

Office of the Accountant General of the Federation
Federal Ministry of Finance, Abuja

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of December, 2020 Shared in January, 2021

S/n	Beneficiaries	Statutory	Exchange Gain Difference	Distribution of ₦6.897 Billion from FOREX Equalisation	VAT	Total
		₦	₦	₦	₦	₦
1	FGN (see Table II)	189,451,454,372.57	1,780,118,119.65	3,161,118,059.27	23,904,425,566.42	218,297,116,117.91
2	State (see Table III)	96,092,309,431.19	902,899,699.26	1,603,361,323.91	79,681,418,554.73	178,279,989,009.09
3	LGCs (see Table IV)	74,083,142,750.09	696,097,822.04	1,236,124,373.97	55,776,992,988.31	131,792,357,934.41
4	13% Derivation Fund	30,477,509,012.92	452,687,524.54	896,641,940.72	-	31,826,838,478.18
5	Cost of Collection - NCS	6,302,508,921.00	-	-	684,625,452.68	6,987,134,373.68
6	Cost of Collection - DPR	6,358,482,831.55	-	-	-	6,358,482,831.55
7	Cost of Collections - FIRS	4,259,560,026.79	-	-	6,169,690,121.92	10,429,250,148.71
8	FIRS Refund	4,000,000,000.00	-	-	-	4,000,000,000.00
9	FIRS Refund on Cost of Collection	100,000,000.00	-	-	-	100,000,000.00
10	Refund to NCS	6,422,257.85	-	-	-	6,422,257.85
11	North East Development Commission	-	-	-	5,140,736,680.95	5,140,736,680.95
12	Police Trust Fund	2,205,445,397.47	-	-	-	2,205,445,397.47
13	13% Derivation Refund to Oil Producing States	23,920,441,326.36	-	-	-	23,920,441,326.36
	Total	437,257,276,327.80	3,831,803,165.49	6,897,245,697.88	171,357,889,365.00	619,344,214,556.17

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Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of December, 2020 Shared in January, 2021

S/n	Beneficiaries	Gross Statutory Allocation	Less Deduction	Net Statutory Allocation	Exchange Gain Difference	Distribution of ₦6.897 Billion from FOREX Equalisation	VAT	Total Net Amount
		₦	₦	₦	₦	₦	₦	₦
1	FGN (CRF Account)	174,419,049,678.62	54,954,000,765.56	119,465,048,913.06	1,638,871,085.86	2,910,292,822.22	22,310,797,195.32	146,325,010,016.47
2	Share of Derivation & Ecology	3,596,269,065.54	-	3,596,269,065.54	33,791,156.41	60,006,037.57	-	3,690,066,259.52
3	Stabilization	1,798,134,532.77	-	1,798,134,532.77	16,895,578.20	30,003,018.79	-	1,845,033,129.76
4	Development of Natural Resources	6,041,732,030.10	-	6,041,732,030.10	56,769,142.77	100,810,143.12	-	6,199,311,315.99
5	FCT-Abuja	3,596,269,065.54	56,566,861.38	3,539,702,204.16	33,791,156.41	60,006,037.57	1,593,628,371.09	5,227,127,769.23
	Sub-total	189,451,454,372.57	55,010,567,626.94	134,440,886,745.63	1,780,118,119.65	3,161,118,059.27	23,904,425,566.42	163,286,548,490.97

Source: Office of the Accountant-General of the Federation

The above information is also available on the Federal Ministry of Finance website www.fmf.gov.ng and Office of Accountant-General of the Federation website www.oagf.gov.ng. In addition, you would find on these websites details of the Capital and Recurrent allocations to all arms of Government including Federal Ministries and Agencies. The Budget Office website www.budgetoffice.gov.ng also contains information about the Budget.

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Dr. (Mrs) Zainab .S. Ahmed
Hon. Minister of Finance, Budget & National Planning
Abuja, Nigeria.

