

**Federal Ministry of Finance, Abuja**

Table I

**Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of January, 2015 Shared in February, 2015**

S/n	Beneficiaries	Statutory	Distribution from Foreign Excess Crude Savings Account - Augmentation	NNPC Refund to Federal Government	Distribution of additional =N=5.195b from NNPC	Exchange Gain Difference	VAT	Total
		=N=	=N=	=N=	=N=	=N=	=N=	=N=
1	FGN (see Table II)	194,349,220,798.16	-	6,330,393,548.39	2,380,951,620.00	3,929,498,706.90	9,206,706,161.63	216,196,770,835.08
2	State (see Table III)	98,576,522,014.55	-	-	1,207,650,480.00	1,993,094,256.80	30,689,020,538.78	132,466,287,290.14
3	LGCs (see Table IV)	75,998,366,523.20	-	-	931,047,900.00	1,536,592,129.12	21,482,314,377.15	99,948,320,929.47
4	13% Derivation Fund	39,449,860,774.62	-	-	675,350,000.00	1,114,590,875.94	-	41,239,801,650.56
5	Cost of Collection - NCS	3,095,655,818.97	-	-	-	-	-	3,095,655,818.97
6	Transfer to Excess Crude	-	-	-	-	-	-	-
7	Deductions: Cost of Collections - FIRS	2,690,040,878.17	-	-	-	-	2,557,418,378.23	5,247,459,256.40
8	Deductions: Cost of Collections - DPR	1,936,928,214.59	-	-	-	-	-	1,936,928,214.59
9	Total	416,096,595,022.26	-	6,330,393,548.39	5,195,000,000.00	8,573,775,968.77	63,935,459,455.79	500,131,223,995.21
	Check!!	-	-	-	-	-	-	-

Table II

**Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of January, 2015 Shared in February, 2015**

1	2	3	4	5=3-4	6	7	8	9	10=5+6+7+8+9	
S/n	Beneficiaries	Gross Statutory Allocation	Less External Debt Deduction	Less Deductions(Fertilizer)	Net Statutory Allocation	Distribution of additional =N=5.195b from NNPC	NNPC Refund	Exchange Gain Difference	VAT	Total Net Amount
		=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=
1	FGN (CRF Account)	178,928,193,027.92	3,959,549,437.96	-	174,968,643,589.96	2,192,030,250.00	5,828,095,806.70	3,617,704,770.02	8,592,925,750.86	195,199,400,167.54
2	Share of Derivation & Ecology	3,689,241,093.36	-	-	3,689,241,093.36	45,196,500.00	120,166,923.85	74,591,850.93	-	3,929,196,368.14
3	Stabilization	1,844,620,546.68	-	-	1,844,620,546.68	22,598,250.00	60,083,461.92	37,295,925.46	-	1,964,598,184.07
4	Development of Natural Resources	6,197,925,036.84	-	-	6,197,925,036.84	75,930,120.00	201,880,432.07	125,314,309.56	-	6,601,049,898.47
5	FCT-Abuja	3,689,241,093.36	22,015,834.86	-	3,667,225,258.50	45,196,500.00	120,166,923.85	74,591,850.93	613,780,410.78	4,520,960,944.06
	Sub-total	194,349,220,798.16	3,981,565,272.82	-	190,367,655,525.34	2,380,951,620.00	6,330,393,548.39	3,929,498,706.90	9,206,706,161.63	212,215,205,562.27

Source: Office of the Accountant-General of the Federation

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

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**Dr. Yerima, Lawal Ngama**  
 Hon. Minister of State for Finance  
 Abuja, Nigeria.

