



NATIONAL BUREAU OF STATISTICS

Federation Account Allocation Committee (FAAC)

(OCTOBER 2019 Disbursement)



Report Date: November 2019

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

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Executive Summary

The Federation Account Allocation Committee (FAAC) disbursed the sum of N693.52bn to the three tiers of government in October 2019 from the revenue generated in September 2019.

The amount disbursed comprised of N599.70bn from the Statutory Account, N92.87bn from Valued Added Tax (VAT) and N954.20m exchange gain differences.

Federal Government received a total of N293.80bn from the N693.52bn. States received a total of N186.81bn and Local Governments received N140.86bn. The sum of N51.53bn 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 N5.61bn, N8.18bn and N5.70bn respectively as cost of revenue collections.

Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that the sum of N226.21bn was disbursed to the FGN consolidated revenue account; N5.32bn shared as share of derivation and ecology; N2.66bn as stabilization fund; N8.94bn for the development of natural resources; and N6.17bn to the Federal Capital Territory (FCT) Abuja.

Federation Account Allocation Committee (FAAC) October 2019 Disbursement

Summary of Gross Revenue Allocation by FAAC
for the month of September, 2019 Shared in October, 2019



Summary of Gross Revenue Allocation by FAAC for the month of September, 2019 Shared in October, 2019

BENEFICIARIES

 FGN	Statutory		N279,984,953,294.94
	Exchange Gain Difference		N441,782,631.26
	VAT		N13,373,885,921.06
	Total		N293,800,621,847.26

 State	Statutory		N142,012,109,947.62
	Exchange Gain Difference		N224,078,054.43
	VAT		N44,579,619,736.86
	Total		N186,815,807,738.91

 LGCs	Statutory		N109,485,384,166.21
	Exchange Gain Difference		N172,754,787.47
	VAT		N31,205,733,815.80
	Total		N140,863,872,769.48

 13% Derivation Fund	Statutory		N51,416,909,624.20
	Exchange Gain Difference		N115,588,888.43
	VAT		----
	Total		N51,532,498,512.63

 Cost of Collection - NCS	Statutory		N5,100,442,797.73
	Exchange Gain Difference		----
	VAT		N517,256,307.55
	Total		N5,617,699,105.28

 Cost of Collections - FIRS	Statutory		N4,986,945,872.54
	Exchange Gain Difference		----
	VAT		N3,197,712,003.85
	Total		N8,184,657,876.39

Federation Account Allocation Committee (FAAC) October 2019 Disbursement

Summary of Gross Revenue Allocation by FAAC
for the month of September, 2019 Shared in October, 2019

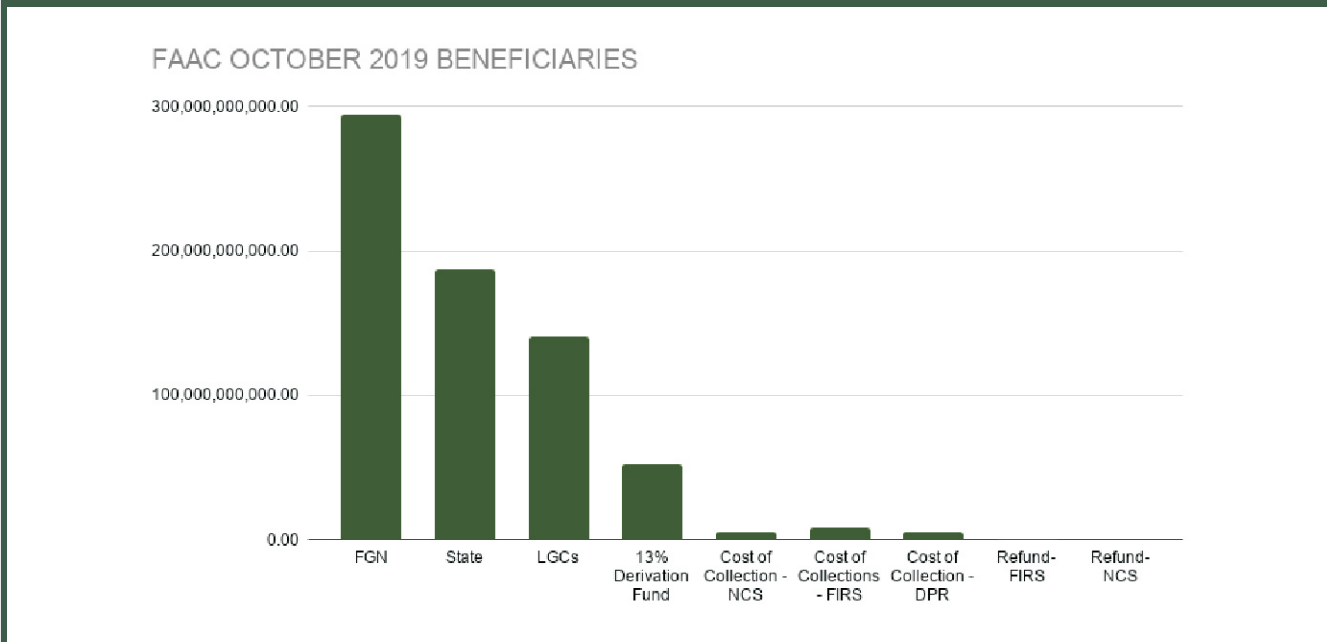


 Cost of Collections - DPR	Statutory		N5,709,841,943.08
	Exchange Gain Difference		-----
	VAT		-----
	Total		N5,709,841,943.08

 FIRS Refund	Statutory		N1,000,000,000.00
	Exchange Gain Difference		-----
	VAT		-----
	Total		N1,000,000,000.00

 NCS Refund	Statutory		N4,576,482.00
	Exchange Gain Difference		-----
	VAT		-----
	Total		N4,576,482.00

TOTAL (ALL BENEFICIARIES)		
STATUTORY		N599,701,164,128.32
EXCHANGE GAIN DIFFERENCE		N954,204,361.59
VAT		N92,874,207,785.12
TOTAL		N693,529,576,275.03



Federation Account Allocation Committee (FAAC) October 2019 Disbursement

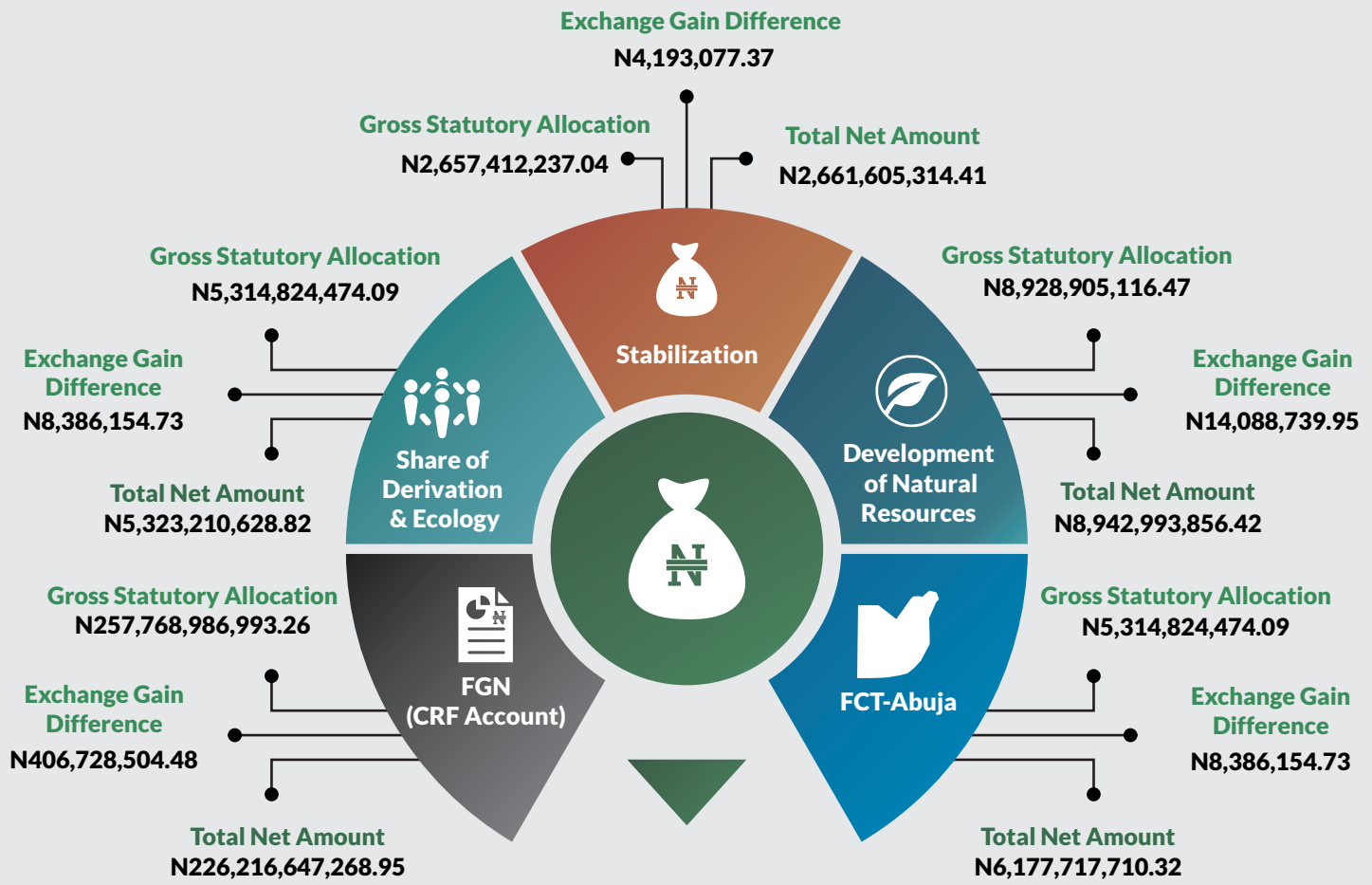
Summary of Gross Revenue Allocation by FAAC
for the month of September, 2019 Shared in October, 2019



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

FG

BENEFICIARIES



SUB-TOTAL	Gross Statutory Allocation	Exchange Gain Difference	Total Net Amount
	N279,984,953,294.94	N441,782,631.26	N249,322,174,778.91

Federation Account Allocation Committee (FAAC) October 2019 Disbursement

F.C.T ABUJA



Local Government Councils

Total Allocation

ABAJI	▶		N348,419,938.92
ABUJA MUNICIPAL	▶		N576,516,625.31
BWARI	▶		N410,451,578.26
GWAGWALADA	▶		N381,981,966.57
KUJE	▶		N370,826,452.17
KWALI	▶		N373,940,977.06

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

FCT Abuja

Gross Statutory Allocation	◀ ▶	N994,795,365.97	Exchange Gain Allocation	◀ ▶	N1,569,667.62
Deduction	◀ ▶	N 0.00			
Value Added Tax	◀ ▶	N1,465,772,504.70			



Total Allocation
N2,462,137,538.29

Federation Account Allocation Committee (FAAC) October 2019 Disbursement

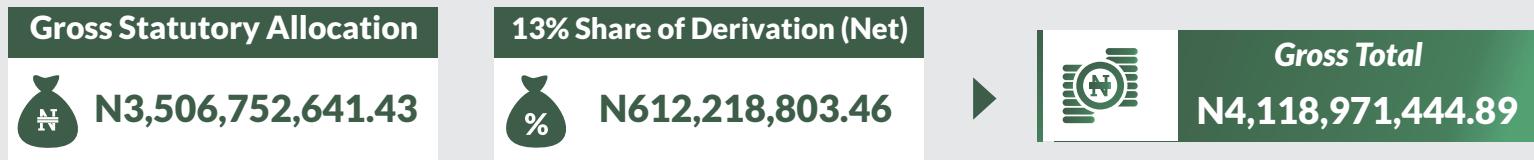
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of September, 2019 Shared in October, 2019



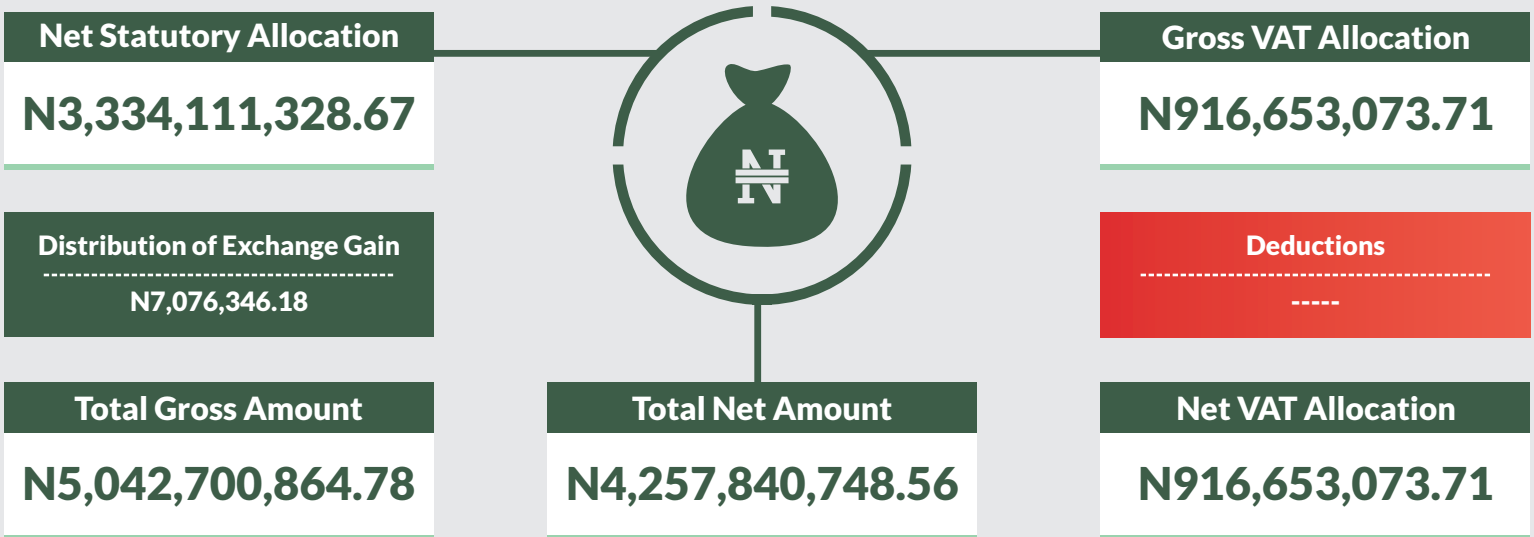
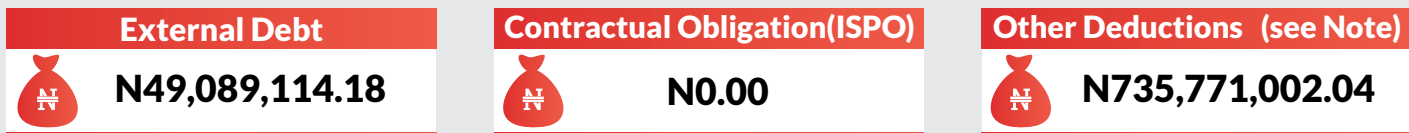
ABIA STATE

 **17**
No. of LGCs

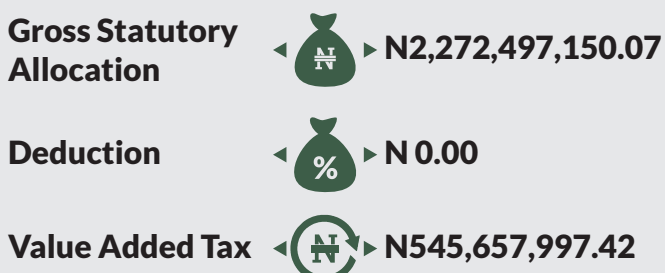
BENEFICIARIES



DEDUCTIONS



LGAs




Exchange Gain Allocation = N3,585,727.59





Total Allocation

ABA NORTH	▶		N144,742,507.00
ABA SOUTH	▶		N243,837,231.47
AROCHUKWU	▶		N169,212,805.25
BENDE	▶		N173,263,774.31
IKWUANO	▶		N157,119,526.77
ISIALA NGWA NORTH	▶		N162,328,603.63
ISIALA NGWA SOUTH	▶		N157,161,871.49
ISUIKWUATO	▶		N152,630,739.28
NNEOCHI	▶		N165,721,072.10
OBIOMA NGWA	▶		N168,872,308.77
OHAFIA	▶		N185,840,200.96
OSISIOMA	▶		N178,613,134.72
UGWUNAGBO	▶		N135,653,031.05
UKWA EAST	▶		N128,044,597.57
UKWA WEST	▶		N134,290,090.28
UMUAHIA NORTH	▶		N195,833,855.67
UMUAHIA SOUTH	▶		N168,575,524.77

Federation Account Allocation Committee (FAAC) October 2019 Disbursement

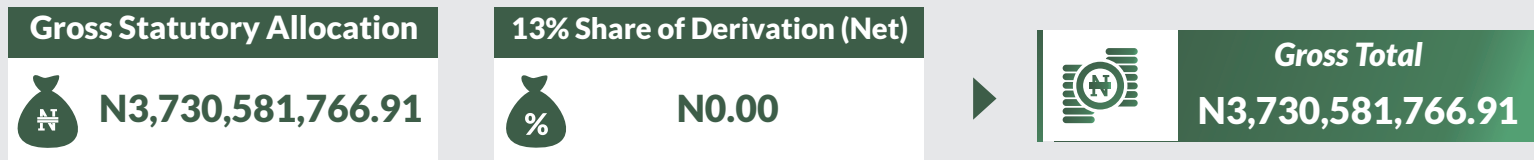
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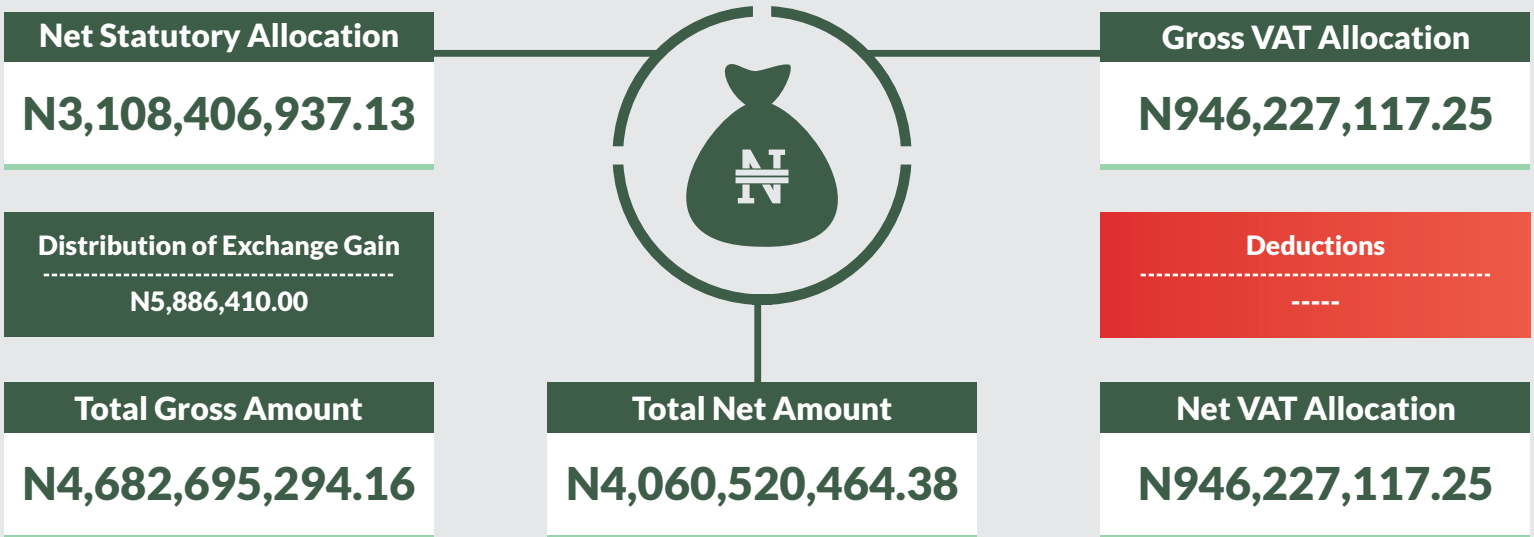
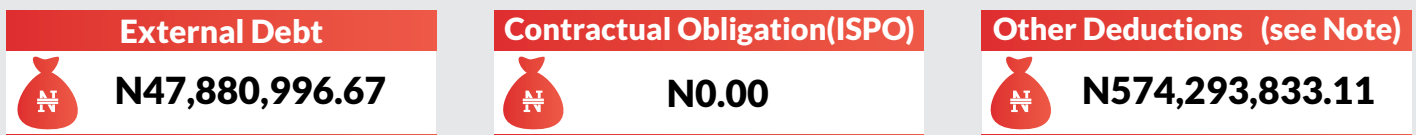
ADAMAWA STATE

 **21**
No. of LGCs

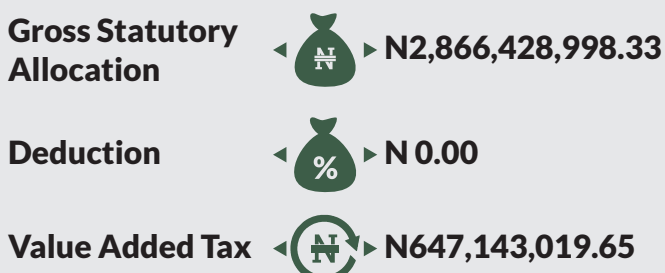
BENEFICIARIES



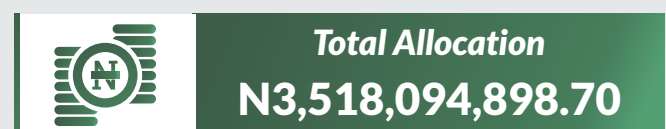
DEDUCTIONS



LGAs












Exchange Gain Allocation = N4,522,880.71





Total Allocation

DEMSA	▶		N174,674,401.28
FUFORE	▶		N207,932,719.64
GANYE	▶		N179,302,093.53
GIREI	▶		N158,647,722.28
GOMBI	▶		N158,394,609.39
GUYUK	▶		N169,333,548.87
HONG	▶		N180,954,968.81
JADA	▶		N187,773,903.86
YOLA-NORTH	▶		N169,428,248.15
LAMURDE	▶		N149,542,002.11
MADAGALI	▶		N152,982,467.03
MAIHA	▶		N148,823,171.02
MAYO-BELWA	▶		N170,874,091.95
MICHIKA	▶		N166,744,003.94
MUBI NORTH	▶		N160,254,714.10
MUBI SOUTH	▶		N149,924,887.87
NUMAN	▶		N141,383,356.49
SHELLENG	▶		N160,507,162.15



Total Allocation

SONG	▶		N197,009,457.20
TOUNGO	▶		N164,200,719.48
YOLA-SOUTH	▶		N169,406,649.55

Federation Account Allocation Committee (FAAC) October 2019 Disbursement

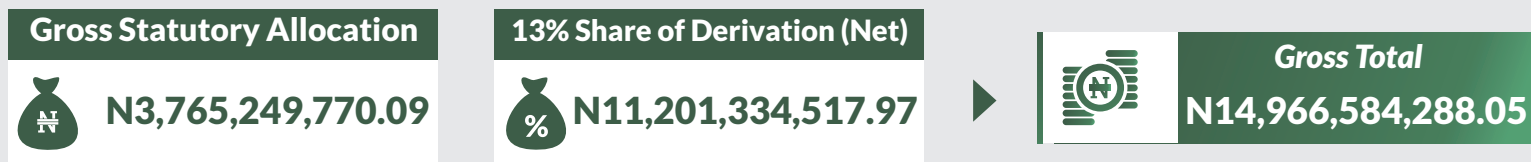
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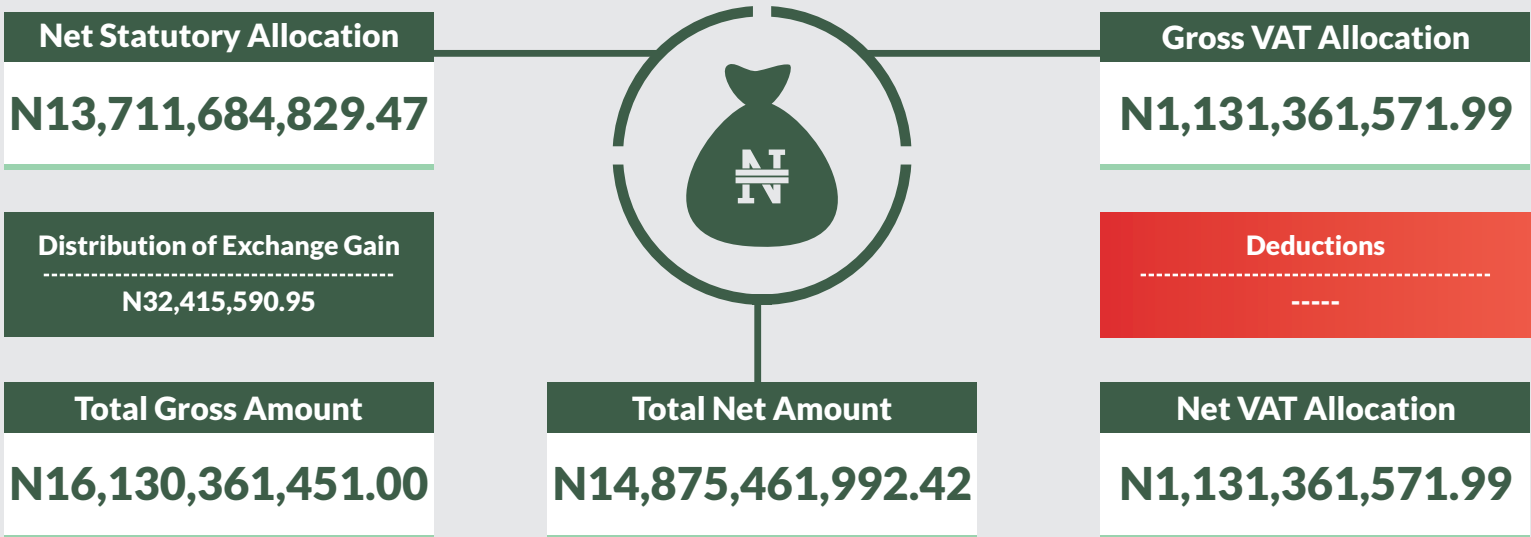
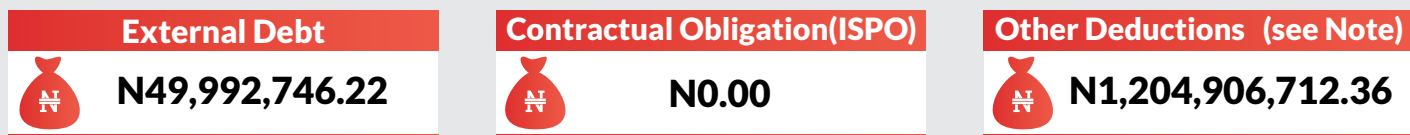
AKWA IBOM STATE

 **31**
No. of LGCs

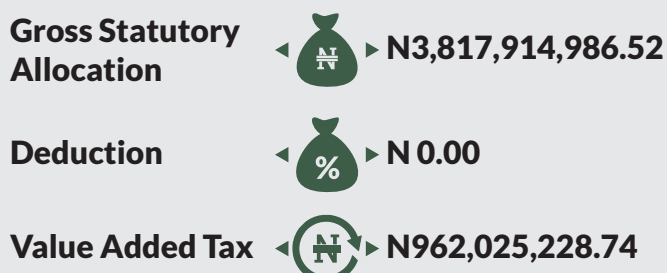
BENEFICIARIES



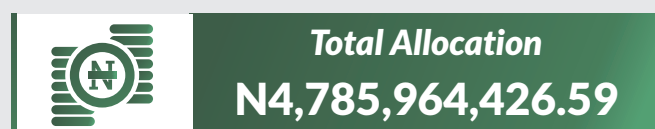
DEDUCTIONS



LGAs




Exchange Gain Allocation = N6,024,211.33

















Total Allocation

ABAK	▶		N162,147,949.79
EASTERN OBOLO	▶		N128,339,171.92
EKET	▶		N168,408,404.46
EKPE ATAI	▶		N130,514,537.70
ESSIEN UDIM	▶		N173,809,465.42
ETIM EKPO	▶		N150,211,851.67
ETINAN	▶		N170,662,867.78
IBENO	▶		N137,200,096.86
IBESIKPO ASUTAN	▶		N158,920,028.17
IBIONO IBOM	▶		N173,619,471.03
IKA	▶		N133,939,797.79
IKONO	▶		N157,351,340.36
IKOT ABASI	▶		N157,394,811.20
IKOT EKPENE	▶		N162,084,054.50
INI	▶		N147,922,170.36
ITU	▶		N152,282,908.40
MBO	▶		N142,675,452.99
MKPAT ENIN	▶		N175,052,869.38



Total Allocation

NSIT IBOM	▶		N147,134,809.87
NSIT UBIUM	▶		N154,565,954.03
OBAT AKARA	▶		N160,861,437.57
OKOBO	▶		N139,871,185.56
ONNA	▶		N146,039,343.47
ORON	▶		N146,434,980.59
ORUK ANAM	▶		N173,164,810.26
UDUNG UKO	▶		N129,711,995.52
UKANAFUN	▶		N158,156,884.50
UQUO	▶		N130,445,991.08
URUAN	▶		N165,611,837.14
URUE OFFONG/ORUK	▶		N139,143,336.63
UYO	▶		N212,284,610.62

Federation Account Allocation Committee (FAAC) October 2019 Disbursement

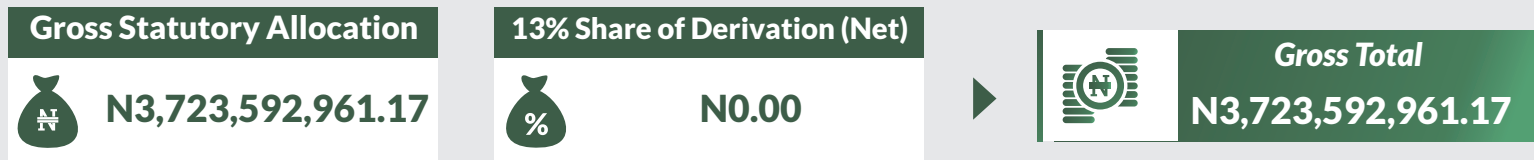
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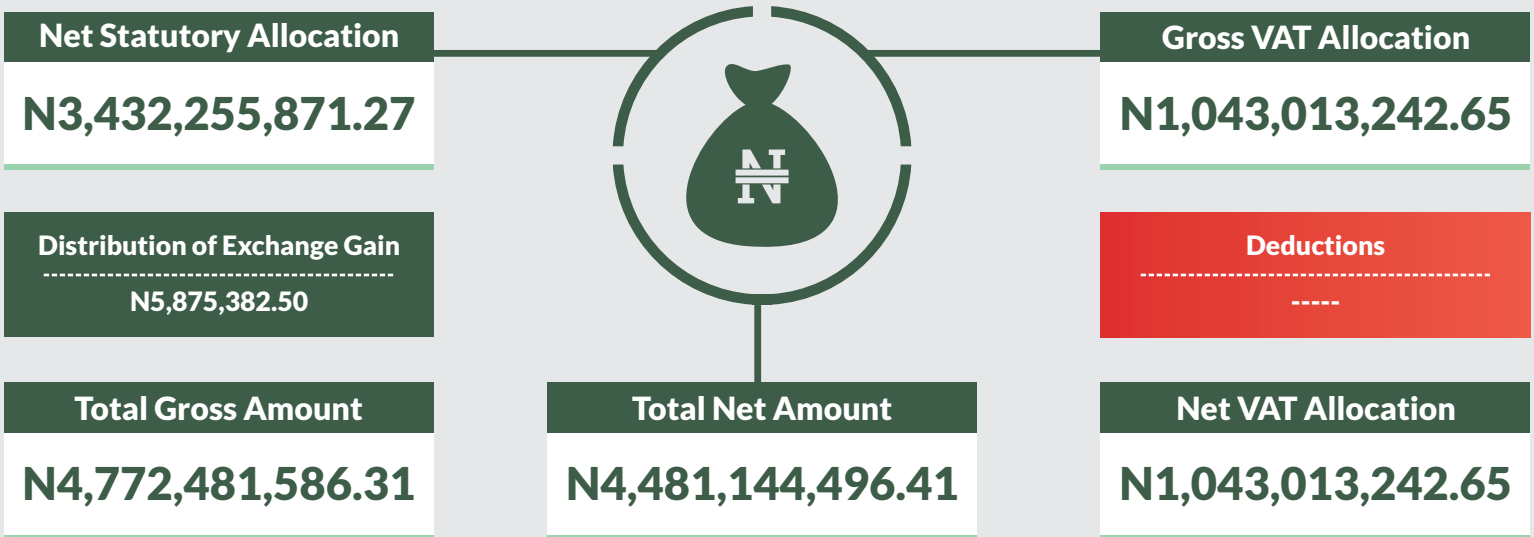
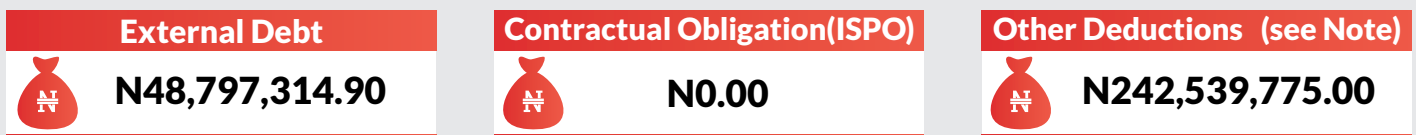
ANAMBRA STATE

 **21**
No. of LGCs

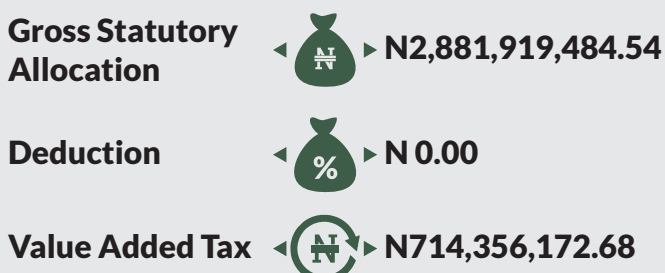
BENEFICIARIES



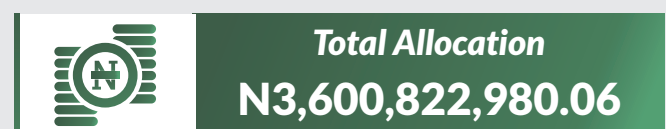
DEDUCTIONS



LGAs



Exchange Gain Allocation = N4,547,322.84





Total Allocation

AGUATA	▶		N235,548,080.90
ANAMBRA EAST	▶		N155,968,473.87
ANAMBRA WEST	▶		N160,500,607.00
ANIOCHA	▶		N195,204,381.01
AWKA NORTH	▶		N146,284,713.36
AWKA SOUTH	▶		N169,249,948.84
AYAMELUM	▶		N157,248,792.17
DUNUKOFIA	▶		N139,764,521.17
EKWUSIGWO	▶		N156,366,788.97
IDEMILI NORTH	▶		N247,400,308.26
IDEMILI SOUTH	▶		N172,122,439.94
IHIALA	▶		N209,056,335.79
NJIKOKA	▶		N154,174,463.88
NNEWI NORTH	▶		N153,733,943.51
NNEWI SOUTH	▶		N183,349,282.82
OGBARU	▶		N176,023,072.20
ONISHA NORTH	▶		N146,742,257.90
ONISHA SOUTH	▶		N151,784,322.05



Total Allocation

ORUMBA NORTH	▶		N163,920,238.58
ORUMBA SOUTH	▶		N166,486,595.20
OYI	▶		N159,893,412.63

Federation Account Allocation Committee (FAAC) October 2019 Disbursement

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



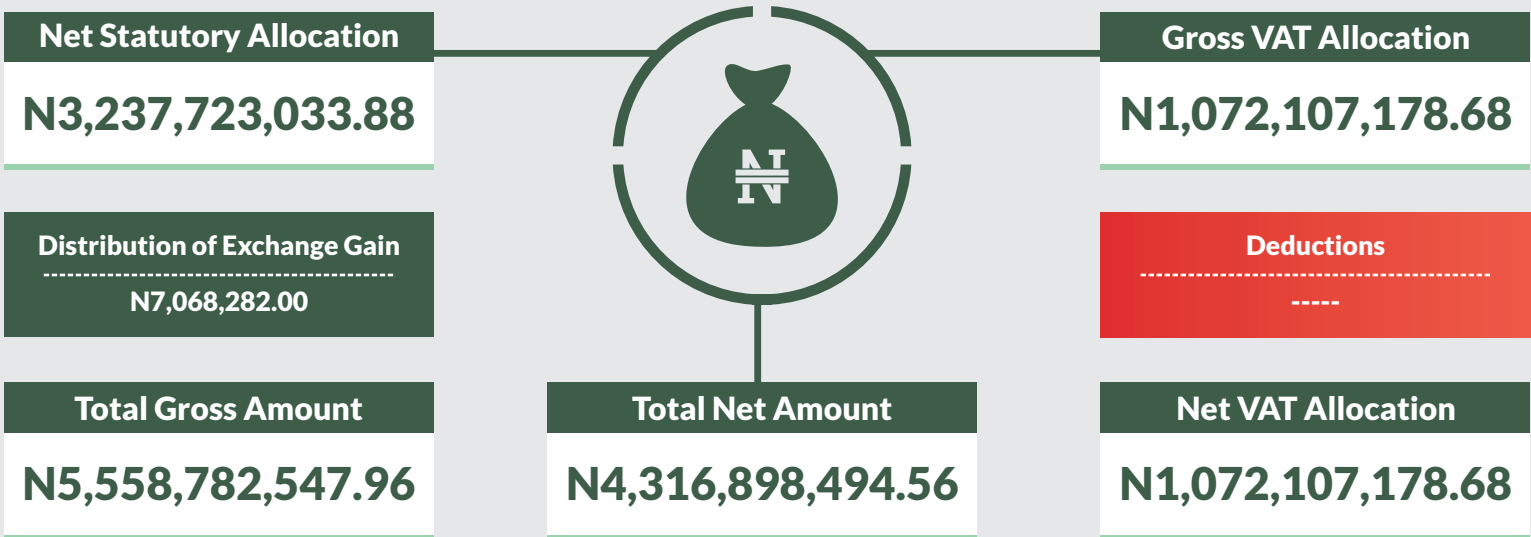
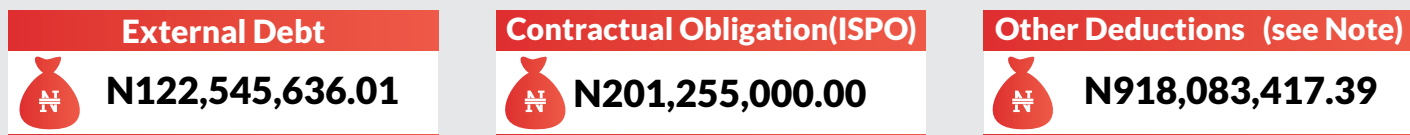
BAUCHI STATE

