



NATIONAL BUREAU OF STATISTICS

Federation Account Allocation Committee (FAAC)

(AUGUST 2019 Disbursement)



Report Date: September 2019

Data Source: National Bureau of Statistics / Office of The Accountant General of The Federation

Contents

Executive Summary	1
Federation Account Allocation Committee (FAAC) August 2019 Disbursement	
Summary of Gross Revenue Allocation by FAAC for the Month of July, 2019 Shared in August, 2019	2
Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of July, 2019 Shared in August, 2019	4
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of July, 2019 Shared in August, 2019	
Abia	6
Adamawa	8
Akwa -ibom	11
Anambra	14
Bauchi	17
Bayelsa	20
Benue	22
Borno	25
Cross River	28
Delta	30
Ebonyi	33
Edo	35
Ekiti	37
Enugu	39
Gombe	41
Imo	43
Jigawa	46
Kaduna	49
Kano	52
Katsina	56
Kebbi	59
Kogi	62
Kwara	65
Lagos	67
Nasarawa	70
Niger	72
Ogun	75
Ondo	78
Osun	80
Oyo	83
Plateau	86
Rivers	88
Sokoto	91
Taraba	94
Yobe	96
Zamfara	98
Appendix	100
Methodology	120
Acknowledgements and Contacts	121

Executive Summary

The Federation Account Allocation Committee (FAAC) disbursed the sum of N769.53bn to the three tiers of government in August 2019 from the revenue generated in July 2019.

The amount disbursed comprised of N607.37bn from the Statutory Account, N94.16bn from Valued Added Tax (VAT) and N999.99m exchange gain differences.

Federal Government received a total of N299.80bn from the N769.53bn. States received a total of N190.38bn and Local Governments received N143.57bn. The sum of N51.63bn was shared among the oil producing states as 13% derivation fund.

Revenue generating agencies such as Nigeria Customs Service (NCS), Federal Inland Revenue Service (FIRS) and Department of Petroleum Resources (DPR) received N5.70bn, N11.14bn and N5.02bn respectively as cost of revenue collections.

Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that the sum of N241.81bn was disbursed to the FGN consolidated revenue account; N5.43bn shared as share of derivation and ecology; N2.72bn as stabilization fund; N9.13bn for the development of natural resources; and N6.30bn to the Federal Capital Territory (FCT) Abuja.

Federation Account Allocation Committee (FAAC) August 2019 Disbursement

Summary of Gross Revenue Allocation by FAAC
for the month of July, 2019 Shared in August, 2019



Summary of Gross Revenue Allocation by FAAC for the month of July, 2019 Shared in August, 2019

BENEFICIARIES



FGN

Statutory		N285,766,916,903.16
Exchange Gain Difference		N473,521,273.66
Excess Crude		-----
VAT		N13,558,972,556.27
Total		N299,799,410,733.09



State

Statutory		N144,944,799,158.17
Exchange Gain Difference		N240,176,318.00
Excess Crude		-----
VAT		N45,196,575,187.56
Total		N190,381,550,663.73



LGCs

Statutory		N111,746,364,620.45
Exchange Gain Difference		N185,165,873.91
Excess Crude		-----
VAT		N31,637,602,631.29
Total		N143,569,133,125.65



**13%
Derivation
Fund**

Statutory		N42,815,567,354.10
Exchange Gain Difference		N101,121,762.50
Excess Crude		N8,710,000,000.00
VAT		-----
Total		N51,626,689,116.60



**Cost of
Collection
- NCS**

Statutory		N5,371,037,445.89
Exchange Gain Difference		-----
Excess Crude		N473,521,273.66
VAT		-----
Total		N5,696,571,707.91



**Transfer
to
Excess ECA**

Statutory		N58,290,000,000.00
Exchange Gain Difference		-----
Excess Crude		N58,290,000,000.00
VAT		-----
Total		N58,290,000,000.00

Federation Account Allocation Committee (FAAC) August 2019 Disbursement

Summary of Gross Revenue Allocation by FAAC
for the month of July, 2019 Shared in August, 2019

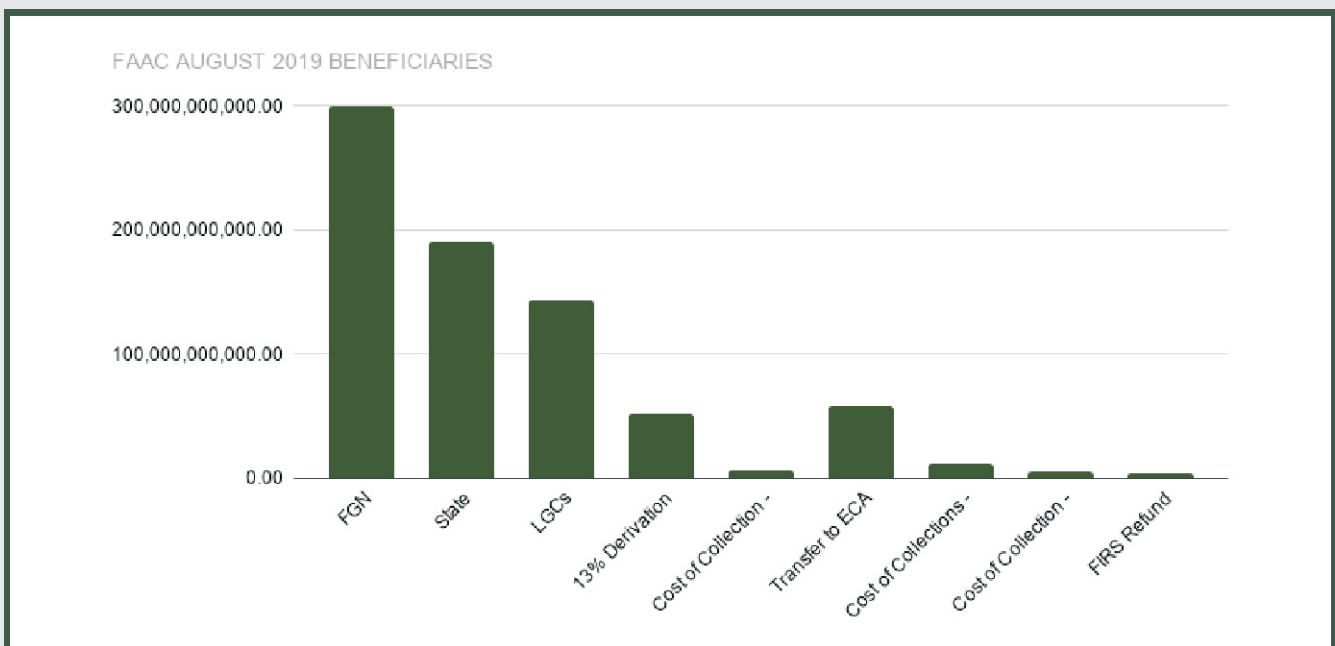


Cost of Collections - FIRS	
Statutory	N7,699,466,105.00
Exchange Gain Difference	----
Excess Crude	----
VAT	N3,440,847,003.61
Total	N11,140,313,108.61

Cost of Collections - DPR	
Statutory	N5,021,338,522.79
Exchange Gain Difference	----
Excess Crude	----
VAT	----
Total	N5,021,338,522.79

FIRS Refund	
Statutory	N4,000,000,000.00
Exchange Gain Difference	----
Excess Crude	----
VAT	----
Total	N4,000,000,000.00

TOTAL(ALL BENEFICIARIES)	
STATUTORY	N607,365,490,109.56
EXCHANGE GAIN DIFFERENCE	N999,985,228.07
EXCESS CRUDE	N67,000,000,000.00
VAT	N94,159,531,640.75
TOTAL	N769,525,006,978.38



Federation Account Allocation Committee (FAAC) August 2019 Disbursement

Summary of Gross Revenue Allocation by FAAC
for the month of July, 2019 Shared in August, 2019



Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the
Month of July, 2019 Shared in August, 2019

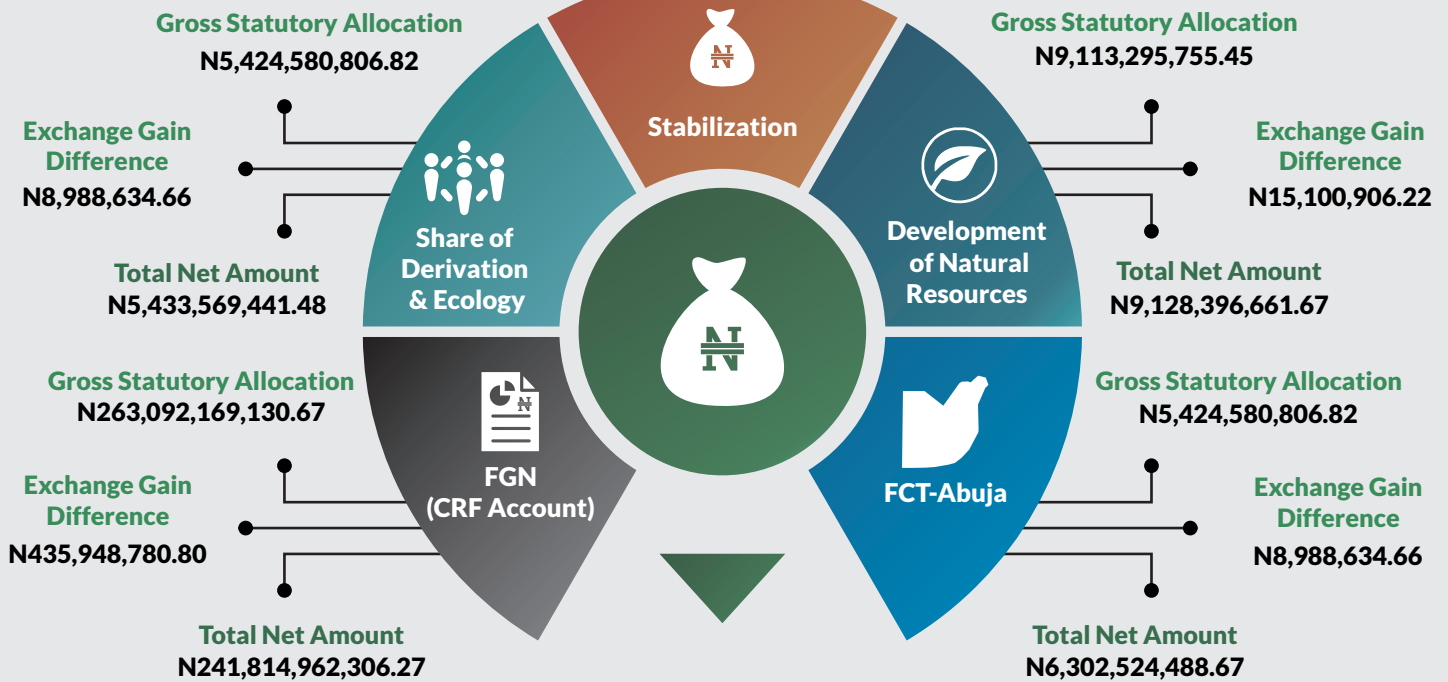
FG

BENEFICIARIES

Exchange Gain Difference
N4,494,317.33

Gross Statutory Allocation
N2,712,290,403.41

Total Net Amount
N2,716,784,720.74



SUB-TOTAL	Gross Statutory Allocation	Exchange Gain Difference	Total Net Amount
	N285,766,916,903.16	N473,521,273.67	N265,396,237,618.83

Federation Account Allocation Committee (FAAC) August 2019 Disbursement

F.C.T ABUJA



Local Government Councils

Total Allocation

ABAJI	▶		N376,787,087.82
ABUJA MUNICIPAL	▶		N609,280,637.25
BWARI	▶		N440,026,945.77
GWAGWALADA	▶		N410,999,124.98
KUJE	▶		N399,640,182.36
KWALI	▶		N402,824,591.34

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of July, 2019 Shared in August, 2019

FCT Abuja

Gross Statutory Allocation	◀ ▶	N1,015,338,864.96		Dist. Exchange Gain	◀ ▶	N1,682,436.01
Deduction	◀ ▶	N 0.00				
Value Added Tax	◀ ▶	N1,622,537,268.56				



Total Allocation
N2,639,558,569.53

Federation Account Allocation Committee (FAAC) August 2019 Disbursement

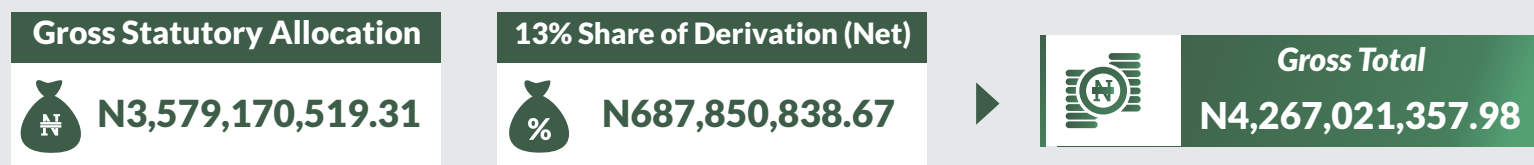
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of July, 2019 Shared in August, 2019



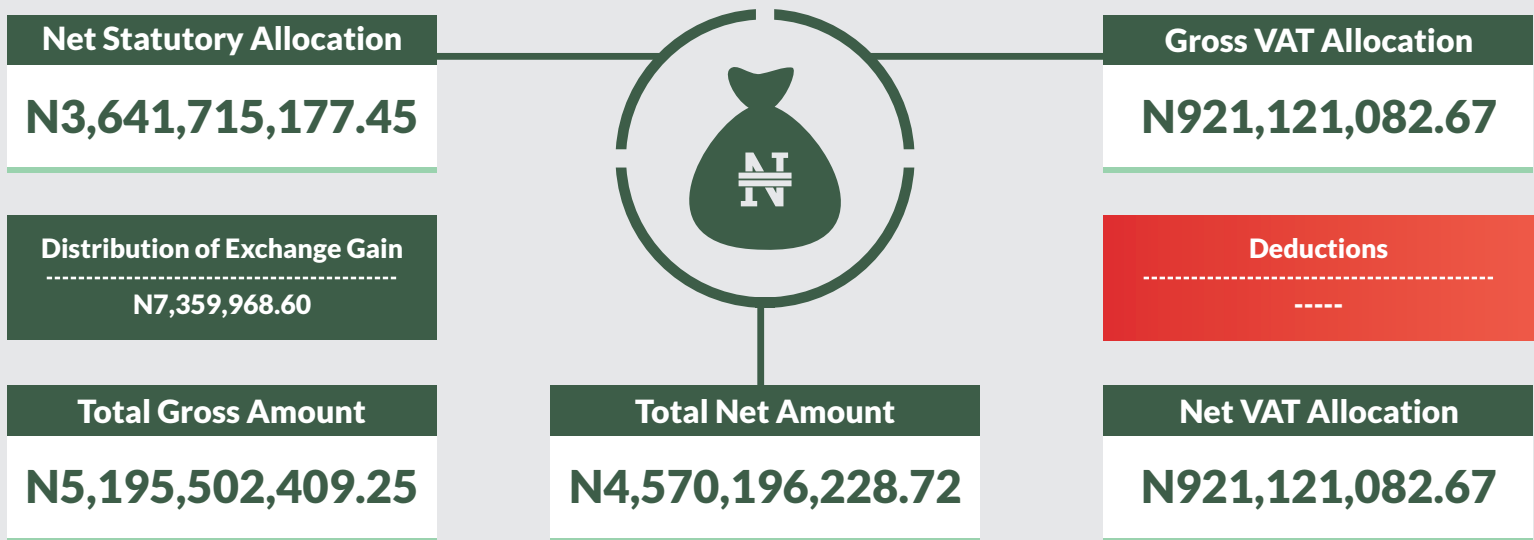
ABIA STATE

 **17**
No. of LGCs

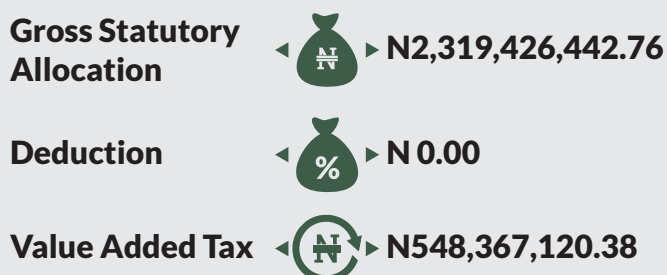
BENEFICIARIES



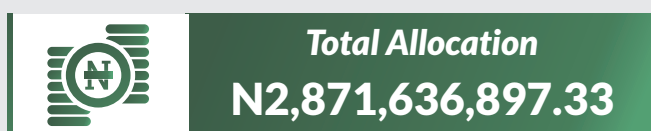
DEDUCTIONS



LGAs
















Exchange Gain Difference = N3,843,334.19





Total Allocation

ABA NORTH	▶		N147,264,478.14
ABA SOUTH	▶		N248,267,764.36
AROCHUKWU	▶		N172,213,174.60
BENDE	▶		N176,338,029.38
IKWUANO	▶		N159,884,031.89
ISIALA NGWA NORTH	▶		N165,193,845.32
ISIALA NGWA SOUTH	▶		N159,928,743.86
ISUIKWUATO	▶		N155,313,040.74
NNEOCHI	▶		N168,651,946.09
OBIOMA NGWA	▶		N171,860,441.05
OHAFIA	▶		N189,150,739.40
OSISIOMA	▶		N181,785,604.48
UGWUNAGBO	▶		N137,998,026.80
UKWA EAST	▶		N130,242,807.44
UKWA WEST	▶		N136,604,093.30
UMUAHIA NORTH	▶		N199,362,865.11
UMUAHIA SOUTH	▶		N171,577,265.38

Federation Account Allocation Committee (FAAC) August 2019 Disbursement

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of July, 2019 Shared in August, 2019



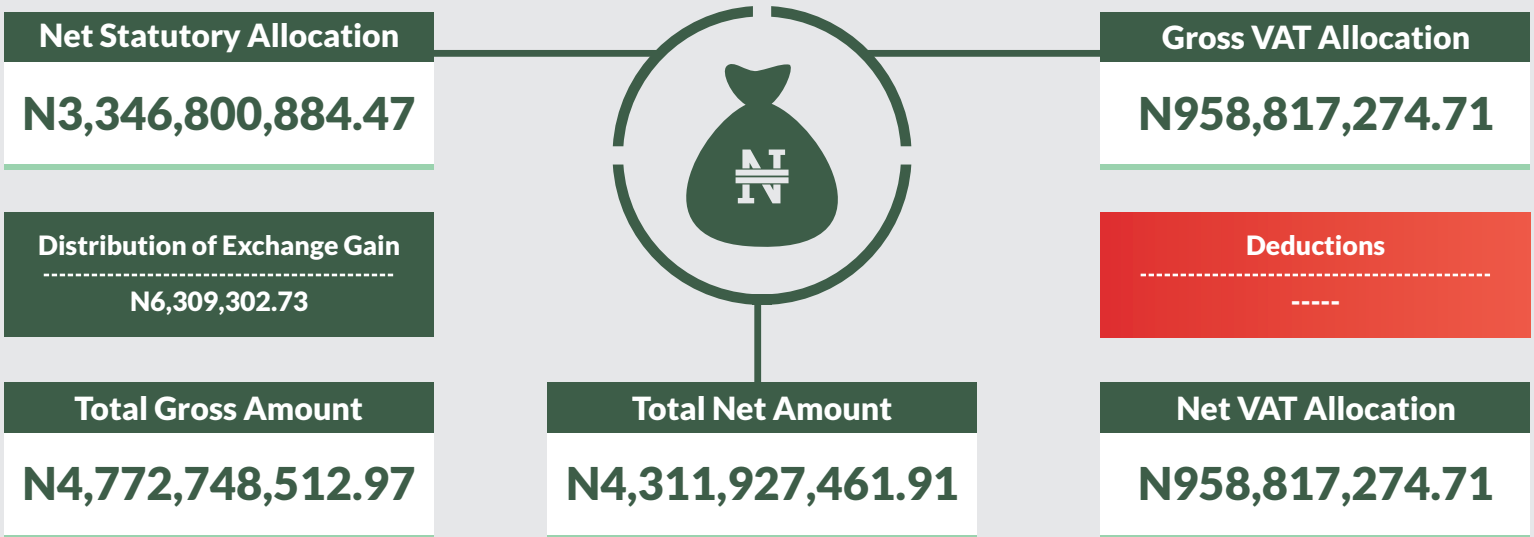
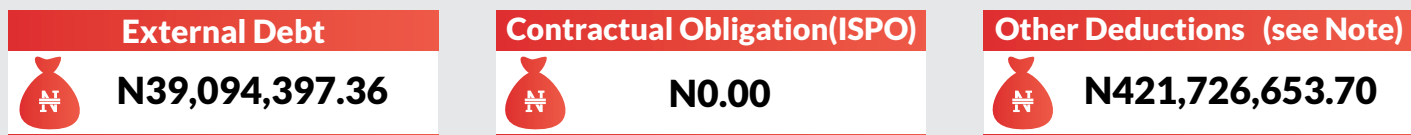
ADAMAWA STATE

 **21**
No. of LGCs

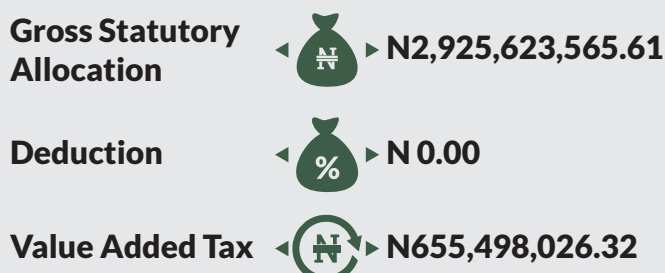
BENEFICIARIES



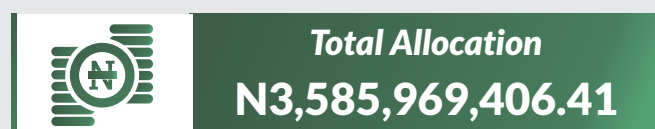
DEDUCTIONS



LGAs

















Exchange Gain Difference =N4,847,814.48





Total Allocation

DEMSA	▶		N178,041,123.05
FUFORE	▶		N211,976,477.76
GANYE	▶		N182,772,205.95
GIREI	▶		N161,705,351.24
GOMBI	▶		N161,439,415.39
GUYUK	▶		N172,590,682.83
HONG	▶		N184,457,025.21
JADA	▶		N191,417,628.88
YOLA-NORTH	▶		N172,677,913.09
LAMURDE	▶		N152,418,779.61
MADAGALI	▶		N155,920,418.64
MAIHA	▶		N151,685,778.00
MAYO-BELWA	▶		N174,174,529.45
MICHIKA	▶		N169,957,816.32
MUBI NORTH	▶		N163,335,942.84
MUBI SOUTH	▶		N152,802,165.99
NUMAN	▶		N144,101,170.13
SHELLENG	▶		N163,594,547.86



Total Allocation

SONG	▶		N200,833,483.82
TOUNGO	▶		N167,409,405.70
YOLA-SOUTH	▶		N172,657,544.64

Federation Account Allocation Committee (FAAC)

August 2019 Disbursement

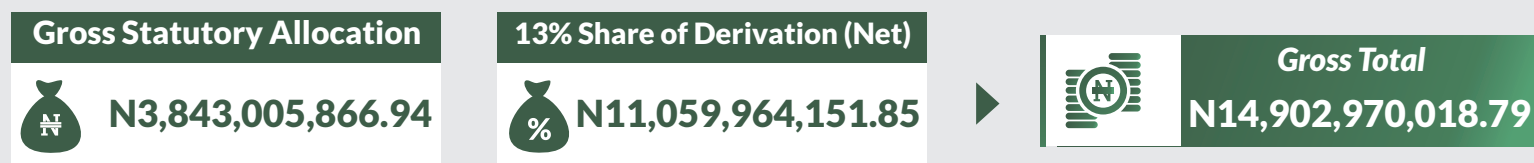
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of July, 2019 Shared in August, 2019



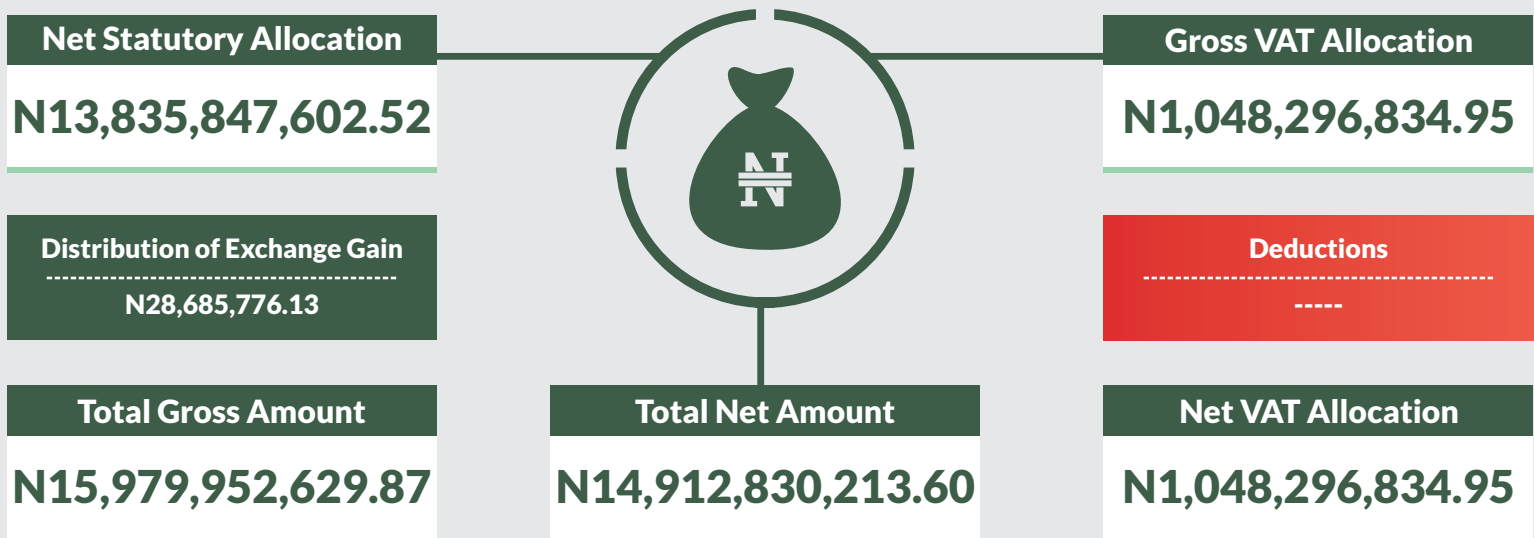
AKWA IBOM STATE

31
No. of LGCs

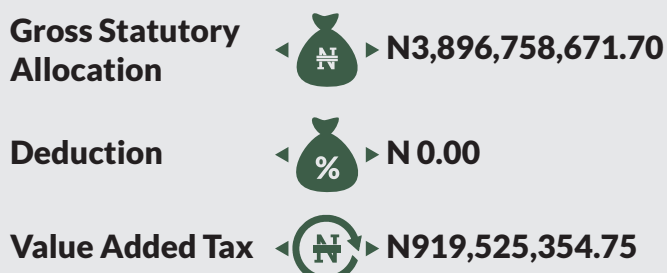
BENEFICIARIES



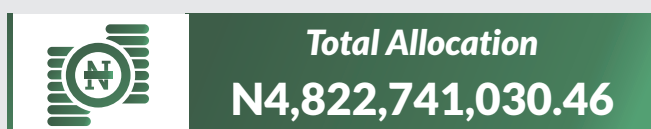
DEDUCTIONS



LGAs








Exchange Gain Difference = N6,457,004.01

















Total Allocation

ABAK	▶		N163,489,387.97
EASTERN OBOLO	▶		N129,015,906.65
EKET	▶		N169,864,204.90
EKPE ATAI	▶		N131,229,893.81
ESSIEN UDIM	▶		N175,367,968.14
ETIM EKPO	▶		N151,321,356.77
ETINAN	▶		N172,166,915.65
IBENO	▶		N138,053,693.62
IBESIKPO ASUTAN	▶		N160,195,463.15
IBIONO IBOM	▶		N175,175,430.67
IKA	▶		N134,726,928.47
IKONO	▶		N158,596,649.53
IKOT ABASI	▶		N158,640,966.74
IKOT EKPENE	▶		N163,422,330.16
INI	▶		N148,987,074.78
ITU	▶		N153,425,386.10
MBO	▶		N143,629,364.41
MKPAT ENIN	▶		N176,643,894.75



Total Allocation

NSIT IBOM	▶		N148,179,051.02
NSIT UBIUM	▶		N155,755,210.73
OBAT AKARA	▶		N162,171,967.52
OKOBO	▶		N140,766,939.21
ONNA	▶		N147,054,069.04
ORON	▶		N147,474,462.58
ORUK ANAM	▶		N174,719,174.01
UDUNG UKO	▶		N130,420,540.03
UKANAFUN	▶		N159,421,139.27
UQUO	▶		N131,164,947.86
URUAN	▶		N167,034,670.82
URUE OFFONG/ORUK	▶		N140,039,165.65
UYO	▶		N214,586,876.45

Federation Account Allocation Committee (FAAC) August 2019 Disbursement

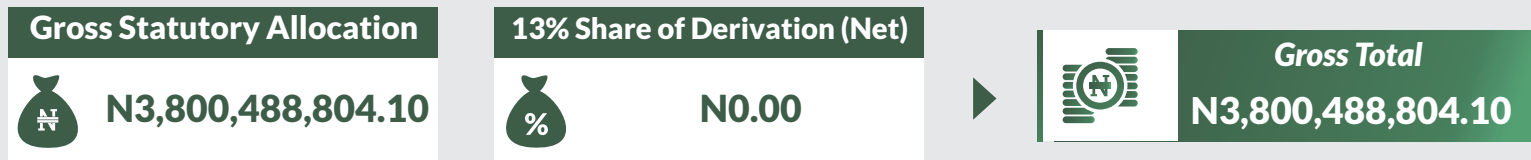
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of July, 2019 Shared in August, 2019



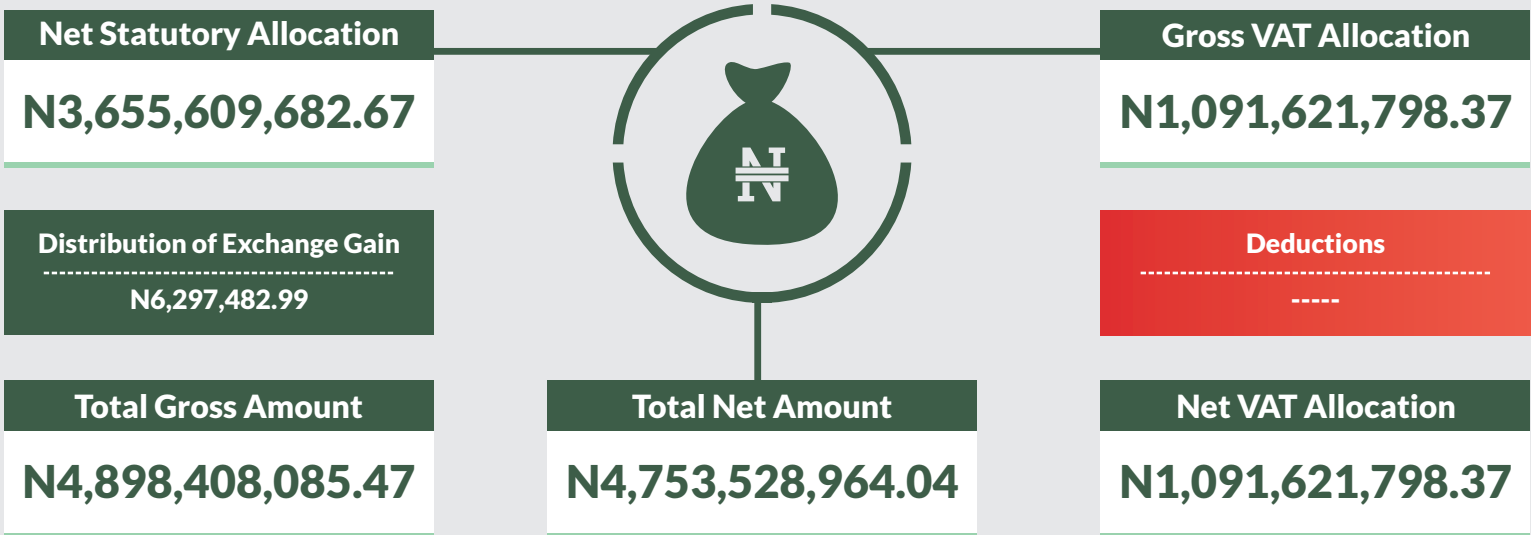
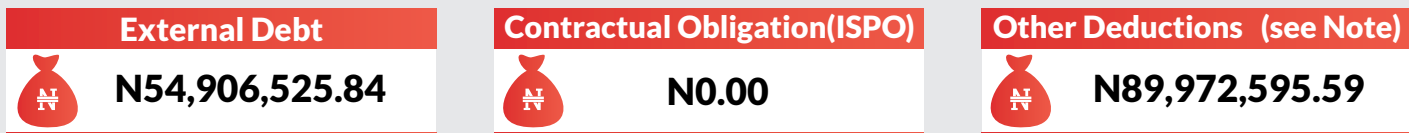
ANAMBRA STATE

 **21**
No. of LGCs

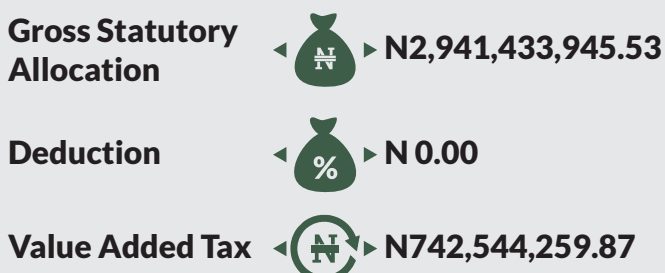
BENEFICIARIES



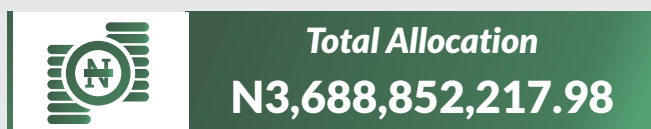
DEDUCTIONS



LGAs



Exchange Gain Difference =N4,874,012.58





Total Allocation

AGUATA	▶		N240,989,600.70
ANAMBRA EAST	▶		N159,860,135.33
ANAMBRA WEST	▶		N164,479,734.24
ANIOCHA	▶		N199,848,770.77
AWKA NORTH	▶		N149,994,386.63
AWKA SOUTH	▶		N173,400,492.09
AYAMELUM	▶		N161,164,655.46
DUNUKOFIA	▶		N143,346,499.89
EKWUSIGWO	▶		N160,264,449.41
IDEMILI NORTH	▶		N253,059,604.40
IDEMILI SOUTH	▶		N176,323,944.96
IHIALA	▶		N213,979,990.78
NJIKOKA	▶		N158,031,175.65
NNEWI NORTH	▶		N157,577,325.95
NNEWI SOUTH	▶		N187,771,564.95
OGBARU	▶		N180,298,899.80
ONISHA NORTH	▶		N150,455,731.26
ONISHA SOUTH	▶		N155,596,923.08



Total Allocation

ORUMBA NORTH	▶		N167,967,960.59
ORUMBA SOUTH	▶		N170,580,702.88
OYI	▶		N163,859,669.17

Federation Account Allocation Committee (FAAC) August 2019 Disbursement

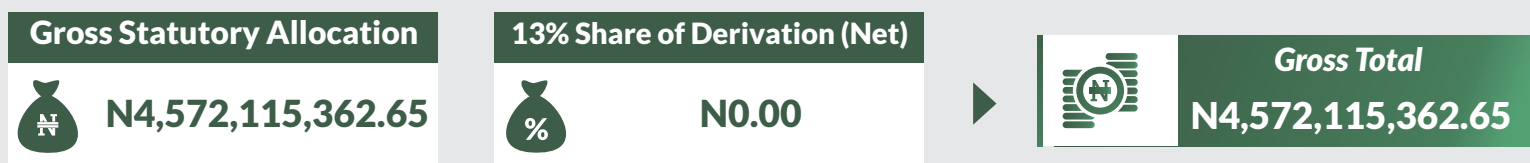
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of July, 2019 Shared in August, 2019



