

ARDP

Arewa Research & Development Project

Newsletter

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IT'S TIME

for

SOVEREIGN NATIONAL CONFERENCE

Includes issues on:

- 1914 Amalgamation Report by F. R. Lugard
- Revenue Allocation in Nigeria
- The National Question



ARDP

Arewa Research & Development Project

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From The Editor-in-Chief

PRESIDENT JONATHAN'S NATIONAL DIALOGUE AND THE CHALLENGES OF NATION BUILDING IN NIGERIA

In *national consciousness* is the test of a *nation*, Nigeria is certainly a miserable failure. The aggregate attributes of national consciousness is determined by the social cohesion of any given political community. Social cohesion would include all factors that impacted on a nation's ability to unite towards a common goal, and could be measured by the extent to which citizens of a nation responded collectively in pursuit of shared goals, and how they dealt with the political, socio-economic, environmental and other challenges they faced. National consciousness is a logical culmination of the political engineering of nation-building.

Nation-building is a normative concept that could mean different things to different people. However, essentially it conceptualizes nation-building programs leading to the development of governmental infrastructure, civil society, dispute resolution mechanism, development of economic infrastructure and social programs for the well-being of citizens. Nation-building, therefore, means that *someone* or *something* is doing the building *intentionally*.

Nation-building is thus a continuous process not a project that can be achieved through merely convening a national conference or promulgating a new constitution, or by creating new political arrangements/structures. Credible constitution - no matter how perfect or near perfect it could be judged - as well as whatever appropriate political arrangements are put in place are not process of nation-building in themselves and do not even guarantee that. Of course credible constitution and appropriate political infrastructure are the necessary framework to facilitate the process of nation-building. As far as Nigeria is concerned, its decimal level of political integration and very low level development of its productive forces have nothing to do with the lack of the required political infrastructure.

In response, at best, to the *symptoms* of the problem rather than to the *cause* or *basis* of the problem President Jonathan has rolled out his initial program of convening a National Dialogue. So far, there is very little to doubt the fact that the proposed National Dialogue has now eclipsed the hitherto much publicized centenary celebration of one hundred years of Nigeria following the amalgamation of Southern and Northern Protectorates by the British in 1914. And, that, there is also very little difficulty in establishing direct correlation between the National Dialogue agenda and the (in)famous paper by Prof. Ben Nwabueze on "North and South Divide as an Obstacle to the Creation of a Nation and National Front".

Using an academic yardstick the paper is a contradiction in terms. Intellectually, it exposes inherent limitations of clan-based constitutional lawyer to come to grips with the dialectics of human societies. As a piece of propaganda, not only it lacks the moral ground to be effective but its short-sighted and narrow-minded perspective has rendered it counter-productive at delivery point.

Certainly what have been achieved, so far, by the current debacle, would be the resolve of Nigerians to call off the bluff and demand a Sovereign Conference to comprehensively discuss and take binding decisions on the political future of Nigeria, as every single issue of contention - as could be proposed by any part of the Nigerian federation - should be put on the table for discussion and decision.

This Edition is devoted largely to issues dealing with the fundamentals of nation-building and the National Question. HAPPY READING....

Dr. Kabiru S. Chafe
Director, Arewa House
Editor-in-Chief

We need a Sovereign National Conference

— ARDP

Preamble

ARDP is a research-based organization made up of a group of academics drawn from the Universities and independent Research organizations across the North, anchored by the Arewa House Center for Historical Research and Documentation. It is established to provide a research-based content to the raging debate affecting Nigeria that seems to be driving the country to the brink and it exists to reposition Northern Nigeria in positive terms as a positive factor in the unity, stability and development of the country. As a knowledge-based organization, the ARDP is essentially non-partisan, non-ethnic and non-religious, which sees the progress of the Northern part of the country as indispensable to the progress of the totality of Nigeria.

While the ARDP was grappling with some of the major contemporary challenges facing the North and its people and was providing the needed framework for the strategic thinking and practical programs to transform and squarely address these challenges, the President, in his independent anniversary speech to the nation on 1st October, 2013, to mark the 53rd year of Nigeria's independence, announced the plan of the government to convoke a National Conference or a National Dialogue to deliberate on the problems confronting the country. This announcement by the President, was received with

understandable skepticism, by individuals and groups across the nation. For sure, the President did not tell the nation what problems or issues necessitate the convening a National Conference. We must ask, for the records, what issues or problems are there for which the nation does not have the appropriate governmental (operational) structure to deal with?

Let us take a casual reflection on some current and pressing issues facing this nation for sometimes now, such as crippling insecurity, acute and chronic shortage of power supply, monumental and unprecedented corruption, mind-boggling cost of governance, a collapsing educational system, grinding poverty and unemployment, growing fears over the 2015 elections and then ask whether these require a National Conference to resolve. If the president thinks they do then perhaps he should tell us what really is his job as a president? The ARDP concurs with the many who see the President's invocation for a National Conference as an inadvertent admission of failure of his administration to live up to

expectations of Nigerians and the international community. ARDP also hopes that the issues people might raise for the conference/dialogue would not suddenly be transformed into 2015 campaign manifesto for people without capacity and for a government that is adrift and has lost both the goodwill and confidence of Nigerians.

Since the announcement of the intention of the President to organize a National Conference, citizens across the country have expressed their doubts and raised questions on the motive of a President who only recently has been preaching the needlessness of such a conference. Many have sought to know what has happened since then to warrant this rather curious change. Many have pointed out to the attempt by the President to look at the previous



HIS EXCELLENCY
DR. GOODLUCK EBELE JONATHAN GCFR
PRESIDENT AND COMMANDER IN CHIEF OF THE ARMED FORCES
 FEDERAL REPUBLIC OF NIGERIA

conferences to bring out anything good in them by the Alfa Belgore Committee's Report. As soon as it became clear that the President had his own hidden agenda, which was not selling, he abandoned the committee, and nothing is heard of its work again. Others have pointed to the many issues begging for attention as earlier noted, which has exposed the gross lack of capacity, or is it lack of will, to deal with the issues. In point of fact, many see this as structured violence targeted at certain people and with certain ill motives. All these suspicions point to one important issue the absence of TRUST in governance.

TRUST in political philosophy and theory is considered critical to governance. Without trust even the notion of social contract cannot stand; for a contract presumes and is predicated on some measure of trust. Concerns over social inequalities and a perception of nepotistic governance have naturally accentuated the issues of trust. The current asymmetry of power in the current administration has created a kind of 'quite brutality' where some people appear to be targeted for extermination. These in turn have raised some of the enduring debate in moral philosophy, when should government merit our allegiance and when should they be denied it? This is not the place to fathom the pathologies of power in this administration, but it provides us with the rare opportunity to interrogate our understanding of the whole notion of power, its

responsibilities and its consequences in a democratic context. This is precisely why a Sovereign National Conference (SNC) and not dialogue or conversation is the answer to this perennial manipulation by Presidents.

While Nigerians do not need a conference/dialogue to address their daily daunting problems, apparently President Jonathan does. Elections are expected in early 2015, and Mr. President intends to run for a second (or third?) term. But internal political blunders within the ruling party, civil insecurity, which is being aggravated by the capacity-deficiencies of the various Task Forces and the scourge of monumental corruption scandals in his government, do present obvious difficulties. Thus, President Jonathan, a schooled politician, is being taught "the lessons of how to navigate through seemingly unresolved problems: When you need to divert popular attention in Nigeria and buy or 'waste' time, you can always call a conference!" The ARDP is of the strong opinion that the convocation of the Conference/Dialogue was a knee-jerk reaction by a government increasingly becoming inept and

incompetent and unable to face the challenges of everyday governance. Therefore, we are of the believe that, the convocation of the conference at this time is diversionary and time wasting; even as the issues, which many are advancing as a way to fundamentally correct our national challenges, are the type, which hardly needs the jamboree the Conference seems to be. After all we have had numerous of such dialogues, conferencing and fruitless conversations in the past, the most recent being the 2005 National Conference convened by Obasanjo's administration.

On the National Question and Nation Building

The most obvious feature of President Jonathan's proposed National Conference/Dialogue is its tacit invocation of the need to re-negotiate or negotiate terms of Nigeria's entire political structure through the paper of who appears to be his revered ideologue Prof. Ben Nwabueze, who declined his appointment by Mr. President as a member of the Presidential Advisory Committee on the National Dialogue on 'health grounds'. This paper entitled, "Lugard's Monstrous Acts of Gerrymandering and the Deleterious Consequences for us as Additional Reason for not Celebrating the Centennial of his 1 9 1 4 Amalgamation" squarely attempted to show (and rationalize) 'the North and South Divide as an Obstacle to the Creation of a Nation and National Front'.

**Thus, President Jonathan,
 a schooled politician, is being taught
 "the lessons of how to navigate
 through seemingly unresolved problems:
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SENATOR FEMI-OKUROUNMU

achievements, is currently undertaking a national conversation to better its cohesion and sharpen its focus. Nation Building and the National Question are on-going businesses and as Lenin would say 'the National Question is a democratic question'.

Since antiquity there has never been any state-like political system (modern equivalent of a

country) that was not multi-national (multi-ethnic) in its composition. This has been the case from Roman Empire down to the Napoleonic Empire, to the Hapsburg and Ottoman Empires. In contemporary world there is hardly a 'mono-national' state. Nationalities, ethnic groups, linguistic groups or cultural groups of human beings are themselves products of historical (and political) processes. With the dynamism of human society and advances in science and technology these boundaries are constantly shifting and identities still evolving. This is an absolute concrete scientific fact that is self-evident.

There is therefore nothing extraordinary about Nigeria as a multi-national (or multi-ethnic) state in the World. It is in the course of

historical processes and political engineering based on conscious policies and programs by trusted political leadership that some countries in the world today seem to have achieved some higher degree of homogeneity. But, even then, issues of national question and nation building are never settled anywhere on earth through blackmail and intimidation.

In the contemporary world, issues of nation-building are increasingly being centered around citizenship rights and equality in accessing these rights, special and conscious efforts to safeguard minorities and disadvantaged groups, gender equality in political and socio-economic spheres of a nation, protection of cultural assets, as well as many other related issues that would facilitate political integration of a nation. This goes to show that the process of nation-building is therefore a continuous process. Multi-nationality (multi-ethnicity) or even 'multi-raciality' has been turned into a source of strength by many nations. Incredibly, the most powerful nation on earth today, both economically and militarily, the United States of America, is the most heterogeneous country in the world in terms of all index of human differentiation chart one could draw.

Therefore, if the government of President Jonathan has become inept and grossly incapable of holding the nation together and live up to the expectations of Nigerians, as Mr. President's invocation of a National Conference/Dialogue clearly demonstrates, so be it. But, it should be made clear to all and sundry that the federal government can neither eat its cake and have it nor smoke its pipe from both ends.

While the ARDP absolutely rejects the ahistorical and bankrupt assertions and analysis of Prof. Nwabueze's paper in its entirety, we would very much welcome a Sovereign National Conference with the absolute power to renegotiate or negotiate all terms of the political structures of Nigeria with all options on the table.

Indeed, Nigeria faces huge issues of nation-building and the National Question. But, which nation does not? The debate over the National Question around Quebec in Canada is still simmering. Spain is still battling with its separatists. Europe is still trying to reconcile unity with uniformity. But that is a long way from mid-sixteenth century when there were not less than 360 different German-speaking states in Europe. Australia is sorting out their aboriginal citizens. Singapore, despite its

Status and Powers of the National Conference/Dialogue

From the foregoing, it would seem expedient that the status and powers of the proposed National Conference shall be derived from Section 14 (2 a) of the Constitution of the Federal Republic of Nigeria, which states:

14. THE GOVERNMENT AND THE PEOPLE

(2) It is hereby, accordingly, declared that:

(a) Sovereignty belongs to the people of Nigeria from whom government through this Constitution derived all its powers and authority;

The National Conference shall, therefore for all intents and purposes, be sovereign and its decision final and binding subject to the approval of all eligible Nigerians through a national referendum to be determined by a simple majority.

The National Conference shall be presided by the Chief Justice of the Federation to be assisted by the two most senior Judges of the Supreme Court. During the period of the National Conference its presiding officer and also the Chief Justice of the Federation shall act as the Head of the Government of the Federation.

To minimize collateral disruptions the political structures in the 36 states of the Federation shall be maintained during the course of the National Conference.

Representation and Modalities of Electing Members of the Conference

based on nationalities, or so-called ethnic nationalities. And, there has never been any political system in history since antiquity where one can draw any example. Thus, to talk of National Conference based on representation by ethnic nationalities is sheer stupidity, to say the least.

ARDP believes that Nigeria, since its foundation has been a federation of political units. So far, to date, the best proportionately defined unit of political representation of the Nigerian peoples is the Federal Constituencies, which determined the current composition of the Federal House of Representatives. Since this is a 'Peoples' Conference, to democratically decide on our future, government should neither interfere, nor be represented by any individuals, groups or organizations whatsoever; rather, the conference should be populated only by peoples' representative. Thus, elections of members to the National



To begin with, it is necessary to lay down the fact that since the proclamation of Lagos Colony in 1861, the Northern and Southern Protectorates in the early 1900s, and the foundation of colonial Nigeria in 1914 down to the present political dispensation, political representations has never been by so-called "ethnic nationalities". There is no country in the world where political representations are

Conference should be based on the existing federal constituencies. Each federal constituency shall elect one member to the National Conference through a Universal Adult Suffrage.

Such elections of members to the National Conference should be organized and conducted by reconstituted 36 States' Electoral

Commissions to be headed by the Chief Judge of each of the 36 States of the Federation.

Residual Issues to be Determined by the Conference in the First Two Weeks after Inauguration

During the first two weeks after its inauguration the National Conference should determine the following issues:

- The mode of sharing power with the National Assembly or otherwise
- The 2015 Elections

Agenda of the National Conference/Dialogue

The National Conference shall discuss all issues relating to negotiation or re-negotiation of Nigeria as a single political community. Therefore, the National Conference shall among, any other issue it deems important, deliberate and decide on the following key issues:

1. Whether the 1914 Amalgamation of the Northern and Southern Protectorates as a Federal Republic shall subsist or not, or what other issues need to be re-negotiated and what are they, and what are the terms, if any;
2. Whether the present political structures of the Federal Republic of Nigeria with 36 States and FCT shall subsist, or what other political arrangement shall be adopted

and how;

3. If the Federal Republic of Nigeria, as presently constituted, shall subsist or any other arrangement is proposed, what type of government shall be adopted; whether Presidential System or Parliamentary System of government;
4. Mode and nature of political relationship between political

ARDP believes that the president should face the daunting task of resolving the pressing problems of the citizens of this country which he claimed voted him into office: the problems of insecurity, the problems of monumental corruption, the problems of collapsing infrastructure and institutions, the problems of poverty and youth unemployment and the crisis of trust and confidence in his administration.

This SNC must have the powers to decide its own procedure, including the decision as to the continuity or otherwise of the both the executive and legislative arms of government while it sits.

To avoid all these and to start chasing an ill-defined and ill-conceived National Conference/Dialogue is not only evasive but a clear dereliction of duty.

Having made this point, the ARDP, believes that if there has to be any conference then it has to be a SOVEREIGN NATIONAL CONFERENCE, with the powers to discuss anything under the sun. This SNC must have the powers to decide its own procedure, including the decision as to the continuity or otherwise of the both the executive and legislative arms of government while it sits. The decision of this SNC must be subjected to a referendum. Hopefully this will bring an end to this endless manipulation,

intimidation, and persecution of citizens by their presidents.

Being a Memorandum submitted to the Presidential Advisory Committee on National Conference /Dialogue at its public hearing for the Northwest geopolitical Zone in Kaduna on Monday 10th October, 2013.

- units;
5. Citizenship and Indigenship;
6. Resource ownership, control and allocation;
7. The new Constitution and modalities for its drafting and ratification, if need be.

Conclusion

The ARDP has reasons to believe that the call for a National Conference by the president is to say the least diversionary. The

Executive Summary of **F.D. Lugard's 1914 Amalgamation Report**

By: Prof Abdullahi Ashafa

The Report entitled “Report by Sir F.D. Lugard on the Amalgamation of Northern and Southern Nigeria and Administration, 1912-1919” was prepared in April 1919 and presented to the British Parliament in London in December 1919. It was generally an updated feedback to the parliament, which in the earlier instance endorsed the Amalgamation in the first place. The report consisted of 3 Parts, each dealt with separate but related issues for parliamentary noting. The first was made up of the introduction and preliminaries to the amalgamation, the second dealt with the method of amalgamation and the last covers the general administration and progress so far made between 1914 when the amalgamation was finalized and 1919 when the report was presented. It covered such matters as administrative reorganization, the powers and functions of the Central and Provincial Governments vis-à-vis its various officers and units heads, the courts of law and administrative capitals as well as development projects executed or proposed for execution and the impending challenges and how to deal with them.

The Character of Nigeria, Geography, Area and Climate:

The purpose of this in the report was to sketch briefly the character of each part of the country and to also indicate the causes of their divergent forms of colonial Administration and the reasons, which led to the necessity of amalgamation. It shows that of the total 332, 400 sq. miles that made

up Nigeria, the Northern Nigerian Protectorate was about 255,700, while Southern Nigeria, including the Colony of Lagos was made up of 76, 700 sq. m. The map of Nigeria, which shows the country is divided into two parallel boundaries by the Rivers Niger and Benue (in many cases rather leaving part of certain tribal areas in one Administration and the remainder in the other, which in itself made amalgamation desirable) is a mere arbitrary line of parallels of latitude than a true division between the North (with 255, 700 Square miles and the South (with 76, 700 square miles).

Ethnography, Population, Religions etc:

In terms of ethnography, population and religion, the report shows that the North originally described by Henry Barth as the densest in all Africa had by 1900 had its population dwindled to about 9 million for some reasons of war and slavery, while the South was estimated at 7.15 million (probably an over-estimate) (words in parenthesis in the original). The reports goes to describe people in the South to belong to pure negroids than the Hausas and others in the North who were admirable agriculturalists. It described many of the delta tribes as living a semi-aquatic life in their canoes, fishing and collecting the abundant sylvan produce, both for their own sustenance and for trade with the middlemen who carried it to the coast merchants.

The reports show that while the North felt the influence of Islam early enough, with the religious

revivalism of the early 19th century the reason for the Fulani conquests, which swept the country from Sokoto to Yola, 1000 miles to the East, and from the Sahara to the confines of the Equatorial Belt, the social and religious organization of the Qur'an supplemented and combined with pre-existing and advanced form of tribal administration handed down from the powerful Songhai Empire, which extended from Chad to Timbuktu with their courts served by judges in Muslim law and fearless in its impartial application. Its system of taxation was developed and the form of Administration highly centralized but experienced rapid deterioration against the spirit of the jihad and degenerated into slave-raiding, spoliation of the peasantry, inhuman cruelty and debased justice that justified European conquest. On the other hand, the South was for the most part, held in thrall by Fetish worship and hideous ordeals of witchcraft, human sacrifice and twin murder. The great Ibo race to the East of the Niger, numbering some 3 million and their cognate tribes had not developed beyond the stage of primitive savagery. In the West, the Kingdom of Benin, like its counterpart in Dahomey, had up to 2,897 groaned under despotism, reveled in holocaust of human victims for its Fetish rites. Further West, the Yorubas, Egbas and Jebus (sic) had evolved a fairly advanced system of Government under recognized rulers. The coast fringe was peopled by negro traders and middlemen who had

acquired a smattering of education in Mission schools, and who jealously guarded the approaches to the interior for the European merchant. In the principal towns (Lagos, Calabar, etc) there were some few educated native gentlemen who practiced as doctors, barristers etc. jealously guarded the approaches to the interior for the European merchant. In the principal towns (Lagos, Calabar, etc) there were some few educated native gentlemen who practiced as doctors, barristers etc.

Advent of British Rule:

The British had maintained a Consul at Lagos since 1852 and obtained the cessation of the Island in 1861 solely to put an end to the overseas slave traffic. But when the "Scramble for Africa" began following the Berlin Act of 1885, many steps were taken to secure the coastline from Lagos to the Cameroons to establish a claim to the hinterland for the British as "sphere of influence" and the area was placed named Oil Rivers Protectorate under the Royal Niger Chartered Company, even as the Colonial Office controlled Lagos Colony. The friction with France between 1893-94 compelled the Foreign Office to champion the cause of the Royal Niger and consequently led to the declaration of the Niger Protectorate over the territories controlled by the RNC and when the British Government completed the buying over the Company on January 1st 1900, the Government of Northern and Southern Nigeria were created, with Lagos a third Administration.

Character of British Administration: The divergent conditions (geographical, ethnographical and climatic) and the manner, which the different parts came under the Crown, had, as to be expected, profoundly influenced the form which British Administration took in each. When the conquests of the various areas were accomplished, the British Administration was faced with



F.D. LUGARD
FIRST GOVERNOR-GENERAL OF NIGERIA

urgency of creating a new organization and of developing a native policy. Thus there was again the necessity to reorganize the Native Administration, one, because there was no revenue from prohibited trade in spirit and second because the cost of the large force necessary for the control of the country absorbed the greater part of the wholly inadequate grant from the Imperial Government.

Decision to Amalgamate: When Lugard was Governor of Hong

Kong, (was earlier High Commissioner of Northern Nigeria from its inauguration in 1900, which he was responsible) he was invited towards the end of 1911 by Mr. F. Harcourt, Secretary of State for the Colonies and appointed Governor of the two separate Administration simultaneously and quickly proceeded to Nigeria in September 1912 and returned to

England the following March to submit his proposal for Amalgamation, which was accepted and proclaimed on January 1st 1914. By this a country of about 16 or 17 million, the largest of the Crown Colonies and Protectorates of the British Empire emerged and placed under the control of a Governor-General. More than a befitting ceremony such as oath taking at each capital-Lagos and Zungeru, a Durbar held in Kano attended by all the Muslim Chiefs and principal representatives of principal "pagan" tribes, the Amalgamation brought people for the first time in common friendship to swear allegiance to His Majesty

such as the rivals Sokoto and Bornu. Consequently, a uniform time for Nigeria (7 ½^o meridian)-half an hour fast of Greenwich was established for railway and telegraphic convenience, a single weekly Gazette superseded the former publications, the "General Orders" of the former Administration were cancelled for Standing Orders common to all Nigerians and a colonial badge was introduced known as the 'Solomon's Seal'.

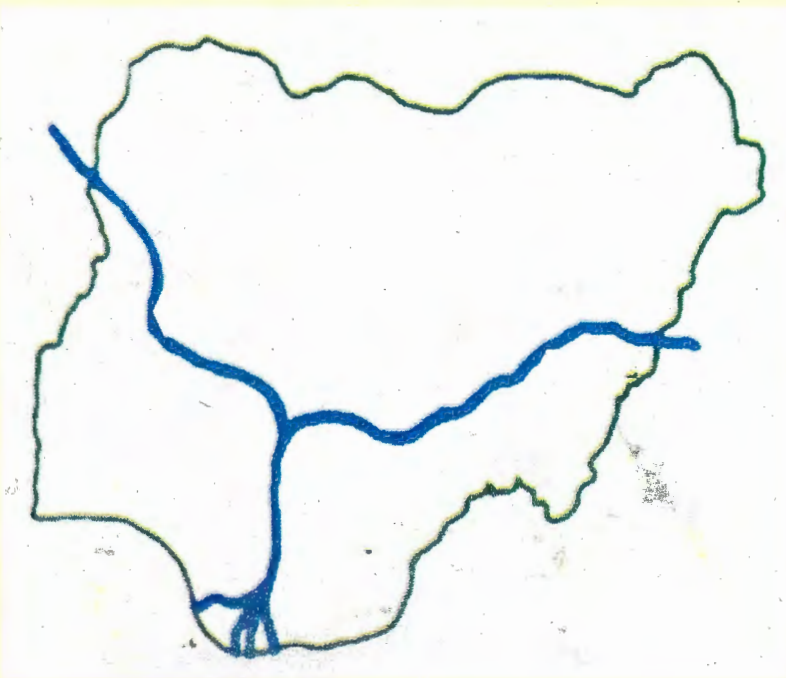
Necessity for Amalgamation:

Finance and the railways were important consideration in integrating the North and Southern Nigeria. It became apparent that controlling a territory as large as 332, 400 Sq. m to be connected only by a single railway and uncertain waterway of the Niger, with no other lateral means of communication required a central Government to be divided into two or more dependent Administration. But financial expediency facing the colonial Government was a major albatross to this venture. It was realised that the 1906, by amalgamating Southern Nigeria and the Lagos Colony into one Administration and named the Colony and Protectorate of Southern Nigeria had greatly reduced the financial stress of the Government when without any increase in import, duties in liquor had increased rather astonishingly to the sum of \$1,138, 000 in 1913 (at a time direct taxation was impossible). In contrast, by this time the Colonial Government in the North, which barely had enough to balance its budget was largely dependent on British taxpayer in the form of annual grant from the Imperial.

Government, largely because its energies were being concentrated upon the development of the Native Administration and revenue generation from direct taxation. It was thought that though the distance of 250 miles from the coast rendered the expansion of trade difficult, the Governments in the North and South had aggregate revenue practically to their needs, were divided into two boundaries

by an arbitrary line of parallels of latitude (in many cases leaving part of a tribal area in one Administration and the remainder in the other, which in itself made amalgamation desirable).

Secondly and related to financial dilemma was the policy and control over the railway. The railway had been constructed in the South for quite some time. The Northern Nigerian Government, which was depending on Imperial Grant felt the need to ensure the development



of its trade and also secure its custom duties by commencing the Baro-Kano railway with a junction in Minna, traversing a well-populated areas and tapping the great trade centres. At a time the two outlets to the sea were now in acute competition and the construction of southern section of the Lagos line was being viewed as costly and extravagant, there was the need for immediate unification to have common railway policy; use and control with a view to checking extravagance as recommended in Major R.E. Waghorn's report. Not only that the

advent of the railway accentuated the need for revision of the apportionment of Custom duties collected at the port, but the growing divergence of administrative methods as the interior became opened up in the south, also called for a common policy that made amalgamation a great necessity. In view of the need to assimilate the differences in policies, land matters and administrative units throughout the country as well as the railway and military forces, which were now to be common to the whole country of Nigeria and in order for the Amalgamation to have any prospect of permanence, certain minor problems should be resolved without creating jealousy and friction in a manner that the Amalgamation become what Lugard described as "not a mere political, geographical, or, more especially a financial expression" but "as a means whereby each part of Nigeria should be raised to the level of, the highest plane attained by any particular part" country as well as the railway and military forces, which were now to be common to the whole country of Nigeria and in order for the Amalgamation to have any prospect of permanence, certain minor problems should be resolved without creating jealousy and friction in a manner that the Amalgamation become what Lugard described as "not a mere political, geographical, or, more especially a financial expression" but "as a means whereby each part

of Nigeria should be raised to the level of the highest plane attained by any particular part”.

Effect of the Amalgamation: The report observed that Amalgamation not only gave a

fiscal and railway system, as well as customs administration that equally allowed some administrative convenience and cost effectiveness. In fact, the realized revenue in the first year of Amalgamation put at \$3, 048, 381

was an indication that the economy improved considerably so that the resources pulled due to Amalgamation facilitated the construction of the Eastern Railway reaching the coal mines at Udi in May 1916 at the cost of a b o u t \$2,000,000 sterling from revenue and reserves and without any need to recourse for loan from the Imperial Treasury, even as it were at war time when resources were b e i n g mobilized.

The report attributed this increase in revenue to the

steady increase in the yield from the effective direct taxation in the North at a time the World War I had dislocated trade, so that instead of the anticipated deficit of \$200,

000, there was rather was a credit balance of \$80, 500. The Eastern Railway not only cheapen transport, but also freed for productive work the great army of labour engaged in transporting produce to the coast. Further constructions that traversed the country populated by industrious agriculturalists and suitable for cotton also captured the Upper Benue trade, the coal field in the South East and in the process prospects for mineral oil were being investigated.

General Issues and Principal Projects of Development: In the final section, the report gave a general progress report on general administration of Nigeria and the Cameroons, raised issues concerning trade and industry, slavery, free labour, finances, railway, mineral resources, education etc. The report noted with concern the extravagance or unnecessary expenditure error (as adversely criticised by Major Waghorn) in the construction of the bridge over the Niger due to the system construction by Consulting Engineers, which contrasted very unfavourably with the Northern Baro-Kano Section undertaken under local supervision and suggested better approach to in future construction works.

The report equally provided an update in view of increased revenue due to the Amalgamation of the planned harbour works in dredging, reclamation and wharves works at Lagos, the Apapa Wharves and Terminal, Port Harcourt Wharves, as well as forestry, agriculture, irrigation and veterinary in both the North and South of Nigeria.

The report observed that Amalgamation not only gave a great impetus to trade in United Nigeria; but that some of the outward manifestations of the new spirit of mutual co-operation and integration, which the Amalgamation rendered possible were facilitated by the unified fiscal and railway system, as well as customs administration that equally allowed some administrative convenience and cost effectiveness.

great impetus to trade in United Nigeria; but that some of the outward manifestations of the new spirit of mutual co-operation and integration, which the Amalgamation rendered possible were facilitated by the unified

NIGERIA'S REVENUE ALLOCATION FORMULA SHOULD BE BASED ON CLEAR NATIONAL OBJECTIVES AND ON POLITICAL, ECONOMIC AND SOCIAL BASICS OF FISCAL FEDERALISM

By Kabiru S. Chafe

Introduction

No one will dispute the fact that one of the most controversial issues in our national discourse - and one that has the tendency to evoke high emotions among the citizenry across the divides each time it is brought forth for discussion or analysis - is the issue of equitable revenue allocation in Nigeria. The issue, has been over politicized, and the various governments in attempts to find solutions to contending issues on the matter have established successive Commissions/Committees on revenue allocation, which attempted various criteria for sharing national revenues to the tiers of government in the federation. During the last few years, in particular, the imperative of competition over sharing the commonwealth in the context of plural Nigerian society resulted into desperate evocation of either fallacious historical antecedents or concoction of a historical definition of the structure of the Nigerian Federation in order to advance predefined claims in the share of the revenue allocation formula.

It is often generally realized that it is fundamental for Nigeria to come up with an acceptable formula that would foster a more balanced development and ensure the corporate existence of the country. However, this can only be realized

when concrete policies and programs predicated on concrete socio-political structures of Nigeria are put in place. Otherwise, all the ideals (or objectives, or principles) upon which the structure of the revenue allocation formula is based would largely remained abstract, a wishful thinking and hollow.

Thus, it is the contention of this memorandum that the first critical requirement for the review of the revenue allocation formula is to clearly grasp the nature and dynamics of the polity - that is, the Federal Republic of Nigeria - for which the exercise is meant to serve, under carefully considered strategic objectives that would ensure its corporate existence, harmony, growth and development. For the sake of any scientific analysis, Nigeria as a polity should be seen as an organic entity. It is imperative therefore to come to grips with its historicity and dynamics that give content and form to its dynamic nature within particular historical context.

Foundations of Modern Nigeria

For the sake of over-emphasis, to grasp the basis of the Nigerian polity is not only important or desirable but is ABSOLUTELY necessary since it is largely on the basis of clear understanding of the

political foundations upon which modern Nigeria emerged that political policies and programs propounded could guarantee socio-political integration that could drive the processes towards unity, peace and development. It is equally on the basis of such clear understanding that we would be able to come to grips with the nature of the political crisis that currently undermines unity, peace and development, and more fundamentally is seriously but unnecessarily threatening the survival of Nigeria as a single political community.

We all know the historical timelines of how modern Nigeria emerged as a colonial entity under the British Empire.

The first territory to be conquered and controlled by the British was the Lagos Colony in 1861. The Lagos Colony subsequently covered most of the Yorubaland. From then on (i.e., 1860s to 1914) the British commercial imperialist activities pushed into the hinterland to cover the rest of what is now Southern Nigeria and Northern Nigeria.

In 1900 the Southern Protectorate was proclaimed from the union of the Niger Coast Protectorate with territories chartered by the Royal Niger Company below Lokoja on the River Niger. In 1906 the Lagos Colony was added and the

territory was officially renamed the Colony and Protectorate of Southern Nigeria. In 1903, with the conquest of the central authority of the Sokoto Caliphate, the Northern Protectorate was proclaimed.

In 1914 the two Protectorates were amalgamated to form the Nigerian Colonial State. The Governor-General, Frederick Lugard, who took office in the same year was responsible for overseeing the unification. He established several central institutions to anchor the evolving unified structure. A Central Secretariat was instituted at Lagos, which became the seat of government, and the Nigerian Council (later, the Legislative Council) was founded to provide a forum for representatives drawn from the Provinces. Certain services were integrated across the Northern and Southern Provinces

because of their national significance; military, treasury, audit, posts & telegraphs, railways, survey, medical services, judicial and legal departments were all brought under the control of the Central Secretariat in Lagos.

Of course the processes of amalgamation met up with serious constraints and challenges. Subsequent constitutional development projects were undertaken between 1912 and 1963 to provide the political framework for the emergence, development and sustenance of Nigeria as a federal polity while securing local identities, needs and equity of participation in federal matters. The Clifford Constitution of 1921/22 introduced the elective principle for legislative houses.

The Richards Constitution of 1946 largely aimed at promoting unity of Nigeria and securing greater participation by Nigerians in discussing their affairs. The Macpherson Constitution of 1951 was to strengthen the political status of the Regions by increased participation in the federal legislature.

Between 1951 and 1954 the two Constitutional Conferences held in London and Lagos resulted in the 1954 Constitution whose main features were: the separation of Lagos, the nation's capital, from the Western Region; the establishment of a Federal Government for Nigeria comprising three regions, namely, North, West and East with a Governor-General at the Centre and three Regional Governors; the introduction of an exclusive Federal Legislative List as well as Concurrent List of responsibilities for both the Federal and Regional Governments, thus resulting into a stronger central government and weak regions; regionalization of the Judiciary and of the Public Service through the establishment of regional public service commissions in addition to the federal one. The 1954 Federal Constitution remained in force until 1960 when Nigeria became an Independent Sovereign Nation. Proposals for the Constitution of the Federal Republic of Nigeria, adopted by the All Party Constitutional Conference held in Lagos on 25 and 26 July 1963 provided for a Republican Constitution creating the office of the President and modified the structures of the Regions accordingly. Subsequently, the Mid-Western Region also came into existence to make four

Of course the processes of amalgamation met up with serious constraints and challenges. Subsequent constitutional development projects were undertaken between 1912 and 1963 to provide the political framework for the emergence, development and sustenance of Nigeria as a federal polity while securing local identities, needs and equity of participation in federal matters.

regions in 1963.

The political restructuring of Nigeria from four Regions to 12 States in 1967, to 19 States in 1976, to 21 States in 1987, to 30 States in 1991 and to the present 36 States in 1996 are fresh in our minds. Curiously, demands for more states are still being debated and considered by the National Assembly as part of the ongoing constitutional amendment project.

From the foregoing, therefore, it is very easy to establish the following conclusions:

1. That, within the context of the present political structure of the country, both historically and inherently, the present 36 States are *federal* units and NOT *federating* units as erroneously being canvassed by many. Nigerian Federation is not a classical example of

federations such as the United States of America, which was formed by hitherto existing sovereign nations and at the time of the union determined which functions to hold and which ones to devolve to the Centre;

2. The notion of "true federalism" to refer to some obscure political arrangement is either a product of political confusion or fraudulent political maneuvering, or both. If by the notion of "true federalism" it is implied to mean that each of the 36 States should control 'its own resources' and 'mend for itself as it deems fit', then what is being implied is a case for confederation rather than federalism. If, on the other hand, this notion of going back to "true

federalism" is merely some reflections of contradictions and utter disappointments to the manner the State apparatus are being run both at the federal and local levels, then perhaps there is the urgent need for Nigerians to comprehensively debate and decide on their political future; and,

3. The Nigerian State, as the Sovereign Power, created the States as mere *administrative units* essentially to promote 'unity in diversity'. Without prejudice to whatever political and fiscal arrangement that Nigerians would agree to, ownership of human and material resources within the federation belongs to the Nigerian State. Thus the concept of 'oil producing States' - to refer to the States

on whose territory oil resources are being produced - is absolutely misnomer. The only oil producing state is the *Nigerian State*, which alone made all the investments in its explorations—and continues to do so in its production.

