



NATIONAL BUREAU OF STATISTICS

# Federation Account Allocation Committee (FAAC)

---

(DECEMBER 2017 Disbursement)

**Report Date: January 2018**

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

# Contents

<b>Executive Summary</b> .....	1
<b>Federation Account Allocation Committee (FAAC) December 2017 Disbursement</b>	
Summary of Gross Revenue Allocation by FAAC for the Month of November, 2017 Shared in December, 2017 .....	2
Distribution of Revenue Allocation to FGN by FAAC for the Month of November, 2017 Shared in December, 2017 .....	3
<b>Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of November, 2017 Shared in December, 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 N609.96bn to the three tiers of government in December 2017 from the revenue generated in November 2017.

The amount disbursed comprised of N529.53bn from the Statutory Account and N80.43bn from Valued Added Tax (VAT).

Federal government received a total of N259.81bn from the N609.96bn shared. States received a total of N164.51bn and Local governments received N124.09bn. The sum of N43.21bn 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 N4.74bn, N7.95bn and N3.65bn respectively as cost of revenue collections.

Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that the sum of N223.56bn was disbursed to the FGN consolidated revenue account; N4.71bn shared as share of derivation and ecology; N2.36bn as stabilization fund; N7.92bn for the development of natural resources; and N5.45bn to the Federal Capital Territory (FCT) Abuja.



Summary of Gross Revenue Allocation by FAAC for the month of November, 2017 Shared in December, 2017

### BENEFICIARIES

**FGN**

Statutory	↔	↔	N248,227,025,390.96
VAT	↔	↔	N11,581,434,316.43
<b>Total</b>	↔	↔	<b>N259,808,459,707.39</b>

**State**

Statutory	↔	↔	N125,904,064,511.13
VAT	↔	↔	N38,604,781,054.77
<b>Total</b>	↔	↔	<b>N164,508,845,565.90</b>

**LGCs**

Statutory	↔	↔	N97,066,756,322.21
VAT	↔	↔	N27,023,346,738.34
<b>Total</b>	↔	↔	<b>N124,090,103,060.54</b>

**13% Derivation Fund**

Statutory	↔	↔	N43,214,535,753.00
VAT	↔	↔	-----
<b>Total</b>	↔	↔	<b>N43,214,535,753.00</b>

**Cost of Collection - NCS**

Statutory	↔	↔	N4,226,559,965.13
VAT	↔	↔	N513,392,051.66
<b>Total</b>	↔	↔	<b>N4,739,952,016.79</b>

**FIRS Refund**

Statutory	↔	↔	N2,000,000,000.00
VAT	↔	↔	-----
<b>Total</b>	↔	↔	<b>N2,000,000,000.00</b>

**Cost of Collection - FIRS**

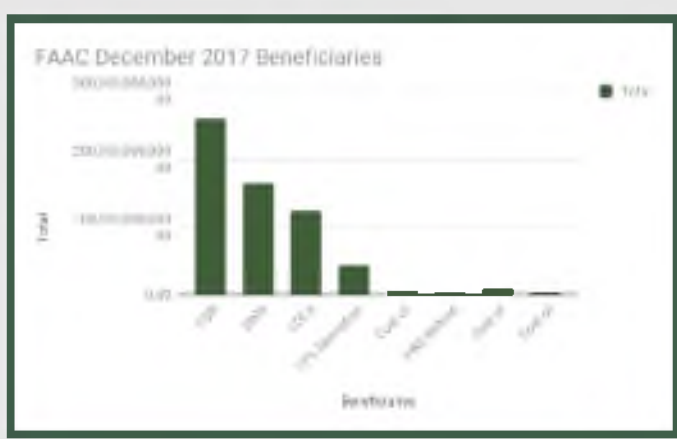
Statutory	↔	↔	N5,243,333,669.87
VAT	↔	↔	N2,703,673,036.24
<b>Total</b>	↔	↔	<b>N7,947,006,706.11</b>

**Cost of Collection - DPR**

Statutory	↔	↔	N3,651,468,111.92
VAT	↔	↔	-----
<b>Total</b>	↔	↔	<b>N3,651,468,111.92</b>

**TOTAL(ALL BENEFICIARIES)**

<b>STATUTORY</b>	↔	↔	<b>N529,533,743,724.22</b>
<b>VAT</b>	↔	↔	<b>N80,426,627,197.43</b>
<b>TOTAL</b>	↔	↔	<b>N609,960,370,921.65</b>

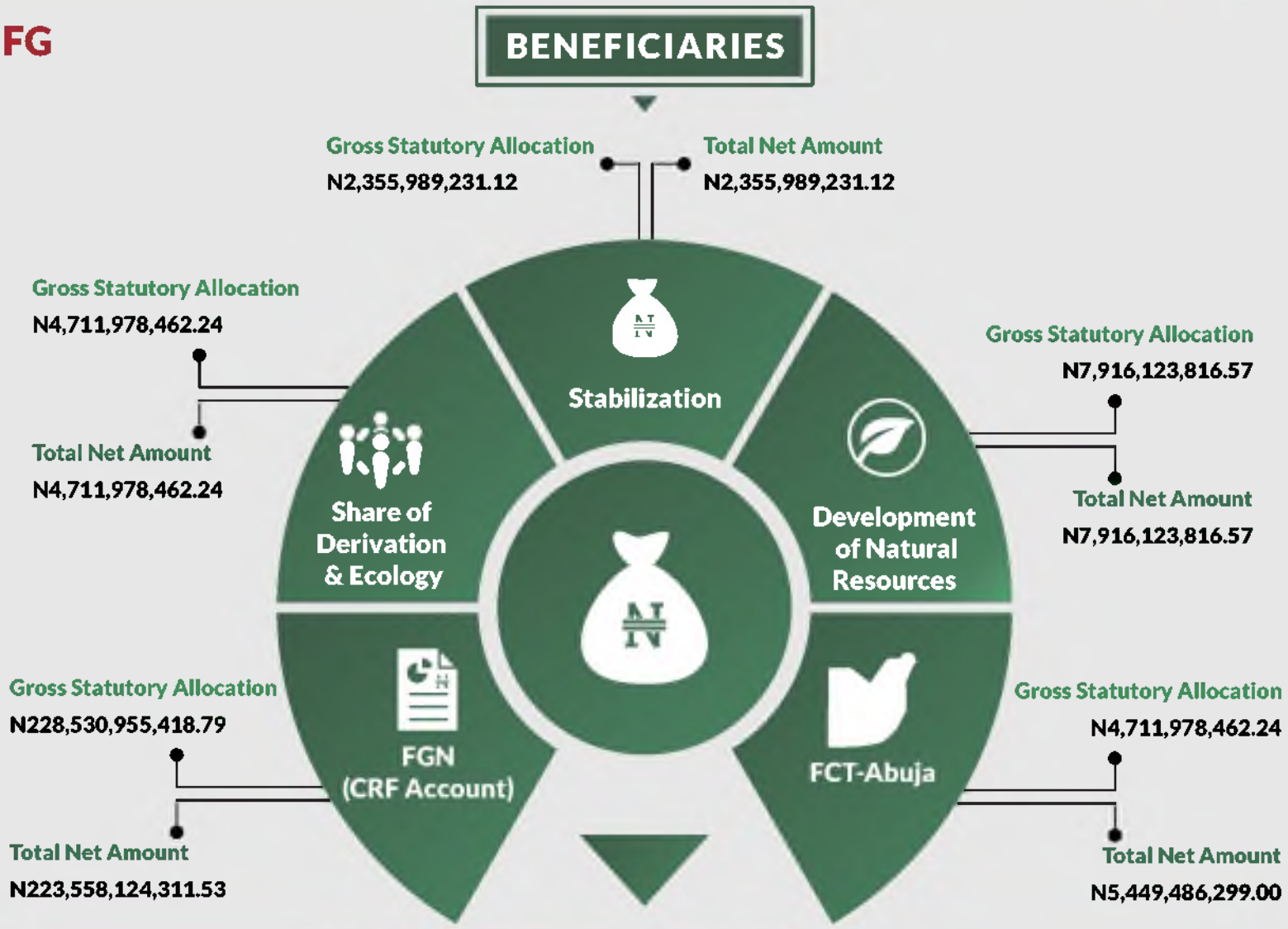


# Federation Account Allocation Committee (FAAC) December 2017 Disbursement



Distribution of Gross Revenue Allocation by FAAC for the month of November, 2017 Shared in December, 2017

**FG**



	Gross Statutory Allocation	Total Net Amount
<b>SUB-TOTAL</b>	<b>N248,227,025,390.96</b>	<b>N243,991,702,120.46</b>

FCT Abuja - Distribution of Revenue Allocation to Local Government Councils by FAAC for the Month of November, 2017 Shared in December, 2017





## Total Allocation

ABAJI	▶		<b>N289,562,505.59</b>
ABUJA MUNICIPAL	▶		<b>N490,543,380.41</b>
BWARI	▶		<b>N344,254,674.19</b>
GWAGWALADA	▶		<b>N319,143,244.92</b>
KUJE	▶		<b>N309,346,225.76</b>
KWALI	▶		<b>N312,117,936.38</b>




### ABIA STATE


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

 **17**  
No. of LGCs

#### BENEFICIARIES

**Gross Statutory Allocation**  
 **N3,108,991,275.14**


**13% Share of Derivation (Net)**  
 **N563,763,987.08**

**Gross Total**  
 **N3,672,755,262.22**

#### DEDUCTIONS

**External Debt**  
 **N31,326,205.88**

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

**Other Deductions (see Note)**  
 **N432,102,232.26**

**Net Statutory Allocation**  
**N3,209,326,824.08**


**Gross VAT Allocation**  
**N794,361,974.98**


**Total Gross Amount**  
**N4,467,117,237.19**

**Total Net Amount**  
**N4,003,688,799.05**




#### LGAs

**Gross Statutory Allocation**  **N2,014,734,010.29**

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

**Value Added Tax**  **N473,079,787.16**

**Total Allocation**  
 **N 2,487,813,797.44**



*Total Allocation*

<b>ABA NORTH</b>	▶		<b>N127,614,909.91</b>
<b>ABA SOUTH</b>	▶		<b>N214,924,882.59</b>
<b>AROCHUKWU</b>	▶		<b>N149,194,883.48</b>
<b>BENDE</b>	▶		<b>N152,752,571.87</b>
<b>IKWUANO</b>	▶		<b>N138,531,573.97</b>
<b>ISIALA NGWA NORTH</b>	▶		<b>N143,122,307.99</b>
<b>ISIALA NGWA SOUTH</b>	▶		<b>N138,573,206.03</b>
<b>ISUIKWUATO</b>	▶		<b>N134,588,453.12</b>
<b>NNEOCHI</b>	▶		<b>N146,112,147.73</b>
<b>OBIOMA NGWA</b>	▶		<b>N148,879,057.75</b>
<b>OHAFIA</b>	▶		<b>N163,816,813.70</b>
<b>OSISIOMA</b>	▶		<b>N157,452,352.62</b>
<b>UGWUNAGBO</b>	▶		<b>N119,601,063.89</b>
<b>UKWA EAST</b>	▶		<b>N112,896,766.61</b>
<b>UKWA WEST</b>	▶		<b>N118,386,996.57</b>
<b>UMUAHIA NORTH</b>	▶		<b>N172,694,401.81</b>
<b>UMUAHIA SOUTH</b>	▶		<b>N148,671,407.79</b>





### ADAMAWA STATE


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

 **21**  
No. of LGCs

#### BENEFICIARIES

**Gross Statutory Allocation**  
 **N3,307,432,074.76**


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

**Gross Total**  
 **N3,307,432,074.76**

#### DEDUCTIONS

**External Debt**  
 **N35,765,643.60**

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

**Other Deductions (see Note)**  
 **N330,357,169.14**

**Net Statutory Allocation**  
**N2,941,309,262.02**

**Gross VAT Allocation**  
**N838,587,556.29**


**Total Gross Amount**  
**N4,146,019,631.05**


**Total Net Amount**  
**N3,779,896,818.31**



#### LGAs

**Gross Statutory Allocation**  **N2,541,297,792.53**

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

**Value Added Tax**  **N571,564,472.85**

**Total Allocation**  
 **N3,112,862,265.38**



*Total Allocation*

<b>DEMSA</b>	▶		<b>N154,519,324.80</b>
<b>FUFORE</b>	▶		<b>N183,924,069.09</b>
<b>GANYE</b>	▶		<b>N158,636,406.29</b>
<b>GIREI</b>	▶		<b>N140,397,435.83</b>
<b>GOMBI</b>	▶		<b>N140,152,280.38</b>
<b>GUYUK</b>	▶		<b>N149,794,897.31</b>
<b>HONG</b>	▶		<b>N160,093,020.35</b>
<b>JADA</b>	▶		<b>N166,129,816.85</b>
<b>YOLA-NORTH</b>	▶		<b>N149,852,443.75</b>
<b>LAMURDE</b>	▶		<b>N132,359,350.05</b>
<b>MADAGALI</b>	▶		<b>N135,376,481.98</b>
<b>MAIHA</b>	▶		<b>N131,725,097.45</b>
<b>MAYO-BELWA</b>	▶		<b>N151,190,214.51</b>
<b>MICHIKA</b>	▶		<b>N147,531,568.84</b>
<b>MUBI NORTH</b>	▶		<b>N141,792,837.55</b>
<b>MUBI SOUTH</b>	▶		<b>N132,677,550.65</b>
<b>NUMAN</b>	▶		<b>N125,165,869.56</b>
<b>SHELLENG</b>	▶		<b>N142,018,870.93</b>



*Total Allocation*

SONG



**N174,273,796.73**

TOUNGO



**N145,412,932.49**

YOLA-SOUTH




**N149,838,000.00**




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

 **31**  
No. of LGCs

### BENEFICIARIES

**Gross Statutory Allocation**  
 **N3,338,167,781.10**


**13% Share of Derivation (Net)**  
 **N10,612,808,640.93**

**Gross Total**  
 **N13,950,976,422.03**

### DEDUCTIONS

**External Debt**  
 **N111,225,880.57**

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

**Other Deductions (see Note)**  
 **N977,490,067.63**

**Net Statutory Allocation**  
**N12,862,260,473.83**

**Gross VAT Allocation**  
**N871,017,518.78**


**Total Gross Amount**  
**N14,821,993,940.81**


**Total Net Amount**  
**N13,733,277,992.61**



### LGAs

**Gross Statutory Allocation**  **N3,384,859,326.00**

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

**Value Added Tax**  **N772,322,130.08**

**Total Allocation**  
 **N 4,157,181,456.08**
















*Total Allocation*

<b>ABAK</b>	▶		<b>N140,957,141.76</b>
<b>EASTERN OBOLO</b>	▶		<b>N111,131,298.84</b>
<b>EKET</b>	▶		<b>N146,455,764.92</b>
<b>EKPE ATAI</b>	▶		<b>N113,038,833.68</b>
<b>ESSIEN UDIM</b>	▶		<b>N151,210,826.33</b>
<b>ETIM EKPO</b>	▶		<b>N130,434,838.31</b>
<b>ETINAN</b>	▶		<b>N148,455,565.29</b>
<b>IBENO</b>	▶		<b>N118,955,722.24</b>
<b>IBESIKPO ASUTAN</b>	▶		<b>N138,102,417.35</b>
<b>IBIONO IBOM</b>	▶		<b>N151,046,536.67</b>
<b>IKA</b>	▶		<b>N116,072,918.59</b>
<b>IKONO</b>	▶		<b>N136,720,526.94</b>
<b>IKOT ABASI</b>	▶		<b>N136,758,853.46</b>
<b>IKOT EKPENE</b>	▶		<b>N140,895,462.72</b>
<b>INI</b>	▶		<b>N128,416,058.13</b>
<b>ITU</b>	▶		<b>N132,240,328.21</b>
<b>MBO</b>	▶		<b>N123,765,604.54</b>
<b>MKPAT ENIN</b>	▶		<b>N152,330,249.41</b>



*Total Allocation*

<b>NSIT IBOM</b>	▶		<b>N127,707,013.93</b>
<b>NSIT UBIUM</b>	▶		<b>N134,259,686.91</b>
<b>OBAT AKARA</b>	▶		<b>N139,806,548.08</b>
<b>OKOBO</b>	▶		<b>N121,283,276.43</b>
<b>ONNA</b>	▶		<b>N126,718,374.67</b>
<b>ORON</b>	▶		<b>N127,114,704.51</b>
<b>ORUK ANAM</b>	▶		<b>N150,665,896.76</b>
<b>UDUNG UKO</b>	▶		<b>N112,355,819.74</b>
<b>UKANAFUN</b>	▶		<b>N137,439,831.07</b>
<b>UQUO</b>	▶		<b>N112,992,148.88</b>
<b>URUAN</b>	▶		<b>N144,049,992.15</b>
<b>URUE OFFONG/ORUK</b>	▶		<b>N120,681,252.49</b>
<b>UYO</b>	▶		<b>N185,117,963.06</b>




### ANAMBRA STATE


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

 **21**  
No. of LGCs

#### BENEFICIARIES

**Gross Statutory Allocation**  
 **N3,301,235,990.15**


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

**Gross Total**  
 **N3,301,235,990.15**

#### DEDUCTIONS

**External Debt**  
 **N36,392,250.36**

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

**Other Deductions (see Note)**  
 **N107,021,602.06**

**Net Statutory Allocation**  
**N3,157,822,137.73**

**Gross VAT Allocation**  
**N905,491,781.75**


**Total Gross Amount**  
**N4,206,727,771.89**




**Total Net Amount**  
**N4,063,313,919.47**

#### LGAs

**Gross Statutory Allocation**  **N2,555,031,235.23**

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

**Value Added Tax**  **N620,105,212.71**

**Total Allocation**  
 **N3,175,136,447.94**



*Total Allocation*

AGUATA	▶		<b>N207,699,688.42</b>
ANAMBRA EAST	▶		<b>N137,536,213.82</b>
ANAMBRA WEST	▶		<b>N141,529,860.26</b>
ANIOCHA	▶		<b>N172,097,795.00</b>
AWKA NORTH	▶		<b>N129,016,681.16</b>
AWKA SOUTH	▶		<b>N149,246,784.95</b>
AYAMELUM	▶		<b>N138,662,998.00</b>
DUNUKOFIA	▶		<b>N123,266,002.16</b>
EKWUSIGWO	▶		<b>N137,882,499.79</b>
IDEMILI NORTH	▶		<b>N218,113,154.06</b>
IDEMILI SOUTH	▶		<b>N151,765,513.82</b>
IHIALA	▶		<b>N184,337,180.14</b>
NJIKOKA	▶		<b>N135,954,448.52</b>
NNEWI NORTH	▶		<b>N135,552,818.30</b>
NNEWI SOUTH	▶		<b>N161,669,886.68</b>
OGBARU	▶		<b>N155,200,028.26</b>
ONISHA NORTH	▶		<b>N129,405,848.21</b>
ONISHA SOUTH	▶		<b>N133,853,910.71</b>





*Total Allocation*

**ORUMBA NORTH**



**N144,550,428.86**

**ORUMBA SOUTH**



**N146,803,107.76**

**OYI**



**N140,991,599.08**




### BAUCHI STATE


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

 **20**  
No. of LGCs

#### BENEFICIARIES


**Gross Statutory Allocation**  
 **N3,971,497,500.53**


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

**Gross Total**  
 **N3,971,497,500.53**

#### 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**  
**N3,250,125,447.50**


**Gross VAT Allocation**  
**N936,076,224.60**





**Total Gross Amount**  
**N4,907,573,725.13**

**Total Net Amount**  
**N4,186,201,672.10**

#### LGAs

**Gross Statutory Allocation**  **N2,900,466,060.81**

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

**Value Added Tax**  **N624,847,530.17**

**Total Allocation**  
 **N3,525,313,590.98**



*Total Allocation*

ALKALERI	▶		<b>N227,843,175.59</b>
ANAMBRA EAST	▶		<b>N277,011,925.25</b>
BOGORO	▶		<b>N123,527,135.62</b>
DAMBAN	▶		<b>N145,731,249.48</b>
DARAZO	▶		<b>N183,573,199.50</b>
DASS	▶		<b>N123,127,933.88</b>
GAMAWA	▶		<b>N194,121,411.75</b>
GANJUWA	▶		<b>N193,553,940.49</b>
GIADE	▶		<b>N140,307,021.48</b>
I/GADAU	▶		<b>N161,016,919.84</b>
JAMA'ARE	▶		<b>N125,133,947.14</b>
KATAGUM	▶		<b>N190,593,959.84</b>
KIRFI	▶		<b>N154,363,674.60</b>
MISAU	▶		<b>N182,542,913.42</b>
NINGI	▶		<b>N231,787,376.48</b>
SHIRA	▶		<b>N174,960,494.70</b>
TAFAWA BALEWA	▶		<b>N171,789,414.32</b>
TORO	▶		<b>N236,738,772.50</b>



*Total Allocation*

**WARJI**



**N134,995,370.31**

**ZAKI**



**N152,593,754.77**




### BAYELSA STATE


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

 **8**  
No. of LGCs


#### BENEFICIARIES

**Gross Statutory Allocation**  
 **N2,937,779,322.74**


**13% Share of Derivation (Net)**  
 **N8,510,105,751.90**

**Gross Total**  
 **N11,447,885,074.63**

#### DEDUCTIONS

**External Debt**  
 **N28,391,300.12**

**Contractual Obligation (ISPO)**  
 **N421,546,663.22**

**Other Deductions (see Note)**  
 **N1,191,608,913.56**

**Net Statutory Allocation**  
**N9,806,338,197.73**

**Gross VAT Allocation**  
**N735,337,115.01**


**Total Gross Amount**  
**N12,183,222,189.64**


**Total Net Amount**  
**N10,541,675,312.74**




#### LGAs

**Gross Statutory Allocation**  **N1,180,595,853.47**









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

**Value Added Tax**  **N270,733,892.69**

**Total Allocation**  
 **N1,451,329,746.17**



*Total Allocation*

<b>BRASS</b>	▶		<b>N172,718,802.66</b>
<b>EKERMOR</b>	▶		<b>N198,447,328.54</b>
<b>KOLOKUMA/OPOKUMA</b>	▶		<b>N133,321,589.38</b>
<b>NEMBE</b>	▶		<b>N161,442,199.91</b>
<b>OGBIA</b>	▶		<b>N171,018,163.29</b>
<b>SAGBAMA</b>	▶		<b>N169,093,438.07</b>
<b>SOUTHERN IJAW</b>	▶		<b>N228,931,462.09</b>
<b>YENAGOA</b>	▶		<b>N216,356,762.24</b>




