



Office of the Accountant General of the Federation
Federal Ministry of Finance, Budget and National Planning, Abuja

**SUMMARY OF GROSS REVENUE ALLOCATION BY FEDERATION ACCOUNT ALLOCATION
COMMITTEE FOR THE MONTH OF AUGUST, 2020 SHARED IN SEPTEMBER, 2020**

TABLE I

| S/n | Beneficiaries | Statutory ₦ | VAT ₦ | Total ₦ |
|-----|-----------------------------------|---------------------------|---------------------------|---------------------------|
| 1 | FGN (see Table II) | 251,947,508,922.54 | 20,957,107,287.60 | 272,904,616,210.15 |
| 2 | State (see Table III) | 127,791,143,477.80 | 69,857,024,292.01 | 197,648,167,769.80 |
| 3 | LGCs (see Table IV) | 98,521,615,106.39 | 48,899,917,004.40 | 147,421,532,110.79 |
| 4 | 13% Derivation Fund | 30,880,672,856.42 | - | 30,880,672,856.42 |
| 5 | Cost of Collection - NCS | 6,014,947,864.32 | 646,178,745.22 | 6,661,126,609.54 |
| 6 | Cost of Collections - DPR | 5,698,897,636.18 | - | 5,698,897,636.18 |
| 7 | Cost of Collections - FIRS | 8,116,371,648.07 | 5,363,027,645.48 | 13,479,399,293.55 |
| 8 | FIRS Refunds | 200,000,000.00 | - | 200,000,000.00 |
| 9 | Police Trust Fund | 2,659,151,545.29 | - | 2,659,151,545.29 |
| 10 | North East Development Commission | - | 4,506,904,793.03 | 4,506,904,793.03 |
| | Total | 531,830,309,057.01 | 150,230,159,767.74 | 682,060,468,824.75 |

**SUMMARY OF GROSS REVENUE ALLOCATION BY FEDERATION ACCOUNT ALLOCATION
COMMITTEE FOR THE MONTH OF AUGUST, 2020 SHARED IN SEPTEMBER, 2020**

TABLE II

| S/n | 1 Beneficiaries | 2 Gross Statutory Allocation ₦ | 3 Less Deductions ₦ | 4=2-3 Net Statutory Allocation ₦ | 5 VAT ₦ | 6=4+5 Net Statutory Allocation ₦ |
|-----|----------------------------------|--------------------------------------|---------------------------|--|--------------------------|--|
| 1 | FGN (CRF Account) | 231,956,229,740.76 | 54,952,095,630.66 | 177,004,134,110.10 | 19,559,966,801.76 | 196,564,100,911.86 |
| 2 | Share of Derivation & Ecology | 4,782,602,675.07 | - | 4,782,602,675.07 | - | 4,782,602,675.07 |
| 3 | Stabilization | 2,391,301,337.53 | - | 2,391,301,337.53 | - | 2,391,301,337.53 |
| 4 | Development of Natural Resources | 8,034,772,494.11 | - | 8,034,772,494.11 | - | 8,034,772,494.11 |
| 5 | FCT-Abuja | 4,782,602,675.07 | 56,529,997.31 | 4,726,072,677.76 | 1,397,140,485.84 | 6,123,213,163.60 |
| | Sub-total | 251,947,508,922.54 | 55,008,625,627.97 | 196,938,883,294.57 | 20,957,107,287.60 | 217,895,990,582.18 |

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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Office of the Accountant General of the Federation
Federal Ministry of Finance, Budget and National Planning, Abuja

