSS RIVE	1,916,945,653.85	0.00	1,916,945,653.85	1,185,751,071.39	1,185,751,071.39	9
10	DELTA	2,335,106,803.96	0.00	2,335,106,803.96	1,751,683,597.90	1,751,683,597.90	10
11	EBONYI	1,877,690,395.74	0.00	1,877,690,395.74	934,151,799.28	934,151,799.28	11
12	EDO	2,185,309,349.43	0.00	2,185,309,349.43	1,347,866,793.98	1,347,866,793.98	12
13	EKITI	1,851,113,164.30	0.00	1,851,113,164.30	1,051,057,566.50	1,051,057,566.50	13
14	ENUGU	2,139,939,176.04	0.00	2,139,939,176.04	1,280,358,814.61	1,280,358,814.61	14
15	GOMBE	1,911,236,573.36	0.00	1,911,236,573.36	873,013,334.27	873,013,334.27	15
16	IMO	2,114,312,800.39	0.00	2,114,312,800.39	1,705,630,743.88	1,705,630,743.88	16
17	JIGAWA	2,382,338,532.10	0.00	2,382,338,532.10	1,869,578,304.76	1,869,578,304.76	17
18	KADUNA	2,688,474,438.51	0.00	2,688,474,438.51	1,917,246,110.94	1,917,246,110.94	18
19	KANO	3,789,957,928.51	0.00	3,789,957,928.51	3,519,655,766.97	3,519,655,766.97	19
20	KATSINA	2,580,047,234.80	0.00	2,580,047,234.80	2,314,464,357.86	2,314,464,357.86	20
21	KEBBI	2,012,069,954.22	0.00	2,012,069,954.22	1,375,925,414.72	1,375,925,414.72	21
22	KOGI	2,119,965,237.31	0.00	2,119,965,237.31	1,438,881,439.14	1,438,881,439.14	22
23	KWARA	2,022,386,250.81	0.00	2,022,386,250.81	1,149,159,795.19	1,149,159,795.19	23
24	LAGOS	13,263,453,099.90	1,000,000,000.00	12,263,453,099.90	7,937,500,647.11	7,937,500,647.11	24
25	NASSARAWA	1,767,571,844.85	0.00	1,767,571,844.85	863,426,788.44	863,426,788.44	25
26	NIGER	2,171,867,208.16	0.00	2,171,867,208.16	1,654,325,656.51	1,654,325,656.51	26
27	OGUN	2,187,249,032.27	0.00	2,187,249,032.27	1,445,966,414.00	1,445,966,414.00	27
28	ONDO	2,102,125,268.49	0.00	2,102,125,268.49	1,305,414,160.81	1,305,414,160.81	28
29	OSUN	2,029,985,523.40	0.00	2,029,985,523.40	1,772,015,206.52	1,772,015,206.52	29
30	OYO	3,764,068,448.28	0.00	3,764,068,448.28	2,947,630,634.93	2,947,630,634.93	30
31	PLATEAU	2,146,929,858.53	0.00	2,146,929,858.53	1,282,488,984.39	1,282,488,984.39	31
32	RIVERS	5,178,298,007.43	0.00	5,178,298,007.43	3,326,797,386.91	3,326,797,386.91	32
33	SOKOTO	2,173,199,663.19	0.00	2,173,199,663.19	1,564,265,167.68	1,564,265,167.68	33
34	TARABA	1,927,766,744.20	0.00	1,927,766,744.20	1,093,100,172.26	1,093,100,172.26	34
35	YOBE	1,887,413,656.54	0.00	1,887,413,656.54	1,112,785,955.27	1,112,785,955.27	35
36	ZAMFARA	2,006,579,787.58	0.00	2,006,579,787.58	1,076,670,221.36	1,076,670,221.36	36
37	FCT-ABUJA	0.00	0.00	0.00	2,801,478,719.89	2,801,478,719.89	37
<b>Grand Total</b>		<b>93,704,503,077.27</b>	<b>1,000,000,000.00</b>	<b>92,704,503,077.27</b>	<b>65,593,152,154.09</b>	<b>65,593,152,154.09</b>	

**GROSS SUMMARY OF STATUTORY REVENUE ALLOCATION AND VAT**

**GRANDSUM**

1	2	3	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS			10	11
			4	5	6	7	8	9		
SINO	STATES	NO OF LGGOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCS GROSS STATUTORY REVENUE	LGCS NET STATUTORY	NET VAT TO LGGOVT	TOTAL PAID (5+6+8+9)	SNO
1	ABIA	17	3,485,296,758.91	2,620,798,338.68	1,967,629,847.67	2,020,071,210.65	1,961,234,185.10	1,171,182,749.76	7,720,845,121.22	1
2	ADAMAWA	21	3,316,193,741.35	2,590,588,753.28	2,093,527,291.97	2,548,029,904.78	2,473,815,444.53	1,421,039,268.55	8,578,970,755.34	2
3	AKWA IBOM	31	10,690,820,839.45	9,279,765,366.43	2,199,282,903.10	3,393,826,103.92	3,294,976,799.92	1,923,583,576.15	16,697,588,645.59	3
4	ANAMBRA	21	3,309,981,242.79	2,780,549,671.81	2,372,491,106.75	2,661,799,728.53	2,487,184,202.45	1,605,682,297.00	9,245,907,277.01	4
5	BAUCHI	20	3,982,018,332.46	2,613,544,113.01	2,291,055,923.06	2,908,149,640.10	2,823,446,252.52	1,527,665,926.22	9,325,712,214.81	5
6	BAYELSA	8	9,992,072,241.24	8,297,892,637.02	1,766,598,690.04	1,183,723,351.49	1,149,245,972.32	641,471,614.90	11,845,154,914.28	6
7	BENUE	23	3,733,399,600.40	2,527,318,795.30	2,243,833,279.41	3,164,516,899.07	2,932,808,005.43	1,617,391,786.42	9,321,351,866.56	7
8	BORNO	27	4,136,071,708.76	3,399,678,963.25	2,246,702,400.14	3,435,717,022.31	3,336,647,594.47	1,786,897,907.62	10,768,926,665.47	8
9	CROSS RIVER	18	3,347,581,672.99	1,479,825,764.38	1,916,945,653.85	2,214,898,553.26	2,111,835,678.73	1,186,751,071.39	6,694,358,168.35	9
10	DELTA	25	14,045,319,852.98	12,304,865,972.42	2,335,106,803.96	2,838,074,830.90	2,755,412,457.18	1,751,683,597.90	19,147,068,831.46	10
11	EBONYI	13	2,978,266,555.51	2,358,273,581.52	1,877,690,395.74	1,638,439,205.53	1,543,571,652.51	934,151,799.28	6,713,687,429.06	11
12	EDO	18	4,409,705,810.47	3,094,462,616.93	2,185,309,349.43	2,171,511,381.34	2,108,262,477.03	1,347,866,793.98	8,735,902,237.37	12
13	EKITI	16	2,976,585,937.04	1,561,397,305.56	1,851,113,164.30	1,724,258,785.23	1,674,037,655.56	1,051,057,566.50	6,137,605,691.92	13
14	ENUGU	17	3,947,870,591.89	2,647,800,446.79	2,139,939,176.04	2,206,287,847.30	2,142,927,036.22	1,280,358,814.61	8,210,125,473.66	14
15	GOMBE	11	3,135,648,492.13	2,220,910,325.93	1,911,236,573.36	1,511,749,973.90	1,413,734,863.84	873,013,334.27	6,418,895,097.39	15
16	IMO	27	4,213,203,049.15	2,337,118,724.09	2,114,312,800.39	2,956,916,500.02	2,870,792,718.47	1,705,630,743.88	9,027,854,966.82	16
17	JIGAWA	27	3,722,847,363.56	3,251,186,019.49	2,382,338,532.10	3,106,519,186.38	3,016,038,045.02	1,869,578,304.76	10,519,140,901.37	17
18	KADUNA	23	4,361,748,692.43	3,198,773,633.80	2,688,474,438.51	3,493,574,981.48	3,391,820,370.38	1,917,246,110.94	11,196,314,553.62	18
19	KANO	44	5,260,382,385.14	3,767,477,095.96	3,789,947,928.51	5,562,070,789.93	4,887,404,283.05	3,519,655,766.97	15,964,495,074.49	19
20	KATSINA	34	4,092,148,069.05	2,555,640,924.66	2,580,047,324.80	4,234,499,166.78	2,594,585,924.00	1,375,925,414.72	11,561,316,766.91	20
21	KEBBI	21	3,515,173,889.23	2,992,207,553.34	2,012,069,964.22	2,672,423,501.72	2,494,551,603.25	1,438,881,439.14	8,974,788,846.29	21
22	KOGI	21	3,679,325,864.76	2,496,394,739.71	2,119,965,237.31	2,762,145,440.08	1,897,579,824.82	1,149,159,795.19	6,709,761,808.65	22
23	KWARA	16	2,963,315,166.58	1,640,635,997.83	2,022,386,250.81	1,954,507,219.56	3,222,513,998.22	7,937,500,647.11	24,043,743,838.46	24
24	LAGOS	2C	4,459,625,478.07	610,270,093.23	12,263,453,099.90	3,329,495,598.17	1,653,731,132.68	863,426,788.44	6,794,992,146.18	25
25	NASARAWA	13	3,070,000,880.01	2,510,263,380.21	1,767,571,844.85	1,743,757,307.72	1,743,757,307.72	1,654,325,656.51	10,110,806,542.78	26
26	NIGER	2E	3,943,279,441.60	3,151,060,019.72	2,171,867,208.16	3,227,560,268.14	3,133,553,658.39	1,445,966,414.00	7,159,208,479.05	27
27	OGUN	2C	3,092,801,781.96	1,406,304,075.92	2,187,249,032.27	2,302,529,825.61	2,119,688,899.71	1,305,414,160.81	7,884,994,879.05	28
28	ONDO	1E	4,012,284,100.61	2,389,621,286.59	2,102,125,268.49	2,199,061,628.69	2,087,834,163.17	1,772,015,206.52	7,729,224,095.63	29
29	OSUN	3C	3,036,104,577.79	1,117,325,238.57	2,029,985,523.40	2,978,684,575.41	2,809,896,127.14	2,947,630,634.93	11,706,765,106.56	30
30	OYO	3S	3,733,812,096.60	1,430,834,622.29	3,764,068,448.28	3,757,378,182.00	3,562,251,401.07	1,282,488,984.39	7,308,710,788.67	31
31	PLATEAU	17	3,476,302,105.56	1,692,522,349.39	2,146,929,858.53	2,355,372,684.24	2,286,769,596.35	3,326,797,386.91	20,296,615,533.29	32
32	RIVERS	23	10,024,396,300.76	8,956,942,452.86	5,178,298,007.43	2,919,615,016.67	2,834,917,686.09	1,564,265,167.66	9,141,990,475.21	33
33	SOKOTO	23	3,668,855,917.84	2,585,656,228.22	2,173,199,663.19	2,940,504,207.93	2,139,726,962.60	1,093,100,172.26	7,125,496,321.22	34
34	TARABA	16	3,206,733,360.35	1,964,903,442.16	1,927,766,744.20	2,203,917,741.48	2,151,306,935.41	1,112,785,955.27	7,479,971,709.84	35
35	YOBE	17	3,305,730,447.79	2,328,465,162.62	1,887,413,656.54	2,215,846,143.47	1,943,849,627.00	1,076,670,221.35	7,015,465,810.84	36
36	ZAMFARA	14	3,312,770,888.39	1,968,369,174.90	2,006,579,787.58	2,002,165,115.81	856,538,669.17	2,801,478,719.89	3,660,017,389.06	37
37	FCT-ABUJA	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38
38	SOKO DERIVATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39
39	GSETIKUN DERIVATION	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39

