

Federation Account Allocation Committee (FAAC)

(May 2017 Disbursement)

Report Date: June 2017

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NATIONAL BUREAU OF STATISTICS

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Executive Summary

The Federation Account Allocation Committee (FAAC) disbursed the sum of N418.82bn to the three tiers of government in May 2017 from the revenue generated in April 2017.

The amount disbursed comprised of N275.20bn from the Statutory Account; N38.52bn from exchange gain; N20.42bn from Excess Petroleum Product Tax (PPT) Account; N84.67bn from Valued Added Tax (VAT) while no allocation was refunded to the Federal Government from the Nigerian National Petroleum Corporation (NNPC).

Federal government received a total of N163.89bn from the N418.82bn shared. States received a total of N117.59bn and Local governments received N87.77bn. The sum of N29.94bn was shared among the oil producing states as 13% derivation fund and N3.09bn transferred to the Excess Petroleum Product Tax (PPT) Account.

Revenue generating agencies such as Nigeria Customs Service (NCS), Federal Inland Revenue Service (FIRS) and Department of Petroleum Resources (DPR) received N3.01bn, N5.39bn and N1.44bn respectively as cost of revenue collections.

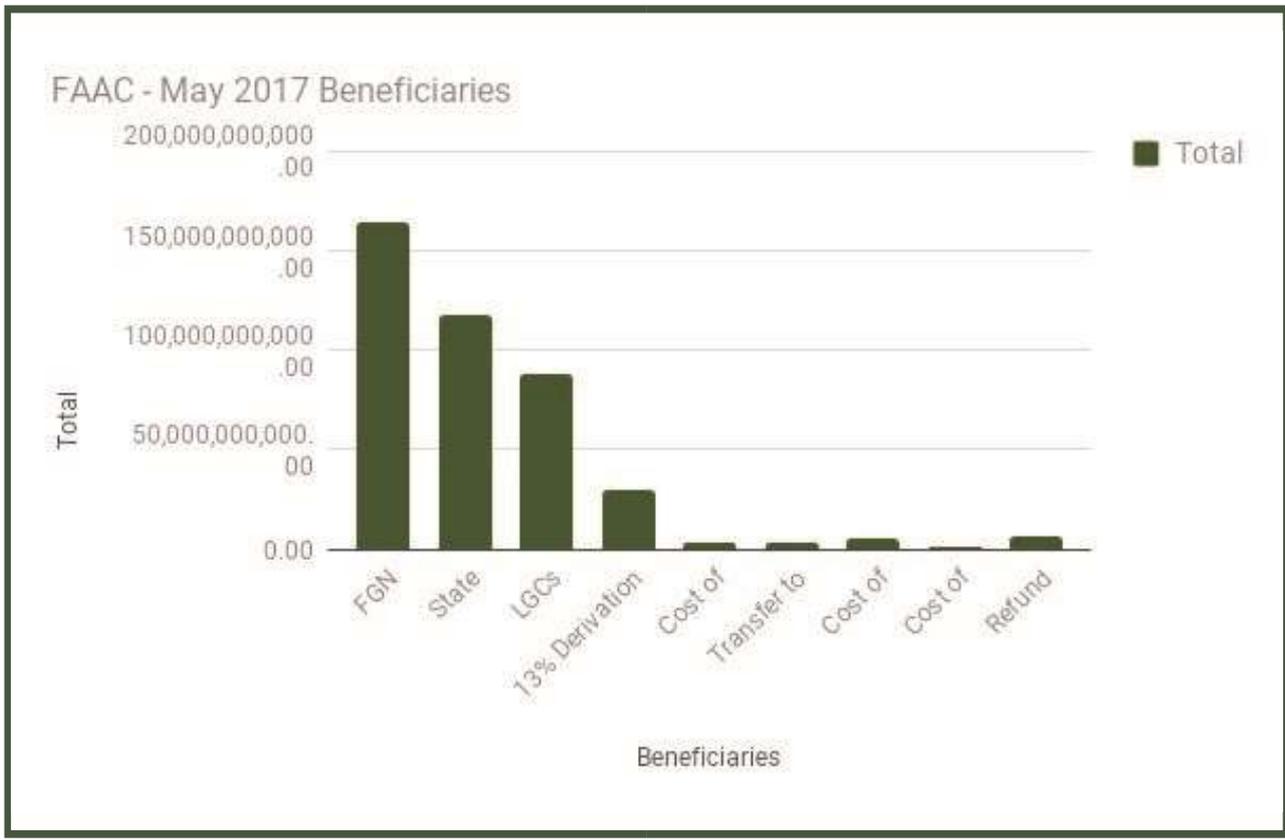
Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that the sum of N135.49bn was disbursed to the FGN consolidated revenue account; N2.88bn shared as share of derivation and ecology; N1.44bn as stabilization fund; N4.84bn for the development of natural resources; and N3.65bn to the Federal Capital Territory (FCT) Abuja.

Federation Account Allocation Committee (FAAC) May 2017 Disbursement

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



Beneficiaries	Statutory	Exchange Gain Difference	Distribution of 15.474Billion From Excess PPT Savings Account	Distribution of 4.950Billion From Excess PPT Savings Account	VAT	Total
	₦	₦	₦	₦	₦	₦
FGN	124,443,272,719.44	17,901,870,411.31	7,092,175,821.91	2,268,905,562.29	12,193,000,229.02	163,899,224,743.97
State	63,119,290,946.53	9,080,067,907.94	3,597,246,354.62	1,150,819,222.18	40,643,334,096.74	117,590,758,528.02
LGCs	48,662,327,601.00	7,000,351,755.37	2,773,326,156.63	887,233,382.37	28,450,333,867.72	87,773,572,763.09
13% Derivation Fund	22,748,975,026.11	4,535,121,151.54	2,011,675,038.29	643,568,461.71	-	29,939,339,677.65
Cost of Collection - NCS	3,013,344,785.63	-	-	-	-	3,013,344,785.63
Transfer to Excess PPT	3,088,235,054.49	-	-	-	-	3,088,235,054.49
Cost of Collections - FIRS	2,012,483,034.57	-	-	-	3,386,944,508.06	5,399,427,542.63
Cost of Collection - DPR	1,444,607,232.12	-	-	-	-	1,444,607,232.12
Refund FIRS/NCS	6,671,015,566.41	-	-	-	-	6,671,015,566.41
Total	275,203,551,966.30	38,517,411,226.16	15,474,423,371.45	4,950,526,628.55	84,673,612,701.55	418,819,525,894.01



Federation Account Allocation Committee (FAAC) May 2017 Disbursement

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



Beneficiaries	Gross Statutory Allocation	Less Deductions	Net Statutory Allocation	Exchange Gain Difference	Distribution of 15.474Billion From Excess PPT Savings Account	Distribution of 4.950Billion From Excess PPT Savings Account	VAT	Total Net Amount
	N				N	N		N
FGN (CRF Account)	114,569,072,204.48	15,561,784,903	99,007,287,361.56	16,481,410,886.19	6,529,432,941.58	2,088,874,710.92	11,380,133,547.09	135,487,139,247.34
Share of Derivation & Ecology	2,362,248,912.67	-	2,362,248,912.67	339,822,900.75	134,627,483.33	43,069,581.67	-	2,879,768,878.42
Stabilization	1,181,124,456.33	-	1,181,124,456.33	169,911,450.37	67,313,741.67	21,534,790.83	-	1,439,804,439.20
Development of Natural Resources	3,966,578,173.29	-	3,966,578,173.29	570,902,473.37	226,174,172.00	72,356,897.20	-	4,838,011,715.86
FCT Abuja	2,382,248,912.67	41,403,733.49	2,320,845,179.18	339,822,900.75	134,627,483.33	43,069,581.67	812,806,681.93	3,651,231,826.86
Sub-total	124,443,272,719.44	15,603,188,636.41	108,840,084,083.03	17,901,879,411.43	7,092,175,821.91	2,268,905,562.29	12,193,000,229.02	148,296,036,107.68

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

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 4.950B From Excess PPT Savings Account	Distribution of 15.474B From Excess PPT Savings Account	Value Added Tax	Total Allocation
ABAJI	51,423,124.46	7,397,508.04	-	937,569.47	2,930,667.36	226,315,294.25	289,004,163.60
ABUJA MUNICIPAL	131,271,065.33	18,884,087.09	-	2,393,392.94	7,481,300.16	270,225,892.25	430,255,737.77
BWARI	73,941,401.30	10,636,889.85	-	1,348,132.79	4,214,011.79	236,606,424.30	326,746,860.03
GWAGWALADA	63,368,761.20	9,115,955.62	-	1,155,367.68	3,611,463.97	232,371,848.56	309,623,397.02
KUJE	60,211,098.21	8,661,707.89	-	1,097,795.75	3,431,504.86	228,688,683.53	302,090,790.23
KWALI	61,935,420.71	8,909,761.46	-	1,129,234.37	3,529,776.13	227,985,624.20	303,489,016.86
Abuja Total	442,150,871.22	63,605,909.95	-	8,061,492.99	25,190,724.29	1,422,193,767.07	1,961,210,765.53

Federation Account Allocation Committee (FAAC) May 2017 Disbursement

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



ABIA STATE



Beneficiaries			ABIA
No. of LGCs			17
Gross Statutory Allocation		=N=	1,558,625,812.50
13% Share of Derivation (Net)		=N=	285,468,046.60
Gross Total		=N=	1,844,093,859.10
Deductions	External Debt	=N=	27,889,972.45
	Contractual Obligation (ISPO)	=N=	-
	Other Deductions (see Note)	=N=	488,636,214.58
Net Statutory Allocation		=N=	1,327,567,672.07
Distribution of 15.474B From Excess PPT Savings Account		=N=	117,293,212.03
Distribution of 4.950B From Excess PPT Savings Account		=N=	35,821,820.02
Distribution of Exchange Gain		=N=	282,461,721.95
Gross VAT Allocation		=N=	825,866,536.05
Total Gross Amount		=N=	3,105,537,149.15
Total Net Amount		=N=	2,589,010,962.12

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 4.950B From Excess PPT Savings Account	Distribution of 15.474B From Excess PPT Savings Account	Value Added Tax	Total Allocation
	=N=	=N=	=N=	=N=	=N=	=N=	=N=
ABA NORTH	51,745,355.09	7,443,882.74	-	943,444.52	2,949,031.70	25,320,795.06	88,402,489.12
ABA SOUTH	86,330,384.06	12,419,115.27	-	1,574,014.28	4,920,075.22	44,611,572.36	148,855,161.19
AROCHUKWU	68,742,930.15	8,738,214.93	-	1,107,492.35	3,461,814.62	29,145,120.74	103,195,572.79
BENDE	61,890,467.01	8,903,294.62	-	1,128,414.75	3,527,214.16	30,480,811.52	105,930,202.06
IKWUANO	56,332,446.29	8,103,741.82	-	1,027,078.43	3,210,455.69	27,180,883.95	95,854,606.18
ISIALA NGWA NORTH	58,176,856.23	8,368,070.65	-	1,060,706.54	3,315,570.90	28,140,715.43	99,062,919.73
ISIALA NGWA SOUTH	56,447,132.95	8,120,240.15	-	1,028,169.45	3,216,981.83	26,983,868.80	95,797,403.16
ISUKWUATO	55,039,474.43	7,917,740.49	-	1,003,504.38	3,136,767.63	25,744,825.81	92,842,312.75
NNEKOCHI	59,379,755.00	8,542,114.46	-	1,082,838.33	3,384,125.58	28,762,310.12	101,150,943.48
OBIOMA NGWA	60,258,436.33	8,668,517.75	-	1,098,658.84	3,434,202.72	29,830,070.05	103,289,885.68
OHAFIA	65,897,420.12	9,479,717.54	-	1,201,471.32	3,755,575.37	33,714,579.58	114,048,763.91
OSISIOMA	63,447,501.09	9,127,282.80	-	1,156,803.30	3,615,951.46	32,158,946.46	109,506,485.10
UGWUNAGBO	48,445,911.33	6,969,794.47	-	883,360.51	2,761,220.29	23,804,308.89	82,868,595.49
UKWA EAST	45,778,548.42	6,585,503.77	-	834,655.03	2,688,976.02	22,355,933.49	78,163,616.72
UKWA WEST	47,668,878.10	6,857,438.41	-	869,120.37	2,716,708.24	24,166,326.52	82,278,471.63
UMUJAHIA NORTH	71,058,925.15	10,222,229.31	-	1,295,578.19	4,049,735.91	32,221,630.33	118,848,098.89
UMUJAHIA SOUTH	61,399,079.80	8,832,605.78	-	1,119,455.56	3,498,209.40	27,216,067.40	102,666,417.95
Abia Total	1,010,043,501.53	145,300,484.94	-	18,415,566.13	57,563,626.74	491,838,766.50	1,723,161,945.84

Federation Account Allocation Committee (FAAC)

May 2017 Disbursement

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



ADAMAWA STATE



Beneficiaries			ADAMAWA
No. of LGCs			21
Gross Statutory Allocation		=N=	1,658,109,833.25
13% Share of Derivation (Net)		=N=	-
Gross Total		=N=	1,658,109,833.25
Deductions	External Debt	=N=	52,020,925.73
	Contractual Obligation (ISPO)	=N=	-
	Other Deductions (see Note)	=N=	330,357,169.14
Net Statutory Allocation		=N=	1,275,731,738.38
Distribution of 15.474B From Excess PPT Savings Account		=N=	94,497,727.46
Distribution of 4.950B From Excess PPT Savings Account		=N=	30,231,402.16
Distribution of Exchange Gain		=N=	238,528,501.49
Gross VAT Allocation		=N=	859,535,076.74
Total Gross Amount		=N=	2,880,902,541.10
Total Net Amount		=N=	2,498,524,446.23

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 4.950B From Excess PPT Savings Account	Distribution of 15.474B From Excess PPT Savings Account	Value Added Tax	Total Allocation
	=N=	=N=	=N=	=N=	=N=	=N=	=N=
DEMSA	62,966,759.82	9,058,125.44	-	1,148,038.21	3,588,553.42	29,795,426.80	106,556,903.69
FUFURE	76,923,177.72	11,065,835.29	-	1,402,497.88	4,383,946.91	31,443,988.13	125,219,445.93
GAIYE	65,500,187.87	9,422,561.92	-	1,194,227.34	3,732,932.05	28,809,802.25	108,659,631.44
GIREI	57,346,288.20	8,249,588.73	-	1,045,563.25	3,268,235.80	26,730,990.57	96,640,686.54
GOMBI	56,746,207.16	8,163,263.67	-	1,034,622.30	3,234,036.44	27,733,078.78	96,911,268.35
GUYUK	60,669,872.64	8,727,705.20	-	1,106,160.33	3,457,650.98	29,645,058.69	103,606,447.83
HONG	66,084,037.54	9,506,563.52	-	1,204,873.81	3,786,210.93	29,117,062.96	109,678,748.76
JADA	69,129,415.95	9,944,658.47	-	1,260,398.52	3,939,770.80	29,077,245.29	113,351,489.04
YOLA-NORTH	60,104,587.66	8,646,385.75	-	1,095,853.80	3,425,434.69	30,892,760.34	104,165,022.24
LAMURDE	53,815,753.95	7,741,701.36	-	981,192.96	3,082,682.29	25,682,682.15	91,288,356.71
MADAGALI	54,688,839.18	7,867,299.62	-	997,111.44	3,116,784.50	27,025,629.14	93,695,663.87
MAIHA	53,543,894.23	7,702,592.80	-	976,236.29	3,051,532.67	25,585,851.43	90,860,107.43
MAYO-BELWA	62,085,296.49	8,931,321.94	-	1,131,966.97	3,538,317.73	28,141,621.49	103,828,524.64
MICHIKA	60,189,018.06	8,658,387.68	-	1,097,374.94	3,430,189.49	28,274,123.48	101,648,093.65
MUBI-NORTH	57,433,851.01	8,262,185.14	-	1,047,159.73	3,273,226.11	28,016,192.70	98,032,614.77
MUBI-SOUTH	53,506,810.13	7,697,258.04	-	975,560.16	3,049,419.20	26,666,477.41	91,895,524.93
NUMAN	50,850,572.34	7,315,143.17	-	927,130.44	2,898,036.93	24,336,320.49	86,327,203.36
SHELLENG	57,605,327.09	8,286,852.94	-	1,050,286.18	3,282,998.74	27,894,056.80	98,119,521.74
SONG	72,508,856.78	10,430,810.19	-	1,322,014.00	4,132,369.31	30,554,340.63	118,948,390.91
TOUNGO	62,124,200.85	8,936,918.56	-	1,132,676.29	3,540,534.94	21,977,565.58	97,711,856.22
YOLA-SOUTH	60,203,037.64	8,660,548.33	-	1,097,648.78	3,431,045.48	30,670,805.79	104,063,086.02
Adamawa Total	1,274,624,912.31	183,275,707.74	-	23,228,593.61	72,608,253.40	588,071,081.00	2,141,208,548.07

Federation Account Allocation Committee (FAAC) May 2017 Disbursement

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



AKWA IBOM STATE



Beneficiaries		AKWA IBOM
No. of LGCs		31
Gross Statutory Allocation	=N=	1,673,518,517.63
13% Share of Derivation (Net)	=N=	6,990,020,814.62
Gross Total	=N=	8,663,539,332.25
Deductions		
External Debt	=N=	113,718,046.95
Contractual Obligation (ISPO)	=N=	-
Other Deductions (see Note)	=N=	977,490,067.63
Net Statutory Allocation	=N=	7,572,331,217.67
Distribution of 15.474B From Excess PPT Savings Account	=N=	698,556,530.89
Distribution of 4.950B From Excess PPT Savings Account	=N=	249,915,769.46
Distribution of Exchange Gain	=N=	1,653,507,928.75
Gross VAT Allocation	=N=	917,818,613.43
Total Gross Amount	=N=	12,183,338,174.78
Total Net Amount	=N=	11,092,130,060.20

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 4.950B From Excess PPT Savings Account	Distribution of 15.474B From Excess PPT Savings Account	Value Added Tax	Total Allocation
	=N=	=N=	=N=	=N=	=N=	=N=	=N=
ABAK	57,809,148.28	8,316,173.78	-	1,054,002.32	3,294,614.77	27,006,409.02	57,482,348.16
EASTERN OBOLO	45,117,295.08	6,493,255.84	-	822,963.41	2,572,430.20	22,218,885.92	77,244,830.45
EKET	59,594,016.74	8,572,937.22	-	1,086,544.84	3,396,336.62	29,049,119.38	101,698,945.80
EKPE ATAI	45,685,582.71	6,572,130.12	-	832,960.03	2,603,677.79	23,075,728.05	78,770,078.70
ESSIEN UDIM	61,393,321.36	8,831,863.71	-	1,119,361.51	3,498,915.41	30,275,409.27	105,119,471.24
ETIM EKPO	53,511,718.29	7,697,964.10	-	975,549.65	3,049,698.92	24,955,207.47	90,190,238.44
ETINAN	60,891,608.41	8,730,832.01	-	1,106,556.63	3,458,889.73	28,849,534.21	102,837,420.98
IBENO	48,629,094.09	6,995,570.93	-	886,627.45	2,771,432.14	23,123,594.62	82,406,319.22
IBESIKPO ASUTAN	56,435,745.29	8,118,602.11	-	1,028,961.84	3,216,342.89	26,887,126.71	95,686,779.84
IBIONO IBOM	61,399,479.28	8,832,663.25	-	1,119,462.84	3,499,232.16	30,090,772.36	104,941,609.88
IKA	47,254,739.45	6,797,862.22	-	861,569.60	2,693,105.97	22,974,758.92	80,582,028.16
IKONO	55,893,865.39	8,040,649.47	-	1,019,082.92	3,185,460.43	26,570,231.71	94,709,289.03
IKOT ABASI	55,909,624.28	8,042,916.48	-	1,019,369.35	3,186,358.55	26,577,487.92	94,735,756.57
IKOT EKPENE	57,662,460.29	8,295,071.88	-	1,051,327.84	3,285,254.84	27,251,522.42	97,548,637.25
INI	52,680,308.33	7,578,361.07	-	960,491.01	3,002,316.84	24,575,811.54	88,797,287.78
ITU	53,789,248.62	7,737,888.41	-	980,709.71	3,065,516.72	26,273,215.06	91,846,577.61
MBO	50,209,066.21	7,222,858.87	-	915,434.21	2,861,476.70	24,869,474.48	86,078,310.47
MKPAT ENIN	62,379,974.76	8,973,713.08	-	1,137,339.68	3,555,111.81	29,383,200.75	105,429,340.09
NSIT IBOM	52,051,470.34	7,487,899.16	-	949,025.75	2,966,477.59	25,149,905.52	88,604,778.36
NSIT UBIUM	54,766,825.48	7,878,518.39	-	998,533.33	3,121,229.03	26,346,264.94	93,111,371.16
OBAT AKARA	56,965,453.04	8,194,803.43	-	1,038,619.69	3,246,531.53	27,568,844.26	97,014,251.95
OKOBO	48,963,297.85	7,043,648.03	-	892,720.81	2,790,478.82	24,872,218.42	84,562,363.94
ONNA	51,127,207.91	7,364,938.76	-	932,174.19	2,913,802.73	26,050,040.98	88,378,164.56
ORON	52,368,640.19	7,533,525.84	-	954,808.54	2,984,553.49	23,860,252.02	87,701,780.07
ORUK ANAM	61,701,859.16	8,876,162.31	-	1,124,975.97	3,516,465.17	29,055,025.10	104,274,487.71
UDUNG UKO	45,962,128.80	6,611,912.85	-	838,002.15	2,619,438.49	21,775,891.47	77,807,373.76
UKANAFUN	56,395,907.38	8,112,871.06	-	1,028,235.48	3,214,072.42	26,273,215.06	95,024,301.40
UQUO	45,978,498.48	6,614,267.43	-	838,300.57	2,620,371.31	22,411,449.79	78,462,885.57
URIAN	59,963,340.66	8,626,066.56	-	1,093,278.52	3,417,384.85	25,740,707.07	98,840,777.67
URUE OFFONG/ORUK	49,616,712.47	7,137,645.43	-	904,634.16	2,827,717.73	22,866,212.71	83,352,922.49
UYO	74,998,080.39	10,788,899.13	-	1,367,398.64	4,274,233.24	37,403,869.90	128,832,481.29
Akwa Ibom Total	1,896,926,317.99	244,112,472.92		30,939,121.72	96,709,926.87	813,383,370.02	2,882,071,209.52

