



NATIONAL BUREAU OF STATISTICS

Federation Account Allocation Committee (FAAC)

(DECEMBER 2019 Disbursement)



Report Date: March 2020

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

CONTENTS

| | |
|---|-----|
| Executive Summary | 1 |
| Federation Account Allocation Committee (FAAC) December 2019 Disbursement | |
| Summary of Gross Revenue Allocation by FAAC for the Month of November, 2019 Shared in December, 2019 | 2 |
| Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of November, 2019 Shared in December, 2019..... | 4 |
| Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of November, 2019 Shared in December, 2019 | |
| Abia | 6 |
| Adamawa | 8 |
| Akwa -ibom | 11 |
| Anambra | 14 |
| Bauchi | 17 |
| Bayelsa | 20 |
| Benue..... | 22 |
| Borno | 25 |
| Cross River | 28 |
| Delta | 30 |
| Ebonyi | 33 |
| Edo | 35 |
| Ekiti | 37 |
| Enugu | 39 |
| Gombe | 41 |
| Imo | 43 |
| Jigawa | 46 |
| Kaduna | 49 |
| Kano | 52 |
| Katsina | 56 |
| Kebbi | 59 |
| Kogi | 62 |
| Kwara | 65 |
| Lagos | 67 |
| Nasarawa | 70 |
| Niger | 72 |
| Ogun | 75 |
| Ondo | 78 |
| Osun | 80 |
| Oyo | 83 |
| Plateau | 86 |
| Rivers | 88 |
| Sokoto | 91 |
| Taraba | 94 |
| Yobe | 96 |
| Zamfara | 98 |
| Appendix | 100 |
| Methodology | 118 |
| Acknowledgements and Contacts | 119 |

EXECUTIVE SUMMARY

The Federation Account Allocation Committee (FAAC) disbursed the sum of N650.83bn to the three tiers of government in December 2019 from the revenue generated in November 2019.

The amount disbursed comprised of N491.88bn from the Statutory Account, N90.17bn from Valued Added Tax (VAT), N53bn from FOREX Equalisation Account, N15bn from Good and Valuable Consideration Account and N784.83m Exchange Gain Allocation.

Federal Government received a total of N274.76bn from the N650.83bn. States received a total of N176.06bn and Local Governments received N132.66bn. The sum of N51.07bn 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 N5.42bn, N6.86bn and N3.90bn respectively as cost of revenue collections.

Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that the sum of N208.68bn was disbursed to the FGN consolidated revenue account; N4.97bn shared as share of derivation and ecology; N2.48bn as stabilization fund; N8.35bn for the development of natural resources; and N5.80bn to the Federal Capital Territory (FCT) Abuja.

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT

Summary of Gross Revenue Allocation by FAAC
for the month of November, 2019 Shared in December, 2019



Summary of Gross Revenue Allocation by FAAC for the month of November, 2019 Shared in December, 2019

BENEFICIARIES

| FGN | |
|-------------------------------|----------------------------|
| Statutory | N230,243,041,782.10 |
| Dist. of N53B from FOREX Eq. | N24,290,748,000.00 |
| Dist. of N15B Good & Valuable | N6,874,740,000.00 |
| Exchange Gain Allocation | N365,886,674.51 |
| VAT | N12,983,998,041.31 |
| Total | N274,758,414,497.92 |

| State | |
|-------------------------------|----------------------------|
| Statutory | N116,782,347,692.06 |
| Dist. of N53B from FOREX Eq. | N12,320,592,000.00 |
| Dist. of N15B Good & Valuable | N3,486,960,000.00 |
| Exchange Gain Allocation | N185,582,610.91 |
| VAT | N43,279,993,471.04 |
| Total | N176,055,475,774.00 |

| LGCs | |
|-------------------------------|----------------------------|
| Statutory | N90,034,295,002.11 |
| Dist. of N53B from FOREX Eq. | N9,498,660,000.00 |
| Dist. of N15B Good & Valuable | N2,688,300,000.00 |
| Exchange Gain Allocation | N143,076,414.10 |
| VAT | N30,295,995,429.72 |
| Total | N132,660,326,845.93 |

| 13% Derivation Fund | |
|-------------------------------|---------------------------|
| Statutory | N42,143,938,657.14 |
| Dist. of N53B from FOREX Eq. | N6,890,000,000.00 |
| Dist. of N15B Good & Valuable | N1,950,000,000.00 |
| Exchange Gain Allocation | N90,280,382.30 |
| VAT | ---- |
| Total | N51,074,219,039.44 |

| Cost of Collection - NCS | |
|-------------------------------|--------------------------|
| Statutory | N4,934,901,287.79 |
| Dist. of N53B from FOREX Eq. | ---- |
| Dist. of N15B Good & Valuable | ---- |
| Exchange Gain Allocation | ---- |
| VAT | N481,873,739.84 |
| Total | N5,416,775,027.63 |

| Refund to NCS | |
|-------------------------------|------------------------|
| Statutory | N107,799,547.48 |
| Dist. of N53B from FOREX Eq. | ---- |
| Dist. of N15B Good & Valuable | ---- |
| Exchange Gain Allocation | ---- |
| VAT | ---- |
| Total | N107,799,547.48 |

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT

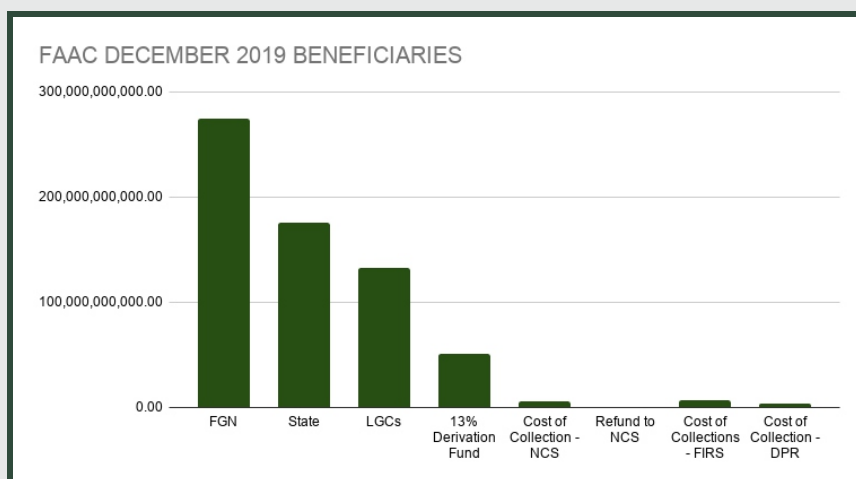
Summary of Gross Revenue Allocation by FAAC
for the month of November, 2019 Shared in December, 2019



| Cost of Collections - FIRS | |
|-------------------------------|--------------------------|
| Statutory | N3,731,089,695.07 |
| Dist. of N53B from FOREX Eq. | ----- |
| Dist. of N15B Good & Valuable | ----- |
| Exchange Gain Allocation | ----- |
| VAT | N3,124,792,384.00 |
| Total | N6,855,882,079.07 |

| Cost of Collections - DPR | |
|-------------------------------|--------------------------|
| Statutory | N3,898,080,852.24 |
| Dist. of N53B from FOREX Eq. | ----- |
| Dist. of N15B Good & Valuable | ----- |
| Exchange Gain Allocation | ----- |
| VAT | ----- |
| Total | N3,898,080,852.24 |

| TOTAL (ALL BENEFICIARIES) | |
|-------------------------------|----------------------------|
| STATUTORY | N491,875,494,515.98 |
| DIST. OF N53B FROM FOREX EQ. | N53,000,000,000.00 |
| DIST. OF N15B GOOD & VALUABLE | N15,000,000,000.00 |
| EXCHANGE GAIN ALLOCATION | N784,826,081.82 |
| VAT | N90,166,653,065.91 |
| TOTAL | N650,826,973,663.71 |



FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT

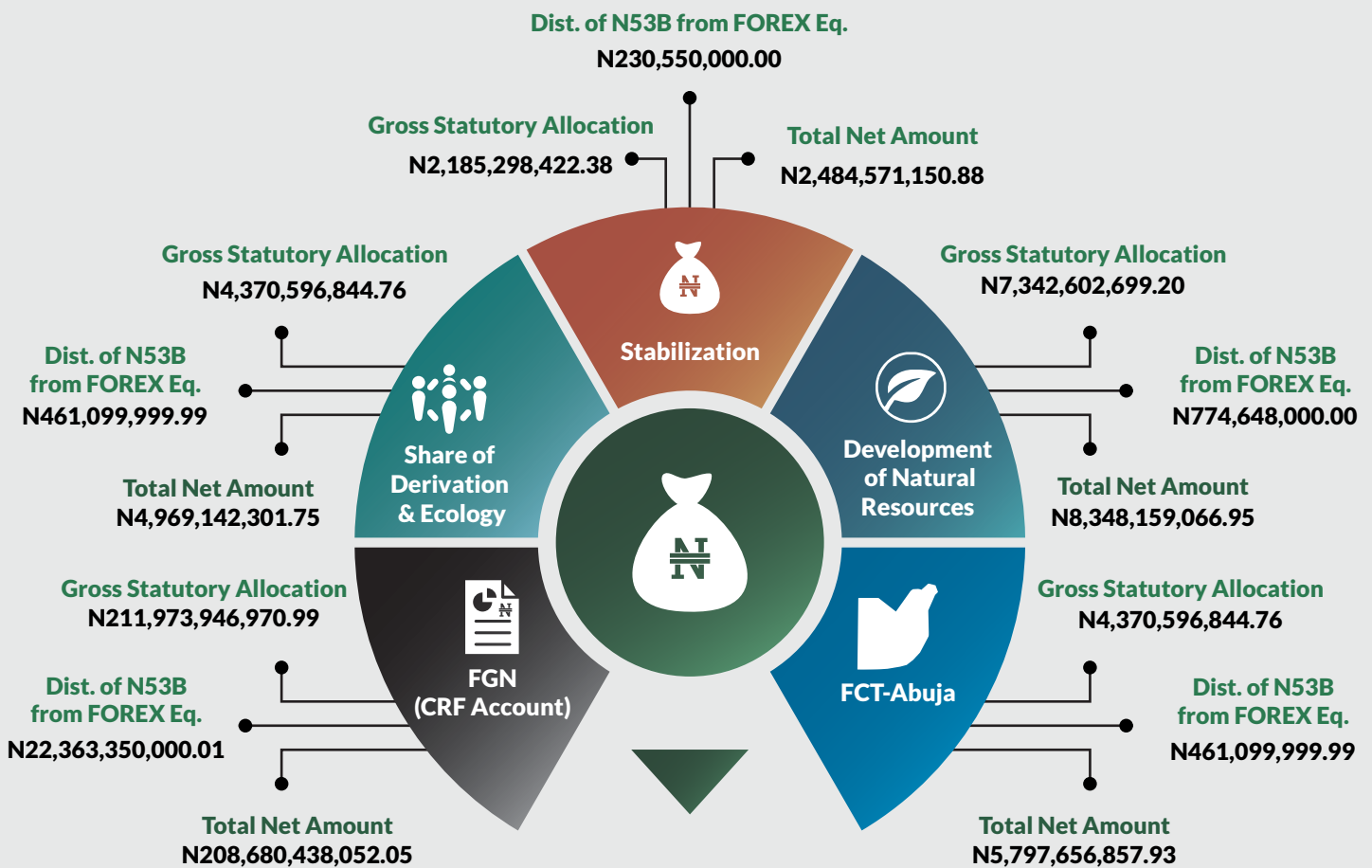
Summary of Gross Revenue Allocation by FAAC
for the month of November, 2019 Shared in December, 2019



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

FG

BENEFICIARIES



| SUB-TOTAL | Gross Statutory Allocation | Dist. of N53B from FOREX Eq. | Total Net Amount |
|-----------|----------------------------|------------------------------|---------------------|
| | N230,243,041,782.09 | N24,290,747,999.99 | N230,279,967,429.56 |

Distribution of N15 Billion from Good and Valuable Consideration Account =N6,874,740,000.00

Exchange Gain Allocation =N365,886,674.52

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT

F.C.T ABUJA



Local Government Councils

Total Allocation

| | | | |
|-----------------|---|--|------------------------|
| ABAJI | ▶ | | N299,575,408.27 |
| ABUJA MUNICIPAL | ▶ | | N514,299,895.01 |
| BWARI | ▶ | | N357,902,797.46 |
| GWAGWALADA | ▶ | | N331,153,284.15 |
| KUJE | ▶ | | N320,588,833.85 |
| KWALI | ▶ | | N323,467,388.01 |

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

FCT Abuja

| | | | | | |
|----------------------------|---|--------------------------|--|---|-----------------------|
| Gross Statutory Allocation | ▶ | N818,060,786.18 | Dist. of N53B from FOREX Equalisation Account | ◀ | N86,305,793.44 |
| Deduction | ▶ | N 0.00 | Dist. of N15B from Good and Valuable Consid. Account | ◀ | N24,426,167.98 |
| Value Added Tax | ▶ | N1,216,894,852.27 | Exchange Gain Allocation | ◀ | N1,300,006.89 |



Total Allocation
N2,146,987,606.77

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT

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



ABIA STATE

17
No. of LGCs

BENEFICIARIES

| | | |
|--|---|---|
| Gross Statutory Allocation N2,883,745,663.61 | 13% Share of Derivation (Net) N544,499,669.65 | Gross Total N3,428,245,333.26 |
|--|---|---|

DEDUCTIONS

| | | |
|--|---|---|
| External Debt N49,089,114.18 | Contractual Obligation (ISPO) N0.00 | Other Deductions (see Note) N735,771,002.04 |
|--|---|---|

| | | |
|---|--|--|
| Net Statutory Allocation N2,643,385,217.04 | | Gross VAT Allocation N888,853,253.59 |
| Dist. of N53B from FOREX Equalisation Account = N397,582,376.35 | | Deductions ----- |
| Dist. of N15B from Good and Valuable Consid. Account = N112,827,472.31 | | |
| Exchange Gain Allocation = N5,819,855.99 | | Net VAT Allocation N888,853,253.59 |
| Total Gross Amount N4,833,328,291.49 | Total Net Amount N4,048,468,175.27 | |

LGAs

Gross Statutory Allocation ₦ N1,868,767,053.79

Deduction ₦ N 0.00

Value Added Tax ₦ N529,676,381.57

Dist. of N53B from FOREX Equalisation Account = N197,155,793.39

Dist. of N15B from Good and Valuable Consid. Account = N55,798,809.45

Exchange Gain Allocation = N2,969,718.25

Total Allocation
N2,654,367,756.44



Total Allocation

| | | | |
|-------------------|---|--|-----------------|
| ABA NORTH | ▶ | | N136,161,964.76 |
| ABA SOUTH | ▶ | | N229,456,024.36 |
| AROCHUKWU | ▶ | | N159,161,363.33 |
| BENDE | ▶ | | N162,997,622.00 |
| IKWUANO | ▶ | | N147,791,964.33 |
| ISIALA NGWA NORTH | ▶ | | N152,693,897.82 |
| ISIALA NGWA SOUTH | ▶ | | N147,823,418.94 |
| ISUIKWUATO | ▶ | | N143,542,895.30 |
| NNEOCHI | ▶ | | N155,886,192.11 |
| OBIOMA NGWA | ▶ | | N158,871,583.56 |
| OHAFIA | ▶ | | N174,870,057.83 |
| OSISIOMA | ▶ | | N168,059,943.95 |
| UGWUNAGBO | ▶ | | N127,614,921.81 |
| UKWA EAST | ▶ | | N120,453,202.35 |
| UKWA WEST | ▶ | | N126,357,471.08 |
| UMUAHIA NORTH | ▶ | | N184,137,813.66 |
| UMUAHIA SOUTH | ▶ | | N158,487,419.24 |

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT

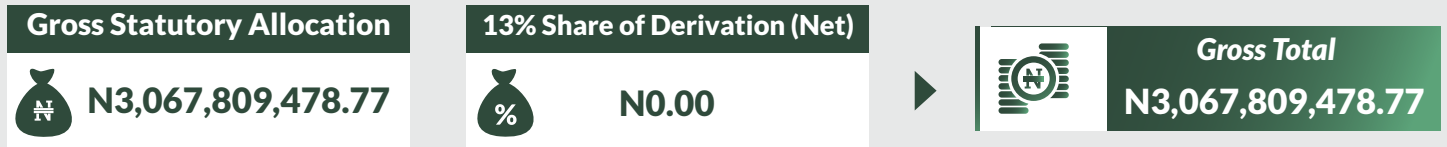
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of November, 2019 Shared in December, 2019



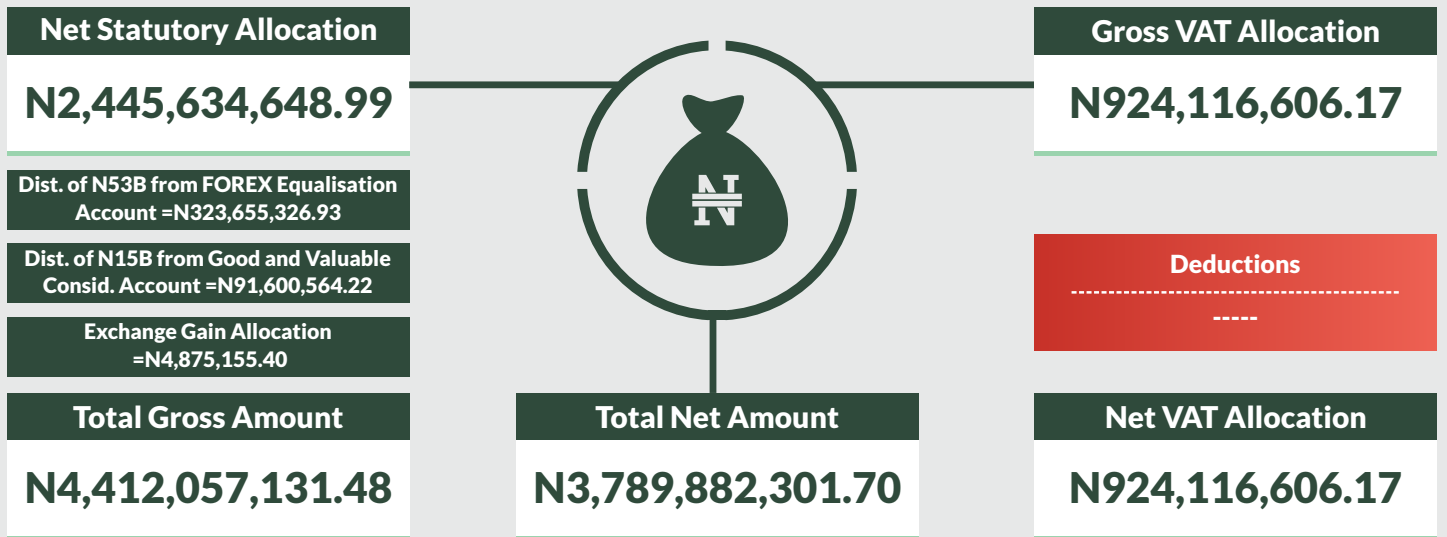
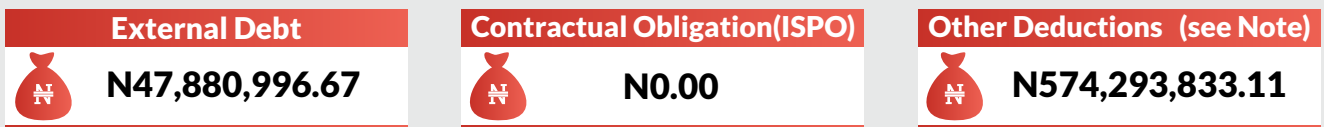
ADAMAWA STATE

 **21**
No. of LGCs

BENEFICIARIES



DEDUCTIONS



LGAs

Gross Statutory Allocation  **N2,357,181,426.58**


Deduction  **N 0.00**

Value Added Tax  **N631,963,983.44**

Dist. of N53B from FOREX Equalisation Account = N248,683,736.89

Dist. of N15B from Good and Valuable Consid. Account = N70,382,189.69

Exchange Gain Allocation = N3,745,873.35

 **Total Allocation**
N3,311,957,209.95



Total Allocation

| | | | |
|------------|---|--|-----------------|
| DEMSA | ▶ | | N164,456,443.64 |
| FUFORE | ▶ | | N195,570,173.65 |
| GANYE | ▶ | | N168,735,938.87 |
| GIREI | ▶ | | N149,370,184.87 |
| GOMBI | ▶ | | N149,174,972.66 |
| GUYUK | ▶ | | N159,464,670.96 |
| HONG | ▶ | | N170,291,466.11 |
| JADA | ▶ | | N176,655,214.42 |
| YOLA-NORTH | ▶ | | N159,604,201.64 |
| LAMURDE | ▶ | | N140,827,163.88 |
| MADAGALI | ▶ | | N144,093,822.87 |
| MAIHA | ▶ | | N140,152,177.09 |
| MAYO-BELWA | ▶ | | N160,841,136.11 |
| MICHIKA | ▶ | | N156,991,186.87 |
| MUBI NORTH | ▶ | | N150,922,956.14 |
| MUBI SOUTH | ▶ | | N141,224,897.83 |
| NUMAN | ▶ | | N133,156,009.60 |
| SHELLENG | ▶ | | N151,153,607.77 |



Total Allocation

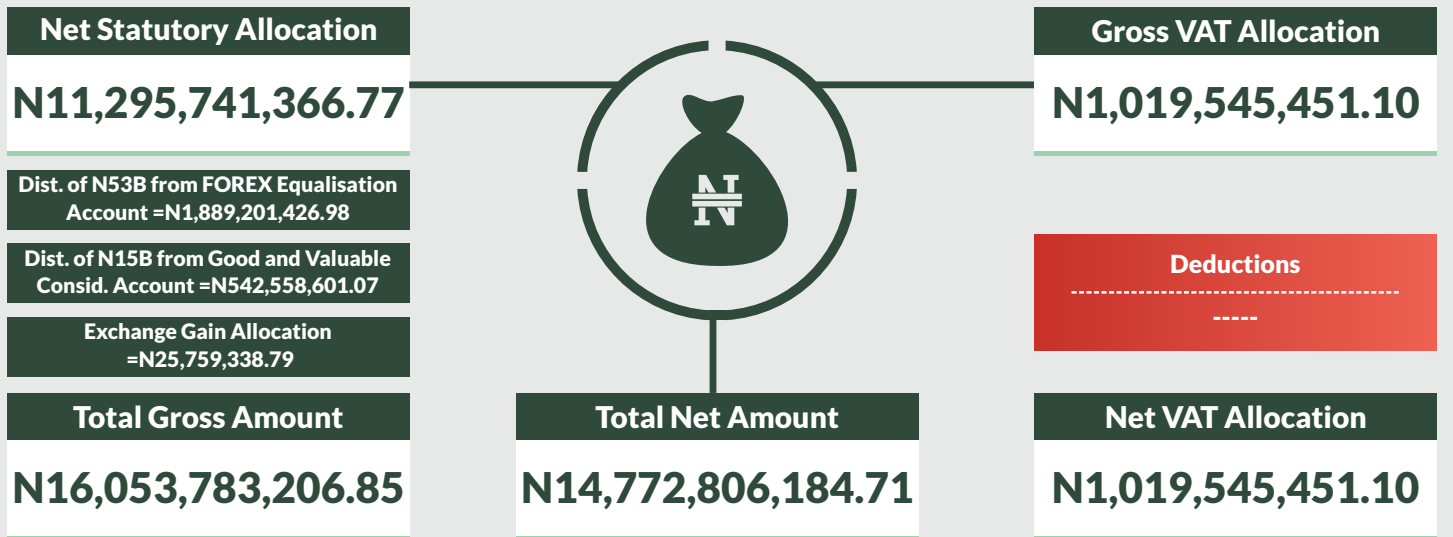
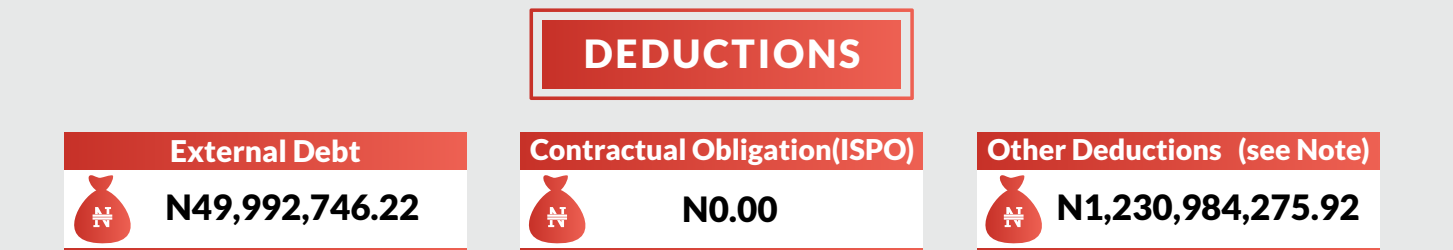
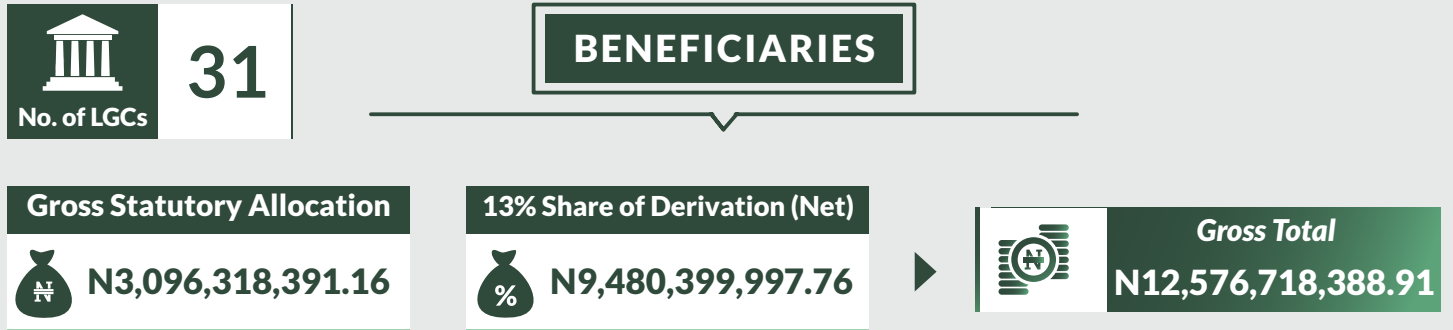
| | | | |
|------------|---|---|------------------------|
| SONG | ▶ |  | N185,337,004.34 |
| TOUNGO | ▶ |  | N154,359,036.55 |
| YOLA-SOUTH | ▶ |  | N159,574,944.07 |

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT

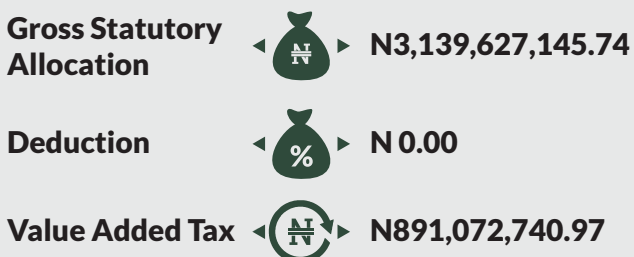
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of November, 2019 Shared in December, 2019



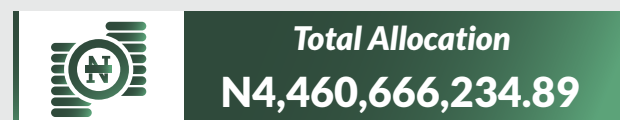
AKWA IBOM STATE



LGAs



Dist. of N53B from FOREX Equalisation Account = N331,232,124.20
Dist. of N15B from Good and Valuable Consid. Account = N93,744,940.81
Exchange Gain Allocation = N4,989,283.18





Total Allocation

| | | | |
|-----------------|---|--|-----------------|
| ABAK | ▶ | | N151,169,741.51 |
| EASTERN OBOLO | ▶ | | N119,413,450.12 |
| EKET | ▶ | | N157,097,414.94 |
| EKPE ATAI | ▶ | | N121,479,236.50 |
| ESSIEN UDIM | ▶ | | N162,189,482.59 |
| ETIM EKPO | ▶ | | N139,943,422.43 |
| ETINAN | ▶ | | N159,193,746.22 |
| IBENO | ▶ | | N127,722,073.55 |
| IBESIKPO ASUTAN | ▶ | | N148,151,551.95 |
| IBIONO IBOM | ▶ | | N162,004,559.17 |
| IKA | ▶ | | N124,672,530.65 |
| IKONO | ▶ | | N146,674,217.72 |
| IKOT ABASI | ▶ | | N146,715,094.50 |
| IKOT EKPENE | ▶ | | N151,120,058.83 |
| INI | ▶ | | N137,790,489.64 |
| ITU | ▶ | | N141,930,736.12 |
| MBO | ▶ | | N132,904,786.89 |
| MKPAT ENIN | ▶ | | N163,313,620.43 |



Total Allocation

| | | | |
|------------------|---|--|------------------------|
| NSIT IBOM | ▶ | | N137,079,025.79 |
| NSIT UBIUM | ▶ | | N144,064,920.67 |
| OBAT AKARA | ▶ | | N149,991,766.81 |
| OKOBO | ▶ | | N130,287,155.11 |
| ONNA | ▶ | | N136,093,310.44 |
| ORON | ▶ | | N136,372,895.60 |
| ORUK ANAM | ▶ | | N161,537,695.28 |
| UDUNG UKO | ▶ | | N120,676,807.95 |
| UKANAFUN | ▶ | | N147,414,010.24 |
| UQUO | ▶ | | N121,388,027.37 |
| URUAN | ▶ | | N154,351,281.82 |
| URUE OFFONG/ORUK | ▶ | | N129,525,513.17 |
| UYO | ▶ | | N198,397,610.88 |

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT

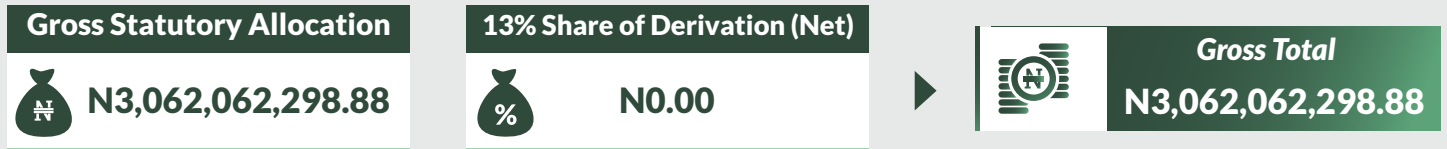
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of November, 2019 Shared in December, 2019



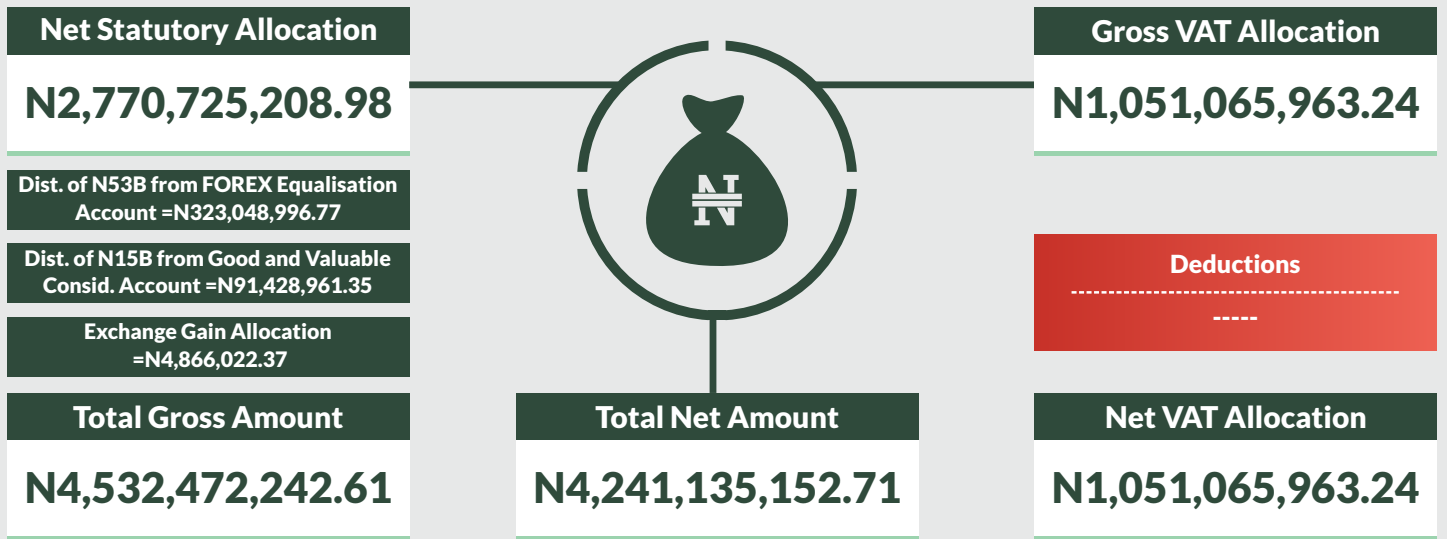
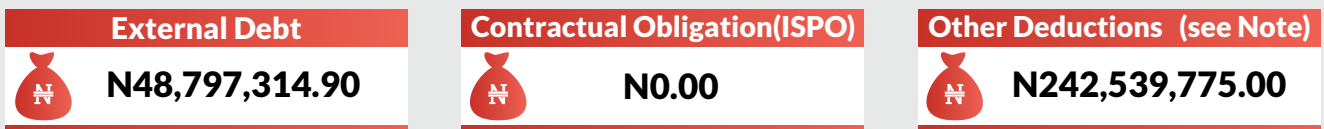
ANAMBRA STATE

 **21**
No. of LGCs

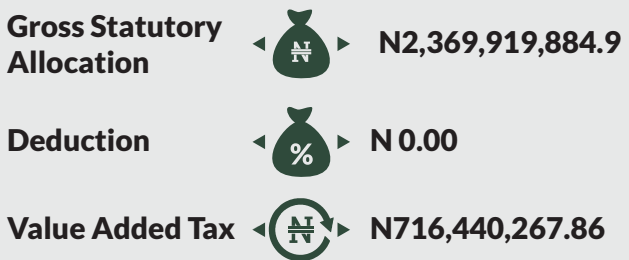
BENEFICIARIES



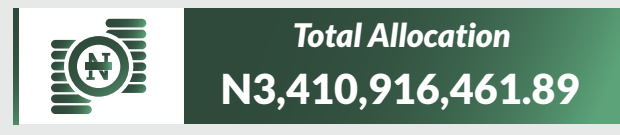
DEDUCTIONS



LGAs



Dist. of N53B from FOREX Equalisation Account = N250,027,650.17
 Dist. of N15B from Good and Valuable Consid. Account = N70,762,542.50
 Exchange Gain Allocation = N3,766,116.44





Total Allocation

| | | | |
|---------------|---|--|-----------------|
| AGUATA | ▶ | | N222,670,033.48 |
| ANAMBRA EAST | ▶ | | N147,841,748.77 |
| ANAMBRA WEST | ▶ | | N152,107,626.80 |
| ANIOCHA | ▶ | | N184,796,934.75 |
| AWKA NORTH | ▶ | | N138,700,336.23 |
| AWKA SOUTH | ▶ | | N160,329,070.75 |
| AYAMELUM | ▶ | | N149,049,599.26 |
| DUNUKOFIA | ▶ | | N132,573,283.10 |
| EKWUSIGWO | ▶ | | N148,225,814.38 |
| IDEMILI NORTH | ▶ | | N233,885,375.28 |
| IDEMILI SOUTH | ▶ | | N163,057,063.27 |
| IHALA | ▶ | | N197,770,409.09 |
| NJIKOKA | ▶ | | N146,154,906.55 |
| NNEWI NORTH | ▶ | | N145,766,435.96 |
| NNEWI SOUTH | ▶ | | N173,602,069.36 |
| OGBARU | ▶ | | N166,733,721.48 |
| ONISHA NORTH | ▶ | | N139,158,267.70 |
| ONISHA SOUTH | ▶ | | N143,894,249.53 |



Total Allocation

| | | | |
|---------------------|---|---|------------------------|
| ORUMBA NORTH | ▶ |  | N155,312,271.28 |
| ORUMBA SOUTH | ▶ |  | N157,744,893.71 |
| OYI | ▶ |  | N151,542,351.15 |

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT

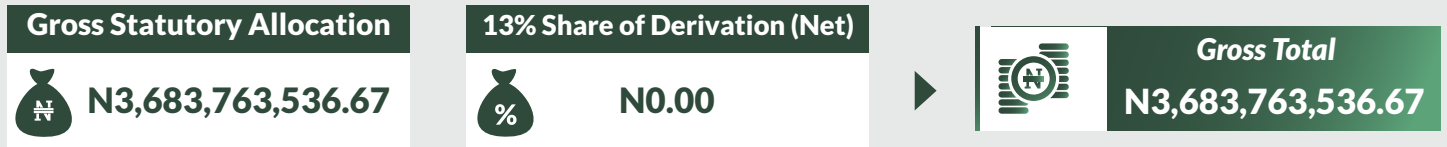
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of November, 2019 Shared in December, 2019



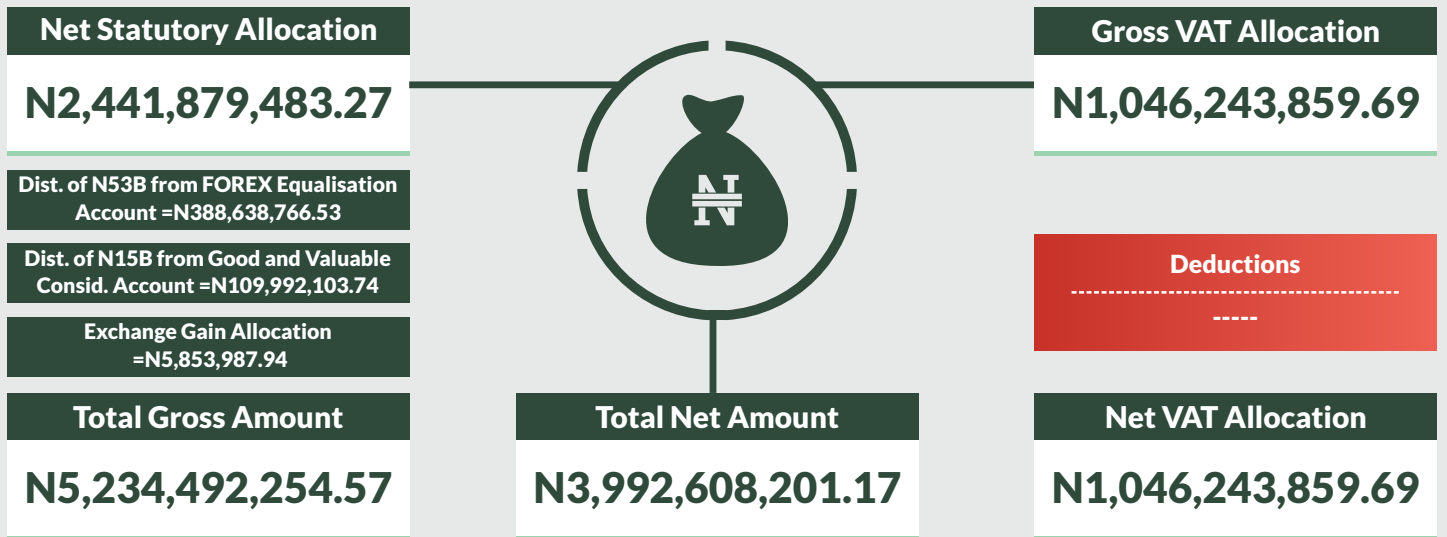
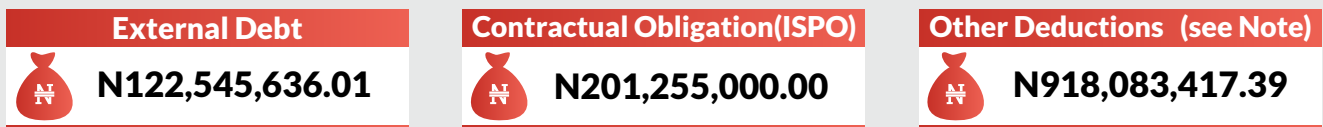
BAUCHI STATE

 **20**
No. of LGCs

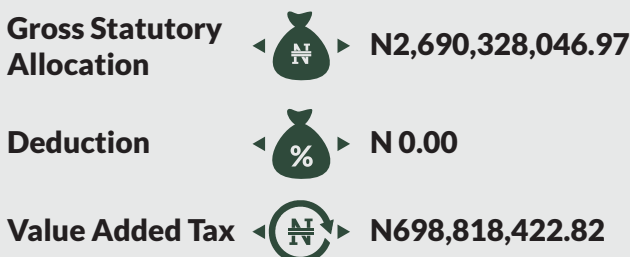
BENEFICIARIES



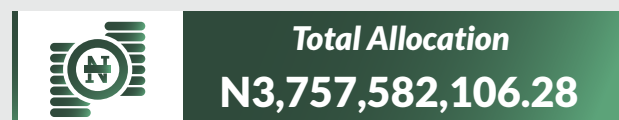
DEDUCTIONS



LGAs



Dist. of N53B from FOREX Equalisation Account = N283,830,860.30
Dist. of N15B from Good and Valuable Consid. Account = N80,329,488.76
Exchange Gain Allocation = N4,275,287.43





Total Allocation

| | | | |
|----------------------|---|--|------------------------|
| ALKALERI | ▶ | | N242,645,672.19 |
| BAUCHI | ▶ | | N295,131,292.92 |
| BOGORO | ▶ | | N131,691,583.95 |
| DAMBAN | ▶ | | N155,364,556.58 |
| DARAZO | ▶ | | N195,659,710.00 |
| DASS | ▶ | | N131,292,666.08 |
| GAMAWA | ▶ | | N206,917,663.60 |
| GANJUWA | ▶ | | N206,180,815.83 |
| GIADE | ▶ | | N149,667,592.68 |
| I/GADAU | ▶ | | N171,789,152.61 |
| JAMA'ARE | ▶ | | N133,515,818.31 |
| KATAGUM | ▶ | | N203,234,616.37 |
| KIRFI | ▶ | | N164,455,379.38 |
| MISAU | ▶ | | N194,619,008.58 |
| NINGI | ▶ | | N247,027,724.11 |
| SHIRA | ▶ | | N186,509,202.64 |
| TAFAWA BALEWA | ▶ | | N183,111,010.87 |
| TORO | ▶ | | N252,107,600.17 |



Total Allocation

| | | | |
|--------------|---|---|------------------------|
| WARJI | ▶ |  | N143,903,257.01 |
| ZAKI | ▶ |  | N162,757,782.41 |

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT

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



BAYELSA STATE

No. of LGCs **8**

BENEFICIARIES

| | | |
|--|---|--|
| Gross Statutory Allocation ₦2,724,937,972.75 | 13% Share of Derivation (Net) ₦8,147,019,234.86 | Gross Total ₦10,871,957,207.61 |
|--|---|--|

DEDUCTIONS

| | | |
|--|---|---|
| External Debt ₦37,128,394.56 | Contractual Obligation (ISPO) ₦0.00 | Other Deductions (see Note) ₦1,431,714,433.87 |
|--|---|---|

| | | |
|---|---|--|
| Net Statutory Allocation ₦9,403,114,379.18 | | Gross VAT Allocation ₦797,891,542.34 |
| Dist. of N53B from FOREX Equalisation Account = ₦1,577,932,199.24 | | Deductions ----- |
| Dist. of N15B from Good and Valuable Consid. Account = ₦437,783,893.46 | | |
| Exchange Gain Allocation = ₦20,831,735.46 | | |
| Total Gross Amount ₦13,706,396,578.11 | Total Net Amount ₦12,237,553,749.68 | Net VAT Allocation ₦797,891,542.34 |

LGAs









| | |
|-----------------------------------|-------------------|
| Gross Statutory Allocation | ₦1,095,061,990.09 |
| Deduction | ₦0.00 |
| Value Added Tax | ₦288,863,278.15 |

Dist. of N53B from FOREX Equalisation Account = ₦115,529,549.30
Dist. of N15B from Good and Valuable Consid. Account = ₦32,697,042.25
Exchange Gain Allocation = ₦1,740,198.47

Total Allocation
₦1,533,892,058.26



Total Allocation

| | | | |
|-------------------------|---|---|------------------------|
| BRASS | ▶ |  | N182,457,025.44 |
| EKERMOR | ▶ |  | N209,918,048.06 |
| KOLOKUMA/OPOKUMA | ▶ |  | N140,494,439.61 |
| NEMBE | ▶ |  | N170,356,458.05 |
| OGBIA | ▶ |  | N180,643,831.14 |
| SAGBAMA | ▶ |  | N178,641,880.81 |
| SOUTHERN IJAW | ▶ |  | N242,255,308.84 |
| YENAGOA | ▶ |  | N229,125,066.32 |

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT

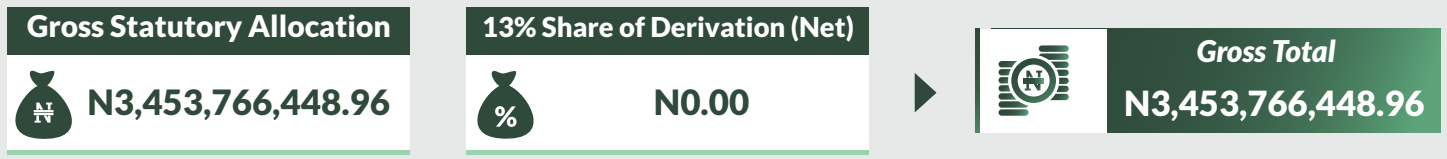
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of November, 2019 Shared in December, 2019



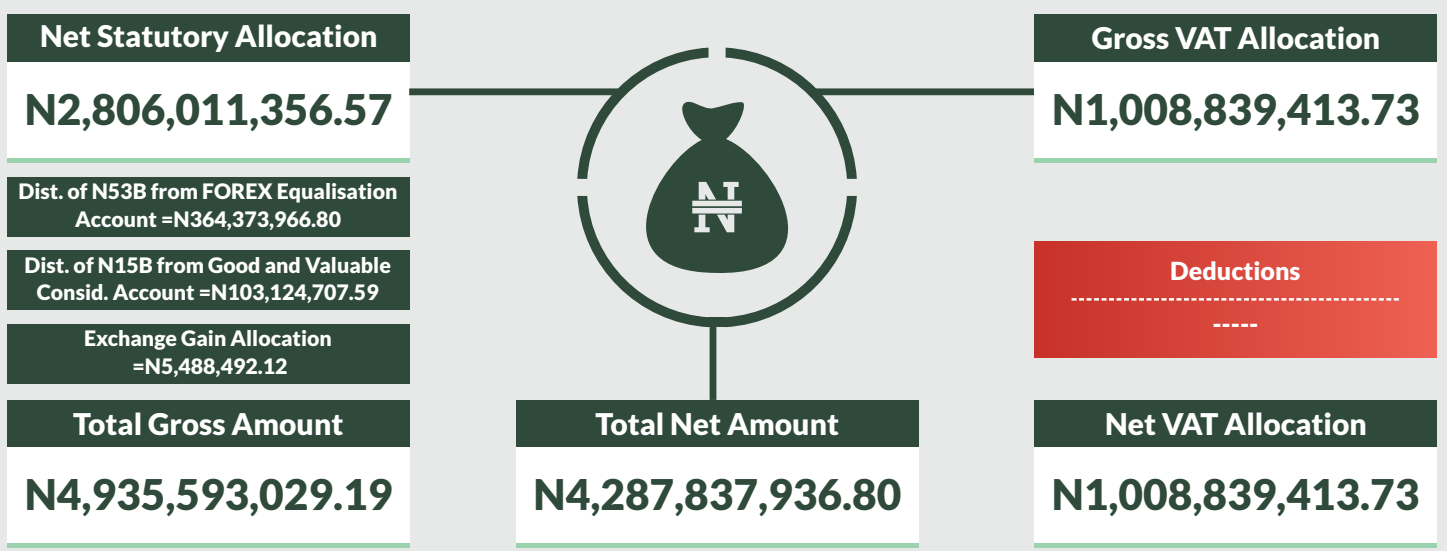
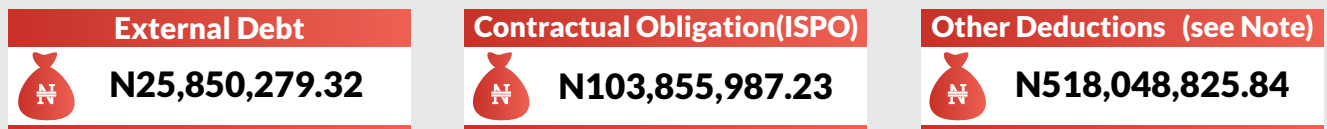
BENUE STATE

