



NATIONAL BUREAU OF STATISTICS

Federation Account Allocation Committee (FAAC)

(JANUARY 2018 Disbursement)

Report Date: February 2018

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

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Executive Summary

The Federation Account Allocation Committee (FAAC) disbursed the sum of N655.18bn to the three tiers of government in January 2018 from the revenue generated in December 2017.

The amount disbursed comprised of N538.51bn from the Statutory Account and N83.96bn from Valued Added Tax (VAT). Also N14.713bn and N16.055bn were distributed as FOREX Equalisation while an excess bank charges of N1.938bn recovered was also distributed.

Federal government received a total of N278.73bn from the N655.18bn shared. States received a total of N175.55bn and Local governments received N132.48bn. The sum of N51.74bn 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 N4.12bn, N7.44bn and N3.10bn respectively as cost of revenue collections.

Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that the sum of N240.98bn was disbursed to the FGN consolidated revenue account; N5.06bn shared as share of derivation and ecology; N2.53bn as stabilization fund; N8.50bn for the development of natural resources; and N5.83bn to the Federal Capital Territory (FCT) Abuja.

Federation Account Allocation Committee (FAAC) January 2018 Disbursement

Summary of Gross Revenue Allocation by FAAC
for the month of December, 2017 Shared in January, 2018



BENEFICIARIES

FGN	
Statutory	N251,520,782,110.14
#14.713Bn FOREX Distribution	N6,743,168,790.78
#16.055Bn FOREX Distribution	N7,358,342,569.74
#1.938Bn Excess Bank Charges Rec	N1,021,301,740.44
VAT	N12,090,796,561.34
Total	N278,734,391,772.45

State	
Statutory	N127,574,701,935.90
#14.713Bn FOREX Distribution	N3,420,225,324.41
#16.055Bn FOREX Distribution	N3,732,249,686.09
#1.938Bn Excess Bank Charges Rec	N518,017,891.13
VAT	N40,302,655,204.48
Total	N175,547,850,042.01

LGCs	
Statutory	N98,354,747,749.98
#14.713Bn FOREX Distribution	N2,636,850,362.38
#16.055Bn FOREX Distribution	N2,877,408,066.38
#1.938Bn Excess Bank Charges Rec	N399,370,080.73
VAT	N28,211,858,643.14
Total	N132,480,234,902.60

13% Derivation Fund	
Statutory	N47,739,088,728.32
#14.713Bn FOREX Distribution	N1,912,680,209.29
#16.055Bn FOREX Distribution	N2,087,172,461.94
#1.938Bn Excess Bank Charges Rec
VAT
Total	N51,738,941,399.55

Cost of Collection - NCS	
Statutory	N3,638,296,721.61
#14.713Bn FOREX Distribution
#16.055Bn FOREX Distribution
#1.938Bn Excess Bank Charges Rec
VAT	N486,156,397.42
Total	N4,124,453,119.03

Cost of Collections - FIRS	
Statutory	N4,567,841,264.41
#14.713Bn FOREX Distribution
#16.055Bn FOREX Distribution
#1.938Bn Excess Bank Charges Rec
VAT	N2,872,398,202.95
Total	N7,440,239,467.36

Federation Account Allocation Committee (FAAC) January 2018 Disbursement

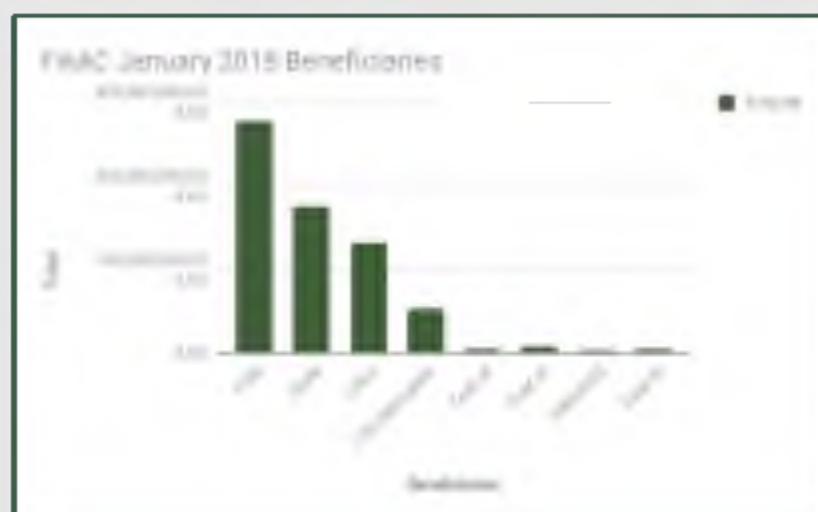
Summary of Gross Revenue Allocation by FAAC
for the month of December, 2017 Shared in January, 2018



FIRS/NCS Refund	Statutory		N2,007,526,747.57
	₦14.713Bn FOREX Distribution		-----
	₦16.055Bn FOREX Distribution		-----
	₦1.938Bn Excess Bank Charges Rec		-----
	VAT		-----
	Total		N2,007,526,747.57

Cost of Collection - DPR	Statutory		N3,104,679,078.04
	₦14.713Bn FOREX Distribution		-----
	₦16.055Bn FOREX Distribution		-----
	₦1.938Bn Excess Bank Charges Rec		-----
	VAT		-----
	Total		N3,104,679,078.04

TOTAL(ALL BENEFICIARIES)		
STATUTORY		N538,507,664,335.97
₦14.713BN FOREX DISTRIBUTION		N14,712,924,686.86
₦16.055BN FOREX DISTRIBUTION		N16,055,172,784.15
₦1.938BN EXCESS BANK CHARGES REC		N1,938,689,712.30
VAT		N83,963,865,009.33
TOTAL		N655,178,316,528.61



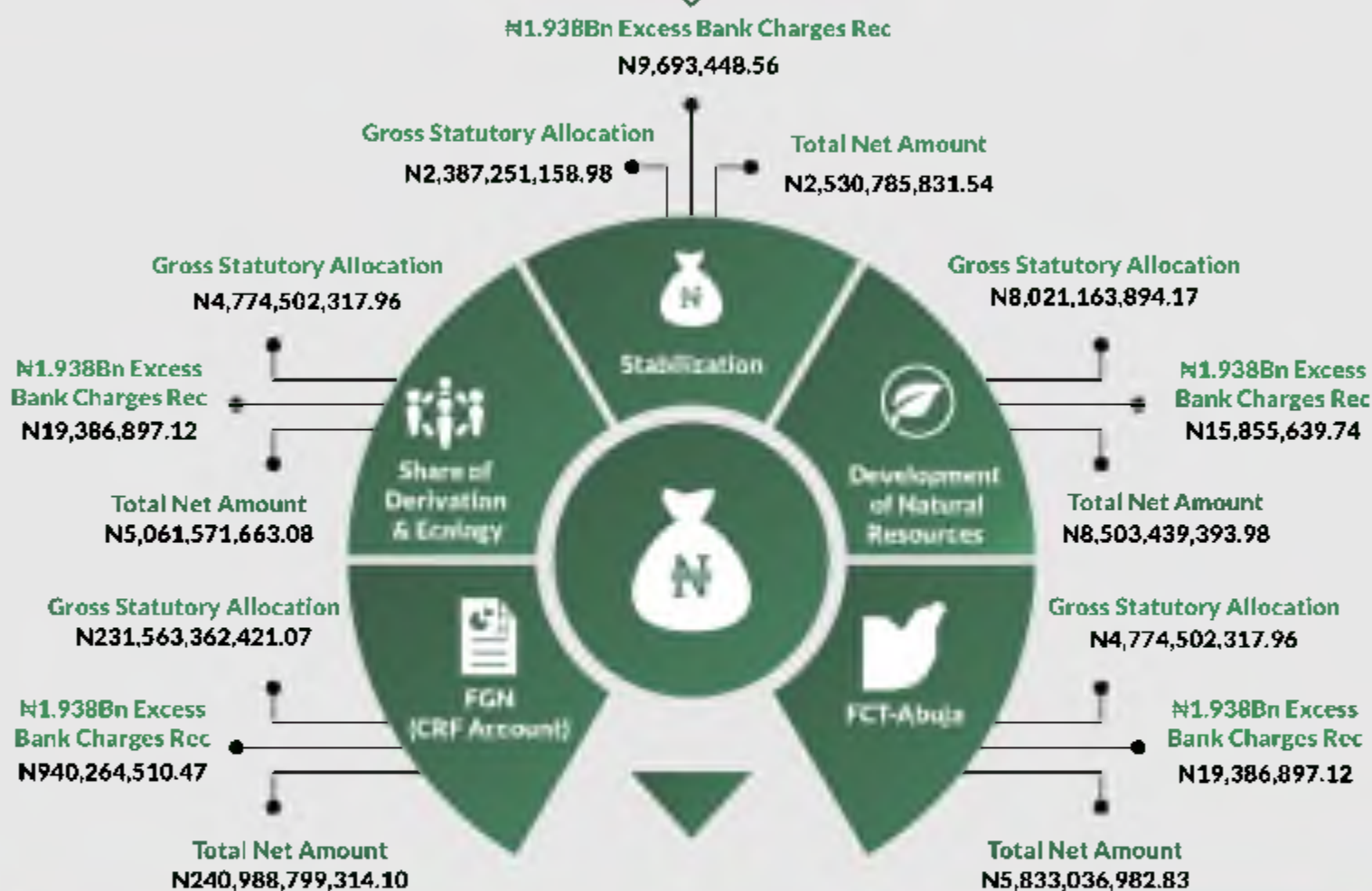
Federation Account Allocation Committee (FAAC) January 2018 Disbursement

Distribution of Gross Revenue Allocation by FAAC
for the month of December, 2017 Shared in January, 2018



FG

BENEFICIARIES



SUB-TOTAL	Gross Statutory Allocation	Excess Bank Charges Rec	Total Net Amount
	N251,520,782,110.14	N1,021,300,740.44	N262,917,633,185.52
N14.713Bn FOREX Distribution =N48,852,335.91		N16.055Bn FOREX Distribution =N48,852,335.91	

FCT Abuja

Gross Statutory Allocation	N893,661,268.38
Deduction	N 0.00
Value Added Tax	N1,345,751,437.00

N14.713Bn FOREX Distribution =N23,958,691.30
N16.055Bn FOREX Distribution =N26,144,423.13
N1.938Bn Excess Bank Charges Rec =N3,628,717.28



Total Allocation
N2,293,144,537.09

*Total Allocation*

ABAJI	▶		N323,848,650.90
ABUJA MUNICIPAL	▶		N538,480,721.17
BWARI	▶		N382,303,248.94
GWAGWALADA	▶		N355,450,257.55
KUJE	▶		N345,032,066.40
KWALI	▶		N348,029,592.13

Federation Account Allocation Committee (FAAC) January 2018 Disbursement

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



ABIA STATE

17
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

N3,150,244,885.16

13% Share of Derivation (Net)

N608,891,691.36

Gross Total

N3,759,136,576.52

DEDUCTIONS

External Debt

N31,326,205.88

Contractual Obligation (ISPO)

N0.00

Other Deductions (see Note)

N432,102,232.26

Net Statutory Allocation

N3,295,708,138.38

Gross VAT Allocation

N827,863,856.27

Distribution of **₦16.055 Billion** from FOREX Equalisation = **₦118,766,880.13**

Distribution of **₦14.713 Billion** from FOREX Equalisation = **₦103,637,127.73**

Total Gross Amount

N4,822,196,030.10

Distribution of **₦1.938B**
Excess Bank Charges
= **₦12,791,589.45**

Total Net Amount

N4,358,767,591.96

LGAs

Gross Statutory Allocation **N2,041,467,778.19**

Deduction **N0.00**

Value Added Tax **N492,781,095.79**

Distribution of **₦14.713 Billion** FOREX Equalisation = **₦54,730,912.07**

Distribution of **₦16.055 Billion** FOREX Equalisation = **₦59,723,968.46**

Distribution of **₦1.938 Billion** form Excess Bank Charges = **₦8,289,392.94**

Total Allocation

N2,656,993,147.45



Total Allocation

ABA NORTH	▶		N136,280,847.67
ABA SOUTH	▶		N229,514,988.80
AROCHUKWU	▶		N159,352,148.64
BENDE	▶		N163,135,461.40
IKWUANO	▶		N147,954,068.26
ISIALA NGWA NORTH	▶		N152,857,856.54
ISIALA NGWA SOUTH	▶		N148,004,442.69
ISUIKWUATO	▶		N143,759,607.03
NNEOCHI	▶		N156,051,682.41
OBIOMA NGWA	▶		N158,993,235.60
OHAFA	▶		N174,927,789.54
OSISIOMA	▶		N168,135,774.29
UGWUNAGBO	▶		N127,715,952.20
UKWA EAST	▶		N120,555,809.58
UKWA WEST	▶		N126,401,421.73
UMUAHIA NORTH	▶		N184,506,869.58
UMUAHIA SOUTH	▶		N158,845,191.50

Federation Account Allocation Committee (FAAC) January 2018 Disbursement

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



ADAMAWA STATE

 **21**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N3,351,318,821.59**

13% Share of Derivation (Net)

 **N0.00**

Gross Total

 **N3,351,318,821.59**

DEDUCTIONS

External Debt

 **N35,765,643.60**

Contractual Obligation (ISPO)

 **N0.00**

Other Deductions (see Note)

 **N330,357,169.14**

Net Statutory Allocation

N2,985,196,008.85

Gross VAT Allocation

N873,348,450.39

Distribution of ₦16.055 Billion from FOREX Equalisation = ₦98,044,192.38

Distribution of ₦14.713 Billion from FOREX Equalisation = ₦89,847,480.18

Total Gross Amount

N4,426,166,995.99


Distribution of ₦1.938B
Excess Bank Charges
= ₦13,608,051.46


Total Net Amount

N4,060,044,183.25

LGAs

Gross Statutory Allocation  **N2,575,018,603.82**

Deduction  **N0.00**

Value Added Tax  **N594,981,233.86**

Distribution of ₦14.713 Billion FOREX Equalisation = ₦69,035,190.41

Distribution of ₦16.055 Billion FOREX Equalisation = ₦75,333,214.42

Distribution of ₦1.938 Billion form Excess Bank Charges = ₦10,455,879.47

Total Allocation

 **N3,324,824,121.98**



Total Allocation

DEMSA	▶		N165,027,828.15
FUFORE	▶		N196,566,874.86
GANYE	▶		N169,478,649.65
GIREI	▶		N149,946,139.37
GOMBI	▶		N149,654,039.12
GUYUK	▶		N159,957,198.83
HONG	▶		N171,034,516.25
JADA	▶		N177,520,340.06
YOLA-NORTH	▶		N159,983,210.49
LAMURDE	▶		N141,341,770.81
MADAGALI	▶		N144,544,213.68
MAIHA	▶		N140,663,240.13
MAYO-BELWA	▶		N161,499,180.95
MICHIKA	▶		N157,565,289.10
MUBI NORTH	▶		N151,408,188.94
MUBI SOUTH	▶		N141,655,348.32
NUMAN	▶		N133,653,223.88
SHELLENG	▶		N151,654,497.13



Total Allocation

SONG



N186,226,154.71

TOUNGO



N155,470,153.18

YOLA-SOUTH



N159,974,064.37

Federation Account Allocation Committee (FAAC) January 2018 Disbursement

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



AKWA IBOM STATE

 **31**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N3,382,462,364.02**

13% Share of Derivation (Net)


 **N12,087,411,584.01**

Gross Total

 **N15,469,873,948.03**

DEDUCTIONS

External Debt

 **N111,225,880.57**

Contractual Obligation (ISPO)

 **N0.00**

Other Deductions (see Note)

 **N977,490,067.63**

Net Statutory Allocation

N14,381,157,999.83

Gross VAT Allocation

N914,806,137.51

Distribution of **₦16.055 Billion** from FOREX Equalisation = **N651,655,274.66**

Distribution of **₦14.713 Billion** from FOREX Equalisation = **N597,582,847.50**

Total Gross Amount

N17,647,652,717.71


Distribution of **₦1.938B**
Excess Bank Charges
= **N13,734,510.01**

Total Net Amount

N16,558,936,769.51

LGAs

Gross Statutory Allocation  **N3,429,773,465.11**

Deduction  **N0.00**

Value Added Tax  **N809,239,891.18**

Distribution of **₦14.713 Billion** FOREX Equalisation = **N91,950,816.93**
Distribution of **₦16.055 Billion** FOREX Equalisation = **N100,339,414.82**
Distribution of **₦1.938 Billion** form Excess Bank Charges = **N13,926,617.04**

Total Allocation

 **N4,445,230,205.08**



Total Allocation

ABAK



N150,735,487.21

EASTERN OBOLO



N118,834,233.17

EKET



N156,583,506.32

EKPE ATAI



N120,858,704.59

ESSIEN UDIM



N161,656,167.24

ETIM EKPO



N139,491,427.41

ETINAN



N158,737,403.84

IBENO



N127,213,207.98

IBESIKPO ASUTAN



N147,672,444.16

IBIONO IBOM



N161,484,986.91

IKA



N124,120,793.33

IKONO



N146,197,121.61

IKOT ABASI



N146,238,083.44

IKOT EKPENE



N150,662,255.63

INI



N137,333,756.22

ITU



N141,393,049.23

MBO



N132,329,847.10

MKPAT ENIN



N162,884,246.04

*Total Allocation*

NSIT IBOM ▶

**N136,555,631.98**

NSIT UBIUM ▶

**N143,560,132.83**

OBAT AKARA ▶

**N149,483,445.82**

OKOBO ▶

**N129,663,270.26**

ONNA ▶

**N135,467,812.70**

ORON ▶

**N135,956,385.82**

ORUK ANAM ▶

**N161,105,828.39**

UDUNG UKO ▶

**N120,162,316.52**

UKANAFUN ▶

**N146,978,315.91**

UQUO ▶

**N120,827,618.38**

URUAN ▶

**N154,094,181.96**

URUE OFFONG/ORUK ▶

**N129,074,145.42**

UYO ▶

**N197,874,397.66**

Federation Account Allocation Committee (FAAC) January 2018 Disbursement

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



ANAMBRA STATE

 **21**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N3,345,040,520.32**

13% Share of Derivation (Net)

 **N0.00**

Gross Total

 **N3,345,040,520.32**

DEDUCTIONS

External Debt

 **N36,392,250.36**

Contractual Obligation (ISPO)

 **N0.00**

Other Deductions (see Note)

 **N89,972,595.59**

Net Statutory Allocation

N3,218,675,674.37

Gross VAT Allocation

N952,021,445.21

Distribution of ₦16.055 Billion from FOREX Equalisation = ₦97,860,518.13

Distribution of ₦14.713 Billion from FOREX Equalisation = ₦89,679,161.50

Total Gross Amount

N4,498,184,203.54


Distribution of ₦1.938B
Excess Bank Charges
= ₦13,582,558.37

Total Net Amount

N4,371,819,357.59

LGAs

Gross Statutory Allocation  **N2,588,934,277.36**

Deduction  **N0.00**

Value Added Tax  **N650,830,202.89**

Distribution of ₦14.713 Billion FOREX Equalisation = ₦69,408,263.90

Distribution of ₦16.055 Billion FOREX Equalisation = ₦75,740,323.10

Distribution of ₦1.938 Billion from Excess Bank Charges = ₦10,512,384.15

Total Allocation

 **N3,395,425,451.40**



Total Allocation

AGUATA



N222,082,452.38

ANAMBRA EAST



N147,092,805.18

ANAMBRA WEST



N151,358,104.16

ANIOCHA



N183,988,197.41

AWKA NORTH



N138,012,444.43

AWKA SOUTH



N159,609,713.07

AYAMELUM



N148,294,301.03

DUNUKOFIA



N131,863,500.65

EKWUSIGWO



N147,456,208.96

IDEMILI NORTH



N233,162,461.72

IDEMILI SOUTH



N162,282,706.92

IHIALA



N197,105,632.99

NJIKOKA



N145,402,199.34

NNEWI NORTH



N144,954,841.06

NNEWI SOUTH



N172,876,458.51

OGBARU



N165,947,196.31

ONISHA NORTH



N138,408,902.78

ONISHA SOUTH



N143,166,470.31



Total Allocation

ORUMBA NORTH



N154,594,046.40

ORUMBA SOUTH



N156,987,972.36

OYI



N150,778,835.45

Federation Account Allocation Committee (FAAC) January 2018 Disbursement

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



BAUCHI STATE

 **20**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N4,024,195,817.95**

13% Share of Derivation (Net)


 **N0.00**

Gross Total

 **N4,024,195,817.95**

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

N3,302,823,764.92

Gross VAT Allocation

N980,104,903.80

Distribution of ₦16.055Billion from FOREX Equalisation =N117,729,482.02

Distribution of ₦14.713Billion from FOREX Equalisation =N107,887,035.89

Total Gross Amount

N5,246,257,512.45


Distribution of ₦1.938B
Excess Bank Charges
=N16,340,272.79


Total Net Amount

N4,524,885,459.42

LGAs

Gross Statutory Allocation  **N2,938,952,722.61**

Deduction  **N0.00**

Value Added Tax  **N653,756,270.68**

Distribution of ₦14.713Billion FOREX Equalisation =N78,792,114.55

Distribution of ₦16.055Billion FOREX Equalisation =N85,980,254.78

Distribution of ₦1.938Billion form Excess Bank Charges =N11,933,636.28

Total Allocation

 **N3,769,414,998.91**



Total Allocation

ALKALERI	▶		N243,705,000.18
BAUCHI	▶		N296,234,057.93
BOGORO	▶		N132,078,563.46
DAMBAN	▶		N155,813,331.29
DARAZO	▶		N196,286,707.57
DASS	▶		N131,639,721.14
GAMAWA	▶		N207,556,640.39
GANJUWA	▶		N207,009,919.65
GIADE	▶		N149,976,085.55
I/GADAU	▶		N172,094,719.68
JAMA'ARE	▶		N133,745,676.19
KATAGUM	▶		N203,750,711.68
KIRFI	▶		N165,091,998.46
MISAU	▶		N195,159,177.00
NINGI	▶		N247,840,748.88
SHIRA	▶		N187,065,771.78
TAFAWA BALEWA	▶		N183,683,963.80
TORO	▶		N253,223,872.50



Total Allocation

WARJI



N144,344,277.05

ZAKI



N163,114,054.73

Federation Account Allocation Committee (FAAC) January 2018 Disbursement

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



BAYELSA STATE



8

No. of LGCs

BENEFICIARIES

Gross Statutory Allocation



N2,976,761,099.07

13% Share of Derivation (Net)



N9,625,799,744.37



Gross Total

N12,602,560,843.44

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

N10,961,013,966.54



Gross VAT Allocation

N730,917,084.48

Distribution of **₦16.055 Billion** from FOREX Equalisation = **N481,996,081.36**

Distribution of **₦14.713 Billion** from FOREX Equalisation = **N416,469,973.99**

Total Gross Amount

N14,244,031,140.70


Distribution of **₦1.938B**
Excess Bank Charges
= **N12,087,157.43**

Total Net Amount

N12,602,484,263.80

LGAs

Gross Statutory Allocation  **N1,196,261,333.57**

Deduction  **N0.00**

Value Added Tax  **N261,345,291.98**

Distribution of **₦14.713 Billion** FOREX Equalisation = **N32,071,274.68**

Distribution of **₦16.055 Billion** FOREX Equalisation = **N34,997,110.86**

Distribution of **₦1.938 Billion** form Excess Bank Charges = **N4,857,426.78**



Total Allocation

N1,529,532,437.86

*Total Allocation***BRASS****N181,897,624.67****EKERMOR****N209,385,916.33****KOLOKUMA/OPOKUMA****N139,765,988.39****NEMBE****N169,879,078.55****OGBIA****N180,079,774.90****SAGBAMA****N177,999,616.10****SOUTHERN IJAW****N242,045,729.38****YENAGOA****N228,478,709.55**

Federation Account Allocation Committee (FAAC) January 2018 Disbursement

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



BENUE STATE

 **23**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N3,772,943,719.58**

13% Share of Derivation (Net)

 **N0.00**

Gross Total

 **N3,772,943,719.58**

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

N3,224,753,150.80

Gross VAT Allocation

N940,404,733.72

Distribution of ₦16.055Billion from FOREX Equalisation = ₦110,378,999.91

Distribution of ₦14.713Billion from FOREX Equalisation = ₦101,151,070.40

Total Gross Amount

N4,940,198,585.65

Distribution of ₦1.938B
Excess Bank Charges
= ₦15,320,062.04

Total Net Amount

N4,392,008,016.87

LGAs

Gross Statutory Allocation  **N3,198,035,420.20**

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

Value Added Tax  **N681,248,371.54**

Distribution of ₦14.713Billion FOREX Equalisation = ₦85,738,015.19

Distribution of ₦16.055Billion FOREX Equalisation = ₦93,559,824.26

Distribution of ₦1.938Billion form Excess Bank Charges = ₦12,985,643.23

Total Allocation

 **N3,932,028,775.89**



Total Allocation

ADO	▶		N172,536,505.15
AGATU	▶		N151,144,863.12
APA	▶		N145,835,433.18
BURUKU	▶		N175,956,605.82
GBOKO	▶		N230,369,259.55
GUMA	▶		N184,348,003.72
GWER EAST	▶		N174,417,265.52
GWER WEST	▶		N150,520,721.14
KATSINA ALA	▶		N191,123,981.59
KONSHISHA	▶		N182,286,285.42
KWANDE	▶		N206,314,240.85
LOGO	▶		N160,003,253.95
MAKURDI	▶		N195,396,736.37
OBI	▶		N140,289,947.49
OGBADIBO	▶		N148,251,072.20
OHIMINI	▶		N133,541,824.26
OJU	▶		N170,489,864.18
OKPOKWU	▶		N161,585,153.95