DISTRIBUTION OF REVENUE ALLOCATION TO STATE GOVERNMENTS BY FEDERATION ACCOUNT
ALLOCATION COMMITTEE FOR THE MONTH OF AUGUST, 2020 SHARED IN SEPTEMBER, 2020 TABLE III

| 1 S/n | 2 Beneficiaries | 3 No. of LGCs | 4 Gross Statutory Allocation | 5 13% Share of Derivation (Net) | 6=4+5 Gross Total | 7 External Debt | 8 Deductions | | 9 Other Deductions (see Note) | 10=6-(7+8+9) Net Statutory Allocation | 11 Gross VAT Allocation | 12 Deduction | 13 Gross VAT Allocation | 14=6+11 Total Gross Amount | 15=10+13 Total Net Amount |
|----------|-----------------------|------------------|---------------------------------|------------------------------------|---------------------------|-------------------------|-------------------------------|--------------------------|----------------------------------|--|----------------------------|--------------------------|----------------------------|-------------------------------|------------------------------|
| | | | | | | | Contractual Obligation (ISPO) | | | | | | | | |
| | | | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ |
| 1 | ABIA | 17 | 3,155,589,548.72 | 381,625,776.72 | 3,537,215,325.43 | 83,360,132.79 | 0.00 | 390,280,209.28 | 3,063,574,983.36 | 1,412,645,782.49 | - | 1,412,645,782.49 | 4,949,861,107.92 | 4,476,220,765.85 | |
| 2 | ADAMAWA | 21 | 3,357,004,624.51 | - | 3,357,004,624.51 | 85,812,700.03 | 0.00 | 154,205,582.49 | 3,116,986,341.99 | 1,510,127,598.22 | - | 1,510,127,598.22 | 4,867,132,222.73 | 4,627,113,940.21 | |
| 3 | AKWA IBOM | 31 | 3,388,201,004.66 | 6,357,586,186.03 | 9,745,787,190.69 | 62,733,753.58 | 0.00 | 951,741,322.76 | 8,731,312,114.35 | 1,603,008,851.92 | - | 1,603,008,851.92 | 11,348,796,042.61 | 10,334,320,966.27 | |
| 4 | ANAMBRA | 21 | 3,350,715,671.56 | - | 3,350,715,671.56 | 73,754,414.95 | 0.00 | 107,068,095.66 | 3,169,893,160.95 | 1,717,549,076.33 | - | 1,717,549,076.33 | 5,068,264,747.90 | 4,887,442,237.29 | |
| 5 | BAUCHI | 20 | 4,031,023,215.03 | - | 4,031,023,215.03 | 186,654,757.23 | 201,255,000.00 | 598,085,335.12 | 3,045,028,122.68 | 1,696,593,298.49 | - | 1,696,593,298.49 | 5,727,616,513.53 | 4,741,621,421.18 | |
| 6 | BAYELSA | 8 | 2,981,811,432.34 | 6,030,543,779.91 | 9,012,355,212.26 | 47,710,918.87 | 0.00 | 1,904,790,497.90 | 7,059,853,795.49 | 1,273,507,736.92 | - | 1,273,507,736.92 | 10,285,862,949.17 | 8,333,361,532.40 | |
| 7 | BENUE | 23 | 3,779,344,845.69 | - | 3,779,344,845.69 | 34,289,463.48 | 103,855,987.23 | 666,354,312.05 | 2,974,845,082.93 | 1,664,232,319.10 | - | 1,664,232,319.10 | 5,443,577,164.79 | 4,639,077,402.03 | |
| 8 | BORNO | 27 | 4,186,972,455.94 | - | 4,186,972,455.94 | 27,350,093.03 | 0.00 | 51,945,345.34 | 4,107,677,017.57 | 1,630,139,993.49 | - | 1,630,139,993.49 | 5,817,112,449.43 | 5,737,817,011.06 | |
| 9 | CROSS RIVER | 18 | 3,388,778,833.09 | - | 3,388,778,833.09 | 311,339,035.91 | 633,134,951.92 | 628,860,867.27 | 1,815,443,977.99 | 1,422,153,121.36 | - | 1,422,153,121.36 | 4,810,931,954.45 | 3,237,597,099.35 | |