A Review of the Revenue Allocation Commissions *Vis-à-Vis* the Contending Considerations in Managing the Nigerian Federal System Since 1946

The history of revenue allocation formula and Commissions, in the attempts to arrive at an acceptable sharing formula for Nigeria, started



during colonial rule. The first Commission established in 1946 – although its recommendations were to take effect from 1948/49 – was *ad hoc* in nature. The Commission, under Phillipson, placed emphasis on three principles for revenue sharing: derivation; population; and, even progress. This period was characterized by strong federal government's presence in fiscal matters. The newly created Regional Councils at the time were allocated the residue or excess of the budgetary needs of the Central Government because they had no legislative powers whatsoever. So they could not collect or appropriate revenue.

By 1951, the recommendations of that Commission became unacceptable to Nigerians in general and Nationalists in particular. Consequently, another one was set up that year known as Hicks Phillipson Commission. This Commission recommended three principles: derivation; needs and national interest. The recommendation of this Commission was to take effect in

1952/53. In addition, however, the Regional Councils during this period had the fiscal powers with independent revenues and tax jurisdictions with the aim of promoting regional identities. The Central Government then shared equally with the Regions (East, West and North) the centrally collected revenue. The Regional portion of this revenue was in turn shared among the Regions largely on the basis of derivation. Mention must be made of the introduction of special grants to the Regions to take care of education and police protection. The major difference or departure of this Commission with the previous one is that it de-emphasized population criterion

and replaced it with national interest.

In 1953, Chick's Commission was raised to review the formula again. In its report, the Commission adopted and emphasized the derivation principle as the basis of allocation of revenue to the Regions. For effective application of the derivation principle, the following weights were allocated for each region. Eastern and Northern Regions each had 30 percent while the Western Region had 40 percent. Still in search of acceptable revenue allocation formula in 1958, Raisman Commission was raised to review

it. In its own recommendation, it reduced considerably the importance of principle of derivation, and retained the principle of fiscal autonomy for the Region. It also emphasized the principle of needs and population has used as an approximate index of fiscal needs and the basic responsibilities of the regional governments and the need for even-development of the country, which it called "unified national policy".



The Commission recommended further that the North, which had over half of the country's population was to receive 40 percent; Western Region was to receive 37 percent, Eastern Region 18 percent and Southern Cameroon 5 percent; while the Northern Region in addition received compensation because the principle of derivation worked against it in the past.

Six years later in 1964, the Binns Commission did another review. This Commission was established as a result of a realignment of boundaries. First, with the referendum that transferred Southern Cameroons to the Cameroon Republic in 1961 and the creation of the Mid-Western Region from Western Region in 1963. The Commission's recommendations contained the emphasis on the use of the principle of needs. While the federation and the Regions continued to share the federally collected revenue, the Commission recommended a change in the formula for sharing the Distributable Pool Account (DPA). Northern Region had 4230 percent; Eastern Region 30 percent, Western Region 20 percent and the Mid-western Region 8 percent.

From the 1970s the recommendations of various Revenue Allocation Commissions saw the gradual reduction of State Government Accounts. This state of affairs was largely brought about by the creation of more states by successive military governments.

The creation of the twelve-states structure in 1967 brought about a revision in the revenue sharing formula, with the retention of the basic principle of allocation as recommended by the Binns Commission. In 1968, the Diana Committee – an interim measure pending the working out of a new revenue system following the creation of 12 states – was raised.

The Committee stressed the most urgent problem facing the nation as the gross imbalance in economic development among various states of the federation. Thus, it introduced minimum responsibility of government as a revenue sharing criterion. While retaining the principles of need,

even-development and derivation that had been introduced by previous Commissions, it recommended the establishment of a permanent Revenue Planning and Fiscal Commission. However, the latter recommendation of the Diana Committee was never implemented.

From the 1970s the recommendations of various Revenue Allocation Commissions saw the gradual reduction of State Government Accounts. The Federal Government further exacerbated this with the establishment of Special Accounts. This state of affairs was largely brought about by

the creation of more states by successive military governments. During the military regimes, particularly from the 1900s, the Special Account was allegedly used to favour certain States/Local Governments on various occasions.

Notwithstanding, however, subsequent periodic modifications of the allocation criteria have further confounded ethno-regional rivalry, creating intense political maneuvers that have deprived Nigeria of evolving a coherent revenue allocation framework capable of sustaining the corporate existence of the country and ensuring its political and socio-economic development.

TABLE 1:
**Summary of the Recommendations of the Revenue Allocation
by Commissions or Technical Committees since 1946**

COMMISSION/ COMMITTEE	RECOMMENDED CRITERIA	OTHER RECOMMENDED FEATURES
Phillipson, 1946	a) Derivation, b) Even progress	To share the balance after deducting central government's budgetary need
Hicks-Phillipson, 1951	a) Derivation, b) Fiscal Autonomy, c) Needs, d) National Interest	Proportion of specified duties and taxes also allocated to the Regions on the basis of derivation; special grant capitalization; education; and, police
Chicks, 1953	a) Derivation, b) Fiscal Autonomy	Large portion of revenues from import duties and excise to the Regions on the basis of consumption and derivation
Raisman, 1958	a) Derivation, b) Fiscal Autonomy, c) Balanced Development, d) Need	Proportion of specified revenues distributed on the basis of derivation; and, creation of Distributable Pool Account (DPA) with fixed Regional proportional shares: North 40%; West 31%; East 24%; and, Southern Cameroons 5%
Binns, 1964	Same as above	New composition of DPA: North 42%; East 30%; West 20%; and, Mid-West 8%
Diana, 1968	a) Even Development, b) Derivation, c) Need, d) Minimum Responsibility of government	Introduced establishment of Special Grant Account.
Decree No. 13 of 1970	a) Population 50%, b) Equality of States 50%	Export duties to States reduced from 100% to 60%
Decree No. 9 of 1971	Same as above	Transferred rents and royalties of offshore petroleum mines from the States to the Federal Government
Decree No. 6 of 1975	Same as above	Onshore minimal royalties to States reduced from 45% to 20% and the remaining 80% into the DPA. Import duties on motor spirit and

		tobacco to be paid 100% into the DPA; 50% of excise duties to be retained by Federal Government and 50% to the DPA
Decree No. 15 of 1976	Same as above	Regional proportional share of DPA split among the seven new States in accordance with relative population
Aboyade, 1977	a) Equity of Access 25%, b) National Minimum Standard 22%, c) Absorptive Capacity 20%, d) Independent Revenue 18%, Fiscal Efficiency 15%	Replaced DPA with Federation Account and fixed proportional share out of this account as follows: Federal Government 57%; States 30%; Local Governments 10%; and Special Fund 3%. States and Local Governments Joint Account Created.
Okigbo, 1980	Same as above	Federation Account to be shared as follows: Federal Government 55%; States 30.5%; Local Governments 10%; and, Special Fund 4.5%
Decree No. 36 of 1984	Same as above	Federation Account to be shared as follows: Federal Government 55%; States 32.5%; Local Governments 10%; and, Special Fund 2.5%
Danjuma, 1989	Same as above	Equality of States 40%, Population 30%, Social Development Effort 10%, Tax Efforts 10%, and Land Mass 10%
Decree No.49 of 1989	a) Equality of States 40%, b) Population 30%, Internal Revenue Effort 10%, Land Mass 10%, and Social Development Factors 10%	Federation Account to be shared as follows: Federal Government 47%; States 10%; Local Governments 15%; and, Special Fund 8%
Decree No. 3 of 1992	Same as above	Federation Account to be shared as follows: Federal Government 50%; States 25%; Local Governments 20%; and Special Fund 5%
From 2009	Same as above	Federation Account to be shared as follows: Federal Government 48.5%; States 24%; Local Governments 20%; and Special Fund 7.5%

It can be seen that in 67 years, about 17 different revisions were made to the revenue allocation principles and/or formulas of the country. The Commissions or Technical Committees established over time considered certain principles, which are used to serve as the yardstick for revenue allocation. In the aggregate, these principles that are considered up to this day include:

- a) Basic Needs;
- b) Minimum Material Standards;
- c) Balanced Development;
- d) Derivation;
- e) Equality of Access to Development Opportunity;
- f) Independent Revenue/Tax Effort;
- g) Absorptive Capacity;
- h) Fiscal Efficiency;
- i) Minimum Responsibility of Government;
- j) Population;
- k) Social Development Factor;
- l) Equality of States;
- m) Landmass and Terrain; and,
- n) Internal Revenue Effort.

The two major components of the revenue allocation formula used for disbursement of funds to the beneficiaries from the Federation Account are Vertical Allocation Formula (VAF) and the Horizontal Allocation Formula (HAF). Vertical Allocation Formula shows the percentage allocated to the tiers of government. As at present, the Federal Government has 48.5% of the total distributable funds from the Federation Account; all the 36

States and the FCT take 24%; and, all the 774 Local Governments take 20%. The Horizontal Allocation Formula, on the other hand, is applicable to States and Local Governments only. The Horizontal formula provides the basis for sharing of the total block allocations to States and Local Governments among members.

It is widely recognized that one major contemporary herculean task facing Nigeria is the issue of an acceptable revenue allocation formula by all the 'contending political forces' in the country. This partly explains the utter failure of the governments in the recent past to address the issue for such a ridiculously long period of time.

But, what really are the challenges of revenue allocation in Nigeria's federalism? In any endeavor to concretely examine these challenges it is absolutely important to distinguish between the *objective* challenges and what, I believe, are our *subjective* challenges affecting our companionability. And to appreciate the dynamics of the objective challenges we now face, it is worthwhile to examine their basis; their historical nature and contemporary patterns and dimensions.

The Challenges of Revenue Allocation Formula in Nigeria's Federalism

Almost all scholars or political commentators (and political gladiators - that abound today) who have written about revenue allocation in Nigeria are quick to

remark that 'it had defied all past attempts at permanent solution', or that 'Nigeria has failed to evolve an ever-lasting revenue allocation formula', or still that 'it is a phenomena in a either, permanent disorder' or the many (and many) other similar exclamations existing within popular imaginations or concrete facts.

But, is there any country on earth that has permanent *revenue sharing formula*? I am not sure there would be any country on this earth that even aspires to have such, except perhaps Nigeria. Ironically it is the same Nigeria that has the most porous revenue allocation arrangement among its entire contemporary multi-ethnic (or if you prefer -multi-national) and multi-religious community of nations.

Here, when I talk of revenue allocation *formula* it should not be confused with what modern nation-states primarily talk of, which is, revenue allocation *principles* or *national objectives*. Regrettably, in our own case - particularly in more recent times - we mostly outline revenue allocation *criteria* in calculation of projected *share* in the allocation *formula* without regard to basing this on very clear national objectives that would serve as the political and socio-economic equilibrium upon which reward system (incentives) and appropriate developmental challenges are achieved through the entire processes of the revenue allocation formula in particular, and the national fiscal



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due to the same reasons as of during the last decades of the colonial period.

Between 1992 to date, we are talking of 21 years operating on the same revenue allocation structure. Under the most favourable conditions of 'all things being equal; simple processes of *natural laws* of social development would render the existing revenue allocation structure not only inadequate but also obsolete and counterproductive. In other words, it is instructive to note that even if by 1992

arrangements in general.

If we reflect carefully, we find that during the last 15 or so years of colonial rule, which is between 1946 and 1960, there were four major revisions of the revenue allocation put up by the British colonial government. This was not because the colonial masters were making 'mistakes' in their assessments but largely because within the possible shortest time, what was provided would become inadequate and adjustments were therefore needed in the context of new realities. Even between 1960 and 1992; a period of about 30 years - when practically speaking was the last time a major structure of the revenue allocation formula was put in place, we can talk of about 13 major revisions of the revenue allocation formula largely

the country was predicated on the most appropriate revenue allocation structure of the time it would have been normally overdue for series of major adjustments by now, for the objective needs of responding to new challenges and realities. On the contrary moreover, since 1992, 'things have been miles apart from being equal'.

The immediate post-1992 period marked the beginning of the dark era in the *historical conscience* of Nigeria's federal co-existence. The repercussion of what happened after the famous (or infamous) June 12 political saga had engineered political propaganda championed by a section of rube-rousing press that began divisive and a historical redefinition of Nigeria's federalism as a weapon of so-called "power shift". And, the shortsighted political appeasements that followed in the

political dispensation of the Fourth Republic has now created the GREATEST challenge - largely a catalogue of *subjective* challenges - facing the revenue allocation formula in Nigeria's federalism.

This now brings me to the issue, which I mentioned earlier, of deliberate and a historical redefinition of Nigeria's federal system where the 36 States (with the fate of FCT unclear) being erroneously defined as Nigeria's *federating* units. The (re)definition implying that the States should be in control of their respective resources in the so-called political slogan (of some of the Governors in the South-South geopolitical zone) for "resource control". In fact, for quite long, there have been vigorous attempts to give this redefinition of Nigeria's federal system some pseudo-intellectual legitimacy by a section of Nigerian scholars. Thus, explaining the concept of federal system, Asobie maintains, "within a federation each unit of government exists not as an appendage of another government, but as an autonomous entity capable of conducting its own will free from directive by any other government" (A. Asobie, "Centralising Trends in Nigeria's Federalism", in I Babawale, et.al., eds., *Reinventing Federalism in Nigeria: Issues and Perspective*, Malthouse Press Limited, Lagos, 1988, p.26). In a similar vein, Sagay conceptualizes a federal arrangement as:

An arrangement whereby powers within a multi-national country are

shared between a federal government and component units in such a way that each unit including the central authority exists as a government separately and independently from others, operating directly on persons and properties with its territorial area and with a will of its own apparatus for the conduct of affairs and with an authority in some matters exclusive of others.

(Itse Sagay, "How a True Federal System Should Run" , The Nation, Vintage Press, Lagos, May 19 2008)

As I have already clearly shown before, the 36 States (and the FCT) of the Nigerian federation are *federal units* inherently and historically created overtime by the *Nigerian State* as administrative units in order to promote unity in diversity. All contrary theoretical conceptions (or misconceptions?) by scholars to redefine Nigeria's federalism are absolute hollow abstractions that have little to do with Nigeria's political reality in particular, and its social dynamics in general.

At any rate, all countries in the world operating federal systems - including those formed by hitherto existing independent sovereign entities - are different, and no federal country is exactly like any other country. I would categorically and emphatically state here that whoever argues otherwise is basically an academic pedestrian and does not deserve any serious attention.

The second major challenge - but an *objective* challenge for sure - is for Nigeria to come to terms with its peculiar *institutional framework* within which the technical and political challenges of fiscal federalism are to be resolved or be established. The very concept of "fiscal federalism" is only a general normative framework for assigning of functions to the different levels of government and the appropriate fiscal instruments for carrying out these functions. This concept has nothing do to with the crude perception of "each unit of government should control its own resources and fend for itself" being paraded by some politicians and their intellectual cohorts in Nigeria.

The important question now is, how would this coming to terms with the appropriate institutional framework be done? Every country operating fiscal federalism, in principle, first, has to analyze its economic and political objectives in a federal system within specific historical circumstances and contexts. In doing this, such objectives would include not only the normal public finance trio of efficiency (allocation), equity (distribution) and stabilization, but also economic growth and the politically important resonant goals of achieving regional balance, maintaining national integration and political stability. The extent to which any country operating a federal system will survive, grow and develop squarely rests on its level of political and economic integration.

One of the major weaknesses of Nigeria's federalism is its very low level of political integration as a single political community capable of forging the desired national vision. This is one fundamental elementary requirement fulfilled by all the well-known countries operating federal systems and concomitant forms of fiscal federalism, and from whose literature on the subject we continue to draw only selective references or even attempt 'to stand history on its head'. For instance, fiscal arrangements between the federal government and the provinces in Canada, Germany, Austria or Russia is grounded on clear national objectives. In these countries, and similar others, at the core of fiscal federalism is the assignment of legislative responsibilities. In this sense, the broad objective of fiscal arrangement is to serve to facilitate the decentralization of responsibilities to the provinces/states while at the same time maintaining the integrity of the national objectives.

In general terms, fiscal federalism has three broad national objectives: first is to ensure efficiency in the internal economic union in a manner that facilitates free movement of labour, capital, goods and services; second is ensure fiscal equity, which is based on the idea that citizenship entitled all persons to be counted equally in access to all social services from the point of view of government economic policy that seek to ensure that all persons be treated comparably across the nation; and, thirdly is to ensure vertical or redistributive equity

between the provinces so as to ensure that 'national standard' obtains in every province/state.

Despite the need to have clear economic and political objectives in a federal system, practically, there are, of course, tradeoffs, say between economic efficiency and political participation. The framework of fiscal federalism does take cognizance of the imperative to strike the delicate balance. That is why one key concept of fiscal instruments in a federal system is intergovernmental grant.

The operation of fiscal federalism in the United States should be curiously interesting to note by Nigerians. Under the US Constitution the federal government was assigned specific limited powers and most government functions were left to the States. To ensure that people understood the limits on federal power, yet the framers added the Constitution's Tenth Amendment, thus: "The powers not delegated to the United States by the Constitution, nor prohibited by it to the States, are reserved to the States respectively, or to the people". But in its operation of fiscal federalism, particularly to ensure equity in welfare programs to the citizens, grant-in-aid had practically become primary mechanism that the federal government has had to use to extend its power into state and local affairs. The federal government spends over \$500 billion annually on aid to the States, making it the largest item in US budget after social security and national defense. The number of different aid programs had soared from 463 in 1990 to 814 by 2006 (see C. Edwards, "Federal Aid to

the States: Historical Cause of Government Growth and Bureaucracy", *Cato Institute Policy Analysis*, No. 593, 22 May 2007). In the US, the theory behind aid to the States is that the federal government can operate programs in the national interest to solve local problems.

come to terms with the universal basics of federal systems and fiscal federalism could Nigeria truly and properly function as a federal system and survive as a single political community.

The current revenue allocation formula, which is not based on clear national political and

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And in recent US history, most of the grant-in-aid to States by the federal government is practically subsidies.

It would seem clear from the foregoing that what obtains in Nigeria is a negation of both the federal system and fiscal federalism. And it is only when we

economic objectives but wholly based on an (enabling) Act meticulously detailing legal provisions and interpretations of the parameters for calculating the sharing of the "national cake" to the last kobo between mutually contending tiers of government,

has become a major instrument of socio-economic differentiation, which is ridiculously fast creating "rich" States (and Local Governments) *versus* "poor" States (and Local Governments) syndrome within a single federation. Yet, the nation, in shameless deceit, would continue to parade, as its motto, "Unity, Peace and Progress".

The Table at the end provides, courtesy of the *Economic Confidential Magazine*, the detailed tables of the allocation of N10.8 trillion to the tiers of government through the monthly allocations, from January to December 2012. The disparities in allocation of resources are glaringly unrelated to fiscal legislative responsibilities or to social development indicators' indexes; the crucial fiscal elements that should be major determinants in revenue allocation formula.

An important key point to underscore is that percentage determinants on revenue allocation formula, such as the Nigerian famous 13% derivation, are not constitutional matters. Only the principles of the criteria are essentially constitutional

matters. The appropriate structure of the revenue allocation mechanism in fiscal federalism is the technical committee of the Revenue Allocation Commission that regularly comes up with the revenue allocation formula in line with the explicit principles and criteria within the context of



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prevailing national parameters. It is this measure that takes care of eventualities and therefore serves more of a permanent solution to relentless agitations.

Anomaly in the Expenditure Profile of Nigeria's Fiscal Federalism

One major recent serious anomaly in our fiscal federalism, which undoubtedly arouse from

shortsighted and naïve political appeasement to the South-South geopolitical zone in the face of militants' activities in the so-called oil-producing areas of the Delta region, is the creation and funding of a federal government agency, the Niger Delta Development Commission (NDDC), for the exclusive benefits of only the people of one geopolitical zone. It is my strong contention that although this agency can be said to be legal - in the sense that it was created by the organs of government empowered by the law to do so - but its existence and operations, in the manner it does, would remain illegitimate.

Quite related to this is also the creation of a federal ministry, the Federal Ministry of Niger Delta Affairs, exclusively for the benefit of South-South geopolitical zone, which is simply ridiculous but for all

intent and purposes would remain illegitimate as long as it is going to be funded by the Federal Government.

It does not require any deep understanding of federal system of government to know that any federal agency so established in the Federal Republic of Nigeria and appropriates directly from the federal government allocation **must** be, by law and practical

purposes, for the benefits of all Nigerians. On this particular matter, the Revenue Mobilization Allocation and Fiscal Commission (RMAFC) has an urgent primary responsibility to correct the anomaly in order to avoid possible balkanization of federal government establishments; the consequences of which would be frightening to contemplate.

Other Residual Matters of Importance

For quite a long period there is the general lamentation pervading the nation's public life, that, "Nigeria is often full of good public policies but without implementation". Although this widely held view is simplistic, it nonetheless pinpoints to a very serious political crisis in the country. It may be instructive to lay down the fact, that, in predominant cases, Nigeria is not simply a "country of good policies but without implementation". On the contrary, most of the public policies in place are simply grandiose theoretical postulations with little or no compatibility to Nigeria's social dynamics, and are therefore either unpracticable - even at the point of conception and design - or the implementation framework would eventually not become amenable to social realities at the implementation stages and haphazardly abandoned, subsequently.

In between this, nevertheless, lies the serious problem. And, this is, the near absence of responsive institutions of governance in Nigeria. Over the last 20 years or so, Nigeria has witnessed gradual

collapse of public institutions of governance and social services. The most worrisome consequences of this state of affairs is the total disorientation of the Public Service as instrument of governance, which alone ensures that governance at all levels is conducted as corporate scientific business. With the near total collapse of the appropriate bureaucratic system to drive the processes of public governance in Nigeria today, our politicians, as public officers, operate with neither the "art" nor the "science" of governance, which politics is all about.

It is therefore extremely important to realize that, unless there is urgent attempt to reorient and adequately reposition public service institutions and mechanism, in the conduct of public affairs in Nigeria, very little progress would be achieved in the efforts towards political, economic and social transformation of the country.

Conclusion

For the avoidance of repetitions, I would conclude by restating that although all countries operating federal systems are unique in peculiar institutional structures, styles of operations and differences in modes of public responsibilities assigned to organs of governance, they nonetheless share common sustenance in the political, economic and social basics of fiscal federalism. It is in this vein that citizenship in federal systems entitled all persons to be

counted equally and a framework that carries the potential to ensure that all persons be treated comparably across the nation. Thus, at the core of fiscal federalism is the assignment of the appropriate fiscal instruments: vertically to the tiers of governments and horizontally between units of each tier of government commensurate to respective legislative responsibilities. This should be done in a manner that would ensure efficiency, productivity and equity. Anything short of this is counterproductive to operation of a federal system of government anywhere on earth.

For Nigeria, I believe, the choice is very simple. It either decides to operate federal system in a manner that would ensure its harmonious operation, growth and development or willingly decide on any other option; with all options firmly on the table. And, it is my carefully considered opinion to strongly suggest, that, it is necessary for Nigeria to immediately and urgently convene a Sovereign National Conference to decide on the political future of the Federal Republic of Nigeria. The process of nation-building is a continuous dialogue, and it is better done in peace than in pieces.

This Article is based on a Memorandum to the Revenue Mobilisation, Allocation and Fiscal Commission (RMAFC) in July 2013 on the Review of the Revenue Allocation Formula of the Federal Republic of Nigeria by Dr. Kabiru S. Chafe

Federation Account 2012: How They Share N10.8 trillion

The Economic Confidential magazine provides the detailed tables of allocations of N10.8trillion to Federal, States and Local Governments in Nigeria between January 2012 and December 2012 from the monthly disbursements from the Federation Account. The allocations were made from Statutory, VAT, 13% Derivation, Foreign Excess Crude Account, Refunds from NNPC, Exchange Gain Differentials and occasional Special Dollarised Allocations. The tables also provide some deductions to service External Debts, Contractual Obligations and for distributions of fertilizer

January 2012: Gross Allocation of N1.1 trillion

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of December, 2011 Shared in January, 2012

S/n	Beneficiaries	Statutory	Distribution from Foreign Excess Crude Savings Account - Augmentation	Distribution of the sum =N=7.617 Billion being 5th Instalments of Refund by NNPC	Distribution of \$500 Million from Foreign Excess Crude Savings Account(3rd Installment of \$1.5 Billion)	Exchange Gain Difference	VAT	Total
		=N=	=N=	=N=	=N=	=N=	=N=	=N=
1	FGN	213,555,513,564.34	46,163,835,102.28	-	35,679,900,600.00	-	8,226,442,938.60	303,625,692,205.23
2	State	108,318,210,372.80	23,414,914,083.77	3,742,443,973.13	18,097,322,400.00	-	27,421,476,462.01	180,994,367,291.71
3	LGCs	83,508,799,913.16	18,051,917,295.12	2,884,721,214.38	13,952,277,000.00	-	19,195,033,523.41	137,592,748,946.07
4	13% Derivation Fund	48,356,214,614.23	13,094,237,520.18	990,266,062.50	10,120,500,000.00	-	-	72,561,218,196.90
5	Cost of Collection - NCS	2,756,014,240.21	-	-	-	-	-	2,756,014,240.21
6	Transfer to Excess Crude	323,183,429,445.01	-	-	-	-	-	323,183,429,445.01
7	Deductions: Cost of Collections - FIRS	1,881,343,293.91	-	-	-	-	2,285,123,038.50	4,166,466,332.41
8	ADD TRANSFER SUBSIDY ACCTS	80,000,000,000.00	-	-	-	-	-	80,000,000,000.00
9	Total	- 861,559,525,443.66	100,724,904,001.35	7,617,431,250.00	77,850,000,000.00	-	57,128,075,962.53	1,104,879,936,657.54

All tables provided by the Economic Confidential

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of December, 2011 Shared in January, 2012

	1	2	3	4	5=3-4	6	7	8	9	10=5+6+7+8+9
	Beneficiaries	Gross Statutory Allocation	Less External Debt Deduction	Less Deductions(Fertilizer)	Net Statutory Allocation	Distribution from Foreign Excess Crude Savings Account for Augmentation	Distribution of \$500 Million from Foreign Excess Crude Savings Account(3rd Installment of \$1.5 Billion)	Exchange Gain Difference	VAT	Total Net Amount
S/n		=N=	=N=				=N=	=N=	=N=	=N=
1	FGN (CRF Account)	196,610,524,067.40	3,155,288,803.66	-	193,455,235,263.74	42,500,873,243.37	32,848,807,500.00	-	7,678,013,409.36	276,482,929,416.48
2	Share of Derivation & Ecology	4,053,825,238.50	65,057,501.11	-	3,988,767,737.40	876,306,664.81	677,295,000.00	-	-	5,542,369,402.21
3	Stabilization	2,026,912,619.25	32,528,750.55	-	1,994,383,868.70	438,153,332.41	338,647,500.00	-	-	2,771,184,701.11
4	Development of Natural Resources	6,810,426,400.69	109,296,601.86	-	6,701,129,798.83	1,472,195,196.88	1,137,855,600.00	-	-	9,311,180,595.71
5	FCT-Abuja	4,053,825,238.50	65,057,501.11	145,968,750.00	3,842,798,987.40	876,306,664.81	677,295,000.00	-	548,429,529.24	5,944,830,181.45
	Sub-total	213,555,513,564.34	3,427,229,158.28	145,968,750.00	209,982,315,656.06	46,163,835,102.28	35,679,900,600.00	-	8,226,442,938.60	300,052,494,296.94

All tables provided by the Economic Confidential

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the month of December, 2011 Shared in January, 2012

1	2	3	4	5	6=4+5	7			8	9	10=6-(7+8+9)	11	12	13	14	15=6+11+12+13+14	16=10+11+12+13+14
Slr	Beneficiaries	No. of LGCs	Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total	Deductions			Net Statutory Allocation	Distribution from Foreign Excess Crude Savings Account Augmentation	Distribution of \$500 Million from Foreign Excess Crude Savings Account (of \$1.5 Billion)	Distribution of the sum =N= 7B17 Billion bng 5th Instalments of Fund by NNPC	Net VAT Allocation	Total Gross Amount	Total Net Amount		
						External Debt	Contractual Obligation (SPO)	Other Deductions (see Note)									
			=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	
1	ABIA	17	2,610,765,094.07	116,362,864.03	2,727,127,958.09	25,906,909.03	-	17,477,934.67	2,683,743,114.39	595,888,092.26	460,560,260.07	104,901,097.69	563,695,430.41	4,452,172,838.52	4,408,787,994.82		
2	ADAMAWA	21	2,914,579,970.92	-	2,914,579,970.92	5,517,166.07	-	483,748,312.50	2,425,314,492.35	630,038,470.67	486,954,993.19	102,547,335.89	585,199,030.29	4,719,319,800.96	4,230,054,322.39		
3	AKWAIBOM	31	2,948,557,397.52	12,586,184,639.82	15,534,742,037.34	57,768,887.89	-	866,164,798.11	14,610,808,351.34	4,143,675,491.91	3,202,635,338.73	268,942,903.90	639,395,841.30	23,789,391,613.17	22,865,457,927.17		
4	ANAMBRA	21	2,943,950,829.72	-	2,943,950,829.72	11,203,094.07	10,000,000.00	-	2,922,747,735.65	636,387,505.92	491,862,144.99	102,679,511.16	648,934,008.68	4,823,814,000.47	4,802,610,906.40		
5	BAUCHI	20	3,414,458,914.39	-	3,414,458,914.39	45,396,691.00	56,879,023.19	420,548,534.07	2,891,634,666.13	738,096,224.52	570,472,532.57	115,704,842.54	662,900,890.39	5,601,633,404.41	4,978,809,156.15		
6	BAYELSA	8	2,338,224,519.22	9,711,748,696.78	12,049,973,216.00	9,245,283.51	1,241,107,428.57	1,204,909,815.08	9,594,710,688.84	3,056,848,333.16	2,362,629,630.64	311,669,296.40	518,061,738.75	18,299,182,214.95	15,843,919,687.79		
7	BENUE	23	3,147,317,705.34	-	3,147,317,705.34	9,983,535.48	368,391,464.15	7,000,000.00	2,761,942,705.71	680,348,885.12	525,839,773.50	110,647,767.73	673,281,691.96	5,137,435,823.65	4,752,060,824.02		
8	BORNO	27	3,472,632,428.51	-	3,472,632,428.51	8,784,575.23	-	329,062,500.00	3,134,785,353.28	750,671,467.89	580,191,903.27	117,456,432.49	652,622,562.52	5,573,574,794.49	5,235,727,719.26		
9	CROSS RIVER	18	2,736,053,224.65	360,921,523.17	3,096,974,747.81	223,185,053.18	-	289,548,661.50	2,584,241,033.13	687,436,573.80	531,317,828.50	111,247,189.67	570,139,002.76	4,997,115,342.54	4,484,381,627.86		
10	DELTA	25	2,946,809,060.10	10,115,349,665.11	13,062,158,715.21	12,582,430.45	-	1,398,668,503.32	11,650,907,781.44	3,403,867,930.07	2,630,685,538.82	301,860,800.05	937,962,957.17	20,336,336,031.32	18,925,065,067.55		
11	EBONYI	13	2,416,299,823.14	-	2,416,299,823.14	16,372,803.50	566,756,099.00	39,251,109.38	1,793,919,811.26	522,326,325.05	403,704,573.44	86,764,433.43	535,371,940.71	3,964,467,095.77	3,342,087,083.89		
12	EDO	18	2,750,336,746.21	543,346,813.50	3,293,683,559.71	10,433,196.86	520,000,000.00	119,284,746.52	2,643,965,616.33	739,745,399.16	571,747,175.10	110,355,888.72	605,161,389.86	5,320,693,422.55	4,670,975,479.17		
13	EKITI	16	2,437,341,161.58	-	2,437,341,161.58	21,056,869.81	397,196,807.99	105,721,875.00	1,913,365,608.78	526,874,785.83	407,220,066.21	86,282,742.06	543,336,247.76	4,001,055,003.43	3,477,079,450.63		
14	ENUGU	17	2,749,906,007.00	-	2,749,906,007.00	20,938,627.04	-	87,915,887.23	2,641,051,492.73	594,441,254.81	459,442,003.40	95,469,060.52	590,561,673.87	4,489,819,999.59	4,380,965,485.32		
15	GOMBE	11	2,585,019,748.56	-	2,585,019,748.56	17,802,738.44	-	190,312,500.00	2,376,904,510.12	558,798,147.69	431,893,544.39	87,831,585.10	521,999,907.42	4,185,542,933.16	3,977,427,694.72		
16	IMO	27	2,935,837,305.07	624,755,732.75	3,560,593,037.82	18,367,203.90	358,424,768.53	87,305,428.27	3,096,495,637.12	789,324,781.63	610,066,942.82	115,552,007.93	631,075,220.90	5,706,611,991.09	5,242,514,590.40		
17	JIGAWA	27	3,224,753,345.41	-	3,224,753,345.41	19,867,608.66	-	224,175,000.00	2,980,710,736.75	697,087,980.54	538,777,374.10	112,360,247.42	645,055,443.21	5,218,034,390.68	4,973,991,782.02		
18	KADUNA	23	3,675,287,886.98	-	3,675,287,886.98	49,313,677.62	248,394,513.80	-	3,377,579,695.56	794,479,061.37	614,050,671.39	125,705,227.98	790,432,243.97	5,999,955,091.70	5,702,246,900.28		
19	KANO	44	4,606,277,589.37	-	4,606,277,589.37	67,741,067.43	-	375,000,000.00	4,163,536,521.94	985,729,098.83	769,596,269.29	152,911,132.59	1,022,048,423.91	7,546,562,514.39	7,103,821,446.96		
20	KATSINA	34	3,503,060,329.06	-	3,503,060,329.06	40,968,327.99	-	-	3,462,092,001.07	757,249,001.37	585,275,680.88	119,897,920.90	744,441,646.25	5,708,924,558.47	5,668,956,230.48		
21	KEBBI	21	2,930,105,057.35	-	2,930,105,057.35	33,495,970.98	-	449,428,125.00	2,447,180,961.37	633,394,495.15	489,548,855.23	99,707,752.30	544,424,116.76	4,744,180,576.79	4,261,266,480.81		
22	KOGI	21	2,922,791,766.23	-	2,922,791,766.23	16,341,926.75	-	275,971,875.00	2,630,477,964.48	631,813,596.77	488,326,983.24	100,006,468.32	602,568,508.28	4,745,507,322.84	4,453,193,521.09		
23	KWARA	16	2,663,448,248.95	-	2,663,448,248.95	13,855,686.08	-	-	2,649,592,562.87	575,751,867.59	444,997,027.66	91,047,964.78	347,849,425.01	4,123,094,533.99	4,109,238,847.91		
24	LAGOS	20	4,160,951,780.65	-	4,160,951,780.65	96,742,227.06	500,000,000.00	-	3,564,209,553.59	699,463,978.54	685,193,223.80	144,499,323.83	5,109,694,048.10	11,009,802,354.92	10,413,060,127.86		
25	NASSARAWA	13	2,495,517,052.71	-	2,495,517,052.71	57,488,221.73	-	341,888,100.58	2,096,340,730.40	539,450,542.83	416,939,834.05	86,141,551.89	500,957,635.80	4,039,006,617.28	3,639,830,294.97		
26	NIGER	25	3,408,345,481.30	-	3,408,345,481.30	23,480,469.33	142,377,502.73	426,390,985.57	2,816,096,523.67	736,774,696.86	569,451,127.50	115,840,352.22	626,243,211.86	5,456,654,869.75	4,984,405,912.12		
27	OGUN	20	2,848,564,007.92	-	2,848,564,007.92	14,219,950.80	-	5,906,250.00	2,828,437,807.12	615,767,942.23	475,925,341.19	97,575,055.07	634,013,986.66	4,671,846,333.08	4,651,720,132.28		
28	ONDO	18	2,731,808,163.14	1,866,487,514.07	4,598,295,677.21	22,264,464.53	-	94,924,043.47	4,481,107,169.21	1,112,581,762.14	859,911,369.90	135,242,914.47	657,118,870.22	7,363,150,593.94	7,245,962,085.94		
29	OSUN	30	2,701,713,069.02	-	2,701,713,069.02	34,123,599.59	-	9,743,750.00	2,657,945,719.43	584,023,491.27	451,390,142.75	93,777,457.38	609,726,184.71	4,440,630,345.14	4,396,762,995.55		
30	OYO	33	3,403,832,195.94	-	3,403,832,195.94	135,874,837.67	-	30,909,375.00	3,237,047,983.27	735,799,069.70	568,697,067.96	117,037,985.24	733,148,071.44	5,558,514,390.27	5,391,730,177.60		
31	PLATEAU	17	2,858,537,968.17	-	2,858,537,968.17	94,290,903.97	-	17,828,272.78	2,746,418,791.42	617,923,991.72	477,591,745.88	99,808,820.19	603,202,329.51	4,657,064,955.46	4,544,945,778.71		
32	RIVERS	23	3,195,769,177.96	12,431,057,175.00	15,626,826,352.96	22,899,733.65	-	290,636,120.03	15,313,530,499.28	4,011,236,572.32	3,100,273,663.71	400,386,695.24	846,456,644.01	23,985,179,928.23	23,671,884,074.55		
33	SOKOTO	23	3,038,857,152.42	-	3,038,857,152.42	21,171,286.10	-	214,218,750.00	2,803,467,116.32	656,903,201.15	507,718,669.15	105,618,353.72	633,858,231.59	4,942,955,608.03	4,707,565,571.93		
34	TARABA	16	2,878,391,729.85	-	2,878,391,729.85	5,860,627.51	-	-	2,872,731,102.34	622,215,736.60	480,908,823.63	98,710,829.80	533,251,890.07	4,613,479,009.96	4,507,818,382.45		
35	YOBE	17	2,856,711,546.03	-	2,856,711,546.03	15,317,632.88	-	107,718,750.00	2,733,675,163.15	617,529,177.99	477,286,595.43	95,923,526.71	534,385,025.32	4,581,835,871.48	4,458,799,488.60		
36	ZAMFARA	14	2,865,396,888.36	-	2,865,396,888.36	12,641,890.43	-	517,805,197.85	2,335,149,800.08	619,406,669.72	478,737,703.61	99,415,275.50	575,900,690.60	4,638,857,227.79	4,108,610,139.51		
37	Soku Disputed Funds		-	-	-	-	-	-	-	-	-	9,083,710.59	-	9,083,710.59	9,083,710.59		
38	Oni/Asaboro Disputed Fund		-	-	-	-	-	-	-	-	-	2,098,373.79	-	2,098,373.79	2,098,373.79		
	Total (States/LGCs)		108,318,210,372.80	48,356,214,614.23	156,674,424,987.03	1,312,065,176.22	4,409,527,607.96	9,029,065,200.93	141,923,767,001.92	36,509,151,603.95	28,217,822,400.00	4,732,710,035.83	27,221,476,462.01	253,355,585,488.61	238,604,927,503.50		

