

Figure 4: FAAC Performance JAN-APR 2015 and full year Forecasts – SPARC States

| State | Item | 2015 Budget | 2015 Receipts JAN-APR | % of Budget Collected to Date | Forecast Full Year | Forecast Full-Year as % of Budget | Forecast Short-Fall / Surplus | Receipts to date and Full Year Forecast | | | | | |
|----------------|----------------------|------------------------|-----------------------|-------------------------------|------------------------|-----------------------------------|-------------------------------|---|-----|-----|------|------|--|
| | | | | | | | | 25% | 50% | 75% | 100% | 125% | |
| Anambra | | | | | | | | | | | | | |
| | Statutory Allocation | 40,011,774,470 | 9,946,208,544 | 24.9% | 28,058,141,370 | 70.1% | | | | | | | |
| | VAT | 6,909,992,293 | 3,038,543,352 | 44.0% | 9,268,677,904 | 134.1% | | | | | | | |
| | Excess Crude | 1,118,782,239 | 1,125,900,070 | 100.6% | 3,377,700,211 | 301.9% | | | | | | | |
| | Anambra Total | 48,040,549,002 | 14,110,651,966 | 29.4% | 40,704,519,484 | 84.7% | -7,336,029,518 | | | | | | |
| Enugu | | | | | | | | | | | | | |
| | Statutory Allocation | 55,520,000,000 | 10,060,062,775 | 18.1% | 28,379,322,862 | 51.1% | | | | | | | |
| | VAT | 10,650,000,000 | 2,911,989,378 | 27.3% | 8,586,447,223 | 80.6% | | | | | | | |
| | Excess Crude | 0 | 1,138,788,246 | | 3,416,364,739 | | | | | | | | |
| | Enugu Total | 66,170,000,000 | 14,110,840,399 | 21.3% | 40,382,134,824 | 61.0% | -25,787,865,176 | | | | | | |
| Jigawa | | | | | | | | | | | | | |
| | Statutory Allocation | 36,405,000,000 | 11,186,835,676 | 30.7% | 31,557,936,424 | 86.7% | | | | | | | |
| | VAT | 12,167,000,000 | 3,074,817,613 | 25.3% | 9,459,015,410 | 77.7% | | | | | | | |
| | Excess Crude | 0 | 1,266,337,723 | | 3,799,013,168 | | | | | | | | |
| | Jigawa Total | 48,572,000,000 | 15,527,991,012 | 32.0% | 44,815,965,001 | 92.3% | -3,756,034,999 | | | | | | |
| Kaduna | | | | | | | | | | | | | |
| | Statutory Allocation | 68,046,902,913 | 13,106,679,141 | 19.3% | 36,973,793,038 | 54.3% | | | | | | | |
| | VAT | 12,626,460,737 | 3,606,597,452 | 28.6% | 10,802,955,068 | 85.6% | | | | | | | |
| | Excess Crude | 0 | 1,483,661,930 | | 4,450,985,791 | | | | | | | | |
| | Kaduna Total | 80,673,363,650 | 18,196,938,523 | 22.6% | 52,227,733,897 | 64.7% | -28,445,629,753 | | | | | | |
| Kano | | | | | | | | | | | | | |
| | Statutory Allocation | 52,200,000,000 | 15,867,094,265 | 30.4% | 44,760,892,761 | 85.7% | | | | | | | |
| | VAT | 10,600,000,000 | 4,857,467,077 | 45.8% | 14,942,053,682 | 141.0% | | | | | | | |
| | Excess Crude | 5,410,532,069 | 1,796,137,942 | 33.2% | 5,388,413,827 | 99.6% | | | | | | | |
| | Kano Total | 68,210,532,069 | 22,520,699,284 | 33.0% | 65,091,360,270 | 95.4% | -3,119,171,799 | | | | | | |
| Katsina | | | | | | | | | | | | | |
| | Statutory Allocation | 49,000,000,000 | 12,296,546,479 | 25.1% | 34,688,417,997 | 70.8% | | | | | | | |
| | VAT | 10,000,000,000 | 3,601,229,646 | 36.0% | 10,910,617,126 | 109.1% | | | | | | | |
| | Excess Crude | 11,000,000,000 | 1,391,955,787 | 12.7% | 4,175,867,362 | 38.0% | | | | | | | |
| | Katsina Total | 70,000,000,000 | 17,289,731,912 | 24.7% | 49,774,902,485 | 71.1% | -20,225,097,515 | | | | | | |
| Lagos | | | | | | | | | | | | | |
| | Statutory Allocation | 54,000,000,000 | 13,400,790,451 | 24.8% | 37,803,477,706 | 70.0% | | | | | | | |
| | VAT | 72,000,000,000 | 24,507,553,098 | 34.0% | 76,204,784,938 | 105.8% | | | | | | | |
| | Excess Crude | 0 | 1,516,955,013 | | 4,550,865,039 | | | | | | | | |
| | Lagos Total | 126,000,000,000 | 39,425,298,563 | 31.3% | 118,559,127,684 | 94.1% | -7,440,872,316 | | | | | | |
| Niger | | | | | | | | | | | | | |
| | Statutory Allocation | 50,430,818,177 | 11,849,215,085 | 23.5% | 33,426,501,215 | 66.3% | | | | | | | |
| | VAT | 10,884,584,368 | 2,946,239,708 | 27.1% | 9,072,537,496 | 83.4% | | | | | | | |
| | Excess Crude | 0 | 1,341,318,357 | | 4,023,955,070 | | | | | | | | |
| | Niger Total | 61,315,402,545 | 16,136,773,150 | 26.3% | 46,522,993,780 | 75.9% | -14,792,408,765 | | | | | | |
| Yobe | | | | | | | | | | | | | |
| | Statutory Allocation | 38,544,307,000 | 9,933,435,271 | 25.8% | 28,022,108,112 | 72.7% | | | | | | | |
| | VAT | 9,287,994,000 | 2,475,654,929 | 26.7% | 7,487,884,760 | 80.6% | | | | | | | |
| | Excess Crude | 6,790,864,000 | 1,124,454,150 | 16.6% | 3,373,362,449 | 49.7% | | | | | | | |
| | Yobe Total | 54,623,165,000 | 13,533,544,350 | 24.8% | 38,883,355,321 | 71.2% | -15,739,809,679 | | | | | | |
| Zamfara | | | | | | | | | | | | | |
| | Statutory Allocation | 45,121,821,455 | 8,669,559,357 | 19.2% | 22,941,662,099 | 50.8% | | | | | | | |
| | VAT | 9,000,000,000 | 2,715,302,113 | 30.2% | 8,277,496,114 | 92.0% | | | | | | | |
| | Excess Crude | 0 | 1,126,848,909 | | 3,380,546,726 | | | | | | | | |
| | Zamfara Total | 54,121,821,455 | 12,511,710,379 | 23.1% | 34,599,704,939 | 63.9% | -19,522,116,516 | | | | | | |

■ Forecast less than 85% performance
 ■ Forecast 85-90% performance
 ■ Forecast 90% or better performance
 ■ Receipts to Date
 ■ Forecast Full Year Performance