## Federation Account Allocation Committee (FAAC)

(March 2017 Disbursement

Report Date: April 2017

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 N466.93bn to the three tiers of government in March 2017 from the revenue generated in February 2017.

The amount disbursed comprised of N290.16bn from the Statutory Account; N40.33bn from exchange gain; N60.89bn from Excess Petroleum Product Tax (PPT) Account; N69.21bn from Valued Added Tax (VAT) while the sum of N6.33bn was refunded to the Federal Government from the Nigerian National Petroleum Corporation (NNPC).

Federal government received a total of N180.51bn from the N426.88bn shared. States received a total of N116.51bn and Local governments received N87.47bn. The sum of N3.80bn was shared among the oil producing states as 13% derivation fund and N31.47bn transferred to the Excess Petroleum Product Tax (PPT) Account.

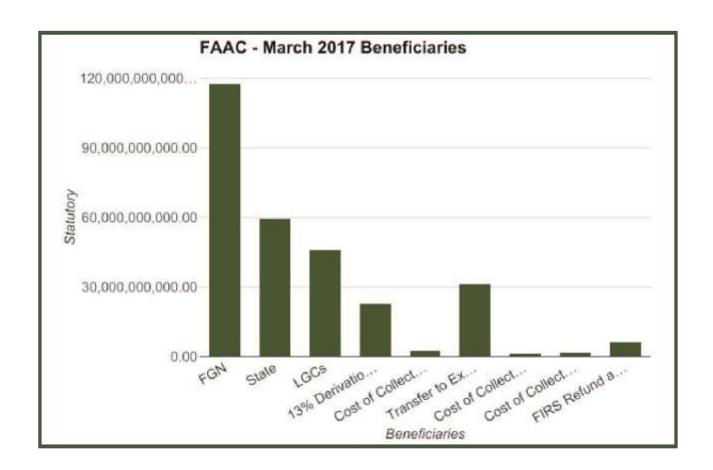
Revenue generating agencies, Nigeria Customs Service (NCS), Federal Inland Revenue Service (FIRS) and Department of Petroleum Resources (DPR) received N2.94bn, N4.15bn and N1.74bn respectively as cost of revenue collection.

Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that the sum of N150.76bn was disbursed to the FGN consolidated revenue account; N3.24bn shared as share of derivation and ecology; N1.62bn as stabilization fund; N5.44bn for the development of natural resources; and N3.86bn to the Federal Capital Territory (FCT) Abuja.

Summary of Gross Revenue Allocation by FAAC for the Month of February, 2017 Shared in March, 2017



Beneficiaries	Statutory	Exchange Gain Difference	MNPC Refund to FG	Distribution of 49.9236fflor Encess PPT Savings Account		VAT	Total
		N N	N	The state of the s	*	N	
FGN (see Table II)	117,581,449,680.25	18,724,723,545.32	6,330,393,548,39	22,680,916,351,8	5,030,528,047.7	9,965,892,937.42	180,513,904,309.05
State (see Table III)	59,638,882,703.12	9,497,430,012.86		11,605,506,547.5	2,551,551,052.3	33.219,643,124.73	116,510,013,440.54
LGCs (see Table IV)	45.979,078,730.70	7,322,120,444.05		8.947,359,089,7	1,967,138,910.1	23,253,750,187.31	87,469,447,361.93
13% Derivation Fund	23.190,555,561.67	4,695,052,570.36		6,490,105,354.7	1,426,894,645.2	Service Commission Com	35,802,408,131,93
Cost of Collection - NCS	2,936,391,980.82		- 8	7.0	W		2,936,391,980.82
Transfer to Excess PPT	31,471,374,614.17					- CONTRACTOR OF THE PARTY OF TH	31,471,374,614.17
Cost of Collections - FIRS	1,379,689,609.15			983	- O	2,768,303,593.72	4,147,991,202.88
Cost of Collection - DPR	1,735,829,714,70	The second second		- 3	- 3		1.735,829,714.70
FIRS Refund and Mubilization Fees for Auditors	6,250,000,000,00	90,225,000.00		" waxwa Sa	2		6,340,225,000.00
Total	290,163,252,794.57	40,329,551,570.59	6,330,393,548.39	49,923,887,343.8	10,976,112,655.4	69:207,589,843.19	466,930,787,756.02



Distribution of Revenue Allocation to FGN by FAAC for the Month of February, 2017 Shared in March, 2017



Bortists	Grass Statuturs Allocation	Less Dediction	Net Sommer Africation	Estheram Gala Difference	Challenger of 49 70 SE Extra Perf Service Account	Distribution of 10 9748 Emers PPT Service Account	NNPC Refunito FG:	YATE	Total Net Amount
	HN+	3456	NN:	(486)		eNe:	×86.	SNO	-Ne
FGN (CRF Account)	106.251,714.467.32	15.561,784,902.92	92,689,929,584.40	17,236,973,090.11	21,065,384,264,7	4:603,070,734.95	5,828,095,004.70	9,301,500,074.92	150,755,253,355-611
Share of Onrhratton & Ecology	2,231,994,113.14		2.221.994,113.34	355,442,740,00	434,357,819.69	95,492,180.10	120,144,923.85	100	3,237,433,776,99
Statifization	1.135.997.054.37		31115.997.09637	177,721,370,00	217,560,909,95	47,746,090.05	60.063.663.93		1,615,716,886.49
Development of Natural Resources	3,749,750,310,06		3,749,750,310,06	197,143,003,20	2727 AB7 537.43	160.426,562.57	201,880,457,07		5,430,000,745,54
FCT About	2,201,894,113.14	41,403,733.49	1.110.510.379.65	155,442,740.00	434,037,019.89	95,492,180.10	120,166,923.81	664,392,562,49	3,880,422,906,99
Substatut	117581.449.880.25	15.603.183.636.93	101.978.261.243.84	18.724.723.543.32	22/86/916/05 LES	5,000,528,047,78	6.330.393.548.39	9.985.892.937.42	164.916.715.672.68

## FCT Abuja - Distribution Details of Revenue Allocation to Local Government Councils by FAAC for the Month of February, 2017 Shared in March, 2017

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 49.923Billion Excess PPT Savings Account	Distribution of 10.976Billion Excess PPT Savings Account	Value Added Tax	Total Allocation
ABAJI	48,587,644.79	7,737,531.88		9,454,976.42	2,078,742.10	162,238,046.75	230,096,941.94
ABUJA MUNICIPAL	124,032,756.87	19,752,087,47	6	24,136,316.89	5,306,536.56	198,128,173.07	371,355,870.86
BWARI	69,864,260.09	11,125,810.72	5	13,595,327.26	2,989,026.93	170,649,454.80	268,223,879.80
GWAGWALADA	59,874,597.13	9,534,967.29	E .	11,651,375.70	2,561,635,70	167,188,343.70	250,810,919.52
KUJE	56,891,048,20	9,059,840.23	9.	11,070,788,09	2,433,989,49	164,177,925.61	243,633,591.62
KWALI	58,520,291.27	9.319.295.49	\$	11,387,832.78	2,503,693.97	163,603,283.29	245,334,396.80
Abuja Total	417,770,598.34	66,529,533.07	8	81,296,617.15	17,873,624.75	1,025,985,227.22	1,609,455,600.53

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



### **ABIA STATE**



Beneficiaries			ABIA
No. of LGCs			17
Gross Statutory Allocation		=N=	1,472,682,924.91
13% Share of Derivation (Net)		=N=	317,001,473.19
Gross Total		=N=	1,789,684,398.11
Deductions	External Debt	=N=	27,889,972.45
	Contractual Obligation (ISPO)	=N=	0.00
	Other Deductions (see Note)	=N=	344,603,104.14
Net Statutory Allocation		=N=	1,417,191,321.51
Distribution of 49.923Billion Excess PPT Savings Account		=N=	361,941,767.38
Distribution of 10.976B Excess PPT Savings Account		=N=	83,203,893.55
Distribution of Exchange Gain		=N=	300,981,344.68
Gross VAT Allocation		=N=	679,277,191.48
Total Gross Amount		=N=	3,215,088,595.20
Total Net Amount		=N=	2,842,595,518.60

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 49.923Billion Excess PFT Savings Account	Distribution of 10.976Billion Excess PPT Savings Account	Value Added Tax	Total Allocation
ABA NORTH	48,892,107.57	7,786,017.26	18	9,514,223.76	2,091,768.04	20,850,409.41	89,134,526.03
ABA SOUTH	81,570,112.27	12.989,955.50	0 570	15,873,242.91	3,489,842.47	36,617,637.96	150,540,791.11
AROCHUKWU	57,393,554.64	9,139,863.89	22	11,168,574.03	2,455,488.41	23,976,204.51	104,133,685.67
BENDE	58,477,816.32	9,312,531.40		11,379,567.31	2,501,876.75	25,067,925.26	106,739,717.03
IKWUANO	53,226,265.80	8,476,227.44		10,357,634.96	2,277,197.83	22,370,744.56	96,708,070.58
ISIALA NGWA NORTH	54,968,974.66	8,753,752.02		10,696,759.67	2,351,756.75	23,155,258.42	99,926,501.52
ISIALA NGWA SOUTH	53,334,628.61	8,493,484.11	17	10,378,721.96	2,281,833.96	22,209,715.12	96,698,383.76
ISUKWUATO	52,004,588.62	8,281,676.62		10,119,901.06	2,224,930.39	21,196,989.01	93,828,085.74
NNEOCHI	56,105,545.39	8,934,749.72	18	10,917,932.14	2,400,383.05	23,663,316.00	102,021,926.31
OBIOMA NGWA	56,935,776.09	9,066,963.10		11,079,491.97	2,435,903.10	24,536,044.69	104,054,178.95
OHAFIA	62,263,825.37	9,915,449.40	19	12,116,310,71	2,663,854.89	27,711,030.77	114,670,471.12
OSISIOMA	59,948,995.28	9,546,815.12		11,665,853.31	2,564,818.71	26,439,541.17	110.166,023.58
UGWUNAGBO	45,778,375.13	7,290,158.60	19	8,908,302.91	1,958,552.14	19,610,916.38	83,546,305.16
UKWA EAST	43,254,311.61	6,888,204.12		8,417,129,46	1,850,564.25	18,427,093,38	78,837,302.82
UKWA WEST	45,040,408.20	7,172,638.14	12	8,764,697.27	1,926,979,44	19,906,809.83	82,811,532.88
UMUAHIA NORTH	67.140,724.15	10.692,090.46		13,065,337.22	2,872,504,94	26,490,775.54	120.261,432.30
UMUAHIA SOUTH	58,013,524.29	9,238,593,38		11,289,217.80	2,482,012.78	22,399,501.59	103,422,649.83
Abia Total	954,349,534.18	151,979,170.26		185,712,898.46	40,830,267.90	404,629,913.61	1,737,501,784.41

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

### **ADAMAWA STATE**



Beneficiaries			ADAMAWA
No. of LGCs			21
Gross Statutory Allocation		=N=	1,566,681,380.15
13% Share of Derivation (Net)		=N=	72
Gross Total		=N=	1,566,681,380.15
Deductions	External Debt	=N=	52,020,925.73
	Contractual Obligation (ISPO)	=N=	0.00
	Other Deductions (see Note)	=N=	330,357,169.14
Net Statutory Allocation		=N=	1,184,303,285.28
Distribution of 49.923Billion Excess PPT Savings Account		=N=	304,870,416.60
Distribution of 10.976B Excess PPT Savings Account		=N=	67,027,874.15
Distribution of Exchange Gain		=N=	249,492,379.57
Gross VAT Allocation		=N=	704,553,658.88
Total Gross Amount		=N=	2,892,625,709.35
Total Net Amount	i j	=N=	2,510,247,614.48

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 49.923Billion Excess PPT Savings Account	Distribution of 10.976Billion Excess PPT Savings Account	Value Added Tax	Total Allocation
DEMSA	59,494,762.17	9,474,478.97		11,577,461.22	2,545,385,09	24,420,869.40	107,512,956,86
FUFORE	72,681,620.86	11,574,472.49		14,143,575.27	3,109,563.05	25,768,313.46	127,277,545.13
GANYE	61,888,420.98	9,855,666.64	8	12,043,258.40	2,647,793.83	23,615,273.69	110,050,413,54
GIREI	54,184,204.29	8,628,778.15	Ψ.	10,544,046.25	2,318,181.65	21,916,166.47	97,591,376.82
GOMBI	53,617,211.82	8,538,485.19		10,433,711.61	2,293,923.81	22,735,218.68	97,618,551.12
GUYUK	57,324,525,73	9.128.871.07		11,155,141.22	2,452,535.11	24,297,966,71	104,359,039,85
HONG	62,440,152.68	9,943,529.34		12,150,623.35	2.671,398.76	23,866,411.82	111,072,115.95
JADA	65,317,608,41	10,401,761.17	-	12,710,565.62	2,794,505.95	23,833,867.03	115,058,308.19
YOLA-NORTH	56,790,410.66	9,043,813.80	111	11.051,204.40	2,429,683,88	25,317,769.95	104,632,882,69
LAMURDE	50,848,344.29	8,097,545.92		9,894,900.20	2.175,462.39	21,059,336.39	92,075,569.18
MADAGALI	51,673,287.45	8,228,917.26		10,055,431.10	2,210,756.22	22,156,987.96	94,325,379.99
MAIHA	50,591,474,96	8,056,639,74		9,844,914.38	2.164.472.66	20,980,192.24	91,637,693.99
MAYO BELWA	58,661,902.88	9,341,846,99		11,415,389.88	2,509,752.58	23,069,139.20	104,998,031.53
MICHIKA	56,869,240.69	9,056,367,40		11,066,544.43	2.433.056.50	23,177,439.10	102,602,648.11
MUBI NORTH	54,266,938.88	8.641,953.55		10,560,146.10	2,321,721.31	22,966,620.62	98,757,380.45
MUBI SOUTH	50,556,435.68	8,051,059,78		9,838,095.87	2,162,973.56	21,863,436.93	92,472,001.82
NUMAN	48,046,663.29	7,651,381.13		9,349,703,42	2,055,597,10	19,958,893.84	87,062,238,77
SHELLENG	54,428,959,73	8,667,755.20		10,591,674.76	2,328,653.11	22,866,793.34	98,883,836.14
SONG	68,510,706.31	10,910,258.69		13,331,930.69	2,931,117,37	25,041,164.15	120,725,177.20
TOUNGO	58,698,662,04	9,347,700.85		11,422,543.08	2,511,325.26	16,030,976.31	100,011,207.54
YOLA-SOUTH	56,883,432,09	9,058,627.37		11,069,306,02	2,433,663.65	25,136,356.41	104,581,385.55
Adamawa Total	1,203,774,965.89	191,699,910.72		234,250,167,26	51,501,522.86	482,079,193.68	2,163,305,760.41

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

### **AKWA IBOM STATE**





Beneficiaries			AKWA IBOM
No. of LGCs			31
Gross Statutory Allocation		=N=	1,581,240,427.09
13% Share of Derivation (Net)		=N=	6,814,439,235.50
Gross Total		=N=	8,395,679,662.59
Deductions	External Debt	=N=	113,718,046.95
	Contractual Obligation (ISPO)	=N=	0.00
	Other Deductions (see Note)	=N=	977,490,067.63
Net Statutory Allocation	i i	=N=	7,304,471,548.01
Distribution of 49.923Billion Excess PPT Savings Account		=N=	2,446,582,674.12
Distribution of 10.976B Excess PPT Savings Account		=N=	495,639,789.52
Distribution of Exchange Gain		=N=	1,660,065,527.96
Gross VAT Allocation		=N=	761,004,469.14
Total Gross Amount		=N=	13,758,972,123.33
Total Net Amount		=N=	12,667,764,008.75

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 49.923800 on Excess PPT Savings Account	Distribution of 10.976888 Excess PPT Savings Account	Value Added Tax	Total Alexation
ABAK	54,621,542.19	8,698,423.76	88	10,629,150.59	2,336,892.43	22.278.750.31	98,564,759.27
EASTERN OBOLO	42,648,417.09	6,791,716.04	25.5	8,299,224.62	1,824,642.06	18,364,055.52	77,928,055.34
EKET	56,307,992.70	8,966,989.25		10,957,327.64	2,409,044.43	23,946,708.22	102,588,062,24
EKPE ATAI	43,166,472.05	6,874,215.76	3	8,400,036.21	1,846,806.16	19,064,391,51	79,351,921.71
ESSIEN UDIM	58,008,650.27	9,237,817,19	19.1	11,288,269,33	2,481,804.25	24,949,018,01	105,965,559.06
ETIM EXPO	50,561,073.21	8,051,798.30		9,838,998.31	2,163,171.97	20,600,575,42	91,215,617.21
ETINAN	57,345,062.99	9,132,141.61	- 3	11,159,137,69	2,453,413.77	23,783,585.56	103,873,341.61
IBENO	45,947,677,72	7,317,119.87	2	8,941,248,57	1,965,795,47	19,103,515.04	83,275,356.66
IBESIKPO ASUTAN	53,323,869.81	8,491,770.78	99	10.376,628.34	2,281,373.66	22,179,620.77	96,653,263.36
IBIONO IBOM	58,013,901,74	9,238,653,48	- 0	11,289,291.25	2,482,028.93	24,798,105,87	105,821,981,26
IKA	44,649,105.22	7.110,323.55	137	8,688,551.15	1,910,238.19	18,981,858.32	81,340,076.43
IKONO	52,811,868.32	8,410,235.08	9	10,276,994.74	2,259,468,52	21,920,608.09	95,679,174.74
IKOT ABASI	52.826,758.26	8,412,606.28	725	10,279,892.26	2,260,105.56	21,926,538.92	95,705,901.29
IKOT EKPENE	54,482,942.60	8,676,351.92		10,602,179.63	2,330,962.67	22,477,457.93	98,569,894.75
INI	49,775,507.33	7,926,697.75		9,686,130.09	2,129,562,83	20,290,477.89	89,800,375.89
ITU	50,823,300,47	8,093,557,71		9,890,024.77	2.174,390.93	21,677,842.89	92,659,116,77
MBO	47,440,529.91	7,554,855.02	3	9,231,752.10	2,029,664,68	20,530,501.95	86,787,303.67
MKPAT ENIN	58,940,332,54	9,386,186.63	197	11.469.571.26	2,521,664.74	24,219,775.46	106,537,530,62
NSIT IBOM	49,181,343.58	7,832,077.79	18	9,570,508.01	2.104.142.52	20,759,710.98	89,447,782.87
NSIT UBIUM	51,746,973.57	8,240,651.70	(6)	10,069,770.15	2,213,908.76	21,737,549.87	94,000,854.04
OBAT AKARA	53,824,368,45	8,571,474.67	(9.0	10,474,023.53	2,302,786.67	22,736,819.48	97,909,472,79
OKOBO	46,263,453.43	7,367,406.82	(3)	9,002,697,36	1,979,305.41	20,532,744.70	85,145,607.72
ONNA	48,308,045.12	7,693,005.92	74	9,400,567.36	2,066,779.89	21,495,432.57	88,963,830.86
ORON	49,481,024.62	7,879,801.68		9,628,824.84	2,116,963.88	19,705,618.59	88,812,233.61
ORUK ANAM	58,299,608.34	9,284,151.96	(31)	11,344,888.70	2,494,252.41	23,951,542.59	105,374,444.01
UDUNG UKO	43,427,769.34	6,915,827.08	727	8,450,883.70	1,857.985.35	18,001,976.03	78,654,441.51
UKANAFUN	53,286.227.63	8,485,776.30	3	10,369,303.31	2,279,763.20	21.677,842.89	96,098,913.33
UQUO	43,443,234.50	6,918,269,89	10.	8,453,893.16	1,858,647.01	18,521,446.72	79,195,511.27
URUAN	56.656,952.05	9,022,560.66	0.5%	11,025,233.84	2,423,974.08	21,242,599,92	100,371,320.54
URUE OFFONG/ORUK	46,880,838.66	7,465,724,77	(3)	9,122,838.24	2,005,719,22	18,893,145.11	84.368,266.00
UYO	70,862.673.71	11,284,807.05	72.1	13,789,614.87	3,031,742.40	30,775,432.69	129,744,270,72
Akwa Ibom Total	1,603,357,517,44	255,333,016.27	8	312,007,457.61	68,597,002.08	671,125,249.80	2,910,420,243.19

