

# Federation Account Allocation Committee (FAAC)

---

(OCTOBER 2017 Disbursement)

Report Date: November 2017

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



NATIONAL BUREAU OF STATISTICS

# Contents

<b>Executive Summary</b> .....	1
<b>Federation Account Allocation Committee (FAAC) September 2017 Disbursement</b>	
Summary of Gross Revenue Allocation by FAAC for the Month of September, 2017 Shared in October, 2017 .....	2
Distribution of Revenue Allocation to FGN by FAAC for the Month of September, 2017 Shared in October, 2017 .....	3
<b>Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of September, 2017 Shared in October, 2017</b>	
Abia .....	4
Adamawa .....	6
Akwa -ibom .....	9
Anambra .....	12
Bauchi .....	15
Bayelsa .....	18
Benue .....	20
Borno .....	23
Cross River .....	26
Delta .....	28
Ebonyi .....	31
Edo .....	33
Ekiti .....	35
Enugu .....	37
Gombe .....	39
Imo .....	41
Jigawa .....	44
Kaduna .....	47
Kano .....	50
Katsina .....	54
Kebbi .....	57
Kogi .....	60
Kwara .....	63
Lagos .....	65
Nasarawa .....	68
Niger .....	70
Ogun .....	73
Ondo .....	76
Osun .....	78
Oyo .....	81
Plateau .....	84
Rivers .....	86
Sokoto .....	89
Taraba .....	92
Yobe .....	94
Zamfara .....	96
<b>Appendix</b> .....	98
<b>Methodology</b> .....	120
<b>Acknowledgements and Contacts</b> .....	121

# Executive Summary

The Federation Account Allocation Committee (FAAC) disbursed the sum of N558.08bn to the three tiers of government in October 2017 from the revenue generated in September 2017.

The amount disbursed comprised of N423.96bn from the Statutory Account and N83.32bn from Valued Added Tax (VAT). No allocation was refunded to the Federal Government from the Nigerian National Petroleum Corporation (NNPC) and N50.81bn shared from the FOREX Equalisation Account.

Federal government received a total of N234.29bn from the N558.08bn shared. States received a total of N152.74bn and Local governments received N114.92bn. The sum of N40.22bn 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 N4.04bn, N6.67bn and N3.21bn respectively as cost of revenue collections.




Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that the sum of N200.07bn was disbursed to the FGN consolidated revenue account; N4.22bn shared as share of derivation and ecology; N2.11bn as stabilization fund; N7.09bn for the development of natural resources; and N4.98bn to the Federal Capital Territory (FCT) Abuja.



# Federation Account Allocation Committee (FAAC) October 2017 Disbursement



Summary of Gross Revenue Allocation by FAAC  
for the month of September, 2017 Shared in October, 2017








## BENEFICIARIES

 <b>FGN</b>	Statutory		N198,053,739,485.76
	FX Equalisation ₦50.806B		N24,235,238,666.51
	VAT		N11,997,360,791.48
	<b>Total</b>		<b>N234,286,338,943.75</b>

 <b>State</b>	Statutory		N100,455,503,399.01
	FX Equalisation ₦50.806B		N12,292,436,924.24
	VAT		N39,991,202,638.28
	<b>Total</b>		<b>N152,739,142,961.53</b>

 <b>LGCs</b>	Statutory		N77,446,982,410.91
	FX Equalisation ₦50.806B		N9,476,953,616.74
	VAT		N27,993,841,846.80
	<b>Total</b>		<b>N114,917,777,874.45</b>

 <b>13% Derivation Fund</b>	Statutory		N35,413,088,685.03
	FX Equalisation ₦50.806B		N4,802,345,962.09
	VAT		-----
	<b>Total</b>		<b>N40,215,434,647.12</b>





 <b>Cost of Collection - NCS</b>	Statutory		N3,557,065,565.73
	FX Equalisation ₦50.806B		-----
	VAT		N480,639,370.69
	<b>Total</b>		<b>N4,037,704,936.42</b>

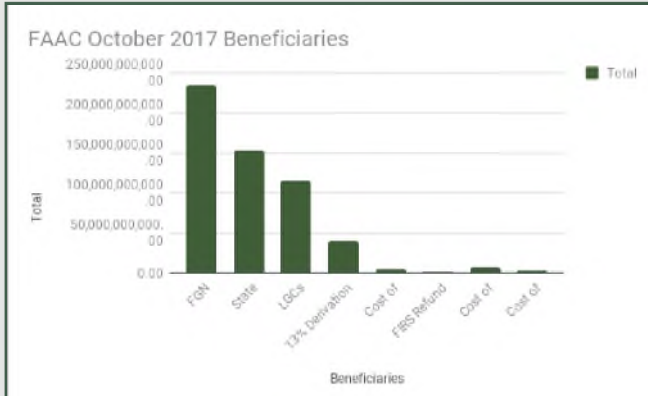
 <b>FIRS Refund</b>	Statutory		N2,000,000,000.00
	FX Equalisation ₦50.806B		-----
	VAT		-----
	<b>Total</b>		<b>N2,000,000,000.00</b>

 <b>Cost of Collection - FIRS</b>	Statutory		N3,820,824,278.28
	FX Equalisation ₦50.806B		-----
	VAT		N2,851,960,849.17
	<b>Total</b>		<b>N6,672,785,127.45</b>

 <b>Cost of Collection - DPR</b>	Statutory		N3,214,464,432.78
	FX Equalisation ₦50.806B		-----
	VAT		-----
	<b>Total</b>		<b>N3,214,464,432.78</b>

## TOTAL (ALL BENEFICIARIES)

<b>STATUTORY</b>		<b>N423,961,668,257.50</b>
<b>FX EQUALISATION ₦50.806B</b>		<b>N50,806,975,169.59</b>
<b>VAT</b>		<b>N83,315,005,496.42</b>
<b>TOTAL</b>		<b>N558,083,648,923.51</b>



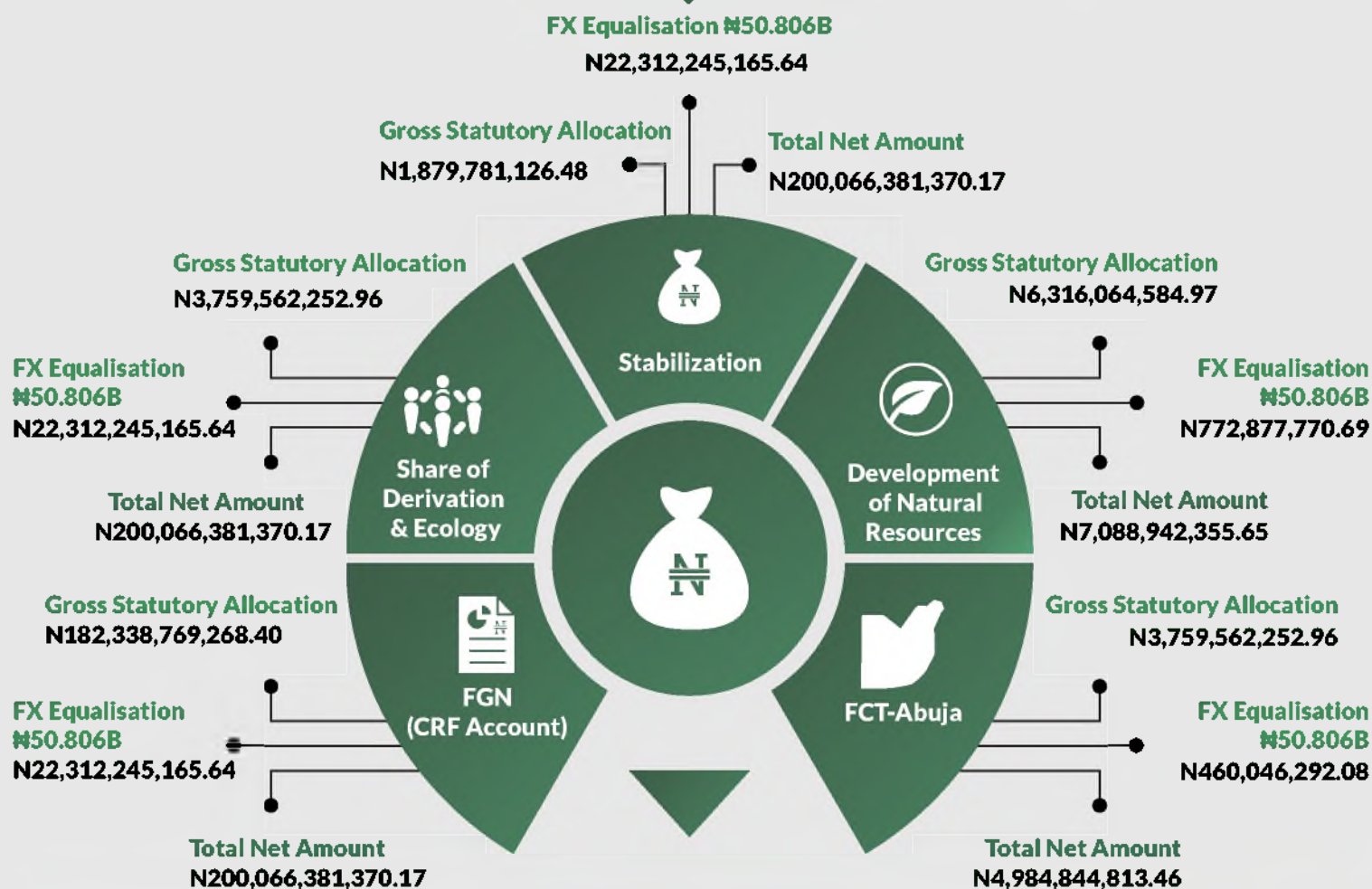
# Federation Account Allocation Committee (FAAC) October 2017 Disbursement

Distribution of Gross Revenue Allocation by FAAC  
for the month of September, 2017 Shared in October, 2017



FG

## BENEFICIARIES



SUB-TOTAL	Gross Statutory Allocation	FX Equalisation N50.806B	Total Net Amount
	N198,053,739,485.76	N24,235,238,666.51	N218,469,581,356.83

## FCT Abuja

Gross Statutory Allocation		N703,691,180.31
Deduction		N0.00
Value Added Tax		N1,152,779,668.77

Distribution of N50.806B From FOREX  
Equalisation Account = N86,108,567.03



**Total Allocation**  
**N1,942,579,416.12**

# Federation Account Allocation Committee (FAAC) October 2017 Disbursement

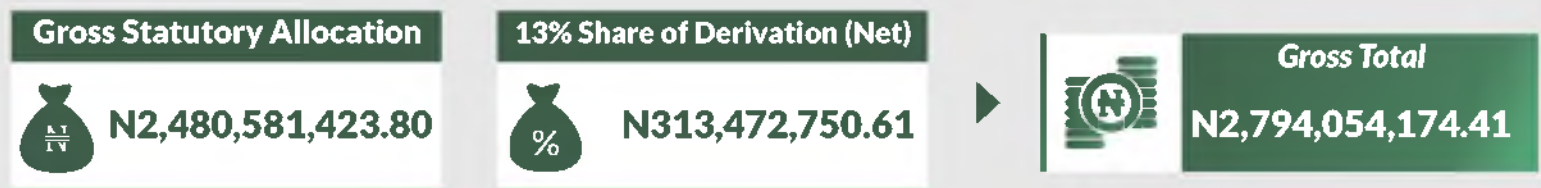
Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of September, 2017 Shared in October, 2017



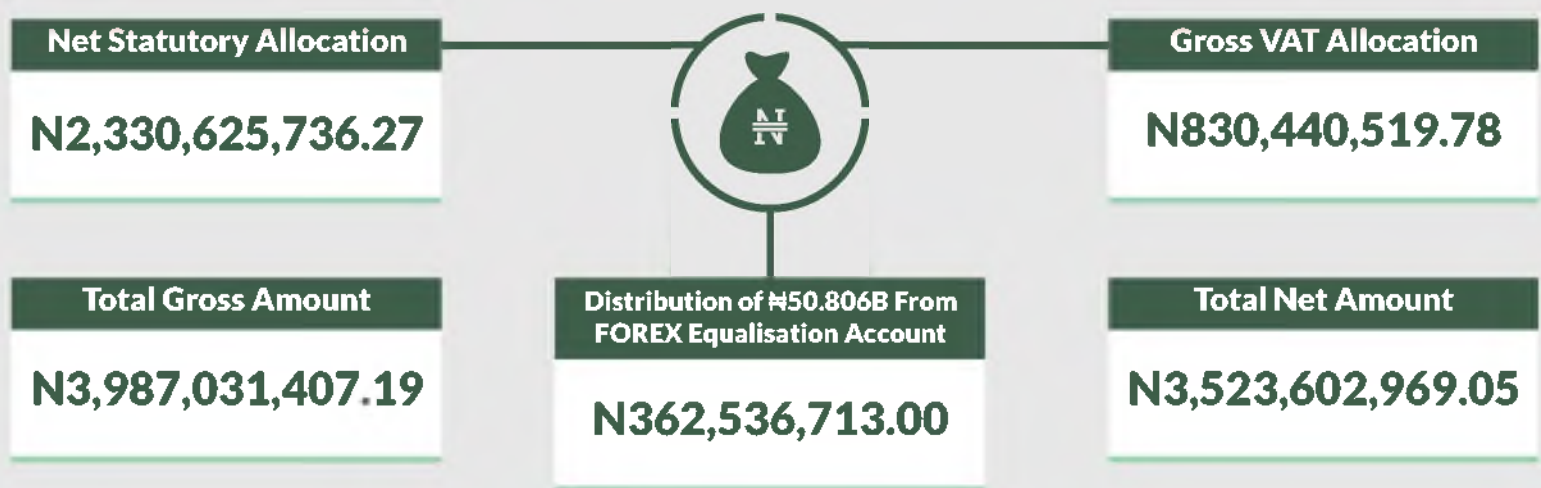
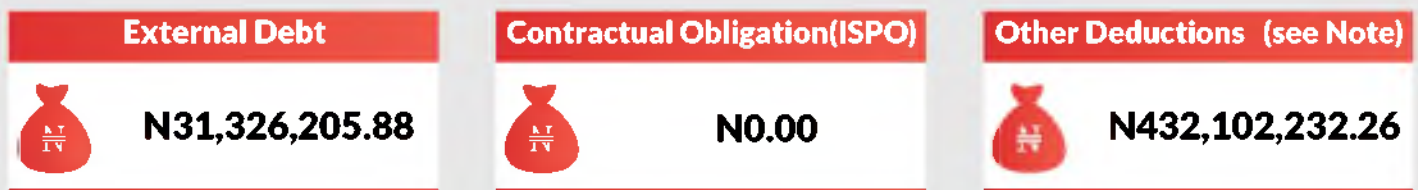
## ABIA STATE

 **17**  
No. of LGCs

### BENEFICIARIES



### DEDUCTIONS



### LGAs





### Total Allocation

ABA NORTH		<b>N117,975,117.79</b>
ABA SOUTH		<b>N198,734,484.71</b>
AROCHUKWU		<b>N137,810,157.54</b>
BENDE		<b>N141,174,224.69</b>
IKWUANO		<b>N127,999,133.23</b>
ISIALA NGWA NORTH		<b>N132,238,173.59</b>
ISIALA NGWA SOUTH		<b>N128,010,140.28</b>
ISUIKWUATO		<b>N124,276,523.32</b>
NNEOCHI		<b>N134,998,493.68</b>
OBIOMA NGWA		<b>N137,618,681.10</b>
OHAFIA		<b>N151,513,596.45</b>
OSISIOMA		<b>N145,606,713.00</b>
UGWUNAGBO		<b>N110,596,419.77</b>
UKWA EAST		<b>N104,399,515.04</b>
UKWA WEST		<b>N109,557,494.43</b>
UMUAHIA NORTH		<b>N159,264,430.80</b>
UMUAHIA SOUTH		<b>N137,084,115.12</b>

# Federation Account Allocation Committee (FAAC) October 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of September, 2017 Shared in October, 2017



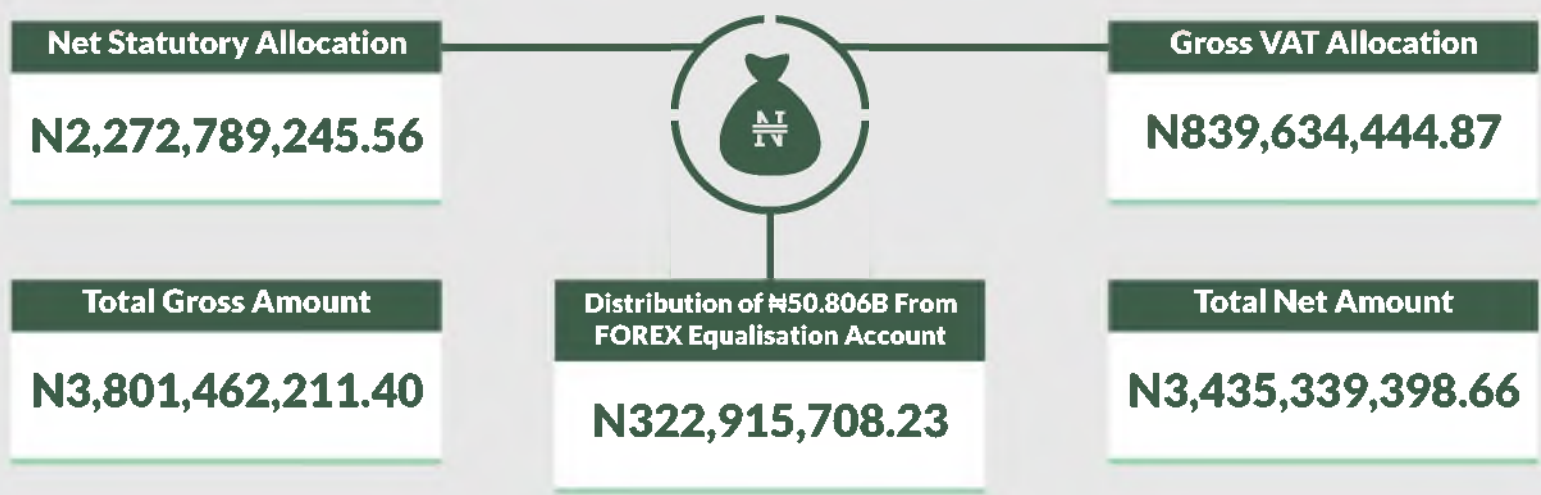
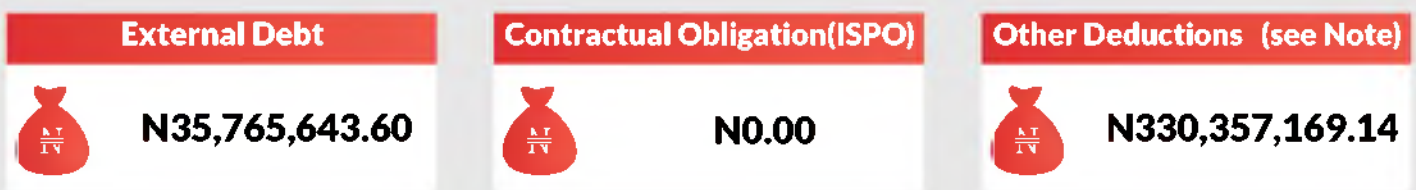
## ADAMAWA STATE

 **21**  
No. of LGCs

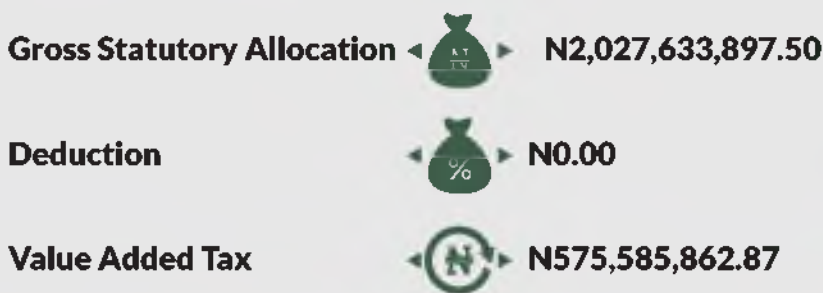
### BENEFICIARIES



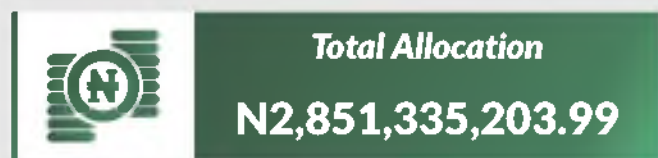
### DEDUCTIONS



### LGAs



**Distribution of N50.806B From FOREX Equalisation Account = N248,115,443.63**







### Total Allocation

DEMSA .....		<b>N141,647,617.82</b>
FUFORE .....		<b>N168,199,623.82</b>
GANYE .....		<b>N145,203,045.20</b>
GIREI .....		<b>N128,592,685.16</b>
GOMBI .....		<b>N128,506,789.36</b>
GUYUK .....		<b>N137,396,807.38</b>
HONG .....		<b>N146,548,430.47</b>
JADA .....		<b>N151,949,112.27</b>
YOLA-NORTH .....		<b>N137,614,739.17</b>
LAMURDE .....		<b>N121,254,718.36</b>
MADAGALI .....		<b>N124,135,681.27</b>
MAIHA .....		<b>N120,673,827.13</b>
MAYO-BELWA .....		<b>N138,445,818.86</b>
MICHIKA .....		<b>N135,187,147.94</b>
MUBI NORTH .....		<b>N130,013,676.62</b>
MUBI SOUTH .....		<b>N121,670,872.09</b>
NUMAN .....		<b>N114,633,351.72</b>
SHELLENG .....		<b>N130,199,802.49</b>



*Total Allocation*

SONG .....		<b>N159,439,092.72</b>
TOUNGO .....		<b>N132,450,160.20</b>
YOLA-SOUTH .....		<b>N137,572,203.94</b>

# Federation Account Allocation Committee (FAAC) October 2017 Disbursement

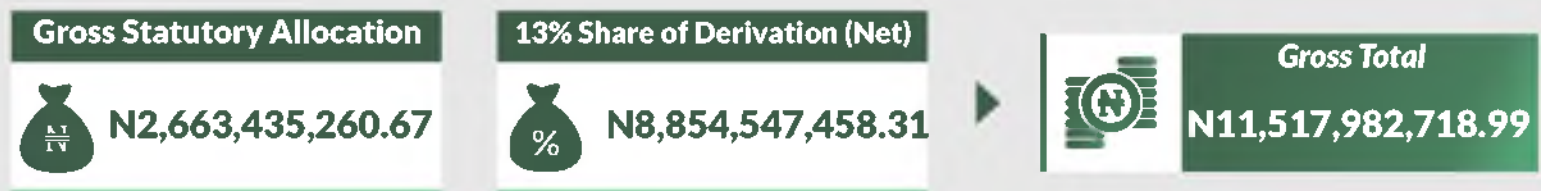
Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of September, 2017 Shared in October, 2017



## AKWA IBOM STATE

 **31**  
No. of LGCs

### BENEFICIARIES



### DEDUCTIONS



### LGAs





### Total Allocation

ABAK .....		<b>N129,926,019.37</b>
EASTERN OBOLO .....		<b>N102,578,025.26</b>
EKET .....		<b>N135,122,229.80</b>
EKPE ATAI .....		<b>N104,400,507.55</b>
ESSIEN UDIM .....		<b>N139,543,963.62</b>
ETIM EKPO .....		<b>N120,229,402.24</b>
ETINAN .....		<b>N136,886,448.25</b>
IBENO .....		<b>N109,705,504.91</b>
IBESIKPO ASUTAN .....		<b>N127,353,419.68</b>
IBIONO IBOM .....		<b>N139,372,217.19</b>
IKA .....		<b>N107,104,084.37</b>
IKONO .....		<b>N126,073,665.07</b>
IKOT ABASI .....		<b>N126,108,954.45</b>
IKOT EKPENE .....		<b>N129,903,207.97</b>
INI .....		<b>N118,370,973.17</b>
ITU .....		<b>N122,022,005.50</b>
MBO .....		<b>N114,245,624.64</b>
MKPAT ENIN .....		<b>N140,427,426.00</b>



*Total Allocation*

NSIT IBOM		<b>N117,812,582.80</b>
NSIT UBIUM		<b>N123,840,097.08</b>
OBAT AKARA		<b>N128,970,396.89</b>
OKOBO		<b>N112,023,048.99</b>
ONNA		<b>N117,047,295.39</b>
ORON		<b>N117,110,172.27</b>
ORUK ANAM		<b>N138,893,220.11</b>
UDUNG UKO		<b>N103,615,512.45</b>
UKANAFUN		<b>N126,678,195.43</b>
UQUO		<b>N104,270,110.14</b>
URUAN		<b>N132,526,621.91</b>
URUE OFFONG/ORUK		<b>N111,216,403.40</b>
UYO		<b>N170,858,714.14</b>

# Federation Account Allocation Committee (FAAC) October 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of September, 2017 Shared in October, 2017



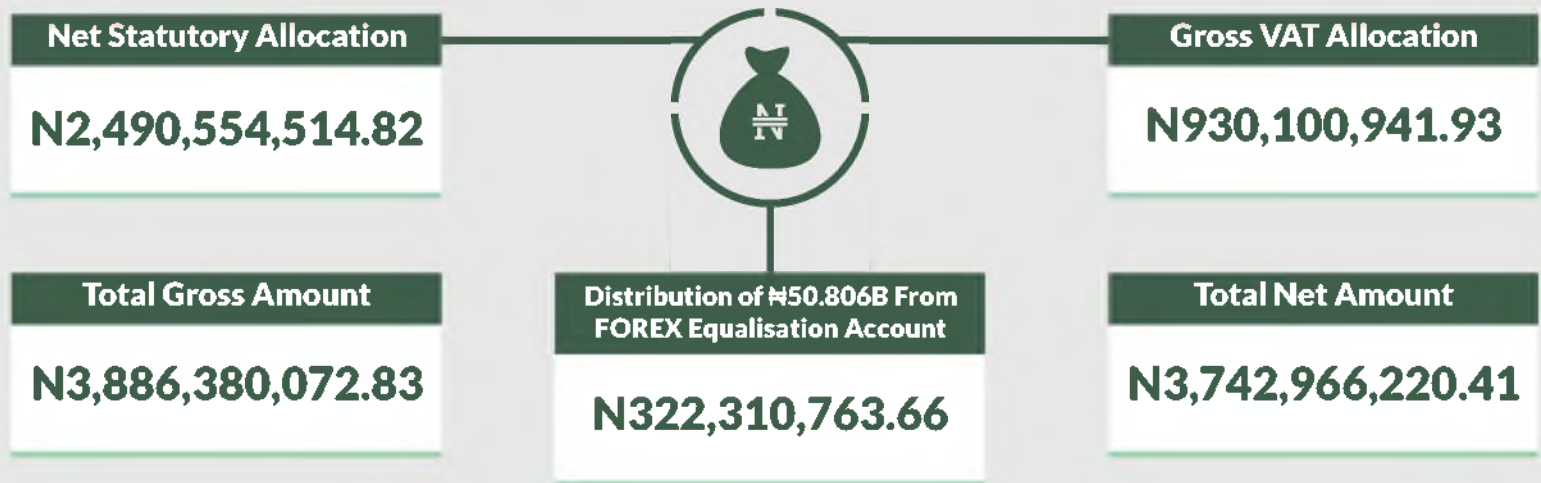
## ANAMBRA STATE

 **21**  
No. of LGCs

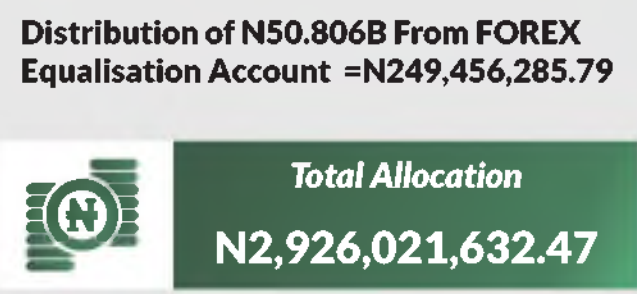
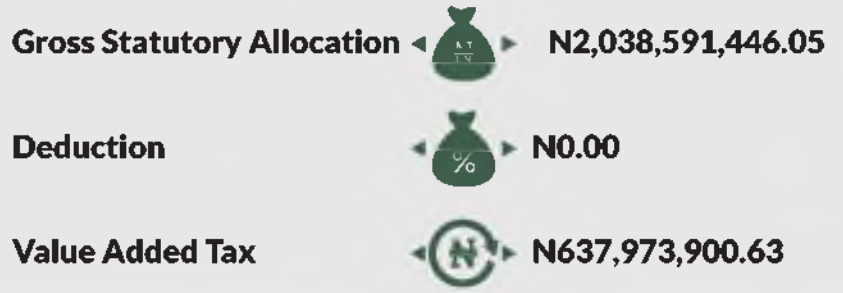
### BENEFICIARIES



### DEDUCTIONS



### LGAs





### Total Allocation

AGUATA .....		<b>N191,323,736.02</b>
ANAMBRA EAST .....		<b>N126,728,502.72</b>
ANAMBRA WEST .....		<b>N130,419,380.39</b>
ANIOCHA .....		<b>N158,749,390.92</b>
AWKA NORTH .....		<b>N118,768,041.08</b>
AWKA SOUTH .....		<b>N137,505,859.82</b>
AYAMELUM .....		<b>N127,778,848.39</b>
DUNUKOFIA .....		<b>N113,486,318.09</b>
EKWUSIGWO .....		<b>N127,078,451.32</b>
IDEMILI NORTH .....		<b>N201,141,958.20</b>
IDEMILI SOUTH .....		<b>N139,912,931.67</b>
IHIALA .....		<b>N169,849,356.91</b>
NJIKOKA .....		<b>N125,272,450.52</b>
NNEWI NORTH .....		<b>N124,986,822.37</b>
NNEWI SOUTH .....		<b>N148,993,595.19</b>
OGBARU .....		<b>N143,104,005.52</b>
ONISHA NORTH .....		<b>N119,216,843.85</b>
ONISHA SOUTH .....		<b>N 123,295,421.80</b>



*Total Allocation*

<b>ORUMBA NORTH</b> .....		<b>N133,164,890.92</b>
<b>ORUMBA SOUTH</b> .....		<b>N135,302,477.91</b>
<b>OYI</b> .....		<b>N129,942,348.84</b>



# Federation Account Allocation Committee (FAAC) October 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of September, 2017 Shared in October, 2017



## BAUCHI STATE



20

No. of LGCs

### BENEFICIARIES

#### Gross Statutory Allocation



N3,168,752,194.08

#### 13% Share of Derivation (Net)



N0.00



#### Gross Total

N3,168,752,194.08

### DEDUCTIONS

#### External Debt



N55,909,234.76

#### Contractual Obligation (ISPO)



N305,669,380.00

#### Other Deductions (see Note)



N359,793,438.27

#### Net Statutory Allocation

N2,447,380,141.05

#### Gross VAT Allocation

N964,665,991.68

#### Total Gross Amount

N4,521,168,833.12

#### Distribution of ₦50.806B From FOREX Equalisation Account


N387,750,647.36

#### Total Net Amount

N3,799,796,780.09

### LGAs

Gross Statutory Allocation  N2,314,204,703.09

Deduction  N0.00

Value Added Tax  N644,480,620.89






Distribution of N50.806B From FOREX  
Equalisation Account = N283,182,248.66

#### Total Allocation

N3,241,867,572.64



### Total Allocation

ALKALERI		<b>N209,071,005.59</b>
BAUCHI		<b>N254,438,752.76</b>
BOGORO		<b>N113,661,228.50</b>
DAMBAN		<b>N134,087,628.96</b>
DARAZO		<b>N168,794,047.74</b>
DASS		<b>N113,350,321.19</b>
GAMAWA		<b>N178,522,966.18</b>
GANJUWA		<b>N177,722,687.61</b>
GIADE		<b>N129,279,370.81</b>
I/GADAU		<b>N 148,419,085.92</b>
JAMA'ARE		<b>N115,373,929.86</b>
KATAGUM		<b>N175,442,030.73</b>
KIRFI		<b>N141,791,155.59</b>
MISAU		<b>N167,968,110.00</b>
NINGI		<b>N213,072,837.99</b>
SHIRA		<b>N160,938,326.09</b>
TAFAWA BALEWA		<b>N157,984,541.67</b>
TORO		<b>N217,207,683.71</b>



*Total Allocation*

<b>WARJI</b> .....		<b>N124,179,179.17</b>
<b>ZAKI</b> .....		<b>N140,562,682.57</b>

# Federation Account Allocation Committee (FAAC) October 2017 Disbursement

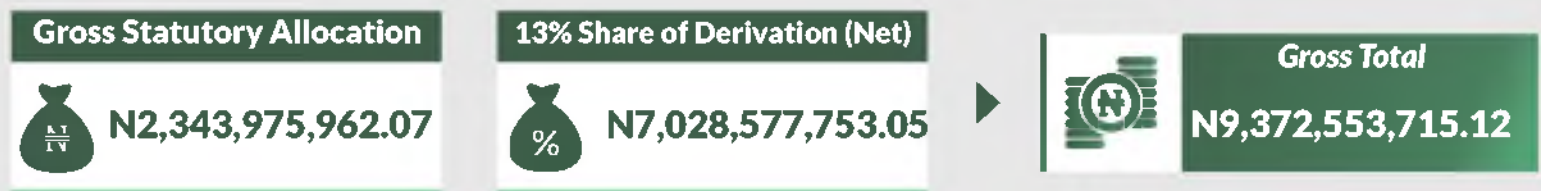
Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of September, 2017 Shared in October, 2017



## BAYELSA STATE

**8**  
No. of LGCs

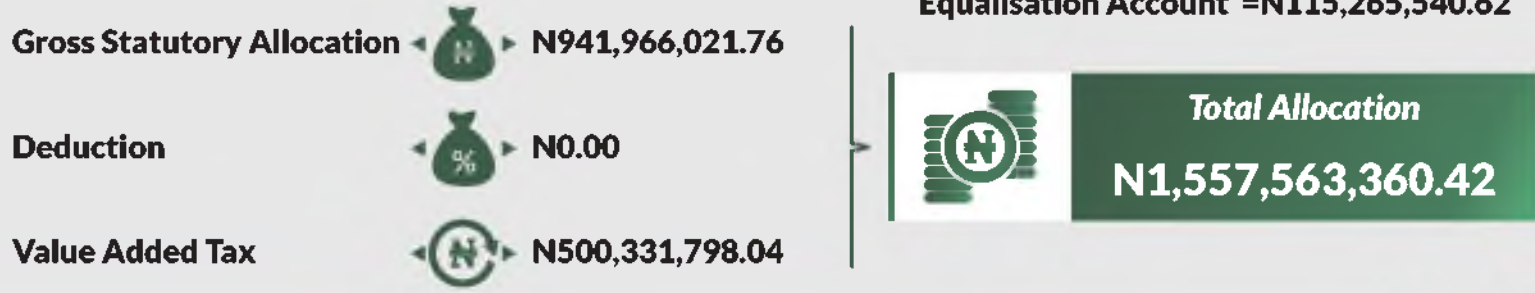
### BENEFICIARIES



### DEDUCTIONS



### LGAs





### Total Allocation

BRASS .....		<b>N186,680,178.52</b>
EKERMOR .....		<b>N210,413,165.31</b>
KOLOKUMA/OPOKUMA .....		<b>N150,523,419.61</b>
NEMBE .....		<b>N 176,141,812.81</b>
OGBIA .....		<b>N185,115,583.84</b>
SAGBAMA .....		<b>N183,450,693.00</b>
SOUTHERN IJAW .....		<b>N238,111,653.24</b>
YENAGOA .....		<b>N227,126,854.09</b>

# Federation Account Allocation Committee (FAAC) October 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of September, 2017 Shared in October, 2017