*Total Allocation***OTUKPO****N190,425,205.02****TARKA****N129,644,818.13****UKUM****N179,233,886.09****USHONGO****N173,466,857.35****VANDEIKYA****N184,846,991.82**

Federation Account Allocation Committee (FAAC) January 2018 Disbursement

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



BORNO STATE

 **27**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N4,179,880,925.57**

13% Share of Derivation (Net)


 **N0.00**

Gross Total

 **N4,179,880,925.57**

DEDUCTIONS


External Debt

 **N17,411,845.73**

Contractual Obligation (ISPO)

 **N0.00**

Other Deductions (see Note)

 **N323,071,065.26**

Net Statutory Allocation

N3,839,398,014.58

Gross VAT Allocation

N925,961,035.00

Distribution of **₦16.055 Billion** from FOREX Equalisation = **N122,284,113.04**

Distribution of **₦14.713 Billion** from FOREX Equalisation = **N112,060,889.64**

Total Gross Amount

N5,357,159,396.42


Distribution of **₦1.938B**
Excess Bank Charges
= **N16,972,433.17**


Total Net Amount

N5,016,676,485.43

LGAs

Gross Statutory Allocation  **N3,472,108,091.55**

Deduction  **N0.00**

Value Added Tax  **N745,293,426.49**

Distribution of **₦14.713 Billion** FOREX Equalisation = **N93,085,790.86**

Distribution of **₦16.055 Billion** FOREX Equalisation = **N101,577,931.50**

Distribution of **₦1.938 Billion** form Excess Bank Charges = **N14,098,517.06**

Total Allocation

 **N4,426,163,757.47**



Total Allocation

ABADAN	▶		N157,449,358.35
ASKIRA UBA	▶		N155,344,998.88
BAMA	▶		N215,175,869.44
BAYO	▶		N127,081,285.28
BIU	▶		N172,896,108.75
CHIBOK	▶		N125,999,840.31
DAMBOA	▶		N206,136,895.95
DIKWA	▶		N139,744,048.47
GUBIO	▶		N164,164,167.37
GUZAMALA	▶		N140,539,578.09
GWOZA	▶		N202,794,003.83
HAWUL	▶		N144,406,097.07
JERE	▶		N168,173,053.30
KAGA	▶		N144,935,091.30
KALA BALGE	▶		N133,507,469.02
KONDUGA	▶		N191,188,085.28
KUKAWA	▶		N199,048,848.55
KWAYA KUSAR	▶		N115,496,935.29

*Total Allocation***MAFA****N150,897,579.95****MAGUMERI****N176,285,548.34****MAIDUGURI METRO****N267,546,097.74****MARTE****N162,078,457.21****MOBBAR****N151,958,907.57****MONGUNO****N148,521,204.36****NGALA****N173,967,052.70****NGANZAI****N147,188,408.90****SHANI****N143,638,766.18**

Federation Account Allocation Committee (FAAC) January 2018 Disbursement

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



CROSS RIVER STATE

 **18**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N3,383,039,213.78**

13% Share of Derivation (Net)


 **N0.00**

Gross Total


 **N3,383,039,213.78**

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

N,852,247,401.07

Gross VAT Allocation

N817,331,845.23

Distribution of ₦16.055Billion from FOREX Equalisation =N98,972,185.33

Distribution of ₦14.713Billion from FOREX Equalisation =N90,697,890.86

Total Gross Amount

N4,403,777,987.51


Distribution of ₦1.938B
Excess Bank Charges
=N13,736,852.31

Total Net Amount

N2,872,986,174.80

LGAs

Gross Statutory Allocation  **N2,238,358,729.43**

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

Value Added Tax  **N505,789,308.30**

Distribution of ₦14.713Billion FOREX Equalisation =N60,009,477.55

Distribution of ₦16.055Billion FOREX Equalisation =N65,484,093.15

Distribution of ₦1.938Billion form Excess Bank Charges =N9,088,869.90

Total Allocation

 **N2,840,179,212.24**



Total Allocation

ABI	▶		N151,442,502.43
AKAMKPA	▶		N183,757,870.916
AKPABUYO	▶		N184,359,574.01
BAKASSI	▶		N116,860,470.43
BEKWARA	▶		N140,071,808.03
BIASE	▶		N161,238,850.52
BOKI	▶		N181,680,029.82
CALABAR MUNICIPAL	▶		N149,680,174.97
CALABAR SOUTH	▶		N158,351,874.82
ETUNG	▶		N123,770,240.40
IKOM	▶		N165,365,637.22
OBANLIKU	▶		N142,810,643.22
OBUBRA	▶		N159,275,429.35
OBUDU	▶		N151,582,980.26
ODUKPANI	▶		N170,119,820.50
OGAJA	▶		N160,450,392.09
YAKURR	▶		N162,453,849.18
YALA	▶		N176,907,064.10

Federation Account Allocation Committee (FAAC) January 2018 Disbursement

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



DELTA STATE

 **25**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N3,415,925,634.54**

13% Share of Derivation (Net)

 **N12,874,511,096.72**

Gross Total

 **N16,290,436,731.26**

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

N13,992,031,724.60

Gross VAT Allocation

N968,661,950.67

Distribution of ₦16.055 Billion from FOREX Equalisation = ₦658,321,801.18

Distribution of ₦14.713 Billion from FOREX Equalisation = ₦665,251,650.13

Total Gross Amount

N18,596,542,521.07


Distribution of ₦1.938B
Excess Bank Charges
= ₦13,870,387.83


Total Net Amount

N16,298,137,514.41

LGAs

Gross Statutory Allocation  **N2,868,135,681.96**

Deduction  **N 0.00**

Value Added Tax  **N732,009,100.95**

Distribution of ₦14.713 Billion FOREX Equalisation = ₦76,893,538.80

Distribution of ₦16.055 Billion FOREX Equalisation = ₦83,908,473.52

Distribution of ₦1.938 Billion from Excess Bank Charges = ₦11,646,083.24

Total Allocation

 **N3,772,592,878.47**



Total Allocation

ANIOCHA NORTH ▶



N129,432,977.03

ANIOCHA SOUTH ▶



N140,935,175.10

BOMADI ▶



N121,259,321.90

BURUTU ▶



N170,952,485.49

ETHIOPE EAST ▶



N157,892,699.42

ETHIOPE WEST ▶



N161,138,276.03

IKA NORTH EAST ▶



N167,724,390.95

IKA SOUTH ▶



N158,286,347.76

ISOKO NORTH ▶



N149,545,773.88

ISOKO SOUTH ▶



N168,957,643.41

NDOKWA EAST ▶



N139,737,719.83

NDOKWA WEST ▶



N146,106,322.36

OKPE ▶



N135,049,452.21

OSHIMILI NORTH ▶



N131,934,979.46

OSHIMILI SOUTH ▶



N142,995,862.19

PATANI ▶



N118,088,660.77

SAPELE ▶



N148,950,977.85

UDU ▶



N153,352,010.29

*Total Allocation*

UGHELLI NORTH ▶

**N202,437,675.07**

UGHELLI SOUTH ▶

**N162,016,635.14**

UKWUANI ▶

**N129,538,533.96**

UVWIE ▶

**N151,841,121.81**

WARRI SOUTH ▶

**N187,952,829.75**

WARRI NORTH ▶

**N151,307,448.93**

WARRI SOUTH-WEST ▶

**N145,157,557.87**

Federation Account Allocation Committee (FAAC) January 2018 Disbursement

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



EBONYI STATE

 **13**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N3,009,812,315.46**

13% Share of Derivation (Net)


 **N0.00**

Gross Total

 **N3,009,812,315.46**

DEDUCTIONS

External Debt

 **N31,282,856.03**

Contractual Obligation (ISPO)

 **N0.00**

Other Deductions (see Note)

 **N304,657,946.78**

Net Statutory Allocation

N2,673,871,512.64

Gross VAT Allocation

N779,499,166.75

Distribution of **₦16.055 Billion** from FOREX Equalisation = **₦88,053,280.93**

Distribution of **₦14.713 Billion** from FOREX Equalisation = **₦80,691,831.11**

Total Gross Amount


N3,970,277,956.36


Distribution of **₦1.938B**
Excess Bank Charges
= **₦12,221,362.11**


Total Net Amount

N3,634,337,153.54

LGAs

Gross Statutory Allocation  **₦1,655,793,531.71**

Deduction  **₦(47,319,565.83)**

Value Added Tax  **₦385,108,151.98**

Distribution of **₦14.713 Billion** FOREX Equalisation = **₦44,391,144.04**

Distribution of **₦16.055 Billion** FOREX Equalisation = **₦48,440,911.84**

Distribution of **₦1.938 Billion** form Excess Bank Charges = **₦6,723,360.20**

Total Allocation

 **N2,093,137,533.94**



Total Allocation

ABAKALIKI	▶		N159,881,159.54
AFIKPO NORTH	▶		N152,029,399.65
AFIKPO SOUTH	▶		N153,136,895.76
EBONYI	▶		N146,790,378.66
EZZA NORTH	▶		N147,530,230.70
EZZA SOUTH	▶		N151,568,781.17
IKWO	▶		N177,773,719.87
ISHIELU	▶		N157,065,269.90
IVO	▶		N142,787,691.93
IZZI	▶		N195,658,694.86
OHAOZARA	▶		N153,640,791.53
OHAIKWU	▶		N169,712,732.36
ONICHA	▶		N185,561,788.02

Federation Account Allocation Committee (FAAC) January 2018 Disbursement

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



EDO STATE

18
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

N3,145,736,250.50

13% Share of Derivation (Net)

N1,703,143,126.81

Gross Total

N4,848,879,377.31

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

N3,871,434,344.71

Gross VAT Allocation

N904,797,682.20

Distribution of ₦16.055Billion from FOREX Equalisation =N159,553,994.31

Distribution of ₦14.713Billion from FOREX Equalisation =N134,587,743.09

Total Gross Amount

N6,060,592,079.02

**Distribution of ₦1.938B
Excess Bank Charges
=N12,773,282.11**

Total Net Amount

N5,083,147,046.42

LGAs

Gross Statutory Allocation **N2,194,512,001.16**

Deduction **N0.00**

Value Added Tax **N558,424,360.26**

Distribution of ₦14.713Billion FOREX Equalisation =N58,833,964.78

Distribution of ₦16.055Billion FOREX Equalisation =N64,201,339.32

Distribution of ₦1.938Billion form Excess Bank Charges =N8,910,829.98

Total Allocation

N2,884,882,495.50



Total Allocation

AKOKO EDO



N197,566,765.81

EGOR



N194,159,886.79

ESAN CENTRAL



N128,084,591.76

ESAN NORTH EAST



N131,930,654.45

ESAN SOUTH EAST



N155,478,558.59

ESAN WEST



N134,173,106.54

ETSAKO CENTRAL



N132,380,354.80

ETSAKO EAST



N152,530,301.09

ETSAKO WEST



N168,077,005.05

IGUEBEN



N123,322,106.75

IKPOBA OKHA



N212,350,920.39

OREDO



N217,514,756.00

ORHIONWON



N168,150,651.96

OVIA NORTH EAST



N160,063,735.98

OVIA SOUTH WEST



N170,880,004.90

OWAN EAST



N154,534,783.32

OWAN WEST



N128,607,704.40

UHUNMWODE



N155,076,606.91

Federation Account Allocation Committee (FAAC) January 2018 Disbursement

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



EKITI STATE

16
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

N3,008,113,895.91

13% Share of Derivation (Net)

N0.00

Gross Total

N3,008,113,895.91

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

N2,038,318,678.80

Gross VAT Allocation

N780,612,659.12

Distribution of **₦16.055 Billion** from FOREX Equalisation = **₦88,003,592.98**

Distribution of **₦14.713 Billion** from FOREX Equalisation = **₦80,646,297.18**

Total Gross Amount

N3,969,590,910.86

Distribution of **₦1.938B**
Excess Bank Charges
= **₦12,214,465.67**

Total Net Amount

N2,999,795,693.75

LGAs

Gross Statutory Allocation **N1,742,522,111.47**

Deduction **N0.00**

Value Added Tax **N442,899,840.92**

Distribution of **₦14.713 Billion** FOREX Equalisation = **₦46,716,301.61**

Distribution of **₦16.055 Billion** FOREX Equalisation = **₦50,978,191.64**

Distribution of **₦1.938 Billion** form Excess Bank Charges = **₦7,075,522.15**

Total Allocation

N2,290,191,967.80



Total Allocation

ADO EKITI	▶		N187,216,539.81
AIYEKIRE	▶		N141,683,658.94
EFON	▶		N132,675,009.29
EKITI EAST	▶		N139,299,772.72
EKITI SOUTH WEST	▶		N147,598,633.44
EKITI WEST	▶		N150,790,637.92
EMURE	▶		N124,252,236.72
IDO-OSI	▶		N151,366,226.41
IJERO	▶		N163,742,982.13
IKERE	▶		N142,570,499.40
IKOLE	▶		N152,085,881.56
ILEJEMEJI	▶		N107,781,238.53
IREPODUN/IFELODUN	▶		N136,085,279.08
ISE/ORUN	▶		N132,506,040.46
MOBA	▶		N142,241,607.14
OYE	▶		N138,295,724.25

Federation Account Allocation Committee (FAAC) January 2018 Disbursement

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



ENUGU STATE

17
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

N3,383,331,192.90

13% Share of Derivation (Net)

N0.00

Gross Total

N3,383,331,192.90

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

N2,983,961,190.35

Gross VAT Allocation

N869,720,814.97

Distribution of **₦16.055 Billion** from FOREX Equalisation = **₦98,980,727.30**

Distribution of **₦14.713 Billion** from FOREX Equalisation = **₦90,705,718.70**

Total Gross Amount

N4,456,476,491.76

Distribution of **₦1.938B**
Excess Bank Charges
= **₦13,738,037.89**

Total Net Amount

N4,057,106,489.21

LGAs

Gross Statutory Allocation **N2,229,656,818.99**

Deduction **N0.00**

Value Added Tax **N521,118,316.91**

Distribution of **₦14.713 Billion** FOREX Equalisation = **₦59,776,182.91**

Distribution of **₦16.055 Billion** FOREX Equalisation = **₦65,229,515.23**

Distribution of **₦1.938 Billion** form Excess Bank Charges = **₦9,053,535.74**

Total Allocation

N2,884,834,369.78



Total Allocation

AGWU	▶		N170,733,688.76
ANINRI	▶		N144,848,712.31
ENUGU EAST	▶		N195,255,842.11
ENUGU NORTH	▶		N183,632,813.25
ENUGU SOUTH	▶		N175,884,302.78
EZEAGU	▶		N168,551,112.98
IGBO ETITI	▶		N172,289,789.06
IGBO EZE NORTH	▶		N186,895,384.25
IGBO EZE SOUTH	▶		N166,413,198.95
ISI UZO	▶		N157,503,744.74
NKANU EAST	▶		N163,601,429.32
NKANU WEST	▶		N159,535,639.86
NSUKKA	▶		N208,226,132.93
OJI RIVER	▶		N143,665,392.54
UDENU	▶		N159,296,241.12
UDI	▶		N180,191,198.32
UZO UWANI	▶		N148,309,746.49

Federation Account Allocation Committee (FAAC) January 2018 Disbursement

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



GOMBE STATE

 **11**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N3,168,861,239.47**

13% Share of Derivation (Net)

 **N0.00**

Gross Total

 **N3,168,861,239.47**

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

N2,503,921,270.57

Gross VAT Allocation

N767,998,764.25

Distribution of **₦16.055 Billion** from FOREX Equalisation = **₦92,706,321.76**

Distribution of **₦14.713 Billion** from FOREX Equalisation = **₦84,955,867.40**

Total Gross Amount

N4,127,389,374.17


Distribution of **₦1.938B**
Excess Bank Charges
= **₦12,867,181.28**

Total Net Amount

N3,462,449,405.27

LGAs

Gross Statutory Allocation  **₦1,527,762,409.63**

Deduction  **₦(53,983,557.43)**

Value Added Tax  **₦344,388,939.76**

Distribution of **₦14.713 Billion** FOREX Equalisation = **₦40,958,682.28**

Distribution of **₦16.055 Billion** FOREX Equalisation = **₦44,695,309.39**

Distribution of **₦1.938 Billion** form Excess Bank Charges = **₦6,203,489.01**

Total Allocation

 **N1,910,025,272.64**



Total Allocation

AKKO	▶		N228,087,628.48
BALANGA	▶		N167,346,064.12
BILLIRI	▶		N167,630,535.12
DUKKU	▶		N180,658,987.73
FUNAKAYE	▶		N178,174,010.36
GOMBE	▶		N193,473,457.80
KALTUNGO	▶		N150,959,536.65
KWAMI	▶		N163,045,845.42
NAFADA	▶		N147,424,499.43
SHOMGOM	▶		N141,746,116.75
YAMALTU/DEBA	▶		N191,478,590.78

Federation Account Allocation Committee (FAAC) January 2018 Disbursement

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



IMO STATE

 **27**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N3,497,866,328.94**

13% Share of Derivation (Net)

 **N341,074,243.36**

Gross Total

 **N3,838,940,572.30**

DEDUCTIONS

External Debt

 **N46,358,595.57**

Contractual Obligation (ISPO)

 **N0.00**

Other Deductions (see Note)

 **N822,267,522.07**

Net Statutory Allocation

N2,970,314,454.66

Gross VAT Allocation

N922,714,121.77

Distribution of ₦16.055Billion from FOREX Equalisation =N122,067,801.99

Distribution of ₦14.713Billion from FOREX Equalisation =N112,388,649.74

Total Gross Amount

N5,010,314,254.34


**Distribution of ₦1.938B
Excess Bank Charges
=N14,203,108.54**


Total Net Amount

N4,141,688,136.70

LGAs

Gross Statutory Allocation  **N2,988,236,120.47**

Deduction  **N0.00**

Value Added Tax  **N740,921,079.41**

Distribution of ₦14.713Billion FOREX Equalisation =N80,113,382.19

Distribution of ₦16.055Billion FOREX Equalisation =N87,422,060.59

Distribution of ₦1.938Billion form Excess Bank Charges =N12,133,751.83

Total Allocation

 **N3,908,826,394.50**



Total Allocation

ABOH MBAISE	▶		N157,550,442.37
AHIAZU MBAISE	▶		N148,561,973.05
EHIME MBANO	▶		N136,420,478.01
EZINIHITTE MBAISE	▶		N145,501,818.06
IDEATO NORTH	▶		N153,516,946.44
IDEATO SOUTH	▶		N154,025,607.12
IHITE UBOMA	▶		N138,464,381.21
IKEDURU	▶		N146,854,816.02
ISIALA MBANO	▶		N164,752,268.00
ISU	▶		N147,105,158.10
MBAITOLI	▶		N179,196,421.11
NGOR/OKPALA	▶		N152,469,434.40
NJABA	▶		N139,575,217.18
NKWANGELE	▶		N135,558,831.07
NKWERRE	▶		N120,721,262.96
OBOWO	▶		N131,183,991.48
OGUTA	▶		N151,027,247.06
OHAJI/EGBEMA	▶		N163,612,318.58

*Total Allocation*

OKIGWE ▶

**N143,981,192.35**

ONUIMO ▶

**N128,888,957.22**

ORLU ▶

**N141,928,909.50**

ORSU ▶

**N137,434,537.79**

ORU ▶

**N133,287,538.20**

ORU WEST ▶

**N137,351,392.65**

OWERRI MUNICIPAL ▶

**N138,961,358.25**

OWERRI NORTH ▶

**N149,064,509.18**

OWERRI WEST ▶

**N131,829,387.14**

Federation Account Allocation Committee (FAAC) January 2018 Disbursement

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



JIGAWA STATE

 **27**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N3,762,279,713.58**

13% Share of Derivation (Net)

 **N0.00**

Gross Total

 **N3,762,279,713.58**

DEDUCTIONS

External Debt

 **N25,733,823.96**

Contractual Obligation (ISPO)

 **N0.00**

Other Deductions (see Note)

 **N163,223,611.96**

Net Statutory Allocation

N3,573,322,277.66

Gross VAT Allocation

N1,003,199,684.41

Distribution of ₦16.055 Billion from FOREX Equalisation = ₦110,067,020.08

Distribution of ₦14.713 Billion from FOREX Equalisation = ₦100,865,172.79

Total Gross Amount

N4,991,688,351.65


Distribution of ₦1.938B
Excess Bank Charges
= ₦15,276,760.78

Total Net Amount

N4,802,730,915.73

LGAs

Gross Statutory Allocation  **N3,139,423,396.50**

Deduction  **N0.00**

Value Added Tax  **N790,667,107.70**

Distribution of ₦14.713 Billion FOREX Equalisation = ₦84,166,650.93

Distribution of ₦16.055 Billion FOREX Equalisation = ₦91,845,105.72

Distribution of ₦1.938 Billion from Excess Bank Charges = ₦12,747,648.73

Total Allocation

 **N4,118,849,909.57**





Total Allocation

AUYO	▶		N139,471,175.64
BABURA	▶		N164,526,081.46
BIRNIN KUDU	▶		N202,802,882.95
BIRNIWA	▶		N152,432,112.18
GAGARAWA	▶		N131,050,156.63
BUJI	▶		N130,047,614.51
DUTSE	▶		N181,278,790.16
GARKI	▶		N151,997,086.91
GUMEL	▶		N133,980,993.53
GURI	▶		N140,549,714.57
GWARAM	▶		N194,676,960.39
GWIWA	▶		N144,374,219.11
HADEJIA	▶		N124,952,423.05
JAHUN	▶		N169,497,765.32
KAFIN HAUSA	▶		N189,012,813.65
KAUGAMA	▶		N139,473,569.51
KAZAURE	▶		N148,029,821.79
KIRI-KASAMMA	▶		N154,948,408.30



Total Allocation

KIYAWA	▶		N157,927,442.44
MAIGATARI	▶		N159,444,871.32
MALAM MADORI	▶		N150,183,282.67
MIGA	▶		N138,187,034.02
RINGIM	▶		N167,225,821.63
RONI	▶		N124,875,371.48
SULE TAKARKAR	▶		N153,753,159.13
TAURA	▶		N142,377,635.65
YANKWASHI	▶		N108,838,606.83

Federation Account Allocation Committee (FAAC) January 2018 Disbursement

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



KADUNA STATE

 **23**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N4,407,948,276.87**

13% Share of Derivation (Net)

 **N0.00**

Gross Total

 **N4,407,948,276.87**

DEDUCTIONS


External Debt

 **N180,575,169.37**

Contractual Obligation (ISPO)

 **N0.00**

Other Deductions (see Note)

 **N203,254,936.77**

Net Statutory Allocation

N4,024,118,170.73

Gross VAT Allocation

N1,193,502,460.30

Distribution of **₦16.055 Billion** from FOREX Equalisation = **₦118,175,281.59**

Distribution of **₦14.713 Billion** from FOREX Equalisation = **₦17,898,502.10**

Total Gross Amount

N5,866,480,836.83


Distribution of **₦1.938B**
Excess Bank Charges
= **₦16,340,272.79**

Total Net Amount

N5,482,650,730.69

LGAs

Gross Statutory Allocation  **N3,530,578,881.48**

Deduction  **N0.00**

Value Added Tax  **N844,154,857.82**

Distribution of **₦14.713 Billion** FOREX Equalisation = **₦94,653,368.71**

Distribution of **₦16.055 Billion** FOREX Equalisation = **₦103,288,518.20**

Distribution of **₦1.938 Billion** form Excess Bank Charges = **₦14,335,938.07**

Total Allocation

 **N4,587,011,564.27**



Total Allocation

BIRNIN GWARI



N235,294,265.72

CHIKUN



N245,654,594.15

GIWA



N205,768,881.93

GWAGWADA



N156,581,123.08

IGABI



N259,041,206.11

IKARA



N174,683,671.55

JABA



N154,150,393.21

JEMA'A



N202,831,702.28

KACHIA



N217,783,269.29

KADUNA NORTH



N214,562,477.92

KADUNA SOUTH



N228,914,160.89

KAGARKO



N194,183,364.81

KAURA



N171,844,038.99

KAURU



N172,749,093.77

KUBAU



N201,857,549.18

KUDAN



N156,400,527.07

LERE



N217,825,752.88

MAKARFI



N148,682,511.66

*Total Allocation***SABON GARI****N195,232,207.67****SANGA****N161,527,537.30****SOBA****N206,412,353.98****ZANGON KATAF****N227,758,426.32****ZARIA****N237,272,454.53**

Federation Account Allocation Committee (FAAC) January 2018 Disbursement

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



KANO STATE

 **44**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N5,336,312,125.50**

13% Share of Derivation (Net)

 **N0.00**

Gross Total

 **N5,336,312,125.50**

DEDUCTIONS

External Debt

 **N54,328,126.76**

Contractual Obligation (ISPO)

 **N0.00**

Other Deductions (see Note)

