



NATIONAL BUREAU OF STATISTICS

Federation Account Allocation Committee (FAAC)

(APRIL 2018 Disbursement)



Report Date: May 2018

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

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Executive Summary

The Federation Account Allocation Committee (FAAC) disbursed the sum of N638.09bn to the three tiers of government in April 2018 from the revenue generated in March 2018.

The amount disbursed comprised of N480.59bn from the Statutory Account, N62.53bn from FOREX Equalisation, N11.27bn from NNPC and N83.70bn from Valued Added Tax (VAT).

Federal Government received a total of N268.27bn from the N638.09bn shared. States received a total of N170.13bn and Local Governments received N128.32bn. The sum of N55.98bn was shared among the oil producing states as 13% derivation fund.

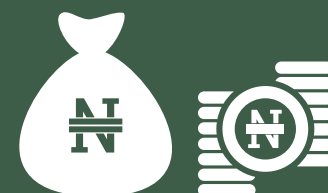
Revenue generating agencies such as Nigeria Customs Service (NCS), Federal Inland Revenue Service (FIRS) and Department of Petroleum Resources (DPR) received N4.14bn, N5.49bn and N3.67bn respectively as cost of revenue collections.

Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that the sum of N227.98bn was disbursed to the FGN consolidated revenue account; N4.86bn shared as share of derivation and ecology; N2.43bn as stabilization fund; N8.17bn for the development of natural resources; and N5.63bn to the Federal Capital Territory (FCT) Abuja.

Federation Account Allocation Committee (FAAC)

April 2018 Disbursement

Summary of Gross Revenue Allocation by FAAC
for the month of March 2018 Shared in April, 2018



Summary of Gross Revenue Allocation by FAAC for the month of March, 2018 Shared in April, 2018

BENEFICIARIES



FGN

Statutory		N222,391,737,172.25
₦19.260Bn FOREX Distribution		N8,827,553,230.79
₦22.499Bn FOREX Distribution		N10,311,880,984.74
₦20.768Bn FOREX Distribution		N9,518,305,657.99
₦11.269Bn NNPC Added Distribution		N5,164,920,577.94
VAT		N12,052,838,065.77
Total		N268,267,235,689.49



State

Statutory		N112,800,061,071.42
₦19.260Bn FOREX Distribution		N4,477,452,967.48
₦22.499Bn FOREX Distribution		N5,230,323,840.40
₦20.768Bn FOREX Distribution		N4,827,811,829.56
₦11.269Bn NNPC Added Distribution		N2,619,716,739.61
VAT		N40,176,126,885.91
Total		N170,131,493,334.38



LGCs

Statutory		N86,964,118,939.79
₦19.260Bn FOREX Distribution		N3,451,928,560.26
₦22.499Bn FOREX Distribution		N4,032,360,445.82
₦20.768Bn FOREX Distribution		N3,722,040,557.22
₦11.269Bn NNPC Added Distribution		N2,019,691,797.75
VAT		N28,123,288,820.14
Total		N128,313,429,120.98



13% Derivation Fund

Statutory		N46,389,394,837.87
₦19.260Bn FOREX Distribution		N2,503,909,791.50
₦22.499Bn FOREX Distribution		N2,924,935,040.49
₦20.768Bn FOREX Distribution		N2,699,839,707.84
₦11.269Bn NNPC Added Distribution		N1,465,014,695.39
VAT		-----
Total		N55,983,094,073.09



Cost of Collection - NCS

Statutory		N3,667,895,515.92
₦19.260Bn FOREX Distribution		-----
₦22.499Bn FOREX Distribution		-----
₦20.768Bn FOREX Distribution		-----
₦11.269Bn NNPC Added Distribution		-----
VAT		N473,428,297.30
Total		N4,141,323,813.22



Cost of Collections - FIRS

Statutory		N2,623,883,392.29
₦19.260Bn FOREX Distribution		-----
₦22.499Bn FOREX Distribution		-----
₦20.768Bn FOREX Distribution		-----
₦11.269Bn NNPC Added Distribution		-----
VAT		N2,874,582,276.53
Total		N5,498,465,668.82

Federation Account Allocation Committee (FAAC) April 2018 Disbursement

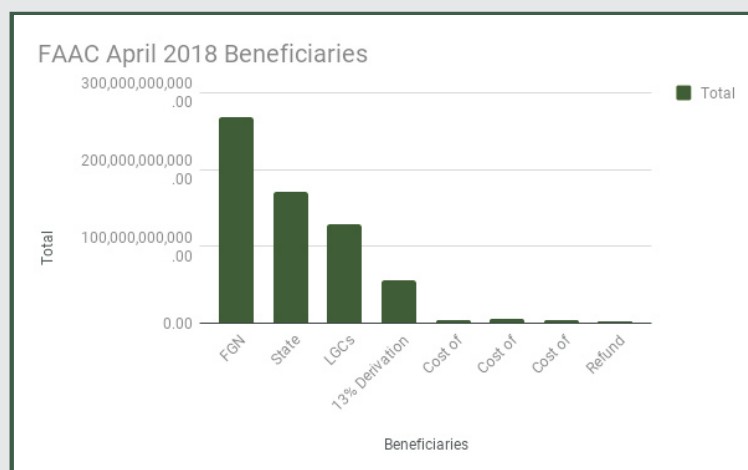
Summary of Gross Revenue Allocation by FAAC
for the month of March 2018 Shared in April, 2018



<p>Cost of Collection - DPR</p>	Statutory		N3,672,425,803.48
	₦19.260Bn FOREX Distribution		-----
	₦22.499Bn FOREX Distribution		-----
	₦20.768Bn FOREX Distribution		-----
	₦11.269Bn NNPC Added Distribution		-----
	VAT		-----
	Total		N3,672,425,803.48

<p>FIRS/NCS Refund</p>	Statutory		N2,089,970,523.14
	₦19.260Bn FOREX Distribution		-----
	₦22.499Bn FOREX Distribution		-----
	₦20.768Bn FOREX Distribution		-----
	₦11.269Bn NNPC Added Distribution		-----
	VAT		-----
	Total		N2,089,970,523.14

TOTAL(ALL BENEFICIARIES)		
STATUTORY		N480,599,487,256.17
₦19.260BN FOREX DISTRIBUTION		N19,260,844,550.03
₦22.499BN FOREX DISTRIBUTION		N22,499,500,311.45
₦20.768BN FOREX DISTRIBUTION		N20,767,997,752.61
₦11.269BN NNPC ADDED DISTRIBUTION		N11,269,343,810.69
VAT		N83,700,264,345.65
TOTAL		N638,097,438,026.60



Federation Account Allocation Committee (FAAC) April 2018 Disbursement

Summary of Gross Revenue Allocation by FAAC
for the month of March 2018 Shared in April, 2018



Distribution of Gross Revenue Allocation by FAAC for the month of March, 2018 Shared in April, 2018

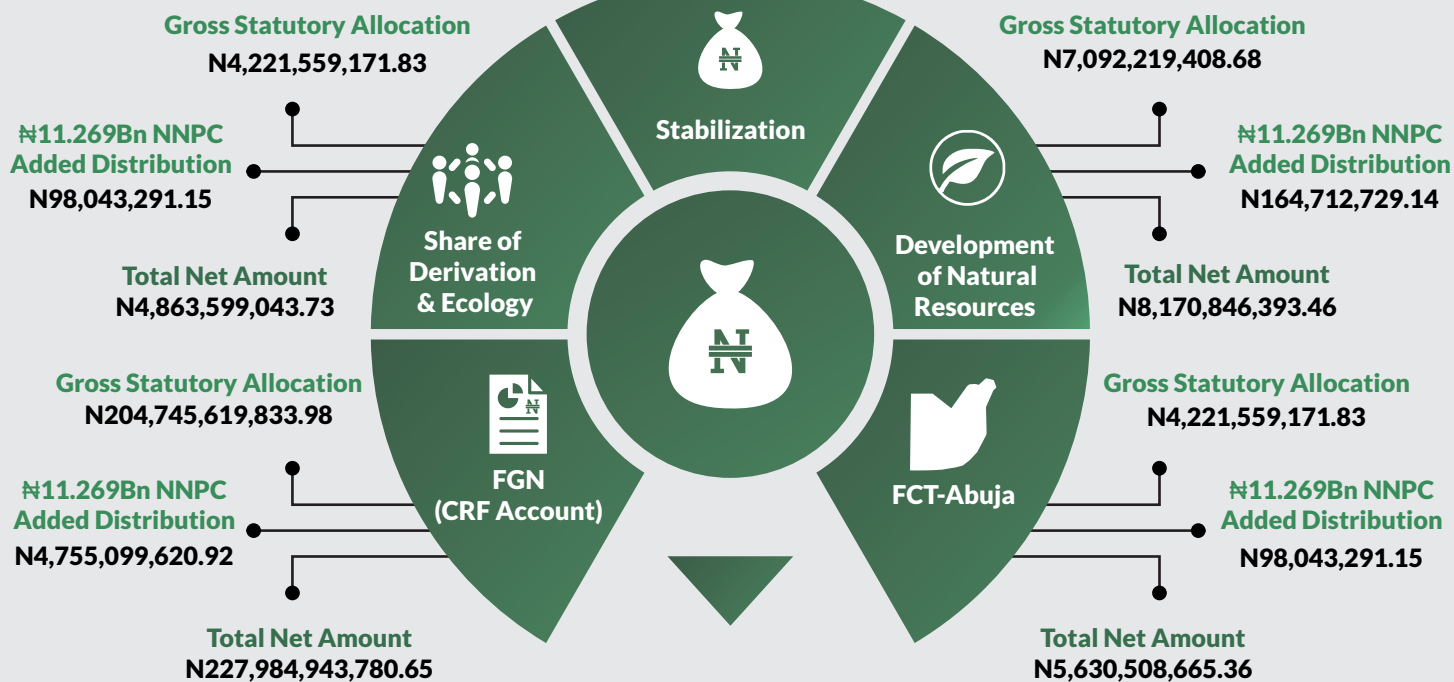
FG

BENEFICIARIES

₦11.269Bn NNPC Added Distribution
N49,021,645.58

Gross Statutory Allocation
N2,110,779,585.92


Total Net Amount
N2,431,799,522.16



SUB-TOTAL	Gross Statutory Allocation	N11.269Bn NNPC Added Distribution	Total Net Amount
	N222,391,737,172.25	N5,164,920,577.94	N249,081,697,405.37
Distribution of N19.260Billion from FOREX Equalization = 8,827,553,230.80			
Distribution of N22.499Billion from FOREX Equalization = 10,311,880,984.73			
Distribution of N20.768Billion from FOREX Equalization = 9,518,305,658.28			

FCT Abuja

Gross Statutory Allocation  N790,164,853.38

Deduction  N 0.00

Value Added Tax  N1,356,456,369.86

Distribution of N19.260Billion from FOREX Equalization = 31,364,574.93
 Distribution of N19.260Billion from FOREX Equalization = 36,638,438.24
 Distribution of N19.260Billion from FOREX Equalization = 33,818,840.08
 Additional Distribution of N11.269Billion from NNPC = 18,351,125.64



Total Allocation
N2,266,794,202.13



Total Allocation

ABAJI	▶		N321,356,560.26
ABUJA MUNICIPAL	▶		N529,160,127.07
BWARI	▶		N377,891,934.94
GWAGWALADA	▶		N351,938,185.93
KUJE	▶		N341,796,094.75
KWALI	▶		N344,651,299.17

Federation Account Allocation Committee (FAAC)

April 2018 Disbursement

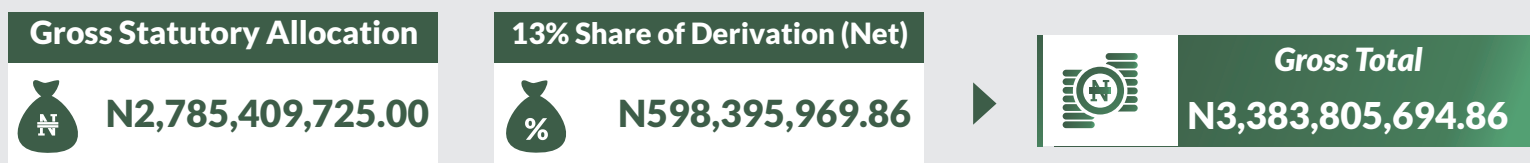
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2018 Shared in April, 2018



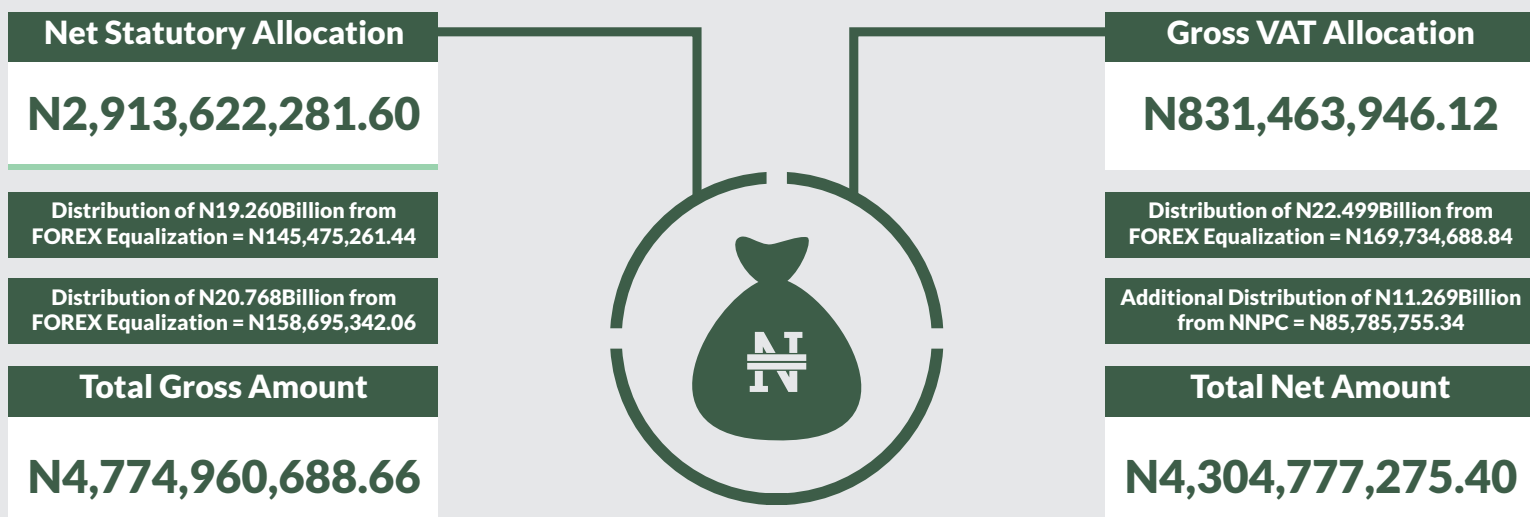
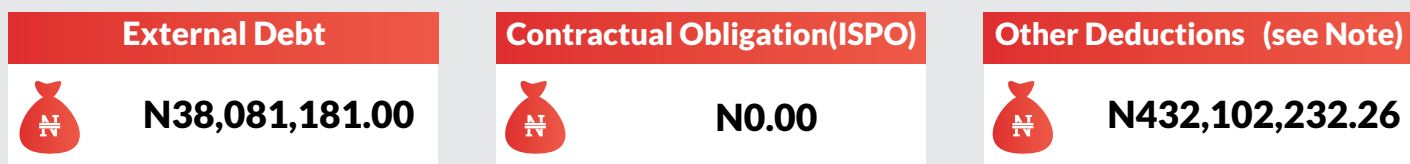
ABIA STATE

 **17**
No. of LGCs

BENEFICIARIES



DEDUCTIONS



LGAs

Gross Statutory Allocation  **N1,805,041,960.21**

Deduction  **N 0.00**


Value Added Tax  **N494,637,796.61**

Distribution of N19.260Billion from FOREX Equalization = N71,648,812.99

Distribution of N22.499Billion from FOREX Equalization = N83,696,355.37


















Distribution of N20.768Billion from FOREX Equalization = N77,255,303.28

Additional Distribution of N11.269Billion from NNPC = N41,921,064.53

 **Total Allocation**
N2,574,201,292.99



Total Allocation

ABA NORTH	▶		N132,064,691.83
ABA SOUTH	▶		N222,340,316.08
AROCHUKWU	▶		N154,370,028.81
BENDE	▶		N158,053,011.94
IKWUANO	▶		N143,347,692.08
ISIALA NGWA NORTH	▶		N148,093,918.11
ISIALA NGWA SOUTH	▶		N143,389,068.32
ISUIKWUATO	▶		N139,266,061.39
NNEOCHI	▶		N151,184,997.72
OBIOMA NGWA	▶		N154,049,587.32
OHAFIA	▶		N169,499,462.83
OSISIOMA	▶		N162,917,610.45
UGWUNAGBO	▶		N123,780,698.12
UKWA EAST	▶		N116,848,942.98
UKWA WEST	▶		N122,530,496.57
UMUAHIA NORTH	▶		N178,650,621.19
UMUAHIA SOUTH	▶		N153,814,087.24

Federation Account Allocation Committee (FAAC)

April 2018 Disbursement

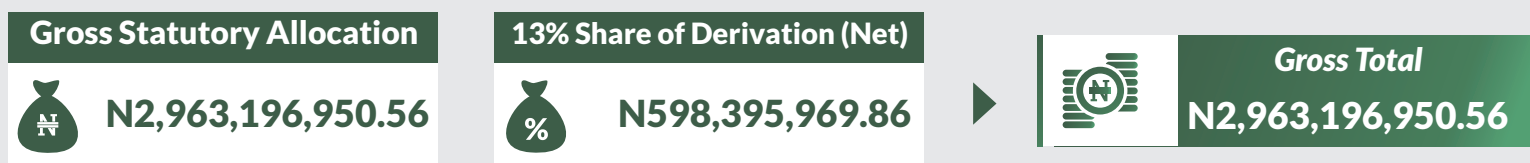
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2018 Shared in April, 2018



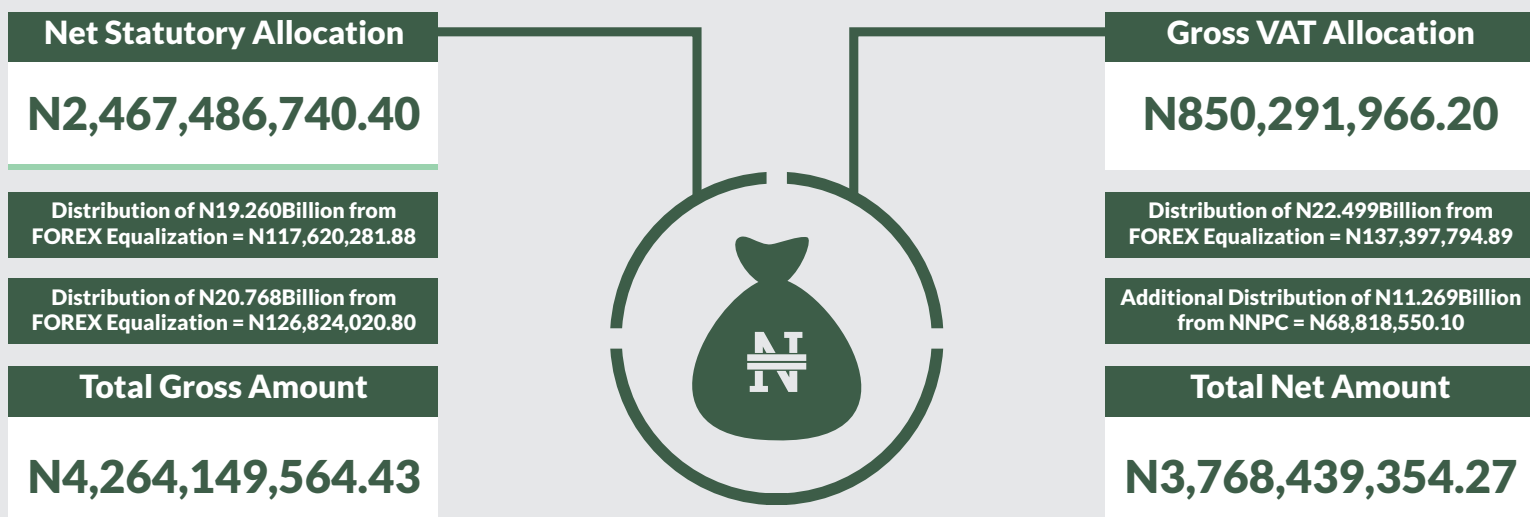
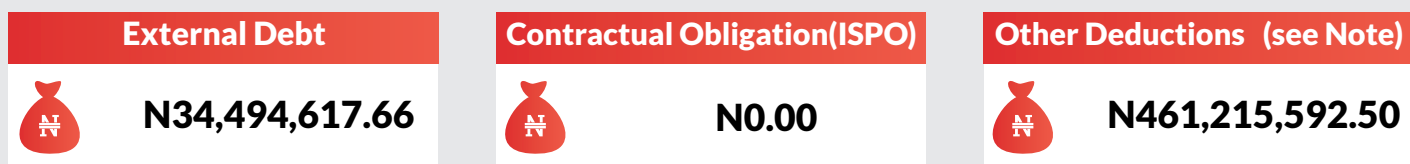
ADAMAWA STATE

 **21**
No. of LGCs

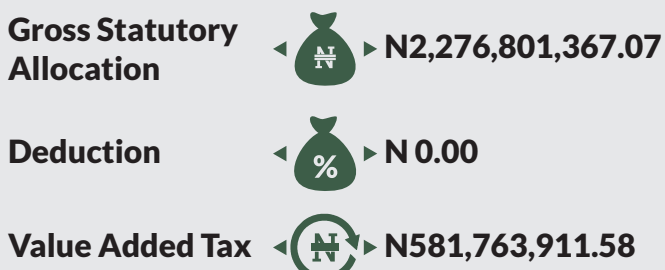
BENEFICIARIES



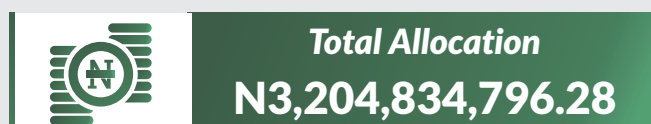
DEDUCTIONS



LGAs



Distribution of N19.260Billion from FOREX Equalization = N90,374,694.31
Distribution of N22.499Billion from FOREX Equalization = N105,570,939.92
Distribution of N20.768Billion from FOREX Equalization = N97,446,477.15
Additional Distribution of N11.269Billion from NNPC = N52,877,406.25





Total Allocation

DEMSA	▶		N159,115,807.7
FUFORE	▶		N189,480,079
GANYE	▶		N163,357,385.7
GIREI	▶		N144,514,692.9
GOMBI	▶		N144,269,764
GUYUK	▶		N154,238,141.4
HONG	▶		N164,863,358.5
JADA	▶		N171,094,082.7
YOLA-NORTH	▶		N154,307,643.5
LAMURDE	▶		N136,209,470.8
MADAGALI	▶		N139,334,562.4
MAIHA	▶		N135,554,025.3
MAYO-BELWA	▶		N155,666,181.7
MICHIKA	▶		N151,890,882.3
MUBI NORTH	▶		N145,965,403.1
MUBI SOUTH	▶		N136,545,877.3
NUMAN	▶		N128,773,617.8
SHELLENG	▶		N146,197,720.7



Total Allocation

SONG	▶		N179 512 078.7
TOUNGO	▶		N149 653 083.1
YOLA-SOUTH	▶		N154 290 937.6

Federation Account Allocation Committee (FAAC)

April 2018 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2018 Shared in April, 2018





AKWA IBOM STATE

 **31**
No. of LGCs

BENEFICIARIES




Gross Statutory Allocation  N2,990,733,706.95	13% Share of Derivation (Net)  N11,578,503,049.11	Gross Total  N14,569,236,756.06
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DEDUCTIONS

