Federation Account Allocation Committee (FAAC)

(JUNE 2017 Disbursement)

Report Date: July 2017

Data Source: National Bureau of Statistics / Office of The Accountant General of The Federation



Contents

	1
Executive Summary	_
Federation Account Allocation Committee (FAAC) June 2017 Disbursement	
Summary of Gross Revenue Allocation by FAAC for the Month of May, 2017 Shared in June, 2017	2
Stated III Julie, 2017	2
Distribution of Revenue Allocation to FGN by FAAC for the Month of May, 2017 Shared in June, 2017	
	3
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of May, 2017 Shared in June, 2017	
Abia · · · · · · · · · · · · · · · · · · ·	
Adamawa	4
Akwa-ibom	5
Anambra	6
Bauchi · · · · · · · · · · · · · · · · · · ·	7
Bayelsa	8 9
Borno	10
Cross River	11
Delta	12
Edo	13
Ekiti	14
Enugu	15
Imo	16
Jigawą	17
Kaduna	18
Kano····································	19
Kadsina keduli	20
Kwara Lagos	21
Nasarawa	22
Niger Ogun	23
Ondo	24
Osun	25
Oyo	26
Rivers	27
Sokoto Taraba	28
Yobe . Zamfara	29 30
	31
	32
	33
	34
	35
	36
	37
	_
	38

Methodology	41
Acknowledgements and Contacts	42

Executive Summary

The Federation Account Allocation Committee (FAAC) disbursed the sum of N462.36bn to the three tiers of government in June 2017 from the revenue generated in May 2017.

The amount disbursed comprised of N317.56bn from the Statutory Account; N64.81bn from exchange gain; N79.99bn from Valued Added Tax (VAT). No allocation was refunded to the Federal Government from the Nigerian National Petroleum Corporation (NNPC) and no amount was also shared from the Excess Petroleum Product Tax (PPT) Account.

Federal government received a total of N189.94bn from the N462.36bn shared. States received a total of N128.89bn and Local governments received N96.65bn. The sum of N26.96bn was shared among the oil producing states as 13% derivation fund.

Revenue generating agencies such as Nigeria Customs Service (NCS), Federal Inland Revenue Service (FIRS) and Department of Petroleum Resources (DPR) received N3.67bn, N7.76bn and N2.24bn respectively as cost of revenue collections.

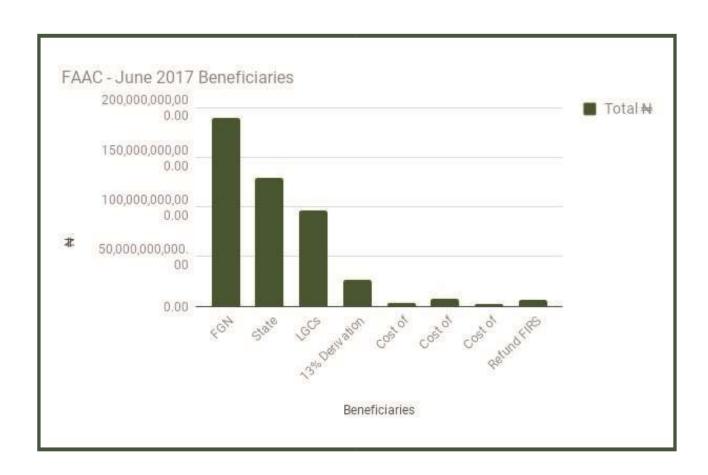
Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that the sum of N159.45bn was disbursed to the FGN consolidated revenue account; N3.39bn shared as share of

derivation and ecology; N1.69bn as stabilization fund; N5.69bn for the development of natural resources; an N4.11bn to the Federal Capital Territory (FCT) Abuja.	nd

Summary of Gross Revenue Allocation by FAAC for the Month of May, 2017 Shared in June, 2017



Beneficiaries	Statutory	Exchange Gain Difference	VAT	Total
	N	N	N	N
FGN	147,682,282,028.19	30,740,735,092.49	11,517,841,830.43	189,940,858,951.11
State	74,906,427,027.21	15,592,111,649.04	38,392,806,101.44	128,891,344,777.68
LGCs	57,749,715,447.62	12,020,864,519.84	26,874,964,271.00	96,645,544,238.47
13% Derivation Fund	20,504,765,497.31	6,458,202,288.70	7.4	26,962,967,786.01
Cost of Collection - NCS	3,667,242,820.93	:=:	-	3,667,242,820.93
Cost of Collections - FIRS	4,563,571,612.81		3,199,400,508.45	7,762,972,121.26
Cost of Collection - DPR	2,238,530,056.52			2,238,530,056.52
Refund FIRS	6,250,000,000.00	-	1.00	6,250,000,000.00
Total	317,562,534,490.59	64,811,913,550.06	79,985,012,711.32	462,359,460,751.97



Distribution of Revenue Allocation to FGN by FAAC for the Month of May, 2017 Shared in June, 2017



Beneficiaries	Gross Statutory Allocation	Loss Doductions	Net Statutory Allocation	Exchange Gain Difference	VAT	Total Net Amount
	N	N	N	N	N	N
FGN (CRF Account)	135,964,135,883.96	15,561,784,902.92	120,402,350,981.04	28,301,549,961.76	10,749,985,708.40	159,453,886,651.20
Share of Derivation & Ecology	2,803,384,245.03	MORNING WATER	2,803,384,245.03	583,537,112.61	CONTRACTOR CONTRACTOR	3,386,921,357.64
Stabilization	1,401,692,122.52		1,401,692,122.52	291,768,556.31		1,693,460,678.83
Development of Natural Resources	4,709,685,531.65		4,709,685,531.65	980,342,349.19	Control of the Control	5,690,027,880.84
FCT-Abuja	2,803,384,245.03	41,403,733.49	2,761,980,511.54	583,537,112.61	767,856,122.03	4,113,373,746.18
Sub-total	147,682,282,028.19	15,603,188,636.41	132,079,093,391.78	30,740,735,092.48	11,517,841,830.43	174,337,670,314.69

FCT Abuja - Distribution of Revenue Allocation to Local Government Councils by FAAC for the month of May, 2017 Shared in June, 2017

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Value Added Tax	Total Allocation
ABAJI	61,026,074.00	12,702,853.37	= 1	198,454,938.76	272,183,866.13
ABUJA MUNICIPAL	155,785,122.56	32,427,378.01	* 1	239,934,091.79	428,146,592.36
BWARI	87,749,499.37	18,265,455.26	¥ 1	208,176,221.95	314,191,176.57
GWAGWALADA	75,202,484.30	15,653,737.31	+ 1	204,176,125.77	295,032,347.38
KUJE	71,455,147.33	14,873,712.17	2	200,696,907.25	287,025,766.75
KWALI	73,501,476.37	15,299,664.81	*]	200,032,778.15	288,833,919.34
FCT Abuja Total	524,719,803.94	109,222,800.93	5	1,251,471,063.67	1,885,413,668.53

Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of May, 2017 Shared in June, 2017

ABIA STATE





Beneficiaries			ABIA
No. of LGCs			17
Gross Statutory Allocation		=N=	1,849,689,515.45
13% Share of Derivation (Net)		=N=	247,767,916.66
Gross Total		=N=	2,097,457,432.11
Deductions	External Debt	=N=	27,889,972.45
1.5	Contractual Obligation (ISPO)	=N=	- €
	Other Deductions (see Note)	=N=	488,636,214.58
Net Statutory Allocation		=N=	1,580,931,245.08
Distribution of Exchange Gain		=N=	470,269,510.52
Gross VAT Allocation		=N=	774,849,437.26
Total Gross Amount		=N=	3,342,576,379.89
Total Net Amount		=N=	2,826,050,192.86

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Value Added Tax	Total Allocation
ABA NORTH	61,408,479.20	12,782,452.75	6	23,752,206.15	97,943,138.10
ABA SOUTH	102,452,047.81	21,325,857.23	re l	41,974,802.53	165,752,707.56
AROCHUKWU	72,086,295.59	15,005,088.53	©	27,364,768.89	114,456,153.02
BENDE	73,448,127.84	15,288,560.08	18	28,626,498.97	117,363,186.89
IKWUANO	66,852,181.23	13,915,583.95	· · ·	25,509,297.04	106,277,062.22
ISIALA NGWA NORTH	69,041,023.28	14,371,201.32	18	26,415,980.13	109,828,204.74
ISIALA NGWA SOUTH	66,988,284.90	13,943,914.55	8	25,323,191.14	106,255,390.59
ISUIKWUATO	65,317,754.90	13,596,186.17	18	24,152,757.21	103,066,698.28
NNEOCHI	70,468,555.93	14,668,348.70	8	27,003,155.50	112,140,060.14
OBIOMA NGWA	71,511,325.56	14,885,405.92	18	28,011,790.76	114,408,522.24
OHAFIA	78,203,354.59	16,278,382.04	62	31,681,204.80	126,162,941.42
OSISIOMA	75,295,928.37	15,673,188.12	18	30,211,711.18	121,180,827.67
UGWUNAGBO	57,497,631.76	11,968,392.16	6	22,319,691.80	91,785,715.71
UKWA EAST	54,327,408.39	11,308,495.82	18	20,951,516.75	86,587,420.96
UKWA WEST	56,570,745.41	11,775,456.57	62	22,661,663.56	91,007,865.54
UMUAHIA NORTH	84,328,738.67	17,553,408.44	16	30,270,924.08	132,153,071.18
UMUAHIA SOUTH	72,864,977.12	15,167,174.62	6	25,542,532.30	113,574,684.04
Abia Total	1,198,662,860.54	249,507,096.96	*	461,773,692.77	1,909,943,650.28

Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of May, 2017 Shared in June, 2017

ADAMAWA STATE



Beneficiaries			ADAMAWA
No. of LGCs			21
Gross Statutory Allocation		=N=	1,967,751,560.03
13% Share of Derivation (Net)		=N=	2
Gross Total		=N=	1,967,751,560.03
Deductions	External Debt	=N=	52,020,925.73
100000	Contractual Obligation (ISPO)	=N=	
	Other Deductions (see Note)	=N=	330,357,169.14
Net Statutory Allocation		=N=	1,585,373,465.16
Distribution of Exchange Gain		=N=	409,596,388.98
Gross VAT Allocation		=N=	813,144,021.69
Total Gross Amount		=N=	3,190,491,970.69
Total Net Amount	1	=N=	2,808,113,875.82

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Value Added Tax	Total Allocation
DEMSA	74,725,411.66	15,554,432.48	2	28,186,506.39	118,466,350.53
FUFORE	91,288,104.04	19,002,031.83	81	29,743,782.55	140,033,918.41
GANYE	77,731,846.74	16,180,235.54	2	27,255,458.46	121,167,540.74
GIREI	68,055,351.83	14,166,029.35	#1	25,291,756.03	107,513,137.21
GOMBI	67,343,209.38	14,017,793.68	2	26,238,355.98	107,599,359.04
GUYUK	71,999,595.04	14,987,041.42	±:	28,044,464.55	115,031,101.02
HONG	78,424,821.66	16,324,481.41	2	27,545,705.33	122,295,008.40
JADA	82,038,905.60	17,076,769.33	±:	27,508,092.47	126,623,767.40
YOLA-NORTH	71,328,746.60	14,847,401.28	2	29,223,077.69	115,399,225.58
LAMURDE	63,865,512.20	13,293,895.28	÷	24,301,495.20	101,460,902.68
MADAGALI	64,901,640.68	13,509,570.11	20	25,570,079.68	103,981,290.48
MAIHA	63,542,884.37	13,226,738.84	81	24,210,026.25	100,979,649.46
MAYO-BELWA	73,679,340.52	15,336,688.04	20	26,624,276.62	115,640,305.18
MICHIKA	71,427,757.11	14,868,010.77	#1	26,749,441.62	113,045,209.50
MUBI NORTH	68,159,266.45	14,187,659.65	20	26,505,793.22	108,852,719.32
MUBI SOUTH	63,498,875.04	13,217,578.10	#	25,230,815.13	101,947,268.27
NUMAN	60,346,601.31	12,561,418.06	20	23,029,685.11	95,937,704.48
SHELLENG	68,362,764.62	14,230,018.72	#	26,390,420.23	108,983,203.57
SONG	86,049,436.04	17,911,579.38	20	28,903,397.17	132,864,412.59
TOUNGO	73,725,510.03	15,346,298.43	*	20,801,540.64	109,873,349.10
YOLA-SOUTH	71,445,581.50	14,871,721.00	20	29,013,413.35	115,330,715.85
Adamawa Total	1,511,941,162.42	314,717,392.71	*	556,367,583.68	2,383,026,138.81

Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of May, 2017 Shared in June, 2017

AKWA IBOM STATE





Beneficiaries			AKWA IBOM
No. of LGCs			31
Gross Statutory Allocation		=N=	1,986,037,720.63
13% Share of Derivation (Net)		=N=	5,370,989,015.11
Gross Total		=N=	7,357,026,735.74
Deductions	External Debt	=N=	113,718,046.95
767 7	Contractual Obligation (ISPO)	=N=	100
	Other Deductions (see Note)	=N=	977,490,067.63
Net Statutory Allocation		=N=	6,265,818,621.16
Distribution of Exchange Gain		=N=	2,179,591,897.94
Gross VAT Allocation		=N=	867,614,593.00
Total Gross Amount		=N=	10,404,233,226.67
Total Net Amount	1	=N=	9,313,025,112.09

ocal Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Value Added Tax	Total Allocation
ABAK	68,604,648.15	14,280,367.87	(4)	25,527,126.86	108,412,142.88
EASTERN OBOLO	53,566,404.97	11,150,069.52	SE	21,002,812.22	85,719,306.70
EKET	70,722,829.73	14,721,276.95	(8)	27,454,829.23	112,898,935.90
EKPE ATAI	54,217,081.91	11,285,530.87	191	21,812,208.75	87,314,821.53
ESSIEN UDIM	72,858,855.36	15,165,900.34	201	28.613.224.73	116,637,980.43
ETIM EKPO	63,504,699.77	13,218,790.54	(6)	23,587,616.47	100,311,106.78
ETINAN	72,025,389.84	14,992,410.72	1371	27,266,304.12	114,284,104.68
IBENO	57,710,275.78	12,012,654.97	3	21,857,424.82	91,580,355.58
IBESIKPO ASUTAN	66,974,771.86	13,941,101,74	2.63	25,412,560.27	106,328,433.87
IBIONO IBOM.	72,865,451.20	15,167,273.30	28	28,438,811.65	116,471,536.14
KA	56,079,268.93	11,673,153.52	(4)	21,716,822.99	89,469,245,45
IKONO	66,331,698.07	13,807,243.03	100	25,113,212.58	105,252,153,67
IKOT ABASI	66,350,399.83	13,811,135,88		25,120,066.99	105,281,602.70
IKOT EKPENE	68,430,567.09	14,244,132.11	155	25,756,778.44	108,431,477.63
INI	62,518,029 15	13,013,410.59		23,229,228.68	98,760,658 42
mu	63,834,057.16	13.287.347.77	723	24,832,642.52	101,954,047.45
MBO	59,585,297.89	12,402,949.31	31	23,506,630.73	95,494,877.94
MKPAT ENIN	74,029,048.13	15,409,481.26	200	27,770,420.15	117,208,949.54
NSIT IBOM	61,771,759.58	12,858,071.20	(30)	23,771,533.57	98,401,364.35
NSIT UBIUM	64,994,190.44	13,528,834.76	31	24,901,647.43	103,424,672.63
OBAT AKARA	67,603,398.06	14,071,963.13	135	26.056,529.33	107,731,880.52
ОКОВО	58,106,890.03	12,095,212.02	(a)	23,509,222,74	93,711,324.79
ONNA	60,674,896.86	12.629,754.26		24,621,826,17	97,926,477.29
ORON	62,148,158.92	12,936,420.43	G.,	22 553 291 57	97,637,870.91
ORUK ANAM	73,224,298.65	15,241,969.02	(3)	27,460,416.44	115,926,684 11
UDUNG UKO	54,545,271,27	11,353,844 97		20.584.347.53	86,483,463,77
UKANAFUN	66,927,493,29	13,931,260.50		24,832,642,52	105,691,396,30
UQUO	54,564,695.51	11,357,888.21		21,184,713.31	87,107,297.04
URUAN	71,161,122.60	14,812,509.59	100	24,329,620.89	110,303,253.08
URUE OFFONG/ORUK	58,882,325.77	12.256.622.48		21,614,294.82	92,753,243.07
UYO	89,003,506.71	18,526,482,56	1111	35,346,963,81	142 876 953 08
Akwa Ibom Total	2,013,816,782,52	419,185,073,43		768,785,772,28	3,201,787,628,24

Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of May, 2017 Shared in June, 2017

ANAMBRA STATE



Beneficiaries			ANAMBRA
No. of LGCs			21
Gross Statutory Allocation		=N=	1,964,065,209.14
13% Share of Derivation (Net)		=N=	2
Gross Total		=N=	1,964,065,209.14
Deductions	External Debt	=N=	39,537,418.02
111	Contractual Obligation (ISPO)	=N=	
	Other Deductions (see Note)	=N=	107,021,602.06
Net Statutory Allocation	<u> </u>	=N=	1,817,506,189.06
Distribution of Exchange Gain		=N=	408,829,058.36
Gross VAT Allocation		=N=	1,009,231,688.11
Total Gross Amount		=N=	3,382,125,955.61
Total Net Amount	To the state of th	=N=	3,235,566,935.53

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Value Added Tax	Total Allocation
AGUATA	100,109,160.87	20,838,174.71	12-	42,113,545.07	163,060,880.66
ANAMBRA EAST	65,837,481.82	13,704,369.68	(#)	29,623,482.93	109,165,334.43
ANAMBRA WEST	67,728,150.48	14,097,920.91	020	30,434,780.26	112,260,851.66
ANIOCHA	81,862,682.72	17,040,087.74	SF (37,207,745.00	136,110,515.46
AWKA NORTH	62,172,044.23	12,941,392.26	120	27,277,834.27	102,391,270.76
AWKA SOUTH	71,573,886.54	14,898,428.27		31,680,843.11	118,153,157.93
AYAMELUM	66,332,846.64	13,807,482.11	020	29,916,033.81	110,056,362.56
DUNUKOFIA	59,309,806.99	12,345,604.63	(#)	26,343,215.13	97,998,626.76
EKWUSIGWO	65,874,658.48	13,712,108.17	020	29,905,723.39	109,492,490.04
IDEMILI NORTH	104,216,084.40	21,693,049.42		45,604,744.42	171,513,878.23
IDEMILI SOUTH	72,430,304.51	15,076,695.55	020	32,754,163.28	120,261,163.33
IHIALA	88,553,319.35	18,432,774.02	(#)	38,195,932.23	145,182,025.60
NJIKOKA	65,064,087.08	13,543,384.06	72:	29,343,200.87	107,950,672.01
NNEWI NORTH	64,511,429.50	13,428,345.89	(#)	29,867,592.13	107,807,367.51
NNEWI SOUTH	77,427,841.54	16,116,955.49	020	34,250,325.74	127,795,122.76
OGBARU	73,984,493.59	15,400,207.03	SE	33,571,854.22	122,956,554.85
ONISHA NORTH	61,978,569.97	12,901,119.72	120	27,988,273.84	102,867,963.53
ONISHA SOUTH	64,221,086.62	13,367,909.70	GF.	28,663,346.95	106,252,343.27
ORUMBA NORTH	69,353,320.64	14,436,207.43	0.20	30,722,147.14	114,511,675.21
ORUMBA SOUTH	70,183,806.90	14,609,076.91	(#)	31,574,225.34	116,367,109.15
OYI	67,386,789.90	14,026,865.16	75	30,470,089.12	111,883,744.19
Adamawa Total	1,520,111,852.76	316,418,158.87	+	677,509,098.26	2,514,039,109.89

Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of May, 2017 Shared in June, 2017

BAUCHI STATE





Beneficiaries			BAUCHI
No. of LGCs			20
Gross Statutory Allocation		=N=	2,362,836,250.50
13% Share of Derivation (Net)		=N=	(2)
Gross Total		=N=	2,362,836,250.50
Deductions	External Debt	=N=	78,191,034.27
181	Contractual Obligation (ISPO)	=N=	305,669,380.00
	Other Deductions (see Note)	=N=	519,349,334.31
Net Statutory Allocation		=N=	1,459,626,501.92
Distribution of Exchange Gain		=N=	491,835,054.59
Gross VAT Allocation		=N=	923,713,472.01
Total Gross Amount		=N=	3,778,384,777.10
Total Net Amount	To the state of th	=N=	2,875,175,028.52

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Value Added Tax	Total Allocation
ALKALERI	113,621,412.96	23,650,811.11	=	36,455,587.32	173,727,811.39
BAUCHI	137,209,822.91	28,560,845.35	+	45,924,236.49	211,694,904.76
BOGORO	60,008,231.23	12,490,984.80	₹ .	22,331,525.69	94,830,741.71
DAMBAN	70,919,924.78	14,762,303.17	*	26,173,855.21	111,856,083.16
DARAZO	89,964,845.27	18,726,589.53	2	31,972,744.74	140,664,179.55
DASS	59,573,349.67	12,400,462.23	*	22,661,459.03	94,635,270.93
GAMAWA	95,041,649.23	19,783,349.24	₹	33,976,709.64	148,801,708.11
GANJUWA	95,941,774.99	19,970,714.49	*	31,907,714.24	147,820,203.71
GIADE	67,484,419.48	14,047,187.20	· ·	26,522,162.98	108,053,769.66
I/GADAU	77,289,355.43	16,088,128.98	*	30,728,525.10	124,106,009.51
JAMA'ARE	59,804,059.41	12,448,485.51	₹ .	24,270,805.68	96,523,350.59
KATAGUM	92,612,817.84	19,277,777.00	*	34,528,633.75	146,419,228.59
KIRFI	76,169,622.86	15,855,051.58	₩ .	25,983,544.49	118,008,218.93
MISAU	88,942,169.07	18,513,714.85	*	32,657,609.87	140,113,493.79
NINGI	113,977,422.43	23,724,916.09	2	39,783,029.59	177,485,368.12
SHIRA	85,446,610.15	17,786,098.45		30,959,962.28	134,192,670.88
TAFAWA BALEWA	84,043,292.85	17,493,991.60	₹	30,152,063.35	131,689,347.80
TORO	118,190,899.48	24,601,970.40	*	37,664,037.31	180,456,907.19
WARJI	65,780,089.34	13,692,423.17	9	24,088,616.58	103,561,129.09
ZAKI	73,605,994.68	15,321,420.77		28,508,675.05	117,436,090.50
Bauchi Total	1,725,627,764.06	359,197,225.52	5	617,251,498.36	2,702,076,487.95

Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of May, 2017 Shared in June, 2017

BAYELSA STATE



Beneficiaries			BAYELSA
No. of LGCs			8
Gross Statutory Allocation		=N=	1,747,827,231.11
13% Share of Derivation (Net)		=N=	4,728,230,130.02
Gross Total		=N=	6,476,057,361.13
Deductions	External Debt	=N=	28,749,844.31
	Contractual Obligation (ISPO)	=N=	421,546,663.22
	Other Deductions (see Note)	=N=	1,097,827,002.68
Net Statutory Allocation		=N=	4,927,933,850.92
Distribution of Exchange Gain		=N=	1,765,829,279.87
Gross VAT Allocation		=N=	720,182,936.29
Total Gross Amount		=N=	8,962,069,577.29
Total Net Amount		=N=	7,413,946,067.08

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Value Added Tax	Total Allocation
BRASS	83,585,072.58	17,398,610.98	121	31,201,916.65	132,185,600.21
EKERMOR	95,956,096.69	19,973,695.61	(#)	36,109,905.52	152,039,697.82
KOLOKUMA/OPOKUMA	63,858,884.27	13,292,515.65	12	24,995,103.24	102,146,503.15
NEMBE	78,740,889.28	16,390,272.31	(#)	28,084,714.72	123,215,876.31
OGBIA	82,749,809.68	17,224,747.23	0.21	30,906,831.36	130,881,388.27
SAGBAMA	81,355,908.52	16,934,600.40	SH (31,322,704.04	129,613,212.97
SOUTHERN IJAW	112,398,752.56	23,396,308.82	0.21	38,941,295.78	174,736,357.16
YENAGOA	103,748,250.12	21,595,667.60	S# (40,895,724.59	166,239,642.31
Bayelsa Total	702,393,663.70	146,206,418.60	3.7	262,458,195.89	1,111,058,278.20

Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of May, 2017 Shared in June, 2017

BENUE STATE





Beneficiaries			BENUE
No. of LGCs			23
Gross Statutory Allocation		=N=	2,215,311,728.11
13% Share of Derivation (Net)		=N=	· · · · · · · · · · · · · · · · · · ·
Gross Total		=N=	2,215,311,728.11
Deductions	External Debt	=N=	23,309,408.26
17. 200	Contractual Obligation (ISPO)	=N=	103,855,987.23
	Other Deductions (see Note)	=N=	478,172,499.15
Net Statutory Allocation		=N=	1,609,973,833.47
Distribution of Exchange Gain		=N=	461,127,157.88
Gross VAT Allocation		=N=	898,635,862.37
Total Gross Amount		=N=	3,575,074,748.35
Total Net Amount		=N=	2,969,736,853.71

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Value Added Tax	Total Allocation
ADO	82,668,523.09	17,207,827.06	(6,066,891.24)	28,023,281.91	121,832,740.81
AGATU	72,942,463.23	15,183,303.70	(6,066,891.24)	24,373,797.51	106,432,673.19
APA	70,629,990.72	14,701,952.08	(6,066,891.24)	23,293,334.93	102,558,386.49
BURUKU	83,730,930.78	17,428,972.02	(6,066,891.24)	29,454,010.66	124,547,022.22
GBOKO	108,669,711.63	22,620,092.08	(6,066,891.24)	38,394,409.37	163,617,321.84
GUMA	88,784,516.43	18,480,898.74	(6,066,891.24)	28,755,782.31	129,954,306.24
GWER EAST	84,220,401.73	17,530,857.62	(6,066,891.24)	27,145,744.46	122,830,112.57
GWER WEST	72,375,012.94	15,065,186.36	(6,066,891.24)	24,755,225.33	106,128,533.39
KATSINA ALA	91,428,308.20	19,031,215.96	(6,066,891.24)	30,663,439.85	135,056,072.77
KONSHISHA	86,501,544.29	18,005,687.76	(6,066,891.24)	30,718,390.34	129,158,731.15
KWANDE	99,038,495.13	20,615,310.79	(6,066,891.24)	32,044,632.52	145,631,547.20
LOG0	76,055,730.79	15,831,344.43	(6,066,891.24)	27,457,706.58	113,277,890.56
MAKURDI	91,360,809.04	19,017,165.70	(6,066,891.24)	34,849,814.74	139,160,898.24
OBI	67,488,595.21	14,048,056.40	(6,066,891.24)	23,413,719.13	98,883,479.50
OGBADIBO	70,898,197.31	14,757,780.50	(6,066,891.24)	25,133,197.15	104,722,283.73
OHIMINI	64,667,802.20	13,460,895.57	(6,066,891.24)	21,837,031.73	93,898,838.27
OJU	81,824,525.00	17,032,145.04	(6,066,891.24)	27,525,271.49	120,315,050.29
OKPOKWU	76,677,894.57	15,960,850.63	(6,066,891.24)	27,894,545.70	114,466,399.66
OTUKPO	89,803,928.83	18,693,094.04	(6,066,891.24)	32,791,648.15	135,221,779.79
TARKA	62,241,104.98	12,955,767.57	(6,066,891.24)	22,298,523.69	91,428,505.00
UKUM	85,103,715.38	17,714,723.35	(6,066,891.24)	30,214,850.31	126,966,397.80
USHONGO	82,867,030.72	17,249,147.32	(6,066,891.24)	28,568,121.20	122,617,408.01
VANDEIKYA	87,770,848.33	18,269,899.14	(6,066,891.24)	30,974,595.56	130,948,451.79
Benue Total	1,877,750,080.53	390,862,173.87	(139,538,498.52)	650,581,074.63	2,779,654,830.51

Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of May, 2017 Shared in June, 2017

BORNO STATE





Beneficiaries			BORNO
No. of LGCs			27
Gross Statutory Allocation		=N=	2,454,247,909.52
13% Share of Derivation (Net)	1	=N=	
Gross Total		=N=	2,454,247,909.52
Deductions	External Debt	=N=	19,900,586.24
	Contractual Obligation (ISPO)	=N=	
	Other Deductions (see Note)	=N=	323,071,065.26
Net Statutory Allocation		=N=	2,111,276,258.02
Distribution of Exchange Gain		=N=	510,862,804.95
Gross VAT Allocation		=N=	889,015,974.94
Total Gross Amount	H	=N=	3,854,126,689.42
Total Net Amount		=N=	3,511,155,037.92

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Value Added Tax	Total Allocation
ABADAN	73,709,935.11	15,343,056.44	9	23,354,546.90	112,407,538.45
ASKIRA UBA	71,274,814.49	14,836,175.07	+	25,538,224.09	111,649,213.65
BAMA	99,995,477.01	20,814,510.90	9	33,135,388.59	153,945,376.50
BAYO	57,600,418.32	11,989,787.65	*	22,133,309.69	91,723,515.65
BIU	79,723,658.61	16,594,840 19	9	27,725,933.29	124,044,432.09
CHIBOK	57,432,558.96	11,954,846.96	+	21,391,823.67	90,779,229.59
DAMBOA	96,275,602.07	20,040,202 10	2	30,922,796.15	147,238,600.32
DIKWA	63,711,875.18	13,261,915.04	*	23,684,537.84	100,658,328.06
GUBIO	75,667,512.79	15,750,535.09	2	26,384,196.68	117,802,244.57
GUZAMALA	64,496,116.67	13,425,158.45	+	23,093,503.27	101,014,778.39
GWOZA	92,925,848.14	19,342,935.67	2	33,499,766.79	145,768,550.60
HAWUL	65,811,569.65	13,698,975.94	*	24,514,267.21	104,024,812.80
JERE	75,931,222.63	15,805,427.49	<u> </u>	29,749,539.82	121,486,189.94
KAGA	67,119,244.56	13,971,174.39	+	22,769,041.94	103,859,460.89
KALA BALGE	61,768,468.19	12,857,386.08	9	21,086,082.37	95,711,936.65
KONDUGA	90,508,094.78	18,839,669.37	*	26,602,270.64	135,950,034.80
KUKAWA	93,277,792.21	19,416,194.42	2	29,326,755.12	142,020,741.75
KWAYA KUSAR	51,937,120.37	10,810,946.56	*	20,838,574.76	83,586,641.69
MAFA	69,969,403.40	14,564,447.85	9	23,546,816.02	108,080,667.26
MAGUMERI	82,801,206.62	17,235,445.74	*	25,661,488.29	125,698,140.65
MAIDUGURI METRO	120,578,342.73	25,098,927.51	¥	47,622,158.02	193,299,428.26
MARTE	75,296,242.94	15,673,253.60	*	25,035,893.66	116,005,390.20
MOBBAR	70,117,312.98	14,595,235.90	9	24,303,450.86	109,015,999.74
MONGUNO	68,441,145.54	14,246,334.06		23,911,597.42	106,599,077.02
NGALA	78,274,002.65	16,293,087.75	2	31,239,481.47	125,806,571.87
NGANZAI	68,039,601.18	14,162,750.78		23,332,601.26	105,534,953.22
SHANI	65,989,282.87	13,735,967.75	2	23,477,638.30	103,202,888.92
Borno Total	2,038,673,870.63	424,359,188.77	*	713,881,684.11	3,176,914,743.51

Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of May, 2017 Shared in June, 2017

CROSS RIVER STATE



Beneficiaries			CROSS RIVER
No. of LGCs			18
Gross Statutory Allocation		=N=	1,986,376,422.22
13% Share of Derivation (Net)		=N=	
Gross Total		=N=	1,986,376,422.22
Deductions	External Debt	=N=	240,495,597.21
1.0	Contractual Obligation (ISPO)	=N=	633,134,951.92
	Other Deductions (see Note)	=N=	681,212,459.20
Net Statutory Allocation		=N=	431,533,413.89
Distribution of Exchange Gain		=N=	413,473,238.30
Gross VAT Allocation		=N=	783,354,305.77
Total Gross Amount		=N=	3,183,203,966.29
Total Net Amount	<u> </u>	=N=	1,628,360,957.96

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Value Added Tax	Total Allocation
ABI	69,957,404.23	14,561,950.16	(2,017,457.56)	26,013,095.18	108,514,992.02
AKAMKPA	87,935,608.43	18,304,194.70	(2,544,453.37)	26,377,300.58	130,072,650.34
AKPABUYO	84,180,271.63	17,522,504.36	(2,434,582.26)	33,304,863.98	132,573,057.70
BAKASSI	54,314,585.31	11,305,826.64	(1,558,697.37)	19,537,865.33	83,599,579.92
BEKWARA	64,882,660.70	13,505,619.34	(1,868,649.67)	23,767,843.49	100,287,473.86
BIASE	74,642,688.53	15,537,213.29	(2,154,700.07)	27,417,443.09	115,442,644.85
BOKI	85,573,906.46	17,812,595.75	(2,475,446.61)	28,394,225.50	129,305,281.10
CALABAR MUNICIPAL	67,787,707.17	14,110,317.91	(1,953,847.98)	28,005,482.46	107,949,659.56
CALABAR SOUTH	72,253,340.31	15,039,859.65	(2,084,922.28)	28,710,392.42	113,918,670.10
ETUNG	56,577,181.28	11,776,796.23	(1,625,005.68)	22,291,783.46	89,020,755.29
IKOM	77,198,766.09	16,069,272.39	(2,231,802.60)	27,025,762.45	118,061,998.33
OBANLIKU	66,620,977.18	13,867,457.78	(2,540,598.25)	24,027,159.12	101,974,995.83
OBUBRA	73,426,383.19	15,284,033.83	(2,119,233.01)	27,605,277.00	114,196,461.01
OBUDU	69,515,431.06	14,469,951.45	(2,004,350.13)	26,894,607.03	108,875,639.41
ODUKPANI	78,851,019.45	16,413,196.41	(2,278,449.64)	28,757,278.90	121,743,045.11
OGAJA	74,106,431.44	15,425,588.95	(2,139,279.57)	27,574,000.15	114,966,740.98
YAKURR	74,398,575.79	15,486,400.12	(2,147,660.84)	28,988,024.88	116,725,339.9
YALA	82,045,896.27	17,078,224.47	(2,372,129.21)	29,817,063.04	126,569,054.57
Cross River Total	1,314,268,834.52	273,571,003.42	(38,551,266.10)	484,509,468.08	2,033,798,039.91

Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of May, 2017 Shared in June, 2017

DELTA STATE





Beneficiaries			DELTA
No. of LGCs			25
Gross Statutory Allocation		=N=	2,005,685,926.69
13% Share of Derivation (Net)		=N=	4,181,841,184.45
Gross Total		=N=	6,187,527,111.14
Deductions	External Debt	=N=	19,548,234.79
	Contractual Obligation (ISPO)	=N=	1,098,907,642.20
	Other Deductions (see Note)	=N=	1,300,745,697.56
Net Statutory Allocation		=N=	3,768,325,536.59
Distribution of Exchange Gain		=N=	1,758,344,558.19
Gross VAT Allocation		=N=	963,142,847.60
Total Gross Amount		=N=	8,909,014,516.92
Total Net Amount		=N=	6,489,812,942.37

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Value Added Tax	Total Allocation
ANIOCHA NORTH	57,453,556.69	11,959,217.73	-	25,395,664.46	94,808,438.88
ANIOCHA SOUTH	62,622,097.20	13,035,072.82	8=8	27,463,104.66	103,120,274.69
BOMADI	53,531,573.49	11,142,839.19	-	24,355,003.55	89,029,416.23
BURUTU	76,934,550.66	16,014,274.76	3=6	31,441,082.41	124,389,907.83
ETHIOPE EAST	69,998,486.37	14,570,501.60		30,929,939.17	115,498,927.13
ETHIOPE WEST	71,702,300.35	14,925,158.19	3=6	31,091,219.43	117,718,677.96
IKA NORTH EAST	76,017,669.13	15,823,421.72		29,942,961.54	121,784,052.39
IKA SOUTH	71,495,729.94	14,882,159.62		28,729,730.75	115,107,620.31
ISOKO NORTH	67,272,213.09	14,003,015.48		27,667,642.60	108,942,871.18
ISOKO SOUTH	75,225,349.10	15,658,496.72	\$ = \$	32,480,533.72	123,364,379.53
NDOKWA EAST	63,212,478.52	13,157,963.37		25,306,960.32	101,677,402.21
NDOKWA WEST	65,194,111.64	13,570,449.27	3=8	27,965,435.09	106,729,996.00
OKPE	59,716,399.31	12,430,238.66	-	26,853,983.66	99,000,621.64
OSHIMILI NORTH	58,484,154.40	12,173,741.31		26,006,513.47	96,664,409.18
OSHIMILI SOUTH	63,462,053.15	13,209,913.45		27,981,447.92	104,653,414.52
PATANI	52,409,666.49	10,909,309.17	3-6	23,264,230.56	86,583,206.22
SAPELE	66,014,026.62	13,741,118.28		29,265,066.03	109,020,210.92
UDU	69,406,912.17	14,447,362.75	8=6	27,621,908.13	111,476,183.05
UGHELLI NORTH	90,643,407.11	18,867,835.24		37,855,544.16	147,366,786.51
UGHELLI SOUTH	71,854,429.47	14,956,824.55	3=8	31,666,298.78	118,477,552.80
UKWUANI	56,986,943.55	11,862,090.10		26,298,776.35	95,147,810.00
UVWIE	66,958,899.88	13,937,797.92		30,393,106.28	111,289,804.08
WARRI SOUTH	83,210,659.30	17,320,675.16		36,841,148.89	137,372,483.35
WARRI NORTH	68,477,496.41	14,253,900.66		27,272,793.95	110,004,191.02
WARRI SOUTH-WEST	65,761,852.38	13,688,627.07		26,085,137.60	105,535,617.05
Delta Total	1,684,047,016.41	350,542,004.79		720,175,233.47	2,754,764,254.68

Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of May, 2017 Shared in June, 2017

EBONYI STATE



Beneficiaries			EBONYI
No. of LGCs			13
Gross Statutory Allocation		=N=	1,767,233,496.55
13% Share of Derivation (Net)		=N=	1
Gross Total		=N=	1,767,233,496.55
Deductions	External Debt	=N=	32,823,598.98
	Contractual Obligation (ISPO)	=N=	1 :-
	Other Deductions (see Note)	=N=	128,217,591.59
Net Statutory Allocation		=N=	1,606,192,305.98
Distribution of Exchange Gain		=N=	367,857,646.96
Gross VAT Allocation		=N=	775,411,116.87
Total Gross Amount		=N=	2,910,502,260.38
Total Net Amount		=N=	2,749,461,069.82

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Value Added Tax	Total Allocation
ABAKALIKI	74,676,987.57	15,544,352.79	(3,113,049.15)	28,755,572.63	115,863,863.85
AFIKPO NORTH	70,121,573.99	14,596,122.84	(3,067,495.01)	29,037,121.90	110,687,323.72
AFIKPO SOUTH	70,725,223.51	14,721,775.22	(3,073,531.51)	29,063,675.54	111,437,142.76
EBONYI	68,198,878.01	14,195,904.98	(3,048,268.05)	27,322,136.67	106,668,651.61
EZZA NORTH	67,977,568.89	14,149,838.48	(3,046,054.96)	28,403,981.65	107,485,334.07
EZZA SOUTH	70,655,339.64	14,707,228.58	(3,072,832.67)	27,688,934.08	109,978,669.63
IKWO	82,555,381.87	17,184,276.20	(3,191,833.09)	32,377,524.19	128,925,349.17
ISHIELU	73,125,357.76	15,221,374.02	(3,097,532.85)	28,716,692.57	113,965,891.51
IVO	66,160,929.23	13,771,696.72	(3,027,888.56)	26,981,259.31	103,885,996.70
IZZI	91,897,244.49	19,128,827.17	(3,285,251.71)	33,498,882.83	141,239,702.78
OHAOZARA	71,292,510.01	14,839,858.47	(3,079,204.37)	28,577,185.14	111,630,349.25
OHAUKWU	78,665,808.45	16,374,643.90	(3,152,937.35)	31,325,343.26	123,212,858.25
ONICHA	86,158,579.19	17,934,298.02	(3,227,865.06)	33,657,628.70	134,522,640.85
Ebonyi Total	972,211,382.61	202,370,197.40	(40,483,744.34)	385,405,938.47	1,519,503,774.15

Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of May, 2017 Shared in June, 2017

EDO STATE





Beneficiaries			EDO
No. of LGCs			18
Gross Statutory Allocation		=N=	1,847,042,237.36
13% Share of Derivation (Net)		=N=	200,144,105.60
Gross Total		=N=	2,047,186,342.96
Deductions	External Debt	=N=	77,680,529.98
	Contractual Obligation (ISPO)	=N=	520,000,000.00
	Other Deductions (see Note)	=N=	401,650,323.46
Net Statutory Allocation		=N=	1,047,855,489.52
Distribution of Exchange Gain		=N=	429,096,375.21
Gross VAT Allocation		=N=	894,777,331.04
Total Gross Amount		=N=	3,371,060,049.21
Total Net Amount		=N=	2,371,729,195.77

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Value Added Tax	Total Allocation
AKOKO EDO	89,450,916.13	18,619,612 85	127	35,390,062.38	143,460,591.37
EGOR	84,958,905.95	17,684,580.61	(8)	39,870,716.15	142,514,202.71
ESAN CENTRAL	56,218,864.17	11,702,210.90	127	26,358,367.53	94,279,442.59
ESAN NORTH EAST	57,878,977.06	12,047,770.91	18.	27,166,842.46	97,093,590.43
ESAN SOUTH EAST	69,301,098.21	14,425,337.10	127	29,953,247.04	113,679,682.35
ESAN WEST	58,903,428.10	12,261,015.03	3	27,541,012.67	98,705,455.80
ETSAKO CENTRAL	58,957,606.47	12,272,292.50	127	25,740,030.51	96,969,929.48
ETSAKO EAST	68,395,738.68	14,236,882.42	18.	28,701,884.98	111,334,506.07
ETSAKO WEST	75,277,905.39	15,669,436.55	127	31,674,798.67	122,622,140.62
IGUEBEN	54,775,722.79	11,401,814.49	(8)	24,303,714.55	90,481,251.83
IKPOBA OKHA	93,989,031.53	19,564,242.10	127	41,668,242.31	155,221,515.94
OREDO	96,729,666.48	20,134,717.66	18.	41,873,586.65	158,737,970.79
ORHIONWON	75,817,415.76	15,781,738.08	201	30,817,018.06	122,416,171.90
OVIA NORTH EAST	72,305,190.01	15,050,652.40	(*)	29,154,218.52	116,510,060.93
OVIA SOUTH WEST	78,915,165.61	16,426,548.72	127	28,089,019.97	123,430,734.31
OWAN EAST	69,224,993.59	14,409,495.58	18.	29,185,092.18	112,819,581.34
OWAN WEST	56,773,894.61	11,817,743.00	127	25,902,059.58	94,493,697.18
UHUNMWODE	70,649,384.13	14,705,988.91	(8)	27,251,341.79	112,606,714.84
Edo Total	1,288,523,904.67	268,212,079.81	23/	550,641,255.99	2,107,377,240.47

Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of May, 2017 Shared in June, 2017

EKITI STATE





Beneficiaries			EKITI
No. of LGCs			16
Gross Statutory Allocation		=N=	1,766,236,256.99
13% Share of Derivation (Net)		=N=	-
Gross Total		=N=	1,766,236,256.99
Deductions	External Debt	=N=	80,329,144.77
	Contractual Obligation (ISPO)	=N=	499,654,808.01
	Other Deductions (see Note)	=N=	436,641,964.82
Net Statutory Allocation		=N=	749,610,339.39
Distribution of Exchange Gain		=N=	367,650,067.03
Gross VAT Allocation		=N=	745,893,552.08
Total Gross Amount		=N=	2,879,779,876.09
Total Net Amount		=N=	1,863,153,958.49

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Value Added Tax	Total Allocation
ADO EKITI	83,014,529.65	17,279,849.89	7:	35,645,634.96	135,940,014.50
AIYEKIRE	63,168,447.48	13,148,798.11	+	26,404,966.96	102,722,212.55
EFON	60,230,226.48	12,537,194.11	7:	22,876,845.96	95,644,266.56
EKITI EAST	62,190,978.66	12,945,333.55	*	25,815,257.19	100,951,569.41
EKITI SOUTH WEST	65,872,365.62	13,711,630.90	-	27,389,006.98	106,973,003.50
EKITI WEST	67,150,833.91	13,977,749.86	+	28,230,832.37	109,359,416.14
EMURE	55,332,704.12	11,517,752.68	7:	23,276,763.42	90,127,220.22
IDO-OSI	68,165,465.07	14,188,949.92	*	27,034,017.60	109,388,432.59
UERO	72,934,338.18	15,181,612.43	-	30,621,985.10	118,737,935.72
IKERE	63,687,693.72	13,256,881.56	+	26,356,698.08	103,301,273.37
IKOLE	68,251,864.80	14,206,934.42	7:	27,570,965.68	110,029,764.89
ILEJEMEJI	47,896,448.21	9,969,862.37	+	20,376,368.25	78,242,678.82
IREPODUN/IFELODUN	60,705,516.08	12,636,127.79	5	25,308,030.76	98,649,674.63
ISE/ORUN	59,238,697.19	12,330,802.80	+	24,421,277.30	95,990,777.29
MOBA	63,534,301.80	13,224,952.34	3:	26,307,219.60	103,066,473.74
OYE	61,760,296.81	12,855,685.17	-	25,599,544.84	100,215,526.83
Ekiti Total	1,023,134,707.79	212,970,117.90	51	423,235,415.06	1,659,340,240.76

Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of May, 2017 Shared in June, 2017





ENUGU STATE



Beneficiaries			ENUGU
No. of LGCs			17
Gross Statutory Allocation		=N=	1,986,547,859.91
13% Share of Derivation (Net)	-	=N=	2
Gross Total		=N=	1,986,547,859.91
Deductions	External Debt	=N=	59,695,596.19
787	Contractual Obligation (ISPO)	=N=	147,102,561.99
	Other Deductions (see Note)	=N=	206,468,378.89
Net Statutory Allocation	 	=N=	1,573,281,322.84
Distribution of Exchange Gain		=N=	413,508,923.83
Gross VAT Allocation		=N=	853,121,997.68
Total Gross Amount	1	=N=	3,253,178,781.43
Total Net Amount	ta i	=N=	2,839,912,244.36