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

### **ANAMBRA STATE**



Beneficiaries			ANAMBRA
No. of LGCs			21
Gross Statutory Allocation		=N=	1,563,746,387.03
13% Share of Derivation (Net)		=N=	
Gross Total		=N=	1,563,746,387.03
Deductions	External Debt	=N=	39,537,418.02
	Contractual Obligation (ISPO)	=N=	0.00
	Other Deductions (see Note)	=N=	107,021,602.06
Net Statutory Allocation		=N=	1,417,187,366.95
Distribution of 49.923Billion Excess PPT Savings Account		=N=	304,299,277.77
Distribution of 10.976B Excess PPT Savings Account		=N=	66,902,305.32
Distribution of Exchange Gain		=N=	249,024,984.97
Gross VAT Allocation		=N=	791,594,195.05
Total Gross Amount		=N=	2,975,567,150.14
Total Net Amount		=N=	2,829,008,130.06

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 49.923Billion Excess PPT Savings Account	Distribution of 10.976Billion Excess PPT Savings Account	Value Added Tax	Total Allocation
AGUATA	79,704,756.18	12,692,899.48		15,510,251.50	3,410,036.29	34,269,314.64	145,587,258.10
ANAMBRA EAST	52,418,384.00	8,347,573.11		10,200,424.14	2,242,633.95	23,462,201.30	96,671,216.49
ANAMBRA WEST	53,923,693.63	8,587,292.10		10,493,351.84	2,307,036.13	24,164,181.98	99,475,555.68
ANIOCHA	65,177,303.55	10,379,417.77		12,683,262.81	2,788,503.24	30,024,536.93	121,053,024.30
AWKA NORTH	49,500,041.59	7,882,830.12	*	9,632,525.47	2,117,777.49	21,432,612.45	90,565,787.12
AWKA SOUTH	56,985,585.80	9,074,895.24	181	11,089,184.76	2,438,034.13	25,242,346.54	104,830,046.47
AYAMELUM	52,812,782.79	8,410,380.70		10,277,172.69	2,259,507.65	23,715,332.99	97,475,176.82
DUNUKOFIA	47,221,189.99	7,519,925.37	(*)	9,189,069.36	2,020,280.59	20,623,926.72	86,574,392.03
EKWUSIGWO	52,447,983.25	8,352,286.76	*	10,206,184.04	2,243,900.30	23,706,411.83	96,956,766.19
IDEMILI NORTH	82,974,600.17	13,213,618.74	(8)	16,146,551.07	3,549,931.17	37,290,099.21	153,174,800.37
IDEMILI SOUTH	57,667,447.32	9,183,480.98	*	11,221,872.50	2,467,206.45	26,171,044.30	106,711,051.55
IHIALA	70,504,244.23	11,227,727.53	(5)	13,719,865.82	3,016,407.59	30,879,572.82	129,347,817.99
NJIKOKA	51,802,623.77	8,249,513.93	*	10,080,599.47	2,216,289.66	23,219,685.29	95,568,712.13
NNEWI NORTH	51,362,609.72	8,179,442.15	188	9,994,974.36	2,197,464.39	23,673,418.49	95,407,909.11
NNEWI SOUTH	61,646,378.59	9,817,121.64	*	11,996,157.84	2,637,438.45	27,465,609.30	113,562,705.82
OGBARU	58,904,859.17	9,380,537.53	(5)	11,462,668.28	2,520,147.07	26,878,557.09	109,146,769.14
ONISHA NORTH	49,346,001.55	7,858,299.40	*	9,602,549.85	2,111,187.14	22,047,325.24	90,965,363.18
ONISHA SOUTH	51,131,444.98	8,142,629.41	181	9,949,990.55	2,187,574.39	22,631,436.95	94,043,076.27
ORUMBA NORTH	55,217,619.09	8,793,348.38	*	10,745,144.96	2,362,394.59	24,412,828.17	101,531,335.19
ORUMBA SOUTH	55,878,834.35	8,898,646.23	(5)	10,873,815.01	2,390,683.60	25,150,094.77	103,192,073.95
OYI	53,651,909.70	8,544,010.79	**	10,440,463.69	2,295,408.30	24,194,733.21	99,126,525.69
Anambra Total	1,210,280,293.43	192,735,877.36	(#C)	235,516,080.00	51,779,842.55	540,655,270.23	2,230,967,363.58

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

### **BAUCHI STATE**



Beneficiaries			BAUCHI
No. of LGCs			20
Gross Statutory Allocation		=N=	1,881,239,295.25
13% Share of Derivation (Net)		=N=	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Gross Total		=N=	1,881,239,295.25
Deductions	External Debt	=N=	78,191,034.27
	Contractual Obligation (ISPO)	=N=	305,669,380.00
	Other Deductions (see Note)	=N=	519,349,334.31
Net Statutory Allocation		=N=	978,029,546.67
Distribution of 49.923Billion Excess PPT Savings Account		=N=	366,082,226.37
Distribution of 10.976B Excess PPT Savings Account	į į	=N=	80,485,714.79
Distribution of Exchange Gain		=N=	299,585,400.23
Gross VAT Allocation		=N=	819,875,019.74
Total Gross Amount		=N=	3,447,267,656.38
Total Net Amount		=N=	2,544,057,907.80

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 49 923Billion Excess PPT Savings Account	Distribution of 10.976Billion Excess PPT Savings Account	Value Added Tax	Total Allocation
ALKALERI	90,462,920.06	14,406,125.89		17,603,750.50	3,870,306.56	32,132,529.16	158,475,632.16
BAUCHI	109,243,503.65	17,396,914.28	8	21,258,382.78	4,673,802.80	40,325,343.87	192,897,947.37
BOGORO	47,777,260.31	7,608,478.99	2	9,297,278.59	2,044,071.14	19,911,586.37	86,638,675.41
DAMBAN	56,464,915.54	8,991,979.04	2	10,987,864.25	2,415,758.11	23,236,188.78	102,096,705.72
DARAZO	71,628,070.75	11,406,695.73		13,938,558.31	3,064,488.65	28,253,718.37	128,291,531.82
DASS	47,431,016.99	7,553,340.10	2.	9,229,900.92	2,029,257 69	20,197,063.50	86,440,579.20
GAMAWA	75,670,112.64	12,050,386.70		14,725,124.75	3,237,420.74	29,987,662.97	135,670,707.79
GANJUWA	76,386,773.37	12,164,514.17	2	14,864,584.28	3,268,081.88	28,197,450.27	134,881,403.98
GIADE	53,729,640.27	8,556,389.30	3	10,455,589.77	2,298,733.88	23,537,564.50	98,577,917.72
I/GADAU	61,536,118.94	9,799,562.91		11,974,701.72	2,632,721.17	27,177,148.65	113,120,253.39
JAMA'ARE	47,614,703.11	7,582,591.93		9,265,645.56	2,037,116.40	21,589,561.90	88,089,618.90
KATAGUM	73,736,329.43	11,742,433.74	2	14,348,817.67	3,154,687.02	30,465,219.15	133,447,487.01
KIRFI	60,644,612.00	9,657,591.36	8	11,801,217.76	2,594,579.52	23,071,521.10	107,769,521.74
MISAU	70,813,838.00	11,277,030.02	8	13,780,111.62	3,029,653.05	28,846,302.70	127,746,935.38
NINGI	90,746,367.13	14,451,264.54		17,658,908.25	3,882,433.37	35,011,621.79	161,750,595.07
SHIRA	68,030,749.33	10,833,826.04	2	13,238,532.83	2,910,583.20	27,377,401.29	122,391,092.69
TAFAWA BALEWA	66,913,458.34	10,655,898.61		13,021,112.13	2,862,781.75	26,678,361.10	120,131,611.93
TORO	94,101,046.74	14,985,493.78	5.	18,311,716.53	4,025,957.80	33,178,148.94	164,602,363.78
WARJI	52,372,689.34	8,340,296.28	8	10,191,532.13	2,240,678.98	21,431,921.51	94,577,118.24
ZAKI	58,603,506.50	9,332,547.43	2	11,404,026.16	2,507,254.19	25,256,407.92	107,103,742.20
Bauchi Total	1,373,907,632.42	218,793,360.84	25	267,357,356.49	58,780,367.88	545,862,723.86	2,464,701,441.49

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



### **BAYELSA STATE**



454			A A A A A A A A A A A A A A A A A A A
Beneficiaries			BAYELSA
No. of LGCs			8
Gross Statutory Allocation	ľ	=N=	1,391,582,369.61
13% Share of Derivation (Net)		=N=	4,865,660,062.29
Gross Total		=N=	6,257,242,431.91
Deductions	External Debt	=N=	26,853,317.09
	Contractual Obligation (ISPO)	=N=	421,546,663.22
	Other Deductions (see Note)	=N=	1,097,827,002.68
Net Statutory Allocation		=N=	4,711,015,448.92
Distribution of 49.923Billion Excess PPT Savings Account		=N=	1,484,251,793.31
Distribution of 10.976B Excess PPT Savings Account		=N=	350,738,667.21
Distribution of Exchange Gain		=N=	1,179,779,162.77
Gross VAT Allocation		=N=	619,239,676.34
Total Gross Amount		=N=	9,891,251,731.54
Total Net Amount	<u> </u>	=N=	8,345,024,748.55

Local Government Councils	Gross Statutory Aflocation	Exchange Gain Difference	Deduction	Distribution of 49.923Billion Excess PPT Savings Account	Distribution of 10.976Billion Excess PPT Savings Account	Value Added Tax	Total Allocation
BRASS	66,548,633,24	10,597,800.60	- 4	12,950,118.51	2,847,173.31	26,761,688.37	119,705,414.02
EKERMOR	76,398,175.99	12,166,330,03	19	14,866,803.19	3,268,569.72	31,008,359.96	137,708,238.89
KOLOKUMA/OPOKUMA	50,843,067.27	8,096,705.56	93	9,893,873,32	2,175,236.62	21,391,199.80	92,400,082.57
NEMBE	62,691,798.90	9,983,603,74	100	12,199,592.78	2,682,165.03	24,064,507.67	111,621,668.12
OGBIA	65,883,614.92	10,491,897.12	05	12,820,708.40	2,818,721.60	26,506,363.77	118,521,305.81
SAGRAMA	64,773,820.86	10,315,163.57	10	12,604,746.57	2,771,240.90	26,866,200.51	117,331,172.41
SOUTHERN LIAW	89,489,464.20	14,251,104.06	85	17,414,319.58	3,828,658.86	33,458,240.11	158,441,786.81
YENAGOA	82,602,120.61	13,154,301.75	18	16,074,067.92	3,533,995.24	35,149,323.27	150,513,808.80
Bayelsa Total	559,230,695.99	89,056,906.43	88	108,824,230.26	23,925,761.29	225,205,883.45	1,006,243,477.42

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

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### **BENUE STATE**



Beneficiaries			BENUE
No. of LGCs			23
Gross Statutory Allocation	i i	=N=	1,763,783,450.19
13% Share of Derivation (Net)		=N=	25
Gross Total		=N=	1,763,783,450.19
Deductions	External Debt	=N=	23,309,408.26
	Contractual Obligation (ISPO)	=N=	103,855,987.23
	Other Deductions (see Note)	=N=	478,172,499.15
Net Statutory Allocation	ľ í	=N=	1,158,445,555.55
Distribution of 49.923Billion Excess PPT Savings Account		=N=	343,225,752.26
Distribution of 10.976B Excess PPT Savings Account	i i	=N=	75,460,560.53
Distribution of Exchange Gain		=N=	280,880,679.13
Gross VAT Allocation		=N=	791,120,583.37
Total Gross Amount		=N=	3,254,471,025.48
Total Net Amount	i i	=N=	2,649,133,130.84

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 49,923Billion Excess PPT Savings Account	Distribution of 10.976Billion Excess PPT Savings Account	Value Added Tax	Total Allocation
ADO	65,818,896.28	10,481,590.75	(6,066,891.24)	12,808,114.39	2,815,952.72	24,588,175,63	110,445,838.53
AGATU	58,075,217.06	9,248,417.89	(6,066,891,24)	11,301,222.98	2,484,652.20	21,430,433.80	96,473,052.69
APA	56,234,076.28	8,955,218.13	(6,066,891,24)	10,942,943.78	2,405,882,04	20,495,556.03	92,966,785.02
BURUKU	66,664,762.39	10,616,294.04	(6,066,891.24)	12,972,716.81	2,852,141.71	25,826,123.65	112,865,147.36
GBOKO	86,520,482.19	13,778,296.76	(6,066,891,24)	16,836,566.63	3,701,635.87	33,561,865,96	148,331,956.17
GUMA	70,688,318.36	11,257,041.14	(6,066,891.24)	13,755,685.96	3,024,282.90	25,221,976,71	117,880,413.84
GWEREAST	67,054,468.61	10,678,354,35	(6,066,891.24)	13,048,552.21	2,868,814.64	23,828,880.23	111,412,178.81
GWER WEST	57,623,425.37	9,176,470.53	(6,066,891,24)	11,213,305.99	2,465,323.04	21,760,466.89	96,172,100.58
KATSINA ALA	72,793,248.39	11,592,249.06	(6,066,891,24)	14,165,297,58	3,114,338.85	26,872,590.69	122,470,833.33
KONSHISHA	68,870,665.15	10,967,581.76	(6,066,891,24)	13,401,977.35	2,946,517.61	26,920,136.99	117,039,987.62
KWANDE	78,852,315.19	12,557,149.14	(6.066,891.24)	15,344,369.63	3,373,566.01	28,067,677.28	132,128,186.02
LOGO	60,553,933.59	9,643,150.91	(6,066,891.24)	11,783,572.07	2,590,699.99	24,098,807.63	102,603,272.96
MAKURDI	72,739,507.01	11,583,690.80	(6,066,891.24)	14.154,839.71	3,112,039.62	30,494,880.75	126,018,066.64
OBI	53,732,964.89	8,556,918.75	(6,066,891.24)	10,456,236.73	2,298,876.12	20,599,719.29	89,577,824.54
OGBADIBO	56,447,616.60	8,989,224.21	(6,066,891,24)	10,984,497.94	2,415,018.01	22,087,509.64	94,856,975.15
CHIMINI	51,487,110.29	8,199,268,74	(6,066,891.24)	10,019,201.71	2,202,790.94	19,235,479.53	85,076,959.98
OJU	65,146,923.20	10,374,579.73	(6,066,891,24)	12,677,350.91	2,787,203.46	24,157,268.64	109,076,434.70
OKPOKWU	61,049,286.98	9,722,035,43	(6,066,891.24)	11,879,966.02	2,611,892.87	24,476,785.72	103,673,075.77
OTUKPO	71,499,952.55	11,386,293.04	(6,066,891.24)	13,913,626.98	3,059,007.33	28,714,037.76	122,506,026.42
TARKA	49,555,026,27	7,891,586,37	(6,066,891.24)	9,643,225.29	2,120,129.92	19,634,788.67	82,777,865.27
UKUM	67,757,743.90	10,790,350.21	(6,066,891.24)	13,185,406.98	2,898,903.11	26,484,445,47	115,049,958,43
USHONGO	65,976,943.79	10,506,759.65	(6,066,891.24)	12,838,869.85	2,822,714.52	25,059,601.62	111,137,998.19
VANDEIKYA	69,881,257.67	11,128,517.57	(6.066,891.24)	13,598,634.93	2,989,754.14	27.141,820.34	118,673,093,41
Benue Total	1,495,024,142.02	238,081,038.96	(139,538,498.52)	290,926,182.43	63,962,137.62	570,759,028.92	2,519,214,031.42

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

### **BORNO STATE**





Beneficiaries	i i		BORNO
No. of LGCs			27
Gross Statutory Allocation		=N=	1,954,019,287.92
13% Share of Derivation (Net)		=N=	-
Gross Total		=N=	1,954,019,287.92
Deductions	External Debt	=N=	19,900,586.24
	Contractual Obligation (ISPO)	=N=	0.00
	Other Deductions (see Note)	=N=	323,071,065.26
Net Statutory Allocation		=N=	1,611,047,636.42
Distribution of 49.923Billion Excess PPT Savings Account		=N=	380,244,944.44
Distribution of 10.976B Excess PPT Savings Account		=N=	83,599,486.52
Distribution of Exchange Gain		=N=	311,175,538.33
Gross VAT Allocation		=N=	771,930,353.95
Total Gross Amount		=N=	3,500,969,611.16
Total Net Amount		=N=	3,157,997,959.66

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 49.923Billion Excess PPT Savings Account	Distribution of 10.976Billion Excess PPT Savings Account	Value Added Tax	Total Allocation
ABADAN	58,686,261.62	9,345,726.10	20	11,420,130.00	2,510,794.73	20,267,661.72	102,230,574.18
ASKIRA UBA	56,747,471.07	9,036,975.72	F.	11,042,848.51	2,427,846.78	22,157,103.64	101,412,245.72
BAMA	79,614,243.54	12,678,485.44	20	15,492,638.07	3,406,163.86	28,730,603.18	139,922,134.09
BAYO	45,860,211.57	7,303,190.97	=	8,924,227.98	1,962,053.38	19,210,977.71	83,260,661.62
BIU	63,474,258.66	10,108,209.64	20	12,351,856.56	2,715,641.28	24,050,034.27	112,700,000.41
CHIBOK	45,726,565.57	7,281,907.99	5	8,898,220.96	1,956,335.55	18,569,401.77	82,432,431.83
DAMBOA	76,652,559.29	12,206,840.31	2	14,916,305.24	3,279,453.09	26,816,142.15	133,871,300.08
DIKWA	50,726,021.80	8,078,066.19	7.	9,871,096.70	2,170,229.03	20,553,188.69	91,398,602.40
GUBIO	60,244,842.79	9,593,928.53	20	11,723,424.14	2,577,476.05	22,889,087.32	107,028,758.83
GUZAMALA	51,350,417.97	8,177,500.63	7	9,992,601.89	2,196,942.78	20,041,791.90	91,759,255.18
GWOZA	73,985,557.41	11,782,123.03	20	14,397,316.52	3,165,349.82	29,045,883.96	132,376,230.74
HAWUL	52,397,753.29	8,344,287.69	7.	10,196,409.48	2,241,751.30	21,271,117.80	94,451,319.55
JERE	60,454,802.88	9,627,364.45	20	11,764,281.60	2,586,458.85	25,800,973.93	110,233,881.71
KAGA	53,438,895.86	8,510,088.56		10,399,011.98	2,286,294.86	19,761,049.47	94,395,340.74
KALA BALGE	49,178,723.05	7,831,660.47	20	9,569,998.07	2,104,030.41	18,304,856.97	86,989,268.97
KONDUGA	72,060,594.30	11,475,574.66	7.0	14,022,725.80	3,082,993.46	23,077,777.33	123,719,665.54
KUKAWA	74,265,767.70	11,826,746.23	20	14,451,844.40	3,177,338.16	25,435,156.52	129,156,853.01
KWAYA KUSAR	41,351,215.81	6,585,138.09	75	8,046,794.04	1,769,143.44	18,090,699.29	75,842,990.67
MAFA	55,708,130.90	8,871,461.88	20	10,840,596.75	2,383,380.33	20,434,023.92	98,237,593.77
MAGUMERI	65,924,536.05	10,498,413.77	F	12,828,671.50	2,820,472.34	22,263,758.85	114,335,852.51
MAIDUGURI METRO	96,001,877.59	15,288,199,11	20	18,681,611.20	4,107,281.70	41,265,381.42	175,344,351.02
MARTE	59,949,245.73	9,546,855.00		11,665,902.05	2,564,829.42	21,722,458.73	105,449,290.94
MOBBAR	55,825,893.32	8,890,215.42	2	10,863,512.88	2,388,418.60	21,088,707.49	99,056,747.72
MONGUNO	54,491,364.94	8,677,693.16	7.	10,603,818.58	2,331,323.01	20,749,653.57	96,853,853.26
NGALA	62,320,073.83	9,924,406.91	23	12,127,256.45	2,666,261.38	27,090,156.33	114,128,154.90
NGANZAI	54,171,663.96	8,626,781.12		10,541,605.95	2,317,645.13	20,248,673.11	95,906,369.27
SHANI	52,539,244.72	8,366,820.05	2	10,223,943.19	2,247,804.77	20,374,167.42	93,751,980.15
Borno Total	1,623,148,195.23	258,484,661.11	7.	315,858,650.49	69,443,713.53	619,310,488.43	2,886,245,708.80