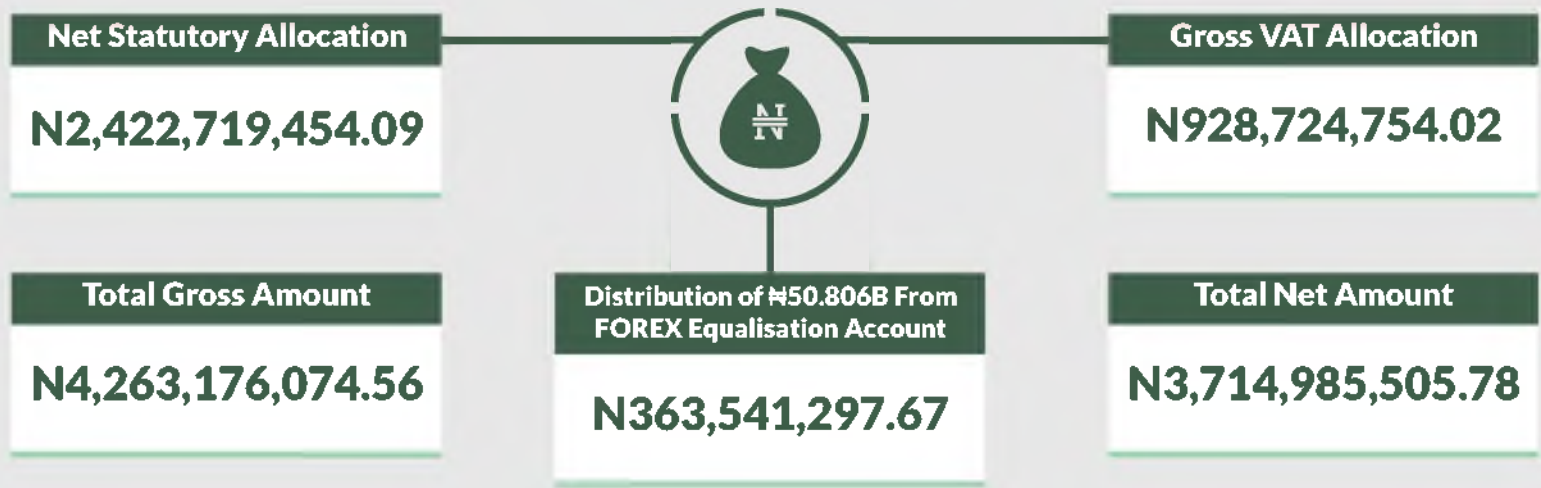
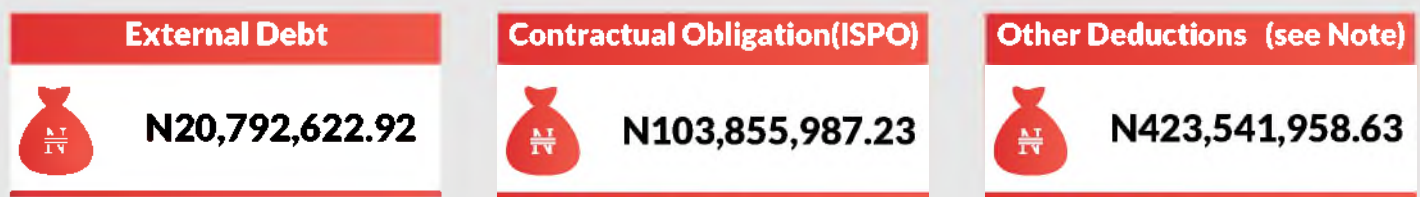
## BENUE STATE

 **23**  
No. of LGCs

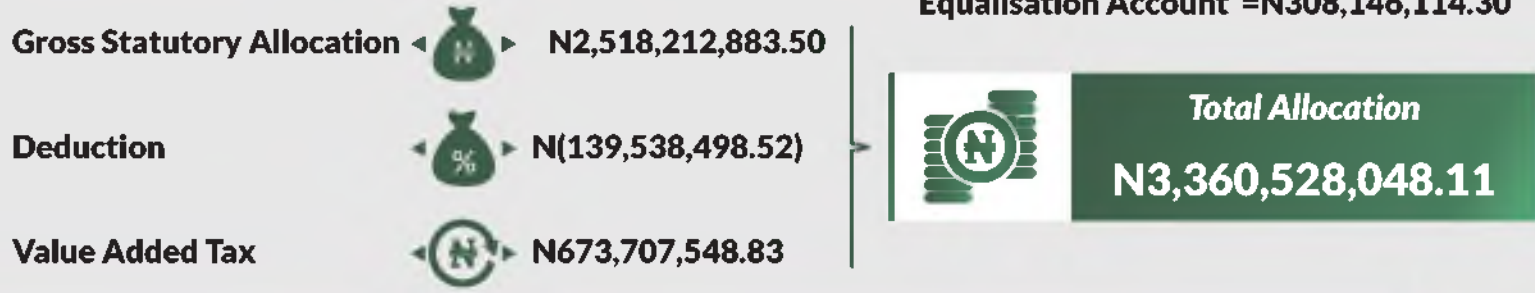
### BENEFICIARIES



### DEDUCTIONS



### LGAs





### Total Allocation

ADO		<b>N147,382,267.86</b>
AGATU		<b>N128,941,337.82</b>
APA		<b>N124,335,196.50</b>
BURUKU		<b>N150,471,680.57</b>
GBOKO		<b>N197,321,741.19</b>
GUMA		<b>N157,350,958.33</b>
GWER EAST		<b>N148,804,058.75</b>
GWER WEST		<b>N128,484,528.54</b>
KATSINA ALA		<b>N163,317,429.36</b>
KONSHISHA		<b>N155,958,982.37</b>
KWANDE		<b>N176,210,854.89</b>
LOGO		<b>N136,839,678.28</b>
MAKURDI		<b>N167,576,495.74</b>
OBI		<b>N119,732,215.00</b>
OGBADIBO		<b>N126,655,357.40</b>
OHIMINTI		<b>N113,844,073.91</b>
OJU		<b>N145,593,151.68</b>
OKPOKWU		<b>N138,231,175.03</b>



*Total Allocation*

OTUKPO .....		<b>N163,089,251.23</b>
TARKA .....		<b>N110,672,153.68</b>
UKUM .....		<b>N153,330,489.18</b>
USHONGO .....		<b>N148,248,580.77</b>
VANDEIKYA .....		<b>N158,136,389.99</b>



# Federation Account Allocation Committee (FAAC) October 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of September, 2017 Shared in October, 2017



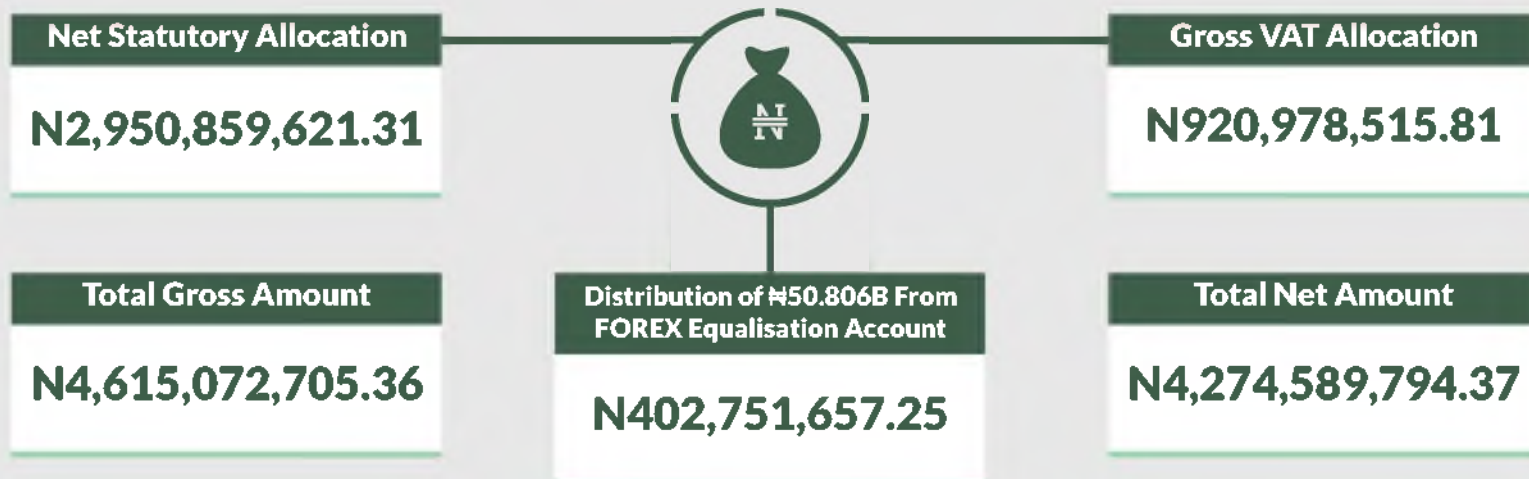
## BORNO STATE

 **27**  
No. of LGCs

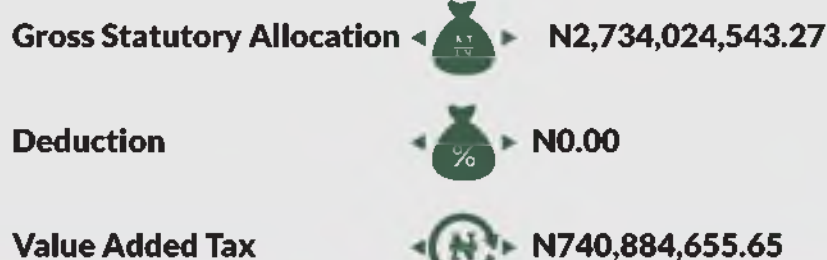
### BENEFICIARIES



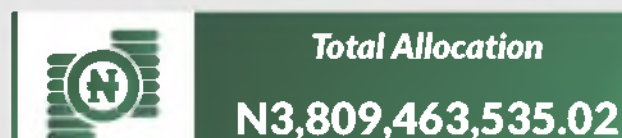
### DEDUCTIONS



### LGAs



**Distribution of N50.806B From FOREX Equalisation Account = N334,554,336.10**





### Total Allocation

ABADAN		<b>N135,173,198.66</b>
ASKIRA UBA		<b>N133,782,484.14</b>
BAMA		<b>N184,925,815.08</b>
BAYO		<b>N109,653,334.37</b>
BIU		<b>N148,778,336.88</b>
CHIBOK		<b>N108,628,319.09</b>
DAMBOA		<b>N177,022,010.93</b>
DIKWA		<b>N120,468,010.20</b>
GUBIO		<b>N141,275,495.19</b>
GUZAMALA		<b>N121,032,796.84</b>
GWOZA		<b>N174,664,272.50</b>
HAWUL		<b>N124,492,709.55</b>
JERE		<b>N145,177,878.45</b>
KAGA		<b>N124,643,116.91</b>
KALA BALGE		<b>N114,836,189.28</b>
KONDUGA		<b>N163,840,451.72</b>
KUKAWA		<b>N170,847,267.56</b>
KWAYA KUSAR		<b>N99,780,391.80</b>



### Total Allocation

MAFA .....		<b>N129,743,284.73</b>
MAGUMERI .....		<b>N151,260,218.85</b>
MAIDUGURI METRO .....		<b>N230,996,703.96</b>
MARTE .....		<b>N139,312,229.30</b>
MOBBAR .....		<b>N130,754,051.45</b>
MONGUNO .....		<b>N127,822,944.01</b>
NGALA .....		<b>N150,256,164.93</b>
NGANZAI .....		<b>N126,615,444.60</b>
SHANI .....		<b>N123,680,414.03</b>

# Federation Account Allocation Committee (FAAC) October 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of September, 2017 Shared in October, 2017



## CROSS RIVER STATE



**18**

No. of LGCs

### BENEFICIARIES

**Gross Statutory Allocation**



**N2,663,889,486.56**

**13% Share of Derivation (Net)**



**N0.00**



**Gross Total**

**N2,663,889,486.56**

### DEDUCTIONS

**External Debt**



**N231,962,506.35**

**Contractual Obligation (ISPO)**



**N633,134,951.92**

**Other Deductions (see Note)**



**N665,694,354.44**

**Net Statutory Allocation**

**N1,133,097,673.85**

**Gross VAT Allocation**

**N839,586,788.67**



**Total Gross Amount**

**N3,829,448,396.01**


**Distribution of ₦50.806B From  
FOREX Equalisation Account**


**N325,972,120.78**

**Total Net Amount**

**N2,298,656,583.30**

### LGAs

**Gross Statutory Allocation**  **N1,762,539,512.46**

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

**Value Added Tax**  **N518,575,759.95**

**Distribution of N50.806B From FOREX  
Equalisation Account = N215,676,643.39**



**Total Allocation**

**N2,458,240,649.70**



*Total Allocation*

ABI .....		<b>N131,149,320.76</b>
AKAMKPA .....		<b>N158,062,194.88</b>
AKPABUYO .....		<b>N159,735,570.51</b>
BAKASSI .....		<b>N101,317,952.15</b>
BEKWARA .....		<b>N121,320,979.30</b>
BIASE .....		<b>N139,527,106.99</b>
BOKI .....		<b>N156,677,301.07</b>
CALABAR MUNICIPAL .....		<b>N130,022,473.23</b>
CALABAR SOUTH .....		<b>N137,347,254.86</b>
ETUNG .....		<b>N107,525,837.82</b>
IKOM .....		<b>N142,889,383.61</b>
OBANLIKU .....		<b>N123,535,628.17</b>
OBUBRA .....		<b>N137,927,464.90</b>
OBUDU .....		<b>N131,415,388.91</b>
ODUKPANI .....		<b>N147,133,285.73</b>
OGAJA .....		<b>N138,898,436.96</b>
YAKURR .....		<b>N140,802,681.04</b>
YALA .....		<b>N152,952,388.82</b>

# Federation Account Allocation Committee (FAAC) October 2017 Disbursement

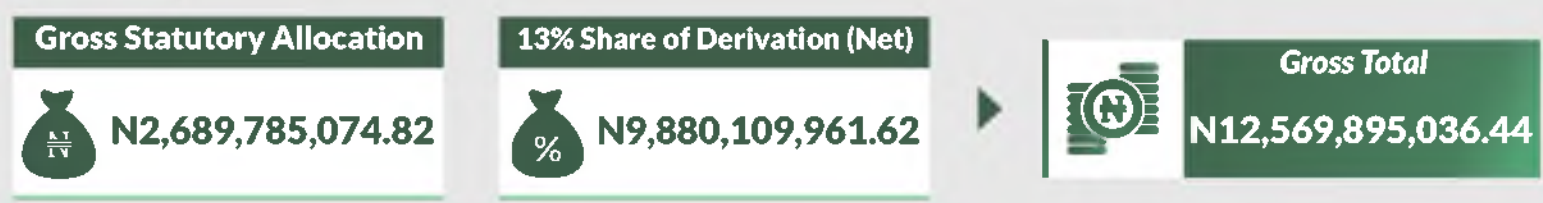
Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of September, 2017 Shared in October, 2017



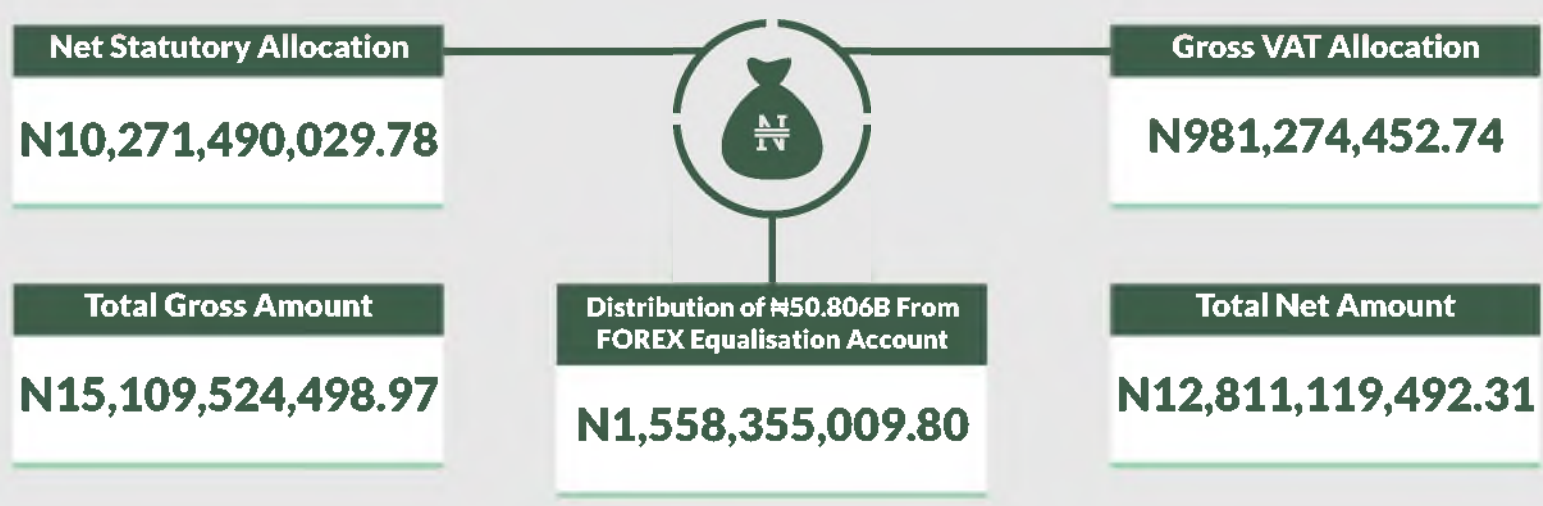
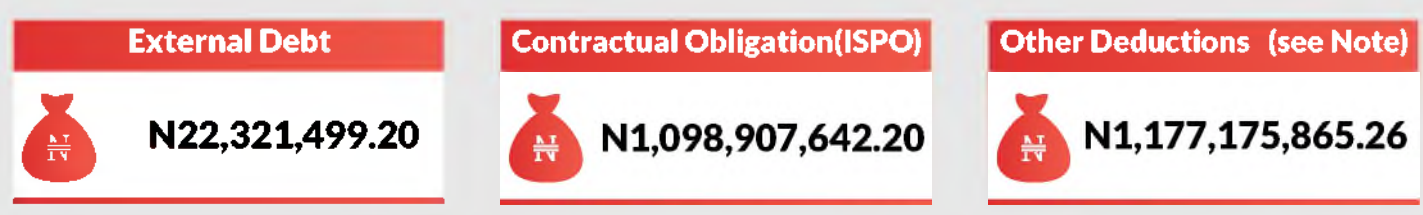
## DELTA STATE

 **25**  
No. of LGCs

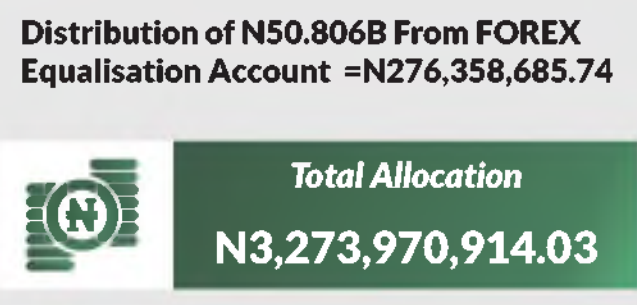
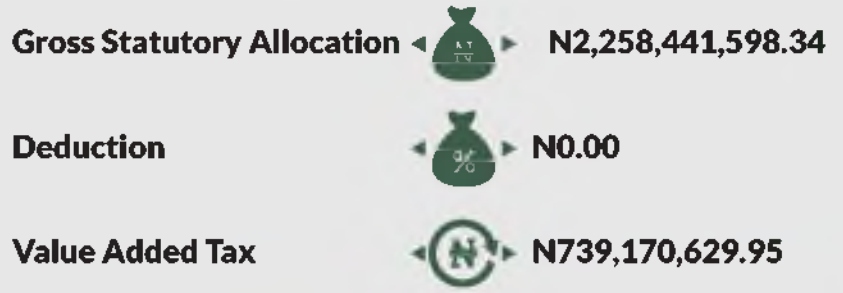
### BENEFICIARIES



### DEDUCTIONS



### LGAs








## Total Allocation

ANIOCHA NORTH .....		<b>N112,491,619.45</b>
ANIOCHA SOUTH .....		<b>N122,424,736.23</b>
BOMADI .....		<b>N105,504,327.44</b>
BURUTU .....		<b>N148,111,201.03</b>
ETHIOPE EAST .....		<b>N137,138,725.91</b>
ETHIOPE WEST .....		<b>N139,871,273.90</b>
IKA NORTH EAST .....		<b>N145,170,634.10</b>
IKA SOUTH .....		<b>N137,100,543.62</b>
ISOKO NORTH .....		<b>N129,637,068.73</b>
ISOKO SOUTH .....		<b>N146,621,265.00</b>
NDOKWA EAST .....		<b>N121,067,458.15</b>
NDOKWA WEST .....		<b>N126,819,334.50</b>
OKPE .....		<b>N117,416,646.49</b>
OSHIMILI NORTH .....		<b>N114,679,138.74</b>
OSHIMILI SOUTH .....		<b>N124,228,947.60</b>
PATANI .....		<b>N102,679,466.38</b>
SAPELE .....		<b>N129,407,195.33</b>
UDU .....		<b>N132,802,544.67</b>

*Total Allocation*

UGHELLI NORTH .....		<b>N175,427,062.81</b>
UGHELLI SOUTH .....		<b>N140,699,277.65</b>
UKWUANI .....		<b>N112,729,991.80</b>
UVWIE .....		<b>N132,004,406.88</b>
WARRI SOUTH .....		<b>N163,182,783.94</b>
WARRI NORTH .....		<b>N131,039,954.39</b>
WARRI SOUTH-WEST .....		<b>N125,715,309.29</b>



# Federation Account Allocation Committee (FAAC) October 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of September, 2017 Shared in October, 2017



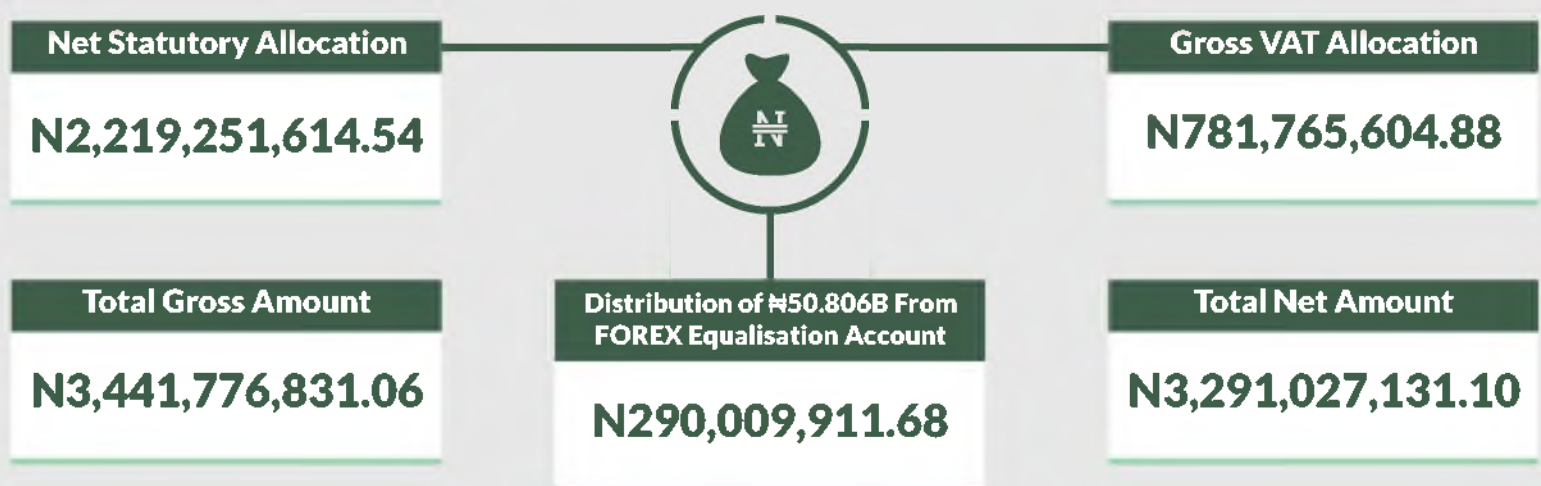
## EBONYI STATE

 **13**  
No. of LGCs

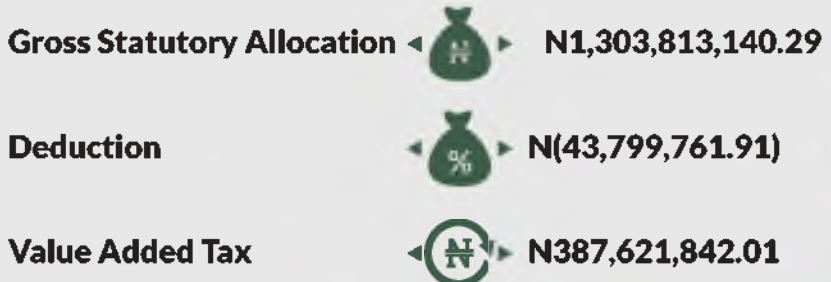
### BENEFICIARIES



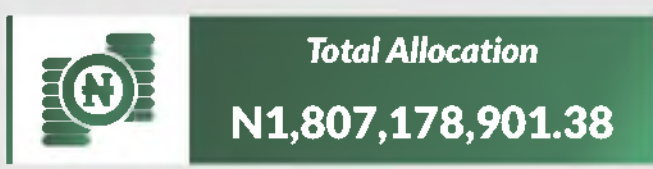
### DEDUCTIONS



### LGAs




**Distribution of N50.806B From FOREX Equalisation Account =N159,543,680.99**





### Total Allocation

ABAKALIKI .....		<b>N137,923,764.86</b>
AFIKPO NORTH .....		<b>N131,421,392.80</b>
AFIKPO SOUTH .....		<b>N132,349,560.00</b>
EBONYI .....		<b>N126,766,782.15</b>
EZZA NORTH .....		<b>N127,563,524.30</b>
EZZA SOUTH .....		<b>N130,813,333.46</b>
IKWO .....		<b>N153,449,283.95</b>
ISHIELU .....		<b>N135,568,586.66</b>
IVO .....		<b>N123,371,556.17</b>
IZZI .....		<b>N168,553,266.22</b>
OHAOZARA .....		<b>N132,689,078.37</b>
OHAUKWU .....		<b>N146,550,937.28</b>
ONICHA .....		<b>N160,157,835.15</b>

# Federation Account Allocation Committee (FAAC) October 2017 Disbursement

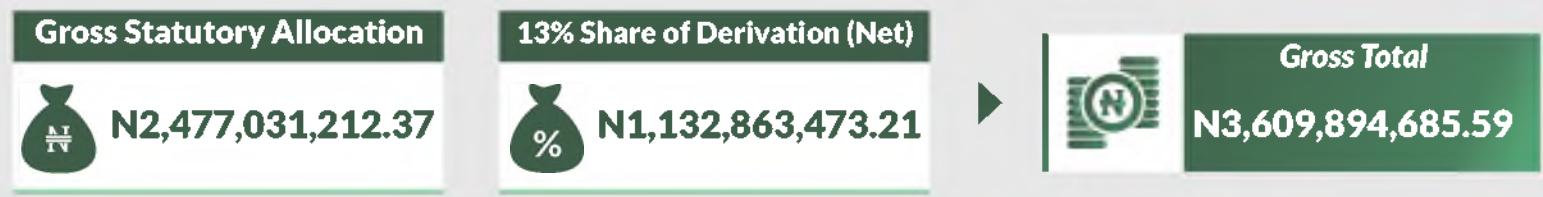
Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of September, 2017 Shared in October, 2017



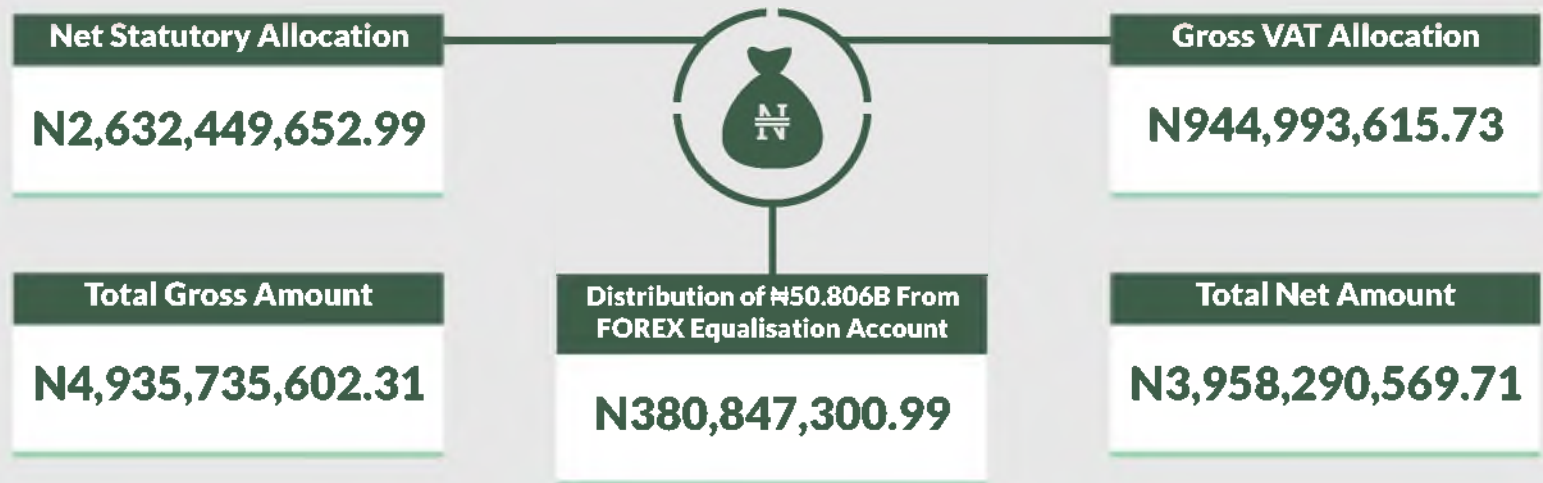
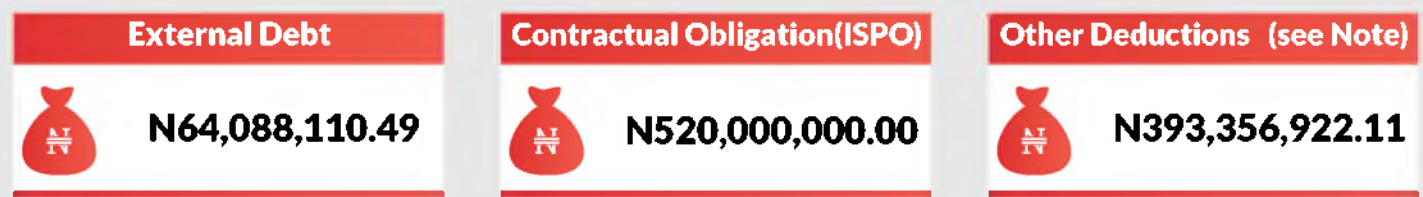
## EDO STATE

 **18**  
No. of LGCs

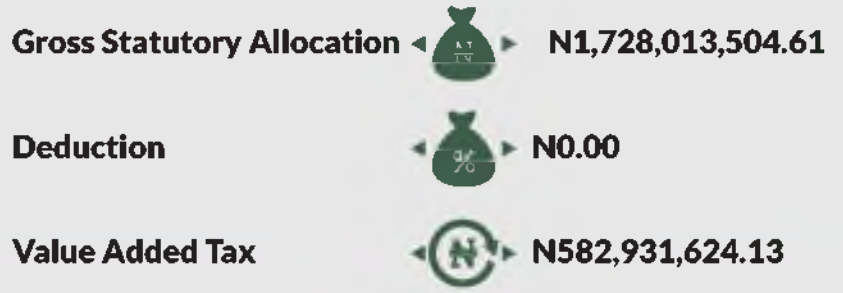
### BENEFICIARIES



### DEDUCTIONS



### LGAs



**Distribution of N50.806B From FOREX Equalisation Account =N211,451,799.96**





## Total Allocation

AKOKO EDO .....		<b>N172,023,831.84</b>
EGOR .....		<b>N169,929,726.41</b>
ESAN CENTRAL .....		<b>N112,595,776.86</b>
ESAN NORTH EAST .....		<b>N115,936,685.82</b>
ESAN SOUTH EAST .....		<b>N136,031,487.67</b>
ESAN WEST .....		<b>N117,868,420.87</b>
ETSAKO CENTRAL .....		<b>N116,074,007.34</b>
ETSAKO EAST .....		<b>N133,365,295.52</b>
ETSAKO WEST .....		<b>N146,820,905.50</b>
IGUEBEN .....		<b>N108,283,390.09</b>
IKPOBA OKHA .....		<b>N185,394,087.18</b>
OREDO .....		<b>N189,733,139.87</b>
ORHIONWON .....		<b>N146,739,475.42</b>
OVIA NORTH EAST .....		<b>N139,720,903.74</b>
OVIA SOUTH WEST .....		<b>N148,560,586.27</b>
OWAN EAST .....		<b>N135,116,801.00</b>
OWAN WEST .....		<b>N112,955,894.40</b>
UHUNMWODE.....		<b>N135,246,512.92</b>

# Federation Account Allocation Committee (FAAC) October 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of September, 2017 Shared in October, 2017



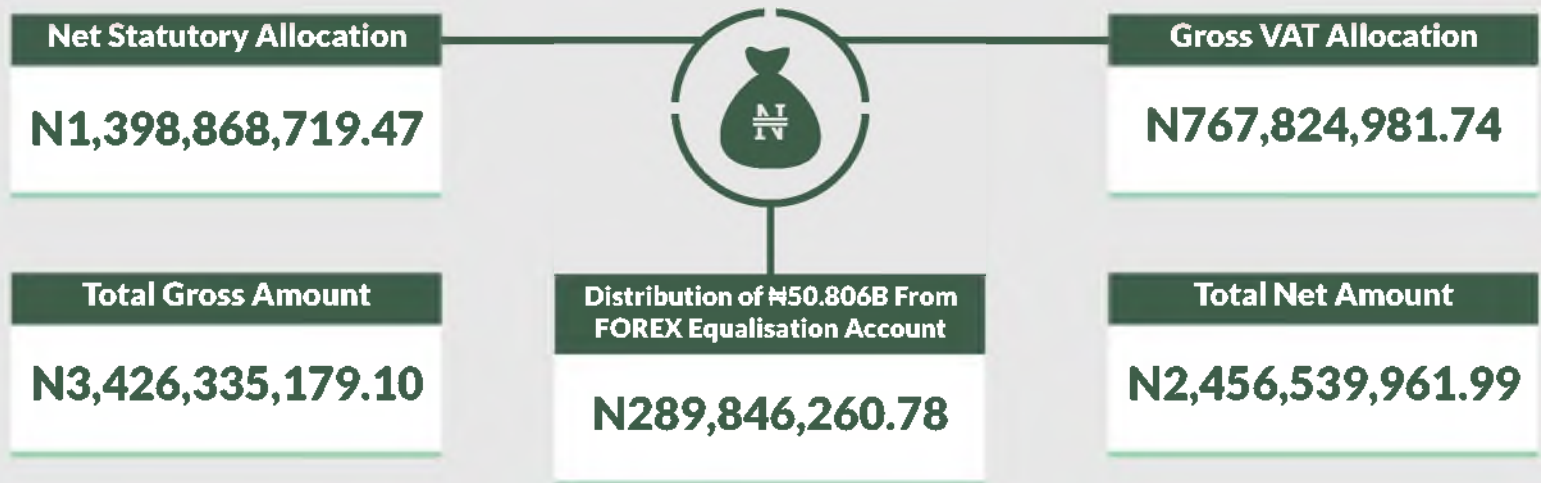
## EKITI STATE

 **16**  
No. of LGCs

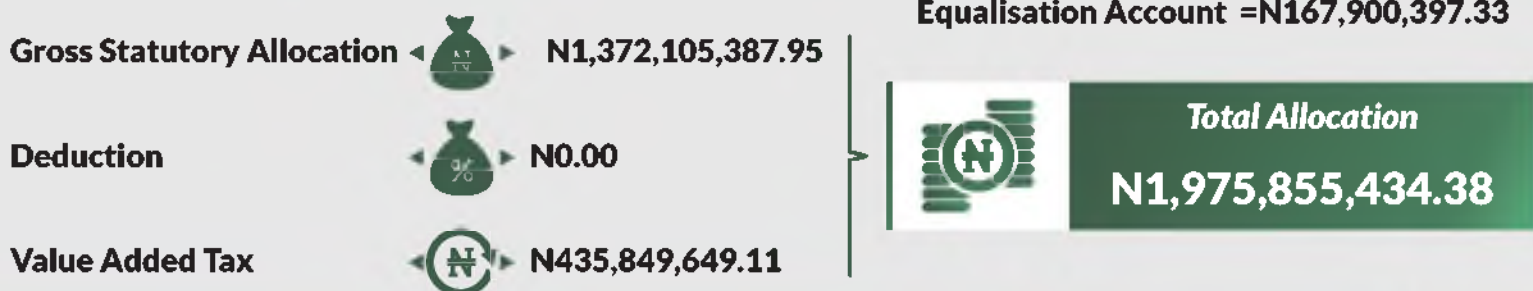
### BENEFICIARIES



### DEDUCTIONS



### LGAs





### Total Allocation

ADO EKITI		<b>N161,768,896.66</b>
AIYEKIRE		<b>N122,271,513.28</b>
EFON		<b>N114,173,944.40</b>
EKITI EAST		<b>N120,185,982.07</b>
EKITI SOUTH WEST		<b>N127,366,415.33</b>
EKITI WEST		<b>N130,167,617.95</b>
EMURE		<b>N107,218,840.20</b>
IDO-OSI		<b>N130,448,182.91</b>
IJERO		<b>N141,363,557.77</b>
IKERE		<b>N123,002,795.87</b>
IKOLE		<b>N131,137,533.07</b>
ILEJEMEJI		<b>N93,004,761.80</b>
IREPODUN/IFELODUN		<b>N117,421,744.21</b>
ISE/ORUN		<b>N114,290,240.77</b>
MOBA		<b>N122,720,374.43</b>
OYE		<b>N119,313,033.68</b>