| 10 | DELTA | 25 | 3,421,721,048.52 | 9,713,781,857.35 | 13,135,502,905.87 | 34,057,281.25 | 0.00 | 919,934,176.58 | 12,181,511,448.04 | 1,689,583,977.38 | - | 1,689,583,977.38 | 14,825,086,883.25 | 13,871,095,425.42 | |
| 11 | EBONYI | 13 | 3,014,918,722.99 | - | 3,014,918,722.99 | 67,049,377.95 | 0.00 | 172,470,691.59 | 2,775,398,653.45 | 1,401,586,355.63 | - | 1,401,586,355.63 | 4,416,505,078.62 | 4,176,985,009.08 | |
| 12 | EDO | 18 | 3,151,073,264.77 | 1,008,832,542.34 | 4,159,905,807.11 | 124,219,520.80 | 0.00 | 292,629,748.58 | 3,743,056,537.73 | 1,485,054,611.85 | - | 1,485,054,611.85 | 5,644,960,418.96 | 5,228,111,149.58 | |
| 13 | EKITI | 16 | 3,013,217,421.92 | - | 3,013,217,421.92 | 158,331,049.10 | 102,458,000.01 | 349,580,310.20 | 2,402,848,062.61 | 1,389,199,946.94 | - | 1,389,199,946.94 | 4,402,417,368.86 | 3,792,048,009.55 | |
| 14 | ENUGU | 17 | 3,389,071,307.59 | - | 3,389,071,307.59 | 114,318,091.94 | 0.00 | 78,644,312.34 | 3,196,108,903.31 | 1,510,291,171.84 | - | 1,510,291,171.84 | 4,899,362,479.42 | 4,706,400,075.14 | |
| 15 | GOMBE | 11 | 3,174,237,487.29 | - | 3,174,237,487.29 | 80,476,969.38 | 533,792,423.91 | - | 2,559,968,094.00 | 1,358,789,831.15 | - | 1,358,789,831.15 | 4,533,027,318.44 | 3,918,757,925.15 | |
| 16 | IMO | 27 | 3,503,800,762.42 | 755,551,659.03 | 4,259,352,421.44 | 81,264,805.76 | 0.00 | 524,675,772.15 | 3,653,411,843.53 | 1,572,780,757.10 | - | 1,572,780,757.10 | 5,832,133,178.54 | 5,226,192,600.63 | |
| 17 | JIGAWA | 27 | 3,768,662,747.29 | - | 3,768,662,747.29 | 41,822,029.32 | 0.00 | 73,251,016.37 | 3,653,589,701.60 | 1,665,075,418.60 | - | 1,665,075,418.60 | 5,433,738,165.89 | 5,318,665,120.20 | |
| 18 | KADUNA | 23 | 4,415,426,743.27 | - | 4,415,426,743.27 | 537,661,146.67 | 0.00 | - | 3,877,765,596.60 | 2,066,732,894.85 | - | 2,066,732,894.85 | 6,482,159,638.13 | 5,944,498,491.46 | |
| 19 | KANO | 44 | 5,345,365,641.65 | - | 5,345,365,641.65 | 106,670,362.82 | 0.00 | 160,829,649.15 | 5,077,865,629.68 | 2,692,753,060.72 | - | 2,692,753,060.72 | 8,038,118,702.37 | 7,770,618,690.40 | |
| 20 | KATSINA | 34 | 4,142,506,243.42 | - | 4,142,506,243.42 | 160,041,214.49 | 0.00 | 36,465,925.68 | 3,945,999,103.25 | 1,959,044,154.13 | - | 1,959,044,154.13 | 6,101,550,397.56 | 5,905,043,257.39 | |
| 21 | KEBBI | 21 | 3,558,433,530.27 | - | 3,558,433,530.27 | 80,742,388.76 | 0.00 | 37,327,563.56 | 3,440,363,577.95 | 1,503,082,632.32 | - | 1,503,082,632.32 | 5,061,516,162.59 | 4,943,446,210.27 | |
| 22 | KOGI | 21 | 3,724,605,649.26 | - | 3,724,605,649.26 | 52,572,229.93 | 117,593,824.10 | 278,987,798.50 | 3,275,451,796.73 | 1,538,914,973.50 | - | 1,538,914,973.50 | 5,263,520,622.76 | 4,814,366,770.23 | |
| 23 | KWARA | 16 | 2,999,783,334.14 | - | 2,999,783,334.14 | 64,136,041.95 | 0.00 | 246,520,610.73 | 2,689,126,681.46 | 1,355,181,612.98 | - | 1,355,181,612.98 | 4,354,964,947.12 | 4,044,308,294.44 | |
| 24 | LAGOS | 20 | 4,514,508,053.85 | - | 4,514,508,053.85 | 2,437,364,878.71 | 2,000,000,000.00 | 1,000,000,000.00 | (922,856,824.86) | 13,367,598,440.79 | 1,000,000,000.00 | 12,367,598,440.79 | 17,882,106,494.64 | 11,444,741,615.93 | |
