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DISTRIBUTION OF FGN SHARE OF STATUTORY REVENUE

<u>SN</u>	<u>BENEFICIARY</u>	<u>RATE</u>	<u>FGNSHARE</u>	<u>DEDUCTIONS</u>	<u>NET</u>
1	.1Federal Government	48.5	188,777,291,000.32	-88,438,755,877.95	100,338,535,122.37
2	1.46% Deriv. & Ecology FGN Share	1	3,892,315,278.36	0.00	3,892,315,278.36
3	FCT-ABUJA	1	3,892,315,278.36	-49,928,018.60	3,842,387,259.76
4	0.72% STABILIZATION ACCOUNT	0.5	1,946,157,639.18	0.00	1,946,157,639.18
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	6,539,089,667.64	0.00	6,539,089,667.64
		52.68	205,047,168,863.85	-88,488,683,896.55	116,558,484,967.30

DISTRIBUTION OF ADDITIONAL REVENUES (NET) FOR THE MONTH

<u>BENEFICIARY</u>	<u>TOTAL</u>				
	0.00	0.00	0.00	0.00	0.00

Distribution of Value Added Tax (VAT)

		<u>Jan 2021</u>	<u>Dec 2020</u>	<u>INCREASE/DECREASE</u>
1 .1 Federal Government	15%	21,950,507,936.73	23,904,425,566.42	-1,953,917,629.69
2 State Governments	50%	73,168,359,789.09	79,681,418,554.73	-6,513,058,765.64
3 Local Governments	35%	51,217,851,852.36	55,776,992,988.31	-4,559,141,135.94
	100%	146,336,719,578.18	159,362,837,109.45	-13,026,117,531.27
1 FIRS -VAT Cost of Collections	0%	5,625,426,263.84	6,169,690,121.92	-544,263,858.08
2 NCS -IMPORT VAT Cost of Collections	0%	668,626,191.14	684,625,452.68	-15,999,261.54
	0%	6,294,052,454.98	6,854,315,574.60	-560,263,119.62
1 ALLOCATION TO NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0%	4,720,539,341.23	5,140,736,680.95	-420,197,339.72
	0%	4,720,539,341.23	5,140,736,680.95	-420,197,339.72
		157,351,311,374.39	171,357,889,365.00	-14,006,577,990.61

Distribution of FGN Value Added Tax (VAT)

		<u>Jan 2021</u>	<u>Dec 2020</u>	<u>INCREASE/DECREASE</u>
DESCRIPTION				
.1 Federal Government	14	20,487,140,740.95	22,310,797,195.32	-1,823,656,454.38
FCT-ABUJA	1	1,463,367,195.78	1,593,628,371.09	-130,261,175.31
	15.00	21,950,507,936.73	23,904,425,566.42	-1,953,917,629.69

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION



FEDERATION ACCOUNT INCOME DISTRIBUTION FOR THE YEAR 2021 STATUTORY REVENUE

MONTH	FED ACCT 2	AUGMENTATION 3	TOTAL ACTUAL 4= 2+3	BUDGET 5	BUDGET VARIANCE 6= 4-5	EXCHANGE GAIN DIFF	OTHER REVENUE SHARED
01 January	409,330,412,743.59	N6,897,245,697.88	416,227,658,441.47	643,160,000,000.00	-226,932,341,558.53	3,831,803,165.49	0.00
02 February	437,241,498,156.39	N0.00	437,241,498,156.39	643,160,000,000.00	-205,918,501,843.61	0.00	0.00
	846,571,910,899.98	N6,897,245,697.88	853,469,156,597.86	1,286,320,000,000.00	-432,850,843,402.14	3,831,803,165.49	0.00

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TRANSFER TO EXCESS CRUDE, PPT AND ROYALTY ACCOUNT FOR THE MONTH: JANUARY, 2021

S/NO	DATE	DESCRIPTION	FOREIGN EXCESS CRUDE US\$	EXCESS PPT & ROYALTY US\$	TOTAL US\$	CUMM BALANCE US\$
1	1-Jan-21	Balance b/f	64,428,735.64	7,981,838.52	72,410,574.16	72,410,574.16
2	17-Feb-21	Accrued Interest on Funds - December, 2020	38.75	584.97	623.72	72,411,197.88
3	17-Feb-21	Accrued Interest on Funds - January, 2021	38.75	584.97	623.72	72,411,821.60
Total			64,428,813.14	7,983,008.46	72,411,821.60	
				Check1	-	
				Check2	-	

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Domestic Excess Crude Oil Proceeds: December, 2020

S/n	Date	Description	Receipt =N=	Payment =N=	Cumm Balance =N=
1	01/01/2021	Balance b/f	2,241,199,607.07	-	2,241,199,607.07
2	19/01/2021	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (38/116)	69,464,593.00		2,310,664,200.07
3	19/01/2021	Comprehensive Reconciliation November, 2005 - June, 2010 - Bayelsa state Refund (38/116)	30,120,221.00		2,340,784,421.07
4	17/02/2021	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (39/116)	69,464,593.00		2,410,249,014.07
5	17/02/2021	Comprehensive Reconciliation November, 2005 - June, 2010 - Bayelsa state Refund (39/116)	30,120,221.00		2,440,369,235.07
		Total	2,440,369,235.07		
			Check!		

Note that the sum of =N=28, 700,000,000.00 was borrowed to make payments to States upon the resolution of London Club Debts buy back and Exit

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Exchange Difference JANUARY, 2021
DETAILS

S/n	DATE	REF. NO.		Receipt =N=	Payment =N=	Cumm Balance =N=
1	01/01/2021		Balance b/f			
2	18/01/2021	FD/FA/202/Vol. 3	Exchange Gain Difference in December, 2020	3,831,803,165.49		3,831,803,165.49
3	18/01/2021	FD/FA/202/Vol. 3	Distribution of =N=3,831,803,165.49 to the three tiers of Government being exchange gain for December, 2020		3,831,803,165.49	
			Total	3,831,803,165.49	3,831,803,165.49	

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Non- Oil Excess Revenue Account for JANUARY, 2021

DETAILS					
S/n	DATE	REF. NO.	Receipt =N=	Payment =N=	Cumm Balance =N=
1	01/01/2021				
			Balance b/f		
			Total		

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Note that the sum of =N=48,438,019,698.18 was borrowed to make payments to States upon the resolution of London Club Debt buy back Exit.

Oil Excess Revenue Account JANUARY, 2021

S/n	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Cumm Balance =N=
1	01/01/2021		Balance b/f	67,990,026.62	-	67,990,026.62
			Total	67,990,026.62	-	

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Note that the sum of =N=2,834,278,720.30 was borrowed to make payments to States upon the resolution of London Club Debts buy back and Exit.

Amount Withheld by NNPC January, 2021

S/n	Date	DETAILS	Crude cost =N=	Amount Paid into Federation Account =N=	Certified Subsidy Claims =N=	Amount Withheld =N=	Cumulative =N=
1	17/05/2012	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2012	240,854,084,675.79	134,071,903,417.70		106,782,181,258.09	106,782,181,258.09
2	18/06/2012	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2012	294,378,966,017.79	126,152,568,750.00		168,226,397,267.79	275,008,578,525.88
3	18/07/2012	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2012	274,065,548,351.00	95,486,034,951.00		178,579,513,401.86	453,588,091,927.74
4	14/08/2012	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2012	234,574,767,564.43	137,132,568,750.00		97,442,198,814.43	551,030,290,742.17
5	17/08/2012	Part Refund by NNPC		143,069,400,000.00		(143,069,400,000.00)	407,960,890,742.17
6	13/09/2012	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2012	191,920,421,477.18	112,714,568,750.00		79,205,852,727.18	487,166,743,469.35
7	11/10/2012	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2012	152,715,267,463.49	111,434,568,750.00		41,280,698,713.49	528,447,442,182.84
8	12/11/2012	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2012	220,095,961,093.46	113,232,568,750.00		106,863,392,343.46	635,310,834,526.30
9	10/12/2012	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2012	236,159,576,323.59	97,087,568,750.00		139,072,006,573.59	774,382,841,099.89
10	14/01/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2012	274,043,362,129.93	112,398,568,750.00		161,644,793,379.93	936,027,634,479.82
11	13/02/2013	Part Refund by NNPC from Domestic Crude Oil Cost for the month of August, 2012		6,000,000,000.00		(6,000,000,000.00)	930,027,634,479.82
12	13/02/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2012	203,477,717,504.12	112,535,608,750.00		90,942,108,754.12	1,020,989,743,233.94
13	12/03/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2012	181,708,957,582.95	109,332,568,750.00		72,376,388,832.95	1,093,346,132,066.89
14	10/04/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2012	307,669,348,918.75	127,192,568,750.00		180,476,780,168.75	1,273,822,912,235.64
15	14/05/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2013	348,355,376,739.41	182,383,368,750.00		165,972,007,989.41	1,439,794,920,225.05
16	12/06/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2013	177,916,557,507.04	112,382,568,750.00		65,533,988,757.04	1,505,328,908,982.09
17	11/07/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2013	267,847,550,771.72	112,382,568,750.00		155,464,982,021.72	1,660,793,891,003.81
18	12/08/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2013	160,891,660,856.39	105,193,568,750.00		55,698,092,106.39	1,716,491,983,110.20
19	11/09/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2013	188,987,748,781.25	116,382,568,750.00		72,605,181,031.25	1,789,097,164,141.45
20	27/09/2013	Part Refund by NNPC		75,000,000,000.00		(75,000,000,000.00)	1,714,097,164,141.45
21	09/10/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2013	220,390,148,988.79	122,382,568,750.00		98,007,580,238.79	1,812,104,744,378.24
22	12/11/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2013	193,766,033,063.15	112,382,568,750.00		81,383,464,313.15	1,893,488,208,691.39
23	12/12/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2013	202,780,332,241.96	142,002,528,750.00		60,777,803,491.96	1,954,266,012,183.35
24	13/01/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2013	203,448,297,554.66	122,382,568,750.00		81,065,728,804.66	2,035,331,740,988.01
25	12/02/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2013	209,364,356,941.65	124,702,568,750.00		84,661,788,191.65	2,119,993,529,179.66
26	12/03/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2013	220,300,887,004.57	125,433,568,898.00		94,867,018,306.57	2,214,860,547,486.23
27	14/04/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2013	236,099,030,944.29	123,697,568,750.00		112,401,462,194.29	2,327,262,009,680.52
28	13/05/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2014	192,784,136,075.79	115,420,040,620.00		77,364,095,455.79	2,404,626,105,136.31
29	16/06/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2014	249,687,818,131.92	123,230,500,000.00		126,457,318,131.92	2,531,083,423,268.23
30	14/07/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2014	190,885,255,501.98	124,769,978,760.00		66,115,276,741.98	2,597,198,700,010.21
31	15/08/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2014	177,428,791,038.15	91,519,978,885.00		85,908,812,153.15	2,683,107,512,163.36
32	15/09/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2014	260,899,559,297.90	92,905,186,706.00		167,994,372,591.90	2,851,101,884,755.26
33	14/10/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2014	205,454,825,151.10	30,000,650,000.00		(30,000,650,000.00)	2,957,936,731,456.36
34	21/10/2014	Part refund by NNPC from Sales of Domestic Crude Cost in June, 2014		30,000,650,000.00			2,927,936,081,456.36
35	14/11/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2014	146,625,743,354.40	110,394,106,451.61		36,231,636,902.79	2,964,167,718,359.15
36	15/12/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2014	248,475,900,644.93	88,469,606,451.61		160,006,294,193.32	3,124,174,012,552.47
37	24/12/2014	Part refund by NNPC from Sales of Domestic Crude Cost in August, 2014		55,601,250,000.00		(55,601,250,000.00)	3,068,572,762,552.47
38	14/01/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2014	298,384,510,690.52	132,379,606,451.61		166,004,904,238.91	3,234,577,666,791.38
39	17/02/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2014	193,396,589,831.32	125,839,605,234.61		67,556,984,596.71	3,302,134,651,388.09
40	23/02/2015	Part refund Payable by NNPC from Sales of Domestic Crude Cost in October, 2014		4,418,649,542.00		(4,418,649,542.00)	3,297,716,001,846.09
41	17/03/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2014	140,359,919,640.92	72,127,787,317.01		68,232,132,523.91	3,365,948,134,370.00
42	15/04/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2014	130,786,721,631.42	84,619,606,451.61		46,167,115,179.81	3,412,115,249,549.81
43	21/04/2015	Part refund Payable by NNPC from Sales of Domestic Crude Cost in Dec., 2014		9,489,725,440.00		(9,489,725,440.00)	3,402,625,524,109.81
44	13/05/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2015	107,447,511,535.89	81,021,606,451.61		26,425,905,084.28	3,429,051,429,194.09
45	12/06/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2015	161,316,709,513.75	95,693,106,451.61		65,623,603,062.14	3,494,675,032,256.23
46	22/07/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2015	149,222,813,260.86	93,539,606,451.61		55,683,206,809.25	3,550,358,239,065.48
47	20/08/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2015	129,233,855,135.39	68,983,606,451.61		60,250,248,683.78	3,610,608,487,749.26
48	16/09/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2015	152,353,935,609.76	67,339,606,451.61		85,014,329,158.15	3,695,622,816,907.41
49	26/10/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2015	132,525,859,853.83	64,521,911,665.83		68,003,948,188.00	3,763,626,765,095.41
50	24/11/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2015	157,782,872,916.76	78,418,991,743.17		79,363,881,173.59	3,842,990,646,269.00