All tables provided by the Economic Confidential



February 2012: Gross Allocation of N921 billion

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of January, 2012 Shared in February, 2012

S/n	Beneficiaries	Statutory	Distribution from Foreign Excess Crude Savings Account -	Distribution of the sum ₦7.617 Billion being 6th Instalments of Refund by NNPC	Distribution of \$2 Billion from Foreign Excess Crude Savings	Exchange Gain	VAT	Total
		₦	₦	₦	₦	₦	₦	₦
1	FGN	173,446,512,216.1	85,746,182,378.46	-	-	-	7,666,651,410.04	266,859,346,004.6
2	State	87,974,388,884.10	43,491,609,589.0	3,742,443,973.13	-	-	25,555,504,700.1	160,763,947,146.4
3	LGOs	67,824,566,280.40	33,530,207,991.58	2,884,721,214.38	-	-	17,888,853,290.0	122,128,348,776.4
4	13% Derivation Fund	38,940,354,544.84	24,321,655,166.3	990,266,062.50	-	-	-	64,252,275,773.64
5	Cost of Collection - NCS	2,162,338,981.65	-	-	-	-	-	2,162,338,981.65
6	Transfer to Excess Crude	224,313,101,757.0	-	-	-	-	-	224,313,101,757.0
7	Deductions: Cost of Collections -	1,663,183,967.50	-	-	-	-	2,129,625,391.68	3,792,809,359.17
8	ADD TRANSFER TO EXCESS REVENUE and SUBSIDY ACCTS	77,617,431,250.00	-	-	-	-	-	77,617,431,250.00
9	Total	673,941,877,881.6	187,089,655,125.4	7,617,431,250.00	-	-	53,240,634,791.9	921,889,599,048.9

All tables provided by the Economic Confidential

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of January, 2012 Shared in February, 2012

S/n	1	2	3	4	5=3-4	6	7	8	9	10=5+6+7+8+9
	Beneficiaries	Gross Statutory Allocation	Less External Debt Deduction	Less Deductions (Fertilizer)	Net Statutory Allocation	Distribution from Foreign Excess Crude Savings Account -	Distribution of \$2 Billion from Foreign Excess Crude Savings	Exchange Gain Difference	VAT	Total Net Amount
		₦	₦	₦	₦	₦	₦	₦	₦	₦
1	FGN (CRF Account)	159,684,051,679.59	3,155,288,803.66	-	156,528,762,875.94	78,942,479,980.17	-	-	7,155,541,316.03	242,626,784,172.14
2	Share of Derivation & Ecology	3,292,454,673.81	65,057,501.11	-	3,227,397,172.70	1,627,679,999.59	-	-	-	4,855,077,172.29
3	Stabilization	1,646,227,336.90	32,528,750.55	-	1,613,698,586.35	813,839,999.80	-	-	-	2,427,538,586.15
4	Development of Natural	5,531,323,851.99	109,296,601.86	-	5,422,027,250.14	2,734,502,399.31	-	-	-	8,156,529,649.45
5	FCT-Abuja	3,292,454,673.81	65,057,501.11	145,968,750.00	3,081,428,422.70	1,627,679,999.59	-	-	511,110,094.00	5,220,218,516.29
	Sub-total	173,446,512,216.10	3,427,229,158.28	145,968,750.00	169,873,314,307.82	85,746,182,378.46	-	-	7,666,651,410.0	263,286,148,096.32

All tables provided by the Economic Confidential

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the month of January, 2012 Shared in February, 2012

1	2	3	4	5	6=4+5	8			9	10=6+(7+8+9)	11	12	13	14	15=6+11+12+13+14	16=10+11+12+13+14
						Deductions										
Beneficiaries	No of LGCs	Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total	External Debt	Contractual Obligation (SPO)	Other Deductions (see Note)	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	
1	ABIA	17	2,120,423,360.76	66,041,324.47	2,186,464,685.23	13,450,088.53	-	17,477,934.67	2,155,536,662.03	1,089,540,578.94	104,901,097.69	-	-	525,337,183.84	3,906,243,545.69	3,875,315,522.49
2	ADAMAWA	21	2,367,177,143.28	-	2,367,177,143.28	6,645,544.13	-	483,748,312.50	1,876,783,286.65	1,170,253,586.86	102,547,335.89	-	-	545,377,510.57	4,185,355,576.61	3,694,961,719.98
3	AKWA IBOM	31	2,394,773,087.96	9,548,756,569.46	11,943,529,657.42	94,163,009.18	-	866,164,798.11	10,983,201,850.13	7,203,359,827.09	268,942,903.90	-	-	595,886,346.61	20,011,718,735.02	19,051,390,927.73
4	ANAMBRA	21	2,391,031,704.26	-	2,391,031,704.26	5,582,164.86	10,000,000.00	-	2,375,449,539.40	1,182,046,487.80	102,679,511.16	-	-	604,775,462.46	4,280,533,165.68	4,264,951,000.82
5	BAUCHI	20	2,773,171,153.12	-	2,773,171,153.12	26,016,044.19	56,879,023.19	404,515,961.74	2,285,760,104.00	1,370,963,511.60	115,704,842.54	-	-	617,791,928.29	4,877,631,435.54	4,300,220,386.42
6	BAYELSA	8	1,899,070,096.59	7,800,298,967.46	9,699,369,054.06	15,156,361.46	1,241,107,428.57	1,204,909,815.08	7,238,195,448.94	5,759,097,233.33	311,669,296.40	-	-	482,808,765.53	16,252,944,348.31	13,791,770,744.20
7	BENUE	23	2,556,203,161.03	-	2,556,203,161.03	9,763,134.02	368,391,464.15	7,000,000.00	2,171,048,562.86	1,263,701,758.20	110,647,767.73	-	-	627,466,338.92	4,558,019,025.87	4,172,864,427.70
8	BORNO	27	2,820,418,788.92	-	2,820,418,788.92	8,347,822.93	-	329,062,500.00	2,483,008,465.99	1,394,321,170.07	117,458,432.49	-	-	608,213,018.25	4,940,409,409.73	4,602,999,086.80
9	CROSS RIVER	18	2,222,180,458.52	291,281,443.75	2,513,461,902.28	141,988,083.71	-	67,945,610.25	2,303,518,208.32	1,279,841,348.17	111,247,189.67	-	-	531,342,285.12	4,435,892,725.23	4,225,949,031.27
10	DELTA	25	2,393,353,115.12	8,760,822,253.87	11,154,175,368.99	20,284,931.73	-	1,753,233,385.32	9,380,677,051.95	6,678,137,024.47	301,860,890.05	-	-	874,136,620.38	19,008,309,903.91	17,234,811,586.86
11	EBONYI	13	1,962,481,650.78	-	1,962,481,650.78	13,876,536.95	566,756,099.00	39,251,109.38	1,342,597,905.45	970,185,605.88	86,764,433.43	-	-	498,941,045.93	3,518,372,736.02	2,886,488,990.69
12	EDO	18	2,233,781,315.63	767,042,847.67	3,000,824,163.30	22,624,525.37	520,000,000.00	119,284,746.52	2,338,914,891.42	1,579,917,096.60	110,355,898.72	-	-	563,961,475.04	5,255,078,833.67	4,593,169,361.78
13	EKITI	16	1,979,571,103.08	-	1,979,571,103.08	23,005,783.45	397,196,807.99	105,721,875.00	1,453,646,636.64	978,634,062.27	86,282,742.06	-	-	506,363,399.23	3,550,851,306.64	3,024,926,840.20
14	ENUGU	17	2,233,431,475.85	-	2,233,431,475.85	11,901,670.82	-	87,915,887.23	2,133,613,917.80	1,104,134,180.68	95,469,060.52	-	-	550,375,237.94	3,983,409,954.98	3,883,562,386.93
15	GOMBE	11	2,099,513,386.07	-	2,099,513,386.07	15,309,453.84	762,299,590.00	190,312,500.00	1,131,591,842.23	1,037,929,534.63	87,831,585.10	-	-	486,478,990.40	3,711,753,456.20	2,743,831,912.36
16	IMO	27	2,384,442,024.00	430,283,610.93	2,814,725,634.92	22,152,448.18	358,424,768.53	87,305,428.27	2,346,842,989.95	1,439,541,234.26	115,552,007.93	-	-	588,131,926.31	4,957,950,803.41	4,490,068,158.44
17	JIGAWA	27	2,619,095,200.04	-	2,619,095,200.04	24,701,993.86	-	224,175,000.00	2,370,218,206.18	1,294,793,488.90	112,360,247.42	-	-	601,160,824.93	4,627,409,761.29	4,378,632,767.43
18	KADUNA	23	2,985,012,443.59	-	2,985,012,443.59	58,664,700.23	248,394,513.80	-	2,677,953,229.56	1,475,690,794.35	125,705,227.98	-	-	736,645,050.97	5,323,053,516.89	5,015,994,302.96
19	KANO	44	3,741,147,998.66	-	3,741,147,998.66	78,568,407.99	-	375,000,000.00	3,287,579,590.67	1,849,499,044.40	152,911,132.99	-	-	952,500,254.22	6,696,058,430.28	6,242,490,022.29
20	KATSINA	34	2,845,131,862.99	-	2,845,131,862.99	35,621,284.16	-	-	2,809,510,578.83	1,406,538,491.30	119,897,920.90	-	-	693,784,013.27	5,065,352,288.47	5,029,731,004.31
21	KEBBI	21	2,379,786,380.33	-	2,379,786,380.33	30,465,011.26	-	449,428,125.00	1,890,893,244.07	1,176,487,173.95	99,707,752.30	-	-	551,179,273.05	4,207,160,579.63	3,718,267,443.37
22	KOGI	21	2,373,846,637.46	-	2,373,846,637.46	18,184,944.18	-	275,971,875.00	2,079,689,818.28	1,173,560,762.79	100,006,468.32	-	-	561,565,033.41	4,208,968,901.98	3,914,812,082.80
23	KWARA	16	2,163,211,811.01	-	2,163,211,811.01	16,387,159.12	-	-	2,146,824,651.89	1,069,419,915.69	91,047,964.78	-	-	310,569,464.60	3,634,249,156.08	3,617,861,996.96
24	LAGOS	20	3,379,461,208.03	-	3,379,461,208.03	143,669,487.26	500,000,000.00	-	2,735,791,720.75	1,670,693,134.05	144,499,323.83	-	-	4,761,990,494.69	9,956,644,160.60	9,312,974,673.32
25	NASSARAWA	13	2,026,820,660.45	-	2,026,820,660.45	10,055,756.08	-	341,688,100.58	1,675,076,812.79	1,001,992,675.15	86,141,551.89	-	-	466,868,559.54	3,581,823,456.04	3,230,079,599.38
26	NIGER	25	2,768,205,916.54	-	2,768,205,916.54	7,177,784.67	142,377,502.73	426,390,985.57	2,192,299,643.57	1,368,508,863.90	115,840,352.22	-	-	583,628,724.97	4,836,183,857.63	4,260,237,584.86
27	OGUN	20	2,313,569,990.80	-	2,313,569,990.80	19,511,475.14	-	5,906,250.00	2,288,142,265.66	1,143,747,051.36	97,575,055.07	-	-	590,870,715.46	4,145,752,812.69	4,120,335,087.55
28	ONDO	18	2,218,732,684.68	1,452,723,931.21	3,671,456,615.90	26,203,986.82	-	1,039,924,043.47	2,605,328,575.61	2,014,791,175.22	135,242,914.47	-	-	612,403,362.00	6,433,894,067.59	5,864,766,027.30
29	OSUN	30	2,194,289,910.90	-	2,194,289,910.90	41,162,103.22	-	5,343,750.00	2,147,784,057.68	1,084,783,893.82	93,777,457.38	-	-	568,235,845.54	3,941,066,907.64	3,894,581,054.42
30	OYO	33	2,764,540,295.40	-	2,764,540,295.40	62,244,372.47	-	30,909,375.00	2,671,386,547.93	1,366,696,702.82	117,037,985.24	-	-	683,258,941.64	4,931,533,925.11	4,838,380,177.64
31	PLATEAU	17	2,321,660,688.32	-	2,321,660,688.32	26,205,173.83	-	17,828,272.78	2,277,627,241.71	1,147,751,766.57	99,808,920.19	-	-	562,155,724.48	4,131,377,099.55	4,087,343,652.94
32	RIVERS	23	2,695,554,703.85	9,823,103,596.01	12,418,658,299.86	28,903,757.68	-	290,636,120.03	12,099,118,422.14	7,393,315,026.98	400,386,695.24	-	-	788,857,112.57	21,001,217,134.65	20,681,677,256.94
33	SOKOTO	23	2,468,113,163.71	-	2,468,113,163.71	33,128,236.43	-	214,218,750.00	2,220,766,177.28	1,220,152,995.65	105,618,353.72	-	-	590,725,559.18	4,384,610,072.26	4,137,263,085.83
34	TARABA	16	2,337,785,609.00	-	2,337,785,609.00	4,727,038.89	-	-	2,333,058,570.11	1,155,723,390.63	98,710,829.80	-	-	496,965,260.13	4,089,185,089.57	4,084,458,050.68
35	YOBE	17	2,320,177,296.28	-	2,320,177,296.28	14,150,159.56	-	107,718,750.00	2,198,308,386.72	1,147,018,426.92	95,923,526.71	-	-	498,021,287.99	4,061,140,537.90	3,938,271,628.34
36	ZAMFARA	14	2,327,231,398.09	-	2,327,231,398.09	19,193,133.22	-	92,241,645.20	1,380,796,619.67	1,150,505,740.06	99,415,275.50	-	-	536,711,902.65	4,113,864,316.29	3,167,429,537.87
37	Soku Disputed Funds		-	-	-	-	-	-	-	-	9,083,710.59	-	-	-	9,083,710.59	9,083,710.59
38	Ona/Asaboro Disputed Fund		-	-	-	-	-	-	-	-	2,098,373.79	-	-	-	2,098,373.79	2,098,373.79
	Total (States/LGCs)		87,974,388,884.10	38,940,354,544.84	126,914,743,428.94	1,158,183,579.44	5,171,827,197.96	10,496,230,926.70	110,088,501,724.84	67,813,264,755.38	4,732,710,035.63	-	-	25,355,504,700.12	224,816,222,820.06	207,989,981,215.96

All tables provided by the Economic Confidential

March 2012: Gross Allocation of N1.1 trillion

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of February, 2012 Shared in March, 2012

S/n	Beneficiaries	Statutory	Distribution from Foreign Excess Crude Savings Account -	Distribution of the sum =N7.617 Billion being 7th Instalments of	Distribution of (1 Billion from Foreign Excess Crude Savings	Exchange Gain Difference	VAT	Total
		=N=	=N=	=N=	=N=	=N=	=N=	=N=
1	FGN	189,169,826,473.69	70,005,555,159.37	-	71,066,478,960.00	-	8,727,552,255.20	338,969,412,848.26
2	State	95,949,463,997.29	35,507,753,110.4	3,742,443,973.1	36,045,867,840.0	-	29,091,840,850.6	200,337,369,771.53
3	LGOs	73,973,014,908.09	27,374,989,299.2	2,884,721,214.3	27,789,863,200.00	-	20,364,288,595.47	152,386,867,217.15
4	13% Derivation Fund	43,100,492,786.15	19,856,872,050.5	8,990,269,062.50	20,157,800,000.00	-	-	84,105,430,899.20
5	Cost of Collection-NCS	2,731,141,205.39	-	-	-	-	-	2,731,141,205.39
6	Transfer to Excess Crude	300,417,238,235.79	-	-	-	-	-	300,417,238,235.79
7	Deductions: Cost of Collections - FRS	1,431,891,009.80	-	-	-	-	2,424,320,070.89	3,856,211,080.69
8	ADD TRANSFER TO EXCESS REVENUE and SUBSIDY ACCTS	60,000,000,000.00	-	-	-	-	-	60,000,000,000.00
	Total	766,773,068,616.20	152,745,169,619.59	7,617,431,250.00	155,060,000,000.00	-	60,608,001,772.23	1,142,803,671,258.02

All tables provided by the Economic Confidential

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of February, 2012 Shared in March, 2012

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 Deduction Fertilizer)	Net Statutory Allocation	Distribution from Foreign Excess Crude Saving Account for Augmentation	Distribution of \$1 Billion from Foreign Excess Crude Savings Account	Exchange Gain Difference	VAT	Total Net Amount
		=N=	=N=	=N=	=N=	=N=	=N=	=N=	N=	=N=
1	FGN (CRF Account)	174,159,768,108.85	3,583,213,556.09	-	170,571,554,552.75	64,460,824,320.98	65,427,567,000.00	-	8,145,715,438.19	308,595,661,311.92
2	Share of Derivation & Ecology	3,590,923,053.79	73,983,764.66	-	3,516,939,269.13	1,328,882,975.69	1,349,022,000.00	-	-	6,194,844,244.82
3	Stabilization	1,795,461,526.90	36,991,892.33	-	1,758,469,634.56	664,441,487.85	674,511,000.00	-	-	3,097,422,122.41
4	Development of Natural Resources	6,032,750,730.37	124,292,758.23	-	5,908,457,972.14	2,232,523,399.16	2,266,366,960.00	-	-	10,407,338,331.30
5	FCT-Abuja	3,590,923,053.79	73,983,784.66	145,968,750.00	3,370,970,519.13	1,328,882,975.69	1,349,022,000.00	-	581,836,817.01	6,630,712,311.83
	Sub-total	189,169,826,473.69	3,897,465,775.98	145,968,750.00	136,126,391,947.71	70,005,555,159.37	71,066,478,960.00	-	8,727,552,255.20	334,925,978,322.28

All tables provided by the Economic Confidential

Distribution of Revenue Allocation to State Government by Federation Account Allocation Committee for the month of February, 2012 Shared in March, 2012

1	2	3	4	5	6-4+5	7			9	10-6+(7+8)+9	11	12	13	14	15-6+11+12+13+14	16-10+11+12+13+14
						Deductions										
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total	External Debt	Contractual Obligation (SPO)	Other Deductions (see Note)	Net Statutory Allocation	Distribution from Foreign Excess Crude Savings Account Augmentation	Distribution of the sum =N=7.617Billion being 70% Instalments of Retaind by NNPC	Distribution of \$1 Billion from Foreign Excess Crude Account	Net VAT Allocation	Total Gross Amount	Total Net Amount	
		=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=
1	ABIA	17	2,312,644,400.69	263,814,256.27	2,576,458,736.16	13,450,068.53	-	17,477,934.67	2,545,530,712.96	992,028,348.33	104,901,097.69	917,334,262.93	595,584,460.87	5,176,306,925.98	5,145,378,902.78	
2	ADAMAWA	21	2,581,767,045.68	-	2,581,767,045.68	6,645,544.13	-	483,748,312.50	2,091,373,189.05	955,427,369.25	102,547,336.89	969,506,759.72	618,442,732.96	5,228,091,273.50	4,737,697,416.87	
3	AKWAIBOM	31	2,611,864,624.46	11,281,146,318.33	13,888,010,942.79	94,163,009.18	-	866,164,768.11	12,932,683,135.50	6,360,837,796.78	268,942,903.90	6,378,942,011.86	765,676,355.25	27,687,410,010.58	26,697,082,203.29	
4	ANAMBRA	21	2,607,784,075.96	-	2,607,784,075.96	5,582,164.86	10,000,000.00	-	2,592,201,911.10	965,055,448.78	102,679,511.16	979,680,721.93	697,547,679.52	5,352,747,438.35	5,337,165,273.49	
5	BAUCH	20	3,024,555,320.54	-	3,024,555,320.54	26,016,044.19	56,679,023.19	404,515,981.74	2,537,154,271.42	1,119,292,533.73	115,704,842.54	1,136,255,246.03	715,729,156.52	6,111,547,099.32	5,624,136,050.20	
6	BAVELSA	8	2,071,225,037.35	8,313,437,904.87	10,384,662,972.21	15,156,361.46	1,241,107,428.57	1,204,909,815.08	7,923,489,367.10	4,431,967,710.11	311,689,266.40	4,705,636,230.27	594,006,694.89	20,428,162,903.88	17,965,999,296.77	
7	BENUE	23	2,787,928,694.70	-	2,787,928,694.70	9,763,134.02	368,391,464.15	7,000,000.00	2,402,774,096.53	1,031,721,071.25	110,647,767.73	1,047,366,660.99	699,582,330.93	5,677,236,515.59	5,292,081,917.42	
8	BORNO	27	3,076,086,060.20	-	3,076,086,060.20	8,347,822.93	-	339,052,500.00	2,738,685,737.27	1,138,332,372.22	107,456,432.49	1,155,614,085.06	682,571,327.43	6,170,100,277.39	5,832,689,964.46	
9	CROSS RIVER	18	2,423,638,087.15	305,882,847.35	2,729,488,934.50	141,998,083.71	-	67,945,610.25	2,519,545,240.54	1,036,638,976.47	111,247,189.67	1,058,267,726.24	601,323,177.76	5,537,026,004.63	5,327,082,310.67	
10	DELTA	25	2,610,315,927.91	8,984,576,056.54	11,594,891,984.45	20,284,931.73	-	1,442,989,113.57	10,131,637,939.15	5,147,909,229.70	301,860,880.05	5,239,744,375.72	786,036,998.88	23,070,443,478.80	21,607,189,433.50	
11	EBONYI	13	2,140,365,001.65	-	2,140,365,001.65	13,876,536.95	666,756,088.00	39,251,109.38	1,520,501,256.32	782,086,365.40	66,784,433.43	804,080,316.73	584,894,673.51	4,408,220,790.72	3,768,337,045.39	
12	EDO	18	2,436,278,597.90	900,298,109.82	3,336,576,697.72	22,624,525.37	520,000,000.00	119,284,746.52	2,674,667,425.83	1,308,954,589.04	110,355,666.72	1,138,794,062.29	717,966,046.85	6,612,647,284.62	5,950,738,012.73	
13	EKITI	16	2,159,023,651.03	-	2,159,023,651.03	23,005,783.45	397,196,807.99	105,721,875.00	1,633,099,184.59	798,963,918.69	86,282,742.06	811,092,401.63	570,299,914.87	4,425,682,628.47	3,899,788,162.03	
14	ENUGU	17	2,435,697,034.35	-	2,435,697,034.35	11,901,670.82	-	87,915,887.23	2,336,079,476.31	901,445,687.09	95,469,080.52	915,106,962.71	655,352,656.81	5,003,270,801.48	4,003,463,243.43	
15	GOBE	11	2,289,838,970.22	-	2,289,838,970.22	15,309,453.84	381,149,795.00	190,312,500.00	1,703,067,221.38	847,394,382.73	87,831,585.10	890,236,518.66	599,820,936.30	4,685,122,393.22	4,088,350,644.39	
16	IMO	27	2,600,597,026.44	485,802,869.75	3,086,399,896.19	22,152,448.18	358,424,768.53	87,305,428.27	2,628,517,251.22	1,169,818,657.97	115,652,007.89	1,215,118,563.31	663,037,497.85	6,259,926,623.26	5,792,043,978.28	
17	JIGAWA	27	2,656,522,037.71	-	2,656,522,037.71	24,701,993.86	-	224,175,000.00	2,407,645,043.85	1,057,105,220.23	112,360,247.42	1,073,125,462.98	721,647,660.40	5,820,760,658.74	5,571,683,864.68	
18	KADUNA	23	3,255,610,497.79	-	3,255,610,497.79	59,664,700.23	248,394,513.80	-	2,948,551,283.76	1,204,794,784.29	125,705,227.98	1,223,063,270.47	873,990,427.83	6,683,154,608.36	6,376,055,394.33	
19	KANO	44	4,080,291,432.08	-	4,080,291,432.08	78,568,407.99	-	375,000,000.00	3,626,723,024.09	1,509,982,179.71	152,911,132.99	1,532,865,735.59	1,121,983,998.70	8,398,034,479.08	7,944,466,071.09	
20	KATSINA	34	3,103,049,429.70	-	3,103,049,429.70	35,621,294.16	-	3,067,428,145.54	119,897,920.50	1,148,336,991.23	119,897,920.50	1,166,739,807.02	810,724,220.36	6,347,748,909.21	6,312,127,025.05	
21	KEBBI	21	2,585,519,338.26	-	2,585,519,338.26	39,465,011.26	-	448,428,125.00	2,106,626,202.00	960,516,672.18	99,707,752.30	975,073,159.82	655,525,996.14	5,286,342,918.71	4,797,449,782.46	
22	KOGI	21	2,689,041,144.42	-	2,689,041,144.42	18,184,944.18	-	275,971,875.00	2,294,884,325.24	969,119,304.88	100,006,468.32	972,639,460.78	697,023,589.95	5,316,829,938.35	5,022,673,119.17	
23	KWARA	16	2,359,311,799.65	-	2,359,311,799.65	16,387,159.12	-	-	2,342,924,640.73	873,104,000.90	91,047,964.78	886,336,762.47	374,514,016.87	4,584,313,544.87	4,667,926,365.75	
24	LAGOS	20	3,685,816,924.94	-	3,685,816,924.94	143,668,487.28	500,000,000.00	-	3,042,147,437.66	1,364,000,088.47	144,469,329.83	1,384,671,307.42	5,032,413,415.80	11,611,401,060.46	10,967,731,573.18	
25	NASSARAWA	13	2,210,566,406.27	-	2,210,566,406.27	10,065,756.08	-	341,688,100.58	1,868,812,639.61	818,054,536.59	85,141,551.89	830,462,031.70	525,266,258.55	4,470,470,875.00	4,118,727,018.34	
26	NIGER	25	3,019,149,974.16	-	3,019,149,974.16	7,177,784.67	142,377,502.73	426,390,965.57	2,443,203,701.19	1,117,288,481.46	115,840,382.22	1,134,220,832.76	675,708,654.91	6,062,208,305.51	5,486,252,032.54	
27	OGLA	20	2,523,289,378.41	-	2,523,289,378.41	19,511,475.14	-	5,906,250.00	2,497,871,653.27	933,786,730.45	97,575,055.07	947,968,129.79	677,376,533.02	5,179,965,826.75	5,154,548,101.61	
28	ONDO	18	2,419,865,764.90	1,452,389,282.53	3,872,255,047.43	26,203,996.82	-	724,924,043.47	3,121,127,007.14	1,587,935,709.87	135,242,914.47	1,712,763,462.00	642,169,259.55	7,950,406,393.32	7,169,278,363.03	
29	OSUN	30	2,393,207,199.00	-	2,393,207,199.00	41,162,103.22	-	29,756,672.34	2,322,288,423.44	895,647,577.63	93,777,467.38	899,069,435.25	641,236,200.87	4,912,937,870.14	4,842,019,094.68	
30	OYO	33	3,015,152,056.27	-	3,015,152,056.27	62,244,372.47	-	30,909,375.00	2,921,998,308.80	1,115,803,993.03	117,037,985.24	1,132,718,912.75	787,746,818.31	6,168,464,765.59	6,075,311,018.12	
31	PLATEAU	17	2,532,124,422.27	-	2,532,124,422.27	26,205,173.63	-	17,828,272.78	2,488,090,975.66	997,056,290.73	99,809,820.19	951,257,239.77	641,524,939.48	5,161,771,812.44	5,117,738,365.63	
32	RIVERS	23	2,830,847,542.89	11,103,166,111.69	13,934,012,654.58	28,903,757.68	-	290,636,120.03	13,614,472,776.87	6,099,539,675.77	400,386,666.24	6,175,000,170.77	951,688,286.39	27,560,687,482.75	27,241,147,605.04	
33	SOKOTO	23	2,691,863,142.11	-	2,691,863,142.11	33,128,236.43	-	214,218,750.00	2,444,506,155.68	968,166,656.68	105,618,363.72	1,011,263,414.75	669,645,324.84	5,474,546,892.30	5,227,159,905.87	
34	TARABA	16	2,549,711,103.08	-	2,549,711,103.08	4,727,038.89	-	-	2,544,984,064.19	943,694,545.12	98,710,829.80	957,864,125.79	567,462,813.43	5,117,313,417.22	5,112,586,378.33	
35	YOBE	17	2,530,508,557.42	-	2,530,508,557.42	14,150,159.56	-	107,718,750.00	2,408,637,647.86	936,457,571.96	95,623,526.71	950,649,447.50	607,811,426.79	5,121,348,530.38	4,990,479,620.82	
36	ZAMFARA	14	2,538,200,129.34	-	2,538,200,129.34	19,193,133.22	-	566,022,663.63	1,932,984,342.49	938,304,710.86	99,415,275.50	953,539,734.38	668,508,597.29	5,198,968,447.37	4,953,752,660.52	
37	Suku Disputed Funds		-	-	-	-	-	-	-	-	-	9,083,710.59	-	-	9,083,710.59	
38	Orla/Asiboro Disputed Fund		-	-	-	-	-	-	-	-	-	2,098,373.79	-	-	2,098,373.79	
	Total (States/LGCs)		95,949,463,997.29	43,100,492,786.15	139,049,956,783.44	1,158,183,579.44	4,790,677,402.96	9,554,180,585.72	123,546,915,215.32	55,364,625,161.00	4,732,710,035.63	56,203,667,840.00	28,891,840,850.67	284,242,800,670.73	268,739,759,102.61	

All tables provided by the Economic Confidential

April 2012: Gross Allocation of N845 billion

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of March, 2012 Shared in April, 2012

S/n	Beneficiaries	Statutory	Distribution from Foreign Excess Crude Savings Account - Augmentation	Distribution of the sum =N=7.617 Billion being 8th Instalments of Refund by NNPC	Distribution of \$2 Billion from Foreign Excess Crude Savings Account	Distribution of =N=48,820,510,359.56 Balance in Exchange Gain Difference in Year 2011	VAT	Total
		=N=	=N=	=N=	=N=	=N=	=N=	=N=
1	FGN	233,961,217,593.28	-	-	-	22,375,221,025.95	8,929,288,410.34	265,265,727,029.58
2	State	118,668,256,152.10	-	3,742,443,973.13	-	11,349,011,120.22	29,764,294,701.14	163,524,005,946.59
3	LGCs	91,488,251,374.75	-	2,884,721,214.38	-	8,749,611,866.64	20,835,006,290.80	123,957,590,746.56
4	13% Derivation Fund	53,613,902,567.14	-	990,266,062.50	-	6,346,666,346.74	-	60,950,834,976.39
5	Cost of Collection - NCS	2,843,674,675.34	-	-	-	-	-	2,843,674,675.34
6	Transfer to Excess Crude	173,927,730,468.34	-	-	-	-	-	173,927,730,468.34
7	Deductions: Cost of Collections - FIRS	1,980,697,637.39	-	-	-	-	2,480,357,891.76	4,461,055,529.15
8	ADD TRANSFER TO SUBSIDY ACCTS	50,000,000,000.00	-	-	-	-	-	50,000,000,000.00
9	ADD TRANSFER TO EXCESS REVENUE	289,111,442.81	-	-	-	-	-	289,111,442.81
	Total	726,772,841,911.15	-	7,617,431,250.00	-	48,820,510,359.56	62,008,947,294.05	845,219,730,814.76

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of March, 2012 Shared in April, 2012

1	2	3	4	5=3-4	6	7	8	9	10=5+6+7+8+9	
S	Benefici	Gross Statutory	Less External Debt	Less	Net Statutory	Distribution from Foreign Excess Crude Savings Account for August, 2009	Distribution of \$2 Billion from Foreign Excess Crude Savings Account	Distribution of =N=48,820,510,359.56 Balance in Exchange Gain Difference in	V	Total Net Amount
		=N=	=N=	=N=	=N=	=N=	=	=N=	=	=N=
1	FGN (CRF Account)	215,397,096,683	3,588,213,556	-	211,808,883,127	-	-	20,599,814,346	8,334,002,516	240,742,699,989
2	Share of Derivation & Ecology	4,441,177,251	73,983,784	-	4,367,193,466	-	-	424,738,440	-	4,791,931,906
3	Stabilization	2,220,588,625	36,991,892	-	2,183,596,733	-	-	212,369,220	-	2,395,965,963
4	Development of Natural	7,461,177,782	124,292,758	-	7,336,885,023	-	-	713,560,579	-	8,050,445,603
5	FCT-Abuja	4,441,177,251	73,983,784	145,968,750	4,221,224,716	-	-	424,738,440	565,285,894	5,241,249,050
	Sub-total	233,961,217,59	3,897,465,77	145,968,750	229,917,783,06	-	-	22,375,221,02	8,929,288,41	261,222,292,50

All tables provided by the Economic Confidential

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the month of March, 2012 Shared in April, 2012

