



**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 NOVEMBER, 2020 SHARED IN DECEMBER, 2020** **TABLE I**

S/n	Beneficiaries	Statutory ₦	Distribution of ₦7.867 Billion from FOREX Equalisation ₦	VAT ₦	Total ₦
1	FGN (see Table II)	190,122,055,909.39	3,605,820,604.78	21,871,688,831.98	215,599,565,346.15
2	State (see Table III)	96,432,447,492.39	1,828,920,397.87	72,905,629,439.94	171,166,997,330.19
3	LGCs (see Table IV)	74,345,374,937.99	1,410,020,965.42	51,033,940,607.96	126,789,336,511.37
4	13% Derivation Fund	30,369,781,529.10	1,022,780,523.96	-	31,392,562,053.07
5	Cost of Collection - NCS	7,119,237,224.66	-	747,427,190.93	7,866,664,415.59
6	Cost of Collections - DPR	3,983,845,101.66	-	-	3,983,845,101.66
7	Cost of Collections - FIRS	3,881,778,025.25	-	5,524,024,803.90	9,405,802,829.15
8	FIRS Refunds	4,000,000,000.00	-	-	4,000,000,000.00
9	Refunds on Cost of Collection	100,000,000.00	-	-	100,000,000.00
10	Police Trust Fund	2,182,286,238.93	-	-	2,182,286,238.93
11	North East Development Commission	-	-	4,703,588,996.13	4,703,588,996.13
12	13% Derivation Refund to Oil Producing States	23,920,441,326.36	-	-	23,920,441,326.36
	<b>Total</b>	<b>436,457,247,785.73</b>	<b>7,867,542,492.03</b>	<b>156,786,299,870.84</b>	<b>601,111,090,148.60</b>

**DISTRIBUTION OF REVENUE ALLOCATION TO FGN BY FEDERATION ACCOUNT ALLOCATION COMMITTEE FOR THE MONTH OF NOVEMBER, 2020 SHARED IN DECEMBER, 2020** **TABLE II**

S/n	Beneficiaries	1	2	3	4= 2-3	5	6	7 = (4 + 5 +6)
		Gross Statutory Allocation ₦	Less Deductions ₦	Net Statutory Allocation ₦	Distribution of ₦7.867 Billion from FOREX Equalisation ₦	VAT ₦	Total Net Amount ₦	
1	FGN (CRF Account)	175,036,440,994.79	54,952,095,630.66	120,084,345,364.13	3,319,709,554.51	20,413,576,243.18	143,817,631,161.82	
2	Share of Derivation & Ecology	3,608,998,783.40	-	3,608,998,783.40	68,447,619.98	-	3,677,446,403.38	
3	Stabilization	1,804,499,391.70	-	1,804,499,391.70	34,223,809.84	-	1,838,723,201.54	
4	Development of Natural Resources	6,063,117,956.11	-	6,063,117,956.11	114,992,001.06	-	6,178,109,957.17	
5	FCT-Abuja	3,608,998,783.40	56,529,997.31	3,552,468,786.09	68,447,619.98	1,458,112,588.80	5,079,028,994.87	
	<b>Sub-total</b>	<b>190,122,055,909.39</b>	<b>55,008,625,627.97</b>	<b>135,113,430,281.42</b>	<b>3,605,820,605.37</b>	<b>21,871,688,831.98</b>	<b>160,590,939,718.77</b>	

**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](http://www.fmf.gov.ng) and Office of Accountant-General of the Federation website [www.oagf.gov.ng](http://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](http://www.budgetoffice.gov.ng) also contains information about the Budget.