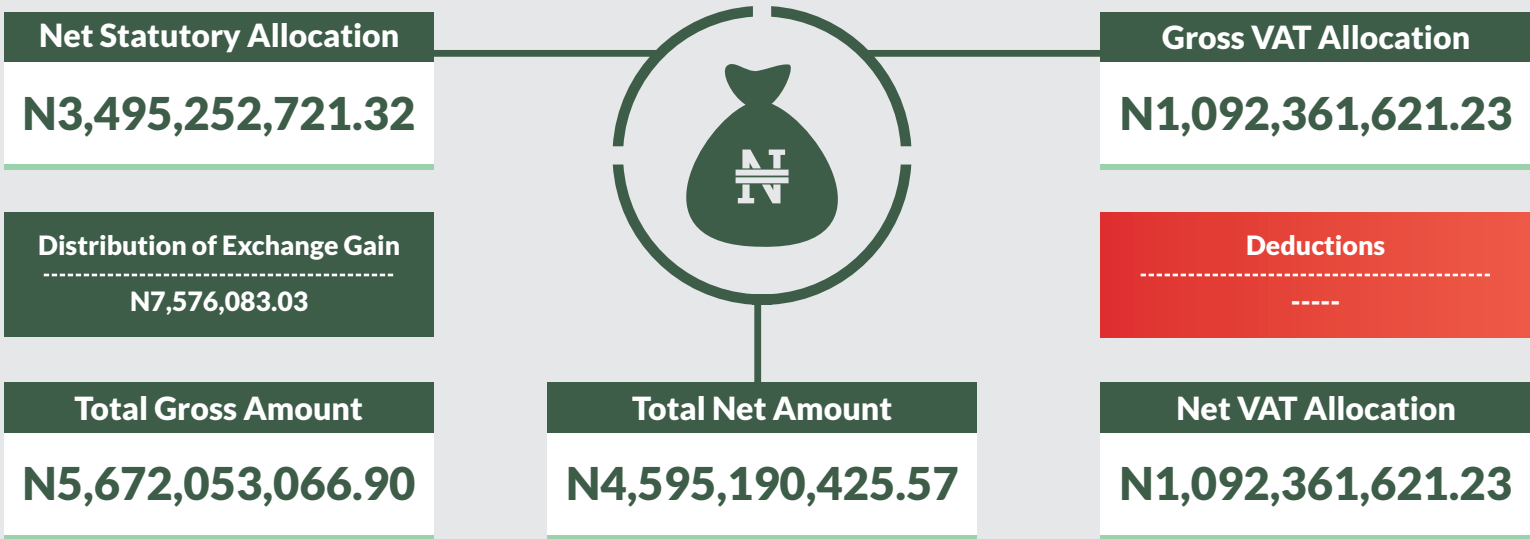
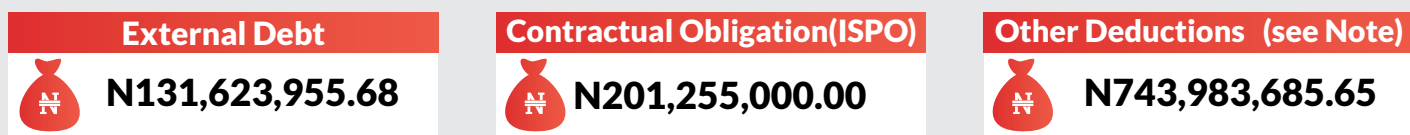
BAUCHI STATE

 **20**
No. of LGCs

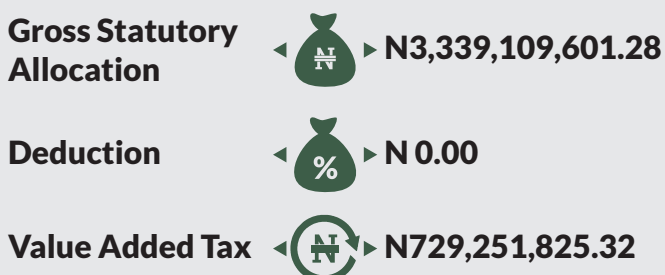
BENEFICIARIES



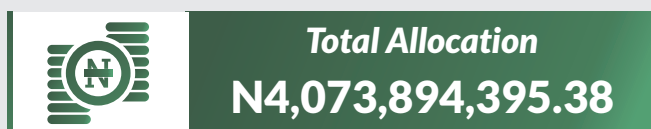
DEDUCTIONS



LGAs













Exchange Gain Difference = N5,532,968.79





Total Allocation

ALKALERI	▶		N263,269,820.67
BAUCHI	▶		N320,135,931.24
BOGORO	▶		N142,728,740.96
DAMBAN	▶		N168,401,227.14
DARAZO	▶		N212,140,970.31
DASS	▶		N142,274,248.12
GAMAWA	▶		N224,340,019.37
GANJUWA	▶		N223,649,007.43
GIADE	▶		N162,152,502.40
I/GADAU	▶		N186,108,395.75
JAMA'ARE	▶		N144,615,960.38
KATAGUM	▶		N220,282,148.14
KIRFI	▶		N178,352,249.21
MISAU	▶		N210,965,034.30
NINGI	▶		N267,876,958.50
SHIRA	▶		N202,191,383.86
TAFAWA BALEWA	▶		N198,520,378.70
TORO	▶		N273,549,086.18



Total Allocation

WARJI



N155,984,332.70

ZAKI



N176,356,000.03

Federation Account Allocation Committee (FAAC) August 2019 Disbursement


Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of July, 2019 Shared in August, 2019




BAYELSA STATE

 **8**
No. of LGCs


BENEFICIARIES

Gross Statutory Allocation
 **N3,382,065,825.74**


13% Share of Derivation (Net)
 **N10,259,268,368.36**

Gross Total
 **N13,641,334,194.10**

DEDUCTIONS

External Debt
 **N33,286,734.18**

Contractual Obligation (ISPO)
 **N0.00**

Other Deductions (see Note)
 **N1,091,938,012.73**

Net Statutory Allocation
N12,516,109,447.19

Gross VAT Allocation
N860,444,908.38

Distribution of Exchange Gain
N25,001,613.94

Deductions


Total Gross Amount
N14,526,780,716.42

Total Net Amount
N13,401,555,969.51

Net VAT Allocation
N860,444,908.38

LGAs

Gross Statutory Allocation  **N1,359,139,830.26**

Deduction  **N 0.00**









Value Added Tax  **N314,968,759.98**

Exchange Gain Difference =N2,252,120.82

Total Allocation
N1,676,360,711.06



Total Allocation

BRASS	▶		N199,487,325.55
EKERMOR	▶		N229,242,822.13
KOLOKUMA/OPOKUMA	▶		N153,946,922.95
NEMBE	▶		N186,428,627.02
OGBIA	▶		N197,521,025.33
SAGBAMA	▶		N195,308,912.64
SOUTHERN IJAW	▶		N264,445,425.78
YENAGOA	▶		N249,979,649.66

Federation Account Allocation Committee (FAAC)

August 2019 Disbursement

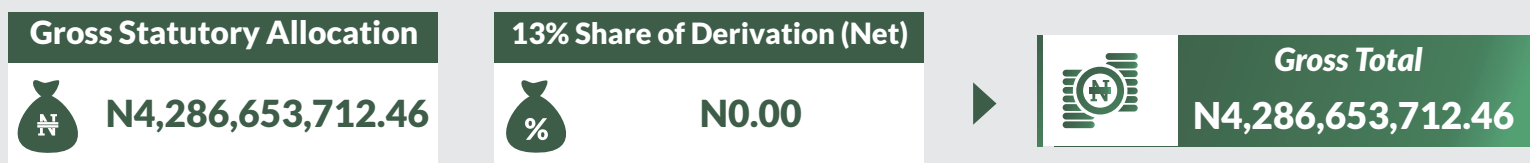
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of July, 2019 Shared in August, 2019



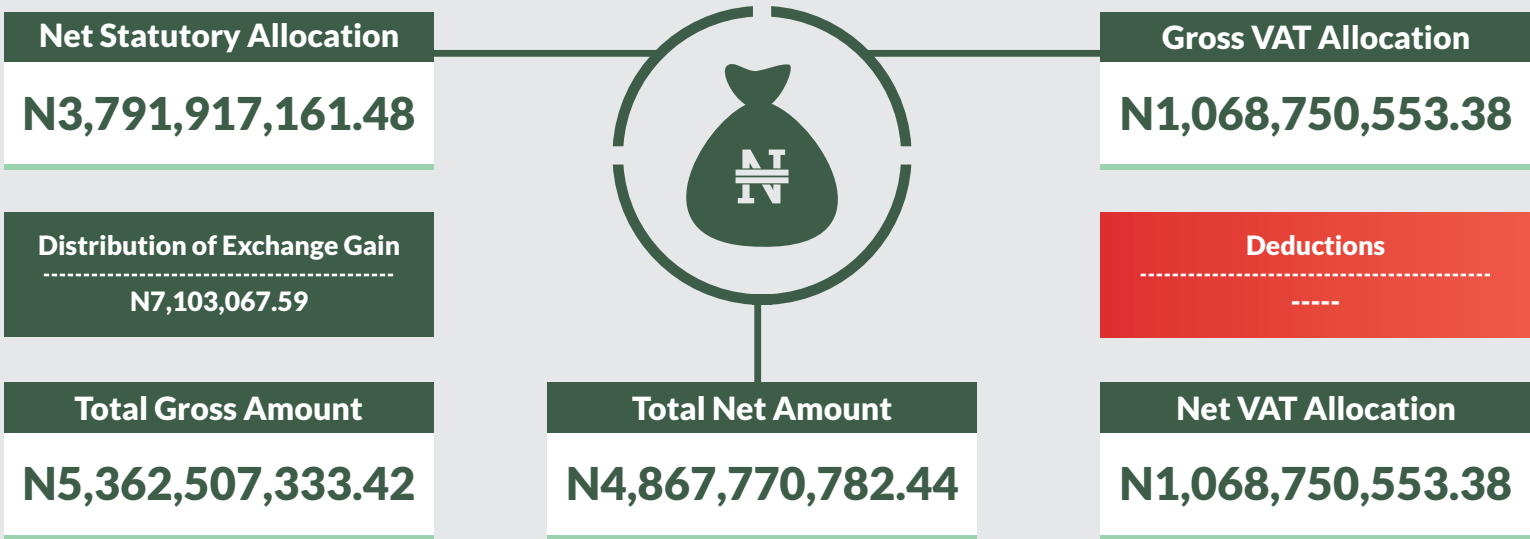
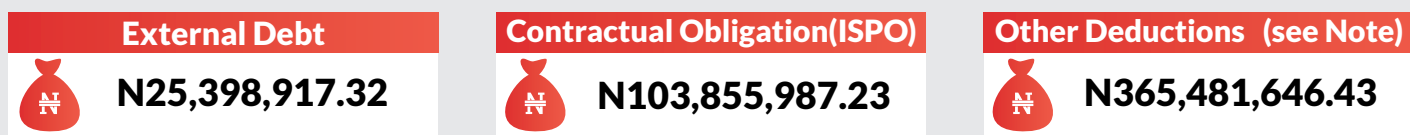
BENUE STATE

 **23**
No. of LGCs

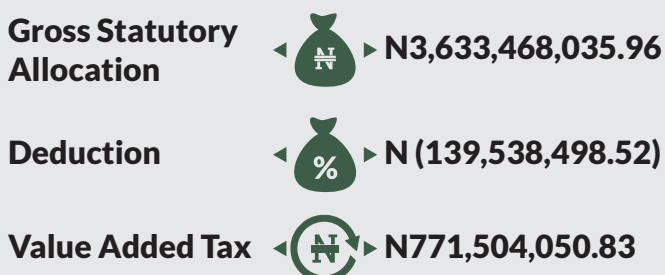
BENEFICIARIES



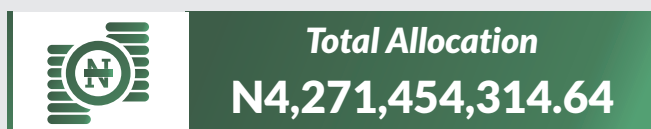
DEDUCTIONS



LGAs




Exchange Gain Difference = N6,020,726.37





Total Allocation

ADO	▶		N187,396,938.95
AGATU	▶		N164,249,489.29
APA	▶		N158,495,477.32
BURUKU	▶		N191,140,391.42
GBOKO	▶		N250,001,950.80
GUMA	▶		N200,113,376.77
GWER EAST	▶		N189,371,767.90
GWER WEST	▶		N163,598,669.44
KATSINA ALA	▶		N207,483,343.70
KONSHISHA	▶		N197,998,890.37
KWANDE	▶		N223,859,504.30
LOGO	▶		N173,914,103.17
MAKURDI	▶		N212,280,777.63
OBI	▶		N152,548,486.46
OGBADIBO	▶		N161,181,232.98
OHIMINI	▶		N145,225,075.49
OJU	▶		N185,174,821.60
OKPOKWU	▶		N175,634,245.54

*Total Allocation***OTUKPO****N206,840,300.65****TARKA****N141,064,882.68****UKUM****N194,696,818.68****USHONGO****N188,423,082.82****VANDEIKYA****N200,760,686.70**

Federation Account Allocation Committee (FAAC) August 2019 Disbursement

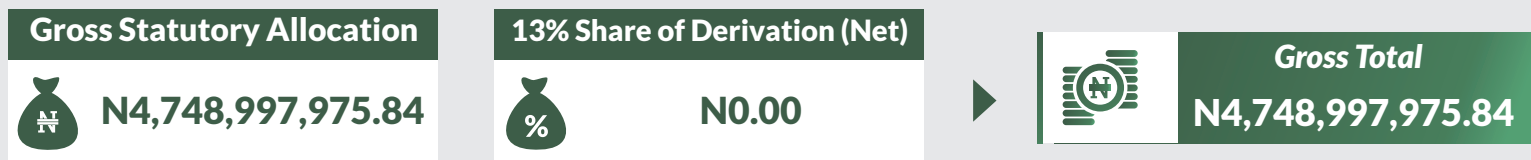
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of July, 2019 Shared in August, 2019



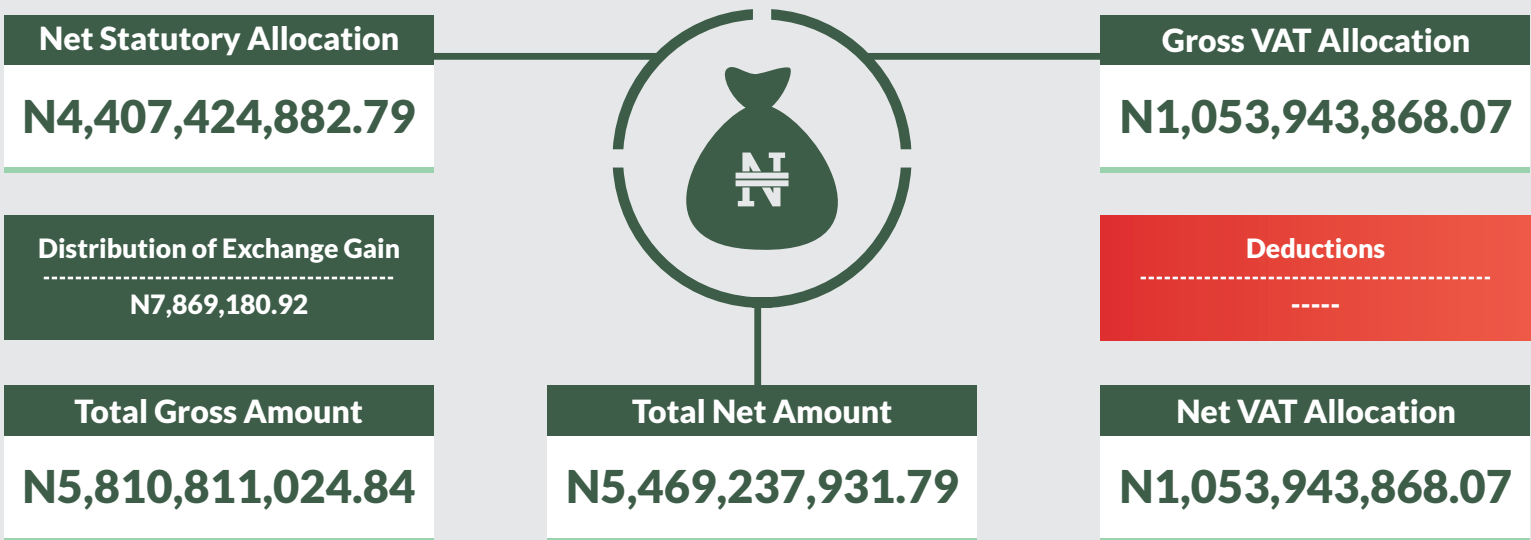
BORNO STATE

 **27**
No. of LGCs

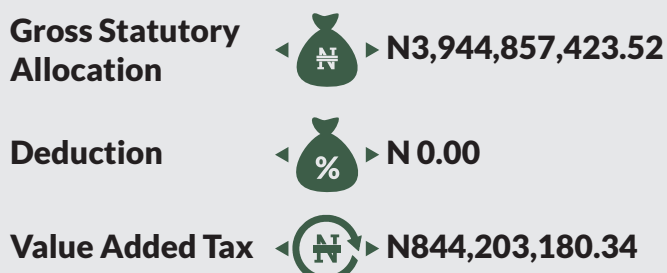
BENEFICIARIES



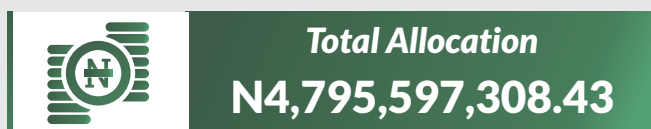
DEDUCTIONS



LGAs



Exchange Gain Difference = N6,536,704.57





Total Allocation

ABADAN	▶		N170,500,383.78
ASKIRA UBA	▶		N168,351,246.34
BAMA	▶		N232,961,641.31
BAYO	▶		N137,838,972.08
BIU	▶		N187,302,350.39
CHIBOK	▶		N136,640,735.83
DAMBOA	▶		N223,147,016.91
DIKWA	▶		N151,510,435.54
GUBIO	▶		N177,861,144.05
GUZAMALA	▶		N152,334,691.83
GWOZA	▶		N219,688,111.66
HAWUL	▶		N156,556,870.49
JERE	▶		N182,334,002.54
KAGA	▶		N157,036,924.54
KALA BALGE	▶		N144,684,749.45
KONDUGA	▶		N206,882,145.14
KUKAWA	▶		N215,457,725.34
KWAYA KUSAR	▶		N125,338,085.81

*Total Allocation***MAFA****N163,476,760.40****MAGUMERI****N190,837,013.97****MAIDUGURI METRO****N289,909,757.19****MARTE****N175,554,300.08****MOBBAR****N164,654,163.05****MONGUNO****N160,944,089.74****NGALA****N188,628,801.83****NGANZAI****N159,484,206.50****SHANI****N155,680,982.64**

Federation Account Allocation Committee (FAAC) August 2019 Disbursement

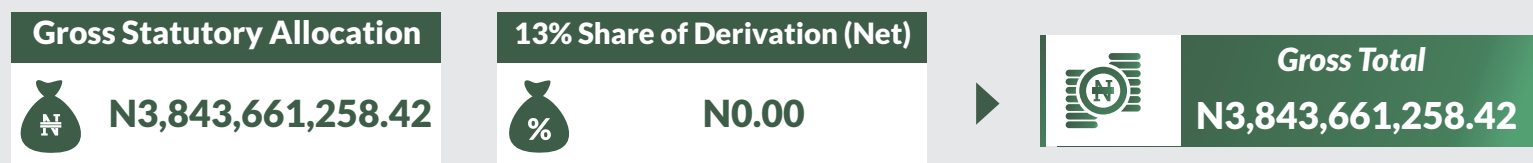
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of July, 2019 Shared in August, 2019



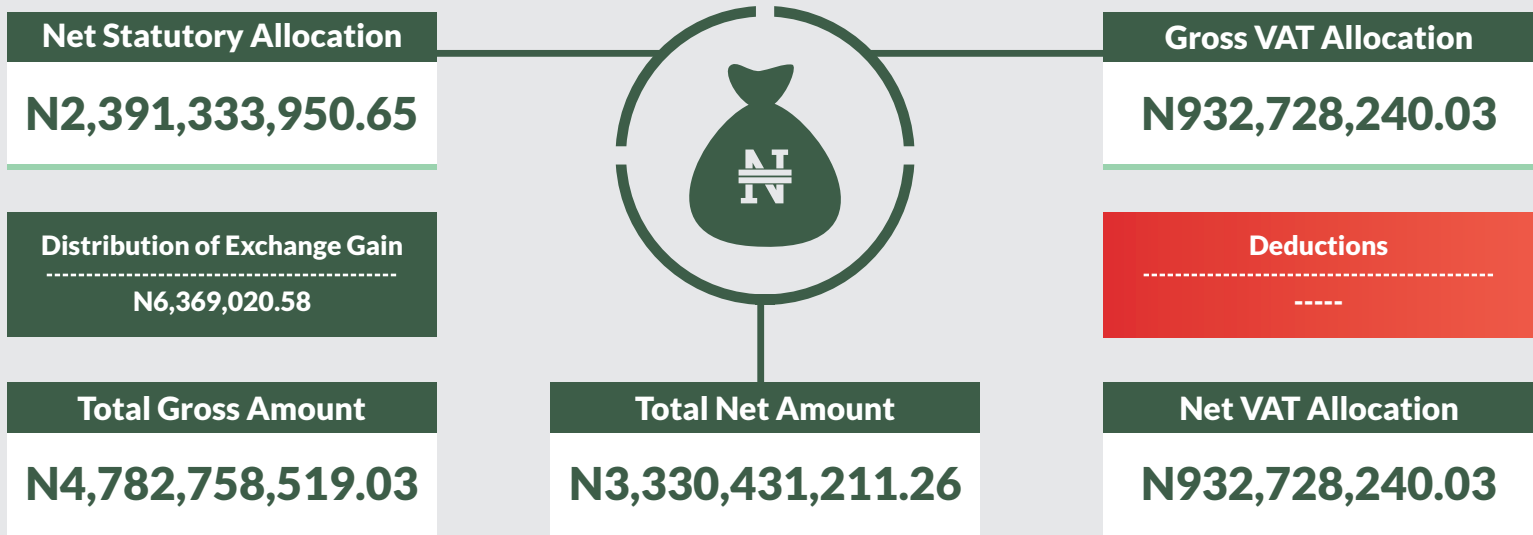
CROSS RIVER STATE

 **18**
No. of LGCs

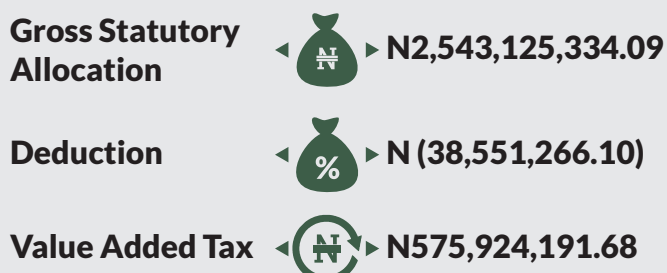
BENEFICIARIES



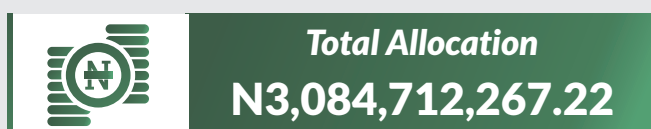
DEDUCTIONS



LGAs



Exchange Gain Difference = N4,214,007.56





Total Allocation

ABI	▶		N164,506,705.07
AKAMKPA	▶		N199,254,133.87
AKPABUYO	▶		N200,240,573.45
BAKASSI	▶		N127,023,538.42
BEKWARA	▶		N152,176,411.09
BIASE	▶		N175,103,783.31
BOKI	▶		N197,120,001.30
CALABAR MUNICIPAL	▶		N162,710,436.60
CALABAR SOUTH	▶		N172,064,562.62
ETUNG	▶		N134,584,586.90
IKOM	▶		N179,519,823.77
OBANLIKU	▶		N155,178,968.75
OBUBRA	▶		N173,002,906.46
OBUDU	▶		N164,700,900.91
ODUKPANI	▶		N184,713,970.31
OGAJA	▶		N174,264,122.01
YAKURR	▶		N176,486,590.81
YALA	▶		N192,060,251.55

Federation Account Allocation Committee (FAAC) August 2019 Disbursement

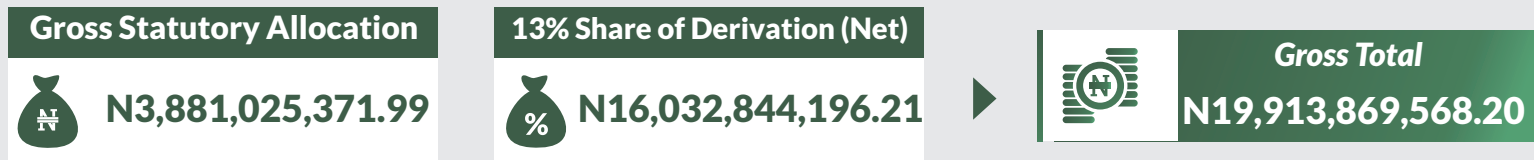
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of July, 2019 Shared in August, 2019



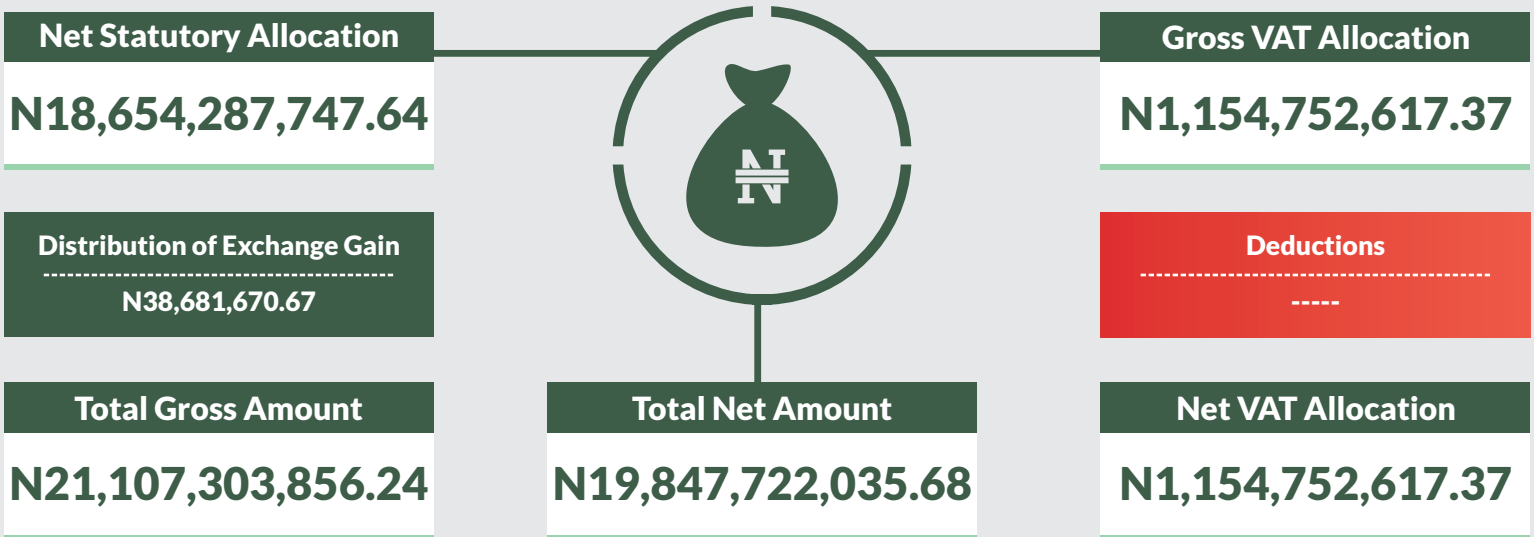
DELTA STATE

 **25**
No. of LGCs

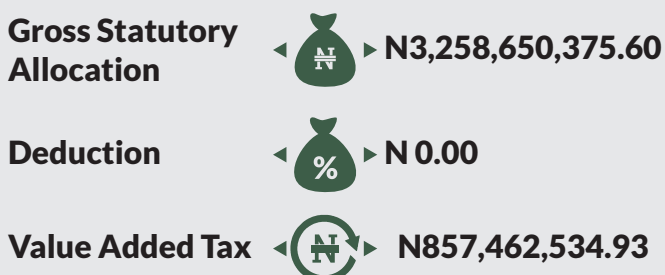
BENEFICIARIES



DEDUCTIONS



LGAs



Exchange Gain Difference = N5,399,646.30





Total Allocation

ANIOCHA NORTH



N141,640,126.40

ANIOCHA SOUTH



N154,091,704.95

BOMADI



N132,813,387.17

BURUTU



N186,515,291.85

ETHIOPE EAST



N172,469,962.75

ETHIOPE WEST



N175,962,186.95

IKA NORTH EAST



N182,974,565.79

IKA SOUTH



N172,781,829.34

ISOKO NORTH



N163,345,427.74

ISOKO SOUTH



N184,426,144.18

NDOKWA EAST



N152,697,747.80

NDOKWA WEST



N159,668,180.07

OKPE



N147,742,763.19

OSHIMILI NORTH



N144,356,749.73

OSHIMILI SOUTH



N156,329,923.87

PATANI



N129,354,812.99

SAPELE



N162,787,298.55

UDU



N167,429,100.34

*Total Allocation*

UGHELLI NORTH ▶

**N220,637,240.97**

UGHELLI SOUTH ▶

**N176,934,038.19**

UKWUANI ▶

**N141,798,885.06**

UVWIE ▶

**N165,946,614.34**

WARRI SOUTH ▶

**N205,036,795.33**

WARRI NORTH ▶

**N165,216,707.78**

WARRI SOUTH-WEST ▶

**N158,555,071.49**

Federation Account Allocation Committee (FAAC) August 2019 Disbursement

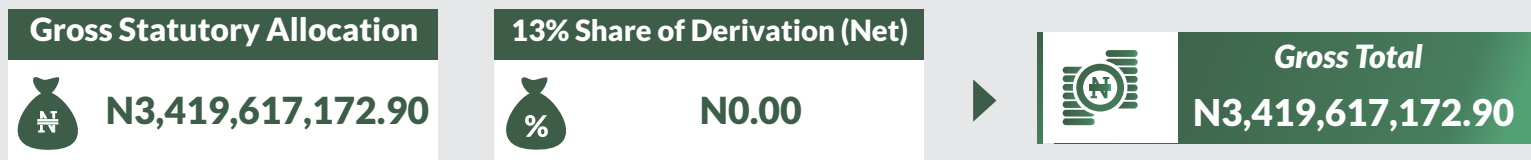
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of July, 2019 Shared in August, 2019



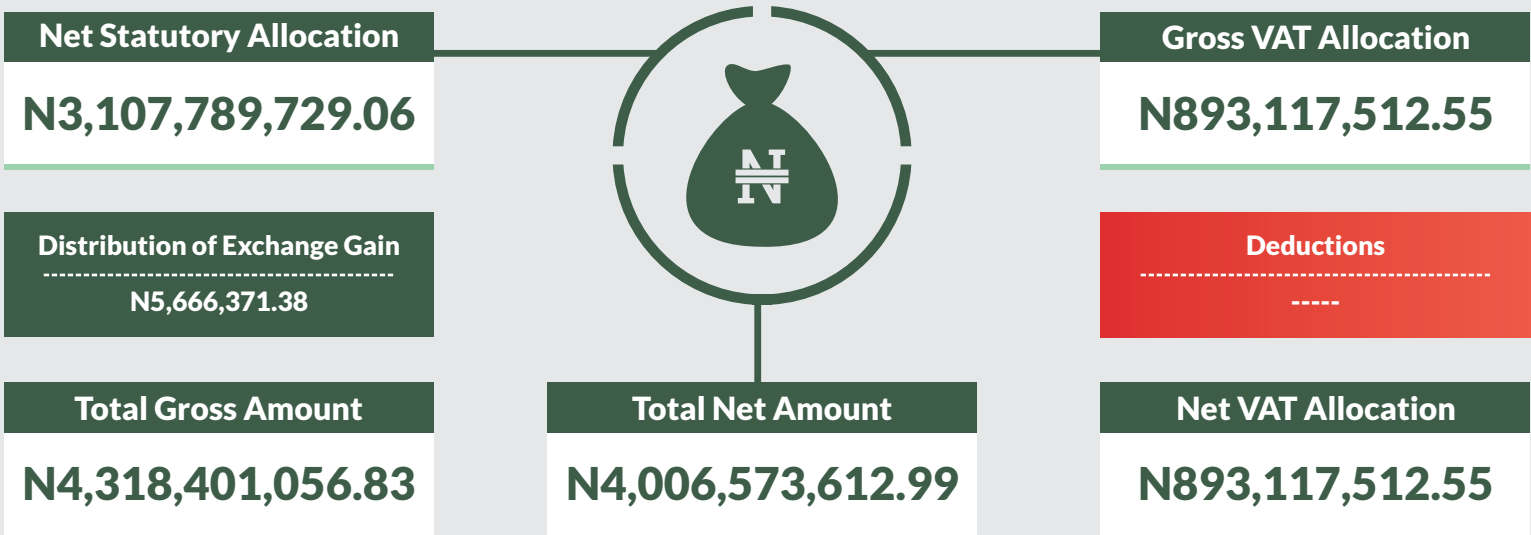
EBONYI STATE

 **13**
No. of LGCs

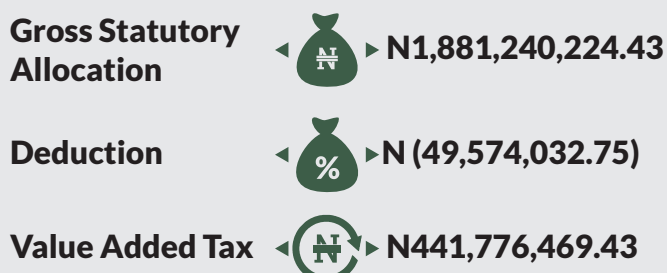
BENEFICIARIES



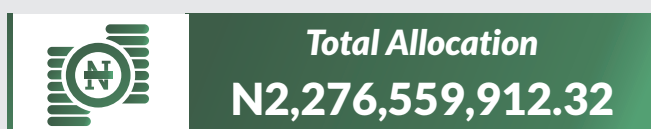
DEDUCTIONS



LGAs














Exchange Gain Difference = N3,117,251.21





Total Allocation

ABAKALIKI	▶		N173,862,846.55
AFIKPO NORTH	▶		N165,453,054.24
AFIKPO SOUTH	▶		N166,642,637.18
EBONYI	▶		N159,744,749.12
EZZA NORTH	▶		N160,593,650.00
EZZA SOUTH	▶		N164,890,173.44
IKWO	▶		N193,244,257.88
ISHIELU	▶		N170,839,703.95
IVO	▶		N155,432,909.08
IZZI	▶		N212,490,136.71
OHAOZARA	▶		N167,158,481.31
OHAUKWU	▶		N184,542,038.02
ONICHA	▶		N201,665,274.86

Federation Account Allocation Committee (FAAC) August 2019 Disbursement

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of July, 2019 Shared in August, 2019