FEDERATION ACCOUNT: December 2021 Page 49 (1 of 2)

STATE GOVERNMENTS						LOCAL GOVERNMENT COURSES				
1	2	3	4	5	6	7	8	9	10	11
S/NO	STATES	NO OF L/GOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCs GROSS STATUTORY REVENUE	LGCs NET STATUTORY	NET VAT TO LGOVT	TOTAL PAID (5+6+8+9)	SNO
		774	161,057,673,035.59	114,049,634,807.85	92,704,503,077.27	97,323,894,348.65	93,106,292,556.53	65,593,152,154.09	365,453,562,595.75	
SUB-TOTAL C/F			161,057,673,035.59	114,049,634,807.85	92,704,503,077.27	97,323,894,348.65	93,106,292,556.53	65,593,152,154.09	365,453,562,595.75	
SUB-TOTAL B/F		774							365,453,562,595.75	

FEDERATION ACCOUNT: December, 2021  
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40	(C) LESS PAYMENTS/DVC	0	49,310,161,428.11	49,310,161,428.11	0.00	0.00	0.00	0.00	49,310,161,428.11	40
41	LESS PRE-EXPORT FINAN	0	5,000,000,000.00	5,000,000,000.00	0.00	0.00	0.00	0.00	5,000,000,000.00	41
42	FCT-ABUJA	6	4,724,460,890.71	4,612,341,035.71	1,874,090,061.55	0.00	0.00	0.00	6,486,431,097.26	42
43	Federal Government	0	244,160,138,831.96	182,888,366,176.01	26,237,260,861.64	0.00	0.00	0.00	209,125,647,037.65	43
44	Cost Of Collection - FIRS	0	6,256,901,653.45	6,256,901,653.45	0.00	0.00	0.00	0.00	6,256,901,653.45	44
45	Cost Of Collection - NCS	0	9,264,356,874.99	9,264,356,874.99	0.00	0.00	0.00	0.00	9,264,356,874.99	45
46	Cost Of Collection - FIRS & NCS	0	0.00	0.00	8,050,215,041.00	0.00	0.00	0.00	8,050,215,041.00	46
47	LESS REFUNDS - FIRS	0	4,000,000,000.00	4,000,000,000.00	0.00	0.00	0.00	0.00	4,000,000,000.00	47
48	LESS: REFUND NCS	0	486,434.02	486,434.02	0.00	0.00	0.00	0.00	486,434.02	48
49	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	49
50	Cost of Collection - DPR	0	6,431,827,071.47	6,431,827,071.47	0.00	0.00	0.00	0.00	6,431,827,071.47	50
51	0.05% POLICE COMMISSI	0	2,826,074,940.49	2,826,074,940.49	0.00	0.00	0.00	0.00	2,826,074,940.49	51
52	SAVAT FOR NORTH EAST	0	0.00	0.00	5,796,154,829.52	0.00	0.00	0.00	5,796,154,829.52	52
53	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	53
54	ECOLOGICAL FUNDS DIS	0	0.00	3,401,611,841.31	0.00	0.00	0.00	0.00	6,236,288,375.74	54
55	Total Deductions	0	0.00	104,990,298,897.54	1,000,000,000.00	0.00	0.00	0.00	107,373,224,155.23	55
SUB-TOTAL C/F		6	355,994,849,451.56	403,002,887,679.47	42,957,720,793.70	0.00	0.00	0.00	450,178,210,265.29	
SUB-TOTAL B/F		6	355,994,849,451.56	403,002,887,679.47	42,957,720,793.70	0.00	0.00	0.00	450,178,210,265.29	
GRAND-TOTA		780	517,052,522,487.16	517,052,522,487.32	135,662,223,870.98	97,323,894,348.65	97,323,894,348.65	65,593,152,154.09	815,631,792,861.04	

**TOTAL FUNDS!!!: 815,631,792,860.88**  
**AS ON PAGE 17!!**  
**TOTAL FUNDS SHARED!!!: 815,631,792,860.88**  
**Total-Statutory-for FGN, States and Others 517,052,522,487.32**  
**Total-Statutory-for LGCs 97,323,894,348.65**  
**Total-Statutory-Shared 614,376,416,835.97**  
**Total-VAT-Shared 201,255,376,025.07**  
**ACCT BALANCED!!! 0.00**