Amount Withheld by NNPC January, 2021

S/n	Date	DETAILS	Crude cost =N=	Amount Paid into Federation Account =N=	Certified Subsidy Claims =N=	Amount Withheld =N=	Cummulative =N=
51	18/12/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2015	95,983,816,906.15	60,019,423,319.42	-	35,964,393,586.73	3,878,955,039,855.73
52	22/01/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2015	126,329,013,387.64	81,507,573,993.61	-	44,821,439,394.03	3,923,776,479,249.76
53	19/02/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2015	112,278,942,793.37	85,077,843,431.61	-	27,201,099,361.76	3,950,977,578,611.52
54	18/03/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2015	93,341,700,092.84	75,669,493,241.61	-	17,672,206,851.23	3,968,649,785,462.75
55	19/04/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2016	87,043,513,817.17	67,009,042,386.07	-	20,034,471,431.10	3,988,684,256,893.85
56	20/05/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2016	62,861,752,684.08	52,557,101,458.95	-	10,304,651,225.13	3,998,988,908,118.98
57	20/06/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2016	66,313,927,244.43	63,547,266,204.54	-	2,766,661,039.89	4,007,755,569,158.87
58	20/07/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2016	107,622,651,185.95	102,677,598,055.17	-	4,945,053,130.78	4,016,700,632,289.65
59	23/08/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2016	107,359,013,058.86	90,815,444,662.93	-	16,553,568,395.93	4,023,254,200,685.58
60	20/09/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2016	104,637,752,245.66	88,011,699,935.49	-	16,626,052,310.17	4,039,880,252,995.75
61	19/10/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2016	84,783,506,205.75	73,603,750,476.38	-	11,179,755,729.37	4,051,060,008,725.12
62	22/11/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2016	114,173,876,974.85	101,440,041,480.73	-	12,733,835,494.12	4,063,793,844,219.24
63	14/12/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2016	131,392,706,171.70	118,628,215,639.19	-	12,764,480,532.51	4,076,548,334,751.75
64	19/01/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2016	60,797,613,788.86	60,797,613,788.86	-	-	4,076,548,334,751.75
65	20/02/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2016	180,622,099,676.12	131,017,097,436.93	-	49,605,002,239.19	4,126,153,336,990.94
66	17/03/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2016	191,476,032,524.39	167,805,923,221.55	-	23,670,109,302.84	4,149,823,446,293.78
67	22/04/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2017	154,937,684,089.52	132,495,629,388.66	-	22,442,054,700.86	4,172,265,500,994.64
68	22/05/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2017	151,392,933,124.66	139,864,134,235.97	-	11,528,796,888.69	4,183,794,299,883.33
69	20/06/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2017	94,913,022,316.35	73,932,647,393.07	-	20,980,374,923.28	4,204,774,674,806.61
70	21/07/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2017	172,515,740,414.30	145,583,154,592.31	-	26,932,585,821.99	4,231,707,260,628.60
71	21/08/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2017	164,767,968,118.20	140,274,040,012.47	-	24,493,928,105.73	4,256,201,188,734.33
72	27/09/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2017	134,956,668,418.18	115,206,635,321.15	-	19,750,033,497.18	4,275,951,682,231.51
73	23/10/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2017	106,577,722,515.82	88,354,855,532.60	-	18,222,866,983.22	4,294,174,549,214.73
74	22/11/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2017	153,010,014,390.92	127,926,248,910.75	-	25,083,765,480.17	4,319,258,314,704.90
75	14/12/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2017	112,740,544,868.90	89,106,972,512.89	-	23,633,572,358.01	4,342,891,887,062.91
76	23/01/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2017	161,645,129,794.32	108,983,340,934.18	-	52,661,788,900.14	4,395,573,785,963.05
77	21/02/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2017	112,409,088,619.12	39,103,438,453.10	-	73,305,648,166.02	4,468,879,954,129.07
78	28/03/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2017	194,337,066,757.10	150,566,380,573.57	-	43,770,686,183.53	4,512,650,640,312.60
79	24/04/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2018	179,559,260,729.25	86,990,840,817.99	-	92,568,409,911.26	4,605,219,050,223.86
80	22/05/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2018	-	-	4,026,369,698,361.67	-	687,303,606,528.64
81	20/06/2018	Certified Subsidy Claims by PPPRA from January, 2010 - December, 2015	-	-	-	-	-
82	28/06/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2018	275,323,357,066.42	173,709,826,755.66	-	101,613,530,310.76	7,722,422,019,033.95
83	28/07/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2018	278,851,925,236.14	195,347,043,041.59	-	83,504,882,194.55	7,805,926,901,228.50
84	28/08/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2018	135,412,993,796.10	76,469,837,642.84	-	58,943,156,153.46	7,864,870,057,381.96
85	25/09/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2018	144,984,006,558.06	75,091,885,309.53	-	69,892,121,348.43	7,934,762,178,730.39
86	24/10/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2018	184,885,819,597.74	93,683,903,736.18	-	91,201,916,234.56	8,026,054,114,964.95
87	24/11/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2018	181,284,729,341.74	109,857,787,089.60	-	71,426,942,252.14	8,097,481,057,217.09
88	18/12/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2018	172,630,900,400.40	86,770,962,812.74	-	85,859,937,587.66	8,183,340,994,804.75
89	24/01/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2018	165,220,672,955.34	100,514,846,390.97	-	64,705,826,464.37	8,248,046,821,269.12
90	28/02/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2018	205,544,848,359.55	148,440,464,386.67	-	57,104,383,973.28	8,305,130,795,242.40
91	26/03/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2018	181,567,180,683.76	167,287,398,485.06	-	14,299,782,198.70	8,319,410,577,441.10
92	25/04/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2018	189,464,261,286.31	169,363,265,729.80	-	20,100,995,556.51	8,339,510,577,997.61
93	20/05/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2019	155,130,900,659.37	63,575,797,752.26	-	91,555,102,907.11	8,430,612,680,804.72
94	25/06/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2019	142,400,804,681.18	27,082,181,731.09	-	115,318,622,950.09	8,545,931,303,754.81
95	24/07/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2019	120,211,046,286.77	88,030,213,678.71	-	62,180,832,588.06	8,608,112,136,342.77
96	21/08/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2019	213,314,438,751.62	103,108,903,155.60	-	110,205,535,596.02	8,718,317,671,938.79
97	18/09/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2019	170,267,263,400.08	112,144,466,766.84	-	58,122,796,613.24	8,776,440,388,552.03
98	16/10/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2019	223,541,834,363.51	179,136,354,740.64	-	44,405,479,622.87	8,820,919,868,174.90
99	18/11/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2019	155,674,143,733.55	121,393,670,514.50	-	34,280,473,219.05	8,855,200,387,393.95
100	16/12/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2019	212,060,191,251.23C	176,169,676,891.93	-	35,890,514,359.94	8,891,090,901,753.89

Amount Withheld by NNPC January, 2021

S/n	Date	DETAILS	Amount Withheld by NNPC January, 2021		Certified Subsidy Claims =N=	Amount Withheld =N=	Cumulative =N=
			Crude cost =N=	Amount Paid into Federation Account =N=			
101	15/01/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2019	206,689,605,688.55	170,675,544,792.02		36,014,060,876.53	1,983,930,389,535.97
102	15/02/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2019	184,491,641,934.49	133,995,380,877.12		50,496,261,057.37	2,034,426,660,593.34
103	17/03/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2019	171,542,289,396.33	142,295,419,667.76		29,246,849,728.57	2,063,673,510,321.91
104	20/04/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2019	190,350,757,121.60	144,614,473,001.58		45,736,284,120.02	2,109,409,794,441.93
105	14/05/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2020	222,491,790,074.89	123,069,557,029.83		99,422,233,045.06	2,208,832,027,486.99
106	15/06/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2020	184,094,273,158.92	106,086,615,087.69		78,007,658,071.23	2,286,839,685,558.22
107	16/07/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2020	71,282,116,493.67	58,779,549,852.78		12,502,566,640.89	2,299,342,252,199.11
108	18/08/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2020	68,715,229,386.52	70,164,161,783.82		1,438,932,398.30	2,297,903,319,800.81
109	15/09/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2020	46,515,873,525.84	47,419,014,669.08		903,141,143.24	2,297,000,178,657.57
110	13/10/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2020	89,859,477,931.92	96,533,555,463.06		6,674,077,531.14	2,290,326,101,126.43
111	17/11/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2020	135,663,375,224.88	135,349,129,151.17		314,246,073.71	2,290,640,347,200.14
112	15/12/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2020	169,638,595,079.04	169,738,344,813.61		99,749,734.57	2,290,540,597,465.57
113	18/01/2021	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2020	129,687,646,265.69	136,249,810,038.06		6,562,163,772.37	2,283,978,433,693.20
114	17/02/2021	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2020	158,033,575,925.47	163,626,644,140.56		5,592,068,215.09	2,278,386,355,478.11
		Total	18,219,326,510,455.30	11,914,570,446,615.60	4,026,369,698,361.67	6,304,756,063,839.78	

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Ledger of Forex Equalisation Account for FAAC (Difference Between Mandated and CBN Exchange Rate) - JANUARY, 2021