**Dr. (Mrs.) Zainab S. Ahmed**  
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**TABLE III**

**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 NOVEMBER, 2020 SHARED IN DECEMBER, 2020**

S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	13% Share of Derivation (Net)	6=4+5			8		9	10=6-(7+8+9)	11	13	14=6+11+12+13	15=10+11+12+13
					Gross Total	External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)	Deductions						
1	ABIA	17	2,381,238,755.54	344,334,950.80	83,360,132.79	0.00	390,280,209.28	2,251,933,364.27	58,957,019.73	1,481,524,478.86	-	1,481,524,478.86	4,266,055,204.93	3,792,414,862.86	
2	ADAMAWA	21	2,532,228,542.88	-	85,812,700.03	0.00	165,203,786.60	2,282,212,056.25	48,044,755.42	1,531,898,184.90	-	1,531,898,184.90	4,113,171,483.20	3,862,154,996.57	
3	AKWA IBOM	31	2,556,769,636.64	6,968,251,626.35	62,733,753.58	0.00	95,741,322.76	8,510,546,186.65	303,748,021.83	1,665,567,602.41	-	1,665,567,602.41	11,494,336,887.23	10,479,861,810.89	
4	ANAMBRA	21	2,528,482,837.44	-	73,754,414.95	0.00	107,069,095.66	2,347,660,326.83	47,954,749.23	1,739,296,277.83	-	1,739,296,277.83	4,315,733,864.50	4,134,911,353.89	
5	BAUCHI	20	3,041,849,567.55	-	186,654,757.23	201,255,000.00	576,552,782.79	2,077,387,027.53	57,691,170.00	1,793,002,754.67	-	1,793,002,754.67	4,892,543,492.21	3,928,080,952.19	
6	BAYELSA	8	2,250,104,088.25	5,055,771,437.59	47,710,918.87	0.00	1,904,790,497.90	5,353,374,109.07	182,412,571.10	1,284,492,140.87	-	1,284,492,140.87	8,772,780,237.81	6,820,278,821.04	
7	BENUE	23	2,851,930,607.00	-	34,289,463.48	103,855,987.23	666,354,312.05	2,047,430,844.24	54,089,201.26	1,698,622,530.02	-	1,698,622,530.02	4,604,642,338.28	3,800,142,575.52	
8	BORNO	27	3,159,530,390.93	-	27,350,093.03	0.00	59,445,945.34	3,072,734,925.56	59,923,083.26	1,679,501,286.67	-	1,679,501,286.67	4,898,954,760.85	4,812,159,322.48	
9	CROSS RIVER	18	2,552,205,671.63	-	311,339,035.91	633,134,951.92	628,860,867.27	983,870,816.53	48,499,501.32	1,490,916,375.08	-	1,490,916,375.08	4,096,621,548.03	2,523,286,692.93	
10	DELTA	25	2,582,064,189.78	9,809,490,174.18	34,057,281.25	0.00	1,031,184,176.57	11,326,312,906.14	404,762,089.10	1,750,213,557.13	-	1,750,213,557.13	14,546,530,010.18	13,481,288,552.36	
11	EBONYI	13	2,275,087,173.77	-	67,049,377.95	0.00	165,072,376.10	2,042,965,419.73	43,148,892.80	1,440,345,214.66	-	1,440,345,214.66	3,758,581,281.23	3,526,499,527.18	