 **20**
No. of LGCs

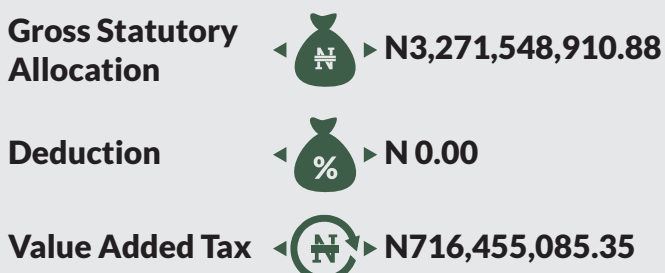
BENEFICIARIES



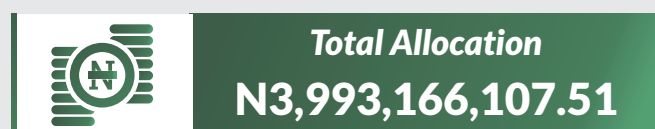
DEDUCTIONS



LGAs

















Exchange Gain Allocation = N5,162,111.28





Total Allocation

ALKALERI	▶		N258,067,253.93
BAUCHI	▶		N313,852,619.51
BOGORO	▶		N139,863,693.25
DAMBAN	▶		N165,044,882.09
DARAZO	▶		N207,941,711.97
DASS	▶		N139,421,018.20
GAMAWA	▶		N219,908,703.31
GANJUWA	▶		N219,215,504.61
GIADE	▶		N158,925,803.27
I/GADAU	▶		N182,428,118.36
JAMA'ARE	▶		N141,727,786.78
KATAGUM	▶		N215,937,576.95
KIRFI	▶		N174,792,301.28
MISAU	▶		N206,795,029.44
NINGI	▶		N262,606,906.46
SHIRA	▶		N198,186,266.60
TAFAWA BALEWA	▶		N194,583,487.40
TORO	▶		N268,147,216.49



Total Allocation

WARJI



N152,863,832.73

ZAKI



N172,856,394.87

Federation Account Allocation Committee (FAAC) October 2019 Disbursement

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



BAYELSA STATE

8
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation N3,313,635,995.81	13% Share of Derivation (Net) N10,479,896,451.99	Gross Total N13,793,532,447.80
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DEDUCTIONS

External Debt N37,128,394.56	Contractual Obligation (ISPO) N0.00	Other Deductions (see Note) N1,511,171,858.78
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Net Statutory Allocation N12,245,232,194.46		Gross VAT Allocation N794,077,482.15
Distribution of Exchange Gain N27,028,584.01		Deductions -----
Total Gross Amount N14,614,638,513.96		Total Net Amount N13,066,338,260.62

LGAs









Gross Statutory Allocation	N1,331,640,156.32
Deduction	N 0.00
Value Added Tax	N281,080,471.81

Exchange Gain Allocation = N2,101,168.24

Total Allocation
N1,614,821,796.38



Total Allocation

BRASS	▶		N191,986,653.45
EKERMOR	▶		N221,176,279.60
KOLOKUMA/OPOKUMA	▶		N147,322,538.27
NEMBE	▶		N179,168,744.45
OGBIA	▶		N190,057,976.31
SAGBAMA	▶		N187,894,053.43
SOUTHERN IJAW	▶		N255,686,097.84
YENAGOA	▶		N241,529,453.02

Federation Account Allocation Committee (FAAC) October 2019 Disbursement

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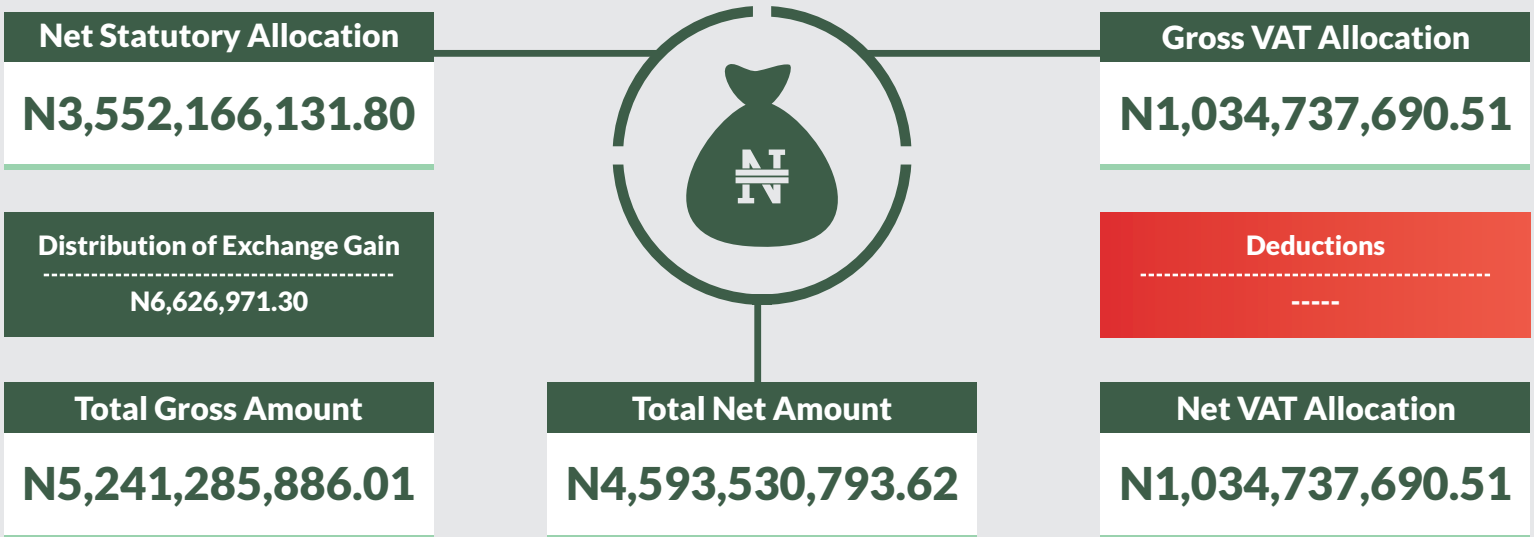
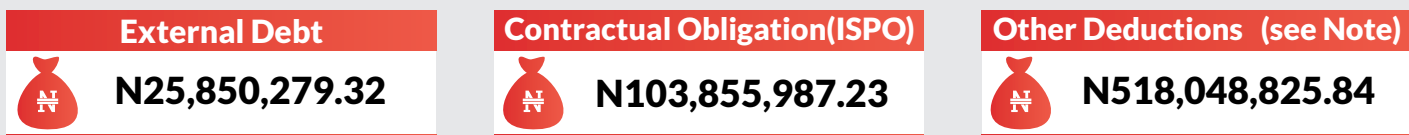
BENUE STATE

23
No. of LGCs

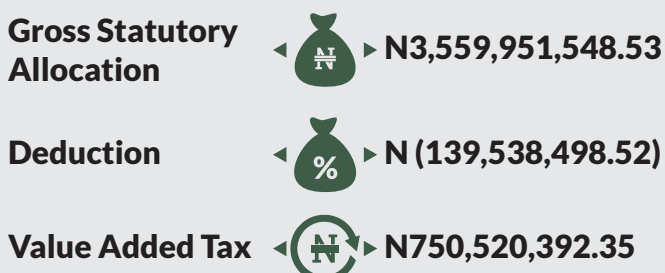
BENEFICIARIES



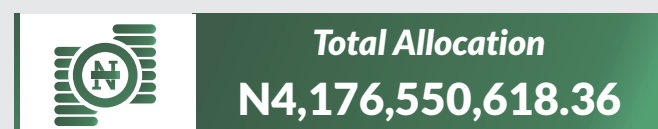
DEDUCTIONS



LGAs





















Exchange Gain Allocation = N5,617,176.01





Total Allocation

ADO	▶		N183,234,477.55
AGATU	▶		N160,528,552.30
APA	▶		N154,882,936.34
BURUKU	▶		N186,913,115.80
GBOKO	▶		N244,649,259.86
GUMA	▶		N195,698,380.50
GWER EAST	▶		N185,162,316.46
GWER WEST	▶		N159,893,941.49
KATSINA ALA	▶		N202,933,615.97
KONSHISHA	▶		N193,642,227.98
KWANDE	▶		N218,987,996.65
LOGO	▶		N170,021,051.36
MAKURDI	▶		N207,666,433.89
OBI	▶		N149,057,676.02
OGBADIBO	▶		N157,528,567.92
OHIMINI	▶		N141,870,645.84
OJU	▶		N181,053,588.07
OKPOKWU	▶		N171,709,681.65

*Total Allocation***OTUKPO****N202,320,319.32****TARKA****N137,798,567.11****UKUM****N190,403,275.28****USHONGO****N184,244,051.58****VANDEIKYA****N196,349,939.42**

Federation Account Allocation Committee (FAAC) October 2019 Disbursement

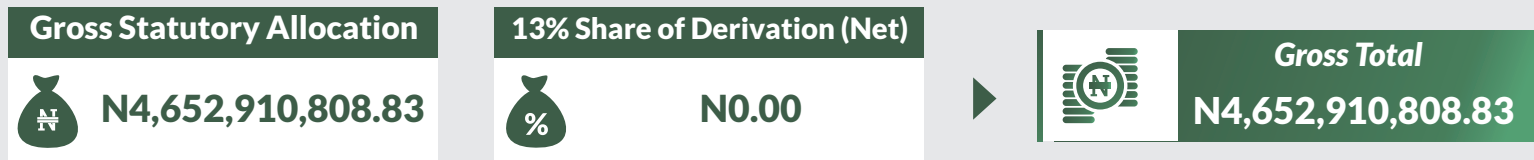
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of September, 2019 Shared in October, 2019



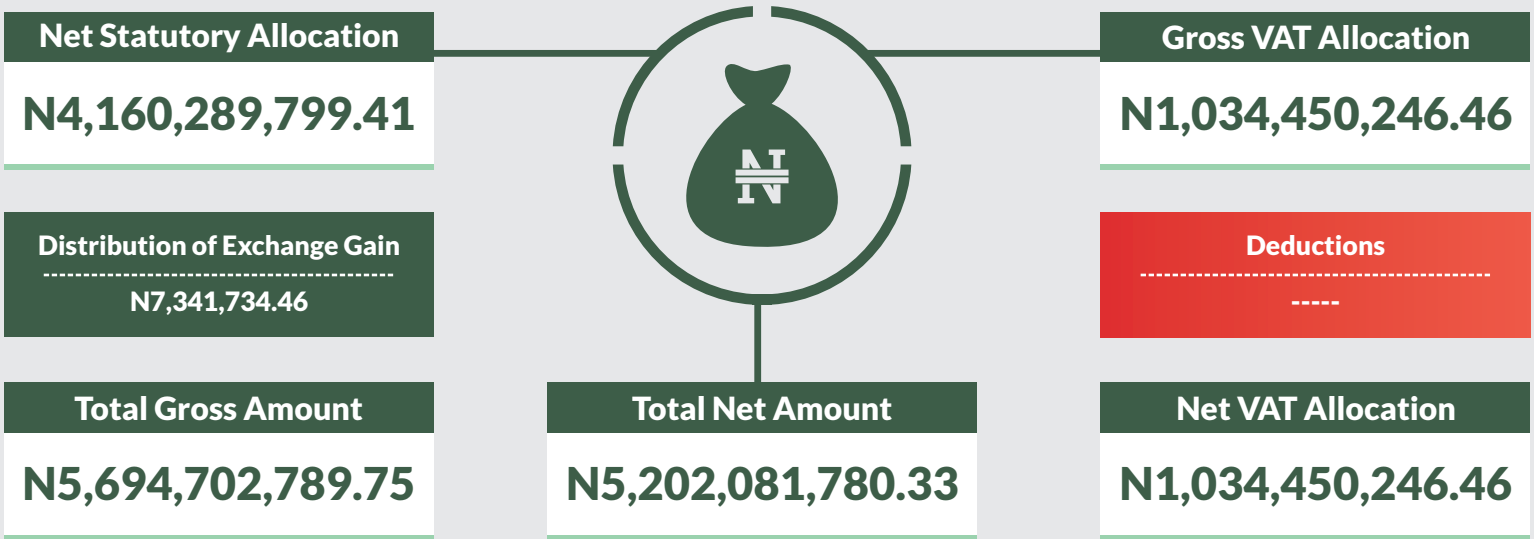
BORNO STATE

 **27**
No. of LGCs

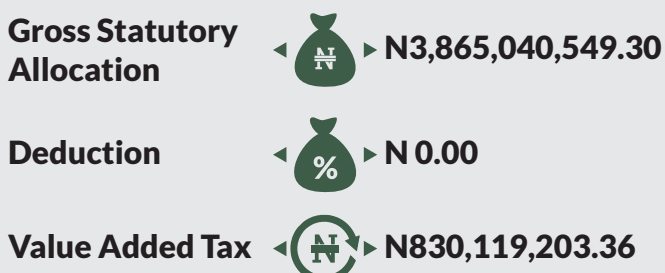
BENEFICIARIES



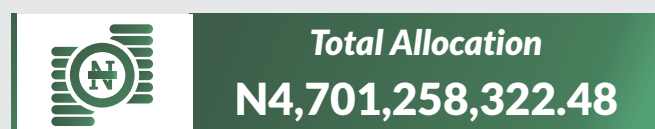
DEDUCTIONS



LGAs



Exchange Gain Allocation = N6,098,569.81





Total Allocation

ABADAN	▶		N167,126,651.84
ASKIRA UBA	▶		N165,038,285.31
BAMA	▶		N228,395,971.53
BAYO	▶		N135,119,036.65
BIU	▶		N183,621,634.27
CHIBOK	▶		N133,939,323.76
DAMBOA	▶		N218,763,340.15
DIKWA	▶		N148,524,987.23
GUBIO	▶		N174,361,664.42
GUZAMALA	▶		N149,327,868.51
GWOZA	▶		N215,394,891.48
HAWUL	▶		N153,475,431.63
JERE	▶		N178,770,062.06
KAGA	▶		N153,932,052.38
KALA BALGE	▶		N141,817,561.88
KONDUGA	▶		N202,794,942.63
KUKAWA	▶		N211,217,708.88
KWAYA KUSAR	▶		N122,861,899.18

*Total Allocation***MAFA****N160,247,189.60****MAGUMERI****N187,068,320.95****MAIDUGURI METRO****N284,301,020.54****MARTE****N172,091,102.60****MOBBAR****N161,406,610.82****MONGUNO****N157,768,818.90****NGALA****N184,948,692.10****NGANZAI****N156,334,047.17****SHANI****N152,609,206.04**

Federation Account Allocation Committee (FAAC) October 2019 Disbursement


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




CROSS RIVER STATE

 **18**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation
 **N3,765,891,900.93**

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

Gross Total
 **N3,765,891,900.93**

DEDUCTIONS

External Debt
 **N114,172,380.52**

Contractual Obligation (ISPO)
 **N633,134,951.92**


Other Deductions (see Note)
 **N903,535,446.17**

Net Statutory Allocation
N2,115,049,122.32

Distribution of Exchange Gain

N5,942,125.15

Total Gross Amount
N4,686,494,411.64


Total Net Amount
N3,035,651,633.03

Gross VAT Allocation
N914,660,385.56

Deductions

Net VAT Allocation
N914,660,385.56


LGAs

Gross Statutory Allocation  **N2,491,669,909.18**

Deduction  **N (38,551,266.10)**

Value Added Tax  **N565,408,406.11**

Exchange Gain Allocation = N3,931,555.88

 **Total Allocation**
N3,022,458,605.07



Total Allocation

ABI	▶		N161,183,060.36
AKAMKPA	▶		N195,216,901.49
AKPABUYO	▶		N196,239,851.83
BAKASSI	▶		N124,419,747.41
BEKWARA	▶		N149,088,620.37
BIASE	▶		N171,573,129.13
BOKI	▶		N193,143,329.26
CALABAR MUNICIPAL	▶		N159,440,188.01
CALABAR SOUTH	▶		N168,607,191.07
ETUNG	▶		N131,847,471.65
IKOM	▶		N175,894,840.45
OBANLIKU	▶		N152,018,579.88
OBUBRA	▶		N169,517,115.29
OBUDU	▶		N161,380,489.53
ODUKPANI	▶		N180,996,119.22
OGAJA	▶		N170,752,062.47
YAKURR	▶		N172,940,307.88
YALA	▶		N188,199,599.78

Federation Account Allocation Committee (FAAC) October 2019 Disbursement

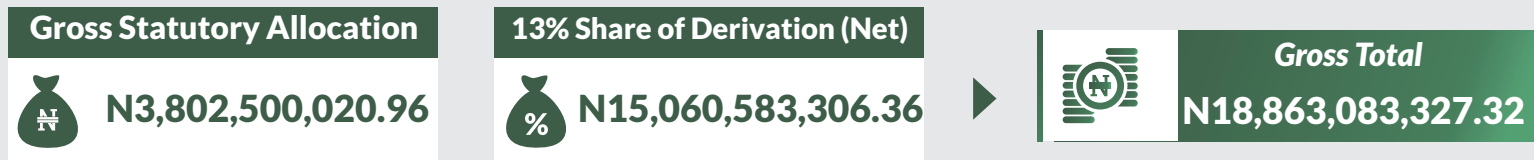
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of September, 2019 Shared in October, 2019



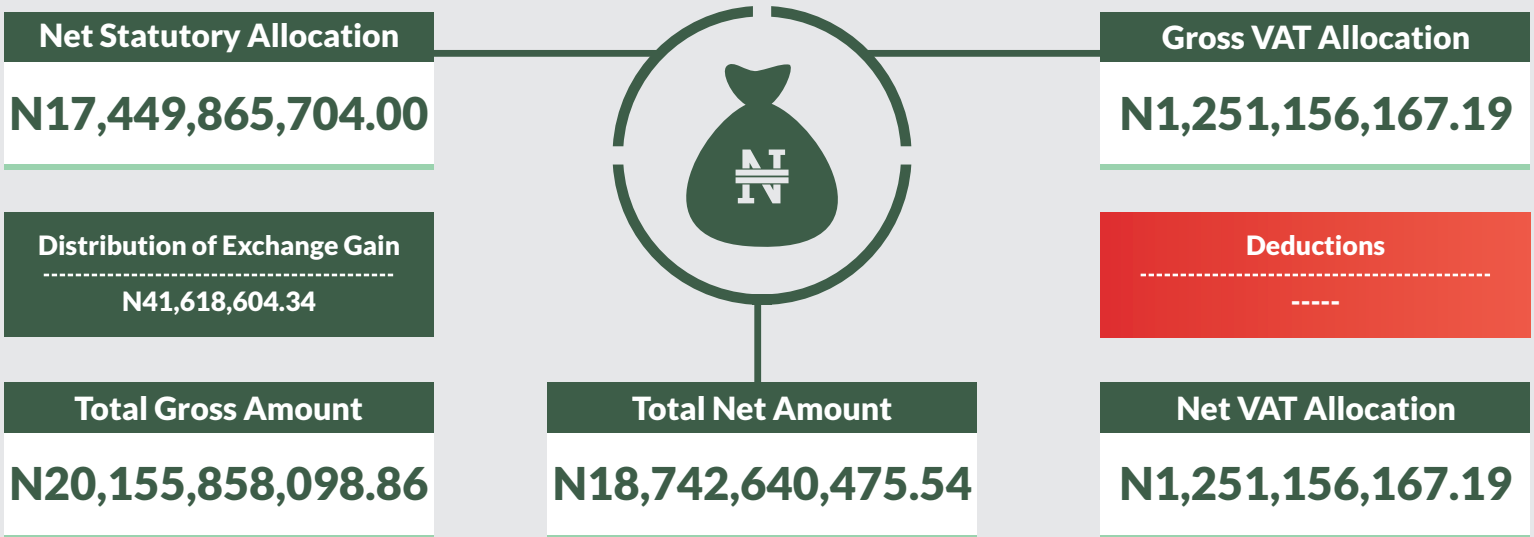
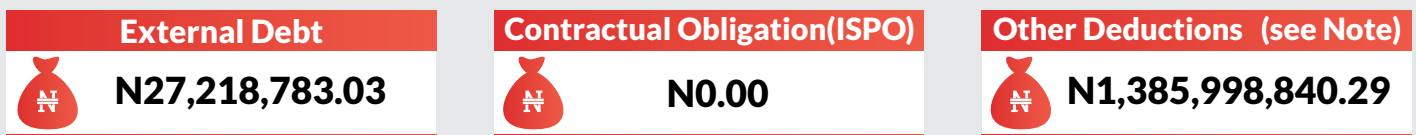
DELTA STATE

 **25**
No. of LGCs

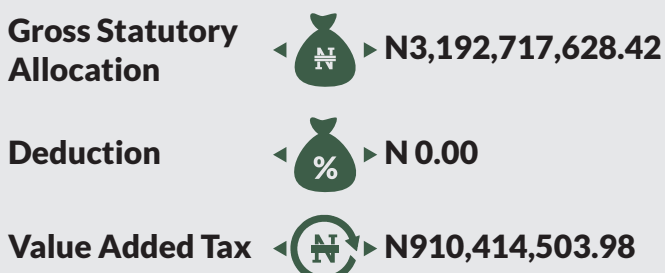
BENEFICIARIES



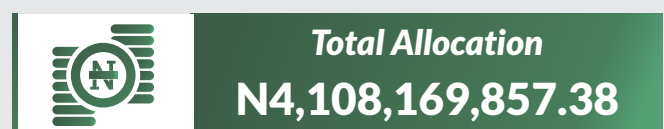
DEDUCTIONS



LGAs



Exchange Gain Allocation = N5,037,724.99





Total Allocation

ANIOCHA NORTH



N141,551,291.10

ANIOCHA SOUTH



N153,766,180.58

BOMADI



N132,895,668.73

BURUTU



N185,562,415.06

ETHIOPE EAST



N171,798,346.87

ETHIOPE WEST



N175,220,906.54

IKA NORTH EAST



N182,081,857.36

IKA SOUTH



N172,086,628.92

ISOKO NORTH



N162,833,558.76

ISOKO SOUTH



N183,523,848.77

NDOKWA EAST



N152,383,630.59

NDOKWA WEST



N159,233,332.82

OKPE



N147,541,413.64

OSHIMILI NORTH



N144,217,527.56

OSHIMILI SOUTH



N155,963,004.01

PATANI



N129,498,788.09

SAPELE



N162,299,289.80

UDU



N166,833,931.13

*Total Allocation*

UGHELLI NORTH ▶

**N219,041,619.91**

UGHELLI SOUTH ▶

**N176,177,527.75**

UKWUANI ▶

**N141,713,905.97**

UVWIE ▶

**N165,403,282.34**

WARRI SOUTH ▶

**N203,750,074.80**

WARRI NORTH ▶

**N164,663,736.32**

WARRI SOUTH-WEST ▶

**N158,128,089.96**

Federation Account Allocation Committee (FAAC) October 2019 Disbursement

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



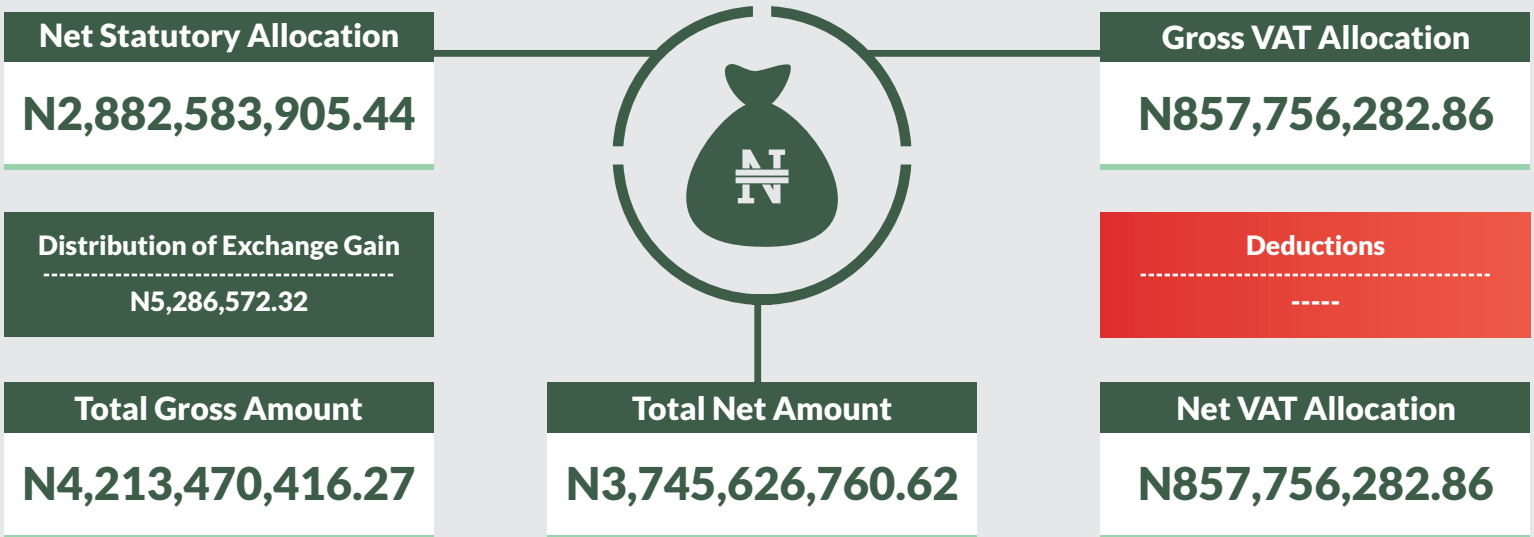
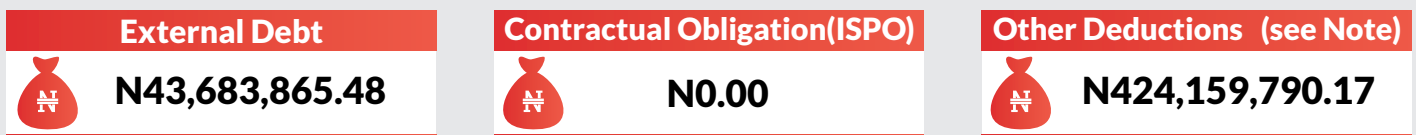
EBONYI STATE

 **13**
No. of LGCs

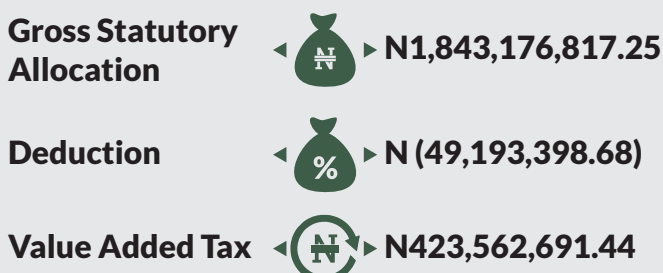
BENEFICIARIES



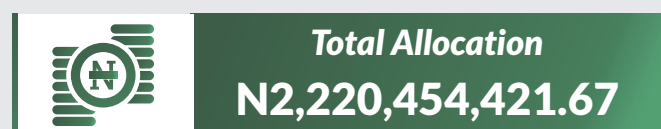
DEDUCTIONS



LGAs















Exchange Gain Allocation = N2,908,311.66





Total Allocation

ABAKALIKI	▶		N169,565,587.05
AFIKPO NORTH	▶		N161,328,816.56
AFIKPO SOUTH	▶		N162,494,445.69
EBONYI	▶		N155,723,007.13
EZZA NORTH	▶		N156,563,148.71
EZZA SOUTH	▶		N160,766,797.15
IKWO	▶		N188,581,736.64
ISHIELU	▶		N166,603,543.66
IVO	▶		N151,496,073.42
IZZI	▶		N207,445,498.80
OHAOZARA	▶		N162,995,997.65
OHAUKWU	▶		N180,048,020.08
ONICHA	▶		N196,841,749.13

Federation Account Allocation Committee (FAAC) October 2019 Disbursement

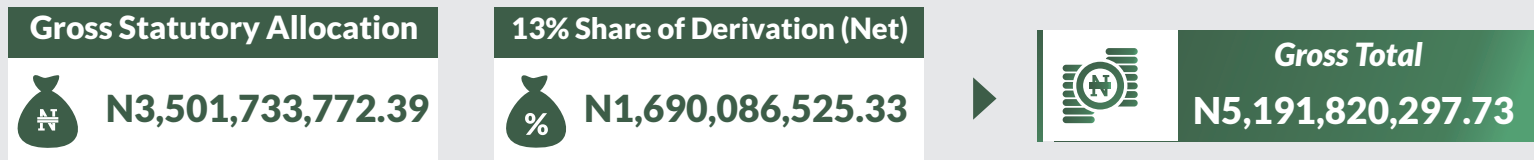
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of September, 2019 Shared in October, 2019



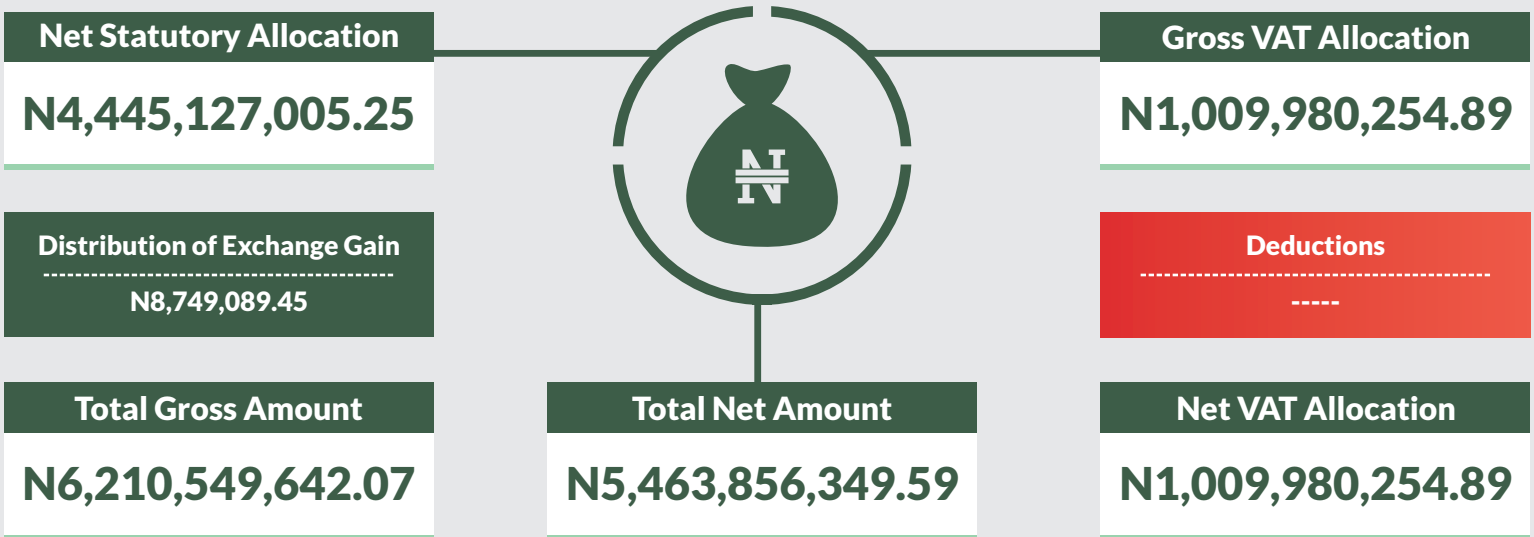
EDO STATE

 **18**
No. of LGCs

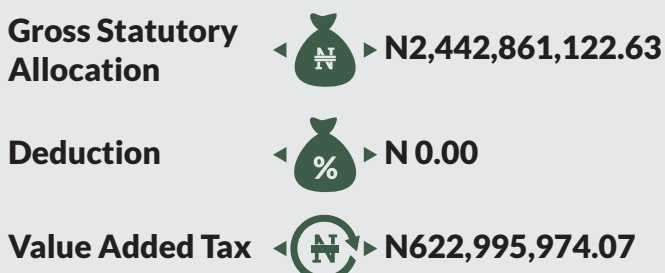
BENEFICIARIES



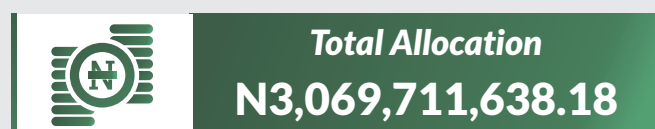
DEDUCTIONS



LGAs



Exchange Gain Allocation = N3,854,541.47





Total Allocation

AKOKO EDO



N210,037,099.57

EGOR



N206,710,128.18

ESAN CENTRAL



N136,447,256.40

ESAN NORTH EAST



N140,538,321.14

ESAN SOUTH EAST



N165,462,654.14

ESAN WEST



N142,918,067.54

ETSAKO CENTRAL



N140,929,742.56

ETSAKO EAST



N162,290,497.79

ETSAKO WEST



N178,810,695.24

IGUEBEN



N131,321,194.80

IKPOBA OKHA



N225,944,185.24

OREDO



N231,386,678.83

ORHIONWON



N178,839,137.59

OVIA NORTH EAST



N170,239,190.56

OVIA SOUTH WEST



N181,553,703.13

OWAN EAST



N164,426,203.48

OWAN WEST



N136,971,337.08

UHUNMWODE



N164,885,544.90

Federation Account Allocation Committee (FAAC) October 2019 Disbursement


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




EKITI STATE

 **16**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,348,536,934.35**


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

Gross Total
 **N3,348,536,934.35**

DEDUCTIONS

External Debt
 **N86,493,536.70**

Contractual Obligation (ISPO)
 **N102,458,000.01**

Other Deductions (see Note)
 **N577,098,993.81**

Net Statutory Allocation
N2,582,486,403.83

Gross VAT Allocation
N872,648,712.22

Distribution of Exchange Gain

N5,283,589.14

Deductions


Total Gross Amount
N4,226,469,235.71

Total Net Amount
N3,460,418,705.19

Net VAT Allocation
N872,648,712.22


LGAs

Gross Statutory Allocation  **N1,939,720,320.14**

Deduction  **N 0.00**

Value Added Tax  **N495,084,499.93**

Exchange Gain Allocation = N3,060,645.71

Total Allocation
 **N2,437,865,465.78**



Total Allocation

ADO EKITI



N199,249,949.40

AIYEKIRE



N150,835,428.11

EFON



N141,159,521.99

EKITI EAST



N148,294,621.27

EKITI SOUTH WEST



N157,112,380.64

EKITI WEST



N160,517,483.64

EMURE



N132,324,216.08

IDO-OSI



N161,054,441.99

IJERO



N174,275,975.26

IKERE



N151,765,352.49

IKOLE



N161,841,976.89

ILEJEMEJI



N114,836,090.00

IREPODUN/IFELODUN



N144,884,984.78

ISE/ORUN



N141,070,063.94

MOBA



N151,416,632.30

OYE



N147,226,347.01

Federation Account Allocation Committee (FAAC) October 2019 Disbursement

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



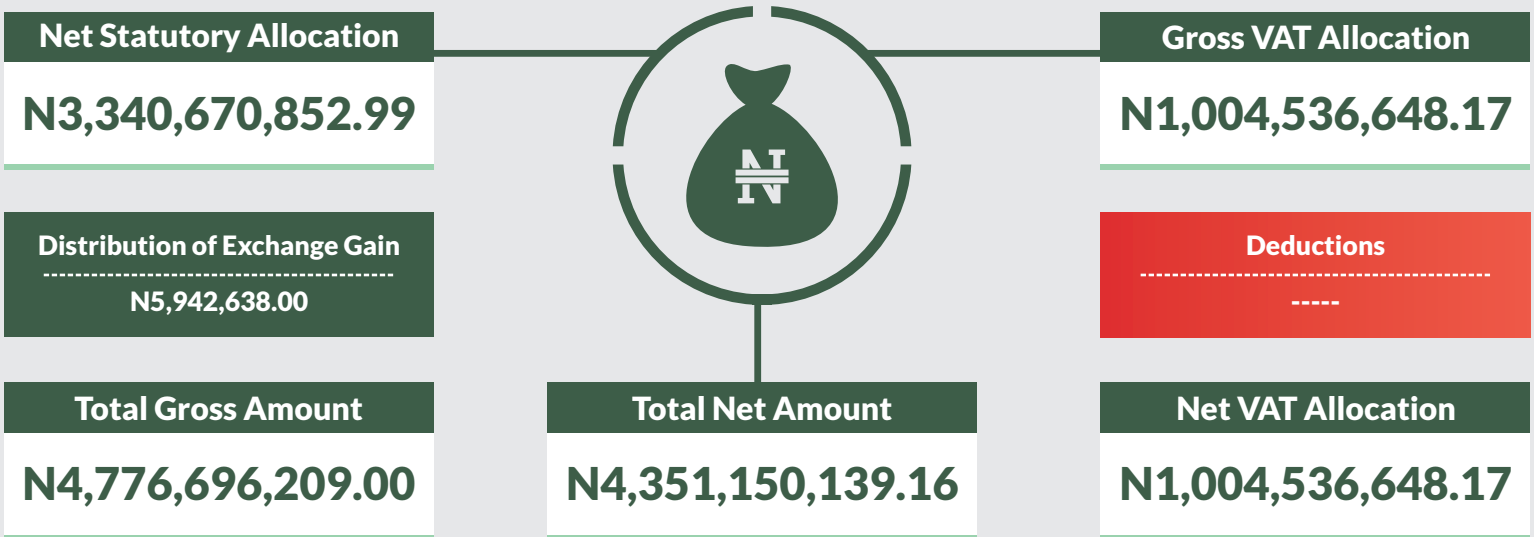
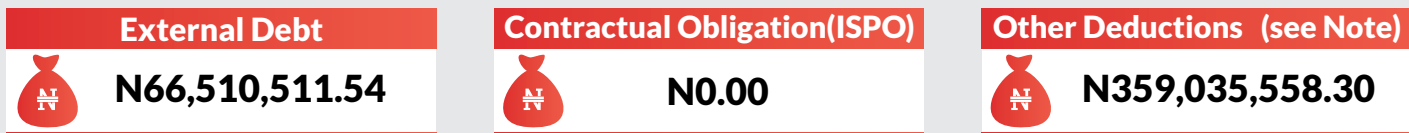
ENUGU STATE