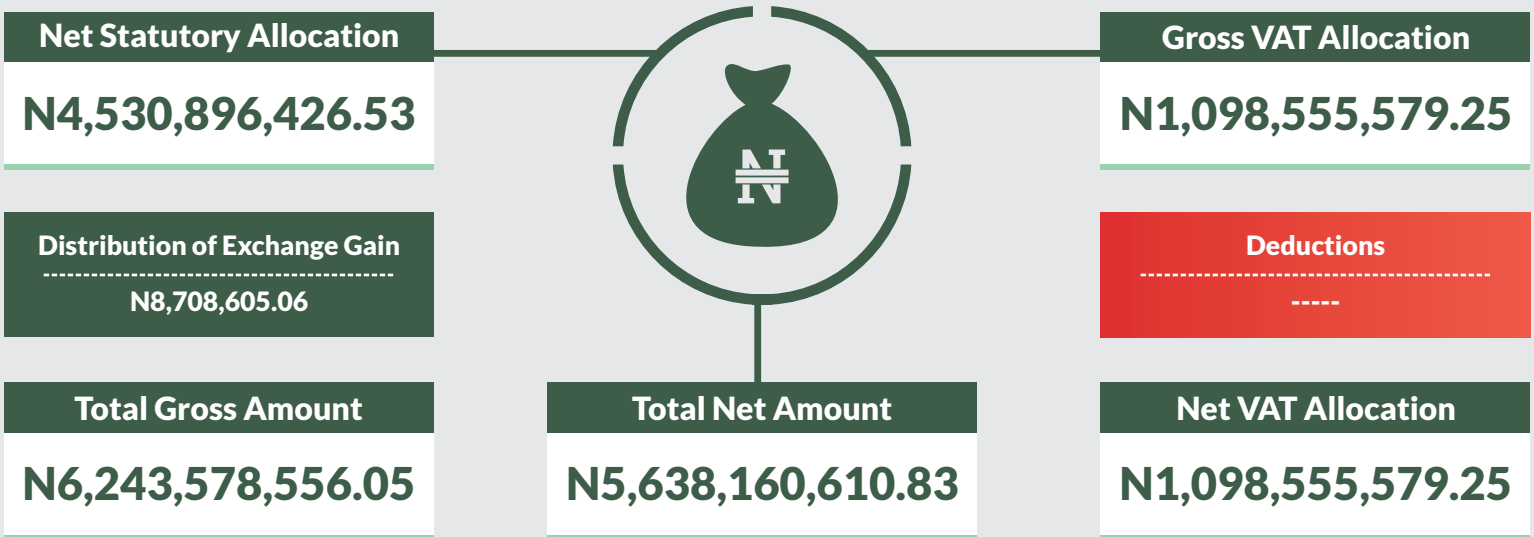
EDO STATE

 **18**
No. of LGCs

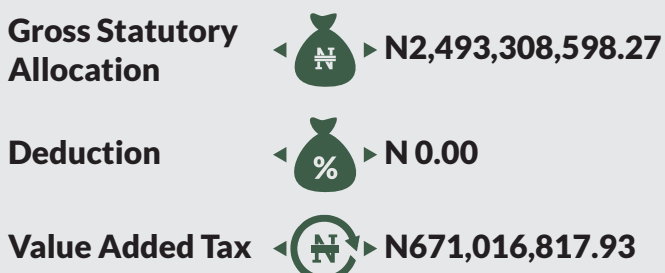
BENEFICIARIES



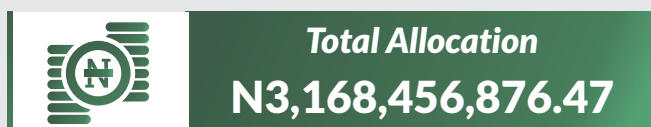
DEDUCTIONS



LGAs



Exchange Gain Difference =N4,131,460.27





Total Allocation

AKOKO EDO



N216,303,390.06

EGOR



N212,871,587.06

ESAN CENTRAL



N141,260,189.24

ESAN NORTH EAST



N145,429,598.28

ESAN SOUTH EAST



N170,848,354.01

ESAN WEST



N147,855,686.26

ETSAKO CENTRAL



N145,840,553.09

ETSAKO EAST



N167,620,448.18

ETSAKO WEST



N184,459,344.36

IGUEBEN



N136,044,299.16

IKPOBA OKHA



N232,490,012.04

OREDO



N238,043,694.03

ORHIONWON



N184,495,241.07

OVIA NORTH EAST



N175,730,310.32

OVIA SOUTH WEST



N187,287,915.77

OWAN EAST



N169,796,563.48

OWAN WEST



N141,798,786.73

UHUNMWODE



N170,280,903.34

Federation Account Allocation Committee (FAAC) August 2019 Disbursement

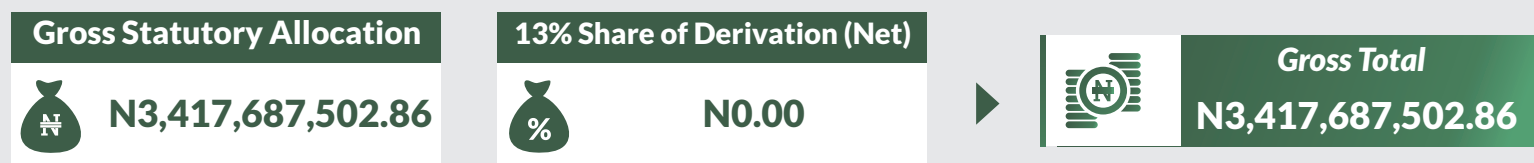
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of July, 2019 Shared in August, 2019



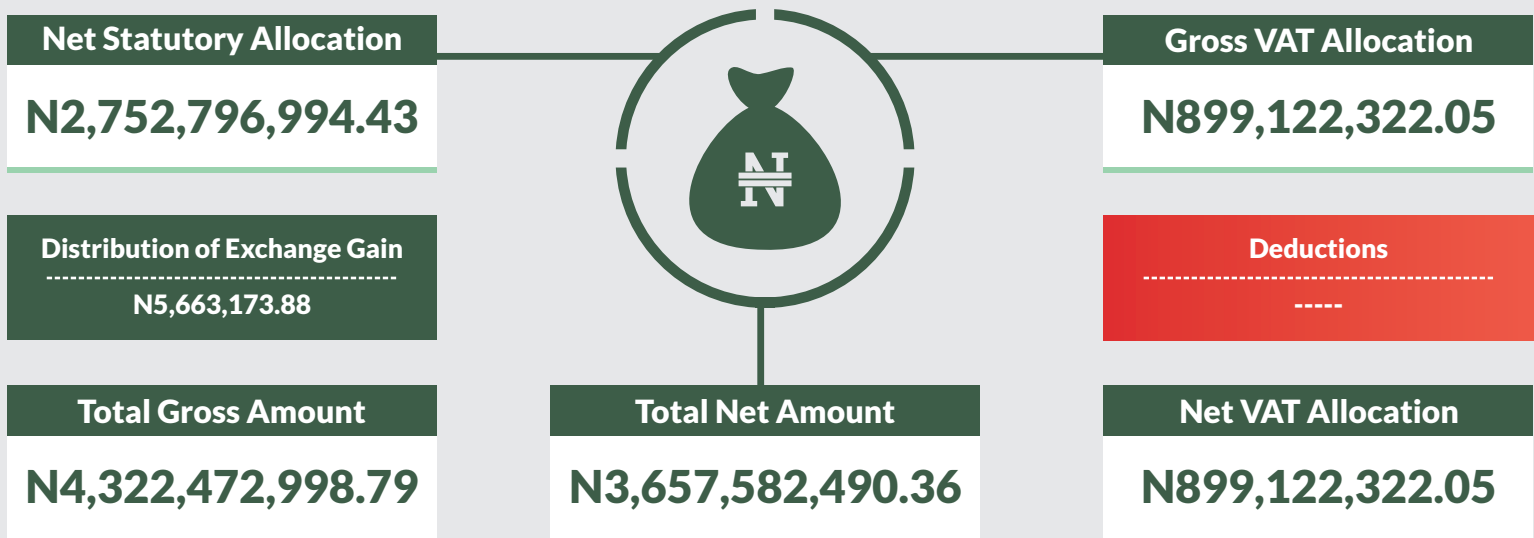
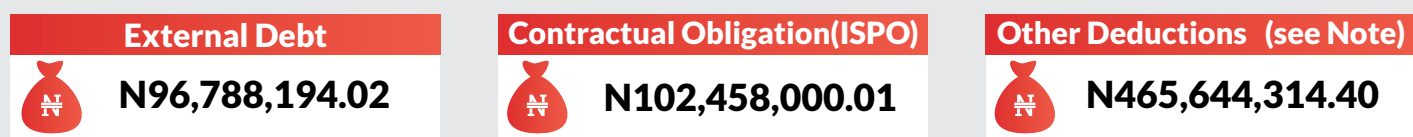
EKITI STATE

 **16**
No. of LGCs

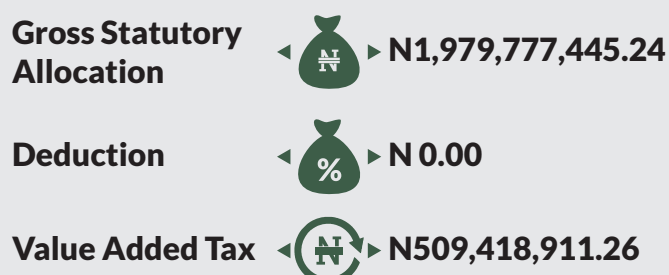
BENEFICIARIES



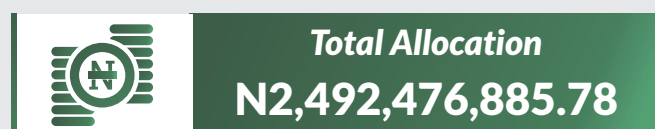
DEDUCTIONS



LGAs



Exchange Gain Difference = N3,280,529.28





Total Allocation

ADO EKITI	▶		N203,561,557.66
AIYEKIRE	▶		N154,217,276.46
EFON	▶		N144,369,008.16
EKITI EAST	▶		N151,628,513.93
EKITI SOUTH WEST	▶		N160,616,485.28
EKITI WEST	▶		N164,085,444.58
EMURE	▶		N135,347,331.50
IDO-OSI	▶		N164,643,112.90
IJERO	▶		N178,110,036.03
IKERE	▶		N155,166,865.97
IKOLE	▶		N165,442,677.56
ILEJEMEJI	▶		N117,519,859.60
IREPODUN/IFELODUN	▶		N148,152,249.39
ISE/ORUN	▶		N144,265,335.61
MOBA	▶		N154,811,312.22
OYE	▶		N150,539,818.92

Federation Account Allocation Committee (FAAC) August 2019 Disbursement


Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of July, 2019 Shared in August, 2019




ENUGU STATE

 **17**
No. of LGCs


BENEFICIARIES

Gross Statutory Allocation
 **N3,843,992,992.33**


13% Share of Derivation (Net)
 **N0.00**

Gross Total
 **N3,843,992,992.33**

DEDUCTIONS

External Debt
 **N73,982,522.48**

Contractual Obligation (ISPO)
 **N0.00**

Other Deductions (see Note)
 **N206,468,378.89**

Net Statutory Allocation
N3,563,542,090.96

Gross VAT Allocation
N1,105,479,307.93

Distribution of Exchange Gain
N6,369,570.27

Deductions

Total Gross Amount
N4,955,841,870.53

Total Net Amount
N4,675,390,969.16

Net VAT Allocation
N1,105,479,307.93

LGAs

Gross Statutory Allocation  **N2,533,238,603.87**

Deduction  **N 0.00**

Value Added Tax  **N654,915,502.27**

Exchange Gain Difference =N4,197,625.05

Total Allocation
N3,192,351,731.19



Total Allocation

AGWU	▶		N188,918,120.89
ANINRI	▶		N160,944,052.24
ENUGU EAST	▶		N215,477,157.38
ENUGU NORTH	▶		N202,900,667.38
ENUGU SOUTH	▶		N194,448,983.96
EZEAGU	▶		N186,492,777.06
IGBO ETITI	▶		N190,620,798.75
IGBO EZE NORTH	▶		N206,445,275.12
IGBO EZE SOUTH	▶		N184,132,843.08
ISI UZO	▶		N174,571,743.37
NKANU EAST	▶		N181,118,614.86
NKANU WEST	▶		N176,747,986.41
NSUKKA	▶		N229,489,221.97
OJI RIVER	▶		N159,653,082.04
UDENU	▶		N176,583,077.96
UDI	▶		N199,174,665.07
UZO UWANI	▶		N164,632,663.63

Federation Account Allocation Committee (FAAC) August 2019 Disbursement

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of July, 2019 Shared in August, 2019



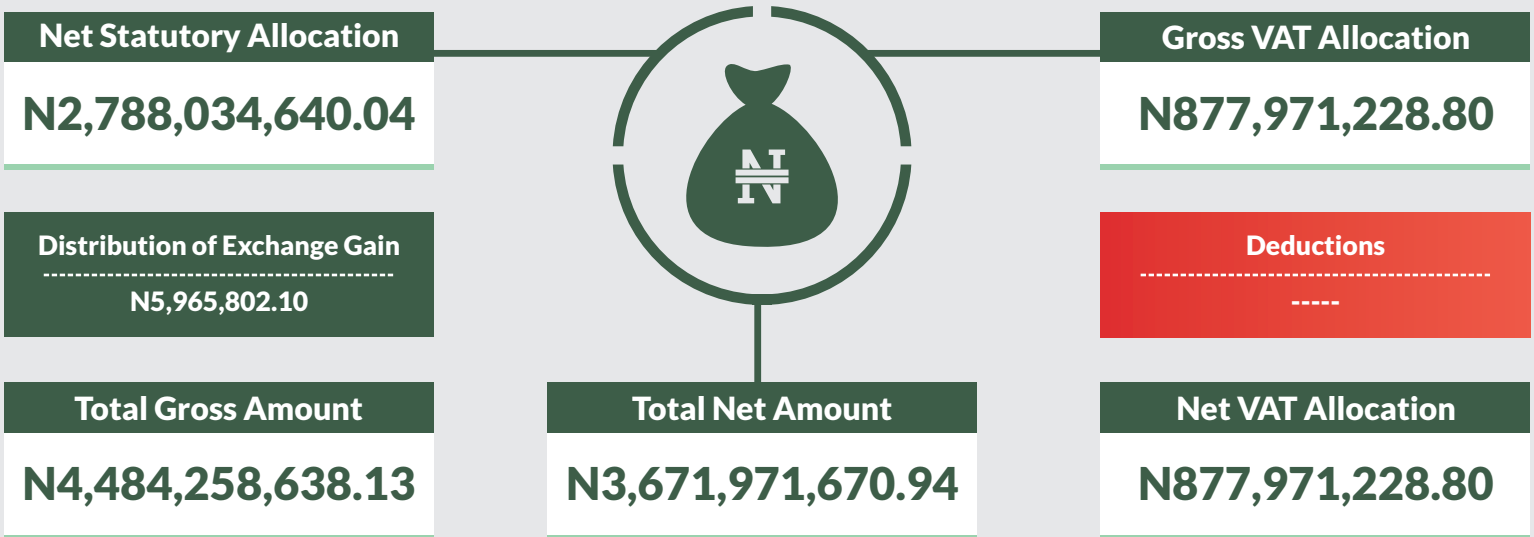
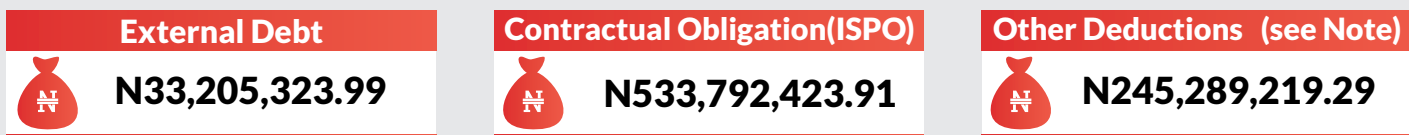
GOMBE STATE

 **11**
No. of LGCs

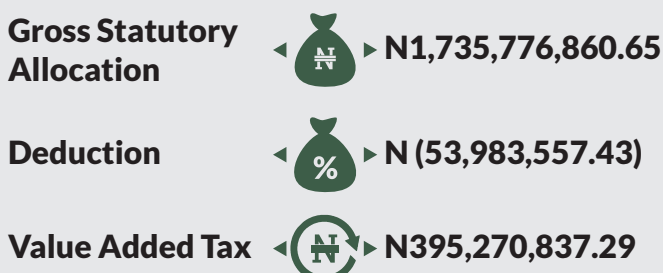
BENEFICIARIES



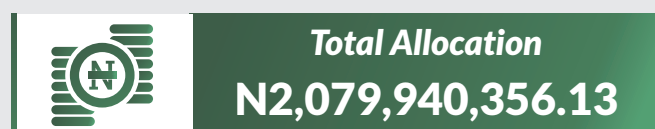
DEDUCTIONS



LGAs














Exchange Gain Difference = N2,876,215.62





Total Allocation

AKKO	▶		N247,895,161.29
BALANGA	▶		N182,326,244.81
BILLIRI	▶		N182,601,465.11
DUKKU	▶		N196,602,062.87
FUNAKAYE	▶		N194,018,208.10
GOMBE	▶		N210,534,577.43
KALTUNGO	▶		N164,553,540.72
KWAMI	▶		N177,659,983.46
NAFADA	▶		N160,725,018.33
SHOMGOM	▶		N154,667,955.68
YAMALTU/DEBA	▶		N208,356,138.34

Federation Account Allocation Committee (FAAC) August 2019 Disbursement

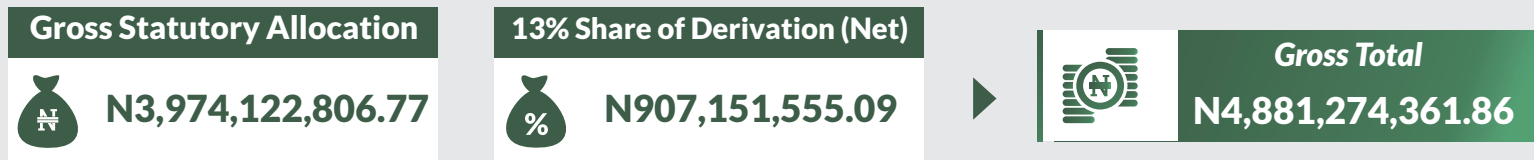
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of July, 2019 Shared in August, 2019



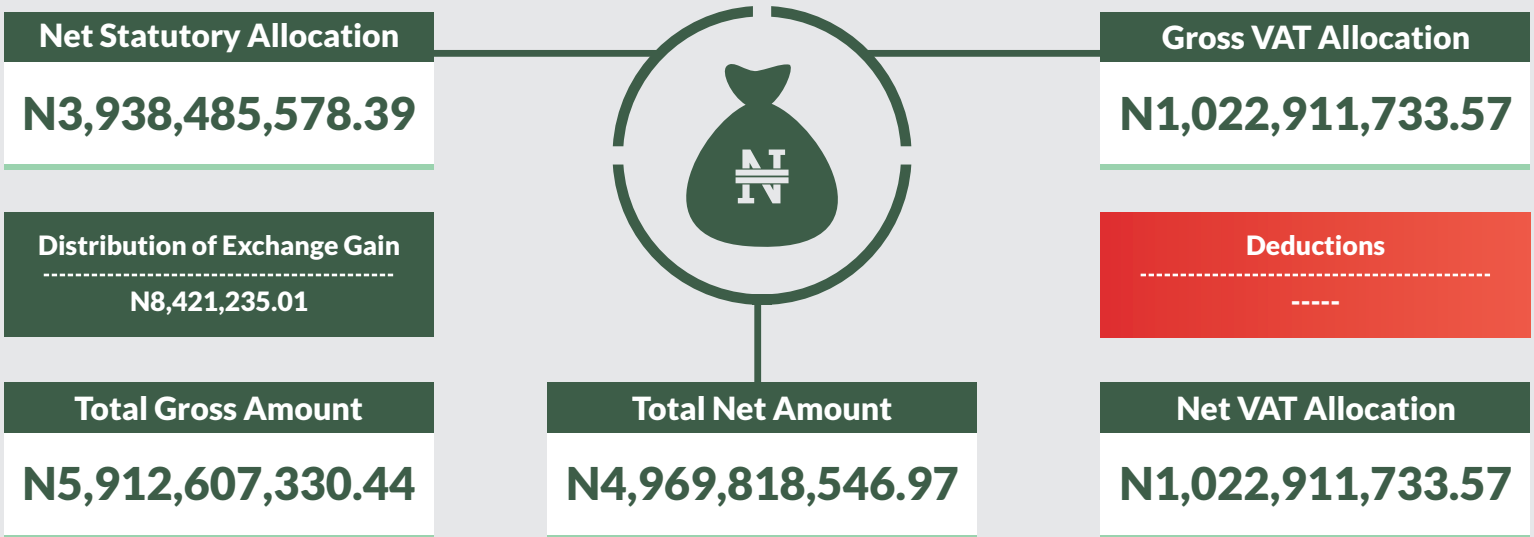
IMO STATE

 **27**
No. of LGCs

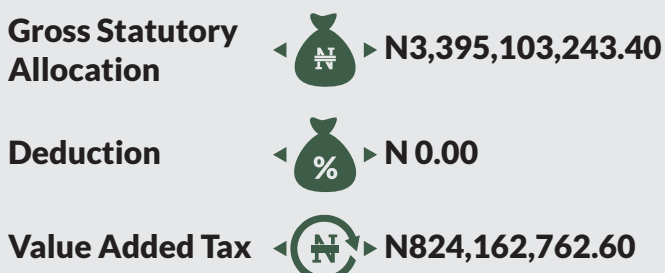
BENEFICIARIES



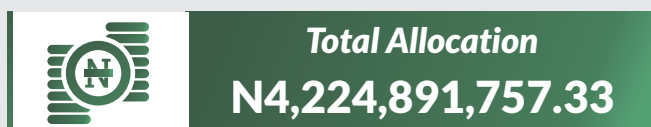
DEDUCTIONS



LGAs



Exchange Gain Difference = N5,625,751.33














Total Allocation

ABOH MBAISE	▶		N170,340,433.53
AHIAZU MBAISE	▶		N160,619,625.79
EHIME MBANO	▶		N147,469,945.81
EZINIHITTE MBAISE	▶		N157,319,178.62
IDEATO NORTH	▶		N165,902,544.27
IDEATO SOUTH	▶		N166,452,858.06
IHITTE UBOMA	▶		N149,634,538.78
IKEDURU	▶		N158,724,437.39
ISIALA MBANO	▶		N178,080,492.52
ISU	▶		N159,037,094.67
MBAITOLI	▶		N193,698,724.37
NGOR/OKPALA	▶		N164,782,468.78
NJABA	▶		N150,897,637.31
NKWANGELE	▶		N146,537,845.39
NKWERRE	▶		N130,469,747.07
OBOWO	▶		N141,811,457.52
OGUTA	▶		N163,185,236.20
OHAJI/EGBEMA	▶		N176,809,814.91



Total Allocation

OKIGWE	▶		N155,590,116.51
ONUIMO	▶		N139,293,066.88
ORLU	▶		N153,417,377.26
ORSU	▶		N148,526,859.80
ORU	▶		N144,051,366.73
ORU WEST	▶		N148,430,326.09
OWERRI MUNICIPAL	▶		N150,186,790.59
OWERRI NORTH	▶		N161,172,118.05
OWERRI WEST	▶		N142,449,654.45

Federation Account Allocation Committee (FAAC) August 2019 Disbursement

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of July, 2019 Shared in August, 2019



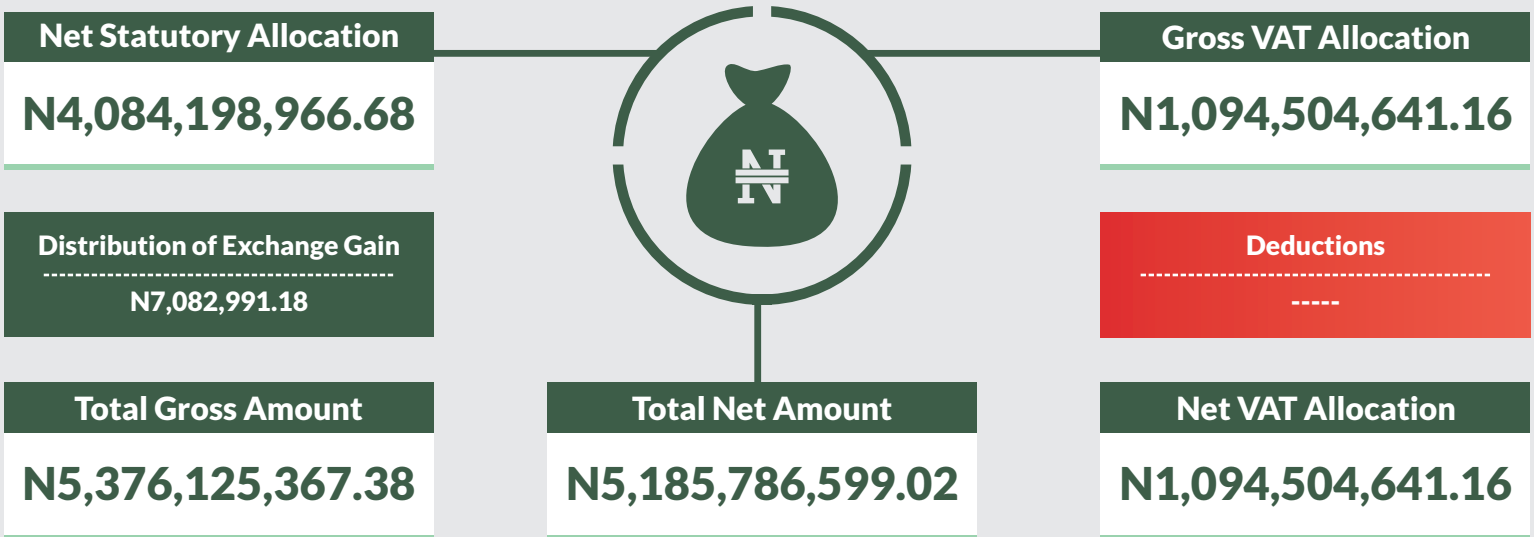
JIGAWA STATE

 **27**
No. of LGCs

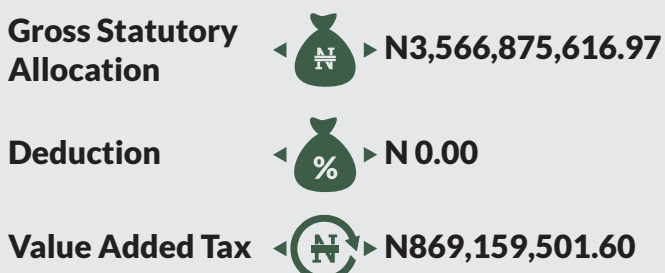
BENEFICIARIES



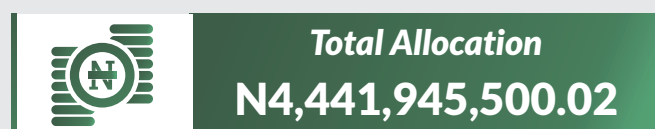
DEDUCTIONS



LGAs






Exchange Gain Difference =N5,910,381.45














Total Allocation

AUYO	▶		N150,392,229.86
BABURA	▶		N177,509,101.52
BIRNIN KUDU	▶		N218,904,157.60
BIRNIWA	▶		N164,335,658.79
GAGARAWA	▶		N141,202,734.82
BUJI	▶		N140,175,717.34
DUTSE	▶		N195,603,303.10
GARKI	▶		N163,897,367.22
GUMEL	▶		N144,426,553.41
GURI	▶		N151,500,812.11
GWARAM	▶		N210,062,795.99
GWIWA	▶		N155,633,928.59
HADEJIA	▶		N134,729,989.25
JAHUN	▶		N182,907,022.83
KAFIN HAUSA	▶		N203,977,948.35
KAUGAMA	▶		N150,383,075.67
KAZAURE	▶		N159,665,371.84
KIRI-KASAMMA	▶		N167,179,472.34



Total Allocation

KIYAWA	▶		N170,323,510.10
MAIGATARI	▶		N171,972,176.55
MALAM MADORI	▶		N161,976,865.53
MIGA	▶		N149,003,343.32
RINGIM	▶		N180,360,660.36
RONI	▶		N134,566,673.44
SULE TAKARKAR	▶		N165,720,521.91
TAURA	▶		N153,511,591.54
YANKWASHI	▶		N142,022,916.63

Federation Account Allocation Committee (FAAC) August 2019 Disbursement

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of July, 2019 Shared in August, 2019



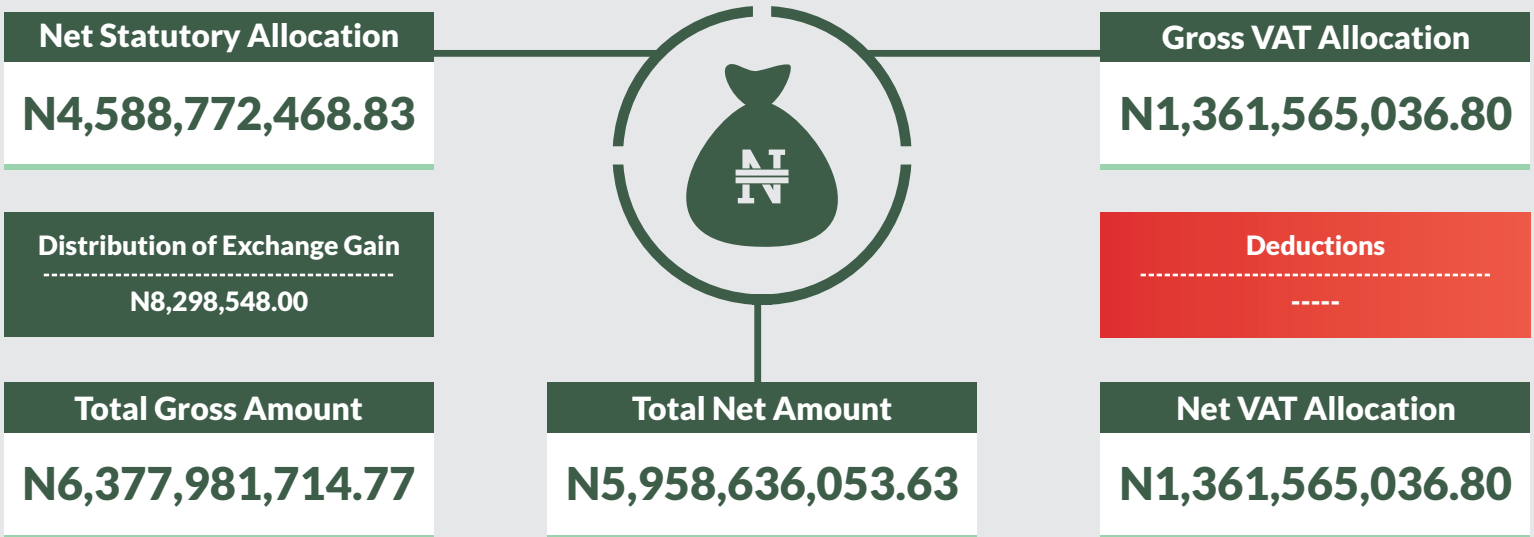
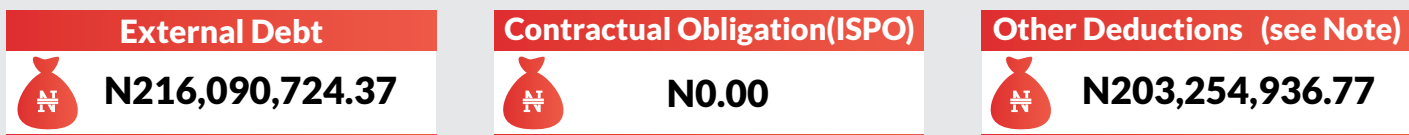
KADUNA STATE

 **23**
No. of LGCs

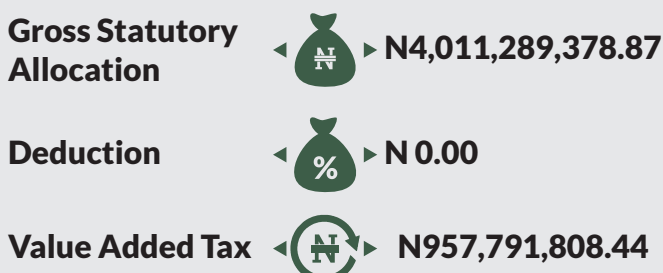
BENEFICIARIES



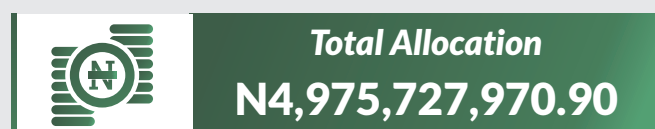
DEDUCTIONS



LGAs



Exchange Gain Difference =N6,646,783.60





Total Allocation

BIRNIN GWARI	▶		N254,797,374.29
CHIKUN	▶		N266,255,015.95
GIWA	▶		N223,200,767.39
GWAGWADA	▶		N169,889,139.16
IGABI	▶		N280,805,109.92
IKARA	▶		N189,562,860.32
JABA	▶		N167,408,768.46
JEMAA	▶		N220,025,426.72
KACHIA	▶		N235,975,970.49
KADUNA NORTH	▶		N232,847,204.16
KADUNA SOUTH	▶		N248,383,203.67
KAGARKO	▶		N210,631,947.83
KAURA	▶		N186,597,577.94
KAURU	▶		N187,416,777.95
KUBAU	▶		N218,989,272.38
KUDAN	▶		N169,776,784.69
LERE	▶		N236,273,408.92
MAKARFI	▶		N161,512,600.05



Total Allocation

SABON GARI



N211,890,992.22

SANGA



N175,310,574.34

SOBA



N223,911,364.81

ZANGON KATAF



N246,893,209.32

ZARIA



N257,372,619.94

Federation Account Allocation Committee (FAAC) August 2019 Disbursement

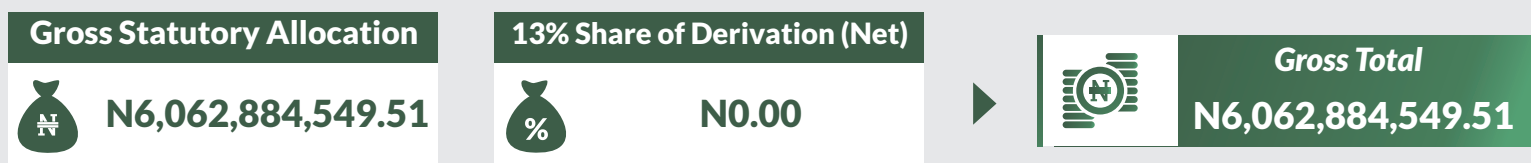
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of July, 2019 Shared in August, 2019