12	EDO	18	2,377,830,723.47	1,010,801,391.90	124,219,520.80	0.00	292,627,748.58	2,971,782,845.99	74,445,786.74	1,571,279,643.34	-	1,571,279,643.34	5,094,357,545.45	4,617,508,276.07	
13	EKITI	16	2,273,803,355.34	-	158,331,049.10	102,458,000.01	298,866,980.99	1,714,147,325.24	43,124,444.13	1,406,145,972.16	-	1,406,145,972.16	3,723,073,871.63	3,163,417,841.53	
14	ENUGU	17	2,557,426,375.75	-	114,318,091.94	0.00	78,644,312.34	2,364,463,971.47	48,503,687.15	1,619,460,866.01	-	1,619,460,866.01	4,225,390,928.91	4,032,428,524.63	
15	GOMBE	11	2,395,310,672.48	-	80,476,969.38	533,792,423.91	21,917,810.13	1,759,123,469.06	45,429,029.98	1,396,177,068.56	-	1,396,177,068.56	3,836,916,771.02	3,200,729,567.60	
16	IMO	27	2,644,002,345.16	684,197,542.13	81,264,805.76	0.00	524,675,772.15	2,722,259,309.37	75,872,222.44	1,639,952,309.57	-	1,639,952,309.57	5,044,024,419.30	4,438,083,841.39	
17	JIGAWA	27	2,843,869,791.00	-	41,822,029.32	0.00	73,251,016.37	2,728,796,745.31	53,936,321.28	1,739,000,118.03	-	1,739,000,118.03	4,636,806,230.31	4,521,733,184.62	
18	KADUNA	23	3,331,924,231.91	-	537,661,146.67	0.00	-	2,794,263,085.24	63,192,673.74	2,335,672,578.77	-	2,335,672,578.77	5,730,789,484.41	5,193,128,337.74	
19	KANO	44	4,033,665,225.44	-	106,670,362.82	0.00	160,829,649.15	3,766,165,213.47	76,501,766.79	2,735,436,921.60	-	2,735,436,921.60	6,845,603,913.84	6,578,103,901.87	
20	KATSINA	34	3,125,975,751.80	-	160,041,214.49	0.00	36,465,925.68	2,929,468,611.63	59,286,692.03	1,938,874,929.03	-	1,938,874,929.03	5,124,137,372.85	4,927,630,232.68	
21	KEBBI	21	2,685,228,766.44	-	80,742,388.76	0.00	37,327,563.56	2,567,158,914.12	50,927,584.23	1,526,072,949.70	-	1,526,072,949.70	4,262,229,280.38	4,144,159,328.06	
22	KOGI	21	2,810,623,873.67	-	52,572,229.93	117,593,824.10	181,633,606.97	2,458,824,212.67	53,305,785.21	1,562,627,803.29	-	1,562,627,803.29	4,262,627,803.29	4,074,757,801.16	
23	KWARA	16	2,263,665,861.23	-	64,136,041.95	0.00	246,520,610.73	1,953,009,208.55	42,932,278.24	1,408,742,059.38	-	1,408,742,059.38	3,715,340,198.85	3,404,683,546.17	
24	LAGOS	20	3,406,691,958.53	-	2,437,364,878.71	1,000,000,000.00	1,000,000,000.00	(1,030,672,920.18)	64,610,704.95	14,423,885,560.47	1,000,000,000.00	13,423,885,560.47	17,895,188,223.95	12,457,823,345.24	
25	MASSARAWA	13	2,345,162,696.29	-	49,345,355.35	124,722,672.83	-	2,171,094,668.11	44,477,932.51	1,335,662,302.66	-	1,335,662,302.66	3,725,302,931.46	3,551,234,903.28	
