



NATIONAL BUREAU OF STATISTICS

# Federation Account Allocation Committee (FAAC)

(JANUARY 2021 Disbursement)

**Report Date: March 2021**

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

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## EXECUTIVE SUMMARY

The Federation Account Allocation Committee (FAAC) disbursed the sum of N619.34bn to the three tiers of government in December 2020 from the revenue generated in January 2021.

The amount disbursed comprised of N437.26bn from the Statutory Account, N3.83bn as Exchange Gain Difference, N6.90bn from Distribution of FOREX Equalisation and N171.36bn from Valued Added Tax (VAT).

Federal Government received a total of N218.30bn from the N619.34bn. States received a total of N178.30bn and Local Governments received N131.79bn. The sum of N31.83bn 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 N6.99bn, N10.43bn and N6.36bn respectively as cost of revenue collections.

Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that the sum of N146.33bn was disbursed to the FGN consolidated revenue account; N3.69bn shared as share of derivation and ecology; N1.85bn as stabilization fund; N6.20bn for the development of natural resources; and N5.22bn to the Federal Capital Territory (FCT) Abuja.

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

Summary of Gross Revenue Allocation by FAAC  
for the month of December, 2020 Shared in January, 2021



Summary of Gross Revenue Allocation by FAAC for the month of December, 2020 Shared in January, 2021

## BENEFICIARIES

 <b>FGN</b>	Statutory		N189,451,454,372.57
	Exchange Gain Difference		N1,780,118,119.65
	Dist. N6.897 Bn from FOREX Eq.		N3,161,118,059.27
	VAT		N23,904,425,566.42
	<b>Total</b>		<b>N218,297,116,117.91</b>

 <b>State</b>	Statutory		N96,092,309,431.19
	Exchange Gain Difference		N902,899,699.26
	Dist. N6.897 Bn from FOREX Eq.		N1,603,361,323.91
	VAT		N79,681,418,554.73
	<b>Total</b>		<b>N178,279,989,009.09</b>

 <b>LGCs</b>	Statutory		N74,083,142,750.09
	Exchange Gain Difference		N696,097,822.04
	Dist. N6.897 Bn from FOREX Eq.		N1,236,124,373.97
	VAT		N55,776,992,988.31
	<b>Total</b>		<b>N131,792,357,934.41</b>

 <b>13% Derivation Fund</b>	Statutory		N30,477,509,012.92
	Exchange Gain Difference		N452,687,524.54
	Dist. N6.897 Bn from FOREX Eq.		N896,641,940.72
	VAT		-----
	<b>Total</b>		<b>N31,826,838,478.18</b>

 <b>Cost of Collection - NCS</b>	Statutory		N6,302,508,921.00
	Exchange Gain Difference		-----
	Dist. N6.897 Bn from FOREX Eq.		-----
	VAT		N684,625,452.68
	<b>Total</b>		<b>N6,987,134,373.68</b>







 <b>Cost of Collections - DPR</b>	Statutory		N6,358,482,831.55
	Exchange Gain Difference		-----
	Dist. N6.897 Bn from FOREX Eq.		-----
	VAT		-----
	<b>Total</b>		<b>N6,358,482,831.55</b>















# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT







Summary of Gross Revenue Allocation by FAAC  
for the month of December, 2020 Shared in January, 2021















 <b>Cost of Collections - FIRS</b>	Statutory		N4,259,560,026.79
	Exchange Gain Difference		----
	Dist. N6.897 Bn from FOREX Eq.		----
	VAT		N6,169,690,121.92
	<b>Total</b>		<b>N10,429,250,148.71</b>

 <b>FIRS Refunds</b>	Statutory		N4,000,000,000.00
	Exchange Gain Difference		----
	Dist. N6.897 Bn from FOREX Eq.		----
	VAT		----
	<b>Total</b>		<b>N4,000,000,000.00</b>

 <b>FIRS Refund on Cost of Collection</b>	Statutory		N100,000,000.00
	Exchange Gain Difference		----
	Dist. N6.897 Bn from FOREX Eq.		----
	VAT		----
	<b>Total</b>		<b>N100,000,000.00</b>

 <b>Refund to NCS</b>	Statutory		N6,422,257.85
	Exchange Gain Difference		----
	Dist. N6.897 Bn from FOREX Eq.		----
	VAT		----
	<b>Total</b>		<b>N6,422,257.85</b>

 <b>North East Dev. Comm.</b>	Statutory		----
	Exchange Gain Difference		----
	Dist. N6.897 Bn from FOREX Eq.		----
	VAT		N5,140,736,680.95
	<b>Total</b>		<b>N5,140,736,680.95</b>

 <b>Police Trust Fund</b>	Statutory		N2,205,445,397.47
	Exchange Gain Difference		----
	Dist. N6.897 Bn from FOREX Eq.		----
	VAT		----
	<b>Total</b>		<b>N2,205,445,397.47</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

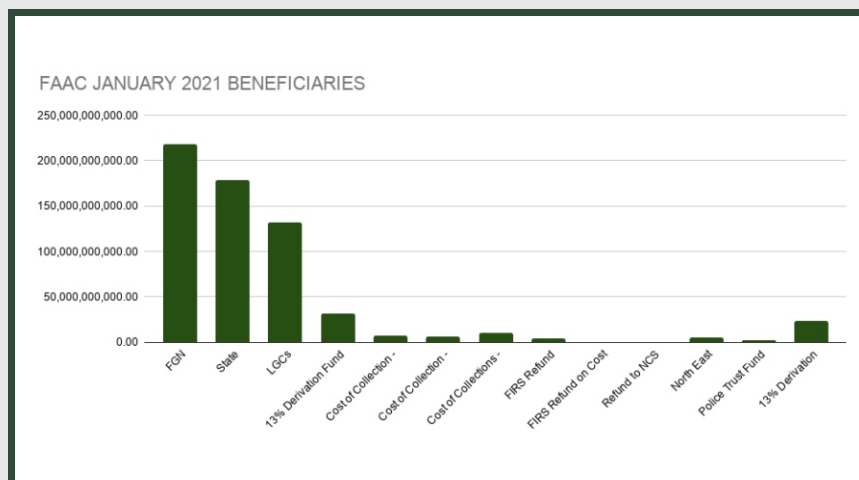
Summary of Gross Revenue Allocation by FAAC  
for the month of December, 2020 Shared in January, 2021



<p><b>13% Derivation Refund to Oil Producing States</b></p>	Statutory		N23,920,441,326.36
	Exchange Gain Difference		-----
	Dist. N6.897 Bn from FOREX Eq.		-----
	VAT		-----
	<b>Total</b>		<b>N23,920,441,326.36</b>

## TOTAL(ALL BENEFICIARIES)

STATUTORY		N437,257,276,327.80
EXCHANGE GAIN DIFFERENCE		N3,831,803,165.49
DIST. N6.897 BN FROM FOREX EQ.		N6,897,245,697.88
VAT		N171,357,889,365.00
<b>TOTAL</b>		<b>N619,344,214,556.17</b>



# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

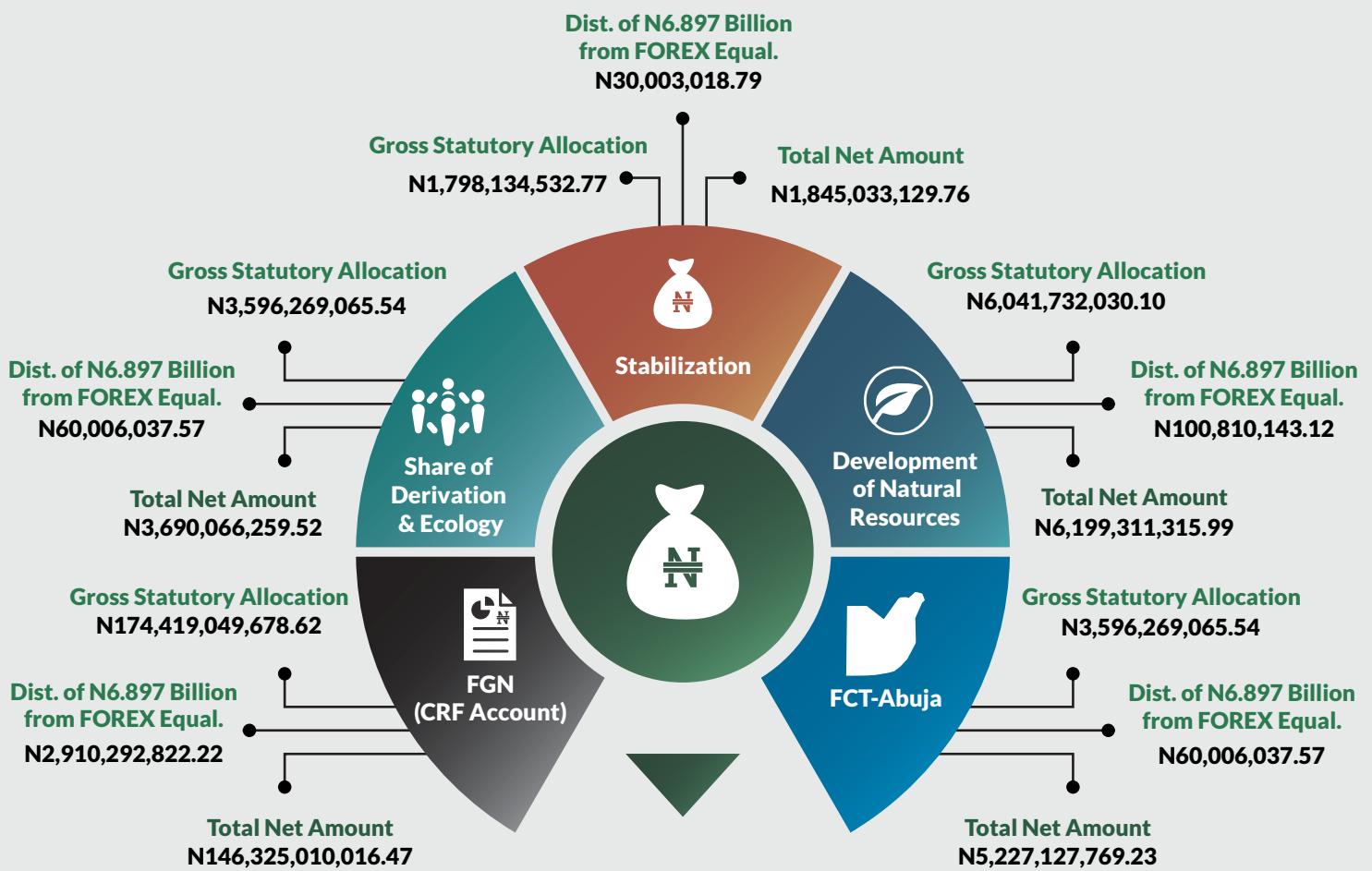
Summary of Gross Revenue Allocation by FAAC  
for the month of December, 2020 Shared in January, 2021



Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the  
Month of December, 2020 Shared in January, 2021

**FG**

## BENEFICIARIES



SUB-TOTAL	Gross Statutory Allocation	Dist. of N6.897 Billion from FOREX Equal.	Total Net Amount
	N189,451,454,372.57	N3,161,118,059.27	N163,286,548,490.97

Exchange Gain Difference = N1,780,118,119.65

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

F.C.T ABUJA



## Local Government Councils

### Total Allocation

ABAJI	▶		<b>N551,880,777.01</b>
ABUJA MUNICIPAL	▶		<b>N762,698,054.37</b>
BWARI	▶		<b>N607,232,352.38</b>
GWAGWALADA	▶		<b>N582,414,941.03</b>
KUJE	▶		<b>N570,261,499.64</b>
KWALI	▶		<b>N571,576,711.18</b>

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of December, 2020 Shared in January, 2021

## FCT Abuja

Gross Statutory Allocation ▶ **N673,126,990.11**

Deduction ▶ **N (40,112,060.28)**

Value Added Tax ▶ **N2,995,493,037.84**

Dist. of N6.897 Billion from FOREX Equal.

▶ **N6,324,815.80**

Dist. from FOREX Equalization Acct.

▶ **N11,231,552.12**



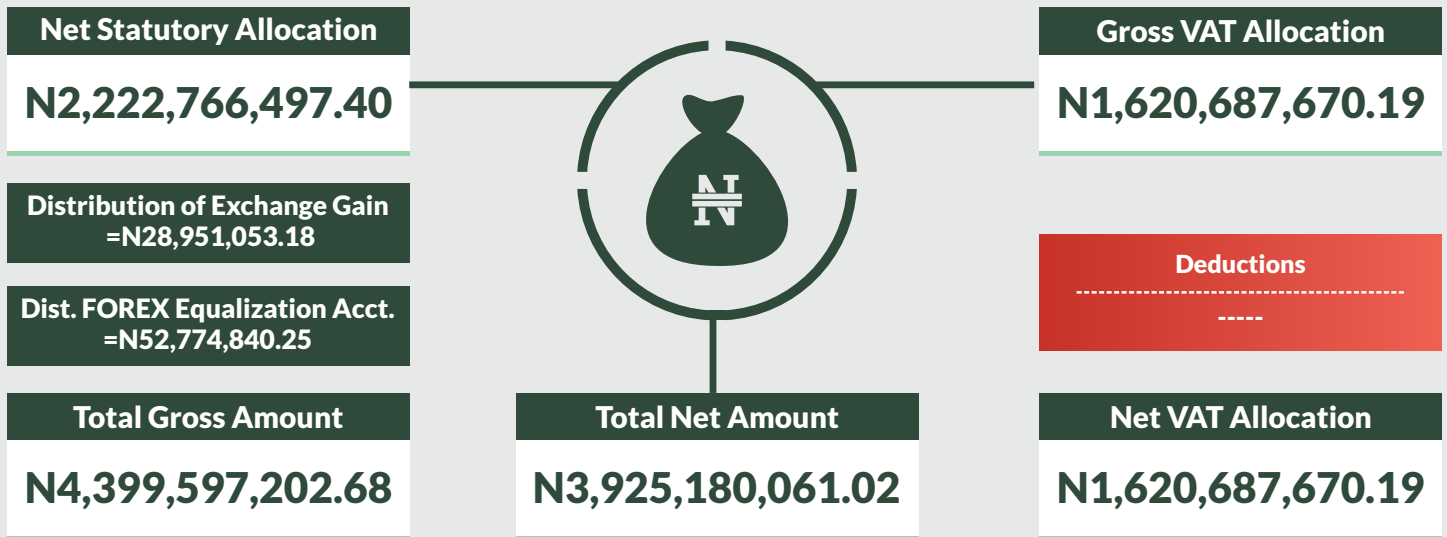
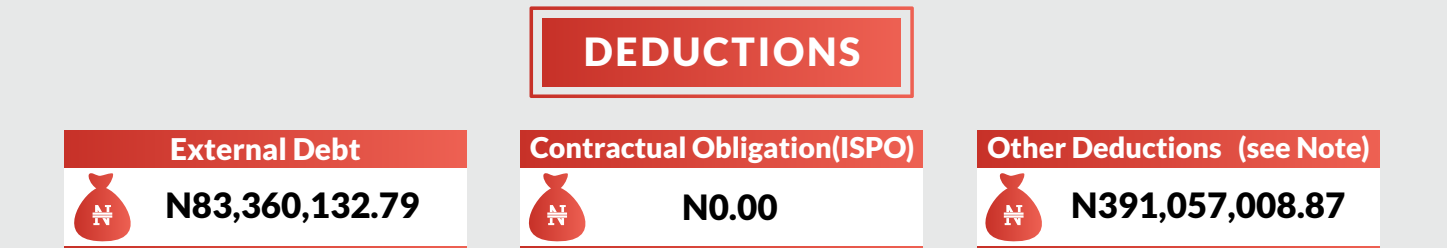
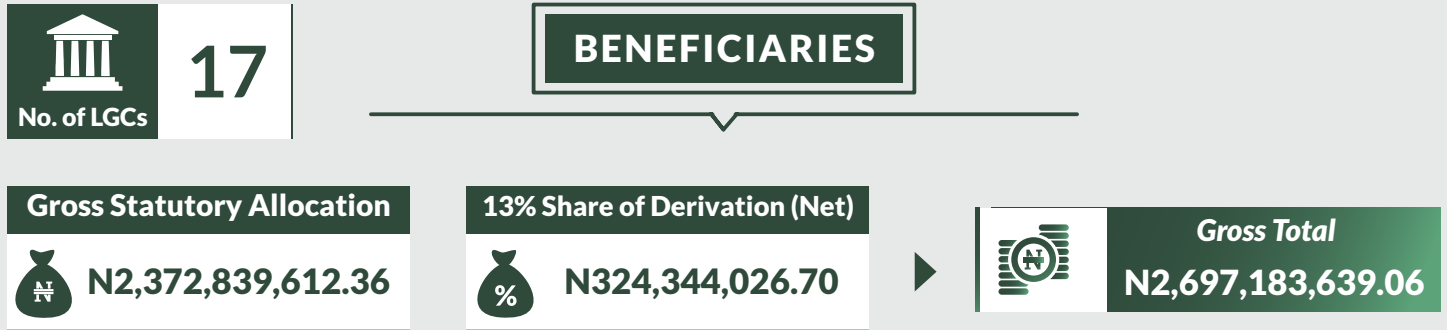
**Total Allocation**  
**N3,646,064,335.59**

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

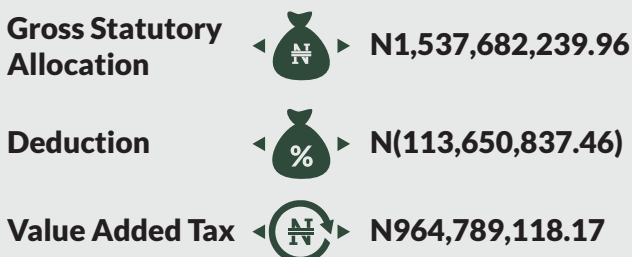
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2020 Shared in January, 2021



## ABIA STATE

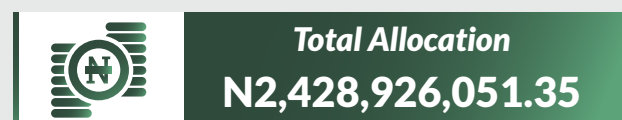


### LGAs



Dist. of N6.897 Billion from FOREX Equal. =N14,448,324.12

Dist. from FOREX Equalization Acct. =N25,657,206.56





## Total Allocation

ABA NORTH	▶		<b>N123,819,138.13</b>
ABA SOUTH	▶		<b>N215,664,017.19</b>
AROCHUKWU	▶		<b>N145,371,845.34</b>
BENDE	▶		<b>N149,783,038.42</b>
IKWUANO	▶		<b>N134,631,339.60</b>
ISIALA NGWA NORTH	▶		<b>N139,394,243.64</b>
ISIALA NGWA SOUTH	▶		<b>N134,424,242.50</b>
ISUIKWUATO	▶		<b>N129,796,192.08</b>
NNEOCHI	▶		<b>N142,491,929.28</b>
OBIOMA NGWA	▶		<b>N145,957,863.96</b>
OHAFIA	▶		<b>N162,382,110.31</b>
OSISIOMA	▶		<b>N155,505,269.77</b>
UGWUNAGBO	▶		<b>N115,698,252.10</b>
UKWA EAST	▶		<b>N108,685,773.49</b>
UKWA WEST	▶		<b>N115,187,938.00</b>
UMUAHIA NORTH	▶		<b>N167,517,958.35</b>
UMUAHIA SOUTH	▶		<b>N142,614,899.18</b>



# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

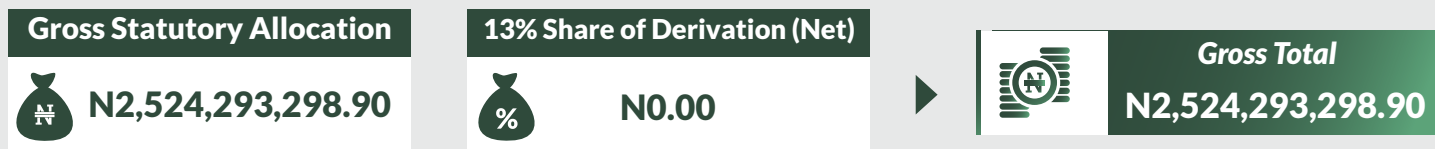
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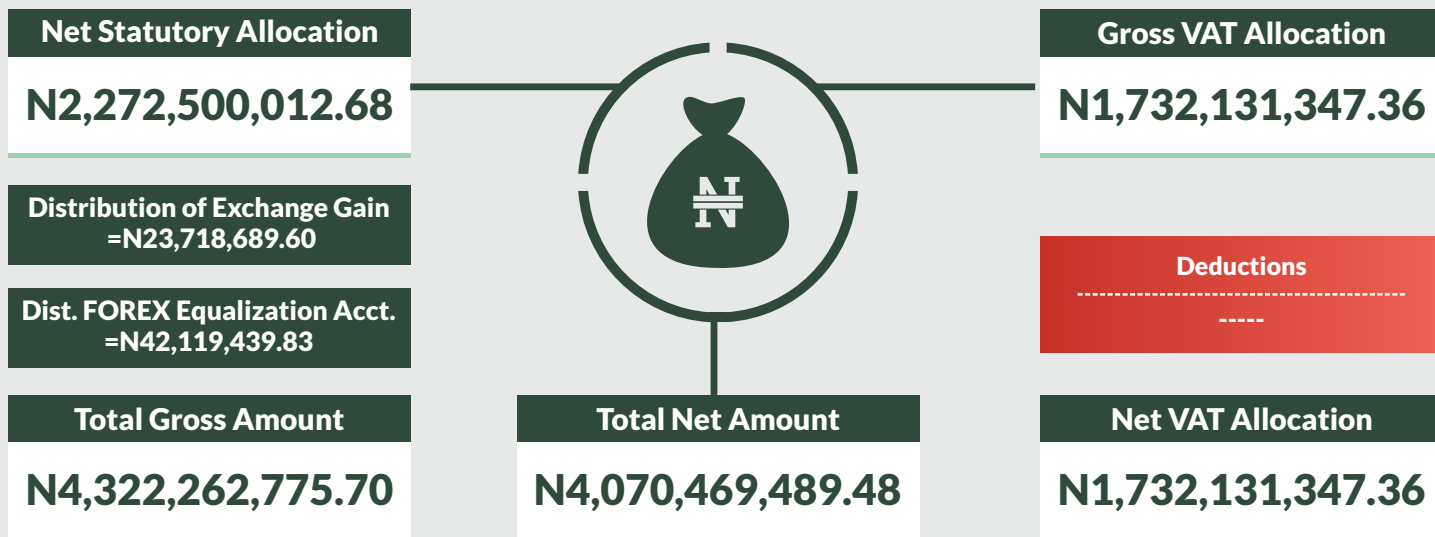
## ADAMAWA STATE

 **21**  
No. of LGCs

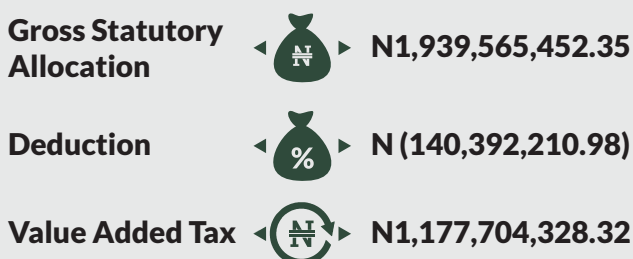
### BENEFICIARIES



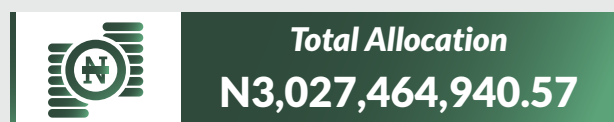
### DEDUCTIONS



### LGAs



Dist. of N6.897 Billion from FOREX Equal. =N18,224,487.20  
Dist. from FOREX Equalization Acct. =N32,362,883.67





## Total Allocation

DEMSA	▶		N151,269,422.35
FUFORE	▶		N176,302,737.45
GANYE	▶		N153,294,441.50
GIREI	▶		N136,481,850.76
GOMBI	▶		N137,509,062.80
GUYUK	▶		N147,386,660.28
HONG	▶		N154,808,983.21
JADA	▶		N159,488,102.56
YOLA-NORTH	▶		N148,949,753.34
LAMURDE	▶		N128,911,594.51
MADAGALI	▶		N132,908,292.84
MAIHA	▶		N128,297,085.75
MAYO-BELWA	▶		N146,650,197.61
MICHIKA	▶		N143,946,231.87
MUBI NORTH	▶		N139,138,276.59
MUBI SOUTH	▶		N130,357,728.25
NUMAN	▶		N121,640,140.37
SHELLENG	▶		N139,166,691.09



*Total Allocation*

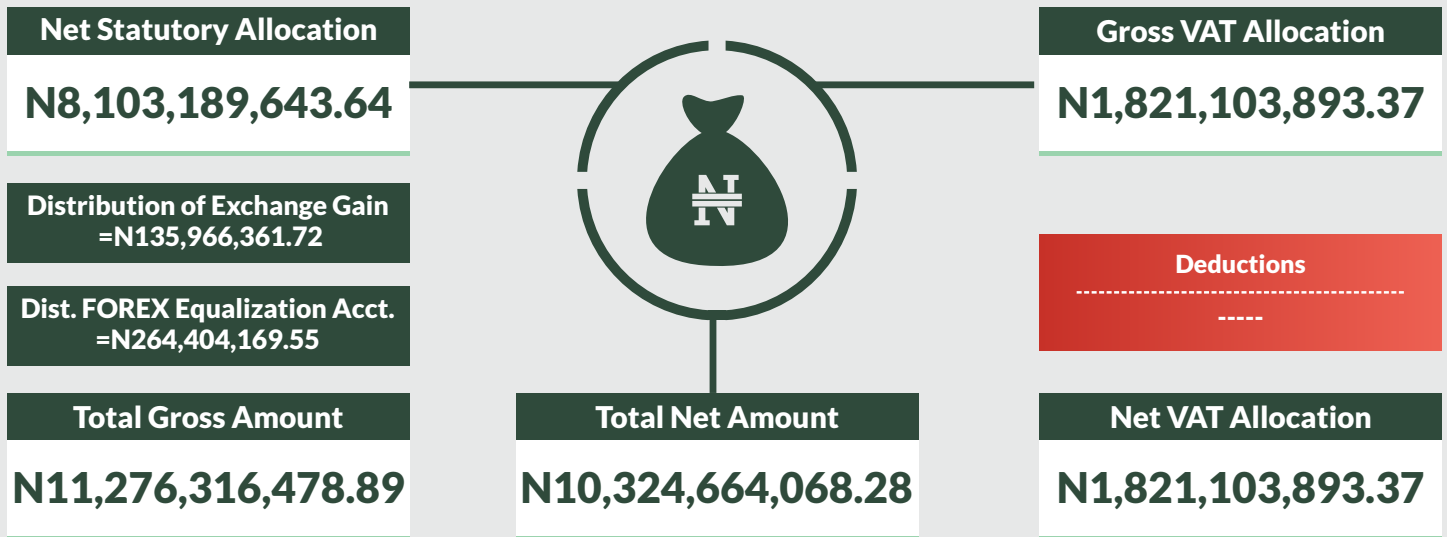
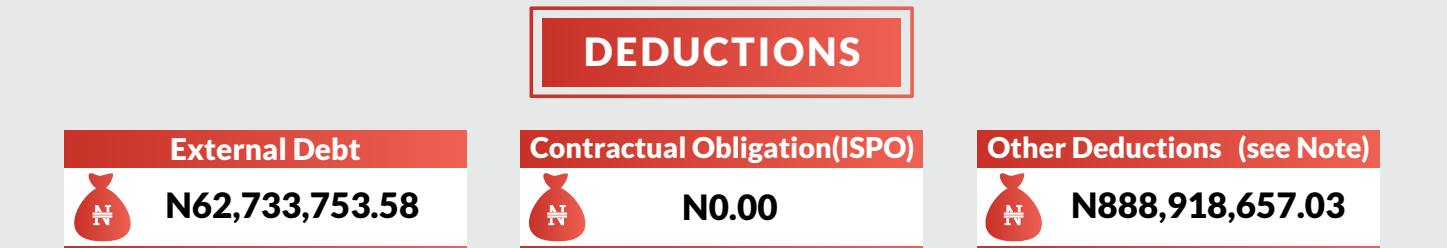
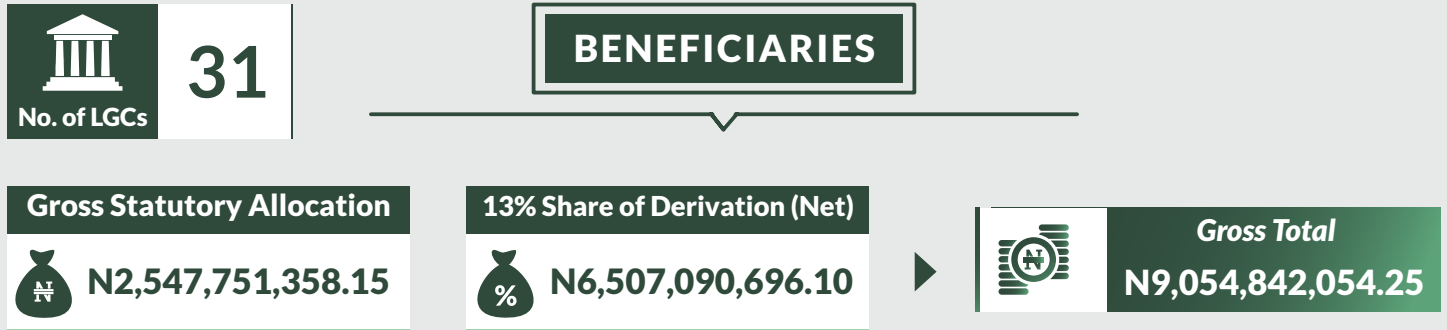
SONG	▶		<b>N167,662,974.41</b>
TOUNGO	▶		<b>N134,626,313.86</b>
YOLA-SOUTH	▶		<b>N148,668,399.16</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

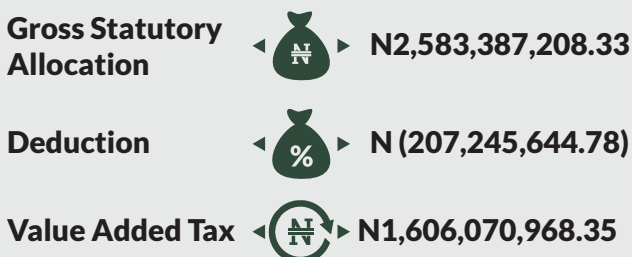
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2020 Shared in January, 2021



## AKWA IBOM STATE

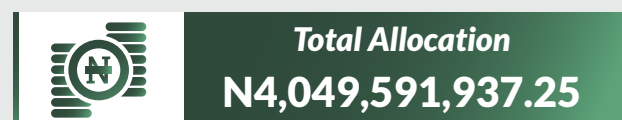


### LGAs



Dist. of N6.897 Billion from FOREX Equal. =N24,273,946.03

Dist. from FOREX Equalization Acct. =N43,105,459.31





## Total Allocation

ABAK	▶		N136,937,050.69
EASTERN OBOLO	▶		N107,752,484.52
EKET	▶		N143,725,994.77
EKPE ATAI	▶		N110,288,806.39
ESSIEN UDIM	▶		N148,941,787.51
ETIM EKPO	▶		N126,198,730.53
ETINAN	▶		N145,049,271.56
IBENO	▶		N114,980,704.67
IBESIKPO ASUTAN	▶		N134,553,886.60
IBIONO IBOM	▶		N148,588,488.14
IKA	▶		N112,542,018.24
IKONO	▶		N133,086,141.18
IKOT ABASI	▶		N133,124,983.94
IKOT EKPENE	▶		N137,184,534.35
INI	▶		N124,156,178.75
ITU	▶		N129,216,219.45
MBO	▶		N120,871,581.69
MKPAT ENIN	▶		N148,732,922.05



## Total Allocation

NSIT IBOM	▶		N124,299,385.21
NSIT UBIUM	▶		N130,886,505.69
OBAT AKARA	▶		N136,717,850.87
OKOBO	▶		N118,930,947.92
ONNA	▶		N124,620,315.09
ORON	▶		N122,266,465.02
ORUK ANAM	▶		N147,030,248.79
UDUNG UKO	▶		N108,172,463.92
UKANAFUN	▶		N133,288,078.05
UQUO	▶		N109,444,046.47
URUAN	▶		N137,816,777.36
URUE OFFONG/ORUK	▶		N116,018,863.93
UYO	▶		N184,168,203.91



# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

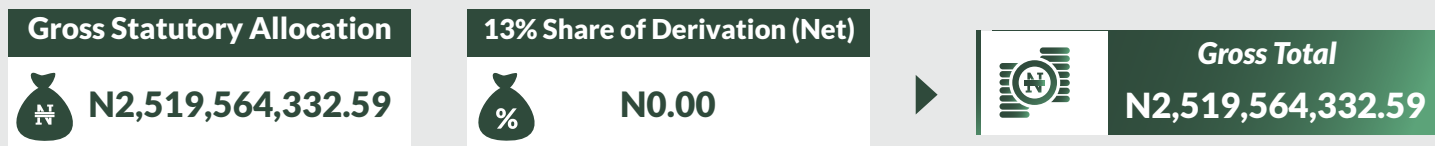
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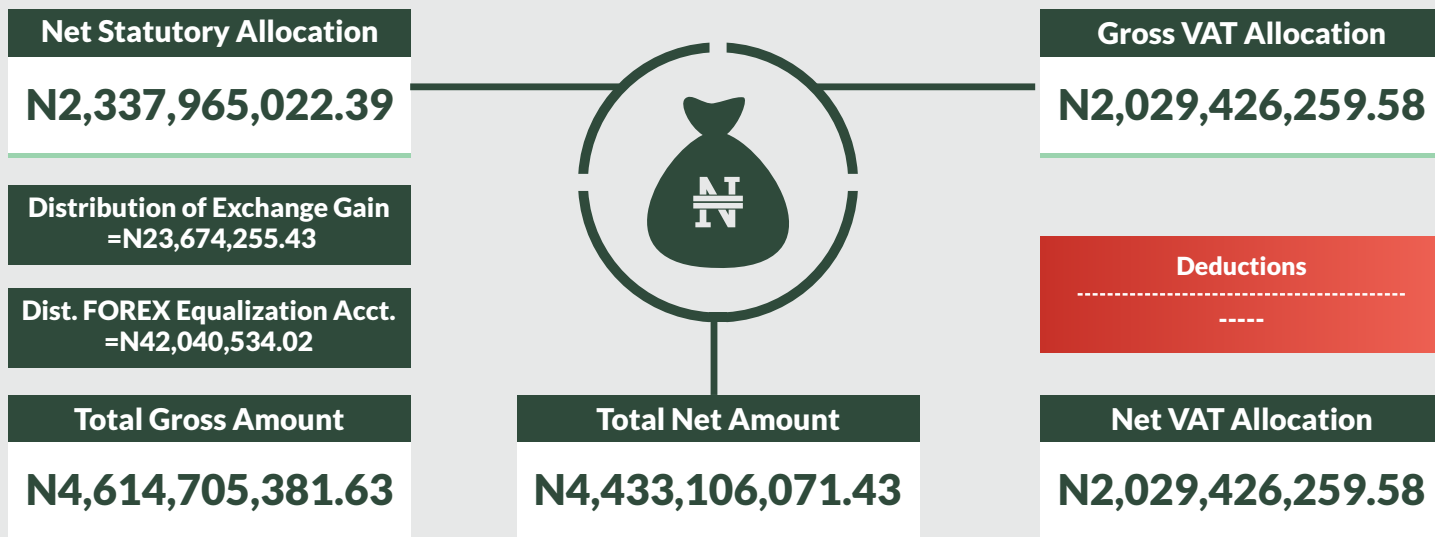
## ANAMBRA STATE

 **21**  
No. of LGCs

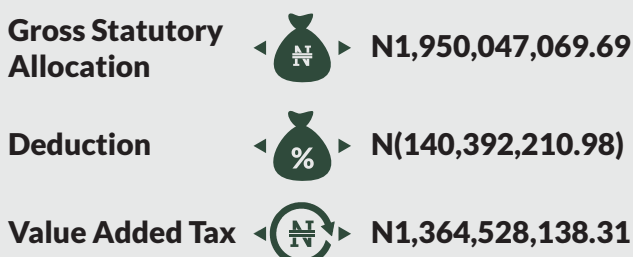
### BENEFICIARIES



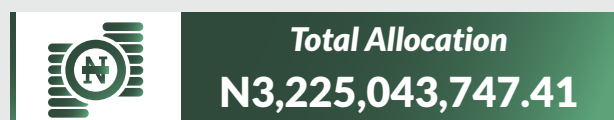
### DEDUCTIONS



### LGAs



Dist. of N6.897 Billion from FOREX Equal. =N18,322,974.27  
Dist. from FOREX Equalization Acct. =N32,537,776.12





## Total Allocation

AGUATA	▶		N210,510,309.35
ANAMBRA EAST	▶		N139,476,649.04
ANAMBRA WEST	▶		N143,649,104.41
ANIOCHA	▶		N176,311,031.34
AWKA NORTH	▶		N129,783,651.07
AWKA SOUTH	▶		N151,297,318.73
AYAMELUM	▶		N140,735,860.36
DUNUKOFIA	▶		N124,076,384.58
EKWUSIGWO	▶		N140,111,353.43
IDEMILI NORTH	▶		N223,161,936.18
IDEMILI SOUTH	▶		N154,652,209.33
IHALA	▶		N187,168,757.73
NJIKOKA	▶		N137,876,932.77
NNEWI NORTH	▶		N138,237,810.33
NNEWI SOUTH	▶		N164,335,590.75
OGBARU	▶		N158,395,029.50
ONISHA NORTH	▶		N131,003,447.43
ONISHA SOUTH	▶		N135,356,313.48



*Total Allocation*

<b>ORUMBA NORTH</b>	▶		<b>N146,384,708.02</b>
<b>ORUMBA SOUTH</b>	▶		<b>N149,246,293.71</b>
<b>OYI</b>	▶		<b>N143,273,055.85</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

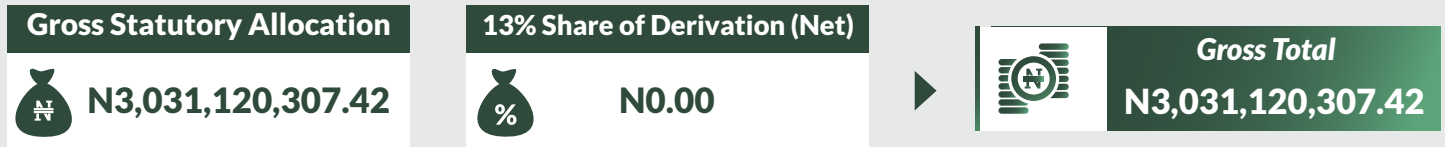
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2020 Shared in January, 2021



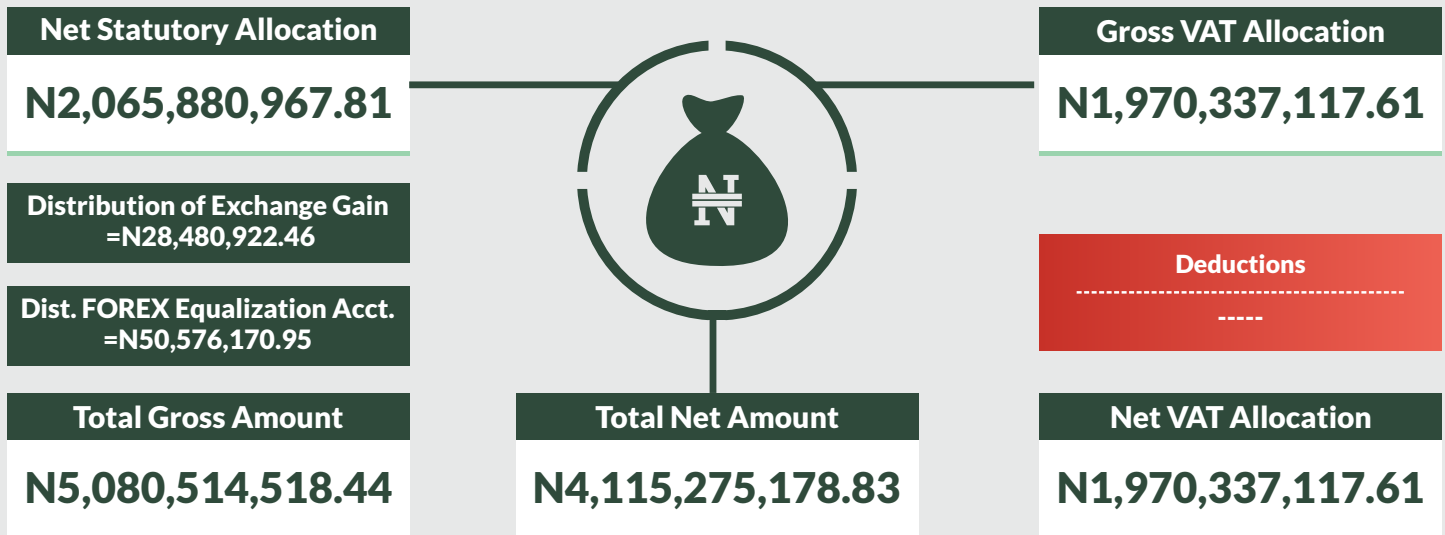
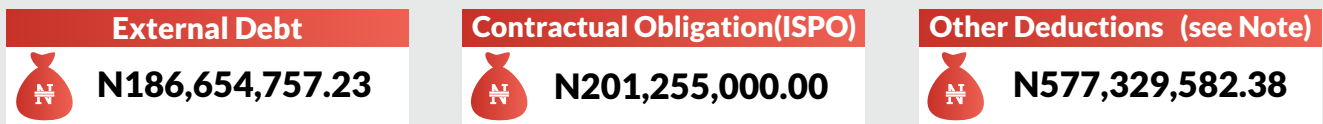
## BAUCHI STATE

 **20**  
No. of LGCs

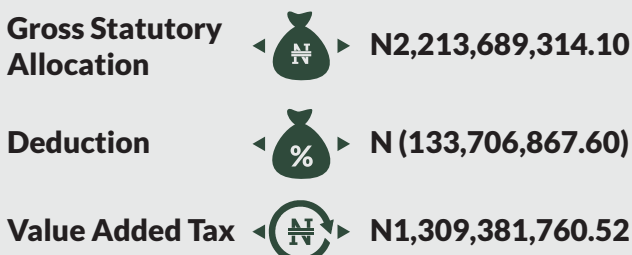
### BENEFICIARIES



### DEDUCTIONS

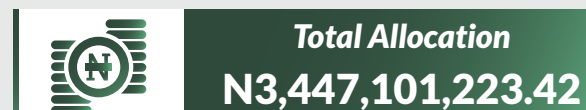


### LGAs



Dist. of N6.897 Billion from FOREX Equal. =N20,800,201.68

Dist. from FOREX Equalization Acct. =N36,936,814.72





*Total Allocation*

<b>ALKALERI</b>	▶		<b>N219,950,340.55</b>
<b>BAUCHI</b>	▶		<b>N270,651,003.77</b>
<b>BOGORO</b>	▶		<b>N120,066,411.73</b>
<b>DAMBAN</b>	▶		<b>N142,403,832.97</b>
<b>DARAZO</b>	▶		<b>N179,507,633.42</b>
<b>DASS</b>	▶		<b>N120,178,733.69</b>
<b>GAMAWA</b>	▶		<b>N190,349,259.35</b>
<b>GANJUWA</b>	▶		<b>N187,240,039.42</b>
<b>GIADE</b>	▶		<b>N138,604,599.09</b>
<b>I/GADAU</b>	▶		<b>N160,240,729.15</b>
<b>JAMA'ARE</b>	▶		<b>N123,822,494.07</b>
<b>KATAGUM</b>	▶		<b>N188,297,690.72</b>
<b>KIRFI</b>	▶		<b>N148,918,981.57</b>
<b>MISAU</b>	▶		<b>N179,582,881.82</b>
<b>NINGI</b>	▶		<b>N227,324,811.60</b>
<b>SHIRA</b>	▶		<b>N171,458,371.52</b>
<b>TAFAWA BALEWA</b>	▶		<b>N167,934,464.94</b>
<b>TORO</b>	▶		<b>N228,473,157.56</b>



*Total Allocation*

<b>WARJI</b>	▶		<b>N131,310,561.73</b>
<b>ZAKI</b>	▶		<b>N150,785,224.77</b>



# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2020 Shared in January, 2021

## BAYELSA STATE



**No. of LGCs** **8**

### BENEFICIARIES

<b>Gross Statutory Allocation</b> ₦2,242,167,485.36	<b>13% Share of Derivation (Net)</b> ₦5,553,504,925.91	<b>Gross Total</b> ₦7,795,672,411.27
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### DEDUCTIONS

<b>External Debt</b> ₦47,710,918.87	<b>Contractual Obligation (ISPO)</b> ₦0.00	<b>Other Deductions (see Note)</b> ₦1,905,567,297.49
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<b>Net Statutory Allocation</b> ₦5,842,394,194.91		<b>Gross VAT Allocation</b> ₦1,427,954,189.69
<b>Distribution of Exchange Gain</b> =₦81,980,841.28		<b>Deductions</b> -----
<b>Dist. FOREX Equalization Acct.</b> =₦158,062,982.97		<b>Net VAT Allocation</b> ₦1,427,954,189.69
<b>Total Gross Amount</b> ₦9,463,670,425.21		<b>Total Net Amount</b> ₦7,510,392,208.85

### LGAs









<b>Gross Statutory Allocation</b>	₦901,052,579.25
<b>Deduction</b>	₦ (53,482,747.04)
<b>Value Added Tax</b>	₦506,582,423.52

Dist. of ₦6.897 Billion from FOREX Equal. =₦8,466,443.44  
Dist. from FOREX Equalization Acct. =₦15,034,635.60

**Total Allocation**  
₦1,377,653,334.76



*Total Allocation*

<b>BRASS</b>	▶		<b>N163,327,842.16</b>
<b>EKERMOR</b>	▶		<b>N189,797,862.28</b>
<b>KOLOKUMA/OPOKUMA</b>	▶		<b>N124,480,680.08</b>
<b>NEMBE</b>	▶		<b>N150,481,971.63</b>
<b>OGBIA</b>	▶		<b>N161,615,966.47</b>
<b>SAGBAMA</b>	▶		<b>N160,644,301.39</b>
<b>SOUTHERN IJAW</b>	▶		<b>N217,317,503.76</b>
<b>YENAGOA</b>	▶		<b>N209,987,206.99</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2020 Shared in January, 2021



## BENUE STATE

**23**  
No. of LGCs

### BENEFICIARIES

<b>Gross Statutory Allocation</b> <b>N2,841,871,232.04</b>	<b>13% Share of Derivation (Net)</b> <b>N0.00</b>	<b>Gross Total</b> <b>N2,841,871,232.04</b>
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### DEDUCTIONS

<b>External Debt</b> <b>N34,289,463.48</b>	<b>Contractual Obligation (ISPO)</b> <b>N103,855,987.23</b>	<b>Other Deductions (see Note)</b> <b>N667,131,111.64</b>
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<b>Net Statutory Allocation</b> <b>N2,036,594,669.69</b>		<b>Gross VAT Allocation</b> <b>N1,858,721,902.19</b>
<b>Distribution of Exchange Gain</b> =N26,702,705.93		<b>Deductions</b> -----
<b>Dist. FOREX Equalization Acct.</b> =N47,418,429.72		<b>Net VAT Allocation</b> <b>N1,858,721,902.19</b>
<b>Total Gross Amount</b> <b>N4,774,714,269.88</b>		<b>Total Net Amount</b> <b>N3,969,437,707.53</b>

