

Federal Ministry of Finance, Abuja

Table I

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of October, 2014 Shared in November, 2014

S/n	Beneficiaries	Statutory	Distribution from Foreign Excess Crude Savings Account - Augmentation	SURE- P	NNPC Refund	Exchange Gain Difference	VAT	Total
		=N=	=N=	=N=	=N=	=N=	=N=	=N=
1	FGN (see Table II)	224,264,449,489.73	-	16,292,783,505.15	6,330,393,548.39	-	9,667,766,160.09	256,555,392,703.37
2	State (see Table III)	113,749,925,785.22	-	8,263,917,525.77	-	-	32,225,887,200.32	154,239,730,511.31
3	LGCs (see Table IV)	87,696,424,819.45	-	6,371,134,020.62	-	-	22,558,121,040.22	116,625,679,880.28
4	13% Derivation Fund	47,123,252,046.75	-	4,621,400,639.89	-	-	-	51,744,652,686.64
5	Cost of Collection - NCS	3,834,731,566.78	-	-	-	-	-	3,834,731,566.78
6	Transfer to Domestic Excess Crude	16,821,291,496.73	-	-	-	-	-	16,821,291,496.73
7	Deductions: Cost of Collections - FIRS	2,475,014,582.36	-	-	-	-	2,685,490,600.03	5,160,505,182.39
8	Deductions: Cost of Collections - DPR (Sept. & Oct '14)	5,177,648,565.69	-	-	-	-	-	5,177,648,565.69
9	Total	501,142,738,352.71	-	35,549,235,691.43	6,330,393,548.39	-	67,137,265,000.66	610,159,632,593.19
	Check!!	-						

Table II

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of October, 2014 Shared in November, 2014

1	2	3	4	5	6=3-4-5	7	8	9	10	11=6+7+8+9+10
S/n	Beneficiaries	Gross Statutory Allocation	Less External Debt Deduction	Less Deductions(Fertilizer)	Net Statutory Allocation	Distribution from Foreign Excess Crude Savings Account for August, 2009 Augmentation	SURE -P	NNPC Refund	VAT	Total Net Amount
		=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=
1	FGN (CRF Account)	206,469,738,045.78	3,959,549,437.96	-	202,510,188,607.82	-	15,000,000,000.00	5,828,095,806.70	9,023,248,416.09	232,361,532,830.61
2	Share of Derivation & Ecology	4,257,108,000.94	-	-	4,257,108,000.94	-	309,278,350.52	120,166,923.85	-	4,686,553,275.31
3	Stabilization	2,128,554,000.47	-	-	2,128,554,000.47	-	154,639,175.26	60,083,461.92	-	2,343,276,637.65
4	Development of Natural Resources	7,151,941,441.59	-	-	7,151,941,441.59	-	519,587,628.87	201,880,432.07	-	7,873,409,502.52
5	FCT-Abuja	4,257,108,000.94	18,152,293.19	3,863,541.67	4,235,092,166.08	-	309,278,350.52	120,166,923.85	644,517,744.01	5,309,055,184.46
	Sub-total	224,264,449,489.73	3,977,701,731.15	3,863,541.67	220,282,884,216.91	-	16,292,783,505.15	6,330,393,548.39	9,667,766,160.09	252,573,827,430.55

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 and Office of Accountant-General of the Federation website www.oagf.gov.ng. In addition, you would

.....
Amb. Bashir Yuguda
 Hon. Minister of State for Finance
 Abuja, Nigeria.