26	NIGER	25	3,012,257,067.32	-	78,820,972.20	275,631,992.38	482,600,009.37	2,175,204,088.37	57,129,923.98	1,662,015,906.20	-	1,662,015,906.20	4,731,402,897.50	3,894,349,918.55	
27	OGUN	20	2,362,580,223.78	-	147,381,887.14	0.00	888,119,936.29	1,327,078,400.35	44,808,270.20	1,673,739,759.76	-	1,673,739,759.76	4,081,128,253.73	3,045,626,430.30	
28	ONDO	18	2,367,260,799.79	750,755,075.72	83,809,270.86	951,995,613.62	153,257,266.26	1,928,953,684.77	72,460,873.52	1,582,150,437.08	-	1,582,150,437.08	4,772,627,146.11	3,583,564,995.37	
29	OSUN	30	2,319,269,432.22	-	185,634,225.40	0.00	1,142,270,944.01	991,364,162.81	43,986,895.54	1,558,859,801.25	-	1,558,859,801.25	3,922,116,079.00	2,594,210,809.59	
30	OYO	33	2,852,245,711.37	-	378,715,895.86	99,912,935.00	420,475,319.35	1,953,141,561.16	54,095,177.47	2,453,444,164.12	-	2,453,444,164.12	5,359,785,052.96	4,460,680,902.75	
31	PLATEAU	17	2,655,534,749.87	-	66,622,619.98	400,864,283.56	989,172,047.05	1,198,875,799.28	50,364,392.87	1,533,418,526.42	-	1,533,418,526.42	4,239,317,669.16	2,782,658,718.57	
32	RIVERS	23	2,742,539,035.02	5,400,690,769.86	227,124,775.86	0.00	306,634,568.54	7,609,470,460.48	222,979,712.58	2,278,261,196.73	-	2,278,261,196.73	10,644,470,714.19	10,110,711,369.79	
33	SOKOTO	23	2,802,625,918.64	-	52,616,645.23	0.00	352,800,030.75	2,397,209,242.66	53,154,097.44	1,632,272,447.71	-	1,632,272,447.71	4,488,057,263.80	4,082,640,587.82	
34	TARABA	16	2,449,612,149.17	-	54,077,285.37	0.00	712,428,668.11	1,683,106,095.69	46,458,901.99	1,378,125,686.38	-	1,378,125,686.38	3,874,196,737.53	3,107,690,684.05	
35	YOBE	17	2,525,235,670.34	-	32,801,728.71	0.00	120,127,813.58	2,372,306,128.05	47,893,164.04	1,413,795,630.51	-	1,413,795,630.51	3,986,924,464.89	3,833,994,922.60	
36	ZAMFARA	14	2,530,613,684.96	-	40,416,610.67	488,822,936.86	242,955,007.53	1,758,419,129.90	47,995,162.50	1,545,169,598.11	-	1,545,169,598.11	4,123,778,445.56	3,351,583,890.50	
37	FCI		-	-	0.00	0.00	-	-	-	-	-	-	-	-	
38	Suko		345,488,560.58	-	0.00	0.00	-	345,488,560.58	4,596,355.27	-	-	-	350,084,915.85	350,084,915.85	
<b>Total (States)</b>			<b>96,432,447,492.39</b>	<b>30,369,781,529.10</b>	<b>6,451,100,136.33</b>	<b>5,034,040,621.42</b>	<b>15,410,158,379.81</b>	<b>126,802,229,021.49</b>	<b>2,851,700,921.84</b>	<b>72,905,629,439.94</b>	<b>1,000,000,000.00</b>	<b>71,905,629,439.94</b>	<b>202,559,559,383.26</b>	<b>174,664,260,245.71</b>	