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

<i>SN</i>	<i>DESCRIPTION</i>	<i>Dec 2020</i>	<i>Nov 2020</i>	<i>VARIANCE</i>
<b>MINERAL REVENUE</b>				
1	Crude Oil Receipts Export	8,901,559,972.80	7,479,639,910.80	1,421,920,062.00
2	Domestic Crude Oil Receipts	136,249,810,038.06	169,738,344,813.61	-33,488,534,775.55
3	(1) PETROLEUM PROFIT TAX (PPT)	41,883,675,534.00	56,895,728,068.80	-15,012,052,534.80
4	(11) ROYALTY (CRUDE)	60,737,916,931.20	58,132,430,834.40	2,605,486,096.80
5	(111) RENT	1,257,638,004.00	269,957,084.40	987,680,919.60
6	(IV) PENALTY FOR GAS FLARED	5,795,021,433.60	6,035,174,254.80	-240,152,821.20
7	(C) LESS PAYMENTS(JVC CRUDE)	-67,689,370,676.63	-87,321,936,534.67	19,632,565,858.04
8	(D) MISCELLANEOUS OIL REVENUE	1,433,927,120.66	2,642,034,596.06	-1,208,107,475.40
9	GAS RECEIPTS (EXPORT)	4,631,692,906.80	11,398,557,240.00	-6,766,864,333.20
10	LESS PRE-EXPORT FINANCING COST	-2,465,548,788.34	-5,000,000,000.00	2,534,451,211.66
11	ROYALTIES (GAS)	1,280,334,628.80	1,856,315,491.20	-575,980,862.40
12	GAS SALES ROYALTY DPR	61,404,364,100.28	27,062,525,863.64	34,341,838,236.64
13	TRANSFER TO DPR JV ROYALTY	-21,612,881,277.40	-27,880,640,857.33	6,267,759,579.93
14	LESS REFINERY REHABILITATION	-8,333,333,333.33	-8,333,333,333.33	0.00
15	TRANSFER TO FIRS JV PPT & GAS	-21,338,400,601.93	-36,230,580,406.34	14,892,179,804.41
16	DPR JV ROYALTY	21,612,881,277.40	27,880,640,857.33	-6,267,759,579.93
17	FIRS JV PPT & GAS	21,338,400,601.93	36,230,580,406.34	-14,892,179,804.41
18	LESS FIRS JV CITA	-3,382,820,178.59	-2,063,931,584.49	-1,318,888,594.10
19	Cost of Collection - DPR	-6,358,482,831.55	-3,983,845,101.66	-2,374,637,729.89
20	0.05% POLICE COMMISSION DED MINERAL REVENUE	-904,007,839.27	-1,193,957,533.53	289,949,694.26
21	13% Derivation Refund to Oil Producing States	-23,920,441,326.36	-23,920,441,326.36	0.00
		<u>210,521,935,696.13</u>	<u>209,693,262,743.67</u>	<u>828,672,952.46</u>
<b>NON MINERAL REVENUE</b>				
22	(1) CUSTOMS & EXCISE DUTIES,ETC.	90,042,263,991.92	101,703,388,923.72	-11,661,124,931.80
23	Cost Of Collection - NCS	-6,302,508,921.00	-7,119,237,224.66	816,728,303.66
24	LESS REFUNDS ON COST OF COLLECTION - FIRS	-100,000,000.00	-100,000,000.00	0.00
25	(B) COMPANIES INCOME TAX ETC.	105,510,144,642.57	95,962,352,156.79	9,547,792,485.78
26	Cost Of Collection - FIRS	-4,259,560,026.79	-3,881,778,025.25	-377,782,001.54
27	LESS REFUNDS - NCS & FIRS	-4,006,422,257.85	0.00	-4,006,422,257.85
28	LESS REFUNDS - FIRS 2020	0.00	-4,000,000,000.00	4,000,000,000.00
29	0.05% POLICE COMMISSION DED NON MINERAL REVENUE	-1,301,437,558.20	-988,328,705.40	-313,108,852.80
		<u>179,582,479,870.65</u>	<u>181,576,397,125.20</u>	<u>-1,993,917,254.55</u>
		<u>390,104,415,566.78</u>	<u>391,269,659,868.87</u>	<u>-1,165,244,302.09</u>
<b>OTHER MINERAL REVENUE</b>				
30	EXCESS CRUDE OIL	10,000,000,000.00	0.00	10,000,000,000.00
31	EXCHANGE DIFFERENCE	3,482,211,727.20	0.00	3,482,211,727.20
32	AUGMENTATION REVENUE	6,897,245,697.88	7,867,542,492.03	-970,296,794.15
33	OTHER MINERAL REVENUE-SURE-P	10,000,000,000.00	0.00	10,000,000,000.00
34	SOLID MINERAL	10,000,000,000.00	0.00	10,000,000,000.00
		<u>40,379,457,425.08</u>	<u>7,867,542,492.03</u>	<u>32,511,914,933.05</u>
<b>OTHER NON-MINERAL REVENUE</b>				

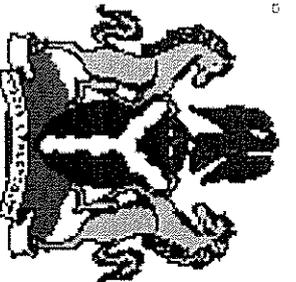
<i><b>SN</b></i>	<i><b>DESCRIPTION</b></i>	Dec 2020	Nov 2020	<i><b>VARIANCE</b></i>
35	EXCHANGE DIFFERENCE NON MINERAL REVENUE	349,591,438.29	0.00	349,591,438.29
		<u>349,591,438.29</u>	<u>0.00</u>	<u>349,591,438.29</u>
	<b>VAT</b>			
36	VAT FOR DISTRIBUTION	171,357,889,365.00	156,786,299,870.84	14,571,589,494.16
37	Cost Of Collection - FIRS & NCS (VAT)	-6,854,315,574.60	-6,271,451,994.83	-582,863,579.77
38	3%VAT FOR NORTH EAST COMMISSION	-5,140,736,680.95	-4,703,588,996.13	-437,147,684.82
		<u>159,362,837,109.45</u>	<u>145,811,258,879.88</u>	<u>13,551,578,229.57</u>
		<u>200,091,885,972.82</u>	<u>153,678,801,371.91</u>	<u>46,413,084,600.91</u>
	<b>GRAND TOTAL</b>	<u>590,196,301,539.60</u>	<u>544,948,461,240.78</u>	<u>45,247,840,298.82</u>

**Pages 51-54 are relevant Pages for Distribution of FOREX Equalization. There will no Distribution of FOREX Equalization for the month of January, 2022. (December, 2021 Account).**

# OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

## Detailed Computation based on the Allocation of Revenue (Fol. A/g, etc) Modification Order 2002

FEDERATION ACCOUNT: December, 2021



	<b>Dec 2021</b>	
1 EXCHANGE DIFFERENCE	3,670,490,646.50	
2 EXCHANGE DIFFERENCE NON MINERAL REVENUE	1,478,242,044.51	
<b>TOTAL FUNDS AVAILABLE FOR DISTRIBUTI</b>	<b>5,148,732,691.01</b>	

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BENEFICIARY	EXCHANGE DIFFERENCE REVENUE	NON MINERAL REV	NET SHARE	ECOLOGY SHARE		
	MINERAL REVENUE					
1 .1Federal Government	45,8316%	1,682,244,591.14	52.6800%	778,737,909.05	2,460,982,500.19	0.00
2 State Governments	23.2464%	853,256,937.65	26.7200%	394,986,274.29	1,214,607,915.81	33,635,296.13
3 Local Governments	17.9220%	657,825,333.67	20.6000%	304,517,861.17	934,313,781.39	28,029,413.44
4 13% Derivation Share	13.0000%	477,163,784.05	0.0000%	0.00	477,163,784.05	0.00
<b>Grand Total</b>	<b>100.00%</b>	<b>3,670,490,646.50</b>	<b>100.00%</b>	<b>1,478,242,044.51</b>	<b>5,087,067,981.44</b>	<b>61,664,709.57</b>

### DISTRIBUTION OF FGN SHARE OF EXCHANGE DIFFERENCE REVENUE

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	.1Federal Government	48.5	2,265,710,919.88	2,265,710,919.88
2	1.46% Deriv. & Ecology FGN Share	1	46,715,689.07	46,715,689.07
3	FCT-ABUJA	1	46,715,689.07	46,715,689.07
4	0.72% STABILIZATION ACCOUNT	0.5	23,357,844.53	23,357,844.53
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.88	78,482,357.84	78,482,357.84
		52.68	2,460,982,500.19	2,460,982,500.19

# 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 Dec 2021	S/N
1	ABIA	0.01294678	6,177,734.60	0.00304405	0.00	6,177,734.60	1
2	ADAMAWA	0.00000000	0.00	0.00000000	0.00	0.00	2
3	AKWA IBOM	0.23582197	112,525,704.69	0.13198971	0.00	112,525,704.69	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	0.18036781	86,064,987.60	0.27205896	0.00	86,064,987.60	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	0.32473873	154,953,562.78	0.24787177	0.00	154,953,562.78	10
11	EBONYI	0.00000000	0.00	0.00000000	0.00	0.00	11
12	EDO	0.03040067	14,506,098.88	0.05893247	0.00	14,506,098.88	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	0.02519092	12,020,194.83	0.01021181	0.00	12,020,194.83	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	0.02858131	13,637,966.17	0.01878511	0.00	13,637,966.17	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	0.16195180	77,277,534.49	0.25710613	0.00	77,277,534.49	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
		<b>100%</b>	<b>477,163,784.05</b>	<b>100%</b>	<b>0.00</b>	<b>477,163,784.04</b>	