Federal Ministry of Finance, Abuja

Table III
Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the month of December, 2020 Shared in January, 2021

S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total	Deductions			Net Statutory Allocation	Distribution of Exchange Gain For the Month	Distribution from FOREX Equalisation Account	Gross VAT Allocation	Deduction	Gross VAT Allocation	Total Gross Amount	Total Net Amount	S/n
						External Debt	Contractual Obligation (ISPO)	Other Deductions (See Note)									
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1	ABIA	17	2,372,839,612.36	324,344,026.70	2,697,183,639.06	83,360,132.79	0.00	391,057,008.87	2,222,766,497.40	28,951,053.18	52,774,840.25	1,620,687,670.19	-	1,620,687,670.19	4,399,597,202.68	3,925,180,061.02	1
2	ADAMAWA	21	2,524,293,298.90	-	2,524,293,298.90	85,812,700.03	0.00	165,980,586.19	2,272,500,012.68	23,718,689.60	42,119,439.83	1,732,131,347.36	-	1,732,131,347.36	4,322,262,775.70	4,070,469,489.48	2
3	AKWA IBO	31	2,547,751,358.15	6,507,090,696.10	9,054,842,054.25	62,733,753.58	0.00	888,918,657.03	8,103,189,643.64	135,966,361.72	264,404,169.55	1,821,103,893.37	-	1,821,103,893.37	11,276,416,478.89	10,324,664,068.28	3
4	ANAMBRA	21	2,519,564,332.59	-	2,519,564,332.59	73,754,414.95	0.00	107,844,895.25	2,337,965,022.39	23,674,255.43	42,040,534.02	2,029,426,259.58	-	2,029,426,259.58	4,614,705,381.63	4,433,106,071.43	4
5	BAUCHI	20	3,031,120,307.42	-	3,031,120,307.42	186,654,757.23	201,255,000.00	577,329,582.38	2,065,880,967.81	28,480,922.46	50,576,170.95	1,970,337,117.61	-	1,970,337,117.61	5,080,514,518.44	4,115,275,178.83	5
6	BAYELSA	8	2,242,167,485.36	5,553,504,925.91	7,795,672,411.27	47,710,918.87	0.00	1,905,567,297.49	5,842,394,194.91	81,980,841.28	158,062,982.97	1,427,954,189.69	-	1,427,954,189.69	9,463,670,425.21	7,150,392,208.85	6
7	BENUE	23	2,841,871,232.04	-	2,841,871,232.04	34,289,463.48	103,855,987.23	667,131,111.64	2,036,594,669.69	26,702,705.93	47,418,429.72	1,858,721,902.19	-	1,858,721,902.19	4,774,714,269.88	3,969,437,707.53	7
8	BORNO	27	3,148,386,045.12	-	3,148,386,045.12	27,350,093.03	0.00	60,222,144.93	3,060,813,807.16	29,582,771.30	52,532,824.40	1,969,559,134.44	-	1,969,559,134.44	5,200,060,775.27	5,112,488,537.31	8
9	CROSS RIVER	18	2,548,185,855.15	-	2,548,185,855.15	311,339,035.91	633,134,951.92	629,637,666.86	974,074,200.46	23,943,188.13	42,518,102.34	1,700,578,992.73	-	1,700,578,992.73	4,315,226,138.35	2,741,114,483.66	9
10	DELTA	25	2,572,956,691.94	9,330,887,136.39	11,903,843,828.33	34,057,281.25	0.00	1,031,960,976.16	10,837,825,570.92	181,915,744.53	355,367,962.54	2,075,637,346.62	-	2,075,637,346.62	14,516,764,882.02	13,450,746,624.61	10
11	EBONYI	13	2,267,062,450.14	-	2,267,062,450.14	67,049,377.95	0.00	165,788,928.45	2,034,244,143.74	21,301,704.75	37,827,379.45	1,685,536,884.93	-	1,685,536,884.93	4,011,728,419.28	3,778,910,112.87	11