 **17**
No. of LGCs

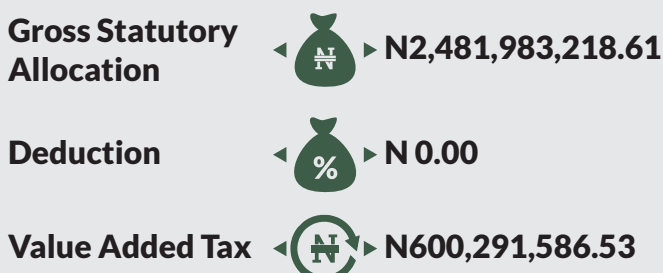
BENEFICIARIES



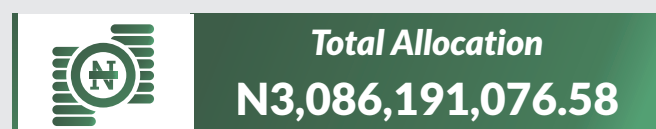
DEDUCTIONS



LGAs



Exchange Gain Allocation = N3,916,271.44





Total Allocation

AGWU	▶		N182,653,318.40
ANINRI	▶		N155,218,330.39
ENUGU EAST	▶		N208,709,485.68
ENUGU NORTH	▶		N196,372,969.62
ENUGU SOUTH	▶		N188,072,112.57
EZEAGU	▶		N180,264,401.89
IGBO ETITI	▶		N184,326,433.05
IGBO EZE NORTH	▶		N199,852,168.33
IGBO EZE SOUTH	▶		N177,942,288.08
ISI UZO	▶		N168,575,870.50
NKANU EAST	▶		N174,989,933.53
NKANU WEST	▶		N170,707,136.08
NSUKKA	▶		N222,450,751.22
OJI RIVER	▶		N153,950,357.87
UDENU	▶		N170,559,924.91
UDI	▶		N192,717,744.59
UZO UWANI	▶		N158,827,849.87

Federation Account Allocation Committee (FAAC) October 2019 Disbursement

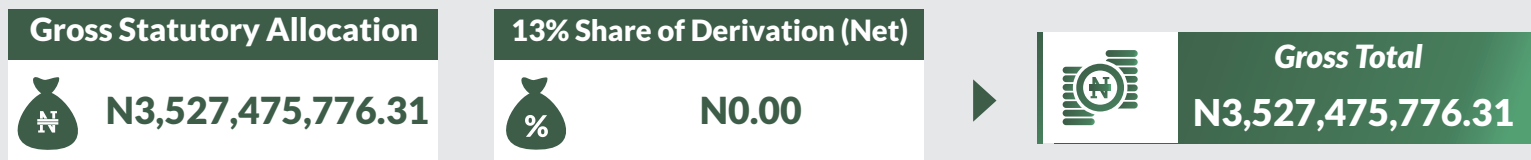
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of September, 2019 Shared in October, 2019



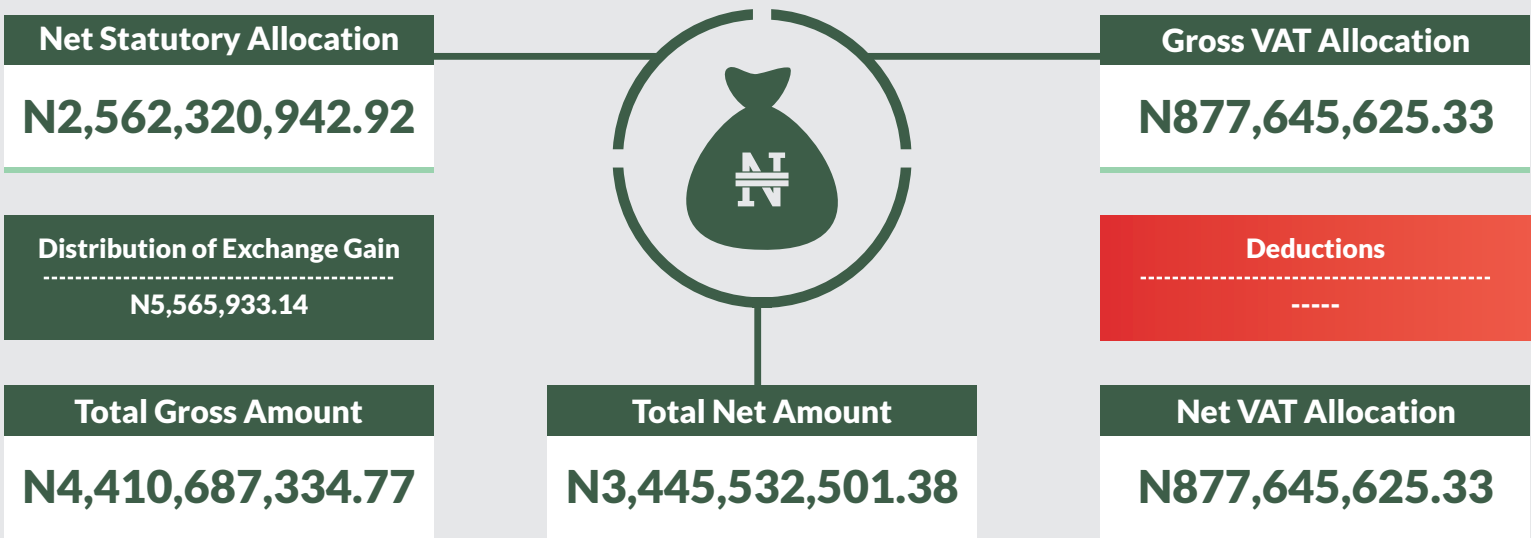
GOMBE STATE

 **11**
No. of LGCs

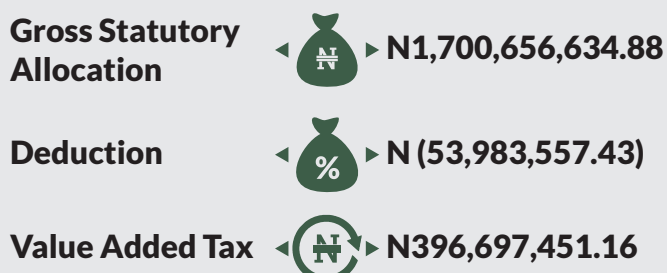
BENEFICIARIES



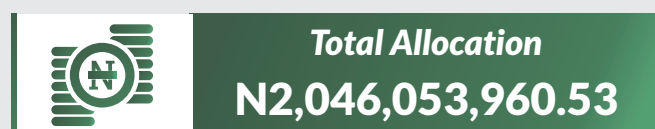
DEDUCTIONS



LGAs














Exchange Gain Allocation = N2,683,431.93





Total Allocation

AKKO	▶		N243,676,060.14
BALANGA	▶		N179,382,297.04
BILLIRI	▶		N179,647,228.53
DUKKU	▶		N193,365,745.17
FUNAKAYE	▶		N190,847,419.90
GOMBE	▶		N207,042,744.63
KALTUNGO	▶		N161,942,231.03
KWAMI	▶		N174,803,019.44
NAFADA	▶		N158,186,220.42
SHOMGOM	▶		N152,258,202.22
YAMALTU/DEBA	▶		N204,902,791.99

Federation Account Allocation Committee (FAAC) October 2019 Disbursement


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




IMO STATE

 **27**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,893,713,801.80**


13% Share of Derivation (Net)
 **N1,034,989,512.10**

 **Gross Total**
N4,928,703,313.90

DEDUCTIONS

External Debt
 **N52,497,971.65**

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

Other Deductions (see Note)
 **N1,008,399,955.69**

Net Statutory Allocation
N3,867,805,386.56

Gross VAT Allocation
N1,018,152,149.33

Distribution of Exchange Gain

N8,640,532.75

Deductions


Total Gross Amount
N5,955,495,995.98

Total Net Amount
N4,894,598,068.64

Net VAT Allocation
N1,018,152,149.33


LGAs

Gross Statutory Allocation  **N3,326,409,625.50**

Deduction  **N 0.00**

Value Added Tax  **N818,215,051.58**

Exchange Gain Allocation = N5,248,674.90

 **Total Allocation**
N4,149,873,351.97



Total Allocation

ABOH MBAISE



N167,302,951.42

AHIAZU MBAISE



N157,768,401.50

EHIME MBANO



N144,867,747.78

EZINIHITE MBAISE



N154,532,590.68

IDEATO NORTH



N162,938,377.74

IDEATO SOUTH



N163,478,179.55

IHITTE UBOMA



N146,983,776.18

IKEDURU



N155,901,957.12

ISIALA MBANO



N174,887,198.26

ISU



N156,215,106.85

MBAITOLI



N190,205,745.94

NGOR/OKPALA



N161,841,740.75

NJABA



N148,232,224.25

NKWANGELE



N143,953,468.34

NKWERRE



N128,189,900.54

OBOWO



N139,318,398.33

OGUTA



N160,269,305.91










OHAJI/EGBEMA



N173,635,013.75



Total Allocation

OKIGWE	▶		N152,823,583.10
ONUIMO	▶		N136,842,637.20
ORLU	▶		N150,699,706.20
ORSU	▶		N145,898,260.13
ORU	▶		N141,509,972.25
ORU WEST	▶		N145,802,553.10
OWERRI MUNICIPAL	▶		N147,527,732.88
OWERRI NORTH	▶		N158,311,701.39
OWERRI WEST	▶		N139,935,120.85

Federation Account Allocation Committee (FAAC) October 2019 Disbursement

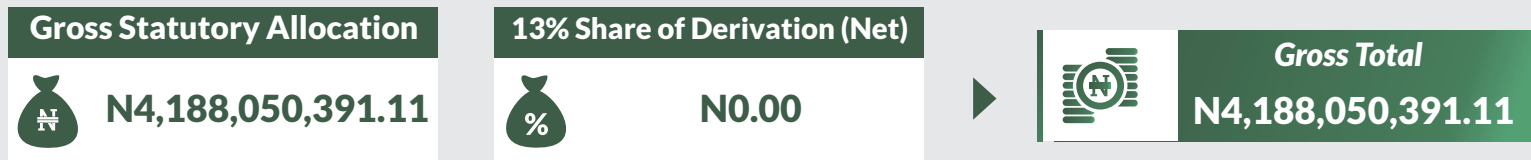
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of September, 2019 Shared in October, 2019



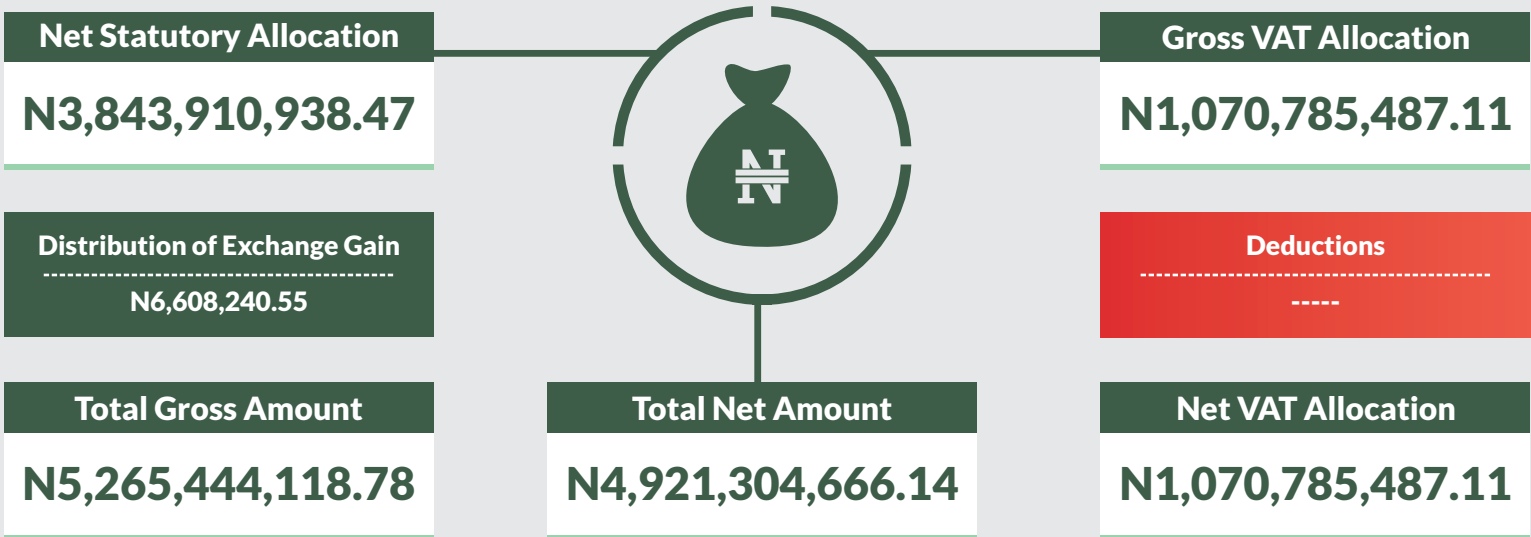
JIGAWA STATE

 **27**
No. of LGCs

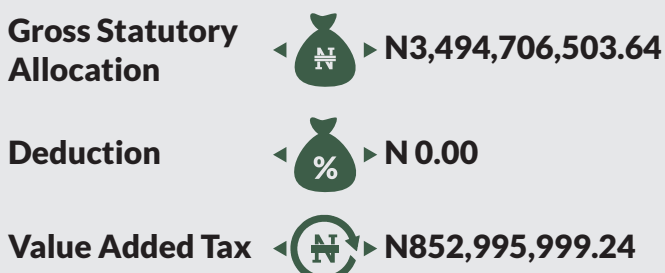
BENEFICIARIES



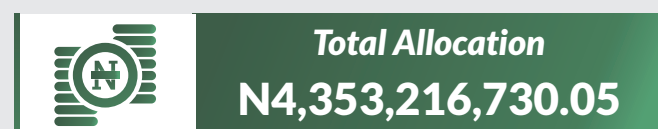
DEDUCTIONS



LGAs



Exchange Gain Allocation = N5,514,227.16














Total Allocation

AUYO	▶		N147,379,727.26
BABURA	▶		N173,980,207.23
BIRNIN KUDU	▶		N214,582,047.93
BIRNIWA	▶		N161,044,621.57
GAGARAWA	▶		N138,353,570.06
BUJI	▶		N137,355,078.75
DUTSE	▶		N191,724,085.42
GARKI	▶		N160,619,704.62
GUMEL	▶		N141,523,999.18
GURI	▶		N148,458,124.00
GWARAM	▶		N205,901,837.93
GWIWA	▶		N152,511,584.38
HADEJIA	▶		N132,023,685.31
JAHUN	▶		N179,277,974.27
KAFIN HAUSA	▶		N199,939,888.68
KAUGAMA	▶		N147,368,932.26
KAZAURE	▶		N156,477,845.72
KIRI-KASAMMA	▶		N163,852,891.87



Total Allocation

KIYAWA	▶		N166,924,668.14
MAIGATARI	▶		N168,542,921.06
MALAM MADORI	▶		N158,742,355.11
MIGA	▶		N146,017,434.39
RINGIM	▶		N176,766,588.89
RONI	▶		N131,851,127.90
SULE TAKARKAR	▶		N162,396,172.94
TAURA	▶		N150,435,622.78
YANKWASHI	▶		N139,164,032.42

Federation Account Allocation Committee (FAAC) October 2019 Disbursement

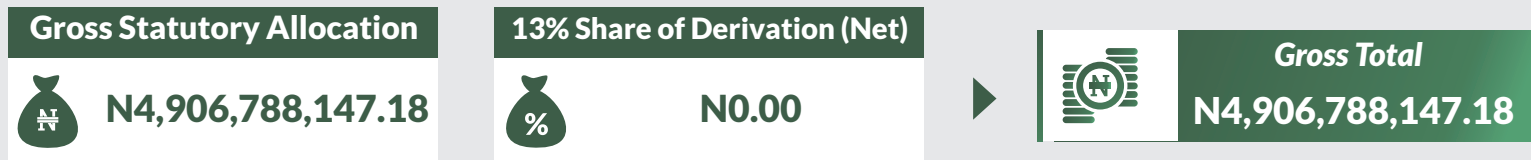
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of September, 2019 Shared in October, 2019



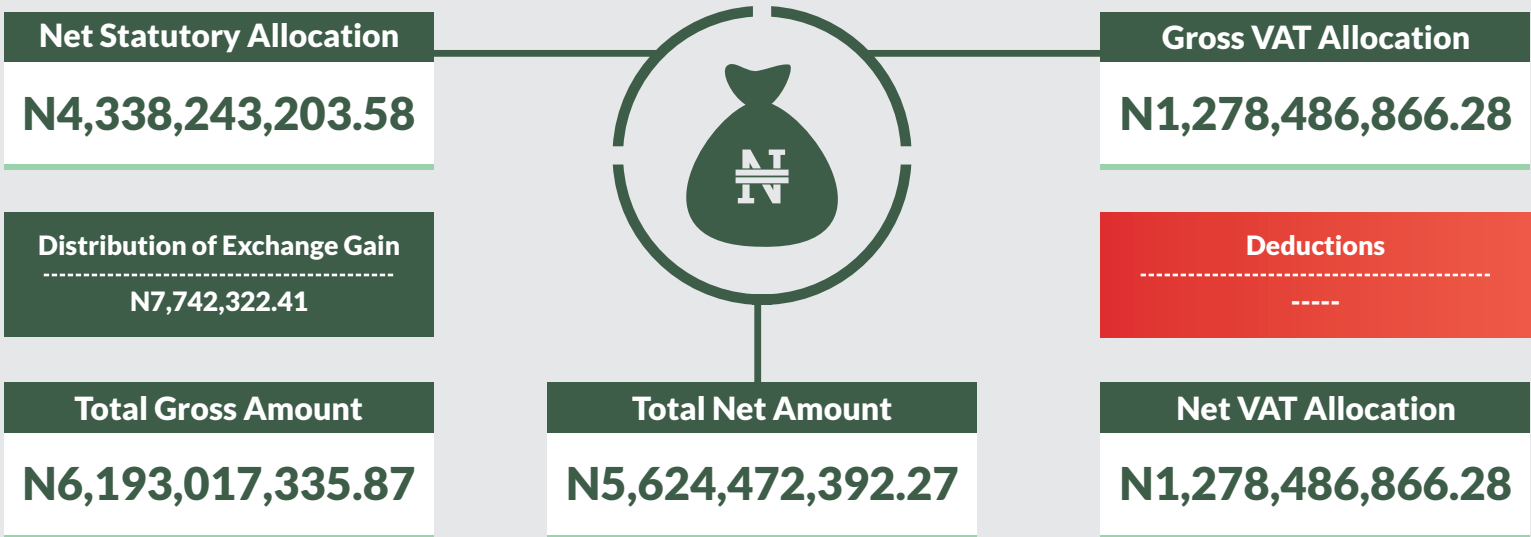
KADUNA STATE

 **23**
No. of LGCs

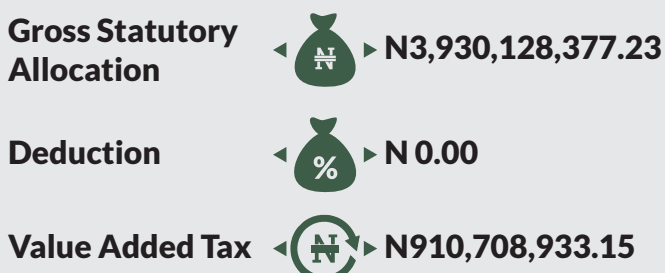
BENEFICIARIES



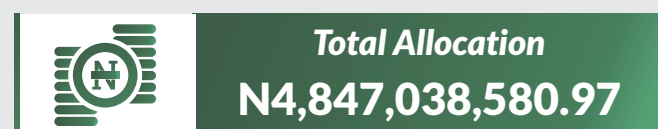
DEDUCTIONS



LGAs



Exchange Gain Allocation = N6,201,270.59





Total Allocation

BIRNIN GWARI	▶		N248,415,862.99
CHIKUN	▶		N259,693,128.56
GIWA	▶		N217,476,384.15
GWAGWADA	▶		N165,168,261.63
IGABI	▶		N273,975,691.98
IKARA	▶		N184,479,907.87
JABA	▶		N162,758,369.06
JEMAA	▶		N214,362,062.67
KACHIA	▶		N229,973,079.34
KADUNA NORTH	▶		N226,959,080.85
KADUNA SOUTH	▶		N242,199,720.46
KAGARKO	▶		N205,142,303.56
KAURA	▶		N181,587,791.82
KAURU	▶		N182,366,612.18
KUBAU	▶		N213,348,448.01
KUDAN	▶		N165,070,890.04
LERE	▶		N230,303,715.10
MAKARFI	▶		N156,977,837.38



Total Allocation

SABON GARI	▶		N206,396,517.30
SANGA	▶		N170,496,955.38
SOBA	▶		N218,175,639.26
ZANGON KATAF	▶		N240,701,141.79
ZARIA	▶		N251,009,179.60

Federation Account Allocation Committee (FAAC) October 2019 Disbursement

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



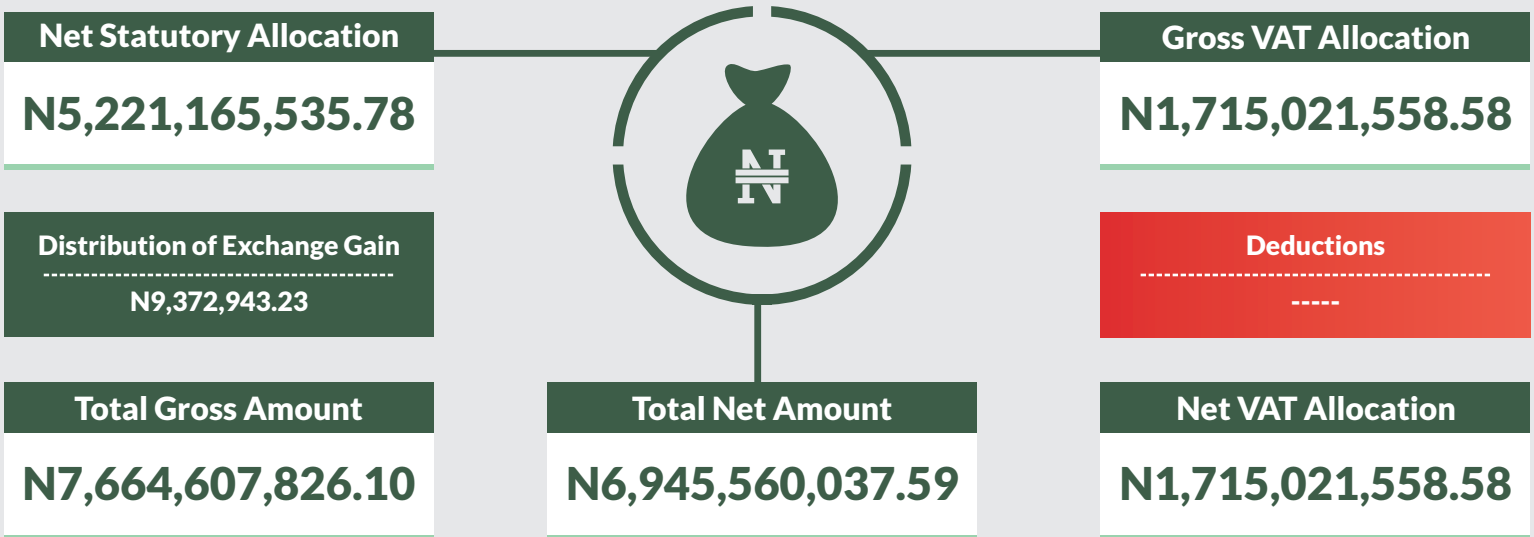
KANO STATE

 **44**
No. of LGCs

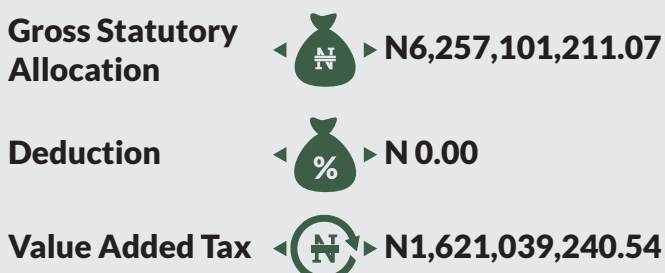
BENEFICIARIES



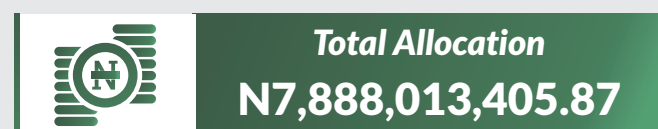
DEDUCTIONS



LGAs



Exchange Gain Allocation = N9,872,954.26





Total Allocation

AJINGI



N163,693,807.17

ALBASU



N167,906,271.51

BAGWAI



N154,384,158.59

BEBEJI



N166,384,907.01

BICHI



N200,100,097.21

BUNKURE



N160,675,008.91

DALA



N255,041,638.67

DANBATTI



N175,785,778.34

DAWAKIN KUDU



N187,392,895.08

DAWAKIN TOFA



N189,945,543.57

DOGUWA



N172,450,012.77

FAGGE



N172,797,354.90

GABASAWA



N179,757,215.97

GARKO



N161,059,567.22

GARUN MALLAM



N157,316,674.88

GAYA



N173,223,312.28

GEZAWA



N198,117,304.77

GWALE



N235,157,869.38



Total Allocation

GWARZO



N164,388,807.68

KABO



N157,653,396.32

KANO MUNICIPAL



N228,841,031.74

KARAYE



N153,041,234.81

KIBIYA



N153,842,665.52

KIRU



N197,835,875.27

KUMBOTSO



N203,353,597.23

KUNCHI



N153,445,737.48

KURA



N153,140,738.80

MADOBI



N152,716,587.23

MAKODA



N180,858,690.98

MINJIBIR



N181,405,032.89

NASSARAWA



N312,369,503.03

RANO



N157,467,244.45

RIMIN GADO



N153,455,764.80

ROGO



N186,084,385.09

SHANONO



N154,322,893.50

SUMAILA



N194,387,984.24


Total Allocation

TAKAI ▶

**N172,116,283.73**

TARAUNI ▶

**N178,781,122.56**

TOFA ▶

**N140,430,476.48**

TSANYAWA ▶

**N155,853,597.45**

TUDUN WADA ▶

**N189,407,342.37**

UNGOGO ▶

**N224,232,099.76**

WARAWA ▶

**N146,656,904.79**

WUDIL ▶

**N170,734,989.43**

Federation Account Allocation Committee (FAAC) October 2019 Disbursement

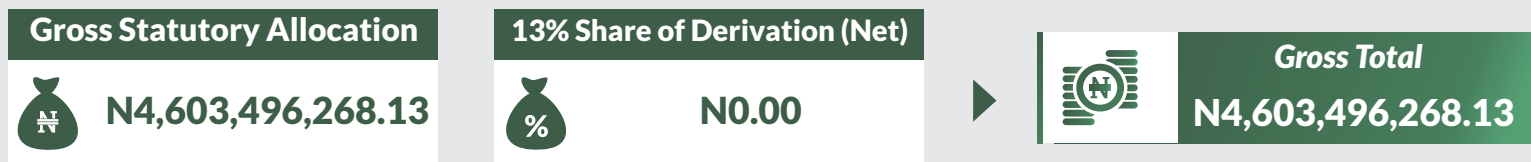
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of September, 2019 Shared in October, 2019



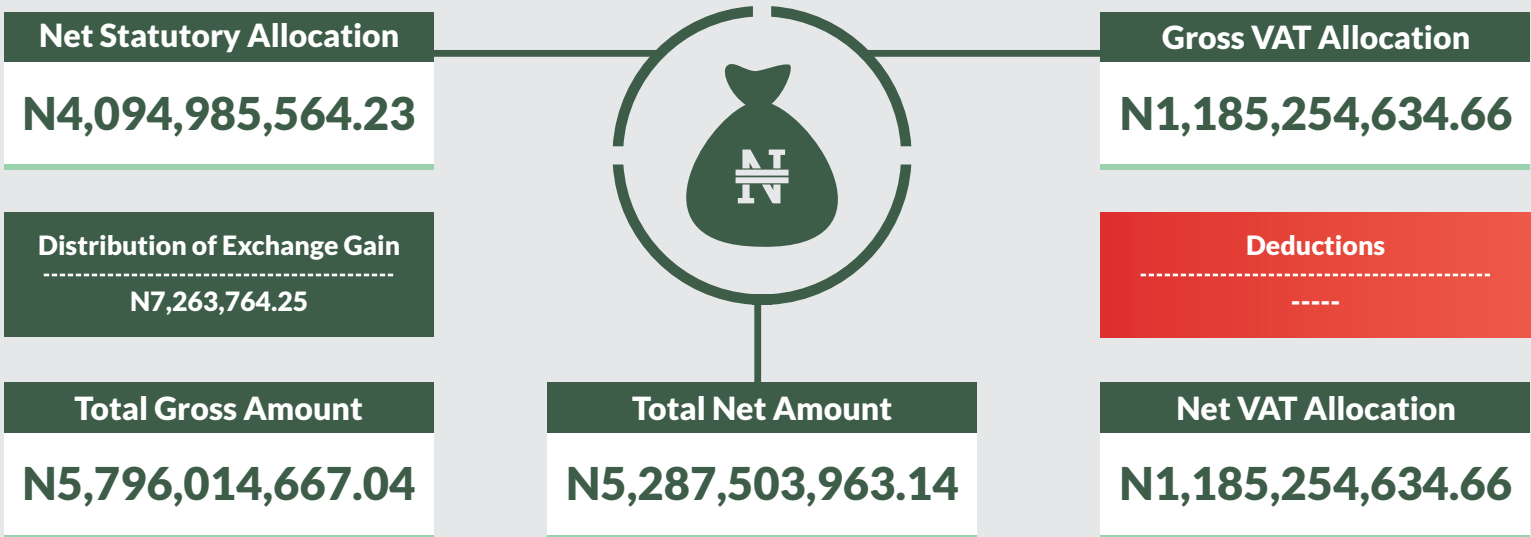
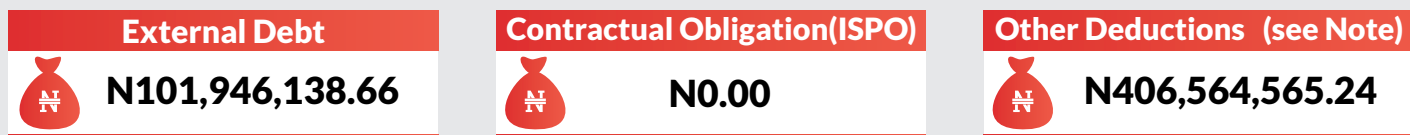
KATSINA STATE

 **34**
No. of LGCs

BENEFICIARIES




DEDUCTIONS




LGAs

Gross Statutory Allocation  **N4,763,637,656.81**

Deduction  **N 0.00**

Value Added Tax  **N1,076,748,328.35**

Exchange Gain Allocation = N7,516,448.13

 **Total Allocation**
N5,847,902,433.28



Total Allocation

BAKORI	▶		N168,227,822.83
BATAGARAWA	▶		N174,782,128.68
BATSARI	▶		N188,911,165.01
BAURE	▶		N178,487,613.50
BINDAWA	▶		N166,079,357.98
CHARANCHI	▶		N156,330,508.38
DAN-MUSA	▶		N155,145,683.76
DANDUME	▶		N166,286,908.87
DANJA	▶		N156,491,938.09
DAURA	▶		N189,069,808.11
DUTSI	▶		N155,483,158.94
DUTSINMA	▶		N172,879,131.32
FASKARI	▶		N187,323,499.67
FUNTUA	▶		N188,938,989.91
INGAWA	▶		N165,740,588.21
JIBIA	▶		N182,715,619.71
KAFUR	▶		N189,809,882.59
KAITA	▶		N181,910,034.86



Total Allocation

KANKARA	▶		N200,437,171.80
KANKIA	▶		N160,782,296.99
KATSINA	▶		N221,140,880.60
KURFI	▶		N154,489,711.93
KUSADA	▶		N146,282,019.27
MAIADUA	▶		N178,939,520.80
MALUMFASHI	▶		N177,009,775.49
MANI	▶		N169,180,125.45
MASHI	▶		N171,802,612.82
MATAZU	▶		N145,868,361.33
MUSAWA	▶		N172,810,812.00
RIMI	▶		N157,794,349.70
SABUWA	▶		N161,202,633.45
SAFANA	▶		N174,015,655.11
SANDAMU	▶		N166,547,876.97
ZANGO	▶		N164,984,789.14

Federation Account Allocation Committee (FAAC) October 2019 Disbursement

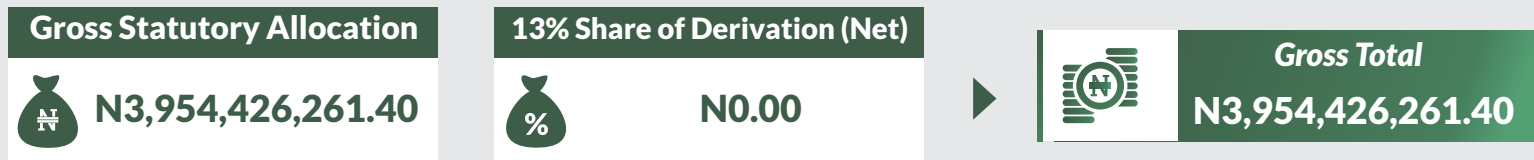
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of September, 2019 Shared in October, 2019



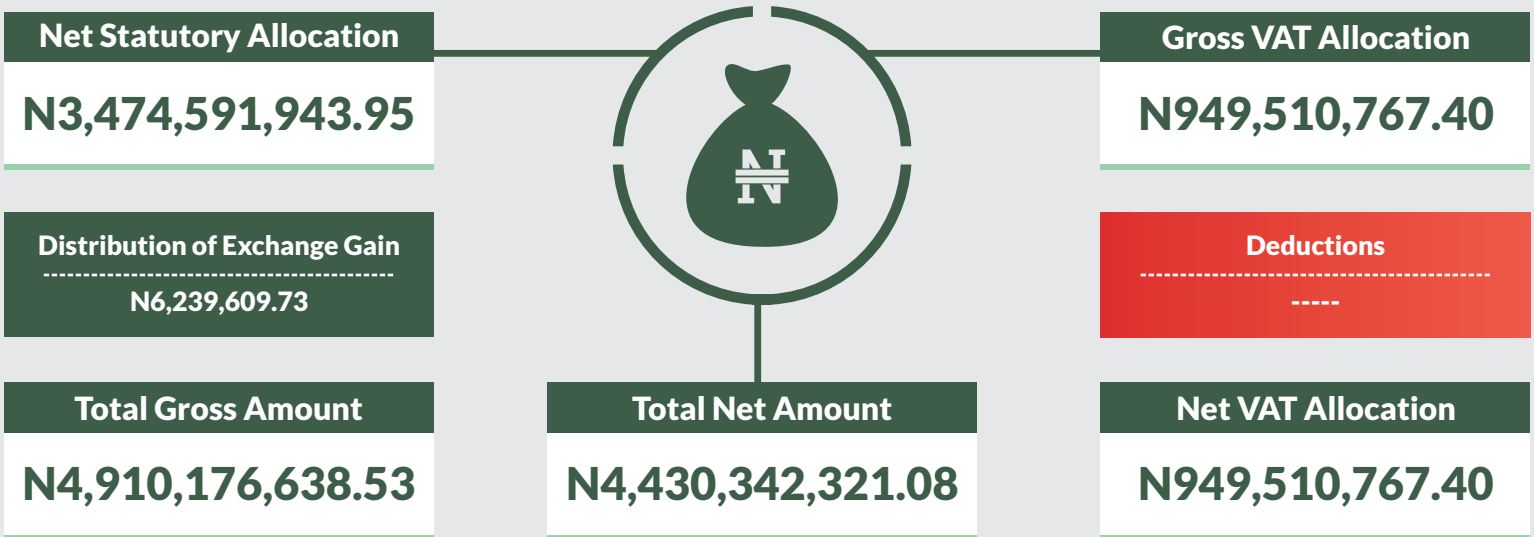
KEBBI STATE

 **21**
No. of LGCs

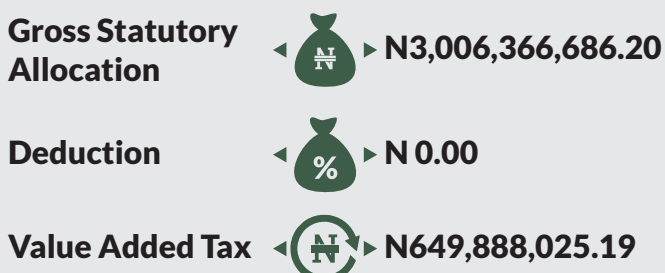
BENEFICIARIES



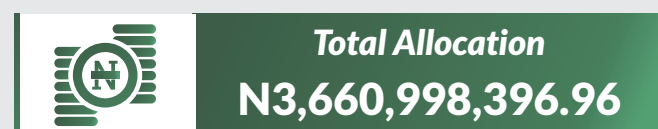
DEDUCTIONS



LGAs





Exchange Gain Allocation = N4,743,685.58





Total Allocation

ALIERU	▶		N132,622,782.15
AREWA	▶		N208,718,807.68
ARGUNGU	▶		N181,763,230.20
AUGIE	▶		N150,722,347.47
BAGUDO	▶		N199,345,312.63
BIRNIN -KEBBI	▶		N237,769,653.77
BUNZA	▶		N164,455,056.39
DANDI KAMBA	▶		N174,442,250.95
DANKO /WASAGU	▶		N217,462,394.23
FAKAI	▶		N153,442,874.65
GWANDU	▶		N162,452,369.93
JEGA	▶		N178,879,421.47
KALGO	▶		N147,278,362.04
KOKO/BESSE	▶		N169,752,397.80
MAIYAMA	▶		N192,937,599.06
NGASKI	▶		N157,612,655.90
SAKABA	▶		N153,413,993.01
SHANGA	▶		N160,687,948.56