S/n	DATE	REF. NO.	DETAILS	Receipt	Payment	Cumm Balance
				=N=	=N=	=N=
1	01/01/2021	42730/RS/Vol. 138	Balance B/F			
2	18/01/2021	42730/RS/Vol. 138	Difference between Mandated and CBN Exchange Rate in December, 2020	6,897,245,697.88		6,897,245,697.88
3	18/01/2021	42730/RS/Vol. 138	Distribution of =N=6,897,245,697.88 to the three tiers of Government	7,764,872,385.51	6,897,245,697.88	7,764,872,385.51
4	17/02/2021	42730/RS/Vol. 138	Difference between Mandated and CBN Exchange Rate in January, 2021	14,662,118,083.39	6,897,245,697.88	
			Total			

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Good and Valuable Consideration Account JANUARY, 2021

S/n	DATE	REF. NO.	DETAILS		Receipt =N=	Payment =N=	Cumm Balance =N=
1	25/04/2019	42730/RS/Vol 128	Transfer of \$311,842,441.05 from Signature Bonus - Refund of Good and Valuable Consideration		101,307,224,099.81	-	101,307,224,099.81
2	25/04/2019	42730/RS/Vol 128	Distribution of =N=55,000,000,000.00 to the three tiers of Government in April, 2019			55,000,000,000.00	46,307,224,099.81
3	25/04/2019	42730/RS/Vol 128	Transfer to ECA as Savings			10,000,000,000.00	36,307,224,099.81
4	17/05/2019	42730/RS/Vol 128	Distribution of =N=36,307,224,099.81 to the three tiers of Government in May, 2019			36,307,224,099.81	-
5	23/12/2019	FD/FA/343/Vol 1	Transfer to Good and Valuable Consideration			15,000,000,000.00	15,000,000,000.00
			Distribution of =N=15,000,000,000.00 to the three tiers of Government in December, 2019				
6	23/12/2019	FD/FA/343/Vol 1	Total		116,307,224,099.81	116,307,224,099.81	-

Good and Valuable Consideration Account JANUARY, 2021

S/n	DATE	REF. NO.	DETAILS		Receipts	Payments	Cumm Balance
					\$	\$	\$
1	02/07/2019	PI/PLNG/RGA/123/Vol.3/5/3	Receipts through Signature Bonus Account - February, 2014		100,000,000.00		100,000,000.00
2	02/07/2019	PI/PLNG/RGA/123/Vol.3/5/3	Receipts through Signature Bonus Account - May, 2018		50,000,000.00		150,000,000.00
3	02/07/2019	PI/PLNG/RGA/123/Vol.3/5/3	Receipts through Signature Bonus Account- January, 2019		54,221,624.00		204,221,624.00
4	02/07/2019	PI/PLNG/RGA/123/Vol.3/5/3	Receipts through Signature Bonus Account- February, 2019		40,762,610.00		244,984,234.00
5	02/07/2019	PI/PLNG/RGA/123/Vol.3/5/3	Receipts through Signature Bonus Account- March, 2019		66,729,490.00		311,713,724.00
6	02/07/2019	PI/PLNG/RGA/123/Vol.3/5/3	Receipts through Signature Bonus Account- April, 2019		23,387,860.00		335,101,384.00
7	02/07/2019	PI/PLNG/RGA/123/Vol.3/5/3	4% Cost of Collection		13,404,055.36		321,697,328.64
8	02/07/2019	PI/PLNG/RGA/123/Vol.3/5/3	Transfer to Federation Account for sharing to the three tiers of Government		298,438,385.69		23,258,942.95
9	02/09/2019	PI/PLNG/RGA/123/Vol.3/7/3	Receipts - May, 2019		53,373,120.00		81,295,882.95
10	02/09/2019	PI/PLNG/RGA/123/Vol.3/7/3	Receipts - June, 2019		23,160,120.00		134,669,002.95
11	02/09/2019	PI/PLNG/RGA/123/Vol.3/7/3	Receipts - July, 2019		5,839,470.00		157,829,122.95
12	26/09/2019	PI/PLNG/RGA/123/Vol.3/7/6	Receipts - August, 2019 (Part)		19,266,600.00		163,668,592.95
13	13/12/2019	FAAC Report, Nov., 2019	Receipts - October, 2019 (part)				182,935,192.95
14	23/12/2019	FD/FA/343/Vol.1	Transfer of =N=15Billion to Federation Account for sharing to the three tiers of Government			46,153,846.15	136,781,346.80
15	31/12/2019	PI/PLNG/123/Vol.3/168	Receipts - August, 2019 (Balance)		30,607,310.00		167,389,156.80
16	31/12/2019	PI/PLNG/123/Vol.3/168	Receipts - September, 2019		10,000,000.00		177,389,156.80
17	31/12/2019	PI/PLNG/123/Vol.3/168	Receipts - October, 2019 (part)		100,000,000.00		277,389,156.80
18	31/12/2019	PI/PLNG/123/Vol.3/168	Receipts - October, 2019 (Balance)		12,479,400.00		289,868,556.80
19	17/03/2020	FD/FA/343/Vol.1	Transfer of \$289,868,556.80 to Forex Equalisation for payment of PAYE to States			289,868,556.80	-
			Total		647,864,344.00	647,864,344.00	0.00

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**Police Trust Fund Account JANUARY, 2021
DETAILS**

Sl/n	DATE	REF. NO.	DETAILS	Receipt	Payment	Cumm Balance
				=N=	=N=	=N=
			Balance b/f			
1	01/06/2020		0.5% Deduction from Federation Account Revenue for the month of May, 2020 distributed in June, 2020	2,217,182,965.00	-	2,217,182,965.00
2	16/06/2020	42730/RS/Vol. 135	0.5% Deduction from Federation Account Revenue for the month of June, 2020 distributed in July, 2020	2,836,790,470.25		5,053,973,435.25
3	16/07/2020	42730/RS/Vol. 136	0.5% Deduction from Federation Account revenue for the month of July, 2020 distributed in August, 2020	2,700,579,185.13		7,754,552,620.38
4	17/08/2020	42730/RS/Vol. 136	0.5% Deduction from Federation Account revenue for the month of August, 2020 distributed in September, 2020	2,659,151,545.29		10,413,704,165.67
5	15/09/2020	42730/RS/Vol. 136	0.5% Deduction from Federation Account revenue for the month of September, 2020 distributed in October, 2020	1,707,505,486.58		12,121,209,652.25
6	13/10/2020	42730/RS/Vol. 136	0.5% Deduction from Federation Account revenue for the month of October, 2020 distributed in November, 2020	1,890,742,981.42		14,011,952,633.67
7	17/11/2020	42730/RS/Vol. 137	0.5% Deduction from Federation Account revenue for the month of November, 2020 distributed in December, 2020	2,182,286,238.93		16,194,238,872.60
8	15/12/2020	42730/RS/Vol. 138	0.5% Deduction from Federation Account revenue for the month of December, 2020 distributed in January, 2021	2,205,445,397.47		18,399,684,270.07
9	18/01/2021	42730/RS/Vol. 138	0.5% Deduction from Federation Account revenue for the month of January, 2021 distributed in February, 2021	2,414,796,099.80		20,814,480,369.87
10	17/02/2021	42730/RS/Vol. 138	Total	20,814,480,369.87	-	20,814,480,369.87

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STATEMENT OF 0.5% STABILIZATION FUND ACCOUNT AS AT FEBRUARY, 2021.

S/N	Date	REF. NO	DETAILS	Allocation		Cumulative Total
				₦	₦	
1	01/01/2021	42730/RS/135/DF	Bal. b/f	26,955,677,864.38		26,955,677,864.38
2	19/01/2021	42730/RS/135/DF	December, 2020 Allocation	1,798,134,532.77		28,753,812,397.15
3	19/01/2021	42730/RS/135/DF	Distribution of = N=3,831,803,165.49 from Exchange Gain Difference to the three tiers of Govt.	16,895,578.20		28,770,707,975.35
4	19/01/2021	42730/RS/135/DF	Distribution of = N=6,897,245,697.88 from Forex Equalisation Account to the three tiers of Govt. Release approved by Mr. President to Cross River State being the 6th to 11th of 24 installments of the fourth phase of the monthly augmentation to provide for short-term remedy for the additional revenue based on the absolute release to Nigerian Sovereign Investment Authority	30,003,018.79		28,800,710,994.14
5	19/01/2021	42730/RS/135/DF	(NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account in September, 2020.	(3,000,000,000.00)		25,800,710,994.14
6	22/01/2021	42730/RS/135/DF	Release approved by Mr. President to Cross River State being the 12th to 15th of 24 installments of the fourth phase of the monthly augmentation to provide for short-term remedy for the additional revenue based on the reversal of release to Nigerian Sovereign Investment Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account	(461,258,282.44)		25,339,452,711.70
7	19/01/2021	42730/RS/135/DF	Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account erroneously posted in September, 2019. Actual release to Nigerian Sovereign Investment Authority	(2,000,000,000.00)		23,339,452,711.70
8	19/01/2021	42730/RS/135/DF	(NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account in August, 2019.	903,529,626.96		24,242,982,338.66
9	19/01/2021	42730/RS/135/DF		(707,779,626.96)		23,535,202,711.70
10	17/02/2021	42730/RS/135/DF	January, 2021 Allocation	1,946,157,639.18		25,481,360,350.88
			Total	25,481,360,350.88		

STATEMENT OF 1.68% DEVELOPMENT OF NATURAL RESOURCES FUND ACCOUNT AS AT FEBRUARY, 2021.

		DETAILS				
S/N	Date	REF. NO		Allocation	Cummulative Total	
				₦	₦	
1	01/01/2020	FD/FA/124/VOL.XX/D(F)	Bal. b/f	89,631,418,159.28	89,631,418,159.28	
2	19/01/2021	FD/FA/124/VOL.XX/D(F)	December, 2020 Allocation	6,041,732,030.10	95,673,150,189.38	
3	19/01/2021	FD/FA/124/VOL.XX/D(F)	Distribution of = N=3,831,803,165.49 from Exchange Gain Difference to the three tiers of Govt.	56,769,142.77	95,729,919,332.15	
4	19/01/2021	FD/FA/124/VOL.XX/D(F)	Distribution of = N=6,897,245,697.88 from Forex Equalisation Account to the three tiers of Govt.	100,810,143.12	95,830,729,475.27	
5	19/01/2021	FD/FA/124/VOL.XX/D(F)	Agency for the Great Green Wall (NAGGW) for the implementation of 2021 phase II of the tree planting campaign.	(7,317,831,050.58)	88,512,898,424.69	
6	17/02/2021	FD/FA/124/VOL.XX/D(F)	January, 2021 Allocation	6,539,089,667.64	95,051,988,092.33	
			Total	95,051,988,092.33		