| 25 | NASSARAWA | 13 | 3,107,781,979.96 | - | 3,107,781,979.96 | 49,345,355.35 | 226,360,533.05 | - | 2,832,076,091.56 | 1,282,560,725.13 | - | 1,282,560,725.13 | 4,390,342,705.09 | 4,114,636,816.69 | |
| 26 | NIGER | 25 | 3,991,807,582.33 | - | 3,991,807,582.33 | 78,820,977.20 | 275,631,992.38 | 11,250,000.00 | 3,626,104,612.75 | 1,634,242,516.17 | - | 1,634,242,516.17 | 5,626,050,098.50 | 5,260,347,128.92 | |
| 27 | OGUN | 20 | 3,130,863,482.21 | - | 3,130,863,482.21 | 147,381,887.14 | 0.00 | 888,119,936.29 | 2,095,361,658.78 | 1,597,662,825.03 | - | 1,597,662,825.03 | 4,728,526,307.24 | 3,693,024,483.81 | |
| 28 | ONDO | 18 | 3,137,066,073.41 | 763,123,503.42 | 3,900,189,576.83 | 83,809,270.86 | 951,995,613.62 | 153,257,266.26 | 2,711,127,426.09 | 1,506,243,529.79 | - | 1,506,243,529.79 | 5,406,433,106.62 | 4,217,370,955.88 | |
| 29 | OSUN | 30 | 3,073,468,531.42 | - | 3,073,468,531.42 | 185,634,325.40 | 0.00 | 1,142,270,944.01 | 1,745,563,262.01 | 1,495,565,830.80 | - | 1,495,565,830.80 | 4,569,034,362.22 | 3,241,129,092.81 | |
| 30 | OYO | 33 | 3,779,762,418.29 | - | 3,779,762,418.29 | 378,715,895.86 | 99,912,935.00 | 420,475,319.35 | 2,880,658,268.08 | 2,272,479,452.13 | - | 2,272,479,452.13 | 6,052,241,870.42 | 5,153,137,720.21 | |
| 31 | PLATEAU | 17 | 3,519,083,369.29 | - | 3,519,083,369.29 | 66,622,619.98 | 400,864,283.56 | 989,172,047.05 | 2,062,424,418.71 | 1,493,332,365.43 | - | 1,493,332,365.43 | 5,012,415,734.72 | 3,555,756,784.14 | |
| 32 | RIVERS | 23 | 3,634,380,423.10 | 5,614,354,883.58 | 9,248,735,306.68 | 227,124,775.86 | 0.00 | 306,634,568.54 | 8,714,975,962.28 | 2,329,816,522.25 | - | 2,329,816,522.25 | 11,578,551,828.94 | 11,044,792,484.54 | |
| 33 | SOKOTO | 23 | 3,714,006,853.47 | - | 3,714,006,853.47 | 52,616,645.23 | 0.00 | - | 3,661,390,208.24 | 1,559,226,266.98 | - | 1,559,226,266.98 | 5,273,233,120.46 | 5,220,616,475.23 | |
| 34 | TARABA | 16 | 3,246,197,164.54 | - | 3,246,197,164.54 | 54,077,385.37 | 0.00 | 315,445,042.45 | 2,876,674,736.72 | 1,330,409,800.75 | - | 1,330,409,800.75 | 4,576,606,965.30 | 4,207,084,537.48 | |
| 35 | YOBE | 17 | 3,346,412,563.97 | - | 3,346,412,563.97 | 32,801,728.71 | 0.00 | - | 3,313,610,835.26 | 1,388,725,410.85 | - | 1,388,725,410.85 | 4,735,137,974.83 | 4,702,336,246.12 | |
| 36 | ZAMFARA | 14 | 3,353,539,445.60 | - | 3,353,539,445.60 | 40,416,610.67 | 488,822,936.86 | 242,955,007.53 | 2,581,344,890.54 | 1,481,131,428.60 | - | 1,481,131,428.60 | 4,834,670,874.20 | 4,062,476,319.14 | |
| 37 | FCT | | | | | 0.00 | 0.00 | | | | | | | | |
| 38 | Suko Derivation | | | 255,272,668.05 | 255,272,668.05 | 0.00 | 0.00 | | 255,272,668.05 | | | | 255,272,668.05 | 255,272,668.05 | |
| | Total (States) | | 127,791,143,477.80 | 30,880,672,856.43 | 158,671,816,334.22 | 6,451,100,136.33 | 6,135,678,481.64 | 14,094,229,274.78 | 131,990,808,441.48 | 69,857,024,292.01 | 1,000,000,000.00 | 68,857,024,292.01 | 228,528,840,626.23 | 200,847,832,733.48 | |