### LGAs

<b>Gross Statutory Allocation</b>		<b>N2,408,836,583.63</b>
<b>Deduction</b>		<b>N (153,762,897.74)</b>
<b>Value Added Tax</b>		<b>N1,346,076,773.44</b>

Dist. of N6.897 Billion from FOREX Equal. =N22,633,838.65  
Dist. from FOREX Equalization Acct. =N40,192,971.08

**Total Allocation**  
**N3,663,977,269.06**



*Total Allocation*

<b>ADO</b>	▶		<b>N160,109,943.19</b>
<b>AGATU</b>	▶		<b>N139,733,395.29</b>
<b>APA</b>	▶		<b>N134,447,091.31</b>
<b>BURUKU</b>	▶		<b>N164,477,750.96</b>
<b>GBOKO</b>	▶		<b>N215,859,549.09</b>
<b>GUMA</b>	▶		<b>N169,680,613.42</b>
<b>GWER EAST</b>	▶		<b>N160,331,401.51</b>
<b>GWER WEST</b>	▶		<b>N139,778,091.36</b>
<b>KATSINA ALA</b>	▶		<b>N177,119,811.32</b>
<b>KONSHISHA</b>	▶		<b>N170,748,807.59</b>
<b>KWANDE</b>	▶		<b>N190,003,586.05</b>
<b>LOGO</b>	▶		<b>N150,231,782.13</b>
<b>MAKURDI</b>	▶		<b>N185,719,473.11</b>
<b>OBI</b>	▶		<b>N130,561,952.72</b>
<b>OGBADIBO</b>	▶		<b>N138,618,626.38</b>
<b>OHIMINI</b>	▶		<b>N123,576,673.85</b>
<b>OJU</b>	▶		<b>N157,965,413.42</b>
<b>OKPOKWU</b>	▶		<b>N151,957,357.16</b>



*Total Allocation*

<b>OTUKPO</b>	▶		<b>N179,398,595.54</b>
<b>TARKA</b>	▶		<b>N121,340,229.20</b>
<b>UKUM</b>	▶		<b>N167,863,799.62</b>
<b>USHONGO</b>	▶		<b>N161,502,010.29</b>
<b>VANDEIKYA</b>	▶		<b>N172,951,314.55</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2020 Shared in January, 2021



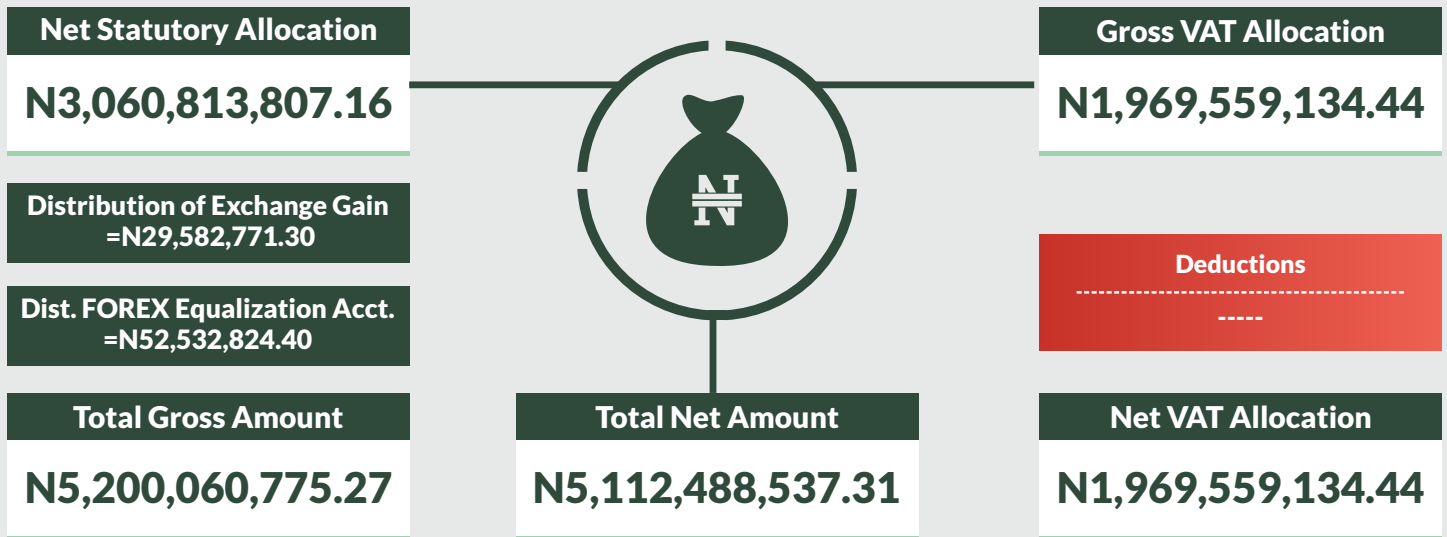
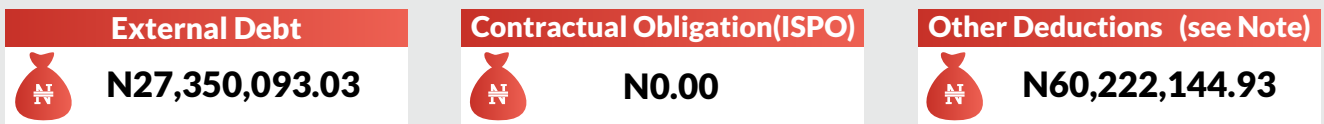
## BORNO STATE

**27**  
No. of LGCs

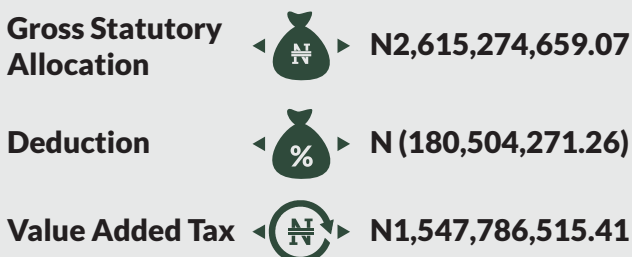
### BENEFICIARIES



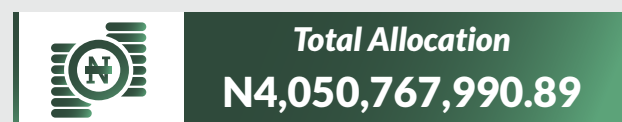
### DEDUCTIONS



### LGAs



Dist. of N6.897 Billion from FOREX Equal. =N24,573,565.95  
Dist. from FOREX Equalization Acct. =N43,637,521.72







*Total Allocation*

<b>ABADAN</b>	▶		<b>N141,259,965.10</b>
<b>ASKIRA UBA</b>	▶		<b>N142,586,700.40</b>
<b>BAMA</b>	▶		<b>N196,158,768.15</b>
<b>BAYO</b>	▶		<b>N117,520,584.33</b>
<b>BIU</b>	▶		<b>N158,248,256.27</b>
<b>CHIBOK</b>	▶		<b>N115,760,733.57</b>
<b>DAMBOA</b>	▶		<b>N186,670,263.15</b>
<b>DIKWA</b>	▶		<b>N128,784,491.89</b>
<b>GUBIO</b>	▶		<b>N150,124,517.95</b>
<b>GUZAMALA</b>	▶		<b>N128,590,132.64</b>
<b>GWOZA</b>	▶		<b>N187,609,327.24</b>
<b>HAWUL</b>	▶		<b>N133,270,340.13</b>
<b>JERE</b>	▶		<b>N157,456,156.36</b>
<b>KAGA</b>	▶		<b>N131,369,533.88</b>
<b>KALA BALGE</b>	▶		<b>N120,833,503.57</b>
<b>KONDUGA</b>	▶		<b>N170,111,621.87</b>
<b>KUKAWA</b>	▶		<b>N179,411,811.78</b>
<b>KWAYA KUSAR</b>	▶		<b>N107,378,916.44</b>



*Total Allocation*

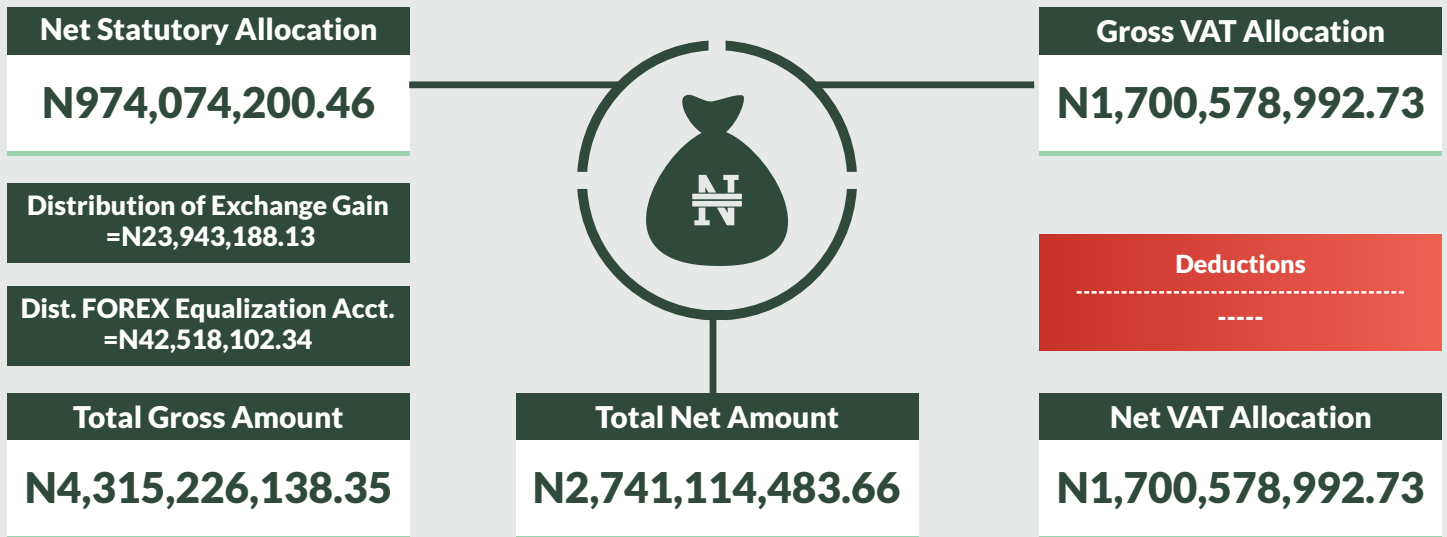
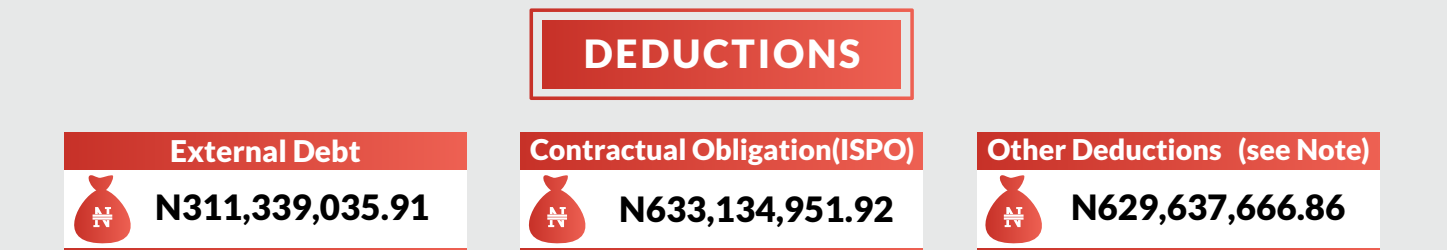
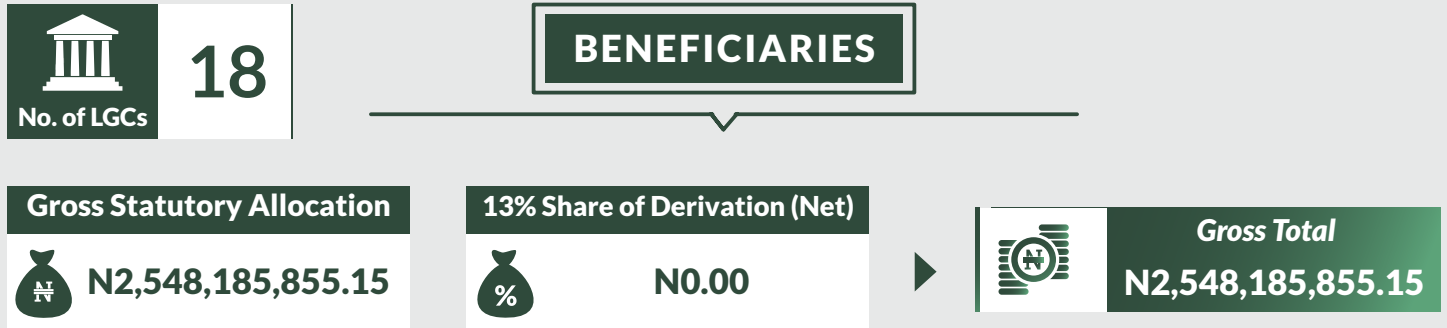
<b>MAFA</b>	▶		<b>N136,735,381.41</b>
<b>MAGUMERI</b>	▶		<b>N158,014,599.20</b>
<b>MAIDUGURI METRO</b>	▶		<b>N253,317,999.98</b>
<b>MARTE</b>	▶		<b>N146,837,516.41</b>
<b>MOBBAR</b>	▶		<b>N138,500,412.74</b>
<b>MONGUNO</b>	▶		<b>N135,480,827.81</b>
<b>NGALA</b>	▶		<b>N163,632,197.21</b>
<b>NGANZAI</b>	▶		<b>N133,750,615.50</b>
<b>SHANI</b>	▶		<b>N131,352,815.90</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

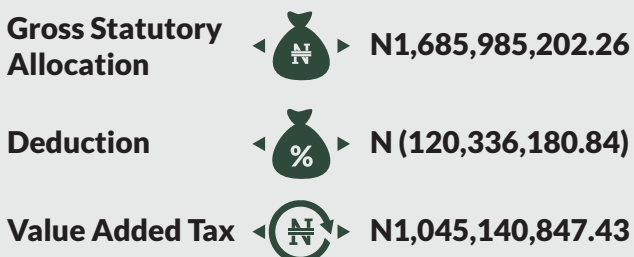
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2020 Shared in January, 2021



## CROSS RIVER STATE

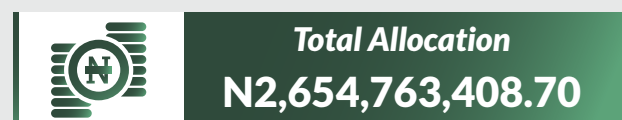


### LGAs



Dist. of N6.897 Billion from FOREX Equal. =N15,841,804.00

Dist. from FOREX Equalization Acct. =N28,131,735.85



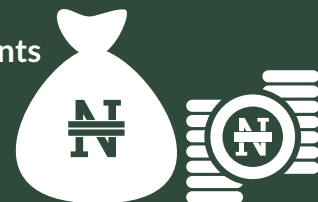


## Total Allocation

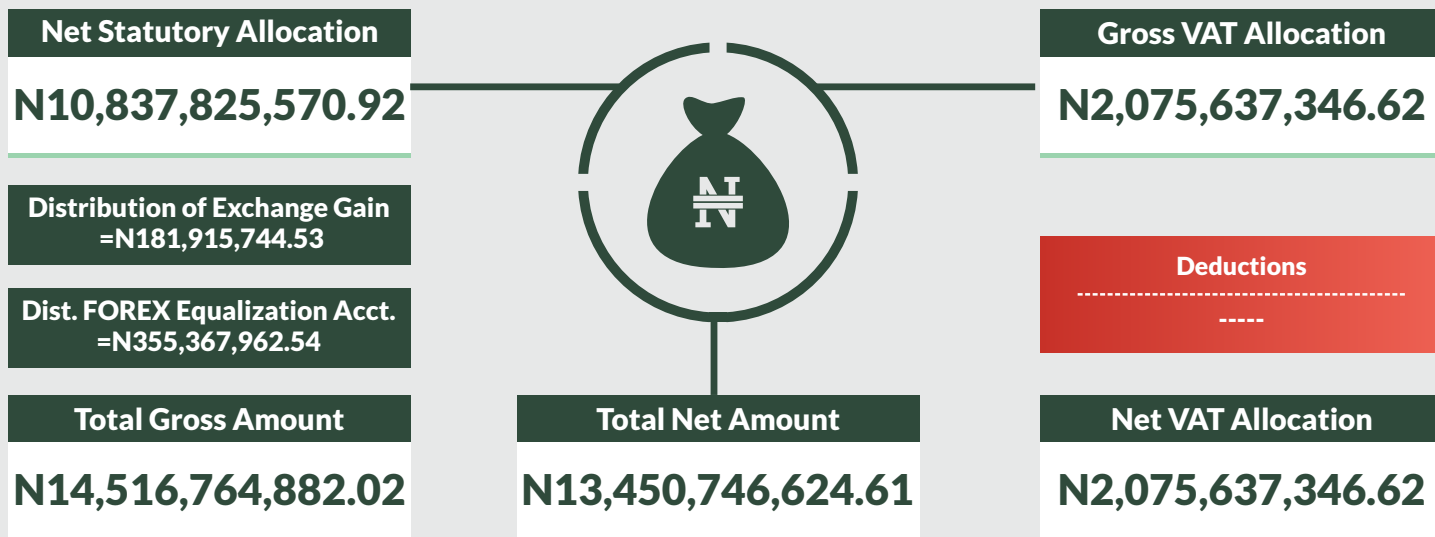
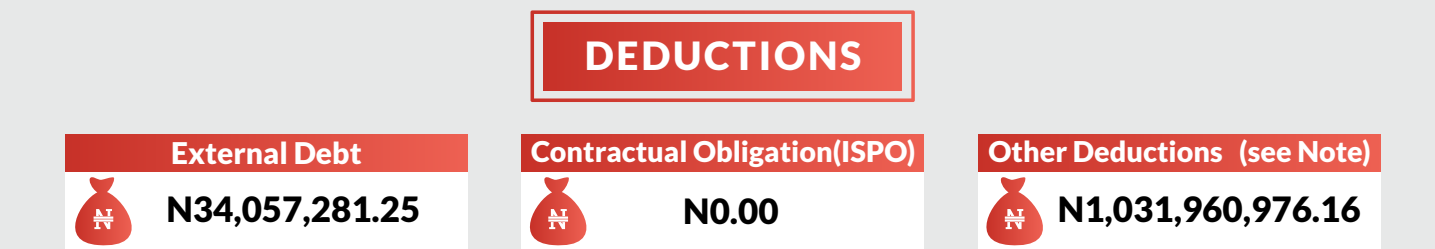
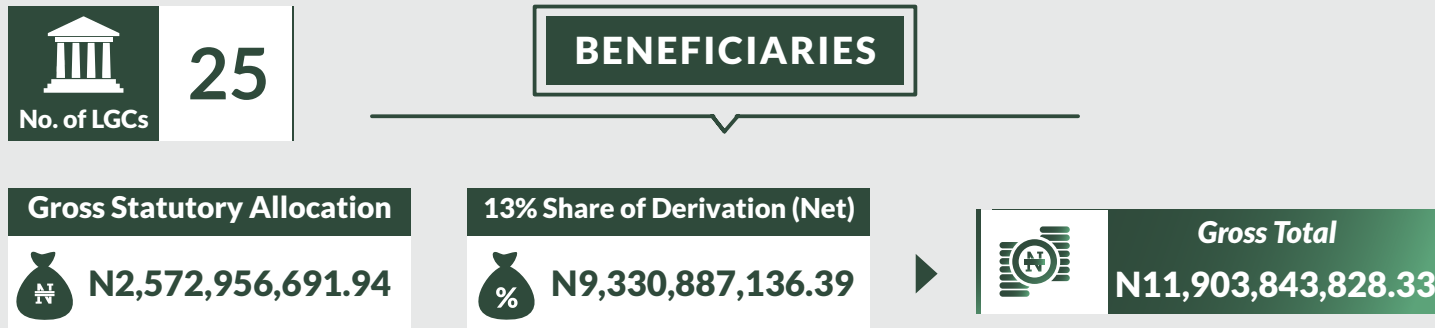
ABI	▶		N141,585,871.74
AKAMKPA	▶		N166,006,280.93
AKPABUYO	▶		N175,440,812.65
BAKASSI	▶		N107,556,529.01
BEKWARA	▶		N130,246,185.09
BIASE	▶		N150,667,683.79
BOKI	▶		N167,083,574.49
CALABAR MUNICIPAL	▶		N142,864,973.37
CALABAR SOUTH	▶		N150,206,029.28
ETUNG	▶		N116,250,313.74
IKOM	▶		N153,219,318.66
OBANLIKU	▶		N133,072,503.79
OBUBRA	▶		N149,456,508.74
OBUDU	▶		N142,833,619.34
ODUKPANI	▶		N158,987,796.84
OGAJA	▶		N150,286,736.57
YAKURR	▶		N153,605,986.55
YALA	▶		N165,392,684.12

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

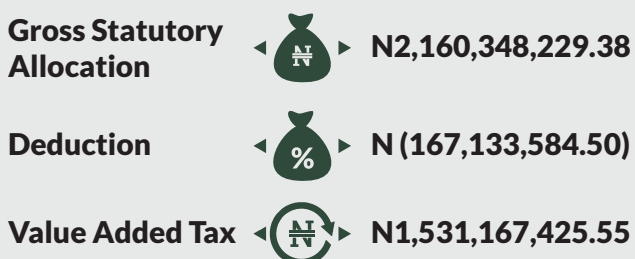
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2020 Shared in January, 2021



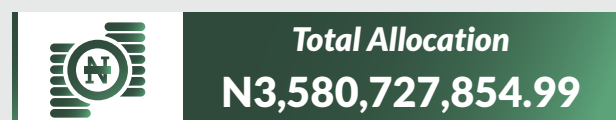
## DELTA STATE



### LGAs













Dist. of N6.897 Billion from FOREX Equal. =N20,298,999.77  
Dist. from FOREX Equalization Acct. =N36,046,784.78





## Total Allocation

ANIOCHA NORTH	▶		N123,106,894.80
ANIOCHA SOUTH	▶		N134,201,010.92
BOMADI	▶		N115,784,613.63
BURUTU	▶		N161,296,345.76
ETHIOPE EAST	▶		N151,105,634.81
ETHIOPE WEST	▶		N153,683,073.09
IKA NORTH EAST	▶		N156,980,225.27
IKA SOUTH	▶		N148,510,072.12
ISOKO NORTH	▶		N140,746,414.62
ISOKO SOUTH	▶		N161,203,845.09
NDOKWA EAST	▶		N130,503,206.36
NDOKWA WEST	▶		N138,629,076.96
OKPE	▶		N129,112,084.83
OSHIMILI NORTH	▶		N125,731,231.89
OSHIMILI SOUTH	▶		N136,382,419.35
PATANI	▶		N112,044,040.46
SAPELE	▶		N142,405,610.24
UDU	▶		N143,461,378.87

*Total Allocation*

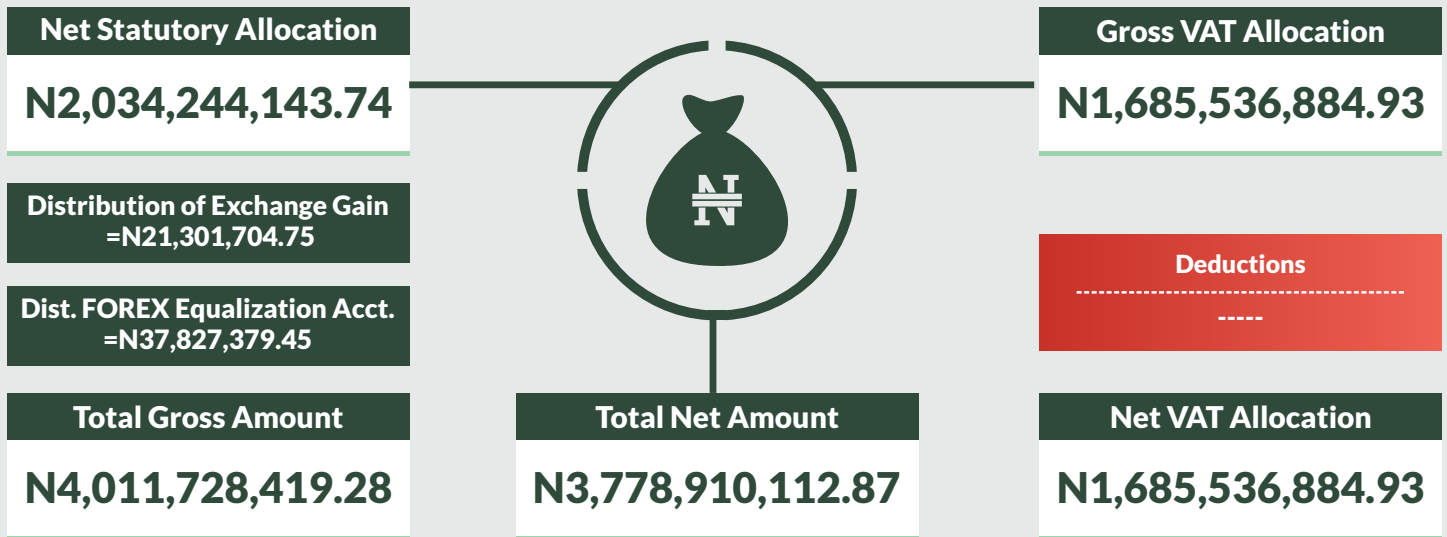
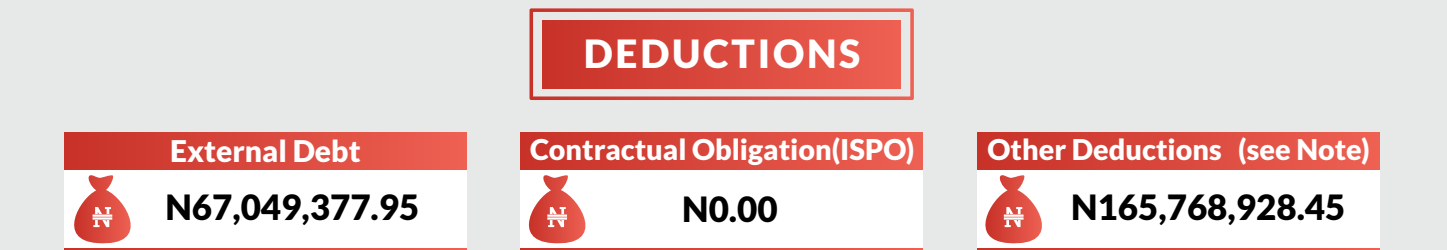
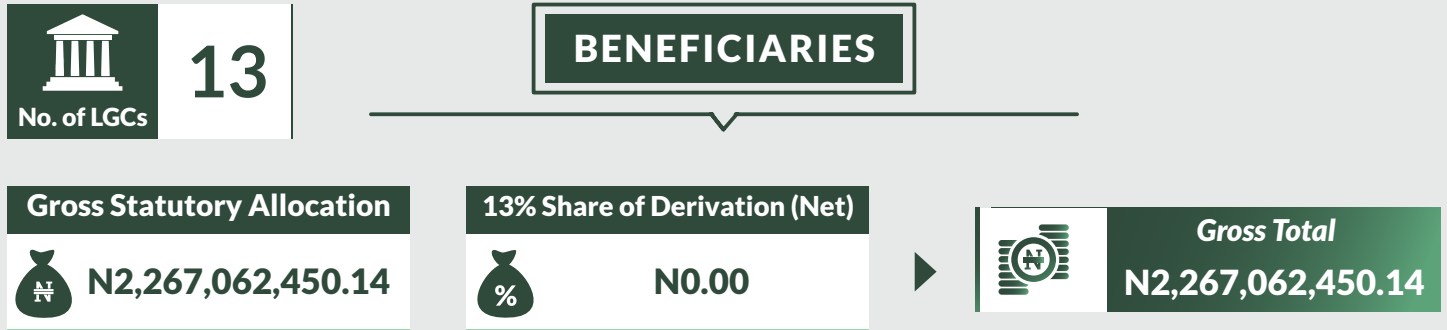
UGHELLI NORTH	▶		<b>N192,653,913.63</b>
UGHELLI SOUTH	▶		<b>N155,076,853.59</b>
UKWUANI	▶		<b>N124,367,038.33</b>
UVWIE	▶		<b>N145,990,501.13</b>
WARRI SOUTH	▶		<b>N180,764,960.98</b>
WARRI NORTH	▶		<b>N141,513,437.78</b>
WARRI SOUTH-WEST	▶		<b>N135,473,970.50</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

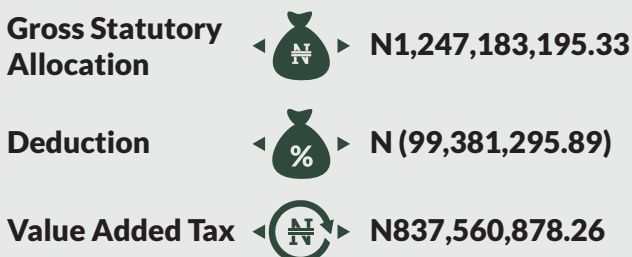
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2020 Shared in January, 2021



## EBONYI STATE

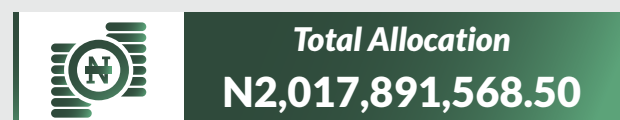


### LGAs



Dist. of N6.897 Billion from FOREX Equal. =N11,718,745.64

Dist. from FOREX Equalization Acct. =N20,810,045.16







*Total Allocation*

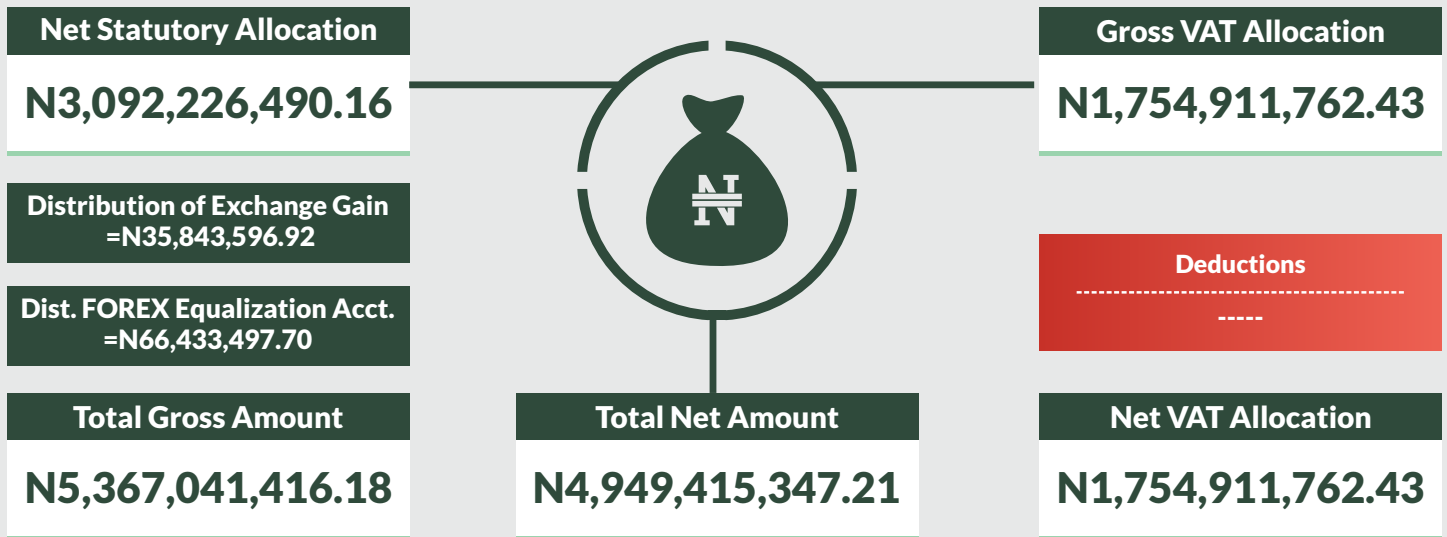
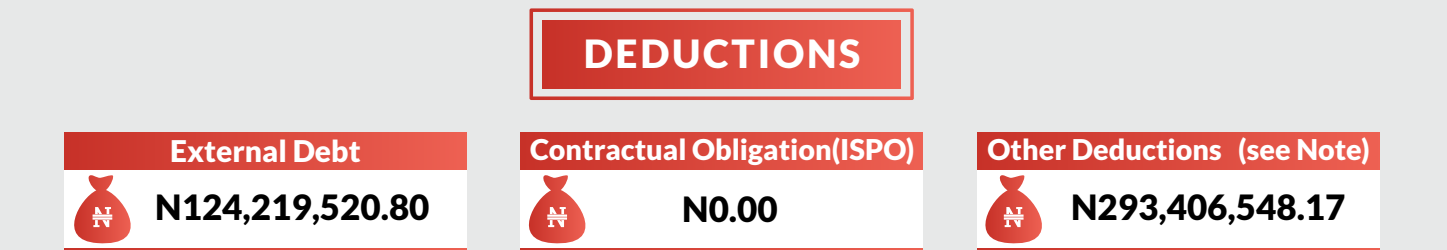
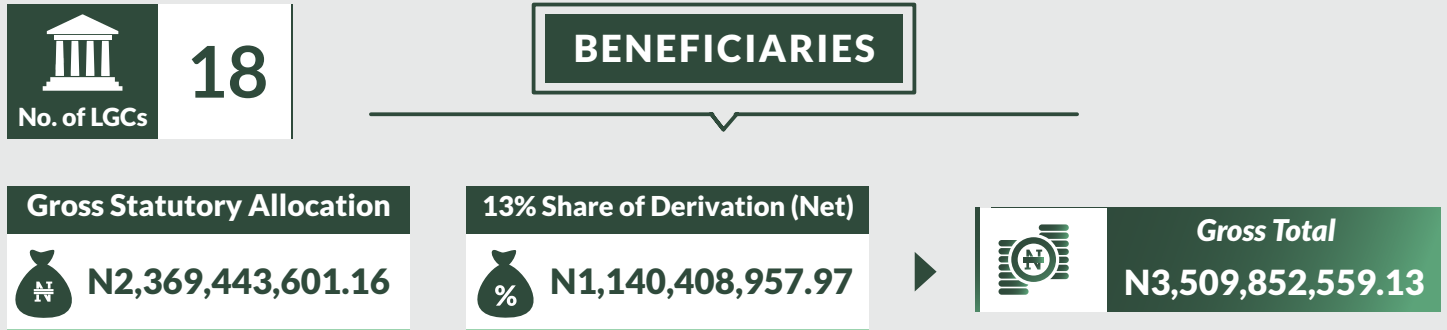
<b>ABAKALIKI</b>	▶		<b>N153,231,715.09</b>
<b>AFIKPO NORTH</b>	▶		<b>N147,878,243.24</b>
<b>AFIKPO SOUTH</b>	▶		<b>N148,720,187.29</b>
<b>EBONYI</b>	▶		<b>N141,812,758.46</b>
<b>EZZA NORTH</b>	▶		<b>N143,769,579.47</b>
<b>EZZA SOUTH</b>	▶		<b>N145,775,922.52</b>
<b>IKWO</b>	▶		<b>N171,017,990.65</b>
<b>ISHIELU</b>	▶		<b>N151,128,532.60</b>
<b>IVO</b>	▶		<b>N138,448,904.93</b>
<b>IZZI</b>	▶		<b>N185,522,045.98</b>
<b>OHAOZARA</b>	▶		<b>N148,449,948.73</b>
<b>OHAUKWU</b>	▶		<b>N163,764,357.86</b>
<b>ONICHA</b>	▶		<b>N178,371,381.67</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

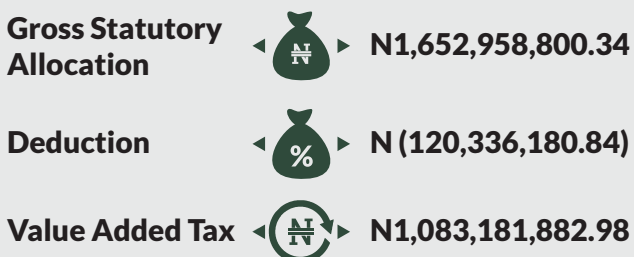
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2020 Shared in January, 2021



## EDO STATE

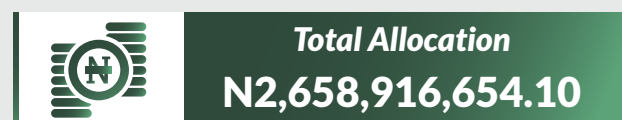


### LGAs



Dist. of N6.897 Billion from FOREX Equal. =N15,531,482.31

Dist. from FOREX Equalization Acct. =N27,580,669.32





## Total Allocation

AKOKO EDO	▶		N181,194,484.14
EGOR	▶		N184,580,960.91
ESAN CENTRAL	▶		N118,706,858.96
ESAN NORTH EAST	▶		N122,569,978.42
ESAN SOUTH EAST	▶		N143,387,776.52
ESAN WEST	▶		N124,695,015.44
ETSAKO CENTRAL	▶		N121,028,525.11
ETSAKO EAST	▶		N139,598,951.90
ETSAKO WEST	▶		N154,827,939.81
IGUEBEN	▶		N112,542,986.88
IKPOBA OKHA	▶		N200,197,855.74
OREDO	▶		N204,231,502.66
ORHIONWON	▶		N153,757,831.87
OVIA NORTH EAST	▶		N145,683,707.74
OVIA SOUTH WEST	▶		N152,173,611.10
OWAN EAST	▶		N141,693,352.39
OWAN WEST	▶		N118,490,406.62
UHUNMWODE	▶		N139,554,907.88

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2020 Shared in January, 2021



## EKITI STATE

**16**  
No. of LGCs

### BENEFICIARIES

<b>Gross Statutory Allocation</b> <b>N2,265,783,160.01</b>	<b>13% Share of Derivation (Net)</b> <b>N0.00</b>	<b>Gross Total</b> <b>N2,265,783,160.01</b>
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### DEDUCTIONS

<b>External Debt</b> <b>N158,331,049.10</b>	<b>Contractual Obligation (ISPO)</b> <b>N0.00</b>	<b>Other Deductions (see Note)</b> <b>N299,643,780.58</b>
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<b>Net Statutory Allocation</b> <b>N1,807,808,330.33</b>		<b>Gross VAT Allocation</b> <b>N1,598,185,414.27</b>
<b>Distribution of Exchange Gain</b> =N21,289,684.32		<b>Deductions</b> -----
<b>Dist. FOREX Equalization Acct.</b> =N37,806,033.68		<b>Net VAT Allocation</b> <b>N1,598,185,414.27</b>
<b>Total Gross Amount</b> <b>N3,923,064,292.28</b>		<b>Total Net Amount</b> <b>N3,465,089,462.60</b>

### LGAs

<b>Gross Statutory Allocation</b>		<b>N1,312,509,230.95</b>
<b>Deduction</b>		<b>N (106,965,494.08)</b>
<b>Value Added Tax</b>		<b>N904,524,032.46</b>

Dist. of N6.897 Billion from FOREX Equal. =N12,332,560.19  
Dist. from FOREX Equalization Acct. =N21,900,051.63

**Total Allocation**  
**N2,144,300,381.16**



*Total Allocation*

<b>ADO EKITI</b>	▶		<b>N178,198,856.17</b>
<b>AIYEKIRE</b>	▶		<b>N132,897,339.07</b>
<b>EFON</b>	▶		<b>N121,707,435.37</b>
<b>EKITI EAST</b>	▶		<b>N130,386,807.94</b>
<b>EKITI SOUTH WEST</b>	▶		<b>N138,498,781.10</b>
<b>EKITI WEST</b>	▶		<b>N141,928,762.04</b>
<b>EMURE</b>	▶		<b>N116,090,875.33</b>
<b>IDO-OSI</b>	▶		<b>N140,780,410.55</b>
<b>IJERO</b>	▶		<b>N154,504,190.04</b>
<b>IKERE</b>	▶		<b>N133,480,639.16</b>
<b>IKOLE</b>	▶		<b>N142,008,533.52</b>
<b>ILEJEMEJI</b>	▶		<b>N100,283,052.23</b>
<b>IREPODUN/IFELODUN</b>	▶		<b>N127,378,797.79</b>
<b>ISE/ORUN</b>	▶		<b>N123,607,647.99</b>
<b>MOBA</b>	▶		<b>N133,176,042.02</b>
<b>OYE</b>	▶		<b>N129,372,210.81</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2020 Shared in January, 2021



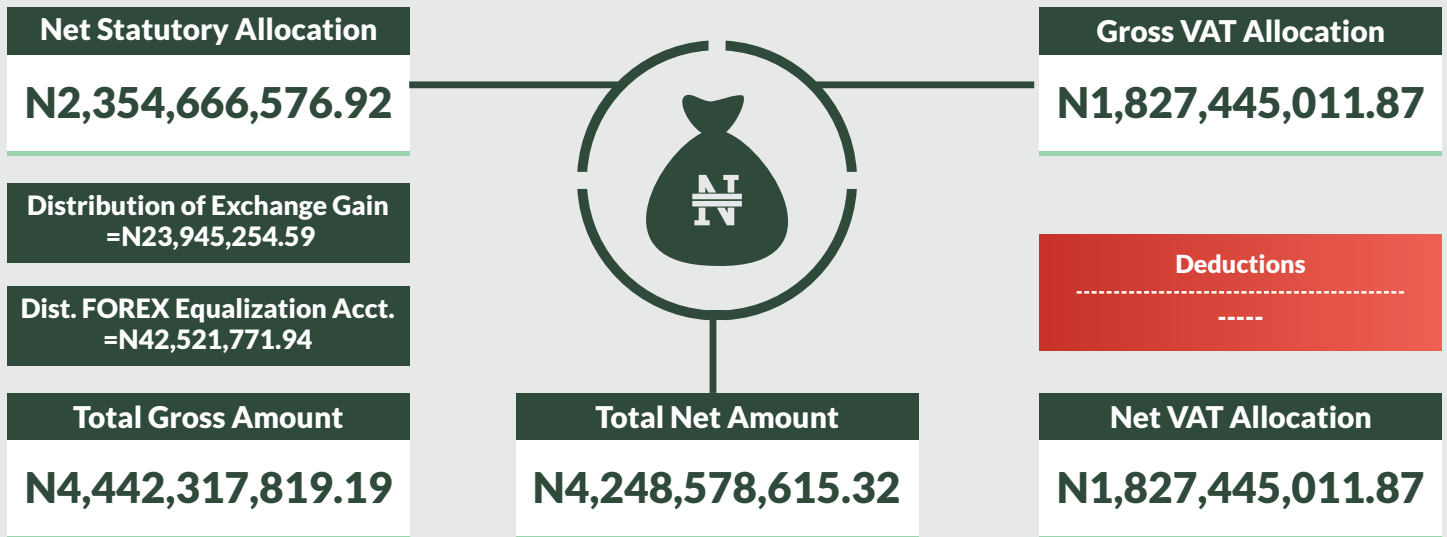
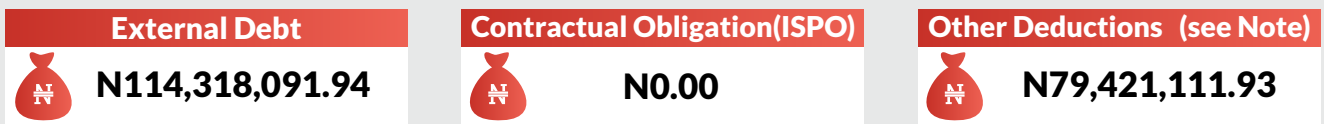
## ENUGU STATE

 **17**  
No. of LGCs

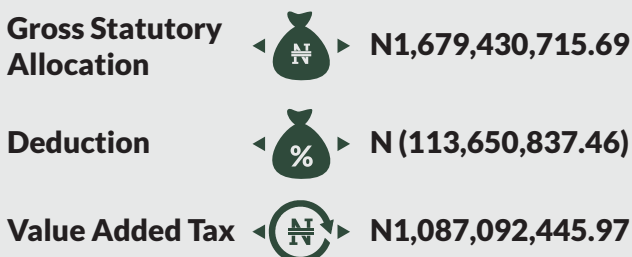
### BENEFICIARIES



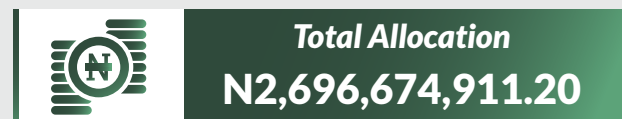
### DEDUCTIONS



### LGAs



Dist. of N6.897 Billion from FOREX Equal. =N15,780,216.93  
Dist. from FOREX Equalization Acct. =N28,022,370.07