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

### **CROSS RIVER STATE**



Beneficiaries			CROSS RIVER
No. of LGCs			18
Gross Statutory Allocation	i i	=N=	1,581,510,094.00
13% Share of Derivation (Net)		=N=	3
Gross Total	ľ	=N=	1,581,510,094.00
Deductions	External Debt	=N=	240,541,126.42
	Contractual Obligation (ISPO)	=N=	633,134,951.92
	Other Deductions (see Note)	=N=	681,212,459.20
Net Statutory Allocation	ľ	=N=	26,621,556.46
Distribution of 49.923Billion Excess PPT Savings Account		=N=	307,756,029.61
Distribution of 10.976B Excess PPT Savings Account	ľ	=N=	67,662,296.17
Distribution of Exchange Gain		=N=	251,853,836.82
Gross VAT Allocation	ĺ	=N=	684,340,292.28
Total Gross Amount		=N=	2,893,122,548.88
Total Net Amount		=N=	1,338,234,011.34

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 49.923Billion Excess PPT Savings Account	Distribution of 10.976Billion Excess PPT Savings Account	Value Added Tax	Total Allocation
ABI	55,698,577.42	11,869,940.50	(2,017,457.56)	10,838,737,68	2,382,971.60	22,719,027.38	98,491,797.02
AKAMKPA	70,012,436.11	11,149,407.60	(2,544,453.37)	13,624,161.77	2,995,366.39	23,034,158.64	118,271,077.15
AKPABUYO	67,022,517.89	10,673,266.23	(2,434,582,26)	13,042,334.71	2,867,447.68	29,028,281.17	120, 199, 265, 43
BAKASSI	43,244,102.16	6,886,578.27	(1,558,697.37)	8,415,142.74	1,850,127.46	17,116,289,62	75,953,542.87
BEKWARA	51,658,176.00	8,226,510,77	(1.868,649.67)	10,052,490.47	2,210,109.70	20,776,307.70	91,054,944.97
BIASE	59,428,899.80	9,463,990.45	(2,154,700.07)	11,564,644.65	2,542,567.28	23,934,149,20	104,779,551.32
BOKI	68, 132, 099.91	10,849,966.02	(2,475,446.61)	13,258,255.28	2,914,919.32	24,779,316.99	117,459,110.90
CALABAR MUNICIPAL	53,971,111.39	8 594 843 33	(1,963,847.98)	10,502,579 16	2,309,064.82	24,442,954.37	97,866,705.08
CALABAR SOUTH	57,526,552.24	9,161,043.59	(2,084,922.28)	11,194,454.83	2,461,178.48	25,052,882.62	103,311,189.49
ETUNG	45,045,532.29	7,173,454,15	(1,625,005,68)	8,765,694.40	1,927,198.67	19,499,136.48	80,786,010.30
IKOM	61,463,993.65	9,788,077.03	(2,231,802 60)	11,960,666.40	2,629,635,41	23 595 244 80	107,205,814.69
OBANLIKU	53,042,186,12	6,446,912.95	(2,540,598.25)	10,321,813.73	2,269,322.29	21,000,682.36	92,540,319.19
OBUBRA	58,460,503.70	9,309,774.38	(2.119,233.01)	11,376,198.34	2,501,136.05	24,096,673.80	103,625,053.27
OBUDU	55,346,687.91	8,813,902.46	(2,004,350.13)	10,770,261.28	2,367,916.59	23,481,761.66	98,776,179.76
ODUKPANI	62,779,482.17	9,997,567.21	(2,278,449.64)	12,216,655 62	2,685,916.41	25,093,451.47	110,494,623,24
OGAJA	59,001,943.46	9,395,998.10	(2.139,279.57)	11,481,560.52	2,524,300.66	24,069,611.29	104,334,134.46
YAKURR	59,234,542.50	9,433,039.26	(2, 147, 660.84)	11,526,823,43	2,534,252.02	25,293,106.04	105,874,102.41
YALA	65,323,174.23	10,402,647.52	(2,372,129.21)	12,711,646.71	2,794,744.07	26,010,437.09	114,870,522.42
Cross River Total	1,046,392,518.94	166,636,919.81	(38,551,266,10)	203,624,123.72	44,768,174.92	423,023,472.68	1,845,893,943.97

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





### **DELTA STATE**



Beneficiaries	l i		DELTA
No. of LGCs			25
Gross Statutory Allocation		=N=	1,596,883,905.27
13% Share of Derivation (Net)		=N=	4,787,930,884.16
Gross Total		=N=	6,384,814,789.43
Deductions	External Debt	=N=	19,548,234.79
	Contractual Obligation (ISPO)	=N=	1,098,907,642.20
	Other Deductions (see Note)	=N=	1,300,745,697.56
Net Statutory Allocation		=N=	3,965,613,214.88
Distribution of 49.923Billion Excess PPT Savings Account		=N=	1,512,890,461.10
Distribution of 10.976B Excess PPT Savings Account	i j	=N=	367,315,711.10
Distribution of Exchange Gain		=N=	1,238,117,129.81
Gross VAT Allocation	į	=N=	825,762,879.79
Total Gross Amount		=N=	10,328,900,971.24
Total Net Amount	i i	=N=	7,909,699,396.69

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 49,923Billion Excess PPT Savings Account	Distribution of 10.976Billion Excess PPT Savings Account	Value Added Tax	Total Allocation
ANIOCHA NORTH	45,743,283.51	7,284,570.30		8,901,474.21	1,957,050.80	21,826,955.13	85,713,333.95
ANIOCHA SOUTH	49,858,364.06	7,939,892.60	(E)	9,702,253.70	2,133,107.72	23,615,822.18	93,249,440.27
BOMADI	42,620,685.02	6,787,299.74	- 8	8,293,828.06	1,823,455.58	20,926,516.02	80,451,784.43
BURUTU	61,253,631.03	9,754,577.00		11,919,730.61	2,620,635.39	27,057,795.15	112,606,369.19
ETHIOPE EAST	55,731,286.13	8,875,149.33		10,845,102.67	2,384,370.99	26,615,524.90	104,451,434.02
ETHIOPE WEST	57,087,826.10	9,091,176.90		11.109,080.34	2,442,408.31	26,755,073.78	106,485,565.43
IKA NORTH EAST	60,523,629.71	9,638,325.05	100	11,777,675.05	2,589,403.49	25,761,535.63	110,290,568.94
IKA SOUTH	56,923,359.19	9,064,985.72	- 3	11,077,075.69	2.435,371.87	24,711,779.23	104,212,571.70
ISOKO NORTH	53,560,686.11	8,529,483.53		10,422,711.92	2,291,505.45	23,792,800.06	98,597,187.07
ISOKO SOUTH	59,892,801.58	9.537,866.33		11,654,918.22	2,562,414,55	27,957,187.65	111,605,168.33
NDOKWA EAST	50,328,412.95	8,014,747.39	- 3	9,793,723.48	2,153,217.99	21,750,203.25	92,040,305.07
NDOKWA WEST	51,906,146.53	8,265,999.82		10,100,744.62	2,220,718.71	24,050,467,08	96,544,076.76
OKPE	47,544,910.03	7,571,477.45	- 3	9,252,064.08	2,034,130.42	23,088,775.99	89,491,357.97
OSHIMILI NORTH	46,563,823.20	7,415,240.39	2	9,061,148.21	1,992,156.24	22,355,496.49	87,387,864.52
OSHIMILI SOUTH	50,527,118.89	8,046,391.11		9,832,390.92	2,161,719.29	24,064,322.29	94,631,942.50
PATANI	41,727,446.85	6,645,052.49	- 3	8,120,007.21	1,785,239.87	19,982,717.09	78,260,463.50
SAPELE	52,558,945.16	8,369,957.33	10	10,227,776.82	2,248,647.62	25,174,981,81	98,580,308.74
UDU	55,260,287.51	8,800,143.28		10,753,448.08	2,364,220.09	23,753,227.98	100,931,326.94
UGHELLI NORTH	72,168,327.06	11,492,730.99	- 3	14,043,690.19	3,087,602.63	32,607,952.90	133,400,303.76
UGHELLI SOUTH	57,208,948.03	9,110,465.44	-	11,132,650.22	2,447,590,31	27,252,665.19	107,152,319.20
UKWUANI	45,371,776.19	7,225,408.15	¥	8,829,180.26	1,941,156.47	22,608,378.99	85,975,900.05
UVWIE	53,311,232.88	8,489,758.36	- 3	10,374,169.24	2,280,833.01	26,151,026.51	100,607,020.00
WARRI SOUTH	66,250,533.45	10,550,328.51	-	12,892,109.39	2,834,419.60	31,730,240.32	124,257,631.29
WARRI NORTH	54,520,306.71	8,682,302.11	5.	10,609,450.54	2,332,561.24	23,451,154.51	99,595,775.11
WARRI SOUTH-WEST	52,358,169,47	8,337,984.01	-	10,188,706.61	2.240,057.77	22.423,526.57	95,548,444.43
Delta Total	1,340,801,937.35	213,521,313.34		260,915,110.37	57,363,995.42	619,466,126.71	2,492,068,483.19

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

### **EBONYI STATE**



Beneficiaries			EBONYI
No. of LGCs			13
Gross Statutory Allocation		=N=	1,407,033,219.88
13% Share of Derivation (Net)		=N=	
Gross Total		=N=	1,407,033,219.88
Deductions	External Debt	=N=	32,823,598.70
	Contractual Obligation (ISPO)	=N=	0.00
	Other Deductions (see Note)	=N=	124,615,588.82
Net Statutory Allocation		=N=	1,249,594,032.36
Distribution of 49.923Billion Excess PPT Savings Account		=N=	273,803,473.60
Distribution of 10.976B Excess PPT Savings Account		=N=	60,197,591.41
Distribution of Exchange Gain		=N=	224,068,576.17
Gross VAT Allocation		=N=	650,194,352.00
Total Gross Amount		=N=	2,615,297,213.06
Total Net Amount		=N=	2,457,858,025.54

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 49.923Billion Excess PPT Savings Account	Distribution of 10.976Billion Excess PPT Savings Account	Value Added Tax	Total Allocation
ABAKALIKI	59,456,207.96	9,468,339.25	(2,960,841.35)	11,569,958.72	2,543,735.62	24,007,333.04	104,084,733.23
AFIKPO NORTH	55,829,285.85	8,890,755.68	(2,924,572.13)	10,864,173.05	2,388,563.75	24,250,945.50	99,299,151.70
AFIKPO SOUTH	56,309,898.58	8,967,292.76	(2,929,378.26)	10,957,698.52	2,409,125.97	24,273,921.23	99,988,558.80
EBONYI	54,298,476.75	8,646,975.92	(2,909,264.04)	10,566,283.25	2,323,070.61	22,767,042.58	95,692,585.07
EZZA NORTH	54,122,275.20	8,618,916.01	(2,907,502.02)	10,531,995.08	2,315,532.12	23,703,116.50	96,384,332.88
EZZA SOUTH	56,254,258.55	8,958,432.14	(2,928,821.86)	10,946,871.18	2,406,745.50	23,084,416.60	98,721,902.11
IKWO	65,728,815.68	10,467,245.50	(3,023,567.43)	12,790,585.04	2,812,098.77	27,141,251.88	115,916,429.44
ISHIELU	58,220,833.74	9,271,607.19	(2,948,487.61)	11,329,559.45	2,490,882.17	23,973,691.79	102,338,086.74
IVO	52,675,905.85	8,388,583.19	(2,893,038.33)	10,250,536.94	2,253,651.59	22,472,096.07	93,147,735.32
IZZI	73,166,605.35	11,651,705.77	(3,097,945.32)	14,237,951.47	3,130,312.31	28,111,515.26	127,200,144.84
OHAOZARA	56,761,559.87	9,039,219.35	(2,933,894.87)	11,045,590.14	2,428,449.55	23,852,982.02	100,193,906.05
OHAUKWU	62,632,021.16	9,974,084.20	(2,992,599.48)	12,187,960.25	2,679,607.54	26,230,844.99	110,711,918.65
ONICHA	68,597,603.73	10,924,097.01	(3,052,255.31)	13,348,840.61	2,934,835.13	28,248,871.22	121,001,992.39
Ebonyi Total	774,053,748.27	123,267,253.97	(38,502,167.99)	150,628,003.69	33,116,610.61	322,118,028.68	1,364,681,477.23

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

### **EDO STATE**





Beneficiaries			EDO
No. of LGCs			18
Gross Statutory Allocation	i i	=N=	1,470,575,219.16
13% Share of Derivation (Net)		=N=	153,083,501.51
Gross Total		=N=	1,623,658,720.67
Deductions	External Debt	=N=	77,680,529.98
	Contractual Obligation (ISPO)	=N=	520,000,000.00
	Other Deductions (see Note)	=N=	401,650,322.27
Net Statutory Allocation		=N=	624,327,868.42
Distribution of 49.923Billion Excess PPT Savings Account		=N=	333,643,632.91
Distribution of 10.976B Excess PPT Savings Account	ì	=N=	70,438,483.41
Distribution of Exchange Gain		=N=	258,939,114.01
Gross VAT Allocation		=N=	748,843,257.84
Total Gross Amount		=N=	3,035,523,208.83
Total Net Amount		=N=	2,036,192,356.58

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 49 923Billion Excess PPT Savings Account	Distribution of 10.976Billion Excess PPT Savings Account	Value Added Tax	Total Allocation
AKOKO EDO	71,218,891.44	11,341,534.36	-	13,858,933.53	3,046,982.59	29,857,276.47	129,323,618.39
EGOR	67,642,449.75	10,771,989.74	31	13,162,971.17	2,893,970.44	33,734,193.38	128,205,574.48
ESAN CENTRAL	44,760,247.94	7,128,022.91		8,710,179.11	1,914,993.25	22,042,539.53	84,555,982.74
ESAN NORTH EAST	46,081,994.04	7,338,509.60	<i>3</i> 1	8,967,386.03	1,971,541.97	22,742,078.10	87,101,509.75
ESAN SOUTH EAST	55,176,040.71	8,786,727.07	-	10,737,053.96	2,360,615.73	25,153,034.09	102,213,471.57
ESAN WEST	46,897,639.88	7,468,400.35	31	9,126,107.70	2,006,438.03	23,065,831.49	88,564,417.45
ETSAKO CENTRAL	46,940,775.53	7,475,269.66	(a)	9,134,501.74	2,008,283.52	21,507,519.12	87,066,349.56
ETSAKO EAST	54,455,212.97	8,671,936.00	31	10,596,783.54	2,329,776.31	24,070,284.35	100,123,993.16
ETSAKO WEST	59,934,645.77	9,544,529.97	(a)	11,663,060.95	2,564,204.79	26,642,618.64	110,349,060.12
IGUEBEN	43,611,249.87	6,945,046.16	37.	8,486,588.33	1,865,835.26	20,264,736.72	81,173,456.35
IKPOBA OKHA	74,832,041.11	11,916,924.68		14,562,039.12	3,201,565.23	35,289,515.42	139,802,085.56
OREDO	77,014,075.58	12,264,411.40	37.	14,986,654.98	3,294,919.97	35,467,191.04	143,027,252.97
ORHIONWON	60,364,192.30	9,612,934.81	(a)	11,746,649.12	2,582,582.22	25,900,417.99	110,206,776.45
OVIA NORTH EAST	57,567,833.86	9,167,617.64	31	11,202,488.08	2,462,944.65	24,461,669.10	104,862,553.33
OVIA SOUTH WEST	62,830,553.96	10,005,700.34	(a)	12,226,594.00	2,688,101.43	23,539,998.63	111,290,948.37
OWAN EAST	55,115,447.85	8,777,077.72	31	10,725,262.81	2,358,023.37	24,488,382.74	101,464,194.50
OWAN WEST	45,202,151.21	7,198,395.54	47	8,796,171.86	1,933,899.35	21,647,715.90	84,778,333.86
UHUNMWODE	56,249,516.91	8,957,677.04	(2)	10,945,948.47	2,406,542.64	22,815,191.74	101,374,876.79
Edo Total	1,025,894,960.69	163,372,704.99	327	199,635,374.50	43,891,220.76	462,690,194.46	1,895,484,455.40

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

### **EKITI STATE**





Beneficiaries			EKITI
No. of LGCs			16
Gross Statutory Allocation		=N=	1,406,239,239.23
13% Share of Derivation (Net)		=N=	*
Gross Total		=N=	1,406,239,239.23
Deductions	External Debt	=N=	80,329,144.77
	Contractual Obligation (ISPO)	=N=	499,654,808.01
	Other Deductions (see Note)	=N=	436,641,964.82
Net Statutory Allocation		=N=	389,613,321.63
Distribution of 49.923Billion Excess PPT Savings Account		=N=	273,648,967.90
Distribution of 10.976B Excess PPT Savings Account	í e	=N=	60,163,622.26
Distribution of Exchange Gain		=N=	223,942,135.58
Gross VAT Allocation		=N=	659,226,431.11
Total Gross Amount		=N=	2,623,220,396.08
Total Net Amount		=N=	1,606,594,478.48

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 49.923Billion Excess PPT Savings Account	Distribution of 10.976Billion Excess PPT Savings Account	Value Added Tax	Total Allocation
ADO EKITI	66,094,379.25	10,525,461.12	=	12,861,722.36	2,827,738.81	31,341,999.89	123,651,301.43
AIYEKIRE	50,293,356.38	8,009,164.67		9,786,901.60	2,151,718.15	23,346,447.49	93,587,588.29
EFON	47,954,008.15	7,636,625.90	-	9,331,673.07	2,051,633.00	20,293,716.20	87,267,656.32
EKITI EAST	49,515,116.78	7,885,230.82		9,635,459.05	2,118,422.46	22,836,197.00	91,990,426.11
EKITI SOUTH WEST	52,446,157.73	8,351,996.04	-	10,205,828.80	2,243,822.20	24,197,894.97	97,445,699.75
EKITI WEST	53,464,046.63	8,514,093.79		10,403,906.23	2,287,370.89	24,926,290.26	99,595,707.80
EMURE	44,054,706.41	7,015,666.15		8,572,883.34	1,884,807.82	20,639,747.56	82,167,811.28
IDO-OSI	54,271,874.08	8,642,739.48		10,561,106.47	2,321,932.46	23,890,737.94	99,688,390.42
IJERO	58,068,748.07	9,247,387.71	-	11,299,964.14	2,484,375.44	26,995,251.83	108,095,727.18
IKERE	50,706,769.05	8,075,000.21		9,867,350.18	2,169,405.33	23,304,682.50	94,123,207.27
IKOLE	54,340,663.68	8,653,694.15		10,574,492.67	2,324,875.51	24,355,336.01	100,249,062.02
ILEJEMEJI	38,134,119.73	6,072,818.89		7,420,759.01	1,631,505.30	18,130,160.42	71,389,363.35
IREPODUN/IFELODUN	48,332,423.48	7,696,888.15	-	9,405,311.30	2,067,822.88	22,397,315.79	89,899,761.60
ISE/ORUN	47,164,573.90	7,510,909.32		9,178,052.08	2,017,858.36	21,630,046.18	87,501,439.83
MOBA	50,584,641.71	8,055,551.56	-	9,843,584.65	2,164,180.31	23,261,870.90	93,909,829.13
OYE	49,172,217.17	7,830,624.42		9,568,732.05	2,103,752.06	22,649,550.38	91,324,876.08
Ekiti Total	814,597,802.20	129,723,852.37	= 1	158,517,727.00	34,851,220.97	374,197,245.33	1,511,887,847.87

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

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### **ENUGU STATE**



Beneficiaries			ENUGU
No. of LGCs			17
Gross Statutory Allocation		=N=	1,581,646,589.00
13% Share of Derivation (Net)		=N=	*
Gross Total		=N=	1,581,646,589.00
Deductions	External Debt	=N=	59,695,596.19
	Contractual Obligation (ISPO)	=N=	147,102,561.99
	Other Deductions (see Note)	=N=	206,468,378.89
Net Statutory Allocation		=N=	1,168,380,051.93
Distribution of 49.923Billion Excess PPT Savings Account		=N=	307,782,591.03
Distribution of 10.976B Excess PPT Savings Account		=N=	67,668,135.88
Distribution of Exchange Gain		=N=	251,875,573.51
Gross VAT Allocation		=N=	746,446,678.49
Total Gross Amount		=N=	2,955,419,567.91
Total Net Amount		=N=	2,542,153,030.84