*Total Allocation***SURU****N189,840,110.39****YAURI****N149,609,178.34****ZURU****N177,789,650.36**

Federation Account Allocation Committee (FAAC) October 2019 Disbursement

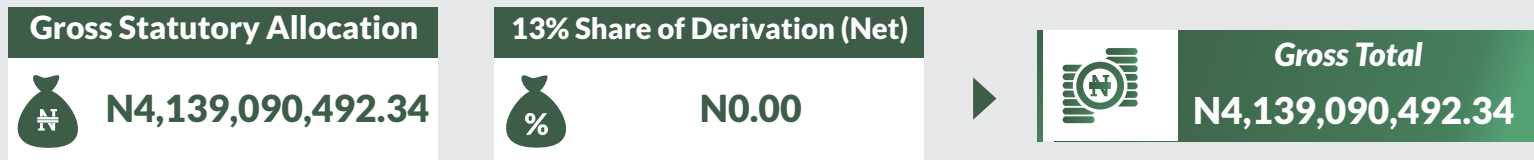
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of September, 2019 Shared in October, 2019



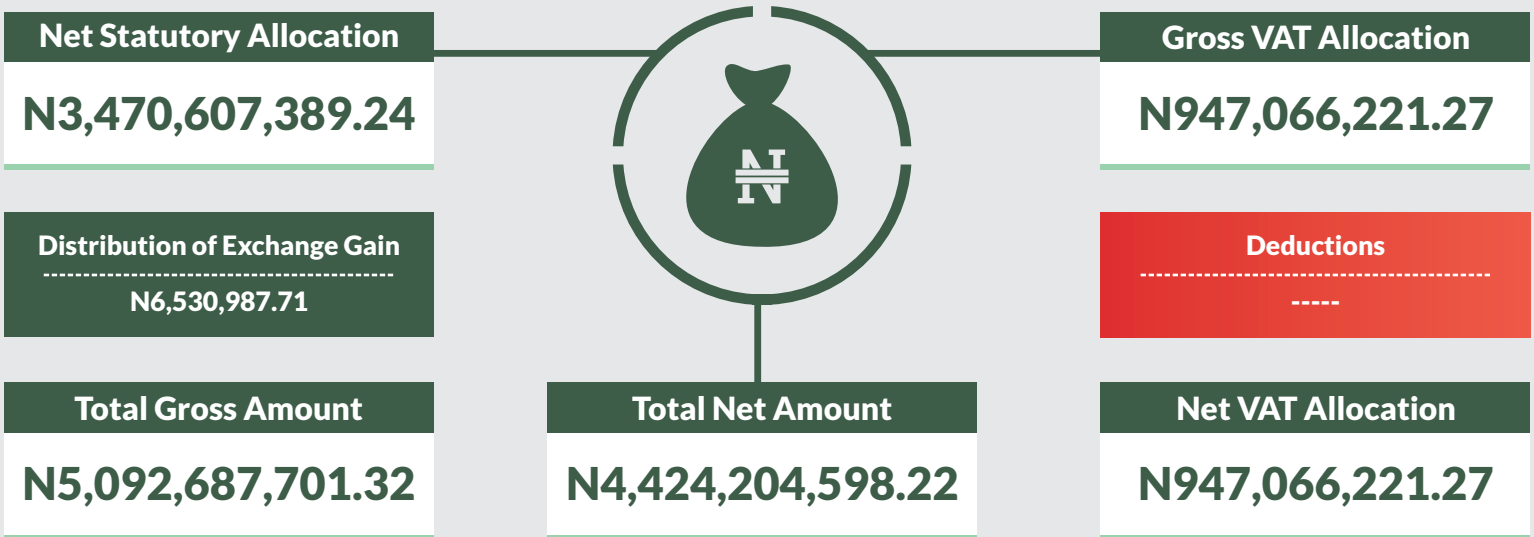
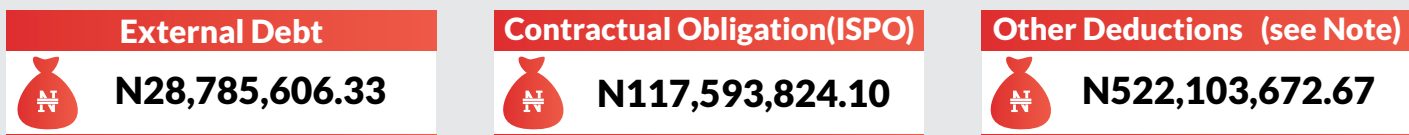
KOGI STATE

 **21**
No. of LGCs

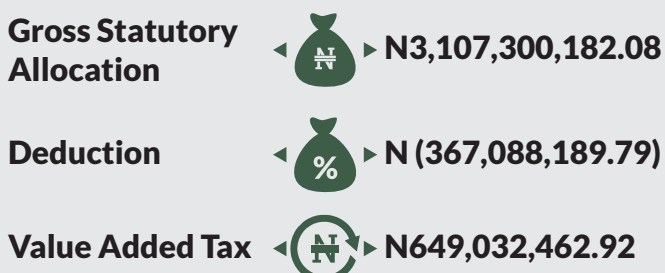
BENEFICIARIES



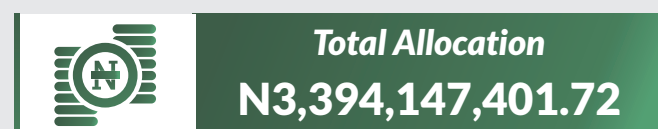
DEDUCTIONS



LGAs



Exchange Gain Allocation = N4,902,946.51





Total Allocation

ADAVI



N172,547,356.06

AJAOKUTA



N149,139,879.50

ANKPA



N194,995,900.05

BASSA



N150,222,070.36

DEKINA



N208,912,077.33

IBAJI



N158,127,645.60

IDAH



N131,311,247.98

IGALAMELA



N157,002,594.01

IJUMU



N152,342,885.90

KABBA/BUNU



N162,137,813.27

KOGI



N142,273,760.55

KOTON KARFE



N183,979,037.20

MOPA-MURO



N116,776,923.46

OFU



N176,992,302.94

OGORI/MAGONGO



N113,247,483.87

OKEHI



N172,375,193.98

OKENE



N219,525,395.55

OLAMABORO



N161,085,775.28

*Total Allocation***OMALA****N149,790,247.42****YAGBA EAST****N162,588,814.62****YAGBA WEST****N158,772,996.80**

Federation Account Allocation Committee (FAAC) October 2019 Disbursement

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



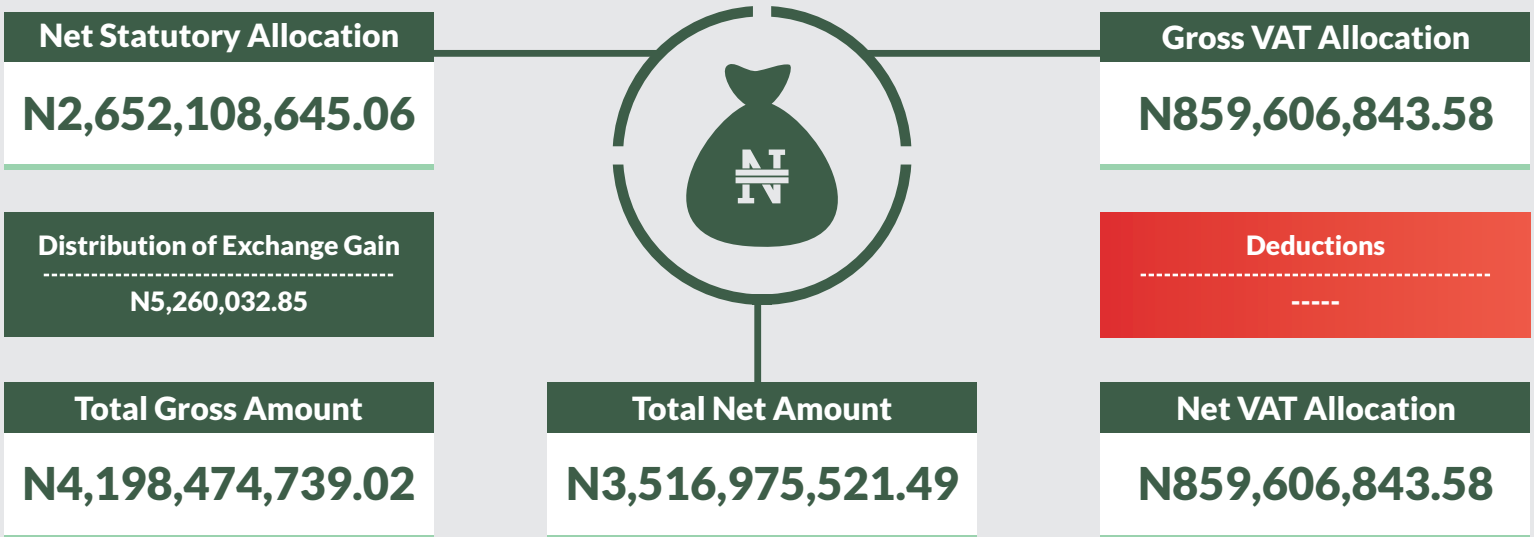
KWARA STATE

 **16**
No. of LGCs

BENEFICIARIES




DEDUCTIONS




LGAs

Gross Statutory Allocation  **N2,198,740,352.73**

Deduction  **N 0.00**

Value Added Tax  **N487,616,079.59**

Exchange Gain Allocation = N3,469,348.22

 **Total Allocation**
N2,689,825,780.53



Total Allocation

ASA	▶		N155,472,531.89
BARUTEN	▶		N242,516,171.85
EDU	▶		N193,414,140.31
EKITI	▶		N121,288,814.89
IFELODUN	▶		N202,746,980.80
ILORIN EAST	▶		N178,968,529.64
ILORIN SOUTH	▶		N180,821,427.17
ILORIN WEST	▶		N217,473,011.39
IREPODUN	▶		N155,223,707.48
KAI AMA	▶		N194,724,681.88
MORO	▶		N159,319,533.88
OFFA	▶		N143,345,873.91
OKE-ERO	▶		N122,133,149.52
OSIN	▶		N121,860,514.32
OYUN	▶		N137,969,442.87
PATEGI	▶		N162,547,268.74

Federation Account Allocation Committee (FAAC) October 2019 Disbursement

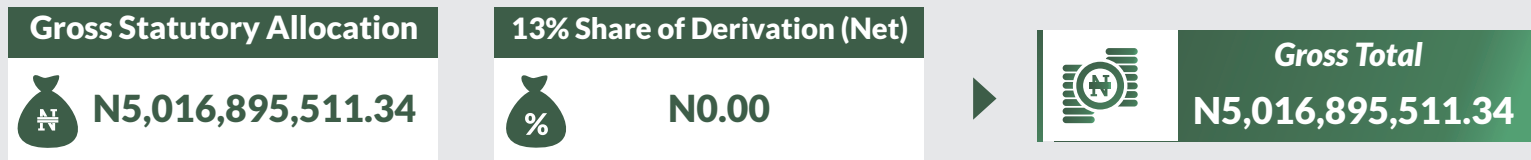
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of September, 2019 Shared in October, 2019



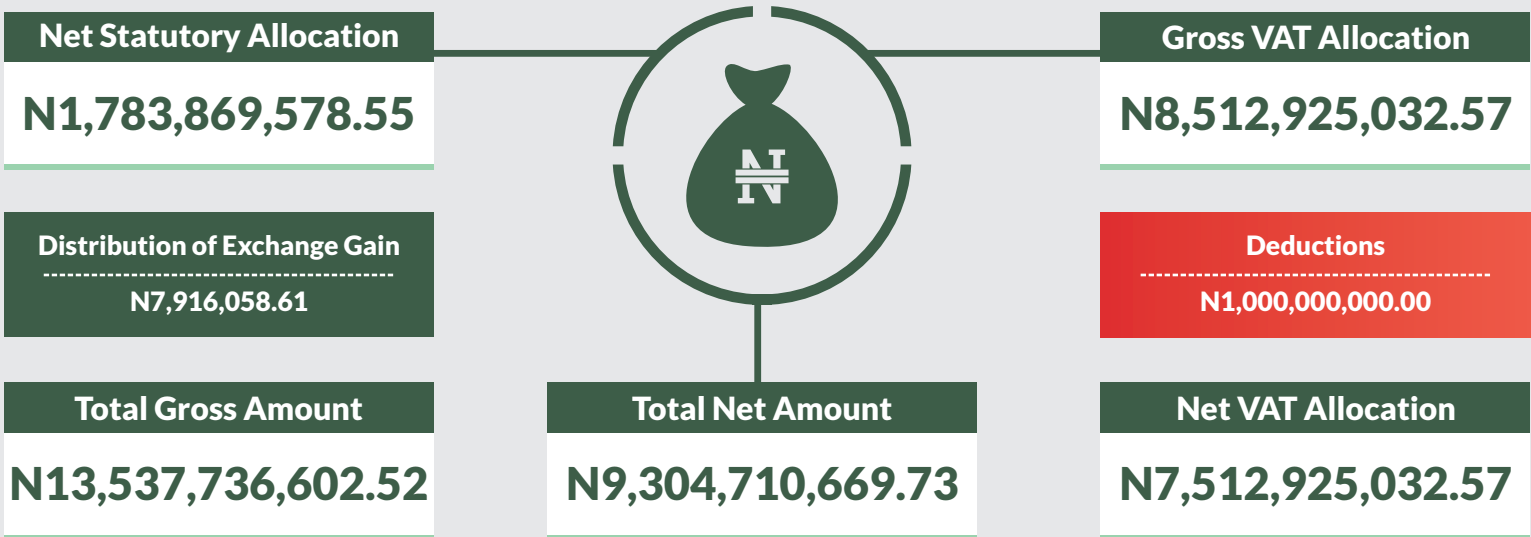
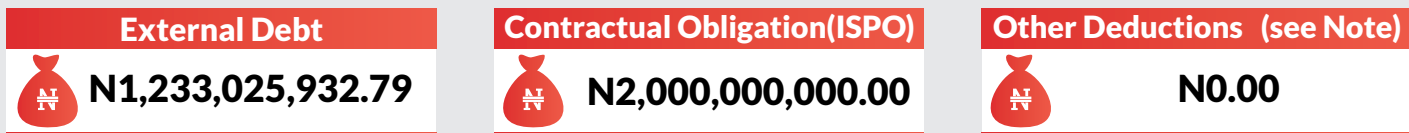
LAGOS STATE

 **20**
No. of LGCs

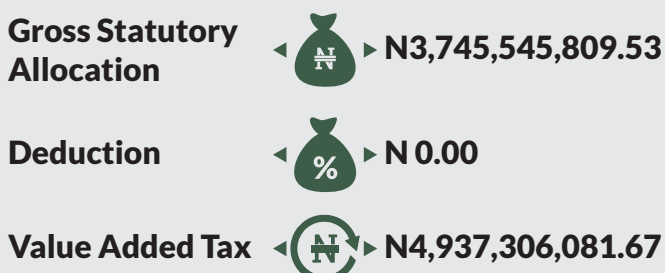
BENEFICIARIES



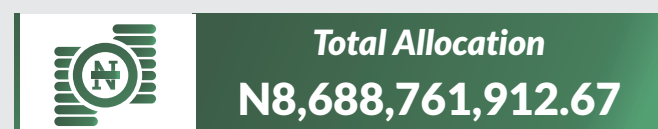
DEDUCTIONS



LGAs



Exchange Gain Allocation = N5,910,021.46





Total Allocation

AGEGE



N436,189,223.86

AJEROMI/IFELODUN



N505,032,086.00

ALIMOSHO



N693,344,839.61

AMOWO-ODOFIN



N390,887,236.79

APAPA



N359,797,794.92

BADAGRY



N376,547,604.32

EPE



N360,794,394.28

ETI-OSA



N395,140,258.08

IBEJU-LEKKI



N330,863,774.57

IFAKO/IJAYE



N426,564,187.45

IKEJA



N394,329,240.47

IKORODU



N467,944,679.61

KOSOFE



N494,272,972.62

LAGOS ISLAND



N356,183,496.15

LAGOS MAINLAND



N389,351,838.96

MUSHIN



N485,685,733.00

OJO



N476,622,531.73

OSHODI/ISOLO



N482,826,386.47



Total Allocation

SOMOLU



N417,311,904.09

SURULERE



N449,071,729.70

Federation Account Allocation Committee (FAAC) October 2019 Disbursement

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



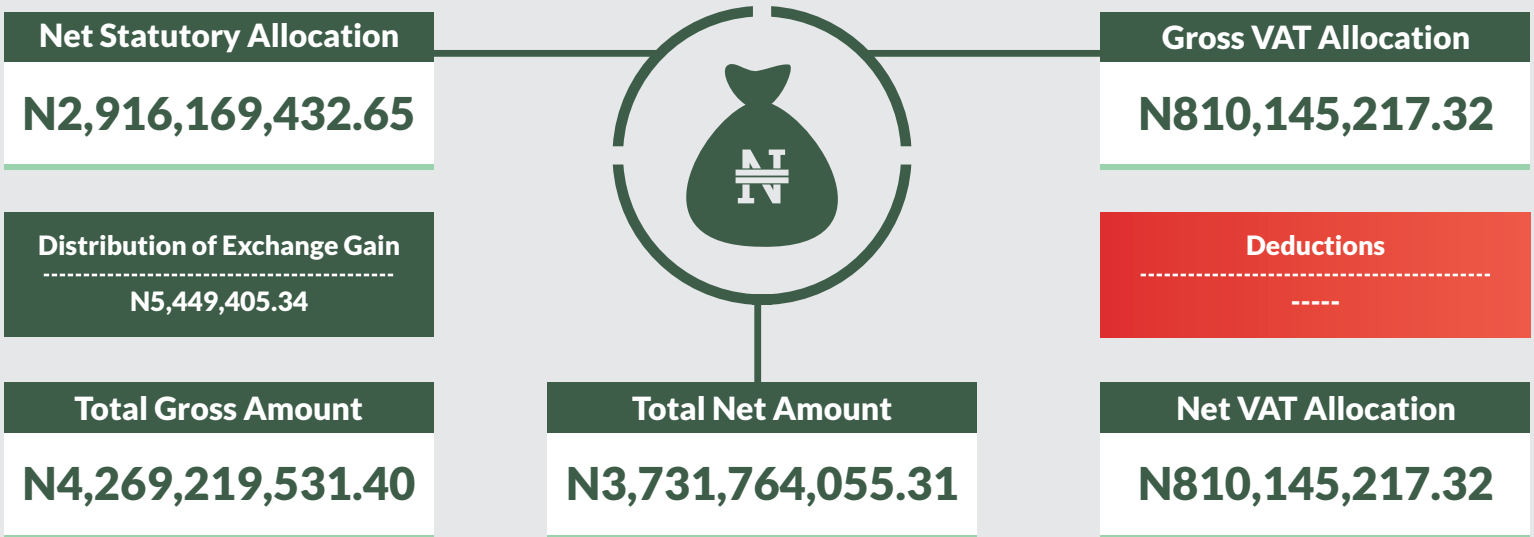
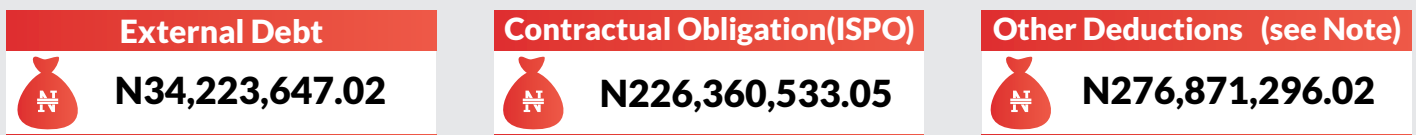
NASARAWA STATE

 **13**
No. of LGCs

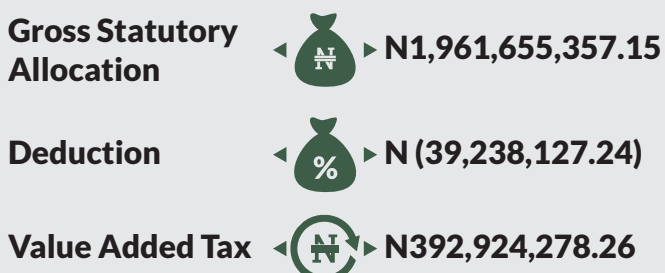
BENEFICIARIES



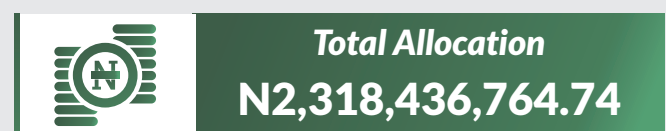
DEDUCTIONS



LGAs
















Exchange Gain Allocation = N3,095,256.57





Total Allocation

AKWANGA	▶		N155,178,467.48
AWE	▶		N171,651,069.34
DOMA	▶		N176,962,120.80
KARU	▶		N208,347,996.22
KEANA	▶		N149,295,845.50
KEFFI	▶		N142,652,564.73
KOKONA	▶		N160,739,835.60
LAFIA	▶		N252,200,746.57
NASARAWA	▶		N227,214,634.81
NASARAWA EGGON	▶		N178,218,204.22
OBI	▶		N171,753,439.83
TOTO	▶		N178,761,202.79
WAMBA	▶		N145,460,636.84

Federation Account Allocation Committee (FAAC) October 2019 Disbursement

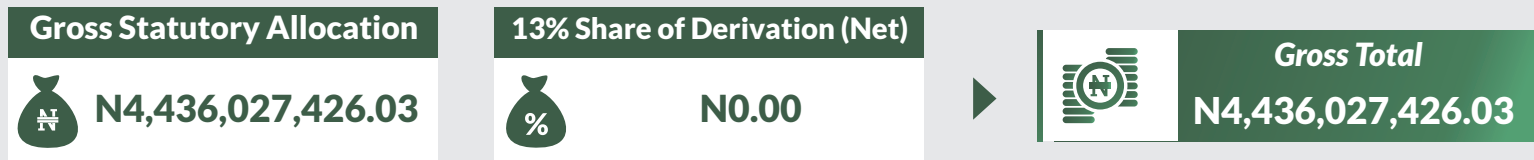
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of September, 2019 Shared in October, 2019



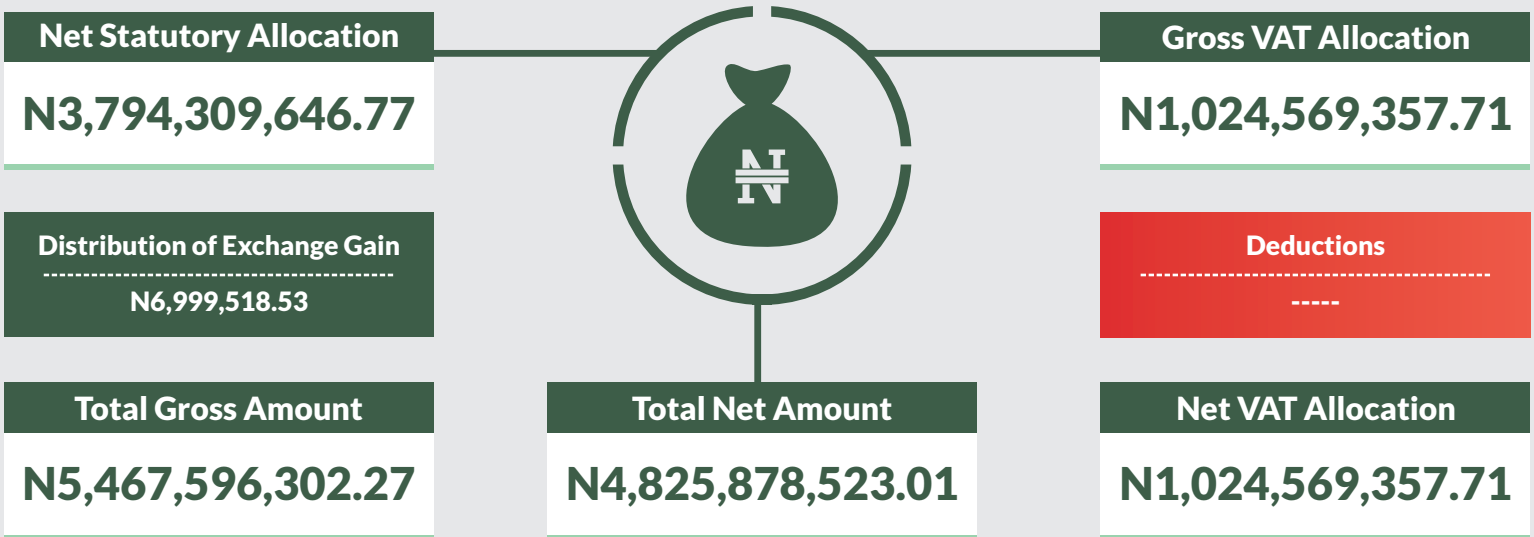
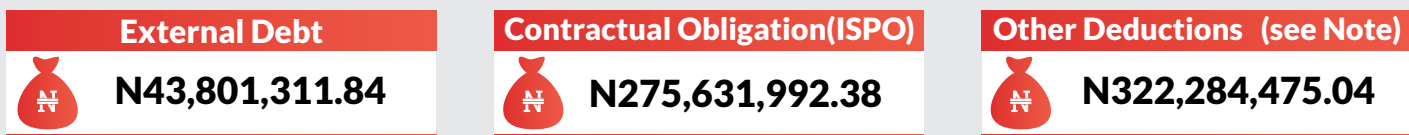
NIGER STATE

 **25**
No. of LGCs

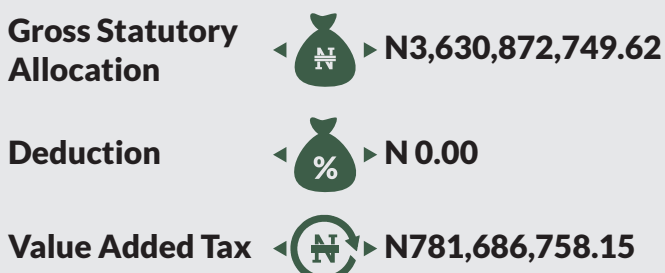
BENEFICIARIES



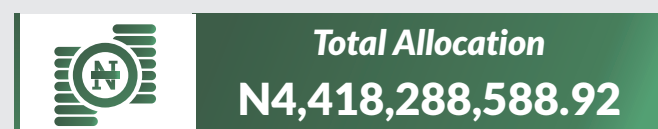
DEDUCTIONS



LGAs



Exchange Gain Allocation = N5,729,081.15











Total Allocation

AGAIE	▶		N164,797,510.37
AGWARA	▶		N140,625,464.06
BIDA	▶		N166,228,086.87
BORGU	▶		N248,612,023.34
BOSSO	▶		N160,457,175.56
EDATI	▶		N168,236,441.96
GBAKO	▶		N158,813,545.45
GURARA	▶		N142,579,875.61
KATCHA	▶		N153,821,272.75
KONTAGORA	▶		N168,467,313.31
LAPAI	▶		N162,477,328.66
LAVUN	▶		N191,144,153.43
MAGAMA	▶		N193,065,555.63
MARIGA	▶		N211,440,236.08
MASHEGU	▶		N244,404,482.67
MINNA	▶		N166,743,011.30
MOKWA	▶		N217,020,861.54
MUYA	▶		N149,177,117.57



Total Allocation

PAIKORO	▶		N171,157,182.24
RAFI	▶		N194,208,475.39
RIJAU	▶		N184,252,861.48
SHIRORO	▶		N215,869,346.05
SULEJA	▶		N166,403,070.40
TAFA	▶		N133,078,021.83
WUSHISHI	▶		N145,208,175.38

Federation Account Allocation Committee (FAAC) October 2019 Disbursement

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



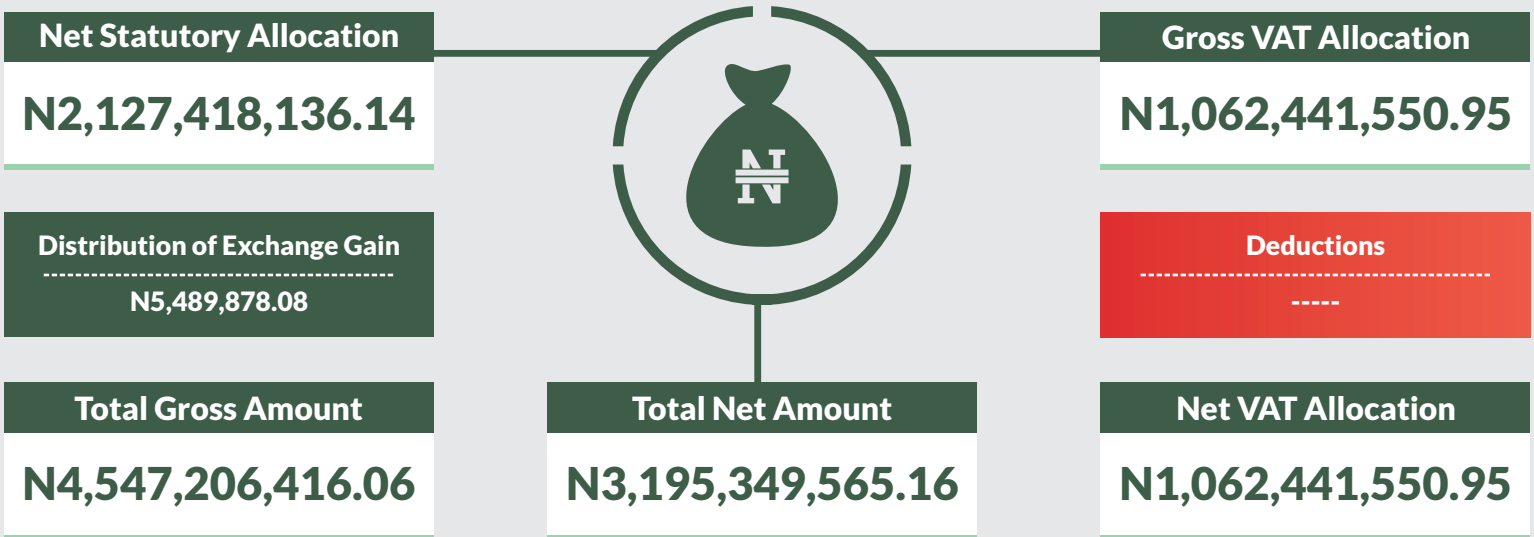
OGUN STATE

 **20**
No. of LGCs

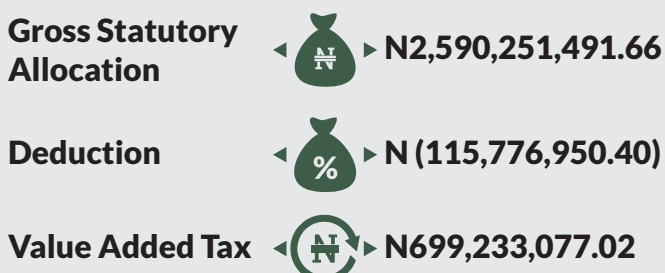
BENEFICIARIES



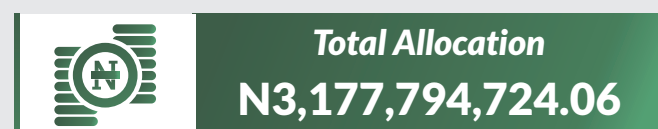
DEDUCTIONS



LGAs



Exchange Gain Allocation = N4,087,105.78





Total Allocation

ABEOKUTA NORTH	▶		N163,817,714.40
ABEOKUTA SOUTH	▶		N171,414,594.89
ADO-ODO/OTA	▶		N263,987,603.80
EGBADO NORTH	▶		N168,300,542.60
EGBADO SOUTH	▶		N152,956,458.53
EWEKORO	▶		N115,446,826.44
REMO NORTH	▶		N113,310,289.91
IFO	▶		N259,731,960.96
IJEBU EAST	▶		N147,816,501.01
IJEBU NORTH	▶		N190,324,550.63
IJEBU ODE	▶		N146,283,080.75
IKENNE	▶		N132,407,046.83
IJEBU NORTH EAST	▶		N118,402,732.00
IMEKO-AFON	▶		N133,917,862.31
IPOKIA	▶		N143,777,060.86
OBAFEMI/OWODE	▶		N173,887,391.14
ODEDAAH	▶		N143,127,654.78
ODOGBOLU	▶		N135,900,660.45



Total Allocation

OGUN WATERSIDE	▶		N126,724,349.91
SHAGAMU	▶		N176,259,841.86

Federation Account Allocation Committee (FAAC) October 2019 Disbursement


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





ONDO STATE

 **18**
No. of LGCs

BENEFICIARIES


Gross Statutory Allocation
 **N3,486,167,820.44**


13% Share of Derivation (Net)
 **N1,215,109,586.06**

Gross Total
 **N4,701,277,406.50**

DEDUCTIONS

External Debt
 **N51,252,138.68**

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

Other Deductions (see Note)
 **N515,126,931.65**

Net Statutory Allocation
N3,827,187,485.47

Gross VAT Allocation
N972,033,123.22

Distribution of Exchange Gain

N8,447,114.92

Deductions

Total Gross Amount
N5,681,757,644.64

Total Net Amount
N4,807,667,723.61

Net VAT Allocation
N972,033,123.22


LGAs

Gross Statutory Allocation  **N2,473,854,019.44**

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

Value Added Tax  **N604,620,956.10**

Exchange Gain Allocation = N3,903,444.54

Total Allocation
 **N3,035,201,293.26**



Total Allocation

AKOKO NORTH EAST	▶		N167,375,307.93
AKOKO NORTH WEST	▶		N177,893,088.64
AKOKO SOUTH WEST	▶		N181,572,100.04
AKOKO SOUTH EAST	▶		N133,500,176.36
AKURE NORTH	▶		N142,045,467.37
AKURE SOUTH	▶		N218,628,981.02
IDANRE	▶		N151,345,334.39
IFEDORE	▶		N155,443,621.41
OKITIPUPA	▶		N184,646,811.62
ILAJE	▶		N201,302,523.86
ESE-EDO	▶		N153,789,957.34
ILE-OLUJI-OKEIGBO	▶		N159,378,266.81
IRELE	▶		N148,362,439.61
ODIGBO	▶		N184,253,974.76
ONDO EAST	▶		N123,174,463.47
ONDO WEST	▶		N202,414,038.31
OSE	▶		N161,027,846.31
OWO	▶		N189,046,894.01

Federation Account Allocation Committee (FAAC) October 2019 Disbursement

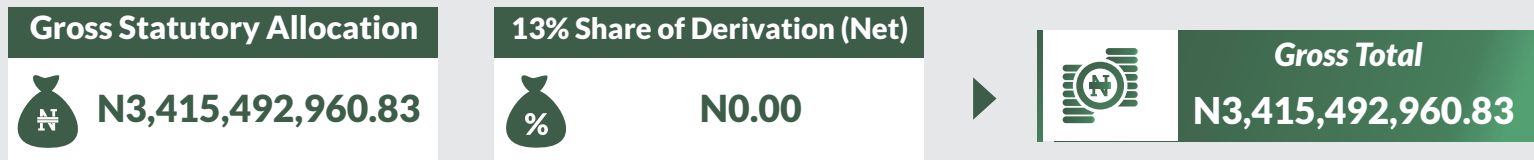
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of September, 2019 Shared in October, 2019