*Total Allocation*

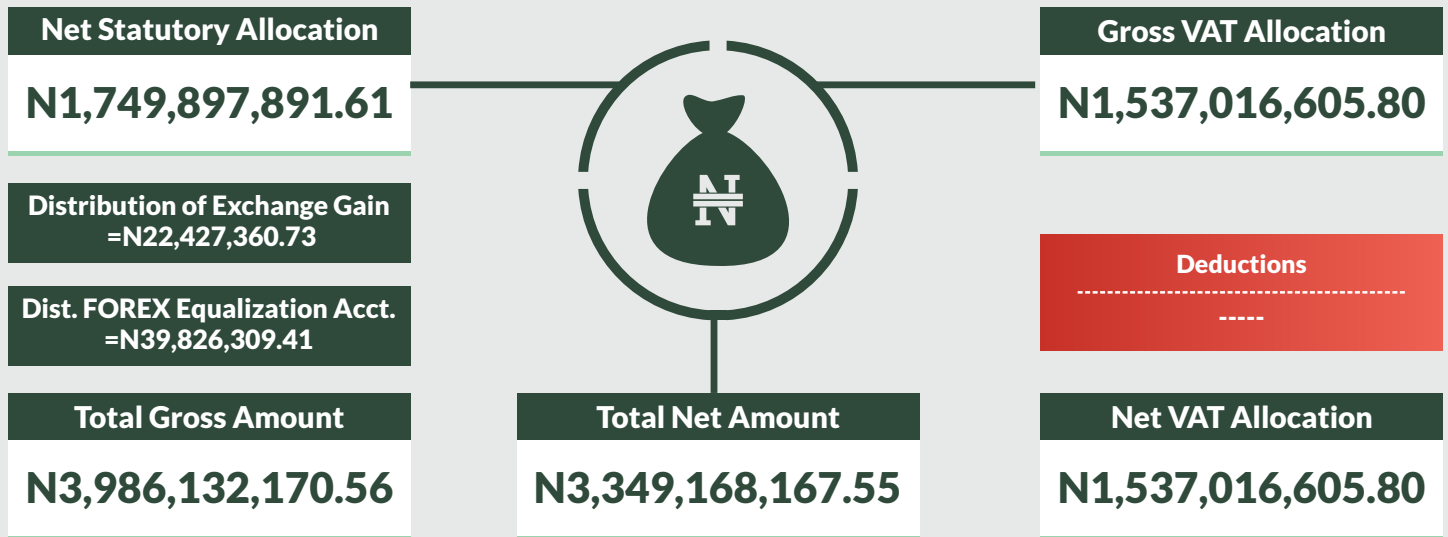
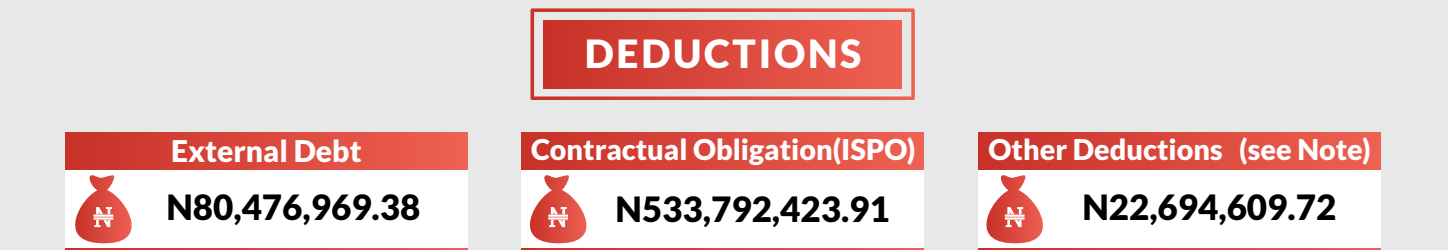
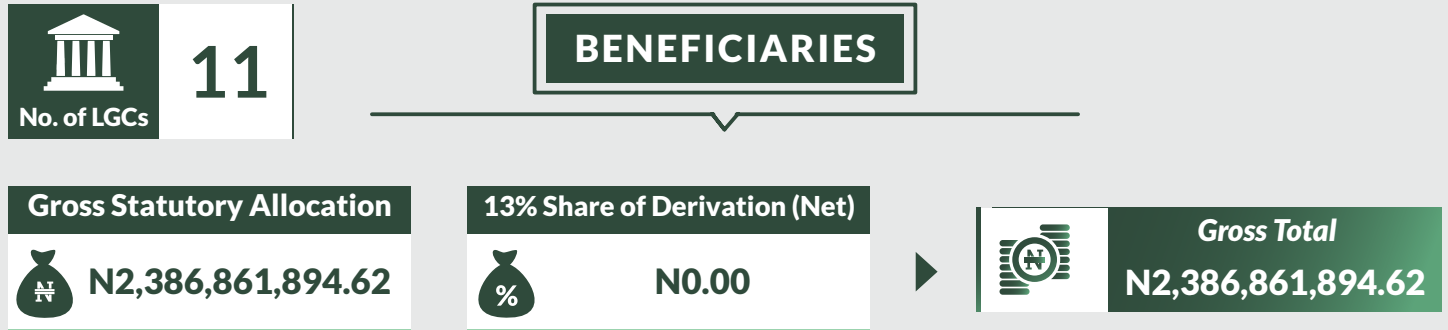
<b>AGWU</b>	▶		<b>N159,876,988.49</b>
<b>ANINRI</b>	▶		<b>N136,145,252.17</b>
<b>ENUGU EAST</b>	▶		<b>N183,863,642.66</b>
<b>ENUGU NORTH</b>	▶		<b>N172,806,403.78</b>
<b>ENUGU SOUTH</b>	▶		<b>N163,676,417.67</b>
<b>EZEAGU</b>	▶		<b>N156,141,448.35</b>
<b>IGBO ETITI</b>	▶		<b>N161,850,140.00</b>
<b>IGBO EZE NORTH</b>	▶		<b>N176,285,113.56</b>
<b>IGBO EZE SOUTH</b>	▶		<b>N152,893,209.93</b>
<b>ISI UZO</b>	▶		<b>N146,479,928.65</b>
<b>NKANU EAST</b>	▶		<b>N150,952,449.49</b>
<b>NKANU WEST</b>	▶		<b>N147,831,455.82</b>
<b>NSUKKA</b>	▶		<b>N195,624,397.66</b>
<b>OJI RIVER</b>	▶		<b>N134,744,063.89</b>
<b>UDENU</b>	▶		<b>N150,054,469.46</b>
<b>UDI</b>	▶		<b>N169,478,567.17</b>
<b>UZO UWANI</b>	▶		<b>N137,970,962.43</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

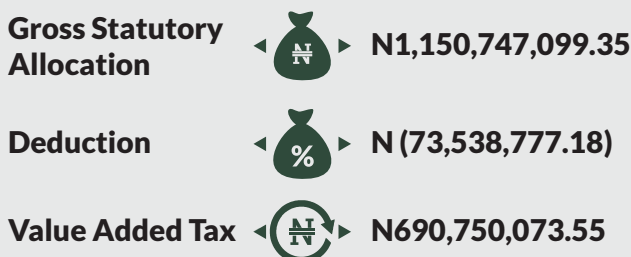
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2020 Shared in January, 2021



## GOMBE STATE

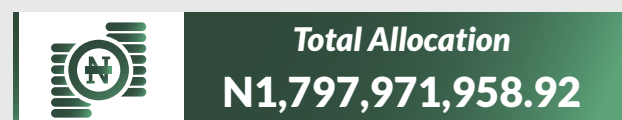


### LGAs



Dist. of N6.897 Billion from FOREX Equal. =N10,812,615.66

Dist. from FOREX Equalization Acct. =N19,200,947.54





*Total Allocation*

AKKO	▶		<b>N212,494,419.02</b>
BALANGA	▶		<b>N158,755,801.49</b>
BILLIRI	▶		<b>N158,177,995.57</b>
DUKKU	▶		<b>N168,056,989.88</b>
FUNAKAYE	▶		<b>N168,426,015.15</b>
GOMBE	▶		<b>N181,988,117.62</b>
KALTUNGO	▶		<b>N142,074,570.52</b>
KWAMI	▶		<b>N154,318,971.65</b>
NAFADA	▶		<b>N138,620,519.00</b>
SHOMGOM	▶		<b>N135,487,078.35</b>
YAMALTU/DEBA	▶		<b>N179,571,480.67</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT




Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2020 Shared in January, 2021






## IMO STATE


 **27**  
No. of LGCs

### BENEFICIARIES




<b>Gross Statutory Allocation</b>  <b>N2,634,676,378.07</b>	<b>13% Share of Derivation (Net)</b>  <b>N607,886,509.77</b>	<b>Gross Total</b>  <b>N3,242,562,887.84</b>
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### DEDUCTIONS

<b>External Debt</b>  <b>N81,264,805.76</b>	<b>Contractual Obligation (ISPO)</b>  <b>N0.00</b>	<b>Other Deductions (see Note)</b>  <b>N525,452,571.74</b>
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<b>Net Statutory Allocation</b> <b>N2,635,845,510.34</b>		<b>Gross VAT Allocation</b> <b>N1,937,417,750.75</b>
<b>Distribution of Exchange Gain</b> =N35,819,369.83		<b>Deductions</b> -----
<b>Dist. FOREX Equalization Acct.</b> =N65,874,822.12		<b>Net VAT Allocation</b> <b>N1,937,417,750.75</b>
<b>Total Gross Amount</b> <b>N5,281,674,830.54</b>		<b>Total Net Amount</b> <b>N4,674,957,453.04</b>

### LGAs

<b>Gross Statutory Allocation</b>		<b>N2,250,810,745.27</b>
<b>Deduction</b>		<b>N (180,504,271.26)</b>
<b>Value Added Tax</b>		<b>N1,524,702,355.75</b>

Dist. of N6.897 Billion from FOREX Equal. =N21,149,000.97

Dist. from FOREX Equalization Acct. =N37,556,209.42

 **Total Allocation**  
**N3,653,714,040.14**



## Total Allocation

ABOH MBAISE	▶		N148,405,907.43
AHIAZU MBAISE	▶		N139,985,276.56
EHIME MBANO	▶		N128,117,350.90
EZINIHITE MBAISE	▶		N137,353,679.88
IDEATO NORTH	▶		N142,654,639.73
IDEATO SOUTH	▶		N143,136,628.92
IHITE UBOMA	▶		N128,838,684.80
IKEDURU	▶		N137,111,747.84
ISIALA MBANO	▶		N153,889,023.92
ISU	▶		N138,437,675.76
MBAITOLI	▶		N167,348,735.73
NGOR/OKPALA	▶		N142,006,123.06
NJABA	▶		N131,487,262.11
NKWANGELE	▶		N127,303,615.34
NKWERRE	▶		N112,840,113.34
OBOWO	▶		N123,332,552.60
OGUTA	▶		N139,677,576.50
OHAJI/EBEMA	▶		N151,835,605.93



*Total Allocation*

OKIGWE	▶		<b>N133,727,936.34</b>
ONUIMO	▶		<b>N120,235,625.08</b>
ORLU	▶		<b>N133,022,604.13</b>
ORSU	▶		<b>N128,031,973.92</b>
ORU	▶		<b>N124,391,298.23</b>
ORU WEST	▶		<b>N127,781,869.85</b>
OWERRI MUNICIPAL	▶		<b>N129,689,170.73</b>
OWERRI NORTH	▶		<b>N140,690,699.84</b>
OWERRI WEST	▶		<b>N122,380,661.69</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2020 Shared in January, 2021



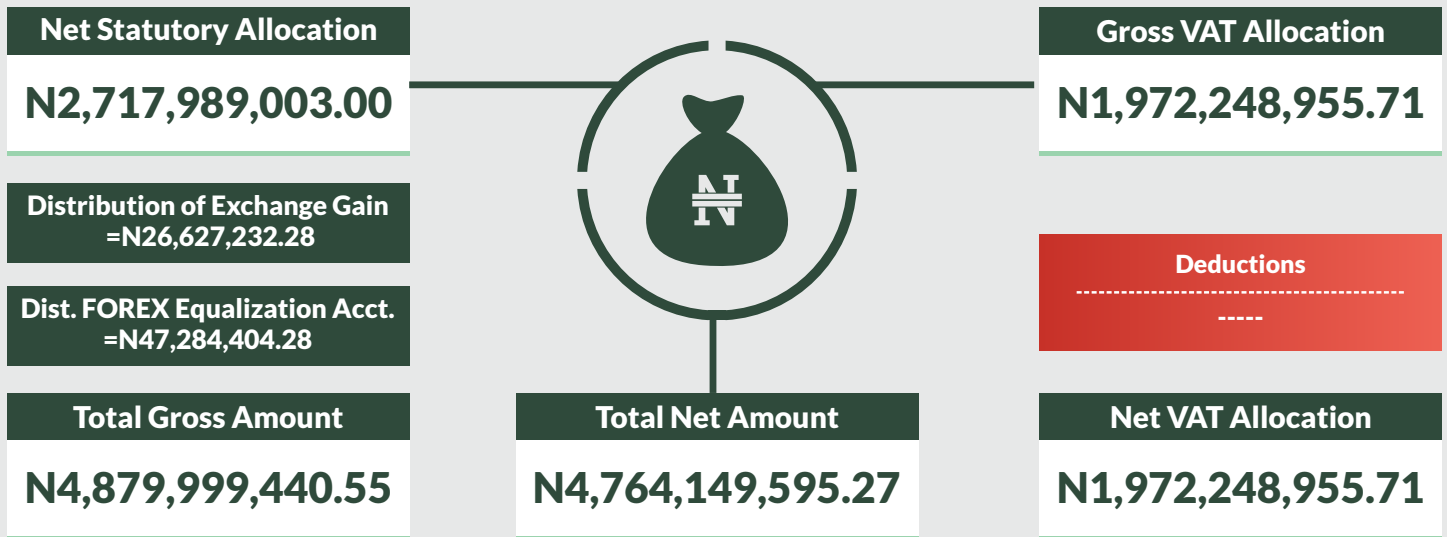
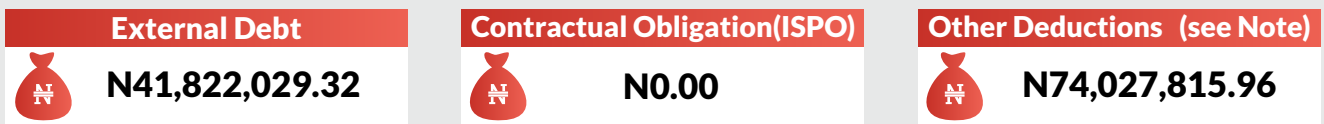
## JIGAWA STATE

 **27**  
No. of LGCs

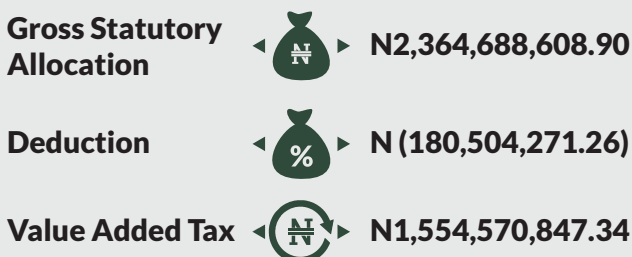
### BENEFICIARIES



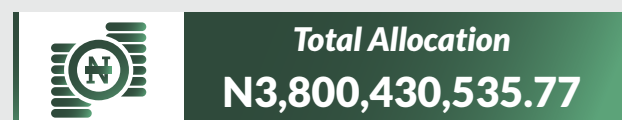
### DEDUCTIONS



### LGAs














Dist. of N6.897 Billion from FOREX Equal. =N22,219,016.76  
Dist. from FOREX Equalization Acct. =N39,456,334.03














*Total Allocation*

<b>AUYO</b>	▶		<b>N129,028,791.05</b>
<b>BABURA</b>	▶		<b>N153,037,466.55</b>
<b>BIRNIN KUDU</b>	▶		<b>N188,886,790.33</b>
<b>BIRNIWA</b>	▶		<b>N139,257,160.78</b>
<b>GAGARAWA</b>	▶		<b>N118,995,134.38</b>
<b>BUJI</b>	▶		<b>N119,545,385.52</b>
<b>DUTSE</b>	▶		<b>N168,121,562.75</b>
<b>GARKI</b>	▶		<b>N139,687,400.17</b>
<b>GUMEL</b>	▶		<b>N123,151,744.62</b>
<b>GURI</b>	▶		<b>N128,533,491.51</b>
<b>GWARAM</b>	▶		<b>N179,884,480.34</b>
<b>GWIWA</b>	▶		<b>N132,038,517.41</b>
<b>HADEJIA</b>	▶		<b>N116,453,909.53</b>
<b>JAHUN</b>	▶		<b>N158,246,202.03</b>
<b>KAFIN HAUSA</b>	▶		<b>N175,640,109.32</b>
<b>KAUGAMA</b>	▶		<b>N128,725,287.29</b>
<b>KAZAURE</b>	▶		<b>N137,493,987.83</b>
<b>KIRI-KASAMMA</b>	▶		<b>N144,803,970.98</b>



*Total Allocation*

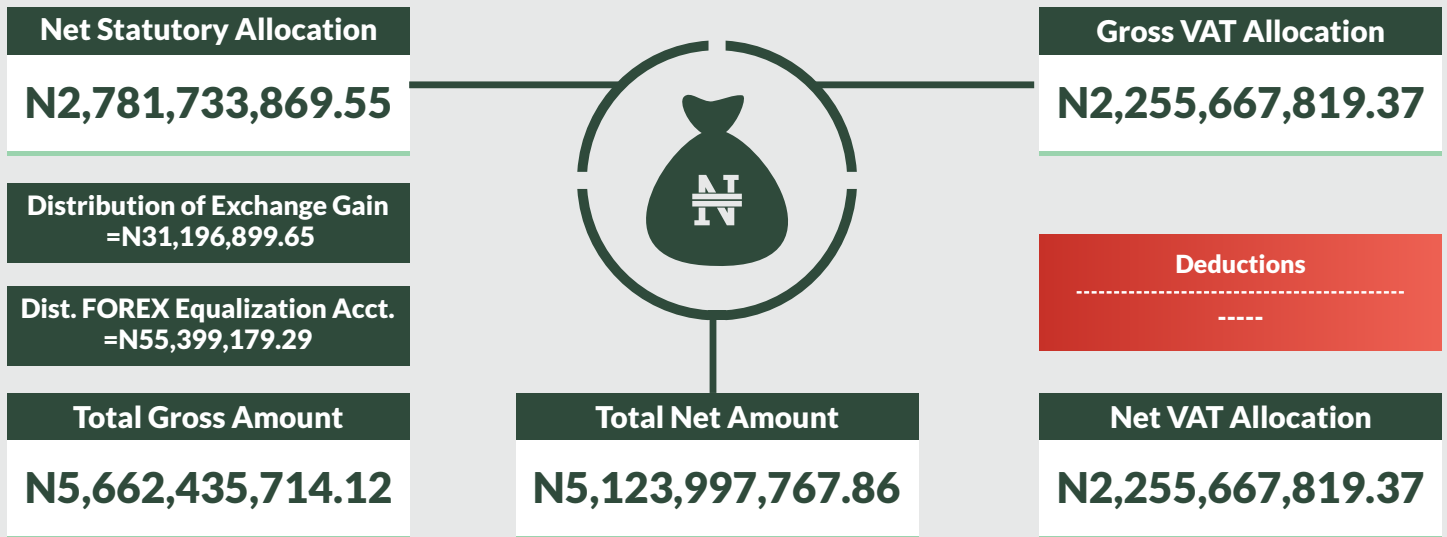
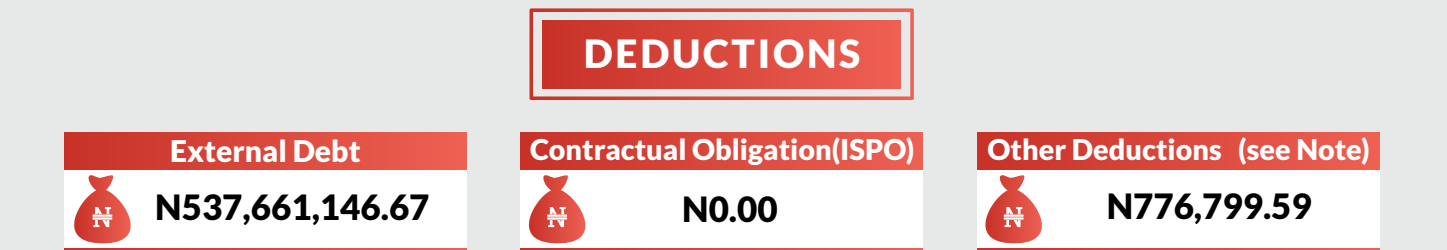
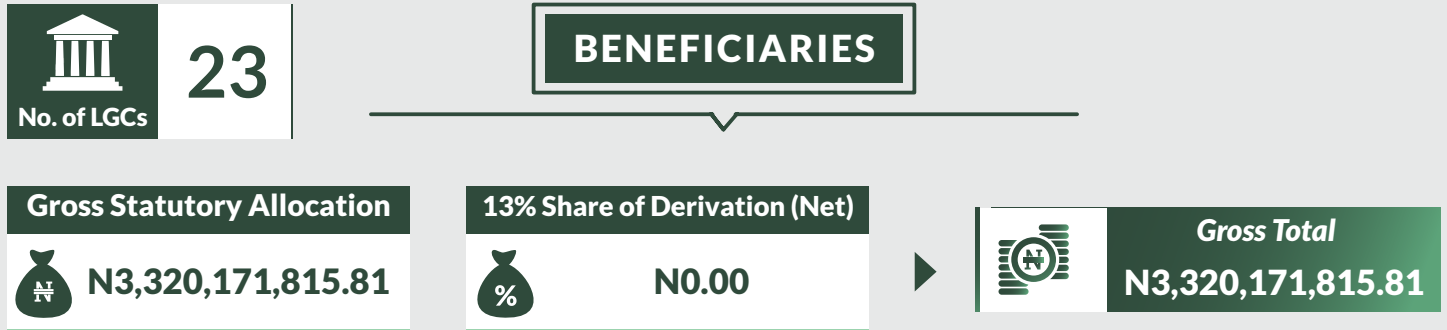
<b>KIYAWA</b>	▶		<b>N145,571,421.48</b>
<b>MAIGATARI</b>	▶		<b>N147,190,982.48</b>
<b>MALAM MADORI</b>	▶		<b>N139,057,825.10</b>
<b>MIGA</b>	▶		<b>N127,822,673.86</b>
<b>RINGIM</b>	▶		<b>N153,792,450.26</b>
<b>RONI</b>	▶		<b>N114,299,177.84</b>
<b>SULE TAKARKAR</b>	▶		<b>N139,353,932.67</b>
<b>TAURA</b>	▶		<b>N131,129,291.01</b>
<b>YANKWASHI</b>	▶		<b>N120,681,388.70</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

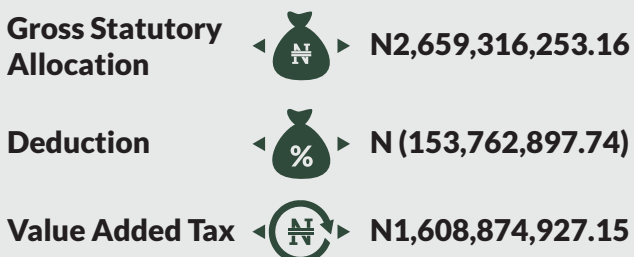
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2020 Shared in January, 2021



## KADUNA STATE

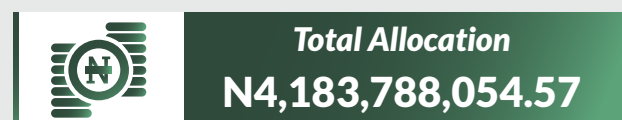


### LGAs



Dist. of N6.897 Billion from FOREX Equal. =N24,987,388.27

Dist. from FOREX Equalization Acct. =N44,372,383.74







## Total Allocation

BIRNIN GWARI	▶		N207,185,979.95
CHIKUN	▶		N223,484,241.97
GIWA	▶		N188,231,503.33
KAJURU	▶		N139,123,614.95
IGABI	▶		N237,920,698.14
IKARA	▶		N158,588,847.49
JABA	▶		N140,710,321.30
JEMA'A	▶		N185,509,731.07
KACHIA	▶		N193,809,416.56
KADUNA NORTH	▶		N200,020,389.99
KADUNA SOUTH	▶		N213,856,185.47
KAGARKO	▶		N176,352,876.34
KAURA	▶		N158,680,903.44
KAURU	▶		N155,373,540.56
KUBAU	▶		N185,049,322.17
KUDAN	▶		N141,114,283.30
LERE	▶		N200,397,166.61
MAKARFI	▶		N136,035,966.46



*Total Allocation*

<b>SABON GARI</b>	▶		<b>N180,583,397.71</b>
<b>SANGA</b>	▶		<b>N145,632,422.38</b>
<b>SOBA</b>	▶		<b>N189,217,012.63</b>
<b>ZANGON KATAF</b>	▶		<b>N206,522,262.42</b>
<b>ZARIA</b>	▶		<b>N220,387,970.35</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2020 Shared in January, 2021



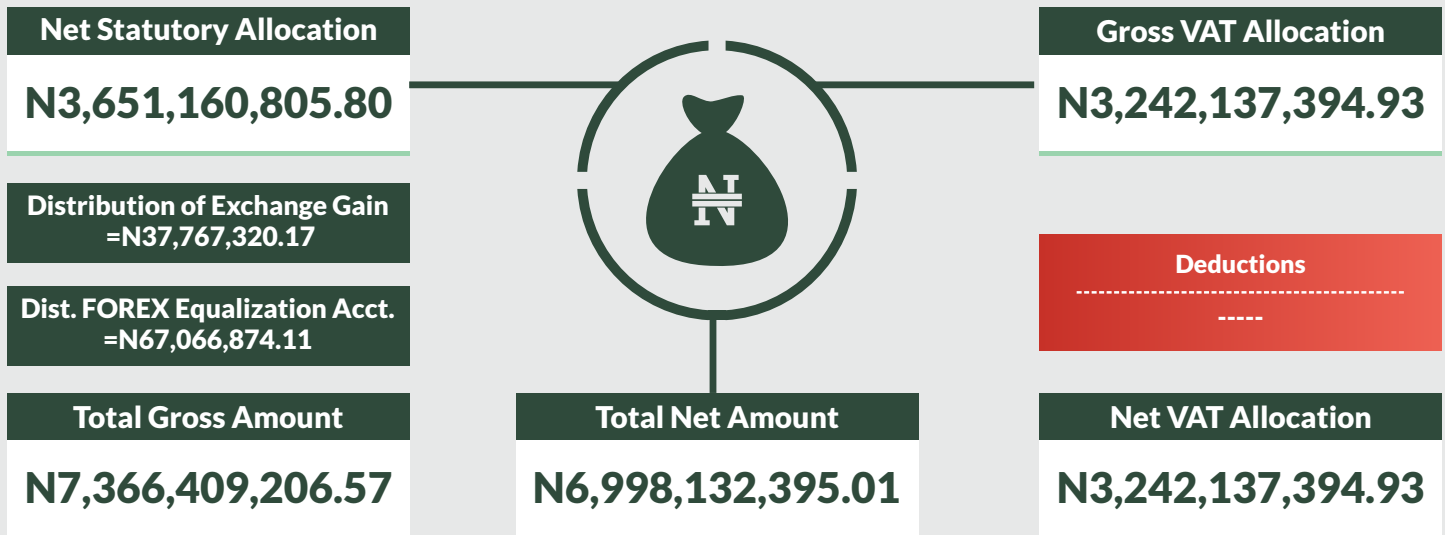
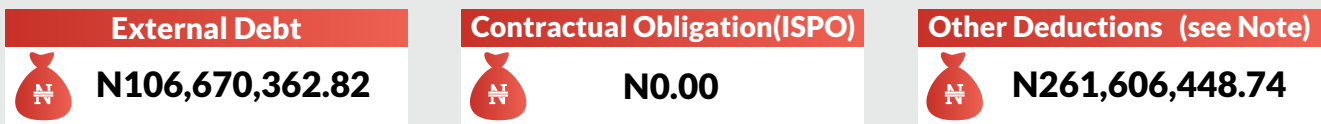
## KANO STATE

 **44**  
No. of LGCs

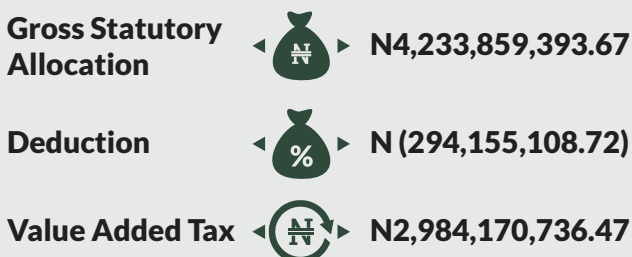
### BENEFICIARIES



### DEDUCTIONS

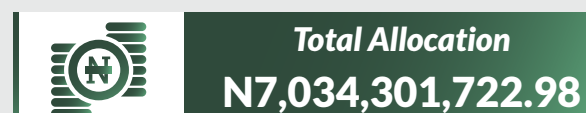


### LGAs



Dist. of N6.897 Billion from FOREX Equal. =N39,782,063.68

Dist. from FOREX Equalization Acct. =N70,644,637.88





## Total Allocation

AJINGI	▶		N146,207,429.93
ALBASU	▶		N150,299,604.06
BAGWAI	▶		N138,927,729.21
BEBEJI	▶		N149,150,292.10
BICHI	▶		N178,979,334.78
BUNKURE	▶		N143,877,241.21
DALA	▶		N227,433,242.79
DANBATTA	▶		N157,065,437.69
DAWAKIN KUDU	▶		N166,386,428.51
DAWAKIN TOFA	▶		N169,801,499.74
DOGUWA	▶		N150,597,296.25
FAGGE	▶		N154,324,971.01
GABASAWA	▶		N160,044,363.08
GARKO	▶		N143,529,749.25
GARUN MALLAM	▶		N137,568,359.90
GAYA	▶		N154,780,367.90
GEZAWA	▶		N177,968,570.70
GWALE	▶		N209,499,022.97











## Total Allocation

GWARZO	▶		N147,410,047.78
KABO	▶		N140,533,947.83
KANO MUNICIPAL	▶		N205,373,819.68
KARAYE	▶		N136,427,791.15
KIBIYA	▶		N136,641,512.96
KIRU	▶		N176,508,314.89
KUMBOTSO	▶		N182,616,344.69
KUNCHI	▶		N134,484,270.12
KURA	▶		N136,730,510.49
MADOBI	▶		N135,852,642.41
MAKODA	▶		N161,638,084.03
MINJIBIR	▶		N161,387,080.04
NASSARAWA	▶		N280,191,565.21
RANO	▶		N139,790,984.14
RIMIN GADO	▶		N134,035,444.46
ROGO	▶		N165,651,562.21
SHANONO	▶		N137,257,695.48
SUMAILA	▶		N173,304,443.75

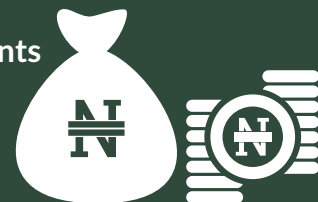


## Total Allocation

TAKAI	▶		<b>N154,139,357.33</b>
TARAUNI	▶		<b>N160,122,383.42</b>
TOFA	▶		<b>N124,489,902.65</b>
TSANYAWA	▶		<b>N139,568,218.15</b>
TUDUN WADA	▶		<b>N168,247,774.03</b>
UNGOGO	▶		<b>N202,481,281.06</b>
WARAWA	▶		<b>N131,078,598.54</b>
WUDIL	▶		<b>N151,897,205.41</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT




Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2020 Shared in January, 2021




## KATSINA STATE


 **34**  
No. of LGCs

### BENEFICIARIES




<b>Gross Statutory Allocation</b>  <b>N3,114,949,760.45</b>	<b>13% Share of Derivation (Net)</b>  <b>N0.00</b>	<b>Gross Total</b>  <b>N3,114,949,760.45</b>
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### DEDUCTIONS


<b>External Debt</b>  <b>N160,041,214.49</b>	<b>Contractual Obligation (ISPO)</b>  <b>N0.00</b>	<b>Other Deductions (see Note)</b>  <b>N37,242,725.27</b>
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<b>Net Statutory Allocation</b> <b>N2,917,665,820.69</b>		<b>Gross VAT Allocation</b> <b>N2,198,160,845.94</b>
<b>Distribution of Exchange Gain</b> =N29,268,598.27		<b>Deductions</b> -----
<b>Dist. FOREX Equalization Acct.</b> =N51,974,918.72		<b>Net VAT Allocation</b> <b>N2,198,160,845.94</b>
<b>Total Gross Amount</b> <b>N5,394,354,123.38</b>		<b>Total Net Amount</b> <b>N5,197,070,183.62</b>

### LGAs

<b>Gross Statutory Allocation</b>		<b>N3,223,309,222.75</b>
<b>Deduction</b>		<b>N (227,301,674.92)</b>
<b>Value Added Tax</b>		<b>N1,966,978,586.21</b>

Dist. of N6.897 Billion from FOREX Equal. =N30,286,762.23  
Dist. from FOREX Equalization Acct. =N53,782,965.29

 **Total Allocation**  
**N5,047,055,861.55**



*Total Allocation*

BAKORI	▶		N144,293,182.09
BATAGARAWA	▶		N151,412,941.62
BATSARI	▶		N162,993,090.73
BAURE	▶		N154,921,982.19
BINDAWA	▶		N143,022,307.38
CHARANCHI	▶		N135,185,454.18
DAN-MUSA	▶		N132,613,473.58
DANDUME	▶		N142,681,937.94
DANJA	▶		N134,425,761.80
DAURA	▶		N163,889,255.35
DUTSI	▶		N133,310,799.97
DUTSINMA	▶		N149,003,075.45
FASKARI	▶		N160,945,323.34
FUNTUA	▶		N164,226,685.65
INGAWA	▶		N144,060,615.94
JIBIA	▶		N155,827,394.97
KAFUR	▶		N163,170,114.32
KAITA	▶		N156,341,294.83





## Total Allocation

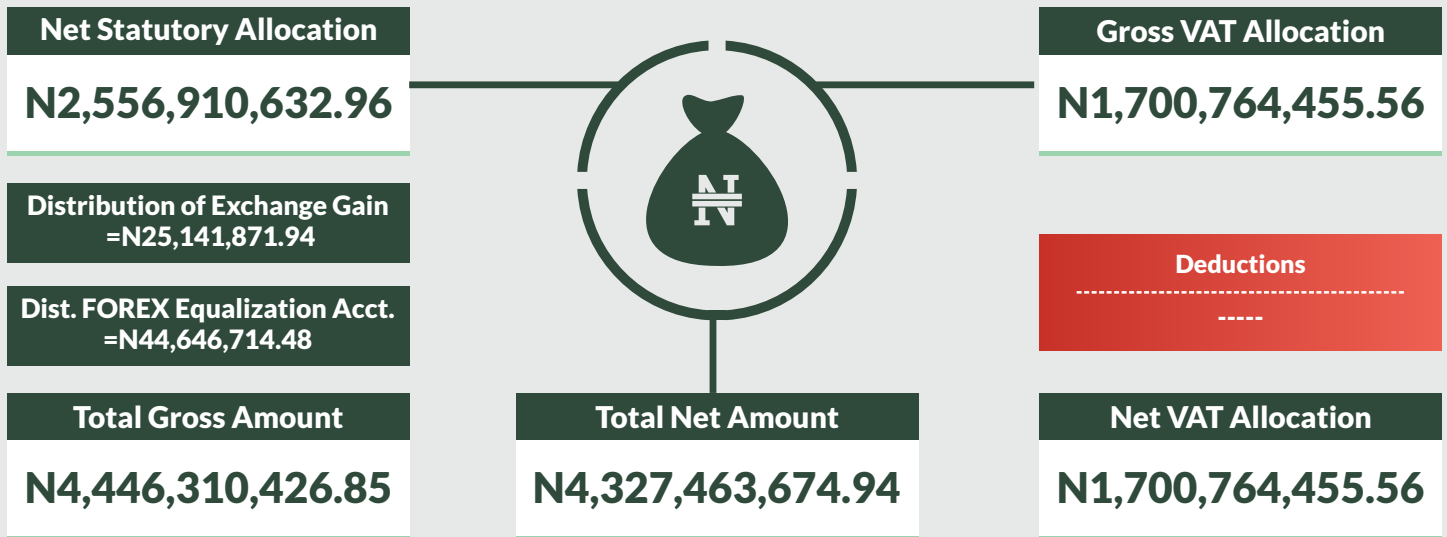
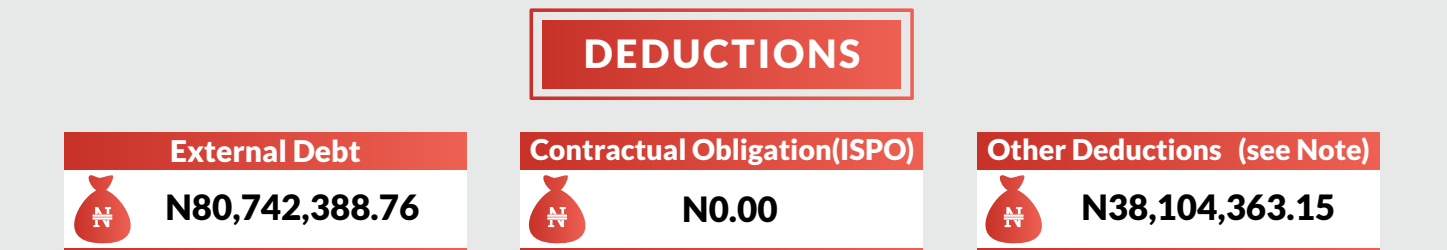
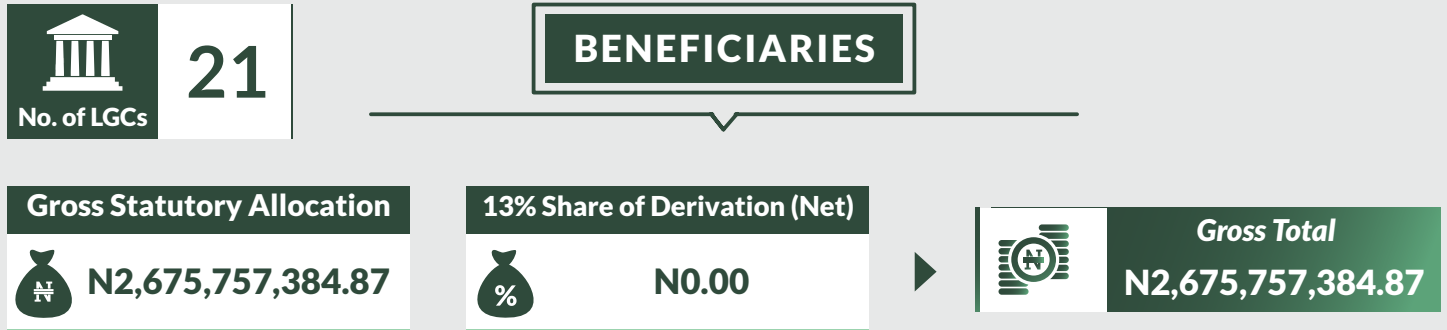
KANKARA	▶		<b>N173,673,193.06</b>
KANKIA	▶		<b>N139,282,894.46</b>
KATSINA	▶		<b>N193,346,853.66</b>
KURFI	▶		<b>N132,443,429.29</b>
KUSADA	▶		<b>N125,413,578.48</b>
MAIADUA	▶		<b>N155,509,897.27</b>
MALUMFASHI	▶		<b>N152,836,037.37</b>
MANI	▶		<b>N146,972,774.68</b>
MASHI	▶		<b>N148,510,258.24</b>
MATAZU	▶		<b>N126,301,983.81</b>
MUSAWA	▶		<b>N149,105,226.82</b>
RIMI	▶		<b>N137,380,690.15</b>
SABUWA	▶		<b>N138,448,443.27</b>
SAFANA	▶		<b>N150,823,366.98</b>
SANDAMU	▶		<b>N142,244,308.76</b>
ZANGO	▶		<b>N142,438,233.94</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

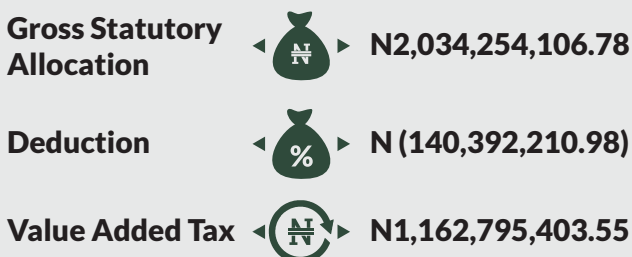
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2020 Shared in January, 2021



## KEBBI STATE

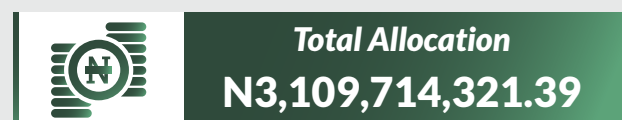


### LGAs





















Dist. of N6.897 Billion from FOREX Equal. =N19,114,197.92

Dist. from FOREX Equalization Acct. =N33,942,824.11





## Total Allocation

ALIERU	▶		N112,709,695.20
AREWA	▶		N174,099,329.02
ARGUNGU	▶		N156,251,863.42
AUGIE	▶		N129,011,624.48
BAGUDO	▶		N171,537,825.66
BIRNIN -KEBBI	▶		N200,413,283.61
BUNZA	▶		N138,836,642.35
DANDI KAMBA	▶		N147,429,221.46
DANKO /WASAGU	▶		N186,100,801.73
FAKAI	▶		N131,184,741.23
GWANDU	▶		N139,611,483.25
JEGA	▶		N154,096,774.47
KALGO	▶		N124,290,912.57
KOKO/BESSE	▶		N144,934,315.57
MAIYAMA	▶		N162,549,116.40
NGASKI	▶		N134,335,334.97
SAKABA	▶		N128,875,957.71
SHANGA	▶		N136,641,310.29



*Total Allocation*

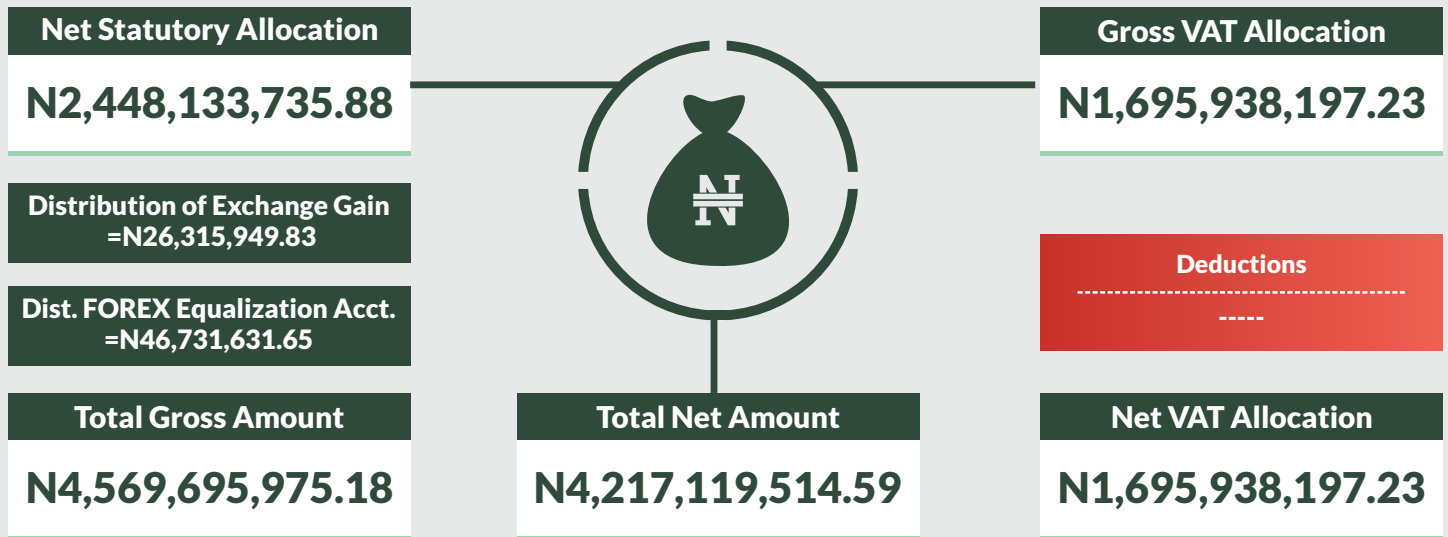
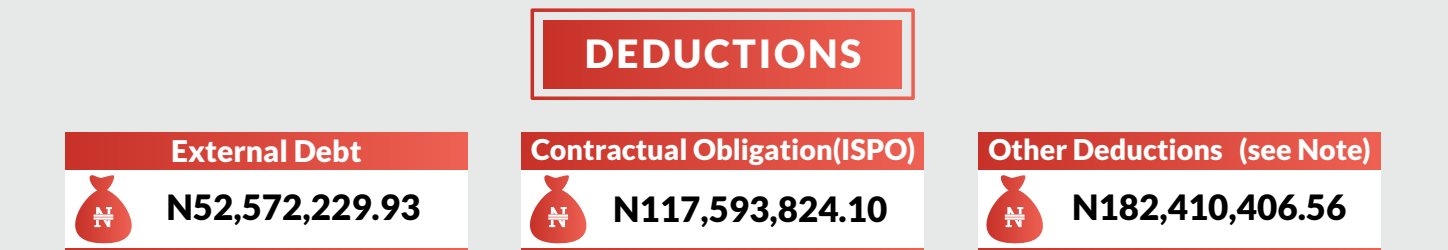
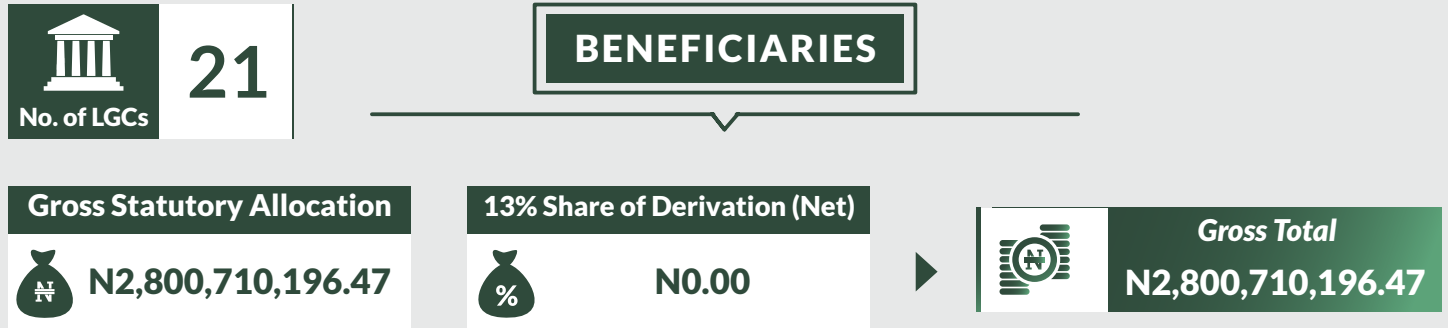
SURU	▶		<b>N158,539,010.13</b>
YAURI	▶		<b>N126,958,557.78</b>
ZURU	▶		<b>N151,306,520.10</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

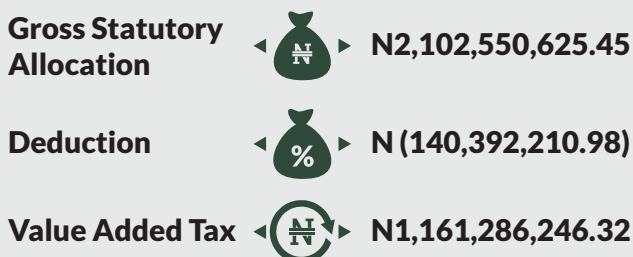
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2020 Shared in January, 2021



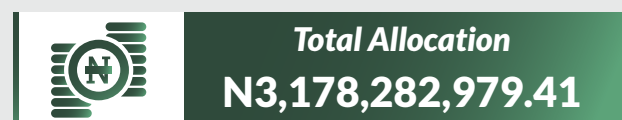
## KOGI STATE



### LGAs



Dist. of N6.897 Billion from FOREX Equal. =N19,755,923.64  
Dist. from FOREX Equalization Acct. =N35,082,394.98





## Total Allocation

ADAVI	▶		N162,289,376.49
AJAKUTA	▶		N140,217,985.78
ANKPA	▶		N182,619,234.25
BASSA	▶		N142,261,433.71
DEKINA	▶		N191,750,698.39
IBAJI	▶		N146,873,373.61
IDAH	▶		N124,748,454.49
IGALAMELA	▶		N147,549,144.71
IJUMU	▶		N142,263,268.83
KABBA/BUNU	▶		N150,920,524.65
KOGI	▶		N134,988,469.92
KOTON KARFE	▶		N169,706,483.78
MOPA-MURO	▶		N112,054,914.67
OFU	▶		N164,636,979.43
OGORI/MAGONGO	▶		N109,285,198.19
OKEHI	▶		N162,009,399.02
OKENE	▶		N203,494,989.95
OLAMABORO	▶		N151,267,461.07



*Total Allocation*

OMALA	▶		<b>N139,650,204.54</b>
YAGBA EAST	▶		<b>N151,494,931.72</b>
YAGBA WEST	▶		<b>N148,200,452.22</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

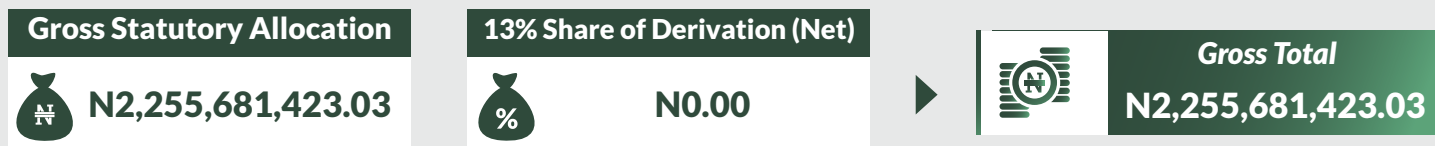
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2020 Shared in January, 2021



