

Federation Account Allocation Committee (FAAC)

(MAY 2018 Disbursement)



Report Date: June 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 N701.02bn to the three tiers of government in May 2018 from the revenue generated in April 2018.

The amount disbursed comprised of N612.64bn from the Statutory Account, N87.97bn from Valued Added Tax (VAT) and N418.88m being excess bank charges recovered.

Federal government received a total of N289.04bn from the N701.02bn. States received a total of N181.96bn and Local governments received N137.33bn. The sum of N49.76bn 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 N4.61bn, N8.67bn and N4.06bn respectively as cost of revenue collections.

Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that the sum of N247.12bn was disbursed to the FGN consolidated revenue account; N5.25bn shared as share of derivation and ecology; N2.62bn as stabilization fund; N8.82bn for the development of natural resources; and N6.05bn to the Federal Capital Territory (FCT) Abuja.

Federation Account Allocation Committee (FAAC) May 2018 Disbursement

Summary of Gross Revenue Allocation by FAAC
for the month of April 2018 Shared in May, 2018



Summary of Gross Revenue Allocation by FAAC for the month of April, 2018 Shared in May, 2018

BENEFICIARIES

 FGN	Statutory		N276,314,071,713.24
	₦0.419Bn Excess Bank Charges		N220,664,625.17
	VAT		N12,510,206,232.77
	Total		N289,044,942,571.18

 State	Statutory		N140,150,189,752.81
	₦0.419Bn Excess Bank Charges		N111,924,046.78
	VAT		N41,700,687,442.58
	Total		N181,962,801,242.17

 LGCs	Statutory		N108,049,921,740.56
	₦0.419Bn Excess Bank Charges		N86,288,748.64
	VAT		N29,190,481,209.80
	Total		N137,326,691,699.01

 13% Derivation Fund	Statutory		N49,755,898,783.54
	₦0.419Bn Excess Bank Charges		-----
	VAT		-----
	Total		N49,755,898,783.54

 Cost of Collection - NCS	Statutory		N4,091,885,752.39
	₦0.419Bn Excess Bank Charges		-----
	VAT		N517,359,337.77
	Total		N4,609,245,090.16

 Transfer to ECA	Statutory		N24,500,000,000.00
	₦0.419Bn Excess Bank Charges		-----
	VAT		-----
	Total		N24,500,000,000.00






 Cost of Collections - FIRS	Statutory		N5,715,365,585.16
	₦0.419Bn Excess Bank Charges		-----
	VAT		N2,957,697,949.11
	Total		N8,673,063,534.27

 Cost of Collection - DPR	Statutory		N4,061,015,429.91
	₦0.419Bn Excess Bank Charges		-----
	VAT		-----
	Total		N4,061,015,429.91





Federation Account Allocation Committee (FAAC) May 2018 Disbursement

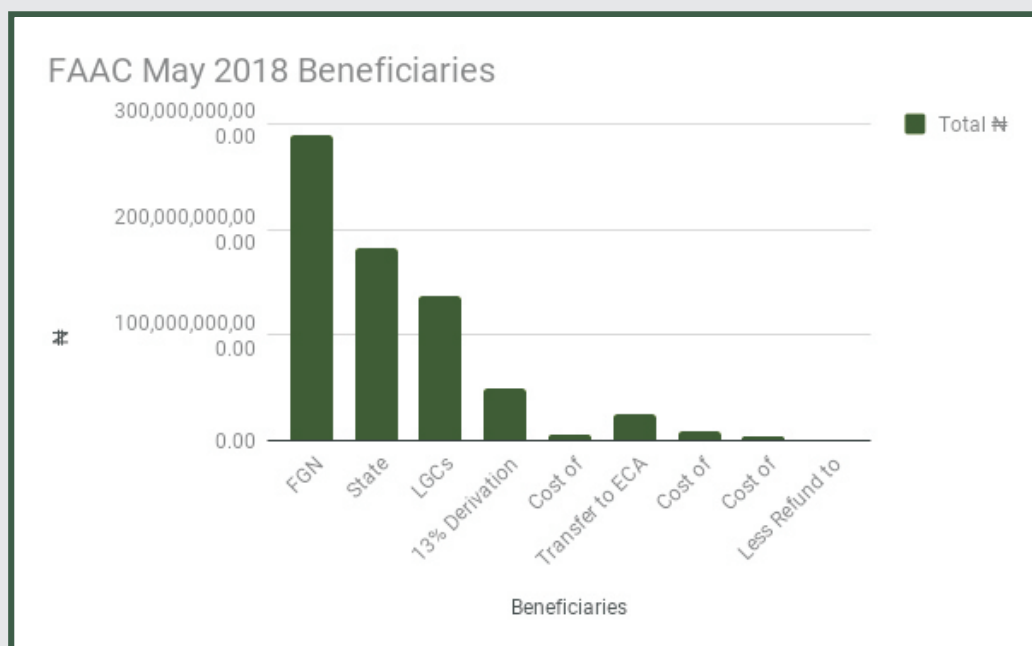
Summary of Gross Revenue Allocation by FAAC
for the month of April 2018 Shared in May, 2018



 Less Refund to First Bank	Statutory		-----
	₦0.419Bn Excess Bank Charges		-----
	VAT		N1,089,420,000.00
	Total		N1,089,420,000.00

TOTAL(ALL BENEFICIARIES)

STATUTORY		N612,638,348,757.61
₦19.260BN FOREX DISTRIBUTION		N418,877,420.59
VAT		N87,965,852,172.04
TOTAL		N701,023,078,350.23



Federation Account Allocation Committee (FAAC) May 2018 Disbursement

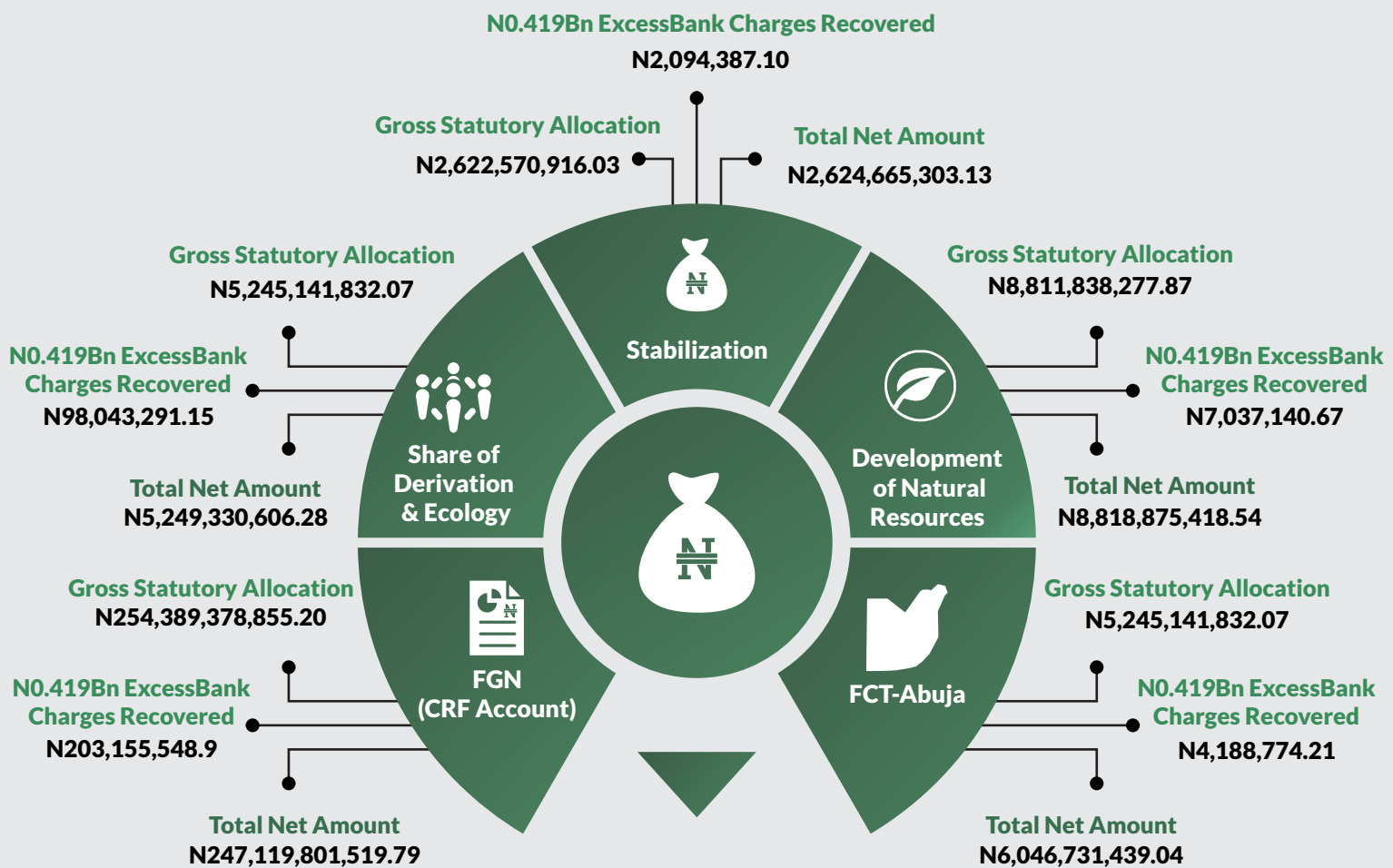
Summary of Gross Revenue Allocation by FAAC
for the month of April 2018 Shared in May, 2018



Distribution of Gross Revenue Allocation by FAAC for the month of April, 2018 Shared in May, 2018

FG

BENEFICIARIES



SUB-TOTAL	Gross Statutory Allocation	N0.419Bn Excess Bank Charges Recovered	Total Net Amount
	N276,314,071,713.24	N220,664,625.18	N269,859,404,286.78

FCT Abuja

Gross Statutory Allocation N981,752,607.98

Deduction N 0.00

Value Added Tax N1,370,715,912.21

Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N784,028.37

Total Allocation
N2,353,252,548.56



Total Allocation

ABAJI	▶		N331,728,028.94
ABUJA MUNICIPAL	▶		N554,217,081.87
BWARI	▶		N392,326,440.10
GWAGWALADA	▶		N364,487,443.00
KUJE	▶		N353,691,578.96
KWALI	▶		N356,801,975.70

Federation Account Allocation Committee (FAAC) May 2018 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of April, 2018 Shared in May, 2018





ABIA STATE

 **17**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,460,775,621.84**


13% Share of Derivation (Net)
 **N674,720,793.74**

Gross Total
 **N4,135,496,415.58**

DEDUCTIONS

External Debt
 **N38,081,181.00**

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

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

Net Statutory Allocation
N3,665,313,002.32



Gross VAT Allocation
N878,825,013.61


Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N2,763,778.01


Total Gross Amount
N5,017,085,207.20

Total Net Amount
N4,546,901,793.94


LGAs

Gross Statutory Allocation  **N2,242,702,449.20**

Deduction  **N 0.00**

Value Added Tax  **N522,382,116.89**

Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N1,791,023.86

Total Allocation
 **N2,766,875,589.95**



Total Allocation

ABA NORTH	▶		N142,010,761.00
ABA SOUTH	▶		N238,657,384.58
AROCHUKWU	▶		N165,928,764.97
BENDE	▶		N169,849,232.08
IKWUANO	▶		N154,112,560.52
ISIALA NGWA NORTH	▶		N159,195,964.16
ISIALA NGWA SOUTH	▶		N154,165,273.76
ISUIKWUATO	▶		N149,765,932.92
NNEOCHI	▶		N162,506,781.54
OBIOMA NGWA	▶		N165,554,903.44
OHAFIA	▶		N182,071,279.19
OSISIOMA	▶		N175,031,026.69
UGWUNAGBO	▶		N133,131,769.89
UKWA EAST	▶		N125,709,478.37
UKWA WEST	▶		N131,767,612.98
UMUAHIA NORTH	▶		N192,009,257.98
UMUAHIA SOUTH	▶		N165,407,605.89

Federation Account Allocation Committee (FAAC) May 2018 Disbursement

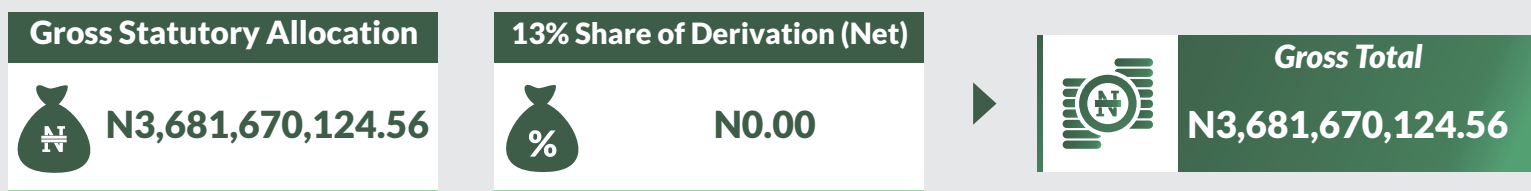
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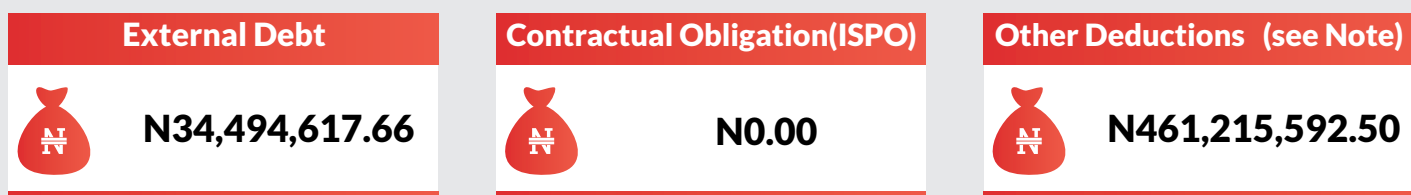
ADAMAWA STATE

 **21**
No. of LGCs

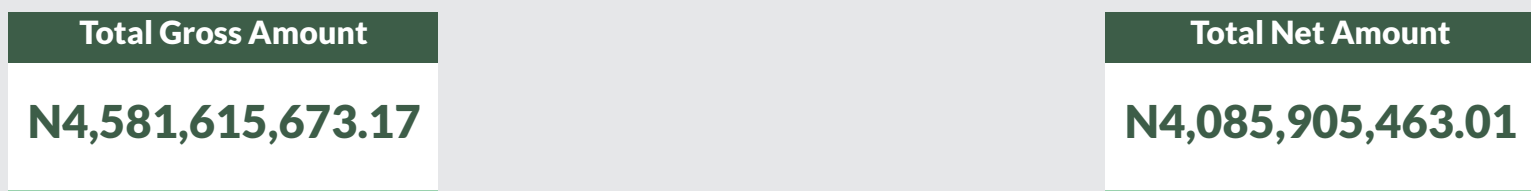
BENEFICIARIES



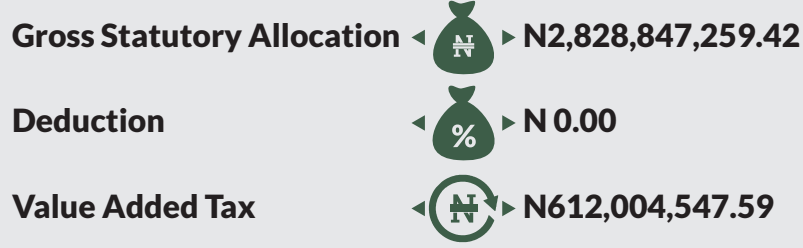
DEDUCTIONS



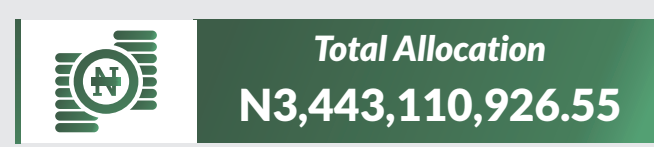
Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N2,940,184.53



LGAs



Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N2,259,119.55





Total Allocation

DEMSA	▶		N170,904,899.35
FUFORE	▶		N203,609,952.39
GANYE	▶		N 175,523,176.20
GIREI	▶		N155,271,068.69
GOMBI	▶		N154,965,741.54
GUYUK	▶		N165,646,533.94
HONG	▶		N177,136,024.38
JADA	▶		N183,862,534.77
YOLA-NORTH	▶		N165,670,532.90
LAMURDE	▶		N146,350,022.95
MADAGALI	▶		N149,668,055.48
MAIHA	▶		N145,646,553.26
MAYO-BELWA	▶		N167,249,303.78
MICHIKA	▶		N163,169,168.05
MUBI NORTH	▶		N156,784,285.88
MUBI SOUTH	▶		N146,672,884.80
NUMAN	▶		N138,379,482.51
SHELLENG	▶		N 157,040,022.34



Total Allocation

SONG	▶		N192,887,766.46
TOUNGO	▶		N161,011,339.66
YOLA-SOUTH	▶		N165,661,577.20

Federation Account Allocation Committee (FAAC) May 2018 Disbursement

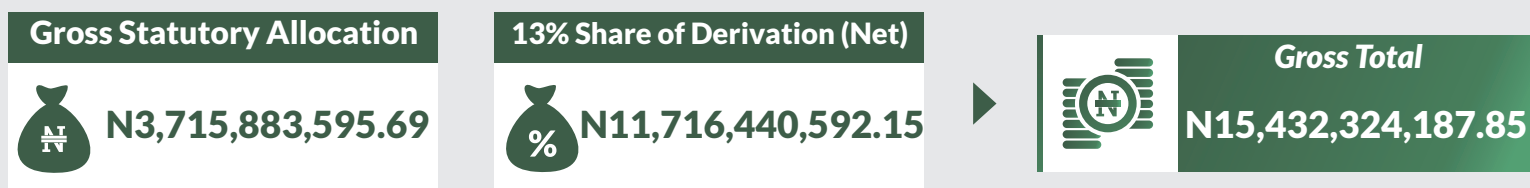
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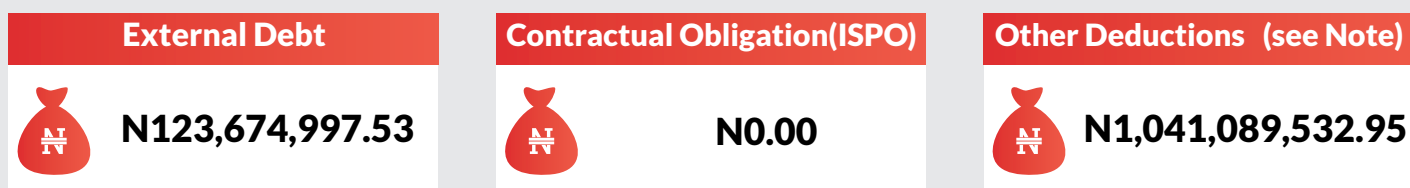
AKWA IBOM STATE

 **31**
No. of LGCs

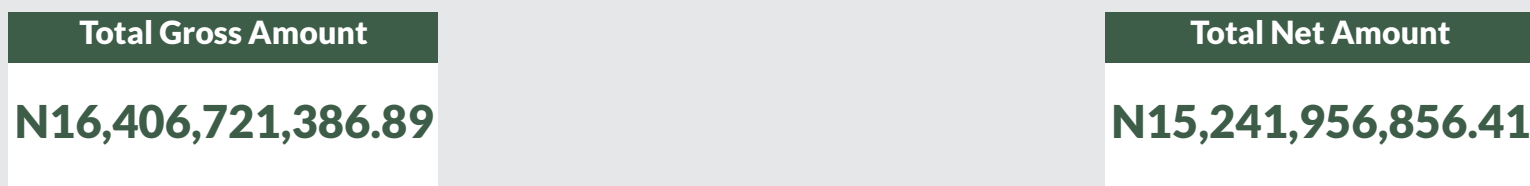
BENEFICIARIES



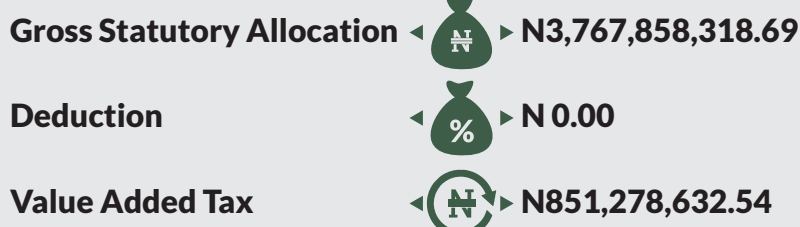
DEDUCTIONS



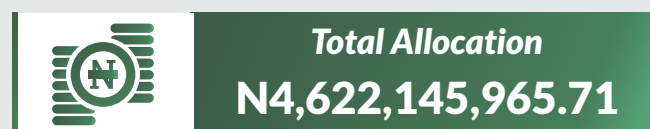
Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N2,967,507.43



LGAs








Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N3,009,014.48


















Total Allocation

ABAK	▶		N156,712,922.08
EASTERN OBOLO	▶		N123,639,721.46
EKET	▶		N162,773,003.30
EKPE ATAI	▶		N125,737,245.78
ESSIEN UDIM	▶		N168,030,907.99
ETIM EKPO	▶		N145,056,663.92
ETINAN	▶		N165,007,275.91
IBENO	▶		N132,327,355.18
IBESIKPO ASUTAN	▶		N153,536,544.92
IBIONO IBOM	▶		N167,853,818.36
IKA	▶		N129,120,582.65
IKONO	▶		N152,007,251.55
IKOT ABASI	▶		N152,049,715.54
IKOT EKPENE	▶		N156,636,393.78
INI	▶		N142,819,859.36
ITU	▶		N147,025,680.99
MBO	▶		N137,629,629.47
MKPAT ENIN	▶		N169,306,671.60



Total Allocation

NSIT IBOM	▶		N142,011,500.55
NSIT UBIUM	▶		N149,272,978.19
OBAT AKARA	▶		N155,413,098.76
OKOBO	▶		N134,864,129.44
ONNA	▶		N140,881,180.48
ORON	▶		N141,393,103.09
ORUK ANAM	▶		N167,463,066.75
UDUNG UKO	▶		N125,018,127.24
UKANAFUN	▶		N152,818,133.07
UQUO	▶		N125,706,591.72
URUAN	▶		N160,199,232.91
URUE OFFONG/ORUK	▶		N134,257,938.30
UYO	▶		N205,575,641.37

Federation Account Allocation Committee (FAAC)

May 2018 Disbursement

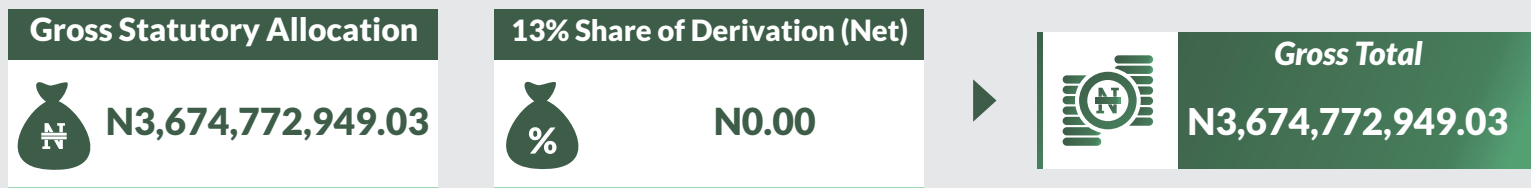
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of April, 2018 Shared in May, 2018



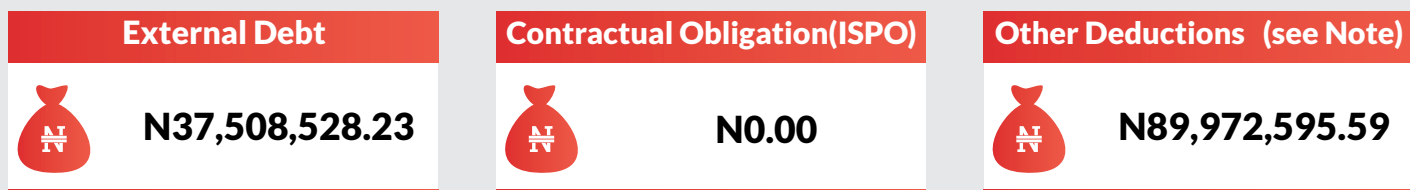
ANAMBRA STATE

 **21**
No. of LGCs

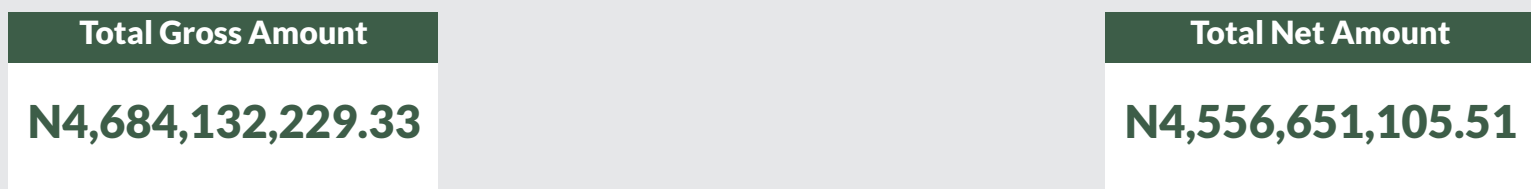
BENEFICIARIES



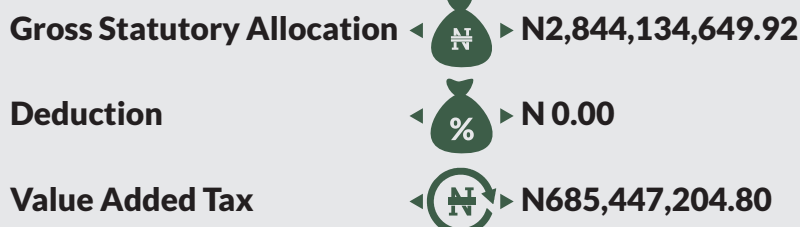
DEDUCTIONS



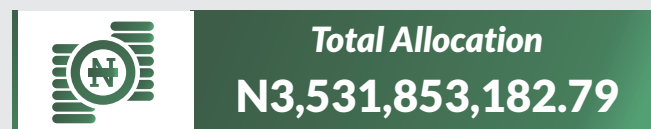
Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N2,934,676.44



LGAs




Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N2,271,328.07





Total Allocation

AGUATA	▶		N230,794,494.61
ANAMBRA EAST	▶		N153,054,661.78
ANAMBRA WEST	▶		N157,476,132.34
ANIOCHA	▶		N191,299,527.54
AWKA NORTH	▶		N143,643,391.12
AWKA SOUTH	▶		N166,030,686.57
AYAMELUM	▶		N154,299,988.01
DUNUKOFIA	▶		N137,268,713.53
EKWUSIGWO	▶		N153,430,832.97
IDEMILI NORTH	▶		N242,276,696.73
IDEMILI SOUTH	▶		N168,800,123.50
IHIALA	▶		N204,901,057.72
NJIKOKA	▶		N151,302,051.03
NNEWI NORTH	▶		N150,836,773.20
NNEWI SOUTH	▶		N179,783,070.33
OGBARU	▶		N172,598,481.29
ONISHA NORTH	▶		N144,052,761.25
ONISHA SOUTH	▶		N148,985,105.22

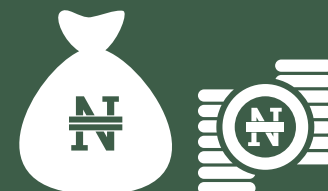


Total Allocation

ORUMBA NORTH	▶		N160,831,385.83
ORUMBA SOUTH	▶		N163,311,961.78
OYI	▶		N156,875,286.46

Federation Account Allocation Committee (FAAC) May 2018 Disbursement

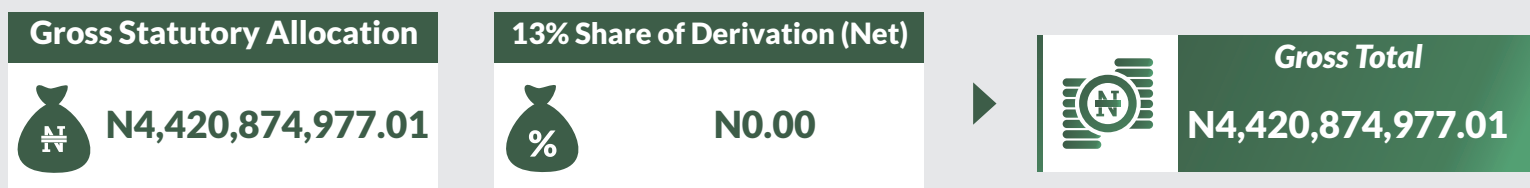
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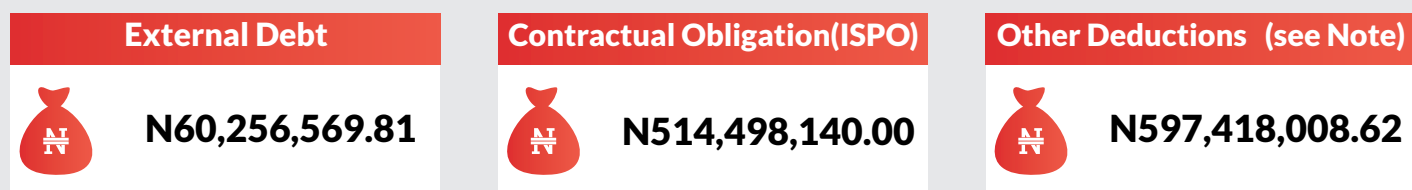
BAUCHI STATE

 **20**
No. of LGCs

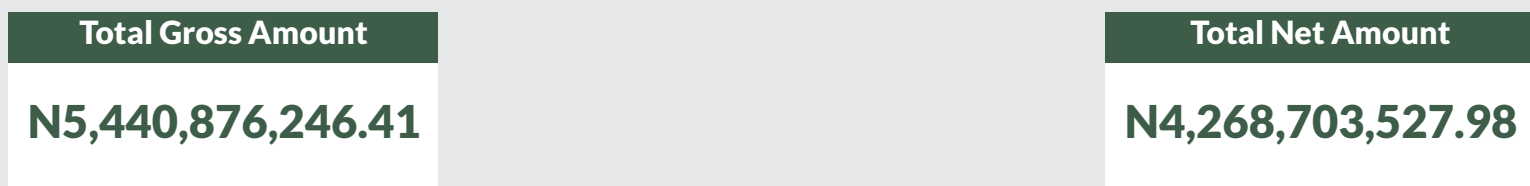
BENEFICIARIES



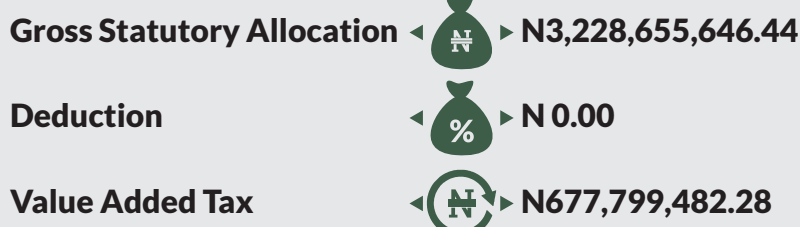
DEDUCTIONS



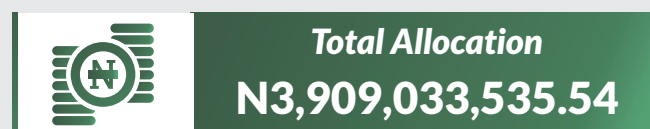
Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N3,530,514.08



LGAs








Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N2,578,406.82





Total Allocation

ALKALERI	▶		N252,720,710.90
BAUCHI	▶		N307,174,412.17
BOGORO	▶		N136,989,175.33
DAMBAN	▶		N161,594,676.98
DARAZO	▶		N203,554,762.56
DASS	▶		N136,533,220.63
GAMAWA	▶		N215,237,690.67
GANJUWA	▶		N214,675,916.36
GIADE	▶		N155,540,018.72
I/GADAU	▶		N178,468,516.52
JAMA'ARE	▶		N138,713,230.26
KATAGUM	▶		N211,289,186.71
KIRFI	▶		N171,218,016.99
MISAU	▶		N202,383,676.04
NINGI	▶		N257,001,468.81
SHIRA	▶		N193,994,334.93
TAFAWA BALEWA	▶		N190,489,119.87
TORO	▶		N262,589,632.69



Total Allocation

WARJI



N149,705,446.37

ZAKI



N169,160,322.05

Federation Account Allocation Committee (FAAC) May 2018 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of April, 2018 Shared in May, 2018