### BENUE STATE


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

 **23**  
No. of LGCs


#### BENEFICIARIES


**Gross Statutory Allocation**  
 **N3,723,535,640.36**


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

**Gross Total**  
 **N3,723,535,640.36**

#### DEDUCTIONS

**External Debt**  
 **N20,792,622.92**

**Contractual Obligation (ISPO)**  
 **N103,855,987.23**

**Other Deductions (see Note)**  
 **N423,541,958.63**

**Net Statutory Allocation**  
**N3,175,345,071.58**


**Gross VAT Allocation**  
**N896,987,992.24**

**Total Gross Amount**  
**N4,620,523,632.60**

**Total Net Amount**  
**N4,072,333,063.82**



#### LGAs

**Gross Statutory Allocation**  **N3,156,155,975.62**

**Deduction**  **N(139,538,498.52)**

**Value Added Tax**  **N650,544,107.45**

**Total Allocation**  
 **N3,667,161,584.56**



*Total Allocation*

ADO	▶		<b>N160,904,066.76</b>
AGATU	▶		<b>N140,886,697.12</b>
APA	▶		<b>N135,913,423.85</b>
BURUKU	▶		<b>N164,128,408.76</b>
GBOKO	▶		<b>N215,035,718.98</b>
GUMA	▶		<b>N171,920,482.64</b>
GWER EAST	▶		<b>N162,630,109.68</b>
GWER WEST	▶		<b>N140,316,450.28</b>
KATSINA ALA	▶		<b>N178,282,405.34</b>
KONSHISHA	▶		<b>N170,056,666.18</b>
KWANDE	▶		<b>N192,462,562.40</b>
LOGO	▶		<b>N149,220,469.01</b>
MAKURDI	▶		<b>N182,378,440.31</b>
OBI	▶		<b>N130,754,358.87</b>
OGBADIBO	▶		<b>N138,214,250.81</b>
OHIMINI	▶		<b>N124,427,726.82</b>
OJU	▶		<b>N158,984,699.62</b>
OKPOKWU	▶		<b>N150,705,464.04</b>



*Total Allocation***OTUKPO****N177,692,078.00****TARKA****N120,812,930.61****UKUM****N167,200,850.12****USHONGO****N161,785,569.43****VANDEIKYA****N172,447,754.94**

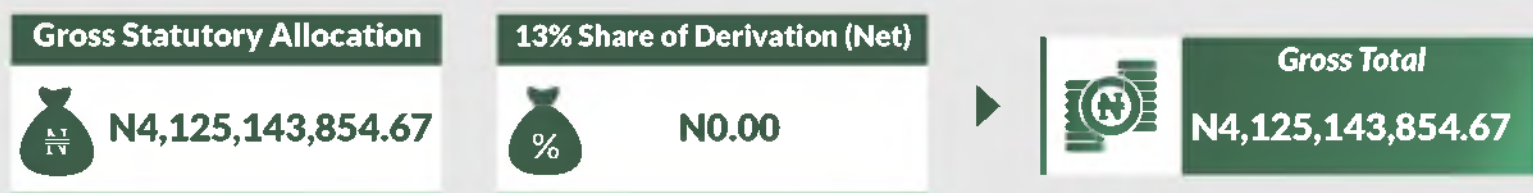


### BORNO STATE

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

 **27**  
No. of LGCs

#### BENEFICIARIES



#### DEDUCTIONS



#### LGAs





*Total Allocation*

ABADAN	▶		<b>N147,200,328.46</b>
ASKIRA UBA	▶		<b>N145,303,067.85</b>
BAMA	▶		<b>N201,216,382.03</b>
BAYO	▶		<b>N118,895,184.12</b>
BIU	▶		<b>N161,703,824.42</b>
CHIBOK	▶		<b>N117,867,463.17</b>
DAMBOA	▶		<b>N192,739,140.94</b>
DIKWA	▶		<b>N130,727,223.11</b>
GUBIO	▶		<b>N153,537,037.24</b>
GUZAMALA	▶		<b>N131,451,092.46</b>
GWOZA	▶		<b>N189,700,013.18</b>
HAWUL	▶		<b>N135,090,737.68</b>
JERE	▶		<b>N157,364,209.39</b>
KAGA	▶		<b>N135,533,840.06</b>
KALA BALGE	▶		<b>N124,847,907.73</b>
KONDUGA	▶		<b>N178,700,631.31</b>
KUKAWA	▶		<b>N186,095,515.32</b>
KWAYA KUSAR	▶		<b>N108,074,328.03</b>

*Total Allocation***MAFA****N141,106,506.43****MAGUMERI****N164,800,779.01****MAIDUGURI METRO****N250,379,185.48****MARTE****N151,557,252.94****MOBBAR****N142,115,927.90****MONGUNO****N138,904,578.69****NGALA****N162,800,163.95****NGANZAI****N137,647,462.81****SHANI****N134,347,088.88**




### CROSS RIVER STATE


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

 **18**  
No. of LGCs


#### BENEFICIARIES


**Gross Statutory Allocation**  
 **N3,338,737,076.80**


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

**Gross Total**  
 **N3,338,737,076.80**

#### 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**  
**N1,807,945,264.09**

**Gross VAT Allocation**  
**N799,904,391.99**

**Total Gross Amount**  
**N4,138,641,468.79**



**Total Net Amount**  
**N2,607,849,656.08**

#### LGAs

**Gross Statutory Allocation**  **N2,209,046,602.45**

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

**Value Added Tax**  **N494,261,696.31**

**Total Allocation**  
 **N2,664,757,032.65**



## Total Allocation

ABI	▶		N142,118,094.69
AKAMKPA	▶		N172,175,402.84
AKPABUYO	▶		N172,939,048.54
BAKASSI	▶		N109,773,143.62
BEKWARA	▶		N131,479,534.53
BIASE	▶		N151,268,063.60
BOKI	▶		N170,302,879.42
CALABAR MUNICIPAL	▶		N140,538,226.26
CALABAR SOUTH	▶		N148,621,870.07
ETUNG	▶		N116,278,970.24
IKOM	▶		N155,093,418.81
OBANLIKU	▶		N133,990,126.80
OBUBRA	▶		N149,448,013.83
OBUDU	▶		N142,274,704.57
ODUKPANI	▶		N159,564,985.35
OGAJA	▶		N150,539,555.02
YAKURR	▶		N152,444,047.06
YALA	▶		N165,906,947.42



### DELTA STATE

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

**25**  
No. of LGCs

#### BENEFICIARIES

**Gross Statutory Allocation**  
 **N3,371,192,837.84**

**13% Share of Derivation (Net)**  
 **N12,076,751,530.34**

**Gross Total**  
 **N15,447,944,368.18**

#### DEDUCTIONS

**External Debt**  
 **N22,321,499.20**

**Contractual Obligation (ISPO)**  
 **N1,098,907,642.20**

**Other Deductions (see Note)**  
 **N1,177,175,865.26**

**Net Statutory Allocation**  
**N13,149,539,361.52**

**Gross VAT Allocation**  
**N950,019,236.64**

**Total Gross Amount**  
**N16,397,963,604.83**



**Total Net Amount**  
**N14,099,558,598.17**

#### LGAs

**Gross Statutory Allocation** **N2,830,576,395.23**

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

**Value Added Tax** **N714,499,632.69**

**Total Allocation**  
 **N3,545,076,027.92**



## Total Allocation

ANIOCHA NORTH



N121,718,773.03

ANIOCHA SOUTH



N132,485,003.51

BOMADI



N114,080,226.79

BURUTU



N160,541,572.71

ETHIOPE EAST



N148,369,346.22

ETHIOPE WEST



N151,395,318.00

IKA NORTH EAST



N157,494,069.49

IKA SOUTH



N148,673,583.79

ISOKO NORTH



N140,506,668.84

ISOKO SOUTH



N158,713,906.44

NDOKWA EAST



N131,309,278.13

NDOKWA WEST



N137,313,195.36

OKPE



N126,988,570.35

OSHIMILI NORTH



N124,065,241.77

OSHIMILI SOUTH



N134,418,021.65

PATANI



N111,097,710.02

SAPELE



N139,998,129.62

UDU



N144,048,722.31



*Total Allocation*

UGHELLI NORTH ▶

**N190,033,541.60**

UGHELLI SOUTH ▶

**N152,229,273.84**

UKWUANI ▶

**N121,842,579.48**

UVWIE ▶

**N142,720,557.93**

WARRI SOUTH ▶

**N176,520,449.96**

WARRI NORTH ▶

**N142,135,501.94**

WARRI SOUTH-WEST ▶


**N136,376,785.15**




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

 **13**  
No. of LGCs


### BENEFICIARIES

**Gross Statutory Allocation**  
 **N2,970,397,721.35**


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

**Gross Total**  
 **N2,970,397,721.35**

### DEDUCTIONS

**External Debt**  
 **N31,282,856.03**

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

**Other Deductions (see Note)**  
 **N304,099,898.69**

**Net Statutory Allocation**  
**N2,635,014,966.63**


**Gross VAT Allocation**  
**N749,565,954.11**


**Total Gross Amount**  
**N3,719,963,675.46**


**Total Net Amount**  
**N3,384,580,920.74**



### LGAs

**Gross Statutory Allocation**  **N1,634,110,309.26**










**Deduction**  **N(47,102,733.61)**

**Value Added Tax**  **N370,938,938.35**

**Total Allocation**  
 **N1,957,946,513.99**



*Total Allocation*

<b>ABAKALIKI</b>	▶		<b>N149,534,761.96</b>
<b>AFIKPO NORTH</b>	▶		<b>N142,237,613.17</b>
<b>AFIKPO SOUTH</b>	▶		<b>N143,268,792.10</b>
<b>EBONYI</b>	▶		<b>N137,313,774.31</b>
<b>EZZA NORTH</b>	▶		<b>N138,033,331.87</b>
<b>EZZA SOUTH</b>	▶		<b>N141,770,172.96</b>
<b>IKWO</b>	▶		<b>N166,286,435.90</b>
<b>ISHIELU</b>	▶		<b>N146,913,740.13</b>
<b>IVO</b>	▶		<b>N133,579,848.28</b>
<b>IZZI</b>	▶		<b>N182,958,936.17</b>
<b>OHAOZARA</b>	▶		<b>N143,723,585.95</b>
<b>OHAIKWU</b>	▶		<b>N158,756,157.62</b>
<b>ONICHA</b>	▶		<b>N173,569,363.57</b>




### EDO STATE


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

 **18**  
No. of LGCs

#### BENEFICIARIES


**Gross Statutory Allocation**  
 **N3,104,541,682.70**


**13% Share of Derivation (Net)**  
 **N1,589,175,611.48**

**Gross Total**  
 **N4,693,717,294.18**

#### DEDUCTIONS

**External Debt**  
 **N64,088,110.49**

**Contractual Obligation (ISPO)**  
 **N520,000,000.00**

**Other Deductions (see Note)**  
 **N393,356,922.11**

**Net Statutory Allocation**  
**N3,716,272,261.58**

**Gross VAT Allocation**  
**N878,191,809.14**


**Total Gross Amount**  
**N5,571,909,103.32**




**Total Net Amount**  
**N4,594,464,070.72**

#### LGAs

**Gross Statutory Allocation**  **N2,165,774,063.13**

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

**Value Added Tax**  **N542,315,722.28**

**Total Allocation**  
 **N2,708,089,785.42**



## Total Allocation

AKOKO EDO



N185,304,730.76

EGOR



N182,259,871.99

ESAN CENTRAL



N120,366,141.67

ESAN NORTH EAST



N123,969,427.85

ESAN SOUTH EAST



N145,969,722.64

ESAN WEST



N126,067,579.60

ETSAKO CENTRAL



N124,347,717.80

ETSAKO EAST



N143,189,707.01

ETSAKO WEST



N157,746,703.91

IGUEBEN



N115,874,486.62

IKPOBA OKHA



N199,245,319.53

OREDO



N204,058,305.93

ORHIONWON



N157,791,006.00

OVIA NORTH EAST



N150,215,613.83

OVIA SOUTH WEST



N160,254,699.50

OWAN EAST



N145,069,408.61

OWAN WEST



N120,840,219.45

UHUNMWODE



N145,519,122.72




### EKITI STATE


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

 **16**  
No. of LGCs

#### BENEFICIARIES

**Gross Statutory Allocation**  
 **N2,968,721,543.22**


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

**Gross Total**  
 **N2,968,721,543.22**

#### DEDUCTIONS

**External Debt**  
 **N45,608,594.70**

**Contractual Obligation (ISPO)**  
 **N499,654,808.01**

**Other Deductions (see Note)**  
 **N424,531,814.40**

**Net Statutory Allocation**  
**N1,998,926,326.11**

**Gross VAT Allocation**  
**N759,862,014.27**


**Total Gross Amount**  
**N3,728,583,557.49**





**Total Net Amount**  
**N2,758,788,340.38**

#### LGAs

**Gross Statutory Allocation**  **N1,719,703,146.51**

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

**Value Added Tax**  **N431,337,715.63**

**Total Allocation**  
 **N2,151,040,862.15**



*Total Allocation*

<b>ADO EKITI</b>	▶		<b>N175,735,096.26</b>
<b>AIYEKIRE</b>	▶		<b>N133,085,758.09</b>
<b>EFON</b>	▶		<b>N124,599,543.08</b>
<b>EKITI EAST</b>	▶		<b>N130,849,845.31</b>
<b>EKITI SOUTH WEST</b>	▶		<b>N138,620,025.26</b>
<b>EKITI WEST</b>	▶		<b>N141,615,370.95</b>
<b>EMURE</b>	▶		<b>N116,769,825.24</b>
<b>IDO-OSI</b>	▶		<b>N142,117,358.54</b>
<b>IJERO</b>	▶		<b>N153,740,743.35</b>
<b>IKERE</b>	▶		<b>N133,909,981.10</b>
<b>IKOLE</b>	▶		<b>N142,802,493.43</b>
<b>ILEJEMEJI</b>	▶		<b>N101,354,424.20</b>
<b>IREPODUN/IFELODUN</b>	▶		<b>N127,843,026.24</b>
<b>ISE/ORUN</b>	▶		<b>N124,485,921.35</b>
<b>MOBA</b>	▶		<b>N133,602,405.55</b>
<b>OYE</b>	▶		<b>N129,909,044.19</b>



### ENUGU STATE

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

**17**  
No. of LGCs

#### BENEFICIARIES

**Gross Statutory Allocation**  
 **N3,339,025,232.35**

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

**Gross Total**  
 **N3,339,025,232.35**

#### DEDUCTIONS

**External Debt**  
 **N45,799,061.67**

**Contractual Obligation (ISPO)**  
 **N147,102,561.99**

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

**Net Statutory Allocation**  
**N2,939,655,229.80**

**Gross VAT Allocation**  
**N831,730,104.37**

**Total Gross Amount**  
**N4,170,755,336.72**

**Total Net Amount**  
**N3,771,385,334.17**

#### LGAs

**Gross Statutory Allocation** **N2,200,458,646.71**

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

**Value Added Tax** **N498,732,034.05**

**Total Allocation**  
 **N2,699,190,680.76**





*Total Allocation*

<b>AGWU</b>	▶		<b>N159,752,444.29</b>
<b>ANINRI</b>	▶		<b>N135,550,372.70</b>
<b>ENUGU EAST</b>	▶		<b>N182,712,769.55</b>
<b>ENUGU NORTH</b>	▶		<b>N171,836,751.36</b>
<b>ENUGU SOUTH</b>	▶		<b>N164,548,274.56</b>
<b>EZEAGU</b>	▶		<b>N157,674,326.96</b>
<b>IGBO ETITI</b>	▶		<b>N161,219,171.70</b>
<b>IGBO EZE NORTH</b>	▶		<b>N174,897,731.05</b>
<b>IGBO EZE SOUTH</b>	▶		<b>N155,647,602.66</b>
<b>ISI UZO</b>	▶		<b>N147,355,278.30</b>
<b>NKANU EAST</b>	▶		<b>N153,032,392.10</b>
<b>NKANU WEST</b>	▶		<b>N149,244,032.48</b>
<b>NSUKKA</b>	▶		<b>N194,836,981.18</b>
<b>OJI RIVER</b>	▶		<b>N134,437,158.48</b>
<b>UDENU</b>	▶		<b>N149,072,921.59</b>
<b>UDI</b>	▶		<b>N168,615,168.30</b>
<b>UZO UWANI</b>	▶		<b>N138,757,303.49</b>




### GOMBE STATE


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

 **11**  
No. of LGCs

#### BENEFICIARIES


**Gross Statutory Allocation**  
 **N3,127,363,841.48**


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

**Gross Total**  
 **N3,127,363,841.48**

#### DEDUCTIONS

**External Debt**  
 **N30,538,887.79**

**Contractual Obligation (ISPO)**  
 **N361,446,152.47**

**Other Deductions (see Note)**  
 **N272,954,928.64**

**Net Statutory Allocation**  
**N2,462,423,872.58**

**Gross VAT Allocation**  
**N741,730,517.88**



**Total Gross Amount**  
**N3,869,094,359.35**


**Total Net Amount**  
**N3,204,154,390.45**

#### LGAs

**Gross Statutory Allocation**  **N1,507,755,801.58**




**Deduction**  **N(53,983,557.43)**

**Value Added Tax**  **N333,392,466.75**

**Total Allocation**  
 **N1,787,164,710.90**



*Total Allocation*

<b>AKKO</b>	▶		<b>N213,359,566.02</b>
<b>BALANGA</b>	▶		<b>N156,609,194.27</b>
<b>BILLIRI</b>	▶		<b>N156,857,068.29</b>
<b>DUKKU</b>	▶		<b>N168,993,889.89</b>
<b>FUNAKAYE</b>	▶		<b>N166,727,616.67</b>
<b>GOMBE</b>	▶		<b>N181,022,344.49</b>
<b>KALTUNGO</b>	▶		<b>N141,252,247.17</b>
<b>KWAMI</b>	▶		<b>N152,577,882.73</b>
<b>NAFADA</b>	▶		<b>N137,942,440.03</b>
<b>SHOMGOM</b>	▶		<b>N132,677,974.42</b>
<b>YAMALTU/DEBA</b>	▶		<b>N179,144,486.93</b>




### IMO STATE


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

 **27**  
No. of LGCs

#### BENEFICIARIES

**Gross Statutory Allocation**  
 **N3,452,060,488.85**


**13% Share of Derivation (Net)**  
 **N455,894,088.08**

**Gross Total**  
 **N3,907,954,576.94**

#### DEDUCTIONS

**External Debt**  
 **N46,358,595.57**

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

**Other Deductions (see Note)**  
 **N822,267,522.07**

**Net Statutory Allocation**  
**N3,039,328,459.30**

**Gross VAT Allocation**  
**N895,725,838.01**


**Total Gross Amount**  
**N4,803,680,414.95**


**Total Net Amount**  
**N3,935,054,297.31**



#### LGAs

**Gross Statutory Allocation**  **N2,949,104,074.53**

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

**Value Added Tax**  **N716,749,906.79**

**Total Allocation**  
 **N3,665,853,981.32**



## Total Allocation

ABOH MBAISE ▶



N147,750,144.67

AHIAZU MBAISE ▶



N139,342,175.72

EHIME MBANO ▶



N127,974,160.50

EZINIHITE MBAISE ▶



N136,484,731.82

IDEATO NORTH ▶



N143,934,563.22

IDEATO SOUTH ▶



N152,073,329.42

IHITTE UBOMA ▶



N129,860,301.16

IKEDURU ▶



N137,717,766.52

ISIALA MBANO ▶



N154,459,577.45

ISU ▶



N137,975,499.63

MBAITOLI ▶



N167,969,333.95

NGOR/OKPALA ▶



N142,961,886.63

NJABA ▶



N130,934,104.52

NKWANGELE ▶



N127,168,020.32

NKWERRE ▶



N113,276,544.70

OBOWO ▶



N123,078,470.09

OGUTA ▶



N141,591,740.27










OHAJI/EGBEMA ▶



N153,371,976.62



*Total Allocation*


<b>OKIGWE</b>	▶		<b>N135,014,797.96</b>
<b>ONUIMO</b>	▶		<b>N120,911,216.33</b>
<b>ORLU</b>	▶		<b>N133,121,333.70</b>
<b>ORSU</b>	▶		<b>N128,900,380.03</b>
<b>ORU</b>	▶		<b>N125,026,479.53</b>
<b>ORU WEST</b>	▶		<b>N128,818,887.30</b>
<b>OWERRI MUNICIPAL</b>	▶		<b>N130,333,490.53</b>
<b>OWERRI NORTH</b>	▶		<b>N139,817,321.45</b>
<b>OWERRI WEST</b>	▶		<b>N123,648,585.62</b>