Federation Account Allocation Committee (FAAC) May 2017 Disbursement

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



ANAMBRA STATE



Beneficiaries			ANAMBRA
No. of LGCs			21
Gross Statutory Allocation		=N=	1,655,003,559.69
13% Share of Derivation (Net)		=N=	-
Gross Total		=N=	1,655,003,559.69
Deductions	External Debt	=N=	39,537,418.02
	Contractual Obligation (ISPO)	=N=	-
	Other Deductions (see Note)	=N=	107,021,602.06
Net Statutory Allocation		=N=	1,508,444,539.61
Distribution of 15.474B From Excess PPT Savings Account		=N=	94,320,697.09
Distribution of 4.950B From Excess PPT Savings Account		=N=	30,174,767.19
Distribution of Exchange Gain		=N=	238,081,646.43
Gross VAT Allocation		=N=	960,041,476.89
Total Gross Amount		=N=	2,977,622,147.29
Total Net Amount		=N=	2,831,063,127.21

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 4.950B From Excess PPT Savings Account	Distribution of 15.474B From Excess PPT Savings Account	Value Added Tax	Total Allocation
	-N-	-N-	-N-	-N-	-N-	-N-	-N-
AGUATA	84,356,169.45	12,135,113.30	-	1,538,019.52	4,807,562.29	41,671,325.89	144,508,190.45
ANAMBRA EAST	55,477,418.10	7,990,741.17	-	1,011,489.17	3,161,726.58	28,449,115.26	96,080,490.28
ANAMBRA WEST	57,070,574.65	8,209,925.77	-	1,040,536.31	3,252,522.54	29,307,969.62	98,881,528.89
ANIOCHA	68,980,923.17	9,923,296.94	-	1,257,691.13	3,931,308.02	36,477,955.26	120,571,174.53
AWKA NORTH	52,388,766.95	7,536,421.19	-	965,175.50	2,985,700.54	25,965,968.24	89,832,032.41
AWKA SOUTH	60,311,162.84	8,676,101.32	-	1,099,619.99	3,437,207.10	30,627,074.78	104,151,156.01
AYAMELUM	55,894,833.23	8,040,788.70	-	1,019,099.67	3,185,515.59	28,758,815.03	96,899,052.22
DUNIKOFIA	49,976,926.04	7,189,464.20	-	911,201.73	2,848,246.75	24,976,563.15	85,902,401.86
EKWUSIGWO	55,508,744.71	7,985,247.68	-	1,012,060.33	3,163,511.92	28,747,900.23	96,417,464.87
IDEMILI NORTH	87,816,835.13	12,632,949.68	-	1,601,115.92	5,004,789.90	45,367,174.03	152,422,864.67
IDEMILI SOUTH	61,032,806.46	8,779,915.28	-	1,112,777.50	3,478,335.03	31,763,311.34	106,167,145.62
IHALA	74,618,733.67	10,734,327.95	-	1,360,482.22	4,252,613.80	37,524,068.52	128,490,226.16
NIJOKA	54,825,723.31	7,886,991.18	-	999,607.10	3,124,585.89	28,152,403.49	94,989,310.85
NNEWI NORTH	54,360,030.90	7,819,998.68	-	891,116.46	3,098,045.31	28,707,533.78	94,976,725.13
NNEWI SOUTH	65,243,940.36	9,385,710.77	-	1,189,556.78	3,718,332.75	33,347,176.57	112,884,717.23
OGBARU	62,342,431.24	8,968,312.23	-	1,136,655.17	3,652,972.16	32,628,934.09	108,629,304.89
ONISHA NORTH	52,225,737.44	7,512,968.47	-	952,203.07	2,976,409.28	26,718,952.22	94,385,370.96
ONISHA SOUTH	54,115,375.84	7,784,803.66	-	986,655.80	3,084,102.11	27,432,697.57	93,403,834.99
ORUMBA NORTH	58,440,811.05	8,406,926.96	-	1,065,504.49	3,330,568.41	29,612,181.50	100,855,192.42
ORUMBA SOUTH	59,139,813.54	8,507,597.52	-	1,078,263.61	3,370,451.02	30,514,207.23	102,610,332.92
OYI	56,782,929.94	8,168,546.45	-	1,035,291.85	3,236,129.31	29,345,348.22	98,588,245.77
Anambra Total	1,280,909,878.01	184,266,149.09	-	23,354,123.40	73,000,636.10	656,095,776.51	2,217,626,563.11

Federation Account Allocation Committee (FAAC) May 2017 Disbursement

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



BAUCHI STATE



Beneficiaries			BAUCHI
No. of LGCs			20
Gross Statutory Allocation		=N=	1,991,024,731.43
13% Share of Derivation (Net)		=N=	-
Gross Total		=N=	1,991,024,731.43
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=	1,087,814,982.85
Distribution of 15.474B From Excess PPT Savings Account		=N=	113,470,958.71
Distribution of 4.950B From Excess PPT Savings Account		=N=	36,301,255.90
Distribution of Exchange Gain		=N=	286,420,197.32
Gross VAT Allocation		=N=	996,008,249.26
Total Gross Amount		=N=	3,423,225,392.62
Total Net Amount		=N=	2,520,015,644.04

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 4.950B From Excess PPT Savings Account	Distribution of 15.474B From Excess PPT Savings Account	Value Added Tax	Total Allocation
	=N=	=N=	=N=	=N=	=N=	=N=	=N=
ALKALERI	95,742,158.68	13,773,052.41	-	1,745,613.98	5,456,463.88	39,888,153.10	155,805,442.05
BAUCHI	115,818,740.30	16,632,411.38	-	2,108,012.73	6,889,254.82	49,111,840.11	190,060,259.35
BOGORO	50,565,447.54	7,274,126.35	-	921,931.92	2,881,787.31	24,136,160.42	85,779,463.54
DAMBAN	59,780,097.28	8,596,828.85	-	1,089,572.90	3,405,801.76	28,203,721.47	101,056,022.25
DARAZO	75,808,144.50	10,905,431.44	-	1,382,168.09	4,320,399.79	34,342,533.10	126,758,676.92
DASS	50,198,998.13	7,221,410.52	-	915,250.65	2,860,902.91	24,485,433.96	85,681,996.17
GAMAWA	80,086,072.02	11,520,836.57	-	1,460,165.18	4,564,204.17	36,463,967.38	134,095,244.32
GANJUWA	80,844,556.67	11,829,947.75	-	1,473,994.20	4,607,431.08	34,273,690.61	132,829,619.30
GADE	56,865,196.71	8,180,380.99	-	1,036,791.77	3,240,817.80	28,572,446.51	97,895,633.78
IGADAU	65,127,246.17	9,368,923.65	-	1,187,429.16	3,711,682.20	31,025,379.19	112,420,660.38
JAMAYARE	50,393,403.82	7,249,378.88	-	918,795.14	2,871,982.33	26,189,118.06	87,622,676.23
KATAGUM	78,039,437.62	11,226,415.52	-	1,422,850.02	4,447,563.91	37,048,244.44	132,184,510.91
KIRFI	64,183,712.63	9,233,191.00	-	1,170,226.24	3,657,909.06	28,002,255.03	106,247,293.96
MISAU	74,946,394.72	10,781,463.85	-	1,366,456.28	4,271,287.61	35,067,543.98	126,433,146.44
NINGI	96,042,147.16	13,816,207.46	-	1,751,083.50	5,473,560.60	42,610,644.99	159,693,643.70
SHIRA	72,000,890.45	10,357,736.36	-	1,312,752.53	4,103,419.68	33,270,382.87	121,045,181.89
TAFAWA BALEWA	70,818,396.55	10,187,627.91	-	1,291,192.77	4,036,627.89	32,415,126.13	118,748,371.24
TORO	99,592,599.30	14,326,960.13	-	1,815,816.94	5,675,905.25	40,367,440.59	161,778,722.21
WARJI	55,429,056.79	7,973,784.12	-	1,010,607.42	3,158,970.41	25,996,249.31	93,588,668.06
ZAKI	62,023,492.22	8,922,431.05	-	1,130,840.13	3,534,795.43	30,675,404.90	106,296,963.72
Bauchi Total	1,454,086,187.64	209,178,543.20		26,511,551.55	82,870,167.89	663,345,736.15	2,435,992,186.41

Federation Account Allocation Committee (FAAC)

May 2017 Disbursement

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



BAYELSA STATE



Beneficiaries			BAYELSA
No. of LGCs			8
Gross Statutory Allocation		=N=	1,472,792,387.83
13% Share of Derivation (Net)		=N=	4,785,145,969.22
Gross Total		=N=	6,257,938,357.05
Deductions	External Debt	=N=	28,749,844.31
	Contractual Obligation (ISPO)	=N=	421,546,663.22
	Other Deductions (see Note)	=N=	1,097,827,002.68
Net Statutory Allocation		=N=	4,709,814,846.84
Distribution of 15.474B From Excess PPT Savings Account		=N=	494,338,081.90
Distribution of 4.950B From Excess PPT Savings Account		=N=	152,504,848.55
Distribution of Exchange Gain		=N=	1,157,750,684.49
Gross VAT Allocation		=N=	814,893,973.44
Total Gross Amount		=N=	8,877,425,945.42
Total Net Amount		=N=	7,329,302,435.21

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 4.950B From Excess PPT Savings Account	Distribution of 15.474B From Excess PPT Savings Account	Value Added Tax	Total Allocation
	=N=	=N=	=N=	=N=	=N=	=N=	=N=
BRASS	70,432,280.97	10,132,062.99	-	1,284,152.94	4,014,022.69	36,562,453.20	122,424,992.79
EKERMOR	80,856,623.73	11,631,683.80	-	1,474,214.23	4,608,118.86	41,758,140.93	140,328,781.55
KOLOKUMA/OPOKUMA	53,810,168.98	7,740,897.93	-	981,091.14	3,066,708.00	29,991,805.82	95,590,671.85
NEMBE	66,350,369.35	9,544,876.86	-	1,209,729.69	3,781,389.50	33,262,625.63	114,148,891.03
OGBIA	69,728,453.49	10,030,833.42	-	1,271,320.44	3,973,910.69	36,250,070.47	121,254,588.50
SAGBAMA	68,553,894.03	9,861,866.39	-	1,249,905.34	3,906,971.10	36,690,320.98	120,262,957.82
SOUTHERN IJAW	94,711,893.85	13,624,842.97	-	1,726,829.73	5,397,747.82	44,755,502.99	160,216,817.35
YENAGOA	87,422,618.38	12,576,239.37	-	1,593,928.39	4,982,323.00	46,824,497.45	153,399,606.59
Bayelsa Total	591,866,302.77	85,143,323.71	-	10,791,171.89	33,731,191.66	306,095,317.47	1,027,627,307.50

Federation Account Allocation Committee (FAAC) May 2017 Disbursement

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



BENUE STATE



Beneficiaries			BENUE
No. of LGCs			23
Gross Statutory Allocation		=N=	1,866,714,393.58
13% Share of Derivation (Net)		=N=	-
Gross Total		=N=	1,866,714,393.58
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		=N=	1,261,376,498.94
Distribution of 15.474B From Excess PPT Savings Account		=N=	106,386,359.02
Distribution of 4.950B From Excess PPT Savings Account		=N=	34,034,774.06
Distribution of Exchange Gain		=N=	268,537,450.35
Gross VAT Allocation		=N=	947,637,015.49
Total Gross Amount		=N=	3,223,309,992.51
Total Net Amount		=N=	2,617,972,097.87

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 4.950B From Excess PPT Savings Account	Distribution of 15.474B From Excess PPT Savings Account	Value Added Tax	Total Allocation
	=N=	=N=	=N=	=N=	=N=	=N=	=N=
ADO	59,659,956.00	10,020,979.95	(6,066,891.24)	1,270,071.60	3,970,007.05	29,570,104.93	108,424,230.29
AGATU	61,464,372.04	8,841,998.55	(6,066,891.24)	1,120,646.01	3,502,930.53	25,706,693.29	94,569,749.99
APA	59,515,786.70	8,561,683.39	(6,066,891.24)	1,085,118.52	3,391,878.20	24,562,895.64	91,050,471.20
BURUKU	70,555,187.19	10,149,763.75	(6,066,891.24)	1,286,393.82	4,021,027.27	31,084,700.83	111,030,181.61
GBOKO	91,569,647.86	13,172,813.07	(6,066,891.24)	1,669,538.89	5,218,667.34	40,549,172.13	146,112,948.06
GLUMA	74,813,550.00	10,762,353.38	(6,066,891.24)	1,364,034.20	4,263,716.62	30,345,543.40	115,482,306.36
GWER EAST	70,967,635.91	10,209,096.83	(6,066,891.24)	1,293,913.77	4,044,533.23	28,641,127.57	109,089,416.07
GWER WEST	60,986,215.47	8,773,212.91	(6,066,891.24)	1,111,928.03	3,475,679.75	26,110,479.84	94,390,624.75
KATSINA ALA	77,041,319.82	11,082,830.67	(6,066,891.24)	1,404,651.89	4,390,679.96	32,365,024.92	120,217,615.83
KONSHISHA	72,889,822.11	10,485,614.22	(6,066,891.24)	1,328,959.93	4,154,080.99	32,423,195.53	115,214,782.54
KWANDE	83,453,981.68	12,005,328.47	(6,066,891.24)	1,521,570.42	4,756,145.50	33,827,181.01	129,497,315.85
LOGO	64,087,742.41	9,219,385.14	(6,066,891.24)	1,160,476.46	3,652,439.60	26,971,376.43	101,032,528.81
MAKURDI	75,984,442.00	11,074,648.51	(6,066,891.24)	1,403,614.87	4,387,438.44	36,796,798.75	124,580,051.33
OGBI	56,868,715.35	8,180,887.17	(6,066,891.24)	1,036,855.92	3,241,010.33	24,690,336.58	87,950,922.11
DGBADIBO	59,741,788.81	8,594,195.07	(6,066,891.24)	1,089,239.09	3,404,768.34	26,510,607.80	93,273,697.86
OHIMIN	54,491,797.09	7,838,954.00	(6,066,891.24)	993,518.88	3,105,554.82	23,021,226.16	83,384,159.71
OJU	68,948,769.89	9,918,671.51	(6,066,891.24)	1,257,104.90	3,929,475.56	29,042,901.90	107,030,032.51
OMPOKWU	64,612,003.65	9,294,803.09	(6,066,891.24)	1,178,035.03	3,682,317.90	29,433,822.40	102,134,090.83
OTUKPO	75,672,549.57	10,885,925.34	(6,066,891.24)	1,379,695.86	4,312,672.07	34,617,985.56	120,801,937.16
TARKA	52,446,960.43	7,544,792.65	(6,066,891.24)	956,236.51	2,989,017.06	23,509,770.08	81,379,885.47
UKUM	71,711,952.96	10,316,171.06	(6,066,891.24)	1,307,484.49	4,086,952.78	31,890,139.75	113,245,899.00
USHONGO	69,827,228.85	10,045,042.81	(6,066,891.24)	1,273,121.35	3,979,540.02	30,146,881.88	109,204,923.67
VANDEIKYA	73,959,390.83	10,639,477.74	(6,066,891.24)	1,348,460.79	4,215,037.04	32,694,420.11	116,789,895.27
Benue Total	1,582,270,819.23	227,618,629.29	(139,538,498.52)	28,848,671.24	90,175,568.37	686,512,387.47	2,475,887,577.08

Federation Account Allocation Committee (FAAC) May 2017 Disbursement

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



BORNO STATE



Beneficiaries			BORNO
No. of LGCs			27
Gross Statutory Allocation		=N=	2,068,052,021.75
13% Share of Derivation (Net)		=N=	-
Gross Total		=N=	2,068,052,021.75
Deductions	External Debt	=N=	19,900,586.24
	Contractual Obligation (ISPO)	=N=	-
	Other Deductions (see Note)	=N=	323,071,065.26
Net Statutory Allocation		=N=	1,725,080,370.25
Distribution of 15.474B From Excess PPT Savings Account		=N=	117,860,839.13
Distribution of 4.950B From Excess PPT Savings Account		=N=	37,705,652.00
Distribution of Exchange Gain		=N=	297,501,009.80
Gross VAT Allocation		=N=	933,451,763.61
Total Gross Amount		=N=	3,454,571,286.29
Total Net Amount		=N=	3,111,599,634.79

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 4.950B From Excess PPT Savings Account	Distribution of 15.474B From Excess PPT Savings Account	Value Added Tax	Total Allocation
	=N=	=N=	=N=	=N=	=N=	=N=	=N=
ABADAN	62,111,076.77	8,935,030.58	-	1,132,437.01	3,539,786.98	24,562,373.70	100,260,705.04
ASKIRA UBA	60,059,142.20	8,639,848.16	-	1,095,025.22	3,422,844.70	26,874,054.73	100,090,915.01
BAMA	84,260,374.67	12,121,332.68	-	1,536,272.94	4,802,102.83	34,916,553.48	137,636,636.60
BAYO	48,536,523.59	6,982,254.14	-	884,939.57	2,766,156.43	23,269,549.42	82,439,423.24
BIU	67,178,491.92	9,664,006.99	-	1,224,826.39	3,828,585.23	29,190,004.12	111,085,916.66
CHIBOK	48,395,078.27	6,961,906.42	-	882,360.77	2,758,095.29	22,484,598.62	81,482,039.37
DAMBOA	81,125,852.33	11,670,413.87	-	1,479,122.93	4,623,462.53	32,574,262.23	131,473,113.88
DIKWA	53,686,292.96	7,723,077.66	-	978,832.57	3,059,648.15	24,911,708.21	90,359,559.55
GLBEO	63,760,613.67	9,172,325.82	-	1,162,512.11	3,633,796.13	27,769,616.95	105,498,864.68
GUZAMALA	54,347,127.67	7,818,142.48	-	890,881.21	3,097,309.93	24,286,028.09	90,539,489.38
GWOZA	78,303,209.46	11,264,360.68	-	1,427,659.23	4,462,596.63	35,302,290.97	130,760,116.97
HAWUL	55,455,583.42	7,977,600.12	-	1,011,091.07	3,160,482.20	25,790,075.05	93,394,831.86
JERE	63,982,826.62	9,204,292.41	-	1,166,563.59	3,646,460.32	31,332,231.39	109,332,374.34
KAGA	56,557,485.03	8,136,114.92	-	1,031,181.43	3,223,280.93	23,942,547.33	92,890,609.64
KALA BALGE	52,048,696.89	7,487,500.18	-	948,975.19	2,966,319.53	22,160,935.22	85,612,427.00
KONDUGA	76,265,909.27	10,971,283.50	-	1,390,514.26	4,346,488.37	28,000,474.08	129,974,659.48
KUKAWA	78,599,772.26	11,307,022.92	-	1,433,066.30	4,479,496.11	30,884,663.70	126,704,023.30
KWAYA KUSAR	43,764,391.68	6,295,755.90	-	797,932.02	2,494,186.74	21,898,919.10	75,251,186.43
MAFA	58,959,148.18	8,481,807.78	-	1,074,969.63	3,360,154.68	24,765,913.34	96,841,793.61
MAGUMERI	69,771,762.70	10,037,063.69	-	1,272,110.07	3,976,378.94	27,004,544.50	112,061,859.89
MAIDUGURI METRO	101,604,358.91	14,616,363.16	-	1,852,496.24	5,790,557.91	60,252,515.33	174,116,291.56
MARTE	63,447,766.15	9,127,320.93	-	1,156,808.13	3,615,966.56	26,342,278.46	103,690,140.24
MOBBAR	59,083,782.98	8,499,537.20	-	1,077,242.03	3,367,257.77	25,566,900.97	97,594,720.96
MONGUNO	57,671,374.14	8,296,354.18	-	1,051,490.36	3,286,762.85	25,152,077.67	95,458,059.20
NGALA	65,956,951.13	9,488,281.42	-	1,202,556.72	3,758,968.11	32,909,511.16	113,316,268.53
NGAMZAI	57,333,016.04	8,247,679.45	-	1,045,321.26	3,267,479.40	24,539,141.64	94,432,637.80
SHANI	55,605,332.01	7,999,142.31	-	1,013,821.35	3,169,016.55	24,692,680.53	92,479,992.76
Borno Total	1,717,871,940.93	247,125,619.55	-	31,321,011.71	97,903,643.79	751,376,450.00	2,845,598,665.98