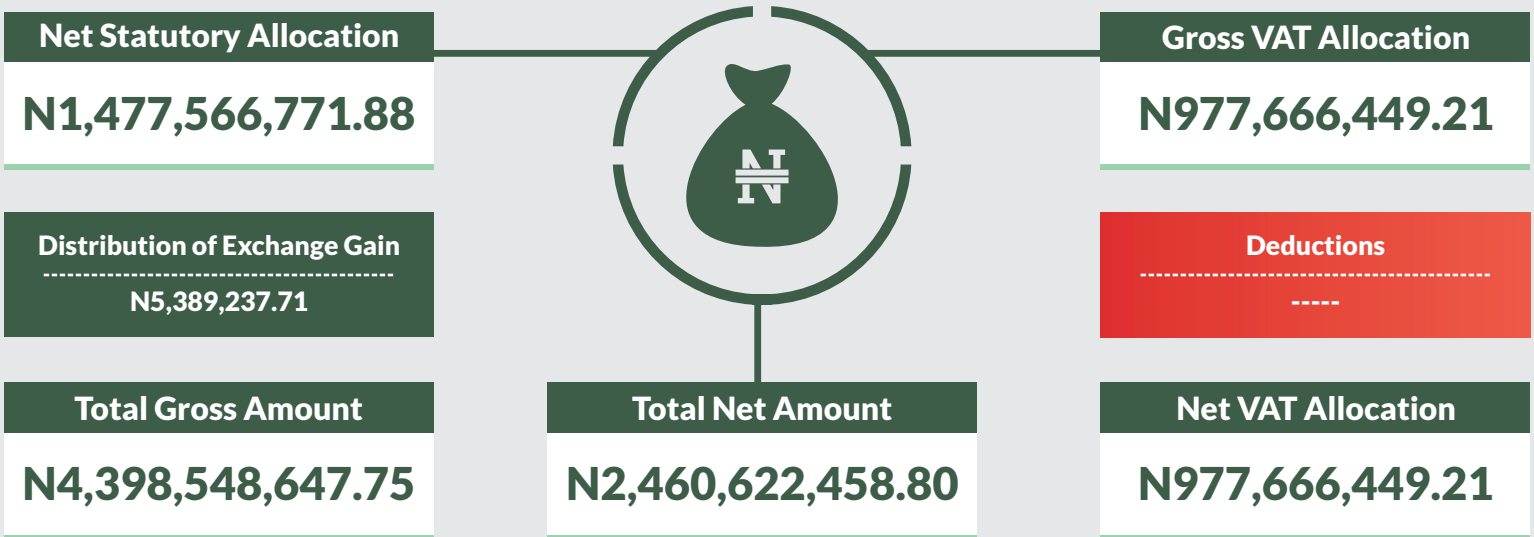
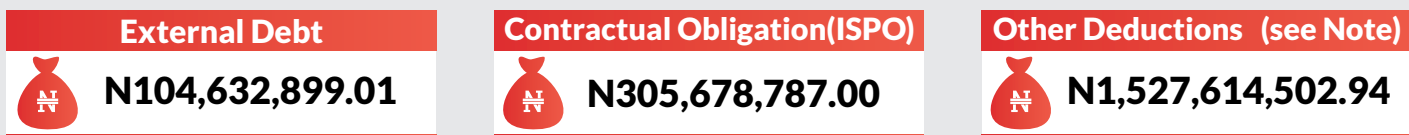
OSUN STATE

 **30**
No. of LGCs

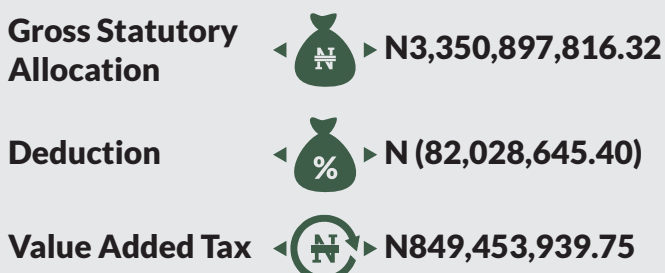
BENEFICIARIES



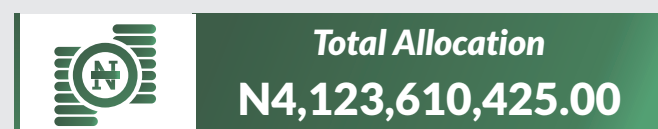
DEDUCTIONS



LGAs



Exchange Gain Allocation = N5,287,314.33





Total Allocation

ATAKUMOSA EAST



N120,677,283.72

ATAKUMOSA WEST



N120,445,929.70

AIYEDADE



N149,982,034.47

AIYEDIRE



N130,844,436.09

BOLUWADURO



N124,716,650.43

BORIPE



N143,481,430.27

EDE NORTH



N120,958,515.50

EDE SOUTH



N124,192,131.14

EGBEDORE



N122,421,026.45

EJIGBO



N139,765,349.16

IFE CENTRAL



N148,724,999.78

IFE EAST



N168,746,881.47

IFE NORTH



N157,067,663.07

IFE SOUTH



N139,308,567.14

IFEDAYO



N108,681,309.14

IFELODUN



N138,143,243.12

ILA



N122,361,741.69

ILESHE EAST



N129,602,747.09



Total Allocation

ILESHA WEST ▶



N135,639,622.41

IREPODUN ▶



N135,559,189.76

IREWOLE ▶



N146,155,773.39

ISOKAN ▶



N132,501,144.18

IWO ▶



N163,121,394.28

OBOKUN ▶



N135,513,248.38

ODO-OTIN ▶



N171,541,659.58

OLA-OLUWA ▶



N122,062,654.45

OLORUNDA ▶



N146,495,854.14

ORIADE ▶



N148,007,131.20

OROLU ▶



N130,694,269.15

OSOGBO ▶



N146,196,544.67

Federation Account Allocation Committee (FAAC) October 2019 Disbursement

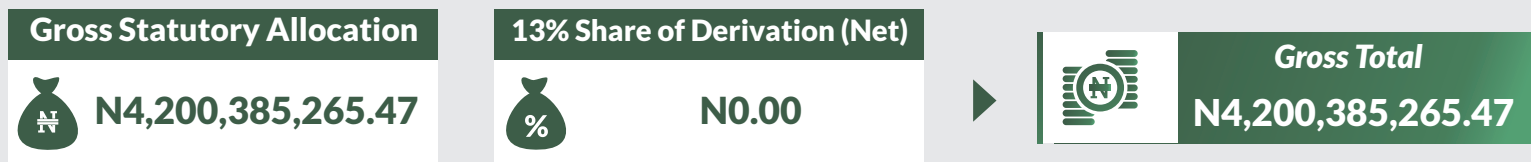
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of September, 2019 Shared in October, 2019



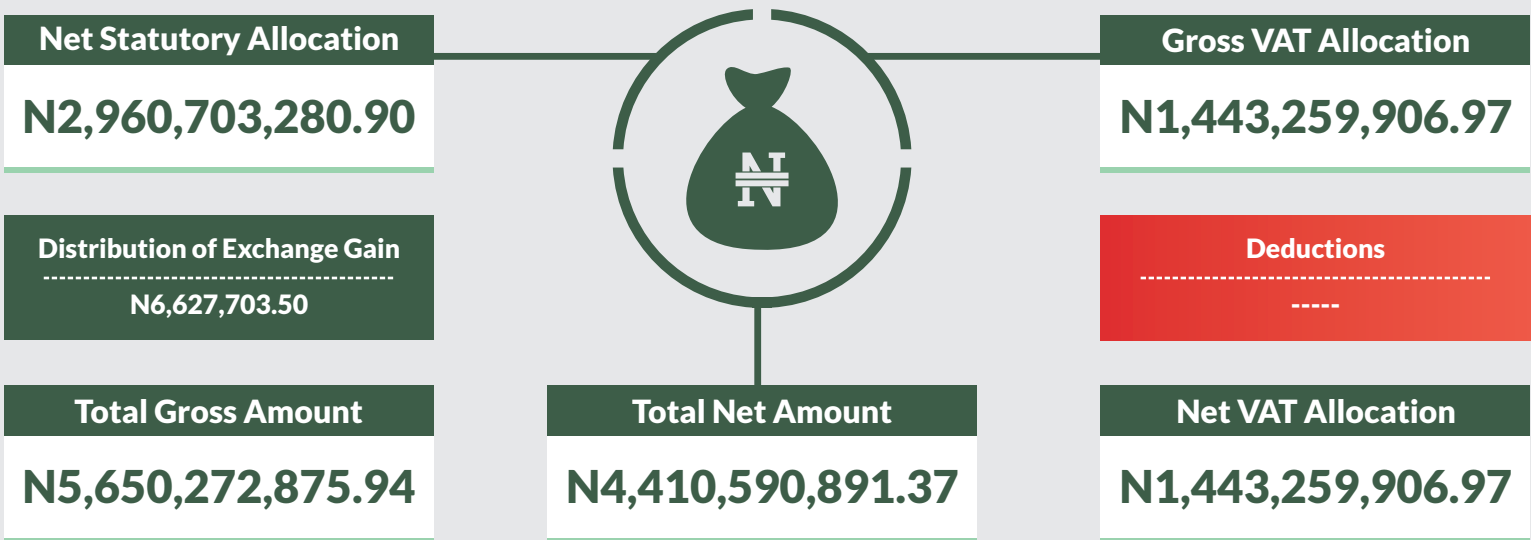
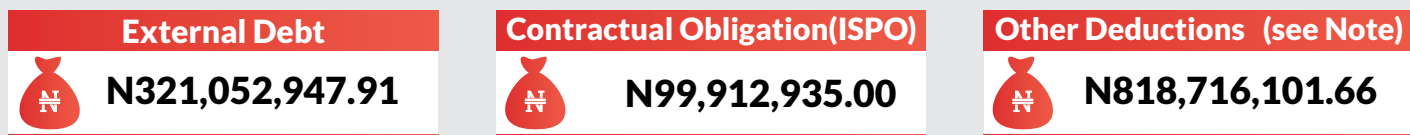
OYO STATE

 **33**
No. of LGCs

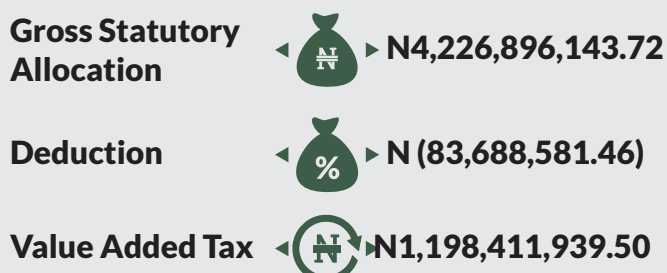
BENEFICIARIES



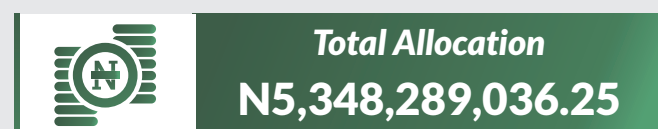
DEDUCTIONS



LGAs



Exchange Gain Allocation = N6,669,534.48





Total Allocation

AFIJIO



N147,326,843.60

AKINYELE



N171,184,681.15

ATIBA



N167,874,875.83

ATISBO



N173,505,654.89

EGBEDA



N187,025,159.37

IBADAN NORTH



N192,763,283.36

IBADAN NORTH EAST



N206,945,967.17

IBADAN NORTH WEST



N152,190,138.76

IBADAN SOUTH EAST



N182,087,274.50

IBADAN SOUTH WEST



N189,853,714.23

IBARAPA CENTRAL



N136,739,874.15

IBARAPA NORTH



N141,219,260.72

IDO



N139,158,064.69

SAKI WEST



N204,129,463.68

IFELOJU



N141,565,694.31

IREPO



N147,344,283.46

ISEYIN



N192,102,199.59

ITESIWAJU



N162,889,778.20



Total Allocation

IWAJOWA



N150,363,959.86

OLORUNSOGO



N137,197,884.39

KAJOLA



N170,853,586.53

LAGELU



N157,354,567.97

OGBOMOSHO NORTH



N165,156,528.52

OGBOMOSHO SOUTH



N139,981,561.10

OGO-OLUWA



N128,192,078.79

OLUYOLE



N170,397,886.49

ONA-ARA



N186,598,785.93

ORELOPE



N141,579,130.29

ORI IRE



N167,390,985.23

OYO EAST



N144,605,059.72

OYO WEST



N145,930,844.36

SAKI EAST



N143,635,657.21

IFEDAPO



N163,144,308.18

Federation Account Allocation Committee (FAAC) October 2019 Disbursement

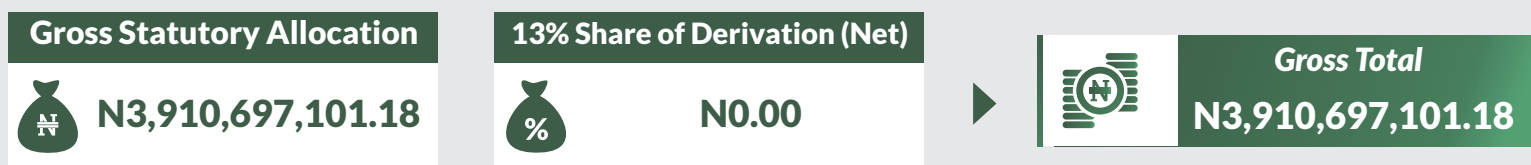
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of September, 2019 Shared in October, 2019



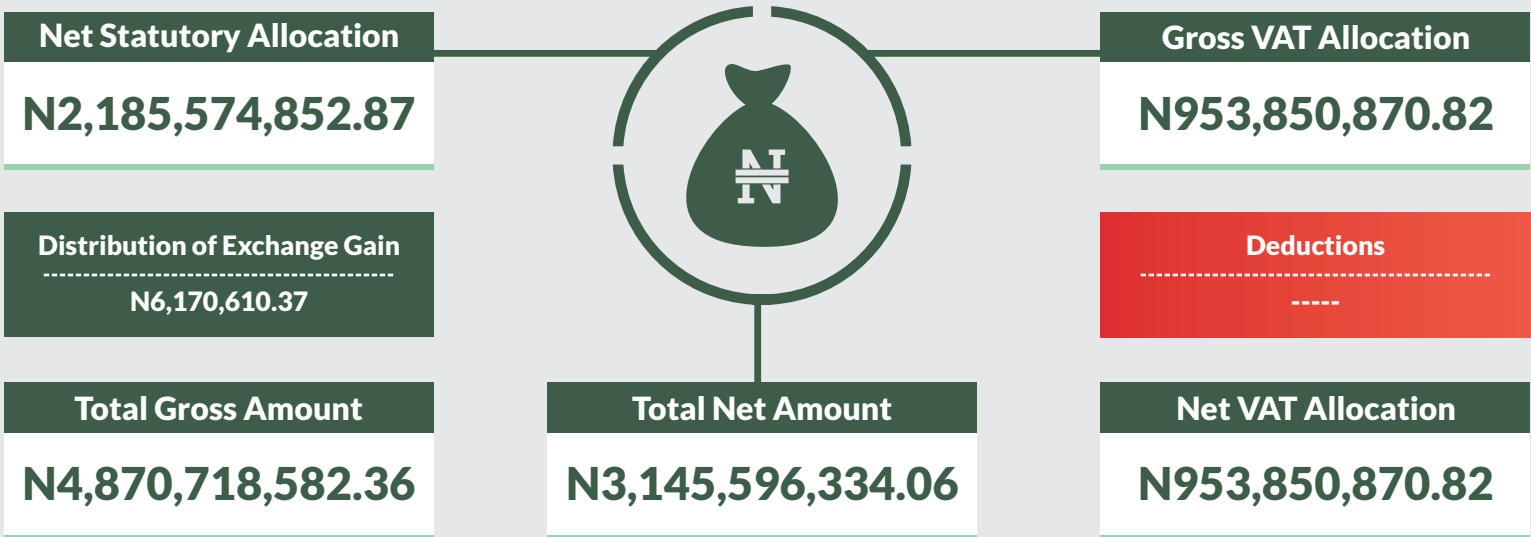
PLATEAU STATE

 **17**
No. of LGCs

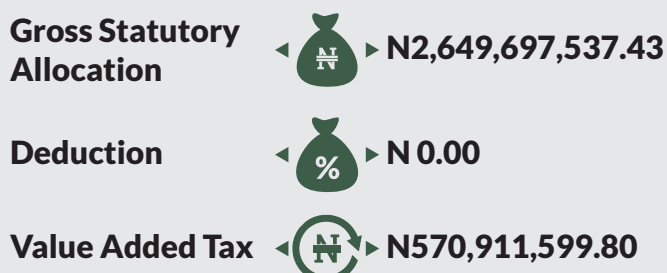
BENEFICIARIES



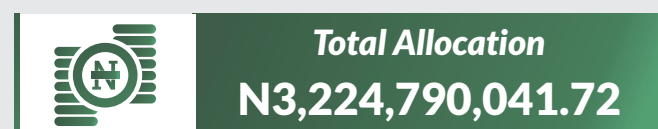
DEDUCTIONS



LGAs



Exchange Gain Allocation = N4,180,904.50





Total Allocation

BARKIN LADI	▶		N187,555,930.06
BASSA	▶		N189,685,932.87
BOKKOS	▶		N188,443,517.61
JOS EAST	▶		N144,804,454.21
JOS NORTH	▶		N255,097,058.64
JOS SOUTH	▶		N219,129,657.56
KANAM	▶		N188,023,960.03
KANKE	▶		N166,840,004.63
LANGTANG NORTH	▶		N171,659,461.20
LANGTANG SOUTH	▶		N162,112,773.46
MANGU	▶		N225,838,476.70
MIKANG	▶		N152,167,960.67
PANKSHIN	▶		N200,208,467.63
QUAN-PAN	▶		N200,318,656.56
RIYOM	▶		N161,117,534.64
SHENDAM	▶		N202,215,348.17
WASE	▶		N209,570,847.09

Federation Account Allocation Committee (FAAC) October 2019 Disbursement

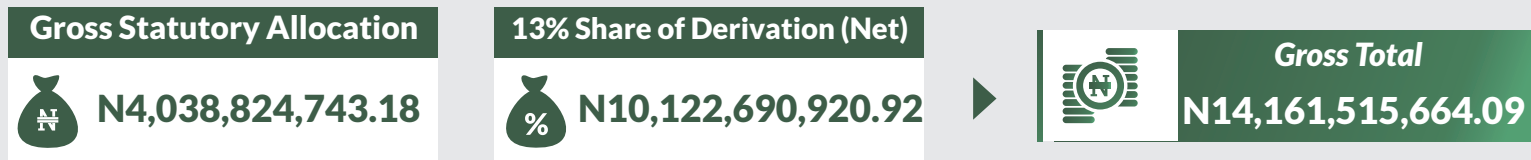
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of September, 2019 Shared in October, 2019



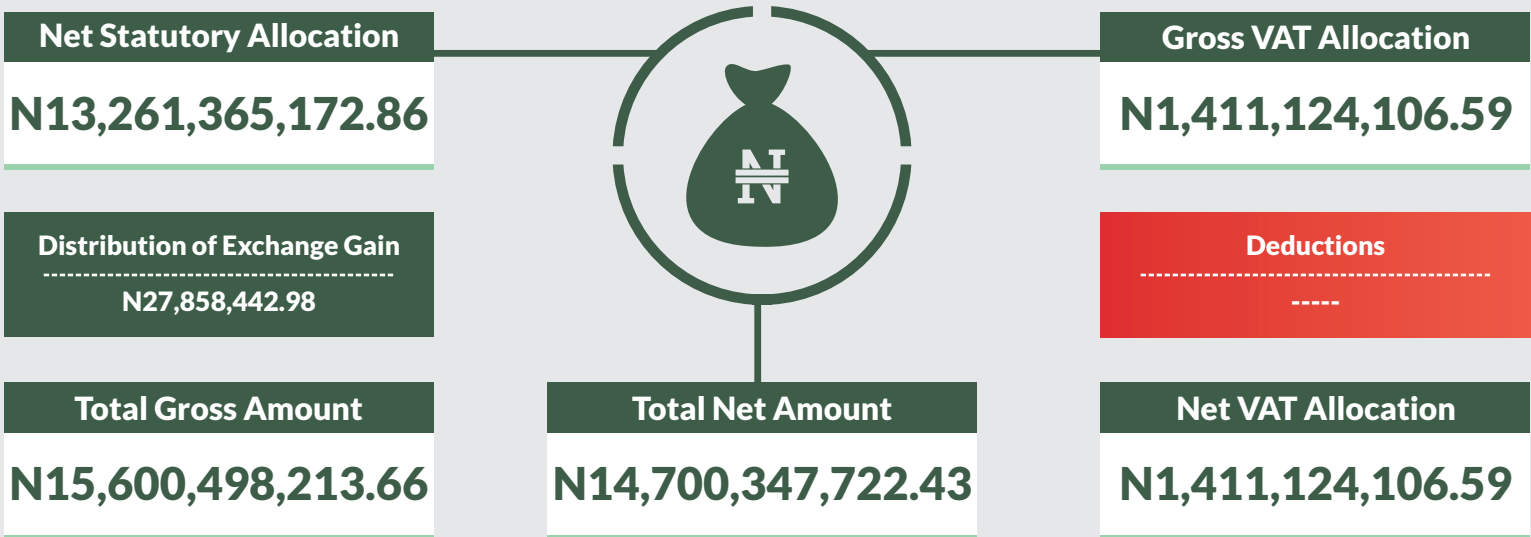
RIVERS STATE

 **23**
No. of LGCs

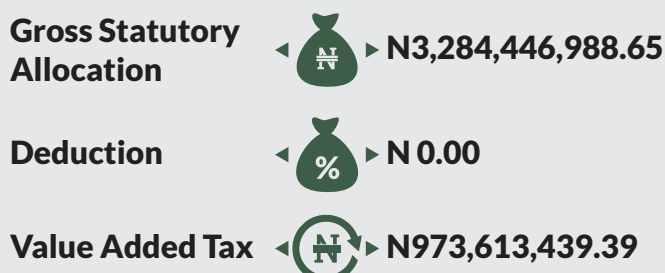
BENEFICIARIES



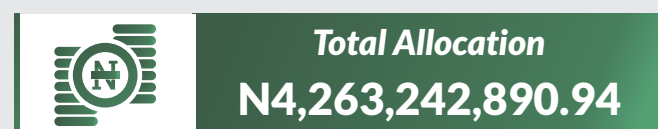
DEDUCTIONS



LGAs



Exchange Gain Allocation = N5,182,462.90





Total Allocation

AHOADA	▶		N156,623,826.79
AHOADA WEST	▶		N191,639,994.55
AKUKUTORU	▶		N173,754,176.66
ANDONI	▶		N186,614,745.49
ASARITORU	▶		N176,801,129.67
BONNY	▶		N176,461,445.35
DEGEMA	▶		N190,056,011.26
ELEME	▶		N181,560,707.61
EMOHUA	▶		N175,762,103.81
ETCHE	▶		N202,252,851.39
GONAKA	▶		N183,553,558.42
IKWERRE	▶		N174,887,570.54
KHANA	▶		N207,134,500.81
OBIO/AKPOR	▶		N254,525,960.65
OBUA/ODUAL	▶		N204,569,874.98
OGBA/EGBEMA/NDONI	▶		N206,077,632.90
OGU/BOLO	▶		N142,057,713.77
OKRIKA	▶		N177,224,096.06



Total Allocation

OMUMMA	▶		N141,062,684.23
OPOBO/NKORO	▶		N153,229,971.41
OYIGBO	▶		N155,103,939.20
PORT HARCOURT	▶		N285,641,484.62
TAI	▶		N166,646,910.76

Federation Account Allocation Committee (FAAC) October 2019 Disbursement

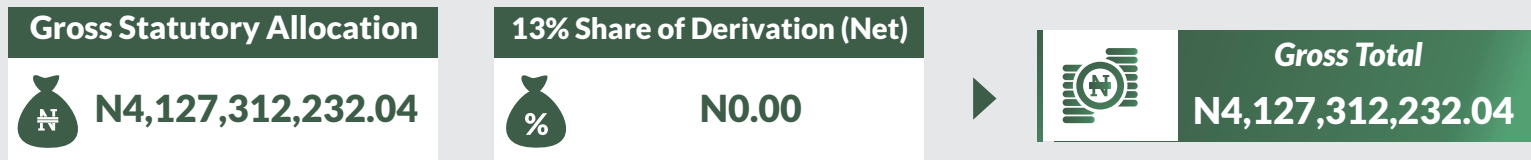
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of September, 2019 Shared in October, 2019



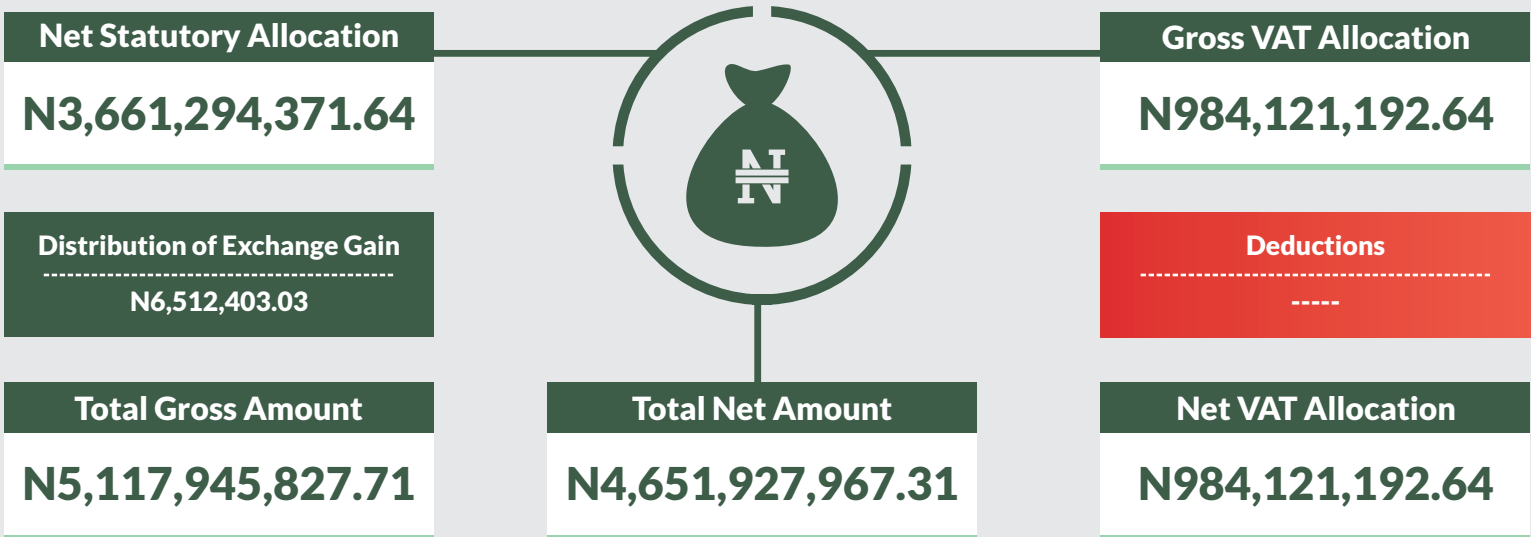
SOKOTO STATE

 **23**
No. of LGCs

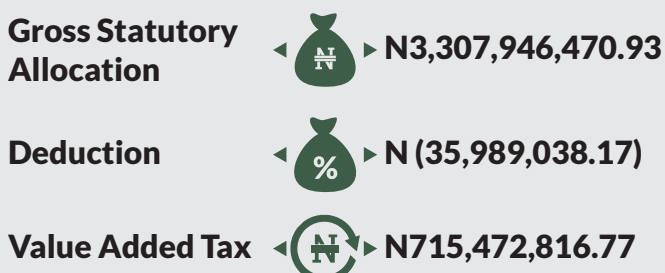
BENEFICIARIES



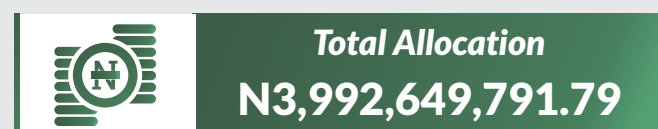
DEDUCTIONS



LGAs



Exchange Gain Allocation = N5,219,542.26





Total Allocation

BINJI	▶		N149,035,774.73
BODINGA	▶		N170,788,397.29
DANGE-SHUNI	▶		N182,962,348.22
GADA	▶		N199,519,022.62
GORONYO	▶		N185,375,105.77
GUDU	▶		N165,077,715.26
GWADABAWA	▶		N194,046,334.87
ILLELA	▶		N165,199,573.82
ISA	▶		N182,893,263.50
KEBBE	▶		N166,467,541.50
KWARE	▶		N156,956,721.81
RABAH	▶		N182,607,791.97
SABON BIRNI	▶		N194,085,139.33
SHAGARI	▶		N174,690,845.03
SILAME	▶		N156,003,517.83
SOKOTO NORTH	▶		N179,082,266.71
SOKOTO SOUTH	▶		N175,376,201.33
TAMBUWAL	▶		N194,568,835.03



Total Allocation

TANGAZA	▶		N174,596,074.61
TURETA	▶		N158,219,217.05
WAMAKKO	▶		N169,819,514.46
WURNO	▶		N163,400,720.24
YABO	▶		N151,877,868.82

Federation Account Allocation Committee (FAAC) October 2019 Disbursement

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



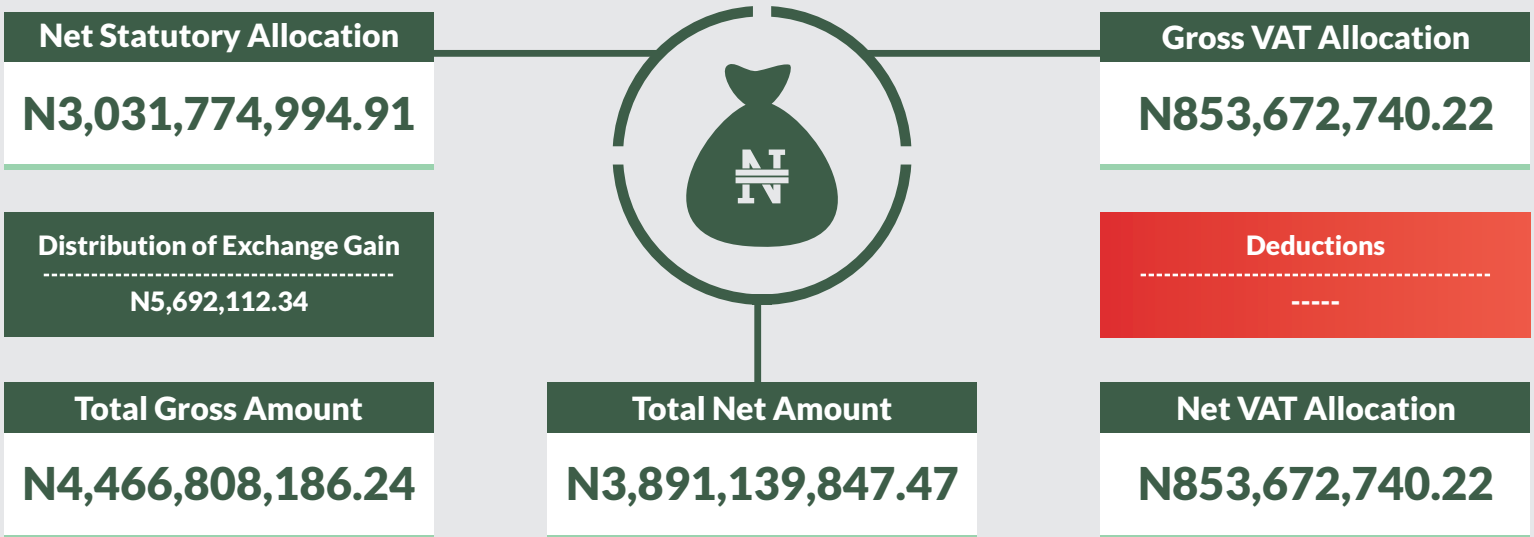
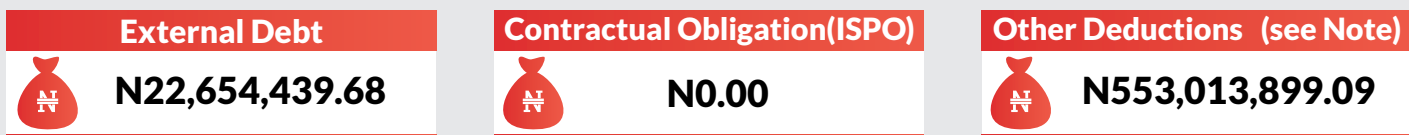
TARABA STATE

 **16**
No. of LGCs

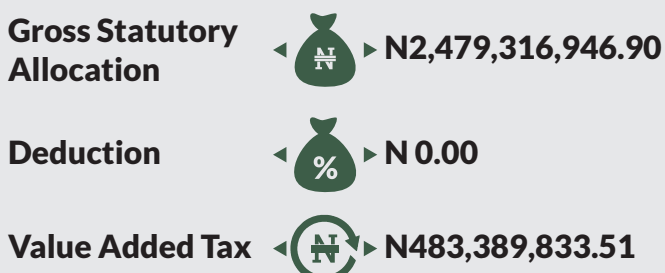
BENEFICIARIES



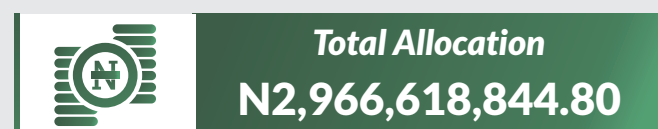
DEDUCTIONS



LGAs



Exchange Gain Allocation = N3,912,064.39





Total Allocation

ARDO KOLA	▶		N150,870,069.60
BALI	▶		N247,551,849.85
DONGA	▶		N175,844,498.53
GASHAKA	▶		N201,125,122.09
GASSOL	▶		N225,656,578.41
IBI	▶		N156,933,200.12
JALINGO	▶		N155,674,901.90
KARIM LAMIDU	▶		N228,838,888.40
KURMI	▶		N165,628,821.90
LAU	▶		N155,312,268.43
SARDAUNA	▶		N227,006,487.65
TAKUM	▶		N181,147,138.50
USSA	▶		N158,315,764.12
WUKARI	▶		N223,260,390.63
YORRO	▶		N150,214,907.80
ZING	▶		N163,237,956.86

Federation Account Allocation Committee (FAAC) October 2019 Disbursement

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



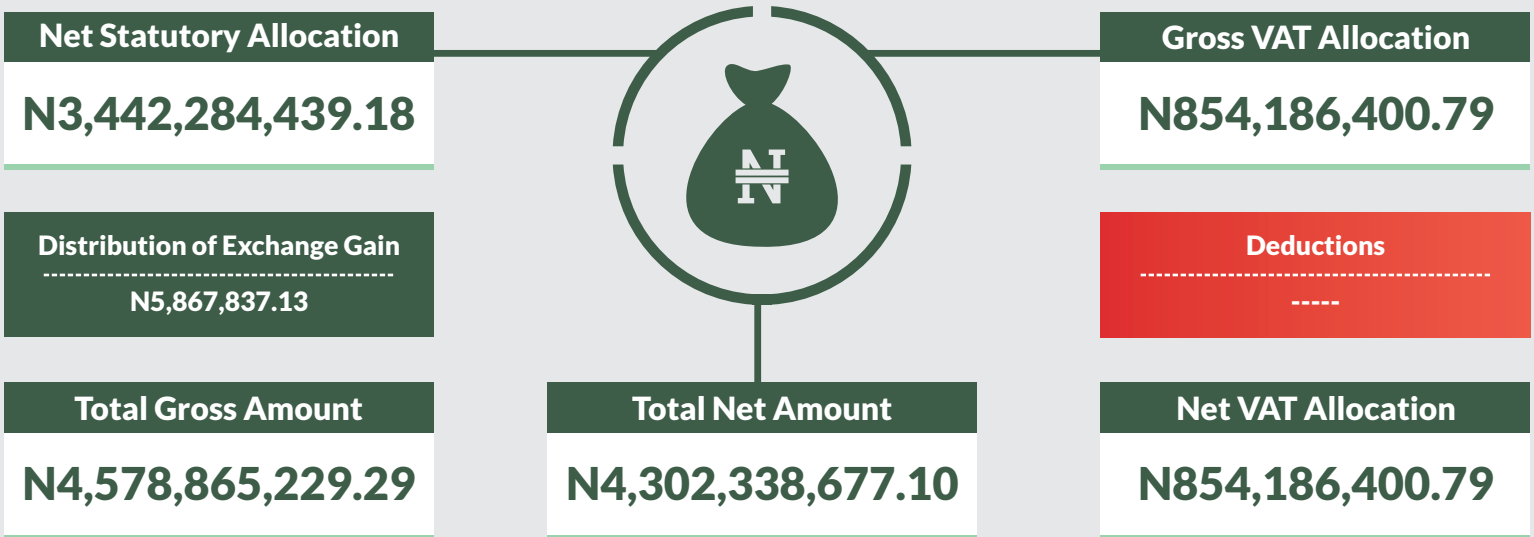
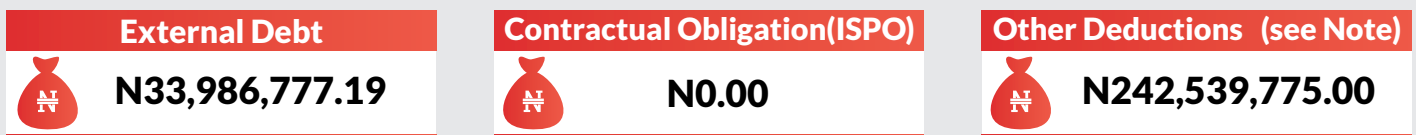
YOBE STATE