Distribution of Re

1	2	3	4	5
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	13% Share of Derivation (Net)
			=N=	=N=
1	ABIA	17	2,808,865,052.82	501,463,404.19
2	ADAMAWA	21	2,988,149,385.84	-
3	AKWA IBOM	31	3,015,918,023.25	13,672,152,748.22
4	ANAMBRA	21	2,982,551,439.76	-
5	BAUCHI	20	3,588,109,309.22	-
6	BAYELSA	8	2,654,181,032.46	8,527,954,105.15
7	BENUE	23	3,364,084,427.25	-
8	BORNO	27	3,726,923,424.94	-
9	CROSS RIVER	18	3,016,432,362.03	-
10	DELTA	25	3,045,755,008.80	11,628,507,624.64
11	EBONYI	13	2,683,650,616.58	-
12	EDO	18	2,804,845,001.43	1,472,468,157.41
13	EKITI	16	2,682,136,248.18	-
14	ENUGU	17	3,016,692,700.51	-
15	GOMBE	11	2,825,464,024.95	-
16	IMO	27	3,118,816,107.63	507,031,652.91
17	JIGAWA	27	3,354,576,038.27	-
18	KADUNA	23	3,930,276,001.05	-
19	KANO	44	4,758,036,656.42	-
20	KATSINA	34	3,687,342,995.22	-
21	KEBBI	21	3,167,446,029.24	-
22	KOGI	21	3,315,359,771.04	-
23	KWARA	16	2,670,178,248.22	-
24	LAGOS	20	4,018,470,624.07	-
25	NASSARAWA	13	2,766,310,402.72	-
26	NIGER	25	3,553,202,545.04	-
27	OGUN	20	2,786,855,794.96	-
28	ONDO	18	2,792,376,868.40	1,803,212,090.34
29	OSUN	30	2,735,767,188.85	-
30	OYO	33	3,364,456,118.52	-

31	PLATEAU	17	3,132,419,518.25	-
32	RIVERS	23	3,235,048,158.68	9,010,462,263.89
33	SOKOTO	23	3,305,925,531.70	-
34	TARABA	16	2,889,517,039.30	-
35	YOBE	17	2,978,721,141.69	-
36	ZAMFARA	14	2,985,064,947.95	-
37	Soku Disputed Funds			-
38	Ona/Asaboro Disputed Fund		-	-
	Total (States/LGCs)		113,749,925,785.22	47,123,252,046.75
	CHECK!!		-	-

Note :

* Other Deductions cover; **National Water Rehabilitation Projects, National Agricultural Extension, Education and Training Project, National Payment for Fertilizer, State Water Supply Project, State**

Source: Office of the Accountant-General of the Federal Government

Federal Ministry

Table III

Revenue Allocation to State Governments by Federation Account /

6=4+5	7	8	9
Gross Total	Deductions		
	External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
=N=	=N=	=N=	=N=
3,310,328,457.02	14,518,505.81	0.00	65,717,522.02
2,988,149,385.84	11,610,039.39	77,319,892.41	23,192,149.26
16,688,070,771.46	71,625,738.08	0.00	1,279,329.17
2,982,551,439.76	6,560,086.17	0.00	18,041,756.47
3,588,109,309.22	25,297,212.39	56,879,023.19	216,324,105.50
11,182,135,137.61	12,886,185.87	1,241,107,428.57	1,047,818,478.94
3,364,084,427.25	11,801,419.31	368,391,464.15	25,427,958.33
3,726,923,424.94	8,855,581.40	0.00	-
3,016,432,362.03	124,545,060.69	0.00	69,101,867.05
14,674,262,633.43	9,351,356.82	1,098,907,642.20	268,923,465.47
2,683,650,616.58	17,093,307.72	566,756,099.01	26,836,506.17
4,277,313,158.84	17,661,031.20	520,000,000.00	225,889,025.63
2,682,136,248.18	19,036,080.62	499,654,808.01	26,020,651.44
3,016,692,700.51	24,007,603.89	0.00	30,649,209.60
2,825,464,024.95	8,453,955.35	521,265,422.09	118,758,242.58
3,625,847,760.54	24,168,494.79	358,424,768.53	61,164,451.57
3,354,576,038.27	10,883,151.14	0.00	4,231,208.33
3,930,276,001.05	98,226,469.94	248,394,513.80	9,425,064.79
4,758,036,656.42	21,168,197.77	0.00	51,140,410.42
3,687,342,995.22	59,299,453.43	0.00	58,259,062.50
3,167,446,029.24	20,344,595.26	0.00	9,405,591.67
3,315,359,771.04	14,289,535.50	124,108,000.00	1,383,965.46
2,670,178,248.22	15,013,465.60	0.00	94,607,433.36
4,018,470,624.07	212,126,340.91	2,000,000,000.00	1,434,375.00
2,766,310,402.72	11,633,972.66	101,637,860.22	32,553,125.00
3,553,202,545.04	12,857,162.73	503,071,387.00	-
2,786,855,794.96	45,501,284.13	0.00	5,029,387.40
4,595,588,958.74	28,435,864.54	725,882,360.59	156,405,639.87
2,735,767,188.85	56,731,569.59	945,881,467.00	116,748,588.88
3,364,456,118.52	66,411,761.31	99,912,935.00	63,036,684.19