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 49.923Billion Excess PPT Savings Account	Distribution of 10.976Billion Excess PPT Savings Account	Value Added Tax	Total Allocation
AGWU	61,596,669.85	9,809,205.58	14	11,986,484.70	2,635,311.74	26,598,808.07	112,626,479.93
ANINRI	51,899,621.12	8,264,960.66		10,099,474.80	2,220,439.53	23,388,635.74	95,873,131.85
ENUGU EAST	70,251,637.99	11,187,500.25		13,670,709.57	3,005,600.25	30,633,514.88	128,748,962.94
ENUGU NORTH	66,039,120.35	10,516,661.20	(8)	12,850,969.18	2,825,374.64	28,927,181.03	121,159,306.39
ENUGU SOUTH	63,852,224.13	10,168,400.25	120	12,425,407.25	2,731,811.90	26,628,163.17	115,806,006.70
EZEAGU	61,391,888.14	9,776,594.30	15	11,946,634.94	2,626,550.49	25,182,586.35	110,924,254.22
IGBO ETITI	61,986,524.77	9,871,289.57	16	12,062,349.03	2,651,991.04	27,152,717.42	113,724,871.82
IGBO EZE NORTH	67,089,086.75	10,683,867.26	(8)	13,055,288.77	2,870,295.72	29,653,782.11	123,352,320.60
IGBO EZE SOUTH	61,046,127.53	9,721,532.29	16	11,879,351.20	2,611,757.70	24,066,693.75	109,325,462.46
ISI UZO	57,088,355.03	9,091,261.13	(B)	11,109,183.27	2,442,430.94	24,120,868.62	103,852,098.99
NKANU EAST	59,767,670.25	9,517,939.30	14	11,630,568.13	2,557,061.01	24,138,760.77	107,611,999.46
NKANU WEST	58,030,217.90	9,241,251.82	(8)	11,292,466.31	2,482,726.99	24,035,145.74	105,081,808.76
NSUKKA	75,156,723.57	11,968,630.02	14	14,625,221.13	3,215,456.23	32,155,793.74	137,121,824.70
OJI RIVER	51,568,083.91	8,212,163.70	15	10,034,958.88	2,206,255.26	23,032,985.47	95,054,447.22
UDENU	57,077,529.40	9,089,537.16	16	11,107,076.64	2,441,967.78	25,618,576.90	105,334,687.89
UDI	64,810,773.58	10,321,048.25	(E)	12,611,937.43	2,772,821.86	28,386,429.14	118,903,010.26
UZO UWANI	53,672,277.79	8,547,254.39	14	10,444,427.24	2,296,279.72	22,927,974.94	97,888,214.08
Enugu Total	1,042,324,532.05	165,989,097.13	141	202,832,508.47	44,594,132.82	446,648,617.82	1,902,388,888.29

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

# H C

## **GOMBE STATE**



Beneficiaries			GOMBE
No. of LGCs			11
Gross Statutory Allocation		=N=	1,481,385,736.32
13% Share of Derivation (Net)		=N=	
Gross Total		=N=	1,481,385,736.32
Deductions	External Debt	=N=	20,771,356.04
	Contractual Obligation (ISPO)	=N=	361,446,152.47
	Other Deductions (see Note)	=N=	287,111,786.97
Net Statutory Allocation	i i	=N=	812,056,440.84
Distribution of 49.923Billion Excess PPT Savings Account		=N=	288,272,198.99
Distribution of 10.976B Excess PPT Savings Account	î î	=N=	63,378,640.97
Distribution of Exchange Gain		=N=	235,909,137.04
Gross VAT Allocation		=N=	656,211,737.30
Total Gross Amount		=N=	2,725,157,450.62
Total Net Amount		=N=	2,055,828,155.14

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 49.923Billion Excess PPT Savings Account	Distribution of 10.976Billion Excess PPT Savings Account	Value Added Tax	Total Allocation
AKKO	85,635,064.38	13,637,294.90	(4,907,596.13)	16,664,267.59	3,663,754.73	33,182,502.53	147,875,288.01
BALANGA	62,190,966.44	9,903,846.69	(4,907,596.13)	12,102,132.63	2,660,737.74	26,937,491.07	108,887,578.44
BILLIRI	62,593,841.33	9,968,004.10	(4,907,596.13)	12,180,530.60	2,677,974.07	26,418,917.49	108,931,671.46
DUKKU	68,204,436.45	10,861,485.53	(4,907,596.13)	13,272,331.70	2,918,014.12	26,670,404.50	117,019,076.17
FUNAKAYE	66,338,148.76	10,564,281.16	(4,907,596.13)	12,909,159.01	2,838,168.08	28,110,598.71	115,852,759.59
GOMBE	72,233,817.13	11,503,160.21	(4,907,596.13)	14,056,434.32	3,090,404.51	29,701,107.00	125,677,327.05
KALTUNGO	56,637,987.56	9,019,540.58	(4,907,596.13)	11,021,543.42	2,423,162.71	23,810,400.17	98,005,038.31
KWAMI	60,754,674.46	9,675,118.69	(4,907,596.13)	11,822,635.51	2,599,288.36	26,077,720.49	106,021,841.37
NAFADA	55,388,975.27	8,820,636.68	(4,907,596.13)	10,778,490.24	2,369,725.79	23,231,272.34	95,681,504.18
SHOMGOM	52,529,431.15	8,365,257.25	(4,907,596.13)	10,222,033.50	2,247,384.91	23,895,873.85	92,352,384.53
YAMALTU/DEBA	71,694,154.43	11,417,219.49	(4,907,596.13)	13,951,417.95	3,067,315.93	29,065,561.56	124,288,073.23
Gombe Total	714,201,497.34	113,735,845.29	(53,983,557.43)	138,980,976.47	30,555,930.96	297,101,849.72	1,240,592,542.34

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

### **IMO STATE**





Beneficiaries			IMO
No. of LGCs			27
Gross Statutory Allocation		=N=	1,635,189,708.75
13% Share of Derivation (Net)		=N=	358,284,409.44
Gross Total		=N=	1,993,474,118.20
Deductions	External Debt	=N=	50,282,195.16
	Contractual Obligation (ISPO)	=N=	0.00
	Other Deductions (see Note)	=N=	828,304,698.90
Net Statutory Allocation		=N=	1,114,887,224.14
Distribution of 49.923Billion Excess PPT Savings Account		=N=	384,952,618.17
Distribution of 10.976B Excess PPT Savings Account		=N=	92,226,195.28
Distribution of Exchange Gain		=N=	333,670,577.08
Gross VAT Allocation		=N=	784,913,945.01
Total Gross Amount		=N=	3,589,237,453.74
Total Net Amount		=N=	2,710,650,559.68

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 49.923Billion Excess PPT Savings Account	Distribution of 10.976Billion Excess PPT Savings Account	Value Added Tax	Total Allocation
ABOH MBAISE	56,043,046.30	8,924,796.81	3	10,905,770.05	2,397,709.13	25,628,045.44	103,899,367.72
AHIAZU MBAISE	52,739,331.49	8.398,683.66		10,262,879,34	2,256,365.15	24,394,533.07	98,051,792.72
EHIME MBANO	48,451,074.18	7,715,783.15	2.0	9,428,400.28	2,072,899.15	22,402,423.05	90,070,579.82
EZINIHITTE MBAISE	51,531,454,97	8,206,330.58	19	10,027,831.02	2,204,688.15	24,129,938.44	96,100,243.17
IDEATO NORTH	55,257,504.29	8,799,700.06	**	10,752,906.47	2,364,101.02	23,771,746.38	100,945,958.22
IDEATO SOUTH	55,442,532.57	8,829,165.62		10,788,912.29	2,372,017.15	23,845,159.05	101,277,786.68
IHITTE UBOMA	49,623,990.80	7,902,568.90		9,656,645.53	2.123,080.45	21,894,714.35	91,201,000.03
IKEDURU	52,562,083.86	8,370,457.16	3	10,228,387.60	2,248,781.91	23,318,710.93	96,728,421.46
ISIALA MBANO	59,136,595.42	9,417,441.29	-	11,507,763.30	2,530,061.52	25,781,748.55	108,373,610.08
ISU	52,268,473.83	8,323,700.07		10,171,252,17	2,236,220.29	24,073,869.69	97,073,516.05
MEAITOLI	64,470,968.79	10,266,934.69		12,545,812.67	2,758,283.87	27,716,444.17	117,758,444.20
NGOR/OKPALA	54,754,896.12	8.719,660.23	8	10,655,100.78	2,342,597.76	23,847,800.52	100,320,055.40
NJABA.	49,464,155,47	7,877,115.29		9,625,542.17	2.116,242.16	23,109,088.58	92,192,143,67
NKWANGELE	48,136,680.11	7,665,716.22	10	9,367,220.36	2,059,448.32	22,279,869.24	89,508,934.25
NKWERRE	42,882,151.55	6,828,938.01		8,344,708.49	1,834,642.00	19,871,654.39	79,762,094,43
OBOWO	46,483,692.22	7,402,479.62	3	9,045,555.01	1,988,727.96	21,763,638.08	86,684,092.89
OGUTA	54,570,187.28	8,690,245.54	65	10,619,157.12	2,334,695.29	23,004,327.25	99,218,612.48
OHAJI/EGBEMA	59,065,806,42	9,406,168.21	- 8	11,493,988.02	2,527,032.93	24,974,458.32	107,467,453.90
OKIGWE	51,750,289.38	8,241,179.74	28	10,070,415.39	2,214,050.62	22,467,512.64	94,743,447.77
ONUMO	45,974,711.56	7,321,424.98	*	8,946,509.25	1,966,952.07	20,823,327.87	85,032,925.73
ORLU	50,565,865.24	8,052,561.42	2.0	9,839,930.82	2,163,376.99	22,989,824.14	93,611.558.62
OR5U	49,189,619,74	7,833,395.76	74	9,572,118.53	2.104,496.60	21,857,783.74	90,557,414.36
CRU	47,579,056.02	7,576,915.16	35	9,258,708.77	2,035,591.29	21,450,051.83	87,900,323.08
ORU WEST	49,219,907.01	7,838,218.98	- 12	9,578,012.32	2,105,792.39	21,732,638.30	90,474,568,99
OWERRI MUNICIPAL	49,670,656.88	7.910,000.42	93	9,665,726.58	2.125,076.98	22,217,122.09	91,588.582.94
OWERRI NORTH	52,841,135,73	8,414,895.88		10,282,690.07	2,260,720.68	24,618,459.17	98,417,901.52
OWERRI WEST	47,270,868.85	7,527,836.68	<u> </u>	9,198,736.68	2,022,406.02	20,824,224.97	86,844,073.19
Ime Total	1,396,946,736.10	222,462,314.12		271,840,681.07	59,766,057,86	624,789,114.23	2,575,804,903.38

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

### **JIGAWA STATE**





Beneficiaries			JIGAWA
No. of LGCs			27
Gross Statutory Allocation		=N=	1,758,798,218.85
13% Share of Derivation (Net)		=N=	
Gross Total		=N=	1,758,798,218.85
Deductions	External Debt	=N=	27,554,328.24
	Contractual Obligation (ISPO)	=N=	0.00
	Other Deductions (see Note)	=N=	89,972,595.59
Net Statutory Allocation		=N=	1,641,271,295.02
Distribution of 49.923Billion Excess PPT Savings Account		=N=	342,255,644.63
Distribution of 10.976B Excess PPT Savings Account		=N=	75,247,275.65
Distribution of Exchange Gain		=N=	280,086,786.22
Gross VAT Allocation		=N=	793,363,532.06
Total Gross Amount		=N=	3,249,751,457.40
Total Net Amount		=N=	3,132,224,533.57

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 49.923888ion Excess PPT Savings Account	Distribution of 10.976Billion Excess PPT Savings Account	Value Added Tax	Tutal Allocation
AUYO	49,363,936,74	7,861,155,56	130	9,606,039.97	2,111,954.47	22,006,176.59	90,949,263.33
BABURA	58,383,282.53	9,297,476.99	(4)	11,361,171.39	2,497,832.27	25,798,915.63	107,338,678.81
BIRNIN KUDU	72,455,245.85	11,538,422.51	385	14,099,523.53	3,099,877.97	31,045,554,58	132,238,624.44
BIRNIWA	54,803,923.59	8,727,467.81	- 3	10,664,641.34	2,344,695.32	22,520,912.58	99,061,640.64
GAGARAWA	47.026,547.19	7,488,928,71	1151	9,151,192,59	2.011,953.12	19,434,141.33	85,112,762.93
RUN	46,131,793.97	7,346,440.19	(4)	8,977,076.91	1,973,672.58	20,280,256.06	84,709,239.71
DUTSE	64,756,373.82	10,312,385.15	1940	12.601,351.44	2,770,494.45	27,694,586,44	118,135,491.29
GARKE	54,348,017.33	8,654,865.21	(8)	10,575,923.67	2,325,190.12	23,014,516.88	98,918,513.21
GUMEL	47.605,256.41	7,581,087.55		9,263,807.27	2.036,712.24	20,768,178,73	87,255,042.18
GURI	50,292,362.14	8,009,006.34	380	9,786,708.13	2,151,675,61	21,159,762.83	91,399,515.06
GWARAM	69,959,593.82	11.140.992.52	131	13,613,878.85	2,993,105.62	29,012,576.68	126,720,147.50
GWIWA	51,725,573.38	8,237,243,74	(47)	10,065,605.75	2,212,993.19	21,633,182.39	93,874,598.45
MADEJIA	43,664,815.34	6,953,576.41	(4)	8,497,011.97	1,868,126.97	20,691,775.72	81,675,306.41
JAHUN	60.015,895,32	9,557,468.88		11,678,871.81	2.567,680.91	26,845,183,31	110,665,100.23
KAFIN HALISA	67,502,517.96	10,749,705.75	(40)	13,135,740.96	2,887,983.69	28,936,622.22	123,212,570.58
KAUGAMA	49,472,845.59	7,878,499.18		9,627,233.23	2,116,613.95	21,804,578.31	90.899,770.27
KAZAURE	52,351,648,77	8,336,945.59		10,187,437.71	2.239,778.79	23,476,074.78	96,591,885.65
KIRI-KASAMMA	54,601,854.47	8,695,288.51	190	10,625,319.44	2,336,050.12	24,972,686.62	101,231,199.16
KIYAWA	56.411,719.83	8,983,507.68	336	10,977,512.56	2,413,482.22	24,045,185,00	102,831,407.29
MAIGATARI	56,899,494.22	9,061,185.25	(3)	11,072,431.66	2,434,350.84	24,384,189.08	103,851,651.05
MALAM MADORI	53,303,417.11	8,488,513,71		10,372,648.32	2,280,498.63	23,472,037.84	97,917,115.60
MIGA	48,893,045.41	7,786,166.61	(3)	9,514,406.26	2,091,808.16	21,827,902.91	90.113,329.34
RINGIM	60.002,449.77	9,555,327.69		11,676,255.36	2,567,105.67	24,997,655.90	108,798,794.38
RONI	44,372,319.01	7,066,245.63		8,634,689.58	1,898,396.35	19,305,806.21	81,277,456.78
SULE TAKARKAR	55,692,559.02	8,868,982.07	(20)	10,837,566.52	2.382.714.11	21,948,762.20	99,730,583.92
TAURA	50.652,100.16	8,066,294,24		9,856,711.82	2,167,066.41	21,994,015.91	92,736,188.54
YANKWASHI	46,935,484,49	7,474,427.07	(30)	9,133,472.12	2,008,057.15	20,199,915.78	85,751,356.61
Jigawa Total	1,467,624,073.25	233,717,606.52	(41)	285,594,230.13	62,789,870.95	633,271,452.47	2,682,997,233.33

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

### **KADUNA STATE**



Beneficianes	i i		KADUNA
No. of LGCs			23
Gross Statutory Allocation		=N=	2,060,636,679.97
13% Share of Derivation (Net)		=N=	127
Gross Total		=N=	2,060,636,679.97
Deductions	External Debt	=N=	232,116,181.47
	Contractual Obligation (ISPO)	=N=	0.00
	Other Deductions (see Note)	=N=	203,254,936.77
Net Statutory Allocation		=N=	1,625,265,561.73
Distribution of 49.923Billion Excess PPT Savings Account		=N=	400,992,295.59
Distribution of 10.976B Excess PPT Savings Account		=N=	88,160,935.47
Distribution of Exchange Gain		=N=	328,154,247.08
Gross VAT Allocation		=N=	943,029,872.58
Total Gross Amount		=N=	3,820,974,030.69
Total Net Amount		=N=	3,385,602,912.45

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 49 923Billion Excess PPT Savings Account	Distribution of 10 976Billion Excess PPT Savings Account	Value Added Tax	Total Aflocation
BIRNIN GWARI	87.876,758.55	13,994,282.36	726	17,100,493.01	3,759,661.91	28,722,217.60	151,453,413.42
CHIKUN	89.355,402.72	14,229,754.90		17,388,231.71	3,822,923.26	34,497,896.29	159,294,208.88
GWA	73,948,731.49	11,776,258 54	31277	14,390,150 33	3,163,774,29	30,419,929.32	133,698,843.97
GWAGWADA	56,939,465.33	9,067,550.61	198	11,080,209.89	2,436,060 94	21,670,264.77	101,193,551.53
IGABI	93,605,910.55	14,906,643.85	531	18,215,364,85	4,004,774.21	37,586,860.45	168,319,553.92
IKARA	62 707,516 35	9,986,106.73		12,202,651.33	2,682,837.47	25,809,782.76	113,388 894 64
JARA	54,680,830,92	8,707,865.43		10,640,687.96	2.339,429.00	23,888,543,64	100,257,356.94
JEMA'A	72,858,621,99	11,602,659.74	4	14,178,019.04	3,117,135.75	30,036,568.63	131,793,005.15
KACHIA	80,370,638.97	12,798,940.63		15,639,829.83	3,438,524.99	28,319,070.87	140,567,005.28
KADUNA NORTH	75,926,214 39	12,091,170.64	387	14,774,961.20	3,248,377 63	33,971,797.04	140,012,520.89
KADUNA SOUTH	81,063,110.84	12,909,216.05	(4)	15,774,582 30	3,468,151.25	36,199,395.77	149,414,456.22
KAGARKO	70,052,638.00	11,155,809.71	190	13,631,984.91	2,997,086.37	28,153,067.55	125,990,576.53
KAURA	60,691,342.72	9,665,033.18	1001	11,810,311.38	2,596,578.82	27,237,816.29	112,001,082.38
KAURU	62,492,162,24	9,951,811.81	72	12,160,744.22	2,673,623.90	24,617,736.34	111,896,078.51
KUBAU	72,340,795,39	11.520,196.39		14,077,251 90	3,894,981.40	30,201,535,34	131,234,760.41
KUDAN	56,109,948.21	8,935,450.07		10,918,788.91	2,400,571.42	23,071,933.53	101,436,692.94
LERE	78,072,674 71	12,432,992.21	137	15,192,654.46	3,340,210-38	32,649,421.94	141,687,953,71
MAKARFI	52.512,783.30	8,362,606.10	53/	10,218,793.89	2,246,672.66	23,434,112.70	96,774,968.66
SABON GARI	69,290,650.59	11,034,448.08		13,483,685.51	2,964,481.71	30,442,067.79	127,215,223.68
SANGA	58,095,073.01	9,251,579.93	- 3	11,305,086.88	2.485,501.71	23,587,317.43	104,724,558.94
SOBA	74,050,025.17	11,792,389.45	(4)	14,409,861.70	3,168,107.97	30,760,976.80	134, 181, 361, 10
ZANGON KATAF	82 847,049 26	13,193,306.39		16,121,730.14	3,544,474.11	31,912,265.01	147,618,814.91
ZARIA	84,593,995.07	13,471,505.69		16,461,679.35	3,619,214 30	36,488,860.01	154,635,254.42
Kaduna Total	1,650,482,239.75	262,837,579.26		321,177,754.71	70,613,155.46	673,679,407.87	2,978,790,137.05

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

### **KANO STATE**





Beneficiaries			KANO
No. of LGCs			44
Gross Statutory Allocation		=N=	2,494,630,111.54
13% Share of Derivation (Net)		=N=	
Gross Total	i i	=N=	2,494,630,111.54
Deductions	External Debt	=N=	45,827,519.35
	Contractual Obligation (ISPO)	=N=	0.00
	Other Deductions (see Note)	=N=	477,431,419.02
Net Statutory Allocation		=N=	1,971,371,173.17
Distribution of 49.923Billion Excess PPT Savings Account		=N=	485,445,816.23
Distribution of 10.976B Excess PPT Savings Account		=N=	106,728,627.33
Distribution of Exchange Gain		=N=	397,267,249.46
Gross VAT Allocation		=N=	1,575,467,672.84
Total Gross Amount		=N=	5,059,539,477.40
Total Net Amount		=N=	4,536,280,539.03