## Federal Ministry of Finance, Abuja

Table III

**Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the month of January, 2015 Shared in February, 2015**

S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total	Deductions			Net Statutory Allocation	Distribution of additional =N=5,195b from NNPC	SURE - P	Exchange Gain Allocation	Gross VAT Allocation	Total Gross Amount	Total Net Amount	S/n
						External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)								
			=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	
1	ABIA	17	2,434,183,106.53	426,216,948.86	2,860,400,055.39	14,518,505.81	0.00	114,857,859.69	2,731,023,689.88	37,400,911.51	-	61,726,089.75	655,143,318.22	3,614,670,374.86	3,485,294,009.36	1
2	ADAMAWA	21	2,589,552,227.68	-	2,589,552,227.68	11,610,039.39	0.00	176,812,434.59	2,401,129,753.70	31,724,328.74	-	52,357,514.42	652,273,216.57	3,325,907,287.41	3,137,484,813.43	2
3	AKWA IBOM	31	2,613,616,733.02	11,262,543,621.69	13,876,160,354.71	71,625,738.08	0.00	1,279,329.17	13,803,255,287.46	228,427,736.66	-	376,994,848.73	690,846,059.16	15,172,428,999.26	15,099,523,932.01	3
4	ANAMBRA	21	2,584,701,006.45	-	2,584,701,006.45	6,560,086.17	0.00	23,438,721.74	2,554,702,198.54	31,664,896.95	-	52,259,428.78	745,656,562.83	3,414,281,895.01	3,384,283,087.10	4
5	BAUCHI	20	3,109,481,908.40	-	3,109,481,908.40	25,297,212.39	0.00	362,548,403.19	2,592,841,368.82	38,093,931.93	-	62,869,843.72	761,643,408.57	3,972,089,092.62	3,455,448,553.04	5
6	BAYELSA	8	2,300,132,797.19	7,632,429,223.53	9,932,562,020.72	12,886,185.87	0.00	1,241,107,428.57	8,477,483,965.48	155,502,417.60	-	256,639,632.55	571,595,844.11	10,916,299,914.99	9,461,221,859.75	6
7	BENUE	23	2,915,340,298.57	-	2,915,340,298.57	11,801,419.31	0.00	368,391,464.15	2,509,719,456.78	35,715,523.73	-	58,944,542.65	725,755,704.61	3,330,135,227.78	3,300,135,227.78	7
8	BORNO	27	3,229,779,241.70	-	3,229,779,241.70	8,855,581.40	0.00	-	3,220,923,660.30	39,567,681.75	-	65,302,105.67	710,476,075.75	4,045,125,104.87	4,036,269,523.47	8
9	CROSS RIVER	18	2,614,062,462.80	-	2,614,062,462.80	124,545,060.69	0.00	311,834,611.88	2,177,682,790.23	32,024,601.02	-	52,853,080.78	693,057,048.58	3,337,997,193.17	2,901,617,520.60	9
10	DELTA	25	2,639,473,684.07	9,733,564,734.65	12,373,038,418.72	9,351,356.82	0.00	1,098,907,642.20	10,995,855,954.23	199,361,514.68	-	329,024,247.09	867,115,544.30	13,768,539,724.78	12,391,357,260.29	10
11	EBONYI	13	2,325,671,355.47	-	2,325,671,355.47	17,093,307.72	0.00	758,741,099.01	1,526,580,235.19	28,491,552.26	-	47,022,172.49	595,574,005.23	2,996,759,085.45	2,197,667,965.17	11