 **17**
No. of LGCs

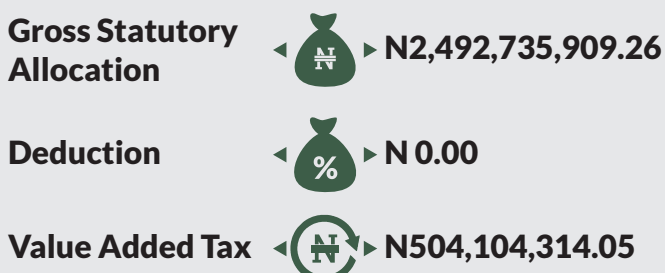
BENEFICIARIES



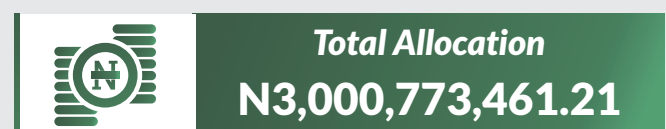
DEDUCTIONS



LGAs




Exchange Gain Allocation = N3,933,237.90





Total Allocation

BADE	▶		N168,478,792.11
BURSARI	▶		N181,204,050.24
DAMATURU	▶		N154,834,700.78
FIKA	▶		N173,468,577.55
FUNE	▶		N242,315,993.82
GEIDAM	▶		N198,181,209.78
GUJBA	▶		N183,102,244.21
GULAMI	▶		N161,134,522.46
JAKUSKO	▶		N212,159,479.56
KARASUWA	▶		N152,024,731.87
MACHINA	▶		N143,746,777.39
NANGERE	▶		N154,094,138.94
NGURU	▶		N169,483,863.20
POTISKUM	▶		N187,121,319.53
TARMUA	▶		N167,433,591.87
YUNUSARI	▶		N176,663,014.70
YUSUFARI	▶		N175,326,453.18

Federation Account Allocation Committee (FAAC) October 2019 Disbursement

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



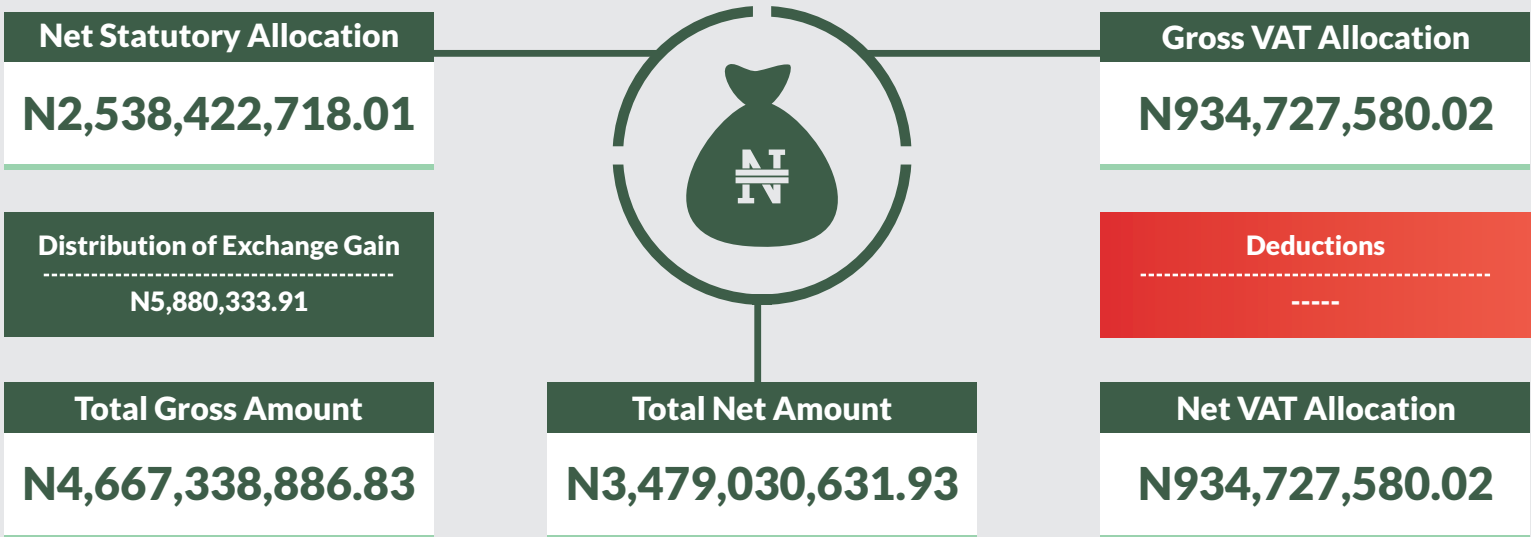
ZAMFARA STATE

 **14**
No. of LGCs

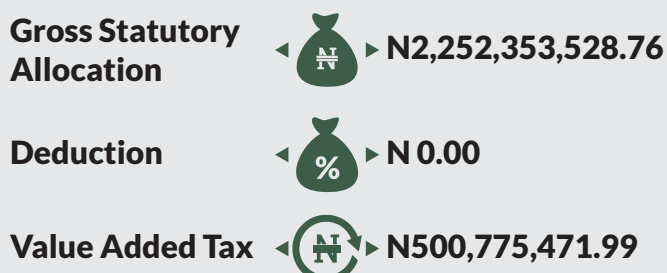
BENEFICIARIES



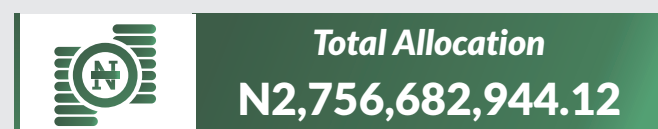
DEDUCTIONS



LGAs







Exchange Gain Allocation = N3,553,943.37





Total Allocation

ANKA	▶		N168,434,310.81
BAKURA	▶		N167,014,494.08
BUKKUYUM	▶		N192,867,496.87
BUNGUDU	▶		N212,402,548.04
GUMMI	▶		N186,157,059.12
GUSAU	▶		N257,273,530.97
KAURA NAMODA	▶		N199,602,271.40
KIYAWA	▶		N177,839,367.29
MARADUN	▶		N191,800,714.83
MARU	▶		N247,609,184.65
SHINKAFI	▶		N159,071,196.93
TALATA MAFARA	▶		N184,511,757.76
TSAFE	▶		N196,826,908.65
ZURMI	▶		N215,272,102.72

Appendix

Federal Ministry of Finance, Abuja

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

S/n	Beneficiaries	Statutory	Exchange Gain Difference	VAT	Total
		₦	₦	₦	₦
1	FGN (see Table II)	279,984,953,294.94	441,782,631.26	13,373,885,921.06	293,800,621,847.26
2	State (see Table III)	142,012,109,947.62	224,078,054.43	44,579,619,736.86	186,815,807,738.91
3	LGCs (see Table IV)	109,485,384,166.21	172,754,787.47	31,205,733,815.80	140,863,872,769.48
4	13% Derivation Fund	51,416,909,624.20	115,588,888.43	-	51,532,498,512.63
5	Cost of Collection - NCS	5,100,442,797.73	-	517,256,307.55	5,617,699,105.28
6	Cost of Collections - FIRS	4,986,945,872.54	-	3,197,712,003.85	8,184,657,876.39
7	Cost of Collection - DPR	5,709,841,943.08	-	-	5,709,841,943.08
8	Refund- FIRS	1,000,000,000.00	-	-	1,000,000,000.00
9	Refund- NCS	4,576,482.00	-	-	4,576,482.00
	Total	599,701,164,128.32	954,204,361.59	92,874,207,785.12	693,529,576,275.03

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

	1	2	3	4= 2-3	5	6	7
S/n	Beneficiaries	Gross Statutory Allocation	Less Deductions	Net Statutory Allocation	Exchange Gain Difference	VAT	Total Net Amount
		₦	₦	₦	₦	₦	₦
1	FGN (CRF Account)	257,768,986,993.26	44,441,361,755.11	213,327,625,238.15	406,728,504.48	12,482,293,526.32	226,216,647,268.95
2	Share of Derivation & Ecology	5,314,824,474.09	-	5,314,824,474.09	8,386,154.73	-	5,323,210,628.82
3	Stabilization	2,657,412,237.04	-	2,657,412,237.04	4,193,077.37	-	2,661,605,314.41
4	Development of Natural Resources	8,928,905,116.47	-	8,928,905,116.47	14,088,739.95	-	8,942,993,856.42
5	FCT-Abuja	5,314,824,474.09	37,085,313.24	5,277,739,160.85	8,386,154.73	891,592,394.74	6,177,717,710.32
	Sub-total	279,984,953,294.94	44,478,447,068.35	235,506,506,226.59	441,782,631.26	13,373,885,921.06	249,322,174,778.91

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.

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

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the month of September,2019 Shared in October, 2019

1	2	3	4	5	6=4+5	7	8	9	10=6-(7+8+9)	11	12	13	14	15=6+11+12	16=10+11+14	
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total	Deductions			Net Statutory Allocation	Distribution of Exchange Gain	Gross VAT Allocation	Deduction	Net VAT Allocation	Total Gross Amount	Total Net Amount	S/n
						External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)								
			N	N	N	N	N	N	N	N	N	N	N	N	N	
1	ABIA	17	3,506,752,641.43	612,218,803.46	4,118,971,444.89	49,089,114.18	0.00	735,771,002.04	3,334,111,328.67	7,076,346.18	916,653,073.71	-	916,653,073.71	5,042,700,864.78	4,257,840,748.56	1
2	ADAMAWA	21	3,730,581,766.91	-	3,730,581,766.91	47,880,996.67	0.00	574,293,833.11	3,108,406,937.13	5,886,410.00	946,227,117.25	-	946,227,117.25	4,682,695,294.16	4,060,520,464.38	2
3	AKWA IBOM	31	3,765,249,770.09	11,201,334,517.97	14,966,584,288.05	49,992,746.22	0.00	1,204,906,712.36	13,711,684,829.47	32,415,590.95	1,131,361,571.99	-	1,131,361,571.99	16,130,361,451.00	14,875,461,992.42	3
4	ANAMBRA	21	3,723,592,961.17	-	3,723,592,961.17	48,797,314.90	0.00	242,539,775.00	3,432,255,871.27	5,875,382.50	1,043,013,242.65	-	1,043,013,242.65	4,772,481,586.31	4,481,144,496.41	4
5	BAUCHI	20	4,479,607,087.28	-	4,479,607,087.28	122,545,636.01	201,255,000.00	918,083,417.39	3,237,723,033.88	7,068,282.00	1,072,107,178.68	-	1,072,107,178.68	5,558,782,547.96	4,316,898,494.56	5
6	BAYELSA	8	3,313,635,995.81	10,479,896,451.99	13,793,532,447.80	37,128,394.56	0.00	1,511,171,858.78	12,245,232,194.46	27,028,584.01	794,077,482.15	-	794,077,482.15	14,614,638,513.96	13,066,338,260.62	6
7	BENUE	23	4,199,921,224.19	-	4,199,921,224.19	25,850,279.32	103,855,987.23	518,048,825.84	3,552,166,131.80	6,626,971.30	1,034,737,690.51	-	1,034,737,690.51	5,241,285,886.01	4,593,530,793.62	7
8	BORNO	27	4,652,910,808.83	-	4,652,910,808.83	16,982,764.75	0.00	475,638,244.67	4,160,289,799.41	7,341,734.46	1,034,450,246.46	-	1,034,450,246.46	5,694,702,789.75	5,202,081,780.33	8
9	CROSS RIVER	18	3,765,891,900.93	-	3,765,891,900.93	114,172,380.52	633,134,951.92	903,535,446.17	2,115,049,122.32	5,942,125.15	914,660,385.56	-	914,660,385.56	4,686,494,411.64	3,035,651,633.03	9
10	DELTA	25	3,802,500,020.96	15,060,583,306.36	18,863,083,327.32	27,218,783.03	0.00	1,385,998,840.29	17,449,865,704.00	41,618,604.34	1,251,156,167.19	-	1,251,156,167.19	20,155,858,098.86	18,742,640,475.54	10
11	EBONYI	13	3,350,427,561.10	-	3,350,427,561.10	43,683,865.48	0.00	424,159,790.17	2,882,583,905.44	5,286,572.32	857,756,282.86	-	857,756,282.86	4,213,470,416.27	3,745,626,760.62	11
12	EDO	18	3,501,733,772.39	1,690,086,525.33	5,191,820,297.73	78,949,802.44	0.00	667,743,490.04	4,445,127,005.25	8,749,089.45	1,009,980,254.89	-	1,009,980,254.89	6,210,549,642.07	5,463,856,349.59	12
13	EKITI	16	3,348,536,934.35	-	3,348,536,934.35	86,493,536.70	102,458,000.01	577,098,993.81	2,582,486,403.83	5,283,589.14	872,648,712.22	-	872,648,712.22	4,226,469,235.71	3,460,418,705.19	13
14	ENUGU	17	3,766,216,922.83	-	3,766,216,922.83	66,510,511.54	0.00	359,035,558.30	3,340,670,852.99	5,942,638.00	1,004,536,648.17	-	1,004,536,648.17	4,776,696,209.00	4,351,150,139.16	14
15	GOMBE	11	3,527,475,776.31	-	3,527,475,776.31	33,506,010.78	533,792,423.91	397,856,398.70	2,562,320,942.92	5,565,933.14	877,645,625.33	-	877,645,625.33	4,410,687,334.77	3,445,532,501.38	15
16	IMO	27	3,893,713,801.80	1,034,989,512.10	4,928,703,313.90	52,497,971.65	0.00	1,008,399,955.69	3,867,805,386.56	8,640,532.75	1,018,152,149.33	-	1,018,152,149.33	5,955,495,995.98	4,894,598,068.64	16
17	JIGAWA	27	4,188,050,391.11	-	4,188,050,391.11	28,348,661.27	0.00	315,790,791.37	3,843,910,938.47	6,608,240.55	1,070,785,487.11	-	1,070,785,487.11	5,265,444,118.78	4,921,304,666.14	17
18	KADUNA	23	4,906,788,147.18	-	4,906,788,147.18	212,722,827.42	0.00	355,822,116.18	4,338,243,203.58	7,742,322.41	1,278,486,866.28	-	1,278,486,866.28	6,193,017,335.87	5,624,422,392.27	18
19	KANO	44	5,940,213,324.29	-	5,940,213,324.29	68,651,257.31	0.00	650,396,531.20	5,221,165,535.78	9,372,943.23	1,715,021,558.58	-	1,715,021,558.58	7,664,607,826.10	6,945,560,372.59	19
20	KATSINA	34	4,603,496,268.13	-	4,603,496,268.13	101,946,138.66	0.00	406,564,565.24	4,094,985,564.23	7,263,764.25	1,185,254,634.66	-	1,185,254,634.66	5,796,014,667.04	5,287,503,963.14	20
21	KEBBI	21	3,954,426,261.40	-	3,954,426,261.40	40,527,697.23	0.00	439,306,620.22	3,474,591,943.95	6,239,609.73	949,510,767.40	-	949,510,767.40	4,910,176,638.53	4,430,342,321.08	21
22	KOGI	21	4,139,090,492.34	-	4,139,090,492.34	28,785,606.33	117,593,824.10	522,103,672.67	3,470,607,389.24	6,530,987.71	947,066,221.27	-	947,066,221.27	5,092,687,701.32	4,424,204,598.22	22
23	KWARA	16	3,333,607,862.59	-	3,333,607,862.59	37,140,990.01	0.00	644,358,227.52	2,652,108,645.06	5,260,032.85	859,606,843.58	-	859,606,843.58	4,198,474,739.02	3,516,975,521.49	23
24	LAGOS	20	5,016,895,511.34	-	5,016,895,511.34	1,233,025,932.79	2,000,000,000.00	-	1,783,869,578.55	7,916,058.61	8,512,925,032.57	1,000,000,000.00	7,512,925,032.57	13,537,736,602.52	9,304,710,669.73	24
25	NASSARAWA	13	3,453,624,908.74	-	3,453,624,908.74	34,223,647.02	226,360,533.05	276,871,296.02	2,916,169,432.65	5,449,405.34	810,145,217.32	-	810,145,217.32	4,269,219,531.40	3,731,764,055.31	25
26	NIGER	25	4,436,027,426.03	-	4,436,027,426.03	43,801,311.84	275,631,992.38	322,284,475.04	3,794,309,646.77	6,999,518.53	1,024,569,357.71	-	1,024,569,357.71	5,467,596,302.27	4,825,878,523.01	26
27	OGUN	20	3,479,274,987.04	-	3,479,274,987.04	65,958,551.52	0.00	1,285,898,299.38	2,127,418,136.14	5,489,878.08	1,062,441,550.95	-	1,062,441,550.95	4,547,206,416.06	3,195,349,565.16	27
28	ONDO	18	3,486,167,820.44	1,215,109,586.06	4,701,277,406.50	51,252,138.68	307,710,850.70	515,126,931.65	3,827,187,485.47	8,447,114.92	972,033,123.22	-	972,033,123.22	5,681,757,644.64	4,807,667,723.61	28
29	OSUN	30	3,415,492,960.83	-	3,415,492,960.83	104,632,899.01	305,678,787.00	1,527,614,502.94	1,477,566,771.88	5,389,237.71	977,666,449.21	-	977,666,449.21	4,398,548,647.75	2,460,622,458.80	29
30	OYO	33	4,200,385,265.47	-	4,200,385,265.47	321,052,947.91	99,912,935.00	818,716,101.66	2,960,703,280.90	6,627,703.50	1,443,259,906.97	-	1,443,259,906.97	5,650,272,875.94	4,410,590,891.37	30
31	PLATEAU	17	3,910,697,101.18	-	3,910,697,101.18	21,796,157.75	400,864,283.56	1,302,461,807.00	2,185,574,852.87	6,170,610.37	953,850,870.82	-	953,850,870.82	4,870,718,582.36	3,145,596,334.06	31
32	RIVERS	23	4,038,824,743.18	10,122,690,920.92	14,161,515,664.09	224,300,373.94	0.00	675,850,117.29	13,261,365,172.86	27,858,442.98	1,411,124,106.59	-	1,411,124,106.59	15,600,498,213.66	14,700,347,722.43	32
33	SOKOTO	23	4,127,312,232.04	-	4,127,312,232.04	37,266,218.21	0.00	428,751,642.19	3,661,294,371.64	6,512,403.03	984,121,192.64	-	984,121,192.64	5,117,945,827.71	4,651,927,967.31	33
34	TARABA	16	3,607,443,333.68	-	3,607,443,333.68	22,654,439.68	0.00	553,013,899.09	3,031,774,994.91	5,692,112.34	853,672,740.22	-	853,672,740.22	4,466,808,186.24	3,891,139,847.47	34
35	YOBE	17	3,718,810,991.37	-	3,718,810,991.37	33,986,777.19	0.00	242,539,775.00	3,442,284,439.18	5,867,837.13	854,186,400.79	-	854,186,400.79	4,578,865,229.29	4,302,338,677.10	35
36	ZAMFARA	14	3,726,730,972.91	-	3,726,730,972.91	28,430,222.68	488,822,936.86	671,055,095.36	2,538,422,718.01	5,880,333.91	934,727,580.02	-	934,727,580.02	4,667,338,886.83	3,479,030,631.93	36
	Total (States)		142,012,109,947.62	51,416,909,624.20	193,429,019,571.82	3,641,804,905.20	5,797,072,505.72	23,858,808,609.38	160,131,333,551.53	339,666,942.87	44,579,619,736.85	1,000,000,000.00	43,579,619,736.85	238,348,306,251.55	204,050,620,231.25	

Note:

* Other Deductions cover; National Water Rehabilitation Projects, National Agricultural Technology Support Programme, Salary Bailout, Payment for Fertilizer, State Water Supply Project, State Agricultural Project and National Fadama Project

Source: Office of the Accountant-General of the Federation

Distribution of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of September, 2019 Shared in October, 2019

State	S/n	Local Government Councils	Gross Statutory Allocation	Deduction	Exchange Gain Difference	Value Added Tax	Total Allocation
			₦	₦	₦	₦	₦
ABIA	1	ABA NORTH	116,421,888.56	-	183,699.76	28,136,918.68	144,742,507.00
	2	ABA SOUTH	194,234,754.69	-	306,479.12	49,295,997.67	243,837,231.47
	3	AROCHUKWU	136,665,535.14	-	215,641.80	32,331,628.31	169,212,805.25
	4	BENDE	139,247,378.63	-	219,715.64	33,796,680.04	173,263,774.31
	5	IKWUANO	126,742,386.30	-	199,984.26	30,177,156.21	157,119,526.77
	6	ISIALA NGWA NORTH	130,892,124.72	-	206,532.05	31,229,946.86	162,328,603.63
	7	ISIALA NGWA SOUTH	127,000,419.84	-	200,391.41	29,961,060.24	157,161,871.49
	8	ISUIKWUATO	123,833,328.57	-	195,394.12	28,602,016.59	152,630,739.28
	9	NNEOCHI	133,598,526.99	-	210,802.43	31,911,742.67	165,721,072.10
	10	OBIOMA NGWA	135,575,472.37	-	213,921.81	33,082,914.59	168,872,308.77
	11	OHAFIA	148,262,623.52	-	233,940.61	37,343,636.82	185,840,200.96
	12	OSISIOMA	142,750,550.03	-	225,243.22	35,637,341.47	178,613,134.72
	13	UGWUNAGBO	109,007,468.74	-	172,000.69	26,473,561.61	135,653,031.05
	14	UKWA EAST	102,997,168.59	-	162,517.16	24,884,911.82	128,044,597.57
	15	UKWA WEST	107,250,221.85	-	169,227.97	26,870,640.46	134,290,090.28
	16	UMUAHIA NORTH	159,875,495.10	-	252,264.33	35,706,096.23	195,833,855.67
	17	UMUAHIA SOUTH	138,141,806.43	-	217,971.18	30,215,747.16	168,575,524.77
ABIA TOTAL			2,272,497,150.07	-	3,585,727.59	545,657,997.42	2,821,740,875.08
ADAMAWA	1	DEMSA	141,668,930.13	-	223,536.56	32,781,934.59	174,674,401.28
	2	FUFORE	173,069,478.57	-	273,082.85	34,590,158.22	207,932,719.64
	3	GANYE	147,368,710.59	-	232,530.13	31,700,852.82	179,302,093.53
	4	GIREI	129,023,429.49	-	203,583.48	29,420,709.31	158,647,722.28
	5	GOMBI	127,673,307.00	-	201,453.15	30,519,849.24	158,394,609.39
	6	GUYUK	136,501,163.02	-	215,382.44	32,617,003.41	169,333,548.87
	7	HONG	148,682,494.12	-	234,603.12	32,037,871.57	180,954,968.81
	8	JADA	155,534,291.84	-	245,414.43	31,994,197.58	187,773,903.86
	9	YOLA-NORTH	135,229,328.20	-	213,375.64	33,985,544.31	169,428,248.15
	10	LAMURDE	121,080,079.51	-	191,049.82	28,270,872.78	149,542,002.11
	11	MADAGALI	123,044,434.21	-	194,149.34	29,743,883.47	152,982,467.03
	12	MAIHA	120,468,422.27	-	190,084.70	28,164,664.05	148,823,171.02
	13	MAYO-BELWA	139,685,725.55	-	220,407.30	30,967,959.11	170,874,091.95
	14	MICHIKA	135,417,038.27	-	213,671.82	31,113,293.84	166,744,003.94
	15	MUBI NORTH	129,220,437.09	-	203,894.33	30,830,382.69	160,254,714.10
	16	MUBI SOUTH	120,384,986.73	-	189,953.05	29,349,948.08	149,924,887.87
	17	NUMAN	114,408,716.59	-	180,523.21	26,794,116.68	141,383,356.49
	18	SHELLENG	129,606,241.16	-	204,503.08	30,696,417.90	160,507,162.15
	19	SONG	163,137,696.68	-	257,411.69	33,614,348.83	197,009,457.20
	20	TOUNGO	139,773,256.47	-	220,545.41	24,206,917.60	164,200,719.48
	21	YOLA-SOUTH	135,450,830.83	-	213,725.14	33,742,093.58	169,406,649.55
ADAMAWA TOTAL			2,866,428,998.33	-	4,522,880.71	647,143,019.65	3,518,094,898.70

AKWA IBOM	1	ABAK	130,064,818.51	-	205,226.66	31,877,904.62	162,147,949.79
	2	EASTERN OBOLO	101,554,412.53	-	160,240.67	26,624,518.72	128,339,171.92
	3	EKET	134,080,594.55	-	211,563.08	34,116,246.84	168,408,404.46
	4	EKPE ATAI	102,788,005.02	-	162,187.13	27,564,345.56	130,514,537.70
	5	ESSIEN UDIM	138,130,200.42	-	217,952.87	35,461,312.13	173,809,465.42
	6	ETIM EKPO	120,396,029.61	-	189,970.48	29,625,851.58	150,211,851.67
	7	ETINAN	136,550,066.35	-	215,459.61	33,897,341.82	170,662,867.78
	8	IBENO	109,410,612.07	-	172,636.81	27,616,847.98	137,200,096.86
	9	IBESIKPO ASUTAN	126,974,801.00	-	200,350.99	31,744,876.18	158,920,028.17
	10	IBIONO IBOM	138,142,705.21	-	217,972.60	35,258,793.23	173,619,471.03
	11	IKA	106,318,451.19	-	167,757.75	27,453,588.85	133,939,797.79
	12	IKONO	125,755,623.02	-	198,427.27	31,397,290.07	157,351,340.36
	13	IKOT ABASI	125,791,078.95	-	198,483.22	31,405,249.04	157,394,811.20
	14	IKOT EKPENE	129,734,785.16	-	204,705.91	32,144,563.43	162,084,054.50
	15	INI	118,525,440.11	-	187,018.91	29,209,711.34	147,922,170.36
	16	ITU	121,020,445.16	-	190,955.73	31,071,507.51	152,282,908.40
	17	MBO	112,965,391.78	-	178,245.82	29,531,815.39	142,675,452.99
	18	MKPAT ENIN	140,348,722.26	-	221,453.43	34,482,693.69	175,052,869.38
	19	NSIT IBOM	117,110,617.35	-	184,786.49	29,839,406.03	147,134,809.87
	20	NSIT UBIUM	123,219,895.60	-	194,426.20	31,151,632.23	154,565,954.03
	21	OBAT AKARA	128,166,588.36	-	202,231.48	32,492,617.72	160,861,437.57
	22	OKOBO	110,162,537.22	-	173,823.25	29,534,825.08	139,871,185.56
	23	ONNA	115,031,119.04	-	181,505.29	30,826,719.14	146,039,343.47
	24	ORON	117,824,217.87	-	185,912.47	28,424,850.26	146,434,980.59
	25	ORUK ANAM	138,823,029.79	-	219,046.07	34,122,734.40	173,164,810.26
	26	UDUNG UKO	103,410,206.15	-	163,168.89	26,138,620.48	129,711,995.52
	27	UKANAFUN	126,885,167.43	-	200,209.56	31,071,507.51	158,156,884.50
	28	UQUO	103,447,031.79	-	163,226.99	26,835,732.29	130,445,991.08
	29	URUAN	134,911,536.54	-	212,874.20	30,487,426.40	165,611,837.14
	30	URUE OFFONG/ORUK	111,632,654.94	-	176,142.92	27,334,538.77	139,143,336.63
	31	UYO	168,738,201.55	-	266,248.62	43,280,160.45	212,284,610.62
AKWA IBOM TOTAL			3,817,914,986.52	-	6,024,211.33	962,025,228.74	4,785,964,426.59
ANAMBRA	1	AGUATA	189,792,968.70	-	299,470.51	45,455,641.68	235,548,080.90
	2	ANAMBRA EAST	124,818,658.14	-	196,948.85	30,952,866.88	155,968,473.87
	3	ANAMBRA WEST	128,403,101.50	-	202,604.67	31,894,900.83	160,500,607.00
	4	ANIOCHA	155,200,197.90	-	244,887.27	39,759,295.84	195,204,381.01
	5	AWKA NORTH	117,869,501.08	-	185,983.92	28,229,228.37	146,284,713.36
	6	AWKA SOUTH	135,694,079.24	-	214,108.96	33,341,760.63	169,249,948.84
	7	AYAMELUM	125,757,800.55	-	198,430.71	31,292,560.91	157,248,792.17
	8	DUNUKOFIA	112,443,099.55	-	177,421.71	27,143,999.91	139,764,521.17
	9	EKWUSIGWO	124,889,139.88	-	197,060.06	31,280,589.02	156,366,788.97
	10	IDEMILI NORTH	197,579,121.35	-	311,756.13	49,509,430.79	247,400,308.26
	11	IDEMILI SOUTH	137,317,727.94	-	216,670.88	34,588,041.12	172,122,439.94
	12	IHIALA	167,884,709.27	-	264,901.91	40,906,724.62	209,056,335.79
	13	NJIKOKA	123,352,409.86	-	194,635.29	30,627,418.73	154,174,463.88
	14	NNEWI NORTH	122,304,648.37	-	192,982.05	31,236,313.09	153,733,943.51
	15	NNEWI SOUTH	146,792,359.23	-	231,620.71	36,325,302.87	183,349,282.82
	16	OGBARU	140,264,253.08	-	221,320.15	35,537,498.97	176,023,072.20
	17	ONISHA NORTH	117,502,700.93	-	185,405.15	29,054,151.81	146,742,257.90
	18	ONISHA SOUTH	121,754,198.88	-	192,113.50	29,838,009.67	151,784,322.05
	19	ORUMBA NORTH	131,484,196.84	-	207,466.27	32,228,575.47	163,920,238.58
	20	ORUMBA SOUTH	133,058,682.65	-	209,950.62	33,217,961.92	166,486,595.20
	21	OYI	127,755,929.58	-	201,583.51	31,935,899.54	159,893,412.63
ANAMBRA TOTAL			2,881,919,484.54	-	4,547,322.84	714,356,172.68	3,600,822,980.06

BAUCHI	1	ALKALERI	215,410,308.97	-	339,891.60	42,317,053.36	258,067,253.93
	2	BAUCHI	260,130,635.39	-	410,454.90	53,311,529.22	313,852,619.51
	3	BOGORO	113,767,214.23	-	179,511.00	25,916,968.02	139,863,693.25
	4	DAMBAN	134,454,259.20	-	212,152.67	30,378,470.22	165,044,882.09
	5	DARAZO	170,560,765.02	-	269,124.40	37,111,822.55	207,941,711.97
	6	DASS	112,942,739.61	-	178,210.08	26,300,068.51	139,421,018.20
	7	GAMAWA	180,185,675.32	-	284,311.36	39,438,716.63	219,908,703.31
	8	GANJUWA	181,892,187.88	-	287,004.03	37,036,312.70	219,215,504.61
	9	GADE	127,941,021.61	-	201,875.57	30,782,906.09	158,925,803.27
	10	I/GADAU	146,529,808.95	-	231,206.44	35,667,102.97	182,428,118.36
	11	JAMA'ARE	113,380,133.01	-	178,900.23	28,168,753.53	141,727,786.78
	12	KATAGUM	175,580,950.69	-	277,045.65	40,079,580.62	215,937,576.95
	13	KIRFI	144,406,952.59	-	227,856.83	30,157,491.86	174,792,301.28
	14	MISAU	168,621,913.95	-	266,065.13	37,907,050.36	206,795,029.44
	15	NINGI	216,085,253.14	-	340,956.58	46,180,696.75	262,606,906.46
	16	SHIRA	161,994,823.10	-	255,608.38	35,935,835.13	198,186,266.60
	17	TAFAWA BALEWA	159,334,329.75	-	251,410.44	34,997,747.22	194,583,487.40
	18	TORO	224,073,416.37	-	353,560.94	43,720,239.18	268,147,216.49
	19	WARJI	124,709,850.02	-	196,777.17	27,957,205.54	152,863,832.73
	20	ZAKI	139,546,672.08	-	220,187.89	33,089,534.90	172,856,394.87
BAUCHI TOTAL			3,271,548,910.88	-	5,162,111.28	716,455,085.35	3,993,166,107.51
BAYELSA	1	BRASS	158,465,608.20	-	250,039.70	33,271,005.54	191,986,653.45
	2	EKERMOR	181,919,339.82	-	287,046.87	38,969,892.91	221,176,279.60
	3	KOLOKUMA/OPOKUMA	121,067,513.88	-	191,030.00	26,063,994.39	147,322,538.27
	4	NEMBE	149,281,714.13	-	235,548.62	29,651,481.71	179,168,744.45
	5	OGBIA	156,882,066.55	-	247,541.06	32,928,368.70	190,057,976.31
	6	SAGBAMA	154,239,424.90	-	243,371.29	33,411,257.24	187,894,053.43
	7	SOUTHERN IJAW	213,092,315.85	-	336,234.08	42,257,547.91	255,686,097.84
	8	YENAGOA	196,692,172.99	-	310,356.63	44,526,923.40	241,529,453.02
BAYELSA TOTAL			1,331,640,156.32	-	2,101,168.24	281,080,471.81	1,614,821,796.38
BENUE	1	ADO	156,727,958.54	(6,066,891.24)	247,297.90	32,326,112.35	183,234,477.55
	2	AGATU	138,288,709.25	(6,066,891.24)	218,202.98	28,088,531.32	160,528,552.30
	3	APA	133,904,584.76	(6,066,891.24)	211,285.35	26,833,957.46	154,882,936.34
	4	BURUKU	158,742,134.94	(6,066,891.24)	250,476.02	33,987,396.07	186,913,115.80
	5	GBOKO	206,022,575.75	(6,066,891.24)	325,078.88	44,368,496.47	244,649,259.86
	6	GUMA	168,323,026.60	(6,066,891.24)	265,593.52	33,176,651.63	195,698,380.50
	7	GWER EAST	159,670,103.42	(6,066,891.24)	251,940.25	31,307,164.03	185,162,316.46
	8	GWER WEST	137,212,902.86	(6,066,891.24)	216,505.48	28,531,424.38	159,893,941.49
	9	KATSINA ALA	173,335,286.06	(6,066,891.24)	273,502.26	35,391,718.88	202,933,615.97
	10	KONSHISHA	163,994,830.69	(6,066,891.24)	258,764.15	35,455,524.38	193,642,227.98
	11	KWANDE	187,763,136.19	(6,066,891.24)	296,267.68	36,995,484.03	218,987,996.65
	12	LOGO	144,191,029.16	(6,066,891.24)	227,516.13	31,669,397.31	170,021,051.36
	13	MAKURDI	173,207,317.10	(6,066,891.24)	273,300.34	40,252,707.69	207,666,433.89
	14	OBI	127,948,938.21	(6,066,891.24)	201,888.06	26,973,740.99	149,057,676.02
	15	OGBADIBO	134,413,066.96	(6,066,891.24)	212,087.68	28,970,304.52	157,528,567.92
	16	OHIMINI	122,601,109.15	(6,066,891.24)	193,449.83	25,142,978.10	141,870,645.84
	17	OJU	155,127,856.21	(6,066,891.24)	244,773.13	31,747,849.98	181,053,588.07
	18	OKPOKWU	145,370,564.67	(6,066,891.24)	229,377.29	32,176,630.93	171,709,681.65
	19	OTUKPO	170,255,689.95	(6,066,891.24)	268,643.03	37,862,877.58	202,320,319.32
	20	TARKA	118,000,430.60	(6,066,891.24)	186,190.51	25,678,837.24	137,798,567.11
	21	UKUM	161,344,742.56	(6,066,891.24)	254,582.63	34,870,841.33	190,403,275.28
	22	USHONGO	157,104,301.26	(6,066,891.24)	247,891.72	32,958,749.85	184,244,051.58
	23	VANDEIKYA	166,401,253.65	(6,066,891.24)	262,561.19	35,753,015.82	196,349,939.42
BENUE TOTAL			3,559,951,548.53	(139,538,498.52)	5,617,176.01	750,520,392.35	4,176,550,618.36