External Debt  N123,674,997.53	Contractual Obligation (ISPO)  N0.00	Other Deductions (see Note)  N1,104,688,998.27
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Net Statutory Allocation N13,340,872,760.26	Gross VAT Allocation N951,814,064.56
<small>Distribution of N19.260Billion from FOREX Equalization = N747,930,825.06</small>	<small>Distribution of N22.499Billion from FOREX Equalization = N905,557,490.19</small>
<small>Distribution of N20.768Billion from FOREX Equalization = N821,098,686.65</small>	<small>Additional Distribution of N11.269Billion from NNPC = N448,896,881.59</small>
Total Gross Amount N18,444,534,704.10	Total Net Amount N17,216,170,708.30

LGAs

Gross Statutory Allocation	 N3,032,565,629.82
Deduction	 N 0.00
Value Added Tax	 N828,820,307.90

Distribution of N19.260Billion from FOREX Equalization = N120,373,782.15
 Distribution of N22.499Billion from FOREX Equalization = N140,614,288.33
 Distribution of N20.768Billion from FOREX Equalization = N129,792,981.34
 Additional Distribution of N11.269Billion from NNPC = N70,429,597.90

 **Total Allocation**
N4,322,596,587.44
















Total Allocation

ABAK	▶		N146,519,913.6
EASTERN OBOLO	▶		N115,695,558
EKET	▶		N152,211,995.5
EKPE ATAI	▶		N117,671,411.7
ESSIEN UDIM	▶		N157,129,994.5
ETIM EKPO	▶		N135,642,399.7
ETINAN	▶		N154,274,528.7
IBENO	▶		N123,779,079.7
IBESIKPO ASUTAN	▶		N143,572,348.6
IBIONO IBOM	▶		N156,958,923.2
IKA	▶		N120,802,308.7
IKONO	▶		N142,143,425.9
IKOT ABASI	▶		N142,183,044.4
IKOT EKPENE	▶		N146,458,218.6
INI	▶		N133,555,587.5
ITU	▶		N137,516,659.5
MBO	▶		N128,757,871.2
MKPAT ENIN	▶		N158,278,212.8



Total Allocation

NSIT IBOM	▶		N132,828,376.9
NSIT UBIUM	▶		N139,601,588
OBAT AKARA	▶		N145,336,834.9
OKOBO	▶		N126,195,689.7
ONNA	▶		N131,815,214.9
ORON	▶		N132,206,564.7
ORUK ANAM	▶		N156,557,647.6
UDUNG UKO	▶		N116,9 558,93.7
UKANAFUN	▶		N142,883,470.3
UQUO	▶		N117,617,845.3
URUAN	▶		N149,702,018.8
URUE OFFONG/ORUK	▶		N125,558,049.2
UYO	▶		N192,185,911.4

Federation Account Allocation Committee (FAAC)

April 2018 Disbursement

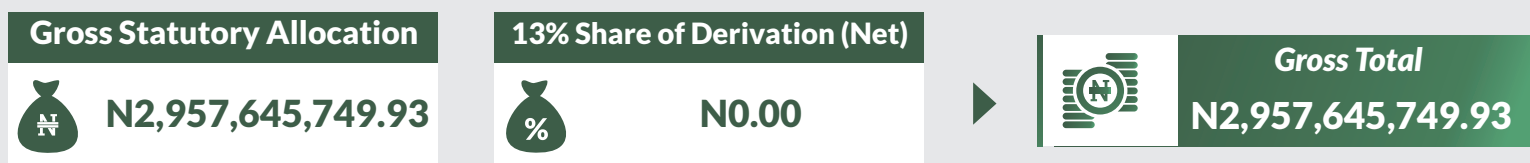
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2018 Shared in April, 2018



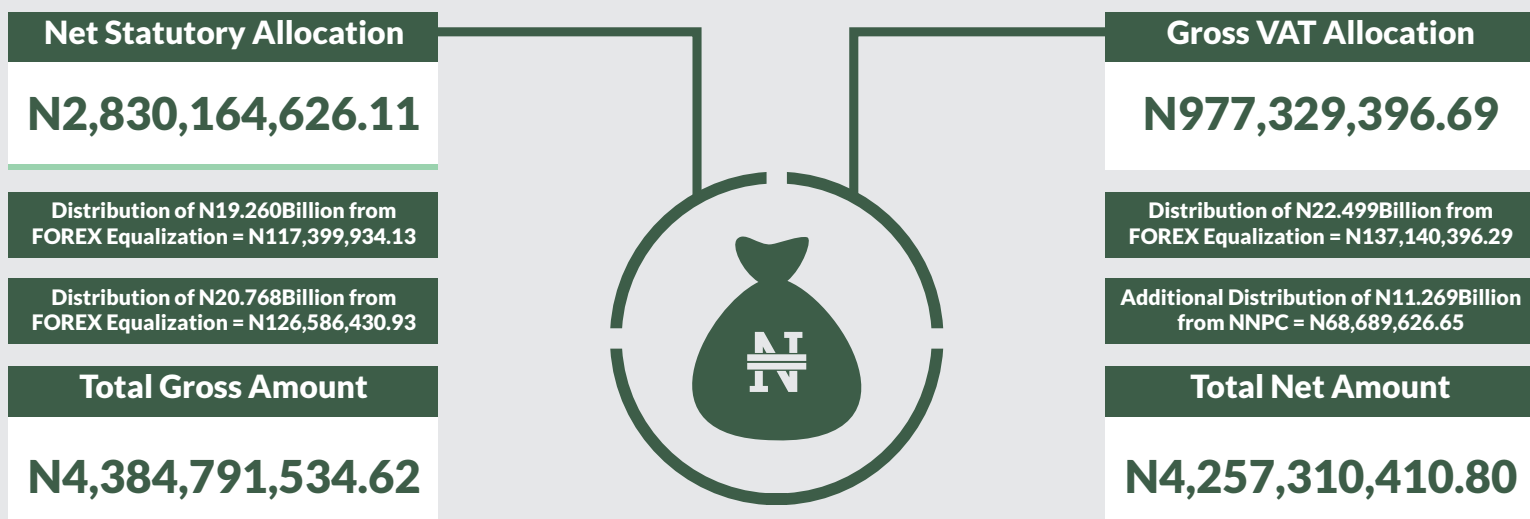
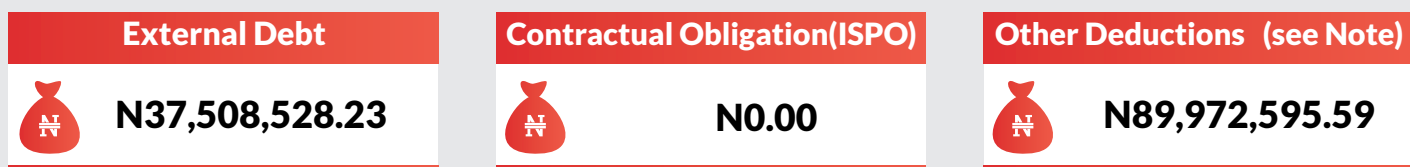
ANAMBRA STATE

 **21**
No. of LGCs

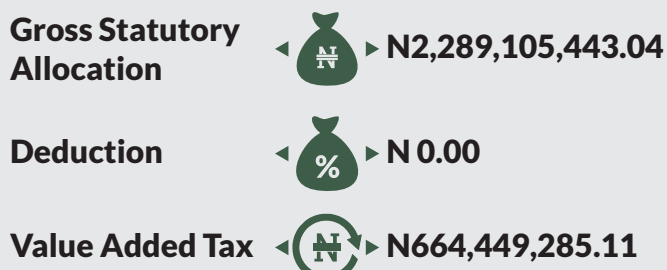
BENEFICIARIES



DEDUCTIONS



LGAs



Distribution of N19.260Billion from FOREX Equalization = N90,863,088.74
 Distribution of N22.499Billion from FOREX Equalization = N106,141,456.47
 Distribution of N20.768Billion from FOREX Equalization = N97,973,088.24
 Additional Distribution of N11.269Billion from NNPC = N53,163,161.36





Total Allocation

AGUATA	▶		N215,628,890.1
ANAMBRA EAST	▶		N143,100,642.4
ANAMBRA WEST	▶		N147,229,750.2
ANIOCHA	▶		N178,839,353.7
AWKA NORTH	▶		N134,286,862.1
AWKA SOUTH	▶		N155,205,670
AYAMELUM	▶		N144,266,191.9
DUNUKOFIA	▶		N128,343,127.3
EKWUSIGWO	▶		N143,460,490.7
IDEMILI NORTH	▶		N226,407,366.3
IDEMILI SOUTH	▶		N157,814,647.1
IHIALA	▶		N191,481,045.4
NJIKOKA	▶		N141,465,576.8
NNEWI NORTH	▶		N141,055,518.5
NNEWI SOUTH	▶		N168,050,546
OGBARU	▶		N161,366,686.1
ONISHA NORTH	▶		N134,694,642.1
ONISHA SOUTH	▶		N139,291,620.3



Total Allocation

ORUMBA NORTH	▶		N150,349,977.3
ORUMBA SOUTH	▶		N152,682,446.9
OYI	▶		N146,674,471.8

Federation Account Allocation Committee (FAAC)

April 2018 Disbursement




Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2018 Shared in April, 2018



BAUCHI STATE

 **20**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation  N3,558,146,929.92	13% Share of Derivation (Net)  N0.00	Gross Total  N3,558,146,929.92
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DEDUCTIONS

External Debt  N60,256,569.81	Contractual Obligation (ISPO)  N201,255,000.00	Other Deductions (see Note)  N597,418,008.62
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Net Statutory Allocation N2,699,217,351.49	Gross VAT Allocation N969,823,653.53
Distribution of N19.260Billion from FOREX Equalization = N141,236,054.12	Distribution of N22.499Billion from FOREX Equalization = N164,984,491.48
Distribution of N20.768Billion from FOREX Equalization = N152,287,717.55	Additional Distribution of N11.269Billion from NNPC = N82,635,922.23
Total Gross Amount N5,069,114,768.83	Total Net Amount N4,210,185,190.40

LGAs

Gross Statutory Allocation  **N2,598,587,663.28**

Deduction  **N 0.00**


Value Added Tax  **N647,675,727.58**

Distribution of N19.260Billion from FOREX Equalization = N103,147,586.39

Distribution of N22.499Billion from FOREX Equalization = N120,491,557.16

Distribution of N20.768Billion from FOREX Equalization = N111,218,842.81

Additional Distribution of N11.269Billion from NNPC = N60,350,708.47

 **Total Allocation**
N3,641,472,085.68



Total Allocation

ALKALERI	▶		N235,358,692.7
BAUCHI	▶		N286,190,751.8
BOGORO	▶		N127,564,921
DAMBAN	▶		N150,516,451.4
DARAZO	▶		N189,625,780.6
DASS	▶		N127,155,702.3
GAMAWA	▶		N200,530,589.5
GANJUWA	▶		N199,927,121.3
GIADE	▶		N1449,206,70.3
I/GADAU	▶		N166,333,025.5
JAMA'ARE	▶		N129,240,061
KATAGUM	▶		N196,894,363.9
KIRFI	▶		N159,425,016.6
MISAU	▶		N188,568,213.5
NINGI	▶		N239,458,334.3
SHIRA	▶		N180,727,256.5
TAFAWA BALEWA	▶		N177,447,212.1
TORO	▶		N244,550,889.1



Total Allocation

WARJI



N139,417,240.2

ZAKI



N157,619,792.2

Federation Account Allocation Committee (FAAC)

April 2018 Disbursement




Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2018 Shared in April, 2018






BAYELSA STATE


 **8**
No. of LGCs

BENEFICIARIES




Gross Statutory Allocation  N2,632,017,388.05	13% Share of Derivation (Net)  N9,268,209,315.28	 Gross Total N11,900,226,703.33
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DEDUCTIONS


External Debt  N29,964,760.70	Contractual Obligation (ISPO)  N421,546,663.22	Other Deductions (see Note)  N1,191,608,913.56
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Net Statutory Allocation N10,257,106,365.85		Gross VAT Allocation N741,380,102.83
<small>Distribution of N19.260Billion from FOREX Equalization = N580,365,127.27</small>		<small>Distribution of N22.499Billion from FOREX Equalization = N679,809,192.40</small>
<small>Distribution of N20.768Billion from FOREX Equalization = N633,132,824.30</small>		<small>Additional Distribution of N11.269Billion from NNPC = N327,906,270.69</small>
Total Gross Amount N14,862,820,220.82		Total Net Amount N13,219,699,883.34

LGAs









Gross Statutory Allocation		N1,057,720,295.92
Deduction		N 0.00
Value Added Tax		N267,567,340.52

Distribution of N19.260Billion from FOREX Equalization = N41,984,843.21
 Distribution of N22.499Billion from FOREX Equalization = N49,044,474.16
 Distribution of N20.768Billion from FOREX Equalization = N45,270,140.00
 Additional Distribution of N11.269Billion from NNPC = N24,564,947.38

	Total Allocation N1,486,152,041.19
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Total Allocation

BRASS	▶		N176,777,964.41
EKERMOR	▶		N203,376,449.94
KOLOKUMA/OPOKUMA	▶		N136,059,830.17
NEMBE	▶		N165,111,783.54
OGBIA	▶		N175,020,072.70
SAGBAMA	▶		N173,036,979.45
SOUTHERN IJAW	▶		N234,865,765.37
YENAGOA	▶		N221,903,195.62

Federation Account Allocation Committee (FAAC)

April 2018 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2018 Shared in April, 2018




BENUE STATE

 **23**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,335,992,759.76**


13% Share of Derivation (Net)
 **N0.00**

Gross Total
 **N3,335,992,759.76**

DEDUCTIONS

External Debt
 **N21,500,012.53**

Contractual Obligation (ISPO)
 **N103,855,987.23**

Other Deductions (see Note)
 **N423,541,958.63**

Net Statutory Allocation
N2,787,094,801.37

Distribution of N19.260Billion from FOREX Equalization = N132,417,930.80

Distribution of N20.768Billion from FOREX Equalization = N142,779,579.69

Total Gross Amount
N4,772,053,822.75



Gross VAT Allocation
N928,703,407.46

Distribution of N22.499Billion from FOREX Equalization = N154,683,626.03

Additional Distribution of N11.269Billion from NNPC = N77,476,519.01

Total Net Amount
N4,223,155,864.36

LGAs

Gross Statutory Allocation  **N2,827,665,557.77**

Deduction  **N(139,538,498.52)**


Value Added Tax  **N674,228,237.61**

Distribution of N19.260Billion from FOREX Equalization = N112,240,538.01

Distribution of N22.499Billion from FOREX Equalization = N131,113,462.52

Distribution of N20.768Billion from FOREX Equalization = N121,023,314.17

Additional Distribution of N11.269Billion from NNPC = N65,670,911.22

Total Allocation
 **N3,792,403,522.79**



Total Allocation

ADO	▶		N166,394,167.2
AGATU	▶		N145,701,398.6
APA	▶		N140,558,834.3
BURUKU	▶		N169,734,526.4
GBOKO	▶		N222,356,560.3
GUMA	▶		N177,771,345.4
GWER EAST	▶		N168,168,227.2
GWER WEST	▶		N145,116,072.4
KATSINA ALA	▶		N184,354,334
KONSHISHA	▶		N175,864,380.7
KWANDE	▶		N199,002,616.4
LOGO	▶		N154,329,769.7
MAKURDI	▶		N188,618,058.8
OBI	▶		N135,234,794.5
OGBADIBO	▶		N142,949,469.3
OHIMINI	▶		N128,691,069.5
OJU	▶		N164,408,769.9
OKPOKWU	▶		N155,866,293.3

*Total Allocation***OTUKPO****N183,763,256****TARKA****N124,963,913.8****UKUM****N172,912,354.3****USHONGO****N167,308,705.3****VANDEIKYA****N178,334,605.5**

Federation Account Allocation Committee (FAAC)

April 2018 Disbursement

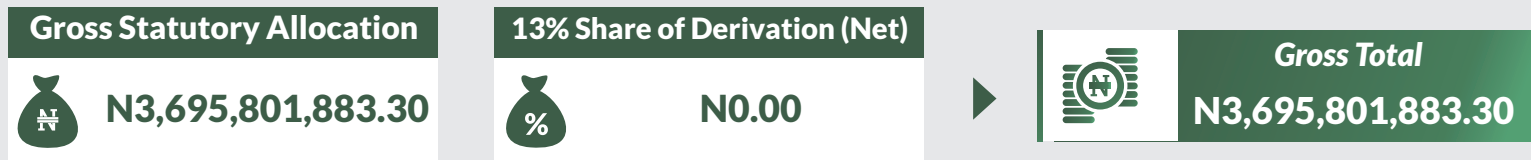
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2018 Shared in April, 2018



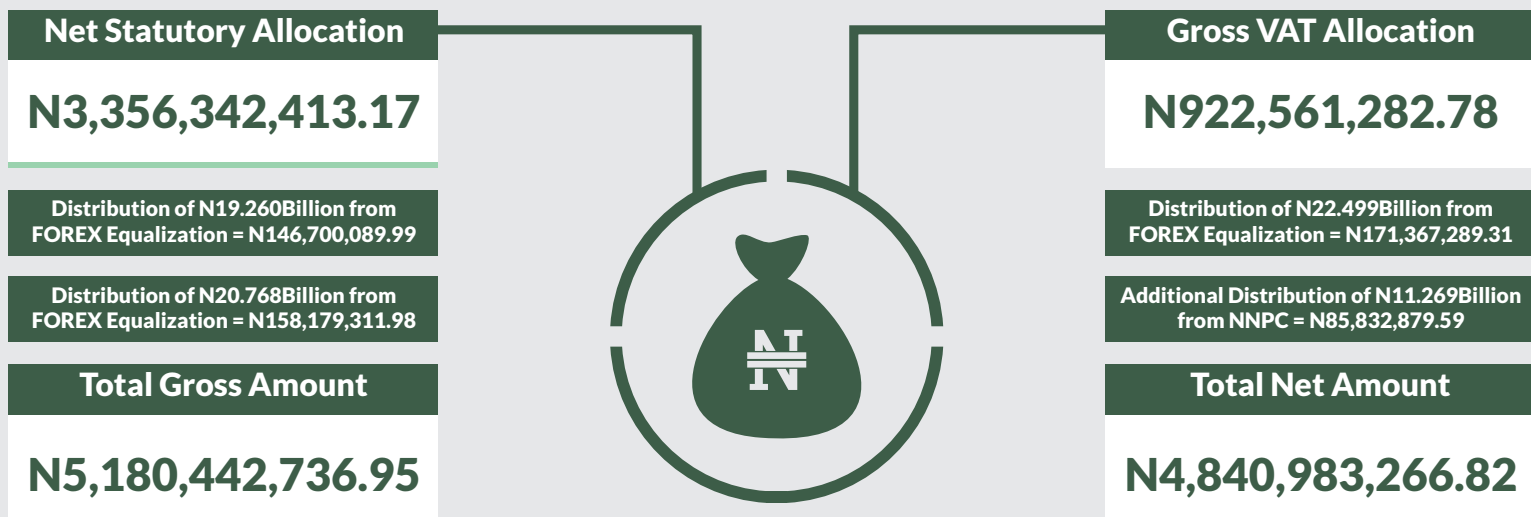
BORNO STATE

 **27**
No. of LGCs

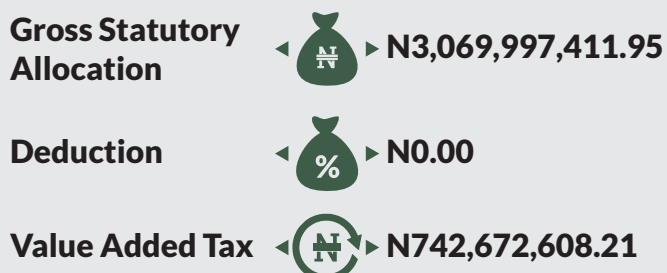
BENEFICIARIES



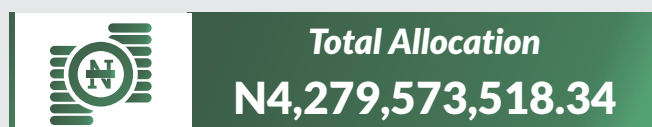
DEDUCTIONS



LGAs




















Distribution of N19.260Billion from FOREX Equalization = N121,859,588.48
 Distribution of N22.499Billion from FOREX Equalization = N142,349,928.73
 Distribution of N20.768Billion from FOREX Equalization = N131,395,051.40
 Additional Distribution of N11.269Billion from NNPC = N71,298,929.58





Total Allocation

ABADAN	▶		N152,157,126.56
ASKIRA UBA	▶		N150,217,536.67
BAMA	▶		N207,995,140.97
BAYO	▶		N122,930,718.66
BIU	▶		N167,164,786.45
CHIBOK	▶		N121,863,571.43
DAMBOA	▶		N199,226,153.78
DIKWA	▶		N135,156,783.68
GUBIO	▶		N158,723,708.52
GUZAMALA	▶		N135,898,878.65
GWOZA	▶		N196,111,325.71
HAWUL	▶		N139,667,819.16
JERE	▶		N162,702,880.57
KAGA	▶		N140,110,218.10
KALA BALGE	▶		N129,066,009.52
KONDUGA	▶		N184,698,878.42
KUKAWA	▶		N192,355,069.12
KWAYA KUSAR	▶		N111,750,572.94



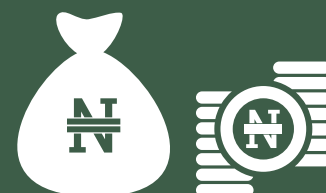
Total Allocation

MAFA	▶		N145,868,867.69
MAGUMERI	▶		N170,343,695.85
MAIDUGURI METRO	▶		N258,864,081.77
MARTE	▶		N156,668,660.62
MOBBAR	▶		N146,917,256.48
MONGUNO	▶		N143,599,214.20
NGALA	▶		N168,326,524.54
NGANZAI	▶		N142,296,683.62
SHANI	▶		N138,891,354.65

Federation Account Allocation Committee (FAAC)

April 2018 Disbursement

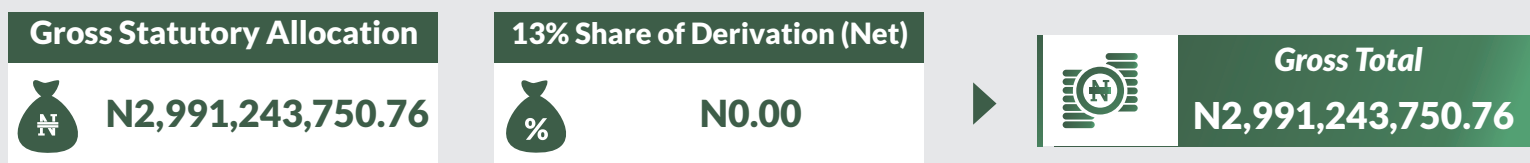
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2018 Shared in April, 2018