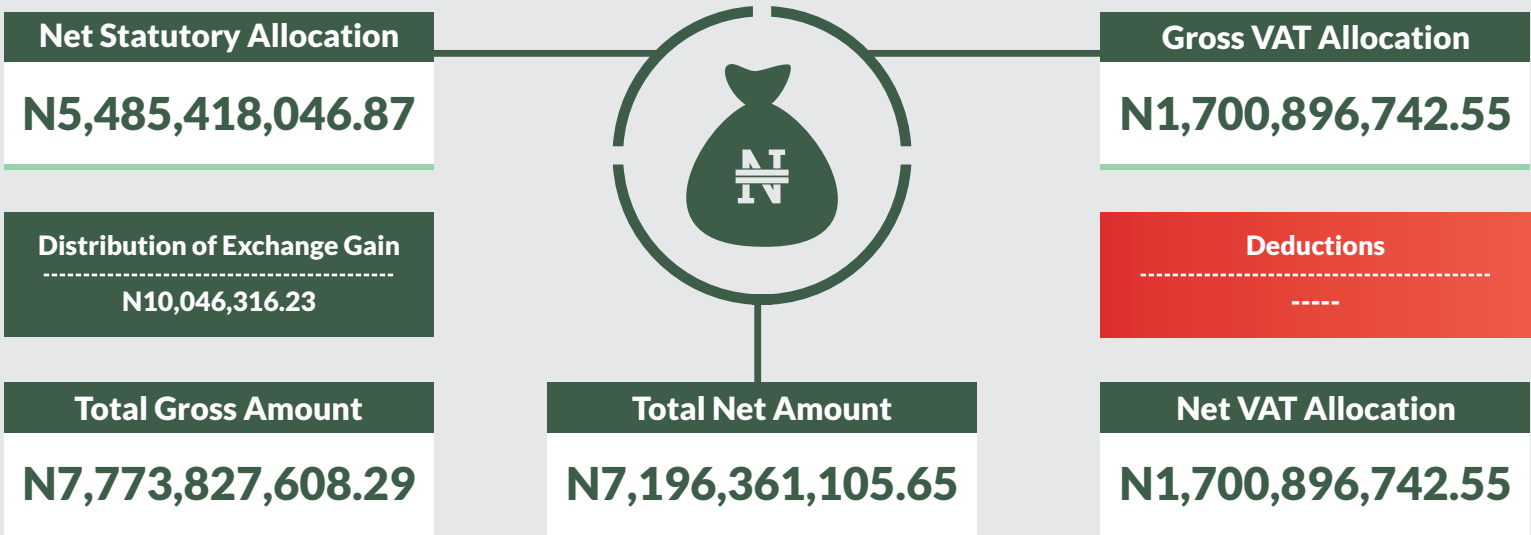
KANO STATE

 **44**
No. of LGCs

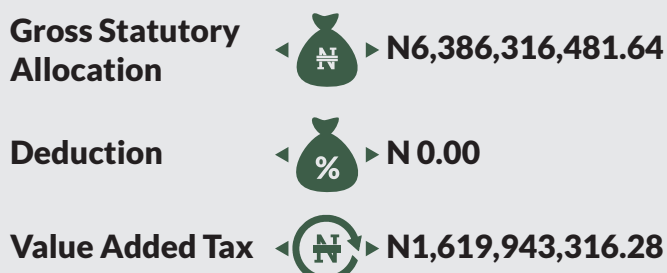
BENEFICIARIES



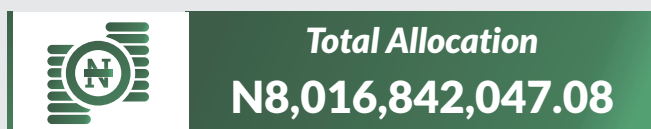
DEDUCTIONS



LGAs



Exchange Gain Difference =N10,582,249.15





Total Allocation

AJINGI



N166,316,785.08

ALBASU



N170,609,197.82

BAGWAI



N156,819,336.65

BEBEJI



N169,056,889.45

BICHI



N203,430,374.74

BUNKURE



N163,236,898.51

DALA



N259,445,634.96

DANBATTI



N178,643,847.53

DAWAKIN KUDU



N190,483,568.19

DAWAKIN TOFA



N193,078,771.96

DOGUWA



N175,265,102.99

FAGGE



N175,597,682.45

GABASAWA



N182,696,196.52

GARKO



N163,633,297.31

GARUN MALLAM



N159,834,015.93

GAYA



N176,031,462.02

GEZAWA



N201,404,184.78

GWALE



N239,175,787.86



Total Allocation

GWARZO



N167,021,653.56

KABO



N160,160,508.45

KANO MUNICIPAL



N232,726,394.20

KARAYE



N155,458,454.98

KIBIYA



N156,278,653.82

KIRU



N201,124,889.97

KUMBOTSO



N206,742,622.06

KUNCHI



N155,885,351.95

KURA



N155,558,549.53

MADOBI



N155,129,282.19

MAKODA



N183,815,277.70

MINJIBIR



N184,376,912.78

NASSARAWA



N317,879,997.02

RANO



N159,974,364.38

RIMIN GADO



N155,898,458.05

ROGO



N189,146,846.01

SHANONO



N156,767,053.32

SUMAILA



N197,610,644.49

*Total Allocation*

TAKAI ▶

**N174,900,686.88**

TARAUNI ▶

**N181,695,113.62**

TOFA ▶

**N142,606,386.90**

TSANYAWA ▶

**N158,321,621.18**

TUDUN WADA ▶

**N192,536,849.73**

UNGOGO ▶

**N228,020,006.85**

WARAWA ▶

**N148,947,584.81**

WUDIL ▶

**N173,498,847.89**

Federation Account Allocation Committee (FAAC)

August 2019 Disbursement

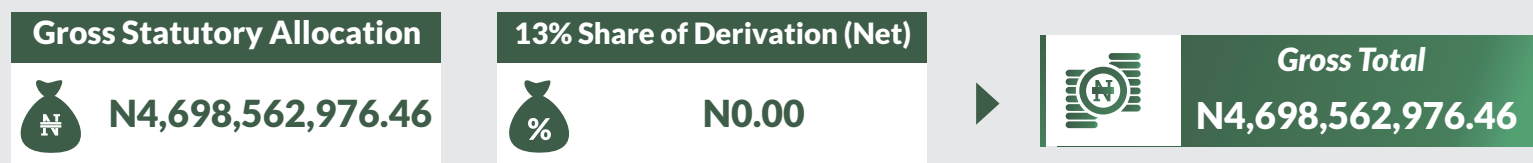
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of July, 2019 Shared in August, 2019



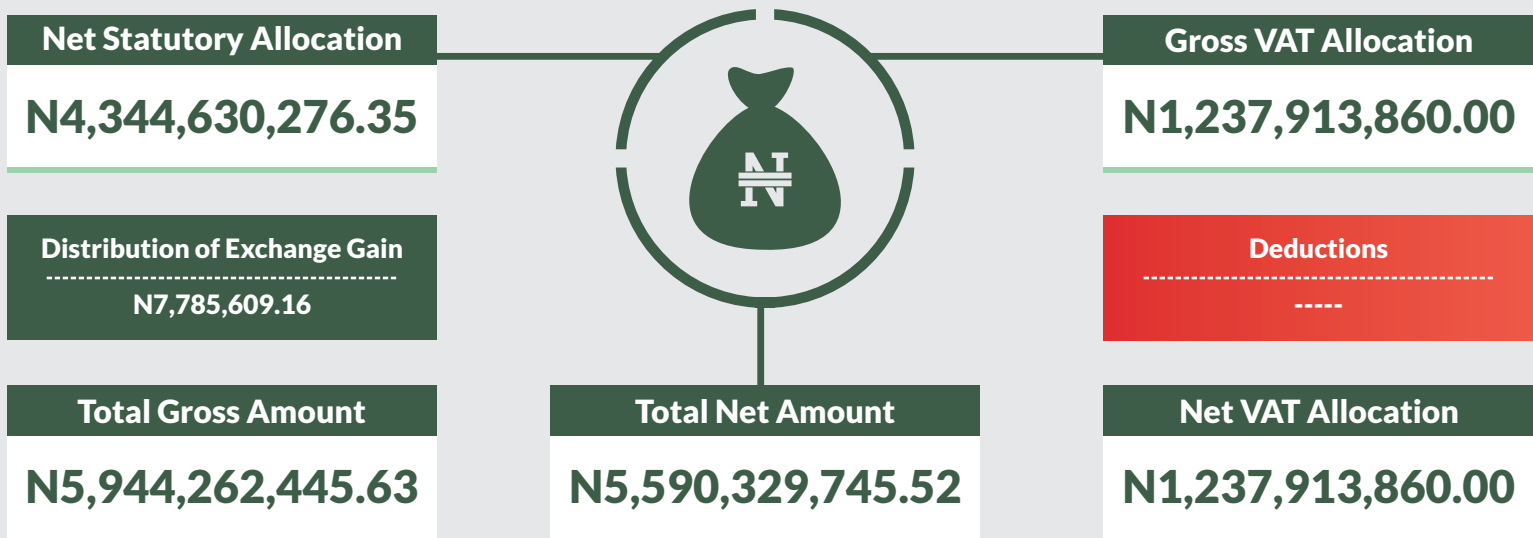
KATSINA STATE

 **34**
No. of LGCs

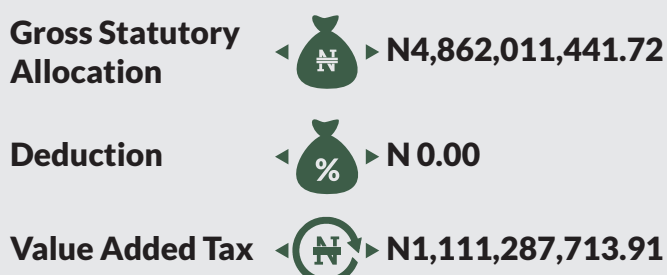
BENEFICIARIES



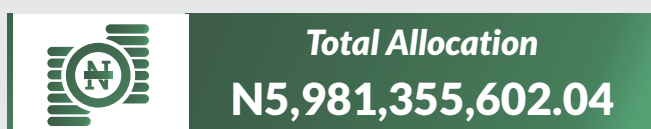
DEDUCTIONS



LGAs



Exchange Gain Difference = N8,056,446.41





Total Allocation

BAKORI	▶		N172,084,451.95
BATAGARAWA	▶		N178,758,411.38
BATSARI	▶		N193,169,116.65
BAURE	▶		N182,534,793.50
BINDAWA	▶		N169,890,069.94
CHARANCHI	▶		N159,945,906.87
DAN-MUSA	▶		N158,747,546.13
DANDUME	▶		N170,104,973.92
DANJA	▶		N160,116,173.38
DAURA	▶		N193,326,096.52
DUTSI	▶		N159,089,098.88
DUTSINMA	▶		N176,822,832.02
FASKARI	▶		N191,554,502.71
FUNTUA	▶		N193,189,869.60
INGAWA	▶		N169,536,257.50
JIBIA	▶		N186,863,211.32
KAFUR	▶		N194,089,275.24
KAITA	▶		N186,034,170.85



Total Allocation

KANKARA	▶		N204,917,130.73
KANKIA	▶		N164,483,617.28
KATSINA	▶		N226,016,539.64
KURFI	▶		N158,076,181.78
KUSADA	▶		N149,706,772.44
MAIADUA	▶		N182,994,339.58
MALUMFASHI	▶		N181,033,003.82
MANI	▶		N173,043,777.00
MASHI	▶		N175,722,399.22
MATAZU	▶		N149,277,136.50
MUSAWA	▶		N176,752,154.58
RIMI	▶		N161,432,660.15
SABUWA	▶		N164,919,759.50
SAFANA	▶		N177,976,414.49
SANDAMU	▶		N170,375,248.40
ZANGO	▶		N168,771,708.59

Federation Account Allocation Committee (FAAC) August 2019 Disbursement

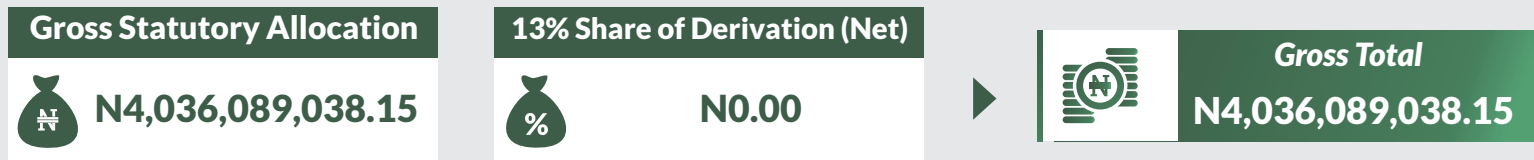
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of July, 2019 Shared in August, 2019



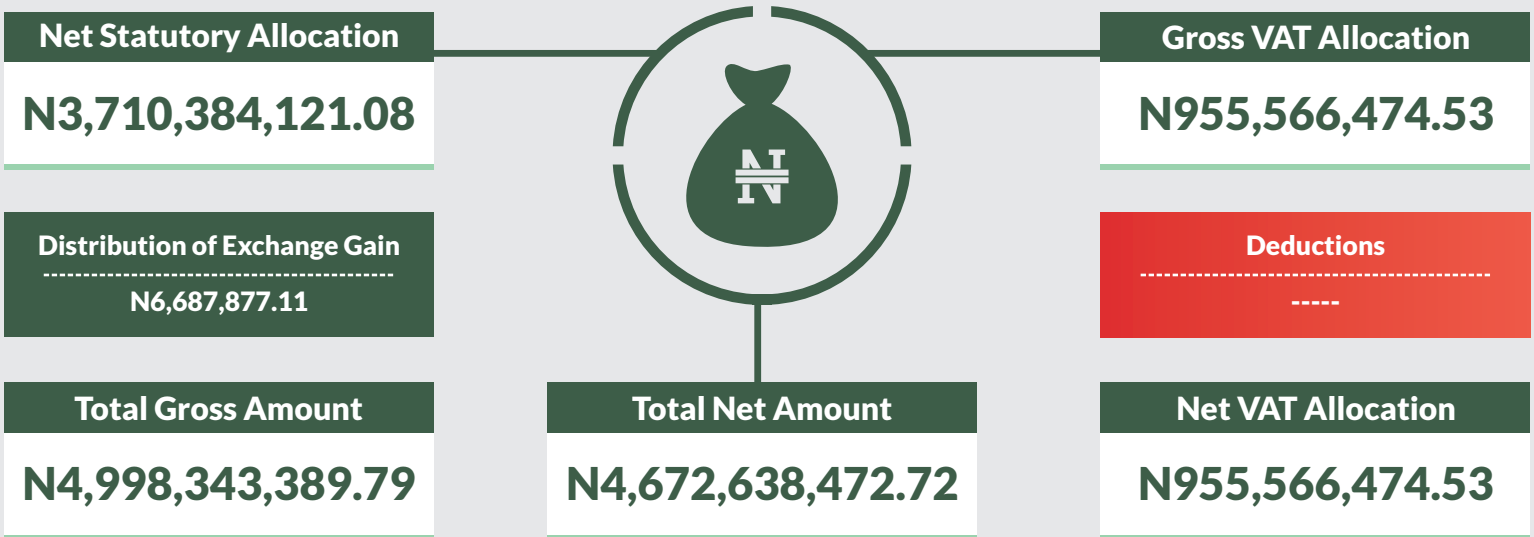
KEBBI STATE

 **21**
No. of LGCs

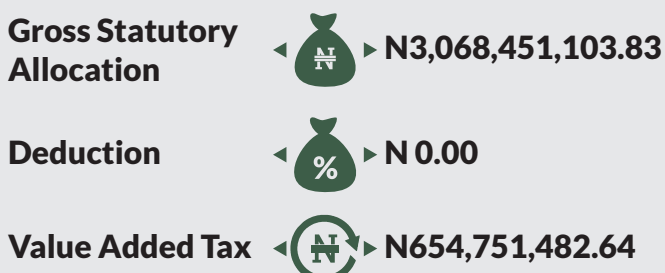
BENEFICIARIES



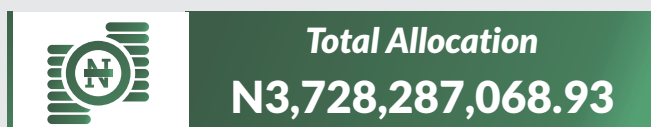
DEDUCTIONS



LGAs



Exchange Gain Difference = N5,084,482.45





Total Allocation

ALIERU	▶		N135,002,957.69
AREWA	▶		N212,622,157.32
ARGUNGU	▶		N185,102,466.97
AUGIE	▶		N153,454,102.43
BAGUDO	▶		N203,029,540.50
BIRNIN -KEBBI	▶		N242,236,373.77
BUNZA	▶		N167,469,588.66
DANDI KAMBA	▶		N177,653,318.45
DANKO /WASAGU	▶		N221,509,594.64
FAKAI	▶		N156,229,221.27
GWANDU	▶		N165,411,758.02
JEGA	▶		N182,159,854.98
KALGO	▶		N149,953,415.01
KOKO/BESSE	▶		N172,861,474.32
MAIYAMA	▶		N196,517,624.88
NGASKI	▶		N160,483,810.59
SAKABA	▶		N156,214,157.58
SHANGA	▶		N163,621,761.97



Total Allocation

SURU	▶		N193,367,654.58
YAURI	▶		N152,325,927.00
ZURU	▶		N181,060,308.31

Federation Account Allocation Committee (FAAC)

August 2019 Disbursement

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of July, 2019 Shared in August, 2019



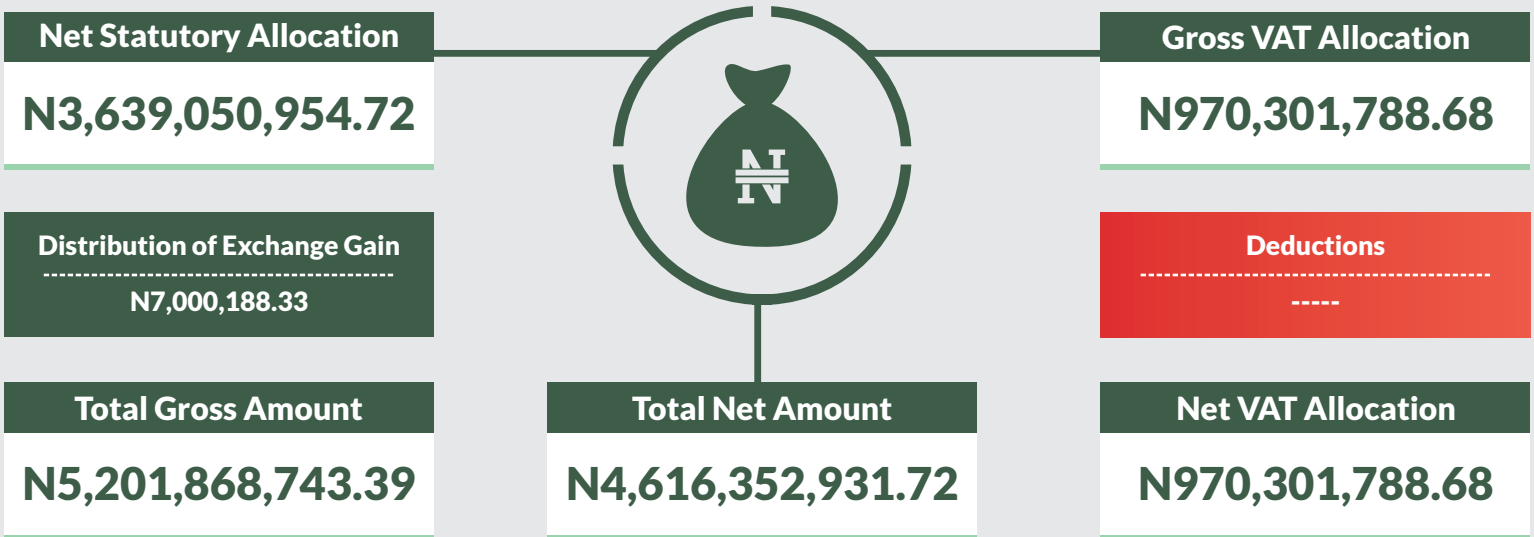
KOGI STATE

 **21**
No. of LGCs

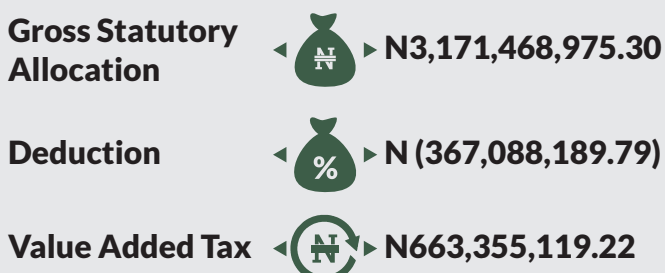
BENEFICIARIES



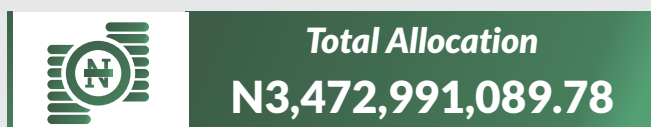
DEDUCTIONS



LGAs



Exchange Gain Difference = N5,255,185.05





Total Allocation

ADAVI



N176,506,994.21

AJAOKUTA



N152,651,061.33

ANKPA



N199,390,896.95

BASSA



N153,747,541.58

DEKINA



N213,598,824.87

IBAJI



N161,822,481.16

IDAH



N134,472,407.11

IGALAMELA



N160,664,936.34

IJUMU



N155,921,573.90

KABBA/BUNU



N165,907,803.57

KOGI



N145,645,556.43

KOTON KARFE



N188,178,868.57

MOPA-MURO



N119,653,254.85

OFU



N181,048,713.26

OGORI/MAGONGO



N116,052,679.40

OKEHI



N176,332,274.75

OKENE



N224,404,540.45

OLAMABORO



N164,827,176.16

*Total Allocation***OMALA****N153,321,328.62****YAGBA EAST****N166,366,506.03****YAGBA WEST****N162,475,670.26**

Federation Account Allocation Committee (FAAC) August 2019 Disbursement

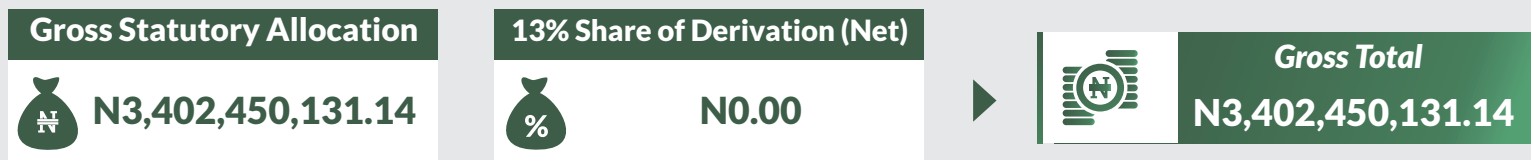
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of July, 2019 Shared in August, 2019



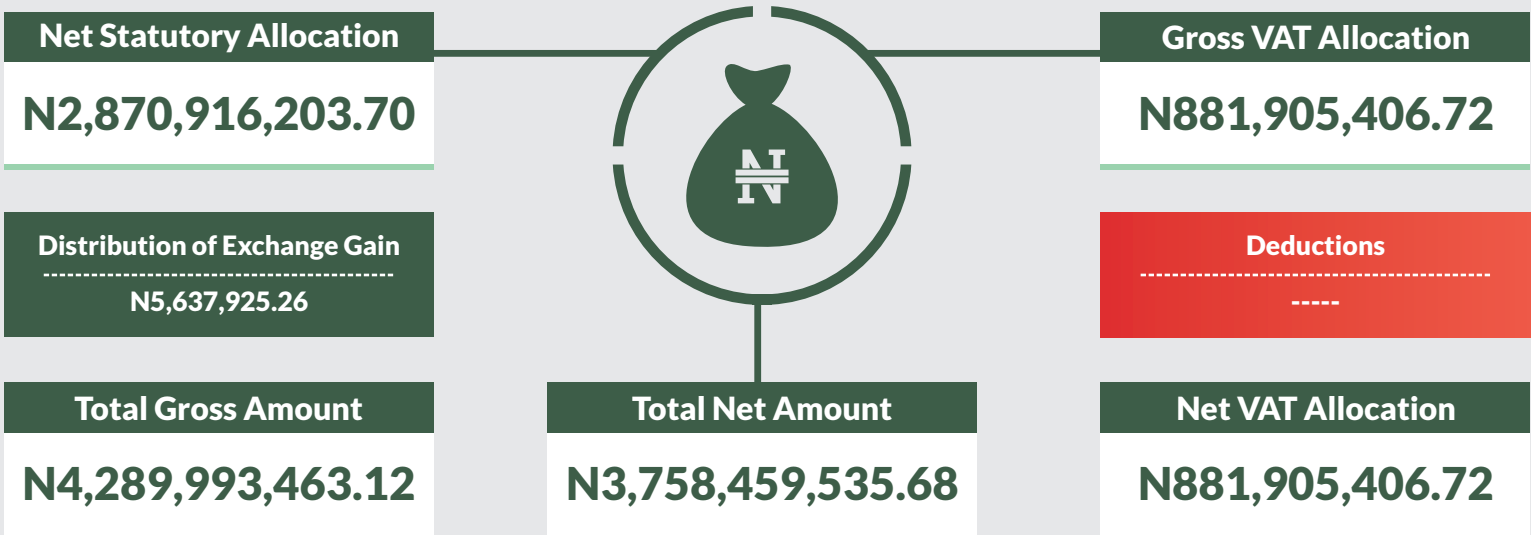
KWARA STATE

 **16**
No. of LGCs

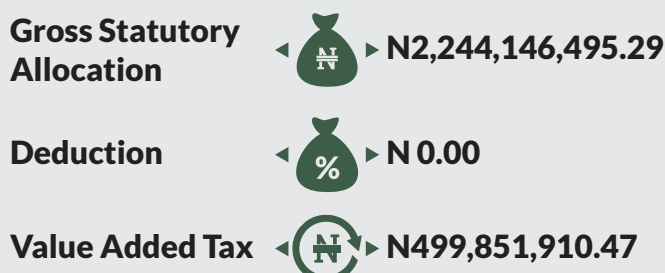
BENEFICIARIES



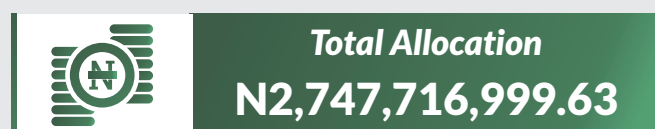
DEDUCTIONS



LGAs



Exchange Gain Difference =N3,718,593.87





Total Allocation

ASA	▶		N158,838,682.31
BARUTEN	▶		N247,648,607.23
EDU	▶		N197,532,293.85
EKITI	▶		N123,979,279.52
IFELODUN	▶		N207,056,511.30
ILORIN EAST	▶		N182,785,892.58
ILORIN SOUTH	▶		N184,675,184.20
ILORIN WEST	▶		N222,014,716.19
IREPODUN	▶		N158,574,477.45
KAI AMA	▶		N198,905,640.05
MORO	▶		N162,773,571.73
OFFA	▶		N146,477,564.56
OKE-ERO	▶		N124,839,842.16
OSIN	▶		N124,560,578.01
OYUN	▶		N140,987,560.60
PATEGI	▶		N166,066,597.88

Federation Account Allocation Committee (FAAC) August 2019 Disbursement

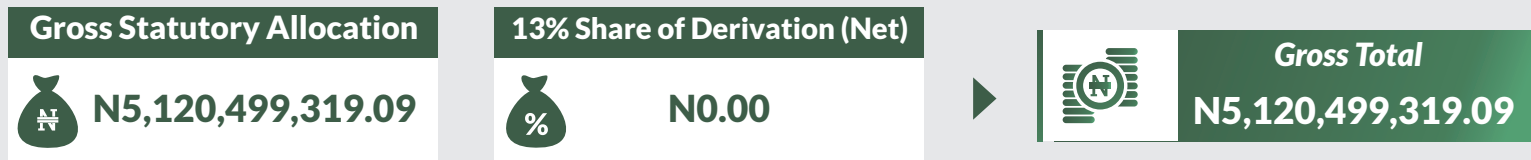
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of July, 2019 Shared in August, 2019



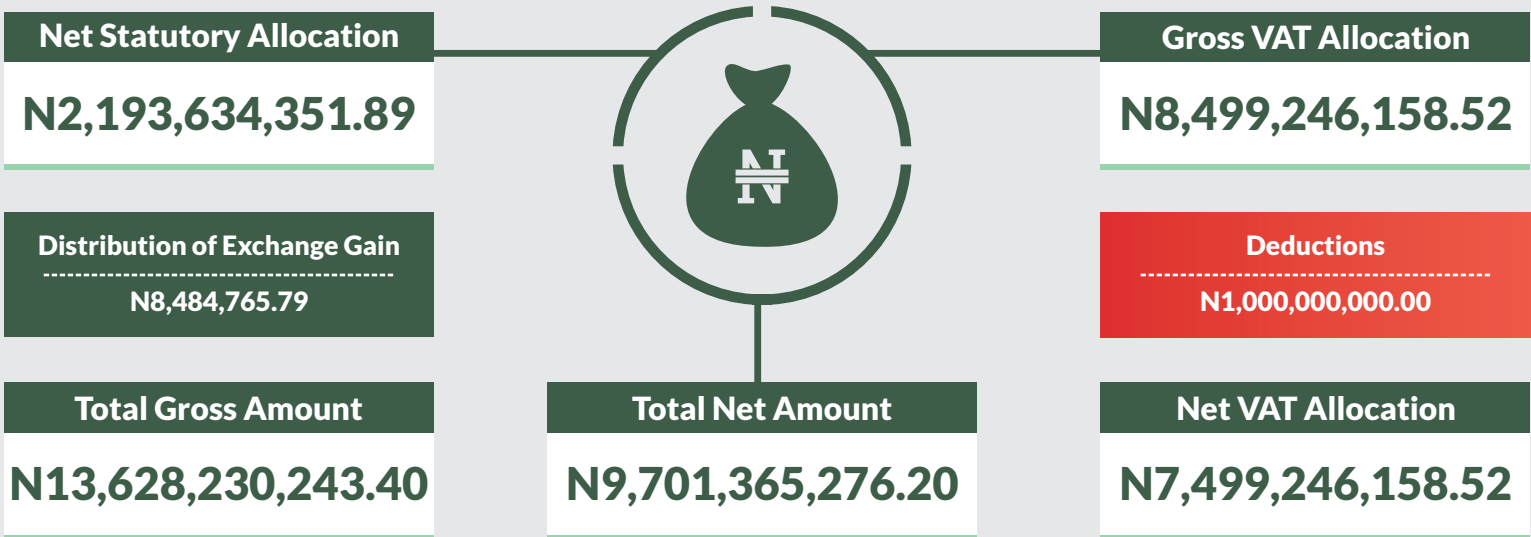
LAGOS STATE

 **20**
No. of LGCs

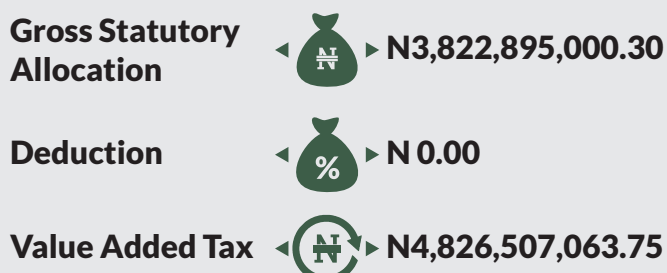
BENEFICIARIES



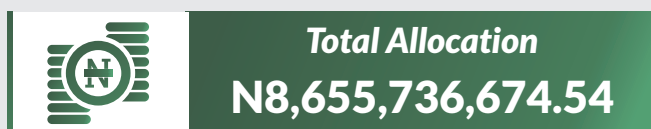
DEDUCTIONS



LGAs



Exchange Gain Difference = N6,334,610.49





Total Allocation

AGEGE



N434,569,996.08

AJEROMI/IFELODUN



N504,736,749.81

ALIMOSHO



N696,679,899.49

AMOWO-ODOFIN



N388,394,177.68

APAPA



N356,706,668.34

BADAGRY



N373,792,789.34

EPE



N357,740,501.93

ETI-OSA



N392,749,375.62

IBEJU-LEKKI



N327,218,840.43

IFAKO/IJAYE



N424,760,196.04

IKEJA



N391,909,830.69

IKORODU



N466,948,908.16

KOSOFE



N493,763,208.11

LAGOS ISLAND



N353,021,092.43

LAGOS MAINLAND



N386,827,154.15

MUSHIN



N485,012,868.97

OJO



N475,777,878.03

OSHODI/ISOLO



N482,099,544.65



Total Allocation

SOMOLU



N415,327,716.45

SURULERE



N447,699,278.12

Federation Account Allocation Committee (FAAC) August 2019 Disbursement

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of July, 2019 Shared in August, 2019



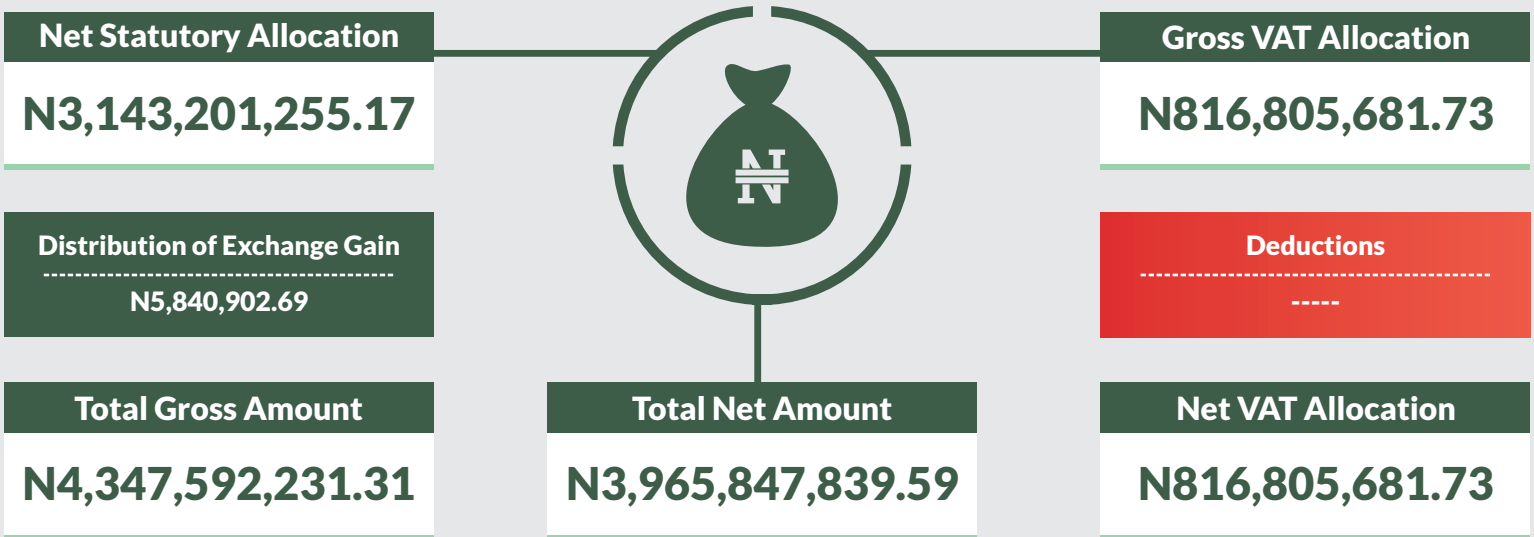
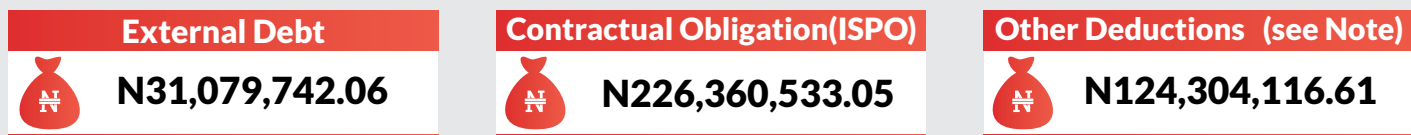
NASARAWA STATE

 **13**
No. of LGCs

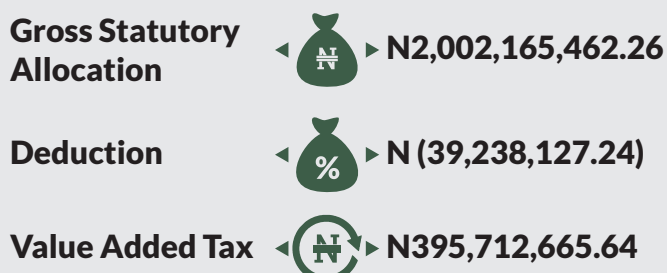
BENEFICIARIES



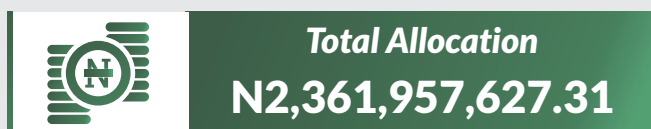
DEDUCTIONS



LGAs









Exchange Gain Difference = N3,317,626.65





Total Allocation

AKWANGA	▶		N158,059,805.52
AWE	▶		N174,874,305.79
DOMA	▶		N180,283,002.69
KARU	▶		N212,289,194.52
KEANA	▶		N152,070,981.66
KEFFI	▶		N145,283,792.86
KOKONA	▶		N163,738,166.67
LAFIA	▶		N256,993,354.62
NASARAWA	▶		N231,554,179.64
NASARAWA EGGON	▶		N181,560,737.45
OBI	▶		N174,962,065.52
TOTO	▶		N182,128,846.21
WAMBA	▶		N148,159,194.17