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

 **27**  
No. of LGCs

### BENEFICIARIES

**Gross Statutory Allocation**  
 **N3,713,011,283.43**


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

**Gross Total**  
 **N3,713,011,283.43**

### DEDUCTIONS

**External Debt**  
 **N25,733,823.96**

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

**Other Deductions (see Note)**  
 **N163,223,611.96**

**Net Statutory Allocation**  
**N3,524,053,847.51**


**Gross VAT Allocation**  
**N944,059,105.97**


**Total Gross Amount**  
**N4,657,070,389.40**




**Total Net Amount**  
**N4,468,112,953.48**

### LGAs

**Gross Statutory Allocation**  **N3,098,311,497.83**

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

**Value Added Tax**  **N748,564,564.11**

**Total Allocation**  
 **N3,846,876,061.94**







*Total Allocation*

AUYO	▶		<b>N130,254,062.56</b>
BABURA	▶		<b>N153,702,435.60</b>
BIRNIN KUDU	▶		<b>N189,507,012.33</b>
BIRNIWA	▶		<b>N142,336,635.37</b>
GAGARAWA	▶		<b>N122,330,602.78</b>
BUJI	▶		<b>N121,424,958.85</b>
DUTSE	▶		<b>N169,360,034.42</b>
GARKI	▶		<b>N141,947,789.48</b>
GUMEL	▶		<b>N125,102,614.12</b>
GURI	▶		<b>N131,230,444.57</b>
GWARAM	▶		<b>N181,875,885.85</b>
GWIWA	▶		<b>N134,806,271.09</b>
HADEJIA	▶		<b>N116,695,132.80</b>
JAHUN	▶		<b>N158,364,930.96</b>
KAFIN HAUSA	▶		<b>N176,600,468.53</b>
KAUGAMA	▶		<b>N130,249,702.03</b>
KAZAURE	▶		<b>N138,269,621.47</b>
KIRI-KASAMMA	▶		<b>N144,759,269.69</b>





*Total Allocation*

<b>KIYAWA</b>	▶		<b>N147,502,233.01</b>
<b>MAIGATARI</b>	▶		<b>N148,925,935.98</b>
<b>MALAM MADORI</b>	▶		<b>N140,274,214.94</b>
<b>MIGA</b>	▶		<b>N129,052,787.47</b>
<b>RINGIM</b>	▶		<b>N156,189,521.35</b>
<b>RONI</b>	▶		<b>N116,578,103.87</b>
<b>SULE TAKARKAR</b>	▶		<b>N143,547,739.87</b>
<b>TAURA</b>	▶		<b>N132,959,381.40</b>
<b>YANKWASHI</b>	▶		<b>N123,028,271.55</b>




### KADUNA STATE


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

 **23**  
No. of LGCs

#### BENEFICIARIES

**Gross Statutory Allocation**  
 **N4,350,224,580.51**


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

**Gross Total**  
 **N4,350,224,580.51**

#### DEDUCTIONS

**External Debt**  
 **N180,575,169.37**

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

**Other Deductions (see Note)**  
 **N203,254,936.77**

**Net Statutory Allocation**  
**N3,966,394,474.37**


**Gross VAT Allocation**  
**N1,109,674,377.07**

**Total Gross Amount**  
**N5,459,898,957.58**

**Total Net Amount**  
**N5,076,068,851.44**

#### LGAs

**Gross Statutory Allocation**  **N3,484,344,658.54**

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

**Value Added Tax**  **N790,813,668.47**

**Total Allocation**  
 **N4,275,158,327.01**



*Total Allocation*

BIRNIN GWARI	▶		<b>N219,240,146.41</b>
CHIKUN	▶		<b>N229,073,679.37</b>
GIWA	▶		<b>N191,809,513.32</b>
GWAGWADA	▶		<b>N145,733,085.22</b>
IGABI	▶		<b>N241,636,663.33</b>
IKARA	▶		<b>N162,720,621.26</b>
JABA	▶		<b>N143,542,743.72</b>
JEMAA	▶		<b>N189,062,669.33</b>
KACHIA	▶		<b>N202,925,424.95</b>
KADUNA NORTH	▶		<b>N200,111,841.84</b>
KADUNA SOUTH	▶		<b>N213,545,088.22</b>
KAGARKO	▶		<b>N180,950,095.33</b>
KAURA	▶		<b>N160,123,790.75</b>
KAURU	▶		<b>N160,880,700.14</b>
KUBAU	▶		<b>N188,161,190.93</b>
KUDAN	▶		<b>N145,610,774.92</b>
LERE	▶		<b>N203,106,507.92</b>
MAKARFI	▶		<b>N138,437,665.76</b>



*Total Allocation*

<b>SABON GARI</b>	▶		<b>N182,001,310.52</b>
<b>SANGA</b>	▶		<b>N150,400,517.09</b>
<b>SOBA</b>	▶		<b>N192,419,688.80</b>
<b>ZANGON KATAF</b>	▶		<b>N212,329,056.71</b>
<b>ZARIA</b>	▶		<b>N221,335,551.17</b>




### KANO STATE


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

 **44**  
No. of LGCs

#### BENEFICIARIES

**Gross Statutory Allocation**  
 **N5,266,431,164.68**


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

**Gross Total**  
 **N5,266,431,164.68**

#### DEDUCTIONS

**External Debt**  
 **N54,328,126.76**

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

**Other Deductions (see Note)**  
 **N481,088,953.27**

**Net Statutory Allocation**  
**N4,731,014,084.65**


**Gross VAT Allocation**  
**N1,429,751,625.56**


**Total Gross Amount**  
**N6,696,182,790.24**


**Total Net Amount**  
**N 6,160,765,710.21**



#### LGAs

**Gross Statutory Allocation**  **N 5,547,375,324.70**

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

**Value Added Tax**  **N1,373,984,680.19**

**Total Allocation**  
 **N6,921,360,004.89**



## Total Allocation

AJINGI



N143,563,532.35

ALBASU



N147,271,735.67

BAGWAI



N135,337,354.16

BEBEJI



N145,926,722.14

BICHI



N175,657,274.90

BUNKURE



N140,895,533.27

DALA



N224,108,255.27

DANBATTA



N154,223,606.67

DAWAKIN KUDU



N164,475,574.64

DAWAKIN TOFA



N166,706,239.42

DOGUWA



N151,343,797.78

FAGGE



N151,590,064.26

GABASAWA



N157,735,063.48

GARKO



N141,246,711.53

GARUN MALLAM



N137,992,677.87

GAYA



N151,964,301.50

GEZAWA



N173,895,771.64

GWALE



N206,580,461.49



## Total Allocation

GWARZO



N144,166,079.91

KABO



N138,242,788.03

KANO MUNICIPAL



N200,984,496.87

KARAYE



N134,176,165.34

KIBIYA



N134,891,571.50

KIRU



N173,668,859.76

KUMBOTSO



N178,512,947.78

KUNCHI



N134,573,249.62

KURA



N134,260,141.87

MADOBI



N133,894,939.11

MAKODA



N158,695,493.80

MINJIBIR



N159,190,153.86

NASSARAWA



N274,625,042.31

RANO



N138,088,784.74

RIMINGADO



N134,590,124.11

ROGO



N163,314,291.03

SHANONO



N135,311,686.33

SUMAILA



N170,631,150.53

*Total Allocation*

TAKAI ▶

**N150,982,168.40**

TARAUNI ▶

**N156,857,805.41**

TOFA ▶

**N123,069,513.01**

TSANYAWA ▶

**N136,644,702.13**

TUDUN WADA ▶

**N166,250,556.02**

UNGOGO ▶

**N196,899,474.07**

WARAWA ▶

**N128,541,117.13**

WUDIL ▶

**N149,782,024.17**






### KATSINA STATE


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

 **34**  
No. of LGCs

#### BENEFICIARIES

**Gross Statutory Allocation**  
 **N4,081,334,270.25**


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

**Gross Total**  
 **N4,081,334,270.25**

#### DEDUCTIONS

**External Debt**  
 **N99,227,240.44**

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

**Other Deductions (see Note)**  
 **N637,438,811.73**

**Net Statutory Allocation**  
**N3,344,668,218.08**

**Gross VAT Allocation**  
**N1,026,272,945.30**


**Total Gross Amount**  
**N5,107,607,215.54**




**Total Net Amount**  
**N4,370,941,163.37**

#### LGAs

**Gross Statutory Allocation**  **N4,223,311,258.96**

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

**Value Added Tax**  **N932,431,598.87**

**Total Allocation**  
 **N5,155,742,857.83**



*Total Allocation*

<b>BAKORI</b>	▶		<b>N148,329,963.79</b>
<b>BATAGARAWA</b>	▶		<b>N154,086,466.18</b>
<b>BATSARI</b>	▶		<b>N166,561,810.02</b>
<b>BAURE</b>	▶		<b>N157,349,969.43</b>
<b>BINDAWA</b>	▶		<b>N146,424,360.59</b>
<b>CHARANCHI</b>	▶		<b>N137,813,846.84</b>
<b>DAN-MUSA</b>	▶		<b>N136,795,791.21</b>
<b>DANDUME</b>	▶		<b>N146,616,577.80</b>
<b>DANJA</b>	▶		<b>N137,972,036.42</b>
<b>DAURA</b>	▶		<b>N166,688,439.99</b>
<b>DUTSI</b>	▶		<b>N137,086,384.04</b>
<b>DUTSINMA</b>	▶		<b>N152,421,119.54</b>
<b>FASKARI</b>	▶		<b>N165,173,069.25</b>
<b>FUNTUA</b>	▶		<b>N166,565,129.77</b>
<b>INGAWA</b>	▶		<b>N146,102,146.97</b>
<b>JIBIA</b>	▶		<b>N161,128,044.41</b>
<b>KAFUR</b>	▶		<b>N167,365,159.73</b>
<b>KAITA</b>	▶		<b>N160,396,141.35</b>



*Total Allocation*


<b>KANKARA</b>	▶		<b>N176,717,143.28</b>
<b>KANKIA</b>	▶		<b>N141,736,713.28</b>
<b>KATSINA</b>	▶		<b>N194,950,176.70</b>
<b>KURFI</b>	▶		<b>N136,210,144.79</b>
<b>KUSADA</b>	▶		<b>N128,968,412.41</b>
<b>MAIADUA</b>	▶		<b>N157,745,167.01</b>
<b>MALUMFASHI</b>	▶		<b>N156,060,451.23</b>
<b>MANI</b>	▶		<b>N149,137,479.33</b>
<b>MASHI</b>	▶		<b>N151,463,763.68</b>
<b>MATAZU</b>	▶		<b>N128,581,629.23</b>
<b>MUSAWA</b>	▶		<b>N152,358,021.12</b>
<b>RIMI</b>	▶		<b>N139,088,887.25</b>
<b>SABUWA</b>	▶		<b>N142,128,542.52</b>
<b>SAFANA</b>	▶		<b>N153,409,024.43</b>
<b>SANDAMU</b>	▶		<b>N146,858,435.31</b>
<b>ZANGO</b>	▶		<b>N145,452,408.90</b>




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

 **21**  
No. of LGCs


### BENEFICIARIES

**Gross Statutory Allocation**  
 **N3,505,886,500.12**


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

**Gross Total**  
 **N3,505,886,500.12**

### DEDUCTIONS

**External Debt**  
 **N36,342,977.01**

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

**Other Deductions (see Note)**  
 **N264,239,440.81**

**Net Statutory Allocation**  
**N3,205,304,082.30**

**Gross VAT Allocation**  
**N838,446,965.53**


**Total Gross Amount**  
**N4,344,333,465.66**



**Total Net Amount**  
**N4,043,751,047.84**

### LGAs

**Gross Statutory Allocation**  **N 2,665,362,730.99**

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

**Value Added Tax**  **N572,203,860.86**

**Total Allocation**  
 **N3,237,566,591.84**



*Total Allocation*

<b>ALIERU</b>	▶		<b>N117,362,060.09</b>
<b>AREWA</b>	▶		<b>N184,568,818.90</b>
<b>ARGUNGU</b>	▶		<b>N160,693,677.55</b>
<b>AUGIE</b>	▶		<b>N133,317,459.58</b>
<b>BAGUDO</b>	▶		<b>N176,202,547.77</b>
<b>BIRNIN -KEBBI</b>	▶		<b>N210,175,550.55</b>
<b>BUNZA</b>	▶		<b>N145,467,963.75</b>
<b>DANDI KAMBA</b>	▶		<b>N154,279,091.84</b>
<b>DANKO /WASAGU</b>	▶		<b>N192,204,182.68</b>
<b>FAKAI</b>	▶		<b>N135,720,564.20</b>
<b>GWANDU</b>	▶		<b>N143,657,272.72</b>
<b>JEGA</b>	▶		<b>N158,143,737.29</b>
<b>KALGO</b>	▶		<b>N130,309,874.44</b>
<b>KOKO/BESSE</b>	▶		<b>N150,114,476.98</b>
<b>MAIYAMA</b>	▶		<b>N170,610,387.36</b>
<b>NGASKI</b>	▶		<b>N139,406,990.26</b>
<b>SAKABA</b>	▶		<b>N135,735,164.96</b>
<b>SHANGA</b>	▶		<b>N142,126,109.01</b>



*Total Allocation*

<b>SURU</b>	▶		<b>N146,424,274.13</b>
<b>YAURI</b>	▶		<b>N116,129,483.23</b>
<b>ZURU</b>	▶		<b>N137,823,066.56</b>




### KOGI STATE


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

 **21**  
No. of LGCs

#### BENEFICIARIES


**Gross Statutory Allocation**  
 **N3,669,604,772.13**


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

**Gross Total**  
 **N3,669,604,772.13**

#### DEDUCTIONS

**External Debt**  
 **N23,941,292.93**

**Contractual Obligation (ISPO)**  
 **N246,132,000.00**

**Other Deductions (see Note)**  
 **N328,819,851.15**

**Net Statutory Allocation**  
**N3,070,711,628.05**


**Gross VAT Allocation**  
**N823,520,284.97**


**Total Gross Amount**  
**N4,493,125,057.11**




**Total Net Amount**  
**N3,894,231,913.03**

#### LGAs

**Gross Statutory Allocation**  **N2,754,847,616.33**

**Deduction**  **N(89,972,595.51)**

**Value Added Tax**  **N564,089,140.13**

**Total Allocation**  
 **N3,228,964,160.96**



## Total Allocation

ADAVI



N163,368,287.39

AJAOKUTA



N142,751,130.07

ANKPA



N183,155,517.61

BASSA



N143,686,363.56

DEKINA



N195,482,826.86

IBAJI



N150,699,426.07

IDAH



N127,024,242.69

IGALAMELA



N149,678,011.60

IJUMU



N145,589,426.59

KABBA/BUNU



N154,226,890.36

KOGI



N136,681,652.55

KOTON KARFE



N173,496,241.51

MOPA-MURO



N114,204,756.22

OFU



N167,315,722.83

OGORI/MAGONGO



N111,086,251.02

OKEHI



N163,218,712.66

OKENE



N204,800,491.30

OLAMABORO



N153,276,764.82





*Total Allocation*

OMALA	▶		<b>N125,058,898.03</b>
YAGBA EAST	▶		<b>N135,078,481.76</b>
YAGBA WEST	▶		<b>N132,141,538.63</b>




### KWARA STATE

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

 **16**  
No. of LGCs


#### BENEFICIARIES


**Gross Statutory Allocation**  
 **N2,955,485,835.26**


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

**Gross Total**  
 **N2,955,485,835.26**

#### DEDUCTIONS

**External Debt**  
 **N34,961,787.12**

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

**Other Deductions (see Note)**  
 **N347,813,959.43**

**Net Statutory Allocation**  
**N 2,572,710,088.71**


**Gross VAT Allocation**  
**N743,556,738.99**





**Total Gross Amount**  
**N3,699,042,574.26**

**Total Net Amount**  
**N3,316,266,827.71**

#### LGAs

**Gross Statutory Allocation**  **N1,949,343,244.85**

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

**Value Added Tax**  **N421,895,351.89**

**Total Allocation**  
 **N2,371,238,596.74**



*Total Allocation*

<b>ASA</b>	▶		<b>N137,040,332.82</b>
<b>BARUTEN</b>	▶		<b>N213,982,649.97</b>
<b>EDU</b>	▶		<b>N170,528,969.98</b>
<b>EKITI</b>	▶		<b>N106,873,661.56</b>
<b>IFELODUN</b>	▶		<b>N178,784,303.64</b>
<b>ILORIN EAST</b>	▶		<b>N157,738,412.99</b>
<b>ILORIN SOUTH</b>	▶		<b>N159,372,927.01</b>
<b>ILORIN WEST</b>	▶		<b>N191,615,714.15</b>
<b>IREPODUN</b>	▶		<b>N136,791,600.34</b>
<b>KAI AMA</b>	▶		<b>N171,788,311.81</b>
<b>MORO</b>	▶		<b>N140,468,265.46</b>
<b>OFFA</b>	▶		<b>N126,353,317.51</b>
<b>OKE-ERO</b>	▶		<b>N107,617,490.15</b>
<b>OSIN</b>	▶		<b>N107,373,438.60</b>
<b>OYUN</b>	▶		<b>N121,588,348.87</b>
<b>PATEGI</b>	▶		<b>N143,320,851.88</b>




### LAGOS STATE


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

 **20**  
No. of LGCs


#### BENEFICIARIES

**Gross Statutory Allocation**  
 **N4,447,842,767.34**


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

**Gross Total**  
 **N4,447,842,767.34**

#### DEDUCTIONS

**External Debt**  
 **N802,753,160.64**

**Contractual Obligation (ISPO)**  
 **N2,000,000,000.00**

**Other Deductions (see Note)**  
 **N0.00**

**Net Statutory Allocation**  
**N1,645,089,606.70**


**Gross VAT Allocation**  
**N7,621,691,628.69**


**Total Gross Amount**  
**N12,069,534,396.04**





**Total Net Amount**  
**N9,266,781,235.40**

#### LGAs

**Gross Statutory Allocation**  **N3,320,698,786.93**

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

**Value Added Tax**  **N4,486,134,798.02**

**Total Allocation**  
 **N7,806,833,584.96**



## Total Allocation

AGEGE



N391,879,840.53

AJEROMI/IFELODUN



N452,529,998.48

ALIMOSHO



N618,457,569.90

AMOWO-ODOFIN



N351,961,684.66

APAPA



N324,571,517.19

BADAGRY



N339,367,569.58

EPE



N325,499,857.04

ETI-OSA



N355,765,375.10

IBEJU-LEKKI



N299,088,091.77

IFAKO/IJAYE



N383,401,164.53

IKEJA



N355,014,846.73

IKORODU



N419,891,813.96

KOSOFE



N443,030,320.78

LAGOS ISLAND



N321,382,404.52

LAGOS MAINLAND



N350,603,160.09

MUSHIN



N435,470,692.45

OJO



N427,493,034.35

OSHODI/ISOLO



N432,954,436.74

*Total Allocation*

SOMOLU ▶

**N369,300,516.23**

SURULERE ▶


**N394,172,034.53**




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

 **13**  
No. of LGCs

### BENEFICIARIES


**Gross Statutory Allocation**  
 **N3,061,889,675.95**


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

**Gross Total**  
 **N3,061,889,675.95**

### 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**  
**N2,808,985,868.37**


**Gross VAT Allocation**  
**N712,305,240.99**

**Total Gross Amount**  
**N3,774,194,916.94**



**Total Net Amount**  
**N3,521,291,109.36**

### LGAs

**Gross Statutory Allocation**  **N1,739,150,152.24**

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

**Value Added Tax**  **N346,501,797.73**

**Total Allocation**  
 **N2,046,413,822.73**



*Total Allocation*

<b>AKWANGA</b>	▶		<b>N136,951,671.65</b>
<b>AWE</b>	▶		<b>N151,533,923.34</b>
<b>DOMA</b>	▶		<b>N156,200,420.66</b>
<b>KARU</b>	▶		<b>N183,897,849.31</b>
<b>KEANA</b>	▶		<b>N131,788,408.76</b>
<b>KEFFI</b>	▶		<b>N125,890,712.27</b>
<b>KOKONA</b>	▶		<b>N141,879,188.88</b>
<b>LAFIA</b>	▶		<b>N222,554,415.11</b>
<b>NASARAWA</b>	▶		<b>N200,618,234.43</b>
<b>NASARAWA EGGON</b>	▶		<b>N157,300,046.61</b>
<b>OBI</b>	▶		<b>N151,577,919.61</b>
<b>TOTO</b>	▶		<b>N157,819,291.34</b>
<b>WAMBA</b>	▶		<b>N128,401,740.76</b>






### NIGER STATE


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

 **25**  
No. of LGCs


#### BENEFICIARIES

**Gross Statutory Allocation**  
 **N3,932,860,961.12**


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

**Gross Total**  
 **N3,932,860,961.12**

#### DEDUCTIONS

**External Debt**  
 **N30,734,086.28**

**Contractual Obligation (ISPO)**  
 **N275,631,992.38**

**Other Deductions (see Note)**  
 **N293,595,379.81**

**Net Statutory Allocation**  
**N3,332,899,502.65**


**Gross VAT Allocation**  
**N883,016,229.37**


**Total Gross Amount**  
**N4,815,877,190.50**



**Total Net Amount**  
**N4,215,915,732.03**

#### LGAs

**Gross Statutory Allocation**  **N3,219,032,778.74**

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

**Value Added Tax**  **N674,736,910.36**

**Total Allocation**  
 **N3,893,769,689.10**



*Total Allocation*

<b>AGAIE</b>	▶		<b>N145,219,306.84</b>
<b>AGWARA</b>	▶		<b>N123,919,746.80</b>
<b>BIDA</b>	▶		<b>N146,414,631.16</b>
<b>BORGU</b>	▶		<b>N219,359,743.15</b>
<b>BOSSO</b>	▶		<b>N141,358,785.97</b>
<b>EDATI</b>	▶		<b>N148,228,159.20</b>
<b>GBAKO</b>	▶		<b>N139,929,432.32</b>
<b>GURARA</b>	▶		<b>N125,606,643.09</b>
<b>KATCHA</b>	▶		<b>N135,517,186.07</b>
<b>KONTAGORA</b>	▶		<b>N148,443,279.47</b>
<b>LAPAI</b>	▶		<b>N143,194,793.67</b>
<b>LAVUN</b>	▶		<b>N168,441,820.82</b>
<b>MAGAMA</b>	▶		<b>N170,178,899.10</b>
<b>MARIGA</b>	▶		<b>N186,420,895.05</b>
<b>MASHEGU</b>	▶		<b>N215,580,031.43</b>
<b>MINNA</b>	▶		<b>N146,853,415.68</b>
<b>MOKWA</b>	▶		<b>N191,302,286.88</b>
<b>MUYA</b>	▶		<b>N131,430,082.64</b>