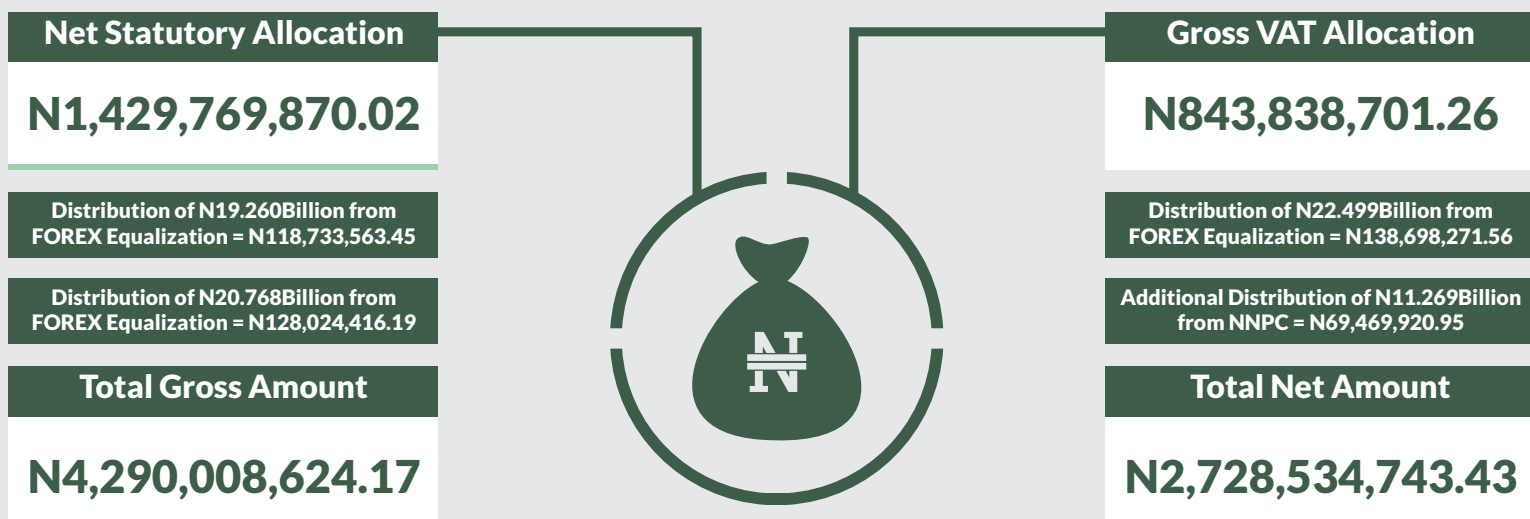
CROSS RIVER STATE

 **18**
No. of LGCs

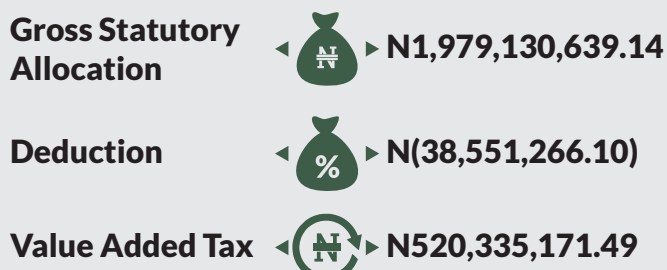
BENEFICIARIES



DEDUCTIONS



LGAs



Distribution of N19.260Billion from FOREX Equalization = N78,559,038.61
 Distribution of N22.499Billion from FOREX Equalization = N91,768,515.61
 Distribution of N20.768Billion from FOREX Equalization = N84,706,251.23
 Additional Distribution of N11.269Billion from NNPC = N45,964,174.27





Total Allocation

ABI	▶		N147,313,252.91
AKAMKPA	▶		N178,357,815.56
AKPABUYO	▶		N179,201,886.71
BAKASSI	▶		N113,857,243.46
BEKWARA	▶		N136,308,332.11
BIASE	▶		N156,774,101.99
BOKI	▶		N176,440,108.84
CALABAR MUNICIPAL	▶		N145,697,581.46
CALABAR SOUTH	▶		N154,051,598.96
ETUNG	▶		N120,598,154.94
IKOM	▶		N160,721,671.49
OBANLIKU	▶		N138,923,554.25
OBUBRA	▶		N154,895,956.24
OBUDU	▶		N147,482,037.38
ODUKPANI	▶		N165,353,467.61
OGAJA	▶		N156,022,997.63
YAKURR	▶		N158,001,163.64
YALA	▶		N171,911,599.07

Federation Account Allocation Committee (FAAC)

April 2018 Disbursement




Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2018 Shared in April, 2018






DELTA STATE

 **25**
No. of LGCs

BENEFICIARIES




Gross Statutory Allocation  N3,020,321,539.81	13% Share of Derivation (Net)  N12,486,325,630.10	Gross Total  N15,506,647,169.91
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DEDUCTIONS


External Debt  N25,614,092.78	Contractual Obligation (ISPO)  N1,098,907,642.20	Other Deductions (see Note)  N1,177,175,865.26
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Net Statutory Allocation N13,204,949,569.67	Gross VAT Allocation N1,049,021,029.00
<small>Distribution of N19.260Billion from FOREX Equalization = N832,873,578.01</small>	<small>Distribution of N22.499Billion from FOREX Equalization = N958,282,506.11</small>
<small>Distribution of N20.768Billion from FOREX Equalization = N860,289,686.20</small>	<small>Additional Distribution of N11.269Billion from NNPC = N493,973,987.31</small>
Total Gross Amount N19,701,087,956.53	Total Net Amount N17,399,390,356.29

LGAs

Gross Statutory Allocation	 N2,535,972,063.24
Deduction	 N0.00
Value Added Tax	 N775,927,510.18

Distribution of N19.260Billion from FOREX Equalization = N100,662,140.89
 Distribution of N22.499Billion from FOREX Equalization = N117,588,191.13
 Distribution of N20.768Billion from FOREX Equalization = N108,538,912.21
 Additional Distribution of N11.269Billion from NNPC = N58,896,497.06

 **Total Allocation**
N3,697,585,314.73



Total Allocation

ANIOCHA NORTH



N127,143,634.44

ANIOCHA SOUTH



N138,274,021.05

BOMADI



N119,250,376.06

BURUTU



N167,267,488.18

ETHIOPE EAST



N154,699,205.63

ETHIOPE WEST



N157,823,928.82

IKA NORTH EAST



N164,109,080.28

IKA SOUTH



N154,994,370.96

ISOKO NORTH



N146,555,558.51

ISOKO SOUTH



N165,389,922.82

NDOKWA EAST



N137,041,979.39

NDOKWA WEST



N143,261,879.34

OKPE



N132,595,503.51

OSHIMILI NORTH



N129,570,843.80

OSHIMILI SOUTH



N140,273,682.89

PATANI



N116,162,537.84

SAPELE



N146,044,350.03

UDU



N150,211,195.00

*Total Allocation*

UGHELLI NORTH ▶

**N197,763,430.27**

UGHELLI SOUTH ▶

**N158,689,649.46**

UKWUANI ▶

**N127,279,166.87**

UVWIE ▶

**N148,864,050.24**

WARRI SOUTH ▶

**N183,806,822.37**

WARRI NORTH ▶

**N148,233,418.74**

WARRI SOUTH-WEST ▶

**N142,279,218.23**

Federation Account Allocation Committee (FAAC)

April 2018 Disbursement

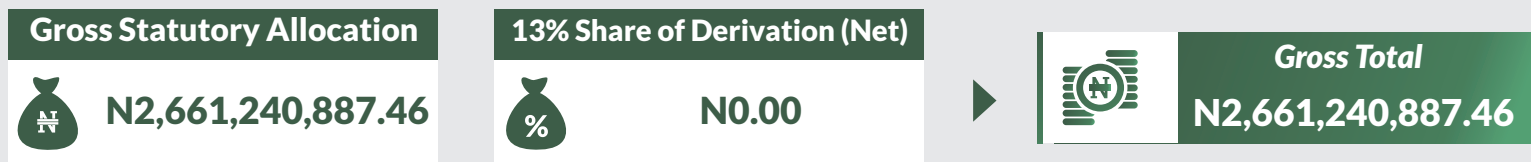
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2018 Shared in April, 2018



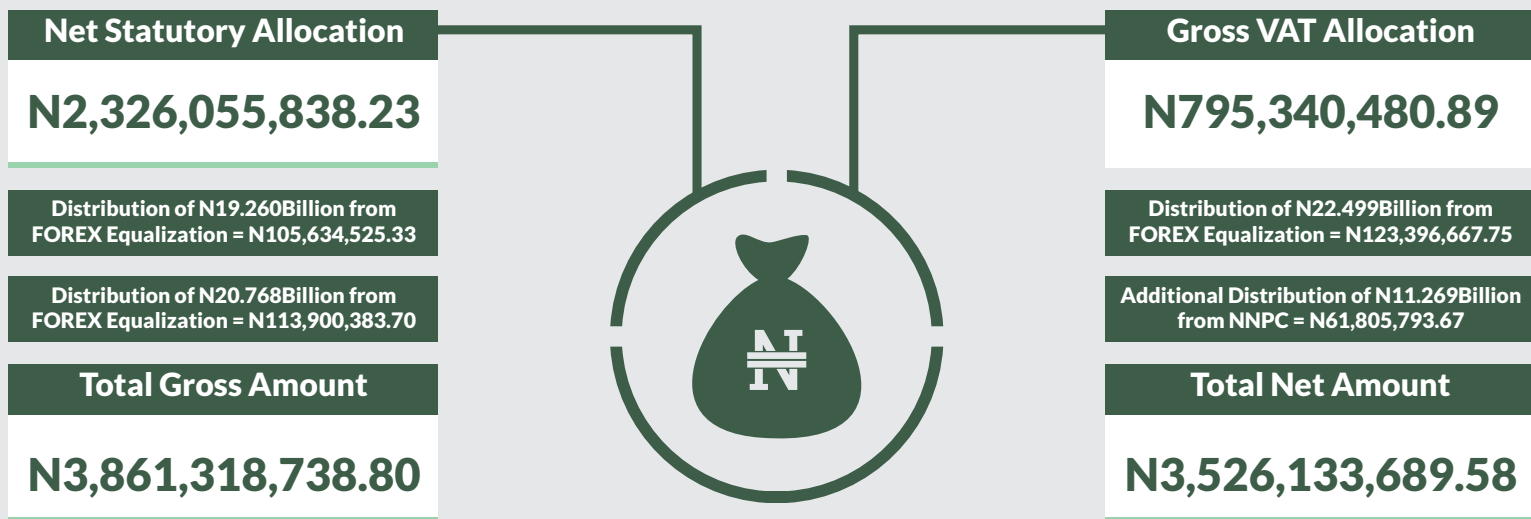
EBONYI STATE

 **13**
No. of LGCs

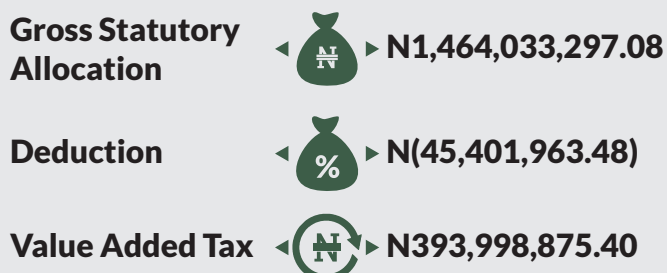
BENEFICIARIES



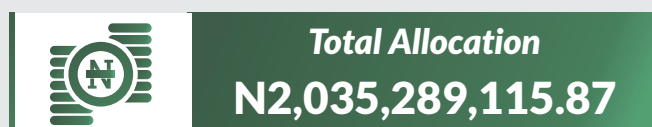
DEDUCTIONS



LGAs









Distribution of N19.260Billion from FOREX Equalization = N58,112,913.84
 Distribution of N22.499Billion from FOREX Equalization = N67,884,433.61
 Distribution of N20.768Billion from FOREX Equalization = N62,660,225.57
 Additional Distribution of N11.269Billion from NNPC = N34,001,333.86





Total Allocation

ABAKALIKI	▶		N155,441,666.16
AFIKPO NORTH	▶		N147,901,692.68
AFIKPO SOUTH	▶		N148,967,662.70
EBONYI	▶		N142,800,310.45
EZZA NORTH	▶		N143,551,789.28
EZZA SOUTH	▶		N147,408,876.05
IKWO	▶		N172,781,463.81
ISHIELU	▶		N152,732,418.98
IVO	▶		N138,938,645.66
IZZI	▶		N190,021,454.81
OHAOZARA	▶		N149,434,219.40
OHAUKWU	▶		N164,990,950.42
ONICHA	▶		N180,317,965.47

Federation Account Allocation Committee (FAAC)

April 2018 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2018 Shared in April, 2018




EDO STATE

 **18**
No. of LGCs


BENEFICIARIES

Gross Statutory Allocation
 **N2,781,423,242.90**


13% Share of Derivation (Net)
 **N1,733,908,919.39**

Gross Total
 **N4,515,332,162.29**

DEDUCTIONS

External Debt
 **N65,767,212.71**

Contractual Obligation (ISPO)
 **N0.00**

Other Deductions (see Note)
 **N393,356,922.11**

Net Statutory Allocation
N4,056,208,027.47

Distribution of N19.260Billion from FOREX Equalization = N197,671,273.01

Distribution of N20.768Billion from FOREX Equalization = N204,757,046.86

Total Gross Amount
N6,225,430,794.93



Gross VAT Allocation
N969,737,786.95

Distribution of N22.499Billion from FOREX Equalization = N224,404,075.02

Additional Distribution of N11.269Billion from NNPC = N113,528,450.80

Total Net Amount
N5,766,306,660.11

LGAs

Gross Statutory Allocation  **N1,940,361,874.23**

Deduction  **N0.00**


Value Added Tax  **N594,190,403.87**

Distribution of N19.260Billion from FOREX Equalization = N77,020,162.48

Distribution of N22.499Billion from FOREX Equalization = N89,970,881.87

Distribution of N20.768Billion from FOREX Equalization = N83,046,958.67

Additional Distribution of N11.269Billion from NNPC = N45,063,791.94

Total Allocation
 **N2,829,654,073.07**



Total Allocation

AKOKO EDO



N193,221,005.04

EGOR



N190,116,581.41

ESAN CENTRAL



N126,115,415.41

ESAN NORTH EAST



N129,841,577.90

ESAN SOUTH EAST



N152,573,678.59

ESAN WEST



N132,010,451.01

ETSAKO CENTRAL



N130,219,808.60

ETSAKO EAST



N149,693,480.83

ETSAKO WEST



N164,744,374.40

IGUEBEN



N121,461,615.19

IKPOBA OKHA



N207,663,991.22

OREDO



N212,633,608.78

ORHIONWON



N164,782,748.47

OVIA NORTH EAST



N156,949,342.86

OVIA SOUTH WEST



N167,302,331.39

OWAN EAST



N151,637,809.31

OWAN WEST



N126,600,836.09

UHUNMWODE



N152,085,416.57

Federation Account Allocation Committee (FAAC)

April 2018 Disbursement




Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2018 Shared in April, 2018






EKITI STATE

 **16**
No. of LGCs

BENEFICIARIES




Gross Statutory Allocation  N2,659,739,164.73	13% Share of Derivation (Net)  N0.00	Gross Total  N2,659,739,164.73
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DEDUCTIONS


External Debt  N50,257,868.07	Contractual Obligation (ISPO)  N499,654,808.01	Other Deductions (see Note)  N424,531,814.40
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Net Statutory Allocation N1,685,294,674.25	Gross VAT Allocation N779,829,230.07
<small>Distribution of N19.260Billion from FOREX Equalization = N105,574,916.39</small>	<small>Distribution of N22.499Billion from FOREX Equalization = N123,327,035.73</small>
<small>Distribution of N20.768Billion from FOREX Equalization = N113,836,110.38</small>	<small>Additional Distribution of N11.269Billion from NNPC = N61,770,917.02</small>
Total Gross Amount N3,844,077,374.32	Total Net Amount N2,869,632,883.84

LGAs

Gross Statutory Allocation	 N1,540,717,694.10
Deduction	 N0.00
Value Added Tax	 N442,411,456.71

Distribution of N19.260Billion from FOREX Equalization = N61,156,802.10
 Distribution of N22.499Billion from FOREX Equalization = N71,440,142.94
 Distribution of N20.768Billion from FOREX Equalization = N65,942,296.83
 Additional Distribution of N11.269Billion from NNPC = N35,782,285.01

 **Total Allocation**
N2,217,450,677.68



Total Allocation

ADO EKITI	▶		N181,293,302.00
AIYEKIRE	▶		N137,192,388.41
EFON	▶		N128,402,860.80
EKITI EAST	▶		N134,879,473.68
EKITI SOUTH WEST	▶		N142,913,171.48
EKITI WEST	▶		N146,012,117.27
EMURE	▶		N120,324,629.14
IDO-OSI	▶		N146,519,997.62
IJERO	▶		N158,548,154.96
IKERE	▶		N138,042,719.22
IKOLE	▶		N147,231,781.71
ILEJEMEJI	▶		N104,388,331.65
IREPODUN/IFELODUN	▶		N131,771,553.77
ISE/ORUN	▶		N128,298,823.06
MOBA	▶		N137,724,822.43
OYE	▶		N133,906,550.50

Federation Account Allocation Committee (FAAC)

April 2018 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2018 Shared in April, 2018




ENUGU STATE

 **17**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N2,991,501,915.29**


13% Share of Derivation (Net)
 **N0.00**

Gross Total
 **N2,991,501,915.29**

DEDUCTIONS

External Debt
 **N50,370,063.83**

Contractual Obligation (ISPO)
 **N0.00**

Other Deductions (see Note)
 **N206,468,378.89**

Net Statutory Allocation
N2,734,663,472.57

Distribution of N19.260Billion from FOREX Equalization = N118,743,810.96

Distribution of N20.768Billion from FOREX Equalization = N128,035,465.56

Total Gross Amount
N4,327,712,940.56



Gross VAT Allocation
N881,245,589.91

Distribution of N22.499Billion from FOREX Equalization = N138,710,242.15

Additional Distribution of N11.269Billion from NNPC = N69,475,916.68

Total Net Amount
N4,070,874,497.84

LGAs

Gross Statutory Allocation  **N1,971,436,511.58**

Deduction  **N0.00**


Value Added Tax  **N527,350,431.19**

Distribution of N19.260Billion from FOREX Equalization = N78,253,630.14

Distribution of N22.499Billion from FOREX Equalization = N91,411,753.58

Distribution of N20.768Billion from FOREX Equalization = N84,376,944.67

Additional Distribution of N11.269Billion from NNPC = N45,785,482.57

Total Allocation
 **N2,798,614,753.73**



Total Allocation

AGWU	▶		N165,635,564.98
ANINRI	▶		N140,622,920.94
ENUGU EAST	▶		N189,374,675.49
ENUGU NORTH	▶		N178,131,786.17
ENUGU SOUTH	▶		N170,586,004.84
EZEAGU	▶		N163,476,547.02
IGBO ETITI	▶		N167,154,976.31
IGBO EZE NORTH	▶		N181,298,460.12
IGBO EZE SOUTH	▶		N161,373,551.39
ISI UZO	▶		N152,814,935.94
NKANU EAST	▶		N158,674,903.42
NKANU WEST	▶		N154,763,616.54
NSUKKA	▶		N201,904,098.66
OJI RIVER	▶		N139,470,362.35
UDENU	▶		N154,602,687.99
UDI	▶		N174,801,182.35
UZO UWANI	▶		N143,928,479.23

Federation Account Allocation Committee (FAAC)

April 2018 Disbursement

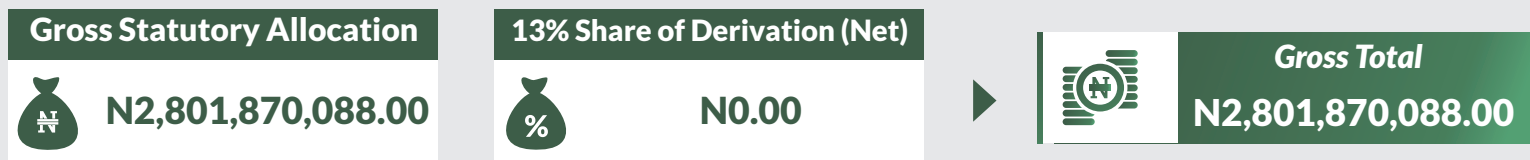
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2018 Shared in April, 2018



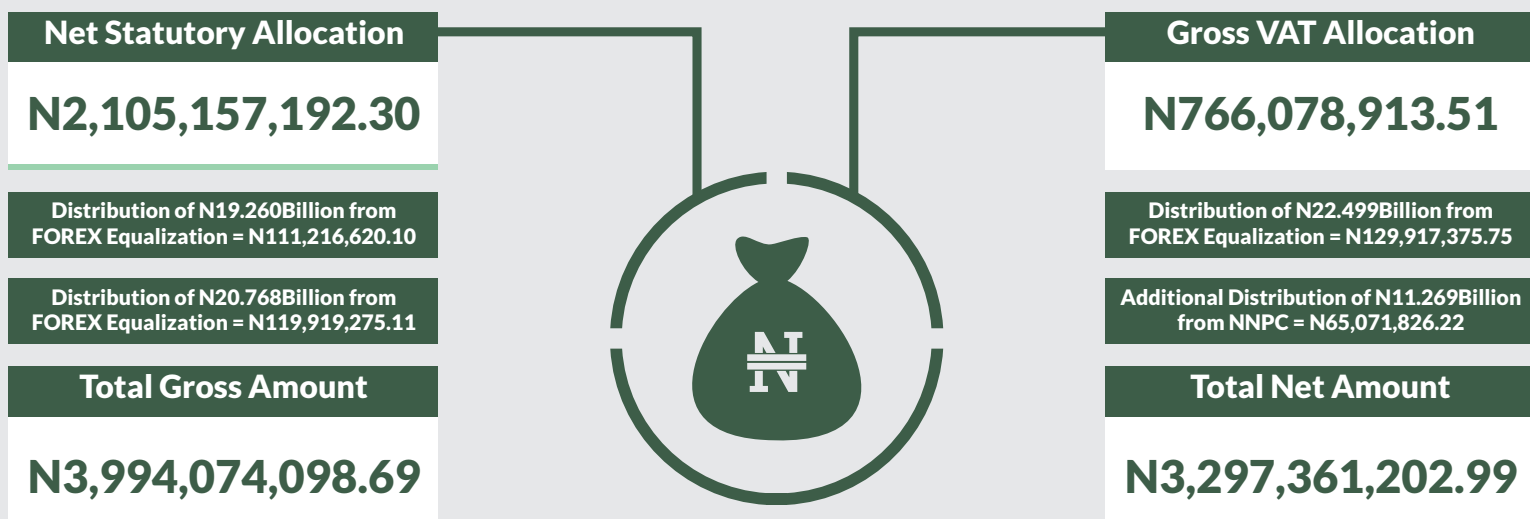
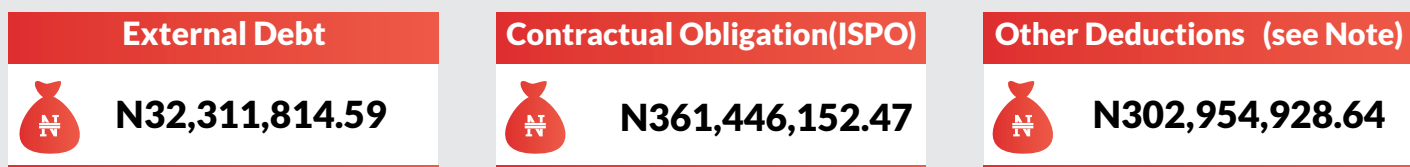
GOMBE STATE

 **11**
No. of LGCs

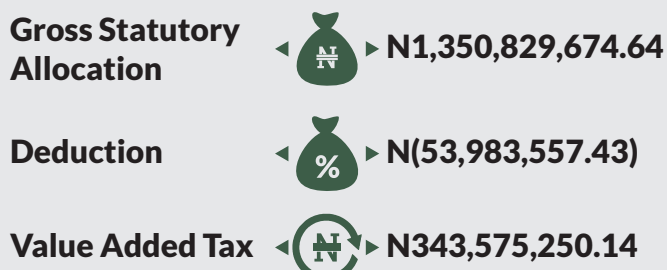
BENEFICIARIES



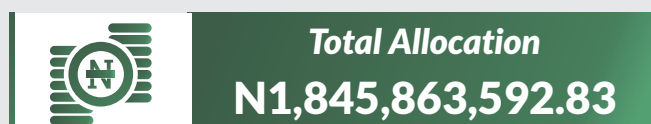
DEDUCTIONS



LGAs









Distribution of N19.260Billion from FOREX Equalization = N53,619,442.03
 Distribution of N22.499Billion from FOREX Equalization = N62,635,397.40
 Distribution of N20.768Billion from FOREX Equalization = N57,815,141.42
 Additional Distribution of N11.269Billion from NNPC = N31,372,244.64





Total Allocation

AKKO	▶		N220,394,515.34
BALANGA	▶		N161,756,173.48
BILLIRI	▶		N162,006,885.60
DUKKU	▶		N174,536,733.76
FUNAKAYE	▶		N172,211,806.24
GOMBE	▶		N186,982,263.79
KALTUNGO	▶		N145,874,092.75
KWAMI	▶		N157,586,625.23
NAFADA	▶		N142,452,045.79
SHOMGOM	▶		N137,024,766.57
YAMALTU/DEBA	▶		N185,037,684.28