BAYELSA STATE

 **8**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,270,190,927.77**


13% Share of Derivation (Net)
 **N9,884,240,553.61**

Gross Total
 **N13,154,431,481.38**

DEDUCTIONS

External Debt
 **N29,964,760.70**

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

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

Net Statutory Allocation
N11,511,311,143.90



Gross VAT Allocation
N837,962,132.37


Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N2,611,576.93


Total Gross Amount
N13,995,005,190.68

Total Net Amount
N12,351,884,853.20


LGAs

Gross Statutory Allocation  **N1,314,181,027.66**

Deduction  **N 0.00**









Value Added Tax  **N316,198,450.69**

Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N1,049,505.96

Total Allocation
 **N1,631,428,984.30**



Total Allocation

BRASS	▶		N194,293,990.46
EKERMOR	▶		N222,789,560.61
KOLOKUMA/OPOKUMA	▶		N150,615,162.30
NEMBE	▶		N181,837,491.71
OGBIA	▶		N192,409,453.08
SAGBAMA	▶		N190,251,080.16
SOUTHERN IJAW	▶		N256,653,735.93
YENAGOA	▶		N242,578,510.05

Federation Account Allocation Committee (FAAC) May 2018 Disbursement

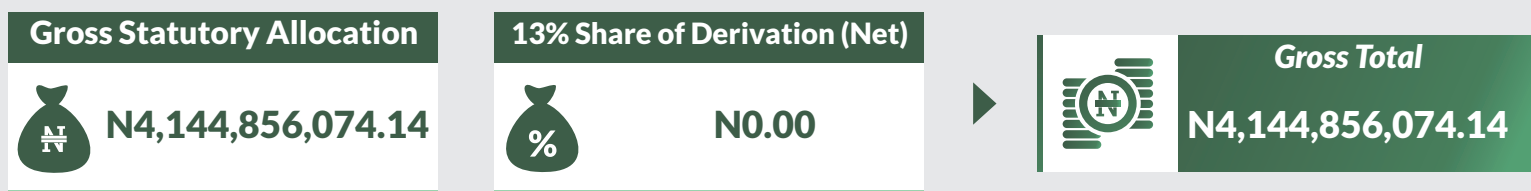
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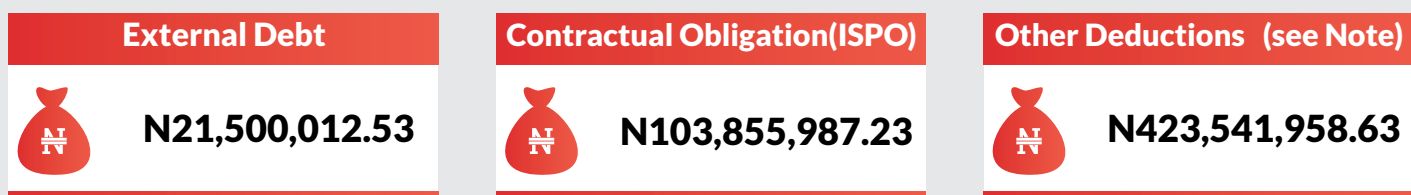
BENUE STATE

 **23**
No. of LGCs

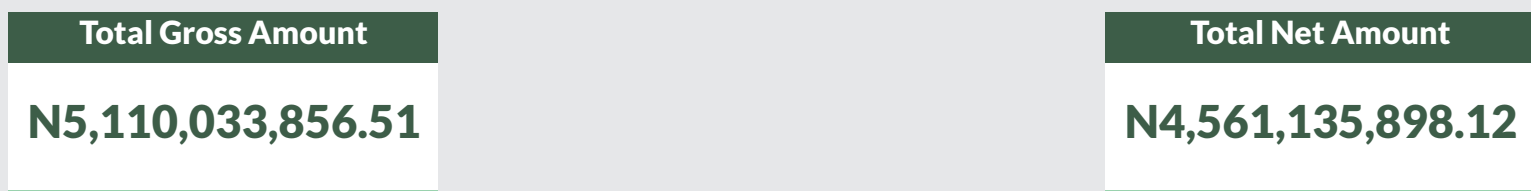
BENEFICIARIES



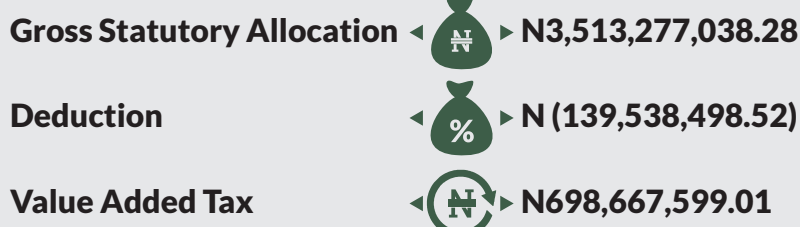
DEDUCTIONS



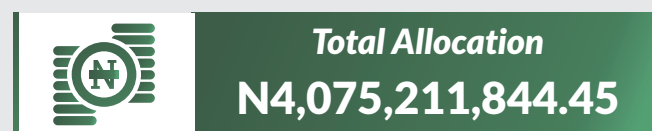
Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N3,310,085.17



LGAs








Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N2,805,705.68





Total Allocation

ADO	▶		N178,821,083.07
AGATU	▶		N156,645,138.26
APA	▶		N151,141,484.73
BURUKU	▶		N182,364,437.80
GBOKO	▶		N238,772,941.57
GUMA	▶		N191,068,878.48
GWER EAST	▶		N180,773,827.21
GWER WEST	▶		N155,996,880.12
KATSINA ALA	▶		N198,091,391.73
KONSHISHA	▶		N188,925,722.50
KWANDE	▶		N213,841,644.09
LOGO	▶		N165,824,339.91
MAKURDI	▶		N202,512,067.99
OBI	▶		N145,389,985.17
OGBADIBO	▶		N153,642,083.67
OHIMINI	▶		N138,395,523.67
OJU	▶		N176,699,780.14
OKPOKWU	▶		N167,463,816.86

*Total Allocation***OTUKPO****N197,361,317.42****TARKA****N134,352,792.25****UKUM****N185,761,366.58****USHONGO****N179,784,570.21****VANDEIKYA****N191,580,771.01**

Federation Account Allocation Committee (FAAC) May 2018 Disbursement

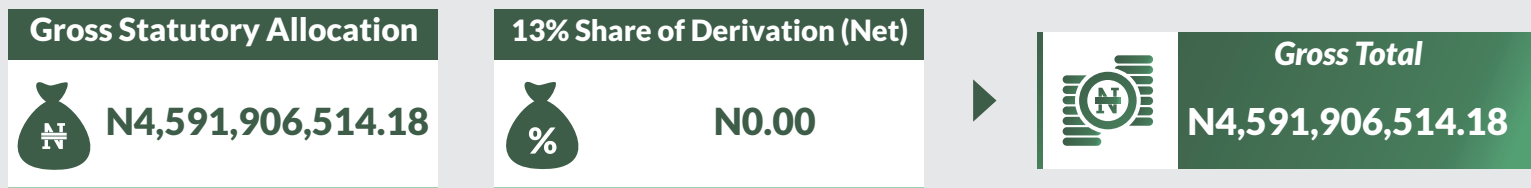
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of April, 2018 Shared in May, 2018



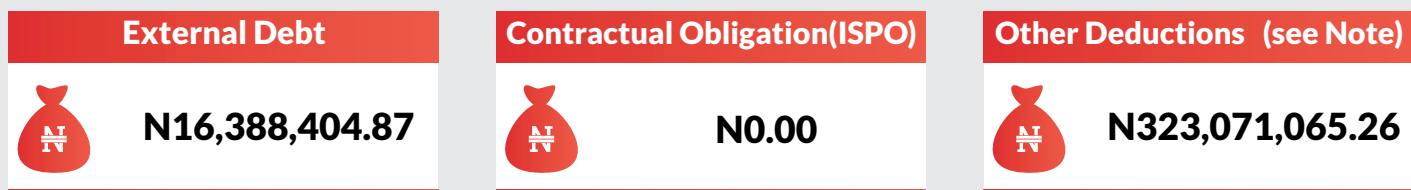
BORNO STATE

 **27**
No. of LGCs

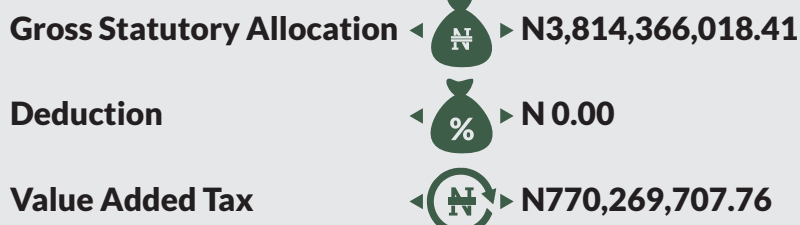
BENEFICIARIES



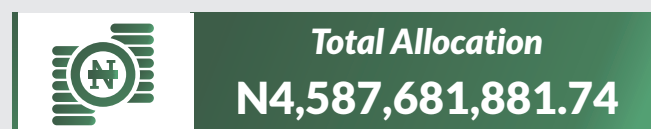
DEDUCTIONS



LGAs




















Distribution of 0.419 Billion Being Excess Bank Charges Recovered =N3,046,155.57





Total Allocation

ABADAN	▶		N163,198,833.05
ASKIRA UBA	▶		N161,010,895.63
BAMA	▶		N223,041,998.43
BAYO	▶		N131,707,341.96
BIU	▶		N179,207,536.76
CHIBOK	▶		N130,587,654.06
DAMBOA	▶		N213,673,314.14
DIKWA	▶		N144,835,911.23
GUBIO	▶		N170,155,073.84
GUZAMALA	▶		N145,662,444.18
GWOZA	▶		N210,199,907.11
HAWUL	▶		N149,668,802.27
JERE	▶		N174,304,167.26
KAGA	▶		N150,221,828.62
KALA BALGE	▶		N138,374,550.59
KONDUGA	▶		N198,180,892.74
KUKAWA	▶		N206,326,367.88
KWAYA KUSAR	▶		N119,696,541.62

*Total Allocation***MAFA****N156,403,530.77****MAGUMERI****N182,727,923.12****MAIDUGURI METRO****N277,318,300.87****MARTE****N167,995,400.59****MOBBAR****N157,502,316.79****MONGUNO****N153,938,081.98****NGALA****N180,309,330.85****NGANZAI****N152,557,309.25****SHANI****N148,875,626.16**

Federation Account Allocation Committee (FAAC) May 2018 Disbursement

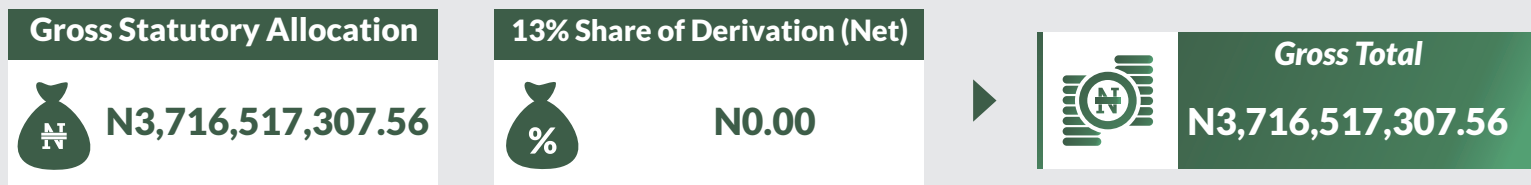
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of April, 2018 Shared in May, 2018



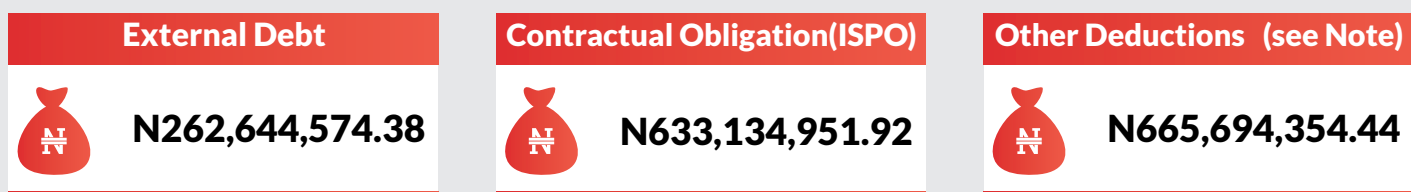
CROSS RIVER STATE

 **18**
No. of LGCs

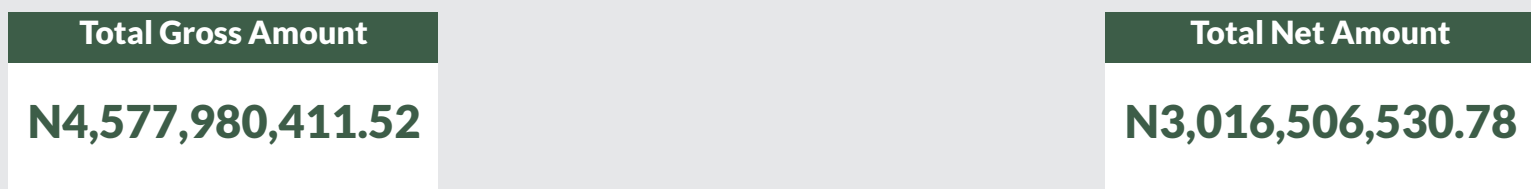
BENEFICIARIES



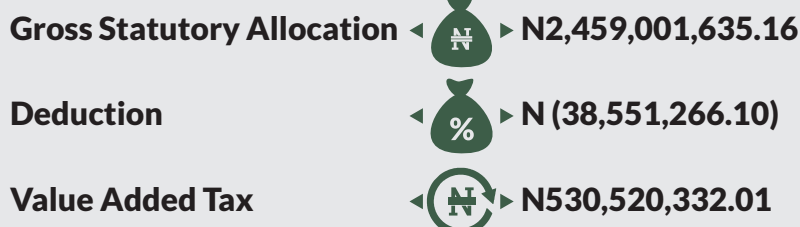
DEDUCTIONS



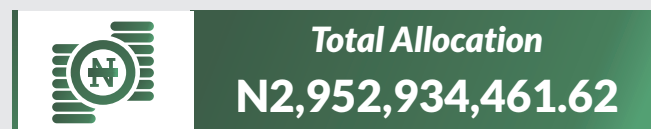
Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N2,968,013.51



LGAs



Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N1,963,760.55





Total Allocation

ABI	▶		N157,468,980.59
AKAMKPA	▶		N191,001,716.09
AKPABUYO	▶		N191,604,162.12
BAKASSI	▶		N121,603,469.61
BEKWARA	▶		N145,676,642.72
BIASE	▶		N167,630,267.22
BOKI	▶		N188,839,142.21
CALABAR MUNICIPAL	▶		N155,633,886.52
CALABAR SOUTH	▶		N164,630,344.31
ETUNG	▶		N128,765,059.72
IKOM	▶		N171,913,986.67
OBANLIKU	▶		N148,541,345.76
OBUBRA	▶		N165,592,222.77
OBUDU	▶		N157,611,956.20
ODUKPANI	▶		N176,841,882.25
OGOJA	▶		N166,811,593.38
YAKURR	▶		N168,886,107.26
YALA	▶		N183,881,696.21

Federation Account Allocation Committee (FAAC) May 2018 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of April, 2018 Shared in May, 2018




DELTA STATE

 **25**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,752,645,458.68**


13% Share of Derivation (Net)
 **N14,496,719,181.56**

Gross Total
 **N18,249,364,640.24**

DEDUCTIONS

External Debt
 **N25,614,092.78**

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

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

Net Statutory Allocation
N15,947,667,040.00



Gross VAT Allocation
N1,065,235,439.01


Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N2,996,865.48


Total Gross Amount
N19,317,596,944.73

Total Net Amount
N17,015,899,344.49


LGAs

Gross Statutory Allocation  **N3,150,857,920.60**

Deduction  **N 0.00**

Value Added Tax  **N792,788,513.63**

Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N2,516,277.50

Total Allocation
 **N3,946,162,711.74**



Total Allocation

ANIOCHA NORTH



N135,587,931.89

ANIOCHA SOUTH



N147,511,580.75

BOMADI



N127,113,704.20

BURUTU



N178,632,333.09

ETHIOPE EAST



N165,089,385.75

ETHIOPE WEST



N168,454,949.53

IKA NORTH EAST



N175,288,277.23

IKA SOUTH



N165,503,195.00

ISOKO NORTH



N156,441,072.85

ISOKO SOUTH



N176,560,866.33

NDOKWA EAST



N146,275,153.10

NDOKWA WEST



N152,873,282.59

OKPE



N141,409,065.89

OSHIMILI NORTH



N138,181,202.83

OSHIMILI SOUTH



N149,647,399.48

PATANI



N123,828,183.12

SAPELE



N155,820,177.20

UDU



N160,388,617.10

*Total Allocation*

UGHELLI NORTH ▶

**N211,269,260.14**

UGHELLI SOUTH ▶

**N169,364,438.50**

UKWUANI ▶

**N135,695,122.85**

UVWIE ▶

**N158,814,681.17**

WARRI SOUTH ▶

**N196,249,662.39**

WARRI NORTH ▶

**N158,269,094.75**

WARRI SOUTH-WEST ▶

**N151,894,074.00**

Federation Account Allocation Committee (FAAC) May 2018 Disbursement

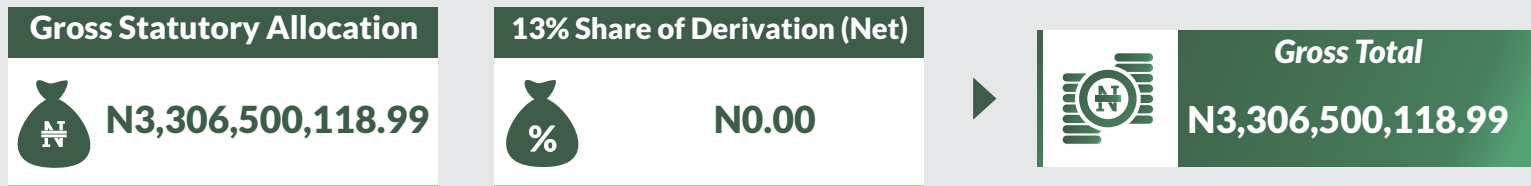
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of April, 2018 Shared in May, 2018



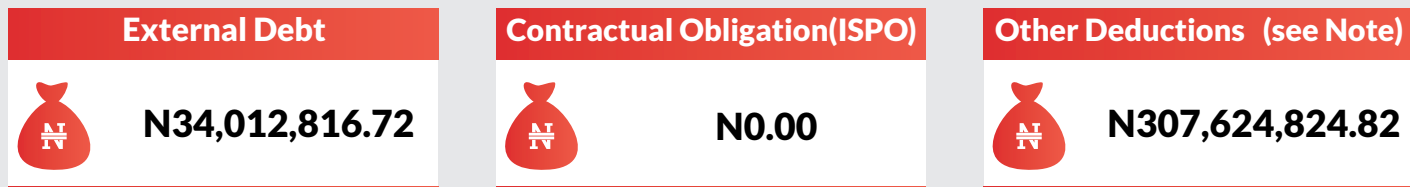
EBONYI STATE

 **13**
No. of LGCs

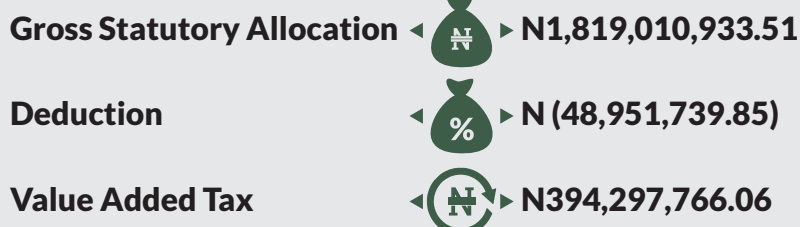
BENEFICIARIES



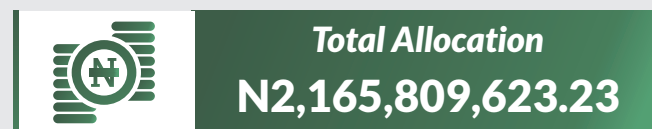
DEDUCTIONS



LGAs
















Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N1,452,663.50





Total Allocation

ABAKALIKI	▶		N165,431,789.13
AFIKPO NORTH	▶		N157,292,826.77
AFIKPO SOUTH	▶		N158,440,706.29
EBONYI	▶		N151,865,810.19
EZZA NORTH	▶		N152,630,605.62
EZZA SOUTH	▶		N156,817,968.78
IKWO	▶		N183,970,674.30
ISHIELU	▶		N162,513,166.97
IVO	▶		N147,717,638.87
IZZI	▶		N202,506,477.84
OHAOZARA	▶		N158,963,929.15
OHAUKWU	▶		N175,617,395.33
ONICHA	▶		N192,040,634.00

Federation Account Allocation Committee (FAAC) May 2018 Disbursement

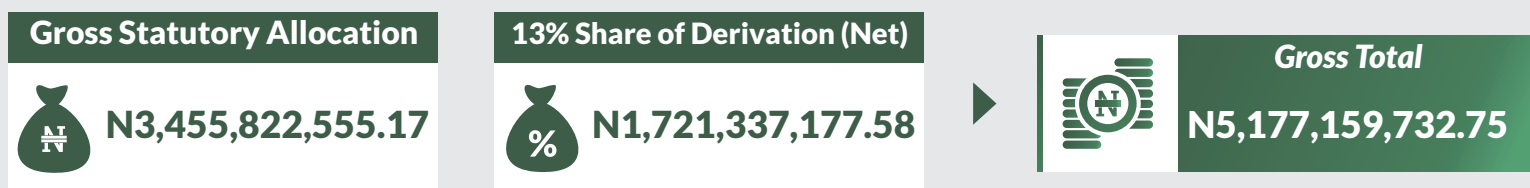
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of April, 2018 Shared in May, 2018



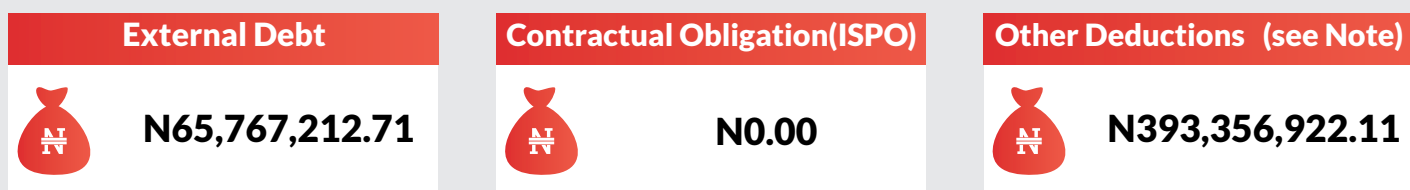
EDO STATE

 **18**
No. of LGCs

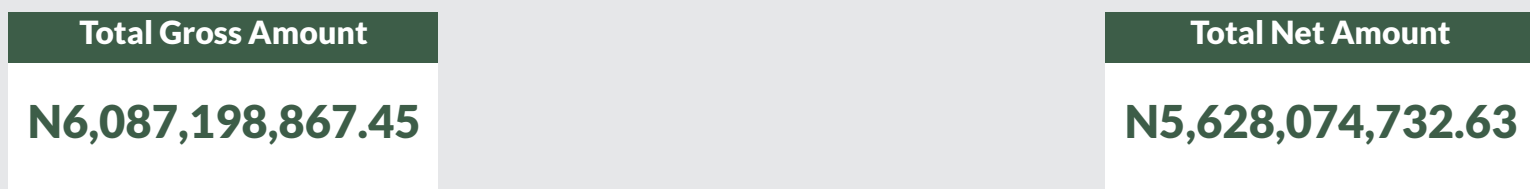
BENEFICIARIES



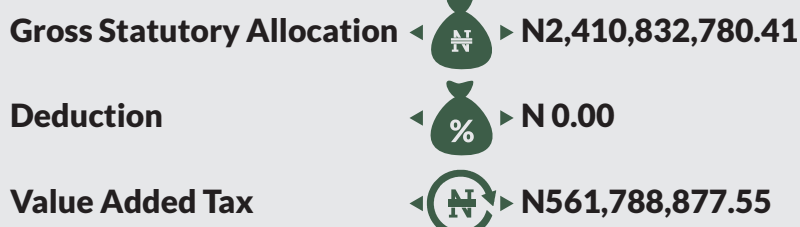
DEDUCTIONS



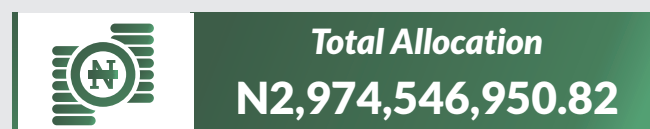
Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N2,759,822.49



LGAs



Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N1,925,292.87





Total Allocation

AKOKO EDO



N203,919,477.45

EGOR



N200,374,900.52

ESAN CENTRAL



N131,882,680.32

ESAN NORTH EAST



N135,869,370.15

ESAN SOUTH EAST



N160,283,744.05

ESAN WEST



N138,194,060.69

ETSAKO CENTRAL



N136,339,356.78

ETSAKO EAST



N157,229,282.37

ETSAKO WEST



N173,345,180.47

IGUEBEN



N126,948,721.78

IKPOBA OKHA



N219,236,189.09

OREDO



N224,591,058.35

ORHIONWON



N173,423,726.38

OVIA NORTH EAST



N165,041,027.18

OVIA SOUTH WEST



N176,261,216.55

OWAN EAST



N159,306,900.09

OWAN WEST



N132,426,350.61

UHUNMWODE



N159,873,707.98

Federation Account Allocation Committee (FAAC) May 2018 Disbursement

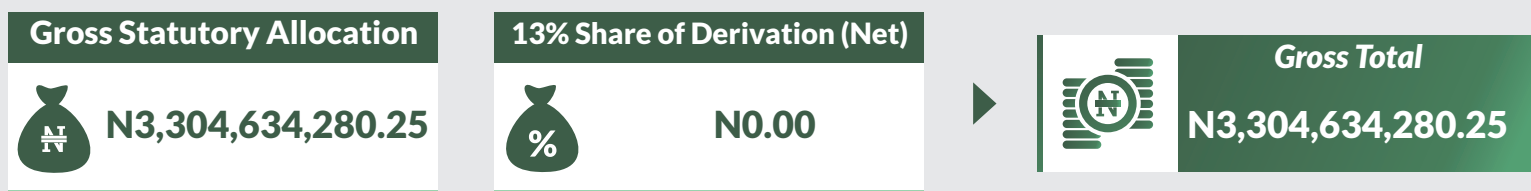
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of April, 2018 Shared in May, 2018



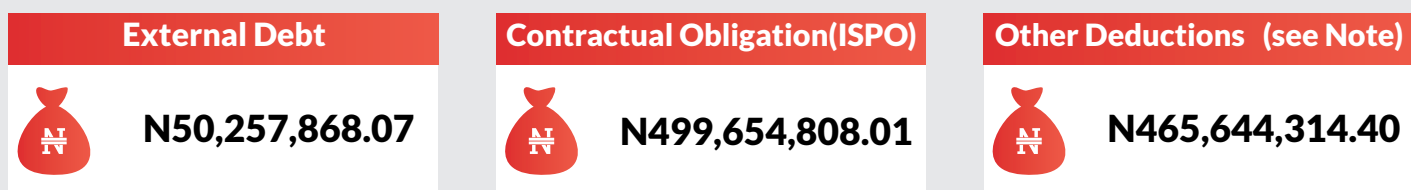
EKITI STATE

 **16**
No. of LGCs

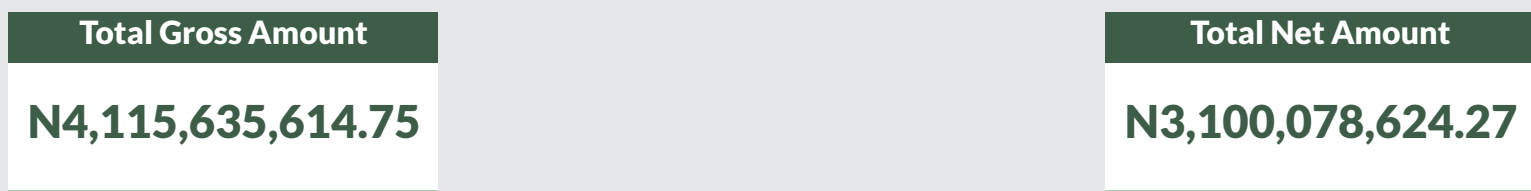
BENEFICIARIES



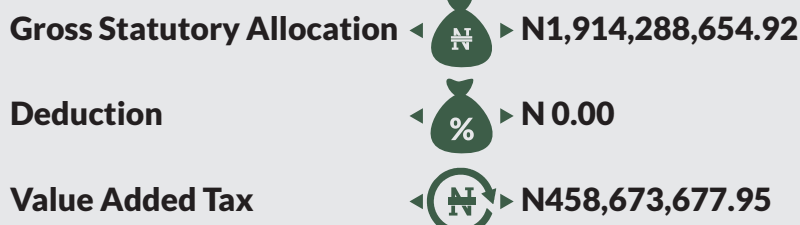
DEDUCTIONS



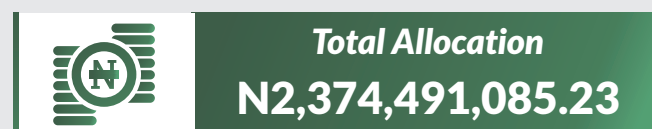
Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N2,639,083.42



LGAs



Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N1,528,752.36





Total Allocation

ADO EKITI	▶		N194,097,138.80
AIYEKIRE	▶		N146,898,561.55
EFON	▶		N137,564,649.47
EKITI EAST	▶		N144,427,734.92
EKITI SOUTH WEST	▶		N153,030,465.91
EKITI WEST	▶		N156,338,751.00
EMURE	▶		N128,828,423.91
IDO-OSI	▶		N156,938,714.53
IJERO	▶		N169,765,521.34
IKERE	▶		N147,818,421.29
IKOLE	▶		N157,683,708.75
ILEJEMEJI	▶		N111,753,761.68
IREPODUN/IFELODUN	▶		N141,095,281.11
ISE/ORUN	▶		N137,385,510.94
MOBA	▶		N147,477,453.77
OYE	▶		N143,386,986.25

Federation Account Allocation Committee (FAAC) May 2018 Disbursement

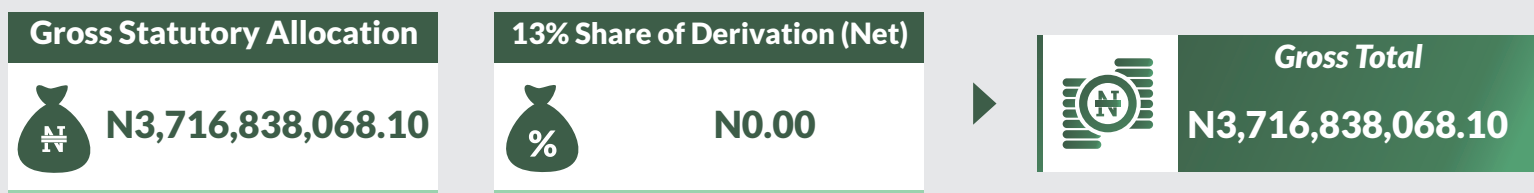
Distribution of Revenue Allocation to State and Local Governments by FAAC
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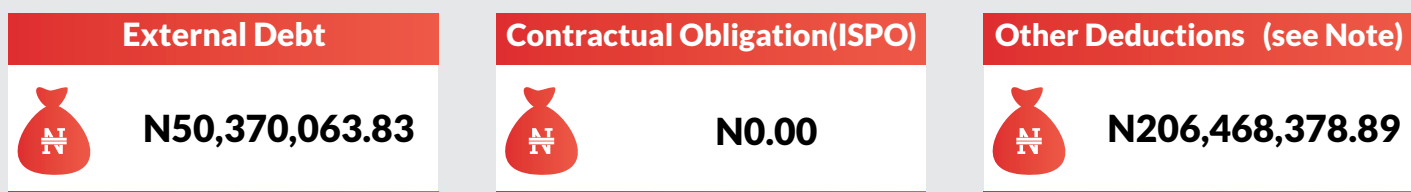
ENUGU STATE