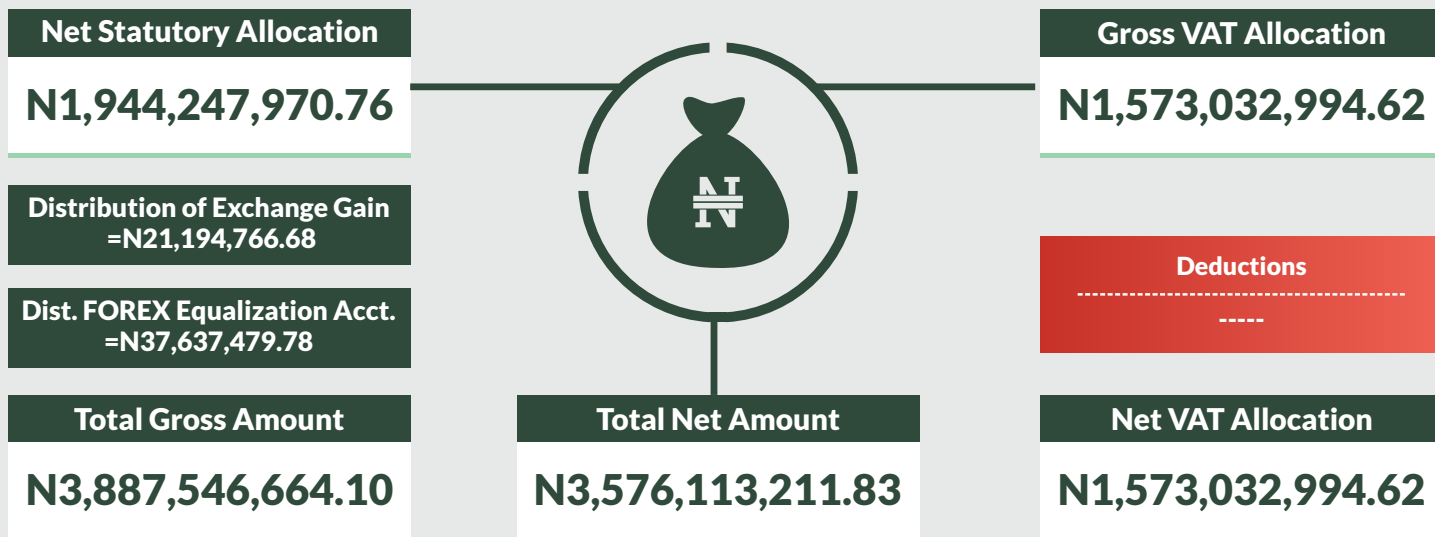
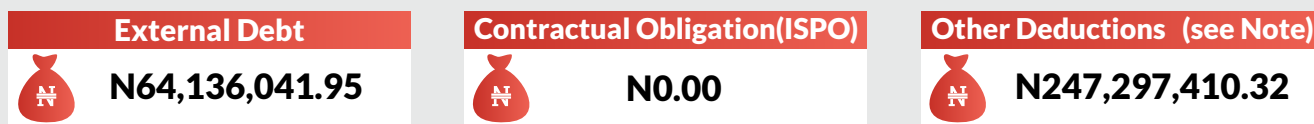
## KWARA STATE

 **16**  
No. of LGCs

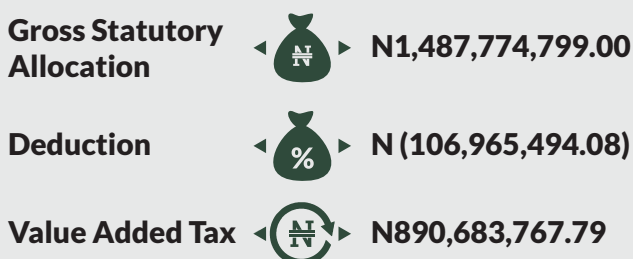
### BENEFICIARIES



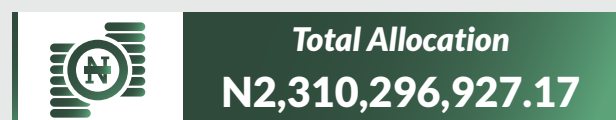
### DEDUCTIONS



### LGAs



Dist. of N6.897 Billion from FOREX Equal. =N13,979,385.31  
Dist. from FOREX Equalization Acct. =N24,824,469.15







*Total Allocation*

<b>ASA</b>	▶		<b>N134,038,080.08</b>
<b>BARUTEN</b>	▶		<b>N200,452,854.35</b>
<b>EDU</b>	▶		<b>N165,830,449.43</b>
<b>EKITI</b>	▶		<b>N105,103,097.05</b>
<b>IFELODUN</b>	▶		<b>N172,634,664.30</b>
<b>ILORIN EAST</b>	▶		<b>N156,024,616.60</b>
<b>ILORIN SOUTH</b>	▶		<b>N157,629,660.69</b>
<b>ILORIN WEST</b>	▶		<b>N194,451,194.19</b>
<b>IREPODUN</b>	▶		<b>N135,488,401.97</b>
<b>KAI AMA</b>	▶		<b>N161,081,597.23</b>
<b>MORO</b>	▶		<b>N135,413,686.33</b>
<b>OFFA</b>	▶		<b>N122,941,604.46</b>
<b>OKE-ERO</b>	▶		<b>N105,891,033.02</b>
<b>OSIN</b>	▶		<b>N105,857,113.81</b>
<b>OYUN</b>	▶		<b>N119,549,745.38</b>
<b>PATEGI</b>	▶		<b>N137,909,128.29</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2020 Shared in January, 2021



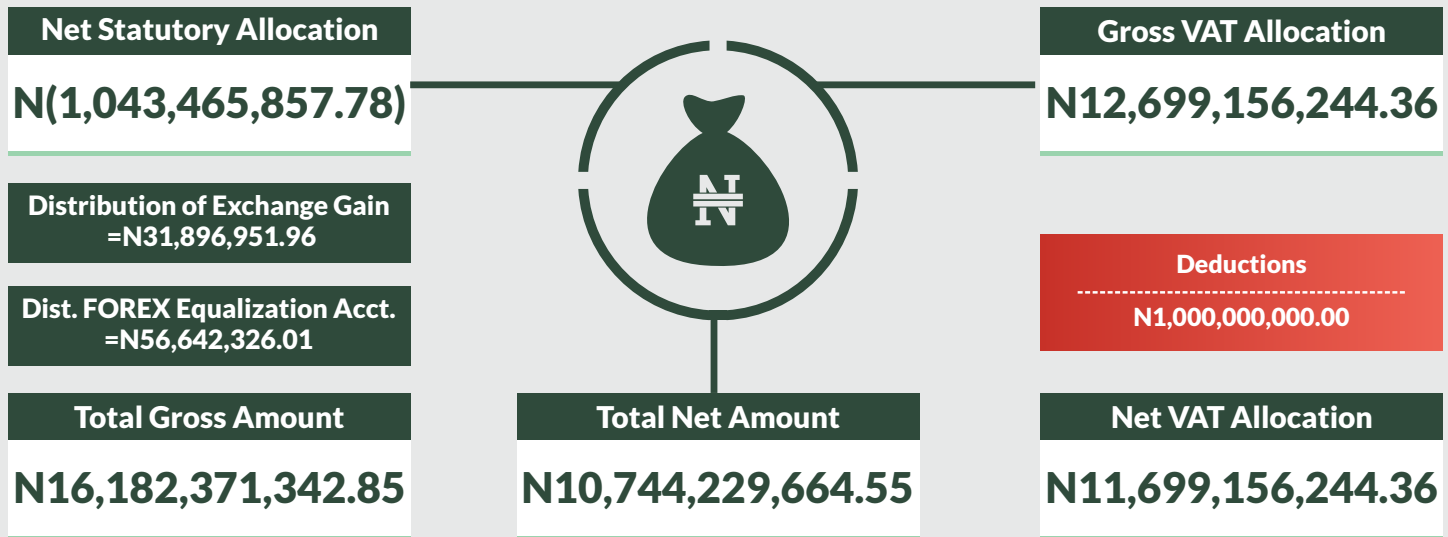
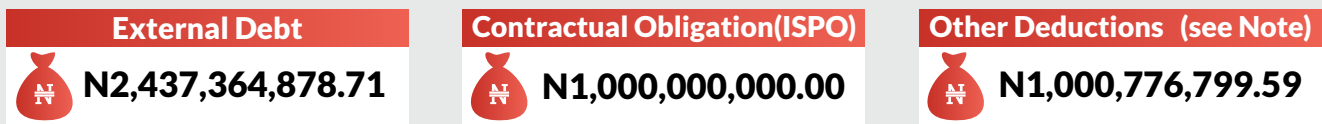
## LAGOS STATE

**No. of LGCs** **20**

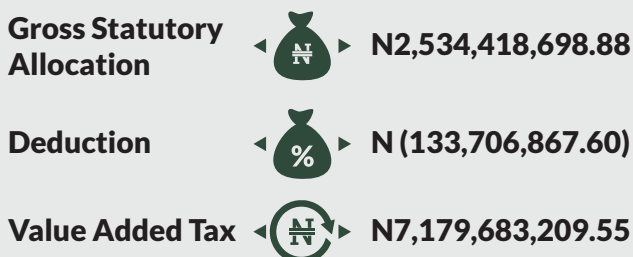
### BENEFICIARIES



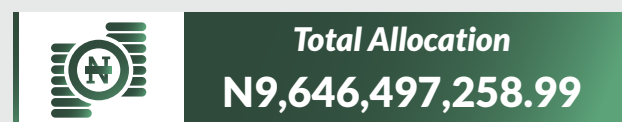
### DEDUCTIONS



### LGAs



Dist. of N6.897 Billion from FOREX Equal. =N23,813,829.58  
Dist. from FOREX Equalization Acct. =N42,288,388.58





## Total Allocation

AGEGE	▶		N484,216,582.86
AJEROMI/IFELODUN	▶		N548,343,555.16
ALIMOSHO	▶		N722,323,955.98
AMOWO-ODOFIN	▶		N442,437,891.82
APAPA	▶		N413,509,569.21
BADAGRY	▶		N426,857,268.21
EPE	▶		N411,569,307.58
ETI-OSA	▶		N443,162,761.38
IBEJU-LEKKI	▶		N386,142,938.40
IFAKO/IJAYE	▶		N475,198,193.88
IKEJA	▶		N444,460,185.69
IKORODU	▶		N511,767,967.31
KOSOFE	▶		N539,515,925.14
LAGOS ISLAND	▶		N410,424,159.75
LAGOS MAINLAND	▶		N441,340,910.13
MUSHIN	▶		N531,193,302.40
OJO	▶		N522,353,835.09
OSHODI/ISOLO	▶		N528,369,603.05



*Total Allocation*

SOMOLU	▶		<b>N466,939,933.33</b>
SURULERE	▶		<b>N496,369,412.61</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

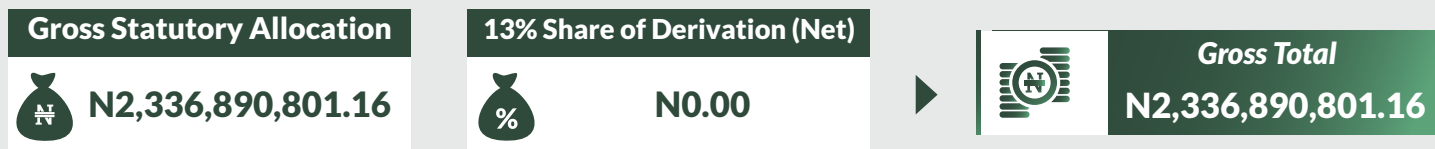
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2020 Shared in January, 2021



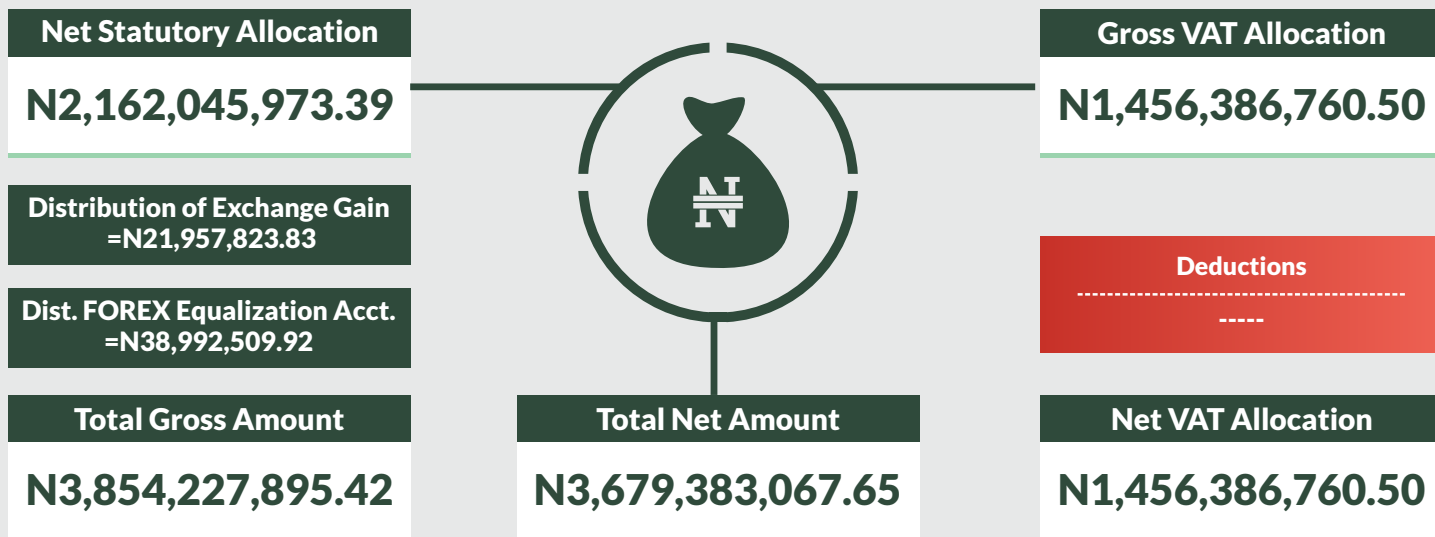
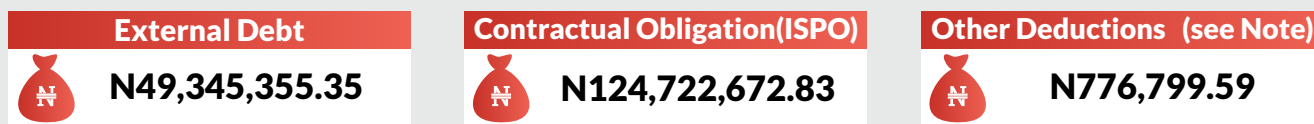
## NASARAWA STATE

 **13**  
No. of LGCs

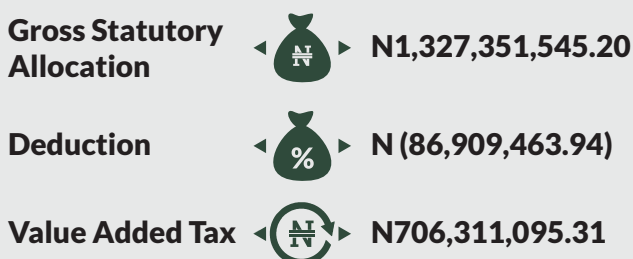
### BENEFICIARIES




### DEDUCTIONS



### LGAs











Dist. of N6.897 Billion from FOREX Equal. =N12,472,021.10  
Dist. from FOREX Equalization Acct. =N22,147,705.09

 **Total Allocation**  
**N1,981,372,902.77**



*Total Allocation*

<b>AKWANGA</b>	▶		<b>N134,168,706.28</b>
<b>AWE</b>	▶		<b>N145,524,921.74</b>
<b>DOMA</b>	▶		<b>N151,184,884.46</b>
<b>KARU</b>	▶		<b>N177,762,160.63</b>
<b>KEANA</b>	▶		<b>N127,589,717.88</b>
<b>KEFFI</b>	▶		<b>N123,966,016.80</b>
<b>KOKONA</b>	▶		<b>N137,754,481.63</b>
<b>LAFIA</b>	▶		<b>N217,325,954.63</b>
<b>NASARAWA</b>	▶		<b>N189,695,862.86</b>
<b>NASARAWA EGGON</b>	▶		<b>N152,752,443.10</b>
<b>OBI</b>	▶		<b>N148,252,386.82</b>
<b>TOTO</b>	▶		<b>N150,929,590.14</b>
<b>WAMBA</b>	▶		<b>N124,465,775.79</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

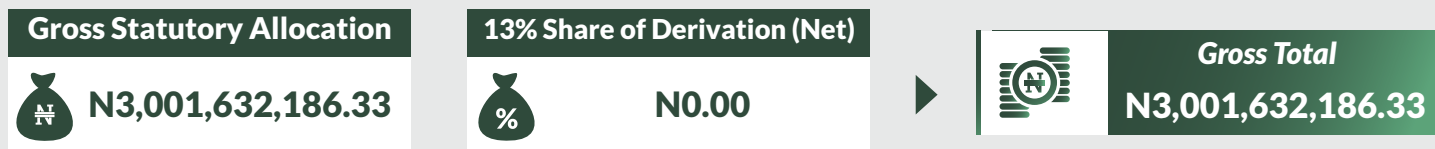
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2020 Shared in January, 2021



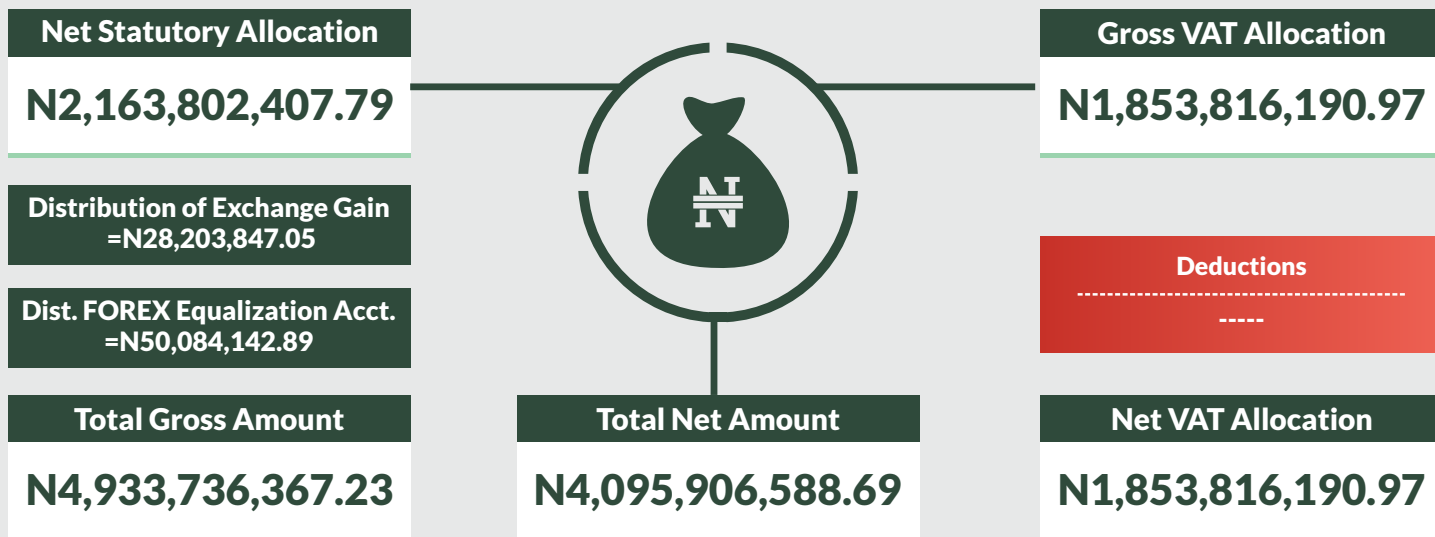
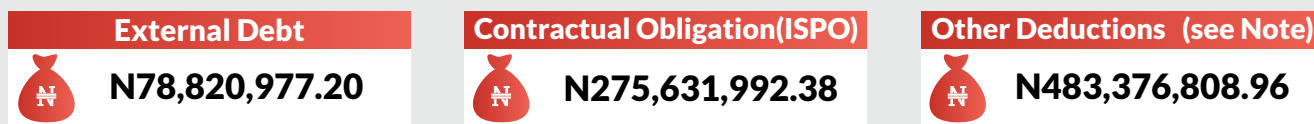
## NIGER STATE

 **25**  
No. of LGCs

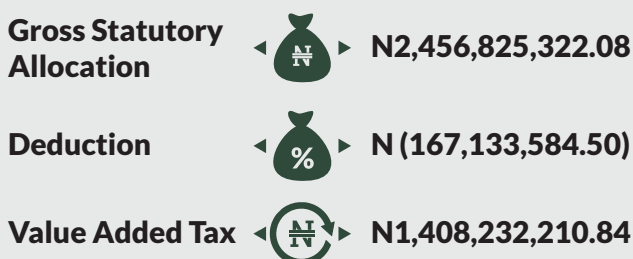
### BENEFICIARIES



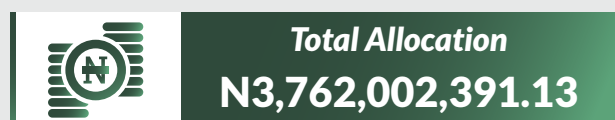
### DEDUCTIONS



### LGAs



Dist. of N6.897 Billion from FOREX Equal. =N23,084,749.00  
Dist. from FOREX Equalization Acct. =N40,993,693.71





## Total Allocation

AGAIE	▶		N140,370,305.19
AGWARA	▶		N118,089,375.71
BIDA	▶		N145,407,039.45
BORGU	▶		N201,329,124.87
BOSSO	▶		N138,419,195.78
EDATI	▶		N144,760,390.85
GBAKO	▶		N135,824,019.49
GURARA	▶		N121,900,236.33
KATCHA	▶		N131,976,228.40
KONTAGORA	▶		N144,307,387.15
LAPAI	▶		N137,094,865.19
LAVUN	▶		N164,269,615.65
MAGAMA	▶		N163,533,125.56
MARIGA	▶		N177,571,465.46
MASHEGU	▶		N201,563,435.88
MINNA	▶		N146,733,499.96
MOKWA	▶		N184,770,259.40
MUYA	▶		N127,401,191.54



*Total Allocation*

PAIKORO	▶		<b>N146,621,495.69</b>
RAFI	▶		<b>N164,345,599.31</b>
RIJAU	▶		<b>N157,014,319.99</b>
SHIRORO	▶		<b>N183,274,382.59</b>
SULEJA	▶		<b>N147,606,483.87</b>
TAFA	▶		<b>N114,769,780.34</b>
WUSHISHI	▶		<b>N123,049,567.47</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2020 Shared in January, 2021



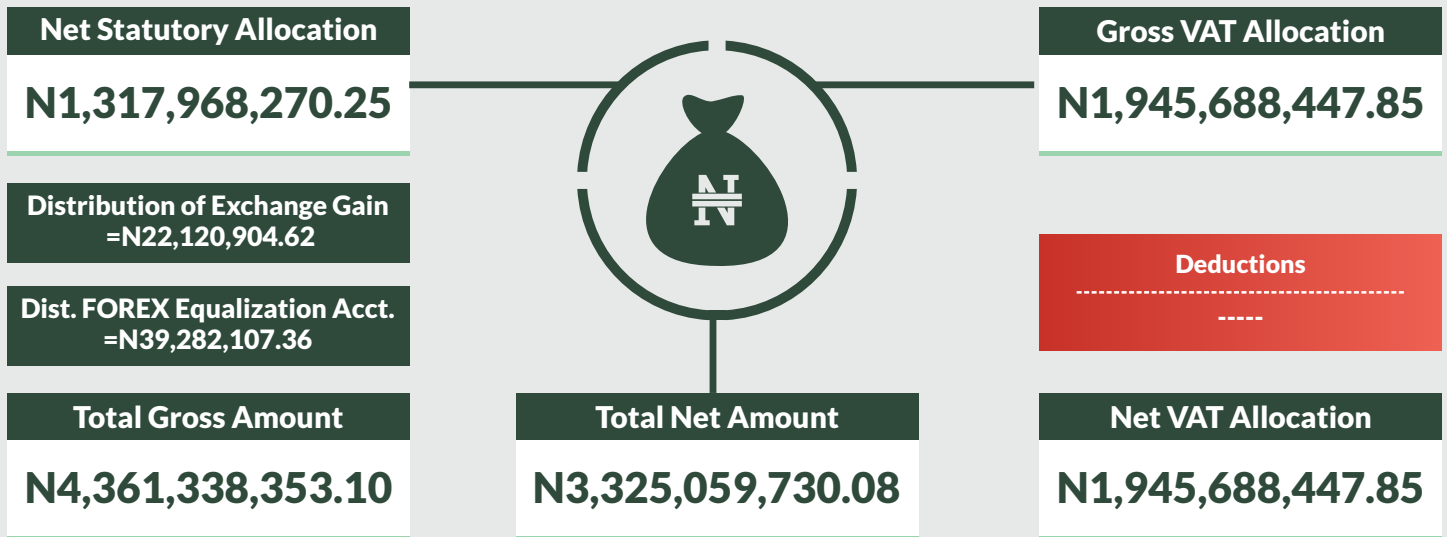
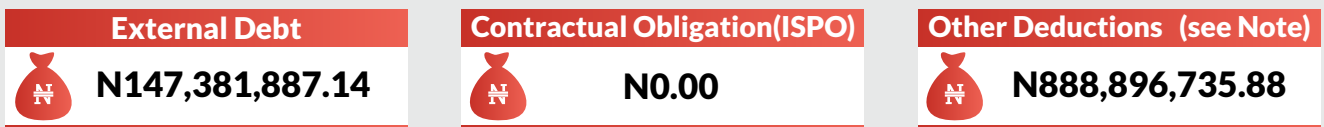
## OGUN STATE

**20**  
No. of LGCs

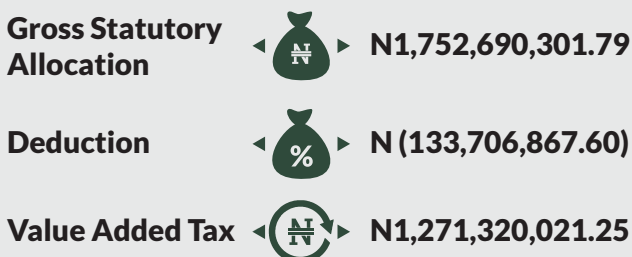
### BENEFICIARIES



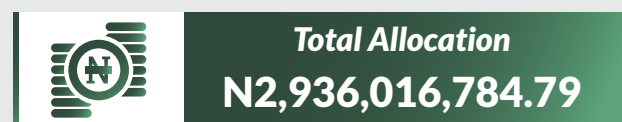
### DEDUCTIONS



### LGAs



Dist. of N6.897 Billion from FOREX Equal. =N16,468,576.47  
Dist. from FOREX Equalization Acct. =N29,244,752.88





## Total Allocation

ABEOKUTA NORTH	▶		N151,309,102.54
ABEOKUTA SOUTH	▶		N160,157,462.74
ADO-ODO/OTA	▶		N244,548,558.76
EGBADO NORTH	▶		N152,989,347.25
EGBADO SOUTH	▶		N141,403,172.36
EWEKORO	▶		N107,081,039.62
REMO NORTH	▶		N105,947,965.56
IFO	▶		N241,472,075.58
IJEBU EAST	▶		N133,547,728.89
IJEBU NORTH	▶		N175,758,331.02
IJEBU ODE	▶		N135,692,757.20
IKENNE	▶		N123,490,746.95
IJEBU NORTH EAST	▶		N110,043,245.86
IMEKO-AFON	▶		N121,865,593.79
IPOKIA	▶		N133,691,682.58
OBAFEMI/OWODE	▶		N160,303,545.12
ODEDAH	▶		N130,242,739.16
ODOGBOLU	▶		N126,526,380.29



*Total Allocation*

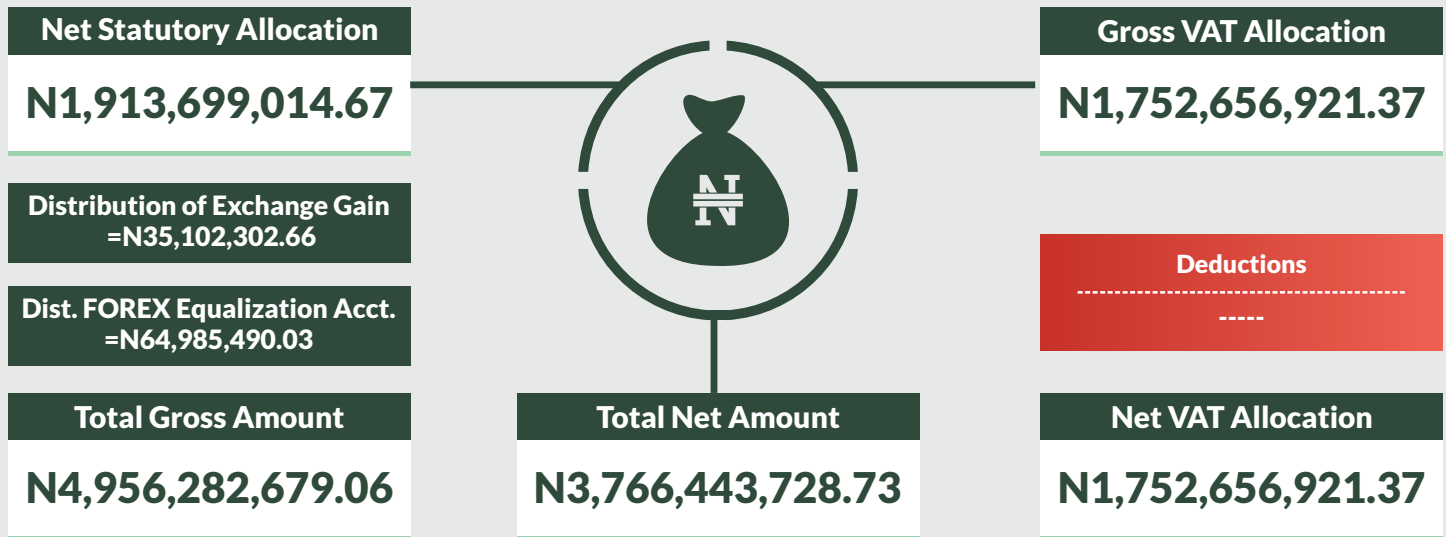
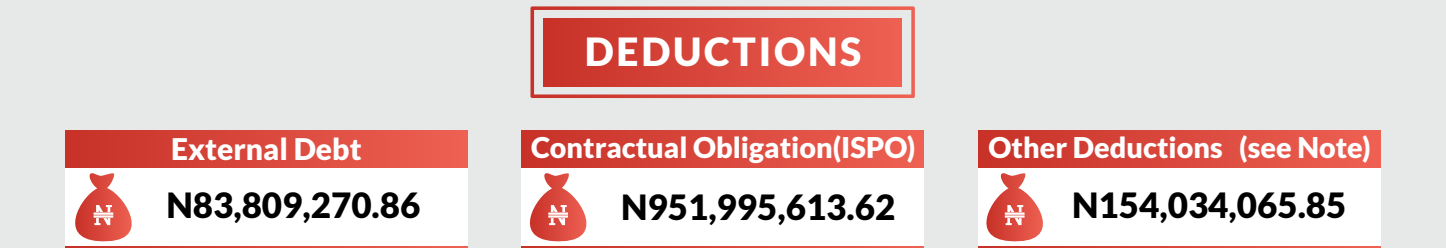
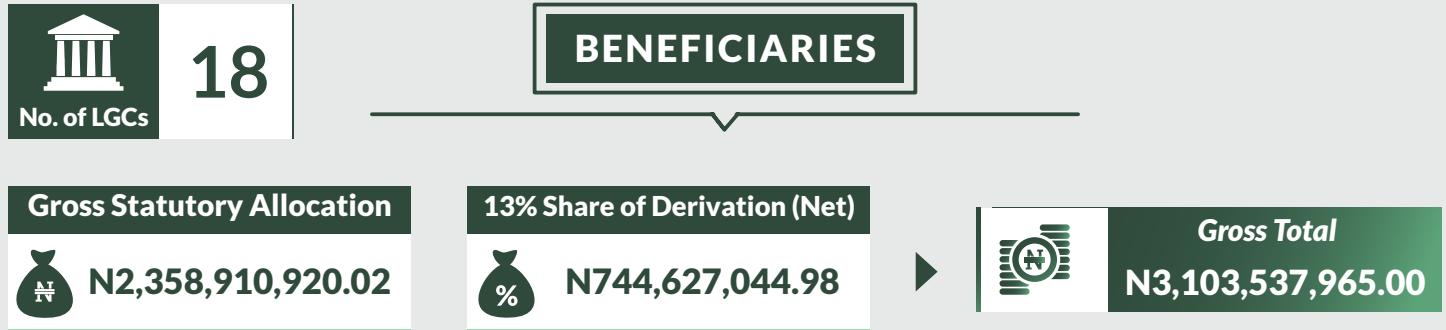
OGUN WATERSIDE	▶		<b>N116,199,754.46</b>
SHAGAMU	▶		<b>N163,745,555.05</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

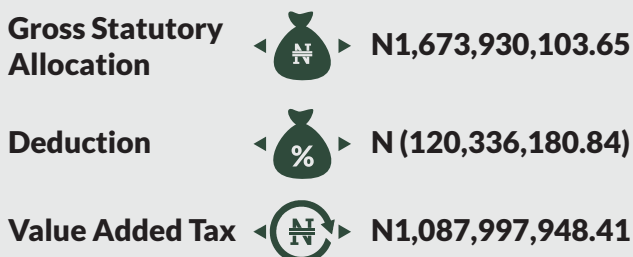
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2020 Shared in January, 2021



## ONDO STATE

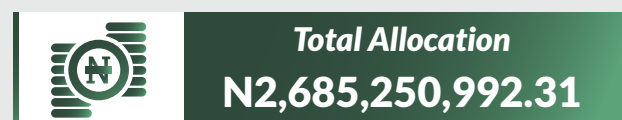


### LGAs



Dist. of N6.897 Billion from FOREX Equal. =N15,728,532.24

Dist. from FOREX Equalization Acct. =N27,930,588.86





## Total Allocation

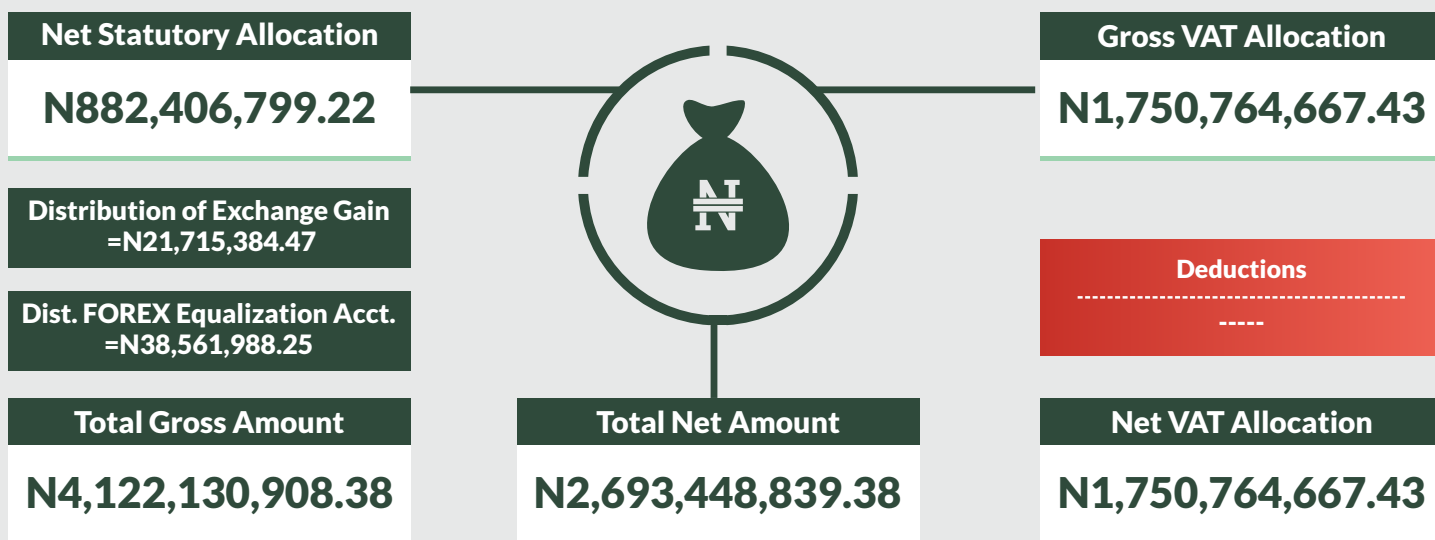
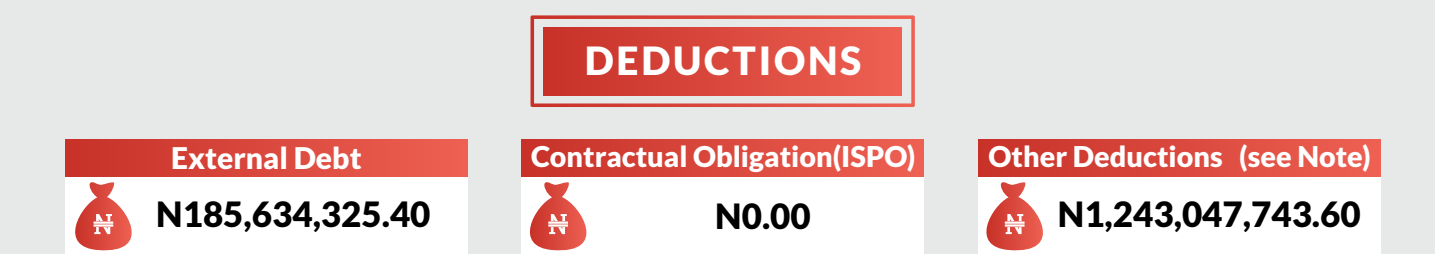
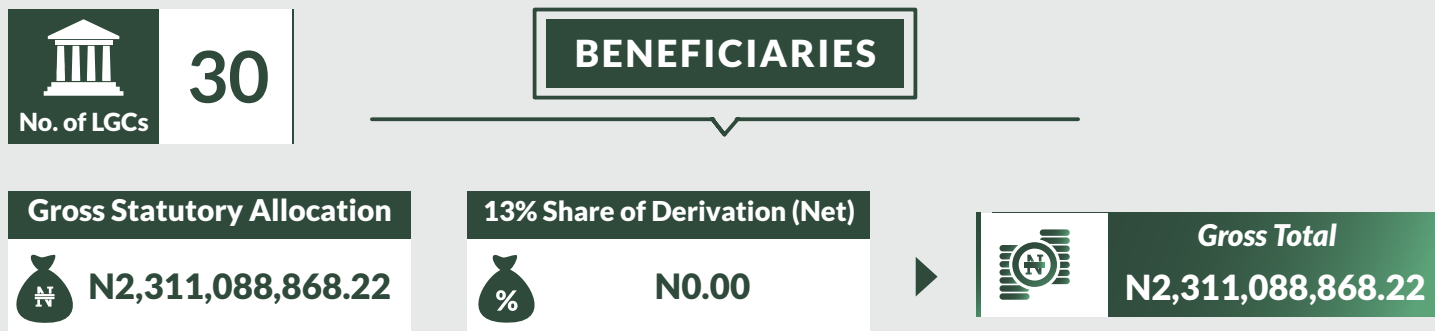
AKOKO NORTH EAST	▶		N147,162,923.05
AKOKO NORTH WEST	▶		N157,262,820.89
AKOKO SOUTH WEST	▶		N160,961,639.22
AKOKO SOUTH EAST	▶		N116,875,906.96
AKURE NORTH	▶		N126,397,222.86
AKURE SOUTH	▶		N195,704,010.71
IDANRE	▶		N132,656,354.66
IFEDORE	▶		N138,959,021.58
OKITIPUPA	▶		N163,391,547.71
ILAJE	▶		N179,112,364.67
ESE-EDO	▶		N136,250,336.94
ILE-OLUJI-OKEIGBO	▶		N141,433,540.39
IRELE	▶		N131,769,904.26
ODIGBO	▶		N162,884,025.47
ONDO EAST	▶		N109,156,931.98
ONDO WEST	▶		N179,374,768.31
OSE	▶		N140,530,210.61
OWO	▶		N165,367,462.06

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

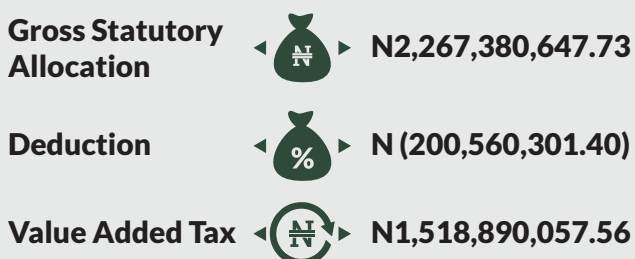
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2020 Shared in January, 2021



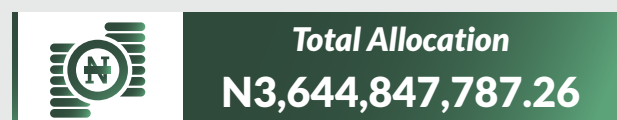
## OSUN STATE



### LGAs

















Dist. of N6.897 Billion from FOREX Equal. =N21,304,694.59  
Dist. from FOREX Equalization Acct. =N37,832,688.78

















## Total Allocation

ATAKUMOSA EAST	▶		N107,090,358.15
ATAKUMOSA WEST	▶		N106,377,167.05
AIYEDADE	▶		N132,834,231.17
AIYEDIRE	▶		N114,112,573.15
BOLUWADURO	▶		N109,493,667.75
BORIPE	▶		N127,520,503.36
EDE NORTH	▶		N107,843,979.22
EDE SOUTH	▶		N109,515,005.92
EGBEDORE	▶		N108,170,179.63
EJIGBO	▶		N124,452,941.76
IFE CENTRAL	▶		N133,196,843.32
IFE EAST	▶		N148,600,672.04
IFE NORTH	▶		N137,987,657.58
IFE SOUTH	▶		N124,333,670.51
IFEDAYO	▶		N95,910,446.22
IFELODUN	▶		N120,701,776.26
ILA	▶		N107,222,652.72
ILESHA EAST	▶		N115,501,440.83





## Total Allocation

ILESHA WEST	▶		<b>N119,464,407.48</b>
IREPODUN	▶		<b>N120,575,316.53</b>
IREWOLE	▶		<b>N129,684,730.64</b>
ISOKAN	▶		<b>N117,261,141.80</b>
IWO	▶		<b>N144,941,835.05</b>
OBOKUN	▶		<b>N120,324,948.78</b>
ODO-OTIN	▶		<b>N146,587,883.69</b>
OLA-OLUWA	▶		<b>N108,079,681.49</b>
OLORUNDA	▶		<b>N129,054,148.82</b>
ORIADE	▶		<b>N131,335,324.25</b>
OROLU	▶		<b>N116,001,292.20</b>
OSOGBO	▶		<b>N130,671,309.89</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2020 Shared in January, 2021



## OYO STATE

**No. of LGCs** **33**

### BENEFICIARIES

<b>Gross Statutory Allocation</b> ₦2,842,185,224.97	<b>13% Share of Derivation (Net)</b> ₦0.00	<b>Gross Total</b> ₦2,842,185,224.97
--	---	---

### DEDUCTIONS

<b>External Debt</b> ₦378,715,895.86	<b>Contractual Obligation (ISPO)</b> ₦99,912,935.00	<b>Other Deductions (see Note)</b> ₦421,252,118.94
---	--	---

<b>Net Statutory Allocation</b> ₦1,942,304,275.17		<b>Gross VAT Allocation</b> ₦3,465,435,303.70
<b>Distribution of Exchange Gain</b> =₦26,705,656.26		<b>Deductions</b> -----
<b>Dist. FOREX Equalization Acct.</b> =₦47,423,668.89		<b>Net VAT Allocation</b> ₦3,465,435,303.70
<b>Total Gross Amount</b> ₦6,381,749,853.82		<b>Total Net Amount</b> ₦5,481,868,904.02

### LGAs

<b>Gross Statutory Allocation</b>	₦2,860,123,776.25
<b>Deduction</b>	₦ (220,616,331.54)
<b>Value Added Tax</b>	₦2,604,945,720.71

Dist. of ₦6.897 Billion from FOREX Equal. =₦26,874,209.94  
Dist. from FOREX Equalization Acct. =₦47,722,985.03

**Total Allocation**  
₦5,319,050,360.39



## Total Allocation

AFIJO	▶		N148,382,724.80
AKINYELE	▶		N170,569,667.49
ATIBA	▶		N165,226,763.34
ATISBO	▶		N164,818,893.60
EGBEDA	▶		N186,688,727.70
IBADAN NORTH	▶		N192,512,206.07
IBADAN NORTH EAST	▶		N204,071,071.49
IBADAN NORTH WEST	▶		N153,119,622.92
IBADAN SOUTH EAST	▶		N182,129,475.71
IBADAN SOUTH WEST	▶		N188,723,550.82
IBARAPA CENTRAL	▶		N138,760,969.51
IBARAPA NORTH	▶		N141,728,000.12
IDO	▶		N140,457,904.04
SAKI WEST	▶		N198,284,152.52
IFELOJU	▶		N143,222,046.96
IREPO	▶		N147,544,440.95
ISEYIN	▶		N188,404,434.55
ITESIWAJU	▶		N158,766,962.70



## Total Allocation

IWAJOWA	▶		N148,205,301.52
IYAMAPO/OLORUNSOGO	▶		N137,525,544.56
KAJOLA	▶		N169,581,841.24
LAGELU	▶		N156,342,713.47
OGBOMOSHO NORTH	▶		N165,465,987.70
OGBOMOSHO SOUTH	▶		N140,849,751.50
OGO-OLUWA	▶		N130,069,702.62
OLUYOLE	▶		N169,392,406.79
ONA-ARA	▶		N185,184,639.05
ORELOPE	▶		N142,222,548.88
ORI IRE	▶		N163,495,458.05
OYO EAST	▶		N145,740,226.63
OYO WEST	▶		N147,565,987.94
SAKI EAST	▶		N144,071,277.29
IFEDAPO	▶		N159,925,357.88

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2020 Shared in January, 2021



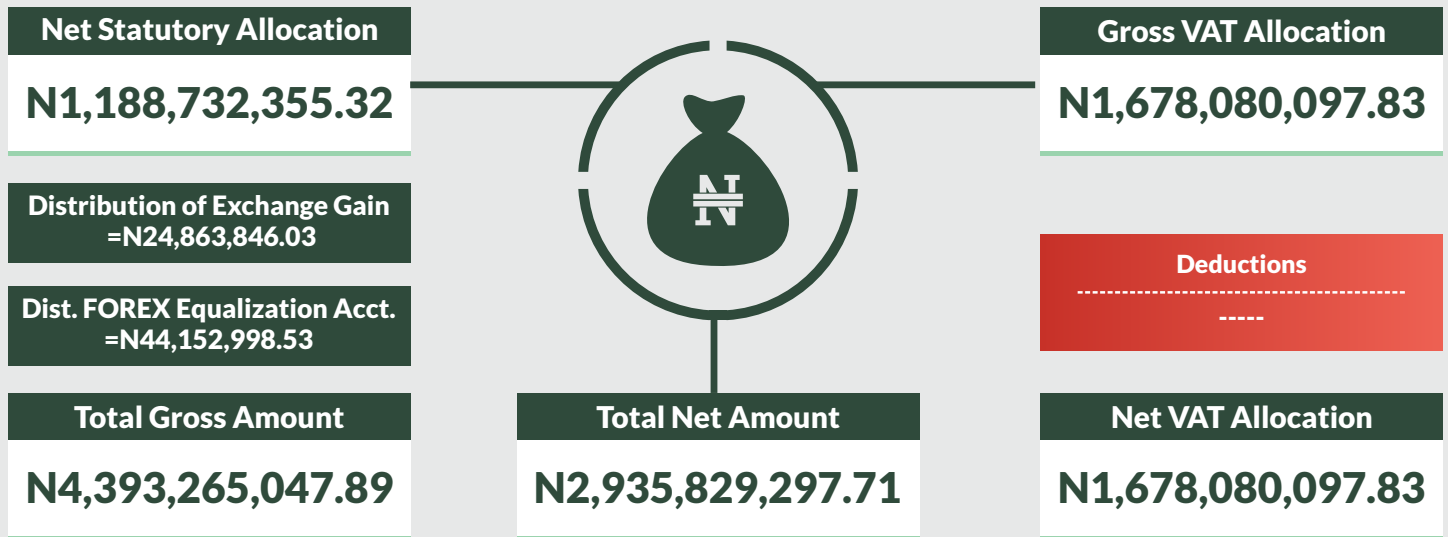
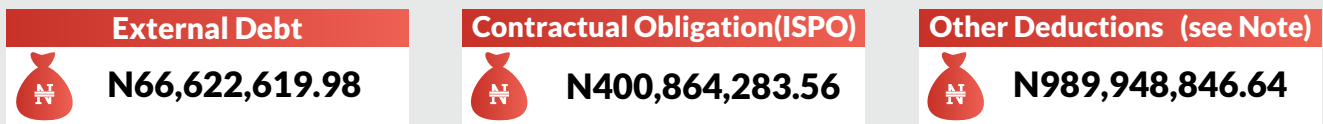
## PLATEAU STATE