# Federation Account Allocation Committee (FAAC) October 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of September, 2017 Shared in October, 2017



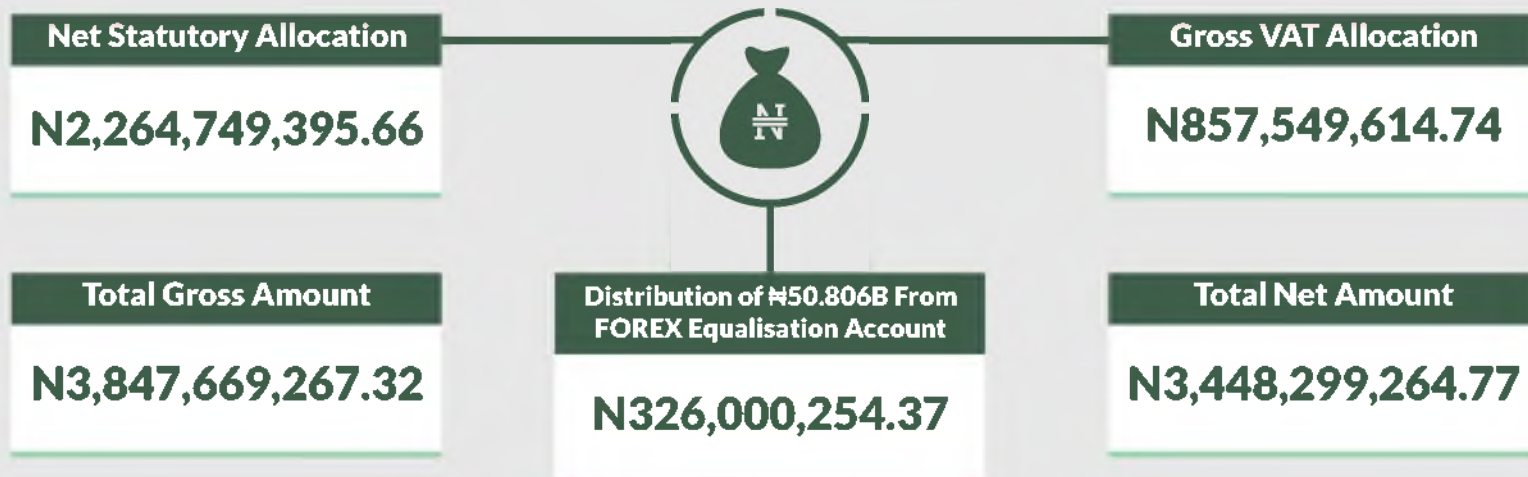
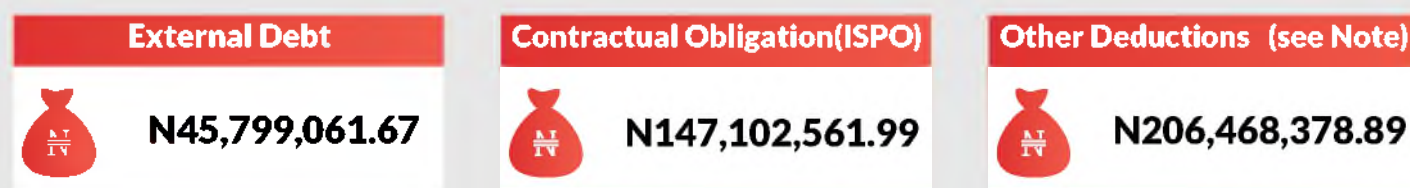
## ENUGU STATE

 **17**  
No. of LGCs

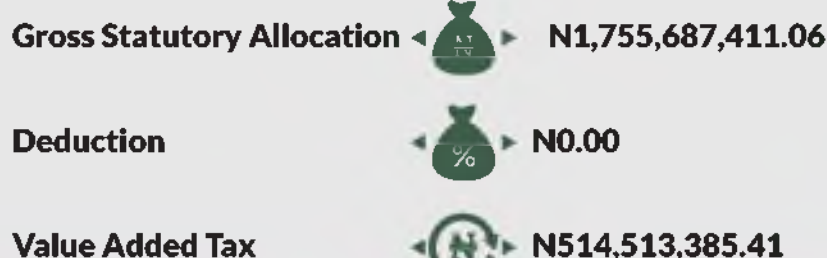
### BENEFICIARIES



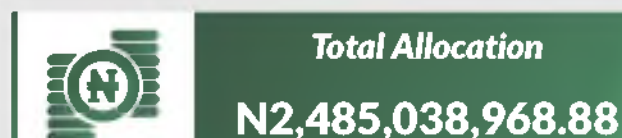
### DEDUCTIONS



### LGAs



**Distribution of N50.806B From FOREX Equalisation Account = N214,838,172.41**





### Total Allocation

AGWU .....		<b>N147,106,332.94</b>
ANINRI .....		<b>N124,909,419.09</b>
ENUGU EAST .....		<b>N168,325,791.65</b>
ENUGU NORTH .....		<b>N158,307,825.96</b>
ENUGU SOUTH .....		<b>N151,405,821.14</b>
EZEAGU .....		<b>N145,014,283.72</b>
IGBO ETITI .....		<b>N148,510,177.16</b>
IGBO EZE NORTH .....		<b>N161,167,511.50</b>
IGBO EZE SOUTH .....		<b>N143,017,261.21</b>
ISI UZO .....		<b>N135,600,268.29</b>
NKANU EAST .....		<b>N140,687,081.46</b>
NKANU WEST .....		<b>N137,277,673.25</b>
NSUKKA .....		<b>N179,431,491.25</b>
OJI RIVER .....		<b>N123,854,497.74</b>
UDENU .....		<b>N137,382,806.51</b>
UDI .....		<b>N155,334,643.52</b>
UZO UWANI .....		<b>N127,706,082.49</b>



# Federation Account Allocation Committee (FAAC) October 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of September, 2017 Shared in October, 2017



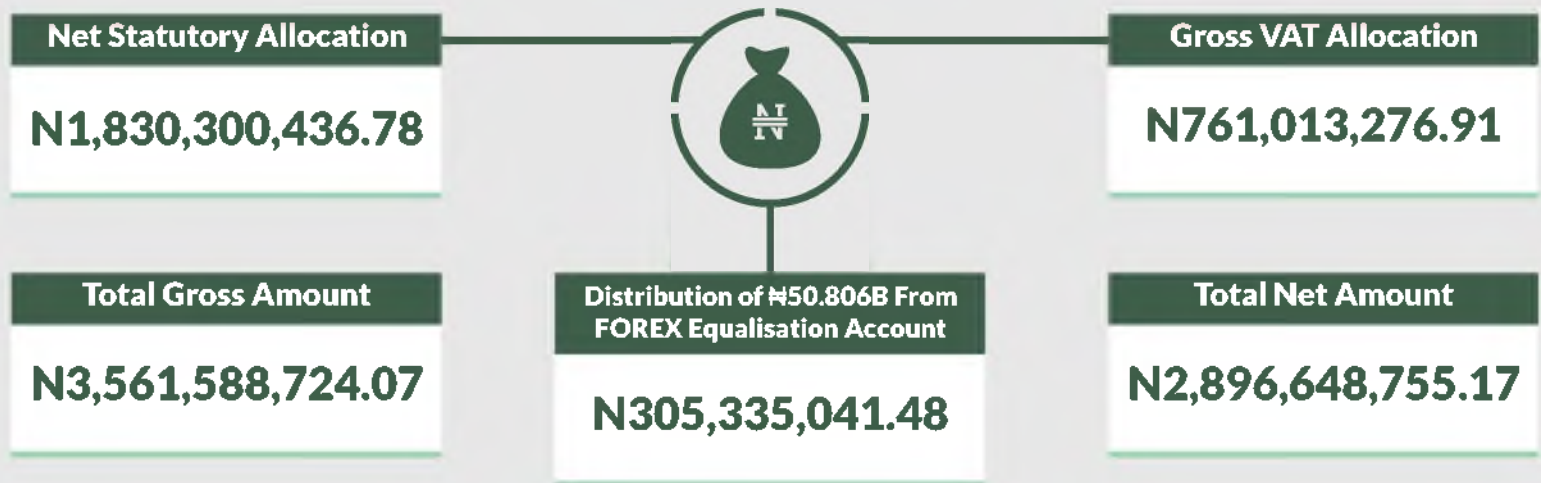
## GOMBE STATE

 **11**  
No. of LGCs

### BENEFICIARIES



### DEDUCTIONS



### LGAs





### Total Allocation

AKKO .....		<b>N195,434,636.12</b>
BALANGA .....		<b>N143,595,313.01</b>
BILLIRI .....		<b>N143,732,671.60</b>
DUKKU .....		<b>N154,642,311.80</b>
FUNAKAYE .....		<b>N152,847,841.47</b>
GOMBE .....		<b>N165,908,385.78</b>
KALTUNGO .....		<b>N129,332,824.07</b>
KWAMI .....		<b>N139,844,959.83</b>
NAFADA .....		<b>N126,274,374.67</b>
SHOMGOM .....		<b>N121,668,451.41</b>
YAMALTU/DEBA .....		<b>N164,123,051.41</b>

# Federation Account Allocation Committee (FAAC) October 2017 Disbursement

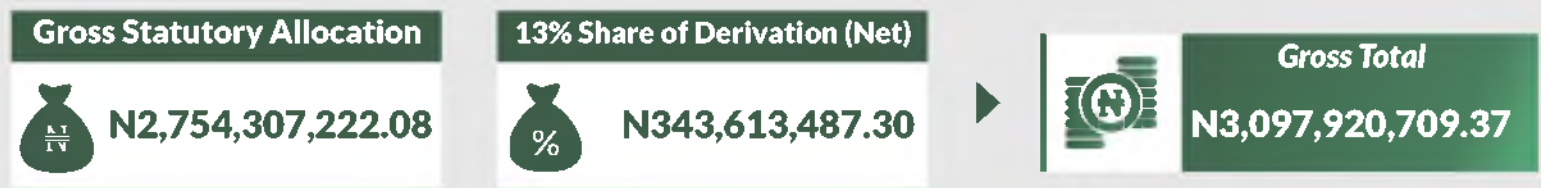
Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of September, 2017 Shared in October, 2017



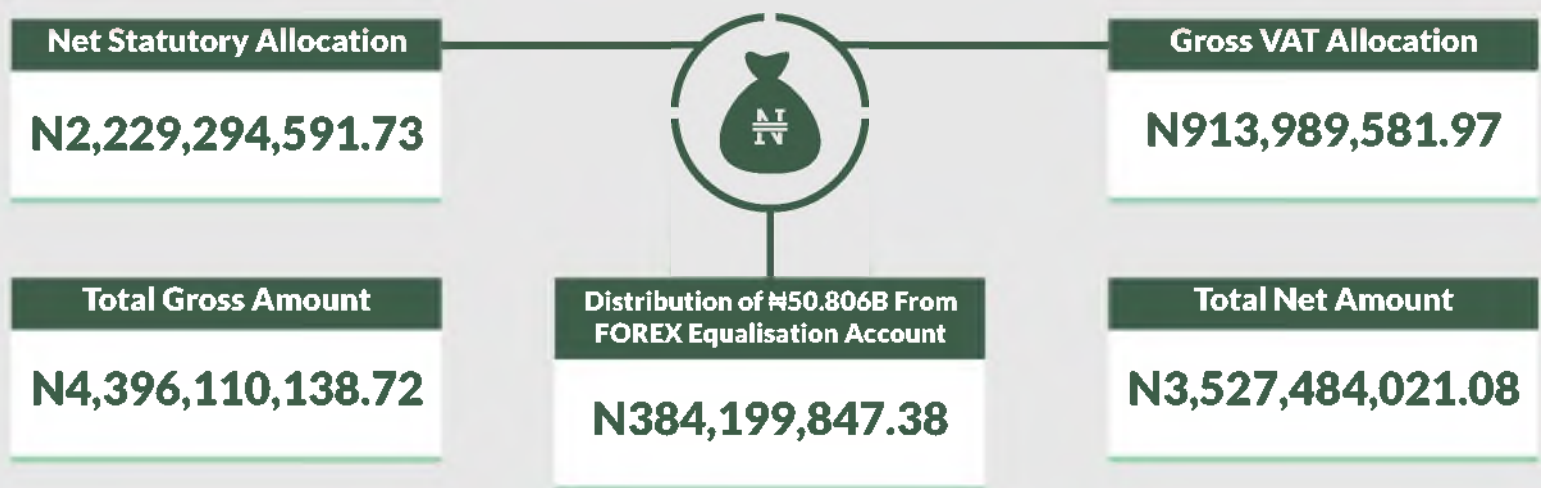
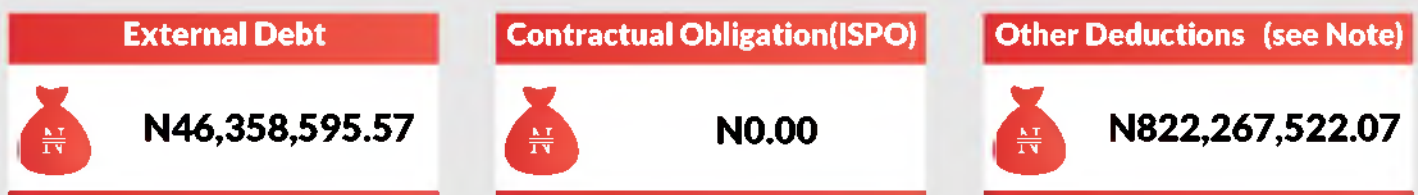
## IMO STATE

 **27**  
No. of LGCs

### BENEFICIARIES



### DEDUCTIONS



### LGAs














*Total Allocation*

ABOH MBAISE .....		<b>N136,156,454.22</b>
AHIAZU MBAISE .....		<b>N128,425,792.30</b>
EHIME MBANO .....		<b>N117,920,610.61</b>
EZINIHITE MBAISE .....		<b>N125,823,758.79</b>
IDEATO NORTH .....		<b>N132,436,687.90</b>
IDEATO SOUTH .....		<b>N132,874,863.08</b>
IHITE UBOMA .....		<b>N119,526,820.84</b>
IKEDURU .....		<b>N126,795,583.87</b>
ISIALA MBANO .....		<b>N142,189,875.92</b>
ISU .....		<b>N127,149,602.84</b>
MBAITOLI .....		<b>N154,603,633.25</b>
NGOR/OKPALA .....		<b>N131,578,058.99</b>
NJABA .....		<b>N120,686,565.20</b>
NKWANGELE .....		<b>N117,178,709.85</b>
NKWERRE .....		<b>N104,345,857.61</b>
OBOWO .....		<b>N113,432,257.94</b>
OGUTA .....		<b>N130,213,456.39</b>
OHAJI/EGBEMA .....		<b>N141,084,198.64</b>



*Total Allocation*

OKIGWE .....		<b>N124,236,169.51</b>
ONUIMO .....		<b>N111,338,039.65</b>
ORLU .....		<b>N122,625,783.65</b>
ORSU .....		<b>N118,661,179.12</b>
ORU .....		<b>N115,125,546.52</b>
ORU WEST .....		<b>N118,567,782.18</b>
OWERRI MUNICIPAL .....		<b>N120,003,171.53</b>
OWERRI NORTH .....		<b>N128,887,825.94</b>
OWERRI WEST .....		<b>N113,789,518.72</b>

# Federation Account Allocation Committee (FAAC) October 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of September, 2017 Shared in October, 2017



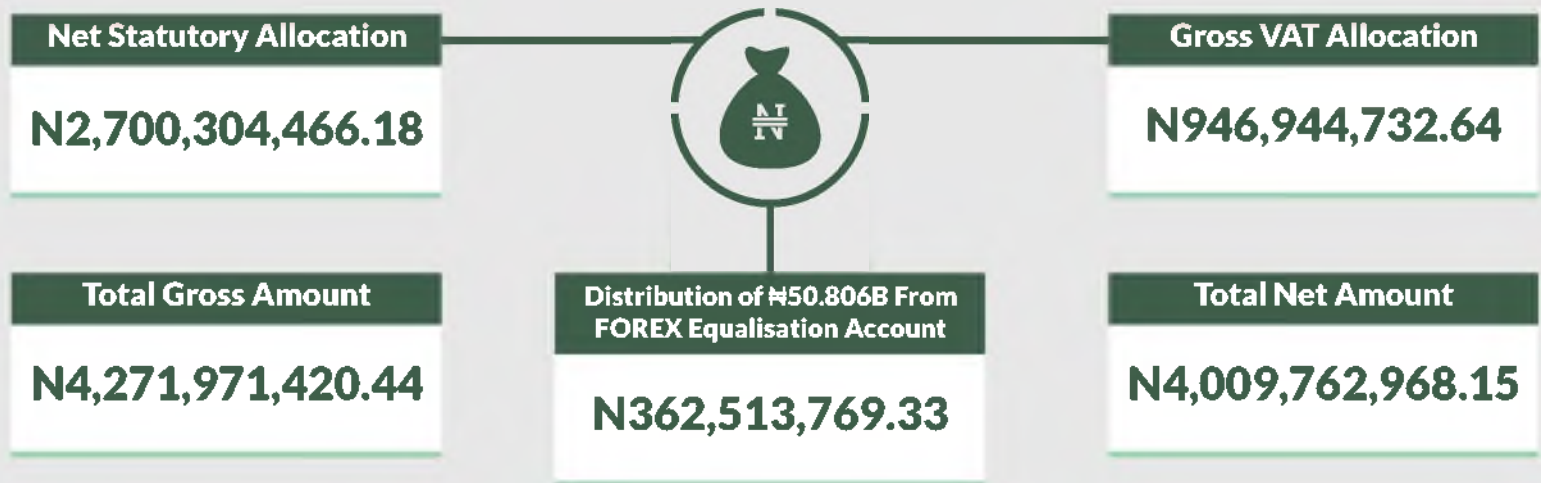
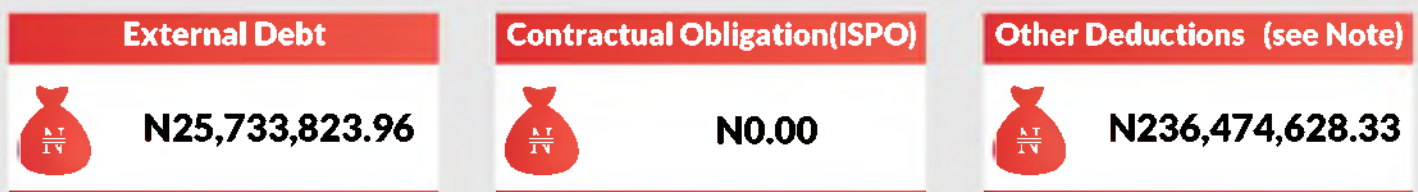
## JIGAWA STATE

 **27**  
No. of LGCs

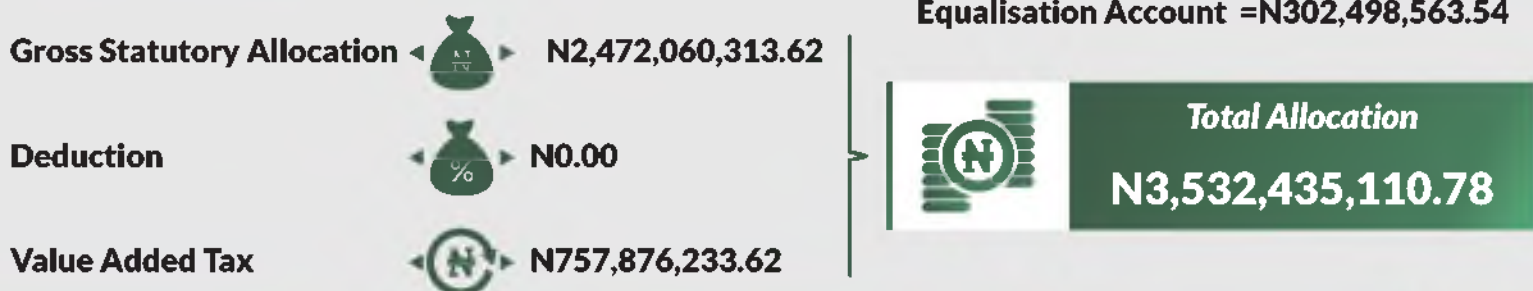
### BENEFICIARIES



### DEDUCTIONS



### LGAs














### Total Allocation

AUYO		<b>N119,648,985.65</b>
BABURA		<b>N141,266,013.21</b>
BIRNIN KUDU		<b>N174,185,333.61</b>
BIRNIWA		<b>N130,552,999.32</b>
GAGARAWA		<b>N112,133,801.77</b>
BUJI		<b>N111,460,849.79</b>
DUTSE		<b>N155,596,859.22</b>
GARKI		<b>N130,285,325.30</b>
GUMEL		<b>N114,833,827.97</b>
GURI		<b>N120,385,235.27</b>
GWARAM		<b>N167,019,892.73</b>
GWIWA		<b>N123,664,658.68</b>
HADEJIA		<b>N107,292,405.18</b>
JAHUN		<b>N145,612,026.00</b>
KAFIN HAUSA		<b>N162,283,327.59</b>
KAUGAMA		<b>N119,612,186.51</b>
KAZAURE		<b>N127,066,812.17</b>
KIRI-KASAMMA		<b>N133,122,534.14</b>



### Total Allocation

KIYAWA .....		<b>N135,427,538.36</b>
MAIGATARI .....		<b>N136,757,788.39</b>
MALAM MADORI .....		<b>N128,861,280.46</b>
MIGA .....		<b>N118,544,147.25</b>
RINGIM .....		<b>N143,362,475.89</b>
RONI .....		<b>N106,961,460.03</b>
SULE TAKARKAR .....		<b>N131,544,195.33</b>
TAURA .....		<b>N122,069,632.72</b>
YANKWASHI .....		<b>N112,883,518.24</b>



# Federation Account Allocation Committee (FAAC) October 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of September, 2017 Shared in October, 2017



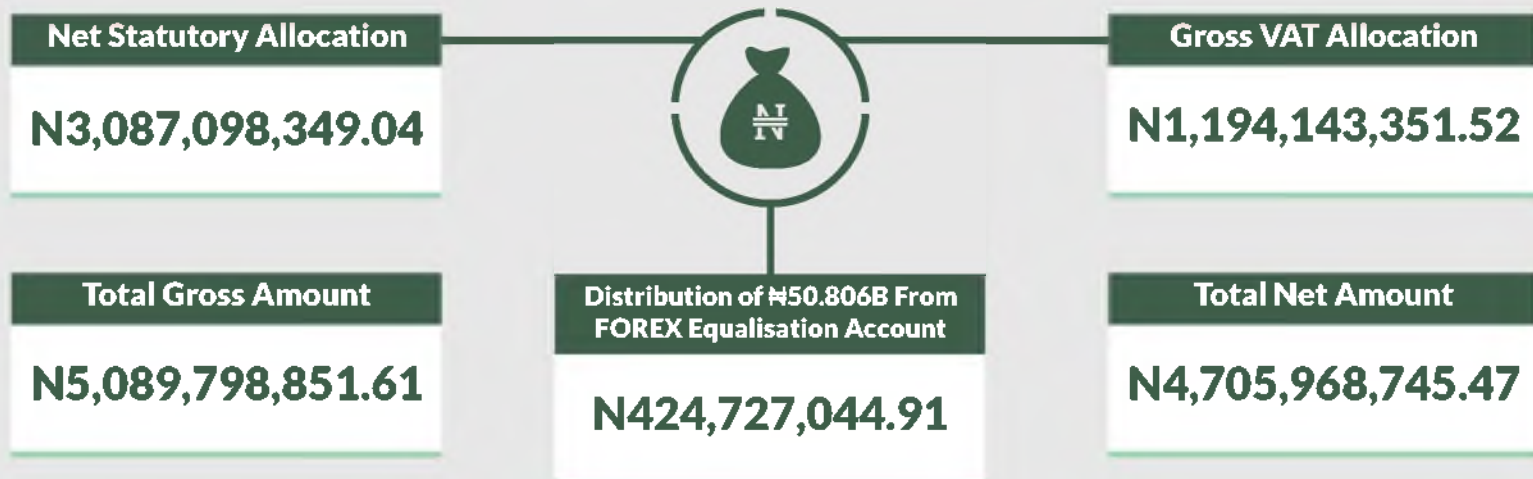
## KADUNA STATE

 **23**  
No. of LGCs

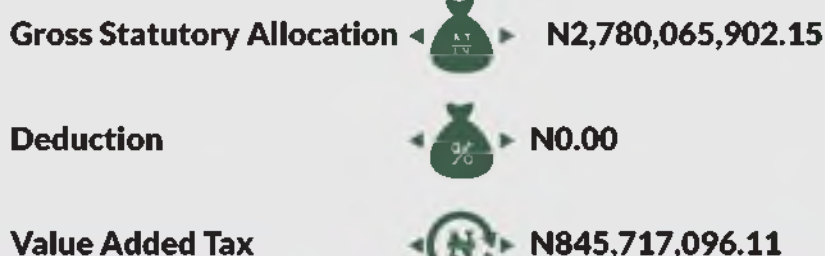
### BENEFICIARIES



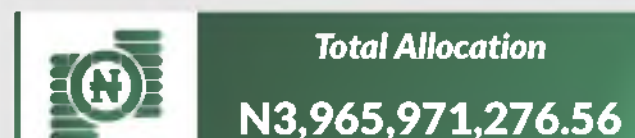
### DEDUCTIONS



### LGAs



**Distribution of N50.806B From FOREX Equalisation Account =N340,188,278.30**





### Total Allocation

BIRNIN GWARI		<b>N202,218,239.90</b>
CHIKUN		<b>N211,966,637.16</b>
GIWA		<b>N177,930,933.75</b>
GWAGWADA		<b>N135,241,521.73</b>
IGABI		<b>N223,720,892.19</b>
IKARA		<b>N151,129,409.10</b>
JABA		<b>N133,642,006.75</b>
JEMA'A		<b>N175,408,564.46</b>
KACHIA		<b>N187,542,516.25</b>
KADUNA NORTH		<b>N 185,945,273.79</b>
KADUNA SOUTH		<b>N198,338,308.01</b>
KAGARKO		<b>N167,836,372.17</b>
KAURA		<b>N149,036,938.25</b>
KAURU		<b>N149,287,244.28</b>
KUBAU		<b>N174,628,201.64</b>
KUDAN		<b>N135,360,698.57</b>
LERE		<b>N188,411,249.08</b>
MAKARFI		<b>N128,996,226.67</b>



### Total Allocation

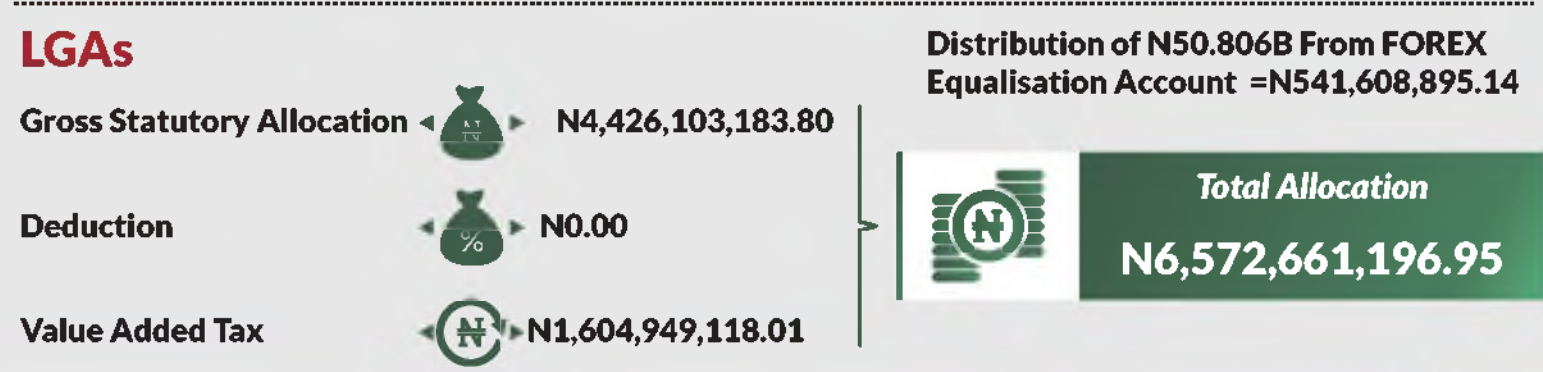
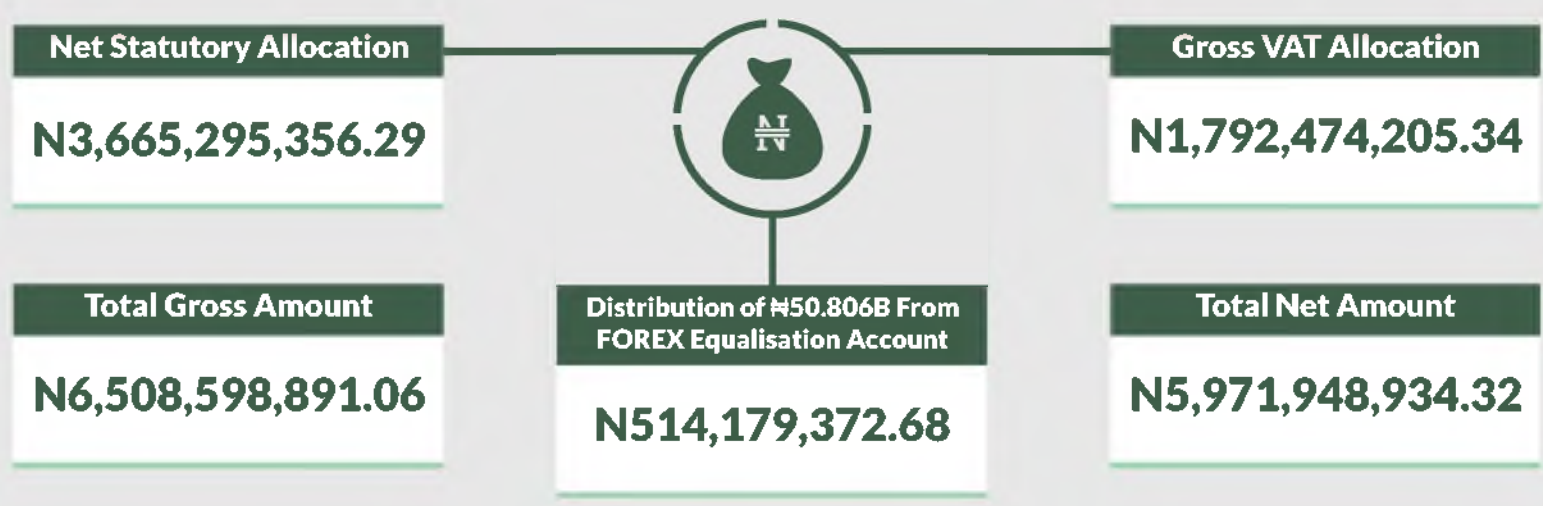
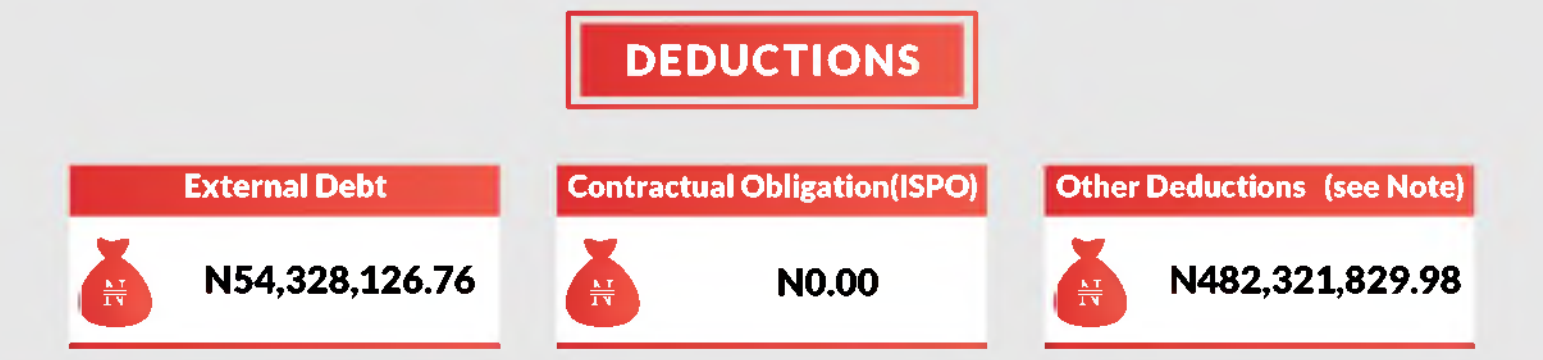
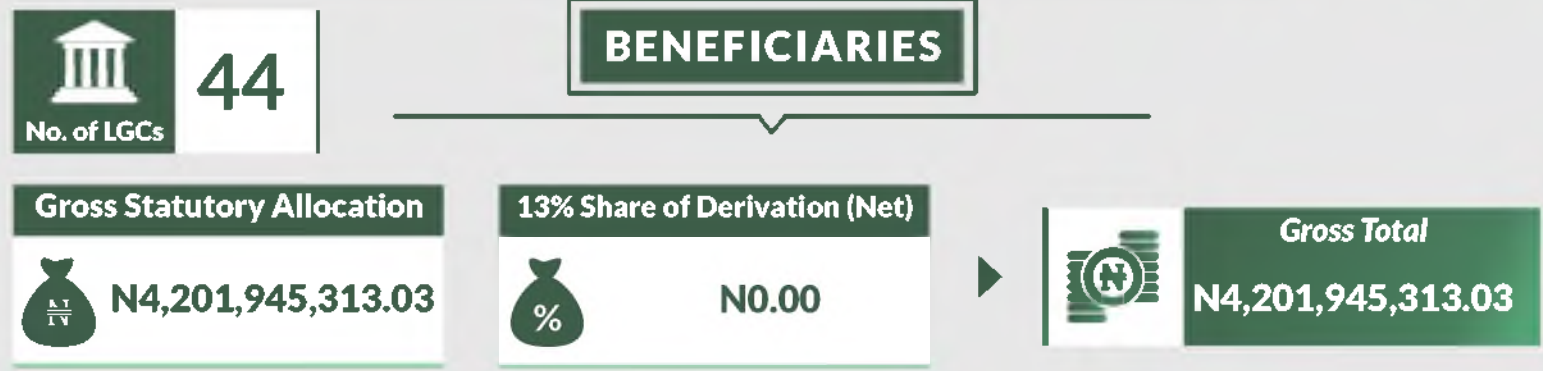
SABON GARI .....		<b>N169,151,232.53</b>
SANGA .....		<b>N139,734,038.86</b>
SOBA .....		<b>N178,532,997.82</b>
ZANGON KATAF .....		<b>N196,549,822.27</b>
ZARIA .....		<b>N205,361,951.31</b>

# Federation Account Allocation Committee (FAAC) October 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of September, 2017 Shared in October, 2017