 **17**
No. of LGCs

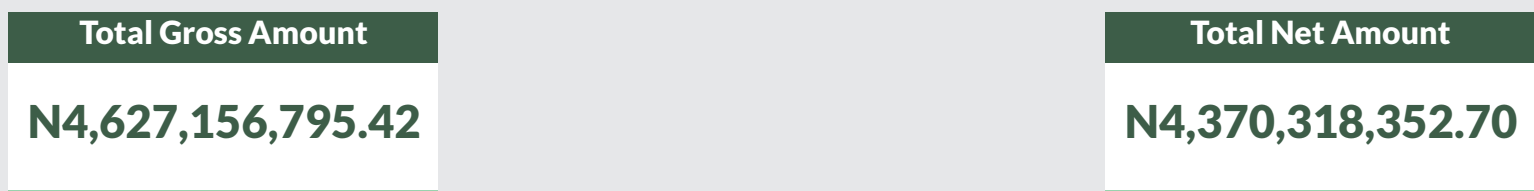
BENEFICIARIES



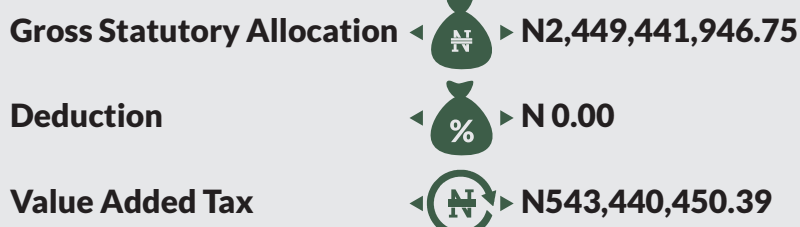
DEDUCTIONS



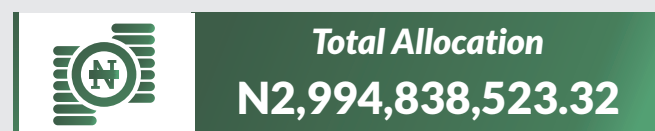
Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N2,968,269.67



LGAs



Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N1,956,126.18



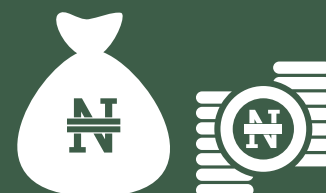


Total Allocation

AGWU	▶		N177,242,059.23
ANINRI	▶		N150,406,252.89
ENUGU EAST	▶		N202,662,081.08
ENUGU NORTH	▶		N190,612,878.23
ENUGU SOUTH	▶		N182,583,649.50
EZEAGU	▶		N174,982,655.89
IGBO ETITI	▶		N178,854,265.75
IGBO EZE NORTH	▶		N193,994,352.75
IGBO EZE SOUTH	▶		N172,768,694.12
ISI UZO	▶		N163,528,585.64
NKANU EAST	▶		N169,852,411.51
NKANU WEST	▶		N165,636,104.17
NSUKKA	▶		N216,109,059.97
OJI RIVER	▶		N149,180,076.31
UDENU	▶		N165,383,201.66
UDI	▶		N187,045,175.52
UZO UWANI	▶		N153,997,019.12

Federation Account Allocation Committee (FAAC) May 2018 Disbursement

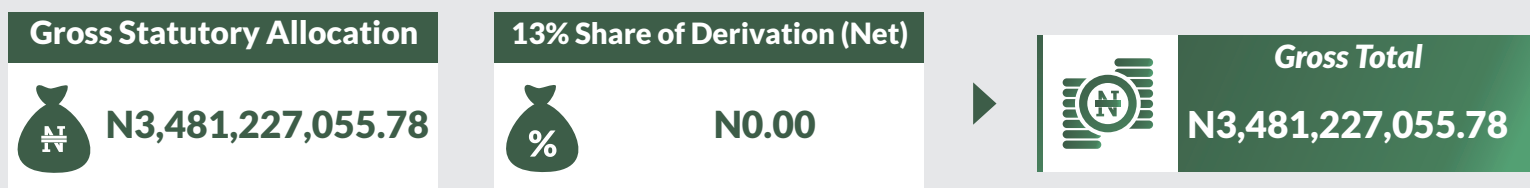
Distribution of Revenue Allocation to State and Local Governments by FAAC
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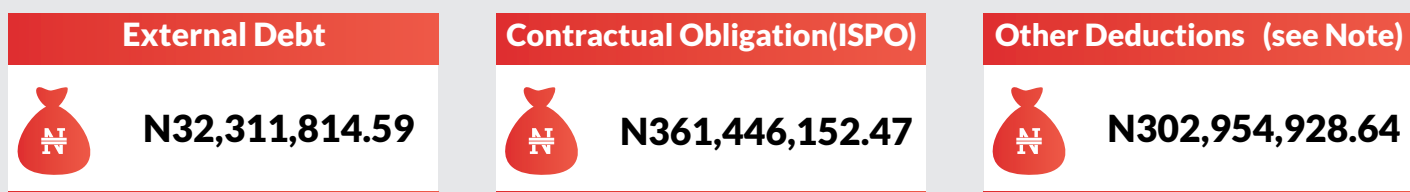
GOMBE STATE

 **11**
No. of LGCs

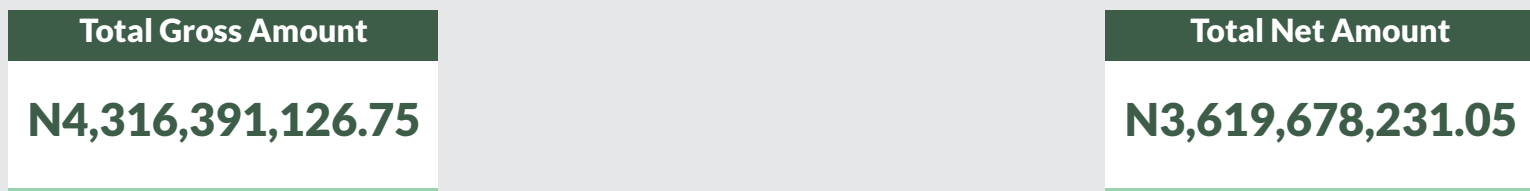
BENEFICIARIES



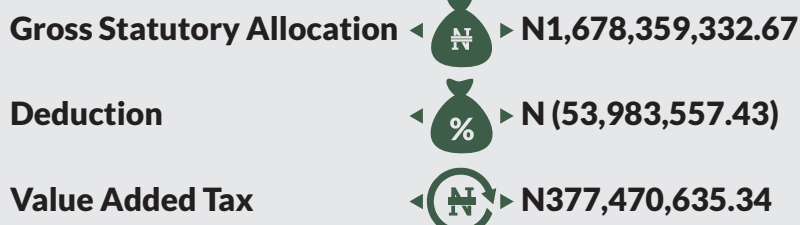
DEDUCTIONS



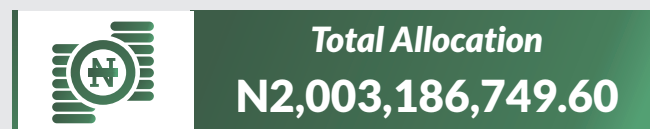
Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N2,780,110.54



LGAs













Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N1,340,339.02





Total Allocation

AKKO	▶		N238,558,612.92
BALANGA	▶		N175,582,075.03
BILLIRI	▶		N175,878,612.61
DUKKU	▶		N189,389,621.22
FUNAKAYE	▶		N186,808,258.59
GOMBE	▶		N202,670,594.91
KALTUNGO	▶		N158,596,819.96
KWAMI	▶		N171,124,850.11
NAFADA	▶		N154,932,341.50
SHOMGOM	▶		N149,041,378.78
YAMALTU/DEBA	▶		N200,603,583.98

Federation Account Allocation Committee (FAAC) May 2018 Disbursement

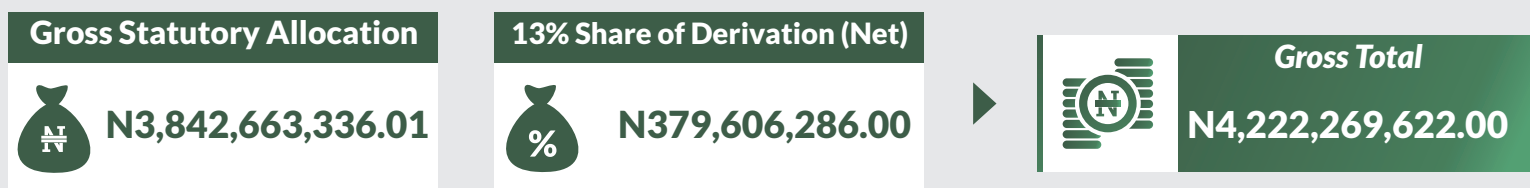
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of April, 2018 Shared in May, 2018



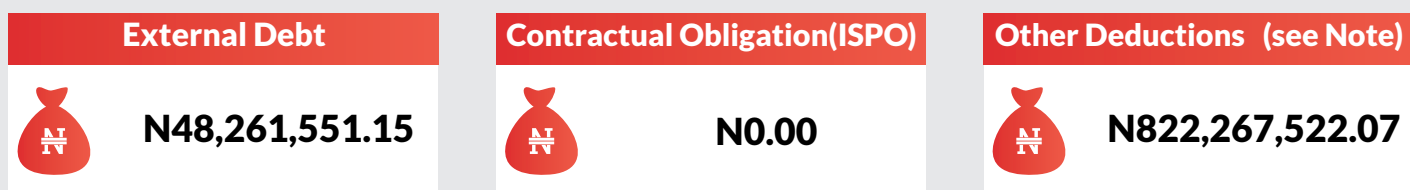
IMO STATE

 **27**
No. of LGCs

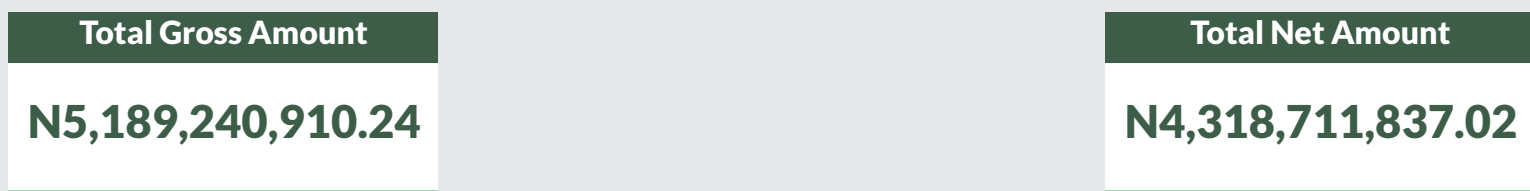
BENEFICIARIES



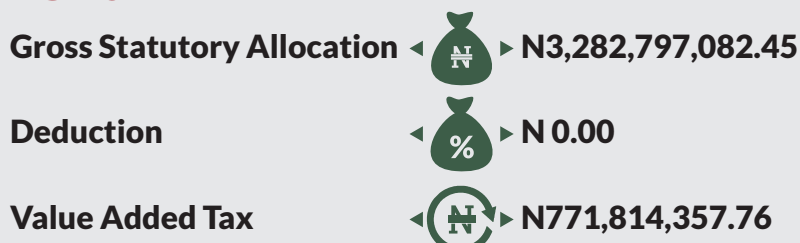
DEDUCTIONS



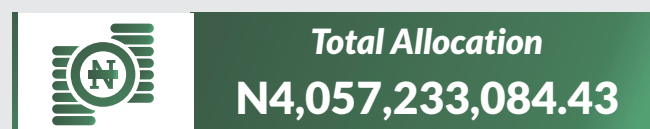
Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N3,068,753.83



LGAs



Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N2,621,644.22














Total Allocation

ABOH MBAISE	▶		N163,513,763.22
AHIAZU MBAISE	▶		N154,195,468.34
EHIME MBANO	▶		N141,609,401.21
EZINIHITTE MBAISE	▶		N151,022,569.49
IDEATO NORTH	▶		N159,336,064.81
IDEATO SOUTH	▶		N159,863,379.90
IHITTE UBOMA	▶		N143,730,605.38
IKEDURU	▶		N152,428,125.50
ISIALA MBANO	▶		N170,982,291.72
ISU	▶		N152,685,549.11
MBAITOLI	▶		N185,956,601.62
NGOR/OKPALA	▶		N158,249,473.26
NJABA	▶		N144,879,102.09
NKWANGELE	▶		N140,716,149.31
NKWERRE	▶		N125,335,213.26
OBOWO	▶		N136,180,532.38
OGUTA	▶		N156,756,250.76
OHAJI/EGBEMA	▶		N169,802,413.00

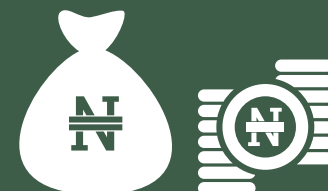


Total Allocation

OKIGWE	▶		N149,450,390.11
ONUIMO	▶		N133,803,109.37
ORLU	▶		N147,320,452.82
ORSU	▶		N142,662,667.75
ORU	▶		N138,363,025.75
ORU WEST	▶		N142,576,803.75
OWERRI MUNICIPAL	▶		N144,245,076.41
OWERRI NORTH	▶		N154,715,992.22
OWERRI WEST	▶		N136,852,611.88

Federation Account Allocation Committee (FAAC) May 2018 Disbursement

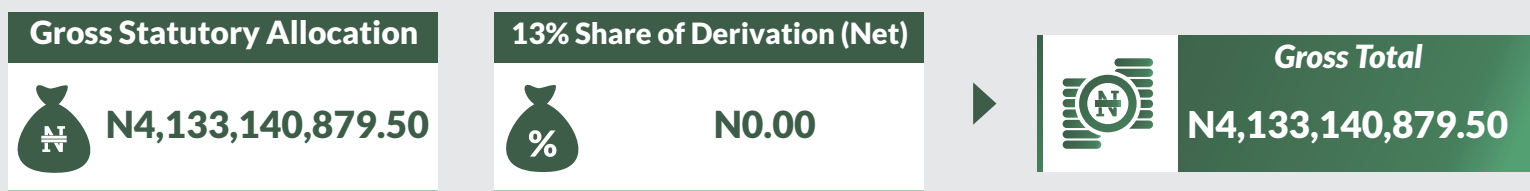
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of April, 2018 Shared in May, 2018



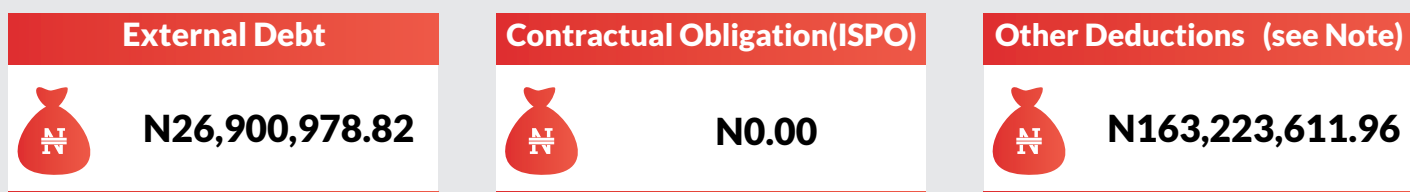
JIGAWA STATE

 **27**
No. of LGCs

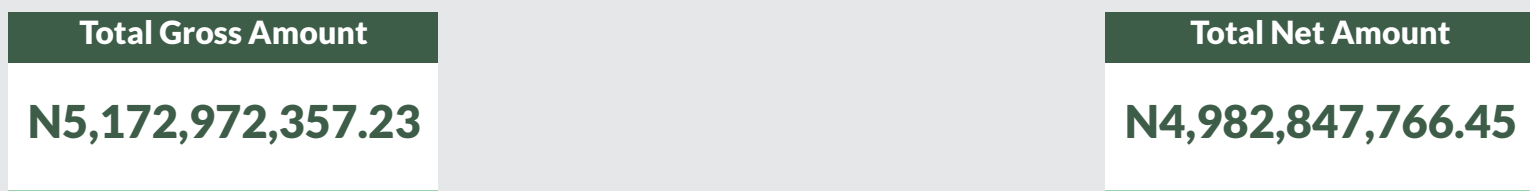
BENEFICIARIES



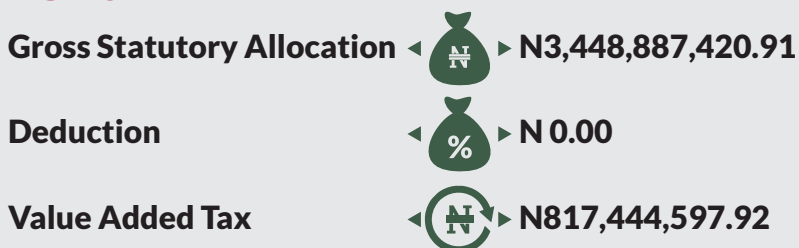
DEDUCTIONS



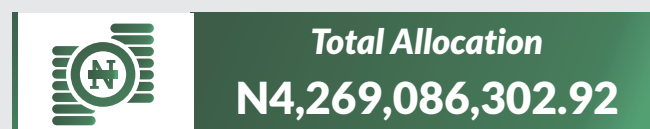
Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N3,300,729.41



LGAs



Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N2,754,284.08





Total Allocation

AUYO	▶		N144,554,556.58
BABURA	▶		N170,527,799.86
BIRNIN KUDU	▶		N210,209,159.78
BIRNIWA	▶		N157,994,776.00
GAGARAWA	▶		N135,828,669.76
BUJI	▶		N134,786,467.88
DUTSE	▶		N187,896,414.26
GARKI	▶		N157,542,172.25
GUMEL	▶		N138,864,330.92
GURI	▶		N145,675,575.25
GWARAM	▶		N201,787,742.09
GWIWA	▶		N149,640,567.46
HADEJIA	▶		N129,501,068.80
JAHUN	▶		N175,680,853.39
KAFIN HAUSA	▶		N195,913,705.65
KAUGAMA	▶		N144,557,627.87
KAZAURE	▶		N153,426,393.82
KIRI-KASAMMA	▶		N160,597,255.43



Total Allocation

KIYAWA	▶		N163,689,504.92
MAIGATARI	▶		N165,262,232.98
MALAM MADORI	▶		N155,659,749.10
MIGA	▶		N143,223,300.26
RINGIM	▶		N173,330,026.36
RONI	▶		N129,425,205.74
SULE TAKARKAR	▶		N159,366,497.72
TAURA	▶		N147,568,867.19
YANKWASHI 131,772,701.57	▶		N136,575,781.60

Federation Account Allocation Committee (FAAC) May 2018 Disbursement

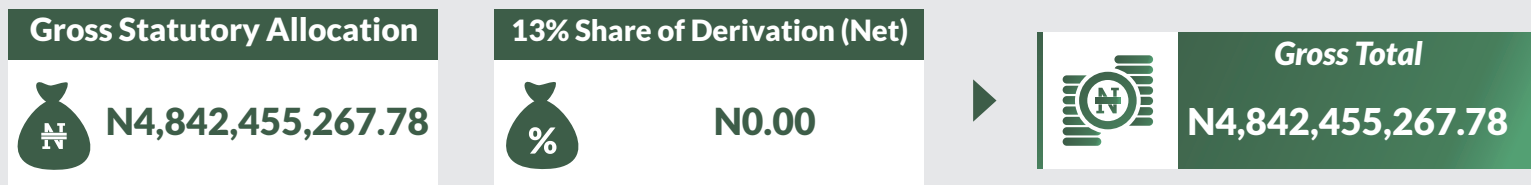
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of April, 2018 Shared in May, 2018



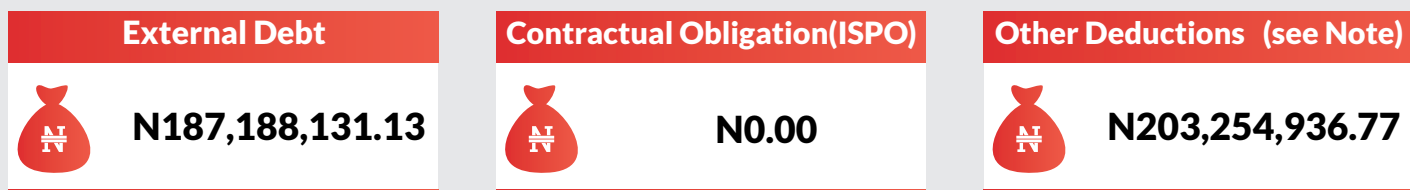
KADUNA STATE

 **23**
No. of LGCs

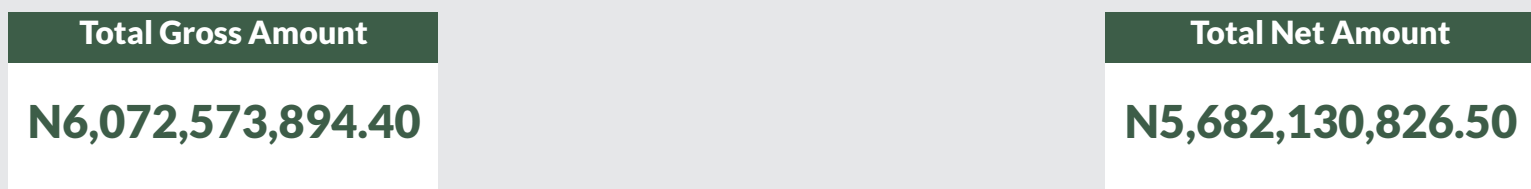
BENEFICIARIES



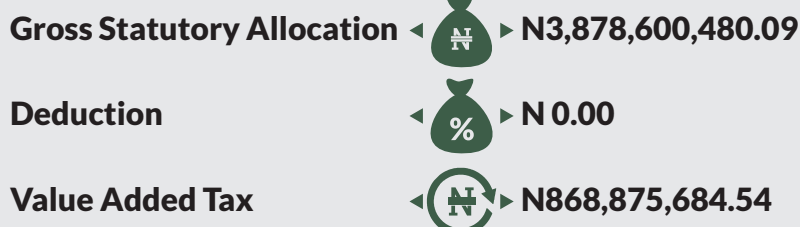
DEDUCTIONS



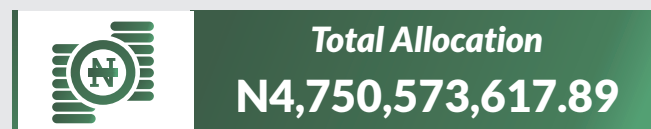
Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N3,867,188.41



LGAs



Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N3,097,453.26





Total Allocation

BIRNIN GWARI	▶		N243,737,506.82
CHIKUN	▶		N254,465,287.76
GIWA	▶		N213,111,922.29
GWAGWADA	▶		N162,125,091.26
IGABI	▶		N268,339,456.82
IKARA	▶		N180,887,067.04
JABA	▶		N159,597,716.58
JEMAA	▶		N210,066,907.33
KACHIA	▶		N225,578,117.27
KADUNA NORTH	▶		N222,221,345.93
KADUNA SOUTH	▶		N237,098,900.30
KAGARKO	▶		N201,103,259.33
KAURA	▶		N177,937,928.79
KAURU	▶		N178,884,206.64
KUBAU	▶		N209,056,136.37
KUDAN	▶		N161,933,703.47
LERE	▶		N225,609,533.09
MAKARFI	▶		N153,928,330.87



Total Allocation

SABON GARI	▶		N202,184,325.62
SANGA	▶		N167,249,395.27
SOBA	▶		N213,778,268.15
ZANGON KATAF	▶		N235,912,811.31
ZARIA	▶		N245,766,399.57

Federation Account Allocation Committee (FAAC) May 2018 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of April, 2018 Shared in May, 2018




KANO STATE

 **44**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N5,862,331,211.60**


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

Gross Total
 **N5,862,331,211.60**

DEDUCTIONS

External Debt
 **N55,426,336.83**

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

Other Deductions (see Note)
 **N478,006,761.49**

Net Statutory Allocation
N5,328,898,113.28



Gross VAT Allocation
N1,571,453,912.44


Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N4,681,662.11

Total Gross Amount
N7,438,466,786.14

Total Net Amount
N6,905,033,687.82


LGAs

Gross Statutory Allocation  **N6,175,064,382.59**

Deduction  **N 0.00**

Value Added Tax  **N1,497,994,861.88**

Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N4,931,411.05

Total Allocation
 **N7,677,990,655.53**



Total Allocation

AJINGI



N159,269,468.04

ALBASU



N163,369,158.47

BAGWAI



N150,127,310.67

BEBEJI



N161,873,296.66

BICHI



N194,821,339.84

BUNKURE



N156,303,574.29

DALA



N248,519,930.42

DANBATTA



N171,078,896.73

DAWAKIN KUDU



N182,465,846.01

DAWAKIN TOFA



N184,906,817.37

DOGUWA



N167,981,990.68

FAGGE



N168,162,942.62

GABASAWA



N174,984,747.47

GARKO



N156,711,249.00

GARUN MALLAM



N153,176,308.60

GAYA



N168,575,568.75

GEZAWA



N192,849,213.15

GWALE



N229,104,453.87



Total Allocation

GWARZO



N159,921,421.70

KABO



N153,381,758.30

KANO MUNICIPAL



N222,863,533.56

KARAYE



N148,875,727.49

KIBIYA



N149,681,874.48

KIRU



N192,630,312.65

KUMBOTSO



N197,965,663.54

KUNCHI



N149,377,664.28

KURA



N148,963,019.73

MADOBI



N148,571,808.04

MAKODA



N176,032,468.13

MINJIBIR



N176,600,406.73

NASSARAWA



N304,448,923.95

RANO



N153,226,636.84

RIMIN GADO



N149,408,671.39

ROGO



N181,167,517.68

SHANONO



N150,142,311.02

SUMAILA



N189,267,981.93

*Total Allocation*

TAKAI ▶

**N167,478,048.28**

TARAUNI ▶

**N173,987,233.43**

TOFA ▶

**N136,588,085.72**

TSANYAWA ▶

**N151,593,876.55**

TUDUN WADA ▶

**N184,430,792.27**

UNGOGO ▶

**N218,304,556.75**

WARAWA ▶

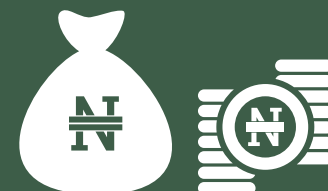
**N142,622,798.64**

WUDIL ▶

**N166,175,449.81**

Federation Account Allocation Committee (FAAC) May 2018 Disbursement

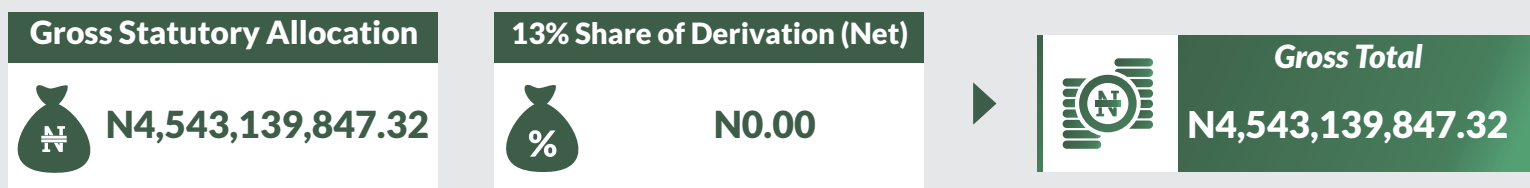
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of April, 2018 Shared in May, 2018



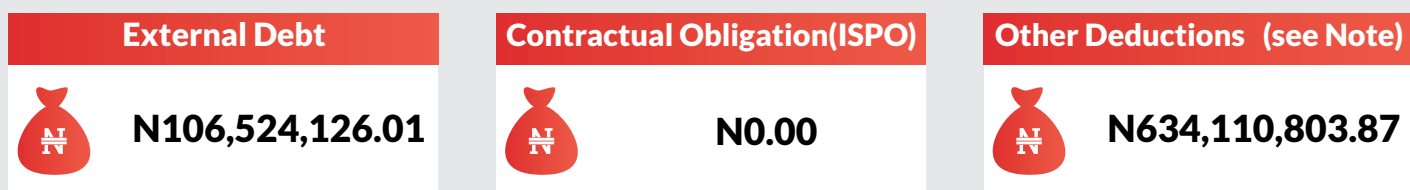
KATSINA STATE

 **34**
No. of LGCs

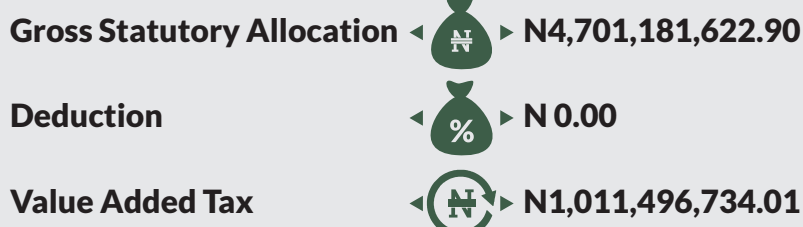
BENEFICIARIES



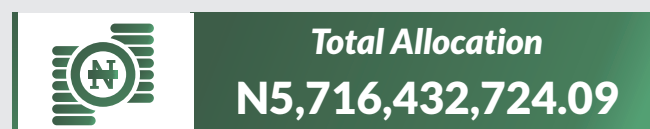
DEDUCTIONS



LGAs



Distribution of 0.419 Billion Being Excess Bank Charges Recovered =N3,754,367.17





Total Allocation

BAKORI	▶		N164,484,587.07
BATAGARAWA	▶		N170,828,551.06
BATSARI	▶		N184,678,742.85
BAURE	▶		N174,439,034.07
BINDAWA	▶		N162,355,818.39
CHARANCHI	▶		N152,792,264.63
DAN-MUSA	▶		N151,705,002.76
DANDUME	▶		N162,582,926.76
DANJA	▶		N152,991,840.32
DAURA	▶		N184,798,754.98
DUTSI	▶		N152,016,322.56
DUTSINMA	▶		N169,002,504.10
FASKARI	▶		N183,157,001.78
FUNTUA	▶		N184,649,915.23
INGAWA	▶		N161,962,757.67
JIBIA	▶		N178,702,212.27
KAFUR	▶		N185,585,651.83
KAITA	▶		N177,858,120.15



Total Allocation

KANKARA	▶		N195,920,126.56
KANKIA	▶		N157,135,400.97
KATSINA	▶		N216,089,900.52
KURFI	▶		N151,044,944.20
KUSADA	▶		N143,013,267.05
MAIADUA	▶		N174,871,943.12
MALUMFASHI	▶		N173,030,892.75
MANI	▶		N165,330,099.05
MASHI	▶		N167,929,183.51
MATAZU	▶		N142,550,898.03
MUSAWA	▶		N168,928,205.23
RIMI	▶		N154,181,089.81
SABUWA	▶		N157,602,070.31
SAFANA	▶		N170,075,414.46
SANDAMU	▶		N162,868,933.39
ZANGO	▶		N161,268,346.66

Federation Account Allocation Committee (FAAC) May 2018 Disbursement

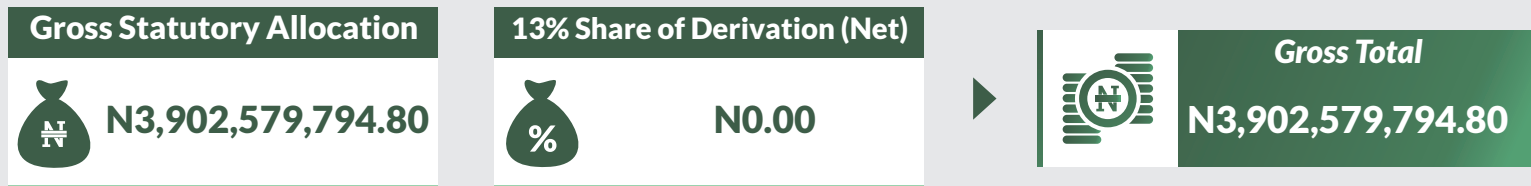
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of April, 2018 Shared in May, 2018