2013 APPROVED INDICES FOR THE STATE GOVERNMENTS FOR REVENUE SHARING

S/NO	STATE	EQUALITY 4%	POPULATION 30%	L/ANNUAL 50%	INDUSTRIAL 50%	TERRAIN 50%	REV EFFORT 100%	INDICES 100%	PRIMARY ENROLLMENT (2% OF 100)	INDICES 100%	DIRECT SEC 100%	INDICES 100%	INVERSE SE 100%	HOSPITAL 100%	INDICES 100%	WATER SUPPLY SPREAD	INDICES 100%	MAN/FAH 100%	TOTAL INDICES	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
1	ABIA	0.02969	2833999	0.001639	4902.3	0.000070	0.000371	201.58	0.000875	697051	0.000132	823412	0.000066	0.000066	14521	0.000277	0.02112	0.000021	0.0001	0.006598
2	ADAMAWA	0.02969	3168101	0.001833	3882329	0.000558	0.000371	137.22	0.000596	706665	0.000133	708162	0.000057	0.000057	8792	0.000168	0.16726	0.00167	0.0001	0.007019
3	AKWA IBOM	0.02969	3920208	0.002268	6772.13	0.000097	0.000371	143.50	0.000623	1703182	0.000322	645705	0.000052	0.000052	10002	0.000191	0.02918	0.00029	0.0001	0.007084
4	ANAMBRA	0.02969	4182032	0.002419	4816.24	0.000069	0.000371	120.29	0.000522	872088	0.000165	789246	0.000063	0.000063	12174	0.000232	0.02075	0.00021	0.0001	0.007006
5	BAUCHI	0.02969	4646465	0.002688	4993388	0.000717	0.000371	154.86	0.000673	1521363	0.000287	1063806	0.000085	0.000085	11903	0.000227	0.21513	0.000215	0.0001	0.008429
6	BAYELSA	0.02969	1703358	0.000985	9415.75	0.000135	0.000371	244.92	0.001064	750852	0.000142	545734	0.000044	0.000044	17265	0.000329	0.04057	0.00041	0.0001	0.006235
7	BENUE	0.02969	4219244	0.002441	31276.73	0.000449	0.000371	201.23	0.000874	1352752	0.000255	809611	0.000065	0.000065	8775	0.000167	0.13475	0.00135	0.0001	0.007902
8	BORNO	0.02969	4151193	0.002401	75540.9	0.001085	0.000371	205.80	0.000894	1158720	0.000219	858070	0.000069	0.000069	12673	0.000242	0.32545	0.000325	0.0001	0.008755
9	CROSS RIVER	0.02969	2888966	0.001671	21636.6	0.000311	0.000371	247.73	0.001076	832139	0.000157	663792	0.000053	0.000053	11531	0.000220	0.09322	0.00093	0.0001	0.007086
10	DELTA	0.02969	4098391	0.002371	17239.27	0.000248	0.000371	116.37	0.000505	664186	0.000125	768357	0.000061	0.000061	13461	0.000257	0.07427	0.00074	0.0001	0.007155
11	EBONYI	0.02969	2173501	0.001257	6421.26	0.000092	0.000371	215.78	0.000937	920015	0.000174	534643	0.000043	0.000043	14628	0.000279	0.02766	0.00028	0.0001	0.006304
12	EDO	0.02969	3218332	0.001862	19819.27	0.000285	0.000371	102.17	0.000444	557264	0.000105	768418	0.000061	0.000061	12249	0.000234	0.08539	0.00085	0.0001	0.006589
13	EKITI	0.02969	2384212	0.001379	5887.91	0.000085	0.000371	221.93	0.000964	526884	0.000099	521992	0.000042	0.000042	11170	0.000213	0.02537	0.00025	0.0001	0.006300
14	ENUGU	0.02969	3257298	0.001884	7660.19	0.000110	0.000371	247.76	0.001076	976004	0.000184	710866	0.000057	0.000057	12246	0.000234	0.03300	0.00033	0.0001	0.007086
15	GOMBE	0.02969	2353879	0.001362	17982.06	0.000258	0.000371	236.22	0.001026	604276	0.000114	819519	0.000066	0.000066	11388	0.000217	0.07747	0.00077	0.0001	0.006637
16	IMO	0.02969	3934899	0.002276	5182.84	0.000074	0.000371	199.58	0.000867	1109835	0.000210	939548	0.000075	0.000075	14424	0.000275	0.02233	0.00022	0.0001	0.007326
17	JIGAWA	0.02969	4348649	0.002516	24515.62	0.000352	0.000371	219.71	0.000954	922798	0.000174	478422	0.000038	0.000038	13124	0.000250	0.10562	0.00106	0.0001	0.007880
18	KADUNA	0.02969	6065662	0.003509	45711.19	0.000656	0.000371	170.42	0.000740	1552931	0.000293	1274873	0.000102	0.000102	9479	0.000181	0.19693	0.00197	0.0001	0.009232
19	KANO	0.02969	9383682	0.005428	21276.89	0.000306	0.000371	208.81	0.000907	1806269	0.000341	1758839	0.000141	0.000141	19424	0.000370	0.09167	0.00092	0.0001	0.011177
20	KATSINA	0.02969	5792578	0.003351	24971.24	0.000359	0.000371	156.20	0.000678	1804579	0.000341	1195378	0.000096	0.000096	9584	0.000183	0.10758	0.00108	0.0001	0.008662
21	KEBBI	0.02969	3238628	0.001874	37727.96	0.000542	0.000371	202.51	0.000879	891583	0.000168	716616	0.000057	0.000057	13039	0.000249	0.16254	0.00163	0.0001	0.007440
22	KOGI	0.02969	3278487	0.001897	29581.9	0.000425	0.000371	309.70	0.001345	1331025	0.000251	743638	0.000059	0.000059	9036	0.000172	0.12745	0.00127	0.0001	0.007788
23	KWARA	0.02969	2371089	0.001372	34467.57	0.000495	0.000371	106.85	0.000464	457566	0.000086	397686	0.000032	0.000032	10054	0.000192	0.14849	0.00148	0.0001	0.006272
24	LAGOS	0.02969	9013534	0.005214	3496.48	0.000050	0.000371	13.64	0.000059	573255	0.000108	1009816	0.000081	0.000081	19901	0.000380	0.01506	0.00015	0.0001	0.009439
25	NASSARAWA	0.02969	1863275	0.001078	27271.49	0.000392	0.000371	247.99	0.001077	941695	0.000178	432448	0.000035	0.000035	7117	0.000136	0.11749	0.00117	0.0001	0.006498
26	NIGER	0.02969	3950249	0.002285	74108.59	0.001064	0.000371	201.82	0.000876	774627	0.000146	481007	0.000038	0.000038	6646	0.000127	0.31928	0.00319	0.0001	0.008347
27	OGUN	0.02969	3728098	0.002157	16980.54	0.000244	0.000371	50.73	0.000220	439332	0.000083	515352	0.000041	0.000041	12346	0.000235	0.07316	0.00073	0.0001	0.006546
28	ONDO	0.02969	3441024	0.001991	15820	0.000227	0.000371	109.49	0.000476	733930	0.000139	525238	0.000042	0.000042	6498	0.000124	0.06816	0.00068	0.0001	0.006559
29	OSUN	0.02969	3423535	0.001980	9026	0.000130	0.000371	67.13	0.000292	898878	0.000170	591093	0.000047	0.000047	14167	0.000270	0.03889	0.00039	0.0001	0.006426
30	OYO	0.02969	5591589	0.003235	28245.29	0.000406	0.000371	48.54	0.000211	1113306	0.000210	839865	0.000067	0.000067	7049	0.000134	0.12169	0.00122	0.0001	0.007903
31	PLATEAU	0.02969	3178712	0.001839	27216.97	0.000391	0.000371	228.25	0.000991	1055255	0.000199	855057	0.000068	0.000068	12188	0.000232	0.11726	0.00117	0.0001	0.007358
32	RIVERS	0.02969	5185400	0.003000	10432.31	0.000150	0.000371	108.24	0.000470	500299	0.000094	923832	0.000074	0.000074	12637	0.000241	0.04494	0.00045	0.0001	0.007599
33	SOKOTO	0.02969	3696999	0.002139	33776.9	0.000485	0.000371	225.89	0.000981	938710	0.000177	792034	0.000063	0.000063	13636	0.000260	0.14552	0.00146	0.0001	0.007766
34	TARABA	0.02969	2300736	0.001331	60291.82	0.000866	0.000371	117.78	0.000512	1049741	0.000198	263829	0.000021	0.000021	6696	0.000128	0.25975	0.00260	0.0001	0.006788
35	YOBE	0.02969	2321591	0.001343	46909.76	0.000674	0.000371	194.69	0.000846	813283	0.000154	593854	0.000048	0.000048	12208	0.000233	0.2021	0.00202	0.0001	0.006997
36	ZAMFARA	0.02969	3259846	0.001886	35170.61	0.000505	0.000371	167.13	0.000726	412017	0.000078	355938	0.000028	0.000028	8266	0.000158	0.15152	0.00152	0.0001	0.007012

Grand Total	0.00	138568341	930309.75	6.152.46	33964355	26717696	420297	4.008	0.008016	0.002138	0.0021376	0.004008	0.004008	0.004008	0.004008	0.004008	0.004008	0.004008	0.004008	0.2672	
Indices Total	0.10688	0.08016	0.013360	0.01336	0.02672	0.006413	0.002138	0.0021376	0.008016	0.004008	0.004008	0.004008	0.004008	0.004008	0.004008	0.004008	0.004008	0.004008	0.004008	0.004008	0.2672