## KANO STATE








## Total Allocation









AJINGI		<b>N136,756,111.50</b>
ALBASU		<b>N140,207,075.98</b>
BAGWAI		<b>N129,297,702.21</b>
BEBEJI		<b>N138,992,084.37</b>
BICHI		<b>N166,333,569.73</b>
BUNKURE		<b>N134,340,503.59</b>
DALA		<b>N210,873,886.44</b>
DANBATTA		<b>N146,577,396.39</b>
DAWAKIN KUDU		<b>N155,899,771.89</b>
DAWAKIN TOFA		<b>N158,080,205.16</b>
DOGUWA		<b>N143,536,711.79</b>
FAGGE		<b>N144,144,714.18</b>
GABASAWA		<b>N149,747,033.41</b>
GARKO		<b>N134,586,749.83</b>
GARUN MALLAM		<b>N131,298,616.35</b>
GAYA		<b>N144,497,639.14</b>
GEZAWA		<b>N164,796,548.09</b>
GWALE		<b>N194,716,393.53</b>



## Total Allocation

GWARZO .....		<b>N137,375,797.88</b>
KABO .....		<b>N131,826,194.67</b>
KANO MUNICIPAL .....		<b>N189,733,355.19</b>
KARAYE .....		<b>N128,083,498.04</b>
KIBIYA .....		<b>N128,686,164.15</b>
KIRU .....		<b>N164,452,759.61</b>
KUMBOTSO .....		<b>N169,044,377.71</b>
KUNCHI .....		<b>N128,191,963.99</b>
KURA .....		<b>N128,184,673.44</b>
MADOBI .....		<b>N127,792,754.19</b>
MAKODA .....		<b>N150,699,355.54</b>
MINJIBIR .....		<b>N151,072,350.44</b>
NASSARAWA .....		<b>N257,558,642.02</b>
RANO .....		<b>N131,620,063.68</b>
RIMINGADO .....		<b>N128,156,428.63</b>
ROGO .....		<b>N154,878,969.35</b>
SHANONO .....		<b>N129,093,859.09</b>
SUMAILA .....		<b>N161,642,041.77</b>

*Total Allocation*

TAKAI .....		<b>N143,632,176.42</b>
TARAUNI .....		<b>N149,045,300.87</b>
TOFA .....		<b>N117,782,263.63</b>
TSANYAWA .....		<b>N130,426,422.71</b>
TUDUN WADA .....		<b>N157,540,942.79</b>
UNGOGO .....		<b>N186,108,791.42</b>
WARAWA .....		<b>N122,934,647.49</b>
WUDIL .....		<b>N142,414,688.66</b>

# Federation Account Allocation Committee (FAAC) October 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of September, 2017 Shared in October, 2017



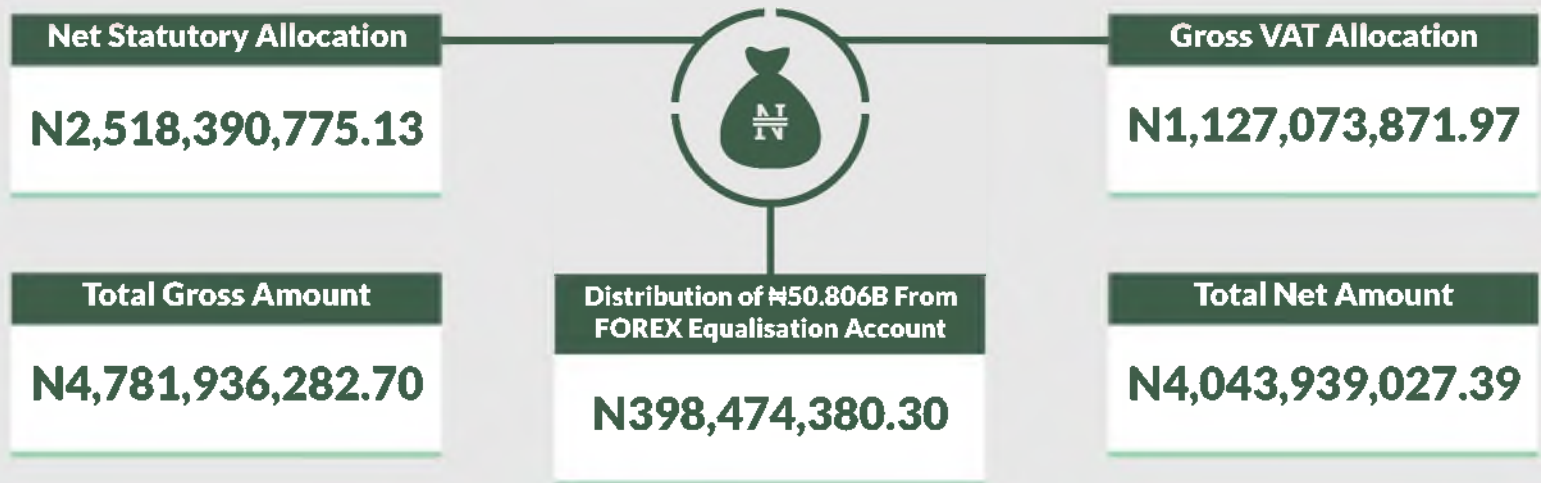
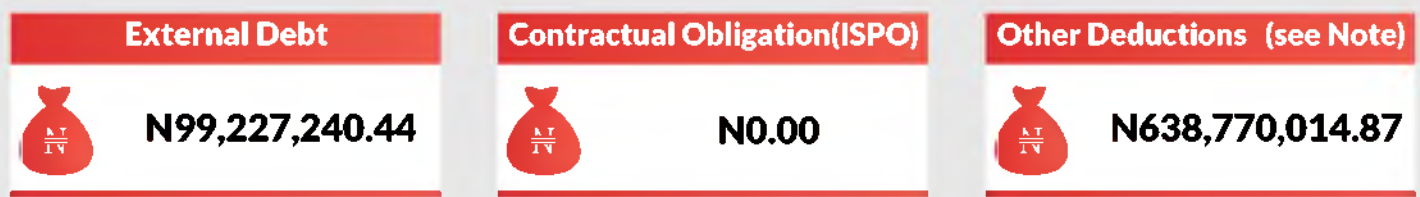
## KATSINA STATE

 **34**  
No. of LGCs

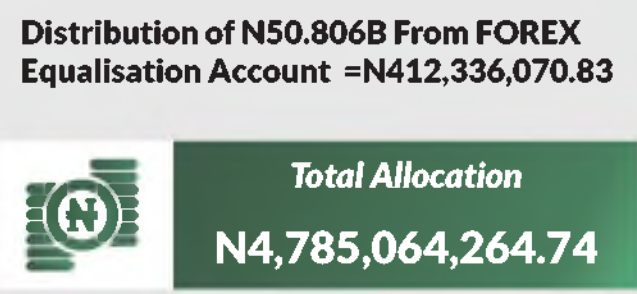
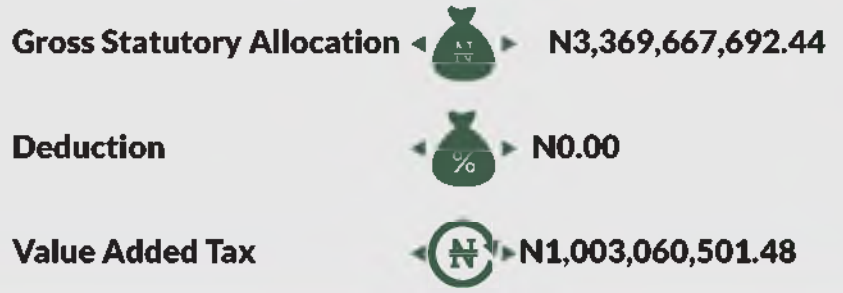
### BENEFICIARIES



### DEDUCTIONS





















### LGAs







### Total Allocation

BAKORI		<b>N137,602,710.95</b>
BATAGARAWA		<b>N143,043,979.38</b>
BATSARI		<b>N154,414,181.16</b>
BAURE		<b>N146,070,965.79</b>
BINDAWA		<b>N135,920,504.67</b>
CHARANCHI		<b>N128,089,840.22</b>
DAN-MUSA		<b>N126,983,628.96</b>
DANDUME		<b>N136,038,826.52</b>
DANJA		<b>N128,134,647.01</b>
DAURA		<b>N154,614,942.06</b>
DUTSI		<b>N127,295,349.12</b>
DUTSINMA		<b>N141,431,449.74</b>
FASKARI		<b>N153,065,300.94</b>
FUNTUA		<b>N154,552,089.58</b>
INGAWA		<b>N135,773,433.94</b>
JIBIA		<b>N149,229,185.95</b>
KAFUR		<b>N155,084,029.37</b>
KAITA		<b>N148,692,921.15</b>



### Total Allocation

KANKARA .....		<b>N163,807,294.00</b>
KANKIA .....		<b>N131,715,187.05</b>
KATSINA .....		<b>N180,726,463.27</b>
KURFI .....		<b>N126,490,812.42</b>
KUSADA .....		<b>N119,856,861.29</b>
MAIADUA .....		<b>N146,455,387.58</b>
MALUMFASHI .....		<b>N144,798,237.75</b>
MANI .....		<b>N138,550,251.25</b>
MASHI .....		<b>N140,602,292.48</b>
MATAZU .....		<b>N119,641,079.23</b>
MUSAWA .....		<b>N141,391,558.51</b>
RIMI .....		<b>N129,362,826.06</b>
SABUWA .....		<b>N131,940,968.90</b>
SAFANA .....		<b>N142,430,852.59</b>
SANDAMU .....		<b>N136,186,679.23</b>
ZANGO .....		<b>N135,069,526.63</b>

# Federation Account Allocation Committee (FAAC) October 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of September, 2017 Shared in October, 2017



## KEBBI STATE



**21**

No. of LGCs

### BENEFICIARIES

**Gross Statutory Allocation**



**N2,797,253,564.43**

**13% Share of Derivation (Net)**



**N0.00**



**Gross Total**

**N2,797,253,564.43**

### DEDUCTIONS

**External Debt**



**N36,342,977.01**

**Contractual Obligation (ISPO)**



**N0.00**

**Other Deductions (see Note)**



**N264,239,440.81**

**Net Statutory Allocation**

**N2,496,671,146.61**

**Gross VAT Allocation**

**N840,898,647.18**



**Total Gross Amount**

**N3,980,443,692.30**

**Distribution of ₦50.806B From  
FOREX Equalisation Account**


**N342,291,480.69**

**Total Net Amount**

**N3,679,861,274.48**

### LGAs

**Gross Statutory Allocation**  **N2,126,622,011.15**

**Deduction**  **N0.00**

**Value Added Tax**  **N577,009,051.40**

**Distribution of N50.806B From FOREX  
Equalisation Account = N260,228,320.49**






**Total Allocation**

**N2,963,859,383.03**



### Total Allocation

ALIERU .....		<b>N107,456,913.05</b>
AREWA .....		<b>N168,601,068.25</b>
ARGUNGU.....		<b>N147,313,862.70</b>
AUGIE .....		<b>N122,162,370.50</b>
BAGUDO .....		<b>N161,546,415.99</b>
BIRNIN -KEBBI .....		<b>N192,218,335.45</b>
BUNZA .....		<b>N133,077,172.36</b>
DANDI KAMBA .....		<b>N141,153,106.04</b>
DANKO /WASAGU .....		<b>N176,098,693.22</b>
FAKAI .....		<b>N124,346,285.33</b>
GWANDU .....		<b>N131,696,054.26</b>
JEGA .....		<b>N145,013,036.37</b>
KALGO.....		<b>N119,209,774.53</b>
KOKO/BESSE .....		<b>N137,507,685.92</b>
MAIYAMA .....		<b>N156,033,344.46</b>
NGASKI .....		<b>N127,676,406.17</b>
SAKABA .....		<b>N124,105,029.68</b>
SHANGA .....		<b>N130,130,749.73</b>



*Total Allocation*

<b>SURU</b> .....		<b>N153,400,290.16</b>
<b>YAURI</b> .....		<b>N121,157,727.71</b>
<b>ZURU</b> .....		<b>N143,955,061.18</b>

# Federation Account Allocation Committee (FAAC) October 2017 Disbursement

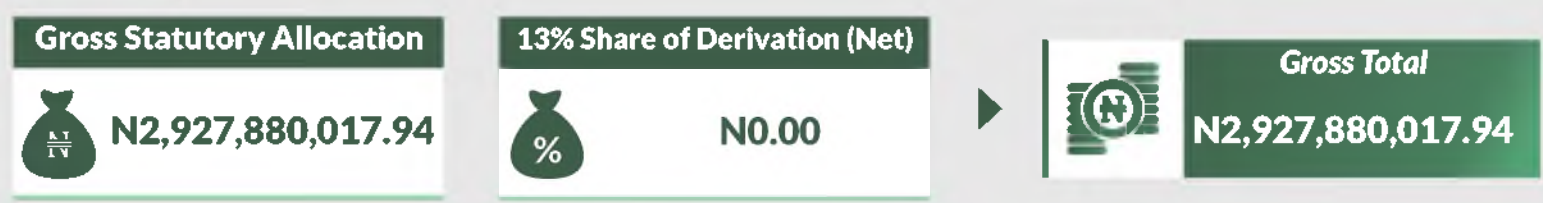
Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of September, 2017 Shared in October, 2017



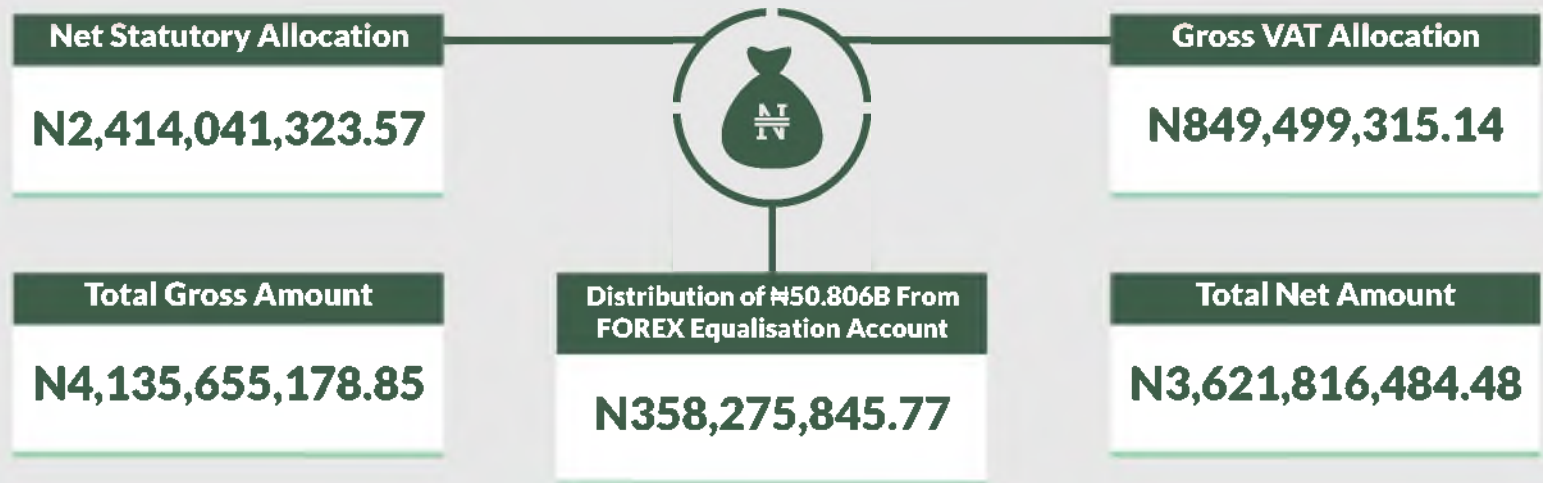
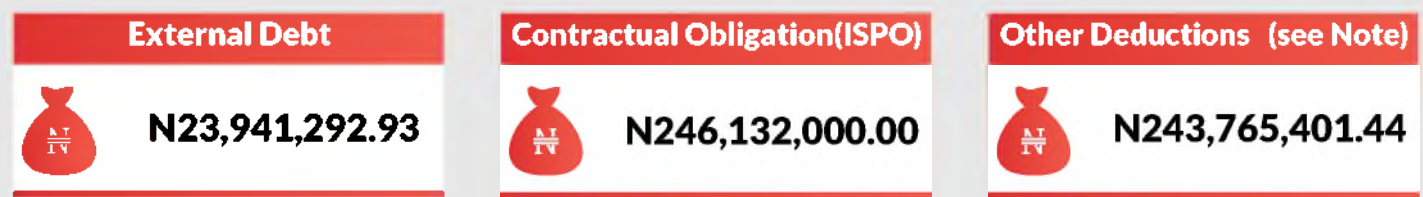
## KOGI STATE

 **21**  
No. of LGCs

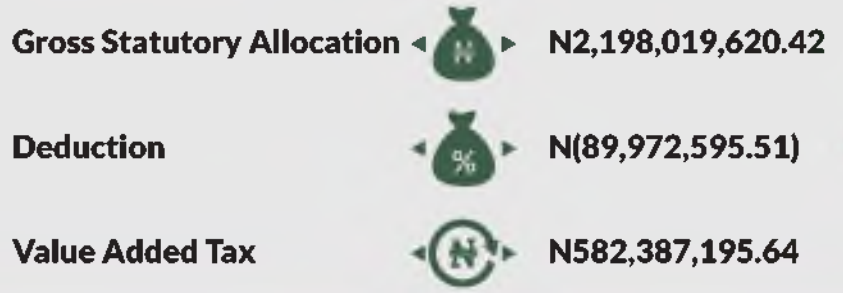
### BENEFICIARIES



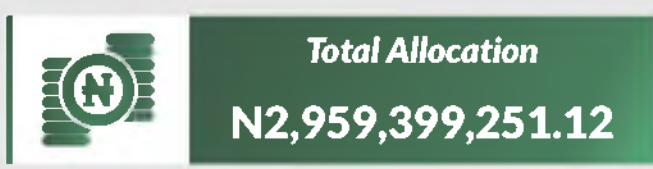
### DEDUCTIONS



### LGAs



**Distribution of N50.806B From FOREX Equalisation Account =N268,965,030.57**





## Total Allocation

ADAVI .....		<b>N149,902,572.81</b>
AJAOKUTA .....		<b>N130,790,235.73</b>
ANKPA .....		<b>N168,152,049.18</b>
BASSA .....		<b>N131,771,453.70</b>
DEKINA .....		<b>N179,133,979.93</b>
IBAJI .....		<b>N137,955,219.59</b>
IDAH .....		<b>N116,361,039.75</b>
IGALAMELA .....		<b>N137,202,291.19</b>
IJUMU .....		<b>N133,312,497.50</b>
KABBA/BUNU .....		<b>N141,254,910.88</b>
KOGI .....		<b>N125,302,761.53</b>
KOTON KARFE .....		<b>N158,915,844.45</b>
MOPA-MURO .....		<b>N104,590,153.55</b>
OFU .....		<b>N153,356,003.83</b>
OGORI/MAGONGO .....		<b>N101,761,607.95</b>
OKEHI .....		<b>N149,750,777.72</b>
OKENE .....		<b>N187,965,513.17</b>
OLAMABORO .....		<b>N140,523,657.37</b>



*Total Allocation*

OMALA .....		<b>N131,208,587.78</b>
YAGBA EAST .....		<b>N141,637,385.71</b>
YAGBA WEST .....		<b>N138,550,707.79</b>



# Federation Account Allocation Committee (FAAC) October 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of September, 2017 Shared in October, 2017



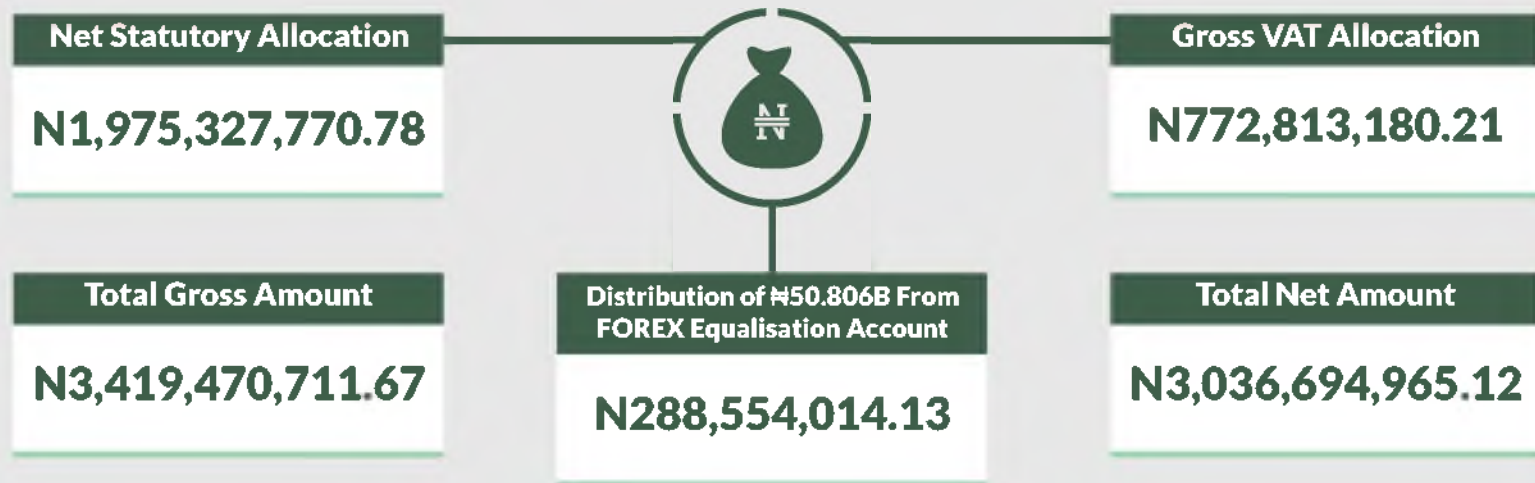
## KWARA STATE

 **16**  
No. of LGCs

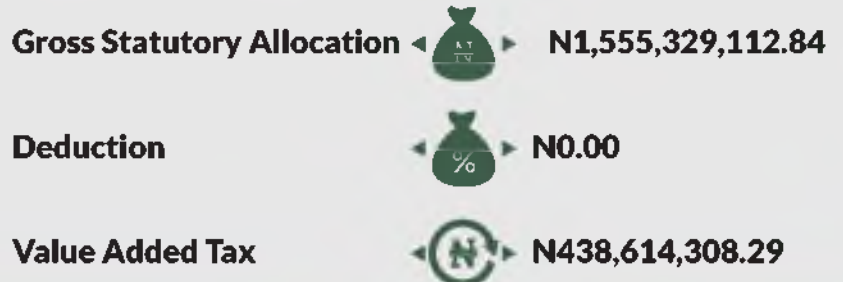
### BENEFICIARIES



### DEDUCTIONS



### LGAs








**Distribution of N50.806B From FOREX Equalisation Account =N190,320,931.85**





### Total Allocation

ASA .....		<b>N126,343,866.23</b>
BARUTEN .....		<b>N195,921,388.63</b>
EDU .....		<b>N156,943,349.34</b>
EKITI .....		<b>N98,747,273.57</b>
IFELODUN .....		<b>N164,373,244.40</b>
ILORIN EAST .....		<b>N145,512,422.39</b>
ILORIN SOUTH .....		<b>N147,011,767.36</b>
ILORIN WEST .....		<b>N177,153,801.85</b>
IREPODUN .....		<b>N126,301,453.44</b>
KAI AMA .....		<b>N157,442,448.21</b>
MORO .....		<b>N129,270,128.83</b>
OFFA .....		<b>N116,474,628.53</b>
OKE-ERO .....		<b>N99,435,894.81</b>
OSIN .....		<b>N99,234,576.87</b>
OYUN .....		<b>N112,244,803.70</b>
PATEGI .....		<b>N131,853,304.81</b>

# Federation Account Allocation Committee (FAAC) October 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of September, 2017 Shared in October, 2017



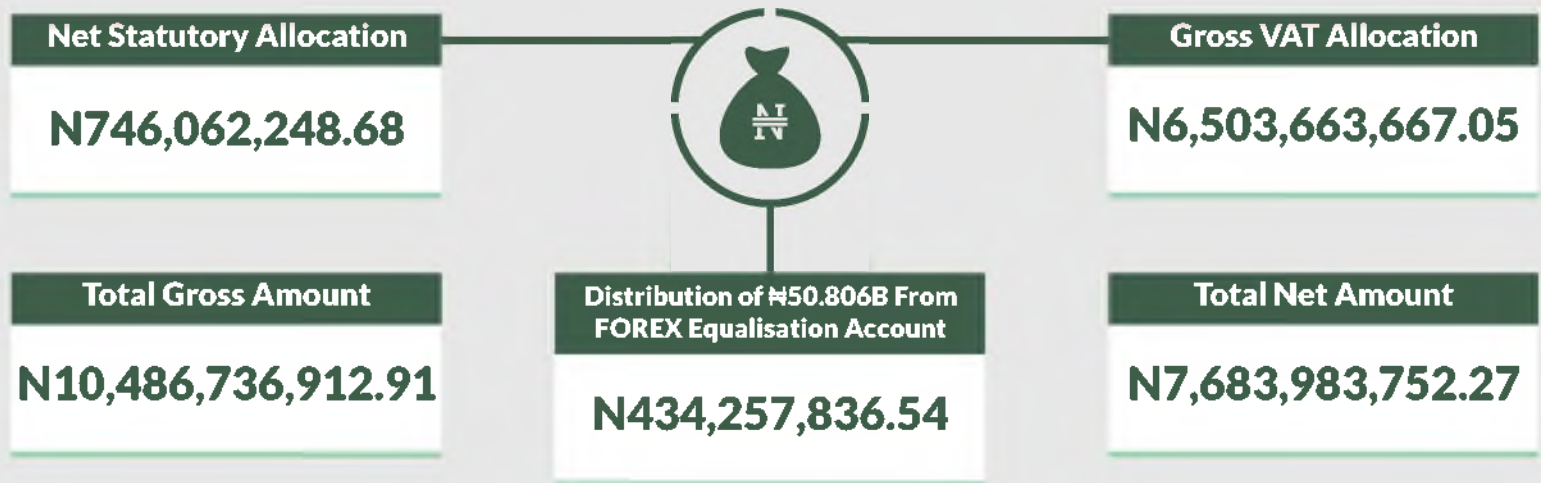
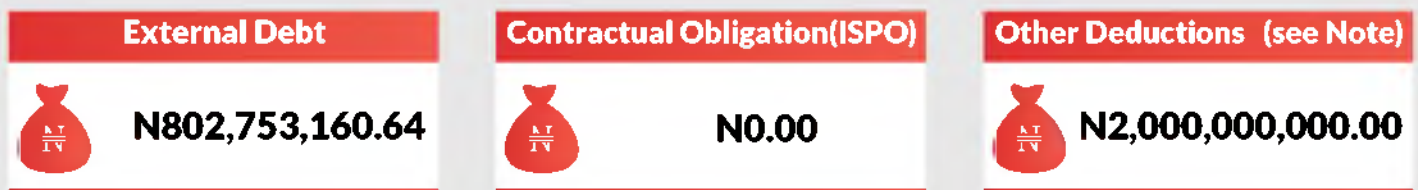
## LAGOS STATE

 **20**  
No. of LGCs

### BENEFICIARIES



### DEDUCTIONS





### LGAs





## Total Allocation

AGEGE		<b>N345,123,156.54</b>
AJEROMI/IFELODUN		<b>N401,258,717.99</b>
ALIMOSHO		<b>N554,675,253.49</b>
AMOWO-ODOFIN		<b>N308,223,269.27</b>
APAPA		<b>N282,875,443.33</b>
BADAGRY		<b>N296,318,390.53</b>
EPE		<b>N283,414,405.36</b>
ETI-OSA		<b>N311,382,439.12</b>
IBEJU-LEKKI		<b>N259,242,623.69</b>
IFAKO/IJAYE		<b>N337,269,722.37</b>
IKEJA		<b>N310,916,980.11</b>
IKORODU		<b>N370,823,503.61</b>
KOSOFE		<b>N392,599,525.00</b>
LAGOS ISLAND		<b>N279,955,124.68</b>
LAGOS MAINLAND		<b>N307,003,074.44</b>
MUSHIN		<b>N385,566,477.57</b>
OJO		<b>N378,138,312.32</b>
OSHODI/ISOLO		<b>N383,219,634.69</b>



*Total Allocation*

SOMOLU .....  **N329,759,631.03**

SURULERE .....  **N355,642,334.54**

# Federation Account Allocation Committee (FAAC) October 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of September, 2017 Shared in October, 2017



## NASSARAWA STATE



**13**

No. of LGCs

### BENEFICIARIES

#### Gross Statutory Allocation



**N2,443,000,310.94**

#### 13% Share of Derivation (Net)



**N0.00**



#### Gross Total

**N2,443,000,310.94**

### DEDUCTIONS

#### External Debt



**N26,961,830.75**

#### Contractual Obligation (ISPO)



**N101,637,860.22**

#### Other Deductions (see Note)



**N124,304,116.61**

#### Net Statutory Allocation

**N2,190,096,503.36**

#### Gross VAT Allocation

**N722,558,312.39**

#### Total Gross Amount

**N3,464,501,202.00**

#### Distribution of ₦50.806B From FOREX Equalisation Account

**N298,942,578.67**

#### Total Net Amount

**N3,211,597,394.42**

### LGAs

Gross Statutory Allocation  **N1,387,621,636.43**

Deduction  **N(39,238,127.24)**

Value Added Tax  **N350,247,929.51**

Distribution of N50.806B From FOREX  
Equalisation Account = **N169,799,073.85**

#### Total Allocation

**N1,868,430,512.55**



*Total Allocation*

AKWANGA .....		<b>N125,155,938.92</b>
AWE .....		<b>N138,207,482.77</b>
DOMA .....		<b>N142,606,197.09</b>
KARU .....		<b>N167,945,091.50</b>
KEANA .....		<b>N120,254,272.11</b>
KEFFI .....		<b>N115,081,904.35</b>
KOKONA .....		<b>N129,538,629.71</b>
LAFIA .....		<b>N203,580,728.05</b>
NASARAWA .....		<b>N182,791,107.37</b>
NASARAWA EGGON .....		<b>N143,668,353.20</b>
OBI .....		<b>N138,542,076.14</b>
TOTO .....		<b>N143,888,955.17</b>
WAMBA .....		<b>N117,169,776.16</b>

# Federation Account Allocation Committee (FAAC) October 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of September, 2017 Shared in October, 2017



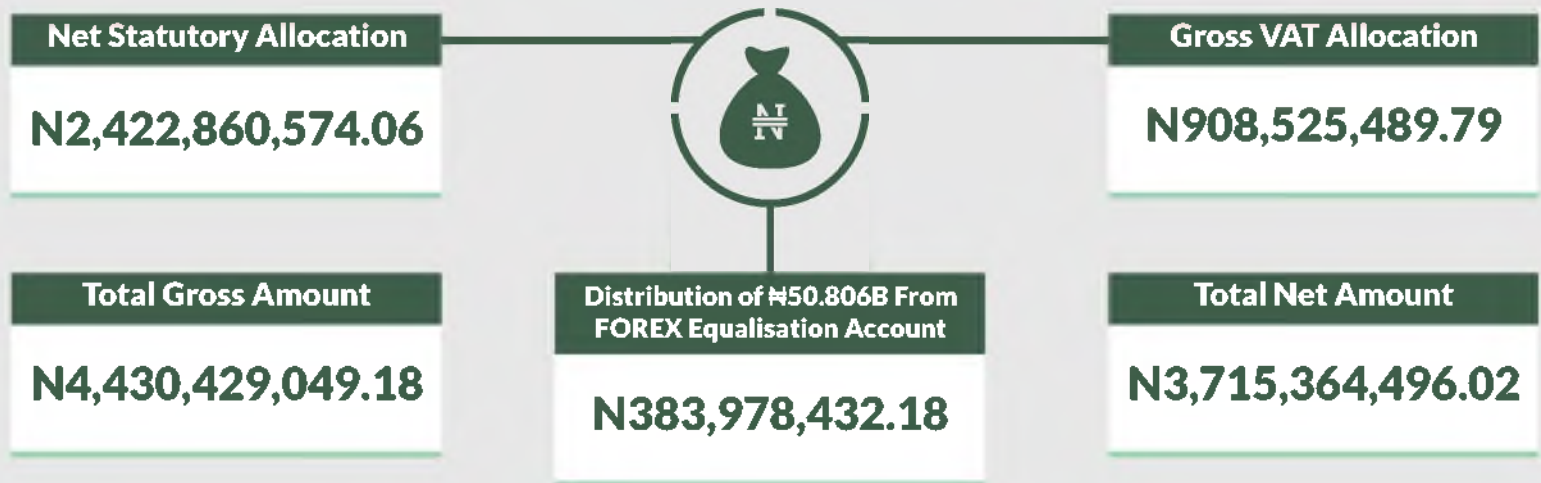
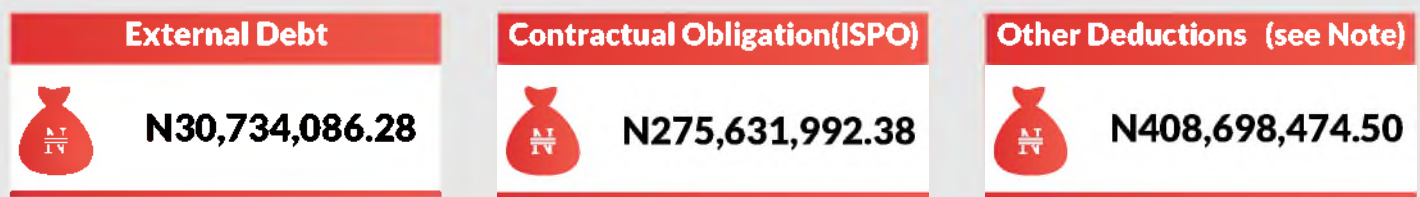
## NIGER STATE

 **25**  
No. of LGCs

### BENEFICIARIES



### DEDUCTIONS



### LGAs







*Total Allocation*

AGAIE .....		<b>N133,492,614.61</b>
AGWARA .....		<b>N113,804,791.65</b>
BIDA .....		<b>N135,012,528.07</b>
BORGU .....		<b>N200,203,498.88</b>
BOSSO .....		<b>N130,153,016.88</b>
EDATI .....		<b>N136,409,995.00</b>
GBAKO .....		<b>N128,711,249.61</b>
GURARA .....		<b>N115,588,339.32</b>
KATCHA .....		<b>N124,717,034.59</b>
KONTAGORA .....		<b>N136,534,514.24</b>
LAPAI .....		<b>N131,494,400.67</b>
LAVUN .....		<b>N154,914,784.05</b>
MAGAMA .....		<b>N156,240,504.35</b>
MARIGA .....		<b>N170,929,885.39</b>
MASHEGU .....		<b>N197,168,884.35</b>
MINNA .....		<b>N135,513,196.34</b>
MOKWA .....		<b>N175,671,271.19</b>
MUYA .....		<b>N120,906,359.13</b>



*Total Allocation*

<b>PAIKORO</b> .....		<b>N138,709,605.93</b>
<b>RAFI</b> .....		<b>N157,148,402.28</b>
<b>RIJAU</b> .....		<b>N149,215,748.96</b>
<b>SHIRORO</b> .....		<b>N174,691,927.31</b>
<b>SULEJA</b> .....		<b>N135,349,501.76</b>
<b>TAFA</b> .....		<b>N108,004,523.08</b>
<b>WUSHISHI</b> .....		<b>N117,607,571.46</b>

# Federation Account Allocation Committee (FAAC) October 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of September, 2017 Shared in October, 2017