 **23**
No. of LGCs

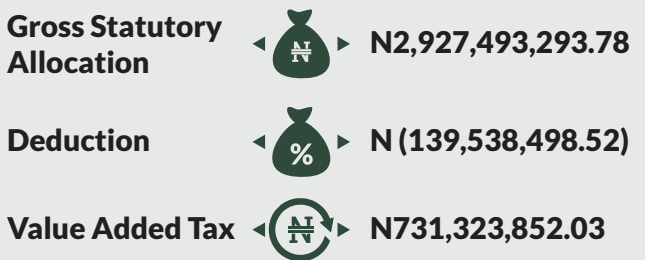
BENEFICIARIES



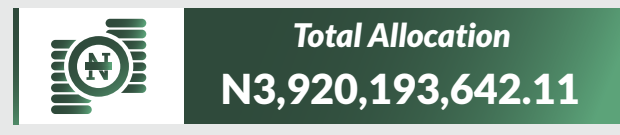
DEDUCTIONS



LGAs




Dist. of N53B from FOREX Equalisation Account = N308,851,904.15
 Dist. of N15B from Good and Valuable Consid. Account = N87,410,916.27
 Exchange Gain Allocation = N4,652,174.41





Total Allocation

| | | | |
|--------------------|---|---|------------------------|
| ADO | ▶ |  | N171,967,682.18 |
| AGATU | ▶ |  | N150,613,699.28 |
| APA | ▶ |  | N145,296,723.84 |
| BURUKU | ▶ |  | N175,463,706.73 |
| GBOKO | ▶ |  | N229,747,435.36 |
| GUMA | ▶ |  | N183,634,337.52 |
| GWER EAST | ▶ |  | N173,729,223.64 |
| GWER WEST | ▶ |  | N150,037,845.99 |
| KATSINA ALA | ▶ |  | N190,471,085.55 |
| KONSHISHA | ▶ |  | N181,800,089.30 |
| KWANDE | ▶ |  | N205,517,542.74 |
| LOGO | ▶ |  | N159,608,598.94 |
| MAKURDI | ▶ |  | N195,070,716.59 |
| OBI | ▶ |  | N139,864,147.67 |
| OGBADIBO | ▶ |  | N147,846,200.08 |
| OHIMINI | ▶ |  | N133,086,756.65 |
| OJU | ▶ |  | N169,910,247.97 |
| OKPOKWU | ▶ |  | N161,203,862.40 |



Total Allocation

| | | | |
|------------------|---|---|------------------------|
| OTUKPO | ▶ |  | N189,990,907.03 |
| TARKA | ▶ |  | N129,305,548.69 |
| UKUM | ▶ |  | N178,754,728.06 |
| USHONGO | ▶ |  | N172,933,741.41 |
| VANDEIKYA | ▶ |  | N184,338,814.49 |

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT

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






BORNO STATE


 **27**
No. of LGCs

BENEFICIARIES




| | | |
|---|--|--|
| Gross Statutory Allocation | 13% Share of Derivation (Net) | Gross Total |
|  N3,826,278,252.31 |  N0.00 |  N3,826,278,252.31 |

DEDUCTIONS


| | | |
|---|--|--|
| External Debt | Contractual Obligation (ISPO) | Other Deductions (see Note) |
|  N16,982,764.75 |  N0.00 |  N475,638,244.67 |

| | | |
|--|---|-----------------------------|
| Net Statutory Allocation |  | Gross VAT Allocation |
| N3,333,657,242.89 | | N1,005,874,219.41 |
| Dist. of N53B from FOREX Equalisation Account =N403,674,135.33 | | Deductions |
| Dist. of N15B from Good and Valuable Consid. Account =N114,247,396.79 | | ----- |
| Exchange Gain Allocation =N6,080,462.69 | | Net VAT Allocation |
| Total Gross Amount | Total Net Amount | N1,005,874,219.41 |
| N5,356,154,466.52 | N4,863,533,457.10 | |

LGAs

| | |
|-----------------------------------|--|
| Gross Statutory Allocation |  N3,178,380,417.27 |
| Deduction |  N 0.00 |
| Value Added Tax |  N807,179,918.23 |

Dist. of N53B from FOREX Equalisation Account =N335,320,612.37
Dist. of N15B from Good and Valuable Consid. Account = N94,902,060.10
Exchange Gain Allocation =N5,050,867.26

 **Total Allocation**
N4,420,833,875.22



Total Allocation

| | | | |
|--------------------|---|--|------------------------|
| ABADAN | ▶ | | N157,071,907.39 |
| ASKIRA UBA | ▶ | | N155,217,178.21 |
| BAMA | ▶ | | N214,690,265.65 |
| BAYO | ▶ | | N127,140,269.15 |
| BIU | ▶ | | N172,659,379.80 |
| CHIBOK | ▶ | | N126,006,856.83 |
| DAMBOA | ▶ | | N205,602,353.63 |
| DIKWA | ▶ | | N139,721,830.50 |
| GUBIO | ▶ | | N163,957,121.29 |
| GUZAMALA | ▶ | | N140,445,668.81 |
| GWOZA | ▶ | | N202,569,747.50 |
| HAWUL | ▶ | | N144,378,995.83 |
| JERE | ▶ | | N168,218,292.81 |
| KAGA | ▶ | | N144,729,534.06 |
| KALA BALGE | ▶ | | N133,347,817.80 |
| KONDUGA | ▶ | | N190,508,647.28 |
| KUKAWA | ▶ | | N198,489,373.94 |
| KWAYA KUSAR | ▶ | | N115,642,235.81 |



Total Allocation

| | | | |
|------------------------|---|--|------------------------|
| MAFA | ▶ | | N150,658,367.05 |
| MAGUMERI | ▶ | | N175,787,254.25 |
| MAIDUGURI METRO | ▶ | | N267,505,303.75 |
| MARTE | ▶ | | N161,779,092.07 |
| MOBBAR | ▶ | | N151,773,494.56 |
| MONGUNO | ▶ | | N148,360,667.66 |
| NGALA | ▶ | | N174,050,593.31 |
| NGANZAI | ▶ | | N146,996,210.59 |
| SHANI | ▶ | | N143,525,415.70 |

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT

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



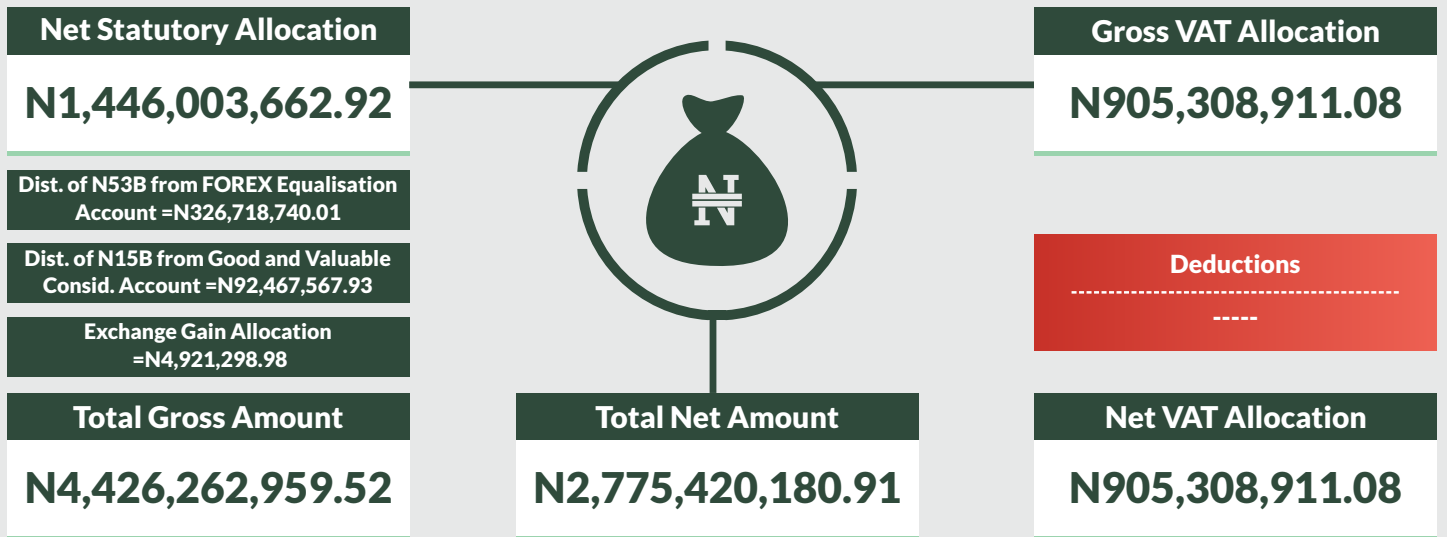
CROSS RIVER STATE

18
No. of LGCs

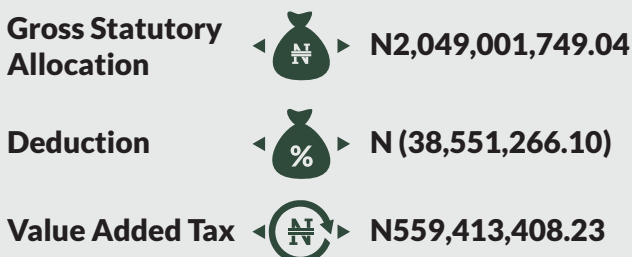
BENEFICIARIES



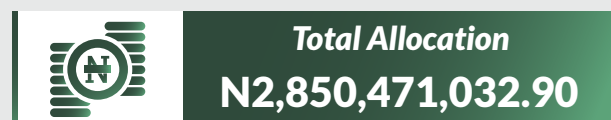
DEDUCTIONS



LGAs



Dist. of N53B from FOREX Equalisation Account = N216,170,637.57
Dist. of N15B from Good and Valuable Consid. Account = N61,180,369.12
Exchange Gain Allocation = N3,256,135.04





Total Allocation

| | | | |
|-------------------|---|--|------------------------|
| ABI | ▶ | | N152,044,966.79 |
| AKAMKPA | ▶ | | N183,795,826.34 |
| AKPABUYO | ▶ | | N185,058,573.52 |
| BAKASSI | ▶ | | N117,476,538.42 |
| BEKWARA | ▶ | | N140,667,472.04 |
| BIASE | ▶ | | N161,795,744.39 |
| BOKI | ▶ | | N181,952,263.35 |
| CALABAR MUNICIPAL | ▶ | | N150,508,684.02 |
| CALABAR SOUTH | ▶ | | N159,087,814.43 |
| ETUNG | ▶ | | N124,525,273.80 |
| IKOM | ▶ | | N165,807,880.99 |
| OBANLIKU | ▶ | | N143,369,103.59 |
| OBUBRA | ▶ | | N159,886,991.97 |
| OBUDU | ▶ | | N152,268,377.45 |
| ODUKPANI | ▶ | | N170,641,866.45 |
| OGAJA | ▶ | | N161,037,107.59 |
| YAKURR | ▶ | | N163,140,589.24 |
| YALA | ▶ | | N177,405,958.53 |

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT

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



DELTA STATE

25
No. of LGCs

BENEFICIARIES

| | | |
|--|--|--|
| Gross Statutory Allocation ₦3,126,950,791.10 | 13% Share of Derivation (Net) ₦12,760,082,953.61 | Gross Total ₦15,887,033,744.72 |
|--|--|--|

DEDUCTIONS

| | | |
|--|---|---|
| External Debt ₦27,218,783.03 | Contractual Obligation (ISPO) ₦0.00 | Other Deductions (see Note) ₦1,385,998,840.29 |
|--|---|---|

| | | |
|---|--|--|
| Net Statutory Allocation ₦14,473,816,121.40 | | Gross VAT Allocation ₦1,138,608,580.07 |
| Dist. of N53B from FOREX Equalisation Account = ₦2,466,848,243.29 | | Deductions ----- |
| Dist. of N15B from Good and Valuable Consid. Account = ₦702,290,992.33 | | |
| Exchange Gain Allocation = ₦33,160,903.47 | | Net VAT Allocation ₦1,138,608,580.07 |
| Total Gross Amount ₦20,227,942,463.87 | | Total Net Amount ₦18,814,724,840.55 |

LGAs

Gross Statutory Allocation ₦2,625,501,869.54

Deduction ₦0.00

Value Added Tax ₦844,949,830.25

Dist. of N53B from FOREX Equalisation Account =₦276,991,668.42




Dist. of N15B from Good and Valuable Consid. Account =₦78,393,868.42

Exchange Gain Allocation =₦4,172,270.05

Total Allocation
₦3,830,009,506.69



Total Allocation

| | | | |
|----------------|---|---|-----------------|
| ANIOCHA NORTH | ▶ |  | N131,791,778.23 |
| ANIOCHA SOUTH | ▶ |  | N143,283,894.93 |
| BOMADI | ▶ |  | N123,666,730.77 |
| BURUTU | ▶ |  | N173,137,804.33 |
| ETHIOPE EAST | ▶ |  | N160,267,065.88 |
| ETHIOPE WEST | ▶ |  | N163,468,973.83 |
| IKA NORTH EAST | ▶ |  | N169,823,761.62 |
| IKA SOUTH | ▶ |  | N160,440,724.34 |
| ISOKO NORTH | ▶ |  | N151,757,038.22 |
| ISOKO SOUTH | ▶ |  | N171,279,924.52 |
| NDOKWA EAST | ▶ |  | N141,899,766.76 |
| NDOKWA WEST | ▶ |  | N148,409,196.65 |
| OKPE | ▶ |  | N137,446,737.79 |
| OSHIMILI NORTH | ▶ |  | N134,307,172.15 |
| OSHIMILI SOUTH | ▶ |  | N145,357,085.34 |
| PATANI | ▶ |  | N120,448,470.86 |
| SAPELE | ▶ |  | N151,327,604.60 |
| UDU | ▶ |  | N155,489,345.57 |

*Total Allocation*

| | | | |
|------------------|---|--|------------------------|
| UGHELLI NORTH | ▶ | | N204,668,441.72 |
| UGHELLI SOUTH | ▶ | | N164,386,914.20 |
| UKWUANI | ▶ | | N131,982,755.45 |
| UVWIE | ▶ | | N154,274,074.30 |
| WARRI SOUTH | ▶ | | N190,349,993.10 |
| WARRI NORTH | ▶ | | N153,448,354.05 |
| WARRI SOUTH-WEST | ▶ | | N147,295,897.48 |

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT

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



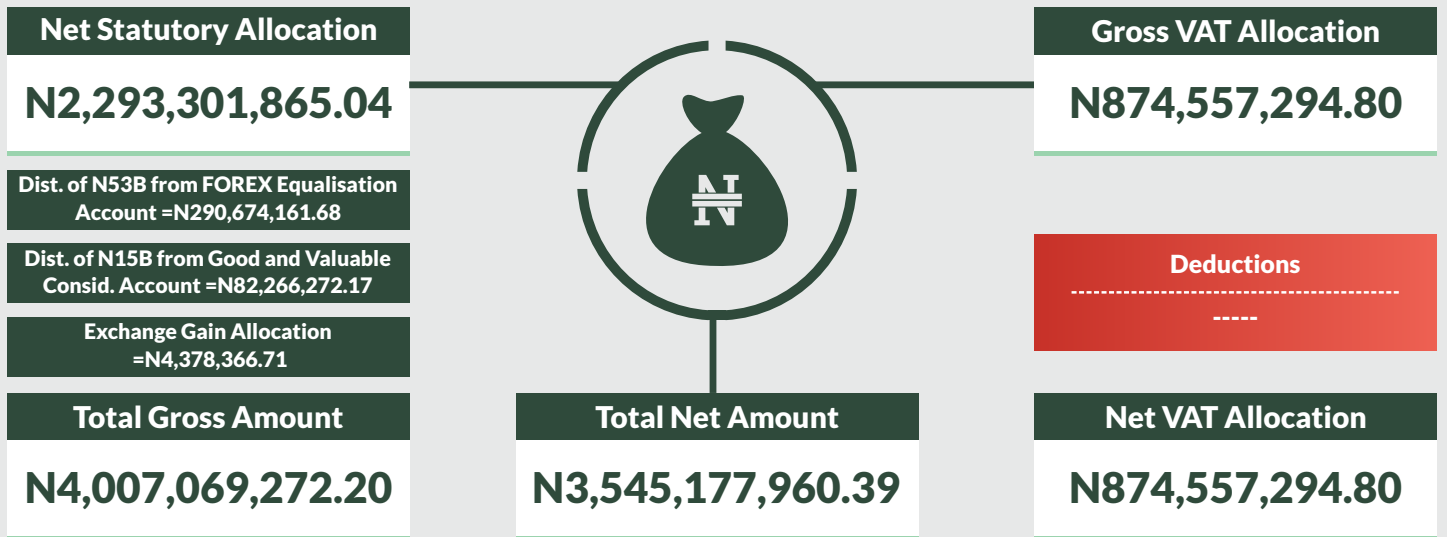
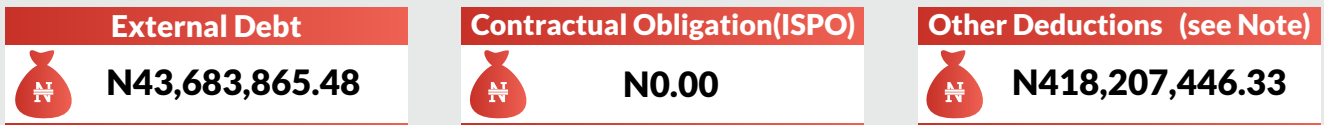
EBONYI STATE

 **13**
No. of LGCs

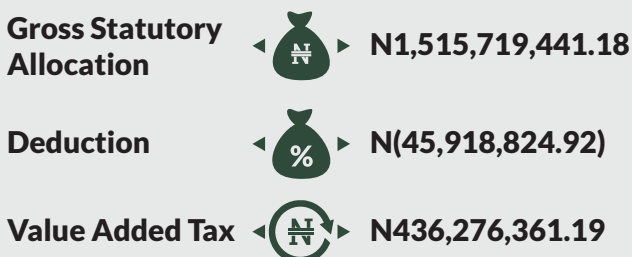
BENEFICIARIES



DEDUCTIONS



LGAs



Dist. of N53B from FOREX Equalisation Account = N159,909,106.04
Dist. of N15B from Good and Valuable Consid. Account = N45,257,294.16
Exchange Gain Allocation = N2,408,678.85





Total Allocation

| | | | |
|---------------------|---|--|------------------------|
| ABAKALIKI | ▶ | | N161,393,521.39 |
| AFIKPO NORTH | ▶ | | N153,707,227.01 |
| AFIKPO SOUTH | ▶ | | N154,797,749.35 |
| EBONYI | ▶ | | N148,395,832.31 |
| EZZA NORTH | ▶ | | N149,226,558.60 |
| EZZA SOUTH | ▶ | | N153,125,227.85 |
| IKWO | ▶ | | N179,318,557.16 |
| ISHIELU | ▶ | | N158,623,539.30 |
| IVO | ▶ | | N144,430,966.99 |
| IZZI | ▶ | | N196,995,945.21 |
| OHAOZARA | ▶ | | N155,246,031.64 |
| OHAUKWU | ▶ | | N171,298,611.37 |
| ONICHA | ▶ | | N187,092,288.32 |

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT

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



EDO STATE


 **18**
No. of LGCs

BENEFICIARIES

| | | |
|--|---|---|
| Gross Statutory Allocation ₦2,879,618,442.99 | 13% Share of Derivation (Net) ₦1,373,856,142.13 | Gross Total ₦4,253,474,585.12 |
|--|---|---|

DEDUCTIONS

| | | |
|--|---|---|
| External Debt ₦78,949,802.44 | Contractual Obligation (ISPO) ₦0.00 | Other Deductions (see Note) ₦667,743,490.04 |
|--|---|---|

| | | |
|--|---|--|
| Net Statutory Allocation ₦3,506,781,292.64 |  | Gross VAT Allocation ₦933,773,387.06 |
| Dist. of N53B from FOREX Equalisation Account =N506,028,204.45 | | Deductions ----- |
| Dist. of N15B from Good and Valuable Consid. Account =N145,277,039.19 | | |
| Exchange Gain Allocation =N7,321,340.79 | | |
| Total Gross Amount ₦5,845,874,556.61 | | Total Net Amount ₦5,099,181,264.13 |

LGAs


| | |
|-----------------------------------|-------------------|
| Gross Statutory Allocation | ₦2,008,864,293.98 |
| Deduction | ₦0.00 |
| Value Added Tax | ₦579,400,913.69 |

Dist. of N53B from FOREX Equalisation Account =N211,936,117.39
Dist. of N15B from Good and Valuable Consid. Account = N59,981,920.02
Exchange Gain Allocation =N3,192,351.31

Total Allocation
₦2,863,375,596.39



Total Allocation

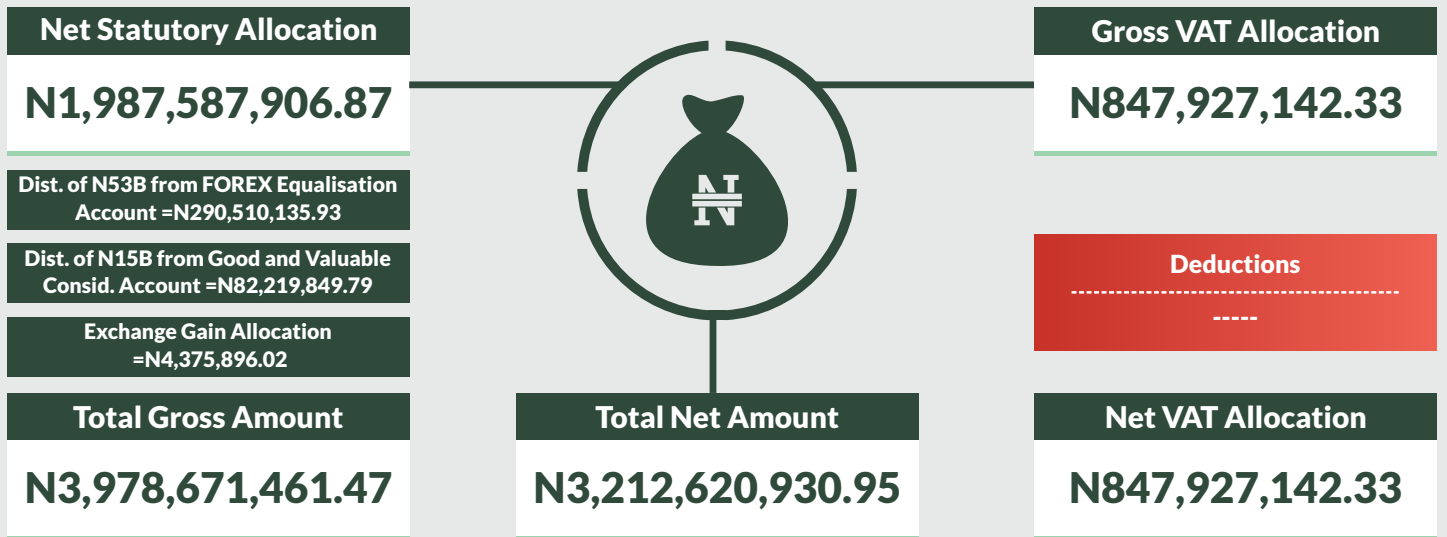
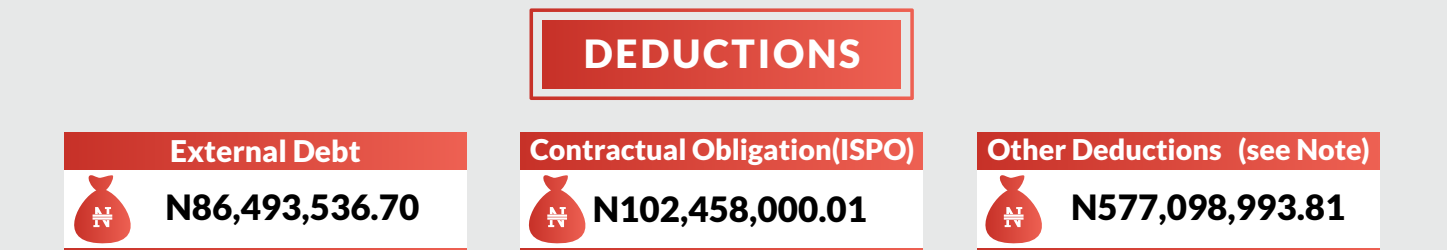
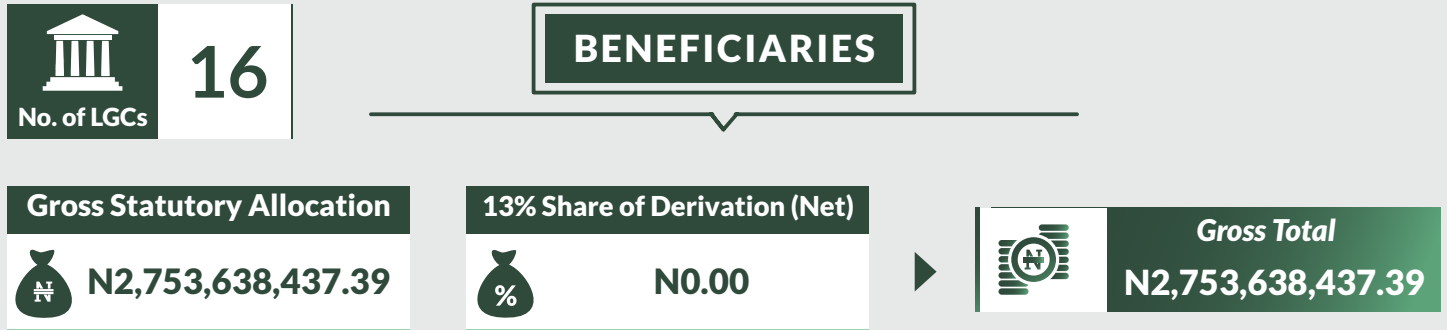
| | | | |
|-----------------|---|---|-----------------|
| AKOKO EDO | ▶ |  | N196,155,026.58 |
| EGOR | ▶ |  | N193,243,723.91 |
| ESAN CENTRAL | ▶ |  | N127,068,132.09 |
| ESAN NORTH EAST | ▶ |  | N130,922,156.53 |
| ESAN SOUTH EAST | ▶ |  | N154,309,550.02 |
| ESAN WEST | ▶ |  | N133,159,848.49 |
| ETSAKO CENTRAL | ▶ |  | N131,225,645.40 |
| ETSAKO EAST | ▶ |  | N151,294,100.45 |
| ETSAKO WEST | ▶ |  | N166,844,442.61 |
| IGUEBEN | ▶ |  | N122,193,891.30 |
| IKPOBA OKHA | ▶ |  | N211,276,425.56 |
| OREDO | ▶ |  | N216,365,825.02 |
| ORHIONWON | ▶ |  | N166,833,781.16 |
| OVIA NORTH EAST | ▶ |  | N158,733,716.42 |
| OVIA SOUTH WEST | ▶ |  | N169,249,444.76 |
| OWAN EAST | ▶ |  | N153,308,714.03 |
| OWAN WEST | ▶ |  | N127,537,558.62 |
| UHUNMWODE | ▶ |  | N153,653,613.42 |

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT

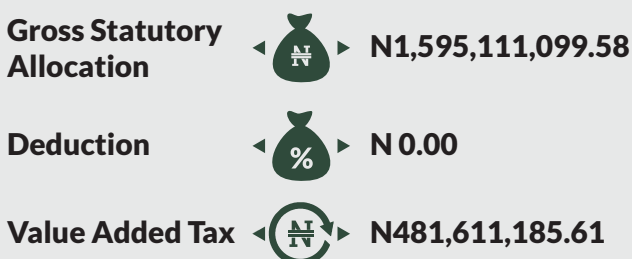
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of November, 2019 Shared in December, 2019



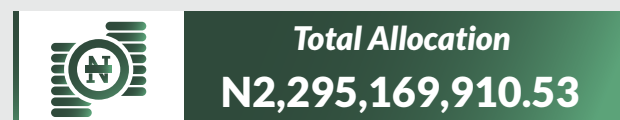
EKITI STATE



LGAs




Dist. of N53B from FOREX Equalisation Account = N168,284,962.93
 Dist. of N15B from Good and Valuable Consid. Account = N47,627,819.70
 Exchange Gain Allocation = N2,534,842.71





Total Allocation

| | | | |
|--------------------------|---|---|------------------------|
| ADO EKITI | ▶ |  | N187,611,901.15 |
| AIYEKIRE | ▶ |  | N142,016,750.17 |
| EFON | ▶ |  | N132,831,371.94 |
| EKITI EAST | ▶ |  | N139,619,360.09 |
| EKITI SOUTH WEST | ▶ |  | N147,918,886.46 |
| EKITI WEST | ▶ |  | N151,134,022.06 |
| EMURE | ▶ |  | N124,601,087.15 |
| IDO-OSI | ▶ |  | N151,583,345.27 |
| IJERO | ▶ |  | N164,081,112.86 |
| IKERE | ▶ |  | N142,882,727.52 |
| IKOLE | ▶ |  | N152,341,791.76 |
| ILEJEMEJI | ▶ |  | N108,150,343.19 |
| IREPODUN/IFELODUN | ▶ |  | N136,414,508.00 |
| ISE/ORUN | ▶ |  | N132,814,864.15 |
| MOBA | ▶ |  | N142,555,055.67 |
| OYE | ▶ |  | N138,612,783.11 |

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT

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



ENUGU STATE

17
No. of LGCs

BENEFICIARIES

| | | |
|--|---|---|
| Gross Statutory Allocation ₦3,097,113,720.28 | 13% Share of Derivation (Net) N0.00 | Gross Total ₦3,097,113,720.28 |
|--|---|---|

DEDUCTIONS

| | | |
|--|---|---|
| External Debt ₦66,510,511.54 | Contractual Obligation (ISPO) N0.00 | Other Deductions (see Note) ₦359,035,558.30 |
|--|---|---|

| | | |
|--|--|--|
| Net Statutory Allocation ₦2,671,567,650.44 | | Gross VAT Allocation ₦974,159,004.40 |
| Dist. of N53B from FOREX Equalisation Account = ₦326,746,938.04 | | Deductions ----- |
| Dist. of N15B from Good and Valuable Consid. Account = ₦92,475,548.50 | | |
| Exchange Gain Allocation = ₦4,921,723.72 | | Net VAT Allocation ₦974,159,004.40 |
| Total Gross Amount ₦4,495,416,934.94 | Total Net Amount ₦4,069,870,865.10 | |

LGAs

Gross Statutory Allocation ₦2,041,035,988.47

Deduction N 0.00

Value Added Tax ₦583,795,407.76

Dist. of N53B from FOREX Equalisation Account = ₦215,330,246.12

Dist. of N15B from Good and Valuable Consid. Account = ₦60,942,522.49

Exchange Gain Allocation = ₦3,243,476.39

Total Allocation
₦2,904,347,641.24



Total Allocation

| | | | |
|-----------------------|---|--|------------------------|
| AGWU | ▶ | | N171,898,950.44 |
| ANINRI | ▶ | | N146,127,825.19 |
| ENUGU EAST | ▶ | | N196,424,305.89 |
| ENUGU NORTH | ▶ | | N184,822,790.47 |
| ENUGU SOUTH | ▶ | | N176,958,790.42 |
| EZEAGU | ▶ | | N169,597,924.84 |
| IGBO ETITI | ▶ | | N173,488,551.00 |
| IGBO EZE NORTH | ▶ | | N188,107,003.43 |
| IGBO EZE SOUTH | ▶ | | N167,374,316.33 |
| ISI UZO | ▶ | | N158,633,613.36 |
| NKANU EAST | ▶ | | N164,621,948.11 |
| NKANU WEST | ▶ | | N160,618,821.90 |
| NSUKKA | ▶ | | N209,327,907.17 |
| OJI RIVER | ▶ | | N144,926,359.30 |
| UDENU | ▶ | | N160,560,791.40 |
| UDI | ▶ | | N181,383,577.41 |
| UZO UWANI | ▶ | | N149,474,164.58 |

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT

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






GOMBE STATE


 **11**
No. of LGCs

BENEFICIARIES




| | | |
|--|--|--|
| Gross Statutory Allocation  N2,900,787,142.28 | 13% Share of Derivation (Net)  N0.00 | Gross Total  N2,900,787,142.28 |
|--|--|--|

DEDUCTIONS

| | | |
|---|--|--|
| External Debt  N33,506,010.78 | Contractual Obligation (ISPO)  N533,792,423.91 | Other Deductions (see Note)  N397,856,398.70 |
|---|--|--|

| | | |
|--|---|---|
| Net Statutory Allocation N1,935,632,308.89 |  | Gross VAT Allocation N842,972,756.26 |
| Dist. of N53B from FOREX Equalisation Account = N306,034,392.75 | | Deductions ----- |
| Dist. of N15B from Good and Valuable Consid. Account = N86,613,507.38 | | |
| Exchange Gain Allocation = N4,609,734.79 | | |
| Total Gross Amount N4,141,017,533.46 | | Total Net Amount N3,175,862,700.07 |

LGAs

| | | |
|-----------------------------------|---|--------------------------|
| Gross Statutory Allocation |  | N1,398,519,284.81 |
| Deduction |  | N(53,983,557.43) |
| Value Added Tax |  | N380,553,823.67 |

Dist. of N53B from FOREX Equalisation Account = N147,544,435.04
Dist. of N15B from Good and Valuable Consid. Account = N41,757,858.97
Exchange Gain Allocation = N2,222,432.29

 **Total Allocation**
N1,916,614,277.35

*Total Allocation*

| | | | |
|--------------|---|--|------------------------|
| AKKO | ▶ | | N228,382,383.94 |
| BALANGA | ▶ | | N168,051,951.41 |
| BILLIRI | ▶ | | N168,273,261.32 |
| DUKKU | ▶ | | N181,091,912.67 |
| FUNAKAYE | ▶ | | N178,813,298.96 |
| GOMBE | ▶ | | N194,011,150.84 |
| KALTUNGO | ▶ | | N151,615,110.85 |
| KWAMI | ▶ | | N163,734,153.50 |
| NAFADA | ▶ | | N148,079,891.80 |
| SHOMGOM | ▶ | | N142,579,491.49 |
| YAMALTU/DEBA | ▶ | | N191,981,670.57 |

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT




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






IMO STATE


 **27**
No. of LGCs

BENEFICIARIES

| | | |
|--|--|--|
| Gross Statutory Allocation  N3,201,959,601.77 | 13% Share of Derivation (Net)  N888,042,634.82 | Gross Total  N4,090,002,236.59 |
|--|--|--|

DEDUCTIONS

| | | |
|---|--|--|
| External Debt  N52,497,971.65 | Contractual Obligation (ISPO)  N0.00 | Other Deductions (see Note)  N1,008,399,955.69 |
|---|--|--|

| | | |
|--|---|---|
| Net Statutory Allocation N3,029,104,309.25 |  | Gross VAT Allocation N990,223,481.78 |
| Dist. of N53B from FOREX Equalisation Account =N486,692,974.71 | | Deductions ----- |
| Dist. of N15B from Good and Valuable Consid. Account =N138,342,302.07 | | |
| Exchange Gain Allocation =N7,066,922.56 | | |
| Total Gross Amount N5,712,327,917.71 | | Total Net Amount N4,651,429,990.37 |

LGAs

Gross Statutory Allocation  **N2,735,442,249.22**

Deduction  **N 0.00**

Value Added Tax  **N795,829,138.91**

Dist. of N53B from FOREX Equalisation Account =N288,590,429.62

Dist. of N15B from Good and Valuable Consid. Account = N81,676,536.68

Exchange Gain Allocation =N4,346,979.87

Total Allocation
N3,905,885,334.29












Total Allocation

| | | | |
|------------------|---|--|------------------------|
| ABOH MBAISE | ▶ | | N157,486,232.15 |
| AHIAZU MBAISE | ▶ | | N148,524,018.77 |
| EHIME MBANO | ▶ | | N136,381,560.71 |
| EZINIHITE MBAISE | ▶ | | N145,490,168.78 |
| IDEATO NORTH | ▶ | | N153,318,894.04 |
| IDEATO SOUTH | ▶ | | N153,826,472.17 |
| IHITE UBOMA | ▶ | | N138,331,388.31 |
| IKEDURU | ▶ | | N146,727,780.30 |
| ISIALA MBANO | ▶ | | N164,573,726.24 |
| ISU | ▶ | | N147,057,962.83 |
| MBAITOLI | ▶ | | N178,970,375.72 |
| NGOR/OKPALA | ▶ | | N152,299,011.98 |
| NJABA | ▶ | | N139,557,682.55 |
| NKWANGELE | ▶ | | N135,521,949.19 |
| NKWERRE | ▶ | | N120,686,138.69 |
| OBOWO | ▶ | | N131,169,294.02 |
| OGUTA | ▶ | | N150,788,876.64 |
| OHAJI/EBEMA | ▶ | | N163,364,354.21 |



Total Allocation

| | | | |
|------------------|---|---|------------------------|
| OKIGWE | ▶ |  | N143,811,484.58 |
| ONUIMO | ▶ |  | N128,811,061.13 |
| ORLU | ▶ |  | N141,855,062.67 |
| ORSU | ▶ |  | N137,316,222.74 |
| ORU | ▶ |  | N133,199,375.08 |
| ORU WEST | ▶ |  | N137,220,607.11 |
| OWERRI MUNICIPAL | ▶ |  | N138,855,328.92 |
| OWERRI NORTH | ▶ |  | N149,042,408.64 |
| OWERRI WEST | ▶ |  | N131,697,896.13 |

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT

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



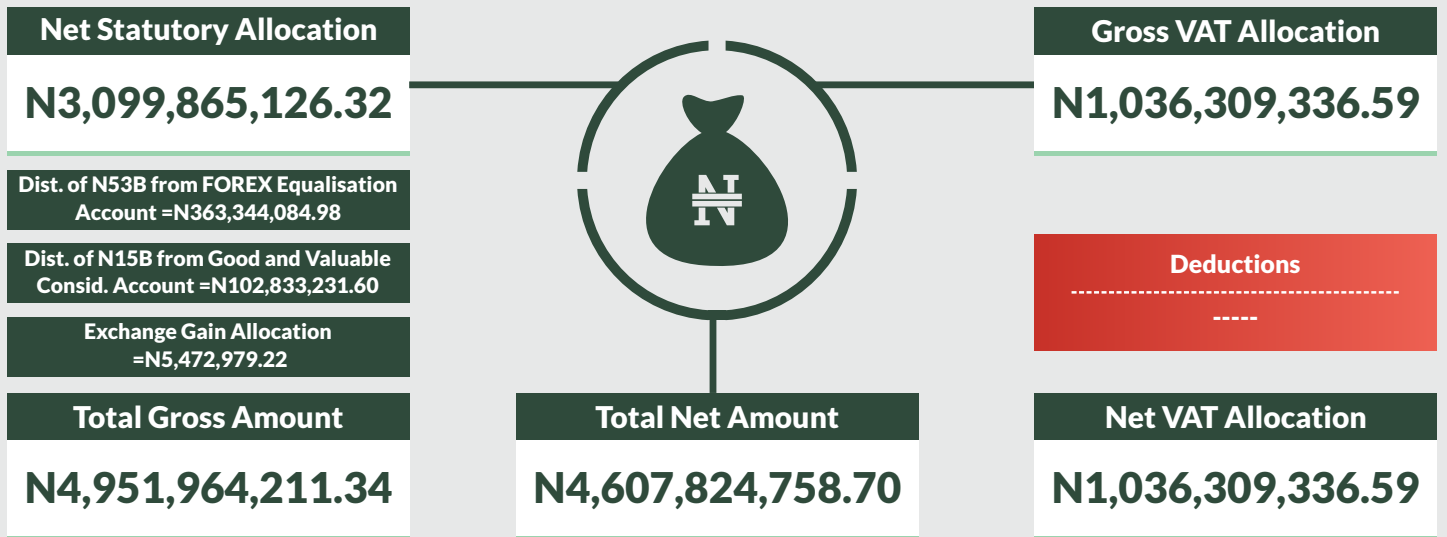
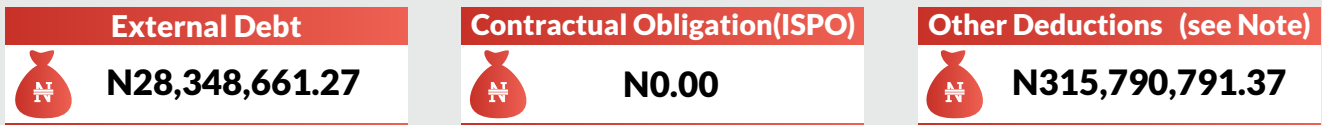
JIGAWA STATE

27
No. of LGCs

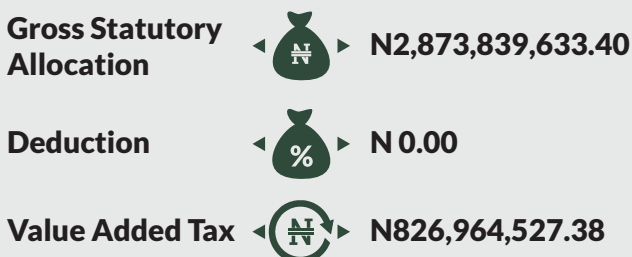
BENEFICIARIES



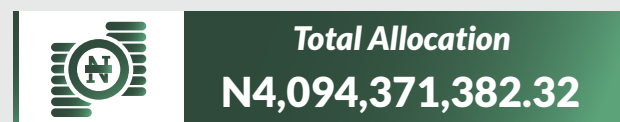
DEDUCTIONS



LGAs












Dist. of N53B from FOREX Equalisation Account = ₦303,191,418.02
Dist. of N15B from Good and Valuable Consid. Account = ₦85,808,891.89
Exchange Gain Allocation = ₦4,566,911.64





Total Allocation

| | | | |
|---------------------|---|---|------------------------|
| AUYO | ▶ |  | N138,641,501.90 |
| BABURA | ▶ |  | N163,662,833.97 |
| BIRNIN KUDU | ▶ |  | N201,827,134.19 |
| BIRNIWA | ▶ |  | N151,423,296.17 |
| GAGARAWA | ▶ |  | N130,086,755.98 |
| BUJI | ▶ |  | N129,197,100.33 |
| DUTSE | ▶ |  | N180,321,553.83 |
| GARKI | ▶ |  | N151,051,390.19 |
| GUMEL | ▶ |  | N133,113,192.11 |
| GURI | ▶ |  | N139,605,733.16 |
| GWARAM | ▶ |  | N193,622,352.02 |
| GWIWA | ▶ |  | N143,413,317.45 |
| HADEJIA | ▶ |  | N124,240,952.00 |
| JAHUN | ▶ |  | N168,660,682.13 |
| KAFIN HAUSA | ▶ |  | N188,053,148.04 |
| KAUGAMA | ▶ |  | N138,621,317.31 |
| KAZAURE | ▶ |  | N147,208,164.41 |
| KIRI-KASAMMA | ▶ |  | N154,167,702.49 |



Total Allocation

| | | | |
|----------------------|---|--|------------------------|
| KIYAWA | ▶ | | N156,988,659.98 |
| MAIGATARI | ▶ | | N158,516,273.11 |
| MALAM MADORI | ▶ | | N149,321,849.70 |
| MIGA | ▶ | | N137,360,882.48 |
| RINGIM | ▶ | | N166,223,709.05 |
| RONI | ▶ | | N124,010,383.23 |
| SULE TAKARKAR | ▶ | | N152,656,264.28 |
| TAURA | ▶ | | N141,493,527.71 |
| YANKWASHI | ▶ | | N130,881,705.10 |

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT

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



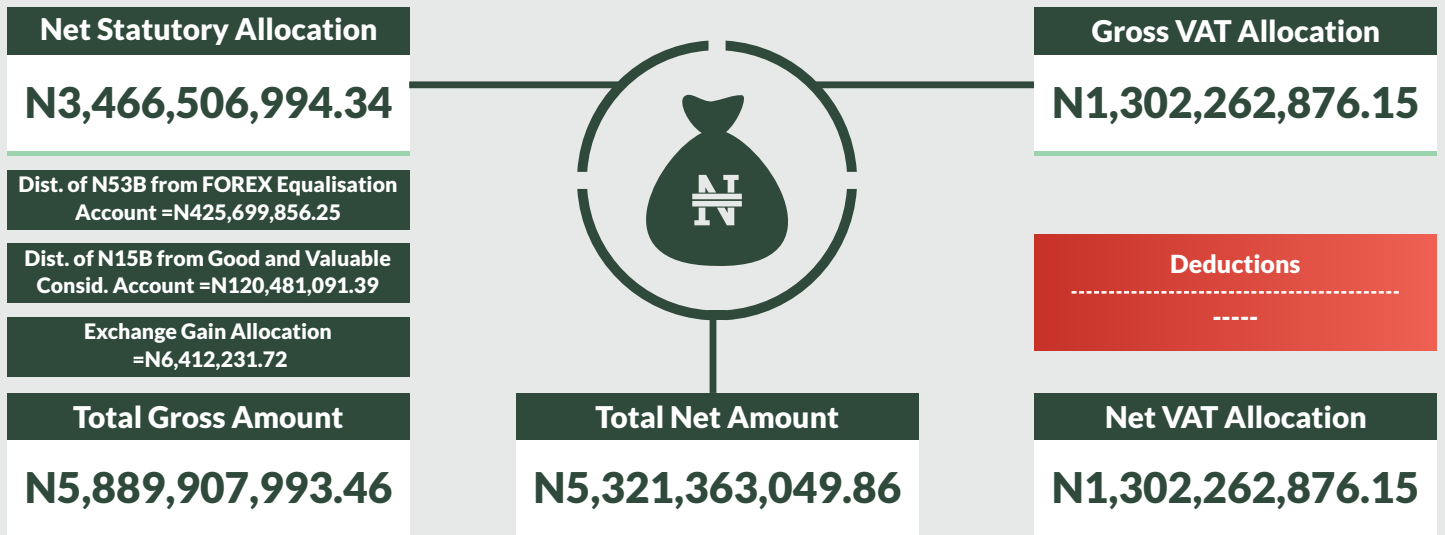
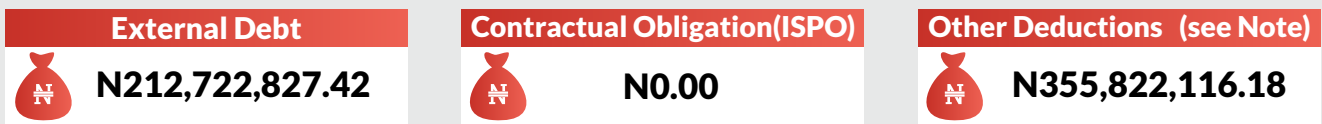
KADUNA STATE