*Total Allocation*

PAIKORO ▶

**N150,816,398.88**

RAFI ▶

**N171,190,229.81**

RIJAU ▶

**N162,385,305.47**

SHIRORO ▶

**N190,295,236.08**

SULEJA ▶

**N146,533,052.48**

TAFI ▶

**N117,205,372.12**

WUSHISHI ▶

**N127,944,954.94**




### OGUN STATE


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

 **20**  
No. of LGCs


#### BENEFICIARIES

**Gross Statutory Allocation**  
 **N3,084,630,335.97**


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

**Gross Total**  
 **N3,084,630,335.97**

#### DEDUCTIONS

**External Debt**  
 **N72,750,986.82**

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

**Other Deductions (see Note)**  
 **N1,133,331,119.97**

**Net Statutory Allocation**  
**N1,878,548,229.18**


**Gross VAT Allocation**  
**N913,950,191.51**

**Total Gross Amount**  
**N3,998,580,527.48**



**Total Net Amount**  
**N2,792,498,420.69**

#### LGAs

**Gross Statutory Allocation**  **N2,296,446,345.50**

**Deduction**  **N(115,776,950.40)**

**Value Added Tax**  **N602,845,170.60**

**Total Allocation**  
 **N2,783,514,565.70**



*Total Allocation*

<b>ABEOKUTA NORTH</b>	▶		<b>N143,518,689.64</b>
<b>ABEOKUTA SOUTH</b>	▶		<b>N150,180,401.57</b>
<b>ADO-ODO/OTA</b>	▶		<b>N231,768,978.34</b>
<b>EGBADO NORTH</b>	▶		<b>N147,511,829.17</b>
<b>EGBADO SOUTH</b>	▶		<b>N133,946,278.64</b>
<b>EWEKORO</b>	▶		<b>N100,889,667.12</b>
<b>REMO NORTH</b>	▶		<b>N98,992,349.40</b>
<b>IFO</b>	▶		<b>N228,004,204.55</b>
<b>IJEBU EAST</b>	▶		<b>N129,471,840.04</b>
<b>IJEBU NORTH</b>	▶		<b>N166,875,300.90</b>
<b>IJEBU ODE</b>	▶		<b>N128,058,195.15</b>
<b>IKENNE</b>	▶		<b>N115,820,793.99</b>
<b>IJEBU NORTH EAST</b>	▶		<b>N103,490,138.54</b>
<b>IMEKO-AFON</b>	▶		<b>N117,205,031.25</b>
<b>IPOKIA</b>	▶		<b>N125,844,557.54</b>
<b>OBAFEMI/OWODE</b>	▶		<b>N152,396,779.98</b>
<b>ODEDAAH</b>	▶		<b>N125,322,345.09</b>
<b>ODOGBOLU</b>	▶		<b>N118,902,484.43</b>



*Total Allocation*

**OGUN WATERSIDE**



**N96,896,481.46**

**SHAGAMU**



**N136,037,781.84**




### ONDO STATE


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

 **18**  
No. of LGCs


#### BENEFICIARIES


**Gross Statutory Allocation**  
 **N3,090,741,334.12**


**13% Share of Derivation (Net)**  
 **N1,493,202,458.77**

**Gross Total**  
 **N4,583,943,792.89**

#### DEDUCTIONS

**External Debt**  
 **N50,606,534.74**

**Contractual Obligation (ISPO)**  
 **N725,882,360.59**

**Other Deductions (see Note)**  
 **N236,499,022.95**

**Net Statutory Allocation**  
**N3,570,955,874.61**

**Gross VAT Allocation**  
**N842,116,164.78**

**Total Gross Amount**  
**N5,426,059,957.68**




**Total Net Amount**  
**N4,413,072,039.40**

#### LGAs

**Gross Statutory Allocation**  **N2,193,251,520.38**

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

**Value Added Tax**  **N523,992,954.76**

**Total Allocation**  
 **N2,670,067,348.32**



*Total Allocation*

<b>AKOKO NORTH EAST</b>	▶		<b>N147,253,511.75</b>
<b>AKOKO NORTH WEST</b>	▶		<b>N156,514,304.34</b>
<b>AKOKO SOUTH WEST</b>	▶		<b>N159,750,721.44</b>
<b>AKOKO SOUTH EAST</b>	▶		<b>N117,387,474.11</b>
<b>AKURE NORTH</b>	▶		<b>N124,888,424.04</b>
<b>AKURE SOUTH</b>	▶		<b>N192,393,685.84</b>
<b>IDANRE</b>	▶		<b>N133,123,735.06</b>
<b>IFEDORE</b>	▶		<b>N136,690,689.84</b>
<b>OKITIPUPA</b>	▶		<b>N162,467,143.83</b>
<b>ILAJE</b>	▶		<b>N177,137,112.50</b>
<b>ESE-EDO</b>	▶		<b>N135,254,324.30</b>
<b>ILE-OLUJI-OKEIGBO</b>	▶		<b>N140,177,983.43</b>
<b>IRELE</b>	▶		<b>N130,462,617.12</b>
<b>ODIGBO</b>	▶		<b>N162,123,541.76</b>
<b>ONDO EAST</b>	▶		<b>N108,257,248.45</b>
<b>ONDO WEST</b>	▶		<b>N178,129,915.26</b>
<b>OSE</b>	▶		<b>N141,674,071.91</b>
<b>OWO</b>	▶		<b>N166,380,843.36</b>






### OSUN STATE


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

 **30**  
No. of LGCs

#### BENEFICIARIES


**Gross Statutory Allocation**  
 **N3,028,082,930.65**


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

**Gross Total**  
 **N3,028,082,930.65**

#### DEDUCTIONS

**External Debt**  
 **N95,247,661.72**

**Contractual Obligation (ISPO)**  
 **N945,881,467.00**

**Other Deductions (see Note)**  
 **N1,375,047,323.53**

**Net Statutory Allocation**  
**N611,906,478.40**

**Gross VAT Allocation**  
**N858,567,535.98**

**Total Gross Amount**  
**N3,886,650,466.63**



**Total Net Amount**  
**N1,470,474,014.38**

#### LGAs

**Gross Statutory Allocation**  **N2,970,814,636.81**

**Deduction**  **N(82,028,645.40)**

**Value Added Tax**  **N742,689,669.41**

**Total Allocation**  
 **N3,631,475,660.82**



## Total Allocation

ATAKUMOSA EAST ▶



N106,247,825.32

ATAKUMOSA WEST ▶



N106,052,737.79

AIYEDADE ▶



N132,092,400.60

AIYEDIRE ▶



N115,247,995.69

BOLUWADURO ▶



N109,830,339.32

BORIPE ▶



N126,352,392.39

EDE NORTH ▶



N106,486,960.69

EDE SOUTH ▶



N109,359,292.06

EGBEDORE ▶



N107,793,607.50

EJIGBO ▶



N123,071,633.02

IFE CENTRAL ▶



N130,958,047.96

IFE EAST ▶



N148,654,182.19

IFE NORTH ▶



N138,360,188.48

IFE SOUTH ▶



N122,663,836.80

IFEDAYO ▶



N95,679,541.86

IFELODUN ▶



N121,681,880.56

ILA ▶



N107,757,037.23

ILESHA EAST ▶



N114,109,403.35



## Total Allocation

ILESHA WEST ▶



N119,456,993.37

IREPODUN ▶



N119,365,322.21

IREWOLE ▶



N128,714,210.16

ISOKAN ▶



N116,679,373.13

IWO ▶



N143,670,410.46

OBOKUN ▶



N119,328,490.88

ODO-OTIN ▶



N151,197,374.77

OLA-OLUWA ▶



N107,473,613.70

OLORUNDA ▶



N129,030,444.88

ORIADE ▶



N130,346,543.17

OROLU ▶



N115,080,099.09

OSOGBO ▶



N128,733,482.17




### OYO STATE


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

 **33**  
No. of LGCs


#### BENEFICIARIES


**Gross Statutory Allocation**  
 **N3,723,947,046.70**


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

**Gross Total**  
 **N3,723,947,046.70**

#### DEDUCTIONS

**External Debt**  
 **N115,182,557.78**

**Contractual Obligation (ISPO)**  
 **N99,912,935.00**

**Other Deductions (see Note)**  
 **N399,777,987.95**

**Net Statutory Allocation**  
**N3,109,073,565.97**


**Gross VAT Allocation**  
**N1,200,818,680.07**

**Total Gross Amount**  
**N4,924,765,726.78**




**Total Net Amount**  
**N4,309,892,246.05**

#### LGAs

**Gross Statutory Allocation**  **N3,747,450,868.50**

**Deduction**  **N(83,688,581.46)**

**Value Added Tax**  **N1,012,569,555.71**

**Total Allocation**  
 **N4,676,331,842.75**



## Total Allocation

AFIJIO



N128,702,594.83

AKINYELE



N149,721,851.79

ATIBA



N146,845,591.02

ATISBO



N151,905,479.06

EGBEDA



N163,653,288.49

IBADAN NORTH



N168,700,146.01

IBADAN NORTH EAST



N181,224,003.47

IBADAN NORTH WEST



N132,983,501.05

IBADAN SOUTH EAST



N159,302,332.28

IBADAN SOUTH WEST



N166,155,757.76

IBARAPA CENTRAL



N119,371,325.28

IBARAPA NORTH



N123,338,794.36

IDO



N121,511,487.42

SAKI WEST



N178,798,194.90

IFELOJU



N123,623,444.09

IREPO



N128,732,955.60

ISEYIN



N168,179,016.64

ITESIWAJU



N142,485,622.08



## Total Allocation

IWAJOWA



N131,431,038.13

OLORUNSOGO



N119,803,997.55

KAJOLA



N149,442,082.56

LAGELU



N137,561,193.48

OGBOMOSHO NORTH



N144,402,107.67

OGBOMOSHO SOUTH



N122,243,568.08

OGO-OLUWA



N111,853,561.35

OLUYOLE



N149,036,488.55

ONA-ARA



N163,297,081.66

ORELOPE



N123,653,041.20

ORI IRE



N146,441,759.15

OYO EAST



N126,306,599.81

OYO WEST



N127,464,240.27

SAKI EAST



N125,466,003.79

IFEDAPO



N142,693,693.35




### PLATEAU STATE


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

 **17**  
No. of LGCs


#### BENEFICIARIES


**Gross Statutory Allocation**  
 **N3,467,117,419.01**


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

**Gross Total**  
 **N3,467,117,419.01**

#### DEDUCTIONS

**External Debt**  
 **N18,708,659.81**

**Contractual Obligation (ISPO)**  
 **N609,914,612.08**

**Other Deductions (see Note)**  
 **N519,080,040.42**

**Net Statutory Allocation**  
**N2,319,414,106.70**

**Gross VAT Allocation**  
**N837,823,911.78**


**Total Gross Amount**  
**N4,304,941,330.80**





**Total Net Amount**  
**N3,157,238,018.49**

#### LGAs

**Gross Statutory Allocation**  **N2,349,149,588.79**

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

**Value Added Tax**  **N501,409,022.73**

**Total Allocation**  
 **N2,850,558,611.53**



*Total Allocation*

<b>BARKIN LADI</b>	▶		<b>N165,802,811.23</b>
<b>BASSA</b>	▶		<b>N167,673,351.20</b>
<b>BOKKOS</b>	▶		<b>N166,584,389.43</b>
<b>JOS EAST</b>	▶		<b>N128,075,385.11</b>
<b>JOS NORTH</b>	▶		<b>N225,262,348.02</b>
<b>JOS SOUTH</b>	▶		<b>N193,582,299.74</b>
<b>KANAM</b>	▶		<b>N166,229,132.63</b>
<b>KANKE</b>	▶		<b>N147,534,720.45</b>
<b>LANGTANG NORTH</b>	▶		<b>N151,776,105.17</b>
<b>LANGTANG SOUTH</b>	▶		<b>N143,369,705.86</b>
<b>MANGU</b>	▶		<b>N199,535,920.98</b>
<b>MIKANG</b>	▶		<b>N134,578,218.39</b>
<b>PANKSHIN</b>	▶		<b>N176,981,448.80</b>
<b>QUAN-PAN</b>	▶		<b>N177,072,250.59</b>
<b>RIYOM</b>	▶		<b>N142,456,313.49</b>
<b>SHENDAM</b>	▶		<b>N178,736,916.37</b>
<b>WASE</b>	▶		<b>N185,307,294.08</b>







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

 **23**  
No. of LGCs


### BENEFICIARIES


**Gross Statutory Allocation**  
 **N3,580,711,892.82**


**13% Share of Derivation (Net)**  
 **N7,912,833,684.42**

**Gross Total**  
 **N11,493,545,577.24**

### DEDUCTIONS

**External Debt**  
 **N48,720,437.13**

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

**Other Deductions (see Note)**  
 **N1,267,549,523.03**

**Net Statutory Allocation**  
**N10,177,275,617.08**

**Gross VAT Allocation**  
**N1,177,289,298.81**


**Total Gross Amount**  
**N12,670,834,876.05**


**Total Net Amount**  
**N11,354,564,915.89**



### LGAs

**Gross Statutory Allocation**  **N2,911,901,144.88**

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

**Value Added Tax**  **N820,422,825.54**

**Total Allocation**  
 **N3,732,323,970.41**



*Total Allocation*

AHOADA	▶		<b>N136,915,205.95</b>
AHOADA WEST	▶		<b>N167,804,496.07</b>
AKUKUTORU	▶		<b>N152,092,375.61</b>
ANDONI	▶		<b>N163,405,603.23</b>
ASARITORU	▶		<b>N154,707,150.26</b>
BONNY	▶		<b>N154,412,559.93</b>
DEGEMA	▶		<b>N166,401,945.10</b>
ELEME	▶		<b>N158,957,736.32</b>
EMOHUA	▶		<b>N153,810,802.23</b>
ETCHE	▶		<b>N177,198,705.33</b>
GONAKA	▶		<b>N160,673,029.09</b>
IKWERRE	▶		<b>N153,052,322.54</b>
KHANA	▶		<b>N181,462,335.83</b>
OBIO/AKPOR	▶		<b>N223,193,056.72</b>
OBUA/ODUAL	▶		<b>N179,206,611.78</b>
OGBA/EGBEMA/NDONI	▶		<b>N180,539,930.42</b>
OGU/BOLO	▶		<b>N124,139,868.47</b>
OKRIKA	▶		<b>N155,079,076.44</b>



*Total Allocation*


<b>OMUMMA</b>	▶		<b>N123,226,107.82</b>
<b>OPOBO/NKORO</b>	▶		<b>N133,930,613.92</b>
<b>OYIGBO</b>	▶		<b>N135,626,423.60</b>
<b>PORT HARCOURT</b>	▶		<b>N250,637,748.24</b>
<b>TAI</b>	▶		<b>N145,850,265.53</b>




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

 **23**  
No. of LGCs

### BENEFICIARIES

**Gross Statutory Allocation**  
 **N3,659,162,487.70**


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

**Gross Total**  
 **N3,659,162,487.70**

### DEDUCTIONS

**External Debt**  
 **N33,665,974.99**

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

**Other Deductions (see Note)**  
 **N573,519,483.80**

**Net Statutory Allocation**  
**N3,051,977,028.91**


**Gross VAT Allocation**  
**N860,101,426.07**




**Total Gross Amount**  
**N4,519,263,913.78**

**Total Net Amount**  
**N3,912,078,454.99**

### LGAs

**Gross Statutory Allocation**  **N2,932,735,145.11**

**Deduction**  **N(35,989,038.17)**

**Value Added Tax**  **N624,157,144.88**

**Total Allocation**  
 **N3,520,903,251.82**



*Total Allocation*

<b>BINJI</b>	▶		<b>N131,416,417.86</b>
<b>BODINGA</b>	▶		<b>N150,580,931.12</b>
<b>DANGE-SHUNI</b>	▶		<b>N161,332,439.43</b>
<b>GADA</b>	▶		<b>N175,919,017.57</b>
<b>GORONYO</b>	▶		<b>N163,483,887.10</b>
<b>GUDU</b>	▶		<b>N145,628,538.03</b>
<b>GWADABAWA</b>	▶		<b>N171,096,441.56</b>
<b>ILLELA</b>	▶		<b>N145,665,839.12</b>
<b>ISA</b>	▶		<b>N161,333,502.03</b>
<b>KEBBE</b>	▶		<b>N146,821,388.16</b>
<b>KWARE</b>	▶		<b>N138,390,770.42</b>
<b>RABAH</b>	▶		<b>N161,076,876.99</b>
<b>SABON BIRNI</b>	▶		<b>N171,161,303.72</b>
<b>SHAGARI</b>	▶		<b>N154,059,676.80</b>
<b>SILAME</b>	▶		<b>N137,584,930.56</b>
<b>SOKOTO NORTH</b>	▶		<b>N157,848,696.06</b>
<b>SOKOTO SOUTH</b>	▶		<b>N154,616,891.41</b>
<b>TAMBUWAL</b>	▶		<b>N171,567,200.30</b>



*Total Allocation*

<b>TANGAZA</b>	▶		<b>N154,030,447.56</b>
<b>TURETA</b>	▶		<b>N139,592,459.02</b>
<b>WAMAKKO</b>	▶		<b>N149,717,888.55</b>
<b>WURNO</b>	▶		<b>N144,058,359.34</b>
<b>YABO</b>	▶		<b>N133,919,349.10</b>




### TARABA STATE


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

 **16**  
No. of LGCs


#### BENEFICIARIES


**Gross Statutory Allocation**  
 **N3,198,260,897.41**


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

**Gross Total**  
 **N3,198,260,897.41**

#### DEDUCTIONS

**External Debt**  
 **N17,164,063.46**

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

**Other Deductions (see Note)**  
 **N416,352,804.33**

**Net Statutory Allocation**  
**N2,764,744,029.62**

**Gross VAT Allocation**  
**N753,763,653.70**


**Total Gross Amount**  
**N3,952,024,551.11**


**Total Net Amount**  
**N3,518,507,683.32**



#### LGAs

**Gross Statutory Allocation**  **N2,198,094,802.91**

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

**Value Added Tax**  **N427,004,465.73**

**Total Allocation**  
 **N2,625,099,268.63**



*Total Allocation*

<b>ARDO KOLA</b>	▶		<b>N133,564,574.10</b>
<b>BALI</b>	▶		<b>N218,988,267.66</b>
<b>DONGA</b>	▶		<b>N155,610,734.48</b>
<b>GASHAKA</b>	▶		<b>N178,048,037.57</b>
<b>GASSOL</b>	▶		<b>N199,561,102.70</b>
<b>IBI</b>	▶		<b>N138,935,193.97</b>
<b>JALINGO</b>	▶		<b>N137,749,726.86</b>
<b>KARIM LAMIDU</b>	▶		<b>N202,440,815.31</b>
<b>KURMI</b>	▶		<b>N146,622,747.34</b>
<b>LAU</b>	▶		<b>N137,484,284.26</b>
<b>SARDAUNA</b>	▶		<b>N200,782,096.45</b>
<b>TAKUM</b>	▶		<b>N160,302,914.34</b>
<b>USSA</b>	▶		<b>N140,122,769.03</b>
<b>WUKARI</b>	▶		<b>N197,444,168.27</b>
<b>YORRO</b>	▶		<b>N132,981,443.99</b>
<b>ZING</b>	▶		<b>N144,460,392.32</b>






### YOBE STATE

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

 **17**  
No. of LGCs


#### BENEFICIARIES


**Gross Statutory Allocation**  
 **N3,296,996,426.11**


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

**Gross Total**  
 **N3,296,996,426.11**

#### DEDUCTIONS

**External Debt**  
 **N31,564,249.48**

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

**Other Deductions (see Note)**  
 **N89,972,595.59**

**Net Statutory Allocation**  
**N3,175,459,581.04**

**Gross VAT Allocation**  
**N740,910,225.26**





**Total Gross Amount**  
**N4,037,906,651.37**

**Total Net Amount**  
**N3,916,369,806.30**

#### LGAs

**Gross Statutory Allocation**  **N2,209,991,689.05**

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

**Value Added Tax**  **N437,336,363.94**

**Total Allocation**  
 **N2,647,328,052.99**



*Total Allocation*

<b>BADE</b>	▶		<b>N148,606,627.10</b>
<b>BURSARI</b>	▶		<b>N159,910,094.29</b>
<b>DAMATURU</b>	▶		<b>N136,595,689.47</b>
<b>FIKA</b>	▶		<b>N153,027,173.32</b>
<b>FUNE</b>	▶		<b>N213,758,806.30</b>
<b>GEIDAM</b>	▶		<b>N174,876,003.59</b>
<b>GUJBA</b>	▶		<b>N161,563,406.29</b>
<b>GULAMI</b>	▶		<b>N142,152,239.31</b>
<b>JAKUSKO</b>	▶		<b>N187,157,036.55</b>
<b>KARASUWA</b>	▶		<b>N134,083,999.14</b>
<b>MACHINA</b>	▶		<b>N126,814,840.91</b>
<b>NANGERE</b>	▶		<b>N135,940,407.18</b>
<b>NGURU</b>	▶		<b>N149,482,357.43</b>
<b>POTISKUM</b>	▶		<b>N165,023,661.86</b>
<b>TARMUA</b>	▶		<b>N147,761,809.05</b>
<b>YUNUSARI</b>	▶		<b>N155,869,034.72</b>
<b>YUSUFARI</b>	▶		<b>N154,704,866.47</b>