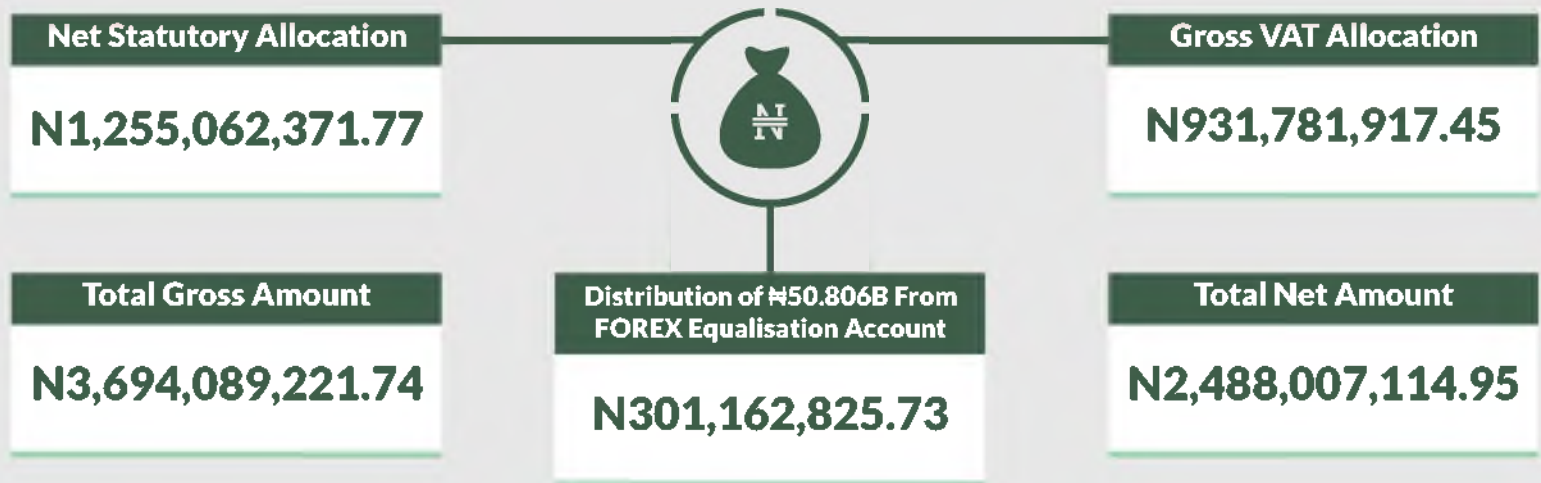
## OGUN STATE

 **20**  
No. of LGCs

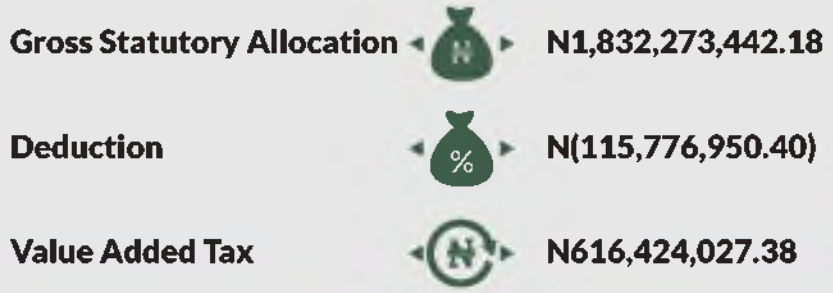
### BENEFICIARIES



### DEDUCTIONS



### LGAs



**Distribution of N50.806B From FOREX Equalisation Account = N224,209,774.02**





*Total Allocation*

ABEOKUTA NORTH		<b>N131,867,029.83</b>
ABEOKUTA SOUTH		<b>N138,230,694.93</b>
ADO-ODO/OTA		<b>N213,540,603.88</b>
EGBADO NORTH		<b>N135,284,313.35</b>
EGBADO SOUTH		<b>N123,030,749.37</b>
EWEKORO		<b>N92,503,762.02</b>
REMO NORTH		<b>N90,843,369.22</b>
IFO		<b>N210,155,171.29</b>
IJEBU EAST		<b>N118,546,880.50</b>
IJEBU NORTH		<b>N153,458,052.35</b>
IJEBU ODE		<b>N117,637,429.70</b>
IKENNE		<b>N106,391,716.36</b>
IJEBU NORTH EAST		<b>N94,933,973.81</b>
IMEKO-AFON		<b>N107,334,342.97</b>
IPOKIA		<b>N115,625,778.00</b>
OBAFEMI/OWODE		<b>N140,041,230.74</b>
ODEDAAH		<b>N114,824,905.08</b>
ODOGBOLU		<b>N109,219,602.83</b>



*Total Allocation*

**OGUN WATERSIDE** .....



**N101,567,374.71**

**SHAGAMU** .....



**N142,093,312.26**

# Federation Account Allocation Committee (FAAC) October 2017 Disbursement

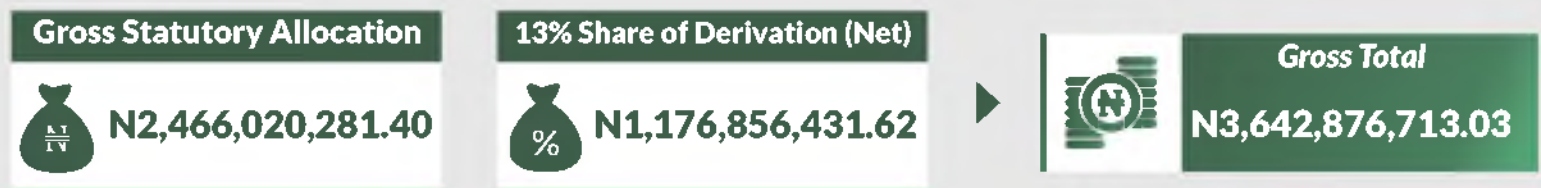
Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of September, 2017 Shared in October, 2017



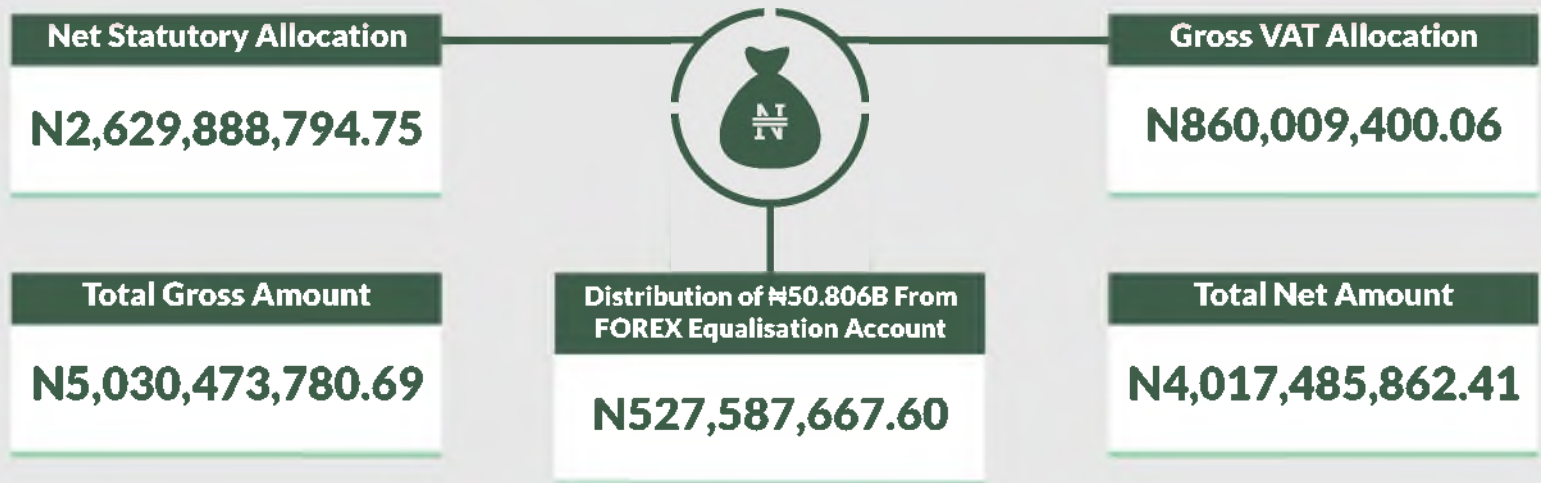
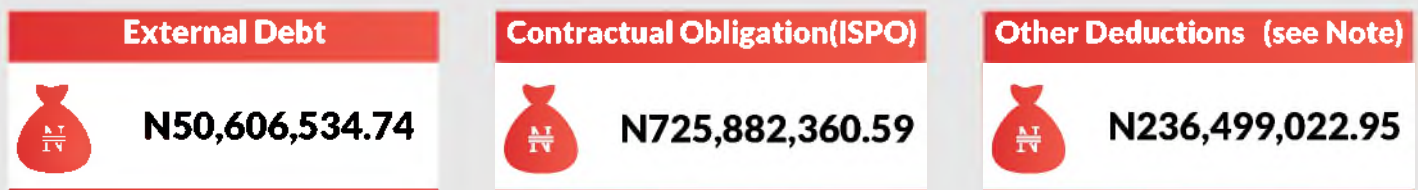
## ONDO STATE

 **18**  
No. of LGCs

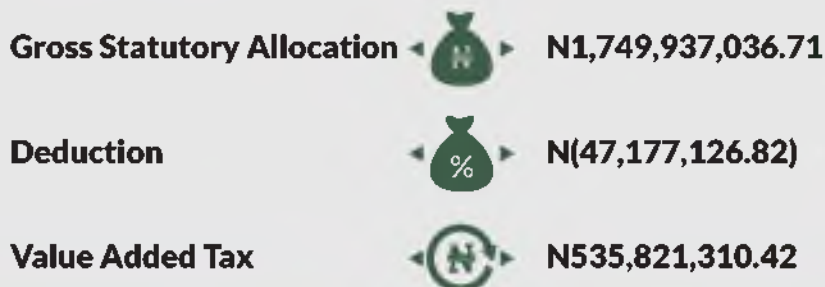
### BENEFICIARIES



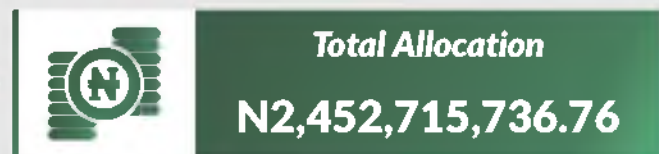
### DEDUCTIONS



### LGAs



**Distribution of N50.806B From FOREX Equalisation Account = N214,134,516.45**





*Total Allocation*

AKOKO NORTH EAST .....		<b>N135,163,493.84</b>
AKOKO NORTH WEST .....		<b>N143,768,729.69</b>
AKOKO SOUTH WEST .....		<b>N146,794,587.90</b>
AKOKO SOUTH EAST .....		<b>N107,662,110.41</b>
AKURE NORTH .....		<b>N114,779,042.81</b>
AKURE SOUTH .....		<b>N177,032,724.32</b>
IDANRE .....		<b>N122,132,976.94</b>
IFEDORE .....		<b>N125,711,880.71</b>
OKITIPUPA .....		<b>N149,260,333.24</b>
ILAJE .....		<b>N162,861,324.31</b>
ESE-EDO .....		<b>N124,251,993.94</b>
ILE-OLUJI-OKEIGBO .....		<b>N128,806,663.08</b>
IRELE .....		<b>N119,881,195.85</b>
ODIGBO .....		<b>N148,926,498.77</b>
ONDO EAST .....		<b>N99,423,574.89</b>
ONDO WEST .....		<b>N163,693,924.87</b>
OSE .....		<b>N129,918,974.35</b>
OWO .....		<b>N152,645,706.84</b>

# Federation Account Allocation Committee (FAAC) October 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of September, 2017 Shared in October, 2017



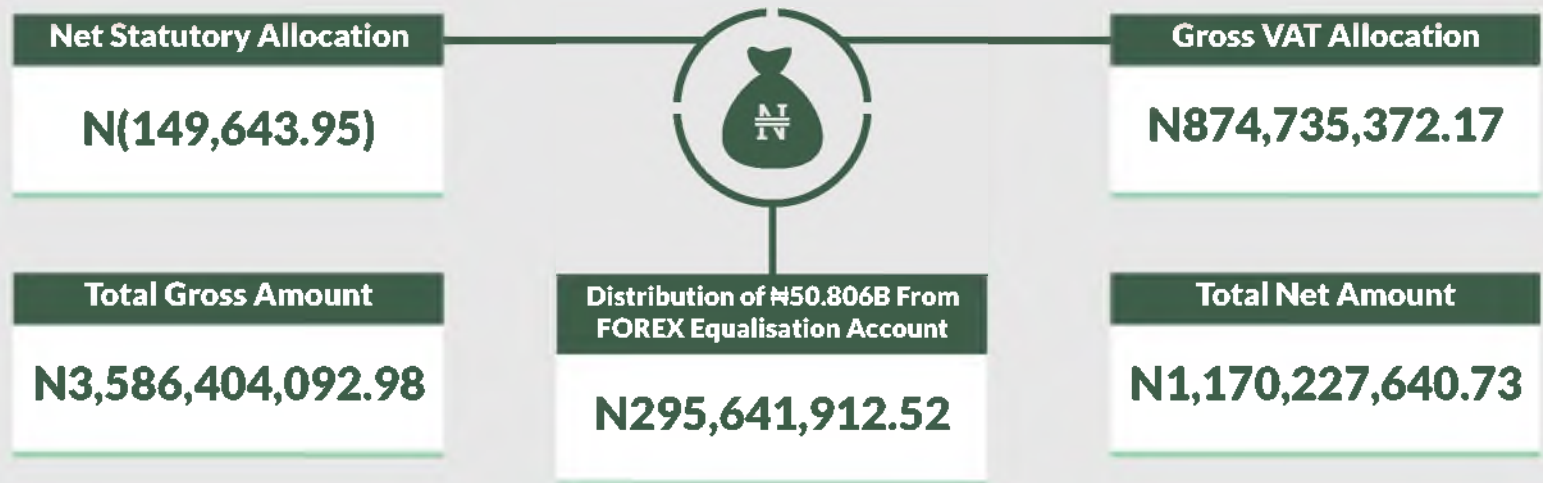
## OSUN STATE

 **30**  
No. of LGCs

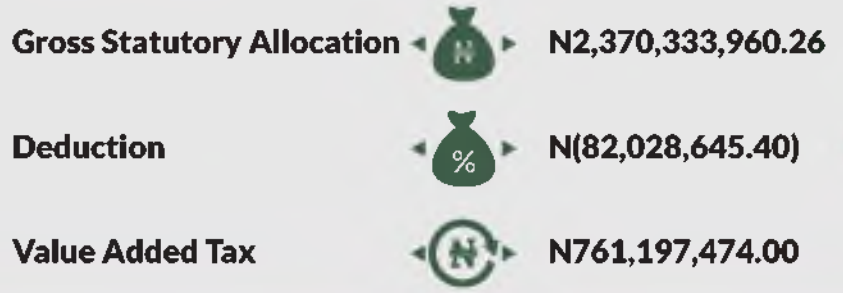
### BENEFICIARIES



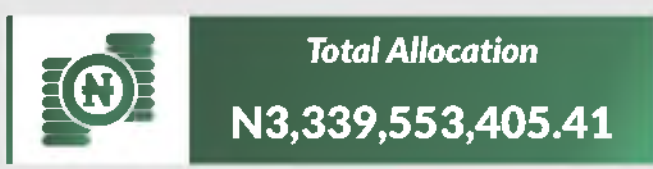
### DEDUCTIONS



### LGAs





**Distribution of N50.806B From FOREX Equalisation Account =N290,050,616.54**







## Total Allocation

ATAKUMOSA EAST .....		<b>N97,755,350.80</b>
ATAKUMOSA WEST .....		<b>N97,519,218.89</b>
AIYEDADE .....		<b>N121,502,702.04</b>
AIYEDIRE .....		<b>N105,812,209.81</b>
BOLUWADURO .....		<b>N100,919,424.17</b>
BORIPE .....		<b>N116,272,756.58</b>
EDE NORTH .....		<b>N98,031,578.42</b>
EDE SOUTH .....		<b>N100,540,372.89</b>
EGBEDORE .....		<b>N99,125,280.46</b>
EJIGBO .....		<b>N113,280,191.23</b>
IFE CENTRAL .....		<b>N120,624,004.68</b>
IFE EAST .....		<b>N136,640,428.00</b>
IFE NORTH .....		<b>N127,142,400.56</b>
IFE SOUTH .....		<b>N112,936,939.17</b>
IFEDAYO .....		<b>N87,973,100.19</b>
IFELODUN .....		<b>N111,743,773.86</b>
ILA .....		<b>N98,991,807.63</b>
ILESHA EAST .....		<b>N105,042,572.74</b>



## Total Allocation

ILESHA WEST .....		<b>N109,806,727.40</b>
IREPODUN .....		<b>N109,854,276.83</b>
IREWOLE .....		<b>N118,422,268.48</b>
ISOKAN .....		<b>N107,316,275.78</b>
IWO .....		<b>N132,204,181.28</b>
OBOKUN .....		<b>N109,797,011.74</b>
ODO-OTIN .....		<b>N138,478,929.00</b>
OLA-OLUWA .....		<b>N98,856,272.88</b>
OLORUNDA .....		<b>N118,609,191.28</b>
ORIADE .....		<b>N119,924,840.48</b>
OROLU .....		<b>N105,883,301.87</b>
OSOGBO .....		<b>N118,546,016.26</b>

# Federation Account Allocation Committee (FAAC) October 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of September, 2017 Shared in October, 2017



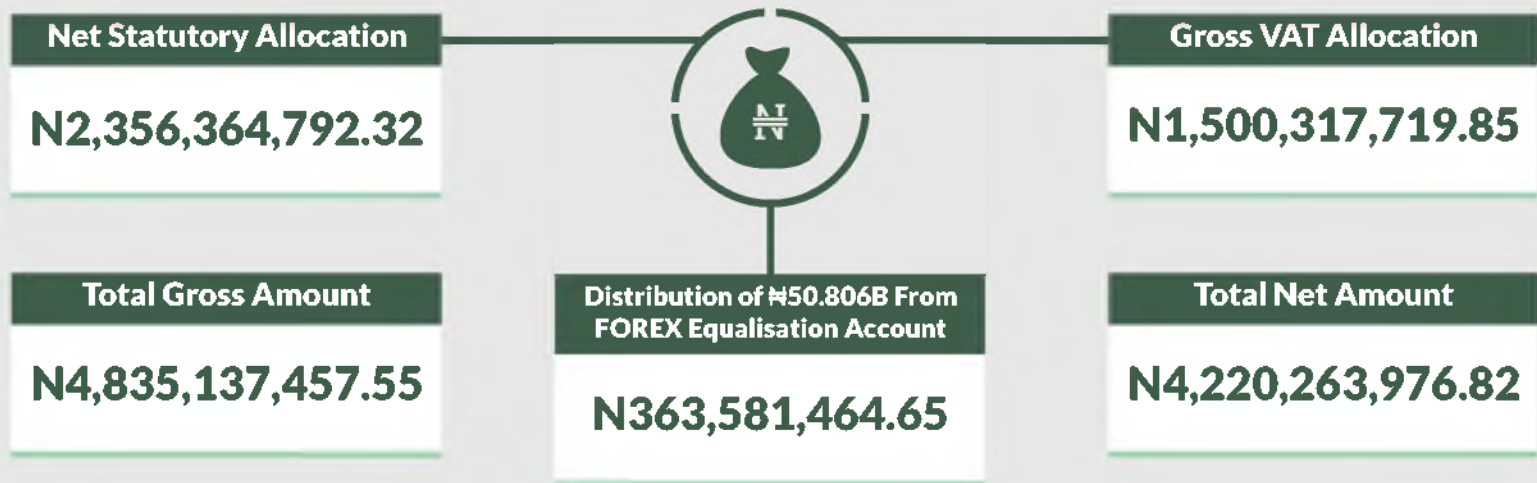
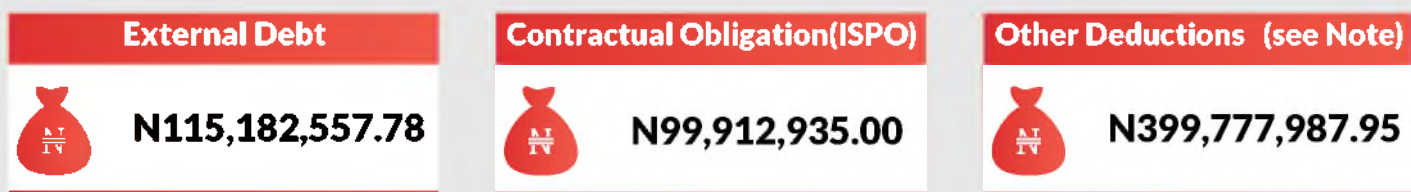
## OYO STATE

 **33**  
No. of LGCs

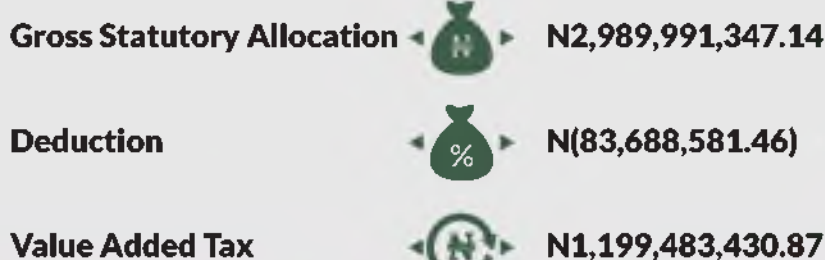
### BENEFICIARIES



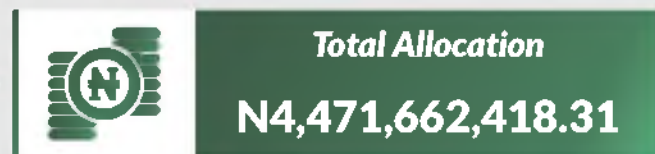
### DEDUCTIONS



### LGAs



**Distribution of N50.806B From FOREX Equalisation Account = N365,876,221.76**










Total Allocation

AFIJO .....		<b>N123,572,555.24</b>
AKINYELE .....		<b>N143,023,124.37</b>
ATIBA .....		<b>N140,108,655.47</b>
ATISBO .....		<b>N144,160,758.71</b>
EGBEDA .....		<b>N156,069,805.74</b>
IBADAN NORTH .....		<b>N160,794,408.00</b>
IBADAN NORTH EAST .....		<b>N172,201,556.52</b>
IBADAN NORTH WEST .....		<b>N127,557,888.38</b>
IBADAN SOUTH EAST .....		<b>N152,047,228.30</b>
IBADAN SOUTH WEST .....		<b>N158,319,013.54</b>
IBARAPA CENTRAL .....		<b>N114,962,668.30</b>
IBARAPA NORTH .....		<b>N118,500,218.43</b>
IDO .....		<b>N116,881,491.20</b>
SAKI WEST .....		<b>N169,603,132.09</b>
IFELOJU .....		<b>N118,894,459.20</b>
IREPO .....		<b>N123,505,248.77</b>
ISEYIN .....		<b>N159,922,194.56</b>
ITESIWAJU .....		<b>N135,870,452.05</b>



## Total Allocation

IWAJOWA .....		<b>N125,762,230.75</b>
OLORUNSOGO .....		<b>N115,177,566.55</b>
KAJOLA .....		<b>N142,688,324.55</b>
LAGELU .....		<b>N131,617,582.73</b>
OGBOMOSHO NORTH .....		<b>N138,156,476.25</b>
OGBOMOSHO SOUTH .....		<b>N117,517,183.31</b>
OGO-OLUWA .....		<b>N107,923,108.04</b>
OLUYOLE .....		<b>N142,339,164.60</b>
ONA-ARA .....		<b>N155,616,526.99</b>
ORELOPE .....		<b>N118,808,862.92</b>
ORI IRE .....		<b>N139,591,910.06</b>
OYO EAST .....		<b>N121,342,945.55</b>
OYO WEST .....		<b>N122,480,376.84</b>
SAKI EAST .....		<b>N120,479,402.84</b>
IFEDAPO .....		<b>N136,165,897.49</b>

# Federation Account Allocation Committee (FAAC) October 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of September, 2017 Shared in October, 2017



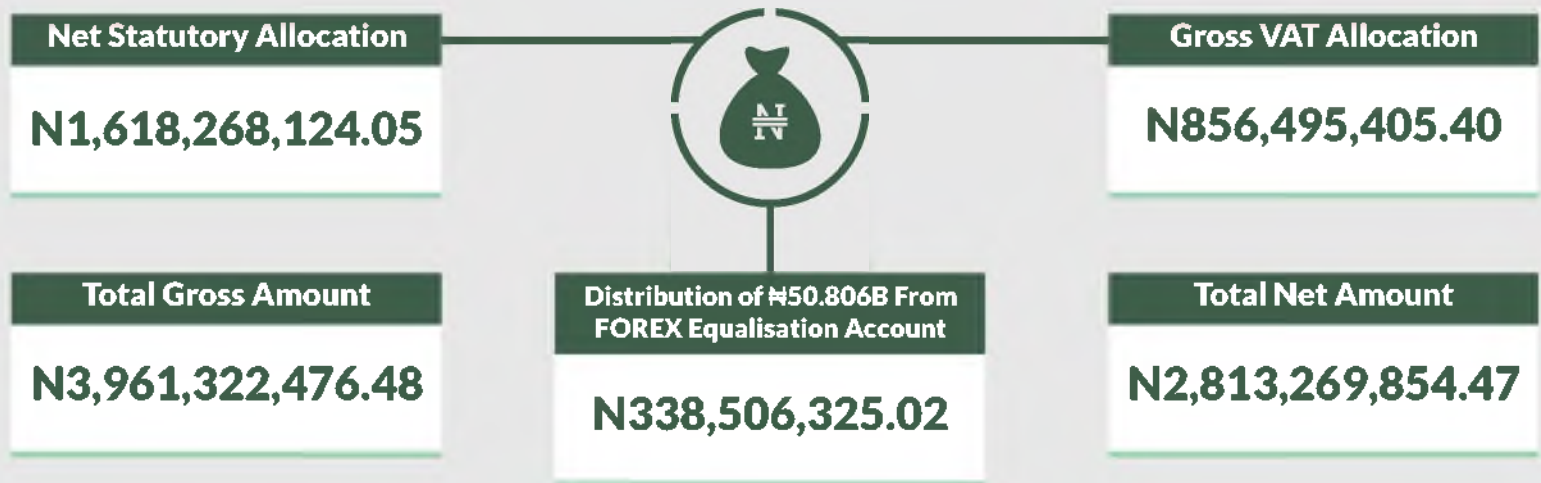
## PLATEAU STATE

 **17**  
No. of LGCs

### BENEFICIARIES



### DEDUCTIONS



### LGAs





*Total Allocation*

BARKIN LADI .....		<b>N152,153,907.43</b>
BASSA .....		<b>N153,923,255.65</b>
BOKKOS .....		<b>N152,879,732.91</b>
JOS EAST .....		<b>N117,639,579.74</b>
JOS NORTH .....		<b>N207,466,140.34</b>
JOS SOUTH .....		<b>N178,099,580.51</b>
KANAM .....		<b>N152,459,491.68</b>
KANKE .....		<b>N135,356,853.27</b>
LANGTANG NORTH .....		<b>N139,311,332.34</b>
LANGTANG SOUTH .....		<b>N131,504,105.70</b>
MANGU .....		<b>N183,335,252.01</b>
MIKANG .....		<b>N123,558,942.58</b>
PANKSHIN .....		<b>N162,297,965.34</b>
QUAN-PAN .....		<b>N162,421,923.57</b>
RIYOM .....		<b>N130,891,507.87</b>
SHENDAM .....		<b>N164,002,811.49</b>
WASE .....		<b>N169,510,089.53</b>

# Federation Account Allocation Committee (FAAC) October 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of September, 2017 Shared in October, 2017



## RIVERS STATE



**23**

No. of LGCs

### BENEFICIARIES

#### Gross Statutory Allocation



**N2,856,954,754.53**

#### 13% Share of Derivation (Net)



**N6,683,047,369.30**



#### Gross Total

**N9,540,002,123.84**

### DEDUCTIONS

#### External Debt



**N48,720,437.13**

#### Contractual Obligation (ISPO)



**N0.00**

#### Other Deductions (see Note)



**N1,267,549,523.03**

#### Net Statutory Allocation

**N8,223,732,163.68**

#### Gross VAT Allocation

**N1,713,385,927.13**

#### Total Gross Amount

**N12,558,793,449.34**


#### Distribution of ₦50.806B From FOREX Equalisation Account


**N1,305,405,398.37**


#### Total Net Amount

**N11,242,523,489.18**

### LGAs

Gross Statutory Allocation  **N2,323,328,452.44**

Deduction  **N0.00**

Value Added Tax  **N1,138,245,649.35**

Distribution of N50.806B From FOREX  
Equalisation Account = N284,298,694.34

#### Total Allocation

**N3,745,872,796.14**





*Total Allocation*

AHOADA .....		<b>N139,676,812.79</b>
AHOADA WEST .....		<b>N168,010,724.67</b>
AKUKUTORU .....		<b>N153,180,724.10</b>
ANDONI .....		<b>N163,759,084.52</b>
ASARITORU .....		<b>N156,043,489.84</b>
BONNY .....		<b>N155,741,119.90</b>
DEGEMA .....		<b>N166,757,560.76</b>
ELEME .....		<b>N159,612,331.60</b>
EMOHUA .....		<b>N155,092,808.45</b>
ETCHE .....		<b>N176,423,538.35</b>
GONAKA .....		<b>N161,456,951.41</b>
IKWERRE .....		<b>N154,314,576.72</b>
KHANA .....		<b>N180,605,664.45</b>
OBIO/AKPOR .....		<b>N219,362,911.64</b>
OBUA/ODUAL .....		<b>N178,494,333.23</b>
OGBA/EGBEMA/NDONI .....		<b>N179,696,640.06</b>
OGU/BOLO .....		<b>N127,487,740.19</b>
OKRIKA .....		<b>N156,392,214.63</b>



### Total Allocation

OMUMMA .....		<b>N126,878,317.50</b>
OPOBO/NKORO .....		<b>N136,880,190.13</b>
OYIGBO .....		<b>N138,164,400.15</b>
PORT HARCOURT .....		<b>N244,560,507.24</b>
TAI .....		<b>N147,280,153.81</b>

# Federation Account Allocation Committee (FAAC) October 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of September, 2017 Shared in October, 2017



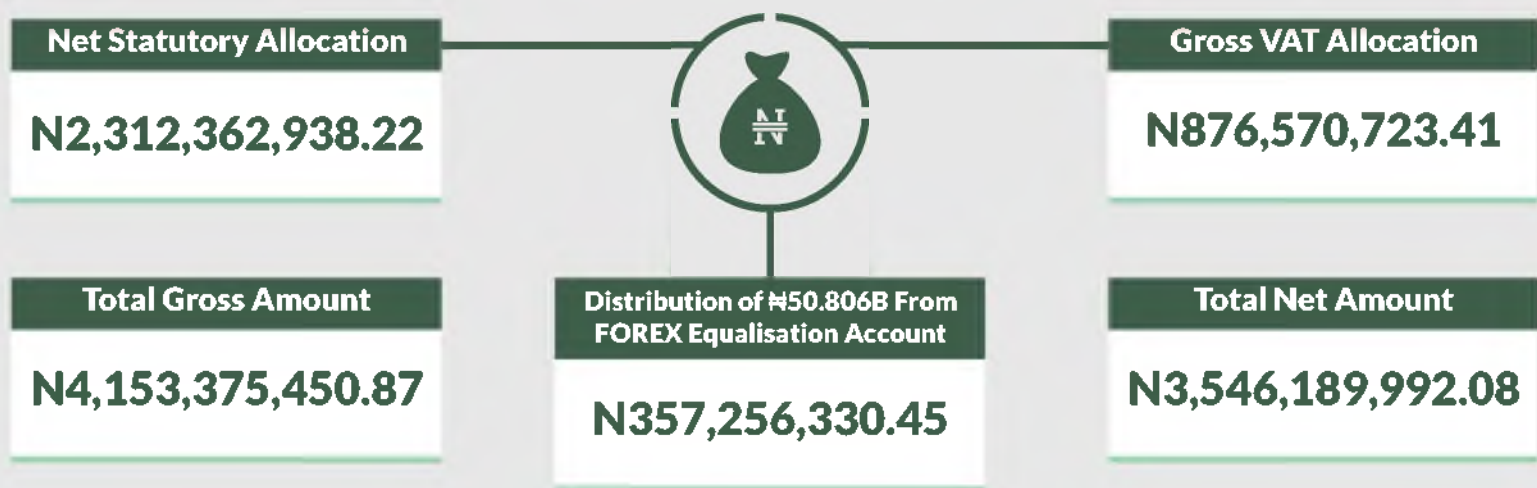
## SOKOTO STATE

 **23**  
No. of LGCs

### BENEFICIARIES



### DEDUCTIONS

















### LGAs





### Total Allocation

BINJI .....		<b>N120,520,478.33</b>
BODINGA .....		<b>N138,254,756.90</b>
DANGE-SHUNI .....		<b>N148,038,453.19</b>
GADA .....		<b>N161,537,695.78</b>
GORONYO .....		<b>N149,865,471.16</b>
GUDU .....		<b>N133,170,411.46</b>
GWADABAWA .....		<b>N157,081,541.09</b>
ILLELA .....		<b>N133,650,631.84</b>
ISA .....		<b>N147,645,462.52</b>
KEBBE .....		<b>N134,475,374.11</b>
KWARE .....		<b>N127,000,847.50</b>
RABAH .....		<b>N147,440,553.48</b>
SABON BIRNI .....		<b>N156,946,415.57</b>
SHAGARI .....		<b>N141,215,544.61</b>
SILAME .....		<b>N126,039,145.40</b>
SOKOTO NORTH .....		<b>N145,230,196.03</b>
SOKOTO SOUTH .....		<b>N142,027,627.17</b>
TAMBUWAL .....		<b>N157,450,843.86</b>



*Total Allocation*

<b>TANGAZA</b> .....		<b>N140,843,268.41</b>
<b>TURETA</b> .....		<b>N127,544,080.85</b>
<b>WAMAKKO</b> .....		<b>N137,516,156.89</b>
<b>WURNO</b> .....		<b>N132,307,227.72</b>
<b>YABO</b> .....		<b>N122,843,060.83</b>

# Federation Account Allocation Committee (FAAC) October 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of September, 2017 Shared in October, 2017



## TARABA STATE



**16**

No. of LGCs

### BENEFICIARIES

#### Gross Statutory Allocation



**N2,551,807,280.39**

#### 13% Share of Derivation (Net)



**N0.00**



#### Gross Total

**N2,551,807,280.39**

### DEDUCTIONS

#### External Debt



**N17,164,063.46**

#### Contractual Obligation (ISPO)



**N0.00**

#### Other Deductions (see Note)



**N416,352,804.33**

#### Net Statutory Allocation

**N2,118,290,412.60**

#### Gross VAT Allocation

**N784,689,599.68**

#### Total Gross Amount

**N3,648,753,839.39**

#### Distribution of ₦50.806B From FOREX Equalisation Account


**N312,256,959.31**

#### Total Net Amount

**N3,215,236,971.60**

### LGAs

Gross Statutory Allocation  **N1,753,801,362.98**

Deduction  **N0.00**

Value Added Tax  **N444,814,090.08**

Distribution of N50.806B From FOREX  
Equalisation Account = N214,607,382.40

#### Total Allocation

**N2,413,222,835.47**



### Total Allocation

ARDO KOLA .....		<b>N123,047,260.65</b>
BALI .....		<b>N200,536,982.62</b>
DONGA .....		<b>N143,173,498.94</b>
GASHAKA .....		<b>N162,889,496.29</b>
GASSOL .....		<b>N183,431,067.38</b>
IBI .....		<b>N127,833,372.36</b>
JALINGO .....		<b>N127,225,475.29</b>
KARIM LAMIDU .....		<b>N185,612,170.22</b>
KURMI .....		<b>N134,778,431.88</b>
LAU .....		<b>N126,636,016.64</b>
SARDAUNA .....		<b>N184,359,296.77</b>
TAKUM .....		<b>N147,385,445.22</b>
USSA .....		<b>N129,126,308.55</b>
WUKARI .....		<b>N181,509,291.26</b>
YORRO .....		<b>N122,545,304.44</b>
ZING .....		<b>N133,133,416.95</b>

# Federation Account Allocation Committee (FAAC) October 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of September, 2017 Shared in October, 2017