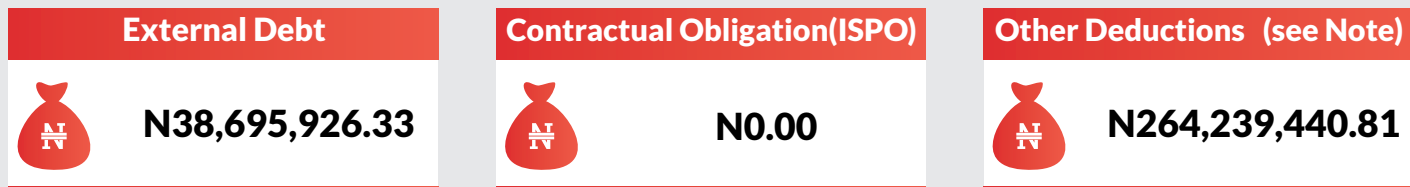
KEBBI STATE

 **21**
No. of LGCs

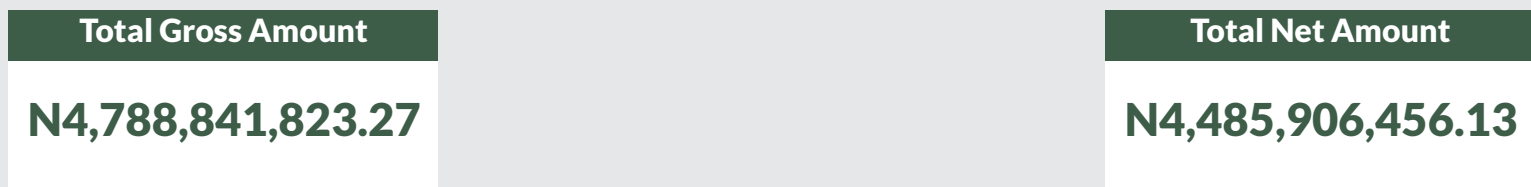
BENEFICIARIES



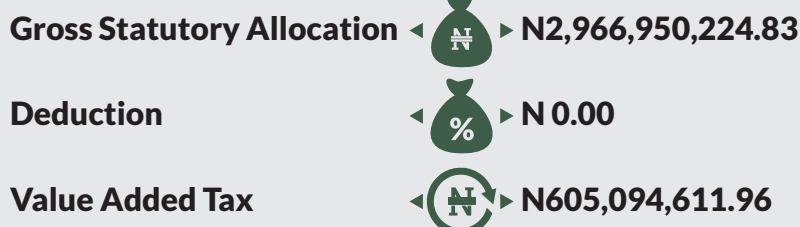
DEDUCTIONS



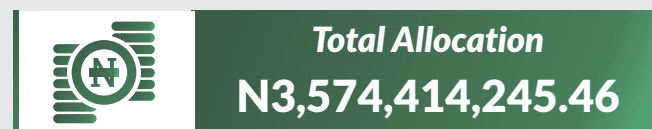
Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N3,116,603.15



LGAs




Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N2,369,408.68





Total Allocation

ALIERU	▶		N129,377,864.70
AREWA	▶		N204,017,437.58
ARGUNGU	▶		N177,397,132.26
AUGIE	▶		N147,052,224.76
BAGUDO	▶		N194,591,645.80
BIRNIN -KEBBI	▶		N232,378,927.60
BUNZA	▶		N160,580,185.62
DANDI KAMBA	▶		N170,351,414.66
DANKO /WASAGU	▶		N212,364,418.13
FAKAI	▶		N149,721,684.61
GWANDU	▶		N158,505,063.88
JEGA	▶		N174,560,577.02
KALGO	▶		N143,764,155.52
KOKO/BESSE	▶		N165,691,615.78
MAIYAMA	▶		N188,483,548.18
NGASKI	▶		N153,821,542.60
SAKABA	▶		N149,799,256.37
SHANGA	▶		N156,846,083.24

*Total Allocation***SURU****N185,515,369.58****YAURI****N146,013,881.00****ZURU****N173,580,216.57**

Federation Account Allocation Committee (FAAC) May 2018 Disbursement

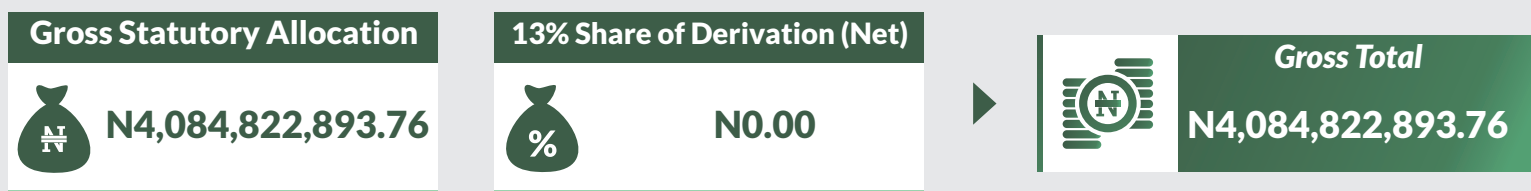
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of April, 2018 Shared in May, 2018



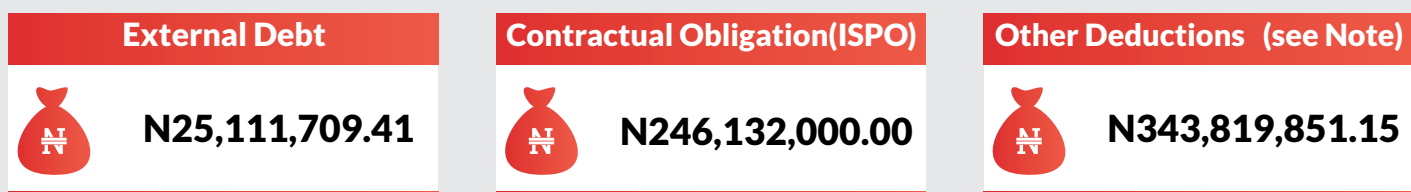
KOGI STATE

 **21**
No. of LGCs

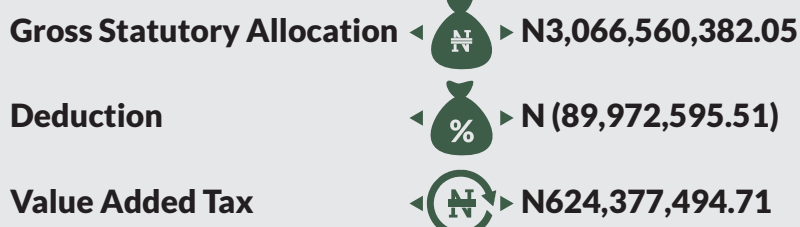
BENEFICIARIES



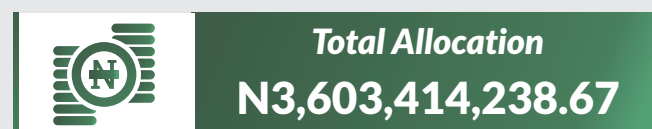
DEDUCTIONS



LGAs



Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N2,448,957.42





Total Allocation

ADAVI



N182,204,627.81

AJAOKUTA



N159,392,866.87

ANKPA



N204,120,659.78

BASSA



N160,400,112.97

DEKINA



N217,867,572.38

IBAJI



N168,236,198.41

IDAH



N141,955,812.71

IGALAMELA



N167,059,311.47

IJUMU



N162,559,530.44

KABBA/BUNU



N172,131,988.16

KOGI



N152,643,815.14

KOTON KARFE



N193,501,159.99

MOPA-MURO



N127,744,529.93

OFU



N186,621,878.43

OGORI/MAGONGO



N124,279,046.01

OKEHI



N182,042,298.32

OKENE



N228,130,308.20

OLAMABORO

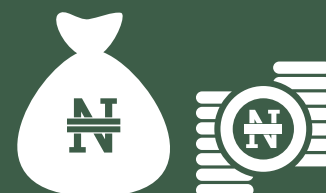


N171,044,683.66

*Total Allocation***OMALA****N160,081,407.33****YAGBA EAST****N172,564,600.64****YAGBA WEST****N168,831,830.03**

Federation Account Allocation Committee (FAAC) May 2018 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of April, 2018 Shared in May, 2018



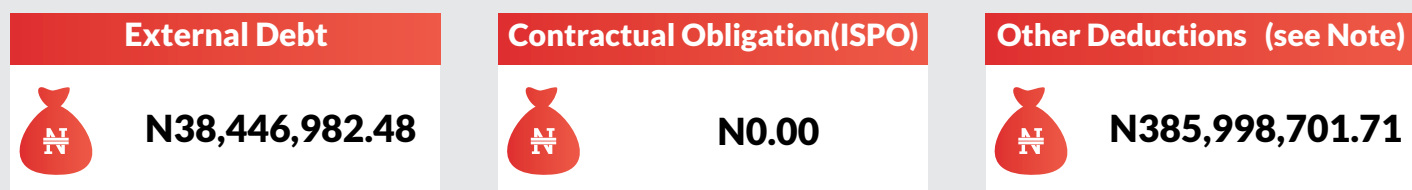
KWARA STATE

 **16**
No. of LGCs

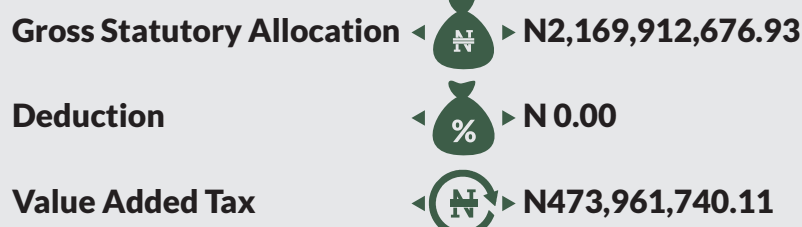
BENEFICIARIES



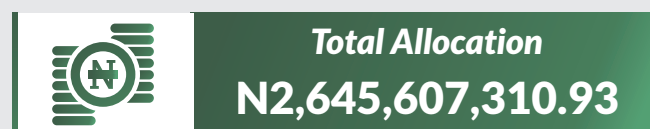
DEDUCTIONS



LGAs



Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N1,732,893.89





Total Allocation

ASA	▶		N152,958,108.99
BARUTEN	▶		N238,512,151.85
EDU	▶		N190,118,693.70
EKITI	▶		N119,491,565.04
IFELODUN	▶		N199,306,498.23
ILORIN EAST	▶		N175,863,937.71
ILORIN SOUTH	▶		N177,676,263.32
ILORIN WEST	▶		N213,290,259.48
IREPODUN	▶		N152,637,543.24
KAI AMA	▶		N191,673,185.30
MORO	▶		N156,811,545.89
OFFA	▶		N141,124,410.43
OKE-ERO	▶		N120,314,791.69
OSIN	▶		N120,038,754.89
OYUN	▶		N135,807,070.81
PATEGI	▶		N159,982,530.35

Federation Account Allocation Committee (FAAC) May 2018 Disbursement

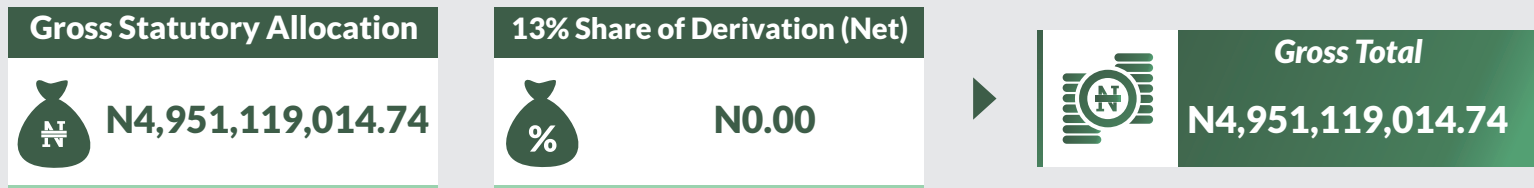
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of April, 2018 Shared in May, 2018



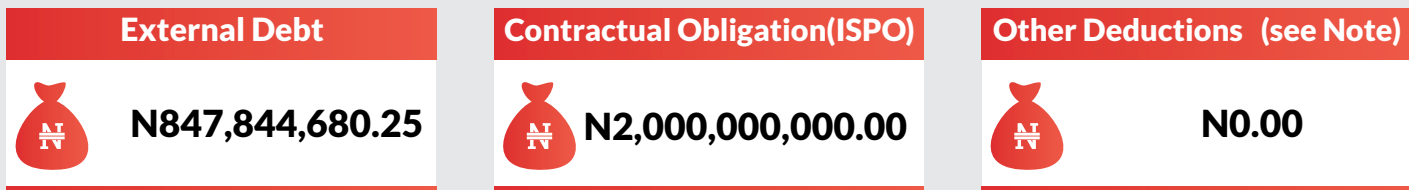
LAGOS STATE

20
No. of LGCs

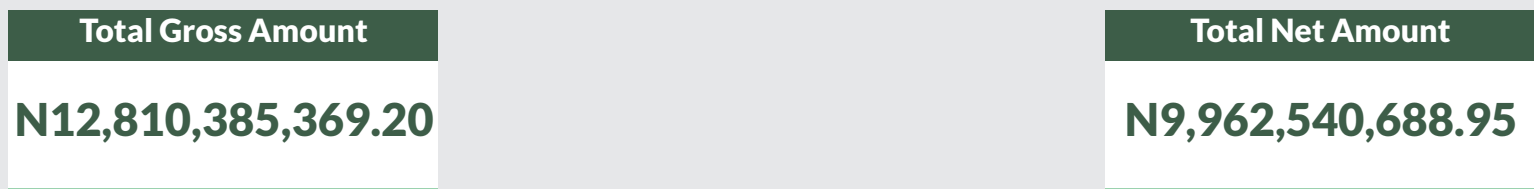
BENEFICIARIES



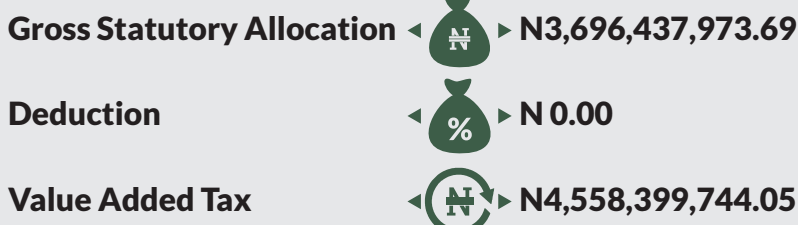
DEDUCTIONS



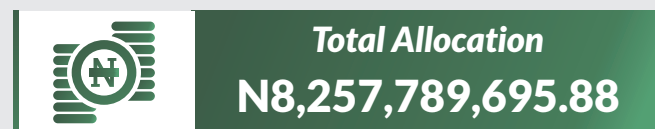
Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N3,953,967.36



LGAs



Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N2,951,978.14





Total Allocation

AGEGE



N414,584,901.21

AJEROMI/IFELODUN



N 481,712,163.94

ALIMOSHO



N665,398,444.21

AMOWO-ODOFIN



N370,392,401.27

APAPA



N340,076,268.21

BADAGRY



N356,513,138.49

EPE



N341,180,951.42

ETI-OSA



N374,689,416.55

IBEJU-LEKKI



N311,882,512.02

IFAKO/IJAYE



N405,202,167.05

IKEJA



N373,803,487.02

IKORODU



N445,642,999.35

KOSOFE



N471,165,826.46

LAGOS ISLAND



N336,539,005.16

LAGOS MAINLAND



N368,879,825.36

MUSHIN



N462,807,580.94

OJO



N453,988,640.12

OSHODI/ISOLO



N460,026,914.99



Total Allocation

SOMOLU



N396,163,764.08

SURULERE



N427,139,288.03

Federation Account Allocation Committee (FAAC) May 2018 Disbursement

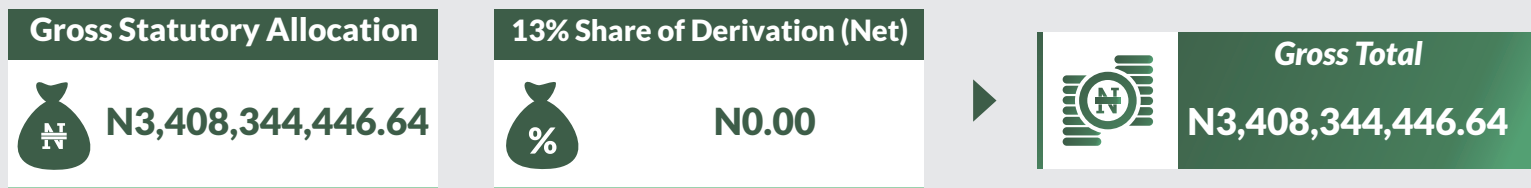
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of April, 2018 Shared in May, 2018



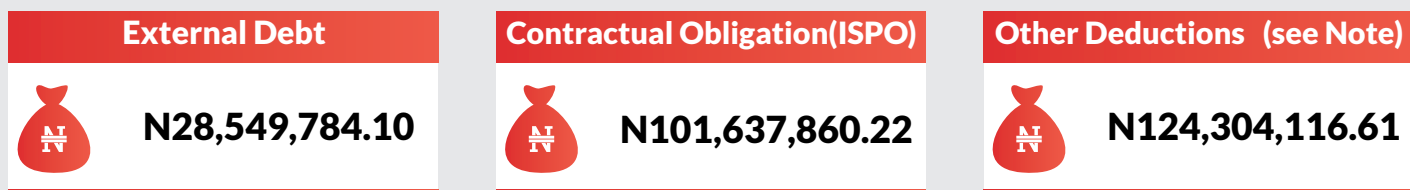
NASARAWA STATE

 **13**
No. of LGCs

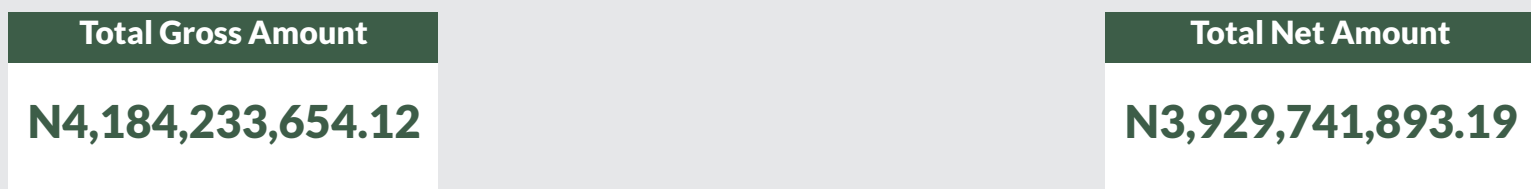
BENEFICIARIES



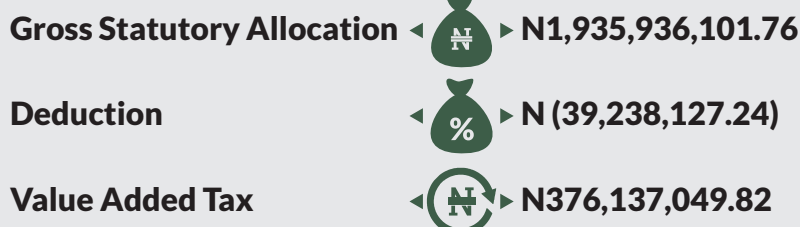
DEDUCTIONS



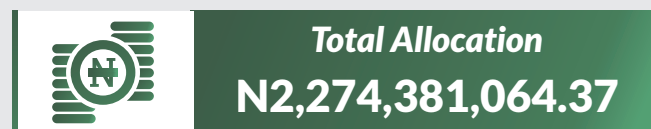
Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N2,721,906.43



LGAs



Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N1,546,040.02



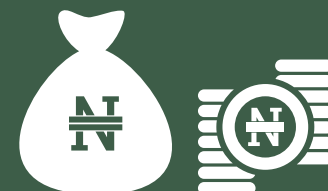


Total Allocation

AKWANGA	▶		N152,212,426.75
AWE	▶		N168,459,310.57
DOMA	▶		N173,604,982.70
KARU	▶		N204,331,895.28
KEANA	▶		N146,527,341.92
KEFFI	▶		N139,930,785.94
KOKONA	▶		N157,709,091.66
LAFIA	▶		N247,151,352.06
NASARAWA	▶		N222,989,728.2
NASARAWA EGGON	▶		N174,811,344.34
OBI	▶		N168,437,168.11
TOTO	▶		N175,448,712.11
WAMBA	▶		N142,766,924.70

Federation Account Allocation Committee (FAAC) May 2018 Disbursement

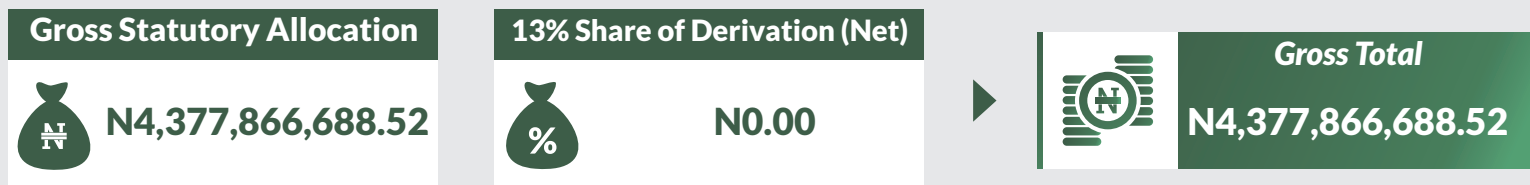
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of April, 2018 Shared in May, 2018



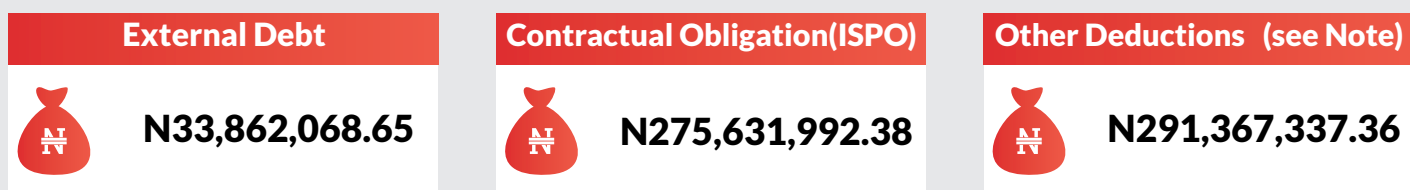
NIGER STATE

 **25**
No. of LGCs

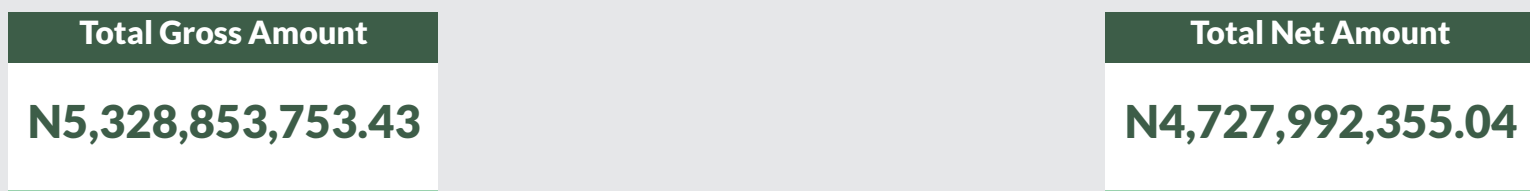
BENEFICIARIES



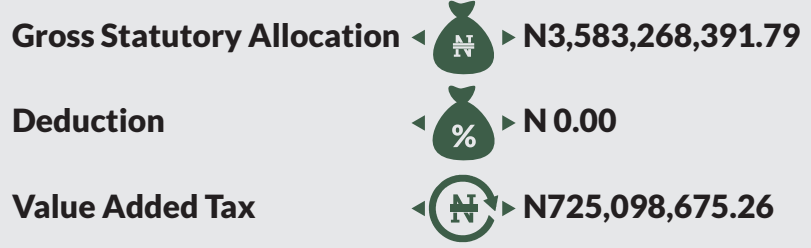
DEDUCTIONS



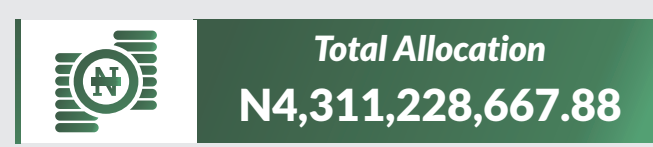
Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N3,496,167.63



LGAs










Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N2,861,600.83












Total Allocation

AGAIE	▶		N160,765,867.49
AGWARA	▶		N137,185,299.10
BIDA	▶		N161,989,156.83
BORGU	▶		N243,284,687.25
BOSSO	▶		N156,436,765.25
EDATI	▶		N164,064,110.66
GBAKO	▶		N154,883,403.36
GURARA	▶		N138,998,781.37
KATCHA	▶		N149,978,355.88
KONTAGORA	▶		N164,320,183.93
LAPAI	▶		N158,555,133.49
LAVUN	▶		N186,485,711.04
MAGAMA	▶		N188,476,288.73
MARIGA	▶		N206,535,668.57
MASHEGU	▶		N238,989,537.45
MINNA	▶		N162,452,011.16
MOKWA	▶		N211,884,528.56
MUYA	▶		N145,461,473.91



Total Allocation

PAIKORO	▶		N166,951,893.26
RAFI	▶		N189,602,410.18
RIJAU	▶		N179,804,894.03
SHIRORO	▶		N210,781,320.89
SULEJA	▶		N162,065,418.46
TAFA	▶		N129,653,997.25
WUSHISHI	▶		N141,621,769.76

Federation Account Allocation Committee (FAAC) May 2018 Disbursement

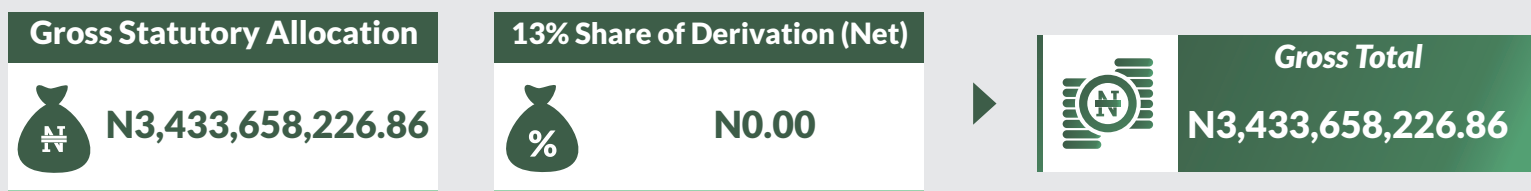
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of April, 2018 Shared in May, 2018



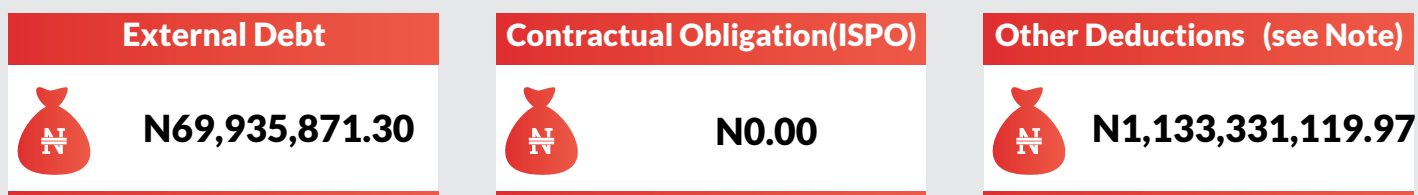
OGUN STATE

 **20**
No. of LGCs

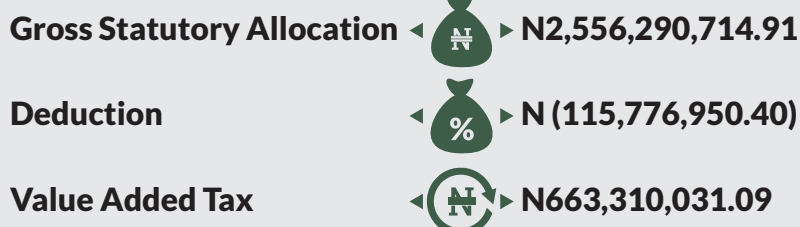
BENEFICIARIES



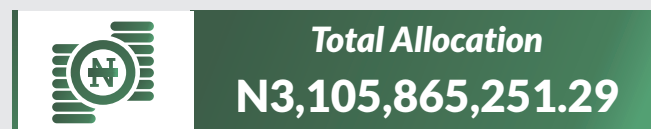
DEDUCTIONS



LGAs



Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N2,041,455.68





Total Allocation

ABEOKUTA NORTH	▶		N160,102,238.95
ABEOKUTA SOUTH	▶		N167,427,698.97
ADO-ODO/OTA	▶		N257,779,020.73
EGBADO NORTH	▶		N164,588,984.73
EGBADO SOUTH	▶		N149,501,860.06
EWEKORO	▶		N112,898,351.19
REMO NORTH	▶		N110,775,343.26
IFO	▶		N253,588,300.90
IJEBU EAST	▶		N144,632,133.10
IJEBU NORTH	▶		N185,959,716.73
IJEBU ODE	▶		N142,971,348.44
IKENNE	▶		N129,407,588.89
IJEBU NORTH EAST	▶		N115,770,919.69
IMEKO-AFON	▶		N131,021,267.38
IPOKIA	▶		N140,512,337.05
OBAFEMI/OWODE	▶		N169,938,833.96
ODEDAH	▶		N140,010,895.70
ODOGBOLU	▶		N132,824,271.73



Total Allocation

OGUN WATERSIDE	▶		N123,959,067.61
SHAGAMU	▶		N172,195,072.21

Federation Account Allocation Committee (FAAC) May 2018 Disbursement

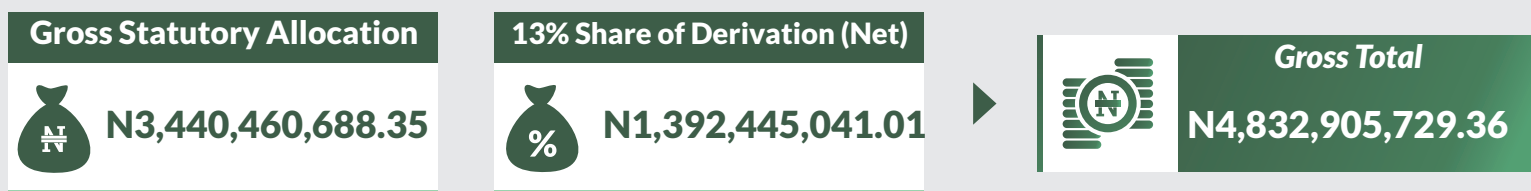
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of April, 2018 Shared in May, 2018



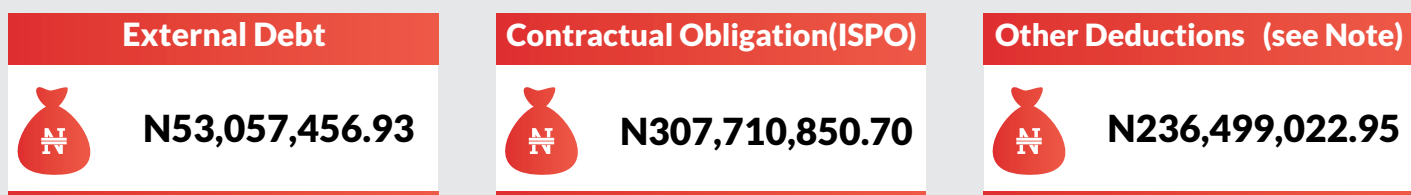
ONDO STATE

 **18**
No. of LGCs

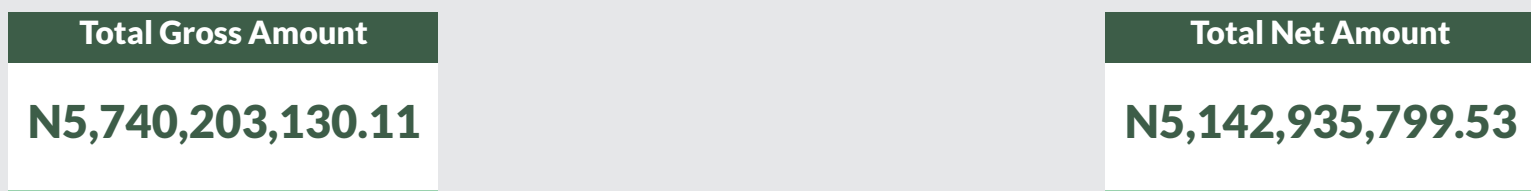
BENEFICIARIES



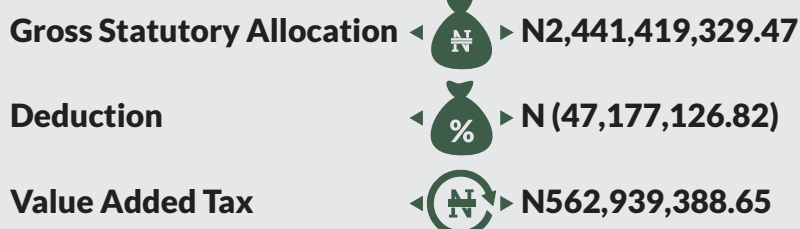
DEDUCTIONS



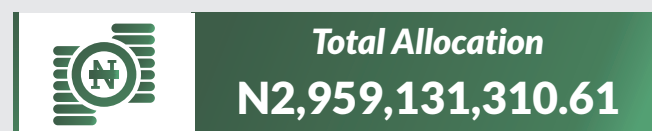
Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N2,747,554.49