GROSS ALLOCATION OF STATUTORY REVENUE TO STATE GOVERNMENTS

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S/NO	STATE	EQUALITY (40%)	INDICES ON POPULATION (%)	POPULATION (30%)	LAND MASS TERRAIN (10%)	SOCIAL DEV. FACTOR (10%)	INTERNAL REV. EFFORT (10%)	TOTAL
1	ABIA	1,155,585,158.20	0.001639	638,118,586.80	171,850,429.92	261,862,798.28	340,755,682.39	2,568,172,655.60
2	ADAMAWA	1,155,585,158.20	0.001833	713,346,805.33	361,457,887.74	269,744,225.15	231,959,989.77	2,732,094,066.19
3	AKWA IBOM	1,155,585,158.20	0.002268	882,695,296.97	182,302,180.09	294,324,713.50	242,575,852.88	2,757,483,201.64
4	ANAMBRA	1,155,585,158.20	0.002419	941,649,008.98	171,369,382.12	255,031,149.91	203,341,110.40	2,726,975,809.60
5	BAUCHI	1,155,585,158.20	0.002688	1,046,223,262.40	423,562,523.38	393,493,249.16	261,779,070.22	3,280,643,263.36
6	BAYELSA	1,155,585,158.20	0.000985	383,537,326.50	197,079,168.25	276,523,236.10	414,018,661.24	2,426,743,550.28
7	BENUE	1,155,585,158.20	0.002441	950,027,864.74	319,275,037.04	310,763,039.47	340,164,033.97	3,075,815,133.41
8	BORNO	1,155,585,158.20	0.002401	934,705,132.46	566,697,554.66	402,685,243.15	347,889,271.94	3,407,562,360.40
9	CROSS RIVER	1,155,585,158.20	0.001671	650,495,254.67	265,389,801.31	267,714,499.57	418,768,752.85	2,757,953,466.59
10	DELTA	1,155,585,158.20	0.002371	922,815,947.74	240,810,136.55	268,837,557.35	196,714,648.08	2,784,763,447.92
11	EBONYI	1,155,585,158.20	0.001257	489,397,274.50	180,340,929.29	263,604,811.82	364,759,704.07	2,453,687,877.87
12	EDO	1,155,585,158.20	0.001862	724,657,089.75	255,231,509.31	256,312,699.83	172,710,626.40	2,564,497,083.48
13	EKITI	1,155,585,158.20	0.001379	536,842,106.18	177,359,673.80	207,360,525.87	375,155,812.05	2,452,303,276.10
14	ENUGU	1,155,585,158.20	0.001884	733,430,885.67	187,266,150.74	263,089,836.42	418,819,465.57	2,758,191,496.60
15	GOMBE	1,155,585,158.20	0.001362	530,012,163.37	244,962,094.48	253,477,869.42	399,311,971.90	2,583,349,257.37
16	IMO	1,155,585,158.20	0.002276	886,003,202.22	173,418,558.57	299,182,168.41	337,374,834.27	2,851,563,921.66
17	JIGAWA	1,155,585,158.20	0.002516	979,165,396.45	281,482,599.99	279,485,295.55	371,403,070.64	3,067,121,520.82
18	KADUNA	1,155,585,158.20	0.003509	1,365,980,005.70	399,959,040.23	383,883,327.15	288,062,068.63	3,593,489,599.90
19	KANO	1,155,585,158.20	0.005428	2,112,880,737.37	263,379,137.74	465,496,741.77	352,977,448.36	4,350,319,223.44
20	KATSINA	1,155,585,158.20	0.003351	1,304,288,282.14	284,029,369.70	363,426,539.78	264,044,238.47	3,371,373,588.28
21	KEBBI	1,155,585,158.20	0.001874	729,227,047.20	355,335,344.24	313,551,405.88	342,327,776.77	2,896,026,732.29
22	KOGI	1,155,585,158.20	0.001897	738,201,915.84	309,801,480.76	304,152,819.26	523,524,331.97	3,031,265,706.02
23	KWARA	1,155,585,158.20	0.001372	533,887,260.32	337,110,809.54	234,164,921.29	180,621,811.01	2,441,369,960.35
24	LAGOS	1,155,585,158.20	0.005214	2,029,536,205.96	163,992,346.88	301,955,706.87	23,057,384.20	3,674,126,802.10
25	NASSARAWA	1,155,585,158.20	0.001078	419,545,105.63	296,887,029.66	238,038,968.24	419,208,263.11	2,529,264,524.83
26	NIGER	1,155,585,158.20	0.002285	889,459,491.48	558,691,401.01	303,830,234.28	341,161,384.17	3,248,727,669.13
27	OGUN	1,155,585,158.20	0.002157	839,438,767.34	239,363,918.81	227,906,319.92	85,755,212.66	2,548,049,376.92
28	ONDO	1,155,585,158.20	0.001991	774,799,628.38	232,876,872.32	204,751,158.68	185,084,530.54	2,553,097,348.10
29	OSUN	1,155,585,158.20	0.001980	770,861,710.28	194,900,590.72	266,512,940.67	113,478,167.27	2,501,338,567.13
30	OYO	1,155,585,158.20	0.003235	1,259,032,508.71	302,330,259.42	277,153,864.06	82,053,183.96	3,076,154,974.35
31	PLATEAU	1,155,585,158.20	0.001839	715,736,035.65	296,582,280.34	310,258,886.08	385,839,292.12	2,864,001,652.39
32	RIVERS	1,155,585,158.20	0.003000	1,167,572,790.25	202,761,412.70	248,945,155.58	182,971,500.46	2,957,836,017.18
33	SOKOTO	1,155,585,158.20	0.002139	832,436,347.82	333,250,185.69	319,518,306.12	381,849,891.34	3,022,639,889.17
34	TARABA	1,155,585,158.20	0.001331	518,046,197.24	481,460,086.86	287,723,963.50	199,098,146.01	2,641,913,551.79
35	YOBE	1,155,585,158.20	0.001343	522,742,022.16	406,658,662.23	309,379,227.62	329,108,660.61	2,723,473,730.81
36	ZAMFARA	1,155,585,158.20	0.001886	734,004,607.17	341,040,577.72	216,123,018.07	282,520,573.46	2,729,273,934.61

GROSS ALLOCATION OF STATUTORY REVENUE TO STATE GOVERNMENTS

S/NO	STATE	EQUALITY (40%)	INDICES ON POPULATION (%)	POPULATION (30%)	LAND MASS TERRAIN (10%)	SOCIAL DEV. FACTOR (10%)	INTERNAL REV. EFFORT (10%)	TOTAL
		41,601,065.695.08	0.080160	31,200,799,271.31	10,400,266,423.77	10,400,266,423.77	10,400,266,423.77	104,002,664,237.70

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**FEDERATION ACCOUNT
ALLOCATION TO STATE GOVERNMENTS (LAND/TERRAIN and INT. REV. EFFORT)**

S/NO	STATE	L/MASS	LAND MASS 50% of 10% =N=	TERRAIN 50% of 10% =N=	LAND MASS + TERRAIN (10%) =N=	REV EFF RATIO	REV EFFORT RATIO 10% =N=	TOTAL IGR =N=
			27,402,285.15	144,448,144.77	171,850,429.92	0.000875	340,755,682.39	340,755,682.39
1	ABIA	0.000070	217,009,742.96	144,448,144.77	361,457,887.74	0.000596	231,959,989.77	231,959,989.77
2	ADAMAWA	0.000558	37,854,035.31	144,448,144.77	182,302,180.09	0.000623	242,575,852.88	242,575,852.88
3	AKWA IBOM	0.000097	28,921,237.34	144,448,144.77	171,369,382.12	0.000522	203,341,110.40	203,341,110.40
4	ANAMBRA	0.000069	27,911,437.61	144,448,144.77	172,360,582.38	0.000673	261,779,070.22	261,779,070.22
5	BAUCHI	0.000717	52,631,023.47	144,448,144.77	197,079,168.25	0.001064	414,018,661.24	414,018,661.24
6	BAYELSA	0.000135	174,826,892.26	144,448,144.77	319,275,037.04	0.000874	340,164,033.97	340,164,033.97
7	BENUE	0.000449	422,249,409.88	144,448,144.77	566,697,554.66	0.000894	418,768,752.85	418,768,752.85
8	BORNO	0.001085	120,941,656.53	144,448,144.77	265,389,801.31	0.001076	196,714,648.08	196,714,648.08
9	CROSS RIVER	0.000311	96,361,991.77	144,448,144.77	240,810,136.55	0.000505	364,759,704.07	364,759,704.07
10	DELTA	0.000248	35,892,784.51	144,448,144.77	180,340,929.29	0.000937	172,710,626.40	172,710,626.40
11	EBONYI	0.000092	110,783,384.53	144,448,144.77	255,231,509.31	0.000444	375,155,812.05	375,155,812.05
12	EDO	0.000285	32,911,529.03	144,448,144.77	177,359,673.80	0.000984	418,819,465.57	418,819,465.57
13	EKITI	0.000085	42,818,005.97	144,448,144.77	187,266,150.74	0.001076	399,311,971.90	399,311,971.90
14	ENUGU	0.000110	100,513,949.71	144,448,144.77	244,962,094.48	0.001026	337,374,834.27	337,374,834.27
15	GOMBE	0.000258	28,970,413.80	144,448,144.77	173,418,558.57	0.000867	371,403,070.64	371,403,070.64
16	IMO	0.000074	137,034,455.21	144,448,144.77	281,482,599.99	0.000954	288,082,068.63	288,082,068.63
17	JIGAWA	0.000352	255,510,895.46	144,448,144.77	399,959,040.23	0.000740	352,977,448.36	352,977,448.36
18	KADUNA	0.000656	118,930,992.97	144,448,144.77	263,379,137.74	0.000678	264,044,238.47	264,044,238.47
19	KANO	0.000306	139,581,224.93	144,448,144.77	284,029,369.70	0.000879	523,524,331.97	523,524,331.97
20	KATSINA	0.000359	210,887,199.47	144,448,144.77	355,335,344.24	0.001345	180,621,811.01	180,621,811.01
21	KEBBI	0.000542	165,353,335.98	144,448,144.77	309,801,480.76	0.000464	23,057,384.20	23,057,384.20
22	KOGI	0.000425	192,662,664.76	144,448,144.77	337,110,809.54	0.000059	419,208,263.11	419,208,263.11
23	KWARA	0.000050	19,544,202.10	144,448,144.77	163,992,346.88	0.001077	341,161,384.17	341,161,384.17
24	LAGOS	0.000392	152,438,884.88	144,448,144.77	296,887,029.66	0.000876	85,755,212.66	85,755,212.66
25	NASSARAWA	0.001064	414,243,256.23	144,448,144.77	558,691,401.01	0.000220	185,084,530.54	185,084,530.54
26	NIGER	0.000244	94,915,774.03	144,448,144.77	239,363,918.81	0.000476	113,478,167.27	113,478,167.27
27	OJUN	0.000227	88,428,727.54	144,448,144.77	232,876,872.32	0.000292	82,053,183.96	82,053,183.96
28	ONDO	0.000130	50,452,445.94	144,448,144.77	194,900,590.72	0.000211	385,839,292.12	385,839,292.12
29	OSUN	0.000406	157,882,114.65	144,448,144.77	302,330,259.42	0.000991	182,971,500.46	182,971,500.46
30	OYO	0.000391	152,134,135.56	144,448,144.77	296,582,280.34	0.000470	381,849,891.34	381,849,891.34
31	PLATEAU	0.000391	58,313,287.93	144,448,144.77	202,761,412.70	0.000981	199,098,146.01	199,098,146.01
32	RIVERS	0.000150	188,802,040.92	144,448,144.77	333,250,185.69	0.000512	329,108,660.61	329,108,660.61
33	SOKOTO	0.000485	337,011,942.08	144,448,144.77	481,460,086.86	0.000846	282,520,573.46	282,520,573.46
34	TARABA	0.000866	262,210,517.45	144,448,144.77	406,658,662.23	0.000726	10,400,266,423.77	10,400,266,423.77
35	YOBE	0.000674	196,592,432.94	144,448,144.77	341,040,577.72	0.000726	10,400,266,423.77	10,400,266,423.77
36	ZAMFARA	0.000505	196,592,432.94	144,448,144.77	341,040,577.72	0.000726	10,400,266,423.77	10,400,266,423.77
		0.01336	5,200,133,211.89	5,200,133,211.89	10,400,266,423.77	0.02672	10,400,266,423.77	10,400,266,423.77

FEDERATION ACCOUNT: January, 2021

ALLOCATION TO STATE GOVERNMENTS (SOCIAL DEVELOPMENT FACTOR)