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Value Added Tax	Total Allocation
AGWU	77,365,407.36	16,103,959.53		- 30,395,637.74	123,865,004.63
ANINRI	65,185,915.73	13,568,743.25	j	- 26,685,558.03	105,440,217.01
ENUGU EAST	88,236,045.95	18,366,732.13		- 35,058,653.41	141,661,431.48
ENUGU NORTH	82,945,124.47	17,265,402.89		- 33,086,598.96	133,297,126.32
ENUGU SOUTH	80,198,383.18	16,693,656.26		- 30,429,564.19	127,321,603.63
EZEAGU	77,108,201.57	16,050,420.98	j	- 28,758,873.44	121,917,495.99
IGBO ETITI	77,855,065.08	16,205,884.00		- 31,035,805.19	125,096,754.27
IGBO EZE NORTH	84,263,882.10	17,539,908.25		- 33,926,350.74	135,730,141.10
IGBO EZE SOUTH	76,673,926.30	15,960,024.62		- 27,469,207.32	120,103,158.24
ISI UZO	71,702,964.68	14,925,296.47	j	- 27,531,818.63	114,160,079.77
NKANU EAST	75,068,184.16	15,625,782.13		- 27,552,497.06	118,246,463.35
NKANU WEST	72,885,944.30	15,171,539.03		- 27,432,746.46	115,490,229.79
NSUKKA	94,396,832.65	19,649,127.75		- 36,817,990.70	150,863,951.10
OJI RIVER	64,769,505.05	13,482,065.48		- 26,274,523.76	104,526,094.29
UDENU	71,689,367.69	14,922,466.19		- 29,262,759.07	115,874,592.96
UDI	81,402,321.13	16,944,261.39	j	- 32,461,637.93	130,808,220.46
UZO UWANI	67,412,372.22	14,032,190.24		- 26,153,160.36	107,597,722.82
Enugu Total	1,309,159,443.63	272,507,460.60		- 510,333,383.00	2,092,000,287.22

Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of May, 2017 Shared in June, 2017

GOMBE STATE



Beneficiaries			GOMBE
No. of LGCs			- 11
Gross Statutory Allocation		=N=	1,860,620,245.17
13% Share of Derivation (Net)		=N=	6
Gross Total		=N=	1,860,620,245.17
Deductions	External Debt	=N=	20,771,356.04
111	Contractual Obligation (ISPO)	=N=	361,446,152.47
	Other Deductions (see Note)	=N=	287,111,786.97
Net Statutory Allocation		=N=	1,191,290,949.69
Distribution of Exchange Gain		=N=	387,296,521.15
Gross VAT Allocation		=N=	745,429,009.21
Total Gross Amount	1	=N=	2,993,345,775.53
Total Net Amount		=N=	2,324,016,480.05

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Value Added Tax	Total Allocation
AKKO	107,557,627.01	22,388,606.63	(4,907,596.13)	37,665,203.69	162,703,841.21
BALANGA	78,111,843.78	16,259,333.65	(4,907,596.13	30,447,681.42	119,911,262.72
BILLIRI	78,617,854.59	16,364,662.09	(4,907,596.13)	29,848,352.43	119,923,272.98
DUKKU	85,664,761.14	17,831,507.56	(4,907,596.13)	30,139,002.51	128,727,675.09
FUNAKAYE	83,320,704.11	17,343,581.49	(4,907,596.13)	31,803,472.45	127,560,161.92
GOMBE	90,725,662.63	18,884,957.10	(4,907,596.13)	33,641,664.27	138,344,687.87
KALTUNGO	71,137,303.21	14,807,551.48	(4,907,596.13)	26,833,621.07	107,870,879.63
KWAMI	76,307,861.29	15,883,826.53	(4,907,596.13)	29,454,022.18	116,738,113.87
NAFADA	69,568,543.98	14,481,007.14	(4,907,596.13)	26,164,307.97	105,306,262.96
SHOMGOM	65,976,957.02	13,733,402.07	(4,907,596.13)	26,932,405.24	101,735,168.20
YAMALTU/DEBA	90,047,846.36	18,743,866.58	(4,907,596.13)	32,907,147.86	136,791,264.68
Gombe Total	897,036,965.13	186,722,302.33	(53,983,557.43)	335,836,881.11	1,365,612,591.13

Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of May, 2017 Shared in June, 2017

IMO STATE





Beneficiaries			IMO
No. of LGCs			27
Gross Statutory Allocation		=N=	2,053,798,009.67
13% Share of Derivation (Net)		=N=	241,432,424.67
Gross Total		=N=	2,295,230,434.33
Deductions	External Debt	=N=	50,282,195.18
181	Contractual Obligation (ISPO)	=N=	11
	Other Deductions (see Note)	=N=	820,323,934.64
Net Statutory Allocation		=N=	1,424,624,304.51
Distribution of Exchange Gain		=N=	500,420,450.57
Gross VAT Allocation		=N=	867,632,300.46
Total Gross Amount	-	=N=	3,663,283,185.37
Total Net Amount		=N=	2,792,677,055.55

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Value Added Tax	Total Allocation
ABOH MBAISE	70,390,057.08	14,652,008.81	2	28,782,973.87	113,825,039.77
AHIAZU MBAISE	66,240,591.83	13,788,278.85	-	27,357,371.53	107,386,242.20
EHIME MBANO	60,854,541.34	12,667,148.07	2	25,055,038.14	98,576,727.55
EZINIHITTE MBAISE	64,723,499.11	13,472,489.14	-	27,051,572.62	105,247,560.87
IDEATO NORTH	69,403,416.45	14,446,635.10	2	26,637,600.74	110,487,652.30
IDEATO SOUTH	69,635,811.94	14,495,009.27	-	26,722,445.68	110,853,266.89
IHITTE UBOMA	62,327,724.42	12,973,797.80	2	24,468,265.97	99,769,788.19
IKEDURU	66,017,968.83	13,741,938.87	-	26,114,015.88	105,873,923.57
ISIALA MBANO	74,275,554.29	15,460,792.63	2	28,960,612.56	118,696,959.48
ISU	65,649,194.67	13,665,176.86		26,986,772.52	106,301,144.05
MBAITOLI	80,975,526.37	16,855,422.13	2	31,196,590.64	129,027,539.14
NGOR/OKPALA	68,772,140.67	14,315,232.19	-	26,725,498.49	109,812,871.35
NJABA	62,126,971.27	12,932,010.12	2	25,871,749.88	100,930,731.28
NKWANGELE	60,459,662.44	12,584,952.24	-	24,913,399.51	97,958,014.19
NKWERRE	53,859,975.41	11,211,197.53	2	22,130,162.93	87,201,335.87
OBOWO	58,383,509.90	12,152,791.70	-	24,316,777.73	94,853,079.33
OGUTA	68,540,146.39	14,266,941.54	2	25,750,674.48	108,557,762.41
OHAJI/EGBEMA	74,186,643.31	15,442,285.41	-	28,027,606.23	117,656,534.95
OKIGWE	64,998,355.09	13,529,701.65	2	25,130,263.86	103,658,320.61
ONUIMO	57,744,230.28	12,019,722.76	-	23,230,036.74	92,993,989.78
ORLU	63,510,718.56	13,220,043.38	2	25,733,912.86	102,464,674.80
ORSU	61,782,154.44	12,860,234.94	-	24,425,584.30	99,067,973.68
ORU	59,759,286.67	12,439,165.86	2	23,954,357.93	96,152,810.46
ORU WEST	61,820,195.24	12,868,153.30	-	24,280,950.47	98,969,299.01
OWERRI MUNICIPAL	62,386,337.00	12,985,998.27	2	24,840,880.99	100,213,216.26
OWERRI NORTH	66,368,457.92	13,814,894.76	- 1	27,616,168.75	107,799,521.43
OWERRI WEST	59,372,203.63	12,358,592.77	2	23,231,073.54	94,961,869.94
Imo Total	1,754,564,874.55	365,220,615.98	*	699,512,358.86	2,819,297,849.38

Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of May, 2017 Shared in June, 2017

JIGAWA STATE





Beneficiaries			JIGAWA
No. of LGCs			27
Gross Statutory Allocation		=N=	2,209,050,278.35
13% Share of Derivation (Net)		=N=	
Gross Total		=N=	2,209,050,278.35
Deductions	External Debt	=N=	27,554,328.24
111 = 1	Contractual Obligation (ISPO)	=N=	18
	Other Deductions (see Note)	=N=	89,972,595.59
Net Statutory Allocation		=N=	2,091,523,354.52
Distribution of Exchange Gain		=N=	459,823,808.79
Gross VAT Allocation		=N=	941,646,411.60
Total Gross Amount		=N=	3,610,520,498.73
Total Net Amount		=N=	3,492,993,574.90

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Value Added Tax	Total Allocation
AUYO	62,001,096.56	12,905,808.73	2	25,940,132.51	100,847,037.79
BABURA	73,329,393.42	15,263,844.97	+	30,323,499.72	118,916,738.10
BIRNIN KUDU	91,003,777.07	18,942,847.88		36,387,176.89	146,333,801.85
BIRNIWA	68,833,719.17	14,328,050.04	-	26,535,026.29	109,696,795.49
GAGARAWA	59,065,335.66	12,294,716.82	12	22,967,564.42	94,327,616.90
BUJI	57,941,525.77	12,060,790.71	-	23,945,441.23	93,947,757.70
DUTSE	81,333,995.04	16,930,039.01	9	32,514,722.52	130,778,756.57
GARKI	68,261,100.97	14,208,856.97		27,105,497.62	109,575,455.57
GUMEL	59,792,194.35	12,446,015.74	2	24,509,346.15	96,747,556.24
GURI	63,167,198.71	13,148,538.17	-	24,961,910.10	101,277,646.98
GWARAM	87,869,238.52	18,290,379.50	2	34,037,611.43	140,197,229.45
GWIWA	64,967,311.80	13,523,239.85		25,509,053.40	103,999,605.05
HADEJIA	54,843,001.00	11,415,818.76	2	24,421,045.21	90,679,864.97
JAHUN	75,379,954.81	15,690,678.60	-	31,532,698.51	122,603,331.91
KAFIN HAUSA	84,783,151.64	17,647,996.56	2	33,949,828.88	136,380,977.08
KAUGAMA	62,137,886.06	12,934,282.08		25,707,140.12	100,779,308.27
KAZAURE	65,753,662.39	13,686,922.28	- 2	27,638,932.10	107,079,516.77
KIRI-KASAMMA	68,579,920.38	14,275,220.67	-	29,368,605.35	112,223,746.40
KIYAWA	70,853,110.98	14,748,395.58	2	28,296,667.58	113,898,174.14
MAIGATARI	71,465,755.54	14,875,920.31		28,688,463.43	115,030,139.28
MALAM MADORI	66,949,083.27	13,935,754.55	8	27,634,266.49	108,519,104.31
MIGA	61,409,657.13	12,782,697.94	-	25,734,096.97	99,926,452.03
RINGIM	75,363,067.20	15,687,163.37	2	29,397,462.99	120,447,693.56
RONI	55,731,625.50	11,600,789.97	-	22,819,244.17	90,151,659.65
SULE TAKARKAR	69,949,845.11	14,560,376.70	2	25,873,777.20	110,383,999.01
TAURA	63,619,029.61	13,242,588.81	*	25,926,078.08	102,787,696.51
YANKWASHI	58,950,960.93	12,270,909.20	2	23,852,589.87	95,074,460.01
Jigawa Total	1,843,335,598.58	383,698,643.77	+	745,577,879.24	2,972,612,121.60

Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of May, 2017 Shared in June, 2017





KADUNA STATE



Beneficiaries			KADUNA
No. of LGCs			23
Gross Statutory Allocation		=N=	2,588,159,336.69
13% Share of Derivation (Net)	4	=N=	1
Gross Total		=N=	2,588,159,336.69
Deductions	External Debt	=N=	232,116,181.47
111	Contractual Obligation (ISPO)	=N=	
	Other Deductions (see Note)	=N=	203,254,936.77
Net Statutory Allocation	<u> </u>	=N=	2,152,788,218.45
Distribution of Exchange Gain		=N=	538,737,074.30
Gross VAT Allocation		=N=	1,188,884,336.71
Total Gross Amount	-	=N=	4,315,780,747.71
Total Net Amount	6	=N=	3,880,409,629.47

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Value Added Tax	Total Allocation
BIRNIN GWARI	110,373,194.52	22,974,679.75		35,590,797.10	168,938,671.36
CHIKUN	112,230,371.36	23,361,259.51		42,265,899.28	177,857,530.14
GIWA	92,879,594.78	19,333,307.83		37,552,886.72	149,765,789.33
GWAGWADA	71,515,959.24	14,886,370.44		27,440,671.69	113,843,001.37
IGABI	117,569,008.51	24,472,520.98		45,835,895.55	187,877,425.04
IKARA	78,760,630.39	16,394,381.51	*	32,224,820.36	127,379,832.26
JABA	68,679,114.79	14,295,868.44		30,004,394.31	112,979,377.53
JEMA'A	91,510,417.43	19,048,307.36	*	37,109,826.79	147,668,551.59
KACHIA	100,945,509.54	21,012,264.47		35,124,869.93	157,082,643.94
KADUNA NORTH	95,363,312.99	19,850,305.01	*	41,657,872.68	156,871,490.67
KADUNA SOUTH	101,815,254.10	21,193,305.74	-	44,232,366.51	167,240,926.35
KAGARKO	87,986,102.00	18,314,705.16	*	34,933,004.01	141,233,811.18
KAURA	76,228,316.64	15,867,268.95	5	33,875,235.87	125,970,821.46
KAURU	78,490,145.66	16,338,078.89	*	30,847,141.29	125,675,365.85
KUBAU	90,860,027.31	18,912,925.72	-	37,300,483.11	147,073,436.13
KUDAN	70,474,085.87	14,669,499.79		29,060,616.75	114,204,202.41
LERE	98,059,266.81	20,411,479.99	5	40,129,569.36	158,600,316.16
MAKARFI	65,956,047.33	13,729,049.63	*	29,479,196.64	109,164,293.60
SABON GARI	87,028,920.33	18,115,463.47	5	37,578,461.17	142,722,844.96
SANGA	72,967,402.30	15,188,494.88		29,656,259.33	117,812,156.51
SOBA	93,006,819.63	19,359,790.25		37,947,044.17	150,313,654.06
ZANGON KATAF	104,055,880.47	21,659,702.25	*	39,277,606.36	164,993,189.08
ZARIA	106,250,044.13	22,116,427.34		44,566,907.86	172,933,379.33
Kaduna Total	2,073,005,426.12	431,505,457.35		833,691,826.84	3,338,202,710.32

Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of May, 2017 Shared in June, 2017