3,132,419,518.25	10,401,471.55	0.00	44,434,635.20
12,245,510,422.57	20,255,130.08	0.00	1,344,470,237.99
3,305,925,531.70	12,279,657.77	0.00	4,946,266.67
2,889,517,039.30	10,088,208.03	0.00	21,383,660.42
2,978,721,141.69	11,016,855.31	0.00	-
2,985,064,947.95	8,867,926.38	0.00	-
-	0.00	0.00	-
-	0.00	0.00	-
160,873,177,831.98	1,153,303,733.13	10,057,595,071.77	4,244,040,056.36

Itural Technology Support Programme,
e Agricultural Project and National Fadama Project

ation

of Finance, Abuja

Allocation Committee for the month of October, 2014 Shared in November

10=6-(7+8+9)	11	12	13
Net Statutory Allocation	Distribution from Foreign Excess Crude Savings Account, Augmentation	SURE - P	Exchange Gain Allocation
=N=	=N=	=N=	=N=
3,230,092,429.18	-	257,893,760.65	-
2,876,027,304.78	-	217,088,669.81	-
16,615,165,704.21	-	1,631,558,599.52	-
2,957,949,597.12	-	216,681,979.74	-
3,289,608,968.14	-	260,675,681.33	-
8,880,323,044.23	-	956,845,108.34	-
2,958,463,585.46	-	244,400,302.37	-
3,718,067,843.54	-	270,760,509.04	-
2,822,785,434.29	-	219,143,424.40	-
13,297,080,168.94	-	1,379,262,690.67	-
2,072,964,703.68	-	194,966,873.26	-
3,513,763,102.01	-	347,732,881.11	-
2,137,424,708.11	-	194,856,854.59	-
2,962,035,887.02	-	219,162,337.96	-
2,176,986,404.93	-	205,269,599.19	-
3,182,090,045.65	-	272,615,362.16	-
3,339,461,678.80	-	243,709,519.13	-
3,574,229,952.52	-	285,534,047.62	-
4,685,728,048.23	-	345,670,753.12	-
3,569,784,479.29	-	267,884,995.89	-
3,137,695,842.31	-	230,114,547.96	-
3,175,578,270.08	-	240,860,462.34	-
2,560,557,349.26	-	193,988,107.42	-
1,804,909,908.16	-	291,941,375.68	-
2,620,485,444.84	-	200,972,096.12	-
3,037,273,995.31	-	258,139,709.38	-
2,736,325,123.43	-	202,464,716.23	-
3,684,865,093.74	-	393,933,009.57	-
1,616,405,563.38	-	198,753,135.55	-
3,135,094,738.02	-	244,427,305.69	-