 **23**
No. of LGCs

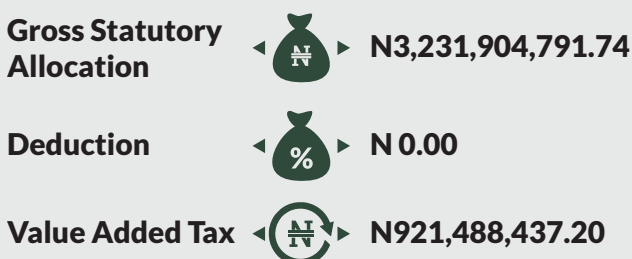
BENEFICIARIES



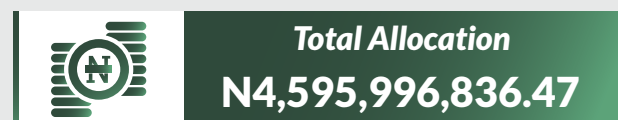
DEDUCTIONS



LGAs



Dist. of N53B from FOREX Equalisation Account = N340,967,458.77
Dist. of N15B from Good and Valuable Consid. Account = N96,500,224.18
Exchange Gain Allocation = N5,135,924.58





Total Allocation

| | | | |
|--------------|---|--|-----------------|
| BIRNIN GWARI | ▶ | | N234,966,596.21 |
| CHIKUN | ▶ | | N245,783,342.37 |
| GIWA | ▶ | | N206,170,146.36 |
| GWAGWADA | ▶ | | N156,902,564.17 |
| IGABI | ▶ | | N259,270,787.06 |
| IKARA | ▶ | | N175,137,258.98 |
| JABA | ▶ | | N154,764,181.96 |
| JEMA'A | ▶ | | N203,243,750.34 |
| KACHIA | ▶ | | N217,730,304.18 |
| KADUNA NORTH | ▶ | | N215,200,191.70 |
| KADUNA SOUTH | ▶ | | N229,538,800.46 |
| KAGARKO | ▶ | | N194,542,800.53 |
| KAURA | ▶ | | N172,509,107.12 |
| KAURU | ▶ | | N173,104,761.10 |
| KUBAU | ▶ | | N202,305,826.29 |
| KUDAN | ▶ | | N156,881,945.12 |
| LERE | ▶ | | N218,256,060.37 |
| MAKARFI | ▶ | | N149,345,352.92 |



Total Allocation

| | | | |
|--------------|---|--|------------------------|
| SABON GARI | ▶ | | N195,828,355.85 |
| SANGA | ▶ | | N161,972,940.84 |
| SOBA | ▶ | | N206,839,990.39 |
| ZANGON KATAF | ▶ | | N227,924,952.44 |
| ZARIA | ▶ | | N237,776,819.72 |

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT

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



KANO STATE

44
No. of LGCs

BENEFICIARIES

| | | |
|--|---|---|
| Gross Statutory Allocation ₦4,884,879,592.72 | 13% Share of Derivation (Net) ₦0.00 | Gross Total ₦4,884,879,592.72 |
|--|---|---|

DEDUCTIONS

| | | |
|--|---|---|
| External Debt ₦68,651,257.31 | Contractual Obligation (ISPO) ₦0.00 | Other Deductions (see Note) ₦649,163,654.49 |
|--|---|---|

| | | |
|---|--|--|
| Net Statutory Allocation ₦4,167,064,680.92 | | Gross VAT Allocation ₦1,635,784,746.90 |
| Dist. of N53B from FOREX Equalisation Account = ₦515,357,069.12 | | Deductions ----- |
| Dist. of N15B from Good and Valuable Consid. Account = ₦145,855,774.28 | | |
| Exchange Gain Allocation = ₦7,762,720.37 | | Net VAT Allocation ₦1,635,784,746.90 |
| Total Gross Amount ₦7,189,639,903.38 | | Total Net Amount ₦6,471,824,991.58 |

LGAs

| | |
|-----------------------------------|-------------------|
| Gross Statutory Allocation | ₦5,145,469,421.20 |
| Deduction | ₦0.00 |
| Value Added Tax | ₦1,561,117,186.67 |

Dist. of N53B from FOREX Equalisation Account = ₦542,849,417.23
Dist. of N15B from Good and Valuable Consid. Account = ₦153,636,627.52
Exchange Gain Allocation = ₦8,176,832.10

Total Allocation
₦7,411,249,484.72





Total Allocation

| | | | |
|--------------|---|--|-----------------|
| AJINGI | ▶ | | N153,796,727.04 |
| ALBASU | ▶ | | N157,769,023.91 |
| BAGWAI | ▶ | | N145,078,089.60 |
| BEBEJI | ▶ | | N156,345,618.09 |
| BICHI | ▶ | | N188,038,767.47 |
| BUNKURE | ▶ | | N150,970,610.22 |
| DALA | ▶ | | N239,679,947.73 |
| DANBATTA | ▶ | | N165,168,948.72 |
| DAWAKIN KUDU | ▶ | | N176,047,560.47 |
| DAWAKIN TOFA | ▶ | | N178,486,609.75 |
| DOGUWA | ▶ | | N161,913,159.67 |
| FAGGE | ▶ | | N162,356,458.51 |
| GABASAWA | ▶ | | N168,883,943.69 |
| GARKO | ▶ | | N151,308,622.65 |
| GARUN MALLAM | ▶ | | N147,699,725.94 |
| GAYA | ▶ | | N162,759,551.08 |
| GEZAWA | ▶ | | N186,200,277.58 |
| GWALE | ▶ | | N220,977,002.22 |











Total Allocation

| | | | |
|----------------|---|---|-----------------|
| GWARZO | ▶ |  | N154,470,113.32 |
| KABO | ▶ |  | N148,107,340.49 |
| KANO MUNICIPAL | ▶ |  | N215,088,983.88 |
| KARAYE | ▶ |  | N143,770,915.07 |
| KIBIYA | ▶ |  | N144,507,367.52 |
| KIRU | ▶ |  | N185,894,368.03 |
| KUMBOTSO | ▶ |  | N191,123,041.16 |
| KUNCHI | ▶ |  | N144,072,576.91 |
| KURA | ▶ |  | N143,871,781.78 |
| MADOBI | ▶ |  | N143,455,906.91 |
| MAKODA | ▶ |  | N169,940,501.40 |
| MINJIBIR | ▶ |  | N170,429,001.81 |
| NASSARAWA | ▶ |  | N293,639,218.06 |
| RANO | ▶ |  | N147,912,607.98 |
| RIMIN GADO | ▶ |  | N144,066,374.81 |
| ROGO | ▶ |  | N174,831,964.44 |
| SHANONO | ▶ |  | N144,965,326.42 |
| SUMAILA | ▶ |  | N182,648,023.66 |



Total Allocation

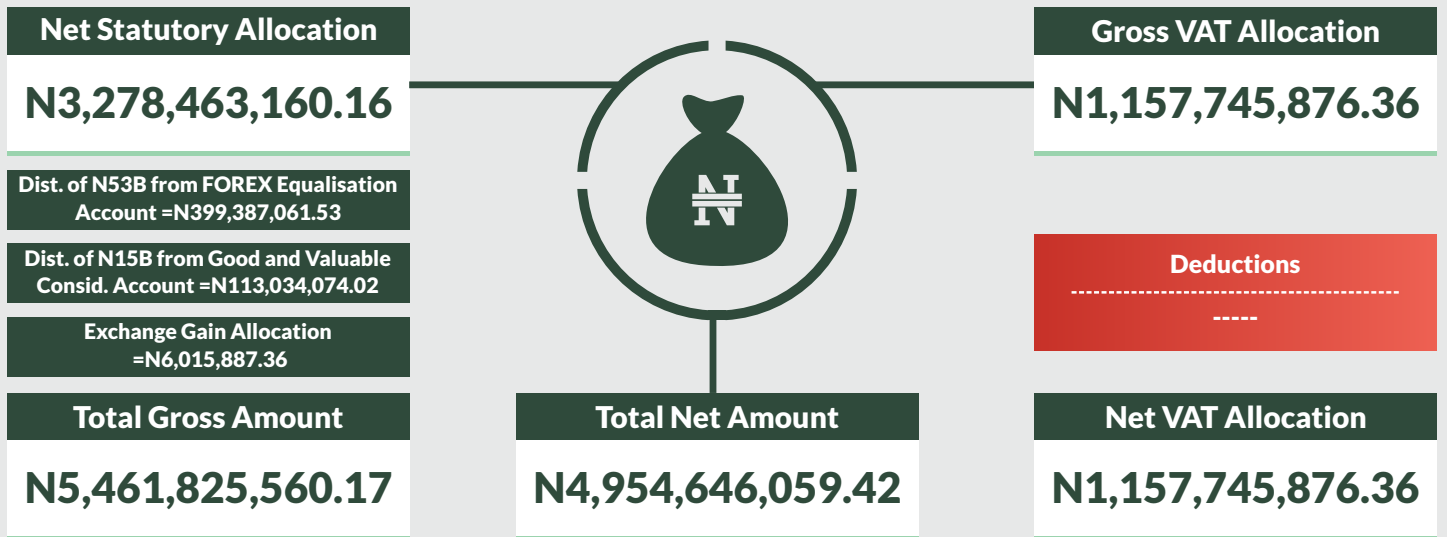
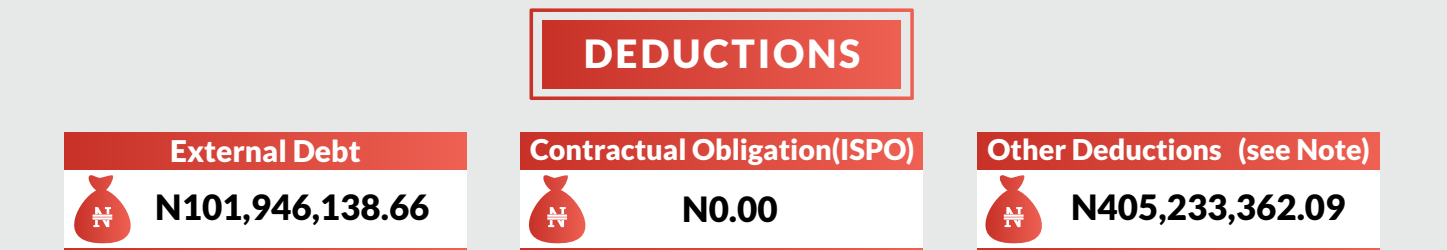
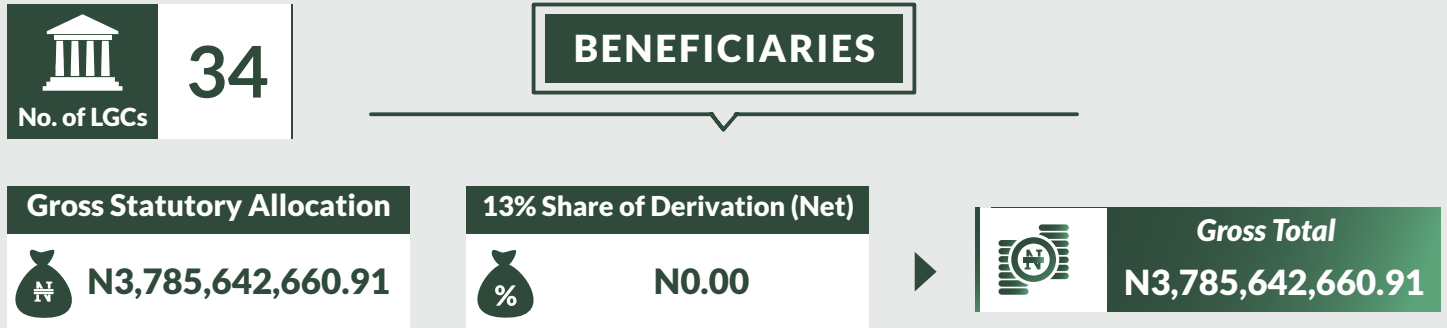
| | | | |
|------------|---|---|------------------------|
| TAKAI | ▶ |  | N161,730,470.90 |
| TARAUNI | ▶ |  | N167,998,541.73 |
| TOFA | ▶ |  | N131,889,819.78 |
| TSANYAWA | ▶ |  | N146,436,878.88 |
| TUDUN WADA | ▶ |  | N177,943,893.51 |
| UNGOGO | ▶ |  | N210,796,935.65 |
| WARAWA | ▶ |  | N137,779,698.01 |
| WUDIL | ▶ |  | N160,397,188.33 |

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT

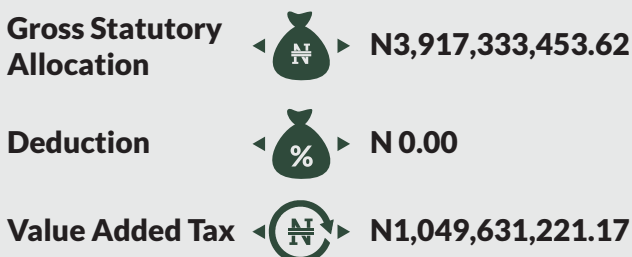
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of November, 2019 Shared in December, 2019



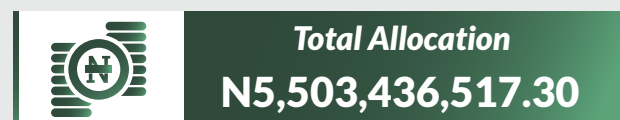
KATSINA STATE



LGAs



Dist. of N53B from FOREX Equalisation Account = N413,280,501.41
 Dist. of N15B from Good and Valuable Consid. Account = N116,966,179.64
 Exchange Gain Allocation = N6,225,161.46





Total Allocation

| | | | |
|-------------------|---|--|------------------------|
| BAKORI | ▶ | | N158,294,712.36 |
| BATAGARAWA | ▶ | | N164,501,032.14 |
| BATSARI | ▶ | | N177,751,266.92 |
| BAURE | ▶ | | N167,992,159.58 |
| BINDAWA | ▶ | | N156,296,609.50 |
| CHARANCHI | ▶ | | N147,159,355.77 |
| DAN-MUSA | ▶ | | N145,993,562.58 |
| DANDUME | ▶ | | N156,473,820.85 |
| DANJA | ▶ | | N147,280,287.55 |
| DAURA | ▶ | | N177,926,202.53 |
| DUTSI | ▶ | | N146,324,413.26 |
| DUTSINMA | ▶ | | N162,687,368.89 |
| FASKARI | ▶ | | N176,236,861.81 |
| FUNTUA | ▶ | | N177,818,703.50 |
| INGAWA | ▶ | | N156,023,844.13 |
| JIBIA | ▶ | | N171,869,784.95 |
| KAFUR | ▶ | | N178,574,979.53 |
| KAITA | ▶ | | N171,154,397.58 |



Total Allocation

| | | | |
|------------|---|--|------------------------|
| KANKARA | ▶ | | N188,602,490.27 |
| KANKIA | ▶ | | N151,349,573.63 |
| KATSINA | ▶ | | N208,110,823.43 |
| KURFI | ▶ | | N145,390,942.39 |
| KUSADA | ▶ | | N137,683,413.83 |
| MAIADUA | ▶ | | N168,423,386.66 |
| MALUMFASHI | ▶ | | N166,576,373.62 |
| MANI | ▶ | | N159,252,627.57 |
| MASHI | ▶ | | N161,691,107.31 |
| MATAZU | ▶ | | N137,337,395.52 |
| MUSAWA | ▶ | | N162,628,698.79 |
| RIMI | ▶ | | N148,566,139.04 |
| SABUWA | ▶ | | N151,703,510.43 |
| SAFANA | ▶ | | N163,783,550.79 |
| SANDAMU | ▶ | | N156,696,311.13 |
| ZANGO | ▶ | | N155,280,809.48 |

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT

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



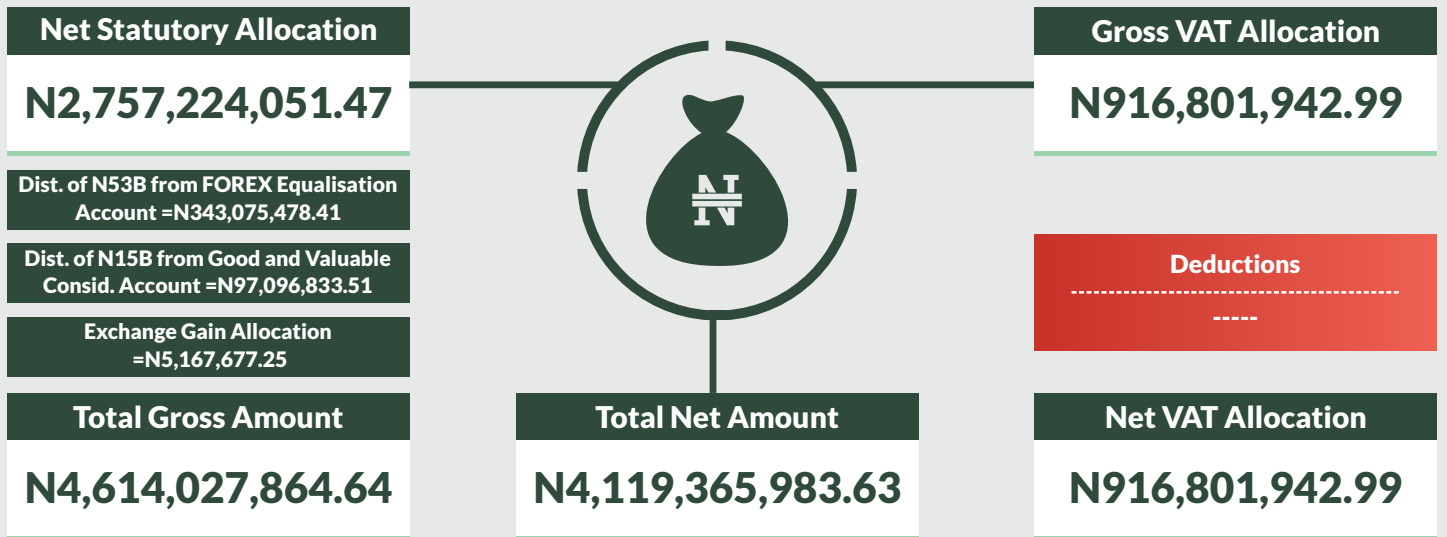
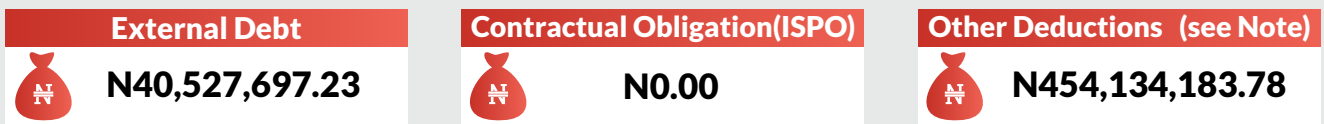
KEBBI STATE

 **21**
No. of LGCs

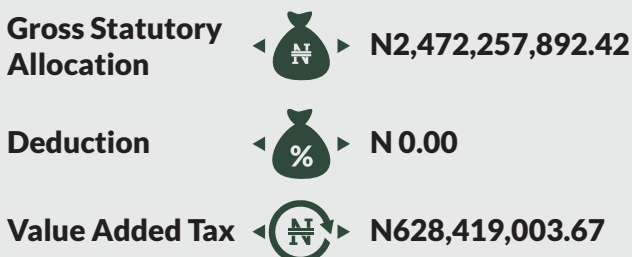
BENEFICIARIES



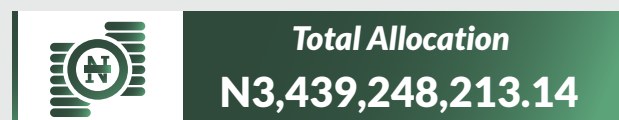
DEDUCTIONS



LGAs





















Dist. of N53B from FOREX Equalisation Account =N260,824,357.56
Dist. of N15B from Good and Valuable Consid. Account = N73,818,214.40
Exchange Gain Allocation =N3,928,745.09





Total Allocation

| | | | |
|---------------|---|---|-----------------|
| ALIERU | ▶ |  | N124,617,070.77 |
| AREWA | ▶ |  | N195,946,640.66 |
| ARGUNGU | ▶ |  | N170,812,609.09 |
| AUGIE | ▶ |  | N141,640,983.50 |
| BAGUDO | ▶ |  | N187,331,017.19 |
| BIRNIN -KEBBI | ▶ |  | N223,276,070.04 |
| BUNZA | ▶ |  | N154,470,704.20 |
| DANDI KAMBA | ▶ |  | N163,850,612.34 |
| DANKO /WASAGU | ▶ |  | N204,311,490.08 |
| FAKAI | ▶ |  | N144,190,365.13 |
| GWANDU | ▶ |  | N152,675,083.77 |
| JEGA | ▶ |  | N168,115,286.76 |
| KALGO | ▶ |  | N138,346,400.09 |
| KOKO/BESSE | ▶ |  | N159,498,517.85 |
| MAIYAMA | ▶ |  | N181,194,254.33 |
| NGASKI | ▶ |  | N148,091,678.02 |
| SAKABA | ▶ |  | N144,085,254.88 |
| SHANGA | ▶ |  | N150,968,367.61 |



Total Allocation

| | | | |
|-------|---|--|------------------------|
| SURU | ▶ | | N178,239,183.00 |
| YAURI | ▶ | | N140,558,101.95 |
| ZURU | ▶ | | N167,028,521.90 |

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT

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



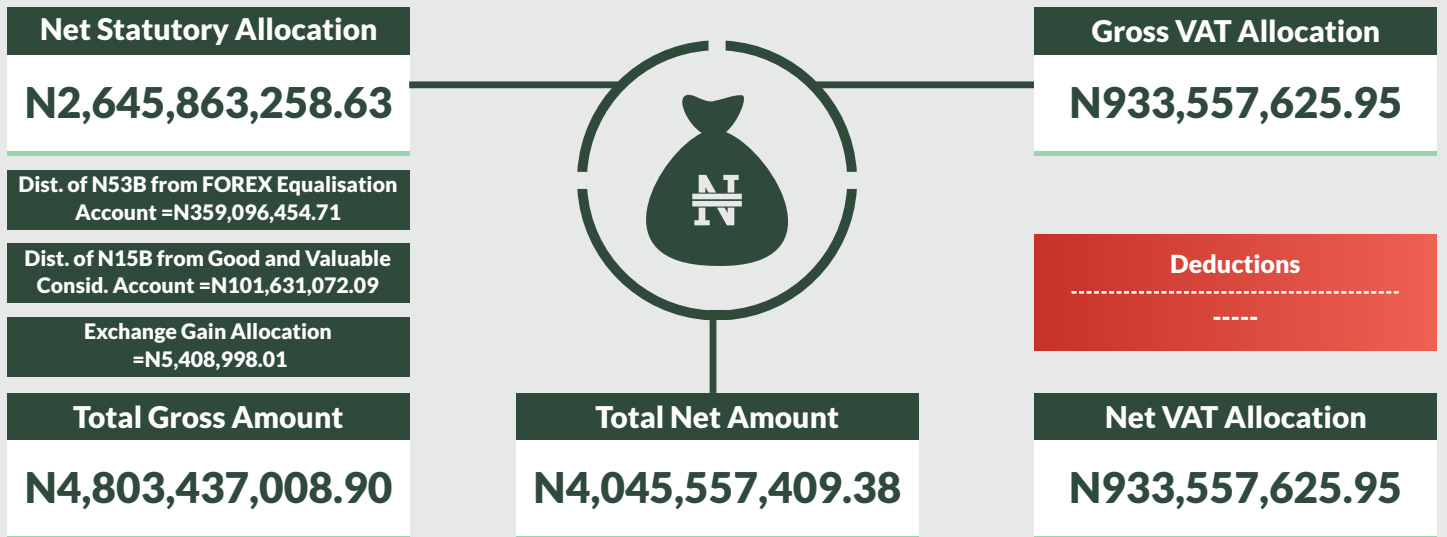
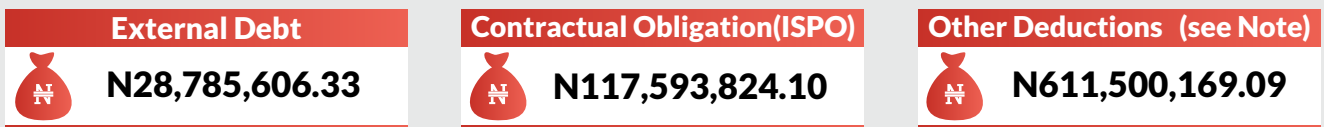
KOGI STATE

 **21**
No. of LGCs

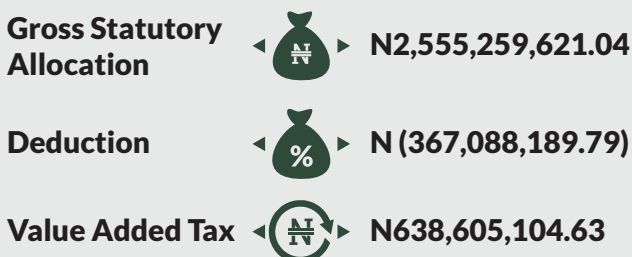
BENEFICIARIES



DEDUCTIONS



LGAs




Dist. of N53B from FOREX Equalisation Account = N269,581,078.54
Dist. of N15B from Good and Valuable Consid. Account = N76,296,531.66
Exchange Gain Allocation = N4,060,645.82





Total Allocation

| | | | |
|---------------|---|---|-----------------|
| ADAVI | ▶ |  | N161,582,136.18 |
| AJAKUTA | ▶ |  | N139,531,999.98 |
| ANKPA | ▶ |  | N182,700,355.12 |
| BASSA | ▶ |  | N140,586,368.55 |
| DEKINA | ▶ |  | N195,673,317.03 |
| IBAJI | ▶ |  | N147,936,466.28 |
| IDAH | ▶ |  | N122,783,009.49 |
| IGALAMELA | ▶ |  | N146,935,949.86 |
| IJUMU | ▶ |  | N142,515,984.33 |
| KABBA/BUNU | ▶ |  | N151,723,172.97 |
| KOGI | ▶ |  | N133,106,529.71 |
| KOTON KARFE | ▶ |  | N172,236,125.74 |
| MOPA-MURO | ▶ |  | N109,126,020.14 |
| OFU | ▶ |  | N165,706,381.26 |
| OGORI/MAGONGO | ▶ |  | N105,820,305.73 |
| OKEHI | ▶ |  | N161,415,940.46 |
| OKENE | ▶ |  | N205,730,497.87 |
| OLAMABORO | ▶ |  | N150,777,857.50 |

*Total Allocation*

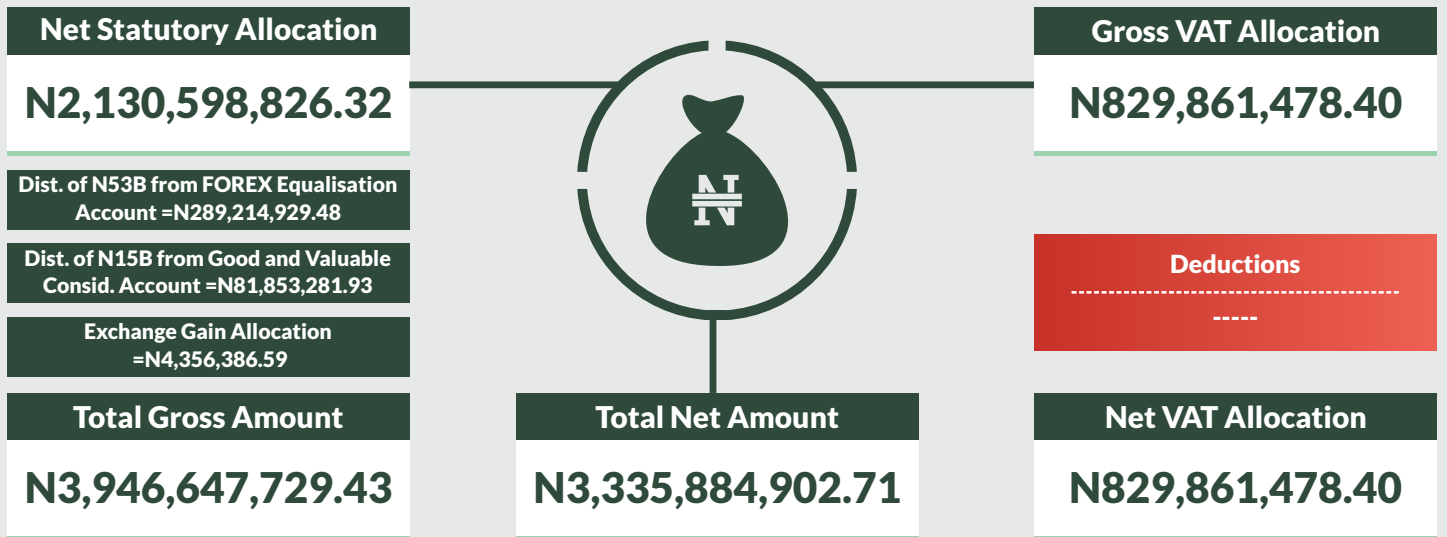
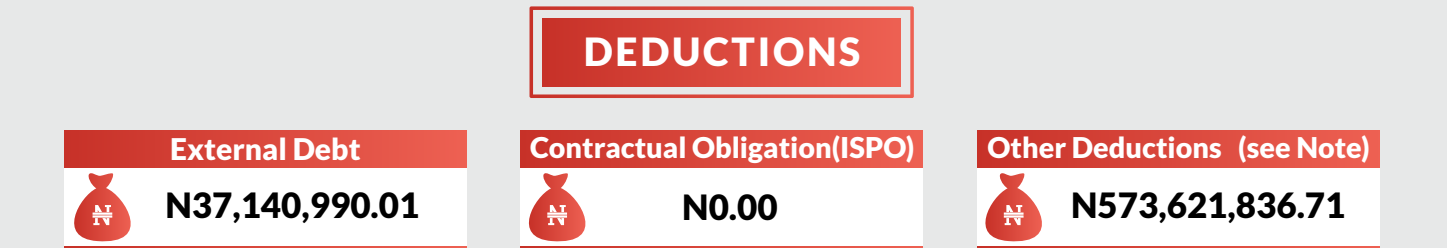
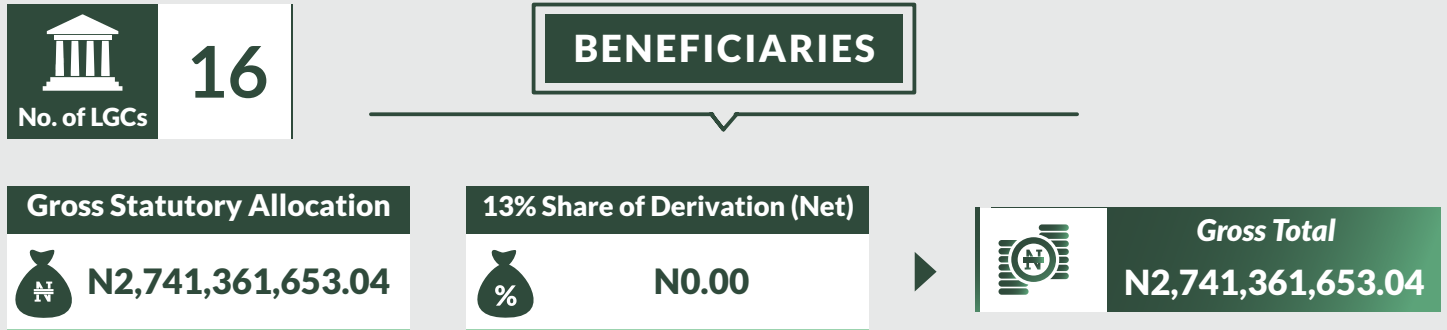
| | | | |
|------------|---|---|------------------------|
| OMALA | ▶ |  | N140,104,328.63 |
| YAGBA EAST | ▶ |  | N152,153,114.57 |
| YAGBA WEST | ▶ |  | N148,568,930.50 |

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT

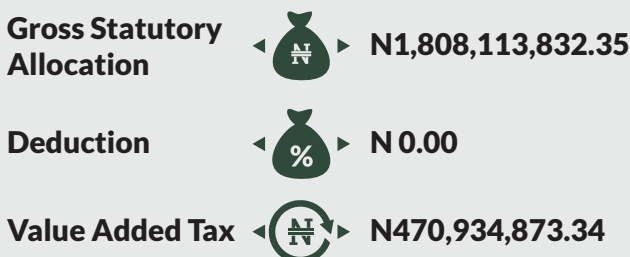
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of November, 2019 Shared in December, 2019



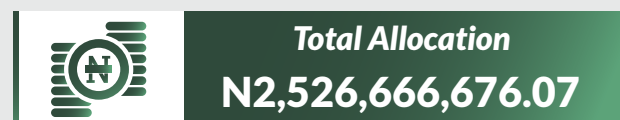
KWARA STATE



LGAs



Dist. of N53B from FOREX Equalisation Account = N190,756,850.31
 Dist. of N15B from Good and Valuable Consid. Account = N53,987,787.82
 Exchange Gain Allocation = N2,873,332.25





Total Allocation

| | | | |
|---------------------|---|--|------------------------|
| ASA | ▶ | | N146,061,561.75 |
| BARUTEN | ▶ | | N227,523,035.73 |
| EDU | ▶ | | N181,667,014.11 |
| EKITI | ▶ | | N113,972,666.53 |
| IFELODUN | ▶ | | N190,390,516.50 |
| ILORIN EAST | ▶ | | N168,189,338.66 |
| ILORIN SOUTH | ▶ | | N169,929,939.66 |
| ILORIN WEST | ▶ | | N204,533,427.11 |
| IREPODUN | ▶ | | N145,884,698.33 |
| KAI AMA | ▶ | | N182,697,217.30 |
| MORO | ▶ | | N149,608,597.89 |
| OFFA | ▶ | | N134,649,638.96 |
| OKE-ERO | ▶ | | N114,767,760.19 |
| OSIN | ▶ | | N114,518,554.00 |
| OYUN | ▶ | | N129,642,258.11 |
| PATEGI | ▶ | | N152,630,451.25 |

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT

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



LAGOS STATE


 **20**
No. of LGCs

BENEFICIARIES

| | | | |
|--|---|--|---|
| Gross Statutory Allocation | 13% Share of Derivation (Net) |  | Gross Total N4,125,597,712.45 |
|  N4,125,597,712.45 |  N0.00 | | |

DEDUCTIONS

| | | |
|---|---|---|
| External Debt | Contractual Obligation (ISPO) | Other Deductions (see Note) |
|  N1,233,025,932.79 |  N2,000,000,000.00 |  N0.00 |

| | | |
|--|---|--|
| Net Statutory Allocation N892,571,779.66 |  | Gross VAT Allocation N8,201,811,203.23 |
| Dist. of N53B from FOREX Equalisation Account =N435,252,477.59 | | Deductions N1,000,000,000.00 |
| Dist. of N15B from Good and Valuable Consid. Account =N123,184,663.47 | | |
| Exchange Gain Allocation =N6,556,120.94 | | |
| Total Gross Amount N12,892,402,177.68 | | Total Net Amount N8,659,376,244.89 |

LGAs

Gross Statutory Allocation  N3,080,115,021.08


Deduction  N 0.00

Value Added Tax  N4,919,042,549.46

Dist. of N53B from FOREX Equalisation Account =N324,953,567.37


Dist. of N15B from Good and Valuable Consid. Account = N91,967,990.76

Exchange Gain Allocation =N4,894,710.53

 **Total Allocation**
N8,420,973,839.21



Total Allocation

| | | | |
|------------------|---|---|-----------------|
| AGEGE | ▶ |  | N422,706,490.09 |
| AJEROMI/IFELODUN | ▶ |  | N487,530,477.99 |
| ALIMOSHO | ▶ |  | N664,801,090.77 |
| AMOWO-ODOFIN | ▶ |  | N380,063,460.97 |
| APAPA | ▶ |  | N350,790,015.96 |
| BADAGRY | ▶ |  | N366,485,026.39 |
| EPE | ▶ |  | N351,630,488.47 |
| ETI-OSA | ▶ |  | N383,957,680.84 |
| IBEJU-LEKKI | ▶ |  | N323,530,933.02 |
| IFAKO/IJAYE | ▶ |  | N413,641,540.18 |
| IKEJA | ▶ |  | N383,264,104.04 |
| IKORODU | ▶ |  | N452,538,870.10 |
| KOSOFE | ▶ |  | N477,440,239.52 |
| LAGOS ISLAND | ▶ |  | N347,396,315.95 |
| LAGOS MAINLAND | ▶ |  | N378,629,074.22 |
| MUSHIN | ▶ |  | N469,343,251.22 |
| OJO | ▶ |  | N460,795,577.50 |
| OSHODI/ISOLO | ▶ |  | N466,645,355.35 |



Total Allocation

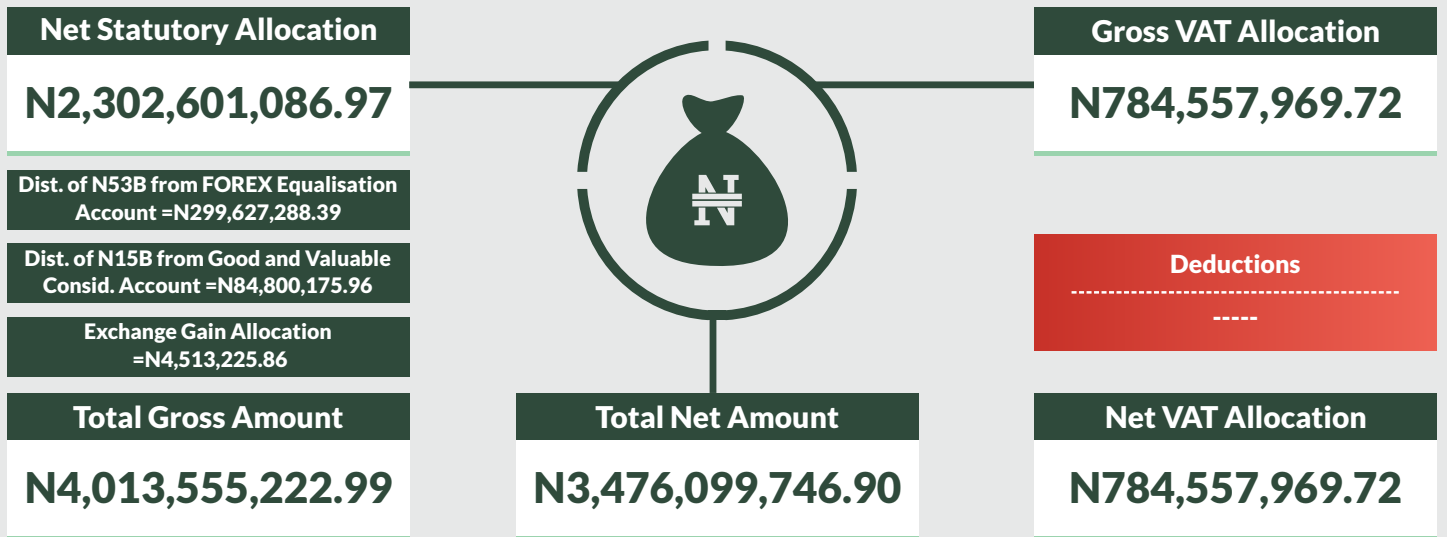
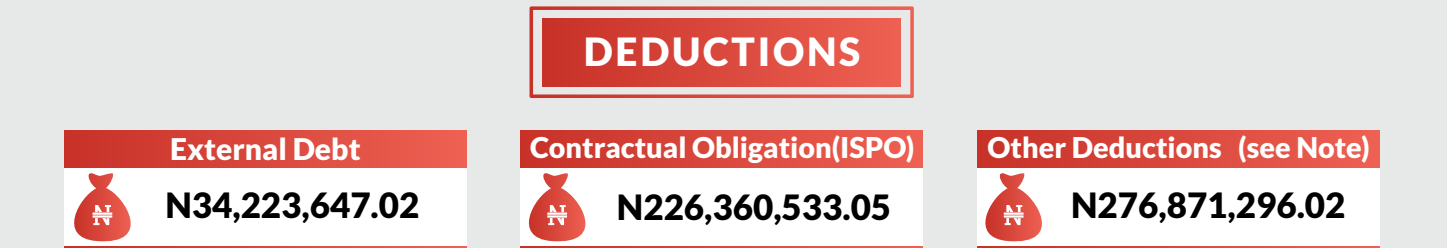
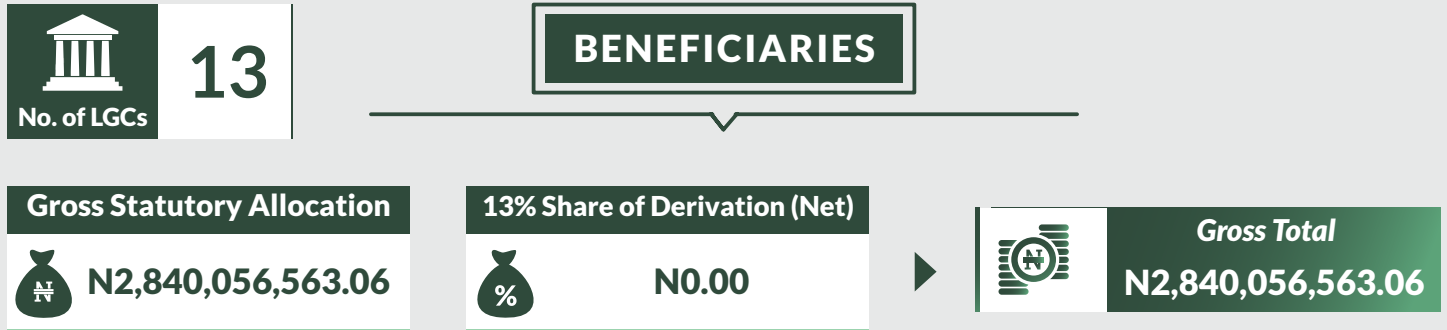
| | | | |
|----------|---|---|------------------------|
| SOMOLU | ▶ |  | N404,941,681.72 |
| SURULERE | ▶ |  | N434,842,164.93 |

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT

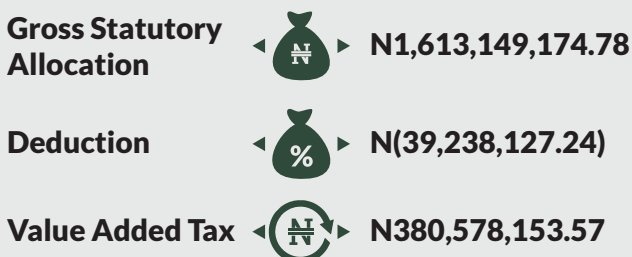
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of November, 2019 Shared in December, 2019



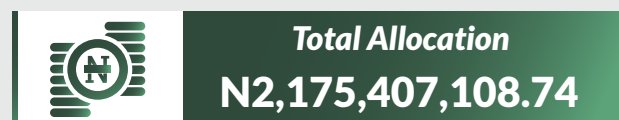
NASARAWA STATE



LGAs











Dist. of N53B from FOREX Equalisation Account = N170,187,988.26
 Dist. of N15B from Good and Valuable Consid. Account = N48,166,411.77
 Exchange Gain Allocation = N2,563,507.60





Total Allocation

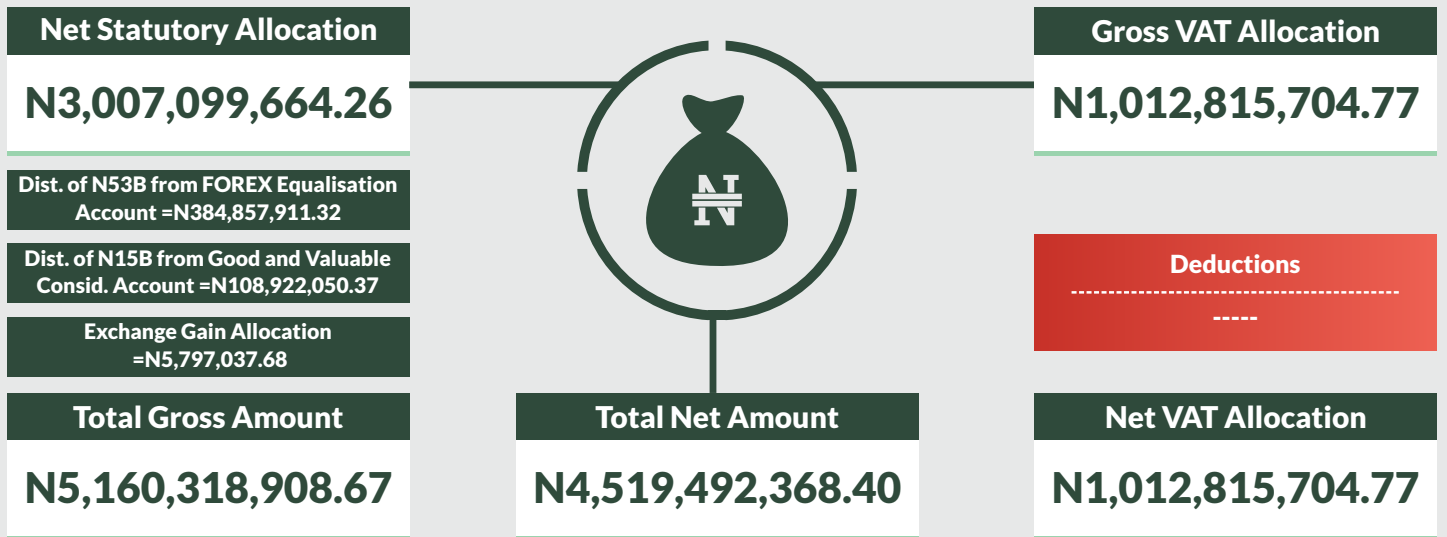
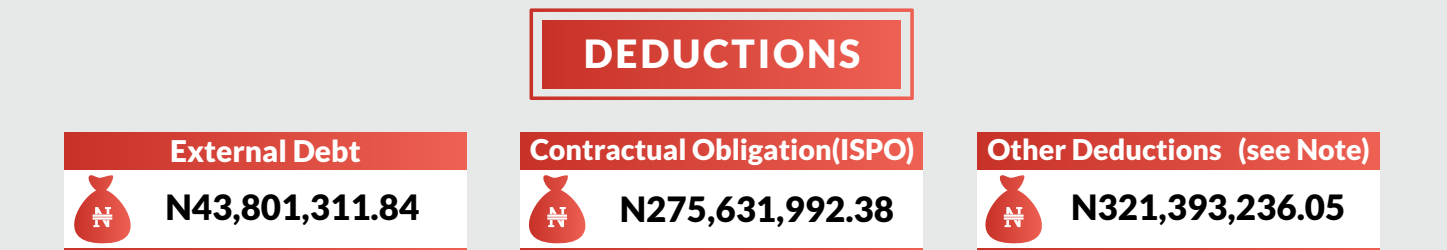
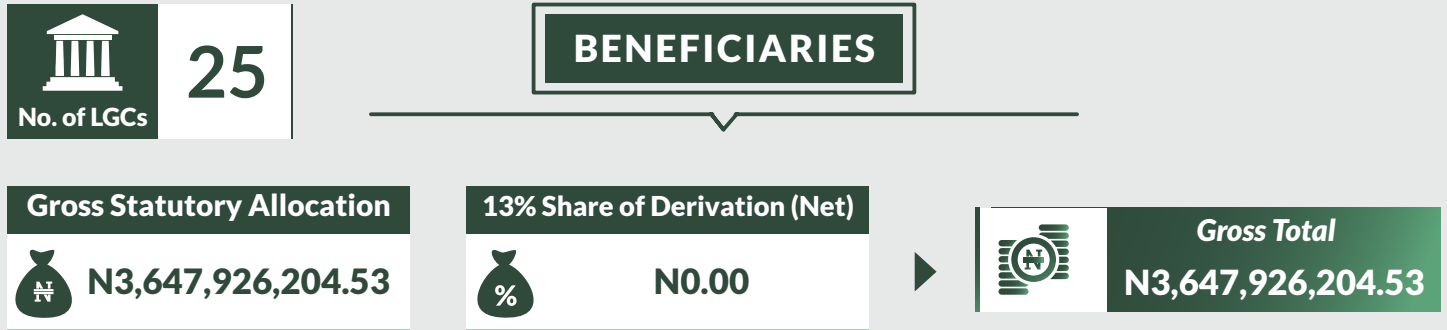
| | | | |
|-----------------------|---|---|------------------------|
| AKWANGA | ▶ |  | N145,642,128.55 |
| AWE | ▶ |  | N161,016,931.89 |
| DOMA | ▶ |  | N166,042,273.56 |
| KARU | ▶ |  | N195,505,142.42 |
| KEANA | ▶ |  | N140,065,382.48 |
| KEFFI | ▶ |  | N133,897,484.52 |
| KOKONA | ▶ |  | N150,824,389.48 |
| LAFIA | ▶ |  | N236,754,004.43 |
| NASARAWA | ▶ |  | N213,077,798.29 |
| NASARAWA EGGON | ▶ |  | N167,238,603.26 |
| OBI | ▶ |  | N161,203,199.37 |
| TOTO | ▶ |  | N167,670,391.17 |
| WAMBA | ▶ |  | N136,469,379.30 |