Federation Account Allocation Committee (FAAC) August 2019 Disbursement

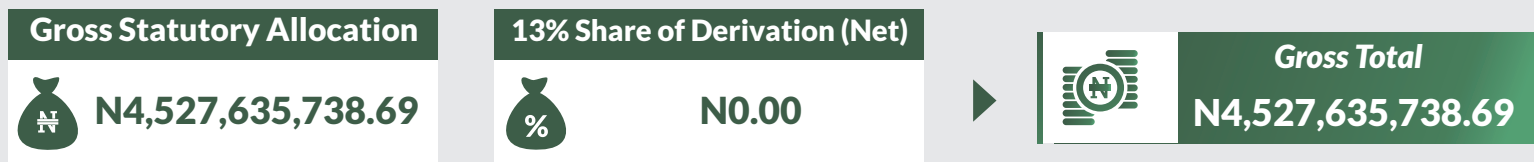
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of July, 2019 Shared in August, 2019



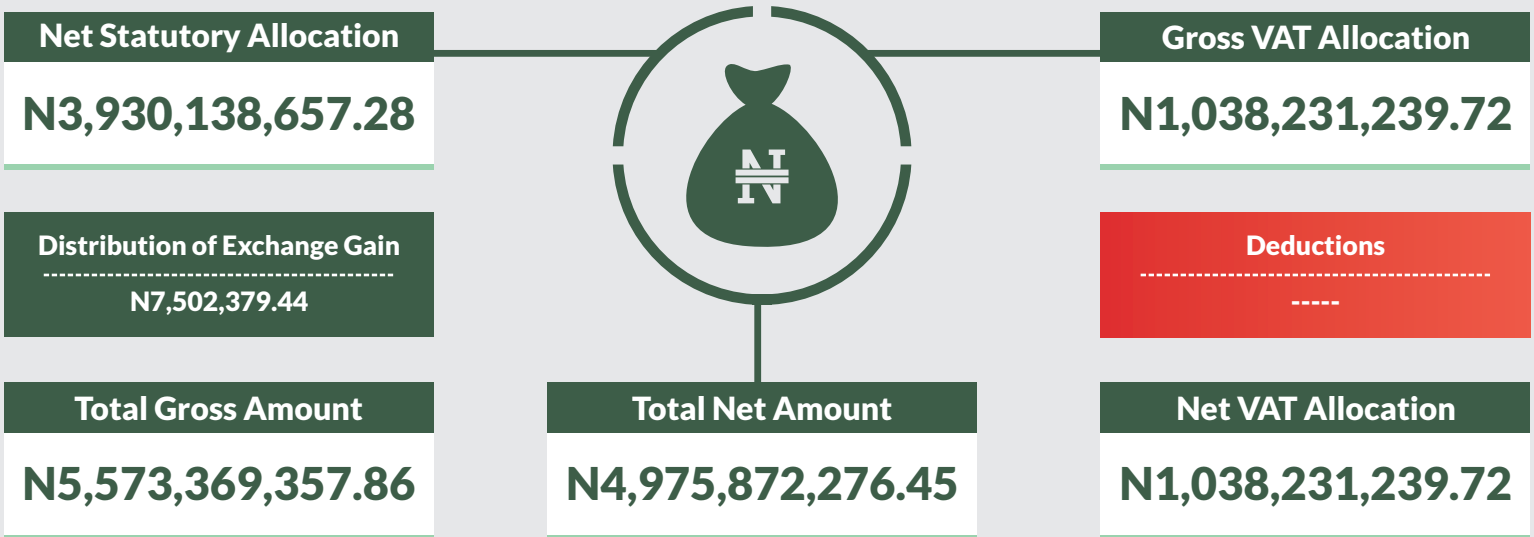
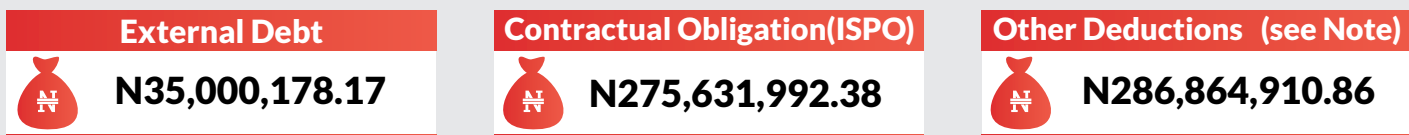
NIGER STATE

 **25**
No. of LGCs

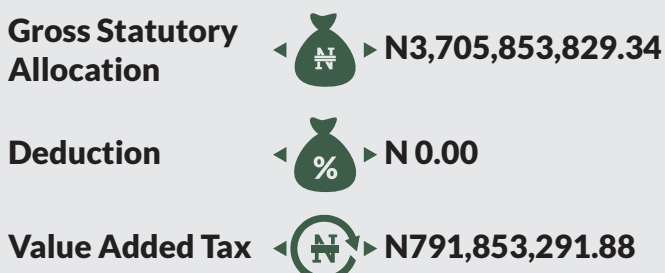
BENEFICIARIES



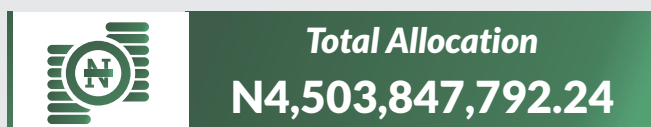
DEDUCTIONS



LGAs




Exchange Gain Difference =N6,140,671.02








Total Allocation

AGAIE	▶		N167,984,038.20
AGWARA	▶		N143,345,666.22
BIDA	▶		N169,418,793.44
BORGU	▶		N253,518,157.90
BOSSO	▶		N163,547,059.31
EDATI	▶		N171,481,627.51
GBAKO	▶		N161,878,524.07
GURARA	▶		N145,325,125.42
KATCHA	▶		N156,785,191.95
KONTAGORA	▶		N171,721,146.72
LAPAI	▶		N165,626,256.15
LAVUN	▶		N194,841,391.03
MAGAMA	▶		N196,815,655.76
MARIGA	▶		N215,563,078.62
MASHEGU	▶		N249,203,540.26
MINNA	▶		N169,938,286.22
MOKWA	▶		N221,238,422.34
MUYA	▶		N152,053,295.28



Total Allocation

PAIKORO	▶		N174,463,949.75
RAFI	▶		N197,982,142.87
RIJAU	▶		N187,822,841.53
SHIRORO	▶		N220,067,428.46
SULEJA	▶		N169,584,314.62
TAFA	▶		N135,629,707.74
WUSHISHI	▶		N148,012,150.86

Federation Account Allocation Committee (FAAC) August 2019 Disbursement

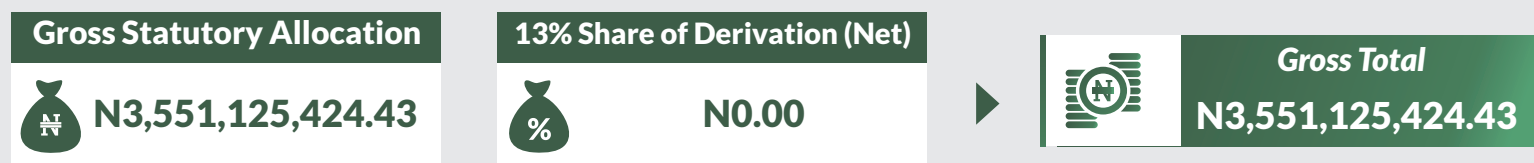
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of July, 2019 Shared in August, 2019



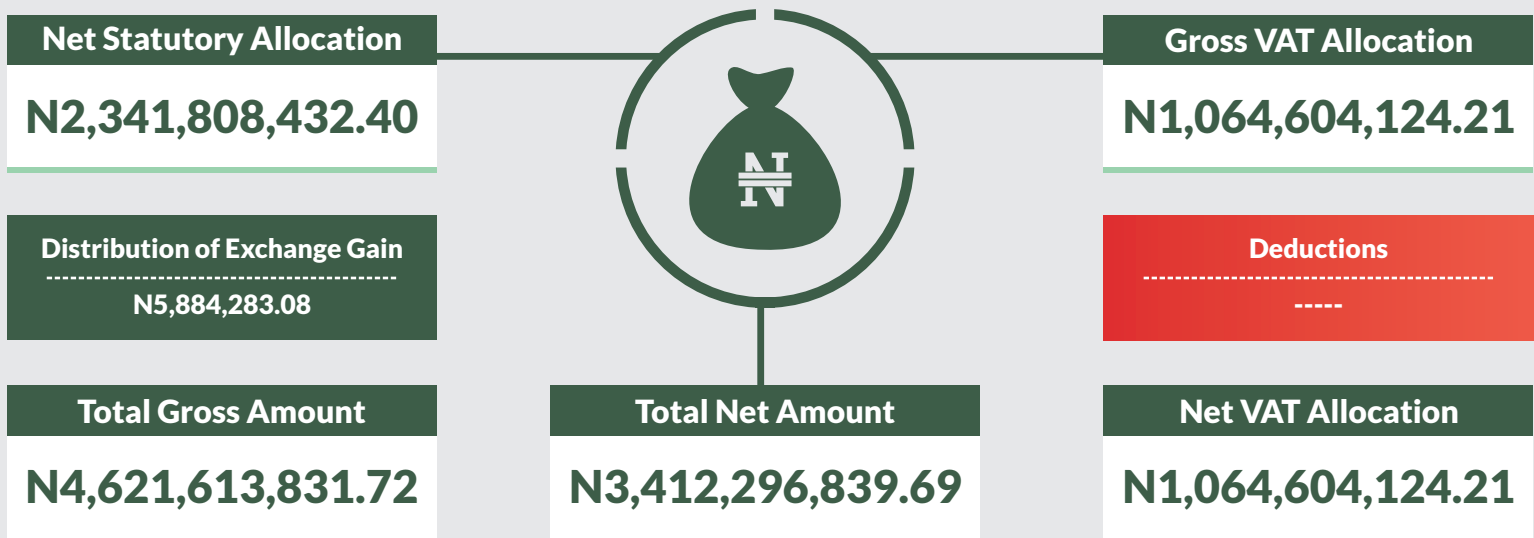
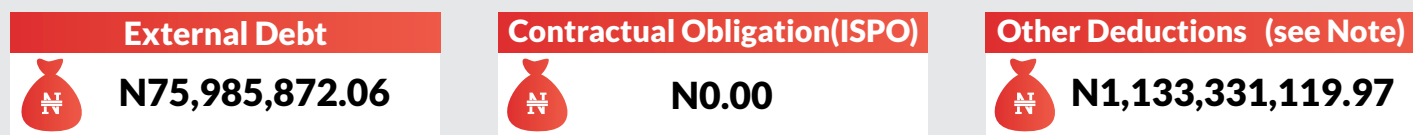
OGUN STATE

20
No. of LGCs

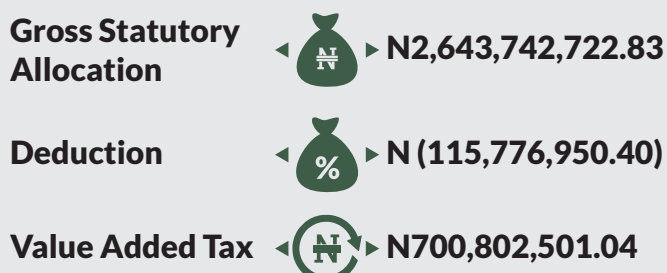
BENEFICIARIES



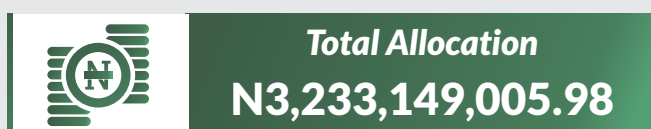
DEDUCTIONS



LGAs



Exchange Gain Difference =N4,380,732.50





Total Allocation

ABEOKUTA NORTH	▶		N166,680,714.00
ABEOKUTA SOUTH	▶		N174,412,526.34
ADO-ODO/OTA	▶		N268,777,365.37
EGBADO NORTH	▶		N171,265,468.73
EGBADO SOUTH	▶		N155,609,258.35
EWEKORO	▶		N117,374,399.65
REMO NORTH	▶		N115,191,377.34
IFO	▶		N264,434,292.68
IJEBU EAST	▶		N150,389,778.65
IJEBU NORTH	▶		N193,698,816.64
IJEBU ODE	▶		N148,804,361.19
IKENNE	▶		N134,656,925.23
IJEBU NORTH EAST	▶		N120,385,834.01
IMEKO-AFON	▶		N136,215,895.92
IPOKIA	▶		N146,248,049.67
OBAFEMI/OWODE	▶		N176,946,464.81
ODEDAAH	▶		N145,604,069.35
ODOGBOLU	▶		N138,219,100.56



Total Allocation

OGUN WATERSIDE	▶		N128,877,529.00
SHAGAMU	▶		N179,356,778.50

Federation Account Allocation Committee (FAAC) August 2019 Disbursement


Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of July, 2019 Shared in August, 2019




ONDO STATE

 **18**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,558,160,601.60**


13% Share of Derivation (Net)
 **N1,392,879,297.97**

Gross Total
 **N4,951,039,899.57**

DEDUCTIONS

External Debt
 **N76,149,030.52**

Contractual Obligation (ISPO)
 **N307,710,850.70**

Other Deductions (see Note)
 **N362,559,752.24**

Net Statutory Allocation
N4,204,620,266.11

Gross VAT Allocation
N1,005,825,116.06

Distribution of Exchange Gain
N8,741,718.68

Deductions

Total Gross Amount
N5,965,606,734.30

Total Net Amount
N5,219,187,100.84

Net VAT Allocation
N1,005,825,116.06

LGAs

Gross Statutory Allocation  **N2,524,941,528.77**

Deduction  **N (47,177,126.82)**


Value Added Tax  **N623,747,883.87**

Exchange Gain Difference =N4,183,876.64

Total Allocation
N3,105,696,162.46



Total Allocation

AKOKO NORTH EAST	▶		N171,273,101.86
AKOKO NORTH WEST	▶		N181,991,240.02
AKOKO SOUTH WEST	▶		N185,739,288.90
AKOKO SOUTH EAST	▶		N136,738,545.73
AKURE NORTH	▶		N145,438,332.97
AKURE SOUTH	▶		N223,507,386.27
IDANRE	▶		N154,932,182.82
IFEDORE	▶		N159,093,628.91
OKITIPUPA	▶		N188,875,863.98
ILAJE	▶		N205,850,578.10
ESE-EDO	▶		N157,415,522.86
ILE-OLUJI-OKEIGBO	▶		N163,111,439.47
IRELE	▶		N151,880,006.86
ODIGBO	▶		N188,476,364.52
ONDO EAST	▶		N126,202,298.70
ONDO WEST	▶		N206,988,336.55
OSE	▶		N164,808,110.20
OWO	▶		N193,373,933.75

Federation Account Allocation Committee (FAAC)

August 2019 Disbursement

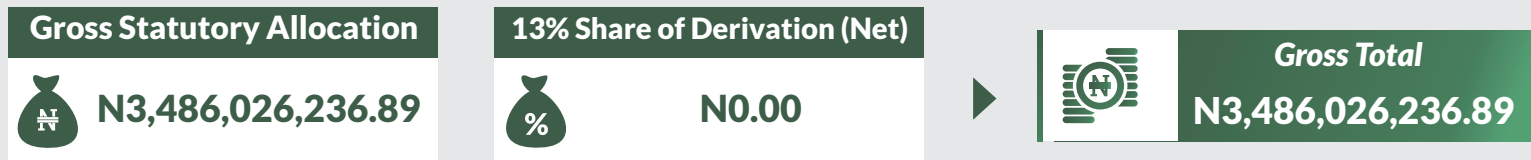
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of July, 2019 Shared in August, 2019



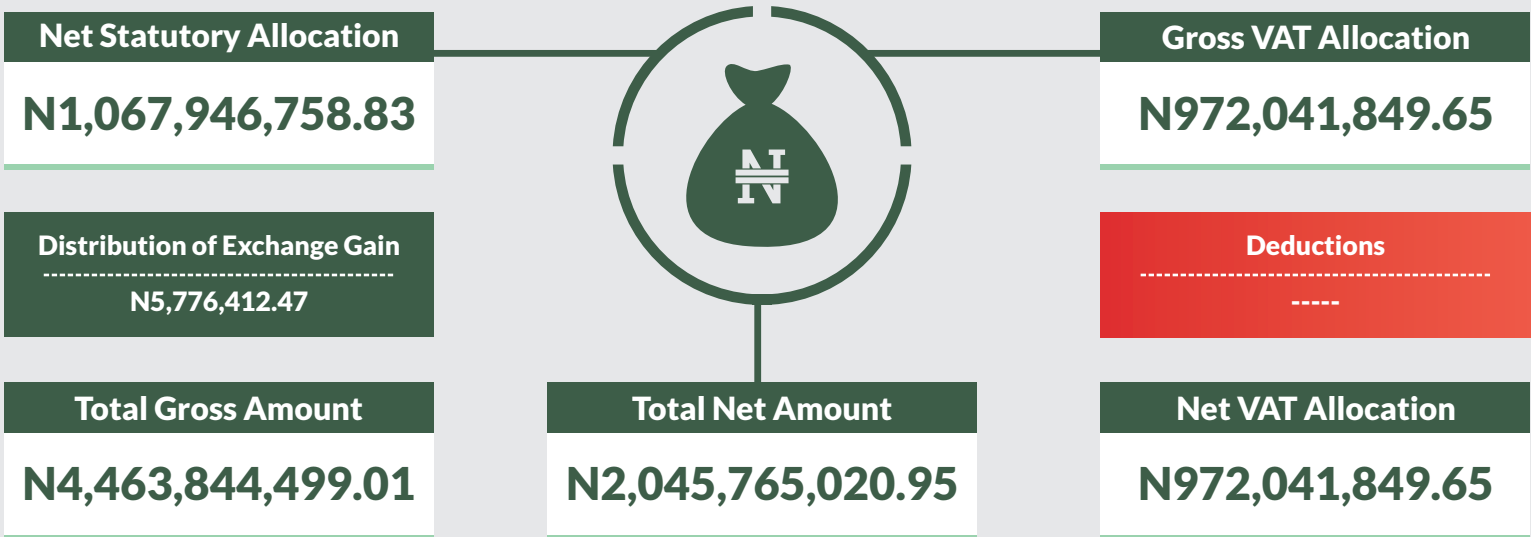
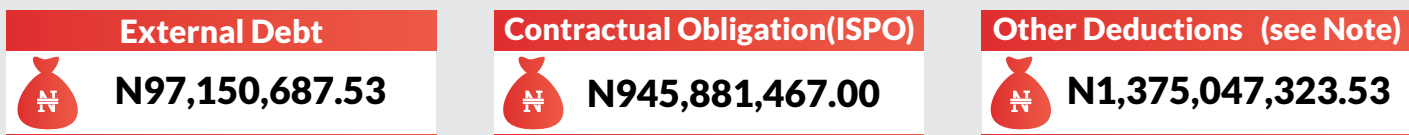
OSUN STATE

 **30**
No. of LGCs

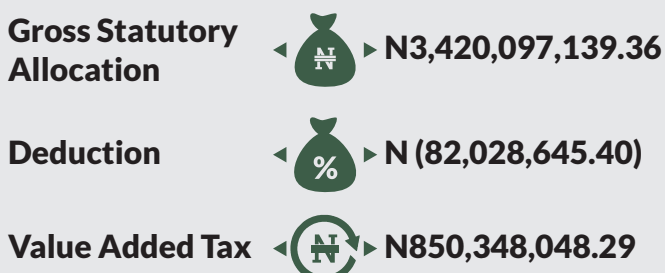
BENEFICIARIES



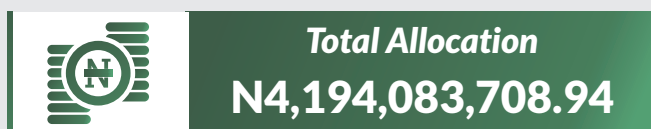
DEDUCTIONS



LGAs



Exchange Gain Difference = N5,667,166.69





Total Allocation

ATAKUMOSA EAST



N122,696,071.41

ATAKUMOSA WEST



N122,463,403.18

AIYEDADE



N152,574,155.92

AIYEDIRE



N133,074,167.17

BOLUWADURO



N126,821,680.11

BORIPE



N145,943,869.93

EDE NORTH



N122,979,614.56

EDE SOUTH



N126,283,862.00

EGBEDORE



N124,476,776.98

EJIGBO



N142,153,844.72

IFE CENTRAL



N151,283,288.05

IFE EAST



N171,710,652.60

IFE NORTH



N159,805,159.01

IFE SOUTH



N141,686,349.64

IFEDAYO



N110,469,442.51

IFELODUN



N140,514,655.23

ILA



N124,421,972.67

ILESHE EAST



N131,792,565.85



Total Allocation

ILESHA WEST



N137,955,992.60

IREPODUN



N137,866,543.73

IREWOLE



N148,671,701.57

ISOKAN



N134,752,622.86

IWO



N165,967,023.34

OBOKUN



N137,821,026.35

ODO-OTIN



N174,588,252.57

OLA-OLUWA



N124,109,980.58

OLORUNDA



N149,024,289.66

ORIADE



N150,559,127.91

OROLU



N132,908,334.47

OSOGBO



N148,707,281.76

Federation Account Allocation Committee (FAAC) August 2019 Disbursement

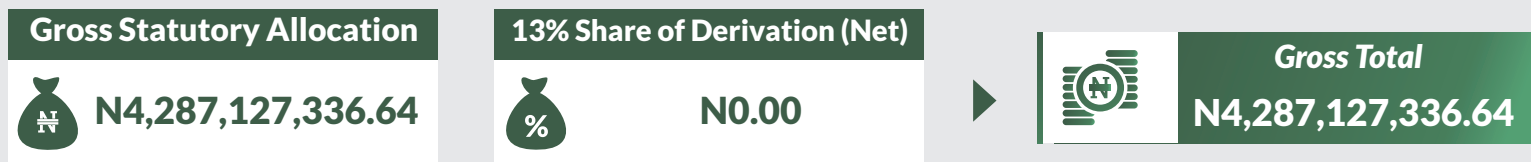
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of July, 2019 Shared in August, 2019



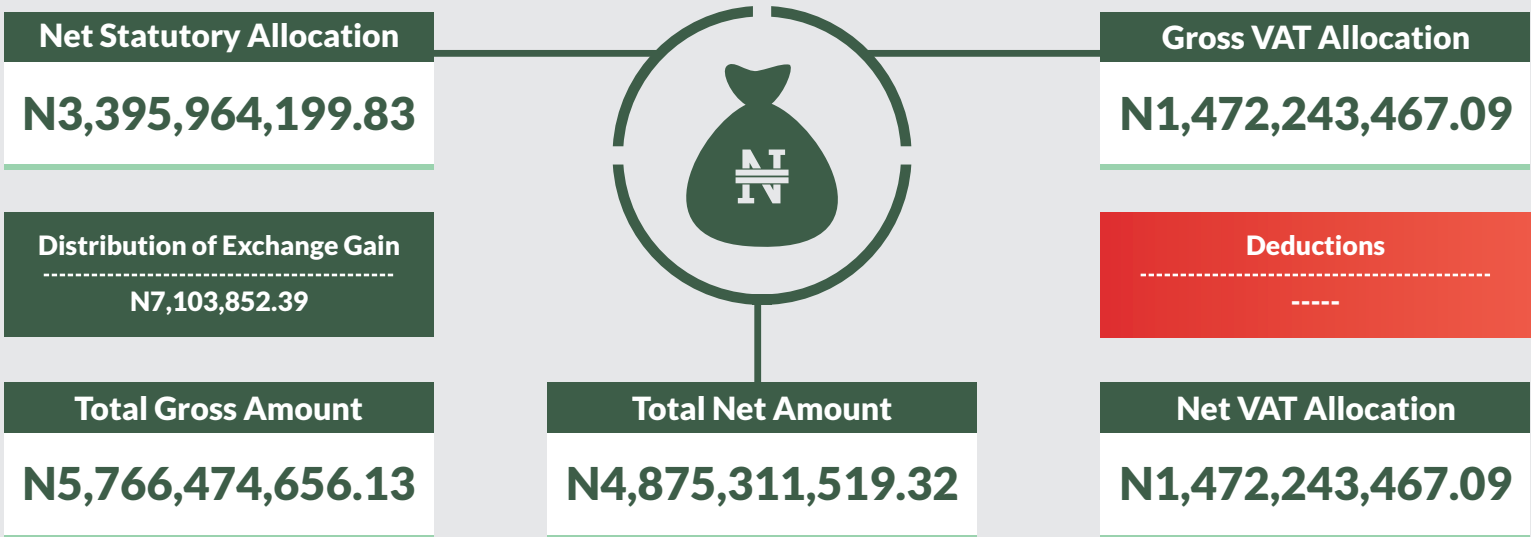
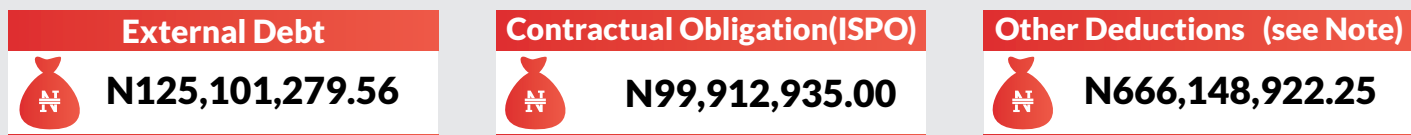
OYO STATE

33
No. of LGCs

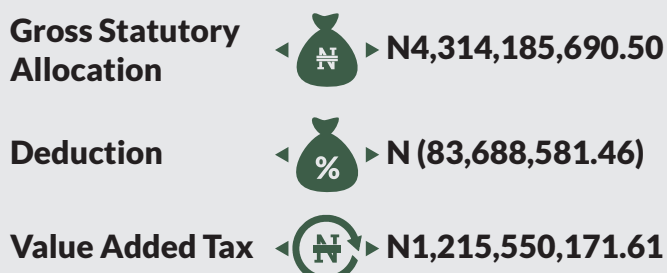
BENEFICIARIES



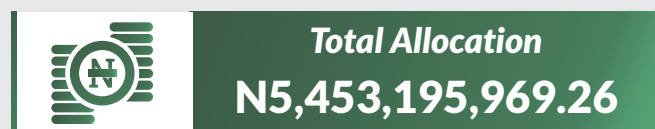
DEDUCTIONS



LGAs



Exchange Gain Difference = N7,148,688.61





Total Allocation

AFIJIO



N150,216,462.99

AKINYELE



N174,533,332.18

ATIBA



N171,174,111.68

ATISBO



N176,948,781.45

EGBEDA



N190,669,843.02

IBADAN NORTH



N196,515,301.16

IBADAN NORTH EAST



N210,981,134.43

IBADAN NORTH WEST



N155,171,980.08

IBADAN SOUTH EAST



N185,636,745.18

IBADAN SOUTH WEST



N193,556,571.92

IBARAPA CENTRAL



N139,424,387.81

IBARAPA NORTH



N143,997,509.19

IDO



N141,892,581.38

SAKI WEST



N208,130,393.48

IFELOJU



N144,343,226.72

IREPO



N150,239,620.83

ISEYIN



N195,863,499.96

ITESIWAJU



N166,104,587.52



Total Allocation

IWAJOWA



N153,330,922.51

OLORUNSOGO



N139,901,675.05

KAJOLA



N174,200,149.97

LAGELU



N160,445,724.43

OGBOMOSHO NORTH



N168,386,032.29

OGBOMOSHO SOUTH



N142,734,277.74

OGO-OLUWA



N130,716,804.97

OLUYOLE



N173,734,205.97

ONA-ARA



N190,242,242.55

ORELOPE



N144,363,295.67

ORI IRE



N170,688,981.70

OYO EAST



N147,443,012.49

OYO WEST



N148,790,571.43

SAKI EAST



N146,459,792.43

IFEDAPO



N166,358,209.08

Federation Account Allocation Committee (FAAC) August 2019 Disbursement


Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of July, 2019 Shared in August, 2019




PLATEAU STATE

 **17**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,991,456,827.93**


13% Share of Derivation (Net)
 **N0.00**

Gross Total
 **N3,991,456,827.93**

DEDUCTIONS

External Debt
 **N23,038,723.31**

Contractual Obligation (ISPO)
 **N400,864,283.56**

Other Deductions (see Note)
 **N519,359,488.18**

Net Statutory Allocation
N3,048,194,332.88

Gross VAT Allocation
N960,043,957.52

Distribution of Exchange Gain

N6,613,920.68

Deductions


Total Gross Amount
N4,958,114,706.13

Total Net Amount
N4,014,852,211.08

Net VAT Allocation
N960,043,957.52

LGAs

Gross Statutory Allocation  **N2,704,416,387.68**

Deduction  **N 0.00**


Value Added Tax  **N574,569,222.30**

Exchange Gain Difference =N4,481,269.93

Total Allocation
 **N3,283,466,879.92**



Total Allocation

BARKIN LADI	▶		N190,968,593.52
BASSA	▶		N193,137,411.23
BOKKOS	▶		N191,873,113.10
JOS EAST	▶		N147,372,142.57
JOS NORTH	▶		N259,792,858.96
JOS SOUTH	▶		N223,136,302.22
KANAM	▶		N191,450,645.30
KANKE	▶		N169,848,013.06
LANGTANG NORTH	▶		N174,758,525.50
LANGTANG SOUTH	▶		N165,029,748.05
MANGU	▶		N229,989,638.58
MIKANG	▶		N154,882,862.94
PANKSHIN	▶		N203,875,870.63
QUAN-PAN	▶		N203,985,926.65
RIYOM	▶		N164,002,236.00
SHENDAM	▶		N205,916,828.57
WASE	▶		N213,446,163.05

Federation Account Allocation Committee (FAAC) August 2019 Disbursement

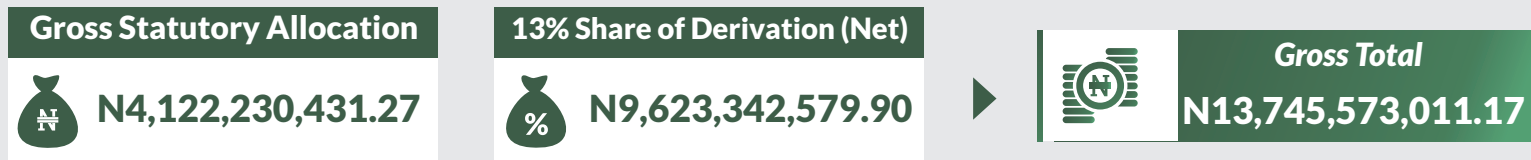
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of July, 2019 Shared in August, 2019



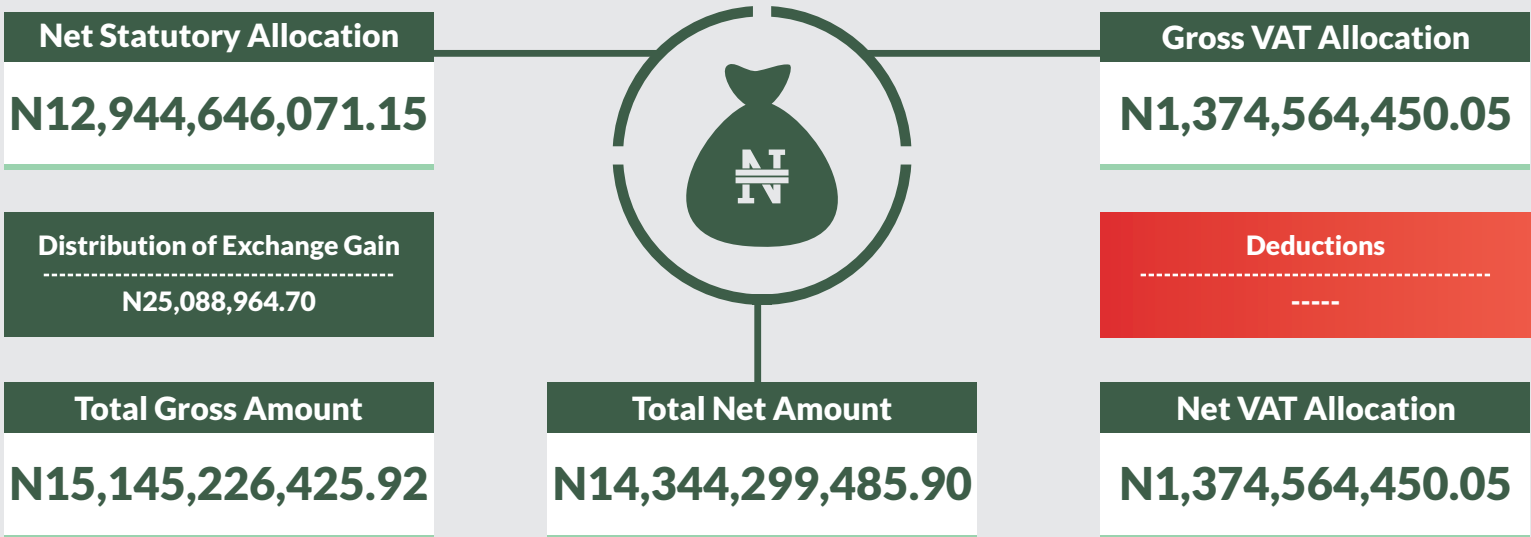
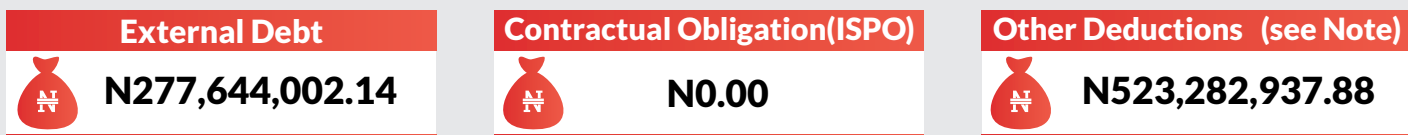
RIVERS STATE

 **23**
No. of LGCs

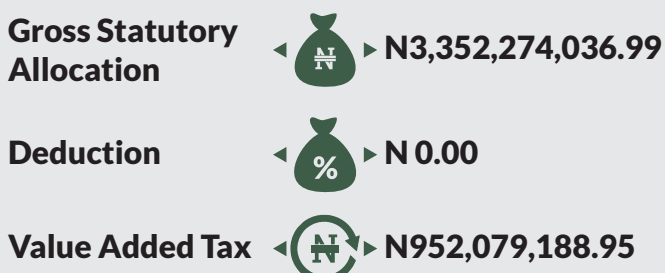
BENEFICIARIES



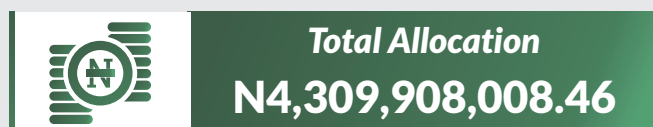
DEDUCTIONS



LGAs



Exchange Gain Difference = N5,554,782.51





Total Allocation

AHOADA	▶		N158,084,091.88
AHOADA WEST	▶		N193,788,090.00
AKUKUTORU	▶		N175,574,532.99
ANDONI	▶		N188,676,367.82
ASARITORU	▶		N178,655,109.14
BONNY	▶		N178,310,568.51
DEGEMA	▶		N192,171,107.74
ELEME	▶		N183,526,828.45
EMOHUA	▶		N177,602,931.71
ETCHE	▶		N204,620,955.25
GONAKA	▶		N185,543,503.41
IKWERRE	▶		N176,715,880.20
KHANA	▶		N209,583,174.98
OBIO/AKPOR	▶		N257,878,508.96
OBUA/ODUAL	▶		N206,970,556.47
OGBA/EGBEMA/NDONI	▶		N208,509,101.56
OGU/BOLO	▶		N143,258,438.02
OKRIKA	▶		N179,085,956.49