S/NO	STATE	PRIMARY ENROLMENT 24%		DIRECT SEC./COMERCIAL ENROLMT 8%		INVERSE SEC/COMMERCIAL ENROLMENT 8%		HOSPITAL BEDS 30%		WATER SUPPLY SPREAD 15%		RAINFALL PROPORTION 15%		TOTAL
1	ABIA	0.000132	51,226,760.13	0.000066	25,642,043.91	0.000021	25,642,043.91	0.000277	107,796,821.35	0.000021	8,220,685.54	0.000111	43,334,443.43	261,862,798.28
2	ADAMAWA	0.000133	51,933,299.64	0.000057	22,053,019.76	0.000167	22,053,019.76	0.000168	65,267,519.68	0.000167	65,102,922.89	0.000111	43,334,443.43	269,744,225.15
3	AKWA IBOM	0.000322	125,168,023.25	0.000052	20,108,033.36	0.000029	20,108,033.36	0.000191	74,249,969.50	0.000029	11,356,210.59	0.000111	43,334,443.43	294,324,713.50
4	ANAMBRA	0.000165	64,090,350.33	0.000063	24,578,073.42	0.000021	24,578,073.42	0.000232	90,373,838.10	0.000021	8,076,371.20	0.000111	43,334,443.43	255,031,149.91
5	BAUCHI	0.000287	111,806,019.18	0.000085	33,128,203.34	0.000215	33,128,203.34	0.000227	88,362,066.28	0.000215	83,734,313.58	0.000111	43,334,443.43	393,493,249.16
6	BAYELSA	0.000142	55,180,632.84	0.000044	17,025,956.92	0.000041	17,025,956.92	0.000329	128,166,938.95	0.000041	15,789,307.04	0.000111	43,334,443.43	276,523,236.10
7	BENUE	0.000255	99,414,680.16	0.000065	25,212,264.11	0.000135	25,212,264.11	0.000167	65,141,319.97	0.000135	52,448,067.68	0.000111	43,334,443.43	310,763,039.47
8	BORNO	0.000219	85,155,134.27	0.000069	26,721,335.88	0.000325	26,721,335.88	0.000242	94,078,170.71	0.000325	126,674,822.96	0.000111	43,334,443.43	402,685,243.15
9	CROSS RIVER	0.000157	61,154,470.69	0.000053	20,671,284.38	0.000093	20,671,284.38	0.000220	85,600,519.73	0.000093	36,282,496.96	0.000111	43,334,443.43	267,714,499.57
10	DELTA	0.000125	48,811,488.55	0.000061	23,927,564.74	0.000074	23,927,564.74	0.000257	99,927,898.37	0.000074	28,908,597.53	0.000111	43,334,443.43	268,837,557.35
11	EBONYI	0.000174	67,612,538.71	0.000043	16,649,428.58	0.000028	16,649,428.58	0.000279	108,591,137.16	0.000028	10,767,835.35	0.000111	43,334,443.43	263,604,811.82
12	EDO	0.000105	40,953,716.81	0.000061	23,929,464.35	0.000085	23,929,464.35	0.000234	90,930,601.52	0.000085	33,235,009.36	0.000111	43,334,443.43	256,312,699.83
13	EKITI	0.000099	38,721,069.60	0.000042	16,255,461.16	0.000025	16,255,461.16	0.000213	82,920,631.81	0.000025	9,873,458.71	0.000111	43,334,443.43	207,360,525.87
14	ENUGU	0.000184	71,727,209.05	0.000057	22,137,225.58	0.000033	22,137,225.58	0.000234	90,908,330.98	0.000033	12,845,401.79	0.000111	43,334,443.43	263,089,836.42
15	GOMBE	0.000114	44,408,661.21	0.000066	25,520,811.19	0.000077	25,520,811.19	0.000217	84,538,957.48	0.000077	30,154,184.91	0.000111	43,334,443.43	253,477,869.42
16	IMO	0.000210	81,562,541.81	0.000075	29,258,659.18	0.000022	29,258,659.18	0.000275	107,076,740.66	0.000022	41,110,336.56	0.000111	43,334,443.43	299,182,168.41
17	JIGAWA	0.000174	67,817,063.31	0.000038	14,898,638.75	0.000106	14,898,638.75	0.000250	97,426,174.74	0.000106	41,110,336.56	0.000111	43,334,443.43	279,485,295.55
18	KADUNA	0.000293	114,125,973.33	0.000102	39,701,084.57	0.000197	39,701,084.57	0.000181	70,367,472.60	0.000197	76,653,268.64	0.000111	43,334,443.43	383,883,327.15
19	KANO	0.000341	132,743,958.19	0.000141	54,772,370.18	0.000092	54,772,370.18	0.000370	144,194,301.90	0.000092	35,679,297.89	0.000111	43,334,443.43	465,496,741.77
20	KATSINA	0.000341	132,619,758.92	0.000096	37,225,514.29	0.000108	37,225,514.29	0.000183	71,146,941.38	0.000108	41,874,367.48	0.000111	43,334,443.43	363,426,539.78
21	KEBBI	0.000168	65,523,051.37	0.000057	22,316,287.52	0.000163	22,316,287.52	0.000249	96,795,176.20	0.000163	63,266,159.84	0.000111	43,334,443.43	313,551,405.88
22	KOGI	0.000251	97,817,947.90	0.000059	23,157,785.23	0.000127	23,157,785.23	0.000172	67,078,856.67	0.000127	49,606,000.80	0.000111	43,334,443.43	304,152,819.26
23	KWARA	0.000086	33,626,841.83	0.000032	12,384,422.23	0.000148	12,384,422.23	0.000192	74,635,992.14	0.000148	57,798,799.43	0.000111	43,334,443.43	234,164,921.29
24	LAGOS	0.000108	42,128,906.46	0.000081	31,446,889.55	0.000015	31,446,889.55	0.000380	147,735,317.24	0.000015	5,863,260.63	0.000111	43,334,443.43	301,955,706.87
25	NASSARAWA	0.000178	69,205,816.91	0.000035	13,466,952.88	0.000117	13,466,952.88	0.000136	52,833,136.67	0.000117	45,731,685.47	0.000111	43,334,443.43	238,038,968.24
26	NIGER	0.000146	56,927,874.03	0.000038	14,979,138.78	0.000319	14,979,138.78	0.000127	49,336,662.40	0.000319	124,272,976.87	0.000111	43,334,443.43	303,830,234.28
27	OGUN	0.000083	32,286,812.56	0.000041	16,079,824.75	0.000073	16,079,824.75	0.000235	91,650,682.21	0.000073	28,474,732.21	0.000111	43,334,443.43	227,906,319.92
28	ONDO	0.000139	53,937,023.35	0.000042	16,356,545.52	0.000068	16,356,545.52	0.000124	48,237,982.58	0.000068	26,528,618.26	0.000111	43,334,443.43	204,751,158.68
29	OSUN	0.000170	66,059,165.96	0.000047	18,407,349.74	0.000039	18,407,349.74	0.000270	105,168,898.01	0.000039	15,135,733.78	0.000111	43,334,443.43	266,512,940.67
30	OYO	0.000210	81,817,628.00	0.000067	26,154,410.20	0.000122	26,154,410.20	0.000134	52,328,337.83	0.000122	47,364,634.39	0.000111	43,334,443.43	277,153,864.06
31	PLATEAU	0.000199	77,551,419.86	0.000068	26,627,507.42	0.000117	26,627,507.42	0.000232	90,477,767.27	0.000117	45,640,240.67	0.000111	43,334,443.43	310,258,886.08
32	RIVERS	0.000094	36,767,319.56	0.000074	28,769,243.97	0.000045	28,769,243.97	0.000241	93,810,924.27	0.000045	17,493,980.38	0.000111	43,334,443.43	248,945,155.58
33	SOKOTO	0.000177	68,986,447.19	0.000063	24,664,895.11	0.000146	24,664,895.11	0.000260	101,227,013.01	0.000146	56,640,612.28	0.000111	43,334,443.43	319,518,306.12
34	TARABA	0.000198	77,146,192.18	0.000021	8,215,953.62	0.000260	8,215,953.62	0.000128	49,707,838.01	0.000260	101,103,582.63	0.000111	43,334,443.43	287,723,963.50
35	YOBE	0.000154	59,768,730.21	0.000048	18,493,330.61	0.000202	18,493,330.61	0.000233	90,626,237.52	0.000202	78,663,155.24	0.000111	43,334,443.43	309,379,227.62
36	ZAMFARA	0.000078	30,279,414.32	0.000028	11,084,339.10	0.000152	11,084,339.10	0.000158	61,362,752.24	0.000152	58,977,729.88	0.000111	43,334,443.43	216,123,018.07
		0.006413	2,496,063,941.70	0.0021	832,021,313.90	0.004008	832,021,313.90	0.0080	3,120,079,927.13	0.004008	1,560,039,963.57	0.004008	1,560,039,963.57	10,400,266,423.77

RATES DEDUCTIONS FOR THE MONTH SUMMARY BY STATES and FGN

FEDERATION ACCOUNT: January, 2021

AMT DEDUCTED

31 December 2020

31 January 2021

BENEFICIARIES

1	ABIA	458,629,432.07	474,417,141.66
2	2 ADAMAWA	248,158,035.97	251,793,286.22
3	3 AKWA IBOM	933,720,649.22	951,652,410.61
4	4 ANAMBRA	157,051,201.08	181,599,310.20
5	5 BAUCHI	915,139,315.25	965,239,339.61
6	6 BAYELSA	1,941,477,469.62	1,953,278,216.36
7	7 BENUE	891,347,681.88	805,276,562.35
8	8 BORNO	84,765,545.46	87,572,237.96
9	9 CROSS RIVER	1,484,588,706.45	1,574,111,654.69
10	10 DELTA	1,025,147,506.33	1,066,018,257.41
11	11 EBONYI	209,318,121.20	232,818,306.40
12	12 EDO	384,434,721.09	417,626,068.97
13	13 EKITI	1,299,231,459.70	457,974,829.68
14	14 ENUGU	177,028,684.53	193,739,203.87
15	15 GOMBE	613,662,594.46	636,964,003.01
16	16 IMO	581,053,077.43	606,717,377.50
17	17 JIGAWA	109,474,218.46	115,849,845.28
18	18 KADUNA	500,198,670.52	538,437,946.26
19	19 KANO	350,434,318.43	368,276,811.56
20	20 KATSINA	169,023,646.23	197,283,939.76
21	21 KEBBI	98,941,949.54	118,846,751.91
22	22 KOGI	346,712,078.48	352,576,460.59
23	23 KWARA	292,645,517.21	311,433,452.27
24	24 LAGOS	3,624,810,279.74	4,438,141,678.30
25	25 NASSARAWA	159,704,424.94	174,844,827.77
26	26 NIGER	856,446,974.65	837,829,778.54
27	27 OGUN	1,003,967,544.40	1,036,278,623.02
28	28 ONDO	1,190,616,805.11	1,189,838,950.33
29	29 OSUN	1,404,666,538.64	1,428,682,069.00
30	30 OYO	881,101,386.54	899,880,949.80
31	31 PLATEAU	1,420,829,787.69	1,457,435,750.18
32	32 RIVERS	542,807,452.24	534,536,143.99
33	33 SOKOTO	402,896,308.56	406,193,475.57
34	34 TARABA	789,587,346.03	767,282,853.07
35	35 YOBE	165,860,532.40	153,706,341.88
36	36 ZAMFARA	769,886,906.28	772,971,354.65
37	37 FCT-ABUJA	49,928,018.60	56,566,861.38
38	38 Federal Government	88,438,755,877.95	54,954,000,765.56
39	39 LAGOS	1,000,000,000.00	1,000,000,000.00
		<u>6.00</u>	<u>81,967,693,837.17</u>
		<u>114,974,050,784.37</u>	<u>1,000,000,000.00</u>
		115,974,050,784.37	82,967,693,837.17