Federation Account Allocation Committee (FAAC) May 2017 Disbursement

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



CROSS RIVER STATE



Beneficiaries			CROSS RIVER
No. of LGCs			18
Gross Statutory Allocation		=N=	1,673,803,921.76
13% Share of Derivation (Net)		=N=	-
Gross Total		=N=	1,673,803,921.76
Deductions	External Debt	=N=	240,495,597.21
	Contractual Obligation (ISPO)	=N=	633,134,951.92
	Other Deductions (see Note)	=N=	681,212,459.20
Net Statutory Allocation		=N=	118,960,913.43
Distribution of 15.474B From Excess PPT Savings Account		=N=	95,392,152.95
Distribution of 4.950B From Excess PPT Savings Account		=N=	30,517,543.82
Distribution of Exchange Gain		=N=	240,786,185.11
Gross VAT Allocation		=N=	825,800,918.86
Total Gross Amount		=N=	2,866,300,722.51
Total Net Amount		=N=	1,311,457,714.18

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 4.950B From Excess PPT Savings Account	Distribution of 15.474B From Excess PPT Savings Account	Value Added Tax	Total Allocation
	-N-	-N-	-N-	-N-	-N-	-N-	-N-
ABI	58,949,037.17	8,480,153.26	(2,017,457.56)	1,074,786.29	3,359,578.44	27,424,969.26	97,271,065.86
AKAMKPA	74,098,224.59	10,659,449.77	(2,544,453.37)	1,350,992.06	4,222,949.34	27,810,523.83	115,597,686.22
AKPABUJO	70,933,820.60	10,204,232.31	(2,434,582.26)	1,283,297.23	4,042,606.05	35,144,170.47	119,183,544.41
BAKASSI	45,767,743.16	6,583,949.37	(1,558,697.37)	834,458.02	2,608,360.21	20,570,171.27	74,805,984.66
BEKWARA	54,672,845.85	7,864,998.89	(1,868,649.57)	996,819.85	3,115,873.02	25,048,104.32	89,829,992.25
BIASE	62,897,053.85	9,048,097.84	(2,154,700.07)	1,146,767.30	3,584,580.79	28,911,637.91	103,433,437.62
BOKI	72,108,155.65	10,373,167.07	(2,475,446.61)	1,314,700.24	4,109,532.86	29,945,677.82	115,375,795.02
CALABAR MUNICIPAL	57,120,759.61	8,217,145.16	(1,953,847.88)	1,041,451.31	3,255,382.64	29,534,147.26	97,215,038.00
CALABAR SOUTH	60,883,689.02	8,758,463.89	(2,084,922.28)	1,110,058.73	3,469,836.64	30,280,377.97	102,417,503.97
ETUNG	47,674,301.23	6,858,218.56	(1,625,005.68)	869,219.24	2,717,017.31	23,485,519.90	79,979,270.56
IKOM	66,060,911.79	9,357,942.52	(2,231,802.60)	1,186,037.40	3,707,331.81	28,496,997.54	105,567,418.47
OBANLIKU	56,137,624.08	8,075,715.54	(2,540,598.25)	1,023,526.34	3,199,352.54	25,322,620.64	91,218,240.89
OBUBRA	61,872,144.06	8,900,858.76	(2,119,233.01)	1,128,080.68	3,526,169.91	29,110,482.36	102,418,302.76
OBUDU	58,576,612.00	8,426,577.79	(2,004,350.13)	1,067,995.06	3,338,363.48	28,358,154.00	97,763,342.28
ODUKPANI	66,443,169.64	9,558,226.71	(2,278,449.64)	1,211,421.67	3,786,678.31	30,330,012.86	109,051,058.54
OGAJA	62,445,181.18	8,983,093.40	(2,139,279.57)	1,138,526.56	3,558,628.01	29,077,372.11	103,063,723.67
YAKURR	62,691,354.24	9,018,506.79	(2,147,560.84)	1,143,016.89	3,572,857.71	30,574,284.82	104,852,359.60
YALA	69,136,306.68	9,945,505.87	(2,372,129.21)	1,260,505.92	3,940,106.52	31,451,819.94	113,361,215.62
Cross River Total	1,107,457,934.39	159,314,103.48	(38,551,266.10)	20,191,669.77	63,115,395.59	510,877,144.26	1,822,404,981.38

Federation Account Allocation Committee (FAAC) May 2017 Disbursement

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



DELTA STATE



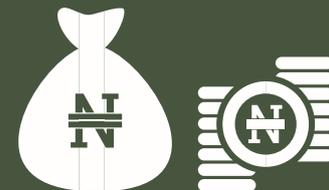
Beneficiaries		DELTA
No. of LGCs		25
Gross Statutory Allocation	=N=	1,690,074,918.51
13% Share of Derivation (Net)	=N=	4,196,348,111.22
Gross Total	=N=	5,886,423,029.73
Deductions	External Debt	=N= 19,548,234.79
	Contractual Obligation (ISPO)	=N= 1,098,907,642.20
	Other Deductions (see Note)	=N= 1,300,745,697.56
Net Statutory Allocation	=N=	3,467,221,455.18
Distribution of 15.474B From Excess PPT Savings Account	=N=	517,705,027.42
Distribution of 4.950B From Excess PPT Savings Account	=N=	151,498,736.14
Distribution of Exchange Gain	=N=	1,087,248,960.20
Gross VAT Allocation	=N=	1,015,941,529.37
Total Gross Amount	=N=	8,658,817,282.87
Total Net Amount	=N=	6,239,615,708.32

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 4.950B From Excess PPT Savings Account	Distribution of 15.474B From Excess PPT Savings Account	Value Added Tax	Total Allocation
	=N=	=N=	=N=	=N=	=N=	=N=	=N=
ANIOCHA NORTH	48,412,771.83	6,964,451.74	-	882,683.37	2,759,103.67	26,758,673.09	85,777,683.70
ANIOCHA SOUTH	52,768,000.42	7,590,976.07	-	962,089.85	3,007,313.52	28,947,303.49	93,275,683.36
BOMADI	45,107,944.62	6,489,033.61	-	822,428.28	2,570,757.48	25,657,010.21	80,547,174.20
BURUTU	64,028,272.82	9,325,914.64	-	1,181,978.15	3,694,643.34	33,158,464.25	112,189,273.20
ETHIOPE EAST	58,983,654.71	8,485,133.18	-	1,075,416.45	3,361,551.34	32,617,358.57	104,523,114.24
ETHIOPE WEST	60,419,359.68	8,691,667.49	-	1,101,592.88	3,443,373.94	32,788,092.84	106,444,086.81
IKA NORTH EAST	64,055,670.06	9,214,771.35	-	1,167,891.71	3,650,611.76	31,572,525.82	109,661,470.69
IKA SOUTH	60,246,294.81	8,666,627.27	-	1,098,419.24	3,433,453.77	30,288,177.27	103,731,972.35
ISOKO NORTH	56,686,382.72	8,154,657.58	-	1,033,531.55	3,230,626.97	29,163,831.13	98,269,029.96
ISOKO SOUTH	63,388,028.03	9,118,727.26	-	1,155,718.96	3,612,562.01	34,258,046.62	111,533,882.88
NDOKWA EAST	53,265,480.44	7,662,541.39	-	971,160.13	3,035,665.52	26,664,769.24	91,599,616.72
NDOKWA WEST	54,935,207.45	7,902,752.60	-	1,001,604.80	3,130,829.89	29,479,079.77	96,449,554.51
OKPE	50,319,537.75	7,238,750.83	-	917,448.38	2,867,772.61	28,302,476.74	89,645,986.31
OSHIMILI NORTH	49,281,196.61	7,089,379.57	-	898,516.88	2,808,596.27	27,405,329.13	87,483,018.46
OSHIMILI SOUTH	53,475,702.46	7,692,794.53	-	974,994.45	3,047,650.89	29,496,031.24	94,587,253.58
PATANI	44,162,578.82	6,353,037.38	-	805,191.94	2,516,879.92	24,502,297.76	78,339,985.82
SAPELE	55,626,182.13	8,002,141.72	-	1,014,201.50	3,170,204.83	30,854,893.10	98,667,623.27
UDU	58,485,169.52	8,413,423.26	-	1,066,327.84	3,333,142.05	29,115,415.77	100,413,478.45
UGHELLI NORTH	76,379,929.10	10,987,685.90	-	1,392,593.12	4,352,986.50	39,948,932.01	133,062,126.54
UGHELLI SOUTH	60,547,550.05	8,710,108.40	-	1,103,930.09	3,450,679.66	33,396,882.46	107,209,150.66
UKWJANI	48,019,584.07	6,907,889.45	-	875,514.59	2,736,696.41	27,714,724.02	86,254,407.55
UWWE	66,422,371.89	8,116,678.13	-	1,028,717.99	3,215,580.67	32,049,057.36	100,832,406.03
WARRI SOUTH	70,116,784.67	10,086,697.06	-	1,278,400.67	3,996,042.17	36,875,074.43	124,352,998.99
WARRI NORTH	57,702,004.90	8,300,760.59	-	1,052,048.83	3,288,508.53	28,745,837.06	99,089,159.91
WARRI SOUTH WEST	55,413,689.57	7,971,573.46	-	1,010,327.24	3,158,094.61	27,488,562.09	95,042,246.97
Delta Total	1,419,048,509.12	204,138,174.47	-	25,872,728.88	80,873,327.31	759,249,645.48	2,489,182,385.25

Federation Account Allocation Committee (FAAC)

May 2017 Disbursement

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



EBONYI STATE



Beneficiaries			EBONYI
No. of LGCs			13
Gross Statutory Allocation		=N=	1,489,144,919.42
13% Share of Derivation (Net)		=N=	-
Gross Total		=N=	1,489,144,919.42
Deductions	External Debt	=N=	32,823,598.70
	Contractual Obligation (ISPO)	=N=	-
	Other Deductions (see Note)	=N=	125,436,705.81
Net Statutory Allocation		=N=	1,330,884,614.90
Distribution of 15.474B From Excess PPT Savings Account		=N=	84,868,208.32
Distribution of 4.950B From Excess PPT Savings Account		=N=	27,150,758.07
Distribution of Exchange Gain		=N=	214,221,940.56
Gross VAT Allocation		=N=	766,156,517.90
Total Gross Amount		=N=	2,581,542,344.26
Total Net Amount		=N=	2,423,282,039.75

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 4.950B From Excess PPT Savings Account	Distribution of 15.474B From Excess PPT Savings Account	Value Added Tax	Total Allocation
	-N-	-N-	-N-	-N-	-N-	-N-	-N-
ABAKALIKI	62,925,955.66	9,052,255.53	(2,995,538.83)	1,147,294.25	3,586,227.94	28,070,200.87	101,786,395.42
AFIKPO NORTH	59,087,373.49	8,500,863.72	(2,957,163.00)	1,077,307.49	3,367,462.40	28,368,254.12	97,443,298.22
AFIKPO SOUTH	59,596,033.84	8,573,227.40	(2,962,239.61)	1,086,581.62	3,396,451.58	28,396,364.30	98,086,419.13
EBONYI	57,467,229.37	8,266,986.80	(2,940,961.56)	1,047,768.30	3,275,128.38	26,552,739.07	93,668,900.37
EZZA NORTH	57,380,745.05	8,240,159.97	(2,939,085.72)	1,044,368.23	3,254,600.41	27,698,000.15	94,588,687.11
EZZA SOUTH	59,537,146.77	8,564,756.16	(2,961,660.74)	1,085,507.96	3,393,095.53	26,941,037.58	96,559,893.27
IKWO	69,564,620.47	10,007,265.11	(3,061,925.47)	1,268,333.36	3,964,573.65	31,904,465.73	113,647,332.84
ISHIELU	51,618,487.43	8,064,168.81	(2,962,464.14)	1,123,455.90	3,511,713.71	28,029,041.72	100,164,403.42
IVO	55,749,968.42	8,019,949.00	(2,923,778.95)	1,016,458.43	3,177,259.56	26,191,880.00	91,231,736.53
IZI	77,436,464.96	11,139,574.57	(3,140,643.92)	1,411,866.36	4,413,199.79	33,091,656.72	124,352,108.48
OHAOZARA	60,074,053.19	8,641,993.19	(2,967,019.80)	1,095,297.08	3,423,694.49	27,881,356.57	98,149,374.73
CHAIKWU	66,287,103.10	9,535,775.65	(3,029,150.30)	1,208,576.19	3,777,783.88	30,790,607.55	108,570,696.07
ONICHA	72,600,825.36	10,444,040.40	(3,092,287.52)	1,323,690.81	4,137,610.71	33,259,608.02	118,673,487.78
Eboyi Total	819,226,007.11	117,850,306.38	(38,953,890.58)	14,936,495.99	46,688,702.04	377,175,112.43	1,336,922,733.37

Federation Account Allocation Committee (FAAC) May 2017 Disbursement

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



EDO STATE



Beneficiaries			EDO
No. of LGCs			18
Gross Statutory Allocation		=N=	1,556,395,105.17
13% Share of Derivation (Net)		=N=	218,994,522.23
Gross Total		=N=	1,775,389,627.40
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=	776,058,775.15
Distribution of 15.474B From Excess PPT Savings Account		=N=	99,302,406.92
Distribution of 4.950B From Excess PPT Savings Account		=N=	33,244,201.90
Distribution of Exchange Gain		=N=	265,025,274.82
Gross VAT Allocation		=N=	872,932,823.32
Total Gross Amount		=N=	3,045,894,334.36
Total Net Amount		=N=	2,046,563,482.11

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 4.950B From Excess PPT Savings Account	Distribution of 15.474B From Excess PPT Savings Account	Value Added Tax	Total Allocation
	-N-	-N-	-N-	-N-	-N-	-N-	-N-
AKOKO EDO	75,375,086.29	10,843,133.56	-	1,374,272.38	4,295,719.27	36,131,729.51	127,619,941.02
EGOR	71,589,930.47	10,298,517.44	-	1,305,259.72	4,079,998.56	39,875,032.40	127,148,838.60
ESAN CENTRAL	47,372,368.23	6,814,783.79	-	863,714.26	2,699,809.76	25,570,610.42	83,321,296.48
ESAN NORTH EAST	48,771,248.85	7,016,020.69	-	889,219.28	2,779,533.71	26,426,476.92	85,882,499.46
ESAN SOUTH EAST	58,396,006.25	8,400,596.62	-	1,064,702.18	3,328,060.53	29,376,216.31	100,565,581.85
ESAN WEST	49,634,494.18	7,140,203.43	-	904,958.36	2,828,731.13	26,822,580.43	87,330,967.52
ETSAKO CENTRAL	49,680,147.14	7,146,770.87	-	905,790.72	2,831,332.95	24,916,027.43	86,480,968.10
ETSAKO EAST	57,633,112.41	8,290,850.02	-	1,050,792.75	3,204,582.26	28,051,501.31	98,310,838.75
ETSAKO WEST	63,432,314.17	9,125,098.07	-	1,156,526.40	3,615,995.93	31,198,682.69	108,527,707.26
IGUEBEN	46,166,316.89	6,639,847.91	-	841,542.67	2,630,505.51	23,395,516.80	79,663,729.78
IKPOBA OKHA	79,199,092.29	11,393,238.51	-	1,443,593.37	4,513,654.09	41,777,928.82	138,327,905.08
OREDO	81,508,466.01	11,725,455.01	-	1,486,098.91	4,645,268.16	41,995,308.13	141,360,586.22
ORHIONWON	63,086,928.19	9,190,496.88	-	1,164,815.13	3,640,994.95	30,290,620.28	108,173,855.42
OVI NORTH EAST	60,927,379.75	8,764,749.05	-	1,110,856.31	3,472,326.63	28,530,349.96	102,805,661.71
OVI SOUTH WEST	66,497,221.88	9,566,002.43	-	1,212,407.17	3,789,758.81	27,402,711.09	108,466,101.38
OWAN EAST	58,331,877.31	8,391,371.31	-	1,063,532.95	3,324,405.74	28,563,033.38	99,674,220.58
OWAN WEST	47,840,060.11	6,882,063.91	-	872,241.43	2,726,464.12	25,087,054.39	83,408,383.97
UHUNMWODE	59,532,128.41	8,564,034.24	-	1,085,416.47	3,392,809.53	26,515,929.48	99,090,318.13
Edo Total	1,085,764,178.03	156,193,333.73	-	19,796,139.48	61,879,041.66	540,927,807.74	1,864,560,501.45

Federation Account Allocation Committee (FAAC) May 2017 Disbursement

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



EKITI STATE



Beneficiaries			EKITI
No. of LGCs			16
Gross Statutory Allocation		=N=	1,488,304,603.62
13% Share of Derivation (Net)		=N=	-
Gross Total		=N=	1,488,304,603.62
Deductions	External Debt	=N=	80,329,144.77
	Contractual Obligation (ISPO)	=N=	499,654,808.01
	Other Deductions (see Note)	=N=	477,754,464.82
Net Statutory Allocation		=N=	430,566,186.02
Distribution of 15.474B From Excess PPT Savings Account		=N=	84,820,317.68
Distribution of 4.950B From Excess PPT Savings Account		=N=	27,135,437.05
Distribution of Exchange Gain		=N=	214,101,056.36
Gross VAT Allocation		=N=	791,134,091.35
Total Gross Amount		=N=	2,605,495,506.05
Total Net Amount		=N=	1,547,757,088.45

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 4.950B From Excess PPT Savings Account	Distribution of 15.474B From Excess PPT Savings Account	Value Added Tax	Total Allocation
	-N-	-N-	-N-	-N-	-N-	-N-	-N-
ADO EKITI	89,951,517.61	10,062,922.45	-	1,275,387.44	3,986,623.39	37,775,729.12	123,052,180.02
AIYEKIRE	53,228,378.03	7,657,204.00	-	970,483.66	3,033,551.01	27,993,387.19	92,883,003.90
EFON	50,752,510.03	7,301,036.35	-	925,342.53	2,892,448.24	24,258,453.09	86,129,790.23
EKITI EAST	52,404,721.90	7,538,716.40	-	955,466.39	2,986,609.83	27,369,109.53	91,254,624.04
EKITI SOUTH WEST	55,506,812.64	7,984,969.74	-	1,012,025.10	3,163,401.81	29,035,110.14	96,702,319.44
EKITI WEST	56,584,103.55	8,139,944.14	-	1,031,666.75	3,224,797.95	29,826,282.05	98,906,794.45
EMURE	46,625,652.68	6,707,364.52	-	850,099.81	2,657,253.54	24,681,813.10	81,522,183.65
IDO-OSI	57,439,074.23	8,262,936.52	-	1,047,254.96	3,273,523.79	28,659,311.82	98,682,101.32
IKERD	61,457,526.34	8,841,013.65	-	1,120,521.18	3,502,540.34	32,457,600.53	107,379,202.03
IKERE	53,665,916.66	7,720,146.41	-	978,461.06	3,058,486.88	27,942,288.86	93,365,299.87
IKOLE	57,511,878.25	8,273,409.80	-	1,048,582.36	3,277,672.98	29,227,734.98	99,339,278.37
ILEJEMEJI	40,359,562.17	5,805,950.43	-	735,853.46	2,300,140.73	21,611,401.17	70,812,897.96
IREPODUNIFELODUN	51,153,006.94	7,358,650.39	-	932,644.60	2,915,273.16	26,832,150.25	89,191,727.34
ISE/ORUN	49,917,005.94	7,180,844.35	-	910,109.24	2,844,831.83	25,893,416.65	86,746,208.01
MOBA	53,536,662.20	7,701,552.43	-	976,104.44	3,051,120.51	27,889,910.03	93,155,349.60
OYE	52,041,811.34	7,486,509.65	-	940,849.65	2,965,927.11	27,140,752.44	90,583,850.19
Ekiti Total	862,136,132.52	124,023,171.23	-	15,718,852.65	49,134,203.08	448,694,450.93	1,499,706,810.41