12	EDO	18	2,430,699,300.44	1,150,428,767.65	3,581,128,068.09	17,661,031.20	0.00	520,000,000.00	2,258,889,025.63	2,817,578,011.26	-	49,496,162.25	688,888,064.00	4,401,200,264.77	3,637,650,207.94	12
13	EKITI	16	2,324,358,992.67	-	2,324,358,992.67	19,036,080.62	0.00	499,654,808.01	1,738,534,952.60	28,475,474.64	-	46,995,638.15	592,495,487.70	2,992,325,593.16	2,406,501,553.09	13
14	ENUGU	17	2,614,288,074.04	-	2,614,288,074.04	24,007,603.89	0.00	144,857,830.43	2,445,422,639.72	32,027,364.96	-	52,857,642.36	684,383,585.20	3,214,671,232.24	3,214,671,232.24	14
15	GOMBE	11	2,448,567,897.82	-	2,448,567,897.82	8,453,955.35	0.00	600,632,388.51	1,699,822,890.71	29,997,144.72	-	49,506,987.21	634,642,148.62	3,162,714,178.37	2,413,969,171.26	15
16	IMO	27	2,702,788,969.49	393,430,463.78	3,096,219,433.27	24,168,494.79	0.00	358,424,768.53	2,652,461,718.38	39,681,249.75	-	65,489,537.14	717,530,412.76	3,918,920,632.92	3,475,162,918.03	16
17	JIGAWA	27	2,907,100,258.77	-	2,907,100,258.77	10,883,151.14	0.00	4,261,208.33	2,891,955,899.30	35,614,575.88	-	58,777,939.32	744,764,975.42	3,746,257,749.40	3,731,113,389.93	17
18	KADUNA	23	3,406,006,079.27	-	3,406,006,079.27	98,226,469.94	0.00	438,394,513.80	2,859,960,030.74	41,726,617.99	-	68,865,192.41	862,362,201.86	4,378,960,091.52	3,832,914,042.99	18
19	KANO	44	4,123,349,549.19	-	4,123,349,549.19	21,168,197.77	0.00	51,140,410.42	4,051,040,941.00	50,514,716.49	-	83,368,982.16	1,140,497,567.78	5,397,730,815.62	5,325,422,207.43	19
20	KATSINA	34	3,195,478,550.29	-	3,195,478,550.29	59,299,453.43	0.00	58,259,062.50	3,077,920,034.36	39,147,467.63	-	64,608,588.50	815,967,189.37	4,115,201,795.79	3,997,643,279.86	20
21	KEBBI	21	2,744,932,017.10	-	2,744,932,017.10	20,344,595.26	0.00	9,572,258.34	2,715,015,163.50	33,627,870.01	-	55,499,099.85	662,432,677.43	3,496,491,664.40	3,466,574,810.80	21
22	KOGI	21	2,873,115,153.27	-	2,873,115,153.27	14,289,535.50	0.00	1,383,965.46	2,733,333,652.31	35,198,227.97	-	58,090,802.90	663,419,337.22	3,629,823,521.36	3,490,042,020.40	22
23	KWARA	16	2,313,996,101.99	-	2,313,996,101.99	15,013,465.60	0.00	94,607,433.36	2,204,375,203.03	28,348,519.97	-	46,786,113.44	610,759,014.55	2,999,889,749.95	2,890,268,850.99	23
24	LAGOS	20	3,482,436,188.02	-	3,482,436,188.02	212,126,340.91	0.00	2,000,000,000.00	1,434,375.00	42,662,955.11	-	70,410,513.82	5,957,082,627.67	9,552,592,284.62	7,339,031,568.71	24
25	NASSARAWA	13	2,397,304,933.87	-	2,397,304,933.87	11,633,972.66	0.00	101,637,860.22	2,251,479,975.99	29,369,127.61	-	48,470,514.05	556,506,726.63	3,031,651,302.16	2,885,826,344.28	25