Federation Account Allocation Committee (FAAC)

April 2018 Disbursement




Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2018 Shared in April, 2018






IMO STATE

 **27**
No. of LGCs

BENEFICIARIES




Gross Statutory Allocation  N3,092,772,544.53	13% Share of Derivation (Net)  N231,130,231.53	Gross Total  N3,323,902,776.06
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DEDUCTIONS

External Debt  N48,261,551.15	Contractual Obligation (ISPO)  N0.00	Other Deductions (see Note)  N822,267,522.07
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Net Statutory Allocation N2,453,373,702.84	Gross VAT Allocation N927,412,650.03
<small>Distribution of N19.260Billion from FOREX Equalization = N149,505,374.57</small>	<small>Distribution of N22.499Billion from FOREX Equalization = N164,012,135.57</small>
<small>Distribution of N20.768Billion from FOREX Equalization = N165,284,646.67</small>	<small>Additional Distribution of N11.269Billion from NNPC = N78,566,936.57</small>
Total Gross Amount N4,808,684,519.47	Total Net Amount N3,938,155,446.25

LGAs

Gross Statutory Allocation	 N2,642,163,467.91
Deduction	 N0.00
Value Added Tax	 N742,776,304.80

Distribution of N19.260Billion from FOREX Equalization = N104,877,271.76
 Distribution of N22.499Billion from FOREX Equalization = N122,512,084.17
 Distribution of N20.768Billion from FOREX Equalization = N113,083,875.35
 Additional Distribution of N11.269Billion from NNPC = N61,362,731.54

Total Allocation
N3,786,775,735.54



Total Allocation

ABOH MBAISE



N152,638,792.97

AHIAZU MBAISE



N143,948,053.62

EHIME MBANO



N132,194,504.53

EZINIHITE MBAISE



N140,996,042.23

IDEATO NORTH



N148,682,043.11

IDEATO SOUTH



N149,174,012.60

IHITTE UBOMA



N134,136,306.57

IKEDURU



N142,260,715.67

ISIALA MBANO



N159,565,642.65

ISU



N142,534,223.99

MBAITOLI



N173,529,280.46

NGOR/OKPALA



N147,678,821.56

NJABA



N135,256,694.20

NKWANGELE



N131,361,210.39

NKWERRE



N116,998,879.09

OBOWO



N127,134,953.17

OGUTA



N146,256,230.10










OHAJI/EGBEMA



N158,435,046.88



Total Allocation

OKIGWE	▶		N139,462,338.34
ONUIMO	▶		N124,888,645.79
ORLU	▶		N137,513,121.72
ORSU	▶		N133,145,131.50
ORU	▶		N129,142,538.11
ORU WEST	▶		N133,059,776.61
OWERRI MUNICIPAL	▶		N134,627,916.44
OWERRI NORTH	▶		N144,440,707.06
OWERRI WEST	▶		N127,714,106.19

Federation Account Allocation Committee (FAAC)

April 2018 Disbursement

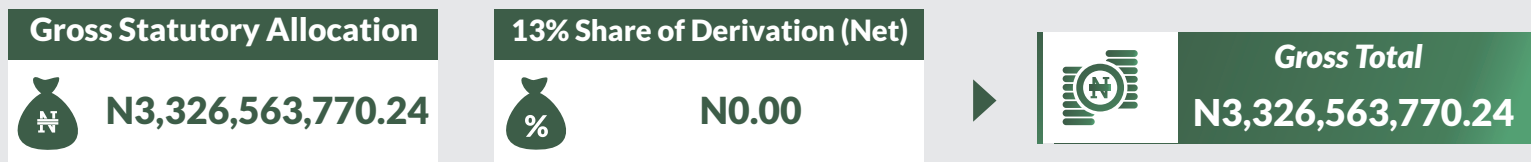
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2018 Shared in April, 2018



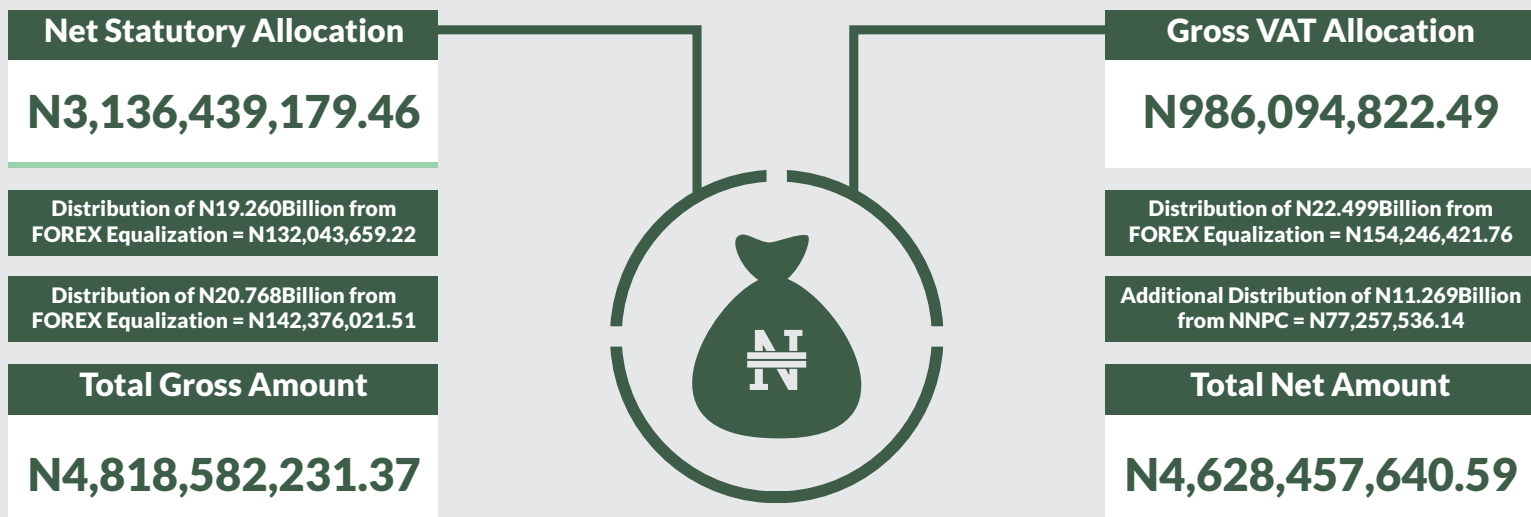
JIGAWA STATE

 **27**
No. of LGCs

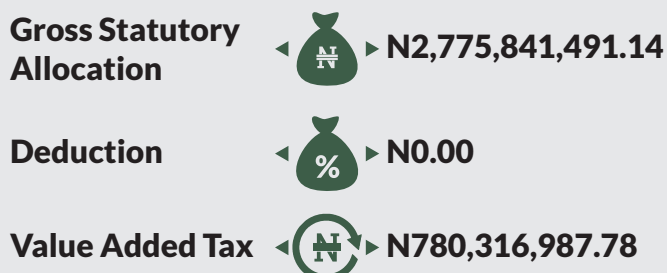
BENEFICIARIES



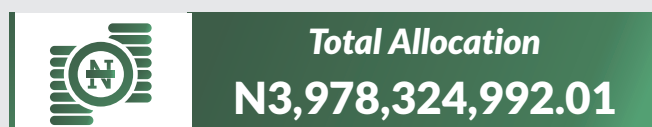
DEDUCTIONS



LGAs



Distribution of N19.260Billion from FOREX Equalization = N110,183,448.52
 Distribution of N22.499Billion from FOREX Equalization = N128,710,479.32
 Distribution of N20.768Billion from FOREX Equalization = N118,805,258.27
 Additional Distribution of N11.269Billion from NNPC = N64,467,326.98













Total Allocation

AUYO	▶		N134,714,889.40
BABURA	▶		N158,955,354.56
BIRNIN KUDU	▶		N195,964,022.44
BIRNIWA	▶		N147,191,351.38
GAGARAWA	▶		N126,510,987.81
BUJI	▶		N125,584,585.48
DUTSE	▶		N175,135,563.63
GARKI	▶		N146,794,883.86
GUMEL	▶		N129,385,413.43
GURI	▶		N135,714,303.04
GWARAM	▶		N188,067,201.63
GWIWA	▶		N139,409,881.94
HADEJIA	▶		N120,706,641.80
JAHUN	▶		N163,778,244.45
KAFIN HAUSA	▶		N182,621,281.03
KAUGAMA	▶		N134,708,391.17
KAZAURE	▶		N143,002,933.92
KIRI-KASAMMA	▶		N149,716,232.14



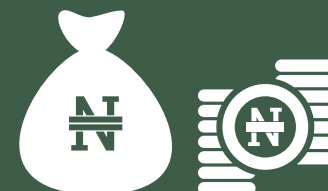
Total Allocation

KIYAWA	▶		N152,538,268.19
MAIGATARI	▶		N154,011,141.42
MALAM MADORI	▶		N145,071,990.58
MIGA	▶		N133,473,193.75
RINGIM	▶		N161,514,530.28
RONI	▶		N120,572,115.25
SULE TAKARKAR	▶		N148,435,757.68
TAURA	▶		N137,507,138.67
YANKWASHI 131,772,701.57	▶		N127,238,693.08

Federation Account Allocation Committee (FAAC)

April 2018 Disbursement

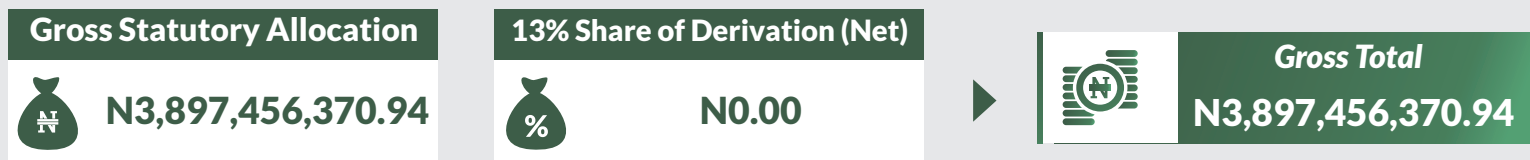
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2018 Shared in April, 2018



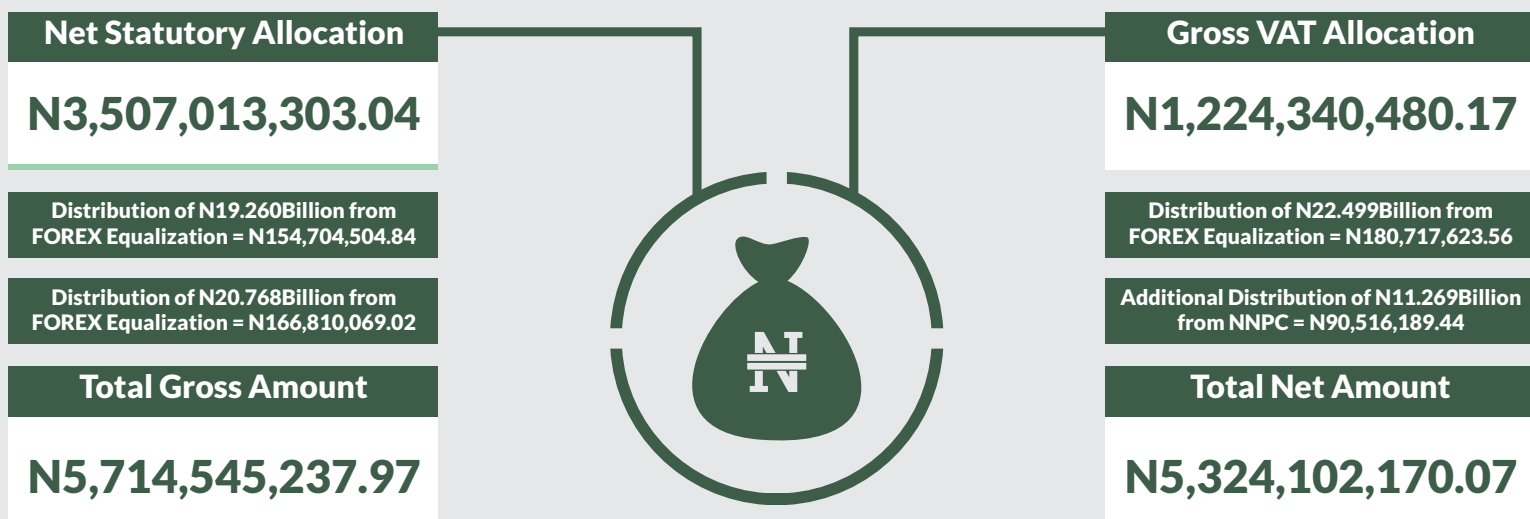
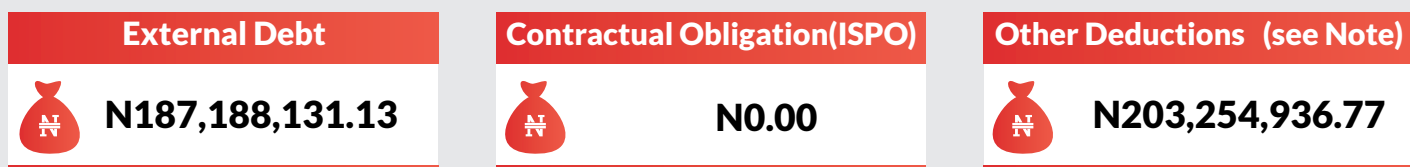
KADUNA STATE

 **23**
No. of LGCs

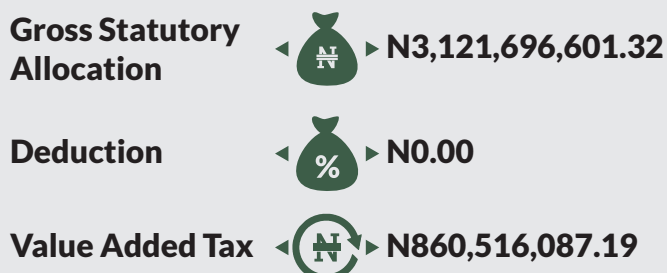
BENEFICIARIES



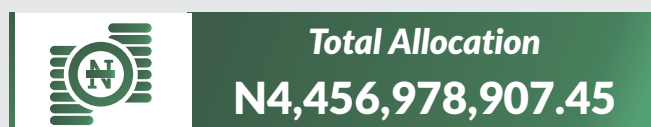
DEDUCTIONS



LGAs



Distribution of N19.260Billion from FOREX Equalization = N123,911,721.13
 Distribution of N22.499Billion from FOREX Equalization = N144,747,121.60
 Distribution of N20.768Billion from FOREX Equalization = N133,607,762.59
 Additional Distribution of N11.269Billion from NNPC = N72,499,613.61





Total Allocation

BIRNIN GWARI	▶		N228,213,326.22
CHIKUN	▶		N238,420,503.76
GIWA	▶		N199,916,859.30
GWAGWADA	▶		N152,271,108.37
IGABI	▶		N251,418,340.31
IKARA	▶		N169,846,277.54
JABA	▶		N150,032,264.97
JEMAA	▶		N197,077,829.96
KACHIA	▶		N211,369,640.43
KADUNA NORTH	▶		N208,521,528.72
KADUNA SOUTH	▶		N222,409,096.51
KAGARKO	▶		N188,685,550.64
KAURA	▶		N167,180,035.68
KAURU	▶		N167,935,341.47
KUBAU	▶		N196,148,978.52
KUDAN	▶		N152,158,749.84
LERE	▶		N211,599,454.42
MAKARFI	▶		N144,758,414.99



Total Allocation

SABON GARI	▶		N189,793,270.44
SANGA	▶		N157,107,721.16
SOBA	▶		N200,550,047.84
ZANGON KATAF	▶		N221,111,459.84
ZARIA	▶		N230,453,106.51

Federation Account Allocation Committee (FAAC)

April 2018 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2018 Shared in April, 2018




KANO STATE

 **44**
No. of LGCs


BENEFICIARIES

Gross Statutory Allocation
 **N4,718,304,840.37**


13% Share of Derivation (Net)
 **N0.00**

Gross Total
 **N4,718,304,840.37**

DEDUCTIONS

External Debt
 **N55,426,336.83**

Contractual Obligation (ISPO)
 **N0.00**

Other Deductions (see Note)
 **N482,958,816.28**

Net Statutory Allocation
N4,179,919,687.26

Distribution of N19.260Billion from FOREX Equalization = N187,287,026.34

Distribution of N20.768Billion from FOREX Equalization = N201,942,159.49

Total Gross Amount
N6,964,514,045.13



Gross VAT Allocation
N1,528,621,291.87

Distribution of N22.499Billion from FOREX Equalization = N218,778,802.59

Additional Distribution of N11.269Billion from NNPC = N109,579,924.47

Total Net Amount
N6,426,128,892.02

LGAs

Gross Statutory Allocation  **N4,970,008,536.59**

Deduction  **N0.00**

Value Added Tax  **N1,450,722,882.22**

Distribution of N19.260Billion from FOREX Equalization = N197,278,079.99

Distribution of N22.499Billion from FOREX Equalization = N230,449,823.25

Distribution of N20.768Billion from FOREX Equalization = N212,715,009.00

Additional Distribution of N11.269Billion from NNPC = N115,425,598.49

Total Allocation
 **N7,176,599,929.53**



Total Allocation

AJINGI



N148,902,993.53

ALBASU



N152,738,426.86

BAGWAI



N140,406,541.01

BEBEJI



N151,349,494.93

BICHI



N182,080,280.50

BUNKURE



N146,147,541.56

DALA



N232,160,261.11

DANBATTA



N159,922,789.94

DAWAKIN KUDU



N170,513,244.92

DAWAKIN TOFA



N172,826,790.77

DOGUWA



N156,922,274.42

FAGGE



N157,199,992.95

GABASAWA



N163,548,761.66

GARKO



N146,505,876.51

GARUN MALLAM



N143,124,418.12

GAYA



N157,587,352.69

GEZAWA



N180,264,550.29

GWALE



N214,040,456.46



Total Allocation

GWARZO



N149,529,793.54

KABO



N143,401,011.52

KANO MUNICIPAL



N208,266,138.12

KARAYE



N139,197,400.89

KIBIYA



N139,933,520.67

KIRU



N180,021,800.21

KUMBOTSO



N185,037,165.15

KUNCHI



N139,592,256.55

KURA



N139,285,656.77

MADOBI



N138,904,763.15

MAKODA



N164,545,698.00

MINJIBIR



N165,052,025.98

NASSARAWA



N284,390,403.48

RANO



N143,237,910.33

RIMINGADO



N139,606,598.68

ROGO



N169,315,755.78

SHANONO



N140,369,065.29

SUMAILA



N176,880,853.54

*Total Allocation*

TAKAI ▶

**N156,574,469.60**

TARAUNI ▶

**N162,648,367.44**

TOFA ▶

**N127,711,796.73**

TSANYAWA ▶

**N141,753,405.00**

TUDUN WADA ▶

**N172,348,478.17**

UNGOGO ▶

**N204,051,709.07**

WARAWA ▶

**N133,374,798.19**

WUDIL ▶

**N155,327,039.46**

Federation Account Allocation Committee (FAAC)

April 2018 Disbursement




Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2018 Shared in April, 2018






KATSINA STATE


 **34**
No. of LGCs

BENEFICIARIES




Gross Statutory Allocation	13% Share of Derivation (Net)		Gross Total
 N3,656,551,968.55	 N0.00		

DEDUCTIONS


External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
 N106,524,126.01	 N0.00	 N632,384,427.05

Net Statutory Allocation		Gross VAT Allocation
N2,917,643,415.49		N1,103,195,104.31
<small>Distribution of N19.260Billion from FOREX Equalization = N145,142,115.23</small>		<small>Distribution of N22.499Billion from FOREX Equalization = N169,547,345.57</small>
<small>Distribution of N20.768Billion from FOREX Equalization = N156,499,426.34</small>		<small>Additional Distribution of N11.269Billion from NNPC = N84,921,322.83</small>
Total Gross Amount		Total Net Amount
N5,315,857,282.83		N4,576,948,729.77

LGAs

Gross Statutory Allocation	 N3,783,752,095.57
Deduction	 N0.00
Value Added Tax	 N989,806,277.58

Distribution of N19.260Billion from FOREX Equalization = N150,191,160.25
 Distribution of N22.499Billion from FOREX Equalization = N175,445,373.02
 Distribution of N20.768Billion from FOREX Equalization = N161,943,557.07
 Additional Distribution of N11.269Billion from NNPC = N87,875,472.84

 **Total Allocation**
N5,349,013,936.32



Total Allocation

BAKORI	▶		N153,897,545.05
BATAGARAWA	▶		N159,856,661.88
BATSARI	▶		N172,745,483.49
BAURE	▶		N163,231,522.36
BINDAWA	▶		N151,932,097.92
CHARANCHI	▶		N143,037,237.73
DAN-MUSA	▶		N141,974,610.90
DANDUME	▶		N152,127,232.80
DANJA	▶		N143,194,636.41
DAURA	▶		N172,881,492.94
DUTSI	▶		N142,277,681.04
DUTSINMA	▶		N158,130,368.74
FASKARI	▶		N171,305,665.09
FUNTUA	▶		N172,757,103.58
INGAWA	▶		N151,608,106.72
JIBIA	▶		N167,117,500.36
KAFUR	▶		N173,571,673.97
KAITA	▶		N166,369,281.90



Total Allocation

KANKARA	▶		N183,245,744.25
KANKIA	▶		N147,093,157.66
KATSINA	▶		N202,101,383.19
KURFI	▶		N141,372,040.59
KUSADA	▶		N133,888,242.67
MAIADUA	▶		N163,641,289.70
MALUMFASHI	▶		N161,893,347.98
MANI	▶		N154,744,670.79
MASHI	▶		N157,143,917.39
MATAZU	▶		N133,496,943.03
MUSAWA	▶		N158,066,248.78
RIMI	▶		N144,361,271.37
SABUWA	▶		N147,489,998.55
SAFANA	▶		N159,157,028.56
SANDAMU	▶		N152,372,699.19
ZANGO	▶		N150,930,049.75

Federation Account Allocation Committee (FAAC)

April 2018 Disbursement

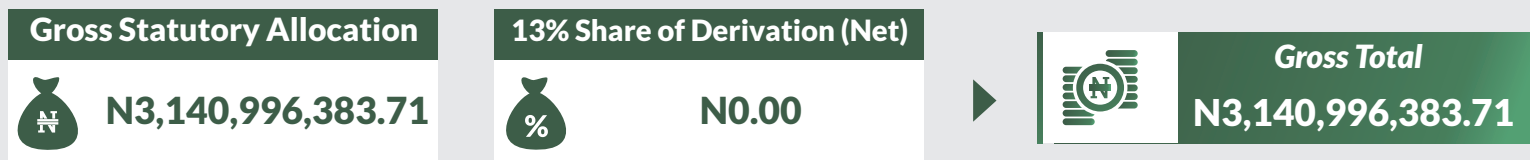
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2018 Shared in April, 2018



