|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **YEAR** | **TFAA N’Billion** | **FAFG N’Billion** | **FASG N’Billion** | **FALG N’Billion** | **FAFG %** | **FASG %** | **FALG %** |
| **1981** | 14.01 | 10.18 | 3.83 | 0 | 72.66 | 27.34 | 0 |
| **1982** | 13.13 | 9.88 | 3.25 | 0 | 75.25 | 24.75 | 0 |
| **1983** | 12.76 | 9.80 | 2.96 | 0 | 76.80 | 23.20 | 0 |
| **1984** | 13.39 | 10.67 | 2.72 | 0 | 79.69 | 20.31 | 0 |
| **1985** | 17.01 | 13.75 | 3.26 | 0 | 80.83 | 19.17 | 0 |
| **1986** | 14.71 | 11.87 | 2.84 | 0 | 80.69 | 19.31 | 0 |
| **1987** | 30.89 | 24.69 | 6.20 | 0 | 79.93 | 20.07 | 0 |
| **1988** | 34.95 | 26.77 | 8.18 | 0 | 76.60 | 23.40 | 0 |
| **1989** | 56.76 | 46.86 | 9.90 | 0 | 82.56 | 17.44 | 0 |
| **1990** | 84.44 | 68.06 | 16.38 | 0 | 80.60 | 19.40 | 0 |
| **1991** | 73.74 | 54.00 | 19.74 | 0 | 73.23 | 26.77 | 0 |
| **1992** | 102.30 | 77.80 | 24.50 | 0 | 76.05 | 23.95 | 0 |
| **1993** | 152.78 | 106.80 | 27.66 | 18.32 | 69.90 | 18.10 | 11.99 |
| **1994** | 156.79 | 110.46 | 29.01 | 17.32 | 70.45 | 18.50 | 11.05 |
| **1995** | 218.55 | 162.00 | 38.67 | 17.88 | 74.12 | 17.69 | 8.18 |
| **1996** | 238.08 | 179.00 | 41.49 | 17.59 | 75.18 | 17.43 | 7.39 |
| **1997** | 279.34 | 208.00 | 50.90 | 20.44 | 74.46 | 18.22 | 7.32 |
| **1998** |  354.00 | 257.33 | 66.07 | 30.60 | 72.69 | 18.66 | 8.64 |
| **1999** | 724.33 | 576.80 | 103.66 | 43.87 | 79.63 | 14.31 | 6.06 |
| **2000** |  1,632.63  | 1,262.47 | 251.57 | 118.59 | 77.33 | 15.41 | 7.26 |
| **2001** |  1,960.02  | 1,427.43 | 404.09 | 128.50 | 72.83 | 20.62 | 6.56 |
| **2002** |  2,123.31  | 1,606.12 | 388.29 | 128.90 | 75.64 | 18.29 | 6.07 |
| **2003** |  2,838.18  | 2,011.59 | 535.18 | 291.41 | 70.88 | 18.86 | 10.27 |
| **2004** |  3,810.07  | 2,657.20 | 777.21 | 375.66 | 69.74 | 20.40 | 9.86 |
| **2005** |  4,447.89  | 3,033.90 | 920.99 | 493.00 | 68.21 | 20.71 | 11.08 |
| **2006** |  4,785.98  | 3,219.10 | 1,016.08 | 550.80 | 67.26 | 21.23 | 11.51 |
| **2007** |  5,556.18  | 3,878.54 | 1,109.34 | 568.30 | 69.81 | 19.97 | 10.23 |
| **2008** |  6,984.29  | 4,552.84 | 1,709.19 | 722.26 | 65.19 | 24.47 | 10.34 |
| **2009** |  5,103.17  | 3,600.07 | 973.79 | 529.31 | 70.55 | 19.08 | 10.37 |
| **2010** |  6,854.18  | 4,784.47 | 1,353.74 | 715.97 | 69.80 | 19.75 | 10.45 |
| **2011** |  8,884.73  | 6,158.40 | 1,786.30 | 940.03 | 69.31 | 20.11 | 10.58 |
| **2012** |  9,399.67  | 6,565.24 | 1,857.03 | 977.40 | 69.85 | 19.76 | 10.40 |
| **2013** |  10,699.87  | 7,488.30 | 2,104.60 | 1,106.97 | 69.98 | 19.67 | 10.35 |
|  **2014** |  10,788.34  | 7,540.34 | 2,122.92 | 1,125.08 | 69.89 | 19.68 | 10.43 |
|  **2015** |  8,151.30  |  5,845.83 |  1,482.60 |  822.87 | 71.72 | 18.19 | 10.09 |
|  **2016** |  6,135.99 |  4,523.45 |  1,016.58 |  595.96 | 73.72 | 16.57 | 9.71 |
| **TOTAL** |  **102,747.76**  |  **72,120.01** |  **20,270.72** |  **10,357.03**  | **70.19** | **19.73** | **10.08** |