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT

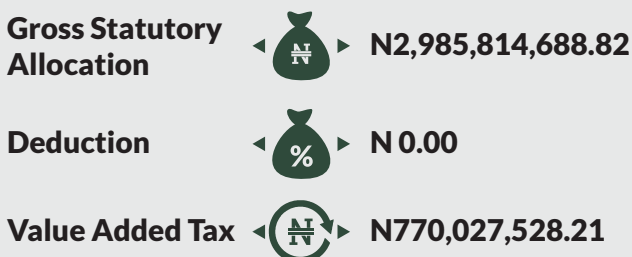
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of November, 2019 Shared in December, 2019



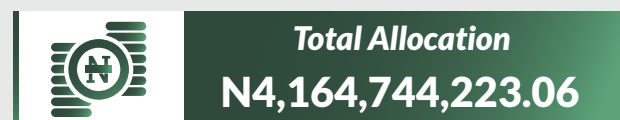
NIGER STATE



LGAs



Dist. of N53B from FOREX Equalisation Account = N315,004,838.45
 Dist. of N15B from Good and Valuable Consid. Account = N89,152,312.77
 Exchange Gain Allocation = N4,744,854.82





Total Allocation

| | | | |
|-----------|---|--|------------------------|
| AGAIE | ▶ | | N155,386,789.66 |
| AGWARA | ▶ | | N132,633,880.54 |
| BIDA | ▶ | | N156,860,330.82 |
| BORGU | ▶ | | N233,724,057.19 |
| BOSSO | ▶ | | N151,371,260.63 |
| EDATI | ▶ | | N158,665,485.78 |
| GBAKO | ▶ | | N149,787,246.60 |
| GURARA | ▶ | | N134,542,158.14 |
| KATCHA | ▶ | | N145,113,811.61 |
| KONTAGORA | ▶ | | N158,860,068.59 |
| LAPAI | ▶ | | N153,164,010.21 |
| LAVUN | ▶ | | N180,173,442.45 |
| MAGAMA | ▶ | | N181,896,418.60 |
| MARIGA | ▶ | | N199,093,345.52 |
| MASHEGU | ▶ | | N229,903,967.51 |
| MINNA | ▶ | | N157,374,109.51 |
| MOKWA | ▶ | | N204,416,493.37 |
| MUYA | ▶ | | N140,732,267.94 |

*Total Allocation*

| | | | |
|----------|---|--|------------------------|
| PAIKORO | ▶ | | N161,386,371.00 |
| RAFI | ▶ | | N182,964,007.79 |
| RIJAU | ▶ | | N173,655,899.25 |
| SHIRORO | ▶ | | N203,317,748.89 |
| SULEJA | ▶ | | N157,094,633.62 |
| TAFA | ▶ | | N125,653,745.18 |
| WUSHISHI | ▶ | | N136,972,672.66 |

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT

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



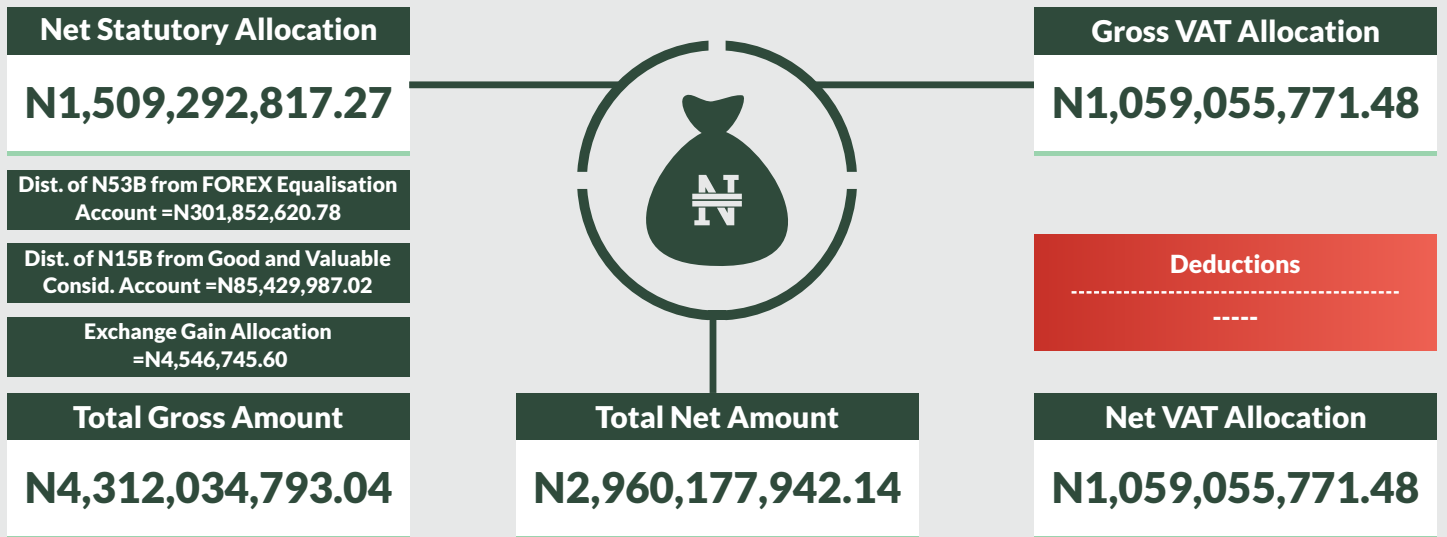
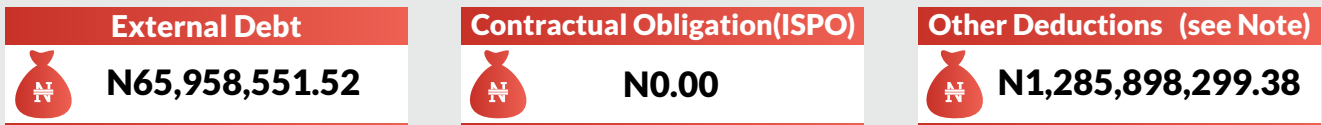
OGUN STATE

20
No. of LGCs

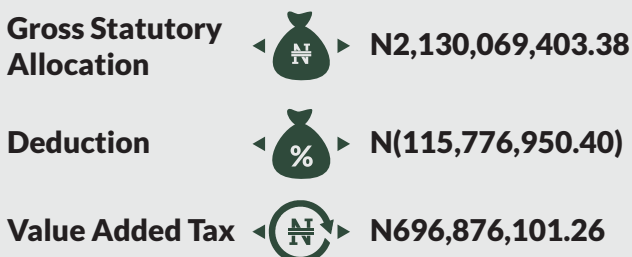
BENEFICIARIES



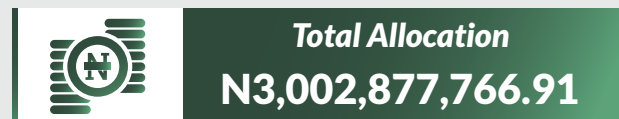
DEDUCTIONS



LGAs



Dist. of N53B from FOREX Equalisation Account = N224,723,312.81
Dist. of N15B from Good and Valuable Consid. Account = N63,600,937.59
Exchange Gain Allocation = N3,384,962.27





Total Allocation

| | | | |
|------------------|---|---|------------------------|
| ABEOKUTA NORTH | ▶ |  | N154,781,378.92 |
| ABEOKUTA SOUTH | ▶ |  | N161,995,273.33 |
| ADO-ODO/OTA | ▶ |  | N249,101,259.13 |
| EGBADO NORTH | ▶ |  | N158,917,302.13 |
| EGBADO SOUTH | ▶ |  | N144,561,391.03 |
| EWEKORO | ▶ |  | N109,262,579.28 |
| REMO NORTH | ▶ |  | N107,280,034.20 |
| IFO | ▶ |  | N245,124,358.45 |
| IJEBU EAST | ▶ |  | N139,616,748.92 |
| IJEBU NORTH | ▶ |  | N179,732,555.01 |
| IJEBU ODE | ▶ |  | N138,294,859.60 |
| IKENNE | ▶ |  | N125,253,577.19 |
| IJEBU NORTH EAST | ▶ |  | N112,053,055.48 |
| IMEKO-AFON | ▶ |  | N126,572,651.39 |
| IPOKIA | ▶ |  | N135,946,514.62 |
| OBAFEMI/OWODE | ▶ |  | N164,250,052.32 |
| ODEDAH | ▶ |  | N135,237,910.26 |
| ODOGBOLU | ▶ |  | N128,535,776.25 |



Total Allocation

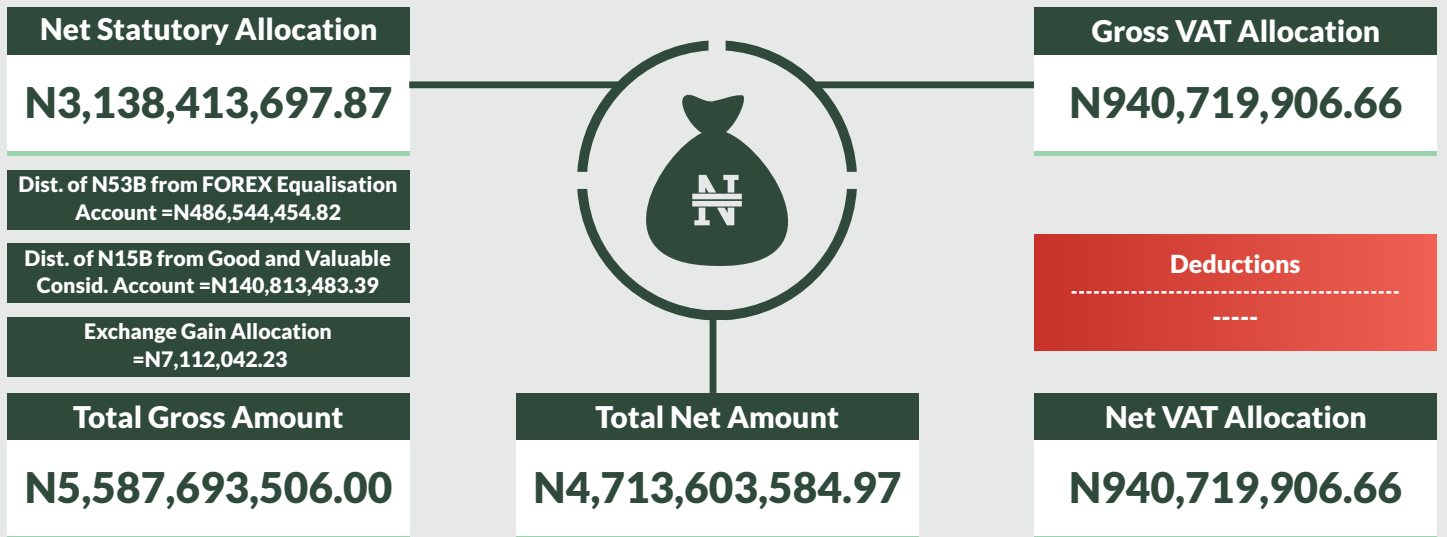
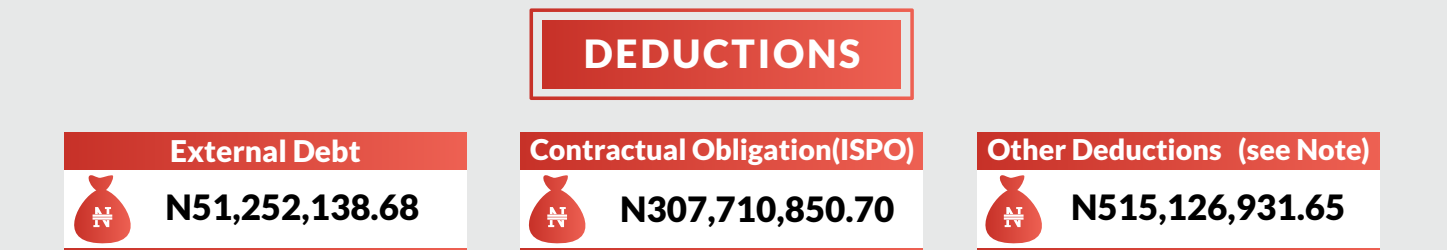
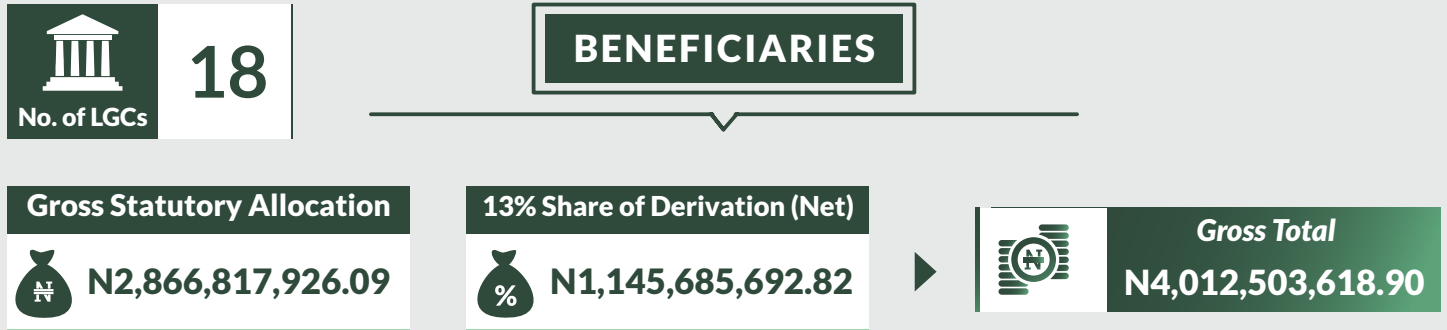
| | | | |
|----------------|---|--|------------------------|
| OGUN WATERSIDE | ▶ | | N119,834,414.91 |
| SHAGAMU | ▶ | | N166,526,074.49 |

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT

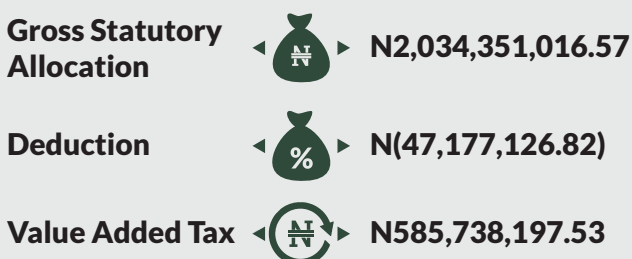
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of November, 2019 Shared in December, 2019



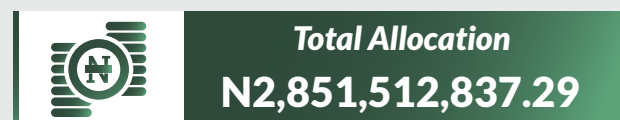
ONDO STATE



LGAs



















Dist. of N53B from FOREX Equalisation Account = N214,624,978.48
 Dist. of N15B from Good and Valuable Consid. Account = N60,742,918.44
 Exchange Gain Allocation = N3,232,853.09





Total Allocation

| | | | |
|-------------------|---|---|------------------------|
| AKOKO NORTH EAST | ▶ |  | N157,213,957.38 |
| AKOKO NORTH WEST | ▶ |  | N167,128,068.90 |
| AKOKO SOUTH WEST | ▶ |  | N170,601,590.33 |
| AKOKO SOUTH EAST | ▶ |  | N125,359,653.23 |
| AKURE NORTH | ▶ |  | N133,459,405.28 |
| AKURE SOUTH | ▶ |  | N205,502,830.64 |
| IDANRE | ▶ |  | N142,134,296.03 |
| IFEDORE | ▶ |  | N146,078,189.61 |
| OKITIPUPA | ▶ |  | N173,481,982.94 |
| ILAJE | ▶ |  | N189,172,412.17 |
| ESE-EDO | ▶ |  | N144,481,170.78 |
| ILE-OLUJI-OKEIGBO | ▶ |  | N149,742,487.47 |
| IRELE | ▶ |  | N139,390,141.14 |
| ODIGBO | ▶ |  | N173,107,244.15 |
| ONDO EAST | ▶ |  | N115,701,584.65 |
| ONDO WEST | ▶ |  | N190,192,646.19 |
| OSE | ▶ |  | N151,212,458.11 |
| OWO | ▶ |  | N177,552,718.27 |

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT

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



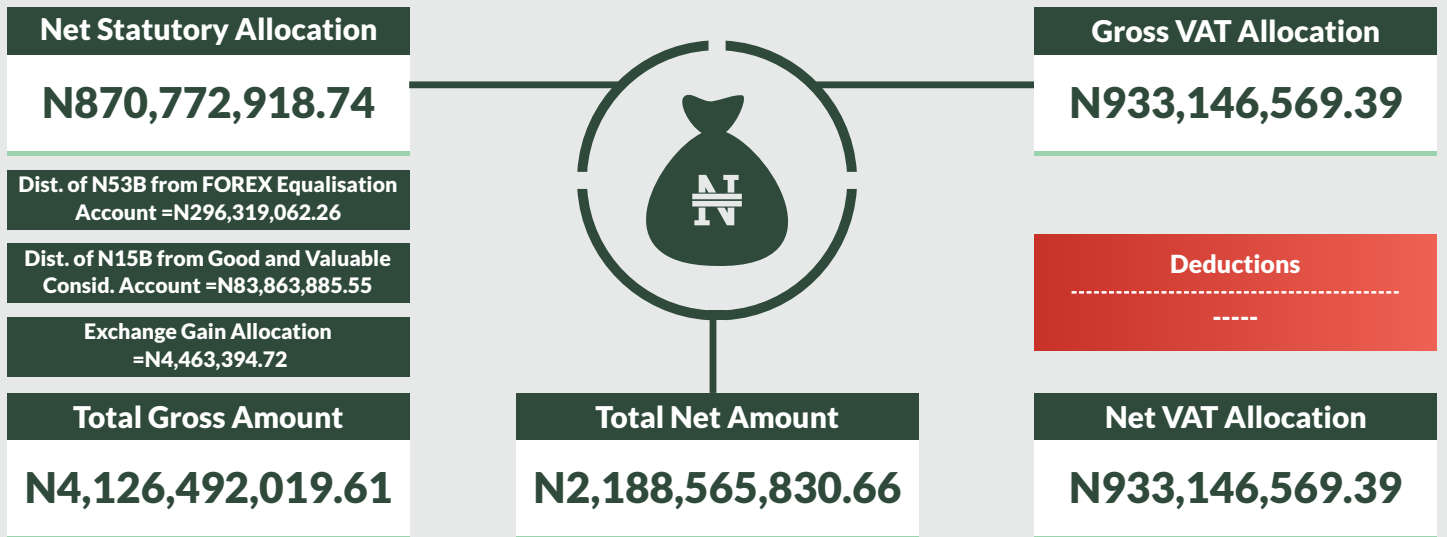
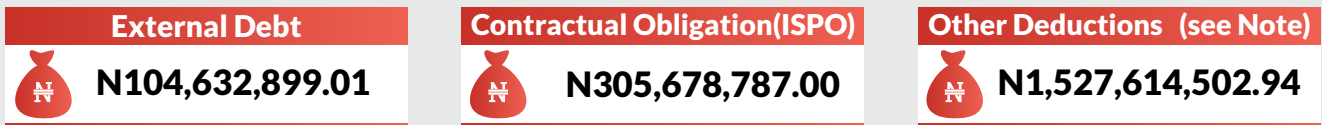
OSUN STATE

 **30**
No. of LGCs

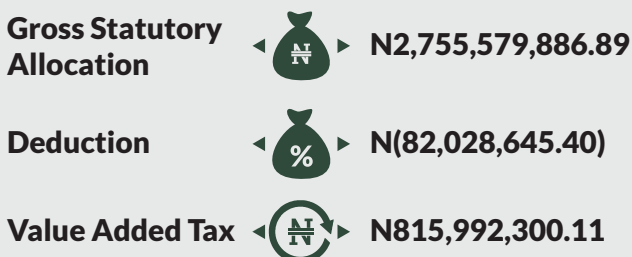
BENEFICIARIES



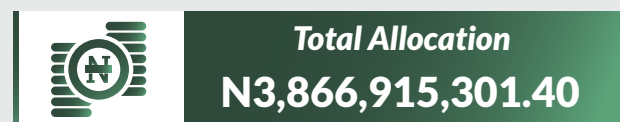
DEDUCTIONS



LGAs



Dist. of N53B from FOREX Equalisation Account = N290,714,959.76
Dist. of N15B from Good and Valuable Consid. Account = N82,277,818.80
Exchange Gain Allocation = N4,378,981.24

















Total Allocation

| | | | |
|----------------|---|--|-----------------|
| ATAKUMOSA EAST | ▶ | | N113,141,889.62 |
| ATAKUMOSA WEST | ▶ | | N112,907,048.04 |
| AIYEDADE | ▶ | | N140,682,860.26 |
| AIYEDIRE | ▶ | | N122,631,906.37 |
| BOLUWADURO | ▶ | | N116,899,033.23 |
| BORIPE | ▶ | | N134,587,065.96 |
| EDE NORTH | ▶ | | N113,423,491.29 |
| EDE SOUTH | ▶ | | N116,422,545.48 |
| EGBEDORE | ▶ | | N114,765,246.08 |
| EJIGBO | ▶ | | N131,101,372.11 |
| IFE CENTRAL | ▶ | | N139,551,570.64 |
| IFE EAST | ▶ | | N158,293,773.06 |
| IFE NORTH | ▶ | | N147,305,445.97 |
| IFE SOUTH | ▶ | | N130,681,711.75 |
| IFEDAYO | ▶ | | N101,846,015.82 |
| IFELODUN | ▶ | | N129,497,469.85 |
| ILA | ▶ | | N114,678,954.57 |
| ILESHA EAST | ▶ | | N121,549,619.94 |



Total Allocation

| | | | |
|-------------|---|---|------------------------|
| ILESHA WEST | ▶ |  | N127,177,384.37 |
| IREPODUN | ▶ |  | N127,142,137.33 |
| IREWOLE | ▶ |  | N137,094,125.04 |
| ISOKAN | ▶ |  | N124,246,714.51 |
| IWO | ▶ |  | N153,050,680.86 |
| OBOKUN | ▶ |  | N127,091,790.31 |
| ODO-OTIN | ▶ |  | N160,767,781.97 |
| OLA-OLUWA | ▶ |  | N114,436,103.24 |
| OLORUNDA | ▶ |  | N137,382,004.97 |
| ORIADE | ▶ |  | N138,834,880.46 |
| OROLU | ▶ |  | N122,559,772.19 |
| OSOGBO | ▶ |  | N137,164,906.11 |

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT

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






OYO STATE


 **33**
No. of LGCs

BENEFICIARIES




| | | | |
|---|--|---|--------------------|
| Gross Statutory Allocation | 13% Share of Derivation (Net) |  | Gross Total |
|  N3,454,148,049.02 |  N0.00 | | |

DEDUCTIONS


| | | |
|--|---|--|
| External Debt | Contractual Obligation (ISPO) | Other Deductions (see Note) |
|  N321,052,947.91 |  N99,912,935.00 |  N818,716,101.66 |

| | | |
|---|---|-------------------------------------|
| Net Statutory Allocation |  | Gross VAT Allocation |
| N2,214,466,064.45 | | N1,414,134,970.56 |
| Dist. of N53B from FOREX Equalisation Account = N364,414,225.79 | | Deductions ----- ----- |
| Dist. of N15B from Good and Valuable Consid. Account = N103,136,101.64 | | |
| Exchange Gain Allocation = N5,489,098.53 | | Net VAT Allocation |
| Total Gross Amount | Total Net Amount | N1,414,134,970.56 |
| N5,341,322,445.53 | N4,101,640,460.96 | |

LGAs

| | | |
|-----------------------------------|---|--------------------------|
| Gross Statutory Allocation |  | N3,475,949,025.03 |
| Deduction |  | N(83,688,581.46) |
| Value Added Tax |  | N1,177,607,817.98 |

Dist. of N53B from FOREX Equalisation Account = N366,714,238.89
Dist. of N15B from Good and Valuable Consid. Account = N103,787,048.74
Exchange Gain Allocation = N5,523,743.17

 **Total Allocation**
N5,045,893,292.35



Total Allocation

| | | | |
|-------------------|---|--|------------------------|
| AFIJO | ▶ | | N139,055,791.04 |
| AKINYELE | ▶ | | N161,519,618.64 |
| ATIBA | ▶ | | N158,325,869.81 |
| ATISBO | ▶ | | N163,434,919.22 |
| EGBEDA | ▶ | | N176,481,932.44 |
| IBADAN NORTH | ▶ | | N181,901,415.01 |
| IBADAN NORTH EAST | ▶ | | N195,199,732.44 |
| IBADAN NORTH WEST | ▶ | | N143,642,238.63 |
| IBADAN SOUTH EAST | ▶ | | N171,833,687.61 |
| IBADAN SOUTH WEST | ▶ | | N179,124,877.42 |
| IBARAPA CENTRAL | ▶ | | N129,095,056.61 |
| IBARAPA NORTH | ▶ | | N133,271,785.79 |
| IDO | ▶ | | N131,353,108.15 |
| SAKI WEST | ▶ | | N192,439,636.93 |
| IFELOJU | ▶ | | N133,637,990.94 |
| IREPO | ▶ | | N139,043,034.96 |
| ISEYIN | ▶ | | N181,159,690.46 |
| ITESIWAJU | ▶ | | N153,569,775.92 |



Total Allocation

| | | | |
|-----------------|---|---|-----------------|
| IWAJOWA | ▶ |  | N141,812,951.62 |
| OLORUNSOGO | ▶ |  | N129,469,578.41 |
| KAJOLA | ▶ |  | N161,184,654.01 |
| LAGELU | ▶ |  | N148,450,974.11 |
| OGBOMOSHO NORTH | ▶ |  | N155,860,840.68 |
| OGBOMOSHO SOUTH | ▶ |  | N132,115,718.44 |
| OGO-OLUWA | ▶ |  | N121,021,368.03 |
| OLUYOLE | ▶ |  | N160,763,582.33 |
| ONA-ARA | ▶ |  | N176,042,653.82 |
| ORELOPE | ▶ |  | N133,616,087.43 |
| ORI IRE | ▶ |  | N157,826,502.82 |
| OYO EAST | ▶ |  | N136,489,239.04 |
| OYO WEST | ▶ |  | N137,757,800.37 |
| SAKI EAST | ▶ |  | N135,550,274.40 |
| IFEDAPO | ▶ |  | N153,840,904.84 |

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT

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



PLATEAU STATE

17
No. of LGCs

BENEFICIARIES

| | | |
|--|---|---|
| Gross Statutory Allocation ₦3,215,925,661.24 | 13% Share of Derivation (Net) N0.00 | Gross Total ₦3,215,925,661.24 |
|--|---|---|

DEDUCTIONS

| | | |
|--|---|---|
| External Debt ₦21,796,157.75 | Contractual Obligation (ISPO) ₦400,864,283.56 | Other Deductions (see Note) ₦1,302,461,807.00 |
|--|---|---|

| | | |
|--|--|--|
| Net Statutory Allocation ₦1,490,803,412.94 | | Gross VAT Allocation ₦922,787,608.46 |
| Dist. of N53B from FOREX Equalisation Account = ₦339,281,653.07 | | Deductions ----- |
| Dist. of N15B from Good and Valuable Consid. Account = ₦96,023,109.36 | | |
| Exchange Gain Allocation = ₦5,110,531.62 | | Net VAT Allocation ₦922,787,608.46 |
| Total Gross Amount ₦4,579,128,563.76 | Total Net Amount ₦2,854,006,315.45 | |

LGAs

| | |
|-----------------------------------|-------------------|
| Gross Statutory Allocation | ₦2,178,954,310.36 |
| Deduction | N 0.00 |
| Value Added Tax | ₦553,013,078.65 |

Dist. of N53B from FOREX Equalisation Account = ₦229,880,693.23
Dist. of N15B from Good and Valuable Consid. Account = ₦65,060,573.56
Exchange Gain Allocation = ₦3,462,646.86

Total Allocation
₦3,030,371,302.67



Total Allocation

| | | | |
|----------------|---|--|------------------------|
| BARKIN LADI | ▶ | | N176,232,438.25 |
| BASSA | ▶ | | N178,249,731.90 |
| BOKKOS | ▶ | | N177,068,952.38 |
| JOS EAST | ▶ | | N136,100,482.44 |
| JOS NORTH | ▶ | | N239,915,907.51 |
| JOS SOUTH | ▶ | | N206,034,532.49 |
| KANAM | ▶ | | N176,645,926.48 |
| KANKE | ▶ | | N156,759,870.69 |
| LANGTANG NORTH | ▶ | | N161,306,789.90 |
| LANGTANG SOUTH | ▶ | | N152,309,287.63 |
| MANGU | ▶ | | N212,267,672.63 |
| MIKANG | ▶ | | N143,003,720.43 |
| PANKSHIN | ▶ | | N188,084,429.36 |
| QUAN-PAN | ▶ | | N188,200,392.83 |
| RIYOM | ▶ | | N151,443,345.62 |
| SHENDAM | ▶ | | N189,998,634.37 |
| WASE | ▶ | | N196,749,187.76 |

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT




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






RIVERS STATE


 **23**
No. of LGCs

BENEFICIARIES

| | | |
|--|--|---|
| Gross Statutory Allocation  N3,321,290,244.89 | 13% Share of Derivation (Net)  N7,804,352,331.50 | Gross Total  N11,125,642,576.39 |
|--|--|---|

DEDUCTIONS

| | | |
|--|--|--|
| External Debt  N224,300,373.94 | Contractual Obligation (ISPO)  N0.00 | Other Deductions (see Note)  N675,850,117.29 |
|--|--|--|

| | | |
|---|---|---|
| Net Statutory Allocation N10,225,492,085.16 |  | Gross VAT Allocation N1,369,160,666.35 |
| Dist. of N53B from FOREX Equalisation Account = N1,621,904,248.58 | | Deductions ----- |
| Dist. of N15B from Good and Valuable Consid. Account = N449,747,950.66 | | |
| Exchange Gain Allocation = N21,508,938.14 | | |
| Total Gross Amount N14,587,964,380.12 | | Total Net Amount N13,687,813,888.89 |

LGAs

Gross Statutory Allocation  **N2,700,934,662.17**

Deduction  **N0.00**

Value Added Tax  **N951,488,022.22**

Dist. of N53B from FOREX Equalisation Account = N284,949,863.13

Dist. of N15B from Good and Valuable Consid. Account = N80,646,187.68

Exchange Gain Allocation = N4,292,142.75

Total Allocation
N4,022,310,877.94



Total Allocation

| | | | |
|-------------------|---|--|------------------------|
| AHOADA | ▶ | | N147,913,082.09 |
| AHOADA WEST | ▶ | | N180,806,777.47 |
| AKUKUTORU | ▶ | | N163,877,183.42 |
| ANDONI | ▶ | | N176,019,784.59 |
| ASARITORU | ▶ | | N166,881,628.65 |
| BONNY | ▶ | | N166,552,688.86 |
| DEGEMA | ▶ | | N179,329,020.91 |
| ELEME | ▶ | | N171,251,623.12 |
| EMOHUA | ▶ | | N165,866,237.15 |
| ETCHE | ▶ | | N190,713,802.63 |
| GONAKA | ▶ | | N173,206,735.42 |
| IKWERRE | ▶ | | N165,019,449.87 |
| KHANA | ▶ | | N195,382,607.07 |
| OBIO/AKPOR | ▶ | | N240,048,092.30 |
| OBUA/ODUAL | ▶ | | N192,960,506.00 |
| OGBA/EGBEMA/NDONI | ▶ | | N194,370,530.59 |
| OGU/BOLO | ▶ | | N134,085,771.74 |
| OKRIKA | ▶ | | N167,281,274.51 |



Total Allocation

| | | | |
|---------------|---|---|------------------------|
| OMUMMA | ▶ |  | N133,221,102.07 |
| OPOBO/NKORO | ▶ |  | N144,706,894.23 |
| OYIGBO | ▶ |  | N146,384,191.71 |
| PORT HARCOURT | ▶ |  | N269,284,719.21 |
| TAI | ▶ |  | N157,147,174.34 |

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT

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



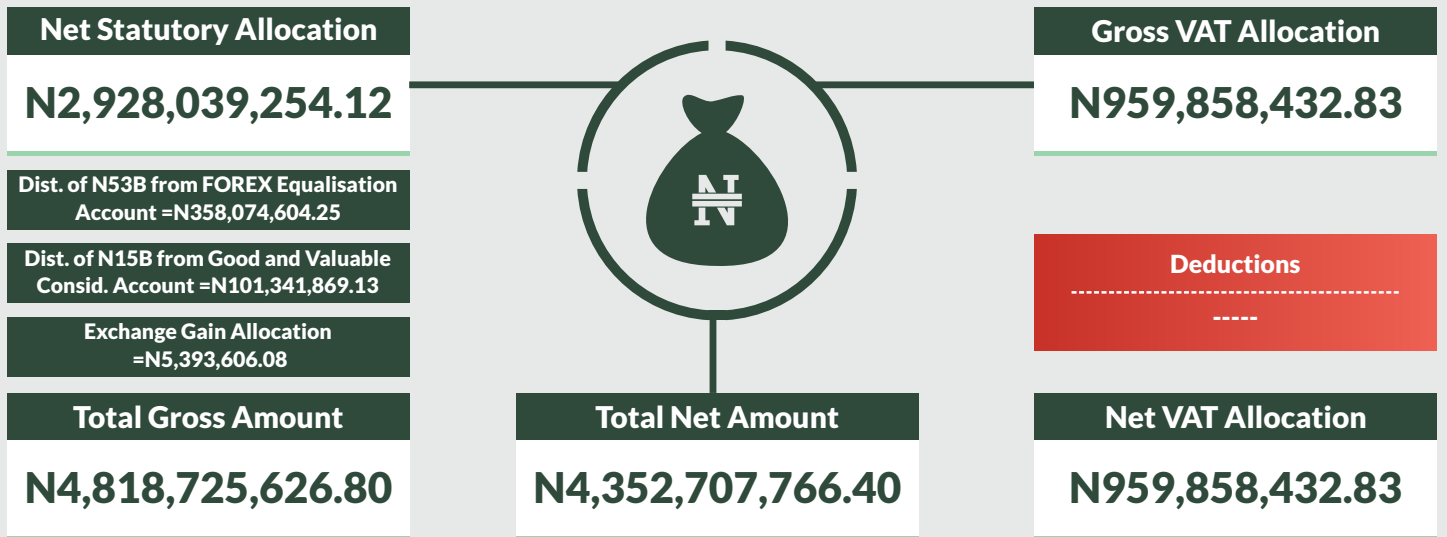
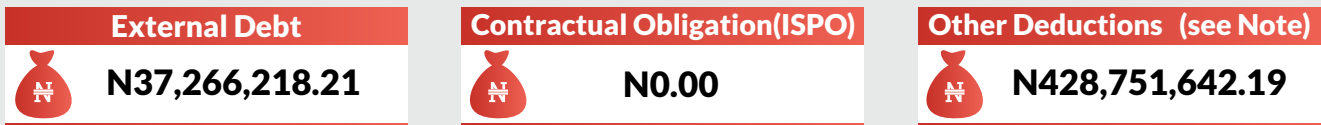
SOKOTO STATE

23
No. of LGCs

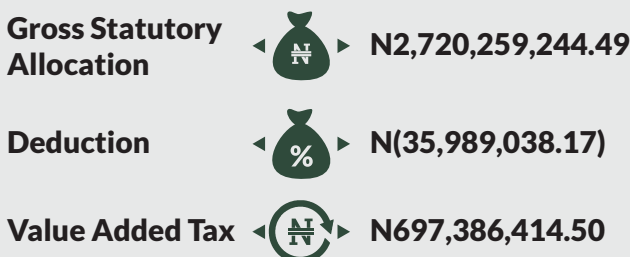
BENEFICIARIES



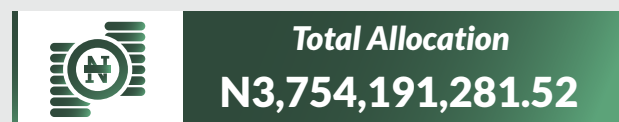
DEDUCTIONS



LGAs













Dist. of N53B from FOREX Equalisation Account = N286,988,615.56
Dist. of N15B from Good and Valuable Consid. Account = N81,223,193.08
Exchange Gain Allocation = N4,322,852.07





Total Allocation

| | | | |
|---------------------|---|---|------------------------|
| BINJI | ▶ |  | N140,162,232.48 |
| BODINGA | ▶ |  | N160,643,862.22 |
| DANGE-SHUNI | ▶ |  | N172,055,901.13 |
| GADA | ▶ |  | N187,645,561.46 |
| GORONYO | ▶ |  | N174,277,566.22 |
| GUDU | ▶ |  | N155,113,462.46 |
| GWADABAWA | ▶ |  | N182,494,632.33 |
| ILLELA | ▶ |  | N155,364,511.71 |
| ISA | ▶ |  | N171,870,362.64 |
| KEBBE | ▶ |  | N156,483,595.49 |
| KWARE | ▶ |  | N147,628,470.30 |
| RABAH | ▶ |  | N171,611,530.28 |
| SABON BIRNI | ▶ |  | N182,471,487.00 |
| SHAGARI | ▶ |  | N164,239,282.82 |
| SILAME | ▶ |  | N146,664,901.01 |
| SOKOTO NORTH | ▶ |  | N168,529,603.23 |
| SOKOTO SOUTH | ▶ |  | N164,975,259.19 |
| TAMBUWAL | ▶ |  | N182,966,319.17 |



Total Allocation

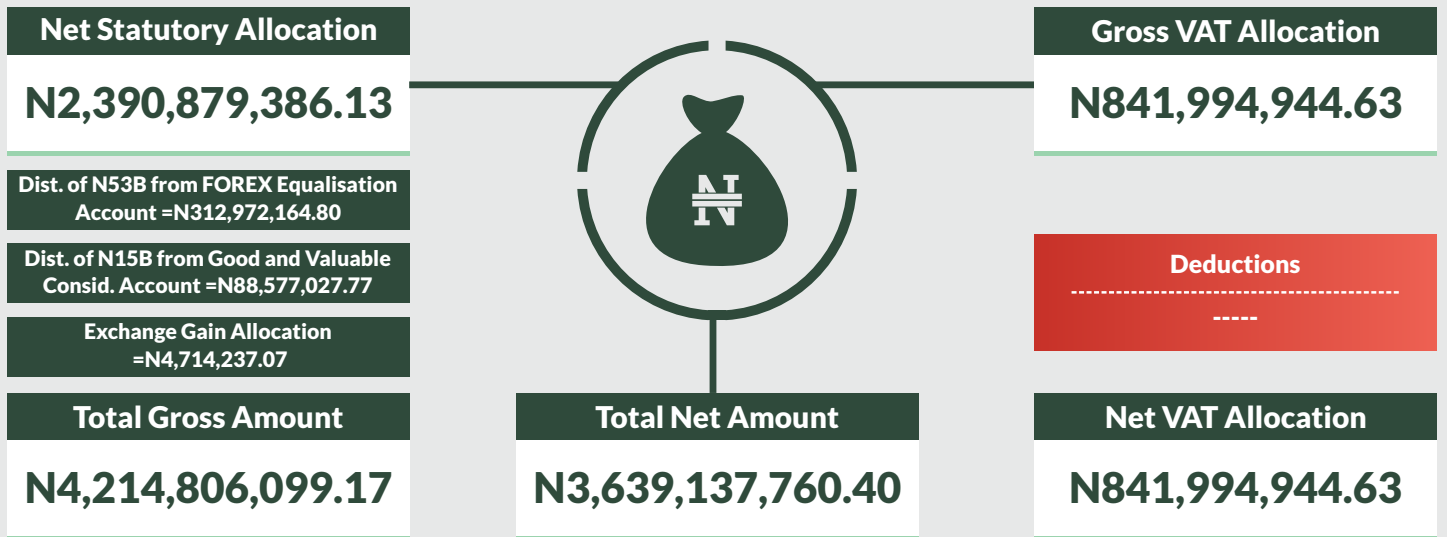
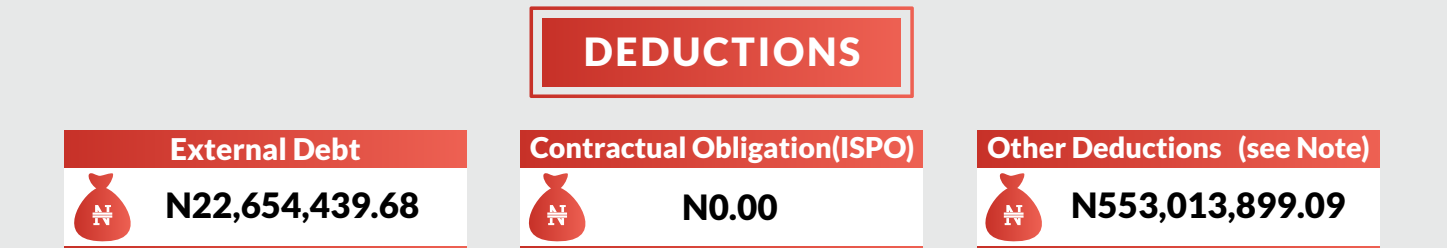
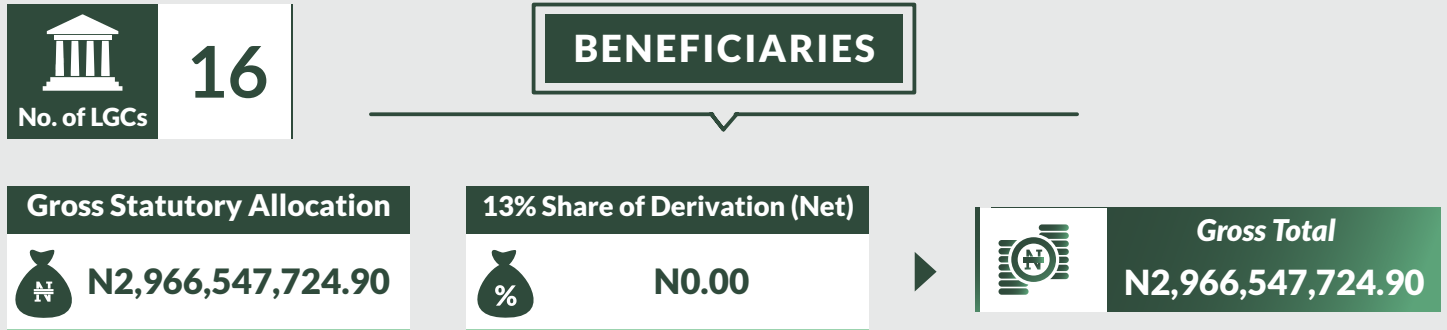
| | | | |
|----------------|---|--|------------------------|
| TANGAZA | ▶ | | N164,044,467.47 |
| TURETA | ▶ | | N148,643,248.66 |
| WAMAKKO | ▶ | | N159,749,951.11 |
| WURNO | ▶ | | N153,714,837.88 |
| YABO | ▶ | | N142,840,235.28 |

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT

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



TARABA STATE



LGAs

Gross Statutory Allocation **N2,038,843,404.54**

Deduction **N 0.00**

Value Added Tax **N477,293,519.50**

Dist. of N53B from FOREX Equalisation Account = N215,098,927.50

Dist. of N15B from Good and Valuable Consid. Account = N60,877,054.95

Exchange Gain Allocation = N3,239,992.09

Total Allocation
N2,795,352,898.58



Total Allocation

| | | | |
|--------------|---|--|------------------------|
| ARDO KOLA | ▶ | | N142,321,464.76 |
| BALI | ▶ | | N232,877,435.05 |
| DONGA | ▶ | | N165,752,661.03 |
| GASHAKA | ▶ | | N189,235,998.87 |
| GASSOL | ▶ | | N212,527,998.58 |
| IBI | ▶ | | N147,974,147.86 |
| JALINGO | ▶ | | N146,938,954.13 |
| KARIM LAMIDU | ▶ | | N215,376,436.91 |
| KURMI | ▶ | | N156,110,072.02 |
| LAU | ▶ | | N146,492,355.73 |
| SARDAUNA | ▶ | | N213,737,364.46 |
| TAKUM | ▶ | | N170,705,694.42 |
| USSA | ▶ | | N149,335,257.77 |
| WUKARI | ▶ | | N210,283,187.33 |
| YORRO | ▶ | | N141,716,099.92 |
| ZING | ▶ | | N153,967,769.74 |

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT

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



YOBE STATE

17
No. of LGCs

BENEFICIARIES

| | | |
|--|---|---|
| Gross Statutory Allocation ₦3,058,129,890.16 | 13% Share of Derivation (Net) ₦0.00 | Gross Total ₦3,058,129,890.16 |
|--|---|---|

DEDUCTIONS

| | | |
|--|---|---|
| External Debt ₦33,986,777.19 | Contractual Obligation (ISPO) ₦0.00 | Other Deductions (see Note) ₦242,539,775.00 |
|--|---|---|

| | | |
|--|--|--|
| Net Statutory Allocation ₦2,781,603,337.97 | | Gross VAT Allocation ₦858,587,998.34 |
| Dist. of N53B from FOREX Equalisation Account = ₦322,634,125.83 | | Deductions ----- |
| Dist. of N15B from Good and Valuable Consid. Account = ₦91,311,545.05 | | |
| Exchange Gain Allocation = ₦4,859,773.25 | | Net VAT Allocation ₦858,587,998.34 |
| Total Gross Amount ₦4,335,523,332.62 | Total Net Amount ₦4,058,996,780.43 | |