3,077,583,411.50	-	227,569,876.43	-
10,880,785,054.50	-	1,087,073,469.98	-
3,288,699,607.26	-	240,175,066.06	-
2,858,045,170.85	-	209,923,042.47	-
2,967,704,286.38	-	216,403,709.08	-
2,976,197,021.57	-	216,864,585.79	-
-	-	-	-
-	-	-	-
145,418,238,970.72	-	12,885,318,165.65	-
	-	-	-

mber, 2014

14	15=6+11+12+13+14	16=10+11+12+13+14	
Gross VAT Allocation	Total Gross Amount	Total Net Amount	S/n
=N=	=N=	=N=	
667,630,549.70	4,235,852,767.37	4,155,616,739.54	1
695,926,135.08	3,901,164,190.73	3,789,042,109.67	2
729,594,158.59	19,049,223,529.57	18,976,318,462.32	3
751,463,398.50	3,950,696,818.00	3,926,094,975.36	4
803,783,102.74	4,652,568,093.29	4,354,067,752.21	5
629,569,774.30	12,768,550,020.25	10,466,737,926.87	6
751,272,162.91	4,359,756,892.53	3,954,136,050.74	7
744,669,152.67	4,742,353,086.66	4,733,497,505.26	8
674,412,846.91	3,909,988,633.34	3,716,341,705.60	9
828,871,014.41	16,882,396,338.51	15,505,213,874.02	10
640,901,068.84	3,519,518,558.69	2,908,832,645.79	11
746,693,827.64	5,371,739,867.59	4,608,189,810.76	12
630,661,256.41	3,507,654,359.18	2,962,942,819.11	13
733,121,724.41	3,968,976,762.88	3,914,319,949.39	14
633,326,095.93	3,664,059,720.07	3,015,582,100.05	15
751,623,467.83	4,650,086,590.53	4,206,328,875.64	16
793,745,535.32	4,392,031,092.71	4,376,916,733.24	17
903,096,919.05	5,118,906,967.72	4,762,860,919.19	18
1,187,414,024.73	6,291,121,434.27	6,218,812,826.08	19
869,490,971.90	4,824,718,963.02	4,707,160,447.09	20
702,433,870.66	4,099,994,447.86	4,070,244,260.93	21
709,647,511.75	4,265,867,745.13	4,126,086,244.17	22
628,885,677.34	3,493,052,032.98	3,383,431,134.02	23
6,278,101,932.05	10,588,513,931.81	8,374,953,215.90	24
595,573,069.93	3,562,855,568.77	3,417,030,610.89	25
735,811,873.65	4,547,154,128.07	4,031,225,578.34	26
745,286,630.84	3,734,607,142.02	3,684,076,470.49	27
701,629,116.59	5,691,151,084.89	4,780,427,219.89	28
692,729,437.92	3,627,249,762.32	2,507,888,136.85	29
871,640,296.94	4,480,523,721.15	4,251,162,340.65	30

720,622,414.97	4,080,611,809.65	4,025,775,702.90	31
1,010,617,575.54	14,343,201,468.08	12,978,476,100.01	32
738,091,352.37	4,284,191,950.13	4,266,966,025.69	33
618,426,679.90	3,717,866,761.67	3,686,394,893.22	34
629,415,325.62	3,824,540,176.39	3,813,523,321.08	35
679,707,246.36	3,881,636,780.11	3,872,768,853.73	36
-	-	-	37
-	-	-	38
32,225,887,200.32	205,984,383,197.94	190,529,444,336.68	
0.00			

Federal Ministry of Finance, Abuja

Table IV

Distribution Details of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of October 2014 shared in November 2014