1	2	3	4	5	6=4+5	8			9	10=6+(7+8+9)	11	12	13	14	15=6+11+12+13+14	16=10+11+12+13+14
						Deductions										
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	13% Share of Derivation (No)	Gross Total	External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)	Net Statutory Allocation	Distribution of the sum =N=7.617Billion being 8th Instruments of Refund by NNPC	Distribution of 52 Billion from Foreign Excess Crude Savings Account	Distribution of =N=8,820,510,339.56 Balance in Exchange Gain Difference in Year 2011	Net VAT Allocation	Total Gross Amount	Total Net Amount	
																=N=
1	ABIA	17	2,360,229,502.22	595,016,898.38	3,428,216,398.57	13,450,088.53	-	28,571,847.04	3,384,224,453.01	104,901,097.69	-	342,022,734.68	609,351,312.75	4,482,521,533.69	4,440,469,538.13	
2	ADAMAWA	21	3,193,074,665.90	-	3,193,074,665.90	6,645,544.13	-	483,748,312.50	2,702,680,709.27	102,547,335.89	-	305,374,305.14	632,737,950.62	4,233,734,178.55	3,743,340,321.92	
3	AKWAIBOM	31	3,230,298,611.13	14,841,821,147.88	18,072,119,759.02	94,169,009.18	-	1,264,820,309.94	16,713,136,439.90	288,942,908.90	-	2,094,251,545.13	783,374,887.59	21,218,689,065.64	19,859,705,746.52	
4	ANAMBRA	21	3,225,251,875.55	-	3,225,251,875.55	5,982,184.86	10,000,000.00	-	3,209,669,710.69	102,679,511.16	-	308,451,648.90	713,671,397.00	4,350,054,433.61	4,334,472,258.75	
5	BAUCHI	20	3,740,718,053.58	-	3,740,718,053.58	28,016,044.19	58,679,023.19	404,515,981.74	3,253,307,004.46	115,704,842.54	-	357,749,008.89	732,273,136.31	4,946,445,039.32	4,459,033,960.20	
6	BAYELSA	8	2,961,647,099.62	8,954,656,500.60	11,516,303,570.22	15,198,361.48	1,241,107,428.57	1,204,909,815.08	9,955,129,965.11	311,669,296.40	-	1,276,510,521.30	607,737,076.93	13,712,220,464.85	11,251,048,659.74	
7	BENUE	23	3,448,050,908.19	-	3,448,050,908.19	9,763,134.02	368,391,464.15	7,000,000.00	3,062,896,310.02	110,647,767.73	-	329,759,369.15	715,753,079.10	4,604,211,114.17	4,219,055,516.00	
8	BORNO	27	3,804,460,176.29	-	3,804,460,176.29	8,347,822.93	-	329,062,500.00	3,467,039,853.36	117,466,432.49	-	363,844,121.06	698,348,868.62	4,984,099,598.46	4,646,689,275.53	
9	CROSS RIVER	18	2,997,489,192.18	391,755,106.77	3,389,244,298.94	141,998,083.71	-	67,945,610.25	3,179,300,604.98	111,247,189.67	-	332,872,965.71	615,222,679.28	4,448,587,133.60	4,238,643,439.64	
10	DELTA	25	3,228,383,216.19	12,081,302,008.18	15,309,685,225.37	20,284,931.73	-	1,615,583,764.94	13,673,836,528.70	301,860,890.05	-	1,748,555,847.64	804,206,134.66	18,164,308,097.72	16,528,459,401.05	
11	EBONYI	13	2,647,182,642.38	-	2,647,182,642.38	13,876,536.95	556,756,099.00	39,251,109.38	2,027,298,397.05	86,764,433.43	-	253,167,159.77	598,414,432.44	3,585,528,667.02	2,965,644,921.69	
12	EDO	18	3,013,137,535.97	1,146,257,736.01	4,159,405,271.98	22,624,525.37	520,000,000.00	132,021,986.87	3,484,758,759.74	110,365,898.72	-	423,095,913.33	734,561,732.06	5,427,418,816.09	4,752,772,303.05	
13	EKITI	16	2,670,234,527.48	-	2,670,234,527.48	23,005,783.45	397,196,807.99	105,721,875.00	2,144,310,061.04	86,282,742.06	-	255,371,759.29	583,482,317.99	3,595,371,346.82	3,069,446,890.38	
14	ENUGU	17	3,012,665,638.67	-	3,012,665,638.67	11,901,670.82	-	87,915,887.23	2,912,848,080.62	95,469,060.52	-	288,120,665.22	670,500,428.35	4,066,755,783.75	3,966,938,225.70	
15	GOMBE	11	2,832,024,131.72	-	2,832,024,131.72	15,309,463.84	381,149,765.00	190,312,500.00	2,245,252,382.88	87,831,585.10	-	270,844,743.20	613,685,713.72	3,804,386,173.74	3,217,614,424.90	
16	IMO	27	3,216,363,095.58	530,948,180.82	3,747,311,266.40	22,152,448.18	368,424,765.53	98,169,333.38	3,268,564,716.31	115,552,007.93	-	367,006,354.55	4,908,233,146.19	4,429,465,556.10	4,429,465,556.10	
17	JIGAWA	27	3,532,885,695.80	-	3,532,885,695.80	24,701,969.86	-	224,175,000.00	3,284,008,701.94	112,360,247.42	-	337,872,657.34	738,328,445.58	4,721,447,046.15	4,472,570,052.29	
18	KADUNA	23	4,026,469,814.30	-	4,026,469,814.30	58,684,700.23	248,394,513.80	-	3,719,410,600.27	125,705,227.98	-	365,077,291.77	894,193,004.12	5,431,445,338.16	5,124,365,124.13	
19	KANO	44	5,046,417,652.23	-	5,046,417,652.23	78,588,407.99	-	375,000,000.00	4,592,849,244.24	152,911,132.99	-	482,621,485.39	1,147,918,502.61	6,829,868,773.21	6,376,300,365.22	
20	KATSINA	34	3,837,785,530.38	-	3,837,785,530.38	35,621,284.16	-	-	3,802,164,246.22	119,897,920.90	-	367,032,196.09	829,463,997.83	5,154,179,645.20	5,118,558,361.04	
21	KEFFI	21	3,210,083,108.85	-	3,210,083,108.85	39,405,011.26	-	449,428,125.00	2,721,189,972.59	99,707,752.30	-	307,000,962.86	670,678,388.26	4,287,470,212.27	3,798,577,076.01	
22	KOGI	21	3,232,071,016.50	-	3,232,071,016.50	18,184,944.18	-	275,971,975.00	2,907,914,197.32	100,006,468.32	-	306,234,714.76	713,135,162.48	4,321,447,362.07	4,027,260,542.69	
23	KWARA	16	2,917,916,649.66	-	2,917,916,649.66	16,387,159.12	-	-	2,901,559,490.54	91,047,964.78	-	279,052,038.06	387,793,828.37	3,675,850,510.88	3,659,463,351.76	
24	LAGOS	20	4,568,539,972.58	-	4,568,539,972.58	143,689,487.28	500,000,000.00	-	3,914,870,485.30	144,499,323.83	-	435,952,594.53	5,148,736,951.19	10,287,738,842.12	9,644,069,354.84	
25	NASSARAWA	13	2,733,989,254.33	-	2,733,989,254.33	10,055,756.08	-	341,688,100.58	2,382,225,397.67	86,141,551.89	-	261,467,122.51	537,407,714.98	3,618,985,643.71	3,267,241,787.05	
26	NIGER	25	3,734,020,468.37	-	3,734,020,468.37	7,177,784.67	-	365,621,837.00	3,218,843,343.97	115,940,352.22	-	357,108,473.60	691,327,566.39	4,898,296,860.57	4,383,119,376.10	
27	OGUN	20	3,120,750,630.89	-	3,120,750,630.89	19,511,475.14	-	5,906,250.00	3,095,332,905.75	97,575,056.07	-	298,457,521.51	693,033,997.26	4,209,817,204.74	4,184,369,479.60	
28	ONDO	18	2,982,838,805.60	1,877,532,322.01	4,870,370,827.61	28,203,996.82	-	449,613,417.35	4,394,553,413.44	135,242,914.47	-	512,292,714.81	657,012,912.56	6,174,919,369.45	5,699,101,955.28	
29	OSUN	30	2,959,667,758.35	-	2,959,667,758.35	41,162,103.22	-	29,756,672.34	2,888,948,982.79	93,777,457.38	-	283,071,254.21	656,088,286.37	3,992,774,756.31	3,921,655,980.75	
30	OYO	33	3,729,075,928.56	-	3,729,075,928.56	62,244,372.47	-	30,909,375.00	3,635,922,181.09	117,037,995.24	-	366,635,566.35	805,955,476.32	5,008,704,985.47	4,915,551,238.00	
31	PLATEAU	17	3,131,677,625.21	-	3,131,677,625.21	26,205,173.83	-	17,828,272.78	3,087,644,178.60	99,808,920.19	-	298,502,540.49	656,353,699.13	4,187,342,785.01	4,143,309,338.40	
32	RIVERS	23	3,501,132,026.72	13,223,602,677.52	16,724,734,704.24	28,903,757.68	-	230,636,120.03	16,465,194,826.52	400,386,695.24	-	1,889,769,104.01	973,686,428.62	19,988,576,932.10	19,669,037,054.39	
33	SOKOTO	23	3,329,226,708.35	-	3,329,226,708.35	33,128,236.43	-	214,218,750.00	3,081,879,721.92	105,618,353.72	-	318,335,434.13	685,124,083.28	4,438,264,579.48	4,191,017,593.05	
34	TARABA	16	3,153,428,457.95	-	3,153,428,457.95	4,727,038.89	-	-	3,148,701,419.06	98,710,829.80	-	301,552,712.99	580,579,637.35	4,134,301,638.09	4,129,574,599.20	
35	YOBE	17	3,129,676,684.38	-	3,129,676,684.38	14,150,159.56	-	107,718,750.00	3,007,807,774.82	95,923,526.71	-	299,311,177.61	621,860,903.28	4,146,772,291.99	4,024,903,362.43	
36	ZAMFARA	14	3,139,191,930.47	-	3,139,191,930.47	19,193,133.22	-	586,022,653.63	2,533,976,143.62	99,415,275.50	-	300,221,182.00	683,961,080.43	4,222,789,468.40	3,617,573,681.55	
37	Soku Disputed Funds	-	-	-	-	-	-	-	-	9,083,710.59	-	-	-	9,083,710.59	9,083,710.59	
38	Ona/Asabara Disputed Fund	-	-	-	-	-	-	-	-	2,098,373.79	-	-	-	2,098,373.79	2,098,373.79	
	Total (States/LGCs)		118,668,256,152.10	53,613,902,567.14	172,282,158,719.24	1,158,183,579.44	4,790,677,402.96	9,824,046,032.05	156,509,251,704.79	4,732,710,035.63	-	17,695,677,466.97	29,564,294,701.14	224,274,840,922.98	208,501,933,908.53	

All tables provided by the Economic Confidential.

May 2012: Gross Allocation of N758 billion

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of April, 2012 Shared in May, 2012

S/n	Beneficiaries	Statutory	Distribution from Foreign Excess Crude Savings Account - Augmentation	Distribution of the sum =N=7.617 Billion being 9th Instalments of Refund by NNPC	Distribution of =N=35.549 Billion from Excess Domestic Crude Savings Account Being SURE - P for May, 2012	Exchange Gain Difference	VAT	Total
		=N=	=N=	=N=	=N=	=N=	=N=	=N=
1	FGN	207,547,658,818.78	9,837,893,191.62	-	16,292,783,505.15	-	8,593,689,390.01	242,272,024,905.55
2	State	105,270,946,158.65	4,989,910,897.49	3,742,443,973.13	8,263,917,525.77	-	28,645,631,300.02	150,912,849,855.06
3	LGOs	81,159,486,933.69	3,847,012,144.03	2,884,721,214.38	6,371,134,020.62	-	20,051,941,910.01	114,314,296,222.73
4	13% Derivation Fund	47,189,431,096.21	2,790,489,781.96	990,266,062.50	4,621,400,639.89	-	-	55,591,587,580.56
5	Cost of Collection - NCS	2,501,571,116.53	-	-	-	-	-	2,501,571,116.53
6	Transfer to Excess Crude	180,637,892,010.74	-	-	-	-	-	180,637,892,010.74
7	Deductions: Cost of Collections - FIRS	1,872,364,169.62	-	-	-	-	2,387,135,941.67	4,259,500,111.28
8	ADD TRANSFER TO EXCESS REVENUE and SUBSIDY ACCTS	-	-	-	-	-	-	-
9	Total	633,796,781,554.21	21,465,306,015.10	7,617,431,250.00	35,549,235,691.43	-	59,678,398,541.71	758,107,153,052.45

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of April, 2012 Shared in May, 2012

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 from Foreign Excess Crude Savings Account for Augmentation	Distribution of =N=35.549 Billion from Excess Domestic Crude Savings Account Being SURE - P for May, 2012	Exchange Gain Difference	VAT	Total Net Amount
		=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=
1	FGN (OFF Account)	191,079,374,576.90	3,588,213,566.09	-	187,491,161,020.80	9,057,285,873.07	15,000,000,000.00	-	8,020,776,764.01	219,569,223,657.88
2	Share of Derivation & Ecology	3,939,780,919.11	73,983,784.66	-	3,865,797,134.45	186,748,162.33	309,278,360.52	-	-	4,361,823,647.30
3	Stabilization	1,969,890,459.56	36,991,892.33	-	1,932,898,567.22	93,374,081.17	154,639,175.26	-	-	2,180,911,823.65
4	Development of Natural Resources	6,618,831,944.11	124,292,758.23	-	6,494,539,185.88	313,736,912.72	519,587,628.87	-	-	7,327,863,727.46
5	FCT-Abuja	3,939,780,919.11	73,983,784.66	-	3,865,797,134.45	186,748,162.33	309,278,360.52	-	572,912,626.00	4,934,736,273.30
	Sub-total	207,547,658,818.78	3,897,465,775.98	-	203,650,193,042.80	9,837,893,191.62	16,292,783,505.15	-	8,593,689,390.01	238,374,559,129.58

All tables provided by the Economic Confidential

Distribution of Revenue Allocation to State Governments by Federation Account Committee for the month of April, 2012 Shared in May, 2012

S/n	2	3	4	5	6=4+5	7			9	10=6+(7+8+9)	11	12	13	14	15=6+11+12+13+14	16=10+11+12+13+14
						Beneficiaries	No. of LGCs	Gross Statutory Allocation								
Contractual Obligation (LSPO)	Other Deductions (see Note)															
1	ABIA	17	2,537,317,692.96	470,891,042.31	3,008,208,735.29	13,450,088.53	-	28,571,847.04	2,966,186,799.72	148,544,020.35	246,007,505.61	104,901,097.69	585,904,567.41	4,093,565,926.35	4,051,543,950.79	
2	ADAMAWA	21	2,832,585,491.75	-	2,832,585,491.75	6,645,544.13	-	-	2,825,939,947.62	134,266,363.35	222,361,950.21	102,547,335.89	640,375,238.71	3,932,136,399.92	3,925,480,855.79	
3	AKWA IBOM	31	2,855,607,047.71	13,280,076,066.15	16,145,683,113.86	94,163,009.18	-	909,320,309.94	15,142,199,794.74	930,451,468.77	1,540,944,235.07	268,942,903.90	788,577,661.87	19,674,599,411.47	18,671,116,092.35	
4	ANAMBRA	21	2,861,130,074.28	-	2,861,130,074.28	5,582,154.86	10,000,000.00	-	2,845,547,909.42	135,619,415.02	224,602,740.14	102,679,511.16	681,049,588.86	4,005,081,329.46	3,869,499,164.60	
5	BAUCHI	20	3,318,401,580.86	-	3,318,401,580.86	26,016,044.19	56,879,023.19	59,515,981.74	3,175,990,531.74	157,294,380.02	250,498,197.38	115,704,842.54	692,782,773.21	4,544,682,774.01	4,402,271,724.89	
6	BAYELSA	8	2,272,444,371.29	8,266,031,345.19	10,538,075,716.48	15,156,361.46	1,241,107,428.57	1,050,534,815.08	8,191,277,111.37	588,133,029.25	974,021,971.08	311,669,296.40	533,336,188.59	12,945,246,201.79	10,588,437,596.68	
7	BENUE	23	3,058,775,727.21	-	3,058,775,727.21	9,763,134.02	368,391,464.15	7,000,000.00	2,673,621,129.04	144,967,946.73	240,118,202.24	110,647,767.73	695,066,631.10	4,249,596,275.01	3,854,441,676.84	
8	BORNO	27	3,374,938,527.44	-	3,374,938,527.44	8,347,822.93	-	-	3,366,590,704.51	159,974,257.84	284,937,427.31	117,456,432.49	691,558,693.97	4,608,865,349.04	4,600,517,526.11	
9	CROSS RIVER	18	2,659,081,152.72	389,149,336.89	3,048,230,549.61	141,998,083.71	-	44,320,610.25	2,861,911,855.65	148,056,450.95	246,855,154.89	111,247,169.67	599,210,896.19	4,154,601,151.32	3,958,282,457.36	
10	DELTA	25	2,863,907,895.43	10,391,962,460.60	13,255,870,356.03	20,284,931.73	-	1,565,699,389.94	11,639,906,034.36	752,058,100.69	1,245,502,424.06	301,860,890.05	784,941,139.01	16,340,232,909.84	14,724,268,588.17	
11	EBONYI	13	2,348,323,220.16	-	2,348,323,220.16	13,876,536.95	566,756,059.00	0.00	1,767,690,584.21	111,312,038.65	164,346,679.91	86,764,433.43	564,836,701.20	3,295,583,073.35	2,714,950,437.40	
12	EDO	18	2,672,962,842.83	991,231,368.46	3,664,194,211.29	22,624,525.37	520,000,000.00	129,068,861.87	2,992,500,849.06	185,101,460.11	305,551,255.05	110,355,868.72	643,217,824.80	4,909,420,704.97	4,233,727,317.74	
13	ENVI	16	2,368,772,612.73	-	2,368,772,612.73	23,005,783.45	397,196,807.99	-	1,948,570,021.29	112,281,353.07	185,951,966.02	86,262,742.06	570,035,847.28	3,323,324,541.16	2,903,121,949.72	
14	ENUGU	17	2,672,544,221.40	-	2,672,544,221.40	11,801,670.82	-	87,915,887.23	2,572,726,663.35	126,880,323.69	209,796,485.10	95,468,060.52	618,789,068.02	3,723,281,158.73	3,623,463,600.68	
15	GOVBE	11	2,512,296,628.91	-	2,512,296,628.91	15,309,453.84	381,149,795.00	(0.00)	2,115,837,380.07	119,084,484.22	197,218,823.42	87,831,585.10	555,773,327.10	3,472,204,848.76	3,075,745,599.92	
16	IMO	27	2,863,244,803.52	414,451,615.90	3,267,696,419.43	22,152,448.18	368,421,768.53	56,234,958.38	2,830,884,244.34	158,672,926.01	262,782,242.21	115,582,007.93	690,174,759.34	4,494,878,354.91	4,038,066,179.82	
17	JIGAWA	27	3,134,032,907.59	-	3,134,032,907.59	24,701,993.86	-	-	3,109,330,913.73	148,555,185.73	246,025,966.88	112,360,247.42	673,701,891.61	4,314,676,229.24	4,289,974,235.38	
18	KADUNA	23	3,571,892,777.18	-	3,571,892,777.18	59,064,700.23	248,394,513.80	-	3,264,833,563.15	169,310,026.59	280,396,613.28	125,705,227.98	851,654,332.08	4,998,960,977.12	4,691,501,763.09	
19	KANO	44	4,476,691,393.19	-	4,476,691,393.19	78,568,407.99	-	-	4,398,122,985.20	212,198,065.87	351,426,578.06	152,911,132.99	1,141,909,051.32	6,335,196,222.24	6,256,627,814.25	
20	KATSINA	34	3,404,510,414.47	-	3,404,510,414.47	35,621,284.16	-	-	3,368,889,130.31	161,375,994.40	257,258,862.03	119,897,920.90	760,259,472.17	4,713,302,664.02	4,677,681,379.86	
21	KEBBI	21	2,847,673,818.37	-	2,847,673,818.37	39,465,011.26	-	-	2,808,208,807.11	134,981,579.79	223,546,405.10	99,707,752.30	635,698,934.39	3,941,608,489.96	3,932,143,478.70	
22	KOGI	21	2,840,566,288.56	-	2,840,566,288.56	18,184,944.18	-	-	2,822,381,324.38	134,644,677.34	222,988,452.43	100,006,468.32	621,073,597.03	3,919,279,463.68	3,901,094,519.50	
23	KWARA	16	2,688,518,737.96	-	2,688,518,737.96	16,387,159.12	-	-	2,572,131,578.84	122,697,461.46	203,202,366.32	91,047,964.78	361,803,287.33	3,267,269,817.85	3,350,882,658.73	
24	LAGOS	20	4,043,893,721.67	-	4,043,893,721.67	143,699,487.28	500,000,000.00	-	3,400,224,234.39	191,683,176.47	317,451,352.14	144,469,323.83	5,011,079,601.79	9,708,607,175.90	9,054,937,688.62	
25	NASSARAWA	13	2,425,311,869.44	-	2,425,311,869.44	10,055,756.08	-	324,166,225.58	2,091,089,887.78	114,981,360.39	190,380,397.30	86,141,551.89	516,677,593.60	3,333,482,762.63	2,959,260,780.97	
26	NIGER	26	3,312,460,134.05	-	3,312,460,134.05	7,177,784.67	142,377,502.73	205,850,687.00	2,957,314,259.65	157,012,751.60	280,032,785.44	115,840,352.22	661,473,483.75	4,506,819,507.06	4,151,673,632.68	
27	OGUN	20	2,789,426,724.14	-	2,789,426,724.14	19,511,475.14	-	-	2,748,915,249.00	131,225,216.30	217,325,396.60	97,575,055.07	669,004,848.08	3,883,557,240.20	3,884,045,765.06	
28	ONDO	18	2,654,858,515.49	1,702,264,681.70	4,357,220,197.19	26,203,996.82	-	430,291,542.35	3,900,724,688.03	227,708,739.97	377,110,885.92	135,242,914.47	648,298,066.05	5,745,578,803.61	5,289,083,294.44	
29	OSUN	30	2,625,707,072.21	-	2,625,707,072.21	41,162,103.22	-	24,412,822.34	2,560,132,046.65	124,460,212.54	208,121,702.93	63,777,457.38	629,752,180.79	3,679,818,625.86	3,614,243,600.30	
30	OYO	33	3,308,073,818.78	-	3,308,073,818.78	82,244,372.47	-	-	3,245,829,446.31	155,804,837.43	239,688,453.51	117,037,985.24	781,984,276.65	4,623,589,371.61	4,581,344,958.14	
31	PLATEAU	17	2,778,120,091.75	-	2,778,120,091.75	26,205,173.83	-	17,828,272.78	2,734,086,645.14	131,684,688.18	218,086,339.61	99,808,920.19	621,228,839.97	3,848,928,879.70	3,804,895,433.09	
32	RIVERS	23	3,105,664,137.81	11,283,773,093.99	14,389,637,231.80	26,903,757.68	-	130,182,995.03	14,230,850,479.09	811,388,626.57	1,343,161,207.18	400,388,995.24	1,141,479,167.31	18,086,652,928.11	17,927,565,175.40	
33	SOKOTO	23	2,653,366,442.96	-	2,653,366,442.96	33,128,236.43	-	-	2,920,238,206.53	139,991,478.52	231,843,424.98	105,618,363.72	657,540,239.01	4,088,399,939.19	4,055,231,702.76	
34	TARABA	16	2,797,415,317.09	-	2,797,415,317.09	4,727,038.89	-	-	2,792,688,278.20	132,559,294.34	219,601,041.97	98,710,829.80	557,028,328.57	3,805,354,811.77	3,800,827,772.88	
35	YOBE	17	2,776,345,051.48	-	2,776,345,051.48	14,160,159.55	-	-	2,762,194,891.92	131,600,850.13	217,946,936.45	95,923,828.71	552,444,923.06	3,774,261,047.83	3,780,110,888.27	
36	ZAMFARA	14	2,784,786,053.24	-	2,784,786,053.24	18,193,133.22	-	436,594,626.63	2,328,998,391.39	132,000,059.07	218,603,626.97	99,415,275.60	615,848,368.80	3,850,659,983.59	3,394,872,321.74	
37	Soku Disputed Funds	-	-	-	-	-	-	-	-	-	-	9,083,710.59	-	9,083,710.59	9,083,710.59	
38	On/Asiboro Disputed Fund	-	-	-	-	-	-	-	-	-	-	2,098,373.79	-	2,098,373.79	2,098,373.79	
	Total (States/LGCs)		105,270,946,158.65	47,189,431,096.21	152,460,377,254.86	1,188,183,579.44	4,790,677,402.96	5,877,249,735.17	140,934,266,837.29	7,780,400,679.46	12,885,318,165.88	4,732,710,038.63	28,445,631,300.02	206,304,437,435.62	194,778,328,718.05	

All tables provided by the Economic Confidential



June 2012: Gross Allocation of N682 billion

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of May, 2012 Shared in June, 2012

S/n	Beneficiaries	Statutory	Distribution from Foreign Excess Crude Savings Account - Augmentation	Distribution of the sum =N=7.617 Billion being 10th Instalments of Refund by NNPC	Distribution of =N=35,549 Billion from Excess Oil & Domestic Crude Savings Accounts Being SURE - P for June, 2012	Exchange Gain Difference	VAT	Total
		=N=	=N=	=N=	=N=	=N=	=N=	=N=
1	FGN	218,239,311,327.68	-	-	16,292,783,505.15	-	8,652,134,222.51	243,184,229,055.34
2	State	110,693,895,191.26	-	3,742,443,973.13	8,263,917,525.77	-	28,840,447,408.35	151,540,704,098.51
3	LGCs	85,340,353,328.59	-	2,884,721,214.38	6,371,134,020.62	-	20,188,313,185.85	114,784,521,749.43
4	13% Derivation Fund	47,396,536,561.22	-	990,266,062.50	4,621,400,639.89	-	-	53,008,203,263.60
5	Cost of Collection - NCS	2,893,209,756.77	-	-	-	-	-	2,893,209,756.77
6	Transfer to Excess Crude	86,390,581,219.22	-	-	-	-	-	86,390,581,219.22
7	Deductions: Cost of Collections - FIRS	2,443,458,143.05	-	-	-	-	2,403,370,617.36	4,846,828,760.41
8	ADD TRANSFER TO EXCESS REVENUE and SUBSIDY ACCTS	25,903,967,173.60	-	-	-	-	-	25,903,967,173.60
9	Total	579,301,312,701.39	-	7,617,431,250.00	35,549,235,691.43	-	60,084,265,434.07	682,552,245,076.89

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of May, 2012 Shared in June, 2012

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 from Foreign Excess Crude Savings Account for Augmentation	Distribution of =N=35,549 Billion from Excess Oil & Domestic Crude Savings Accounts Being SURE - P for June, 2012	Exchange Gain Difference	VAT	Total Net Amount
		=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=
1	FGN (CRF Account)	200,922,676,526.05	3,588,213,556.09	-	197,334,462,969.96	-	15,000,000,000.00	-	8,075,325,274.34	220,409,788,244.30
2	Share of Derivation & Ecology	4,142,735,598.48	73,983,784.66	-	4,068,751,813.81	-	309,278,350.52	-	-	4,378,030,164.33
3	Stabilization	2,071,367,799.24	36,991,892.33	-	2,034,375,906.91	-	154,639,175.26	-	-	2,189,015,082.16
4	Development of Natural Resources	6,959,795,905.44	124,292,758.23	-	6,835,503,047.21	-	519,587,628.87	-	-	7,355,090,676.07
5	FCT-Abuja	4,142,735,598.48	73,983,784.66	-	4,068,751,813.81	-	309,278,350.52	-	576,808,948.17	4,954,839,112.50
	Sub-total	218,239,311,327.68	3,897,465,775.98	-	214,341,845,551.70	-	16,292,783,505.15	-	8,652,134,222.51	239,286,763,279.36

All tables provided by the Economic Confidential

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the month of May, 2012 Shared in June, 2012

S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total	Deductions			Net Statutory Allocation	Distribution from Foreign Excess Crude Savings Account, Augmentation	Distribution of ₦=35.549 Billion from Excess Oil & Domestic Crude Savings Accounts Being SURE - P for June, 2012	Distribution of the sum ₦=7.617 Billion being 10th Instalments of Refund by NNPC	Net/VAT Allocation	Total Gross Amount	Total Net Amount
						External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)							
						=N=	=N=	=N=							
1	ABIA	17	2,668,025,565.11	322,797,902.69	2,990,823,497.81	13,450,088.53	-	84,127,403.04	2,893,246,006.24	-	231,680,701.48	104,901,097.69	599,114,812.92	3,926,520,109.91	3,828,942,618.34
2	ADAMAWA	21	2,978,503,879.61	-	2,978,503,879.61	6,645,544.13	-	-	2,971,858,335.48	-	222,361,960.21	102,547,335.89	607,224,423.81	3,910,637,589.52	3,903,992,045.39
3	AKWAIBOM	31	3,013,226,514.76	14,328,889,017.60	17,342,115,532.36	94,163,009.18	-	909,320,309.94	16,338,632,213.24	-	1,661,571,572.44	268,942,903.90	867,770,557.04	20,140,400,565.74	19,136,917,246.62
4	ANAMBRA	21	3,008,518,913.60	-	3,008,518,913.60	5,582,164.66	10,000,000.00	-	2,992,936,748.74	-	224,602,740.14	102,679,511.16	690,254,728.36	4,026,055,893.26	4,010,473,728.40
5	BAUCHI	20	3,489,346,398.02	-	3,489,346,398.02	26,016,044.19	56,879,023.19	221,647,295.76	3,184,804,034.88	-	260,489,197.38	115,704,842.54	705,500,997.90	4,571,051,435.84	4,266,509,072.70
6	BAYELSA	8	2,389,507,535.01	8,785,567,098.31	11,175,074,633.32	15,156,361.46	1,241,107,428.57	1,090,534,815.08	8,828,276,028.21	-	1,005,170,211.39	311,689,296.40	553,735,032.98	13,045,649,174.08	10,698,850,568.97
7	BENUE	23	3,216,346,125.08	-	3,216,346,125.08	9,763,134.02	368,391,464.15	7,000,000.00	2,831,191,526.91	-	240,118,202.24	110,647,767.73	672,297,907.36	4,239,410,002.41	3,854,255,404.24
8	BORNO	27	3,548,795,800.41	-	3,548,795,800.41	8,347,822.93	-	-	3,540,447,977.48	-	264,937,427.31	117,456,432.49	721,133,893.03	4,652,323,553.24	4,643,975,730.31
9	CROSS RIVER	18	2,796,061,602.61	397,820,479.12	3,193,882,081.73	141,998,083.71	-	44,320,610.25	3,007,563,387.77	-	247,601,124.67	111,247,189.67	621,423,625.99	4,174,154,022.06	3,967,835,328.10
10	DELTA	25	3,011,439,831.99	10,098,908,342.92	13,110,348,174.91	20,264,931.73	-	1,596,689,389.94	11,494,383,853.24	-	1,212,392,399.17	301,860,890.05	15,432,110,089.37	13,616,145,767.70	
11	EBONYI	13	2,469,295,222.41	-	2,469,295,222.41	13,876,536.95	566,756,099.00	0.00	1,888,662,586.46	-	184,346,679.91	86,764,433.43	553,586,650.93	3,293,992,986.68	2,778,961,039.87
12	EDO	18	2,810,658,396.94	983,622,359.64	3,794,280,756.58	22,624,525.37	520,000,000.00	129,068,861.07	3,122,587,369.34	-	304,148,688.86	110,365,898.72	741,869,182.96	4,950,654,427.11	4,278,961,039.87
13	EKITI	16	2,490,798,049.16	-	2,490,798,049.16	23,005,783.45	397,196,807.99	-	2,070,595,457.72	-	185,951,986.02	86,282,742.06	573,535,290.55	3,336,568,067.79	2,916,365,476.35
14	ENUGU	17	2,810,218,210.55	-	2,810,218,210.55	11,901,670.82	-	87,915,887.23	2,710,400,652.50	-	209,798,485.10	95,469,060.52	632,847,811.37	3,748,333,567.54	3,648,516,009.49
15	GOMBE	11	2,641,715,590.84	-	2,641,715,590.84	15,309,453.84	381,149,795.00	(0.00)	2,245,256,342.00	-	197,218,823.42	87,831,585.10	569,395,382.99	3,496,161,382.35	3,099,702,133.51
16	IMO	27	3,000,227,439.39	557,851,267.36	3,558,078,706.76	22,152,448.18	358,424,768.53	56,234,958.38	3,121,266,531.67	-	274,516,440.58	115,552,007.93	679,813,721.12	4,627,960,876.39	4,191,148,701.30
17	JIGAWA	27	3,295,480,119.23	-	3,295,480,119.23	24,701,993.86	-	-	3,270,778,125.37	-	246,025,996.88	112,360,247.42	718,035,762.78	4,371,902,126.32	4,347,200,132.46
18	KADUNA	23	3,755,895,991.62	-	3,755,895,991.62	58,664,700.23	248,394,513.80	-	3,448,836,777.59	-	280,398,613.28	125,705,227.98	825,665,764.01	4,987,665,596.89	4,680,806,382.86
19	KANO	44	4,707,304,588.44	-	4,707,304,588.44	78,568,407.99	-	-	4,628,736,180.45	-	351,426,578.86	152,911,132.99	1,085,276,425.00	6,296,918,725.29	6,218,360,317.30
20	KATSINA	34	3,579,891,059.68	-	3,579,891,059.68	35,621,284.16	-	-	3,544,269,775.52	-	267,258,862.08	119,897,920.90	790,095,720.30	4,757,143,562.97	4,721,522,278.81
21	KEBBI	21	2,994,369,469.38	-	2,994,369,469.38	39,465,011.26	-	-	2,954,904,458.12	-	223,546,405.10	99,707,752.30	623,132,813.48	3,940,756,440.26	3,901,291,429.00
22	KOGI	21	2,986,895,779.79	-	2,986,895,779.79	18,184,944.18	-	534,375.00	2,968,176,460.61	-	222,988,462.43	100,006,468.32	627,759,060.09	3,937,649,760.63	3,918,930,441.45
23	KWARA	16	2,721,864,221.19	-	2,721,864,221.19	16,387,159.12	-	-	2,705,477,062.07	-	203,202,366.32	91,047,964.78	370,462,931.64	3,386,577,483.93	3,370,180,324.81
24	LAGOS	20	4,252,211,689.22	-	4,252,211,689.22	143,669,487.28	500,000,000.00	-	3,608,542,201.94	-	317,451,352.14	144,499,323.83	4,946,442,771.48	9,660,605,136.66	9,016,935,649.38
25	NASSARAWA	13	2,550,249,880.70	-	2,550,249,880.70	10,055,756.06	-	324,166,225.58	2,216,027,899.04	-	190,390,397.30	86,141,561.89	527,485,934.13	3,354,267,764.02	3,020,045,782.36
26	NIGER	25	3,483,098,882.30	-	3,483,098,882.30	7,177,784.67	142,377,502.73	205,590,587.00	3,127,953,007.90	-	260,032,785.44	115,840,352.22	670,580,963.36	4,529,552,983.32	4,174,407,108.92
27	OGUN	20	2,911,040,024.14	-	2,911,040,024.14	19,511,475.14	-	-	2,891,528,549.00	-	217,325,396.60	97,575,055.07	686,974,773.78	3,912,915,249.60	3,893,403,774.46
28	ONDO	18	2,791,723,436.46	1,726,449,343.02	4,518,172,779.48	26,203,986.82	-	430,291,542.35	4,061,677,240.31	-	380,576,012.12	135,242,914.47	663,175,615.29	5,697,167,321.36	5,240,671,782.19
29	OSUN	30	2,760,968,282.90	-	2,760,968,282.90	41,162,103.22	-	24,412,922.34	2,695,393,257.34	-	206,121,702.93	93,777,457.38	622,854,869.29	3,683,722,312.50	3,618,147,286.94
30	OYO	33	3,478,486,609.49	-	3,478,486,609.49	62,244,372.47	-	-	3,416,242,237.02	-	259,688,453.51	117,037,965.24	807,865,670.29	4,663,078,718.53	4,600,834,346.06
31	PLATEAU	17	2,921,232,737.87	-	2,921,232,737.87	26,205,173.83	-	17,828,272.78	2,877,199,291.26	-	218,086,336.61	98,808,920.19	624,147,996.92	3,863,275,994.58	3,819,242,547.97
32	RIVERS	23	3,265,860,257.69	10,194,630,750.54	13,460,491,008.22	28,903,757.68	-	130,182,995.03	13,301,404,255.51	-	1,225,880,830.36	400,386,695.24	1,036,000,114.06	16,122,758,647.89	15,963,671,895.18
33	SOKOTO	23	3,105,506,765.43	-	3,105,506,765.43	33,128,236.43	-	-	3,072,378,529.00	-	231,843,424.98	105,618,353.72	646,767,714.53	4,089,736,258.65	4,056,808,022.22
34	TARABA	16	2,941,521,941.38	-	2,941,521,941.38	4,727,038.89	-	-	2,936,794,902.49	-	219,601,041.97	98,710,829.80	597,971,401.53	3,857,805,214.69	3,853,078,175.80
35	YOBE	17	2,919,366,257.81	-	2,919,366,257.81	14,150,159.56	-	53,437,500.00	2,851,778,598.25	-	217,946,996.45	95,923,526.71	558,154,064.28	3,791,390,845.25	3,723,803,185.69
36	ZAMFARA	14	2,928,242,091.06	-	2,928,242,091.06	19,193,133.22	-	436,594,528.63	2,472,454,429.21	-	218,609,626.97	99,415,275.50	614,584,397.59	3,860,851,391.12	3,405,063,729.27
37	Soku Disputed Funds											9,083,710.59		9,083,710.59	9,083,710.59
38	Ona/Asaboro Disputed Fund											2,098,373.79		2,098,373.79	2,098,373.79
	Total (States/LGCs)		110,693,895,191.26	47,396,536,561.22	158,090,431,752.48	1,158,183,579.44	4,790,677,402.96	5,848,908,480.19	146,292,662,289.88		12,885,318,165.66	4,732,710,035.63	28,640,447,408.35	204,348,907,362.12	192,551,137,899.52