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 NOVEMBER, 2020 SHARED IN DECEMBER 2020**

S/n	Beneficiaries	1	2	3	4	5	6	7(3+4+5)
		No. of LGCs	Gross Statutory Allocation ₦	Deduction ₦	Distribution from FOREX Equalisation Account ₦	Value Added Tax ₦	Total Net Amount ₦	
1	ABIA	17	1,543,125,175.61	(112,660,417.97)	29,266,633.62	883,142,265.94	2,342,873,657.20	
2	ADAMAWA	21	1,946,430,934.48	(139,168,751.61)	36,915,657.87	1,050,168,884.18	2,894,346,724.92	
3	AKWA IBOM	31	2,592,531,627.09	(205,439,585.71)	49,169,487.02	1,470,901,449.58	3,907,162,977.98	
4	ANAMBRA	21	1,956,949,653.61	(139,168,751.61)	37,115,154.00	1,188,908,327.50	3,043,804,383.49	
5	BAUCHI	20	2,221,525,112.78	(132,541,668.20)	42,133,044.41	1,195,219,532.97	3,326,336,021.96	
6	BAYELSA	8	904,242,036.12	(53,016,667.28)	17,149,691.29	451,848,853.90	1,320,223,914.03	
7	BENUE	23	2,417,363,145.33	(152,422,918.43)	45,847,273.20	1,231,554,262.42	3,542,341,762.53	
8	BORNO	27	2,624,531,949.87	(178,931,252.07)	49,776,399.36	1,351,055,924.91	3,846,433,022.08	
9	CROSS RIVER	18	1,691,953,086.07	(119,287,501.38)	32,089,276.92	922,542,950.28	2,527,297,811.89	
10	DELTA	25	2,167,995,216.56	(165,677,085.25)	41,117,806.06	1,325,807,201.83	3,369,243,139.20	
11	EBONYI	13	1,251,597,851.16	(98,668,062.84)	23,737,578.99	716,100,626.73	1,892,767,994.04	
12	EDO	18	1,658,809,780.56	(119,287,501.38)	31,460,686.97	975,247,569.84	2,546,230,535.99	
13	EKITI	16	1,317,155,121.42	(106,033,334.56)	24,980,926.35	798,400,513.37	2,034,503,226.59	
14	ENUGU	17	1,685,375,398.58	(112,660,417.97)	31,964,525.68	971,246,871.02	2,575,926,377.31	
15	GOMBE	11	1,154,820,400.22	(72,897,917.51)	21,902,115.32	627,199,039.82	1,731,023,637.85	
16	IMO	27	2,258,777,942.72	(178,931,252.07)	42,839,574.86	1,324,218,552.32	3,446,904,817.84	
17	JIGAWA	27	2,373,058,899.96	(178,931,252.07)	45,007,006.88	1,389,306,657.26	3,628,441,312.03	
18	KADUNA	23	2,668,729,438.04	(152,422,918.43)	50,614,640.95	1,636,671,988.31	4,203,593,148.87	
19	KANO	44	4,248,845,990.77	(291,591,670.04)	80,582,846.35	2,619,042,621.66	6,656,879,788.74	
20	KATSINA	34	3,234,718,774.21	(225,320,835.94)	61,349,092.57	1,761,537,192.26	4,832,284,223.09	
21	KEBBI	21	2,041,454,758.45	(139,168,751.61)	38,717,862.57	1,047,915,923.14	2,988,919,792.54	
22	KOGI	21	2,109,993,026.38	(139,168,751.61)	40,017,746.99	1,070,063,958.81	3,080,905,980.57	
23	KWARA	16	1,493,041,077.22	(106,033,334.56)	28,316,747.65	799,708,554.60	2,215,033,044.90	
24	LAGOS	20	2,543,389,783.74	(132,541,668.20)	48,237,471.68	8,691,916,502.62	11,151,002,089.84	
25	NASSARAWA	13	1,332,049,973.04	(86,152,084.33)	25,263,419.42	649,419,184.13	1,920,580,492.25	
26	NIGER	25	2,465,521,749.57	(165,677,085.25)	46,760,640.60	1,271,506,647.60	3,618,111,952.53	
27	OGUN	20	1,758,894,301.72	(132,541,668.20)	33,358,871.93	1,109,870,894.49	2,769,582,399.94	
28	ONDO	18	1,679,855,316.01	(119,287,501.38)	31,859,832.79	985,334,691.74	2,577,762,339.16	
29	OSUN	30	2,275,406,497.68	(198,812,502.30)	43,154,949.04	1,366,966,470.49	3,486,715,414.91	
30	OYO	33	2,870,247,759.75	(218,693,752.53)	54,436,601.07	2,027,686,219.36	4,733,676,827.65	
31	PLATEAU	17	1,799,260,772.50	(112,660,417.97)	34,124,455.13	919,368,044.26	2,640,092,853.92	
32	RIVERS	23	2,230,283,472.95	(152,422,918.43)	42,299,153.89	1,588,296,264.40	3,708,455,972.82	
33	SOKOTO	23	2,246,240,651.47	(152,422,918.43)	42,601,794.86	1,183,886,665.17	3,320,306,193.07	
34	TARABA	16	1,683,564,883.21	(106,033,334.56)	31,930,187.77	780,544,733.73	2,390,006,470.16	
35	YOBE	17	1,692,676,946.85	(112,660,417.97)	32,103,005.53	834,824,764.61	2,446,944,299.02	
36	ZAMFARA	14	1,529,446,773.78	(92,779,167.74)	29,007,211.52	828,719,224.01	2,294,394,041.57	
37	FCT, ABUJA	6	675,509,658.51	(39,762,500.46)	12,811,594.29	1,987,790,578.71	2,636,349,331.05	
<b>Total LGCs</b>			<b>74,345,374,937.99</b>	<b>(5,141,878,537.85)</b>	<b>1,410,020,965.42</b>	<b>51,033,940,607.96</b>	<b>121,647,457,973.52</b>	

Source: Office of the Accountant-General of the Federation