12	EDO	18	2,369,443,601.16	1,140,408,957.97	3,509,852,559.13	124,219,520.80	0.00	293,406,548.17	3,092,226,490.16	35,843,596.92	66,433,497.70	1,754,911,762.43	-	1,754,911,762.43	5,367,041,416.18	4,949,415,347.21	12
13	EKITI	16	2,265,783,160.01	-	2,265,783,160.01	158,331,049.10	0.00	299,643,780.58	1,807,808,330.33	21,289,684.32	37,806,033.68	1,598,185,414.27	-	1,598,185,414.27	3,923,064,292.28	3,465,089,462.60	13
14	ENUGU	17	2,548,405,780.79	-	2,548,405,780.79	114,318,091.94	0.00	79,421,111.93	2,354,666,576.92	23,945,254.59	42,521,771.94	1,827,445,011.87	-	1,827,445,011.87	4,442,317,819.19	4,248,578,615.32	14
15	GOMBE	11	2,386,861,894.62	-	2,386,861,894.62	80,476,969.38	533,792,423.91	22,694,609.72	1,749,897,891.61	22,427,360.73	39,826,309.41	1,537,016,605.80	-	1,537,016,605.80	3,986,132,170.56	3,349,168,167.55	15
16	IMO	27	2,634,676,378.07	607,886,509.77	3,242,562,887.84	81,264,805.76	0.00	525,452,571.74	2,635,845,510.34	35,819,369.83	65,874,822.12	1,937,417,750.75	-	1,937,417,750.75	5,281,674,830.54	4,674,957,453.04	16
17	JIGAWA	27	2,833,838,848.28	-	2,833,838,848.28	41,822,029.32	0.00	74,027,815.96	2,717,989,003.00	26,627,232.28	47,284,404.28	1,972,248,955.71	-	1,972,248,955.71	4,879,999,440.55	4,764,149,595.27	17
18	KADUNA	23	3,320,171,815.81	-	3,320,171,815.81	537,661,146.67	0.00	776,799.59	2,781,733,869.55	31,196,899.65	55,399,179.29	2,255,667,819.37	-	2,255,667,819.37	5,662,435,714.12	5,123,997,767.86	18
19	KANO	44	4,019,437,617.36	-	4,019,437,617.36	106,670,362.82	0.00	261,606,448.74	3,651,160,805.80	37,767,320.17	67,066,874.11	3,242,137,394.93	-	3,242,137,394.93	7,366,409,206.57	6,998,132,395.01	19
20	KATSINA	34	3,114,949,760.45	-	3,114,949,760.45	160,041,214.49	0.00	37,242,725.27	2,917,665,820.69	29,268,598.27	51,974,918.72	2,198,160,845.94	-	2,198,160,845.94	5,394,354,123.38	5,197,070,183.62	20
21	KEBBI	21	2,675,757,384.87	-	2,675,757,384.87	80,742,388.76	0.00	38,104,363.15	2,556,910,632.96	25,141,871.94	44,646,714.48	1,700,764,455.56	-	1,700,764,455.56	4,446,310,426.85	4,327,463,674.94	21
22	KOGI	21	2,800,710,196.47	-	2,800,710,196.47	52,572,229.93	117,593,824.10	182,410,406.56	2,448,133,735.88	26,315,949.83	46,731,631.65	1,695,938,197.23	-	1,695,938,197.23	4,589,995,975.18	4,217,119,514.59	22
23	KWARA	16	2,555,881,423.03	-	2,555,881,423.03	64,136,041.95	0.00	247,297,410.32	1,944,247,970.76	21,194,766.68	37,637,479.78	1,573,032,994.62	-	1,573,032,994.62	3,887,546,664.10	3,576,113,211.83	23
24	LAGOS	20	3,394,675,820.52	-	3,394,675,820.52	2,437,364,878.71	1,000,000,000.00	1,000,776,799.59	(1,043,465,857.78)	31,896,951.96	58,642,326.01	12,699,156,244.36	1,000,000,000.00	11,699,156,244.36	16,182,371,342.85	10,742,229,664.55	24