**17**  
No. of LGCs

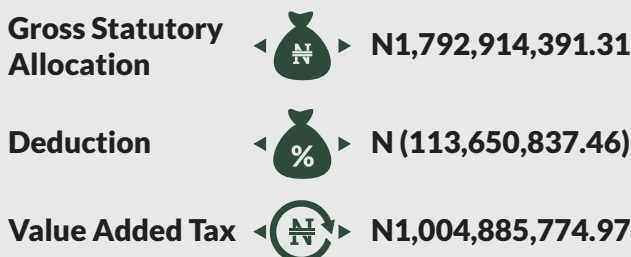
### BENEFICIARIES



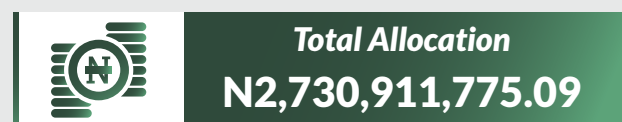
### DEDUCTIONS



### LGAs



Dist. of N6.897 Billion from FOREX Equal. =N16,846,528.87  
Dist. from FOREX Equalization Acct. =N29,915,917.40





*Total Allocation*

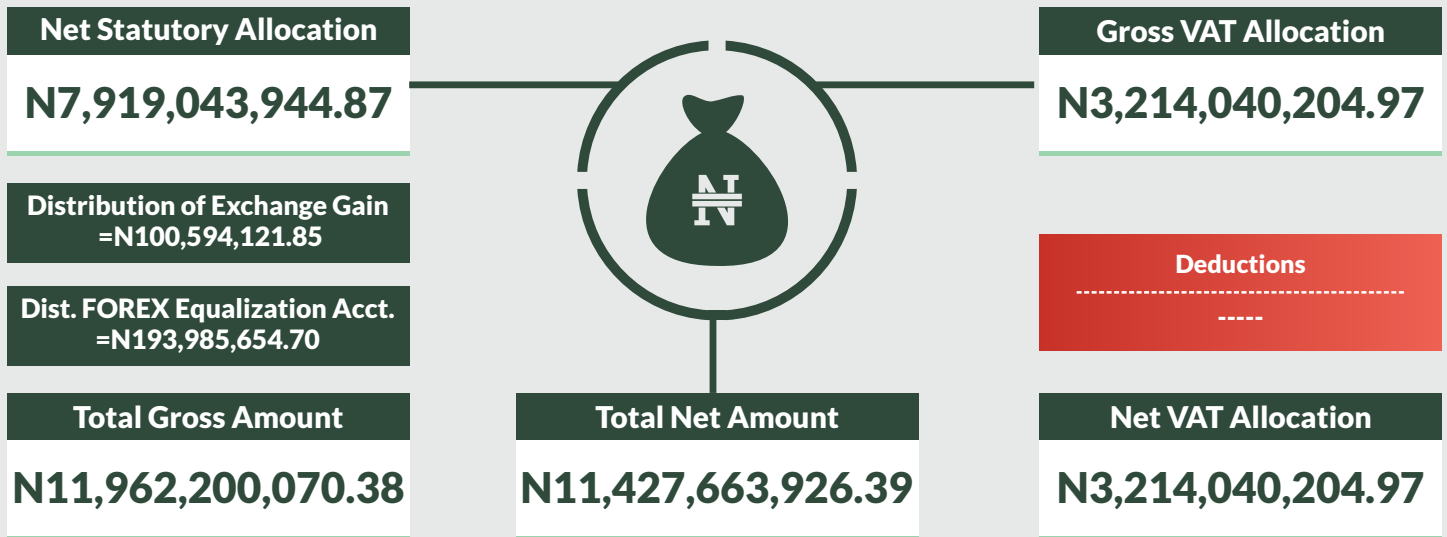
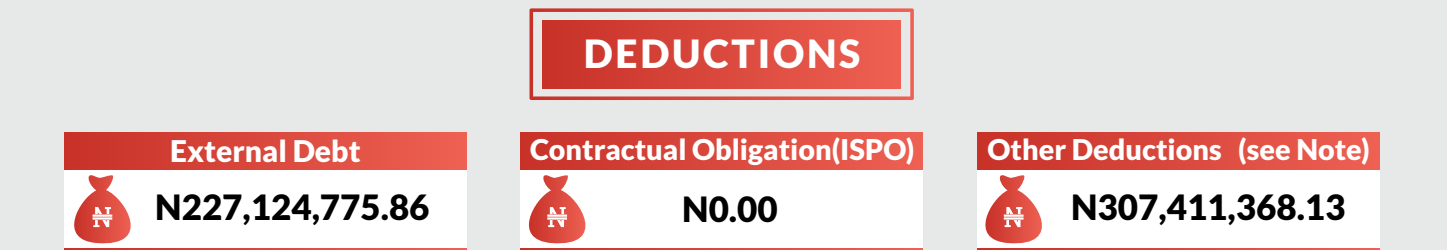
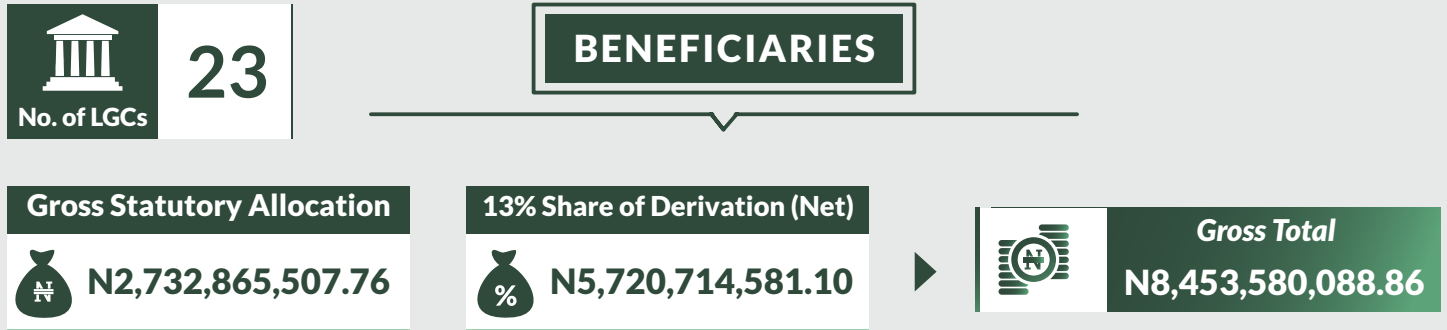
BARKIN LADI	▶		<b>N158,302,673.89</b>
BASSA	▶		<b>N160,627,522.62</b>
BOKKOS	▶		<b>N159,151,182.94</b>
JOS EAST	▶		<b>N122,105,365.58</b>
JOS NORTH	▶		<b>N223,713,003.03</b>
JOS SOUTH	▶		<b>N189,809,362.91</b>
KANAM	▶		<b>N157,941,472.87</b>
KANKE	▶		<b>N140,001,998.66</b>
LANGTANG NORTH	▶		<b>N144,749,343.21</b>
LANGTANG SOUTH	▶		<b>N135,618,630.68</b>
MANGU	▶		<b>N193,597,489.11</b>
MIKANG	▶		<b>N128,073,975.88</b>
PANKSHIN	▶		<b>N168,274,952.29</b>
QUAN-PAN	▶		<b>N168,735,101.28</b>
RIYOM	▶		<b>N136,776,716.36</b>
SHENDAM	▶		<b>N170,861,334.30</b>
WASE	▶		<b>N172,571,649.48</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

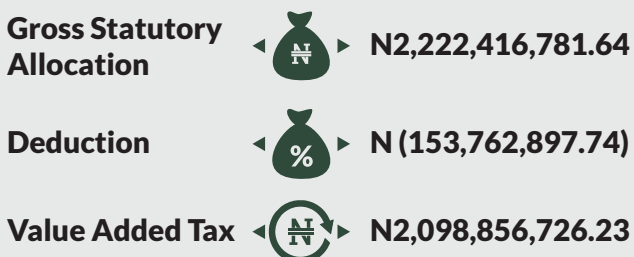
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2020 Shared in January, 2021



## RIVERS STATE

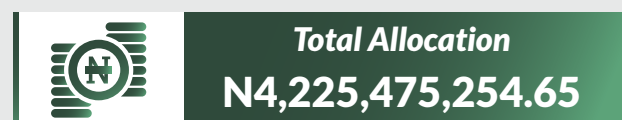


### LGAs



Dist. of N6.897 Billion from FOREX Equal. =N20,882,206.45

Dist. from FOREX Equalization Acct. =N37,082,438.07





*Total Allocation*

AHOADA	▶		N159,501,274.86
AHOADA WEST	▶		N189,825,121.74
AKUKUTORU	▶		N170,590,040.61
ANDONI	▶		N183,530,249.02
ASARITORU	▶		N177,392,716.13
BONNY	▶		N176,810,217.51
DEGEMA	▶		N188,752,566.86
ELEME	▶		N178,553,989.21
EMOHUA	▶		N175,340,623.48
ETCHE	▶		N197,184,109.57
GONAKA	▶		N182,712,252.14
IKWERRE	▶		N173,843,405.13
KHANA	▶		N203,843,923.84
OBIO/AKPOR	▶		N249,178,608.33
OBUA/ODUAL	▶		N201,244,358.08
OGBA/EGBEMA/NDONI	▶		N202,364,332.45
OGU/BOLO	▶		N142,666,584.95
OKRIKA	▶		N177,826,866.02





*Total Allocation*

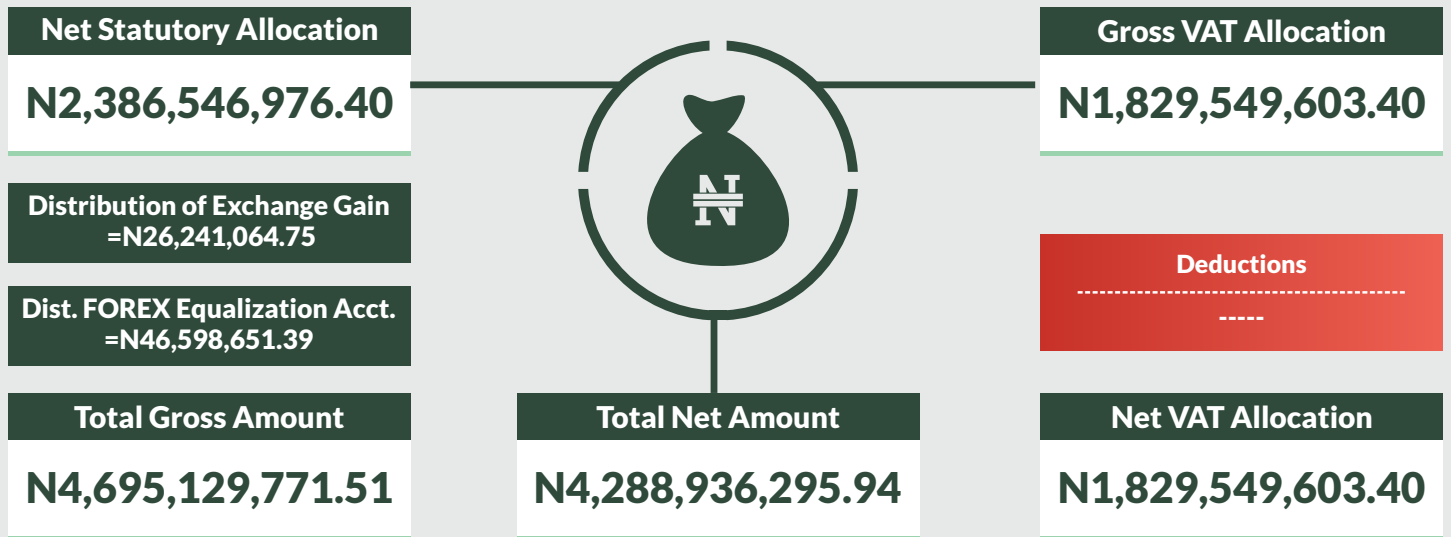
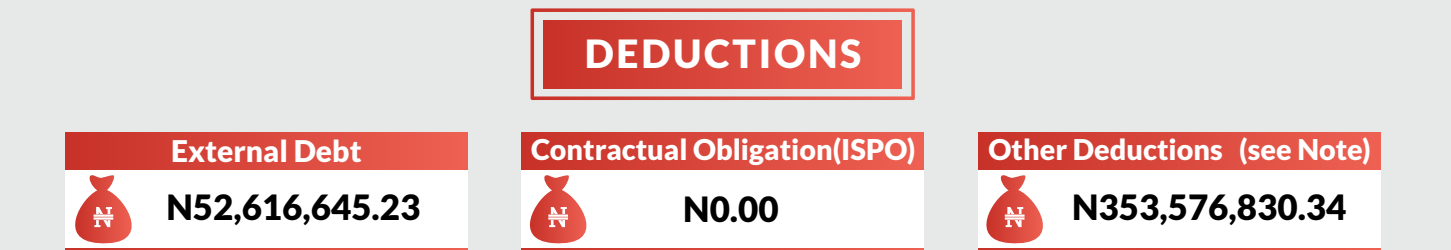
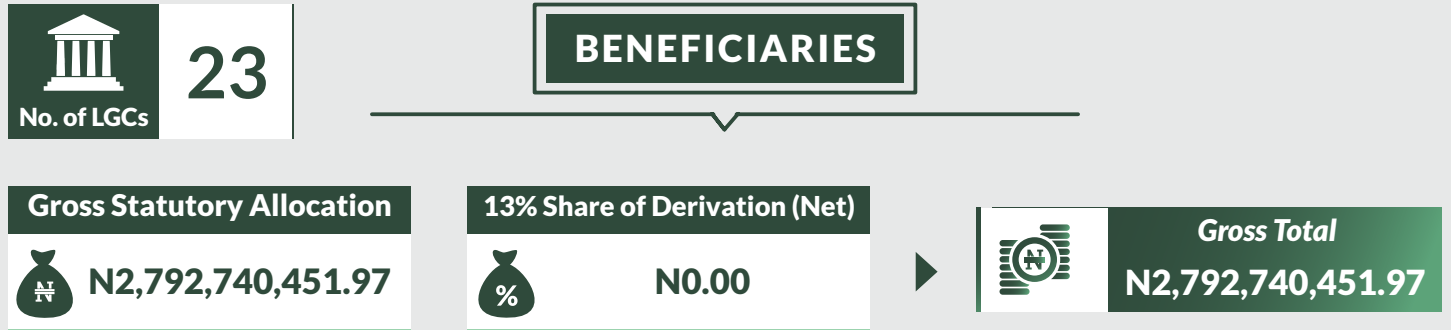
OMUMMA	▶		<b>N143,856,357.09</b>
OPOBO/NKORO	▶		<b>N156,033,644.87</b>
OYIGBO	▶		<b>N155,223,291.26</b>
PORT HARCOURT	▶		<b>N276,333,665.56</b>
TAI	▶		<b>N162,867,055.96</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

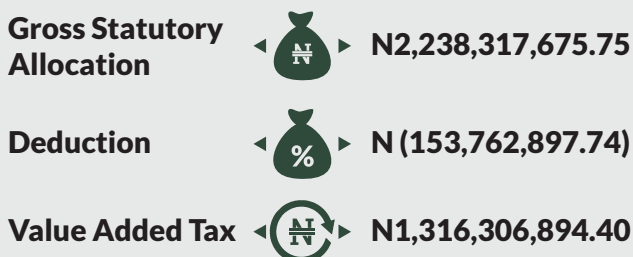
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2020 Shared in January, 2021



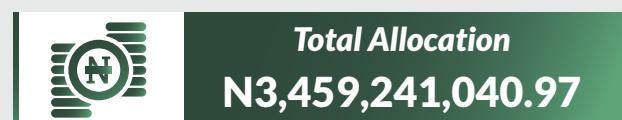
## SOKOTO STATE



### LGAs



Dist. of N6.897 Billion from FOREX Equal. =N21,031,613.96  
Dist. from FOREX Equalization Acct. =N37,347,754.60





*Total Allocation*

<b>BINJI</b>	▶		<b>N129,301,199.59</b>
<b>BODINGA</b>	▶		<b>N149,530,651.75</b>
<b>DANGE-SHUNI</b>	▶		<b>N159,370,373.42</b>
<b>GADA</b>	▶		<b>N174,778,914.62</b>
<b>GORONYO</b>	▶		<b>N160,146,426.71</b>
<b>GUDU</b>	▶		<b>N139,727,539.37</b>
<b>GWADABAWA</b>	▶		<b>N169,747,798.28</b>
<b>ILLELA</b>	▶		<b>N143,832,989.42</b>
<b>ISA</b>	▶		<b>N155,777,334.81</b>
<b>KEBBE</b>	▶		<b>N142,821,587.95</b>
<b>KWARE</b>	▶		<b>N136,904,931.56</b>
<b>RABAH</b>	▶		<b>N155,803,527.91</b>
<b>SABON BIRNI</b>	▶		<b>N168,035,969.83</b>
<b>SHAGARI</b>	▶		<b>N150,845,897.65</b>
<b>SILAME</b>	▶		<b>N134,083,765.88</b>
<b>SOKOTO NORTH</b>	▶		<b>N159,483,554.03</b>
<b>SOKOTO SOUTH</b>	▶		<b>N154,138,563.59</b>
<b>TAMBUWAL</b>	▶		<b>N169,639,657.21</b>



*Total Allocation*

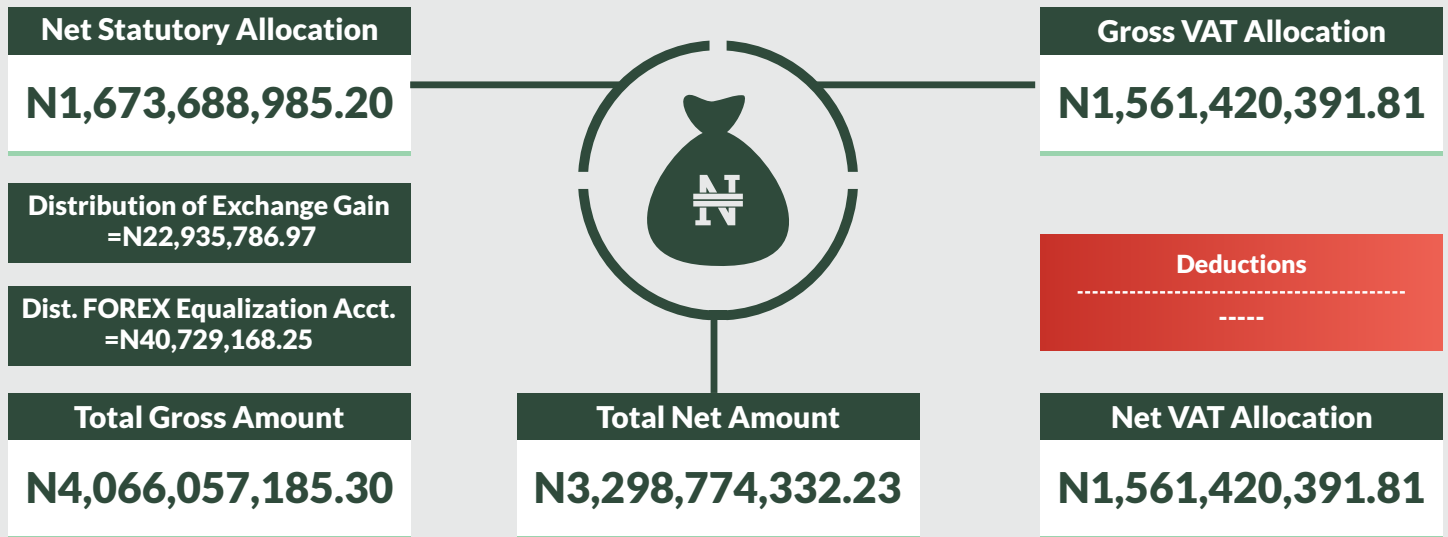
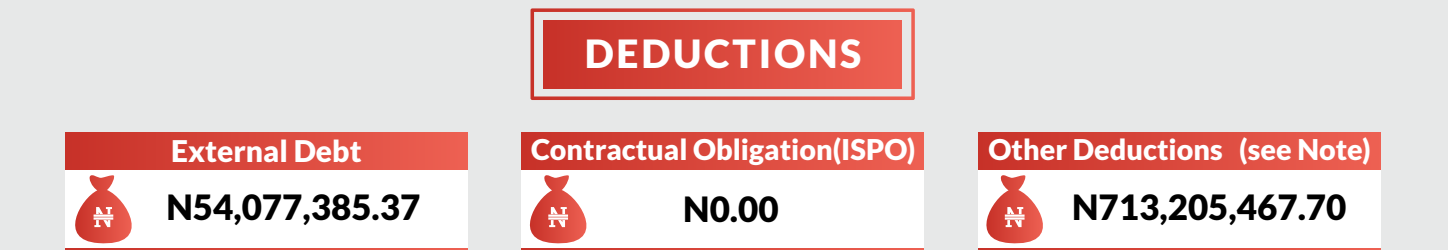
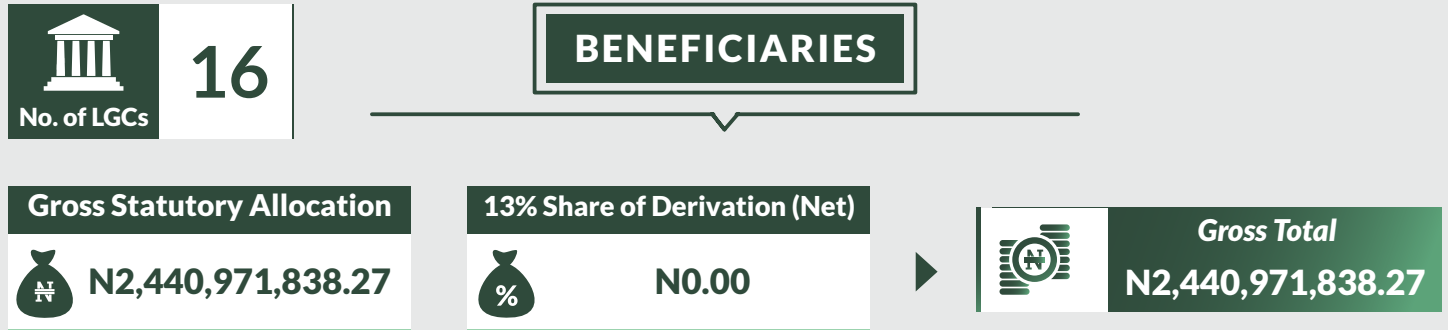
<b>TANGAZA</b>	▶		<b>N147,665,582.52</b>
<b>TURETA</b>	▶		<b>N132,984,563.07</b>
<b>WAMAKKO</b>	▶		<b>N149,167,334.31</b>
<b>WURNO</b>	▶		<b>N143,450,881.71</b>
<b>YABO</b>	▶		<b>N132,001,995.80</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

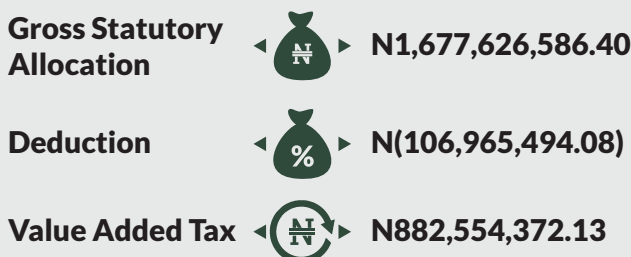
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2020 Shared in January, 2021



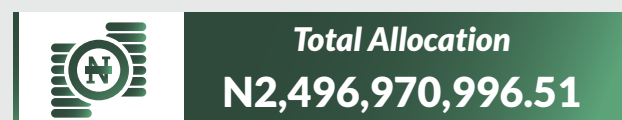
## TARABA STATE



### LGAs



Dist. of N6.897 Billion from FOREX Equal. =N15,763,265.02  
Dist. from FOREX Equalization Acct. =N27,992,267.02





Total Allocation

ARDO KOLA	▶		N127,952,731.71
BALI	▶		N203,902,055.72
DONGA	▶		N148,718,535.96
GASHAKA	▶		N162,852,627.70
GASSOL	▶		N191,345,120.22
IBI	▶		N131,945,900.36
JALINGO	▶		N135,156,533.27
KARIM LAMIDU	▶		N189,972,148.58
KURMI	▶		N138,520,913.35
LAU	▶		N131,739,673.25
SARDAUNA	▶		N190,794,411.58
TAKUM	▶		N152,484,941.72
USSA	▶		N134,969,197.42
WUKARI	▶		N189,449,673.85
YORRO	▶		N127,680,721.15
ZING	▶		N139,485,810.65

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2020 Shared in January, 2021



## YOBE STATE

**No. of LGCs** **17**

### BENEFICIARIES

<b>Gross Statutory Allocation</b> ₦2,516,328,618.95	<b>13% Share of Derivation (Net)</b> ₦0.00	<b>Gross Total</b> ₦2,516,328,618.95
--	---	---

### DEDUCTIONS

<b>External Debt</b> ₦32,801,728.71	<b>Contractual Obligation (ISPO)</b> ₦0.00	<b>Other Deductions (see Note)</b> ₦120,904,613.17
--	---	---

<b>Net Statutory Allocation</b> ₦2,362,622,277.07		<b>Gross VAT Allocation</b> ₦1,593,434,877.66
<b>Distribution of Exchange Gain</b> =₦23,643,852.11		<b>Deductions</b> -----
<b>Dist. FOREX Equalization Acct.</b> =₦41,986,544.08		
<b>Total Gross Amount</b> ₦4,175,393,892.81		<b>Net VAT Allocation</b> ₦1,593,434,877.66
	<b>Total Net Amount</b> ₦4,021,687,550.93	

### LGAs

<b>Gross Statutory Allocation</b>	₦1,686,706,509.82
<b>Deduction</b>	₦ (113,650,837.46)
<b>Value Added Tax</b>	₦936,314,505.27

Dist. of ₦6.897 Billion from FOREX Equal. =₦15,848,581.53  
Dist. from FOREX Equalization Acct. =₦28,143,771.32

**Total Allocation**  
₦2,553,362,530.49



*Total Allocation*

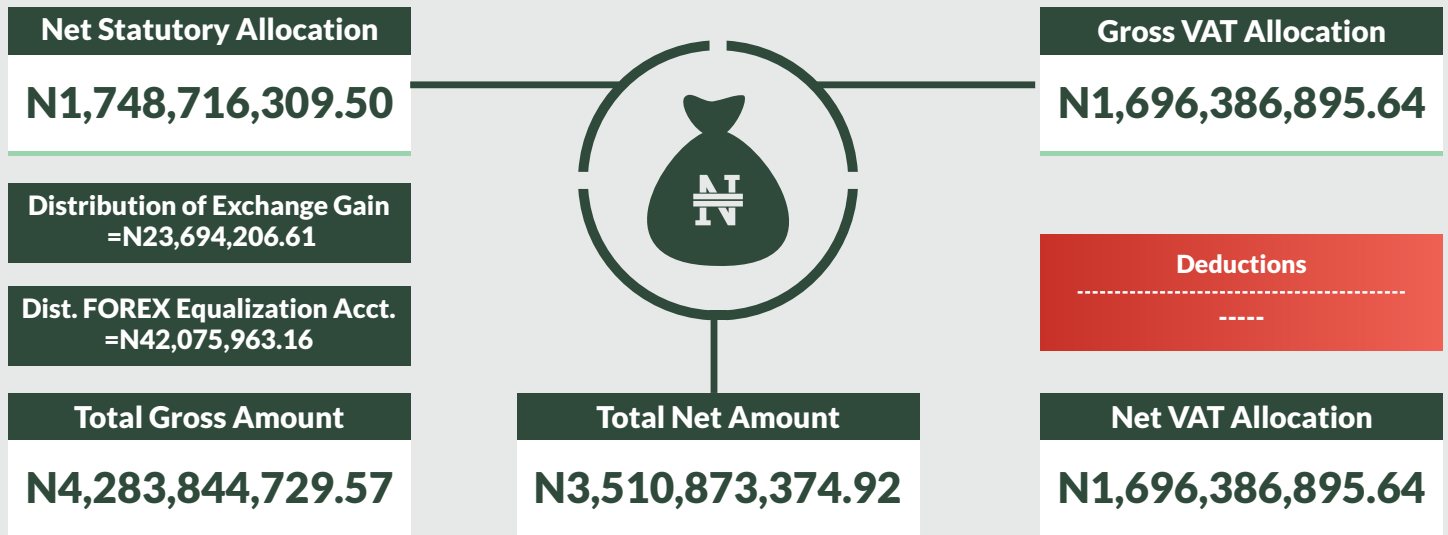
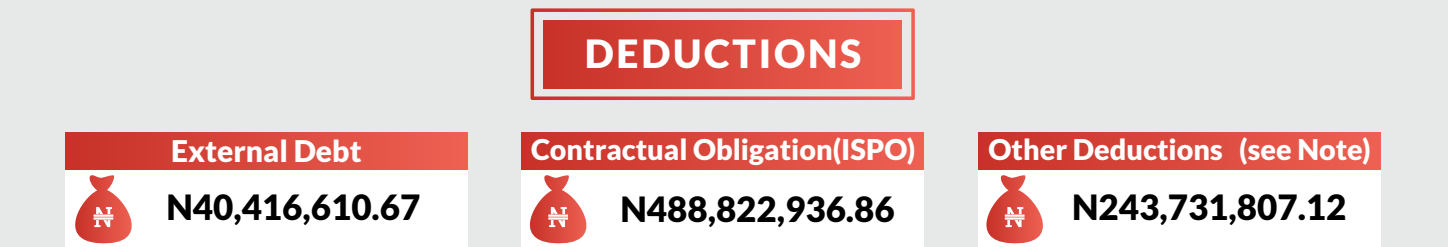
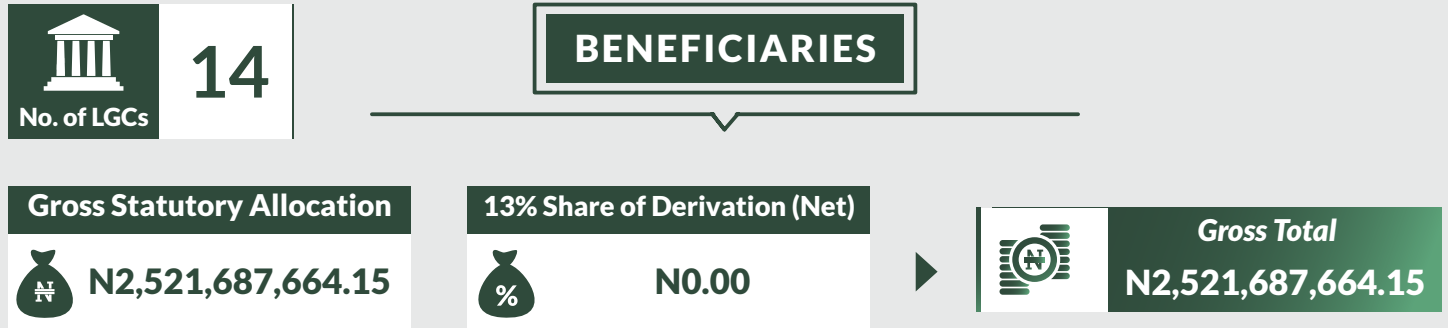
<b>BADE</b>	▶		<b>N144,861,804.99</b>
<b>BURSARI</b>	▶		<b>N151,439,384.26</b>
<b>DAMATURU</b>	▶		<b>N131,615,199.65</b>
<b>FIKA</b>	▶		<b>N148,109,463.84</b>
<b>FUNE</b>	▶		<b>N207,826,653.70</b>
<b>GEIDAM</b>	▶		<b>N166,733,247.75</b>
<b>GUJBA</b>	▶		<b>N154,289,402.77</b>
<b>GULAMI</b>	▶		<b>N137,116,281.86</b>
<b>JAKUSKO</b>	▶		<b>N181,676,607.49</b>
<b>KARASUWA</b>	▶		<b>N131,056,165.76</b>
<b>MACHINA</b>	▶		<b>N121,996,429.91</b>
<b>NANGERE</b>	▶		<b>N131,087,862.13</b>
<b>NGURU</b>	▶		<b>N146,352,546.60</b>
<b>POTISKUM</b>	▶		<b>N162,621,745.19</b>
<b>TARMUA</b>	▶		<b>N139,557,694.46</b>
<b>YUNUSARI</b>	▶		<b>N149,513,441.74</b>
<b>YUSUFARI</b>	▶		<b>N147,508,598.40</b>



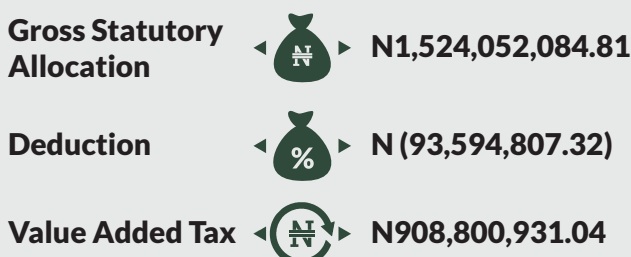
# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2020 Shared in January, 2021

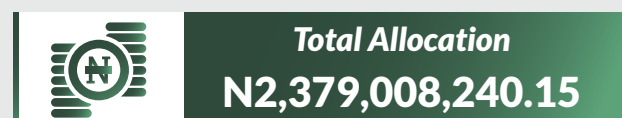
## ZAMFARA STATE



### LGAs



Dist. of N6.897 Billion from FOREX Equal. =N14,320,252.86  
Dist. from FOREX Equalization Acct. =N25,429,778.75





*Total Allocation*

ANKA	▶		<b>N 143,564,749.46</b>
BAKURA	▶		<b>N145,846,268.58</b>
BUKKUYUM	▶		<b>N165,577,292.03</b>
BUNGUDU	▶		<b>N182,506,199.84</b>
GUMMI	▶		<b>N160,406,443.48</b>
GUSAU	▶		<b>N222,776,567.67</b>
KAURA NAMODA	▶		<b>N175,349,122.65</b>
KIYAWA	▶		<b>N152,743,719.66</b>
MARADUN	▶		<b>N164,780,640.35</b>
MARU	▶		<b>N209,398,489.62</b>
SHINKAFI	▶		<b>N136,588,940.71</b>
TALATA MAFARA	▶		<b>N160,044,497.24</b>
TSAFE	▶		<b>N172,301,232.32</b>
ZURMI	▶		<b>N187,124,076.54</b>

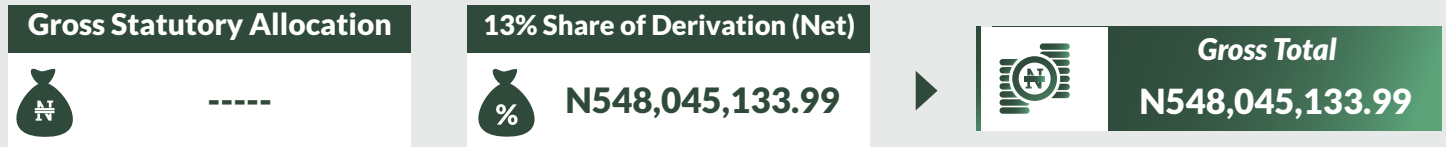
# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2020 Shared in January, 2021

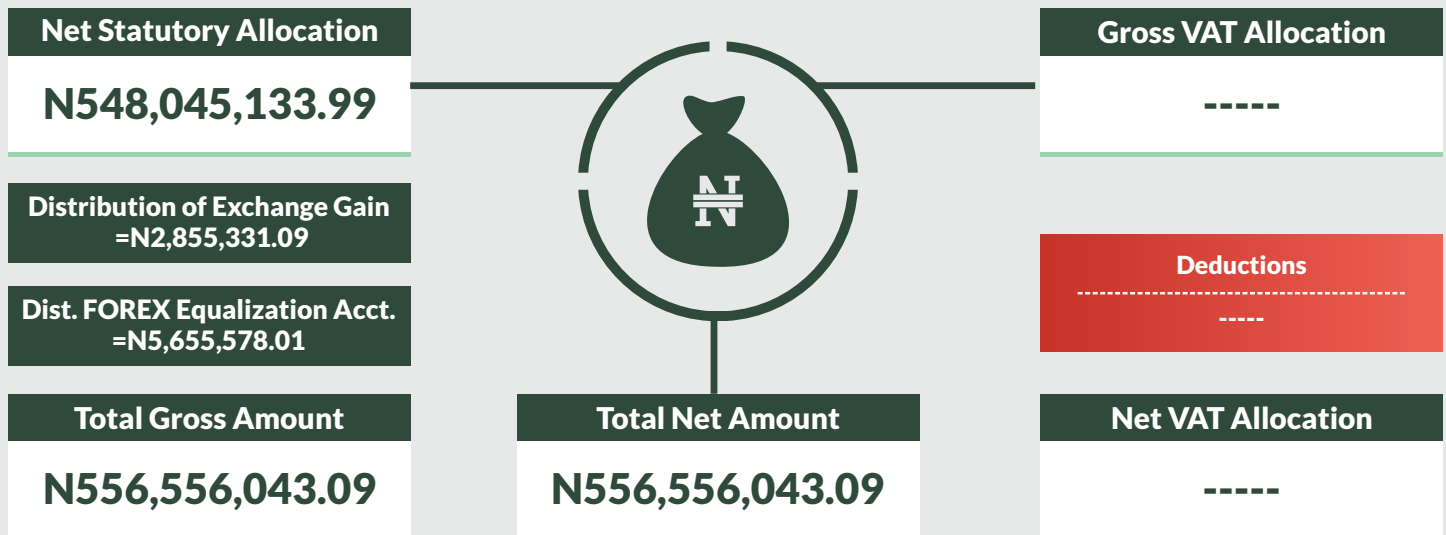
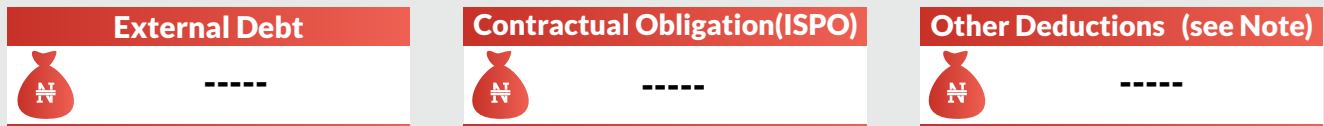


## SUKO DERIVATION

### BENEFICIARIES



### DEDUCTIONS



# APPENDIX

## Federal Ministry of Finance, Abuja

### Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of December, 2020 Shared in January, 2021

S/n	Beneficiaries	Statutory	Exchange Gain Difference	Distribution of ₦ <sup>6.897</sup> Billion from FOREX Equalisation	VAT	Total
		₦	₦	₦	₦	₦
1	FGN (see Table II)	189,451,454,372.57	1,780,118,119.65	3,161,118,059.27	23,904,425,566.42	218,297,116,117.91
2	State (see Table III)	96,092,309,431.19	902,899,699.26	1,603,361,323.91	79,681,418,554.73	178,279,989,009.09
3	LGCs (see Table IV)	74,083,142,750.09	696,097,822.04	1,236,124,373.97	55,776,992,988.31	131,792,357,934.41
4	13% Derivation Fund	30,477,509,012.92	452,687,524.54	896,641,940.72	-	31,826,838,478.18
5	Cost of Collection - NCS	6,302,508,921.00	-	-	684,625,452.68	6,987,134,373.68
6	Cost of Collection - DPR	6,358,482,831.55	-	-	-	6,358,482,831.55
7	Cost of Collections - FIRS	4,259,560,026.79	-	-	6,169,690,121.92	10,429,250,148.71
8	FIRS Refund	4,000,000,000.00	-	-	-	4,000,000,000.00
9	FIRS Refund on Cost of Collection	100,000,000.00	-	-	-	100,000,000.00
10	Refund to NCS	6,422,257.85	-	-	-	6,422,257.85
11	North East Development Commission	-	-	-	5,140,736,680.95	5,140,736,680.95
12	Police Trust Fund	2,205,445,397.47	-	-	-	2,205,445,397.47
13	13% Derivation Refund to Oil Producing States	23,920,441,326.36	-	-	-	23,920,441,326.36
	<b>Total</b>	<b>437,257,276,327.80</b>	<b>3,831,803,165.49</b>	<b>6,897,245,697.88</b>	<b>171,357,889,365.00</b>	<b>619,344,214,556.17</b>

### Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of December, 2020 Shared in January, 2021

1	2	3	4=2-3	5	6	7	8=4+5+6+7	
S/n	Beneficiaries	Gross Statutory Allocation	Less Deduction	Net Statutory Allocation	Exchange Gain Difference	Distribution of ₦ <sup>6.897</sup> Billion from FOREX Equalisation	VAT	Total Net Amount
		₦	₦	₦	₦	₦	₦	₦
1	FGN (CRF Account)	174,419,049,678.62	54,954,000,765.56	119,465,048,913.06	1,638,871,085.86	2,910,292,822.22	22,310,797,195.32	146,325,010,016.47
2	Share of Derivation & Ecology	3,596,269,065.54	-	3,596,269,065.54	33,791,156.41	60,006,037.57	-	3,690,066,259.52
3	Stabilization	1,798,134,532.77	-	1,798,134,532.77	16,895,578.20	30,003,018.79	-	1,845,033,129.76
4	Development of Natural Resources	6,041,732,030.10	-	6,041,732,030.10	56,769,142.77	100,810,143.12	-	6,199,311,315.99
5	FCT-Abuja	3,596,269,065.54	56,566,861.38	3,539,702,204.16	33,791,156.41	60,006,037.57	1,593,628,371.09	5,227,127,769.23
	<b>Sub-total</b>	<b>189,451,454,372.57</b>	<b>55,010,567,626.94</b>	<b>134,440,886,745.63</b>	<b>1,780,118,119.65</b>	<b>3,161,118,059.27</b>	<b>23,904,425,566.42</b>	<b>163,286,548,490.97</b>

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](http://www.fmf.gov.ng) and Office of Accountant-General of the Federation website [www.oagf.gov.ng](http://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](http://www.budgetoffice.gov.ng) also contains information about the Budget

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



## Distribution Details of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of December, 2020 Shared in January, 2021

State	S/n	State	Local Government Councils	Gross Statutory Allocation	Deduction	Exchange Gain Difference	Distribution from FOREX Equalisation Account	Value Added Tax	Total Allocation
			₦	₦	₦	₦	₦	₦	₦
1	1	ABIA	ABA NORTH	78,776,719.42	(6,685,343.38)	740,199.47	1,314,439.69	49,673,122.93	123,819,138.13
	2	ABIA	ABA SOUTH	131,428,694.05	(6,685,343.38)	1,234,926.39	2,192,971.38	87,492,768.75	215,664,017.19
	3	ABIA	AROCHUKWU	92,474,556.54	(6,685,343.38)	868,906.68	1,542,996.82	57,170,728.69	145,371,845.34
	4	ABIA	BENDE	94,221,557.58	(6,685,343.38)	885,321.80	1,572,146.64	59,789,355.78	149,783,038.42
	5	ABIA	IKWUANO	85,760,070.79	(6,685,343.38)	805,816.23	1,430,961.35	53,319,834.62	134,631,339.60
	6	ABIA	ISIALA NGWA NORTH	88,567,985.90	(6,685,343.38)	832,199.87	1,477,813.20	55,201,588.06	139,394,243.64
	7	ABIA	ISIALA NGWA SOUTH	85,934,668.85	(6,685,343.38)	807,456.78	1,433,874.63	52,933,585.63	134,424,242.50
	8	ABIA	ISUIKWUATO	83,791,660.66	(6,685,343.38)	787,320.71	1,398,117.17	50,504,436.91	129,796,192.08
	9	ABIA	NNEOCHI	90,399,269.47	(6,685,343.38)	849,406.93	1,508,369.33	56,420,226.93	142,491,929.28
	10	ABIA	OBIOMA NGWA	91,736,966.99	(6,685,343.38)	861,976.16	1,530,689.66	58,513,574.53	145,957,863.96
	11	ABIA	OHAFIA	100,321,711.31	(6,685,343.38)	942,639.88	1,673,931.59	66,129,170.92	162,382,110.31
	12	ABIA	OSISIOMA	96,591,973.95	(6,685,343.38)	907,594.63	1,611,698.54	63,079,346.02	155,505,269.77
	13	ABIA	UGWUNAGBO	73,759,761.90	(6,685,343.38)	693,059.28	1,230,728.56	46,700,045.74	115,698,252.10
	14	ABIA	UKWA EAST	69,692,900.12	(6,685,343.38)	654,846.35	1,162,870.38	43,860,500.01	108,685,773.49
	15	ABIA	UKWA WEST	72,570,723.08	(6,685,343.38)	681,886.87	1,210,888.69	47,409,782.75	115,187,938.00
	16	ABIA	UMUAHIA NORTH	108,179,545.76	(6,685,343.38)	1,016,473.43	1,805,044.55	63,202,237.99	167,517,958.35
	17	ABIA	UMUAHIA SOUTH	93,473,473.59	(6,685,343.38)	878,292.67	1,559,664.38	53,388,811.92	142,614,899.18
<b>ABIA TOTAL</b>				<b>1,537,682,239.96</b>	<b>(113,650,837.46)</b>	<b>14,448,324.12</b>	<b>25,657,206.56</b>	<b>964,789,118.17</b>	<b>2,428,926,051.35</b>
2	1	ADAMAWA	DEMSA	95,860,097.26	(6,685,343.38)	900,717.79	1,599,486.72	59,594,463.96	151,269,422.35
	2	ADAMAWA	FUFORE	117,107,237.50	(6,685,343.38)	1,100,359.54	1,954,008.77	62,826,475.01	176,302,737.45
	3	ADAMAWA	GANYE	99,716,846.28	(6,685,343.38)	936,956.46	1,663,839.03	57,662,143.11	153,294,441.50
	4	ADAMAWA	GIREI	87,303,535.70	(6,685,343.38)	820,318.89	1,456,715.04	53,586,624.51	136,481,850.76
	5	ADAMAWA	GOMBI	86,389,977.07	(6,685,343.38)	811,734.93	1,441,471.74	55,551,222.44	137,509,062.80
	6	ADAMAWA	GUYUK	92,363,334.36	(6,685,343.38)	867,861.61	1,541,141.00	59,299,666.68	147,386,660.28
	7	ADAMAWA	HONG	100,605,816.21	(6,685,343.38)	945,309.38	1,678,672.06	58,264,528.95	154,808,983.21
	8	ADAMAWA	JADA	105,242,076.22	(6,685,343.38)	988,872.47	1,756,031.00	58,186,466.25	159,488,102.56
	9	ADAMAWA	YOLA-NORTH	91,502,748.98	(6,685,343.38)	859,775.41	1,526,781.59	61,745,790.75	148,949,753.34
	10	ADAMAWA	LAMURDE	81,928,678.27	(6,685,343.38)	769,815.81	1,367,032.13	51,531,411.68	128,911,594.51
	11	ADAMAWA	MADAGALI	83,257,856.32	(6,685,343.38)	782,304.99	1,389,210.31	54,164,264.60	132,908,292.84
	12	ADAMAWA	MAIHA	81,514,801.19	(6,685,343.38)	765,926.95	1,360,126.32	51,341,574.67	128,297,085.75
	13	ADAMAWA	MAYO-BELWA	94,518,164.45	(6,685,343.38)	888,108.77	1,577,095.71	56,352,172.06	146,650,197.61
	14	ADAMAWA	MICHIKA	91,629,762.76	(6,685,343.38)	860,968.85	1,528,900.89	56,611,942.74	143,946,231.87
	15	ADAMAWA	MUBI NORTH	87,436,840.63	(6,685,343.38)	821,571.44	1,458,939.32	56,106,268.58	139,138,276.59
	16	ADAMAWA	MUBI SOUTH	81,458,344.65	(6,685,343.38)	765,396.47	1,359,184.31	53,460,146.20	130,357,728.25
	17	ADAMAWA	NUMAN	77,414,509.23	(6,685,343.38)	727,399.91	1,291,710.34	48,891,864.26	121,640,140.37
	18	ADAMAWA	SHELLENG	87,697,894.46	(6,685,343.38)	824,024.35	1,463,295.17	55,866,820.50	139,166,691.09
	19	ADAMAWA	SONG	110,386,910.21	(6,685,343.38)	1,037,214.20	1,841,875.83	61,082,317.55	167,662,974.41
	20	ADAMAWA	TOUNGO	94,577,392.14	(6,685,343.38)	888,665.28	1,578,083.97	44,267,515.86	134,626,313.86
	21	ADAMAWA	YOLA-SOUTH	91,652,628.45	(6,685,343.38)	861,183.70	1,529,282.42	61,310,647.96	148,668,399.16
<b>ADAMAWA TOTAL</b>				<b>1,939,565,452.35</b>	<b>(140,392,210.98)</b>	<b>18,224,487.20</b>	<b>32,362,883.67</b>	<b>1,177,704,328.32</b>	<b>3,027,464,940.57</b>