# GROSS ALLOCATION OF EXCHANGE GAIN DIFFERENCE TO STATE GOVERNMENTS

S/NO	STATE	GROSS STATUTORY	STATES SHARE	ECOLOGY	DERIVATN REVENUE	TOTAL DEDUCTION	TOTAL-NET
1	ABIA	30,823,288.11	29,992,720.47	830,567.64	6,177,794.60	0.00	36,170,455.07
2	ADAMAWA	32,790,677.98	31,907,096.84	883,581.14	0.00	0.00	31,907,096.84
3	AKWA IBOM	33,095,399.18	32,203,606.98	891,792.19	112,525,704.69	0.00	144,729,311.68
4	ANAMBRA	32,729,248.51	31,847,322.65	881,925.86	0.00	0.00	31,847,322.65
5	BAUCHI	39,374,382.52	38,313,396.16	1,060,986.36	0.00	0.00	38,313,396.16
6	BAYELSA	29,125,851.59	28,341,023.26	784,828.34	86,084,987.60	0.00	114,406,010.86
7	BENUE	36,916,028.93	35,921,285.63	994,743.29	0.00	0.00	35,921,285.63
8	BORNO	40,897,669.47	39,795,636.46	1,102,033.01	0.00	0.00	39,795,636.46
9	CROSS RIVER	33,101,043.31	32,209,099.03	891,944.28	0.00	0.00	32,209,099.03
10	DELTA	33,422,817.54	32,522,202.70	900,614.84	154,983,562.78	0.00	187,475,765.48
11	EBONYI	29,449,238.25	28,655,695.90	793,542.35	0.00	0.00	28,655,695.90
12	EDO	30,779,173.78	29,949,794.85	829,378.93	14,506,088.88	0.00	44,455,893.73
13	EKITI	29,432,620.22	28,639,525.66	793,094.56	0.00	0.00	28,639,525.66
14	ENUGU	33,103,900.16	32,211,878.89	892,021.26	0.00	0.00	32,211,878.89
15	GOMBE	31,005,438.16	30,169,962.28	835,475.88	0.00	0.00	30,169,962.28
16	IMO	34,224,558.91	33,302,340.25	922,218.66	12,020,194.83	0.00	45,322,535.08
17	JIGAWA	36,811,687.92	35,819,756.21	991,931.71	0.00	0.00	35,819,756.21
18	KADUNA	43,129,173.98	41,967,010.61	1,162,163.37	0.00	0.00	41,967,010.61
19	KANO	52,212,666.67	50,805,738.52	1,406,928.14	0.00	0.00	50,805,738.52
20	KATSINA	40,463,330.70	39,373,001.43	1,090,329.27	0.00	0.00	39,373,001.43
21	KEBBI	34,758,202.94	33,821,604.66	936,598.28	0.00	0.00	33,821,604.66
22	KOGI	36,381,345.31	35,401,009.66	980,335.65	0.00	0.00	35,401,009.66
23	KWARA	29,301,398.22	28,511,839.59	789,558.63	0.00	0.00	28,511,839.59
24	LAGOS	44,096,984.19	42,908,742.10	1,188,242.09	0.00	0.00	42,908,742.10
25	NASSARAWA	30,356,311.52	29,538,327.08	817,984.44	0.00	0.00	29,538,327.08
26	NIGER	38,991,330.56	37,940,665.96	1,050,664.60	0.00	0.00	37,940,665.96
27	OGUN	30,581,767.90	29,757,708.28	824,059.61	0.00	0.00	29,757,708.28
28	ONDO	30,642,353.80	29,816,661.64	825,692.17	13,637,966.17	0.00	43,454,627.81
29	OSUN	30,021,143.31	29,212,190.34	808,952.96	0.00	0.00	29,212,190.34
30	OYO	36,920,107.71	35,925,254.51	994,853.20	0.00	0.00	35,925,254.51
31	PLATEAU	34,373,836.94	33,447,595.82	926,241.12	0.00	0.00	33,447,595.82
32	RIVERS	35,500,039.90	34,543,452.00	956,587.90	77,277,534.49	0.00	111,820,986.50
33	SOKOTO	36,277,817.99	35,300,272.00	977,545.99	0.00	0.00	35,300,272.00
34	TARABA	31,708,328.64	30,853,912.60	854,416.04	0.00	0.00	30,853,912.60
35	YOBE	32,687,216.45	31,806,423.19	880,793.26	0.00	0.00	31,806,423.19
36	ZAMFARA	32,756,830.68	31,874,161.59	882,669.09	0.00	0.00	31,874,161.59
37	FCT-ABUJA	0.00	0.00	0.00	477,163,784.05	0.00	1,891,771,699.86

1,248,243,211.94      1,214,607,915.81      33,635,296.13      477,163,784.05      0.00      1,891,771,699.86      1

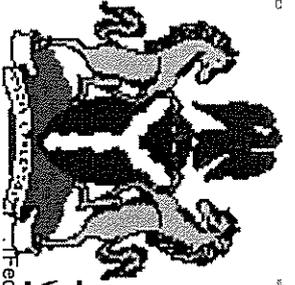
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GROSS, NET AND ECOLOGICAL REVENUE ALLOCATION TO STATES AND LGCS

SN	2) STATE	3) GROSS ALLOCATION = 26.72%	4) STATES SHARE = 26.0%	5) STATES ECOLOGICAL FUNDS = 0.72%	6) LGCS GROSS = 20.6%	7) LGCS = 20%	8) LGCS ECOLOGICAL FUNDS = 0.6%	TOTAL ECOLOGICAL FUNDS = 5+8	SN
1	ABIA	37,001,022.71	36,170,455.07	830,567.64	19,974,558.10	19,392,774.86	581,783.25	1,412,350.89	1
2	ADAMAWA	32,790,677.98	31,907,096.84	883,581.14	25,195,038.23	24,461,202.17	733,836.07	1,617,417.21	2
3	AKWA IBOM	145,621,103.87	144,729,311.68	891,792.19	33,556,310.40	32,580,883.88	977,426.52	1,869,218.71	3
4	ANAMBRA	32,723,248.51	31,847,322.65	881,925.86	25,331,194.89	24,593,393.10	737,801.79	1,619,727.65	4
5	BAUCHI	39,374,382.52	38,313,396.16	1,060,986.36	28,755,918.93	27,918,367.99	837,551.04	1,896,537.39	5
6	BAYELSA	115,190,839.19	114,406,010.85	784,828.34	11,704,711.57	11,363,797.64	340,913.93	1,125,742.27	6
7	BENUE	36,916,028.93	35,921,285.64	994,743.29	31,290,890.31	30,379,505.16	911,385.15	1,906,128.45	7
8	BORNO	40,897,669.47	39,795,636.46	1,102,033.01	33,972,529.75	32,983,038.59	989,491.16	2,091,524.17	8
9	CROSS RIVER	33,101,043.31	32,209,099.03	891,944.28	21,901,019.93	21,263,128.15	637,893.78	1,529,838.07	9
10	DELTA	188,376,380.32	187,475,765.48	900,614.84	28,063,015.96	27,245,646.56	817,369.40	1,717,984.24	10
11	EBONYI	29,449,238.25	28,655,695.90	793,542.35	16,200,963.08	15,729,090.37	471,872.71	1,265,415.06	11
12	EDO	45,285,272.66	44,455,893.73	829,378.93	21,472,005.56	20,846,607.34	625,398.22	1,454,777.15	12
13	EKITI	29,432,620.22	28,639,525.66	793,094.56	17,049,551.08	16,552,962.21	496,588.87	1,289,683.42	13
14	ENUGU	33,103,900.16	32,211,878.90	892,021.26	21,815,876.87	21,180,462.98	635,413.89	1,527,435.15	14
15	GOMBE	31,005,438.16	30,169,962.28	835,475.88	14,948,254.07	14,512,868.03	435,386.04	1,270,861.92	15
16	IMO	46,244,753.74	45,322,535.09	922,218.65	29,238,127.91	28,386,531.95	851,595.96	1,773,814.61	16
17	JIGAWA	36,811,687.92	35,819,756.21	991,931.71	30,717,406.23	29,822,724.50	894,681.73	1,886,613.45	17
18	KADUNA	43,129,173.98	41,967,010.61	1,162,163.37	34,544,631.94	33,538,477.61	1,006,154.33	2,168,317.70	18
19	KANO	52,212,666.67	50,805,738.53	1,406,928.14	54,996,014.72	53,396,130.79	1,601,883.92	3,008,812.07	19
20	KATSINA	40,463,330.70	39,373,001.43	1,090,329.27	41,870,924.75	40,651,383.25	1,219,541.50	2,309,870.77	20
21	KEBBI	34,758,202.94	33,821,604.66	936,598.28	26,425,047.91	25,655,386.32	769,661.59	1,706,259.87	21
22	KOGI	36,381,345.31	35,401,009.66	980,335.65	27,312,222.61	26,516,720.98	795,501.63	1,775,837.28	22
23	KWARA	29,301,398.22	28,511,839.59	789,558.63	19,326,258.31	18,763,357.58	562,900.73	1,352,459.36	23
24	LAGOS	44,096,984.19	42,908,742.10	1,188,242.09	32,922,207.36	31,963,308.12	958,899.24	2,147,141.33	24
25	NASSARAWA	30,356,311.52	29,538,327.08	817,984.44	17,242,353.38	16,740,148.91	502,204.47	1,320,188.91	25
26	NIGER	38,991,330.56	37,940,665.96	1,050,664.60	31,914,266.08	30,984,724.35	929,541.73	1,980,206.33	26
27	OGUN	30,581,767.90	29,757,708.29	824,059.61	22,767,522.03	22,104,390.32	663,131.71	1,487,191.32	27
28	ONDO	44,280,319.97	43,454,627.80	825,692.17	21,744,423.69	21,111,090.96	633,332.73	1,459,024.90	28
29	OSUN	30,021,143.31	29,212,190.35	808,952.96	29,453,371.65	28,595,306.46	857,865.19	1,666,818.16	29
30	OYO	36,920,107.71	35,925,254.51	994,853.20	37,153,130.26	36,071,000.25	1,082,130.01	2,076,983.21	30
31	PLATEAU	34,373,836.94	33,447,595.82	926,241.12	23,290,034.67	22,611,684.15	678,350.52	1,604,591.64	31
32	RIVERS	112,777,574.39	111,820,986.49	956,587.90	28,866,289.11	28,028,436.02	840,853.08	1,797,440.98	32
33	SOKOTO	36,277,617.99	35,300,272.00	977,345.99	29,075,842.40	28,228,973.20	846,869.20	1,824,415.19	33
34	TARABA	31,708,328.64	30,853,912.60	854,416.04	21,792,441.15	21,157,709.86	634,731.30	1,489,147.34	34
35	YOBE	32,687,216.45	31,806,423.19	880,793.26	21,910,389.75	21,272,223.06	638,166.69	1,518,859.95	35
36	ZAMFARA	32,756,830.68	31,874,161.59	882,669.09	19,797,501.81	19,220,875.54	576,626.27	1,459,295.36	36
37	FCT-ABUJA	0.00	0.00	0.00	8,743,948.41	8,489,270.30	254,678.11	254,678.11	37
		1,725,406,995.99	1,691,771,699.86	33,635,296.13	962,343,194.84	934,313,781.39	28,029,413.44	61,664,709.57	