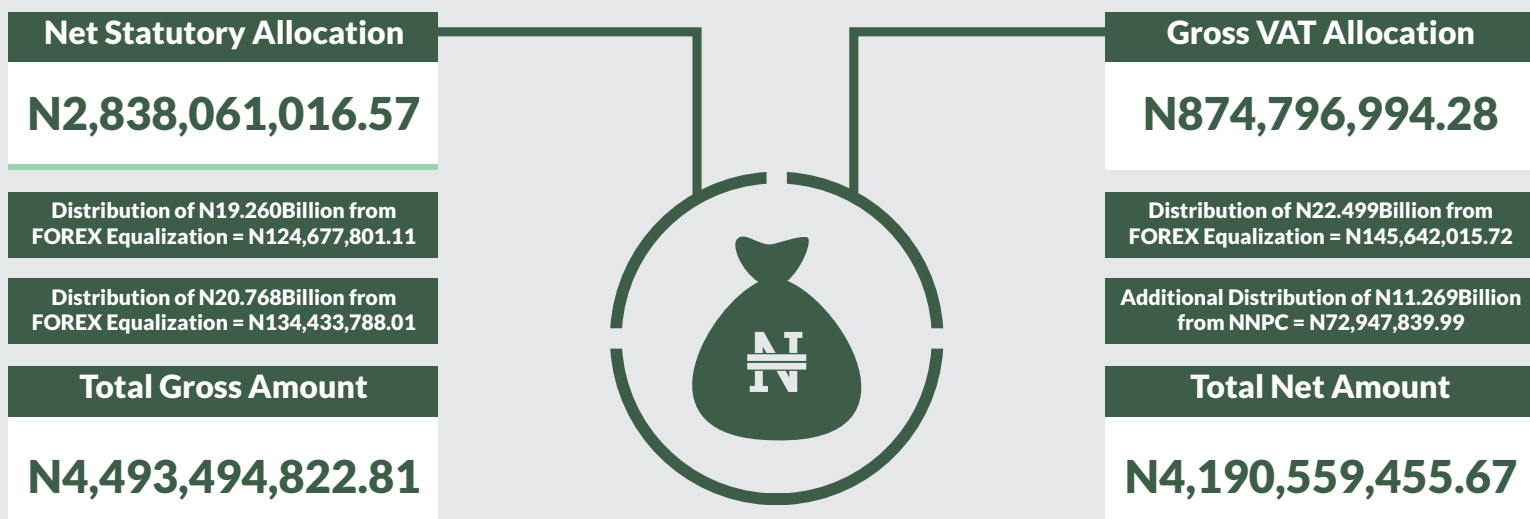
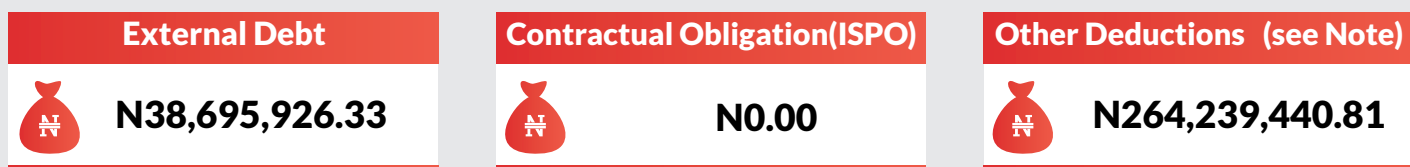
KEBBI STATE

 **21**
No. of LGCs

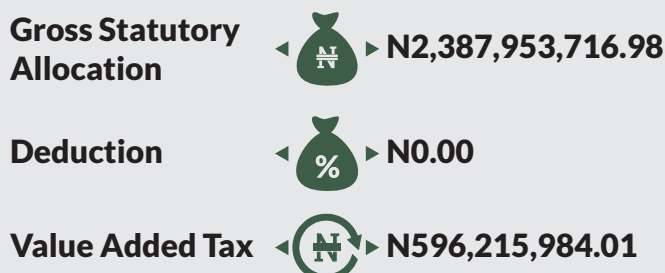
BENEFICIARIES



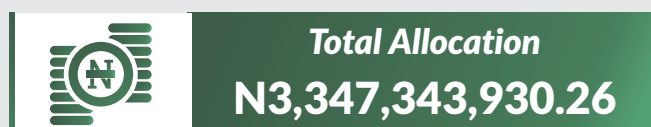
DEDUCTIONS



LGAs






Distribution of N19.260Billion from FOREX Equalization = N94,786,743.51
 Distribution of N22.499Billion from FOREX Equalization = N110,724,862.53
 Distribution of N20.768Billion from FOREX Equalization = N102,203,767.39
 Additional Distribution of N11.269Billion from NNPC = N55,458,855.84





Total Allocation

ALIERU	▶		N121,361,587.20
AREWA	▶		N190,789,199.97
ARGUNGU	▶		N166,151,467.64
AUGIE	▶		N137,855,733.08
BAGUDO	▶		N182,180,281.22
BIRNIN -KEBBI	▶		N217,261,568.29
BUNZA	▶		N150,399,273.50
DANDI KAMBA	▶		N159,505,187.74
DANKO /WASAGU	▶		N198,710,334.79
FAKAI	▶		N140,338,102.20
GWANDU	▶		N148,544,914.16
JEGA	▶		N163,518,423.42
KALGO	▶		N134,735,626.70
KOKO/BESSE	▶		N155,211,667.07
MAIYAMA	▶		N176,377,498.15
NGASKI	▶		N144,144,903.87
SAKABA	▶		N140,337,729.40
SHANGA	▶		N146,952,692.81



Total Allocation

SURU	▶		N173,568,624.71
YAURI	▶		N136,853,241.30
ZURU	▶		N162,545,873.05

Federation Account Allocation Committee (FAAC)

April 2018 Disbursement

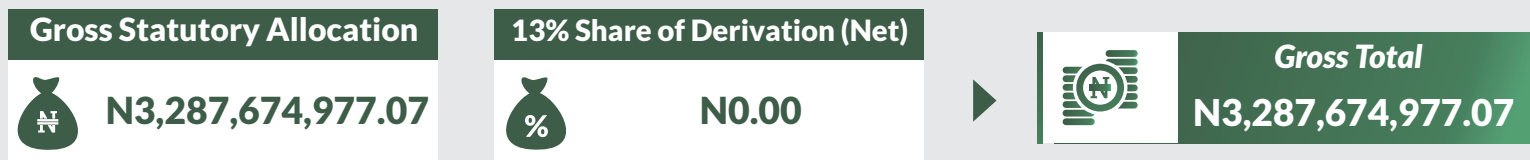
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2018 Shared in April, 2018



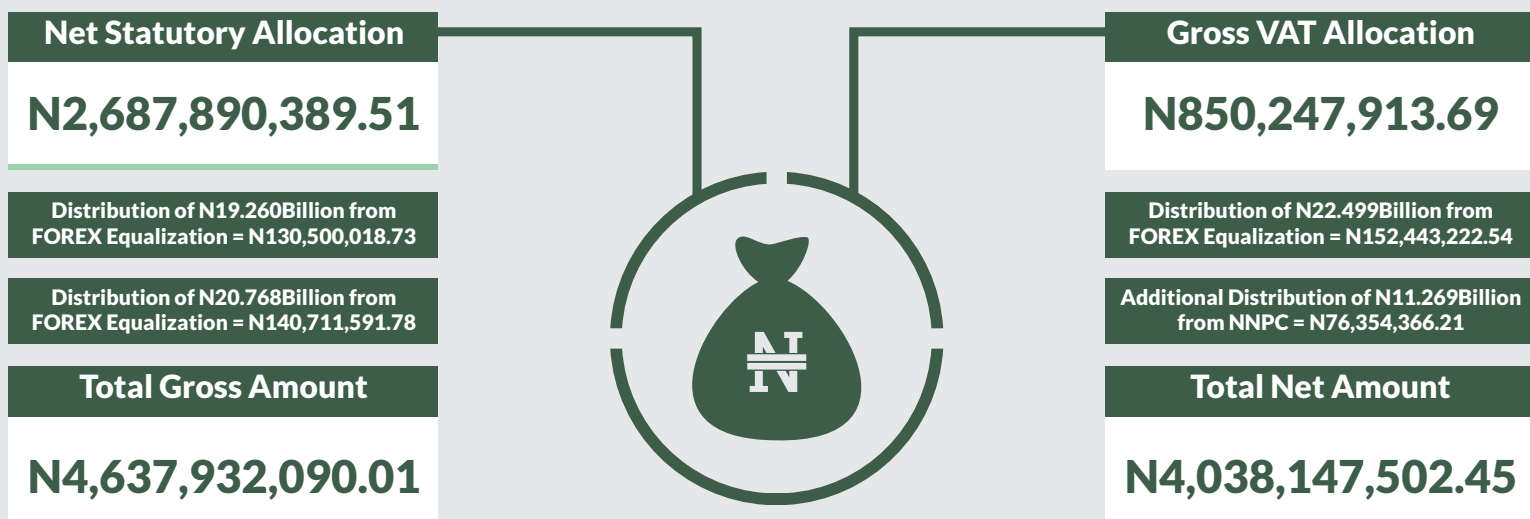
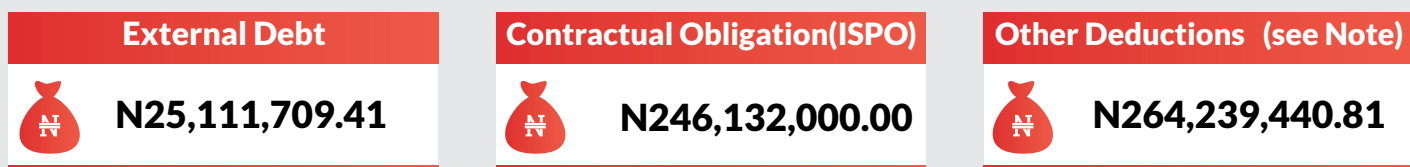
KOGI STATE

 **21**
No. of LGCs

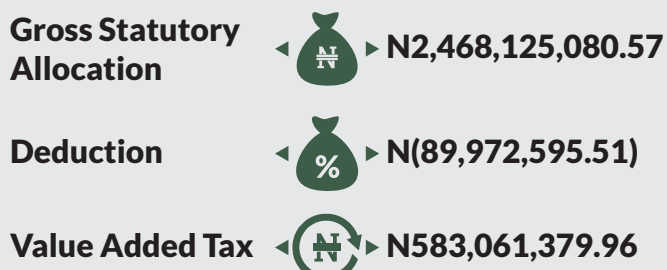
BENEFICIARIES



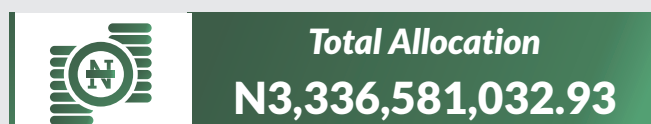
DEDUCTIONS



LGAs



Distribution of N19.260Billion from FOREX Equalization = N97,969,042.40
 Distribution of N22.499Billion from FOREX Equalization = N114,442,255.86
 Distribution of N20.768Billion from FOREX Equalization = N105,635,079.87
 Additional Distribution of N11.269Billion from NNPC = N57,320,789.79





Total Allocation

ADAVI



N168,824,818.26

AJAOKUTA



N147,504,807.71

ANKPA



N189,280,930.89

BASSA



N148,478,861.16

DEKINA



N202,001,427.68

IBAJI



N155,711,729.46

IDAH



N131,250,876.25

IGALAMELA



N154,667,270.27

IJUMU



N150,433,252.90

KABBA/BUNU



N159,361,250.42

KOGI



N141,236,857.78

KOTON KARFE



N179,275,243.07

MOPA-MURO



N118,001,221.40

OFU



N172,894,322.77

OGORI/MAGONGO



N114,780,189.81

OKEHI



N168,669,346.68

OKENE



N211,648,514.95

OLAMABORO



N158,387,813.75

*Total Allocation***OMALA****N148,110,600.28****YAGBA EAST****N159,770,336.42****YAGBA WEST****N156,291,361.05**

Federation Account Allocation Committee (FAAC)

April 2018 Disbursement




Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2018 Shared in April, 2018





KWARA STATE

 **16**
No. of LGCs

BENEFICIARIES




Gross Statutory Allocation  N2,647,881,019.63	13% Share of Derivation (Net)  N0.00	Gross Total  N2,647,881,019.63
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DEDUCTIONS


External Debt  N38,446,982.48	Contractual Obligation (ISPO)  N0.00	Other Deductions (see Note)  N385,998,701.71
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Net Statutory Allocation N2,223,435,335.44	Gross VAT Allocation N794,311,758.63
Distribution of N19.260Billion from FOREX Equalization = N105,104,222.61	Distribution of N22.499Billion from FOREX Equalization = N122,777,196.15
Distribution of N20.768Billion from FOREX Equalization = N113,328,585.01	Additional Distribution of N11.269Billion from NNPC = N61,495,518.40
Total Gross Amount N3,844,898,300.43	Total Net Amount N3,420,452,616.24

LGAs

Gross Statutory Allocation	 N1,746,457,018.06
Deduction	 N0.00
Value Added Tax	 N450,296,350.94

Distribution of N19.260Billion from FOREX Equalization = N69,323,359.26
 Distribution of N22.499Billion from FOREX Equalization = N80,979,883.26
 Distribution of N20.768Billion from FOREX Equalization = N74,747,883.75
 Additional Distribution of N11.269Billion from NNPC = N40,560,462.84

 **Total Allocation**
N2,462,364,958.11



Total Allocation

ASA	▶		N142,365,816.49
BARUTEN	▶		N221,824,956.33
EDU	▶		N176,969,091.90
EKITI	▶		N111,193,103.27
IFELODUN	▶		N185,492,321.25
ILORIN EAST	▶		N163,768,367.20
ILORIN SOUTH	▶		N165,457,639.41
ILORIN WEST	▶		N198,814,944.33
IREPODUN	▶		N142,120,030.24
KAI AMA	▶		N178,230,783.77
MORO	▶		N145,895,340.10
OFFA	▶		N131,316,765.40
OKE-ERO	▶		N111,962,233.85
OSIN	▶		N111,711,375.64
OYUN	▶		N126,400,732.15
PATEGI	▶		N148,841,456.78

Federation Account Allocation Committee (FAAC)

April 2018 Disbursement

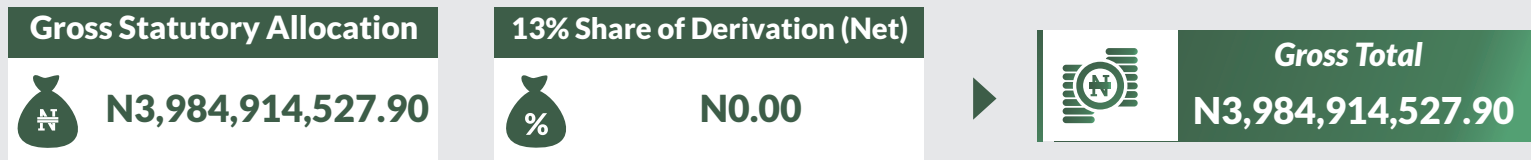
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2018 Shared in April, 2018



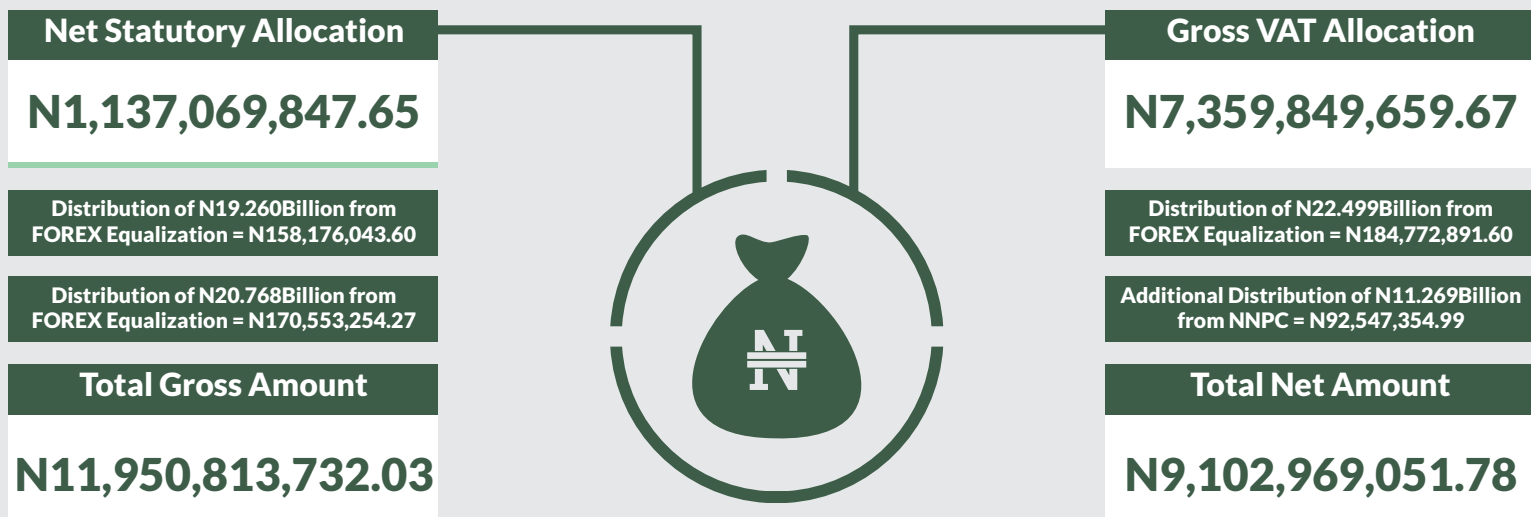
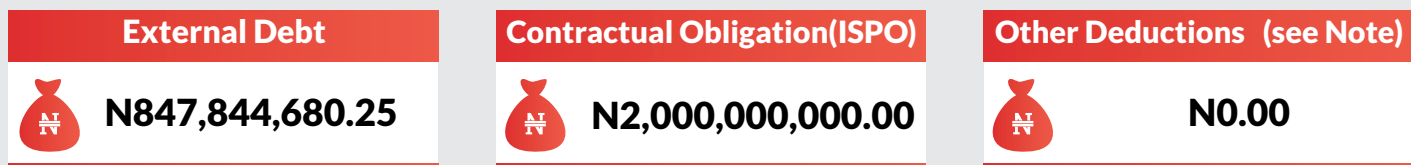
LAGOS STATE

 **20**
No. of LGCs

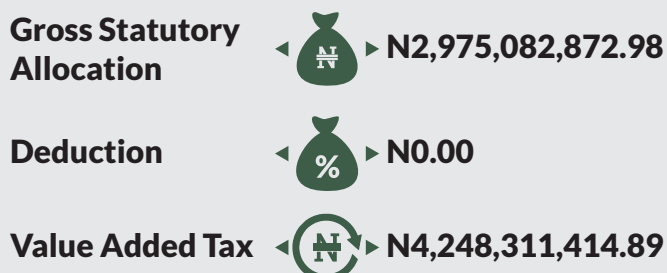
BENEFICIARIES



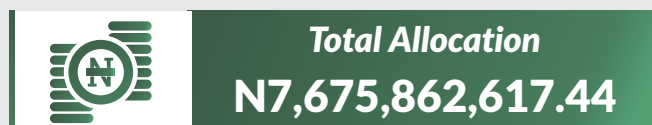
DEDUCTIONS



LGAs



Distribution of N19.260Billion from FOREX Equalization = N118,092,078.25
 Distribution of N22.499Billion from FOREX Equalization = N137,948,922.46
 Distribution of N20.768Billion from FOREX Equalization = N127,332,735.03
 Additional Distribution of N11.269Billion from NNPC = N69,094,593.83





Total Allocation

AGEGE



N385,385,360.29

AJEROMI/IFELODUN



N448,097,791.83

ALIMOSHO



N619,657,649.18

AMOWO-ODOFIN



N344,112,723.86

APAPA



N315,791,427.75

BADAGRY



N331,075,301.13

EPE



N316,731,886.10

ETI-OSA



N348,023,806.35

IBEJU-LEKKI



N289,438,684.04

IFAKO/IJAYE



N376,618,028.58

IKEJA



N347,261,675.47

IKORODU



N414,336,064.57

KOSOFE



N438,283,196.59

LAGOS ISLAND



N312,495,783.50

LAGOS MAINLAND



N342,710,264.88

MUSHIN



N430,464,325.89

OJO



N422,212,713.04

OSHODI/ISOLO



N427,861,424.27



Total Allocation

SOMOLU



N368,185,563.09

SURULERE



N397,118,947.05

Federation Account Allocation Committee (FAAC)

April 2018 Disbursement

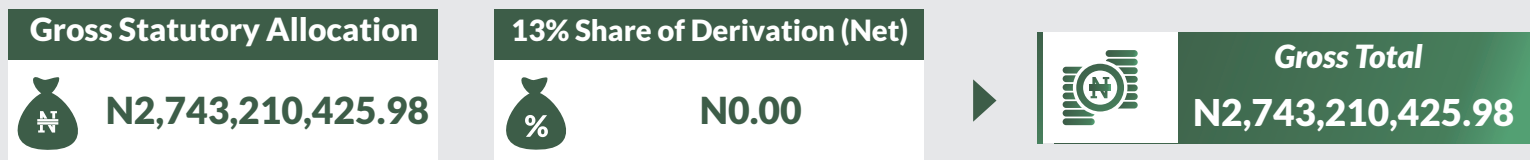
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2018 Shared in April, 2018



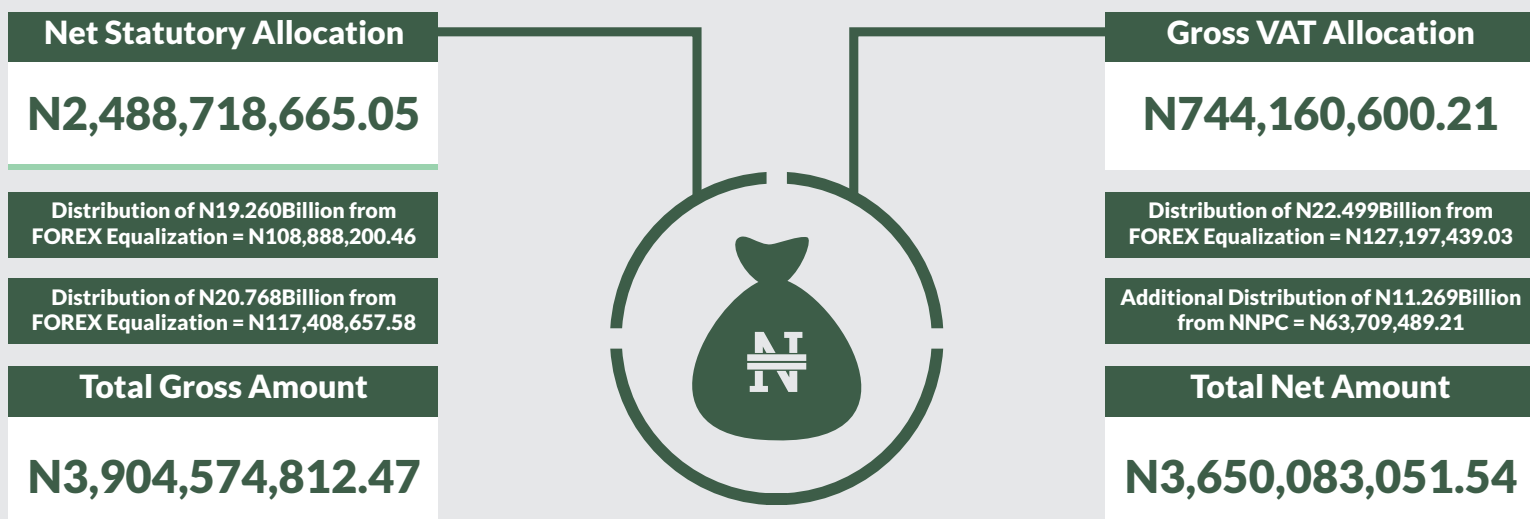
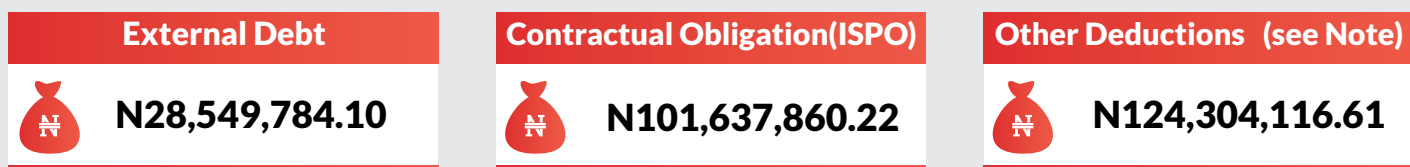
NASARAWA STATE

 **13**
No. of LGCs

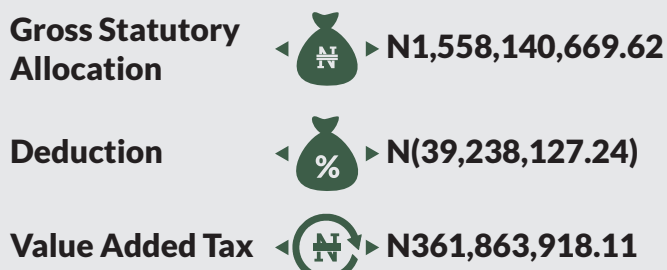
BENEFICIARIES



DEDUCTIONS



LGAs




Distribution of N19.260Billion from FOREX Equalization = N61,848,384.64
 Distribution of N22.499Billion from FOREX Equalization = N72,248,013.11
 Distribution of N20.768Billion from FOREX Equalization = N66,687,995.43
 Additional Distribution of N11.269Billion from NNPC = N36,186,923.63