LGAs



Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N1,949,719.31





Total Allocation

AKOKO NORTH EAST	▶		N163,219,942.78
AKOKO NORTH WEST	▶		N173,461,593.28
AKOKO SOUTH WEST	▶		N177,036,326.38
AKOKO SOUTH EAST	▶		N130,130,261.41
AKURE NORTH	▶		N138,390,250.23
AKURE SOUTH	▶		N213,159,353.00
IDANRE	▶		N147,569,736.88
IFEDORE	▶		N151,450,741.40
OKITIPUPA	▶		N180,054,532.76
ILAJE	▶		N196,285,628.15
ESE-EDO	▶		N149,892,422.07
ILE-OLUJI-OKEIGBO	▶		N155,342,501.04
IRELE	▶		N144,573,504.21
ODIGBO	▶		N179,678,046.59
ONDO EAST	▶		N119,973,859.45
ONDO WEST	▶		N197,405,259.56
OSE	▶		N157,064,028.29
OWO	▶		N184,443,323.10

Federation Account Allocation Committee (FAAC) May 2018 Disbursement

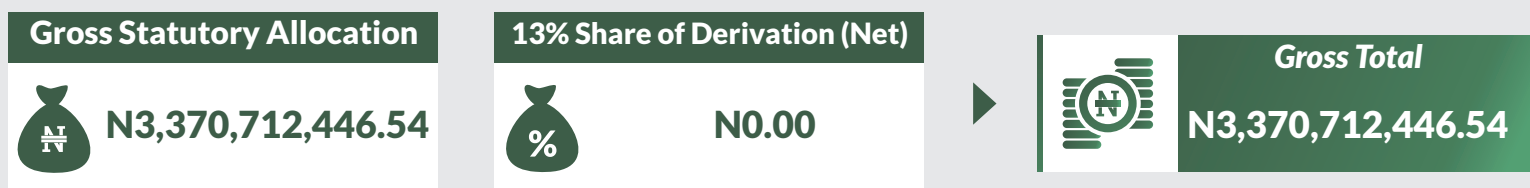
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of April, 2018 Shared in May, 2018



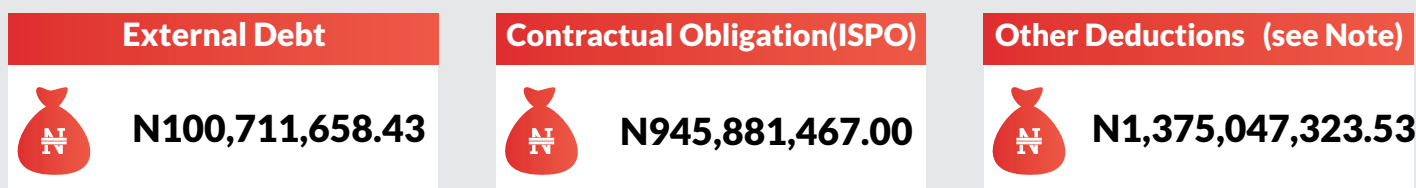
OSUN STATE

 **30**
No. of LGCs

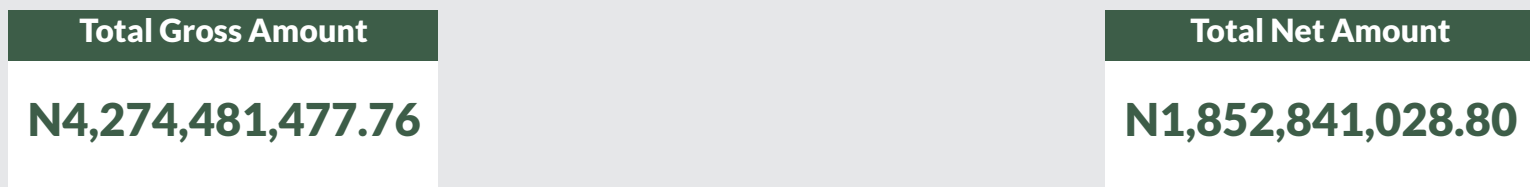
BENEFICIARIES



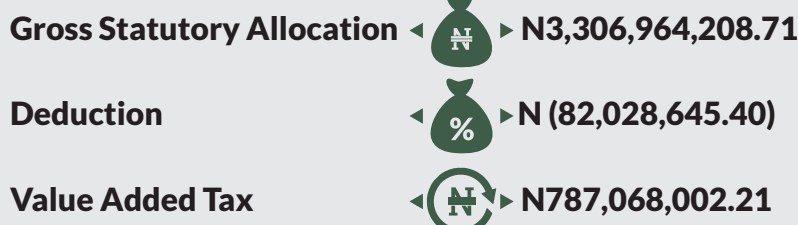
DEDUCTIONS



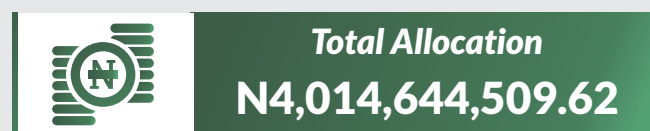
Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N2,691,853.49



LGAs



Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N2,640,944.10





Total Allocation

ATAKUMOSA EAST



N117,406,511.94

ATAKUMOSA WEST



N117,203,984.23

AIYEDADE



N146,052,953.63

AIYEDIRE



N127,433,746.19

BOLUWADURO



N121,408,202.73

BORIPE



N139,679,986.27

EDE NORTH



N117,657,953.89

EDE SOUTH



N120,873,126.67

EGBEDORE



N119,132,028.42

EJIGBO



N136,038,257.22

IFE CENTRAL



N144,756,186.62

IFE EAST



N164,429,543.63

IFE NORTH



N153,029,044.90

IFE SOUTH



N135,578,669.36

IFEDAYO



N105,709,746.77

IFELODUN



N134,560,376.17

ILA



N119,115,567.00

ILESHE EAST



N126,105,052.02



Total Allocation

ILESHA WEST ▶



N132,068,420.51

IREPODUN ▶



N131,935,045.35

IREWOLE ▶



N142,302,831.49

ISOKAN ▶



N128,974,782.52

IWO ▶



N158,870,975.43

OBOKUN ▶



N131,899,867.01

ODO-OTIN ▶



N167,368,567.77

OLA-OLUWA ▶



N118,771,312.50

OLORUNDA ▶



N142,678,334.60

ORIADE ▶



N144,111,478.71

OROLU ▶



N127,193,323.93

OSOGBO ▶



N142,298,632.18

Federation Account Allocation Committee (FAAC) May 2018 Disbursement

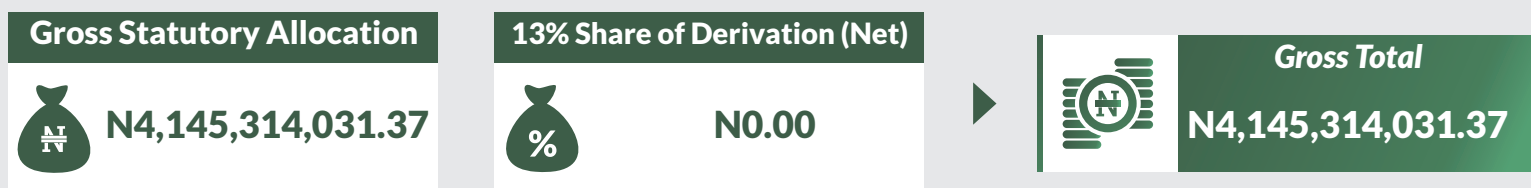
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of April, 2018 Shared in May, 2018



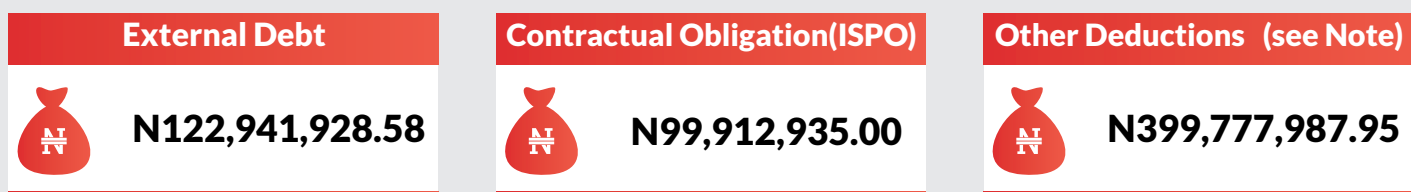
OYO STATE

 **33**
No. of LGCs

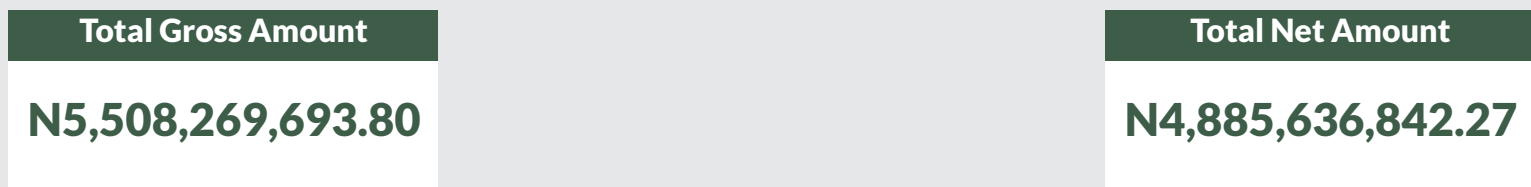
BENEFICIARIES



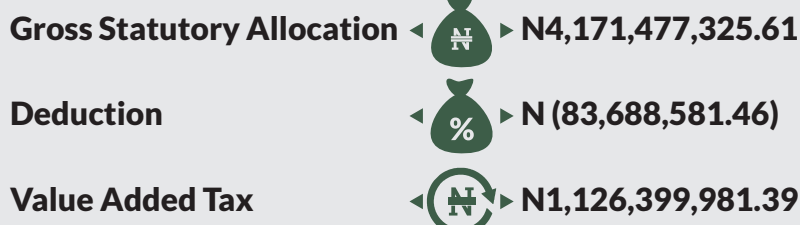
DEDUCTIONS



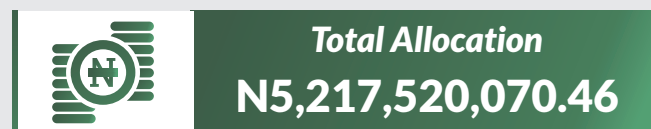
Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N3,310,450.90



LGAs



Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N3,331,344.92





Total Allocation

AFIJIO



N143,688,353.24

AKINYELE



N166,953,336.21

ATIBA



N163,830,724.76

ATISBO



N169,583,117.07

EGBEDA



N182,335,873.39

IBADAN NORTH



N187,908,831.82

IBADAN NORTH EAST



N201,814,635.92

IBADAN NORTH WEST



N148,420,872.60

IBADAN SOUTH EAST



N177,519,172.24

IBADAN SOUTH WEST



N185,121,739.51

IBARAPA CENTRAL



N133,354,096.59

IBARAPA NORTH



N137,777,713.20

IDO



N135,737,769.18

SAKI WEST



N199,214,898.84

IFELOJU



N138,061,237.83

IREPO



N143,744,954.11

ISEYIN



N187,426,027.36

ITESIWAJU



N159,054,013.80



Total Allocation

IWAJOWA



N146,789,092.31

OLORUNSOGO



N133,877,706.53

KAJOLA



N166,661,974.03

LAGELU



N153,530,163.25

OGBOMOSHO NORTH



N161,051,705.84

OGBOMOSHO SOUTH



N136,558,130.72

OGO-OLUWA



N125,053,096.44

OLUYOLE



N166,206,738.97

ONA-ARA



N181,971,415.98

ORELOPE



N138,121,231.84

ORI IRE



N163,418,229.34

OYO EAST



N141,039,363.11

OYO WEST



N142,304,733.29

SAKI EAST



N140,129,609.95

IFEDAPO



N159,259,511.18

Federation Account Allocation Committee (FAAC) May 2018 Disbursement

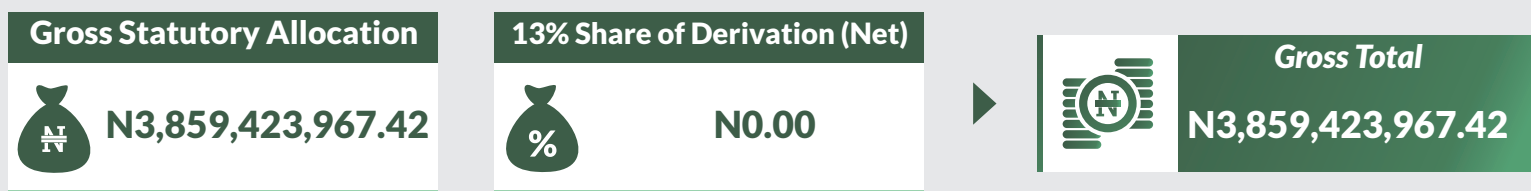
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of April, 2018 Shared in May, 2018



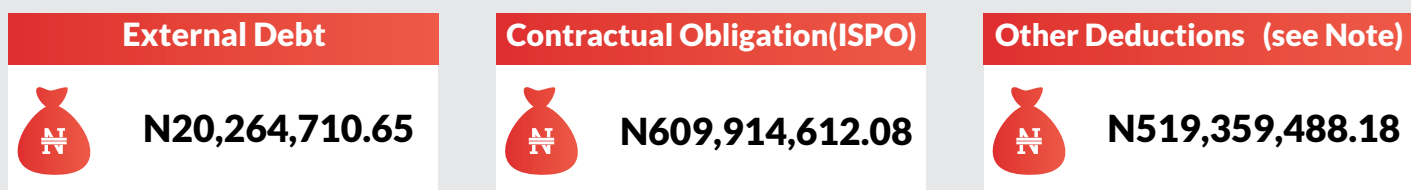
PLATEAU STATE

 **17**
No. of LGCs

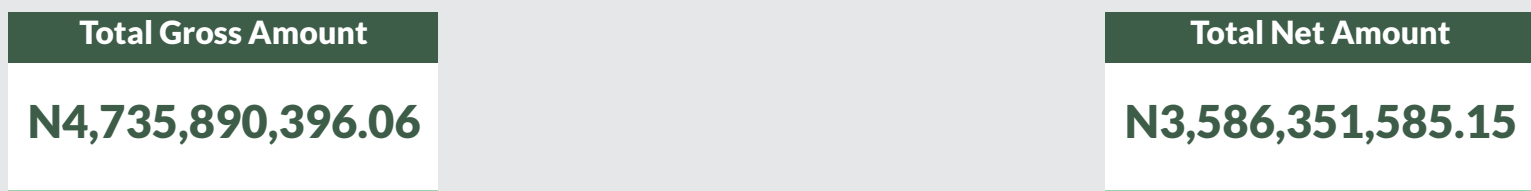
BENEFICIARIES



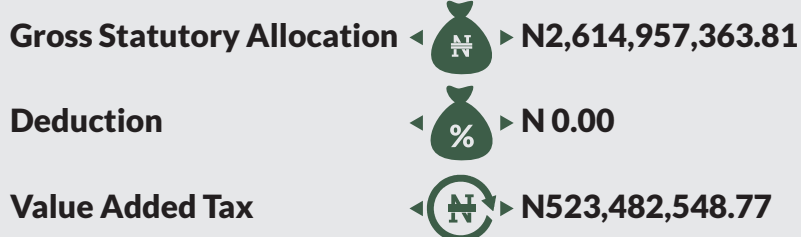
DEDUCTIONS



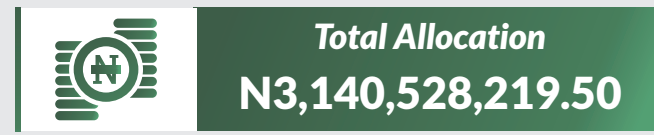
Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N3,082,138.88



LGAs









Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N2,088,306.91





Total Allocation

BARKIN LADI	▶		N182,668,748.52
BASSA	▶		N184,729,881.24
BOKKOS	▶		N183,533,210.36
JOS EAST	▶		N140,814,665.04
JOS NORTH	▶		N248,411,066.19
JOS SOUTH	▶		N213,358,529.65
KANAM	▶		N183,162,052.76
KANKE	▶		N162,422,916.16
LANGTANG NORTH	▶		N167,110,313.21
LANGTANG SOUTH	▶		N157,812,561.57
MANGU	▶		N220,014,200.69
MIKANG	▶		N148,035,930.58
PANKSHIN	▶		N195,090,010.54
QUAN-PAN	▶		N195,180,887.93
RIYOM	▶		N156,745,506.77
SHENDAM	▶		N197,013,656.59
WASE	▶		N204,424,081.69

Federation Account Allocation Committee (FAAC)

May 2018 Disbursement

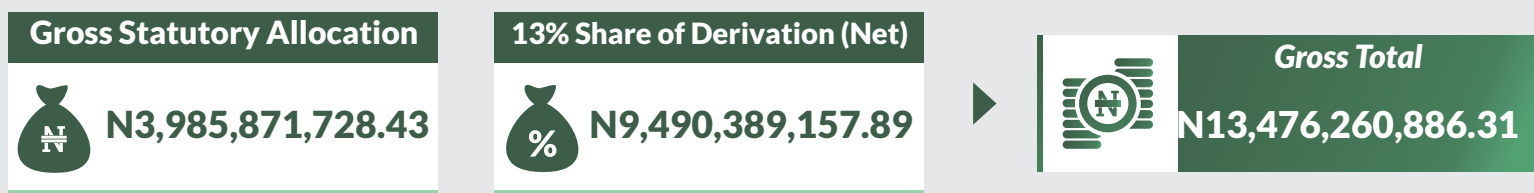
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of April, 2018 Shared in May, 2018



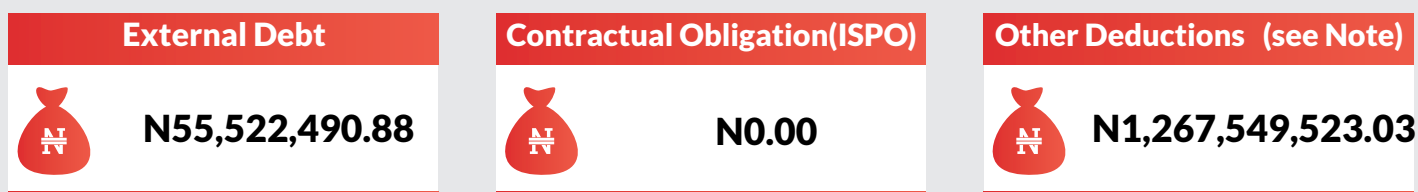
RIVERS STATE

 **23**
No. of LGCs

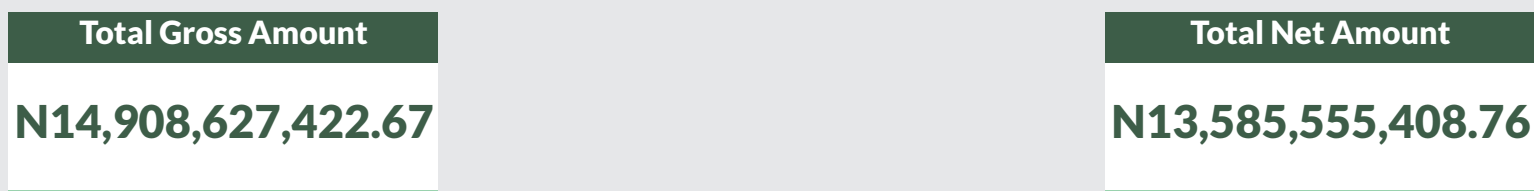
BENEFICIARIES



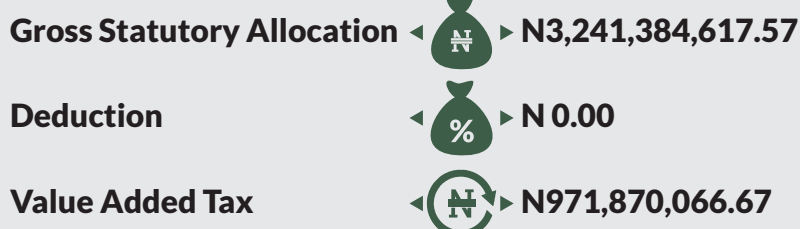
DEDUCTIONS



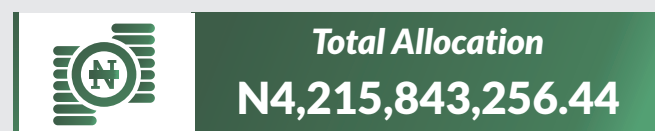
Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N3,183,120.16



LGAs










Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N2,588,572.19





Total Allocation

AHOADA	▶		N155,160,843.06
AHOADA WEST	▶		N189,410,668.30
AKUKUTORU	▶		N172,089,865.83
ANDONI	▶		N184,585,431.35
ASARITORU	▶		N174,877,189.90
BONNY	▶		N174,558,299.98
DEGEMA	▶		N187,847,488.82
ELEME	▶		N179,669,780.93
EMOHUA	▶		N173,914,296.77
ETCHE	▶		N199,876,132.59
GOKANA	▶		N181,506,306.35
IKWERRE	▶		N173,093,186.06
KHANA	▶		N204,538,240.42
OBIO/AKPOR	▶		N250,693,557.15
OBUA/ODUAL	▶		N202,047,285.82
OGBA/EGBEMA/NDONI	▶		N203,530,652.23
OGU/BOLO	▶		N141,109,077.04
OKRIKA	▶		N175,287,755.00



Total Allocation

OMUMMA



N140,040,767.11

OPOBO/NKORO



N151,865,755.28

OYIGBO



N153,811,455.85

PORT HARCOURT



N281,118,414.46

TAI



N165,210,806.12

Federation Account Allocation Committee (FAAC) May 2018 Disbursement

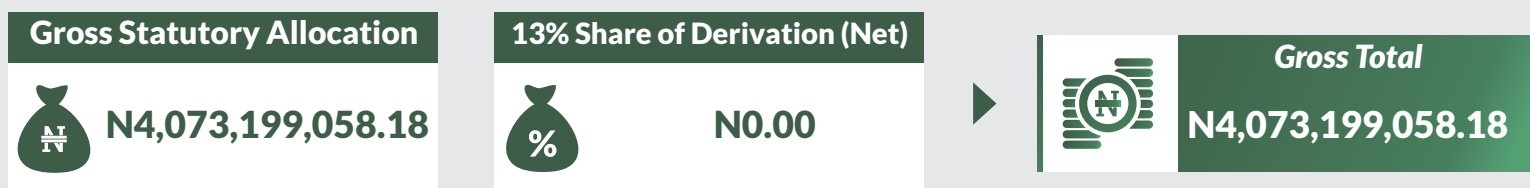
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of April, 2018 Shared in May, 2018



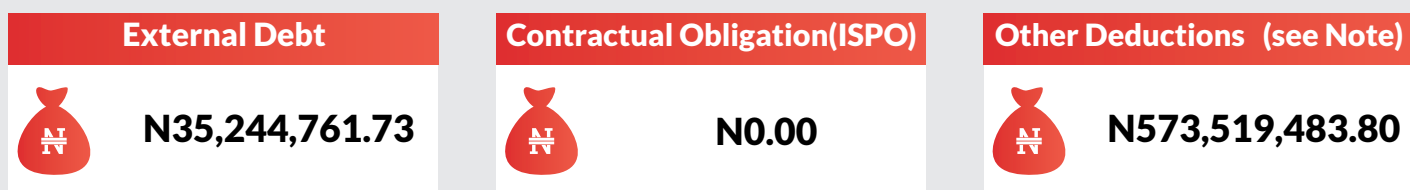
SOKOTO STATE

 **23**
No. of LGCs

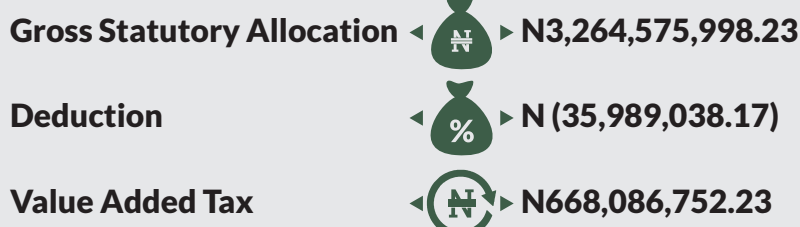
BENEFICIARIES



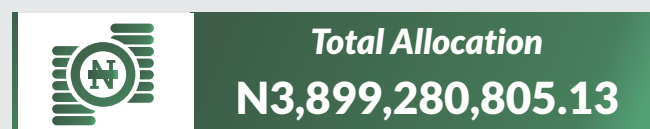
DEDUCTIONS



LGAs






Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N2,607,092.84





Total Allocation

BINJI	▶		N145,506,003.99
BODINGA	▶		N166,718,072.25
DANGE-SHUNI	▶		N178,658,159.64
GADA	▶		N194,802,880.27
GORONYO	▶		N181,078,970.26
GUDU	▶		N161,357,457.45
GWADABAWA	▶		N189,463,485.00
ILLELA	▶		N161,291,307.97
ISA	▶		N178,754,302.43
KEBBE	▶		N162,629,269.84
KWARE	▶		N153,219,113.41
RABAH	▶		N178,462,409.78
SABON BIRNI	▶		N189,582,316.92
SHAGARI	▶		N170,630,763.19
SILAME	▶		N152,379,243.59
SOKOTO NORTH	▶		N174,702,055.08
SOKOTO SOUTH	▶		N171,176,051.84
TAMBUWAL	▶		N190,000,527.22



Total Allocation

TANGAZA	▶		N170,681,627.70
TURETA	▶		N154,686,293.46
WAMAKKO	▶		N165,748,350.24
WURNO	▶		N159,477,345.93
YABO	▶		N148,274,797.66

Federation Account Allocation Committee (FAAC) May 2018 Disbursement

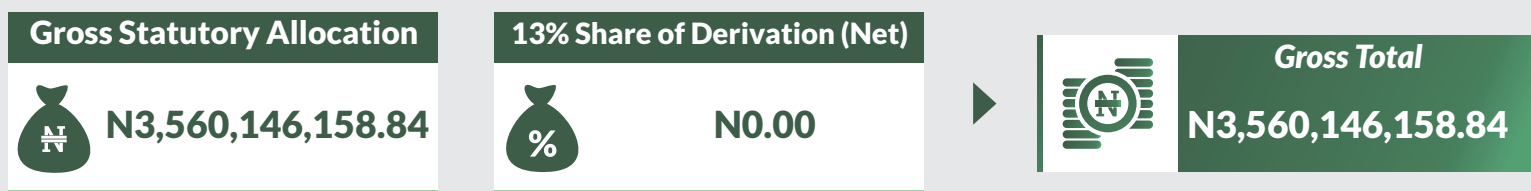
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of April, 2018 Shared in May, 2018



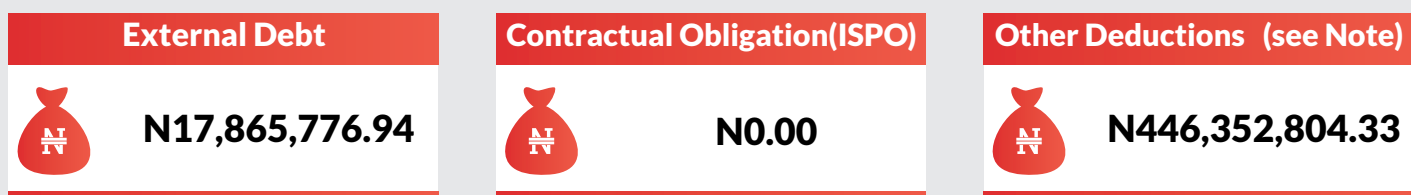
TARABA STATE

 **16**
No. of LGCs

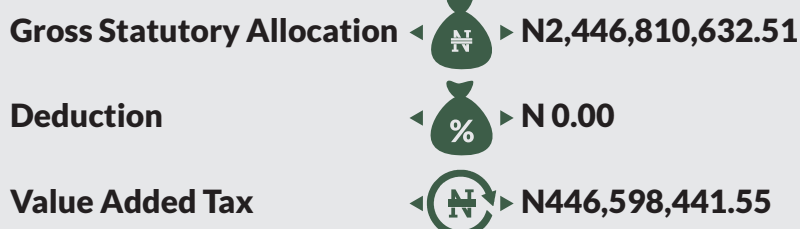
BENEFICIARIES



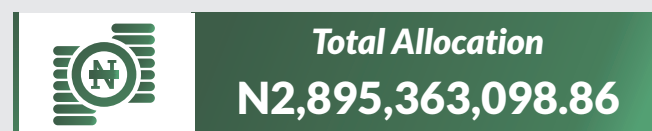
DEDUCTIONS



LGAs



Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N1,954,024.81



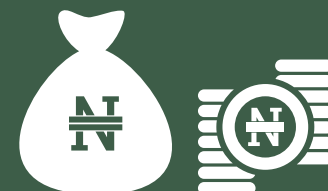


Total Allocation

ARDO KOLA	▶		N147,088,872.25
BALI	▶		N242,015,075.27
DONGA	▶		N171,556,665.11
GASHAKA	▶		N196,643,526.37
GASSOL	▶		N220,302,240.79
IBI	▶		N153,077,575.43
JALINGO	▶		N151,647,555.40
KARIM LAMIDU	▶		N223,606,219.31
KURMI	▶		N161,627,157.74
LAU	▶		N151,436,631.22
SARDAUNA	▶		N221,702,292.20
TAKUM	▶		N176,781,512.54
USSA	▶		N154,345,271.46
WUKARI	▶		N217,950,170.60
YORRO	▶		N146,434,363.23
ZING	▶		N159,147,969.95

Federation Account Allocation Committee (FAAC) May 2018 Disbursement

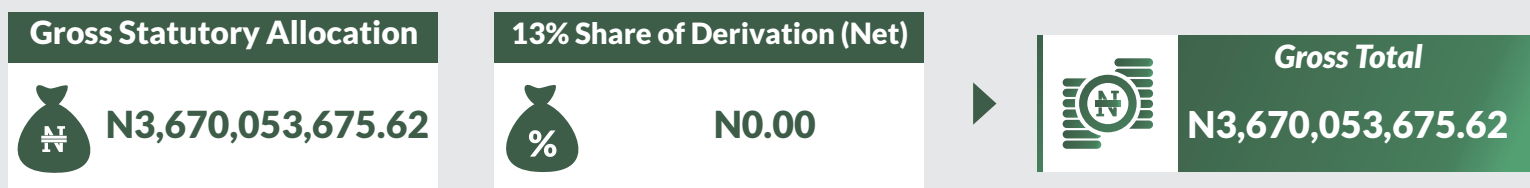
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of April, 2018 Shared in May, 2018



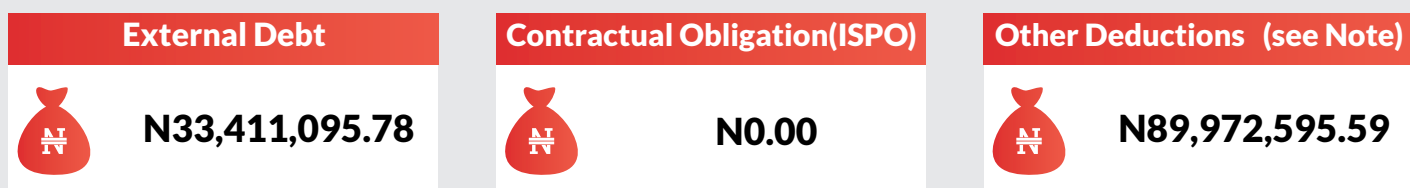
YOBE STATE

 **17**
No. of LGCs

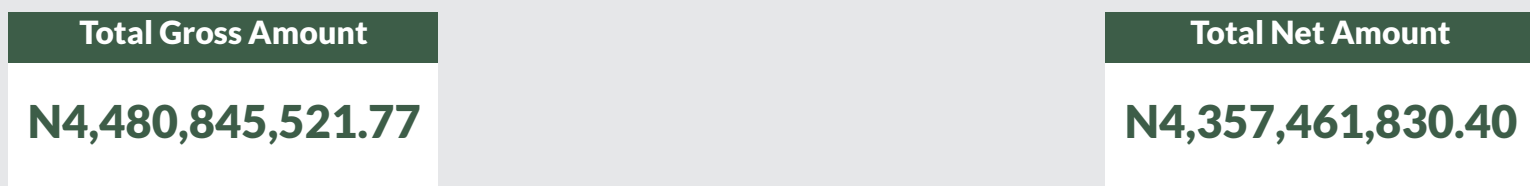
BENEFICIARIES



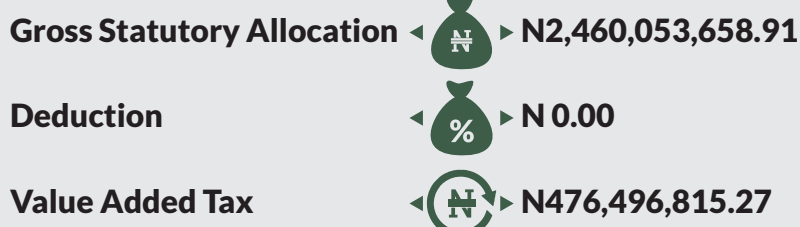
DEDUCTIONS



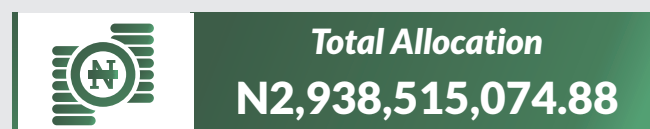
Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N2,930,907.62