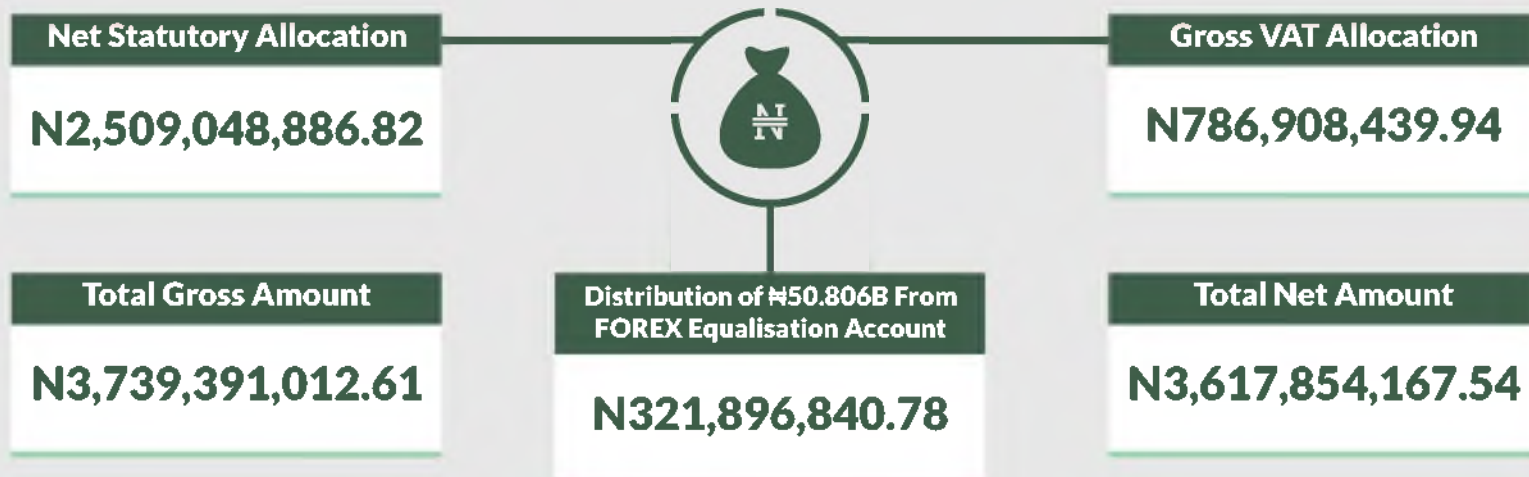
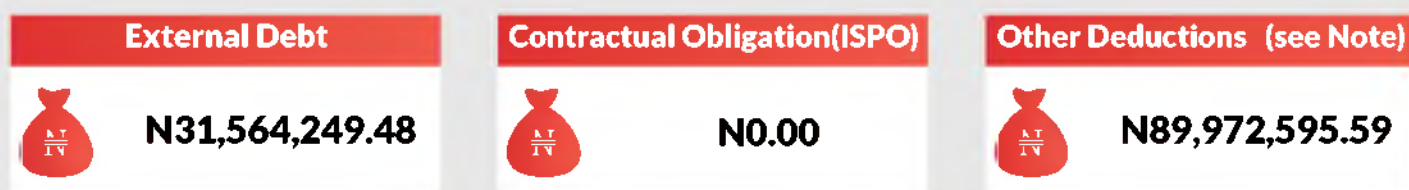
## YOBE STATE

 **17**  
No. of LGCs

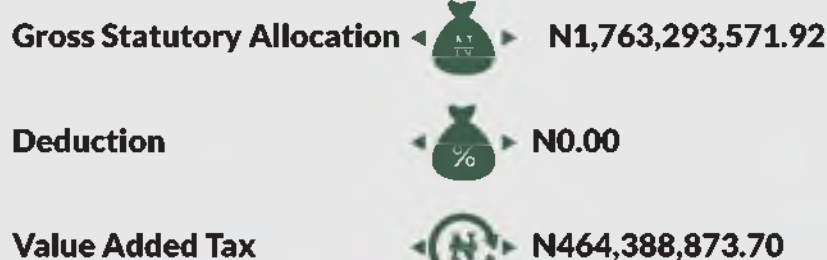
### BENEFICIARIES



### DEDUCTIONS



### LGAs



**Distribution of N50.806B From FOREX Equalisation Account = N215,768,915.37**







*Total Allocation*

BADE .....		<b>N137,383,888.75</b>
BURSARI .....		<b>N147,256,906.75</b>
DAMATURU .....		<b>N126,207,031.58</b>
FIKA .....		<b>N141,319,040.45</b>
FUNE .....		<b>N197,037,190.92</b>
GEIDAM .....		<b>N161,050,709.93</b>
GUJBA .....		<b>N148,907,939.68</b>
GULAMI .....		<b>N131,308,974.17</b>
JAKUSKO .....		<b>N172,632,243.48</b>
KARASUWA .....		<b>N124,112,126.48</b>
MACHINA .....		<b>N117,233,463.71</b>
NANGERE .....		<b>N125,618,668.63</b>
NGURU .....		<b>N138,256,344.21</b>
POTISKUM .....		<b>N152,622,935.81</b>
TARMUA .....		<b>N136,118,459.33</b>
YUNUSARI .....		<b>N143,773,891.90</b>
YUSUFARI .....		<b>N142,611,545.21</b>

# Federation Account Allocation Committee (FAAC) October 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of September, 2017 Shared in October, 2017



## ZAMFARA STATE



14

No. of LGCs

### BENEFICIARIES

#### Gross Statutory Allocation



N2,636,188,111.38

#### 13% Share of Derivation (Net)



N0.00



#### Gross Total

N2,636,188,111.38

### DEDUCTIONS

#### External Debt



N20,300,625.15

#### Contractual Obligation (ISPO)



N488,822,936.86

#### Other Deductions (see Note)



N780,842,346.26

#### Net Statutory Allocation

N1,346,222,203.11

#### Gross VAT Allocation

N837,861,019.17

#### Total Gross Amount

N3,796,631,517.61

#### Distribution of ₦50.806B From FOREX Equalisation Account


N322,582,387.06

#### Total Net Amount

N2,506,665,609.34

### LGAs

Gross Statutory Allocation  N1,593,253,615.12

Deduction  N0.00

Value Added Tax  N448,867,734.47

Distribution of N50.806B From FOREX  
Equalisation Account = N194,961,638.79

#### Total Allocation

N2,237,082,988.37



### Total Allocation

ANKA.....		<b>N136,590,399.59</b>
BAKURA .....		<b>N135,776,508.95</b>
BUKKUYUM .....		<b>N156,442,346.70</b>
BUNGUDU.....		<b>N172,250,567.27</b>
GUMMI .....		<b>N151,073,579.19</b>
GUSAU.....		<b>N208,693,407.37</b>
KAURA NAMODA .....		<b>N162,267,757.34</b>
KIYAWA .....		<b>N144,299,328.77</b>
MARADUN .....		<b>N155,591,275.79</b>
MARU .....		<b>N200,395,472.23</b>
SHINKAFI .....		<b>N129,122,138.45</b>
TALATA MAFARA .....		<b>N149,843,661.25</b>
TSAFE .....		<b>N159,960,543.33</b>
ZURMI.....		<b>N174,776,002.13</b>

# Appendix

## Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of September, 2017 Shared in October, 2017

S/n	Beneficiaries	Statutory	Distribution of ₦50.806B From FOREX Equalisation Account	VAT	Total
		₦	₦	₦	₦
1	FGN (see Table III)	198,053,739,485.76	24,235,238,666.51	11,997,360,791.48	234,286,338,943.75
2	State (see Table III)	100,455,503,399.01	12,292,436,924.24	39,991,202,638.28	152,739,142,961.53
3	LGCs (see Table IV)	77,446,982,410.91	9,476,953,616.74	27,993,841,846.80	114,917,777,874.45
4	13% Derivation Fund	35,413,088,685.03	4,802,345,962.09	-	40,215,434,647.12
5	Cost of Collection - NCS	3,557,065,565.73	-	480,639,370.69	4,037,704,936.42
6	FIRS Refund	2,000,000,000.00	-	-	2,000,000,000.00
7	Cost of Collections - FIRS	3,820,824,278.28	-	2,851,960,849.17	6,672,785,127.45
8	Cost of Collection - DPR	3,214,464,432.78	-	-	3,214,464,432.78
	<b>Total</b>	<b>423,961,668,257.50</b>	<b>50,806,975,169.59</b>	<b>83,315,005,496.42</b>	<b>558,083,648,923.51</b>

## Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of September, 2017 Shared in October, 2017

1	2	3	4=2-3	5	6	7(4+5+6)	
S/n	Beneficiaries	Gross Statutory Allocation	Less Deductions	Net Statutory Allocation	Distribution of ₦50.806B From FOREX Equalisation Account	VAT	Total Net Amount
		₦	₦	₦	₦	₦	₦
1	FGN (CRF Account)	182,338,769,268.40	15,782,169,802.59	166,556,599,465.81	22,312,245,165.64	11,197,536,738.72	200,066,381,370.17
2	Share of Derivation & Ecology	3,759,562,252.96	-	3,759,562,252.96	460,046,292.08	-	4,219,608,545.03
3	Stabilization	1,879,781,126.48	-	1,879,781,126.48	230,023,146.04	-	2,109,804,272.52
4	Development of Natural Resources	6,316,064,584.97	-	6,316,064,584.97	772,877,770.69	-	7,088,942,355.65
5	FCT-Abuja	3,759,562,252.96	34,587,784.34	3,724,974,468.62	460,046,292.08	799,824,052.77	4,984,844,813.46
	<b>Sub-total</b>	<b>198,053,739,485.76</b>	<b>15,816,757,586.93</b>	<b>182,236,981,898.83</b>	<b>24,235,238,666.51</b>	<b>11,997,360,791.48</b>	<b>218,469,581,356.83</b>



State	S/n	Local Government Councils	Gross Statutory Allocation	Distribution of ₦50.806B From FOREX Equalisation Account	Deduction	Value Added Tax	Total Allocation
			=N=	=N=	=N=	=N=	=N=
ABIA	1	ABANORTH	82,353,676.92	10,077,371.02	-	25,544,069.84	117,975,117.79
	2	ABASOUTH	137,396,381.67	16,812,780.76	-	44,525,322.28	198,734,484.71
	3	AROCHUKWU	96,673,481.82	11,829,642.35	-	29,307,033.36	137,810,157.54
	4	BENDE	98,499,807.67	12,053,124.34	-	30,621,292.68	141,174,224.69
	5	IKWUANO	89,654,116.28	10,970,703.76	-	27,374,313.19	127,999,133.23
	6	ISIALANGWANORTH	92,589,528.35	11,329,901.29	-	28,318,743.95	132,238,173.59
	7	ISIALANGWASOUTH	89,836,642.18	10,993,038.91	-	27,180,459.19	128,010,140.28
	8	ISUIKWUATO	87,596,327.97	10,718,898.42	-	25,961,296.93	124,276,523.32
	9	NNEOCHI	94,503,963.69	11,564,164.96	-	28,930,365.02	134,998,493.68
	10	OBIOMANGWA	95,902,401.07	11,735,287.53	-	29,980,992.50	137,618,681.10
	11	OHAFIA	104,876,946.67	12,833,475.60	-	33,803,174.18	151,513,596.45
	12	OSISIOMA	100,977,855.82	12,356,355.61	-	32,272,501.56	145,606,713.00
	13	UGWUNAGBO	77,108,918.04	9,435,585.70	-	24,051,916.03	110,596,419.77
	14	UKWA EAST	72,857,395.21	8,915,339.68	-	22,626,780.15	104,399,515.04
	15	UKWA WEST	75,865,889.39	9,283,480.03	-	24,408,125.01	109,557,494.43
	16	UMUAHIANORTH	113,091,576.12	13,838,675.03	-	32,334,179.66	159,264,430.80
	17	UMUAHIASOUTH	97,717,755.97	11,957,427.03	-	27,408,932.12	137,084,115.12
<b>ABIA TOTAL</b>			<b>1,607,502,664.86</b>	<b>196,705,252.02</b>	<b>-</b>	<b>494,649,497.65</b>	<b>2,298,857,414.54</b>
ADAMAWA	1	DEMSA	100,212,747.33	12,262,731.60	-	29,172,138.89	141,647,617.82
	2	FUFURE	122,424,641.11	14,980,734.04	-	30,794,248.67	168,199,623.82
	3	GANYE	104,244,616.97	12,756,099.32	-	28,202,328.91	145,203,045.20
	4	GIREI	91,267,664.18	11,168,148.75	-	26,156,872.23	128,592,685.16
	5	GOMBI	90,312,624.26	11,051,283.40	-	27,142,881.70	128,506,789.36
	6	GUYUK	96,557,209.46	11,815,414.45	-	29,024,183.47	137,396,807.38
	7	HONG	105,173,951.71	12,869,819.21	-	28,504,659.55	146,548,430.47
	8	JADA	110,020,727.03	13,462,904.49	-	28,465,480.76	151,949,112.27
	9	YOLA-NORTH	95,657,548.10	11,705,325.61	-	30,251,865.46	137,614,739.17
	10	LAMURDE	85,648,754.49	10,480,579.72	-	25,125,384.15	121,254,718.36
	11	MADAGALI	87,038,285.57	10,650,612.45	-	26,446,783.25	124,135,681.27
	12	MAIHA	85,216,084.79	10,427,635.24	-	25,030,107.10	120,673,827.13
	13	MAYO-BELWA	98,809,882.36	12,091,067.24	-	27,544,869.26	138,445,818.86
	14	MICHIKA	95,790,329.10	11,721,573.62	-	27,675,245.22	135,187,147.94
	15	MUBI-NORTH	91,407,021.99	11,185,201.55	-	27,421,453.08	130,013,676.62
	16	MUBI-SOUTH	85,157,064.76	10,420,413.14	-	26,093,394.19	121,670,872.09
	17	NUMAN	80,929,613.84	9,903,112.72	-	23,800,625.16	114,633,351.72
	18	SHELLENG	91,679,929.30	11,218,596.39	-	27,301,276.80	130,199,802.49
	19	SONG	115,399,168.77	14,121,048.18	-	29,918,875.77	159,439,092.72
	20	TOUNGO	98,871,799.35	12,098,643.84	-	21,479,717.01	132,450,160.20
	21	YOLA-SOUTH	95,814,233.04	11,724,498.67	-	30,033,472.22	137,572,203.94
<b>ADAMAWA TOTAL</b>			<b>2,027,633,897.50</b>	<b>248,115,443.63</b>	<b>-</b>	<b>575,585,862.87</b>	<b>2,851,335,203.99</b>

AKWA IBOM	1	ABAK	92,004,314.44	11,258,290.42	-	26,663,414.51	129,926,019.37
	2	EASTERN OBOLO	71,836,828.83	8,790,456.05	-	21,950,740.39	102,578,025.26
	3	EKET	94,844,965.17	11,605,892.29	-	28,671,372.35	135,122,229.80
	4	EKPEATAI	72,709,438.59	8,897,234.67	-	22,793,834.29	104,400,507.55
	5	ESSIEN UDIM	97,709,546.20	11,956,422.42	-	29,877,995.00	139,543,963.62
	6	ETIMEKPO	85,164,876.19	10,421,369.00	-	24,643,157.04	120,229,402.24
	7	ETINAN	96,591,802.34	11,819,647.48	-	28,474,998.43	136,886,448.25
	8	IBENO	77,394,090.67	9,470,481.41	-	22,840,932.83	109,705,504.91
	9	IBESIKPO ASUTAN	89,818,520.11	10,990,821.37	-	26,544,078.20	127,353,419.68
	10	IBIONO IBOM	97,718,391.74	11,957,504.83	-	29,696,320.62	139,372,217.19
	11	IKA	75,206,780.17	9,202,826.83	-	22,694,477.37	107,104,084.37
	12	IKONO	88,956,106.77	10,885,290.45	-	26,232,267.85	126,073,665.07
	13	IKOTABASI	88,981,187.34	10,888,359.48	-	26,239,407.63	126,108,954.45
	14	IKOTEKPENE	91,770,857.83	11,229,723.04	-	26,902,627.10	129,903,207.97
	15	INI	83,841,672.07	10,259,452.50	-	24,269,848.60	118,370,973.17
	16	ITU	85,606,370.77	10,475,417.83	-	25,940,016.90	122,022,005.50
	17	IMBO	79,908,645.13	9,778,179.86	-	24,558,799.66	114,245,624.64
	18	MKPATENIN	99,278,868.20	12,148,455.62	-	29,000,102.17	140,427,426.00
	19	INSITIBOM	82,840,864.93	10,136,986.75	-	24,834,731.11	117,812,582.80
	20	NSITUBIUM	87,162,402.18	10,665,800.23	-	26,011,894.67	123,840,097.08
	21	OBAT AKARA	90,661,558.07	11,093,981.38	-	27,214,857.44	128,970,396.89
	22	OKOBO	77,925,982.06	9,535,567.36	-	24,561,499.57	112,023,048.99
	23	ONNA	81,369,884.40	9,956,987.30	-	25,720,423.70	117,047,295.39
	24	ORON	83,345,646.53	10,198,755.35	-	23,565,770.39	117,110,172.27
	25	ORUKANAM	98,199,634.85	12,016,393.09	-	28,677,192.17	138,893,220.11
	26	UDUNG UKO	73,149,566.75	8,951,091.83	-	21,514,853.88	103,615,512.45
	27	UKANAFUN	89,755,115.76	10,983,062.77	-	25,940,016.90	126,678,195.43
	28	UQUO	73,175,616.20	8,954,279.42	-	22,140,214.52	104,270,110.14
	29	URUAN	95,432,750.93	11,677,817.86	-	25,416,053.12	132,526,621.91
	30	URUE OFFONG/ORUK	78,965,903.34	9,662,819.39	-	22,587,680.67	111,216,403.40
	31	UYO	119,360,813.57	14,605,822.70	-	36,892,077.88	170,858,714.14
<b>AKWA IBOM TOTAL</b>			<b>2,700,689,202.12</b>	<b>330,475,190.96</b>	<b>-</b>	<b>803,071,656.97</b>	<b>3,834,236,050.05</b>
ANAMBRA	1	AGUATA	134,254,383.09	16,428,303.88	-	40,641,049.06	191,323,736.02
	2	ANAMBRA EAST	88,293,323.30	10,804,187.63	-	27,630,991.78	126,728,502.72
	3	ANAMBRA WEST	90,828,861.03	11,114,453.74	-	28,476,065.62	130,419,380.39
	4	ANIOCHA	109,784,398.06	13,433,985.62	-	35,531,007.24	158,749,390.92
	5	AWKANORTH	83,377,678.64	10,202,675.02	-	25,187,687.42	118,768,041.08
	6	AWKASOUTH	95,986,300.35	11,745,554.03	-	29,774,005.45	137,505,859.82
	7	AYAMELUM	88,957,647.10	10,885,478.93	-	27,935,722.35	127,778,848.39
	8	DUNUKOFIA	79,539,189.82	9,732,970.73	-	24,214,157.55	113,486,318.09
	9	EKWUSIGWO	88,343,180.17	10,810,288.47	-	27,924,982.68	127,078,451.32
	10	IDEMILI NORTH	139,762,095.67	17,102,266.05	-	44,277,596.49	201,141,958.20
	11	IDEMILI SOUTH	97,134,825.27	11,886,095.56	-	30,892,010.84	139,912,931.67
	12	IHALA	118,757,076.34	14,531,945.20	-	36,560,335.37	169,849,356.91
	13	NJIKOKA	87,256,139.16	10,677,270.54	-	27,339,040.82	125,272,450.52
	14	NNEWI NORTH	86,514,981.19	10,586,577.27	-	27,885,263.91	124,986,822.37
	15	NNEWI SOUTH	103,836,921.71	12,706,210.88	-	32,450,462.60	148,993,595.19
	16	OGBARU	99,219,117.00	12,141,144.05	-	31,743,744.47	143,104,005.52
	17	ONISHA NORTH	83,118,214.19	10,170,925.14	-	25,927,704.51	119,216,843.85
	18	ONISHA SOUTH	86,125,608.19	10,538,930.87	-	26,630,882.74	123,295,421.80
	19	ORUMBA NORTH	93,008,344.06	11,381,150.50	-	28,775,396.36	133,164,890.92
	20	ORUMBA SOUTH	94,122,092.49	11,517,436.54	-	29,662,948.88	135,302,477.91
	21	OYI	90,371,069.22	11,058,435.13	-	28,512,844.49	129,942,348.84
<b>ANAMBRA TOTAL</b>			<b>2,038,591,446.05</b>	<b>249,456,285.79</b>	<b>-</b>	<b>637,973,900.63</b>	<b>2,926,021,632.47</b>

BAUCHI	1	ALKALERI	152,375,392.72	18,645,717.16	-	38,049,895.70	209,071,005.59
	2	BAUCHI	184,009,335.10	22,516,667.27	-	47,912,750.40	254,438,752.76
	3	BOGORO	80,475,832.52	9,847,584.87	-	23,337,811.12	113,661,228.50
	4	DAMBANI	95,109,285.38	11,638,236.35	-	27,340,107.23	134,087,628.96
	5	DARAZO	120,650,045.38	14,763,582.11	-	33,380,420.25	168,794,047.74
	6	DASS	79,892,621.60	9,776,219.11	-	23,661,480.48	113,350,321.19
	7	GAMAWA	127,458,445.10	15,596,705.45	-	35,467,815.63	178,522,966.18
	8	GANJUWA	128,665,585.67	15,744,419.59	-	33,312,682.35	177,722,687.61
	9	GADE	90,501,998.29	11,074,456.53	-	27,702,916.00	129,279,370.81
	10	I/GADAU	103,651,200.78	12,683,484.77	-	32,084,400.37	148,419,085.92
	11	JAMA'ARE	80,202,021.80	9,814,079.48	-	25,357,828.59	115,373,929.86
	12	KATAGUM	124,201,188.16	15,198,124.74	-	36,042,717.84	175,442,030.73
	13	KIRFI	102,149,549.94	12,499,732.29	-	27,141,873.36	141,791,155.59
	14	MISAU	119,278,554.88	14,595,756.95	-	34,093,798.17	167,968,110.00
	15	NINGI	152,852,829.87	18,704,139.71	-	41,515,868.41	213,072,837.99
	16	SHIRA	114,590,731.09	14,022,122.10	-	32,325,472.90	160,938,326.09
	17	TAFAWA BALEWA	112,708,770.47	13,791,832.25	-	31,483,938.95	157,984,541.67
	18	TORO	158,503,439.24	19,395,587.73	-	39,308,656.74	217,207,683.71
	19	WARJI	88,216,355.40	10,794,769.30	-	25,168,054.46	124,179,179.17
	20	ZAKI	98,711,519.72	12,079,030.90	-	29,772,131.94	140,562,682.57
<b>BAUCHI TOTAL</b>			<b>2,314,204,703.09</b>	<b>283,182,248.66</b>	<b>-</b>	<b>644,480,620.89</b>	<b>3,241,867,572.64</b>
BAYELSA	1	BRASS	112,094,260.48	13,716,636.52	-	60,869,281.52	186,680,178.52
	2	EKERMOR	128,684,792.21	15,746,769.84	-	65,981,603.27	210,413,165.31
	3	KOLOKUMA/OPOKUMA	85,639,865.90	10,479,492.06	-	54,404,061.65	150,523,419.61
	4	NEMBE	105,597,823.64	12,921,687.14	-	57,622,302.03	176,141,812.81
	5	OGBIA	110,974,106.19	13,579,566.62	-	60,561,911.03	185,115,583.84
	6	SAGBAMA	109,104,773.38	13,350,822.00	-	60,995,097.62	183,450,693.00
	7	SOUTHERN IJAW	150,735,707.45	18,445,073.82	-	68,930,871.97	238,111,653.24
	8	YENAGOA	139,134,692.52	17,025,492.62	-	70,966,668.95	227,126,854.09
<b>BAYELSA TOTAL</b>			<b>941,966,021.76</b>	<b>115,265,540.62</b>	<b>-</b>	<b>500,331,798.04</b>	<b>1,557,563,360.42</b>



BENUE	1	ADO	110,865,094.38	13,566,227.17	(6,066,891.24)	29,017,837.55	147,382,267.86
	2	AGATU	97,821,671.03	11,970,142.80	(6,066,891.24)	25,216,415.23	128,941,337.82
	3	APA	94,720,460.63	11,590,637.04	(6,066,891.24)	24,090,970.07	124,335,196.50
	4	BURUKU	112,289,867.97	13,740,372.42	(6,066,891.24)	30,508,131.42	130,471,680.37
	5	GBOKO	145,734,765.62	17,833,123.66	(6,066,891.24)	39,820,743.15	197,321,741.19
	6	GUMA	119,067,130.10	14,569,885.54	(6,066,891.24)	29,780,833.94	157,350,958.33
	7	GWERE EAST	112,946,287.63	13,820,896.51	(6,066,891.24)	28,103,765.85	148,804,038.75
	8	GWERE WEST	97,060,674.86	11,877,022.00	(6,066,891.24)	25,613,722.93	128,484,528.54
	9	KATSINA ALA	122,612,666.09	15,003,742.09	(6,066,891.24)	31,767,912.43	163,317,429.36
	10	KONSHISHA	116,005,482.05	14,195,240.91	(6,066,891.24)	31,825,150.65	155,958,982.37
	11	KWANDE	132,818,534.79	16,252,603.45	(6,066,891.24)	33,206,607.89	176,210,854.89
	12	LOGO	101,996,811.57	12,481,042.16	(6,066,891.24)	28,428,715.79	136,839,678.28
	13	MAKURDI	122,522,144.33	14,992,665.21	(6,066,891.24)	36,128,577.44	167,576,495.74
	14	OBI	90,507,598.27	11,075,141.78	(6,066,891.24)	24,216,366.19	119,732,215.00
	15	OGBADIBO	95,080,147.11	11,634,670.79	(6,066,891.24)	26,007,430.74	126,655,357.40
	16	OHIMINI	86,724,689.48	10,612,238.64	(6,066,891.24)	22,574,037.02	113,844,073.91
	17	OJU	109,733,225.51	13,427,723.79	(6,066,891.24)	28,499,093.61	145,593,151.68
	18	OKPOKWU	102,831,182.91	12,583,141.66	(6,066,891.24)	28,883,741.71	138,231,175.03
	19	OTUKPO	120,434,243.58	14,737,175.09	(6,066,891.24)	33,984,723.80	163,089,251.23
	20	TARKA	83,470,294.62	10,214,008.16	(6,066,891.24)	23,054,742.14	110,672,153.68
	21	UKUM	114,130,881.80	13,965,851.73	(6,066,891.24)	31,300,646.89	153,330,489.18
	22	USHONGO	111,131,308.98	13,598,803.05	(6,066,891.24)	29,585,359.99	148,248,580.77
	23	VANDEIKYA	117,707,720.19	14,403,538.65	(6,066,891.24)	32,092,022.39	158,136,389.99
<b>BENUE TOTAL</b>			<b>2,518,212,883.50</b>	<b>308,146,114.30</b>	<b>(139,538,498.52)</b>	<b>673,707,548.83</b>	<b>3,360,528,048.11</b>
BORNO	1	ABADAN	98,850,912.14	12,096,087.93	-	24,226,198.59	135,173,198.66
	2	ASKIRA UBA	95,585,220.83	11,696,475.14	-	26,500,788.18	133,782,484.14
	3	BAMA	134,101,923.95	16,409,647.91	-	34,414,243.21	184,925,815.08
	4	BAYO	77,246,763.03	9,452,453.38	-	22,954,117.96	109,653,334.37
	5	BIU	106,915,795.83	13,082,963.42	-	28,779,577.64	148,778,336.88
	6	CHIBOK	77,021,650.22	9,424,907.00	-	22,181,761.87	108,628,319.09
	7	DAMBOA	129,113,274.45	15,799,201.92	-	32,109,534.56	177,022,010.93
	8	DIKWA	85,442,714.96	10,455,367.29	-	24,569,927.95	120,468,010.20
	9	GUBIO	101,476,180.22	12,417,334.07	-	27,381,980.90	141,275,495.19
	10	GUZAMALA	86,494,445.46	10,584,064.38	-	23,954,287.00	121,032,796.84
	11	GWOZA	124,620,986.80	15,249,494.23	-	34,793,791.47	174,664,272.50
	12	HAWUL	88,258,573.01	10,799,935.35	-	25,434,201.19	124,492,709.55
	13	JERE	101,829,836.18	12,460,609.88	-	30,887,432.39	145,177,878.45
	14	KAGA	90,012,269.54	11,014,529.90	-	23,616,317.47	124,643,116.91
	15	KALA BALGE	82,836,450.93	10,136,446.62	-	21,863,291.73	114,836,189.28
	16	KONDUGA	121,378,586.38	14,852,731.47	-	27,609,133.87	163,840,451.72
	17	KUKAWA	125,092,971.92	15,307,249.63	-	30,447,046.02	170,847,267.56
	18	KWAYA KUSAR	69,651,828.00	8,523,084.09	-	21,605,479.71	99,780,391.80
	19	MAFA	93,834,560.26	11,482,252.08	-	24,426,472.39	129,743,284.73
	20	MAGUMERI	111,043,033.59	13,588,001.06	-	26,629,184.20	151,260,218.85
	21	MAIDUGURI METRO	161,705,191.37	19,787,376.48	-	49,504,136.11	230,996,703.96
	22	MARTE	100,978,277.69	12,356,407.24	-	25,977,544.37	139,312,229.30
	23	MOBBAR	94,032,918.83	11,506,524.62	-	25,214,607.99	130,754,051.45
	24	MONGUNO	91,785,044.38	11,231,459.01	-	24,806,440.63	127,822,944.01
	25	NGALA	104,971,691.36	12,845,069.22	-	32,439,404.35	150,256,164.93
	26	NGANZAI	91,246,541.30	11,165,564.01	-	24,203,339.29	126,615,444.60
	27	SHANI	88,496,900.63	10,829,098.78	-	24,354,414.62	123,680,414.03
<b>BORNO TOTAL</b>			<b>2,734,024,543.27</b>	<b>334,554,336.10</b>	<b>-</b>	<b>740,884,655.65</b>	<b>3,809,463,535.02</b>

CROSS RIVER	1	ABI	93,818,468.42	11,480,282.97	(2,017,457.56)	27,868,026.93	131,149,320.76
	2	AKAMKPA	117,928,676.64	14,430,576.43	(2,544,453.37)	28,247,395.18	158,062,194.88
	3	AKPABUYO	112,892,469.95	13,814,311.01	(2,434,582.26)	35,463,371.81	159,735,570.51
	4	BAKASSI	72,840,198.45	8,913,235.36	(1,558,697.37)	21,123,215.71	101,317,952.15
	5	BEKWARA	87,012,831.89	10,647,497.76	(1,868,649.67)	25,529,299.32	121,320,979.30
	6	BIASE	100,101,809.01	12,249,156.41	(2,154,700.07)	29,330,841.64	139,527,106.99
	7	BOKI	114,761,445.61	14,043,011.92	(2,475,446.61)	30,348,290.15	156,677,301.07
	8	CALABAR MUNICIPAL	90,908,731.31	11,124,227.22	(1,953,847.98)	29,943,362.68	130,022,473.23
	9	CALABAR SOUTH	96,897,502.14	11,857,055.04	(2,084,922.28)	30,677,619.96	137,347,254.86
	10	ETUNG	75,874,520.40	9,284,536.18	(1,625,005.68)	23,991,786.92	107,525,837.82
	11	IKOM	103,529,713.23	12,668,618.71	(2,231,802.60)	28,922,854.27	142,889,383.61
	12	OBANLIKU	89,344,053.18	10,932,762.28	(2,540,598.25)	25,799,410.96	123,535,628.17
	13	OBUBRA	98,470,646.37	12,049,555.96	(2,119,233.01)	29,526,495.59	137,927,464.90
	14	OBUDU	93,225,747.09	11,407,753.45	(2,004,350.13)	28,786,238.50	131,415,388.91
	15	ODUKPANI	105,745,516.99	12,939,759.93	(2,278,449.64)	30,726,458.44	147,133,285.73
	16	OGAJA	99,382,645.41	12,161,154.53	(2,139,279.57)	29,493,916.60	138,898,436.96
	17	YAKURR	99,774,434.32	12,209,096.56	(2,147,660.84)	30,966,811.00	140,802,681.04
	18	YALA	110,030,102.07	13,464,051.68	(2,372,129.21)	31,830,364.27	152,952,388.82
<b>CROSS RIVER TOTAL</b>			<b>1,762,539,512.46</b>	<b>215,676,643.39</b>	<b>(38,551,266.10)</b>	<b>518,575,759.95</b>	<b>2,458,240,649.70</b>
DELTA	1	ANIOCHA NORTH	77,049,809.85	9,428,352.81	-	26,013,456.79	112,491,619.45
	2	ANIOCHA SOUTH	83,981,235.63	10,276,530.47	-	28,166,970.13	122,424,736.23
	3	BOMADI	71,790,117.03	8,784,740.06	-	24,929,470.35	105,504,327.44
	4	BURUTU	103,175,379.23	12,625,259.93	-	32,310,561.87	148,111,201.03
	5	ETHIOPE EAST	93,873,562.85	11,487,024.71	-	31,778,138.35	137,138,725.91
	6	ETHIOPE WEST	96,158,513.52	11,766,627.23	-	31,946,133.15	139,871,273.90
	7	IKANORTH EAST	101,945,767.84	12,474,796.09	-	30,750,070.17	145,170,634.10
	8	IKA SOUTH	95,881,486.10	11,732,728.23	-	29,486,329.29	137,100,543.62
	9	ISOKO NORTH	90,217,412.57	11,039,632.63	-	28,380,023.54	129,637,068.73
	10	ISOKO SOUTH	100,883,203.37	12,344,773.28	-	33,393,288.35	146,621,265.00
	11	NDOKWA EAST	84,772,984.15	10,373,414.35	-	25,921,059.65	121,067,458.15
	12	NDOKWA WEST	87,430,512.49	10,698,608.08	-	28,690,213.93	126,819,334.50
	13	OKPE	80,084,462.60	9,799,694.11	-	27,532,489.77	117,416,646.49
	14	OSHIMILI NORTH	78,431,923.73	9,597,477.91	-	26,649,737.10	114,679,138.74
	15	OSHIMILI SOUTH	85,107,683.66	10,414,370.52	-	28,706,893.42	124,228,947.60
	16	PATANI	70,285,550.11	8,600,630.75	-	23,793,285.52	102,679,466.38
	17	SAPELE	88,530,083.98	10,833,159.32	-	30,043,952.03	129,407,195.33
	18	UDU	93,080,214.58	11,389,945.08	-	28,332,385.01	132,802,544.67
	19	UGHELLI NORTH	121,560,051.01	14,874,936.75	-	38,992,075.04	175,427,062.81
	20	UGHELLI SOUTH	96,362,530.83	11,791,592.22	-	32,545,154.60	140,699,277.65
	21	UKWJANI	76,424,044.35	9,351,779.77	-	26,954,167.67	112,729,991.80
	22	UVWIE	89,797,234.51	10,988,216.71	-	31,218,955.66	132,004,406.88
	23	WARRI SOUTH	111,592,142.35	13,655,193.84	-	37,935,447.75	163,182,783.94
	24	WARRI NORTH	91,833,793.80	11,237,424.33	-	27,968,736.27	131,039,954.39
	25	WARRI SOUTH-WEST	88,191,898.18	10,791,776.55	-	26,731,634.56	125,715,309.29
<b>DELTA TOTAL</b>			<b>2,258,441,598.34</b>	<b>276,358,685.74</b>	<b>-</b>	<b>739,170,629.95</b>	<b>3,273,970,914.03</b>