### ZAMFARA STATE


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

 **14**  
No. of LGCs


#### BENEFICIARIES

**Gross Statutory Allocation**  
 **N3,304,018,065.80**


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

**Gross Total**  
 **N3,304,018,065.80**

#### 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**  
**N2,014,052,157.53**

**Gross VAT Allocation**  
**N817,145,613.43**


**Total Gross Amount**  
**N4,121,163,679.22**




**Total Net Amount**  
**N2,831,197,770.95**

#### LGAs

**Gross Statutory Allocation**  **N1,996,875,224.88**

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

**Value Added Tax**  **N438,061,120.55**

**Total Allocation**  
 **N2,434,936,345.43**



### Total Allocation

ANKA	▶		<b>N148,837,947.54</b>
BAKURA	▶		<b>N147,523,848.47</b>
BUKKUYUM	▶		<b>N170,376,549.03</b>
BUNGUDU	▶		<b>N187,609,066.15</b>
GUMMI	▶		<b>N164,445,741.11</b>
GUSAU	▶		<b>N227,166,934.18</b>
KAURA NAMODA	▶		<b>N176,248,451.52</b>
KIYAWA	▶		<b>N157,116,408.39</b>
MARADUN	▶		<b>N169,433,262.17</b>
MARU	▶		<b>N218,729,493.10</b>
SHINKAFI	▶		<b>N140,558,459.65</b>
TALATA MAFARA	▶		<b>N162,975,696.25</b>
TSAFE	▶		<b>N173,811,492.31</b>
ZURMI	▶		<b>N190,102,995.56</b>

# Appendix

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

S/n	Beneficiaries	Statutory ₦	VAT ₦	Total ₦
1	FGN (see Table II)	248,227,025,390.96	11,581,434,316.43	259,808,459,707.39
2	State (see Table III)	125,904,064,511.13	38,604,781,054.77	164,508,845,565.90
3	LGCs (see Table IV)	97,066,756,322.21	27,023,346,738.34	124,090,103,060.54
4	13% Derivation Fund	43,214,535,753.00	-	43,214,535,753.00
5	Cost of Collection - NCS	4,226,559,965.13	513,392,051.66	4,739,952,016.79
6	FIRS Refund	2,000,000,000.00	-	2,000,000,000.00
7	Cost of Collections - FIRS	5,243,333,669.87	2,703,673,036.24	7,947,006,706.11
8	Cost of Collection - DPR	3,651,468,111.92	-	3,651,468,111.92
	<b>Total</b>	<b>529,533,743,724.22</b>	<b>80,426,627,197.43</b>	<b>609,960,370,921.65</b>

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

S/n	Beneficiaries	Gross Statutory Allocation ₦	Less Deductions ₦	Net Statutory Allocation ₦	VAT ₦	Total Net Amount ₦
1	FGN (CRF Account)	228,530,955,418.7	15,782,169,802.59	212,748,785,616.20	10,809,338,695.33	223,558,124,311.53
2	Share of Derivation & Ecology	4,711,978,462.24	-	4,711,978,462.24	-	4,711,978,462.24
3	Stabilization	2,355,989,231.12	-	2,355,989,231.12	-	2,355,989,231.12
4	Development of Natural Resources	7,916,123,816.57	-	7,916,123,816.57	-	7,916,123,816.57
5	FCT-Abuja	4,711,978,462.24	34,587,784.34	4,677,390,677.90	772,095,621.10	5,449,486,299.00
	<b>Sub-total</b>	<b>248,227,025,390.96</b>	<b>15,816,757,586.93</b>	<b>232,410,267,804.03</b>	<b>11,581,434,316.43</b>	<b>243,991,702,120.46</b>

**Kemi Adeosun**  
Hon. Minister of Finance  
Abuja, Nigeria.



**Distribution of Revenue Allocation to Local Government Councils by Federation Account  
Allocation Committee for the Month of November, 2017 Shared in December, 2017**

State	S/n	Local Government Councils	Gross Statutory Allocation	Deduction	Value Added Tax	Total Allocation
			=N=	=N=	=N=	=N=
<b>ABIA</b>	1	ABA NORTH	103,216,471.98	-	24,398,437.93	127,614,909.91
	2	ABA SOUTH	172,203,237.41	-	42,721,645.18	214,924,882.59
	3	AROCHUKWU	121,163,937.07	-	28,030,946.41	149,194,883.48
	4	BENDE	123,452,929.11	-	29,299,642.76	152,752,571.87
	5	IKWUANO	112,366,343.88	-	26,165,230.09	138,531,573.97
	6	ISIALA NGWA NORTH	116,045,388.81	-	27,076,919.18	143,122,307.99
	7	ISIALA NGWA SOUTH	112,595,109.38	-	25,978,096.66	138,573,206.03
	8	ISUIKWUATO	109,787,252.61	-	24,801,200.51	134,588,453.12
	9	NNEOCHI	118,444,811.27	-	27,667,336.47	146,112,147.73
	10	OBIOMA NGWA	120,197,517.14	-	28,681,540.62	148,879,057.75
	11	OHAFIA	131,445,599.42	-	32,371,214.28	163,816,813.70
	12	OSISIOMA	126,558,745.35	-	30,893,607.27	157,452,352.62
	13	UGWUNAGBO	96,643,049.54	-	22,958,014.35	119,601,063.89
	14	UKWA EAST	91,314,481.30	-	21,582,285.31	112,896,766.61
	15	UKWA WEST	95,085,122.36	-	23,301,874.21	118,386,996.57
	16	UMUAHIA NORTH	141,741,254.72	-	30,953,147.09	172,694,401.81
	17	UMUAHIA SOUTH	122,472,758.94	-	26,198,648.85	148,671,407.79
<b>ABIA TOTAL</b>			<b>2,014,734,010.29</b>	<b>-</b>	<b>473,079,787.16</b>	<b>2,487,813,797.44</b>
<b>ADAMAWA</b>	1	DEMSA	125,599,810.64	-	28,919,514.16	154,519,324.80
	2	FUFORE	153,438,680.71	-	30,485,398.38	183,924,069.09
	3	GANYE	130,653,080.58	-	27,983,325.71	158,636,406.29
	4	GIREI	114,388,654.57	-	26,008,781.25	140,397,435.83
	5	GOMBI	113,191,672.79	-	26,960,607.59	140,152,280.38
	6	GUYUK	121,018,209.23	-	28,776,688.08	149,794,897.31
	7	HONG	131,817,845.24	-	28,275,175.10	160,093,020.35
	8	JADA	137,892,462.28	-	28,237,354.57	166,129,816.85
	9	YOLA-NORTH	119,890,635.15	-	29,961,808.60	149,852,443.75
	10	LAMURDE	107,346,297.07	-	25,013,052.98	132,359,350.05
	11	MADAGALI	109,087,840.39	-	26,288,641.60	135,376,481.98
	12	MAIHA	106,804,018.44	-	24,921,079.01	131,725,097.45
	13	MAYO-BELWA	123,841,555.53	-	27,348,658.98	151,190,214.51
	14	MICHIKA	120,057,053.79	-	27,474,515.05	147,531,568.84
	15	MUBI NORTH	114,563,316.14	-	27,229,521.41	141,792,837.55
	16	MUBI SOUTH	106,730,046.77	-	25,947,503.89	132,677,550.65
	17	NUMAN	101,431,648.61	-	23,734,220.95	125,165,869.56
	18	SHELLENG	114,905,359.51	-	27,113,511.42	142,018,870.93
	19	SONG	144,633,433.68	-	29,640,363.04	174,273,796.73
	20	TOUNGO	123,919,158.06	-	21,493,774.42	145,412,932.49
	21	YOLA-SOUTH	120,087,013.35	-	29,750,986.65	149,838,000.00
<b>ADAMAWA TOTAL</b>			<b>2,541,297,792.53</b>	<b>-</b>	<b>571,564,472.85</b>	<b>3,112,862,265.38</b>

AKWA IBOM	1	ABAK	115,311,921.68	+	25,645,220.07	140,957,141.76
	2	EASTERN OBOLO	90,035,373.12	+	21,095,925.72	111,131,298.84
	3	EKET	118,872,199.22	+	27,583,565.70	146,455,764.92
	4	EKPE ATAI	91,129,042.59	-	21,909,791.10	113,038,833.68
	5	ESSIEN UDIM	122,462,469.37	-	28,748,356.96	151,210,826.33
	6	ETIM EKPO	106,739,837.08	+	23,695,001.23	130,434,838.31
	7	ETINAN	121,061,565.59	+	27,393,999.71	148,455,565.29
	8	IBENO	97,000,465.42	-	21,955,256.82	118,955,722.24
	9	IBESIKPO ASUTAN	112,572,396.41	-	25,530,020.94	138,102,417.35
	10	IBIONO IBOM	122,473,555.77	-	28,572,980.90	151,046,536.67
	11	IKA	94,259,039.90	-	21,813,878.70	116,072,918.59
	12	IKONO	111,491,506.46	-	25,229,020.48	136,720,526.94
	13	IKOT ABASI	111,522,940.72	-	25,235,912.74	136,758,853.46
	14	IKOT EKPENE	115,019,323.11	+	25,876,139.61	140,895,462.72
	15	INI	105,081,423.43	-	23,334,634.70	128,416,058.13
	16	ITU	107,293,426.88	+	24,946,901.33	132,240,328.21
	17	MBO	100,152,036.18	-	23,613,568.36	123,765,604.54
	18	MKPAT ENIN	124,429,350.34	-	27,900,899.07	152,330,249.41
	19	NSIT IBOM	103,827,080.15	-	23,879,933.78	127,707,013.93
	20	NSIT UBIUM	109,243,399.67	+	25,016,287.24	134,259,686.91
	21	OBAT AKARA	113,629,002.59	-	26,177,545.49	139,806,548.08
	22	OKOBO	97,667,101.76	-	23,616,174.67	121,283,276.43
	23	ONNA	101,983,453.65	+	24,734,921.02	126,718,374.67
	24	ORON	104,459,738.91	+	22,654,965.60	127,114,704.51
	25	ORUK ANAM	123,076,713.00	+	27,589,183.76	150,665,896.76
	26	UDUNG UKO	91,680,669.14	-	20,675,150.59	112,355,819.74
	27	UKANAFUN	112,492,929.74	-	24,946,901.33	137,439,831.07
	28	UQUO	91,713,317.75	+	21,278,831.13	112,992,148.88
	29	URUAN	119,608,889.74	+	24,441,102.42	144,049,992.15
	30	URUE OFFONG/ORUK	98,970,468.04	+	21,710,784.45	120,681,252.49
	31	UYO	149,598,688.60	-	35,519,274.46	185,117,963.06
AKWA IBOM TOTAL			3,384,859,326.00	-	772,322,130.08	4,157,181,456.08
ANAMBRA	1	AGUATA	168,265,271.07	+	39,434,417.35	207,699,688.42
	2	ANAMBRA EAST	110,660,818.94	+	26,875,394.88	137,536,213.82
	3	ANAMBRA WEST	113,838,688.69	-	27,691,171.56	141,529,860.26
	4	ANIOCHA	137,596,263.70	-	34,501,531.30	172,097,795.00
	5	AWKA NORTH	104,499,885.77	+	24,516,795.39	129,016,681.16
	6	AWKA SOUTH	120,302,670.76	+	28,944,114.20	149,246,784.95
	7	AYAMELUM	111,493,437.00	+	27,169,561.00	138,662,998.00
	8	DUNUKOFIA	99,688,986.14	-	23,577,016.02	123,266,002.16
	9	EKWUSIGWDO	110,723,306.13	+	27,159,193.66	137,882,499.79
	10	IDEMILI NORTH	175,168,261.70	+	42,944,892.36	218,113,154.06
	11	IDEMILI SOUTH	121,742,153.42	+	30,023,360.39	151,765,513.82
	12	IHIALA	148,842,005.61	-	35,495,174.52	184,337,180.14
	13	NJIKOKA	109,360,883.20	-	26,593,565.32	135,954,448.52
	14	NNEWI NORTH	108,431,966.43	+	27,120,851.86	135,552,818.30
	15	NNEWI SOUTH	130,142,103.19	+	31,527,783.49	161,669,886.68
	16	OGBARU	124,354,462.27	+	30,845,565.99	155,200,028.26
	17	ONISHA NORTH	104,174,690.76	-	25,231,157.45	129,405,848.21
	18	ONISHA SOUTH	107,943,952.92	-	25,909,957.79	133,853,910.71
	19	ORUMBA NORTH	116,570,303.81	+	27,980,125.05	144,550,428.86
	20	ORUMBA SOUTH	117,966,200.00	-	28,836,907.76	146,803,107.76
	21	OYI	113,264,923.71	-	27,726,675.37	140,991,599.08
ANAMBRA TOTAL			2,555,031,235.23	-	620,105,212.71	3,175,136,447.94



BAUCHI	1	ALKALERI	190,976,906.45	-	36,866,269.13	227,843,175.59
	2	BAUCHI	230,624,728.49	-	46,387,196.76	277,011,925.25
	3	BOGORO	100,862,910.10	-	22,664,225.52	123,527,135.62
	4	DAMBAN	119,203,480.12	-	26,527,769.36	145,731,249.48
	5	DARAZO	151,214,523.68	-	32,358,675.82	183,573,199.50
	6	DASS	100,131,953.39	-	22,995,980.49	123,127,933.88
	7	GAMAWA	159,747,706.71	-	34,373,705.04	194,121,411.75
	8	GANJUWA	161,260,654.22	-	32,293,286.27	193,553,940.49
	9	GADE	113,429,021.26	-	26,878,000.22	140,307,021.48
	10	I/GADAU	129,909,333.27	-	31,107,586.57	161,016,919.84
	11	JAMA'ARE	100,519,734.45	-	24,614,212.69	125,133,947.14
	12	KATAGUM	155,665,283.41	-	34,928,676.44	190,593,959.84
	13	KIRFI	128,027,266.70	-	26,336,407.90	154,363,674.60
	14	MISAU	149,495,591.19	-	33,047,322.24	182,542,913.42
	15	NINGI	191,575,293.55	-	40,212,082.93	231,787,376.48
	16	SHIRA	143,620,193.14	-	31,340,301.57	174,960,494.70
	17	TAFAWA BALEWA	141,261,472.27	-	30,527,942.05	171,789,414.32
	18	TORO	198,657,381.27	-	38,081,391.24	236,738,772.50
	19	WARJI	110,564,352.63	-	24,431,017.68	134,995,370.31
	20	ZAKI	123,718,274.52	-	28,875,480.25	152,593,754.77
<b>BAUCHI TOTAL</b>			<b>2,900,466,060.81</b>	<b>-</b>	<b>624,847,530.17</b>	<b>3,525,313,590.98</b>
BAYELSA	1	BRASS	140,491,287.44	-	32,227,515.22	172,718,802.66
	2	EKERMOR	161,284,726.39	-	37,162,602.16	198,447,328.54
	3	KOLOKUMA/OPOKUMA	107,335,156.73	-	25,986,432.66	133,321,589.38
	4	NEMBE	132,349,097.36	-	29,093,102.55	161,442,199.91
	5	OGBIA	139,087,362.59	-	31,930,800.70	171,018,163.29
	6	SAGBAMA	136,744,468.56	-	32,348,969.51	169,093,438.07
	7	SOUTHERN IJAW	188,921,836.96	-	40,009,625.13	228,931,462.09
	8	YENAGOA	174,381,917.47	-	41,974,844.77	216,356,762.24
<b>BAYELSA TOTAL</b>			<b>1,180,595,853.47</b>	<b>-</b>	<b>270,733,892.69</b>	<b>1,451,329,746.17</b>

BENUE	1	ADO	138,950,734.63	(6,066,891.24)	28,020,223.38	160,904,066.76
	2	AGATU	122,602,998.97	(6,066,891.24)	24,350,589.39	140,886,697.12
	3	APA	118,716,153.75	(6,066,891.24)	23,264,161.34	135,913,423.85
	4	BURUKU	140,736,448.50	(6,066,891.24)	29,458,851.49	164,128,408.76
	5	GBOKO	182,653,998.15	(6,066,891.24)	38,448,612.07	215,035,718.98
	6	GUMA	149,230,605.81	(6,066,891.24)	28,756,768.08	171,920,482.64
	7	GWER EAST	141,559,160.05	(6,066,891.24)	27,137,840.86	162,630,109.68
	8	GWER WEST	121,649,218.36	(6,066,891.24)	24,734,123.16	140,316,450.28
	9	KATSINA ALA	153,674,338.38	(6,066,891.24)	30,674,958.20	178,282,405.34
	10	KONSHISHA	145,393,345.33	(6,066,891.24)	30,730,212.09	170,056,666.18
	11	KWANDE	166,465,676.91	(6,066,891.24)	32,063,776.74	192,462,562.40
	12	LOGO	127,835,834.87	(6,066,891.24)	27,451,525.38	149,220,469.01
	13	MAKURDI	153,560,884.59	(6,066,891.24)	34,884,446.97	182,378,440.31
	14	OBI	113,436,039.90	(6,066,891.24)	23,385,210.21	130,754,358.87
	15	OGBADIBO	119,166,960.20	(6,066,891.24)	25,114,181.84	138,214,250.81
	16	OHIMINI	108,694,800.48	(6,066,891.24)	21,799,817.58	124,427,726.82
	17	OJU	137,532,127.52	(6,066,891.24)	27,519,463.34	158,984,699.62
	18	OKPOKWU	128,881,578.89	(6,066,891.24)	27,890,776.39	150,705,464.04
	19	OTUKPO	150,944,052.44	(6,066,891.24)	32,814,916.80	177,692,078.00
	20	TARKA	104,615,964.31	(6,066,891.24)	22,263,857.54	120,812,930.61
	21	UKUM	143,043,849.46	(6,066,891.24)	30,223,891.90	167,200,850.12
	22	USHONGO	139,284,389.82	(6,066,891.24)	28,568,070.85	161,785,569.43
	23	VANDEIKYA	147,526,814.31	(6,066,891.24)	30,987,831.87	172,447,754.94
BENUE TOTAL			3,156,155,975.62	(139,538,498.52)	650,544,107.45	3,667,161,584.56
BORNO	1	ABADAN	123,892,979.46	-	23,307,349.01	147,200,328.46
	2	ASKIRA UBA	119,799,985.09	-	25,503,082.75	145,303,067.85
	3	BAMA	168,074,189.20	-	33,142,192.83	201,216,382.03
	4	BAYO	96,815,815.03	-	22,079,369.09	118,895,184.12
	5	BIU	134,000,953.65	-	27,702,870.77	161,703,824.42
	6	CHIBOK	96,533,674.01	-	21,333,789.16	117,867,463.17
	7	DAMBOA	161,821,756.75	-	30,917,384.19	192,739,140.94
	8	DIKWA	107,088,061.21	-	23,639,161.90	130,727,223.11
	9	GUBIO	127,183,311.10	-	26,353,726.14	153,537,037.24
	10	GUZAMALA	108,406,228.36	-	23,044,864.10	131,451,092.46
	11	GWOZA	156,191,430.34	-	33,508,582.84	189,700,013.18
	12	HAWUL	110,617,265.30	-	24,473,472.38	135,090,737.68
	13	JERE	127,626,559.33	-	29,737,650.06	157,364,209.39
	14	KAGA	112,815,228.71	-	22,718,611.35	135,533,840.06
	15	KALA BALGE	103,821,547.94	-	21,026,359.80	124,847,907.73
	16	KONDUGA	152,127,627.18	-	26,573,004.13	178,700,631.31
	17	KUKAWA	156,782,984.24	-	29,312,531.08	186,095,515.32
	18	KWAYA KUSAR	87,296,842.38	-	20,777,485.65	108,074,328.03
	19	MAFA	117,605,826.75	-	23,500,679.68	141,106,506.43
	20	MAGUMERI	139,173,751.48	-	25,627,027.52	164,800,779.01
	21	MAIDUGURI METRO	202,670,238.64	-	47,708,946.84	250,379,185.48
	22	MARTE	126,559,274.09	-	24,997,978.85	151,557,252.94
	23	MOBBAR	117,854,435.83	-	24,261,492.07	142,115,927.90
	24	MONGUNO	115,037,103.57	-	23,867,475.12	138,904,578.69
	25	NGALA	131,564,345.95	-	31,235,818.00	162,800,163.95
	26	NGANZAI	114,362,180.60	-	23,285,282.21	137,647,462.81
	27	SHANI	110,915,968.85	-	23,431,120.03	134,347,088.88
BORNO TOTAL			3,426,639,565.01	-	713,067,307.56	4,139,706,872.57