3	1	AKWA IBOM	ABAK	88,008,190.22	(6,685,343.38)	826,939.94	1,468,472.65	53,318,791.26	136,937,050.69
	2	AKWA IBOM	EASTERN OBOLO	68,716,661.11	(6,685,343.38)	645,673.45	1,146,581.21	43,928,912.13	107,752,484.52
	3	AKWA IBOM	EKET	90,725,459.85	(6,685,343.38)	852,471.87	1,513,812.02	57,319,594.40	143,725,994.77
	4	AKWA IBOM	EKPE ATAI	69,551,369.86	(6,685,343.38)	653,516.51	1,160,508.86	45,608,754.53	110,288,806.39
	5	AKWA IBOM	ESSIEN UDIM	93,465,620.40	(6,685,343.38)	878,218.88	1,559,533.35	59,723,758.27	148,941,787.51
	6	AKWA IBOM	ETIM EKPO	81,465,816.79	(6,685,343.38)	765,466.68	1,359,308.99	49,293,481.44	126,198,730.53
	7	AKWA IBOM	ETINAN	92,396,424.74	(6,685,343.38)	868,172.54	1,541,693.14	56,928,324.53	145,049,271.56
	8	AKWA IBOM	IBENO	74,032,548.31	(6,685,343.38)	695,622.43	1,235,280.17	45,702,597.14	114,980,704.67
	9	AKWA IBOM	IBESIKPO ASUTAN	85,917,333.89	(6,685,343.38)	807,293.90	1,433,585.38	53,081,016.81	134,553,886.60
	10	AKWA IBOM	IBIONO IBOM	93,474,081.75	(6,685,343.38)	878,298.39	1,559,674.53	59,361,776.86	148,588,488.14
	11	AKWA IBOM	IKA	71,940,241.67	(6,685,343.38)	675,962.76	1,200,368.71	45,410,788.48	112,542,018.24
	12	AKWA IBOM	IKONO	85,092,378.70	(6,685,343.38)	799,542.48	1,419,820.48	52,459,742.90	133,086,141.18
	13	AKWA IBOM	IKOT ABASI	85,116,369.91	(6,685,343.38)	799,767.90	1,420,220.79	52,473,968.72	133,124,983.94
	14	AKWA IBOM	IKOT EKPENE	87,784,873.59	(6,685,343.38)	824,841.62	1,464,746.47	53,795,416.05	137,184,534.35
	15	AKWA IBOM	INI	80,200,084.84	(6,685,343.38)	753,573.65	1,338,189.44	48,549,674.19	124,156,178.75
	16	AKWA IBOM	ITU	81,888,326.77	(6,685,343.38)	769,436.66	1,366,358.84	51,877,440.57	129,216,219.45
	17	AKWA IBOM	MBO	76,437,885.37	(6,685,343.38)	718,223.38	1,275,414.75	49,125,401.56	120,871,581.69
	18	AKWA IBOM	MKPAT ENIN	94,966,780.32	(6,685,343.38)	892,324.04	1,584,581.15	57,974,579.92	148,732,922.05
	19	AKWA IBOM	NSIT IBOM	79,242,746.86	(6,685,343.38)	744,578.34	1,322,215.65	49,675,187.73	124,299,385.21
	20	AKWA IBOM	NSIT UBIIUM	83,376,582.04	(6,685,343.38)	783,420.56	1,391,191.32	52,020,655.14	130,886,505.69
	21	AKWA IBOM	OBAT AKARA	86,723,755.27	(6,685,343.38)	814,871.17	1,447,041.04	54,417,526.78	136,717,850.87
	22	AKWA IBOM	OKOBO	74,541,337.48	(6,685,343.38)	700,403.10	1,243,769.64	49,130,781.08	118,930,947.92
	23	AKWA IBOM	ONNA	77,835,657.04	(6,685,343.38)	731,357.09	1,298,737.46	51,439,906.89	124,620,315.09
	24	AKWA IBOM	ORON	79,725,603.72	(6,685,343.38)	749,115.35	1,330,272.43	47,146,816.90	122,266,465.02
	25	AKWA IBOM	ORUK ANAM	93,934,422.49	(6,685,343.38)	882,623.83	1,567,355.61	57,331,190.24	147,030,248.79
	26	AKWA IBOM	UDUNG UKO	69,972,381.45	(6,685,343.38)	657,472.41	1,167,533.71	43,060,419.74	108,172,463.92
	27	AKWA IBOM	UKANAFUN	85,856,683.46	(6,685,343.38)	806,724.02	1,432,573.39	51,877,440.57	133,288,078.05
	28	AKWA IBOM	UQUO	69,997,299.47	(6,685,343.38)	657,706.54	1,167,949.48	44,306,434.35	109,444,046.47
	29	AKWA IBOM	URUAN	91,287,715.68	(6,685,343.38)	857,754.92	1,523,193.62	50,833,456.53	137,816,777.36
	30	AKWA IBOM	URUE OFFONG/ORUK	75,536,090.73	(6,685,343.38)	709,749.97	1,260,367.74	45,197,998.88	116,018,863.93
	31	AKWA IBOM	UYO	114,176,484.54	(6,685,343.38)	1,072,821.69	1,905,107.29	73,699,133.77	184,168,203.91
<b>AKWA IBOM TOTAL</b>				<b>2,583,387,208.33</b>	<b>(207,245,644.78)</b>	<b>24,273,946.03</b>	<b>43,105,459.31</b>	<b>1,606,070,968.35</b>	<b>4,049,591,937.25</b>
4	1	ANAMBRA	AGUATA	128,423,165.34	(6,685,343.38)	1,206,685.93	2,142,822.23	85,422,979.24	210,510,309.35
	2	ANAMBRA	ANAMBRA EAST	84,458,382.63	(6,685,343.38)	793,585.34	1,409,241.85	59,500,782.59	139,476,649.04
	3	ANAMBRA	ANAMBRA WEST	86,883,791.57	(6,685,343.38)	816,374.90	1,449,711.34	61,184,569.98	143,649,104.41
	4	ANAMBRA	ANIOCHA	105,016,011.98	(6,685,343.38)	986,748.33	1,752,258.98	75,241,355.43	176,311,031.34
	5	ANAMBRA	AWKA NORTH	79,756,244.55	(6,685,343.38)	749,403.25	1,330,783.69	54,632,562.96	129,783,651.07
	6	ANAMBRA	AWKA SOUTH	91,817,222.18	(6,685,343.38)	862,730.25	1,532,028.77	63,770,680.91	151,297,318.73
	7	ANAMBRA	AYAMELUM	85,093,852.13	(6,685,343.38)	799,556.32	1,419,845.07	60,107,950.23	140,735,860.36
	8	ANAMBRA	DUNUKOFIA	76,084,477.02	(6,685,343.38)	714,902.70	1,269,517.91	52,692,830.33	124,076,384.58
	9	ANAMBRA	EKWUSIGWO	84,506,074.01	(6,685,343.38)	794,033.46	1,410,037.61	60,086,551.72	140,111,353.43
	10	ANAMBRA	IDEMILI NORTH	133,691,655.40	(6,685,343.38)	1,256,189.56	2,230,730.33	92,668,704.27	223,161,936.18
	11	ANAMBRA	IDEMILI SOUTH	92,915,861.95	(6,685,343.38)	873,053.26	1,550,360.28	65,998,277.22	154,652,209.33
	12	ANAMBRA	IHALA	113,598,970.10	(6,685,343.38)	1,067,395.26	1,895,471.10	77,292,264.65	187,168,757.73
	13	ANAMBRA	NJIKOKA	83,466,247.64	(6,685,343.38)	784,263.07	1,392,687.45	58,919,077.99	137,876,932.77
	14	ANAMBRA	NNEWI NORTH	82,757,281.20	(6,685,343.38)	777,601.50	1,380,857.89	60,007,413.12	138,237,810.33
	15	ANAMBRA	NNEWI SOUTH	99,326,858.89	(6,685,343.38)	933,292.08	1,657,331.84	69,103,451.32	164,335,590.75
	16	ANAMBRA	OGBARU	94,909,624.36	(6,685,343.38)	891,786.99	1,583,627.47	67,695,334.07	158,395,029.50
	17	ANAMBRA	ONISHA NORTH	79,508,049.71	(6,685,343.38)	747,071.17	1,326,642.40	56,107,027.54	131,003,447.43
	18	ANAMBRA	ONISHA SOUTH	82,384,820.26	(6,685,343.38)	774,101.80	1,374,643.15	57,508,091.66	135,356,313.48
	19	ANAMBRA	ORUMBA NORTH	88,968,610.72	(6,685,343.38)	835,964.21	1,484,497.88	61,780,978.58	146,384,708.02
	20	ANAMBRA	ORUMBA SOUTH	90,033,984.50	(6,685,343.38)	845,974.65	1,502,274.32	63,549,403.63	149,246,293.71
	21	ANAMBRA	OYI	86,445,883.53	(6,685,343.38)	812,260.24	1,442,404.57	61,257,850.89	143,273,055.85
<b>ANAMBRA TOTAL</b>				<b>1,950,047,069.69</b>	<b>(140,392,210.98)</b>	<b>18,322,974.27</b>	<b>32,537,776.12</b>	<b>1,364,528,138.31</b>	<b>3,225,043,747.41</b>



5	1	BAUCHI	ALKALERI	145,757,105.30	(6,685,343.38)	1,369,558.58	2,432,050.04	77,076,970.00	219,950,340.55
	2	BAUCHI	BAUCHI	176,017,055.99	(6,685,343.38)	1,653,886.23	2,936,956.57	96,728,448.36	270,651,003.77
	3	BAUCHI	BOGORO	76,980,437.49	(6,685,343.38)	723,321.30	1,284,467.58	47,763,528.74	120,066,411.73
	4	BAUCHI	DAMBAN	90,978,299.56	(6,685,343.38)	854,847.59	1,518,030.82	55,737,998.38	142,403,832.97
	5	BAUCHI	DARAZO	115,409,719.74	(6,685,343.38)	1,084,409.38	1,925,684.61	67,773,163.07	179,507,633.42
	6	BAUCHI	DASS	76,422,557.81	(6,685,343.38)	718,079.36	1,275,159.00	48,448,280.90	120,178,733.69
	7	BAUCHI	GAMAWA	121,922,402.78	(6,685,343.38)	1,145,603.65	2,034,352.87	71,932,243.43	190,349,259.35
	8	BAUCHI	GANJUWA	123,077,112.28	(6,685,343.38)	1,156,453.50	2,053,619.93	67,638,197.09	187,240,039.42
	9	BAUCHI	GIADE	86,571,125.82	(6,685,343.38)	813,437.04	1,444,494.32	56,460,885.30	138,604,599.09
	10	BAUCHI	I/GADAU	99,149,204.58	(6,685,343.38)	931,622.81	1,654,367.56	65,190,877.58	160,240,729.15
	11	BAUCHI	JAMAARE	76,718,519.49	(6,685,343.38)	720,860.27	1,280,097.31	51,788,360.37	123,822,494.07
	12	BAUCHI	KATAGUM	118,806,621.84	(6,685,343.38)	1,116,327.25	1,982,364.08	73,077,720.94	188,297,690.72
	13	BAUCHI	KIRFI	97,712,776.59	(6,685,343.38)	918,125.88	1,630,399.85	55,343,022.63	148,918,981.57
	14	BAUCHI	MISAU	114,097,798.69	(6,685,343.38)	1,072,082.34	1,903,794.37	69,194,549.80	179,582,881.82
	15	BAUCHI	NINGI	146,213,805.40	(6,685,343.38)	1,373,849.81	2,439,670.38	83,982,829.39	227,324,811.60
	16	BAUCHI	SHIRA	109,613,586.29	(6,685,343.38)	1,029,947.92	1,828,972.43	65,671,208.26	171,458,371.52
	17	BAUCHI	TAFAWA BALEWA	107,813,366.92	(6,685,343.38)	1,013,032.75	1,798,934.63	63,994,474.02	167,934,464.94
	18	BAUCHI	TORO	151,618,985.66	(6,685,343.38)	1,424,637.80	2,529,859.25	79,585,018.23	228,473,157.56
	19	BAUCHI	WARJI	84,384,757.76	(6,685,343.38)	792,893.55	1,408,013.38	51,410,240.42	131,310,561.73
	20	BAUCHI	ZAKI	94,424,074.11	(6,685,343.38)	887,224.68	1,575,525.76	60,583,743.61	150,785,224.77
<b>BAUCHI TOTAL</b>				<b>2,213,689,314.10</b>	<b>(133,706,867.60)</b>	<b>20,800,201.68</b>	<b>36,936,814.72</b>	<b>1,309,381,760.52</b>	<b>3,447,101,223.42</b>
6	1	BAYELSA	BRASS	107,225,547.62	(6,685,343.38)	1,007,509.50	1,789,126.49	59,991,001.93	163,327,842.16
	2	BAYELSA	EKERMOR	123,095,484.60	(6,685,343.38)	1,156,626.13	2,053,926.48	70,177,168.44	189,797,862.28
	3	BAYELSA	KOLOKUMA/OPOKUM	81,920,175.75	(6,685,343.38)	769,735.92	1,366,890.26	47,109,221.53	124,480,680.08
	4	BAYELSA	NEMBE	101,011,277.64	(6,685,343.38)	949,119.16	1,685,437.44	53,521,480.77	150,481,971.63
	5	BAYELSA	OGBIA	106,154,046.22	(6,685,343.38)	997,441.49	1,771,247.80	59,378,574.33	161,615,966.47
	6	BAYELSA	SAGBAMA	104,365,906.19	(6,685,343.38)	980,639.82	1,741,411.55	60,241,687.21	160,644,301.39
	7	BAYELSA	SOUTHERN IJAW	144,188,638.27	(6,685,343.38)	1,354,820.99	2,405,879.17	76,053,508.70	217,317,503.76
	8	BAYELSA	YENAGOA	133,091,502.94	(6,685,343.38)	1,250,550.42	2,220,716.41	80,109,780.60	209,987,206.99
<b>BAYELSA TOTAL</b>				<b>901,052,579.25</b>	<b>(53,482,747.04)</b>	<b>8,466,443.44</b>	<b>15,034,635.60</b>	<b>506,582,423.52</b>	<b>1,377,653,334.76</b>
7	1	BENUE	ADO	106,049,769.24	(6,685,343.38)	996,461.69	1,769,507.88	57,979,547.77	160,109,943.19
	2	BENUE	AGATU	93,572,875.19	(6,685,343.38)	879,226.67	1,561,322.96	50,405,313.85	139,733,395.29
	3	BENUE	APA	90,606,363.06	(6,685,343.38)	851,352.81	1,511,824.82	48,162,893.99	134,447,091.31
	4	BENUE	BURUKU	107,412,659.08	(6,685,343.38)	1,009,267.63	1,792,248.56	60,948,919.07	164,477,750.96
	5	BENUE	GBOKO	139,404,907.84	(6,685,343.38)	1,309,872.25	2,326,059.59	79,504,052.80	215,859,549.09
	6	BENUE	GUMA	113,895,556.95	(6,685,343.38)	1,070,182.04	1,900,419.84	59,499,797.98	169,680,613.42
	7	BENUE	GWER EAST	108,040,567.74	(6,685,343.38)	1,015,167.57	1,802,725.62	56,158,283.96	160,331,401.51
	8	BENUE	GWER WEST	92,844,932.20	(6,685,343.38)	872,386.79	1,549,176.77	51,196,938.99	139,778,091.36
	9	BENUE	KATSINA ALA	117,287,095.80	(6,685,343.38)	1,102,049.52	1,957,009.82	63,458,999.56	177,119,811.32
	10	BENUE	KONSHISHA	110,966,888.82	(6,685,343.38)	1,042,663.78	1,851,553.15	63,573,045.22	170,748,807.59
	11	BENUE	KWANDE	127,049,681.81	(6,685,343.38)	1,193,780.44	2,119,904.78	66,325,562.40	190,003,586.05
	12	BENUE	LOGO	97,566,672.28	(6,685,343.38)	916,753.06	1,627,962.01	56,805,738.16	150,231,782.13
	13	BENUE	MAKURDI	117,200,505.76	(6,685,343.38)	1,101,235.91	1,955,565.01	72,147,509.81	185,719,473.11
	14	BENUE	OBI	86,576,482.57	(6,685,343.38)	813,487.37	1,444,583.70	48,412,742.46	130,561,952.72
	15	BENUE	OGBADIBO	90,950,426.88	(6,685,343.38)	854,585.70	1,517,565.74	51,981,391.44	138,618,626.38
	16	BENUE	OHIMINI	82,957,881.00	(6,685,343.38)	779,486.37	1,384,205.03	45,140,444.83	123,576,673.85
	17	BENUE	OJU	104,967,062.07	(6,685,343.38)	986,288.39	1,751,442.22	56,945,964.12	157,965,413.42
	18	BENUE	OKPOKWU	98,364,803.45	(6,685,343.38)	924,252.44	1,641,279.33	57,712,365.32	151,957,357.16
	19	BENUE	OTUKPO	115,203,291.09	(6,685,343.38)	1,082,469.74	1,922,240.21	67,875,937.88	179,398,595.54
	20	BENUE	TARKA	79,844,837.84	(6,685,343.38)	750,235.69	1,332,261.92	46,098,237.13	121,340,229.20
	21	BENUE	UKUM	109,173,710.14	(6,685,343.38)	1,025,814.77	1,821,632.82	62,527,985.28	167,863,799.62
	22	BENUE	USHONGO	106,304,421.05	(6,685,343.38)	998,854.44	1,773,756.90	59,110,321.28	161,502,010.29
	23	BENUE	VANDEIKYA	112,595,191.78	(6,685,343.38)	1,057,963.59	1,878,722.42	64,104,780.14	172,951,314.55
<b>BENUE TOTAL</b>				<b>2,408,836,583.63</b>	<b>(153,762,897.74)</b>	<b>22,633,838.65</b>	<b>40,192,971.08</b>	<b>1,346,076,773.44</b>	<b>3,663,977,269.06</b>



8	1	BORNO	ABADAN	94,557,412.14	(6,685,343.38)	888,477.54	1,577,750.59	50,921,668.21	141,259,965.10
	2	BORNO	ASKIRA UBA	91,433,563.18	(6,685,343.38)	859,125.33	1,525,627.18	55,453,728.10	142,586,700.40
	3	BORNO	BAMA	128,277,328.13	(6,685,343.38)	1,205,315.61	2,140,388.84	71,221,078.95	196,158,768.15
	4	BORNO	BAYO	73,891,619.72	(6,685,343.38)	694,298.24	1,232,928.69	48,387,081.06	117,520,584.33
	5	BORNO	BIU	102,272,004.90	(6,685,343.38)	960,965.17	1,706,473.47	59,994,156.11	158,248,256.27
	6	BORNO	CHIBOK	73,676,284.48	(6,685,343.38)	692,274.91	1,229,335.68	46,848,181.88	115,760,733.57
	7	BORNO	DAMBOA	123,505,356.10	(6,685,343.38)	1,160,477.35	2,060,765.45	66,629,007.62	186,670,263.15
	8	BORNO	DIKWA	81,731,587.89	(6,685,343.38)	767,963.91	1,363,743.55	51,606,539.92	128,784,491.89
	9	BORNO	GUBIO	97,068,654.08	(6,685,343.38)	912,073.60	1,619,652.26	57,209,481.40	150,124,517.95
	10	BORNO	GUZAMALA	82,737,637.42	(6,685,343.38)	777,416.93	1,380,530.12	50,379,891.54	128,590,132.64
	11	BORNO	GWOZA	119,208,186.91	(6,685,343.38)	1,120,100.42	1,989,064.45	71,977,318.85	187,609,327.24
	12	BORNO	HAWUL	84,425,141.69	(6,685,343.38)	793,273.00	1,408,687.21	53,328,581.61	133,270,340.13
	13	BORNO	JERE	97,406,949.31	(6,685,343.38)	915,252.28	1,625,296.93	64,194,001.22	157,456,156.36
	14	BORNO	KAGA	86,102,668.00	(6,685,343.38)	809,035.33	1,436,677.80	49,706,496.13	131,369,533.88
	15	BORNO	KALA BALGE	79,238,524.57	(6,685,343.38)	744,538.67	1,322,145.20	46,213,638.50	120,833,503.57
	16	BORNO	KONDUGA	116,106,617.22	(6,685,343.38)	1,090,957.54	1,937,312.78	57,662,077.71	170,111,621.87
	17	BORNO	KUKAWA	119,659,671.78	(6,685,343.38)	1,124,342.65	1,996,597.76	63,316,542.97	179,411,811.78
	18	BORNO	KWAYA KUSAR	66,626,563.83	(6,685,343.38)	626,034.54	1,111,706.61	45,699,954.84	107,378,916.44
	19	BORNO	MAFA	89,758,940.97	(6,685,343.38)	843,390.29	1,497,685.04	51,320,708.49	136,735,381.41
	20	BORNO	MAGUMERI	106,219,979.82	(6,685,343.38)	998,061.01	1,772,347.95	55,709,553.80	158,014,599.20
	21	BORNO	MAIDUGURI METRO	154,681,672.59	(6,685,343.38)	1,453,415.33	2,580,962.13	101,287,293.32	253,317,999.98
	22	BORNO	MARTE	96,592,377.49	(6,685,343.38)	907,598.42	1,611,705.28	54,411,178.59	146,837,516.41
	23	BORNO	MOBBAR	89,948,684.02	(6,685,343.38)	845,173.15	1,500,851.02	52,891,047.93	138,500,412.74
	24	BORNO	MONGUNO	87,798,443.96	(6,685,343.38)	824,969.13	1,464,972.90	52,077,785.20	135,480,827.81
	25	BORNO	NGALA	100,412,340.85	(6,685,343.38)	943,491.45	1,675,443.80	67,286,264.49	163,632,197.21
	26	BORNO	NGANZAI	87,283,330.27	(6,685,343.38)	820,129.03	1,456,377.90	50,876,121.68	133,750,615.50
	27	BORNO	SHANI	84,653,117.76	(6,685,343.38)	795,415.11	1,412,491.13	51,177,135.28	131,352,815.90
<b>BORNO TOTAL</b>				<b>2,615,274,659.07</b>	<b>(180,504,271.26)</b>	<b>24,573,565.95</b>	<b>43,637,521.72</b>	<b>1,547,786,515.41</b>	<b>4,050,767,990.89</b>
9	1	CROSS RIVER	ABI	89,743,548.06	(6,685,343.38)	843,245.66	1,497,428.20	56,186,993.20	141,585,871.74
	2	CROSS RIVER	AKAMKPA	112,806,551.19	(6,685,343.38)	1,059,949.56	1,882,249.08	56,942,874.47	166,006,280.93
	3	CROSS RIVER	AKPABUYO	107,989,087.59	(6,685,343.38)	1,014,683.85	1,801,866.64	71,320,517.95	175,440,812.65
	4	CROSS RIVER	BAKASSI	69,676,450.28	(6,685,343.38)	654,691.79	1,162,595.91	42,748,134.41	107,556,529.01
	5	CROSS RIVER	BEKWARA	83,233,508.20	(6,685,343.38)	782,076.21	1,388,804.04	51,527,140.01	130,246,185.09
	6	CROSS RIVER	BIASE	95,753,977.43	(6,685,343.38)	899,720.67	1,597,716.04	59,101,613.02	150,667,683.79
	7	CROSS RIVER	BOKI	109,776,885.98	(6,685,343.38)	1,031,482.31	1,831,697.19	61,128,852.39	167,083,574.49
	8	CROSS RIVER	CALABAR MUNICIPAL	86,960,192.76	(6,685,343.38)	817,092.78	1,450,986.15	60,322,045.07	142,864,973.37
	9	CROSS RIVER	CALABAR SOUTH	92,688,846.74	(6,685,343.38)	870,920.18	1,546,572.38	61,785,033.36	150,206,029.28
	10	CROSS RIVER	ETUNG	72,578,979.21	(6,685,343.38)	681,964.45	1,211,026.45	48,463,687.02	116,250,313.74
	11	CROSS RIVER	IKOM	99,032,993.73	(6,685,343.38)	930,530.87	1,652,428.51	58,288,708.93	153,219,318.66
	12	CROSS RIVER	OBANLIKU	85,463,475.00	(6,685,343.38)	803,029.36	1,426,012.46	52,065,330.34	133,072,503.79
	13	CROSS RIVER	OBUBRA	94,193,662.87	(6,685,343.38)	885,059.69	1,571,681.20	59,491,448.36	149,456,508.74
	14	CROSS RIVER	OBUDU	89,176,571.05	(6,685,343.38)	837,918.24	1,487,967.83	58,016,505.60	142,833,619.34
	15	CROSS RIVER	ODUKPANI	101,152,556.07	(6,685,343.38)	950,446.64	1,687,794.76	61,882,342.76	158,987,796.84
	16	CROSS RIVER	OGAJA	95,066,050.06	(6,685,343.38)	893,256.79	1,586,237.53	59,426,535.57	150,286,736.57
	17	CROSS RIVER	YAKURR	95,440,821.97	(6,685,343.38)	896,778.21	1,592,490.84	62,361,238.91	153,605,986.55
	18	CROSS RIVER	YALA	105,251,044.07	(6,685,343.38)	988,956.73	1,756,180.64	64,081,846.06	165,392,684.12
<b>CROSS RIVER TOTAL</b>				<b>1,685,985,202.26</b>	<b>(120,336,180.84)</b>	<b>15,841,804.00</b>	<b>28,131,735.85</b>	<b>1,045,140,847.43</b>	<b>2,654,763,408.70</b>

10	1	DELTA	ANIOCHA NORTH	73,703,221.02	(6,685,343.38)	692,528.01	1,229,785.14	54,166,704.01	123,106,894.80
	2	DELTA	ANIOCHA SOUTH	80,333,586.58	(6,685,343.38)	754,828.06	1,340,417.01	58,457,522.65	134,201,010.92
	3	DELTA	BOMADI	68,671,978.20	(6,685,343.38)	645,253.60	1,145,835.65	52,006,889.55	115,784,613.63
	4	DELTA	BURUTU	98,694,049.92	(6,685,343.38)	927,346.10	1,646,773.02	66,713,520.11	161,296,345.76
	5	DELTA	ETHIOPE EAST	89,796,249.52	(6,685,343.38)	843,740.85	1,498,307.56	65,652,680.26	151,105,634.81
	6	DELTA	ETHIOPE WEST	91,981,955.42	(6,685,343.38)	864,278.11	1,534,777.45	65,987,405.48	153,683,073.09
	7	DELTA	IKA NORTH EAST	97,517,845.59	(6,685,343.38)	916,294.28	1,627,147.30	63,604,281.48	156,980,225.27
	8	DELTA	IKA SOUTH	91,716,960.44	(6,685,343.38)	861,788.18	1,530,355.84	61,086,311.04	148,510,072.12
	9	DELTA	ISOKO NORTH	86,298,900.82	(6,685,343.38)	810,879.16	1,439,952.07	58,882,025.95	140,746,414.62
	10	DELTA	ISOKO SOUTH	96,501,432.65	(6,685,343.38)	906,743.89	1,610,187.81	68,870,824.13	161,203,845.09
	11	DELTA	NDOKWA EAST	81,090,946.23	(6,685,343.38)	761,944.34	1,353,054.03	53,982,605.14	130,503,206.36
	12	DELTA	NDOKWA WEST	83,633,047.23	(6,685,343.38)	785,830.35	1,395,470.61	59,500,072.15	138,629,076.96
	13	DELTA	OKPE	76,606,066.37	(6,685,343.38)	719,803.64	1,278,220.96	57,193,337.23	129,112,084.83
	14	DELTA	OSHIMILI NORTH	75,025,304.03	(6,685,343.38)	704,950.53	1,251,844.93	55,434,475.77	125,731,231.89
	15	DELTA	OSHIMILI SOUTH	81,411,108.37	(6,685,343.38)	764,952.63	1,358,396.14	59,533,305.59	136,382,419.35
	16	DELTA	PATANI	67,232,760.79	(6,685,343.38)	631,730.47	1,121,821.39	49,743,071.19	112,044,040.46
	17	DELTA	SAPELE	84,684,859.82	(6,685,343.38)	795,713.36	1,413,020.77	62,197,359.67	142,405,610.24
	18	DELTA	UDU	89,037,359.62	(6,685,343.38)	836,610.19	1,485,645.00	58,787,107.44	143,461,378.87
	19	DELTA	UGHELLI NORTH	116,280,200.10	(6,685,343.38)	1,092,588.56	1,940,209.12	80,026,259.22	192,653,913.63
	20	DELTA	UGHELLI SOUTH	92,177,111.42	(6,685,343.38)	866,111.83	1,538,033.75	67,180,939.96	155,076,853.59
	21	DELTA	UKWUANI	73,104,635.08	(6,685,343.38)	686,903.60	1,219,797.35	56,041,045.68	124,367,038.33
	22	DELTA	UVWIE	85,896,972.82	(6,685,343.38)	807,102.58	1,433,245.65	64,538,523.47	145,990,501.13
	23	DELTA	WARRI SOUTH	106,745,238.54	(6,685,343.38)	1,002,996.43	1,781,112.22	77,920,957.16	180,764,960.98
	24	DELTA	WARRI NORTH	87,845,075.99	(6,685,343.38)	825,407.29	1,465,750.99	58,062,546.89	141,513,437.78
	25	DELTA	WARRI SOUTH-WEST	84,361,362.82	(6,685,343.38)	792,673.73	1,407,623.02	55,597,654.31	135,473,970.50
<b>DELTA TOTAL</b>				<b>2,160,348,229.38</b>	<b>(167,133,584.50)</b>	<b>20,298,999.77</b>	<b>36,046,784.78</b>	<b>1,531,167,425.55</b>	<b>3,580,727,854.99</b>
11	1	EBONYI	ABAKALIKI	95,797,977.32	(7,643,323.15)	900,134.10	1,598,450.21	62,578,476.61	153,231,715.09
	2	EBONYI	AFIKPO NORTH	89,954,150.17	(7,584,884.88)	845,224.51	1,500,942.23	63,162,811.20	147,878,243.24
	3	EBONYI	AFIKPO SOUTH	90,728,530.67	(7,592,628.69)	852,500.72	1,513,863.26	63,217,921.32	148,720,187.29
	4	EBONYI	EBONYI	87,487,655.58	(7,560,219.94)	822,048.91	1,459,787.20	59,603,486.71	141,812,758.46
	5	EBONYI	EZZA NORTH	87,203,753.32	(7,557,380.91)	819,381.31	1,455,050.11	61,848,775.64	143,769,579.47
	6	EBONYI	EZZA SOUTH	90,638,881.46	(7,591,732.19)	851,658.36	1,512,367.41	60,364,747.49	145,775,922.52
	7	EBONYI	IKWO	105,904,628.14	(7,744,389.66)	995,097.92	1,767,086.10	70,095,568.16	171,017,990.65
	8	EBONYI	ISHIELU	93,807,498.02	(7,623,418.36)	881,431.22	1,565,237.79	62,497,783.93	151,128,532.60
	9	EBONYI	IVO	84,873,311.09	(7,534,076.49)	797,484.08	1,416,165.20	58,896,021.06	138,448,904.93
	10	EBONYI	IZZI	117,888,661.94	(7,864,230.00)	1,107,701.94	1,967,047.33	72,422,864.77	185,522,045.98
	11	EBONYI	OHAOZARA	91,456,263.56	(7,599,906.02)	859,338.62	1,526,005.95	62,208,246.61	148,449,948.73
	12	EBONYI	OHAUKWU	100,914,961.60	(7,694,493.00)	948,214.16	1,683,830.34	67,911,844.75	163,764,357.86
	13	EBONYI	ONICHA	110,526,922.45	(7,790,612.60)	1,038,529.78	1,844,212.03	72,752,330.01	178,371,381.67
<b>EBONYI TOTAL</b>				<b>1,247,183,195.33</b>	<b>(99,381,295.89)</b>	<b>11,718,745.64</b>	<b>20,810,045.16</b>	<b>837,560,878.26</b>	<b>2,017,891,568.50</b>
12	1	EDO	AKOKO EDO	114,750,435.35	(6,685,343.38)	1,078,214.63	1,914,684.03	70,136,493.52	181,194,484.14
	2	EDO	EGOR	108,987,944.07	(6,685,343.38)	1,024,069.28	1,818,533.19	79,435,757.75	184,580,960.91
	3	EDO	ESAN CENTRAL	72,119,318.81	(6,685,343.38)	677,645.40	1,203,356.72	51,391,881.41	118,706,858.96
	4	EDO	ESAN NORTH EAST	74,248,963.59	(6,685,343.38)	697,655.90	1,238,891.20	53,069,811.10	122,569,978.42
	5	EDO	ESAN SOUTH EAST	88,901,618.16	(6,685,343.38)	835,334.74	1,483,380.06	58,852,786.94	143,387,776.52
	6	EDO	ESAN WEST	75,563,161.46	(6,685,343.38)	710,004.33	1,260,819.43	53,846,373.60	124,695,015.44
	7	EDO	ETSAKO CENTRAL	75,632,663.16	(6,685,343.38)	710,657.38	1,261,979.11	50,108,568.84	121,028,525.11
	8	EDO	ETSAKO EAST	87,740,194.61	(6,685,343.38)	824,421.81	1,464,000.97	56,255,677.89	139,598,951.90
	9	EDO	ETSAKO WEST	96,568,853.51	(6,685,343.38)	907,377.39	1,611,312.77	62,425,739.53	154,827,939.81
	10	EDO	IGUEBEN	70,268,011.87	(6,685,343.38)	660,250.20	1,172,466.49	47,127,601.70	112,542,986.88
	11	EDO	IKPOBA OKHA	120,572,071.85	(6,685,343.38)	1,132,915.71	2,011,821.74	83,166,389.83	200,197,855.74
	12	EDO	OREDO	124,087,844.14	(6,685,343.38)	1,165,950.51	2,070,484.63	83,592,566.76	204,231,502.66
	13	EDO	ORHIONWON	97,260,954.30	(6,685,343.38)	913,880.49	1,622,860.91	60,645,479.56	153,757,831.87
	14	EDO	OVI NORTH EAST	92,755,361.16	(6,685,343.38)	871,545.17	1,547,682.22	57,194,462.58	145,683,707.74
	15	EDO	OVI SOUTH WEST	101,234,844.78	(6,685,343.38)	951,219.84	1,689,167.80	54,983,722.07	152,173,611.10
	16	EDO	OWAN EAST	88,803,988.77	(6,685,343.38)	834,417.40	1,481,751.06	57,258,538.55	141,693,352.39
	17	EDO	OWAN WEST	72,831,329.23	(6,685,343.38)	684,335.57	1,215,237.07	50,444,848.14	118,490,406.62
	18	EDO	UHUNMWODE	90,631,241.55	(6,685,343.38)	851,586.58	1,512,239.93	53,245,183.21	139,554,907.88
<b>EDO TOTAL</b>				<b>1,652,958,800.34</b>	<b>(120,336,180.84)</b>	<b>15,531,482.31</b>	<b>27,580,669.32</b>	<b>1,083,181,882.98</b>	<b>2,658,916,654.10</b>

13	1	EKITI	ADO EKITI	106,493,637.28	(6,685,343.38)	1,000,632.35	1,776,914.10	75,613,015.82	178,198,856.17
	2	EKITI	AIYEKIRE	81,034,461.82	(6,685,343.38)	761,413.60	1,352,111.56	56,434,695.47	132,897,339.07
	3	EKITI	EFON	77,265,219.96	(6,685,343.38)	725,997.16	1,289,219.36	49,112,342.28	121,707,435.37
	4	EKITI	EKITI EAST	79,780,534.23	(6,685,343.38)	749,631.48	1,331,188.98	55,210,796.63	130,386,807.94
	5	EKITI	EKITI SOUTH WEST	84,503,132.66	(6,685,343.38)	794,005.82	1,409,988.54	58,476,997.47	138,498,781.10
	6	EKITI	EKITI WEST	86,143,191.81	(6,685,343.38)	809,416.10	1,437,353.97	60,224,143.55	141,928,762.04
	7	EKITI	EMURE	70,982,524.96	(6,685,343.38)	666,963.89	1,184,388.59	49,942,341.27	116,090,875.33
	8	EKITI	IDO-OSI	87,444,792.42	(6,685,343.38)	821,646.16	1,459,072.00	57,740,243.36	140,780,410.55
	9	EKITI	IJERO	93,562,452.13	(6,685,343.38)	879,128.73	1,561,149.05	65,186,803.52	154,504,190.04
	10	EKITI	IKERE	81,700,567.16	(6,685,343.38)	767,672.44	1,363,225.95	56,334,517.00	133,480,639.16
	11	EKITI	IKOLE	87,555,628.69	(6,685,343.38)	822,687.59	1,460,921.37	58,854,639.24	142,008,533.52
	12	EKITI	ILEJEMEJI	61,443,063.09	(6,685,343.38)	577,329.48	1,025,216.60	43,922,786.44	100,283,052.23
	13	EKITI	IREPODUN/IFELODUN	77,874,936.32	(6,685,343.38)	731,726.16	1,299,392.86	54,158,085.82	127,378,797.79
	14	EKITI	ISE/ORUN	75,993,255.14	(6,685,343.38)	714,045.56	1,267,995.81	52,317,694.86	123,607,647.99
	15	EKITI	MOBA	81,503,791.20	(6,685,343.38)	765,823.50	1,359,942.62	56,231,828.08	133,176,042.02
	16	EKITI	OYE	79,228,042.07	(6,685,343.38)	744,440.17	1,321,970.29	54,763,101.65	129,372,210.81
<b>EKITI TOTAL</b>				<b>1,312,509,230.95</b>	<b>(106,965,494.08)</b>	<b>12,332,560.19</b>	<b>21,900,051.63</b>	<b>904,524,032.46</b>	<b>2,144,300,381.16</b>
14	1	ENUGU	AGWU	99,246,766.38	(6,685,343.38)	932,539.51	1,655,995.45	64,727,030.53	159,876,988.49
	2	ENUGU	ANINRI	83,622,533.25	(6,685,343.38)	785,731.56	1,395,295.17	57,027,035.56	136,145,252.17
	3	ENUGU	ENUGU EAST	113,191,961.85	(6,685,343.38)	1,063,570.94	1,888,679.90	74,404,773.34	183,863,642.66
	4	ENUGU	ENUGU NORTH	106,404,602.15	(6,685,343.38)	999,795.76	1,775,428.49	70,311,920.76	172,806,403.78
	5	ENUGU	ENUGU SOUTH	102,880,996.44	(6,685,343.38)	966,687.36	1,716,634.89	64,797,442.37	163,676,417.67
	6	ENUGU	EZEAGU	98,916,814.74	(6,685,343.38)	929,439.23	1,650,489.99	61,330,047.76	156,141,448.35
	7	ENUGU	IGBO ETITI	99,874,914.63	(6,685,343.38)	938,441.70	1,666,476.50	66,055,650.55	161,850,140.00
	8	ENUGU	IGBO EZE NORTH	108,096,345.73	(6,685,343.38)	1,015,691.67	1,803,656.31	72,054,763.24	176,285,113.56
	9	ENUGU	IGBO EZE SOUTH	98,359,712.83	(6,685,343.38)	924,204.61	1,641,194.39	58,653,441.48	152,893,209.93
	10	ENUGU	ISI UZO	91,982,807.65	(6,685,343.38)	864,286.12	1,534,791.67	58,783,386.59	146,479,928.65
	11	ENUGU	NKANU EAST	96,299,816.54	(6,685,343.38)	904,849.47	1,606,823.71	58,826,303.15	150,952,449.49
	12	ENUGU	NKANU WEST	93,500,370.94	(6,685,343.38)	878,545.40	1,560,113.18	58,577,769.67	147,831,455.82
	13	ENUGU	NSUKKA	121,095,211.88	(6,685,343.38)	1,137,831.23	2,020,550.66	78,056,147.27	195,624,397.66
	14	ENUGU	OJI RIVER	83,088,348.60	(6,685,343.38)	780,712.27	1,386,381.96	56,173,964.44	134,744,063.89
	15	ENUGU	UDENU	91,965,365.01	(6,685,343.38)	864,122.23	1,534,500.63	62,375,824.98	150,054,469.46
	16	ENUGU	UDI	104,425,445.73	(6,685,343.38)	981,199.27	1,742,405.01	69,014,860.55	169,478,567.17
	17	ENUGU	UZO UWANI	86,478,701.33	(6,685,343.38)	812,568.60	1,442,952.16	55,922,083.72	137,970,962.43
<b>ENUGU TOTAL</b>				<b>1,679,430,715.69</b>	<b>(113,650,837.46)</b>	<b>15,780,216.93</b>	<b>28,022,370.07</b>	<b>1,087,092,445.97</b>	<b>2,696,674,911.20</b>
15	1	GOMBE	AKKO	137,978,290.87	(6,685,343.38)	1,296,467.51	2,302,255.58	77,602,748.44	212,494,419.02
	2	GOMBE	BALANGA	100,204,318.39	(6,685,343.38)	941,536.84	1,671,972.81	62,623,316.83	158,755,801.49
	3	GOMBE	BILLIRI	100,853,444.89	(6,685,343.38)	947,636.14	1,682,803.90	61,379,454.02	158,177,995.57
	4	GOMBE	DUKKU	109,893,437.21	(6,685,343.38)	1,032,577.45	1,833,641.92	61,982,676.68	168,056,989.88
	5	GOMBE	FUNAKAYE	106,886,407.47	(6,685,343.38)	1,004,322.88	1,783,467.72	65,437,160.46	168,426,015.15
	6	GOMBE	GOMBE	116,385,720.06	(6,685,343.38)	1,093,580.04	1,941,969.79	69,252,191.11	181,988,117.62
	7	GOMBE	KALTUNGO	91,257,159.41	(6,685,343.38)	857,467.81	1,522,683.77	55,122,602.92	142,074,570.52
	8	GOMBE	KWAMI	97,890,113.17	(6,685,343.38)	919,792.17	1,633,358.82	60,561,050.87	154,318,971.65
	9	GOMBE	NAFADA	89,244,705.96	(6,685,343.38)	838,558.45	1,489,104.70	53,733,493.27	138,620,519.00
	10	GOMBE	SHOMGOM	84,637,305.78	(6,685,343.38)	795,266.53	1,412,227.30	55,327,622.11	135,487,078.35
	11	GOMBE	YAMALTU/DEBA	115,516,196.14	(6,685,343.38)	1,085,409.85	1,927,461.23	67,727,756.84	179,571,480.67
<b>GOMBE TOTAL</b>				<b>1,150,747,099.35</b>	<b>(73,538,777.18)</b>	<b>10,812,615.66</b>	<b>19,200,947.54</b>	<b>690,750,073.55</b>	<b>1,797,971,958.92</b>