EBONYI	1	ABAKALIKI	131,779,243.93	(3,684,071.71)	30,016,178.07	158,111,350.29
	2	AFIKPO NORTH	123,740,502.98	(3,603,684.30)	30,321,407.11	150,458,225.79
	3	AFIKPO SOUTH	124,805,737.13	(3,614,336.64)	30,350,194.06	151,541,594.55
	4	EBONYI	120,347,604.70	(3,569,755.32)	28,462,182.61	145,240,031.99
	5	EZZA NORTH	119,957,070.09	(3,565,849.97)	29,636,016.44	146,026,236.57
	6	EZZA SOUTH	124,682,416.10	(3,613,103.43)	28,859,829.60	149,929,142.27
	7	IKWO	145,681,904.93	(3,823,098.32)	33,942,754.82	175,801,561.43
	8	ISHIELU	129,041,150.04	(3,656,690.77)	29,974,027.99	155,358,487.26
	9	IVO	116,751,324.79	(3,533,792.52)	28,092,635.67	141,310,167.94
	10	IZZI	162,167,085.08	(3,987,950.12)	35,158,425.62	193,337,560.59
	11	OHAOZARA	125,806,803.04	(3,624,347.30)	29,822,787.25	152,005,242.99
	12	OHAUKWU	138,818,143.27	(3,754,460.70)	32,802,079.93	167,865,762.50
	13	ONICHA	152,040,311.10	(3,886,682.38)	35,330,522.85	183,484,151.57
<b>EBONYI TOTAL</b>			<b>1,715,619,297.19</b>	<b>(47,917,823.48)</b>	<b>402,768,042.02</b>	<b>2,070,469,515.73</b>
EDO	1	AKOKO EDO	157,850,155.44	-	38,221,658.15	196,071,813.59
	2	EGOR	149,923,299.72	-	43,079,158.48	193,002,458.20
	3	ESAN CENTRAL	99,206,993.41	-	28,430,360.23	127,637,343.65
	4	ESAN NORTH EAST	102,136,522.70	-	29,306,822.16	131,443,344.85
	5	ESAN SOUTH EAST	122,292,644.93	-	32,327,578.03	154,620,222.95
	6	ESAN WEST	103,944,327.05	-	29,712,462.06	133,656,789.11
	7	ETSAKO CENTRAL	104,039,933.27	-	27,760,007.82	131,799,941.09
	8	ETSAKO EAST	120,694,996.19	-	30,970,969.84	151,665,966.02
	9	ETSAKO WEST	132,839,657.56	-	34,193,921.21	167,033,578.77
	10	IGUEBEN	96,660,344.35	-	26,202,890.12	122,863,234.48
	11	IKPOBA OKHA	165,858,371.03	-	45,027,866.04	210,886,237.08
	12	OREDO	170,694,650.76	-	45,250,480.92	215,945,131.68
	13	ORHIONWON	133,791,708.13	-	33,263,996.74	167,055,704.87
	14	OVIA NORTH EAST	127,593,835.55	-	31,461,347.01	159,055,182.56
	15	OVIA SOUTH WEST	139,258,173.06	-	30,306,559.66	169,564,732.71
	16	OWAN EAST	122,158,346.40	-	31,494,817.30	153,653,163.69
	17	OWAN WEST	100,186,431.58	-	27,936,664.38	128,122,095.96
	18	UHUNMWODE	124,671,906.67	-	29,398,428.33	154,070,335.00
<b>EDO TOTAL</b>			<b>2,273,802,297.80</b>	<b>-</b>	<b>594,344,978.46</b>	<b>2,868,147,276.27</b>

EKITI	1	ADO EKITI	111,329,116.82	13,623,008.20	-	36,816,771.64	161,768,896.66
	2	AIYEKIRE	84,713,935.00	10,366,188.68	-	27,191,389.59	122,271,513.28
	3	EFON	80,773,545.90	9,884,015.16	-	23,516,383.35	114,173,944.40
	4	EKITI EAST	83,403,071.23	10,205,782.24	-	26,577,128.61	120,185,982.07
	5	EKITI SOUTH WEST	88,340,105.26	10,809,912.20	-	28,216,397.86	127,366,415.33
	6	EKITI WEST	90,054,633.39	11,019,713.84	-	29,093,270.72	130,167,617.95
	7	EMURE	74,205,577.11	9,080,312.63	-	23,932,950.46	107,218,840.20
	8	IDO-OSI	91,415,334.84	11,186,218.77	-	27,846,629.31	130,448,182.91
	9	IJERO	97,810,774.70	11,968,809.45	-	31,583,973.62	141,363,557.77
	10	IKERE	85,410,285.70	10,451,399.02	-	27,141,111.15	123,002,795.87
	11	IKOLE	91,531,203.77	11,200,397.30	-	28,405,932.00	131,137,533.07
	12	ILEJEMEJI	64,232,963.80	7,859,994.02	-	20,911,803.98	93,004,761.80
	13	IREPODUN/IFELODUN	81,410,947.21	9,962,012.03	-	26,048,784.96	117,421,744.21
	14	ISE/ORUN	79,443,825.89	9,721,301.33	-	25,125,113.55	114,290,240.77
	15	MOBA	85,204,574.88	10,426,226.81	-	27,089,572.74	122,720,374.43
	16	OYE	82,825,492.46	10,135,105.67	-	26,352,435.56	119,313,033.68
<b>EKITI TOTAL</b>			<b>1,372,105,387.95</b>	<b>167,900,397.33</b>	<b>-</b>	<b>435,849,649.11</b>	<b>1,975,855,434.38</b>
ENUGU	1	AGWU	103,753,192.49	12,695,965.19	-	30,657,175.25	147,106,332.94
	2	ANINRI	87,419,521.12	10,697,263.10	-	26,792,634.88	124,909,419.09
	3	ENUGU EAST	118,331,587.36	14,479,879.39	-	35,514,324.90	168,325,791.65
	4	ENUGU NORTH	111,236,038.93	13,611,618.54	-	33,460,168.49	158,307,825.96
	5	ENUGU SOUTH	107,552,439.41	13,160,867.58	-	30,692,514.16	151,405,821.14
	6	EZEAGU	103,408,258.97	12,653,756.72	-	28,952,268.03	145,014,283.72
	7	IGBO ETITI	104,409,862.61	12,776,319.93	-	31,323,994.61	148,510,177.16
	8	IGBO EZE NORTH	113,004,598.29	13,828,031.81	-	34,334,881.41	161,167,511.50
	9	IGBO EZE SOUTH	102,825,861.14	12,582,490.45	-	27,608,909.61	143,017,261.21
	10	ISI UZO	96,159,404.44	11,766,736.25	-	27,674,127.59	135,600,268.29
	11	NKANU EAST	100,672,432.64	12,318,981.90	-	27,695,666.93	140,687,081.46
	12	NKANU WEST	97,745,874.63	11,960,867.83	-	27,570,930.79	137,277,673.25
	13	NSUKKA	126,593,694.55	15,490,888.53	-	37,346,908.17	179,431,491.25
	14	OJI RIVER	86,861,081.13	10,628,928.48	-	26,364,488.13	123,854,497.74
	15	UDENU	96,141,169.80	11,764,504.94	-	29,477,131.78	137,382,806.51
	16	UDI	109,167,016.39	13,358,438.49	-	32,809,188.64	155,334,643.52
	17	UZO UWANI	90,405,377.15	11,062,633.29	-	26,238,072.05	127,706,082.49
<b>ENUGU TOTAL</b>			<b>1,755,687,411.06</b>	<b>214,838,172.41</b>	<b>-</b>	<b>514,513,385.41</b>	<b>2,485,038,968.88</b>

GOMBE	1	AKKO	144,243,371.29	17,650,626.23	(4,907,596.13)	38,448,234.73	195,434,636.12
	2	BALANGA	104,754,223.37	12,818,458.32	(4,907,596.13)	30,930,227.45	143,595,313.01
	3	BILLIRI	105,432,824.29	12,901,496.67	(4,907,596.13)	30,305,946.78	143,732,671.60
	4	DUKKU	114,883,289.00	14,057,921.53	(4,907,596.13)	30,608,697.40	154,642,311.80
	5	FUNAKAYE	111,739,721.24	13,673,252.62	(4,907,596.13)	32,342,463.73	152,847,841.47
	6	GOMBE	121,670,362.24	14,888,435.21	(4,907,596.13)	34,257,184.46	165,908,385.78
	7	KALTUNGO	95,400,807.22	11,673,909.00	(4,907,596.13)	27,165,703.98	129,332,824.07
	8	KWAMI	102,334,938.71	12,522,417.75	(4,907,596.13)	29,895,199.49	139,844,959.83
	9	NAFADA	93,296,975.75	11,416,469.49	(4,907,596.13)	26,468,525.56	126,274,374.67
	10	SHOMGOM	88,480,370.69	10,827,076.06	(4,907,596.13)	27,268,600.80	121,668,451.41
	11	YAMALTU/DEBA	120,761,356.48	14,777,202.91	(4,907,596.13)	33,492,088.15	164,123,051.41
GOMBE TOTAL			1,202,998,240.28	147,207,265.79	(53,983,557.43)	341,182,872.54	1,637,404,821.17
IMO	1	ABOHMBAISE	94,398,690.46	11,551,283.00	-	30,206,480.76	136,156,454.22
	2	AHIAZU MBAISE	88,833,926.02	10,870,339.56	-	28,721,526.72	128,425,792.30
	3	EHIME MBANO	81,610,801.99	9,986,467.66	-	26,323,340.96	117,920,610.61
	4	EZINIHITE MBAISE	86,799,383.48	10,621,378.72	-	28,402,996.58	125,823,758.79
	5	IDEATO NORTH	93,075,526.55	11,389,371.42	-	27,971,789.93	132,436,687.90
	6	IDEATO SOUTH	93,387,187.46	11,427,508.42	-	28,060,167.20	132,874,863.08
	7	IHITE UBOMA	83,586,458.21	10,228,222.75	-	25,712,139.88	119,526,820.84
	8	IKEDURU	88,535,370.80	10,833,806.26	-	27,426,406.81	126,795,583.87
	9	ISIALA MBANO	99,609,452.65	12,188,908.25	-	30,391,515.03	142,189,875.92
	10	ISU	88,040,815.19	10,773,288.98	-	28,335,498.67	127,149,602.84
	11	MBAITOLI	108,594,650.51	13,288,399.80	-	32,720,582.93	154,603,633.25
	12	NGOR/OKPALA	92,228,935.29	11,285,776.60	-	28,063,347.10	131,578,058.99
	13	NJABA	83,317,232.20	10,195,278.38	-	27,174,054.63	120,686,565.20
	14	NKWANGELE	81,081,237.84	9,921,666.49	-	26,175,805.53	117,178,709.85
	15	NKWERRE	72,230,530.24	8,838,632.10	-	23,276,695.27	104,345,857.61
	16	OBOWO	78,296,951.41	9,580,961.76	-	25,554,344.76	113,432,257.94
	17	OGUTA	91,917,812.43	11,247,705.43	-	27,047,938.53	130,213,456.39
	18	OHAJI/EGBEMA	99,490,215.92	12,174,317.61	-	29,419,665.11	141,084,198.64
	19	OKIGWE	87,167,987.32	10,666,483.66	-	26,401,698.53	124,236,169.51
	20	ONUIMO	77,439,626.36	9,476,053.48	-	24,422,359.80	111,338,039.65
	21	ORLU	85,172,947.87	10,422,356.70	-	27,030,479.07	122,625,783.65
	22	ORSU	82,854,805.27	10,138,692.59	-	25,667,681.26	118,661,179.12
	23	ORU	80,141,977.97	9,806,732.09	-	25,176,836.45	115,125,546.52
	24	ORU WEST	82,905,821.03	10,144,935.23	-	25,517,025.92	118,567,782.18
	25	OWERRI MUNICIPAL	83,665,062.36	10,237,841.30	-	26,100,267.86	120,003,171.53
	26	OWERRI NORTH	89,005,404.68	10,891,322.88	-	28,991,098.38	128,887,825.94
	27	OWERRI WEST	79,622,868.69	9,743,210.26	-	24,423,439.77	113,789,518.72
IMO TOTAL			2,353,011,680.23	287,930,941.39	-	734,715,183.45	3,375,657,805.06

JIGAWA	1	AUYO	83,148,424.15	10,174,621.84	-	26,325,939.66	119,648,985.65
	2	BABURA	98,340,575.33	12,033,639.56	-	30,891,798.32	141,266,013.21
	3	BIRNIN KUDU	122,043,335.93	14,934,074.87	-	37,207,922.81	174,185,333.61
	4	BIRNIWA	92,311,516.97	11,295,881.87	-	26,945,600.48	130,552,999.32
	5	GAGARAWA	79,211,334.23	9,692,852.03	-	23,229,615.51	112,133,801.77
	6	BUJI	77,704,215.38	9,508,430.44	-	24,248,203.98	111,460,849.79
	7	DUTSE	109,075,385.64	13,347,225.91	-	33,174,247.67	155,596,859.22
	8	GARKI	91,543,590.22	11,201,912.99	-	27,539,822.09	130,285,325.30
	9	GUMEL	80,186,109.80	9,812,132.37	-	24,835,585.80	114,833,827.97
	10	GURI	84,712,260.31	10,365,983.76	-	25,306,991.20	120,385,235.27
	11	GWARAM	117,839,669.29	14,419,684.87	-	34,760,338.57	167,019,692.73
	12	GWIWA	87,126,355.78	10,661,389.34	-	25,876,913.56	123,664,658.68
	13	HADEJIA	73,548,846.10	8,999,950.44	-	24,743,608.64	107,292,405.18
	14	JAHUN	101,090,541.99	12,370,144.68	-	32,151,339.34	145,612,026.00
	15	KAFIN HAUSA	113,700,980.22	13,913,245.97	-	34,669,101.40	162,283,327.59
	16	KAUGAMA	83,331,869.81	10,197,069.54	-	26,083,247.17	119,612,186.51
	17	KAZAURE	88,180,914.75	10,790,432.54	-	28,095,464.89	127,066,812.17
	18	KIRI-KASAMMA	91,971,152.53	11,254,232.50	-	29,897,149.11	133,122,534.14
	19	KIYAWA	95,019,682.74	11,627,271.95	-	28,780,583.68	135,427,538.36
	20	MAIGATARI	95,841,288.03	11,727,809.31	-	29,188,691.04	136,757,788.39
	21	MALAM MADORI	89,784,069.66	10,986,605.77	-	28,090,605.04	128,861,280.46
	22	MIGA	82,355,256.62	10,077,564.33	-	26,111,326.50	118,544,147.25
	23	RINGIM	101,067,894.35	12,367,373.36	-	29,927,208.18	143,362,475.89
	24	RONI	74,740,562.56	9,145,777.18	-	23,075,120.29	106,961,460.03
	25	SULE TAKARKAR	93,808,331.04	11,479,042.49	-	26,256,821.80	131,544,195.33
	26	TAURA	85,318,201.64	10,440,130.97	-	26,511,300.11	122,069,632.72
	27	YANKWASHI	79,057,948.58	9,674,082.69	-	24,151,486.97	112,883,518.24
JIGAWA TOTAL			2,472,060,313.62	302,498,563.54	-	757,876,233.62	3,532,435,110.78
KADUNA	1	BIRNIN GWARI	148,019,272.27	18,112,671.84	-	36,086,295.79	202,218,239.90
	2	CHIKUN	150,509,894.80	18,417,441.81	-	43,039,300.56	211,966,637.16
	3	GIWA	124,558,957.35	15,241,903.88	-	38,130,072.52	177,930,933.75
	4	GWAGWADA	95,908,615.21	11,736,047.93	-	27,596,858.58	135,241,521.73
	5	IGABI	157,669,433.75	19,293,532.99	-	46,757,925.45	223,720,892.19
	6	IKARA	105,624,298.05	12,924,926.73	-	32,580,184.32	151,129,409.10
	7	JABA	92,104,180.15	11,270,510.69	-	30,267,315.91	133,642,006.75
	8	JEMA'A	122,722,781.12	15,017,216.53	-	37,668,566.81	175,408,564.46
	9	KACHIA	135,375,993.48	16,565,551.96	-	35,600,970.81	187,542,516.25
	10	KADUNA NORTH	127,889,821.91	15,649,491.72	-	42,405,960.16	185,945,273.79
	11	KADUNA SOUTH	136,542,390.43	16,708,280.43	-	45,087,637.15	198,338,308.01
	12	KAGARKO	117,996,392.56	14,438,862.62	-	35,401,117.00	167,836,372.17
	13	KAURA	102,228,262.98	12,509,364.17	-	34,299,311.10	149,036,938.25
	14	KAURU	105,261,556.41	12,880,539.13	-	31,145,148.74	149,287,244.28
	15	KUBAU	121,850,556.01	14,910,484.97	-	37,867,160.66	174,628,201.64
	16	KUDAN	94,511,379.78	11,565,072.45	-	29,284,246.55	135,360,698.57
	17	LERE	131,505,311.38	16,091,908.26	-	40,814,029.44	188,411,249.08
	18	MAKARFI	88,452,329.12	10,823,644.70	-	29,720,252.85	128,996,226.67
	19	SABONGARI	116,712,735.46	14,281,785.37	-	38,156,711.70	169,151,232.53
	20	SANGA	97,855,116.32	11,974,235.40	-	29,904,687.14	139,734,038.86
	21	SOBA	124,729,576.04	15,262,781.97	-	38,540,639.81	178,532,997.82
	22	ZANGON KATAF	139,547,249.40	17,075,975.96	-	39,926,596.91	196,549,822.27
	23	ZARIA	142,489,798.17	17,436,046.78	-	45,436,106.36	205,361,951.31
KADUNA TOTAL			2,780,065,902.15	340,188,278.30	-	845,717,096.11	3,965,971,276.56

KANO	1	KADUNA TOTAL	91,438,570.47	11,189,062.04	-	34,128,478.99	136,756,111.50
	2	ALBASU	93,657,126.67	11,460,540.07	-	35,089,409.24	140,207,075.98
	3	BAGWAI	85,396,847.61	10,449,754.64	-	33,451,099.96	129,297,702.21
	4	BEBEJI	92,643,773.61	11,336,539.11	-	35,011,771.65	138,992,084.37
	5	BICHI	112,287,303.37	13,740,258.60	-	40,306,007.76	166,333,569.73
	6	BUNKURE	89,459,846.96	10,946,931.61	-	33,933,725.02	134,340,503.59
	7	DALA	144,397,923.49	17,669,538.32	-	48,806,424.63	210,873,886.44
	8	DANBATTA	98,380,584.84	12,038,535.40	-	36,158,276.16	146,577,396.39
	9	DAWAKIN KUDU	105,755,309.83	12,940,958.25	-	37,203,503.80	155,899,771.89
	10	DAWAKIN TOFA	106,495,990.06	13,031,593.06	-	38,552,622.04	158,080,205.16
	11	DOGUWA	98,707,064.44	12,078,485.72	-	32,751,161.63	143,536,711.79
	12	FAGGE	96,701,722.92	11,833,098.13	-	35,609,893.13	144,144,714.18
	13	GABASAWA	101,039,628.44	12,363,914.54	-	36,343,490.42	149,747,033.41
	14	GARKO	90,127,801.97	11,028,667.25	-	33,430,280.60	134,586,749.83
	15	GARUN MALLAM	89,657,493.30	10,971,117.00	-	30,670,006.05	131,298,616.35
	16	GAYA	96,899,206.48	11,857,263.60	-	35,741,169.07	144,497,639.14
	17	GEZAWA	110,652,176.50	13,540,173.05	-	40,604,198.53	164,796,548.09
	18	GWALE	133,033,977.08	16,278,966.48	-	45,403,449.97	194,716,393.53
	19	GWARZO	91,464,145.59	11,192,191.59	-	34,719,460.70	137,375,797.88
	20	KABO	88,131,795.94	10,784,422.02	-	32,909,976.71	131,826,194.67
	21	KANO MUNICIPAL	128,408,937.34	15,713,014.31	-	45,611,403.53	189,733,355.19
	22	KARAYE	85,461,136.75	10,457,621.51	-	32,164,739.78	128,083,498.04
	23	KIBIYA	86,247,793.39	10,553,882.31	-	31,884,488.45	128,686,164.15
	24	KIRU	111,270,030.93	13,615,778.04	-	39,566,950.64	164,452,759.61
	25	KUMBOTSO	113,693,298.97	13,912,306.04	-	41,438,772.70	169,044,377.71

KANO	26	KUNCHI	87,182,275.69	10,668,232.09	-	30,341,456.22	128,191,963.99
	27	KURA	85,380,540.42	10,447,759.18	-	32,356,373.85	128,184,673.44
	28	MADOBI	85,457,828.81	10,457,216.73	-	31,877,708.66	127,792,754.19
	29	MAKODA	101,281,708.97	12,393,537.21	-	37,024,109.36	150,699,355.54
	30	MINJIBIR	102,074,033.53	12,490,491.57	-	36,507,825.34	151,072,350.44
	31	NASSARAWA	176,483,298.87	21,595,728.92	-	59,479,614.24	257,558,642.02
	32	RANO	88,396,587.62	10,816,823.78	-	32,406,652.29	131,620,063.68
	33	RIMINGADO	87,483,543.52	10,705,097.32	-	29,967,787.78	128,156,428.63
	34	ROGO	104,720,017.29	12,814,272.63	-	37,344,679.43	154,878,969.35
	35	SHANONO	86,404,107.80	10,573,010.03	-	32,116,741.26	129,093,859.09
	36	SUMAILA	109,360,193.49	13,382,076.99	-	38,899,771.29	161,642,041.77
	37	TAKAI	96,035,781.65	11,751,608.91	-	35,844,785.86	143,632,176.42
	38	TARAUNI	99,863,156.39	12,219,953.21	-	36,962,191.27	149,045,300.87
	39	TOFA	78,617,621.54	9,620,201.20	-	29,544,440.89	117,782,263.63
	40	TSANYAWA	86,678,719.70	10,606,613.46	-	33,141,089.55	130,426,422.71
	41	TUDUN WADA	106,877,939.71	13,078,331.08	-	37,584,672.00	157,540,942.79
	42	UNGOGO	124,958,661.14	15,290,814.42	-	45,859,315.86	186,108,791.42
	43	WARAWA	81,548,268.63	9,978,815.64	-	31,407,563.22	122,934,647.49
	44	WUDIL	95,889,412.09	11,733,698.10	-	34,791,578.46	142,414,688.66
	<b>KANO TOTAL</b>			<b>4,426,103,183.80</b>	<b>541,608,895.14</b>	<b>-</b>	<b>1,604,949,118.01</b>

KATSINA	1	BAKORI	97,437,674.64	11,923,154.32	*	28,241,881.98	137,602,710.95
	2	BATAGARAWA	100,403,811.27	12,286,111.51	*	30,354,056.60	143,043,979.38
	3	BATSARI	109,229,861.25	13,366,128.63	*	31,818,191.28	154,414,181.16
	4	BAURE	102,413,858.16	12,532,074.89	*	31,125,032.74	146,070,965.79
	5	BINDAWA	95,779,303.75	11,720,224.46	*	28,420,976.44	135,920,504.67
	6	CHARANCHI	89,590,497.47	10,962,918.92	*	27,536,423.82	128,089,840.22
	7	DAFI-MUSA	89,883,685.28	10,998,795.43	*	26,101,148.25	126,983,628.96
	8	DANDUME	96,238,449.08	11,776,408.71	*	28,023,968.73	136,038,826.52
	9	DANJA	90,267,089.60	11,045,711.46	*	26,821,845.94	128,134,647.01
	10	DAURA	108,834,447.67	13,317,743.06	*	32,462,751.33	154,614,942.06
	11	DUTSI	89,822,931.46	10,991,361.17	*	26,481,056.49	127,295,349.12
	12	DUTSINMA	99,763,809.08	12,207,796.38	*	29,459,844.28	141,431,449.74
	13	FASKARI	108,719,935.12	13,303,730.50	*	31,041,635.32	153,065,300.94
	14	FUNTUA	106,465,725.48	13,272,623.64	*	32,813,740.46	154,552,089.58
	15	INGAWA	94,718,279.65	11,590,390.16	*	29,464,764.13	135,773,433.94
	16	JIBIA	106,707,274.52	13,057,447.30	*	29,464,464.14	149,229,185.95
	17	KAFUR	110,152,444.43	13,479,022.35	*	31,452,562.60	155,084,029.37
	18	KAITA	105,446,173.99	12,903,130.23	*	30,343,616.93	148,692,921.15
	19	KANKARA	115,633,756.97	14,149,754.03	*	34,023,783.01	163,807,294.00
	20	KANKIA	92,081,761.51	11,267,767.39	*	28,365,658.15	131,715,187.05
	21	KATSINA	126,820,921.70	15,518,693.63	*	38,386,847.95	180,726,463.27
	22	KURFI	89,236,651.53	10,919,619.86	*	26,334,541.03	126,490,812.42
	23	KUSADA	84,304,980.14	10,316,146.11	*	25,235,735.04	119,856,861.29
	24	MAIADUA	102,555,744.70	12,549,437.12	*	31,350,205.77	146,455,387.58
	25	MALUMFASHI	102,055,281.17	12,488,196.90	*	30,254,739.68	144,798,237.75
	26	MANI	96,806,768.30	11,845,952.22	*	29,897,530.73	138,550,251.25
	27	MASHI	98,839,930.49	12,094,744.14	*	29,667,617.85	140,602,292.48
	28	MATAZU	83,254,314.67	10,187,579.35	*	26,199,185.22	119,641,079.23
	29	MUSAWA	99,619,054.79	12,190,083.23	*	29,582,420.49	141,391,558.51
	30	RIMI	89,862,383.41	10,996,188.79	*	28,504,253.86	129,362,826.06
	31	SABUWA	93,103,306.66	11,393,015.32	*	27,442,646.73	131,940,968.90
	32	SAFANA	99,900,082.73	12,224,471.77	*	30,306,298.08	142,430,852.59
	33	SANDAMU	96,821,998.87	11,847,815.94	*	27,516,864.43	136,186,679.23
	34	ZANGO	94,893,502.92	11,611,831.70	*	28,164,192.01	135,069,526.63
KATSINA TOTAL			3,369,667,692.44	412,336,070.83	*	1,003,060,301.48	4,785,064,264.74
KEBBI	1	ALIERU	75,977,796.72	9,297,173.80	*	22,181,942.54	107,456,913.05
	2	AREWA	124,144,711.15	15,191,210.82	*	29,265,143.27	168,601,068.25
	3	ARGUNGU	104,566,066.56	12,795,434.14	*	29,952,362.00	147,313,862.70
	4	AUGIE	86,336,897.55	10,564,785.72	*	25,260,687.23	122,162,370.50
	5	BAGUDO	114,983,917.48	14,070,235.13	*	32,492,263.38	161,546,415.99
	6	BIRNIN-KEBBI	140,675,867.37	17,214,081.54	*	34,328,386.54	192,218,335.45
	7	BUNZA	95,838,575.50	11,727,477.38	*	25,511,119.48	133,077,172.36
	8	DANDI KAMBA	101,814,567.43	12,458,741.49	*	26,879,797.11	141,153,106.04
	9	DAIKO /WASAGU	126,483,652.90	15,477,667.80	*	34,135,372.52	176,098,693.22
	10	FAKAI	88,072,891.34	10,777,214.04	*	25,496,179.94	124,346,285.33
	11	GWANDU	93,027,958.96	11,383,550.72	*	27,284,544.58	131,696,054.26
	12	JEGA	102,630,059.61	12,518,130.81	*	29,824,445.96	145,013,036.37
	13	KALGO	85,410,627.27	10,451,440.82	*	23,347,706.45	119,209,774.53
	14	KOKO/BESSE	98,014,276.63	11,993,711.37	*	27,499,697.92	137,507,685.92
	15	MAIYAMA	113,393,237.29	13,875,588.39	*	28,764,518.77	156,033,344.46
	16	NGASKI	90,849,957.57	11,117,035.26	*	25,709,413.34	127,676,406.17
	17	SAKABA	89,529,800.09	10,955,491.57	*	23,619,738.03	124,105,029.68
	18	SHANGA	92,909,487.13	11,369,053.68	*	25,852,208.92	130,130,749.73
	19	SURU	112,408,050.10	13,755,034.01	*	27,237,206.05	153,400,290.16
	20	YAURI	86,377,815.27	10,569,792.69	*	24,210,119.75	121,157,727.71
	21	ZURU	103,173,797.24	12,625,066.34	*	28,156,197.60	143,955,061.18
KEBBI TOTAL			2,126,622,011.15	260,228,320.49	*	577,009,051.40	2,963,859,383.03



KOGI	1	ADAVI	110,204,426.57	13,485,383.24	(4,284,409.31)	30,497,172.31	149,902,572.81
	2	AJAOKUTA	97,445,582.41	11,924,121.97	(4,284,409.31)	25,704,940.66	130,790,235.73
	3	ANKPA	122,981,047.39	15,048,819.79	(4,284,409.31)	34,406,591.30	168,152,049.18
	4	BASSA	97,375,133.79	11,915,501.39	(4,284,409.31)	26,765,227.84	131,771,453.70
	5	DEKINA	133,142,053.42	16,292,191.45	(4,284,409.31)	33,984,144.37	179,133,979.93
	6	IBAJI	103,518,920.94	12,667,298.09	(4,284,409.31)	26,053,409.87	137,955,219.59
	7	IDAH	86,861,775.95	10,629,013.50	(4,284,409.31)	23,154,659.60	116,361,039.75
	8	IGALAMELA	101,784,772.05	12,455,095.52	(4,284,409.31)	27,246,832.93	137,202,291.19
	9	IJUMU	99,820,721.17	12,214,760.54	(4,284,409.31)	25,561,425.10	133,312,497.50
	10	KABBA/BUNU	105,533,149.34	12,913,773.14	(4,284,409.31)	27,092,397.71	141,254,910.88
	11	KOGI	92,899,630.69	11,367,847.57	(4,284,409.31)	25,319,692.58	125,302,761.53
	12	KOTONKARFE	118,605,634.82	14,513,413.76	(4,284,409.31)	30,081,205.19	158,915,844.45
	13	MOPA-MURO	78,286,797.54	9,579,719.26	(4,284,409.31)	21,008,046.05	104,590,153.55
	14	OFU	113,817,248.81	13,927,473.40	(4,284,409.31)	29,895,690.93	153,356,003.83
	15	OGORI/MAGONGO	76,002,648.21	9,300,214.80	(4,284,409.31)	20,743,154.25	101,761,607.95
	16	OKEHI	110,186,518.72	13,483,191.92	(4,284,409.31)	30,365,476.39	149,750,777.72
	17	OKENE	137,806,093.48	16,862,915.96	(4,284,409.31)	37,580,913.04	187,965,513.17
	18	OLAMABORO	104,095,485.71	12,737,850.58	(4,284,409.31)	27,974,730.40	140,523,657.37
	19	OMALA	98,562,388.43	12,060,782.16	(4,284,409.31)	24,869,826.51	131,208,587.78
	20	YAGBA EAST	105,682,709.58	12,932,074.38	(4,284,409.31)	27,307,011.07	141,637,385.71
	21	YAGBA WEST	103,406,881.41	12,653,588.15	(4,284,409.31)	26,774,647.55	138,550,707.79
<b>KOGI TOTAL</b>			<b>2,198,019,620.42</b>	<b>268,965,030.57</b>	<b>(89,972,595.51)</b>	<b>582,387,195.64</b>	<b>2,959,399,251.12</b>
KWARA	1	ASA	89,307,612.20	10,928,303.11	-	26,107,950.93	126,343,866.23
	2	BARUTEN	146,861,190.97	17,970,960.93	-	31,089,236.73	195,921,388.63
	3	EDU	112,559,884.27	13,773,613.50	-	30,609,851.57	156,943,349.34
	4	EKITI	68,546,465.48	8,387,824.21	-	21,812,983.88	98,747,273.57
	5	IFELODUN	118,935,270.98	14,553,750.34	-	30,884,223.08	164,373,244.40
	6	ILORIN EAST	102,223,352.77	12,508,763.32	-	30,780,306.29	145,512,422.39
	7	ILORIN SOUTH	103,325,036.20	12,643,573.00	-	31,043,158.16	147,011,767.36
	8	ILORIN WEST	121,842,886.85	14,909,546.52	-	40,401,368.47	177,153,801.85
	9	IREPODUN	88,084,419.04	10,778,624.65	-	27,438,409.74	126,301,453.44
	10	KAIAMA	117,137,046.08	14,333,706.98	-	25,971,695.15	157,442,448.21
	11	MORO	92,857,974.86	11,362,750.28	-	25,049,403.70	129,270,128.83
	12	OFFA	82,479,501.53	10,092,767.80	-	23,902,359.20	116,474,628.53
	13	OKE-ERO	69,011,987.36	8,444,788.72	-	21,979,118.74	99,435,894.81
	14	OSIN	68,719,343.32	8,408,978.75	-	22,106,254.80	99,234,576.87
	15	DYUN	78,466,058.16	9,601,654.84	-	24,177,090.70	112,244,803.70
	16	PATEGI	94,971,082.75	11,621,324.91	-	25,260,897.15	131,853,304.81
<b>KWARA TOTAL</b>			<b>1,555,329,112.84</b>	<b>190,320,931.85</b>	<b>-</b>	<b>438,614,308.29</b>	<b>2,184,264,352.97</b>

LAGOS	KWARA TC	AGEGE	133,274,095.56	16,308,349.05	-	195,540,711.94	345,123,156.54
	2	AJEROMI/IFELODUN	171,306,235.14	20,962,227.24	-	208,990,255.60	401,258,717.99
	3	ALIMOSHO	276,263,971.53	33,805,588.84	-	244,605,693.12	554,675,253.49
	4	AMOWO-ODOFIN	107,975,979.17	13,212,694.86	-	187,034,595.24	308,223,269.27
	5	APAPA	90,780,379.65	11,108,521.22	-	180,986,542.46	282,875,443.33
	6	BADAGRY	101,489,115.25	12,418,916.89	-	182,410,358.39	296,318,390.53
	7	EPE	93,182,513.09	11,402,463.04	-	178,829,429.24	283,414,405.36
	8	ETI-OSA	112,414,788.84	13,755,858.61	-	185,211,791.67	311,382,439.12
	9	IBEJU-LEKKI	75,063,465.84	9,185,289.88	-	174,993,867.97	259,242,623.69
	10	IFAKO/IJAYE	127,990,766.84	15,661,844.05	-	193,617,111.48	337,269,722.37
	11	IKEJA	110,641,686.24	13,538,889.39	-	186,736,404.48	310,916,980.11
	12	IKORODU	152,126,830.84	18,615,301.39	-	200,081,371.38	370,823,503.61
	13	KOSOFE	164,591,401.36	20,140,553.29	-	207,867,570.36	392,599,525.00
	14	LAGOS ISLAND	88,602,096.25	10,841,971.25	-	180,511,057.18	279,955,124.68
	15	LAGOS MAINLAND	106,912,658.81	13,082,579.55	-	187,007,836.07	307,003,074.44
	16	MUSHIN	160,056,282.58	19,585,604.49	-	205,924,590.50	385,566,477.57
	17	OJO	155,305,652.69	19,004,284.24	-	203,828,375.39	378,138,312.32
	18	OSHODI/SOLO	158,580,059.33	19,404,963.50	-	205,234,611.86	383,219,634.69
	19	SOMOLU	122,646,847.92	15,007,924.81	-	192,104,858.29	329,759,631.03
	20	SURULERE	140,292,388.06	17,167,156.33	-	198,182,790.15	355,642,334.54
LAGOS TOTAL			2,649,497,214.99	324,210,981.92	-	3,899,699,822.78	6,873,408,019.69
NASSARAWA	1	AKWANGA	91,793,490.66	11,232,492.55	(3,018,317.48)	25,148,273.18	125,155,938.92
	2	AWE	103,467,838.23	12,661,047.25	(3,018,317.48)	25,096,914.77	138,207,482.77
	3	DOMA	105,941,881.54	12,963,788.47	(3,018,317.48)	26,718,844.57	142,606,197.09
	4	KARU	124,996,983.00	15,295,503.75	(3,018,317.48)	30,670,922.23	167,945,091.50
	5	KEANA	89,253,225.02	10,921,647.91	(3,018,317.48)	23,097,716.66	120,254,272.11
	6	KEFFI	83,927,869.82	10,270,000.26	(3,018,317.48)	23,902,351.75	115,081,904.35
	7	KOKONA	95,895,129.45	11,734,397.72	(3,018,317.48)	24,927,420.02	129,538,629.71
	8	LAFIA	150,052,753.13	18,361,502.76	(3,018,317.48)	38,184,789.64	203,580,728.05
	9	NASARAWA	139,060,570.98	17,016,422.59	(3,018,317.48)	29,732,431.28	182,791,107.37
	10	NASARAWA EGGON	106,379,219.59	13,017,304.21	(3,018,317.48)	27,290,146.88	143,668,353.20
	11	OBI	101,825,470.58	12,460,075.68	(3,018,317.48)	27,274,847.36	138,542,076.14
	12	TOTO	108,182,253.88	13,237,936.07	(3,018,317.48)	25,487,082.70	143,888,955.17
	13	WAMBA	86,844,950.54	10,626,954.63	(3,018,317.48)	22,716,188.47	117,169,776.16
NASSARAWA TOTAL			1,387,621,636.43	169,799,073.85	(39,238,127.24)	350,247,929.51	1,868,430,512.55