 **N484,869,775.19**

Net Statutory Allocation

N4,797,114,223.55

Gross VAT Allocation

N1,495,853,602.09

Distribution of **₦16.055 Billion** from FOREX Equalisation = **₦156,115,977.17**

Distribution of **₦14.713 Billion** from FOREX Equalisation = **₦143,064,334.81**

Total Gross Amount

N7,153,014,169.00


Distribution of **₦1.938B**
Excess Bank Charges
= **₦21,668,129.43**

Total Net Amount

N6,613,816,267.05

LGAs

Gross Statutory Allocation  **N5,620,984,170.15**

Deduction  **N0.00**

Value Added Tax  **N1,434,640,751.74**

Distribution of **₦14.713 Billion** FOREX Equalisation = **₦150,696,275.32**

Distribution of **₦16.055 Billion** FOREX Equalisation = **₦164,444,173.38**

Distribution of **₦1.938 Billion** form Excess Bank Charges = **₦22,824,042.08**

Total Allocation

 **N7,393,589,412.68**



Total Allocation

AJINGI



N153,345,073.79

ALBASU



N157,300,373.08

BAGWAI



N144,528,330.51

BEBEJI



N155,857,833.94

BICHI



N187,639,767.26

BUNKURE



N150,484,809.18

DALA



N239,437,536.99

DANBATTA



N164,736,847.81

DAWAKIN KUDU



N175,718,951.18

DAWAKIN TOFA



N178,075,768.56

DOGUWA



N161,742,744.41

FAGGE



N161,923,909.56

GABASAWA



N168,503,426.57

GARKO



N150,876,724.73

GARUN MALLAM



N147,461,767.39

GAYA



N162,322,083.83

GEZAWA



N185,738,877.29

GWALE



N220,708,558.15



Total Allocation

GWARZO



N153,975,090.36

KABO



N147,665,107.02

KANO MUNICIPAL



N214,691,350.46

KARAYE



N143,318,505.84

KIBIYA



N144,095,163.02

KIRU



N185,525,380.70

KUMBOTSO



N190,674,273.38

KUNCHI



N143,798,225.26

KURA



N143,403,123.95

MADOBI



N143,024,785.76

MAKODA



N169,515,263.90

MINJIBIR



N170,061,680.97

NASSARAWA



N293,391,013.57

RANO



N147,514,356.87

RIMINGADO



N143,827,249.43

ROGO



N174,467,391.83

SHANONO



N144,539,673.74

SUMAILA



N182,281,754.11



Total Allocation

TAKAI



N161,264,061.98

TARAUNI



N167,543,038.70

TOFA



N131,464,242.58

TSANYAWA



N145,941,715.01

TUDUN WADA



N177,614,506.32

UNGOGO



N210,296,019.68

WARAWA



N137,287,462.03

WUDIL



N160,005,592.00

Federation Account Allocation Committee (FAAC) January 2018 Disbursement

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



KATSINA STATE

 **34**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N4,135,490,026.07**

13% Share of Derivation (Net)

 **N0.00**

Gross Total

 **N4,135,490,026.07**

DEDUCTIONS

External Debt

 **N99,227,240.44**

Contractual Obligation (ISPO)

 **N0.00**

Other Deductions (see Note)

 **N636,773,210.16**

Net Statutory Allocation

N3,399,489,575.47

Gross VAT Allocation

N1,068,918,629.96

Distribution of ₦16.055Billion from FOREX Equalisation =N120,985,439.26

Distribution of ₦14.713Billion from FOREX Equalisation =N110,870,787.87

Total Gross Amount

N5,453,057,066.80


Distribution of ₦1.938B
Excess Bank Charges
=N16,792,183.63

Total Net Amount

N4,717,056,616.20

LGAs

Gross Statutory Allocation  **N4,279,350,925.93**

Deduction  **N0.00**

Value Added Tax  **N971,967,673.18**

Distribution of ₦14.713Billion FOREX Equalisation =N114,727,639.47

Distribution of ₦16.055Billion FOREX Equalisation =N125,194,148.27

Distribution of ₦1.938Billion form Excess Bank Charges =N17,376,331.74

Total Allocation

 **N5,508,616,718.59**



Total Allocation

BAKORI	▶		N158,499,808.30
BATAGARAWA	▶		N164,621,799.93
BATSARI	▶		N177,980,019.80
BAURE	▶		N168,104,945.61
BINDAWA	▶		N156,447,600.62
CHARANCHI	▶		N147,224,049.01
DAN-MUSA	▶		N146,172,319.92
DANDUME	▶		N156,665,657.27
DANJA	▶		N147,414,815.11
DAURA	▶		N178,097,246.72
DUTSI	▶		N146,473,392.85
DUTSINMA	▶		N162,858,976.09
FASKARI	▶		N176,510,892.54
FUNTUA	▶		N177,954,551.52
INGAWA	▶		N156,071,040.00
JIBIA	▶		N172,211,754.26
KAFUR	▶		N178,853,635.24
KAITA	▶		N171,399,909.79



Total Allocation

KANKARA	▶		N188,824,477.88
KANKIA	▶		N151,413,778.60
KATSINA	▶		N208,283,019.60
KURFI	▶		N145,536,416.26
KUSADA	▶		N137,789,447.78
MAIADUA	▶		N168,522,896.89
MALUMFASHI	▶		N166,745,135.67
MANI	▶		N159,318,949.83
MASHI	▶		N161,824,532.12
MATAZU	▶		N137,345,870.02
MUSAWA	▶		N162,787,621.41
RIMI	▶		N148,565,461.86
SABUWA	▶		N151,861,597.44
SAFANA	▶		N163,895,489.96
SANDAMU	▶		N156,940,248.04
ZANGO	▶		N155,399,360.69

Federation Account Allocation Committee (FAAC) January 2018 Disbursement

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



KEBBI STATE

 **21**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N3,552,406,564.56**

13% Share of Derivation (Net)

 **N0.00**

Gross Total

 **N3,552,406,564.56**

DEDUCTIONS

External Debt

 **N36,342,977.01**

Contractual Obligation (ISPO)

 **N0.00**

Other Deductions (see Note)

 **N264,239,440.81**

Net Statutory Allocation

N3,251,824,146.74

Gross VAT Allocation

N847,292,441.82

Distribution of ₦16.055Billion from FOREX Equalisation = ₦103,927,095.92

Distribution of ₦14.713Billion from FOREX Equalisation = ₦95,238,559.92

Total Gross Amount

N4,613,289,231.74


Distribution of ₦1.938B
Excess Bank Charges
= ₦14,424,569.52


Total Net Amount

N4,312,706,813.92

LGAs

Gross Statutory Allocation  **N2,700,729,776.09**

Deduction  **N0.00**

Value Added Tax  **N581,299,920.83**

Distribution of ₦14.713Billion FOREX Equalisation = ₦72,405,455.27

Distribution of ₦16.055Billion FOREX Equalisation = ₦79,010,945.79

Distribution of ₦1.938Billion form Excess Bank Charges = ₦10,966,330.49

Total Allocation

 **N3,444,412,428.47**



Total Allocation

ALIERU



N124,635,417.58

AREWA



N196,621,834.67

ARGUNGU



N170,955,296.08

AUGIE



N141,684,798.22

BAGUDO



N187,540,733.27

BIRNIN -KEBBI



N223,980,727.22

BUNZA



N154,729,474.37

DANDI KAMBA



N164,154,405.28

DANKO /WASAGU



N204,681,648.72

FAKAI



N144,259,327.11

GWANDU



N152,732,723.33

JEGA



N168,219,900.08

KALGO



N138,509,863.43

KOKO/BESSE



N159,662,728.59

MAIYAMA



N181,642,393.26

NGASKI



N148,213,039.37

SAKABA



N144,329,735.95

SHANGA





N151,129,731.67



Total Allocation

SURU	▶		N178,776,809.14
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Y'AURI	▶		N140,681,137.21
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ZURU	▶		N167,270,703.89
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Federation Account Allocation Committee (FAAC) January 2018 Disbursement

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



KOGI STATE

 **21**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N3,718,297,235.64**

13% Share of Derivation (Net)

 **N0.00**

Gross Total


 **N3,718,297,235.64**

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

N3,119,404,091.56

Gross VAT Allocation

N867,451,629.51

Distribution of ₦16.055 Billion from FOREX Equalisation = ₦108,780,294.84

Distribution of ₦14.713 Billion from FOREX Equalisation = ₦99,686,020.63

Total Gross Amount

N4,809,313,350.27


Distribution of ₦1.938B
Excess Bank Charges
= ₦15,098,169.65

Total Net Amount

N4,210,420,206.19

LGAs

Gross Statutory Allocation  **N2,791,402,048.04**

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

Value Added Tax  **N593,004,010.34**

Distribution of ₦14.713 Billion FOREX Equalisation = ₦74,836,341.61

Distribution of ₦16.055 Billion FOREX Equalisation = ₦81,663,599.91

Distribution of ₦1.938 Billion from Excess Bank Charges = ₦11,334,505.83

Total Allocation

 **N3,462,267,910.22**



Total Allocation

ADAVI



N175,110,214.61

AJAOKUTA



N153,103,181.28

ANKPA



N196,251,492.97

BASSA



N154,076,879.67

DEKINA



N209,505,715.72

IBAJI



N161,631,017.99

IDAH



N136,283,854.43

IGALAMELA



N160,499,017.13

IJUMU



N156,156,243.46

KABBA/BUNU



N165,389,892.30

KOGI



N146,594,629.82

KOTON KARFE



N186,001,717.72

MOPA-MURO



N122,575,863.06

OFU



N179,368,061.61

OGORI/MAGONGO



N119,233,713.67

OKEHI



N174,953,383.36

OKENE



N219,409,783.82

OLAMABORO



N164,343,542.15



Total Allocation

OMALA ▶



N153,765,140.88

YAGBA EAST ▶



N165,807,532.92

YAGBA WEST ▶



N162,207,031.68

Federation Account Allocation Committee (FAAC) January 2018 Disbursement

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



KWARA STATE

 **16**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N2,994,702,561.62**

13% Share of Derivation (Net)


 **N0.00**

Gross Total

 **N2,994,702,561.62**

DEDUCTIONS

External Debt

 **N34,961,787.12**

Contractual Obligation (ISPO)

 **N0.00**

Other Deductions (see Note)

 **N347,813,959.43**

Net Statutory Allocation

N2,611,926,815.07

Gross VAT Allocation

N785,738,397.77

Distribution of ₦16.055Billion from FOREX Equalisation = ₦87,611,238.95

Distribution of ₦14.713Billion from FOREX Equalisation = ₦80,286,744.82

Total Gross Amount


N3,960,498,952.02


Distribution of ₦1.938B
Excess Bank Charges
= ₦12,160,008.86


Total Net Amount

N3,577,723,205.47

LGAs

Gross Statutory Allocation  **N1,975,209,334.17**

Deduction  **N0.00**

Value Added Tax  **N445,600,130.22**

Distribution of ₦14.713Billion FOREX Equalisation = ₦52,954,550.42

Distribution of ₦16.055Billion FOREX Equalisation = ₦57,785,550.78

Distribution of ₦1.938Billion form Excess Bank Charges = ₦8,020,350.10

Total Allocation

 **N2,539,569,915.70**



Total Allocation

ASA	▶		N146,770,970.42
BARUTEN	▶		N229,276,551.26
EDU	▶		N182,612,917.39
EKITI	▶		N114,491,419.09
IFELODUN	▶		N191,472,732.63
ILORIN EAST	▶		N168,868,426.54
ILORIN SOUTH	▶		N170,616,543.30
ILORIN WEST	▶		N204,978,577.51
IREPODUN	▶		N146,464,982.19
KAI AMA	▶		N184,100,960.70
MORO	▶		N150,484,101.38
OFFA	▶		N135,355,383.50
OKE-ERO	▶		N115,285,588.95
OSIN	▶		N115,019,722.81
OYUN	▶		N130,228,877.88
PATEGI	▶		N153,542,160.14

Federation Account Allocation Committee (FAAC) January 2018 Disbursement

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



LAGOS STATE

 **20**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N4,506,861,772.13**

13% Share of Derivation (Net)

 **N0.00**

Gross Total

 **N4,506,861,772.13**

DEDUCTIONS

External Debt

 **N802,753,160.64**

Contractual Obligation (ISPO)

 **N2,000,000,000.00**

Other Deductions (see Note)

 **N0.00**

Net Statutory Allocation

N1,704,108,611.49

Gross VAT Allocation

N7,772,176,070.75

Distribution of **₦16.055 Billion** from FOREX Equalisation = **N120,827,111.75**

Distribution of **₦14.713 Billion** from FOREX Equalisation = **N18,300,140.98**

Total Gross Amount

N12,550,015,166.03


Distribution of **₦1.938B**
Excess Bank Charges
= **N16,340,272.79**

Total Net Amount

N9,747,262,005.39

LGAs

Gross Statutory Allocation  **N3,364,761,571.49**

Deduction  **N0.00**

Value Added Tax  **N4,489,721,595.00**

Distribution of **₦14.713 Billion** FOREX Equalisation = **N90,207,874.78**

Distribution of **₦16.055 Billion** FOREX Equalisation = **N98,437,465.49**

Distribution of **₦1.938 Billion** form Excess Bank Charges = **N13,662,635.83**

Total Allocation

 **N8,056,791,142.59**



Total Allocation

AGEGE ▶



N404,475,631.24

AJEROMI/IFELODUN ▶



N 469,233,328.33

ALIMOSHO ▶



N646,432,778.38

AMOWO-ODOFIN ▶



N361,843,923.36

APAPA ▶



N332,597,998.64

BADAGRY ▶



N348,450,281.97

EPE ▶



N333,658,124.65

ETI-OSA ▶



N365,982,979.39

IBEJU-LEKKI ▶



N305,398,666.79

IFAKO/IJAYE ▶



N395,424,001.69

IKEJA ▶



N365,132,303.46

IKORODU ▶



N434,433,457.04

KOSOFE ▶



N459,061,588.47

LAGOS ISLAND ▶



N329,186,145.03

LAGOS MAINLAND ▶



N360,385,386.94

MUSHIN ▶



N450,997,758.16

OJO ▶



N442,489,352.41

OSHODI/ISOLO ▶



N448,314,937.93



Total Allocation

SOMOLU



N386,705,349.22

SURULERE



N416,587,149.50

Federation Account Allocation Committee (FAAC) January 2018 Disbursement

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



NASARAWA STATE


 **13**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N3,102,518,288.71**

13% Share of Derivation (Net)

 **N0.00**

Gross Total


 **N3,102,518,288.71**

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

N2,849,614,481.13

Gross VAT Allocation

N753,501,354.35

Distribution of ₦16.055Billion from FOREX Equalisation =N90,765,431.81

Distribution of ₦14.713Billion from FOREX Equalisation =N83,177,240.15

Total Gross Amount

N4,042,560,110.33


Distribution of ₦1.938B
Excess Bank Charges
=N12,597,795.31

Total Net Amount

N3,789,656,302.75

LGAs

Gross Statutory Allocation  **N1,762,227,162.05**

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

Value Added Tax  **N366,946,914.77**

Distribution of ₦14.713Billion FOREX Equalisation =N47,244,585.92

Distribution of ₦16.055Billion FOREX Equalisation =N51,554,670.89

Distribution of ₦1.938Billion form Excess Bank Charges =N7,155,534.63

Total Allocation

 **N2,195,890,741.02**



Total Allocation

AKWANGA	▶		N146,983,881.18
AWE	▶		N162,649,523.60
DOMA	▶		N167,614,937.57
KARU	▶		N197,252,047.23
KEANA	▶		N141,497,345.91
KEFFI	▶		N135,138,618.40
KOKONA	▶		N152,283,423.95
LAFIA	▶		N238,557,502.69
NASARAWA	▶		N215,240,328.87
NASARAWA EGGON	▶		N168,779,485.93
OBI	▶		N162,633,266.53
TOTO	▶		N169,389,839.50
WAMBA	▶		N137,870,539.67

Federation Account Allocation Committee (FAAC) January 2018 Disbursement

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



NIGER STATE

 **25**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N3,985,046,605.28**

13% Share of Derivation (Net)

 **N0.00**

Gross Total

 **N3,985,046,605.28**

DEDUCTIONS

External Debt

 **N30,734,086.28**

Contractual Obligation (ISPO)

 **N275,631,992.38**

Other Deductions (see Note)

 **N295,389,486.35**

Net Statutory Allocation

N3,383,291,040.27

Gross VAT Allocation

N954,897,858.31

Distribution of **₦16.055Billion** from FOREX Equalisation = **₦116,584,155.92**

Distribution of **₦14.713Billion** from FOREX Equalisation = **₦106,837,461.59**

Total Gross Amount

N5,179,547,388.26


Distribution of **₦1.938B**
Excess Bank Charges
= **₦16,181,307.17**

Total Net Amount

N4,577,791,823.25

LGAs

Gross Statutory Allocation  **N3,261,746,543.80**

Deduction  **N0.00**

Value Added Tax  **N722,584,772.08**

Distribution of **₦14.713Billion** FOREX Equalisation = **₦87,446,084.23**

Distribution of **₦16.055Billion** FOREX Equalisation = **₦95,423,719.04**

Distribution of **₦1.938Billion** form Excess Bank Charges = **₦13,244,342.65**

Total Allocation

 **N4,180,445,461.80**



Total Allocation

AGAIE



N155,948,906.46

AGWARA



N133,201,178.94

BIDA



N157,136,196.69

BORGU



N235,521,659.53

BOSSO



N151,776,676.09

EDATI



N159,133,024.07

GBAKO



N150,276,083.85

GURARA



N134,954,505.35

KATCHA



N145,545,738.67

KONTAGORA



N159,378,762.67

LAPAI



N153,814,050.01

LAVUN



N180,759,603.88

MAGAMA



N182,675,016.42

MARIGA



N200,090,939.67

MASHEGU



N231,386,180.87

MINNA



N157,584,354.44

MOKWA



N205,254,866.01

MUYA



N141,187,817.98



Total Allocation

PAIKORO ▶



N161,917,202.37

RAFI ▶



N183,760,897.29

RIJAU ▶



N174,312,995.87

SHIRORO ▶



N204,189,780.44

SULEJA ▶



N157,213,715.08

TAFI ▶



N125,942,924.52

WUSHISHI ▶



N137,482,384.63

Federation Account Allocation Committee (FAAC) January 2018 Disbursement

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



OGUN STATE

 **20**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N3,125,560,697.52**

13% Share of Derivation (Net)


 **N0.00**

Gross Total

 **N3,125,560,697.52**

DEDUCTIONS

External Debt

 **N72,750,986.82**

Contractual Obligation (ISPO)

 **N0.00**

Other Deductions (see Note)

 **N1,133,331,119.97**

Net Statutory Allocation

N1,919,478,590.73

Gross VAT Allocation

N961,565,028.88

Distribution of ₦16.055Billion from FOREX Equalisation = ₦91,439,546.83

Distribution of ₦14.713Billion from FOREX Equalisation = ₦83,794,997.66

Total Gross Amount


N4,275,051,630.04

Distribution of ₦1.938B
Excess Bank Charges
= ₦12,691,359.15


Total Net Amount

N3,068,969,523.25

LGAs

Gross Statutory Allocation  **N2,326,918,191.06**

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

Value Added Tax  **N632,543,082.38**

Distribution of ₦14.713Billion FOREX Equalisation = ₦62,383,720.32

Distribution of ₦16.055Billion FOREX Equalisation = ₦68,074,936.15

Distribution of ₦1.938Billion form Excess Bank Charges = ₦9,448,466.16

Total Allocation

 **N2,983,591,445.66**



Total Allocation

ABEOKUTA NORTH	▶		N153,818,634.45
ABEOKUTA SOUTH	▶		N160,888,944.41
ADO-ODO/OTA	▶		N248,047,331.78
EGBADO NORTH	▶		N158,142,161.00
EGBADO SOUTH	▶		N143,592,854.45
EWEKORO	▶		N108,282,633.20
REMO NORTH	▶		N106,236,228.57
IFO	▶		N244,006,263.86
IJEBU EAST	▶		N138,889,078.73
IJEBU NORTH	▶		N178,762,884.64
IJEBU ODE	▶		N137,293,848.09
IKENNE	▶		N124,210,286.72
IJEBU NORTH EAST	▶		N111,054,206.02
IMEKO-AFON	▶		N125,761,122.90
IPOKIA	▶		N134,922,285.06
OBAFEMI/OWODE	▶		N163,307,254.19
ODEDAAH	▶		N134,433,029.71
ODOGBOLU	▶		N127,505,938.03



Total Allocation

OGUN WATERSIDE



N118,950,222.69

SHAGAMU



N165,486,237.18

Federation Account Allocation Committee (FAAC) January 2018 Disbursement

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



ONDO STATE

 **18**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N3,131,752,783.30**

13% Share of Derivation (Net)

 **N1,506,628,413.34**

Gross Total

 **N4,638,381,196.64**

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

N3,625,393,278.36

Gross VAT Allocation

N881,185,750.16

Distribution of **₦16.055 Billion** from FOREX Equalisation = **₦170,455,289.87**

Distribution of **₦14.713 Billion** from FOREX Equalisation = **₦153,857,990.51**

Total Gross Amount

N5,856,596,729.34


Distribution of **₦1.938B**
Excess Bank Charges
= **₦12,716,502.16**

Total Net Amount

N4,843,608,811.06

LGAs

Gross Statutory Allocation  **N2,222,354,060.36**

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

Value Added Tax  **N547,908,092.60**

Distribution of **₦14.713 Billion** FOREX Equalisation = **₦59,580,398.95**

Distribution of **₦16.055 Billion** FOREX Equalisation = **₦65,015,870.06**

Distribution of **₦1.938 Billion** form Excess Bank Charges = **₦9,023,882.84**

Total Allocation

 **N2,856,705,178.00**



Total Allocation

AKOKO NORTH EAST ▶



N157,569,462.87

AKOKO NORTH WEST ▶



N167,450,173.95

AKOKO SOUTH WEST ▶



N170,899,247.48

AKOKO SOUTH EAST ▶



N125,650,291.99

AKURE NORTH ▶



N133,621,734.11

AKURE SOUTH ▶



N205,747,579.93

IDANRE ▶



N142,472,527.70

IFEDORE ▶



N146,221,353.07

OKITIPUPA ▶



N173,810,070.48

ILAJE ▶



N189,468,614.23

ESE-EDO ▶



N144,715,776.41

ILE-OLUJI-OKEIGBO ▶



N149,973,426.53

IRELE ▶



N139,585,729.74

ODIGBO ▶



N173,446,599.57

ONDO EAST ▶



N115,856,090.00

ONDO WEST ▶



N190,547,224.28

OSE ▶



N151,629,453.46

OWO ▶



N178,039,822.17

Federation Account Allocation Committee (FAAC) January 2018 Disbursement

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



OSUN STATE

 **30**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N3,068,262,957.31**

13% Share of Derivation (Net)

 **N0.00**

Gross Total

 **N3,068,262,957.31**

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

N652,086,505.06

Gross VAT Allocation

N865,256,356.09

Distribution of ₦16.055Billion from FOREX Equalisation =N89,763,278.19

Distribution of ₦14.713Billion from FOREX Equalisation =N82,258,868.80

Total Gross Amount

N4,118,000,161.71


Distribution of ₦1.938B
Excess Bank Charges
=N12,458,701.31

Total Net Amount

N1,701,823,709.46

LGAs

Gross Statutory Allocation  N3,010,234,763.02

Deduction  N(82,028,645.40)

Value Added Tax  N757,522,325.85

Distribution of ₦14.713Billion FOREX Equalisation =N80,703,156.76

Distribution of ₦16.055Billion FOREX Equalisation =N88,065,639.81

Distribution of ₦1.938Billion form Excess Bank Charges =N12,223,077.46

Total Allocation

 **N3,866,720,317.50**



Total Allocation

ATAKUMOSA EAST ▶



N113,057,518.19

ATAKUMOSA WEST ▶



N112,861,174.59

AIYEDADE ▶



N140,689,739.72

AIYEDIRE ▶



N122,726,047.38

BOLUWADURO ▶



N116,915,315.05

BORIPE ▶



N134,543,173.50

EDE NORTH ▶



N113,301,037.68

EDE SOUTH ▶



N116,400,115.73

EGBEDORE ▶



N114,721,068.87

EJIGBO ▶



N131,030,759.94

IFE CENTRAL ▶



N139,441,721.66

IFE EAST ▶



N158,414,321.88

IFE NORTH ▶



N147,416,772.29

IFE SOUTH ▶



N130,587,989.12

IFEDAYO ▶



N101,773,633.14

IFELODUN ▶



N129,600,703.70

ILA ▶



N114,703,458.32

ILESHA EAST ▶



N121,449,191.43


Total Allocation

ILESHA WEST ▶

**N127,198,835.85**

IREPODUN ▶

**N127,072,468.16**

IREWOLE ▶

**N137,072,799.42**

ISOKAN ▶

**N124,215,798.59**

IWO ▶

**N153,055,035.12**

OBOKUN ▶

**N127,038,129.11**

ODO-OTIN ▶

**N161,240,648.78**

OLA-OLUWA ▶

**N114,373,557.90**

OLORUNDA ▶

**N137,433,210.44**

ORIADE ▶

**N138,817,458.74**

OROLU ▶

**N122,498,045.48**

OSOGBO ▶

**N137,070,587.72**

Federation Account Allocation Committee (FAAC) January 2018 Disbursement

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



OYO STATE

 **33**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N3,773,360,584.93**

13% Share of Derivation (Net)