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



Office of the Accountant General of the Federation
Federal Ministry of Finance, Budget and National Planning, Abuja

**SUMMARY OF DISTRIBUTION OF REVENUE ALLOCATION TO LOCAL GOVERNMENT COUNCILS BY FEDERATION
ACCOUNT ALLOCATION COMMITTEE FOR THE MONTH OF AUGUST, 2020 SHARED IN SEPTEMBER, 2020**

| S/n | Beneficiaries | No. of LGCs | Gross Statutory Allocation | Deduction | Value Added Tax | Total Net Amount |
|-----|-------------------|-------------|----------------------------|---------------------------|--------------------------|---------------------------|
| | | | ₦ | ₦ | ₦ | ₦ |
| 1 | ABIA | 17 | 2,044,931,305.26 | (112,660,417.97) | 841,625,017.64 | 2,773,895,904.92 |
| 2 | ADAMAWA | 21 | 2,579,387,346.12 | (139,168,751.61) | 1,028,838,150.27 | 3,469,056,744.78 |
| 3 | AKWA IBOM | 31 | 3,435,592,373.13 | (205,439,585.71) | 1,412,069,017.80 | 4,642,221,805.22 |
| 4 | ANAMBRA | 21 | 2,593,326,628.81 | (139,168,751.61) | 1,164,864,452.77 | 3,619,022,329.96 |
| 5 | BAUCHI | 20 | 2,943,938,910.70 | (132,541,668.20) | 1,131,758,423.41 | 3,943,155,665.91 |
| 6 | BAYELSA | 8 | 1,198,290,894.63 | (53,016,667.28) | 456,360,958.36 | 1,601,635,185.71 |
| 7 | BENUE | 23 | 3,203,461,164.54 | (152,422,918.43) | 1,199,501,224.12 | 4,250,539,470.23 |
| 8 | BORNO | 27 | 3,477,998,823.94 | (178,931,252.07) | 1,305,626,518.57 | 4,604,694,090.45 |
| 9 | CROSS RIVER | 18 | 2,242,156,299.07 | (119,287,501.38) | 879,632,153.64 | 3,002,500,951.33 |
| 10 | DELTA | 25 | 2,873,001,722.80 | (165,677,085.25) | 1,274,025,760.16 | 3,981,350,397.71 |
| 11 | EBONYI | 13 | 1,658,602,728.99 | (102,738,111.62) | 694,936,784.33 | 2,250,801,401.70 |
| 12 | EDO | 18 | 2,198,235,181.02 | (119,287,501.38) | 921,354,776.37 | 3,000,302,456.01 |
| 13 | EKITI | 16 | 1,745,478,451.30 | (106,033,334.56) | 787,431,391.53 | 2,426,876,508.27 |
| 14 | ENUGU | 17 | 2,233,439,625.09 | (112,660,417.97) | 904,495,528.95 | 3,025,274,736.06 |
| 15 | GOMBE | 11 | 1,530,354,391.00 | (72,897,917.51) | 612,094,893.52 | 2,069,551,367.01 |
| 16 | IMO | 27 | 2,993,305,922.11 | (178,931,252.07) | 1,269,392,832.91 | 4,083,767,502.95 |