LGAs

Gross Statutory Allocation ₦2,049,878,364.36

Deduction ₦0.00

Value Added Tax ₦506,760,882.44

Dist. of N53B from FOREX Equalisation Account = ₦216,263,120.89

Dist. of N15B from Good and Valuable Consid. Account = ₦61,206,543.65

Exchange Gain Allocation = ₦3,257,528.10

Total Allocation
₦2,837,366,439.44



Total Allocation

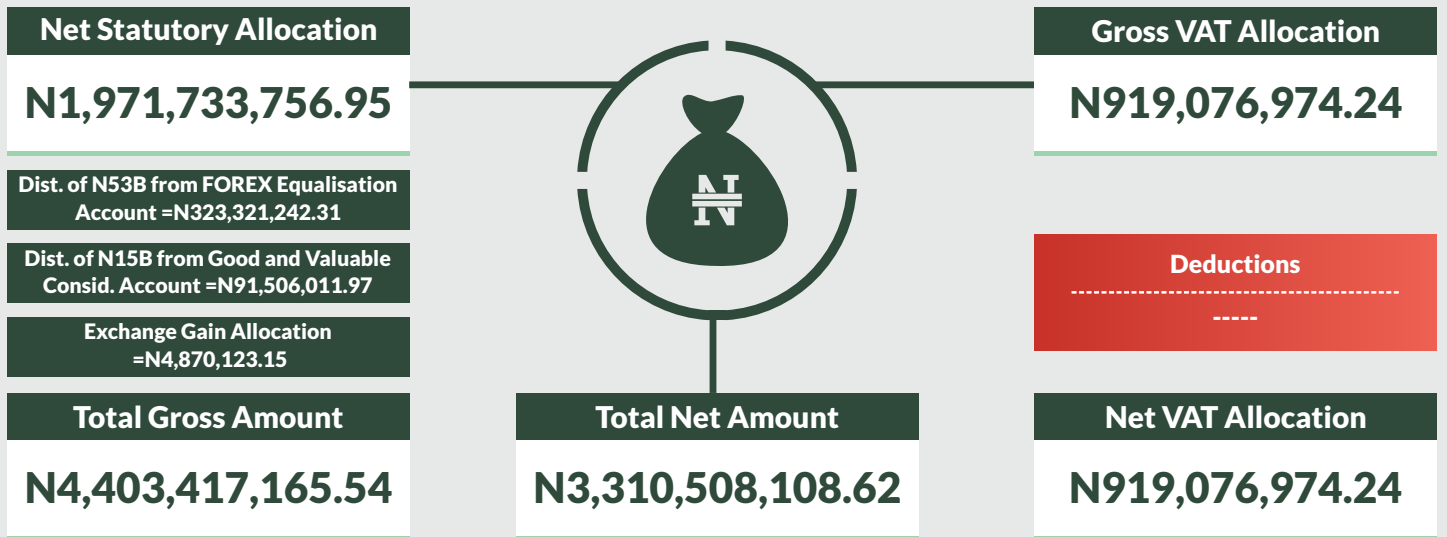
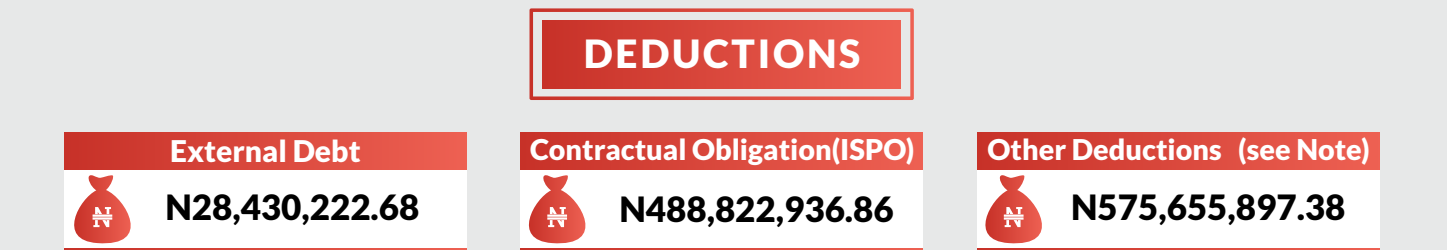
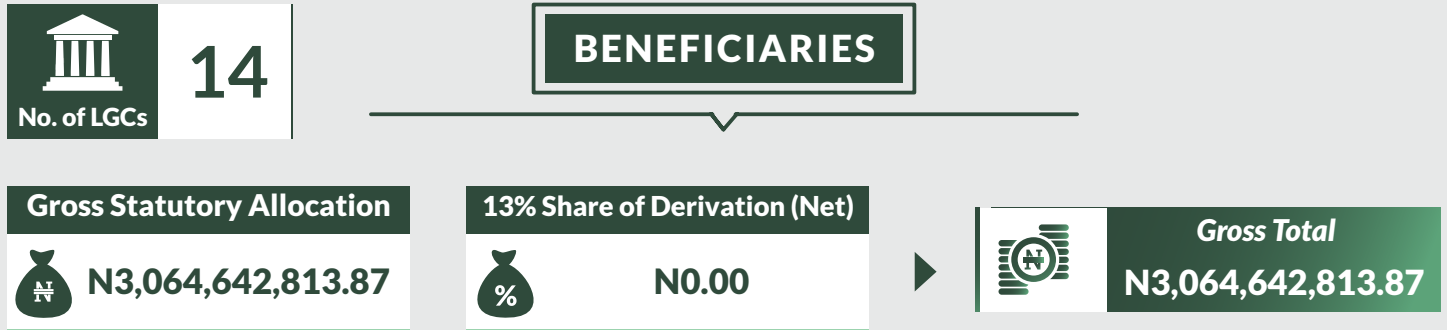
| | | | |
|----------|---|--|-----------------|
| BADE | ▶ | | N159,409,248.03 |
| BURSARI | ▶ | | N171,211,489.74 |
| DAMATURU | ▶ | | N146,543,323.20 |
| FIKA | ▶ | | N164,059,928.60 |
| FUNE | ▶ | | N228,737,488.19 |
| GEIDAM | ▶ | | N187,179,798.75 |
| GUJBA | ▶ | | N173,035,811.76 |
| GULAMI | ▶ | | N152,462,839.44 |
| JAKUSKO | ▶ | | N200,407,700.24 |
| KARASUWA | ▶ | | N143,967,678.75 |
| MACHINA | ▶ | | N136,126,914.52 |
| NANGERE | ▶ | | N145,851,541.86 |
| NGURU | ▶ | | N160,374,579.64 |
| POTISKUM | ▶ | | N176,976,940.36 |
| TARMUA | ▶ | | N158,277,199.03 |
| YUNUSARI | ▶ | | N167,014,219.19 |
| YUSUFARI | ▶ | | N165,729,738.12 |

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2019 DISBURSEMENT

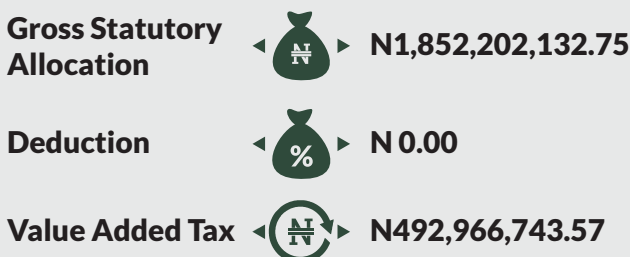
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of November, 2019 Shared in December, 2019



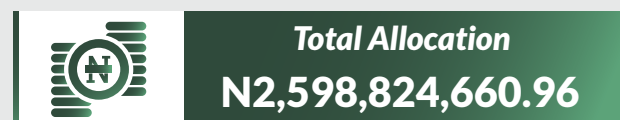
ZAMFARA STATE



LGAs



Dist. of N53B from FOREX Equalisation Account = N195,408,186.51
 Dist. of N15B from Good and Valuable Consid. Account = N55,304,203.73
 Exchange Gain Allocation = N2,943,394.40





Total Allocation

| | | | |
|---------------|---|--|------------------------|
| ANKA | ▶ | | N158,826,175.90 |
| BAKURA | ▶ | | N157,612,305.44 |
| BUKKUYUM | ▶ | | N181,807,510.23 |
| BUNGUDU | ▶ | | N200,158,859.92 |
| GUMMI | ▶ | | N175,525,684.50 |
| GUSAU | ▶ | | N242,358,252.72 |
| KAURA NAMODA | ▶ | | N188,268,578.21 |
| KIYAWA | ▶ | | N167,696,467.45 |
| MARADUN | ▶ | | N180,809,732.64 |
| MARU | ▶ | | N233,108,676.71 |
| SHINKAFI | ▶ | | N150,069,271.22 |
| TALATA MAFARA | ▶ | | N174,016,403.43 |
| TSAFE | ▶ | | N185,639,437.18 |
| ZURMI | ▶ | | N202,927,305.40 |

APPENDIX

Federal Ministry of Finance, Abuja

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

| S/n | Beneficiaries | Statutory | Distribution of ₦ ⁵³ Billion from FOREX Equalisation Account | Distribution of ₦ ¹⁵ Billion from Good and Valuable Consideration Account | Exchange Gain Allocation | VAT | Total |
|-----|----------------------------|---------------------------|---|--|-----------------------------|--------------------------|---------------------------|
| | | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ |
| 1 | FGN (see Table II) | 230,243,041,782.10 | 24,290,748,000.00 | 6,874,740,000.00 | 365,886,674.51 | 12,983,998,041.31 | 274,758,414,497.92 |
| 2 | State (see Table III) | 116,782,347,692.06 | 12,320,592,000.00 | 3,486,960,000.00 | 185,582,610.91 | 43,279,993,471.04 | 176,055,475,774.00 |
| 3 | LGCs (see Table IV) | 90,034,295,002.11 | 9,498,660,000.00 | 2,688,300,000.00 | 143,076,414.10 | 30,295,995,429.72 | 132,660,326,845.93 |
| 4 | 13% Derivation Fund | 42,143,938,657.14 | 6,890,000,000.00 | 1,950,000,000.00 | 90,280,382.30 | - | 51,074,219,039.44 |
| 5 | Cost of Collection - NCS | 4,934,901,287.79 | - | - | - | 481,873,739.84 | 5,416,775,027.63 |
| 6 | Refund to NCS | 107,799,547.48 | - | - | - | - | 107,799,547.48 |
| 7 | Cost of Collections - FIRS | 3,731,089,695.07 | - | - | - | 3,124,792,384.00 | 6,855,882,079.07 |
| 8 | Cost of Collection - DPR | 3,898,080,852.24 | - | - | - | - | 3,898,080,852.24 |
| | Total | 491,875,494,515.98 | 53,000,000,000.00 | 15,000,000,000.00 | 784,826,081.82 | 90,166,653,065.91 | 650,826,973,663.71 |

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

| S/n | Beneficiaries | Gross Statutory Allocation | Less Deductions | Net Statutory Allocation | Distribution of ₦ ⁵³ Billion from FOREX Equalisation Account | Distribution of ₦ ¹⁵ Billion from Good and Valuable Consideration Account | Exchange Gain Allocation | VAT | Total Net Amount |
|-----|----------------------------------|-------------------------------|--------------------------|-----------------------------|--|--|-----------------------------|--------------------------|---------------------------|
| | | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ |
| 1 | FGN (CRF Account) | 211,973,946,970.99 | 44,441,361,755.11 | 167,532,585,215.88 | 22,363,350,000.01 | 6,329,250,000.00 | 336,854,664.27 | 12,118,398,171.89 | 208,680,438,052.05 |
| 2 | Share of Derivation & Ecology | 4,370,596,844.76 | - | 4,370,596,844.76 | 461,099,999.99 | 130,500,000.00 | 6,945,457.00 | - | 4,969,142,301.75 |
| 3 | Stabilization | 2,185,298,422.38 | - | 2,185,298,422.38 | 230,550,000.00 | 65,250,000.00 | 3,472,728.50 | - | 2,484,571,150.88 |
| 4 | Development of Natural Resources | 7,342,602,699.20 | - | 7,342,602,699.20 | 774,648,000.00 | 219,240,000.00 | 11,668,367.75 | - | 8,348,159,066.95 |
| 5 | FCT-Abuja | 4,370,596,844.76 | 37,085,313.24 | 4,333,511,531.52 | 461,099,999.99 | 130,500,000.00 | 6,945,457.00 | 865,599,869.42 | 5,797,656,857.93 |
| | Sub-total | 230,243,041,782.09 | 44,478,447,068.35 | 185,764,594,713.74 | 24,290,747,999.99 | 6,874,740,000.00 | 365,886,674.52 | 12,983,998,041.31 | 230,279,967,429.56 |

Source: Office of the Accountant-General of the Federation

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

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

Federal Ministry of Finance, Budget & National Planning, Abuja

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

| 1 | 2 | 3 | 4 | 5 | 6=4+5 | 7 | 8 | 9 | 10=6-(7+8+9) | 11 | 12 | 13 | 14 | 15 | 16 | 17=6+11+12+13+14 | 18=10+11+12+13+16 | |
|-----|-----------------------|-------------|----------------------------|-------------------------------|---------------------------|-------------------------|-------------------------------|-----------------------------|---------------------------|---|--|--------------------------|--------------------------|-------------------------|--------------------------|---------------------------|---------------------------|-----|
| S/n | Beneficiaries | No. of LGCs | Gross Statutory Allocation | 13% Share of Derivation (Net) | Gross Total | Deductions | | | Net Statutory Allocation | Distribution of ₦53 Billion from FOREX Equalisation Account | Distribution of ₦15 Billion from Good and Valuable Consideration Account | Exchange Gain Allocation | 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 | N | N | |
| 1 | ABIA | 17 | 2,883,745,663.61 | 544,499,669.65 | 3,428,245,333.26 | 49,089,114.18 | 0.00 | 735,771,002.04 | 2,643,385,217.04 | 397,582,376.35 | 112,827,472.31 | 5,819,855.99 | 888,853,253.59 | - | 888,853,253.59 | 4,833,328,291.49 | 4,048,468,175.27 | 1 |
| 2 | ADAMAWA | 21 | 3,067,809,478.77 | - | 3,067,809,478.77 | 47,880,996.67 | 0.00 | 574,293,833.11 | 2,445,634,648.99 | 323,655,326.93 | 91,600,564.22 | 4,875,155.40 | 924,116,606.17 | - | 924,116,606.17 | 4,412,057,131.48 | 3,789,882,301.70 | 2 |
| 3 | AKWA IBOM | 31 | 3,096,318,391.16 | 9,480,399,997.76 | 12,576,718,388.91 | 49,992,746.22 | 0.00 | 1,230,984,275.92 | 11,295,741,366.77 | 1,889,201,426.98 | 542,558,601.07 | 25,759,338.79 | 1,019,545,451.10 | - | 1,019,545,451.10 | 16,053,783,206.85 | 14,772,806,184.71 | 3 |
| 4 | ANAMBRA | 21 | 3,062,062,298.88 | - | 3,062,062,298.88 | 48,797,314.90 | 0.00 | 242,539,775.00 | 2,770,725,208.98 | 323,048,996.77 | 91,428,961.35 | 4,866,022.37 | 1,051,065,963.24 | - | 1,051,065,963.24 | 4,532,472,242.61 | 4,241,135,152.71 | 4 |
| 5 | BAUCHI | 20 | 3,683,763,536.67 | - | 3,683,763,536.67 | 122,545,636.67 | 0.00 | 201,255,000.00 | 2,441,879,483.27 | 388,638,766.53 | 109,992,103.74 | 5,853,987.94 | 1,046,243,859.69 | - | 1,046,243,859.69 | 5,234,492,254.57 | 3,992,608,201.17 | 5 |
| 6 | BAYELSA | 8 | 2,724,937,972.75 | 8,147,019,234.86 | 10,871,957,207.61 | 37,128,394.56 | 0.00 | 1,431,714,433.87 | 9,403,114,379.18 | 1,577,932,199.24 | 437,783,893.46 | 20,831,735.46 | 797,891,542.34 | - | 797,891,542.34 | 13,706,396,578.11 | 12,237,553,749.68 | 6 |
| 7 | BENUE | 23 | 3,453,766,448.96 | - | 3,453,766,448.96 | 25,850,279.32 | 103,855,987.23 | 518,048,825.84 | 2,806,011,356.57 | 364,373,966.80 | 103,124,707.59 | 5,488,492.12 | 1,008,839,413.73 | - | 1,008,839,413.73 | 4,935,593,029.19 | 4,287,837,936.80 | 7 |
| 8 | BORNO | 27 | 3,826,278,252.31 | - | 3,826,278,252.31 | 16,982,764.75 | 0.00 | 475,638,244.67 | 3,333,657,242.89 | 403,674,135.33 | 114,247,396.79 | 6,080,462.69 | 1,005,874,219.41 | - | 1,005,874,219.41 | 5,356,154,466.52 | 4,863,533,457.10 | 8 |
| 9 | CROSS RIVER | 18 | 3,096,846,441.53 | - | 3,096,846,441.53 | 114,172,380.52 | 633,134,951.92 | 903,535,446.17 | 1,446,003,662.92 | 326,718,740.01 | 92,467,567.93 | 4,921,298.98 | 905,308,911.08 | - | 905,308,911.08 | 4,426,262,959.52 | 2,775,420,180.91 | 9 |
| 10 | DELTA | 25 | 3,126,950,791.10 | 12,760,082,953.61 | 15,887,033,744.72 | 27,218,783.03 | 0.00 | 1,385,998,840.29 | 14,473,816,121.40 | 2,466,848,243.29 | 702,290,992.33 | 33,160,903.47 | 1,138,608,580.07 | - | 1,138,608,580.07 | 20,227,942,463.87 | 18,814,724,840.55 | 10 |
| 11 | EBONYI | 13 | 2,755,193,176.84 | - | 2,755,193,176.84 | 43,683,865.48 | 0.00 | 418,207,446.33 | 2,293,301,865.04 | 290,674,161.68 | 82,266,272.17 | 4,378,366.71 | 874,557,294.80 | - | 874,557,294.80 | 4,007,069,272.20 | 3,545,177,960.39 | 11 |
| 12 | EDO | 18 | 2,879,618,442.99 | 1,373,856,142.13 | 4,253,474,585.12 | 78,949,802.44 | 0.00 | 667,743,490.04 | 3,506,781,292.64 | 506,028,204.45 | 145,277,039.19 | 7,321,340.79 | 933,773,387.06 | - | 933,773,387.06 | 5,845,874,556.61 | 5,099,181,264.13 | 12 |
| 13 | EKITI | 16 | 2,753,638,437.39 | - | 2,753,638,437.39 | 86,493,536.70 | 102,458,000.01 | 577,098,993.81 | 1,987,587,906.87 | 290,510,135.93 | 82,219,849.79 | 4,375,896.02 | 847,927,142.33 | - | 847,927,142.33 | 3,978,671,461.47 | 3,212,620,930.95 | 13 |
| 14 | ENUGU | 17 | 3,097,113,720.28 | - | 3,097,113,720.28 | 66,510,511.54 | 0.00 | 359,035,558.30 | 2,671,567,650.44 | 326,746,938.04 | 92,475,548.50 | 4,921,723.72 | 974,159,004.40 | - | 974,159,004.40 | 4,495,416,934.94 | 4,069,870,865.10 | 14 |
| 15 | GOMBE | 11 | 2,900,787,142.28 | - | 2,900,787,142.28 | 33,506,010.78 | 533,792,423.91 | 397,856,398.70 | 1,935,632,308.89 | 306,034,392.75 | 86,613,507.38 | 4,609,734.79 | 842,972,756.26 | - | 842,972,756.26 | 4,141,017,533.46 | 3,175,862,700.07 | 15 |
| 16 | IMO | 27 | 3,201,959,601.77 | 888,042,634.82 | 4,090,002,236.59 | 52,497,971.65 | 0.00 | 1,008,399,959.65 | 3,029,104,309.25 | 486,692,974.71 | 138,342,302.07 | 7,066,922.56 | 990,223,481.78 | - | 990,223,481.78 | 5,712,327,917.71 | 4,651,429,990.37 | 16 |
| 17 | JIGAWA | 27 | 3,444,004,578.96 | - | 3,444,004,578.96 | 28,348,661.27 | 0.00 | 315,790,791.37 | 3,099,865,126.32 | 363,344,084.98 | 102,833,231.60 | 5,472,979.22 | 1,036,309,336.59 | - | 1,036,309,336.59 | 4,951,964,211.34 | 4,607,824,758.70 | 17 |
| 18 | KADUNA | 23 | 4,035,051,937.94 | - | 4,035,051,937.94 | 212,722,827.42 | 0.00 | 355,822,116.18 | 3,466,506,994.34 | 425,699,856.25 | 120,481,091.39 | 6,412,231.72 | 1,302,262,876.15 | - | 1,302,262,876.15 | 5,889,907,993.46 | 5,321,363,049.86 | 18 |
| 19 | KANO | 44 | 4,884,879,592.72 | - | 4,884,879,592.72 | 68,651,257.31 | 0.00 | 649,163,654.49 | 4,167,064,680.92 | 515,357,069.12 | 145,855,774.28 | 7,762,720.37 | 1,635,784,746.90 | - | 1,635,784,746.90 | 7,189,639,903.38 | 6,471,824,991.58 | 19 |
| 20 | KATSINA | 34 | 3,785,642,660.91 | - | 3,785,642,660.91 | 101,946,138.66 | 0.00 | 405,233,362.09 | 3,278,463,160.16 | 399,387,061.53 | 113,034,074.02 | 6,015,887.36 | 1,157,745,876.36 | - | 1,157,745,876.36 | 5,461,825,560.17 | 4,954,646,059.42 | 20 |
| 21 | KEBBI | 21 | 3,251,885,932.48 | - | 3,251,885,932.48 | 40,527,697.23 | 0.00 | 454,134,183.78 | 2,757,224,051.47 | 343,075,478.41 | 97,096,833.51 | 5,167,677.25 | 916,801,942.99 | - | 916,801,942.99 | 4,614,027,864.64 | 4,119,365,983.63 | 21 |
| 22 | KOGI | 21 | 3,403,742,858.15 | - | 3,403,742,858.15 | 28,785,406.33 | 117,593,824.10 | 99,912,935.00 | 2,645,863,258.63 | 359,096,454.71 | 101,631,072.09 | 5,408,998.01 | 933,557,625.95 | - | 933,557,625.95 | 4,803,437,008.90 | 4,045,557,409.38 | 22 |
| 23 | KWARA | 16 | 2,741,361,653.04 | - | 2,741,361,653.04 | 37,140,990.01 | 0.00 | 573,621,836.71 | 2,130,598,826.32 | 289,214,929.48 | 81,853,281.93 | 4,356,386.59 | 829,861,478.40 | - | 829,861,478.40 | 3,946,647,729.43 | 3,335,884,902.71 | 23 |
| 24 | LAGOS | 20 | 4,125,597,712.45 | - | 4,125,597,712.45 | 1,233,025,932.79 | 2,000,000,000.00 | - | 892,571,779.66 | 435,252,477.59 | 123,184,663.47 | 6,556,120.94 | 8,201,811,203.23 | 1,000,000,000.00 | 7,201,811,203.23 | 12,892,402,177.68 | 8,659,376,244.89 | 24 |
| 25 | NASSARAWA | 13 | 2,840,056,563.06 | - | 2,840,056,563.06 | 34,223,647.02 | 226,360,533.05 | 276,871,296.02 | 2,302,601,086.97 | 299,627,288.39 | 84,800,175.96 | 4,513,225.86 | 784,557,969.72 | - | 784,557,969.72 | 4,013,555,222.99 | 3,476,099,746.90 | 25 |
| 26 | NIGER | 25 | 3,647,926,204.53 | - | 3,647,926,204.53 | 43,801,311.84 | 275,631,992.38 | 321,393,236.05 | 3,007,099,664.26 | 384,857,911.32 | 108,922,050.37 | 5,797,037.68 | 1,012,815,704.77 | - | 1,012,815,704.77 | 5,160,318,908.67 | 4,519,492,368.40 | 26 |
| 27 | OGUN | 20 | 2,861,149,668.17 | - | 2,861,149,668.17 | 65,958,551.52 | 0.00 | 1,285,898,299.38 | 1,509,292,817.27 | 301,852,620.78 | 85,429,987.02 | 4,546,745.60 | 1,059,055,771.48 | - | 1,059,055,771.48 | 4,312,034,793.04 | 2,960,177,942.14 | 27 |
| 28 | ONDO | 18 | 2,866,817,926.09 | 1,145,685,692.82 | 4,012,503,618.90 | 51,252,138.68 | 307,710,850.70 | 515,126,931.65 | 3,138,413,697.87 | 486,544,454.82 | 140,813,483.39 | 7,112,042.23 | 940,719,906.66 | - | 940,719,906.66 | 5,587,693,506.00 | 4,713,603,584.97 | 28 |
| 29 | OSUN | 30 | 2,808,699,107.69 | - | 2,808,699,107.69 | 104,632,899.01 | 305,678,787.00 | 1,527,614,502.94 | 870,772,918.74 | 296,319,062.26 | 83,863,885.55 | 4,463,394.72 | 933,146,569.39 | - | 933,146,569.39 | 4,126,492,019.61 | 2,188,565,830.66 | 29 |
| 30 | OYO | 33 | 3,454,148,049.02 | - | 3,454,148,049.02 | 321,052,947.91 | 99,912,935.00 | 818,716,101.66 | 2,214,466,064.45 | 364,414,225.79 | 103,136,101.64 | 5,489,098.53 | 1,414,134,970.56 | - | 1,414,134,970.56 | 5,341,322,445.53 | 4,101,640,460.96 | 30 |
| 31 | PLATEAU | 17 | 3,215,925,661.24 | - | 3,215,925,661.24 | 21,796,157.75 | 400,864,283.56 | 1,302,461,807.00 | 1,490,803,412.94 | 339,281,653.07 | 96,023,109.36 | 5,110,531.62 | 922,787,608.46 | - | 922,787,608.46 | 4,579,128,563.76 | 2,854,006,315.45 | 31 |
| 32 | RIVERS | 23 | 3,321,290,244.89 | 7,804,352,331.50 | 11,125,642,576.39 | 224,300,373.94 | 0.00 | 675,850,117.29 | 10,225,492,085.16 | 1,621,904,248.58 | 449,747,950.66 | 21,508,938.14 | 1,369,160,666.35 | - | 1,369,160,666.35 | 14,587,964,380.12 | 13,687,813,888.89 | 32 |
| 33 | SOKOTO | 23 | 3,394,057,114.52 | - | 3,394,057,114.52 | 37,266,218.21 | 0.00 | 428,751,642.19 | 2,928,039,254.12 | 358,074,604.25 | 101,341,869.13 | 5,393,606.08 | 959,858,432.83 | - | 959,858,432.83 | 4,818,725,626.80 | 4,352,707,766.40 | 33 |
| 34 | TARABA | 16 | 2,966,547,724.90 | - | 2,966,547,724.90 | 22,654,439.68 | 0.00 | 553,013,899.09 | 2,390,879,386.13 | 312,972,164.80 | 88,577,027.77 | 4,714,237.07 | 841,994,944.63 | - | 841,994,944.63 | 4,214,806,099.17 | 3,639,137,760.40 | 34 |
| 35 | YOBE | 17 | 3,058,129,890.16 | - | 3,058,129,890.16 | 33,986,777.19 | 0.00 | 242,539,775.00 | 2,781,603,337.97 | 322,634,125.83 | 91,311,545.05 | 4,859,732.25 | 858,987,998.34 | - | 858,987,998.34 | 4,335,523,332.62 | 4,058,996,780.43 | 35 |
| 36 | ZAMFARA | 14 | 3,064,642,813.87 | - | 3,064,642,813.87 | 28,430,222.68 | 488,822,936.86 | 575,655,897.38 | 1,971,733,756.95 | 323,321,242.31 | 91,506,011.97 | 4,870,123.15 | 919,076,974.24 | - | 919,076,974.24 | 4,403,417,165.54 | 3,310,508,108.62 | 36 |
| | Total (States) | | 116,782,347,692.06 | 42,143,938,657.14 | 158,926,286,349.20 | 3,641,804,905.20 | 5,797,072,505.72 | 23,734,109,556.53 | 125,753,299,381.75 | 19,210,592,000.03 | 5,436,960,000.00 | 275,862,993.19 | 43,279,993,471.04 | 1,000,000,000.00 | 42,279,993,471.04 | 227,129,694,813.45 | 192,956,707,846.01 | |

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 November, 2019 Shared in December, 2019**

| State | S/n | Local Government Councils | Gross Statutory Allocation | Deduction | Distribution of ₦53 Billion from FOREX Equalisation Account | Distribution of ₦15 Billion from Good and Valuable Consideration Account | Exchange Gain Difference | Value Added Tax | Total Allocation |
|----------------------|-----|---------------------------|----------------------------|-----------|---|--|--------------------------|-----------------------|-------------------------|
| | | | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ |
| ABIA | 1 | ABA NORTH | 95,738,465.36 | - | 10,100,452.63 | 2,858,618.67 | 152,141.10 | 27,312,287.01 | 136,161,964.76 |
| | 2 | ABA SOUTH | 159,727,157.52 | - | 16,851,289.41 | 4,769,232.85 | 253,827.60 | 47,854,516.98 | 229,456,024.36 |
| | 3 | AROCHUKWU | 112,385,641.25 | - | 11,856,737.43 | 3,355,680.40 | 178,595.66 | 31,384,708.58 | 159,161,363.33 |
| | 4 | BENDE | 114,508,796.41 | - | 12,080,731.28 | 3,419,074.89 | 181,969.64 | 32,807,049.77 | 162,997,622.00 |
| | 5 | IKWUANO | 104,225,431.41 | - | 10,995,831.49 | 3,112,027.78 | 165,628.01 | 29,293,045.64 | 147,791,964.33 |
| | 6 | ISIALA NGWA NORTH | 107,637,930.49 | - | 11,355,851.73 | 3,213,920.30 | 171,050.92 | 30,315,144.37 | 152,693,897.82 |
| | 7 | ISIALA NGWA SOUTH | 104,437,622.90 | - | 11,018,217.79 | 3,118,363.53 | 165,965.21 | 29,083,249.51 | 147,823,418.94 |
| | 8 | ISUIKWUATO | 101,833,194.63 | - | 10,743,449.40 | 3,040,598.89 | 161,826.43 | 27,763,825.95 | 143,542,895.30 |
| | 9 | NNEOCHI | 109,863,515.41 | - | 11,590,651.98 | 3,280,373.20 | 174,587.67 | 30,977,063.85 | 155,886,192.11 |
| | 10 | OBIOMA NGWA | 111,489,238.20 | - | 11,762,166.49 | 3,328,915.04 | 177,171.16 | 32,114,092.68 | 158,871,583.56 |
| | 11 | OHAFIA | 121,922,399.83 | - | 12,862,869.89 | 3,640,434.88 | 193,750.83 | 36,250,602.39 | 174,870,057.83 |
| | 12 | OSISIOMA | 117,389,597.08 | - | 12,384,657.09 | 3,505,091.63 | 186,547.61 | 34,594,050.54 | 168,059,943.95 |
| | 13 | UGWUNAGBO | 89,641,285.66 | - | 9,457,197.33 | 2,676,565.28 | 142,451.87 | 25,697,421.67 | 127,614,921.81 |
| | 14 | UKWA EAST | 84,698,770.82 | - | 8,935,759.72 | 2,528,988.60 | 134,597.56 | 24,155,085.66 | 120,453,202.35 |
| | 15 | UKWA WEST | 88,196,229.91 | - | 9,304,743.28 | 2,633,417.91 | 140,155.49 | 26,082,924.50 | 126,357,471.08 |
| | 16 | UMUAHIA NORTH | 131,472,137.58 | - | 13,870,371.67 | 3,925,576.89 | 208,926.63 | 34,660,800.90 | 184,137,813.66 |
| | 17 | UMUAHIA SOUTH | 113,599,639.32 | - | 11,984,814.79 | 3,391,928.71 | 180,524.87 | 29,330,511.56 | 158,487,419.24 |
| ABIA TOTAL | | | 1,868,767,053.79 | - | 197,155,793.39 | 55,798,809.45 | 2,969,718.25 | 529,676,381.57 | 2,654,367,756.44 |
| ADAMAWA | 1 | DEMSA | 116,500,136.94 | - | 12,290,818.63 | 3,478,533.58 | 185,134.14 | 32,001,820.35 | 164,456,443.64 |
| | 2 | FUFORE | 142,322,088.09 | - | 15,015,046.49 | 4,249,541.46 | 226,168.64 | 33,757,328.97 | 195,570,173.65 |
| | 3 | GANYE | 121,187,298.78 | - | 12,785,316.39 | 3,618,485.77 | 192,582.66 | 30,952,255.27 | 168,735,938.87 |
| | 4 | GIREI | 106,101,226.22 | - | 11,193,728.72 | 3,168,036.43 | 168,608.89 | 28,738,584.61 | 149,370,184.87 |
| | 5 | GOMBI | 104,990,965.45 | - | 11,076,595.69 | 3,134,885.57 | 166,844.54 | 29,805,681.40 | 149,174,972.66 |
| | 6 | GUYUK | 112,250,471.36 | - | 11,842,476.94 | 3,351,644.42 | 178,380.86 | 31,841,697.39 | 159,464,670.96 |
| | 7 | HONG | 122,267,676.54 | - | 12,899,296.75 | 3,650,744.36 | 194,299.52 | 31,279,448.94 | 170,291,466.11 |
| | 8 | JADA | 127,902,189.15 | - | 13,493,740.45 | 3,818,983.15 | 203,253.51 | 31,237,048.17 | 176,655,214.42 |
| | 9 | YOLA-NORTH | 111,204,589.73 | - | 11,732,135.94 | 3,320,415.83 | 176,718.82 | 33,170,341.32 | 159,604,201.64 |
| | 10 | LAMURDE | 99,569,085.69 | - | 10,504,584.85 | 2,972,995.71 | 158,228.46 | 27,622,269.17 | 140,827,163.88 |
| | 11 | MADAGALI | 101,184,454.64 | - | 10,675,007.03 | 3,021,228.40 | 160,795.49 | 29,052,337.30 | 144,093,822.87 |
| | 12 | MAIHA | 99,066,095.00 | - | 10,451,519.10 | 2,957,977.10 | 157,429.14 | 27,519,156.74 | 140,152,177.09 |
| | 13 | MAYO-BELWA | 114,869,266.95 | - | 12,118,761.09 | 3,429,838.05 | 182,542.47 | 30,240,727.55 | 160,841,136.11 |
| | 14 | MICHIKA | 111,358,951.38 | - | 11,748,421.17 | 3,325,024.86 | 176,964.12 | 30,381,825.35 | 156,991,186.87 |
| | 15 | MUBI NORTH | 106,263,233.59 | - | 11,210,820.57 | 3,172,873.75 | 168,866.35 | 30,107,161.89 | 150,922,956.14 |
| | 16 | MUBI SOUTH | 98,997,482.56 | - | 10,444,280.46 | 2,955,928.43 | 157,320.11 | 28,669,886.28 | 141,224,897.83 |
| | 17 | NUMAN | 94,082,951.98 | - | 9,925,795.19 | 2,809,187.32 | 149,510.27 | 26,188,564.84 | 133,156,009.60 |
| | 18 | SHELLENG | 106,580,496.01 | - | 11,244,291.90 | 3,182,346.76 | 169,370.52 | 29,977,102.57 | 151,153,607.77 |
| | 19 | SONG | 134,154,778.93 | - | 14,153,391.58 | 4,005,676.86 | 213,189.70 | 32,809,967.27 | 185,337,004.34 |
| | 20 | TOUNGO | 114,941,247.20 | - | 12,126,355.04 | 3,431,987.28 | 182,656.86 | 23,676,790.17 | 154,359,036.55 |
| | 21 | YOLA-SOUTH | 111,386,740.38 | - | 11,751,352.92 | 3,325,854.60 | 177,008.28 | 32,933,987.89 | 159,574,944.07 |
| ADAMAWA TOTAL | | | 2,357,181,426.58 | - | 248,683,736.89 | 70,382,189.69 | 3,745,873.35 | 631,963,983.44 | 3,311,957,209.94 |

| | | | | | | | | | |
|------------------------|----|------------------|-------------------------|----------|-----------------------|----------------------|---------------------|-----------------------|-------------------------|
| AKWA IBOM | 1 | ABAK | 106,957,602.86 | - | 11,284,076.85 | 3,193,606.66 | 169,969.79 | 29,564,485.35 | 151,169,741.51 |
| | 2 | EASTERN OBOLO | 83,512,333.69 | - | 8,810,590.05 | 2,493,563.22 | 132,712.15 | 24,464,251.01 | 119,413,450.12 |
| | 3 | EKET | 110,259,939.22 | - | 11,632,474.87 | 3,292,209.87 | 175,217.64 | 31,737,573.34 | 157,097,414.94 |
| | 4 | EKPE ATAI | 84,526,767.09 | - | 8,917,613.24 | 2,523,852.80 | 134,324.22 | 25,376,679.14 | 121,479,236.50 |
| | 5 | ESSIEN UDIM | 113,590,095.22 | - | 11,983,807.88 | 3,391,643.74 | 180,509.70 | 33,043,426.05 | 162,189,482.59 |
| | 6 | ETIM EKPO | 99,006,563.57 | - | 10,445,238.51 | 2,956,199.58 | 157,334.54 | 27,378,086.24 | 139,943,422.43 |
| | 7 | ETINAN | 112,290,686.56 | - | 11,846,719.66 | 3,352,845.19 | 178,444.77 | 31,525,050.05 | 159,193,746.22 |
| | 8 | IBENO | 89,972,806.86 | - | 9,492,172.97 | 2,686,464.05 | 142,978.70 | 25,427,650.97 | 127,722,073.55 |
| | 9 | IBESIKPO ASUTAN | 104,416,555.49 | - | 11,015,995.17 | 3,117,734.48 | 165,931.73 | 29,435,335.08 | 148,151,551.95 |
| | 10 | IBIONO IBOM | 113,600,378.42 | - | 11,984,892.76 | 3,391,950.78 | 180,526.04 | 32,846,811.17 | 162,004,559.17 |
| | 11 | IKA | 87,429,996.90 | - | 9,223,905.34 | 2,610,539.25 | 138,937.84 | 25,269,151.32 | 124,672,530.65 |
| | 12 | IKONO | 103,413,975.73 | - | 10,910,222.54 | 3,087,798.83 | 164,338.50 | 29,097,882.12 | 146,674,217.72 |
| | 13 | IKOT ABASI | 103,443,132.59 | - | 10,913,298.60 | 3,088,669.42 | 164,384.83 | 29,105,609.06 | 146,715,094.50 |
| | 14 | IKOT EKPENE | 106,686,202.99 | - | 11,255,444.04 | 3,185,503.03 | 169,538.50 | 29,823,370.27 | 151,120,058.83 |
| | 15 | INI | 97,468,301.56 | - | 10,282,951.15 | 2,910,269.19 | 154,890.03 | 26,974,077.71 | 137,790,489.64 |
| | 16 | ITU | 99,520,045.93 | - | 10,499,411.14 | 2,971,531.45 | 158,150.53 | 28,781,597.07 | 141,930,736.12 |
| | 17 | MBO | 92,896,047.14 | - | 9,800,576.18 | 2,773,747.98 | 147,624.12 | 27,286,791.48 | 132,904,786.89 |
| | 18 | MKPAT ENIN | 115,414,476.18 | - | 12,176,280.92 | 3,446,117.24 | 183,408.88 | 32,093,337.20 | 163,313,620.43 |
| | 19 | NSIT IBOM | 96,304,835.12 | - | 10,160,204.90 | 2,875,529.69 | 153,041.13 | 27,585,414.95 | 137,079,025.79 |
| | 20 | NSIT UBUIUM | 101,328,743.70 | - | 10,690,229.59 | 3,025,536.68 | 161,024.79 | 28,859,385.92 | 144,064,920.67 |
| | 21 | OBAT AKARA | 105,396,610.83 | - | 11,119,391.46 | 3,146,997.58 | 167,489.17 | 30,161,277.76 | 149,991,766.81 |
| | 22 | OKOBO | 90,591,145.57 | - | 9,557,407.99 | 2,704,926.79 | 143,961.32 | 27,289,713.43 | 130,287,155.11 |
| | 23 | ONNA | 94,594,778.88 | - | 9,979,793.17 | 2,824,469.77 | 150,323.63 | 28,543,944.99 | 136,093,310.44 |
| | 24 | ORON | 96,891,657.92 | - | 10,222,114.98 | 2,893,051.41 | 153,973.67 | 26,212,097.62 | 136,372,895.60 |
| | 25 | ORUK ANAM | 114,159,837.06 | - | 12,043,915.91 | 3,408,655.45 | 181,415.09 | 31,743,871.77 | 161,537,695.28 |
| | 26 | UDUNG UKO | 85,038,428.44 | - | 8,971,593.75 | 2,539,130.31 | 135,137.32 | 23,992,518.13 | 120,676,807.95 |
| | 27 | UKANAFUN | 104,342,846.15 | - | 11,008,218.80 | 3,115,533.62 | 165,814.60 | 28,781,597.07 | 147,414,010.24 |
| | 28 | UQUO | 85,068,711.67 | - | 8,974,788.65 | 2,540,034.52 | 135,185.44 | 24,669,307.09 | 121,388,027.37 |
| | 29 | URUAN | 110,943,256.70 | - | 11,704,565.18 | 3,312,612.79 | 176,303.52 | 28,214,543.63 | 154,351,281.82 |
| | 30 | URUE OFFONG/ORUK | 91,800,083.30 | - | 9,684,951.49 | 2,741,024.01 | 145,882.49 | 25,153,571.89 | 129,525,513.17 |
| | 31 | UYO | 138,760,302.41 | - | 14,639,276.45 | 4,143,191.45 | 220,508.49 | 40,634,332.08 | 198,397,610.88 |
| AKWA IBOM TOTAL | | | 3,139,627,145.74 | - | 331,232,124.20 | 93,744,940.81 | 4,989,283.18 | 891,072,740.97 | 4,460,666,234.89 |
| ANAMBRA | 1 | AGUATA | 156,074,495.82 | - | 16,465,931.90 | 4,660,169.41 | 248,023.04 | 45,221,413.31 | 222,670,033.48 |
| | 2 | ANAMBRA EAST | 102,643,471.31 | - | 10,828,933.97 | 3,064,792.63 | 163,114.06 | 31,141,436.80 | 147,841,748.77 |
| | 3 | ANAMBRA WEST | 105,591,105.22 | - | 11,139,910.71 | 3,152,804.92 | 167,798.25 | 32,056,007.70 | 152,107,626.80 |
| | 4 | ANIOCHA | 127,627,450.08 | - | 13,464,755.35 | 3,810,779.81 | 202,816.91 | 39,691,132.60 | 184,796,934.75 |
| | 5 | AWKA NORTH | 96,928,896.15 | - | 10,226,043.63 | 2,894,163.29 | 154,032.85 | 28,497,200.32 | 138,700,336.23 |
| | 6 | AWKA SOUTH | 111,586,773.47 | - | 11,772,456.50 | 3,331,827.31 | 177,326.16 | 33,460,687.32 | 160,329,070.75 |
| | 7 | AYAMELUM | 103,415,766.41 | - | 10,910,411.46 | 3,087,852.30 | 164,341.34 | 31,471,227.76 | 149,049,599.26 |
| | 8 | DUNUKOFIA | 92,466,544.95 | - | 9,755,263.50 | 2,760,923.63 | 146,941.58 | 27,443,609.44 | 132,573,283.10 |
| | 9 | EKWUSIGWO | 102,701,431.32 | - | 10,835,048.77 | 3,066,523.24 | 163,206.17 | 31,459,604.88 | 148,225,814.38 |
| | 10 | IDEMILI NORTH | 162,477,366.58 | - | 17,141,437.75 | 4,851,350.31 | 258,198.05 | 49,157,022.61 | 233,885,375.28 |
| | 11 | IDEMILI SOUTH | 112,921,965.98 | - | 11,913,319.93 | 3,371,694.32 | 179,447.95 | 34,670,635.08 | 163,057,063.27 |
| | 12 | IHIALA | 138,058,440.91 | - | 14,565,229.73 | 4,122,234.83 | 219,393.14 | 40,805,110.48 | 197,770,409.09 |
| | 13 | NJIKOKA | 101,437,715.57 | - | 10,701,726.17 | 3,028,790.43 | 161,197.96 | 30,825,476.42 | 146,154,906.55 |
| | 14 | NNEWI NORTH | 100,576,098.59 | - | 10,610,825.18 | 3,003,063.73 | 159,828.74 | 31,416,619.72 | 145,766,435.96 |
| | 15 | NNEWI SOUTH | 120,713,341.57 | - | 12,735,313.68 | 3,604,334.06 | 191,829.48 | 36,357,250.57 | 173,602,069.36 |
| | 16 | OGBARU | 115,345,013.74 | - | 12,168,952.60 | 3,444,043.19 | 183,298.50 | 35,592,413.46 | 166,733,721.48 |
| | 17 | ONISHA NORTH | 96,627,261.44 | - | 10,194,221.03 | 2,885,156.89 | 153,553.51 | 29,298,074.83 | 139,158,267.70 |
| | 18 | ONISHA SOUTH | 100,123,441.53 | - | 10,563,069.65 | 2,989,548.01 | 159,109.40 | 30,059,080.93 | 143,894,249.53 |
| | 19 | ORUMBA NORTH | 108,124,815.53 | - | 11,407,218.33 | 3,228,458.02 | 171,824.65 | 32,379,954.76 | 155,312,271.28 |
| | 20 | ORUMBA SOUTH | 109,419,579.41 | - | 11,543,816.52 | 3,267,117.88 | 173,882.20 | 33,340,497.70 | 157,744,893.71 |
| | 21 | OYI | 105,058,909.37 | - | 11,083,763.80 | 3,136,914.28 | 166,952.52 | 32,095,811.18 | 151,542,351.15 |
| ANAMBRA TOTAL | | | 2,369,919,884.92 | - | 250,027,650.17 | 70,762,542.50 | 3,766,116.44 | 716,440,267.86 | 3,410,916,461.89 |