Total Allocation

AKWANGA	▶		N141,764,856.62
AWE	▶		N156,815,908.81
DOMA	▶		N161,645,911.93
KARU	▶		N190,267,106.00
KEANA	▶		N136,418,575.50
KEFFI	▶		N130,337,727.02
KOKONA	▶		N146,849,112.32
LAFIA	▶		N230,229,390.96
NASARAWA	▶		N207,517,790.57
NASARAWA EGGON	▶		N162,785,623.21
OBI	▶		N156,879,245.46
TOTO	▶		N163,306,736.56
WAMBA	▶		N132,919,792.31

Federation Account Allocation Committee (FAAC)

April 2018 Disbursement

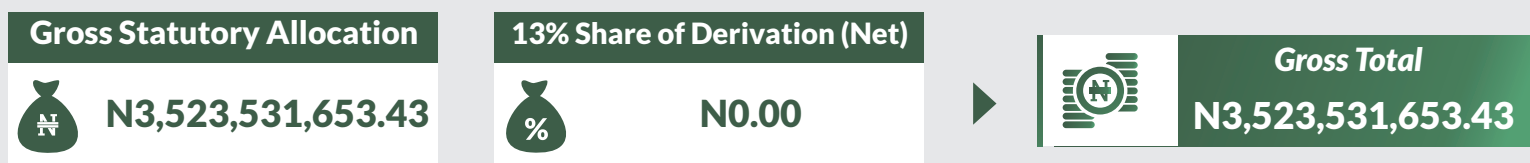
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2018 Shared in April, 2018



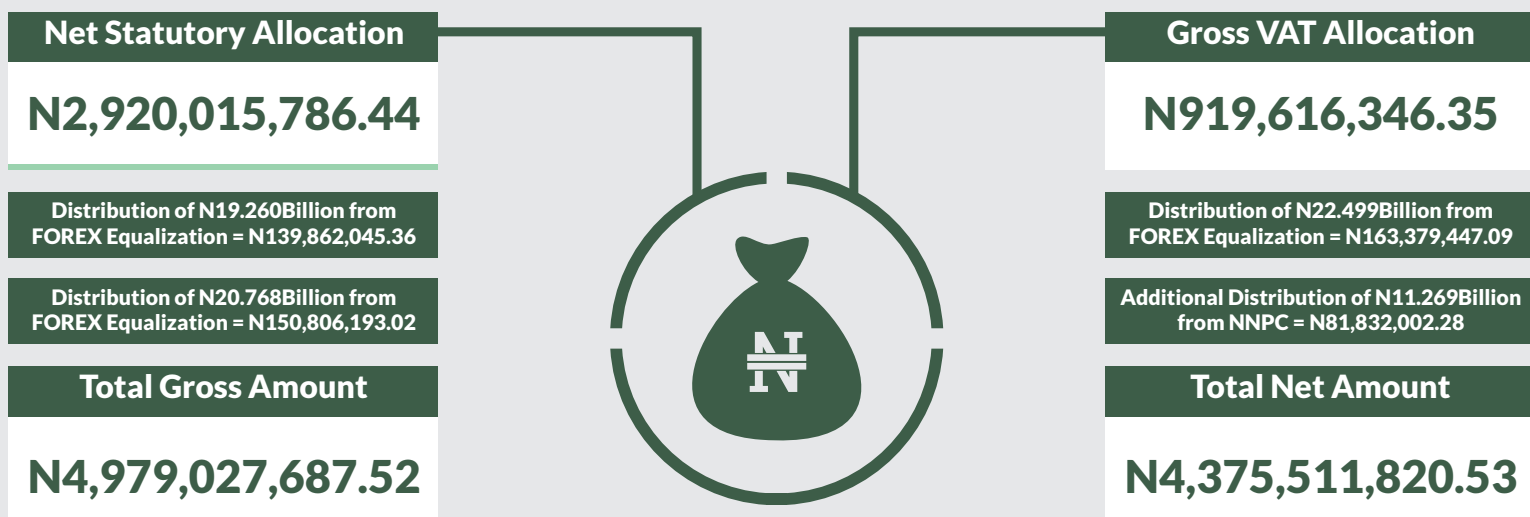
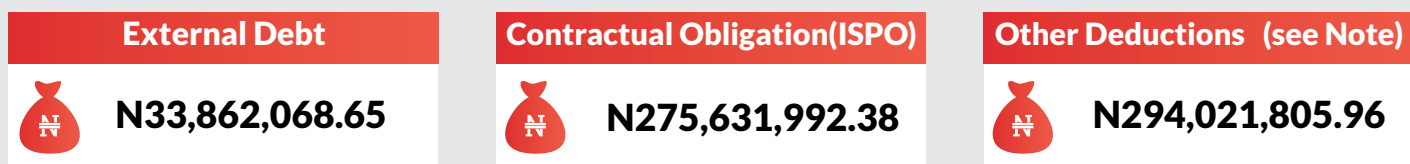
NIGER STATE

 **25**
No. of LGCs

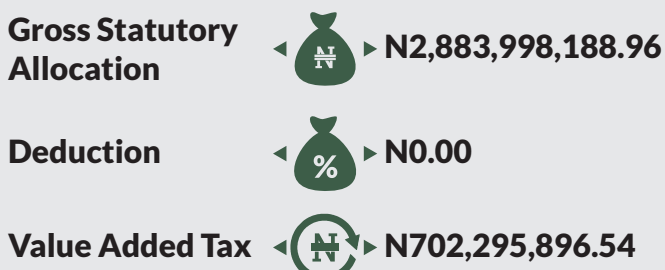
BENEFICIARIES



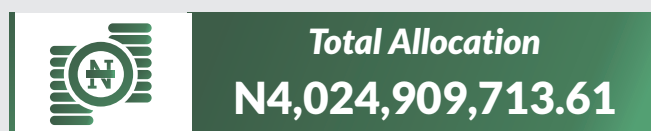
DEDUCTIONS



LGAs



Distribution of N19.260Billion from FOREX Equalization = N114,476,589.17
 Distribution of N22.499Billion from FOREX Equalization = N133,725,499.26
 Distribution of N20.768Billion from FOREX Equalization = N123,434,335.41
 Additional Distribution of N11.269Billion from NNPC = N66,979,204.27












Total Allocation

AGAIE	▶		N150,113,633.43
AGWARA	▶		N128,091,424.34
BIDA	▶		N151,374,714.44
BORGU	▶		N226,659,024.28
BOSSO	▶		N146,136,026.22
EDATI	▶		N153,232,840.55
GBAKO	▶		N144,650,856.25
GURARA	▶		N129,849,173.24
KATCHA	▶		N140,094,021.93
KONTAGORA	▶		N153,450,746.39
LAPAI	▶		N148,012,727.50
LAVUN	▶		N174,121,421.27
MAGAMA	▶		N175,900,438.15
MARIGA	▶		N192,673,842.17
MASHEGU	▶		N222,778,951.42
MINNA	▶		N151,834,159.81
MOKWA	▶		N197,734,776.95
MUYA	▶		N135,866,257.44



Total Allocation

PAIKORO	▶		N155,903,260.18
RAFI	▶		N176,944,447.43
RIJAU	▶		N167,853,299.43
SHIRORO	▶		N196,690,614.25
SULEJA	▶		N151,510,968.53
TAFA	▶		N121,173,899.90
WUSHISHI	▶		N132,258,188.12

Federation Account Allocation Committee (FAAC)

April 2018 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2018 Shared in April, 2018





OGUN STATE

 **20**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N2,763,584,254.66**


13% Share of Derivation (Net)
 **N0.00**

Gross Total
 **N2,763,584,254.66**

DEDUCTIONS

External Debt
 **N69,935,871.30**

Contractual Obligation (ISPO)
 **N275,631,992.38**

Other Deductions (see Note)
 **N1,133,331,119.97**

Net Statutory Allocation
N1,560,317,263.39

Distribution of N19.260Billion from FOREX Equalization = N109,696,913.32

Distribution of N20.768Billion from FOREX Equalization = N118,280,651.89

Total Gross Amount
N4,147,867,880.18



Gross VAT Allocation
N963,981,266.00


Distribution of N22.499Billion from FOREX Equalization = N128,142,134.63

Additional Distribution of N11.269Billion from NNPC = N64,182,659.69

Total Net Amount
N2,944,600,888.91

LGAs

Gross Statutory Allocation  **N2,057,433,880.52**

Deduction  **N(115,776,950.40)**


Value Added Tax  **N633,433,561.70**

Distribution of N19.260Billion from FOREX Equalization = N81,667,184.81

Distribution of N22.499Billion from FOREX Equalization = N95,399,287.67

Distribution of N20.768Billion from FOREX Equalization = N88,057,608.59

Additional Distribution of N11.269Billion from NNPC = N47,782,722.16

Total Allocation
 **N2,887,997,295.04**



Total Allocation

ABEOKUTA NORTH	▶		N148,889,941.99
ABEOKUTA SOUTH	▶		N155,790,183.10
ADO-ODO/OTA	▶		N240,140,520.38
EGBADO NORTH	▶		N153,001,941.08
EGBADO SOUTH	▶		N138,993,475.01
EWEKORO	▶		N104,817,036.79
REMO NORTH	▶		N102,861,015.76
IFO	▶		N236,253,751.59
IJEBU EAST	▶		N134,346,096.37
IJEBU NORTH	▶		N173,039,103.32
IJEBU ODE	▶		N132,908,609.57
IKENNE	▶		N120,260,007.70
IJEBU NORTH EAST	▶		N107,507,346.92
IMEKO-AFON	▶		N121,670,754.18
IPOKIA	▶		N130,621,961.60
OBAFEMI/OWODE	▶		N158,067,298.94
ODEDAAH	▶		N130,062,711.40
ODOGBOLU	▶		N123,445,001.76



Total Allocation

OGUN WATERSIDE	▶		N115,106,058.14
SHAGAMU	▶		N160,214,479.44

Federation Account Allocation Committee (FAAC)

April 2018 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2018 Shared in April, 2018





ONDO STATE

 **18**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N2,769,059,224.57**


13% Share of Derivation (Net)
 **N1,273,412,234.65**

Gross Total
 **N4,042,471,459.22**

DEDUCTIONS

External Debt
 **N53,057,456.93**

Contractual Obligation (ISPO)
 **N307,710,850.70**

Other Deductions (see Note)
 **N236,499,022.9**

Net Statutory Allocation
N3,445,204,128.64

Distribution of N19.260Billion from FOREX Equalization = N200,966,410.85

Distribution of N20.768Billion from FOREX Equalization = N206,997,095.84

Total Gross Amount
N5,658,456,482.56



Gross VAT Allocation
N873,547,680.81

Distribution of N22.499Billion from FOREX Equalization = N226,799,588.12

Additional Distribution of N11.269Billion from NNPC = N107,674,247.71

Total Net Amount
N5,061,189,151.98

LGAs

Gross Statutory Allocation  **N1,964,979,497.72**

Deduction  **N(47,177,126.82)**


Value Added Tax  **N543,443,549.67**

Distribution of N19.260Billion from FOREX Equalization = N77,997,327.30

Distribution of N22.499Billion from FOREX Equalization = N91,112,354.15

Distribution of N20.768Billion from FOREX Equalization = N84,100,586.24

Additional Distribution of N11.269Billion from NNPC = N45,635,522.13

Total Allocation
 **N2,760,091,710.39**



Total Allocation

AKOKO NORTH EAST	▶		N152,212,216.95
AKOKO NORTH WEST	▶		N161,789,953.71
AKOKO SOUTH WEST	▶		N165,138,260.83
AKOKO SOUTH EAST	▶		N121,339,244.86
AKURE NORTH	▶		N129,105,833.39
AKURE SOUTH	▶		N198,892,694.96
IDANRE	▶		N137,604,872.10
IFEDORE	▶		N141,309,961.14
OKITIPUPA	▶		N167,944,105.60
ILAJE	▶		N183,114,290.86
ESE-EDO	▶		N139,816,834.68
ILE-OLUJI-OKEIGBO	▶		N144,907,760.73
IRELE	▶		N134,866,096.34
ODIGBO	▶		N167,587,860.16
ONDO EAST	▶		N111,911,443.23
ONDO WEST	▶		N184,135,611.32
OSE	▶		N146,438,178.99
OWO	▶		N171,976,490.55

Federation Account Allocation Committee (FAAC)

April 2018 Disbursement

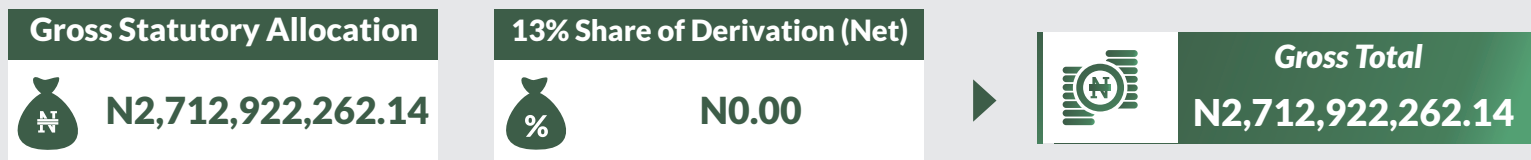
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2018 Shared in April, 2018



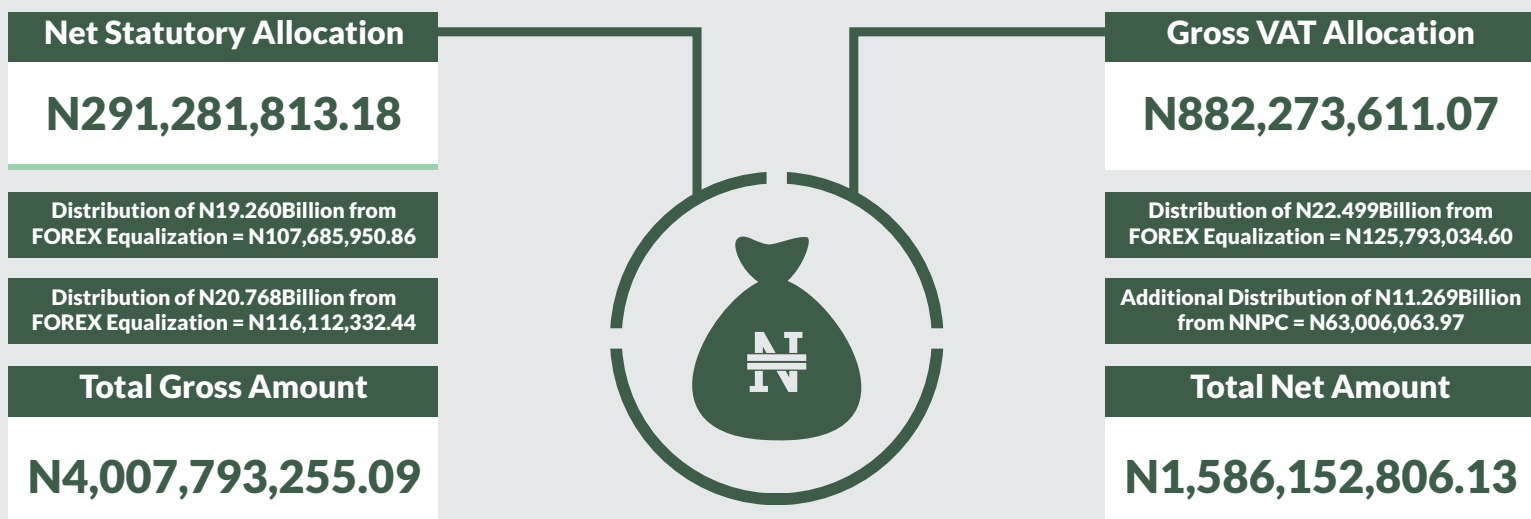
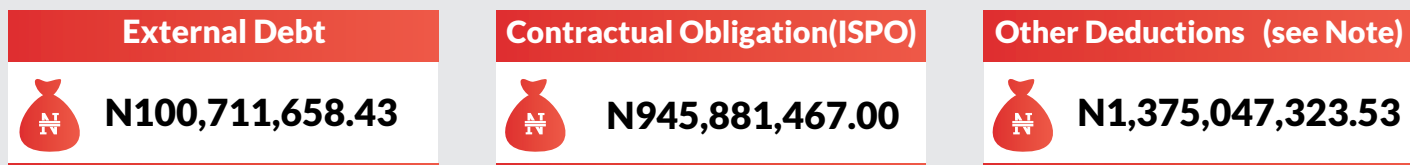
OSUN STATE

 **30**
No. of LGCs

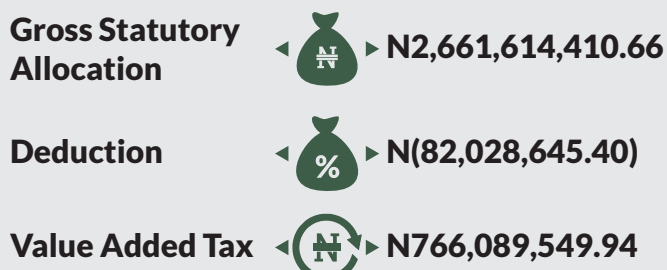
BENEFICIARIES



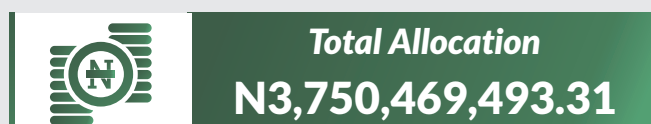
DEDUCTIONS



LGAs



Distribution of N19.260Billion from FOREX Equalization = N105,649,351.85
 Distribution of N22.499Billion from FOREX Equalization = N123,413,987.31
 Distribution of N20.768Billion from FOREX Equalization = N113,916,370.39
 Additional Distribution of N11.269Billion from NNPC = N61,814,468.54





Total Allocation

ATAKUMOSA EAST



N109,719,287.68

ATAKUMOSA WEST



N109,514,192.57

AIYEDADE



N136,432,118.66

AIYEDIRE



N119,008,889.42

BOLUWADURO



N113,414,401.36

BORIPE



N130,501,961.74

EDE NORTH



N109,969,887.49

EDE SOUTH



N112,930,794.24

EGBEDORE



N111,313,939.49

EJIGBO



N127,112,318.30

IFE CENTRAL



N135,269,591.51

IFE EAST



N153,545,433.65

IFE NORTH



N142,903,219.99

IFE SOUTH



N126,692,731.90

IFEDAYO



N98,791,614.71

IFELODUN



N125,660,123.10

ILA



N111,270,076.36

ILESHA EAST



N117,848,839.01

*Total Allocation*

ILESHA WEST ▶

**N123,367,005.44**

IREPODUN ▶

**N123,280,256.55**

IREWOLE ▶

**N132,941,871.52**

ISOKAN ▶

**N120,499,821.13**

IWO ▶

**N148,402,920.24**

OBOKUN ▶

**N123,240,765.61**

ODO-OTIN ▶

**N156,143,806.83**

OLA-OLUWA ▶

**N110,984,714.64**

OLORUNDA ▶

**N133,262,436.43**

ORIADE ▶

**N134,629,207.09**

OROLU ▶

**N118,849,036.77**

OSOGBO ▶

**N132,968,229.89**

Federation Account Allocation Committee (FAAC)

April 2018 Disbursement




Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2018 Shared in April, 2018






OYO STATE

 **33**
No. of LGCs

BENEFICIARIES




Gross Statutory Allocation  N3,336,361,347.24	13% Share of Derivation (Net)  N0.00	Gross Total  N3,336,361,347.24
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DEDUCTIONS

External Debt  N122,941,928.58	Contractual Obligation (ISPO)  N99,912,935.00	Other Deductions (see Note)  N399,777,987.95
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Net Statutory Allocation N2,713,728,495.71	Gross VAT Allocation N1,318,913,927.33
Distribution of N19.260Billion from FOREX Equalization = N132,432,561.41	Distribution of N22.499Billion from FOREX Equalization = N154,700,716.73
Distribution of N20.768Billion from FOREX Equalization = N142,795,355.13	Additional Distribution of N11.269Billion from NNPC = N77,485,079.2
Total Gross Amount N5,162,688,987.07	Total Net Amount N4,540,056,135.54

LGAs

Gross Statutory Allocation	 N3,357,418,908.36
Deduction	 N(83,688,581.46)
Value Added Tax	 N1,089,019,016.38

Distribution of N19.260Billion from FOREX Equalization = N133,268,414.14
 Distribution of N22.499Billion from FOREX Equalization = N155,677,115.70
 Distribution of N20.768Billion from FOREX Equalization = N143,696,613.00
 Additional Distribution of N11.269Billion from NNPC = N77,974,129.03

 **Total Allocation**
N4,873,365,615.16



Total Allocation

AFIJIO



N134,237,447.04

AKINYELE



N155,971,169.04

ATIBA



N152,981,786.90

ATISBO



N158,175,401.10

EGBEDA



N170,385,558.37

IBADAN NORTH



N175,607,266.56

IBADAN NORTH EAST



N188,545,768.31

IBADAN NORTH WEST



N138,665,317.60

IBADAN SOUTH EAST



N165,886,931.32

IBADAN SOUTH WEST



N172,969,051.04

IBARAPA CENTRAL



N124,590,515.41

IBARAPA NORTH



N128,684,716.69

IDO



N126,799,682.27

SAKI WEST



N186,016,029.55

IFELOJU



N128,986,986.44

IREPO



N134,263,046.87

ISEYIN



N175,044,743.48

ITESIWAJU



N148,461,254.03



Total Allocation

IWAJOWA



N137,038,282.45

OLORUNSOGO



N125,026,631.78

KAJOLA



N155,677,280.80

LAGELU



N143,387,901.37

OGBOMOSHO NORTH



N150,474,006.79

OGBOMOSHO SOUTH



N127,554,111.78

OGO-OLUWA



N116,812,184.30

OLUYOLE



N155,259,488.98

ONA-ARA



N170,009,735.14

ORELOPE



N129,010,728.98

ORI IRE



N152,555,542.05

OYO EAST



N131,759,255.03

OYO WEST



N132,960,263.79

SAKI EAST



N130,884,883.63

IFEDAPO



N148,682,646.26

Federation Account Allocation Committee (FAAC)

April 2018 Disbursement



Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2018 Shared in April, 2018






PLATEAU STATE

 **17**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation  N3,106,262,360.35	13% Share of Derivation (Net)  N0.00	Gross Total  N3,106,262,360.35
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DEDUCTIONS

External Debt  N20,264,710.65	Contractual Obligation (ISPO)  N609,914,612.08	Other Deductions (see Note)  N519,359,488.18
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Net Statutory Allocation N1,956,723,549.44	Gross VAT Allocation N870,896,189.53
<small>Distribution of N19.260Billion from FOREX Equalization = N123,299,078.84</small>	<small>Distribution of N22.499Billion from FOREX Equalization = N144,031,465.26</small>
<small>Distribution of N20.768Billion from FOREX Equalization = N132,947,181.29</small>	<small>Additional Distribution of N11.269Billion from NNPC = N72,141,162.21</small>
Total Gross Amount N4,449,577,437.48	Total Net Amount N3,300,038,626.57

LGAs

Gross Statutory Allocation  **N2,104,651,808.59**

Deduction  **N0.00**
















Value Added Tax  **N520,662,371.24**

Distribution of N19.260Billion from FOREX Equalization = N83,541,439.57
Distribution of N22.499Billion from FOREX Equalization = N97,588,693.00
Distribution of N20.768Billion from FOREX Equalization = N90,078,523.03
Additional Distribution of N11.269Billion from NNPC = N48,879,331.46