All tables provided by the Economic Confidential

July 2012: Gross Allocation of N865billion

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of June, 2012 Shared in July, 2012

S/n	Beneficiaries	Statutory	Distribution of the sum =N=7,617 Billion being 11th Instalments of Refund by NNPC	Distribution of =N=35,549 Billion from Foreign Excess Crude Savings Accounts Being SURE - P for July, 2012	Exchange Gain Difference	VAT	Total
		=N=	=N=	=N=	=N=	=N=	=N=
1	FGN	218,312,189,443.10	-	16,292,783,505.15	-	8,527,623,098.78	243,132,596,047.03
2	State	110,730,859,945.32	3,742,443,973.13	8,263,917,525.77	-	28,425,410,329.26	151,162,631,773.48
3	LGCs	85,368,851,604.55	2,884,721,214.38	6,371,134,020.62	-	19,897,787,230.48	114,522,494,070.03
4	13% Derivation Fund	41,864,422,181.59	990,266,062.50	4,621,400,639.89	-	-	47,476,088,883.98
5	Cost of Collection - NCS	3,231,985,300.49	-	-	-	-	3,231,985,300.49
6	Transfer to Excess Crude	207,885,982,423.99	-	-	-	-	207,885,982,423.99
7	Deductions: Cost of Collections - FIRS	7,498,455,833.52	-	-	-	2,368,784,194.10	9,867,240,027.62
8	ADD TRANSFER TO EXCESS REVENUE	88,659,866,889.34	-	-	-	-	88,659,866,889.34
9	Total	763,552,613,621.90	7,617,431,250.00	35,549,235,691.43	-	59,219,604,852.62	865,938,885,415.95

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of June, 2012 Shared in July, 2012

S/n	Beneficiaries	1	2	3	4	5-3-4	6	7	8	9	10-5+6+7+8+9
		Gross Statutory Allocation	Less External Debt Deduction	Less Deductions (Refund of Overpayment)	Net Statutory Allocation	Distribution of =N=35,549 Billion from Foreign Excess Crude Savings Accounts Being SURE - P for July, 2012	Distribution of \$2 Billion from Foreign Excess Crude Savings Account	Exchange Gain Difference	VAT	Total Net Amount	
		=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	
1	FGN (CRF Account)	200,989,771,981.59	3,588,213,556.09	11,929,581,375.00	186,471,977,050.50	15,000,000,000.00	-	-	7,969,114,882.19	208,431,091,942.69	
2	Share of Derivation & Ecology	4,144,119,009.93	73,983,784.66	245,970,750.00	3,824,164,475.27	309,278,350.52	-	-	-	4,133,442,825.78	
3	Stabilization	2,072,059,504.95	36,991,892.33	122,985,375.00	1,912,082,237.63	154,639,175.26	-	-	-	2,066,721,412.89	
4	Development of Natural Resources	6,962,119,936.68	124,292,758.23	413,230,860.00	6,424,596,318.45	519,587,628.87	-	-	-	6,944,183,947.32	
5	FCT-Abuja	4,144,119,009.93	73,983,784.66	245,970,750.00	3,824,164,475.27	309,278,350.52	-	-	588,508,206.59	4,701,951,032.37	
	Sub-total	218,312,189,443.10	3,897,465,775.98	12,957,739,110.00	201,456,984,557.12	16,292,783,505.15	-	-	8,527,623,098.78	226,277,391,161.05	

All tables provided by the Economic Confidential

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the month of June, 2012 Shared in July, 2012

1	2	3	4	5	6=4+5	8			9	10=6-(7+8+9)	11	12	13	14	15=6+11+12+13+14	16=10+11+12+13+14
						Deductions										
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total	External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)	Net Statutory Allocation	Distribution from Foreign Excess Crude Savings Account, Augmentation	Distribution of =N=35.549 Billion from Foreign Excess Crude Savings Accounts Being SURE - P for July, 2012	Distribution of the sum =N=7.617 Billion being 11th Instalments of Refund by NNPC	Net VAT Allocation	Total Gross Amount	Total Net Amount	
			=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=
1	ABIA	17	2,668,916,546.78	295,044,319.64	2,963,960,866.41	13,450,088.53	-	250,081,659.50	2,700,429,118.38		232,098,938.24	104,901,097.69	590,493,072.13	3,891,453,974.48	3,627,922,226.44	
2	ADAMAWA	21	2,979,498,511.37	-	2,979,498,511.37	6,645,544.13	-	176,845,665.32	2,796,007,301.92		222,361,950.21	102,547,335.89	598,485,979.23	3,902,893,776.70	3,719,402,567.25	
3	AKWA IBOM	31	3,014,232,741.67	12,308,620,957.30	15,322,853,698.98	94,163,009.18	-	2,035,141,456.83	13,193,549,232.97		1,600,797,381.18	268,942,903.90	855,282,645.46	18,047,876,629.52	15,918,572,163.51	
4	ANAMBRA	21	3,009,523,568.48	-	3,009,523,568.48	5,582,164.86	10,000,000.00	178,627,777.70	2,815,313,625.91		224,602,740.14	102,679,511.16	680,321,411.37	4,017,127,231.15	3,822,917,288.58	
5	BAUCHI	20	3,490,511,618.84	-	3,490,511,618.84	26,016,044.19	56,879,023.19	234,198,310.55	3,173,418,240.90		260,499,197.38	115,704,842.54	695,348,274.91	4,562,063,933.67	4,244,970,555.74	
6	BAYELSA	8	2,390,305,479.27	7,740,115,466.18	10,130,420,945.45	15,156,361.46	1,241,107,428.57	1,954,698,464.99	6,919,458,690.43		1,018,581,053.91	311,669,296.40	545,766,343.47	12,006,437,639.22	8,795,475,384.20	
7	BENUE	23	3,217,420,181.10	-	3,217,420,181.10	9,763,134.02	368,391,464.15	197,967,308.88	2,641,298,274.04		240,118,202.24	110,647,767.73	662,623,003.37	4,230,809,154.43	3,654,687,247.38	
8	BORNO	27	3,549,980,873.57	-	3,549,980,873.57	8,347,822.93	-	210,706,173.22	3,330,926,877.42		264,937,427.31	117,456,432.49	710,756,200.18	4,643,130,933.55	4,424,076,937.40	
9	CROSS RIVER	16	2,796,995,310.19	344,530,856.36	3,141,526,166.56	141,998,083.71	-	237,502,128.08	2,762,025,954.77		246,781,750.34	111,247,189.67	612,480,843.55	4,112,035,950.12	3,732,535,738.33	
10	DELTA	25	3,012,445,462.27	8,949,140,637.13	11,961,586,099.40	20,264,931.73	-	2,577,978,928.48	9,363,342,239.19		1,214,045,474.18	301,860,890.05	795,887,930.99	14,273,380,394.62	11,675,136,534.41	
11	EBONYI	13	2,470,119,810.71	-	2,470,119,810.71	13,876,536.95	566,756,099.00	146,611,914.61	1,742,875,260.14		184,346,679.91	86,764,433.43	545,620,896.76	3,286,851,020.81	2,559,606,470.24	
12	EDO	18	2,811,896,978.93	853,654,180.47	3,665,551,159.40	22,624,525.37	520,000,000.00	352,265,000.37	2,770,361,633.65		303,857,902.76	110,355,898.72	731,193,092.73	4,810,658,033.60	3,915,788,527.85	
13	EKITI	16	2,491,629,818.04	-	2,491,629,818.04	23,005,783.45	397,196,807.99	147,888,623.27	1,923,538,603.32		185,951,986.02	86,282,742.06	565,281,659.52	3,329,146,205.64	2,761,054,990.92	
14	ENUGU	17	2,811,156,645.55	-	2,811,156,645.55	11,901,670.82	-	254,769,760.59	2,544,485,214.14		208,798,485.10	95,469,060.52	623,740,625.78	3,740,164,816.94	3,473,493,385.53	
15	GOMBE	11	2,642,597,756.63	-	2,642,597,756.63	15,309,453.84	381,149,795.00	156,849,200.18	2,089,289,307.61		197,218,823.42	87,831,685.10	561,201,328.53	3,488,849,493.68	2,935,541,044.66	
16	IMO	27	3,001,229,325.44	441,286,601.55	3,442,515,926.99	22,152,448.18	358,424,768.53	275,782,705.06	2,786,156,005.22		270,923,301.58	115,552,007.93	670,030,658.57	4,499,021,895.06	3,842,661,973.30	
17	JIGAWA	27	3,296,580,600.99	-	3,296,580,600.99	24,701,993.86	-	195,665,810.01	3,076,212,797.12		246,025,996.88	112,360,247.42	707,762,654.51	4,362,669,499.80	4,142,301,695.93	
18	KADUNA	23	3,757,150,223.14	-	3,757,150,223.14	58,664,700.23	248,394,513.80	223,002,538.30	3,227,088,470.80		280,398,613.26	125,705,227.98	813,783,774.03	4,977,037,838.43	4,446,976,086.09	
19	KANO	44	4,708,876,530.20	-	4,708,876,530.20	78,568,407.99	-	370,449,565.80	4,259,858,556.41		351,426,578.86	152,911,132.99	1,069,658,430.21	6,282,872,672.26	5,833,854,698.47	
20	KATSINA	34	3,581,086,516.68	-	3,581,086,516.68	35,621,284.16	-	212,552,422.89	3,332,912,809.63		267,258,862.00	119,897,920.90	778,725,611.67	4,746,968,911.34	4,498,795,204.29	
21	KEBBI	21	2,995,369,399.24	-	2,995,369,399.24	39,465,011.26	-	177,787,668.72	2,778,116,719.26		223,546,405.10	99,707,752.30	614,165,434.47	3,932,788,991.11	3,715,536,311.13	
22	KOGI	21	2,987,893,213.91	-	2,987,893,213.91	18,194,944.18	-	177,878,300.93	2,791,829,968.80		222,988,452.43	100,006,468.32	618,725,105.70	3,929,613,240.36	3,733,549,995.25	
23	KWARA	16	2,722,773,151.55	-	2,722,773,151.55	16,387,159.12	-	161,607,944.31	2,544,778,048.12		203,202,366.32	91,047,964.78	362,253,514.30	3,379,276,996.95	3,201,281,893.52	
24	LAGOS	20	4,253,631,658.76	-	4,253,631,658.76	143,669,487.28	500,000,000.00	252,470,782.58	3,357,491,388.95		317,451,352.14	144,499,323.83	4,875,259,508.24	9,590,841,842.96	8,694,701,573.16	
25	NASSARAWA	13	2,551,101,502.73	-	2,551,101,502.73	10,056,756.08	-	475,584,741.42	2,065,461,005.23		190,390,397.30	86,141,551.89	519,894,990.12	3,347,528,442.04	2,861,887,944.54	
26	NIGER	25	3,484,262,016.85	-	3,484,262,016.85	7,177,784.67	142,377,502.73	412,396,071.94	2,922,310,657.51		260,032,785.44	115,840,352.22	660,930,767.56	4,521,065,922.07	3,959,114,562.73	
27	OGUN	20	2,912,012,127.24	-	2,912,012,127.24	19,511,475.14	-	172,840,066.91	2,719,660,585.19		217,325,396.60	97,575,055.07	677,088,657.96	3,904,001,236.87	3,711,649,694.82	
28	ONDO	18	2,792,655,695.37	1,590,676,948.88	4,383,332,644.25	26,203,966.82	-	738,671,967.05	3,618,456,680.38		386,069,933.20	135,242,914.47	653,631,988.37	5,558,277,480.28	4,793,401,516.41	
29	OSUN	30	2,761,890,271.53	-	2,761,890,271.53	41,162,103.22	-	188,342,630.89	2,532,385,537.42		206,121,702.93	93,777,457.38	613,891,490.12	3,675,680,921.97	3,446,176,187.86	
30	OYO	33	3,479,648,203.83	-	3,479,648,203.83	62,244,372.47	-	206,531,635.89	3,210,872,195.47		259,688,453.51	117,037,985.24	796,239,837.88	4,652,614,480.46	4,383,838,472.11	
31	PLATEAU	17	2,922,208,244.69	-	2,922,208,244.69	26,205,173.83	-	191,273,521.79	2,704,729,549.07		18,086,339.61	99,808,920.19	516,166,008.61	3,855,269,513.09	3,637,790,817.47	
32	RIVERS	23	3,266,950,848.28	9,341,352,214.08	12,608,303,062.37	28,903,757.68	-	6,263,610,170.54	6,315,789,134.15		1,270,382,145.68	400,386,695.24	1,021,091,244.75	15,300,163,148.84	13,007,649,219.82	
33	SOKOTO	23	3,106,543,808.11	-	3,106,543,808.11	33,128,236.43	-	184,386,333.63	2,889,029,238.04		231,843,424.98	105,618,353.72	637,460,210.41	4,081,465,797.21	3,863,951,227.15	
34	TARABA	16	2,942,504,223.51	-	2,942,504,223.51	4,727,038.89	-	174,649,900.02	2,763,127,284.61		219,601,041.97	98,710,829.80	589,366,115.33	3,850,182,210.62	3,670,805,271.72	
35	YOBE	17	2,920,341,141.34	-	2,920,341,141.34	14,150,159.56	-	226,771,928.64	2,679,419,053.14		217,946,996.45	95,923,526.71	550,121,781.38	3,784,333,445.88	3,543,411,357.68	
36	ZAMFARA	14	2,929,219,938.56	-	2,929,219,938.56	19,193,133.22	-	610,455,950.92	2,299,570,854.42		218,608,626.97	99,415,275.50	605,740,037.11	3,852,984,878.14	3,223,335,794.00	
37	Soku Disputed Funds		-	-	-	-	-	-	-		-	9,083,710.59	-	9,083,710.59	9,083,710.59	
38	Ona/Asaboro Disputed Fund		-	-	-	-	-	-	-		-	2,098,373.79	-	2,098,373.79	2,098,373.79	
	Total (States/LGCs)		110,730,859,945.32	41,864,422,181.59	152,595,282,126.91	1,158,183,579.44	4,790,677,402.96	21,004,845,030.76	125,641,576,113.75		12,885,318,165.66	4,732,710,035.63	28,225,410,329.26	198,438,720,657.45	171,485,014,644.29	

All tables provided by the Economic Confidential



August 2012: Gross Allocation of N 1.1 trillion

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of July, 2012 Shared in August, 2012

S/n	Beneficiaries	Statutory	Distribution of the sum =N=7.617 Billion being 12th Instalments of Refund by NNPC	Distribution of =N=35.549 Billion from Oil Excess Accounts Being SURE - P for August, 2012	Distribution of \$1 Billion from Foreign Excess Crude Savings Account	Distribution of =N=27.000 Billion from Exchange Gain Difference	VAT	Total
		=N=	=N=	=N=	=N=	=N=	=N=	=N=
1	FGN	217,770,772,715.16	-	16,292,783,505.15	70,947,316,800.00	12,374,532,000.00	7,763,113,038.11	325,148,518,058.43
2	State	110,456,246,145.58	3,742,443,973.1	8,263,917,525.	35,985,427,200.	6,276,528,000.00	25,877,043,460.37	190,601,606,304.85
3	LGCs	85,157,135,875.71	2,884,721,214.3	6,371,134,020.	27,743,256,000.	4,838,940,000.00	18,113,930,422.26	145,109,117,532.96
4	13% Derivation Fund	45,286,769,360.11	990,266,062.5	4,621,400,639.	20,124,000,000.	3,510,000,000.00	-	74,532,436,062.50
5	Cost of Collection - NCS	2,750,801,665.94	-	-	-	-	-	2,750,801,665.94
6	Transfer to Excess Crude	213,100,953,834.03	-	-	-	-	-	213,100,953,834.03
7	Deductions: Cost of ADD TRANSFERTO EXCESS REVENUE	5,585,038,546.06 145,288,771,823.16	- -	- -	- -	- -	2,156,420,288.36 -	7,741,458,834.43 145,288,771,823.16
9	Total	825,396,489,965.76	7,617,431,250.0	35,549,235,691.	154,800,000,000.	27,000,000,000.00	53,910,507,209.11	1,104,273,664,116.30

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of July, 2012 Shared in August, 2012

1	2	3	4	5	6=3-4	7	8	9	10	11=6+7+8+9+10
S/n	Beneficiaries	Gross Statutory Allocation	Less External Debt Deduction	Less Deductions(Refund of Overpayment)	Net Statutory Allocation	Distribution of =N=35.549 Billion from Oil Excess Accounts Being SURE - P for August, 2012	Distribution of \$1 Billion from Foreign Excess Crude Savings Account	Distribution of =N=27.000 Billion from Exchange Gain Difference	VAT	Total Net Amount
		=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=
1	FGN(CRF Account)	200,491,315,047.18	3,801,459,206.80	11,929,581,375.00	184,760,274,465.38	15,000,000,000.00	65,317,860,000.00	11,392,650,000.00	7,245,572,168.90	283,716,356,634.28
2	Share of Derivation & Ecology	4,133,841,547.36	78,380,602.20	245,970,750.00	3,809,490,195.16	309,278,350.52	1,346,760,000.00	234,900,000.00	-	5,700,428,545.68
3	Stabilization	2,066,920,773.68	39,190,301.10	122,985,375.00	1,904,745,097.58	154,639,175.26	673,380,000.00	117,450,000.00	-	2,850,214,272.84
4	Development of Natural Resources	6,944,853,799.57	131,679,411.70	413,230,860.00	6,399,943,527.87	519,587,628.87	2,262,556,800.00	394,632,000.00	-	9,576,719,956.74
5	FCT-Abuja	4,133,841,547.36	78,380,602.20	245,970,750.00	3,809,490,195.16	309,278,350.52	1,346,760,000.00	234,900,000.00	517,540,869.21	6,217,969,414.89
	Sub-total	217,770,772,715.16	4,129,090,124.00	12,957,739,110.00	200,683,943,481.16	16,292,783,505.15	70,947,316,800.00	12,374,532,000.00	7,763,113,038.11	308,061,688,824.43

All tables provided by the Economic Confidential

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the month of July, 2012 Shared in August, 2012

1	2	3	4	5	6=4+5	7			8	9	10=6+(7+8+9)	11	12	13	14	15	16=6+11+12+13+14+15	17=10+11+12+13+14+15								
						Deductions													Net Statutory Allocation	Distribution of ₦=27.00 Billion from Exchange Gain Difference	Distribution of ₦=35.59 Billion from Excess Oil Revenue Being SURE - P for August, 2012	Distribution of the sum ₦=1.617 Billion being 12th Instalments of Refund by NNPC	Distribution of \$1 Billion from Foreign Excess Crude	Net VAT Allocation	Total Gross Amount	Total Net Amount
						External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)																		
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total																					
			=N=	=N=	=N=	=N=																				
1	ABIA	17	2,662,297,603.20	283,727,047.91	2,946,024,651.11	13,242,945.17	-	250,081,659.50	2,682,700,046.44	174,088,767.58	229,211,949.25	104,901,097.69	988,108,934.15	523,669,344.75	4,976,004,744.55	4,712,680,139.88										
2	ADAMAWA	21	2,972,109,320.97	-	2,972,109,320.97	6,153,206.05	-	176,845,665.32	2,795,263,655.65	168,886,124.81	222,361,950.21	102,547,335.89	968,260,448.89	570,977,939.12	5,005,163,119.88	4,822,164,248.51										
3	AKWAIBOM	31	3,006,757,409.98	13,309,009,191.55	16,315,766,601.53	77,023,028.25	-	2,035,141,456.83	14,280,625,144.70	1,248,806,843.98	1,644,228,993.69	268,942,903.90	7,159,825,905.49	586,553,673.10	27,224,122,921.70	25,111,958,436.62										
4	ANAMBRA	21	3,002,059,915.59	-	3,002,059,915.59	7,689,169.99	10,000,000.00	178,627,777.70	2,823,742,967.90	170,588,027.16	224,602,740.14	102,679,511.16	978,038,022.40	614,278,058.37	5,092,346,274.83	4,895,929,327.13										
5	BAUCHI	20	3,481,855,110.08	-	3,481,855,110.08	14,604,143.85	56,879,023.19	234,198,310.55	3,176,173,632.49	197,851,745.40	290,499,197.38	115,704,842.54	1,134,350,006.97	629,183,523.09	5,819,444,425.46	5,513,762,947.87										
6	BAYELSA	8	2,384,377,494.33	8,584,751,761.75	10,969,129,256.07	12,448,072.31	1,241,107,428.57	2,037,898,494.99	7,677,675,290.20	763,642,864.25	1,005,441,487.61	311,689,296.40	4,378,219,088.39	540,987,647.51	17,969,089,640.23	14,677,635,674.36										
7	BENUE	23	3,209,440,942.23	-	3,209,440,942.23	6,956,973.65	368,391,464.15	213,467,308.88	2,620,625,195.55	182,372,175.78	240,118,202.24	110,647,767.73	1,045,600,474.48	608,712,447.22	5,396,892,009.68	4,808,076,263.00										
8	BORNO	27	3,541,176,880.38	-	3,541,176,880.38	7,493,137.40	-	210,706,173.22	3,322,977,569.76	201,222,625.41	284,937,427.31	117,456,432.49	1,153,676,385.70	592,876,422.86	5,871,346,174.16	5,653,146,863.53										
9	CROSS RIVER	18	2,790,058,729.82	-	2,790,058,729.82	135,168,989.13	-	237,502,128.08	2,417,387,612.61	158,541,344.20	208,741,615.25	111,247,189.67	906,970,373.42	563,817,492.10	4,741,376,744.46	4,368,705,627.25										
10	DELTA	25	3,004,974,663.06	9,940,119,530.79	12,945,094,193.84	10,163,220.07	-	2,577,978,928.48	10,367,115,265.36	948,752,870.10	1,249,164,421.92	301,860,860.05	5,439,516,455.21	915,487,692.09	21,799,876,423.23	19,211,734,274.68										
11	EBONYI	13	2,463,993,885.31	-	2,463,993,885.31	17,908,204.06	586,756,099.00	146,611,914.61	1,732,717,667.64	140,013,146.86	184,346,679.91	86,764,433.43	496,494,565.66	802,742,041.99	4,949,476,353.16	3,443,078,535.48										
12	EDO	18	2,804,624,186.25	941,954,046.86	3,746,578,233.11	17,882,467.87	520,000,000.00	352,265,000.37	2,886,630,764.98	231,094,452.72	304,267,820.99	110,355,888.72	1,324,941,528.94	568,914,699.88	6,286,152,634.47	5,396,205,166.23										
13	EKITI	16	2,485,450,547.58	-	2,485,450,547.58	20,090,516.22	397,196,807.99	332,848,634.79	1,735,314,588.57	141,232,392.91	185,951,986.02	88,282,742.06	809,732,385.99	502,152,620.34	4,210,802,674.90	3,460,666,715.89										
14	ENUGU	17	2,804,184,944.90	-	2,804,184,944.90	10,259,471.59	-	254,769,760.59	2,539,155,712.72	159,344,047.42	209,798,485.10	95,689,080.52	913,572,538.55	560,264,398.88	4,742,633,475.37	4,477,604,243.19										
15	GOMBE	11	2,636,044,083.95	-	2,636,044,083.95	6,607,334.69	381,149,795.00	156,849,200.18	2,091,437,754.09	149,789,668.57	197,218,823.42	87,831,585.10	858,794,099.83	510,361,066.42	4,440,039,327.30	3,895,432,997.43										
16	IMO	27	2,993,786,242.37	563,593,288.14	3,557,379,530.51	18,921,903.65	358,424,768.53	275,802,705.06	2,904,250,153.27	209,560,404.78	275,844,168.98	115,552,007.93	1,201,170,054.09	685,765,006.86	5,965,217,173.16	5,312,087,795.92										
17	JIGAWA	27	3,288,405,043.38	-	3,288,405,043.38	10,812,396.72	-	195,865,810.01	3,081,926,833.66	186,859,204.89	246,025,996.88	1,071,326,108.05	1,071,326,108.05	1,071,326,108.05	5,515,046,395.28	5,308,568,188.55										
18	KADUNA	23	3,747,832,447.59	-	3,747,832,447.59	88,965,986.01	248,394,513.80	223,002,538.30	3,207,469,409.48	121,965,500.77	280,398,613.28	125,705,227.98	1,221,002,491.09	727,703,900.30	6,315,608,231.01	5,775,245,192.90										
19	KANO	44	4,697,198,462.52	-	4,697,198,462.52	25,489,768.96	-	337,949,565.78	4,333,759,127.79	266,912,000.91	351,426,578.66	152,911,132.99	1,530,295,471.88	987,936,871.86	7,986,680,519.02	7,623,241,184.28										
20	KATSINA	34	3,572,205,391.14	-	3,572,205,391.14	54,722,185.52	-	212,552,422.89	3,304,930,772.73	202,985,778.44	267,258,862.08	119,897,920.90	1,163,785,129.16	703,693,321.49	6,029,826,393.12	5,762,551,784.70										
21	KEBBI	21	2,987,940,848.85	-	2,987,940,848.85	16,804,372.37	-	177,787,668.72	2,793,348,807.76	169,785,730.14	223,546,405.10	99,707,752.30	973,438,186.13	548,642,300.86	5,003,061,223.38	4,808,469,182.29										
22	KOGI	21	2,880,483,204.55	-	2,880,483,204.55	14,957,660.70	-	177,878,300.93	2,787,647,042.92	169,361,959.51	222,988,452.43	100,006,468.32	971,008,567.83	558,534,445.13	5,002,383,097.77	4,809,546,936.14										
23	KWARA	16	2,716,020,642.97	-	2,716,020,642.97	14,760,821.38	-	161,607,944.31	2,539,651,877.29	154,334,229.25	203,202,366.32	91,047,964.78	884,849,591.01	312,514,155.18	4,361,968,939.50	4,185,600,173.82										
24	LAGOS	20	4,243,082,603.57	-	4,243,082,603.57	126,139,727.10	500,000,000.00	252,470,782.53	3,364,472,093.94	241,107,476.46	317,451,352.14	144,499,323.83	1,382,349,531.72	4,483,729,380.73	10,812,219,668.45	9,933,609,158.82										
25	NASSARAWA	13	2,544,774,741.81	-	2,544,774,741.81	13,481,070.88	-	475,584,741.42	2,055,708,929.51	144,603,410.65	190,390,397.30	86,141,551.89	829,059,554.41	469,796,197.66	4,264,765,853.73	3,775,700,041.43										
26	NIGER	25	3,475,621,007.17	-	3,475,621,007.17	4,996,595.08	142,377,502.73	412,396,071.94	2,915,850,837.43	197,497,500.87	260,032,785.44	115,840,352.22	1,132,319,004.97	601,740,124.54	5,783,050,775.21	5,223,280,605.47										
27	OGUN	20	2,904,790,303.84	-	2,904,790,303.84	18,986,458.10	-	172,840,066.91	2,712,963,778.83	165,060,811.97	217,325,396.60	97,575,055.07	946,348,655.31	592,003,014.30	4,923,103,237.09	4,731,276,712.09										
28	ONDO	18	2,785,729,877.29	1,626,901,427.24	4,412,631,304.53	27,391,593.04	-	738,671,967.05	3,646,567,744.44	289,130,261.96	380,679,993.63	135,242,914.47	1,657,680,168.59	569,822,194.71	7,445,186,837.90	6,679,123,277.81										
29	OSUN	30	2,755,040,752.06	-	2,755,040,752.06	34,492,694.03	-	188,342,630.69	2,532,205,427.13	156,551,494.59	206,121,702.93	93,777,457.38	807,561,902.34	565,471,951.80	4,674,525,261.11	4,451,689,936.18										
30	OYO	33	3,471,018,636.47	-	3,471,018,636.47	40,563,403.33	-	206,531,635.89	3,223,923,597.25	197,235,977.33	259,688,453.51	117,037,985.24	1,130,819,603.34	721,930,693.54	5,897,731,349.42	5,650,636,310.20										
31	PLATEAU	17	2,914,961,134.80	-	2,914,961,134.80	8,269,491.82	-	191,273,521.79	2,715,428,121.19	165,638,755.80	218,086,339.61	99,800,290.19	949,662,199.90	599,846,116.62	4,901,999,466.92	4,702,466,453.31										
32	RIVERS	23	3,258,848,772.80	10,036,713,065.76	13,295,561,838.56	20,513,912.43	-	3,624,726,130.02	9,650,319,796.11	946,318,646.47	1,245,959,429.72	400,386,685.24	5,425,560,239.75	1,126,939,721.92	22,440,726,571.66	18,795,484,529.21										
33	SOKOTO	23	3,088,839,543.91	-	3,088,839,543.91	15,918,328.76	-	184,386,333.63	2,898,534,881.52	176,087,399.70	231,843,424.98	105,618,353.72	1,009,567,758.31	583,308,292.47	5,205,264,773.09	5,004,960,110.70										
34	TARABA	16	2,935,206,779.37	-	2,935,206,779.37	5,780,444.14	-	174,849,900.02	2,754,776,435.21	166,789,187.39	219,601,041.97	96,710,829.80	966,258,007.69	495,737,394.81	4,872,303,241.83	4,691,872,896.87										
35	YOBE	17	2,913,098,861.89	-	2,913,098,861.89	12,637,769.11	-	226,771,928.64	2,673,688,964.14	165,532,923.27	217,946,996.45	95,923,526.71	949,055,426.76	512,312,360.33	4,853,869,895.41	4,614,460,197.66										
36	ZAMFARA	14	2,921,955,439.59	-	2,921,955,439.59	9,755,350.04	-	610,455,950.92	2,301,744,138.63	166,036,197.78	218,609,628.97	99,415,275.50	951,940,867.29	560,818,629.22	4,918,776,036.36	4,298,564,735.40										
37	Soku Disputed Funds		-	-	-	-	-	-	-	-	-	-	-	-	9,083,710.59	9,083,710.59										
38	Oni/Asaboro Disputed Fund		-	-	-	-	-	-	-	-	-	-	-	-	2,098,373.79	2,098,373.79										
	Total (States/LGCs)		110,456,246,145.58	45,286,769,360.11	155,743,015,505.69	927,843,013.47	4,790,677,402.96	18,617,123,001.74	131,407,372,087.52	9,786,528,000.00	12,885,318,165.66	4,732,710,035.63	56,109,427,200.00	25,677,043,460.37	264,934,042,367.35	240,598,398,949.18										

September 2012: Gross Allocation of N694 billion

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of August, 2012 Shared in September, 2012

S/n	Beneficiaries	Statutory	Distribution of =N=26.214Billion from Domestic Excess Crude Savings Account being Augmentation for September, 2012	Distribution of the sum =N=7,617 Billion being 13th Instalments of Refund by NNPC	Distribution of =N=35,549 Billion from Oil Excess Accounts Being SURE - P for September, 2012	Exchange Gain Difference	VAT	Total
		=N=	=N=	=N=	=N=	=N=	=N=	=N=
1	FGN	206,726,170,272.57	12,014,446,318.08	-	16,292,783,505.15	-	8,702,960,550.02	243,736,360,645.82
2	State	104,854,276,189.89	6,093,887,730.05	3,742,443,973.13	8,263,917,525.77	-	29,009,868,500.06	151,964,393,918.89
3	LGCs	80,838,251,852.98	4,698,132,007.45	2,884,721,214.38	6,371,134,020.62	-	20,306,907,950.04	115,099,147,045.46
4	13% Derivation Fund	42,608,037,176.72	3,407,862,743.94	990,266,062.50	4,621,400,639.89	-	-	51,627,566,623.04
5	Cost of Collection - NCS	2,903,058,390.59	-	-	-	-	-	2,903,058,390.59
6	Transfer to Excess Crude	124,092,437,058.06	-	-	-	-	-	124,092,437,058.06
7	Deductions: Cost of Collections - FIRS	2,862,641,626.31	-	-	-	-	2,417,489,041.67	5,280,130,667.98
8	ADD TRANSFER TO EXCESS REVENUE and SUBSIDY ACCTS	-	-	-	-	-	-	-
9	Total	564,884,872,567.12	26,214,328,799.51	7,617,431,250.00	35,549,235,691.43	-	60,437,226,041.79	694,703,094,349.85

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of August, 2012 Shared in September, 2012

1	2	3	4	5	6=3-4-5	7	8	9	10	
S/n	Beneficiaries	Gross Statutory Allocation	Less External Debt Deduction	Less Refund of Over payment in January & February, 2012	Net Statutory Allocation	Distribution of =N=26.214Billion from Domestic Excess Crude Savings Account being Augmentation for September, 2012	Distribution of =N=35.549 Billion from Oil Excess Accounts Being SURE - P for September, 2012	Exchange Gain Difference	VAT	Total Net Amount
		=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=
1	FGN (CRF Account)	190,323,068,682.99	3,801,459,206.80	1,929,581,375.00	174,592,028,101.19	11,061,136,036.95	15,000,000,000.00	-	8,122,763,180.02	208,775,927,318.16
2	Share of Derivation & Ecology	3,924,186,983.15	78,380,602.20	245,970,750.00	3,599,835,630.95	228,064,660.56	309,278,350.52	-	-	4,137,178,642.02
3	Stabilization	1,962,093,491.58	39,190,301.10	122,985,375.00	1,799,917,815.48	114,032,330.28	154,639,175.26	-	-	2,068,589,321.01
4	Development of Natural Resources	6,592,634,131.70	131,679,411.70	413,230,860.00	6,047,723,860.00	383,148,629.73	519,587,628.87	-	-	6,950,460,118.60
5	FCT-Abuja	3,924,186,983.15	78,380,602.20	245,970,750.00	3,599,835,630.95	228,064,660.56	309,278,350.52	-	580,197,370.00	4,717,376,012.02
	Sub-total	206,726,170,272.57	4,129,090,124.00	12,957,739,110.00	189,639,341,038.57	12,014,446,318.08	16,292,783,505.15	-	8,702,960,550.02	226,649,531,411.82

All tables provided by the Economic Confidential

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the month of August, 2012 Shared in September, 2012