Federation Account Allocation Committee (FAAC) May 2017 Disbursement

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



ENUGU STATE



Beneficiaries			ENUGU
No. of LGCs			17
Gross Statutory Allocation		=N=	1,673,948,382.34
13% Share of Derivation (Net)		=N=	-
Gross Total		=N=	1,673,948,382.34
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=	1,260,681,845.27
Distribution of 15.474B From Excess PPT Savings Account		=N=	95,400,385.93
Distribution of 4.950B From Excess PPT Savings Account		=N=	30,520,177.69
Distribution of Exchange Gain		=N=	240,806,966.59
Gross VAT Allocation		=N=	891,997,919.29
Total Gross Amount		=N=	2,932,673,831.84
Total Net Amount		=N=	2,519,407,294.77

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 4.950B From Excess PPT Savings Account	Distribution of 15.474B From Excess PPT Savings Account	Value Added Tax	Total Allocation
	=N=	=N=	=N=	=N=	=N=	=N=	=N=
AGWU	65,191,330.71	9,378,142.58	-	1,188,597.58	3,715,334.46	31,781,110.97	111,254,516.30
ANINRI	54,928,381.23	7,901,759.10	-	1,001,478.88	3,130,436.29	27,853,552.03	94,815,607.54
ENUGU EAST	74,351,385.82	10,695,868.44	-	1,355,607.81	4,237,377.31	36,717,465.54	127,357,704.93
ENUGU NORTH	69,893,033.91	10,954,509.24	-	1,274,321.14	3,983,290.33	34,629,812.26	119,834,966.88
ENUGU SOUTH	67,578,514.72	9,721,552.53	-	1,232,121.79	3,851,383.03	31,817,026.14	114,200,598.21
EZEAGU	64,974,598.34	9,346,964.40	-	1,184,646.02	3,702,982.61	30,048,402.04	109,257,593.41
IGBO ETITI	65,603,936.80	9,437,498.30	-	1,196,120.40	3,738,849.39	32,458,804.07	112,435,208.95
IGBO EZE NORTH	71,004,274.29	10,214,367.47	-	1,294,581.78	4,046,621.29	35,518,788.81	122,078,633.84
IGBO EZE SOUTH	64,608,659.82	9,294,122.07	-	1,177,974.06	3,682,127.33	28,683,137.85	107,446,226.93
ISI UZO	60,419,919.48	8,891,748.02	-	1,101,603.07	3,443,405.84	28,749,419.13	102,406,095.53
NKANU EAST	63,255,594.28	9,099,675.92	-	1,153,304.37	3,605,014.45	28,771,309.70	105,884,898.71
NKANU WEST	61,416,747.63	8,835,147.40	-	1,119,777.69	3,509,216.31	28,644,539.51	103,516,428.53
NSUKKA	79,542,722.58	11,442,671.67	-	1,450,258.59	4,533,238.01	38,579,932.51	135,548,821.37
OJI RIVER	54,577,496.17	7,851,282.29	-	995,081.39	3,110,438.92	27,418,423.55	93,952,722.31
UDENU	60,408,462.09	8,690,099.81	-	1,101,394.17	3,442,752.87	30,581,824.88	104,224,533.61
UDI	68,593,003.23	9,867,492.46	-	1,250,618.40	3,909,199.98	33,968,216.96	117,588,531.03
UZO UWANI	56,804,486.67	8,171,647.51	-	1,035,684.88	3,237,357.86	27,289,946.01	96,539,122.92
Enugu Total	1,103,152,547.75	158,694,749.20	-	20,113,172.03	62,870,026.29	533,511,711.73	1,878,342,206.99

Federation Account Allocation Committee (FAAC) May 2017 Disbursement

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



GOMBE STATE



Beneficiaries			GOMBE
No. of LGCs			11
Gross Statutory Allocation		=N=	1,567,836,502.91
13% Share of Derivation (Net)		=N=	-
Gross Total		=N=	1,567,836,502.91
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		=N=	898,507,207.43
Distribution of 15.474B From Excess PPT Savings Account		=N=	89,352,938.86
Distribution of 4.950B From Excess PPT Savings Account		=N=	28,585,498.31
Distribution of Exchange Gain		=N=	225,542,171.05
Gross VAT Allocation		=N=	773,602,522.38
Total Gross Amount		=N=	2,684,919,633.51
Total Net Amount		=N=	2,015,590,338.03

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 4.950B From Excess PPT Savings Account	Distribution of 15.474B From Excess PPT Savings Account	Value Added Tax	Total Allocation
	=N=	=N=	=N=	=N=	=N=	=N=	=N=
AKKO	90,632,558.81	13,038,007.50	(4,907,596.13)	1,652,453.46	5,165,261.47	39,079,098.30	144,659,783.42
BALANGA	65,820,309.28	9,468,624.71	(4,907,596.13)	1,200,066.40	3,751,180.73	31,438,495.84	106,771,079.83
BILLIRI	66,246,695.17	9,529,962.74	(4,907,596.13)	1,207,839.46	3,775,480.98	30,884,035.10	106,656,417.31
DUKKU	72,184,713.61	10,384,180.36	(4,907,596.13)	1,316,104.07	4,113,895.99	31,111,722.64	114,203,020.54
FUNAKAYE	70,289,513.03	10,100,036.56	(4,907,596.13)	1,380,091.33	4,001,326.87	32,873,761.26	113,567,132.94
GOMBE	76,449,241.05	10,997,656.81	(4,907,596.13)	1,393,856.85	4,356,936.68	34,819,705.12	123,109,800.37
KALTUNGO	59,943,269.44	8,623,179.21	(4,907,596.13)	1,092,912.57	3,416,240.97	27,612,584.76	95,780,590.82
KWAMI	64,300,198.12	9,249,948.10	(4,907,596.13)	1,172,350.05	3,664,547.71	30,386,589.81	103,866,037.66
NAFADA	58,621,367.25	8,433,016.06	(4,907,596.13)	1,068,811.06	3,340,904.13	26,904,037.54	93,460,539.93
SHOMGOM	55,594,945.74	7,997,648.18	(4,907,596.13)	1,013,631.99	3,168,424.63	27,717,159.60	90,504,213.91
YAMALTI/DEBA	75,878,084.69	10,915,492.73	(4,907,596.13)	1,383,443.27	4,324,386.77	34,042,132.47	121,635,942.81
Gombe Total	755,880,896.19	108,737,752.99	(53,983,557.43)	13,781,559.52	43,078,585.92	346,789,322.35	1,214,284,559.54

Federation Account Allocation Committee (FAAC) May 2017 Disbursement

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



IMO STATE



Beneficiaries			IMO
No. of LGCs			27
Gross Statutory Allocation		=N=	1,730,616,173.57
13% Share of Derivation (Net)		=N=	273,283,178.82
Gross Total		=N=	2,003,899,352.39
Deductions	External Debt	=N=	50,282,195.16
	Contractual Obligation (ISPO)	=N=	-
	Other Deductions (see Note)	=N=	820,323,934.64
Net Statutory Allocation		=N=	1,133,293,222.59
Distribution of 15.474B From Excess PPT Savings Account		=N=	130,012,083.95
Distribution of 4.950B From Excess PPT Savings Account		=N=	40,031,097.63
Distribution of Exchange Gain		=N=	303,788,564.40
Gross VAT Allocation		=N=	934,887,418.11
Total Gross Amount		=N=	3,412,618,516.47
Total Net Amount		=N=	2,542,012,386.67

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 4.950B From Excess PPT Savings Account	Distribution of 15.474B From Excess PPT Savings Account	Value Added Tax	Total Allocation
	=N=	=N=	=N=	=N=	=N=	=N=	=N=
ABOJA MBAISE	59,313,608.58	8,532,596.92	-	1,081,432.31	3,380,356.82	30,800,217.16	103,106,212.79
AHIAZU MBAISE	55,817,095.46	8,029,605.68	-	1,017,682.32	3,181,085.21	29,291,048.17	97,336,515.84
EHIME MBANO	51,278,583.86	7,376,715.05	-	934,934.14	2,922,429.83	26,853,755.49	89,366,418.38
EZINIHITE MBAISE	54,538,729.63	7,845,705.51	-	994,374.58	3,108,229.57	28,967,323.80	95,454,363.08
IDEATO NORTH	58,482,223.88	8,412,999.52	-	1,066,274.14	3,332,974.18	28,529,085.51	99,823,557.23
IDEATO SOUTH	58,678,050.05	8,441,170.22	-	1,069,844.53	3,344,134.55	28,618,903.93	100,152,103.28
IHITE UBOMA	52,519,949.59	7,555,292.55	-	957,567.28	2,993,176.80	26,232,587.63	90,258,573.86
IKEDURU	55,629,504.00	8,002,619.59	-	1,014,262.07	3,170,394.15	27,974,808.90	95,791,588.70
ISIALA MBANO	62,587,591.17	9,003,594.27	-	1,141,126.86	3,566,949.83	30,988,266.76	107,287,630.87
ISU	55,318,759.46	7,957,917.22	-	1,008,596.43	3,152,684.43	29,898,725.21	96,336,682.76
MBAITOLI	68,233,368.10	9,815,756.90	-	1,244,061.37	3,888,703.93	33,355,316.48	116,537,206.78
NGDIR/OKPALA	57,950,284.49	8,336,477.02	-	1,056,575.58	3,302,658.29	28,622,135.69	99,268,131.06
NIABA	52,350,786.59	7,530,967.50	-	954,483.02	2,983,535.99	27,718,341.64	91,538,104.73
NKWANGELE	50,945,842.37	7,328,848.30	-	928,867.45	2,903,466.48	26,703,814.22	88,810,838.82
NKWERRI	45,384,669.82	6,528,842.10	-	827,473.66	2,586,528.39	23,757,428.54	79,084,942.50
OBOWO	49,196,389.34	7,077,179.56	-	896,970.64	2,803,762.99	26,072,219.37	86,046,521.91
OGUTA	57,754,796.40	8,308,354.95	-	1,053,011.35	3,291,517.18	27,590,168.98	97,997,848.86
OHAJUEGBEMA	62,512,771.06	8,992,816.58	-	1,139,760.88	3,562,680.04	30,000,571.01	106,208,599.56
OKIGWE	54,770,334.79	7,879,023.22	-	996,597.31	3,121,429.83	26,933,390.83	93,702,775.19
ONUIMO	48,657,705.57	6,999,686.85	-	887,149.11	2,773,062.74	24,921,775.28	84,239,379.55
ORLU	53,516,789.98	7,698,693.69	-	975,742.12	3,049,987.96	27,572,424.81	92,813,638.57
ORSU	52,060,229.49	7,489,159.21	-	949,185.45	2,966,976.78	26,187,404.03	89,652,954.96
ORU	50,385,575.43	7,243,949.59	-	918,107.28	2,869,832.20	25,688,555.08	87,076,128.57
ORU WEST	52,092,284.26	7,493,770.47	-	949,769.89	2,968,803.62	26,034,291.97	89,538,920.22
OWERRI MUNICIPAL	52,569,339.01	7,562,397.50	-	958,467.77	2,995,991.56	26,627,044.77	90,713,240.61
OWERRI NORTH	55,924,840.79	8,045,105.46	-	1,019,646.78	3,187,225.75	29,565,015.69	97,741,834.47
OWERRI WEST	50,029,504.06	7,197,027.84	-	912,160.36	2,851,243.23	24,922,872.86	85,912,808.34
Imo Total	1,478,469,808.22	212,686,265.28		26,956,124.65	84,259,820.54	749,427,495.80	2,551,799,514.49

Federation Account Allocation Committee (FAAC) May 2017 Disbursement

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



JIGAWA STATE



Beneficiaries			JIGAWA
No. of LGCs			27
Gross Statutory Allocation		=N=	1,861,438,233.91
13% Share of Derivation (Net)		=N=	-
Gross Total		=N=	1,861,438,233.91
Deductions	External Debt	=N=	27,554,328.24
	Contractual Obligation (ISPO)	=N=	-
	Other Deductions (see Note)	=N=	89,972,595.59
Net Statutory Allocation		=N=	1,743,911,310.08
Distribution of 15.474B From Excess PPT Savings Account		=N=	106,085,664.16
Distribution of 4.950B From Excess PPT Savings Account		=N=	33,938,576.75
Distribution of Exchange Gain		=N=	267,778,444.86
Gross VAT Allocation		=N=	973,813,768.67
Total Gross Amount		=N=	3,243,054,688.36
Total Net Amount		=N=	3,125,527,764.53

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 4.950B From Excess PPT Savings Account	Distribution of 15.474B From Excess PPT Savings Account	Value Added Tax	Total Allocation
	=N=	=N=	=N=	=N=	=N=	=N=	=N=
AUYO	52,244,719.28	7,515,699.11	-	952,549.15	2,977,491.08	26,970,241.49	90,660,700.03
BABURA	61,790,416.41	8,888,901.77	-	1,126,590.59	3,521,512.15	31,610,554.94	106,937,975.86
BIRNIN KUDU	76,683,591.92	11,031,369.52	-	1,398,129.64	4,370,292.62	38,029,675.66	131,513,059.36
BIRNIWA	98,002,173.10	8,343,941.49	-	1,057,521.63	3,305,615.49	27,600,006.95	98,309,258.66
GAGARAWA	49,770,524.27	7,159,829.67	-	907,445.81	2,836,506.45	23,823,425.88	84,498,132.08
BULI	48,823,955.01	7,023,602.77	-	890,180.25	2,782,537.50	24,858,624.34	84,378,899.87
DUTSE	68,535,428.81	9,859,210.05	-	1,249,568.68	3,905,918.74	33,930,223.90	117,480,350.17
GARKI	57,519,651.04	8,274,529.39	-	1,048,724.26	3,278,116.53	28,203,918.45	98,324,949.68
GUMEL	50,383,405.82	7,247,938.62	-	918,612.85	2,871,412.53	25,455,504.52	86,876,954.34
GURI	53,227,325.77	7,657,052.63	-	970,464.48	3,033,491.04	25,934,677.08	90,823,010.99
GWARAM	74,042,298.53	10,651,404.48	-	1,349,972.40	4,219,762.05	35,542,382.24	125,805,019.69
GWIBA	54,744,176.41	7,875,260.19	-	998,120.30	3,119,936.23	26,513,893.09	93,251,388.30
HADEJIA	46,213,008.33	6,648,003.29	-	842,576.29	2,533,736.43	25,362,107.51	81,599,431.85
JAHUN	63,510,305.28	9,137,468.38	-	1,158,094.23	3,619,966.67	32,890,635.12	110,324,489.69
KAFIN HAUSA	71,441,832.54	10,277,312.71	-	1,302,559.53	4,071,558.28	35,449,454.01	122,542,717.07
KALGAMA	52,359,983.85	7,532,280.57	-	954,650.71	2,984,060.15	26,723,581.36	90,554,566.64
KAZAURE	55,400,788.33	7,970,680.67	-	1,010,201.42	3,157,701.30	28,760,622.05	96,313,893.77
KIRI-KASAMMA	57,788,311.63	8,313,176.30	-	1,053,622.42	3,293,427.26	30,599,686.11	101,048,223.72
KUYAWA	59,703,797.18	8,589,729.76	-	1,088,546.41	3,402,593.15	29,464,912.98	102,248,579.48
MAIGATARI	60,220,037.12	8,662,993.81	-	1,097,958.73	3,432,014.30	29,879,675.30	103,292,679.26
MALAM MADORI	56,454,100.01	8,115,488.17	-	1,020,567.17	3,215,109.24	28,763,682.95	97,536,947.54
MIGA	51,746,347.66	7,444,005.53	-	943,462.62	2,949,088.27	26,752,128.37	89,836,032.45
RINGIM	63,504,075.07	9,135,421.29	-	1,167,834.78	3,619,175.68	30,630,235.35	108,045,742.16
RONI	46,961,800.54	6,756,721.29	-	856,228.61	2,676,411.02	23,666,411.33	80,916,572.79
SULE TAKARKAR	58,942,667.55	8,479,236.95	-	1,074,669.15	3,359,215.43	26,899,996.44	98,756,785.52
TALURA	53,600,057.40	7,711,823.03	-	977,406.15	3,055,189.41	26,955,363.13	92,307,839.11
YANKOWASHI	49,574,547.33	7,145,965.30	-	905,688.63	2,831,013.81	24,760,330.19	85,317,545.25
Jigawa Total	1,553,271,736.17	223,446,946.76	-	28,319,946.95	88,527,874.81	776,040,040.64	2,669,601,545.34

Federation Account Allocation Committee (FAAC) May 2017 Disbursement

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



KADUNA STATE



Beneficiaries		KADUNA	
No. of LGCs			23
Gross Statutory Allocation		=N=	2,180,891,395.73
13% Share of Derivation (Net)		=N=	-
Gross Total		=N=	2,180,891,395.73
Deductions	External Debt	=N=	232,116,181.47
	Contractual Obligation (ISPO)	=N=	-
	Other Deductions (see Note)	=N=	203,254,936.77
Net Statutory Allocation		=N=	1,745,520,277.49
Distribution of 15.474B From Excess PPT Savings Account		=N=	124,291,694.43
Distribution of 4.950B From Excess PPT Savings Account		=N=	39,762,990.08
Distribution of Exchange Gain		=N=	313,733,593.58
Gross VAT Allocation		=N=	1,194,784,500.29
Total Gross Amount		=N=	3,853,464,174.11
Total Net Amount		=N=	3,418,093,055.87

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 4.950B From Excess PPT Savings Account	Distribution of 15.474B From Excess PPT Savings Account	Value Added Tax	Total Allocation
	-N-	-N-	-N-	-N-	-N-	-N-	-N-
BIRNIN GWARI	93,005,073.85	13,379,307.24	-	1,695,710.22	5,300,474.04	36,070,554.22	149,451,119.57
CHIKUN	94,570,009.80	13,604,432.01	-	1,724,242.82	5,389,661.61	43,136,940.75	150,425,285.98
GRWA	70,264,234.44	11,258,753.91	-	1,426,948.62	4,460,375.39	38,147,688.56	133,567,970.93
GWAGWADA	60,262,340.87	8,669,079.44	-	1,098,730.03	3,434,425.24	27,442,680.84	100,907,256.41
IGABI	99,050,567.93	14,251,575.25	-	1,806,262.56	5,546,040.05	46,916,204.79	167,688,650.58
IKARA	66,367,004.03	9,547,269.85	-	1,210,032.98	3,782,337.54	32,507,269.04	113,413,913.44
JAGA	57,871,896.98	8,325,200.53	-	1,055,146.38	3,298,190.89	30,156,684.98	100,707,119.77
JEMA'A	77,110,508.29	11,092,783.86	-	1,405,913.37	4,394,623.11	37,678,627.13	131,682,455.76
KACHIA	85,050,911.85	12,236,494.49	-	1,550,868.70	4,847,726.43	35,577,315.11	139,273,316.58
KADUNA NORTH	80,357,119.37	11,559,827.27	-	1,465,107.04	4,579,651.49	42,493,272.56	140,454,977.73
KADUNA SOUTH	85,793,795.03	12,341,923.89	-	1,564,239.95	4,889,494.35	45,218,679.31	149,808,123.53
KAGARKO	74,140,772.58	10,665,570.54	-	1,351,767.82	4,225,374.21	35,374,202.31	125,757,687.45
KALIRA	64,233,170.47	9,240,305.79	-	1,171,127.97	3,660,727.72	34,254,429.40	112,559,761.36
KALIRU	66,139,082.28	9,514,482.01	-	1,205,877.41	3,769,347.99	31,048,832.52	111,677,622.21
KLIBAU	76,562,462.35	11,013,944.34	-	1,395,921.15	4,363,389.30	37,880,459.43	131,216,176.57
KUDAN	59,384,414.75	8,542,784.79	-	1,082,723.28	3,384,391.15	29,157,584.62	101,551,898.60
LERE	82,620,842.91	11,886,627.58	-	1,506,526.12	4,709,119.82	40,875,382.42	141,606,498.85
MAKARFI	55,577,326.36	7,995,113.54	-	1,013,310.74	3,167,420.48	29,600,701.03	97,353,872.14
SABON GARI	73,334,211.24	10,549,542.11	-	1,337,062.23	4,179,407.28	38,174,732.14	127,574,955.00
SAMWA	61,485,387.54	8,845,021.64	-	1,121,029.16	3,504,128.18	29,788,142.87	104,743,709.39
SOBA	78,371,439.43	11,274,175.95	-	1,428,903.23	4,466,485.14	38,564,920.92	134,105,924.67
ZANGON KATAF	87,681,840.59	12,513,529.95	-	1,588,654.64	4,997,096.40	39,973,478.65	146,864,600.23
ZARIA	89,530,734.74	12,879,503.86	-	1,532,364.51	5,102,467.96	45,572,830.97	154,717,901.24
Kaduna Total	1,746,801,146.69	251,287,249.84	-	31,848,461.96	99,552,354.96	845,611,584.57	2,975,100,798.01