Total Allocation
N2,945,402,166.88



Total Allocation

BARKIN LADI	▶		N171,315,657.62
BASSA	▶		N173,252,111.30
BOKKOS	▶		N172,123,958.91
JOS EAST	▶		N132,329,974.13
JOS NORTH	▶		N232,813,904.68
JOS SOUTH	▶		N200,053,934.50
KANAM	▶		N171,751,070.71
KANKE	▶		N152,433,154.58
LANGTANG NORTH	▶		N156,820,507.47
LANGTANG SOUTH	▶		N148,126,653.79
MANGU	▶		N206,193,310.17
MIKANG	▶		N139,047,884.76
PANKSHIN	▶		N182,862,105.02
QUAN-PAN	▶		N182,958,418.05
RIYOM	▶		N147,196,339.82
SHENDAM	▶		N184,682,124.10
WASE	▶		N191,441,057.29

Federation Account Allocation Committee (FAAC)

April 2018 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2018 Shared in April, 2018




RIVERS STATE

 **23**
No. of LGCs


BENEFICIARIES

Gross Statutory Allocation
 **N3,208,034,003.97**


13% Share of Derivation (Net)
 **N9,219,509,487.95**

Gross Total
 **N12,427,543,491.91**

DEDUCTIONS

External Debt
 **N55,522,490.88**

Contractual Obligation (ISPO)
 **N0.00**

Other Deductions (see Note)
 **N1,267,549,523.03**

Net Statutory Allocation
N11,104,471,478.00

Distribution of N19.260Billion from FOREX Equalization = N573,182,446.56

Distribution of N20.768Billion from FOREX Equalization = N645,952,240.85

Total Gross Amount
N16,042,440,499.83



Gross VAT Allocation
N1,370,646,820.57

Distribution of N22.499Billion from FOREX Equalization = N675,773,992.81

Additional Distribution of N11.269Billion from NNPC = N349,341,507.14

Total Net Amount
N14,719,368,485.92

LGAs

Gross Statutory Allocation  **N2,608,832,592.11**

Deduction  **N0.00**


Value Added Tax  **N931,206,618.81**

Distribution of N19.260Billion from FOREX Equalization = N103,554,245.63

Distribution of N22.499Billion from FOREX Equalization = N120,966,594.99

Distribution of N20.768Billion from FOREX Equalization = N111,657,322.97

Additional Distribution of N11.269Billion from NNPC = N60,588,641.07

Total Allocation
 **N3,936,806,015.57**



Total Allocation

AHOADA	▶		N144,960,723.30
AHOADA WEST	▶		N176,884,785.24
AKUKUTORU	▶		N160,620,955.38
ANDONI	▶		N172,325,376.63
ASARITORU	▶		N163,351,516.61
BONNY	▶		N163,045,105.49
DEGEMA	▶		N175,437,275.25
ELEME	▶		N167,724,450.05
EMOHUA	▶		N162,417,339.63
ETCHE	▶		N186,581,292.77
GONAKA	▶		N169,513,673.47
IKWERRE	▶		N161,628,441.89
KHANA	▶		N191,004,220.71
OBIO/AKPOR	▶		N234,161,967.06
OBUA/ODUAL	▶		N188,670,367.87
OGBA/EGBEMA/NDONI	▶		N190,047,094.27
OGU/BOLO	▶		N131,728,844.41
OKRIKA	▶		N163,736,361.56



Total Allocation

OMUMMA



N130,798,363.14

OPOBO/NKORO



N141,872,570.56

OYIGBO



N143,608,714.38

PORT HARCOURT



N262,527,454.60

TAI



N154,159,121.28

Federation Account Allocation Committee (FAAC)

April 2018 Disbursement

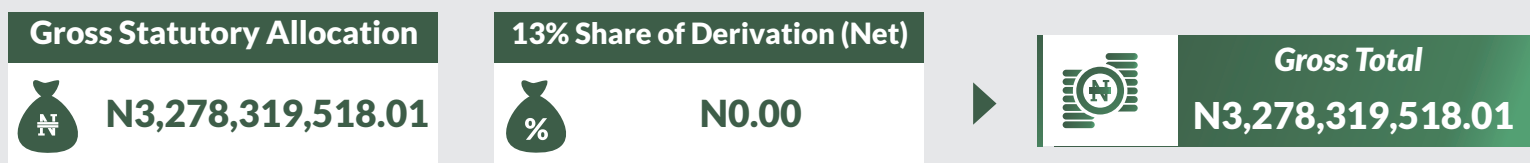
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2018 Shared in April, 2018



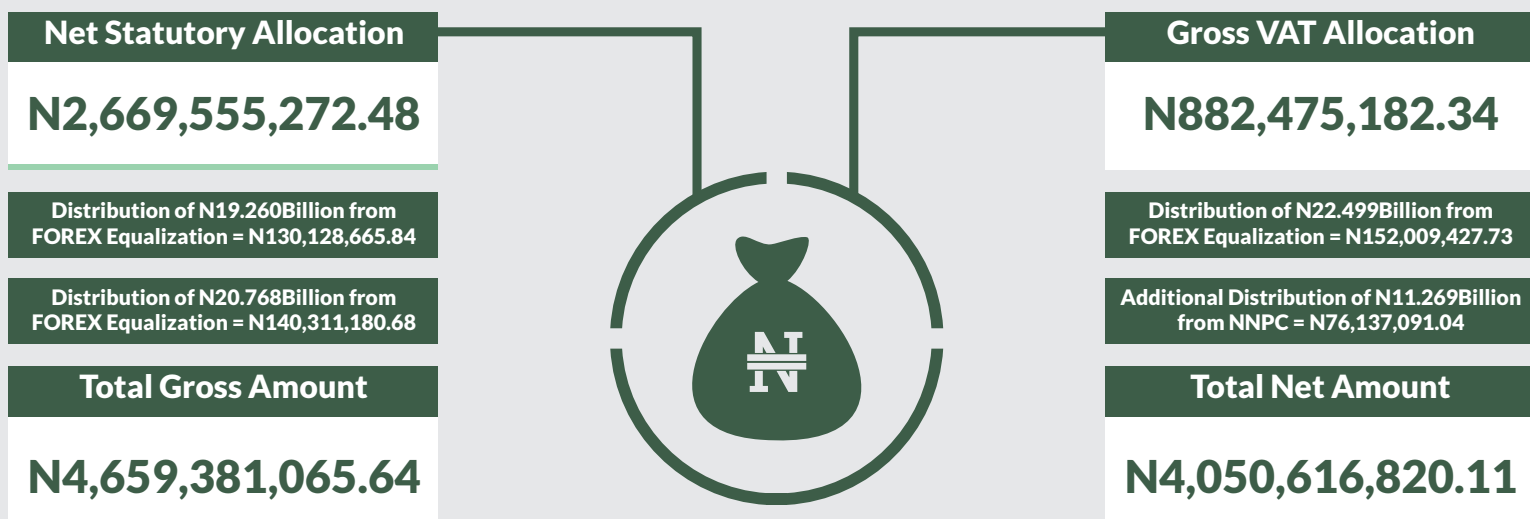
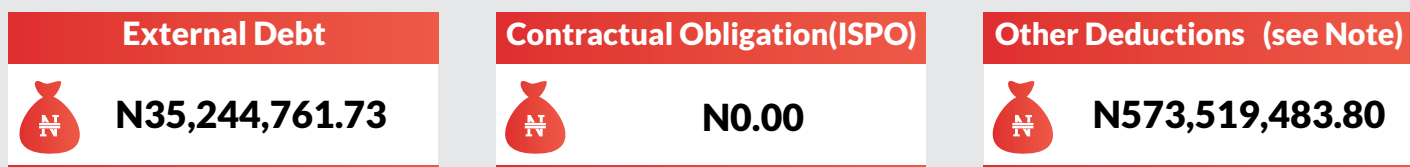
SOKOTO STATE

 **23**
No. of LGCs

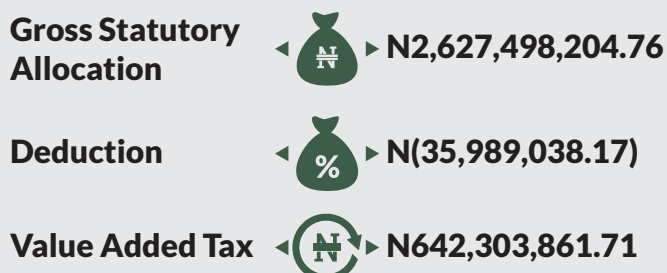
BENEFICIARIES



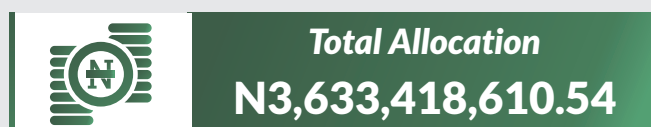
DEDUCTIONS



LGAs



Distribution of N19.260Billion from FOREX Equalization = N104,295,153.05
 Distribution of N22.499Billion from FOREX Equalization = N121,832,083.87
 Distribution of N20.768Billion from FOREX Equalization = N112,456,206.09
 Additional Distribution of N11.269Billion from NNPC = N61,022,139.22





Total Allocation

BINJI	▶		N135,583,707.22
BODINGA	▶		N155,399,642.90
DANGE-SHUNI	▶		N166,506,561.11
GADA	▶		N181,589,028.70
GORONYO	▶		N168,721,188.44
GUDU	▶		N150,248,457.94
GWADABAWA	▶		N176,602,923.78
ILLELA	▶		N150,314,090.76
ISA	▶		N166,483,737.09
KEBBE	▶		N151,494,067.52
KWARE	▶		N142,796,735.12
RABAH	▶		N166,220,366.44
SABON BIRNI	▶		N176,658,141.03
SHAGARI	▶		N158,980,947.97
SILAME	▶		N141,950,387.93
SOKOTO NORTH	▶		N162,929,631.21
SOKOTO SOUTH	▶		N159,575,103.99
TAMBUWAL	▶		N177,085,656.85



Total Allocation

TANGAZA	▶		N158,929,762.37
TURETA	▶		N144,004,733.52
WAMAKKO	▶		N154,510,909.97
WURNO	▶		N148,660,721.63
YABO	▶		N138,172,107.04

Federation Account Allocation Committee (FAAC)

April 2018 Disbursement

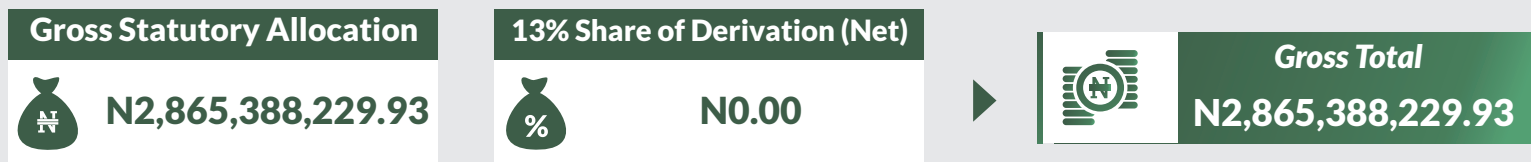
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2018 Shared in April, 2018



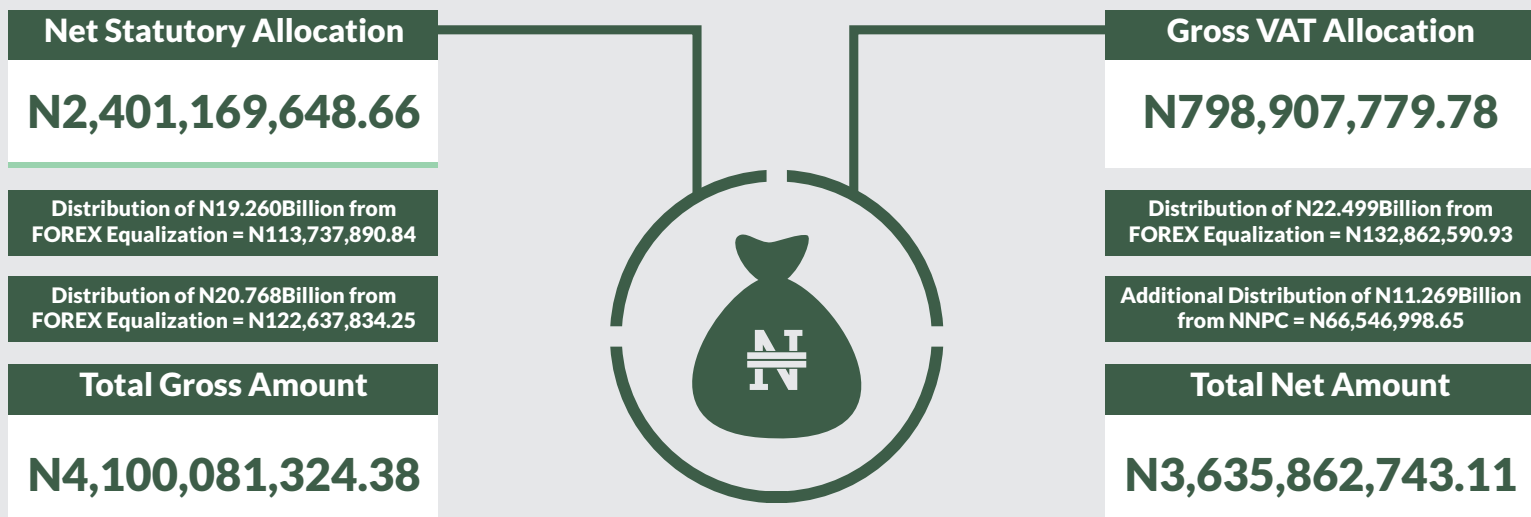
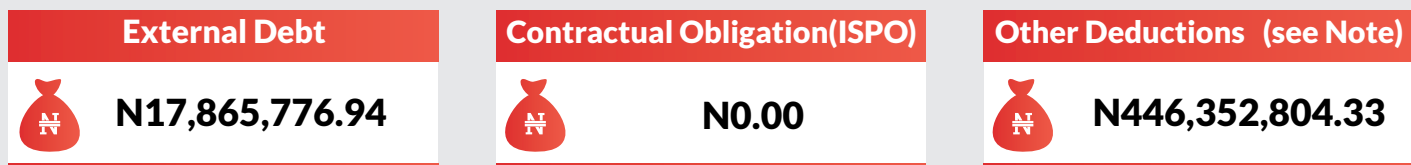
TARABA STATE

 **16**
No. of LGCs

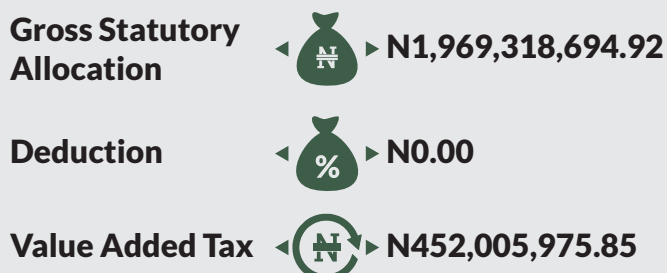
BENEFICIARIES



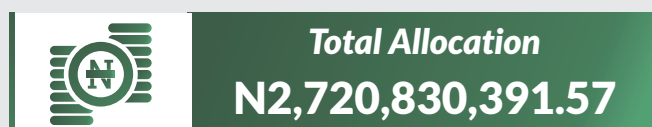
DEDUCTIONS



LGAs



Distribution of N19.260Billion from FOREX Equalization = N78,169,566.14
 Distribution of N22.499Billion from FOREX Equalization = N91,313,554.46
 Distribution of N20.768Billion from FOREX Equalization = N84,286,302.70
 Additional Distribution of N11.269Billion from NNPC = N45,736,297.50





Total Allocation

ARDO KOLA	▶		N138,538,132.36
BALI	▶		N226,770,812.71
DONGA	▶		N161,316,989.35
GASHAKA	▶		N184,453,395.59
GASSOL	▶		N206,736,211.16
IBI	▶		N144,080,150.67
JALINGO	▶		N142,884,087.17
KARIM LAMIDU	▶		N209,684,437.32
KURMI	▶		N152,018,763.84
LAU	▶		N142,588,744.23
SARDAUNA	▶		N207,986,463.74
TAKUM	▶		N166,160,764.03
USSA	▶		N145,319,872.01
WUKARI	▶		N204,549,577.06
YORRO	▶		N137,937,467.52
ZING	▶		N149,804,522.82

Federation Account Allocation Committee (FAAC)

April 2018 Disbursement

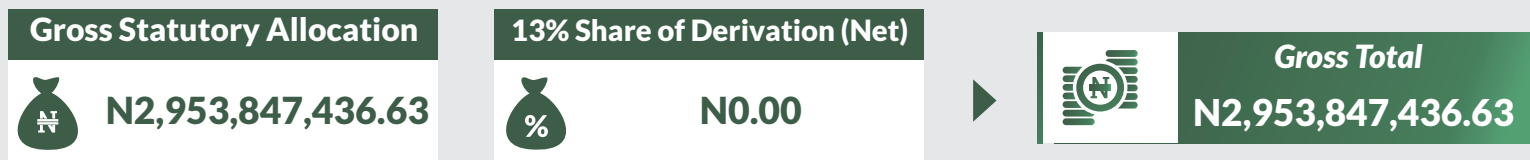
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2018 Shared in April, 2018



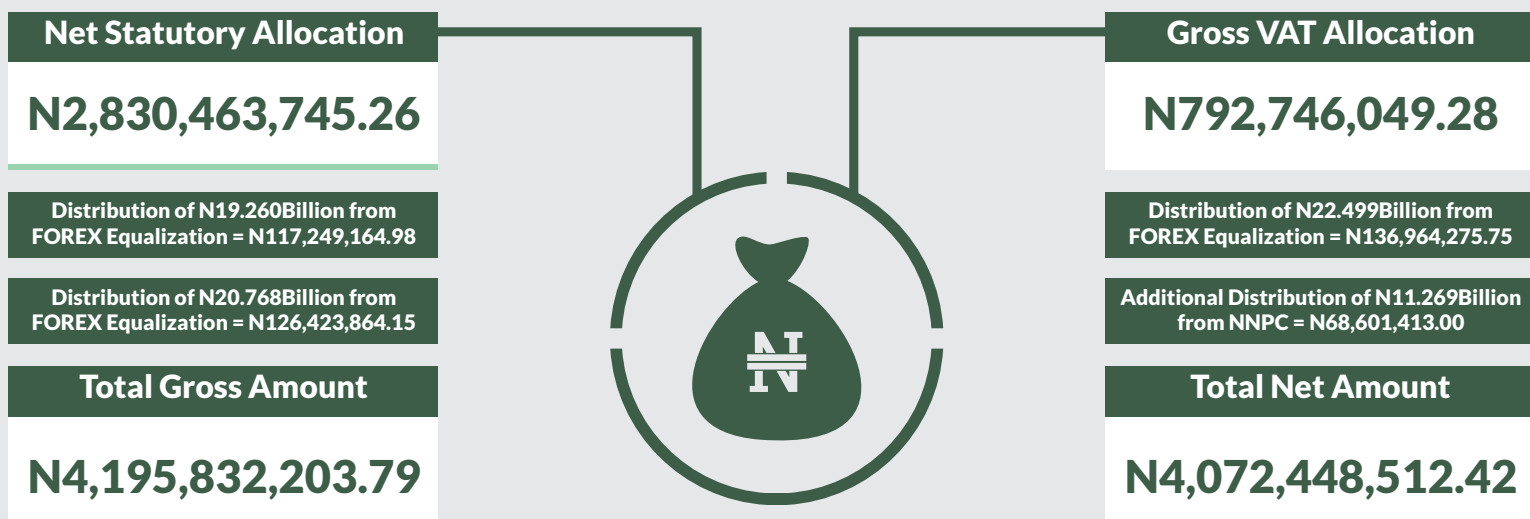
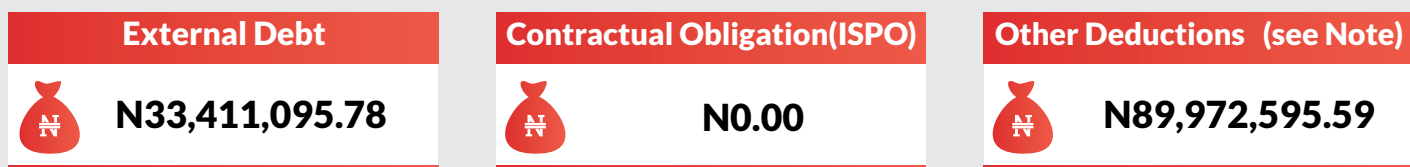
YOBE STATE

 **17**
No. of LGCs

BENEFICIARIES



DEDUCTIONS



LGAs

Gross Statutory Allocation  **N1,979,977,361.81**

Deduction  **N0.00**

Value Added Tax  **N467,001,657.88**


Distribution of N19.260Billion from FOREX Equalization = N78,592,648.18

Distribution of N22.499Billion from FOREX Equalization = N91,807,776.53

Distribution of N20.768Billion from FOREX Equalization = N84,742,490.73




Additional Distribution of N11.269Billion from NNPC = N45,983,838.92

Total Allocation
N2,748,105,774.04





Total Allocation

BADE	▶		N154,307,258.70
BURSARI	▶		N165,959,306.65
DAMATURU	▶		N141,884,274.17
FIKA	▶		N158,868,622.31
FUNE	▶		N221,635,374.33
GEIDAM	▶		N181,430,570.84
GUJBA	▶		N167,676,170.29
GULAMI	▶		N147,627,272.77
JAKUSKO	▶		N194,142,227.48
KARASUWA	▶		N139,301,134.65
MACHINA	▶		N131,775,660.41
NANGERE	▶		N141,207,812.09
NGURU	▶		N155,216,525.66
POTISKUM	▶		N171,285,192.47
TARMUA	▶		N153,404,355.78
YUNUSARI	▶		N161,796,459.98
YUSUFARI	▶		N160,587,555.45

Federation Account Allocation Committee (FAAC)

April 2018 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2018 Shared in April, 2018



ZAMFARA STATE

 **14**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N2,960,138,269.16**


13% Share of Derivation (Net)
 **N0.00**

Gross Total
N2,960,138,269.16

DEDUCTIONS

External Debt
 **N21,475,442.95**

Contractual Obligation (ISPO)
 **N488,822,936.86**

Other Deductions (see Note)
 **N780,842,346.26**

Net Statutory Allocation
N1,668,997,543.09

Distribution of N19.260Billion from FOREX Equalization = N117,498,871.47

Distribution of N20.768Billion from FOREX Equalization = N126,693,110.07

Total Gross Amount
N4,260,964,940.10



Gross VAT Allocation
N850,631,205.75

Distribution of N22.499Billion from FOREX Equalization = N137,255,969.66

Additional Distribution of N11.269Billion from NNPC = N68,747,513.98

Total Net Amount
N2,969,824,214.03

LGAs

Gross Statutory Allocation  **N1,789,041,904.19**

Deduction  **N0.00**

Value Added Tax  **N455,878,488.97**

Distribution of N19.260Billion from FOREX Equalization = N71,013,711.40

Distribution of N22.499Billion from FOREX Equalization = N82,954,463.27


Distribution of N20.768Billion from FOREX Equalization = N76,570,505.25

Additional Distribution of N11.269Billion from NNPC = N41,549,472.40

Total Allocation
N2,517,008,545.48



Total Allocation

ANKA	▶		N153,848,314.60
BAKURA	▶		N152,513,966.37
BUKKUYUM	▶		N176,114,224.56
BUNGUDU	▶		N193,924,098.99
GUMMI	▶		N169,989,073.97
GUSAU	▶		N234,816,692.94
KAURA NAMODA	▶		N182,209,505.47
KIYAWA	▶		N162,411,101.14
MARADUN	▶		N175,140,199.26
MARU	▶		N226,062,689.96
SHINKAFI	▶		N145,299,137.58
TALATA MAFARA	▶		N168,476,979.93
TSAFE	▶		N179,686,546.38
ZURMI	▶		N196,516,014.34

Appendix

Federal Ministry of Finance, Abuja

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of March, 2018 Shared in April, 2018

S/n	Beneficiaries	Statutory	Distribution of ₦19,260Billion from FOREX Equalization	Distribution of ₦22,499Billion from FOREX Equalization	Distribution of ₦20,768Billion from FOREX Equalization	Additional Distribution of ₦11,269Billion from NNPC	VAT	Total
		₦	₦	₦	₦	₦	₦	₦
1	FGN (see Table II)	222,391,737,172.25	8,827,553,230.79	10,311,880,984.74	9,518,305,657.99	5,164,920,577.94	12,052,838,065.77	268,267,235,689.49
2	State (see Table III)	112,800,061,071.42	4,477,452,967.48	5,230,323,840.40	4,827,811,829.56	2,619,716,739.61	40,176,126,885.91	170,131,493,334.38
3	LGCs (see Table IV)	86,964,118,939.79	3,451,928,560.26	4,032,360,445.82	3,722,040,557.22	2,019,691,797.75	28,123,288,820.14	128,313,429,120.98
4	13% Derivation Fund	46,389,394,837.87	2,503,909,791.50	2,924,935,040.49	2,699,839,707.84	1,465,014,695.39	-	55,983,094,073.09
5	Cost of Collection - NCS	3,667,895,515.92	-	-	-	-	473,428,297.30	4,141,323,813.22
6	Cost of Collections - FIRS	2,623,883,392.29	-	-	-	-	2,874,582,276.53	5,498,465,668.82
7	Cost of Collection - DPR	3,672,425,803.48	-	-	-	-	-	3,672,425,803.48
8	Refund FIRS/NCS	2,089,970,523.14	-	-	-	-	-	2,089,970,523.14
	Total	480,599,487,256.17	19,260,844,550.03	22,499,500,311.45	20,767,997,752.61	11,269,343,810.69	83,700,264,345.65	638,097,438,026.60

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of March, 2018 Shared in April, 2018

S/n	Beneficiaries	1	2	3	4= 2-3	5	6	7	8	9	10 (4 + 5 + 6 + 7 + 8 + 9)
		Gross Statutory Allocation	Less Deductions	Net Statutory Allocation	Distribution of ₦19,260Billion from FOREX Equalization	Distribution of ₦22,499Billion from FOREX Equalization	Distribution of ₦20,768Billion from FOREX Equalization	Additional Distribution of ₦11,269Billion from NNPC	VAT	Total Net Amount	
		₦	₦	₦	₦	₦	₦	₦	₦	₦	
1	FGN (CRF Account)	204,745,619,833.98	19,148,925,368.32	185,596,694,465.66	8,127,113,357.89	9,493,664,156.41	8,763,056,651.71	4,755,099,620.92	11,249,315,528.05	227,984,943,780.65	
2	Share of Derivation & Ecology	4,221,559,171.83	-	4,221,559,171.83	167,569,347.59	195,745,652.71	180,681,580.45	98,043,291.15	-	4,863,599,043.73	
3	Stabilization	2,110,779,585.92	-	2,110,779,585.92	83,784,673.79	97,872,826.35	90,340,790.52	49,021,645.58	-	2,431,799,522.16	
4	Development of Natural Resources	7,092,219,408.68	-	7,092,219,408.68	281,516,503.94	328,852,696.55	303,545,055.15	164,712,729.14	-	8,170,846,393.46	
5	FCT-Abuja	4,221,559,171.83	36,612,916.09	4,184,946,255.74	167,569,347.59	195,745,652.71	180,681,580.45	98,043,291.15	803,522,537.72	5,630,508,665.36	
	Sub-total	222,391,737,172.25	19,185,538,284.41	203,206,198,887.84	8,827,553,230.80	10,311,880,984.73	9,518,305,658.28	5,164,920,577.94	12,052,838,065.77	249,081,697,405.37	

Source: Office of the Accountant-General of the Federation

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

Kemi Adeosun
Hon. Minister of Finance
Abuja, Nigeria.