CROSS RIVER	1	ABI	117,585,658.33	(2,017,457.56)	26,549,893.92	142,118,094.69
	2	AKAMKPA	147,803,746.03	(2,544,453.37)	26,916,110.18	172,175,402.84
	3	AKPABUYO	141,491,708.66	(2,434,582.26)	33,881,922.14	172,939,048.54
	4	BAKASSI	91,292,928.05	(1,558,697.37)	20,038,912.93	109,773,143.62
	5	BEKWARA	109,055,938.48	(1,868,649.67)	24,292,245.71	131,479,534.53
	6	BIASE	125,460,768.13	(2,154,700.07)	27,961,995.54	151,268,063.60
	7	BOKI	143,834,155.05	(2,475,446.61)	28,944,170.97	170,302,879.42
	8	CALABAR MUNICIPAL	113,938,792.64	(1,953,847.98)	28,553,281.60	140,538,226.26
	9	CALABAR SOUTH	121,444,708.83	(2,084,922.28)	29,262,083.52	148,621,870.07
	10	ETUNG	95,095,939.88	(1,625,005.68)	22,808,036.04	116,278,970.24
	11	IKOM	129,757,069.07	(2,231,802.60)	27,568,152.34	155,093,418.81
	12	OBANLIKU	111,977,731.97	(2,540,598.25)	24,552,993.08	133,990,126.80
	13	OBUBRA	123,416,380.32	(2,119,233.01)	28,150,866.52	149,448,013.83
	14	OBUDU	116,842,781.91	(2,004,350.13)	27,436,272.79	142,274,704.57
	15	ODUKPANI	132,534,206.12	(2,278,449.64)	29,309,228.87	159,564,985.35
	16	OGAJA	124,559,417.60	(2,139,279.57)	28,119,416.98	150,539,555.02
	17	YAKURR	125,050,459.06	(2,147,660.84)	29,541,248.85	152,444,047.06
	18	YALA	137,904,212.32	(2,372,129.21)	30,374,864.31	165,906,947.42
<b>CROSS RIVER TOTAL</b>			<b>2,209,046,602.45</b>	<b>(38,551,266.10)</b>	<b>494,261,696.31</b>	<b>2,664,757,032.65</b>
DELTA	1	ANIOCHA NORTH	96,568,967.37	-	25,149,805.66	121,718,773.03
	2	ANIOCHA SOUTH	105,256,342.86	-	27,228,660.65	132,485,003.51
	3	BOMADI	89,976,827.75	-	24,103,399.04	114,080,226.79
	4	BURUTU	129,312,971.05	-	31,228,601.66	160,541,572.71
	5	ETHIOPE EAST	117,654,709.93	-	30,714,636.29	148,369,346.22
	6	ETHIOPE WEST	120,518,510.98	-	30,876,807.02	151,395,318.00
	7	IKA NORTH EAST	127,771,860.14	-	29,722,209.35	157,494,069.49
	8	IKA SOUTH	120,171,303.74	-	28,502,280.04	148,673,583.79
	9	ISOKO NORTH	113,072,340.96	-	27,434,327.88	140,506,668.84
	10	ISOKO SOUTH	126,440,114.44	-	32,273,792.01	158,713,906.44
	11	NDOKWA EAST	106,248,666.37	-	25,060,611.76	131,309,278.13
	12	NDOKWA WEST	109,579,430.82	-	27,733,764.55	137,313,195.36
	13	OKPE	100,372,393.79	-	26,616,176.56	126,988,570.35
	14	OSHIMILI NORTH	98,301,214.48	-	25,764,027.30	124,065,241.77
	15	OSHIMILI SOUTH	106,668,155.86	-	27,749,865.78	134,418,021.65
	16	PATANI	88,091,106.37	-	23,006,603.65	111,097,710.02
	17	SAPELE	110,957,558.59	-	29,040,571.03	139,998,129.62
	18	UDU	116,660,381.41	-	27,388,340.90	144,048,722.31
	19	UGHELLI NORTH	152,355,062.56	-	37,678,479.04	190,033,541.60
	20	UGHELLI SOUTH	120,774,212.34	-	31,455,061.50	152,229,273.84
	21	UKWUANI	95,784,675.65	-	26,057,903.82	121,842,579.48
	22	UVWIE	112,545,718.49	-	30,174,839.44	142,720,557.93
	23	WARRI SOUTH	139,861,966.89	-	36,658,483.07	176,520,449.96
	24	WARRI NORTH	115,098,202.76	-	27,037,299.19	142,135,501.94
	25	WARRI SOUTH-WEST	110,533,699.62	-	25,843,085.53	136,376,785.15
<b>DELTA TOTAL</b>			<b>2,830,576,395.23</b>	<b>-</b>	<b>714,499,632.69</b>	<b>3,545,076,027.92</b>

EBONYI	1	ABAKALIKI	125,518,418.57	(3,621,463.46)	27,637,806.86	149,534,761.96
	2	AFIKPO NORTH	117,861,597.81	(3,544,895.25)	27,920,910.61	142,237,613.17
	3	AFIKPO SOUTH	118,876,222.73	(3,555,041.50)	27,947,610.87	143,268,792.10
	4	EBONYI	114,629,895.95	(3,512,578.23)	26,196,456.59	137,313,774.31
	5	EZZA NORTH	114,257,915.63	(3,508,858.43)	27,284,274.67	138,033,331.87
	6	EZZA SOUTH	118,758,760.68	(3,553,866.88)	26,565,279.16	141,770,172.96
	7	IKWO	138,760,564.84	(3,753,884.92)	31,279,755.99	166,286,435.90
	8	ISHIELU	122,910,411.38	(3,595,383.38)	27,598,712.13	146,913,740.13
	9	IVO	111,204,475.13	(3,478,324.02)	25,853,697.17	133,579,848.28
	10	IZZI	154,462,534.89	(3,910,904.62)	32,407,305.90	182,958,936.17
	11	OHAOZARA	119,829,728.05	(3,564,576.55)	27,458,434.45	143,723,585.95
	12	OHAIKWU	132,222,900.15	(3,688,508.27)	30,221,765.74	158,756,157.62
	13	ONICHA	144,816,883.44	(3,814,448.10)	32,566,928.23	173,569,363.57
<b>EBONYI TOTAL</b>			<b>1,634,110,309.26</b>	<b>(47,102,733.61)</b>	<b>370,938,938.35</b>	<b>1,957,946,513.99</b>
EDO	1	AKOKO EDO	150,350,702.37	-	34,954,028.39	185,304,730.76
	2	EGOR	142,800,451.17	-	39,459,420.82	182,259,871.99
	3	ESAN CENTRAL	94,493,674.07	-	25,872,467.60	120,366,141.67
	4	ESAN NORTH EAST	97,284,021.56	-	26,685,406.30	123,969,427.85
	5	ESAN SOUTH EAST	116,482,527.42	-	29,487,195.22	145,969,722.64
	6	ESAN WEST	99,005,937.22	-	27,061,642.38	126,067,579.60
	7	ETSAKO CENTRAL	99,097,001.19	-	25,250,716.61	124,347,717.80
	8	ETSAKO EAST	114,960,782.89	-	28,228,924.12	143,189,707.01
	9	ETSAKO WEST	126,528,452.00	-	31,218,251.91	157,746,703.91
	10	IGUEBEN	92,068,016.18	-	23,806,470.44	115,874,486.62
	11	IKPOBA OKHA	157,978,448.03	-	41,266,871.50	199,245,319.53
	12	OREDO	162,584,956.34	-	41,473,349.59	204,058,305.93
	13	ORHIONWON	127,435,270.70	-	30,355,735.31	157,791,006.00
	14	OVI NORTH EAST	121,531,858.73	-	28,683,755.10	150,215,613.83
	15	OVI SOUTH WEST	132,642,024.15	-	27,612,675.35	160,254,699.50
	16	OWAN EAST	116,354,609.40	-	28,714,799.21	145,069,408.61
	17	OWAN WEST	95,426,579.17	-	25,413,640.28	120,840,219.45
	18	UHUNMWODE	118,748,750.55	-	26,770,372.17	145,519,122.72
<b>EDO TOTAL</b>			<b>2,165,774,063.13</b>	<b>-</b>	<b>542,315,722.28</b>	<b>2,708,089,785.42</b>

EKITI	1	ADO EKITI	139,532,308.65	-	36,202,787.61	175,735,096.26
	2	AIYEKIRE	106,174,658.20	-	26,911,099.89	133,085,758.09
	3	EFON	101,236,043.71	-	23,363,499.37	124,599,543.08
	4	EKITI EAST	104,531,711.10	-	26,318,134.21	130,849,845.31
	5	EKITI SOUTH WEST	110,719,452.25	-	27,900,573.01	138,620,025.26
	6	EKITI WEST	112,868,324.66	-	28,747,046.29	141,615,370.95
	7	EMURE	93,004,200.38	-	23,765,624.86	116,769,825.24
	8	IDO-OSI	114,573,734.89	-	27,543,623.65	142,117,358.54
	9	IJERO	122,589,342.25	-	31,151,401.09	153,740,743.35
	10	IKERE	107,047,416.59	-	26,862,564.51	133,909,981.10
	11	IKOLE	114,718,957.09	-	28,083,536.34	142,802,493.43
	12	ILEJEMEJI	80,505,208.22	-	20,849,215.98	101,354,424.20
	13	IREPODUN/IFELODUN	102,034,918.97	-	25,808,107.27	127,843,026.24
	14	ISE/ORUN	99,569,463.50	-	24,916,457.85	124,485,921.35
	15	MOBA	106,789,592.70	-	26,812,812.85	133,602,405.55
	16	OYE	103,807,813.33	-	26,101,230.86	129,909,044.19
<b>EKITI TOTAL</b>			<b>1,719,703,146.51</b>	<b>-</b>	<b>431,337,715.63</b>	<b>2,151,040,862.15</b>
ENUGU	1	AGWU	130,037,162.71	-	29,715,281.57	159,752,444.29
	2	ANINRI	109,565,654.98	-	25,984,717.72	135,550,372.70
	3	ENUGU EAST	148,308,726.79	-	34,404,042.76	182,712,769.55
	4	ENUGU NORTH	139,415,651.19	-	32,421,100.17	171,836,751.36
	5	ENUGU SOUTH	134,798,879.22	-	29,749,395.34	164,548,274.56
	6	EZEAGU	129,604,846.61	-	28,069,480.35	157,674,326.96
	7	IGBO ETITI	130,860,188.17	-	30,358,983.53	161,219,171.70
	8	IGBO EZE NORTH	141,632,242.65	-	33,265,488.41	174,897,731.05
	9	IGBO EZE SOUTH	128,874,908.96	-	26,772,693.70	155,647,602.66
	10	ISI UZO	120,519,627.60	-	26,835,650.70	147,355,278.30
	11	NKANU EAST	126,175,948.80	-	26,856,443.30	153,032,392.10
	12	NKANU WEST	122,508,000.95	-	26,736,031.54	149,244,032.48
	13	NSUKKA	158,663,887.46	-	36,173,093.73	194,836,981.18
	14	OJI RIVER	108,865,744.45	-	25,571,414.03	134,437,158.48
	15	UDENU	120,496,773.55	-	28,576,148.04	149,072,921.59
	16	UDI	136,822,479.69	-	31,792,688.60	168,615,168.30
	17	UZO UWANI	113,307,922.93	-	25,449,380.56	138,757,303.49
<b>ENUGU TOTAL</b>			<b>2,200,458,646.71</b>	<b>-</b>	<b>498,732,034.05</b>	<b>2,699,190,680.76</b>

GOMBE	1	AKKO	180,784,786.40	(4,907,596.13)	37,482,375.75	213,359,566.02
	2	BALANGA	131,291,786.42	(4,907,596.13)	30,225,003.98	156,609,194.27
	3	BILLIRI	132,142,298.45	(4,907,596.13)	29,622,365.97	156,857,068.29
	4	DUKKU	143,986,865.23	(4,907,596.13)	29,914,620.79	168,993,889.89
	5	FUNAKAYE	140,046,932.18	(4,907,596.13)	31,588,280.62	166,727,616.67
	6	GOMBE	152,493,319.11	(4,907,596.13)	33,436,621.50	181,022,344.49
	7	KALTUNGO	119,568,853.67	(4,907,596.13)	26,590,989.63	141,252,247.17
	8	KWAMI	128,259,620.32	(4,907,596.13)	29,225,858.54	152,577,882.73
	9	NAFADA	116,932,055.05	(4,907,596.13)	25,917,981.11	137,942,440.03
	10	SHOMGOM	110,895,251.35	(4,907,596.13)	26,690,319.20	132,677,974.42
	11	YAMALTU/DEBA	151,354,033.40	(4,907,596.13)	32,698,049.67	179,144,486.93
<b>GOMBE TOTAL</b>			<b>1,507,755,801.58</b>	<b>(53,983,557.43)</b>	<b>333,392,466.75</b>	<b>1,787,164,710.90</b>
IMO	1	ABOH MBAISE	118,312,869.00	-	29,437,275.67	147,750,144.67
	2	AHIAZU MBAISE	111,338,373.45	-	28,003,802.27	139,342,175.72
	3	EHIME MBANO	102,285,403.30	-	25,688,757.20	127,974,160.50
	4	EZINIHITTE MBAISE	108,788,416.84	-	27,696,314.98	136,484,731.82
	5	IDEATO NORTH	116,654,505.75	-	27,280,057.47	143,934,563.22
	6	IDEATO SOUTH	117,045,120.24	-	27,365,370.86	144,410,491.10
	7	IHITTE UBOMA	104,761,555.82	-	25,098,745.34	129,860,301.16
	8	IKEDURU	110,964,184.73	-	26,753,581.79	137,717,766.52
	9	ISIALA MBANO	124,843,682.31	-	29,615,895.14	154,459,577.45
	10	ISU	110,344,342.53	-	27,631,157.10	137,975,499.63
	11	MBAITOLI	136,105,115.41	-	31,864,218.54	167,969,333.95
	12	NGOR/OKPALA	115,593,446.11	-	27,368,440.52	142,961,886.63
	13	NJABA	104,424,126.33	-	26,509,978.18	130,934,104.52
	14	NKWANGELE	101,621,683.77	-	25,546,336.55	127,168,020.32
	15	NKWERRE	90,528,811.57	-	22,747,733.12	113,276,544.70
	16	OBOWO	98,132,049.40	-	24,946,420.69	123,078,470.09
	17	OGUTA	115,203,505.97	-	26,388,234.30	141,591,740.27
	18	OHAJI/EGBEMA	124,694,239.14	-	28,677,737.48	153,371,976.62
	19	OKIGWE	109,250,399.70	-	25,764,398.26	135,014,797.96
	20	ONUIMO	97,057,536.76	-	23,853,679.57	120,911,216.33
	21	ORLU	106,749,953.57	-	26,371,380.13	133,121,333.70
	22	ORSU	103,844,552.02	-	25,055,828.01	128,900,380.03
	23	ORU	100,444,479.63	-	24,581,999.90	125,026,479.53
	24	ORU WEST	103,908,491.68	-	24,910,395.62	128,818,887.30
	25	OWERRI MUNICIPAL	104,860,072.90	-	25,473,417.64	130,333,490.53
	26	OWERRI NORTH	111,553,293.08	-	28,264,028.37	139,817,321.45
	27	OWERRI WEST	99,793,863.52	-	23,854,722.10	123,648,585.62
<b>IMO TOTAL</b>			<b>2,949,104,074.53</b>	<b>-</b>	<b>716,749,906.79</b>	<b>3,665,853,981.32</b>

JIGAWA	1	AUYO	104,212,553.85	-	26,041,508.71	130,254,062.56
	2	BABURA	123,253,358.16	-	30,449,077.43	153,702,435.60
	3	BIRNIN KUDU	152,960,778.85	-	36,546,233.47	189,507,012.33
	4	BIRNIWA	115,696,948.34	-	26,639,687.02	142,336,635.37
	5	GAGARAWA	99,278,074.35	-	23,052,528.43	122,330,602.78
	6	BUJI	97,389,154.55	-	24,035,804.31	121,424,958.85
	7	DUTSE	136,707,635.97	-	32,652,398.45	169,360,034.42
	8	GARKI	114,734,481.43	-	27,213,308.06	141,947,789.48
	9	GUMEL	100,499,791.45	-	24,602,822.67	125,102,614.12
	10	GURI	106,172,559.25	-	25,057,885.32	131,230,444.57
	11	GWARAM	147,692,190.30	-	34,183,695.55	181,875,885.85
	12	GWIIWA	109,198,221.58	-	25,608,049.52	134,806,271.09
	13	HADEJIA	92,181,098.60	-	24,514,034.20	116,695,132.80
	14	JAHUN	126,699,978.49	-	31,664,952.47	158,364,930.96
	15	KAFIN HAUSA	142,505,040.19	-	34,095,428.34	176,600,468.53
	16	KAUGAMA	104,442,472.11	-	25,807,229.92	130,249,702.03
	17	KAZAURE	110,519,933.73	-	27,749,687.74	138,269,621.47
	18	KIRI-KASAMMA	115,270,358.81	-	29,488,910.88	144,759,269.69
	19	KIYAWA	119,091,178.29	-	28,411,054.72	147,502,233.01
	20	MAIGATARI	120,120,922.23	-	28,805,013.76	148,925,935.98
	21	MALAM MADORI	112,529,218.57	-	27,744,996.37	140,274,214.94
	22	MIGA	103,218,451.86	-	25,834,335.60	129,052,787.47
	23	RINGIM	126,671,593.49	-	29,517,927.86	156,189,521.35
	24	RONI	93,674,714.59	-	22,903,389.28	116,578,103.87
	25	SULE TAKARKAR	117,572,952.83	-	25,974,787.04	143,547,739.87
	26	TAURA	106,932,004.71	-	26,027,376.69	132,959,381.40
	27	YANKWASHI	99,085,831.25	-	23,942,440.30	123,028,271.55
<b>JIGAWA TOTAL</b>			<b>3,098,311,497.83</b>	<b>-</b>	<b>748,564,564.11</b>	<b>3,846,876,061.94</b>
KADUNA	1	BIRNIN GWARI	185,517,242.70	-	33,722,903.70	219,240,146.41
	2	CHIKUN	188,638,818.81	-	40,434,860.56	229,073,679.37
	3	GIWA	156,113,686.87	-	35,695,826.45	191,809,513.32
	4	GWAGWADA	120,205,905.52	-	25,527,779.70	145,733,085.22
	5	IGABI	197,612,095.78	-	44,024,567.55	241,636,663.33
	6	IKARA	132,382,278.57	-	30,338,342.68	162,720,621.26
	7	JABA	115,437,086.54	-	28,105,657.18	143,542,743.72
	8	JEMAA	153,812,349.04	-	35,250,320.29	189,062,669.33
	9	KACHIA	169,671,020.90	-	33,254,404.05	202,925,424.95
	10	KADUNA NORTH	160,288,364.93	-	39,823,476.91	200,111,841.84
	11	KADUNA SOUTH	171,132,903.14	-	42,412,185.08	213,545,088.22
	12	KAGARKO	147,888,616.53	-	33,061,478.80	180,950,095.33
	13	KAURA	128,125,920.25	-	31,997,870.50	160,123,790.75
	14	KAURU	131,927,642.99	-	28,953,057.16	160,880,700.14
	15	KUBAU	152,719,161.67	-	35,442,029.26	188,161,190.93
	16	KUDAN	118,454,106.09	-	27,156,668.83	145,610,774.92
	17	LERE	164,819,772.41	-	38,286,735.51	203,106,507.92
	18	MAKARFI	110,860,105.97	-	27,577,559.79	138,437,665.76
	19	SABON GARI	146,279,768.43	-	35,721,542.09	182,001,310.52
	20	SANGA	122,644,917.01	-	27,755,600.08	150,400,517.09
	21	SOBA	156,327,528.67	-	36,092,160.13	192,419,688.80
	22	ZANGON KATAF	174,898,988.07	-	37,430,068.64	212,329,056.71
	23	ZARIA	178,586,977.66	-	42,748,573.51	221,335,551.17
<b>KADUNA TOTAL</b>			<b>3,484,344,658.54</b>	<b>-</b>	<b>790,813,668.47</b>	<b>4,275,158,327.01</b>

KANO	1	AJINGI	114,602,856.85	-	28,960,675.50	143,563,532.35
	2	ALBASU	117,383,443.60	-	29,888,292.06	147,271,735.67
	3	BAGWAI	107,030,574.21	-	28,306,779.95	135,337,354.16
	4	BEBEJI	116,113,376.12	-	29,813,346.02	145,926,722.14
	5	BICHI	140,733,234.21	-	34,924,040.69	175,657,274.90
	6	BUNKURE	112,122,859.99	-	28,772,673.29	140,895,533.27
	7	DALA	180,978,491.56	-	43,129,763.71	224,108,255.27
	8	DANBATTA	123,303,503.35	-	30,920,103.32	154,223,606.67
	9	DAWAKIN KUDU	132,546,479.79	-	31,929,094.84	164,475,574.64
	10	DAWAKIN TOFA	133,474,797.79	-	33,231,441.63	166,706,239.42
	11	DOGUWA	123,712,690.58	-	27,631,107.20	151,343,797.78
	12	FAGGE	121,199,332.53	-	30,390,731.73	151,590,064.26
	13	GABASAWA	126,636,166.93	-	31,098,896.55	157,735,063.48
	14	GARKO	112,960,029.17	-	28,286,682.37	141,246,711.53
	15	GARUN MALLAM	112,370,576.41	-	25,622,101.46	137,992,677.87
	16	GAYA	121,446,844.92	-	30,517,456.57	151,964,301.50
	17	GEZAWA	138,683,877.91	-	35,211,893.73	173,895,771.64
	18	GWALE	166,735,697.56	-	39,844,763.93	206,580,461.49
	19	GWARZO	114,634,910.95	-	29,531,168.95	144,166,079.91
	20	KABO	110,458,371.58	-	27,784,416.45	138,242,788.03
	21	KANO MUNICIPAL	160,938,988.75	-	40,045,508.13	200,984,496.87
	22	KARAYE	107,111,149.82	-	27,065,015.52	134,176,165.34
	23	KIBIYA	108,097,091.50	-	26,794,479.99	134,891,571.50
	24	KIRU	139,458,254.44	-	34,210,605.32	173,668,859.76
	25	KUMBOTSO	142,495,413.04	-	36,017,534.74	178,512,947.78

19	KANO	26	KUNCHI	109,268,307.77	-	25,304,941.85	134,573,249.62
		27	KURA	107,010,135.88	-	27,250,005.99	134,260,141.87
		28	MADOBI	107,107,003.87	-	26,787,935.25	133,894,939.11
		29	MAKODA	126,939,574.13	-	31,755,919.67	158,695,493.80
		30	MINJIBIR	127,932,619.59	-	31,257,534.27	159,190,153.86
		31	NASSARAWA	221,192,108.88	-	53,432,933.43	274,625,042.31
		32	RANO	110,790,243.37	-	27,298,541.37	138,088,784.74
		33	RIMIN GADO	109,645,896.29	-	24,944,227.82	134,590,124.11
		34	ROGO	131,248,914.86	-	32,065,376.17	163,314,291.03
		35	SHANONO	108,293,005.30	-	27,018,681.03	135,311,686.33
		36	SUMAILA	137,064,594.67	-	33,566,555.86	170,631,150.53
		37	TAKAI	120,364,687.24	-	30,617,481.16	150,982,168.40
		38	TARAUNI	125,161,657.24	-	31,696,148.18	156,857,805.41
		39	TOFA	98,533,955.43	-	24,535,557.58	123,069,513.01
		40	TSANYAWA	108,637,185.09	-	28,007,517.04	136,644,702.13
		41	TUDUN WADA	133,953,507.38	-	32,297,048.64	166,250,556.02
		42	UNGOGO	156,614,648.28	-	40,284,825.79	196,899,474.07
		43	WARAWA	102,207,028.26	-	26,334,088.88	128,541,117.13
		44	WUDIL	120,181,237.64	-	29,600,786.53	149,782,024.17
		<b>KANO TOTAL</b>			<b>5,547,375,324.70</b>	<b>-</b>	<b>1,373,984,680.19</b>