Local Government Cranch	Gross Statutory Allocation	Exchange Galiti Officence	Detaction	Distribution of 49 92 Station Excess PPT Sevents Account	Distribution of 10.976Billion Encess PPT Savings Account	Value Added Tax	Total Allocation
AJING	54,285.668.72	8,644,936.26	Credit Little	10.563,790.86	2.327.522.64	29,387,132.44	105.204.050.91
ALBASU	55,602,791.31	8,854,686,66		10.820.098.05	2,378,873.55	30,185,352.00	107,841,801.57
BAGWAI	50,698,791.06	6,073,729.72		9,865,797.70	2,169,064,00	28,824,451,44	V9.601.803.93
BEBEIL	55,001,179,23	8,758,880.56		10,703,026.56	2,353,134.57	30,120,860,48	106,937,081,41
BICHI	66,663,239.82	10.616.051.58		12,972,420.53	2,852,076,57	34,518,643.56	127.622.432.06
BUNKURE	-53,110,931.10	8,457,860.51	_	10.335,191.25	2,272,263,43	29,225,355,42	100.401.601.71
DALA	The state of the s	13.651,906.87		16,682,122,83	3,667,680,53		161,308,246,52
	85,726,819.64	The state of the s			The state of the s	41,579,716.90	
DANSATTA	58,407,035.56	9,301,259,64		11,365,793,64	2,498,848,51	31,073,231,71	117,646,169,05
DAWAKIN KUDU	62,785,296,03	9,998,493.06		12,217,786.97	2,686,165.15	31,941,474.90	119,629,216.10
DAWAKIN TOFA	63,225,026,45	10,068,519.67		12,303,356.89	2,704,978.29	33,062,152,03	121,364,033.33
DOGUWA	58,600,861,47	9,332,126,21		11,403,511,44	2,507,141.03	26,243,031.03	110,066,671.16
FAGGE	57,410,321.14	9,142,533.90		11,171,836,69	2,456,205.73	30,617,704.31	110,798,601,77
GABASAWA	59,985,668,73	9,552,655.33		11,672,989.83	2,566,387,72	31,227,084.34	115,064,785,95
GARKO	53,507,485.69	6,521,011,42		10.412.359.31	2,289,229.36	28,807,157,35	103.537,243.12
GARUN MALLAM	53,228,270.68	8,476,546,72		10,358,025.10	2,277,283.61	26,514,269.68	100,854,395,79
GAYA	57,527,564.00	9,161,204.72		11,194,651,73	2,461,221,77	30,726,751.79	111,071,394,09
GEZAWA	65,692,490.23	10,461,460,71		12,783,516.24	2,810,544.65	34,766,342.81	126,514,354,64
GWALE	78,980,219,96	12,577,517.85		15,369,259.42	3,379,038.21	38,752,955.11	149,058,990,54
GWARZO	54,300,852,28	6,647,354.22		10.566,745.52	2,323,172,24	29,878,045.44	105,716,169.70
KABO	52,322,487.69	8,332,301.72		10,101,763.07	2,236,531.18	28,374,954.55	101,450,038.22
KANO MUNICIPAL	76,234,405.22	12,140,249.70		14,834,934.00	3,261.563.06	38,925,696.68	145.396,848.66
KARAYE	50,736,958.53	8,079,807.85		9,873,224,95	2,170,696,94	27,755,905.78	98,616,594.05
KIBIYA	51,203,904.45	8,154,182.24		9,964,106,47	2,190,677,87	27,523,106.36	V9,036,058.38
KIRU	66,059,300.87	10,519,874.93		12,854,896.24	2,826,238.03	33,904,728,20	126,165,038,26
KUMBOTSO	67,497,957.73	10,748,979.53		13.134,853.55	2,887,788.59	35,459,601.68	129,729,181.09
KUNCHI	51,758,772.17	6,242,530.61	- 3	10,072,066.11	2,214,413.54	.26,241,351.95	90,529,134.36
KURA	50,689,109.73	8,072,187.98	- 2	9,863,913.75	2,168,649.80	27,915,091.17	VB,708,952.44
MADOBI	50,734,994.66	8,079,495.11	100	9,572,642.78	2.170.612.91	27,517,476.56	98.375,422.02
MAKCOA	60,129,388,21	9,575,542,50	- 5	11,700,957.11	2,572,536.52	31,792,456.64	115,770,880,98
MINJER	60,599,779.07	9,650,451,76	75	11,792,493,44	2,592,661.42	31,363,593.04	115,998,978,72
NASSARAWA	104,775,412.04	16,685,375,34	12	20,388,906.63	4,482,642.68	50,445,655.57	196,777,994.46
RANO	52,479,690.43	8,357,336.09		10,212,354.14	2,245,256.84	27,956,856.16	101,251,493.66
RIMIN GADO	51,937,630,24	6,271,013.57	- 3	10,106,871.23	2,222,065.69	25,930,955.38	98,468,536.11
ROGO	62,170,658,81	9,900,612,72	2	12,098,180.84	2,659,868,91	32,058,745.79	118,888,067,08
SHANDNO	51,296,785.90	E.168,959.78		9,982,165.29	2,194,649.22	27,716,034,67	99,358,592.86
5LMAJLA	64,925,459,64	10,339,311.92	100	12,634,254.95	2,777,728.52	33,350,519.81	124,027,275.05
TAKAL	57.014,962,08	9,079,573.38	3	11,094,901.27	2,439,290.94	30,812,823.54	110,441,551,22
TARAUNI	59,287,215,42	9,441,427.36	- 2	11,537,073,39	2,536,505.55	31,741,022.91	114,543,244.63
TOFA	46,674,069.12	7,432,796.94	-	9,082,601,66	1,996,872.93	25,579,292,22	90,765,632.87
TSANYAWA	51,459,818.74	8,194,922.59	23	10,013,890.88	2,201,623.32	28,566,933,93	100,437,169.46
TUDUN WADA	63,451,784.06	10,104,630.39		12,347,463.09	2,714,679.74	02,256,101.32	120,876,678,80
UNGOGO	74,186,029,46	11.814.048.00		14,436,327.64	3,173,926.69	39,131,630,95	142.741,962.72
WARAWA	48.413,949.09	7,709,871.02		9,421.175.88	2,071,310.82	27,126,939.07	94,743,245.87
WUDIL	56,928,064,73	9,065,735.07	100	11,077,991.37	2,435,573.18	29,937,953,78	109,445,316,14
Kano Total	2.627.709.181.47	418,459,952.87		511.342.512.27	112.422.195.44	1,378,839,140.46	5,048,772,982.51

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

### **KATSINA STATE**





Beneficiaries			KATSINA
No. of LGCs			34
Gross Statutory Allocation		=N=	1,933,267,339.39
13% Share of Derivation (Net)		=N=	72
Gross Total		=N=	1,933,267,339.39
Deductions	External Debt	=N=	107,127,454.25
	Contractual Obligation (ISPO)	=N=	0.00
	Other Deductions (see Note)	=N=	238,165,108.88
Net Statutory Allocation		=N=	1,587,974,776.26
Distribution of 49.923Billion Excess PPT Savings Account		=N=	376,206,691.82
Distribution of 10.976B Excess PPT Savings Account		=N=	82,711,648.69
Distribution of Exchange Gain		=N=	307,870,812.12
Gross VAT Allocation		=N=	894,018,146.44
Total Gross Amount		=N=	3,594,074,638.45
Total Net Amount		=N=	3,248,782,075.32

Local Government Councils	Grees Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 49,923@illion Excess PPT Savings Account	Distribution of 10.976Billion Excess PPT Savings Account	Value Added Tax	Total Allocation
BAKORI	57,847,244,32	9,212,113.47	71	11,256,860.33	2,474,898.76	22,734,867.88	103,525,984.77
BATAGARAWA	59,608,193.88	9,492,542.85	- 5	11,599,534.62	2,550,238.08	24,489,395.94	107,739,905.37
BATSARI	64,848,083.60	10,326,989.84	- 37	12,619,197,82	2,774,418.11	25,705,614.21	116,274,303.58
BAURE	60,801,527.71	9,682,580.02	-	11,831,752.98	2,601,292.90	25,129,825.59	110,046,979.20
BINDAWA	56,862,695.11	9,055,325.03	- 32	11,065,270.68	2,432,776.45	22,883,636.95	102,299,704.22
CHARANCHI	53,188,496.29	8,470,212.69		10,350,285.15	2.275,581.93	22,148,862.29	96,433,438.35
DAN-MUSA	53,362,557.37	8,497,931.73		10,384,156.79	2,283,028,84	20,956,616.52	95,484,291.26
DANDUME	57,135,282.61	9,098,734.30		11.118,315.21	2,444,438.66	22,553,853.06	102,350,623.83
DANJA	53,590,178.60	8,534,180.18	- 3	10,428,451.05	2,292,767.24	21,555,281.19	96,400,858.25
DAURA	64,613,332.66	10,289,605.99		12,573,516.16	2.764.374.67	26,241,033,34	116,481,862,82
DUTSI	53,326,488.76	8,492,187.85		10,377,137.98	2,281,485.71	21,272,196.33	95,749,496.62
DUTSINMA	59,228,234.46	9,432,034.71		11,525,595,91	2,533,982.15	23,746,597.22	106,466,444,44
FASKARI	64,545,348.32	10,278,779.56		12,560,286.66	2,761,466.08	25,060,549.54	115,206,430.16
FUNTUA	64,394,427.98	10,254,745.65		12,530,918.11	2,755,009.20	26,532,590.81	116,467,691.75
INGAWA	56,232,781.47	8,955,011.94		10,942,691.81	2,405,826.64	23,750,684.01	102,286,995.86
JIBIA	63,350,462.77	10,088,495.28		12,327,766.34	2,710,344.87	23,750,434,81	112,227,504.07
KAFUR	65,395,807.00	10,414,214.22	- 8	12,725,782.78	2,797,851.55	25,401,896.06	116,735,551.60
KAITA	62,601,766.85	9,969,266,23		12,182,072.87	2,678,313.15	24,480,723.97	111,912,143.07
KANKARA	68,649,977.70	10,932,437.51		13,359,032.39	2,937,075.86	27,537,741.41	123,416,264.88
KANKIA	54,667,521.32	8,705,745,89		10,638,097.96	2,338,859.57	22,837,685.50	99,187,910.24
KATSINA	75,291,624.82	11,990,112.91		14,651,472,42	3,221,227.76	31,162,025.02	136,316,462.93
KURFI	52,978,423,41	8,436,758.80		10,309,405.74	2.266,594.31	21,150,489,77	95,141,672.04
KUSADA	50,050,566.19	7,970,500.58		9,739,655.53	2,141,330.77	20,237,740.46	90,139,793.53
MAIADUA	60,885,763.56	9,695,994,49		11,848,144.96	2,604,896.79	25,316,870.92	110,351,670.73
MALUMFASHI	60,588,646.09	9,648,678.84		11,790,327.00	2,592,185.11	24,406,912.58	109,026,749.62
MANI	57,472,684.96	9.152,465.28		11.183.972.46	2,458,873.86	24.110.171.87	104,378,168.43
MASHI	58,679,741.99	9,344,687.85		11,418,861.30	2,510,515.80	23,919,189.27	105,872,996.22
MATAZU	49,426,802,31	7,871,166.84		9,618,273.38	2.114.644.07	21,038,053.25	90,068,939,84
MUSAWA	59.142,296.07	9,418,349.11		11.508.872.62	2,530,305,41	23,848,418,06	106,448,241,27
RIMI	53,349,910.78	8,495,917.78		10,381,695.81	2,282,487,78	22,952,813.32	97,462,825,47
SABUWA	55,275,184.28	8,802,515.58		10.756.346.93	2,364,857,43	22,070,964.11	99,269,868.34
SAFANA	59,309,138.02	9,444,918.52		11.541.339.45	2.537,443.47	24,449,724.19	107,282,563.64
SANDAMU	57,481,727.12	9,153,905.23	- 3	11,185,732.03	2,459,260.71	22,132,614.81	102,413,239.90
ZANGO	56,336,808,82	8,971,578.18		10,962,935,15	2,410,277,28	23,002,602,36	101,684,201.79
Katsina Total	2,000,519,727.22	318,580,684.91		389,293,758.37	85,588,930.98	808,568,676.60	3,602,551,778.08

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

### **KEBBI STATE**





Beneficiaries			KEBBI
No. of LGCs			21
Gross Statutory Allocation	i i	=N=	1,660,686,289.70
13% Share of Derivation (Net)		=N=	
Gross Total		=N=	1,660,686,289.70
Deductions	External Debt	=N=	57,307,383.75
	Contractual Obligation (ISPO)	=N=	0.00
	Other Deductions (see Note)	=N=	264,239,440.81
Net Statutory Allocation	i i	=N=	1,339,139,465.14
Distribution of 49.923Billion Excess PPT Savings Account		=N=	323,163,425.18
Distribution of 10.976B Excess PPT Savings Account	i i	=N=	71,049,718.87
Distribution of Exchange Gain		=N=	264,462,563.60
Gross VAT Allocation		=N=	712,592,915.58
Total Gross Amount		=N=	3,031,954,912.93
Total Net Amount		=N=	2,710,408,088.37

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 49.923Billion Excess PPT Savings Account	Distribution of 10.976Billion Excess PPT Savings Account	Value Added Tax	Total Allocation
ALIERU	45,106,845.85	7,183,218.27	23	8,777,625.79	1,929,821.87	18,805,867.43	81,803,379.20
AREWA	73,702,799.91	11,737,094.19	8	14,342,292.95	3,153,252.51	24,689,696.50	127,625,136.07
ARGUNGU	62,079,260.64	9,886,057.66	20	12,080,395.09	2,655,958.59	25,260,551.08	111,962,223.06
AUGIE	51,256,884.21	8,162,605.47	8	9,974,400.56	2,192,941.10	21,363,299.90	92,950,131.25
BAGUDO	68,264,178.02	10,870,999.32	20	13,283,957.19	2,920,570.06	27,370,380.53	122,710,085,13
BIRNIN - KEBBI	83,517,092.34	13,300,010.05	8	16,252,118.05	3,573,140.80	28,895,599.89	145,537,961.12
BUNZA	56,897,883.83	9,060,928.79	20	11,072,118.28	2,434,281.94	21,571,327.40	101,036,540.25
DANDI KAMBA	60,445,738.05	9,625,920.89	51	11,762,517.62	2,586,071.03	22,708,252.01	107,128,499.60
DANKO/WASAGU	75,092,580.91	11,958,415.37	20	14,612,739.21	3,212,712.00	28,735,268.20	133,611,715.68
FAKAI	52,287,516.94	8,326,732.67	53	10,174,957.89	2,237,035.02	21,558,917.52	94,585,160.04
GWANDU	55,229,264.15	8,795,202.85	20	10,747,411.05	2,362,892.81	23,044,465.12	100,179,235.97
JEGA	60,929,883.18	9,703,020.50	53	11,856,730.48	2,606,784.37	25,154,294.58	110,250,713.10
KALGO	50,706,971.83	8,075,032.50	20	9,867,389.64	2,169,414.00	19,774,236.94	90,593,044.92
KOKO/BESSE	58,189,564.03	9,266,627.52	53	11,323,474.48	2,489,544.35	23,223,187.36	104,492,397.74
MAIYAMA	67,319,815.73	10,720,610.61	20	13,100,187.78	2,880,167.08	24,273,840.86	118,294,622.06
NGASKI	53,936,218.32	8,589,286.64	- T	10,495,789.10	2,307,571.98	21,736,044.91	97,064,910.96
SAKABA	53,152,461.19	8,464,474.14	20	10,343,272.85	2,274,040.23	20,000,206.44	94,234,454.84
SHANGA	55,158,929.25	8,784,002.09	£1	10,733,724.13	2,359,883.65	21,854,661.45	98,891,200.57
SURU	66,734,925.30	10,627,467.41	=	12,986,370.26	2,855,143.51	23,005,142.24	116,209,048.72
YAURI	51,281,176.43	8,166,473.99		9,979,127.74	2,193,980.40	20,490,621.05	92,111,379.60
ZURU	61,252,691.82	9,754,427.44	≥ .	11,919,547.85	2,620,595.21	23,768,524.42	109,315,786.74
Kebbi Total	1,262,542,681.94	201,058,608.35	73	245,686,147.99	54,015,802.49	487,284,385.84	2,250,587,626.60

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

### **KOGI STATE**





Beneficiaries			KOGI
No. of LGCs			21
Gross Statutory Allocation		=N=	1,738,237,200.06
13% Share of Derivation (Net)		=N=	-
Gross Total		=N=	1,738,237,200.06
Deductions	External Debt	=N=	25,560,610.88
	Contractual Obligation (ISPO)	=N=	246,132,000.00
	Other Deductions (see Note)	=N=	190,704,301.22
Net Statutory Allocation		=N=	1,275,840,287.96
Distribution of 49.923Billion Excess PPT Savings Account		=N=	338,254,546.23
Distribution of 10.976B Excess PPT Savings Account		=N=	74,367,606.43
Distribution of Exchange Gain		=N=	276,812,465.38
Gross VAT Allocation		=N=	713,979,014.74
Total Gross Amount		=N=	3,141,650,832.84
Total Net Amount		=N=	2,679,253,920.74

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 49.923Billion Excess PPT Savings Account	Distribution of 10.976Billion Excess PPT Savings Account	Value Added Tax	Total Allocation
ADAVI	65,426,668.00	10,419,128.80	(4,284,409.31)	12,731,788.21	2,799,171.88	25,554,805.29	112,647,152.87
AJAOKUTA	57,851,939.04	9,212,861.09	(4,284,409.31)	11,257,773.90	2,475,099.62	21,574,024.15	98,087,288.50
ANKPA	73,011,950.69	11,627,077.17	(4,284,409.31)	14,207,856.24	3,123,695.67	28,802,257.10	126,488,427.56
BASSA	57,810,114.79	9,206,200.62	(4,284,409.31)	11,249,635.06	2,473,310.24	22,454,776.90	98,909,628.30
DEKINA	79,044,383.21	12,587,735.78	(4,284,409.31)	15,381,745.35	3,381,783.33	28,451,341.53	134,562,579.89
IBAJI	61,457,586.44	9,787,056.69	(4,284,409.31)	11,959,419.59	2,629,361.29	21,863,488.38	103,412,503.08
IDAH	51,568,496.42	8,212,229.39	(4,284,409.31)	10,035,039.15	2,206,272.91	19,455,572.57	87,193,201.13
IGALAMELA	60,428,049.00	9,623,103.92	(4,284,409.31)	11,759,075.40	2,585,314.23	22,854,833.62	102,965,966.85
IJUMU	59,262,022.29	9,437,415.38	(4,284,409.31)	11,532,170.90	2,535,427.70	21,454,809.54	99,937,436.51
KABBA/BUNU	62,653,402.77	9,977,489.20	(4,284,409.31)	12,192,121.03	2,680,522.31	22,726,548.33	105,945,674.33
KOGI	55,153,077.63	8,783,070.22	(4,284,409.31)	10,732,585.43	2,359,633.29	21,254,008.68	93,997,965.95
KOTON KARFE	70,414,335.73	11,213,409.70	(4,284,409.31)	13,702,369.95	3,012,561.01	25,209,272.31	119,267,539.39
MOPA-MURO	46,477,664.02	7,401,519.63	(4,284,409.31)	9,044,381.95	1,988,470.06	17,672,436.99	78,300,063.34
OFU	67,571,544.83	10,760,698.20	(4,284,409.31)	13,149,173.33	2,890,936.89	25,055,170.49	115,143,114.43
OGORI/MAGONGO	45,121,599.80	7,185,567.82	(4,284,409.31)	8,780,496.85	1,930,453.09	17,452,398.32	76,186,106.57
OKEHI	65,416,036.39	10,417,435.73	(4,284,409.31)	12,729,719.34	2,798,717.03	25,445,408.94	112,522,908.11
OKENE	81,813,351.85	13,028,691.15	(4,284,409.31)	15,920,576.43	3,500,249.07	31,439,082.92	141,417,542.11
OLAMABORO	61,799,884.05	9,841,567.23	(4,284,409.31)	12,026,029.44	2,644,005.92	23,459,478.95	105,486,556.28
OMALA	58,514,969.55	9,318,448.01	(4,284,409.31)	11,386,797.19	2,503,466.29	20,880,316.73	98,319,588.46
YAGBA EAST	62,742,194.38	9,991,629.17	(4,284,409.31)	12,209,399.55	2,684,321.11	22,904,822.02	106,247,956.92
YAGBA WEST	61,391,070.30	9,776,464.06	(4,284,409.31)	11,946,475.79	2,626,515.50	22,462,601.60	103,918,717.95
Kogi Total	1,304,930,341.16	207,808,798.98	(89,972,595.51)	253,934,630.09	55,829,288.45	488,427,455.36	2,220,957,918.52