25	NASSARAWA	13	2,336,890,801.16	-	2,336,890,801.16	49,345,355.35	124,722,672.83	776,799.59	2,162,045,973.39	21,957,823.83	38,992,509.92	1,456,366,760.50	-	1,456,366,760.50	3,854,227,895.42	3,679,383,067.65	25
26	NIGER	25	3,001,632,186.33	-	3,001,632,186.33	78,820,977.20	275,631,992.38	483,376,808.96	2,163,802,407.79	28,203,847.05	50,084,142.89	1,853,816,190.97	-	1,853,816,190.97	4,933,736,367.23	4,095,906,588.69	26
27	OGUN	20	2,354,246,893.27	-	2,354,246,893.27	147,381,887.14	0.00	888,896,735.88	1,317,968,270.25	22,120,904.62	39,282,107.36	1,945,688,447.85	-	1,945,688,447.85	4,361,338,353.10	3,325,059,730.08	27
28	ONDO	18	2,358,910,920.02	744,627,044.98	3,103,537,965.00	83,809,270.86	951,995,613.62	154,034,065.85	1,913,699,014.67	35,102,302.66	64,985,490.03	1,752,686,921.37	-	1,752,686,921.37	4,956,282,679.06	3,766,443,728.73	28
29	OSUN	30	2,311,088,868.22	-	2,311,088,868.22	185,634,325.40	0.00	1,243,047,743.60	882,406,799.22	21,715,384.47	38,561,988.25	1,750,764,667.43	-	1,750,764,667.43	4,122,130,908.38	2,693,448,839.38	29
30	OYO	33	2,842,185,224.97	-	2,842,185,224.97	378,715,895.86	99,912,935.00	421,252,118.94	1,942,304,275.17	26,705,656.26	47,423,668.89	3,465,435,303.70	-	3,465,435,303.70	6,381,749,853.82	5,481,868,904.02	30
31	PLATEAU	17	2,646,168,105.50	-	2,646,168,105.50	66,622,619.98	400,864,283.56	989,948,846.64	1,188,732,355.32	24,863,846.03	44,152,998.53	1,678,080,097.83	-	1,678,080,097.83	4,393,265,047.89	2,935,829,297.71	31
32	RIVERS	23	2,732,865,507.76	5,720,714,581.10	8,453,580,088.86	227,124,775.86	0.00	307,411,368.13	7,919,043,944.87	100,594,121.85	193,985,654.70	3,214,040,204.97	-	3,214,040,204.97	11,962,200,070.38	11,427,663,926.39	32
33	SOKOTO	23	2,792,740,451.97	-	2,792,740,451.97	52,616,645.23	0.00	353,576,830.34	2,386,546,976.40	26,241,064.75	46,598,651.39	1,829,549,603.40	-	1,829,549,603.40	4,695,129,771.51	4,288,936,295.94	33
34	TARABA	16	2,440,971,838.27	-	2,440,971,838.27	54,077,385.37	0.00	713,205,467.70	1,673,688,985.20	22,935,786.97	40,729,168.25	1,561,420,391.81	-	1,561,420,391.81	4,066,957,185.30	3,298,774,332.23	34
35	YOBE	17	2,516,328,618.95	-	2,516,328,618.95	32,801,728.71	0.00	120,904,613.17	2,362,622,277.07	23,643,852.11	41,986,544.08	1,593,434,877.66	-	1,593,434,877.66	4,175,393,892.81	4,021,687,550.93	35
36	ZAMFARA	14	2,521,687,664.15	-	2,521,687,664.15	40,416,610.67	488,822,936.86	243,731,807.12	1,748,716,309.50	23,694,206.61	42,075,963.16	1,696,386,895.64	-	1,696,386,895.64	4,283,844,729.57	3,510,873,374.92	36
37	Suko		-	548,045,133.99	548,045,133.99	-	-	-	548,045,133.99	2,855,331.09	5,655,578.01	-	-	5,655,578.01	556,556,043.09	-	
Total (States/LGCs)			96,092,309,431.20	30,477,509,012.91	126,569,818,444.11	6,451,106,136.33	4,931,582,621.41	15,574,443,452.49	99,812,692,233.88	1,355,587,223.78	2,500,003,264.65	79,681,418,554.71	1,000,000,000.00	78,681,418,554.71	210,106,827,487.24	182,149,701,277.01	