Federation Account Allocation Committee (FAAC) May 2017 Disbursement

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



KANO STATE



Beneficiaries		KANO	
No. of LGCs			44
Gross Statutory Allocation		=N=	2,640,211,832.91
13% Share of Derivation (Net)		=N=	-
Gross Total		=N=	2,640,211,832.91
Deductions	External Debt	=N=	45,827,519.35
	Contractual Obligation (ISPO)	=N=	-
	Other Deductions (see Note)	=N=	485,404,021.76
Net Statutory Allocation		=N=	2,108,980,291.80
Distribution of 15.474B From Excess PPT Savings Account		=N=	150,468,933.49
Distribution of 4.950B From Excess PPT Savings Account		=N=	48,137,526.30
Distribution of Exchange Gain		=N=	379,809,442.96
Gross VAT Allocation		=N=	1,841,165,609.92
Total Gross Amount		=N=	5,059,793,345.58
Total Net Amount		=N=	4,528,561,804.47

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 4.950B From Excess PPT Savings Account	Distribution of 15.474B From Excess PPT Savings Account	Value Added Tax	Total Allocation
							=N=
AJINGA	57,453,673.90	8,269,676.77	-	1,047,521.15	3,274,355.84	34,626,534.67	104,666,122.32
ALBASHI	58,947,661.10	8,465,569.74	-	1,075,936.95	3,353,800.30	35,602,134.65	107,342,102.45
BAGWI	63,667,473.00	7,718,831.76	-	978,307.12	3,050,805.57	33,937,169.75	99,349,627.33
BEBEJI	58,210,942.20	8,373,973.82	-	1,061,527.87	3,317,513.38	35,523,231.08	106,486,986.44
BICI	70,553,575.77	10,149,531.94	-	1,286,364.44	4,020,935.43	40,903,739.62	126,914,257.15
BURKURE	56,210,380.89	8,086,182.32	-	1,024,852.80	3,203,493.94	34,427,694.87	99,252,519.66
DALA	90,729,668.72	13,051,977.31	-	1,654,224.01	5,170,795.89	49,542,831.79	160,149,497.64
DANBATA	61,815,555.62	8,892,518.19	-	1,127,048.54	3,522,344.87	36,688,431.48	112,046,459.05
DAWAKI KUDU	66,449,322.70	9,659,111.87	-	1,211,533.86	3,767,829.98	37,750,783.62	118,757,751.01
DAWAKI TOFA	66,914,715.01	9,626,861.18	-	1,229,019.10	3,813,552.26	39,121,821.85	120,636,165.20
DOGUWA	62,000,682.82	8,522,028.34	-	1,130,785.09	3,534,635.89	33,225,757.56	106,833,903.78
FAGE	60,705,674.90	8,740,767.62	-	1,107,815.88	3,462,825.91	36,131,156.04	110,293,190.35
GABASAWA	63,486,314.73	9,132,866.36	-	1,157,510.96	3,518,163.49	36,876,666.01	114,271,521.55
GARKO	56,530,877.62	8,146,557.78	-	1,032,594.97	3,227,418.87	33,915,950.85	102,352,559.29
GARUN MALLAM	56,334,568.18	8,101,947.87	-	1,027,137.11	3,210,576.82	31,110,684.85	99,786,973.83
GAYA	60,684,759.51	8,758,617.95	-	1,110,075.25	3,469,397.87	36,264,522.68	110,487,076.46
GEZAWA	69,526,175.13	10,001,734.53	-	1,267,632.41	3,962,162.80	41,286,852.95	125,964,777.61
GWALE	63,589,350.72	9,024,082.08	-	1,524,038.53	4,763,800.36	46,084,385.17	147,086,416.84
GWARGO	57,469,743.53	8,267,348.48	-	1,047,814.14	3,275,271.87	35,226,163.44	105,286,331.25
KANO	66,375,925.47	9,968,340.88	-	1,009,638.71	3,156,942.39	33,387,182.42	100,834,889.86
KANO MUNICIPAL	90,683,295.51	11,606,785.57	-	1,471,954.83	4,509,240.88	46,295,709.88	144,655,049.69
KARAYE	53,697,867.94	7,724,742.75	-	975,943.61	3,060,307.82	32,629,773.01	98,091,735.16
KIBYA	54,192,148.57	7,795,947.96	-	988,955.56	3,088,477.40	32,344,951.66	99,409,481.13
KIRU	69,914,392.13	10,057,581.74	-	1,274,710.55	3,864,507.56	40,152,690.78	125,383,882.77
KUMBOTSO	71,437,006.18	10,275,618.41	-	1,302,471.54	4,071,283.22	42,085,036.41	128,542,615.74
KUNCHI	54,779,392.61	7,860,314.73	-	990,761.00	3,121,340.49	30,776,757.48	97,557,865.43
KURA	62,647,226.78	7,717,457.77	-	978,120.36	3,057,421.72	32,824,532.03	98,224,758.59
MADOKI	63,695,789.45	7,724,443.78	-	979,085.72	3,060,189.16	32,338,061.31	97,797,489.83
MAKODA	63,838,421.39	9,154,747.77	-	1,166,284.24	3,626,832.24	37,688,383.71	115,148,669.35
MILLIER	64,136,263.34	9,226,368.15	-	1,168,361.12	3,555,294.87	37,043,680.71	115,230,875.45
NASSARAWA	110,889,899.62	15,962,146.84	-	2,021,794.39	6,319,762.36	60,380,967.66	195,673,614.85
RAHO	65,542,302.25	7,990,075.12	-	1,015,672.17	3,165,424.41	30,875,630.36	100,386,154.30
RIMIN GADO	54,565,608.49	7,907,546.82	-	1,002,232.32	3,132,728.89	30,786,995.69	97,408,951.32
RODO	65,798,816.56	9,465,532.86	-	1,195,673.53	3,749,955.83	37,894,181.28	118,108,166.05
SHANDWA	54,290,365.73	7,809,976.96	-	989,846.38	3,094,075.40	30,580,991.75	98,765,255.77
SUMAILA	69,714,382.36	9,884,953.53	-	1,252,811.44	3,816,117.53	39,474,631.83	123,242,916.69
TAKA	60,362,243.46	8,660,573.88	-	1,100,186.85	3,438,979.99	36,360,829.94	109,931,812.31
TARALMI	60,747,101.05	9,026,526.28	-	1,144,033.29	3,576,834.79	37,595,455.93	113,989,151.35
TOFA	43,287,876.27	7,106,154.88	-	900,644.24	2,815,245.38	29,968,745.24	90,106,676.33
TSANYAWA	64,462,912.86	7,834,798.84	-	992,392.25	3,101,399.86	33,622,044.98	100,016,656.62
TUDUN WADA	67,154,705.75	9,660,585.21	-	1,224,394.71	3,627,329.83	38,138,887.16	120,056,052.69
UNGOGO	78,535,389.16	11,294,882.71	-	1,431,527.54	4,474,689.52	46,547,664.89	142,264,144.33
WARAWA	51,239,292.22	7,371,062.73	-	836,217.78	2,920,190.56	31,860,249.28	94,325,812.52
WUDIL	60,289,274.95	8,667,343.69	-	1,098,518.84	3,433,737.39	35,299,447.22	106,748,133.45
Kano Total	2,781,857,134.39	400,870,838.30	-	50,785,481.84	158,493,881.30	1,628,504,083.21	5,818,833,348.44

Federation Account Allocation Committee (FAAC) May 2017 Disbursement

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



KATSINA STATE



Beneficiaries		KATSINA
No. of LGCs		34
Gross Statutory Allocation	=N=	2,046,089,030.20
13% Share of Derivation (Net)	=N=	-
Gross Total	=N=	2,046,089,030.20
Deductions		
	External Debt	=N= 108,900,078.92
	Contractual Obligation (ISPO)	=N= -
	Other Deductions (see Note)	=N= 236,833,905.73
Net Statutory Allocation	=N=	1,700,355,045.55
Distribution of 15.474B From Excess PPT Savings Account	=N=	116,609,141.12
Distribution of 4.950B From Excess PPT Savings Account	=N=	37,305,212.89
Distribution of Exchange Gain	=N=	294,341,508.93
Gross VAT Allocation	=N=	1,095,712,952.22
Total Gross Amount	=N=	3,590,057,845.36
Total Net Amount	=N=	3,244,323,860.71

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 4.950B From Excess PPT Savings Account	Distribution of 15.474B From Excess PPT Savings Account	Value Added Tax	Total Allocation
	=N=	=N=	=N=	=N=	=N=	=N=	=N=
BAKORI	61,221,096.07	8,807,209.52	-	1,116,246.96	3,489,179.07	27,834,433.76	102,470,246.16
BATAGARAWA	63,086,811.19	3,075,295.51	-	1,150,277.94	3,535,295.29	29,981,951.34	106,888,880.36
BATSARI	68,632,480.60	3,873,172.34	-	1,251,338.35	3,911,468.41	31,469,061.47	115,137,513.77
BAURE	64,349,795.64	3,257,091.55	-	1,173,254.15	3,667,373.77	30,764,599.68	109,212,094.79
BINDAWA	69,181,090.49	8,657,391.11	-	1,997,248.63	3,429,794.68	28,016,448.68	101,381,973.59
CHARANCHI	56,292,472.63	8,087,991.38	-	1,028,348.61	3,206,177.65	27,117,471.78	95,742,462.95
DANMUSA	56,476,691.57	8,124,492.32	-	1,029,708.37	3,218,676.41	25,656,791.35	94,300,360.03
DANDUME	60,469,585.66	3,690,892.78	-	1,102,508.61	3,446,236.38	27,612,967.02	101,330,190.44
DALJA	56,717,596.34	8,159,147.84	-	1,034,100.66	3,232,405.07	26,391,241.37	95,534,492.07
DAURA	88,364,040.05	3,837,431.92	-	1,246,808.49	3,897,290.91	32,124,132.28	115,489,703.64
DUTSI	56,438,518.08	8,119,000.85	-	1,029,012.37	3,216,500.86	26,044,894.76	94,847,926.86
DUTSINMA	62,684,078.07	3,017,546.38	-	1,142,895.17	3,572,477.23	29,072,257.21	105,489,854.06
FASKARI	68,312,088.28	3,827,081.25	-	1,245,496.63	3,893,198.29	30,675,842.31	113,957,698.76
FUNTUA	68,152,360.53	3,804,103.51	-	1,242,584.46	3,884,687.21	32,480,844.95	115,563,980.59
INGAWA	59,514,418.32	8,561,486.25	-	1,085,093.53	3,391,806.18	29,077,257.28	101,630,053.43
JEBA	67,047,471.55	3,645,158.96	-	1,222,439.57	3,821,118.22	29,076,952.46	115,813,148.71
KAFUR	88,212,178.06	3,956,564.27	-	1,261,907.47	3,944,887.62	31,097,470.53	115,472,987.85
KAITA	66,256,083.20	3,531,169.40	-	1,207,992.39	3,775,969.03	29,910,441.42	110,740,645.44
KANKARA	72,656,255.78	10,452,014.38	-	1,334,701.44	4,140,769.76	33,718,619.58	122,284,360.86
KANKIA	57,857,010.66	8,323,174.14	-	1,054,889.58	3,297,388.09	27,960,228.33	98,493,496.77
KATSINA	79,688,496.40	11,463,210.58	-	1,452,861.71	4,541,374.87	38,144,632.39	135,287,775.86
KURFI	56,070,140.31	8,066,007.62	-	1,022,296.96	3,195,506.95	25,895,990.03	94,249,948.46
KUSADA	52,971,419.08	7,620,239.00	-	965,798.67	3,016,906.00	24,779,265.95	89,365,629.31
MAIADUA	64,438,937.31	3,269,906.62	-	1,174,879.61	3,672,454.63	30,993,444.58	109,549,622.67
MALLUMFASHI	64,124,480.68	3,224,670.15	-	1,109,146.28	3,654,533.36	29,880,136.13	108,052,966.54
MAJI	60,826,678.15	8,750,262.56	-	1,109,815.28	3,486,587.52	29,517,080.96	103,669,628.47
MASHI	52,104,176.66	3,934,037.56	-	1,132,311.20	3,539,391.74	29,283,418.91	104,953,338.48
MATAZU	52,311,253.66	7,525,270.46	-	953,762.24	2,991,282.95	25,758,406.99	89,529,996.19
MUSAWA	62,690,724.49	3,004,462.19	-	1,141,236.86	3,567,293.67	29,196,832.25	105,503,549.40
RIMI	56,463,396.95	8,122,566.87	-	1,029,464.34	3,217,913.01	28,101,084.18	96,334,335.98
SABUWA	58,500,935.65	8,415,691.31	-	1,066,615.32	3,334,048.58	27,022,160.47	98,339,448.30
SAFANA	62,770,303.01	3,029,064.81	-	1,144,456.32	3,577,367.10	29,932,514.02	106,454,494.47
SANDAMU	60,826,247.99	8,751,639.23	-	1,109,193.76	3,467,132.92	27,997,693.43	101,361,807.33
ZANGO	59,624,514.51	8,577,324.50	-	1,087,100.89	3,398,074.73	28,161,999.65	100,849,014.27
Katsina Total	2,117,266,135.51	304,580,739.13	-	38,662,945.40	120,685,612.26	989,965,791.26	3,571,621,223.95

Federation Account Allocation Committee (FAAC) May 2017 Disbursement

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



KEBBI STATE



Beneficiaries			KEBBI
No. of LGCs			21
Gross Statutory Allocation		=N=	1,757,600,684.98
13% Share of Derivation (Net)		=N=	-
Gross Total		=N=	1,757,600,684.98
Deductions	External Debt	=N=	57,307,383.75
	Contractual Obligation (ISPO)	=N=	-
	Other Deductions (see Note)	=N=	264,239,440.81
Net Statutory Allocation		=N=	1,436,053,860.42
Distribution of 15.474B From Excess PPT Savings Account		=N=	100,167,833.99
Distribution of 4.950B From Excess PPT Savings Account		=N=	32,045,363.99
Distribution of Exchange Gain		=N=	252,840,824.66
Gross VAT Allocation		=N=	862,552,999.39
Total Gross Amount		=N=	3,005,207,707.01
Total Net Amount		=N=	2,683,660,882.45

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 4.950B From Excess PPT Savings Account	Distribution of 15.474B From Excess PPT Savings Account	Value Added Tax	Total Allocation
	=N=	=N=	=N=	=N=	=N=	=N=	=N=
ALIERU	47,739,192.92	6,867,563.80	-	870,402.36	2,720,715.57	22,743,787.45	80,941,651.91
AREWA	70,003,950.70	11,221,310.63	-	1,422,263.02	4,445,541.50	29,942,493.04	125,035,498.97
ARGUNGU	65,702,084.55	9,451,617.41	-	1,197,909.87	3,744,442.95	30,640,918.16	110,736,972.95
AUGIE	54,248,135.46	7,803,901.89	-	989,076.34	3,091,668.25	25,872,736.84	92,005,518.77
BAGUDO	72,247,941.58	10,393,276.06	-	1,317,256.87	4,117,499.43	33,222,237.38	121,298,211.34
BIRNIN-KEBBI	88,390,986.07	12,715,544.55	-	1,611,584.10	5,037,511.47	35,088,301.97	142,843,928.17
BUNZA	60,218,332.75	8,662,748.62	-	1,097,927.65	3,431,917.16	26,127,252.86	99,538,179.05
DANDI KAMBA	63,973,232.79	9,202,912.28	-	1,166,388.67	3,645,913.56	27,518,249.34	105,506,696.65
DANKO/WASAGU	79,474,836.68	11,432,905.90	-	1,449,020.87	4,529,369.11	34,892,340.49	131,778,273.05
FAKAI	55,338,913.90	7,960,816.55	-	1,008,963.90	3,153,833.06	26,112,069.70	93,574,597.11
GWANDU	58,452,335.70	8,408,699.93	-	1,065,729.20	3,331,270.81	27,929,596.98	99,187,632.62
JEGA	64,485,631.68	9,276,623.77	-	1,175,730.96	3,675,115.00	30,510,916.20	109,124,018.41
KALGO	53,666,131.27	7,720,177.29	-	978,464.98	3,058,499.11	23,928,561.33	89,351,833.97
KOKO/BESSE	61,585,392.88	8,859,407.97	-	1,122,852.50	3,509,827.61	28,148,258.80	103,225,739.76
MAJYAMA	71,248,468.17	10,249,496.15	-	1,299,034.03	4,060,538.21	29,433,794.92	115,251,241.46
NGASKI	57,063,830.26	8,211,832.67	-	1,040,778.00	3,253,278.00	26,328,780.27	96,918,499.19
SAKABA	56,254,334.59	8,092,505.01	-	1,025,654.26	3,206,004.01	24,205,028.89	92,783,526.77
SHANGA	58,377,896.20	8,397,991.39	-	1,054,371.99	3,327,028.41	26,473,904.40	97,641,192.38
SURU	70,529,444.67	10,160,446.11	-	1,287,747.71	4,025,259.29	27,881,486.50	113,984,384.28
YALU	54,273,845.32	7,807,600.40	-	989,545.09	3,093,133.40	24,805,037.89	90,969,162.19
ZURU	64,827,278.80	9,325,771.65	-	1,181,960.02	3,694,586.89	28,815,463.93	107,945,061.09
Kebbi Total	1,336,222,197.02	192,223,139.82	-	24,362,602.41	76,152,953.48	590,620,927.34	2,219,581,820.07

Federation Account Allocation Committee (FAAC) May 2017 Disbursement

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



KOGI STATE



Beneficiaries			KOGI
No. of LGCs			21
Gross Statutory Allocation		=N=	1,839,677,314.39
13% Share of Derivation (Net)		=N=	-
Gross Total		=N=	1,839,677,314.39
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=	1,377,280,402.29
Distribution of 15.474B From Excess PPT Savings Account		=N=	104,845,482.48
Distribution of 4.950B From Excess PPT Savings Account		=N=	33,541,821.91
Distribution of Exchange Gain		=N=	264,648,013.20
Gross VAT Allocation		=N=	857,691,844.29
Total Gross Amount		=N=	3,100,404,476.27
Total Net Amount		=N=	2,638,007,564.17

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 4.950B From Excess PPT Savings Account	Distribution of 15.474B From Excess PPT Savings Account	Value Added Tax	Total Allocation
	-N-	-N-	-N-	-N-	-N-	-N-	-N-
ADAVI	69,244,840.04	9,961,262.88	(4,284,409.31)	1,262,502.98	3,946,348.96	30,831,236.87	110,961,782.43
AJAKUTA	61,226,064.76	8,808,004.30	(4,284,409.31)	1,116,337.54	3,489,463.04	25,960,858.91	96,318,319.23
ANKPA	77,272,784.95	11,116,126.28	(4,284,409.31)	1,408,872.07	4,403,871.46	34,004,406.26	124,721,653.71
BASSA	61,183,799.72	8,801,636.52	(4,284,409.31)	1,115,530.48	3,486,940.32	27,038,436.05	97,341,933.78
DEKINA	83,657,258.41	12,034,570.98	(4,284,409.31)	1,525,276.66	4,767,730.49	34,375,070.54	132,075,497.78
IBAJI	65,044,130.67	9,356,967.02	(4,284,409.31)	1,185,913.76	3,706,945.35	26,315,010.56	101,324,558.05
IDAHI	54,577,932.75	7,851,345.10	(4,284,409.31)	995,089.35	3,110,463.80	23,368,990.74	85,619,412.42
IGALAMELA	63,954,511.44	9,200,219.11	(4,284,409.31)	1,166,047.34	3,644,846.60	27,527,894.62	101,209,109.79
IJUMU	62,720,437.70	9,022,690.61	(4,284,409.31)	1,143,547.15	3,574,515.22	25,815,003.06	97,991,784.42
KABBA/BUNU	66,309,732.49	9,539,031.02	(4,284,409.31)	1,208,988.78	3,779,073.56	27,370,941.04	103,923,367.58
KOGI	58,371,703.09	8,397,100.47	(4,284,409.31)	1,064,259.07	3,326,675.46	25,569,328.64	92,444,657.42
KOTON KARFE	74,523,578.29	10,720,639.31	(4,284,409.31)	1,358,747.30	4,247,190.78	30,408,486.63	116,974,232.99
MOPA/MIRO	49,190,009.35	7,076,261.77	(4,284,409.31)	896,854.31	2,803,399.39	21,187,372.64	76,869,488.15
OFU	71,514,887.68	10,287,822.10	(4,284,409.31)	1,303,891.51	4,075,721.78	30,219,947.21	113,117,860.97
OGORI/MAGONGO	47,754,807.88	6,869,799.90	(4,284,409.31)	870,687.08	2,721,605.49	20,918,161.28	74,850,652.31
OKEHI	69,233,587.99	9,969,644.21	(4,284,409.31)	1,262,297.83	3,945,707.70	30,697,393.40	110,814,221.81
OKENE	86,507,818.63	12,456,148.69	(4,284,409.31)	1,578,707.94	4,934,746.74	38,030,491.26	139,303,563.94
OLAMABORO	65,406,404.09	9,409,082.10	(4,284,409.31)	1,192,518.89	3,727,591.76	28,267,661.82	103,718,849.36
OMALA	61,929,788.42	8,908,951.23	(4,284,409.31)	1,129,131.68	3,529,455.14	25,112,126.66	96,325,043.81
YAGBA EAST	66,403,705.80	9,562,649.61	(4,284,409.31)	1,210,702.15	3,784,429.21	27,589,054.07	104,256,031.54
YAGBA WEST	64,973,732.77	9,346,839.88	(4,284,409.31)	1,184,630.24	3,702,933.28	27,048,009.37	101,971,736.23
Kogi Total	1,381,083,516.91	198,676,895.07	(89,972,595.51)	25,180,534.11	78,709,655.51	588,455,881.62	2,182,133,887.71