LGAs



Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N1,964,600.70





Total Allocation

BADE	▶		N164,917,170.91
BURSARI	▶		N177,569,777.47
DAMATURU	▶		N151,637,987.50
FIKA	▶		N169,847,493.62
FUNE	▶		N237,183,726.08
GEIDAM	▶		N194,147,967.26
GUJBA	▶		N179,370,538.42
GULAMI	▶		N157,797,828.48
JAKUSKO	▶		N207,688,803.92
KARASUWA	▶		N148,802,663.92
MACHINA	▶		N140,793,500.41
NANGERE	▶		N150,908,351.48
NGURU	▶		N165,871,500.77
POTISKUM	▶		N183,076,838.88
TARMUA	▶		N164,098,676.90
YUNUSARI	▶		N173,035,147.26
YUSUFARI	▶		N171,767,101.59

Federation Account Allocation Committee (FAAC) May 2018 Disbursement

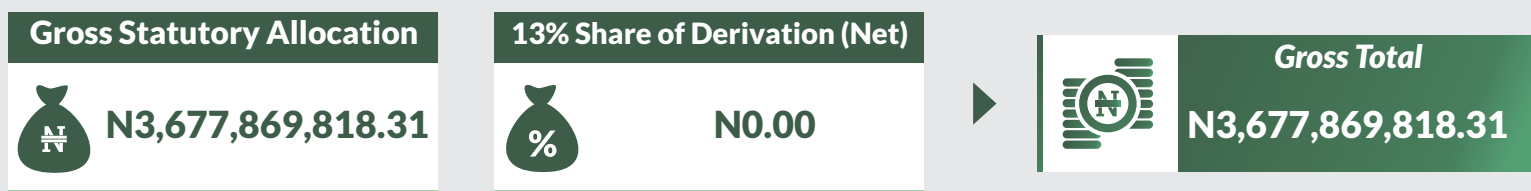
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of April, 2018 Shared in May, 2018



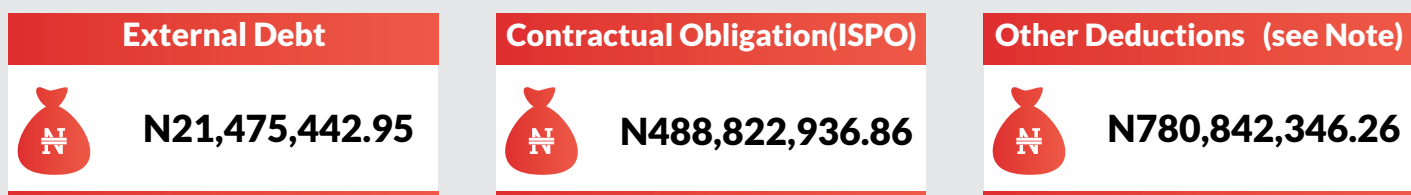
ZAMFARA STATE

 **14**
No. of LGCs

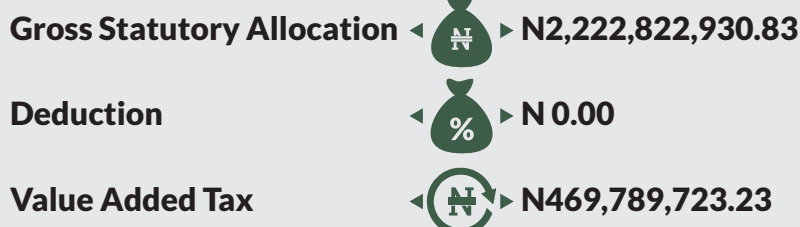
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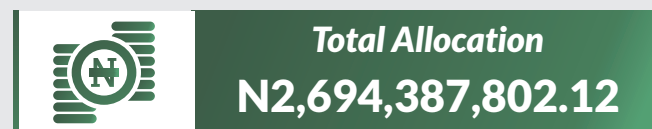
DEDUCTIONS



LGAs



Distribution of 0.419 Billion Being Excess Bank Charges Recovered = N1,775,148.06





Total Allocation

ANKA	▶		N164,686,917.93
BAKURA	▶		N163,135,484.63
BUKKUYUM	▶		N188,545,825.69
BUNGUDU	▶		N207,652,805.29
GUMMI	▶		N181,952,576.61
GUSAU	▶		N251,476,328.86
KAURA NAMODA	▶		N194,950,663.51
KIYAWA	▶		N173,838,218.65
MARADUN	▶		N187,496,497.71
MARU	▶		N242,255,579.10
SHINKAFI	▶		N155,476,238.77
TALATA MAFARA	▶		N180,294,033.62
TSAFE	▶		N192,265,901.48
ZURMI	▶		N210,360,730.26

Appendix

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of April, 2018 Shared in May, 2018

S/n	Beneficiaries	Statutory	Distribution of ₦0.419 Billion Being Excess Bank Charges Recovered	VAT	Total
		₦	₦	₦	₦
1	FGN (see Table II)	276,314,071,713.24	220,664,625.17	12,510,206,232.77	289,044,942,571.18
2	State (see Table III)	140,150,189,752.81	111,924,046.78	41,700,687,442.58	181,962,801,242.17
3	LGCs (see Table IV)	108,049,921,740.56	86,288,748.64	29,190,481,209.80	137,326,691,699.01
4	13% Derivation Fund	49,755,898,783.54	-	-	49,755,898,783.54
5	Cost of Collection - NCS	4,091,885,752.39	-	517,359,337.77	4,609,245,090.16
6	Transfer to ECA	24,500,000,000.00	-	-	24,500,000,000.00
7	Cost of Collections - FIRS	5,715,365,585.16	-	2,957,697,949.11	8,673,063,534.27
8	Cost of Collection - DPR	4,061,015,429.91	-	-	4,061,015,429.91
9	Less Refund to First Bank		-	1,089,420,000.00	1,089,420,000.00
	Total	612,638,348,757.61	418,877,420.59	87,965,852,172.04	701,023,078,350.23
	Check!!				

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of April, 2018 Shared in May, 2018

S/n	Beneficiaries	1	2	3	4=2-3	5	6	7(4+5+6)
			Gross Statutory Allocation	Less Deductions	Net Statutory Allocation	Distribution of 0.419 Billion Being Excess Bank Charges Recovered	VAT	Total Net Amount
		₦	₦	₦	₦	₦	₦	₦
1	FGN (CRF Account)		254,389,378,855.20	19,148,925,368.32	235,240,453,486.88	203,155,548.99	11,676,192,483.92	247,119,801,519.79
2	Share of Derivation & Ecology		5,245,141,832.07	-	5,245,141,832.07	4,188,774.21	-	5,249,330,606.28
3	Stabilization		2,622,570,916.03	-	2,622,570,916.03	2,094,387.10	-	2,624,665,303.13
4	Development of Natural Resources		8,811,838,277.87	-	8,811,838,277.87	7,037,140.67	-	8,818,875,418.54
5	FCT-Abuja		5,245,141,832.07	36,612,916.09	5,208,528,915.98	4,188,774.21	834,013,748.85	6,046,731,439.04
	Sub-total		276,314,071,713.24	19,185,538,284.41	257,128,533,428.83	220,664,625.18	12,510,206,232.77	269,859,404,286.78

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

Table III

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the month of April, 2018 Shared in May, 2018

1	2	3	4	5	6=4+5	7	8	9	10=6-(7+8+9)	11	12	13=6+11+12	14=10+11+12	
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total	Deductions			Net Statutory Allocation	Distribution of 0.419 Billion Being Excess Bank	Gross VAT Allocation	Total Gross Amount	Total Net Amount	S/n
						External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)						
			₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	
1	ABIA	17	3,460,775,621.84	674,720,793.74	4,135,496,415.58	38,081,181.00	0.00	432,102,232.26	3,665,313,002.32	2,763,778.01	878,825,013.61	5,017,085,207.20	4,546,901,793.94	1
2	ADAMAWA	21	3,681,670,124.56	-	3,681,670,124.56	34,494,617.66	0.00	461,215,592.50	3,185,959,914.40	2,940,184.53	897,005,364.08	4,581,615,673.17	4,085,905,463.01	2
3	AKWA IBOM	31	3,715,883,595.69	11,716,440,592.15	15,432,324,187.85	123,674,997.53	0.00	1,041,089,532.95	14,267,559,657.37	2,967,507.43	971,429,691.61	16,406,721,386.89	15,241,956,856.41	3
4	ANAMBRA	21	3,674,772,949.03	-	3,674,772,949.03	37,508,528.23	0.00	89,972,595.59	3,547,291,825.21	2,934,676.44	1,006,424,603.86	4,684,132,229.33	4,556,651,105.51	4
5	BAUCHI	20	4,420,874,977.01	-	4,420,874,977.01	60,256,569.81	514,498,140.00	597,418,008.62	3,248,702,258.58	3,530,514.08	1,016,470,755.32	5,440,876,246.41	4,268,703,527.98	5
6	BAYELSA	8	3,270,190,927.77	9,884,240,553.61	13,154,431,481.38	29,964,760.70	421,546,663.22	1,191,608,913.56	11,511,311,143.90	2,611,576.93	837,962,132.37	13,995,005,190.68	12,351,884,853.20	6
7	BENUE	23	4,144,856,074.14	-	4,144,856,074.14	21,500,012.53	103,855,987.23	423,541,958.63	3,595,958,115.75	3,310,085.17	961,867,697.20	5,110,033,856.51	4,561,135,898.12	7
8	BORNO	27	4,591,906,514.18	-	4,591,906,514.18	16,388,404.87	0.00	323,071,065.26	4,252,447,044.05	3,667,099.99	956,495,645.73	5,552,069,259.89	5,212,609,789.76	8
9	CROSS RIVER	18	3,716,517,307.56	-	3,716,517,307.56	262,644,574.38	633,134,951.92	665,694,354.44	2,155,043,426.82	2,968,013.51	858,495,090.45	4,577,980,411.52	3,016,506,530.78	9
10	DELTA	25	3,752,645,458.68	14,496,719,181.56	18,249,364,640.24	25,614,092.78	1,098,907,642.20	1,177,175,865.26	15,947,667,040.00	2,996,865.48	1,065,235,439.01	19,317,596,944.73	17,015,899,344.49	10
11	EBONYI	13	3,306,500,118.99	-	3,306,500,118.99	34,012,816.72	0.00	307,624,824.82	2,964,862,477.45	2,640,573.48	798,945,696.73	4,108,086,389.20	3,766,448,747.66	11
12	EDO	18	3,455,822,555.17	1,721,337,177.58	5,177,159,732.75	65,767,212.71	0.00	393,356,922.11	4,718,035,597.93	2,759,822.49	907,279,312.21	6,087,198,867.45	5,628,074,732.63	12
13	EKITI	16	3,304,634,280.25	-	3,304,634,280.25	50,257,868.07	499,654,808.01	465,644,314.40	2,289,077,289.77	2,639,083.42	808,362,251.09	4,115,635,614.75	3,100,078,624.27	13
14	ENUGU	17	3,716,838,068.10	-	3,716,838,068.10	50,370,063.83	0.00	206,468,378.89	3,459,999,625.38	2,968,269.67	907,350,457.65	4,627,156,795.42	4,370,318,352.70	14
15	GOMBE	11	3,481,227,055.78	-	3,481,227,055.78	32,311,814.59	361,446,152.47	302,954,928.64	2,784,514,160.08	2,780,110.54	832,383,960.42	4,316,391,126.75	3,619,678,231.05	15
16	IMO	27	3,842,663,336.01	379,606,286.00	4,222,269,622.00	48,261,551.15	0.00	822,267,522.07	3,351,740,548.78	3,068,753.83	963,902,534.42	5,189,240,910.24	4,318,711,837.02	16
17	JIGAWA	27	4,133,140,879.50	-	4,133,140,879.50	26,900,978.82	0.00	163,223,611.96	3,943,016,288.72	3,300,729.41	1,036,530,748.32	5,172,972,357.23	4,982,847,766.45	17
18	KADUNA	23	4,842,455,267.78	-	4,842,455,267.78	187,188,131.13	0.00	203,254,936.77	4,452,012,199.88	3,867,188.41	1,226,251,438.21	6,072,573,894.40	5,682,130,826.50	18
19	KANO	44	5,862,331,211.60	-	5,862,331,211.60	55,426,336.83	0.00	478,006,761.49	5,328,898,113.28	4,681,662.11	1,571,453,912.44	7,438,466,786.14	6,905,033,687.82	19
20	KATSINA	34	4,543,139,847.32	-	4,543,139,847.32	106,524,126.01	0.00	634,110,803.87	3,802,504,917.44	3,628,154.89	1,116,364,804.77	5,663,132,806.98	4,922,497,877.10	20
21	KEBBI	21	3,902,579,794.80	-	3,902,579,794.80	38,695,926.33	0.00	264,239,440.81	3,599,644,427.66	3,116,603.15	883,145,425.32	4,788,841,823.27	4,485,906,456.13	21
22	KOGI	21	4,084,822,893.76	-	4,084,822,893.76	25,111,709.41	246,132,000.00	343,819,851.15	3,469,759,333.20	3,262,142.63	916,737,778.83	5,004,822,815.21	4,389,759,254.65	22
23	KWARA	16	3,289,900,943.48	-	3,289,900,943.48	38,446,982.48	0.00	385,998,701.71	2,865,455,259.29	2,627,317.36	835,956,268.57	4,128,484,529.42	3,704,038,845.23	23
24	LAGOS	20	4,951,119,014.74	-	4,951,119,014.74	847,844,680.25	2,000,000,000.00	-	2,103,274,334.49	3,953,967.36	7,855,312,387.10	12,810,385,369.20	9,962,540,688.95	24
25	NASSARAWA	13	3,408,344,446.64	-	3,408,344,446.64	28,549,784.10	101,637,860.22	124,304,116.61	3,153,852,685.71	2,721,906.43	773,167,301.05	4,184,233,654.12	3,929,741,893.19	25
26	NIGER	25	4,377,866,688.52	-	4,377,866,688.52	33,862,068.65	275,631,992.38	291,367,337.36	3,777,005,290.13	3,496,167.63	947,490,897.28	5,328,853,753.43	4,727,992,355.04	26
27	OGUN	20	3,433,658,226.86	-	3,433,658,226.86	69,935,871.30	0.00	1,133,331,119.97	2,230,391,235.59	2,742,122.04	1,010,317,816.23	4,446,718,165.13	3,243,451,173.86	27
28	ONDO	18	3,440,460,688.35	1,392,445,041.01	4,832,905,729.36	53,057,456.93	307,710,850.70	236,499,022.95	4,235,638,398.78	2,747,554.49	904,549,846.26	5,740,203,130.11	5,142,935,799.53	28
29	OSUN	30	3,370,712,446.54	-	3,370,712,446.54	100,711,658.43	945,881,467.00	1,375,047,323.53	949,071,997.58	2,691,853.49	901,077,177.73	4,274,481,477.76	1,852,841,028.80	29
30	OYO	33	4,145,314,031.37	-	4,145,314,031.37	122,941,928.58	99,912,935.00	399,777,987.95	3,522,681,179.84	3,310,450.90	1,359,645,211.53	5,508,269,693.80	4,885,636,842.27	30
31	PLATEAU	17	3,859,423,967.42	-	3,859,423,967.42	20,264,710.65	609,914,612.08	519,359,488.18	2,709,885,156.51	3,082,138.88	873,384,289.76	4,735,890,396.06	3,586,351,585.15	31
32	RIVERS	23	3,985,871,728.43	9,490,389,157.89	13,476,260,886.31	55,522,490.88	0.00	1,267,549,523.03	12,153,188,872.40	3,183,120.16	1,429,183,416.20	14,908,627,422.67	13,585,555,408.76	32
33	SOKOTO	23	4,073,199,058.18	-	4,073,199,058.18	35,244,761.73	0.00	573,519,483.80	3,464,434,812.65	3,252,859.83	918,456,320.77	4,994,908,238.78	4,386,143,993.25	33
34	TARABA	16	3,560,146,158.84	-	3,560,146,158.84	17,865,776.94	0.00	446,352,804.33	3,095,927,577.57	2,843,135.40	788,583,496.20	4,351,572,790.43	3,887,354,209.16	34
35	YOBE	17	3,670,053,675.62	-	3,670,053,675.62	33,411,059.78	0.00	89,972,595.59	3,546,669,984.25	2,930,907.62	807,860,938.53	4,480,845,521.77	4,357,461,830.40	35
36	ZAMFARA	14	3,677,869,818.31	-	3,677,869,818.31	21,475,442.95	488,822,936.86	780,842,346.26	2,386,729,092.24	2,937,149.60	876,782,321.74	4,557,589,289.65	3,266,448,563.58	36
	Total (States)		140,150,189,752.81	49,755,898,783.54	189,906,088,536.34	2,850,090,984.74	8,708,688,999.29	18,611,784,267.32	159,735,524,284.99	111,924,046.78	41,700,687,442.58	231,718,700,025.70	201,548,135,774.35	

Note:

* Other Deductions cover: National Water Rehabilitation Projects, National Agricultural Technology Support Programme, Salary Bailout, Payment for Fertilizer, State Water Supply Project, State Agricultural Project and National Fadama Project

Distribution of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of April, 2018 Shared in May, 2018

State	S/n	Local Government Councils	Gross Statutory Allocation	Deduction	Distribution of 0.419 Billion Being Excess Bank Charges Recovered	Value Added Tax	Total Allocation
			=N=	=N=	=N=	=N=	=N=
ABIA	1	ABA NORTH	114,895,481.65	-	91,755.62	27,023,523.73	142,010,761.00
	2	ABA SOUTH	191,688,143.61	-	153,082.30	46,816,158.68	238,657,384.58
	3	AROCHUKWU	134,873,713.87	-	107,710.25	30,947,340.85	165,928,764.97
	4	BENDE	137,421,706.82	-	109,745.08	32,317,780.18	169,849,232.08
	5	IKWUANO	125,080,667.39	-	99,889.51	28,932,003.61	154,112,560.52
	6	ISIALA NGWA NORTH	129,175,998.61	-	103,160.05	29,916,805.51	159,195,964.16
	7	ISIALA NGWA SOUTH	125,335,317.85	-	100,092.88	28,729,863.03	154,165,273.76
	8	ISUIKWUATO	122,209,750.30	-	97,596.80	27,458,585.82	149,765,932.92
	9	NNEOCHI	131,846,917.25	-	105,293.05	30,554,571.25	162,506,781.54
	10	OBIOMA NGWA	133,797,942.90	-	106,851.14	31,650,109.40	165,554,903.44
	11	OHAFIA	146,318,752.87	-	116,850.27	35,635,676.05	182,071,279.19
	12	OSISIOMA	140,878,948.15	-	112,506.03	34,039,572.50	175,031,026.69
	13	UGWUNAGBO	107,578,272.26	-	85,912.09	25,467,585.54	133,131,769.89
	14	UKWA EAST	101,646,773.13	-	81,175.19	23,981,530.05	125,709,478.37
	15	UKWA WEST	105,844,064.63	-	84,527.15	25,839,021.20	131,767,612.98
	16	UMUAHIA NORTH	157,779,368.14	-	126,002.72	34,103,887.12	192,009,257.98
	17	UMUAHIA SOUTH	136,330,629.76	-	108,873.74	28,968,102.38	165,407,605.89
ABIA TOTAL			2,242,702,449.20	-	1,791,023.86	522,382,116.89	2,766,875,589.95
ADAMAWA	1	DEMSA	139,811,509.37	-	111,653.58	30,981,736.41	170,904,899.35
	2	FUFORE	170,800,365.35	-	136,401.30	32,673,185.75	203,609,952.39
	3	GANYE	145,436,560.02	-	116,145.75	29,970,470.43	175,523,176.20
	4	GIREI	127,331,803.83	-	101,687.27	27,837,577.59	155,271,068.69
	5	GOMBI	125,999,382.80	-	100,623.20	28,865,735.54	154,965,741.54
	6	GUYUK	134,711,496.83	-	107,580.70	30,827,456.41	165,646,533.94
	7	HONG	146,733,118.55	-	117,181.18	30,285,724.65	177,136,024.38
	8	JADA	153,495,082.38	-	122,581.29	30,244,871.11	183,862,534.77
	9	YOLA-NORTH	133,456,337.02	-	106,578.33	32,107,617.54	165,670,532.90
	10	LAMURDE	119,492,599.08	-	95,426.88	26,761,996.99	146,350,022.95
	11	MADAGALI	121,431,199.14	-	96,975.05	28,139,881.30	149,668,055.48
	12	MAIHA	118,888,961.28	-	94,944.81	26,662,647.18	145,646,553.26
	13	MAYO-BELWA	137,854,306.57	-	110,090.55	29,284,906.67	167,249,303.78
	14	MICHIKA	133,641,586.03	-	106,726.27	29,420,855.75	163,169,168.05
	15	MUBI NORTH	127,526,228.46	-	101,842.54	29,156,214.87	156,784,285.88
	16	MUBI SOUTH	118,806,619.66	-	94,879.06	27,771,386.09	146,672,884.80
	17	NUMAN	112,908,704.38	-	90,168.98	25,380,609.16	138,379,482.51
	18	SHELLENG	127,906,974.26	-	102,146.61	29,030,901.48	157,040,022.34
	19	SONG	160,998,799.00	-	128,573.76	31,760,393.70	192,887,766.46
	20	TOUNGO	137,940,689.87	-	110,159.54	22,960,490.25	161,011,339.66
	21	YOLA-SOUTH	133,674,935.54	-	106,752.90	31,879,888.75	165,661,577.20
ADAMAWA TOTAL			2,828,847,259.42	-	2,259,119.55	612,004,547.59	3,443,110,926.55

AKWA IBOM	1	ABAK	128,359,539.20	-	102,508.02	28,250,874.85	156,712,922.08
	2	EASTERN OBOLO	100,222,933.05	-	80,038.11	23,336,750.30	123,639,721.46
	3	EKET	132,322,664.42	-	105,672.98	30,344,665.90	162,773,003.30
	4	EKPE ATAI	101,440,351.91	-	81,010.34	24,215,883.54	125,737,245.78
	5	ESSIEN UDIM	136,319,175.92	-	108,864.60	31,602,867.47	168,030,907.99
	6	ETIM EKPO	118,817,517.76	-	94,887.76	26,144,258.41	145,056,663.92
	7	ETINAN	134,759,758.98	-	107,619.24	30,139,897.68	165,007,275.91
	8	IBENO	107,976,129.98	-	86,229.82	24,264,995.38	132,327,355.18
	9	IBESIKPO ASUTAN	125,310,034.90	-	100,072.69	28,126,437.33	153,536,544.92
	10	IBIONO IBOM	136,331,516.76	-	108,874.45	31,413,427.15	167,853,818.36
	11	IKA	104,924,510.41	-	83,792.79	24,112,279.45	129,120,582.65
	12	IKONO	124,106,841.56	-	99,111.82	27,801,298.17	152,007,251.55
	13	IKOT ABASI	124,141,832.63	-	99,139.76	27,808,743.15	152,049,715.54
	14	IKOT EKPENE	128,033,832.92	-	102,247.92	28,500,312.95	156,636,393.78
	15	INI	116,971,453.54	-	93,413.49	25,754,992.32	142,819,859.36
	16	ITU	119,433,746.60	-	95,379.88	27,496,554.51	147,025,680.99
	17	MBO	111,484,302.98	-	89,031.45	26,056,295.03	137,629,629.47
	18	MKPAT ENIN	138,508,610.73	-	110,613.08	30,687,447.79	169,306,671.60
	19	NSIT IBOM	115,575,180.52	-	92,298.43	26,344,021.60	142,011,500.55
	20	NSIT UBIUM	121,604,360.05	-	97,113.33	27,571,504.81	149,272,978.19
	21	OBAT AKARA	126,486,196.75	-	101,011.97	28,825,890.05	155,413,098.76
	22	OKOBO	108,718,196.64	-	86,822.43	26,059,110.36	134,864,129.44
	23	ONNA	113,522,946.51	-	90,659.51	27,267,574.46	140,881,180.48
	24	ORON	116,279,425.03	-	92,860.84	25,020,817.23	141,393,103.09
	25	ORUK ANAM	137,002,921.61	-	109,410.64	30,350,734.50	167,463,066.75
	26	UDUNG UKO	102,054,395.36	-	81,500.72	22,882,231.16	125,018,127.24
	27	UKANAFUN	125,221,576.52	-	100,002.05	27,496,554.51	152,818,133.07
	28	UQUO	102,090,738.18	-	81,529.74	23,534,323.80	125,706,591.72
	29	URUAN	133,142,711.94	-	106,327.87	26,950,193.10	160,199,232.91
	30	URUE OFFONG/ORUK	110,169,039.66	-	87,981.08	24,000,917.57	134,257,938.30
	31	UYO	166,525,875.68	-	132,987.69	38,916,778.00	205,575,641.37
AKWA IBOM TOTAL			3,767,858,318.69	-	3,009,014.48	851,278,632.54	4,622,145,965.71
ANAMBRA	1	AGUATA	187,304,593.86	-	149,581.59	43,340,319.16	230,794,494.61
	2	ANAMBRA EAST	123,182,161.22	-	98,373.37	29,774,127.19	153,054,661.78
	3	ANAMBRA WEST	126,719,608.96	-	101,198.37	30,655,325.00	157,476,132.34
	4	ANIOCHA	153,165,368.74	-	122,317.98	38,011,840.83	191,299,527.54
	5	AWKA NORTH	116,324,114.53	-	92,896.53	27,226,380.06	143,643,391.12
	6	AWKA SOUTH	133,914,994.72	-	106,944.62	32,008,747.23	166,030,686.57
	7	AYAMELUM	124,108,990.54	-	99,113.53	30,091,883.93	154,299,988.01
	8	DUNUKOFIA	110,968,858.53	-	88,619.81	26,211,235.18	137,268,713.53
	9	EKWUSIGWO	123,251,718.88	-	98,428.92	30,080,685.18	153,430,832.97
	10	IDEMILI NORTH	194,988,662.29	-	155,718.09	47,132,316.34	242,276,696.73
	11	IDEMILI SOUTH	135,517,355.77	-	108,224.26	33,174,543.47	168,800,123.50
	12	IHALA	165,683,573.53	-	132,315.03	39,085,169.16	204,901,057.72
	13	NJIKOKA	121,735,136.92	-	97,217.77	29,469,696.34	151,302,051.03
	14	NNEWI NORTH	120,701,112.63	-	96,392.00	30,039,268.57	150,836,773.20
	15	NNEWI SOUTH	144,867,765.21	-	115,691.51	34,799,613.62	179,783,070.33
	16	OGBARU	138,425,249.03	-	110,546.51	34,062,685.75	172,598,481.29
	17	ONISHA NORTH	115,962,123.50	-	92,607.44	27,998,030.31	144,052,761.25
	18	ONISHA SOUTH	120,157,880.07	-	95,958.17	28,731,266.97	148,985,105.22
	19	ORUMBA NORTH	129,760,308.07	-	103,626.68	30,967,451.08	160,831,385.83
	20	ORUMBA SOUTH	131,314,150.81	-	104,867.58	31,892,943.39	163,311,961.78
	21	OYI	126,080,922.11	-	100,688.32	30,693,676.03	156,875,286.46
ANAMBRA TOTAL			2,844,134,649.92	-	2,271,328.07	685,447,204.80	3,531,853,182.79

BAUCHI	1	ALKALERI	212,586,065.29	-	169,771.39	39,964,874.22	252,720,710.90
	2	BAUCHI	256,720,063.69	-	205,016.84	50,249,331.65	307,174,412.17
	3	BOGORO	112,275,612.75	-	89,663.39	24,623,899.20	136,989,175.33
	4	DAMBAN	132,691,429.96	-	105,967.48	28,797,279.54	161,594,676.98
	5	DARAZO	168,324,543.52	-	134,424.11	35,095,794.93	203,554,762.56
	6	DASS	111,461,947.81	-	89,013.60	24,982,259.23	136,533,220.63
	7	GAMAWA	177,823,261.67	-	142,009.79	37,272,419.21	215,237,690.67
	8	GANJUWA	179,507,400.15	-	143,354.74	35,025,161.47	214,675,916.36
	9	GIADE	126,263,587.40	-	100,834.20	29,175,597.12	155,540,018.72
	10	I/GADAU	144,608,657.22	-	115,484.58	33,744,374.71	178,468,516.52
	11	JAMAARE	111,893,606.55	-	89,358.32	26,730,265.39	138,713,230.26
	12	KATAGUM	173,278,909.56	-	138,380.67	37,871,896.48	211,289,186.71
	13	KIRFI	142,513,633.62	-	113,811.49	28,590,571.87	171,218,016.99
	14	MISAU	166,411,112.73	-	132,896.04	35,839,667.28	202,383,676.04
	15	NINGI	213,252,160.26	-	170,303.34	43,579,005.21	257,001,468.81
	16	SHIRA	159,870,909.64	-	127,673.03	33,995,752.26	193,994,334.93
	17	TAFAWA BALEWA	157,245,298.00	-	125,576.21	33,118,245.66	190,489,119.87
	18	TORO	221,135,590.72	-	176,599.05	41,277,442.91	262,589,632.69
	19	WARJI	123,074,779.68	-	98,287.61	26,532,379.08	149,705,446.37
	20	ZAKI	137,717,076.23	-	109,980.96	31,333,264.86	169,160,322.05
BAUCHI TOTAL			3,228,655,646.44	-	2,578,406.82	677,799,482.28	3,909,033,535.54
BAYELSA	1	BRASS	156,387,966.26	-	124,891.55	37,781,132.65	194,293,990.46
	2	EKERMOR	179,534,196.10	-	143,376.14	43,111,988.37	222,789,560.61
	3	KOLOKUMA/OPOKUMA	119,480,198.20	-	95,416.98	31,039,547.13	150,615,162.30
	4	NEMBE	147,324,482.18	-	117,653.44	34,395,356.09	181,837,491.71
	5	OGBIA	154,825,186.42	-	123,643.51	37,460,623.15	192,409,453.08
	6	SAGBAMA	152,217,192.43	-	121,560.76	37,912,326.96	190,251,080.16
	7	SOUTHERN IJAW	210,298,463.36	-	167,944.51	46,187,328.06	256,653,735.93
	8	YENAGOA	194,113,342.71	-	155,019.06	48,310,148.28	242,578,510.05
BAYELSA TOTAL			1,314,181,027.66	-	1,049,505.96	316,198,450.69	1,631,428,984.30
BENUE	1	ADO	154,673,098.92	(6,066,891.24)	123,522.05	30,091,353.34	178,821,083.07
	2	AGATU	136,475,606.54	(6,066,891.24)	108,989.52	26,127,433.44	156,645,138.26
	3	APA	132,148,962.30	(6,066,891.24)	105,534.26	24,953,879.41	151,141,484.73
	4	BURUKU	156,660,867.46	(6,066,891.24)	125,109.49	31,645,352.09	182,364,437.80
	5	GBOKO	203,321,414.60	(6,066,891.24)	162,372.63	41,356,045.57	238,772,941.57
	6	GUMA	166,116,144.08	(6,066,891.24)	132,660.48	30,886,965.17	191,068,878.48
	7	GWER EAST	157,576,669.35	(6,066,891.24)	125,840.85	29,138,208.25	180,773,827.21
	8	GWER WEST	135,413,905.05	(6,066,891.24)	108,141.65	26,541,724.66	155,996,880.12
	9	KATSINA ALA	171,062,687.83	(6,066,891.24)	136,610.79	32,958,984.35	198,091,391.73
	10	KONSHISHA	161,844,695.13	(6,066,891.24)	129,249.30	33,018,669.31	188,925,722.50
	11	KWANDE	185,301,374.47	(6,066,891.24)	147,981.82	34,459,179.04	213,841,644.09
	12	LOGO	142,300,541.16	(6,066,891.24)	113,641.32	29,477,048.67	165,824,339.91
	13	MAKURDI	170,936,396.67	(6,066,891.24)	136,509.93	37,506,052.63	202,512,067.99
	14	OBI	126,271,400.20	(6,066,891.24)	100,840.44	25,084,635.77	145,389,985.17
	15	OGBADIBO	132,650,777.79	(6,066,891.24)	105,935.01	26,952,262.11	153,642,083.67
	16	OHIMINI	120,993,686.51	(6,066,891.24)	96,625.65	23,372,102.75	138,395,523.67
	17	OJU	153,093,975.51	(6,066,891.24)	122,260.96	29,550,434.90	176,699,780.14
	18	OKPOKWU	143,464,611.79	(6,066,891.24)	114,570.95	29,951,525.36	167,463,816.86
	19	OTUKPO	168,023,468.29	(6,066,891.24)	134,183.67	35,270,556.70	197,361,317.42
	20	TARKA	116,453,327.43	(6,066,891.24)	92,999.71	23,873,356.35	134,352,792.25
	21	UKUM	159,229,352.30	(6,066,891.24)	127,160.68	32,471,744.84	185,761,366.58
	22	USHONGO	155,044,507.40	(6,066,891.24)	123,818.66	30,683,135.39	179,784,570.21
	23	VANDEIKYA	164,219,567.49	(6,066,891.24)	131,145.87	33,296,948.89	191,580,771.01
BENUE TOTAL			3,513,277,038.28	(139,538,498.52)	2,805,705.68	698,667,599.01	4,075,211,844.45