NIGER	1	AGAIE	95,492,477.23	11,685,126.38	-	26,315,011.00	133,492,614.61
	2	AGWARA	81,986,802.71	10,032,477.73	-	21,785,511.21	113,804,791.65
	3	BIDA	93,891,909.94	11,489,269.79	-	29,631,348.34	135,012,528.07
	4	BORGU	152,842,236.94	18,702,843.48	-	28,658,418.46	200,203,498.88
	5	BOSSO	91,744,424.28	11,226,488.45	-	27,182,104.16	130,153,016.88
	6	EDATI	96,626,323.22	11,823,871.70	-	27,959,800.08	136,409,995.00
	7	GBAKO	91,523,262.91	11,199,425.60	-	25,988,561.10	128,711,249.61
	8	GURARA	81,781,834.11	10,007,396.34	-	23,799,108.88	115,588,339.32
	9	KATCHA	88,247,306.92	10,798,556.75	-	25,671,170.93	124,717,034.59
	10	KONTAGORA	97,185,074.23	11,892,244.37	-	27,457,195.64	136,534,514.24
	11	LAPAI	94,929,866.02	11,616,281.35	-	24,948,253.30	131,494,400.67
	12	LAVUN	110,462,369.18	13,516,946.90	-	30,935,467.97	154,914,784.05
	13	MAGAMA	113,154,454.61	13,846,369.28	-	29,239,680.46	156,240,504.35
	14	MARIGA	125,292,012.34	15,331,605.60	-	30,306,267.45	170,929,885.39
	15	MASHEGU	147,836,784.50	18,090,341.37	-	31,241,758.49	197,168,884.35
	16	MINNA	93,629,796.80	11,457,195.80	-	30,426,203.73	135,513,196.34
	17	MOKWA	127,083,806.25	15,550,862.02	-	33,036,602.93	175,671,271.19
	18	MUYA	85,842,380.63	10,504,273.17	-	24,559,705.33	120,906,359.13
	19	PAIKORO	98,794,693.11	12,089,208.58	-	27,825,704.23	138,709,605.93
	20	RAFI	113,948,614.15	13,943,548.18	-	29,256,239.95	157,148,402.28
	21	RIJAU	107,194,937.01	13,117,121.09	-	28,903,690.86	149,215,748.96
	22	SHIRORO	126,720,839.77	15,506,446.91	-	32,464,640.63	174,691,927.31
	23	SULEJA	92,674,132.16	11,340,254.00	-	31,335,115.60	135,349,501.76
	24	TAFA	75,422,033.66	9,229,166.75	-	23,353,322.68	108,004,523.08
	25	WUSHISHI	84,072,239.21	10,287,666.31	-	23,247,665.95	117,607,571.46
<b>NIGER TOTAL</b>			<b>2,568,380,611.87</b>	<b>314,284,987.89</b>	<b>-</b>	<b>695,528,549.35</b>	<b>3,578,194,149.11</b>
OGUN	1	ABEOKUTANORTH	94,389,143.00	11,550,114.70	(5,788,847.52)	31,716,619.65	131,867,029.83
	2	ABEOKUTASOUTH	97,442,347.57	11,923,726.13	(5,788,847.52)	34,653,468.74	138,230,694.93
	3	ADO-ODO/OTA	149,772,114.00	18,327,161.80	(5,788,847.52)	51,230,175.61	213,540,603.88
	4	EGBADO NORTH	98,476,422.26	12,050,262.74	(5,788,847.52)	30,546,475.87	135,284,313.35
	5	EGBADO SOUTH	88,252,468.55	10,799,188.36	(5,788,847.52)	29,767,939.97	123,030,749.37
	6	EWEKORO	67,131,428.06	8,214,670.35	(5,788,847.52)	22,946,511.13	92,503,762.02
	7	REMO NORTH	65,397,873.88	8,002,540.55	(5,788,847.52)	23,231,802.30	90,843,369.22
	8	IFO	146,848,154.32	17,969,365.67	(5,788,847.52)	51,126,498.82	210,155,171.29
	9	IJEBU EAST	87,392,912.08	10,694,007.03	(5,788,847.52)	26,248,808.91	118,546,880.50
	10	IJEBU NDRTH	109,188,898.27	13,361,116.11	(5,788,847.52)	36,696,885.49	153,458,052.35
	11	IJEBU ODE	84,239,282.80	10,308,106.93	(5,788,847.52)	28,878,887.49	117,637,429.70
	12	IKENNE	76,106,507.13	9,312,923.70	(5,788,847.52)	26,761,133.05	106,391,716.36
	13	IJEBU NORTHEAST	68,629,650.11	8,398,003.26	(5,788,847.52)	23,695,167.96	94,933,973.81
	14	IMEKO-AFON	78,898,498.37	9,654,571.25	(5,788,847.52)	24,570,120.87	107,334,342.97
	15	IPOKIA	82,639,718.29	10,112,373.04	(5,788,847.52)	28,662,534.19	115,625,778.00
	16	OSAFEMI/OWODE	100,200,907.00	12,261,282.73	(5,788,847.52)	33,367,888.54	140,041,230.74
	17	ODEDAH	84,116,660.33	10,293,101.98	(5,788,847.52)	26,203,990.30	114,824,905.08
	18	ODOGBOLU	78,177,685.35	9,566,367.53	(5,788,847.52)	27,264,397.47	109,219,602.83
	19	OGUN WATERSIDE	74,256,464.54	9,086,539.57	(5,788,847.52)	24,013,218.11	101,567,374.71
	20	SHAGAMU	100,716,306.28	12,324,350.59	(5,788,847.52)	34,841,502.92	142,093,312.26
<b>OGUN TOTAL</b>			<b>1,832,273,442.18</b>	<b>224,209,774.02</b>	<b>(115,776,950.40)</b>	<b>616,424,027.38</b>	<b>2,557,130,293.18</b>

ONDO	OGUNTOT	AKOKO NORTH EAST	97,082,422.31	11,879,683.17	(2,620,951.49)	28,822,339.85	135,163,493.84
	2	AKOKO NORTH WEST	102,697,633.06	12,566,799.57	(2,620,951.49)	31,125,248.56	143,768,729.69
	3	AKOKO SOUTH WEST	104,554,643.62	12,794,036.35	(2,620,951.49)	32,066,859.41	146,794,587.90
	4	AKOKO SOUTH EAST	77,549,973.09	9,489,556.28	(2,620,951.49)	23,243,532.54	107,662,110.41
	5	AKURE NORTH	81,262,986.53	9,943,906.53	(2,620,951.49)	26,193,101.24	114,779,042.81
	6	AKURE SOUTH	124,882,100.28	15,281,445.90	(2,620,951.49)	39,490,129.62	177,032,724.32
	7	IDANRE	87,952,161.72	10,762,440.72	(2,620,951.49)	26,039,326.00	122,132,976.94
	8	IFEDORE	88,612,205.74	10,843,208.32	(2,620,951.49)	28,877,418.14	125,711,880.71
	9	OKITIPUPA	106,533,508.79	13,036,184.11	(2,620,951.49)	32,311,591.84	149,260,333.24
	10	ILAJE	115,601,930.41	14,145,859.51	(2,620,951.49)	35,734,485.88	162,861,324.31
	11	ESE-EDO	88,452,733.46	10,823,694.17	(2,620,951.49)	27,596,517.79	124,251,993.94
	12	ILE-OLUJI-OKEIGBO	91,554,377.06	11,203,232.95	(2,620,951.49)	28,670,004.56	128,806,663.08
	13	IRELE	85,082,983.31	10,411,348.01	(2,620,951.49)	27,007,816.02	119,881,195.85
	14	ODIGBO	106,407,881.03	13,020,811.42	(2,620,951.49)	32,118,757.81	148,926,498.77
	15	ONDO EAST	70,619,557.39	8,641,502.21	(2,620,951.49)	22,783,466.78	99,423,574.89
	16	ONDO WEST	116,714,906.55	14,282,051.04	(2,620,951.49)	35,317,918.78	163,693,924.87
	17	OSE	94,040,550.80	11,507,458.53	(2,620,951.49)	26,991,916.51	129,918,974.35
	18	OWO	110,334,481.55	13,501,297.68	(2,620,951.49)	31,430,879.10	152,645,706.84
<b>ONDO TOTAL</b>			<b>1,749,937,036.71</b>	<b>214,134,516.45</b>	<b>(47,177,126.82)</b>	<b>535,821,310.42</b>	<b>2,452,715,736.76</b>
OSUN	1	ATAKUMOSA EAST	68,953,889.91	8,437,679.51	(2,734,288.18)	23,098,069.56	97,755,350.80
	2	ATAKUMOSA WEST	69,147,315.11	8,461,348.37	(2,734,288.18)	22,644,843.59	97,519,218.89
	3	AIYEDADE	86,145,939.68	10,341,418.78	(2,734,288.18)	27,349,631.76	121,502,702.04
	4	AIYEDIRE	76,151,106.58	9,318,381.20	(2,734,288.18)	23,077,010.21	105,812,209.81
	5	BOLUWADURO	72,062,840.32	8,818,112.39	(2,734,288.18)	22,772,759.63	100,919,424.17
	6	BORIPE	82,076,035.61	10,043,396.89	(2,734,288.18)	26,887,612.26	116,272,756.58
	7	EDE NORTH	68,791,912.41	8,417,858.81	(2,734,288.18)	23,556,095.38	98,031,578.42
	8	EDE SOUTH	71,443,932.68	8,742,378.53	(2,734,288.18)	23,088,349.86	100,540,372.89
	9	EGBEDORE	70,268,632.74	8,598,563.07	(2,734,288.18)	22,992,352.83	99,125,280.46
	10	EJIGBO	79,768,806.46	9,761,068.22	(2,734,288.18)	26,484,604.73	113,280,191.23
	11	IFE CENTRAL	84,461,654.53	10,335,317.88	(2,734,288.18)	28,561,320.45	120,624,004.68
	12	IFE EAST	97,618,208.69	11,945,245.73	(2,734,288.18)	29,811,261.75	136,640,428.00
	13	IFE NORTH	90,994,251.09	11,134,692.02	(2,734,288.18)	27,747,745.63	127,142,400.56
	14	IFE SOUTH	79,318,804.76	9,706,002.87	(2,734,288.18)	26,646,419.72	112,936,939.17
	15	IFEDAYO	62,330,402.75	7,627,183.36	(2,734,288.18)	20,749,802.25	87,973,100.19
	16	IFELODUN	80,318,623.03	9,828,347.62	(2,734,288.18)	24,331,091.39	111,743,773.86
	17	ILA	70,811,847.77	8,665,032.21	(2,734,288.18)	22,249,215.84	98,991,807.63
	18	ILESHA EAST	73,822,117.91	9,033,389.88	(2,734,288.18)	24,921,353.12	105,042,572.74
	19	ILESHA WEST	78,228,884.25	9,572,632.59	(2,734,288.18)	24,739,498.75	109,806,727.40
	20	IREPODUN	77,419,041.32	9,473,534.55	(2,734,288.18)	25,695,989.14	109,854,276.83
	21	IREWOLE	83,764,484.94	10,250,007.34	(2,734,288.18)	27,142,064.38	118,422,268.48
	22	ISOKAN	76,030,162.83	9,303,581.68	(2,734,288.18)	24,716,819.45	107,316,275.78
	23	IWO	93,489,754.57	11,440,059.25	(2,734,288.18)	30,008,655.64	132,204,181.28
	24	OBOKUN	77,527,641.60	9,486,823.64	(2,734,288.18)	25,516,834.69	109,797,011.74
	25	ODO-OTIN	102,141,703.08	12,498,772.09	(2,734,288.18)	26,572,742.00	138,478,929.00
	26	OLA-OLUWA	69,913,614.17	8,555,118.07	(2,734,288.18)	23,121,828.83	98,856,272.88
	27	OLORUNDA	84,563,849.87	10,347,823.22	(2,734,288.18)	26,431,806.37	118,609,191.28
	28	ORIADE	84,834,991.59	10,381,002.01	(2,734,288.18)	27,443,135.06	119,924,840.48
	29	OROLU	74,758,765.75	9,148,004.65	(2,734,288.18)	24,710,819.64	105,883,301.87
	30	OSOGBO	83,174,724.27	10,177,840.11	(2,734,288.18)	27,927,740.06	118,546,016.26
<b>OSUN TOTAL</b>			<b>2,370,333,960.26</b>	<b>290,050,616.54</b>	<b>(82,028,645.40)</b>	<b>761,197,474.00</b>	<b>3,339,553,405.41</b>

OYO	OSUNTOTA	AFIJO	81,859,740.54	10,016,929.52	(2,536,017.62)	34,231,902.80	123,572,555.24
	2	AKINYELE	95,063,579.13	11,632,643.42	(2,536,017.62)	38,862,919.45	143,023,124.37
	3	ATIBA	94,693,712.34	11,587,383.93	(2,536,017.62)	36,363,576.82	140,108,655.47
	4	ATISBO	101,453,171.54	12,414,518.57	(2,536,017.62)	32,829,086.23	144,160,758.71
	5	EGBEDA	102,934,419.86	12,595,774.45	(2,536,017.62)	43,075,629.04	156,069,805.74
	6	IBADAN NORTH	105,795,631.17	12,945,892.25	(2,536,017.62)	44,588,902.20	160,794,408.00
	7	IBADAN NORTH EAST	114,697,311.73	14,035,164.05	(2,536,017.62)	46,005,098.36	172,201,556.52
	8	IBADAN NORTH WEST	84,413,012.19	10,329,365.67	(2,536,017.62)	35,351,528.14	127,557,888.38
	9	IBADAN SOUTH EAST	100,180,430.90	12,258,777.13	(2,536,017.62)	42,144,037.88	152,047,228.30
	10	IBADAN SOUTH WEST	104,884,307.65	12,834,376.34	(2,536,017.62)	43,136,347.16	158,319,013.54
	11	IBARAPA CENTRAL	75,856,084.89	9,282,280.29	(2,536,017.62)	32,360,320.74	114,962,668.30
	12	IBARAPANORTH	79,108,823.68	9,680,308.12	(2,536,017.62)	32,247,104.24	118,500,218.43
	13	IDO	77,550,631.73	9,489,636.87	(2,536,017.62)	32,377,240.21	116,881,491.20
	14	SAKI WEST	115,183,158.39	14,094,615.64	(2,536,017.62)	42,861,375.68	169,603,132.09
	15	IFELOJU	78,544,153.29	9,611,211.11	(2,536,017.62)	33,275,112.42	118,894,459.20
	16	IREPO	82,420,940.18	10,085,601.82	(2,536,017.62)	33,534,724.38	123,505,248.77
	17	ISEYIN	107,684,348.47	13,177,008.89	(2,536,017.62)	41,596,854.82	159,922,194.56
	18	ITESIJAWU	93,111,984.01	11,393,832.61	(2,536,017.62)	33,900,653.06	135,870,452.05
	19	IWAJOWA	85,478,162.71	10,459,704.92	(2,536,017.62)	32,360,380.74	125,762,230.75
	20	OLORUNSOGO	77,181,906.90	9,444,517.13	(2,536,017.62)	31,087,160.15	115,177,566.55
	21	KAJOLA	95,319,200.45	11,663,923.03	(2,536,017.62)	38,241,218.69	142,688,324.55
	22	LAGELU	88,290,803.82	10,803,879.33	(2,536,017.62)	35,058,917.20	131,617,582.73
	23	OGBOMOSHO NORTH	91,403,161.76	11,184,729.18	(2,536,017.62)	38,104,602.92	138,156,476.25
	24	OGBOMOSHO SOUTH	78,247,772.31	9,574,943.86	(2,536,017.62)	32,230,484.76	117,517,183.31
	25	OGO-OLUWA	71,604,418.09	8,762,016.64	(2,536,017.62)	30,092,690.93	107,923,108.04
	26	OLUYOLE	94,915,734.61	11,614,352.13	(2,536,017.62)	38,344,895.48	142,339,164.60
	27	ONA-ARA	103,413,345.73	12,654,379.17	(2,536,017.62)	42,084,819.71	155,616,526.99
	28	ORELOPE	79,204,791.15	9,692,051.37	(2,536,017.62)	32,448,038.02	118,808,862.92
	29	ORI IRE	95,252,940.45	11,655,814.99	(2,536,017.62)	35,219,172.24	139,591,910.06
	30	OYO EAST	80,425,264.21	9,841,396.98	(2,536,017.62)	33,612,301.98	121,342,945.55
	31	OYO WEST	80,776,356.42	9,884,359.07	(2,536,017.62)	34,355,678.97	122,480,376.84
	32	SAKI EAST	80,384,111.89	9,836,361.29	(2,536,017.62)	32,794,947.28	120,479,402.84
	33	IFEDAPO	92,657,934.98	11,338,272.00	(2,536,017.62)	34,705,708.14	136,165,897.49
<b>OYO TOTAL</b>			<b>2,989,991,347.14</b>	<b>365,876,221.76</b>	<b>(83,688,581.46)</b>	<b>1,199,483,430.87</b>	<b>4,471,662,418.31</b>
PLATEAU	1	BARKIN LADI	109,298,071.25	13,374,475.28	-	29,481,360.90	152,153,907.43
	2	BASSA	110,254,843.65	13,491,552.63	-	30,176,859.37	153,923,255.65
	3	BOKKOS	109,774,396.21	13,432,761.73	-	29,672,574.98	152,879,732.91
	4	JOS EAST	83,339,900.13	10,198,052.18	-	24,101,627.43	117,639,579.74
	5	JOS NORTH	145,000,052.25	17,743,219.00	-	44,722,869.10	207,466,140.34
	6	JOS SOUTH	125,388,153.62	15,343,370.12	-	37,368,056.77	178,099,580.51
	7	KANAM	110,071,175.65	13,469,077.73	-	28,919,238.30	152,459,491.68
	8	KANKE	97,210,604.00	11,895,368.37	-	26,250,880.90	135,356,853.27
	9	LANGTANG NORTH	99,706,556.58	12,200,790.56	-	27,403,985.20	139,311,332.34
	10	LANGTANG SOUTH	94,586,118.69	11,574,218.02	-	25,343,768.98	131,504,105.70
	11	MANGU	130,682,990.07	15,991,283.29	-	36,660,978.65	183,335,252.01
	12	MIKANG	87,982,628.26	10,766,168.82	-	24,810,145.50	123,558,942.58
	13	PANKSHIN	117,458,511.23	14,373,043.70	-	30,466,410.41	162,297,965.34
	14	QUAN-PAN	117,288,627.38	14,352,255.53	-	30,781,040.67	162,421,923.57
	15	RIYOM	92,690,418.84	11,342,246.95	-	26,858,842.08	130,891,507.87
	16	SHENDAM	118,104,428.74	14,452,082.68	-	31,446,300.07	164,002,811.49
	17	WASE	125,486,481.28	15,355,402.18	-	28,668,206.07	169,510,089.53
<b>PLATEAU TOTAL</b>			<b>1,874,323,957.83</b>	<b>229,355,368.77</b>	<b>-</b>	<b>513,133,145.37</b>	<b>2,616,812,471.97</b>

RIVERS	1	AHOADA	83,493,255.15	10,216,817.77	-	45,966,739.87	139,676,812.79
	2	AHOADA WEST	104,318,338.01	12,765,120.34	-	50,927,266.32	168,010,724.67
	3	AKUKUTORU	96,099,070.87	11,759,353.42	-	45,322,299.82	153,180,724.10
	4	ANDONI	102,583,832.70	12,552,874.16	-	48,622,377.67	163,759,084.52
	5	ASARITORU	95,223,461.34	11,652,207.72	-	49,167,820.78	156,043,489.84
	6	BONNY	95,207,549.66	11,650,260.66	-	48,883,309.59	155,741,119.90
	7	DEGEMA	103,183,198.36	12,626,216.73	-	50,948,145.67	166,757,560.76
	8	ELEME	99,965,000.94	12,232,415.62	-	47,414,915.04	159,612,331.60
	9	EMOHUA	95,349,288.99	11,667,604.87	-	48,075,914.58	155,092,808.45
	10	ETCHE	111,812,387.51	13,682,144.58	-	50,929,006.26	176,423,538.35
	11	GONAKA	99,580,144.89	12,185,321.94	-	49,691,484.57	161,456,951.41
	12	IKWERRE	95,306,741.11	11,662,398.41	-	47,345,437.19	154,314,576.72
	13	KHANA	113,145,667.32	13,845,294.00	-	53,614,703.13	180,605,664.45
	14	OBIO/AKPOR	138,559,141.17	16,955,064.14	-	63,848,706.33	219,362,911.64
	15	OBUA/ODUAL	111,864,792.08	13,688,557.16	-	52,940,983.98	178,494,333.23
	16	OGBA/EGBEMA/NDONI	112,881,383.57	13,812,954.40	-	53,002,302.08	179,696,640.06
	17	OGU/BOLO	77,554,552.67	9,490,116.66	-	40,443,070.86	127,487,740.19
	18	OKRIKA	95,431,208.33	11,677,629.09	-	49,283,377.20	156,392,214.63
	19	OMUMMA	75,638,641.90	9,255,672.44	-	41,984,003.16	126,878,317.50
	20	OPOBO/NKORO	81,816,004.31	10,011,577.65	-	45,052,608.17	136,880,190.13
	21	OYIGBO	84,501,040.97	10,340,137.48	-	43,323,221.70	138,164,400.15
	22	PORT HARCOURT	156,929,404.78	19,202,977.88	-	68,428,124.58	244,560,507.24
	23	TAI	92,884,345.81	11,365,977.21	-	43,029,830.78	147,280,153.81
RIVERS TOTAL			2,323,328,452.44	284,298,694.34	-	1,138,245,649.35	3,745,872,796.14
SOKOTO	1	BINJI	87,024,554.39	10,648,932.21	(1,564,740.79)	24,411,732.52	120,520,478.33
	2	BODINGA	99,063,102.81	12,122,053.06	(1,564,740.79)	28,634,341.81	138,254,756.90
	3	DANGE-SHUNI	106,756,960.49	13,063,527.22	(1,564,740.79)	29,782,706.26	148,038,453.19
	4	GADA	115,912,684.53	14,183,885.55	(1,564,740.79)	33,005,866.49	161,537,695.78
	5	GORONYO	109,039,632.08	13,342,850.86	(1,564,740.79)	29,047,729.01	149,865,471.16
	6	GUDU	98,802,248.95	12,090,133.16	(1,564,740.79)	23,842,770.13	133,170,411.46
	7	GWADABAWA	112,846,266.73	13,808,657.26	(1,564,740.79)	31,991,357.89	157,081,541.09
	8	ILLELA	96,292,929.26	11,783,075.28	(1,564,740.79)	27,139,368.09	133,650,631.84
	9	ISA	108,996,423.52	13,337,563.56	(1,564,740.79)	26,876,216.23	147,645,462.52
	10	KEBBE	98,408,595.82	12,041,963.02	(1,564,740.79)	25,589,556.06	134,475,374.11
	11	KWARE	91,254,991.37	11,166,598.02	(1,564,740.79)	26,143,998.90	127,000,847.50
	12	RABAH	108,650,170.15	13,295,193.58	(1,564,740.79)	27,059,930.55	147,440,553.48
	13	SABON BIRNI	113,995,953.39	13,949,340.94	(1,564,740.79)	30,565,862.02	156,946,415.57
	14	SHAGARI	102,716,393.13	12,569,095.18	(1,564,740.79)	27,494,797.08	141,215,544.61
	15	SILAME	91,976,237.70	11,254,854.76	(1,564,740.79)	24,372,793.73	126,039,145.40
	16	SOKOTO NORTH	102,207,480.60	12,506,821.09	(1,564,740.79)	32,080,635.13	145,230,196.03
	17	SOKOTO SOUTH	101,381,797.63	12,405,784.75	(1,564,740.79)	29,804,785.58	142,027,627.17
	18	TAMBUWAL	113,518,872.79	13,890,962.03	(1,564,740.79)	31,605,749.83	157,450,843.86
	19	TANGAZA	104,659,825.89	12,806,907.19	(1,564,740.79)	24,941,276.13	140,843,268.41
	20	TURETA	95,241,968.64	11,654,472.40	(1,564,740.79)	22,212,380.60	127,544,080.85
	21	WAMAKKO	98,179,815.80	12,013,967.90	(1,564,740.79)	28,887,113.98	137,516,156.89
	22	WURNO	94,464,238.47	11,559,303.91	(1,564,740.79)	27,848,426.14	132,307,227.72
	23	YABO	88,560,202.77	10,836,844.87	(1,564,740.79)	25,010,753.98	122,843,060.83
SOKOTO TOTAL			2,339,951,346.94	286,332,787.80	(35,989,038.17)	638,350,148.13	3,228,645,244.70

TARABA	1	ARDO KOLA	87.902.420.37	10.756.354.02	-	24.388.486.26	123.047.260.65
	2	BALI	150.421.284.18	18.406.598.79	-	31.709.099.65	200.536.982.62
	3	DONGA	103.311.752.78	12.641.947.54	-	27.219.798.62	143.173.498.94
	4	GASHAKA	123.354.850.66	15.094.560.97	-	24.440.084.66	162.889.496.29
	5	GASSOL	133.265.853.72	16.307.340.52	-	33.857.873.14	183.431.067.38
	6	IBI	92.319.982.95	11.296.917.83	-	24.216.471.59	127.833.372.36
	7	JALINGO	88.795.954.25	10.865.693.07	-	27.563.827.97	127.225.475.29
	8	KARIM LAMIDU	137.823.464.64	16.865.041.62	-	30.923.663.96	185.612.170.22
	9	KURMI	98.108.155.18	12.005.199.00	-	24.665.077.70	134.778.431.88
	10	LAU	90.583.035.52	11.084.372.81	-	24.968.608.30	126.636.016.64
	11	SARDAUNA	135.178.696.58	16.541.409.33	-	32.639.190.86	184.359.296.77
	12	TAKUM	106.998.308.64	13.093.060.26	-	27.294.076.32	147.385.445.22
	13	USSA	91.963.618.75	11.253.310.62	-	25.909.379.18	129.126.308.55
	14	WUKARI	131.724.822.94	16.118.769.23	-	33.665.699.08	181.509.291.26
	15	YORRO	87.322.136.38	10.685.346.42	-	24.537.821.64	122.545.304.44
	16	ZING	94.727.025.44	11.591.460.36	-	26.814.931.15	133.133.416.95
TARABA TOTAL			1.753.801.362.98	214.607.382.40	-	444.814.090.08	2.413.222.835.47
YOBE	1	BADE	97.894.747.76	11.979.084.98	-	27.510.056.01	137.383.888.75
	2	BURSARI	108.330.230.30	13.256.043.50	-	25.670.632.95	147.256.906.75
	3	DAMATURU	90.703.808.04	11.099.151.38	-	24.404.072.15	126.207.031.58
	4	FIKA	101.555.196.08	12.427.003.00	-	27.336.841.37	141.319.040.45
	5	FUNE	142.438.931.51	17.429.822.38	-	37.168.437.03	197.037.190.92
	6	GEIDAM	118.045.085.44	14.444.821.02	-	28.560.803.48	161.050.709.93
	7	GUJBA	108.680.589.74	13.298.915.93	-	26.928.434.01	148.907.939.68
	8	GULAMI	94.421.140.64	11.554.030.16	-	25.333.803.37	131.308.974.17
	9	JAKUSKO	124.526.376.30	15.237.917.03	-	32.867.950.15	172.632.243.48
	10	KARASUWA	87.822.798.63	10.746.610.95	-	25.542.716.91	124.112.126.48
	11	MACHINA	84.120.277.86	10.293.544.65	-	22.819.641.20	117.233.463.71
	12	NANGERE	90.189.802.10	11.036.254.02	-	24.392.612.51	125.618.668.63
	13	NGURU	98.092.076.81	12.003.231.54	-	28.161.035.85	138.256.344.21
	14	POTISKUM	107.939.171.71	13.208.190.84	-	31.475.573.25	152.622.935.81
	15	TARMUA	100.112.502.20	12.250.464.90	-	23.755.492.23	136.118.459.33
	16	YUNUSARI	104.334.385.89	12.767.084.07	-	26.672.421.94	143.773.891.90
	17	YUSUFARI	104.086.450.89	12.736.745.02	-	25.788.349.30	142.611.545.21
YOBE TOTAL			1.763.293.571.92	215.768.915.37	-	464.388.873.70	2.443.451.360.99

ZAMFARA	1	ANKA	97,973,497.57	11,988,721.36	-	26,628,180.67	136,590,399.59
	2	BAKURA	94,862,832.51	11,608,078.66	-	29,305,597.79	135,776,508.95
	3	BUKKUYUM	111,953,680.65	13,699,434.19	-	30,789,231.86	156,442,346.70
	4	BUNGUDU	123,564,202.63	15,120,178.74	-	33,566,185.90	172,250,567.27
	5	GUMMI	107,549,469.94	13,160,504.21	-	30,363,605.04	151,073,579.19
	6	GUSAU	149,338,635.72	18,274,118.37	-	41,080,653.29	208,693,407.37
	7	KAURANAMODA	113,416,214.90	13,878,400.09	-	34,973,142.35	162,267,757.34
	8	KIYAWA	102,899,387.90	12,591,487.70	-	28,808,453.18	144,299,328.77
	9	MARADUN	111,237,148.21	13,611,754.28	-	30,742,373.31	155,591,275.79
	10	MARU	146,823,963.88	17,966,405.56	-	35,605,102.78	200,395,472.23
	11	SHINKAFI	91,673,941.75	11,217,863.72	-	26,230,332.98	129,122,138.45
	12	TALATA MAFARA	105,884,917.97	12,956,818.01	-	31,001,925.28	149,843,661.25
	13	TSAFE	112,181,589.72	13,727,322.74	-	34,051,630.87	159,960,543.33
	14	ZURMI	123,894,131.77	15,160,551.17	-	35,721,319.19	174,776,002.13
ZAMFARA TOTAL			1,593,253,615.12	194,961,638.79	-	448,867,734.47	2,237,082,988.37
FCT-ABUJA	1	ABAJI	81,840,841.00	10,014,616.84	-	181,584,901.22	273,440,359.06
	2	ABUJA MUNICIPAL	208,920,296.03	25,564,946.41	-	224,790,943.77	459,276,186.21
	3	BWARI	117,679,089.52	14,400,035.20	-	191,710,907.77	323,790,032.49
	4	GWAGWALADA	100,852,539.86	12,341,021.08	-	187,544,276.75	300,737,837.68
	5	KUJE	95,827,061.58	11,726,068.46	-	183,920,208.93	291,473,338.97
	6	KWALI	98,571,352.32	12,061,879.04	-	183,228,430.34	293,861,661.70
			703,691,180.31	86,108,567.03	-	1,152,779,668.77	1,942,579,416.12
			77,446,982,410.91	9,476,953,616.75	(769,744,148.96)	27,993,841,846.80	114,148,033,725.49



## Office of the Accountant-General of the Federation

## Federal Ministry of Finance, Abuja

## Summary of Distribution of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the month of September, 2017 Shared in October, 2017

1	2	3	4	5	6	7=(3+4+5 + 6)
S/N	STATES	GROSS STATUTORY	Distribution of ₦50.806B From FOREX Equalisation Account	DEDUCTIONS	VAT ALLOCATION	NET ALLOCATION
		₦	₦	₦	₦	₦
1	ABIA	1,607,502,664.86	196,705,252.02	-	494,649,497.65	2,298,857,414.54
2	ADAMAWA	2,027,633,897.50	248,115,443.63	-	575,585,862.87	2,851,335,203.99
3	AKWA IBOM	2,700,689,202.12	330,475,190.96	-	803,071,656.97	3,834,236,050.05
4	ANAMBRA	2,038,591,446.05	249,456,285.79	-	637,973,900.63	2,926,021,632.47
5	BAUCHI	2,314,204,703.09	283,182,248.66	-	644,480,620.89	3,241,867,572.64
6	BAYELSA	941,966,021.76	115,265,540.62	-	500,331,798.04	1,557,563,360.42
7	BENUE	2,518,212,883.50	308,146,114.30	(139,538,498.52)	673,707,548.83	3,360,528,048.11
8	BORNO	2,734,024,543.27	334,554,336.10	-	740,884,655.65	3,809,463,535.02
9	CROSS RIVER	1,762,539,512.46	215,676,643.39	(38,551,266.10)	518,575,759.95	2,458,240,649.70
10	DELTA	2,258,441,598.34	276,358,685.74	-	739,170,629.95	3,273,970,914.03
11	EBONYI	1,303,813,140.29	159,543,680.99	(43,799,761.91)	387,621,842.01	1,807,178,901.38
12	EDO	1,728,013,504.61	211,451,799.96	-	582,931,624.13	2,522,396,928.70
13	EKITI	1,372,105,387.95	167,900,397.33	-	435,849,649.11	1,975,855,434.38
14	ENUGU	1,755,687,411.06	214,838,172.41	-	514,513,385.41	2,485,038,968.88
15	GOMBE	1,202,998,240.28	147,207,265.79	(53,983,557.43)	341,182,872.54	1,637,404,821.17
16	IMO	2,353,011,680.23	287,930,941.39	-	734,715,183.45	3,375,657,805.06
17	JIGAWA	2,472,060,313.62	302,498,563.54	-	757,876,233.62	3,532,435,110.78
18	KADUNA	2,780,065,902.15	340,188,278.30	-	845,717,096.11	3,965,971,276.56
19	KANO	4,426,103,183.80	541,608,895.14	-	1,604,949,118.01	6,572,661,196.95
20	KATSINA	3,369,667,692.44	412,336,070.83	-	1,003,060,501.48	4,785,064,264.74
21	KEBBI	2,126,622,011.15	260,228,320.49	-	577,009,051.40	2,963,859,383.03
22	KOGI	2,198,019,620.42	268,965,030.57	(89,972,595.51)	582,387,195.64	2,959,399,251.12
23	KWARA	1,555,329,112.84	190,320,931.85	-	438,614,308.29	2,184,264,352.97
24	LAGOS	2,649,497,214.99	324,210,981.92	-	3,899,699,822.78	6,873,408,019.69
25	NASSARAWA	1,387,621,636.43	169,799,073.85	(39,238,127.24)	350,247,929.51	1,868,430,512.55
26	NIGER	2,568,380,611.87	314,284,987.89	-	695,528,549.35	3,578,194,149.11
27	OGUN	1,832,273,442.18	224,209,774.02	(115,776,950.40)	616,424,027.38	2,557,130,293.18
28	ONDO	1,749,937,036.71	214,134,516.45	(47,177,126.82)	535,821,310.42	2,452,715,736.76
29	OSUN	2,370,333,960.26	290,050,616.54	(82,028,645.40)	761,197,474.00	3,339,553,405.41
30	OYO	2,989,991,347.14	365,876,221.76	(83,688,581.46)	1,199,483,430.87	4,471,662,418.31
31	PLATEAU	1,874,323,957.83	229,355,368.77	-	513,133,145.37	2,616,812,471.97
32	RIVERS	2,323,328,452.44	284,298,694.34	-	1,138,245,649.35	3,745,872,796.14
33	SOKOTO	2,339,951,346.94	286,332,787.80	(35,989,038.17)	638,350,148.13	3,228,645,244.70
34	TARABA	1,753,801,362.98	214,607,382.40	-	444,814,090.08	2,413,222,835.47
35	YOBE	1,763,293,571.92	215,768,915.37	-	464,388,873.70	2,443,451,360.99
36	ZAMFARA	1,593,253,615.12	194,961,638.79	-	448,867,734.47	2,237,082,988.37
37	FCT-ABUJA	703,691,180.31	86,108,567.03	-	1,152,779,668.77	1,942,579,416.12
	<b>Total LGCs</b>	<b>77,446,982,410.91</b>	<b>9,476,953,616.75</b>	<b>(769,744,148.96)</b>	<b>27,993,841,846.80</b>	<b>114,148,033,725.49</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 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 five year figures, the same year for all the States.

# Acknowledgements/Contacts

## Acknowledgements

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



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


**proshare**


## Contact Us

 @nigerianstat

 NBSNigeria

 [www.nigerianstat.gov.ng](http://www.nigerianstat.gov.ng)

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

 +234 803 386 5388

 [feedback@nigerianstat.gov.ng](mailto:feedback@nigerianstat.gov.ng)