BORNO	1	ABADAN	139,743,728.60	-	220,498.82	27,162,424.42	167,126,651.84
	2	ASKIRA UBA	135,127,080.45	-	213,214.30	29,697,990.55	165,038,285.31
	3	BAMA	189,577,440.00	-	299,130.43	38,519,401.09	228,395,971.53
	4	BAYO	109,202,337.69	-	172,308.17	25,744,390.79	135,119,036.65
	5	BIU	151,144,907.33	-	238,488.51	32,238,238.43	183,621,634.27
	6	CHIBOK	108,884,099.82	-	171,806.03	24,883,417.91	133,939,323.76
	7	DAMBOA	182,525,077.33	-	288,002.65	35,950,260.16	218,763,340.15
	8	DIKWA	120,788,805.20	-	190,590.23	27,545,591.80	148,524,987.23
	9	GUBIO	143,455,022.12	-	226,354.80	30,680,287.50	174,361,664.42
	10	GUZAMALA	122,275,617.39	-	192,936.24	26,859,314.88	149,327,868.51
	11	GWOZA	176,174,412.35	-	277,982.06	38,942,497.06	215,394,891.48
	12	HAWUL	124,769,532.29	-	196,871.34	28,509,028.00	153,475,431.63
	13	JERE	143,954,979.10	-	227,143.67	34,587,939.29	178,770,062.06
	14	KAGA	127,248,701.03	-	200,783.17	26,482,568.18	153,932,052.38
	15	KALA BALGE	117,104,377.35	-	184,776.64	24,528,407.88	141,817,561.88
	16	KONDUGA	171,590,690.11	-	270,749.50	30,933,503.02	202,794,942.63
	17	KUKAWA	176,841,649.09	-	279,034.88	34,097,024.90	211,217,708.88
	18	KWAYA KUSAR	98,465,516.79	-	155,366.76	24,241,015.63	122,861,899.18
	19	MAFA	132,652,203.59	-	209,309.25	27,385,676.77	160,247,189.60
	20	MAGUMERI	156,979,507.96	-	247,694.81	29,841,118.18	187,068,320.95
	21	MAIDUGURI METRO	228,599,674.88	-	360,702.83	55,340,642.83	284,301,020.54
	22	MARTE	142,751,146.41	-	225,244.17	29,114,712.02	172,091,102.60
	23	MOBBAR	132,932,619.48	-	209,751.71	28,264,239.63	161,406,610.82
	24	MONGUNO	129,754,840.43	-	204,737.56	27,809,240.91	157,768,818.90
	25	NGALA	148,396,562.37	-	234,151.95	36,317,977.78	184,948,692.10
	26	NGANZAI	128,993,568.46	-	203,536.36	27,136,942.35	156,334,047.17
	27	SHANI	125,106,451.68	-	197,402.96	27,305,351.40	152,609,206.04
BORNO TOTAL			3,865,040,549.30	-	6,098,569.81	830,119,203.36	4,701,258,322.48
CROSS RIVER	1	ABI	132,629,454.84	(2,017,457.56)	209,273.35	30,361,789.73	161,183,060.36
	2	AKAMKPA	166,713,615.75	(2,544,453.37)	263,054.06	30,784,685.05	195,216,901.49
	3	AKPABUYO	159,594,022.36	(2,434,582.26)	251,820.20	38,828,591.53	196,239,851.83
	4	BAKASSI	102,972,857.84	(1,558,697.37)	162,478.80	22,843,108.13	124,419,747.41
	5	BEKWARA	123,008,450.81	(1,868,649.67)	194,092.56	27,754,726.66	149,088,620.37
	6	BIASE	141,512,098.65	(2,154,700.07)	223,289.10	31,992,441.46	171,573,129.13
	7	BOKI	162,236,159.10	(2,475,446.61)	255,989.18	33,126,627.59	193,143,329.26
	8	CALABAR MUNICIPAL	128,516,012.65	(1,953,847.98)	202,782.83	32,675,240.50	159,440,188.01
	9	CALABAR SOUTH	136,982,228.57	(2,084,922.28)	216,141.51	33,493,743.27	168,607,191.07
	10	ETUNG	107,262,423.35	(1,625,005.68)	169,247.22	26,040,806.75	131,847,471.65
	11	IKOM	146,358,064.22	(2,231,802.60)	230,935.45	31,537,643.39	175,894,840.45
	12	OBANLIKU	126,304,055.76	(2,540,598.25)	199,292.63	28,055,829.74	152,018,579.88
	13	OBUBRA	139,206,153.82	(2,119,233.01)	219,650.59	32,210,543.89	169,517,115.29
	14	OBUDU	131,791,535.53	(2,004,350.13)	207,951.22	31,385,352.91	161,380,489.53
	15	ODUKPANI	149,490,505.52	(2,278,449.64)	235,878.06	33,548,185.27	180,996,119.22
	16	OGAJA	140,495,430.20	(2,139,279.57)	221,684.92	32,174,226.92	170,752,062.47
	17	YAKURR	141,049,295.03	(2,147,660.84)	222,558.85	33,816,114.84	172,940,307.88
	18	YALA	155,547,545.18	(2,372,129.21)	245,435.35	34,778,748.47	188,199,599.78
CROSS RIVER TOTAL			2,491,669,909.18	(38,551,266.10)	3,931,555.88	565,408,406.11	3,022,458,605.07

DELTA	1	ANIOCHA NORTH	108,923,908.57	-	171,868.85	32,455,513.68	141,551,291.10
	2	ANIOCHA SOUTH	118,722,738.56	-	187,330.22	34,856,111.79	153,766,180.58
	3	BOMADI	101,488,376.92	-	160,136.47	31,247,155.33	132,895,668.73
	4	BURUTU	145,857,148.73	-	230,145.06	39,475,121.27	185,562,415.06
	5	ETHIOPE EAST	132,707,340.84	-	209,396.25	38,881,609.79	171,798,346.87
	6	ETHIOPE WEST	135,937,533.86	-	214,493.10	39,068,879.58	175,220,906.54
	7	IKA NORTH EAST	144,118,869.57	-	227,402.27	37,735,585.53	182,081,857.36
	8	IKA SOUTH	135,545,905.26	-	213,875.16	36,326,848.50	172,086,628.92
	9	ISOKO NORTH	127,538,707.98	-	201,240.76	35,093,610.02	162,833,558.76
	10	ISOKO SOUTH	142,616,741.59	-	225,032.09	40,682,075.09	183,523,848.77
	11	NDOKWA EAST	119,842,018.99	-	189,096.31	32,352,515.29	152,383,630.59
	12	NDOKWA WEST	123,598,918.25	-	195,024.25	35,439,390.32	159,233,332.82
	13	OKPE	113,213,941.73	-	178,638.00	34,148,833.91	147,541,413.64
	14	OSHIMILI NORTH	110,877,777.71	-	174,951.82	33,164,798.02	144,217,527.56
	15	OSHIMILI SOUTH	120,315,177.57	-	189,842.90	35,457,983.54	155,963,004.01
	16	PATANI	99,361,398.15	-	156,780.35	29,980,609.58	129,498,788.09
	17	SAPELE	125,153,362.38	-	197,476.98	36,948,450.45	162,299,289.80
	18	UDU	131,585,798.88	-	207,626.59	35,040,505.66	166,833,931.13
	19	UGHELLI NORTH	171,847,223.36	-	271,154.28	46,923,242.28	219,041,619.91
	20	UGHELLI SOUTH	136,225,949.40	-	214,948.19	39,736,630.16	176,177,527.75
	21	UKWUANI	108,039,275.32	-	170,473.00	33,504,157.64	141,713,905.97
	22	UVWIE	126,944,709.93	-	200,303.51	38,258,268.90	165,403,282.34
	23	WARRI SOUTH	157,755,772.98	-	248,919.66	45,745,382.15	203,750,074.80
	24	WARRI NORTH	129,823,756.59	-	204,846.30	34,635,133.44	164,663,736.32
	25	WARRI SOUTH-WEST	124,675,275.30	-	196,722.61	33,256,092.05	158,128,089.96
DELTA TOTAL			3,192,717,628.42	-	5,037,724.99	910,414,503.98	4,108,169,857.38
EBONYI	1	ABAKALIKI	141,577,124.83	(3,782,050.52)	223,391.70	31,547,121.04	169,565,587.05
	2	AFIKPO NORTH	132,940,697.76	(3,695,686.25)	209,764.46	31,874,040.60	161,328,816.56
	3	AFIKPO SOUTH	134,085,132.82	(3,707,130.60)	211,570.24	31,904,873.23	162,494,445.69
	4	EBONYI	129,295,535.06	(3,659,234.62)	204,012.83	29,882,693.86	155,723,007.13
	5	EZZA NORTH	128,875,963.93	(3,655,038.91)	203,350.79	31,138,872.89	156,563,148.71
	6	EZZA SOUTH	133,952,642.79	(3,705,805.70)	211,361.18	30,308,598.88	160,766,797.15
	7	IKWO	156,513,458.61	(3,931,413.86)	246,959.44	35,752,732.44	188,581,736.64
	8	ISHIELU	138,635,451.71	(3,752,633.79)	218,750.09	31,501,975.64	166,603,543.66
	9	IVO	125,431,869.18	(3,620,597.96)	197,916.43	29,486,885.78	151,496,073.42
	10	IZZI	174,224,323.68	(4,108,522.51)	274,905.06	37,054,792.57	207,445,498.80
	11	OHAOZARA	135,160,628.70	(3,717,885.56)	213,267.24	31,339,987.27	162,995,997.65
	12	OHAIKWU	149,139,371.37	(3,857,672.98)	235,324.02	34,530,997.68	180,048,020.08
	13	ONICHA	163,344,616.82	(3,999,725.44)	257,738.19	37,239,119.55	196,841,749.13
EBONYI TOTAL			1,843,176,817.25	(49,193,398.68)	2,908,311.66	423,562,691.44	2,220,454,421.67
EDO	1	AKOKO EDO	169,586,427.24	-	267,587.02	40,183,085.31	210,037,099.57
	2	EGOR	161,070,204.14	-	254,149.44	45,385,774.61	206,710,128.18
	3	ESAN CENTRAL	106,583,104.23	-	168,175.34	29,695,976.84	136,447,256.40
	4	ESAN NORTH EAST	109,730,446.11	-	173,141.47	30,634,733.56	140,538,321.14
	5	ESAN SOUTH EAST	131,385,190.42	-	207,310.05	33,870,153.67	165,462,654.14
	6	ESAN WEST	111,672,662.01	-	176,206.05	31,069,199.48	142,918,067.54
	7	ETSAKO CENTRAL	111,775,376.62	-	176,368.12	28,977,997.82	140,929,742.56
	8	ETSAKO EAST	129,668,755.36	-	204,601.72	32,417,140.71	162,290,497.79
	9	ETSAKO WEST	142,716,380.98	-	225,189.31	35,869,124.96	178,810,695.24
	10	IGUEBEN	103,847,109.99	-	163,858.27	27,310,226.54	131,321,194.80
	11	IKPOBA OKHA	178,190,059.38	-	281,162.51	47,472,963.34	225,944,185.24
	12	OREDO	183,385,919.95	-	289,360.96	47,711,397.92	231,386,678.83
	13	ORHIONWON	143,739,217.19	-	226,803.22	34,873,117.18	178,839,137.59
	14	OVI A NORTH EAST	137,080,528.35	-	216,296.61	32,942,365.60	170,239,190.56
	15	OVI A SOUTH WEST	149,612,117.69	-	236,069.95	31,705,515.49	181,553,703.13
	16	OWAN EAST	131,240,906.70	-	207,082.39	32,978,214.39	164,426,203.48
	17	OWAN WEST	107,635,364.32	-	169,835.68	29,166,137.08	136,971,337.08
	18	UHUNMWODE	133,941,351.97	-	211,343.37	30,732,849.56	164,885,544.90
EDO TOTAL			2,442,861,122.63	-	3,854,541.47	622,995,974.07	3,069,711,638.18

EKITI	1	ADO EKITI	157,383,938.59	-	248,332.95	41,617,677.85	199,249,949.40
	2	AIYEKIRE	119,758,542.28	-	188,964.60	30,887,921.23	150,835,428.11
	3	EFON	114,188,086.19	-	180,175.09	26,791,260.72	141,159,521.99
	4	EKITI EAST	117,905,398.11	-	186,040.56	30,203,182.60	148,294,621.27
	5	EKITI SOUTH WEST	124,884,792.93	-	197,053.21	32,030,534.50	157,112,380.64
	6	EKITI WEST	127,308,590.03	-	200,877.67	33,008,015.95	160,517,483.64
	7	EMURE	104,903,068.71	-	165,524.44	27,255,622.92	132,324,216.08
	8	IDO-OSI	129,232,188.80	-	203,912.87	31,618,340.31	161,054,441.99
	9	IJERO	138,273,305.30	-	218,178.67	35,784,491.29	174,275,975.26
	10	IKERE	120,742,960.55	-	190,517.89	30,831,874.05	151,765,352.49
	11	IKOLE	129,395,990.60	-	204,171.33	32,241,814.96	161,841,976.89
	12	ILEJEMEJI	90,804,967.46	-	143,279.33	23,887,843.20	114,836,090.00
	13	IREPODUN/IFELODUN	115,089,168.79	-	181,596.89	29,614,219.10	144,884,984.78
	14	ISE/ORUN	112,308,285.31	-	177,208.99	28,584,569.64	141,070,063.94
	15	MOBA	120,452,150.92	-	190,059.03	30,774,422.36	151,416,632.30
	16	OYE	117,088,885.56	-	184,752.20	29,952,709.25	147,226,347.01
EKITI TOTAL			1,939,720,320.14	-	3,060,645.71	495,084,499.93	2,437,865,465.78
ENUGU	1	AGWU	146,673,992.78	-	231,433.95	35,747,891.68	182,653,318.40
	2	ANINRI	123,583,379.95	-	194,999.73	31,439,950.71	155,218,330.39
	3	ENUGU EAST	167,283,203.27	-	263,952.80	41,162,329.61	208,709,485.68
	4	ENUGU NORTH	157,252,356.09	-	248,125.33	38,872,488.20	196,372,969.62
	5	ENUGU SOUTH	152,044,918.73	-	239,908.62	35,787,285.22	188,072,112.57
	6	EZEAGU	146,186,366.56	-	230,664.53	33,847,370.80	180,264,401.89
	7	IGBO ETITI	147,602,315.33	-	232,898.73	36,491,219.00	184,326,433.05
	8	IGBO EZE NORTH	159,752,536.13	-	252,070.32	39,847,561.89	199,852,168.33
	9	IGBO EZE SOUTH	145,363,041.39	-	229,365.42	32,349,881.27	177,942,288.08
	10	ISI UZO	135,938,793.34	-	214,495.09	32,422,582.07	168,575,870.50
	11	NKANU EAST	142,318,778.85	-	224,561.94	32,446,592.74	174,989,933.53
	12	NKANU WEST	138,181,557.26	-	218,033.90	32,307,544.92	170,707,136.08
	13	NSUKKA	178,963,193.27	-	282,382.43	43,205,175.53	222,450,751.22
	14	OJI RIVER	122,793,923.54	-	193,754.06	30,962,680.26	153,950,357.87
	15	UDENU	135,913,015.35	-	214,454.42	34,432,455.14	170,559,924.91
	16	UDI	154,327,416.71	-	243,510.13	38,146,817.75	192,717,744.59
	17	UZO UWANI	127,804,430.08	-	201,660.04	30,821,759.74	158,827,849.87
ENUGU TOTAL			2,481,983,218.61	-	3,916,271.44	600,291,586.53	3,086,191,076.58
GOMBE	1	AKKO	203,914,218.84	(4,907,596.13)	321,752.15	44,347,685.29	243,676,060.14
	2	BALANGA	148,089,131.84	(4,907,596.13)	233,666.87	35,967,094.47	179,382,297.04
	3	BILLIRI	149,048,457.56	(4,907,596.13)	235,180.57	35,271,186.54	179,647,228.53
	4	DUKKU	162,408,406.87	(4,907,596.13)	256,260.96	35,608,673.46	193,365,745.17
	5	FUNAKAYE	157,964,402.56	(4,907,596.13)	249,248.86	37,541,364.62	190,847,419.90
	6	GOMBE	172,003,168.32	(4,907,596.13)	271,400.34	39,675,772.10	207,042,744.63
	7	KALTUNGO	134,866,378.30	(4,907,596.13)	212,802.95	31,770,645.91	161,942,231.03
	8	KWAMI	144,669,033.31	(4,907,596.13)	228,270.36	34,813,311.89	174,803,019.44
	9	NAFADA	131,892,230.19	(4,907,596.13)	208,110.10	30,993,476.26	158,186,220.42
	10	SHOMGOM	125,083,083.61	(4,907,596.13)	197,366.08	31,885,348.66	152,258,202.22
	11	YAMALTU/DEBA	170,718,123.48	(4,907,596.13)	269,372.70	38,822,891.95	204,902,791.99
GOMBE TOTAL			1,700,656,634.88	(53,983,557.43)	2,683,431.93	396,697,451.16	2,046,053,960.53

IMO	1	ABOH MBAISE	133,449,704.15	-	210,567.61	33,642,679.66	167,302,951.42
	2	AHIAZU MBAISE	125,582,898.33	-	198,154.73	31,987,348.44	157,768,401.50
	3	EHIME MBANO	115,371,699.84	-	182,042.69	29,314,005.25	144,867,747.78
	4	EZINIHITE MBAISE	122,706,702.70	-	193,616.44	31,632,271.54	154,532,590.68
	5	IDEATO NORTH	131,579,171.50	-	207,616.13	31,151,590.11	162,938,377.74
	6	IDEATO SOUTH	132,019,760.83	-	208,311.33	31,250,107.39	163,478,179.55
	7	IHITE UBOMA	118,164,648.94	-	186,449.62	28,632,677.61	146,983,776.18
	8	IKEDURU	125,160,836.26	-	197,488.77	30,543,632.10	155,901,957.12
	9	ISIALA MBANO	140,816,063.46	-	222,190.84	33,848,943.96	174,887,198.26
	10	ISU	124,461,692.03	-	196,385.60	31,557,029.21	156,215,106.85
	11	MBAITOLI	153,518,273.53	-	242,233.40	36,445,239.01	190,205,745.94
	12	NGOR/OKPALA	130,382,360.90	-	205,727.71	31,253,652.14	161,841,740.75
	13	NJABA	117,784,049.05	-	185,849.08	30,262,326.11	148,232,224.25
	14	NKWANGELE	114,623,064.67	-	180,861.43	29,149,542.24	143,953,468.34
	15	NKWERRE	102,110,981.03	-	161,118.87	25,917,800.65	128,189,900.54
	16	OBOWO	110,686,969.82	-	174,650.75	28,456,777.77	139,318,398.33
	17	OGUTA	129,942,532.19	-	205,033.71	30,121,740.00	160,269,305.91
	18	OHAJI/EGBEMA	140,647,500.68	-	221,924.86	32,765,588.20	173,635,013.75
	19	OKIGWE	123,227,791.21	-	194,438.66	29,401,353.23	152,823,583.10
	20	ONUIMO	109,474,985.06	-	172,738.38	27,194,913.76	136,842,637.20
	21	ORLU	120,407,440.40	-	189,988.48	30,102,277.32	150,699,706.20
	22	ORSU	117,130,324.55	-	184,817.59	28,583,118.00	145,898,260.13
	23	ORU	113,295,250.16	-	178,766.30	28,035,955.79	141,509,972.25
	24	ORU WEST	117,202,444.60	-	184,931.38	28,415,177.12	145,802,553.10
	25	OWERRI MUNICIPAL	118,275,770.20	-	186,624.96	29,065,337.72	147,527,732.88
	26	OWERRI NORTH	125,825,314.57	-	198,537.24	32,287,849.58	158,311,701.39
	27	OWERRI WEST	112,561,394.85	-	177,608.36	27,196,117.64	139,935,120.85
IMO TOTAL			3,326,409,625.50	-	5,248,674.90	818,215,051.58	4,149,873,351.97
JIGAWA	1	AUYO	117,545,408.19	-	185,472.54	29,648,846.53	147,379,727.26
	2	BABURA	139,022,274.77	-	219,360.45	34,738,572.00	173,980,207.23
	3	BIRNIN KUDU	172,530,434.41	-	272,232.31	41,779,381.21	214,582,047.93
	4	BIRNIWA	130,499,105.11	-	205,911.92	30,339,604.54	161,044,621.57
	5	GAGARAWA	111,979,616.10	-	176,690.39	26,197,263.57	138,353,570.06
	6	BUJI	109,849,029.71	-	173,328.58	27,332,720.46	137,355,078.75
	7	DUTSE	154,197,880.00	-	243,305.74	37,282,899.69	191,724,085.42
	8	GARKI	129,413,501.10	-	204,198.96	31,002,004.55	160,619,704.62
	9	GUMEL	113,357,638.52	-	178,864.74	27,987,495.92	141,523,999.18
	10	GURI	119,756,174.80	-	188,960.86	28,512,988.34	148,458,124.00
	11	GWARAM	166,587,787.69	-	262,855.52	39,051,194.72	205,901,837.93
	12	GWIWA	123,168,937.47	-	194,345.79	29,148,301.12	152,511,584.38
	13	HADEJIA	103,974,660.08	-	164,059.53	27,884,965.71	132,023,685.31
	14	JAHUN	142,909,852.40	-	225,494.58	36,142,627.29	179,277,974.27
	15	KAFIN HAUSA	160,736,998.55	-	253,623.68	38,949,266.45	199,939,888.68
	16	KAUGAMA	117,804,741.97	-	185,881.74	29,378,308.56	147,368,932.26
	17	KAZAURE	124,659,748.21	-	196,698.11	31,621,399.40	156,477,845.72
	18	KIRI-KASAMMA	130,017,938.12	-	205,152.69	33,629,801.06	163,852,891.87
	19	KIYAWA	134,327,589.58	-	211,952.80	32,385,125.75	166,924,668.14
	20	MAIGATARI	135,489,077.98	-	213,785.49	32,840,057.58	168,542,921.06
	21	MALAM MADORI	126,926,099.02	-	200,274.14	31,615,981.95	158,742,355.11
	22	MIGA	116,424,121.74	-	183,703.28	29,409,609.36	146,017,434.39
	23	RINGIM	142,877,835.85	-	225,444.07	33,663,308.98	176,766,588.89
	24	RONI	105,659,367.86	-	166,717.79	26,025,042.24	131,851,127.90
	25	SULE TAKARKAR	132,615,123.82	-	209,250.74	29,571,798.38	162,396,172.94
	26	TAURA	120,612,782.99	-	190,312.49	29,632,527.30	150,435,622.78
	27	YANKWASHI	111,762,777.61	-	176,348.24	27,224,906.57	139,164,032.42
JIGAWA TOTAL			3,494,706,503.64	-	5,514,227.16	852,995,999.24	4,353,216,730.05

KADUNA	1	BIRNIN GWARI	209,252,141.07	-	330,174.75	38,833,547.18	248,415,862.99
	2	CHIKUN	212,773,088.63	-	335,730.38	46,584,309.55	259,693,128.56
	3	GIWA	176,086,722.46	-	277,843.70	41,111,817.99	217,476,384.15
	4	GWAGWADA	135,584,257.19	-	213,935.67	29,370,068.77	165,168,261.63
	5	IGABI	222,894,398.06	-	351,700.59	50,729,593.33	273,975,691.98
	6	IKARA	149,319,140.51	-	235,607.67	34,925,159.69	184,479,907.87
	7	JABA	130,205,996.83	-	205,449.43	32,346,922.80	162,758,369.06
	8	JEMAA	173,490,953.67	-	273,747.89	40,597,361.11	214,362,062.67
	9	KACHIA	191,378,568.82	-	301,972.40	38,292,538.12	229,973,079.34
	10	KADUNA NORTH	180,795,504.83	-	285,273.59	45,878,302.43	226,959,080.85
	11	KADUNA SOUTH	193,027,482.87	-	304,574.19	48,867,663.40	242,199,720.46
	12	KAGARKO	166,809,344.50	-	263,205.11	38,069,753.95	205,142,303.56
	13	KAURA	144,518,227.78	-	228,032.41	36,841,531.62	181,587,791.82
	14	KAURU	148,806,339.29	-	234,798.53	33,325,474.36	182,366,612.18
	15	KUBAU	172,257,904.96	-	271,802.29	40,818,740.76	213,348,448.01
	16	KUDAN	133,609,010.98	-	210,818.97	31,251,060.09	165,070,890.04
	17	LERE	185,906,656.24	-	293,338.38	44,103,720.48	230,303,715.10
	18	MAKARFI	125,043,441.76	-	197,303.53	31,737,092.09	156,977,837.38
	19	SABON GARI	164,994,661.91	-	260,341.76	41,141,513.63	206,396,517.30
	20	SANGA	138,335,990.23	-	218,277.58	31,942,687.57	170,496,955.38
	21	SOBA	176,327,922.98	-	278,224.29	41,569,491.99	218,175,639.26
	22	ZANGON KATAF	197,275,397.11	-	311,276.88	43,114,467.79	240,701,141.79
	23	ZARIA	201,435,224.55	-	317,840.59	49,256,114.46	251,009,179.60
KADUNA TOTAL			3,930,128,377.23	-	6,201,270.59	910,708,933.15	4,847,038,580.97
KANO	1	AJINGI	129,265,036.60	-	203,964.70	34,224,805.87	163,693,807.17
	2	ALBASU	132,401,368.96	-	208,913.46	35,295,989.09	167,906,271.51
	3	BAGWAI	120,723,963.37	-	190,487.92	33,469,707.31	154,384,158.59
	4	BEBEJI	130,968,810.26	-	206,653.05	35,209,443.70	166,384,907.01
	5	BICHI	158,738,509.41	-	250,470.30	41,111,117.50	200,100,097.21
	6	BUNKURE	126,467,751.31	-	199,550.92	34,007,706.67	160,675,008.91
	7	DALA	204,132,706.45	-	322,096.90	50,586,835.32	255,041,638.67
	8	DANBATTI	139,078,835.48	-	219,449.70	36,487,493.16	175,785,778.34
	9	DAWAKIN KUDU	149,504,349.48	-	235,899.91	37,652,645.69	187,392,895.08
	10	DAWAKIN TOFA	150,551,435.59	-	237,552.08	39,156,555.90	189,945,543.57
	11	DOGUWA	139,540,373.73	-	220,177.95	32,689,461.09	172,450,012.77
	12	FAGGE	136,705,459.06	-	215,704.80	35,876,191.05	172,797,354.90
	13	GABASAWA	142,837,876.85	-	225,381.02	36,693,958.11	179,757,215.97
	14	GARKO	127,412,027.12	-	201,040.88	33,446,499.23	161,059,567.22
	15	GARUN MALLAM	126,747,160.34	-	199,991.80	30,369,522.75	157,316,674.88
	16	GAYA	136,984,637.96	-	216,145.31	36,022,529.01	173,223,312.28
	17	GEZAWA	156,426,960.43	-	246,822.96	41,443,521.38	198,117,304.77
	18	GWALE	188,067,703.02	-	296,748.25	46,793,418.11	235,157,869.38
	19	GWARZO	129,301,191.68	-	204,021.75	34,883,594.25	164,388,807.68
	20	KABO	124,590,309.85	-	196,588.55	32,866,497.92	157,653,396.32
	21	KANO MUNICIPAL	181,529,368.84	-	286,431.54	47,025,231.36	228,841,031.74
	22	KARAYE	120,814,847.75	-	190,631.32	32,035,755.74	153,041,234.81
	23	KIBIYA	121,926,929.87	-	192,386.05	31,723,349.59	153,842,665.52
	24	KIRU	157,300,409.95	-	248,201.16	40,287,264.17	197,835,875.27
	25	KUMBOTSO	160,726,139.71	-	253,606.55	42,373,850.97	203,353,597.23
19 KANO	26	KUNCHI	123,247,990.42	-	194,470.53	30,003,276.53	153,445,737.48
	27	KURA	120,700,910.19	-	190,451.54	32,249,377.07	153,140,738.80
	28	MADOBI	120,810,171.36	-	190,623.94	31,715,791.92	152,716,587.23
	29	MAKODA	143,180,101.68	-	225,921.01	37,452,668.30	180,858,690.98
	30	MINJIBIR	144,300,196.42	-	227,688.38	36,877,148.10	181,405,032.89
	31	NASSARAWA	249,491,215.46	-	393,667.18	62,484,620.40	312,369,503.03
	32	RANO	124,964,641.01	-	197,179.20	32,305,424.24	157,467,244.45
	33	RIMIN GADO	123,673,887.26	-	195,142.54	29,586,735.01	153,455,764.80
	34	ROGO	148,040,775.33	-	233,590.56	37,810,019.20	186,084,385.09
	35	SHANONO	122,147,908.69	-	192,734.73	31,982,250.08	154,322,893.50
	36	SUMAILA	154,600,507.65	-	243,941.03	39,543,535.55	194,387,984.24
	37	TAKAI	135,764,030.05	-	214,219.33	36,138,034.35	172,116,283.73
	38	TARAUUNI	141,174,719.80	-	222,756.75	37,383,646.01	178,781,122.56
	39	TOFA	111,140,295.32	-	175,366.04	29,114,815.13	140,430,476.48
	40	TSANYAWA	122,536,122.51	-	193,347.29	33,124,127.65	155,853,597.45
	41	TUDUN WADA	151,091,390.82	-	238,404.07	38,077,547.48	189,407,342.37
	42	UNGOGO	176,651,776.40	-	278,735.29	47,301,588.07	224,232,099.76
	43	WARAWA	115,283,297.57	-	181,903.20	31,191,704.02	146,656,904.79
	44	WUDIL	135,557,110.09	-	213,892.84	34,963,986.50	170,734,989.43
KANO TOTAL			6,257,101,211.07	-	9,872,954.26	1,621,039,240.54	7,888,013,405.87

20	KATSINA	1	BAKORI	137,745,860.57	-	217,346.43	30,264,615.84	168,227,822.83
		2	BATAGARAWA	141,939,033.73	-	223,962.75	32,619,132.21	174,782,128.68
		3	BATSARI	154,416,259.35	-	243,650.31	34,251,255.35	188,911,165.01
		4	BAURE	144,780,600.30	-	228,446.40	33,478,566.80	178,487,613.50
		5	BINDAWA	135,401,451.93	-	213,647.23	30,464,258.82	166,079,357.98
		6	CHARANCHI	126,652,449.56	-	199,842.36	29,478,216.47	156,330,508.38
		7	DAN-MUSA	127,066,923.81	-	200,496.35	27,878,263.61	155,145,683.76
		8	DANDUME	136,050,537.30	-	214,671.41	30,021,700.16	166,286,908.87
		9	DANJA	127,608,935.49	-	201,351.57	28,681,651.02	156,491,938.09
		10	DAURA	153,857,270.39	-	242,768.30	34,969,769.42	189,069,808.11
		11	DUTSI	126,981,037.24	-	200,360.83	28,301,760.87	155,483,158.94
		12	DUTSINMA	141,034,274.33	-	222,535.15	31,622,321.85	172,879,131.32
		13	FASKARI	153,695,386.09	-	242,512.86	33,385,600.73	187,323,499.67
		14	FUNTUA	153,336,014.57	-	241,945.82	35,361,029.53	188,938,989.91
		15	INGAWA	133,901,501.54	-	211,280.49	31,627,806.18	165,740,588.21
		16	JIBIA	150,850,124.56	-	238,023.38	31,627,471.77	182,715,619.71
		17	KAFUR	155,720,498.33	-	245,708.25	33,843,676.02	189,809,882.59
		18	KAITA	149,067,329.79	-	235,210.34	32,607,494.73	181,910,034.86
		19	KANKARA	163,469,329.73	-	257,934.97	36,709,907.10	200,437,171.80
		20	KANKIA	130,174,304.02	-	205,399.42	30,402,593.55	160,782,296.99
		21	KATSINA	179,284,420.13	-	282,889.28	41,573,571.18	221,140,880.60
		22	KURFI	126,152,224.01	-	199,053.06	28,138,434.86	154,489,711.93
		23	KUSADA	119,180,410.26	-	188,052.37	26,913,556.64	146,282,019.27
		24	MAIADUA	144,981,182.70	-	228,762.89	33,729,575.21	178,939,520.80
		25	MALUMFASHI	144,273,686.55	-	227,646.55	32,508,442.39	177,009,775.49
		26	MANI	136,853,959.80	-	215,939.11	32,110,226.54	169,180,125.45
		27	MASHI	139,728,204.04	-	220,474.33	31,853,934.45	171,802,612.82
		28	MATAZU	117,695,103.69	-	185,708.74	27,987,548.91	145,868,361.33
		29	MUSAWA	140,829,637.83	-	222,212.26	31,758,961.92	172,810,812.00
		30	RIMI	127,036,809.74	-	200,448.83	30,557,091.13	157,794,349.70
		31	SABUWA	131,621,271.09	-	207,682.56	29,373,679.79	161,202,633.45
		32	SAFANA	141,226,921.90	-	222,839.12	32,565,894.08	174,015,655.11
		33	SANDAMU	136,875,490.97	-	215,973.09	29,456,412.91	166,547,876.97
		34	ZANGO	134,149,211.48	-	211,671.34	30,623,906.32	164,984,789.14
KATSINA TOTAL				4,763,637,656.81	-	7,516,448.13	1,076,748,328.35	5,847,902,433.28
21	KEBBI	1	ALIERU	107,408,423.19	-	169,477.59	25,044,881.36	132,622,782.15
		2	AREWA	175,501,110.18	-	276,919.67	32,940,777.83	208,718,807.68
		3	ARGUNGU	147,823,137.99	-	233,247.16	33,706,845.05	181,763,230.20
		4	AUGIE	122,052,894.79	-	192,584.81	28,476,867.87	150,722,347.47
		5	BAGUDO	162,550,663.51	-	256,485.43	36,538,163.69	199,345,312.63
		6	BIRNIN -KEBBI	198,870,903.71	-	313,794.40	38,584,955.66	237,769,653.77
		7	BUNZA	135,485,243.32	-	213,779.44	28,756,033.63	164,455,056.39
		8	DANDI KAMBA	143,933,393.94	-	227,109.61	30,281,747.40	174,442,250.95
		9	DANKO /WASAGU	178,810,456.76	-	282,141.43	38,369,796.04	217,462,394.23
		10	FAKAI	124,507,037.50	-	196,457.15	28,739,379.99	153,442,874.65
		11	GWANDU	131,511,926.07	-	207,510.03	30,732,933.84	162,452,369.93
		12	JEGA	145,086,240.33	-	228,928.66	33,564,252.48	178,879,421.47
		13	KALGO	120,743,443.41	-	190,518.65	26,344,399.97	147,278,362.04
		14	KOKO/BESSE	138,560,992.26	-	218,632.61	30,972,772.94	169,752,397.80
		15	MAIYAMA	160,301,948.00	-	252,937.22	32,382,713.84	192,937,599.06
		16	NGASKI	128,432,925.30	-	202,651.73	28,977,078.87	157,612,655.90
		17	SAKABA	126,566,642.78	-	199,706.96	26,647,643.27	153,413,993.01
		18	SHANGA	131,344,444.60	-	207,245.76	29,136,258.19	160,687,948.56
		19	SURU	158,909,206.86	-	250,739.64	30,680,163.88	189,840,110.39
		20	YAURI	122,110,739.42	-	192,676.08	27,305,762.84	149,609,178.34
		21	ZURU	145,854,912.29	-	230,141.54	31,704,596.54	177,789,650.36
KEBBI TOTAL				3,006,366,686.20	-	4,743,685.58	649,888,025.19	3,660,998,396.96

22	KOGI	1	ADAVI	155,793,984.53	(17,480,389.99)	245,824.20	33,987,937.32	172,547,356.06
		2	AJAOKUTA	137,757,039.63	(17,480,389.99)	217,364.06	28,645,865.80	149,139,879.50
		3	ANKPA	173,856,059.98	(17,480,389.99)	274,323.98	38,345,906.08	194,995,900.05
		4	BASSA	137,657,447.71	(17,480,389.99)	217,206.92	29,827,805.73	150,222,070.36
		5	DEKINA	188,220,488.56	(17,480,389.99)	296,989.33	37,874,989.43	208,912,077.33
		6	IBAJI	146,342,807.36	(17,480,389.99)	230,911.37	29,034,316.86	158,127,645.60
		7	IDAH	122,794,905.80	(17,480,389.99)	193,755.61	25,802,976.56	131,311,247.98
		8	IGALAMELA	143,891,272.76	(17,480,389.99)	227,043.15	30,364,668.10	157,002,594.01
		9	IJUMU	141,114,729.91	(17,480,389.99)	222,662.10	28,485,883.89	152,342,885.90
		10	KABBA/BUNU	149,190,285.25	(17,480,389.99)	235,404.35	30,192,513.65	162,137,813.27
		11	KOGI	131,330,510.73	(17,480,389.99)	207,223.77	28,216,416.03	142,273,760.55
		12	KOTON KARFE	167,670,619.15	(17,480,389.99)	264,564.10	33,524,243.94	183,979,037.20
		13	MOPA-MURO	110,672,615.48	(17,480,389.99)	174,628.10	23,410,069.88	116,776,923.46
		14	OFU	160,901,365.33	(17,480,389.99)	253,883.03	33,317,444.58	176,992,302.94
		15	OGORI/MAGONGO	107,443,555.29	(17,480,389.99)	169,533.03	23,114,785.54	113,247,483.87
		16	OKEHI	155,768,668.54	(17,480,389.99)	245,784.25	33,841,131.18	172,375,193.98
		17	OKENE	194,813,956.79	(17,480,389.99)	307,393.03	41,884,435.72	219,525,395.55
		18	OLAMABORO	147,157,886.44	(17,480,389.99)	232,197.47	31,176,081.36	161,085,775.28
		19	OMALA	139,335,847.90	(17,480,389.99)	219,855.23	27,714,934.27	149,790,247.42
		20	YAGBA EAST	149,401,715.83	(17,480,389.99)	235,737.97	30,431,750.81	162,588,814.62
		21	YAGBA WEST	146,184,419.12	(17,480,389.99)	230,661.46	29,838,306.21	158,772,996.80
KOGI TOTAL				3,107,300,182.08	(367,088,189.79)	4,902,946.51	649,032,462.92	3,394,147,401.72
23	KWARA	1	ASA	126,252,539.81	-	199,211.35	29,020,780.73	155,472,531.89
		2	BARUTEN	207,614,982.68	-	327,591.51	34,573,597.66	242,516,171.85
		3	EDU	159,123,852.06	-	251,078.33	34,039,209.92	193,414,140.31
		4	EKITI	96,902,885.98	-	152,901.12	24,233,027.79	121,288,814.89
		5	IFELODUN	168,136,619.78	-	265,299.39	34,345,061.62	202,746,980.80
		6	ILORIN EAST	144,511,286.31	-	228,021.45	34,229,221.88	178,968,529.64
		7	ILORIN SOUTH	146,068,716.05	-	230,478.89	34,522,232.23	180,821,427.17
		8	ILORIN WEST	172,247,063.21	-	271,785.18	44,954,162.99	217,473,011.39
		9	IREPODUN	124,523,334.00	-	196,482.87	30,503,890.62	155,223,707.48
		10	KAI AMA	165,594,502.09	-	261,288.24	28,868,891.55	194,724,681.88
		11	MORO	131,271,622.65	-	207,130.86	27,840,780.38	159,319,533.88
		12	OFFA	116,599,764.50	-	183,980.43	26,562,128.98	143,345,873.91
		13	OKE-ERO	97,560,985.76	-	153,939.52	24,418,224.24	122,133,149.52
		14	OSIN	97,147,280.23	-	153,286.74	24,559,947.35	121,860,514.32
		15	OYUN	110,926,032.94	-	175,027.96	26,868,381.97	137,969,442.87
		16	PATEGI	134,258,884.67	-	211,844.40	28,076,539.67	162,547,268.74
KWARA TOTAL				2,198,740,352.73	-	3,469,348.22	487,616,079.59	2,689,825,780.53
24	LAGOS	1	AGEGE	188,407,154.12	-	297,283.86	247,484,785.87	436,189,223.86
		2	AJEROMI/IFELODUN	242,172,495.05	-	382,119.11	262,477,471.83	505,032,086.00
		3	ALIMOSHO	390,549,329.53	-	616,239.94	302,179,270.15	693,344,839.61
		4	AMOWO-ODOFIN	152,643,669.15	-	240,853.38	238,002,714.26	390,887,236.79
		5	APAPA	128,334,564.26	-	202,496.53	231,260,734.14	359,797,794.92
		6	BADAGRY	143,473,308.14	-	226,383.65	232,847,912.52	376,547,604.32
		7	EPE	131,730,416.41	-	207,854.78	228,856,123.10	360,794,394.28
		8	ETI-OSA	158,918,733.30	-	250,754.68	235,970,770.11	395,140,258.08
		9	IBEJU-LEKKI	106,115,850.33	-	167,438.07	224,580,486.17	330,863,774.57
		10	IFAKO/IJAYE	180,938,208.83	-	285,498.76	245,340,479.85	426,564,187.45
		11	IKEJA	156,412,130.54	-	246,799.56	237,670,310.37	394,329,240.47
		12	IKORODU	215,058,921.57	-	339,337.15	252,546,420.88	467,944,679.61
		13	KOSOFE	232,679,857.20	-	367,140.87	261,225,974.55	494,272,972.62
		14	LAGOS ISLAND	125,255,164.81	-	197,637.61	230,730,693.74	356,183,496.15
		15	LAGOS MAINLAND	151,140,472.59	-	238,481.51	237,972,884.85	389,351,838.96
		16	MUSHIN	226,268,642.64	-	357,024.74	259,060,065.62	485,685,733.00
		17	OJO	219,552,763.95	-	346,427.89	256,723,339.88	476,622,531.73
		18	OSHODI/ISOLO	224,181,732.80	-	353,731.85	258,290,921.82	482,826,386.47
		19	SOMOLU	173,383,608.29	-	273,578.51	243,654,717.29	417,311,904.09
		20	SURULERE	198,328,786.01	-	312,939.01	250,430,004.68	449,071,729.70
LAGOS TOTAL				3,745,545,809.53	-	5,910,021.46	4,937,306,081.67	8,688,761,912.67