**GROSS SUMMARY Distribution of =N=5,148,732,691.01 Being Distribution of Exchange Gain for  
the Month of January, 2021.**

1	2	3	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS			9
			4	5	6	7	8		
S/NO	STATES	NO OF L/GOVTS	STATES GROSS	NET STAT + MIN REV LESS ECOLOGY	LGCs GROSS REVENUE	LGCs NET STAT. LESS ECOLOGY	TOTAL PAID (5+7)	SNO	
1	ABIA	17	37,001,022.71	36,170,455.07	19,974,558.10	19,392,774.86	55,563,229.93	1	
2	ADAMAWA	21	32,790,677.98	31,907,096.84	25,195,038.23	24,461,202.17	56,368,299.00	2	
3	AKWA IBOM	31	145,621,103.87	144,729,311.68	33,558,310.40	32,580,883.88	177,310,195.56	3	
4	ANAMBRA	21	32,729,248.51	31,847,322.65	25,331,194.89	24,593,393.10	56,440,715.75	4	
5	BAUCHI	20	39,374,382.52	38,313,396.16	28,755,918.93	27,918,367.89	66,231,764.06	5	
6	BAYELSA	8	115,190,839.19	114,406,010.85	11,704,711.57	11,363,797.64	125,769,808.49	6	
7	BENUE	23	36,916,028.93	35,921,285.64	31,290,890.31	30,379,505.16	66,300,790.79	7	
8	BORNO	27	40,897,669.47	39,795,636.46	33,972,529.75	32,983,038.59	72,778,675.05	8	
9	CROSS RIVER	18	33,101,043.31	32,209,099.03	21,901,019.93	21,263,126.15	53,472,225.18	9	
10	DELTA	25	188,376,380.32	187,475,765.48	28,063,015.96	27,245,646.56	214,721,412.03	10	
11	EBONYI	13	29,449,238.25	28,655,695.90	16,200,963.08	15,729,090.37	44,384,786.27	11	
12	EDO	18	45,285,272.66	44,455,893.73	21,472,005.56	20,846,607.34	65,302,501.06	12	
13	EKITI	16	29,432,620.22	28,639,525.66	17,049,551.08	16,552,962.21	45,192,487.88	13	
14	ENUGU	17	33,103,900.16	32,211,878.90	21,815,876.87	21,180,462.98	53,392,341.88	14	
15	GOMBE	11	31,005,438.16	30,169,962.28	14,948,254.07	14,512,868.03	44,682,830.31	15	
16	IMO	27	46,244,753.74	45,322,535.09	29,238,127.91	28,386,531.95	73,709,067.04	16	
17	JIGAWA	27	36,811,687.92	35,819,756.21	30,717,406.23	29,822,724.50	65,642,480.71	17	
18	KADUNA	23	43,129,173.98	41,967,010.61	34,544,631.94	33,538,477.61	75,505,488.22	18	
19	KANO	44	52,212,666.67	50,805,738.53	54,998,014.72	53,396,130.80	104,201,869.32	19	
20	KATSINA	34	40,463,330.70	39,373,001.43	41,870,924.75	40,651,383.25	80,024,384.68	20	
21	KEBBI	21	34,758,202.94	33,821,604.66	26,425,047.91	25,655,386.32	59,476,990.97	21	
22	KOGI	21	36,381,345.31	35,401,009.66	27,312,222.61	26,516,720.98	61,917,730.64	22	
23	KWARA	16	29,301,398.22	28,511,839.59	19,326,258.31	18,763,357.58	47,275,197.17	23	
24	LAGOS	20	44,096,984.19	42,908,742.10	32,922,207.36	31,963,308.12	74,872,050.22	24	
25	NASSARAWA	13	30,356,311.52	29,538,327.08	17,242,353.38	16,740,148.91	46,278,475.99	25	
26	NIGER	25	38,991,330.56	37,940,665.96	31,914,266.08	30,984,724.35	68,925,390.31	26	
27	OGUN	20	30,581,767.90	29,757,708.29	22,767,522.03	22,104,390.32	51,862,098.61	27	
28	ONDO	18	44,280,319.97	43,454,627.80	21,744,423.69	21,111,090.96	64,565,718.76	28	
29	OSUN	30	30,021,143.31	29,212,190.35	29,453,371.65	28,595,506.46	57,807,696.80	29	
30	OYO	33	36,920,107.71	35,925,254.51	37,153,130.26	36,071,000.25	71,996,254.76	30	
31	PLATEAU	17	34,373,836.94	33,447,595.82	23,290,034.67	22,611,684.15	56,059,279.97	31	
32	RIVERS	23	112,777,574.39	111,820,986.49	28,869,289.11	28,028,436.02	139,849,422.51	32	
33	SOKOTO	23	36,277,817.99	35,300,272.00	29,075,842.40	28,228,973.20	63,529,245.20	33	
34	TARABA	16	31,708,328.64	30,853,912.60	21,792,441.15	21,157,709.86	52,011,622.46	34	
35	YOBE	17	32,687,216.45	31,806,423.19	21,910,389.75	21,272,223.06	53,078,646.25	35	
36	ZAMFARA	14	32,756,830.68	31,874,161.59	19,797,501.81	19,220,875.54	51,095,037.13	36	
37	FCT-ABUJA	6	0.00	0.00	8,743,948.41	8,489,270.30	8,489,270.30	37	
		<b>774</b>	<b>1,725,406,995.99</b>	<b>1,691,771,699.86</b>	<b>962,343,194.84</b>	<b>934,313,781.39</b>	<b>2,626,085,481.25</b>		
38	FCT-ABUJA	6	46,715,689.07	46,715,689.07	0.00	0.00	46,715,689.07	38	
39	1Federal Government	0	2,414,266,811.12	2,414,266,811.12	0.00	0.00	2,414,266,811.12	39	
40	ECOLOGICAL FUNDS DISTRIB	0	0.00	33,635,296.13	0.00	28,029,413.44	61,664,709.57	40	
		<b>6</b>	<b>2,460,982,500.19</b>	<b>2,494,617,796.32</b>	<b>0.00</b>	<b>28,029,413.44</b>	<b>2,522,647,209.76</b>		
			<b>4,186,389,496.18</b>	<b>4,186,389,496.18</b>	<b>962,343,194.84</b>	<b>962,343,194.83</b>	<b>5,148,732,691.02</b>		
				<b>TOTALFUNDS!!!:</b>	<b>5,148,732,691.01</b>		<b>0.00</b>		



# OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

## NOMINAL DISTRIBUTION OF = \$ = 35,368,086.48 FROM FOREIGN EXCESS CRUDE ACCOUNT

FEDERATION ACCOUNT: December, 2021

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VEFICIARY	EXCESSCRUDE REVENUE	TOTAL SHARE
Federal Government	0.0066%	16,209,759.92
State Governments	0.0034%	8,221,806.86
Local Governments	0.0026%	6,338,668.46
13% Derivation Share	0.0019%	4,597,851.24
<b>Grand Total</b>	<b>100.00%</b>	<b>35,368,086.48</b>

### NOMINAL FGNSHARE

### DISTRIBUTION OF FGN SHARE

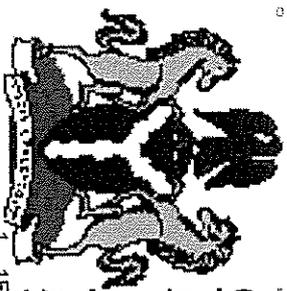
SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	Federal Government	48.5	14,923,564.09	14,923,564.09
2	1.46% Deriv. & Ecology FGN Share	1	307,702.35	307,702.35
3	FCT-ABUJA	1	307,702.35	307,702.35
4	0.72% STABILIZATION ACCOUNT	0.5	153,851.18	153,851.18
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	516,939.95	516,939.95
		52.68	16,209,759.92	16,209,759.92

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**NOMINAL DISTRIBUTION OF =\$= 35,368,086.48 FROM FOREIGN EXCESS  
CRUDE ACCOUNT**

FEDERATION ACCOUNT: December 2021

1	S/NO	2	3	4	STATE GOVERNMENTS		6	7	LOCAL GOVERNMENT COUNCILS		9	SNO
					NO OF L/GOV TS	GROSS ALLOCATION			TOTAL DERIVATION OIL AND GAS	TOTAL NET 4+5		
1	ABUA	17	203,023.83	59,527.37	266,784.29	131,566.47	128,601.34	395,385.63	1			
2	ADAMAWA	21	215,982.45	0.00	220,485.73	165,952.22	162,212.14	382,697.87	2			
3	AKWA IBOM	31	217,989.55	1,084,274.35	1,306,809.03	221,038.61	216,057.03	1,522,866.06	3			
4	ANAMBRA	21	215,577.83	0.00	220,672.68	166,849.05	163,088.75	383,161.42	4			
5	BAUCHI	20	259,347.35	0.00	264,754.80	189,406.69	185,138.00	449,882.80	5			
6	BAYELSA	8	191,843.32	829,304.37	1,025,147.67	75,357.94	75,357.94	1,100,505.61	6			
7	BENUE	23	243,154.91	0.00	248,224.75	206,103.79	201,458.80	449,683.55	7			
8	BORNO	27	269,380.79	0.00	274,997.44	223,766.95	218,723.88	493,721.33	8			
9	CROSS RIVER	18	218,026.73	0.00	222,572.64	144,255.51	141,004.40	363,577.04	9			
10	DELTA	25	220,146.16	1,493,100.39	1,717,836.65	184,842.74	180,676.91	1,898,513.56	10			
11	EBONYI	13	193,973.38	0.00	198,017.77	106,710.93	104,305.91	302,323.74	11			
12	EDO	18	202,733.27	139,777.76	346,738.07	141,429.72	138,242.25	484,980.36	12			
13	EKITI	16	193,863.92	0.00	197,906.03	112,300.32	109,769.35	307,675.42	13			
14	ENUGU	17	218,045.55	0.00	222,591.85	143,694.69	140,456.23	383,048.08	14			
15	GOMBE	11	204,223.60	0.00	208,481.71	98,459.70	96,240.70	304,722.41	15			
16	IMO	27	225,426.99	115,824.10	345,951.30	192,582.85	188,242.59	534,193.89	16			
17	JIGAWA	27	242,467.64	0.00	247,523.15	202,326.42	197,766.56	445,289.71	17			
18	KADUNA	23	284,079.04	0.00	290,002.15	227,538.22	222,407.22	512,409.38	18			
19	KANO	44	343,909.31	0.00	351,079.90	362,255.57	354,091.36	541,652.71	19			
20	KATSINA	34	266,519.93	0.00	272,076.93	275,911.33	269,575.78	705,171.26	20			
21	KEBBI	21	228,941.95	0.00	233,715.44	174,053.93	170,131.24	403,846.70	21			
22	KOGI	21	239,633.10	0.00	244,629.51	179,897.49	175,843.11	420,472.62	22			
23	KWARA	16	192,999.80	0.00	197,023.69	127,296.32	124,427.42	321,451.11	23			
24	LAGOS	20	290,453.72	0.00	296,509.75	216,848.79	211,981.64	508,471.39	24			
25	NASSARAWA	13	199,948.00	0.00	204,116.96	113,570.25	111,010.71	315,127.67	25			
26	NINGER	25	256,824.30	0.00	262,179.15	210,209.78	205,472.25	487,651.40	26			
27	OGUN	20	201,433.01	0.00	205,632.94	149,962.90	146,583.16	352,216.10	27			
28	ONDO	18	201,832.07	131,412.61	337,452.93	143,224.05	139,996.15	477,449.12	28			
29	OSUN	30	197,740.34	0.00	201,863.27	184,000.60	189,628.36	391,491.65	29			
30	OYO	33	243,181.77	0.00	248,252.17	244,716.62	239,201.41	487,453.57	30			
31	PLATEAU	17	226,410.24	0.00	231,130.95	153,404.53	149,947.23	381,078.18	31			
32	RIVERS	23	233,828.21	744,630.29	983,333.88	190,153.42	185,867.91	1,169,201.78	32			
33	SOKOTO	23	238,951.20	0.00	243,933.39	191,513.93	187,197.75	431,131.14	33			
34	TARABA	16	208,853.33	0.00	213,207.97	143,540.33	140,305.34	353,513.31	34			
35	YOBE	17	215,300.97	0.00	219,790.05	144,317.22	141,064.72	360,854.77	35			
36	ZAMFARA	14	215,759.50	0.00	220,258.14	130,400.26	127,461.41	347,119.54	36			
37	FCT-ABUJA	6	0.00	0.00	0.00	57,593.79	56,295.79	56,295.79	37			
38	FCT-ABUJA	6	0.00	307,702.35	307,702.35	0.00	0.00	307,702.35	38			
39	Federal Government	0	0.00	15,902,057.57	15,902,057.57	0.00	0.00	15,902,057.57	39			
40	ECOLOGICAL FUNDS DISTRIBU	0	0.00	0.00	-171,426.59	0.00	0.00	-28,571.10	40			
			16,209,759.92	16,209,759.92	16,038,333.33	0.00	142,855.49	16,181,188.82				
			29,029,418.03	29,029,418.03	29,029,418.03	6,336,668.46	6,336,668.46	35,368,086.48				



# OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

## ANNUAL DISTRIBUTION OF 3,535,802,189.07 FROM DOMESTIC EXCESS NAIRA ACCOUNT

FEDERATION ACCOUNT: December, 2021

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ENEFICIARY	EXCESSCRUDE REVENUE	TOTAL SHARE
1 .1Federal Government	0.6643%	1,620,514,716.09
2 State Governments	0.3370%	821,946,720.08
3 Local Governments	0.2598%	633,686,468.33
4 13% Derivation Share	0.1884%	459,654,284.58
<b>Grand Total</b>	<b>100.00%</b>	<b>3,535,802,189.07</b>

### NOMINAL FGNSHARE

### DISTRIBUTION OF FGN SHARE

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	.1Federal Government	48.5	1,491,931,733.68	1,491,931,733.68
2	1.46% Deriv. & Ecology FGN Share	1	30,761,479.04	30,761,479.04
3	FCI-ABUJA	1	30,761,479.04	30,761,479.04
4	0.72% STABILIZATION ACCOUNT	0.5	15,380,739.52	15,380,739.52
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	51,679,284.80	51,679,284.80
		52.68	1,620,514,716.09	1,620,514,716.09

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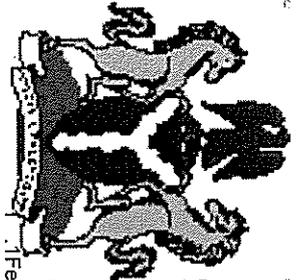
**NOMINAL DISTRIBUTION OF 3,535,802,189.07 FROM DOMESTIC EXCESS NAIRA ACCOUNT**