Beneficiaries	1		KWARA
No. of LGCs			16
Gross Statutory Allocation		=N=	1,399,969,681.24
13% Share of Derivation (Net)		=N=	-
Gross Total		=N=	1,399,969,681.24
Deductions	External Debt	=N=	32,601,216.78
	Contractual Obligation (ISPO)	=N=	0.00
	Other Deductions (see Note)	=N=	340,313,959.43
Net Statutory Allocation		=N=	1,027,054,505.03
Distribution of 49.923Billion Excess PPT Savings Account		=N=	272,428,935.04
Distribution of 10.976B Excess PPT Savings Account		=N=	59,895,389.58
Distribution of Exchange Gain		=N=	222,943,714.99
Gross VAT Allocation		=N=	650,180,324.70
Total Gross Amount		=N=	2,605,418,045.55
Total Net Amount	li li	=N=	2,232,502,869.34

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 49.923Billion Excess PPT Savings Account	Distribution of 10.976Billion Excess PPT Savings Account	Value Added Tax	Total Allocation
ASA	53,020,551.67	8,443,467.68	-	10,317,603.75	2,268,396.69	21,973,569.64	96,023,589.43
BARUTEN	87,189,223.54	13,884,793.12		16,966,701.23	3,730,246.86	26,111,393.10	147,882,357.86
EDU	66,825,066.90	10,641,822.37	-	13,003,911.48	2,859,000.07	25,713,180.42	119,042,981.24
EKITI	40,694,979.13	6,480,633.08		7,919,092.80	1,741,067.44	18,405,853.16	75,241,625.61
IFELODUN	70,610,035.64	11,244,574.70	-	13,740,452.43	3,020,933.70	25,941,093.64	124,557,090.12
ILORIN EAST	60,688,427.60	9,664,568.95		11,809,744.11	2,596,454.10	25,854,772.69	110,613,967.45
ILORIN SOUTH	61,342,480.06	9,768,726.12	2	11,937,020.31	2,624,436.65	26,073,116.84	111,745,779.98
ILORIN WEST	72,336,242.33	11,519,471.32	8	14,076,365.89	3,094,786.60	33,846,736.70	134,873,602.84
IREPODUN	52,294,360.76	8,327,822.54	-	10,176,289.67	2,237,327.82	23,078,746.88	96,114,547.67
KAI AMA	69,542,457.26	11,074,563.96		13,532,705.62	2,975,259.13	21,860,385.53	118,985,371.49
MORO	55,128,347.21	8,779,131.93	-	10,727,772.98	2,358,575.24	21,094,262.21	98,088,089.58
OFFA	48,966,807.70	7,797,913.17		9,528,760.12	2,094,963.96	20,141,442.44	88,529,887.39
OKE-ERO	40,971,352.29	6,524,645.22	2	7,972,874.00	1,752,891.61	18,543,857.03	75,765,620.14
OSIN	40,797,614.04	6,496,977.58	8	7,939,065.18	1,745,458.50	18,649,465.62	75,628,580.93
OYUN	46,584,088.28	7,418,467.59	-	9,065,091.72	1,993,023.24	20,369,654.69	85,430,325.52
PATEGI	56,382,866.77	8,978,912.86		10,971,897.86	2,412,247.79	21,269,944.28	100,015,869.56
Kwara Total	923,374,901.19	147,046,492.19		179,685,349.15	39,505,069.41	368,927,474.85	1,658,539,286.79





Beneficiaries			LAGOS
No. of LGCs			20
Gross Statutory Allocation		=N=	2,106,876,963.13
13% Share of Derivation (Net)		=N=	
Gross Total		=N=	2,106,876,963.13
Deductions	External Debt	=N=	770,869,588.38
	Contractual Obligation (ISPO)	=N=	2,000,000,000.00
	Other Deductions (see Note)	=N=	
Net Statutory Allocation		=N=	(663,992,625.25)
Distribution of 49.923Billion Excess PPT Savings Account		=N=	409,990,484.10
Distribution of 10.976B Excess PPT Savings Account		=N=	90,139,249.58
Distribution of Exchange Gain		=N=	335,517,964.06
Gross VAT Allocation		=N=	5,818,329,339.00
Total Gross Amount		=N=	8,760,853,999.88
Total Net Amount		=N=	5,989,984,411.50



Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 49.923Billion Excess PPT Savings Account	Distribution of 10.976Billion Excess PPT Savings Account	Value Added Tax	Total Allocation
AGEGE	79,122,774.60	12,600,219.52	-	15,397,000.03	3,385,137.17	172,067,493.12	282,572,624.43
AJEROMI/IFELODUN	101,701,869.17	16,195,916.84	120	19,790,808.53	4,351,146.43	183,239,676.28	325,279,417.24
ALIMOSHO	164,013,658.15	26,119,004.39	-	31,916,452.78	7,017,053.36	212,824,486.09	441,890,654.76
AMOWO-ODOFIN	64,103,673.15	10,208,443.25	(2)	12,474,338.30	2,742,569.73	165,001,685.08	254,530,709.51
APAPA	53,894,910.99	8,582,708.49	-	10,487,750.84	2,305,804.71	159,977,726.27	235,248,901.30
BADAGRY	60,252,522.12	9,595,151.45		11,724,918.51	2,577,804.60	161,160,452.81	245,310,849.49
EPE	55,321,020.55	8,809,814.96	-	10,765,266.50	2,366,818.45	158,185,868.89	235,448,789.35
ETI-OSA	66,738,925.98	10,628,104.52	(2)	12,987,148.78	2,855,314.67	163,487,529.96	256,697,023.91
IBEJU-LEKKI	44,564,021.71	7,096,774.09	-	8,671,994.21	1,906,598.03	154,999,768.74	217,239,156.79
IFAKO/IJAYE	75,986,143.84	12,100,714.34	120	14,786,623.25	3,250,941.61	170,469,608.67	276,594,031.71
IKEJA	65,686,262.32	10,460,468.92	-	12,782,304.31	2,810,278.20	164,753,985.83	256,493,299.58
IKORODU	90,315,352.70	14,382,625.94	320	17,575,034.43	3,863,993.13	175,839,299.82	301,976,306.03
KOSOFE	97,715,375.94	15,561,071,94	-	19,015,051.65	4,180,590.90	182,307,091.09	318,779,181.52
LAGOS ISLAND	52,601,697.73	8,376,765.63	:::	10,236,096.31	2,250,476.72	159,582,753.12	233,047,789.51
LAGOS MAINLAND	63,472,396.26	10,107,913.06	-	12,351,494.14	2,715,561.60	164,979,456.94	253,626,822.00
MUSHIN	95,022,945.88	15,132,305.25	323	18,491,114.70	4,065,399.73	180,693,108.69	313,404,874.25
OJO	92,202,570.20	14,683,163.36		17,942,280.00	3,944,734.62	178,951,837.77	307,724,585.95
OSHODI/ISOLO	94,146,534.91	14,992,737.72	100	18,320,568.36	4,027,903.93	180,119,961.53	311,607,706.45
SOMOLU	72,813,541.61	11,595,480.74	-	14,169,246.57	3,115,207.06	169,213,419.61	270,906,895.59
SURULERE	83,289,426.58	13,263,754.52	120	16,207,815.13	3,563,400.49	174,262,198.19	290,586,594.92
Lagos Total	1,572,965,624.38	250,493,138.92	-	306,093,307.34	67,296,735.15	3,432,117,408.49	5,628,966,214.30





Beneficiaries			NASARAWA
No. of LGCs			13
Gross Statutory Allocation		=N=	1,450,371,597.95
13% Share of Derivation (Net)		=N=	2
Gross Total		=N=	1,450,371,597.95
Deductions	External Debt	=N=	25,749,719.26
	Contractual Obligation (ISPO)	=N=	101,637,860.22
	Other Deductions (see Note)	=N=	124,304,116.61
Net Statutory Allocation		=N=	1,198,679,901.86
Distribution of 49.923Billion Excess PPT Savings Account		=N=	282,236,962.09
Distribution of 10.976B Excess PPT Savings Account		=N=	62,051,752.30
Distribution of Exchange Gain		=N=	230,970,167.78
Gross VAT Allocation		=N=	636,995,199.46
Total Gross Amount		=N=	2,662,625,679.58
Total Net Amount		=N=	2,410,933,983.49

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 49.923Billion Excess PPT Savings Account	Distribution of 10.976Billion Excess PPT Savings Account	Value Added Tax	Total Allocation
AKWANGA	54,496,379.36	8,678,491.71	(3,018,317.48)	10,604,794,37	2,331,537.54	22,498,175.10	95,591,060.61
AWE	61,427,259.42	9,782,227.14	(3,018,317.48)	11,953,518.06	2,628,063.80	22,455,513.02	105,228,263.96
DOMA	62,896,060.77	10,016,132.23	(3,018,317.48)	12,239,341.38	2,690,904.03	23,802,807.56	108,626,928 49
KARU	74,208,780.56	11,817,671.09	(3,018,317.48)	14,440,754.92	3,174,900.06	27,085,694.82	127,709,483.95
KEANA	52,988,262.84	8,438,325,72	(3.018,317.48)	10,311,320.46	2,267,015.27	20,794,831.58	91,781,438.39
KEFFI	49,826,681.61	7,934,847.20	(3.018,317.48)	9,696,088.41	2,131,752.24	21,463,220.85	88,034,272.83
KOKONA	56,931,459.04	9,066,275,61	(3,018,317,48)	11,078,651.89	2,435,718.40	22,314,718.17	98,808,505 64
LAFIA	89,084,004.76	14,186,535.06	(3,018,317,48)	17,335,418 67	3,811,311.95	33,327,267.39	154,726,220.35
NASARAWA	82,558,115.79	13,147,294.03	(3,018,317.48)	16,065,504.75	3,532,112.57	26,306,115.00	138,590,824.66
NASARAWA EGGON	63,165,701.63	10,057,479.77	(3.018,317.48)	12,289,866,54	2,702,012,34	24,277,373.41	109,464,116.20
081	60,452,211.09	9,626,951.71	(3,018,317.48)	11,763,777.25	2,586,347.96	24,264,654.49	105,675,635.03
тото	64,226,135,27	10,227,945,21	(3,018,317,48)	12,498,168 97	2,747,809.07	22,779,615.28	109,461,356.33
WAMBA	51,558,507.43	8,210,638.66	(3.018,317.48)	10,033,095.33	2,205,845.55	20,477,906.12	89,467,675,61
Nasarawa Total	823,809,559.57	131,190,815.14	(39,238,127.24)	160,310,301.00	35,245,330.79	311,847,902.80	1,423,165,782.05





Beneficiaries			NIGER
No. of LGCs			25
Gross Statutory Allocation		=N=	1,862,937,741.20
13% Share of Derivation (Net)		=N=	2
Gross Total		=N=	1,862,937,741.20
Deductions	External Debt	=N=	37,896,198.90
	Contractual Obligation (ISPO)	=N=	275,631,992.38
	Other Deductions (see Note)	=N=	178,709,168.02
Net Statutory Allocation		=N=	1,370,700,381.90
Distribution of 49.923Billion Excess PPT Savings Account		=N=	362,520,811.48
Distribution of 10.976B Excess PPT Savings Account		=N=	79,702,713.04
Distribution of Exchange Gain		=N=	296,670,896.79
Gross VAT Allocation		=N=	763,685,616.95
Total Gross Amount		=N=	3,365,517,779.46
Total Net Amount		=N=	2,873,280,420.16



Local Government Councils	Grows Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 49 9238illion Excess PPT Savings Account	Distribution of 10.976Billion Excess PPT Savings Account	Value Added Tax	Total Allocation
AGAIE	56,692,410.63	9,028,207.40	***	11,032,133.95	2,425,491.11	22,060,425.06	101,238,668.16
AGWARA	48,674,300.01	7,751,331.63		9,471,839.21	2,082,449.50	18,297,888.39	86,277,808.73
BIDA	55,742,178.52	6,676,863.93	7.51	10.847,222.29	2,384,837.00	24,815,219,51	102,666,341.24
BORGU	90,740,078.27	14,450,263.04	Œ.	17,657,684.46	3,882,164.31	24,007,032.17	150,737,222.26
BOSSO	54,467,249,41	8,673,852.79		10,599,125.79	2,330,291.27	22,780,696.61	98,851,215.86
EDATI	57,365,557.50	9,135,405.34	*	11,163,125.85	2,454,290.59	23,426,708,21	103,545,087.50
GBAKO	54,335,949,32	8,652,943.39		10,573,575.28	2,324,673.81	21,789,251.70	97,676,393,49
GURARA	48,552,613.31	7,731,953.15	9	9,448,159.42	2,077,243.33	19,970,531.16	87,780,500.38
KATCHA	52,391,064,78	8,343,222.55		10.195,107.92	2,241,465,14	21,525,604.00	94,696,464.39
KONTAGORA	57,697,279,35	9,168,231.70	2	11,227,677.70	2,468,482.76	23,009,207.89	103,590,879.40
LAPAI	56,358,397.03	8,975,016.08	:	10,967,136.14	2,411,200.89	20,925,095,29	99,636,845.44
LAVUN	65,579,804.55	10,443,515.63	9	12,761,588.02	2,805,723,58	25,898,517.48	117,489,149.26
MAGAMA	67,178,054.14	10,698,035.22	€	13,072,601.49	2,874,102.04	24,489,871.28	118,312,664.17
MARIGA	74,383,934.92	11.845,564.24	11	14,474,839.31	3,182,393.75	25,375,857,11	129,262,589.3
MASHEGU	87,768,418.37	13,977,029.30		17,079,410.41	3,755,026.76	26,152,944.98	148,732,829.82
MINNA	55,586,565.99	8,852,102.79		10,816,940.67	2,378,179,38	25,475,485.04	103,109,273.87
MOKWA	75,447,695.32	12,014,966,97	<b>=</b>	14,681,843.16	3,227,904.98	27,643,875.18	133,016,285.62
MUYA	50,963,297.14	8,115,852,04	:::	9,917,269.60	2.180,380.46	20,602,338.68	91,779,137.93
PAIKORO	58,652,885.26	9,340,410.95		11,413,635.08	2,509,366.78	23,315,318.31	105,231,616.37
RAFI	67,649,534.41	10,773,117.96	9	13.164,349.81	2,894,273.55	24,503,626.81	118,984,902.54
RUAU	63,639,980.48	10,134,600.67		12,384,105.41	2,722,731,41	24.210.773.53	113,092,191.50
SHIRORO	75,232,207.73	11,980,650.80	=	14,639,910.07	3,218,685.70	27,168,761.11	132,240,215.40
SULEJA	55,019,202.64	8,761,750.77		10,706,533.85	2,353,905.67	26,230,494.28	103,071,887.22
TAFA	44,776,897.90	7,130,674.40		8,713,419.13	1,915,705.59	19,600,228.25	82,136,925.27
WUSHISHI	49,912,391.49	7,948,496.41		9,712,767.24	2,135,419.20	19,512,461.98	89,221,536.31
Niger Total	1,524,807,948.45	242,824,079.14		296,722,001.27	65,236,388.56	582,788,214.02	2,712,378,631.45

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

### **OGUN STATE**





Beneficiaries	i I		OGUN
No. of LGCs			20
Gross Statutory Allocation		=N=	1,461,143,510.37
13% Share of Derivation (Net)		=N=	
Gross Total		=N=	1,461,143,510.37
Deductions	External Debt	=N=	80,055,430.28
	Contractual Obligation (ISPO)	=N=	0.00
	Other Deductions (see Note)	=N=	1,133,331,119.97
Net Statutory Allocation		=N=	247,756,960.12
Distribution of 49.923Billion Excess PPT Savings Account		=N=	284,333,136.50
Distribution of 10.976B Excess PPT Savings Account		=N=	62,512,610.78
Distribution of Exchange Gain		-N=	232,685,583.62
Gross VAT Allocation		=N=	760,915,394.13
Total Gross Amount		=N=	2,801,590,235.40
Total Net Amount		=N=	1,588,203,685.15

Local Government Councils	Gross Statutory Aflocation	Exchange Gain Difference	Deduction	Distribution of 49.923Billion Excess PPT Savings Account	Distribution of 10.976Billion Excess PPT Savings Account	Value Added Tax	Total Allocation
ABEOKUTA NORTH	56,037,378.11	8,923,894.15	(5,788,847.52)	10,904,667.04	2,397,466.63	25,950,361.60	98,424,920.02
ABEOKUTA SOUTH	57,850,018.57	9,212,555.26	(5,788,847.52)	11,257,400.19	2,475,017.46	28,389,925.11	103,396,069.06
ADO-ODO/OTA	88,917,393.64	14,160,002.41	(5,788,847.52)	17,302,996.76	3,804,183.76	42,159,760.72	160,555,489.78
EGBADO NORTH	58,463,932.76	9,310,320.46	(5,788,847.52)	11,376,865.62	2,501,282.76	24,978,353.86	100,841,907,94
EGBADO SOUTH	52,394,129.16	8,343,710.55	(5,788,847.52)	10,195,704.24	2,241,596.24	24,331,644.50	91,717,937.18
EWEKORO	39,854,893.24	6,346,850.28	(5,788,847.52)	7,755,615.19	1,705,125.75	18,665,262.48	68,538,899,42
REMO NORTH	38,825,708.87	6,182,953.74	(5,788,847.52)	7,555,339.71	1,661,093.80	18,902,246,37	67,338,494.97
IFO	87,181,483.88	13,883,560.59	(5,788,847.52)	16,965,195.12	3,729,915.73	42,073,639.13	158,044,946.95
LIEBU EAST	51,883,823.75	8,262,444.94	(5,788,847.52)	10,096,400.69	2,219,763.67	21,408,394,63	88,081,980,15
LIEBU NORTH	64,823,764.52	10,323,117.05	(5,788,847.52)	12.614,465.42	2,773,377.65	30,087,337.81	114,833,214.92
DEBU ODE	50,011,562.69	7,964,289.32	(5,788,847.52)	9,732,065.59	2,139,662,07	23,593,131.93	87,651,864.08
IKENNE	45,183,259.23	7,195,387.02	(5,788,847.52)	8,792,495.55	1,933,091.09	21,833,968.86	79,149,354.23
IJEBU NORTH EAST	40,744,364.56	6,488,497.66	(5,788,847.52)	7,928,703.03	1,743,180,31	19,287,152.07	70,403,050.11
IMEKO-AFON	46,840,821.37	7,459,352.06	(5,788,847.52)	9,115,051.03	2,904,007.14	20,013,952.51	79,644,336,59
IPOKIA	49,061,925.91	7,813,060.65	(5,788,847.52)	9,547,269,78	2.099,033.43	23,413,412.91	86,145,855,17
OBAFEMI/OWODE	59,487,732.75	9,473,359.54	(5,788,847.52)	11,576,093.32	2,545,084.35	27,322,027.35	104,615,449.79
ODEDAH	49,938,763.62	7,952,696.14	(5,788,847.52)	9,717,899,16	2,136,547,49	21,371,164.98	85,328,223,87
ODOGBOLU	46,412,885.79	7,391,203.77	(5,788,847.52)	9,031,776.34	1,985,698.63	22,252,017.41	81,284,734.42
OGUN WATERSIDE	44,084,917,49	7,020,477.24	(5,788,847.52)	8,578,762.30	1,886,100.35	19,551,347.99	75,332,757.85
SHAGAMU	59,793,717.35	9,522,087.27	(5,788,847.52)	11,635,636.80	2,558.175.40	28,546,120.17	106,266,889,46
Ogun Total	1,087,792,477.27	173,229,820.10	(115,776,950.40)	211,680,402.87	46,539,403.73	504,131,222.39	1,907,596,375.96