25	NASSARAWA	1	AKWANGA	129,766,780.79	(3,018,317.48)	204,756.40	28,225,247.78	155,178,467.48
		2	AWE	146,270,592.66	(3,018,317.48)	230,797.43	28,167,996.73	171,651,069.34
		3	DOMA	149,768,102.49	(3,018,317.48)	236,316.08	29,976,019.71	176,962,120.80
		4	KARU	176,705,951.32	(3,018,317.48)	278,820.77	34,381,541.62	208,347,996.22
		5	KEANA	126,175,653.66	(3,018,317.48)	199,090.03	25,939,419.29	149,295,845.50
		6	KEFFI	118,647,296.30	(3,018,317.48)	187,211.18	26,836,374.73	142,652,564.73
		7	KOKONA	135,565,192.61	(3,018,317.48)	213,905.59	27,979,054.88	160,739,835.60
		8	LAFIA	212,126,835.80	(3,018,317.48)	334,710.67	42,757,517.57	252,200,746.57
		9	NASARAWA	196,587,388.72	(3,018,317.48)	310,191.29	33,335,372.29	227,214,634.81
		10	NASARAWA EGGON	150,386,359.31	(3,018,317.48)	237,291.61	30,612,870.77	178,218,204.22
		11	OBI	143,948,807.53	(3,018,317.48)	227,133.93	30,595,815.85	171,753,439.83
		12	TOTO	152,935,275.95	(3,018,317.48)	241,313.50	28,602,930.82	178,761,202.79
		13	WAMBA	122,771,120.02	(3,018,317.48)	193,718.08	25,514,116.22	145,460,636.84
NASSARAWA TOTAL				1,961,655,357.15	(39,238,127.24)	3,095,256.57	392,924,278.26	2,318,436,764.74
26	NIGER	1	AGAIE	134,995,970.53	-	213,007.43	29,588,532.41	164,797,510.37
		2	AGWARA	115,903,245.19	-	182,881.40	24,539,337.47	140,625,464.06
		3	BIDA	132,733,277.78	-	209,437.17	33,285,371.92	166,228,086.87
		4	BORGU	216,070,278.11	-	340,932.95	32,200,812.28	248,612,023.34
		5	BOSSO	129,697,416.53	-	204,646.95	30,555,112.08	160,457,175.56
		6	EDATI	136,598,867.88	-	215,536.61	31,422,037.46	168,236,441.96
		7	GBAKO	129,384,764.75	-	204,153.62	29,224,627.07	158,813,545.45
		8	GURARA	115,613,484.81	-	182,424.19	26,783,966.60	142,579,875.61
		9	KATCHA	124,753,605.62	-	196,846.21	28,870,820.93	153,821,272.75
		10	KONTAGORA	137,388,763.97	-	216,782.97	30,861,766.37	168,467,313.31
		11	LAPAI	134,200,617.33	-	211,752.46	28,064,958.87	162,477,328.66
		12	LAVUN	156,158,633.29	-	246,399.57	34,739,120.58	191,144,153.43
		13	MAGAMA	159,964,385.27	-	252,404.59	32,848,765.77	193,065,555.63
		14	MARIGA	177,123,028.90	-	279,478.87	34,037,728.31	211,440,236.08
		15	MASHEGU	208,994,161.44	-	329,767.69	35,080,553.54	244,404,482.67
		16	MINNA	132,362,733.23	-	208,852.50	34,171,425.57	166,743,011.30
		17	MOKWA	179,656,055.21	-	283,475.68	37,081,330.64	217,020,861.54
		18	MUYA	121,353,805.25	-	191,481.73	27,631,830.59	149,177,117.57
		19	PAIKORO	139,664,252.79	-	220,373.42	31,272,556.04	171,157,182.24
		20	RAFI	161,087,074.11	-	254,176.06	32,867,225.22	194,208,475.39
		21	RIJAU	151,539,524.13	-	239,111.17	32,474,226.18	184,252,861.48
		22	SHIRORO	179,142,936.14	-	282,666.04	36,443,743.88	215,869,346.05
		23	SULEJA	131,011,727.59	-	206,720.77	35,184,622.04	166,403,070.40
		24	TAFA	106,622,751.11	-	168,237.90	26,287,032.82	133,078,021.83
		25	WUSHISHI	118,851,388.66	-	187,533.22	26,169,253.50	145,208,175.38
NIGER TOTAL				3,630,872,749.62	-	5,729,081.15	781,686,758.15	4,418,288,588.92
27	OGUN	1	ABEOKUTA NORTH	133,436,207.07	(5,788,847.52)	210,546.31	35,959,808.54	163,817,714.40
		2	ABEOKUTA SOUTH	137,752,466.60	(5,788,847.52)	217,356.85	39,233,618.96	171,414,594.89
		3	ADO-ODO/OTA	211,730,101.39	(5,788,847.52)	334,084.67	57,712,265.25	263,987,603.80
		4	EGBADO NORTH	139,214,319.10	(5,788,847.52)	219,663.48	34,655,407.54	168,300,542.60
		5	EGBADO SOUTH	124,760,902.52	(5,788,847.52)	196,857.72	33,787,545.81	152,956,458.53
		6	EWEKORO	94,902,473.44	(5,788,847.52)	149,744.71	26,183,455.82	115,446,826.44
		7	REMO NORTH	92,451,779.56	(5,788,847.52)	145,877.81	26,501,480.06	113,310,289.91
		8	IFO	207,596,553.01	(5,788,847.52)	327,562.43	57,596,693.04	259,731,960.96
		9	IJEBU EAST	123,545,763.24	(5,788,847.52)	194,940.38	29,864,644.92	147,816,501.01
		10	IJEBU NORTH	154,358,350.73	(5,788,847.52)	243,558.94	41,511,488.47	190,324,550.63
		11	IJEBU ODE	119,087,535.14	(5,788,847.52)	187,905.83	32,796,487.31	146,283,080.75
		12	IKENNE	107,590,378.75	(5,788,847.52)	169,764.70	30,435,750.91	132,407,046.83
		13	IJEBU NORTH EAST	97,020,482.57	(5,788,847.52)	153,086.67	27,018,010.28	118,402,732.00
		14	IMEKO-AFON	111,537,365.76	(5,788,847.52)	175,992.57	27,993,351.50	133,917,862.31
		15	IPOKIA	116,826,260.01	(5,788,847.52)	184,337.81	32,555,310.57	143,777,060.86
		16	OBAFEMI/OWODE	141,652,191.66	(5,788,847.52)	223,510.15	37,800,536.86	173,887,391.14
		17	ODEDAH	118,914,185.99	(5,788,847.52)	187,632.30	29,814,684.01	143,127,654.78
		18	ODOGBOLU	110,518,365.56	(5,788,847.52)	174,384.71	30,996,757.70	135,900,660.45
		19	OGUN WATERSIDE	104,975,007.35	(5,788,847.52)	165,637.95	27,372,552.13	126,724,349.91
		20	SHAGAMU	142,380,802.21	(5,788,847.52)	224,659.81	39,443,227.36	176,259,841.86
OGUN TOTAL				2,590,251,491.66	(115,776,950.40)	4,087,105.78	699,233,077.02	3,177,794,724.06

28	ONDO	1	AKOKO NORTH EAST	137,243,646.84	(2,620,951.49)	216,553.99	32,536,058.59	167,375,307.93
		2	AKOKO NORTH WEST	145,181,767.68	(2,620,951.49)	229,079.39	35,103,193.05	177,893,088.64
		3	AKOKO SOUTH WEST	147,806,989.60	(2,620,951.49)	233,221.68	36,152,840.25	181,572,100.04
		4	AKOKO SOUTH EAST	109,630,980.20	(2,620,951.49)	172,984.52	26,317,163.13	133,500,176.36
		5	AKURE NORTH	114,879,999.48	(2,620,951.49)	181,266.84	29,605,152.54	142,045,467.37
		6	AKURE SOUTH	176,543,543.72	(2,620,951.49)	278,564.51	44,427,824.28	218,628,981.02
		7	IDANRE	124,336,364.24	(2,620,951.49)	196,187.85	29,433,733.80	151,345,334.39
		8	IFEDORE	125,269,456.41	(2,620,951.49)	197,660.16	32,597,456.33	155,443,621.41
		9	OKITIPUPA	150,604,475.13	(2,620,951.49)	237,635.77	36,425,652.21	184,646,811.62
		10	ILAJE	163,424,337.10	(2,620,951.49)	257,863.98	40,241,274.27	201,302,523.86
		11	ESE-EDO	125,044,013.37	(2,620,951.49)	197,304.44	31,169,591.03	153,789,957.34
		12	ILE-OLUJI-OKEIGBO	129,428,750.26	(2,620,951.49)	204,223.02	32,366,245.01	159,378,266.81
		13	IRELE	120,280,259.13	(2,620,951.49)	189,787.80	30,513,344.16	148,362,439.61
		14	ODIGBO	150,426,877.47	(2,620,951.49)	237,355.55	36,210,693.24	184,253,974.76
		15	ONDO EAST	99,833,578.14	(2,620,951.49)	157,525.40	25,804,311.42	123,174,463.47
		16	ONDO WEST	164,997,731.14	(2,620,951.49)	260,346.60	39,776,912.06	202,414,038.31
		17	OSE	132,943,408.66	(2,620,951.49)	209,768.73	30,495,620.41	161,027,846.31
		18	OWO	155,977,840.88	(2,620,951.49)	246,114.30	35,443,890.32	189,046,894.01
ONDO TOTAL				2,473,854,019.44	(47,177,126.82)	3,903,444.54	604,620,956.10	3,035,201,293.26
29	OSUN	1	ATAKUMOSA EAST	97,478,854.45	(2,734,288.18)	153,809.93	25,778,907.52	120,677,283.72
		2	ATAKUMOSA WEST	97,752,296.13	(2,734,288.18)	154,241.38	25,273,680.37	120,445,929.70
		3	AIYEDADE	121,782,941.14	(2,734,288.18)	192,158.86	30,741,222.66	149,982,034.47
		4	AIYEDIRE	107,653,428.17	(2,734,288.18)	169,864.18	25,755,431.91	130,844,436.09
		5	BOLUWADURO	101,873,920.86	(2,734,288.18)	160,744.81	25,416,272.94	124,716,650.43
		6	BORIBE	116,029,392.10	(2,734,288.18)	183,080.45	30,003,245.90	143,481,430.27
		7	EDE NORTH	97,249,869.82	(2,734,288.18)	153,448.62	26,289,485.24	120,958,515.50
		8	EDE SOUTH	100,998,982.43	(2,734,288.18)	159,364.26	25,768,072.62	124,192,131.14
		9	EGBEDORE	99,337,510.65	(2,734,288.18)	156,742.66	25,661,061.31	122,421,026.45
		10	EJIGBO	112,767,704.41	(2,734,288.18)	177,933.89	29,553,999.04	139,765,349.16
		11	IFE CENTRAL	119,401,897.99	(2,734,288.18)	188,401.86	31,868,988.11	148,724,999.78
		12	IFE EAST	138,001,078.26	(2,734,288.18)	217,749.13	33,262,342.26	168,746,881.47
		13	IFE NORTH	128,636,910.40	(2,734,288.18)	202,973.60	30,962,067.25	157,067,663.07
		14	IFE SOUTH	112,131,545.22	(2,734,288.18)	176,930.11	29,734,379.98	139,308,567.14
		15	IFEDAYO	88,115,351.67	(2,734,288.18)	139,035.44	23,161,210.21	108,681,309.14
		16	IFELODUN	113,544,970.04	(2,734,288.18)	179,160.33	27,153,400.93	138,143,243.12
		17	ILA	100,105,415.54	(2,734,288.18)	157,954.32	24,832,660.00	122,361,741.69
		18	ILESHA EAST	104,360,979.45	(2,734,288.18)	164,669.09	27,811,386.73	129,602,747.09
		19	ILESHA WEST	110,590,744.51	(2,734,288.18)	174,498.91	27,608,667.17	135,639,622.41
		20	IREPODUN	109,445,884.36	(2,734,288.18)	172,692.46	28,674,901.12	135,559,189.76
		21	IREWOLE	118,416,322.07	(2,734,288.18)	186,846.73	30,286,892.76	146,155,773.39
		22	ISOKAN	107,482,452.21	(2,734,288.18)	169,594.40	27,583,385.75	132,501,144.18
		23	IWO	132,164,758.08	(2,734,288.18)	208,540.12	33,482,384.27	163,121,394.28
		24	OBOKUN	109,599,410.59	(2,734,288.18)	172,934.71	28,475,191.26	135,513,248.38
		25	ODO-OTIN	144,395,859.63	(2,734,288.18)	227,839.33	29,652,248.80	171,541,659.58
		26	OLA-OLUWA	98,835,599.10	(2,734,288.18)	155,950.71	25,805,392.82	122,062,654.45
		27	OLORUNDA	119,546,369.68	(2,734,288.18)	188,629.81	29,495,142.82	146,495,854.14
		28	ORIADE	119,929,677.77	(2,734,288.18)	189,234.63	30,622,506.98	148,007,131.20
		29	OROLU	105,685,101.39	(2,734,288.18)	166,758.40	27,576,697.54	130,694,269.15
		30	OSOGBO	117,582,588.19	(2,734,288.18)	185,531.20	31,162,713.46	146,196,544.67
OSUN TOTAL				3,350,897,816.32	(82,028,645.40)	5,287,314.33	849,453,939.75	4,123,610,425.00

30	OYO	1	AFIJIO	115,723,619.71	(2,536,017.62)	182,597.97	33,956,643.53	147,326,843.60
		2	AKINYELE	134,389,645.11	(2,536,017.62)	212,050.72	39,119,002.94	171,184,681.15
		3	ATIBA	133,866,771.19	(2,536,017.62)	211,225.69	36,332,896.58	167,874,875.83
		4	ATISBO	143,422,495.17	(2,536,017.62)	226,303.47	32,392,873.87	173,505,654.89
		5	EGBEDA	145,516,508.86	(2,536,017.62)	229,607.58	43,815,060.56	187,025,159.37
		6	IBADAN NORTH	149,561,351.01	(2,536,017.62)	235,989.85	45,501,960.11	192,763,283.36
		7	IBADAN NORTH EAST	162,145,494.20	(2,536,017.62)	255,846.12	47,080,644.48	206,945,967.17
		8	IBADAN NORTH WEST	119,333,133.20	(2,536,017.62)	188,293.35	35,204,729.83	152,190,138.76
		9	IBADAN SOUTH EAST	141,623,244.98	(2,536,017.62)	223,464.47	42,776,582.67	182,087,274.50
		10	IBADAN SOUTH WEST	148,273,029.61	(2,536,017.62)	233,957.03	43,882,745.21	189,853,714.23
		11	IBARAPA CENTRAL	107,236,361.41	(2,536,017.62)	169,206.10	31,870,324.26	136,739,874.15
		12	IBARAPA NORTH	111,834,698.81	(2,536,017.62)	176,461.72	31,744,117.80	141,219,260.72
		13	IDO	109,631,911.32	(2,536,017.62)	172,985.99	31,889,185.01	139,158,064.69
		14	SAKI WEST	162,832,326.76	(2,536,017.62)	256,929.86	43,576,224.69	204,129,463.68
		15	IFELOJU	111,036,434.59	(2,536,017.62)	175,202.16	32,890,075.17	141,565,694.31
		16	IREPO	116,516,977.40	(2,536,017.62)	183,849.80	33,179,473.89	147,344,283.46
		17	ISEYIN	152,231,396.16	(2,536,017.62)	240,202.86	42,166,618.19	192,102,199.59
		18	ITESIWAJU	131,630,710.74	(2,536,017.62)	207,697.45	33,587,387.63	162,889,778.20
		19	IWAJOWA	120,838,917.03	(2,536,017.62)	190,669.30	31,870,391.14	150,363,959.86
		20	OLORUNSOGO	109,110,651.75	(2,536,017.62)	172,163.50	30,451,086.75	137,197,884.39
		21	KAJOLA	134,751,012.30	(2,536,017.62)	212,620.91	38,425,970.94	170,853,586.53
		22	LAGELU	124,815,096.38	(2,536,017.62)	196,943.23	34,878,545.98	157,354,567.97
		23	OGBOMOSHO NORTH	129,214,979.95	(2,536,017.62)	203,885.72	38,273,680.46	165,156,528.52
		24	OGBOMOSHO SOUTH	110,617,446.21	(2,536,017.62)	174,541.05	31,725,591.46	139,981,561.10
		25	OGO-OLUWA	101,225,857.72	(2,536,017.62)	159,722.25	29,342,516.45	128,192,078.79
		26	OLUYOLE	134,180,640.02	(2,536,017.62)	211,720.94	38,541,543.15	170,397,886.49
		27	ONA-ARA	146,193,557.61	(2,536,017.62)	230,675.88	42,710,570.06	186,598,785.93
		28	ORELOPE	111,970,366.27	(2,536,017.62)	176,675.79	31,968,105.85	141,579,130.29
		29	ORI IRE	134,657,341.75	(2,536,017.62)	212,473.11	35,057,187.99	167,390,985.23
		30	OYO EAST	113,695,726.73	(2,536,017.62)	179,398.20	33,265,952.40	144,605,059.72
		31	OYO WEST	114,192,059.38	(2,536,017.62)	180,181.36	34,094,621.24	145,930,844.36
		32	SAKI EAST	113,637,550.45	(2,536,017.62)	179,306.41	32,354,817.97	143,635,657.21
		33	IFEDAPO	130,988,829.92	(2,536,017.62)	206,684.64	34,484,811.24	163,144,308.18
OYO TOTAL				4,226,896,143.72	(83,688,581.46)	6,669,534.48	1,198,411,939.50	5,348,289,036.25
31	PLATEAU	1	BARKIN LADI	154,512,686.58	-	243,802.46	32,799,441.02	187,555,930.06
		2	BASSA	155,865,258.24	-	245,936.66	33,574,737.97	189,685,932.87
		3	BOKKOS	155,186,058.46	-	244,864.96	33,012,594.18	188,443,517.61
		4	JOS EAST	117,816,094.29	-	185,899.65	26,802,460.27	144,804,454.21
		5	JOS NORTH	204,983,924.87	-	323,440.02	49,789,693.75	255,097,058.64
		6	JOS SOUTH	177,258,942.07	-	279,693.32	41,591,022.16	219,129,657.56
		7	KANAM	155,605,610.15	-	245,526.97	32,172,822.92	188,023,960.03
		8	KANKE	137,424,854.95	-	216,839.92	29,198,309.76	166,840,004.63
		9	LANGTANG NORTH	140,953,337.51	-	222,407.44	30,483,716.25	171,659,461.20
		10	LANGTANG SOUTH	133,714,668.02	-	210,985.69	28,187,119.76	162,112,773.46
		11	MANGU	184,744,155.64	-	291,504.09	40,802,816.97	225,838,476.70
		12	MIKANG	124,379,434.23	-	196,255.81	27,592,270.63	152,167,960.67
		13	PANKSHIN	166,048,951.49	-	262,005.30	33,897,510.84	200,208,467.63
		14	QUAN-PAN	165,808,789.79	-	261,626.36	34,248,240.41	200,318,656.56
		15	RIYOM	131,034,751.77	-	206,757.10	29,876,025.77	161,117,534.64
		16	SHENDAM	166,962,073.27	-	263,446.10	34,989,828.79	202,215,348.17
		17	WASE	177,397,946.10	-	279,912.65	31,892,988.34	209,570,847.09
PLATEAU TOTAL				2,649,697,537.43	-	4,180,904.50	570,911,599.80	3,224,790,041.72

32	RIVERS	1	AHOADA	118,032,889.47	-	186,241.72	38,404,695.59	156,623,826.79
		2	AHOADA WEST	147,472,928.66	-	232,694.57	43,934,371.32	191,639,994.55
		3	AKUKUTORU	135,853,500.86	-	214,360.51	37,686,315.28	173,754,176.66
		4	ANDONI	145,020,890.19	-	228,825.55	41,365,029.74	186,614,745.49
		5	ASARITORU	134,615,667.67	-	212,407.36	41,973,054.64	176,801,129.67
		6	BONNY	134,593,173.62	-	212,371.86	41,655,899.86	176,461,445.35
		7	DEGEMA	145,868,202.48	-	230,162.51	43,957,646.28	190,056,011.26
		8	ELEME	141,318,695.58	-	222,983.93	40,019,028.10	181,560,707.61
		9	EMOHUA	134,793,547.93	-	212,688.03	40,755,867.86	175,762,103.81
		10	ETCHE	158,067,129.54	-	249,410.95	43,936,310.90	202,252,851.39
		11	GONAKA	140,774,631.62	-	222,125.46	42,556,801.34	183,553,558.42
		12	IKWERRE	134,733,398.76	-	212,593.12	39,941,578.66	174,887,570.54
		13	KHANA	159,951,962.85	-	252,384.99	46,930,152.97	207,134,500.81
		14	OBIO/AKPOR	195,878,526.56	-	309,072.79	58,338,361.31	254,525,960.65
		15	OBUA/ODUAL	158,141,212.93	-	249,527.84	46,179,134.22	204,569,874.98
		16	OGBA/EGBEMA/NDONI	159,578,349.74	-	251,795.47	46,247,487.69	206,077,632.90
		17	OGU/BOLO	109,637,454.28	-	172,994.74	32,247,264.76	142,057,713.77
		18	OKRIKA	134,909,355.80	-	212,870.76	42,101,869.50	177,224,096.06
		19	OMUMMA	106,928,966.22	-	168,721.07	33,964,996.94	141,062,684.23
		20	OPOBO/NKORO	115,661,790.61	-	182,500.42	37,385,680.38	153,229,971.41
		21	OYIGBO	119,457,577.88	-	188,489.71	35,457,871.61	155,103,939.20
		22	PORT HARCOURT	221,848,232.62	-	350,049.87	63,443,202.13	285,641,484.62
		23	TAI	131,308,902.79	-	207,189.68	35,130,818.30	166,646,910.76
RIVERS TOTAL				3,284,446,988.65	-	5,182,462.90	973,613,439.39	4,263,242,890.94
33	SOKOTO	1	BINJI	123,025,022.70	(1,564,740.79)	194,118.71	27,381,374.11	149,035,774.73
		2	BODINGA	140,043,698.68	(1,564,740.79)	220,972.14	32,088,467.27	170,788,397.29
		3	DANGE-SHUNI	150,920,364.72	(1,564,740.79)	238,134.21	33,368,590.08	182,962,348.22
		4	GADA	163,863,644.53	(1,564,740.79)	258,557.15	36,961,561.72	199,519,022.62
		5	GORONYO	154,147,335.85	(1,564,740.79)	243,225.98	32,549,284.73	185,375,105.77
		6	GUDU	139,674,934.34	(1,564,740.79)	220,390.27	26,747,131.44	165,077,715.26
		7	GWADABAWA	159,528,705.70	(1,564,740.79)	251,717.14	35,830,652.81	194,046,334.87
		8	ILLELA	136,127,554.93	(1,564,740.79)	214,792.93	30,421,966.75	165,199,573.82
		9	ISA	154,086,252.69	(1,564,740.79)	243,129.60	30,128,621.99	182,893,263.50
		10	KEBBE	139,118,434.10	(1,564,740.79)	219,512.18	28,694,336.01	166,467,541.50
		11	KWARE	129,005,514.18	(1,564,740.79)	203,555.21	29,312,393.22	156,956,721.81
		12	RABAH	153,596,760.63	(1,564,740.79)	242,357.24	30,333,414.89	182,607,791.97
		13	SABON BIRNI	161,153,996.74	(1,564,740.79)	254,281.65	34,241,601.73	194,085,139.33
		14	SHAGARI	145,208,288.46	(1,564,740.79)	229,121.24	30,818,176.12	174,690,845.03
		15	SILAME	130,025,126.94	(1,564,740.79)	205,164.03	27,337,967.65	156,003,517.83
		16	SOKOTO NORTH	144,488,848.11	(1,564,740.79)	227,986.05	35,930,173.33	179,082,266.71
		17	SOKOTO SOUTH	143,321,595.18	(1,564,740.79)	226,144.26	33,393,202.68	175,376,201.33
		18	TAMBUWAL	160,479,556.60	(1,564,740.79)	253,217.47	35,400,801.75	194,568,835.03
		19	TANGAZA	147,955,683.85	(1,564,740.79)	233,456.30	27,971,675.25	174,596,074.61
		20	TURETA	134,641,831.10	(1,564,740.79)	212,448.64	24,929,678.09	158,219,217.05
		21	WAMAKKO	138,795,011.96	(1,564,740.79)	219,001.86	32,370,241.43	169,819,514.46
		22	WURNO	133,542,368.17	(1,564,740.79)	210,713.82	31,212,379.04	163,400,720.24
		23	YABO	125,195,940.76	(1,564,740.79)	197,544.16	28,049,124.69	151,877,868.82
SOKOTO TOTAL				3,307,946,470.93	(35,989,038.17)	5,219,542.26	715,472,816.77	3,992,649,791.79

34	TARABA	1	ARDO KOLA	124,266,045.80	-	196,076.90	26,407,946.90	150,870,069.60
		2	BALI	212,647,821.41	-	335,532.72	34,568,495.71	247,551,849.85
		3	DONGA	146,049,937.52	-	230,449.26	29,564,111.75	175,844,498.53
		4	GASHAKA	174,384,498.82	-	275,157.80	26,465,465.48	201,125,122.09
		5	GASSOL	188,395,502.79	-	297,265.48	36,963,810.14	225,656,578.41
		6	IBI	130,511,073.32	-	205,930.80	26,216,196.01	156,933,200.12
		7	JALINGO	125,529,218.33	-	198,070.03	29,947,613.54	155,674,901.90
		8	KARIM LAMIDU	194,838,514.08	-	307,431.78	33,692,942.54	228,838,888.40
		9	KURMI	138,693,706.65	-	218,842.01	26,716,273.24	165,628,821.90
		10	LAU	128,055,582.47	-	202,056.33	27,054,629.63	155,312,268.43
		11	SARDAUNA	191,099,653.80	-	301,532.30	35,605,301.55	227,006,487.65
		12	TAKUM	151,261,554.18	-	238,672.57	29,646,911.75	181,147,138.50
		13	USSA	130,007,287.76	-	205,135.89	28,103,340.48	158,315,764.12
		14	WUKARI	186,216,975.73	-	293,828.02	36,749,586.87	223,260,390.63
		15	YORRO	123,445,708.93	-	194,782.50	26,574,416.37	150,214,907.80
		16	ZING	133,913,865.31	-	211,300.00	29,112,791.55	163,237,956.86
TARABA TOTAL				2,479,316,946.90	-	3,912,064.39	483,389,833.51	2,966,618,844.80
35	YOBE	1	BADE	138,392,016.48	-	218,365.98	29,868,409.64	168,478,792.11
		2	BURSARI	153,144,467.51	-	241,643.58	27,817,939.16	181,204,050.24
		3	DAMATURU	128,226,316.38	-	202,325.73	26,406,058.67	154,834,700.78
		4	FIKA	143,566,725.40	-	226,531.05	29,675,321.11	173,468,577.55
		5	FUNE	201,363,315.29	-	317,727.13	40,634,951.40	242,315,993.82
		6	GEIDAM	166,878,180.73	-	263,313.73	31,039,715.32	198,181,209.78
		7	GUJBA	153,639,764.25	-	242,425.10	29,220,054.86	183,102,244.21
		8	GULAMI	133,481,441.56	-	210,617.68	27,442,463.22	161,134,522.46
		9	JAKUSKO	176,040,663.22	-	277,771.02	35,841,045.32	212,159,479.56
		10	KARASUWA	124,153,486.00	-	195,899.29	27,675,346.59	152,024,731.87
		11	MACHINA	118,919,300.03	-	187,640.37	24,639,836.99	143,746,777.39
		12	NANGERE	127,499,675.56	-	201,179.18	26,393,284.20	154,094,138.94
		13	NGURU	138,670,976.96	-	218,806.15	30,594,080.09	169,483,863.20
		14	POTISKUM	152,591,635.12	-	240,771.27	34,288,913.13	187,121,319.53
		15	TARMUA	141,527,215.42	-	223,312.95	25,683,063.50	167,433,591.87
		16	YUNUSARI	147,495,615.27	-	232,730.37	28,934,669.07	176,663,014.70
		17	YUSUFARI	147,145,114.08	-	232,177.32	27,949,161.78	175,326,453.18
YOBE TOTAL				2,492,735,909.26	-	3,933,237.90	504,104,314.05	3,000,773,461.21
36	ZAMFARA	1	ANKA	138,503,343.65	-	218,541.64	29,712,425.52	168,434,310.81
		2	BAKURA	134,105,853.28	-	211,602.93	32,697,037.87	167,014,494.08
		3	BUKKUYUM	158,266,873.07	-	249,726.12	34,350,897.68	192,867,496.87
		4	BUNGUDU	174,680,455.88	-	275,624.78	37,446,467.38	212,402,548.04
		5	GUMMI	152,040,720.85	-	239,902.00	33,876,436.28	186,157,059.12
		6	GUSAU	211,117,301.07	-	333,117.75	45,823,112.15	257,273,530.97
		7	KAURA NAMODA	160,334,431.02	-	252,988.48	39,014,851.90	199,602,271.40
		8	KIYAWA	145,466,984.81	-	229,529.43	32,142,853.04	177,839,367.29
		9	MARADUN	157,253,924.24	-	248,127.81	34,298,662.78	191,800,714.83
		10	MARU	207,562,355.44	-	327,508.47	39,719,320.74	247,609,184.65
		11	SHINKAFI	129,597,776.68	-	204,489.73	29,268,930.52	159,071,196.93
		12	TALATA MAFARA	149,687,574.13	-	236,189.02	34,587,994.61	184,511,757.76
		13	TSAFE	158,589,063.96	-	250,234.50	37,987,610.20	196,826,908.65
		14	ZURMI	175,146,870.68	-	276,360.73	39,848,871.31	215,272,102.72
ZAMFARA TOTAL				2,252,353,528.76	-	3,553,943.37	500,775,471.99	2,756,682,944.12
37	FCT-ABUJA	1	ABAJI	115,696,901.78	-	182,555.82	232,540,481.32	348,419,938.92
		2	ABUJA MUNICIPAL	295,346,805.76	-	466,021.79	280,703,797.76	576,516,625.31
		3	BWARI	166,360,779.00	-	262,497.33	243,828,301.93	410,451,578.26
		4	GWAGWALADA	142,573,393.14	-	224,963.69	239,183,609.74	381,981,966.57
		5	KUJE	135,468,966.31	-	213,753.76	235,143,732.11	370,826,452.17
		6	KWALI	139,348,519.98	-	219,875.23	234,372,581.85	373,940,977.06
				994,795,365.97	-	1,569,667.62	1,465,772,504.70	2,462,137,538.29
				109,485,384,166.21	(1,052,253,380.01)	172,754,787.47	31,205,733,815.80	139,811,619,389.47

Office of the Accountant-General of the Federation Federal Ministry of Finance, Abuja.

Summary of Distribution of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the month of September, 2019 Shared in October 2019

	1	2	3	4	5	6	7(3+4+5+6)	
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	Deduction	Exchange Gain Allocation	Value Added Tax	Total Net Amount	S/n
			₦	₦	₦	₦	₦	
1	ABIA	17	2,272,497,150.07	-	3,585,727.59	545,657,997.42	2,821,740,875.08	1
2	ADAMAWA	21	2,866,428,998.33	-	4,522,880.71	647,143,019.65	3,518,094,898.70	2
3	AKWA IBOM	31	3,817,914,986.52	-	6,024,211.33	962,025,228.74	4,785,964,426.59	3
4	ANAMBRA	21	2,881,919,484.54	-	4,547,322.84	714,356,172.68	3,600,822,980.06	4
5	BAUCHI	20	3,271,548,910.88	-	5,162,111.28	716,455,085.35	3,993,166,107.51	5
6	BAYELSA	8	1,331,640,156.32	-	2,101,168.24	281,080,471.81	1,614,821,796.38	6
7	BENUE	23	3,559,951,548.53	(139,538,498.52)	5,617,176.01	750,520,392.35	4,176,550,618.36	7
8	BORNO	27	3,865,040,549.30	-	6,098,569.81	830,119,203.36	4,701,258,322.48	8
9	CROSS RIVER	18	2,491,669,909.18	(38,551,266.10)	3,931,555.88	565,408,406.11	3,022,458,605.07	9
10	DELTA	25	3,192,717,628.42	-	5,037,724.99	910,414,503.98	4,108,169,857.38	10
11	EBONYI	13	1,843,176,817.25	(49,193,398.68)	2,908,311.66	423,562,691.44	2,220,454,421.67	11
12	EDO	18	2,442,861,122.63	-	3,854,541.47	622,995,974.07	3,069,711,638.18	12
13	EKITI	16	1,939,720,320.14	-	3,060,645.71	495,084,499.93	2,437,865,465.78	13
14	ENUGU	17	2,481,983,218.61	-	3,916,271.44	600,291,586.53	3,086,191,076.58	14
15	GOMBE	11	1,700,656,634.88	(53,983,557.43)	2,683,431.93	396,697,451.16	2,046,053,960.53	15
16	IMO	27	3,326,409,625.50	-	5,248,674.90	818,215,051.58	4,149,873,351.97	16
17	JIGAWA	27	3,494,706,503.64	-	5,514,227.16	852,995,999.24	4,353,216,730.05	17
18	KADUNA	23	3,930,128,377.23	-	6,201,270.59	910,708,933.15	4,847,038,580.97	18
19	KANO	44	6,257,101,211.07	-	9,872,954.26	1,621,039,240.54	7,888,013,405.87	19
20	KATSINA	34	4,763,637,656.81	-	7,516,448.13	1,076,748,328.35	5,847,902,433.28	20
21	KEBBI	21	3,006,366,686.20	-	4,743,685.58	649,888,025.19	3,660,998,396.96	21
22	KOGI	21	3,107,300,182.08	(367,088,189.79)	4,902,946.51	649,032,462.92	3,394,147,401.72	22
23	KWARA	16	2,198,740,352.73	-	3,469,348.22	487,616,079.59	2,689,825,780.53	23
24	LAGOS	20	3,745,545,809.53	-	5,910,021.46	4,937,306,081.67	8,688,761,912.67	24
25	NASSARAWA	13	1,961,655,357.15	(39,238,127.24)	3,095,256.57	392,924,278.26	2,318,436,764.74	25
26	NIGER	25	3,630,872,749.62	-	5,729,081.15	781,686,758.15	4,418,288,588.92	26
27	OGUN	20	2,590,251,491.66	(115,776,950.40)	4,087,105.78	699,233,077.02	3,177,794,724.06	27
28	ONDO	18	2,473,854,019.44	(47,177,126.82)	3,903,444.54	604,620,956.10	3,035,201,293.26	28
29	OSUN	30	3,350,897,816.32	(82,028,645.40)	5,287,314.33	849,453,939.75	4,123,610,425.00	29
30	OYO	33	4,226,896,143.72	(83,688,581.46)	6,669,534.48	1,198,411,939.50	5,348,289,036.25	30
31	PLATEAU	17	2,649,697,537.43	-	4,180,904.50	570,911,599.80	3,224,790,041.72	31
32	RIVERS	23	3,284,446,988.65	-	5,182,462.90	973,613,439.39	4,263,242,890.94	32
33	SOKOTO	23	3,307,946,470.93	(35,989,038.17)	5,219,542.26	715,472,816.77	3,992,649,791.79	33
34	TARABA	16	2,479,316,946.90	-	3,912,064.39	483,389,833.51	2,966,618,844.80	34
35	YOBE	17	2,492,735,909.26	-	3,933,237.90	504,104,314.05	3,000,773,461.21	35
36	ZAMFARA	14	2,252,353,528.76	-	3,553,943.37	500,775,471.99	2,756,682,944.12	36
37	FCT, ABUJA	6	994,795,365.97	-	1,569,667.62	1,465,772,504.70	2,462,137,538.29	37
	Total LGCs		109,485,384,166.21	(1,052,253,380.01)	172,754,787.47	31,205,733,815.80	139,811,619,389.47	

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

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