| | | | | | | | | | |
|---------------|----|------------------|------------------|------------------|----------------|---------------|--------------|----------------|------------------|
| BAUCHI | 1 | ALKALERI | 177,140,679.11 | - | 18,688,424.04 | 5,289,176.61 | 281,499.99 | 41,245,892.43 | 242,645,672.19 |
| | 2 | BAUCHI | 213,916,026.73 | - | 22,568,240.32 | 6,387,237.83 | 339,940.89 | 51,919,847.16 | 295,131,292.92 |
| | 3 | BOGORO | 93,555,418.43 | - | 9,870,140.16 | 2,793,435.89 | 148,671.95 | 25,323,917.53 | 131,691,583.95 |
| | 4 | DAMBAN | 110,567,218.90 | - | 11,664,893.02 | 3,301,384.82 | 175,705.95 | 29,655,353.89 | 155,364,556.58 |
| | 5 | DARAZO | 140,259,070.65 | - | 14,797,397.19 | 4,187,942.60 | 222,890.23 | 36,192,409.32 | 195,659,710.00 |
| | 6 | DASS | 92,877,419.34 | - | 9,798,610.94 | 2,773,191.78 | 147,594.52 | 25,695,849.52 | 131,292,666.08 |
| | 7 | GAMAWA | 148,174,026.80 | - | 15,632,428.75 | 4,424,272.29 | 235,468.14 | 38,451,467.62 | 206,917,663.60 |
| | 8 | GANJUWA | 149,577,361.65 | - | 15,780,481.23 | 4,466,173.93 | 237,698.23 | 36,119,100.79 | 206,180,815.83 |
| | 9 | GIADE | 105,211,118.09 | - | 11,099,821.89 | 3,141,459.03 | 167,194.40 | 30,047,999.28 | 149,667,592.68 |
| | 10 | I/GADAU | 120,497,435.77 | - | 12,712,535.52 | 3,597,887.41 | 191,486.38 | 34,789,807.54 | 171,789,152.61 |
| | 11 | JAMA'ARE | 93,237,105.76 | - | 9,836,558.03 | 2,783,931.52 | 148,166.10 | 27,510,056.90 | 133,515,818.31 |
| | 12 | KATAGUM | 144,387,374.00 | - | 15,232,935.11 | 4,311,208.05 | 229,450.65 | 39,073,648.55 | 203,234,616.37 |
| | 13 | KIRFI | 118,751,724.43 | - | 12,528,362.16 | 3,545,762.88 | 188,712.21 | 29,440,817.70 | 164,455,379.38 |
| | 14 | MISAU | 138,664,674.38 | - | 14,629,187.64 | 4,140,336.13 | 220,356.52 | 36,964,453.90 | 194,619,008.58 |
| | 15 | NINGI | 177,695,713.22 | - | 18,746,980.40 | 5,305,749.17 | 282,382.01 | 44,996,899.31 | 247,027,724.11 |
| | 16 | SHIRA | 133,214,947.39 | - | 14,054,238.91 | 3,977,614.79 | 211,696.19 | 35,050,705.36 | 186,509,202.64 |
| | 17 | TAWAWA BALEWA | 131,027,115.24 | - | 13,823,421.60 | 3,912,289.13 | 208,219.43 | 34,139,965.46 | 183,111,010.87 |
| | 18 | TORO | 184,264,705.52 | - | 19,440,012.14 | 5,501,890.23 | 292,821.01 | 42,608,171.28 | 252,107,600.17 |
| | 19 | WARJI | 102,553,993.96 | - | 10,819,494.06 | 3,062,120.96 | 162,971.87 | 27,304,676.16 | 143,903,257.01 |
| | 20 | ZAKI | 114,754,917.62 | - | 12,106,697.18 | 3,426,423.73 | 182,360.76 | 32,287,383.11 | 162,757,782.41 |
| BAUCHI TOTAL | | | 2,690,328,046.97 | - | 283,830,860.30 | 80,329,488.76 | 4,275,287.43 | 698,818,422.82 | 3,757,582,106.29 |
| BAYELSA | 1 | BRASS | 130,312,730.10 | - | 13,748,053.64 | 3,890,958.58 | 207,084.18 | 34,298,198.94 | 182,457,025.44 |
| | 2 | EKERMOR | 149,599,689.79 | - | 15,782,836.86 | 4,466,840.62 | 237,733.71 | 39,830,947.08 | 209,918,048.06 |
| | 3 | KOLOKUMA/OPOKUMA | 99,558,752.46 | - | 10,503,494.69 | 2,972,687.18 | 158,212.04 | 27,301,293.24 | 140,494,439.61 |
| | 4 | NEMBE | 122,760,439.58 | - | 12,951,283.47 | 3,665,457.59 | 195,082.59 | 30,784,194.82 | 170,356,458.05 |
| | 5 | OGBIA | 129,010,519.24 | - | 13,610,669.79 | 3,852,076.35 | 205,014.79 | 33,965,550.97 | 180,643,831.14 |
| | 6 | SAGBAMA | 126,837,367.27 | - | 13,381,401.24 | 3,787,189.03 | 201,561.37 | 34,434,361.89 | 178,641,880.81 |
| | 7 | SOUTHERN IJAW | 175,234,498.87 | - | 18,487,321.14 | 5,232,260.70 | 278,470.82 | 43,022,757.32 | 242,255,308.84 |
| | 8 | YENAGOA | 161,747,992.78 | - | 17,064,488.47 | 4,829,572.21 | 257,038.97 | 45,225,973.89 | 229,125,066.32 |
| BAYELSA TOTAL | | | 1,095,061,990.09 | - | 115,529,549.30 | 32,697,042.25 | 1,740,198.47 | 288,863,278.15 | 1,533,892,058.27 |
| BENUE | 1 | ADO | 128,883,789.94 | (6,066,891.24) | 13,597,299.79 | 3,848,292.39 | 204,813.40 | 31,500,377.90 | 171,967,682.18 |
| | 2 | AGATU | 113,720,443.50 | (6,066,891.24) | 11,997,559.68 | 3,395,535.76 | 180,716.84 | 27,386,334.75 | 150,613,699.28 |
| | 3 | APA | 110,115,199.20 | (6,066,891.24) | 11,617,204.73 | 3,287,888.13 | 174,987.63 | 26,168,335.39 | 145,296,723.84 |
| | 4 | BURUKU | 130,540,129.31 | (6,066,891.24) | 13,772,044.36 | 3,897,748.40 | 207,445.55 | 33,113,230.34 | 175,463,706.73 |
| | 5 | GBOKO | 169,420,763.36 | (6,066,891.24) | 17,873,969.34 | 5,058,670.57 | 269,232.02 | 43,191,691.31 | 229,747,435.36 |
| | 6 | GUMA | 138,418,887.12 | (6,066,891.24) | 14,603,256.97 | 4,132,997.26 | 219,965.94 | 32,326,121.47 | 183,634,337.52 |
| | 7 | GWER EAST | 131,303,235.62 | (6,066,891.24) | 13,852,552.43 | 3,920,533.71 | 208,658.22 | 30,511,134.90 | 173,729,223.64 |
| | 8 | GWER WEST | 112,835,764.05 | (6,066,891.24) | 11,904,225.59 | 3,369,120.45 | 179,310.97 | 27,816,316.18 | 150,037,845.99 |
| | 9 | KATSINA ALA | 142,540,672.42 | (6,066,891.24) | 15,038,107.24 | 4,256,068.09 | 226,516.00 | 34,476,613.04 | 190,471,085.55 |
| | 10 | KONSHISHA | 134,859,635.17 | (6,066,891.24) | 14,227,754.24 | 4,026,722.90 | 214,309.81 | 34,538,558.42 | 181,800,089.30 |
| | 11 | KWANDE | 154,405,281.79 | (6,066,891.24) | 16,289,829.05 | 4,610,328.98 | 245,370.43 | 36,033,623.74 | 205,517,542.74 |
| | 12 | LOGO | 118,574,161.79 | (6,066,891.24) | 12,509,629.22 | 3,540,461.10 | 188,430.04 | 30,862,808.03 | 159,608,598.94 |
| | 13 | MAKURDI | 142,435,438.33 | (6,066,891.24) | 15,027,004.99 | 4,252,925.94 | 226,348.77 | 39,195,889.80 | 195,070,716.59 |
| | 14 | OBI | 105,217,628.23 | (6,066,891.24) | 11,100,508.72 | 3,141,653.41 | 167,204.74 | 26,304,043.81 | 139,864,147.67 |
| | 15 | OGBADIBO | 110,533,344.84 | (6,066,891.24) | 11,661,319.29 | 3,300,373.38 | 175,652.12 | 28,242,401.68 | 147,846,200.08 |
| | 16 | OHIMINI | 100,819,890.37 | (6,066,891.24) | 10,636,545.33 | 3,010,343.02 | 160,216.15 | 24,526,653.02 | 133,086,756.65 |
| | 17 | OJU | 127,567,960.55 | (6,066,891.24) | 13,458,479.17 | 3,809,003.54 | 202,722.38 | 30,938,973.57 | 169,910,247.97 |
| | 18 | OKPOKWU | 119,544,141.93 | (6,066,891.24) | 12,611,962.58 | 3,569,423.37 | 189,971.47 | 31,355,254.30 | 161,203,862.40 |
| | 19 | OTUKPO | 140,008,194.99 | (6,066,891.24) | 14,770,929.69 | 4,180,451.80 | 222,491.56 | 36,875,730.24 | 189,990,907.03 |
| | 20 | TARKA | 97,036,564.83 | (6,066,891.24) | 10,237,402.72 | 2,897,378.13 | 154,203.95 | 25,046,890.30 | 129,305,548.69 |
| | 21 | UKUM | 132,680,359.66 | (6,066,891.24) | 13,997,839.66 | 3,961,652.73 | 210,846.66 | 33,970,920.59 | 178,754,728.06 |
| | 22 | USHONGO | 129,193,271.90 | (6,066,891.24) | 13,629,950.28 | 3,857,533.10 | 205,305.21 | 32,114,572.16 | 172,933,741.41 |
| | 23 | VANDEIKYA | 136,838,534.87 | (6,066,891.24) | 14,436,529.08 | 4,085,810.12 | 217,454.55 | 34,827,377.11 | 184,338,814.49 |
| BENUE TOTAL | | | 2,927,493,293.78 | (139,538,498.52) | 308,851,904.15 | 87,410,916.27 | 4,652,174.41 | 731,323,852.03 | 3,920,193,642.11 |

| | | | | | | | | | |
|--------------------------|----|-------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|-----------------------|-------------------------|
| BORNO | 1 | ABADAN | 114,916,965.23 | - | 12,123,793.28 | 3,431,262.25 | 182,618.27 | 26,417,268.36 | 157,071,907.39 |
| | 2 | ASKIRA UBA | 111,120,507.24 | - | 11,723,265.20 | 3,317,905.25 | 176,585.20 | 28,878,915.32 | 155,217,178.21 |
| | 3 | BAMA | 155,897,257.79 | - | 16,447,233.21 | 4,654,877.32 | 247,741.38 | 37,443,155.95 | 214,690,265.65 |
| | 4 | BAYO | 89,801,534.34 | - | 9,474,103.64 | 2,681,350.09 | 142,706.53 | 25,040,574.55 | 127,140,269.15 |
| | 5 | BIU | 124,292,619.31 | - | 13,112,929.15 | 3,711,206.36 | 197,517.43 | 31,345,107.55 | 172,659,379.80 |
| | 6 | CHIBOK | 89,539,834.37 | - | 9,446,494.17 | 2,673,536.09 | 142,290.65 | 24,204,701.55 | 126,006,856.83 |
| | 7 | DAMBOA | 150,097,812.45 | - | 15,835,389.03 | 4,481,713.88 | 238,525.29 | 34,948,912.99 | 205,602,353.63 |
| | 8 | DIKWA | 99,329,558.95 | - | 10,479,314.67 | 2,965,843.77 | 157,847.82 | 26,789,265.28 | 139,721,830.50 |
| | 9 | GUBIO | 117,968,913.20 | - | 12,445,775.21 | 3,522,389.21 | 187,468.22 | 29,832,575.45 | 163,957,121.29 |
| | 10 | GUZAMALA | 100,552,225.23 | - | 10,608,306.53 | 3,002,350.91 | 159,790.80 | 26,122,995.35 | 140,445,668.81 |
| | 11 | GWOZA | 144,875,401.72 | - | 15,284,422.27 | 4,325,779.89 | 230,226.19 | 37,853,917.44 | 202,569,747.50 |
| | 12 | HAWUL | 102,603,073.12 | - | 10,824,671.94 | 3,063,586.40 | 163,049.87 | 27,724,614.51 | 144,378,995.83 |
| | 13 | JERE | 118,380,048.20 | - | 12,489,150.15 | 3,534,665.14 | 188,121.57 | 33,626,307.76 | 168,218,292.81 |
| | 14 | KAGA | 104,641,794.65 | - | 11,039,758.01 | 3,124,459.81 | 166,289.66 | 25,757,231.92 | 144,729,534.06 |
| | 15 | KALA BALGE | 96,299,703.71 | - | 10,159,663.53 | 2,875,376.47 | 153,032.98 | 23,860,041.11 | 133,347,817.80 |
| | 16 | KONDUGA | 141,106,020.05 | - | 14,886,750.75 | 4,213,231.34 | 224,236.15 | 30,078,408.99 | 190,508,647.28 |
| | 17 | KUKAWA | 145,424,097.69 | - | 15,342,309.95 | 4,342,163.19 | 231,098.14 | 33,149,704.96 | 198,489,373.94 |
| | 18 | KWAYA KUSAR | 80,972,208.79 | - | 8,542,605.69 | 2,417,718.59 | 128,675.56 | 23,581,027.18 | 115,642,235.81 |
| | 19 | MAFA | 109,085,315.10 | - | 11,508,551.48 | 3,257,137.21 | 173,351.01 | 26,634,012.25 | 150,658,367.05 |
| | 20 | MAGUMERI | 129,090,649.28 | - | 13,619,123.54 | 3,854,468.93 | 205,142.13 | 29,017,870.36 | 175,787,254.25 |
| | 21 | MAIDUGURI METRO | 187,986,832.42 | - | 19,832,698.26 | 5,613,027.81 | 298,735.96 | 53,774,009.31 | 267,505,303.75 |
| | 22 | MARTE | 117,390,087.50 | - | 12,384,708.83 | 3,505,106.27 | 186,548.39 | 28,312,641.07 | 161,779,092.07 |
| | 23 | MOBBAR | 109,315,912.52 | - | 11,532,879.62 | 3,264,022.53 | 173,717.46 | 27,486,962.43 | 151,773,494.56 |
| | 24 | MONGUNO | 106,702,695.25 | - | 11,257,183.98 | 3,185,995.47 | 169,564.71 | 27,045,228.26 | 148,360,667.66 |
| | 25 | NGALA | 122,032,543.20 | - | 12,874,490.07 | 3,643,723.60 | 193,925.87 | 35,305,910.56 | 174,050,593.31 |
| | 26 | NGANZAI | 106,076,670.28 | - | 11,191,138.05 | 3,167,303.22 | 168,569.87 | 26,392,529.17 | 146,996,210.59 |
| | 27 | SHANI | 102,880,135.68 | - | 10,853,902.17 | 3,071,859.10 | 163,490.16 | 26,556,028.60 | 143,525,415.70 |
| BORNO TOTAL | | | 3,178,380,417.27 | - | 335,320,612.37 | 94,902,060.10 | 5,050,867.26 | 807,179,918.23 | 4,420,833,875.23 |
| CROSS RIVER | 1 | ABI | 109,066,607.88 | (2,017,457.56) | 11,506,577.86 | 3,256,578.64 | 173,321.28 | 30,059,338.69 | 152,044,966.79 |
| | 2 | AKAMKPA | 137,095,402.97 | (2,544,453.37) | 14,463,628.78 | 4,093,479.84 | 217,862.74 | 30,469,905.38 | 183,795,826.34 |
| | 3 | AKPABUYO | 131,240,671.06 | (2,434,582.26) | 13,845,951.84 | 3,918,665.62 | 208,558.80 | 38,279,308.47 | 185,058,573.52 |
| | 4 | BAKASSI | 84,678,779.09 | (1,558,697.37) | 8,933,650.58 | 2,528,391.67 | 134,565.79 | 22,759,848.65 | 117,476,538.42 |
| | 5 | BEKWARA | 101,154,864.03 | (1,868,649.67) | 10,671,885.20 | 3,020,344.87 | 160,748.47 | 27,528,279.14 | 140,667,472.04 |
| | 6 | BIASE | 116,371,168.01 | (2,154,700.07) | 12,277,212.35 | 3,474,682.74 | 184,929.19 | 31,642,452.16 | 161,795,744.39 |
| | 7 | BOKI | 133,413,407.83 | (2,475,446.61) | 14,075,176.58 | 3,983,540.54 | 212,011.57 | 32,743,573.45 | 181,952,263.35 |
| | 8 | CALABAR MUNICIPAL | 105,683,956.66 | (1,953,847.98) | 11,149,706.58 | 3,155,577.34 | 167,945.80 | 32,305,345.61 | 150,508,684.02 |
| | 9 | CALABAR SOUTH | 112,646,071.17 | (2,084,922.28) | 11,884,212.90 | 3,363,456.48 | 179,009.52 | 33,099,986.63 | 159,087,814.43 |
| | 10 | ETUNG | 88,206,263.70 | (1,625,005.68) | 9,305,801.85 | 2,633,717.50 | 140,171.43 | 25,864,325.00 | 124,525,273.80 |
| | 11 | IKOM | 120,356,203.07 | (2,231,802.60) | 12,697,635.40 | 3,593,670.40 | 191,261.94 | 31,200,912.78 | 165,807,880.99 |
| | 12 | OBANLIKU | 103,864,974.33 | (2,540,598.25) | 10,957,803.10 | 3,101,265.03 | 165,055.19 | 27,820,604.18 | 143,369,103.59 |
| | 13 | OBUBRA | 114,474,895.57 | (2,119,233.01) | 12,077,154.73 | 3,418,062.66 | 181,915.76 | 31,854,196.26 | 159,886,991.97 |
| | 14 | OBUDU | 108,377,552.66 | (2,004,350.13) | 11,433,882.22 | 3,236,004.40 | 172,226.28 | 31,053,062.02 | 152,268,377.45 |
| | 15 | ODUKPANI | 122,932,137.26 | (2,278,449.64) | 12,969,397.66 | 3,670,584.24 | 195,355.44 | 33,152,841.49 | 170,641,866.45 |
| | 16 | OGAJA | 115,535,120.10 | (2,139,279.57) | 12,189,008.91 | 3,449,719.50 | 183,600.60 | 31,818,938.04 | 161,037,107.59 |
| | 17 | YAKURR | 115,990,585.73 | (2,147,660.84) | 12,237,060.74 | 3,463,319.08 | 184,324.40 | 33,412,960.13 | 163,140,589.24 |
| | 18 | YALA | 127,913,087.91 | (2,372,129.21) | 13,494,890.27 | 3,819,308.57 | 203,270.83 | 34,347,530.17 | 177,405,958.53 |
| CROSS RIVER TOTAL | | | 2,049,001,749.04 | (38,551,266.10) | 216,170,637.57 | 61,180,369.12 | 3,256,135.04 | 559,413,408.23 | 2,850,471,032.91 |

| | | | | | | | | | |
|--------------|----|------------------|------------------|-----------------|----------------|---------------|--------------|----------------|------------------|
| DELTA | 1 | ANIOCHA NORTH | 89,572,570.73 | - | 9,449,947.87 | 2,674,513.55 | 142,342.67 | 29,952,403.40 | 131,791,778.23 |
| | 2 | ANIOCHA SOUTH | 97,630,548.12 | - | 10,300,068.24 | 2,915,113.65 | 155,147.87 | 32,283,017.06 | 143,283,894.93 |
| | 3 | BOMADI | 83,458,029.92 | - | 8,804,860.97 | 2,491,941.79 | 132,625.86 | 28,779,272.23 | 123,666,730.77 |
| | 4 | BURUTU | 119,944,279.84 | - | 12,654,177.31 | 3,581,370.94 | 190,607.34 | 36,767,368.90 | 173,137,804.33 |
| | 5 | ETHIOPE EAST | 109,130,656.71 | - | 11,513,335.04 | 3,258,491.05 | 173,423.06 | 36,191,160.01 | 160,267,065.88 |
| | 6 | ETHIOPE WEST | 111,786,976.12 | - | 11,793,577.98 | 3,337,805.09 | 177,644.30 | 36,372,970.35 | 163,468,973.83 |
| | 7 | IKA NORTH EAST | 118,514,822.02 | - | 12,503,368.85 | 3,538,689.30 | 188,335.74 | 35,078,545.71 | 169,823,761.62 |
| | 8 | IKA SOUTH | 111,464,923.96 | - | 11,759,601.32 | 3,328,189.05 | 177,132.52 | 33,710,877.49 | 160,440,724.34 |
| | 9 | ISOKO NORTH | 104,880,279.19 | - | 11,064,918.24 | 3,131,580.63 | 166,668.65 | 32,513,591.52 | 151,757,038.22 |
| | 10 | ISOKO SOUTH | 117,279,560.94 | - | 12,373,048.23 | 3,501,806.10 | 186,372.75 | 37,939,136.49 | 171,279,924.52 |
| | 11 | NDOKWA EAST | 98,550,978.04 | - | 10,397,174.02 | 2,942,596.42 | 156,610.55 | 29,852,407.72 | 141,899,766.76 |
| | 12 | NDOKWA WEST | 101,640,429.47 | - | 10,723,112.59 | 3,034,843.18 | 161,520.10 | 32,849,291.31 | 148,409,196.65 |
| | 13 | OKPE | 93,100,439.90 | - | 9,822,139.71 | 2,779,850.86 | 147,948.92 | 31,596,358.40 | 137,446,737.79 |
| | 14 | OSHIMILI NORTH | 91,179,316.98 | - | 9,619,460.35 | 2,722,488.78 | 144,896.01 | 30,641,010.03 | 134,307,172.15 |
| | 15 | OSHIMILI SOUTH | 98,940,075.64 | - | 10,438,224.00 | 2,954,214.34 | 157,228.88 | 32,867,342.48 | 145,357,085.34 |
| | 16 | PATANI | 81,708,928.56 | - | 8,620,329.97 | 2,439,716.03 | 129,846.30 | 27,549,650.00 | 120,448,470.86 |
| | 17 | SAPALE | 102,918,712.25 | - | 10,857,972.01 | 3,073,010.95 | 163,551.46 | 34,314,357.93 | 151,327,604.60 |
| | 18 | UDU | 108,208,367.04 | - | 11,416,033.05 | 3,230,952.75 | 171,957.42 | 32,462,035.31 | 155,489,345.57 |
| | 19 | UGHELLI NORTH | 141,316,977.79 | - | 14,909,006.89 | 4,219,530.25 | 224,571.39 | 43,998,355.41 | 204,668,441.72 |
| | 20 | UGHELLI SOUTH | 112,024,151.98 | - | 11,818,600.14 | 3,344,886.83 | 178,021.21 | 37,021,254.05 | 164,386,914.20 |
| | 21 | UKWUANI | 88,845,100.74 | - | 9,373,199.45 | 2,652,792.30 | 141,186.63 | 30,970,476.33 | 131,982,755.45 |
| | 22 | UVWIE | 104,391,810.38 | - | 11,013,384.55 | 3,116,995.63 | 165,892.41 | 35,585,991.34 | 154,274,074.30 |
| | 23 | WARRI SOUTH | 129,729,003.66 | - | 13,686,470.23 | 3,873,529.31 | 206,156.56 | 42,854,833.35 | 190,349,993.10 |
| | 24 | WARRI NORTH | 106,759,367.82 | - | 11,263,162.96 | 3,187,687.63 | 169,654.77 | 32,068,480.87 | 153,448,354.05 |
| | 25 | WARRI SOUTH-WEST | 102,525,561.75 | - | 10,816,494.45 | 3,061,272.01 | 162,926.69 | 30,729,642.57 | 147,295,897.48 |
| DELTA TOTAL | | | 2,625,501,869.54 | - | 276,991,668.42 | 78,393,868.42 | 4,172,270.05 | 844,949,830.25 | 3,830,009,506.69 |
| EBONYI | 1 | ABAKALI | 116,424,641.70 | (3,530,525.69) | 12,282,853.85 | 3,476,279.39 | 185,014.17 | 32,555,257.96 | 161,393,521.39 |
| | 2 | AFIKPO NORTH | 109,322,555.62 | (3,459,504.83) | 11,533,580.47 | 3,264,220.89 | 173,728.01 | 32,872,646.86 | 153,707,227.01 |
| | 3 | AFIKPO SOUTH | 110,263,671.23 | (3,468,915.98) | 11,632,868.60 | 3,292,321.30 | 175,223.57 | 32,902,580.63 | 154,797,749.35 |
| | 4 | EBONYI | 106,324,989.72 | (3,429,529.17) | 11,217,335.87 | 3,174,717.70 | 168,964.48 | 30,939,353.71 | 148,395,832.31 |
| | 5 | EZZA NORTH | 105,979,959.28 | (3,426,078.86) | 11,180,935.00 | 3,164,415.57 | 168,416.19 | 32,158,911.44 | 149,226,558.60 |
| | 6 | EZZA SOUTH | 110,154,719.27 | (3,467,826.46) | 11,621,374.12 | 3,289,068.15 | 175,050.43 | 31,352,842.35 | 153,125,227.85 |
| | 7 | IKWO | 128,707,397.90 | (3,653,353.25) | 13,578,690.34 | 3,843,025.57 | 204,533.09 | 36,638,263.50 | 179,318,557.16 |
| | 8 | ISHIELU | 114,005,583.96 | (3,506,335.11) | 12,027,642.13 | 3,404,049.66 | 181,169.97 | 32,511,428.69 | 158,623,539.30 |
| | 9 | IVO | 103,147,739.75 | (3,397,756.67) | 10,882,134.52 | 3,079,849.39 | 163,915.41 | 30,555,084.58 | 144,430,966.99 |
| | 10 | IZZI | 143,271,764.30 | (3,798,996.91) | 15,115,237.77 | 4,277,897.48 | 227,677.80 | 37,902,364.77 | 196,995,945.21 |
| | 11 | OHAOZARA | 111,148,095.33 | (3,477,760.22) | 11,726,175.76 | 3,318,728.99 | 176,629.04 | 32,354,162.75 | 155,246,031.64 |
| | 12 | OHAUKWU | 122,643,385.33 | (3,592,713.12) | 12,938,934.20 | 3,661,962.51 | 194,896.58 | 35,452,145.88 | 171,298,611.37 |
| | 13 | ONICHA | 134,324,937.80 | (3,709,528.65) | 14,171,343.42 | 4,010,757.57 | 213,460.11 | 38,081,318.08 | 187,092,288.32 |
| EBONYI TOTAL | | | 1,515,719,441.18 | (45,918,824.92) | 159,909,106.04 | 45,257,294.16 | 2,408,678.85 | 436,276,361.19 | 2,113,652,056.51 |
| EDO | 1 | AKOKO EDO | 139,457,832.98 | - | 14,712,866.24 | 4,164,018.75 | 221,616.96 | 37,598,691.65 | 196,155,026.58 |
| | 2 | EGOR | 132,454,595.52 | - | 13,974,021.44 | 3,954,911.73 | 210,487.89 | 42,649,707.34 | 193,243,723.91 |
| | 3 | ESAN CENTRAL | 87,647,631.89 | - | 9,246,865.93 | 2,617,037.53 | 139,283.69 | 27,417,313.05 | 127,068,132.09 |
| | 4 | ESAN NORTH EAST | 90,235,819.43 | - | 9,519,920.92 | 2,694,317.24 | 143,396.66 | 28,328,702.28 | 130,922,156.53 |
| | 5 | ESAN SOUTH EAST | 108,043,398.52 | - | 11,398,628.80 | 3,226,027.02 | 171,695.26 | 31,469,800.42 | 154,309,550.02 |
| | 6 | ESAN WEST | 91,832,982.74 | - | 9,688,422.39 | 2,742,006.34 | 145,934.77 | 28,750,502.25 | 133,159,848.49 |
| | 7 | ETSAKO CENTRAL | 91,917,449.15 | - | 9,697,333.64 | 2,744,528.39 | 146,069.00 | 26,720,265.23 | 131,225,645.40 |
| | 8 | ETSAKO EAST | 106,631,903.99 | - | 11,249,715.47 | 3,183,881.74 | 169,452.21 | 30,059,147.04 | 151,294,100.45 |
| | 9 | ETSAKO WEST | 117,361,498.47 | - | 12,381,692.68 | 3,504,252.64 | 186,502.96 | 33,410,495.86 | 166,844,442.61 |
| | 10 | IGUEBEN | 85,397,712.28 | - | 9,009,498.37 | 2,549,858.03 | 135,708.27 | 25,101,114.35 | 122,193,891.30 |
| | 11 | IKPOBA OKHA | 146,532,950.45 | - | 15,459,294.43 | 4,375,272.01 | 232,860.26 | 44,676,048.42 | 211,276,425.56 |
| | 12 | OREDO | 150,805,718.43 | - | 15,910,073.44 | 4,502,850.97 | 239,650.25 | 44,907,531.94 | 216,365,825.02 |
| | 13 | ORHIONWON | 118,202,618.39 | - | 12,470,431.22 | 3,529,367.33 | 187,839.61 | 32,443,524.62 | 166,833,781.16 |
| | 14 | OVIA NORTH EAST | 112,726,907.09 | - | 11,892,741.13 | 3,365,870.13 | 179,137.98 | 30,569,060.09 | 158,733,716.42 |
| | 15 | OVIA SOUTH WEST | 123,032,143.90 | - | 12,979,948.41 | 3,673,570.30 | 195,514.36 | 29,368,267.78 | 169,249,444.76 |
| | 16 | OWAN EAST | 107,924,748.13 | - | 11,386,111.13 | 3,222,484.28 | 171,506.71 | 30,603,863.79 | 153,308,714.03 |
| | 17 | OWAN WEST | 88,512,948.26 | - | 9,338,157.21 | 2,642,874.68 | 140,658.79 | 26,902,919.68 | 127,537,558.62 |
| | 18 | UHMWODE | 110,145,434.37 | - | 11,620,394.56 | 3,288,790.91 | 175,035.68 | 28,423,957.90 | 153,653,613.42 |
| EDO TOTAL | | | 2,008,864,293.98 | - | 211,936,117.39 | 59,981,920.02 | 3,192,351.31 | 579,400,913.69 | 2,863,375,596.38 |

| | | | | | | | | | |
|--------------------|----|-------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|-----------------------|-------------------------|
| EKITI | 1 | ADO EKITI | 129,423,229.08 | - | 13,654,210.87 | 3,864,399.30 | 205,670.64 | 40,464,391.26 | 187,611,901.15 |
| | 2 | AIYEKIRE | 98,482,331.75 | - | 10,389,931.81 | 2,940,546.74 | 156,501.46 | 30,047,438.41 | 142,016,750.17 |
| | 3 | EFON | 93,901,518.60 | - | 9,906,653.89 | 2,803,769.97 | 149,221.94 | 26,070,207.53 | 132,831,371.94 |
| | 4 | EKITI EAST | 96,958,415.75 | - | 10,229,157.96 | 2,895,044.71 | 154,079.76 | 29,382,661.92 | 139,619,360.09 |
| | 5 | EKITI SOUTH WEST | 102,697,856.65 | - | 10,834,671.64 | 3,066,416.50 | 163,200.49 | 31,156,741.17 | 147,918,886.46 |
| | 6 | EKITI WEST | 104,691,043.82 | - | 11,044,953.82 | 3,125,930.33 | 166,367.93 | 32,105,726.17 | 151,134,022.06 |
| | 7 | EMURE | 86,266,070.19 | - | 9,101,110.53 | 2,575,786.00 | 137,088.21 | 26,521,032.22 | 124,601,087.15 |
| | 8 | IDO-OSI | 106,272,897.51 | - | 11,211,840.12 | 3,173,162.30 | 168,881.70 | 30,756,563.64 | 151,583,345.27 |
| | 9 | IJERO | 113,707,776.20 | - | 11,996,223.28 | 3,395,157.53 | 180,696.71 | 34,801,259.14 | 164,081,112.86 |
| | 10 | IKERE | 99,291,859.02 | - | 10,475,337.31 | 2,964,718.11 | 157,787.91 | 29,993,025.18 | 142,882,727.52 |
| | 11 | IKOLE | 106,407,598.41 | - | 11,226,051.12 | 3,177,184.28 | 169,095.76 | 31,361,862.18 | 152,341,791.76 |
| | 12 | ILEJEMEJI | 74,672,626.76 | - | 7,877,996.86 | 2,229,621.75 | 118,664.69 | 23,251,433.13 | 108,150,343.19 |
| | 13 | IREPODUN/IFELODUN | 94,642,515.56 | - | 9,984,829.41 | 2,825,895.12 | 150,399.49 | 28,810,868.43 | 136,414,508.00 |
| | 14 | ISE/ORUN | 92,355,681.70 | - | 9,743,567.38 | 2,757,613.41 | 146,765.40 | 27,811,236.26 | 132,814,864.15 |
| | 15 | MOBA | 99,052,714.41 | - | 10,450,107.44 | 2,957,577.58 | 157,407.88 | 29,937,248.37 | 142,555,055.67 |
| | 16 | OYE | 96,286,964.18 | - | 10,158,319.51 | 2,874,996.09 | 153,012.73 | 29,139,490.60 | 138,612,783.11 |
| EKITI TOTAL | | | 1,595,111,099.58 | - | 168,284,962.93 | 47,627,819.70 | 2,534,842.71 | 481,611,185.61 | 2,295,169,910.53 |
| ENUGU | 1 | AGWU | 120,616,004.00 | - | 12,725,044.52 | 3,601,427.70 | 191,674.80 | 34,764,799.42 | 171,898,950.44 |
| | 2 | ANINRI | 101,627,651.69 | - | 10,721,764.52 | 3,034,461.66 | 161,499.79 | 30,582,447.53 | 146,127,825.19 |
| | 3 | ENUGU EAST | 137,563,798.00 | - | 14,513,044.67 | 4,107,465.47 | 218,607.09 | 40,021,390.65 | 196,424,305.89 |
| | 4 | ENUGU NORTH | 129,315,023.42 | - | 13,642,795.12 | 3,861,168.43 | 205,498.69 | 37,798,304.81 | 184,822,790.47 |
| | 5 | ENUGU SOUTH | 125,032,735.38 | - | 13,191,011.74 | 3,733,305.21 | 198,693.57 | 34,803,044.52 | 176,958,790.42 |
| | 6 | EZEAGU | 120,215,009.09 | - | 12,682,739.37 | 3,589,454.54 | 191,037.56 | 32,919,684.28 | 169,597,924.84 |
| | 7 | IGBO ETITI | 121,379,401.48 | - | 12,805,583.31 | 3,624,221.69 | 192,887.94 | 35,486,456.57 | 173,488,551.00 |
| | 8 | IGBO EZE NORTH | 131,371,023.40 | - | 13,859,704.07 | 3,922,557.76 | 208,765.95 | 38,744,952.25 | 188,107,003.43 |
| | 9 | IGBO EZE SOUTH | 119,537,955.23 | - | 12,611,309.88 | 3,569,238.64 | 189,961.64 | 31,465,850.94 | 167,374,316.33 |
| | 10 | ISI UZO | 111,788,011.84 | - | 11,793,687.24 | 3,337,836.01 | 177,645.95 | 31,536,432.31 | 158,633,613.36 |
| | 11 | NKANU EAST | 117,034,534.03 | - | 12,347,197.78 | 3,494,489.94 | 185,983.37 | 31,559,742.99 | 164,621,948.11 |
| | 12 | NKANU WEST | 113,632,328.05 | - | 11,988,263.46 | 3,392,904.75 | 180,576.81 | 31,424,748.82 | 160,618,821.90 |
| | 13 | NSUKKA | 147,168,729.96 | - | 15,526,369.46 | 4,394,255.51 | 233,870.60 | 42,004,681.64 | 209,327,907.17 |
| | 14 | OJI RIVER | 100,978,449.50 | - | 10,653,273.39 | 3,015,077.37 | 160,468.12 | 30,119,090.91 | 144,926,359.30 |
| | 15 | UDENU | 111,766,813.55 | - | 11,791,450.82 | 3,337,203.06 | 177,612.26 | 33,487,711.70 | 160,560,791.40 |
| | 16 | UDI | 126,909,726.53 | - | 13,389,035.18 | 3,789,349.58 | 201,676.36 | 37,093,789.77 | 181,383,577.41 |
| | 17 | UZO UWANI | 105,098,793.30 | - | 11,087,971.58 | 3,138,105.16 | 167,015.90 | 29,982,278.63 | 149,474,164.58 |
| ENUGU TOTAL | | | 2,041,035,988.47 | - | 215,330,246.12 | 60,942,522.49 | 3,243,476.39 | 583,795,407.76 | 2,904,347,641.23 |
| GOMBE | 1 | AKKO | 167,686,975.51 | (4,907,596.13) | 17,691,053.91 | 5,006,902.05 | 266,476.80 | 42,638,571.79 | 228,382,383.94 |
| | 2 | BALANGA | 121,779,730.55 | (4,907,596.13) | 12,847,818.22 | 3,636,174.97 | 193,524.11 | 34,502,299.70 | 168,051,951.41 |
| | 3 | BILLIRI | 122,568,623.20 | (4,907,596.13) | 12,931,046.76 | 3,659,730.21 | 194,777.77 | 33,826,679.51 | 168,273,261.32 |
| | 4 | DUKKU | 133,555,054.19 | (4,907,596.13) | 14,090,120.34 | 3,987,769.91 | 212,236.66 | 34,154,327.71 | 181,091,912.67 |
| | 5 | FUNAKAYE | 129,900,568.26 | (4,907,596.13) | 13,704,570.37 | 3,878,651.99 | 206,429.20 | 36,030,675.27 | 178,813,298.96 |
| | 6 | GOMBE | 141,445,217.70 | (4,907,596.13) | 14,922,536.26 | 4,223,359.32 | 224,775.18 | 38,102,858.53 | 194,011,150.84 |
| | 7 | KALTUNGO | 110,906,121.24 | (4,907,596.13) | 11,700,647.38 | 3,311,503.97 | 176,244.51 | 30,428,189.88 | 151,615,110.85 |
| | 8 | KWAMI | 118,967,244.10 | (4,907,596.13) | 12,551,099.59 | 3,552,198.00 | 189,054.70 | 33,382,153.25 | 163,734,153.50 |
| | 9 | NAFADA | 108,460,357.99 | (4,907,596.13) | 11,442,618.22 | 3,238,476.85 | 172,357.87 | 29,673,677.00 | 148,079,891.80 |
| | 10 | SHOMGOM | 102,860,919.15 | (4,907,596.13) | 10,851,874.81 | 3,071,285.32 | 163,459.62 | 30,539,548.71 | 142,579,491.49 |
| | 11 | YAMALTU/DEBA | 140,388,472.93 | (4,907,596.13) | 14,811,049.19 | 4,191,806.38 | 223,095.87 | 37,274,842.33 | 191,981,670.57 |
| GOMBE TOTAL | | | 1,398,519,284.81 | (53,983,557.43) | 147,544,435.04 | 41,757,858.97 | 2,222,432.29 | 380,553,823.67 | 1,916,614,277.35 |

| | | | | | | | | | |
|---------------------|----|-------------------------|----------------|-----------------------|----------------------|---------------------|-----------------------|-------------------------|----------------|
| IMO | 1 | ABOH MBAISE | 109,741,132.33 | - | 11,577,740.50 | 3,276,719.01 | 174,393.19 | 32,716,247.12 | 157,486,232.15 |
| | 2 | AHIAZU MBAISE | 103,271,937.17 | - | 10,895,237.41 | 3,083,557.76 | 164,112.78 | 31,109,173.65 | 148,524,018.77 |
| | 3 | EHIME MBANO | 94,874,852.36 | - | 10,009,341.05 | 2,832,832.37 | 150,768.70 | 28,513,766.23 | 136,381,560.71 |
| | 4 | EZINIHITE MBAISE | 100,906,724.25 | - | 10,645,706.34 | 3,012,935.76 | 160,354.14 | 30,764,448.28 | 145,490,168.78 |
| | 5 | IDEATO NORTH | 108,202,917.07 | - | 11,415,458.08 | 3,230,790.02 | 171,948.76 | 30,297,780.11 | 153,318,894.04 |
| | 6 | IDEATO SOUTH | 108,565,231.64 | - | 11,453,682.43 | 3,241,608.24 | 172,524.53 | 30,393,425.33 | 153,826,472.17 |
| | 7 | IHITE UBOMA | 97,171,608.27 | - | 10,251,649.87 | 2,901,410.34 | 154,418.55 | 27,852,301.28 | 138,331,388.31 |
| | 8 | IKEDURU | 102,924,858.33 | - | 10,858,620.43 | 3,073,194.46 | 163,561.23 | 29,707,545.86 | 146,727,780.30 |
| | 9 | ISIALA MBANO | 115,798,789.90 | - | 12,216,826.20 | 3,457,592.32 | 184,019.61 | 32,916,498.22 | 164,573,726.24 |
| | 10 | ISU | 102,349,923.53 | - | 10,797,964.54 | 3,056,027.70 | 162,647.58 | 30,691,399.48 | 147,057,962.83 |
| | 11 | MBAITOLI | 126,244,335.10 | - | 13,318,836.07 | 3,769,481.91 | 200,618.96 | 35,437,103.68 | 178,970,375.72 |
| | 12 | NGOR/OKPALA | 107,218,730.92 | - | 11,311,625.98 | 3,201,403.58 | 170,384.76 | 30,396,866.74 | 152,299,011.98 |
| | 13 | NJABA | 96,858,625.46 | - | 10,218,630.04 | 2,892,065.11 | 153,921.18 | 29,434,440.76 | 139,557,682.55 |
| | 14 | NKWANGELE | 94,259,219.14 | - | 9,944,391.46 | 2,814,450.41 | 149,790.38 | 28,354,097.80 | 135,521,949.19 |
| | 15 | NKWERRE | 83,970,022.66 | - | 8,858,876.45 | 2,507,229.18 | 133,439.48 | 25,216,570.92 | 120,686,138.69 |
| | 16 | OBOWO | 91,022,407.87 | - | 9,602,906.37 | 2,717,803.69 | 144,646.66 | 27,681,529.43 | 131,169,294.02 |
| | 17 | OGUTA | 106,857,041.84 | - | 11,273,467.62 | 3,190,604.04 | 169,809.99 | 29,297,953.15 | 150,788,876.64 |
| | 18 | OHAJI/EGBEMA | 115,660,173.86 | - | 12,202,202.14 | 3,453,453.44 | 183,799.33 | 31,864,725.45 | 163,364,354.21 |
| | 19 | OKIGWE | 101,335,236.58 | - | 10,690,914.59 | 3,025,730.55 | 161,035.11 | 28,598,567.76 | 143,811,484.58 |
| | 20 | ONUIMO | 90,025,743.39 | - | 9,497,757.80 | 2,688,044.66 | 143,062.82 | 26,456,452.46 | 128,811,061.13 |
| | 21 | ORLU | 99,015,947.12 | - | 10,446,228.48 | 2,956,479.76 | 157,349.45 | 29,279,057.86 | 141,855,062.67 |
| | 22 | ORSU | 96,321,041.16 | - | 10,161,914.64 | 2,876,013.58 | 153,066.89 | 27,804,186.48 | 137,316,222.74 |
| | 23 | ORU | 93,167,303.13 | - | 9,829,193.82 | 2,781,847.31 | 148,055.18 | 27,272,975.64 | 133,199,375.08 |
| | 24 | ORU WEST | 96,380,348.41 | - | 10,168,171.59 | 2,877,784.41 | 153,161.13 | 27,641,141.57 | 137,220,607.11 |
| | 25 | OWERRI MUNICIPAL | 97,262,987.81 | - | 10,261,290.45 | 2,904,138.81 | 154,563.76 | 28,272,348.08 | 138,855,328.92 |
| | 26 | OWERRI NORTH | 103,471,285.93 | - | 10,916,268.79 | 3,089,510.04 | 164,429.57 | 31,400,914.30 | 149,042,408.64 |
| | 27 | OWERRI WEST | 92,563,823.99 | - | 9,765,526.48 | 2,763,828.25 | 147,096.17 | 26,457,621.24 | 131,697,896.13 |
| IMO TOTAL | | 2,735,442,249.22 | - | 288,590,429.62 | 81,676,536.68 | 4,346,979.87 | 795,829,138.91 | 3,905,885,334.29 | |
| JIGAWA | 1 | AUYO | 96,662,381.36 | - | 10,197,926.19 | 2,886,205.53 | 153,609.32 | 28,741,379.50 | 138,641,501.90 |
| | 2 | BABURA | 114,323,684.33 | - | 12,061,201.87 | 3,413,547.70 | 181,675.47 | 33,682,724.60 | 163,662,833.97 |
| | 3 | BIRNIN KUDU | 141,878,810.10 | - | 14,968,280.46 | 4,236,305.79 | 225,464.21 | 40,518,273.63 | 201,827,134.19 |
| | 4 | BIRNIWA | 107,314,734.44 | - | 11,321,754.40 | 3,204,270.11 | 170,537.32 | 29,411,999.90 | 151,423,296.17 |
| | 5 | GAGARAWA | 92,085,403.61 | - | 9,715,052.91 | 2,749,543.28 | 146,335.90 | 25,390,420.28 | 130,086,755.98 |
| | 6 | BUJI | 90,333,335.56 | - | 9,530,208.92 | 2,697,228.94 | 143,551.63 | 26,492,775.29 | 129,197,100.33 |
| | 7 | DUTSE | 126,803,203.20 | - | 13,377,796.92 | 3,786,168.94 | 201,507.08 | 36,152,877.69 | 180,321,553.83 |
| | 8 | GARKI | 106,421,998.01 | - | 11,227,570.29 | 3,177,614.23 | 169,118.64 | 30,055,089.01 | 151,051,390.19 |
| | 9 | GUMEL | 93,218,607.62 | - | 9,834,606.46 | 2,783,379.19 | 148,136.71 | 27,128,462.13 | 133,113,192.11 |
| | 10 | GURI | 98,480,384.87 | - | 10,389,726.41 | 2,940,488.61 | 156,498.37 | 27,638,634.90 | 139,605,733.16 |
| | 11 | GWARAM | 136,991,929.42 | - | 14,452,712.27 | 4,090,390.27 | 217,698.31 | 37,869,621.75 | 193,622,352.02 |
| | 12 | GWIWA | 101,286,838.75 | - | 10,685,808.60 | 3,024,285.45 | 160,958.20 | 28,255,426.46 | 143,413,317.45 |
| | 13 | HADEJIA | 85,502,601.92 | - | 9,020,564.27 | 2,552,989.89 | 135,874.95 | 27,028,920.97 | 124,240,952.00 |
| | 14 | JAHUN | 117,520,597.91 | - | 12,398,477.74 | 3,509,003.13 | 186,755.79 | 35,045,847.56 | 168,660,682.13 |
| | 15 | KAFIN HAUSA | 132,180,586.98 | - | 13,945,113.41 | 3,946,730.21 | 210,052.45 | 37,770,664.98 | 188,053,148.04 |
| | 16 | KAUGAMA | 96,875,642.09 | - | 10,220,425.30 | 2,892,573.20 | 153,948.22 | 28,478,728.50 | 138,621,317.31 |
| | 17 | KAZAURE | 102,512,793.20 | - | 10,815,147.36 | 3,060,890.76 | 162,906.40 | 30,656,426.69 | 147,208,164.41 |
| | 18 | KIRI-KASAMMA | 106,919,051.21 | - | 11,280,009.63 | 3,192,455.56 | 169,908.53 | 32,606,277.57 | 154,167,702.49 |
| | 19 | KIYAWA | 110,463,053.31 | - | 11,653,903.50 | 3,298,274.58 | 175,540.42 | 31,397,888.18 | 156,988,659.98 |
| | 20 | MAIGATARI | 111,418,192.57 | - | 11,754,671.14 | 3,326,793.72 | 177,058.26 | 31,839,557.42 | 158,516,273.11 |
| | 21 | MALAM MADORI | 104,376,505.87 | - | 11,011,769.92 | 3,116,538.66 | 165,868.09 | 30,651,167.18 | 149,321,849.70 |
| | 22 | MIGA | 95,740,301.80 | - | 10,100,646.37 | 2,858,673.50 | 152,144.01 | 28,509,116.80 | 137,360,882.48 |
| | 23 | RINGIM | 117,494,269.40 | - | 12,395,700.07 | 3,508,217.00 | 186,713.95 | 32,638,808.63 | 166,223,709.05 |
| | 24 | RONI | 86,888,005.81 | - | 9,166,725.03 | 2,594,356.14 | 138,076.54 | 25,223,219.71 | 124,010,383.23 |
| | 25 | SULE TAKARKAR | 109,054,822.89 | - | 11,505,334.54 | 3,256,226.76 | 173,302.55 | 28,666,577.54 | 152,656,264.28 |
| | 26 | TAURA | 99,184,808.71 | - | 10,464,043.45 | 2,961,521.73 | 157,617.79 | 28,725,536.03 | 141,493,527.71 |
| | 27 | YANKWASHI | 91,907,088.48 | - | 9,696,240.58 | 2,744,219.03 | 146,052.53 | 26,388,104.48 | 130,881,705.10 |
| JIGAWA TOTAL | | 2,873,839,633.40 | - | 303,191,418.02 | 85,808,891.89 | 4,566,911.64 | 826,964,527.38 | 4,094,371,382.32 | |