Grand Total

STATES DEDUCTIONS FOR THE MONTH by TYPE OF DEDUCTION

FEDERATION ACCOUNT: January, 2021

AMT DEDUCTED

TYPE OF DEDUCTION

1

1	128,368,951.00	1	8 Restructured N15.4 Billion Refunds of Over Payment of Revised 13% Derivation Indices of (inst. 43/120)
2	179,400,709.27	2	Abia Counterpart Funding for Various Projects ifo UBA PLC
3	510,445,535.81	3	ACCELERATED AGRIC. DEVELOPMENT SCHEME (AADS) LOANS
4	8,932,118.47	4	AMCON LOAN DEDUCTION
5	4,044,081,531.61	5	BOND ISSUANCE PROGRAMME
6	2,066,190,021.41	6	BOND ISSUANCE PROGRAMME 3
7	923,309,355.39	7	BOND ISSUANCE PROGRAMME2
8	116,108,479.22	8	CBN POWER INTERVENTION FUNDS
9	496,523,795.16	9	COMMERCIAL AGRIC. CREDIT SCHEME 3
10	1,110,723,500.76	10	COMMERCIAL AGRICULTURAL CREDIT SCHEME
11	517,834,660.96	11	COMMERCIAL AGRICULTURAL CREDIT SCHEME2
12	124,722,672.83	12	CONTRACTUAL OBLIGATION
13	330,959,265.88	13	CONTRACTUAL OBLIGATION (ISPO)
14	18,055,556.00	14	CONTRIBUTION TO NUWSR PROJECT
15	146,758,530.43	15	Counterpart fund Contribution ifo UBEC project ifo UBA PLC
16	30,758,147.29	16	Counterpart Fund Contribution ifo World Bank/European Union Donor Project
17	15,236,056.46	17	Counterpart fund ifo MDGs Project ifo UBA PLC
18	31,986,841.43	18	COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING GRANT IFO ECOBANK
19	54,947,450.39	19	COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING GRANT IFO ZENITH BANK
20	56,960,188.66	20	Counterpart funding ifo World Bank Sponsored RAAMP-3
21	286,825,178.49	21	DEDUCTION OF CBN MICRO SMALL & MEDIUM ENTERPRISES DEVELOPMENT FUND TO STATE
22	143,001,711.72	22	DEDUCTIONS IFO FAMILY HOMES FUNDS LTD
23	200,000,000.00	23	FG INTERVENTION FUNDS (1/40)
24	93,483,433,945.94	24	FOREIGN LOANS TO STATE GOVERNMENTS
25	553,743,664.66	25	HEALTH CARE DEDUCTIONS
26	33,333,333.33	26	IBADAN URBAN FLOOD MGT PROJECT (IUMF)
27	371,635,833.60	27	LOAN FACILITY FROM UBA PLC-2020
28	1,000,000.00	28	NATIONAL AGRICULTURAL TECHNOLOGY SUPPORT
29	1,000,000.00	29	NATIONAL FADAMA PROJECT
30	24,536,878.78	30	POLICE DEDUCTION 1% OF STATUORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME
31	29,906,784.21	31	PURCHASE OF FEDERATION ACCOUNTS DISTRIBUTION SOFTWARE- (2/12)
32	939,865,496.46	32	REFUND OF THE SUM OF N11,278,385,957.50 FROM BAYELSA STATE ALLOCATION - 6/12
33	7,864,087,736.94	33	RESTRUCTURING OF COMMERCIAL BANK LOANS INTO FGN BONDS 65/226
34	129,376,851.82	34	UBEC COUNTERPART FUNDING IFO ACCESS BANK
	114,974,050,784.37		
	1,000,000,000.00		
	115,974,050,784.37		

Grand Total

6

35 BOND ISSUANCE PROGRAMMES

1,000,000,000.00

DEDUCTIONS FROM STATE GOVERNMENTS, FGN AND FCT, STATUTORY AND VAT

SNO	STATE	AMTDEDUCTED	SNO	STATE	AMTDEDUCTED
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Restructured N15.4 Billion Refunds of Over Payment of Revised 13% Derivation Indices of (Insr. 43/120)

1 BAYELSA 128,368,951.00

128,368,951.00

Abia Counterpart Funding for Various Projects Ifo UBA PLC

1 ABIA 179,400,709.27

179,400,709.27

CBN POWER INTERVENTION FUNDS

1 KANO

116,108,479.22

116,108,479.22

COMMERCIAL AGRIC. CREDIT SCHEME 3

1 SOKOTO

99,540,169.50

396,983,625.66

496,523,795.16

COMMERCIAL AGRICULTURAL CREDIT SCHEME 2

2 TARABA

31,137,532.84

68,527,113.42

37,327,563.56

11,250,000.00

37,327,563.56

89,396,496.42

37,327,563.56

37,327,563.56

510,445,535.81

AMCON LOAN DEDUCTION

1 ADAMAWA

8,932,118.47

8,932,118.47

BOND ISSUANCE PROGRAMME

1 BAUCHI

201,255,000.00

103,855,987.23

633,134,951.92

491,490,204.30

172,346,271.44

47,000,000.00

1,000,000,000.00

97,688,110.60

307,710,850.70

99,912,935.00

400,864,283.56

488,822,936.86

4,044,081,531.61

BOND ISSUANCE PROGRAMME 3

12 ZAMFARA

1,000,000,000.00

435,654,882.00

630,535,139.41

CONTRACTUAL OBLIGATION (SP0)

1 GOMBE

260,365,441.78

124,722,672.83

1 NASSARAWA

124,722,672.83

CONTRACTUAL OBLIGATION

4 TARABA

89,545,158.21

149,162,725.10

80,046,438.66

199,080,338.99

COMMERCIAL AGRICULTURAL CREDIT SCHEME 2

13 TARABA

75,463,399.91

76,319,358.38

24,534,748.59

136,994,082.48

63,599,465.32

73,251,016.37

50,713,329.21

135,286,650.84

62,275,065.70

66,666,666.66

52,599,721.84

254,479,013.22

38,540,982.24

496,523,795.16

COMMERCIAL AGRICULTURAL CREDIT SCHEME 2

2 TARABA

396,983,625.66

99,540,169.50

396,983,625.66

116,108,479.22

COMMERCIAL AGRIC. CREDIT SCHEME 3

1 SOKOTO

99,540,169.50

396,983,625.66

496,523,795.16

COMMERCIAL AGRICULTURAL CREDIT SCHEME 2

3 ONDO

644,284,762.92

177,943,881.78

101,080,710.69

923,309,355.39

BOND ISSUANCE PROGRAMME 2

1 GOMBE

101,080,710.69

177,943,881.78

644,284,762.92

923,309,355.39

CONTRACTUAL OBLIGATION (SP0)

1 GOMBE

260,365,441.78

124,722,672.83

124,722,672.83

SNO	STATE	AMTDEDUCTED	SNO	STATE	AMTDEDUCTED
2	KOGI	70,593,824.10	1	KANO	100,000,000.00
330,959,265.88					
CONTRIBUTION TO NUWSR PROJECT					
1	ABIA	72,016,555.22	2	OSUN	100,000,000.00
2	BENUE	74,741,975.21	200,000,000.00		
18,055,556.00					
FOREIGN LOANS TO STATE GOVERNMENTS					
143,001,711.72					
HEALTH CARE DEDUCTIONS					
1	ADAMAWA	2,066,085.64	1	ABIA	67,572,423.20
2	BORNO	20,807,812.50	2	ADAMAWA	82,177,449.78
3	YOBE	120,127,813.58	3	AKWA IBOM	44,801,992.19
146,758,530.43					
Counterpart Fund Contribution to UBEC project to UBA PLC					
1	CROSS RIVER	30,758,147.29	4	ANAMBRA	49,206,305.83
6	BAYELSA	35,910,172.13	5	BAUCHI	136,554,732.87
7	BENUE	32,909,106.25	6	BAYELSA	35,910,172.13
8	BORNO	24,543,400.53	7	BENUE	32,909,106.25
9	CROSS RIVER	221,816,087.67	8	BORNO	24,543,400.53
10	DELTA	26,519,863.50	9	CROSS RIVER	221,816,087.67
11	EBONYI	41,682,938.47	10	DELTA	26,519,863.50
12	EDO	91,028,172.92	11	EBONYI	41,682,938.47
13	EKITI	99,000,874.82	12	EDO	91,028,172.92
14	ENUGU	97,607,572.60	13	EKITI	99,000,874.82
15	GOMBE	57,175,560.83	14	ENUGU	97,607,572.60
16	IMO	55,600,505.69	15	GOMBE	57,175,560.83
17	JIGAWA	35,446,402.50	16	IMO	55,600,505.69
18	KADUNA	499,421,870.93	17	JIGAWA	35,446,402.50
19	KANO	88,827,869.69	18	KADUNA	499,421,870.93
20	KATSINA	131,780,920.96	19	KANO	88,827,869.69
21	KEBBI	60,837,586.39	20	KATSINA	131,780,920.96
22	KOGI	46,707,847.82	21	KEBBI	60,837,586.39
23	KWARA	45,348,106.89	22	KOGI	46,707,847.82
24	LAGOS	1,624,033,480.15	23	KWARA	45,348,106.89
25	NASSARAWA	34,204,952.52	24	LAGOS	1,624,033,480.15
26	NIGER	71,360,609.75	25	NASSARAWA	34,204,952.52
27	OGUN	115,070,808.52	26	NIGER	71,360,609.75
28	ONDO	84,587,125.64	27	OGUN	115,070,808.52
29	OSUN	161,618,795.04	28	ONDO	84,587,125.64
30	OYO	359,936,332.60	29	OSUN	161,618,795.04
31	PLATEAU	30,016,657.49	30	OYO	359,936,332.60
32	RIVERS	235,396,084.11	31	PLATEAU	30,016,657.49
33	SOKOTO	49,319,478.22	32	RIVERS	235,396,084.11
34	TARABA	76,381,878.33	33	SOKOTO	49,319,478.22
35	YOBE	44,955,919.23	34	TARABA	76,381,878.33
36	ZAMFARA	37,332,162.30	35	YOBE	44,955,919.23
37	FCT-ABUJA	49,891,154.53	36	ZAMFARA	37,332,162.30
38	Federal Government	88,436,850,743.05	37	FCT-ABUJA	49,891,154.53
93,483,433,945.94					
FG INTERVENTION FUNDS (1/40)					
330,959,265.88					
CONTRIBUTION TO NUWSR PROJECT					
1	BAUCHI	18,055,556.00	1	ADAMAWA	2,066,085.64
2	OSUN	100,000,000.00	2	BORNO	20,807,812.50
3	YOBE	120,127,813.58	3	YOBE	120,127,813.58
143,001,711.72					
DEDUCTIONS TO FAMILY HOMES FUNDS LTD					
1	BAUCHI	19,272,115.68	4	KANO	44,721,169.93
2	BENUE	19,207,256.98	5	KATSINA	36,465,925.68
3	IMO	35,508,841.64	6	KOGI	26,530,550.12
4	KANO	44,721,169.93	7	KWARA	35,055,955.59
5	KATSINA	36,465,925.68	8	NIGER	35,695,127.37
6	KOGI	26,530,550.12	9	ONDO	34,368,235.50
7	KWARA	35,055,955.59	286,825,178.49		
8	NIGER	35,695,127.37	DEVELOPMENT FUND TO STATE		
9	ONDO	34,368,235.50	56,960,188.66		
DEDUCTION OF CBN MICRO SMALL & MEDIUM ENTERPRISES					
1	BENUE	56,960,188.66	54,947,450.39		
Counterpart funding to World Bank Sponsored RAAMP-3					
1	KOGI	54,947,450.39	31,986,841.43		
GRANT TO ZENITH BANK					
1	CROSS RIVER	31,986,841.43	15,236,056.46		
GRANT TO ECOBANK					
Counterpart Funding Contribution to UBE MATCHING					
1	ABIA	15,236,056.46	146,758,530.43		
Counterpart Fund Contribution to World Bank/European Union Donor Project					
1	CROSS RIVER	30,758,147.29	30,758,147.29		
Counterpart fund to MDGs Project to UBA PLC					