Distribution of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of March, 2018 Shared in April, 2018

State	S/n	Local Government Councils	Gross Statutory Allocation	Deduction	Distribution of ₦19.260Billion from FOREX Equalization	Distribution of ₦22.499Billion from FOREX Equalization	Distribution of ₦20.768Billion from FOREX Equalization	Additional Distribution of ₦11.269Billion from NNPC	Value Added Tax	Total Allocation
			=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=
ABIA	1	ABA NORTH	92,473,776.67	-	3,670,627.32	4,287,832.77	3,957,852.40	2,147,650.44	25,526,952.23	132,064,691.83
	2	ABA SOUTH	154,280,449.74	-	6,123,963.51	7,153,690.40	6,603,161.14	3,583,074.98	44,595,976.31	222,340,316.08
	3	AROCHUKWU	108,553,282.65	-	4,308,882.57	5,033,408.82	4,646,050.87	2,521,087.75	29,307,316.15	154,370,028.81
	4	BENDE	110,604,038.06	-	4,390,284.67	5,128,498.44	4,733,822.64	2,568,715.36	30,627,652.76	158,053,011.94
	5	IKWUANO	100,671,336.55	-	3,996,018.89	4,667,938.00	4,308,705.73	2,338,034.07	27,365,658.84	143,347,692.08
	6	ISIALA NGWA NORTH	103,967,469.17	-	4,126,854.62	4,820,773.39	4,449,779.31	2,414,584.86	28,314,456.77	148,093,918.11
	7	ISIALA NGWA SOUTH	100,876,292.30	-	4,004,154.34	4,677,441.41	4,317,477.78	2,342,794.05	27,170,908.44	143,389,068.32
	8	ISUIKWUATO	98,360,675.23	-	3,904,300.17	4,560,797.04	4,209,810.06	2,284,370.28	25,946,108.62	139,266,061.39
	9	NNEOCHI	106,117,161.48	-	4,212,183.89	4,920,450.52	4,541,785.55	2,464,510.23	28,928,906.05	151,184,997.72
	10	OBIOMA NGWA	107,687,447.00	-	4,274,514.34	4,993,261.67	4,608,993.34	2,500,979.21	29,984,391.76	154,049,587.32
	11	OHAFIA	117,764,837.06	-	4,674,523.35	5,460,531.04	5,040,302.89	2,735,020.82	33,824,247.68	169,499,462.83
	12	OSISIOMA	113,386,603.21	-	4,500,735.00	5,257,520.68	4,852,915.67	2,633,338.84	32,286,497.04	162,917,610.45
	13	UGWUNAGBO	86,584,511.25	-	3,436,860.52	4,014,758.76	3,705,793.45	2,010,875.63	24,027,898.51	123,780,698.12
	14	UKWA EAST	81,810,536.52	-	3,247,363.75	3,793,398.65	3,501,468.64	1,900,002.80	22,596,172.62	116,848,942.98
	15	UKWA WEST	85,188,732.00	-	3,381,456.87	3,950,039.14	3,646,054.48	1,978,459.45	24,385,754.64	122,530,496.57
	16	UMUAHIA NORTH	126,988,928.04	-	5,040,661.75	5,888,234.56	5,435,091.46	2,949,245.04	32,348,460.34	178,650,621.19
	17	UMUAHIA SOUTH	109,725,883.29	-	4,355,427.44	5,087,780.08	4,696,237.86	2,548,320.72	27,400,437.85	153,814,087.24
ABIA TOTAL			1,805,041,960.21	-	71,648,812.99	83,696,355.37	77,255,303.28	41,921,064.53	494,637,796.61	2,574,201,292.99
ADAMAWA	1	DEMSA	112,527,473.73	-	4,466,632.96	5,217,684.48	4,816,145.17	2,613,386.05	29,474,485.35	159,115,807.74
	2	FUFORE	137,468,894.45	-	5,456,650.50	6,374,170.63	5,883,631.17	3,192,636.25	31,104,095.97	189,480,078.96
	3	GANYE	117,054,803.00	-	4,646,339.46	5,427,608.11	5,009,913.62	2,718,530.68	28,500,190.85	163,357,385.73
	4	GIREI	102,483,166.62	-	4,067,937.15	4,751,949.11	4,386,251.56	2,380,112.78	26,445,275.72	144,514,692.94
	5	GOMBI	101,410,765.83	-	4,025,369.58	4,702,223.93	4,340,353.10	2,355,206.89	27,435,844.63	144,269,763.95
	6	GUYUK	108,422,722.05	-	4,303,700.14	5,027,354.97	4,640,462.91	2,518,055.55	29,325,845.76	154,238,141.39
	7	HONG	118,098,339.81	-	4,687,761.31	5,475,994.93	5,054,576.71	2,742,766.23	28,803,919.50	164,863,358.48
	8	JADA	123,540,715.12	-	4,903,789.38	5,728,347.50	5,287,508.89	2,869,162.27	28,764,559.55	171,094,082.71
	9	YOLA-NORTH	107,412,505.07	-	4,263,600.88	4,980,513.14	4,597,225.90	2,494,593.84	30,559,204.71	154,307,643.54
	10	LAMURDE	96,173,772.56	-	3,817,493.88	4,459,394.53	4,116,211.22	2,233,580.72	25,409,017.92	136,209,470.84
	11	MADAGALI	97,734,057.32	-	3,879,427.38	4,531,741.96	4,182,990.98	2,269,817.44	26,736,527.33	139,334,562.41
	12	MAIHA	95,687,933.90	-	3,798,209.15	4,436,867.12	4,095,417.46	2,222,297.40	25,313,300.30	135,554,025.31
	13	MAYO-BELWA	110,952,216.53	-	4,404,105.16	5,144,642.81	4,748,724.59	2,576,801.61	27,839,691.02	155,666,181.72
	14	MICHIKA	107,561,602.97	-	4,269,519.13	4,987,426.52	4,603,607.25	2,498,056.55	27,970,669.86	151,890,882.29
	15	MUBI NORTH	102,639,649.54	-	4,074,148.53	4,759,204.92	4,392,948.99	2,383,747.01	27,715,704.15	145,965,403.14
	16	MUBI SOUTH	95,621,661.14	-	3,795,578.53	4,433,794.18	4,092,581.00	2,220,758.25	26,381,504.15	136,545,877.26
	17	NUMAN	90,874,716.42	-	3,607,154.68	4,213,687.40	3,889,413.06	2,110,513.18	24,078,133.08	128,773,617.82
	18	SHELLENG	102,946,093.28	-	4,086,312.42	4,773,414.14	4,406,064.70	2,390,863.99	27,594,972.16	146,197,720.69
	19	SONG	129,580,091.13	-	5,143,514.62	6,008,381.85	5,545,992.54	3,009,423.32	30,224,675.23	179,512,078.69
	20	TOUNGO	111,021,742.24	-	4,406,864.89	5,147,866.59	4,751,700.27	2,578,416.30	21,746,492.76	149,653,083.06
	21	YOLA-SOUTH	107,588,444.36	-	4,270,584.56	4,988,671.11	4,604,756.06	2,498,679.93	30,339,801.59	154,290,937.61
ADAMAWA TOTAL			2,276,801,367.07	-	90,374,694.31	105,570,939.92	97,446,477.15	52,877,406.25	581,763,911.58	3,204,834,796.27

AKWA IBOM	1	ABAK	103,310,340.76	-	4,100,770.76	4,790,303.60	4,421,654.39	2,399,323.43	27,497,520.67	146,519,913.60
	2	EASTERN OBOLO	80,664,556.99	-	3,201,875.57	3,740,261.76	3,452,421.02	1,873,388.08	22,763,054.56	115,695,558.00
	3	EKET	106,500,067.20	-	4,227,382.83	4,938,205.13	4,558,173.81	2,473,402.99	29,514,763.55	152,211,995.53
	4	EKPE ATAI	81,644,398.13	-	3,240,769.10	3,785,695.13	3,494,357.96	1,896,144.33	23,610,047.03	117,671,411.69
	5	ESSIEN UDIM	109,716,664.65	-	4,355,061.52	5,087,352.62	4,695,843.30	2,548,106.63	30,726,965.78	157,129,994.50
	6	ETIM EKPO	95,630,432.49	-	3,795,926.70	4,434,200.89	4,092,956.41	2,220,961.96	25,467,921.29	135,642,399.73
	7	ETINAN	108,461,565.91	-	4,305,242.00	5,029,156.09	4,642,125.42	2,518,957.68	29,317,481.58	154,274,528.67
	8	IBENO	86,904,727.55	-	3,449,571.10	4,029,606.58	3,719,498.62	2,018,312.47	23,657,363.37	123,779,079.68
	9	IBESIKPO ASUTAN	100,855,943.29	-	4,003,346.61	4,676,497.86	4,316,606.85	2,342,321.45	27,377,632.54	143,572,348.60
	10	IBIONO IBOM	109,726,597.19	-	4,355,455.78	5,087,813.18	4,696,268.41	2,548,337.30	30,544,451.31	156,958,923.18
	11	IKA	84,448,627.60	-	3,352,079.38	3,915,721.91	3,614,378.21	1,961,270.95	23,510,230.67	120,802,308.72
	12	IKONO	99,887,551.57	-	3,964,907.55	4,631,595.39	4,275,159.95	2,319,831.11	27,064,380.34	142,143,425.91
	13	IKOT ABASI	99,915,714.18	-	3,966,025.43	4,632,901.23	4,276,365.30	2,320,485.17	27,071,553.13	142,183,044.45
	14	IKOT EKPENE	103,048,195.64	-	4,090,365.24	4,778,148.43	4,410,434.65	2,393,235.26	27,737,839.41	146,458,218.63
	15	INI	94,144,625.32	-	3,736,949.50	4,365,306.84	4,029,364.27	2,186,454.94	25,092,886.62	133,555,587.50
	16	ITU	96,126,405.07	-	3,815,613.69	4,457,198.19	4,114,183.90	2,232,480.64	26,770,777.98	137,516,659.47
	17	MBO	89,728,285.12	-	3,561,648.57	4,160,529.56	3,840,346.12	2,083,887.97	25,383,173.82	128,757,871.16
	18	MKPAT ENIN	111,478,834.08	-	4,425,008.57	5,169,061.06	4,771,263.67	2,589,032.00	29,845,013.47	158,278,212.85
	19	NSIT IBOM	93,020,833.18	-	3,692,342.02	4,313,198.74	3,981,266.27	2,160,355.51	25,660,381.22	132,828,376.95
	20	NSIT UBUIUM	97,873,426.11	-	3,884,959.44	4,538,204.23	4,188,955.93	2,273,054.20	26,842,988.13	139,601,588.03
	21	OBAT AKARA	101,802,578.67	-	4,040,922.08	4,720,391.54	4,357,122.58	2,364,306.52	28,051,513.54	145,336,834.93
	22	OKOBO	87,501,980.86	-	3,473,278.30	4,057,300.08	3,745,060.90	2,032,183.33	25,385,886.22	126,195,689.68
	23	ONNA	91,369,089.98	-	3,626,778.21	4,236,610.56	3,910,572.12	2,121,994.72	26,550,169.35	131,815,214.94
	24	ORON	93,587,645.28	-	3,714,840.90	4,339,480.74	4,005,525.68	2,173,519.40	24,385,552.67	132,206,564.66
	25	ORUK ANAM	110,266,978.25	-	4,376,905.51	5,112,869.62	4,719,396.58	2,560,887.34	29,520,610.29	156,557,647.58
	26	UDUNG UKO	82,138,611.80	-	3,260,386.28	3,808,610.88	3,515,510.17	1,907,622.16	22,325,152.46	116,955,893.74
	27	UKANAFUN	100,784,747.45	-	4,000,520.59	4,673,196.65	4,313,559.69	2,340,667.97	26,770,777.98	142,883,470.32
	28	UQUO	82,167,862.36	-	3,261,547.34	3,809,967.17	3,516,762.08	1,908,301.49	22,953,404.85	117,617,845.29
	29	URUAN	107,160,083.51	-	4,253,581.33	4,968,808.83	4,586,422.33	2,488,731.49	26,244,391.33	149,702,018.82
	30	URUE OFFONG/ORUK	88,669,693.73	-	3,519,629.15	4,111,444.70	3,795,038.69	2,059,302.79	23,402,940.14	125,558,049.20
	31	UYO	134,028,565.92	-	5,320,091.09	6,214,649.15	5,736,386.04	3,112,736.59	37,773,482.64	192,185,911.44
AKWA IBOM TOTAL			3,032,565,629.82	-	120,373,782.15	140,614,288.33	129,792,981.34	70,429,597.90	828,820,307.90	4,322,596,587.44
ANAMBRA	1	AGUATA	150,752,344.07	-	5,983,919.90	6,990,098.87	6,452,159.18	3,501,136.75	41,949,231.35	215,628,890.12
	2	ANAMBRA EAST	99,143,321.41	-	3,935,366.30	4,597,086.85	4,243,307.10	2,302,546.79	28,879,013.97	143,100,642.42
	3	ANAMBRA WEST	101,990,440.79	-	4,048,379.03	4,729,102.35	4,365,163.03	2,368,669.51	29,727,995.53	147,229,750.24
	4	ANIOCHA	123,275,344.67	-	4,893,255.84	5,716,042.78	5,276,151.11	2,862,999.19	36,815,560.07	178,839,353.66
	5	AWKA NORTH	93,623,613.68	-	3,716,268.62	4,341,148.52	4,007,065.11	2,174,354.74	26,424,411.46	134,286,862.14
	6	AWKA SOUTH	107,781,656.31	-	4,278,253.86	4,997,629.98	4,613,025.48	2,503,167.17	31,031,937.19	155,205,669.98
	7	AYAMELUM	99,889,281.19	-	3,964,976.21	4,631,675.58	4,275,233.97	2,319,871.28	29,185,153.65	144,266,191.88
	8	DUNUKOFIA	89,313,428.98	-	3,545,181.39	4,141,293.47	3,822,590.39	2,074,253.18	25,446,379.87	128,343,127.29
	9	EKWUSIGWO	99,199,304.98	-	3,937,588.49	4,599,682.70	4,245,703.18	2,303,846.98	29,174,364.32	143,460,490.65
	10	IDEMILI NORTH	156,936,876.46	-	6,229,406.94	7,276,863.85	6,716,855.48	3,644,768.97	45,602,594.62	226,407,366.32
	11	IDEMILI SOUTH	109,071,318.66	-	4,329,445.35	5,057,429.16	4,668,222.67	2,533,118.84	32,155,112.38	157,814,647.05
	12	IHALA	133,350,637.95	-	5,293,181.62	6,183,214.92	5,707,370.91	3,096,992.10	37,849,647.94	191,481,045.45
	13	NJIKOKA	97,978,682.03	-	3,889,137.44	4,543,084.74	4,193,460.85	2,275,498.71	28,585,712.99	141,465,576.76
	14	NNEWI NORTH	97,146,446.25	-	3,856,102.91	4,504,495.56	4,157,841.39	2,256,170.51	29,134,461.88	141,055,518.50
	15	NNEWI SOUTH	116,597,007.77	-	4,628,167.87	5,406,381.02	4,990,320.11	2,707,898.65	33,720,770.61	168,050,546.03
	16	OGBARU	111,411,740.31	-	4,422,345.37	5,165,950.05	4,768,392.08	2,587,473.79	33,010,784.53	161,366,686.12
	17	ONISHA NORTH	93,332,264.73	-	3,704,703.90	4,327,639.23	3,994,595.46	2,167,588.33	27,167,850.48	134,694,642.14
	18	ONISHA SOUTH	96,709,224.83	-	3,838,747.97	4,484,222.43	4,139,128.43	2,246,016.29	27,874,280.30	139,291,620.26
	19	ORUMBA NORTH	104,437,751.39	-	4,145,521.87	4,842,579.48	4,469,907.26	2,425,506.89	30,028,710.41	150,349,977.30
	20	ORUMBA SOUTH	105,688,363.72	-	4,195,163.31	4,900,567.99	4,523,433.12	2,454,551.65	30,920,367.09	152,682,446.88
	21	OYI	101,476,392.85	-	4,027,974.56	4,705,266.93	4,343,161.92	2,356,731.04	29,764,944.47	146,674,471.76
ANAMBRA TOTAL			2,289,105,443.04	-	90,863,088.74	106,141,456.47	97,973,088.24	53,163,161.36	664,449,285.11	3,301,695,522.96

36	ZAMFARA	1	ANKA	110,013,051.90	-	4,366,826.23	5,101,095.54	4,708,528.60	2,554,990.05	27,103,822.28	153,848,314.60
		2	BAKURA	106,520,130.19	-	4,228,179.21	4,939,135.41	4,559,032.50	2,473,868.95	29,793,620.11	152,513,966.37
		3	BUKKUYUM	125,711,201.35	-	4,989,944.03	5,828,988.81	5,380,405.11	2,919,570.57	31,284,114.69	176,114,224.56
		4	BUNGUDU	138,748,491.94	-	5,507,442.47	6,433,503.12	5,938,397.59	3,222,354.17	34,073,909.71	193,924,098.99
		5	GUMMI	120,765,775.56	-	4,793,641.73	5,599,678.84	5,168,742.24	2,804,715.89	30,856,519.71	169,989,073.97
		6	GUSAU	167,690,237.56	-	6,656,247.74	7,775,476.71	7,177,096.40	3,894,509.61	41,623,124.92	234,816,692.94
		7	KAURA NAMODA	127,353,460.33	-	5,055,131.38	5,905,137.23	5,450,693.35	2,957,711.09	35,487,372.09	182,209,505.47
		8	KIYAWA	115,544,264.34	-	4,586,380.58	5,357,567.32	4,945,262.98	2,683,449.29	29,294,176.64	162,411,101.14
		9	MARADUN	124,906,617.22	-	4,958,007.10	5,791,681.77	5,345,969.13	2,900,884.56	31,237,039.46	175,140,199.26
		10	MARU	164,866,548.20	-	6,544,165.03	7,644,547.61	7,056,243.27	3,828,931.05	36,122,254.79	226,062,689.96
		11	SHINKAFI	102,939,369.95	-	4,086,045.55	4,773,102.39	4,405,776.94	2,390,707.84	26,704,134.90	145,299,137.58
		12	TALATA MAFARA	118,896,673.74	-	4,719,450.15	5,513,012.15	5,088,745.19	2,761,307.07	31,497,791.63	168,476,979.93
		13	TSAFE	125,967,117.21	-	5,000,102.28	5,840,855.14	5,391,358.24	2,925,514.07	34,561,599.44	179,686,546.38
		14	ZURMI	139,118,964.69	-	5,522,147.91	6,450,681.24	5,954,253.72	3,230,958.19	36,239,008.60	196,516,014.34
ZAMFARA TOTAL				1,789,041,904.19	-	71,013,711.40	82,954,463.27	76,570,505.25	41,549,472.40	455,878,488.97	2,517,008,545.48
37	FCT-ABUJA	1	ABAJI	91,897,920.48	-	3,647,769.45	4,261,131.42	3,933,205.92	2,134,276.51	215,482,256.49	321,356,560.26
		2	ABUJA MUNICIPAL	234,593,639.51	-	9,311,892.01	10,877,659.94	10,040,543.75	5,448,302.76	258,888,089.10	529,160,127.07
		3	BWARI	132,140,181.83	-	5,245,134.12	6,127,088.38	5,655,563.72	3,068,879.95	225,655,086.94	377,891,934.94
		4	GWAGWALADA	113,245,887.69	-	4,495,149.48	5,250,995.97	4,846,893.09	2,630,070.81	221,469,188.90	351,938,185.93
		5	KUJE	107,602,849.35	-	4,271,156.35	4,989,339.04	4,605,372.59	2,499,014.48	217,828,362.95	341,796,094.75
		6	KWALI	110,684,374.52	-	4,393,473.52	5,132,223.49	4,737,261.02	2,570,581.13	217,133,385.49	344,651,299.17
				790,164,853.38	-	31,364,574.93	36,638,438.24	33,818,840.08	18,351,125.64	1,356,456,369.86	2,266,794,202.13
				86,964,118,939.80	(771,346,350.53)	3,451,928,560.26	4,032,360,445.82	3,722,040,557.22	2,019,691,797.77	28,123,288,820.14	127,542,082,770.47

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)
2. 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 disburseable 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 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 is 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 gets 15%, 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 disburseable revenue from the share of the States 26.72% from the Federation account 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 State's 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-

$$\text{for each State - (PAS) = } \frac{\text{Areal size of State} \times 100}{\text{Total areal size of Nigeria}}$$

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 contribute 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 enrollment. 50 per cent of the allocation on the basis of secondary school enrolment is made in direct proportion to school enrollment while the remaining 50 per cent is made in inverse proportion to school enrollment. 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

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