| | | | | | | | | | |
|---------------------|----|----------------|-------------------------|----------|-----------------------|----------------------|---------------------|-----------------------|-------------------------|
| KADUNA | 1 | BIRNIN GWARI | 172,076,566.59 | - | 18,154,157.81 | 5,137,969.19 | 273,452.45 | 39,324,450.18 | 234,966,596.21 |
| | 2 | CHIKUN | 174,971,985.31 | - | 18,459,625.83 | 5,224,422.41 | 278,053.65 | 46,849,255.17 | 245,783,342.37 |
| | 3 | GIWA | 144,803,290.75 | - | 15,276,814.53 | 4,323,626.75 | 230,111.60 | 41,536,302.73 | 206,170,146.36 |
| | 4 | GWAGWADA | 111,496,462.31 | - | 11,762,928.63 | 3,329,130.75 | 177,182.64 | 30,136,859.84 | 156,902,564.17 |
| | 5 | IGABI | 183,295,150.69 | - | 19,337,723.65 | 5,472,940.66 | 291,280.26 | 50,873,691.80 | 259,270,787.06 |
| | 6 | IKARA | 122,791,216.82 | - | 12,954,530.49 | 3,666,376.55 | 195,131.50 | 35,530,003.62 | 175,137,258.98 |
| | 7 | JABA | 107,073,699.56 | - | 11,296,325.11 | 3,197,073.14 | 170,154.28 | 33,026,929.87 | 154,764,181.96 |
| | 8 | JEMA'A | 142,668,684.24 | - | 15,051,612.55 | 4,259,890.34 | 226,719.43 | 41,036,843.78 | 203,243,750.34 |
| | 9 | KACHIA | 157,378,399.44 | - | 16,603,494.34 | 4,699,102.17 | 250,095.11 | 38,799,213.12 | 217,730,304.18 |
| | 10 | KADUNA NORTH | 148,675,514.46 | - | 15,685,335.93 | 4,439,246.02 | 236,265.08 | 46,163,830.21 | 215,200,191.70 |
| | 11 | KADUNA SOUTH | 158,734,368.69 | - | 16,746,549.73 | 4,739,589.55 | 252,249.93 | 49,066,042.57 | 229,538,800.46 |
| | 12 | KAGARKO | 137,174,124.62 | - | 14,471,933.95 | 4,095,830.36 | 217,987.84 | 38,582,923.75 | 194,542,800.53 |
| | 13 | KAURA | 118,843,230.56 | - | 12,538,016.10 | 3,548,495.12 | 188,857.63 | 37,390,507.70 | 172,509,107.12 |
| | 14 | KAURU | 122,369,519.47 | - | 12,910,041.22 | 3,653,785.25 | 194,461.37 | 33,976,953.79 | 173,104,761.10 |
| | 15 | KUBAU | 141,654,698.02 | - | 14,944,636.53 | 4,229,614.11 | 225,108.07 | 41,251,769.56 | 202,305,826.29 |
| | 16 | KUDAN | 109,872,136.82 | - | 11,591,561.54 | 3,280,630.62 | 174,601.37 | 31,963,014.76 | 156,881,945.12 |
| | 17 | LERE | 152,878,622.65 | - | 16,128,765.80 | 4,564,745.04 | 242,944.37 | 44,440,982.52 | 218,256,060.37 |
| | 18 | MAKARFI | 102,828,320.04 | - | 10,848,435.59 | 3,070,311.96 | 163,407.81 | 32,434,877.51 | 149,345,352.92 |
| | 19 | SABON GARI | 135,681,837.14 | - | 14,314,496.93 | 4,051,272.72 | 215,616.40 | 41,565,132.66 | 195,828,355.85 |
| | 20 | SANGA | 113,759,324.58 | - | 12,001,661.66 | 3,396,696.70 | 180,778.63 | 32,634,479.28 | 161,972,940.84 |
| | 21 | SOBA | 145,001,639.77 | - | 15,297,740.44 | 4,329,549.18 | 230,426.80 | 41,980,634.20 | 206,839,990.39 |
| | 22 | ZANGON KATAF | 162,227,601.75 | - | 17,115,087.44 | 4,843,892.67 | 257,801.14 | 43,480,569.44 | 227,924,952.44 |
| | 23 | ZARIA | 165,648,397.45 | - | 17,475,982.98 | 4,946,032.92 | 263,237.23 | 49,443,169.15 | 237,776,819.72 |
| KADUNA TOTAL | | | 3,231,904,791.74 | - | 340,967,458.77 | 96,500,224.18 | 5,135,924.58 | 921,488,437.20 | 4,595,996,836.47 |
| KANO | 1 | AJINGI | 106,299,909.59 | - | 11,214,689.90 | 3,173,968.84 | 168,924.63 | 32,939,234.07 | 153,796,727.04 |
| | 2 | ALBASU | 108,879,043.56 | - | 11,486,789.74 | 3,250,978.23 | 173,023.21 | 33,979,189.17 | 157,769,023.91 |
| | 3 | BAGWAI | 99,276,236.86 | - | 10,473,689.17 | 2,964,251.65 | 157,763.08 | 32,206,148.84 | 145,078,089.60 |
| | 4 | BEBEJI | 107,700,992.13 | - | 11,362,504.76 | 3,215,803.24 | 171,151.13 | 33,895,166.82 | 156,345,618.09 |
| | 5 | BICHI | 130,537,147.89 | - | 13,771,729.82 | 3,897,659.38 | 207,440.81 | 39,624,789.57 | 188,038,767.47 |
| | 6 | BUNKURE | 103,999,587.86 | - | 10,972,004.89 | 3,105,284.40 | 165,269.11 | 32,728,463.95 | 150,970,610.22 |
| | 7 | DALA | 167,866,646.79 | - | 17,710,009.32 | 5,012,266.79 | 266,762.33 | 48,824,262.52 | 239,679,947.73 |
| | 8 | DANBATTI | 114,370,196.51 | - | 12,066,108.93 | 3,414,936.49 | 181,749.38 | 35,135,957.41 | 165,168,948.72 |
| | 9 | DAWAKIN KUDU | 122,943,521.71 | - | 12,970,598.72 | 3,670,924.17 | 195,373.53 | 36,267,142.33 | 176,047,560.47 |
| | 10 | DAWAKIN TOFA | 123,804,583.31 | - | 13,061,441.12 | 3,696,634.28 | 196,741.87 | 37,727,209.16 | 178,486,609.75 |
| | 11 | DOGUWA | 114,749,738.23 | - | 12,106,150.76 | 3,426,269.08 | 182,352.53 | 31,448,649.07 | 161,913,159.67 |
| | 12 | FAGGE | 112,418,472.32 | - | 11,860,201.12 | 3,356,660.69 | 178,647.84 | 34,542,476.54 | 162,356,458.51 |
| | 13 | GABASAWA | 117,461,409.48 | - | 12,392,233.33 | 3,507,235.85 | 186,661.73 | 35,336,403.30 | 168,883,943.69 |
| | 14 | GARKO | 104,776,104.35 | - | 11,053,927.74 | 3,128,470.12 | 166,503.10 | 32,183,617.34 | 151,308,622.65 |
| | 15 | GARUN MALLAM | 104,229,357.29 | - | 10,996,245.67 | 3,112,145.00 | 165,634.25 | 29,196,343.72 | 147,699,725.94 |
| | 16 | GAYA | 112,648,052.51 | - | 11,884,421.94 | 3,363,515.64 | 179,012.67 | 34,684,548.32 | 162,759,551.08 |
| | 17 | GEZAWA | 128,636,266.92 | - | 13,571,185.99 | 3,840,901.70 | 204,420.06 | 39,947,502.91 | 186,200,277.58 |
| | 18 | GWALE | 154,655,739.51 | - | 16,316,252.45 | 4,617,807.30 | 245,768.44 | 45,141,434.51 | 220,977,002.22 |
| | 19 | GWARZO | 106,329,641.39 | - | 11,217,826.62 | 3,174,856.59 | 168,971.88 | 33,578,816.84 | 154,470,113.32 |
| | 20 | KABO | 102,455,691.21 | - | 10,809,123.08 | 3,059,185.78 | 162,815.66 | 31,620,524.77 | 148,107,340.49 |
| | 21 | KANO MUNICIPAL | 149,279,000.75 | - | 15,749,004.01 | 4,457,265.29 | 237,224.09 | 45,366,489.73 | 215,088,983.88 |
| | 22 | KARAYE | 99,350,974.79 | - | 10,481,574.05 | 2,966,483.22 | 157,881.85 | 30,814,001.15 | 143,770,915.07 |
| | 23 | KIBIYA | 100,265,485.26 | - | 10,578,055.33 | 2,993,789.24 | 159,335.13 | 30,510,702.56 | 144,507,367.52 |
| | 24 | KIRU | 129,354,540.07 | - | 13,646,964.14 | 3,862,348.34 | 205,561.49 | 38,824,953.98 | 185,894,368.03 |
| | 25 | KUMBOTSO | 132,171,657.32 | - | 13,944,171.32 | 3,946,463.58 | 210,038.26 | 40,850,710.67 | 191,123,041.16 |
| | | | 2,954,459,997.64 | - | 311,696,903.95 | 88,216,104.89 | 4,695,028.07 | 897,374,739.23 | 4,256,442,773.77 |

| State | S/n | Local Government Councils | Gross Statutory Allocation | Deduction | Distribution of ₦53 Billion from FOREX Equalisation Account for the Month | Distribution of ₦15 Billion from Good and Valuable Consideration Account for the Month | Exchange Gain Difference | Value Added Tax | Total Allocation | |
|-------|----------------------|---------------------------|----------------------------|----------------|---|--|--------------------------|-------------------------|-------------------------|----------------|
| | | | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | |
| 19 | KANO | 26 | KUNCHI | 101,351,847.21 | - | 10,692,667.02 | 3,026,226.52 | 161,061.50 | 28,840,774.66 | 144,072,576.91 |
| | | 27 | KURA | 99,257,279.29 | - | 10,471,689.13 | 2,963,685.60 | 157,732.96 | 31,021,394.79 | 143,871,781.78 |
| | | 28 | MADOBI | 99,347,129.21 | - | 10,481,168.34 | 2,966,368.40 | 157,875.74 | 30,503,365.21 | 143,455,906.91 |
| | | 29 | MAKODA | 117,742,834.91 | - | 12,421,923.85 | 3,515,638.82 | 187,108.95 | 36,072,994.87 | 169,940,501.40 |
| | | 30 | MINJIBIR | 118,663,934.48 | - | 12,519,100.28 | 3,543,141.59 | 188,572.70 | 35,514,252.76 | 170,429,001.81 |
| | | 31 | NASSARAWA | 205,166,797.96 | - | 21,645,192.61 | 6,125,997.91 | 326,037.20 | 60,375,192.37 | 293,639,218.06 |
| | | 32 | RANO | 102,763,518.98 | - | 10,841,599.05 | 3,068,377.09 | 163,304.84 | 31,075,808.03 | 147,912,607.98 |
| | | 33 | RIMIN GADO | 101,702,079.54 | - | 10,729,616.70 | 3,036,683.97 | 161,618.07 | 28,436,376.53 | 144,066,374.81 |
| | | 34 | ROGO | 121,739,965.02 | - | 12,843,622.93 | 3,634,987.62 | 193,460.92 | 36,419,927.94 | 174,831,964.44 |
| | | 35 | SHANONO | 100,447,205.16 | - | 10,597,226.86 | 2,999,215.15 | 159,623.91 | 30,762,055.34 | 144,965,326.42 |
| | | 36 | SUMAILA | 127,134,300.34 | - | 13,412,727.82 | 3,796,055.04 | 202,033.23 | 38,102,907.23 | 182,648,023.66 |
| | | 37 | TAKAI | 111,644,296.87 | - | 11,778,525.25 | 3,333,544.88 | 177,417.57 | 34,796,686.34 | 161,730,470.90 |
| | | 38 | TARAUNI | 116,093,727.63 | - | 12,247,942.26 | 3,466,398.75 | 184,488.30 | 36,005,984.78 | 167,998,541.73 |
| | | 39 | TOFA | 91,395,195.91 | - | 9,642,235.68 | 2,728,934.63 | 145,239.07 | 27,978,214.49 | 131,889,819.78 |
| | | 40 | TSANYAWA | 100,766,449.21 | - | 10,630,907.26 | 3,008,747.34 | 160,131.23 | 31,870,643.84 | 146,436,878.88 |
| | | 41 | TUDUN WADA | 124,248,610.51 | - | 13,108,286.20 | 3,709,892.32 | 197,447.49 | 36,679,656.99 | 177,943,893.51 |
| | | 42 | UNGOGO | 145,267,957.63 | - | 15,325,837.10 | 4,337,501.07 | 230,850.02 | 45,634,789.83 | 210,796,935.65 |
| | | 43 | WARAWA | 94,802,155.57 | - | 10,001,671.51 | 2,830,661.75 | 150,653.18 | 29,994,556.01 | 137,779,698.01 |
| | | 44 | WUDIL | 111,474,138.14 | - | 11,760,573.42 | 3,328,464.18 | 177,147.16 | 33,656,865.42 | 160,397,188.33 |
| | KANO TOTAL | | 5,145,469,421.20 | - | 542,849,417.23 | 153,636,627.52 | 8,176,832.10 | 1,561,117,186.67 | 7,411,249,484.72 | |
| 20 | KATSINA | 1 | BAKORI | 113,274,036.90 | - | 11,950,463.58 | 3,382,206.67 | 180,007.44 | 29,507,997.77 | 158,294,712.36 |
| | | 2 | BATAGARAWA | 116,722,254.14 | - | 12,314,252.10 | 3,485,165.69 | 185,487.11 | 31,793,873.10 | 164,501,032.14 |
| | | 3 | BATSARI | 126,982,785.45 | - | 13,396,742.93 | 3,791,531.02 | 201,792.46 | 33,378,415.08 | 177,751,266.92 |
| | | 4 | BAURE | 119,058,990.17 | - | 12,560,778.84 | 3,554,937.41 | 189,200.50 | 32,628,252.66 | 167,992,159.58 |
| | | 5 | BINDAWA | 111,346,134.10 | - | 11,747,068.94 | 3,324,642.15 | 176,943.75 | 29,701,820.57 | 156,296,609.50 |
| | | 6 | CHARANCHI | 104,151,472.76 | - | 10,988,028.82 | 3,109,819.48 | 165,510.48 | 28,744,524.24 | 147,159,355.77 |
| | | 7 | DAN-MUSA | 104,492,311.83 | - | 11,023,987.50 | 3,119,996.46 | 166,052.12 | 27,191,214.68 | 145,993,562.58 |
| | | 8 | DANDUME | 111,879,903.46 | - | 11,803,381.85 | 3,340,579.77 | 177,791.98 | 29,272,163.79 | 156,473,820.85 |
| | | 9 | DANJA | 104,938,030.14 | - | 11,071,010.99 | 3,133,305.00 | 166,760.42 | 27,971,181.00 | 147,280,287.55 |
| | | 10 | DAURA | 126,523,106.04 | - | 13,348,246.54 | 3,777,805.62 | 201,061.97 | 34,075,982.36 | 177,926,202.53 |
| | | 11 | DUTSI | 104,421,683.81 | - | 11,016,536.21 | 3,117,887.61 | 165,939.88 | 27,602,365.76 | 146,324,413.26 |
| | | 12 | DUTSINMA | 115,978,233.60 | - | 12,235,757.59 | 3,462,950.26 | 184,304.77 | 30,826,122.67 | 162,687,368.89 |
| | | 13 | FASKARI | 126,389,981.97 | - | 13,334,201.89 | 3,773,830.72 | 200,850.41 | 32,537,996.82 | 176,236,861.81 |
| | | 14 | FUNTUA | 126,094,456.12 | - | 13,303,023.77 | 3,765,006.73 | 200,380.78 | 34,455,836.09 | 177,818,703.50 |
| | | 15 | INGAWA | 110,112,663.74 | - | 11,616,937.24 | 3,287,812.43 | 174,983.60 | 30,831,447.12 | 156,023,844.13 |
| | | 16 | JIBIA | 124,050,207.43 | - | 13,087,354.58 | 3,703,968.28 | 197,132.20 | 30,831,122.46 | 171,869,784.95 |
| | | 17 | KAFUR | 128,055,314.34 | - | 13,509,895.22 | 3,823,555.25 | 203,496.85 | 32,982,717.87 | 178,574,979.53 |
| | | 18 | KAITA | 122,584,142.60 | - | 12,932,684.06 | 3,660,193.60 | 194,802.43 | 31,782,574.89 | 171,154,397.58 |
| | | 19 | KANKARA | 134,427,494.30 | - | 14,182,163.17 | 4,013,819.77 | 213,623.08 | 35,765,389.94 | 188,602,490.27 |
| | | 20 | KANKIA | 107,047,637.26 | - | 11,293,575.52 | 3,196,294.96 | 170,112.87 | 29,641,953.02 | 151,349,573.63 |
| | | 21 | KATSINA | 147,432,887.91 | - | 15,554,238.25 | 4,402,142.90 | 234,290.38 | 40,487,263.99 | 208,110,823.43 |
| | | 22 | KURFI | 103,740,116.90 | - | 10,944,630.58 | 3,097,536.96 | 164,856.78 | 27,443,801.17 | 145,390,942.39 |
| | | 23 | KUSADA | 98,006,910.22 | - | 10,339,774.61 | 2,926,351.31 | 155,745.96 | 26,254,631.74 | 137,683,413.83 |
| | | 24 | MAIADUA | 119,223,937.26 | - | 12,578,180.84 | 3,559,862.50 | 189,462.62 | 32,871,943.44 | 168,423,386.66 |
| | | 25 | MALUMFASHI | 118,642,134.34 | - | 12,516,800.36 | 3,542,490.67 | 188,538.06 | 31,686,410.21 | 166,576,373.62 |
| | | 26 | MANI | 112,540,590.53 | - | 11,873,084.65 | 3,360,306.98 | 178,841.90 | 31,299,803.52 | 159,252,627.57 |
| | | 27 | MASHI | 114,904,198.75 | - | 12,122,446.41 | 3,430,881.06 | 182,597.98 | 31,050,983.10 | 161,691,107.31 |
| | | 28 | MATAZU | 96,785,482.07 | - | 10,210,913.38 | 2,889,881.14 | 153,804.94 | 27,297,313.99 | 137,337,395.52 |
| | | 29 | MUSAWA | 115,809,952.66 | - | 12,218,003.87 | 3,457,925.62 | 184,037.35 | 30,958,779.28 | 162,628,698.79 |
| | | 30 | RIMI | 104,467,547.81 | - | 11,021,374.88 | 3,119,257.04 | 166,012.76 | 29,791,946.55 | 148,566,139.04 |
| | | 31 | SABUWA | 108,237,537.28 | - | 11,419,110.53 | 3,231,823.73 | 172,003.78 | 28,643,035.11 | 151,703,510.43 |
| | | 32 | SAFANA | 116,136,655.55 | - | 12,252,471.18 | 3,467,680.52 | 184,556.52 | 31,742,187.02 | 163,783,550.79 |
| | | 33 | SANDAMU | 112,558,296.49 | - | 11,874,952.63 | 3,360,835.65 | 178,870.03 | 28,723,356.32 | 156,696,311.13 |
| | | 34 | ZANGO | 110,316,365.72 | - | 11,638,427.89 | 3,293,894.69 | 175,307.31 | 29,856,813.87 | 155,280,809.48 |
| | KATSINA TOTAL | | 3,917,333,453.62 | - | 413,280,501.41 | 116,966,179.64 | 6,225,161.46 | 1,049,631,221.17 | 5,503,436,517.30 | |

| | | | | | | | | | | |
|--------------------|-------|-------------------------|-------------------------|-----------------------|----------------------|---------------------|-----------------------|-------------------------|---------------|----------------|
| 21 | KEBBI | 1 | ALIERU | 88,326,325.32 | - | 9,318,468.40 | 2,637,302.38 | 140,362.22 | 24,194,612.45 | 124,617,070.77 |
| | | 2 | AREWA | 144,321,717.89 | - | 15,226,008.37 | 4,309,247.65 | 229,346.32 | 31,860,320.44 | 195,946,640.66 |
| | | 3 | ARGUNGU | 121,560,992.96 | - | 12,824,741.30 | 3,629,643.76 | 193,176.51 | 32,604,054.56 | 170,812,609.09 |
| | | 4 | AUGIE | 100,369,071.35 | - | 10,588,983.71 | 2,996,882.18 | 159,499.74 | 27,526,546.51 | 141,640,983.50 |
| | | 5 | BAGUDO | 133,672,037.62 | - | 14,102,462.14 | 3,991,262.87 | 212,422.56 | 35,352,831.99 | 187,331,017.19 |
| | | 6 | BIRNIN - KEBBI | 163,539,651.88 | - | 17,253,509.34 | 4,883,068.68 | 259,886.16 | 37,339,953.99 | 223,276,070.04 |
| | | 7 | BUNZA | 111,415,039.17 | - | 11,754,338.45 | 3,326,699.56 | 177,053.25 | 27,797,573.77 | 154,470,704.20 |
| | | 8 | DANDI KAMBA | 118,362,297.85 | - | 12,487,277.48 | 3,534,135.13 | 188,093.36 | 29,278,808.52 | 163,850,612.34 |
| | | 9 | DANKO /WASAGU | 147,043,128.50 | - | 15,513,118.45 | 4,390,505.22 | 233,671.00 | 37,131,066.90 | 204,311,490.08 |
| | | 10 | FAKAI | 102,387,212.96 | - | 10,801,898.59 | 3,057,141.11 | 162,706.84 | 27,781,405.64 | 144,190,365.13 |
| | | 11 | GWANDU | 108,147,618.40 | - | 11,409,624.04 | 3,229,138.88 | 171,860.88 | 29,716,841.56 | 152,675,083.77 |
| | | 12 | JEGA | 119,310,330.43 | - | 12,587,295.36 | 3,562,442.08 | 189,599.91 | 32,465,618.98 | 168,115,286.76 |
| | | 13 | KALGO | 99,292,256.10 | - | 10,475,379.20 | 2,964,729.96 | 157,788.54 | 25,456,246.29 | 138,346,400.09 |
| | | 14 | KOKO/BESSE | 113,944,352.92 | - | 12,021,182.23 | 3,402,221.39 | 181,072.66 | 29,949,688.65 | 159,498,517.85 |
| | | 15 | MAIYAMA | 131,822,827.18 | - | 13,907,369.58 | 3,936,047.99 | 209,483.92 | 31,318,525.65 | 181,194,254.33 |
| | | 16 | NGASKI | 105,615,630.54 | - | 11,142,498.15 | 3,153,537.21 | 167,837.22 | 28,012,174.90 | 148,091,678.02 |
| | | 17 | SAKABA | 104,080,910.34 | - | 10,980,584.45 | 3,107,712.58 | 165,398.35 | 25,750,649.16 | 144,085,254.88 |
| | | 18 | SHANGA | 108,009,891.57 | - | 11,395,093.80 | 3,225,026.55 | 171,642.02 | 28,166,713.68 | 150,968,367.61 |
| | | 19 | SURU | 130,677,519.36 | - | 13,786,539.07 | 3,901,850.68 | 207,663.88 | 29,665,610.00 | 178,239,183.00 |
| | | 20 | YAURI | 100,416,639.35 | - | 10,594,002.16 | 2,998,302.50 | 159,575.33 | 26,389,582.61 | 140,558,101.95 |
| | | 21 | ZURU | 119,942,440.73 | - | 12,653,983.28 | 3,581,316.02 | 190,604.42 | 30,660,177.45 | 167,028,521.90 |
| KEBBI TOTAL | | 2,472,257,892.42 | - | 260,824,357.56 | 73,818,214.40 | 3,928,745.09 | 628,419,003.67 | 3,439,248,213.15 | | |
| 22 | KOGI | 1 | ADAVI | 128,115,745.03 | (17,480,389.99) | 13,516,270.69 | 3,825,359.63 | 203,592.88 | 33,401,557.94 | 161,582,136.18 |
| | | 2 | AJAOKUTA | 113,283,229.89 | (17,480,389.99) | 11,951,433.44 | 3,382,481.16 | 180,022.05 | 28,215,223.42 | 139,531,999.98 |
| | | 3 | ANKPA | 142,968,926.05 | (17,480,389.99) | 15,083,288.20 | 4,268,855.15 | 227,196.55 | 37,632,479.16 | 182,700,355.12 |
| | | 4 | BASSA | 113,201,331.40 | (17,480,389.99) | 11,942,793.12 | 3,380,035.79 | 179,891.90 | 29,362,706.34 | 140,586,368.55 |
| | | 5 | DEKINA | 154,781,381.29 | (17,480,389.99) | 16,329,507.72 | 4,621,558.79 | 245,968.11 | 37,175,291.11 | 195,673,317.03 |
| | | 6 | IBAJI | 120,343,656.74 | (17,480,389.99) | 12,696,311.76 | 3,593,295.78 | 191,242.00 | 28,592,349.99 | 147,936,466.28 |
| | | 7 | IDAH | 100,979,257.25 | (17,480,389.99) | 10,653,358.61 | 3,015,101.49 | 160,469.41 | 25,455,212.71 | 122,783,009.49 |
| | | 8 | IGALAMELA | 118,327,659.88 | (17,480,389.99) | 12,483,623.15 | 3,533,100.89 | 188,038.32 | 29,883,917.61 | 146,935,949.86 |
| | | 9 | IJUMU | 116,044,395.50 | (17,480,389.99) | 12,242,737.70 | 3,464,925.76 | 184,409.91 | 28,059,905.45 | 142,515,984.33 |
| | | 10 | KABBA/BUNU | 122,685,253.89 | (17,480,389.99) | 12,943,351.35 | 3,663,212.65 | 194,963.11 | 29,716,781.96 | 151,723,172.97 |
| | | 11 | KOGI | 107,998,433.18 | (17,480,389.99) | 11,393,884.93 | 3,224,684.42 | 171,623.81 | 27,798,293.37 | 133,106,529.71 |
| | | 12 | KOTON KARFE | 137,882,385.88 | (17,480,389.99) | 14,546,655.84 | 4,116,978.07 | 219,113.37 | 32,951,382.57 | 172,236,125.74 |
| | | 13 | MOPA-MURO | 91,010,603.71 | (17,480,389.99) | 9,601,661.02 | 2,717,451.23 | 144,627.90 | 23,132,066.26 | 109,126,020.14 |
| | | 14 | OFU | 132,315,752.49 | (17,480,389.99) | 13,959,373.43 | 3,950,766.07 | 210,267.25 | 32,750,612.02 | 165,706,381.26 |
| | | 15 | OGORI/MAGONGO | 88,355,215.88 | (17,480,389.99) | 9,321,516.37 | 2,638,165.01 | 140,408.14 | 22,845,390.33 | 105,820,305.73 |
| | | 16 | OKEHI | 128,094,926.66 | (17,480,389.99) | 13,514,074.34 | 3,824,738.02 | 203,559.80 | 33,259,031.63 | 161,415,940.46 |
| | | 17 | OKENE | 160,203,459.03 | (17,480,389.99) | 16,901,539.44 | 4,783,454.56 | 254,584.51 | 41,067,850.32 | 205,730,497.87 |
| | | 18 | OLAMABORO | 121,013,929.49 | (17,480,389.99) | 12,767,025.85 | 3,613,309.20 | 192,307.15 | 30,671,675.80 | 150,777,857.50 |
| | | 19 | OMALA | 114,581,548.30 | (17,480,389.99) | 12,088,406.64 | 3,421,247.16 | 182,085.25 | 27,311,431.27 | 140,104,328.63 |
| | | 20 | YAGBA EAST | 122,859,121.88 | (17,480,389.99) | 12,961,694.50 | 3,668,404.10 | 195,239.41 | 29,949,044.66 | 152,153,114.57 |
| | | 21 | YAGBA WEST | 120,213,407.62 | (17,480,389.99) | 12,682,570.42 | 3,589,406.72 | 191,035.02 | 29,372,900.71 | 148,568,930.50 |
| KOGI TOTAL | | 2,555,259,621.04 | (367,088,189.79) | 269,581,078.54 | 76,296,531.66 | 4,060,645.82 | 638,605,104.63 | 3,176,714,791.90 | | |
| 23 | KWARA | 1 | ASA | 103,822,610.67 | - | 10,953,333.72 | 3,100,000.11 | 164,987.87 | 28,020,629.38 | 146,061,561.75 |
| | | 2 | BARUTEN | 170,730,264.50 | - | 18,012,122.32 | 5,097,770.47 | 271,312.99 | 33,411,565.46 | 227,523,035.73 |
| | | 3 | EDU | 130,854,030.86 | - | 13,805,161.12 | 3,907,121.07 | 207,944.38 | 32,892,756.69 | 181,667,014.11 |
| | | 4 | EKITI | 79,687,193.77 | - | 8,407,036.01 | 2,379,349.81 | 126,633.50 | 23,372,453.44 | 113,972,666.53 |
| | | 5 | IFELODUN | 138,265,597.20 | - | 14,587,084.82 | 4,128,420.23 | 219,722.34 | 33,189,691.92 | 190,390,516.50 |
| | | 6 | ILORIN EAST | 118,837,522.30 | - | 12,537,413.88 | 3,548,324.68 | 188,848.56 | 33,077,229.24 | 168,189,338.66 |
| | | 7 | ILORIN SOUTH | 120,118,260.27 | - | 12,672,532.33 | 3,586,565.75 | 190,883.82 | 33,361,697.48 | 169,929,939.66 |
| | | 8 | ILORIN WEST | 141,645,782.41 | - | 14,943,695.93 | 4,229,347.90 | 225,093.90 | 43,489,506.96 | 204,533,427.11 |
| | | 9 | IREPODUN | 102,400,614.23 | - | 10,803,312.43 | 3,057,541.25 | 162,728.13 | 29,460,502.28 | 145,884,698.33 |
| | | 10 | KAI AMA | 136,175,110.18 | - | 14,366,537.46 | 4,066,001.17 | 216,400.28 | 27,873,168.21 | 182,697,217.30 |
| | | 11 | MORO | 107,950,007.11 | - | 11,388,775.96 | 3,223,238.48 | 171,546.85 | 26,875,029.49 | 149,608,597.89 |
| | | 12 | OFFA | 95,884,740.00 | - | 10,115,884.67 | 2,862,986.23 | 152,373.55 | 25,633,654.52 | 134,649,638.96 |
| | | 13 | OKE-ERO | 80,228,376.05 | - | 8,464,130.99 | 2,395,508.77 | 127,493.51 | 23,552,250.87 | 114,767,760.19 |
| | | 14 | OSIN | 79,888,169.13 | - | 8,428,239.00 | 2,385,350.66 | 126,952.88 | 23,689,842.34 | 114,518,554.00 |
| | | 15 | OYUN | 91,218,999.22 | - | 9,623,646.85 | 2,723,673.64 | 144,959.07 | 25,930,979.34 | 129,642,258.11 |
| | | 16 | PATEGI | 110,406,554.46 | - | 11,647,942.85 | 3,296,587.60 | 175,450.63 | 27,103,915.71 | 152,630,451.25 |
| KWARA TOTAL | | 1,808,113,832.35 | - | 190,756,850.31 | 53,987,787.82 | 2,873,332.25 | 470,934,873.34 | 2,526,666,676.08 | | |

| | | | | | | | | | | |
|------------------------|-----------|-------------------------|------------------------|-----------------------|----------------------|---------------------|-------------------------|-------------------------|----------------|----------------|
| 24 | LAGOS | 1 | AGEGE | 154,934,883.99 | - | 16,345,702.33 | 4,626,142.17 | 246,212.04 | 246,553,549.56 | 422,706,490.09 |
| | | 2 | AJEROMI/IFELODUN | 199,148,315.79 | - | 21,010,239.95 | 5,946,294.32 | 316,473.04 | 261,109,154.88 | 487,530,477.99 |
| | | 3 | ALIMOSHO | 321,164,635.95 | - | 33,883,018.47 | 9,589,533.53 | 510,373.12 | 299,653,529.69 | 664,801,090.77 |
| | | 4 | AMOWO-ODOFIN | 125,525,112.27 | - | 13,242,957.73 | 3,748,006.90 | 199,476.02 | 237,347,908.05 | 380,063,460.97 |
| | | 5 | APAPA | 105,534,744.25 | - | 11,133,964.61 | 3,151,122.06 | 167,708.68 | 230,802,476.37 | 350,790,015.96 |
| | | 6 | BADAGRY | 117,983,950.54 | - | 12,447,361.66 | 3,522,838.21 | 187,492.12 | 232,343,383.86 | 366,485,026.39 |
| | | 7 | EPE | 108,327,291.92 | - | 11,428,579.68 | 3,234,503.68 | 172,146.41 | 228,467,966.77 | 351,630,488.47 |
| | | 8 | ETI-OSA | 130,685,353.34 | - | 13,787,365.56 | 3,902,084.59 | 207,676.33 | 235,375,201.02 | 383,957,680.84 |
| | | 9 | IBEJU-LEKKI | 87,263,389.96 | - | 9,206,328.23 | 2,605,564.59 | 138,673.08 | 224,316,977.16 | 323,530,933.02 |
| | | 10 | IFAKO/IJAYE | 148,792,865.78 | - | 15,697,716.55 | 4,442,749.97 | 236,451.56 | 244,471,756.32 | 413,641,540.18 |
| | | 11 | IKEJA | 128,624,071.70 | - | 13,569,899.39 | 3,840,537.56 | 204,400.68 | 237,025,194.71 | 383,264,104.04 |
| | | 12 | IKORODU | 176,851,718.93 | - | 18,657,938.61 | 5,280,548.66 | 281,040.79 | 251,467,623.11 | 452,538,870.10 |
| | | 13 | KOSOFE | 191,342,132.68 | - | 20,186,684.00 | 5,713,212.45 | 304,067.98 | 259,894,142.41 | 477,440,239.52 |
| | | 14 | LAGOS ISLAND | 103,002,428.54 | - | 10,866,804.12 | 3,075,510.60 | 163,684.50 | 230,287,888.19 | 347,396,315.95 |
| | | 15 | LAGOS MAINLAND | 124,288,972.45 | - | 13,112,544.40 | 3,711,097.47 | 197,511.63 | 237,318,948.26 | 378,629,074.22 |
| | | 16 | MUSHIN | 186,069,929.57 | - | 19,630,464.12 | 5,555,791.73 | 295,689.75 | 257,791,376.05 | 469,343,251.22 |
| | | 17 | OJO | 180,547,188.73 | - | 19,047,812.39 | 5,390,890.30 | 286,913.38 | 255,522,772.70 | 460,795,577.50 |
| | | 18 | OSHODI/ISOLO | 184,353,778.53 | - | 19,449,409.38 | 5,504,549.83 | 292,962.56 | 257,044,655.05 | 466,645,355.35 |
| | | 19 | SOMOLU | 142,580,409.76 | - | 15,042,299.55 | 4,257,254.59 | 226,579.15 | 242,835,138.67 | 404,941,681.72 |
| | | 20 | SURULERE | 163,093,846.39 | - | 17,206,476.65 | 4,869,757.54 | 259,177.71 | 249,412,906.63 | 434,842,164.93 |
| LAGOS TOTAL | | 3,080,115,021.08 | - | 324,953,567.37 | 91,967,990.76 | 4,894,710.53 | 4,919,042,549.46 | 8,420,973,839.21 | | |
| 25 | NASSARAWA | 1 | AKWANGA | 106,712,514.29 | (3,018,317.48) | 11,258,219.89 | 3,186,288.65 | 169,580.31 | 27,333,842.89 | 145,642,128.55 |
| | | 2 | AWE | 120,284,271.64 | (3,018,317.48) | 12,690,046.61 | 3,591,522.62 | 191,147.63 | 27,278,260.87 | 161,016,931.89 |
| | | 3 | DOMA | 123,160,416.56 | (3,018,317.48) | 12,993,481.23 | 3,677,400.35 | 195,718.21 | 29,033,574.69 | 166,042,273.56 |
| | | 4 | KARU | 145,312,507.88 | (3,018,317.48) | 15,330,537.17 | 4,338,831.27 | 230,920.81 | 33,310,662.76 | 195,505,142.42 |
| | | 5 | KEANA | 103,759,384.05 | (3,018,317.48) | 10,946,663.28 | 3,098,112.25 | 164,887.40 | 25,114,652.99 | 140,065,382.48 |
| | | 6 | KEFFI | 97,568,508.87 | (3,018,317.48) | 10,293,523.07 | 2,913,261.25 | 155,049.28 | 25,985,459.54 | 133,897,484.52 |
| | | 7 | KOKONA | 111,480,784.73 | (3,018,317.48) | 11,761,274.64 | 3,328,662.63 | 177,157.73 | 27,094,827.23 | 150,824,389.48 |
| | | 8 | LAFIA | 174,440,545.26 | (3,018,317.48) | 18,403,558.66 | 5,208,554.34 | 277,209.12 | 41,442,454.52 | 236,754,004.43 |
| | | 9 | NASARAWA | 161,661,824.40 | (3,018,317.48) | 17,055,397.67 | 4,826,999.34 | 256,902.04 | 32,294,992.32 | 213,077,798.29 |
| | | 10 | NASARAWA EGGON | 123,668,834.36 | (3,018,317.48) | 13,047,119.55 | 3,692,581.00 | 196,526.15 | 29,651,859.69 | 167,238,603.26 |
| | | 11 | OBI | 118,374,973.07 | (3,018,317.48) | 12,488,614.72 | 3,534,513.60 | 188,113.50 | 29,635,301.96 | 161,203,199.37 |
| | | 12 | TOTO | 125,764,912.42 | (3,018,317.48) | 13,268,256.76 | 3,755,167.01 | 199,857.10 | 27,700,515.37 | 167,670,391.17 |
| | | 13 | WAMBA | 100,959,697.24 | (3,018,317.48) | 10,651,295.02 | 3,014,517.46 | 160,438.32 | 24,701,748.74 | 136,469,379.30 |
| NASSARAWA TOTAL | | 1,613,149,174.78 | (39,238,127.24) | 170,187,988.26 | 48,166,411.77 | 2,563,507.60 | 380,578,153.57 | 2,175,407,108.74 | | |
| 26 | NIGER | 1 | AGAIE | 111,012,690.20 | - | 11,711,890.45 | 3,314,685.98 | 176,413.86 | 29,171,109.17 | 155,386,789.66 |
| | | 2 | AGWARA | 95,311,963.77 | - | 10,055,456.51 | 2,845,883.92 | 151,463.33 | 24,269,113.02 | 132,633,880.54 |
| | | 3 | BIDA | 109,151,985.71 | - | 11,515,585.26 | 3,259,127.90 | 173,456.96 | 32,760,174.99 | 156,860,330.82 |
| | | 4 | BORGU | 177,683,398.64 | - | 18,745,681.20 | 5,305,381.47 | 282,362.44 | 31,707,233.43 | 233,724,057.19 |
| | | 5 | BOSSO | 106,655,473.24 | - | 11,252,202.04 | 3,184,585.48 | 169,489.67 | 30,109,510.21 | 151,371,260.63 |
| | | 6 | EDATI | 112,330,818.05 | - | 11,850,953.55 | 3,354,043.46 | 178,508.54 | 30,951,162.18 | 158,665,485.78 |
| | | 7 | GBAKO | 106,398,366.94 | - | 11,225,077.20 | 3,176,908.64 | 169,081.09 | 28,817,812.73 | 149,787,246.60 |
| | | 8 | GURARA | 95,073,682.00 | - | 10,030,317.67 | 2,838,769.15 | 151,084.67 | 26,448,304.65 | 134,542,158.14 |
| | | 9 | KATCHA | 102,589,975.97 | - | 10,823,290.18 | 3,063,195.33 | 163,029.05 | 28,474,321.07 | 145,113,811.61 |
| | | 10 | KONTAGORA | 112,980,381.81 | - | 11,919,482.83 | 3,373,438.54 | 179,540.78 | 30,407,224.63 | 158,860,068.59 |
| | | 11 | LAPAI | 110,358,638.84 | - | 11,642,887.73 | 3,295,156.90 | 175,374.49 | 27,691,952.25 | 153,164,010.21 |
| | | 12 | LAVUN | 128,415,610.57 | - | 13,547,906.65 | 3,834,313.20 | 204,069.41 | 34,171,542.62 | 180,173,442.45 |
| | | 13 | MAGAMA | 131,545,235.59 | - | 13,878,083.54 | 3,927,759.49 | 209,042.79 | 32,336,297.18 | 181,896,418.60 |
| | | 14 | MARIGA | 145,655,487.78 | - | 15,366,721.71 | 4,349,072.18 | 231,465.85 | 33,490,598.00 | 199,093,345.52 |
| | | 15 | MASHEGU | 171,864,419.42 | - | 18,131,776.19 | 5,131,634.77 | 273,115.32 | 34,503,021.82 | 229,903,967.51 |
| | | 16 | MINNA | 108,847,271.82 | - | 11,483,437.81 | 3,250,029.57 | 172,972.72 | 33,620,397.59 | 157,374,109.51 |
| | | 17 | MOKWA | 147,738,498.59 | - | 15,586,480.32 | 4,411,268.01 | 234,776.03 | 36,445,470.42 | 204,416,493.37 |
| | | 18 | MUYA | 99,794,181.52 | - | 10,528,332.57 | 2,979,716.76 | 158,586.17 | 27,271,450.92 | 140,732,267.94 |
| | | 19 | PAIKORO | 114,851,609.03 | - | 12,116,898.17 | 3,429,310.80 | 182,514.41 | 30,806,038.58 | 161,386,371.00 |
| | | 20 | RAFI | 132,468,468.39 | - | 13,975,485.03 | 3,955,325.95 | 210,509.93 | 32,354,218.49 | 182,964,007.79 |
| | | 21 | RJAU | 124,617,128.80 | - | 13,147,165.05 | 3,720,895.77 | 198,033.12 | 31,972,676.52 | 173,655,899.25 |
| | | 22 | SHIRORO | 147,316,539.85 | - | 15,541,963.47 | 4,398,668.91 | 234,105.48 | 35,826,471.17 | 203,317,748.89 |
| | | 23 | SULEJA | 107,736,284.81 | - | 11,366,228.16 | 3,216,857.03 | 171,207.22 | 34,604,056.42 | 157,094,633.62 |
| | | 24 | TAFA | 87,680,235.13 | - | 9,250,305.59 | 2,618,011.02 | 139,335.50 | 25,965,857.94 | 125,653,745.18 |
| | | 25 | WUSHISHI | 97,736,342.34 | - | 10,311,229.58 | 2,918,272.52 | 155,315.99 | 25,851,512.23 | 136,972,672.66 |
| NIGER TOTAL | | 2,985,814,688.82 | - | 315,004,838.45 | 89,152,312.77 | 4,744,854.82 | 770,027,528.21 | 4,164,744,223.06 | | |