26	NIGER	25	3,079,231,449.91	-	3,079,231,449.91	12,857,162.73	0.00	503,071,387.00	2,563,302,900.18	37,723,336.78	-	62,258,217.20	703,256,047.44	3,882,469,051.33	3,366,540,501.60	26
27	OGUN	20	2,415,109,721.84	-	2,415,109,721.84	45,501,284.13	0.00	129,320,867.12	2,240,287,570.59	29,587,252.17	-	48,830,504.65	697,560,887.51	3,191,088,366.17	3,016,266,214.92	27
28	ONDO	18	2,419,894,324.68	1,327,252,704.84	3,747,147,029.52	28,435,864.54	0.00	725,882,360.59	2,653,684,195.40	52,980,628.57	-	87,438,698.74	663,981,731.91	4,551,548,088.73	3,458,085,254.61	28
29	OSUN	30	2,370,835,960.17	-	2,370,835,960.17	56,731,569.59	0.00	945,881,467.00	1,251,474,334.70	29,044,859.03	-	47,935,344.44	662,759,641.21	3,110,575,804.85	1,991,214,179.38	29
30	OYO	33	2,915,662,408.96	-	2,915,662,408.96	66,411,761.31	0.00	99,912,935.00	2,646,530,412.46	35,719,469.87	-	58,951,055.32	876,688,258.65	3,887,021,192.80	3,617,889,196.30	30
31	PLATEAU	17	2,714,577,785.15	-	2,714,577,785.15	10,401,471.55	0.00	44,434,635.20	2,659,741,678.40	33,256,003.54	-	54,885,375.17	664,052,804.99	3,466,771,968.86	3,411,935,862.11	31
32	RIVERS	23	2,803,516,519.51	7,523,994,309.64	10,327,510,829.15	20,255,130.08	0.00	1,344,470,237.99	8,962,785,461.08	161,735,299.71	-	266,926,318.75	962,145,379.26	11,718,317,826.86	10,353,592,458.79	32
33	SOKOTO	23	2,864,939,372.09	-	2,864,939,372.09	12,279,657.77	0.00	4,946,266.67	2,847,713,447.65	35,098,067.34	-	57,925,498.81	684,409,777.41	3,642,372,715.65	3,625,146,791.21	33
34	TARABA	16	2,504,076,710.99	-	2,504,076,710.99	10,088,208.03	0.00	77,503,183.13	2,416,485,319.83	30,677,177.29	-	50,629,306.14	588,896,637.38	3,174,279,831.80	3,086,688,440.64	34
35	YOBE	17	2,581,381,641.99	-	2,581,381,641.99	11,016,855.31	0.00	-	2,570,364,786.68	31,624,231.77	-	52,192,315.37	592,455,830.00	3,257,654,019.12	3,246,637,163.81	35
36	ZAMFARA	14	2,586,879,231.14	-	2,586,879,231.14	8,867,926.38	0.00	488,822,936.86	2,055,954,280.79	1,883,234,087.11	-	52,303,469.76	645,964,738.89	3,316,839,021.93	2,613,193,877.90	36
37	Soku Disputed Funds		-	-	-	0.00	0.00	0.00	-	-	-	-	-	-	-	37
38	Ona/Asaboro Disputed Fund		-	-	-	0.00	0.00	0.00	-	-	-	-	-	-	-	38
<b>Total (States/LGCs)</b>			<b>98,576,522,014.55</b>	<b>39,449,860,774.62</b>	<b>138,026,382,789.18</b>	<b>1,153,303,733.13</b>	<b>11,236,119,462.64</b>	<b>4,542,380,453.70</b>	<b>121,094,579,139.70</b>	<b>1,883,000,480.01</b>	<b>-</b>	<b>3,107,685,132.73</b>	<b>30,689,020,538.78</b>	<b>173,706,088,940.70</b>	<b>156,774,285,291.22</b>	
CHECK!!			98,576,521,973.55	39,449,860,733.62								3,107,685,132.73	30,689,020,538.78			