Federation Account Allocation Committee (FAAC) May 2017 Disbursement

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



Beneficiaries			KWARA
No. of LGCs			16
Gross Statutory Allocation		=N=	1,481,669,166.51
13% Share of Derivation (Net)		=N=	-
Gross Total		=N=	1,481,669,166.51
Deductions	External Debt	=N=	32,601,216.78
	Contractual Obligation (ISPO)	=N=	-
	Other Deductions (see Note)	=N=	347,813,959.43
Net Statutory Allocation		=N=	1,101,253,990.30
Distribution of 15.474B From Excess PPT Savings Account		=N=	84,442,155.92
Distribution of 4.950B From Excess PPT Savings Account		=N=	27,014,456.79
Distribution of Exchange Gain		=N=	213,146,511.11
Gross VAT Allocation		=N=	802,787,619.90
Total Gross Amount		=N=	2,609,059,910.23
Total Net Amount		=N=	2,228,644,734.02

Federation Account Allocation Committee (FAAC) May 2017 Disbursement

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



Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 4,950B From Excess PPT Savings Account	Distribution of 15,474B From Excess PPT Savings Account	Value Added Tax	Total Allocation
	=N=	=N=	=N=	=N=	=N=	=N=	=N=
ASA	56,114,727.09	8,072,421	-	1,023,108.87	3,198,047.61	27,106,260.63	95,514,565.89
BARUTEN	92,277,415.65	13,274,629	-	1,682,443.23	5,259,003.90	32,168,775.63	144,662,267.89
EDU	70,724,846.76	10,174,170	-	1,289,487.13	4,030,696.37	31,681,573.20	117,900,773.70
EKITI	43,069,858.31	6,195,843	-	785,268.97	2,454,604.42	22,741,256.10	75,246,831.15
IFEODUN	74,730,698.86	10,750,434	-	1,362,523.62	4,258,994.83	31,960,418.85	123,063,070.93
ILORIN EAST	64,230,085.23	9,239,861	-	1,171,071.72	3,660,551.89	31,854,807.51	110,156,378.31
ILORIN SOUTH	64,922,306.91	9,339,441	-	1,183,692.62	3,700,002.46	32,121,945.66	111,267,389.63
ILORIN WEST	76,557,643.58	11,013,251	-	1,395,833.29	4,363,114.67	41,632,759.12	134,962,601.80
IREPODUN	55,346,157.11	7,961,858	-	1,009,095.96	3,154,245.86	28,458,415.07	95,929,772.52
KAJAMA	73,600,818.69	10,587,895	-	1,341,923.14	4,194,601.57	26,967,782.95	115,693,021.45
MORO	58,345,529.45	8,393,335	-	1,063,781.86	3,325,183.79	26,030,451.81	97,158,282.15
OFFA	51,824,414.57	7,455,235	-	944,885.97	2,953,537.40	24,864,702.60	88,042,776.44
OKE-ERO	43,362,360.06	6,237,921	-	790,602.00	2,471,274.46	22,910,100.10	75,772,258.00
OSIN	43,178,482.79	5,211,469	-	787,249.46	2,460,795.07	23,039,309.36	75,577,306.26
OYUN	49,302,644.33	7,092,464	-	898,907.92	2,809,818.60	25,143,914.11	85,247,749.91
PATEGI	59,673,260.31	8,584,336	-	1,087,989.65	3,400,852.81	26,245,394.06	98,991,833.68
Kwara Total	977,261,249.70	140,584,572	-	17,817,865.42	55,695,325.71	454,927,866.76	1,646,286,879.72



Federation Account Allocation Committee (FAAC) May 2017 Disbursement

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



Beneficiaries			LAGOS
No. of LGCs			20
Gross Statutory Allocation		=N=	2,229,830,171.14
13% Share of Derivation (Net)		=N=	109,332,655.40
Gross Total		=N=	2,339,162,826.54
Deductions	External Debt	=N=	801,444,336.61
	Contractual Obligation (ISPO)	=N=	2,000,000,000.00
	Other Deductions (see Note)	=N=	-
Net Statutory Allocation		=N=	(462,281,510.07)
Distribution of 15.474B From Excess PPT Savings Account		=N=	127,080,775.69
Distribution of 4.950B From Excess PPT Savings Account		=N=	40,655,263.78
Distribution of Exchange Gain		=N=	320,773,713.92
Gross VAT Allocation		=N=	7,042,938,361.46
Total Gross Amount		=N=	9,870,610,941.39
Total Net Amount		=N=	7,069,166,604.78

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 4.950B From Excess PPT Savings Account	Distribution of 15.474B From Excess PPT Savings Account	Value Added Tax	Total Allocation
	=N=	=N=	=N=	=N=	=N=	=N=	=N=
AGEGE	83,740,224.56	12,046,506.14	-	1,526,789.33	4,772,458.83	202,528,033.34	304,614,012.20
AJEROM/IFELODUN	107,636,990.82	15,484,191.46	-	1,962,485.89	6,134,365.06	216,196,897.01	347,414,930.24
ALIMOSHO	173,585,173.61	24,971,211.50	-	3,164,802.74	9,892,833.45	252,393,110.94	464,007,212.24
AMOWO-ODDFIN	67,844,637.81	9,759,835.85	-	1,236,973.87	3,866,549.71	193,883,208.48	276,591,205.72
APAPA	57,048,112.30	8,205,543.59	-	1,039,980.91	3,250,786.45	187,736,530.87	257,272,954.13
BADAGRY	63,768,741.15	9,173,495.00	-	1,162,660.29	3,634,259.32	189,183,564.79	266,922,720.55
EPE	58,549,446.83	8,422,669.92	-	1,067,499.77	3,336,805.29	185,544,241.88	256,920,663.69
ETI-OSA	70,633,678.93	10,161,055.21	-	1,287,824.91	4,025,500.60	192,030,680.68	278,138,740.24
IBEJU-LEKKI	47,164,690.63	6,784,908.18	-	859,927.79	2,687,973.98	181,646,134.60	239,143,635.18
IFAKOMJAYE	88,420,546.18	11,568,951.58	-	1,466,263.47	4,583,266.26	200,573,064.98	298,612,092.47
IKEJA	69,519,583.78	10,000,786.32	-	1,267,512.23	3,962,006.95	193,580,155.16	278,330,044.44
IKORODU	95,585,979.58	13,750,585.16	-	1,742,766.45	5,447,563.04	207,142,736.74	323,669,630.97
KOSOFE	103,417,853.66	14,877,244.66	-	1,885,560.69	5,893,911.22	215,055,904.27	341,130,474.50
LAGOS ISLAND	55,671,429.66	8,008,660.83	-	1,015,026.47	3,172,783.54	187,253,291.92	256,121,182.42
LAGOS MAINLAND	67,176,529.84	9,663,723.43	-	1,224,792.46	3,828,472.90	193,856,012.95	275,749,522.58
MUSHIN	100,568,298.66	14,467,320.01	-	1,833,606.33	5,731,511.56	213,081,240.49	335,681,977.06
OJO	97,583,331.39	14,037,915.55	-	1,779,183.07	5,561,394.59	210,950,842.67	329,912,667.26
OSHO/DISOLO	99,540,742.07	14,333,885.74	-	1,816,694.70	5,678,648.96	212,380,010.46	333,849,981.93
SOMOLU	77,062,797.12	11,085,920.33	-	1,405,043.48	4,391,903.99	199,036,151.67	292,981,816.59
SURULERE	88,150,034.19	12,680,882.26	-	1,607,190.96	5,023,779.33	205,213,195.59	312,675,082.32
Lagos Total	1,664,760,813.66	239,485,282.74	-	30,352,665.82	94,876,775.05	4,039,265,009.48	6,968,740,546.74

Federation Account Allocation Committee (FAAC) May 2017 Disbursement

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



Beneficiaries			NASSARAWA
No. of LGCs			13
Gross Statutory Allocation		=N=	1,535,012,440.25
13% Share of Derivation (Net)		=N=	-
Gross Total		=N=	1,535,012,440.25
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=	1,283,320,744.16
Distribution of 15.474B From Excess PPT Savings Account		=N=	87,482,254.98
Distribution of 4.950B From Excess PPT Savings Account		=N=	27,987,035.28
Distribution of Exchange Gain		=N=	220,820,243.51
Gross VAT Allocation		=N=	742,118,669.48
Total Gross Amount		=N=	2,613,420,643.49
Total Net Amount		=N=	2,361,728,947.40

Federation Account Allocation Committee (FAAC) May 2017 Disbursement

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



Local Government Councils	Gross Statutory Allocation	Exchange Gain (Difference)	Deduction	Distribution of 4,950B From Excess PPT Savings Account	Distribution of 15,474B From Excess PPT Savings Account	Value Added Tax	Total Allocation
	-N-	-N-	-N-	-N-	-N-	-N-	-N-
AKWANGA	57,676,681.20	8,297,117.63	(3,018,317.48)	1,051,587.12	3,287,065.30	25,872,926.16	93,167,059.94
AWE	65,012,033.82	9,352,349.70	(3,018,317.48)	1,185,328.56	3,705,116.11	25,820,730.26	102,057,240.97
DOMA	66,566,551.54	9,575,975.89	(3,018,317.48)	1,213,671.22	3,793,709.99	27,469,108.65	105,600,699.82
KARU	78,539,499.47	11,298,346.59	(3,018,317.48)	1,431,966.65	4,476,060.81	31,485,632.34	124,213,148.37
KEANA	56,080,553.95	8,067,505.68	(3,018,317.48)	1,022,485.81	3,196,100.04	23,788,931.47	89,137,259.48
KEFFI	52,734,469.04	7,586,152.39	(3,018,317.48)	961,478.49	3,005,402.53	24,606,687.65	85,875,872.62
KOKONA	60,253,867.35	8,667,860.48	(3,018,317.48)	1,098,575.53	3,433,942.32	25,648,471.57	96,084,399.78
LAFIA	94,282,772.59	13,563,111.45	(3,018,317.48)	1,719,005.80	5,373,291.67	39,122,027.43	151,041,891.45
NASARAWA	87,376,045.53	12,569,539.60	(3,018,317.48)	1,593,079.25	4,979,668.76	30,531,837.54	134,031,853.20
NASARAWA EGGON	66,041,344.53	9,615,506.42	(3,018,317.48)	1,218,681.37	3,809,370.79	28,049,727.12	105,516,312.75
OBI	63,980,083.58	9,203,897.81	(3,018,317.48)	1,166,513.58	3,646,303.99	28,034,178.11	103,012,659.59
TOTO	67,974,246.58	9,778,480.80	(3,018,317.48)	1,239,336.95	3,873,936.27	26,217,260.60	105,064,943.72
WAMBA	54,567,360.82	7,849,824.27	(3,018,317.48)	994,896.60	3,109,861.29	23,401,181.75	86,904,807.25
Nassarawa Total	871,885,469.98	125,425,668.71	(39,238,127.24)	15,896,606.94	49,689,829.87	360,048,700.67	1,383,708,148.93

Federation Account Allocation Committee (FAAC) May 2017 Disbursement

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



Beneficiaries			NIGER
No. of LGCs			25
Gross Statutory Allocation		=N=	1,971,655,134.58
13% Share of Derivation (Net)		=N=	-
Gross Total		=N=	1,971,655,134.58
Deductions	External Debt	=N=	37,896,198.90
	Contractual Obligation (ISPO)	=N=	275,631,992.08
	Other Deductions (see Note)	=N=	182,502,860.55
Net Statutory Allocation		=N=	1,475,624,083.05
Distribution of 15.474B From Excess PPT Savings Account		=N=	112,367,061.47
Distribution of 4.950B From Excess PPT Savings Account		=N=	35,948,100.72
Distribution of Exchange Gain		=N=	283,633,770.98
Gross VAT Allocation		=N=	926,205,854.78
Total Gross Amount		=N=	3,329,809,922.53
Total Net Amount		=N=	2,833,778,871.00

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 4.950B From Excess PPT Savings Account	Distribution of 15.474B From Excess PPT Savings Account	Value Added Tax	Total Allocation
	-N-	-N-	-N-	-N-	-N-	-N-	-N-
AGAIE	60,000,968.54	8,631,465.16	-	1,093,962.75	3,419,523.61	26,793,179.59	99,938,999.65
AGWARA	51,514,836.71	7,410,701.37	-	939,241.61	2,935,894.17	22,189,817.83	84,990,491.68
BIDA	58,995,182.74	8,486,791.56	-	1,075,626.53	3,362,208.33	30,163,596.03	102,083,405.30
BORGU	96,035,491.30	13,815,249.97	-	1,750,962.15	5,473,181.27	29,174,800.70	146,249,685.39
BOSSO	57,645,851.27	8,292,682.58	-	1,051,025.02	3,265,308.27	27,674,412.33	97,949,279.48
EDATI	60,713,298.94	8,733,952.32	-	1,106,952.10	3,460,125.90	28,464,790.95	102,479,119.30
GBAKO	57,506,888.77	8,272,692.03	-	1,048,491.35	3,277,388.62	26,461,406.32	96,566,867.13
GURARA	51,386,048.61	7,392,174.47	-	936,893.48	2,928,554.38	24,236,250.98	86,879,921.92
KATCHA	55,448,504.58	7,976,581.79	-	1,010,962.00	3,160,079.77	26,138,840.51	93,734,967.65
KONTAGORA	61,064,379.43	8,784,457.23	-	1,113,353.15	3,480,134.41	27,953,989.70	102,396,313.93
LAPAI	59,647,362.56	8,580,611.32	-	1,087,517.47	3,399,376.87	25,404,134.36	98,119,082.58
LAVUN	69,406,913.34	9,984,578.04	-	1,265,457.97	3,955,585.72	31,488,981.77	116,101,516.85
MAGAMA	71,098,433.64	10,227,912.83	-	1,296,298.53	4,051,987.55	29,765,541.27	116,440,173.82
MARIGA	78,724,835.90	11,325,813.98	-	1,435,346.51	4,486,625.61	30,849,520.96	126,821,342.56
MASHEGU	92,890,411.15	13,362,812.36	-	1,683,619.64	5,293,939.27	31,800,266.93	145,041,049.35
MINNA	58,830,488.98	8,463,099.43	-	1,072,623.96	3,352,822.23	30,971,413.03	102,690,447.53
MOKWA	79,850,674.87	11,486,972.36	-	1,455,873.32	4,550,788.59	33,624,379.67	130,968,688.81
MUYA	53,937,415.22	7,759,203.02	-	883,411.15	3,073,969.92	25,009,250.38	90,763,239.69
PAIKORO	62,075,752.52	8,929,949.00	-	1,131,792.96	3,537,773.82	28,328,507.71	104,003,775.92
RAFI	71,597,428.57	10,299,696.08	-	1,306,396.43	4,080,425.89	29,782,370.79	117,065,317.77
RJAU	67,353,884.94	9,589,238.27	-	1,228,026.24	3,838,581.10	29,424,072.73	111,533,803.27
SHIRORO	79,622,511.84	11,454,164.20	-	1,451,715.17	4,537,791.00	33,043,090.46	130,109,372.66
SULEJA	58,230,015.41	8,376,717.90	-	1,061,875.76	3,318,600.50	31,895,146.40	102,082,155.98
TAFA	47,389,989.85	6,817,318.76	-	864,035.55	2,700,814.06	23,783,195.40	81,555,353.61
WUSHISHI	52,825,180.78	7,599,201.79	-	963,132.39	3,010,572.30	23,675,815.74	88,073,902.99
Niger Total	1,613,792,750.19	232,153,237.80		29,423,393.22	91,972,042.16	708,096,771.44	2,675,438,194.81

Federation Account Allocation Committee (FAAC) May 2017 Disbursement

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



OGUN STATE



Beneficiaries			OGUN
No. of LGCs			20
Gross Statutory Allocation		=N=	1,546,412,980.35
13% Share of Derivation (Net)		=N=	-
Gross Total		=N=	1,546,412,980.35
Deductions	External Debt	=N=	80,055,430.28
	Contractual Obligation (ISPO)	=N=	-
	Other Deductions (see Note)	=N=	1,133,331,119.97
Net Statutory Allocation		=N=	333,026,430.10
Distribution of 15.474B From Excess PPT Savings Account		=N=	88,131,965.85
Distribution of 4.950B From Excess PPT Savings Account		=N=	28,194,895.04
Distribution of Exchange Gain		=N=	222,460,275.85
Gross VAT Allocation		=N=	959,753,210.13
Total Gross Amount		=N=	2,844,953,347.22
Total Net Amount		=N=	1,631,566,796.97

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 4.950B From Excess PPT Savings Account	Distribution of 15.474B From Excess PPT Savings Account	Value Added Tax	Total Allocation
	=N=	=N=	=N=	=N=	=N=	=N=	=N=
ABEOKUTA NORTH	59,307,609.61	8,531,735.93	(5,788,847.52)	1,081,322.94	3,380,013.93	32,500,713.85	39,012,548.74
ABEOKUTA SOUTH	61,226,632.21	8,807,711.90	(5,788,847.52)	1,116,300.48	3,489,347.20	35,486,453.75	104,335,998.03
ADO-ODO/OTA	94,106,438.37	13,537,744.77	(5,788,847.52)	1,715,790.79	5,363,242.16	52,332,474.88	161,266,843.45
EGBADO NORTH	61,875,773.23	8,501,180.83	(5,788,847.52)	1,128,146.85	3,526,376.74	31,311,488.68	100,954,118.82
EGBADO SOUTH	55,451,747.80	7,977,048.35	(5,788,847.52)	1,011,021.14	3,160,263.60	30,520,257.30	92,331,490.66
EWEKORO	42,180,746.66	6,067,939.58	(5,788,847.52)	769,058.29	2,403,932.85	23,587,592.20	69,220,422.15
REMO NORTH	41,091,501.10	5,911,245.44	(5,788,847.52)	749,198.68	2,341,855.40	23,877,536.66	68,182,488.76
IFO	92,269,224.32	13,273,451.11	(5,788,847.52)	1,682,293.88	5,258,537.06	52,227,107.44	158,921,766.30
LIEBU EAST	54,911,661.96	7,899,353.94	(5,788,847.52)	1,001,174.05	3,129,483.44	26,943,740.21	88,095,566.07
LIEBU NORTH	68,606,752.29	9,869,470.34	(5,788,847.52)	1,250,869.08	3,909,903.55	37,562,192.24	115,410,419.99
LIEBU ODE	52,930,139.42	7,614,300.68	(5,788,847.52)	965,046.04	3,016,564.02	29,616,707.15	88,353,899.80
IKENNE	47,820,065.64	6,879,187.60	(5,788,847.52)	871,876.88	2,725,324.61	27,464,418.75	79,972,025.96
LIEBU NORTH EAST	43,122,125.78	6,203,362.31	(5,788,847.52)	786,221.94	2,457,583.21	24,348,457.36	71,128,903.08
IMEKO-AFON	49,574,359.85	7,131,552.77	(5,788,847.52)	903,861.96	2,825,304.00	25,237,678.02	79,883,909.07
IPOKIA	51,925,083.70	7,469,717.72	(5,788,847.52)	946,721.42	2,959,274.66	29,396,825.80	86,908,775.70
OBAFEMI/OWODE	62,969,320.17	9,057,055.21	(5,788,847.52)	1,147,902.56	3,588,129.42	34,178,909.76	105,142,469.61
ODEDAH	52,853,091.93	7,603,218.97	(5,788,847.52)	963,641.28	3,012,162.99	26,898,190.74	85,541,456.40
ODOGBOLU	49,121,450.79	7,066,399.23	(5,788,847.52)	895,604.32	2,799,492.15	27,975,889.84	82,969,988.02
OGUN WATERSIDE	46,667,626.83	6,711,964.18	(5,788,847.52)	850,682.78	2,659,075.78	24,671,693.92	75,762,195.97
SHAGAMU	63,283,161.44	9,103,641.61	(5,788,847.52)	1,153,806.90	3,606,585.54	35,676,564.19	107,034,902.23
Ogun Total	1,151,273,913.18	165,617,280.47	(115,776,950.40)	20,990,542.34	65,612,522.34	631,813,881.83	1,919,531,189.68