| | | | | | | | | | | |
|-------------------|------|----|-------------------|-------------------------|-------------------------|-----------------------|----------------------|---------------------|-----------------------|-------------------------|
| 27 | OGUN | 1 | ABEOKUTA NORTH | 109,730,033.13 | (5,788,847.52) | 11,576,569.53 | 3,276,387.60 | 174,375.55 | 35,812,860.63 | 154,781,378.92 |
| | | 2 | ABEOKUTA SOUTH | 113,279,469.31 | (5,788,847.52) | 11,951,036.70 | 3,382,368.88 | 180,016.07 | 38,991,229.89 | 161,995,273.33 |
| | | 3 | ADO-ODO/OTA | 174,114,294.39 | (5,788,847.52) | 18,369,139.04 | 5,198,812.94 | 276,690.66 | 56,931,169.62 | 249,101,259.13 |
| | | 4 | EGBADO NORTH | 114,481,610.21 | (5,788,847.52) | 12,077,863.13 | 3,418,263.15 | 181,926.43 | 34,546,486.73 | 158,917,302.13 |
| | | 5 | EGBADO SOUTH | 102,595,976.51 | (5,788,847.52) | 10,823,923.24 | 3,063,374.50 | 163,038.59 | 33,703,925.71 | 144,561,391.03 |
| | | 6 | EWEKORO | 78,042,172.98 | (5,788,847.52) | 8,233,485.55 | 2,330,231.76 | 124,019.34 | 26,321,517.17 | 109,262,579.28 |
| | | 7 | REMO NORTH | 76,026,867.50 | (5,788,847.52) | 8,020,869.88 | 2,270,057.51 | 120,816.76 | 26,630,270.07 | 107,280,034.20 |
| | | 8 | I FO | 170,715,109.03 | (5,788,847.52) | 18,010,523.41 | 5,097,317.95 | 271,288.91 | 56,818,966.67 | 245,124,358.45 |
| | | 9 | IJEBU EAST | 101,596,717.94 | (5,788,847.52) | 10,718,501.00 | 3,033,538.02 | 161,450.63 | 29,895,388.84 | 139,616,748.92 |
| | | 10 | IJEBU NORTH | 126,935,164.83 | (5,788,847.52) | 13,391,718.93 | 3,790,109.13 | 201,716.78 | 41,202,692.85 | 179,732,555.01 |
| | | 11 | IJEBU ODE | 97,930,535.22 | (5,788,847.52) | 10,331,717.02 | 2,924,070.85 | 155,624.59 | 32,741,759.46 | 138,294,859.60 |
| | | 12 | IKENNE | 88,475,954.79 | (5,788,847.52) | 9,334,254.38 | 2,641,770.11 | 140,600.01 | 30,449,845.42 | 125,253,577.19 |
| | | 13 | IJEBU NORTH EAST | 79,783,898.24 | (5,788,847.52) | 8,417,238.37 | 2,382,237.28 | 126,787.18 | 27,131,741.93 | 112,053,055.48 |
| | | 14 | IMEKO-AFON | 91,721,723.13 | (5,788,847.52) | 9,676,684.45 | 2,738,684.28 | 145,757.96 | 28,078,649.10 | 126,572,651.39 |
| | | 15 | IPOKIA | 96,070,996.49 | (5,788,847.52) | 10,135,534.81 | 2,868,547.59 | 152,669.53 | 32,507,613.72 | 135,946,514.62 |
| | | 16 | OBAFEMI/OWODE | 116,486,372.21 | (5,788,847.52) | 12,289,366.45 | 3,478,122.58 | 185,112.27 | 37,599,926.33 | 164,250,052.32 |
| | | 17 | ODEDAH | 97,787,983.14 | (5,788,847.52) | 10,316,677.71 | 2,919,814.44 | 155,398.05 | 29,846,884.44 | 135,237,910.26 |
| | | 18 | ODOGBO LU | 90,883,757.71 | (5,788,847.52) | 9,588,278.71 | 2,713,663.79 | 144,426.32 | 30,994,497.23 | 128,535,776.25 |
| | | 19 | OGUN WATERSIDE | 86,325,228.26 | (5,788,847.52) | 9,107,351.73 | 2,577,552.38 | 137,182.22 | 27,475,947.85 | 119,834,414.91 |
| | | 20 | SHAGAMU | 117,085,538.37 | (5,788,847.52) | 12,352,578.76 | 3,496,012.86 | 186,064.42 | 39,194,727.60 | 166,526,074.49 |
| OGUN TOTAL | | | | 2,130,069,403.38 | (115,776,950.40) | 224,723,312.81 | 63,600,937.59 | 3,384,962.27 | 696,876,101.26 | 3,002,877,766.91 |
| 28 | ONDO | 1 | AKOKO NORTH EAST | 112,861,046.07 | (2,620,951.49) | 11,906,892.86 | 3,369,875.34 | 179,351.14 | 31,517,743.47 | 157,213,957.38 |
| | | 2 | AKOKO NORTH WEST | 119,388,886.47 | (2,620,951.49) | 12,595,583.05 | 3,564,787.66 | 189,724.75 | 34,010,038.46 | 167,128,068.90 |
| | | 3 | AKOKO SOUTH WEST | 121,547,713.48 | (2,620,951.49) | 12,823,340.31 | 3,629,247.26 | 193,155.41 | 35,029,085.37 | 170,601,590.33 |
| | | 4 | AKOKO SOUTH EAST | 90,154,024.56 | (2,620,951.49) | 9,511,291.52 | 2,691,874.96 | 143,266.68 | 25,480,147.00 | 125,359,653.23 |
| | | 5 | AKURE NORTH | 94,470,507.11 | (2,620,951.49) | 9,966,682.44 | 2,820,759.18 | 150,126.14 | 28,672,281.90 | 133,459,405.28 |
| | | 6 | AKURE SOUTH | 145,178,953.49 | (2,620,951.49) | 15,316,447.12 | 4,334,843.52 | 230,708.58 | 43,062,829.42 | 205,502,830.64 |
| | | 7 | IDANRE | 102,246,861.37 | (2,620,951.49) | 10,787,091.43 | 3,052,950.41 | 162,483.80 | 28,505,860.52 | 142,134,296.03 |
| | | 8 | IFEDORE | 103,014,181.11 | (2,620,951.49) | 10,868,044.02 | 3,075,861.52 | 163,703.17 | 31,577,351.28 | 146,078,189.61 |
| | | 9 | OKITIPUPA | 123,848,199.88 | (2,620,951.49) | 13,066,042.69 | 3,697,936.61 | 196,811.19 | 35,293,944.06 | 173,481,982.94 |
| | | 10 | ILAJE | 134,390,495.03 | (2,620,951.49) | 14,178,259.73 | 4,012,715.02 | 213,564.29 | 38,998,329.58 | 189,172,412.17 |
| | | 11 | ESE-EDO | 102,828,790.10 | (2,620,951.49) | 10,848,485.18 | 3,070,326.00 | 163,408.56 | 30,191,112.43 | 144,481,170.78 |
| | | 12 | ILE-OLUJI-OKEIGBO | 106,434,538.01 | (2,620,951.49) | 11,228,893.27 | 3,177,988.66 | 169,138.57 | 31,352,880.45 | 149,742,487.47 |
| | | 13 | IRELE | 98,911,360.78 | (2,620,951.49) | 10,435,194.57 | 2,953,356.95 | 157,183.25 | 29,553,997.08 | 139,390,141.14 |
| | | 14 | ODIGBO | 123,702,154.08 | (2,620,951.49) | 13,050,634.79 | 3,693,575.88 | 196,579.10 | 35,085,251.78 | 173,107,244.15 |
| | | 15 | ONDO EAST | 82,097,221.41 | (2,620,951.49) | 8,661,295.04 | 2,451,309.92 | 130,463.35 | 24,982,246.42 | 115,701,584.65 |
| | | 16 | ONDO WEST | 135,684,361.10 | (2,620,951.49) | 14,314,763.21 | 4,051,348.08 | 215,620.41 | 38,547,504.89 | 190,192,646.19 |
| | | 17 | OSE | 109,324,784.90 | (2,620,951.49) | 11,533,815.66 | 3,264,287.45 | 173,731.56 | 29,536,790.03 | 151,212,458.11 |
| | | 18 | OWO | 128,266,937.61 | (2,620,951.49) | 13,532,221.58 | 3,829,874.03 | 203,833.14 | 34,340,803.40 | 177,552,718.27 |
| ONDO TOTAL | | | | 2,034,351,016.57 | (47,177,126.82) | 214,624,978.48 | 60,742,918.44 | 3,232,853.09 | 585,738,197.53 | 2,851,512,837.28 |
| 29 | OSUN | 1 | ATAKUMOSA EAST | 80,160,836.13 | (2,734,288.18) | 8,457,005.50 | 2,393,492.12 | 127,386.18 | 24,737,457.87 | 113,141,889.62 |
| | | 2 | ATAKUMOSA WEST | 80,385,698.37 | (2,734,288.18) | 8,480,728.57 | 2,400,206.20 | 127,743.52 | 24,246,959.57 | 112,907,048.04 |
| | | 3 | AIYEDADE | 100,147,077.46 | (2,734,288.18) | 10,565,563.25 | 2,990,253.75 | 159,146.96 | 29,555,107.01 | 140,682,860.26 |
| | | 4 | AIYEDIRE | 88,527,802.90 | (2,734,288.18) | 9,339,724.38 | 2,643,318.22 | 140,682.40 | 24,714,666.65 | 122,631,906.37 |
| | | 5 | BOLUWADURO | 83,775,078.41 | (2,734,288.18) | 8,838,309.74 | 2,501,408.42 | 133,129.69 | 24,385,395.15 | 116,899,033.23 |
| | | 6 | BORIPE | 95,415,699.52 | (2,734,288.18) | 10,066,400.68 | 2,848,981.32 | 151,628.18 | 28,838,644.44 | 134,587,065.96 |
| | | 7 | EDE NORTH | 79,972,532.73 | (2,734,288.18) | 8,437,139.40 | 2,387,869.64 | 127,086.94 | 25,233,150.76 | 113,423,491.29 |
| | | 8 | EDE SOUTH | 83,055,580.87 | (2,734,288.18) | 8,762,402.41 | 2,479,925.21 | 131,986.31 | 24,726,938.85 | 116,422,545.48 |
| | | 9 | EGBEDORE | 81,689,284.89 | (2,734,288.18) | 8,618,257.55 | 2,439,129.50 | 129,815.09 | 24,623,047.23 | 114,765,246.08 |
| | | 10 | EJIGBO | 92,733,480.75 | (2,734,288.18) | 9,783,425.35 | 2,768,893.97 | 127,365.78 | 28,402,494.44 | 131,101,372.11 |
| | | 11 | IFE CENTRAL | 98,189,048.61 | (2,734,288.18) | 10,358,990.30 | 2,931,789.71 | 156,035.40 | 30,649,994.81 | 139,551,570.64 |
| | | 12 | IFE EAST | 113,483,912.81 | (2,734,288.18) | 11,972,605.59 | 3,388,473.28 | 180,340.96 | 32,002,728.61 | 158,293,773.06 |
| | | 13 | IFE NORTH | 105,783,375.81 | (2,734,288.18) | 11,160,195.35 | 3,158,545.85 | 168,103.79 | 29,769,513.34 | 147,305,445.97 |
| | | 14 | IFE SOUTH | 92,210,341.12 | (2,734,288.18) | 9,728,233.88 | 2,753,273.74 | 146,534.44 | 28,577,616.75 | 130,681,711.75 |
| | | 15 | IFEDAYO | 72,460,846.05 | (2,734,288.18) | 7,644,652.96 | 2,163,581.03 | 115,149.88 | 22,196,074.09 | 101,846,015.82 |
| | | 16 | IFELODUN | 93,372,657.97 | (2,734,288.18) | 9,850,858.85 | 2,787,978.92 | 148,381.51 | 26,071,880.78 | 129,497,469.85 |
| | | 17 | ILA | 82,320,764.39 | (2,734,288.18) | 8,684,878.93 | 2,457,984.60 | 130,818.59 | 23,818,796.24 | 114,678,954.57 |
| | | 18 | ILES HA EAST | 85,820,288.09 | (2,734,288.18) | 9,054,080.31 | 2,562,475.56 | 136,379.80 | 26,710,684.37 | 121,549,619.94 |
| | | 19 | ILES HA WEST | 90,943,277.87 | (2,734,288.18) | 9,594,558.12 | 2,715,440.98 | 144,520.91 | 26,513,874.68 | 127,177,384.37 |
| | | 20 | IREPODUN | 90,001,812.70 | (2,734,288.18) | 9,495,233.10 | 2,687,330.12 | 143,024.80 | 27,549,024.79 | 127,142,137.33 |
| | | 21 | IREWOLE | 97,378,569.35 | (2,734,288.18) | 10,273,484.36 | 2,907,589.91 | 154,747.44 | 29,114,022.16 | 137,094,125.04 |
| | | 22 | ISOKAN | 88,387,202.39 | (2,734,288.18) | 9,324,890.96 | 2,639,120.08 | 140,458.97 | 26,489,330.29 | 124,246,714.51 |
| | | 23 | IWO | 108,684,468.78 | (2,734,288.18) | 11,466,262.01 | 3,245,168.49 | 172,714.01 | 32,216,355.75 | 153,050,680.86 |
| | | 24 | OBOKUN | 90,128,063.58 | (2,734,288.18) | 9,508,552.63 | 2,691,099.80 | 143,225.42 | 27,355,137.06 | 127,091,790.31 |
| | | 25 | ODO-OTIN | 118,742,602.24 | (2,734,288.18) | 12,527,399.77 | 3,545,490.50 | 188,697.71 | 28,497,879.93 | 160,767,781.97 |
| | | 26 | OLA-OLUWA | 81,276,542.57 | (2,734,288.18) | 8,574,713.04 | 2,426,805.58 | 129,159.19 | 24,763,171.05 | 114,436,103.24 |
| | | 27 | OLORUNDA | 98,307,853.57 | (2,734,288.18) | 10,371,524.28 | 2,935,337.06 | 156,224.19 | 28,345,354.05 | 137,382,004.97 |
| | | 28 | ORIADE | 98,623,063.44 | (2,734,288.18) | 10,404,779.06 | 2,944,748.79 | 156,725.10 | 29,439,852.25 | 138,834,880.46 |
| | | 29 | OROLU | 86,909,167.54 | (2,734,288.18) | 9,168,957.60 | 2,594,988.00 | 138,110.17 | 26,482,837.06 | 122,559,772.19 |
| | | 30 | OSOGBO | 96,692,955.98 | (2,734,288.18) | 10,201,151.83 | 2,887,118.44 | 153,657.91 | 29,964,310.12 | 137,164,906.11 |
| OSUN TOTAL | | | | 2,755,579,886.89 | (82,028,645.40) | 290,714,959.76 | 82,277,818.80 | 4,378,981.24 | 815,992,300.11 | 3,866,915,301.40 |

| | | | | | | | | | | |
|----------------------|---------|----|-------------------|-------------------------|------------------------|-----------------------|-----------------------|---------------------|-------------------------|-------------------------|
| 30 | OYO | 1 | AFUJO | 95,164,250.42 | (2,536,017.62) | 10,039,872.68 | 2,841,473.40 | 151,228.59 | 33,394,983.56 | 139,055,791.04 |
| | | 2 | AKINYELE | 110,514,084.09 | (2,536,017.62) | 11,659,287.28 | 3,299,798.29 | 175,621.51 | 38,406,845.09 | 161,519,618.64 |
| | | 3 | ATIBA | 110,084,103.55 | (2,536,017.62) | 11,613,924.13 | 3,286,959.66 | 174,938.21 | 35,701,961.88 | 158,325,869.81 |
| | | 4 | ATISBO | 117,942,164.96 | (2,536,017.62) | 12,442,953.26 | 3,521,590.55 | 187,425.71 | 31,876,802.35 | 163,434,919.22 |
| | | 5 | EGBEDA | 119,664,157.79 | (2,536,017.62) | 12,624,624.31 | 3,573,006.88 | 190,162.19 | 42,965,998.90 | 176,481,932.44 |
| | | 6 | IBADAN NORTH | 122,990,396.40 | (2,536,017.62) | 12,975,544.03 | 3,672,323.78 | 195,448.02 | 44,603,720.40 | 181,901,415.01 |
| | | 7 | IBADAN NORTH EAST | 133,338,850.38 | (2,536,017.62) | 14,067,310.73 | 3,981,314.36 | 211,893.09 | 46,136,381.50 | 195,199,732.44 |
| | | 8 | IBADAN NORTH WEST | 98,132,500.51 | (2,536,017.62) | 10,353,024.45 | 2,930,101.26 | 155,945.53 | 34,606,684.49 | 143,642,238.63 |
| | | 9 | IBADAN SOUTH EAST | 116,462,568.18 | (2,536,017.62) | 12,286,855.11 | 3,477,411.82 | 185,074.44 | 41,957,795.68 | 171,833,687.61 |
| | | 10 | IBADAN SOUTH WEST | 121,930,957.18 | (2,536,017.62) | 12,863,772.70 | 3,640,690.39 | 193,764.43 | 43,031,710.35 | 179,124,877.42 |
| | | 11 | IBARAPA CENTRAL | 88,184,831.90 | (2,536,017.62) | 9,303,540.78 | 2,633,077.58 | 140,137.37 | 31,369,486.60 | 129,095,056.61 |
| | | 12 | IBARAPA NORTH | 91,966,232.22 | (2,536,017.62) | 9,702,480.27 | 2,745,984.98 | 146,146.52 | 31,246,959.42 | 133,271,785.79 |
| | | 13 | IDO | 90,154,790.25 | (2,536,017.62) | 9,511,372.30 | 2,691,897.82 | 143,267.90 | 31,387,797.49 | 131,353,108.15 |
| | | 14 | SAKI WEST | 133,903,660.79 | (2,536,017.62) | 14,126,898.50 | 3,998,178.82 | 212,790.64 | 42,734,125.80 | 192,439,636.93 |
| | | 15 | IFELOJU | 91,309,787.00 | (2,536,017.62) | 9,633,225.00 | 2,726,384.43 | 145,103.34 | 32,359,508.79 | 133,637,990.94 |
| | | 16 | IREPO | 95,816,660.79 | (2,536,017.62) | 10,108,702.28 | 2,860,953.48 | 152,265.36 | 32,640,470.68 | 139,043,034.96 |
| | | 17 | ISEYIN | 125,186,083.37 | (2,536,017.62) | 13,207,190.02 | 3,737,883.97 | 198,937.26 | 41,365,613.45 | 181,159,690.46 |
| | | 18 | ITESIJAWU | 108,245,299.88 | (2,536,017.62) | 11,419,929.49 | 3,232,055.51 | 172,016.11 | 33,036,492.54 | 153,569,775.92 |
| | | 19 | IWAJOWA | 99,370,767.95 | (2,536,017.62) | 10,483,662.24 | 2,967,074.22 | 157,913.31 | 31,369,551.53 | 141,812,951.62 |
| | | 20 | OLORUNSOGO | 89,726,137.26 | (2,536,017.62) | 9,466,149.22 | 2,679,098.83 | 142,586.71 | 29,991,624.01 | 129,469,578.41 |
| | | 21 | KAJOLA | 110,811,251.07 | (2,536,017.62) | 11,690,638.53 | 3,308,671.28 | 176,093.75 | 37,734,017.00 | 161,184,654.01 |
| | | 22 | LAGELU | 102,640,542.33 | (2,536,017.62) | 10,828,624.96 | 3,064,705.18 | 163,109.41 | 34,290,009.85 | 148,450,974.11 |
| | | 23 | OGBOMOSHO NORTH | 106,258,745.97 | (2,536,017.62) | 11,210,347.12 | 3,172,739.75 | 168,859.21 | 37,586,166.24 | 155,860,840.68 |
| | | 24 | OGBOMOSHO SOUTH | 90,965,235.78 | (2,536,017.62) | 9,596,874.68 | 2,716,096.61 | 144,555.80 | 31,228,973.18 | 132,115,718.44 |
| | | 25 | OGO-OLUWA | 83,242,149.67 | (2,536,017.62) | 8,782,085.51 | 2,485,495.90 | 132,282.80 | 28,915,371.77 | 121,021,368.03 |
| | | 26 | OLUYOLE | 110,342,210.69 | (2,536,017.62) | 11,641,154.55 | 3,294,666.38 | 175,348.38 | 37,846,219.95 | 160,763,582.33 |
| | | 27 | ONA-ARA | 120,220,922.58 | (2,536,017.62) | 12,683,363.25 | 3,589,631.11 | 191,046.96 | 41,893,707.54 | 176,042,653.82 |
| | | 28 | ORELOPE | 92,077,797.10 | (2,536,017.62) | 9,714,250.42 | 2,749,316.16 | 146,323.81 | 31,464,417.56 | 133,616,087.43 |
| | | 29 | ORI IRE | 110,734,221.96 | (2,536,017.62) | 11,682,511.92 | 3,306,371.30 | 175,971.34 | 34,463,443.92 | 157,826,502.82 |
| | | 30 | OYO EAST | 93,496,631.35 | (2,536,017.62) | 9,863,938.09 | 2,791,680.59 | 148,578.52 | 32,724,428.10 | 136,489,239.04 |
| | | 31 | OYO WEST | 93,904,785.92 | (2,536,017.62) | 9,906,998.59 | 2,803,867.53 | 149,227.14 | 33,528,938.82 | 137,757,800.37 |
| | | 32 | SAKI EAST | 93,448,790.61 | (2,536,017.62) | 9,858,890.88 | 2,790,252.13 | 148,502.50 | 31,839,855.90 | 135,550,274.40 |
| | | 33 | IFEDAPO | 107,717,455.12 | (2,536,017.62) | 11,364,241.62 | 3,216,294.80 | 171,177.30 | 33,907,753.63 | 153,840,904.84 |
| OYO TOTAL | | | | 3,475,949,025.03 | (83,688,581.46) | 366,714,238.89 | 103,787,048.74 | 5,523,743.17 | 1,177,607,817.98 | 5,045,893,292.35 |
| 31 | PLATEAU | 1 | BARKIN LADI | 127,062,081.49 | - | 13,405,108.70 | 3,793,898.69 | 20,1918.47 | 31,769,430.90 | 176,232,438.25 |
| | | 2 | BASSA | 128,174,356.31 | - | 13,522,454.21 | 3,827,109.68 | 203,686.02 | 32,522,125.68 | 178,249,731.90 |
| | | 3 | BOKKOS | 127,615,822.64 | - | 13,463,528.65 | 3,810,432.64 | 202,798.44 | 31,976,370.02 | 177,068,952.38 |
| | | 4 | JOS EAST | 96,884,977.57 | - | 10,221,410.20 | 2,892,851.94 | 153,963.06 | 25,947,279.68 | 136,100,482.44 |
| | | 5 | JOS NORTH | 168,566,638.40 | - | 17,783,858.76 | 5,033,167.57 | 267,874.70 | 48,264,368.08 | 239,915,907.51 |
| | | 6 | JOS SOUTH | 145,767,254.73 | - | 15,378,513.17 | 4,352,409.39 | 231,643.47 | 40,304,711.74 | 206,034,532.49 |
| | | 7 | KANAM | 127,960,837.10 | - | 13,499,927.83 | 3,820,734.29 | 203,346.71 | 31,161,080.54 | 176,645,926.48 |
| | | 8 | KANKE | 113,010,060.89 | - | 11,922,613.99 | 3,374,324.71 | 179,587.95 | 28,273,283.15 | 156,759,870.69 |
| | | 9 | LANGTANG NORTH | 115,911,675.95 | - | 12,228,735.73 | 3,460,962.94 | 184,199.00 | 29,521,216.28 | 161,306,789.90 |
| | | 10 | LANGTANG SOUTH | 109,959,022.92 | - | 11,600,728.06 | 3,283,224.92 | 174,739.44 | 27,291,572.29 | 152,309,287.63 |
| | | 11 | MANGU | 151,922,651.00 | - | 16,027,910.34 | 4,536,201.04 | 241,425.21 | 39,539,485.04 | 212,267,672.63 |
| | | 12 | MIKANG | 102,282,279.58 | - | 10,790,828.07 | 3,054,007.94 | 162,540.08 | 26,714,064.75 | 143,003,720.43 |
| | | 13 | PANKSHIN | 136,548,822.45 | - | 14,405,964.28 | 4,077,159.70 | 216,994.16 | 32,835,488.77 | 188,084,429.36 |
| | | 14 | QUAN-PAN | 136,351,327.69 | - | 14,385,128.49 | 4,071,262.78 | 216,680.31 | 33,175,993.55 | 188,200,392.83 |
| | | 15 | RIYOM | 107,755,218.53 | - | 11,368,225.67 | 3,217,422.36 | 171,237.31 | 28,931,241.75 | 151,443,345.62 |
| | | 16 | SHENDAM | 137,299,719.72 | - | 14,485,184.29 | 4,099,580.46 | 218,187.43 | 33,895,962.47 | 189,998,634.37 |
| | | 17 | WASE | 145,881,563.40 | - | 15,390,572.79 | 4,355,822.49 | 231,825.12 | 30,889,403.96 | 196,749,187.76 |
| PLATEAU TOTAL | | | | 2,178,954,310.36 | - | 229,880,693.23 | 65,060,573.56 | 3,462,646.86 | 553,013,078.65 | 3,030,371,302.67 |
| 32 | RIVERS | 1 | AHOADA | 97,063,257.09 | - | 10,240,218.77 | 2,898,175.12 | 154,246.37 | 37,557,184.74 | 147,913,082.09 |
| | | 2 | AHOADA WEST | 121,273,001.55 | - | 12,794,358.07 | 3,621,044.74 | 192,718.85 | 42,925,654.26 | 180,806,777.47 |
| | | 3 | AKUKUTORU | 111,717,872.36 | - | 11,786,287.50 | 3,335,741.74 | 177,534.49 | 36,859,747.32 | 163,877,183.42 |
| | | 4 | ANDONI | 119,256,590.35 | - | 12,581,625.75 | 3,560,837.48 | 189,514.51 | 40,431,216.50 | 176,019,784.59 |
| | | 5 | ASARITORU | 110,699,951.66 | - | 11,678,896.39 | 3,305,348.03 | 175,916.88 | 41,021,515.69 | 166,881,628.65 |
| | | 6 | BONNY | 110,681,453.89 | - | 11,676,944.87 | 3,304,795.72 | 175,887.48 | 40,713,606.90 | 166,552,688.86 |
| | | 7 | DEGEMA | 119,953,369.79 | - | 12,655,136.31 | 3,581,642.35 | 190,621.78 | 42,948,250.68 | 179,329,020.91 |
| | | 8 | ELEME | 116,212,124.79 | - | 12,260,433.22 | 3,469,933.93 | 184,676.45 | 39,124,454.74 | 171,251,623.12 |
| | | 9 | EMOHUA | 110,846,229.85 | - | 11,694,328.81 | 3,309,715.70 | 176,149.33 | 39,839,813.46 | 165,866,237.15 |
| | | 10 | ETCHE | 129,985,044.85 | - | 13,713,482.69 | 3,881,174.35 | 206,563.44 | 42,927,537.29 | 190,713,802.63 |
| | | 11 | GONAKA | 115,764,718.81 | - | 12,213,231.68 | 3,456,575.00 | 183,965.46 | 41,588,244.47 | 173,206,735.42 |
| | | 12 | IKWERRE | 110,796,766.74 | - | 11,689,110.43 | 3,308,238.80 | 176,070.73 | 39,049,263.18 | 165,019,449.87 |
| | | 13 | KHANA | 131,535,020.12 | - | 13,877,005.80 | 3,927,454.47 | 209,026.56 | 45,834,100.11 | 195,382,607.07 |
| | | 14 | OBIO/AKPOR | 161,078,898.14 | - | 16,993,898.68 | 4,809,593.97 | 255,975.69 | 56,909,725.82 | 240,048,092.30 |
| | | 15 | OBUA/ODUAL | 130,045,966.64 | - | 13,719,909.97 | 3,882,993.39 | 206,660.26 | 45,104,975.75 | 192,960,506.00 |
| | | 16 | OGBA/EGBEMA/NDONI | 131,227,782.83 | - | 13,844,592.13 | 3,918,280.79 | 208,538.32 | 45,171,336.52 | 194,370,530.59 |
| | | 17 | OGU/BOLO | 90,159,348.45 | - | 9,511,853.20 | 2,692,033.92 | 143,275.14 | 31,579,261.02 | 134,085,771.74 |
| | | 18 | OKRIKA | 110,941,463.38 | - | 11,704,375.99 | 3,312,559.24 | 176,300.67 | 41,146,575.22 | 167,281,274.51 |
| | | 19 | OMUMMA | 87,932,048.30 | - | 9,276,872.00 | 2,625,529.81 | 139,735.67 | 33,246,916.29 | 133,221,102.07 |
| | | 20 | OPOBO/NKORO | 95,113,405.83 | - | 10,034,508.55 | 2,839,955.25 | 151,147.79 | 36,567,876.81 | 144,706,894.23 |
| | | 21 | OYIGBO | 98,234,836.45 | - | 10,363,820.94 | 2,933,156.87 | 156,108.16 | 34,696,269.30 | 146,384,191.71 |
| | | 22 | PORT HARCOURT | 182,434,846.20 | - | 19,246,961.13 | 5,447,253.15 | 289,913.12 | 61,865,745.61 | 269,284,719.21 |
| | | 23 | TAI | 107,980,664.09 | - | 11,392,010.29 | 3,224,153.85 | 171,595.57 | 34,378,750.54 | 157,147,174.34 |
| RIVERS TOTAL | | | | 2,700,934,662.17 | - | 284,949,863.13 | 80,646,187.68 | 4,292,142.75 | 951,488,022.22 | 4,022,310,877.94 |

| | | | | | | | | | | |
|----|--------|---------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|-----------------------|-------------------------|----------------|
| 33 | SOKOTO | 1 | BINJI | 101,168,491.77 | (1,564,740.79) | 10,673,322.94 | 3,020,751.77 | 160,770.13 | 26,703,636.66 | 140,162,232.48 |
| | | 2 | BODINGA | 115,163,642.86 | (1,564,740.79) | 12,149,817.89 | 3,438,627.70 | 183,010.27 | 31,273,504.29 | 160,643,862.22 |
| | | 3 | DANGE-SHUNI | 124,107,968.77 | (1,564,740.79) | 13,093,448.43 | 3,705,692.95 | 197,223.99 | 32,516,307.77 | 172,055,901.13 |
| | | 4 | GADA | 134,751,755.45 | (1,564,740.79) | 14,216,372.88 | 4,023,501.76 | 214,138.38 | 36,004,533.79 | 187,645,561.46 |
| | | 5 | GORONYO | 126,761,638.69 | (1,564,740.79) | 13,373,411.84 | 3,784,927.88 | 201,441.03 | 31,720,887.57 | 174,277,566.22 |
| | | 6 | GUDU | 114,860,392.90 | (1,564,740.79) | 12,117,824.88 | 3,429,573.08 | 182,528.37 | 26,087,884.02 | 155,113,462.46 |
| | | 7 | GWADABAWA | 131,186,958.52 | (1,564,740.79) | 13,840,285.14 | 3,917,061.83 | 208,473.44 | 34,906,594.18 | 182,494,632.33 |
| | | 8 | ILLELA | 111,943,238.19 | (1,564,740.79) | 11,810,063.70 | 3,342,470.86 | 177,892.63 | 29,655,587.13 | 155,364,511.71 |
| | | 9 | ISA | 126,711,407.52 | (1,564,740.79) | 13,368,112.43 | 3,783,428.05 | 201,361.20 | 29,370,794.23 | 171,870,362.64 |
| | | 10 | KEBBE | 114,402,760.07 | (1,564,740.79) | 12,069,544.40 | 3,415,908.79 | 181,801.13 | 27,978,321.88 | 156,483,595.49 |
| | | 11 | KWARE | 106,086,493.73 | (1,564,740.79) | 11,192,174.43 | 3,167,596.54 | 168,585.48 | 28,578,360.91 | 147,628,470.30 |
| | | 12 | RABAH | 126,308,878.24 | (1,564,740.79) | 13,325,645.40 | 3,771,409.08 | 200,721.53 | 29,569,616.82 | 171,611,530.28 |
| | | 13 | SABON BIRNI | 132,523,501.59 | (1,564,740.79) | 13,981,291.06 | 3,956,969.17 | 210,597.39 | 33,363,868.58 | 182,471,487.00 |
| | | 14 | SHAGARI | 119,410,695.59 | (1,564,740.79) | 12,597,883.93 | 3,565,438.85 | 189,759.40 | 30,040,245.85 | 164,239,282.82 |
| | | 15 | SILAME | 106,924,962.87 | (1,564,740.79) | 11,280,633.32 | 3,192,632.07 | 169,917.92 | 26,661,495.62 | 146,664,901.01 |
| | | 16 | SOKOTO NORTH | 118,819,070.46 | (1,564,740.79) | 12,535,467.20 | 3,547,773.74 | 188,819.23 | 35,003,213.39 | 168,529,603.23 |
| | | 17 | SOKOTO SOUTH | 117,859,190.78 | (1,564,740.79) | 12,434,199.45 | 3,519,113.05 | 187,293.86 | 32,540,202.85 | 164,975,259.19 |
| | | 18 | TAMBUWAL | 131,968,881.97 | (1,564,740.79) | 13,922,778.43 | 3,940,408.99 | 209,716.02 | 34,489,274.54 | 182,966,319.17 |
| | | 19 | TANGAZA | 121,669,990.82 | (1,564,740.79) | 12,836,240.62 | 3,632,898.29 | 193,349.72 | 27,276,728.80 | 164,044,467.47 |
| | | 20 | TURETA | 110,721,466.92 | (1,564,740.79) | 11,681,166.26 | 3,305,990.45 | 175,951.07 | 24,323,414.75 | 148,643,248.66 |
| | | 21 | WAMAKKO | 114,136,796.86 | (1,564,740.79) | 12,041,485.16 | 3,407,967.50 | 181,378.48 | 31,547,063.91 | 159,749,951.11 |
| | | 22 | WURNO | 109,817,333.72 | (1,564,740.79) | 11,585,779.79 | 3,278,994.28 | 174,514.28 | 30,422,956.60 | 153,714,837.88 |
| | | 23 | YABO | 102,953,726.19 | (1,564,740.79) | 10,861,666.00 | 3,074,056.42 | 163,607.10 | 27,351,920.36 | 142,840,235.28 |
| | | SOKOTO TOTAL | 2,720,259,244.49 | (35,989,038.17) | 286,988,615.56 | 81,223,193.08 | 4,322,852.07 | 697,386,414.50 | 3,754,191,281.52 | |
| 34 | TARABA | 1 | ARDO KOLA | 102,189,035.66 | - | 10,780,990.79 | 3,051,223.81 | 162,391.91 | 26,137,822.60 | 142,321,464.76 |
| | | 2 | BALI | 174,868,972.97 | - | 18,448,757.98 | 5,221,346.60 | 277,889.95 | 34,060,467.55 | 232,877,435.05 |
| | | 3 | DONGA | 120,102,817.92 | - | 12,670,903.15 | 3,586,104.67 | 190,859.28 | 29,201,976.02 | 165,752,661.03 |
| | | 4 | GASHAKA | 143,403,482.85 | - | 15,129,134.14 | 4,281,830.42 | 227,887.12 | 26,193,664.34 | 189,235,998.87 |
| | | 5 | GASSOL | 154,925,302.63 | - | 16,344,691.49 | 4,625,856.08 | 246,196.82 | 36,385,951.56 | 212,527,998.58 |
| | | 6 | IBI | 107,324,576.39 | - | 11,322,792.73 | 3,204,563.98 | 170,552.96 | 25,951,661.80 | 147,974,147.86 |
| | | 7 | JALINGO | 103,227,793.92 | - | 10,890,580.27 | 3,082,239.70 | 164,042.63 | 29,574,297.60 | 146,938,954.13 |
| | | 8 | KARIM LAMIDU | 160,223,653.49 | - | 16,903,669.97 | 4,784,057.54 | 254,616.60 | 33,210,439.31 | 215,376,436.91 |
| | | 9 | KURMI | 114,053,489.37 | - | 12,032,696.18 | 3,405,480.05 | 181,246.09 | 26,437,160.32 | 156,110,072.02 |
| | | 10 | LAU | 155,305,326.16 | - | 11,109,760.89 | 3,144,271.95 | 167,344.10 | 26,765,652.63 | 146,492,355.73 |
| | | 11 | SARDAUNA | 157,149,036.24 | - | 16,579,296.42 | 4,692,253.70 | 249,730.62 | 35,067,047.46 | 213,737,364.46 |
| | | 12 | TAKUM | 124,388,542.78 | - | 13,123,049.12 | 3,714,070.51 | 197,669.86 | 29,282,362.16 | 170,705,694.42 |
| | | 13 | USSA | 106,910,292.98 | - | 11,279,085.64 | 3,192,194.05 | 169,894.61 | 27,783,790.49 | 149,335,257.77 |
| | | 14 | WUKARI | 153,133,811.01 | - | 16,155,688.29 | 4,572,364.61 | 243,349.90 | 36,177,973.53 | 210,283,187.33 |
| | | 15 | YORRO | 101,514,439.20 | - | 10,709,820.55 | 3,031,081.29 | 161,319.88 | 26,299,439.00 | 141,716,099.92 |
| | | 16 | ZING | 110,122,830.97 | - | 11,618,009.89 | 3,288,116.01 | 174,999.76 | 28,763,813.12 | 153,967,769.74 |
| | | TARABA TOTAL | 2,038,843,404.54 | - | 215,098,927.50 | 60,877,054.95 | 3,239,992.09 | 477,293,519.50 | 2,795,352,898.58 | |
| 35 | YOBE | 1 | BADE | 113,805,397.25 | - | 12,006,522.34 | 3,398,072.36 | 180,851.84 | 30,018,404.23 | 159,409,248.03 |
| | | 2 | BURSARI | 125,936,939.17 | - | 13,286,405.66 | 3,760,303.49 | 200,130.47 | 28,027,710.96 | 171,211,489.74 |
| | | 3 | DAMATURU | 105,445,727.61 | - | 11,124,573.31 | 3,148,464.14 | 167,567.22 | 26,656,990.92 | 146,543,323.20 |
| | | 4 | FIKA | 118,060,771.36 | - | 12,455,466.29 | 3,525,131.97 | 187,614.20 | 29,830,944.79 | 164,059,928.60 |
| | | 5 | FUNE | 165,589,263.53 | - | 17,469,744.32 | 4,944,267.26 | 263,143.26 | 40,471,069.82 | 228,737,488.19 |
| | | 6 | GEIDAM | 137,230,731.46 | - | 14,477,906.00 | 4,097,520.57 | 218,077.80 | 31,155,562.93 | 187,179,798.75 |
| | | 7 | GUJBA | 126,344,241.87 | - | 13,329,376.28 | 3,772,464.99 | 200,777.73 | 29,388,950.89 | 173,035,811.76 |
| | | 8 | GULAMI | 109,767,231.29 | - | 11,580,493.96 | 3,277,498.29 | 174,434.66 | 27,663,181.24 | 152,462,839.44 |
| | | 9 | JAKUSKO | 144,765,414.36 | - | 15,272,818.55 | 4,322,495.82 | 230,051.41 | 35,816,920.11 | 200,407,700.24 |
| | | 10 | KARASUWA | 102,096,473.14 | - | 10,771,225.40 | 3,048,460.02 | 162,244.81 | 27,889,275.38 | 143,967,678.75 |
| | | 11 | MACHINA | 97,792,188.63 | - | 10,317,121.39 | 2,919,940.01 | 155,404.73 | 24,942,259.76 | 136,126,914.52 |
| | | 12 | NANGERE | 104,848,181.24 | - | 11,061,531.89 | 3,130,622.23 | 166,617.64 | 26,644,588.86 | 145,851,541.86 |
| | | 13 | NGURU | 114,034,797.82 | - | 12,030,724.21 | 3,404,921.95 | 181,216.39 | 30,722,919.27 | 160,374,579.64 |
| | | 14 | POTISKUM | 125,482,322.56 | - | 13,238,443.40 | 3,746,729.26 | 199,408.02 | 34,310,037.12 | 176,976,940.36 |
| | | 15 | TARMUA | 116,383,599.15 | - | 12,278,523.84 | 3,475,053.92 | 184,948.95 | 25,955,073.17 | 158,277,199.03 |
| | | 16 | YUNUSARI | 121,291,657.67 | - | 12,796,326.30 | 3,621,601.78 | 192,748.50 | 29,111,884.93 | 167,014,219.19 |
| | | 17 | YUSUFARI | 121,003,426.26 | - | 12,765,917.75 | 3,612,995.59 | 192,290.46 | 28,155,108.06 | 165,729,738.12 |
| | | YOBE TOTAL | 2,049,878,364.36 | - | 216,263,120.89 | 61,206,543.65 | 3,257,528.10 | 506,760,882.44 | 2,837,366,439.44 | |

| | | | | | | | | | | |
|------------------------|-----------|----|-----------------|--------------------------|---------------------------|-------------------------|-------------------------|-----------------------|--------------------------|---------------------------|
| 36 | ZAMFARA | 1 | ANKA | 113,896,946.12 | - | 12,016,180.79 | 3,400,805.88 | 180,997.33 | 29,331,245.79 | 158,826,175.90 |
| | | 2 | BAKURA | 110,280,710.51 | - | 11,634,666.25 | 3,292,830.07 | 175,250.65 | 32,228,847.95 | 157,612,305.44 |
| | | 3 | BUKKUYUM | 130,149,302.10 | - | 13,730,811.91 | 3,886,078.84 | 206,824.47 | 33,834,492.92 | 181,807,510.23 |
| | | 4 | BUNGUDU | 143,646,860.41 | - | 15,154,810.59 | 4,289,097.34 | 228,273.88 | 36,839,817.71 | 200,158,859.92 |
| | | 5 | GUMMI | 125,029,283.29 | - | 13,190,647.54 | 3,733,202.13 | 198,688.08 | 33,373,863.45 | 175,525,684.50 |
| | | 6 | GUSAU | 173,610,363.69 | - | 18,315,974.12 | 5,183,766.26 | 275,889.85 | 44,972,258.79 | 242,358,252.72 |
| | | 7 | KAURA NAMODA | 131,849,539.29 | - | 13,910,187.72 | 3,936,845.58 | 209,526.37 | 38,362,479.24 | 188,268,578.21 |
| | | 8 | KIYAWA | 119,623,432.15 | - | 12,620,327.73 | 3,571,790.87 | 190,097.47 | 31,690,819.24 | 167,696,467.45 |
| | | 9 | MARADUN | 129,316,312.98 | - | 13,642,931.17 | 3,861,206.93 | 205,500.74 | 33,783,780.82 | 180,809,732.64 |
| | | 10 | MARU | 170,686,986.97 | - | 18,007,556.52 | 5,096,478.26 | 271,244.22 | 39,046,410.75 | 233,108,676.71 |
| | | 11 | SHINKAFI | 106,573,535.33 | - | 11,243,557.55 | 3,182,138.93 | 169,359.46 | 28,900,679.96 | 150,069,271.22 |
| | | 12 | TALATA MAFARA | 123,094,194.81 | - | 12,986,494.81 | 3,675,423.06 | 195,612.97 | 34,064,677.78 | 174,016,403.43 |
| | | 13 | TSAFE | 130,414,252.80 | - | 13,758,764.33 | 3,893,989.90 | 207,245.51 | 37,365,184.63 | 185,639,437.18 |
| | | 14 | ZURMI | 144,030,412.31 | - | 15,195,275.49 | 4,300,549.67 | 228,883.39 | 39,172,184.54 | 202,927,305.40 |
| ZAMFARA TOTAL | | | | 1,852,202,132.75 | - | 195,408,186.51 | 55,304,203.73 | 2,943,394.40 | 492,966,743.57 | 2,598,824,660.96 |
| 37 | FCT-ABUJA | 1 | ABAJI | 95,142,279.18 | - | 10,037,554.71 | 2,840,817.37 | 151,193.68 | 191,403,563.34 | 299,575,408.27 |
| | | 2 | ABUJA MUNICIPAL | 242,875,719.35 | - | 25,623,501.36 | 7,251,934.35 | 385,961.67 | 238,162,778.27 | 514,299,895.01 |
| | | 3 | BWARI | 136,805,250.92 | - | 14,433,017.60 | 4,084,816.30 | 217,401.65 | 202,362,310.98 | 357,902,797.46 |
| | | 4 | GWAGWALADA | 117,243,913.74 | - | 12,369,287.43 | 3,500,741.73 | 186,316.10 | 197,853,025.15 | 331,153,284.15 |
| | | 5 | KUJE | 111,401,653.92 | - | 11,752,926.30 | 3,326,299.90 | 177,031.98 | 193,930,921.76 | 320,588,833.85 |
| | | 6 | KWALI | 114,591,969.07 | - | 12,089,506.04 | 3,421,558.31 | 182,101.81 | 193,182,252.78 | 323,467,388.01 |
| FCT-ABUJA TOTAL | | | | 818,060,786.18 | - | 86,305,793.44 | 24,426,167.96 | 1,300,006.89 | 1,216,894,852.27 | 2,146,987,606.75 |
| GRAND TOTAL | | | | 90,034,295,002.11 | (1,048,978,806.25) | 9,498,660,000.00 | 2,688,300,000.00 | 143,076,414.10 | 30,295,995,429.72 | 131,611,348,039.68 |

Office of the Accountant-General of the Federation

Federal Ministry of Finance, Budget & National Planning, Abuja.

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

| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9(3+4+5+6+7) | |
|-----|-------------------|-------------|----------------------------|---------------------------|---|--|--------------------------|--------------------------|---------------------------|-----|
| S/n | Beneficiaries | No. of LGCs | Gross Statutory Allocation | Deduction | Distribution of ₦ ⁵³ Billion from FOREX Equalisation Account | Distribution of ₦ ¹⁵ Billion from Good and Valuable Consideration Account | Exchange Gain Allocation | Value Added Tax | Total Net Amount | S/n |
| | | | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | |
| 1 | ABIA | 17 | 1,868,767,053.79 | - | 197,155,793.39 | 55,798,809.45 | 2,969,718.25 | 529,676,381.57 | 2,654,367,756.44 | 1 |
| 2 | ADAMAWA | 21 | 2,357,181,426.58 | - | 248,683,736.89 | 70,382,189.69 | 3,745,873.35 | 631,963,983.44 | 3,311,957,209.95 | 2 |
| 3 | AKWA IBOM | 31 | 3,139,627,145.74 | - | 331,232,124.20 | 93,744,940.81 | 4,989,283.18 | 891,072,740.97 | 4,460,666,234.89 | 3 |
| 4 | ANAMBRA | 21 | 2,369,919,884.92 | - | 250,027,650.17 | 70,762,542.50 | 3,766,116.44 | 716,440,267.86 | 3,410,916,461.89 | 4 |
| 5 | BAUCHI | 20 | 2,690,328,046.97 | - | 283,830,860.30 | 80,329,488.76 | 4,275,287.43 | 698,818,422.82 | 3,757,582,106.28 | 5 |
| 6 | BAYELSA | 8 | 1,095,061,990.09 | - | 115,529,549.30 | 32,697,042.25 | 1,740,198.47 | 288,863,278.15 | 1,533,892,058.26 | 6 |
| 7 | BENUE | 23 | 2,927,493,293.78 | (139,538,498.52) | 308,851,904.15 | 87,410,916.27 | 4,652,174.41 | 731,323,852.03 | 3,920,193,642.11 | 7 |
| 8 | BORNO | 27 | 3,178,380,417.27 | - | 335,320,612.37 | 94,902,060.10 | 5,050,867.26 | 807,179,918.23 | 4,420,833,875.22 | 8 |
| 9 | CROSS RIVER | 18 | 2,049,001,749.04 | (38,551,266.10) | 216,170,637.57 | 61,180,369.12 | 3,256,135.04 | 559,413,408.23 | 2,850,471,032.90 | 9 |
| 10 | DELTA | 25 | 2,625,501,869.54 | - | 276,991,668.42 | 78,393,868.42 | 4,172,270.05 | 844,949,830.25 | 3,830,009,506.69 | 10 |
| 11 | EBONYI | 13 | 1,515,719,441.18 | (45,918,824.92) | 159,909,106.04 | 45,257,294.16 | 2,408,678.85 | 436,276,361.19 | 2,113,652,056.50 | 11 |
| 12 | EDO | 18 | 2,008,864,293.98 | - | 211,936,117.39 | 59,981,920.02 | 3,192,351.31 | 579,400,913.69 | 2,863,375,596.39 | 12 |
| 13 | EKITI | 16 | 1,595,111,099.58 | - | 168,284,962.93 | 47,627,819.70 | 2,534,842.71 | 481,611,185.61 | 2,295,169,910.53 | 13 |
| 14 | ENUGU | 17 | 2,041,035,988.47 | - | 215,330,246.12 | 60,942,522.49 | 3,243,476.39 | 583,795,407.76 | 2,904,347,641.24 | 14 |
| 15 | GOMBE | 11 | 1,398,519,284.81 | (53,983,557.43) | 147,544,435.04 | 41,757,858.97 | 2,222,432.29 | 380,553,823.67 | 1,916,614,277.35 | 15 |
| 16 | IMO | 27 | 2,735,442,249.22 | - | 288,590,429.62 | 81,676,536.68 | 4,346,979.87 | 795,829,138.91 | 3,905,885,334.29 | 16 |
| 17 | JIGAWA | 27 | 2,873,839,633.40 | - | 303,191,418.02 | 85,808,891.89 | 4,566,911.64 | 826,964,527.38 | 4,094,371,382.32 | 17 |
| 18 | KADUNA | 23 | 3,231,904,791.74 | - | 340,967,458.77 | 96,500,224.18 | 5,135,924.58 | 921,488,437.20 | 4,595,996,836.47 | 18 |
| 19 | KANO | 44 | 5,145,469,421.20 | - | 542,849,417.23 | 153,636,627.52 | 8,176,832.10 | 1,561,117,186.67 | 7,411,249,484.72 | 19 |
| 20 | KATSINA | 34 | 3,917,333,453.62 | - | 413,280,501.41 | 116,966,179.64 | 6,225,161.46 | 1,049,631,221.17 | 5,503,436,517.30 | 20 |
| 21 | KEBBI | 21 | 2,472,257,892.42 | - | 260,824,357.56 | 73,818,214.40 | 3,928,745.09 | 628,419,003.67 | 3,439,248,213.14 | 21 |
| 22 | KOGI | 21 | 2,555,259,621.04 | (367,088,189.79) | 269,581,078.54 | 76,296,531.66 | 4,060,645.82 | 638,605,104.63 | 3,176,714,791.89 | 22 |
| 23 | KWARA | 16 | 1,808,113,832.35 | - | 190,756,850.31 | 53,987,787.82 | 2,873,332.25 | 470,934,873.34 | 2,526,666,676.07 | 23 |
| 24 | LAGOS | 20 | 3,080,115,021.08 | - | 324,953,567.37 | 91,967,990.76 | 4,894,710.53 | 4,919,042,549.46 | 8,420,973,839.21 | 24 |
| 25 | NASSARAWA | 13 | 1,613,149,174.78 | (39,238,127.24) | 170,187,988.26 | 48,166,411.77 | 2,563,507.60 | 380,578,153.57 | 2,175,407,108.74 | 25 |
| 26 | NIGER | 25 | 2,985,814,688.82 | - | 315,004,838.45 | 89,152,312.77 | 4,744,854.82 | 770,027,528.21 | 4,164,744,223.06 | 26 |
| 27 | OGUN | 20 | 2,130,069,403.38 | (115,776,950.40) | 224,723,312.81 | 63,600,937.59 | 3,384,962.27 | 696,876,101.26 | 3,002,877,766.91 | 27 |
| 28 | ONDO | 18 | 2,034,351,016.57 | (47,177,126.82) | 214,624,978.48 | 60,742,918.44 | 3,232,853.09 | 585,738,197.53 | 2,851,512,837.29 | 28 |
| 29 | OSUN | 30 | 2,755,579,886.89 | (82,028,645.40) | 290,714,959.76 | 82,277,818.80 | 4,378,981.24 | 815,992,300.11 | 3,866,915,301.40 | 29 |
| 30 | OYO | 33 | 3,475,949,025.03 | (83,688,581.46) | 366,714,238.89 | 103,787,048.74 | 5,523,743.17 | 1,177,607,817.98 | 5,045,893,292.35 | 30 |
| 31 | PLATEAU | 17 | 2,178,954,310.36 | - | 229,880,693.23 | 65,060,573.56 | 3,462,646.86 | 553,013,078.65 | 3,030,371,302.67 | 31 |
| 32 | RIVERS | 23 | 2,700,934,662.17 | - | 284,949,863.13 | 80,646,187.68 | 4,292,142.75 | 951,488,022.22 | 4,022,310,877.94 | 32 |
| 33 | SOKOTO | 23 | 2,720,259,244.49 | (35,989,038.17) | 286,988,615.56 | 81,223,193.08 | 4,322,852.07 | 697,386,414.50 | 3,754,191,281.52 | 33 |
| 34 | TARABA | 16 | 2,038,843,404.54 | - | 215,098,927.50 | 60,877,054.95 | 3,239,992.09 | 477,293,519.50 | 2,795,352,898.58 | 34 |
| 35 | YOBE | 17 | 2,049,878,364.36 | - | 216,263,120.89 | 61,206,543.65 | 3,257,528.10 | 506,760,882.44 | 2,873,366,439.44 | 35 |
| 36 | ZAMFARA | 14 | 1,852,202,132.75 | - | 195,408,186.51 | 55,304,203.73 | 2,943,394.40 | 492,966,743.57 | 2,598,824,660.96 | 36 |
| 37 | FCT, ABUJA | 6 | 818,060,786.18 | - | 86,305,793.44 | 24,426,167.98 | 1,300,006.89 | 1,216,894,852.27 | 2,146,987,606.77 | 37 |
| | Total LGCs | | 90,034,295,002.11 | (1,048,978,806.25) | 9,498,660,000.00 | 2,688,300,000.00 | 143,076,414.10 | 30,295,995,429.72 | 131,611,348,039.69 | |

SOURCE: Office of the Accountant-General of the Federation.

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 and 36 States and 774 Local Governments. Through the application of the principles of horizontal allocation formula, the allocation due to each State or Local Government is determined.

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

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

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

State Government – 26.72%

Local Government – 20.60%

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

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

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

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

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

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

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

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

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

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

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

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

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

ACKNOWLEDGEMENTS/CONTACTS

Acknowledgements

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



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


proshare


Contact Us

 @nigerianstat

 NBSNigeria

 www.nigerianstat.gov.ng

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

 +234 803 386 5388

 feedback@nigerianstat.gov.ng