20	KATSINA	1	BAKORI	122,121,724.14	-	26,208,239.65	148,329,963.79
		2	BATAGARAWA	125,839,277.13	-	28,247,189.05	154,086,466.18
		3	BATSARI	136,901,245.15	-	29,660,564.87	166,561,810.02
		4	BAURE	128,358,532.57	-	28,991,436.86	157,349,969.43
		5	BINDAWA	120,043,235.36	-	26,381,125.23	146,424,360.59
		6	CHARANCHI	112,286,608.41	-	25,527,238.43	137,813,846.84
		7	DAN-MUSA	112,654,069.98	-	24,141,721.23	136,795,791.21
		8	DANDUME	120,618,696.75	-	25,997,881.05	146,616,577.80
		9	DANJA	113,134,602.76	-	24,837,433.65	137,972,036.42
		10	DAURA	136,405,660.78	-	30,282,779.20	166,688,439.99
		11	DUTSI	112,577,925.29	-	24,508,458.75	137,086,384.04
		12	DUTSINMA	125,037,142.11	-	27,383,977.43	152,421,119.54
		13	FASKARI	136,262,138.57	-	28,910,930.68	165,173,069.25
		14	FUNTUA	135,943,529.58	-	30,621,600.19	166,565,129.77
		15	INGAWA	118,713,420.25	-	27,388,726.72	146,102,146.97
		16	JIBIA	133,739,607.29	-	27,388,437.13	161,128,044.41
		17	KAFUR	138,057,547.87	-	29,307,611.86	167,365,159.73
		18	KAITA	132,159,030.05	-	28,237,111.30	160,396,141.35
		19	KANKARA	144,927,450.50	-	31,789,692.78	176,717,143.28
		20	KANKIA	115,408,988.55	-	26,327,724.73	141,736,713.28
		21	KATSINA	158,948,678.43	-	36,001,498.27	194,950,176.70
		22	KURFI	111,843,122.08	-	24,367,022.70	136,210,144.79
		23	KUSADA	105,662,102.11	-	23,306,310.30	128,968,412.41
		24	MAIADUA	128,536,363.46	-	29,208,803.55	157,745,167.01
		25	MALUMFASHI	127,909,116.67	-	28,151,334.57	156,060,451.23
		26	MANI	121,330,989.23	-	27,806,490.10	149,137,479.33
		27	MASHI	123,879,215.81	-	27,584,547.87	151,463,763.68
		28	MATAZU	104,345,269.80	-	24,236,359.43	128,581,629.23
		29	MUSAWA	124,855,716.98	-	27,502,304.15	152,358,021.12
		30	RIMI	112,627,371.67	-	26,461,515.58	139,088,887.25
		31	SABUWA	116,691,830.11	-	25,436,712.41	142,128,542.52
		32	SAFANA	125,207,938.20	-	28,201,086.23	153,409,024.43
		33	SANDAMU	121,350,078.19	-	25,508,357.12	146,858,435.31
		34	ZANGO	118,933,033.12	-	26,519,375.78	145,452,408.90
<b>KATSINA TOTAL</b>		<b>4,223,311,258.96</b>	<b>-</b>	<b>932,431,598.87</b>	<b>5,155,742,857.83</b>		
21	KEBBI	1	ALIERU	95,225,379.35	-	22,136,680.74	117,362,060.09
		2	AREWA	155,594,498.99	-	28,974,319.91	184,568,818.90
		3	ARGUNGU	131,055,963.53	-	29,637,714.03	160,693,677.55
		4	AUGIE	108,208,768.57	-	25,108,691.01	133,317,459.58
		5	BAGUDO	144,112,986.09	-	32,089,561.68	176,202,547.77
		6	BIRNIN -KEBBI	176,313,520.72	-	33,862,029.83	210,175,550.55
		7	BUNZA	120,117,522.52	-	25,350,441.23	145,467,963.75
		8	DANDI KAMBA	127,607,422.52	-	26,671,669.32	154,279,091.84
		9	DANKO /WASAGU	158,528,475.43	-	33,675,707.24	192,204,182.68
		10	FAKAI	110,384,544.58	-	25,336,019.62	135,720,564.20
		11	GWANDU	116,594,887.78	-	27,062,384.94	143,657,272.72
		12	JEGA	128,629,504.69	-	29,514,232.60	158,143,737.29
		13	KALGO	107,047,844.68	-	23,262,029.76	130,309,874.44
		14	KOKO/BESSE	122,844,397.67	-	27,270,079.31	150,114,476.98
		15	MAIYAMA	142,119,336.23	-	28,491,051.14	170,610,387.36
		16	NGASKI	113,865,129.65	-	25,541,860.61	139,406,990.26
		17	SAKABA	112,210,534.46	-	23,524,630.50	135,735,164.96
		18	SHANGA	116,446,403.29	-	25,679,705.73	142,126,109.01
		19	SURU	140,884,569.91	-	27,016,687.55	167,901,257.46
		20	YAURI	108,260,052.04	-	24,094,544.77	132,354,596.81
		21	ZURU	129,310,988.29	-	27,903,819.35	157,214,807.64
<b>KEBBI TOTAL</b>		<b>2,665,362,730.99</b>	<b>-</b>	<b>572,203,860.86</b>	<b>3,237,566,591.84</b>		

22	KOGI	1	ADAVI	138,122,698.73	(4,284,409.31)	29,529,997.98	163,368,287.39
		2	AJAKUTA	122,131,635.19	(4,284,409.31)	24,903,904.19	142,751,130.07
		3	ANKPA	154,136,042.34	(4,284,409.31)	33,303,884.58	183,155,517.61
		4	BASSA	122,043,339.70	(4,284,409.31)	25,927,433.16	143,686,363.56
		5	DEKINA	166,871,153.05	(4,284,409.31)	32,896,083.12	195,482,826.86
		6	IBAJI	129,743,542.76	(4,284,409.31)	25,240,292.62	150,699,426.07
		7	IDAH	108,866,615.30	(4,284,409.31)	22,442,036.70	127,024,242.69
		8	IGALAMELA	127,570,079.02	(4,284,409.31)	26,392,341.89	149,678,011.60
		9	IJUMU	125,108,471.84	(4,284,409.31)	24,765,364.06	145,589,426.59
		10	KABBA/BUNU	132,268,039.01	(4,284,409.31)	26,243,260.66	154,226,890.36
		11	KOGI	116,434,049.90	(4,284,409.31)	24,532,011.96	136,681,652.55
		12	KOTONKARFE	148,652,199.15	(4,284,409.31)	29,128,451.67	173,496,241.51
		13	MOPA-MURO	98,119,323.23	(4,284,409.31)	20,369,842.30	114,204,756.22
		14	OFU	142,650,763.29	(4,284,409.31)	28,949,368.85	167,315,722.83
		15	OGORI/MAGONGO	95,256,526.52	(4,284,409.31)	20,114,133.81	111,086,251.02
		16	OKEHI	138,100,254.26	(4,284,409.31)	29,402,867.71	163,218,712.66
		17	OKENE	172,716,742.20	(4,284,409.31)	36,368,158.41	204,800,491.30
		18	OLAMABORO	130,466,169.64	(4,284,409.31)	27,095,004.49	153,276,764.82
		19	OMALA	123,531,363.55	(4,284,409.31)	24,097,741.92	143,344,696.16
		20	YAGBA EAST	132,455,487.60	(4,284,409.31)	26,450,433.76	154,621,512.05
		21	YAGBA WEST	129,603,120.06	(4,284,409.31)	25,936,526.31	151,255,237.06
<b>KOGI TOTAL</b>				<b>2,754,847,616.33</b>	<b>(89,972,595.51)</b>	<b>564,089,140.13</b>	<b>3,228,964,160.96</b>
23	KWARA	1	ASA	111,932,059.34	-	25,108,273.48	137,040,332.82
		2	BARUTEN	184,065,782.72	-	29,916,867.25	213,982,649.97
		3	EDU	141,074,868.49	-	29,454,101.49	170,528,969.98
		4	EKITI	85,911,456.51	-	20,962,205.05	106,873,661.56
		5	IFELODUN	149,065,342.60	-	29,718,961.04	178,784,303.64
		6	ILORIN EAST	128,119,766.13	-	29,618,646.86	157,738,412.99
		7	ILORIN SOUTH	129,500,540.87	-	29,872,386.13	159,372,927.01
		8	ILORIN WEST	152,709,549.68	-	38,906,164.47	191,615,714.15
		9	IREPODUN	110,398,992.61	-	26,392,607.73	136,791,600.34
		10	KAI AMA	146,811,570.38	-	24,976,741.43	171,788,311.81
		11	MORO	116,381,841.33	-	24,086,424.13	140,468,265.46
		12	OFFA	103,374,171.95	-	22,979,145.57	126,353,317.51
		13	OKE-ERO	86,494,909.83	-	21,122,580.32	107,617,490.15
		14	OSIN	86,128,129.79	-	21,245,308.81	107,373,438.60
		15	OYUN	98,343,996.24	-	23,244,352.63	121,588,348.87
		16	PATEGI	119,030,266.39	-	24,290,585.50	143,320,851.88
<b>KWARA TOTAL</b>				<b>1,949,343,244.85</b>	<b>-</b>	<b>421,895,351.89</b>	<b>2,371,238,596.74</b>

24	LAGOS	1	AGEGE	167,036,645.65	-	224,843,194.88	391,879,840.53
		2	AJEROMI/IFELODUN	214,703,530.92	-	237,826,467.56	452,529,998.48
		3	ALIMOSHO	346,250,386.66	-	272,207,183.24	618,457,569.90
		4	AMOWO-ODOFIN	135,329,715.02	-	216,631,969.64	351,961,684.66
		5	APAPA	113,777,925.44	-	210,793,591.74	324,571,517.19
		6	BADAGRY	127,199,522.99	-	212,168,046.58	339,367,569.58
		7	EPE	116,788,595.37	-	208,711,261.67	325,499,857.04
		8	ETI-OSA	140,893,015.79	-	214,872,359.32	355,765,375.10
		9	IBEJU-LEKKI	94,079,419.50	-	205,008,672.27	299,088,091.77
		10	IFAKO/IJAYE	160,414,882.41	-	222,986,282.12	383,401,164.53
		11	IKEJA	138,670,730.13	-	216,344,116.60	355,014,846.73
		12	IKORODU	190,665,375.97	-	229,226,437.99	419,891,813.96
		13	KOSOFE	206,287,617.04	-	236,742,703.75	443,030,320.78
		14	LAGOS ISLAND	111,047,813.85	-	210,334,590.66	321,382,404.52
		15	LAGOS MAINLAND	133,997,021.93	-	216,606,138.16	350,603,160.09
		16	MUSHIN	200,603,609.01	-	234,867,083.44	435,470,692.45
		17	OJO	194,649,494.09	-	232,843,540.25	427,493,034.35
		18	OSHODI/ISOLO	198,753,411.66	-	234,201,025.09	432,954,436.74
		19	SOMOLU	153,717,179.55	-	221,526,455.97	375,243,635.52
		20	SURULERE	175,832,893.95	-	227,393,677.09	403,226,571.04
<b>LAGOS TOTAL</b>				<b>3,320,698,786.93</b>	<b>-</b>	<b>4,486,134,798.02</b>	<b>7,806,833,584.96</b>
25	NASSARAWA	1	AKWANGA	115,047,689.56	(3,018,317.48)	24,922,299.56	136,951,671.65
		2	AWE	129,679,519.17	(3,018,317.48)	24,872,721.65	151,533,923.34
		3	DOMA	132,780,316.02	(3,018,317.48)	26,438,422.12	156,200,420.66
		4	KARU	156,662,678.29	(3,018,317.48)	30,253,488.50	183,897,849.31
		5	KEANA	111,863,894.17	(3,018,317.48)	22,942,832.07	131,788,408.76
		6	KEFFI	105,189,457.81	(3,018,317.48)	23,719,571.94	125,890,712.27
		7	KOKONA	120,188,403.38	(3,018,317.48)	24,709,102.97	141,879,188.88
		8	LAFIA	188,065,868.67	(3,018,317.48)	37,506,863.92	222,554,415.11
		9	NASARAWA	174,289,018.59	(3,018,317.48)	29,347,533.31	200,618,234.43
		10	NASARAWA EGGON	133,328,445.66	(3,018,317.48)	26,989,918.43	157,300,046.61
		11	OBI	127,621,087.78	(3,018,317.48)	26,975,149.31	151,577,919.61
		12	TOTO	135,588,245.65	(3,018,317.48)	25,249,363.17	157,819,291.34
		13	WAMBA	108,845,527.48	(3,018,317.48)	22,574,530.76	128,401,740.76
<b>NASSARAWA TOTAL</b>				<b>1,739,150,152.24</b>	<b>(39,238,127.24)</b>	<b>346,501,797.73</b>	<b>2,046,413,822.73</b>

26	NIGER	1	AGAIE	119,683,746.60	-	25,535,560.23	145,219,306.84
		2	AGWARA	102,756,656.91	-	21,163,089.89	123,919,746.80
		3	BIDA	117,677,704.91	-	28,736,926.25	146,414,631.16
		4	BORGU	191,562,017.10	-	27,797,726.06	219,359,743.15
		5	BOSSO	114,986,193.11	-	26,372,592.86	141,358,785.97
		6	EDATI	121,104,831.70	-	27,123,327.50	148,228,159.20
		7	GBAKO	114,709,004.56	-	25,220,427.76	139,929,432.32
		8	GURARA	102,499,763.27	-	23,106,879.82	125,606,643.09
		9	KATCHA	110,603,145.15	-	24,914,040.92	135,517,186.07
		10	KONTAGORA	121,805,132.03	-	26,638,147.43	148,443,279.47
		11	LAPAI	118,978,608.14	-	24,216,185.52	143,194,793.67
		12	LAVUN	138,445,986.38	-	29,995,834.44	168,441,820.82
		13	MAGAMA	141,820,062.32	-	28,358,836.78	170,178,899.10
		14	MARIGA	157,032,447.90	-	29,388,447.15	186,420,895.05
		15	MASHEGU	185,288,525.00	-	30,291,506.43	215,580,031.43
		16	MINNA	117,349,190.22	-	29,504,225.47	146,853,415.68
		17	MOKWA	159,278,159.97	-	32,024,126.91	191,302,286.88
		18	MUYA	107,588,974.84	-	23,841,107.79	131,430,082.64
		19	PAIKORO	123,822,518.37	-	26,993,880.51	150,816,398.88
		20	RAFI	142,815,407.63	-	28,374,822.18	171,190,229.81
		21	RIJAU	134,350,810.14	-	28,034,495.32	162,385,305.47
		22	SHIRORO	158,823,242.58	-	31,471,993.50	190,295,236.08
		23	SULEJA	116,151,425.45	-	30,381,627.02	146,533,052.48
		24	TAFA	94,528,823.91	-	22,676,548.21	117,205,372.12
		25	WUSHISHI	105,370,400.53	-	22,574,554.41	127,944,954.94
<b>NIGER TOTAL</b>			<b>3,219,032,778.74</b>	<b>-</b>	<b>674,736,910.36</b>	<b>3,893,769,689.10</b>	
27	OGUN	1	ABEOKUTA NORTH	118,300,902.85	(5,788,847.52)	31,006,634.30	143,518,689.64
		2	ABEOKUTA SOUTH	122,127,580.87	(5,788,847.52)	33,841,668.23	150,180,401.57
		3	ADO-ODO/OTA	187,714,134.76	(5,788,847.52)	49,843,691.10	231,768,978.34
		4	EGBADO NORTH	123,423,619.43	(5,788,847.52)	29,877,057.26	147,511,829.17
		5	EGBADO SOUTH	110,609,614.39	(5,788,847.52)	29,125,511.77	133,946,278.64
		6	EWEKORO	84,137,945.29	(5,788,847.52)	22,540,569.35	100,889,667.12
		7	REMO NORTH	81,965,226.93	(5,788,847.52)	22,815,969.99	98,992,349.40
		8	IFO	184,049,443.48	(5,788,847.52)	49,743,608.59	228,004,204.55
		9	IJEBU EAST	109,532,305.03	(5,788,847.52)	25,728,382.52	129,471,840.04
		10	IJEBU NORTH	136,849,904.95	(5,788,847.52)	35,814,243.46	166,875,300.90
		11	IJEBU ODE	105,579,761.56	(5,788,847.52)	28,267,281.11	128,058,195.15
		12	IKENNE	95,386,696.19	(5,788,847.52)	26,222,945.33	115,820,793.99
		13	IJEBU NORTHEAST	86,015,714.44	(5,788,847.52)	23,263,271.61	103,490,138.54
		14	IMEKO-AFON	98,885,987.26	(5,788,847.52)	24,107,891.52	117,205,031.25
		15	IPOKIA	103,574,976.68	(5,788,847.52)	28,058,428.38	125,844,557.54
		16	OBAFEMI/OWODE	125,584,970.77	(5,788,847.52)	32,600,656.73	152,396,779.98
		17	ODEDAH	105,426,074.93	(5,788,847.52)	25,685,117.69	125,322,345.09
		18	ODOGBOLU	97,982,569.46	(5,788,847.52)	26,708,762.49	118,902,484.43
		19	OGUN WATERSIDE	93,067,979.21	(5,788,847.52)	23,570,295.55	110,849,427.25
		20	SHAGAMU	126,230,937.02	(5,788,847.52)	34,023,183.61	154,465,273.11
<b>OGUN TOTAL</b>			<b>2,296,446,345.50</b>	<b>(115,776,950.40)</b>	<b>602,845,170.60</b>	<b>2,783,514,565.70</b>	

28	ONDO	1	AKOKO NORTH EAST	121,676,475.14	(2,620,951.49)	28,197,988.10	147,253,511.75
		2	AKOKO NORTH WEST	128,714,196.64	(2,620,951.49)	30,421,059.19	156,514,304.34
		3	AKOKO SOUTH WEST	131,041,646.80	(2,620,951.49)	31,330,026.13	159,750,721.44
		4	AKOKO SOUTH EAST	97,195,837.80	(2,620,951.49)	22,812,587.80	117,387,474.11
		5	AKURE NORTH	101,849,475.16	(2,620,951.49)	25,659,900.36	124,888,424.04
		6	AKURE SOUTH	156,518,692.14	(2,620,951.49)	38,495,945.19	192,393,685.84
		7	IDANRE	110,233,230.32	(2,620,951.49)	25,511,456.23	133,123,735.06
		8	IFEDORE	111,060,484.40	(2,620,951.49)	28,251,156.93	136,690,689.84
		9	OKITIPUPA	133,521,821.20	(2,620,951.49)	31,566,274.13	162,467,143.83
		10	ILAJE	144,887,561.27	(2,620,951.49)	34,870,502.72	177,137,112.50
		11	ESE-EDO	110,860,612.74	(2,620,951.49)	27,014,663.04	135,254,324.30
		12	ILE-OLUJI-OKEIGBO	114,748,000.92	(2,620,951.49)	28,050,934.00	140,177,983.43
		13	IRELE	106,637,198.13	(2,620,951.49)	26,446,370.48	130,462,617.12
		14	ODIGBO	133,364,367.95	(2,620,951.49)	31,380,125.30	162,123,541.76
		15	ONDO EAST	88,509,728.27	(2,620,951.49)	22,368,471.68	108,257,248.45
		16	ONDO WEST	146,282,489.52	(2,620,951.49)	34,468,377.23	178,129,915.26
		17	OSE	117,864,001.22	(2,620,951.49)	26,431,022.18	141,674,071.91
		18	OWO	138,285,700.76	(2,620,951.49)	30,716,094.08	166,380,843.36
<b>ONDO TOTAL</b>				<b>2,193,251,520.38</b>	<b>(47,177,126.82)</b>	<b>523,992,954.76</b>	<b>2,670,067,348.32</b>
29	OSUN	1	ATAKUMOSA EAST	86,422,094.46	(2,734,288.18)	22,560,019.04	106,247,825.32
		2	ATAKUMOSA WEST	86,664,520.39	(2,734,288.18)	22,122,505.58	106,052,737.79
		3	AIYEDADE	107,969,435.02	(2,734,288.18)	26,857,253.75	132,092,400.60
		4	AIYEDIRE	95,442,594.09	(2,734,288.18)	22,539,689.78	115,247,995.69
		5	BOLUWADURO	90,318,640.49	(2,734,288.18)	22,245,987.01	109,830,339.32
		6	BORIPE	102,868,495.33	(2,734,288.18)	26,218,185.25	126,352,392.39
		7	EDE NORTH	86,219,082.93	(2,734,288.18)	23,002,165.95	106,486,960.69
		8	EDE SOUTH	89,542,943.94	(2,734,288.18)	22,550,636.31	109,359,292.06
		9	EGBEDORE	88,069,928.36	(2,734,288.18)	22,457,967.32	107,793,607.50
		10	EJIGBO	99,976,771.95	(2,734,288.18)	25,829,149.25	123,071,633.02
		11	IFE CENTRAL	105,858,467.09	(2,734,288.18)	27,833,869.05	130,958,047.96
		12	IFE EAST	122,347,993.18	(2,734,288.18)	29,040,477.18	148,654,182.19
		13	IFE NORTH	114,045,977.29	(2,734,288.18)	27,048,499.38	138,360,188.48
		14	IFE SOUTH	99,412,770.57	(2,734,288.18)	25,985,354.42	122,663,836.80
		15	IFEDAYO	78,120,668.19	(2,734,288.18)	20,293,161.85	95,679,541.86
		16	IFELODUN	100,665,874.47	(2,734,288.18)	23,750,294.27	121,681,880.56
		17	ILA	88,750,731.90	(2,734,288.18)	21,740,593.52	107,757,037.23
		18	ILESHA EAST	92,523,598.82	(2,734,288.18)	24,320,092.71	114,109,403.35
		19	ILESHA WEST	98,046,738.66	(2,734,288.18)	24,144,542.89	119,456,993.37
		20	IREPODUN	97,031,736.87	(2,734,288.18)	25,067,873.52	119,365,322.21
		21	IREWOLE	104,984,682.35	(2,734,288.18)	26,463,815.98	128,714,210.16
		22	ISOKAN	95,291,011.46	(2,734,288.18)	24,122,649.85	116,679,373.13
		23	IWO	117,173,670.85	(2,734,288.18)	29,231,027.79	143,670,410.46
		24	OBOKUN	97,167,849.04	(2,734,288.18)	24,894,930.02	119,328,490.88
		25	ODO-OTIN	128,017,431.98	(2,734,288.18)	25,914,230.97	151,197,374.77
		26	OLA-OLUWA	87,624,947.27	(2,734,288.18)	22,582,954.62	107,473,613.70
		27	OLORUNDA	105,986,551.75	(2,734,288.18)	25,778,181.31	129,030,444.88
		28	ORIADE	106,326,382.25	(2,734,288.18)	26,754,449.09	130,346,543.17
		29	OROLU	93,697,529.23	(2,734,288.18)	24,116,858.03	115,080,099.09
		30	OSOGBO	104,245,516.63	(2,734,288.18)	27,222,253.73	128,733,482.17
<b>OSUN TOTAL</b>				<b>2,970,814,636.81</b>	<b>(82,028,645.40)</b>	<b>742,689,669.41</b>	<b>3,631,475,660.82</b>