S/m	State	S/m	Local Government Councils	Gross Statutory Allocation =N=	Distribution from Foreign Excess Crude Savings Account - Augmentation =N=	Deduction =N=	SURE-P =N=	Value Added Tax =N=	Total Allocation =N=	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Distribution from Foreign Excess Crude Savings Account - Augmentation =N=	Deduction =N=	SURE-P =N=	Value Added Tax =N=	Total Allocation =N=					
16	IMO	GOMBE TOTAL			1,362,204,716.73	-	-	98,963,998.04	285,317,388.51	1,746,486,103.28	32	RIVERS	1	AHOADA	94,542,869.78	-	-	6,868,527.37	27,195,308.47	128,606,705.62			
		2	AHOADA WEST	118,123,973.35	-	-	8,581,691.52	31,192,621.76	157,898,286.63														
		3	AKUKUTORU	108,816,956.85	-	-	7,905,537.97	26,676,002.95	143,398,497.77														
		4	ANDONI	116,159,921.17	-	-	8,439,003.38	29,335,286.23	153,934,210.78														
		5	ASARITORU	107,825,467.93	-	-	7,833,506.42	29,774,817.60	145,433,791.96														
		6	BONNY	107,807,450.48	-	-	7,832,197.46	29,545,551.54	145,185,199.47														
		7	DEGEMA	116,838,607.72	-	-	8,488,309.87	31,209,446.86	156,536,364.45														
		8	ELEME	113,194,509.54	-	-	8,223,566.61	28,362,283.38	149,780,359.52														
		9	EMOHUA	107,967,947.79	-	-	7,843,857.57	28,894,932.94	144,706,738.30														
		10	ETCHE	126,609,795.89	-	-	9,198,185.44	31,194,023.85	167,002,005.19														
		11	GONAKA	112,758,721.10	-	-	8,191,906.63	30,196,798.67	151,147,426.40														
		12	KWERRE	107,919,769.06	-	-	7,840,357.39	28,306,296.43	144,066,422.88														
		13	KHANA	128,119,523.82	-	-	9,307,866.98	33,358,223.94	170,785,614.74														
		14	OBIO/AKPOR	156,896,252.49	-	-	11,396,492.63	41,605,032.52	209,899,778.63														
		15	OBUA/ODUAL	126,669,135.76	-	-	9,202,496.47	32,815,324.61	168,686,956.84														
		16	OGBA/GBEMANDC	127,820,264.39	-	-	9,286,125.82	32,864,736.23	169,971,126.44														
		17	OGU/BOLO	87,818,231.08	-	-	6,379,983.23	22,744,201.16	116,942,415.47														
		18	OKRIKA	108,060,708.45	-	-	7,850,596.62	29,867,935.79	145,779,240.86														
		19	OMUMMA	85,648,765.99	-	-	6,222,371.87	23,985,922.02	115,857,059.87														
		20	OPOBO/NKORO	92,643,649.22	-	-	6,730,549.24	26,458,678.84	125,832,877.29														
		21	OYIGBO	95,684,027.39	-	-	6,951,432.32	25,065,097.01	127,700,556.72														
		22	PORT HARCOURT	177,697,662.58	-	-	12,909,712.41	45,295,240.51	235,902,615.50														
		23	TAI	105,176,790.57	-	-	7,641,080.35	24,828,675.45	137,646,546.37														
					RIVERS	2,630,801,002.41	-	-	191,127,355.56	690,772,439.75			3,512,700,797.73										
		17	JIGAWA	1	AUYO	94,152,403.36	-	-	6,840,160.03	21,779,962.86			122,772,526.26	33	SOKOTO	1	BINJI	98,541,506.13	-	-	7,159,027.79	20,388,483.38	126,089,017.30
				2	BABURA	111,355,105.16	-	-	8,089,934.11	25,459,243.21			144,904,282.49										
				3	BIRNIN KUDU	138,194,722.39	-	-	10,039,828.87	30,548,930.49			178,783,481.74										
4	BIRNIWA			104,528,152.75	-	-	7,593,956.90	22,279,300.67	134,401,410.32														
5	GAGARAWA			89,694,273.44	-	-	6,516,277.47	19,284,869.28	115,495,420.19														
6	BUJI			87,987,700.36	-	-	6,392,295.15	20,105,672.73	114,485,668.24														
7	DUTSE			123,510,575.35	-	-	8,973,027.47	27,298,496.61	159,782,099.42														
8	GARKI			103,688,597.50	-	-	7,530,783.82	22,758,138.95	133,947,520.27														
9	GUMEL			90,798,052.18	-	-	6,596,466.85	20,578,999.34	117,973,518.36														
10	GURI			95,923,199.79	-	-	6,968,808.17	20,958,869.32	123,850,877.28														
11	GWARAM			133,434,736.61	-	-	9,694,016.51	28,576,768.53	171,705,521.65														
12	GIWIWA			98,656,780.05	-	-	7,167,402.42	21,418,126.67	127,242,309.14														
13	HADEJIA			83,282,403.67	-	-	6,050,455.95	20,504,881.90	109,837,741.53														
14	JAHULN			114,469,006.27	-	-	8,316,158.63	26,474,212.10	149,259,377.01														
15	KAFIN HAUSA			128,748,327.61	-	-	9,353,549.50	28,503,086.23	166,604,963.33														
16	KAUGAMA			94,360,126.48	-	-	6,855,251.09	21,584,395.33	122,799,772.90														
17	KAZAURE			99,850,900.83	-	-	7,254,155.14	23,205,889.48	130,310,945.45														
18	KIRI-KASAMMA			104,142,744.00	-	-	7,565,957.00	24,657,730.60	136,366,431.61														
19	KIYAWA			107,594,720.98	-	-	7,816,742.69	23,757,974.92	139,169,438.59														
20	MAIGATARI			108,525,058.68	-	-	7,884,331.60	24,086,831.60	140,496,228.08														
21	MALAM MADORI			101,666,219.52	-	-	7,386,037.81	23,201,973.29	132,254,230.62														
				SOKOTO	2,649,823,794.11	-	-	192,494,828.97	530,887,140.22	3,373,005,763.30													
18	KWARA			1	ARDU KOLA	99,535,550.12	-	-	7,231,244.96	19,111,247.25	125,878,042.33	34	BALI			1	ARDU KOLA	99,535,550.12	-	-	7,231,244.96	19,111,247.25	125,878,042.33
		2	BALI	170,328,248.15	-	-	12,374,325.39	25,010,376.20	207,712,949.75														