1 S/n	2 Beneficiaries	3 No. of L.GCs	4 Gross Statutory Allocation	5 13% Share of Derivation (Net)	6=4+5 Gross Total	7 Deductions			9 Net Statutory Allocation	10=6-(7+8+9) Net Statutory Allocation	11 Distribution of ₦=26.214Billion from Domestic Excess Crude Savings Account being	12 Distribution of the sum ₦=7.617 Billion being 13th Instalments of Refund by NNPC	13 Distribution of ₦=35.549 Billion from Oil Excess Accounts Being SURE - P for September, 2012	14 Net VAT Allocation	15=6+11+12+13+14 Total Gross Amount	16=10+11+12+13+14 Total Net Amount
						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	2,527,274,607.24	447,854,415.32	2,975,129,222.55	13,242,945.17	-	222,303,881.50	2,739,582,395.88	182,975,441.79	104,901,097.	248,132,887.76	607,857,082.48	4,118,995,732.27	3,883,448,905.60	
2	ADAMAWA	21	2,821,373,914.85	-	2,821,373,914.85	6,153,206.05	-	176,845,665.32	2,638,375,043.48	163,971,718.72	102,547,335.	222,361,950.21	623,061,005.45	3,933,315,925.12	3,750,317,053.75	
3	AKWAIBOM	31	2,854,264,769.12	12,678,569,594.15	15,532,834,363.26	77,023,028.25	-	2,035,141,456.83	13,420,669,878.18	1,187,236,762.68	268,942,903.	1,610,011,067.64	658,795,503.21	19,257,820,600.69	17,145,656,115.61	
4	ANAMBRA	21	2,849,805,515.87	-	2,849,805,515.87	7,689,169.99	10,000,000.00	178,627,777.70	2,653,488,568.18	165,624,097.53	112,679,511.	224,602,740.14	689,185,373.01	4,031,897,237.71	3,835,580,290.02	
5	BAUCHI	20	3,305,267,108.97	-	3,305,267,108.97	14,604,143.85	56,879,023.19	387,126,464.47	2,846,657,477.46	192,094,470.65	105,704,842.	260,499,197.38	708,294,716.43	4,581,860,335.97	4,123,250,704.46	
6	BAYELSA	8	2,263,449,873.19	8,045,385,124.81	10,308,834,998.00	12,448,072.31	1,241,107,428.57	2,037,898,464.99	7,017,381,032.13	768,428,302.12	311,669,296.	1,042,065,163.40	532,568,391.87	12,963,566,151.78	9,672,112,185.91	
7	BENUE	23	3,046,668,873.10	-	3,046,668,873.10	6,956,973.65	368,391,464.15	213,467,308.88	2,457,853,126.42	177,065,339.99	110,647,767.	240,118,202.24	677,787,645.83	4,252,287,828.89	3,663,472,062.21	
8	BORNO	27	3,361,580,278.25	-	3,361,580,278.25	7,493,137.40	-	210,706,173.22	3,143,380,967.63	195,367,281.65	117,456,432.	264,937,427.31	671,013,476.10	4,610,354,875.80	4,392,155,565.18	
9	CROSS RIVER	18	2,648,556,318.46	-	2,648,556,318.46	135,168,989.13	-	237,502,128.08	2,275,885,201.25	153,927,960.19	111,247,169.	208,741,615.25	627,387,787.46	3,749,860,871.04	3,377,169,753.93	
10	DELTA	25	2,852,572,342.20	9,448,347,553.71	12,300,919,895.91	10,163,220.07	-	2,577,978,928.48	9,712,777,747.36	923,359,602.77	301,860,890.	1,252,167,408.06	742,093,555.66	15,520,401,352.46	12,932,259,201.91	
11	EBONYI	13	2,339,028,388.13	-	2,339,028,388.13	17,908,204.06	566,756,099.00	146,811,914.61	1,607,752,170.46	135,938,913.63	86,764,433.	184,346,679.91	553,130,293.51	3,299,208,708.61	2,567,932,490.94	
12	EDO	18	2,662,383,063.84	954,289,177.13	3,616,672,240.97	17,682,467.87	520,000,000.00	352,265,000.37	2,726,724,772.73	230,999,506.83	110,355,898.	313,259,293.80	647,215,492.20	4,918,501,432.51	4,028,553,964.27	
13	EKITI	18	2,359,396,840.52	-	2,359,396,840.52	20,090,516.22	397,198,807.99	147,888,623.27	1,794,220,893.04	137,122,880.92	86,292,742.	185,951,986.02	584,688,628.51	3,353,442,878.03	2,788,266,930.55	
14	ENUGU	17	2,661,966,099.34	-	2,661,966,099.34	10,259,471.59	-	254,789,760.59	2,396,936,867.16	154,707,305.61	95,469,060.	209,798,485.10	630,595,463.05	3,752,536,413.62	3,487,507,181.44	
15	GOMBE	11	2,502,352,778.34	-	2,502,352,778.34	6,607,334.69	381,149,795.00	156,849,200.18	1,957,746,448.48	145,430,948.99	87,831,585.	197,218,823.42	563,036,451.03	3,495,870,586.88	2,951,264,257.02	
16	IMO	27	2,841,951,455.58	436,366,936.76	3,278,318,392.34	18,921,903.65	358,424,768.53	275,782,705.06	2,625,189,015.10	199,450,736.94	115,552,007.	270,475,025.72	668,227,231.19	4,532,032,394.11	3,878,894,016.84	
17	JIGAWA	27	3,121,628,160.16	-	3,121,628,160.16	10,812,396.72	-	195,665,810.01	2,915,149,973.43	181,421,801.34	112,360,247.	246,025,996.88	441,147,113.77	4,205,669,007.04	3,820,500,000.00	
18	KADUNA	23	3,557,754,968.92	-	3,557,754,968.92	68,965,988.01	248,394,513.80	223,002,538.30	3,017,391,930.81	206,768,480.40	125,705,227.	280,398,613.28	812,686,224.54	4,983,313,515.13	4,442,960,477.02	
19	KANO	44	4,458,972,327.00	-	4,458,972,327.00	25,489,768.96	-	337,949,565.78	4,095,532,992.27	259,145,146.38	152,911,132.	351,426,578.86	1,079,848,197.28	6,302,303,382.51	5,938,864,047.78	
20	KATSINA	34	3,391,035,117.63	-	3,391,035,117.63	54,722,185.52	-	212,552,422.89	3,123,760,509.22	197,079,106.71	119,887,920.	267,258,862.08	791,741,484.24	4,767,012,493.56	4,499,737,885.15	
21	KEBBI	21	2,836,402,520.79	-	2,836,402,520.79	16,804,372.37	-	177,787,668.72	2,641,810,479.70	164,845,146.49	99,707,752.	223,546,405.10	637,413,676.29	3,961,915,500.97	3,767,323,459.89	
22	KOGI	21	2,829,323,103.17	-	2,829,323,103.17	14,957,860.70	-	177,878,300.93	2,636,486,941.54	164,433,707.13	100,006,468.	222,968,452.43	631,459,829.83	3,948,211,560.89	3,755,375,399.26	
23	KWARA	16	2,578,273,194.80	-	2,578,273,194.80	14,760,821.38	-	161,607,944.31	2,401,904,429.12	149,843,267.79	91,047,964.	203,202,366.32	359,390,812.14	3,381,757,605.84	3,205,388,840.15	
24	LAGOS	20	4,027,887,699.76	-	4,027,887,699.76	126,139,727.10	500,000,000.00	252,470,782.53	3,149,277,190.13	234,091,506.07	144,499,323.	317,451,352.14	5,467,620,340.52	10,191,550,222.32	9,312,939,712.69	
25	NASSARAWA	13	2,415,712,310.80	-	2,415,712,310.80	13,841,070.88	-	475,584,741.42	1,926,646,498.50	140,395,605.64	66,141,551.	190,390,397.30	526,130,220.13	3,358,770,085.77	2,869,704,273.47	
26	NIGER	25	3,299,349,178.83	-	3,299,349,178.83	4,996,595.08	142,377,502.73	412,396,071.94	2,739,579,009.09	191,750,534.25	115,840,352.	260,032,785.44	673,117,115.16	4,540,089,965.91	3,980,319,796.16	
27	OGUN	20	2,757,469,092.25	-	2,757,469,092.25	18,986,458.10	-	172,840,066.91	2,565,642,567.25	160,257,718.41	97,575,055.	217,325,396.60	677,638,378.87	3,910,265,641.20	3,718,439,116.19	
28	ONDO	18	2,644,447,010.80	1,616,885,871.58	4,261,332,882.38	27,391,593.04	-	738,671,967.05	3,495,269,322.29	283,941,058.68	135,242,914.	385,052,300.78	646,577,379.20	5,712,146,535.51	4,946,082,975.42	
29	OSUN	30	2,615,314,334.96	-	2,615,314,334.96	34,492,694.03	-	186,342,630.89	2,392,479,010.04	151,996,013.09	117,777,457.	206,121,702.93	628,972,089.18	3,696,181,597.54	3,473,346,272.62	
30	OYO	33	3,294,980,224.92	-	3,294,980,224.92	40,563,403.33	-	206,531,635.89	3,047,885,185.70	191,496,620.77	93,037,985.	259,688,453.51	796,661,816.08	4,659,865,100.51	4,412,770,061.30	
31	PLATEAU	17	2,767,124,092.82	-	2,767,124,092.82	8,259,491.82	-	213,900,546.87	2,544,964,054.13	160,818,844.68	99,808,920.	218,086,339.61	620,406,774.62	3,866,244,971.91	3,644,084,933.22	
32	RIVERS	23	3,093,570,904.39	8,980,338,503.27	12,073,909,407.66	20,513,912.43	-	3,624,728,130.02	8,428,667,365.21	894,944,805.71	400,386,695.	1,213,634,118.67	1,106,687,517.08	15,689,562,544.35	12,044,320,501.90	
33	SOKOTO	23	2,941,676,808.37	-	2,941,676,808.37	15,918,328.76	-	184,386,333.63	2,741,372,143.98	170,963,444.20	105,618,353.	231,843,424.98	655,696,528.91	4,105,798,558.18	3,905,493,895.79	
34	TARABA	16	2,786,342,946.26	-	2,786,342,946.26	5,780,444.14	-	174,649,900.02	2,605,912,602.11	161,935,799.94	98,710,829.	219,601,041.97	568,631,955.67	3,835,222,573.65	3,654,792,229.50	
35	YOBE	17	2,765,356,078.28	-	2,765,356,078.28	12,637,769.11	-	226,771,928.64	2,525,946,380.53	160,716,091.77	95,923,526.	217,948,996.45	579,749,835.40	3,819,692,528.61	3,580,282,830.86	
36	ZAMFARA	14	2,773,763,669.95	-	2,773,763,669.95	9,755,350.04	-	233,459,096.57	2,530,549,233.34	161,204,721.53	99,415,275.	218,609,626.97	613,789,339.95	3,866,782,633.90	3,623,568,197.29	
37	Soku Disputed Funds		-	-	-	-	-	-	-	-	-	9,083,710.	-	9,083,710.59	9,083,710.59	
38	Ona/Asaboro Disputed Fund		-	-	-	-	-	-	-	-	-	2,098,373.	-	2,098,373.79	2,098,373.79	
	Total (States/LGCs)		104,854,276,189.89	42,608,037,176.72	147,462,313,366.61	927,843,013.47	4,790,677,402.96	18,202,943,526.87	123,540,849,423.30	9,501,750,473.99	4,732,710,035.	12,885,318,165.66	28,809,868,500.06	203,391,960,541.93	179,470,496,598.63	

All tables provided by the Economic Confidential

October 2012: Gross Allocation of N707 billion

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for Month of September, 2012 Shared in October, 2012

S/n	Beneficiaries	Statutory	Distribution of =N=13.008 Billion from Excess Oil Revenue Account - Augmentation in October, 2012	Distribution of the sum =N=7.617 Billion being 14th Instalments of Refund by NNPC	Distribution of =N=35.549 Billion from Foreign Excess Crude Accounts Being SURE - P for October, 2012	Exchange Gain Difference	VAT	Total
		=N=	=N=	=N=	=N=	=N=	=N=	=N=
1	FGN (see Table II)	211,742,435,082.75	5,961,729,735.81	-	16,292,783,505.15	-	8,113,310,641.71	242,110,258,965.43
2	State (see Table III)	107,398,592,737.49	3,023,868,992.81	3,742,443,973.13	8,263,917,525.77	-	27,044,368,805.70	149,473,192,034.89
3	LGCs (see Table IV)	82,799,813,263.19	2,331,276,244.45	2,884,721,214.38	6,371,134,020.62	-	18,931,058,163.99	
4	13% Derivation Fund	47,257,503,789.01	1,691,027,294.83	990,266,062.50	4,621,400,639.89	-	-	
5	Cost of Collection - NCS	2,756,443,860.85			-	-		2,756,443,860.8
6	Transfer to Excess Crude	140,703,015,465.38			-	-		140,703,015,465.38
7	Deductions: Cost of Collections - FIRS	2,044,073,307.38			-	-	2,253,697,400.47	4,297,770,707.8
8	ADD TRANSFER TO EXCESS REVENUE and SUBSIDY ACCTS							
9	Total	594,701,877,506.05	13,007,902,267.90	7,617,431,250.00	35,549,235,691.43	-	56,342,435,011.87	

Distributions of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of September, 2012 Shared in October, 2012

1	2	3	4	5	6=4-5	7	8	9	10	11=6+7+8+9+10
S/n	Beneficiaries	Gross Statutory Allocation	Less External Debt Deduction	Less Refund of Over payment in January & February, 2012	Net Statutory Allocation	Distribution of =N=13.008 Billion from Excess Oil Revenue Account - Augmentation in October, 2012	Distribution of =N=35.549 Billion from Foreign Excess Crude Accounts Being SURE - P for October, 2012		VAT	Total Net Amount
		=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=
1	FGN (CRF Account)	194,941,307,925.46	3,801,459,206.80	11,929,581,375.00	179,210,267,343.67	5,488,684,361.94	15,000,000,000.00		7,572,423,265.60	207,271,374,971.20
2	Share of Derivation & Ecology	4,019,408,410.83	78,380,602.20	245,970,750.00	3,695,057,058.63	113,168,749.73	309,278,350.52		-	4,117,504,158.88
3	Stabilization	2,009,704,205.42	39,190,301.10	122,985,375.00	1,847,528,529.32	56,584,374.87	154,639,175.26		-	2,058,752,079.44
4	Development of Natural Resources	6,752,606,130.20	131,679,411.70	413,230,860.00	6,207,695,858.50	190,123,499.55	519,587,628.87		-	6,917,406,986.92
5	FCT-Abuja	4,019,408,410.83	78,380,602.20	245,970,750.00	3,695,057,058.63	113,168,749.73	309,278,350.52		540,887,376.11	4,658,391,534.99
	Sub-total	211,742,435,082.75	4,129,090,124.00	12,957,739,110.00	194,655,605,848.75	5,961,729,735.81	16,292,783,505.15		8,113,310,641.71	225,023,429,731.43

All tables provided by the Economic Confidential

Distributions of Revenue Allocation to State Government by Federation Account Allocation Committee for the month of September, 2012 Shared in October, 2012

1	2	3	4	5	6=4+5	7			9	10=6-(7+8+9)	11	12	13	14	15=6+11+12+13+14	16=10+11+12+13+14
						Deductions										
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	13% Share of Derivation(Net)	Gross Total	External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)	=N=	=N=	=N=	=N=	=N=	=N=	=N=	
1	ABIA	17	2,588,589,794.12	488,749,796.67	3,077,349,590.80	13,242,945.17	-	222,303,881.50	2,841,802,764.12	90,870,462.30	104,901,097.69	248,339,464.37	578,692,845.03	4,100,153,460.19	3,864,606,633.52	
2	ADAWAMA	21	2,889,835,293.81	-	2,889,835,293.81	6,153,206.05	-	176,845,665.32	2,706,836,422.45	81,364,970.59	102,547,335.89	222,361,950.21	573,529,741.28	3,869,639,291.78	3,686,640,420.41	
3	AKWAIBOM	31	2,923,524,253.30	12,891,569,775.82	15,815,094,029.12	77,023,028.25	-	2,035,141,456.83	13,702,929,544.04	557,548,483.62	288,942,903.90	1,523,721,661.31	615,886,177.68	18,781,193,255.64	16,669,028,770.56	
4	ANAMBRA	21	2,918,956,795.10	-	2,918,956,795.10	7,689,169.99	10,000,000.00	246,823,803.58	2,654,443,821.53	82,184,903.16	102,679,511.16	224,602,740.14	653,002,844.92	3,981,426,794.48	3,716,913,820.91	
5	BAUCHI	20	3,385,470,283.37	-	3,385,470,283.37	14,604,143.85	56,879,023.19	280,904,396.64	3,033,082,719.69	95,319,858.06	115,704,842.54	260,499,197.38	650,623,463.81	4,507,617,645.16	4,155,230,081.48	
6	BAYELSA	8	2,318,373,078.77	9,137,702,229.00	11,456,075,307.77	12,448,072.31	1,241,107,428.57	2,037,898,464.99	8,164,621,341.90	381,088,676.02	311,669,296.40	1,041,475,472.68	564,026,401.27	13,754,335,154.13	10,462,881,188.26	
7	BENUE	23	3,120,597,093.40	-	3,120,597,093.40	6,956,973.65	368,391,464.15	213,467,308.88	2,531,781,346.72	87,862,201.44	110,647,767.73	240,118,202.24	626,912,068.17	4,186,137,332.98	3,597,321,586.29	
8	BORNO	27	3,443,149,906.49	-	3,443,149,906.49	7,493,137.40	-	210,706,173.22	3,224,950,595.87	96,943,860.94	117,456,432.49	264,937,427.31	620,070,029.41	4,542,557,656.64	4,324,358,346.02	
9	CROSS RIVER	18	2,712,824,233.07	-	2,712,824,233.07	135,168,998.13	-	237,502,128.08	2,340,153,115.86	76,381,122.62	111,247,189.67	208,741,615.25	560,760,436.77	3,609,954,597.38	3,297,283,480.17	
10	DELTA	25	2,921,790,759.20	10,624,366,840.63	13,546,147,599.83	10,163,220.07	-	2,577,978,928.48	10,958,005,451.28	465,231,477.41	301,860,890.05	1,271,428,943.79	672,158,975.90	16,256,827,886.98	13,668,685,738.43	
11	EBONYI	13	2,395,785,526.22	-	2,395,785,526.22	17,908,204.06	566,756,099.00	146,611,914.61	1,664,509,308.55	67,454,715.95	86,764,433.43	184,346,679.91	537,699,780.04	3,272,051,135.55	2,540,774,917.88	
12	EDO	18	2,726,986,488.06	973,189,994.18	3,700,176,472.23	17,682,467.87	520,000,000.00	352,265,000.37	2,810,229,003.99	111,325,020.13	110,355,898.72	304,239,630.45	603,991,846.39	4,830,088,867.91	3,940,141,399.67	
13	EKITI	16	2,416,648,224.46	-	2,416,648,224.46	20,090,516.22	397,196,807.99	147,888,623.27	1,851,472,276.98	68,042,117.18	86,282,742.06	185,951,986.02	535,920,268.48	3,292,845,338.21	2,727,669,390.73	
14	ENUGU	17	2,726,569,405.80	-	2,726,569,405.80	10,259,471.59	-	254,769,760.59	2,461,530,173.62	76,767,844.29	95,469,060.52	209,798,485.10	588,329,176.32	3,469,923,972.03	3,431,894,739.85	
15	GOMBE	11	2,563,073,025.65	-	2,563,073,025.65	6,607,334.69	381,149,795.00	156,849,200.18	2,018,466,695.79	72,184,791.47	87,831,585.10	197,218,823.42	567,682,059.18	3,487,970,284.82	2,943,363,364.95	
16	IMO	27	2,910,912,153.97	507,915,584.96	3,418,827,738.93	18,921,903.65	368,424,768.53	275,782,705.06	2,765,698,361.69	98,962,188.44	115,552,007.93	270,453,305.13	626,595,375.85	4,530,390,616.28	3,877,261,239.04	
17	JIGAWA	27	3,197,375,307.72	-	3,197,375,307.72	10,812,366.72	-	195,665,810.01	2,990,897,100.99	90,023,936.11	112,360,247.42	246,025,996.88	635,061,134.47	4,280,846,622.61	4,074,368,415.88	
18	KADUNA	23	3,644,084,827.55	-	3,644,084,827.55	68,965,986.01	248,394,513.80	223,002,538.30	3,103,721,789.44	102,601,298.92	125,705,227.98	280,398,613.28	760,170,081.62	4,912,960,049.35	4,372,597,011.23	
19	KANO	44	4,567,170,461.49	-	4,567,170,461.49	25,489,768.96	-	337,949,565.78	4,203,731,126.76	128,591,304.52	152,911,132.99	351,426,578.86	1,023,314,849.55	6,223,414,327.41	5,859,974,992.67	
20	KATSINA	34	3,473,319,475.28	-	3,473,319,475.28	54,722,185.52	-	212,552,422.89	3,206,044,866.87	97,793,302.46	119,897,920.90	267,258,862.08	735,978,614.38	4,694,248,175.11	4,426,973,566.70	
21	KEBBI	21	2,905,228,572.83	-	2,905,228,572.83	16,804,372.37	-	177,787,668.72	2,710,636,531.74	81,798,377.19	99,707,752.30	223,546,405.10	614,999,574.59	3,925,280,682.01	3,730,688,640.93	
22	KOGI	21	2,897,977,371.28	-	2,897,977,371.28	14,957,860.70	-	177,343,925.93	2,705,675,584.65	81,594,215.45	100,006,468.32	222,988,452.43	586,232,756.96	3,888,799,264.44	3,686,497,477.81	
23	KWARA	16	2,640,835,670.96	-	2,640,835,670.96	14,760,821.38	-	161,607,944.31	2,464,466,905.27	74,354,243.36	91,047,964.78	203,202,366.32	327,849,014.55	3,337,289,259.96	3,160,920,494.27	
24	LAGOS	20	4,125,625,452.56	-	4,125,625,452.56	126,139,727.10	500,000,000.00	252,470,782.53	3,247,014,942.93	116,159,351.48	144,489,323.83	317,451,352.14	5,061,963,065.35	9,765,698,545.36	8,887,088,035.73	
25	NASSARAWA	13	2,474,330,204.41	-	2,474,330,204.41	13,481,070.88	-	475,584,741.42	1,985,264,392.11	69,666,186.42	86,141,551.89	190,390,397.30	502,772,939.66	3,323,301,279.69	2,834,235,467.39	
26	NIGER	25	3,379,408,753.10	-	3,379,408,753.10	4,996,595.08	142,377,502.73	412,377,502.73	2,819,638,583.36	95,149,192.20	115,840,352.22	260,032,785.44	640,660,702.25	4,911,091,785.22	3,931,321,615.47	
27	OGUN	20	2,824,379,803.92	-	2,824,379,803.92	18,986,458.10	-	172,840,066.91	2,632,553,278.91	79,522,033.72	97,575,055.07	217,325,396.60	624,045,608.11	3,842,847,897.42	3,651,021,372.41	
28	ONDO	18	2,708,615,211.98	1,744,085,732.08	4,452,700,944.06	27,391,593.04	-	738,671,967.05	3,686,637,383.97	140,458,408.00	135,242,914.47	383,856,130.85	606,274,859.48	5,718,535,256.86	4,952,471,686.76	
29	OSUN	30	2,678,775,624.11	-	2,678,775,624.11	34,492,894.03	-	931,685,664.69	1,712,397,265.18	75,422,464.50	93,777,457.38	206,121,702.93	590,559,524.21	3,644,656,773.13	2,678,278,414.21	
30	OYO	33	3,374,933,785.37	-	3,374,933,785.37	40,563,403.33	-	206,531,635.89	3,127,838,746.15	95,023,196.92	117,037,985.24	259,688,453.51	739,071,906.71	4,585,755,327.75	4,338,660,288.53	
31	PLATEAU	17	2,834,269,085.60	-	2,834,269,085.60	8,259,491.82	-	196,930,278.06	2,629,079,315.73	79,800,472.12	99,808,920.19	218,086,336.61	594,917,263.53	3,826,882,081.05	3,621,692,311.17	
32	RIVERS	23	3,168,637,214.79	10,889,933,845.67	14,058,571,060.46	20,513,912.43	-	3,624,728,130.02	10,413,329,018.01	472,495,097.44	400,386,695.24	1,291,279,657.24	997,613,935.83	17,220,345,546.21	13,575,103,503.76	
33	SOKOTO	23	3,013,057,366.60	-	3,013,057,366.60	15,918,328.76	-	184,386,333.63	2,812,752,704.20	84,834,358.74	105,618,353.72	231,843,424.98	603,111,868.62	4,038,465,372.65	3,838,160,710.26	
34	TARABA	16	2,853,954,289.58	-	2,853,954,289.58	5,780,444.14	-	174,649,900.02	2,673,523,945.42	80,354,720.33	98,710,829.80	219,601,041.97	528,203,220.11	3,780,824,101.80	3,600,393,757.64	
35	YOBE	17	2,632,458,169.73	-	2,632,458,169.73	12,637,769.11	-	173,334,428.64	2,464,485,971.98	79,749,484.74	95,923,526.71	217,946,996.45	514,503,319.90	3,740,581,497.53	3,554,609,299.78	
36	ZAWFARA	14	2,841,069,773.82	-	2,841,069,773.82	9,755,350.04	-	233,459,086.57	2,597,855,337.21	79,991,949.40	99,415,275.50	218,609,628.97	581,183,975.33	3,820,270,601.02	3,577,056,164.41	
37	Soku Disputed Funds	-	-	-	-	-	-	-	-	-	-	-	9,083,710.59	-	9,083,710.59	9,083,710.59
38	Ons/Aeaboro Disputed Fund	-	-	-	-	-	-	-	-	-	-	-	2,098,373.79	-	2,098,373.79	2,098,373.79
	Total (States/LGCs)		107,398,592,737.49	47,257,503,789.01	154,656,096,526.50	927,843,013.47	4,790,677,402.96	18,837,518,375.11	130,100,057,734.96	4,714,896,287.63	4,732,710,035.63	12,885,318,165.66	26,844,368,805.70	203,833,389,821.12	179,277,351,029.57	

All tables provided by the Economic Confidential

November 2012: Gross Allocation of N891 billion

Distributions of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of October, 2012 Shared in November, 2012

S/n	Beneficiaries	Statutory	Distribution of =N=143.069 Billion	Distribution of the sum =N=7.617 Billion being 15th Instalments of Refund by NNPC	Distribution of =N=35.549 Billion from Foreign Excess Crude Accounts Being SURE - P for November, 2012	Exchange Gain Difference	VAT	Total
		=N=	=N=	=N=	=N=	=N=	=N=	=N=
1	FGN	218,651,944,120.61	65,570,995,130.40	-	16,292,783,505.15	-	9,326,405,073.90	309,842,127,830.06
2	State	110,903,188,058.14	33,258,485,001.60	3,742,443,973.13	8,263,917,525.77	-	31,088,016,913.00	187,256,051,471.64
3	LGCs	85,501,709,356.20	25,640,897,868.00	2,884,721,214.38	6,371,134,020.62	-	21,761,611,839.10	142,160,074,298.29
4	13% Derivation Fund	46,261,536,870.93	18,599,022,000.00	990,266,062.50	4,621,400,639.89	-	-	70,472,225,573.32
5	Cost of Collection - NCS	2,781,893,867.14			-	-		2,781,893,867.14
6	Transfer to Excess Crude	172,505,276,248.55			-	-	-	172,505,276,248.55
7	Deductions: Cost of Collections - FIRS	2,906,492,035.56			-	-	2,590,668,076.08	5,497,160,111.64
8	ADD TRANSFER TO EXCESS REVENUE	1,254,853,469.76			-	-	-	1,254,853,469.76
9	Total	640,766,894,026.88	143,069,400,000.00	7,617,431,250.00	35,549,235,691.43	-	64,766,701,902.09	891,769,662,870.40

Distributions of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of October, 2012 Shared in November, 2012

1	2	3	4	5	6=3-4-5	7	8	9	10=6+7+8+9
S/n	Beneficiaries	Gross Statutory Allocation	Less External Debt Deduction	Less Deductions(Fertilizer)	Net Statutory Allocation	Distribution of =N=143.069 Billion	Distribution of =N=35.549 Billion from Foreign Excess Crude Accounts Being SURE - P for November, 2012	VAT	Total Net Amount
		=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=
1	FGN (CRF Account)	201,302,568,144.45	3,801,459,206.80	-	197,501,108,937.65	60,368,133,330.00	15,000,000,000.00	8,704,644,735.64	281,573,887,003.29
2	Share of Derivation & Ecology	4,150,568,415.35	78,380,602.20	-	4,072,187,813.15	1,244,703,780.00	309,278,350.52	-	5,626,169,943.66
3	Stabilization	2,075,284,207.67	39,190,301.10	-	2,036,093,906.57	622,351,890.00	154,639,175.26	-	2,813,084,971.83
4	Development of Natural Resources	6,972,954,937.79	131,679,411.70	-	6,841,275,526.09	2,091,102,350.40	519,587,628.87	-	9,451,965,505.35
5	FCT-Abuja	4,150,568,415.35	78,380,602.20	-	4,072,187,813.15	1,244,703,780.00	309,278,350.52	621,760,338.26	6,247,930,281.92
	Sub-total	218,651,944,120.61	4,129,090,124.00	-	214,522,853,996.61	65,570,995,130.40	16,292,783,505.15	9,326,405,073.90	305,713,037,706.06

All tables provided by the Economic Confidential

Distributions of Revenue Allocation to State Government by Federation Account Allocation Committee for the month of October, 2012 Shared in November, 2012

S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total	Deductions			Net Statutory Allocation	Distribution of =N=143.069 Billion	Distribution of the sum =N=7,617 Billion being 15th Instalments of Refund by NNPC	Distribution of =N=35.549 Billion from Foreign Excess Crude Accounts Being SURE - P for November, 2012	Net VAT Allocation	Total Gross Amount	Total Net Amount
						External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)							
1	ABIA	17	2,673,070,125.57	460,834,523.14	3,133,904,648.71	13,242,945.17	-	56,349,625.04	3,064,312,078.51	922,473,167.59	104,901,097.69	246,233,492.10	626,932,651.98	5,034,445,058.08	4,964,852,487.87
2	ADAMAWA	21	2,984,135,442.35	-	2,984,135,442.35	6,153,206.05	-	-	2,977,982,236.30	894,905,057.19	102,547,335.89	222,361,950.21	656,954,067.13	4,860,903,852.78	4,854,750,646.73
3	AKWAIBOM	31	3,018,923,728.81	12,622,679,489.14	15,641,603,217.95	77,023,028.25	-	909,320,309.94	14,655,259,879.76	6,617,260,958.67	268,942,903.90	1,511,330,299.77	936,595,264.37	24,975,732,644.67	23,989,389,306.48
4	ANAMBRA	21	3,014,207,226.83	-	3,014,207,226.83	7,689,169.99	10,000,000.00	17,049,006.47	2,979,469,050.37	903,923,210.87	102,679,511.16	224,602,740.14	730,693,181.77	4,976,105,870.77	4,941,367,694.31
5	BAUCHI	20	3,495,943,828.79	-	3,495,943,828.79	14,604,143.85	56,879,023.19	73,727,971.76	3,350,732,689.99	1,048,390,018.65	115,704,842.54	260,499,197.38	757,374,532.05	5,677,912,419.42	5,532,701,280.62
6	BAYELSA	8	2,394,025,461.51	9,057,278,450.44	11,451,303,911.95	12,448,072.31	1,241,107,428.57	1,132,134,815.08	9,065,613,595.99	4,046,441,718.63	311,699,296.40	1,065,666,656.47	625,316,631.61	17,500,398,215.05	15,114,707,999.09
7	BENUE	23	3,222,427,384.58	-	3,222,427,384.58	6,956,973.65	368,391,464.15	22,500,000.00	2,824,578,946.78	966,365,843.18	110,647,767.73	240,118,202.24	728,661,796.01	5,268,220,993.73	4,870,372,555.93
8	BORNO	27	3,555,505,634.28	-	3,555,505,634.28	7,493,137.40	-	-	3,548,012,496.88	1,066,251,862.38	117,456,432.49	264,937,427.31	714,310,203.63	5,718,461,560.09	5,710,968,422.69
9	CROSS RIVER	18	2,801,348,215.28	-	2,801,348,215.28	135,168,989.13	-	44,320,610.25	2,621,858,615.90	840,089,444.08	111,247,189.67	208,741,615.25	646,428,605.27	4,607,855,069.55	4,428,365,470.17
10	DELTA	25	3,017,133,667.91	10,579,306,289.29	13,596,439,957.20	10,163,220.07	-	1,595,699,389.94	11,990,577,347.19	5,027,314,958.25	301,860,890.05	1,285,520,056.48	831,513,847.33	21,042,649,709.32	19,436,787,099.31
11	EBONYI	13	2,473,964,006.31	-	2,473,964,006.31	17,908,204.06	566,756,099.00	(0.00)	1,889,299,703.25	741,910,996.78	86,764,433.43	184,346,679.91	610,825,800.90	4,097,811,917.34	3,513,147,614.28
12	EDO	18	2,815,972,808.28	959,240,769.63	3,775,213,577.92	17,682,467.87	520,000,000.00	129,068,861.87	3,108,462,048.18	1,224,538,692.38	110,355,898.72	305,873,295.57	673,068,273.71	6,089,049,538.29	5,422,298,208.66
13	EKITI	16	2,495,507,489.22	-	2,495,507,489.22	20,090,516.22	397,196,807.99	0.00	2,078,220,165.01	748,371,619.02	86,282,742.06	185,961,986.02	615,797,163.37	4,131,910,999.69	3,714,623,675.48
14	ENUGU	17	2,815,531,589.62	-	2,815,531,589.62	10,259,471.59	-	-	2,805,272,118.03	844,342,861.41	95,468,060.52	209,798,485.10	678,864,712.34	4,641,006,709.00	4,630,747,237.41
15	GOMBE	11	2,646,710,376.04	-	2,646,710,376.04	6,607,334.69	381,149,795.00	-	2,258,953,246.35	793,715,481.82	87,831,585.10	197,218,823.42	609,294,751.52	4,334,771,017.91	3,947,013,888.22
16	IMO	27	3,005,900,075.64	453,147,887.15	3,459,047,962.78	18,921,903.65	368,424,768.53	56,234,968.38	3,025,466,332.23	1,110,146,504.76	115,662,007.93	266,773,283.61	743,399,309.66	5,694,919,068.94	5,261,337,438.38
17	JIGAWA	27	3,301,711,000.18	-	3,301,711,000.18	10,812,396.72	-	-	3,290,898,603.46	990,142,012.16	112,360,247.42	246,025,996.88	766,054,522.13	5,416,293,778.77	5,405,481,382.05
18	KADUNA	23	3,762,997,397.16	-	3,762,997,397.16	68,965,986.01	248,394,513.80	-	3,445,636,897.35	1,128,476,058.13	125,705,227.98	290,396,613.28	881,626,192.93	6,179,203,489.48	5,861,842,889.67
19	KANO	44	4,716,204,855.89	-	4,716,204,855.89	25,489,768.96	-	58,458,101.12	4,632,256,985.81	1,414,331,104.55	152,911,132.99	351,426,578.86	1,208,133,675.98	7,843,007,348.27	7,759,059,478.19
20	KATSINA	34	3,586,659,686.45	-	3,586,659,686.45	54,722,185.52	-	-	3,531,937,500.93	1,075,594,574.66	119,897,920.90	267,258,862.08	844,138,527.86	5,893,549,571.96	5,838,827,386.44
21	KEBBI	21	3,000,031,029.75	-	3,000,031,029.75	16,804,372.37	-	-	2,983,226,657.38	899,671,945.90	99,707,752.30	223,546,405.10	675,947,281.13	4,898,904,414.19	4,882,100,041.82
22	KOGI	21	2,992,543,209.39	-	2,992,543,209.39	14,957,860.70	-	-	2,977,585,348.69	897,426,441.83	100,006,468.32	222,988,452.43	684,175,347.01	4,897,139,918.98	4,882,182,058.28
23	KWARA	16	2,727,010,546.24	-	2,727,010,546.24	14,760,821.38	-	-	2,712,249,724.86	817,796,502.87	91,047,964.78	203,202,366.32	407,241,312.04	4,246,298,692.26	4,231,537,870.88
24	LAGOS	20	4,260,251,496.42	-	4,260,251,496.42	126,139,727.10	500,000,000.00	-	3,634,111,769.32	1,277,596,370.11	144,499,323.83	317,451,352.14	5,739,061,036.56	11,738,859,579.05	11,112,719,851.95
25	NASSARAWA	13	2,555,071,728.44	-	2,555,071,728.44	13,481,070.88	-	324,166,225.58	2,217,424,431.98	766,234,192.60	86,141,561.89	190,390,397.30	573,830,947.82	4,171,668,818.05	3,834,021,521.59
26	NIGER	25	3,489,684,500.68	-	3,489,684,500.68	4,996,596.08	142,377,502.73	205,590,587.00	3,136,719,815.87	1,046,512,924.09	115,840,352.22	260,032,785.44	725,810,203.59	5,637,880,766.02	5,284,916,081.21
27	OGUN	20	2,916,544,030.58	-	2,916,544,030.58	18,986,458.10	-	-	2,897,557,572.48	874,635,234.53	97,575,065.07	217,325,396.60	724,915,146.32	4,830,994,863.11	4,812,008,405.01
28	ONDO	18	2,797,001,846.80	1,755,944,622.55	4,552,946,469.35	27,391,593.04	-	430,291,542.35	4,095,263,333.96	1,532,062,707.45	135,242,914.47	387,520,128.72	687,531,824.54	7,295,304,044.52	6,837,620,908.13
29	OSUN	30	2,766,188,543.38	-	2,766,188,543.38	34,492,694.03	-	396,184,438.34	2,335,511,410.01	829,545,496.33	93,777,467.38	206,121,702.93	668,101,461.64	4,563,734,661.66	4,133,057,528.29
30	OYO	33	3,485,063,507.28	-	3,485,063,507.28	40,563,403.33	-	-	3,444,500,103.95	1,045,127,145.72	117,037,985.24	259,688,453.51	855,743,952.57	5,762,661,044.32	5,722,097,640.99
31	PLATEAU	17	2,926,756,016.04	-	2,926,756,016.04	8,259,491.82	-	23,485,029.05	2,895,011,495.17	877,697,681.80	99,808,920.19	218,086,339.61	670,439,048.45	4,792,788,006.07	4,761,043,485.20
32	RIVERS	23	3,272,035,135.31	10,373,104,830.59	13,645,139,974.89	20,513,912.43	-	130,182,995.03	13,494,443,067.43	5,014,416,331.82	400,386,695.24	1,265,879,052.90	1,004,850,168.05	21,330,672,222.91	21,179,975,315.44
33	SOKOTO	23	3,111,378,457.02	-	3,111,378,457.02	15,918,328.76	-	-	3,095,460,128.26	933,063,652.71	105,618,353.72	231,843,424.98	718,057,407.02	5,099,961,295.45	5,084,042,966.69
34	TARABA	16	2,947,083,581.07	-	2,947,083,581.07	5,780,444.14	-	-	2,941,303,136.93	883,793,665.41	199,601,041.97	606,651,110.56	4,755,840,228.81	4,750,059,784.67	
35	YOBE	17	2,924,886,006.95	-	2,924,886,006.95	12,637,769.11	-	-	2,912,248,237.84	877,136,889.36	95,923,526.71	217,946,996.45	602,470,904.17	4,718,364,323.65	4,705,726,554.54
36	ZAMFARA	14	2,933,778,622.06	-	2,933,778,622.06	9,755,350.04	-	59,597,664.26	2,864,425,607.74	879,803,673.89	99,415,275.50	218,609,626.97	660,206,049.99	4,791,813,248.41	4,722,460,234.09
37	Soku Disputed Funds	-	-	-	-	-	-	-	-	-	9,083,710.59	-	-	9,083,710.59	9,083,710.59
38	Ona/Asaboro Disputed Fund	-	-	-	-	-	-	-	-	-	2,098,373.79	-	-	2,098,373.79	2,098,373.79
	Total (States/LGCs)		110,903,188,058.14	46,261,536,870.93	157,164,724,929.07	927,843,013.47	4,790,677,402.96	5,664,362,132.47	145,781,842,380.16	51,857,507,001.60	4,732,710,035.63	12,885,318,165.66	30,888,016,913.00	257,528,277,044.95	246,145,394,496.05