**FEDERATION ACCOUNT VERTICAL ALLOCATION IN PERCENTAGE FROM 1981-2016.**

**SOURCE: RESEARCHER'S COMPUTATION AND CBN STATISTICAL BULLETINE (2016)**

**APPENDIX 11**

**Vertical allocation formula**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **YEAR** | **FEDERAL** | **STATE** | **LGA** | **SPECIAL FUND** | **TOTAL** |
|  | **%** | **%** | **%** | **%** | **%** |
| **1981** | 55 | 30.5 | 10 | 4.5 | 100 |
| **1982-1983** | 55 | 34.5 | 10 | 0.5 | 100 |
| **1984-1989** | 55 | 32.5 | 10 | 2.5 | 100 |
| **1990-1991** | 50 | 30 | 15 | 5 | 100 |
| **1992-2001** | 48.5 | 24 | 20 | 7.5 | 100 |
| **2002-2003** | 56 | 24 | 20 | 0 | 100 |
| **2004-2016** | 52.68 | 26.72 | 20.6 | 0 | 100 |

Source: Jimoh (2011); Lukpata (2013); Oluwasegun & Anofi (2015);

 Onuigbo & Eme (2015); Vanguard (May, 2017)

|  |
| --- |
| **APPENDIX 111: REVENUE ALLOCATION AND PCI FROM 1981-2016** |
|  |  |  |  |  |  |
| **YEAR** | **PCI** | **FAFG** | **FASG** | **FALG** | **NDSD** |
|  | **N'BILLION** | **N' BILLION** | **N' BILLION** | **N' BILLION** | **N' BILLION** |
| **1981** | 248,688.10 | 10.18 | 3.83 | 0 | 0 |
| **1982** | 239,747.20 | 9.88 | 3.25 | 0 | 0.12 |
| **1983** | 221,939.80 | 9.80 | 2.96 | 0 | 0.11 |
| **1984** | 212,022.20 | 10.67 | 2.72 | 0 | 0.12 |
| **1985** | 223,857.40 | 13.75 | 3.26 | 0 | 0.16 |
| **1986** | 199,011.90 | 11.87 | 2.84 | 0 | 0.12 |
| **1987** | 173,011.90 | 24.69 | 6.20 | 0 | 0.29 |
| **1988** | 181,230.00 | 26.77 | 8.18 | 0 | 0.31 |
| **1989** | 187,975.10 | 46.86 | 9.90 | 0 | 0.59 |
| **1990** | 206,575.10 | 68.06 | 16.38 | 0 | 0.83 |
| **1991** | 200,138.60 | 54.00 | 19.74 | 0 | 0.91 |
| **1992** | 196,002.20 | 77.80 | 24.50 | 0 | 3.46 |
| **1993** | 195,153.10 | 106.80 | 27.66 | 18.32 | 3.2 |
| **1994** | 192,079.80 | 110.46 | 29.01 | 17.32 | 4.83 |
| **1995** | 186,781.00 | 162.00 | 38.67 | 17.88 | 9.74 |
| **1996** | 191,288.70 | 179.00 | 41.49 | 17.59 | 11.08 |
| **1997** | 191,816.40 | 208.00 | 50.90 | 20.44 | 12.5 |
| **1998** | 192,178.70 | 257.33 | 66.07 | 30.60 | 8.67 |
| **1999** | 188,330.60 | 576.80 | 103.66 | 43.87 | 32.50 |
| **2000** | 193,442.40 | 1,262.47 | 251.57 | 118.59 | 174.23 |
| **2001** | 196,966.40 | 1,427.43 | 404.09 | 128.50 | 221.91 |
| **2002** | 199,331.70 | 1,606.12 | 388.29 | 128.90 | 160.02 |
| **2003** | 214,460.70 | 2,011.59 | 535.18 | 291.41 | 269.66 |
| **2004** | 279,563.70 | 2,657.20 | 777.21 | 375.66 | 436.12 |
| **2005** | 281,813.20 | 3,033.90 | 920.99 | 493.00 | 619.11 |
| **2006** | 297,095.30 | 3,219.10 | 1,016.08 | 550.80 | 794.17 |
| **2007** | 309,138.70 | 3,878.54 | 1,109.34 | 568.30 | 871.00 |
| **2008** | 319,934.30 | 4,552.84 | 1,709.19 | 722.26 | 514.80 |
| **2009** | 333,135.40 | 3,600.07 | 973.79 | 529.31 | 289.31 |
| **2010** | 349,791.60 | 4,784.47 | 1,353.74 | 715.97 | 1,190.00 |
| **2011** | 357,204.10 | 6,158.40 | 1,786.30 | 940.03 | 722.91 |
| **2012** | 362,648.10 | 6,565.24 | 1,857.03 | 977.40 | 1,625.00 |
| **2013** | 372,130.00 | 7,488.30 | 2,104.60 | 1,106.97 | 1,638.00 |
| **2014** | 385,227.60 | 7,540.34 | 2,122.92 | 1,125.08 | 1,546.00 |
| **2015** | 385,142.00 | 5,845.83 | 1,482.60 | 822.87 | 903.85 |
| **2016** | 369,404.10 | 4,523.45 | 1,016.58 | 595.96 | 350.21 |

Source: CBN Statistical Bulletin, 2016.