 **N0.00**

Gross Total

 **N3,773,360,584.93**

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

N3,158,487,104.20

Gross VAT Allocation

N1,265,749,200.28

Distribution of ₦16.055Billion from FOREX Equalisation = ₦110,391,195.47

Distribution of ₦14.713Billion from FOREX Equalisation = ₦101,162,246.39

Total Gross Amount


N5,265,984,981.79


Distribution of ₦1.938B
Excess Bank Charges
= ₦15,321,754.73

Total Net Amount

N4,651,111,501.06

LGAs

Gross Statutory Allocation  **N3,797,176,282.00**

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

Value Added Tax  **N1,061,025,404.92**

Distribution of ₦14.713Billion FOREX Equalisation = ₦101,800,735.44

Distribution of ₦16.055Billion FOREX Equalisation = ₦111,087,933.36

Distribution of ₦1.938Billion form Excess Bank Charges = ₦15,418,458.52

Total Allocation

 **N5,002,820,232.77**



Total Allocation

AFIJIO



N137,693,065.55

AKINYELE



N160,136,732.96

ATIBA



N157,119,966.54

ATISBO



N162,658,340.42

EGBEDA



N174,978,916.96

IBADAN NORTH



N180,356,079.87

IBADAN NORTH EAST



N193,767,810.79

IBADAN NORTH WEST



N142,258,929.76

IBADAN SOUTH EAST



N170,332,321.73

IBADAN SOUTH WEST



N177,665,279.75

IBARAPA CENTRAL



N127,724,069.38

IBARAPA NORTH



N131,989,196.55

IDO



N130,022,521.94

SAKI WEST



N191,253,709.51

IFELOJU



N132,264,984.17

IREPO



N137,746,011.46

ISEYIN



N179,883,547.12

ITESIWAJU



N152,508,349.90



Total Allocation

IWAJOWA



N140,678,520.0

OLORUNSOGO



N128,225,973.29

KAJOLA



N159,854,338.33

LAGELU



N147,184,786.13

OGBOMOSHO NORTH



N154,444,419.67

OGBOMOSHO SOUTH



N130,813,197.44

OGO-OLUWA



N119,714,677.63

OLUYOLE



N159,415,628.67

ONA-ARA



N174,625,178.38

ORELOPE



N132,320,898.07

ORI IRE



N156,719,548.98

OYO EAST



N135,137,375.93

OYO WEST



N136,359,224.62

SAKI EAST



N134,258,251.47

IFEDAPO



N152,708,379.74

Federation Account Allocation Committee (FAAC) January 2018 Disbursement

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



PLATEAU STATE

17
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

N3,513,123,051.47

13% Share of Derivation (Net)

N0.00

Gross Total

N3,513,123,051.47

DEDUCTIONS

External Debt

N18,708,659.81

Contractual Obligation (ISPO)

N609,914,612.08

Other Deductions (see Note)

N519,429,350.12

Net Statutory Allocation

N2,365,140,291.40

Gross VAT Allocation

N874,772,183.57

Distribution of ₦16.055Billion from FOREX Equalisation =N102,777,840.80

Distribution of ₦14.713Billion from FOREX Equalisation =N94,185,385.08

Total Gross Amount

N4,599,123,519.48

**Distribution of ₦1.938B
Excess Bank Charges
=N14,265,058.56**

Total Net Amount

N3,451,140,759.41

LGAs

Gross Statutory Allocation **N2,380,320,760.55**

Deduction **N0.00**

Value Added Tax **N523,001,361.18**

Distribution of ₦14.713Billion FOREX Equalisation =N63,815,421.25

Distribution of ₦16.055Billion FOREX Equalisation =N69,637,249.99

Distribution of ₦1.938Billion form Excess Bank Charges =N9,665,307.63

Total Allocation

N3,046,440,100.61



Total Allocation

BARKIN LADI	▶		N177,206,485.29
BASSA	▶		N179,195,521.58
BOKKOS	▶		N178,040,474.09
JOS EAST	▶		N136,836,864.48
JOS NORTH	▶		N240,632,965.03
JOS SOUTH	▶		N206,816,993.2
KANAM	▶		N177,680,830.33
KANKE	▶		N157,677,254.36
LANGTANG NORTH	▶		N162,199,688.49
LANGTANG SOUTH	▶		N153,229,682.30
MANGU	▶		N213,232,949.56
MIKANG	▶		N143,801,495.54
PANKSHIN	▶		N189,185,765.19
QUAN-PAN	▶		N189,274,127.87
RIYOM	▶		N152,204,337.31
SHENDAM	▶		N191,042,897.55
WASE	▶		N198,181,768.36

Federation Account Allocation Committee (FAAC) January 2018 Disbursement

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



RIVERS STATE

 **23**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N3,628,224,825.14**

13% Share of Derivation (Net)


 **N8,991,628,828.36**

Gross Total

 **N12,619,853,653.49**

DEDUCTIONS

External Debt

 **N48,720,437.13**

Contractual Obligation (ISPO)

 **N0.00**

Other Deductions (see Note)

 **N1,267,549,523.03**

Net Statutory Allocation

N11,303,583,693.33

Gross VAT Allocation

N1,463,795,853.98

Distribution of ₦16.055Billion from FOREX Equalisation =N494,620,164.39

Distribution of ₦14.713Billion from FOREX Equalisation =N434,773,202.65

Total Gross Amount

N15,027,775,304.56


Distribution of ₦1.938B
Excess Bank Charges
=N14,732,430.05


Total Net Amount

N13,711,505,344.40

LGAs

Gross Statutory Allocation  **N2,950,539,540.30**

Deduction  **N0.00**

Value Added Tax  **N984,306,395.86**

Distribution of ₦14.713Billion FOREX Equalisation =N79,102,752.37

Distribution of ₦16.055Billion FOREX Equalisation =N86,319,231.84

Distribution of ₦1.938Billion form Excess Bank Charges =N11,980,684.63

Total Allocation

 **N4,112,248,605.00**



Total Allocation

AHOADA	▶		N151,654,888.50
AHOADA WEST	▶		N184,691,261.09
AKUKUTORU	▶		N167,976,884.01
ANDONI	▶		N180,033,223.72
ASARITORU	▶		N170,673,503.88
BONNY	▶		N170,365,354.70
DEGEMA	▶		N183,184,042.50
ELEME	▶		N175,290,573.30
EMOHUA	▶		N169,742,498.10
ETCHE	▶		N194,782,398.95
GONAKA	▶		N177,066,733.64
IKWERRE	▶		N168,949,048.69
KHANA	▶		N199,284,032.59
OBIO/AKPOR	▶		N243,812,391.80
OBUA/ODUAL	▶		N196,880,599.30
OGBA/EGBEMA/NDONI	▶		N198,311,051.81
OGU/BOLO	▶		N138,092,810.54
OKRIKA	▶		N171,069,654.07



Total Allocation

OMUMMA	▶		N137,066,315.79
OPOBO/NKORO	▶		N148,475,522.15
OYIGBO	▶		N150,347,584.16
PORT HARCOURT	▶		N273,159,717.29
TAI	▶		N161,338,514.40

Federation Account Allocation Committee (FAAC) January 2018 Disbursement

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



SOKOTO STATE

 **23**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N3,707,716,391.18**

13% Share of Derivation (Net)

 **N0.00**

Gross Total

 **N3,707,716,391.18**

DEDUCTIONS


External Debt

 **N33,665,974.99**

Contractual Obligation (ISPO)

 **N0.00**

Other Deductions (see Note)

 **N573,519,483.80**

Net Statutory Allocation

N3,100,530,932.39

Gross VAT Allocation

N887,913,451.61

Distribution of ₦16.055Billion from FOREX Equalisation = ₦108,470,747.94

Distribution of ₦14.713Billion from FOREX Equalisation = ₦99,402,352.54

Total Gross Amount

N4,818,558,149.33


Distribution of ₦1.938B
Excess Bank Charges
= ₦15,055,206.06

Total Net Amount

N4,211,372,690.54

LGAs

Gross Statutory Allocation  **N2,971,649,989.60**

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

Value Added Tax  **N645,813,603.65**

Distribution of ₦14.713Billion FOREX Equalisation = ₦79,668,714.84

Distribution of ₦16.055Billion FOREX Equalisation = ₦86,936,826.60

Distribution of ₦1.938Billion form Excess Bank Charges = ₦12,066,403.74

Total Allocation

 **N3,760,146,500.26**



Total Allocation

BINJI	▶		N140,308,304.76
BODINGA	▶		N160,771,531.34
DANGE-SHUNI	▶		N172,287,229.28
GADA	▶		N187,862,020.62
GORONYO	▶		N174,619,733.10
GUDU	▶		N155,591,450.16
GWADABAWA	▶		N182,711,233.18
ILLELA	▶		N155,535,376.28
ISA	▶		N172,373,135.99
KEBBE	▶		N156,821,857.25
KWARE	▶		N147,749,581.53
RABAH	▶		N172,092,113.44
SABON BIRNI	▶		N182,822,480.98
SHAGARI	▶		N164,541,607.51
SILAME	▶		N146,935,610.10
SOKOTO NORTH	▶		N168,478,001.36
SOKOTO SOUTH	▶		N165,072,794.41
TAMBUWAL	▶		N183,228,164.59



Total Allocation

TANGAZA



N164,584,680.92

TURETA



N149,155,088.59

WAMAKKO



N159,837,085.66

WURNO



N153,787,954.57

YABO



N142,979,464.64

Federation Account Allocation Committee (FAAC) January 2018 Disbursement

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



TARABA STATE

16
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

N3,240,699,037.67

13% Share of Derivation (Net)

N0.00

Gross Total

N3,240,699,037.67

DEDUCTIONS

External Debt

N17,164,063.46

Contractual Obligation (ISPO)

N0.00

Other Deductions (see Note)

N416,352,804.33

Net Statutory Allocation

N2,807,182,169.88

Gross VAT Allocation

N772,062,843.88

Distribution of **₦16.055 Billion** from FOREX Equalisation = **₦94,807,965.71**

Distribution of **₦14.713 Billion** from FOREX Equalisation = **₦86,881,809.24**

Total Gross Amount

N4,207,610,535.62

Distribution of **₦1.938B**
Excess Bank Charges
= **₦13,158,879.12**

Total Net Amount

N3,774,093,667.83

LGAs

Gross Statutory Allocation **N2,227,261,609.04**

Deduction **N0.00**

Value Added Tax **N437,147,017.18**

Distribution of **₦14.713 Billion** FOREX Equalisation = **₦59,711,968.31**

Distribution of **₦16.055 Billion** FOREX Equalisation = **₦65,159,442.39**

Distribution of **₦1.938 Billion** form Excess Bank Charges = **₦9,043,809.97**

Total Allocation

N2,798,323,846.90



Total Allocation

ARDO KOLA	▶		N142,227,453.79
BALI	▶		N233,775,440.63
DONGA	▶		N165,826,699.92
GASHAKA	▶		N190,009,749.34
GASSOL	▶		N212,844,259.68
IBI	▶		N148,001,549.74
JALINGO	▶		N146,630,507.16
KARIM LAMIDU	▶		N216,023,198.88
KURMI	▶		N156,246,378.27
LAU	▶		N146,421,058.07
SARDAUNA	▶		N214,191,383.76
TAKUM	▶		N170,864,837.83
USSA	▶		N149,227,861.70
WUKARI	▶		N210,575,869.31
YORRO	▶		N141,596,704.59
ZING	▶		N153,860,894.22

Federation Account Allocation Committee (FAAC) January 2018 Disbursement

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



YOBE STATE

 **17**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N3,340,744,700.96**

13% Share of Derivation (Net)

 **N0.00**

Gross Total

 **N3,340,744,700.96**

DEDUCTIONS

External Debt

 **N31,564,249.48**

Contractual Obligation (ISPO)

 **N0.00**

Other Deductions (see Note)

 **N89,972,595.59**

Net Statutory Allocation

N3,219,207,855.89

Gross VAT Allocation

N781,750,475.99

Distribution of ₦16.055Billion from FOREX Equalisation =N97,734,842.19

Distribution of ₦14.713Billion from FOREX Equalisation =N89,563,992.35

Total Gross Amount

N4,323,359,126.66


Distribution of ₦1.938B
Excess Bank Charges
=N13,565,115.17

Total Net Amount

N4,201,822,281.59

LGAs

Gross Statutory Allocation  **N2,239,316,356.51**

Deduction  **N0.00**

Value Added Tax  **N461,016,363.07**

Distribution of ₦14.713Billion FOREX Equalisation =N60,035,151.14

Distribution of ₦16.055Billion FOREX Equalisation =N65,512,108.92

Distribution of ₦1.938Billion form Excess Bank Charges =N9,092,758.35

Total Allocation

 **N2,834,972,737.99**



Total Allocation

BADE	▶		N159,110,776.41
BURSARI	▶		N171,306,520.65
DAMATURU	▶		N146,299,301.30
FIKA	▶		N163,864,345.42
FUNE	▶		N228,815,076.70
GEIDAM	▶		N187,298,498.02
GUJBA	▶		N173,045,813.22
GULAMI	▶		N152,240,990.34
JAKUSKO	▶		N200,365,076.61
KARASUWA	▶		N143,568,054.93
MACHINA	▶		N135,838,996.23
NANGERE	▶		N145,595,736.22
NGURU	▶		N160,032,494.04
POTISKUM	▶		N176,630,180.22
TARMUA	▶		N158,312,777.85
YUNUSARI	▶		N166,936,428.68
YUSUFARI	▶		N165,711,671.16

Federation Account Allocation Committee (FAAC) January 2018 Disbursement

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



ZAMFARA STATE

 **14**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N3,347,859,511.69**

13% Share of Derivation (Net)

 **N0.00**

Gross Total

 **N3,347,859,511.69**

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

N2,057,893,603.42

Gross VAT Allocation

N849,307,279.43

Distribution of **₦16.055 Billion** from FOREX Equalisation = **₦97,942,988.87**

Distribution of **₦14.713 Billion** from FOREX Equalisation = **₦89,754,737.50**

Total Gross Amount

N4,398,458,522.40


Distribution of **₦1.938B**
Excess Bank Charges
= **₦13,594,004.91**


Total Net Amount

N3,108,492,614.13

LGAs

Gross Statutory Allocation  **N2,023,372,022.23**

Deduction  **N0.00**

Value Added Tax  **N455,100,942.84**

Distribution of **₦14.713 Billion** FOREX Equalisation = **₦54,245,772.29**

Distribution of **₦16.055 Billion** FOREX Equalisation = **₦59,194,569.77**

Distribution of **₦1.938 Billion** form Excess Bank Charges = **₦8,215,915.01**

Total Allocation

 **N2,600,129,222.14**



Total Allocation

ANKA	▶		N158,934,713.44
BAKURA	▶		N157,445,033.59
BUKKUYUM	▶		N181,949,962.96
BUNGUDU	▶		N200,380,015.19
GUMMI	▶		N175,591,546.95
GUSAU	▶		N242,653,625.19
KAURA NAMODA	▶		N188,135,496.12
KIYAWA	▶		N167,763,787.77
MARADUN	▶		N180,938,057.94
MARU	▶		N233,749,879.44
SHINKAFI	▶		N150,052,552.99
TALATA MAFARA	▶		N173,993,819.80
TSAFE	▶		N185,544,608.03
ZURMI	▶		N202,996,122.72

Appendix

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of December, 2017 Shared in January, 2018

S/N	Beneficiaries	Statutory	Distribution of N14.1 Tax-Free NHS/2 Payments	Distribution of N14.025/100/100/2 Payments	Distribution of N14.025/100/100/2 New Charges Payments	VAT	Total
		₦	₦	₦	₦	₦	₦
1	FGN (see table 1)	251,320,782,110.14	4,743,168,790.78	7,358,342,569.74	1,001,301,740.44	12,095,796,561.34	278,734,891,722.43
2	State (see Table III)	12,574,701,935.90	3,420,225,324.41	3,772,245,866.09	518,013,851.33	40,802,655,294.48	17,567,950,042.01
3	LGAs (see Table IV)	98,314,747,749.95	2,436,830,362.38	2,877,468,346.38	359,370,080.73	28,711,838,643.14	132,480,734,932.60
4	10% Discretion Fund	47,749,006,720.35	1,215,600,209.29	2,267,175,461.94			51,736,941,395.55
5	Cost of Collection - NCS	3,636,296,721.61				486,156,397.42	4,124,453,119.03
6	Cost of Collection - FRS	4,567,841,264.61				2,672,178,222.65	7,440,237,667.26
7	FRS/NCS Refund	2,007,526,747.57					2,007,526,747.57
8	Cost of Collection - DPR	3,104,679,679.04					3,104,679,679.04
	Total	538,507,664,005.97	14,772,924,686.86	16,655,172,784.15	1,938,689,712.00	83,963,865,009.93	655,178,316,528.61

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of December, 2017 Shared in January, 2018

S/N	Beneficiaries	Statutory Allocation	Less Deduction	Net Statutory Allocation	Distribution of N14.025/100/100/2 Payments	Distribution of N14.025/100/100/2 New Charges Payments	VAT	Total
		₦	₦	₦	₦	₦	₦	₦
1	FGN (see table 1)	251,320,782,110.14	15,782,165,002.59	235,538,617,107.55	6,774,469,156.27	6,209,116,571.62	960,266,510.47	249,488,792,345.81
2	State (see Table III)	12,574,701,935.90		12,574,701,935.90	176,680,003.22	128,052,444.78	19,186,897.12	14,890,571,683.58
3	LGAs (see Table IV)	2,067,251,159.76		2,067,251,159.76	59,640,001.61	64,000,222.06	5,693,648.56	2,536,785,831.54
4	10% Discretion Fund	8,021,163,894.17	34,537,784.34	7,986,626,109.83	234,669,451.41	215,044,107.22	32,668,997.17	8,469,439,398.58
5	Cost of Collection - NCS	4,774,902,317.76		4,774,902,317.76	109,660,001.22	123,002,444.78	19,186,897.12	5,831,636,792.63
	Sub total	251,320,782,110.14	15,816,717,886.93	235,504,064,223.21	7,358,342,569.74	6,743,168,790.78	12,095,796,561.34	262,917,633,185.52

Distribution of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of December, 2017 Shared in January, 2018

State	S/n	Local Government Councils	Gross Statutory Allocation	Deduction	Distribution of ₦6.713Billion from FOREX Equalisation	Distribution of ₦6.055Billion FOREX Equalisation	Distribution of ₦338Billion from Excess Bank Charges	Value Added Tax	Total Allocation
			=N=	=N=			=N=	=N=	=N=
ABIA	1	ABA NORTH	104,196,541.79		2,601,705.41	3,059,707.79	424,572.38	25,492,473.01	136,269,847.57
	2	ABA SOUTH	174,498,224.59		4,177,957.56	5,104,723.93	708,530.55	44,535,572.25	229,514,996.90
	3	ABOCHUKWU	122,771,477.13		3,291,456.20	3,591,735.25	426,510.18	29,195,762.89	159,752,146.64
	4	BENDE	123,091,042.10		3,151,697.43	3,559,539.21	507,952.77	30,522,257.69	151,125,491.40
	5	IKWJANG	113,657,347.53		3,052,468.67	3,330,942.92	462,318.49	27,250,990.54	147,959,056.26
	6	ISIA ANGWAS NORTH	117,589,210.19		3,152,471.16	3,440,207.05	477,415.90	28,201,276.56	152,857,856.54
	7	ISIA ANGWAS SOUTH	114,086,148.54		3,038,663.18	3,337,724.35	463,219.73	27,051,626.45	148,504,447.69
	8	ISIKWJANG	111,244,333.96		2,887,456.83	3,214,489.37	451,407.11	25,426,569.77	141,719,637.53
	9	ISIOCO II	120,011,470.89		3,217,562.26	3,511,130.57	487,327.65	28,819,141.04	151,551,692.41
	10	ORION ANGWAS	121,792,433.64		3,265,251.09	3,563,587.05	494,538.95	29,877,670.84	158,997,233.60
	11	OSIHA	133,186,768.19		3,173,762.94	3,896,516.73	543,817.96	33,729,619.77	174,927,789.54
	12	OSIEDOMA	128,238,267.82		3,439,029.94	3,751,656.78	523,311.56	32,187,226.24	169,125,774.29
	13	UGWJANG	97,921,418.74		2,625,340.23	2,864,847.87	391,626.74	23,422,718.58	124,115,952.20
	14	UKWA EAST	92,526,165.04		2,462,567.92	2,726,869.92	375,769.00	22,466,463.68	120,955,609.56
	15	UKWA WEST	96,346,618.23		2,753,016.62	2,816,665.30	371,216.37	24,261,701.70	126,401,621.73
	16	UMUHIKIA NORTH	143,622,257.68		3,613,647.83	4,231,721.01	621,176.20	32,249,464.68	184,506,669.56
	17	UMUHIKIA SOUTH	124,097,665.92		3,327,012.76	3,630,533.44	503,900.18	27,295,679.18	159,845,191.50
ABIA TOTAL			2,041,467,778.19		54,730,912.07	59,723,968.46	8,289,392.94	492,781,095.79	2,656,993,147.45
ADAMAWA	1	DOMA	127,266,410.89		3,411,960.17	3,723,200.51	516,766.07	30,179,460.52	165,527,626.17
	2	FUFURE	155,474,673.54		4,165,212.23	4,548,474.31	631,005.92	31,744,200.34	196,566,874.36
	3	GANYI	132,786,733.32		3,560,237.91	3,877,527.62	537,537.13	29,172,597.63	166,478,649.63
	4	GIRI	115,808,492.33		3,107,651.43	3,390,691.46	470,639.05	27,070,710.88	149,946,139.37
	5	GOMBI	114,693,627.80		3,074,889.07	3,315,408.94	461,734.91	28,664,399.42	149,514,009.12
	6	GUYUK	122,624,515.61		3,287,469.46	3,597,415.75	497,315.90	29,360,312.82	159,957,198.82
	7	IGONG	133,568,913.39		3,583,871.17	3,857,555.40	523,849.47	29,406,182.80	171,334,511.25
	8	JAM	139,422,175.31		3,765,894.09	4,087,678.95	567,347.28	29,397,298.92	171,520,649.56
	9	YOLA NORTH	121,491,479.62		3,216,886.14	3,505,989.95	493,276.32	31,187,146.04	159,984,321.49
	10	LAMURUJ	126,772,867.06		2,916,097.47	3,192,130.56	441,664.08	26,031,169.55	141,241,772.81
	11	MADUGALI	110,535,341.14		2,963,467.06	3,233,756.27	448,829.45	27,362,679.74	144,549,213.66
	12	MARHA	108,221,214.86		2,901,366.27	3,166,555.57	439,452.73	25,931,170.40	140,642,249.13
	13	MAYE-BELWA	125,494,825.26		3,364,194.59	3,671,104.52	509,511.93	29,466,517.67	161,495,419.95
	14	MICHIKA	121,652,106.47		3,261,369.35	3,556,523.24	491,961.03	29,620,909.01	157,565,209.10
	15	MUJIB NORTH	116,093,471.69		3,132,150.16	3,396,569.29	471,377.68	29,041,140.32	151,403,109.94
	16	MUJIB SOUTH	108,146,261.65		2,899,356.83	3,153,662.76	436,128.59	27,906,738.47	141,675,349.32
	17	KUMAK	102,777,558.36		2,755,674.10	3,006,799.16	417,328.93	24,636,111.70	131,619,223.86
	18	SHIRIKI	114,432,533.68		3,171,441.89	3,436,708.46	472,764.98	28,224,029.11	151,074,497.17
	19	SONG	146,512,583.35		3,929,014.80	4,297,455.61	590,677.24	30,862,513.61	186,226,154.71
	20	TOLONG	125,543,487.81		3,366,354.69	3,677,409.31	506,851.22	22,367,129.88	155,470,153.16
	21	YOLA SOUTH	121,692,463.37		3,262,253.22	3,559,611.35	494,684.90	30,977,501.84	159,974,064.37
ADAMAWA TOTAL			2,575,018,603.82		69,035,190.41	75,333,214.42	10,455,879.47	594,981,233.86	3,324,824,121.88