| 17 | JIGAWA | 27 | 3,144,749,700.46 | (178,931,252.07) | 1,329,112,516.17 | 4,294,930,964.56 |
| 18 | KADUNA | 23 | 3,536,568,814.63 | (152,422,918.43) | 1,460,867,122.27 | 4,845,013,018.48 |
| 19 | KANO | 44 | 5,630,520,657.11 | (291,591,670.04) | 2,540,322,066.42 | 7,879,251,053.49 |
| 20 | KATSINA | 34 | 4,286,611,215.78 | (225,320,835.94) | 1,743,169,379.07 | 5,804,459,758.91 |
| 21 | KEBBI | 21 | 2,705,311,798.30 | (139,168,751.61) | 1,026,481,876.53 | 3,592,624,923.22 |
| 22 | KOGI | 21 | 2,796,137,903.61 | (139,168,751.61) | 1,047,062,588.33 | 3,704,031,740.34 |
| 23 | KWARA | 16 | 1,978,560,448.05 | (106,033,334.56) | 768,425,675.89 | 2,640,952,789.38 |
| 24 | LAGOS | 20 | 3,370,470,181.21 | (132,541,668.20) | 7,649,321,433.15 | 10,887,249,946.16 |
| 25 | NASSARAWA | 13 | 1,765,216,933.21 | (86,152,084.33) | 622,737,882.78 | 2,301,802,731.66 |
| 26 | NIGER | 25 | 3,267,280,379.59 | (165,677,085.25) | 1,240,372,444.63 | 4,341,975,738.97 |
| 27 | OGUN | 20 | 2,330,866,009.50 | (132,541,668.20) | 1,057,503,421.68 | 3,255,827,762.98 |
| 28 | ONDO | 18 | 2,226,124,476.69 | (119,287,501.38) | 937,819,370.29 | 3,044,656,345.61 |
| 29 | OSUN | 30 | 3,015,341,887.27 | (198,812,502.30) | 1,310,634,614.84 | 4,127,163,999.81 |
| 30 | OYO | 33 | 3,803,618,520.75 | (218,693,752.53) | 1,879,751,081.97 | 5,464,675,850.19 |
| 31 | PLATEAU | 17 | 2,384,359,181.08 | (112,660,417.97) | 893,467,023.14 | 3,165,165,786.25 |
| 32 | RIVERS | 23 | 2,955,545,386.43 | (152,422,918.43) | 1,586,656,431.76 | 4,389,778,899.76 |
| 33 | SOKOTO | 23 | 2,976,691,651.43 | (152,422,918.43) | 1,130,445,635.04 | 3,954,714,368.04 |
| 34 | TARABA | 16 | 2,231,040,351.45 | (106,033,334.56) | 753,274,684.22 | 2,878,281,701.11 |
| 35 | YOBE | 17 | 2,243,115,550.85 | (112,660,417.97) | 817,408,756.48 | 2,947,863,889.35 |
| 36 | ZAMFARA | 14 | 2,026,804,848.28 | (92,779,167.74) | 793,734,536.79 | 2,727,760,217.33 |
| 37 | FCT, ABUJA | 6 | 895,177,442.20 | (39,762,500.46) | 2,427,340,578.61 | 3,282,755,520.35 |
| | Total LGCs | | 98,521,615,106.39 | (5,145,948,586.63) | 48,899,917,004.41 | 142,275,583,524.16 |

Source: Office of the Accountant-General of the Federation