Federal Ministry of Finance, Abuja

Table IV

Distribution Details of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of October 2014 shared in November 2014

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Distribution from Foreign Excess Crude Savings Account - Augmentation =N=	Deduction =N=	SURE-P =N=	Value Added Tax =N=	Total Allocation =N=	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Distribution from Foreign Excess Crude Savings Account for - Augmentation =N=	Deduction =N=	SURE-P =N=	Value Added Tax =N=	Total Allocation =N=		
		20	KABO	99,795,281.58	-	-	7,250,114.41	23,018,335.83	130,063,731.82	37	FCT-ABUJA	3	BWARI	133,252,905.48	-	-	9,680,806.50	217,579,292.43	360,513,004.41	
		21	KANO MUNICIPAL	145,402,756.43	-	-	10,563,491.61	33,253,455.58	189,219,703.63			4	GWAGWALADA	114,199,506.61	-	-	8,296,579.52	214,221,719.45	336,717,805.58	
		22	KARAYE	96,771,183.60	-	-	7,030,414.08	22,417,805.72	126,219,403.40			5	KUJE	108,508,949.48	-	-	7,883,161.27	211,301,357.15	327,693,467.90	
		23	KIBIYA	97,661,947.48	-	-	7,095,127.96	22,191,972.36	126,949,047.81			6	KWALI	111,616,423.50	-	-	8,108,918.86	210,743,905.08	330,469,247.44	
		24	KIRU	125,995,663.08	-	-	9,153,568.77	28,382,687.91	163,531,919.76			FCT-ABUJA		796,816,659.29	-	-	57,888,773.45	1,307,501,776.16	2,162,209,208.90	
		25	KUMBOTSO	128,739,629.82	-	-	9,352,917.60	29,891,047.81	167,983,595.23					87,696,424,819.45	-	(14,763,616.02)	6,371,134,020.62	22,558,121,040.22	116,610,916,264.26	
		KANO SUBTOTAL		2,877,743,187.29	-	-	209,067,673.64	655,026,580.35	3,741,837,441.28		CHECK!!			(12,927,451,596.29)	-	(14,763,616.02)	59,193,500,530.46	561,061,315.29	46,812,346,633.44	
		SUBTOTAL CF		43,496,598,135.82	-	(14,763,616.02)	3,160,022,278.39	9,340,531,990.05	55,982,388,788.23									CHECK!!	12,366,390,281.00	59,178,736,914.44