Total Allocation

OMUMMA	▶		N142,230,940.91
OPOBO/NKORO	▶		N154,626,899.63
OYIGBO	▶		N156,553,004.71
PORT HARCOURT	▶		N289,603,924.66
TAI	▶		N168,337,534.96

Federation Account Allocation Committee (FAAC) August 2019 Disbursement

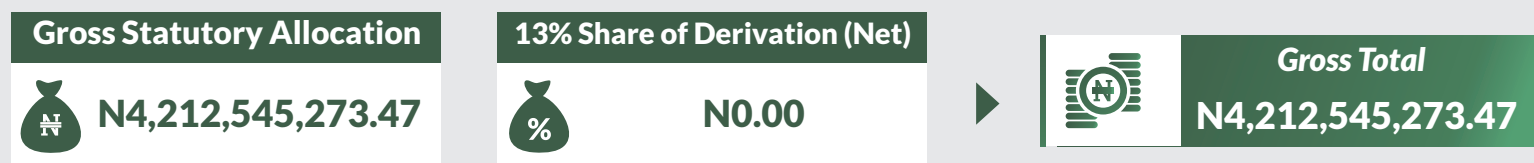
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of July, 2019 Shared in August, 2019



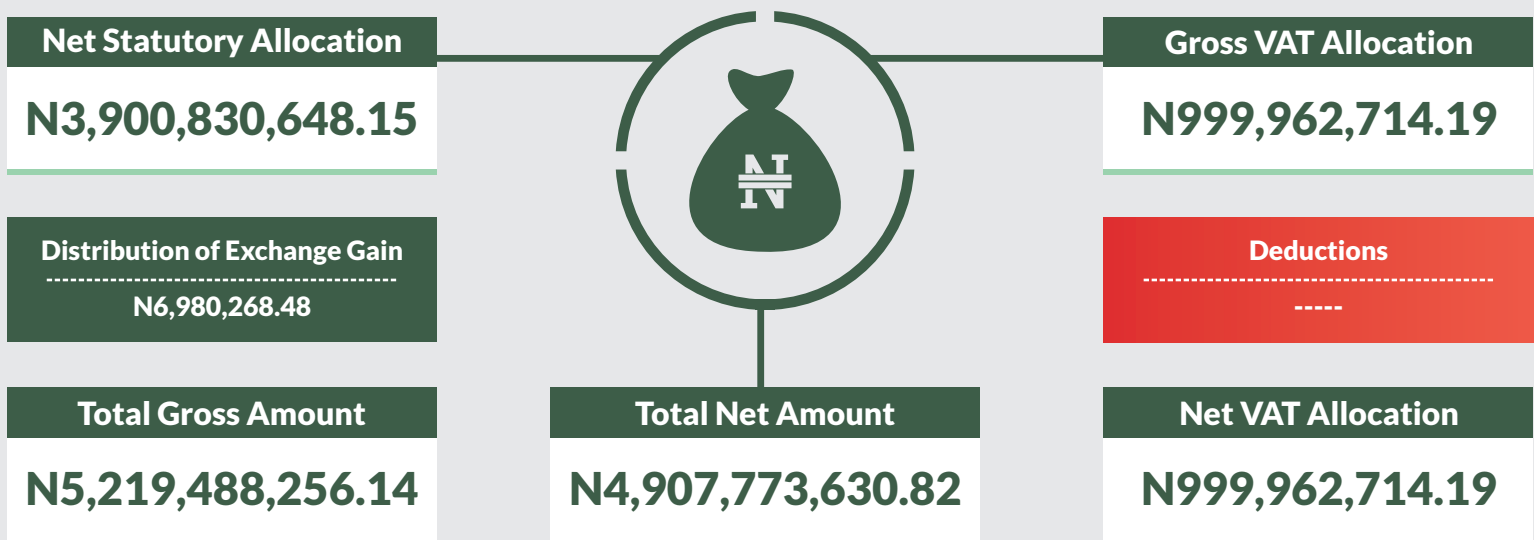
SOKOTO STATE

 **23**
No. of LGCs

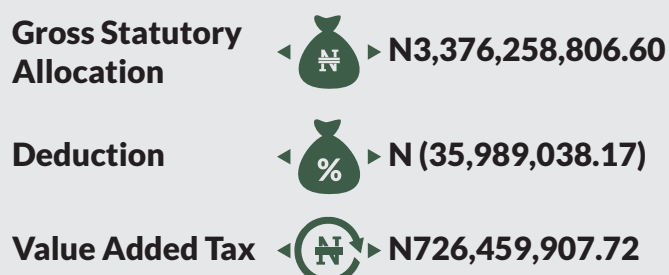
BENEFICIARIES



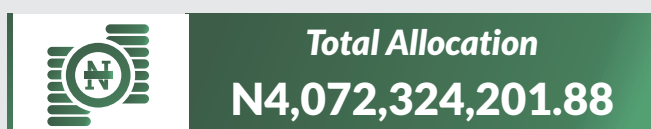
DEDUCTIONS



LGAs












Exchange Gain Difference = N5,594,525.73





Total Allocation

BINJI	▶		N152,016,439.95
BODINGA	▶		N174,187,587.43
DANGE-SHUNI	▶		N186,605,101.27
GADA	▶		N203,480,258.90
GORONYO	▶		N189,073,526.03
GUDU	▶		N168,395,327.34
GWADABAWA	▶		N197,901,907.90
ILLELA	▶		N168,494,384.44
ISA	▶		N186,556,914.88
KEBBE	▶		N169,800,546.37
KWARE	▶		N160,088,292.14
RABAH	▶		N186,264,113.58
SABON BIRNI	▶		N197,952,468.93
SHAGARI	▶		N178,179,694.38
SILAME	▶		N159,128,934.87
SOKOTO NORTH	▶		N182,626,924.36
SOKOTO SOUTH	▶		N178,861,511.58
TAMBUWAL	▶		N198,438,202.98



Total Allocation

TANGAZA	▶		N178,102,577.92
TURETA	▶		N161,407,167.59
WAMAKKO	▶		N173,196,676.03
WURNO	▶		N166,652,790.01
YABO	▶		N154,912,852.99

Federation Account Allocation Committee (FAAC) August 2019 Disbursement

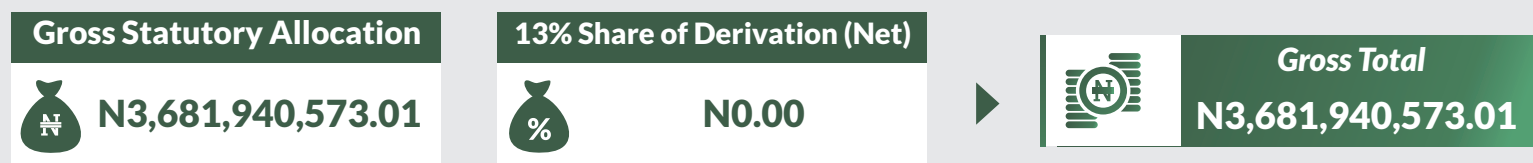
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of July, 2019 Shared in August, 2019



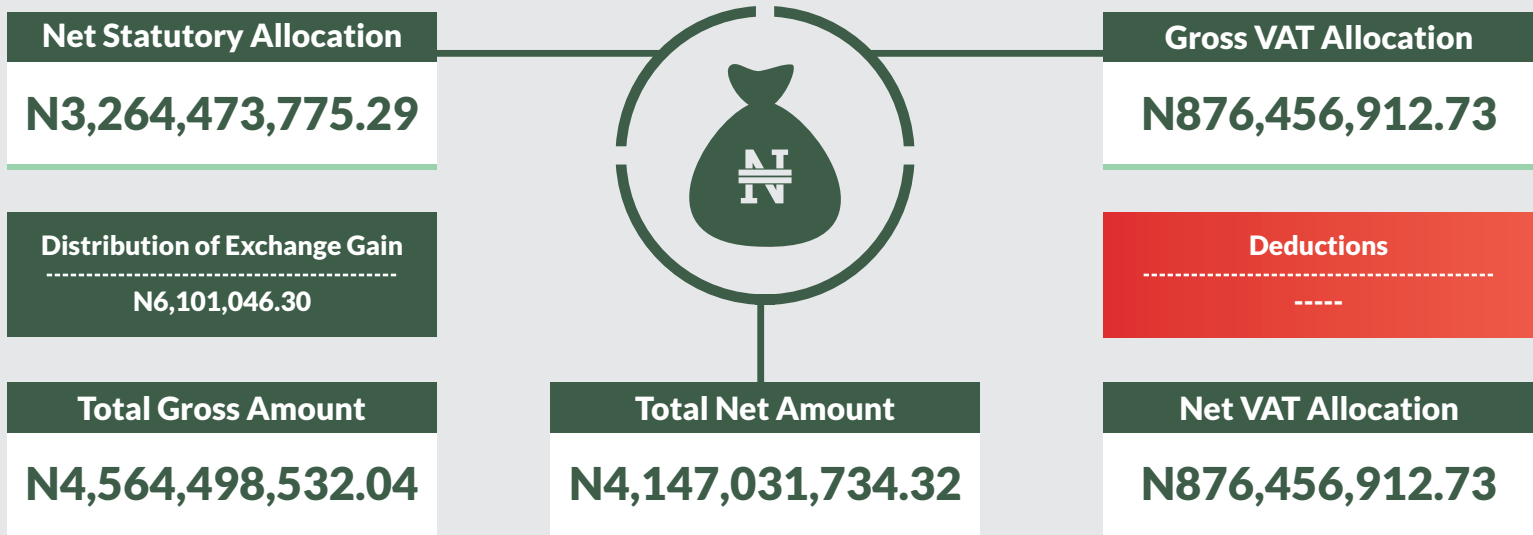
TARABA STATE

 **16**
No. of LGCs

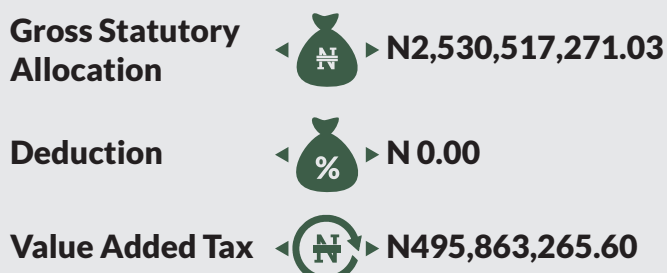
BENEFICIARIES



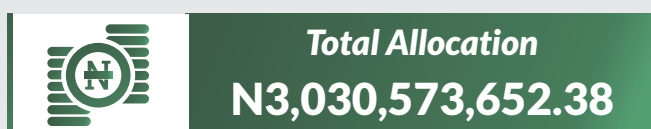
DEDUCTIONS



LGAs



Exchange Gain Difference =N4,193,115.75





Total Allocation

ARDO KOLA	▶		N154,177,317.34
BALI	▶		N252,807,223.81
DONGA	▶		N179,647,753.81
GASHAKA	▶		N205,473,842.37
GASSOL	▶		N230,441,518.76
IBI	▶		N160,367,468.01
JALINGO	▶		N159,057,365.46
KARIM LAMIDU	▶		N233,712,346.75
KURMI	▶		N169,239,917.53
LAU	▶		N158,707,153.10
SARDAUNA	▶		N231,828,776.95
TAKUM	▶		N185,059,755.46
USSA	▶		N161,765,688.19
WUKARI	▶		N227,997,130.58
YORRO	▶		N153,507,425.63
ZING	▶		N166,782,968.63

Federation Account Allocation Committee (FAAC) August 2019 Disbursement

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of July, 2019 Shared in August, 2019



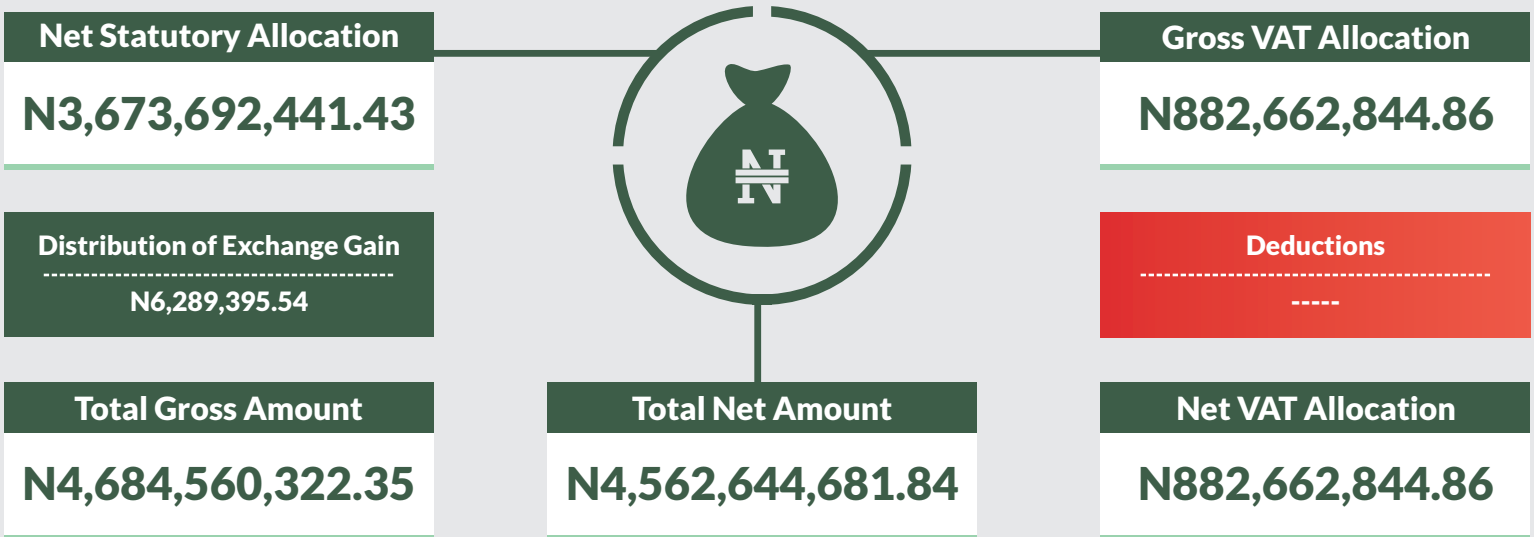
YOBE STATE

 **17**
No. of LGCs

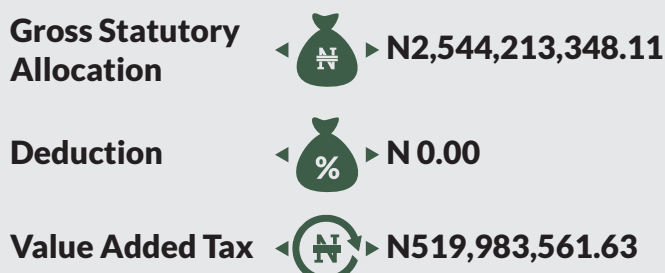
BENEFICIARIES



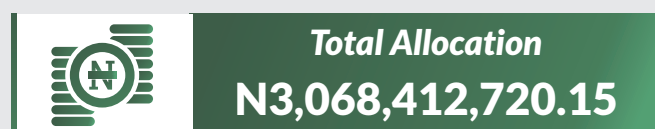
DEDUCTIONS



LGAs






Exchange Gain Difference =N4,215,810.42





Total Allocation

BADE	▶		N172,289,462.56
BURSARI	▶		N185,292,668.29
DAMATURU	▶		N158,386,370.32
FIKA	▶		N177,384,025.19
FUNE	▶		N247,583,224.16
GEIDAM	▶		N202,599,586.76
GUJBA	▶		N187,220,551.21
GULAMI	▶		N164,809,654.42
JAKUSKO	▶		N216,834,556.98
KARASUWA	▶		N155,509,397.98
MACHINA	▶		N147,080,749.44
NANGERE	▶		N157,630,543.47
NGURU	▶		N173,310,368.94
POTISKUM	▶		N191,288,012.82
TARMUA	▶		N171,251,439.96
YUNUSARI	▶		N180,649,792.95
YUSUFARI	▶		N179,292,314.67

Federation Account Allocation Committee (FAAC) August 2019 Disbursement


Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of July, 2019 Shared in August, 2019





ZAMFARA STATE

 **14**
No. of LGCs


BENEFICIARIES

Gross Statutory Allocation
 **N3,803,691,618.86**


13% Share of Derivation (Net)
 **N0.00**

Gross Total
 **N3,803,691,618.86**

DEDUCTIONS

External Debt
 **N26,330,741.67**

Contractual Obligation (ISPO)
 **N488,822,936.86**

Other Deductions (see Note)
 **N518,487,915.95**

Net Statutory Allocation
N2,770,050,024.38

Gross VAT Allocation
N951,236,237.48

Distribution of Exchange Gain

N6,302,790.12

Deductions


Total Gross Amount
N4,761,230,646.46

Total Net Amount
N3,727,589,051.98

Net VAT Allocation
N951,236,237.48


LGAs

Gross Statutory Allocation  **N2,298,866,835.94**

Deduction  **N 0.00**

Value Added Tax  **N509,637,132.72**

Exchange Gain Difference =N3,809,266.53

Total Allocation
 **N2,812,313,235.18**



Total Allocation

ANKA	▶		N171,859,388.09
BAKURA	▶		N170,389,565.64
BUKKUYUM	▶		N196,767,144.45
BUNGUDU	▶		N216,685,853.65
GUMMI	▶		N189,920,858.51
GUSAU	▶		N262,429,351.34
KAURA NAMODA	▶		N203,609,396.81
KIYAWA	▶		N181,442,675.63
MARADUN	▶		N195,678,606.30
MARU	▶		N252,606,716.08
SHINKAFI	▶		N162,305,218.29
TALATA MAFARA	▶		N188,236,543.16
TSAFE	▶		N200,783,576.26
ZURMI	▶		N219,598,340.96

Appendix

Federal Ministry of Finance, Abuja

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of July, 2019 Shared in August, 2019

S/n	Beneficiaries	Statutory	Exchange Gain Difference	Excess Crude	VAT	Total
		₦	₦	₦	₦	₦
1	FGN (see Table II)	285,766,916,903.16	473,521,273.66	-	13,558,972,556.27	299,799,410,733.09
2	State (see Table III)	144,944,799,158.17	240,176,318.00	-	45,196,575,187.56	190,381,550,663.73
3	LGCs (see Table IV)	111,746,364,620.45	185,165,873.91	-	31,637,602,631.29	143,569,133,125.65
4	13% Derivation Fund	42,815,567,354.10	101,121,762.50	8,710,000,000.00	-	51,626,689,116.60
5	Cost of Collection - NCS	5,371,037,445.89	-	-	325,534,262.02	5,696,571,707.91
6	Transfer to ECA	-	-	58,290,000,000.00	-	58,290,000,000.00
7	Cost of Collections - FIRS	7,699,466,105.00	-	-	3,440,847,003.61	11,140,313,108.61
8	Cost of Collection - DPR	5,021,338,522.79	-	-	-	5,021,338,522.79
9	FIRS Refund	4,000,000,000.00	-	-	-	4,000,000,000.00
	Total	607,365,490,109.56	999,985,228.07	67,000,000,000.00	94,159,531,640.75	769,525,006,978.38

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of July, 2019 Shared in August, 2019

	1	2	3	4=2-3	5	6	7
S/n	Beneficiaries	Gross Statutory Allocation	Deductions	Net Statutory Allocation	Exchange Gain Difference	VAT	Total Net Amount
		₦	₦	₦	₦	₦	₦
1	FGN (CRF Account)	263,092,169,130.67	34,368,196,657.71	228,723,972,472.96	435,948,780.80	12,655,041,052.52	241,814,962,306.27
2	Share of Derivation & Ecology	5,424,580,806.82	-	5,424,580,806.82	8,988,634.66	-	5,433,569,441.48
3	Stabilization	2,712,290,403.41	-	2,712,290,403.41	4,494,317.33	-	2,716,784,720.74
4	Development of Natural Resources	9,113,295,755.45	-	9,113,295,755.45	15,100,906.22	-	9,128,396,661.67
5	FCT-Abuja	5,424,580,806.82	34,976,456.56	5,389,604,350.26	8,988,634.66	903,931,503.75	6,302,524,488.67
	Sub-total	285,766,916,903.16	34,403,173,114.27	251,363,743,788.89	473,521,273.67	13,558,972,556.27	265,396,237,618.83

Source: Office of the Accountant-General of the Federation

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

.....
Zainab S Ahmed
Hon. Minister of Finance
Abuja, Nigeria.

State	S/n	Local Government Councils	Gross Statutory Allocation	Deduction	Exchange Gain Difference	Value Added Tax	Total Allocation
			₦	₦	₦	₦	₦
ABIA	1	ABA NORTH	118,826,114.63	-	196,897.16	28,241,466.36	147,264,478.14
	2	ABA SOUTH	198,245,892.68	-	328,497.25	49,693,374.43	248,267,764.36
	3	AROCHUKWU	139,487,812.34	-	231,133.99	32,494,228.27	172,213,174.60
	4	BENDE	142,122,973.43	-	235,500.50	33,979,555.45	176,338,029.38
	5	IKWUANO	129,359,740.76	-	214,351.58	30,309,939.56	159,884,031.89
	6	ISIALA NGWA NORTH	133,595,175.34	-	221,369.77	31,377,300.21	165,193,845.32
	7	ISIALA NGWA SOUTH	129,623,102.94	-	214,787.97	30,090,852.95	159,928,743.86
	8	ISUIKWUATO	126,390,608.13	-	209,431.67	28,713,000.95	155,313,040.74
	9	NNEOCHI	136,357,467.47	-	225,946.94	32,068,531.67	168,651,946.09
	10	OBIOMA NGWA	138,375,238.71	-	229,290.43	33,255,911.91	171,860,441.05
	11	OHAFIA	151,324,391.96	-	250,747.43	37,575,600.01	189,150,739.40
	12	OSISIOMA	145,698,488.75	-	241,425.20	35,845,690.54	181,785,604.48
	13	UGWUNAGBO	111,258,579.77	-	184,357.61	26,555,089.42	137,998,026.80
	14	UKWA EAST	105,124,161.03	-	174,192.76	24,944,453.65	130,242,807.44
	15	UKWA WEST	109,465,044.01	-	181,385.68	26,957,663.60	136,604,093.30
	16	UMUAHIA NORTH	163,177,080.72	-	270,387.56	35,915,396.83	199,362,865.11
	17	UMUAHIA SOUTH	140,994,570.08	-	233,630.71	30,349,064.59	171,577,265.38
ABIA TOTAL			2,319,426,442.76	-	3,843,334.19	548,367,120.38	2,871,636,897.33
ADAMAWA	1	DEMSA	144,594,532.34	-	239,595.92	33,206,994.79	178,041,123.05
	2	FUFORE	176,643,532.88	-	292,701.73	35,040,243.16	211,976,477.76
	3	GANYE	150,412,018.85	-	249,235.61	32,110,951.49	182,772,205.95
	4	GIREI	131,687,889.73	-	218,209.36	29,799,252.15	161,705,351.24
	5	GOMBI	130,309,885.88	-	215,925.99	30,913,603.52	161,439,415.39
	6	GUYUK	139,320,045.78	-	230,855.99	33,039,781.06	172,590,682.83
	7	HONG	151,752,933.30	-	251,457.53	32,452,634.38	184,457,025.21
	8	JADA	158,746,227.36	-	263,045.55	32,408,355.97	191,417,628.88
	9	YOLA-NORTH	138,021,946.32	-	228,705.02	34,427,261.76	172,677,913.09
	10	LAMURDE	123,580,501.78	-	204,775.27	28,633,502.56	152,418,779.61
	11	MADAGALI	125,585,422.34	-	208,097.46	30,126,898.85	155,920,418.64
	12	MAIHA	122,956,213.22	-	203,740.81	28,525,823.97	151,685,778.00
	13	MAYO-BELWA	142,570,372.64	-	236,241.85	31,367,914.96	174,174,529.45
	14	MICHIKA	138,213,532.79	-	229,022.48	31,515,261.05	169,957,816.32
	15	MUBI NORTH	131,888,965.72	-	218,542.55	31,228,434.57	163,335,942.84
	16	MUBI SOUTH	122,871,054.66	-	203,599.70	29,727,511.63	152,802,165.99
	17	NUMAN	116,771,368.69	-	193,492.40	27,136,309.04	144,101,170.13
	18	SHELLENG	132,282,737.02	-	219,195.04	31,092,615.79	163,594,547.86
	19	SONG	166,506,649.95	-	275,904.72	34,050,929.15	200,833,483.82
	20	TOUNGO	142,659,711.16	-	236,389.88	24,513,304.66	167,409,405.70
	21	YOLA-SOUTH	138,248,023.20	-	229,079.63	34,180,441.81	172,657,544.64
ADAMAWA TOTAL			2,925,623,565.61	-	4,847,814.48	655,498,026.32	3,585,969,406.41

AKWA IBOM	1	ABAK	132,750,784.45	-	219,970.60	30,518,632.93	163,489,387.97
	2	EASTERN OBOLO	103,651,610.65	-	171,752.71	25,192,543.28	129,015,906.65
	3	EKET	136,849,490.19	-	226,762.24	32,787,952.47	169,864,204.90
	4	EKPE ATAI	104,910,678.03	-	173,839.01	26,145,376.77	131,229,893.81
	5	ESSIEN UDIM	140,982,724.39	-	233,611.08	34,151,632.67	175,367,968.14
	6	ETIM EKPO	122,882,325.58	-	203,618.38	28,235,412.81	151,321,356.77
	7	ETINAN	139,369,959.01	-	230,938.70	32,566,017.94	172,166,915.65
	8	IBENO	111,670,048.41	-	185,039.42	26,198,605.79	138,053,693.62
	9	IBESIKPO ASUTAN	129,596,955.05	-	214,744.65	30,383,763.46	160,195,463.15
	10	IBIONO IBOM	140,995,487.42	-	233,632.23	33,946,311.02	175,175,430.67
	11	IKA	108,514,031.38	-	179,809.84	26,033,087.25	134,726,928.47
	12	IKONO	128,352,599.85	-	212,682.72	30,031,366.96	158,596,649.53
	13	IKOT ABASI	128,388,787.98	-	212,742.69	30,039,436.07	158,640,966.74
	14	IKOT EKPENE	132,413,935.58	-	219,412.44	30,788,982.14	163,422,330.16
	15	INI	120,973,106.57	-	200,454.76	27,813,513.44	148,987,074.78
	16	ITU	123,519,635.93	-	204,674.41	29,701,075.76	153,425,386.10
	17	MBO	115,298,237.80	-	191,051.40	28,140,075.22	143,629,364.41
	18	MKPAT ENIN	143,247,060.88	-	237,363.13	33,159,470.73	176,643,894.75
	19	NSIT IBOM	119,529,066.34	-	198,061.96	28,451,922.72	148,179,051.02
	20	NSIT UBIUM	125,764,507.17	-	208,394.21	29,782,309.36	155,755,210.73
	21	OBAT AKARA	130,813,353.99	-	216,760.24	31,141,853.29	162,171,967.52
	22	OKOBO	112,437,501.55	-	186,311.10	28,143,126.56	140,766,939.21
	23	ONNA	117,406,624.35	-	194,545.03	29,452,899.66	147,054,069.04
	24	ORON	120,257,403.41	-	199,268.83	27,017,790.35	147,474,462.58
	25	ORUK ANAM	141,689,861.37	-	234,782.82	32,794,529.81	174,719,174.01
	26	UDUNG UKO	105,545,728.23	-	174,891.30	24,699,920.51	130,420,540.03
	27	UKANAFUN	129,505,470.46	-	214,593.05	29,701,075.76	159,421,139.27
	28	UQUO	105,583,314.35	-	174,953.58	25,406,679.93	131,164,947.86
	29	URUAN	137,697,591.96	-	228,167.56	29,108,911.31	167,034,670.82
	30	URUE OFFONG/ORUK	113,937,978.64	-	188,797.42	25,912,389.59	140,039,165.65
	31	UYO	172,222,810.74	-	285,376.51	42,078,689.20	214,586,876.45
AKWA IBOM TOTAL			3,896,758,671.70	-	6,457,004.01	919,525,354.75	4,822,741,030.46
ANAMBRA	1	AGUATA	193,712,379.46	-	320,985.14	46,956,236.10	240,989,600.70
	2	ANAMBRA EAST	127,396,285.72	-	211,098.09	32,252,751.51	159,860,135.33
	3	ANAMBRA WEST	131,054,751.35	-	217,160.24	33,207,822.65	164,479,734.24
	4	ANIOCHA	158,405,234.05	-	262,480.52	41,181,056.21	199,848,770.77
	5	AWKA NORTH	120,303,621.76	-	199,345.41	29,491,419.46	149,994,386.63
	6	AWKA SOUTH	138,496,294.93	-	229,491.02	34,674,706.13	173,400,492.09
	7	AYAMELUM	128,354,822.35	-	212,686.41	32,597,146.70	161,164,655.46
	8	DUNUKOFIA	114,765,159.73	-	190,168.08	28,391,172.09	143,346,499.89
	9	EKWUSIGWO	127,468,222.98	-	211,217.30	32,585,009.13	160,264,449.41
	10	IDEMILI NORTH	201,659,323.79	-	334,153.38	51,066,127.24	253,059,604.40
	11	IDEMILI SOUTH	140,153,473.56	-	232,237.00	35,938,234.40	176,323,944.96
	12	IHIALA	171,351,693.00	-	283,933.05	42,344,364.72	213,979,990.78
	13	NJIKOKA	125,899,757.98	-	208,618.32	31,922,799.35	158,031,175.65
	14	NNEWI NORTH	124,830,359.19	-	206,846.30	32,540,120.45	157,577,325.95
	15	NNEWI SOUTH	149,823,765.28	-	248,260.86	37,699,538.82	187,771,564.95
	16	OGBARU	143,160,847.34	-	237,220.28	36,900,832.19	180,298,899.80
	17	ONISHA NORTH	119,929,246.83	-	198,725.07	30,327,759.36	150,455,731.26
	18	ONISHA SOUTH	124,268,542.38	-	205,915.36	31,122,465.34	155,596,923.08
	19	ORUMBA NORTH	134,199,474.33	-	222,371.11	33,546,115.15	167,967,960.59
	20	ORUMBA SOUTH	135,806,474.82	-	225,033.94	34,549,194.12	170,580,702.88
	21	OYI	130,394,214.70	-	216,065.72	33,249,388.75	163,859,669.17
ANAMBRA TOTAL			2,941,433,945.53	-	4,874,012.58	742,544,259.87	3,688,852,217.98

BAUCHI	1	ALKALERI	219,858,742.90	-	364,310.16	43,046,767.60	263,269,820.67
	2	BAUCHI	265,502,587.88	-	439,942.89	54,193,400.47	320,135,931.24
	3	BOGORO	116,116,618.67	-	192,407.47	26,419,714.82	142,728,740.96
	4	DAMBAN	137,230,871.39	-	227,394.19	30,942,961.56	168,401,227.14
	5	DARAZO	174,083,011.93	-	288,458.90	37,769,499.49	212,140,970.31
	6	DASS	115,275,117.84	-	191,013.09	26,808,117.20	142,274,248.12
	7	GAMAWA	183,906,686.06	-	304,736.91	40,128,596.40	224,340,019.37
	8	GANJUWA	185,648,439.78	-	307,623.03	37,692,944.62	223,649,007.43
	9	GIADE	130,583,129.06	-	216,378.75	31,352,994.59	162,152,502.40
	10	I/GADAU	149,555,793.07	-	247,816.82	36,304,785.85	186,108,395.75
	11	JAMA'ARE	115,721,543.85	-	191,752.82	28,702,663.71	144,615,960.38
	12	KATAGUM	179,206,869.35	-	296,949.23	40,778,329.56	220,282,148.14
	13	KIRFI	147,389,097.65	-	244,226.57	30,718,924.99	178,352,249.21
	14	MISAU	172,104,121.69	-	285,179.84	38,575,732.77	210,965,034.30
	15	NINGI	220,547,625.33	-	365,451.65	46,963,881.52	267,876,958.50
	16	SHIRA	165,340,174.92	-	273,971.85	36,577,237.10	202,191,383.86
	17	TAFAWA BALEWA	162,624,739.77	-	269,472.32	35,626,166.61	198,520,378.70
	18	TORO	228,700,751.96	-	378,961.54	44,469,372.68	273,549,086.18
	19	WARJI	127,285,230.61	-	210,914.07	28,488,188.02	155,984,332.70
	20	ZAKI	142,428,447.59	-	236,006.68	33,691,545.77	176,356,000.03
BAUCHI TOTAL		3,339,109,601.28	-	5,532,968.79	729,251,825.32	4,073,894,395.38	
BAYELSA	1	BRASS	161,738,078.28	-	268,003.10	37,481,244.17	199,487,325.55
	2	EKERMOR	185,676,152.43	-	307,668.95	43,259,000.75	229,242,822.13
	3	KOLOKUMA/OPOKUMA	123,567,676.66	-	204,754.02	30,174,492.27	153,946,922.95
	4	NEMBE	152,364,527.78	-	252,470.95	33,811,628.28	186,428,627.02
	5	OGBIA	160,121,834.94	-	265,324.96	37,133,865.44	197,521,025.33
	6	SAGBAMA	157,424,620.15	-	260,855.62	37,623,436.87	195,308,912.64
	7	SOUTHERN IJAW	217,492,880.95	-	360,389.88	46,592,154.95	264,445,425.78
	8	YENAGOA	200,754,059.07	-	332,653.33	48,892,937.25	249,979,649.66
BAYELSA TOTAL		1,359,139,830.26	-	2,252,120.82	314,968,759.98	1,676,360,711.06	
BENUE	1	ADO	159,964,544.44	(6,066,891.24)	265,064.32	33,234,221.42	187,396,938.95
	2	AGATU	141,144,506.58	(6,066,891.24)	233,879.16	28,937,994.78	164,249,489.29
	3	APA	136,669,845.63	(6,066,891.24)	226,464.56	27,666,058.37	158,495,477.32
	4	BURUKU	162,020,315.56	(6,066,891.24)	268,470.78	34,918,496.32	191,140,391.42
	5	GBOKO	210,277,143.80	(6,066,891.24)	348,433.27	45,443,264.98	250,001,950.80
	6	GUMA	171,799,062.01	(6,066,891.24)	284,674.35	34,096,531.65	200,113,376.77
	7	GWER EAST	162,967,447.50	(6,066,891.24)	270,040.19	32,201,171.45	189,371,767.90
	8	GWER WEST	140,046,483.74	(6,066,891.24)	232,059.72	29,387,017.22	163,598,669.44
	9	KATSINA ALA	176,914,829.55	(6,066,891.24)	293,151.27	36,342,254.12	207,483,343.70
	10	KONSHISHA	167,381,484.62	(6,066,891.24)	277,354.34	36,406,942.65	197,998,890.37
	11	KWANDE	191,640,628.92	(6,066,891.24)	317,552.21	37,968,214.42	223,859,504.30
	12	LOGO	147,168,715.18	(6,066,891.24)	243,861.39	32,568,417.83	173,914,103.17
	13	MAKURDI	176,784,217.90	(6,066,891.24)	292,934.85	41,270,516.12	212,280,777.63
	14	OBI	130,591,209.15	(6,066,891.24)	216,392.14	27,807,776.41	152,548,486.46
	15	OGBADIBO	137,188,828.49	(6,066,891.24)	227,324.53	29,831,971.20	161,181,232.98
	16	OHIMINI	125,132,942.18	(6,066,891.24)	207,347.69	25,951,676.86	145,225,075.49
	17	OJU	158,331,398.43	(6,066,891.24)	262,358.17	32,647,956.24	185,174,821.60
	18	OKPOKWU	148,372,609.26	(6,066,891.24)	245,856.27	33,082,671.26	175,634,245.54
	19	OTUKPO	173,771,636.76	(6,066,891.24)	287,942.94	38,847,612.19	206,840,300.65
	20	TARKA	120,437,255.10	(6,066,891.24)	199,566.85	26,494,951.97	141,064,882.68
	21	UKUM	164,676,669.58	(6,066,891.24)	272,872.41	35,814,167.93	194,696,818.68
	22	USHONGO	160,348,659.01	(6,066,891.24)	265,700.81	33,875,614.24	188,423,082.82
	23	VANDEIKYA	169,837,602.57	(6,066,891.24)	281,424.17	36,708,551.20	200,760,686.70
BENUE TOTAL		3,633,468,035.96	(139,538,498.52)	6,020,726.37	771,504,050.83	4,271,454,314.64	