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

### **ONDO STATE**





Beneficiaries			ONDO
No. of LGCs			18
Gross Statutory Allocation		=N=	1,464,038,199.30
13% Share of Derivation (Net)		=N=	989,846,501.84
Gross Total		=N=	2,453,884,701.14
Deductions	External Debt	=N=	52,689,991.26
	Contractual Obligation (ISPO)	=N=	725,882,360.59
	Other Deductions (see Note)	=N=	334,417,139.20
Net Statutory Allocation		=N=	1,340,895,210.09
Distribution of 49.923Billion Excess PPT Savings Account		=N=	618,870,763.74
Distribution of 10.976B Excess PPT Savings Account		=N=	125,070,554.11
Distribution of Exchange Gain		=N=	438,579,649.96
Gross VAT Allocation		=N=	743,981,018.82
Total Gross Amount		=N=	4,380,386,687.76
Total Net Amount		=N=	3,267,397,196.71

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 49 923Billion Excess PPT Savings Account	Distribution of 10 976Billion Excess PPT Savings Account	Value Added Tax	Total Allocation
AKOKO NORTH EAST	57,636,336.50	9 178 526 61	(2,620,951,49)	11,215,818 44	2,465,875.42	24,875,416.35	102,751,021.84
AKOKO NORTH WEST	60,970,000.49	9,709,409,14	(2,620,951,49)	11,864,537.16	2,608,500.73	26,788,382,22	109,319,878.24
AKOKO SOUTH WEST	62,072,479.02	9,884,977.69	(2,620,951.49)	12,079,075.41	2,655,668.45	27,570,553.66	111,641,802.74
AKOKO SOUTH EAST	46,040,222.71	7,331,857.56	(2,620,951.49)	8,959,257.48	1,969,754.85	20,241,247.44	81,921,388.55
AKURE NORTH	48,244,581 51	7 682 899 40	(2.620,951.49)	9,388,217.57	2,064,064.70	22 691,376 80	87,450,188.50
AKURE SOUTH	74,140,575.46	11,806,809.55	(2,620,951.49)	14,427,482 65	3,171,982.06	33,736,869.52	134,662,768.85
IDANRE	52,215,841.63	8,315,318.45	(2,620,951.49)	10,161,010.14	2,233,968.51	22,563,639,74	92,868,826.97
IFEDORE:	52,687,699,58	8,377.721.42	(2.620.951.49)	10,237,264 25	2,250,733.50	24,921,168.45	95,773,635.71
OKITIPUPA	63,247,300.74	10,072,066.83	(2,620,951,49)	12,307,691.39	2,705,931.26	27,773,846.46	113,485,885.18
<b>LAE</b>	68,631,082.76	10,929,428.52	(2,620,951.49)	13,355,355,50	2,936,267.47	30,617,154.77	123,848,337.53
ESE-EDO	52,513,023.35	8 362 644 33	(2,620.951.49)	10,218,840,61	2,246,682 93	23,857,158.12	94,577,397.85
ILE-OLUJI-OKEKSBO	54,354,421.31	8,655,885.03	(2,620,951,49)	10,577,169.86	2,325,464.10	24,748,875.43	98,040,864.24
RELE	50,512,454.67	8,044,055.84	(2,620,951.49)	9,829 537 32	2,161,091,91	23,368,139.00	91,294,327.25
ODIGBO	63,172,717.48	10,060,189.52	(2,620,951.49)	12,293,177.76	2,702,740.33	27,613,664,29	113,221,537.90
ONDO EAST	41,925,741.82	6,676,630.76	(2,620,951.49)	8,158,594.68	1,793,723.59	19,859,082.89	75,792,822.24
ONDO WEST	69,291,839.53	11,034,653 34	(2,620,951.49)	13,483,936.33	2,964,536.86	30,271,123.40	124,425,137.97
OSE	55,830,424.31	8,890,936.98	(2,620,951.49)	10,864,394.69	2,388,612.45	23,354,931.69	98,708,348.53
OWO	65,503,879.63	10.431.424.67	(2,620,951.49)	12,746,813.31	2,802,475.26	27,042,261.49	115,905,902.87
Ondo Total	1,038,910,623,50	165,445,435.75	(47,177,126.82)	202,168,174.47	44,448,074.39	461,894,891.69	1,865,690,072.97

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

### **OSUN STATE**





Beneficiaries			OSUN
No. of LGCs			30
Gross Statutory Allocation		=N=	1,434,357,845.54
13% Share of Derivation (Net)		=N=	
Gross Total		=N=	1,434,357,845.54
Deductions	External Debt	=N=	100,877,001.46
	Contractual Obligation (ISPO)	=N=	945,881,467.00
	Other Deductions (see Note)	=N=	1,336,489,215.24
Net Statutory Allocation		=N=	(948,889,838.16)
Distribution of 49.923Billion Excess PPT Savings Account		=N=	279,120,744.95
Distribution of 10.976B Excess PPT Savings Account	į	=N=	61,366,630.36
Distribution of Exchange Gain		=N=	228,419,994.37
Gross VAT Allocation		=N=	733,095,829.20
Total Gross Amount		=N=	2,736,361,044.41
Total Net Amount	i i	=N=	353,113,360.71

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 49,923Billion Excess PPT Savings Account	Distribution of 10.976 Billion Excess PPT Savings Account	Value Added Tax	Total Allocation
ATAKUMOSA EAST	40,936,860.73	6,519,152,47	(4,019,558,46)	7,966,162.07	1,751,415.94	19,303,412.79	72,457,445.55
ATAKUMOSA WEST	41,051,694.29	6,537,439.60	(4,019,558.46)	7,988,508.26	1,756,328,91	15,926,929.86	72,241,342.46
AIYEDADE	51,143,515.47	8.144,551.62	(4,019,558.46)	9,952,339.43	2,188,090.80	23,001,208.75	90,410,147.61
AIYEDIRE	45,209,737.24	7,199,603.61	(4,019,558.46)	8,797,648.07	1,934,223.91	19,285,919.34	78,407,573.71
BOLUWADURO	42,782,596.63	6.813.084.00	(4,019,558.46)	8,325,335.47	1,830,382,71	19.033,186.36	74,765,026.70
BORIPE	48,727,276.20	7,759,768.03	(4,019,558.46)	9,482,148.18	2,084,716.00	22,451,286.51	86,485,636.47
EDE NORTH	40,840,697.19	6,503,838.53	(4.019,558.46)	7,947,449.00	1,747,301,75	19,683,882.82	72,703,610.83
EDE SOUTH	42,415,160.71	6,754,570.21	(4,019,558.46)	8,253,833.79	1,814,662.57	19,295,338.89	74,514,007.71
EGREDORE	41,717,415,14	6,643,454.95	(4,019,558.46)	8,118,055.06	1,764,510.65	19,215,596.68	73,459,774.06
EHGBO	47,357,509.85	7,541,634.17	(4,019,558.46)	9,215,596.70	2,026,112.81	22,116,518.73	84,237,813.80
IFE CENTRAL	50,143,581.36	7,985,313.15	(4,019,558.46)	9,757,755.94	2,145,310.27	23,841,592.01	89,855,994.27
IFE EAST	57,954,424.61	9,229,181.81	(4,019,558.46)	11,277,717.22	2,479,484.30	24,879,885.47	101,801,134.94
IFE NORTH	54,021,883.16	6.602,928.68	(4,019,558.46)	10,512,459.16	2,311,237.01	23,165,776.74	94,594,726,29
IFE SOUTH	47,090,350,78	7.499,089.36	(4,019,558.46)	9,163,608.53	2,014,682.85	22,250,934.20	83,999,107.27
IFEDAYO	37.004,598.58	5,892,943.82	(4,019,558.46)	7,200,958.36	1,583,180.61	17,352,768.73	65,014,891.64
IFELODUN	47,683,927.47	7,593,615.83	(4,019,558.46)	9,279,116.36	2,040,078.05	20,327,651.68	82,904,830.93
ILA	42,039,901.65	6,694,810.59	(4,019,558,46)	8,180,809.76	1.798,607.73	18,598,292.26	73,292,863.54
ILESHA EAST	43,827,052.60	6,979,412.52	(4,019,558.46)	8,528,582.74	1,875,068.03	20,817,966.62	78.006,524.05
ILESHA WEST	46,443,281.79	7,396,044.30	(4,019,558.46)	9,037,691.29	1,966,999.07	20,666,904.96	81,511,362.96
IREPODUN	45,962,490.54	7,319,478.79	(4,019,558.46)	8,944,131.09	1,966,429.21	21,461,436.44	81,634,407.62
IREWOLE	49,729,682.52	7,919,400.20	(4,019,558.46)	9,677,212.75	2,127,602.30	22,662,653,22	88,096,992.52
ISOKAN	45,137,934.80	7,188,169.15	(4,019,558.46)	8,783,675.58	1,931,151.96	20.648,065.87	79,669,438.90
IWO	55,503,425,08	8,838,862.69	(4,019,558.46)	10,800,761.75	2,374,622.33	25,043,855.39	98,541,968.78
OBOKUN	46,026,964.85	7,329,746.26	(4,019,558,46)	8,956,677.55	1,969,187,64	21,012,617.54	81,575,635.38
ODO-OTIN	60,639,953.44	9,656,849.49	(4,019,558.46)	11,800,311.22	2,594,380.21	22,189,732.05	102,861,667.95
OLA-OLUWA	41,506,634,22	6,609,888.31	(4,019,558,46)	8,077,037.89	1,775,792.76	19,323,148.99	73,272,943.70
OLORUNDA	50,204,253.16	7,994,975.07	(4,019,558,46)	9,769,562.45	2,147,906.02	22,072,660.51	88,169,798.75
ORIADE	50,365,225.81	8,020,609.80	(4,019,558.46)	9,800,887.13	2,154,792.97	22,912,744.73	89,234,701.98
OROLU	44,383,125,97	7,067,966.63	(4,019,558.46)	8,636,792.57	1,898,858.71	20,643,081.98	78,610,267.39
OSOGBO	49,379,550.71	7,863,642.07	(4,019,558.46)	9,609,078,39	2,112,622.49	23,315,293.40	88,260,628.59
Osun Total	1,407,230,706.53	224,100,025.71	(120,586,753.70)	273,841,903.78	60,206,040.55	635,800,343.51	2,480,592,266.38

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

### **OYO STATE**





Beneficiaries			OYO
No. of LGCs		Î	33
Gross Statutory Allocation		=N=	1,763,978,327.26
13% Share of Derivation (Net)		=N=	W-1-1-1-1
Gross Total		=N=	1,763,978,327.26
Deductions	External Debt	=N=	117,125,582.44
	Contractual Obligation (ISPO)	=N=	99,912,935.00
	Other Deductions (see Note)	=N=	432,682,571.28
Net Statutory Allocation		=N=	1,114,257,238.54
Distribution of 49.923Billion Excess PPT Savings Account		=N=	343,263,674.62
Distribution of 10.976B Excess PPT Savings Account		=N=	75,468,898.03
Distribution of Exchange Gain		=N=	280,911,713.10
Gross VAT Allocation		=N=	1,055,091,170.47
Total Gross Amount		=N=	3,518,713,783.47
Total Net Amount		=N=	2,868,992,694.75

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 49.923Billion Excess PPT Savings Account	Distribution of \$0.976Billion Excess PPT Savings Account	Value Added Tax	Total Allocation
AFIJIO	48,598,865.16	7,739,318.71	(2,536,017.62)	9,457,159.86	2,079,222.14	25,015,717.46	90,354,265.71
AKINYELE	56,437,780.44	8,907,657.81	(2.536,017.62)	10,982,583.86	2,414,597.18	28.862.581.52	105,149,183.19
ATIBA	56,218,196.24	8,952,689.25	(2,536,017.62)	10.939,853.58	2,405,202.63	26,786,443.15	102,766,367.23
ATISBO	60,231,182.89	9,591,753.20	(2,536,017.62)	11,720,765.98	2,576,891.64	23,850,434,52	105,435,010.61
EGBEDA	61,110,577.17	9,731,795.82	(2,536,017,62)	11,891,892,86	2,614,515.07	32,361,968.89	115,174,732.19
IBADAN NORTH	62,809,234.18	10,002,305.19	(2,536,017.62)	12,222,445.25	2,687,189.30	33,619,005.21	118,804,161.51
IBADAN NORTH EAST	68,094,024.61	10,843,902.56	(2,536,017.62)	13,250,845.97	2,913,290,33	34,795,402.22	127,361,448,06
IBADAN NORTH WEST	50,114,703.15	7,980,714.33	(2.536,017.62)	9,752,136,34	2,144,074.77	25,945,760.86	93,401,371.83
IBADAN SOUTH EAST	59,475,576.41	9,471,423.65	(2.556,017.62)	11,573,727.74	2,544,564.26	31,588,120.54	112,117,394.99
IBADAN SOUTH WEST	62,268,195,47	9,916,145.33	(2,536,017.62)	12.117.161.11	2,664,041.85	32,412,405.84	116,841,931.99
IBARAPA CENTRAL	45,034,587,42	7.171.711.18	(2.536,017.62)	8,763,564.56	1,926,730.41	23,461,043.32	83,821,619.28
IBARAPA NORTH	46,965,688.26	7,479,236.98	(2,536,017.62)	9,139,349,66	2,009,349.37	23,366,997.35	86,424,604.01
IDO	46,040,613.73	7,331,919.83	(2,536,017,62)	8,959,333.57	1,969,771.58	23,475,097.89	85,240,718.99
SAKI WEST	68,382,464.28	10,889,836.28	(2.536,017.62)	13.306,975.26	2,925,630.74	32,183,994.24	125,152,883.18
IFELOJU	46,630,452.16	7,425,850.98	(2,536,017.62)	9,074,113.96	1,995,006.85	24,220,936,78	86,810,343.10
IREPO	48,932,040.73	7,792,376.57	(2.536,017.62)	9,521,994,60	2,093,476.51	24,436,589.63	90,240,460,42
ISEYIN	63,930,536.51	10,180,871.42	(2,536,017.62)	12,440,646.54	2,735,162.37	31,133,589.93	117,884,789.14
ITESIWAJU	55,279,148.52	8,803,146.88	(2.536,017.62)	10,757,118.36	2,365,027.03	24,740,556.98	99,408,980.16
IWAJOWA	50,747,066.58	8.081,417.55	(2,536,017.62)	9,875,191,94	2,171,129.39	23,461,093.16	91,799,881,00
OLORUNSOGO	45,821,707.49	7,297,059.24	(2,536,017.62)	8,916,735,23	1,960,406,04	22,403,462.22	83,863,352.59
KAJOLA	56,589,538.88	9,011,825.18	(2,536,017,62)	11,012,115.49	2,421,089.92	28,346,151.01	104,844,702.85
LAGELU	52,416,888.22	8,347,334.91	(2,536,017.62)	10,200,133.06	2,242,569,95	25,702,696.63	96,373,605.15
DGBOMOSHO NORTH	54,264,647.12	8,641,588.59	(2,536,017.62)	10,559,700.13	2,321,623,26	28,232,667.87	101,484,209,35
OGBOMOSHO SOUTH	46,454,495.34	7,397,830.04	(2.536,017.62)	9,039,873.41	1,987,478.82	23,353,191.98	85,696,851.98
OGO-OLUWA	42,510,438.42	6,769,743.08	(2.556,017.62)	8,272,374,48	1,818,738.87	21,577,382.72	78,412,659.95
OLUYOLE	56,350,007.43	8,973,680.05	(2.536,017,62)	10.965,503.55	2,410,841.96	28,432,272.60	104,596,287.97
ONA ARA	61,394,908.07	9,777,075.22	(2.536,017,62)	11,947,222.60	2.626,679.70	31,538,929.57	114,748,797.54
ORELOPE	47,022,662.66	7,488,310.10	(2,536,017.62)	9,150,436.67	2,011,786.92	23,533,907.77	86,671,086.51
ORI IRE	56,550,201.34	9,005,560.72	(2,536,017.62)	11,004,460.55	2,419,406.92	25,835,816.29	102,279,428.20
OYO EAST	47,747,238.69	7,603,698.08	(2.536,017.62)	9,291,436.49	2,042,786.71	24,501,031,31	88,650,173.66
OYO WEST	47,955,676.72	7,636,891.62	(2,536,017.62)	9,331,997.77	2,051,704.39	25,118,535.07	89,558,787.95
SAXLEAST	47,722,807.19	7,599,807.39	(2.536,017.62)	9,286,682.21	2,041,741.45	23,822,076,20	87,937,096.82
IFEDAPO	55,009,586.62	8,760,219.43	(2.536,017.62)	10,704,662.61	2,353,494.27	25,409,295.12	99,701,240,43
.Oyo Total	1,775,111,738.05	282,684,697.18	(83,688,581.46)	345,430,195.28	75,945,222.61	883,525,155.85	3,279,008,427.52

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

### **PLATEAU STATE**





Beneficiaries			PLATEAU
No. of LGCs			17
Gross Statutory Allocation		=N=	1,642,321,952.62
13% Share of Derivation (Net)		=N=	
Gross Total	i I	=N=	1,642,321,952.62
Deductions	External Debt	=N=	20,502,517.04
	Contractual Obligation (ISPO)	=N=	609,914,612.08
	Other Deductions (see Note)	=N=	519,359,488.18
Net Statutory Allocation		=N=	492,545,335.32
Distribution of 49.923Billion Excess PPT Savings Account		=N=	319,589,792.94
Distribution of 10.976B Excess PPT Savings Account		=N=	70,264,031.06
Distribution of Exchange Gain		=N=	261,538,062.03
Gross VAT Allocation	î l	=N=	715,390,113.99
Total Gross Amount		=N=	3,009,103,952.63
Total Net Amount		=N=	1,859,327,335.33

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 49.923Billion Excess PPT Savings Account	Distribution of 10.976Billion Excess PPT Savings Account	Value Added Tax	Total Allocation
BARKIN LADI	64,888,578.83	10,333,438.66		12,627,078.05	2,776,150.63	24,607,814.73	115,233,060.89
BASSA	65,456,599.84	10,423,895.41	3	12,737,612.84	2.800,452.47	25,185,547.07	116,604,107.63
BOKKOS	65,171,365.61	10,378,472.16	2	12,682,107.31	2,788,249.19	24,766,651.26	115,786,845.52
JOS EAST	49,477,613.07	7,879,258.40		9,628,160.97	2,116,817.92	20,139,011,24	89,240,861.60
JOS NORTH	86,084,294.19	13,708,834.27		16,751,686.06	3,682,974.29	37,268,535.83	157,496,324.64
JOS SOUTH	74,441,012.52	11,854,653.78		14,485,946.40	3,184,835.72	31,159,086.13	135.125,534.55
KANAM	65,347,558.99	10,406,530.77		12,716,393.89	2,795,787.33	24.140,874.23	115,407,145.21
KANKE	57,712,435.99	9,190,645.38	3	11,230,627.12	2,469,131.21	21,924,339.73	102,527,179.43
LANGTANG NORTH	59,194,244.53	9,426,621.85		11,518,981.60	2,532,527.94	22,882,193.23	105,554,569.15
LANGTANG SOUTH	56,154,319.55	8,942,516.96	2	10,927,423.41	2,402,469.78	21.170,825.65	99,597,555.34
MANGU	77,584,475.24	12,355,246.95	- 3	15,097,652.65	3,319,323.58	30,571,734.89	138,928,433.31
MIKANG	52,233,929.14	8,318,198.86	2	10,164,529.90	2,234,742.35	20,727,558.62	93,678,958.88
PANKSHIN	69,733,306.16	11,104,956.44	- 3	13,569,844.11	2,983,424.28	25,426,069.52	122,817,600.51
QUAN-PAN	69,632,448.73	11,088,895.00		13,550,217.63	2,979,109.26	25,687,424.63	122,938,095.26
RIYOM	55,028,871.79	8,763,290.57	8	10,708,415.43	2,354,319.35	22,429,357.13	99,284,254.28
SHENDAM	70,116,777.42	11,166,023.84		13,644,466.20	2,999,830.46	26,240,038.17	124,167,136.10
WASE	74,499,388.14	11,863,950.04	- 2	14,497,306.08	3,187,333.22	23,932,348,34	127,980,325.82
Plateau Total	1,112,757,219.73	177,205,429.36		216,538,449.65	47,607,478.98	428,259,410.41	1,982,367,988.13