BORNO	1	ABADAN	137,911,549.14	-	110,136.27	25,177,147.65	163,198,833.05
	2	ASKIRA UBA	133,355,429.85	-	106,497.75	27,548,968.03	161,010,895.63
	3	BAMA	187,091,890.96	-	149,411.72	35,800,695.74	223,041,998.43
	4	BAYO	107,770,586.28	-	86,065.67	23,850,690.00	131,707,341.96
	5	BIU	149,163,247.07	-	119,121.88	29,925,167.81	179,207,536.76
	6	CHIBOK	107,456,520.83	-	85,814.86	23,045,318.38	130,587,654.06
	7	DAMBOA	180,131,991.79	-	143,853.54	33,397,468.81	213,673,314.14
	8	DIKWA	119,205,143.67	-	95,197.32	25,535,570.24	144,835,911.23
	9	GUBIO	141,574,183.91	-	113,061.25	28,467,828.68	170,155,073.84
	10	GUZAMALA	120,672,462.27	-	96,369.12	24,893,612.79	145,662,444.18
	11	GWOZA	173,864,590.35	-	138,848.39	36,196,468.36	210,199,907.11
	12	HAWUL	123,133,679.46	-	98,334.65	26,436,788.16	149,668,802.27
	13	JERE	142,067,585.95	-	113,455.28	32,123,126.02	174,304,167.26
	14	KAGA	125,580,343.83	-	100,288.56	24,541,196.23	150,221,828.62
	15	KALA BALGE	115,569,022.33	-	92,293.51	22,713,234.74	138,374,550.59
	16	KONDUGA	169,340,965.27	-	135,235.82	28,704,691.64	198,180,892.74
	17	KUKAWA	174,523,078.95	-	139,374.26	31,663,914.67	206,326,367.88
	18	KWAYA KUSAR	97,174,535.80	-	77,603.66	22,444,402.16	119,696,541.62
	19	MAFA	130,913,001.09	-	104,547.22	25,385,982.46	156,403,530.77
	20	MAGUMERI	154,921,350.27	-	123,720.31	27,682,852.54	182,727,923.12
	21	MAIDUGURI METRO	225,602,505.47	-	180,166.33	51,535,629.07	277,318,300.87
	22	MARTE	140,879,536.71	-	112,506.50	27,003,357.38	167,995,400.59
	23	MOBBAR	131,189,740.45	-	104,768.23	26,207,808.12	157,502,316.79
	24	MONGUNO	128,053,625.24	-	102,263.72	25,782,193.02	153,938,081.98
	25	NGALA	146,450,935.64	-	116,955.83	33,741,439.38	180,309,330.85
	26	NGANZAI	127,302,334.31	-	101,663.74	25,153,311.20	152,557,309.25
	27	SHANI	123,466,181.51	-	98,600.19	25,310,844.47	148,875,626.16
BORNO TOTAL			3,814,366,018.41	-	3,046,155.57	770,269,707.76	4,587,681,881.74
CROSS RIVER	1	ABI	130,890,550.60	(2,017,457.56)	104,529.29	28,491,358.26	157,468,980.59
	2	AKAMKPA	164,527,834.21	(2,544,453.37)	131,392.05	28,886,943.19	191,001,716.09
	3	AKPABUYO	157,501,585.78	(2,434,582.26)	125,780.88	36,411,377.72	191,604,162.12
	4	BAKASSI	101,622,781.12	(1,558,697.37)	81,156.03	21,458,229.83	121,603,469.61
	5	BEKWARA	121,395,687.51	(1,868,649.67)	96,946.69	26,052,658.19	145,676,642.72
	6	BIASE	139,656,734.10	(2,154,700.07)	111,529.97	30,016,703.22	167,630,267.22
	7	BOKI	160,109,081.48	(2,475,446.61)	127,863.23	31,077,644.11	188,839,142.21
	8	CALABAR MUNICIPAL	126,831,039.73	(1,953,847.98)	101,287.36	30,655,407.40	155,633,886.52
	9	CALABAR SOUTH	135,186,255.13	(2,084,922.28)	107,959.84	31,421,051.62	164,630,344.31
	10	ETUNG	105,856,106.16	(1,625,005.68)	84,536.77	24,449,422.47	128,765,059.72
	11	IKOM	144,439,164.23	(2,231,802.60)	115,349.23	29,591,275.81	171,913,986.67
	12	OBANLIKU	124,648,083.80	(2,540,598.25)	99,544.05	26,334,316.16	148,541,345.76
	13	OBUBRA	137,381,022.51	(2,119,233.01)	109,712.59	30,220,720.69	165,592,222.77
	14	OBUDU	130,063,617.24	(2,004,350.13)	103,868.90	29,448,820.19	157,611,956.20
	15	ODUKPANI	147,530,536.11	(2,278,449.64)	117,818.00	31,471,977.78	176,841,882.25
	16	OGAJA	138,653,395.19	(2,139,279.57)	110,728.71	30,186,749.06	166,811,593.38
	17	YAKURR	139,199,998.30	(2,147,660.84)	111,165.22	31,722,604.58	168,886,107.26
	18	YALA	153,508,161.94	(2,372,129.21)	122,591.73	32,623,071.74	183,881,696.21
CROSS RIVER TOTAL			2,459,001,635.16	(38,551,266.10)	1,963,760.55	530,520,332.01	2,952,934,461.62

DELTA	1	ANIOCHA NORTH	107,495,807.65	-	85,846.23	28,006,278.00	135,587,931.89
	2	ANIOCHA SOUTH	117,166,165.22	-	93,568.99	30,251,846.54	147,511,580.75
	3	BOMADI	100,157,763.23	-	79,986.06	26,875,954.91	127,113,704.20
	4	BURUTU	143,944,816.24	-	114,954.44	34,572,562.41	178,632,333.09
	5	ETHIOPE EAST	130,967,415.43	-	104,590.68	34,017,379.64	165,089,385.75
	6	ETHIOPE WEST	134,155,257.40	-	107,136.49	34,192,555.63	168,454,949.53
	7	IKA NORTH EAST	142,229,327.65	-	113,584.45	32,945,365.12	175,288,277.23
	8	IKA SOUTH	133,768,763.45	-	106,827.83	31,627,603.72	165,503,195.00
	9	ISOKO NORTH	125,866,548.49	-	100,517.12	30,474,007.24	156,441,072.85
	10	ISOKO SOUTH	140,746,894.07	-	112,400.58	35,701,571.69	176,560,866.33
	11	NDOKWA EAST	118,270,770.76	-	94,451.13	27,909,931.21	146,275,153.10
	12	NDOKWA WEST	121,978,413.34	-	97,412.05	30,797,457.20	152,873,282.59
	13	OKPE	111,729,594.20	-	89,227.34	29,590,244.36	141,409,065.89
	14	OSHIMILI NORTH	109,424,059.62	-	87,386.14	28,669,757.07	138,181,202.83
	15	OSHIMILI SOUTH	118,737,725.77	-	94,824.04	30,814,849.67	149,647,399.48
	16	PATANI	98,058,671.27	-	78,309.73	25,691,202.13	123,828,183.12
	17	SAPELE	123,512,477.15	-	98,637.16	32,209,062.89	155,820,177.20
	18	UDU	129,860,578.01	-	103,706.76	30,424,332.33	160,388,617.10
	19	UGHELLI NORTH	169,594,135.11	-	135,438.00	41,539,687.03	211,269,260.14
	20	UGHELLI SOUTH	134,439,891.53	-	107,363.80	34,817,183.17	169,364,438.50
	21	UKWUANI	106,622,772.82	-	85,149.03	28,987,201.00	135,695,122.85
	22	UVWIE	125,280,338.36	-	100,048.97	33,434,293.83	158,814,681.17
	23	WARRI SOUTH	155,687,437.69	-	124,332.10	40,437,892.60	196,249,662.39
	24	WARRI NORTH	128,121,637.85	-	102,318.04	30,045,138.87	158,269,094.75
	25	WARRI SOUTH-WEST	123,040,658.27	-	98,260.36	28,755,155.37	151,894,074.00
DELTA TOTAL			3,150,857,920.60	-	2,516,277.50	792,788,513.63	3,946,162,711.74
EBONYI	1	ABAKALIKI	139,720,907.73	(3,763,488.35)	111,581.22	29,362,788.53	165,431,789.13
	2	AFIKPO NORTH	131,197,712.81	(3,678,256.40)	104,774.59	29,668,595.76	157,292,826.77
	3	AFIKPO SOUTH	132,327,143.19	(3,689,550.70)	105,676.56	29,697,437.24	158,440,706.29
	4	EBONYI	127,600,341.83	(3,642,282.69)	101,901.73	27,805,849.33	151,865,810.19
	5	EZZA NORTH	127,186,271.69	(3,638,141.99)	101,571.05	28,980,904.86	152,630,605.62
	6	EZZA SOUTH	132,196,390.23	(3,688,243.17)	105,572.14	28,204,249.59	156,817,968.78
	7	IKWO	154,461,411.29	(3,910,893.38)	123,353.00	33,296,803.39	183,970,674.30
	8	ISHIELU	136,817,802.86	(3,734,457.30)	109,262.80	29,320,558.60	162,513,166.97
	9	IVO	123,787,332.45	(3,604,152.59)	98,856.66	27,435,602.35	147,717,638.87
	10	IZZI	171,940,069.28	(4,085,679.96)	137,311.47	34,514,777.05	202,506,477.84
	11	OHAOZARA	133,388,538.24	(3,700,164.65)	106,524.19	29,169,031.37	158,963,929.15
	12	OHAIKWU	147,184,005.68	(3,838,119.33)	117,541.26	32,153,967.73	175,617,395.33
	13	ONICHA	161,203,006.22	(3,978,309.33)	128,736.84	34,687,200.27	192,040,634.00
EBONYI TOTAL			1,819,010,933.51	(48,951,739.85)	1,452,663.50	394,297,766.06	2,165,809,623.23

EDO	1	AKOKO EDO	167,362,980.28	-	133,656.20	36,422,840.97	203,919,477.45
	2	EGOR	158,958,413.35	-	126,944.31	41,289,542.87	200,374,900.52
	3	ESAN CENTRAL	105,185,693.58	-	84,001.37	26,612,985.36	131,882,680.32
	4	ESAN NORTH EAST	108,291,770.68	-	86,481.89	27,491,117.59	135,869,370.15
	5	ESAN SOUTH EAST	129,662,599.72	-	103,548.65	30,517,595.68	160,283,744.05
	6	ESAN WEST	110,208,522.19	-	88,012.61	27,897,525.89	138,194,060.69
	7	ETSAKO CENTRAL	110,309,890.11	-	88,093.56	25,941,373.11	136,339,356.78
	8	ETSAKO EAST	127,968,668.83	-	102,195.88	29,158,417.66	157,229,282.37
	9	ETSAKO WEST	140,845,227.09	-	112,479.10	32,387,474.28	173,345,180.47
	10	IGUEBEN	102,485,570.96	-	81,845.05	24,381,305.77	126,948,721.78
	11	IKPOBA OKHA	175,853,810.24	-	140,436.98	43,241,941.87	219,236,189.09
	12	OREDO	180,981,547.90	-	144,532.00	43,464,978.45	224,591,058.35
	13	ORHIONWON	141,854,652.90	-	113,285.23	31,455,788.25	173,423,726.38
	14	OVI NORTH EAST	135,283,266.10	-	108,037.32	29,649,723.76	165,041,027.18
	15	OVI SOUTH WEST	147,650,553.82	-	117,913.84	28,492,748.89	176,261,216.55
	16	OWAN EAST	129,520,207.70	-	103,434.94	29,683,257.45	159,306,900.09
	17	OWAN WEST	106,224,157.50	-	84,830.69	26,117,362.42	132,426,350.61
	18	UHUNMWODE	132,185,247.45	-	105,563.24	27,582,897.29	159,873,707.98
EDO TOTAL			2,410,832,780.41	-	1,925,292.87	561,788,877.55	2,974,546,950.82
EKITI	1	ADO EKITI	155,320,478.42	-	124,039.05	38,652,621.34	194,097,138.80
	2	AIYEKIRE	118,188,388.52	-	94,385.34	28,615,787.69	146,898,561.55
	3	EFON	112,690,966.66	-	89,995.09	24,783,687.72	137,564,649.47
	4	EKITI EAST	116,359,540.92	-	92,924.82	27,975,269.18	144,427,734.92
	5	EKITI SOUTH WEST	123,247,428.92	-	98,425.49	29,684,611.50	153,030,465.91
	6	EKITI WEST	125,639,447.62	-	100,335.76	30,598,967.62	156,338,751.00
	7	EMURE	103,527,685.01	-	82,677.29	25,218,061.62	128,828,423.91
	8	IDO-OSI	127,537,826.10	-	101,851.80	29,299,036.63	156,938,714.53
	9	IJERO	136,460,404.55	-	108,977.38	33,196,139.41	169,765,521.34
	10	IKERE	119,159,900.08	-	95,161.19	28,563,360.02	147,818,421.29
	11	IKOLE	127,699,480.29	-	101,980.90	29,882,247.56	157,683,708.75
	12	ILEJEMEJI	89,614,423.90	-	71,566.15	22,067,771.63	111,753,761.68
	13	IREPODUN/IFELODUN	113,580,235.17	-	90,705.26	27,424,340.69	141,095,281.11
	14	ISE/ORUN	110,835,811.84	-	88,513.56	26,461,185.54	137,385,510.94
	15	MOBA	118,872,903.26	-	94,931.99	28,509,618.53	147,477,453.77
	16	OYE	115,553,733.66	-	92,281.30	27,740,971.29	143,386,986.25
EKITI TOTAL			1,914,288,654.92	-	1,528,752.36	458,673,677.95	2,374,491,085.23
ENUGU	1	AGWU	144,750,950.66	-	115,598.22	32,375,510.35	177,242,059.23
	2	ANINRI	121,963,078.76	-	97,399.81	28,345,774.32	150,406,252.89
	3	ENUGU EAST	165,089,953.87	-	131,840.96	37,440,286.25	202,662,081.08
	4	ENUGU NORTH	155,190,621.09	-	123,935.35	35,298,321.80	190,612,878.23
	5	ENUGU SOUTH	150,051,458.42	-	119,831.21	32,412,359.87	182,583,649.50
	6	EZEAGU	144,269,717.70	-	115,213.90	30,597,724.28	174,982,655.89
	7	IGBO ETITI	145,667,101.97	-	116,329.86	33,070,833.92	178,854,265.75
	8	IGBO EZE NORTH	157,658,021.28	-	125,905.81	36,210,425.65	193,994,352.75
	9	IGBO EZE SOUTH	143,457,187.15	-	114,565.02	29,196,941.96	172,768,694.12
	10	ISI UZO	134,156,500.37	-	107,137.48	29,264,947.78	163,528,585.64
	11	NKANU EAST	140,452,837.92	-	112,165.74	29,287,407.85	169,852,411.51
	12	NKANU WEST	136,369,859.43	-	108,905.07	29,157,339.67	165,636,104.17
	13	NSUKKA	176,616,807.57	-	141,046.32	39,351,206.08	216,109,059.97
	14	OJI RIVER	121,183,972.91	-	96,777.61	27,899,325.79	149,180,076.31
	15	UDENU	134,131,060.36	-	107,117.17	31,145,024.13	165,383,201.66
	16	UDI	152,304,030.58	-	121,630.11	34,619,514.82	187,045,175.52
	17	UZO UWANI	126,128,786.72	-	100,726.54	27,767,505.86	153,997,019.12
ENUGU TOTAL			2,449,441,946.75	-	1,956,126.18	543,440,450.39	2,994,838,523.32

GOMBE	1	AKKO	201,240,700.34	(4,907,596.13)	160,710.97	42,064,797.73	238,558,612.92
	2	BALANGA	146,147,535.83	(4,907,596.13)	116,713.53	34,225,421.79	175,582,075.03
	3	BILLIRI	147,094,283.84	(4,907,596.13)	117,469.61	33,574,455.29	175,878,612.61
	4	DUKKU	160,279,070.91	(4,907,596.13)	127,998.99	33,890,147.46	189,389,621.22
	5	FUNAKAYE	155,893,331.92	(4,907,596.13)	124,496.53	35,698,026.27	186,808,258.59
	6	GOMBE	169,748,035.48	(4,907,596.13)	135,560.91	37,694,594.65	202,670,594.91
	7	KALTUNGO	133,098,145.77	(4,907,596.13)	106,292.28	30,299,978.04	158,596,819.96
	8	KWAMI	142,772,278.21	(4,907,596.13)	114,018.05	33,146,149.99	171,124,850.11
	9	NAFADA	130,162,991.70	(4,907,596.13)	103,948.26	29,572,997.67	154,932,341.50
	10	SHOMGOM	123,443,119.81	(4,907,596.13)	98,581.77	30,407,273.34	149,041,378.78
	11	YAMALTU/DEBA	168,479,838.86	(4,907,596.13)	134,548.13	36,896,793.12	200,603,583.98
GOMBE TOTAL			1,678,359,332.67	(53,983,557.43)	1,340,339.02	377,470,635.34	2,003,186,749.60
IMO	1	ABOH MBAISE	131,700,045.62	-	105,175.76	31,708,541.84	163,513,763.22
	2	AHIAZU MBAISE	123,936,381.46	-	98,975.69	30,160,111.19	154,195,468.34
	3	EHIME MBANO	113,859,061.95	-	90,927.93	27,659,411.33	141,609,401.21
	4	EZINIHITE MBAISE	121,097,895.62	-	96,708.87	29,827,965.00	151,022,569.49
	5	IDEATO NORTH	129,854,037.52	-	103,701.53	29,378,325.76	159,336,064.81
	6	IDEATO SOUTH	130,288,850.29	-	104,048.77	29,470,480.84	159,863,379.90
	7	IHITE UBOMA	116,615,392.71	-	93,129.14	27,022,083.53	143,730,605.38
	8	IKEDURU	123,519,853.04	-	98,643.05	28,809,629.41	152,428,125.50
	9	ISIALA MBANO	138,969,824.62	-	110,981.41	31,901,485.69	170,982,291.72
	10	ISU	122,829,875.30	-	98,092.03	29,757,581.78	152,685,549.11
	11	MBAITOLI	151,505,496.07	-	120,992.40	34,330,113.14	185,956,601.62
	12	NGOR/OKPALA	128,672,918.30	-	102,758.29	29,473,796.68	158,249,473.26
	13	NJABA	116,239,782.86	-	92,829.18	28,546,490.04	144,879,102.09
	14	NKWANGELE	113,120,242.13	-	90,337.91	27,505,569.27	140,716,149.31
	15	NKWERRE	100,772,204.37	-	80,476.76	24,482,532.13	125,335,213.26
	16	OBOWO	109,235,753.41	-	87,235.75	26,857,543.22	136,180,532.38
	17	OGUTA	128,238,856.18	-	102,411.65	28,414,982.92	156,756,250.76
	18	OHAJI/EGBEMA	138,803,471.87	-	110,848.56	30,888,092.57	169,802,413.00
	19	OKIGWE	121,612,152.14	-	97,119.56	27,741,118.42	149,450,390.11
	20	ONUIMO	108,039,658.97	-	86,280.55	25,677,169.84	133,803,109.37
	21	ORLU	118,828,778.94	-	94,896.75	28,396,777.13	147,320,452.82
	22	ORSU	115,594,629.34	-	92,313.96	26,975,724.45	142,662,667.75
	23	ORU	111,809,836.60	-	89,291.42	26,463,897.74	138,363,025.75
	24	ORU WEST	115,665,803.82	-	92,370.80	26,818,629.12	142,576,803.75
	25	OWERRI MUNICIPAL	116,725,057.06	-	93,216.72	27,426,802.63	144,245,076.41
	26	OWERRI NORTH	124,175,619.38	-	99,166.74	30,441,206.10	154,715,992.22
	27	OWERRI WEST	111,085,602.86	-	88,713.05	25,678,295.97	136,852,611.88
IMO TOTAL			3,282,797,082.45	-	2,621,644.22	771,814,357.76	4,057,233,084.43

JIGAWA	1	AUYO	116,004,270.82	-	92,641.10	28,457,644.66	144,554,556.58
	2	BABURA	137,199,554.29	-	109,567.67	33,218,677.90	170,527,799.86
	3	BIRNIN KUDU	170,268,388.59	-	135,976.46	39,804,794.73	210,209,159.78
	4	BIRNIWA	128,788,131.88	-	102,850.30	29,103,793.82	157,994,776.00
	5	GAGARAWA	110,511,451.81	-	88,254.53	25,228,963.42	135,828,669.76
	6	BUJI	108,408,799.53	-	86,575.35	26,291,093.00	134,786,467.88
	7	DUTSE	152,176,192.22	-	121,528.02	35,598,694.01	187,896,414.26
	8	GARKI	127,716,761.21	-	101,994.70	29,723,416.33	157,542,172.25
	9	GUMEL	111,871,406.98	-	89,340.59	26,903,583.35	138,864,330.92
	10	GURI	118,186,052.08	-	94,383.47	27,395,139.70	145,675,575.25
	11	GWARAM	164,403,655.88	-	131,292.88	37,252,793.33	201,787,742.09
	12	GWIIWA	121,554,070.03	-	97,073.17	27,989,424.25	149,640,567.46
	13	HADEJIA	102,611,448.73	-	81,945.58	26,807,674.49	129,501,068.80
	14	JAHUN	141,036,161.90	-	112,631.58	34,532,059.91	175,680,853.39
	15	KAFIN HAUSA	158,629,576.42	-	126,681.70	37,157,447.54	195,913,705.65
	16	KAUGAMA	116,260,204.47	-	92,845.49	28,204,577.91	144,557,627.87
	17	KAZAURE	123,025,334.76	-	98,248.12	30,302,810.93	153,426,393.82
	18	KIRI-KASAMMA	128,313,273.46	-	102,471.08	32,181,510.89	160,597,255.43
	19	KIYAWA	132,566,421.10	-	105,867.64	31,017,216.17	163,689,504.92
	20	MAIGATARI	133,712,681.23	-	106,783.05	31,442,768.71	165,262,232.98
	21	MALAM MADORI	125,261,971.45	-	100,034.30	30,297,743.34	155,659,749.10
	22	MIGA	114,897,685.56	-	91,757.38	28,233,857.33	143,223,300.26
	23	RINGIM	141,004,565.13	-	112,606.35	32,212,854.88	173,330,026.36
	24	RONI	104,274,068.32	-	83,273.35	25,067,864.07	129,425,205.74
	25	SULE TAKARKAR	130,876,407.47	-	104,518.00	28,385,572.25	159,366,497.72
	26	TAURA	119,031,429.28	-	95,058.59	28,442,379.32	147,568,867.19
	27	YANKWASHI	110,297,456.29	-	88,083.63	26,190,241.68	136,575,781.60
JIGAWA TOTAL			3,448,887,420.91	-	2,754,284.08	817,444,597.92	4,269,086,302.92
KADUNA	1	BIRNIN GWARI	206,508,637.10	-	164,917.95	37,063,951.77	243,737,506.82
	2	CHIKUN	209,983,421.53	-	167,692.92	44,314,173.31	254,465,287.76
	3	GIWA	173,778,050.16	-	138,779.28	39,195,092.85	213,111,922.29
	4	GWAGWADA	133,806,612.54	-	106,858.06	28,211,620.65	162,125,091.26
	5	IGABI	219,972,030.51	-	175,669.83	48,191,756.48	268,339,456.82
	6	IKARA	147,361,417.87	-	117,682.94	33,407,966.23	180,887,067.04
	7	JABA	128,498,866.54	-	102,619.29	30,996,230.75	159,597,716.58
	8	JEMA'A	171,216,314.48	-	136,733.48	38,713,859.37	210,066,907.33
	9	KACHIA	188,869,405.19	-	150,831.25	36,557,880.84	225,578,117.27
	10	KADUNA NORTH	178,425,095.70	-	142,490.42	43,653,759.81	222,221,345.93
	11	KADUNA SOUTH	190,496,700.33	-	152,130.81	46,450,069.17	237,098,900.30
	12	KAGARKO	164,622,307.86	-	131,467.50	36,349,483.97	201,103,259.33
	13	KAURA	142,623,449.89	-	113,899.19	35,200,579.71	177,937,928.79
	14	KAURU	146,855,339.98	-	117,278.78	31,911,587.88	178,884,206.64
	15	KUBAU	169,999,432.27	-	135,761.67	38,920,942.42	209,056,136.37
	16	KUDAN	131,857,263.78	-	105,301.31	29,971,138.38	161,933,703.47
	17	LERE	183,469,234.83	-	146,518.67	41,993,779.59	225,609,533.09
	18	MAKARFI	123,403,997.70	-	98,550.53	30,425,782.64	153,928,330.87
	19	SABON GARI	162,831,417.57	-	130,037.29	39,222,870.76	202,184,325.62
	20	SANGA	136,522,267.63	-	109,026.79	30,618,100.86	167,249,395.27
	21	SOBA	174,016,088.30	-	138,969.38	39,623,210.47	213,778,268.15
	22	ZANGON KATAF	194,688,920.18	-	155,478.72	41,068,412.41	235,912,811.31
	23	ZARIA	198,794,208.14	-	158,757.20	46,813,434.23	245,766,399.57
KADUNA TOTAL			3,878,600,480.09	-	3,097,453.26	868,875,684.54	4,750,573,617.89

KANO	1	AJINGI	127,570,243.23	-	101,877.69	31,597,347.11	159,269,468.04
	2	ALBASU	130,665,455.15	-	104,349.53	32,599,353.79	163,369,158.47
	3	BAGWAI	119,141,151.98	-	95,146.21	30,891,012.48	150,127,310.67
	4	BEBEJI	129,251,678.72	-	103,220.49	32,518,397.46	161,873,296.66
	5	BICHI	156,657,289.46	-	125,106.63	38,038,943.75	194,821,339.84
	6	BUNKURE	124,809,633.14	-	99,673.07	31,394,268.09	156,303,574.29
	7	DALA	201,456,323.37	-	160,883.17	46,902,723.87	248,519,930.42
	8	DANBATTA	137,255,373.44	-	109,612.24	33,713,911.05	171,078,896.73
	9	DAWAKIN KUDU	147,544,198.56	-	117,828.91	34,803,818.54	182,465,846.01
	10	DAWAKIN TOFA	148,577,556.33	-	118,654.15	36,210,606.89	184,906,817.37
	11	DOGUWA	137,710,860.46	-	109,976.00	30,161,154.22	167,981,990.68
	12	FAGGE	134,913,114.35	-	107,741.71	33,142,086.56	168,162,942.62
	13	GABASAWA	140,965,130.03	-	112,574.86	33,907,042.58	174,984,747.47
	14	GARKO	125,741,528.55	-	100,417.28	30,869,303.17	156,711,249.00
	15	GARUN MALLAM	125,085,378.84	-	99,893.28	27,991,036.48	153,176,308.60
	16	GAYA	135,188,632.93	-	107,961.74	33,278,974.08	168,575,568.75
	17	GEZAWA	154,376,047.19	-	123,284.83	38,349,881.14	192,849,213.15
	18	GWALE	185,601,948.13	-	148,221.86	43,354,283.88	229,104,453.87
	19	GWARZO	127,605,924.28	-	101,906.19	32,213,591.23	159,921,421.70
	20	KABO	122,956,806.81	-	98,193.40	30,326,758.10	153,381,758.30
	21	KANO MUNICIPAL	179,149,338.02	-	143,068.80	43,571,126.74	222,863,533.56
	22	KARAYE	119,230,844.77	-	95,217.84	29,549,664.88	148,875,727.49
	23	KIBIYA	120,328,346.39	-	96,094.31	29,257,433.79	149,681,874.48
	24	KIRU	155,238,044.92	-	123,973.22	37,268,294.51	192,630,312.65
	25	KUMBOTSO	158,618,859.95	-	126,673.14	39,220,130.45	197,965,663.54
		3,545,639,708.99	-		861,131,144.83	4,409,602,404.35	

KANO	26	KUNCHI	121,632,086.52	-	97,135.48	27,648,442.29	149,377,664.28
	27	KURA	119,118,401.04	-	95,128.04	29,749,490.64	148,963,019.73
	28	MADOBI	119,226,229.70	-	95,214.16	29,250,364.18	148,571,808.04
	29	MAKODA	141,302,867.95	-	112,844.58	34,616,755.60	176,032,468.13
	30	MINJIBIR	142,408,277.13	-	113,727.36	34,078,402.24	176,600,406.73
	31	NASSARAWA	246,220,137.15	-	196,631.59	58,032,155.21	304,448,923.95
	32	RANO	123,326,230.11	-	98,488.42	29,801,918.31	153,226,636.84
	33	RIMIN GADO	122,052,399.42	-	97,471.14	27,258,800.83	149,408,671.39
	34	ROGO	146,099,813.32	-	116,675.42	34,951,028.94	181,167,517.68
	35	SHANONO	120,546,427.96	-	96,268.47	29,499,614.60	150,142,311.02
	36	SUMAILA	152,573,541.02	-	121,845.34	36,572,595.57	189,267,981.93
	37	TAKAI	133,984,028.41	-	106,999.75	33,387,020.13	167,478,048.28
	38	TARAUNI	139,323,778.62	-	111,264.07	34,552,190.74	173,987,233.43
	39	TOFA	109,683,135.36	-	87,593.03	26,817,357.33	136,588,085.72
	40	TSANYAWA	120,929,551.91	-	96,574.43	30,567,750.21	151,593,876.55
	41	TUDUN WADA	149,110,432.21	-	119,079.70	35,201,280.35	184,430,792.27
	42	UNGOGO	174,335,695.68	-	139,224.62	43,829,636.45	218,304,556.75
	43	WARAWA	113,771,818.72	-	90,858.26	28,760,121.65	142,622,798.64
	44	WUDIL	133,779,821.37	-	106,836.67	32,288,791.78	166,175,449.81
	KANO TOTAL			6,175,064,382.59	-	4,931,411.05	1,497,994,861.88