Note:
* Other Deductions cover: National Water Rehabilitation Projects, National Agricultural Technology Support Programme, Payment for Fertilizer, State Water Supply Project, State Agricultural Project and National Fadama Project

Source: Office of the Accountant-General of the Federation

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Federal Ministry of Finance, Budget & National Planning, Abuja.

Summary of Distribution of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the month of December, 2020 Shared in January 2021

	1	2	3	4	5	6	7	8(3 + 4 + 5 + 6 + 7)	
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	Deduction	Distribution of ₦6.897 Billion from FOREX Equalisation	Distribution from FOREX Equalisation Account	Value Added Tax	Total Net Amount	S/n
			₦	₦	₦	₦	₦	₦	
1	ABIA	17	1,537,682,239.96	(113,650,837.46)	14,448,324.12	25,657,206.56	964,789,118.17	2,428,926,051.35	1
2	ADAMAWA	21	1,939,565,452.35	(140,392,210.98)	18,224,487.20	32,362,883.67	1,177,704,328.32	3,027,464,940.57	2
3	AKWA IBOM	31	2,583,387,208.33	(207,245,644.78)	24,273,946.03	43,105,459.31	1,606,070,968.35	4,049,591,937.25	3
4	ANAMBRA	21	1,950,047,069.69	(140,392,210.98)	18,322,974.27	32,537,776.12	1,364,528,138.31	3,225,043,747.41	4
5	BAUCHI	20	2,213,689,314.10	(133,706,867.60)	20,800,201.68	36,936,814.72	1,309,381,760.52	3,447,101,223.42	5
6	BAYELSA	8	901,052,579.25	(53,482,747.04)	8,466,443.44	15,034,635.60	506,582,423.52	1,377,653,334.76	6
7	BENUE	23	2,408,836,583.63	(153,762,897.74)	22,633,838.65	40,192,971.08	1,346,076,773.44	3,663,977,269.06	7
8	BORNO	27	2,615,274,659.07	(180,504,271.26)	24,573,565.95	43,637,521.72	1,547,786,515.41	4,050,767,990.89	8
9	CROSS RIVER	18	1,685,985,202.26	(120,336,180.84)	15,841,804.00	28,131,735.85	1,045,140,847.43	2,654,763,408.70	9
10	DELTA	25	2,160,348,229.38	(167,133,584.50)	20,298,999.77	36,046,784.78	1,531,167,425.55	3,580,727,854.99	10
11	EBONYI	13	1,247,183,195.33	(99,381,295.89)	11,718,745.64	20,810,045.16	837,560,878.26	2,017,891,568.50	11
12	EDO	18	1,652,958,800.34	(120,336,180.84)	15,531,482.31	27,580,669.32	1,083,181,882.98	2,658,916,654.10	12
13	EKITI	16	1,312,509,230.95	(106,965,494.08)	12,332,560.19	21,900,051.63	904,524,032.46	2,144,300,381.16	13
14	ENUGU	17	1,679,430,715.69	(113,650,837.46)	15,780,216.93	28,022,370.07	1,087,092,445.97	2,696,674,911.20	14
15	GOMBE	11	1,150,747,099.35	(73,538,777.18)	10,812,615.66	19,200,947.54	690,750,073.55	1,797,971,958.92	15
16	IMO	27	2,250,810,745.27	(180,504,271.26)	21,149,000.97	37,556,209.42	1,524,702,355.75	3,653,714,040.14	16