KANO STATE



Beneficiaries			KANO
No. of LGCs			44
Gross Statutory Allocation		=N=	3,133,255,016.53
13% Share of Derivation (Net)		=N=	72
Gross Total		=N=	3,133,255,016.53
Deductions	External Debt	=N=	45,827,519.35
111	Contractual Obligation (ISPO)	=N=	(#)
	Other Deductions (see Note)	=N=	489,328,679.30
Net Statutory Allocation		=N=	2,598,098,817.88
Distribution of Exchange Gain		=N=	652,201,205.98
Gross VAT Allocation		=N=	1,745,949,220.81
Total Gross Amount		=N=	5,531,405,443.32
Total Net Amount		=N=	4,996,249,244.67

ocal Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Value Added Tax	Total Allocation
AJINGI	68,182,791.14	14,192,656,42		32,910,071.46	115,285,419 02
ALBASU	69.837,096.89	14.536,907.65		33,832,594,58	118,206,590.12
EIAGWAI	63,677,673.37	13,254,795.78	= = =	32,259,766,39	109,152,235.55
BEBEJI	69.001,472.22	14,379,620,95		33,758.060.06	117,219,153.23
вкн	83,729,018.43	17,428,573.96	6	38,840,692,42	139,996,284,82
BUNKURE	66,707,320.07	13,885,430.61		32,723,101.56	113,315,853.03
DALA	107,672,871.60	22,412,595,32		47,001,358.64	177,086,825.56
DANBATTA	73.369,227.22	15,270,056.01	- 5	34,868,740.27	123,488,022.49
DAWAKIN KUDU	70,858,321,65	16,414,716.39		35,862,191.52	131,135,229.56
DAWAKIN TOFA	79,410,622.99	16,529,660.42		37,157,387.25	133,097,690.66
DOGUWA	73,602,672.62	15,320,729.25		31,587,803.69	120,511,205,46
FAGGE	72,107,354,06	15,009,471.95		34,332,275.40	121,449,101.42
GABASAWA	75,341,990.22	15.682,776.10		36,036,561.76	126,061,318,08
GARKO	67,205,393.36	13,989,106,65		32,239,779.16	113,434,279.18
GARUN MALLAM	66,854,699.37	13,916,108,11		29,589,829,20	110,360,636,68
GAYA	72,254,611.18	15,040,124,18		34,458.364.41	121,753,039.77
GEZAWA	62,509,757.10	17,174,779.20		39,126,964.89	138,811,501,18
GWALE	99, 199, 143, 49	20 648 750 48		43,734,356.47	163,582,290,44
GWARZO	68.201.861.6II	14 196 526 04		33,477,432,40	115,875,820.11
KABO	65,717,036.08	13.679,298.35		31,740,271.14	111,136,605,57
KANO MUNICIPAL	95,750,400 62	19,930,879,05		43,934,038,40	159,615,318,06
KARAYE	63,725,611.71	13.264,774.35		31,024,820,36	108,015,205.43
KIBIYA	64.312.196.18	13.386,874,57		30,755,770.32	108,454,841.07
KIRU	82,970,471,21	17,270,678 93		38,131,174.45	138,372,324,58
KUMBOTSO	84,777,423.98	17,646,904 32		39,928,182.21	142 352 410 51
KUNCH	65,009,009,47	13,531,919.41		29,274,411.08	107:815:339.96
KURA	63,665,513,63	13.252,264 67		31,208,795.67	108,126,673.36
MADOBI	63,723,145.08	13.264,260.92		30,749,261.51	107,736,667.51
MAKOGA	75,522,501.86	15,720,350.41		35,689,967.24	126,932,019.51
MILIER	76,113,312,71	15,843,330,36		35:194.318.42	127,150,961.50
NASSARAWA	131,597,900.57	27,392,698,33		57,247,954.70	216,238,553 60
RANO	65,914,482,69	13,720,397,76		31,257,063-95	110,891,944,39
RIMIN GADO	65,233,656,17	13,578,680,43		28,915,677.69	107,728,013.38
ROGO	78,086,337,41	16 254,024 38		35,997,724.54	130,338,086.34
SHANONO	64,428,754.79	15.411,136.77		30,978,740.29	108,818,631.65
SUMALA	61,546,367.06	16,974,245,20		37,490,661,40	136,011,273.66
TAKAI	71,610,783.15	14,906,108,47		34.557.779.77	121,074,671.39
TARAUNI	74,464,732.98	15.500,171.03		35,630,523,94	125,595,427,95
TOFA	58 622 623 27	12.202.564.23		28,509,251,43	99 334,438 93
TSANYAWA	54,633,524,02	13,453,760.42		31,962,146,70	110.049.431.14
TUDUN WADA	79.695.438.52	TE 588,964,39		36,228.124.92	132,512,519.83
UNGOGO	93,177,641.00	19,395,347.49		44,172,041.99	156,745,030.48
WARAWA	60.807.912.23	12.657.442.01		30,297,907 17	103,763,261.41
WUDIL	71,501,640,10	14,883,389.65		33,546,667.71	119,931,697,65
Kann Total	3,300,402,306,83	686,993,670.60		1,547,210,577.94	5,534,606,555,37

Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of May, 2017 Shared in June, 2017

KATSINA STATE





Beneficiaries			KATSINA
No. of LGCs			34
Gross Statutory Allocation		=N=	2,428,183,465.52
13% Share of Derivation (Net)		=N=	10 10 10 12
Gross Total		=N=	2,428,183,465.52
Deductions	External Debt	=N=	108,900,078.92
7.07.00	Contractual Obligation (ISPO)	=N=	-
	Other Deductions (see Note)	=N=	233,662,422.04
Net Statutory Allocation		=N=	2,085,620,964.56
Distribution of Exchange Gain		=N=	505,437,373.02
Gross VAT Allocation		=N=	1,030,596,533.59
Total Gross Amount		=N=	3,964,217,372.14
Total Net Amount		=N=	3,621,654,871.18

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Value Added Tax	Total Allocation
BAKORI	72,656,129.51	15,123,702.04	2	26,226,987.92	114,006,819.47
BATAGARAWA	74,867,881.87	15,584,088.30		28,254,741.65	118,706,711.83
BATSARI	81,449,182.52	16,954,015.80	2	29,660,356.76	128,063,555.08
BAURE	76,366,708.97	15,896,075.94		28,994,902.87	121,257,687.79
BINDAWA	71,419,535.86	14,866,299.48	20	26,398,924.20	112,684,759.53
CHARANCHI	66,804,742.74	13,905,709.41		25,549,726.00	106,260,178.15
DAN-MUSA	67,023,363.42	13,951,216.30	20	24,171,816.54	105,146,396.26
DANDUME	71,761,905.71	14,937,565.31		26,017,784.37	112,717,255.40
DANJA	67,309,255.66	14,010,726.06	20	24,863,708.87	106,183,690.59
DAURA	81,154,335.37	16,892,642.03	#	30,279,154.58	128,326,131.99
DUTSI	66,978,061.26	13,941,786.45	20	24,536,540.34	105,456,388.05
DUTSINMA	74,390,652.90	15,484,750.93	*	27,396,269.84	117,271,673.67
FASKARI	81,068,947.05	16,874,868.07	1	28,914,838.74	126,858,653.86
FUNTUA	80,879,391.13	16,835,411.15		30,616,115.14	128,330,917.42
INGAWA	70,628,364.42	14,701,613.57	2	27,400,993.05	112,730,971.04
JIBIA	79,568,170.99	16,562,474.74		27,400,705.05	123,531,350.79
KAFUR	82,137,123.02	17,097,213.73	1	29,309,341.79	128,543,678.54
KAITA	78,627,809.03	16,366,734.15		28,244,719.24	123,239,262.42
KANKARA	86,224,360.89	17,947,990.78	2	31,777,793.85	135,950,145.52
KANKIA	68,662,397.94	14,292,388.75		26,345,816.91	109,300,603.59
KATSINA	94,566,268.60	19,684,396.61	2	35,966,472.74	150,217,137.95
KURFI	66,540,891.24	13,850,787.53		24,395,880.91	104,787,559.67
KUSADA	62,863,503.03	13,085,322.54	2	23,340,992.77	99,289,818.34
MAIADUA	76,472,509.18	15,918,098.73	+	29,211,076.03	121,601,683.95
MALUMFASHI	76,099,329.68	15,840,419.73	1	28,159,413.50	120,099,162.91
MANI	72,185,683.01	15,025,776.47		27,816,462.53	115,027,922.02
MASHI	73,701,746.45	15,341,351.94	10	27,595,738.97	116,638,837.35
MATAZU	62,080,055.70	12,922,244.43	*	24,265,935.09	99,268,235.23
MUSAWA	74,282,714.29	15,462,283.02	1	27,513,946.83	117,258,944.15
RIMI	67,007,479.31	13,947,909.95		26,478,873.13	107,434,262.39
SABUWA	69,425,622.52	14,451,257.40	2	25,459,697.06	109,336,576.97
SAFANA	74,492,267.76	15,505,902.52		28,208,891.98	118,207,062.26
SANDAMU	72,197,039.96	15,028,140.47	2	25,530,948.37	112,756,128.80
ZANGO	70,759,022.76	14,728,810.69		26,536,415.63	112,024,249.08
Katsina Total	2,512,652,453.76	523,019,975.04		932,841,983.24	3,968,514,412.04

Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of May, 2017 Shared in June, 2017

KEBBI STATE





Beneficiaries			KEBBI
No. of LGCs			21
Gross Statutory Allocation		=N=	2,085,821,711.21
13% Share of Derivation (Net)	-	=N=	
Gross Total		=N=	2,085,821,711.21
Deductions	External Debt	=N=	57,307,383.75
	Contractual Obligation (ISPO)	=N=	+:
	Other Deductions (see Note)	=N=	264,239,440.81
Net Statutory Allocation		=N=	1,764,274,886.65
Distribution of Exchange Gain		=N=	434,173,225.07
Gross VAT Allocation		=N=	815,778,526.03
Total Gross Amount		=N=	3,335,773,462.31
Total Net Amount	t i	=N=	3,014,226,637.75

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Value Added Tax	Total Allocation
ALIERU	56,654,191.09	11,792,826.17	127	21,517,837.38	89,964,854.64
AREWA	92,570,704.76	19,269,010.97	*	28,317,931.77	140,157,647.50
ARGUNGU	77,971,541.32	16,230,129.06	127	28,977,683.25	123,179,353.63
AUGIE	64,378,638.27	13,400,704.79	+)	24,473,528.64	102,252,871.71
BAGUDO	85,739,796.55	17,847,126.52	127	31,416,068.06	135,002,991.14
BIRNIN -KEBBI	104,897,454.46	21,834,879.68	*	33,178,803.76	159,911,137.91
BUNZA	71,463,732.89	14,875,499.29	127	24,713,951.44	111,053,183.61
DANDI KAMBA	75,919,837.22	15,803,057.56	+)	26,027,924.80	117,750,819.58
DANKO /WASAGU	94,316,269.48	19,632,358.16	127	32,993,504.26	146,942,131.90
FAKAI	65,673,112.82	13,670,155.53	*	24,699,609.02	104,042,877.37
GWANDU	69,367,946.84	14,439,251.94	127	26,416,495.04	110,223,693.82
JEGA	76,527,923.41	15,929,633.46	+)	28,854,879.85	121,312,436.72
KALGO	63,687,948.42	13,256,934.58	127	22,637,007.22	99,581,890.22
KOKO/BESSE	73,086,083.01	15,213,198.81	*	26,623,048.98	114,922,330.79
MAIYAMA	84,553,677.67	17,600,230.51	127	27,837,316.58	129,991,224.76
NGASKI	67,743,881.49	14,101,195.39	+)	24,904,319.75	106,749,396.64
SAKABA	66,759,482.66	13,896,288.32	127	22,898,166.05	103,553,937.03
SHANGA	69,279,606.22	14,420,863.44	*	25,041,407.98	108,741,877.64
SURU	83,819,055.38	17,447,315.56	127	26,371,048.56	127,637,419.50
YAURI	64,409,149.30	13,407,055.80	*	23,464,950.98	101,281,156.08
ZURU	76,933,371.02	16,014,029.21	27	27,253,309.22	120,200,709.45
Kebbi Total	1,585,753,404.27	330,081,744.76	54).	558,618,792.60	2,474,453,941.63

Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of May, 2017 Shared in June, 2017

KOGI STATE





Beneficiaries			KOGI
No. of LGCs			21
Gross Statutory Allocation	i i	=N=	2,183,225,642.08
13% Share of Derivation (Net)	1	=N=	
Gross Total		=N=	2,183,225,642.08
Deductions	External Debt	=N=	25,560,610.88
151	Contractual Obligation (ISPO)	=N=	246,132,000.00
	Other Deductions (see Note)	=N=	190,704,301.22
Net Statutory Allocation		=N=	1,720,828,729.98
Distribution of Exchange Gain		=N=	454,448,293.92
Gross VAT Allocation		=N=	842,448,938.73
Total Gross Amount	1	=N=	3,480,122,874.73
Total Net Amount		=N=	3,017,725,962.63

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Value Added Tax	Total Allocation
ADAVI	82,175,884.42	17,105,282.09	(4,284,409.31)	29,988,292.39	124,985,049.59
AJAOKUTA	72,662,026.08	15,124,929.44	(4,284,409.31)	25,387,600.02	108,890,146.23
ANKPA	91,702,998.25	19,088,393.93	(4,284,409.31)	33,741,456.96	140,248,439.84
BASSA	72,609,494.82	15,113,994.82	(4,284,409.31)	26,405,508.89	109,844,589.22
DEKINA	99,279,732.53	20,665,525.45	(4,284,409.31)	33,335,894.69	148,996,743.36
IBAJI	77,190,718.63	16,067,597.28	(4,284,409.31)	25,722,141.37	114,696,047.97
IDAH	64,770,023.16	13,482,173.33	(4,284,409.31)	22,939,250.39	96,907,037.57
IGALAMELA	75,897,619.76	15,798,432.90	(4,284,409.31)	26,867,864.86	114,279,508.21
IJUMU	74,433,090.41	15,493,584.49	(4,284,409.31)	25,249,820.59	110,892,086.18
KABBA/BUNU	78,692,663.74	16,380,233.95	(4,284,409.31)	26,719,602.21	117,508,090.59
KOGI	69,272,256.59	14,419,333.58	(4,284,409.31)	25,017,749.81	104,424,930.67
KOTON KARFE	88,440,394.29	18,409,268.16	(4,284,409.31)	29,588,950.93	132,154,204.07
MOPA-MURO	58,375,938.49	12,151,215.68	(4,284,409.31)	20,878,434.20	87,121,179.06
OFU	84,869,849.37	17,666,043.08	(4,284,409.31)	29,410,851.44	127,662,334.59
OGORI/MAGONGO	56,672,722.04	11,796,683.47	(4,284,409.31)	20,624,129.78	84,809,125.99
OKEHI	82,162,531.12	17,102,502.54	(4,284,409.31)	29,861,860.18	124,842,484.53
OKENE	102,757,556.69	21,389,450.28	(4,284,409.31)	36,788,905.17	156,651,502.83
OLAMABORO	77,620,644.37	16,157,088.27	(4,284,409.31)	27,566,669.20	117,059,992.53
OMALA	73,494,792.29	15,298,273.49	(4,284,409.31)	24,585,864.30	109,094,520.77
YAGBA EAST	78,804,185.99	16,403,447.81	(4,284,409.31)	26,925,637.75	117,848,862.24
YAGBA WEST	77,107,174.36	16,050,207.16	(4,284,409.31)	26,414,552.11	115,287,524.32
Kogi Total	1,638,992,297.39	341,163,661.21	(89,972,595.51)	574,021,037.28	2,464,204,400.37





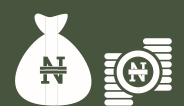
Beneficiaries			KWARA
No. of LGCs			16
Gross Statutory Allocation	i i	=N=	1,758,361,693.16
13% Share of Derivation (Net)		=N=	5
Gross Total		=N=	1,758,361,693.16
Deductions	External Debt	=N=	32,601,216.78
	Contractual Obligation (ISPO)	=N=	=
	Other Deductions (see Note)	=N=	347,813,959.43
Net Statutory Allocation		=N=	1,377,946,516.95
Distribution of Exchange Gain		=N=	366,010,940.95
Gross VAT Allocation	i i	=N=	740,466,876.53
Total Gross Amount		=N=	2,864,839,510.64
Total Net Amount		=N=	2,484,424,334.43