All tables provided by the Economic Confidential



December 2012: Gross Allocation of N1.1 trillion

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of November, 2012 Shared in December, 2012

S/n	Beneficiaries	Statutory	Distribution of =N=59.139 Billion from Foreign Excess Crude Savings Account being Augmentation for December, 2012	Distribution of the sum =N=7.617 Billion being 16th instalments of Refund by NNPC	Distribution of =N=35.549 Billion from Foreign Excess Crude Accounts Being SURE-P for December, 2012	Distribution of =N=230.854 Billion to the three tiers of Government	Distribution of =N=150.000 Billion from Non-Oil Excess Revenue to the three tiers of Government	VAT	Total
		=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=
1	FGN (see Table II)	190,358,098,350.02	27,104,138,454.22	-	16,292,783,505.15	105,804,038,481.72	79,020,000,000.00	9,032,063,352.82	427,611,122,143.94
2	State (see Table III)	96,552,171,372.67	13,747,581,235.70	3,742,443,973.13	8,263,917,525.77	53,665,222,251.93	40,080,000,000.00	30,106,877,842.74	246,158,214,201.95
3	LGs (see Table IV)	74,437,677,031.33	10,598,808,886.81	2,884,721,214.38	6,371,134,020.62	41,373,636,915.78	30,900,000,000.00	21,074,814,489.92	187,640,792,558.83
4	13% Derivation Fund	41,815,136,993.25	7,688,010,017.21	990,266,062.50	4,621,400,639.89	30,011,007,694.74	-	-	85,125,821,407.59
5	Cost of Collection - NCS	2,932,087,518.95	-	-	-	-	-	-	2,932,087,518.95
6	Transfer to Excess Crude	161,591,536,142.37	-	-	-	-	-	-	161,591,536,142.37
7	Deductions: Cost of Collections - FIRS	1,773,054,448.40	-	-	-	-	-	2,508,906,486.90	4,281,960,935.30
8	ADD TRANSFER TO EXCESS REVENUE and SUBSIDY ACCTS	-	-	-	-	-	-	-	-
9	Total	569,459,761,856.99	59,138,538,593.95	7,617,431,250.00	35,549,235,691.43	230,853,905,344.18	150,000,000,000.00	62,722,662,172.38	1,115,341,534,908.93

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of November, 2012 Shared in December, 2012

1	2	3	4	5=3-4	6	7	8	9	10	11=5+6+7+8+9+10
S/n	Beneficiaries	Gross Statutory Allocation	Less External Debt Deduction	Net Statutory Allocation	Distribution of =N=59.139 Billion from Foreign Excess Crude Savings Account being Augmentation for December, 2012	Distribution of =N=35.549 Billion from Foreign Excess Crude Accounts Being SURE-P for December, 2012	Distribution of =N=230.854 Billion to the three tiers of Government	Distribution of =N=150.000 Billion from Non-Oil Excess Revenue to the three tiers of Government	VAT	Total Net Amount
		=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=
1	FGN (CRF Account)	175,253,754,175.70	3,801,459,206.80	171,452,294,968.91	24,953,506,359.72	15,000,000,000.00	97,408,805,359.98	72,750,000,000.00	8,429,925,795.97	389,994,532,484.57
2	Share of Derivation & Ecology	3,613,479,467.54	78,380,602.20	3,535,098,865.34	514,505,285.77	309,278,350.52	2,008,428,976.49	1,500,000,000.00	-	7,867,311,478.12
3	Stabilization	1,806,739,733.77	39,190,301.10	1,767,549,432.67	257,252,642.88	154,639,175.26	1,004,214,488.25	750,000,000.00	-	3,933,655,739.06
4	Development of Natural Resources	6,070,645,505.47	131,679,411.70	5,938,966,093.77	864,368,880.09	519,587,628.87	3,374,160,680.51	2,520,000,000.00	-	13,217,083,283.23
5	FCT-Abuja	3,613,479,467.54	78,380,602.20	3,535,098,865.34	514,505,285.77	309,278,350.52	2,008,428,976.49	1,500,000,000.00	602,137,556.85	8,469,449,034.97
	Sub-total	190,358,098,350.02	4,129,090,124.00	186,229,008,226.02	27,104,138,454.22	16,292,783,505.15	105,804,038,481.72	79,020,000,000.00	9,032,063,352.82	423,482,032,019.94

All tables provided by the Economic Confidential

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the month of November, 2012 Shared in December, 2012

1	2	3	4	5	6=4+5	7	8	9	10=6-(7+8+9)	11	12	13	14	15	16	17=6+11+12+13+14+15+16	17=10+11+12+13+14+15+16
S/N	Beneficiaries	No. of LGCs	Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total	External Debt	Deductions Contractual Obligation (ISPO)	Other Deductions (see Note)	Net Statutory Allocation	Distribution of =N=59.139 Billion from Foreign Excess Crude Savings Account being Augmentation for December, 2012	Distribution of the sum =N=7.617 Billion being 16th Instalments of Refund by NNPC	Distribution of =N=35.549 Billion from Foreign Excess Crude Savings Accounts Being SURE P for December, 2012	Distribution of =N=230.854 Billion to the three tiers of Government	Distribution of =N=150.009 Billion from Non-Oil Excess Revenue to the three tiers of Government	Net VAT Allocation	Total Gross Amount	Total Net Amount
			=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=
1	ABIA	17	2,327,171,376.90	445,269,171.71	2,772,440,548.60	13,242,945.17	-	56,349,625.04	2,702,847,978.40	415,096,259.60	104,901,097.69	249,523,005.08	1,599,020,687.00	968,037,609.10	621,845,040.26	6,728,866,247.33	6,659,273,677.13
2	ADAMAWA	21	2,597,984,437.37	-	2,597,984,437.37	6,153,206.05	-	-	2,591,831,231.32	369,914,022.59	102,547,335.89	222,361,950.21	1,444,000,795.18	1,078,455,458.53	637,674,485.59	6,452,938,485.35	6,446,785,279.30
3	AKWA IBOM	31	2,628,271,074.34	11,260,793,463.11	13,889,064,537.45	77,023,028.25	-	909,320,309.94	12,902,721,199.26	2,486,716,251.59	268,942,903.90	1,494,809,716.77	9,814,458,600.35	1,091,027,815.97	1,039,637,185.84	30,084,657,011.86	29,098,313,673.67
4	ANAMBRA	21	2,624,164,893.84	-	2,624,164,893.84	7,689,169.99	10,000,000.00	17,049,006.47	2,589,426,717.38	373,641,726.97	102,679,511.16	224,620,740.14	1,456,552,306.51	1,089,323,289.68	702,997,357.64	6,575,961,825.93	6,541,223,649.47
5	BAUCHI	20	3,043,564,153.36	-	3,043,564,153.36	14,604,143.85	56,879,023.19	73,727,971.76	2,898,353,014.51	433,357,891.90	115,704,842.54	260,499,197.38	1,691,681,040.93	1,263,421,107.29	725,970,492.05	7,534,178,725.45	7,388,967,586.65
6	BAYELSA	8	2,084,235,455.06	8,282,800,208.06	10,367,035,663.12	12,448,072.31	1,241,107,428.57	1,132,134,815.08	7,981,345,347.16	1,790,281,288.47	542,591,611.05	1,076,170,175.84	6,920,354,394.56	865,191,904.55	21,873,294,333.98	19,487,604,018.02	
7	BENUE	23	2,805,441,082.54	-	2,805,441,082.54	6,956,973.65	368,391,464.15	22,500,000.00	2,407,592,654.74	399,452,739.11	110,647,787.73	240,118,202.24	1,559,308,481.68	1,164,573,280.85	702,899,092.02	6,982,440,656.17	6,584,592,218.37
8	BORNO	27	3,095,418,583.80	-	3,095,418,583.80	7,493,137.40	-	-	3,087,925,446.40	440,741,185.15	117,456,432.49	264,937,427.31	1,720,482,552.60	1,284,946,522.43	691,192,501.16	7,615,175,284.94	7,607,682,067.54
9	CROSS RIVER	18	2,438,850,115.06	-	2,438,850,115.06	135,168,989.13	-	44,320,610.25	2,259,360,515.68	347,255,681.58	111,247,189.67	208,741,615.25	1,355,551,424.72	1,012,386,833.98	629,975,626.91	6,104,018,487.17	5,924,526,887.79
10	DELTA	25	2,626,712,649.64	9,105,197,616.29	11,731,910,287.93	10,163,220.07	-	1,585,699,389.94	10,126,847,657.92	2,068,919,094.19	301,860,890.05	1,237,292,505.82	8,348,064,864.52	1,090,380,894.61	724,904,936.22	25,492,733,453.14	23,886,870,843.33
11	EBONYI	13	2,153,829,848.27	-	2,153,829,848.27	17,908,204.06	566,756,099.00	(0.00)	1,569,165,545.21	306,673,069.97	86,764,433.43	184,346,679.91	1,197,132,657.47	894,081,397.56	575,830,886.31	5,398,658,892.92	4,813,994,868.86
12	EDO	18	2,451,582,092.60	863,034,774.38	3,314,616,866.98	17,682,467.87	520,000,000.00	129,068,861.87	2,647,865,537.25	509,114,441.58	110,355,898.72	306,037,817.44	1,986,316,820.90	1,017,682,035.26	675,737,466.24	7,919,861,347.11	7,253,110,017.38
13	EKITI	16	2,172,585,576.48	-	2,172,585,576.48	20,090,816.22	397,196,807.99	0.00	1,755,298,258.27	309,343,604.39	86,282,742.06	185,951,968.02	1,207,567,387.53	901,867,132.22	594,411,521.53	5,457,999,950.24	5,040,712,626.03
14	ENUGU	17	2,451,198,142.33	-	2,451,198,142.33	10,259,471.59	-	-	2,440,938,670.74	349,013,855.49	95,469,080.52	208,798,485.10	1,362,414,653.36	1,017,522,652.76	642,621,918.39	6,128,038,767.94	6,117,779,296.35
15	GOMBE	11	2,304,222,613.22	-	2,304,222,613.22	6,607,334.69	433,113,310.59	-	1,864,501,967.94	328,086,744.30	87,831,585.10	197,218,823.42	1,280,723,332.25	956,511,293.58	573,432,475.01	5,728,026,866.88	5,288,306,221.60
16	IMO	27	2,616,932,698.81	433,746,138.22	3,050,678,837.04	18,921,903.65	358,424,768.53	56,234,958.38	2,617,097,206.48	448,081,321.19	115,552,007.53	269,349,714.66	1,732,404,458.50	1,086,321,116.11	687,734,069.09	7,390,121,524.51	6,965,539,889.96
17	JIGAWA	27	2,874,465,305.23	-	2,874,465,305.23	10,812,396.72	-	-	2,863,652,908.51	409,280,751.86	112,360,247.42	246,025,996.88	1,597,673,229.58	1,193,226,084.88	703,830,367.38	7,136,061,983.23	7,125,249,568.51
18	KADUNA	23	3,276,060,642.86	-	3,276,060,642.86	68,965,986.01	248,394,513.80	-	2,958,700,143.05	466,461,905.32	125,705,227.98	290,398,613.28	1,820,886,262.95	1,359,933,274.41	848,711,953.28	8,178,157,880.07	7,860,797,380.26
19	KANO	44	4,105,921,817.47	-	4,105,921,817.47	25,489,768.96	-	58,458,101.12	4,021,973,947.39	584,621,691.37	152,911,132.99	351,426,578.86	2,282,136,214.55	1,704,418,907.46	1,134,409,801.68	10,315,837,144.39	10,231,889,274.31
20	KATSINA	34	3,122,541,261.12	-	3,122,541,261.12	54,722,185.52	-	-	3,067,819,075.60	444,803,047.65	119,897,920.50	267,258,662.08	1,735,557,765.16	1,296,205,481.11	810,323,421.35	7,796,387,759.37	7,741,665,573.85
21	KEBBI	21	2,611,823,115.09	-	2,611,823,115.09	16,804,372.37	-	-	2,595,018,742.72	371,884,442.76	99,707,752.30	223,546,405.10	1,451,692,550.89	1,084,200,064.74	666,081,863.62	6,508,856,194.51	6,492,051,822.14
22	KOGI	21	2,605,304,228.42	-	2,605,304,228.42	14,957,860.70	-	-	2,590,346,367.72	370,956,251.06	100,006,468.32	222,988,452.43	1,448,069,250.69	1,081,493,994.29	643,170,215.49	6,472,088,860.70	6,457,131,000.00
23	KWARA	16	2,374,131,837.02	-	2,374,131,837.02	14,760,821.38	-	-	2,359,371,015.64	338,040,769.36	91,047,964.78	203,202,366.32	1,319,579,983.32	985,531,476.66	390,447,168.40	5,701,981,565.86	5,687,220,744.48
24	LAGOS	20	3,708,969,415.35	-	3,708,969,415.35	126,139,727.10	500,000,000.00	1,200,000,000.00	1,882,829,688.25	528,101,622.30	144,499,323.83	317,451,352.14	2,061,503,798.11	1,539,639,057.87	5,757,300,233.41	14,057,464,803.01	12,231,325,075.91
25	NASSARAWA	13	2,224,442,125.73	-	2,224,442,125.73	13,481,070.88	-	324,166,225.58	1,886,794,829.27	316,727,199.32	86,141,551.89	190,390,397.30	1,236,360,076.87	923,383,426.01	564,828,357.05	5,542,303,135.07	5,204,655,838.61
26	NIGER	25	3,038,114,790.44	-	3,038,114,790.44	4,996,595.06	142,377,502.73	205,590,587.00	2,685,150,105.63	432,581,984.34	115,840,352.22	260,032,785.44	1,688,632,198.92	1,261,159,039.27	689,875,379.53	7,486,236,500.26	7,133,271,815.45
27	OGUN	20	2,539,139,442.13	-	2,539,139,442.13	18,986,458.10	-	-	2,520,152,984.03	361,535,377.75	97,575,065.07	217,325,960.60	1,411,293,817.15	1,054,028,173.51	636,744,247.36	6,348,459,789.26	6,348,459,789.26
28	ONDO	18	2,435,066,172.32	1,597,616,050.54	4,032,682,222.85	27,391,593.04	-	430,291,542.35	3,575,199,087.47	648,785,178.97	135,242,914.47	390,597,519.41	2,516,524,852.77	1,010,826,072.57	652,564,266.02	9,388,423,027.06	8,930,739,891.67
29	OSUN	30	2,408,240,150.41	-	2,408,240,150.41	34,492,694.03	-	396,184,439.34	1,977,563,017.04	342,897,281.67	93,777,457.38	206,121,702.93	1,338,537,922.77	969,690,259.23	651,726,658.05	6,040,991,432.43	5,610,314,299.06
30	OYO	33	3,034,091,759.59	-	3,034,091,759.59	40,563,403.33	-	-	2,993,528,356.26	432,009,165.08	117,037,985.24	259,688,453.51	1,686,396,134.62	1,259,488,999.53	811,933,148.93	7,600,645,646.71	7,560,082,243.38
31	PLATEAU	17	2,548,029,983.40	-	2,548,029,983.40	8,259,491.82	-	-	2,451,487,131.65	352,801,257.49	99,808,920.19	218,086,339.61	1,416,235,320.44	1,057,718,747.10	664,709,723.89	6,367,390,292.12	6,270,847,400.37
32	RIVERS	23	2,848,629,535.84	9,826,479,568.95	12,675,109,104.80	20,513,912.43	-	130,182,995.03	12,524,412,197.33	2,180,962,758.18	400,386,695.24	1,311,015,810.81	8,220,517,751.55	1,182,501,337.60	948,295,258.12	26,918,788,716.31	26,769,091,808.84
33	SOKOTO	23	2,708,762,040.55	-	2,708,762,040.55	15,918,328.76	-	-	2,692,843,711.79	385,687,091.98	105,618,353.72	231,843,424.98	1,505,572,737.17	1,124,440,611.14	687,340,973.62	6,749,265,233.15	6,733,346,904.39
34	TARABA	16	2,585,727,135.09	-	2,585,727,135.09	5,780,444.14	-	-	2,589,946,690.95	385,321,066.50	98,710,829.80	219,601,041.97	1,426,071,676.95	1,065,065,053.96	583,462,763.99	6,323,959,567.86	6,318,179,123.72
35	YOBE	17	2,546,401,955.92	-	2,546,401,955.92	12,637,769.11	-	-	2,533,764,186.81	362,569,450.80	95,923,526.71	217,946,996.45	1,415,330,437.05	1,057,042,932.77	592,016,157.98	6,287,231,457.68	6,274,593,888.57
36	ZAMFARA	14	2,554,143,855.07	-	2,554,143,855.07	9,755,350.04	-	59,597,664.28	2,484,790,840.75	363,671,781.13	99,415,275.50	218,609,626.97	1,419,633,506.91	1,060,256,690.82	650,633,560.48	6,366,364,296.89	6,297,011,282.57
37	Soko Disputed Funds		-	-	-	-	-	-	-	-	9,083,710.59	-	-	-	-	9,083,710.59	9,083,710.59
38																	

NIGERIA: BETWEEN THE NATIONAL QUESTION AND THE PATHOLOGY OF POWER

By Dr. Usman Bugaje

About fifteen years ago as Nigeria emerged from the successive military regimes into an elected government hoping to usher to democracy the feeling was simply ecstatic. Nigerians looked forward to recovering their God-given freedom; the freedom to express their views; the freedom to associate; the freedom to choose their leaders; the freedom to question them and hold them accountable; and, the freedom to change them when necessary. Nigerians looked forward to a democracy that is people-centered and people-driven; a democracy that is anchored on and promotes the rule of law and respect for due process; a democracy nurtured internally and strengthened externally by a credible electoral process.

In fact, we all looked forward to a government that will address the genuine needs of its people; a government that will prioritize the poor and relieve their sufferings; a government that will grow our economy and spread prosperity; and, a government that will establish security and protect the lives and property of its citizens. The very *Raison D'état* for the existence of governments.

Today, unfortunately, we are discovering how wrong we were, how misplaced our hopes were and how naïve we have all been. The hopes raised by return of democracy have since been dashed. The population of the poor have more than doubled, the middle class have been decimated, the

economy is collapsing - even as the official figures say otherwise, and there are no jobs for the millions unemployed graduates. While hundreds of thousands of unemployable graduates are produced annually, there are still over tens of million out-of-school children roaming the streets. All these are happening in the face of unprecedented oil revenues that are accruing to the government over the years.

Industries and small businesses keep closing for lack of electricity even as staggering billions of Dollars have been spent without any remarkable change in the electricity supply to the nation. The absence of security and the loss of lives and property of citizens are now approaching the toll of 'civil war' by a government against its own citizens. The democracy we were all looking forward to has been hijacked by racketeers and corrupt public officers who have stolen us blind and having lost all sense of shame are busy awarding

themselves national honors and collecting all sorts of 'merit' awards.

It is particularly tragic, that, despite this catalogue of socio-economic difficulties faced by ordinary Nigerians, budget implementation has consistently been less than 30%. On the other hand, insecurity is surging and tolls getting heavier and uglier even after an allocation of nearly 30% of our annual budget on security; the educational sector with a paltry allocation continues to crumble putting the future in total jeopardy; endless reports of monumental corruption which hits the headline almost daily remain unaddressed; and, accentuating infrastructural decay and public institutional collapse are all pointers to frightening uncertainties. We are all worried about the increasing use of security agencies to muzzle our freedom of expression and association and to rig elections down the road to 2015. Clearly unable to respond to these glaring problems the Government is convening a National Conference, which it alternatively termed as National Dialogue. It is

not clear how a National Conference/Dialogue can solve these problems of governance. It is even not clear what exactly are the problems for which our Government concluded that a National Conference/Dialogue is the solution. For instance, following President's first October address in which he claimed to have tackled corruption, about 20 groups/organizations wrote to remind him about his dismal



records in fighting corruption. They enumerated twelve well-known cases/reports of monumental corruption for which his Government has done nothing about. These are:

1. The KPMG report in which the Nigeria National Petroleum Corporation (NNPC) was indicted for corrupt practices and short charging Nigerians.

2. The Nigeria Extractive Industries Transparency Initiative (NEITI) audit report exposing 10 years of corruption in the upstream and downstream sectors of the oil and gas industry.

3. The uncalled for reconciliation of justice on the Malabu Oil Deal with juicy payment of \$1,092,040,000 to the other party by Shell on the order of Mr. President, is clearly fraudulent, misappropriation of public fund and abuse of office.

4. The probe of the Pension Fund Management by the Senate Joint Committee on Public Service and Establishment, State and Local Government Administration.

5. The case of corruption and money laundering trial against ex-Delta State Governor James Ibori in the UK for which he has reportedly pleaded guilty despite the acquittal granted him by a Nigerian court.

6. The SEC probe and the alarming revelations of corruption in the Capital Market.

7. The probe of the oil subsidy regime by an *Ad hoc* committee of the House of Representatives.

8. The bribe scandal against Hon. Faruk Lawan, Chairman of the House *Adhoc* Committee on Petroleum Subsidy.

9. The impunity by some State Governors in their refusal to allow

for Local Governments Council elections.

10. The non-prosecution of those indicted in the Halliburton LNG bribery scandal; the same where the Americans involved had been prosecuted and charged in their country.

11. The integrity of the legislature, which has come under serious suspicion with the too frequent accusation of the probe committee members of bribery.

12. The revelation by Shell Petroleum Development Company that Nigeria has since 2009 lost \$1.5 billion yearly to crude oil theft.

The reader will notice that these did not include the Oduoh-Gate involving the armored vehicles or the alleged disappearance of the N500B from the SURE-P funds and many others still unfolding. These 20 groups expressed their worries "with the rising profile of official corruption under this administration" and rightly 'concluded that 'the systematic failure has its roots in the manifestation of corruption at all levels, which undermines development and promotes insecurity and poverty in our country'. Canvassing for a National Conference by this Government is certainly more than diversionary but gross dereliction of duty and clear abdication of its core responsibilities. To be sure, the real problem of our country is essentially that of leadership and governance. There is

more than adequate institutional framework in Nigeria to deal with all the existing (and contemplated) challenges of nation building. There is no more appropriate forum for any meaningful National Dialogue that the National Assembly could or would not serve.

Since the Presidential Committee that went round to hear out citizens on the proposed National conference /dialogue one key issue kept recurring, often in not too many words, that is, trust in Government. One generic thread that went through many of the submissions is the question, can we trust this government? Many will recall that this government tried to smuggle a six-year term of office, riding on the back of a previous conference and abandoned the pursuit once their objective failed. Many will also recall that the same government had dismissed the need for such a conference and a few weeks later turned round to hoist it

To be sure, the real problem of our country is essentially that of leadership and governance. There is more than adequate institutional framework in Nigeria to deal with all the existing (and contemplated) challenges of nation building.

on the nation. In other words citizens are increasingly finding it difficult to locate the reasons for trusting the Government and its agents. It is quite possible that the State itself has not been paying attention, especially when some of these messages have to be read between the lines and some are subliminal. Admittedly this requires attentiveness, which can be difficult for an administration that is clearly finding difficulty in staying sober.

We hardly need to remind ourselves that trust is key to governance, especially democratic governance. Trust as many would know is what informs citizens to decide when their governments merit their allegiance and when it should be denied. From Greek antiquity to date trust has been inextricably link with legitimacy of perceptions of it. The Anonymous lamblichi states that, "the first result of lawfulness is trust." John Locke, whose political philosophy provides the bedrock of the modern nation state, put it thus, 'the relationship of citizens to governments is one of trust, not one of contract'. For him and many after him the concept of trust is much stronger than that of social contract. Even in corporate governance trust holds the key to success, as numerous empirical studies are showing.

This huge trust deficit incurred by this administration is further worsened by the monumental corruption that has become its

hallmark. The skewed appointments of heads of federal departments and agencies - in spite of the constitutional federal character provision – as well as the incessant government's failure to live up to its words as the case of ASUU, minimum wage and host of other unfulfilled agreements would show. As the old line goes: the value of a person in the weight of his words. If the words of a government - any government - carries no weight, so will be its worth, its standing, and its clout.

This huge trust deficit incurred by this administration is further worsened by the monumental corruption that has become its hallmark. The skewed appointments of heads of federal departments and agencies - in spite of the constitutional federal character provision – as well as the incessant government's failure to live up to its words as the case of ASUU, minimum wage and host of other unfulfilled agreements would show.

The list of Federal appointments supplied at the end of this article speaks not only to the deliberate and shameless exclusion of a whole section of the country but also to the impunity with which this exclusion is pursued.

Admittedly, Nigeria like every modern nation state has its issues of the national question. Since the world made the inescapable shift from empires and kingdoms to the modern nation state, every nation has had to deal with its national question. In the case of Africa this was accentuated by European

colonization, which regrettably if understandably, paid no regards to the natural and gradual process of state formation. But Nigeria is not unique in this respect, many nations not only in Africa but even in Europe (Spain), Americas (Canada) and Australia have been grappling with their national questions. By its very nature the national question is a continuous question, which addresses the need to create national cohesion, national integration and development. This is what makes the national question also a democratic question.

In modern political theory and practice the national questions are formulated by popular constitutional provisions and addressed in the course of political engineering by elected leaders under the sanctity of social justice, equity and fair play. A State therefore formulates its national questions to achieve highest level of political integration as a single political community, as well as to achieve highest degree in the development of its productive forces. But the national question became phenomenal after the World War II by the historical impact of nationalist movements in Europe and quite more recently by the political developments in the former Soviet Union and Yugoslavia. This concept is till influencing political events in the British Isles, Belgium, France and many other countries in the West. What may be peculiar to Nigeria is

perhaps the understanding of the national question among Nigerian elite is largely informed by the Marxist discourse in Nigerian campuses in the 70s. Dr. Jibrin Ibrahim in his recent article admitted to being one of them and tried to explain the obsession of some with the issue of ethnic nationalities. Of course he explained that the world has since moved on ... what Jibrin did not say was that the world has move even further, the nation state today is already facing the 'Global Question!' the issue of China in Africa for Example, the environmental question, global security, and so on.

The nation state has since transformed exchanging part of its sovereignty to gain more security and economic stability, as the case of EU clearly demonstrates. Regional blocks are the key players and Non-State Actors have assumed roles that were previously inconceivable. The concept of power itself is changing books are being written on the future of power, new concepts like soft power and soft skills are becoming more powerful in the fast and high-tech world of the 21st century. Many nations are already adjusting to the new paradigm while we seem stuck in concepts and ideas that long past and we shall continue to lag behind nations that have their eyes on the future.

Clearly our most immediate challenge is how do we build our key institutions, which hold the modern nation state together and give it its prowess in the competitive environment of the 21st century. Five such institutions would appear to be key: Public integrity, which will improve on public accountability and elicit trust; Service delivery, which provide basic social service and

provide safety nets to the poor; the judiciary, which ensures the establishment of the rule of law obviating conflicts; the security institutions, which uphold and ensure law and order, protecting the life and property of citizens; electoral process, which confers legitimacy to elected governments and elicit trust and promote development.

It is easy to see the absurdity of Prof. Ben Nwabueze's paper, titled, **“Lugard's Monstrous Acts Of Gerrymandering And The Deleterious Consequences For Us As Additional Reason For Not Celebrating The Centennial Of His Amalgamation”**, which discusses, as sub-titled by the paper, **“the North and South Divide as an Obstacle to the Creation of a Nation and National Front”** (see, *The Guardian Newspapers of Wednesday August 21, 2013, Page 51; Thursday August 22, 2013, Page 68; and, Friday August 23, 2013, Page 52*). The paper has elicited wide commentaries from the reading public and it is not our intention to engage it here, as its serious limitations have been largely exposed elsewhere. For sure, this paper is a simplistic catalogue of gross ignorance of the dynamics of human history in general, and of the historical processes out which Nigeria emerged as Political System in the twentieth century in particular. What stands out clearly from the paper is Prof. Nwabueze's pathological hatred of anything associated with Northern Nigeria. On this we are least surprised. This is the last thing this country needs at this time.

That we have not been able to do much in terms of building our institutions and the fact that we have also not been able to solve any

of the major protracted problems of this nation has nothing to do with the so called national question. Rather it has to do with what Paul Farmer would call 'Pathologies of Power'. Since 1999 all our governmental institutions have been deteriorating at a speed that is worrying to say the least. It has become necessary to read Paul Edward Farmer's book, titled, *The Pathologies of Power: Health, Human Rights and the New War on the Poor*, (Berkeley 2003). Farmer started as medical doctor working in conflict areas and particularly among the poor and soon realized that the problems he was addressing were not medical in their origins but have a lot to do with what he correctly perceived to be the pathologies of power. That is power which destroys institutions rather than build them; it is the power that promotes the exclusion of citizens rather than their inclusion; power that create what Loic Wacquant calls 'Prisons of Poverty', where the poor are thrown in and locked away. Worse still, that is the power that creates structured violence, which unleashes brutality.

The contents of this book, *Pathologies of power*, would undoubtedly enhance our understanding of the abuse of power that goes on unchecked in Nigeria today. It will help us interrogate our understanding of democracy and the rule of law. It also helps us to appreciate the consequences of complacency in the face of this new and subtle war against the poor. More importantly it helps us to appreciate that our country is today caught between the National question and the pathology of power. While the national question is an ongoing concern that we can easily carry on along with in our strides in formulating and answering the national question, the pathology of power is lethal and far more urgent concern to Nigeria.