SNO	STATE	AMTDEDUCTED	SNO	STATE	AMTDEDUCTED
1	ABIA	87,451,476.76	1	ABIA	87,401,497.26
2	BORNO	7,500,000.00	2	ADAMAWA	154,205,582.49
3	EKITI	409,096,600.00	3	AKWA IBOM	850,814,293.88
4	GOMBE	21,917,810.13	4	BAUCHI	85,665,758.90
5	SOKOTO	27,777,777.77	5	BAYELSA	741,156,852.48
IBADAN URBAN FLOOD MGT PROJECT (UEMP)					
		553,743,664.66			
1	OYO	33,333,333.33	6	BENUE	143,809,057.60
LOAN FACILITY FROM UBA PLC-2020					
1	OYO	33,333,333.33	7	CROSS RIVER	444,989,043.29
NATIONAL AGRICULTURAL TECHNOLOGY SUPPORT					
1	BENUE	371,635,833.60	8	DELTA	919,934,176.58
NATIONAL FADAMA PROJECT					
1	ABIA	1,000,000.00	9	EDO	157,343,097.74
1	ABIA	1,000,000.00	10	EKITI	248,153,651.78
THE POLICE REFORM PROGRAMME					
1	EBONYI	24,536,878.78	11	ENUGU	78,644,312.34
POLICE DEDUCTION 1% OF STATORY ALLOCATION TO FUND					
		1,000,000.00	12	IMO	489,166,930.51
RESTRICTING OF COMMERCIAL BANK LOANS INTO EGN					
		24,536,878.78	13	KOGI	10,759,110.04
SOFTWARE- (2/12)					
		24,536,878.78	14	KWARA	211,464,655.14
PURCHASE OF FEDERATION ACCOUNTS DISTRIBUTION					
1	ABIA	87,401,497.26	15	OGUN	888,119,936.29
2	ADAMAWA	154,205,582.49	16	ONDO	55,289,565.44
3	AKWA IBOM	850,814,293.88	17	OSUN	1,142,270,944.01
4	BAUCHI	85,665,758.90	18	OYO	120,771,051.72
5	BAYELSA	741,156,852.48	19	PLATEAU	334,102,159.05
6	BENUE	143,809,057.60	20	RIVERS	306,634,568.54
7	CROSS RIVER	444,989,043.29	21	TARABA	150,436,484.33
8	DELTA	919,934,176.58	22	ZAMFARA	242,955,007.53
9	EDO	157,343,097.74			7,864,087,736.94
10	EKITI	248,153,651.78			
11	ENUGU	78,644,312.34			
12	IMO	489,166,930.51			
13	KOGI	10,759,110.04			
14	KWARA	211,464,655.14			
15	OGUN	888,119,936.29			
16	ONDO	55,289,565.44			
17	OSUN	1,142,270,944.01			
18	OYO	120,771,051.72			
19	PLATEAU	334,102,159.05			
20	RIVERS	306,634,568.54			
21	TARABA	150,436,484.33			
22	ZAMFARA	242,955,007.53			

115,974,050,784.37

1,000,000,000.00

1,000,000,000.00

1,000,000,000.00

1 LAGOS

BOND ISSUANCE PROGRAMME3

114,974,050,784.37

129,376,851.82

129,376,851.82

1 OYO

UBEC COUNTERPART FUNDING IFO ACCESS BANK

SNO	STATE	AMTDEDUCTED	SNO	STATE	AMTDEDUCTED
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NET STATUTORY ALLOCATION TO STATE GOVERNMENTS

FEDERATION ACCOUNT: SCHEDULE VII

January, 2021

S/N	STATE	GROSS ALLOCATION	FOREIGN LOANS TO STATES	OTHER DEDUCTION	TOTAL DEDUCTION	STATE NET		STATE GROSS
						Jan 2021	Dec 2020	
1	ABIA	2,568,172,655.60	67,572,423.20	39,105,008.87	458,629,432.07	2,109,543,223.53	2,222,766,497.41	2,372,839,612.36
2	ADAMAWA	2,732,094,066.19	82,177,449.78	165,980,586.19	248,158,036.97	2,483,936,030.22	2,272,500,012.68	2,524,293,298.90
3	AKWA IBOM	2,757,483,201.64	44,801,992.19	888,918,657.03	933,720,649.22	1,823,762,552.42	8,103,189,643.64	2,547,751,358.15
4	ANAMBRA	2,726,975,809.60	49,206,305.83	107,844,895.25	157,051,201.08	2,569,924,608.52	2,337,965,022.39	2,519,564,332.59
5	BAUCHI	3,280,643,263.36	136,554,372.87	778,584,582.38	915,139,315.25	2,365,503,948.11	2,065,880,967.81	3,031,120,307.42
6	BAYELSA	2,426,743,550.28	35,910,172.13	1,905,567,297.49	1,941,477,469.62	485,266,080.66	5,842,394,194.91	2,242,167,485.36
7	BENUE	3,075,815,133.41	32,909,106.25	858,438,575.63	60,222,144.93	2,184,467,451.53	2,036,594,669.69	2,841,871,232.04
8	BORNO	3,407,562,360.40	24,543,400.53	60,222,144.93	84,765,545.46	3,322,796,814.94	3,060,813,807.16	3,148,386,045.12
9	CROSS RIVER	2,757,953,466.59	221,816,087.67	1,262,772,618.78	1,484,588,706.45	1,273,364,760.14	974,074,200.46	2,548,185,855.15
10	DELTA	2,784,763,447.92	26,519,863.50	998,627,642.83	1,025,147,506.33	1,759,615,941.59	10,837,825,570.92	2,572,956,691.94
11	EBONYI	2,453,687,877.87	41,682,938.47	167,635,182.73	209,318,121.20	2,244,369,756.67	2,034,244,143.74	2,267,062,450.14
12	EDO	2,564,497,083.48	91,028,172.92	293,406,548.17	384,434,721.09	2,180,062,362.39	3,092,226,490.16	2,369,443,601.16
13	EKITI	2,452,303,276.10	99,000,874.82	1,200,230,584.88	1,299,231,459.70	1,153,071,816.40	1,807,808,330.33	2,265,783,160.01
14	ENUGU	2,758,191,496.60	97,607,572.60	79,421,111.93	177,028,684.53	2,581,162,812.07	2,354,666,576.92	2,548,405,780.79
15	GOMBE	2,583,349,257.37	57,175,560.83	556,487,033.63	613,662,594.46	1,969,686,662.91	1,749,897,891.61	2,386,861,894.62
16	IMO	2,851,563,921.66	55,600,505.69	525,452,571.74	581,053,077.43	2,270,510,844.23	2,635,845,510.34	2,634,676,378.07
17	JIGAWA	3,067,121,520.82	35,446,402.50	74,027,815.96	109,474,218.46	2,957,647,302.36	2,717,989,003.00	2,833,838,848.28
18	KADUNA	3,593,489,599.90	499,421,870.93	776,799.59	500,198,670.52	3,093,290,929.38	2,781,733,869.55	3,320,171,815.81
19	KANO	4,350,319,223.44	88,827,869.69	261,606,448.74	350,434,318.43	3,999,884,905.01	3,651,160,805.80	4,019,437,617.36
20	KATSINA	3,371,373,588.28	131,780,920.96	37,242,725.27	169,023,646.23	3,202,349,942.05	2,917,665,820.69	3,114,949,760.45
21	KEBBI	2,896,026,732.29	60,837,586.39	38,104,363.15	98,941,949.54	2,797,084,782.75	2,556,910,632.96	2,675,757,384.87
22	KOGI	3,031,265,706.02	46,707,847.82	300,004,230.66	346,712,078.48	2,684,553,627.54	2,448,133,735.88	2,800,710,196.47
23	KWARA	2,441,369,960.35	45,348,106.89	247,297,410.32	292,645,517.21	2,148,724,443.14	1,944,247,970.76	2,255,681,423.03
24	LAGOS	3,674,126,802.10	1,624,033,480.15	2,000,776,799.59	3,624,810,279.74	49,316,522.36	-1,043,465,857.78	3,394,675,820.52
25	NASSARAWA	2,529,264,524.83	34,204,952.52	125,499,472.42	159,704,424.94	2,369,560,099.89	2,162,045,973.39	2,336,890,801.16
26	NIGER	3,248,727,669.13	71,360,609.75	785,086,364.90	856,446,974.65	2,392,280,694.48	2,163,802,407.79	3,001,632,186.33
27	OGUN	2,548,049,376.92	115,070,808.52	888,896,735.88	1,003,967,544.40	1,544,081,832.52	1,317,968,270.25	2,354,246,893.27
28	ONDO	2,553,097,348.10	84,587,125.64	1,106,029,679.47	1,190,616,805.11	1,362,480,542.99	1,913,699,014.68	2,358,910,920.02
29	OSUN	2,501,338,567.13	161,618,795.04	1,243,047,743.60	1,404,666,538.64	1,096,672,028.49	882,406,799.22	2,311,088,868.22
30	OYO	3,076,154,974.35	359,936,332.60	521,165,053.94	881,101,386.54	2,195,053,587.81	1,942,304,275.17	2,842,185,224.97
31	PLATEAU	2,864,001,652.39	30,016,657.49	1,390,813,130.20	1,420,829,787.69	1,443,171,864.70	1,188,732,355.32	2,646,168,105.50
32	RIVERS	2,957,836,017.18	235,396,084.11	307,411,368.13	542,807,452.24	2,415,028,564.94	7,919,043,944.87	2,732,865,507.76
33	SOKOTO	3,022,639,889.17	49,319,478.22	353,576,930.34	402,896,308.56	2,619,743,580.61	2,386,546,976.40	2,792,740,451.97
34	TARABA	2,641,913,551.79	76,381,878.33	713,205,467.70	789,587,346.03	1,852,326,205.76	1,673,688,985.20	2,440,971,838.27
35	YOBE	2,723,473,730.81	44,955,919.23	120,904,613.17	165,860,532.40	2,557,613,198.41	2,362,622,277.07	2,516,328,618.95
36	ZAMFARA	2,729,273,934.61	37,332,162.30	732,554,743.98	769,886,906.28	1,959,387,028.33	1,748,716,309.50	2,521,687,664.15
42	SOKO DERIVATIO			0.00	0.00	0.00	548,045,133.99	0.00

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S/N	STATE	GROSS ALLOCATION	FOREIGN LOANS TO STATES	OTHER DEDUCTION	TOTAL DEDUCTION	STATE NET Jan 2021	STATE NET Dec 2020	STATE GROSS Dec 2020
43	GBETIOKUN DERI	104,002,664,237.70	0.00	21,488,674,839.36	26,485,366,887.46	77,517,297,349.88	99,612,692,233.89	96,092,309,431.19