AKWA IBOM	1	ADAP	116,642,210.50		1,132,498.26	3,418,260.44	474,427.73	20,868,292.17	150,725,467.21
	2	LASTIPENCORO	91,730,064.71		7,441,640.13	2,668,972.56	370,440.26	72,118,914.62	118,834,233.17
	3	IKKIT	125,445,829.91		3,229,222.19	3,523,799.85	467,086.03	28,891,383.05	156,883,526.32
	4	ENPEATAI	92,336,245.72		2,477,550.42	2,701,392.86	374,940.04	22,966,575.56	120,658,704.56
	5	ESSINURIM	124,097,439.87		3,327,713.74	3,631,278.47	503,857.64	30,107,507.92	151,458,167.24
	6	OTIMEKPO	106,175,161.87		2,809,622.78	3,164,173.00	459,168.67	24,632,300.89	139,471,427.41
	7	OTIRAN	122,667,947.26		3,260,677.25	3,568,700.55	498,053.98	26,693,964.76	156,737,463.04
	8	IBENO	96,287,577.23		2,629,049.15	2,875,462.97	399,097.33	23,032,040.91	121,213,707.99
	9	IBSIAPOASITAN	114,064,134.70		3,078,068.18	3,372,051.05	463,164.27	26,748,026.47	147,672,444.16
	10	IBONOHOM	124,098,873.83		3,327,034.43	3,630,517.06	503,857.64	29,924,818.64	161,484,986.91
	11	IKA	55,969,775.37		2,560,577.82	2,734,177.24	367,818.05	22,866,444.84	124,121,293.33
	12	IKONO	112,970,901.77		3,028,723.44	3,305,029.56	458,719.07	26,433,767.74	146,197,121.61
	13	IKOTABASI	115,062,753.14		3,029,557.17	3,305,943.41	458,840.40	26,442,963.12	146,239,063.44
	14	IKOIKEPINI	116,545,029.49		3,124,327.74	3,409,566.77	470,223.67	27,109,267.76	150,662,256.63
	15	INI	104,475,762.52		2,654,571.43	3,114,993.65	432,345.51	24,456,065.11	137,333,756.22
	16	ITIL	108,717,117.33		2,914,661.23	3,180,563.39	441,446.15	26,138,260.72	141,293,049.23
	17	IBRO	101,480,864.58		2,720,663.50	2,968,864.87	412,064.11	24,747,284.12	132,325,847.10
	18	IKPATENIK	126,080,419.59		3,360,164.23	3,688,533.85	511,950.35	29,223,173.03	162,884,246.04
	19	IKOTIDOM	105,204,773.19		2,820,496.78	3,077,000.40	427,104.65	27,025,363.74	136,555,551.79
	20	IKOTIBILY	110,692,964.56		2,967,632.68	3,238,367.61	449,469.49	26,211,598.29	143,560,112.83
	21	ODATAKARA	115,126,760.62		3,066,765.23	3,360,372.64	467,513.55	27,424,622.75	149,403,445.02
	22	OKOBO	96,963,059.25		2,651,358.94	2,895,204.47	401,840.13	24,152,007.47	129,662,270.26
	23	ONSA	103,336,383.37		2,770,414.06	3,023,154.67	419,089.27	23,911,937.32	135,467,817.70
	24	OPON	109,845,828.78		2,837,683.17	3,094,562.48	429,787.64	23,744,523.52	133,958,385.82
	25	ORIKANAM	124,708,833.83		3,343,419.19	3,648,436.81	506,383.08	28,897,733.18	161,105,328.38
	26	UDJINGUKO	92,897,191.86		2,490,535.53	2,717,745.05	377,257.64	21,679,534.42	120,162,316.52
	27	UKANAFUN	113,965,613.07		3,095,927.44	3,334,695.36	462,039.51	26,136,260.72	146,579,115.91
	28	UGUO	92,930,273.72		2,491,422.44	2,718,712.68	377,343.97	22,309,865.38	120,827,616.39
	29	URJAL	121,194,885.67		3,249,214.83	3,545,638.05	492,117.11	25,811,216.32	154,094,181.96
	30	URILIOFONDORUK	105,287,720.07		2,688,565.12	2,933,840.93	407,221.63	22,762,816.41	129,074,145.42
	31	UYO	151,583,033.08		4,063,897.58	4,434,643.44	615,124.72	37,178,616.65	197,874,397.66
AKWA IBOM TOTAL			3,429,273,465.11		91,950,816.93	100,339,434.82	13,926,617.84	809,239,891.18	4,445,250,206.08
ANAMBRA	1	AGLATA	170,499,064.86		4,570,981.43	4,987,968.34	692,308.24	41,333,169.51	222,082,452.38
	2	ANAMBRA EAST	112,129,151.75		3,030,137.54	3,260,365.02	455,321.90	26,221,769.57	147,292,865.19
	3	ANAMBRA WEST	115,349,229.07		3,092,491.42	3,324,986.12	468,376.28	29,072,444.66	151,259,104.16
	4	ANAZIHA	139,421,246.43		3,737,847.76	4,026,864.56	566,124.11	36,162,350.15	183,589,197.41
	5	AWKA NORTH	105,864,038.36		2,838,773.77	3,094,759.28	429,912.84	23,158,456.68	138,012,444.43
	6	AWKA SOUTH	121,898,982.54		3,268,061.62	3,564,204.21	494,871.60	30,381,483.08	158,809,713.07
	7	AWKALUM	112,972,857.93		3,028,755.69	3,305,066.81	458,727.01	26,526,393.38	146,274,301.03
	8	DUNUKOFA	101,011,772.27		2,706,084.10	2,955,140.40	410,150.95	24,778,349.94	131,661,560.65
	9	EKWUSIGWU	112,192,500.10		3,007,635.10	3,282,237.36	455,558.59	26,519,070.07	147,456,208.96
	10	IDEMILI NORTH	177,492,562.18		4,756,122.45	5,142,617.62	700,729.60	44,998,038.47	233,162,461.72
	11	IDEMILI SOUTH	123,337,563.91		3,337,191.64	3,608,375.66	500,894.18	31,508,705.52	162,282,706.92
	12	IBHALA	150,812,269.57		4,043,340.54	4,412,712.83	612,393.43	37,202,675.13	197,105,637.95
	13	IKIKOKA	110,812,006.95		2,970,824.36	3,241,930.24	449,952.66	27,627,564.88	148,402,199.34
	14	INDEWI NORTH	109,870,764.31		2,947,590.53	3,214,113.81	444,130.94	26,478,041.97	146,544,341.06
	15	INDEWI SOUTH	131,663,975.70		3,537,353.04	3,837,380.41	535,454.62	33,076,794.55	172,876,478.51
	16	OGBAKU	126,064,517.82		3,376,125.67	3,626,313.90	511,642.23	32,364,572.48	165,547,196.31
	17	ONISIA NORTH	105,536,896.30		2,829,939.74	3,088,112.62	428,614.67	26,505,237.04	136,409,902.79
	18	ONISIA SOUTH	109,376,715.28		2,932,312.99	3,199,847.31	444,123.06	27,213,891.65	143,166,476.91
	19	OKJIMBA NORTH	118,117,090.35		3,166,673.84	3,455,563.42	479,613.20	29,375,106.78	154,994,046.40
	20	OSUMESI SOUTH	118,531,508.87		3,254,380.67	3,496,947.81	485,358.45	30,248,571.42	156,887,377.36
	21	ONYI	114,767,850.73		3,076,876.61	3,357,560.06	466,015.59	29,115,510.16	150,778,315.45
ANAMBRA TOTAL			2,588,934,277.36		69,408,263.90	75,740,323.10	10,512,384.15	650,030,202.89	3,095,425,451.40

BAUCHI	1	AKALERI	190501003.09		5,167,950.46	5,961,242.96	795,752.67	30,556,050.19	241,705,000.10
	2	BAJCHI	230684919.24		4,264,990.61	3,836,547.13	948,579.10	48,498,717.08	296,234,071.92
	3	BOGORO	102201223.19		2,238,974.13	2,568,939.73	414,968.62	23,732,367.46	132,078,563.66
	4	EGAMBAN	126781266.61		3,238,201.71	3,533,620.24	493,449.10	27,731,533.56	151,813,311.26
	5	DAGAFO	131271008.88		4,107,782.27	4,482,542.61	627,154.96	37,863,208.73	167,786,702.57
	6	DASS	101466117.31		2,720,117.46	2,903,271.54	411,961.46	24,076,730.36	121,639,211.14
	7	GAMAWA	161867419.83		4,339,599.50	4,715,497.07	657,267.56	37,956,690.30	207,556,640.39
	8	GANJILWA	163406142.04		4,060,696.71	4,760,346.23	663,463.54	35,794,543.26	207,005,911.65
	9	GIADE	114934125.71		3,061,206.67	3,362,446.50	496,690.75	26,131,467.92	149,976,065.55
	10	IGADWU	151635117.12		3,529,025.77	3,950,790.27	504,497.11	32,547,045.41	172,644,711.60
	11	JAMGAKI	101651543.80		2,730,651.65	2,919,766.77	412,576.86	25,798,136.91	121,759,676.19
	12	KATAGUM	157730626.32		4,226,698.62	4,614,679.14	645,467.03	36,536,240.36	201,750,711.60
	13	KIKI	129726071.17		3,477,922.81	3,795,189.04	326,742.56	27,566,070.87	166,091,998.66
	14	MISAL	131479267.63		4,061,056.91	4,431,567.46	615,262.50	34,572,147.46	181,135,177.01
	15	NINGI	194117331.06		5,204,205.66	5,678,981.31	798,214.66	42,012,016.88	247,841,748.88
	16	S-HEA	145325908.18		3,351,486.79	4,212,419.31	595,908.96	32,735,545.43	157,045,771.78
	17	TACAWA BALIWA	143135689.14		3,837,414.36	4,167,698.73	591,204.19	31,941,657.59	151,683,963.80
	18	TORO	201293191.92		5,396,593.10	5,963,919.63	817,153.10	39,827,614.46	251,223,372.50
	19	WARJI	112021445.42		3,000,517.01	3,277,523.41	454,904.40	27,576,681.02	144,264,277.05
	20	ZANI	125359408.42		3,360,547.62	3,667,455.00	306,907.37	30,216,810.98	161,314,054.73
BAUCHI TOTAL			2,938,952,722.61		78,792,114.55	85,900,254.78	11,933,636.28	653,756,270.60	3,769,419,998.91
BAYELSA	1	EKAS	142351464.62		3,616,492.25	4,164,667.46	578,165.25	30,992,945.17	181,697,624.67
	2	KIEMOKI	163424834.42		4,381,312.64	4,781,059.86	663,567.06	36,131,581.89	209,381,516.33
	3	KILOKILVA-OPUKILVA	108759460.80		2,920,794.84	3,181,620.42	441,618.24	24,467,274.20	129,669,868.89
	4	NEVBE	134107254.76		3,591,808.76	3,923,303.66	544,535.24	27,710,679.17	169,679,678.55
	5	OGBIA	146922930.81		3,778,312.91	4,123,050.16	572,239.07	30,671,196.88	180,079,774.90
	6	SAGBAMA	133456948.71		3,214,708.47	4,033,568.23	562,610.50	31,106,741.14	177,999,614.11
	7	SOJTIKIRNIJAWI	191426665.41		5,132,120.64	5,600,323.31	777,207.32	39,127,119.51	242,045,729.38
	8	YENAGOA	176695813.94		4,237,142.13	5,169,307.75	717,474.46	41,156,971.33	228,476,709.55
BAYELSA TOTAL			1,196,261,330.57		32,071,274.68	34,997,110.86	4,857,426.70	261,345,291.98	1,529,532,437.86
BENUE	1	ADU	146794490.21	16,066,891,241	3,774,642.41	4,118,999.95	371,696.93	29,342,567.09	172,536,505.15
	2	AGATJI	124229634.13	16,066,891,241	3,050,550.79	3,654,354.22	504,426.01	25,512,539.10	151,144,003.12
	3	APA	120291413.95	16,066,891,241	3,224,962.36	3,519,176.14	498,464.26	24,378,229.02	145,635,413.18
	4	BURJUKU	142603898.76	16,066,891,241	3,823,151.91	4,171,934.94	579,664.14	30,641,467.41	171,956,601.82
	5	GBOKI	185071657.84	16,066,891,241	4,961,650.94	5,414,522.00	751,509.21	40,232,606.20	230,669,719.51
	6	GUMA	131210766.14	16,066,891,241	4,053,886.49	4,423,732.34	615,992.26	30,112,505.71	184,248,603.72
	7	GWICPEAST	143437529.98	16,066,891,241	3,847,501.14	4,195,323.07	592,423.96	28,422,375.57	174,417,265.52
	8	GWICPEWEST	123263397.68	16,066,891,241	3,354,641.53	3,606,120.73	505,511.91	23,912,941.13	150,521,721.14
	9	KATEIKA-GUA	155713463.19	16,066,891,241	4,174,615.95	4,575,460.77	632,275.51	32,115,059.62	191,123,961.59
	10	KOKO-IBIHA	147322533.56	16,066,891,241	3,949,658.05	4,309,952.22	596,204.31	31,172,743.62	182,286,265.42
	11	KWANDE	163674731.65	16,066,891,241	4,532,094.67	4,924,641.69	684,909.21	35,564,559.66	200,314,240.85
	12	LOGO	119522105.21	16,066,891,241	3,472,722.50	3,769,514.31	325,965.94	26,749,857.23	160,002,253.95
	13	MARJED	155566501.96	16,066,891,241	4,171,531.54	4,522,097.53	631,608.72	36,506,625.61	195,246,715.37
	14	OJI	114941237.46	16,066,891,241	3,081,527.25	3,362,652.56	466,719.62	24,554,701.72	140,269,947.49
	15	OGUADIRI	126748262.11	16,066,891,241	3,237,219.67	3,532,517.66	498,298.95	26,319,711.15	148,251,672.20
	16	OHIMINI	110317085.84	16,066,891,241	2,952,730.03	3,222,105.15	447,212.34	22,649,567.07	131,341,824.26
	17	OJI	139367059.73	16,066,891,241	3,736,105.46	4,076,947.33	595,866.23	28,820,783.15	170,489,564.18
	18	OKPOKYI	170361725.34	16,066,891,241	3,501,110.46	3,820,513.93	535,263.53	29,206,426.70	161,585,173.95
	19	OTI-KFC	152946948.77	16,066,891,241	4,100,448.87	4,474,575.06	627,047.06	34,346,135.56	190,429,205.02
	20	TARKA	106054127.16	16,066,891,241	2,841,927.06	3,101,193.77	430,420.45	21,334,030.93	129,644,313.13
	21	JKLIM	144941916.92	16,066,891,241	3,667,031.22	4,240,234.61	598,557.58	31,644,155.01	179,231,061.09
	22	JI-KONGO	141135772.52	16,066,891,241	3,765,726.26	4,123,890.69	573,069.71	29,915,509.40	171,466,877.35
	23	WANDEKWA	149484366.92	16,066,891,241	4,007,014.41	4,373,225.63	626,962.22	32,441,643.76	184,646,991.62
BENUE TOTAL			3,198,035,423.20	(139,538,498.52)	85,738,015.19	93,559,824.26	12,985,643.23	691,248,371.54	3,932,028,775.89

BORNO	1	ADAMU	125 536 931 53		3,361 573 54	3,612 633 85	325 743 51	24,374,415 83	17,445,313 35
	2	ASKIRA JBA	121 985 625 45		3 754 406 00	3 511 302 80	492 503 25	25 636,750 04	15 644 593 88
	3	BAMA	140 324 367 50		4 561 790 93	4 982 323 95	691 322 05	34 631 940 28	21 017 569 44
	4	BAYO	98 120 476 69		2,630 073 46	2 869 562 75	795 137 61	23,582,468 26	12 708,281 28
	5	BIU	135 775 022 75		3 640 175 98	3 972 273 63	511 331 62	28 553 256 77	17 765 108 75
	6	C-HIBCI	97 814 591 90		2 622 869 03	2 861 605 55	397 176 77	22 204,027 03	125 995 662 31
	7	DAMBOA	163 958 990 71		4 391 941 21	4 796 672 38	665 797 13	32,309,187 48	256 136 851 95
	8	DIBWA	106 525 025 64		2 929 082 43	3 174 471 62	445 601 55	24 710 852 21	13 974 568 47
	9	GULU	126 870 923 01		3 454 976 36	3 770 171 14	323 261 21	27,641,813 51	16 154 167 37
	10	GUMMALA	109 844 664 71		2 944 670 81	3 213 130 84	446 021 04	24,076,426 64	146 539 178 05
	11	GWDZA	156 292 534 76		4 242 971 58	4 620 575 23	642 631 82	31 514 349 46	252 794 203 92
	12	HSWLA	112 085 069 20		3 024 954 30	3 275 093 92	451 122 12	25,561,856 43	14 428 157 37
	13	JERI	129 320 532 75		3 467 017 46	3 783 316 63	321 104 95	31,577,567 15	16 813 013 30
	14	KAGA	114 312 169 67		3 064 662 75	3 344 242 45	494 165 37	23 769 824 59	14 423 161 33
	15	KALABALG	106 195 169 57		2 820 863 50	3 077 644 40	421 161 92	21,563,146 63	11 972,469 32
	16	KONDUGA	134 146 228 47		4 132 597 63	4 525 613 45	621 911 74	27 773,737 15	15 188 581 28
	17	KUKAWA	156 652 339 07		4 259 061 34	4 647 612 02	645 065 65	32 633 751 43	19 904 568 55
	18	KWANA KWAR	68 355 195 55		2 371 647 34	2 587 792 65	359 172 69	21,723,326 78	11 545 915 29
	19	MAFA	119 166 333 77		3 194 800 97	3 486 260 05	493 875 74	24 566,289 42	13 689 179 95
	20	MAGUMLEI	141 023 466 11		3 750 702 74	4 126 612 97	572 614 52	26 786 156 01	17 628 568 34
	21	MALJULU KIMLEIKI	206 325 496 42		5 525 603 65	6 027 675 42	632 663 55	45 839,256 66	26 748,257 74
	22	MARIL	128 235 605 57		3 438 074 33	3 751 672 66	320 713 65	25 129 441 26	16 707 417 21
	23	MGBAR	119 415 261 68		3 251 354 51	3 493 629 72	494 859 61	25 260 563 03	15 958 907 57
	24	MONGUNU	116 563 540 67		3 123 020 76	3 410 113 65	471 307 02	24,549,216 66	146 521,204 38
	25	NGALA	133 310 090 25		3 571 988 71	3 920 540 80	541 306 47	32 641 626 31	17 867 512 70
	26	NGANEA	116 675 667 25		3 126 666 25	3 392 106 70	470 562 12	24 241,416 66	14 718 408 90
	27	SHANI	112 387,727 28		3 011 068,75	3 287,549 58	456,551 08	24,490,670 46	14 938,766 18
BORNO TOTAL			3 472,109,391 55		93 085,798 86	101,577 931 50	14,098 517 06	745,293 426 49	4 426,163,757 47
CROSS RIVER	1	ABI	119 145 917 74	(2 017 407 56)	3 194 293 68	3 491 662 18	493 192 75	27 160,324 22	15 142 502 43
	2	AKAMKPA	149 754 573 18	(2 544 453 37)	4 015 137 36	4 381 425 08	628 121 63	27 532,657 01	16 975 870 91
	3	AKRIBUND	146 355 180 56	(2 434 662 26)	3 841 668 80	4 194 323 57	582 151 47	34 904 821 86	16 395 174 31
	4	BAKASSI	92 524 305 80	(1 556 697 37)	2 480 002 42	2 728 251 01	375 614 32	23,352,954 23	11 666 470 43
	5	DEKWARA	110 523 615 93	(1 666 649 67)	2 962 540 34	3 232 610 58	448 698 22	24 793,392 55	14 007 160 03
	6	JIBEL	127 125 523 35	(2 154 400 67)	3 428 182 03	3 719 109 79	516 194 02	28 624 541 38	16 123 510 52
	7	UOKI	141 742 709 19	(2 475 666 61)	3 927 302 11	4 263 762 11	321 769 22	25,649,913 60	15 160,559 92
	8	CALABAR MUNICIPAL	115 450 661 31	(1 953 647 96)	3 052 104 75	3 377 555 24	466 768 15	25,241,022 75	14 680 174 97
	9	CALABAR SOUTH	126 056 174 45	(2 084 522 25)	3 295 085 46	3 620 058 32	495 673 25	25 581 826 43	15 351 574 82
	10	LITING	96 357 780 29	(1 625 005 65)	2 585 312 35	2 818 565 97	391 261 38	21,243,925 55	12 772,240 40
	11	IKOM	151 476 632 51	(2 231 502 60)	3 524 573 36	3 846 466 61	503 673 64	28 213,376 60	15 365 617 22
	12	OBANLAKU	113 462 579 05	(2 540 398 25)	3 041 911 92	3 319 423 68	462 719 59	25 265 627 82	14 261 643 22
	13	OBUBURA	125 054 508 34	(2 115 233 01)	3 352 648 57	3 658 505 77	327 762 62	28 621 719 09	15 927 429 25
	14	OSUJU	116 391 163 95	(2 024 950 13)	3 174 072 60	3 463 640 65	490 736 26	28 075 696 66	15 150 590 26
	15	ODUKUN	134 292 819 75	(2 276 649 64)	3 620 332 30	3 925 193 95	545 296 85	32 031,027 28	17 019 820 50
	16	OGALA	126 212 212 73	(2 125 279 57)	3 385 673 55	3 692 369 51	512 465 52	28 768 086 97	16 452 75 2 09
	17	YAKURR	126 725 769 26	(2 147 660 34)	3 357 036 05	3 706 545 75	514 505 21	30 73 251 72	12 453 649 18
	18	YALA	139 734 661 27	(2 372 129 21)	3 746 212 25	4 087 577 25	367 391 12	31 143 020 36	17 927 16 4 13
CROSS RIVER TOTAL			2 238 358 729 41	(36 551 266 10)	60 009 477 55	65 484 393 15	9 080 069 90	505 789 308 30	2 840 179 212 24