BORNO	1	ABADAN	142,629,573.51	-	236,339.94	27,634,470.32	170,500,383.78
	2	ASKIRA UBA	137,917,587.06	-	228,532.09	30,205,127.19	168,351,246.34
	3	BAMA	193,492,399.88	-	320,620.63	39,148,620.80	232,961,641.31
	4	BAYO	111,457,472.95	-	184,687.17	26,196,811.95	137,838,972.08
	5	BIU	154,266,197.75	-	255,622.05	32,780,530.58	187,302,350.39
	6	CHIBOK	111,132,663.16	-	184,148.96	25,323,923.72	136,640,735.83
	7	DAMBOA	186,294,399.02	-	308,693.40	36,543,924.49	223,147,016.91
	8	DIKWA	123,283,212.38	-	204,282.65	28,022,940.51	151,510,435.54
	9	GUBIO	146,417,508.88	-	242,616.63	31,201,018.54	177,861,144.05
	10	GUZAMALA	124,800,728.69	-	206,797.21	27,327,165.93	152,334,691.83
	11	GWOZA	179,812,586.58	-	297,952.91	39,577,572.17	219,688,111.66
	12	HAWUL	127,346,145.38	-	211,015.01	28,999,710.10	156,556,870.49
	13	JERE	146,927,790.46	-	243,462.17	35,162,749.91	182,334,002.54
	14	KAGA	129,876,511.38	-	215,207.88	26,945,205.28	157,036,924.54
	15	KALA BALGE	119,522,697.48	-	198,051.41	24,964,000.56	144,684,749.45
	16	KONDUGA	175,134,205.98	-	290,200.75	31,457,738.41	206,882,145.14
	17	KUKAWA	180,493,602.41	-	299,081.37	34,665,041.56	215,457,725.34
	18	KWAYA KUSAR	100,498,926.19	-	166,528.65	24,672,630.97	125,338,085.81
	19	MAFA	135,391,601.56	-	224,346.49	27,860,812.35	163,476,760.40
	20	MAGUMERI	160,221,288.61	-	265,489.75	30,350,235.62	190,837,013.97
	21	MAIDUGURI METRO	233,320,482.14	-	386,616.52	56,202,658.53	289,909,757.19
	22	MARTE	145,699,097.45	-	241,426.20	29,613,776.43	175,554,300.08
	23	MOBBAR	135,677,808.31	-	224,820.74	28,751,534.00	164,654,163.05
	24	MONGUNO	132,434,405.01	-	219,446.35	28,290,238.37	160,944,089.74
	25	NGALA	151,461,096.78	-	250,973.95	36,916,731.10	188,628,801.83
	26	NGANZAI	131,657,412.04	-	218,158.86	27,608,635.60	159,484,206.50
	27	SHANI	127,690,022.49	-	211,584.82	27,779,375.33	155,680,982.64
BORNO TOTAL			3,944,857,423.52	-	6,536,704.57	844,203,180.34	4,795,597,308.43
CROSS RIVER	1	ABI	135,368,383.03	(2,017,457.56)	224,308.01	30,931,471.59	164,506,705.07
	2	AKAMKPA	170,156,415.26	(2,544,453.37)	281,952.45	31,360,219.53	199,254,133.87
	3	AKPABUYO	162,889,795.28	(2,434,582.26)	269,911.52	39,515,448.90	200,240,573.45
	4	BAKASSI	105,099,348.24	(1,558,697.37)	174,151.64	23,308,735.91	127,023,538.42
	5	BEKWARA	125,548,695.84	(1,868,649.67)	208,036.60	28,288,328.32	152,176,411.09
	6	BIASE	144,434,462.13	(2,154,700.07)	239,330.68	32,584,690.57	175,103,783.31
	7	BOKI	165,586,494.74	(2,475,446.61)	274,380.00	33,734,573.17	197,120,001.30
	8	CALABAR MUNICIPAL	131,169,994.23	(1,953,847.98)	217,351.20	33,276,939.15	162,710,436.60
	9	CALABAR SOUTH	139,811,045.80	(2,084,922.28)	231,669.59	34,106,769.51	172,064,562.62
	10	ETUNG	109,477,497.49	(1,625,005.68)	181,406.32	26,550,688.78	134,584,586.90
	11	IKOM	149,380,501.64	(2,231,802.60)	247,526.36	32,123,598.36	179,519,823.77
	12	OBANLIKU	128,912,358.26	(2,540,598.25)	213,610.26	28,593,598.48	155,178,968.75
	13	OBUBRA	142,080,897.29	(2,119,233.01)	235,430.78	32,805,811.41	173,002,906.46
	14	OBUDU	134,513,159.86	(2,004,350.13)	222,890.89	31,969,200.28	164,700,900.91
	15	ODUKPANI	152,577,630.93	(2,278,449.64)	252,824.07	34,161,964.96	184,713,970.31
	16	OGAJA	143,396,798.49	(2,139,279.57)	237,611.25	32,768,991.84	174,264,122.01
	17	YAKURR	143,962,101.17	(2,147,660.84)	238,547.97	34,433,602.51	176,486,590.81
	18	YALA	158,759,754.39	(2,372,129.21)	263,067.96	35,409,558.41	192,060,251.55
CROSS RIVER TOTAL			2,543,125,334.09	(38,551,266.10)	4,214,007.56	575,924,191.68	3,084,712,267.22

DELTA	1	ANIOCHA NORTH	111,173,294.01	-	184,216.28	30,282,616.11	141,640,126.40
	2	ANIOCHA SOUTH	121,174,479.44	-	200,788.44	32,716,437.08	154,091,704.95
	3	BOMADI	103,584,211.34	-	171,641.03	29,057,534.80	132,813,387.17
	4	BURUTU	148,869,241.76	-	246,679.19	37,399,370.90	186,515,291.85
	5	ETHIOPE EAST	135,447,877.45	-	224,439.74	36,797,645.57	172,469,962.75
	6	ETHIOPE WEST	138,744,777.12	-	229,902.76	36,987,507.07	175,962,186.95
	7	IKA NORTH EAST	147,095,065.43	-	243,739.35	35,635,761.02	182,974,565.79
	8	IKA SOUTH	138,345,061.01	-	229,240.43	34,207,527.91	172,781,829.34
	9	ISOKO NORTH	130,172,507.25	-	215,698.35	32,957,222.14	163,345,427.74
	10	ISOKO SOUTH	145,561,917.04	-	241,198.89	38,623,028.25	184,426,144.18
	11	NDOKWA EAST	122,316,874.10	-	202,681.41	30,178,192.29	152,697,747.80
	12	NDOKWA WEST	126,151,357.01	-	209,035.22	33,307,787.83	159,668,180.07
	13	OKPE	115,551,920.55	-	191,471.75	31,999,370.89	147,742,763.19
	14	OSHIMILI NORTH	113,167,512.46	-	187,520.74	31,001,716.53	144,356,749.73
	15	OSHIMILI SOUTH	122,799,803.87	-	203,481.64	33,326,638.37	156,329,923.87
	16	PATANI	101,413,308.38	-	168,043.80	27,773,460.81	129,354,812.99
	17	SAPELE	127,737,901.93	-	211,664.16	34,837,732.46	162,787,298.55
	18	UDU	134,303,174.56	-	222,542.94	32,903,382.84	167,429,100.34
	19	UGHELLI NORTH	175,396,036.89	-	290,634.60	44,950,569.48	220,637,240.97
	20	UGHELLI SOUTH	139,039,148.73	-	230,390.54	37,664,498.92	176,934,038.19
	21	UKWUANI	110,270,392.21	-	182,720.16	31,345,772.69	141,798,885.06
	22	UVWIE	129,566,242.57	-	214,693.75	36,165,678.01	165,946,614.34
	23	WARRI SOUTH	161,013,584.26	-	266,802.60	43,756,408.47	205,036,795.33
	24	WARRI NORTH	132,504,744.36	-	219,562.91	32,492,400.51	165,216,707.78
	25	WARRI SOUTH-WEST	127,249,941.89	-	210,855.60	31,094,274.01	158,555,071.49
DELTA TOTAL			3,258,650,375.60	-	5,399,646.30	857,462,534.93	4,121,512,556.83
EBONYI	1	ABAKALIKI	144,500,831.17	(3,811,287.58)	239,440.65	32,933,862.30	173,862,846.55
	2	AFIKPO NORTH	135,686,053.42	(3,723,139.80)	224,834.40	33,265,306.23	165,453,054.24
	3	AFIKPO SOUTH	136,854,122.19	(3,734,820.49)	226,769.91	33,296,565.57	166,642,637.18
	4	EBONYI	131,965,614.54	(3,685,935.42)	218,669.56	31,246,400.44	159,744,749.12
	5	EZZA NORTH	131,537,378.86	(3,681,653.06)	217,959.96	32,519,964.24	160,593,650.00
	6	EZZA SOUTH	136,718,896.10	(3,733,468.23)	226,545.84	31,678,199.73	164,890,173.44
	7	IKWO	159,745,614.88	(3,963,735.42)	264,701.55	37,197,676.87	193,244,257.88
	8	ISHIELU	141,498,409.61	(3,781,263.37)	234,465.58	32,888,092.12	170,839,703.95
	9	IVO	128,022,160.17	(3,646,500.87)	212,135.18	30,845,114.60	155,432,909.08
	10	IZZI	177,822,226.67	(4,144,501.54)	294,654.85	38,517,756.73	212,490,136.71
	11	OHAOZARA	137,951,828.11	(3,745,797.55)	228,588.83	32,723,861.92	167,158,481.31
	12	OHAUKWU	152,219,245.51	(3,888,471.73)	252,230.22	35,959,034.02	184,542,038.02
	13	ONICHA	166,717,843.20	(4,033,457.70)	276,254.67	38,704,634.69	201,665,274.86
EBONYI TOTAL			1,881,240,224.43	(49,574,032.75)	3,117,251.21	441,776,469.43	2,276,559,912.32

EDO	1	AKOKO EDO	173,088,553.12	-	286,811.06	42,928,025.88	216,303,390.06
	2	EGOR	164,396,461.66	-	272,408.10	48,202,717.30	212,871,587.06
	3	ESAN CENTRAL	108,784,149.76	-	180,257.43	32,295,782.05	141,260,189.24
	4	ESAN NORTH EAST	111,996,487.33	-	185,580.33	33,247,530.61	145,429,598.28
	5	ESAN SOUTH EAST	134,098,423.33	-	222,203.66	36,527,727.01	170,848,354.01
	6	ESAN WEST	113,978,811.89	-	188,865.08	33,688,009.29	147,855,686.26
	7	ETSAKO CENTRAL	114,083,647.66	-	189,038.80	31,567,866.64	145,840,553.09
	8	ETSAKO EAST	132,346,542.20	-	219,300.76	35,054,605.22	167,620,448.18
	9	ETSAKO WEST	145,663,614.08	-	241,367.41	38,554,362.87	184,459,344.36
	10	IGUEBEN	105,991,654.56	-	175,630.21	29,877,014.39	136,044,299.16
	11	IKPOBA OKHA	181,869,858.69	-	301,361.85	50,318,791.49	232,490,012.04
	12	OREDO	187,173,018.88	-	310,149.29	50,560,525.86	238,043,694.03
	13	ORHIONWON	146,707,572.86	-	243,097.27	37,544,570.94	184,495,241.07
	14	OVIAM NORTH EAST	139,911,375.57	-	231,835.84	35,587,098.91	175,730,310.32
	15	OVIAM SOUTH WEST	152,701,754.50	-	253,029.74	34,333,131.53	187,287,915.77
	16	OWAN EAST	133,951,160.01	-	221,959.65	35,623,443.82	169,796,563.48
	17	OWAN WEST	109,858,140.05	-	182,037.05	31,758,609.63	141,798,786.73
	18	UHUNMWODE	136,707,372.12	-	226,526.74	33,347,004.48	170,280,903.34
EDO TOTAL			2,493,308,598.27	-	4,131,460.27	671,016,817.93	3,168,456,876.47
EKITI	1	ADO EKITI	160,634,071.13	-	266,173.74	42,661,312.79	203,561,557.66
	2	AIYEKIRE	122,231,673.52	-	202,540.23	31,783,062.71	154,217,276.46
	3	EFON	116,546,182.05	-	193,119.26	27,629,706.85	144,369,008.16
	4	EKITI EAST	120,340,260.11	-	199,406.12	31,088,847.70	151,628,513.93
	5	EKITI SOUTH WEST	127,463,786.27	-	211,209.94	32,941,489.07	160,616,485.28
	6	EKITI WEST	129,937,637.15	-	215,309.16	33,932,498.27	164,085,444.58
	7	EMURE	107,069,419.86	-	177,416.09	28,100,495.55	135,347,331.50
	8	IDO-OSI	131,900,960.12	-	218,562.43	32,523,590.35	164,643,112.90
	9	IJERO	141,128,784.53	-	233,853.11	36,747,398.39	178,110,036.03
	10	IKERE	123,236,420.98	-	204,205.12	31,726,239.87	155,166,865.97
	11	IKOLE	132,068,144.59	-	218,839.45	33,155,693.52	165,442,677.56
	12	ILEJEMEJI	92,680,179.01	-	153,572.84	24,686,107.76	117,519,859.60
	13	IREPODUN/IFELODUN	117,465,872.89	-	194,643.21	30,491,733.30	148,152,249.39
	14	ISE/ORUN	114,627,561.44	-	189,940.07	29,447,834.10	144,265,335.61
	15	MOBA	122,939,605.85	-	203,713.29	31,667,993.08	154,811,312.22
	16	OYE	119,506,885.76	-	198,025.21	30,834,907.95	150,539,818.92
EKITI TOTAL			1,979,777,445.24	-	3,280,529.28	509,418,911.26	2,492,476,885.78

ENUGU	1	AGWU	149,702,954.44	-	248,060.67	38,967,105.78	188,918,120.89
	2	ANINRI	126,135,497.83	-	209,008.94	34,599,545.47	160,944,052.24
	3	ENUGU EAST	170,737,765.31	-	282,915.76	44,456,476.31	215,477,157.38
	4	ENUGU NORTH	160,499,771.31	-	265,951.21	42,134,944.86	202,900,667.38
	5	ENUGU SOUTH	155,184,795.27	-	257,144.19	39,007,044.51	194,448,983.96
	6	EZEAGU	149,205,258.26	-	247,235.98	37,040,282.82	186,492,777.06
	7	IGBO ETITI	150,650,447.75	-	249,630.69	39,720,720.31	190,620,798.75
	8	IGBO EZE NORTH	163,051,582.52	-	270,179.61	43,123,512.99	206,445,275.12
	9	IGBO EZE SOUTH	148,364,930.62	-	245,843.54	35,522,068.92	184,132,843.08
	10	ISI UZO	138,746,062.61	-	229,904.89	35,595,775.87	174,571,743.37
	11	NKANU EAST	145,257,801.07	-	240,694.97	35,620,118.82	181,118,614.86
	12	NKANU WEST	141,035,141.81	-	233,697.94	35,479,146.66	176,747,986.41
	13	NSUKKA	182,658,958.55	-	302,669.41	46,527,594.01	229,489,221.97
	14	OJI RIVER	125,329,738.37	-	207,673.79	34,115,669.88	159,653,082.04
	15	UDENU	138,719,752.29	-	229,861.30	37,633,464.38	176,583,077.96
	16	UDI	157,514,429.07	-	261,004.44	41,399,231.56	199,174,665.07
	17	UZO UWANI	130,443,716.78	-	216,147.75	33,972,799.11	164,632,663.63
ENUGU TOTAL		2,533,238,603.87	-	4,197,625.05	654,915,502.27	3,192,351,731.19	
GOMBE	1	AKKO	208,125,247.24	(4,907,596.13)	344,867.53	44,332,642.64	247,895,161.29
	2	BALANGA	151,147,317.51	(4,907,596.13)	250,454.01	35,836,069.43	182,326,244.81
	3	BILLIRI	152,126,454.24	(4,907,596.13)	252,076.46	35,130,530.54	182,601,465.11
	4	DUKKU	165,762,299.60	(4,907,596.13)	274,671.32	35,472,688.08	196,602,062.87
	5	FUNAKAYE	161,226,522.24	(4,907,596.13)	267,155.45	37,432,126.54	194,018,208.10
	6	GOMBE	175,555,202.27	(4,907,596.13)	290,898.34	39,596,072.95	210,534,577.43
	7	KALTUNGO	137,651,501.15	(4,907,596.13)	228,091.18	31,581,544.51	164,553,540.72
	8	KWAMI	147,656,590.60	(4,907,596.13)	244,669.81	34,666,319.18	177,659,983.46
	9	NAFADA	134,615,933.97	(4,907,596.13)	223,061.19	30,793,619.30	160,725,018.33
	10	SHOMGOM	127,666,171.84	(4,907,596.13)	211,545.30	31,697,834.68	154,667,955.68
	11	YAMALTU/DEBA	174,243,619.99	(4,907,596.13)	288,725.03	38,731,389.45	208,356,138.34
GOMBE TOTAL		1,735,776,860.65	(53,983,557.43)	2,876,215.62	395,270,837.29	2,079,940,356.13	
IMO	1	ABOH MBAISE	136,205,571.29	-	225,695.25	33,909,166.98	170,340,433.53
	2	AHIAZU MBAISE	128,176,308.22	-	212,390.61	32,230,926.97	160,619,625.79
	3	EHIME MBANO	117,754,238.48	-	195,121.04	29,520,586.29	147,469,945.81
	4	EZINIHITE MBAISE	125,240,716.34	-	207,526.27	31,870,936.01	157,319,178.62
	5	IDEATO NORTH	134,296,410.31	-	222,531.73	31,383,602.23	165,902,544.27
	6	IDEATO SOUTH	134,746,098.24	-	223,276.87	31,483,482.94	166,452,858.06
	7	IHITTE UBOMA	120,604,864.72	-	199,844.58	28,829,829.48	149,634,538.78
	8	IKEDURU	127,745,530.15	-	211,676.80	30,767,230.44	158,724,437.39
	9	ISIALA MBANO	143,724,053.14	-	238,153.52	34,118,285.86	178,080,492.52
	10	ISU	127,031,947.92	-	210,494.38	31,794,652.37	159,037,094.67
	11	MBAITOLI	156,688,576.29	-	259,635.98	36,750,512.09	193,698,724.37
	12	NGOR/OKPALA	133,074,884.40	-	220,507.64	31,487,076.74	164,782,468.78
	13	NJABA	120,216,405.07	-	199,200.89	30,482,031.35	150,897,637.31
	14	NKWANGELE	116,990,143.26	-	193,854.92	29,353,847.21	146,537,845.39
	15	NKWERRE	104,219,672.83	-	172,694.00	26,077,380.24	130,469,747.07
	16	OBOWO	112,972,764.19	-	187,198.04	28,651,495.29	141,811,457.52
	17	OGUTA	132,625,972.80	-	219,763.79	30,339,499.61	163,185,236.20
	18	OHAJI/EGBEMA	143,552,009.37	-	237,868.44	33,019,937.10	176,809,814.91
	19	OKIGWE	125,772,565.83	-	208,407.56	29,609,143.12	155,590,116.51
	20	ONUIMO	111,735,750.76	-	185,148.29	27,372,167.84	139,293,066.88
	21	ORLU	122,893,972.01	-	203,637.67	30,319,767.58	153,417,377.26
	22	ORSU	119,549,180.52	-	198,095.29	28,779,583.99	148,526,859.80
	23	ORU	115,634,908.08	-	191,609.27	28,224,849.38	144,051,366.73
	24	ORU WEST	119,622,789.91	-	198,217.26	28,609,318.91	148,430,326.09
	25	OWERRI MUNICIPAL	120,718,280.74	-	200,032.51	29,268,477.35	150,186,790.59
	26	OWERRI NORTH	128,423,730.59	-	212,800.59	32,535,586.86	161,172,118.05
	27	OWERRI WEST	114,885,897.93	-	190,368.14	27,373,388.38	142,449,654.45
IMO TOTAL		3,395,103,243.40	-	5,625,751.33	824,162,762.60	4,224,891,757.33	

JIGAWA	1	AUYO	119,972,836.04	-	198,797.30	30,220,596.52	150,392,229.86
	2	BABURA	141,893,220.95	-	235,119.79	35,380,760.78	177,509,101.52
	3	BIRNIN KUDU	176,093,356.92	-	291,790.08	42,519,010.60	218,904,157.60
	4	BIRNIWA	133,194,039.49	-	220,705.08	30,920,914.21	164,335,658.79
	5	GAGARAWA	114,292,104.89	-	189,384.21	26,721,245.71	141,202,734.82
	6	BUJI	112,117,519.80	-	185,780.89	27,872,416.65	140,175,717.34
	7	DUTSE	157,382,217.30	-	260,785.36	37,960,300.44	195,603,303.10
	8	GARKI	132,086,016.69	-	218,869.07	31,592,481.45	163,897,367.22
	9	GUMEL	115,698,584.82	-	191,714.78	28,536,253.81	144,426,553.41
	10	GURI	122,229,257.14	-	202,536.23	29,069,018.74	151,500,812.11
	11	GWARAM	170,027,988.72	-	281,739.65	39,753,067.63	210,062,795.99
	12	GWIWA	125,712,496.70	-	208,308.02	29,713,123.86	155,633,928.59
	13	HADEJIA	106,121,838.68	-	175,845.93	28,432,304.64	134,729,989.25
	14	JAHUN	145,861,080.87	-	241,694.61	36,804,247.35	182,907,022.83
	15	KAFIN HAUSA	164,056,375.06	-	271,844.57	39,649,728.73	203,977,948.35
	16	KAUGAMA	120,237,525.31	-	199,235.89	29,946,314.47	150,383,075.67
	17	KAZAURE	127,234,094.15	-	210,829.34	32,220,448.35	159,665,371.84
	18	KIRI-KASAMMA	132,702,935.93	-	219,891.32	34,256,645.10	167,179,472.34
	19	KIYAWA	137,101,585.92	-	227,179.96	32,994,744.22	170,323,510.10
	20	MAIGATARI	138,287,060.19	-	229,144.32	33,455,972.04	171,972,176.55
	21	MALAM MADORI	129,547,247.32	-	214,662.28	32,214,955.93	161,976,865.53
	22	MIGA	118,828,393.93	-	196,900.93	29,978,048.46	149,003,343.32
	23	RINGIM	145,828,403.15	-	241,640.47	34,290,616.75	180,360,660.36
	24	RONI	107,841,337.33	-	178,695.17	26,546,640.94	134,566,673.44
	25	SULE TAKARKAR	135,353,756.06	-	224,283.78	30,142,482.08	165,720,521.91
	26	TAURA	123,103,555.13	-	203,984.96	30,204,051.45	153,511,591.54
	27	YANKWASHI	114,070,788.47	-	189,017.49	27,763,110.68	142,022,916.63
JIGAWA TOTAL			3,566,875,616.97	-	5,910,381.45	869,159,501.60	4,441,945,500.02
KADUNA	1	BIRNIN GWARI	213,573,402.80	-	353,895.23	40,870,076.26	254,797,374.29
	2	CHIKUN	217,167,061.38	-	359,849.99	48,728,104.58	266,255,015.95
	3	GIWA	179,723,085.81	-	297,804.61	43,179,876.98	223,200,767.39
	4	GWAGWADA	138,384,204.94	-	229,305.29	31,275,628.93	169,889,139.16
	5	IGABI	227,497,385.76	-	376,967.54	52,930,756.62	280,805,109.92
	6	IKARA	152,402,727.06	-	252,534.25	36,907,599.01	189,562,860.32
	7	JABA	132,894,878.24	-	220,209.37	34,293,680.85	167,408,768.46
	8	JEMAA	177,073,711.85	-	293,414.54	42,658,300.33	220,025,426.72
	9	KACHIA	195,330,723.78	-	323,666.76	40,321,579.95	235,975,970.49
	10	KADUNA NORTH	184,529,109.14	-	305,768.28	48,012,326.73	232,847,204.16
	11	KADUNA SOUTH	197,013,689.52	-	326,455.47	51,043,058.68	248,383,203.67
	12	KAGARKO	170,254,120.90	-	282,114.35	40,095,712.58	210,631,947.83
	13	KAURA	147,502,670.78	-	244,414.76	38,850,492.39	186,597,577.94
	14	KAURU	151,879,335.99	-	251,666.98	35,285,774.98	187,416,777.95
	15	KUBAU	175,815,199.47	-	291,329.16	42,882,743.74	218,989,272.38
	16	KUDAN	136,368,167.96	-	225,964.68	33,182,652.06	169,776,784.69
	17	LERE	189,745,810.84	-	314,412.46	46,213,185.63	236,273,408.92
	18	MAKARFI	127,625,711.34	-	211,478.26	33,675,410.45	161,512,600.05
	19	SABON GARI	168,401,963.33	-	279,045.29	43,209,983.59	211,890,992.22
	20	SANGA	141,192,763.97	-	233,959.12	33,883,851.25	175,310,574.34
	21	SOBA	179,969,267.35	-	298,212.54	43,643,884.92	223,911,364.81
	22	ZANGON KATAF	201,349,327.35	-	333,639.71	45,210,242.27	246,893,209.32
	23	ZARIA	205,595,059.30	-	340,674.96	51,436,885.67	257,372,619.94
KADUNA TOTAL			4,011,289,378.87	-	6,646,783.60	957,791,808.44	4,975,727,970.90

KANO	1	AJINGI	131,934,486.26	-	218,617.98	34,163,680.84	166,316,785.08	
	2	ALBASU	135,135,586.95	-	223,922.26	35,249,688.61	170,609,197.82	
	3	BAGWAI	123,217,031.49	-	204,172.99	33,398,132.17	156,819,336.65	
	4	BEBEJI	133,673,444.51	-	221,499.47	35,161,945.47	169,056,889.45	
	5	BICHI	162,016,615.16	-	268,464.65	41,145,294.93	203,430,374.74	
	6	BUNKURE	129,079,434.29	-	213,887.10	33,943,577.12	163,236,898.51	
	7	DALA	208,348,246.85	-	345,237.05	50,752,151.06	259,445,634.96	
	8	DANBATTA	141,950,949.70	-	235,215.45	36,457,682.38	178,643,847.53	
	9	DAWAKIN KUDU	152,591,760.78	-	252,847.48	37,638,959.93	190,483,568.19	
	10	DAWAKIN TOFA	153,660,470.24	-	254,618.35	39,163,683.37	193,078,771.96	
	11	DOGUWA	142,422,019.17	-	235,996.02	32,607,087.80	175,265,102.99	
	12	FAGGE	139,528,560.73	-	231,201.51	35,837,920.21	175,597,682.45	
	13	GABASAWA	145,787,618.96	-	241,572.89	36,667,004.68	182,696,196.52	
	14	GARKO	130,043,210.31	-	215,484.10	33,374,602.90	163,633,297.31	
	15	GARUN MALLAM	129,364,613.38	-	214,359.65	30,255,042.89	159,834,015.93	
	16	GAYA	139,813,504.94	-	231,673.66	35,986,283.41	176,031,462.02	
	17	GEZAWA	159,657,330.42	-	264,555.27	41,482,299.09	201,404,184.78	
	18	GWALE	191,951,485.35	-	318,067.30	46,906,235.21	239,175,787.86	
	19	GWARZO	131,971,387.97	-	218,679.13	34,831,586.47	167,021,653.56	
	20	KABO	127,163,221.82	-	210,711.90	32,786,574.72	160,160,508.45	
	21	KANO MUNICIPAL	185,278,128.16	-	307,009.42	47,141,256.62	232,726,394.20	
	22	KARAYE	123,309,792.72	-	204,326.70	31,944,335.56	155,458,454.98	
	23	KIBIYA	124,444,840.43	-	206,207.49	31,627,605.90	156,278,653.82	
	24	KIRU	160,548,817.54	-	266,032.48	40,310,039.96	201,124,889.97	
	25	KUMBOTSO	164,045,291.97	-	271,826.20	42,425,503.88	206,742,622.06	
			3,666,937,850.12	-	6,076,186.50	931,258,175.17	4,604,272,211.79	
	State	S/n	Local Government Councils	Gross Statutory Allocation	Deduction	Exchange Gain Difference	Value Added Tax	Total Allocation
			₦	₦	₦	₦	₦	₦
19	KANO	26	KUNCHI	125,793,182.18	-	208,441.72	29,883,728.05	155,885,351.95
		27	KURA	123,193,502.24	-	204,134.00	32,160,913.28	155,558,549.53
		28	MADOBI	123,305,019.77	-	204,318.79	31,619,943.63	155,129,282.19
		29	MAKODA	146,136,911.06	-	242,151.67	37,436,214.97	183,815,277.70
		30	MINJIBIR	147,280,136.86	-	244,046.02	36,852,729.91	184,376,912.78
		31	NASSARAWA	254,643,453.50	-	421,949.10	62,814,594.42	317,879,997.02
		32	RANO	127,545,283.28	-	211,344.99	32,217,736.12	159,974,364.38
		33	RIMIN GADO	126,227,874.20	-	209,162.01	29,461,421.84	155,898,458.05
		34	ROGO	151,097,962.38	-	250,372.23	37,798,511.39	189,146,846.01
		35	SHANONO	124,670,382.68	-	206,581.22	31,890,089.42	156,767,053.32
		36	SUMAILA	157,793,159.61	-	261,466.30	39,556,018.59	197,610,644.49
		37	TAKAI	138,567,690.29	-	229,609.33	36,103,387.27	174,900,686.88
		38	TARAUNI	144,090,116.08	-	238,760.09	37,366,237.45	181,695,113.62
		39	TOFA	113,435,451.31	-	187,964.72	28,982,970.86	142,606,386.90
		40	TSANYAWA	125,066,613.50	-	207,237.78	33,047,769.90	158,321,621.18
		41	TUDUN WADA	154,211,576.08	-	255,531.55	38,069,742.10	192,536,849.73
		42	UNGOGO	180,299,808.66	-	298,760.25	47,421,437.94	228,020,006.85
		43	WARAWA	117,664,010.61	-	194,971.53	31,088,602.67	148,947,584.81
		44	WUDIL	138,356,497.22	-	229,259.38	34,913,091.30	173,498,847.89
		KANO TOTAL	6,386,316,481.64	-	10,582,248.16	1,619,943,316.28	8,016,842,047.07	

20	KATSINA	1	BAKORI	140,590,447.55	-	232,961.07	31,261,043.33	172,084,451.95
		2	BATAGARAWA	144,870,213.84	-	240,052.73	33,648,144.81	178,758,411.38
		3	BATSARI	157,605,106.39	-	261,154.69	35,302,855.56	193,169,116.65
		4	BAURE	147,770,461.55	-	244,858.49	34,519,473.46	182,534,793.50
		5	BINDAWA	138,197,624.58	-	228,996.12	31,463,449.25	169,890,069.94
		6	CHARANCHI	129,267,946.73	-	214,199.47	30,463,760.66	159,945,906.87
		7	DAN-MUSA	129,690,980.28	-	214,900.45	28,841,665.40	158,747,546.13
		8	DANDUME	138,860,114.19	-	230,093.88	31,014,765.85	170,104,973.92
		9	DANJA	130,244,185.04	-	215,817.12	29,656,171.22	160,116,173.38
		10	DAURA	157,034,573.77	-	260,209.31	36,031,313.44	193,326,096.52
		11	DUTSI	129,603,320.07	-	214,755.19	29,271,023.61	159,089,098.88
		12	DUTSINMA	143,946,770.27	-	238,522.57	32,637,539.18	176,822,832.02
		13	FASKARI	156,869,346.40	-	259,935.52	34,425,220.79	191,554,502.71
		14	FUNTUA	156,502,553.50	-	259,327.74	36,427,988.35	193,189,869.60
		15	INGAWA	136,666,698.74	-	226,459.35	32,643,099.41	169,536,257.50
		16	JIBIA	153,965,327.43	-	255,123.51	32,642,760.38	186,863,211.32
		17	KAFUR	158,936,279.19	-	263,360.47	34,889,635.58	194,089,275.24
		18	KAITA	152,145,716.20	-	252,108.38	33,636,346.27	186,034,170.85
		19	KANKARA	166,845,131.55	-	276,465.59	37,795,533.59	204,917,130.73
		20	KANKIA	132,862,530.94	-	220,155.77	31,400,930.57	164,483,617.28
		21	KATSINA	182,986,819.06	-	303,212.68	42,726,507.90	226,016,539.64
		22	KURFI	128,757,391.04	-	213,353.47	29,105,437.27	158,076,181.78
		23	KUSADA	121,641,602.50	-	201,562.47	27,863,607.46	149,706,772.44
		24	MAIADUA	147,975,186.17	-	245,197.73	34,773,955.68	182,994,339.58
		25	MALUMFASHI	147,253,079.54	-	244,001.18	33,535,923.10	181,033,003.82
		26	MANI	139,680,128.15	-	231,452.66	33,132,196.19	173,043,777.00
		27	MASHI	142,613,728.36	-	236,313.69	32,872,357.17	175,722,399.22
		28	MATAZU	120,125,622.89	-	199,050.47	28,952,463.14	149,277,136.50
		29	MUSAWA	143,737,907.84	-	238,176.48	32,776,070.27	176,752,154.58
		30	RIMI	129,660,244.33	-	214,849.52	31,557,566.31	161,432,660.15
		31	SABUWA	134,339,379.30	-	222,602.93	30,357,777.26	164,919,759.50
		32	SAFANA	144,143,396.21	-	238,848.38	33,594,169.90	177,976,414.49
		33	SANDAMU	139,702,103.97	-	231,489.07	30,441,655.36	170,375,248.40
		34	ZANGO	136,919,524.13	-	226,878.28	31,625,306.18	168,771,708.59
KATSINA TOTAL		4,862,011,441.72	-	8,056,446.41	1,111,287,713.91	5,981,355,602.04		
21	KEBBI	1	ALIERU	109,626,512.36	-	181,653.24	25,194,792.09	135,002,957.69
		2	AREWA	179,125,380.05	-	296,814.20	33,199,963.06	212,622,157.32
		3	ARGUNGU	150,875,830.62	-	250,004.15	33,976,632.20	185,102,466.97
		4	AUGIE	124,573,406.65	-	206,420.53	28,674,275.25	153,454,102.43
		5	BAGUDO	165,907,493.98	-	274,911.91	36,847,134.61	203,029,540.50
		6	BIRNIN -KEBBI	202,977,782.72	-	336,338.09	38,922,252.97	242,236,373.77
		7	BUNZA	138,283,146.34	-	229,137.83	28,957,304.49	167,469,588.66
		8	DANDI KAMBA	146,905,759.55	-	243,425.67	30,504,133.23	177,653,318.45
		9	DANKO /WASAGU	182,503,067.89	-	302,411.09	38,704,115.67	221,509,594.64
		10	FAKAI	127,078,229.82	-	210,571.07	28,940,420.38	156,229,221.27
		11	GWANDU	134,227,776.19	-	222,418.01	30,961,563.82	165,411,758.02
		12	JEGA	148,082,413.34	-	245,375.41	33,832,066.23	182,159,854.98
		13	KALGO	123,236,913.82	-	204,205.93	26,512,295.26	149,953,415.01
		14	KOKO/BESSE	141,422,412.51	-	234,339.66	31,204,722.15	172,861,474.32
		15	MAIYAMA	163,612,340.28	-	271,108.79	32,634,175.80	196,517,624.88
		16	NGASKI	131,085,191.04	-	217,210.68	29,181,408.87	160,483,810.59
		17	SAKABA	129,180,367.96	-	214,054.35	26,819,735.27	156,214,157.58
		18	SHANGA	134,056,836.07	-	222,134.75	29,342,791.14	163,621,761.97
		19	SURU	162,190,837.68	-	268,753.34	30,908,063.57	193,367,654.58
		20	YAURI	124,632,445.83	-	206,518.36	27,486,962.81	152,325,927.00
		21	ZURU	148,866,959.13	-	246,675.41	31,946,673.76	181,060,308.31
KEBBI TOTAL		3,068,451,103.83	-	5,084,482.45	654,751,482.64	3,728,287,068.93		