PRESIDENT JONATHAN'S SKEWED APPOINTMENTS OF HEADS OF FEDERAL AGENCIES

S/N	Name of Federal Agency	Head and Chief Executive Officer
1.	Bank of Industry	Ms Evelyn Oputu
2.	Bureau of Public Enterprises (BPE)	Benjamin Ezra Dikki
3.	Bureau for Public Procurement (BPP)	Engr. Emeka Eze
4.	Budget Office of the Federation	Dr. Bright Okogu
5.	The Petroleum Regulatory Agency of Nigeria (DPR)	Mr. George Osahon
6.	Accountant General of the Federation	Mr. Jonah O. Otunla
7.	Auditor General of the Federation	Mr. Samuel Ukura
8.	Statistician General of the Federation	Dr. Yemi Kale
9.	Nigerian Meteorological Agency (NIMET)	Dr. Anthony Anuforom
10.	Nigerian National Petroleum Corporation	Engr. Andrew Yakubu
11.	Nigerian Maritime Admn & Safety Agency	Mr. Ziakede P. Akpodokemi
12.	National Pension Commission (PENCOM)	Mrs. Chinelo Anohu-Amazu (Ag.)
13.	Federal Road Maintenance Agency (FERMA)	Engr. Chuku Amuchi
14.	Nigerian Content Development & Monitoring Board	Mr. Ernest Nwanpa
15.	Consumer Protection Council (CPC)	Mrs. Dupe Atoki
16.	Nigerian Communications Commission (NCC)	Dr. Eugene Juwa
17.	Nigerian Airspace Management Agency (NAMA)	Engr. Mazi Nnamdi Udoh
18.	National Boundary Commission	Dr. Muhammed B. Ahmed
19.	Nigerian Civil Aviation Authority (NCAA)	Capt. Fodayele Akinkuotu
20.	Federal Airports Authority of Nigeria (FAAN)	Mr. George Uriese
21.	Nigerian College of Aviation Technology	Capt. Chinyere Kalu
22.	Securities & Exchange Commission of Nigeria (SEC)	Ms. Aruma Otteh
23.	Sovereign Wealth Fund Institution / Nigerian Sovereign Investment Authority	Uche Orji
24.	National Agency for Food, Drug Administration and Control (NAFDAC)	Dr. Paul B. Orhii
25.	Maritime Academy of Nigeria	Mr. Joshua E. Okpo
26.	Nigerian Railway Corporation (NRC)	Engr. Seyi Sijuwade
27.	Nigerian Tourism Development Board	Mrs. Sally Mbanefo
28.	Nigerian Educational Research & Development Council (NERDC)	Prof. Godswill Obioma
29.	Nigerian Export-Import Bank (NEXIM Bank)	Mr. Roberts U. Orya
30.	Standard Organization of Nigeria (SON)	Dr. Joseph Odumodu
31.	National Broadcasting Commission	Mr. Emeka Nkem Mba
32.	Industrial Training Fund (ITF)	Prof. Longman S. Wapmuk
33.	National Universities Commission (NUC)	Prof. Julius Okojie
34.	National Environmental Standards & Regulations Enforcement Agency (NESREA)	Dr. Mrs. N. S. Benebo
35.	Millennium Development Goals Office	Dr. Precious Gbenio
36.	National Orientation Agency (NOA)	Mr. Mike Omeri
37.	News Agency of Nigeria	Mr. Oluremi Oyo
38.	Nigeria Export Promotion Council (NEPC)	Mr. David I. Adulugba
39.	Nigeria Export Processing Zone Authority (NEPZA)	Mr. Olugbenga Kuye
40.	Federal Institute of Industrial Research	Dr. Mrs. G. N. Elemo
41.	Surveyor General of the Federation	Prof. Peter C. Nwilo
42.	Federal Housing Authority (FHA)	Arc. Terver Gemade
43.	Federal Roads Safety Corp (FRSC)	Marshal Ositadinma B. Chidoka
44.	National Population Commission	Chief Eze Duruiheoma SAN (awaiting Senate Confirmation)
45.	National Youth Service Corp (NYSC)	Brig-Gen. N. T. Okore Affiah
46.	Petroleum Products Pricing Regulatory Agency (PPPRA)	Mr. R. C. Stanley
47.	Petroleum Equalization Fund	Mrs. Sharon A. Kasali

48. Petroleum Technology Development Fund (PTDF)	Dr. Wole Oluleye
49. Nigeria Electricity Regulatory Commission	Dr. Sam Amadi
50. Nigeria Security & Civil Defence Corp	Dr. Ade Abolurin
51. Nigeria Immigration Service	Mr. David Paradang
52. State Security Service	Mr. Ita Ekpeyong
53. Federal Civil Service Commission	Deaconess Joan O Ayo
54. National Debt Management Office	Dr. Abraham Nwanko
55. National Insurance Commission (NAICOM)	Mr. Fola Daniel
56. National Identity Card Management Commission	Chris Onyemenam
57. Energy Commission of Nigeria	Prof. Eli Jedere Bala
58. National Intelligence Agency	Ayo Oke
59. Nigerian Sugar Development Council	Dr. Lateef Demola Busari
60. Joint Admission and Matriculation Board	Prof. Dibu Ojerinde
61. Revenue Mobilization, Allocation and Fiscal Commission (RMAFC)	Engr. Elias N. Mbam
62. National Agency for the Prohibition of Trafficking in Persons & other Related Matters (NAPTIP)	Mrs. Beatrice E. Jedy-Agba
63. National Research Institute for Chemical Technology (NARICT)	Prof. Idris Bugaje
64. National Salaries, Income and Wages Commission	Dr. R. O. Egbule
65. National Eye Centre	Dr. D. O. Adejor
66. National Human Rights Commission	Prof. Ben Angue
67. National Agency for Control of HIV/AIDS	Prof. John Idoko
68. Boarder Communities Development Agency	Engr. Numoipre Wills
69. National Council for Arts & Culture	Mr. M. M. Maidugu
70. National Cereal Research Institute	Prof. B. Y. Abubakar
71. National Productivity Centre	Dr. Paul Bdllya
72. National Institute for Cultural Orientation	Dr. Barclays Ayakoroma
73. National Institute for Advance Legal Studies	Prof. Epiphany Azinge
74. Teachers Registration Council	Prof. Adissa M. Wkocha
75. National Centre for Agric Mechanization	Engr. I. I. Azogu
76. Legal Aid Council of Nigeria	Mrs. Joy S. Bob-Manuel
77. Niger Delta Development Commission	Dr. Mrs. Christy Atako (Ag)
78. National Power Training Institute of Nigeria	Engr. Ruben Okeke
79. Raw Materials Research & Development Council	Dr. Hussaini Doko Ibrahim (Ag)
80. National Examination Council (NECO)	Prof. Promise N. Okpala
81. National Teachers Institute (NTI)	Dr. Ladan Sharehu
82. National Board for Technical Education	Dr. M. A. Kazaure
83. National Oil Spill Detection and Response Agency (NOSDRA)	Sir Peter Idabor
84. Universal Basic Education Board (UBE)	Dr. Suleiman Dikko

FOR THE RECORD

AN INTERVIEW WITH **LATE AMBASSADOR JOLLY TANKO YUSUF** ON THE LEADERSHIP QUALITIES OF SIR AHMADU BELLO, SARDAUNAN SOKOTO AT HIS RESIDENCE IN KADUNA ON 2ND SEPT. 1995

Conducted By Mal. Abdulkarim Mohammed

Question: When did you know the Sardauna?

Answer: Our first sitting at the House of Assembly in 1956 was my first contact with him. It was on the 12th of December, I will never forget. After the close of parliament session for that the day, everyone went to pay homage to him, so I went also. I greeted him and because he was used to cracking jokes with the Jukuns him being a Fulani; that was how he treated me. The next day when we got back to the parliament, the Sardaun and Aliyu Makaman Bida called me to inform me that they wanted to give me the position of a Junior Minister for Education. I told them no. I would be a member that would continue to do my job under the Mission. After leaving them, my uncle Mr. Agbamanu Atoshi, who was then the only Minister of State from the Middle Belt at the time, was told by them what transpired between us. He said, "Appoint him".

I reported to be part of a team going for Consultative Committee meeting, in early 1957, on Northern Cameroon, and then people began to congratulate me that they heard my name amongst eight others that were made Ministers. Sule Gaya, Mohammed Bashir of Daura and Ajayi were among those in the list. My uncle had accepted the offer on my behalf so there was nothing I could have done.

Which kind of Jukun-Fulani jokes were you sharing with Sardauna?

Well, apart from the difference in age between us (he was older); he would tell me: "you Korarrafa had ruled and you people had come to Kano and were sent off though you have Yakasai. You have gone to Zaria where you have Tudun Jukun". Things like that (laughter).

As time went on, how did your relationship develop?

I can say that of the 10-13 Ministers from the Middle Belt, I

became almost the one that used to advise him on issues that were of concern to the area and to Christians; things that affected Christians and those that were appropriate to be done for the Middle Belt. In places where there were no-emirs, politics had necessitated agitation for them. Places like Zing, Hong, and Zangon Kataf had peculiar demands - he used me to achieve a lot in respect of these. In the long



LATE AMBASSADOR JOLLY TANKO YUSUF

run I was even posted to Makurdi as the Provincial Commissioner. Any assignment given to me, I was always with the General Secretary of the party (NPC), this was an indication that my political assistance was strongly required. So any uprising either in Tiv, or Igbira area, I was the one sent - politically. For this, I know he had reposed, I must say, absolute confidence in me. I do investigate and gave out reports concerning the events. It was in one of such reports that I recommended that we change constituency for the Prime Minister - Abubakar Tafawa Balewa - so that we wouldn't be disgraced if he fails to win election. At that time in Tafawa Balewa there were problems of ethnicity and religion that led to an uprising in 1959.

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"We agree to agree, agree to disagree" that was the slogan upon

which I related with the Sardauna. There were instances that I would offer advice and tell him that it would harm his people - the Fulanis - but it had to be done for us to escape a general calamity (laughter).

You operated under such mutual trust; how did you understand his work ethics?

He was an upright person. He likes people; he was not greedy and if you see him wearing something nice and you requested for it, he would instantly remove and give it to you. I can recall when we were debating on the Tiv with the

He was never self-centered. He did not know how to monopolize as the hyena would; he was selfless. He embraced everybody and we all felt we were northerners too.

opposition giving us hell; I rose in defense. He was sitting close to me and I admired his clothes and I told him so. He rose up, went into his office at the Lugard Hall, later he called me and dressed me up in the attire including the turban. That was Sardauna for you - there was nothing that would not give out. He was a very considerate man. However, I am not saying he was perfect; after all he was human. But upholding the truth, he liked people and was tolerant; he all possessed these qualities

Of all his projects, what are those that when you go round the North you can say here are some of them?

There were many especially those that have deteriorated from his death to now. The North was like a

father that had died and the children - everyone went their way. All I can say is he brought about peaceful coexistence not only in the north but in the whole of Nigeria. You know people were saying Sir Abubakar was in Lagos but the actual power was here (Kaduna). Because Sardauna was the leader of NPC; but didn't want to go to the centre. I used to tease him by saying - "*Ranka ya dade*, (may you live long); you want to remain close because you want to go and be the sultan?" He would jokingly dismiss my insinuation. So we must know that Sardauna did not only control the north but also Nigeria.

When he was killed you now see where we are. No roads, no water, and no peace without which there wouldn't be any progress in the land. So this is the biggest problem. He was never self-centered. He did not know how to monopolize as the hyena would; he was selfless. He embraced everybody and we all felt

we were northerners too. Let me give you an example with myself. My grandfather was a flag bearer of the Shehu Dan Fodio Jihad. He was the one that built the first mosque in Takum but I am a Christian. Yet he did not spite or despised me. I was even the President of Northern Christian Association when I was in Zaria... (Cuts in)

There was a report that says when you were about to form the Christian Association of Nigeria, you consulted him. Is that true?

You have really gone far. Who gave out such a secret to you? Who told you? (Laughter). You have gone to Arewa House? Yes it is correct. It was I and Edmund Maniso who was the Provincial

Commissioner of Sardauna Province. Of the 13 Provinces in the North, his was the smallest and we gave it the name -Sardauna Province because it was during Sir Ahmadu's reign that we won the plebiscite against Cameroon on the area

In 1964, I and Edmund wrote a letter and took membership card of Northern Christian Association with its constitution to him. I can recall that it was at his Lugard Hall Office. We told him that the Association was formed and we were co-opted members. We considered ourselves as those with him and so thought it better to inform him first before someone. We presented to him the letter, the card and the Constitution. It was one moment that clearly demonstrated his magnanimity; he so loved his religion and maybe he didn't feel any good about our action (whether it would divide the North) but he kept quiet. And we continued to function. He neither reacted towards me nor towards Edmund. It was later that I was posted as Agen- General in London. I was given option for Tokyo but I preferred London. Then Baba Gana from Borno was taken to Tokyo.

It is surprising that Sardauna was propagating Islam while you were spreading the gospel of Christianity, yet there were no records of clashes between you. How did that happen?

I could remember one incidence. I was transferred to Zaria that was in 1965, he was going to Zangon Katab, Kagoro and Kachia. He was then back from Kuwait and he was going with entourage of Ministers with loads of things. He will then ask: "Nawa ne sun tuba?" - how many have declared for Islam? There was a television crew recording. I was in Zaria Province,

meaning where he was going is area of my jurisdiction. When he invited me to be part of the entourage - I decided. I explained to him as President, Northern Christian Association it wouldn't augur well for me to be part of his team. In fact, Sarkin Kagoro warned the Sardauna that any day NPC joined politics with religion, his people would change to south where they could drink and eat dogs without hindrance (laughter). You know Sarkin Kagoro was a funny man and he was a friend to Sardauna.

This reminds me of another indication of Sardauna's level of tolerance. Yahaya Kwande as a District Officer once wrote asking for explanation from Sardauna on why he was shunned off by the Premier during a visit to the district. Without a fuss, Sardauna replied him.

I have ever told him that I had no father except him since Yusuf had died. So I told him this, people were complaining that you were using your position to convert people into Islam. It is better for you to appoint religious leaders who could go for propagation instead of you. But if you were to go out doing so it wouldn't be possible to divorce yourself from leadership of the north and indeed Nigeria? I think this is what informed him to tell Yahaya Kwande that he

shunned his arrangements off as he was in the district, on personal, not official visit. Today, it cannot be said that we are living in peace in Nigeria, everybody knows this.

What brought about the difference between your time and now?

The difference is selfishness. And the lack of understanding the dynamics of change with time. Our parents used to say that life has changes. It wasn't land and trees that changes - it is the people. Those who took over leadership from Sardauna performed way below him. There is publicity over constructing roads and buildings Abuja but that is far from the issues. If there is no peace who will use the structures? Attitude of people governing, that had deteriorated is where the problem lies, they are too self-centered. If yours is in government, you are



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being carried along; you will "feel that you belong. That is what Sardauna did. So if we want to change for the better we must re-orientate our thinking.

After the first coup, in which Nzeogwu an Ibo man killed Sardauna, and an Ibo man became the Head of State (Major General Aguiyi Ironsi), we understood that. All the other coups were northerners against northerners. Why was it that when Ironsi was toppled, the remaining politicians of the First Republic were not called upon to continue with the government? Inuwa Wada, Maitama Sule, etc were all alive then. That was not done, instead another military took over -

Murtala did not call them back (laughter). Obasanjo's coming into power was more of a fluke (laughter). When Shehu Shagari got elected, who removed him? A northerner, of Hausa/Fulani extraction like Shagari. Babangida came to topple Buhari, I want youth like you to think about such things because if we don't, is like having a disease and you keep on hiding it away from a doctor. If you are not careful, you may end up dying. So we should cease to be selfish - let us think of competent hands - they abound, and are complaining.

Do you know those who built Sultan Bello Mosque at Unguwar Sarkin Musulmi in Kaduna? It was me and George Ohikere who was then Minister for Works. I brought

Ferrero Construction from Makurdi, after Sardauna had told him about his intention on the day we were celebrating-self government of Northern Region. It was at Lugard Hall and he was in company of Aliyu Makaman Bida when he told me was then close to the expatriate staff so he wanted my opinion and how to go about it. That was how I left for Makurdi very early in the morning of the following day and came back with Joe of Ferrero. The mosque was built. You can see that there was great religious tolerance. Sardauna was responsible for all these.

Can you recall any pleasing moment that has remained outstanding which transpired between you and him?

There are many. He had given me clothes, money, plots - he gave Minister plots at Unguwar Sarkin Musulmi. I heard people thanking him. So I asked him - Sir what are they thanking you for? They said we were given plots. I now complained why I was not included because I was away on a mission. He said to me he was surrendering his own allocation to me and he did. Hassan Lemu was the one who showed me the plot. It was where I developed and it got burnt down during Zangon Kataf riot for the allegation that I was involved. It wasn't these kind of gifts that are memorable to me. My cherished gift from him was the way he imbibed in me the way one can manage peoples' affairs; how to worship; how to be tolerant with one another; how to love fellow man; how to show apathy if he goes on tour the Provincial Commissioner sits with him and whenever he sees something like poor water supply condition he will implore one to take action so as to alleviate suffering of the people) - I was taking note of his apathy. He fully demonstrated to me that he was in love with the people. So my biggest gain from him is imbibing all these virtues unto me. They are by far greater than anything he had done for me.

Can you recall the last time you met him before his death?

Yes, I can recall. May the soul of Sarkin Gwandu rest in peace whom I heard has died recently. I was posted to London as Agent General, so Sardauna graced me permission to go round and bid people farewell. While in the process, he recalled me to escort him to see late Akintola who

wanted assistance towards the coming election. So we left for Ilorin and then proceeded to where we met Akintola at the regional boarder between the north and the west. We headed for the provincial commissioner's house in Ilorin. We handed over our assistance to Akintola and then came back. That was when I went to bid Sardauna farewell. Late Sarkin Gwandu (who then took the leadership at the House of Assembly) was with him. Hassan Lemu, Mohammed Bashar (Emir of Daura) and Mohammed Kabir Emir of Katagum were also there. Sardauna made Hassan Lemu to give me (Sardauna's) warm clothes plus twenty-five pounds. I still recall what I said: *Ranka ya dade* I am going. Everything is in the hands of God. Anything that I have done wrong to you, as a son, please forgive me. Personally you haven't wronged me, if you had done so I would have told you. I am begging you as a father because I don't know whether we shall meet again or not." Sarkin Gwandu assured me that I was coming back. My phone rang at 35, Hulmo Garden in London by around 12 noon of either a Saturday or Sunday. It was one student who then told me of the coup and Sardauna's assassination. That was how I got to know about his death. I am yet to get over his death as I couldn't get to see him; I was merely shown his grave.

That has been our discussion with Ambassador Jolly Tanko Yusuf; Sir any final comments?

I thank you for according me the opportunity to discuss with you. I hope the younger generation will benefit from it. Those without the attributes of Sardauna should emulate the good ones even though it's quite a difficult thing. Yet may God help us to overcome, especially you, the youth.

Do you know those who built Sultan Bello Mosque at Unguwar Sarkin Musulmi in Kaduna? It was me and George Ohikere who was then Minister for Works.

FOR THE RECORD

THE LEADERSHIP QUALITIES OF SIR AHMADU BELLO, SARDAUNAN SOKOTO: AN INTERVIEW WITH LATE ALHAJI ABUBAKAR UMAR (WALIN BAUCHI) ON 21ST DEC.1995 AT HIS RESIDENCE IN BAUCHI

Conducted By Mal. Abdulkarim Mohammed



LATE ALHAJI ABUBAKAR UMAR
(WALIN BAUCHI)

Question: When did you start working under the Premier?

Answer: It was in 1961 when I was posted to the Premier's office as an Assistant Secretary. There was a day the Premier sent for me - I became scared. At that time, whoever was called by his superior would be afraid until one heard what the matter was, not to talk of the Premier. I was extremely small in stature. When I reported to him, he was just smiling. He gave me some money and asked me to go back to my office. What I didn't know then was that he had put me under surveillance haven been given assignments beyond my office schedules. I will not forget

what gave me the hunch. One evening, as I was busy treating a file, I smelt a nice perfume around my office. When I raised my head up, I was confronted by the physique of Sir Ahmadu Bello. I was taken aback; he instead laughed and left me amazing. It was after this incident that I was later called and told that Hassan Lemu, who was the Principal Private Secretary (PPS) to the Premier, was handing over to me to act in that capacity. That was how I started to

work as the PPS to the Sardauna.

What were your observations of the way things were done in the Premier's office?

I observed that he was doing things that were beyond his time. I wasn't the only person with him; Mohammed Hayatuddeen (Dallatun Zazzau) was another PPS, but we had different schedule of duties. No one was left to work on his own, as there was effective supervision. I was working directly under him. All files meant for him passed through me. I used to coordinate files' movement between the Premier's office and

that of the Secretary to the Government. Sardauna used to work at night and he had a big desk in his bedroom where after office hours I normally placed all files that needed his urgent attention. The routine was to do that daily and every morning by 7:00am I would find them treated, no matter the number. Files never stayed untreated so long as they were brought to his attention. The moment I picked up the files, I would retire to my smaller office in his house where I would note his minutes and then directed the files appropriately. I would hold those files where instructions were given for my action and do what was expected of me. The other PPS was in charge of personal affairs of the Premier that affected the family, relations and so on. That was how he assigned us with responsibilities. Let me not forget to mention this, he used to get 200-300 letters on a daily basis. My schedule included going through these mails with him every single day. No matter the quantity, he would personally read those addressed to his person, but the official ones, I directed them to the Secretary to Government, each of his letters were replied to either with his or my signature appended depending on the directives given. When I was new on the position, I made one blunder. He sent to me some of his personal letters that I thought were useless and I threw them away. Some days later, he requested for one letter from Mubi (by the name of the sender). I told him what happened. He sat me

down and said to me: "God placed me in this position to serve the people and anyone of them that wrote to me whether young or old; sane or insane; don't ever joke with their mails!" That was when I became aware of something - Sardauna had written letters to numerous persons across the region. That is probably why people still talk of him. Sardauna had extensively travelled round the region. Where there was no road, like the Mambila area, he made them. The Secretary to the Government always stayed behind in Kaduna so that wherever there was a meeting in the course of his tours, I served as the Secretary. Minutes of meetings were produced within 24 hours and sent to the Secretary to the Government in Kaduna. Hence a courier system was developed whereby the daily communications between the Premier and the Secretary to the Government offices were maintained. That made it possible for the efficient flow of work without causing undue delays.

When did you get to hear of Sardauna?

Since when I was a student back in 1954 at the School of Agriculture in Samaru. Someone came in a pick-up vehicle where we were working in the field. They chatted with somebody and I was told that it was the Sardauna of Sokoto. So I asked why he was there. They explained to me that he was going about fund raising for Northern Self- Development Fund, a non-governmental organization that was raising funds to intervene in sponsoring Northern students for education in England. That was when I first saw him. I never had the slightest idea that I was to work with him later.

This idea of raising funds to educate people, especially back

in the North of 1954, shows some elements of foresight on Sardauna's part. Can this make you remember some of such attributes?

I will first of all call on God to bring forth someone that has his kind of foresight especially coupled with the ability to practically exploit the endowment for the benefit of mankind. God has endowed him. He had foresight on education and he sacrificed his comfort, to travel round the region in a pick-up van to canvass for money to execute such foresighted projects. It is gratifying that he succeeded. Other foresight manifested in the establishment of the Northern Nigeria development Company (NNDC), Bank of the North, Kaduna Polytechnic and Ahmadu Bello University. There are many others. He was bent on developing the North, and if we had continued the speed he was going, the North would have set the pace for the remaining parts of the country begging it to slow down for them. But God knows best.

Can you explain who the Sardauna was to a younger generation?

There are many people that are better educated than he was but when there is an occasion that call for leadership assessment, his name keeps reoccurring. Why? His thoughts and commitment towards actions for the betterment of mankind are phenomenal. That is what the young generations should bear in mind. He died and left nothing. We were keeping his cheque-books up to when he was killed. His account was in the red. Another example is of his contemporaries were Sir Abubakar Tafawa Balewa and Malam Aminu Kano. They held various positions in government and yet they died and left nothing. When these

people are mentioned at public lectures and other fora no one is willing to emulate them. This is what I am challenging the younger generation with: *"We want leaders"* This man (Sardauna) was like any person else but the difference was that he was not selfish.

Sardauna was credited to have blended African-Islamic-European cultures well, what is your reaction to such an assertion?

It's quite easy to think that was not possible but it did happen. Islamic religion is not against seeking western knowledge and vice versa. God presented modernity to mankind. Both Islamic and European knowledge broaden one's view on what or how to do things to improve peoples' quality of life. I see homes of traditional institutions as training grounds on administration; hence a child could grow in them while comprehending what governing of people is all about. But we prefer people like Sardauna who, though with background from the traditional institution, also derived pleasure in enriching people that were striving in peace. He was a Muslim, of course, but his household comprised of non-Muslims as well and I can still recall some names. He ensured that nobody felt stereotyped. People should ask themselves how many tribes we have in the North. Many of course! Yet everyone was identified as *"Dan Arewa"* (a Northern citizen) and took pride in been called so. Sardauna treated people honestly and he had a lot of empathy towards them. He ate food in the midst of people and from a common plate with them. If you were a Christian, go to your Church on Sundays. If you were a Provincial

Commissioner and a Muslim, the moment he found out that you didn't report to the mosque early, he would privately admonish you against that. He emphasized the motto of 'work and worship'. There was a case of one Provincial Commissioner in Bauchi, a Christian, but would hardly attend to Church service; he narrowly retained his position for that. So you can hardly say he was partial towards one religion. Christians who were accorded with every respect they deserved were DO's in Sokoto, where he came from. Aderigbede and Selchen Maina would testify to this. As Muslim if you were to follow me to say Idoma land, even if you were from there, ten people would call my name before yours. The strategy he used was having Ahmadu Bello University to introduce one course unit known as 'comparative religion'. It was made compulsory for all students whether Muslims, Christians or Pagans. This helped greatly in promoting respect and understanding amongst us. When I was posted to Idoma area, majority of the people were Christians, but that did not bother me at all and did my work perfectly. It baffles me seeing religious and communal crisis here and there today. Yet we have leaders made up of people from different religious groups. What were the causes? Leaders now are pompous going about parading themselves as tin gods. Religion, they must remember, is not for anybody but God. He is the one that created everyone. So what has brought the troubles? Politics, one may suspect, is what has brought this about. Some people do not have anything to offer in seeking political offices except to breed animosity along religious lines. So we must retrace Sardauna's track - he didn't joke with his religion and he didn't put down others' religions too. People

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would parade themselves as Mallams or Reverends but when you critically examined them you would find that they are essentially politicians. Let us beware of them!

If we were to look at the political arena, what contributions do you think Sardauna made to the North?

I can only say a bit on that aspect because I was in the North and South without having one side dominating the other. Europeans on coming to Nigeria first interacted with Southerners who have taken the lead in the acquisition of western education. Through that early contact, business and politics came into Nigeria. Hence Southerners and foreigners in the service of the Northern Region dominated all 'white' and 'blue' color jobs. Political giants of the nation were paraded as people like Herbert Macaulay. You wouldn't hear of Malam Adamu! This is to show that the root came from the Europeans. Sardauna and his cohorts understood this perfectly well. Politics about mobilizing people and enlightening them became a centre point strategy. Sardauna put this to play in the North by infiltrating *Jam'iyyar Mutanen Arewa* (he wasn't a founding member); which evolved as a cultural group to enlightened

people; and then politics was introduced into it. That was when educated Northerners began to form coalition. No matter our numeric strength however, if there was no political understanding; knowing the politics itself; and knowing ways to reap its benefits; knowing the ways the politics could be harmful to us; then politics could have been detrimental. Luckily, our leaders of that time, without much trouble, induced politics to become acceptable as per their perception of the prevailing realities.

You have said education and politics were European's products that were in the South before coming to the North, how then was the North able to retain power for most of the post-independent era?

There is no magic to it. Politics favours numeric strength. We were living like a herd without a shepherd. No one was there to give purposeful leadership. Then we were enlightened to choose someone that knew and could endure hardship and who also valued our worth and us; knew our needs. This line of thought made sense. Then we were made to unite in the North and came up with a party that would be electing our people into the National House of Assembly. That was how political education began in the North. And since it was said that 'big is sometimes best' or literally put 'the minority would have their say and majority would have their way', it came to me as no magic that the North could hold on to power in the country. When the Southwest could not present similar strategy to that of the North, in their region, who won the election, was it not Dr. Azikiwe. As an afterthought, they protested and denied him the mandate. This, of course, was in the past, yet it must remain in our psyche as a point of reference.

Let us take you back to your working career under the Premier. What were the tangible things you have learnt from the relationship?

What a loaded question! I can say that once you worked with him for some time, there must be certain things that you would have learnt. Sardauna would not accept laziness and he trained one to get out of it if he were lazy. He did not believe in wasting time and demanded work output 24 hours a day from his staff. I can assure you that I do not know anyone who worked with him for up to one year, and thereafter had become hopeless. So he made people diligent and dedicated. He read our submissions to the minutes point and that made us to go the extra mile to doing things right and well. This brings me to another point. There were two categories of staff in his office. Is either you were posted because you were competent enough or you were sent because you were so bad. In the latter, it is known that you would be expelled if you don't measure up.

My second benefit is in respect for time. Once you worked with him, you do not dare disrespect time. I recalled that when I reported to work in his office, he noticed the wristwatch I was wearing was the cheapest type. He instructed Dallatun Zazzau to buy me the most qualitative and the best wristwatch in Leventis store, no matter the cost. For his commitment to punctuality, his staff must had reliable timepiece. And if you had a vehicle that was not reliable, he will have it changed for you. At the entrance to his residence in Kaduna, there were red and green lights on display. The green indicates that he was around and anyone wishing to see him could go in. But if you see

the red light, don't bother to check because he would not be available. There was one day I came in from Kano to show him some security reports I had brought along. I arrived his house around 3:00am and the green light was on, which meant he was awake awaiting my arrival. I knocked and he promptly came out. Should one fail to keep an appointed time with him, he would make a person reschedule another appointment because he wouldn't see him then. If he gave time, he observed it 'religiously'. Do you know the reason he always advanced to us? He said: if with all his schedules, he would keep to



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time there was no reason why any other person would not do same. I learnt how to keep to time from him. I used to be in his vehicle whenever we were going out together. It was part of my duty to do a dry run (driving the vehicle to the point we were expected at a function to note the time the trip would take ahead of the day and time). This was to ensure that we drove him to the place punctually. That was how meticulous we got to keep his schedules. There was no question of lateness. Also, I had never seen a time when Sardauna was asked for something and he

declined. He was open-handed, meaning he was generous. If he had two sets of clothing, he was capable of giving out one. Once you were working with him, irrespective of your level, he would give you a surprised visit to your house, chat with your family and would give them things. He would equally/attend to problems that are personal to you, which would make one feel being part and parcel of him. Equally, he was accessible to everybody even in his house. If you had come to see him but found he was out; all you needed do is to leave your data in the visitors' book. Whenever he entered his house, the first thing he does was to check the visitors' book. He made sure that he follows up with phone or messages to those that missed him. This applied to everyone without regard to status.

Yet, some people complained that his cabinet was mainly made up of people from the traditional class. Wasn't he partial in that respect?

That is nonsense. I wouldn't say that he didn't appoint such people but he appointed others not from that class. The list is there for anybody to verify. Such an accusation could come from the political opponents but I can assure you not those of his time. The opposition were made up of people like Yarima Balla, Malam Aminu Kano, Joseph S. Tarka, Bala Keffi, Shehu Mahiru and the rest. These were people that were together with the Sardauna especially when there was crisis at hand. We coordinated all meetings between him and them where strategies of opposition were streamlined. They would inform him of how, why, where and when he would be abused in their party rallies and so nothing was unknown to him. They were not the type of politicians that would use knives in stabbing themselves. There was NEPU-NCNC Alliance but if

anybody were to come out to use them to hurting Northern interest, Malam Aminu Kano would never approve of that. They played clean politics that one doesn't see these days.

This probably tallied in with Waziri Ibrahim's slogan of 'politics without bitterness'?

He was among them. The goal was common to all and none was left ignorant or out of the bandwagon. Young people like Shehu Shagari, Waziri Ibrahim, Yusuf Maitama Sule and Mohammed Nasir were carried along. So who would come to claim the introduction of new breed into politics? There was absolutely nothing new about it.

You said you were in Sardauna's house when the coup was staged - how did it happen?

It is a long story but I will try to summarize it. There were many crises in the nation so it was common knowledge that there was unrest. In September of 1965 I was posted to Kano as a Principal District Officer. That was one city whose political sophistication made it imperative for leaders to give particular attention to any crisis arising from there. Kano was where politics is. And as a security officer, I developed a network across the strata of the society and cultivated goodwill among them accordingly. I did that in Kano because I had informants in all the political parties who kept me abreast of their activities. Arising from this, one of my informants came to warn me that there were guns and ammunitions been distributed in Kano. I said to him it was improper of him to make such a report without evidence. He asked for money in order to secure the evidence for me. I gave him money and he brought a revolver for me. I asked of ammunitions? He again demanded for money that I gave. He later brought

ammunitions, which completed the evidence I needed. The guns werebrought from the military depot in Zaria and the guns were made in Awka (in present day Anambra State). I drove to a forest reserve, with my informant, along Wudil Road where I tested the two exhibits and found them to be functional. I came back to call Sardauna and book for an appointment to see him that very night. That was when I met him around 3:00am awaiting for my arrival. I told him and presented the exhibits to him. He lodged me at the guesthouse within the present Arewa House. The following day, as it was the practice, all his Ministers reported to his residence around 7:00am. He instructed me to narrate my story and show them the exhibits, which I did. He then asked them: *"Do you know the meaning of this?"* He went on to explain to them that he had been threatened to abandon the Northernization Policy but he assured them that he had dedicated his life to it. As for them (meaning the Ministers), he told them that if anyone of them was not sure of such a commitment, he was free to resign. He then brought out money and discharged me to go back to my duty post. This was in September 1965 but the coup did not come until January of 1966. He had ample chance to change his earlier stand but he didn't.

There were other matters that took me back to Kaduna on the day of the coup that was January 15th, 1966. But I didn't know that it was going to happen even though the mood of the nation was not okay. There were so many discussions and speculations going on. At night, Sardauna called me, Mohammed Nasir and Ali Akilu. He instructed me to narrate the political problem that brought me from Kano. We resolved on what

was to be done. He gave assignment for that night to relay messages to some of the people involved; so he was expecting me to make phone calls and relay what transpired by that night. I was on phone with the person in Kano when I heard three loud successive gunshots! The phone in my hand fell down. There were then shouts of **Help! Help!! Help!!! Yeah;** made three times. Thereafter, there were rains of bullets from all directions. That was barely sometime after we had left each other. I can still see him in the very clothes he had on - a set of green gown. I peeped through the window only to notice that soldiers surrounded us. They were strategically positioned and fully armed. Their vehicles were loaded with people. I saw my car where I had parked it. That was when I switched off the light in my room. I lay on my stomach. Luckily fear had gone off me. Eventually I grabbed a torchlight and having known some telephone numbers of who's who off- head, I started making phone calls. My first call was to the Secretary to the Government (Ali Akilu). His wife picked up the phone and when he came on the line I said to him: "What we have been expecting has arrived". He got the message and so he quickly dropped the phone. I believe that is what saved him. Soldiers were detailed to his house and were strategically positioned facing the two entrances to his house in Land Rovers so that they could shoot him if he attempted to escape. The next person I called was M.D Yusuf who was then the Commissioner of Police. I was told he had gone out. That was how I made calls to many others. Some were not around and there was no reply in others. Then I asked myself the fundamental question: how was I to get out of the place? There was no exit point and there were five of

us there. So we decided to perform ablution before we left. We were passing by the house when we heard shout of stop. So we all stopped transfixed and grieved by fears but later realized that it was meant for Sani a.k.a. 'One Minute and Saidu Gusau who were coming from Cigari's (the Parliamentary Secretary) house, where they had played game of cards. We then retreated before the soldiers apprehending them saw us. The soldiers continued their onslaught on the premises of the Premier with grenade. This was over an hour after they had killed him. It was in this process that

have offended him. He begged of them to forgive him as well. It was at that point that he came out and met the soldiers in the compound where cars were usually washed. The family followed him from behind volunteering to suffer whatever fate would befall him. I heard the soldiers when they were saying: *"Where is Ahmadu Bello?"* When they eventually caught up with him, Hafsat (his wife with whom he was killed) had clutched to Sardauna's body. That was how they were shot and killed together. There was a reporter in Drum Magazine that said Sardauna ran away to his wives. I was pissed off with such insinuation. By September of 1965 Sardauna had knowledge of the coup; Akintola came to take him along to Niger Republic; yet he gallantly resigned to fate. His answer was: *"If I run away and come back later - what would I say to my people?"* He preferred to rather die fighting. Again, the Sardauna made Gidado Idris to list all those he was indebted to and made sure he settled them as if he knew death was waiting for him by the corner. Getting back to the day, his body was left lying where he was killed. I called Sani a.k.a. One Minute and a local barber (Wanzami) from Argungu. They brought a pick-up van and a Sokoto-type mat with which we wrapped his corpse and carried it away. Blood was dripping as we put it in the van. We took the corpse to Gidan Sarkin Musulrii where it was buried. Those present at the funeral included Ibrahim Musa Gashash, Aliyu Turakin Zazzau, Sule Gaya Sarkin Fadan Kano, Abutu Ogbefa and the Shehu of Borno. That was what happened in the day of the coup. Those that were killed along with him included Hafsat (his wife), Ademulegun (whom the Sardauna had wanted to become the General Officer Commanding) and his wife,

Brigadier Shodeinde, Colonel Onegbe (who was in charge of the Armnoury) and others I can't the names recall.

Should we expect any literature from people like you on the subject of Sardauna?

We that have worked with him as Private Secretaries are deciding to write on him. There are many things that we know of him, which is not known outside our circle. So we are consulting ourselves on how we can liaise to make individual contributions that would make up the most authoritative book about him. All other books are third-person accounts.

How about the Bank of the North loan on his farm at Bakura?

I don't know the details on that. But the point I am making is that he paid off the debtors' list compiled for him just some days before his death is to reaffirm to you that he was in the red all along. He was credit worthy that was why he could walk into any shop and get what he wanted on credit. He was paying by installment.

Sir, we thank you for your time.

I thank you. I hope that those that have shared this information with me would find it useful. I have narrated everything based on how I know them and could recollect. May be I was wrong about one or two aspects, but please verify - I don't think you can come up with something different. I have this belief that if the Sardauna were to be given the opportunity to peep and see what is happening today, he wouldn't last a minute; he would go back where he came from. He will weep for the North and Nigeria.

By September of 1965 Sardauna had knowledge of the coup; Akintola came to take him along to Niger Republic; yet he gallantly resigned to fate. His answer was: *"If I run away and come back later - what would I say to my people?"* He preferred to rather die fighting.

Major Chukuma Nzeogwu Kaduna (leader of the Military coup) was wounded in the arm. By morning we assembled by the house. No one was saying anything. We were just there as a group of dumb and numbed persons. The shock was so profound. We later learnt that Sardauna was able to meet with his family and had assured them that the gunshots were not meant for them but him alone. It had nothing to do with them only that his days were over. He said to them that he had forgiven each of them that might

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