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Value Added Tax	Total Allocation
ASA	66,593,804.32	13,861,801.63	2	24,999,643.32	105,455,249.27
BARUTEN	109,509,650.66	22,794,929.19		29,781,833.59	162,086,413.44
EDU	83,932,273.22	17,470,882.36	2	29,321,608.83	130,724,764.42
EKITI	51,112,887.20	10,639,378.70	-	20,876,340.54	82,628,606.44
IFELODUN	88,686,193.34	18,460,432.35	2	29,585,014.07	136,731,639.76
ILORIN EAST	76,224,655.25	15,866,506.82	-	29,485,250.70	121,576,412.77
ILORIN SOUTH	77,046,145.04	16,037,503.63	2	29,737,596.72	122,821,245.38
ILORIN WEST	90,854,308.66	18,911,735.36	-	38,721,771.50	148,487,815.52
IREPODUN	65,681,708.66	13,671,944.79	2	26,276,925.42	105,630,578.87
KAI AMA	87,345,315.07	18,181,322.47		24,868,833.51	130,395,471.04
MORO	69,241,195.18	14,412,868.01	2	23,983,404.85	107,637,468.04
OFFA	61,502,302.55	12,801,982.50	-	22,882,206.24	97,186,491.29
OKE-ERO	51,460,011.85	10,711,634.26	2	21,035,835.20	83,207,481.31
OSIN	51,241,796.63	10,666,211.78		21,157,889.80	83,065,898.22
OYUN	58,509,607.35	12,179,039.46	2	23,145,957.07	93,834,603.88
PATEGI	70,816,871.54	14,740,852.17		24,186,445.19	109,744,168.90
Kwara Total	1,159,758,726.52	241,409,025.47	6	420,046,556.56	1,821,214,308.55





Beneficiaries			LAGOS
No. of LGCs			20
Gross Statutory Allocation		=N=	2,646,237,124.86
13% Share of Derivation (Net)		=N=	
Gross Total		=N=	2,646,237,124.86
Deductions	External Debt	=N=	801,444,336.61
111	Contractual Obligation (ISPO)	=N=	2,000,000,000.00
	Other Deductions (see Note)	=N=	2
Net Statutory Allocation		=N=	(155,207,211.75)
Distribution of Exchange Gain		=N=	550,826,228.65
Gross VAT Allocation		=N=	6,368,158,453.36
Total Gross Amount		=N=	9,565,221,806.87
Total Net Amount		=N=	6,763,777,470.26



Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Value Added Tax	Total Allocation
AGEGE	99,378,192.09	20,686,020.25	2	186,539,623.34	306,603,835.68
AJEROMI/IFELODUN	127,737,531.22	26,589,144.99		199,451,606.18	353,778,282.39
ALIMOSHO	206,001,128.10	42,880,066.73	<u> </u>	233,643,540.82	482,524,735.64
AMOWO-ODOFIN	80,514,203.11	16,759,395.61		178,373,485.10	275,647,083.83
APAPA	67,691,999.48	14,090,395.92	줱	172,567,165.15	254,349,560.55
BADAGRY	75,677,158.03	15,752,542.79	a (173,934,073.00	265,363,773.83
EPE	69,483,192.86	14,463,240.92	e e	170,496,268.95	254,442,702.73
ETI-OSA	83,824,080.24	17,448,361.51	Ta Ta	176,623,536.63	277,895,978.37
IBEJU-LEKKI	55,972,404.06	11,650,909.11	줱	166,814,010.09	234,437,323.26
IFAKO/IJAYE	95,438,584.37	19,865,973.08	3	184,692,906.70	299,997,464.15
IKEJA	82,501,934.85	17,173,150.96	~ ~~	178,087,212.63	277,762,298.44
IKOROĐU	113,436,068.38	23,612,230.80	T 9	190,898,798.51	327,947,097.69
KOSOFE	122,730,496.37	25,546,908.03	a a	198,373,793.20	346,651,197.60
LAGOS ISLAND	66,067,723.84	13,752,295.60	3	172,110,684.40	251,930,703.84
LAGOS MAINLAND	79,721,319.44	16,594,353.29	월	178,347,795.46	274,663,468.19
MUSHIN	119,348,804.65	24,842,993.60	T 9	196,508,471.73	340,700,269.99
OJO	115,806,413.25	24,105,628.81	줱	194,496,039.62	334,408,081.69
OSHODI/ISOLO	118,248,032.62	24,613,862.92	3	195,846,070.65	338,707,966.18
SOMOLU	91,453,796.49	19,036,521.46	2	183,241,096.31	293,731,414.26
SURULERE	104,611,506.32	21,775,358.28	3	189,076,101.11	315,462,965.71
Lagos Total	1,975,644,569.77	411,239,354.66	-6	3,720,122,279.59	6,107,006,204.01





Beneficiaries			NASSARAWA
No. of LGCs			13
Gross Statutory Allocation		=N=	1,821,666,492.40
13% Share of Derivation (Net)		=N=	2
Gross Total		=N=	1,821,666,492.40
Deductions	External Debt	=N=	25,749,719.26
100	Contractual Obligation (ISPO)	=N=	101,637,860.22
	Other Deductions (see Note)	=N=	124,304,116.61
Net Statutory Allocation		=N=	1,569,974,796.31
Distribution of Exchange Gain		=N=	379,188,121.29
Gross VAT Allocation		=N=	690,615,977.82
Total Gross Amount		=N=	2,891,470,591.51
Total Net Amount		=N=	2,639,778,895.42

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Value Added Tax	Total Allocation
AKWANGA	68,447,443.67	14,247,645.04	(3,018,317.48)	24,002,859.59	103,679,630.82
AWE	77,152,627.89	16,059,668.52	(3,018,317.48)	23,953,553.91	114,147,532.85
DOMA	78,997,442.15	16,443,674.95	(3,018,317.48)	25,510,657.27	117,933,456.89
KARU	93,206,216.37	19,401,295.59	(3,018,317.48)	29,304,775.51	138,893,969.99
KEANA	66,553,249.56	13,853,359.97	(3,018,317.48)	22,034,261.15	99,422,553.20
KEFFI	62,582,304.04	13,026,789.70	(3,018,317.48)	22,806,736.02	95,397,512.28
KOKONA	71,505,903.34	14,884,277.26	(3,018,317.48)	23,790,833.64	107,162,696.77
LAFIA	111,889,495.57	23,290,304.67	(3,018,317.48)	36,518,323.38	168,679,806.14
NASARAWA	103,692,980.08	21,584,162.89	(3,018,317.48)	28,403,794.83	150,662,620.32
NASARAWA EGGON	79,323,551.03	16,511,555.99	(3,018,317.48)	26,059,125.37	118,875,914.91
OBI	75,927,967.35	15,804,749.89	(3,018,317.48)	26,044,437.35	114,758,837.10
тото	80,668,015.51	16,791,412.36	(3,018,317.48)	24,328,127.33	118,769,237.71
WAMBA	64,757,476.99	13,479,561.79	(3,018,317.48)	21,667,982.15	96,886,703.45
Nassarawa Total	1,034,704,673.55	215,378,458.62	(39,238,127.24)	334,425,467.51	1,545,270,472.44





Beneficiaries			NIGER
No. of LGCs			25
Gross Statutory Allocation		=N=	2,339,849,501.57
13% Share of Derivation (Net)		=N=	
Gross Total		=N=	2,339,849,501.57
Deductions	External Debt	=N=	37,896,198.90
141	Contractual Obligation (ISPO)	=N=	275,631,992.38
	Other Deductions (see Note)	=N=	184,368,884.89
Net Statutory Allocation		=N=	1,841,952,425.40
Distribution of Exchange Gain		=N=	487,050,258.81
Gross VAT Allocation		=N=	879,348,450.71
Total Gross Amount		=N=	3,706,248,211.09
Total Net Amount		=N=	3,208,351,134.92

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Value Added Tax	Total Allocation
AGAIE	71,205,658.58	14,821,779.96	© 1	25,415,372.14	111,442,810.67
AGWARA	61,134,912.94	12,725,508.69	- 1	21,066,910.58	94,927,332.21
BIDA	70,012,167.20	14,573,349.33	@ T	28,599,159.77	113,184,676.30
BORGU	113,969,523.63	23,723,271.92	- 1	27,665,116.64	165,357,912.18
BOSSO	68,410,856.45	14,240,029.25	8 1	26,247,808.71	108,898,694.40
EDATI	72,051,130.94	14,997,768.85	- 1	26,994,421.13	114,043,320.93
GBAKO	68,245,943.55	14,205,701.88	8	25,101,970.02	107,553,615.46
GURARA	60,982,074.46	12,693,694.67	- 1	23,000,027.36	96,675,796.50
KATCHA	65,803,168.89	13,697,227.29	2 1	24,797,265.52	104,297,661.70
KONTAGORA	72,467,773.54	15,084,494.89	+ [26,511,905.14	114,064,173.57
LAPAI	70,786,137.55	14,734,454.76	8	24,103,241.98	109,623,834.28
LAVUN	82,368,223.90	17,145,318.42	· ·	29,851,155.43	129,364,697.76
MAGAMA	84,375,625.13	17,563,168.07	2 1	28,223,146.36	130,161,939.55
MARIGA	93,426,210.23	19,447,088.30	+ [29,247,103.24	142,120,401.77
MASHEGU	110,237,119.28	22,946,355.07	8	30,145,203.92	163,328,678.26
MINNA	69,816,717.90	14,532,665.67	* 1	29,362,245.83	113,711,629.39
MOKWA	94,762,293.12	19,725,200.00	4.1	31,868,310.75	146,355,803.87
MUYA	64,009,892.96	13,323,948.79	+ [23,730,223.77	101,064,065.52
PAIKORO	73,668,014.39	15,334,330.46	8	26,865,684.92	115,868,029.77
RAFI	84,967,804.27	17,686,432.84	* 1	28,239,043.98	130,893,281.09
RIJAU	79,931,805.18	16,638,166.85	8	27,900,585.82	124,470,557.85
SHIRORO	94,491,640.73	19,668,862.48	+]	31,319,209.05	145,479,712.26
SULEJA	69,104,109.61	14,384,333.03	8 1	30,234,829.66	113,723,272.31
TAFA	56,239,776.51	11,706,563.90	*]	22,572,058.66	90,518,399.07
WUSHISHI	62,689,955.63	13,049,197.86	2	22,470,624.89	98,209,778.39
Niger Total	1,915,158,536.58	398,648,913.23	+ 1	671,532,625.28	2,985,340,075.09

Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of May, 2017 Shared in June, 2017

OGUN STATE





Beneficiaries			OGUN
No. of LGCs			20
Gross Statutory Allocation		=N=	1,835,196,012.65
13% Share of Derivation (Net)		=N=	
Gross Total		=N=	1,835,196,012.65
Deductions	External Debt	=N=	80,055,430.28
747	Contractual Obligation (ISPO)	=N=	8#8
	Other Deductions (see Note)	=N=	1,133,331,119.97
Net Statutory Allocation		=N=	621,809,462.40
Distribution of Exchange Gain		=N=	382,004,352.13
Gross VAT Allocation		=N=	901,739,721.60
Total Gross Amount		=N=	3,118,940,086.38
Total Net Amount		=N=	1,905,553,536.13

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Value Added Tax	Total Allocation
ABEOKUTA NORTH	70,382,937.85	14,650,526.91	(5,788,847.52)	30,602,472.64	109,847,089.87
ABEOKUTA SOUTH	72,659,613.97	15,124,427.35	(5,788,847.52)	33,421,939.67	115,417,133.47
ADO-ODO/OTA	111,680,232.03	23,246,745.52	(5,788,847.52)	49,336,097.05	178,474,227.08
EGBADO NORTH	73,430,690.09	15,284,930.33	(5,788,847.52)	29,479,097.99	112,405,870.89
EGBADO SOUTH	65,807,017.75	13,698,028.44	(5,788,847.52)	28,731,679.16	102,447,877.84
EWEKORO	50,057,739.47	10,419,744.92	(5,788,847.52)	22,182,893.99	76,871,530.86
REMO NORTH	48,765,084.06	10,150,672.85	(5,788,847.52)	22,456,782.44	75,583,691.83
IFO	109,499,929.66	22,792,905.72	(5,788,847.52)	49,236,564.09	175,740,551.94
IJEBU EAST	65,166,074.23	13,564,613.15	(5,788,847.52)	25,353,203.20	98,295,043.07
IJEBU NORTH	81,418,637.74	16,947,657.77	(5,788,847.52)	35,383,683.70	127,961,131.69
IJEBU ODE	62,814,514.65	13,075,125.39	(5,788,847.52)	27,878,160.96	97,978,953.47
IKENNE	56,750,166.29	11,812,803.84	(5,788,847.52)	25,845,050.41	88,619,173.02
IJEBU NORTH EAST	51,174,915.30	10,652,290.13	(5,788,847.52)	22,901,627.97	78,939,985.87
IMEKO-AFON	58,832,064.06	12,246,160.28	(5,788,847.52)	23,741,610.15	89,030,986.97
IPOKIA	61,621,771.01	12,826,850.40	(5,788,847.52)	27,670,455.01	96,330,228.91
OBAFEMI/OWODE	74,716,582.71	15,552,594.69	(5,788,847.52)	32,187,742.44	116,668,072.32
ODEDAH	62,723,079.03	13,056,092.65	(5,788,847.52)	25,310,175.93	95,300,500.09
ODOGBOLU	58,294,577.05	12,134,279.93	(5,788,847.52)	26,328,200.01	90,968,209.46
OGUN WATERSIDE	55,370,649.24	11,525,651.13	(5,788,847.52)	23,206,966.07	84,314,418.91
SHAGAMU	75,100,899.32	15,632,591.94	(5,788,847.52)	33,602,458.37	118,547,102.10
Ogun Total	1,366,267,175.48	284,394,693.33	(115,776,950.40)	594,856,861.25	2,129,741,779.65

Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of May, 2017 Shared in June, 2017

ONDO STATE





Beneficiaries			ONDO
No. of LGCs			18
Gross Statutory Allocation		=N=	1,838,831,741.48
13% Share of Derivation (Net)		=N=	1,125,379,502.99
Gross Total		=N=	2,964,211,244.47
Deductions	External Debt	=N=	52,689,991.26
	Contractual Obligation (ISPO)	=N=	725,882,360.59
	Other Deductions (see Note)	=N=	299,032,677.73
Net Statutory Allocation		=N=	1,886,606,214.89
Distribution of Exchange Gain		=N=	764,634,646.87
Gross VAT Allocation		=N=	829,184,749.68
Total Gross Amount		=N=	4,558,030,641.02
Total Net Amount		=N=	3,480,425,611.44

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Value Added Tax	Total Allocation
AKOKO NORTH EAST	72,391,229.32	15,068,561.87	(2,620,951.49)	27,774,291.19	112,613,130.89
AKOKO NORTH WEST	76,578,310.76	15,940,121.81	(2,620,951.49)	29,985,155.63	119,882,636.71
AKOKO SOUTH WEST	77,963,023.61	16,228,356.05	(2,620,951.49)	30,889,131.52	122,459,559.69
AKOKO SOUTH EAST	57,826,512.27	12,036,850.13	(2,620,951.49)	22,418,461.58	89,660,872.49
AKURE NORTH	60,595,186.57	12,613,162.21	(2,620,951.49)	25,250,139.84	95,837,537.13
AKURE SOUTH	93,120,552.04	19,383,464.17	(2,620,951.49)	38,015,703.24	147,898,767.96
IDANRE	65,583,088.64	13,651,416.59	(2,620,951.49)	25,102,510.80	101,716,064.53
IFEDORE	66,075,262.17	13,753,864.73	(2,620,951.49)	27,827,168.08	105,035,343.49
OKITIPUPA	79,438,599.50	16,535,503.85	(2,620,951.49)	31,124,082.30	124,477,234.17
ILAJE	86,200,628.85	17,943,050.85	(2,620,951.49)	34,410,167.71	135,932,895.92
ESE-EDO	65,956,348.83	13,729,112.38	(2,620,951.49)	26,597,463.66	103,661,973.39
ILE-OLUJI-OKEIGBO	68,269,144.37	14,210,531.24	(2,620,951.49)	27,628,044.55	107,486,768.68
IRELE	63,443,634.89	13,206,079.61	(2,620,951.49)	26,032,291.53	100,061,054.54
ODIGBO	79,344,922.94	16,516,004.65	(2,620,951.49)	30,938,955.60	124,178,931.70
ONDO EAST	52,658,724.94	10,961,151.81	(2,620,951.49)	21,976,784.06	82,975,709.32
ONDO WEST	87,030,539.24	18,115,800.45	(2,620,951.49)	34,010,250.25	136,535,638.45
OSE	70,123,003.90	14,596,420.49	(2,620,951.49)	26,017,027.50	108,115,500.40
OWO	82,272,862.22	17,125,468.46	(2,620,951.49)	30,278,570.51	127,055,949.71
Ondo Total	1,304,871,575.05	271,614,921.35	(47,177,126.82)	516,276,199.58	2,045,585,569.16

Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of May, 2017 Shared in June, 2017

OSUN STATE





Beneficiaries			OSUN
No. of LGCs			30
Gross Statutory Allocation		=N=	1,801,553,221.95
13% Share of Derivation (Net)		=N=	2
Gross Total		=N=	1,801,553,221.95
Deductions	External Debt	=N=	100,877,001.46
	Contractual Obligation (ISPO)	=N=	945,881,467.00
	Other Deductions (see Note)	=N=	1,375,047,323.53
Net Statutory Allocation		=N=	(620,252,570.04)
Distribution of Exchange Gain		=N=	375,001,453.06
Gross VAT Allocation		=N=	824,365,501.09
Total Gross Amount		=N=	3,000,920,176.10
Total Net Amount		=N=	579,114,384.11

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Value Added Tax	Total Allocation
ATAKUMOSA EAST	51,416,690.45	10,702,616.72	(2,734,288.18)	21,872,869.45	81,257,888.44
ATAKUMOSA WEST	51,560,921.39	10,732,639.04	(2,734,288.18)	21,437,758.34	80,997,030.58
AIYEDADE	64,236,247.16	13,371,065.44	(2,734,288.18)	26,146,508.48	101,019,532.90
AIYEDIRE	56,783,422.66	11,819,726.30	(2,734,288.18)	21,852,651.82	87,721,512.60
BOLUWADURO	53,734,934.45	11,185,169.69	(2,734,288.18)	21,560,561.74	83,746,377.70
BORIPE	61,201,451.03	12,739,358.90	(2,734,288.18)	25,510,949.04	96,717,470.78
EDE NORTH	51,295,909.06	10,677,475.52	(2,734,288.18)	22,312,588.58	81,551,684.98
EDE SOUTH	53,273,434.99	11,089,106.49	(2,734,288.18)	21,863,538.24	83,491,791.54
EGBEDORE	52,397,066.67	10,906,686.46	(2,734,288.18)	21,771,378.09	82,340,843.04
EJIGBO	59,481,024.71	12,381,244.38	(2,734,288.18)	25,124,049.20	94,252,030.11
IFE CENTRAL	62,980,330.07	13,109,640.62	(2,734,288.18)	27,117,761.28	100,473,443.79
IFE EAST	72,790,747.93	15,151,723.47	(2,734,288.18)	28,317,744.05	113,525,927.28
IFE NORTH	67,851,476.51	14,123,591.78	(2,734,288.18)	26,336,704.00	105,577,484.11
IFE SOUTH	59,145,472.97	12,311,397.76	(2,734,288.18)	25,279,396.66	94,001,979.20
IFEDAYO	46,477,769.83	9,674,558.05	(2,734,288.18)	19,618,459.34	73,036,499.05
IFELODUN	59,891,005.18	12,466,583.67	(2,734,288.18)	23,056,609.00	92,679,909.67
ILA	52,802,109.67	10,990,998.00	(2,734,288.18)	21,057,943.31	82,116,762.80
ILESHA EAST	55,046,770.97	11,458,234.40	(2,734,288.18)	23,623,278.73	87,393,995.92
ILESHA WEST	58,332,754.41	12,142,226.72	(2,734,288.18)	23,448,692.84	91,189,385.80
IREPODUN	57,728,880.68	12,016,527.67	(2,734,288.18)	24,366,953.56	91,378,073.72
IREWOLE	62,460,473.20	13,001,430.06	(2,734,288.18)	25,755,231.04	98,482,846.12
ISOKAN	56,693,238.81	11,800,954.13	(2,734,288.18)	23,426,920.01	89,186,824.77
IWO	69,712,292.92	14,510,929.14	(2,734,288.18)	28,507,248.37	109,996,182.24
OBOKUN	57,809,860.40	12,033,383.96	(2,734,288.18)	24,194,959.67	91,303,915.86
ODO-OTIN	76,163,771.71	15,853,833.63	(2,734,288.18)	25,208,663.74	114,491,980.91
OLA-OLUWA	52,132,325.86	10,851,579.47	(2,734,288.18)	21,895,679.09	82,145,296.24
OLORUNDA	63,056,533.84	13,125,502.78	(2,734,288.18)	25,073,361.12	98,521,109.56
ORIADE	63,258,715.47	13,167,587.80	(2,734,288.18)	26,044,268.31	99,736,283.40
OROLU	55,745,199.04	11,603,615.36	(2,734,288.18)	23,421,160.00	88,035,686.22
OSOGBO	62,020,707.71	12,909,890.88	(2,734,288.18)	26,509,504.28	98,705,814.69
Osun Total	1,767,481,539.75	367,909,278.27	(82,028,645.40)	721,713,391.36	2,775,075,563.99

Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of May, 2017 Shared in June, 2017

OYO STATE





Beneficiaries			OYO
No. of LGCs			33
Gross Statutory Allocation		=N=	2,215,556,493.67
13% Share of Derivation (Net)		=N=	2
Gross Total		=N=	2,215,556,493.67
Deductions	External Debt	=N=	118,990,322.71
7.9.7	Contractual Obligation (ISPO)	=N=	99,912,935.00
	Other Deductions (see Note)	=N=	432,682,571.28
Net Statutory Allocation		=N=	1,563,970,664.68
Distribution of Exchange Gain		=N=	461,178,106.94
Gross VAT Allocation		=N=	1,453,103,396.95
Total Gross Amount		=N=	4,129,837,997.56
Total Net Amount		=N=	3,478,252,168.57

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Value Added Tax	Total Allocation
AFLIIO	61,040,166.78	12,705,786.85	(2,536,017.62)	32,827,803 43	104,037,739.44
AKINYELE	70,885,843,10	14,755,208 92	(2.536,017.62)	37,273,724.35	120,378,758.75
ATIBA	70,610,045.38	14,697,800.37	(2.536,017.62)	34,874,277.20	117,646,105.33
ATISB0	75,650,355.96	15,746,963.82	(2.536,017.62)	31,481,055.62	120,342,357.78
EGBEDA	76,754,875.03	15,976,874.46	(2,536,017.62)	41,318,057.40	131,513,789.28
IBADAN NORTH	78,688,367.97	16,420,974.83	(2.536,017.62)	42,770,846.99	135,544,192 17
IBADAN NORTH EAST	85,526,083.89	17,802,641.27	(2,536,017.62)	44,138,439.63	144,923,147.16
IBADAN NORTH WEST	62,944,059.05	13,102,090.64	(2,536,017.62)	33,902,678.80	107,412,810.87
IBADAN SOUTH EAST	74,701,314.34	15,549,416.52	(2,536,017.62)	40,423,700.73	128,138,413.57
IBADAN SOUTH WEST	78,208,843.43	16,279,524.56	(2.536,017.62)	41,376,348.70	133,328,699.07
IBARAPA CENTRAL	56,563,434.51	11,773,934.78	(2.536.017.62)	31,031,026.08	96,832,377,74
EJARAPA NORTH	58,988,896.86	12,278,805.74	(2,536,017.62)	30,922,334.70	99,654,019.67
IDO	57,827,003.40	12,036,952.36	(2.536,017.62)	31,047,269.31	98,375,207.44
SAKI WEST	85,888,364.07	17,878,051.53	(2.536,017 62)	41,112,367.46	142,342,765.44
IFELOJU	58,567,840.37	12,191,160.92	(2.536,017.62)	31,909,254,72	100,132,238.39
IREPO	61,458,635.24	12,792,892.95	(2,536,017.62)	32,158,490.33	103,874,000.91
ISEYIN	80,296,743.51	16,714,130.41	(2,536,017.62)	39,898,387.87	134,373,244.16
ITESIWAJU	69,430,601.60	14,452,293,82	(2.536,017.62)	32,509,793,31	113,856,671.11
AWOLAWI	63,738,307.42	13,267,417.03	(2,536,017.62)	31,031,083.68	105,500,790.51
OLORUNSDGO	57,552,057,19	11,979,721.06	(2.536,017.62)	29,808,752.07	96,804,512.70
KAJOLA	71,076,451.68	14,794,884.95	(2,536,017.62)	36,676,872.17	120,012,191.17
LAGELU	65,835,603.12	13 703 978 62	(2.536,017.62)	33,621,763 14	110,625,327.26
OGBOMOSHO NORTH	68,156,388.00	14,187,060.49	(2,536,017.62)	36,545,716.75	116,363,147.62
OGBOMOSHO SOUTH	58,346,838.63	12,145,158.41	(2,536,017.62)	30,906,379,47	98,862,358.90
OGO-OLUWA	53,393,103.78	11,114,016.09	(2,536,017.62)	28,854,030.50	90,825,132.75
OLUYOLE	70,775,600.22	14,732,261.36	(2.536,017.62)	36,776,405.13	119,748,249.09
ONA-ARA	77,111,994 60	16,051,210.52	(2,536,017.62)	40,366,849 44	130,994,036.93
ORELOPE	59,060,456.70	12,293,701.24	(2,536,017.62)	31,115,237.42	99,933,377,74
ORI IRE	71,027,043 73	14,784,600.47	(2.536,017.62)	33,775,612.99	117,051,239.57
OYO EAST	59,970,524.07	12,483,135.88	(2,536,017.62)	32,232,967,26	102,150,609.59
OYO WEST	60,232,322.20	12,537,630.35	(2,536,017.62)	32,946,632,43	103,180,567.36
SAKI EAST	59,939,838,11	12,476,748.46	(2,536,017.62)	31,448,281.17	101,328,850.12
IFEDAPO	69,092,031.90	14,381,819,00	(2,536,017.62)	33,282,671.38	114,220,504.66
Oyo Total	2,229,540,055.83	464,088,848.66	(83,688,581.46)	1,150,357,111.62	3,760,297,434.66

Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of May, 2017 Shared in June, 2017

PLATEAU STATE





Beneficiaries			PLATEAU
No. of LGCs			17
Gross Statutory Allocation		=N=	2,062,756,106.81
13% Share of Derivation (Net)		=N=	2
Gross Total		=N=	2,062,756,106.81
Deductions	External Debt	=N=	20,502,517.04
= = =	Contractual Obligation (ISPO)	=N=	609,914,612.08
	Other Deductions (see Note)	=N=	519,359,488.18
Net Statutory Allocation		=N=	912,979,489.51
Distribution of Exchange Gain		=N=	429,372,015.17
Gross VAT Allocation		=N=	813,038,674.41
Total Gross Amount		=N=	3,305,166,796.39
Total Net Amount		=N=	2,155,390,179.09

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Value Added Tax	Total Allocation
BARKIN LADI	81,500,044.51	16,964,602.96	2	27,971,060.22	126,435,707.69
BASSA	82,213,478.81	17,113,107.53		28,638,760.52	127,965,346.87
BOKKOS	81,855,224.66	17,038,535.31		28,154,631.72	127,048,391.69
JOS EAST	62,143,874.02	12,935,528.50		22,806,347.73	97,885,750.24
JOS NORTH	108,121,859.58	22,506,054.20	*	42,603,385.09	173,231,298.86
JOS SOUTH	93,497,899.68	19,462,010.79	-	35,542,535.08	148,502,445.54
KANAM	82,076,523.51	17,084,599.67	*	27,431,404.93	126,592,528.12
KANKE	72,486,810.26	15,088,457.47	-	24,869,698.32	112,444,966.06
LANGTANG NORTH	74,347,961.55	15,475,864.53	*	25,976,714.54	115,800,540.63
LANGTANG SOUTH	70,529,816.27	14,681,100.32	=	23,998,842.49	109,209,759.07
MANGU	97,446,088.35	20,283,844.12	*	34,863,717.96	152,593,650.43
MIKANG	65,605,806.56	13,656,145.42	-	23,486,547.24	102,748,499.22
PANKSHIN	87,585,021.25	18,231,218.39	*	28,916,738.58	134,732,978.22
QUAN-PAN	87,458,344.35	18,204,850.02	=	29,218,793.47	134,881,987.84
RIYOM	69,116,254.07	14,386,860.95	*	25,453,360.08	108,956,475.10
SHENDAM	88,066,661.09	18,331,473.90	-	29,857,463.32	136,255,598.32
WASE	93,571,219.45	19,477,272.63	*	27,190,406.14	140,238,898.21
Plateau Total	1,397,622,887.97	290,921,526.73		486,980,407.42	2,175,524,822.12

Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of May, 2017 Shared in June, 2017

RIVERS STATE





Beneficiaries			RIVERS
No. of LGCs			23
Gross Statutory Allocation		=N=	2,130,338,962.02
13% Share of Derivation (Net)		=N=	4,408,981,217.83
Gross Total		=N=	6,539,320,179.85
Deductions	External Debt	=N=	56,731,329.13
111	Contractual Obligation (ISPO)	=N=	193
	Other Deductions (see Note)	=N=	1,378,094,430.61
Net Statutory Allocation		=N=	5,104,494,420.11
Distribution of Exchange Gain		=N=	1,807,928,671.78
Gross VAT Allocation		=N=	1,667,599,366.84
Total Gross Amount		=N=	10,014,848,218.47
Total Net Amount		=N=	8,580,022,458.73

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Value Added Tax	Total Allocation
AHOADA	62,258,225.90	12,959,331.37	-	44,125,255.51	119,342,812.78
AHOADA WEST	77,786,818.13	16,191,678.09	#	48,887,516.14	142,866,012.36
AKUKUTORU	71,657,975.88	14,915,931.85	2	43,506,572.89	130,080,480.61
ANDONI	76,493,453.50	15,922,458.39		46,674,750.90	139,090,662.79
ASARITORU	71,005,062.11	14,780,024.89	₩	47,198,393.36	132,983,480.36
BONNY	70,993,197.28	14,777,555.17	*	46,925,253.71	132,696,006.17
DEGEMA	76,940,381.13	16,015,488.40	₹	48,907,560.97	141,863,430.50
ELEME	74,540,675.17	15,515,978.75		45,515,548.99	135,572,202.91
EMOHUA	71,098,887.73	14,799,555.12	· ·	46,150,129.24	132,048,572.09
ETCHE	83,374,889.01	17,354,860.32	*	48,889,186.54	149,618,935.87
GONAKA	74,253,700.44	15,456,243.66	2	47,701,126.99	137,411,071.08
IKWERRE	71,067,161.15	14,792,951.09		45,448,848.08	131,308,960.32
KHANA	84,369,072.73	17,561,804.16	=	51,467,539.58	153,398,416.48
OBIO/AKPOR	103,319,080.05	21,506,333.91	*	61,292,502.95	186,117,916.90
OBUA/ODUAL	83,413,965.40	17,362,994.25	2	50,820,748.12	151,597,707.77
OGBA/EGBEMA/NDONI	84,172,004.87	17,520,783.59	-	50,879,615.42	152,572,403.88
OGU/BOLO	57,829,927.12	12,037,560.94	9	38,822,360.38	108,689,848.45
OKRIKA	71,159,972.34	14,812,270.16	*	47,309,331.15	133,281,573.64
OMUMMA	56,401,294.29	11,740,184.56	2	40,301,703.62	108,443,182.46
OPOBO/NKORO	61,007,554.09	12,698,998.37		43,247,660.46	116,954,212.92
OYIGBO	63,009,699.27	13,115,753.95	2	41,587,395.33	117,712,848.55
PORT HARCOURT	117,017,192.79	24,357,658.04		65,688,887.78	207,063,738.61
TAI	69,260,859.15	14,416,961.16	=	41,305,730.87	124,983,551.18
Rivers Total	1,732,431,049.52	360,613,360.17	*	1,092,653,619.00	3,185,698,028.68

Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of May, 2017 Shared in June, 2017

SOKOTO STATE





Beneficiaries	Í		SOKOTO
No. of LGCs			23
Gross Statutory Allocation		=N=	2,177,013,021.22
13% Share of Derivation (Net)		=N=	2
Gross Total		=N=	2,177,013,021.22
Deductions	External Debt	=N=	35,429,982.29
111	Contractual Obligation (ISPO)	=N=	=
	Other Deductions (see Note)	=N=	276,184,462.78
Net Statutory Allocation		=N=	1,865,398,576.15
Distribution of Exchange Gain		=N=	453,155,108.79
Gross VAT Allocation		=N=	845,272,382.77
Total Gross Amount		=N=	3,475,440,512.79
Total Net Amount		=N=	3,163,826,067.72

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Value Added Tax	Total Allocation
BINJI	64,891,401.79	13,507,438.84	(3,129,481.58)	23,526,374.24	98,795,733.29
BODINGA	73,868,158.85	15,375,991.43	(3,129,481.58)	27,580,211.31	113,694,880.00
DANGE-SHUNI	79,605,220.23	16,570,186.71	(3,129,481.58)	28,682,677.12	121,728,602.47
GADA	86,432,348.17	17,991,284.28	(3,129,481.58)	31,777,011.81	133,071,162.68
GORONYO	81,307,334.76	16,924,489.55	(3,129,481.58)	27,977,075.96	123,079,418.69
GUDU	73,673,648.54	15,335,503.23	(3,129,481.58)	22,980,152.54	108,859,822.73
GWADABAWA	84,145,819.37	17,515,332.96	(3,129,481.58)	30,803,051.81	129,334,722.56
ILLELA	71,802,529.82	14,946,021.40	(3,129,481.58)	26,144,989.74	109,764,059.39
ISA	81,275,115.53	16,917,782.97	(3,129,481.58)	25,892,355.73	120,955,772.66
KEBBE	73,380,114.10	15,274,402.71	(3,129,481.58)	24,657,121.70	110,182,156.93
KWARE	68,045,902.12	14,164,062.35	(3,129,481.58)	25,189,404.17	104,269,887.07
RABAH	81,016,925.57	16,864,039.56	(3,129,481.58)	26,068,727.22	120,820,210.77
SABON BIRNI	85,003,103.62	17,693,780.56	(3,129,481.58)	29,434,531.16	129,001,933.75
SHAGARI	76,592,299.54	15,943,033.64	(3,129,481.58)	26,486,212.71	115,892,064.30
SILAME	68,583,712.24	14,276,009.96	(3,129,481.58)	23,488,991.78	103,219,232.40
SOKOTO NORTH	76,212,819.89	15,864,043.23	(3,129,481.58)	30,888,760.75	119,836,142.29
SOKOTO SOUTH	75,597,134.74	15,735,885.58	(3,129,481.58)	28,703,873.95	116,907,412.70
TAMBUWAL	84,647,360.01	17,619,730.91	(3,129,481.58)	30,432,856.00	129,570,465.34
TANGAZA	78,041,454.63	16,244,681.83	(3,129,481.58)	24,034,752.67	115,191,407.55
TURETA	71,018,862.41	14,782,897.49	(3,129,481.58)	21,414,927.56	104,087,205.88
WAMAKKO	73,209,520.22	15,238,892.82	(3,129,481.58)	27,822,880.50	113,141,811.97
WURNO	70,438,934.11	14,662,182.79	(3,129,481.58)	26,825,707.66	108,797,342.99
YABO	66,036,485.23	13,745,793.14	(3,129,481.58)	24,101,453.58	100,754,250.37
Sokoto Total	1,744,826,205.50	363,193,467.96	(71,978,076.34)	614,914,101.66	2,650,955,698.78

Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of May, 2017 Shared in June, 2017

TARABA STATE





Beneficiaries			TARABA
No. of LGCs			16
Gross Statutory Allocation		=N=	1,902,800,338.15
13% Share of Derivation (Net)		=N=	2
Gross Total		=N=	1,902,800,338.15
Deductions	External Debt	=N=	20,230,506.57
	Contractual Obligation (ISPO)	=N=	
	Other Deductions (see Note)	=N=	516,032,835.58
Net Statutory Allocation		=N=	1,366,536,996.00
Distribution of Exchange Gain		=N=	396,076,498.31
Gross VAT Allocation		=N=	741,857,008.50
Total Gross Amount		=N=	3,040,733,844.96
Total Net Amount		=N=	2,504,470,502.81

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Value Added Tax	Total Allocation
ARDO KOLA	65,545,998.12	13,643,696.03	20	22,977,468.12	102,167,162.27
BALI	112,164,297.28	23,347,505.89	#]	30,005,486.08	165,517,289.25
DONGA	77,036,240.01	16,035,441.86	8	25,695,616.59	118,767,298.46
GASHAKA	91,981,731.28	19,146,413.47	# T	23,027,004.20	134,155,148.96
GASSOL	99,372,046.42	20,684,741.00	20 7	32,068,375.88	152,125,163.30
IBI	68,840,031.97	14,329,364.08	e (22,812,328.65	105,981,724.70
JALINGO	66,212,277.50	13,782,385.09	20	26,025,895.54	106,020,558.13
KARIM LAMIDU	102,770,509.80	21,392,146.53	* 1	29,251,443.24	153,414,099.57
KURMI	73,156,085.21	15,227,770.08		23,243,004.56	111,626,859.85
LAU	67,544,846.33	14,059,765.33	#]	23,534,403.44	105,139,015.10
SARDAUNA	100,798,391.61	20,981,641.21		30,898,402.75	152,678,435.57
TAKUM	79,785,185.75	16,607,647.35	# 1	25,766,925.51	122,159,758.60
USSA	68,574,302.69	14,274,051.32	20 7	24,437,572.92	107,285,926.94
WUKARI	98,222,949.50	20,445,551.28		31,883,882.77	150,552,383.55
YORRO	65,113,299.08	13,553,627.76	20	23,120,834.76	101,787,761.60
ZING	70,634,885.88	14,702,971.04	***	25,306,931.15	110,644,788.07
Taraba Total	1,307,753,078.44	272,214,719.32	5	420,055,576.17	2,000,023,373.93

Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of May, 2017 Shared in June, 2017

YOBE STATE





Beneficiaries			YOBE
No. of LGCs			17
Gross Statutory Allocation		=N=	1,961,542,887.12
13% Share of Derivation (Net)		=N=	2
Gross Total		=N=	1,961,542,887.12
Deductions	External Debt	=N=	33,223,488.06
	Contractual Obligation (ISPO)	=N=	
	Other Deductions (see Note)	=N=	89,972,595.59
Net Statutory Allocation		=N=	1,838,346,803.47
Distribution of Exchange Gain		=N=	408,304,025.62
Gross VAT Allocation		=N=	733,516,148.79
Total Gross Amount		=N=	3,103,363,061.54
Total Net Amount		=N=	2,980,166,977.89

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Value Added Tax	Total Allocation
BADE	72,996,954.19	15,194,646.24	-30	25,653,873.99	113,845,474.42
BURSARI	80,778,356.75	16,814,380.38		23,887,970.29	121,480,707.42
DAMATURU	67,634,902.50	14,078,510.92	-50	22,672,032.29	104,385,445.71
FIKA	75,726,432.37	15,762,799.47	300	25,487,582.52	116,976,814.36
FUNE	106,212,114.50	22,108,532.12	-50	34,926,222.04	163,246,868.66
GEIDAM	88,022,410.71	18,322,262.99	340	26,662,624.45	133,007,298.14
GUJBA	81,039,608.48	16,868,761.11	20	25,095,498.67	123,003,868.26
GULAMI	70,406,797.46	14,655,493.40		23,564,603.35	108,626,894.21
JAKUSKO	92,855,300.15	19,328,250.79	-50	30,797,620.05	142,981,170.98
KARASUWA	65,486,626.76	13,631,337.61	(#0)	23,765,166.88	102,883,131.25
MACHINA	62,725,776.51	13,056,654.14	250	21,150,928.98	96,933,359.63
NANGERE	67,251,624.86	13,998,729.95	30	22,661,030.67	103,911,385.47
NGURU	73,144,096.09	15,225,274.49	-50	26,278,835.02	114,648,205.61
POTISKUM	80,486,756.98	16,753,682.57	300	29,460,894.65	126,701,334.20
TARMUA	74,650,662.10	15,538,873.02	S)	22,049,375.26	112,238,910.39
YUNUSARI	77,798,784.52	16,194,168.95	30	24,849,719.07	118,842,672.54
YUSUFARI	77,613,907.40	16,155,685.94	-50	24,000,981.67	117,770,575.00
Yobe Total	1,314,831,112.32	273,688,044.09	(4)	432,964,959.86	2,021,484,116.26

Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of May, 2017 Shared in June, 2017

ZAMFARA STATE



Beneficiaries			ZAMFARA
No. of LGCs			14
Gross Statutory Allocation		=N=	1,965,720,400.71
13% Share of Derivation (Net)		=N=	1
Gross Total		=N=	1,965,720,400.71
Deductions	External Debt	=N=	21,206,820.61
111	Contractual Obligation (ISPO)	=N=	488,822,936.86
	Other Deductions (see Note)	=N=	518,487,915.95
Net Statutory Allocation		=N=	937,202,727.29
Distribution of Exchange Gain		=N=	409,173,593.98
Gross VAT Allocation		=N=	814,084,978.53
Total Gross Amount		=N=	3,188,978,973.22
Total Net Amount		=N=	2,160,461,299.80

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Value Added Tax	Total Allocation
ANKA	73,055,675.38	15,206,869.32		25,952,911.54	114,215,456.24
BAKURA	70,736,152.83	14,724,050.21	.er	28,523,315.77	113,983,518.81
BUKKUYUM	83,480,246.74	17,376,791.01	72	29,947,650.91	130,804,688.66
BUNGUDU	92,137,838.29	19,178,907.86	(#)	32,613,613.70	143,930,359.84
GUMMI	80,196,168.94	16,693,195.36	2	29,539,035.84	126,428,400.14
GUSAU	111,357,001.26	23,179,463.57	.er	39,827,737.56	174,364,202.40
KAURA NAMODA	84,570,811.33	17,603,796.96	120	33,964,335.92	136,138,944.21
KIYAWA	76,728,752.83	15,971,437.01	Ser.	28,046,041.38	120,746,231.22
MARADUN	82,945,951.62	17,265,575.06	72	29,902,665.24	130,114,191.92
MARU	109,481,891.63	22,789,151.02	.91	34,571,037.72	166,842,080.36
SHINKAFI	68,358,299.90	14,229,089.37	120	25,570,965.31	108,158,354.58
TALATA MAFARA	78,954,966.26	16,434,833.40	. GF	30,151,843.25	125,541,642.91
TSAFE	83,650,191.18	17,412,165.71	0.20	33,079,656.06	134,142,012.95
ZURMI	92,383,855.80	19,230,117.51	.e.	34,682,609.10	146,296,582.42
Zamfara Total	1,188,037,803.99	247,295,443.37	35	436,373,419.31	1,871,706,666.67

Methodology

The Nigerian government financial system operates a structure where funds flow to the three systems of government from what is termed the FEDERATION ACCOUNT. The Federation Account serves as the central pocket through which our Governments – Federal, State, and Local Government – fund developmental projects as well as maintain their respective workforce.

The Flow of Revenue into the Federation Account included oil revenues and related taxes, revenues generated from the Nigerian Customs Service trade facilitation activities, company income tax(CIT), any sale of national assets. surplus and dividends from State Owned Enterprises(SOE)

Fundamentally, there are two components of the revenue allocation formula used for the disbursement of the Federation Account to the three tiers of government.

These are

- 1. Vertical Allocation Formula (VAF)
- Horizontal Allocation Formula (HAF)

The Vertical Allocation Formula: This formula shows the percentage allocated to the three tiers of government i.e. federal, states and local governments. This formula is applied vertically to the total volume of disbursable revenue in the Federation Account at a particular point in time. The VAF allows every tier of government to know what is due to it; the Federal Government on one hand and the 36 States and the FCT and 774 Local Governments on the other.

The Horizontal Allocation Formula: The formula is applicable to States and Local Governments only. It provides the basis for sharing of the volume of revenue already allocated to the and 36 States and 774 Local Governments. Through the application of the principles of horizontal allocation formula, the allocation due to each State or Local Government is determined.

Thus, it can conveniently be concluded that the vertical allocation formula is for inter-tier sharing between the three tiers of government while the horizontal allocation formula is for intra tier sharing amongst the 36 States and the 774 Local Governments in Nigeria

The current vertical allocation formula on the net federation account revenue distributable (i.e. after statutory deductions such as 13% derivation and other charges and costs and excluding VAT) is as follows:

Federal Government – 52.68% (This id further divided into general ecological problems (1%), Federal Capital Territory (1%), Development of natural resources (1.68%), statutory stabilization (0.5%) and the balance of 48.5% for the Federal Government). State Government – 26.72% Local Government – 20.60%

In addition to the federation account distributable revenue above, there is also a separate sharing ratio for Value Added Tax in which Federal gets15%, States share 50% and Local Governments share the balance of 35%.

On the other hand, the horizontal allocation formula which is more for the States and Local governments and accordingly which captures factors/principles and percentage is as follows:

Equality – 40%. Here 40% of disbursable revenue from the share of the States 26.72% from the Federation account is is divided equally across all 36 States. The remaining 60% of the 26.72% of the State's share of the Federation account is disbursed as follows:

Population – 30%. Here 30% of State's share of 26.72% is shared dependent on each States share of total population as determined by the National Population Commission.

Landmass/Terrain – 10%. Land mass of a State or local government shall be the proportional areal size (PAS) of the State or the local government to the total areal size of Nigeria, and shall be obtained as follows-

Areal size of State x 100

for each State - (PAS) =

Total areal size of Nigeria

The allocation due to terrain is made on the basis of the proportional areal size of the three identified major terrain types present in the State or Local Government area respectively, which are-

- (i) wetlands / waterbodies;
- (ii) plains; and
- (iii) highlands;

Internally Generated Revenue (IGR) - 10%. Each State is mandated to contributor 10% of its IGR into a joint State and Local Government account to be shared equally Social

Development Factor – 10%. This comprises of Education (4%), Health (3.0%) and Water (3.0%).

Education as a parameter for allocation to Social Development Factor (SDF) relates to primary school enrolment which attracts 60 per cent of the allocation to education while the remaining 40 per cent is made using secondary school enrolment. Allocation on the basis of primary school enrolment is made solely on direct proportion to school enrolment. 50 per cent of the allocation on the basis of secondary school enrolment is made in direct proportion to school enrolment while the remaining 50 per cent is made in inverse proportion to school enrolment refers to public funded schools only.

Health as a parameter for allocation to social development factor relates to the number of State/Local Government hospital beds there are and 50 per cent of the allocation to health is made in direct proportion to the number of the State hospital beds, while the remaining 50 per cent is made in inverse proportion to the number of State hospital beds.

Water as a parameter for allocation to social development factor shall be represented by mean annual rainfall in the State headquarters and territorial spread of State: 50 per cent of the allocation to water shall be made in direct proportion to the State's territorial spread, while the remaining 50 per cent shall be made in inverse proportion to the mean annual rainfall in each State headquarters, using the most current live year figures, the same year for all the States.

Acknowledgements/Contacts

Acknowledgements
We acknowledge the contributions of our strategic partner, The Office of The Accountant General of The Federation and our technical partners, Proshare in the design, concept and production of this publication.





Contact Us







Head Office Address 803 Business District, FCT, Abuja Nigeria.

5388

feedback@nigerianstat.gov.ng 762,IndependenceAvenue,Central