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

### **RIVERS STATE**





Beneficiaries			RIVERS
No. of LGCs			23
Gross Statutory Allocation	i i	=N=	1,696,129,965.29
13% Share of Derivation (Net)		=N=	4,904,309,493.73
Gross Total		=N=	6,600,439,459.02
Deductions	External Debt	=N=	56,731,329.13
	Contractual Obligation (ISPO)	=N=	0.00
	Other Deductions (see Note)	=N=	1,846,340,131.43
Net Statutory Allocation	į į	=N=	4,697,367,998.46
Distribution of 49.923Billion Excess PPT Savings Account		=N=	1,742,125,835.92
Distribution of 10.976B Excess PPT Savings Account	ľ.	=N=	368,852,600.96
Distribution of Exchange Gain		=N=	1,245,007,649.63
Gross VAT Allocation		=N=	1,245,362,671.54
Total Gross Amount		=N=	11,201,788,217.08
Total Net Amount		=N=	9,298,716,756.52

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 49.923Billion Excess PPT Savings Account	Distribution of 10.976Billion Excess PPT Savings Account	Value Added Tax	Total Allocation
AHOADA	49,568,657.58	7,893,757.14	23	9,645,877.89	2,120,713.11	33,513,319.05	102,742,324.77
AHOADA WEST	61,932,188.02	9,862,636.50	8	12,051,775.30	2,649,666.33	37,633,898.26	124,130,164.42
AKUKUTORU	57,052,535.91	9,085,556.98	20	11,102,213.00	2,440,898.48	32,977,999.60	112,659,203.98
ANDONI	60,902,438.98	9,698,650.03	7.0	11,851,389.94	2,605,610.22	35,719,287.71	120,777,376.88
ASARITORU	56,532,700.04	9,002,773.66	28	11,001,054.86	2,418,658.16	36,172,373.00	115,127,559.73
BONNY	56,523,253.52	9,001,269.31	73	10,999,216.60	2,418,254.01	35,936,037.02	114,878,030.46
DEGEMA	61,258,273.12	9,755,316.25	20	11,920,633.95	2,620,834.00	37,651,242.20	123,206,299.51
ELEME	59,347,678.96	9,451,056.12	7.0	11,548,839.37	2,539,092.38	34,716,280.18	117,602,947.01
EMOHUA	56,607,401.98	9,014,669.86	28	11,015,591.58	2,421,854.16	35,265,355.16	114,324,872.75
ETCHE	66,381,289.61	10,571,151.30	73	12,917,554.06	2,840,013.79	37,635,343.59	130,345,352.34
GONAKA	59,119,195.86	9,414,670.42	20	11,504,377.41	2,529,317.11	36,607,366.78	119,174,927.58
IKWERRE	56,582,141.96	9,010,647.23	8	11,010,676.08	2,420,773.45	34,658,566.76	113,682,805.47
KHANA	67,172,837.26	10,697,204.44	20	13,071,586.31	2,873,878.85	39,866,281.53	133,681,788.39
OBIO/AKPOR	82,260,424.65	13,099,887.03	7.0	16,007,575.15	3,519,376.35	48,367,399.58	163,254,662.75
OBUA/ODUAL	66,412,401.39	10,576,105.82	23	12,923,608.29	2,841,344.86	39,306,640.71	132,060,101.07
OGBA/EGBEMA/NDONI	67,015,936.08	10,672,218.09	8	13,041,053.92	2,867,166.09	39,357,576.05	132,953,950.22
OGU/BOLO	46,042,941.53	7,332,290.53	20	8,959,786.56	1,969,871.17	28,924,952.08	93,229,841.87
OKRIKA	56,656,036.23	9,022,414.82	7	11,025,055.63	2,423,934.89	36,268,362.69	115,395,804.26
OMUMMA	44,905,494.87	7,151,153.33	20	8,738,443.63	1,921,207.40	30,204,964.12	92,921,263.35
OPOBO/NKORO	48,572,899.64	7,735,183.72	20	9,452,107.07	2,078,111.25	32,753,973.82	100,592,275.50
OYIGBO	50,166,964.48	7,989,036.89	20	9,762,306.21	2,146,310.68	31,317,417.84	101,382,036.10
PORT HARCOURT	93,166,566.77	14,836,678.81	70	18,129,870.17	3,985,977.62	52,171,402.20	182,290,495.57
TAI	55,144,003.24	8,781,625.14	23	10,730,819.59	2,359,245.06	31,073,705.70	108,089,398.73
Rivers Total	1,379,324,261.67	219,655,953.41	5	268,411,412.56	59,012,109.41	838,099,745.67	2,764,503,482.72

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





### **SOKOTO STATE**



Beneficiaries			SOKOTO
No. of LGCs			23
Gross Statutory Allocation		=N=	1,733,290,845.24
13% Share of Derivation (Net)		=N=	
Gross Total		=N=	1,733,290,845.24
Deductions	External Debt	=N=	35,429,982.29
i	Contractual Obligation (ISPO)	=N=	0.00
	Other Deductions (see Note)	=N=	180,785,264.80
Net Statutory Allocation		=N=	1,517,075,598.15
Distribution of 49.923Billion Excess PPT Savings Account		=N=	337,292,003.83
Distribution of 10.976B Excess PPT Savings Account		=N=	74,155,984.82
Distribution of Exchange Gain		=N=	276,024,763.52
Gross VAT Allocation		=N=	753,022,568.37
Total Gross Amount		=N=	3,173,786,165.78
Total Net Amount		=N=	2,957,570,918.69

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 49.923Billion Excess PPT Savings Account	Distribution of 10.976Billion Excess PPT Savings Account	Value Added Tax	Total Allocation
BINJI	51,665,135.47	8,227,619.06	(3,129,481.58)	10,053,844.75	2,210,407.45	20,894,000.84	89,921,526.00
BODINGA	58,812,235.96	9,365,787.38	(3,129,481.58)	11,444,644.14	2,516,184.34	24,401,611.62	103,410,981.85
DANGE-SHUNI	63,379,960.57	10,093,192.77	(3,129,481.58)	12,333,506.50	2,711,606.89	25,355,527.85	110,744,313.00
GADA	68,815,572.69	10,958,808.35	(3,129,481.58)	13,391,256.56	2,944,160.57	28,032,922.52	121,013,239.11
GORONYO	64,735,147.48	10,309,004.88	(3,129,481.58)	12,597,220.87	2,769,586.32	24,745,001.53	112,026,479.50
GUDU	58,657,371.04	9,341,125.30	(3,129,481.58)	11,414,508.00	2,509,558.70	20,421,378.71	99,214,460.17
GWADABAWA	66,995,087.75	10,668,898.01	(3,129,481.58)	13,036,996.91	2,866,274.13	27,190,196.83	117,627,972.05
ILLELA	57,167,626.65	9,103,885.06	(3,129,481.58)	11,124,609.24	2,445,822.45	23,159,776.16	99,872,237.97
ISA	64,709,495.23	10,304,919.78	(3,129,481.58)	12,592,229.04	2,768,488.83	22,941,182.82	110,186,834.11
KEBBE	58,423,665.25	9,303,907.90	(3,129,481.58)	11,369,029.71	2,499,559.98	21,872,387.96	100,339,069.23
KWARE	54 176,680.64	8,627,580.02	(3,129,481.58)	10,542,582.18	2,317,859.76	22,332,949.08	94,868,170.11
RABAH	64,503,929.94	10,272,183.72	(3,129,481.58)	12,552,226.79	2,759,694.06	23,093,789.48	110,052,342.42
SABON BIRNI	67,677,638.98	10,777,593.59	(3,129,481.58)	13,169,818.86	2,895,475.96	26,006,074.80	117,397,120.61
SHAGARI	60,981,138.06	9,711,182.78	(3,129,481.58)	11,866,704.49	2,608,977.23	23,455,021.71	105,493,542.69
SILAME	54,604,873.46	8,695,769.28	(3,129,481.58)	10,625,906.92	2,336,179.29	20,861,655.40	93,994,902.78
SOKOTO NORTH	60,679,004.54	9,663,068.33	(3,129,481.58)	11,807,910.42	2,596,050.95	27,264,357.09	108,880,909.76
SOKOTO SOUTH	60,188,809.30	9,585,005.25	(3,129,481.58)	11,712,520.23	2,575,078.75	25,373,868.56	106,305,800.52
TAMBUWAL	67,394,403.59	10,732,488.64	(3,129,481.58)	13,114,702.30	2,883,358.20	26,869,882.33	117,865,353.48
TANGAZA	62,134,924.11	9,894,922.01	(3,129,481.58)	12,091,227.00	2,658,340.06	21,333,878.83	104,983,810.42
TURETA	56,543,687.54	9,004,523.40	(3,129,481.58)	11,003,192.99	2,419,128.24	19,067,056.89	94,908,107.48
WAMAKKO	58,287,842.08	9,282,278.20	(3,129,481.58)	11,342,599.03	2,493,749.01	24,611,582.84	102,888,569.58
WURNO	56,081,961.14	8,930,993.95	(3,129,481.58)	10,913,342.73	2,399,374.04	23,748,772.09	98,944,962.37
YABO	52,576,826.22	8,372,804.87	(3,129,481.58)	10,231,256.41	2,249,412.63	21,391,592.25	91,692,410.81
Sokoto Total	1,389,193,017.70	221,227,542.54	(71,978,076.34)	270,331,836.08	59,434,327.83	544,424,468.19	2,412,633,115.99

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





### **TARABA STATE**



Beneficiaries			TARABA
No. of LGCs			16
Gross Statutory Allocation		=N=	1,514,968,617.22
13% Share of Derivation (Net)		=N=	*
Gross Total		=N=	1,514,968,617.22
Deductions	External Debt	=N=	20,230,506.57
	Contractual Obligation (ISPO)	=N=	0.00
	Other Deductions (see Note)	=N=	516,032,835.58
Net Statutory Allocation		=N=	978,705,275.07
Distribution of 49.923Billion Excess PPT Savings Account		=N=	294,807,303.72
Distribution of 10.976B Excess PPT Savings Account		=N=	64,815,429.03
Distribution of Exchange Gain		=N=	241,257,175.88
Gross VAT Allocation		=N=	651,883,765.64
Total Gross Amount		=N=	2,767,732,291.49
Total Net Amount		=N=	2,231,468,949.34

		Exchange Gain		Distribution of 49.923Billion	Distribution of 10.976Billion Excess PPT		
Local Government Councils	Gross Statutory Allocation	Difference	Deduction	Excess PPT Savings Account	Savings Account	Value Added Tax	Total Allocation
ARDO KOLA	52,186,310.96	8,310,615.72	20	10,155,263.58	2,232,705.08	20,245,042.81	93,129,938.15
BALI	89,302,795.96	14,221,377.33	140	17,377,994.63	3,820,672.57	26,326,084.35	151,048,924.83
DONGA	61,334,593.90	9,767,470.26	:50	11,935,485.69	2,624,099.25	22,596,939.73	108,258,588.83
GASHAKA	73,233,871.92	11,662,417.90	193	14,251,041.29	3,133,190.20	20,287,904.25	122,568,425.56
GASSOL	79,117,881.55	12,599,440.31	35	15,396,047.86	3,384,927.83	28,111,014.12	138,609,311.67
IBI	54,808,949.71	8,728,268.21	(4)	10,665,619.41	2,344,910.35	20,102,154.74	96,649,902.42
JALINGO	52,716,788.24	8,395,093.67	- 25	10,258,492.50	2,255,400.68	22,882,715.89	96,508,490.98
KARIM LAMIDU	81,823,664.84	13,030,333.48	198	15,922,583.30	3,500,690.30	25,673,643.52	139,950,915.45
KURMI	58,245,298.28	9,275,503.14	:50	11,334,320.16	2,491,928.85	20,474,800.07	101,821,850.49
LAU	53,777,750.82	8,564,050.86	(3)	10,464,951.91	2,300,792.21	20,726,934.98	95,834,480.78
SARDAUNA	80,253,506.84	12,780,287.46	- 55	15,617,036.35	3,433,513.68	27,098,686.72	139,183,031.05
TAKUM	63,523,245.24	10,116,010.71	190	12,361,389.17	2,717,737.09	22,658,640.27	111,377,022.46
USSA	54,597,381.79	8,694,576.24	150	10,624,449.07	2,335,858.77	21,508,408.67	97,760,674.53
WUKARI	78,202,995.34	12,453,745.63	(*)	15,218,014.38	3,345,785.94	27,951,380.18	137,171,921.47
YORRO	51,841,805.31	8,255,753.55	- S.	10,088,224.05	2,217,965.98	20,369,091.80	92,772,840.68
ZING	56,237,973.71	8,955,838.79	140	10,943,702.20	2,406,048.78	22,260,626.94	100,804,190.43
Taraba Total	1,041,204,814.40	165,810,783.26	<b>数</b>	202,614,615.55	44,546,227.55	369,274,069.03	1,823,450,509.79

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

### YOBE STATE





Beneficiaries			YOBE
No. of LGCs			17
Gross Statutory Allocation		=N=	1,561,738,168.61
13% Share of Derivation (Net)		=N=	
Gross Total		=N=	1,561,738,168.61
Deductions	External Debt	=N=	33,223,488.06
	Contractual Obligation (ISPO)	=N=	0.00
	Other Deductions (see Note)	=N=	89,972,595.59
Net Statutory Allocation		=N=	1,438,542,084.96
Distribution of 49.923Billion Excess PPT Savings Account		=N=	303,908,485.87
Distribution of 10.976B Excess PPT Savings Account		=N=	66,816,387.01
Distribution of Exchange Gain		=N=	248,705,178.27
Gross VAT Allocation		=N=	653,439,719.27
Total Gross Amount		=N=	2,834,607,939.03
Total Net Amount		=N=	2,711,411,855.38

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 49.923Billion Excess PPT Savings Account	Distribution of 10.976Billion Excess PPT Savings Account	Value Added Tax	Total Allocation
BADE	58,118,601.58	9,255,326.83	N#	11,309,665.45	2,486,508.34	22,829,031.20	103,999,133.40
BURSARI	64,313,986.59	10,241,935.44	183	12,515,264.52	2,751,567.65	21,301,070.71	111,123,824.90
DAMATURU	53,849,451.60	8,575,469.13	N#.	10,478,904.61	2,303,859.81	20,248,971.88	95,456,657.04
FIKA	60,291,753.28	9,601,398.97	1989	11,732,552.75	2,579,483.04	22,685,146.35	106,890,334.40
FUNE	84,563,796.32	13,466,696.57	34	16,455,802.78	3,617,922.30	30,851,994.99	148,956,212.97
GEIDAM	70,081,546.21	11,160,413.31	(18)	13,637,610.34	2,998,323.16	23,701,859.57	121,579,752.59
GUJBA	64,521,989.58	10,275,059.70	( V¥:	12,555,741.13	2,760,466.71	22,345,893.07	112,459,150.19
GULAMI	56,056,374.62	8,926,919.33	(55)	10,908,363.69	2,398,279.36	21,021,275.22	99,311,212.22
JAKUSKO	73,929,388.62	11,773,178.21	34	14,386,386.28	3,162,946.74	27,279,693.34	130,531,593.18
KARASUWA	52,139,040.76	8,303,087.99	183	10,146,064.97	2,230,682.71	21,194,814.21	94,013,690.64
MACHINA	49,940,911.30	7,953,038.16	N#1	9,718,317.09	2,136,639.37	18,932,826.64	88,681,732.56
NANGERE	53,544,294.20	8,526,873.14	155	10,419,522.11	2,290,804.15	20,239,452.65	95,020,946.26
NGURU	58,235,752.80	9,273,983.04	341	11,332,462.64	2,491,520.46	23,369,783.09	104,703,502.03
POTISKUM	64,081,821.14	10,204,963.34	183	12,470,085.98	2,741,634.83	26,123,082.37	115,621,587.65
TARMUA	59,435,248.18	9,465,001.43	V#1	11,565,880.02	2,542,838.89	19,710,213.55	102,719,182.07
YUNUSARI	61,941,715.40	9,864,153.72	198	12,053,629.29	2,650,073.94	22,133,230.55	108,642,802.91
YUSUFARI	61,794,520.22	9,840,713.04	1741	12,024,985.65	2,643,776.44	21,398,854.60	107,702,849.96
Yobe Total	1,046,840,192.41	166,708,211.35	155	203,711,239.32	44,787,327.89	385,367,193.99	1,847,414,164.95

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

### **ZAMFARA STATE**



Beneficiaries	į į		ZAMFARA
No. of LGCs			14
Gross Statutory Allocation	i i	=N=	1,565,064,214.89
13% Share of Derivation (Net)		=N=	
Gross Total	į	=N=	1,565,064,214.89
Deductions	External Debt	=N=	21,206,820.61
	Contractual Obligation (ISPO)	=N=	488,822,936.86
	Other Deductions (see Note)	=N=	518,487,915.95
Net Statutory Allocation	Í	=N=	536,546,541.47
Distribution of 49.923Billion Excess PPT Savings Account		=N=	304,555,722.20
Distribution of 10.976B Excess PPT Savings Account	i i	=N=	66,958,686.40
Distribution of Exchange Gain		=N=	249,234,847.68
Gross VAT Allocation	i i	=N=	711,284,517.18
Total Gross Amount		=N=	2,897,097,988.34
Total Net Amount	i i	=N=	1,868,580,314.92

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 49.923Billion Excess PPT Savings Account	Distribution of 10.976Billion Excess PPT Savings Account	Value Added Tax	Total Allocation
ANKA	58,165,354.13	9,262,772.12	20	11,318,763.32	2,488,508.57	22,741,608.77	103,977,006.91
BAKURA	56,318,600.27	8,968,678.49	7.0	10,959,391.84	2,409,498.25	24,965,668.95	103,621,837.80
BUKKUYUM	66,465,173.16	10,584,509.67	20	12,933,877.49	2,843,602.61	26,198,084.86	119,025,247.78
BUNGUDU	73,358,160.95	11,682,210.80	8	14,275,227.48	3,138,507.70	28,504,827.74	130,958,934.68
GUMMI	63,850,461.20	10,168,119.51	2:	12,425,064.19	2,731,736.48	25,844,527.82	115,019,909.20
GUSAU	88,660,044.27	14,119,019.79	8	17,252,917.52	3,793,173.50	34,746,898.71	158,572,053.79
KAURA NAMODA	67,333,457.18	10,722,782.99	2	13,102,842.35	2,880,750,71	29,673,549.56	123,713,382.80
KIYAWA	61,089,779.23	9,728,483.77		11,887,845.66	2,613,625.26	24,552,703.96	109,872,437.88
MARADUN	66,039,778.90	10,516,766.07	=	12,851,097.33	2,825,402.82	26,159,160.69	118,392,205.82
MARU	87,167,122.40	13,881,273.54	F	16,962,400.43	3,729,301.30	30,198,502.52	151,938,600.19
SHINKAFI	54,425,405.02	8,667,189.12	-	10,590,983.02	2,328,501.02	22,411,127.13	98,423,205.32
TALATA MAFARA	62,862,242.38	10,010,746.69	8	12,232,760.45	2,689,457.17	26,374,763.70	114,169,970.38
TSAFE	66,600,479.26	10,606,057.02	20	12,960,207.55	2,849,391.46	28,908,074.15	121,924,209.44
ZURMI	73,554,034.79	11,713,403.50	F	14,313,343.81	3,146,887.84	30,295,040.44	133,022,710.39
Zamfara Total	945,890,093.16	150,632,013.08	-	184,066,722.44	40,468,344.70	381,574,539.00	1,702,631,712.38

Trends in FAAC Disbursement from January to March 2017



Months (2017)	Statutory	Exchange Gain Difference	NNPC Refund to FG	Elistribution of Excess PPT Savings Account	VAT	Total
January	248,715,303,129.96	52,845,956,611 82	6,330,393,548.39	42,997.514.560.47	79,273,663,288.13	430,162,831,138,77
February	325,078,308,625.73	48,370,638,702.28	6,330,393,548.39	60,850,000,000.00	73,521,614,056.28	514,150,954,932.68
March	290,163,252,794.57	40,329,551,570.59	6,330,393,548.39	60,899,999,999,28	69,207,589,843.19	466,930,787,756.02

## Methodology

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

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

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

### These are

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

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

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

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

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

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

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

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

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

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

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

Areal size of State x 100

for each State - (PAS) =

Total areal size of Nigeria

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

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

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

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

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

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

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

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