DELTA	1	ANIOMA NORTH	97,851,393.57		1,623,517.76	2,862,441.61	377,321.39	15,699,321.90	179,432,673.03
	2	ANIOMA SOUTH	136,952,932.79		2,677,521.37	3,120,176.89	433,066.29	27,689,406.66	140,965,175.10
	3	BOMADI	911,401,741.99		2,444,210.12	2,664,221.06	2,393,179.86	24,806,879.64	121,254,323.90
	4	BURUTU	131,028,441.73		3,112,627.39	3,893,351.95	132,043.40	32,543,469.00	170,952,483.49
	5	ETH-OPPEAST	119,214,667.59		3,196,113.69	3,487,769.17	464,076.66	31,906,896.91	157,692,699.42
	6	ETH-OPPEWEST	122,117,465.63		3,223,954.99	3,572,657.49	475,659.65	31,476,205.10	141,139,274.07
	7	IRANMOU-EAST	129,667,661.59		3,449,965.61	3,784,617.87	1,254,927.72	30,442,824.11	167,394,999.95
	8	ISA SOUTH	121,769,672.42		3,264,472.99	3,562,210.02	474,431.10	27,197,241.23	158,286,347.76
	9	ISOKO NORTH	114,672,712.59		3,071,647.33	3,351,973.21	465,123.23	26,004,317.53	146,545,773.08
	10	ISOKO SOUTH	129,117,664.79		3,434,767.39	3,788,140.14	1,204,229.41	29,156,627.77	168,951,646.41
	11	NEOKWA EAST	137,658,478.70		2,868,279.27	3,146,592.73	437,148.00	21,606,201.17	139,737,719.83
	12	NEOKWA WEST	111,033,454.55		3,276,761.26	3,746,126.78	450,650.05	24,396,323.50	146,126,327.56
	13	OKPEC	131,704,249.15		2,726,644.07	2,975,399.05	412,470.75	27,201,267.17	135,346,652.21
	14	OSHIMILINORTH	99,676,586.79		2,679,665.62	2,914,331.85	405,447.12	25,940,917.96	119,934,976.40
	15	OSHIMILISOUTH	139,081,149.51		2,897,675.14	3,162,226.11	438,673.74	28,413,751.09	142,993,862.19
	16	PATANI	89,753,998.70		1,393,033.66	2,611,137.49	362,440.79	13,461,819.66	116,388,660.77
	17	SARPELE	112,429,439.69		3,034,149.54	3,205,191.45	475,122.29	27,761,206.73	140,950,977.05
	18	UJU	118,278,397.29		3,167,317.64	3,468,275.64	477,465.61	26,736,230.00	153,762,710.29
	19	USHELI NORTH	154,376,681.72		4,136,775.39	4,516,352.48	626,647.10	38,777,019.96	222,437,673.27
	20	USHELI SOUTH	122,376,761.09		3,260,871.20	3,580,182.43	476,911.70	32,261,866.71	162,316,633.14
	21	UWAIANI	97,355,554.90		2,692,622.22	2,935,452.59	374,915.11	26,647,397.09	126,930,533.96
	22	UWIBE	114,779,102.29		3,017,643.45	3,336,250.22	469,056.19	30,941,163.56	131,991,221.61
	23	WARRI SOUTH	141,717,613.53		3,799,536.33	4,146,212.16	575,446.09	37,714,161.64	187,652,829.79
	24	WARRI NORTH	111,525,455.03		3,126,629.54	3,411,920.05	473,156.41	27,644,682.17	131,307,446.90
	25	WARRISOUTH-WEST	112,376,385.59		3,002,665.31	3,276,616.74	454,778.68	26,426,076.86	146,157,597.87
DELTA TOTAL			2,668,135,681.74		76,893,938.60	83,708,473.52	11,646,063.24	712,009,100.96	3,772,572,878.47
FRONI	1	ABAKALI	127,182,938.61	(3,639,136.68)	3,409,749.13	3,720,817.75	316,431.19	24,686,341.37	153,861,149.64
	2	AFIKPO NORTH	119,425,519.69	(3,560,534.46)	3,201,747.07	3,693,942.02	469,429.06	28,963,876.24	152,324,399.65
	3	AFIKPO SOUTH	120,459,609.61	(3,570,811.74)	3,227,311.67	3,521,715.16	469,302.64	27,311,746.77	151,118,976.74
	4	EBOANYI	116,150,934.77	(3,527,766.62)	3,113,938.63	3,398,242.75	471,631.61	27,183,399.13	146,790,276.66
	5	EZZA NORTH	115,774,018.79	(3,524,139.46)	3,103,833.66	3,387,313.91	470,101.14	24,319,240.41	147,530,350.70
	6	EZZA SOUTH	120,334,569.14	(3,567,025.16)	3,226,120.69	3,520,407.15	469,619.35	27,566,642.66	151,568,701.17
	7	IKWO	140,671,796.64	(3,772,277.24)	3,767,476.36	4,111,762.64	1,797,112.49	32,470,466.76	171,777,119.87
	8	ISHIELU	124,041,325.63	(3,611,692.13)	3,136,901.75	3,641,567.93	500,700.60	28,647,127.17	157,361,269.90
	9	IWO	117,580,741.79	(3,493,179.89)	3,020,906.14	3,296,500.94	437,138.11	26,623,764.83	142,767,693.63
	10	IZI	156,512,119.39	(3,771,400.41)	4,136,025.17	4,578,926.50	635,118.46	39,567,767.36	179,658,694.86
	11	OHAEZARA	121,413,754.31	(3,580,476.91)	3,233,213.98	3,592,184.45	493,020.73	28,701,079.94	153,640,713.53
	12	OHAEZARA	111,977,943.03	(3,764,033.10)	3,691,674.17	3,915,567.73	546,016.00	31,361,946.11	146,712,732.36
	13	ONIGBA	166,736,477.51	(3,893,334.17)	3,923,769.27	4,292,953.72	745,632.72	33,034,250.03	195,361,786.02
FRONI TOTAL			1,655,799,591.11	(47,215,565.83)	44,391,144.04	48,440,911.84	6,723,360.20	385,108,151.98	2,099,137,523.94
EDO	1	A-OKOEDO	152,345,725.41		4,064,126.28	4,476,136.03	618,600.71	36,061,177.29	197,586,765.81
	2	EGOS	144,697,248.95		3,879,251.73	4,331,119.41	567,135.14	40,744,721.07	194,159,886.79
	3	ESAN CENTRAL	90,767,522.93		2,566,971.74	2,901,112.50	369,703.43	25,580,201.02	120,094,506.74
	4	ESAN NORTH-EAST	96,548,959.91		2,642,712.44	2,989,946.97	400,269.77	27,426,876.63	119,990,694.49
	5	ESAN SOUTH-EAST	119,028,149.24		3,164,266.17	3,472,761.41	471,224.00	30,213,907.72	153,478,638.79
	6	ESAN WEST	130,319,659.69		3,469,134.65	3,834,892.37	407,346.62	27,621,676.67	134,176,154.94
	7	ETSAKO CENTRAL	130,611,732.23		2,742,042.63	2,975,591.63	407,723.27	25,931,104.67	132,300,159.80
	8	ETSAKO EAST	116,286,212.49		3,122,947.46	3,407,893.49	472,799.01	29,040,296.67	152,590,351.09
	9	ETSAKO WEST	126,207,374.51		3,437,167.00	3,756,756.78	520,566.66	32,161,107.89	168,377,601.09
	10	IGULUJY	93,299,648.67		2,501,017.75	2,726,221.91	376,033.24	24,923,117.60	121,322,100.75
	11	IKPOBA OKHA	157,074,684.69		4,291,139.10	4,689,746.87	649,764.26	42,451,661.11	212,390,920.99
	12	OREDO	184,742,317.33		4,416,673.62	4,919,603.36	668,937.23	42,667,224.30	217,514,736.00
	13	ORIONKOKO	129,176,276.73		3,461,631.04	3,775,460.15	524,317.66	31,260,447.01	168,156,651.96
	14	OSIA NORTH-EAST	127,134,689.79		3,801,412.72	4,002,691.77	509,029.75	27,911,113.15	160,361,735.99
	15	OSIA SOUTH-WEST	134,472,068.43		3,603,264.21	3,911,987.06	545,749.46	28,796,944.75	170,880,704.90
	16	OWAN EAST	117,898,133.86		3,180,611.24	3,449,169.46	478,727.75	29,747,141.01	154,524,783.22
	17	OWAN WEST	96,692,804.87		2,599,236.41	2,826,787.31	379,671.76	24,161,194.04	128,457,754.40
	18	OHUNKWOOD	120,324,443.19		3,225,649.67	3,520,140.42	466,179.17	27,517,596.27	155,378,600.91
EDO TOTAL			2,194,512,001.16		58,839,964.78	64,201,339.32	8,910,629.98	558,424,360.26	2,894,682,493.50

EKITI	1	ADOKIKI	141,383,681.02		1,790,441.06	4,136,239.36	5,748,697.44	11,331,988.09	187,216,539.61
	2	AYIKIRI	107,583,907.56		2,884,267.51	3,147,399.06	4,16,647.50	27,631,543.31	114,683,658.94
	3	EFOR	102,379,357.66		2,731,116.43	3,501,366.75	416,124.14	23,929,016.07	112,673,069.29
	4	EKITICAST	105,918,755.99		2,839,579.31	3,093,596.20	431,081.76	27,012,598.44	139,299,772.72
	5	EKITI SOLTH WEST	117,188,601.58		1,007,736.34	3,282,173.17	495,567.54	28,694,531.37	147,598,613.46
	6	EKITI WEST	114,363,989.16		1,066,105.16	3,245,823.43	444,161.81	25,548,136.33	139,799,637.92
	7	EMUPE	94,278,283.13		2,526,489.69	2,735,973.29	382,655.16	24,347,927.36	124,272,236.72
	8	IDO-OSI	115,094,628.66		2,112,453.19	3,236,377.73	471,460.54	28,911,966.05	131,366,226.41
	9	IBERO	124,213,996.20		1,336,179.80	3,631,997.39	504,379.85	32,058,436.70	161,742,782.13
	10	IKERE	108,447,692.70		2,907,478.29	3,173,270.76	440,494.37	27,500,973.23	142,576,449.40
	11	IKOLE	115,241,177.87		2,116,378.20	3,400,662.84	471,999.04	28,635,544.60	138,065,831.56
	12	IKUDJEJI	81,573,442.11		2,186,970.46	2,136,464.15	311,229.66	21,303,172.11	107,761,236.63
	13	IKROPOUN/IFELOOJUN	103,380,033.60		2,771,812.13	3,028,682.29	419,611.02	26,400,140.09	136,061,279.06
	14	ISE, OROUN	100,890,663.66		2,704,017.23	2,551,567.32	409,667.16	21,549,275.05	132,566,045.46
	15	MOBA	108,226,597.71		2,900,974.41	3,166,627.94	439,373.58	27,529,033.50	142,241,607.14
	16	OYE	105,185,252.75		2,619,973.26	3,077,237.26	427,165.36	26,786,155.43	138,291,724.21
EKITI TOTAL			1,742,522,111.47		46,716,301.61	50,978,191.64	7,075,522.15	442,899,840.92	2,290,191,967.80
ENUGU	1	AGWU	111,762,482.76		1,532,502.30	2,654,769.59	335,623.05	31,048,751.06	177,712,668.76
	2	ANINI	110,019,495.92		2,978,387.06	3,247,520.41	450,799.37	27,154,113.55	144,848,712.31
	3	ENUGU LG	106,216,654.60		4,028,865.34	4,196,424.53	612,199.31	36,943,726.32	149,216,664.11
	4	ENUGU NORTH	141,753,175.62		1,787,772.00	4,139,781.75	573,609.77	33,978,174.08	183,632,813.23
	5	ENUGU SOUTH	136,387,943.10		1,661,865.86	3,990,924.01	554,614.56	31,284,363.19	179,884,302.46
	6	ETAGI	131,324,180.16		1,320,738.26	3,641,974.16	533,244.34	29,130,563.79	148,511,117.96
	7	IGBO ETI	137,366,189.05		1,334,866.05	3,679,167.03	538,409.30	31,176,763.63	172,789,789.06
	8	IGBO ETI NORTH	143,511,179.31		1,847,484.46	4,178,489.30	582,729.68	34,735,099.30	180,369,384.23
	9	IGBO ETI SOUTH	136,384,968.91		1,300,979.26	3,676,314.71	530,241.09	27,976,743.25	148,413,198.93
	10	ISUZO	122,188,818.20		1,273,915.32	3,172,623.58	495,664.74	28,062,471.23	137,503,744.74
	11	NKANU EAST	127,850,163.86		1,427,611.15	3,740,309.30	519,136.33	28,044,178.43	143,601,426.37
	12	NKANU WEST	124,133,175.66		1,397,976.14	3,631,578.14	514,095.16	27,939,470.94	139,513,439.66
	13	OFIEMFR	116,310,288.16		2,937,373.78	3,227,172.55	447,615.67	26,722,607.38	143,663,387.34
	14	ODENU	122,095,660.92		1,273,314.46	3,571,958.12	495,770.21	29,639,517.39	139,296,261.12
	15	ODI	118,437,664.66		1,716,827.66	4,033,910.81	562,960.46	33,117,521.36	147,191,196.33
	16	JZO UWAKI	1148,11,423.52		1,078,047.00	3,253,854.71	466,192.51	26,575,231.75	149,369,746.49
	ENUGU TOTAL			2,229,656,818.99		59,776,182.91	65,229,515.23	9,053,538.74	521,118,316.91
GOMBE	1	AKKO	163,183,643.27	(4,907,596.13)	4,911,070.19	3,259,111.84	743,619.35	36,717,572.77	229,067,626.46
	2	BALANGA	130,039,14.25	(4,907,596.13)	1,766,581.56	3,691,961.15	540,185.06	31,221,015.24	167,346,064.12
	3	BILLIRI	133,095,711.91	(4,907,596.13)	1,509,669.00	2,917,173.40	543,664.36	30,591,872.65	167,630,535.12
	4	DUKKU	145,847,145.66	(4,907,596.13)	1,911,460.35	4,260,268.79	590,417.51	30,676,961.11	180,676,987.73
	5	FUNAWYL	141,925,233.15	(4,907,596.13)	1,904,420.98	4,151,495.19	578,207.10	32,644,210.06	178,144,010.36
	6	GOVZO	124,516,772.82	(4,907,596.13)	4,142,511.17	4,520,450.91	627,416.34	34,573,862.69	191,479,457.60
	7	KALJUNGO	121,153,428.36	(4,907,596.13)	1,249,127.24	3,544,451.23	491,912.36	27,427,173.56	130,959,506.61
	8	KWAMI	129,961,513.92	(4,907,596.13)	1,444,214.77	3,802,076.64	527,709.54	30,177,926.46	163,045,845.42
	9	NARREA	118,483,641.71	(4,907,596.13)	1,176,497.74	3,466,287.03	481,163.56	26,724,565.50	147,424,439.43
	10	SIGMGOM	112,366,734.98	(4,907,596.13)	1,012,505.98	3,287,324.44	458,265.84	27,809,971.74	141,746,118.73
	11	WAMALJIDODA	153,362,369.77	(4,907,596.13)	4,111,562.10	4,466,676.30	622,728.68	31,802,827.78	191,476,540.76
GOMBE TOTAL			1,527,762,409.63	(53,981,557.43)	40,958,682.28	44,695,309.39	6,203,489.01	364,388,939.76	1,910,025,272.64

IMO	1	ABU-IMBAISE	115,852,777,59		3,214,000,00	3,507,219,70	496,784,76	20,474,652,00	1,775,034,423,77
	2	A-IBAZU-MUNISE	112,810,739,03		3,024,544,54	3,300,473,17	458,297,62	20,503,333,50	1,401,614,770,70
	3	I-IBBI-MUNISO	103,642,761,63		2,775,616,62	3,072,107,77	470,641,61	26,745,772,60	1,364,034,478,01
	4	EDINI II - IMBAISE	110,291,944,51		2,955,274,13	3,224,683,28	477,577,77	20,642,122,64	1,409,018,336,06
	5	IBADFG-NORTH	110,237,440,55		3,158,788,02	3,400,059,47	475,981,64	20,207,574,74	1,371,167,466,44
	6	IB-FAID-TOLE	112,958,207,18		3,175,567,13	3,409,354,49	481,565,76	20,298,623,29	1,402,974,607,70
	7	IBITI - UHOMA	106,771,630,70		2,645,582,12	3,105,409,62	431,229,45	21,940,309,47	1,364,448,171,21
	8	IKKURU	112,436,742,79		3,014,376,56	3,289,777,67	458,547,46	21,679,274,18	1,405,646,616,02
	9	ISIALA-MUNISO	120,500,267,08		3,391,719,67	3,700,161,16	511,950,07	30,460,324,72	1,677,522,268,00
	10	ISU	115,568,417,45		2,977,040,36	3,277,100,72	463,997,19	20,774,009,07	1,427,107,148,10
	11	MBANIO-I	117,971,131,71		3,677,340,23	4,044,645,56	555,986,90	32,593,328,47	1,777,196,423,11
	12	NGORORIPALA	117,127,400,59		3,140,171,56	3,424,005,04	477,576,03	20,778,274,71	1,405,934,640,40
	13	NJA-IA	107,507,744,84		2,638,774,74	3,075,407,00	409,641,14	21,407,609,67	1,377,797,217,18
	14	N-KWANGHE	102,970,110,12		2,760,388,48	3,072,440,71	438,110,81	20,397,358,16	1,357,585,311,07
	15	NEWKERE	97,700,000,11		2,459,248,64	2,680,799,04	372,470,40	21,476,974,01	1,207,212,262,66
	16	OJONG	97,426,176,34		2,655,789,40	2,916,657,19	401,703,11	21,771,255,67	1,313,374,361,66
	17	OGL-IA	116,737,138,29		3,179,741,14	3,715,648,61	473,991,67	21,278,411,46	1,410,774,747,08
	18	OHAI-EGEEMA	120,246,623,24		3,097,380,02	3,690,386,11	511,040,40	29,660,099,01	1,636,127,316,56
	19	OHONG	110,620,007,66		2,797,622,04	3,280,797,11	447,766,27	20,424,396,60	1,407,511,164,30
	20	ONLIMO	98,347,438,87		2,638,799,91	2,877,134,77	399,137,15	24,640,436,77	1,288,858,977,27
	21	ORIU	108,168,447,80		2,899,697,60	3,164,472,69	439,210,47	21,278,910,97	1,419,978,929,50
	22	ORUJ	107,222,456,90		2,620,774,61	3,040,226,30	427,290,77	21,800,704,50	1,377,034,074,77
	23	OKI	107,777,790,71		2,775,867,13	3,077,379,44	411,267,97	21,590,817,08	1,342,577,338,20
	24	ORJ-WEST	107,287,268,99		2,672,708,10	3,080,271,73	427,519,67	21,778,679,96	1,377,191,392,63
	25	OYE-48-MUNICIPAL	104,251,474,66		2,648,516,07	3,116,430,02	431,494,77	20,221,660,21	1,367,517,368,20
	26	OYUKKORON-I	113,013,705,25		3,030,381,90	3,316,861,16	458,673,28	25,229,896,06	1,470,660,009,18
	27	OWERRI-WEST	107,118,041,29		2,710,317,13	2,948,249,34	410,990,45	24,631,472,93	1,370,977,387,14
IMOTOTAL			2,988,226,120,47		80,113,382,17	87,422,060,59	12,133,751,82	743,921,075,41	3,908,226,394,50
JIGAWA	1	A-YO	107,593,603,50		2,630,768,90	3,064,236,20	428,770,60	21,708,374,04	1,347,711,774,67
	2	ABUSA	124,888,829,02		4,348,718,01	4,876,817,71	530,111,88	32,728,276,37	1,647,090,814,66
	3	BIRNIN-FUDJ	104,970,440,24		4,197,729,87	4,734,308,09	629,219,60	28,493,189,99	2,028,028,827,01
	4	BIRNIVA	117,252,465,22		3,162,371,66	3,647,676,02	478,021,66	26,111,626,61	1,377,321,166,16
	5	BAJALAWA	100,990,405,06		2,696,921,27	2,942,509,79	428,665,20	24,006,399,21	1,310,030,186,63
	6	BULI	78,681,422,92		2,647,808,42	2,888,981,11	420,878,10	21,432,922,02	1,300,478,614,51
	7	B-ITSE	138,521,627,47		4,712,767,90	5,312,069,43	582,467,90	34,426,487,48	1,812,787,990,16
	8	BAKFI	116,247,905,20		3,116,799,53	3,601,770,04	472,021,92	28,770,773,51	1,379,970,086,91
	9	BUMFI	101,513,768,27		2,730,109,89	2,979,179,19	411,929,91	20,028,758,68	1,349,839,913,93
	10	BURI	107,581,778,78		2,854,212,47	3,147,736,84	426,874,87	20,499,932,60	1,404,477,714,57
	11	GWANOM	175,671,927,20		4,012,106,53	4,781,281,16	607,662,66	36,027,125,77	1,994,757,960,17
	12	GWAWA	110,667,467,00		2,956,407,61	3,277,025,37	445,283,61	24,006,716,67	1,407,742,219,11
	13	HAJELIA	97,408,281,60		2,704,429,86	2,932,797,08	379,268,60	21,932,182,41	1,284,924,229,20
	14	JAFUN	128,581,177,00		3,741,546,17	4,178,670,66	521,252,77	31,297,809,77	1,674,977,767,32
	15	KABIN-FALSA	144,393,076,12		3,571,156,27	4,226,752,36	560,320,71	34,578,076,17	1,870,125,776,77
	16	KAGANMA	107,828,342,57		2,817,214,11	3,098,000,82	429,718,62	21,282,295,08	1,394,737,069,51
	17	KAZALFE	111,986,437,12		3,092,310,70	3,276,209,67	454,721,64	25,730,134,00	1,400,927,823,79
	18	KIRIKI-IZEMBA	116,797,676,21		3,131,377,21	3,617,026,37	476,269,72	31,127,809,79	1,474,967,066,90
	19	KIPAWA	120,671,414,56		3,276,171,79	3,570,291,21	485,967,00	30,000,198,71	1,477,244,674,64
	20	MALGATARI	121,774,622,39		3,292,124,76	3,680,816,07	496,224,61	30,411,886,21	1,496,648,713,22
	21	MALAN-FADON	114,022,361,42		3,056,563,27	3,337,771,17	462,585,62	25,307,246,30	1,370,151,287,67
	22	MIGA	104,365,070,96		2,903,973,20	3,197,766,47	426,880,83	21,710,172,59	1,361,157,034,09
	23	MINGIM	128,292,243,38		3,441,071,50	3,777,002,01	521,175,80	31,158,192,96	1,672,225,823,83
	24	RONI	94,917,696,57		2,944,704,73	2,776,650,74	385,413,93	24,210,790,82	1,246,757,471,66
	25	SULTAN-KABUKI	115,773,047,67		3,193,367,64	3,487,257,77	481,760,48	24,647,151,77	1,377,751,179,73
	26	TAJEA	108,770,699,47		2,904,543,08	3,168,649,74	439,979,32	21,712,054,10	1,427,774,617,63
	27	TANKWASHI	100,450,614,00		2,671,699,20	2,977,260,72	407,677,38	21,530,490,26	1,317,727,013,77
JIGAWA TOTAL			3,139,423,396,50		84,166,850,93	91,843,105,72	12,747,648,73	790,667,107,70	4,118,849,909,57

KATSINA	1	BAROBI	125,742,173.39	*	1,311,176.97	3,620,127.10	502,459.86	2,711,737.92	156,477,806.30
	2	BATAGARAWA	127,309,034.88	*	2,418,483.33	3,730,327.15	517,751.53	2,748,199.23	164,621,797.93
	3	BATSABI	138,717,801.40	*	1,718,957.15	4,016,243.71	563,266.53	30,021,735.61	177,990,139.40
	4	BAURE	116,041,736.47	*	1,486,901.74	3,805,049.75	529,115.52	33,223,179.73	166,104,447.41
	5	BINDAWA	121,856,104.66	*	1,291,021.97	3,916,139.61	499,994.16	2,749,866.17	156,447,600.62
	6	CHARANDI	115,976,954.64	*	1,092,102.45	3,156,979.17	461,933.45	16,605,432.63	147,224,649.01
	7	JAM-MUSA	114,146,891.90	*	3,092,284.95	3,374,721.15	463,992.80	25,163,690.97	146,142,137.92
	8	DANDUME	122,219,201.94	*	1,276,646.57	3,975,172.36	476,271.81	2,707,966.11	156,661,617.27
	9	DANIA	114,641,800.14	*	1,071,338.70	3,319,716.87	465,479.40	75,886,479.60	147,434,811.11
	10	DAIRA	138,211,641.24	*	1,705,504.54	4,643,916.60	561,225.51	31,071,715.51	176,197,246.75
	11	DUMI	114,011,736.44	*	3,058,216.77	3,337,216.75	461,889.03	25,943,190.97	146,411,746.81
	12	DUTSIN-MA	126,654,276.73	*	1,386,671.09	3,706,130.99	514,451.04	18,145,027.74	167,856,976.09
	13	FASARI	118,070,216.43	*	1,737,551.87	4,079,900.79	560,495.00	31,159,132.81	176,510,999.94
	14	FUNUWA	126,740,981.76	*	1,592,950.70	4,067,665.17	559,269.12	21,426,691.11	170,784,911.22
	15	INGAWA	120,286,644.06	*	1,224,989.11	3,919,079.11	469,432.83	28,947,963.90	156,071,040.00
	16	IRIA	131,734,211.11	*	1,631,380.42	3,964,193.96	530,236.34	18,149,678.56	172,211,734.26
	17	KAFIR	119,009,661.41	*	1,762,179.70	4,092,922.64	566,022.01	31,051,263.40	176,003,631.34
	18	KAITA	119,912,661.43	*	1,597,141.52	3,917,669.36	549,703.23	27,430,679.23	171,399,909.79
	19	KANKATA	146,830,911.71	*	1,947,321.86	4,296,171.93	594,247.44	33,144,305.34	186,874,477.66
	20	KANKIA	126,940,667.45	*	1,110,121.15	3,421,147.66	476,873.10	17,962,115.66	151,011,976.60
	21	KATSINA	161,054,767.34	*	4,011,899.13	4,711,619.77	639,769.16	37,943,031.11	206,269,017.60
	22	KURFI	113,327,189.63	*	1,038,256.20	3,310,432.74	460,169.71	20,195,179.34	141,936,436.26
	23	KUSAJA	107,004,146.10	*	2,670,146.74	3,132,205.06	436,766.07	14,299,115.62	127,501,447.56
	24	MASUDA	130,241,927.20	*	1,491,732.09	3,810,269.10	528,649.16	30,453,309.43	166,924,876.97
	25	VALUMFASHI	129,466,119.19	*	1,474,691.23	3,791,666.65	526,267.43	27,146,129.96	166,741,130.67
	26	MAH	127,940,941.92	*	1,295,096.21	3,996,667.17	499,207.10	19,965,117.01	159,116,949.93
	27	MASHI	125,022,967.25	*	1,395,215.94	3,672,225.69	509,699.66	26,756,416.46	161,024,562.12
	28	MAJAZU	116,729,860.77	*	2,894,670.98	3,073,169.41	429,316.67	25,219,692.17	127,941,860.62
	29	MUSAWA	126,517,443.74	*	1,397,766.67	3,701,172.67	513,706.57	16,666,611.67	147,797,671.41
30	RIMI	114,121,936.79	*	3,059,569.60	3,336,691.72	461,172.46	27,011,979.16	146,961,461.66	
31	SABAWA	116,240,227.17	*	1,169,971.79	3,419,166.90	469,115.23	26,912,115.17	151,861,997.44	
32	SAFANA	126,469,156.63	*	1,431,314.92	3,711,614.00	510,103.76	27,196,069.74	163,891,469.96	
33	SANTAHU	127,960,266.17	*	1,296,514.79	3,697,219.14	499,241.63	16,666,611.67	156,940,246.04	
34	ZANGO	120,511,171.12	*	1,210,654.96	3,025,691.22	469,176.66	27,142,195.10	151,994,694.17	
KATSINA TOTAL			4,275,350,923.93	*	114,727,639.47	125,194,146.27	17,376,371.74	671,667,673.18	5,508,616,716.59
REBBI	1	AUFRI	76,469,997.91	*	2,566,839.75	2,579,539.00	191,701.91	22,346,736.67	124,651,417.56
	2	AKLYA	156,651,026.41	*	1,226,776.79	4,012,361.05	1,911,757.77	29,661,199.41	196,221,864.67
	3	AKUNGU	132,794,962.17	*	1,560,178.26	3,866,979.12	539,211.77	30,179,973.21	170,951,296.06
	4	AUCIF	109,644,604.81	*	2,389,126.70	3,207,697.40	445,112.62	21,447,716.19	141,684,796.22
	5	BAGJUDU	146,021,240.06	*	1,914,846.67	4,272,067.67	572,369.42	32,766,124.11	186,969,733.27
	6	BITNIN-REBEI	178,651,047.79	*	4,789,614.78	1,226,167.43	725,421.84	34,669,075.37	220,980,727.22
	7	BUNTA	121,711,177.17	*	1,261,332.11	3,160,713.73	496,209.63	13,700,139.21	134,729,474.57
	8	HANDIKAMBA	129,300,667.10	*	1,666,497.60	3,762,949.35	526,026.16	27,079,475.14	144,154,409.36
	9	DANKO/WASAGU	100,632,030.41	*	1,076,478.10	4,477,315.66	1,122,571.30	39,719,193.96	204,681,046.72
	10	KAGAI	111,849,211.46	*	2,798,622.46	3,272,175.25	411,161.60	25,669,063.36	144,217,127.13
	11	GAWANDU	118,142,000.53	*	1,157,108.98	4,459,242.16	479,719.37	27,667,756.00	152,742,921.54
	12	JEGGA	130,736,306.55	*	1,494,262.80	3,813,041.14	529,231.40	30,147,039.00	166,217,500.06
	13	KALGO	108,468,276.47	*	2,707,989.91	3,179,263.45	440,436.13	23,917,877.46	138,909,669.43
	14	KOND-RFESSI	124,474,451.96	*	1,317,128.47	3,641,130.15	505,429.24	17,706,204.76	139,667,326.17
	15	KAWARA	144,000,136.20	*	1,650,710.51	4,212,963.71	564,711.73	29,796,793.67	181,641,191.26
	16	MLAKI	119,376,020.89	*	1,099,189.40	3,979,172.32	458,465.07	25,879,779.37	146,213,067.67
	17	SAKARA	116,699,470.41	*	1,048,236.28	3,736,374.16	461,677.43	13,794,027.63	144,327,951.91
	18	SIMANGA	117,911,541.77	*	1,161,104.95	3,471,641.76	479,105.42	25,043,865.69	151,127,331.67
	19	SURU	142,793,981.43	*	1,821,176.68	4,176,325.79	579,603.47	27,439,069.67	176,776,807.14
	20	YAJRI	109,496,166.77	*	2,745,916.92	3,209,217.84	445,429.62	24,189,007.26	140,681,137.21
	21	ZUBU	111,124,652.43	*	1,512,774.51	3,983,243.17	510,135.29	14,365,617.27	147,270,903.67
REBBI TOTAL			2,700,729,776.09	*	72,405,456.27	79,810,945.79	10,966,336.45	581,299,520.83	3,444,612,428.47