30	OYO	1	AFUJO	102,597,405.87	(2,536,017.62)	28,641,206.59	128,702,594.83
		2	AKINYELE	119,146,195.02	(2,536,017.62)	33,111,674.39	149,721,851.79
		3	ATIBA	118,682,629.26	(2,536,017.62)	30,698,979.38	146,845,591.02
		4	ATISBO	127,154,473.59	(2,536,017.62)	27,287,023.09	151,905,479.06
		5	EGBEDA	129,010,969.04	(2,536,017.62)	37,178,337.07	163,653,288.49
		6	IBADAN NORTH	132,597,015.80	(2,536,017.62)	38,639,147.83	168,700,146.01
		7	IBADAN NORTH EAST	143,753,774.02	(2,536,017.62)	40,006,247.07	181,224,003.47
		8	IBADAN NORTH WEST	105,797,502.10	(2,536,017.62)	29,722,016.57	132,983,501.05
		9	IBADAN SOUTH EAST	125,559,307.44	(2,536,017.62)	36,279,042.47	159,302,332.28
		10	IBADAN SOUTH WEST	131,454,825.17	(2,536,017.62)	37,236,950.21	166,155,757.76
		11	IBARAPA CENTRAL	95,072,834.07	(2,536,017.62)	26,834,508.84	119,371,325.28
		12	IBARAPA NORTH	99,149,594.63	(2,536,017.62)	26,725,217.35	123,338,794.36
		13	IDO	97,196,663.30	(2,536,017.62)	26,850,841.75	121,511,487.42
		14	SAKI WEST	144,362,701.04	(2,536,017.62)	36,971,511.48	178,798,194.90
		15	IFELOJU	98,441,875.34	(2,536,017.62)	27,717,586.37	123,623,444.09
		16	IREPO	103,300,775.15	(2,536,017.62)	27,968,198.06	128,732,955.60
		17	ISEYIN	134,964,205.02	(2,536,017.62)	35,750,829.24	168,179,016.64
		18	ITESIWAJU	116,700,199.04	(2,536,017.62)	28,321,440.66	142,485,622.08
		19	IWAJOWA	107,132,488.99	(2,536,017.62)	26,834,566.75	131,431,038.13
		20	OLORUNSOGO	96,734,528.78	(2,536,017.62)	25,605,486.39	119,803,997.55
		21	KAJOLA	119,466,573.32	(2,536,017.62)	32,511,526.86	149,442,082.56
		22	LAGELU	110,657,661.19	(2,536,017.62)	29,439,549.92	137,561,193.48
		23	OGBOMOSHO NORTH	114,558,477.99	(2,536,017.62)	32,379,647.30	144,402,107.67
		24	OGBOMOSHO SOUTH	98,070,411.67	(2,536,017.62)	26,709,174.03	122,243,568.08
		25	OGO-OLUWA	89,744,085.38	(2,536,017.62)	24,645,493.59	111,853,561.35
		26	OLUYOLE	118,960,896.81	(2,536,017.62)	32,611,609.36	149,036,488.55
		27	ONA-ARA	129,611,222.00	(2,536,017.62)	36,221,877.29	163,297,081.66
		28	ORELOPE	99,269,873.70	(2,536,017.62)	26,919,185.12	123,653,041.20
		29	ORIRE	119,383,527.57	(2,536,017.62)	29,594,249.21	146,441,759.15
		30	OYO EAST	100,799,531.24	(2,536,017.62)	28,043,086.19	126,306,599.81
		31	OYO WEST	101,239,566.23	(2,536,017.62)	28,760,691.66	127,464,240.27
		32	SAKI EAST	100,747,953.73	(2,536,017.62)	27,254,067.68	125,466,003.79
		33	IFEDAPO	116,131,125.01	(2,536,017.62)	29,098,585.96	142,693,693.35
OYO TOTAL		3,747,450,868.50	(83,688,581.46)	1,012,569,555.71	4,676,331,842.75		
31	PLATEAU	1	BARKIN LADI	136,986,734.90	-	28,816,076.33	165,802,811.23
		2	BASSA	138,185,888.06	-	29,487,463.14	167,673,351.20
		3	BOKKOS	137,583,728.06	-	29,000,661.37	166,584,389.43
		4	JOS EAST	104,452,536.77	-	23,622,848.34	128,075,385.11
		5	JOS NORTH	181,733,158.61	-	43,529,189.41	225,262,348.02
		6	JOS SOUTH	157,152,944.82	-	36,429,354.93	193,582,299.74
		7	KANAM	137,955,691.14	-	28,273,441.49	166,229,132.63
		8	KANKE	121,837,129.31	-	25,697,591.14	147,534,720.45
		9	LANGTANG NORTH	124,965,385.74	-	26,810,719.43	151,776,105.17
		10	LANGTANG SOUTH	118,547,778.74	-	24,821,927.12	143,369,705.86
		11	MANGU	163,789,131.07	-	35,746,789.91	199,535,920.98
		12	MIKANG	110,271,415.00	-	24,306,803.39	134,578,218.39
		13	PANKSHIN	147,214,472.82	-	29,766,975.98	176,981,448.80
		14	QUAN-PAN	147,001,552.01	-	30,070,698.58	177,072,250.59
		15	RIYOM	116,171,838.07	-	26,284,475.42	142,456,313.49
		16	SHENDAM	148,024,021.70	-	30,712,894.67	178,736,916.37
		17	WASE	157,276,181.99	-	28,031,112.08	185,307,294.08
PLATEAU TOTAL		2,349,149,588.79	-	501,409,022.73	2,850,558,611.53		

32	RIVERS	1	AHOADA	104,644,741.47	-	32,270,464.48	136,915,205.95
		2	AHOADA WEST	130,745,477.49	-	37,059,018.58	167,804,496.07
		3	AKUKUTORU	120,444,009.62	-	31,648,365.99	152,092,375.61
		4	ANDONI	128,571,567.04	-	34,834,036.19	163,405,603.23
		5	ASARITORU	119,346,580.46	-	35,360,569.80	154,707,150.26
		6	BONNY	119,326,637.85	-	35,085,922.08	154,412,559.93
		7	DEGEMA	129,322,771.01	-	37,079,174.09	166,401,945.10
		8	ELEME	125,289,302.24	-	33,668,434.08	158,957,736.32
		9	EMOHUA	119,504,284.25	-	34,306,517.98	153,810,802.23
		10	ETCHE	140,138,007.12	-	37,060,698.21	177,198,705.33
		11	GONAKA	124,806,949.96	-	35,866,079.12	160,673,029.09
		12	IKWERRE	119,450,957.64	-	33,601,364.90	153,052,322.54
		13	KHANA	141,809,048.94	-	39,653,286.89	181,462,335.83
		14	OBIO/AKPOR	173,660,560.73	-	49,532,495.99	223,193,056.72
		15	OBUA/ODUAL	140,203,687.43	-	39,002,924.36	179,206,611.78
		16	OGBA/EGBEMA/NDONI	141,477,813.74	-	39,062,116.67	180,539,930.42
		17	OGU/BOLO	97,201,577.54	-	26,938,290.94	124,139,868.47
		18	OKRIKA	119,606,956.35	-	35,472,120.09	155,079,076.44
		19	OMUMMA	94,800,305.88	-	28,425,801.94	123,226,107.82
		20	OPOBO/NKORO	102,542,589.87	-	31,388,024.05	133,930,613.92
		21	OYIGBO	105,907,831.36	-	29,718,592.24	135,626,423.60
		22	PORT HARCOURT	196,684,594.03	-	53,953,154.21	250,637,748.24
		23	TAI	116,414,892.88	-	29,435,372.64	145,850,265.53
<b>RIVERS TOTAL</b>		<b>2,911,901,144.88</b>	<b>-</b>	<b>820,422,825.54</b>	<b>3,732,323,970.41</b>		
33	SOKOTO	1	BINJI	109,070,630.67	(1,564,740.79)	23,910,527.98	131,416,417.86
		2	BODINGA	124,158,924.75	(1,564,740.79)	27,986,747.16	150,580,931.12
		3	DANGE-SHUNI	133,801,880.30	(1,564,740.79)	29,095,299.92	161,332,439.43
		4	GADA	145,277,039.26	(1,564,740.79)	32,206,719.10	175,919,017.57
		5	GORONYO	136,662,824.91	(1,564,740.79)	28,385,802.99	163,483,887.10
		6	GUDU	123,831,988.34	(1,564,740.79)	23,361,290.48	145,628,538.03
		7	GWADABAWA	141,433,800.69	(1,564,740.79)	31,227,381.66	171,096,441.56
		8	ILLELA	120,686,978.48	(1,564,740.79)	26,543,601.43	145,665,839.12
		9	ISA	136,608,670.25	(1,564,740.79)	26,289,572.57	161,333,502.03
		10	KEBBE	123,338,610.41	(1,564,740.79)	25,047,518.54	146,821,388.16
		11	KWARE	114,372,771.35	(1,564,740.79)	25,582,739.86	138,390,770.42
		12	RABAH	136,174,699.93	(1,564,740.79)	26,466,917.84	161,076,876.99
		13	SABON BIRNI	142,874,739.41	(1,564,740.79)	29,851,305.11	171,161,303.72
		14	SHAGARI	128,737,709.23	(1,564,740.79)	26,886,708.36	154,059,676.80
		15	SILAME	115,276,732.22	(1,564,740.79)	23,872,939.12	137,584,930.56
		16	SOKOTO NORTH	128,099,873.04	(1,564,740.79)	31,313,563.81	157,848,696.06
		17	SOKOTO SOUTH	127,065,018.41	(1,564,740.79)	29,116,613.79	154,616,891.41
		18	TAMBUWAL	142,276,799.17	(1,564,740.79)	30,855,141.92	171,567,200.30
		19	TANGAZA	131,173,475.07	(1,564,740.79)	24,421,713.29	154,030,447.56
		20	TURETA	119,369,776.25	(1,564,740.79)	21,787,423.56	139,592,459.02
		21	WAMAKKO	123,051,873.16	(1,564,740.79)	28,230,756.19	149,717,888.55
		22	WURNO	118,395,022.39	(1,564,740.79)	27,228,077.74	144,058,359.34
		23	YABO	110,995,307.43	(1,564,740.79)	24,488,782.47	133,919,349.10
<b>SOKOTO TOTAL</b>		<b>2,932,735,145.11</b>	<b>(35,989,038.17)</b>	<b>624,157,144.88</b>	<b>3,520,903,251.82</b>		

34	TARABA	1	ARDO KOLA	110,170,887.91	-	23,393,686.19	133,564,574.10
		2	BALI	188,527,760.31	-	30,460,507.35	218,988,267.66
		3	DONGA	129,483,892.34	-	26,126,842.14	155,610,734.48
		4	GASHAKA	154,604,541.80	-	23,443,495.77	178,048,037.57
		5	GASSOL	167,026,315.90	-	32,534,786.80	199,561,102.70
		6	IBI	115,707,559.03	-	23,227,634.95	138,935,193.97
		7	JALINGO	111,290,782.23	-	26,458,944.63	137,749,726.86
		8	KARIM LAMIDU	172,738,514.03	-	29,702,301.28	202,440,815.31
		9	KURMI	122,962,058.63	-	23,660,688.71	146,622,747.34
		10	LAU	113,530,587.80	-	23,953,696.46	137,484,284.26
		11	SARDAUNA	169,423,742.44	-	31,358,354.00	200,782,096.45
		12	TAKUM	134,104,369.57	-	26,198,544.77	160,302,914.34
		13	USSA	115,260,916.48	-	24,861,852.54	140,122,769.03
		14	WUKARI	165,094,893.20	-	32,349,275.07	197,444,168.27
		15	YORRO	109,443,599.61	-	23,537,844.38	132,981,443.99
		16	ZING	118,724,381.63	-	25,736,010.69	144,460,392.32
<b>TARABA TOTAL</b>				<b>2,198,094,802.91</b>	<b>-</b>	<b>427,004,465.73</b>	<b>2,625,099,268.63</b>
35	YOBE	1	BADE	122,694,588.35	-	25,912,038.75	148,606,627.10
		2	BURSARI	135,773,709.18	-	24,136,385.11	159,910,094.29
		3	DAMATURU	113,681,955.82	-	22,913,733.65	136,595,689.47
		4	FIKA	127,282,344.18	-	25,744,829.14	153,027,173.32
		5	FUNE	178,523,224.87	-	35,235,581.43	213,758,806.30
		6	GEIDAM	147,949,644.86	-	26,926,358.74	174,876,003.59
		7	GUJBA	136,212,825.77	-	25,350,580.52	161,563,406.29
		8	GULAMI	118,341,006.52	-	23,811,232.80	142,152,239.31
		9	JAKUSKO	156,072,852.01	-	31,084,184.54	187,157,036.55
		10	KARASUWA	110,071,095.46	-	24,012,903.68	134,083,999.14
		11	MACHINA	105,430,608.90	-	21,384,232.01	126,814,840.91
		12	NANGERE	113,037,735.89	-	22,902,671.29	135,940,407.18
		13	NGURU	122,941,907.11	-	26,540,450.32	149,482,357.43
		14	POTISKUM	135,283,583.07	-	29,740,078.79	165,023,661.86
		15	TARMUA	125,474,170.24	-	22,287,638.80	147,761,809.05
		16	YUNUSARI	130,765,590.81	-	25,103,443.91	155,869,034.72
		17	YUSUFARI	130,454,846.02	-	24,250,020.45	154,704,866.47
<b>YOBE TOTAL</b>				<b>2,209,991,689.05</b>	<b>-</b>	<b>437,336,363.94</b>	<b>2,647,328,052.99</b>



36	ZAMFARA	1	ANKA	122,793,287.98	-	26,044,659.56	148,837,947.54
		2	BAKURA	118,894,592.93	-	28,629,255.54	147,523,848.47
		3	BUKKUYUM	140,315,094.28	-	30,061,454.74	170,376,549.03
		4	BUNGUDU	154,866,929.27	-	32,742,136.88	187,609,066.15
		5	GUMMI	134,795,157.49	-	29,650,583.62	164,445,741.11
		6	GUSAU	187,170,842.70	-	39,996,091.48	227,166,934.18
		7	KAURA NAMODA	142,148,134.79	-	34,100,316.73	176,248,451.52
		8	KIYAWA	128,967,062.37	-	28,149,346.02	157,116,408.39
		9	MARADUN	139,417,041.48	-	30,016,220.69	169,433,262.17
		10	MARU	184,019,124.84	-	34,710,368.26	218,729,493.10
		11	SHINKAFI	114,897,855.13	-	25,660,604.52	140,558,459.65
		12	TALATA MAFARA	132,708,921.78	-	30,266,774.47	162,975,696.25
		13	TSAFE	140,600,739.94	-	33,210,752.37	173,811,492.31
		14	ZURMI	155,280,439.91	-	34,822,555.66	190,102,995.56
<b>ZAMFARA TOTAL</b>		<b>1,996,875,224.88</b>	<b>-</b>	<b>438,061,120.55</b>	<b>2,434,936,345.43</b>		
37	FCT-ABUJA	1	ABAJI	102,573,718.48	-	186,988,787.12	289,562,505.59
		2	ABUJA MUNICIPAL	261,846,424.93	-	228,696,955.49	490,543,380.41
		3	BWARI	147,490,930.59	-	196,763,743.61	344,254,674.19
		4	GWAGWALADA	126,401,682.89	-	192,741,562.03	319,143,244.92
		5	KUJE	120,103,091.77	-	189,243,134.00	309,346,225.76
		6	KWALI	123,542,598.27	-	188,575,338.10	312,117,936.38
		<b>881,958,446.92</b>	<b>-</b>	<b>1,183,009,520.34</b>	<b>2,064,967,967.26</b>		
		<b>97,066,756,322.21</b>	<b>(773,047,120.65)</b>	<b>27,023,346,738.34</b>	<b>123,317,055,939.89</b>		

**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 August, 2017 Shared in September, 2017**

1	2	3	4	5	6=(3-4+5)
S/N	STATES	GROSS STATUTORY	DEDUCTIONS	VAT ALLOCATION	NET ALLOCATION
		₦	₦	₦	₦
1	ABIA	2,115,228,407.26	-	507,441,881.10	2,622,670,288.36
2	ADAMAWA	2,668,057,051.02	-	622,493,132.02	3,290,550,183.04
3	AKWAIBOM	3,553,695,209.59	-	843,454,583.17	4,397,149,792.75
4	ANAMBRA	2,682,475,514.19	-	688,832,294.87	3,371,307,809.07
5	BAUCHI	3,045,140,537.06	-	703,192,537.08	3,748,333,074.14
6	BAYELSA	1,239,483,660.88	-	276,518,373.28	1,516,002,034.16
7	BENUE	3,313,584,196.87	(139,538,498.52)	704,236,072.59	3,878,281,770.95
8	BORNO	3,597,559,435.82	-	771,946,248.33	4,369,505,684.14
9	CROSS RIVER	2,319,233,259.88	(38,551,266.10)	539,328,911.59	2,820,010,905.37
10	DELTA	2,971,764,793.54	-	756,272,397.32	3,728,037,190.86
11	EBONYI	1,715,619,297.19	(47,917,823.48)	402,768,042.02	2,070,469,515.73
12	EDO	2,273,802,297.80	-	594,344,978.46	2,868,147,276.27
13	EKITI	1,805,481,482.42	-	460,702,307.13	2,266,183,789.54
14	ENUGU	2,310,216,939.19	-	579,907,055.87	2,890,123,995.06
15	GOMBE	1,582,962,260.25	(53,983,557.43)	356,202,573.72	1,885,181,276.54
16	IMO	3,096,204,601.98	-	764,287,343.22	3,860,491,945.21
17	JIGAWA	3,252,854,451.90	-	816,619,400.99	4,069,473,852.89
18	KADUNA	3,658,142,844.07	-	885,903,024.37	4,544,045,868.44
19	KANO	5,824,076,931.56	-	1,659,688,559.49	7,483,765,491.05
20	KATSINA	4,433,968,902.13	-	1,009,821,599.14	5,443,790,501.27
21	KEBBI	2,798,310,315.63	-	604,109,839.70	3,402,420,155.33
22	KOGI	2,892,258,683.28	(89,972,595.51)	620,482,976.92	3,422,769,064.69
23	KWARA	2,046,575,967.83	-	461,537,268.34	2,508,113,236.16
24	LAGOS	3,486,334,359.88	-	4,115,030,129.00	7,601,364,488.88
25	NASSARAWA	1,825,898,499.62	(39,238,127.24)	382,023,506.30	2,168,683,878.67
26	NIGER	3,379,597,278.22	-	738,494,923.37	4,118,092,201.59
27	OGUN	2,410,992,478.89	(115,776,950.40)	663,125,427.33	2,958,340,955.82
28	ONDO	2,302,650,323.31	(47,177,126.82)	579,865,866.17	2,835,339,062.66
29	OSUN	3,118,998,081.34	(82,028,645.40)	792,918,407.40	3,829,887,843.34
30	OYO	3,934,372,721.86	(83,688,581.46)	1,223,529,492.06	5,074,213,632.46
31	PLATEAU	2,466,324,545.95	-	533,335,051.67	2,999,659,597.61
32	RIVERS	3,057,146,000.09	-	1,165,650,553.25	4,222,796,553.34
33	SOKOTO	3,079,019,194.72	(35,989,038.17)	669,213,895.22	3,712,244,051.77
34	TARABA	2,307,735,187.49	-	457,656,457.26	2,765,391,644.75
35	YOBE	2,320,225,487.15	-	481,053,256.33	2,801,278,743.47
36	ZAMFARA	2,096,478,830.39	-	468,580,269.62	2,565,059,100.01
37	FCT-ABUJA	925,950,299.85	-	1,234,721,546.40	2,160,671,846.25
	<b>Total LGCs</b>	<b>101,908,420,330.09</b>	<b>(773,862,210.53)</b>	<b>29,135,290,182.09</b>	<b>130,269,848,301.66</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)