16	1	IMO	ABOH MBAISE	90,298,568.69	(6,685,343.38)	848,460.72	1,506,689.07	62,437,532.32	148,405,907.43
	2	IMO	AHIAZU MBAISE	84,975,504.76	(6,685,343.38)	798,444.31	1,417,870.36	59,478,800.50	139,985,276.56
	3	IMO	EHIME MBANO	78,066,110.59	(6,685,343.38)	733,522.47	1,302,582.73	54,700,478.49	128,117,350.90
	4	IMO	EZINIHITE MBAISE	83,029,330.74	(6,685,343.38)	780,157.73	1,385,397.21	58,844,137.58	137,353,679.88
	5	IMO	IDEATO NORTH	89,032,875.20	(6,685,343.38)	836,568.05	1,485,570.17	57,984,969.68	142,654,639.73
	6	IMO	IDEATO SOUTH	89,330,999.40	(6,685,343.38)	839,369.28	1,490,544.56	58,161,059.05	143,136,628.92
	7	IMO	IHITE UBOMA	79,955,955.97	(6,685,343.38)	751,279.77	1,334,116.00	53,482,676.43	128,838,684.80
	8	IMO	IKEDURU	84,689,917.01	(6,685,343.38)	795,760.88	1,413,105.15	56,898,308.17	137,111,747.84
	9	IMO	ISIALA MBANO	95,283,006.13	(6,685,343.38)	895,295.35	1,589,857.58	62,806,208.24	153,889,023.92
	10	IMO	ISU	84,216,841.98	(6,685,343.38)	791,315.79	1,405,211.59	58,709,649.77	138,437,675.76
	11	IMO	MBAITOLI	103,877,940.05	(6,685,343.38)	976,054.81	1,733,269.52	67,446,814.73	167,348,735.73
	12	IMO	NGOR/OKPALA	88,223,054.87	(6,685,343.38)	828,958.84	1,472,057.80	58,167,394.92	142,006,123.06
	13	IMO	NJABA	79,698,423.55	(6,685,343.38)	748,859.96	1,329,818.91	56,395,503.08	131,487,262.11
	14	IMO	NKWANGELE	77,559,547.58	(6,685,343.38)	728,762.71	1,294,130.40	54,406,518.03	127,303,615.34
	15	IMO	NKWERRE	69,093,262.46	(6,685,343.38)	649,212.06	1,152,865.05	48,630,117.15	112,840,113.34
	16	IMO	OBOWO	74,896,194.12	(6,685,343.38)	703,737.39	1,249,690.65	53,168,273.82	123,332,552.60
	17	IMO	OGUTA	87,925,445.35	(6,685,343.38)	826,162.45	1,467,092.00	56,144,220.08	139,677,576.50
	18	IMO	OHAJI/EGBEMA	95,168,948.34	(6,685,343.38)	894,223.64	1,587,954.46	60,869,822.86	151,835,605.93
	19	IMO	OKIGWE	83,381,924.60	(6,685,343.38)	783,470.76	1,391,280.47	54,856,603.90	133,727,936.34
	20	IMO	ONUIMO	74,076,106.21	(6,685,343.38)	696,031.71	1,236,006.96	50,912,823.58	120,235,625.08
	21	IMO	ORLU	81,473,537.89	(6,685,343.38)	765,539.23	1,359,437.82	56,109,432.57	133,022,604.13
	22	IMO	ORSU	79,256,081.72	(6,685,343.38)	744,703.64	1,322,438.15	53,394,093.79	128,031,973.92
	23	IMO	ORU	76,661,083.62	(6,685,343.38)	720,320.59	1,279,138.96	52,416,098.44	124,391,298.23
	24	IMO	ORU WEST	79,304,881.65	(6,685,343.38)	745,162.17	1,323,252.41	53,093,917.00	127,781,869.85
	25	IMO	OWERRI MUNICIPAL	80,031,146.02	(6,685,343.38)	751,986.27	1,335,370.59	54,256,011.23	129,689,170.73
	26	IMO	OWERRI NORTH	85,139,535.40	(6,685,343.38)	799,985.57	1,420,607.32	60,015,914.93	140,690,699.84
	27	IMO	OWERRI WEST	76,164,521.37	(6,685,343.38)	715,654.81	1,270,853.50	50,914,975.39	122,380,661.69
<b>IMO TOTAL</b>				<b>2,250,810,745.27</b>	<b>(180,504,271.26)</b>	<b>21,149,000.97</b>	<b>37,556,209.42</b>	<b>1,524,702,355.75</b>	<b>3,653,714,040.14</b>
17	1	JIGAWA	AUYO	79,536,947.52	(6,685,343.38)	747,342.70	1,327,124.58	54,102,719.63	129,028,791.05
	2	JIGAWA	BABURA	94,069,241.35	(6,685,343.38)	883,890.61	1,569,605.15	63,200,072.83	153,037,466.55
	3	JIGAWA	BIRNIN KUDU	116,742,493.97	(6,685,343.38)	1,096,932.35	1,947,922.79	75,784,784.60	188,886,790.33
	4	JIGAWA	BIRNIWA	88,302,049.69	(6,685,343.38)	829,701.09	1,473,375.88	55,337,377.50	139,257,160.78
	5	JIGAWA	GAGARAWA	75,770,861.55	(6,685,343.38)	711,955.92	1,264,285.04	47,933,375.26	118,995,134.38
	6	JIGAWA	BUJI	74,329,203.03	(6,685,343.38)	698,409.85	1,240,230.05	49,962,885.97	119,545,385.52
	7	JIGAWA	DUTSE	104,337,794.88	(6,685,343.38)	980,375.68	1,740,942.50	67,747,793.07	168,121,562.75
	8	JIGAWA	GARKI	87,567,477.15	(6,685,343.38)	822,798.92	1,461,119.07	56,521,348.41	139,687,400.17
	9	JIGAWA	GUMEL	76,703,298.62	(6,685,343.38)	720,717.25	1,279,843.34	51,133,228.78	123,151,744.62
	10	JIGAWA	GURI	81,032,859.87	(6,685,343.38)	761,398.55	1,352,084.83	52,072,491.65	128,533,491.51
	11	JIGAWA	GWARAM	112,721,409.80	(6,685,343.38)	1,059,149.56	1,880,828.44	70,908,435.92	179,884,480.34
	12	JIGAWA	GWIWA	83,342,101.29	(6,685,343.38)	783,096.57	1,390,615.99	53,208,046.94	132,038,517.41
	13	JIGAWA	HADEJIA	70,354,318.46	(6,685,343.38)	661,061.15	1,173,906.57	50,949,966.73	116,453,909.53
	14	JIGAWA	JAHUN	96,699,765.69	(6,685,343.38)	908,607.46	1,613,497.12	65,709,675.14	158,246,202.03
	15	JIGAWA	KAFIN HAUSA	108,762,480.94	(6,685,343.38)	1,021,950.79	1,814,771.20	70,726,249.77	175,640,109.32
	16	JIGAWA	KAUGAMA	79,712,425.38	(6,685,343.38)	748,991.52	1,330,052.54	53,619,161.24	128,725,287.29
	17	JIGAWA	KAZAURE	84,350,856.44	(6,685,343.38)	792,575.01	1,407,447.71	57,628,452.06	137,493,987.83
	18	JIGAWA	KIRI-KASAMMA	87,976,468.67	(6,685,343.38)	826,641.88	1,467,943.36	61,218,260.46	144,803,970.98
	19	JIGAWA	KIYAWA	90,892,588.72	(6,685,343.38)	854,042.24	1,516,600.68	58,993,533.22	145,571,421.48
	20	JIGAWA	MAIGATARI	91,678,508.34	(6,685,343.38)	861,426.87	1,529,714.24	59,806,676.40	147,190,982.48
	21	JIGAWA	MALAM MADORI	85,884,379.77	(6,685,343.38)	806,984.25	1,433,035.52	57,618,768.94	139,057,825.10
	22	JIGAWA	MIGA	78,778,230.50	(6,685,343.38)	740,213.67	1,314,464.90	53,675,108.17	127,822,673.86
	23	JIGAWA	RINGIM	96,678,101.74	(6,685,343.38)	908,403.90	1,613,135.64	61,278,152.36	153,792,450.26
	24	JIGAWA	RONI	71,494,273.80	(6,685,343.38)	671,772.37	1,192,927.45	47,625,547.61	114,299,177.84
	25	JIGAWA	SULE TAKARKAR	89,733,850.99	(6,685,343.38)	843,154.54	1,497,266.40	53,965,004.11	139,353,932.67
	26	JIGAWA	TAURA	81,612,482.69	(6,685,343.38)	766,844.78	1,361,756.20	54,073,550.72	131,129,291.01
	27	JIGAWA	YANKWASHI	75,624,138.06	(6,685,343.38)	710,577.28	1,261,836.86	49,770,179.88	120,681,388.70
<b>JIGAWA TOTAL</b>				<b>2,364,688,608.90</b>	<b>(180,504,271.26)</b>	<b>22,219,016.76</b>	<b>39,456,334.03</b>	<b>1,554,570,847.34</b>	<b>3,800,430,535.77</b>

18	1	KADUNA	BIRNIN GWARI	141,590,189.00	(6,685,343.38)	1,330,405.52	2,362,522.39	68,588,206.41	207,185,979.95	
	2	KADUNA	CHIKUN	143,972,633.59	(6,685,343.38)	1,352,791.38	2,402,275.00	82,441,885.39	223,484,241.97	
	3	KADUNA	GIWA	119,148,851.66	(6,685,343.38)	1,119,542.90	1,988,074.40	72,660,377.76	188,231,503.33	
	4	KADUNA	KAJURU	91,742,911.22	(6,685,343.38)	862,032.01	1,530,788.85	51,673,226.24	139,123,614.95	
	5	KADUNA	IGABI	150,821,204.45	(6,685,343.38)	1,417,141.71	2,516,547.76	89,851,147.59	237,920,698.14	
	6	KADUNA	IKARA	101,036,602.16	(6,685,343.38)	949,357.12	1,685,859.99	61,602,371.60	158,588,847.49	
	7	KADUNA	JABA	88,103,718.35	(6,685,343.38)	827,837.54	1,470,066.60	56,994,042.19	140,710,321.30	
	8	KADUNA	JEMAA	117,392,428.08	(6,685,343.38)	1,103,039.24	1,958,767.36	71,740,839.77	185,509,731.07	
	9	KADUNA	KACHIA	129,496,059.60	(6,685,343.38)	1,216,767.02	2,160,724.15	67,621,209.17	193,809,416.56	
	10	KADUNA	KADUNA NORTH	122,335,043.12	(6,685,343.38)	1,149,480.89	2,041,238.03	81,179,971.32	200,020,389.99	
	11	KADUNA	KADUNA SOUTH	130,611,795.15	(6,685,343.38)	1,227,250.66	2,179,340.91	86,523,142.13	213,856,185.47	
	12	KADUNA	KAGARKO	112,871,325.93	(6,685,343.38)	1,060,558.19	1,883,329.89	67,223,005.71	176,352,876.34	
	13	KADUNA	KAURA	97,788,070.81	(6,685,343.38)	918,833.36	1,631,656.18	65,027,686.47	158,680,903.44	
	14	KADUNA	KAURU	100,689,615.87	(6,685,343.38)	946,096.77	1,680,070.31	58,743,100.99	155,373,540.56	
	15	KADUNA	KUBAU	116,558,087.28	(6,685,343.38)	1,095,199.63	1,944,845.85	72,136,532.79	185,049,322.17	
	16	KADUNA	KUDAN	90,406,363.45	(6,685,343.38)	849,473.58	1,508,487.70	55,035,301.95	141,114,283.30	
	17	KADUNA	LERE	125,793,497.07	(6,685,343.38)	1,181,977.12	2,098,944.54	78,008,091.26	200,397,166.61	
	18	KADUNA	MAKARFI	84,610,482.18	(6,685,343.38)	795,014.50	1,411,779.73	55,904,033.43	136,035,966.46	
	19	KADUNA	SABON GARI	111,643,423.31	(6,685,343.38)	1,049,020.61	1,862,841.55	72,713,455.61	180,583,397.71	
	20	KADUNA	SANGA	93,604,867.81	(6,685,343.38)	879,527.27	1,561,856.78	56,271,513.90	145,632,422.38	
	21	KADUNA	SOBA	119,312,059.67	(6,685,343.38)	1,121,076.43	1,990,797.63	73,478,422.28	189,217,012.63	
	22	KADUNA	ZANGON KATAF	133,486,140.79	(6,685,343.38)	1,254,258.51	2,227,301.19	76,239,905.31	206,522,262.42	
	23	KADUNA	ZARIA	136,300,882.62	(6,685,343.38)	1,280,706.30	2,274,266.95	87,217,457.86	220,387,970.35	
KADUNA TOTAL				2,659,316,253.16	(153,762,897.74)	24,987,388.27	44,372,383.74	1,608,874,927.15	4,183,788,054.57	
19	1	KANO	AJINGI	87,467,018.83	(6,685,343.38)	821,855.00	1,459,442.86	63,144,456.61	146,207,429.93	
	2	KANO	ALBASU	89,589,214.05	(6,685,343.38)	841,795.51	1,494,853.04	65,059,084.85	150,299,604.06	
	3	KANO	BAGWAI	81,687,712.75	(6,685,343.38)	767,551.66	1,363,011.46	61,794,796.72	138,927,729.21	
	4	KANO	BEBEJI	88,619,875.06	(6,685,343.38)	832,687.43	1,478,679.00	64,904,393.98	149,150,292.10	
	5	KANO	BICHI	107,410,205.87	(6,685,343.38)	1,009,244.58	1,792,207.63	75,453,020.08	178,979,334.78	
	6	KANO	BUNKURE	85,574,239.39	(6,685,343.38)	804,070.12	1,427,860.63	62,756,414.45	143,877,241.21	
	7	KANO	DALA	138,126,130.24	(6,685,343.38)	1,297,856.64	2,304,722.37	92,389,876.93	227,433,242.79	
	8	KANO	DANBATTA	94,107,513.08	(6,685,343.38)	884,250.21	1,570,243.73	67,188,774.04	157,065,437.69	
	9	KANO	DAWAKIN KUDU	101,161,923.56	(6,685,343.38)	950,534.66	1,687,951.06	69,271,362.61	166,386,428.51	
	10	KANO	DAWAKIN TOFA	101,870,433.02	(6,685,343.38)	957,191.93	1,699,772.99	71,959,445.18	169,801,499.74	
	11	KANO	DOGUWA	94,419,812.34	(6,685,343.38)	887,184.63	1,575,454.65	60,400,188.02	150,597,296.25	
	12	KANO	FAGGE	92,501,571.01	(6,685,343.38)	869,160.51	1,543,447.57	66,096,135.30	154,324,971.01	
	13	KANO	GABASAWA	96,651,063.53	(6,685,343.38)	908,149.85	1,612,684.49	67,557,808.59	160,044,363.08	
	14	KANO	GARKO	86,213,182.38	(6,685,343.38)	810,073.74	1,438,521.80	61,753,314.71	143,529,749.25	
	15	KANO	GARUN MALLAM	85,763,301.14	(6,685,343.38)	805,846.58	1,431,015.25	56,253,540.31	137,568,359.90	
	16	KANO	GAYA	92,690,477.05	(6,685,343.38)	870,935.50	1,546,599.59	66,357,699.14	154,780,367.90	
	17	KANO	GEZAWA	105,846,099.25	(6,685,343.38)	994,547.97	1,766,109.51	76,047,157.34	177,968,570.70	
	18	KANO	GWALE	127,255,766.56	(6,685,343.38)	1,195,716.85	2,123,343.43	85,609,539.50	209,499,022.97	
	19	KANO	GWARZO	87,491,483.12	(6,685,343.38)	822,084.87	1,459,851.06	64,321,972.11	147,410,047.78	
	20	KANO	KABO	84,303,871.06	(6,685,343.38)	792,133.53	1,406,663.73	60,716,622.89	140,533,947.83	
	21	KANO	KANO MUNICIPAL	122,831,611.25	(6,685,343.38)	1,154,146.73	2,049,523.59	86,023,881.50	205,373,819.68	
	22	KANO	KARAYE	81,749,209.54	(6,685,343.38)	768,129.49	1,364,037.58	59,231,757.92	136,427,791.15	
	23	KANO	KIBIYA	82,501,698.46	(6,685,343.38)	775,200.00	1,376,593.33	58,673,364.54	136,641,512.96	
	24	KANO	KIRU	106,437,117.74	(6,685,343.38)	1,000,101.28	1,775,971.03	73,980,468.22	176,508,314.89	
	25	KANO	KUMBOTSO	108,755,133.32	(6,685,343.38)	1,021,881.75	1,814,648.60	77,710,024.40	182,616,344.69	
19	19	26	KANO	KUNCHI	83,395,592.36	(6,685,343.38)	783,599.18	1,391,508.52	55,598,913.43	134,484,270.12
	27	KANO	KURA	81,672,113.84	(6,685,343.38)	767,405.09	1,362,751.19	59,613,583.76	136,730,510.49	
	28	KANO	MADOBI	81,746,045.27	(6,685,343.38)	768,099.76	1,363,984.78	58,659,855.98	135,852,642.41	
	29	KANO	MAKODA	96,882,629.51	(6,685,343.38)	910,325.68	1,616,548.32	68,913,923.89	161,638,084.03	
	30	KANO	MINJIBIR	97,640,540.16	(6,685,343.38)	917,447.14	1,629,194.54	67,885,241.58	161,387,080.04	
	31	KANO	NASSARAWA	168,817,906.34	(6,685,343.38)	1,586,241.79	2,816,834.18	113,655,926.28	280,191,565.21	
	32	KANO	RANO	84,557,161.75	(6,685,343.38)	794,513.49	1,410,890.05	59,713,762.24	139,790,984.14	
	33	KANO	RIMIN GADO	83,683,774.91	(6,685,343.38)	786,307.00	1,396,317.03	54,854,388.91	134,035,444.46	
	34	KANO	ROGO	100,171,598.02	(6,685,343.38)	941,229.39	1,671,426.85	69,552,651.33	165,651,562.21	
	35	KANO	SHANONO	82,651,223.49	(6,685,343.38)	776,604.97	1,379,088.25	59,136,122.15	137,257,695.48	
	36	KANO	SUMAILA	104,610,232.36	(6,685,343.38)	982,935.55	1,745,488.29	72,651,130.93	173,304,443.75	
	37	KANO	TAKAI	91,864,554.30	(6,685,343.38)	863,174.99	1,532,818.54	66,564,152.88	154,139,357.33	
	38	KANO	TARAUNI	95,525,690.48	(6,685,343.38)	897,575.65	1,593,906.93	68,790,553.74	160,122,383.42	
	39	KANO	TOFA	75,202,936.23	(6,685,343.38)	706,619.59	1,254,808.84	54,010,881.37	124,489,902.65	
	40	KANO	TSANYAWA	82,913,907.87	(6,685,343.38)	779,073.19	1,383,471.31	61,177,109.15	139,568,218.15	
	41	KANO	TUDUN WADA	102,235,793.02	(6,685,343.38)	960,624.92	1,705,869.26	70,030,830.21	168,247,774.03	
	42	KANO	UNGOGO	119,531,194.67	(6,685,343.38)	1,123,135.46	1,994,454.04	86,517,840.28	202,481,281.06	
	43	KANO	WARAWA	78,006,293.31	(6,685,343.38)	732,960.41	1,301,584.64	57,723,103.56	131,078,598.54	
	44	KANO	WUDIL	91,724,542.17	(6,685,343.38)	861,859.41	1,530,482.35	64,465,664.86	151,897,205.41	
	KANO TOTAL				4,233,859,393.67	(294,155,108.72)	39,782,063.68	70,644,637.88	2,984,170,736.47	7,034,301,722.98

20	20	1	KATSINA	BAKORI	93,205,557.34	(6,685,343.38)	875,775.29	1,555,194.03	55,341,998.81	144,293,182.09
		2	KATSINA	BATAGARAWA	96,042,862.50	(6,685,343.38)	902,435.09	1,602,536.27	59,550,451.14	151,412,941.62
		3	KATSINA	BATSARI	104,485,560.98	(6,685,343.38)	981,764.12	1,743,408.07	62,467,700.94	162,993,090.73
		4	KATSINA	BAURE	97,965,604.82	(6,685,343.38)	920,501.50	1,634,618.45	61,086,600.79	154,921,982.19
		5	KATSINA	BINDAWA	91,619,216.28	(6,685,343.38)	860,869.75	1,528,724.92	55,698,839.80	143,022,307.38
		6	KATSINA	CHARANCHI	85,699,215.21	(6,685,343.38)	805,244.42	1,429,945.93	53,936,392.00	135,185,454.18
		7	KATSINA	DAN-MUSA	85,979,668.67	(6,685,343.38)	807,879.61	1,434,625.48	51,076,643.20	132,613,473.58
		8	KATSINA	DANDUME	92,058,419.05	(6,685,343.38)	864,996.58	1,536,053.30	54,907,812.39	142,681,937.94
		9	KATSINA	DANJA	86,346,420.18	(6,685,343.38)	811,325.66	1,440,744.96	52,512,614.38	134,425,761.80
		10	KATSINA	DAURA	104,107,321.83	(6,685,343.38)	978,210.12	1,737,096.91	63,751,969.87	163,889,255.35
		11	KATSINA	DUTSI	85,921,553.64	(6,685,343.38)	807,333.55	1,433,655.79	51,833,600.37	133,310,799.97
		12	KATSINA	DUTSINMA	95,430,658.23	(6,685,343.38)	896,682.71	1,592,321.25	57,768,756.63	149,003,075.45
		13	KATSINA	FASKARI	103,997,783.03	(6,685,343.38)	977,180.88	1,735,269.18	60,920,433.63	160,945,323.34
		14	KATSINA	FUNTUA	103,754,614.76	(6,685,343.38)	974,896.02	1,731,211.76	64,451,306.48	164,226,685.65
		15	KATSINA	INGAWA	90,604,276.81	(6,685,343.38)	851,333.21	1,511,790.01	57,778,559.30	144,060,615.94
		16	KATSINA	JIBIA	102,072,540.52	(6,685,343.38)	959,090.97	1,703,145.28	57,777,961.58	155,827,394.97
		17	KATSINA	KAFUR	105,368,072.60	(6,685,343.38)	990,056.35	1,758,133.33	61,739,195.42	163,170,114.32
		18	KATSINA	KAITA	100,866,214.76	(6,685,343.38)	947,756.13	1,683,016.97	59,529,650.36	156,341,294.83
		19	KATSINA	KANKARA	110,611,309.28	(6,685,343.38)	1,039,322.69	1,845,620.07	66,862,284.40	173,673,193.06
		20	KATSINA	KANKIA	88,082,273.45	(6,685,343.38)	827,636.04	1,469,708.78	55,588,619.57	139,282,894.46
		21	KATSINA	KATSINA	121,312,569.62	(6,685,343.38)	1,139,873.56	2,024,177.41	75,555,576.44	193,346,853.66
		22	KATSINA	KURFI	85,360,738.25	(6,685,343.38)	802,064.03	1,424,298.23	51,541,672.16	132,443,429.29
		23	KATSINA	KUSADA	80,643,269.54	(6,685,343.38)	757,737.89	1,345,584.26	49,352,330.16	125,413,578.48
		24	KATSINA	MAIADUA	98,101,328.65	(6,685,343.38)	921,776.79	1,636,883.09	61,535,252.13	155,509,897.27
		25	KATSINA	MALUMFASHI	97,622,602.30	(6,685,343.38)	917,278.59	1,628,895.23	59,352,604.63	152,836,037.37
		26	KATSINA	MANI	92,602,053.84	(6,685,343.38)	870,104.66	1,545,124.19	58,640,835.36	146,972,774.68
		27	KATSINA	MASHI	94,546,907.47	(6,685,343.38)	888,378.84	1,577,575.31	58,182,740.00	148,510,258.24
		28	KATSINA	MATAZU	79,638,238.78	(6,685,343.38)	748,294.45	1,328,814.69	51,271,979.27	126,301,983.81
		29	KATSINA	MUSAWA	95,292,191.21	(6,685,343.38)	895,381.65	1,590,010.84	58,012,986.49	149,105,226.82
		30	KATSINA	RIMI	85,959,292.03	(6,685,343.38)	807,688.14	1,434,285.48	55,864,767.88	137,380,690.15
		31	KATSINA	SABUWA	89,061,361.84	(6,685,343.38)	836,835.72	1,486,045.49	53,749,543.60	138,448,443.27
		32	KATSINA	SAFANA	95,561,012.96	(6,685,343.38)	897,907.55	1,594,496.30	59,455,293.54	150,823,366.98
		33	KATSINA	SANDAMU	92,616,622.89	(6,685,343.38)	870,241.56	1,545,367.28	53,897,420.42	142,244,308.76
		34	KATSINA	ZANGO	90,771,889.41	(6,685,343.38)	852,908.13	1,514,586.73	55,984,193.05	142,438,233.94
<b>KATSINA TOTAL</b>			<b>3,223,309,222.75</b>	<b>(227,301,674.92)</b>	<b>30,286,762.23</b>	<b>53,782,965.29</b>	<b>1,966,978,586.21</b>	<b>5,047,055,861.55</b>		
21	21	1	KEBBI	ALIERU	72,677,769.81	(6,685,343.38)	682,892.70	1,212,674.83	44,821,701.24	112,709,695.20
		2	KEBBI	AREWA	118,752,597.87	(6,685,343.38)	1,115,819.63	1,981,462.65	58,934,792.26	174,099,329.02
		3	KEBBI	ARGUNGU	100,024,333.99	(6,685,343.38)	939,845.67	1,668,969.66	60,304,057.48	156,251,863.42
		4	KEBBI	AUGIE	82,586,932.46	(6,685,343.38)	776,000.88	1,378,015.52	50,956,019.01	129,011,624.48
		5	KEBBI	BAGUDO	109,989,694.98	(6,685,343.38)	1,033,481.90	1,835,248.04	65,364,744.12	171,537,825.66
		6	KEBBI	BIRNIN-KEBBI	134,565,738.26	(6,685,343.38)	1,264,402.59	2,245,314.96	69,023,171.18	200,413,283.61
		7	KEBBI	BUNZA	91,675,913.62	(6,685,343.38)	861,402.49	1,529,670.95	51,454,998.67	138,836,642.35
		8	KEBBI	DANDI KAMBA	97,392,343.75	(6,685,343.38)	915,115.04	1,625,053.22	54,182,052.82	147,429,221.46
		9	KEBBI	DANKO /WASAGU	120,991,862.92	(6,685,343.38)	1,136,860.14	2,018,826.22	68,638,595.82	186,100,801.73
		10	KEBBI	FAKAI	84,247,524.94	(6,685,343.38)	791,604.09	1,405,723.56	51,425,232.03	131,184,741.23
		11	KEBBI	GWANDU	88,987,373.67	(6,685,343.38)	836,140.51	1,484,810.95	54,988,501.50	139,611,483.25
		12	KEBBI	JEGA	98,172,415.75	(6,685,343.38)	922,444.73	1,638,069.22	60,049,188.14	154,096,774.47
		13	KEBBI	KALGO	81,700,893.89	(6,685,343.38)	767,675.51	1,363,231.40	47,144,455.15	124,290,912.57
		14	KEBBI	KOKO/BESSE	93,757,115.14	(6,685,343.38)	880,957.82	1,564,397.12	55,417,188.87	144,934,315.57
		15	KEBBI	MAIYAMA	108,468,104.55	(6,685,343.38)	1,019,184.78	1,809,859.34	57,937,311.11	162,549,116.40
		16	KEBBI	NGASKI	86,903,971.80	(6,685,343.38)	816,564.51	1,450,048.06	51,850,093.97	134,335,334.97
		17	KEBBI	SAKABA	85,641,154.16	(6,685,343.38)	804,698.87	1,428,977.15	47,686,470.91	128,875,957.71
		18	KEBBI	SHANGA	88,874,047.55	(6,685,343.38)	835,075.68	1,482,920.03	52,134,610.40	136,641,310.29
		19	KEBBI	SURU	107,525,708.07	(6,685,343.38)	1,010,329.86	1,794,134.86	54,894,180.72	158,539,010.13
		20	KEBBI	YAURI	82,626,072.96	(6,685,343.38)	776,368.65	1,378,668.60	48,862,790.96	126,958,557.78
		21	KEBBI	ZURU	98,692,536.64	(6,685,343.38)	927,331.88	1,646,747.77	56,725,247.20	151,306,520.10
<b>KEBBI TOTAL</b>			<b>2,034,254,106.78</b>	<b>(140,392,210.98)</b>	<b>19,114,197.92</b>	<b>33,942,824.11</b>	<b>1,162,795,403.55</b>	<b>3,109,714,321.39</b>		

22	22	1	KOGI	ADAVI	105,417,796.93	(6,685,343.38)	990,523.57	1,758,963.02	60,807,436.35	162,289,376.49
		2	KOGI	AJAOKUTA	93,213,121.63	(6,685,343.38)	875,846.36	1,555,320.24	51,259,040.92	140,217,985.78
		3	KOGI	ANKPA	117,639,476.79	(6,685,343.38)	1,105,360.55	1,962,889.52	68,596,850.77	182,619,234.25
		4	KOGI	BASSA	93,145,732.89	(6,685,343.38)	875,213.16	1,554,195.82	53,371,635.22	142,261,433.71
		5	KOGI	DEKINA	127,359,148.70	(6,685,343.38)	1,196,688.24	2,125,068.43	67,755,136.39	191,750,698.39
		6	KOGI	IBAJI	99,022,670.20	(6,685,343.38)	930,433.87	1,652,256.26	51,953,356.66	146,873,373.61
		7	KOGI	IDAH	83,089,013.25	(6,685,343.38)	780,718.51	1,386,393.05	46,177,673.05	124,748,454.49
		8	KOGI	IGALAMELA	97,363,842.50	(6,685,343.38)	914,847.24	1,624,577.66	54,331,220.69	147,549,144.71
		9	KOGI	IJUMU	95,485,098.40	(6,685,343.38)	897,194.24	1,593,229.62	50,973,089.95	142,263,268.83
		10	KOGI	KABBA/BUNU	100,949,412.41	(6,685,343.38)	948,537.87	1,684,405.18	54,023,512.58	150,920,524.65
		11	KOGI	KOGI	88,864,619.22	(6,685,343.38)	834,987.09	1,482,762.71	50,491,444.28	134,988,469.92
		12	KOGI	KOTON KARFE	113,454,106.30	(6,685,343.38)	1,066,034.10	1,893,053.95	59,978,632.81	169,706,483.78
		13	KOGI	MOPA-MURO	74,886,481.27	(6,685,343.38)	703,646.13	1,249,528.59	41,900,602.06	112,054,914.67
		14	KOGI	OFU	108,873,699.51	(6,685,343.38)	1,022,995.82	1,816,626.95	59,609,000.53	164,636,979.43
		15	KOGI	OGORI/MAGONGO	72,701,541.90	(6,685,343.38)	683,116.07	1,213,071.48	41,372,812.12	109,285,198.19
		16	KOGI	OKEHI	105,400,666.90	(6,685,343.38)	990,362.61	1,758,677.19	60,545,035.69	162,009,399.02
		17	KOGI	OKENE	131,820,610.40	(6,685,343.38)	1,238,608.90	2,199,510.76	74,921,603.27	203,494,989.95
		18	KOGI	OLAMABORO	99,574,192.40	(6,685,343.38)	935,616.06	1,661,458.76	55,781,537.23	151,267,461.07
		19	KOGI	OMALA	94,281,420.20	(6,685,343.38)	885,884.28	1,573,145.48	49,595,097.97	139,650,204.54
		20	KOGI	YAGBA EAST	101,092,476.64	(6,685,343.38)	949,882.12	1,686,792.30	54,451,124.04	151,494,931.72
		21	KOGI	YAGBA WEST	98,915,497.00	(6,685,343.38)	929,426.85	1,650,468.00	53,390,403.74	148,200,452.22
<b>KOGI TOTAL</b>			<b>2,102,550,625.45</b>	<b>(140,392,210.98)</b>	<b>19,755,923.64</b>	<b>35,082,394.98</b>	<b>1,161,286,246.32</b>	<b>3,178,282,979.41</b>		
23	23	1	KWARA	ASA	85,428,616.80	(6,685,343.38)	802,701.83	1,425,430.83	53,066,674.00	134,038,080.08
		2	KWARA	BARUTEN	140,482,407.91	(6,685,343.38)	1,319,996.62	2,344,038.36	62,991,754.84	200,452,854.35
		3	KWARA	EDU	107,670,947.47	(6,685,343.38)	1,011,694.55	1,796,558.27	62,036,592.52	165,830,449.43
		4	KWARA	EKITI	65,569,211.72	(6,685,343.38)	616,099.48	1,094,064.02	44,509,065.21	105,103,097.05
		5	KWARA	IFELODUN	113,769,425.02	(6,685,343.38)	1,068,996.89	1,898,315.25	62,583,270.53	172,634,664.30
		6	KWARA	ILORIN EAST	97,783,373.87	(6,685,343.38)	918,789.23	1,631,577.81	62,376,219.07	156,024,616.60
		7	KWARA	ILORIN SOUTH	98,837,206.67	(6,685,343.38)	928,691.22	1,649,161.68	62,899,944.49	157,629,660.69
		8	KWARA	ILORIN WEST	116,550,751.22	(6,685,343.38)	1,095,130.70	1,944,723.44	81,545,932.20	194,451,194.19
		9	KWARA	IREPODUN	84,258,551.94	(6,685,343.38)	791,707.70	1,405,907.55	55,717,578.16	135,488,401.97
		10	KWARA	KAI AMA	112,049,304.39	(6,685,343.38)	1,052,834.34	1,869,613.94	52,795,187.94	161,081,597.23
		11	KWARA	MORO	88,824,772.67	(6,685,343.38)	834,612.69	1,482,097.85	50,957,546.50	135,413,686.33
		12	KWARA	OFFA	78,897,078.95	(6,685,343.38)	741,330.39	1,316,447.96	48,672,090.54	122,941,604.46
		13	KWARA	OKE-ERO	66,014,514.08	(6,685,343.38)	620,283.61	1,101,494.17	44,840,084.54	105,891,033.02
		14	KWARA	OSIN	65,734,580.78	(6,685,343.38)	617,653.31	1,096,823.31	45,093,399.80	105,857,113.81
		15	KWARA	OYUN	75,057,955.87	(6,685,343.38)	705,257.33	1,252,389.75	49,219,485.81	119,549,745.38
		16	KWARA	PATEGI	90,846,099.64	(6,685,343.38)	853,605.42	1,515,824.98	51,378,941.64	137,909,128.29
<b>KWARA TOTAL</b>			<b>1,487,774,799.00</b>	<b>(106,965,494.08)</b>	<b>13,979,385.31</b>	<b>24,824,469.15</b>	<b>890,683,767.79</b>	<b>2,310,296,927.17</b>		
24	24	1	LAGOS	AGEGE	127,485,455.71	(6,685,343.38)	1,197,875.05	2,127,175.94	360,091,419.54	484,216,582.86
		2	LAGOS	AJEROMI/IFELODUN	163,865,703.70	(6,685,343.38)	1,539,710.05	2,734,203.53	386,889,281.26	548,343,555.16
		3	LAGOS	ALIMOSHO	264,264,695.70	(6,685,343.38)	2,483,076.07	4,409,424.59	457,852,103.00	722,323,955.98
		4	LAGOS	AMOWO-ODOFIN	103,286,140.14	(6,685,343.38)	970,494.16	1,723,394.97	343,143,205.94	442,437,891.82
		5	LAGOS	APAPA	86,837,415.94	(6,685,343.38)	815,939.14	1,448,937.54	331,092,619.98	413,509,569.21
		6	LAGOS	BADAGRY	97,081,027.29	(6,685,343.38)	912,189.86	1,619,858.71	333,929,535.73	426,857,268.21
		7	LAGOS	EPE	89,135,214.88	(6,685,343.38)	837,529.65	1,487,277.77	326,794,628.66	411,569,307.58
		8	LAGOS	ETI-OSA	107,532,154.12	(6,685,343.38)	1,010,390.43	1,794,242.41	339,511,317.80	443,162,761.38
		9	LAGOS	IBEJU-LEKKI	71,803,152.07	(6,685,343.38)	674,674.64	1,198,081.28	319,152,373.79	386,142,938.40
		10	LAGOS	IFAKO/IJAYE	122,431,603.60	(6,685,343.38)	1,150,388.19	2,042,849.21	356,258,696.27	475,198,193.88
		11	LAGOS	IKEJA	105,836,064.63	(6,685,343.38)	994,453.68	1,765,942.08	342,549,068.68	444,460,185.69
		12	LAGOS	IKORODU	145,519,339.48	(6,685,343.38)	1,367,324.49	2,428,082.77	369,138,563.95	511,767,967.31
		13	LAGOS	KOSOFE	157,442,522.65	(6,685,343.38)	1,479,356.75	2,627,028.67	384,652,360.46	539,515,925.14
		14	LAGOS	LAGOS ISLAND	84,753,744.30	(6,685,343.38)	796,360.61	1,414,170.15	330,145,228.07	410,424,159.75
		15	LAGOS	LAGOS MAINLAND	102,269,004.14	(6,685,343.38)	960,936.97	1,706,423.41	343,089,888.99	441,340,910.13
		16	LAGOS	MUSHIN	153,104,382.65	(6,685,343.38)	1,438,594.85	2,554,644.04	380,781,024.24	531,193,302.40
		17	LAGOS	OJO	148,560,092.08	(6,685,343.38)	1,395,895.92	2,478,819.66	376,604,370.81	522,353,835.09
		18	LAGOS	OSHODI/ISOLO	151,692,277.83	(6,685,343.38)	1,425,326.47	2,531,082.17	379,406,259.96	528,369,603.05
		19	LAGOS	SOMOLU	117,319,792.97	(6,685,343.38)	1,102,356.75	1,957,555.39	353,245,571.60	466,939,933.33
		20	LAGOS	SURULERE	134,198,915.02	(6,685,343.38)	1,260,955.85	2,239,194.28	365,355,690.83	496,369,412.61
<b>LAGOS TOTAL</b>			<b>2,534,418,698.88</b>	<b>(133,706,867.60)</b>	<b>23,813,829.58</b>	<b>42,288,388.58</b>	<b>7,179,683,209.55</b>	<b>9,646,497,258.99</b>		



25	25	1	NASSARAWA	AKWANGA	87,806,523.39	(6,685,343.38)	825,045.04	1,465,107.71	50,757,373.52	134,168,706.28
		2	NASSARAWA	AWE	98,973,806.22	(6,685,343.38)	929,974.73	1,651,440.93	50,655,043.24	145,524,921.74
		3	NASSARAWA	DOMA	101,340,391.69	(6,685,343.38)	952,211.57	1,690,928.92	53,886,695.66	151,184,884.46
		4	NASSARAWA	KARU	119,567,852.05	(6,685,343.38)	1,123,479.89	1,995,065.69	61,761,106.37	177,762,160.63
		5	NASSARAWA	KEANA	85,376,591.89	(6,685,343.38)	802,212.99	1,424,562.76	46,671,693.62	127,589,717.88
		6	NASSARAWA	KEFFI	80,282,538.67	(6,685,343.38)	754,348.40	1,339,565.24	48,274,907.86	123,966,016.80
		7	NASSARAWA	KOKONA	91,730,011.20	(6,685,343.38)	861,910.80	1,530,573.60	50,317,329.41	137,754,481.63
		8	NASSARAWA	LAFIA	143,535,347.46	(6,685,343.38)	1,348,682.56	2,394,978.60	76,732,289.39	217,325,954.63
		9	NASSARAWA	NASARAWA	133,020,600.80	(6,685,343.38)	1,249,884.21	2,219,533.36	59,891,187.86	189,695,862.86
		10	NASSARAWA	NASARAWA EGGON	101,758,734.37	(6,685,343.38)	956,142.39	1,697,909.23	55,025,000.48	152,752,443.10
		11	NASSARAWA	OBI	97,402,773.33	(6,685,343.38)	915,213.04	1,625,227.25	54,994,516.58	148,252,386.82
		12	NASSARAWA	TOTO	103,483,455.49	(6,685,343.38)	972,348.17	1,726,687.30	51,432,442.56	150,929,590.14
		13	NASSARAWA	WAMBA	83,072,918.63	(6,685,343.38)	780,567.29	1,386,124.50	45,911,508.75	124,465,775.79
<b>NASSARAWA TOTAL</b>					<b>1,327,351,545.20</b>	<b>(86,909,463.94)</b>	<b>12,472,021.10</b>	<b>22,147,705.09</b>	<b>706,311,095.31</b>	<b>1,981,372,902.77</b>
26	26	1	NIGER	AGAIE	91,344,847.82	(6,685,343.38)	858,291.74	1,524,146.91	53,328,362.11	140,370,305.19
		2	NIGER	AGWARA	78,425,780.06	(6,685,343.38)	736,901.98	1,308,584.04	44,303,453.01	118,089,375.71
		3	NIGER	BIDA	89,813,799.72	(6,685,343.38)	843,905.75	1,498,600.39	59,936,076.96	145,407,039.45
		4	NIGER	BORGU	146,203,672.56	(6,685,343.38)	1,373,754.60	2,439,501.30	57,997,539.78	201,329,124.87
		5	NIGER	BOSSO	87,759,588.15	(6,685,343.38)	824,604.03	1,464,324.57	55,056,022.40	138,419,195.78
		6	NIGER	EDATI	92,429,446.23	(6,685,343.38)	868,482.81	1,542,244.12	56,605,561.06	144,760,390.85
		7	NIGER	GBAKO	87,548,032.73	(6,685,343.38)	822,616.22	1,460,794.63	52,677,919.29	135,824,019.49
		8	NIGER	GURARA	78,229,714.08	(6,685,343.38)	735,059.71	1,305,312.56	48,315,493.36	121,900,236.33
		9	NIGER	KATCHA	84,414,364.93	(6,685,343.38)	793,171.74	1,408,507.39	52,045,527.72	131,976,228.40
		10	NIGER	KONTAGORA	92,963,928.39	(6,685,343.38)	873,504.90	1,551,162.30	55,604,134.94	144,307,387.15
		11	NIGER	LAPAI	90,806,673.11	(6,685,343.38)	853,234.96	1,515,167.12	50,605,133.38	137,094,865.19
		12	NIGER	LAVUN	105,664,536.04	(6,685,343.38)	992,841.97	1,763,080.02	62,534,501.00	164,269,615.65
		13	NIGER	MAGAMA	108,239,693.17	(6,685,343.38)	1,017,038.59	1,806,048.15	59,155,689.03	163,533,125.56
		14	NIGER	MARIGA	119,850,067.06	(6,685,343.38)	1,126,131.63	1,999,774.63	61,280,835.52	177,571,465.46
		15	NIGER	MASHEGU	141,415,627.43	(6,685,343.38)	1,328,765.31	2,359,609.72	63,144,776.80	201,563,435.88
		16	NIGER	MINNA	89,563,071.23	(6,685,343.38)	841,549.87	1,494,416.83	61,519,805.42	146,733,499.96
		17	NIGER	MOKWA	121,564,036.02	(6,685,343.38)	1,142,236.38	2,028,373.29	66,720,957.10	184,770,259.40
		18	NIGER	MUYA	82,113,894.43	(6,685,343.38)	771,556.13	1,370,122.58	49,830,961.78	127,401,191.54
		19	NIGER	PAIKORO	94,503,634.94	(6,685,343.38)	887,972.24	1,576,853.28	56,338,378.61	146,621,495.69
		20	NIGER	RAFI	108,999,359.11	(6,685,343.38)	1,024,176.54	1,818,723.66	59,188,683.37	164,345,599.31
		21	NIGER	RIJAU	102,539,021.84	(6,685,343.38)	963,474.11	1,710,928.82	58,486,238.60	157,014,319.99
		22	NIGER	SHIRORO	121,216,834.66	(6,685,343.38)	1,138,974.02	2,022,580.01	65,581,337.28	183,274,382.59
		23	NIGER	SULEJA	88,648,915.02	(6,685,343.38)	832,960.30	1,479,163.55	63,330,788.38	147,606,483.87
		24	NIGER	TAFA	72,146,145.82	(6,685,343.38)	677,897.47	1,203,804.35	47,427,276.09	114,769,780.34
		25	NIGER	WUSHISHI	80,420,637.51	(6,685,343.38)	755,646.00	1,341,869.51	47,216,757.84	123,049,567.47
<b>NIGER TOTAL</b>					<b>2,456,825,322.08</b>	<b>(167,133,584.50)</b>	<b>23,084,749.00</b>	<b>40,993,693.71</b>	<b>1,408,232,210.84</b>	<b>3,762,002,391.13</b>
27	27	1	OGUN	ABEOKUTA NORTH	90,289,435.91	(6,685,343.38)	848,374.91	1,506,536.69	65,350,098.42	151,309,102.54
		2	OGUN	ABEOKUTA SOUTH	93,210,027.30	(6,685,343.38)	875,817.29	1,555,268.61	71,201,692.92	160,157,462.74
		3	OGUN	ADO-ODO/OTA	143,266,897.64	(6,685,343.38)	1,346,160.16	2,390,499.34	104,230,345.00	244,548,558.76
		4	OGUN	EGBADO NORTH	94,199,187.89	(6,685,343.38)	885,111.61	1,571,773.39	63,018,617.74	152,989,347.25
		5	OGUN	EGBADO SOUTH	84,419,302.37	(6,685,343.38)	793,218.14	1,408,589.77	61,467,405.46	141,403,172.36
		6	OGUN	EWEKORO	64,215,635.18	(6,685,343.38)	603,381.04	1,071,478.73	47,875,888.05	107,081,039.62
		7	OGUN	REMO NORTH	62,557,376.36	(6,685,343.38)	587,799.76	1,043,809.63	48,444,323.20	105,947,965.56
		8	OGUN	IFO	140,469,937.50	(6,685,343.38)	1,319,879.45	2,343,830.28	104,023,771.72	241,472,075.58
		9	OGUN	IJEBU EAST	83,597,079.96	(6,685,343.38)	785,492.40	1,394,870.47	54,455,629.44	133,547,728.89
		10	OGUN	IJEBU NORTH	104,446,377.19	(6,685,343.38)	981,395.94	1,742,754.26	75,273,147.00	175,758,331.02
		11	OGUN	IJEBU ODE	80,580,425.71	(6,685,343.38)	757,147.40	1,344,535.67	59,695,991.79	135,692,757.20
		12	OGUN	IKENNE	72,800,889.80	(6,685,343.38)	684,049.56	1,214,729.17	55,476,421.81	123,490,746.95
		13	OGUN	IJEBU NORTH EAST	65,648,783.30	(6,685,343.38)	616,847.14	1,095,391.72	49,367,567.07	110,043,245.86
		14	OGUN	IMEKO-AFON	75,471,613.43	(6,685,343.38)	709,144.13	1,259,291.89	51,110,887.72	121,865,593.79
		15	OGUN	IPOKIA	79,050,336.84	(6,685,343.38)	742,770.42	1,319,005.17	59,264,913.53	133,691,682.58
		16	OGUN	OBAFEMI/OWODE	95,848,771.19	(6,685,343.38)	900,611.37	1,599,297.73	68,640,208.21	160,303,545.12
		17	OGUN	ODEDAAH	80,463,129.23	(6,685,343.38)	756,045.26	1,342,578.51	54,366,329.54	130,242,739.16
		18	OGUN	ODOGBOLU	74,782,108.27	(6,685,343.38)	702,665.42	1,247,787.06	56,479,162.92	126,526,380.29
		19	OGUN	OGUN WATERSIDE	71,031,202.14	(6,685,343.38)	667,421.27	1,185,200.80	50,001,273.63	116,199,754.46
		20	OGUN	SHAGAMU	96,341,784.57	(6,685,343.38)	905,243.81	1,607,523.98	71,576,346.08	163,745,555.05
<b>OGUN TOTAL</b>					<b>1,752,690,301.79</b>	<b>(133,706,867.60)</b>	<b>16,468,576.47</b>	<b>29,244,752.88</b>	<b>1,271,320,021.25</b>	<b>2,936,016,784.79</b>