KOGI	1	AJAWI	139755468.80	4,286,459.51	3702148.24	4,394,433.99	368790.07	31,024,264.37	175,110,214.61
	2	AKPOGITA	123712,215.75	4,286,459.51	3,311,756.05	3,620,421.30	1,02,596.66	26,195,710.53	153,373,161.28
	3	ANKPA	134,381,793.11	4,286,459.51	4,183,156.29	4,369,147.13	634,175.34	36,364,130.16	193,291,492.97
	4	BASSA	123,662,739.67	4,286,459.51	3,315,347.47	3,617,800.91	1,02,117.38	27,265,297.36	154,276,877.67
	5	BERKANA	169,985,398.11	4,286,459.51	4,333,107.65	4,944,861.66	664,573.39	76,538,393.21	209,507,171.72
	6	IBAJI	131,645,176.72	4,286,459.51	3,574,026.01	3,844,261.64	333,814.99	24,744,389.94	161,633,517.99
	7	IBAJI	130,311,197.55	4,286,459.51	2,957,077.43	3,227,198.36	66,799.29	23,624,565.12	156,297,854.43
	8	IGA AMBA	179,262,303.01	4,286,459.51	3,441,613.16	3,781,396.33	376,373.17	37,769,611.40	164,695,517.13
	9	LUMBI	126,769,552.44	4,286,459.51	3,498,512.79	3,728,660.66	134,744.92	26,050,077.17	156,156,243.66
	10	KAPPAKURU	134,023,125.89	4,286,459.51	3,373,104.77	3,920,900.89	344,291.74	21,592,973.66	155,395,072.39
	11	KOGI	117,579,028.46	4,286,459.51	3,162,987.26	3,451,524.36	479,954.60	25,836,462.44	148,564,829.82
	12	AKOIN KAPPE	160,624,694.54	4,286,459.51	4,028,181.86	4,426,566.26	613,612.69	39,691,097.63	186,263,717.72
	13	KOMPAKURU	199,211,291.31	4,286,459.51	2,699,640.87	2,938,607.78	403,730.73	21,491,216.67	122,579,963.06
	14	OKI	144,443,614.84	4,286,459.51	3,871,154.90	4,228,667.17	364,970.27	39,418,298.79	179,368,581.61
	15	OGORINAGONGO	153,231,557.77	4,286,459.51	2,337,668.87	2,825,769.24	371,422.30	21,194,281.49	119,255,413.67
	16	OKI	139,732,724.32	4,286,459.51	3,711,336.83	4,363,988.63	648,197.72	33,891,947.94	149,413,363.36
	17	OPETE	171,609,543.14	4,286,459.51	4,641,907.11	5,115,945.96	473,623.31	39,161,776.61	219,479,402.62
	18	OLAMBURO	162,071,342.23	4,286,459.51	3,344,156.43	3,867,666.90	326,780.11	28,692,177.45	156,393,542.15
	19	OMAI	125,131,517.38	4,286,459.51	3,331,730.12	3,661,914.29	308,293.68	29,313,097.29	151,761,140.88
	20	YARBAEAI	114,213,056.71	4,286,459.51	3,498,176.89	3,926,477.65	344,772.57	27,639,256.21	139,397,529.22
21	YAGPAWAI	111,132,364.47	4,286,459.51	3,307,711.39	3,561,993.01	333,291.27	27,272,466.63	142,371,531.48	
KOGI TOTAL			2,791,402,048.04	(89,972,595.51)	74,836,341.61	81,667,599.91	11,334,505.83	591,034,070.34	3,462,267,510.22
KWARA	1	ASA	113,517,392.61		3,071,571.21	3,318,067.16	460,511.67	25,534,777.77	139,769,942.42
	2	BARIBARI	165,409,174.56		5,002,207.13	5,696,127.36	747,317.65	31,564,636.16	209,276,944.26
	3	BOJI	142,949,809.29		3,632,343.20	4,181,966.93	549,436.43	31,071,297.14	182,622,917.39
	4	DEI	87,051,626.91		2,331,912.74	2,596,727.62	264,728.77	22,231,981.69	111,939,147.07
	5	IFE-ODUN	111,043,312.04		4,049,407.06	4,438,833.34	613,312.32	31,347,867.66	141,472,132.63
	6	LORIN-LAS	12,6819,893.95		3,630,610.97	3,791,971.86	124,134.14	31,261,161.77	139,868,425.24
	7	ILORIN-SOJI	151,219,492.61		3,311,927.77	3,978,962.17	332,917.36	31,536,790.43	179,616,542.39
	8	LORIN-YES	114,739,872.57		4,148,403.13	4,526,860.26	628,316.00	43,939,133.04	204,858,177.51
	9	IFE-ODUN	111,863,891.22		2,797,326.11	3,246,673.24	449,224.93	27,671,210.44	139,569,522.17
	10	KALAMA	148,739,632.22		3,988,184.69	4,374,273.42	404,613.64	24,391,081.03	174,130,940.40
	11	MORO	117,526,124.72		3,161,551.00	3,445,336.71	478,839.79	25,467,606.74	139,484,101.26
	12	DEI	104,141,307.29		2,898,193.76	3,064,362.31	424,321.23	24,311,629.04	129,311,363.91
	13	ORIFIRO	87,642,322.03		2,349,867.66	2,564,270.46	353,673.63	22,373,430.32	110,291,663.47
	14	OSIN	87,273,576.16		2,379,969.57	2,595,147.80	354,364.75	22,593,556.33	110,276,722.61
	15	OSIN	99,649,931.93		2,671,567.00	2,971,290.95	464,523.14	24,798,000.15	124,279,811.63
	16	PALEGI	120,609,897.49		3,232,476.14	3,528,483.37	487,736.43	25,690,747.31	139,542,160.14
KWARA TOTAL			1,775,209,394.17		52,754,550.42	57,785,590.78	8,020,350.10	445,696,130.22	2,539,569,915.70

LAGOS	1	AGILE	155 250 66 95		45 176 05 42	4 951 36 46	56 7 25 20	225 549 28 52	504 475 6 31 24
	2	ALUMINUM INDUSTRIES	27 552 46 77		1 032 4 76	6 641 05 52	5 777 7 1	25 677 4 7 7	6 427 72 77
	3	ALUMINIUM	350 944 62 12		5 405 605 34	10 294 10 65	1 424 507 56	2 74 473 225 10	646 432 7 78 38
	4	AMOVY ODO	147 147 422 98		3 978 2 78 22	4 051 14 55 76	555 758 63	2 16 4 7 78 96	36 1 882 722 36
	5	ANAM	111 277 67 55		3 775 14 77	3 172 78 27	465 126 28	4 10 7 78 7 78	232 57 7 78 54
	6	BADACRY	128 88 7 10 52		3 475 4 18 88	3 175 6 51 74	523 34 7 81	2 11 813 2 12 42	348 403 26 7 7
	7	BH	116 338 7 7 46		4 177 7 7 61	4 467 7 7 47	46 7 7 7 7	4 6 7 7 7 7 7 7	6 7 7 7 7 7 7 7
	8	BT OSA	142 762 34 58		3 827 403 12	4 176 2 78 16	5 7 7 68 22	2 14 6 36 7 68 34	36 5 7 82 7 7 3 7
	9	BUJERY	95 377 7 7 17		2 555 6 78 38	2 7 7 7 7 7 7	28 7 7 7 7	104 3 7 7 7 7 7	4 5 7 7 7 7 7 7
	10	BUKURAYE	152 543 46 27		4 7 7 7 7 7 7	4 7 7 7 7 7 7	563 028 7 1	22 17 7 7 7 7 7	3 7 7 7 7 7 7 7
	11	BUJA	146 511 7 7 10		3 7 7 7 7 7 7	4 1 7 7 7 7 7	6 7 7 7 7 7 7	2 18 1 7 7 7 7 7	36 5 1 7 7 7 7 7
	12	BUNDO	18 5 7 7 7 7 7		5 1 7 7 7 7 7	5 7 7 7 7 7 7	7 7 7 7 7 7 7	7 7 7 7 7 7 7 7	4 7 7 7 7 7 7 7
	13	COFOE	205 124 6 7 25		3 6 7 7 7 7 7	3 17 7 7 7 7	345 7 7 7 7	2 3 7 7 7 7 7 7	4 7 7 7 7 7 7 7
	14	DAKUSILAH	112 521 7 7 7 7		4 0 7 7 7 7 7	4 5 7 7 7 7 7	4 5 7 7 7 7 7	2 1 7 7 7 7 7 7	3 7 7 7 7 7 7 7
	15	DALUS MAMUNDU	132 7 7 7 7 7 7		2 6 7 7 7 7 7	3 7 7 7 7 7 7	3 7 7 7 7 7 7	2 7 7 7 7 7 7 7	3 6 7 7 7 7 7 7
	16	DUNUN	103 265 444 42		5 44 7 7 7 7 7	5 7 7 7 7 7 7	6 7 7 7 7 7 7	2 3 7 7 7 7 7 7	4 6 7 7 7 7 7 7
	17	ECO	19 7 7 7 7 7 7		1 20 7 7 7 7 7	5 7 7 7 7 7 7	9 7 7 7 7 7 7	2 1 7 7 7 7 7 7	4 4 7 7 7 7 7 7
	18	DE-DETECTO	201 37 7 7 7 7		3 7 7 7 7 7 7	3 8 7 7 7 7 7	8 7 7 7 7 7 7	2 3 7 7 7 7 7 7	4 6 7 7 7 7 7 7
	19	YOMED	155 7 7 7 7 7 7		4 1 7 7 7 7 7	4 7 7 7 7 7 7	6 7 7 7 7 7 7	2 7 7 7 7 7 7 7	9 7 7 7 7 7 7 7
	20	SURJERL	176 166 6 7 52		4 7 7 7 7 7 7	5 2 7 7 7 7 7	7 7 7 7 7 7 7	2 7 7 7 7 7 7 7	4 7 7 7 7 7 7 7
LAGOS TOTAL			3 264 761 571 49		90 207 274 78	98 407 465 49	13 662 635 83	4 489 771 555 50	8 066 791 342 59
NASSARAWA	1	AGORICA	116 5 7 7 7 7 7	23 010 7 7 48	1 125 7 7 7 7	3 7 7 7 7 7 7	4 7 7 7 7 7 7	2 6 7 7 7 7 7 7	1 6 7 7 7 7 7 7
	2	AWI	131 407 25 57	23 018 5 7 48	3 522 7 7 7 7	3 644 16 7 7 7	5 32 7 7 7 7	2 5 7 7 7 7 7 7	1 6 2 6 7 7 7 7
	3	COMA	1 36 5 47 7 7 7 7	23 010 7 7 48	7 6 7 7 7 7 7	3 7 7 7 7 7 7	5 6 7 7 7 7 7	7 8 7 7 7 7 7 7	7 7 7 7 7 7 7 7
	4	KABU	156 7 7 7 7 7 7	23 018 2 7 48	4 2 7 7 7 7 7	4 6 7 7 7 7 7	6 4 7 7 7 7 7	2 1 7 7 7 7 7 7	1 7 7 7 7 7 7 7
	5	KELANA	113 348 23 7 5	23 018 3 7 48	3 5 7 7 7 7 7	3 1 7 7 7 7 7	4 0 7 7 7 7 7	2 4 7 7 7 7 7 7	1 4 1 7 7 7 7 7
	6	KUJI	136 5 7 7 7 7 7	23 010 7 7 48	4 0 7 7 7 7 7	3 7 7 7 7 7 7	6 2 7 7 7 7 7	2 5 7 7 7 7 7 7	1 5 7 7 7 7 7 7
	7	KORONA	121 7 7 7 7 7 7	23 018 5 7 48	3 2 7 7 7 7 7	3 6 7 7 7 7 7	4 5 7 7 7 7 7	2 5 7 7 7 7 7 7	1 3 2 7 7 7 7 7
	8	ALIA	18 5 7 7 7 7 7	23 010 7 7 48	1 0 7 7 7 7 7	5 7 7 7 7 7 7	7 7 7 7 7 7 7	3 5 7 7 7 7 7 7	2 7 7 7 7 7 7 7
	9	NASSARAWA	176 5 7 7 7 7 7	23 018 3 7 48	4 7 7 7 7 7 7	5 1 7 7 7 7 7	7 1 7 7 7 7 7	3 1 7 7 7 7 7 7	2 1 5 7 7 7 7 7
	10	NASSARAWA COLLEGE	135 1 7 7 7 7 7	23 018 3 7 48	3 6 7 7 7 7 7	3 6 7 7 7 7 7	5 4 7 7 7 7 7	2 8 7 7 7 7 7 7	1 6 7 7 7 7 7 7
	11	OMI	125 7 7 7 7 7 7	23 018 2 7 48	3 4 7 7 7 7 7	3 7 7 7 7 7 7	5 5 7 7 7 7 7	2 5 7 7 7 7 7 7	1 6 2 7 7 7 7 7
	12	OYO	137 3 7 7 7 7 7	23 018 5 7 48	3 6 7 7 7 7 7	4 0 7 7 7 7 7	5 7 7 7 7 7 7	2 6 7 7 7 7 7 7	1 6 7 7 7 7 7 7
	13	WAMBA	119 2 7 7 7 7 7	23 018 5 7 48	2 5 7 7 7 7 7	3 4 7 7 7 7 7	4 6 7 7 7 7 7	2 5 7 7 7 7 7 7	1 7 7 7 7 7 7 7
NASSARAWA TOTAL			1 762 227 362 85	139 238 127 24	47 244 585 92	51 554 670 89	7 355 534 63	3 66 946 934 77	2 355 893 743 02
NIGER	1	ACADE	121 2 7 7 7 7 7		3 2 7 7 7 7 7	3 4 7 7 7 7 7	4 2 7 7 7 7 7	2 7 7 7 7 7 7 7	1 5 7 7 7 7 7 7
	2	ALWARRA	136 127 36 7 7		2 4 7 7 7 7 7	3 6 7 7 7 7 7	4 2 7 7 7 7 7	2 2 7 7 7 7 7 7	1 3 2 7 7 7 7 7
	3	BILA	115 2 7 7 7 7 7		3 1 7 7 7 7 7	3 4 7 7 7 7 7	4 4 7 7 7 7 7	3 7 7 7 7 7 7 7	1 7 7 7 7 7 7 7
	4	BURFI	194 11 7 7 7 7 7		5 2 7 7 7 7 7	5 6 7 7 7 7 7	6 5 7 7 7 7 7	2 7 7 7 7 7 7 7	2 7 7 7 7 7 7 7
	5	BOSSO	116 5 7 7 7 7 7		3 1 7 7 7 7 7	3 4 7 7 7 7 7	4 7 7 7 7 7 7	2 8 7 7 7 7 7 7	1 7 7 7 7 7 7 7
	6	COUFI	122 7 7 7 7 7 7		4 2 7 7 7 7 7	4 5 7 7 7 7 7	5 4 7 7 7 7 7	2 9 7 7 7 7 7 7	1 7 7 7 7 7 7 7
	7	COUFI	116 2 7 7 7 7 7		3 1 7 7 7 7 7	3 4 7 7 7 7 7	4 1 7 7 7 7 7	2 7 7 7 7 7 7 7	1 7 7 7 7 7 7 7
	8	CURARA	108 8 7 7 7 7 7		2 7 7 7 7 7 7	3 0 7 7 7 7 7	4 2 7 7 7 7 7	2 4 7 7 7 7 7 7	1 4 7 7 7 7 7 7
	9	KAUFA	115 7 7 7 7 7 7		4 0 7 7 7 7 7	4 3 7 7 7 7 7	5 2 7 7 7 7 7	2 5 7 7 7 7 7 7	1 6 7 7 7 7 7 7
	10	KONACORA	103 421 36 7 7		3 1 7 7 7 7 7	3 4 7 7 7 7 7	4 1 7 7 7 7 7	2 8 7 7 7 7 7 7	1 5 7 7 7 7 7 7
	11	LAWA	125 7 7 7 7 7 7		4 2 7 7 7 7 7	4 5 7 7 7 7 7	5 4 7 7 7 7 7	2 9 7 7 7 7 7 7	1 7 7 7 7 7 7 7
	12	LAWUN	140 2 7 7 7 7 7		2 7 7 7 7 7 7	3 0 7 7 7 7 7	3 6 7 7 7 7 7	2 2 7 7 7 7 7 7	1 3 7 7 7 7 7 7
	13	MALAMA	143 7 7 7 7 7 7		3 8 7 7 7 7 7	4 1 7 7 7 7 7	4 8 7 7 7 7 7	2 3 7 7 7 7 7 7	1 4 7 7 7 7 7 7
	14	MARJA	15 7 7 7 7 7 7		4 2 7 7 7 7 7	4 5 7 7 7 7 7	5 4 7 7 7 7 7	3 0 7 7 7 7 7 7	1 7 7 7 7 7 7 7
	15	MASHUJI	157 7 7 7 7 7 7		1 7 7 7 7 7 7	5 4 7 7 7 7 7	6 2 7 7 7 7 7	3 2 7 7 7 7 7 7	2 1 7 7 7 7 7 7
	16	MENNA	115 7 7 7 7 7 7		4 0 7 7 7 7 7	4 3 7 7 7 7 7	5 2 7 7 7 7 7	2 9 7 7 7 7 7 7	1 7 7 7 7 7 7 7
	17	MOKWA	161 3 7 7 7 7 7		5 2 7 7 7 7 7	5 5 7 7 7 7 7	6 4 7 7 7 7 7	3 1 7 7 7 7 7 7	2 0 7 7 7 7 7 7
	18	MOUJA	147 7 7 7 7 7 7		2 7 7 7 7 7 7	3 0 7 7 7 7 7	3 6 7 7 7 7 7	2 2 7 7 7 7 7 7	1 4 7 7 7 7 7 7
	19	PAKOUKI	127 4 7 7 7 7 7		2 7 7 7 7 7 7	3 0 7 7 7 7 7	3 6 7 7 7 7 7	2 2 7 7 7 7 7 7	1 4 7 7 7 7 7 7
	20	KAI	124 7 7 7 7 7 7		3 8 7 7 7 7 7	4 1 7 7 7 7 7	4 8 7 7 7 7 7	2 3 7 7 7 7 7 7	1 4 7 7 7 7 7 7
	21	SAUJI	137 13 7 7 7 7		7 6 7 7 7 7 7	8 0 7 7 7 7 7	8 8 7 7 7 7 7	2 9 7 7 7 7 7 7	1 7 7 7 7 7 7 7
	22	SHIROU	160 7 7 7 7 7 7		5 7 7 7 7 7 7	6 0 7 7 7 7 7	6 8 7 7 7 7 7	3 0 7 7 7 7 7 7	2 0 7 7 7 7 7 7
	23	SULEJA	117 5 7 7 7 7 7		3 1 7 7 7 7 7	3 4 7 7 7 7 7	4 1 7 7 7 7 7	2 4 7 7 7 7 7 7	1 5 7 7 7 7 7 7
	24	TAJA	95 7 7 7 7 7 7		4 5 7 7 7 7 7	4 8 7 7 7 7 7	5 6 7 7 7 7 7	2 6 7 7 7 7 7 7	1 6 7 7 7 7 7 7
	25	WUSHISHI	136 7 7 7 7 7 7		2 8 7 7 7 7 7	3 1 7 7 7 7 7	3 8 7 7 7 7 7	2 4 7 7 7 7 7 7	1 5 7 7 7 7 7 7
NIGER TOTAL			3 261 796 543 80		47 696 084 23	55 623 719 34	11 244 742 65	72 504 772 00	4 306 645 463 83

OGUN	1	ABOKUTA NORTH	119,870,412.94	11,788,847.52	3,211,402.94	3,304,844.41	458,731.11	32,129,741.94	113,819,416.43
	2	AJIGUNLE WEST	121,764,307.84	11,788,847.52	2,311,531.90	2,273,311.12	372,617.98	26,099,267.29	120,663,999.61
	3	AJO GIDEGOTA	190,204,935.08	11,788,847.52	2,099,316.21	1,164,122.66	772,328.36	12,195,974.00	245,047,331.78
	4	ESHAUNMORILE	125,761,242.19	11,788,847.52	2,252,892.22	2,038,425.37	214,466.85	21,258,289.01	144,342,191.33
	5	EGBADO SOUTH	112,077,307.54	11,788,847.52	3,024,764.16	3,278,847.11	454,090.47	32,141,489.89	143,192,506.45
	6	EPEKORO	81,291,402.64	11,788,847.52	2,296,634.96	2,474,151.57	348,171.96	23,691,121.98	108,248,631.23
	7	IFECO NORTH	173,012,616.21	11,788,847.52	2,226,512.41	2,429,766.47	517,254.16	21,978,668.41	204,738,200.57
	8	IDO	188,491,619.11	11,788,847.52	2,979,261.67	1,455,889.92	757,230.41	12,072,589.77	204,006,262.98
	9	ILORIN EAST	110,961,301.45	11,788,847.52	2,475,691.37	2,445,911.91	658,538.26	27,019,151.74	138,669,970.73
	10	IFELUN NORTH	138,861,784.18	11,788,847.52	3,717,172.88	4,058,723.80	548,013.30	37,548,598.22	178,787,894.64
	11	ILEHUDE	128,980,712.16	11,788,847.52	2,528,128.91	2,129,764.15	398,364.76	29,566,712.41	127,473,991.39
	12	IKIRIN	94,612,394.68	11,788,847.52	2,191,210.98	2,027,623.04	392,437.61	27,131,481.88	124,210,426.72
	13	ILEFUN NORTH EAST	84,017,069.16	11,788,847.52	2,376,641.17	2,429,615.40	351,903.85	24,445,622.97	111,011,426.32
	14	IMIKO AFON	122,198,116.33	11,788,847.52	1,694,270.17	2,821,336.62	428,833.10	25,327,350.04	121,781,122.92
	15	IPOKIN	124,954,149.13	11,788,847.52	2,513,668.91	21,793,351.15	526,167.41	29,051,511.16	126,922,299.36
	16	ORAH MIDDOWAY	147,211,374.11	11,788,847.52	3,411,117.14	3722,790.46	518,703.62	34,181,674.91	183,907,274.19
	17	ODUNDE	128,924,507.24	11,788,847.52	2,562,934.30	2,125,228.24	437,706.06	26,971,984.08	126,422,629.11
	18	OGORODU	99,282,712.84	11,788,847.52	2,641,728.73	2,964,156.08	441,158.09	28,042,469.24	127,907,938.11
	19	OGUN WATERLOO	94,302,913.35	11,788,847.52	2,128,222.17	2,158,889.92	392,917.97	24,798,150.10	116,601,222.89
	20	SHAGAMU	127,901,411.75	11,788,847.52	3,029,154.92	1761,939.36	519,362.77	35,670,767.89	167,469,217.10
OGUN TOTAL			2,328,918,191.06	1115,776,950.40	62,383,720.32	68,074,736.15	9,448,466.16	632,543,082.38	2,981,591,440.66
ONDO	1	AKKOKO NORTH	127,291,116.11	12,620,911.49	3,079,391.67	2,896,429.72	593,321.96	29,096,664.16	147,154,662.57
	2	AKKOKO SOUTH WEST	130,422,127.07	12,620,911.49	3,456,161.49	3,815,571.12	529,579.86	31,837,327.91	167,430,171.95
	3	AKKOKO SOUTH WEST	132,730,411.49	12,620,911.49	3,151,781.44	2,884,566.12	597,115.32	22,056,252.01	140,659,249.48
	4	AKKOKO SOUTH EAST	98,480,142.02	12,620,911.49	2,640,356.90	2,281,234.51	399,901.17	23,884,356.87	120,600,291.39
	5	AKKOKO NORTH	121,200,277.11	12,620,911.49	2,566,774.97	31,191,195.07	919,961.13	26,936,768.89	133,621,736.11
	6	AKURE SOUTH	128,581,119.01	12,620,911.49	4,231,881.71	4,438,777.41	643,978.28	41,207,324.90	201,547,079.93
	7	AKURE	111,691,747.03	12,620,911.49	2,795,521.96	22,917,739.76	939,621.13	26,591,746.14	142,420,524.73
	8	IFHOODE	112,532,140.43	12,620,911.49	3,016,994.79	3,292,212.74	478,943.68	29,741,971.13	145,271,313.17
	9	ODUN OPA	126,292,439.62	12,620,911.49	3,627,164.19	3,998,067.22	545,268.28	31,022,959.46	173,839,070.48
	10	ILABE	166,910,093.18	12,620,911.49	3,919,919.26	4,296,968.96	796,123.72	36,472,662.16	189,549,516.21
	11	ESHEDE	112,331,636.65	12,620,911.49	3,011,589.01	3,285,337.62	458,123.13	28,251,091.29	144,713,776.41
	12	ILEGUN KOFI ISODU	116,270,607.09	12,620,911.49	3,117,167.17	3,691,561.91	672,117.94	29,112,962.41	147,079,267.53
	13	ILELE	128,312,181.03	12,620,911.49	2,694,824.56	3,161,112.41	428,746.17	27,617,328.69	139,365,729.74
	14	ODIGBO	126,102,977.12	12,620,911.49	3,622,891.94	21,593,999.93	568,712.46	22,698,554.13	173,995,599.57
	15	ONDO EAST	89,684,175.38	12,620,911.49	2,424,161.88	2,621,746.91	384,163.17	21,402,160.11	111,836,099.33
	16	ONDO WEST	148,224,139.92	12,620,911.49	2,071,911.94	4,126,129.56	611,962.79	36,012,589.76	184,847,226.20
17	OSE	119,427,934.03	12,620,911.49	3,221,814.36	3,493,912.27	484,937.97	27,641,781.16	131,629,432.48	
18	OWO	190,140,011.73	12,620,911.49	3,761,579.51	41,99,299.93	598,960.72	32,116,110.71	245,037,622.17	
ONDO TOTAL			2,212,354,060.36	197,177,126.82	69,580,358.55	65,015,878.06	9,023,882.84	547,908,352.60	2,856,705,178.88