Federation Account Allocation Committee (FAAC) May 2017 Disbursement

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



ONDO STATE



Beneficiaries			ONDO
No. of LGCs			18
Gross Statutory Allocation		=N=	1,549,476,597.65
13% Share of Derivation (Net)		=N=	1,246,338,939.01
Gross Total		=N=	2,795,815,536.66
Deductions	External Debt	=N=	52,689,991.26
	Contractual Obligation (ISPO)	=N=	725,882,360.59
	Other Deductions (see Note)	=N=	299,032,677.73
Net Statutory Allocation		=N=	1,718,210,507.08
Distribution of 15.474B From Excess PPT Savings Account		=N=	176,297,251.35
Distribution of 4.950B From Excess PPT Savings Account		=N=	63,385,085.31
Distribution of Exchange Gain		=N=	476,046,922.13
Gross VAT Allocation		=N=	878,296,635.03
Total Gross Amount		=N=	4,389,841,430.48
Total Net Amount		=N=	3,312,236,400.90

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 4.950B From Excess PPT Savings Account	Distribution of 15.474B From Excess PPT Savings Account	Value Added Tax	Total Allocation
	=N=	=N=	=N=	=N=	=N=	=N=	=N=
AKOKO NORTH EAST	60,999,880.07	8,775,178.64	(2,620,951.49)	1,112,177.17	3,476,458.51	29,410,828.53	101,153,571.43
AKOKO NORTH WEST	64,528,090.16	9,282,731.66	(2,620,951.49)	1,176,505.08	3,677,536.56	31,751,290.49	107,796,201.46
AKOKO SOUTH WEST	66,694,907.17	9,450,584.91	(2,620,951.49)	1,197,779.01	3,744,833.90	32,708,256.07	110,174,609.57
AKOKO SOUTH EAST	48,727,039.82	7,009,660.97	(2,620,951.49)	888,413.24	2,777,014.19	23,741,048.32	80,522,225.06
AKURE NORTH	51,060,040.68	7,345,276.38	(2,620,951.49)	930,949.56	2,909,974.79	26,738,715.26	86,364,005.18
AKURE SOUTH	78,467,275.11	11,267,962.46	(2,620,951.49)	1,430,650.55	4,471,946.93	40,252,576.60	133,289,460.17
IDANRE	55,263,055.75	7,949,903.93	(2,620,951.49)	1,007,580.82	3,149,509.81	26,582,432.43	91,331,531.24
IFEDORE	56,677,781.77	8,009,564.62	(2,620,951.49)	1,015,142.29	3,173,145.56	29,466,804.98	94,721,487.72
OKITIPUPA	66,938,289.18	9,629,452.46	(2,620,951.49)	1,220,448.91	3,814,895.78	32,956,979.31	111,939,114.16
ILAJE	72,636,258.17	10,449,137.61	(2,620,951.49)	1,324,336.84	4,139,630.07	36,436,890.05	122,364,101.25
ESE-EDO	55,577,580.42	7,995,150.08	(2,620,951.49)	1,013,315.37	3,167,434.96	28,166,017.15	93,297,546.50
ILE-OLUJI-OKEGBO	57,526,438.75	8,275,504.41	(2,620,951.49)	1,048,847.83	3,278,502.80	29,256,089.14	96,764,351.44
IRELE	53,480,262.47	7,690,561.89	(2,620,951.49)	974,711.48	3,046,766.39	27,566,715.49	90,118,066.24
ODIGBO	66,859,353.39	9,618,097.10	(2,620,951.49)	1,219,009.72	3,810,397.13	32,761,000.76	111,646,906.61
ONDO EAST	44,372,445.89	6,383,227.96	(2,620,951.49)	809,018.34	2,520,840.50	23,273,480.33	74,746,061.51
ONDO WEST	73,335,575.40	10,549,738.36	(2,620,951.49)	1,337,087.10	4,179,485.02	36,012,330.94	122,793,264.44
OSE	59,000,578.39	8,500,227.06	(2,620,951.49)	1,077,329.46	3,367,531.07	27,560,566.71	96,963,271.19
OWO	69,326,557.60	9,973,018.41	(2,620,951.49)	1,263,992.89	3,951,006.15	32,061,804.90	113,955,526.46
Ondo Total	1,099,539,410.19	158,174,978.87	(47,177,126.82)	20,047,295.68	62,664,109.11	546,691,636.39	1,839,940,303.63

Federation Account Allocation Committee (FAAC) May 2017 Disbursement

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



OSUN STATE



Beneficiaries			OSUN
No. of LGCs			30
Gross Statutory Allocation		=N=	1,518,064,156.64
13% Share of Derivation (Net)		=N=	-
Gross Total		=N=	1,518,064,156.64
Deductions	External Debt	=N=	100,877,001.46
	Contractual Obligation (ISPO)	=N=	945,881,467.00
	Other Deductions (see Note)	=N=	1,375,047,323.53
Net Statutory Allocation		=N=	(903,741,635.35)
Distribution of 15.474B From Excess PPT Savings Account		=N=	86,516,351.37
Distribution of 4.950B From Excess PPT Savings Account		=N=	27,678,026.57
Distribution of Exchange Gain		=N=	218,382,136.81
Gross VAT Allocation		=N=	879,410,448.42
Total Gross Amount		=N=	2,730,051,119.81
Total Net Amount		=N=	308,245,327.82

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 4.950B From Excess PPT Savings Account	Distribution of 15.474B From Excess PPT Savings Account	Value Added Tax	Total Allocation
	=N=	=N=	=N=	=N=	=N=	=N=	=N=
ATAKUMOSA EAST	43,325,855.65	6,232,670.01	(2,734,288.18)	789,936.43	2,469,194.03	23,275,291.79	73,358,659.72
ATAKUMOSA WEST	43,447,390.67	6,250,153.51	(2,734,288.18)	792,152.31	2,476,120.46	22,814,675.12	73,046,203.89
AYEDADE	54,128,150.74	7,786,641.41	(2,734,288.18)	986,888.72	3,064,830.17	27,799,445.05	91,051,667.91
AIYEDIRE	47,846,088.85	6,883,218.89	(2,734,288.18)	872,387.82	2,726,921.68	23,253,889.03	78,850,218.09
BOLUWADURO	45,279,305.07	6,513,684.78	(2,734,288.18)	825,552.60	2,580,523.52	22,944,677.07	75,409,454.87
BORIPE	51,570,904.49	7,418,767.03	(2,734,288.18)	940,263.86	2,939,089.55	27,126,630.07	87,261,366.82
EDE NORTH	43,224,080.19	6,218,029.03	(2,734,288.18)	788,080.82	2,463,393.72	23,740,786.58	73,700,082.15
EDE SOUTH	44,890,426.31	6,457,742.37	(2,734,288.18)	818,462.39	2,558,360.84	23,265,413.59	75,256,117.32
EGBEDORE	44,151,961.68	6,351,510.04	(2,734,288.18)	804,998.37	2,516,274.83	23,167,851.15	74,258,307.90
EJIGBO	50,121,201.25	7,210,219.00	(2,734,288.18)	913,832.22	2,856,469.17	26,717,060.76	85,084,484.23
IFE CENTRAL	53,069,862.44	7,634,400.63	(2,734,288.18)	967,693.53	3,024,517.01	28,827,631.21	90,789,716.55
IFE EAST	61,336,531.18	8,823,607.81	(2,734,288.18)	1,118,315.15	3,495,644.67	30,097,965.15	102,137,765.78
IFE NORTH	57,174,494.32	8,224,875.21	(2,734,288.18)	1,042,431.02	3,258,445.05	28,000,789.53	94,966,746.96
IFE SOUTH	49,838,451.31	7,168,543.82	(2,734,288.18)	908,677.00	2,840,354.90	26,881,504.44	84,904,243.29
IFEDAYO	39,164,114.39	5,633,979.93	(2,734,288.18)	714,057.70	2,232,011.25	20,888,731.56	65,898,606.67
IFELODUN	50,466,567.96	7,259,916.35	(2,734,288.18)	920,130.93	2,876,157.74	24,528,420.35	83,317,005.15
ILA	44,493,267.87	6,400,608.87	(2,734,288.18)	811,221.22	2,535,726.29	22,412,595.92	73,919,131.99
ILESHA EAST	46,384,713.44	6,672,704.04	(2,734,288.18)	845,706.90	2,543,522.11	25,128,307.40	78,940,665.72
ILESHA WEST	49,153,620.64	7,071,027.04	(2,734,288.18)	896,190.86	2,801,325.55	24,943,487.56	82,131,363.47
IREPODUN	48,644,771.35	6,997,826.19	(2,734,288.18)	886,913.29	2,772,325.60	25,915,575.31	82,483,123.57
IREWOLE	52,631,809.28	7,571,384.20	(2,734,288.18)	959,606.75	2,999,551.82	27,385,231.52	88,813,295.39
ISOKAN	47,772,096.15	6,872,286.91	(2,734,288.18)	871,002.28	2,722,590.77	24,920,438.43	80,424,126.38
IWO	58,742,496.12	8,450,441.15	(2,734,288.18)	1,071,019.54	3,347,807.41	30,298,567.92	99,176,043.96
OBOKUN	48,713,008.25	7,007,642.45	(2,734,288.18)	888,157.41	2,776,214.51	25,733,499.41	82,384,233.87
ODO-OTIN	64,176,782.21	9,232,481.73	(2,734,288.18)	1,170,136.34	3,657,628.07	26,806,625.27	102,311,365.45
OLA-OLUWA	43,928,880.00	6,319,418.48	(2,734,288.18)	800,931.04	2,503,561.13	23,299,438.49	74,117,940.96
OLORUNDA	53,134,074.92	7,643,637.96	(2,734,288.18)	968,764.29	3,028,176.56	26,663,391.42	88,703,756.96
ORIADE	53,304,441.62	7,668,146.18	(2,734,288.18)	971,870.49	3,037,885.97	27,691,211.72	89,939,267.79
OROLU	46,973,238.17	6,757,366.66	(2,734,288.18)	856,437.15	2,677,062.06	24,914,340.78	79,444,157.44
OSOGBO	52,261,244.45	7,518,076.35	(2,734,288.18)	952,850.45	2,978,432.87	28,183,719.11	89,160,035.06
Osun Total	1,489,353,931.00	214,252,008.06	(82,028,645.40)	27,154,568.86	84,880,126.15	767,627,172.74	2,581,239,155.40

Federation Account Allocation Committee (FAAC) May 2017 Disbursement

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



OYO STATE



Beneficiaries		OYO
No. of LGCs		33
Gross Statutory Allocation	=N=	1,866,920,643.29
13% Share of Derivation (Net)	=N=	-
Gross Total	=N=	1,866,920,643.29
Deductions	External Debt	=N= 118,990,322.17
	Contractual Obligation (ISPO)	=N= 99,912,935.00
	Other Deductions (see Note)	=N= 432,682,571.28
Net Statutory Allocation	=N=	1,215,334,814.84
Distribution of 15.474B From Excess PPT Savings Account	=N=	106,398,113.44
Distribution of 4.950B From Excess PPT Savings Account	=N=	34,038,534.50
Distribution of Exchange Gain	=N=	268,567,120.54
Gross VAT Allocation	=N=	1,503,647,171.10
Total Gross Amount	=N=	3,779,571,582.88
Total Net Amount	=N=	3,127,985,754.43

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 4.950B From Excess PPT Savings Account	Distribution of 15.474B From Excess PPT Savings Account	Value Added Tax	Total Allocation
	-N-	-N-	-N-	-N-	-N-	-N-	-N-
AFIJO	51,434,999.63	7,399,216.35	(2,536,017.62)	437,785.98	2,931,344.16	34,000,900.52	94,168,229.01
AKONYELE	59,731,378.63	8,592,697.51	(2,536,017.62)	1,089,049.29	3,404,165.05	38,707,434.56	108,989,707.42
ATIBA	59,498,979.92	8,559,265.64	(2,536,017.62)	1,084,812.09	3,390,920.36	36,167,236.47	106,165,295.86
ATISBO	63,746,156.61	9,170,246.09	(2,536,017.62)	1,162,248.52	3,632,972.20	32,676,208.39	107,750,814.19
EGBEDA	64,676,070.61	9,304,134.57	(2,536,017.62)	1,179,217.71	3,686,014.74	42,988,840.28	115,299,060.30
IBADAN NORTH	66,474,657.92	9,562,756.47	(2,536,017.62)	1,211,995.78	3,788,472.86	44,526,790.19	123,029,655.60
IBADAN NORTH EAST	72,067,858.35	10,387,370.07	(2,536,017.62)	1,313,973.52	4,107,236.26	46,966,060.08	131,286,500.66
IBADAN NORTH WEST	53,039,298.95	7,630,003.90	(2,536,017.62)	967,036.29	3,022,775.16	36,138,783.45	97,267,680.13
IBADAN SOUTH EAST	62,946,454.41	9,055,204.39	(2,536,017.62)	1,147,667.99	3,587,395.19	42,042,057.78	116,242,763.34
IBADAN SOUTH WEST	65,992,045.25	9,460,382.89	(2,536,017.62)	1,201,556.65	3,765,838.96	43,060,548.62	120,854,353.65
IBARAPA CENTRAL	47,862,717.62	6,856,552.19	(2,536,017.62)	869,008.04	2,716,357.15	32,098,798.80	87,667,416.19
IBARAPA NORTH	49,706,513.73	7,150,563.85	(2,536,017.62)	906,271.45	2,832,835.61	31,983,736.10	90,843,593.12
IDO	48,727,453.66	7,008,720.51	(2,536,017.62)	888,420.79	2,777,037.77	32,115,994.18	88,982,509.30
SAKI WEST	72,373,130.80	10,411,205.24	(2,536,017.62)	1,319,539.38	4,124,634.12	42,774,093.11	128,463,665.03
IFELOJU	49,351,713.90	7,099,523.88	(2,536,017.62)	899,802.58	2,812,615.13	33,028,507.88	90,656,145.76
IREPO	51,787,618.67	7,449,942.60	(2,536,017.62)	944,215.09	2,951,440.35	33,282,353.30	93,889,562.39
ISEYIN	67,661,397.25	9,733,475.65	(2,536,017.62)	1,233,032.94	3,856,106.68	41,488,951.87	121,434,546.70
IBESIJAWU	58,505,131.23	8,416,294.67	(2,536,017.62)	1,066,091.79	3,334,279.69	33,664,249.12	102,450,629.09
INAJOWA	53,708,585.87	7,726,281.74	(2,536,017.62)	979,238.86	3,060,917.51	32,088,859.78	95,037,545.95
OLORUNSOGO	48,496,772.48	6,978,391.86	(2,536,017.62)	884,196.67	2,763,833.97	30,804,876.94	87,389,054.31
KAJOLA	59,891,993.39	8,515,002.86	(2,536,017.62)	1,091,977.69	3,413,318.68	38,075,595.81	100,962,670.81
LAGELU	55,475,835.03	7,889,513.43	(2,536,017.62)	1,011,460.31	3,161,636.36	34,841,400.94	99,934,828.44
OGBOMOSH NORTH	57,431,425.51	8,261,836.21	(2,536,017.62)	1,047,115.51	3,273,087.88	37,936,752.27	106,414,199.76
OGBOMOSH SOUTH	49,165,488.59	7,072,734.32	(2,536,017.62)	896,407.24	2,802,001.92	31,966,845.60	89,367,460.05
DGO-DIUNWA	44,991,264.24	6,472,248.48	(2,536,017.62)	820,300.91	2,564,107.72	29,794,191.05	82,106,094.78
OLUYOLE	69,638,483.36	8,579,334.00	(2,536,017.62)	1,087,355.56	3,398,870.83	38,180,963.25	100,348,988.40
ONARA	64,977,794.51	9,347,424.10	(2,536,017.62)	1,184,704.29	3,703,164.77	41,981,873.95	110,656,944.09
ORELOPE	49,766,813.85	7,159,238.25	(2,536,017.62)	907,370.86	2,836,272.15	32,187,946.48	90,321,623.16
ORI RE	59,850,380.15	8,608,813.68	(2,536,017.62)	1,091,218.61	3,410,945.95	35,004,265.23	106,430,590.05
OYO EAST	60,533,673.91	7,269,555.53	(2,536,017.62)	921,362.61	2,879,970.49	33,374,195.95	92,439,736.87
OYO WEST	50,754,275.97	7,301,296.39	(2,536,017.62)	925,374.72	2,892,548.88	34,126,695.09	93,464,107.43
SAKI EAST	50,507,816.63	7,266,835.82	(2,536,017.62)	920,881.17	2,878,502.86	32,540,512.75	91,577,531.60
IFEDAPO	58,219,838.22	8,375,253.86	(2,536,017.62)	1,061,490.20	3,318,020.49	34,482,432.13	102,921,017.20
Oyo Total	1,878,793,778.11	270,262,191.29	(83,688,581.46)	34,253,369.90	107,069,648.85	1,192,999,074.80	3,399,599,481.50

Federation Account Allocation Committee (FAAC) May 2017 Disbursement

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



PLATEAU STATE



Beneficiaries			PLATEAU
No. of LGCs			17
Gross Statutory Allocation		=N=	1,738,164,641.20
13% Share of Derivation (Net)		=N=	-
Gross Total		=N=	1,738,164,641.20
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=	588,388,023.90
Distribution of 15.474B From Excess PPT Savings Account		=N=	99,060,149.85
Distribution of 4.950B From Excess PPT Savings Account		=N=	31,690,997.32
Distribution of Exchange Gain		=N=	250,044,839.55
Gross VAT Allocation		=N=	851,239,285.72
Total Gross Amount		=N=	2,970,199,913.64
Total Net Amount		=N=	1,820,423,296.34

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 4.950B From Excess PPT Savings Account	Distribution of 15.474B From Excess PPT Savings Account	Value Added Tax	Total Allocation
	=N=	=N=	=N=	=N=	=N=	=N=	=N=
BARKIN LADI	68,675,349.04	9,879,338.37	-	1,262,119.77	3,913,892.97	29,293,518.38	113,014,218.53
BASSA	69,276,518.65	9,965,820.03	-	1,263,080.55	3,948,154.37	30,000,358.25	114,453,931.86
BOKKOS	68,974,638.70	9,922,392.88	-	1,257,576.55	3,930,949.86	29,487,860.56	113,573,408.55
JOS EAST	52,365,029.55	7,533,006.43	-	954,742.70	2,984,347.71	23,826,058.28	87,563,184.67
JOS NORTH	91,108,084.79	13,106,403.10	-	1,661,122.01	5,192,357.73	44,783,567.91	155,851,455.54
JOS SOUTH	78,785,244.03	11,333,704.09	-	1,436,447.91	4,490,868.37	37,308,821.59	133,354,285.99
KANAM	69,161,114.38	9,949,218.47	-	1,260,976.46	3,941,577.33	28,722,229.32	113,036,115.96
KANKE	61,080,420.58	8,796,764.84	-	1,113,645.62	3,481,048.61	26,010,359.35	100,472,239.01
LANGTANG NORTH	62,648,704.56	9,012,371.39	-	1,142,239.28	3,570,427.06	27,182,267.18	103,556,009.47
LANGTANG SOUTH	59,431,375.52	8,549,540.36	-	1,083,579.49	3,387,067.50	25,088,455.27	97,540,018.15
MANGU	82,112,163.07	11,812,298.82	-	1,497,105.60	4,679,673.03	36,590,213.25	136,691,443.77
MIKANG	55,282,198.82	7,952,657.77	-	1,007,929.84	3,150,600.79	24,546,130.06	91,939,517.29
PANKSHIN	73,802,805.16	10,616,952.01	-	1,345,605.84	4,206,113.03	30,294,630.96	120,266,107.00
QUAN-PAN	73,696,061.89	10,601,596.30	-	1,343,659.65	4,200,029.60	30,614,391.86	120,455,739.39
RIYOM	58,240,248.84	8,378,190.03	-	1,061,862.34	3,319,183.72	26,628,234.48	97,627,719.41
SHENDAM	74,208,655.05	10,675,335.81	-	1,363,005.48	4,229,242.91	31,290,499.57	121,756,738.83
WASE	78,847,026.33	11,342,591.82	-	1,437,574.35	4,493,589.42	28,467,103.54	124,587,885.47
Plateau Total	1,177,695,548.97	169,418,182.61	-	21,472,273.46	67,118,324.00	510,134,689.82	1,945,839,018.06