22	KOGI	1	ADAVI	159,011,282.95	(17,480,389.99)	263,484.75	34,712,616.50	176,506,994.21
		2	AJAKUTA	140,601,857.47	(17,480,389.99)	232,979.98	29,296,613.87	152,651,061.33
		3	ANKPA	177,446,357.96	(17,480,389.99)	294,032.03	39,130,896.95	199,390,896.95
		4	BASSA	140,500,208.87	(17,480,389.99)	232,811.55	30,494,911.15	153,747,541.58
		5	DEKINA	192,107,426.06	(17,480,389.99)	318,325.70	38,653,463.10	213,598,824.87
		6	IBAJI	149,364,929.72	(17,480,389.99)	247,500.56	29,690,440.87	161,822,481.16
		7	IDAH	125,330,740.91	(17,480,389.99)	207,675.45	26,414,380.74	134,472,407.11
		8	IGALAMELA	146,862,768.52	(17,480,389.99)	243,354.43	31,039,203.38	160,664,936.34
		9	IJUMU	144,028,887.35	(17,480,389.99)	238,658.63	29,134,417.91	155,921,573.90
		10	KABBA/BUNU	152,271,210.82	(17,480,389.99)	252,316.32	30,864,666.42	165,907,803.57
		11	KOGI	134,042,614.45	(17,480,389.99)	222,111.19	28,861,220.78	145,645,556.43
		12	KOTON KARFE	171,133,181.72	(17,480,389.99)	283,570.97	34,242,505.87	188,178,868.57
		13	MOPA-MURO	112,958,113.42	(17,480,389.99)	187,173.77	23,988,357.65	119,653,254.85
		14	OFU	164,224,136.17	(17,480,389.99)	272,122.55	34,032,844.53	181,048,713.26
		15	OGORI/MAGONGO	109,662,369.98	(17,480,389.99)	181,712.65	23,688,986.76	116,052,679.40
		16	OKEHI	158,985,444.16	(17,480,389.99)	263,441.94	34,563,778.64	176,332,274.75
		17	OKENE	198,837,055.87	(17,480,389.99)	329,476.82	42,718,397.74	224,404,540.45
		18	OLAMABORO	150,196,840.98	(17,480,389.99)	248,879.05	31,861,846.12	164,827,176.16
		19	OMALA	142,213,269.68	(17,480,389.99)	235,650.12	28,352,798.81	153,321,328.62
		20	YAGBA EAST	152,487,007.64	(17,480,389.99)	252,673.90	31,107,214.48	166,366,506.03
		21	YAGBA WEST	149,203,270.60	(17,480,389.99)	247,232.69	30,505,556.96	162,475,670.26
KOGI TOTAL		3,171,468,975.30	(367,088,189.79)	5,255,185.05	663,355,119.22	3,472,991,089.78		
23	KWARA	1	ASA	128,859,778.46	-	213,523.13	29,765,380.72	158,838,682.31
		2	BARUTEN	211,902,435.49	-	351,126.41	35,395,045.33	247,648,607.23
		3	EDU	162,409,915.51	-	269,116.35	34,853,261.99	197,532,293.85
		4	EKITI	98,904,025.52	-	163,885.87	24,911,368.13	123,979,279.52
		5	IFELODUN	171,608,805.71	-	284,359.09	35,163,346.50	207,056,511.30
		6	ILORIN EAST	147,495,585.96	-	244,403.02	35,045,903.60	182,785,892.58
		7	ILORIN SOUTH	149,085,178.15	-	247,037.01	35,342,969.04	184,675,184.20
		8	ILORIN WEST	175,804,133.83	-	291,310.83	45,919,271.53	222,014,716.19
		9	IREPODUN	127,094,862.85	-	210,598.63	31,269,015.97	158,574,477.45
		10	KAI AMA	169,014,190.80	-	280,059.76	29,611,389.48	198,905,640.05
		11	MORO	133,982,510.27	-	222,011.59	28,569,049.87	162,773,571.73
		12	OFFA	119,007,663.88	-	197,197.99	27,272,702.69	146,477,564.56
		13	OKE-ERO	99,575,715.70	-	164,998.87	25,099,127.59	124,839,842.16
		14	OSIN	99,153,466.75	-	164,299.20	25,242,812.06	124,560,578.01
		15	OYUN	113,216,764.20	-	187,602.35	27,583,194.04	140,987,560.60
		16	PATEGI	137,031,462.19	-	227,063.77	28,808,071.93	166,066,597.88
KWARA TOTAL		2,244,146,495.29	-	3,718,593.87	499,851,910.47	2,747,716,999.63		

27	OGUN	1	ABEOKUTA NORTH	136,191,795.48	(5,788,847.52)	225,672.42	36,052,093.61	166,680,714.00
		2	ABEOKUTA SOUTH	140,597,190.00	(5,788,847.52)	232,972.25	39,371,211.62	174,412,526.34
		3	ADO-ODO/OTA	216,102,535.44	(5,788,847.52)	358,086.05	58,105,591.40	268,777,365.37
		4	EGBADO NORTH	142,089,231.18	(5,788,847.52)	235,444.59	34,729,640.48	171,265,468.73
		5	EGBADO SOUTH	127,337,337.40	(5,788,847.52)	211,000.42	33,849,768.06	155,609,258.35
		6	EWEKORO	96,862,302.50	(5,788,847.52)	160,502.70	26,140,441.97	117,374,399.65
		7	REMO NORTH	94,360,999.39	(5,788,847.52)	156,357.99	26,462,867.48	115,191,377.34
		8	IFO	211,883,625.23	(5,788,847.52)	351,095.24	57,988,419.73	264,434,292.68
		9	IJEBU EAST	126,097,104.30	(5,788,847.52)	208,945.33	29,872,576.54	150,389,778.65
		10	IJEBU NORTH	157,546,001.91	(5,788,847.52)	261,056.75	41,680,605.49	193,698,816.64
		11	IJEBU ODE	121,546,809.42	(5,788,847.52)	201,405.40	32,844,993.89	148,804,361.19
		12	IKENNE	109,812,225.48	(5,788,847.52)	181,960.97	30,451,586.30	134,656,925.23
		13	IJEBU NORTH EAST	99,024,050.60	(5,788,847.52)	164,084.76	26,986,546.17	120,385,834.01
		14	IMEKO-AFON	113,840,721.65	(5,788,847.52)	188,636.26	27,975,385.53	136,215,895.92
		15	IPOKIA	119,238,836.74	(5,788,847.52)	197,581.04	32,600,479.41	146,248,049.67
		16	OBAFEMI/OWODE	144,577,448.21	(5,788,847.52)	239,567.61	37,918,296.51	176,946,464.81
		17	ODEDAH	121,369,880.44	(5,788,847.52)	201,112.22	29,821,924.21	145,604,069.35
		18	ODOGBOLU	112,800,678.09	(5,788,847.52)	186,912.89	31,020,357.10	138,219,100.56
		19	OGUN WATERSIDE	107,142,844.10	(5,788,847.52)	177,537.75	27,345,994.67	128,877,529.00
		20	SHAGAMU	145,321,105.28	(5,788,847.52)	240,799.86	39,583,720.88	179,356,778.50
		OGUN TOTAL	2,643,742,722.83	(115,776,950.40)	4,380,732.50	700,802,501.04	3,233,149,005.98	
28	ONDO	1	AKOKO NORTH EAST	140,077,862.61	(2,620,951.49)	232,111.71	33,584,079.03	171,273,101.86
		2	AKOKO NORTH WEST	148,179,913.43	(2,620,951.49)	245,536.96	36,186,741.11	181,991,240.02
		3	AKOKO SOUTH WEST	150,859,348.75	(2,620,951.49)	249,976.84	37,250,914.80	185,739,288.90
		4	AKOKO SOUTH EAST	111,894,967.36	(2,620,951.49)	185,412.11	27,279,117.75	136,738,545.73
		5	AKURE NORTH	117,252,384.02	(2,620,951.49)	194,289.45	30,612,610.98	145,438,332.97
		6	AKURE SOUTH	180,189,340.87	(2,620,951.49)	298,577.20	45,640,419.69	223,507,386.27
		7	IDANRE	126,904,031.98	(2,620,951.49)	210,282.42	30,438,819.91	154,932,182.82
		8	IFEDORE	127,856,393.42	(2,620,951.49)	211,860.50	33,646,326.47	159,093,628.91
		9	OKITIPUPA	153,714,605.10	(2,620,951.49)	254,708.06	37,527,502.32	188,875,863.98
		10	ILAJE	166,799,209.78	(2,620,951.49)	276,389.50	41,395,930.32	205,850,578.10
		11	ESE-EDO	127,626,294.76	(2,620,951.49)	211,479.22	32,198,700.37	157,415,522.86
		12	ILE-OLUJI-OKEIGBO	132,101,580.77	(2,620,951.49)	218,894.86	33,411,915.33	163,111,439.47
		13	IRELE	122,764,164.33	(2,620,951.49)	203,422.58	31,533,371.44	151,880,006.86
		14	ODIGBO	153,533,339.87	(2,620,951.49)	254,407.70	37,309,568.44	188,476,364.52
		15	ONDO EAST	101,895,239.34	(2,620,951.49)	168,842.37	26,759,168.48	126,202,298.70
		16	ONDO WEST	168,405,095.95	(2,620,951.49)	279,050.48	40,925,141.61	206,988,336.55
		17	OSE	135,688,820.30	(2,620,951.49)	224,838.98	31,515,402.40	164,808,110.20
		18	OWO	159,198,936.12	(2,620,951.49)	263,795.70	36,532,153.42	193,373,933.75
		ONDO TOTAL	2,524,941,528.77	(47,177,126.82)	4,183,876.64	623,747,883.87	3,105,696,162.46	

29	OSUN	1	ATAKUMOSA EAST	99,491,888.31	(2,734,288.18)	164,859.97	25,773,611.31	122,696,071.41
		2	ATAKUMOSA WEST	99,770,976.82	(2,734,288.18)	165,322.43	25,261,392.11	122,463,403.18
		3	AIYEDADE	124,297,878.19	(2,734,288.18)	205,963.97	30,804,601.94	152,574,155.92
		4	AIYEDIRE	109,876,576.94	(2,734,288.18)	182,067.60	25,749,810.81	133,074,167.17
		5	BOLUWADURO	103,977,717.14	(2,734,288.18)	172,293.08	25,405,958.08	126,821,680.11
		6	BORIPE	118,425,512.73	(2,734,288.18)	196,233.35	30,056,412.02	145,943,869.93
		7	EDE NORTH	99,258,174.92	(2,734,288.18)	164,472.70	26,291,255.12	122,979,614.56
		8	EDE SOUTH	103,084,710.37	(2,734,288.18)	170,813.35	25,762,626.46	126,283,862.00
		9	EGBEDORE	101,388,927.57	(2,734,288.18)	168,003.40	25,654,134.18	124,476,776.98
		10	EJIGBO	115,096,467.99	(2,734,288.18)	190,717.06	29,600,947.85	142,153,844.72
		11	IFE CENTRAL	121,867,664.18	(2,734,288.18)	201,937.06	31,947,974.99	151,283,288.05
		12	IFE EAST	140,850,935.73	(2,734,288.18)	233,392.71	33,360,612.34	171,710,652.60
		13	IFE NORTH	131,293,388.64	(2,734,288.18)	217,555.67	31,028,502.89	159,805,159.01
		14	IFE SOUTH	114,447,171.50	(2,734,288.18)	189,641.16	29,783,825.16	141,686,349.64
		15	IFEDAYO	89,935,020.01	(2,734,288.18)	149,024.06	23,119,686.62	110,469,442.51
		16	IFELODUN	115,889,784.92	(2,734,288.18)	192,031.60	27,167,126.89	140,514,655.23
		17	ILA	102,172,690.45	(2,734,288.18)	169,302.11	24,814,268.29	124,421,972.67
		18	ILESHA EAST	106,516,135.92	(2,734,288.18)	176,499.28	27,834,218.82	131,792,565.85
		19	ILESHA WEST	112,874,551.73	(2,734,288.18)	187,035.30	27,628,693.75	137,955,992.60
		20	IREPODUN	111,706,049.10	(2,734,288.18)	185,099.07	28,709,683.74	137,866,543.73
		21	IREWOLE	120,861,735.14	(2,734,288.18)	200,270.22	30,343,984.38	148,671,701.57
		22	ISOKAN	109,702,070.15	(2,734,288.18)	181,778.44	27,603,062.45	134,752,622.86
		23	IWO	134,894,089.82	(2,734,288.18)	223,522.10	33,583,699.60	165,967,023.34
		24	OBOKUN	111,862,745.80	(2,734,288.18)	185,358.72	28,507,210.02	137,821,026.35
		25	ODO-OTIN	147,377,775.61	(2,734,288.18)	244,207.81	29,700,557.33	174,588,252.57
		26	OLA-OLUWA	100,876,651.06	(2,734,288.18)	167,154.55	25,800,463.15	124,109,980.58
		27	OLORUNDA	122,015,119.35	(2,734,288.18)	202,181.40	29,541,277.10	149,024,289.66
		28	ORIADE	122,406,343.12	(2,734,288.18)	202,829.66	30,684,243.31	150,559,127.91
		29	OROLU	107,867,602.28	(2,734,288.18)	178,738.69	27,596,281.68	132,908,334.47
		30	OSOGBO	120,010,783.84	(2,734,288.18)	198,860.18	31,231,925.92	148,707,281.76
OSUN TOTAL				3,420,097,139.36	(82,028,645.40)	5,667,166.69	850,348,048.29	4,194,083,708.94
30	OYO	1	AFJIO	118,113,425.85	(2,536,017.62)	195,716.22	34,443,338.54	150,216,462.99
		2	AKINYELE	137,164,922.95	(2,536,017.62)	227,284.91	39,677,141.94	174,533,332.18
		3	ATIBA	136,631,251.17	(2,536,017.62)	226,400.61	36,852,477.52	171,174,111.68
		4	ATISBO	146,384,310.22	(2,536,017.62)	242,561.62	32,857,927.24	176,948,781.45
		5	EGBEDA	148,521,567.34	(2,536,017.62)	246,103.09	44,438,190.20	190,669,843.02
		6	IBADAN NORTH	152,649,939.45	(2,536,017.62)	252,943.88	46,148,435.44	196,515,301.16
		7	IBADAN NORTH EAST	165,493,957.52	(2,536,017.62)	274,226.67	47,748,967.86	210,981,134.43
		8	IBADAN NORTH WEST	121,797,479.32	(2,536,017.62)	201,820.76	35,708,697.61	155,171,980.08
		9	IBADAN SOUTH EAST	144,547,903.75	(2,536,017.62)	239,518.65	43,385,340.39	185,636,745.18
		10	IBADAN SOUTH WEST	151,335,012.94	(2,536,017.62)	250,765.03	44,506,811.57	193,556,571.92
		11	IBARAPA CENTRAL	109,450,897.34	(2,536,017.62)	181,362.24	32,328,145.85	139,424,387.81
		12	IBARAPA NORTH	114,144,194.92	(2,536,017.62)	189,139.12	32,200,192.77	143,997,509.19
		13	IDO	111,895,917.70	(2,536,017.62)	185,413.69	32,347,267.62	141,892,581.38
		14	SAKI WEST	166,194,973.84	(2,536,017.62)	275,388.27	44,196,048.99	208,130,393.48
		15	IFELOJU	113,329,445.76	(2,536,017.62)	187,789.07	33,362,009.51	144,343,226.72
		16	IREPO	118,923,167.14	(2,536,017.62)	197,057.97	33,655,413.33	150,239,620.83
		17	ISEYIN	155,375,123.64	(2,536,017.62)	257,459.57	42,766,934.38	195,863,499.96
		18	ITESIJAWU	134,349,013.89	(2,536,017.62)	222,618.90	34,068,972.36	166,104,587.52
		19	IWAJOWA	123,334,359.07	(2,536,017.62)	204,367.40	32,328,213.66	153,330,922.51
		20	OLORUNSOGO	111,363,893.62	(2,536,017.62)	184,532.11	30,889,266.94	139,901,675.05
		21	KAJOLA	137,533,752.73	(2,536,017.62)	227,896.07	38,974,518.78	174,200,149.97
		22	LAGELU	127,392,650.41	(2,536,017.62)	211,092.07	35,377,999.57	160,445,724.43
		23	OGBOMOSHO NORTH	131,883,395.89	(2,536,017.62)	218,533.32	38,820,120.70	168,386,032.29
		24	OGBOMOSHO SOUTH	112,901,804.86	(2,536,017.62)	187,080.46	32,181,410.04	142,734,277.74
		25	OGO-OLUWA	103,316,270.86	(2,536,017.62)	171,197.05	29,765,354.68	130,716,804.97
		26	OLUYOLE	136,951,601.70	(2,536,017.62)	226,931.44	39,091,690.45	173,734,205.97
		27	ONA-ARA	149,212,597.82	(2,536,017.62)	247,248.14	43,318,414.22	190,242,242.55
		28	ORELOPE	114,282,664.04	(2,536,017.62)	189,368.57	32,427,280.68	144,363,295.67
		29	ORI IRE	137,438,147.79	(2,536,017.62)	227,737.65	35,559,113.88	170,688,981.70
		30	OYO EAST	116,043,654.89	(2,536,017.62)	192,286.57	33,743,088.66	147,443,012.49
		31	OYO WEST	116,550,237.29	(2,536,017.62)	193,125.98	34,583,225.78	148,790,571.43
		32	SAKI EAST	115,984,277.20	(2,536,017.62)	192,188.18	32,819,344.67	146,459,792.43
		33	IFEDAPO	133,693,877.60	(2,536,017.62)	221,533.32	34,978,815.77	166,358,209.08
OYO TOTAL				4,314,185,690.50	(83,688,581.46)	7,148,688.61	1,215,550,171.61	5,453,195,969.26

31	PLATEAU	1	BARKIN LADI	157,703,524.94	-	261,317.77	33,003,750.81	190,968,593.52
		2	BASSA	159,084,028.53	-	263,605.29	33,789,777.41	193,137,411.23
		3	BOKKOS	158,390,802.62	-	262,456.60	33,219,853.88	191,873,113.10
		4	JOS EAST	120,249,112.07	-	199,255.09	26,923,775.41	147,372,142.57
		5	JOS NORTH	209,217,043.76	-	346,676.66	50,229,138.54	259,792,858.96
		6	JOS SOUTH	180,919,512.90	-	299,787.11	41,917,002.20	223,136,302.22
		7	KANAM	158,819,018.45	-	263,166.17	32,368,460.68	191,450,645.30
		8	KANKE	140,262,812.85	-	232,418.18	29,352,782.03	169,848,013.06
		9	LANGTANG NORTH	143,864,162.03	-	238,385.68	30,655,977.78	174,758,525.50
		10	LANGTANG SOUTH	136,476,006.92	-	226,143.37	28,327,597.76	165,029,748.05
		11	MANGU	188,559,303.46	-	312,446.39	41,117,888.73	229,989,638.58
		12	MIKANG	126,947,991.41	-	210,355.26	27,724,516.27	154,882,862.94
		13	PANKSHIN	169,478,025.03	-	280,828.34	34,117,017.26	203,875,870.63
		14	QUAN-PAN	169,232,903.76	-	280,422.17	34,472,600.72	203,985,926.65
		15	RIYOM	133,740,747.78	-	221,610.99	30,039,877.23	164,002,236.00
		16	SHENDAM	170,410,003.67	-	282,372.65	35,224,452.25	205,916,828.57
		17	WASE	181,061,387.49	-	300,022.20	32,084,753.36	213,446,163.05
PLATEAU TOTAL		2,704,416,387.68	-	4,481,269.93	574,569,222.30	3,283,466,879.92		
32	RIVERS	1	AHOADA	120,470,384.29	-	199,621.74	37,414,085.85	158,084,091.88
		2	AHOADA WEST	150,518,389.13	-	249,411.86	43,020,289.01	193,788,090.00
		3	AKUKUTORU	138,659,008.76	-	229,760.64	36,685,763.58	175,574,532.99
		4	ANDONI	148,015,713.67	-	245,264.88	40,415,389.27	188,676,367.82
		5	ASARITORU	137,395,613.10	-	227,667.17	41,031,828.86	178,655,109.14
		6	BONNY	137,372,654.52	-	227,629.13	40,710,284.86	178,310,568.51
		7	DEGEMA	148,880,523.78	-	246,697.89	43,043,886.08	192,171,107.74
		8	ELEME	144,237,065.10	-	239,003.59	39,050,759.76	183,526,828.45
		9	EMOHUA	137,577,166.76	-	227,968.01	39,797,796.94	177,602,931.71
		10	ETCHE	161,331,370.64	-	267,329.18	43,022,255.43	204,620,955.25
		11	GONAKA	143,681,765.69	-	238,083.45	41,623,654.27	185,543,503.41
		12	IKWERRE	137,515,775.45	-	227,866.28	38,972,238.47	176,715,880.20
		13	KHANA	163,255,127.60	-	270,516.88	46,057,530.49	209,583,174.98
		14	OBIO/AKPOR	199,923,610.05	-	331,277.26	57,623,621.65	257,878,508.96
		15	OBUA/ODUAL	161,406,983.92	-	267,454.47	45,296,118.08	206,970,556.47
		16	OGBA/EGBEMA/NDONI	162,873,799.02	-	269,885.02	45,365,417.53	208,509,101.56
		17	OGU/BOLO	111,901,575.13	-	185,423.06	31,171,439.83	143,258,438.02
		18	OKRIKA	137,695,366.18	-	228,163.87	41,162,426.45	179,085,956.49
		19	OMUMMA	109,137,154.14	-	180,842.36	32,912,944.41	142,230,940.91
		20	OPOBO/NKORO	118,050,319.91	-	195,611.65	36,380,968.07	154,626,899.63
		21	OYIGBO	121,924,493.90	-	202,031.23	34,426,479.58	156,553,004.71
		22	PORT HARCOURT	226,429,615.99	-	375,198.23	62,799,110.44	289,603,924.66
		23	TAI	134,020,560.28	-	222,074.64	34,094,900.04	168,337,534.96
RIVERS TOTAL		3,352,274,036.99	-	5,554,782.51	952,079,188.95	4,309,908,008.46		

33	SOKOTO	1	BINJI	125,565,609.96	(1,564,740.79)	208,064.63	27,807,506.16	152,016,439.95
		2	BODINGA	142,935,738.27	(1,564,740.79)	236,847.27	32,579,742.69	174,187,587.43
		3	DANGE-SHUNI	154,037,018.12	(1,564,740.79)	255,242.30	33,877,581.63	186,605,101.27
		4	GADA	167,247,589.34	(1,564,740.79)	277,132.47	37,520,277.88	203,480,258.90
		5	GORONYO	157,330,629.36	(1,564,740.79)	260,699.88	33,046,937.59	189,073,526.03
		6	GUDU	142,559,358.58	(1,564,740.79)	236,223.60	27,164,485.95	168,395,327.34
		7	GWADABAWA	162,823,129.78	(1,564,740.79)	269,801.06	36,373,717.86	197,901,907.90
		8	ILLELA	138,938,722.31	(1,564,740.79)	230,224.13	30,890,178.79	168,494,384.44
		9	ISA	157,268,284.78	(1,564,740.79)	260,596.57	30,592,774.32	186,556,914.88
		10	KEBBE	141,991,366.07	(1,564,740.79)	235,282.42	29,138,638.67	169,800,546.37
		11	KWARE	131,669,604.44	(1,564,740.79)	218,179.07	29,765,249.42	160,088,292.14
		12	RABAH	156,768,684.23	(1,564,740.79)	259,768.72	30,800,401.42	186,264,113.58
		13	SABON BIRNI	164,481,984.66	(1,564,740.79)	272,549.81	34,762,675.25	197,952,468.93
		14	SHAGARI	148,206,981.89	(1,564,740.79)	245,581.82	31,291,871.47	178,179,694.38
		15	SILAME	132,710,273.21	(1,564,740.79)	219,903.47	27,763,498.97	159,128,934.87
		16	SOKOTO NORTH	147,472,684.40	(1,564,740.79)	244,365.07	36,474,615.68	182,626,924.36
		17	SOKOTO SOUTH	146,281,326.54	(1,564,740.79)	242,390.97	33,902,534.86	178,861,511.58
		18	TAMBUWAL	163,793,616.68	(1,564,740.79)	271,409.17	35,937,917.91	198,438,202.98
		19	TANGAZA	151,011,113.68	(1,564,740.79)	250,228.32	28,405,976.72	178,102,577.92
		20	TURETA	137,422,316.84	(1,564,740.79)	227,711.42	25,321,880.12	161,407,167.59
		21	WAMAKKO	141,661,264.95	(1,564,740.79)	234,735.44	32,865,416.43	173,196,676.03
		22	WURNO	136,300,148.91	(1,564,740.79)	225,851.97	31,691,529.92	166,652,790.01
		23	YABO	127,781,359.60	(1,564,740.79)	211,736.17	28,484,498.01	154,912,852.99
SOKOTO TOTAL				3,376,258,806.60	(35,989,038.17)	5,594,525.73	726,459,907.72	4,072,324,201.88
34	TARABA	1	ARDO KOLA	126,832,261.40	-	210,163.49	27,134,892.44	154,177,317.34
		2	BALI	217,039,207.27	-	359,638.14	35,408,378.40	252,807,223.81
		3	DONGA	149,066,011.82	-	247,005.25	30,334,736.74	179,647,753.81
		4	GASHAKA	177,985,709.58	-	294,925.74	27,193,207.05	205,473,842.37
		5	GASSOL	192,286,054.51	-	318,621.69	37,836,842.56	230,441,518.76
		6	IBI	133,206,254.85	-	220,725.32	26,940,487.83	160,367,468.01
		7	JALINGO	128,121,519.68	-	212,299.82	30,723,545.97	159,057,365.46
		8	KARIM LAMIDU	198,862,120.30	-	329,518.36	34,520,708.10	233,712,346.75
		9	KURMI	141,557,867.58	-	234,564.11	27,447,485.84	169,239,917.53
		10	LAU	130,700,055.72	-	216,572.50	27,790,524.88	158,707,153.10
		11	SARDAUNA	195,046,048.88	-	323,195.05	36,459,533.02	231,828,776.95
		12	TAKUM	154,385,253.48	-	255,819.33	30,418,682.65	185,059,755.46
		13	USSA	132,692,065.63	-	219,873.30	28,853,749.26	161,765,688.19
		14	WUKARI	190,062,538.73	-	314,937.28	37,619,654.57	227,997,130.58
		15	YORRO	125,994,983.77	-	208,776.11	27,303,665.75	153,507,425.63
		16	ZING	136,679,317.84	-	226,480.26	29,877,170.54	166,782,968.63
TARABA TOTAL				2,530,517,271.03	-	4,193,115.75	495,863,265.60	3,030,573,652.38

35	YOBE	1	BADE	141,249,947.22	-	234,053.88	30,805,461.47	172,289,462.56
		2	BURSARI	156,307,050.81	-	259,003.79	28,726,613.70	185,292,668.29
		3	DAMATURU	130,874,315.44	-	216,861.26	27,295,193.62	158,386,370.32
		4	FIKA	146,531,518.94	-	242,805.54	30,609,700.71	177,384,025.19
		5	FUNE	205,521,665.04	-	340,553.35	41,721,005.77	247,583,224.16
		6	GEIDAM	170,324,378.67	-	282,230.77	31,992,977.33	202,599,586.76
		7	GUJBA	156,812,575.91	-	259,841.45	30,148,133.85	187,220,551.21
		8	GULAMI	136,237,964.11	-	225,748.93	28,345,941.39	164,809,654.42
		9	JAKUSKO	179,676,075.40	-	297,726.71	36,860,754.88	216,834,556.98
		10	KARASUWA	126,717,377.13	-	209,973.13	28,582,047.73	155,509,397.98
		11	MACHINA	121,375,100.09	-	201,120.87	25,504,528.48	147,080,749.44
		12	NANGERE	130,132,668.78	-	215,632.33	27,282,242.36	157,630,543.47
		13	NGURU	141,534,668.50	-	234,525.67	31,541,174.77	173,310,368.94
		14	POTISKUM	155,742,801.90	-	258,068.82	35,287,142.11	191,288,012.82
		15	TARMUA	144,449,891.08	-	239,356.25	26,562,192.63	171,251,439.96
		16	YUNUSARI	150,541,544.23	-	249,450.23	29,858,798.49	180,649,792.95
		17	YUSUFARI	150,183,804.86	-	248,857.45	28,859,652.36	179,292,314.67
YOBE TOTAL				2,544,213,348.11	-	4,215,810.42	519,983,561.63	3,068,412,720.15
36	ZAMFARA	1	ANKA	141,363,573.40	-	234,242.16	30,261,572.53	171,859,388.09
		2	BAKURA	136,875,270.55	-	226,804.95	33,287,490.14	170,389,565.64
		3	BUKKUYUM	161,535,239.06	-	267,667.00	34,964,238.39	196,767,144.45
		4	BUNGUDU	178,287,778.45	-	295,426.28	38,102,648.93	216,685,853.65
		5	GUMMI	155,180,510.70	-	257,137.09	34,483,210.72	189,920,858.51
		6	GUSAU	215,477,080.18	-	357,049.66	46,595,221.50	262,429,351.34
		7	KAURA NAMODA	163,645,494.11	-	271,163.73	39,692,738.97	203,609,396.81
		8	KIYAWA	148,471,020.58	-	246,019.33	32,725,635.72	181,442,675.63
		9	MARADUN	160,501,371.85	-	265,953.86	34,911,280.59	195,678,606.30
		10	MARU	211,848,721.44	-	351,037.40	40,406,957.24	252,606,716.08
		11	SHINKAFI	132,274,097.74	-	219,180.72	29,811,939.82	162,305,218.29
		12	TALATA MAFARA	152,778,769.20	-	253,157.36	35,204,616.60	188,236,543.16
		13	TSAFE	161,864,083.51	-	268,211.90	38,651,280.85	200,783,576.26
		14	ZURMI	178,763,825.16	-	296,215.09	40,538,300.71	219,598,340.96
ZAMFARA TOTAL				2,298,866,835.94	-	3,809,266.53	509,637,132.72	2,812,313,235.18
37	FCT-ABUJA	1	ABAJI	118,086,156.16	-	195,671.03	258,505,260.63	376,787,087.82
		2	ABUJA MUNICIPAL	301,446,006.68	-	499,501.83	307,335,128.75	609,280,637.25
		3	BWARI	169,796,292.08	-	281,355.72	269,949,297.97	440,026,945.77
		4	GWAGWALADA	145,517,673.40	-	241,125.58	265,240,326.00	410,999,124.98
		5	KUJE	138,266,533.19	-	229,110.30	261,144,538.86	399,640,182.36
		6	KWALI	142,226,203.45	-	235,671.55	260,362,716.34	402,824,591.34
				1,015,338,864.96	-	1,682,436.01	1,622,537,268.56	2,639,558,569.53
				111,746,364,620.45	(1,052,634,014.08)	185,165,873.91	31,637,602,631.29	142,516,499,111.56

Methodology

The Nigerian government financial system operates a structure where funds flow to the three systems of government from what is termed the FEDERATION ACCOUNT. The Federation Account serves as the central pocket through which our Governments – Federal, State, and Local Government – fund developmental projects as well as maintain their respective workforce.

The Flow of Revenue into the Federation Account included oil revenues and related taxes, revenues generated from the Nigerian Customs Service trade facilitation activities, company income tax (CIT), any sale of national assets, surplus and dividends from State Owned Enterprises (SOE)

Fundamentally, there are two components of the revenue allocation formula used for the disbursement of the Federation Account to the three tiers of government.

These are

1. Vertical Allocation Formula (VAF)
2. Horizontal Allocation Formula (HAF)

The Vertical Allocation Formula: This formula shows the percentage allocated to the three tiers of government i.e. federal, states and local governments. This formula is applied vertically to the total volume of disburseable revenue in the Federation Account at a particular point in time. The VAF allows every tier of government to know what is due to it; the Federal Government on one hand and the 36 States and the FCT and 774 Local Governments on the other.

The Horizontal Allocation Formula: The formula is applicable to States and Local Governments only. It provides the basis for sharing of the volume of revenue already allocated to the 36 States and 774 Local Governments. Through the application of the principles of horizontal allocation formula, the allocation due to each State or Local Government is determined.

Thus, it can conveniently be concluded that the vertical allocation formula is for inter-tier sharing between the three tiers of government while the horizontal allocation formula is for intra tier sharing amongst the 36 States and the 774 Local Governments in Nigeria

The current vertical allocation formula on the net federation account revenue distributable (i.e. after statutory deductions such as 13% derivation and other charges and costs and excluding VAT) is as follows:

Federal Government – 52.68% (This is further divided into general ecological problems (1%), Federal Capital Territory (1%), Development of natural resources (1.68%), statutory stabilization (0.5%) and the balance of 48.5% for the Federal Government).

State Government – 26.72%

Local Government – 20.60%

In addition to the federation account distributable revenue above, there is also a separate sharing ratio for Value Added Tax in which Federal gets 15%, States share 50% and Local Governments share the balance of 35%.

On the other hand, the horizontal allocation formula which is more for the States and Local governments and accordingly which captures factors/principles and percentage is as follows:

Equality – 40%. Here 40% of disburseable revenue from the share of the States 26.72% from the Federation account is divided equally across all 36 States. The remaining 60% of the 26.72% of the State's share of the Federation account is disbursed as follows:

Population – 30%. Here 30% of State's share of 26.72% is shared dependent on each State's share of total population as determined by the National Population Commission.

Landmass/Terrain – 10%. Land mass of a State or local government shall be the proportional areal size (PAS) of the State or the local government to the total areal size of Nigeria, and shall be obtained as follows-

$$\text{for each State - (PAS) = } \frac{\text{Areal size of State} \times 100}{\text{Total areal size of Nigeria}}$$

The allocation due to terrain is made on the basis of the proportional areal size of the three identified major terrain types present in the State or Local Government area respectively, which are-

- (i) wetlands/ waterbodies;
- (ii) plains; and
- (iii) highlands;

Internally Generated Revenue (IGR) – 10%. Each State is mandated to contribute 10% of its IGR into a joint State and Local Government account to be shared equally

Social Development Factor – 10%. This comprises of Education (4%), Health (3.0%) and Water (3.0%).

Education as a parameter for allocation to Social Development Factor (SDF) relates to primary school enrolment which attracts 60 per cent of the allocation to education while the remaining 40 per cent is made using secondary school enrolment. Allocation on the basis of primary school enrolment is made solely on direct proportion to school enrollment. 50 per cent of the allocation on the basis of secondary school enrolment is made in direct proportion to school enrollment while the remaining 50 per cent is made in inverse proportion to school enrollment. School enrolment refers to public funded schools only.

Health as a parameter for allocation to social development factor relates to the number of State/Local Government hospital beds there are and 50 per cent of the allocation to health is made in direct proportion to the number of the State hospital beds, while the remaining 50 per cent is made in inverse proportion to the number of State hospital beds.

Water as a parameter for allocation to social development factor shall be represented by mean annual rainfall in the State headquarters and territorial spread of State: 50 per cent of the allocation to water shall be made in direct proportion to the State's territorial spread, while the remaining 50 per cent shall be made in inverse proportion to the mean annual rainfall in each State headquarters, using the most current live year figures, the same year for all the States.

Acknowledgements/Contacts

Acknowledgements

We acknowledge the contributions of our strategic partner, The Office of The Accountant General of The Federation and our technical partners, Proshare in the design, concept and production of this publication.



**OFFICE OF THE ACCOUNTANT
GENERAL OF THE FEDERATION**


proshare


Contact Us

 @nigerianstat

 NBSNigeria

 www.nigerianstat.gov.ng

 **Head Office Address**
Plot 762, Independence Avenue, Central
Business District, FCT, Abuja Nigeria.

 +234 803 386 5388

 feedback@nigerianstat.gov.ng