FEDERATION ACCOUNT: December, 2021

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1	2	3	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS			9	SNO
			4	5	6	7	8			
S/NO	STATES	NO OF LGGOV TS	GROSS ALLOCATION	TOTAL DERIVATION OIL AND GAS	TOTAL NET 4+5	LGCS GROSS ALLOCATION	LGCS NET ALLOCATION	TOTAL PAID 6 + 8		
1	ABIA	17	20,296,605.92	5,951,042.96	27,078,216.52	13,152,903.51	12,571,120.26	39,649,336.78	1	
2	ADAMAWA	21	21,582,098.37	0.00	22,475,679.51	16,590,500.02	15,856,663.96	38,332,343.47	2	
3	AKWA IBOM	31	21,792,752.04	108,366,579.99	131,081,124.22	22,097,571.13	21,120,144.61	152,201,268.84	3	
4	ANAMBRA	21	21,551,648.11	0.00	22,433,673.97	16,680,156.85	15,942,355.05	38,375,629.02	4	
5	BAUCHI	20	25,927,354.74	0.00	26,988,341.10	18,935,278.81	18,097,727.78	45,086,068.87	5	
6	BAYELSA	8	19,178,873.12	82,905,837.50	102,870,538.96	7,707,351.57	7,366,437.64	110,236,976.60	6	
7	BENUE	23	24,308,571.12	0.00	25,303,314.41	20,604,513.94	19,693,123.76	44,996,443.20	7	
8	BORNO	27	26,930,413.04	0.00	28,032,446.05	22,370,327.46	21,380,836.36	49,413,282.35	8	
9	CROSS RIVER	18	21,798,468.61	0.00	22,688,412.89	14,421,445.54	13,783,551.75	36,471,964.64	9	
10	DELTA	25	22,008,351.41	149,267,560.11	172,176,516.36	18,479,014.11	17,661,644.71	189,838,161.07	10	
11	EBONYI	13	19,391,817.68	0.00	20,185,360.03	10,668,065.99	10,196,183.27	30,381,543.30	11	
12	EDO	18	20,267,557.39	0.00	35,070,794.03	11,226,836.61	13,513,548.72	48,584,283.40	12	
13	EKITI	16	19,380,874.99	0.00	20,173,969.55	14,365,380.29	13,729,966.41	30,904,217.29	13	
14	ENUGU	17	21,798,349.79	0.00	22,690,371.05	14,365,380.29	13,729,966.41	36,420,337.46	14	
15	GOMBE	11	20,416,548.60	0.00	21,252,024.48	9,843,168.61	9,407,782.57	53,438,828.60	15	
16	IMO	27	22,536,284.33	11,579,114.43	35,037,617.41	19,252,805.15	18,401,209.15	44,563,998.86	16	
17	JIGAWA	27	24,239,864.36	0.00	29,521,796.07	20,226,884.52	19,332,202.79	51,302,876.42	17	
18	KADUNA	23	28,399,820.45	0.00	29,561,983.82	22,747,046.93	21,740,892.60	70,401,436.88	18	
19	KANO	44	34,381,144.40	0.00	35,788,072.54	36,215,248.26	34,613,364.34	84,811,240.69	19	
20	KATSINA	34	26,644,408.42	0.00	27,734,737.69	27,571,284.94	26,351,743.44	54,086,481.13	20	
21	KEBBI	21	22,887,679.77	0.00	23,824,278.05	17,400,440.27	16,630,778.66	40,455,056.74	21	
22	KOGI	21	23,956,491.14	0.00	24,936,826.79	17,984,629.58	17,189,127.95	42,125,954.74	22	
23	KWARA	16	19,294,467.56	0.00	20,084,026.19	12,728,009.22	12,163,108.50	32,247,134.69	23	
24	LAGOS	20	29,037,106.85	0.00	30,225,348.94	21,678,708.20	20,719,808.96	50,945,157.90	24	
25	MASSARAWA	13	19,989,109.85	0.00	20,807,094.29	11,353,793.61	10,851,589.14	31,658,683.44	25	
26	NIGER	25	25,675,121.61	0.00	26,725,786.21	21,014,996.18	20,085,454.45	46,811,240.69	26	
27	OGUN	20	20,137,569.01	0.00	20,961,628.62	14,992,022.29	14,328,890.58	35,290,519.20	27	
28	ONDO	18	20,177,463.79	13,137,521.73	34,140,677.69	14,318,329.60	13,684,996.87	47,825,674.66	28	
29	OSUN	30	19,768,407.34	0.00	20,577,360.30	19,394,539.45	18,536,674.26	39,114,034.56	29	
30	OYO	33	24,311,266.93	0.00	25,306,110.13	24,464,698.28	23,382,568.27	48,686,678.40	30	
31	PLATEAU	17	22,634,581.35	0.00	23,580,822.47	15,336,087.89	14,657,737.37	38,218,559.83	31	
32	RIVERS	23	23,376,186.67	74,441,839.51	98,774,594.08	19,009,931.13	18,299,073.73	116,943,672.13	32	
33	SOKOTO	23	23,888,320.18	0.00	24,865,866.17	19,145,942.93	18,299,073.73	43,164,939.90	33	
34	TARABA	16	20,879,389.91	0.00	21,733,805.95	14,349,948.28	13,715,216.96	35,449,022.93	34	
35	YOBE	17	21,523,970.72	0.00	22,404,763.98	14,427,615.40	13,789,448.71	36,194,212.66	35	
36	ZAMFARA	14	21,569,810.50	0.00	22,452,479.59	13,036,314.97	12,459,688.71	34,912,168.35	36	
37	FCT ABUJA	6	1,281,601,004.66	459,654,284.59	1,315,236,300.79	633,686,468.33	605,657,054.88	1,920,893,355.67	37	
38	FCT ABUJA	6	0.00	30,761,479.04	30,761,479.04	0.00	0.00	30,761,479.04	38	
39	Federal Government	0	0.00	1,589,753,237.04	1,589,753,237.04	0.00	0.00	1,589,753,237.04	39	
40	ECOLOGICAL FUNDS DISTRIBU	0	0.00	0.00	-33,635,296.13	0.00	0.00	-5,605,882.65	40	
			1,620,514,716.09	1,620,514,716.09	1,586,879,419.96	633,686,468.33	28,029,413.44	1,614,908,833.40		
			2,902,115,720.75	2,080,169,000.68	2,902,115,720.75	633,686,468.33	633,686,468.32	3,535,802,189.07		

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# OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

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

FEDERATION ACCOUNT: December 2021

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BENEFICIARY	AUGMENTATION REVENUE	TOTAL SHARE
1. Federal Government	0.0128%	31,160,917.04
2 State Governments	0.0065%	15,805,233.55
3 Local Governments	0.0060%	12,185,172.57
4 13% Derivation Share	0.0036%	8,838,703.46
<b>Grand Total</b>	<b>100.00%</b>	<b>67,990,026.62</b>

### 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

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**NOMINAL DISTRIBUTION OF =N= 67,990,026.62 FROM OIL EXCESS REVENUE ACCOUNT**  
**FEDERATION ACCOUNT : December, 2021**

1	2	3	4	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS			9	SNO
				5	6	7	8	6 + 8			
S/NO	STATES	NO OF L/GOV TS	GROSS ALLOCATION	TOTAL DERIVATION OIL AND GAS	TOTAL NET 4+5 LESS ECOLOGY	LGCS GROSS ALLOCATION	LGCS NET ALLOCATION LESS ECOLOGY	TOTAL PAID 6 + 8			
1	ABIA	17	390,283.93	114,432.75	504,716.68	252,917.50	252,917.50	757,634.18	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	419,053.38	2,084,360.48	2,503,413.84	424,914.73	424,914.73	2,928,328.58	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	364,108.94	364,108.94	862,664.68	5		
6	BAYELSA	8	368,991.02	1,584,217.60	1,963,008.62	148,204.85	148,204.85	2,111,213.47	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	2,870,269.37	3,293,468.49	355,333.41	355,333.41	3,648,801.91	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	268,702.51	658,427.87	271,878.16	271,878.16	930,306.02	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	392,580.31	0.00	392,580.31	189,274.53	189,274.53	581,864.84	15		
16	IMO	27	433,350.76	222,655.07	656,005.84	370,212.66	370,212.66	1,026,218.50	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	686,383.89	686,383.89	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	252,621.73	640,614.67	372,938.07	372,938.07	915,542.18	28		
29	OSUN	30	380,127.19	0.00	380,127.19	275,327.51	275,327.51	653,065.26	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	1,431,443.95	1,880,944.83	365,542.43	365,542.43	2,246,487.26	32		
33	SOKOTO	23	459,349.09	0.00	459,349.09	368,157.80	368,157.80	827,505.90	33		
34	TARABA	16	401,490.30	0.00	401,490.30	275,935.51	275,935.51	677,425.81	34		
35	YOBE	17	413,884.96	0.00	413,884.96	277,428.97	277,428.97	691,313.93	35		
36	ZAMFARA	14	414,766.41	0.00	414,766.41	250,675.62	250,675.62	665,442.03	36		
37	FCT-ABUJA	6	0.00	0.00	0.00	110,715.72	110,715.72	110,715.72	37		
			774	24,643,937.01	8,838,703.46	24,643,937.01	12,185,172.57	12,185,172.57	36,829,109.58		
38	FCT-ABUJA	6	0.00	0.00	591,513.23	591,513.23	0.00	591,513.23	38		
39	Federal Government	0	0.00	30,569,403.81	30,569,403.81	0.00	0.00	30,569,403.81	39		
			6	31,160,917.04	31,160,917.04	31,160,917.04	0.00	31,160,917.04			
				55,804,854.05	39,999,620.50	55,804,854.05	12,185,172.57	12,185,172.57	67,990,026.62		



# OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

## NOMINAL DISTRIBUTION OF 180,000,000.00 FROM NON-OIL EXCESS REVENUE ACCOUNT

FEDERATION ACCOUNT: December, 2021

PAGE 70 *66*

BENEFICIARY		EXCESSCRUDE REVENUE	TOTAL SHARE
1	.1 Federal Government	52.6800%	94,824,000,000.00
2	State Governments	26.7200%	48,096,000,000.00
3	Local Governments	20.6000%	37,080,000,000.00
4	13% Derivation Share	0.0000%	0.00
<b>Grand Total</b>		<b>100.00%</b>	<b>180,000,000,000.00</b>

### NOMINAL FGNSHARE

### DISTRIBUTION OF FGN SHARE

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL
1	.1 Federal Government	48.5	87,300,000,000.00	87,300,000,000.00
2	1.46% Deriv. & Ecology FGN Share	1	1,800,000,000.00	1,800,000,000.00
3	FCI-ABUJA	1	1,800,000,000.00	1,800,000,000.00
4	0.72% STABILIZATION ACCOUNT	0.5	900,000,000.00	900,000,000.00
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	3,024,000,000.00	3,024,000,000.00
			<b>94,824,000,000.00</b>	<b>94,824,000,000.00</b>

**NOMINAL DISTRIBUTION OF =N= 180,000,000,000.00 FROM NON OIL EXCESS ACCOUNT TO  
THREE TIERS OF GOVT FOR THE MONTH OF JANUARY 2022 FEDERATION ACCOUNT:**

December 2021								
STATE GOVERNMENTS					LOCAL GOVERNMENT COUNCILS			
1	2	3	4	5	6	7	8	9
i/NO	STATES	NO OF L/GO VTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MIN REVENUE LESS ECOLOGY	LGCs GROSS STATUTORY REVENUE	LGCs NET STATUTORY LESS ECOLOGY	TOTAL PAID (5+7)	SNO
1	ABIA	17	1,187,650,652.50	1,187,650,652.50	769,638,751.02	769,638,751.02	1,957,289,403.52	1
2	ADAMAWA	21	1,263,456,058.27	1,263,456,058.27	970,788,823.25	970,788,823.25	2,234,244,881.53	2
3	AKWA IBOM	31	1,275,197,256.13	1,275,197,256.13	1,293,033,666.35	1,293,033,666.35	2,568,230,922.48	3
4	ANAMBRA	21	1,261,089,122.09	1,261,089,122.09	976,035,068.98	976,035,068.98	2,237,124,191.07	4
5	BAUCHI	20	1,517,132,465.32	1,517,132,465.32	1,107,992,948.46	1,107,992,948.46	2,625,125,413.78	5
6	BAYELSA	8	1,122,246,806.37	1,122,246,806.37	450,993,686.26	450,993,686.26	1,573,240,492.63	6
7	BENUE	23	1,422,409,759.80	1,422,409,759.80	1,205,667,810.59	1,205,667,810.59	2,628,077,570.39	7
8	BORNO	27	1,575,826,162.60	1,575,826,162.60	1,308,993,932.47	1,308,993,932.47	2,884,820,095.07	8
9	CROSS RIVER	18	1,275,414,730.01	1,275,414,730.01	843,867,160.32	843,867,160.32	2,119,281,890.33	9
10	DELTA	25	1,287,812,997.61	1,287,812,997.61	1,081,294,736.86	1,081,294,736.86	2,369,107,734.46	10
11	EBONYI	13	1,134,707,202.35	1,134,707,202.35	624,238,540.19	624,238,540.19	1,758,945,742.54	11
12	EDO	18	1,185,950,885.31	1,185,950,885.31	827,336,827.81	827,336,827.81	2,013,287,713.11	12
13	EKITI	16	1,134,066,893.69	1,134,066,893.69	656,935,444.11	656,935,444.11	1,791,002,337.80	13
14	ENUGU	17	1,275,524,806.91	1,275,524,806.91	840,586,517.07	840,586,517.07	2,116,111,323.98	14
15	GOMBE	11	1,194,669,067.31	1,194,669,067.31	575,970,468.58	575,970,468.58	1,770,639,535.89	15
16	IMO	27	1,318,704,856.09	1,318,704,856.09	1,126,572,919.78	1,126,572,919.78	2,445,277,775.87	16
17	JIGAWA	27	1,418,389,401.34	1,418,389,401.34	1,183,570,922.66	1,183,570,922.66	2,601,960,323.99	17
18	KADUNA	23	1,661,808,157.16	1,661,808,157.16	1,331,037,574.90	1,331,037,574.90	2,992,845,732.06	18
19	KANO	44	2,011,803,783.14	2,011,803,783.14	2,119,125,896.79	2,119,125,896.79	4,130,929,679.93	19
20	KATSINA	34	1,559,090,676.10	1,559,090,676.10	1,613,326,615.78	1,613,326,615.78	3,172,417,291.88	20
21	KEBBI	21	1,339,266,669.15	1,339,266,669.15	1,018,182,267.64	1,018,182,267.64	2,357,448,936.79	21
22	KOGI	21	1,401,807,890.84	1,401,807,890.84	1,052,365,953.95	1,052,365,953.95	2,454,173,844.79	22
23	KWARA	16	1,129,010,785.19	1,129,010,785.19	744,659,142.41	744,659,142.41	1,873,669,927.60	23
24	LAGOS	20	1,699,098,806.45	1,699,098,806.45	1,268,524,010.54	1,268,524,010.54	2,967,622,816.99	24
25	NASSARAWA	13	1,169,657,599.43	1,169,657,599.43	664,364,300.29	664,364,300.29	1,834,021,899.71	25
26	NIGER	25	1,502,373,108.61	1,502,373,108.61	1,229,687,072.67	1,229,687,072.67	2,732,060,181.28	26
27	OGUN	20	1,178,344,648.48	1,178,344,648.48	877,254,311.54	877,254,311.54	2,055,598,960.03	27
28	ONDO	18	1,180,679,081.20	1,180,679,081.20	837,833,357.75	837,833,357.75	2,018,512,438.95	28
29	OSUN	30	1,156,743,248.90	1,156,743,248.90	1,134,866,466.20	1,134,866,466.20	2,291,609,715.10	29
30	OYO	33	1,422,566,919.14	1,422,566,919.14	1,431,545,499.91	1,431,545,499.91	2,854,112,419.05	30
31	PLATEAU	17	1,324,456,680.83	1,324,456,680.83	897,387,221.46	897,387,221.46	2,221,843,902.29	31
32	RIVERS	23	1,367,850,353.89	1,367,850,353.89	1,112,361,209.37	1,112,361,209.37	2,480,211,563.25	32
33	SOKOTO	23	1,397,818,884.50	1,397,818,884.50	1,120,319,904.58	1,120,319,904.58	2,518,138,789.08	33
34	TARABA	16	1,221,752,107.20	1,221,752,107.20	839,683,516.58	839,683,516.58	2,061,435,623.78	34
35	YOBE	17	1,259,469,586.83	1,259,469,586.83	844,228,188.26	844,228,188.26	2,103,697,775.09	35
36	ZAMFARA	14	1,262,151,889.29	1,262,151,889.29	762,816,603.17	762,816,603.17	2,024,968,492.46	36
37	FCT-ABUJA	6	0.00	0.00	336,912,661.46	336,912,661.46	336,912,661.46	37
		774	48,096,000,000.00	48,096,000,000.00	37,080,000,000.00	37,080,000,000.00	85,176,000,000.00	
38	FCT-ABUJA	6	1,800,000,000.00	1,800,000,000.00	0.00	0.00	1,800,000,000.00	38
39	Federal Government	0	93,024,000,000.00	93,024,000,000.00	0.00	0.00	93,024,000,000.00	39
		6	94,824,000,000.00	94,824,000,000.00	0.00	0.00	94,824,000,000.00	
			142,920,000,000.00	142,920,000,000.00	37,080,000,000.00	37,080,000,000.00	180,000,000,000.00	
								0.00
<b>TOTAL FUNDS!!: 180,000,000,000.00</b>								

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