28	28	1	ONDO	AKOKO NORTH EAST	92,865,735.07	(6,685,343.38)	872,582.26	1,549,523.88	58,560,425.22	147,162,923.05
		2	ONDO	AKOKO NORTH WEST	98,237,054.21	(6,685,343.38)	923,052.09	1,639,147.76	63,148,910.21	157,262,820.89
		3	ONDO	AKOKO SOUTH WEST	100,013,407.21	(6,685,343.38)	939,743.00	1,668,787.34	65,025,045.05	160,961,639.22
		4	ONDO	AKOKO SOUTH EAST	74,181,660.12	(6,685,343.38)	697,023.51	1,237,768.20	47,444,798.52	116,875,906.96
		5	ONDO	AKURE NORTH	77,733,402.18	(6,685,343.38)	730,396.28	1,297,031.28	53,321,736.50	126,397,222.86
		6	ONDO	AKURE SOUTH	119,457,959.16	(6,685,343.38)	1,122,447.32	1,993,232.06	79,815,715.54	195,704,010.71
		7	ONDO	IDANRE	84,132,039.09	(6,685,343.38)	790,518.96	1,403,796.60	53,015,343.38	132,656,354.66
		8	ONDO	IFEDORE	84,763,414.70	(6,685,343.38)	796,451.48	1,414,331.51	58,670,167.28	138,959,021.58
		9	ONDO	OKITIPUPA	101,906,322.15	(6,685,343.38)	957,529.15	1,700,371.83	65,512,667.96	163,391,547.71
		10	ONDO	ILAJE	110,580,865.08	(6,685,343.38)	1,039,036.63	1,845,112.09	72,332,694.24	179,112,364.67
		11	ONDO	ESE-EDO	84,610,868.96	(6,685,343.38)	795,018.13	1,411,786.18	56,118,007.05	136,250,336.94
		12	ONDO	ILE-OLUJI-OKEIGBO	87,577,795.47	(6,685,343.38)	822,895.88	1,461,291.24	58,256,901.18	141,433,540.39
		13	ONDO	IRELE	81,387,480.85	(6,685,343.38)	764,730.63	1,358,001.90	54,945,034.25	131,769,904.26
		14	ONDO	ODIGBO	101,786,150.93	(6,685,343.38)	956,400.00	1,698,366.69	65,128,451.23	162,884,025.47
		15	ONDO	ONDO EAST	67,552,260.76	(6,685,343.38)	634,732.54	1,127,152.45	46,528,129.60	109,156,931.98
		16	ONDO	ONDO WEST	111,645,500.10	(6,685,343.38)	1,049,040.13	1,862,876.21	71,502,695.25	179,374,768.31
		17	ONDO	OSE	89,955,984.50	(6,685,343.38)	845,241.75	1,500,972.84	54,913,354.90	140,530,210.61
		18	ONDO	OWO	105,542,203.10	(6,685,343.38)	991,692.51	1,761,038.81	63,757,871.02	165,367,462.06
<b>ONDO TOTAL</b>					<b>1,673,930,103.65</b>	<b>(120,336,180.84)</b>	<b>15,728,532.24</b>	<b>27,930,588.86</b>	<b>1,087,997,948.41</b>	<b>2,685,250,992.31</b>
29	29	1	OSUN	ATAKUMOSA EAST	65,958,940.04	(6,685,343.38)	619,761.43	1,100,566.88	46,096,433.18	107,090,358.15
		2	OSUN	ATAKUMOSA WEST	66,143,964.00	(6,685,343.38)	621,499.95	1,103,654.13	45,193,392.36	106,377,167.05
		3	OSUN	AIYEDADE	82,404,268.68	(6,685,343.38)	774,284.54	1,374,967.65	54,966,053.69	132,834,231.17
		4	OSUN	AIYEDIRE	72,843,552.11	(6,685,343.38)	684,450.42	1,215,441.02	46,054,472.98	114,112,573.15
		5	OSUN	BOLUWADURO	68,932,856.01	(6,685,343.38)	647,704.85	1,150,188.56	45,448,261.71	109,493,667.75
		6	OSUN	BORIPE	78,511,137.21	(6,685,343.38)	737,704.01	1,310,008.28	53,646,997.24	127,520,503.36
		7	OSUN	EDE NORTH	65,803,997.89	(6,685,343.38)	618,305.57	1,097,981.57	47,009,037.57	107,843,979.22
		8	OSUN	EDESOUTH	68,340,830.06	(6,685,343.38)	642,142.07	1,140,310.23	46,077,066.93	109,515,005.92
		9	OSUN	EGBEDORE	67,216,597.34	(6,685,343.38)	631,578.59	1,121,551.69	45,885,795.38	108,170,179.63
		10	OSUN	EJIGBO	76,304,120.47	(6,685,343.38)	716,966.51	1,273,182.80	52,844,015.36	124,452,941.76
		11	OSUN	IFE CENTRAL	80,793,138.93	(6,685,343.38)	759,146.09	1,348,084.93	56,981,816.76	133,196,843.32
		12	OSUN	IFE EAST	93,378,250.06	(6,685,343.38)	877,397.94	1,558,075.52	59,472,291.91	148,600,672.04
		13	OSUN	IFE NORTH	87,041,998.06	(6,685,343.38)	817,861.43	1,452,351.12	55,360,790.35	137,987,657.58
		14	OSUN	IFE SOUTH	75,873,664.19	(6,685,343.38)	712,921.87	1,266,000.36	53,166,427.47	124,333,670.51
		15	OSUN	IFEDAYO	59,623,138.06	(6,685,343.38)	560,229.16	994,850.00	41,417,572.38	95,910,446.22
		16	OSUN	IFELODUN	76,830,056.25	(6,685,343.38)	721,908.29	1,281,958.37	48,553,196.72	120,701,776.26
		17	OSUN	ILA	67,736,199.18	(6,685,343.38)	636,460.86	1,130,221.58	44,405,114.48	107,222,652.72
		18	OSUN	ILESHA EAST	70,615,720.97	(6,685,343.38)	663,517.34	1,178,268.24	49,729,277.68	115,501,440.83
		19	OSUN	ILESHA WEST	74,831,083.39	(6,685,343.38)	703,125.60	1,248,604.24	49,366,937.63	119,464,407.48
		20	OSUN	IREPODUN	74,056,415.25	(6,685,343.38)	695,846.69	1,235,678.41	51,272,719.56	120,575,316.53
		21	OSUN	IREWOLE	80,126,250.26	(6,685,343.38)	752,879.89	1,336,957.47	54,153,986.40	129,684,730.64
		22	OSUN	ISOKAN	72,727,861.45	(6,685,343.38)	683,363.37	1,213,510.64	49,321,749.73	117,261,141.80
		23	OSUN	IWO	89,429,111.60	(6,685,343.38)	840,291.16	1,492,181.63	59,865,594.04	144,941,835.05
		24	OSUN	OBOKUN	74,160,298.58	(6,685,343.38)	696,822.79	1,237,411.77	50,915,759.02	120,324,948.78
		25	OSUN	ODO-OTIN	97,705,270.55	(6,685,343.38)	918,055.36	1,630,274.61	53,019,626.55	146,587,883.69
		26	OSUN	OLA-OLUWA	66,876,979.54	(6,685,343.38)	628,387.49	1,115,884.96	46,143,772.89	108,079,681.49
		27	OSUN	OLORUNDA	80,890,895.51	(6,685,343.38)	760,064.63	1,349,716.06	52,738,816.01	129,054,148.82
		28	OSUN	ORIADE	81,150,260.43	(6,685,343.38)	762,501.66	1,354,043.73	54,753,861.81	131,335,324.25
		29	OSUN	OROLU	71,511,686.35	(6,685,343.38)	671,935.98	1,193,217.99	49,309,795.26	116,001,292.20
		30	OSUN	OSOGBO	79,562,105.32	(6,685,343.38)	747,579.09	1,327,544.35	55,719,424.51	130,671,309.89
<b>OSUN TOTAL</b>					<b>2,267,380,647.73</b>	<b>(200,560,301.40)</b>	<b>21,304,694.59</b>	<b>37,832,688.78</b>	<b>1,518,890,057.56</b>	<b>3,644,847,787.26</b>

30	30	1	OYO	AFIJO	78,304,236.72	(6,685,343.38)	735,759.94	1,306,556.01	74,721,515.51	148,382,724.80
		2	OYO	AKINYELE	90,934,578.51	(6,685,343.38)	854,436.78	1,517,301.30	83,948,694.28	170,569,667.49
		3	OYO	ATIBA	90,580,776.56	(6,685,343.38)	851,112.40	1,511,397.89	78,968,819.87	165,226,763.34
		4	OYO	ATISBO	97,046,644.76	(6,685,343.38)	911,866.80	1,619,285.02	71,926,440.41	164,818,893.60
		5	OYO	EGBEDA	98,463,556.40	(6,685,343.38)	925,180.34	1,642,927.09	92,342,407.25	186,688,727.70
		6	OYO	IBADAN NORTH	101,200,493.58	(6,685,343.38)	950,897.07	1,688,594.63	95,357,564.18	192,512,206.07
		7	OYO	IBADAN NORTH EAST	109,715,537.69	(6,685,343.38)	1,030,905.87	1,830,673.56	98,179,297.75	204,071,071.49
		8	OYO	IBADAN NORTH WEST	80,746,609.32	(6,685,343.38)	758,708.89	1,347,308.55	76,952,339.53	153,119,622.92
		9	OYO	IBADAN SOUTH EAST	95,829,184.46	(6,685,343.38)	900,427.33	1,598,970.92	90,486,236.38	182,129,475.71
		10	OYO	IBADAN SOUTH WEST	100,328,752.57	(6,685,343.38)	942,706.04	1,674,049.07	92,463,386.51	188,723,550.82
		11	OYO	IBARAPA CENTRAL	72,561,344.43	(6,685,343.38)	681,798.75	1,210,732.20	70,992,437.51	138,760,969.51
		12	OYO	IBARAPA NORTH	75,672,803.45	(6,685,343.38)	711,034.54	1,262,648.87	70,766,856.63	141,728,000.12
		13	OYO	IDO	74,182,290.15	(6,685,343.38)	697,029.43	1,237,778.71	71,026,149.13	140,457,904.04
		14	OYO	SAKI WEST	110,180,282.05	(6,685,343.38)	1,035,272.69	1,838,428.11	91,915,513.06	198,284,152.52
		15	OYO	IFELOJU	75,132,659.00	(6,685,343.38)	705,959.26	1,253,636.22	72,815,135.86	143,222,046.96
		16	OYO	IREPO	78,841,061.16	(6,685,343.38)	740,804.03	1,315,513.27	73,332,405.87	147,544,440.95
		17	OYO	ISEYIN	103,007,176.15	(6,685,343.38)	967,872.96	1,718,740.27	89,395,988.54	188,404,434.55
		18	OYO	ITESIWAJU	89,067,749.16	(6,685,343.38)	836,895.74	1,486,152.07	74,061,509.11	158,766,962.70
		19	OYO	IWAJOWA	81,765,495.99	(6,685,343.38)	768,282.52	1,364,309.33	70,992,557.06	148,205,301.52
		20	OYO	OLORUNSOGO	73,829,580.55	(6,685,343.38)	693,715.31	1,231,893.53	68,455,698.55	137,525,544.56
		21	OYO	KAJOLA	91,179,097.16	(6,685,343.38)	856,734.32	1,521,381.25	82,709,971.89	169,581,841.24
		22	OYO	LAGELU	84,455,972.58	(6,685,343.38)	793,562.70	1,409,201.64	76,369,319.93	156,342,713.47
		23	OYO	OGBOMOSHO NORTH	87,433,148.07	(6,685,343.38)	821,536.74	1,458,877.71	82,437,768.56	165,465,987.70
		24	OYO	OGBOMOSHO SOUTH	74,849,151.06	(6,685,343.38)	703,295.37	1,248,905.71	70,733,742.74	140,849,751.50
		25	OYO	OGO-OLUWA	68,494,344.92	(6,685,343.38)	643,584.53	1,142,871.73	66,474,244.82	130,069,702.62
		26	OYO	OLUYOLE	90,793,155.49	(6,685,343.38)	853,107.95	1,514,941.57	82,916,545.16	169,392,406.79
		27	OYO	ONA-ARA	98,921,680.55	(6,685,343.38)	929,484.95	1,650,571.18	90,368,245.74	185,184,639.05
		28	OYO	ORELOPE	75,764,602.66	(6,685,343.38)	711,897.11	1,264,180.60	71,167,211.90	142,222,548.88
		29	OYO	ORI IRE	91,115,715.10	(6,685,343.38)	856,138.77	1,520,323.68	76,688,623.88	163,495,458.05
		30	OYO	OYO EAST	76,932,065.57	(6,685,343.38)	722,866.79	1,283,660.46	73,486,977.19	145,740,226.63
		31	OYO	OYO WEST	77,267,908.41	(6,685,343.38)	726,022.42	1,289,264.22	74,968,136.27	147,565,987.94
		32	OYO	SAKI EAST	76,892,700.66	(6,685,343.38)	722,496.91	1,283,003.64	71,858,419.47	144,071,277.29
		33	OYO	IFEDAPO	88,633,421.34	(6,685,343.38)	832,814.72	1,478,905.03	75,665,560.17	159,925,357.88
<b>OYO TOTAL</b>			<b>2,860,123,776.25</b>	<b>(220,616,331.54)</b>	<b>26,874,209.94</b>	<b>47,722,985.03</b>	<b>2,604,945,720.71</b>	<b>5,319,050,360.39</b>		
31	31	1	PLATEAU	BARKIN LADI	104,550,808.34	(6,685,343.38)	982,377.20	1,744,496.76	57,710,334.97	158,302,673.89
		2	PLATEAU	BASSA	105,466,024.20	(6,685,343.38)	990,976.72	1,759,767.72	59,096,097.36	160,627,522.62
		3	PLATEAU	BOKKOS	105,006,444.55	(6,685,343.38)	986,658.43	1,752,099.34	58,091,323.99	159,151,182.94
		4	PLATEAU	JOS EAST	79,720,106.91	(6,685,343.38)	749,063.70	1,330,180.71	46,991,357.64	122,105,365.58
		5	PLATEAU	JOS NORTH	138,702,106.07	(6,685,343.38)	1,303,268.60	2,314,332.89	88,078,638.84	223,713,003.03
		6	PLATEAU	JOS SOUTH	119,942,032.53	(6,685,343.38)	1,126,995.76	2,001,309.13	73,424,368.88	189,809,362.91
		7	PLATEAU	KANAM	105,290,333.65	(6,685,343.38)	989,325.90	1,756,836.21	56,590,320.48	157,941,472.87
		8	PLATEAU	KANKE	92,988,349.31	(6,685,343.38)	873,734.36	1,551,569.77	51,273,688.60	140,001,998.66
		9	PLATEAU	LANGTANG NORTH	95,375,892.44	(6,685,343.38)	896,168.12	1,591,407.45	53,571,218.58	144,749,343.21
		10	PLATEAU	LANGTANG SOUTH	90,477,856.15	(6,685,343.38)	850,145.34	1,509,680.60	49,466,291.98	135,618,630.68
		11	PLATEAU	MANGU	125,006,892.55	(6,685,343.38)	1,174,586.05	2,085,819.54	72,015,534.35	193,597,489.11
		12	PLATEAU	MIKANG	84,161,182.35	(6,685,343.38)	790,792.80	1,404,282.88	48,403,061.24	128,073,975.88
		13	PLATEAU	PANKSHIN	112,356,806.99	(6,685,343.38)	1,055,723.69	1,874,744.81	59,673,020.18	168,274,952.29
		14	PLATEAU	QUAN-PAN	112,194,301.89	(6,685,343.38)	1,054,196.76	1,872,033.31	60,299,912.69	168,735,101.28
		15	PLATEAU	RIYOM	88,664,494.30	(6,685,343.38)	833,106.68	1,479,423.50	52,485,035.25	136,776,716.36
		16	PLATEAU	SHENDAM	112,974,669.65	(6,685,343.38)	1,061,529.23	1,885,054.25	61,625,424.55	170,861,334.30
		17	PLATEAU	WASE	120,036,089.42	(6,685,343.38)	1,127,879.53	2,002,878.53	56,090,145.38	172,571,649.48
<b>PLATEAU TOTAL</b>			<b>1,792,914,391.31</b>	<b>(113,650,837.46)</b>	<b>16,846,528.87</b>	<b>29,915,917.40</b>	<b>1,004,885,774.97</b>	<b>2,730,911,775.09</b>		

32	32	1	RIVERS	AHOADA	79,866,801.09	(6,685,343.38)	750,442.06	1,332,628.39	84,236,746.69	159,501,274.86
		2	RIVERS	AHOADA WEST	99,787,365.31	(6,685,343.38)	937,619.07	1,665,015.68	94,120,465.06	189,825,121.74
		3	RIVERS	AKUKUTORU	91,925,094.61	(6,685,343.38)	863,743.84	1,533,828.69	82,952,716.85	170,590,040.61
		4	RIVERS	ANDONI	98,128,196.67	(6,685,343.38)	922,029.24	1,637,331.40	89,528,035.09	183,530,249.02
		5	RIVERS	ASARITORU	91,087,516.39	(6,685,343.38)	855,873.81	1,519,853.17	90,614,816.14	177,392,716.13
		6	RIVERS	BONNY	91,072,295.82	(6,685,343.38)	855,730.80	1,519,599.20	90,047,935.08	176,810,217.51
		7	RIVERS	DEGEMA	98,701,529.42	(6,685,343.38)	927,416.37	1,646,897.82	94,162,066.62	188,752,566.86
		8	RIVERS	ELEME	95,623,111.50	(6,685,343.38)	898,491.04	1,595,532.46	87,122,197.60	178,553,989.21
		9	RIVERS	EMOHUA	91,207,878.83	(6,685,343.38)	857,004.76	1,521,861.49	88,439,221.78	175,340,623.48
		10	RIVERS	ETCHE	106,955,917.55	(6,685,343.38)	1,004,976.01	1,784,627.54	94,123,931.85	197,184,109.57
		11	RIVERS	GONAKA	95,254,971.33	(6,685,343.38)	895,031.93	1,589,389.80	91,658,202.46	182,712,252.14
		12	RIVERS	IKWERRE	91,167,178.98	(6,685,343.38)	856,622.34	1,521,182.39	86,983,764.81	173,843,405.13
		13	RIVERS	KHANA	108,231,287.56	(6,685,343.38)	1,016,959.60	1,805,907.90	99,475,112.16	203,843,923.84
		14	RIVERS	OBIO/AKPOR	132,540,950.15	(6,685,343.38)	1,245,377.33	2,211,530.09	119,866,094.15	249,178,608.33
		15	RIVERS	OBUA/ODUAL	107,006,045.98	(6,685,343.38)	1,005,447.03	1,785,463.96	98,132,744.49	201,244,358.08
		16	RIVERS	OGBA/EGBEMA/NDONI	107,978,482.73	(6,685,343.38)	1,014,584.21	1,801,689.69	98,254,919.20	202,364,332.45
		17	RIVERS	OGU/BOLO	74,186,040.79	(6,685,343.38)	697,064.67	1,237,841.29	73,230,981.58	142,666,584.95
		18	RIVERS	OKRIKA	91,286,240.08	(6,685,343.38)	857,741.05	1,523,169.00	90,845,059.27	177,826,866.02
		19	RIVERS	OMUMMA	72,353,345.87	(6,685,343.38)	679,844.36	1,207,261.61	76,301,248.63	143,856,357.09
		20	RIVERS	OPOBO/NKORO	78,262,400.14	(6,685,343.38)	735,366.84	1,305,857.94	82,415,363.33	156,033,644.87
		21	RIVERS	OYIGBO	80,830,814.65	(6,685,343.38)	759,500.10	1,348,713.57	78,969,606.32	155,223,291.26
		22	RIVERS	PORT HARCOURT	150,113,317.97	(6,685,343.38)	1,410,490.29	2,504,736.22	128,990,464.45	276,333,665.56
		23	RIVERS	TAI	88,849,998.23	(6,685,343.38)	834,849.71	1,482,518.75	78,385,032.64	162,867,055.96
<b>RIVERS TOTAL</b>				<b>2,222,416,781.64</b>	<b>(153,762,897.74)</b>	<b>20,882,206.45</b>	<b>37,082,438.07</b>	<b>2,098,856,726.23</b>	<b>4,225,475,254.65</b>	
33	33	1	SOKOTO	BINJI	83,244,721.55	(6,685,343.38)	782,181.58	1,388,991.15	50,570,648.70	129,301,199.59
		2	SOKOTO	BODINGA	94,760,386.51	(6,685,343.38)	890,384.72	1,581,137.34	58,984,086.55	149,530,651.75
		3	SOKOTO	DANGE-SHUNI	102,120,068.44	(6,685,343.38)	959,537.55	1,703,938.32	61,272,172.50	159,370,373.42
		4	SOKOTO	GADA	110,878,121.88	(6,685,343.38)	1,041,829.71	1,850,072.01	67,694,234.40	174,778,914.62
		5	SOKOTO	GORONYO	104,303,594.25	(6,685,343.38)	980,054.33	1,740,371.84	59,807,749.67	160,146,426.71
		6	SOKOTO	GUDU	94,510,862.59	(6,685,343.38)	888,040.16	1,576,973.88	49,437,006.12	139,727,539.37
		7	SOKOTO	GWADABAWA	107,944,891.16	(6,685,343.38)	1,014,268.58	1,801,129.19	65,672,852.73	169,747,798.28
		8	SOKOTO	ILLELA	92,110,532.93	(6,685,343.38)	865,486.25	1,536,922.85	56,005,390.76	143,832,989.42
		9	SOKOTO	ISA	104,262,262.41	(6,685,343.38)	979,665.97	1,739,682.19	55,481,067.62	155,777,334.81
		10	SOKOTO	KEBBE	94,134,307.43	(6,685,343.38)	884,501.98	1,570,690.81	52,917,431.10	142,821,587.95
		11	SOKOTO	KWARE	87,291,413.33	(6,685,343.38)	820,204.98	1,456,512.77	54,022,143.86	136,904,931.56
		12	SOKOTO	RABAH	103,931,048.24	(6,685,343.38)	976,553.82	1,734,155.67	55,847,113.55	155,803,527.91
		13	SOKOTO	SABON BIRNI	109,044,642.22	(6,685,343.38)	1,024,602.02	1,819,479.24	62,832,589.73	168,035,969.83
		14	SOKOTO	SHAGARI	98,254,999.46	(6,685,343.38)	923,220.70	1,639,447.18	56,713,573.68	150,845,897.65
		15	SOKOTO	SILAME	87,981,332.98	(6,685,343.38)	826,687.58	1,468,024.52	50,493,064.18	134,083,765.88
		16	SOKOTO	SOKOTO NORTH	97,768,191.09	(6,685,343.38)	918,646.57	1,631,324.48	65,850,735.27	159,483,554.03
		17	SOKOTO	SOKOTO SOUTH	96,978,370.91	(6,685,343.38)	911,225.28	1,618,145.82	61,316,164.95	154,138,563.59
		18	SOKOTO	TAMBUWAL	108,588,283.18	(6,685,343.38)	1,020,314.00	1,811,864.60	64,904,538.82	169,639,657.21
		19	SOKOTO	TANGAZA	100,114,020.98	(6,685,343.38)	940,688.39	1,670,466.14	51,625,750.40	147,665,582.52
		20	SOKOTO	TURETA	91,105,219.84	(6,685,343.38)	856,040.16	1,520,148.56	46,188,497.90	132,984,563.07
		21	SOKOTO	WAMAKKO	93,915,464.27	(6,685,343.38)	882,445.69	1,567,039.28	59,487,728.46	149,167,334.31
		22	SOKOTO	WURNO	90,361,269.67	(6,685,343.38)	849,049.87	1,507,735.28	57,418,170.27	143,450,881.71
		23	SOKOTO	YABO	84,713,670.43	(6,685,343.38)	795,984.07	1,413,501.49	51,764,183.18	132,001,995.80
<b>SOKOTO TOTAL</b>				<b>2,238,317,675.75</b>	<b>(153,762,897.74)</b>	<b>21,031,613.96</b>	<b>37,347,754.60</b>	<b>1,316,306,894.40</b>	<b>3,459,241,040.97</b>	

34	34	1	TARABA	ARDO KOLA	84,084,458.21	(6,685,343.38)	790,071.88	1,403,002.69	48,360,542.30	127,952,731.71
		2	TARABA	BALI	143,887,871.69	(6,685,343.38)	1,351,994.94	2,400,860.69	62,946,671.78	203,902,055.72
		3	TARABA	DONGA	98,824,500.20	(6,685,343.38)	928,571.83	1,648,949.67	54,001,857.64	148,718,535.96
		4	TARABA	GASHAKA	117,997,044.24	(6,685,343.38)	1,108,720.32	1,968,855.76	48,463,350.76	162,852,627.70
		5	TARABA	GASSOL	127,477,571.85	(6,685,343.38)	1,197,800.97	2,127,044.40	67,228,046.38	191,345,120.22
		6	TARABA	IBI	88,310,147.96	(6,685,343.38)	829,777.19	1,473,511.01	48,017,807.59	131,945,900.36
		7	TARABA	JALINGO	84,939,182.26	(6,685,343.38)	798,103.02	1,417,264.30	54,687,327.07	135,156,533.27
		8	TARABA	KARIM LAMIDU	131,837,227.06	(6,685,343.38)	1,238,765.03	2,199,788.02	61,381,711.85	189,972,148.58
		9	TARABA	KURMI	93,846,916.16	(6,685,343.38)	881,801.60	1,565,895.51	48,911,643.46	138,520,913.35
		10	TARABA	LAU	86,648,643.27	(6,685,343.38)	814,165.40	1,445,787.75	49,516,420.20	131,739,673.25
		11	TARABA	SARDAUNA	129,307,332.11	(6,685,343.38)	1,214,993.71	2,157,575.11	64,799,854.03	190,794,411.58
		12	TARABA	TAKUM	102,350,933.84	(6,685,343.38)	961,706.80	1,707,790.45	54,149,854.01	152,484,941.72
		13	TARABA	USSA	87,969,262.11	(6,685,343.38)	826,574.16	1,467,823.11	51,390,881.41	134,969,197.42
		14	TARABA	WUKARI	126,003,474.35	(6,685,343.38)	1,183,950.10	2,102,448.14	66,845,144.65	189,449,673.85
		15	TARABA	YORRO	83,529,378.34	(6,685,343.38)	784,856.26	1,393,740.83	48,658,089.11	127,680,721.15
		16	TARABA	ZING	90,612,642.74	(6,685,343.38)	851,411.82	1,511,929.60	53,195,169.87	139,485,810.65
<b>TARABA TOTAL</b>				<b>1,677,626,586.40</b>	<b>(106,965,494.08)</b>	<b>15,763,265.02</b>	<b>27,992,267.02</b>	<b>882,554,372.13</b>	<b>2,496,970,996.51</b>	
35	35	1	YOBE	BADE	93,642,777.90	(6,685,343.38)	879,883.48	1,562,489.33	55,461,997.65	144,861,804.99
		2	YOBE	BURSARI	103,625,004.69	(6,685,343.38)	973,678.19	1,729,049.14	51,796,995.62	151,439,384.26
		3	YOBE	DAMATURU	86,764,170.15	(6,685,343.38)	815,250.91	1,447,715.38	49,273,406.58	131,615,199.65
		4	YOBE	FIKA	97,144,237.95	(6,685,343.38)	912,783.80	1,620,913.42	55,116,872.05	148,109,463.84
		5	YOBE	FUNE	136,252,225.30	(6,685,343.38)	1,280,249.11	2,273,455.07	74,706,067.60	207,826,653.70
		6	YOBE	GEIDAM	112,917,903.87	(6,685,343.38)	1,060,995.85	1,884,107.07	57,555,584.34	166,733,247.75
		7	YOBE	GUJBA	103,960,146.59	(6,685,343.38)	976,827.24	1,734,641.19	54,303,131.14	154,289,402.77
		8	YOBE	GULAMI	90,320,043.76	(6,685,343.38)	848,662.51	1,507,047.40	51,125,871.57	137,116,281.86
		9	YOBE	JAKUSKO	119,117,685.73	(6,685,343.38)	1,119,250.06	1,987,554.38	66,137,460.70	181,676,607.49
		10	YOBE	KARASUWA	84,008,294.77	(6,685,343.38)	789,356.24	1,401,731.85	51,542,126.28	131,056,165.76
		11	YOBE	MACHINA	80,466,589.65	(6,685,343.38)	756,077.78	1,342,636.25	46,116,469.62	121,996,429.91
		12	YOBE	NANGERE	86,272,489.59	(6,685,343.38)	810,631.00	1,439,511.38	49,250,573.54	131,087,862.13
		13	YOBE	NGURU	93,831,536.14	(6,685,343.38)	881,657.09	1,565,638.88	56,759,057.87	146,352,546.60
		14	YOBE	POTISKUM	103,250,931.38	(6,685,343.38)	970,163.33	1,722,807.49	63,363,186.38	162,621,745.19
		15	YOBE	TARMUA	95,764,206.18	(6,685,343.38)	899,816.79	1,597,886.71	47,981,128.16	139,557,694.46
		16	YOBE	YUNUSARI	99,802,716.17	(6,685,343.38)	937,763.31	1,665,271.82	53,793,033.82	149,513,441.74
		17	YOBE	YUSUFARI	99,565,550.00	(6,685,343.38)	935,534.86	1,661,314.55	52,031,542.37	147,508,598.40
<b>YOBE TOTAL</b>				<b>1,686,706,509.82</b>	<b>(113,650,837.46)</b>	<b>15,848,581.53</b>	<b>28,143,771.32</b>	<b>936,314,505.27</b>	<b>2,553,362,530.49</b>	
36	36	1	ZAMFARA	ANKA	93,718,107.28	(6,685,343.38)	880,591.29	1,563,746.25	54,087,648.02	143,564,749.46
		2	ZAMFARA	BAKURA	90,742,551.15	(6,685,343.38)	852,632.46	1,514,097.20	59,422,331.15	145,846,268.58
		3	ZAMFARA	BUKKUYUM	107,091,073.75	(6,685,343.38)	1,006,245.96	1,786,882.70	62,378,432.99	165,577,292.03
		4	ZAMFARA	BUNGUDU	118,197,303.21	(6,685,343.38)	1,110,601.98	1,972,197.21	67,911,440.82	182,506,199.84
		5	ZAMFARA	GUMMI	102,878,155.95	(6,685,343.38)	966,660.67	1,716,587.49	61,530,382.75	160,406,443.48
		6	ZAMFARA	GUSAU	142,852,247.09	(6,685,343.38)	1,342,264.03	2,383,580.64	82,883,819.28	222,776,567.67
		7	ZAMFARA	KAURA NAMODA	108,490,084.15	(6,685,343.38)	1,019,391.30	1,810,226.08	70,714,764.50	175,349,122.65
		8	ZAMFARA	KIYAWA	98,430,046.01	(6,685,343.38)	924,865.47	1,642,367.95	58,431,783.60	152,743,719.66
		9	ZAMFARA	MARADUN	106,405,663.24	(6,685,343.38)	999,805.73	1,775,446.19	62,285,068.57	164,780,640.35
		10	ZAMFARA	MARU	140,446,797.76	(6,685,343.38)	1,319,662.02	2,343,444.18	71,973,929.04	209,398,489.62
		11	ZAMFARA	SHINKAFI	87,692,166.98	(6,685,343.38)	823,970.53	1,463,199.60	53,294,946.98	136,588,940.71
		12	ZAMFARA	TALATA MAFARA	101,285,902.29	(6,685,343.38)	951,699.58	1,690,019.73	62,802,219.03	160,044,497.24
		13	ZAMFARA	TSAFE	107,309,083.79	(6,685,343.38)	1,008,294.42	1,790,520.34	68,878,677.15	172,301,232.32
		14	ZAMFARA	ZURMI	118,512,902.17	(6,685,343.38)	1,113,567.41	1,977,463.18	72,205,487.16	187,124,076.54
<b>ZAMFARA TOTAL</b>				<b>1,524,052,084.81</b>	<b>(93,594,807.32)</b>	<b>14,320,252.86</b>	<b>25,429,778.75</b>	<b>908,800,931.04</b>	<b>2,379,008,240.15</b>	
37	37	1	FCT-ABUJA	ABAJI	78,286,158.06	(6,685,343.38)	735,590.07	1,306,254.36	478,238,117.89	551,880,777.01
		2	FCT-ABUJA	ABUJA MUNICIPAL	199,846,031.86	(6,685,343.38)	1,877,787.34	3,334,558.20	564,325,020.35	762,698,054.37
		3	FCT-ABUJA	BWARI	112,567,804.66	(6,685,343.38)	1,057,706.26	1,878,265.44	498,413,919.39	607,232,352.38
		4	FCT-ABUJA	GWAGWALADA	96,472,100.97	(6,685,343.38)	906,468.29	1,609,698.39	490,112,016.76	582,414,941.03
		5	FCT-ABUJA	KUJE	91,664,899.80	(6,685,343.38)	861,299.00	1,529,487.18	482,891,157.03	570,261,499.64
		6	FCT-ABUJA	KWALI	94,289,994.75	(6,685,343.38)	885,964.84	1,573,288.56	481,512,806.41	571,576,711.18
<b>FCT SUBTOTAL</b>				<b>673,126,990.11</b>	<b>(40,112,060.28)</b>	<b>6,324,815.80</b>	<b>11,231,552.12</b>	<b>2,995,493,037.84</b>	<b>3,646,064,335.59</b>	
<b>Grand Total</b>				<b>74,083,142,750.09</b>	<b>(5,186,927,608.07)</b>	<b>696,097,822.04</b>	<b>1,236,124,373.97</b>	<b>55,776,992,988.31</b>	<b>126,605,430,326.34</b>	

**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 December, 2020 Shared in January 2021**

	1	2	3	4	5	6	7	8(3 + 4 + 5 + 6 + 7)	
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	Deduction	Distribution of ₦6.897 Billion from FOREX Equalisation	Distribution from FOREX Equalisation Account	Value Added Tax	Total Net Amount	S/n
			₦	₦	₦	₦	₦	₦	
1	ABIA	17	1,537,682,239.96	(113,650,837.46)	14,448,324.12	25,657,206.56	964,789,118.17	2,428,926,051.35	1
2	ADAMAWA	21	1,939,565,452.35	(140,392,210.98)	18,224,487.20	32,362,883.67	1,177,704,328.32	3,027,464,940.57	2
3	AKWA IBOM	31	2,583,387,208.33	(207,245,644.78)	24,273,946.03	43,105,459.31	1,606,070,968.35	4,049,591,937.25	3
4	ANAMBRA	21	1,950,047,069.69	(140,392,210.98)	18,322,974.27	32,537,776.12	1,364,528,138.31	3,225,043,747.41	4
5	BAUCHI	20	2,213,689,314.10	(133,706,867.60)	20,800,201.68	36,936,814.72	1,309,381,760.52	3,447,101,223.42	5
6	BAYELSA	8	901,052,579.25	(53,482,747.04)	8,466,443.44	15,034,635.60	506,582,423.52	1,377,653,334.76	6
7	BENUE	23	2,408,836,583.63	(153,762,897.74)	22,633,838.65	40,192,971.08	1,346,076,773.44	3,663,977,269.06	7
8	BORNO	27	2,615,274,659.07	(180,504,271.26)	24,573,565.95	43,637,521.72	1,547,786,515.41	4,050,767,990.89	8
9	CROSS RIVER	18	1,685,985,202.26	(120,336,180.84)	15,841,804.00	28,131,735.85	1,045,140,847.43	2,654,763,408.70	9
10	DELTA	25	2,160,348,229.38	(167,133,584.50)	20,298,999.77	36,046,784.78	1,531,167,425.55	3,580,727,854.99	10
11	EBONYI	13	1,247,183,195.33	(99,381,295.89)	11,718,745.64	20,810,045.16	837,560,878.26	2,017,891,568.50	11
12	EDO	18	1,652,958,800.34	(120,336,180.84)	15,531,482.31	27,580,669.32	1,083,181,882.98	2,658,916,654.10	12
13	EKITI	16	1,312,509,230.95	(106,965,494.08)	12,332,560.19	21,900,051.63	904,524,032.46	2,144,300,381.16	13
14	ENUGU	17	1,679,430,715.69	(113,650,837.46)	15,780,216.93	28,022,370.07	1,087,092,445.97	2,696,674,911.20	14
15	GOMBE	11	1,150,747,099.35	(73,538,777.18)	10,812,615.66	19,200,947.54	690,750,073.55	1,797,971,958.92	15
16	IMO	27	2,250,810,745.27	(180,504,271.26)	21,149,000.97	37,556,209.42	1,524,702,355.75	3,653,714,040.14	16
17	JIGAWA	27	2,364,688,608.90	(180,504,271.26)	22,219,016.76	39,456,334.03	1,554,570,847.34	3,800,430,535.77	17
18	KADUNA	23	2,659,316,253.16	(153,762,897.74)	24,987,388.27	44,372,383.74	1,608,874,927.15	4,183,788,054.57	18
19	KANO	44	4,233,859,393.67	(294,155,108.72)	39,782,063.68	70,644,637.88	2,984,170,736.47	7,034,301,722.98	19
20	KATSINA	34	3,223,309,222.75	(227,301,674.92)	30,286,762.23	53,782,965.29	1,966,978,586.21	5,047,055,861.55	20
21	KEBBI	21	2,034,254,106.78	(140,392,210.98)	19,114,197.92	33,942,824.11	1,162,795,403.55	3,109,714,321.39	21
22	KOGI	21	2,102,550,625.45	(140,392,210.98)	19,755,923.64	35,082,394.98	1,161,286,246.32	3,178,282,979.41	22
23	KWARA	16	1,487,774,799.00	(106,965,494.08)	13,979,385.31	24,824,469.15	890,683,767.79	2,310,296,927.17	23
24	LAGOS	20	2,534,418,698.88	(133,706,867.60)	23,813,829.58	42,288,388.58	7,179,683,209.55	9,646,497,258.99	24
25	NASSARAWA	13	1,327,351,545.20	(86,909,463.94)	12,472,021.10	22,147,705.09	706,311,095.31	1,981,372,902.77	25
26	NIGER	25	2,456,825,322.08	(167,133,584.50)	23,084,749.00	40,993,693.71	1,408,232,210.84	3,762,002,391.13	26
27	OGUN	20	1,752,690,301.79	(133,706,867.60)	16,468,576.47	29,244,752.88	1,271,320,021.25	2,936,016,784.79	27
28	ONDO	18	1,673,930,103.65	(120,336,180.84)	15,728,532.24	27,930,588.86	1,087,997,948.41	2,685,250,992.31	28
29	OSUN	30	2,267,380,647.73	(200,560,301.40)	21,304,694.59	37,832,688.78	1,518,890,057.56	3,644,847,787.26	29
30	OYO	33	2,860,123,776.25	(220,616,331.54)	26,874,209.94	47,722,985.03	2,604,945,720.71	5,319,050,360.39	30
31	PLATEAU	17	1,792,914,391.31	(113,650,837.46)	16,846,528.87	29,915,917.40	1,004,885,774.97	2,730,911,775.09	31
32	RIVERS	23	2,222,416,781.64	(153,762,897.74)	20,882,206.45	37,082,438.07	2,098,856,726.23	4,225,475,254.65	32
33	SOKOTO	23	2,238,317,675.75	(153,762,897.74)	21,031,613.96	37,347,754.60	1,316,306,894.40	3,459,241,040.97	33
34	TARABA	16	1,677,626,586.40	(106,965,494.08)	15,763,265.02	27,992,267.02	882,554,372.13	2,496,970,996.51	34
35	YOBE	17	1,686,706,509.82	(113,650,837.46)	15,848,581.53	28,143,771.32	936,314,505.27	2,553,362,530.49	35
36	ZAMFARA	14	1,524,052,084.81	(93,594,807.32)	14,320,252.86	25,429,778.75	908,800,931.04	2,379,008,240.15	36
37	FCT, ABUJA	6	673,126,990.11	(40,112,060.28)	6,324,815.80	11,231,552.12	2,995,493,037.84	3,646,064,335.59	37
	<b>Total LGCs</b>		<b>74,083,142,750.09</b>	<b>(5,186,927,608.07)</b>	<b>696,097,822.04</b>	<b>1,236,124,373.97</b>	<b>55,776,992,988.31</b>	<b>126,605,430,326.34</b>	

# 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.



# METHODOLOGY

## APPROVED STATES REVENUE SHARING TEMPLATE

STATE	EQUALITY 40%	POPULATION 30%	INDICES POPULATION	LANDMASS (50% OF 10%)	INDICES LANDMASS	TERRAIN (50% OF 10%)	REVENUE EFFORT (10%)	INDICES REVENUE	PRIMARY ENROLMENT (24% OF 10%)
ABIA	0.002969	2,833,999	0.001639	4,902.30	0.000070	0.000371	201.58	0.000875	697,051
ADAMAWA	0.002969	3,168,101	0.001833	38,823.29	0.000558	0.000371	137.22	0.000596	706,665
AKWA IBOM	0.002969	3,920,208	0.002268	6,772.13	0.000097	0.000371	143.50	0.000623	1,703,182
ANAMBRA	0.002969	4,182,032	0.002419	4,816.24	0.000069	0.000371	120.29	0.000522	872,088
BAUCHI	0.002969	4,646,465	0.002688	49,933.88	0.000717	0.000371	154.86	0.000673	1,521,363
BAYELSA	0.002969	1,703,358	0.000985	9,415.75	0.000135	0.000371	244.92	0.001064	750,852
BENUE	0.002969	4,219,244	0.002441	31,276.73	0.000449	0.000371	201.23	0.000874	1,352,752
BORNO	0.002969	4,151,193	0.002401	75,540.90	0.001085	0.000371	205.80	0.000894	1,158,720
CROSS RIVER	0.002969	2,888,966	0.001671	21,636.60	0.000311	0.000371	247.73	0.001076	832,139
DELTA	0.002969	4,098,391	0.002371	17,239.27	0.000248	0.000371	116.37	0.000505	664,186
EBONYI	0.002969	2,173,501	0.001257	6,421.26	0.000092	0.000371	215.78	0.000937	920,015
EDO	0.002969	3,218,332	0.001862	19,819.27	0.000285	0.000371	102.17	0.000444	557,264
EKITI	0.002969	2,384,212	0.001379	5,887.91	0.000085	0.000371	221.93	0.000964	526,884
ENUGU	0.002969	3,257,298	0.001884	7,660.19	0.000110	0.000371	247.76	0.001076	976,004
GOMBE	0.002969	2,353,879	0.001362	17,982.06	0.000258	0.000371	236.22	0.001026	604,276
IMO	0.002969	3,934,899	0.002276	5,182.84	0.000074	0.000371	199.58	0.000867	1,109,835
JIGAWA	0.002969	4,348,649	0.002516	24,515.62	0.000352	0.000371	219.71	0.000954	922,798
KADUNA	0.002969	6,066,562	0.003509	45,711.19	0.000656	0.000371	170.42	0.000740	1,552,931
KANO	0.002969	9,383,682	0.005428	21,276.89	0.000306	0.000371	208.81	0.000907	1,806,269
KATSINA	0.002969	5,792,578	0.003351	24,971.24	0.000359	0.000371	156.20	0.000678	1,804,579
KEBBI	0.002969	3,238,628	0.001874	37,727.96	0.000542	0.000371	202.51	0.000879	891,583
KOGI	0.002969	3,278,487	0.001897	29,581.90	0.000425	0.000371	309.70	0.001345	1,331,025
KWARA	0.002969	2,371,089	0.001372	34,467.57	0.000495	0.000371	106.85	0.000464	457,566
LAGOS	0.002969	9,013,534	0.005214	3,496.48	0.000050	0.000371	13.64	0.000059	573,255
NASSARAWA	0.002969	1,863,275	0.001078	27,271.49	0.000392	0.000371	247.99	0.001077	941,695
NIGER	0.002969	3,950,249	0.002285	74,108.59	0.001064	0.000371	201.82	0.000876	774,627
OGUN	0.002969	3,728,098	0.002157	16,980.54	0.000244	0.000371	50.73	0.000220	439,332
ONDO	0.002969	3,441,024	0.001991	15,820	0.000227	0.000371	109.49	0.000476	733,930
OSUN	0.002969	3,423,535	0.001980	9,026	0.000130	0.000371	67.13	0.000292	898,878
OYO	0.002969	5,591,589	0.003235	28,245.29	0.000406	0.000371	48.54	0.000211	1,113,306
PLATEAU	0.002969	3,178,712	0.001839	27,216.97	0.000391	0.000371	228.25	0.000991	1,055,255
RIVERS	0.002969	5,185,400	0.003000	10,432.31	0.000150	0.000371	108.24	0.000470	500,299
SOKOTO	0.002969	3,696,999	0.002139	33,776.9	0.000485	0.000371	225.89	0.000981	938,710
TARABA	0.002969	2,300,736	0.001331	60,291.82	0.000866	0.000371	117.78	0.000512	1,049,741
YOBE	0.002969	2,321,591	0.001343	46,909.76	0.000674	0.000371	194.69	0.000846	813,283
ZAMFARA	0.002969	3,259,846	0.001886	35,170.61	0.000505	0.000371	167.13	0.000726	412,017
<b>GRAND TOTAL</b>		<b>138,568,341</b>		<b>930,309.75</b>			<b>6,152.46</b>		<b>33,964,355</b>
<b>INDICES TOTAL</b>	<b>0.10688</b>		<b>0.08016</b>		<b>0.013360</b>	<b>0.013360</b>		<b>0.02672</b>	

# METHODOLOGY

STATE	INDICES PRIMARY ENROLMENT	DIRECT SEC (8% OF 10%)	INDICES ENR	INVERSE SE (8% OF 10%)	HOSPITAL B (30% OF 10%)	INDICES HOS	WATER SUPPLY SPREAD	INDICES WAT (8% OF 10%)	RAINFALL P (15% OF 10%)	TOTAL INDICES
ABIA	0.000132	823,412	0.000066	0.000066	14,521	0.000277	0.02112	0.000021	0.0001	0.006598
ADAMAWA	0.000133	708,162	0.000057	0.000057	8,792	0.000168	0.16726	0.000167	0.0001	0.007019
AKWA IBOM	0.000322	645,705	0.000052	0.000052	10,002	0.000191	0.02918	0.000029	0.0001	0.007084
ANAMBRA	0.000165	789,246	0.000063	0.000063	12,174	0.000232	0.02075	0.000021	0.0001	0.007006
BAUCHI	0.000287	1,063,806	0.000085	0.000085	11,903	0.000227	0.21513	0.000215	0.0001	0.008429
BAYELSA	0.000142	546,734	0.000044	0.000044	17,265	0.000329	0.04057	0.000041	0.0001	0.006235
BENUE	0.000255	809,611	0.000065	0.000065	8,775	0.000167	0.13475	0.000135	0.0001	0.007902
BORNO	0.000219	858,070	0.000069	0.000069	12,673	0.000242	0.32545	0.000325	0.0001	0.008755
CROSS RIVER	0.000157	663,792	0.000053	0.000053	11,531	0.000220	0.09322	0.000093	0.0001	0.007086
DELTA	0.000125	768,357	0.000061	0.000061	13,461	0.000257	0.07427	0.000074	0.0001	0.007155
EBONYI	0.000174	534,643	0.000043	0.000043	14,628	0.000279	0.02766	0.000028	0.0001	0.006304
EDO	0.000105	768,418	0.000061	0.000061	12,249	0.000234	0.08539	0.000085	0.0001	0.006589
EKITI	0.000099	521,992	0.000042	0.000042	11,170	0.000213	0.02537	0.000025	0.0001	0.006300
ENUGU	0.000184	710,866	0.000057	0.000057	12,246	0.000234	0.03300	0.000033	0.0001	0.007086
GOMBE	0.000114	819,519	0.000066	0.000066	11,388	0.000217	0.07747	0.000077	0.0001	0.006637
IMO	0.000210	939,548	0.000075	0.000075	14,424	0.000275	0.02233	0.000022	0.0001	0.007326
JIGAWA	0.000174	478,422	0.000038	0.000038	13,124	0.000250	0.10562	0.000106	0.0001	0.007880
KADUNA	0.000293	1,274,873	0.000102	0.000102	9,479	0.000181	0.19693	0.000197	0.0001	0.009232
KANO	0.000341	1,758,839	0.000141	0.000141	19,424	0.000370	0.09167	0.000092	0.0001	0.011177
KATSINA	0.000341	1,195,378	0.000096	0.000096	9,584	0.000183	0.10758	0.000108	0.0001	0.008662
KEBBI	0.000168	716,616	0.000057	0.000057	13,039	0.000249	0.16254	0.000163	0.0001	0.007440
KOGI	0.000251	743,638	0.000059	0.000059	9,036	0.000172	0.12745	0.000127	0.0001	0.007788
KWARA	0.000086	397,686	0.000032	0.000032	10,054	0.000192	0.14849	0.000148	0.0001	0.006272
LAGOS	0.000108	1,009,816	0.000081	0.000081	19,901	0.000380	0.01506	0.000015	0.0001	0.009439
NASSARAWA	0.000178	432,448	0.000035	0.000035	7,117	0.000136	0.11749	0.000117	0.0001	0.006498
NIGER	0.000146	481,007	0.000038	0.000038	6,646	0.000127	0.31928	0.000319	0.0001	0.008347
OGUN	0.000083	516,352	0.000041	0.000041	12,346	0.000235	0.07316	0.000073	0.0001	0.006546
ONDO	0.000139	525,238	0.000042	0.000042	6,498	0.000124	0.06816	0.000068	0.0001	0.006559
OSUN	0.000170	591,093	0.000047	0.000047	14,167	0.000270	0.03889	0.000039	0.0001	0.006426
OYO	0.000210	839,865	0.000067	0.000067	7,049	0.000134	0.12169	0.000122	0.0001	0.007903
PLATEAU	0.000199	855,057	0.000068	0.000068	12,188	0.000232	0.11726	0.000117	0.0001	0.007358
RIVERS	0.000094	923,832	0.000074	0.000074	12,637	0.000241	0.04494	0.000045	0.0001	0.007599
SOKOTO	0.000177	792,034	0.000063	0.000063	13,636	0.000260	0.14552	0.000146	0.0001	0.007766
TARABA	0.000198	263,829	0.000021	0.000021	6,696	0.000128	0.25975	0.000260	0.0001	0.006788
YOBE	0.000154	593,854	0.000048	0.000048	12,208	0.000233	0.20210	0.000202	0.0001	0.006997
ZAMFARA	0.000078	355,938	0.000028	0.000028	8,266	0.000158	0.15152	0.000152	0.0001	0.007012
GRAND TOTAL		26,717,696			420,297		4.00800			
INDICES TOTAL	0.006413		0.002138	0.002138		0.008016		0.004008	0.004008	0.2672



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