17	JIGAWA	27	2,364,688,608.90	(180,504,271.26)	22,219,016.76	39,456,334.03	1,554,570,847.34	3,800,430,535.77	17
18	KADUNA	23	2,659,316,253.16	(153,762,897.74)	24,987,388.27	44,372,383.74	1,608,874,927.15	4,183,788,054.57	18
19	KANO	44	4,233,859,393.67	(294,155,108.72)	39,782,063.68	70,644,637.88	2,984,170,736.47	7,034,301,722.98	19
20	KATSINA	34	3,223,309,222.75	(227,301,674.92)	30,286,762.23	53,782,965.29	1,966,978,586.21	5,047,055,861.55	20
21	KEBBI	21	2,034,254,106.78	(140,392,210.98)	19,114,197.92	33,942,824.11	1,162,795,403.55	3,109,714,321.39	21
22	KOGI	21	2,102,550,625.45	(140,392,210.98)	19,755,923.64	35,082,394.98	1,161,286,246.32	3,178,282,979.41	22
23	KWARA	16	1,487,774,799.00	(106,965,494.08)	13,979,385.31	24,824,469.15	890,683,767.79	2,310,296,927.17	23
24	LAGOS	20	2,534,418,698.88	(133,706,867.60)	23,813,829.58	42,288,388.58	7,179,683,209.55	9,646,497,258.99	24
25	NASSARAWA	13	1,327,351,545.20	(86,909,463.94)	12,472,021.10	22,147,705.09	706,311,095.31	1,981,372,902.77	25
26	NIGER	25	2,456,825,322.08	(167,133,584.50)	23,084,749.00	40,993,693.71	1,408,232,210.84	3,762,002,391.13	26
27	OGUN	20	1,752,690,301.79	(133,706,867.60)	16,468,576.47	29,244,752.88	1,271,320,021.25	2,936,016,784.79	27
28	ONDO	18	1,673,930,103.65	(120,336,180.84)	15,728,532.24	27,930,588.86	1,087,997,948.41	2,685,250,992.31	28
29	OSUN	30	2,267,380,647.73	(200,560,301.40)	21,304,694.59	37,832,688.78	1,518,890,057.56	3,644,847,787.26	29
30	OYO	33	2,860,123,776.25	(220,616,331.54)	26,874,209.94	47,722,985.03	2,604,945,720.71	5,319,050,360.39	30
31	PLATEAU	17	1,792,914,391.31	(113,650,837.46)	16,846,528.87	29,915,917.40	1,004,885,774.97	2,730,911,775.09	31
32	RIVERS	23	2,222,416,781.64	(153,762,897.74)	20,882,206.45	37,082,438.07	2,098,856,726.23	4,225,475,254.65	32
33	SOKOTO	23	2,238,317,675.75	(153,762,897.74)	21,031,613.96	37,347,754.60	1,316,306,894.40	3,459,241,040.97	33
34	TARABA	16	1,677,626,586.40	(106,965,494.08)	15,763,265.02	27,992,267.02	882,554,372.13	2,496,970,996.51	34
35	YOBE	17	1,686,706,509.82	(113,650,837.46)	15,848,581.53	28,143,771.32	936,314,505.27	2,553,362,530.49	35
36	ZAMFARA	14	1,524,052,084.81	(93,594,807.32)	14,320,252.86	25,429,778.75	908,800,931.04	2,379,008,240.15	36
37	FCT, ABUJA	6	673,126,990.11	(40,112,060.28)	6,324,815.80	11,231,552.12	2,995,493,037.84	3,646,064,335.59	37
	Total LGCs		74,083,142,750.09	(5,186,927,608.07)	696,097,822.04	1,236,124,373.97	55,776,992,988.31	126,605,430,326.34	