Note:

\* Other Deductions cover: National Water Rehabilitation Projects, National Agricultural Technology Support Programme, Payment for Fertilizer, State Water Supply Project, State Agricultural Project and National Fadama Project

Source: Office of the Accountant-General of the Federation



















Office of the Accountant-General of the Federation  
Federal Ministry of Finance, Abuja.  
Distribution of Revenue Allocation to Local Government Councils in Lagos State by FAAC for the Month of February, 2015.

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Distribution of additional =N=5.195b from NNPC =N=	Deduction =N=	Exchange Gain Difference =N=	Value Added Tax =N=	Total Allocation =N=	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Distribution of additional =N=5.195b from NNPC =N=	Deduction =N=	Exchange Gain Difference =N=	Value Added Tax =N=	Total Allocation =N=			
19	KANO	8	DANBATTA	96,540,414.00	1,182,706.34	-	1,951,926.69	24,560,165.34	124,235,212.37	36	ZAMFARA	6	GUSAU	146,545,314.23	1,795,311.05	-	2,962,963.37	31,639,418.66	182,943,007.31		
		9	DAWAKIN KUDU	103,777,197.62	1,271,363.40	-	2,098,245.43	25,362,267.07	132,509,073.51			7	KAURA NAMODA	111,294,808.41	1,363,460.85	-	2,250,242.14	26,952,549.64	141,861,061.05		
		10	DAWAKIN TOFA	104,504,023.71	1,280,267.67	-	2,112,940.94	26,397,572.70	134,294,805.02			8	KIYAWA	100,974,694.60	1,237,030.24	-	2,041,582.31	22,221,802.38	126,475,109.52		
		11	DOGUWA	96,860,786.93	1,186,631.19	-	1,958,404.23	21,945,565.11	121,951,387.46			9	MARADUN	109,156,500.32	1,337,264.67	-	2,207,008.21	23,705,881.64	136,406,654.85		
		12	FAGGE	94,892,954.55	1,162,523.49	-	1,918,617.12	24,139,339.34	122,113,434.50			10	MARU	144,077,678.36	1,765,080.30	-	2,913,070.86	27,437,512.47	176,193,341.99		
		13	GABASAWA	99,149,721.22	1,214,672.68	-	2,004,683.63	24,702,297.71	127,071,375.25			11	SHINKAFI	89,959,216.09	1,102,080.78	-	1,818,863.08	20,243,367.66	113,123,527.62		
		14	GARKO	88,441,996.25	1,083,493.48	-	1,788,186.79	22,466,717.13	113,780,393.66			12	TALATA MAFARA	103,904,381.48	1,272,921.52	-	2,100,816.93	23,905,060.34	131,183,180.27		
		15	GARUN MALLAM	87,980,484.52	1,077,839.55	-	1,778,855.60	20,348,498.20	111,185,677.88			13	TSAFE	110,083,276.42	1,348,618.50	-	2,225,746.47	26,245,387.00	139,903,028.39		
		16	GAYA	95,086,744.25	1,164,897.58	-	1,922,535.31	24,240,079.74	122,414,256.88			14	ZURMI	121,576,739.90	1,489,423.70	-	2,458,129.96	27,526,696.28	153,050,989.84		
		17	GEZAWA	108,582,470.28	1,330,232.29	-	2,195,402.04	27,971,940.78	140,080,045.40			<b>ZAMFARA</b>		<b>1,563,452,421.73</b>	<b>19,153,689.23</b>	<b>-</b>	<b>31,611,056.86</b>	<b>346,059,575.06</b>	<b>1,960,276,742.88</b>		
		18	GWALE	130,545,627.93	1,599,300.59	-	2,639,469.68	31,654,858.93	166,439,257.14			37	FCT-ABUJA	1	ABAJI	80,310,039.69	983,869.75	-	1,623,768.78	183,663,976.06	266,581,654.27
		19	GWARZO	89,753,344.08	1,099,558.67	-	1,814,700.61	23,456,026.57	116,123,629.93					2	ABUJA MUNICIPAL	205,012,522.60	2,511,586.60	-	4,145,097.36	216,820,046.39	428,489,252.95
		20	KABO	86,483,324.74	1,059,498.01	-	1,748,584.90	22,067,438.89	111,358,846.54					3	BWARI	115,477,947.61	1,414,708.05	-	2,334,819.99	191,434,615.66	310,662,091.31
		21	KANO MUNICIPAL	126,007,097.78	1,543,699.54	-	2,547,706.27	31,814,441.31	161,912,944.90					4	GWAGWALADA	98,966,132.06	1,212,423.55	-	2,000,971.69	188,237,166.81	290,416,694.11
		22	KARAYE	83,862,619.20	1,027,392.02	-	1,695,597.50	21,495,548.33	108,081,157.06	5	KUJE			94,034,653.41	1,152,008.53	-	1,901,263.34	185,456,077.86	282,544,003.15		
		23	KIBIYA	84,634,561.73	1,036,849.01	-	1,711,205.22	21,280,485.06	108,663,101.02	6	KWALI			96,727,613.25	1,184,999.70	-	1,955,711.63	184,925,210.92	284,793,535.50		
		24	KIRU	109,188,767.99	1,337,659.98	-	2,207,660.63	27,175,962.68	139,910,051.27	<b>FCT-ABUJA</b>		<b>690,528,908.63</b>	<b>8,459,596.17</b>	<b>-</b>	<b>13,961,632.79</b>	<b>1,150,537,093.69</b>	<b>1,863,487,231.28</b>				
		25	KUMBOTSO	111,566,709.74	1,366,791.89	-	2,255,739.64	28,612,388.23	143,801,629.50	<b>ZAMFARA</b>		<b>75,998,366,523.20</b>	<b>931,047,900.00</b>	<b>(455,724,566.03)</b>	<b>1,536,592,129.12</b>	<b>21,482,314,377.15</b>	<b>99,492,596,363.43</b>				
		KANO SUBTOTAL				2,493,873,404.28	30,552,177.66	-	50,423,008.01	627,459,515.46	3,202,308,105.40	CHECK!!			1,862,095,800.00	(1,386,772,466.03)	27,923,265.58	CHECK!!	(0.00)	2,317,820,366.03	
		SUBTOTAL CF				37,694,471,746.64	461,790,961.66	(24,367,122.67)	762,135,177.99	8,937,400,709.48	47,831,431,473.10										99,482,596,363.43
																					99,348,320,929.48