		AKAK - MESA EAST	27 763 940 95	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	4	AKAK - MESA WEST	28 877 143 97	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	5	ANEDADE	109 126 391 11	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	6	AVALON	56 939 981 46	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	8	BALBUENA	57 179 900 43	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	9	BARRI	102 251 178 24	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	10	BELL SOUTH	27 361 121 66	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	11	BELMONT	41 381 128 39	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	12	BELLEGLURE	31 233 533 71	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	13	BIRBEI	101 151 329 24	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	14	BLOUNT	107 251 178 24	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	15	BTF NORTH	115 529 268 21	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	16	BURKETT	105 971 656 63	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	17	BURN NORTH	115 529 268 21	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	18	BURKETT	105 971 656 63	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	19	BURN WEST	115 529 268 21	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	20	BURN WOOD	115 529 268 21	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	21	BUWOLE	108 077 733 77	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	22	CAJON	105 971 656 63	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	23	CAJON	105 971 656 63	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	24	CANON	56 939 981 46	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	25	CAÑON	128 718 111 26	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	26	CANON WEST	56 939 981 46	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	27	CAÑON WEST	56 939 981 46	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	28	CARROLL	56 939 981 46	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	29	CASCARA	105 971 656 63	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	OSUN TOTAL		3 613 234 783 02	162 028 843 40	30 703 136 75	35 643 895 51	12 723 077 46	797 922 325 38	3 866 720 327 59
	1	AJIBO	105 971 656 63	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	2	AJIBO	105 971 656 63	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	3	AJIBO	105 971 656 63	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	4	AJIBO	105 971 656 63	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	5	AGBOLA	110 722 142 24	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	6	AGBOLA WEST	128 718 111 26	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	7	AGBOLA WEST	128 718 111 26	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	8	AGBOLA WEST	128 718 111 26	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	9	AGBOLA WEST	128 718 111 26	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	10	AGBOLA WEST	128 718 111 26	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	11	AGBOLA WEST	128 718 111 26	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	12	AGBOLA WEST	128 718 111 26	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	13	AGBOLA WEST	128 718 111 26	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	14	AGBOLA WEST	128 718 111 26	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	15	AGBOLA WEST	128 718 111 26	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	16	AGBOLA WEST	128 718 111 26	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	17	AGBOLA WEST	128 718 111 26	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	18	AGBOLA WEST	128 718 111 26	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	19	AGBOLA WEST	128 718 111 26	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	20	AGBOLA WEST	128 718 111 26	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	21	AGBOLA WEST	128 718 111 26	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	22	AGBOLA WEST	128 718 111 26	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	23	AGBOLA WEST	128 718 111 26	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	24	AGBOLA WEST	128 718 111 26	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	25	AGBOLA WEST	128 718 111 26	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	26	AGBOLA WEST	128 718 111 26	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	27	AGBOLA WEST	128 718 111 26	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	28	AGBOLA WEST	128 718 111 26	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	29	AGBOLA WEST	128 718 111 26	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	30	AGBOLA WEST	128 718 111 26	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	31	AGBOLA WEST	128 718 111 26	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	32	AGBOLA WEST	128 718 111 26	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	33	AGBOLA WEST	128 718 111 26	12 751 263 85	2 537 463 62	2 941 581 97	101 073 04	22 757 813 56	110 007 513 17
	OYO TOTAL		3 797 176 262 90	183 656 741 40	36 800 737 44	41 593 933 36	15 418 456 52	1 361 323 464 92	5 332 526 232 77

PLATEAU	1	BARKIN LAJI	128,074,429.73		3,721,289.71	4,060,779.51	562,416.27	37,056,369.61	177,236,481.29
	2	DAYA	160,317,679.89		1,751,893.10	4,199,327.13	590,330.13	35,737,267.66	177,195,221.36
	3	BOUKES	129,429,184.68		3,727,527.23	4,079,476.96	566,072.33	37,249,072.51	178,042,474.69
	4	COLEAS	179,976,731.06		2,077,687.54	2,099,367.27	529,736.13	26,536,736.27	178,319,394.36
	5	DES NORTH	104,144,199.11		4,906,841.03	1,387,771.00	747,720.32	47,416,139.13	149,632,941.03
	6	DES SOUTH	159,230,227.70		4,295,111.44	4,659,678.98	546,987.84	39,074,487.34	168,314,792.28
	7	KANAK	119,706,243.17		3,747,411.73	4,059,747.28	547,682.53	29,436,049.23	127,530,300.33
	8	KANKE	121,453,806.04		3,426,744.69	3,611,693.29	501,284.51	26,827,730.59	117,677,254.36
	9	LANGTANG NORTH	126,524,347.71		1,996,743.91	3,096,427.87	516,137.80	27,954,817.10	162,199,598.69
	10	LANGTANG SOUTH	125,120,804.61		3,225,289.40	3,714,182.90	487,731.29	23,896,334.03	119,227,882.30
	11	MANGU	169,962,470.27		5,646,389.64	4,659,299.47	3,738,914.17	17,291,541.46	213,232,999.56
	12	MIKANGI	111,734,620.78		2,997,170.26	3,788,841.68	471,699.14	21,348,774.70	143,831,461.36
	13	MINKSHIN	145,167,850.62		2,795,127.50	4,257,966.94	595,897.17	31,049,050.71	157,199,761.19
	14	OUAN RAN	140,912,134.24		3,093,343.51	4,377,671.24	436,821.09	31,346,131.66	169,776,173.83
	15	RIDYI	117,712,137.41		1,159,996.19	3,743,751.66	677,971.76	27,511,426.39	112,236,137.31
	16	SHINDAM	149,886,171.71		4,021,121.24	4,387,964.84	609,027.53	32,006,611.83	191,047,897.13
	17	WASL	159,362,300.12		5,272,657.21	4,652,214.38	567,076.86	29,236,881.71	174,191,792.36
PLATEAU TOTAL			2,380,320,760.55		63,815,421.25	69,637,246.99	9,665,387.63	623,081,361.18	3,046,440,188.61
RIVERS	1	AFOPDA	126,373,256.17		2,642,728.92	3,102,046.82	427,546.84	29,246,257.80	111,656,289.50
	2	AIGATAW WEST	112,480,134.11		3,117,263.90	3,675,744.36	517,917.33	44,241,637.11	106,697,744.09
	3	AKURUCURU	122,042,196.87		3,271,921.14	3,179,394.20	495,513.12	39,076,833.85	107,976,284.01
	4	ANJUNI	110,272,277.99		1,492,598.91	3,611,324.16	528,956.13	41,922,637.84	109,033,222.57
	5	ASARITORU	120,930,201.78		3,242,389.11	3,137,862.21	491,037.87	42,472,308.87	110,672,533.88
	6	BUNNY	120,907,676.14		1,261,567.37	3,137,471.28	590,541.84	42,186,581.89	110,355,356.76
	7	DEGHMA	111,356,771.69		3,113,393.81	3,633,592.41	512,083.77	44,746,496.53	107,136,047.30
	8	ELEME	126,951,702.50		2,471,529.11	2,714,026.52	515,480.92	47,326,743.41	111,297,574.30
	9	EMOHUA	141,690,002.16		3,346,121.19	3,747,747.74	491,684.73	41,371,058.83	149,747,496.16
	10	ETCHE	141,997,636.36		3,426,899.26	4,154,194.58	576,581.82	44,247,230.51	139,192,398.53
	11	GONAKA	126,661,278.43		1,395,421.93	3,699,727.28	511,303.94	43,003,309.66	117,067,731.64
	12	HOWERE	121,023,967.91		3,244,924.53	3,143,956.27	491,467.12	42,607,712.30	107,699,644.69
	13	KHAYA	167,590,731.67		3,052,289.46	4,207,106.68	597,677.13	46,450,843.11	177,299,031.99
	14	ORIO-ARFOU	171,964,881.32		4,717,546.21	1,147,934.24	714,166.14	37,747,129.11	243,812,391.80
	15	ORUKOUMI	162,164,046.41		3,630,579.26	4,174,164.98	726,121.04	44,276,817.34	196,392,599.36
	16	OGGA/EGBE-MANDONI	143,351,101.26		3,642,291.24	4,193,911.67	582,596.30	48,336,613.21	196,311,051.81
	17	OGURELO	96,991,057.42		2,640,512.93	2,691,634.17	399,524.29	11,579,430.71	110,992,610.64
	18	OKRIKA	121,164,034.63		3,249,142.31	3,341,380.71	492,109.16	42,088,741.24	117,089,614.07
	19	OMUMPA	96,132,271.58		2,176,281.99	2,613,224.32	390,391.17	35,272,543.90	110,966,011.79
	20	OPORON-LOKO	131,903,249.64		2,781,453.16	3,039,731.48	471,899.77	38,347,044.83	145,471,522.13
	21	OSYBO	117,212,146.16		2,677,021.27	3,139,489.36	425,741.57	36,582,151.89	110,347,594.16
	22	PORT-HARY-GHAT	169,264,427.11		1,343,401.49	1,614,493.37	309,274.29	41,392,612.43	173,179,712.29
	23	TAI	117,959,617.21		3,162,448.96	3,459,956.28	478,971.78	36,286,536.04	107,328,514.40
RIVERS TOTAL			2,950,539,540.30		79,102,752.37	86,112,231.84	11,980,684.63	984,306,396.86	4,112,248,605.00

SOKOTO	1	BINLI	120,117,903.07	(1,564,740.75)	2,962,939.56	3,130,764.13	448,738.61	26,710,158.16	140,308,334.76
	2	BOJINGA	125,876,401.67	(1,564,740.77)	3,372,916.03	2,669,517.64	547,957.71	28,965,852.24	160,771,591.24
	3	DANGELSHUNI	125,577,134.87	(1,564,740.75)	3,634,772.09	3,966,366.28	352,512.51	37,122,503.19	172,287,229.28
	4	GADU	167,207,137.21	(1,564,740.77)	3,946,496.56	4,305,534.75	397,321.76	31,371,263.47	167,952,020.64
	5	GORONYO	138,476,721.73	(1,564,740.75)	3,712,490.59	4,051,178.07	342,283.58	29,382,259.92	172,619,733.10
	6	GULU	125,677,121.12	(1,564,740.75)	3,363,936.69	2,673,621.85	595,692.97	25,136,804.35	111,591,550.16
	7	GWAJAWA	143,100,104.21	(1,564,740.75)	3,842,095.72	4,187,636.97	341,913.22	33,368,813.84	162,711,213.18
	8	ILLELA	122,280,169.71	(1,564,740.75)	3,274,501.47	3,173,966.48	496,962.79	24,455,076.62	111,535,076.28
	9	ISA	148,671,746.66	(1,564,740.75)	3,711,019.46	4,069,777.71	342,660.77	27,193,873.34	172,571,113.99
	10	KABBE	124,971,206.49	(1,564,740.75)	3,750,333.92	3,656,230.29	397,462.62	25,897,194.62	116,221,257.23
	11	KWAPU	119,890,169.37	(1,564,740.77)	3,106,973.55	3,393,426.63	470,373.70	25,555,937.67	147,749,591.33
	12	RABAH	137,881,619.78	(1,564,740.75)	3,599,230.51	4,026,738.29	382,273.21	27,379,520.62	172,092,113.66
	13	SADON BIRNI	164,740,662.92	(1,564,740.75)	3,851,239.79	4,235,321.98	384,881.79	35,912,216.38	162,222,090.96
	14	SHAGARI	110,415,646.66	(1,564,740.75)	3,497,201.22	3,616,499.12	119,676.60	27,917,273.71	142,341,437.11
	15	SILAMA	116,876,114.17	(1,564,740.75)	3,151,530.35	2,614,217.90	474,292.11	24,677,556.13	146,725,610.10
	16	SOKOTO NORTH	149,797,446.93	(1,564,740.75)	3,179,875.19	3,797,364.36	707,132.29	34,408,826.39	168,478,611.36
	17	SOKOTO SOUTH	128,751,060.68	(1,564,740.75)	3,451,763.07	3,756,664.54	322,796.90	37,145,252.46	161,072,794.43
	18	TAYJAWA	166,164,669.37	(1,564,740.75)	3,864,976.05	4,217,596.62	369,611.64	31,950,262.67	161,229,154.79
	19	TANGAZA	122,814,032.99	(1,564,740.75)	3,563,370.60	3,889,453.98	329,498.28	23,762,863.87	164,354,690.62
	20	TURLTA	120,762,107.21	(1,564,740.75)	3,242,719.23	2,136,566.86	691,132.71	22,997,7174.2	147,156,996.94
	21	WAMBARO	124,984,664.66	(1,564,740.75)	3,342,744.61	3,667,730.67	326,282.88	29,227,434.03	119,627,691.66
	22	WURNO	119,966,171.36	(1,564,740.77)	3,116,239.73	3,109,674.61	497,132.96	26,174,636.94	119,797,414.17
	23	YABO	112,466,116.61	(1,564,740.75)	3,015,214.03	3,493,330.46	456,477.11	25,312,884.81	142,977,464.64
SOKOTO TOTAL			2,971,649,989.80	(35,989,038.17)	79,668,714.84	86,936,826.60	12,066,403.74	645,810,603.65	3,760,146,506.26
TARABA	1	AFIO ACHA	111,617,719.77		2,962,828.41	3,761,861.70	431,281.15	23,882,738.39	142,297,437.99
	2	BALI	191,327,174.71		5,121,438.62	1,138,561.59	775,671.11	31,260,364.51	232,775,540.65
	3	BONGA	111,207,179.06		3,117,472.12	3,638,346.67	512,746.68	26,716,381.08	141,672,499.92
	4	GASHARA	156,956,009.60		4,176,897.26	4,183,025.19	626,102.76	22,924,736.54	180,039,749.34
	5	GAYO	149,262,409.63		4,147,126.61	4,271,261.26	467,210.50	33,671,013.40	212,564,219.69
	6	IBI	117,242,897.69		3,142,231.90	3,429,983.56	476,561.93	23,739,364.06	144,031,569.24
	7	JALINGO	112,767,117.11		3,021,251.70	3,299,059.94	657,893.21	27,892,707.74	146,538,237.16
	8	KARIM AMIJI	171,030,603.86		4,662,498.11	1,129,181.36	710,712.88	30,468,752.23	218,022,198.88
	9	KUKY	126,592,110.20		3,262,351.77	2,650,930.79	536,512.96	24,161,542.12	154,256,370.27
	10	LAU	111,337,139.91		3,086,361.76	3,341,411.30	487,106.63	26,467,138.63	145,471,058.07
	11	SARAJUNA	171,671,364.14		4,672,451.69	1,022,329.80	693,744.53	32,191,679.69	214,191,281.46
	12	TAYIB	111,881,172.91		3,662,989.11	3,971,316.21	551,737.11	24,910,573.26	139,566,315.87
	13	USA	116,790,128.19		3,131,120.71	3,416,748.67	474,227.87	25,415,456.06	149,227,651.70
	14	WUKA	157,297,376.64		4,496,957.06	4,296,016.92	579,264.16	31,232,162.79	219,275,557.13
	15	YORNGO	110,891,040.96		2,973,041.70	2,244,332.29	497,293.19	26,071,216.79	141,595,736.99
	16	ZINGI	140,297,731.91		3,221,186.88	3,719,418.04	488,477.91	24,598,560.69	173,545,394.27
TARABA TOTAL			2,227,261,609.04		59,711,968.11	65,159,442.29	7,043,869.97	437,147,017.18	2,798,323,846.50

35	YOBE	1	BA'IF	124,322,438.89	3,313,338.88	1,637,107.26	404,812.87	27,311,175.41	149,150,726.41	
		2	BURFAR	137,525,308.21	3,688,337.47	4,074,821.48	536,621.42	24,456,428.07	171,336,120.65	
		3	DAMATURU	116,193,416.49	3,388,207.72	3,368,642.36	467,731.42	24,183,003.27	146,799,501.30	
		4	HIRA	128,971,260.18	3,401,666.74	3,773,306.86	523,886.67	21,128,612.97	163,884,343.42	
		5	FUNE	180,872,672.78	4,999,662.12	5,276,071.31	731,573.52	31,096,777.37	229,875,076.70	
		6	GULAM	149,912,667.96	4,079,307.77	4,062,460.34	606,421.91	28,072,767.34	182,290,456.02	
		7	GUDA	108,323,271.45	3,730,265.41	4,072,876.48	566,972.11	21,270,649.53	139,095,015.22	
		8	GULAMI	116,911,253.74	3,214,772.37	3,600,053.42	406,900.55	25,119,725.26	152,249,785.34	
		9	HAUSKO	148,141,803.06	4,096,271.56	4,756,571.15	743,147.83	32,719,731.18	200,365,026.71	
		10	KARASUWA	111,531,643.10	3,090,117.51	3,262,907.46	433,874.85	24,330,315.85	149,566,054.91	
		11	MACHINA	106,409,561.36	2,864,057.17	3,175,342.26	415,782.22	22,586,130.21	135,838,966.53	
		12	NANCFER	114,532,648.32	3,070,207.26	3,150,843.36	465,380.86	24,121,454.36	146,565,736.22	
		13	NGURU	124,572,239.28	3,339,757.34	3,644,440.68	503,820.27	21,969,229.31	163,072,494.04	
		14	POTI-KUM	121,379,676.24	3,676,382.03	4,010,252.28	536,868.86	21,373,577.41	156,800,180.22	
		15	TARMUA	121,329,100.21	3,099,567.11	3,179,000.37	516,249.14	21,529,572.14	150,072,477.01	
		16	YUN, SARR	122,937,766.46	3,552,271.27	3,846,302.97	536,020.39	21,439,019.02	153,979,426.13	
		17	YOUSUFA	102,795,263.24	3,543,969.56	3,867,151.23	536,711.56	25,570,661.21	145,771,671.36	
YOBE TOTAL				2,209,516,156.53	60,095,151.14	65,512,166.92	9,092,758.35	461,016,763.07	2,834,972,777.99	
36	ZAMFARA	1	ANKA	124,422,448.11	3,335,223.06	1,640,013.37	407,218.86	27,011,071.24	159,816,713.44	
		2	BAKURA	120,472,220.79	3,229,813.73	1,624,461.22	489,178.22	29,726,160.17	149,445,033.89	
		3	EL-KURUJUM	142,176,253.54	3,811,205.69	4,137,444.48	577,176.43	31,724,548.82	181,949,642.96	
		4	BUNGUJU	126,921,676.72	4,021,011.07	4,590,913.25	637,182.29	24,023,129.86	200,390,013.19	
		5	SUMMI	136,587,771.95	3,661,754.77	3,993,813.69	543,979.28	30,799,607.21	176,091,166.93	
		6	GUSAU	189,654,566.98	5,084,557.11	5,446,419.57	740,073.36	41,596,129.12	242,599,621.14	
		7	KAURA-KANGA	141,374,016.90	3,861,303.64	4,210,782.40	566,952.26	29,541,617.12	180,135,476.12	
		8	KAYAMA	100,579,313.11	3,593,632.67	3,813,047.97	536,620.25	26,220,649.76	137,765,737.77	
		9	MARADUN	141,266,354.35	3,797,939.29	4,132,822.97	571,618.49	31,177,325.94	182,939,057.44	
		10	MARU	166,463,378.57	4,590,863.05	5,144,669.27	717,191.57	36,077,025.86	211,240,327.44	
		11	SHIKAFI	116,422,449.73	3,121,238.07	3,405,666.32	472,734.12	26,310,145.12	149,059,150.99	
		12	TAIATA-MAFASA	134,446,853.74	3,635,381.51	3,933,670.15	546,015.22	31,438,698.26	173,959,619.80	
		13	TAFI	142,466,387.46	3,870,465.33	4,167,912.25	576,483.68	24,512,355.49	185,549,608.05	
		14	ZURMI	121,251,676.28	4,218,241.22	4,609,071.22	636,893.67	26,199,047.38	202,796,122.72	
ZAMFARA TOTAL				2,023,372,022.23	59,245,772.29	67,196,549.77	8,215,915.31	455,100,942.84	2,600,124,222.34	
37	FCT ABUJA	1	ABUJI	109,924,762.10	2,796,649.60	3,090,654.25	422,021.95	21,366,717.51	137,600,650.41	
		2	AGU, AM, UMOHIA	245,323,077.27	7,117,316.66	7,762,070.50	1,073,337.60	257,607,617.00	509,690,721.17	
		3	BWARI	146,640,309.95	4,036,539.64	4,372,165.10	606,074.59	22,369,667.47	302,302,245.14	
		4	GUSAGWAMAFIA	158,379,323.07	5,493,243.29	6,047,016.96	820,046.29	219,670,764.81	365,491,747.51	
		5	KULIF	121,636,755.11	3,262,539.29	3,660,267.97	494,140.45	216,013,777.46	345,019,096.40	
		6	KWAL	125,181,901.10	3,356,075.32	3,662,247.32	506,201.71	215,321,066.48	348,029,192.15	
FCT ABUJA TOTAL				893,061,268.38	23,958,691.30	26,345,423.13	3,628,717.28	1,345,753,437.01	2,293,144,537.09	
GRAND TOTAL				98,354,747,749.98	1,773,263,932.88	2,636,820,362.38	2,877,428,066.38	399,379,080.73	28,211,858,643.13	131,706,970,949.79

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 work force.

The flow of Revenue into the Federation Account included oil revenues and related taxes, revenues generated from the Nigerian Customs Service (used to facilitate activities), company income tax (CIT), any sale of material 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 (IAF)

The Vertical Allocation Formula: This formula shows the percentage allocated to the three tiers of government (i.e. federal, states and local governments). The formula is applied vertically to the total net, net or disbursement 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 principle 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 10% derivation and other charges and costs and excluding VAT) is as follows:

Federal Government – 52.65% (This is further divided into general ecological problems (1%), Federal Capital Territory (1%), Development of natural resources (1.65%), statutory stabilization (0.9%) and the balance of 48.54 for the Federal Government)

State Government – 26.72%

Local Government – 20.50%

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 weights follows:

Equity – 40% Here 40% of distributable revenue from the share of the States (26.72% from the Federation account) is divided equally amongst all 36 States. The remaining 60% of the 26.72% of the States shared by the Federal 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 (PASI) of the State or the local government to the total areal size of Nigeria, and shall be obtained as follows:

$$\text{for each State } \text{PASI} = \frac{\text{Areal size of State} \times 100}{\text{Total areal size of Nigeria}}$$

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 in direct proportion to school enrolment. 50 per cent of the allocation on the basis of secondary school enrolment is made in direct proportion to school enrolment, while the remaining 50 per cent is made in inverse proportion to school enrolment. 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 hospitals (there are six); 50 per cent of the allocation to health is made in direct proportion to the number of the State hospitals, while the remaining 50 per cent is made in inverse proportion to the number of State hospitals.

Water as a parameter for allocation to social development factor shall be represented by mean annual rainfall in the State head quarters 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 head quarters, 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.




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