Federation Account Allocation Committee (FAAC) May 2017 Disbursement

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



RIVERS STATE



Beneficiaries		RIVERS	
No. of LGCs			23
Gross Statutory Allocation		=N=	1,795,112,783.98
13% Share of Derivation (Net)		=N=	4,644,042,788.98
Gross Total		=N=	6,439,155,572.96
Deductions	External Debt	=N=	56,731,329.13
	Contractual Obligation (ISPO)	=N=	-
	Other Deductions (see Note)	=N=	1,378,094,430.61
Net Statutory Allocation		=N=	5,004,329,813.22
Distribution of 15.474B From Excess PPT Savings Account		=N=	520,573,168.80
Distribution of 4.950B From Excess PPT Savings Account		=N=	154,673,940.66
Distribution of Exchange Gain		=N=	1,183,243,138.47
Gross VAT Allocation		=N=	1,776,873,644.79
Total Gross Amount		=N=	10,074,519,465.68
Total Net Amount		=N=	8,639,693,705.94

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 4.950B From Excess PPT Savings Account	Distribution of 15.474B From Excess PPT Savings Account	Value Added Tax	Total Allocation
	=N=	=N=	=N=	=N=	=N=	=N=	=N=
AHOADA	52,461,387.23	7,545,868.03	-	956,499.54	2,989,839.26	45,599,153.83	110,553,747.89
AHOADA WEST	65,546,429.06	9,429,225.49	-	1,195,071.89	3,735,571.96	51,640,570.95	131,546,869.35
AKUKUTORU	60,382,010.03	8,686,294.53	-	1,100,911.89	3,441,245.33	45,944,204.98	119,554,666.76
ANDONI	64,456,585.88	9,272,445.37	-	1,175,201.98	3,673,460.44	49,298,096.77	127,875,789.85
ASARITORU	59,831,837.56	8,607,149.10	-	1,090,880.90	3,409,890.33	49,852,434.36	122,792,192.24
BONNY	59,821,839.76	8,605,710.86	-	1,090,698.61	3,409,320.54	49,563,283.68	122,490,853.45
DEGEMA	64,833,185.81	9,326,621.40	-	1,182,067.72	3,694,923.34	51,661,790.78	130,698,589.06
ELEME	62,811,093.12	9,035,731.90	-	1,145,200.02	3,579,681.78	48,070,944.21	124,642,651.04
EMOHUA	59,910,898.95	8,618,522.53	-	1,092,322.38	3,414,396.13	48,742,722.58	121,778,862.58
ETCHE	70,255,171.50	10,106,604.79	-	1,280,923.80	4,003,929.00	51,642,339.27	137,288,968.35
GONAKA	62,569,276.20	9,000,945.17	-	1,140,791.11	3,565,900.33	50,384,637.47	126,661,550.20
IKWERRE	59,884,164.81	8,614,676.67	-	1,091,834.95	3,412,872.52	48,000,333.39	121,003,882.34
KHANA	71,092,912.32	10,227,118.56	-	1,296,197.86	4,051,672.89	54,371,831.45	141,039,733.07
OBI/AKPOR	87,060,981.72	12,524,215.88	-	1,587,334.87	4,961,712.88	64,772,719.25	170,906,964.60
OGU/ODUAL	70,288,098.90	10,111,341.58	-	1,281,524.14	4,005,805.57	53,687,126.05	139,373,896.26
OGBAJE/GBEMAN/NDONI	70,926,854.69	10,203,230.22	-	1,293,170.23	4,042,209.06	53,749,444.06	140,214,908.26
OGU/BOLO	48,729,917.31	7,010,074.92	-	888,465.71	2,777,178.18	40,585,411.05	100,391,047.16
OKRIKA	59,962,371.40	8,625,927.13	-	1,093,260.85	3,417,329.61	49,969,875.15	123,068,764.14
OMUMMA	47,526,091.49	6,836,897.75	-	866,517.02	2,708,570.66	42,551,471.13	100,489,548.04
OPOCBO/INKORD	51,407,518.81	7,395,263.08	-	937,284.94	2,929,777.89	45,670,115.50	108,339,960.32
OYIGBO	53,094,610.15	7,637,960.73	-	968,044.75	3,025,927.41	43,942,528.15	108,639,071.18
PORT HARCOURT	98,603,584.91	14,184,684.80	-	1,797,784.78	5,619,540.10	69,426,813.48	189,632,408.07
TAJ	58,362,099.13	8,396,718.89	-	1,064,083.97	3,326,128.12	43,614,352.94	114,762,383.05
Rivers Total	1,459,818,920.74	210,003,229.36		26,616,073.31	83,196,883.43	1,154,112,200.48	2,933,747,307.31

Federation Account Allocation Committee (FAAC) May 2017 Disbursement

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



SOKOTO STATE



Beneficiaries			SOKOTO
No. of LGCs			23
Gross Statutory Allocation		=N=	1,834,442,300.01
13% Share of Derivation (Net)		=N=	-
Gross Total		=N=	1,834,442,300.01
Deductions	External Debt	=N=	35,429,982.29
	Contractual Obligation (ISPO)	=N=	-
	Other Deductions (see Note)	=N=	180,785,264.80
Net Statutory Allocation		=N=	1,618,227,052.92
Distribution of 15.474B From Excess PPT Savings Account		=N=	104,547,132.54
Distribution of 4.950B From Excess PPT Savings Account		=N=	33,446,374.78
Distribution of Exchange Gain		=N=	263,894,926.69
Gross VAT Allocation		=N=	896,610,275.87
Total Gross Amount		=N=	3,132,941,009.88
Total Net Amount		=N=	2,916,725,762.79

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 4.950B From Excess PPT Savings Account	Distribution of 15.474B From Excess PPT Savings Account	Value Added Tax	Total Allocation
	-N-	-N-	-N-	-N-	-N-	-N-	-N-
BILFI	54,680,211.45	7,866,058.47	(3,129,481.58)	996,954.14	3,116,292.79	24,945,561.03	88,475,596.32
BODINGA	62,244,402.72	8,954,210.28	(3,129,481.58)	1,134,867.87	3,547,385.39	29,217,027.88	101,988,412.55
DANGE SHUNI	67,078,690.78	9,649,650.03	(3,129,481.58)	1,223,008.78	3,822,897.44	30,404,118.56	109,048,894.01
GADA	72,831,514.57	10,477,226.35	(3,129,481.58)	1,327,896.84	4,160,757.98	33,679,838.45	119,337,752.60
GORDONYO	68,512,963.74	9,855,978.32	(3,129,481.58)	1,249,159.08	3,984,538.43	29,857,156.13	110,050,414.13
GUUO	62,080,500.19	8,930,631.97	(3,129,481.58)	1,131,879.52	3,538,044.39	24,367,320.65	96,918,895.13
GWADABAWA	70,994,789.69	10,200,056.05	(3,129,481.58)	1,292,767.93	4,040,951.54	32,848,786.39	115,957,870.03
ILLELA	60,503,817.23	8,703,817.18	(3,129,481.58)	1,103,132.73	3,448,187.28	27,717,675.81	98,347,148.65
ISA	68,485,814.47	9,852,072.75	(3,129,481.58)	1,248,664.09	3,903,091.16	27,450,232.77	107,810,393.65
KEBBE	61,833,155.79	8,895,050.07	(3,129,481.58)	1,127,369.83	3,523,947.92	26,142,591.19	96,392,633.22
KWARE	57,338,325.49	8,248,443.25	(3,129,481.58)	1,045,418.07	3,257,781.99	26,706,075.26	93,476,562.47
RABAH	68,268,252.90	9,820,775.27	(3,129,481.58)	1,244,697.40	3,890,692.05	27,636,942.89	107,731,878.83
SABON BIRNI	71,627,173.28	10,303,975.02	(3,129,481.58)	1,305,930.75	4,082,121.08	31,200,045.14	115,389,771.69
SHAGARI	64,539,877.69	9,284,427.37	(3,129,481.58)	1,176,720.00	3,678,207.35	28,078,900.74	103,628,651.57
SILAME	57,791,506.80	8,313,635.95	(3,129,481.58)	1,053,680.67	3,293,609.36	24,906,987.27	92,228,938.47
SOKOTO NORTH	64,220,112.26	9,238,427.30	(3,129,481.58)	1,170,889.89	3,659,983.52	32,739,519.46	107,899,450.85
SOKOTO SOUTH	63,701,310.18	9,163,794.67	(3,129,481.58)	1,161,430.86	3,630,416.35	30,426,557.92	104,954,028.40
TAMBUWAL	71,327,408.82	10,260,852.21	(3,129,481.58)	1,300,473.31	4,065,037.13	32,256,890.27	116,081,180.16
TANGAZA	65,760,996.43	9,460,092.22	(3,129,481.58)	1,196,983.98	3,747,800.41	25,483,739.84	102,522,131.31
TURETA	59,843,466.27	8,608,821.95	(3,129,481.58)	1,081,092.92	3,410,553.05	22,710,344.56	92,534,797.18
WAMAKKO	61,689,406.24	8,874,370.89	(3,129,481.58)	1,124,748.92	3,515,755.45	29,493,921.97	101,568,721.91
WURNO	59,354,794.41	8,538,523.74	(3,129,481.58)	1,082,183.23	3,382,703.05	28,438,296.38	97,667,019.23
YADO	55,645,106.70	8,004,864.12	(3,129,481.58)	1,014,546.54	3,171,283.36	25,564,350.66	90,260,689.80
Sokoto Total	1,470,263,998.02	211,505,755.41	(71,978,076.34)	26,806,505.35	83,792,138.49	651,881,881.23	2,372,271,802.15

Federation Account Allocation Committee (FAAC) May 2017 Disbursement

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



TARABA STATE



			TARABA
Beneficiaries			
No. of LGCs			16
Gross Statutory Allocation		=N=	1,603,379,214.88
13% Share of Derivation (Net)		=N=	-
Gross Total		=N=	1,603,379,214.88
Deductions	External Debt	=N=	20,230,506.57
	Contractual Obligation (ISPO)	=N=	-
	Other Deductions (see Note)	=N=	516,032,835.58
Net Statutory Allocation		=N=	1,067,115,872.73
Distribution of 15.474B From Excess PPT Savings Account		=N=	91,378,561.92
Distribution of 4.950B From Excess PPT Savings Account		=N=	29,233,528.98
Distribution of Exchange Gain		=N=	230,655,191.70
Gross VAT Allocation		=N=	796,489,112.94
Total Gross Amount		=N=	2,751,135,610.42
Total Net Amount		=N=	2,214,872,268.27

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 4.950B From Excess PPT Savings Account	Distribution of 15.474B From Excess PPT Savings Account	Value Added Tax	Total Allocation
	=N=	=N=	=N=	=N=	=N=	=N=	=N=
ARDD KOLA	55,231,801.73	7,945,407.86	-	1,007,010.98	3,147,728.60	24,693,128.94	92,025,078.11
BALI	94,514,322.01	13,596,422.58	-	1,723,227.69	5,386,488.52	32,133,118.65	147,353,589.45
DONGA	64,913,960.52	9,338,241.30	-	1,183,540.44	3,699,526.79	27,570,611.15	106,705,880.21
GASHAKA	77,507,657.07	11,149,915.98	-	1,413,154.37	4,417,257.11	24,745,568.76	119,233,553.27
GASSOL	83,735,045.96	12,045,761.16	-	1,526,694.91	4,772,463.70	34,316,931.91	136,396,597.66
IEI	58,007,492.54	8,344,706.72	-	1,057,618.62	3,305,918.65	24,518,309.25	95,234,045.78
JALINGO	55,793,236.63	8,026,173.45	-	1,017,247.31	3,179,725.47	27,920,250.55	95,936,633.41
KARIM LAMIDU	86,598,733.46	12,457,718.85	-	1,578,906.96	4,935,368.79	31,334,074.96	138,905,603.01
KURMI	61,644,379.67	8,867,893.56	-	1,123,927.98	3,513,189.34	24,974,230.72	100,123,621.26
LAU	56,916,114.90	8,187,705.86	-	1,037,720.13	3,243,719.69	25,282,710.96	94,667,971.55
SARDAINA	84,936,944.12	12,218,661.03	-	1,548,608.46	4,840,661.36	33,078,376.73	136,623,251.71
TAKUM	67,230,337.26	9,671,465.23	-	1,225,773.66	3,831,539.96	27,646,100.09	109,605,216.21
USSA	57,783,577.92	8,312,495.33	-	1,053,536.11	3,293,157.48	26,238,822.87	96,681,589.72
WUKARI	82,766,768.80	11,906,469.00	-	1,509,040.85	4,716,980.39	34,121,624.10	135,020,883.13
YORRO	54,867,191.40	7,892,956.60	-	1,000,363.24	3,126,949.01	24,844,899.51	91,732,359.76
ZING	59,519,911.57	8,562,276.78	-	1,085,193.72	3,392,113.28	27,159,141.56	99,718,636.91
Taraba Total	1,101,967,485.57	158,524,271.29	-	20,091,565.44	62,802,488.13	450,578,700.72	1,793,964,511.14

Federation Account Allocation Committee (FAAC) May 2017 Disbursement

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



YOBE STATE



Beneficiaries			YOBE
No. of LGCs			17
Gross Statutory Allocation		=N=	1,652,878,145.57
13% Share of Derivation (Net)		=N=	-
Gross Total		=N=	1,652,878,145.57
Deductions	External Debt	=N=	33,223,488.06
	Contractual Obligation (ISPO)	=N=	-
	Other Deductions (see Note)	=N=	89,972,595.59
Net Statutory Allocation		=N=	1,529,682,061.92
Distribution of 15.474B From Excess PPT Savings Account		=N=	94,199,567.12
Distribution of 4.950B From Excess PPT Savings Account		=N=	30,136,015.68
Distribution of Exchange Gain		=N=	237,775,893.55
Gross VAT Allocation		=N=	781,914,787.45
Total Gross Amount		=N=	2,796,904,409.37
Total Net Amount		=N=	2,673,708,325.72

Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of 4.950B From Excess PPT Savings Account	Distribution of 15.474B From Excess PPT Savings Account	Value Added Tax	Total Allocation
	-N-	-N-	-N-	-N-	-N-	-N-	-N-
BADE	61,510,289.20	8,848,603.88	-	1,121,483.16	3,505,547.36	27,326,680.00	102,312,603.63
BURSARI	68,067,224.72	9,791,856.24	-	1,241,032.17	3,879,235.21	25,457,261.70	108,436,610.05
DAMATURU	56,992,000.00	8,198,622.36	-	1,039,103.71	3,248,044.48	24,170,047.26	93,647,817.81
FIKA	63,810,261.77	9,179,467.98	-	1,163,417.31	3,636,625.64	27,158,640.77	104,940,413.47
FUNE	89,496,773.65	12,874,906.07	-	1,631,781.76	5,100,645.66	37,142,559.02	146,248,666.18
GEIDAM	74,171,367.82	10,669,971.84	-	1,352,325.64	4,227,117.87	28,394,561.88	118,815,345.05
GUJBA	68,287,366.37	9,823,524.86	-	1,245,045.89	3,891,781.36	26,735,573.57	109,983,292.05
GULAMI	59,327,714.72	8,534,628.17	-	1,081,689.50	3,381,159.74	25,114,939.49	97,440,131.62
JAKUSKO	78,243,762.76	11,255,808.94	-	1,426,575.38	4,459,208.68	32,771,944.65	128,157,300.41
KARASUWA	55,181,772.93	7,938,210.93	-	1,006,098.83	3,144,877.40	25,327,259.75	92,598,219.85
MACHINA	52,855,364.95	7,603,543.95	-	963,682.72	3,012,292.53	22,559,779.20	86,994,663.35
NANGERE	56,669,034.21	8,152,161.90	-	1,033,215.25	3,229,638.26	24,158,400.75	93,242,450.37
NGURU	61,634,277.13	8,866,440.25	-	1,123,743.78	3,512,613.58	27,988,275.30	103,125,350.05
POTISKUM	67,821,510.55	9,756,508.86	-	1,236,552.20	3,865,231.66	31,356,862.43	114,036,665.71
TARMUA	62,903,772.71	9,049,064.39	-	1,146,889.80	3,584,963.70	23,510,891.03	100,195,581.63
YUNUSARI	65,556,512.45	9,430,676.04	-	1,195,255.74	3,736,146.62	26,475,386.74	106,393,977.58
YUSUFARI	65,400,727.24	9,408,265.46	-	1,192,415.39	3,727,268.23	25,576,897.64	105,305,573.96
Yobe Total	1,107,931,733.20	159,382,262.13	-	20,200,308.28	63,142,397.97	461,217,961.19	1,811,874,662.75

Federation Account Allocation Committee (FAAC) May 2017 Disbursement

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



ZAMFARA STATE



Beneficiaries			ZAMFARA
No. of LGCs			14
Gross Statutory Allocation		=N=	1,656,398,293.39
13% Share of Derivation (Net)		=N=	-
Gross Total		=N=	1,656,398,293.39
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		=N=	627,880,619.97
Distribution of 15.474B From Excess PPT Savings Account		=N=	94,400,184.69
Distribution of 4.950B From Excess PPT Savings Account		=N=	30,200,196.60
Distribution of Exchange Gain		=N=	238,282,286.78
Gross VAT Allocation		=N=	851,620,899.43
Total Gross Amount		=N=	2,870,901,860.89
Total Net Amount		=N=	1,842,384,187.47

Local Government Councils	Gross Statutory Allocation -N-	Exchange Gain Difference -N-	Deduction -N-	Distribution of 4.950B From Excess PPT Savings Account -N-	Distribution of 15.474B From Excess PPT Savings Account -N-	Value Added Tax -N-	Total Allocation -N-
ANKA	61,559,770.14	8,855,722.00	-	1,122,385.34	3,500,367.34	27,065,787.66	102,112,032.47
BAKURA	59,605,243.34	8,574,552.23	-	1,088,749.53	3,396,976.44	29,786,865.08	102,450,386.63
BLIKUJYUM	70,343,950.33	10,119,376.13	-	1,282,542.45	4,008,988.62	31,294,692.59	117,049,550.11
BUNGJIDU	77,639,199.37	11,168,839.07	-	1,415,552.70	4,424,753.87	34,116,930.06	128,765,275.08
GUMMI	67,576,648.91	9,721,284.13	-	1,232,087.77	3,851,276.69	30,862,125.12	113,243,422.62
GUSAU	93,834,070.59	13,498,563.12	-	1,710,824.86	5,347,719.58	41,753,934.91	156,146,113.08
KAURA NAMODA	71,262,905.71	10,251,573.07	-	1,299,297.26	4,061,361.02	35,546,829.57	122,421,966.62
KIYAWA	64,654,858.95	9,300,968.07	-	1,178,816.39	3,684,760.27	29,281,613.59	108,101,017.27
MARADUN	69,893,730.90	10,054,609.51	-	1,274,333.85	3,983,330.06	31,247,069.92	116,453,074.23
MARU	92,254,024.73	13,271,264.56	-	1,682,016.75	5,257,670.82	36,189,895.31	148,654,072.17
SHINKAFI	57,801,564.93	8,286,311.73	-	1,050,217.57	3,282,784.33	26,661,452.32	96,882,330.89
TALATA MAFARA	66,530,759.57	9,570,827.01	-	1,213,818.65	3,791,670.17	31,510,854.37	112,617,129.76
TSAFE	70,487,152.63	10,139,976.59	-	1,265,153.38	4,017,149.89	34,610,291.12	120,539,723.61
ZURMI	77,846,504.03	11,198,661.02	-	1,419,332.38	4,436,568.42	36,307,206.83	131,208,272.67
Zamfara Total	1,001,090,384.12	144,012,528.24	-	18,252,328.88	57,053,377.52	456,234,748.45	1,676,643,367.21

Methodology

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

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

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

These are

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

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

The Horizontal Allocation Formula: The formula is applicable to States and Local Governments only. It provides the basis for sharing of the volume of revenue already allocated to the 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 is further divided into general ecological problems (1%), Federal Capital Territory (1%), Development of natural resources (1.68%), statutory stabilization (0.5%) and the balance of 48.5% for the Federal Government). State Government – 26.72% Local Government – 20.60%

In addition to the federation account distributable revenue above, there is also a separate sharing ratio for Value Added Tax in which Federal gets 15%, States share 50% and Local Governments share the balance of 35%.

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

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

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

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

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

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

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

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

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

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

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

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

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**OFFICE OF THE ACCOUNTANT
GENERAL OF THE FEDERATION**

proshare

Contact Us

 @nigerianstat

 NBSNigeria

 www.nigerianstat.gov.ng

 **Head Office Address**
+234 803 386 5388
Business District, FCT, Abuja Nigeria.

Plot  feedback@nigerianstat.gov.ng
762, Independence Avenue, Central