KATSINA	1	BAKORI	135,939,875.15	-	108,561.69	28,436,150.24	164,484,587.07
	2	BATAGARAWA	140,078,071.63	-	111,866.45	30,638,612.97	170,828,551.06
	3	BATSARI	152,391,708.40	-	121,700.13	32,165,334.31	184,678,742.85
	4	BAURE	142,882,382.44	-	114,105.98	31,442,545.65	174,439,034.07
	5	BINDAWA	133,626,204.05	-	106,713.99	28,622,900.36	162,355,818.39
	6	CHARANCHI	124,991,909.81	-	99,818.63	27,700,536.19	152,792,264.63
	7	DAN-MUSA	125,400,949.89	-	100,145.29	26,203,907.58	151,705,002.76
	8	DANDUME	134,266,779.26	-	107,225.55	28,208,921.95	162,582,926.76
	9	DANJA	125,935,855.26	-	100,572.47	26,955,412.59	152,991,840.32
	10	DAURA	151,840,048.35	-	121,259.58	32,837,447.06	184,798,754.98
	11	DUTSI	125,316,189.38	-	100,077.60	26,600,055.58	152,016,322.56
	12	DUTSINMA	139,185,174.53	-	111,153.38	29,706,176.19	169,002,504.10
	13	FASKARI	151,680,286.50	-	121,131.99	31,355,583.29	183,157,001.78
	14	FUNTUA	151,325,626.71	-	120,848.76	33,203,439.76	184,649,915.23
	15	INGAWA	132,145,919.50	-	105,531.83	29,711,306.34	161,962,757.67
	16	JIBIA	148,872,329.19	-	118,889.55	29,710,993.53	178,702,212.27
	17	KAFUR	153,678,847.51	-	122,728.04	31,784,076.28	185,585,651.83
	18	KAITA	147,112,908.64	-	117,484.48	30,627,727.04	177,858,120.15
	19	KANKARA	161,326,084.01	-	128,835.13	34,465,207.41	195,920,126.56
	20	KANKIA	128,467,589.25	-	102,594.31	28,565,217.41	157,135,400.97
	21	KATSINA	176,933,822.83	-	141,299.48	39,014,778.20	216,089,900.52
	22	KURFI	124,498,242.72	-	99,424.39	26,447,277.09	151,044,944.20
	23	KUSADA	117,617,836.39	-	93,929.69	25,301,500.97	143,013,267.05
	24	MAIADUA	143,080,335.01	-	114,264.06	31,677,344.05	174,871,943.12
	25	MALUMFASHI	142,382,114.84	-	113,706.46	30,535,071.45	173,030,892.75
	26	MANI	135,059,668.09	-	107,858.75	30,162,572.21	165,330,099.05
	27	MASHI	137,896,228.13	-	110,124.03	29,922,831.35	167,929,183.51
	28	MATAZU	116,152,003.66	-	92,759.08	26,306,135.29	142,550,898.03
	29	MUSAWA	138,983,221.03	-	110,992.10	29,833,992.10	168,928,205.23
	30	RIMI	125,371,230.65	-	100,121.56	28,709,737.60	154,181,089.81
	31	SABUWA	129,895,585.15	-	103,734.71	27,602,750.45	157,602,070.31
	32	SAFANA	139,375,296.30	-	111,305.22	30,588,812.94	170,075,414.46
	33	SANDAMU	135,080,916.97	-	107,875.72	27,680,140.70	162,868,933.39
	34	ZANGO	132,390,381.71	-	105,727.06	28,772,237.89	161,268,346.66
KATSINA TOTAL			4,701,181,622.90	-	3,754,367.17	1,011,496,734.01	5,716,432,724.09
KEBBI	1	ALIERU	106,000,191.79	-	84,651.83	23,293,021.07	129,377,864.70
	2	AREWA	173,200,115.84	-	138,317.74	30,679,004.00	204,017,437.58
	3	ARGUNGU	145,885,029.43	-	116,503.89	31,395,598.94	177,397,132.26
	4	AUGIE	120,452,659.78	-	96,193.58	26,503,371.40	147,052,224.76
	5	BAGUDO	160,419,462.43	-	128,111.10	34,044,072.27	194,591,645.80
	6	BIRNIN -KEBBI	196,263,508.10	-	156,736.19	35,958,683.31	232,378,927.60
	7	BUNZA	133,708,896.85	-	106,780.03	26,764,508.75	160,580,185.62
	8	DANDI KAMBA	142,046,283.80	-	113,438.27	28,191,692.59	170,351,414.66
	9	DANKO /WASAGU	176,466,073.59	-	140,925.94	35,757,418.61	212,364,418.13
	10	FAKAI	122,874,626.24	-	98,127.77	26,748,930.60	149,721,684.61
	11	GWANDU	129,787,673.74	-	103,648.53	28,613,741.61	158,505,063.88
	12	JEGA	143,184,015.22	-	114,346.86	31,262,214.94	174,560,577.02
	13	KALGO	119,160,376.62	-	95,161.57	24,508,617.34	143,764,155.52
	14	KOKO/BESSE	136,744,319.66	-	109,204.12	28,838,092.01	165,691,615.78
	15	MAIYAMA	158,200,229.81	-	126,338.82	30,156,979.55	188,483,548.18
	16	NGASKI	126,749,041.74	-	101,221.88	26,971,278.99	153,821,542.60
	17	SAKABA	124,907,228.04	-	99,751.01	24,792,277.32	149,799,256.37
	18	SHANGA	129,622,388.12	-	103,516.54	27,120,178.58	156,846,083.24
	19	SURU	156,825,748.90	-	125,241.16	28,564,379.52	185,515,369.58
	20	YAURI	120,509,746.01	-	96,239.17	25,407,895.81	146,013,881.00
	21	ZURU	143,942,609.13	-	114,952.68	29,522,654.76	173,580,216.57
KEBBI TOTAL			2,966,950,224.83	-	2,369,408.68	605,094,611.96	3,574,414,245.46

KOGI	1	ADAVI	153,751,370.23	(4,284,409.31)	122,785.96	32,614,880.93	182,204,627.81
	2	AJAKUTA	135,950,907.64	(4,284,409.31)	108,570.50	27,617,798.04	159,392,866.87
	3	ANKPA	171,576,633.88	(4,284,409.31)	137,021.23	36,691,413.98	204,120,659.78
	4	BASSA	135,852,621.47	(4,284,409.31)	108,492.01	28,723,408.81	160,400,112.97
	5	DEKINA	185,752,730.50	(4,284,409.31)	148,342.27	36,250,908.92	217,867,572.38
	6	IBAJI	144,424,107.41	(4,284,409.31)	115,337.20	27,981,163.10	168,236,198.41
	7	IDAH	121,184,942.29	(4,284,409.31)	96,778.39	24,958,501.34	141,955,812.71
	8	IGALAMELA	142,004,714.87	(4,284,409.31)	113,405.07	29,225,600.84	167,059,311.47
	9	IJUMU	139,264,575.26	(4,284,409.31)	111,216.79	27,468,147.69	162,559,530.44
	10	KABBA/BUNU	147,234,252.03	(4,284,409.31)	117,581.38	29,064,564.06	172,131,988.16
	11	KOGI	129,608,636.94	(4,284,409.31)	103,505.55	27,216,081.95	152,643,815.14
	12	KOTON KARFE	165,472,290.35	(4,284,409.31)	132,146.30	32,181,132.66	193,501,159.99
	13	MOPA-MURO	109,221,587.27	(4,284,409.31)	87,224.44	22,720,127.53	127,744,529.93
	14	OFU	158,791,788.18	(4,284,409.31)	126,811.24	31,987,688.31	186,621,878.43
	15	OGORI/MAGONGO	106,034,863.28	(4,284,409.31)	84,679.52	22,443,912.52	124,279,046.01
	16	OKEHI	153,726,386.16	(4,284,409.31)	122,766.01	32,477,555.46	182,042,298.32
	17	OKENE	192,259,751.80	(4,284,409.31)	153,538.78	40,001,426.93	228,130,308.20
	18	OLAMABORO	145,228,499.99	(4,284,409.31)	115,979.59	29,984,613.40	171,044,683.66
	19	OMALA	137,509,016.16	(4,284,409.31)	109,814.80	26,746,985.67	160,081,407.33
	20	YAGBA EAST	147,442,910.54	(4,284,409.31)	117,748.02	29,288,351.39	172,564,600.64
	21	YAGBA WEST	144,267,795.80	(4,284,409.31)	115,212.37	28,733,231.18	168,831,830.03
KOGI TOTAL			3,066,560,382.05	(89,972,595.51)	2,448,957.42	624,377,494.71	3,603,414,238.67
KWARA	1	ASA	124,597,243.28	-	99,503.45	28,261,362.26	152,958,108.99
	2	BARUTEN	204,892,943.49	-	163,627.66	33,455,580.70	238,512,151.85
	3	EDU	157,037,579.88	-	125,410.33	32,955,703.49	190,118,693.70
	4	EKITI	95,632,392.64	-	76,372.10	23,782,800.31	119,491,565.04
	5	IFELODUN	165,932,181.24	-	132,513.56	33,241,803.43	199,306,498.23
	6	ILORIN EAST	142,616,599.42	-	113,893.72	33,133,444.56	175,863,937.71
	7	ILORIN SOUTH	144,153,609.71	-	115,121.18	33,407,532.43	177,676,263.32
	8	ILORIN WEST	169,988,732.67	-	135,753.13	43,165,773.68	213,290,259.48
	9	IREPODUN	122,890,709.07	-	98,140.61	29,648,693.56	152,637,543.24
	10	KAIAMA	163,423,393.25	-	130,510.04	28,119,282.01	191,673,185.30
	11	MORO	129,550,520.94	-	103,459.14	27,157,565.81	156,811,545.89
	12	OFFA	115,071,025.47	-	91,895.81	25,961,489.16	141,124,410.43
	13	OKE-ERO	96,281,864.07	-	76,890.77	23,956,036.85	120,314,791.69
	14	OSIN	95,873,582.64	-	76,564.72	24,088,607.54	120,038,754.89
	15	OYUN	109,471,682.17	-	87,424.17	26,247,964.47	135,807,070.81
	16	PATEGI	132,498,616.98	-	105,813.50	27,378,099.87	159,982,530.35
KWARA TOTAL			2,169,912,676.93	-	1,732,893.89	473,961,740.11	2,645,607,310.93

LAGOS	1	AGEGE	185,936,948.69	-	148,489.39	228,499,463.13	414,584,901.21
	2	AJEROMI/IFELODUN	238,997,372.46	-	190,863.48	242,523,928.01	481,712,163.94
	3	ALIMOSHO	385,428,838.86	-	307,803.76	279,661,801.59	665,398,444.21
	4	AMOWO-ODOFIN	150,642,358.63	-	120,303.10	219,629,739.54	370,392,401.27
	5	APAPA	126,651,970.31	-	101,144.36	213,323,153.54	340,076,268.21
	6	BADAGRY	141,592,230.19	-	113,075.66	214,807,832.64	356,513,138.49
	7	EPE	130,003,299.46	-	103,820.73	211,073,831.23	341,180,951.42
	8	ETI-OSA	156,835,150.43	-	125,248.67	217,729,017.45	374,689,416.55
	9	IBEJU-LEKKI	104,724,565.85	-	83,633.12	207,074,313.05	311,882,512.02
	10	IFAKO/IJAYE	178,565,928.72	-	142,602.88	226,493,635.45	405,202,167.05
	11	IKEJA	154,361,411.73	-	123,273.14	219,318,802.15	373,803,487.02
	12	IKORODU	212,239,284.93	-	169,494.45	233,234,219.97	445,642,999.35
	13	KOSOFE	229,629,192.54	-	183,382.05	241,353,251.87	471,165,826.46
	14	LAGOS ISLAND	123,612,944.85	-	98,717.39	212,827,342.92	336,539,005.16
	15	LAGOS MAINLAND	149,158,870.47	-	119,118.39	219,601,836.51	368,879,825.36
	16	MUSHIN	223,302,035.38	-	178,329.17	239,327,216.39	462,807,580.94
	17	OJO	216,674,208.56	-	173,036.19	237,141,395.37	453,988,640.12
	18	OSHODI/ISOLO	221,242,487.02	-	176,684.42	238,607,743.56	460,026,914.99
	19	SOMOLU	171,110,376.51	-	136,648.88	224,916,738.70	396,163,764.08
	20	SURULERE	195,728,498.11	-	156,308.93	231,254,481.00	427,139,288.03
LAGOS TOTAL			3,696,437,973.69	-	2,951,978.14	4,558,399,744.05	8,257,789,695.88
NASSARAWA	1	AKWANGA	128,065,409.05	(3,018,317.48)	102,273.13	27,063,062.05	152,212,426.75
	2	AWE	144,352,839.52	(3,018,317.48)	115,280.29	27,009,508.25	168,459,310.57
	3	DOMA	147,804,493.51	(3,018,317.48)	118,036.78	28,700,769.90	173,604,982.70
	4	KARU	174,389,160.31	(3,018,317.48)	139,267.31	32,821,785.13	204,331,895.28
	5	KEANA	124,521,365.18	(3,018,317.48)	99,442.86	24,924,851.37	146,527,341.92
	6	KEFFI	117,091,712.08	(3,018,317.48)	93,509.53	25,763,881.81	139,930,785.94
	7	KOKONA	133,787,797.92	(3,018,317.48)	106,843.04	26,832,768.18	157,709,091.66
	8	LAFIA	209,345,641.72	(3,018,317.48)	167,183.59	40,656,844.24	247,151,352.06
	9	NASARAWA	194,009,932.26	(3,018,317.48)	154,936.48	31,843,176.96	222,989,728.22
	10	NASARAWA EGGON	148,414,644.37	(3,018,317.48)	118,524.05	29,296,493.40	174,811,344.34
	11	OBI	142,061,495.30	(3,018,317.48)	113,450.42	29,280,539.87	168,437,168.11
	12	TOTO	150,930,142.17	(3,018,317.48)	120,532.92	27,416,354.49	175,448,712.11
	13	WAMBA	121,161,468.37	(3,018,317.48)	96,759.64	24,527,014.18	142,766,924.70
NASSARAWA TOTAL			1,935,936,101.76	(39,238,127.24)	1,546,040.02	376,137,049.82	2,274,381,064.37

NIGER	1	AGAIE	133,226,038.91	-	106,394.41	27,433,434.17	160,765,867.49
	2	AGWARA	114,383,638.21	-	91,346.86	22,710,314.02	137,185,299.10
	3	BIDA	130,993,012.31	-	104,611.12	30,891,533.40	161,989,156.83
	4	BORGU	213,237,381.57	-	170,291.53	29,877,014.15	243,284,687.25
	5	BOSSO	127,996,954.23	-	102,218.46	28,337,592.55	156,436,765.25
	6	EDATI	134,807,920.68	-	107,657.71	29,148,532.27	164,064,110.66
	7	GBAKO	127,688,401.63	-	101,972.05	27,093,029.68	154,883,403.36
	8	GURARA	114,097,676.89	-	91,118.49	24,809,985.99	138,998,781.37
	9	KATCHA	123,117,961.60	-	98,322.10	26,762,072.18	149,978,355.88
	10	KONTAGORA	135,587,460.45	-	108,280.25	28,624,443.24	164,320,183.93
	11	LAPAI	132,441,113.58	-	105,767.57	26,008,252.34	158,555,133.49
	12	LAVUN	154,111,238.08	-	123,073.35	32,251,399.61	186,485,711.04
	13	MAGAMA	157,867,092.87	-	126,072.78	30,483,123.09	188,476,288.73
	14	MARIGA	174,800,769.59	-	139,596.03	31,595,302.95	206,535,668.57
	15	MASHEGU	206,254,039.84	-	164,714.63	32,570,782.98	238,989,537.45
	16	MINNA	130,627,325.98	-	104,319.08	31,720,366.10	162,452,011.16
	17	MOKWA	177,300,585.40	-	141,592.38	34,442,350.78	211,884,528.56
	18	MUYA	119,762,736.00	-	95,642.61	25,603,095.30	145,461,473.91
	19	PAIKORO	137,833,115.34	-	110,073.63	29,008,704.29	166,951,893.26
	20	RAFI	158,975,062.14	-	126,957.60	30,500,390.43	189,602,410.18
	21	RIJAU	149,552,690.04	-	119,432.89	30,132,771.10	179,804,894.03
	22	SHIRORO	176,794,193.83	-	141,187.98	33,845,939.09	210,781,320.89
	23	SULEJA	129,294,033.36	-	103,254.31	32,668,130.78	162,065,418.46
	24	TAFA	105,224,820.66	-	84,032.62	24,345,143.98	129,653,997.25
	25	WUSHISHI	117,293,128.59	-	93,670.38	24,234,970.79	141,621,769.76
NIGER TOTAL			3,583,268,391.79	-	2,861,600.83	725,098,675.26	4,311,228,667.88
OGUN	1	ABEOKUTA NORTH	131,686,725.50	(5,788,847.52)	105,165.12	34,099,195.85	160,102,238.95
	2	ABEOKUTA SOUTH	135,946,394.57	(5,788,847.52)	108,566.89	37,161,585.03	167,427,698.97
	3	ADO-ODO/OTA	208,954,108.90	(5,788,847.52)	166,870.91	54,446,888.45	257,779,020.73
	4	EGBADO NORTH	137,389,080.73	(5,788,847.52)	109,719.02	32,879,032.50	164,588,984.73
	5	EGBADO SOUTH	123,125,162.84	(5,788,847.52)	98,327.85	32,067,216.90	149,501,860.06
	6	EWEKORO	93,658,207.49	(5,788,847.52)	74,795.51	24,954,195.70	112,898,351.19
	7	REMO NORTH	91,239,644.66	(5,788,847.52)	72,864.05	25,251,682.08	110,775,343.26
	8	IFO	204,874,755.45	(5,788,847.52)	163,613.13	54,338,779.84	253,588,300.90
	9	IJEBU EAST	121,925,955.24	(5,788,847.52)	97,370.16	28,397,655.22	144,632,133.10
	10	IJEBU NORTH	152,334,559.02	(5,788,847.52)	121,654.49	39,292,350.73	185,959,716.73
	11	IJEBU ODE	117,526,178.95	(5,788,847.52)	93,856.49	31,140,160.52	142,971,348.44
	12	IKENNE	106,179,761.73	(5,788,847.52)	84,795.24	28,931,879.44	129,407,588.89
	13	IJEBU NORTH EAST	95,748,447.42	(5,788,847.52)	76,464.78	25,734,855.00	115,770,919.69
	14	IMEKO-AFON	110,074,999.81	(5,788,847.52)	87,905.98	26,647,209.11	131,021,267.38
	15	IPOKIA	115,294,551.39	(5,788,847.52)	92,074.32	30,914,558.86	140,512,337.05
	16	OBAFEMI/OWODE	139,794,990.36	(5,788,847.52)	111,640.38	35,821,050.74	169,938,833.96
	17	ODEDAH	117,355,102.58	(5,788,847.52)	93,719.87	28,350,920.77	140,010,895.70
	18	ODOGBOLU	109,069,359.72	(5,788,847.52)	87,102.87	29,456,656.66	132,824,271.73
	19	OGUN WATERSIDE	103,598,680.45	(5,788,847.52)	82,733.98	26,066,500.69	123,959,067.61
	20	SHAGAMU	140,514,048.09	(5,788,847.52)	112,214.62	37,357,657.01	172,195,072.21
OGUN TOTAL			2,556,290,714.91	(115,776,950.40)	2,041,455.68	663,310,031.09	3,105,865,251.29

ONDO	1	AKOKO NORTH EAST	135,444,245.94	(2,620,951.49)	108,165.88	30,288,482.45	163,219,942.78
	2	AKOKO NORTH WEST	143,278,290.12	(2,620,951.49)	114,422.15	32,689,832.50	173,461,593.28
	3	AKOKO SOUTH WEST	145,869,092.76	(2,620,951.49)	116,491.17	33,671,693.94	177,036,326.38
	4	AKOKO SOUTH EAST	108,193,608.87	(2,620,951.49)	86,403.50	24,471,200.54	130,130,261.41
	5	AKURE NORTH	113,373,808.27	(2,620,951.49)	90,540.41	27,546,853.04	138,390,250.23
	6	AKURE SOUTH	174,228,882.03	(2,620,951.49)	139,139.32	41,412,283.14	213,159,353.00
	7	IDANRE	122,706,190.67	(2,620,951.49)	97,993.26	27,386,504.44	147,569,736.88
	8	IFEDORE	123,627,049.08	(2,620,951.49)	98,728.65	30,345,915.15	151,450,741.40
	9	OKITIPUPA	148,629,900.47	(2,620,951.49)	118,695.95	33,926,887.83	180,054,532.76
	10	ILAJE	161,281,681.28	(2,620,951.49)	128,799.67	37,496,098.69	196,285,628.15
	11	ESE-EDO	123,404,561.82	(2,620,951.49)	98,550.98	29,010,260.77	149,892,422.07
	12	ILE-OLUJI-OKEIGBO	127,731,810.44	(2,620,951.49)	102,006.72	30,129,635.37	155,342,501.04
	13	IRELE	118,703,265.15	(2,620,951.49)	94,796.52	28,396,394.04	144,573,504.21
	14	ODIGBO	148,454,631.29	(2,620,951.49)	118,555.98	33,725,810.81	179,678,046.59
	15	ONDO EAST	98,524,660.50	(2,620,951.49)	78,681.87	23,991,468.57	119,973,859.45
	16	ONDO WEST	162,834,446.56	(2,620,951.49)	130,039.71	37,061,724.79	197,405,259.56
	17	OSE	131,200,388.17	(2,620,951.49)	104,776.73	28,379,814.88	157,064,028.29
	18	OWO	153,932,816.05	(2,620,951.49)	122,930.86	33,008,527.69	184,443,323.10
ONDO TOTAL			2,441,419,329.47	(47,177,126.82)	1,949,719.31	562,939,388.65	2,959,131,310.61
OSUN	1	ATAKUMOSA EAST	96,200,809.59	(2,734,288.18)	76,826.04	23,863,164.49	117,406,511.94
	2	ATAKUMOSA WEST	96,470,666.18	(2,734,288.18)	77,041.55	23,390,564.69	117,203,984.23
	3	AIYEDADE	120,186,245.49	(2,734,288.18)	95,980.83	28,505,015.49	146,052,953.63
	4	AIYEDIRE	106,241,984.51	(2,734,288.18)	84,844.93	23,841,204.93	127,433,746.19
	5	BOLUWADURO	100,538,252.30	(2,734,288.18)	80,289.92	23,523,948.69	121,408,202.73
	6	BORIPE	114,508,131.22	(2,734,288.18)	91,446.28	27,814,696.95	139,679,986.27
	7	EDE NORTH	95,974,827.18	(2,734,288.18)	76,645.57	24,340,769.32	117,657,953.89
	8	EDE SOUTH	99,674,785.18	(2,734,288.18)	79,600.36	23,853,029.31	120,873,126.67
	9	EGBEDORE	98,035,096.95	(2,734,288.18)	78,290.90	23,752,928.74	119,132,028.42
	10	EJIGBO	111,289,207.49	(2,734,288.18)	88,875.64	27,394,462.26	136,038,257.22
	11	IFE CENTRAL	117,836,420.20	(2,734,288.18)	94,104.25	29,559,950.35	144,756,186.62
	12	IFE EAST	136,191,746.68	(2,734,288.18)	108,762.83	30,863,322.30	164,429,543.63
	13	IFE NORTH	126,950,352.39	(2,734,288.18)	101,382.65	28,711,598.04	153,029,044.90
	14	IFE SOUTH	110,661,388.99	(2,734,288.18)	88,374.27	27,563,194.28	135,578,669.36
	15	IFEDAYO	86,960,071.65	(2,734,288.18)	69,446.38	21,414,516.92	105,709,746.77
	16	IFELODUN	112,056,282.40	(2,734,288.18)	89,488.23	25,148,893.72	134,560,376.17
	17	ILA	98,792,933.84	(2,734,288.18)	78,896.11	22,978,025.22	119,115,567.00
	18	ILESHE EAST	102,992,703.07	(2,734,288.18)	82,250.05	25,764,387.08	126,105,052.02
	19	ILESHE WEST	109,140,789.70	(2,734,288.18)	87,159.92	25,574,759.07	132,068,420.51
	20	IREPODUN	108,010,939.81	(2,734,288.18)	86,257.62	26,572,136.10	131,935,045.35
	21	IREWOLE	116,863,766.16	(2,734,288.18)	93,327.49	28,080,026.02	142,302,831.49
	22	ISOKAN	106,073,250.21	(2,734,288.18)	84,710.18	25,551,110.31	128,974,782.52
	23	IWO	130,431,946.47	(2,734,288.18)	104,163.05	31,069,154.09	158,870,975.43
	24	OBOKUN	108,162,453.16	(2,734,288.18)	86,378.62	26,385,323.41	131,899,867.01
	25	ODO-OTIN	142,502,686.10	(2,734,288.18)	113,802.75	27,486,367.09	167,368,567.77
	26	OLA-OLUWA	97,539,765.97	(2,734,288.18)	77,895.33	23,887,939.38	118,771,312.50
	27	OLORUNDA	117,978,997.72	(2,734,288.18)	94,218.12	27,339,406.95	142,678,334.60
	28	ORIADE	118,357,280.25	(2,734,288.18)	94,520.21	28,393,966.42	144,111,478.71
	29	OROLU	104,299,464.46	(2,734,288.18)	83,293.63	25,544,854.02	127,193,323.93
	30	OSOGBO	116,040,963.35	(2,734,288.18)	92,670.40	28,899,286.60	142,298,632.18
OSUN TOTAL			3,306,964,208.71	(82,028,645.40)	2,640,944.10	787,068,002.21	4,014,644,509.62

OYO	1	AFIJO	114,206,367.81	(2,536,017.62)	91,205.29	31,926,797.76	143,688,353.24
	2	AKINYELE	132,627,663.02	(2,536,017.62)	105,916.55	36,755,774.26	166,953,336.21
	3	ATIBA	132,111,644.50	(2,536,017.62)	105,504.46	34,149,593.42	163,830,724.76
	4	ATISBO	141,542,083.42	(2,536,017.62)	113,035.61	30,464,015.66	169,583,117.07
	5	EGBEDA	143,608,642.51	(2,536,017.62)	114,685.97	41,148,562.54	182,335,873.39
	6	IBADAN NORTH	147,600,452.75	(2,536,017.62)	117,873.83	42,726,522.86	187,908,831.82
	7	IBADAN NORTH EAST	160,019,605.28	(2,536,017.62)	127,791.78	44,203,256.48	201,814,635.92
	8	IBADAN NORTH WEST	117,768,556.97	(2,536,017.62)	94,050.06	33,094,283.19	148,420,872.60
	9	IBADAN SOUTH EAST	139,766,423.20	(2,536,017.62)	111,617.57	40,177,149.09	177,519,172.24
	10	IBADAN SOUTH WEST	146,329,022.52	(2,536,017.62)	116,858.47	41,211,876.15	185,121,739.51
	11	IBARAPA CENTRAL	105,830,385.91	(2,536,017.62)	84,516.23	29,975,212.07	133,354,096.59
	12	IBARAPA NORTH	110,368,434.53	(2,536,017.62)	88,140.31	29,857,155.97	137,777,713.20
	13	IDO	108,194,527.77	(2,536,017.62)	86,404.23	29,992,854.80	135,737,769.18
	14	SAKI WEST	160,697,432.78	(2,536,017.62)	128,333.09	40,925,150.58	199,214,898.84
	15	IFELOJU	109,580,636.35	(2,536,017.62)	87,511.18	30,929,107.92	138,061,237.83
	16	IREPO	114,989,323.78	(2,536,017.62)	91,830.56	31,199,817.39	143,744,954.11
	17	ISEYIN	150,235,490.94	(2,536,017.62)	119,978.18	39,606,575.86	187,426,027.36
	18	ITESIJAJU	129,904,901.03	(2,536,017.62)	103,742.15	31,581,388.24	159,054,013.80
	19	IWAJOWA	119,254,598.49	(2,536,017.62)	95,236.81	29,975,274.64	146,789,092.31
	20	OLORUNSOGO	107,680,102.44	(2,536,017.62)	85,993.41	28,647,628.30	133,877,706.53
	21	KAJOLA	132,984,292.33	(2,536,017.62)	106,201.36	36,107,497.96	166,661,974.03
	22	LAGELU	123,178,646.16	(2,536,017.62)	98,370.56	32,789,164.15	153,530,163.25
	23	OGBOMOSHO NORTH	127,520,842.88	(2,536,017.62)	101,838.24	35,965,042.34	161,051,705.84
	24	OGBOMOSHO SOUTH	109,167,141.33	(2,536,017.62)	87,180.96	29,839,826.06	136,558,130.72
	25	OGO-OLUWA	99,898,685.91	(2,536,017.62)	79,779.17	27,610,648.98	125,053,096.44
	26	OLUYOLE	132,421,398.19	(2,536,017.62)	105,751.83	36,215,606.57	166,206,738.97
	27	ONA-ARA	144,276,814.48	(2,536,017.62)	115,219.57	40,115,399.55	181,971,415.98
	28	ORELOPE	110,502,323.25	(2,536,017.62)	88,247.24	30,066,678.97	138,121,231.84
	29	ORI IRE	132,891,849.89	(2,536,017.62)	106,127.53	32,956,269.53	163,418,229.34
	30	OYO EAST	112,205,062.52	(2,536,017.62)	89,607.05	31,280,711.16	141,039,363.11
	31	OYO WEST	112,694,887.75	(2,536,017.62)	89,998.22	32,055,864.93	142,304,733.29
	32	SAKI EAST	112,147,648.99	(2,536,017.62)	89,561.20	30,428,417.39	140,129,609.95
	33	IFEDAPO	129,271,435.91	(2,536,017.62)	103,236.27	32,420,856.62	159,259,511.18
OYO TOTAL			4,171,477,325.61	(83,688,581.46)	3,331,344.92	1,126,399,981.39	5,217,520,070.46
PLATEAU	1	BARKIN LADI	152,486,871.37	-	121,776.13	30,060,101.02	182,668,748.52
	2	BASSA	153,821,709.47	-	122,842.13	30,785,329.63	184,729,881.24
	3	BOKKOS	153,151,414.68	-	122,306.83	30,259,488.84	183,533,210.36
	4	JOS EAST	116,271,407.95	-	92,854.43	24,450,402.66	140,814,665.04
	5	JOS NORTH	202,296,381.47	-	161,554.04	45,953,130.67	248,411,066.19
	6	JOS SOUTH	174,934,900.81	-	139,703.14	38,283,925.70	213,358,529.65
	7	KANAM	153,565,465.63	-	122,637.50	29,473,949.63	183,162,052.76
	8	KANKE	135,623,078.24	-	108,308.69	26,691,529.24	162,422,916.16
	9	LANGTANG NORTH	139,105,298.88	-	111,089.60	27,893,924.74	167,110,313.21
	10	LANGTANG SOUTH	131,961,535.55	-	105,384.58	25,745,641.44	157,812,561.57
	11	MANGU	182,321,975.77	-	145,602.47	37,546,622.46	220,014,200.69
	12	MIKANG	122,748,695.97	-	98,027.20	25,189,207.41	148,035,930.58
	13	PANKSHIN	163,871,884.36	-	130,868.21	31,087,257.97	195,090,010.54
	14	QUAN-PAN	163,634,871.43	-	130,678.93	31,415,337.58	195,180,887.93
	15	RIYOM	129,316,755.67	-	103,272.46	27,325,478.64	156,745,506.77
	16	SHENDAM	164,773,034.21	-	131,587.87	32,109,034.51	197,013,656.59
	17	WASE	175,072,082.35	-	139,812.70	29,212,186.65	204,424,081.69
PLATEAU TOTAL			2,614,957,363.81	-	2,088,306.91	523,482,548.77	3,140,528,219.50

RIVERS	1	AHOADA	116,485,360.74	-	93,025.30	38,582,457.03	155,160,843.06
	2	AHOADA WEST	145,539,411.70	-	116,227.88	43,755,028.72	189,410,668.30
	3	AKUKUTORU	134,072,326.17	-	107,070.26	37,910,469.41	172,089,865.83
	4	ANDONI	143,119,521.89	-	114,295.36	41,351,614.10	184,585,431.35
	5	ASARITORU	132,850,722.20	-	106,094.69	41,920,373.01	174,877,189.90
	6	BONNY	132,828,523.07	-	106,076.96	41,623,699.95	174,558,299.98
	7	DEGEMA	143,955,725.07	-	114,963.15	43,776,800.60	187,847,488.82
	8	ELEME	139,465,866.73	-	111,377.55	40,092,536.65	179,669,780.93
	9	EMOHUA	133,026,270.27	-	106,234.88	40,781,791.62	173,914,296.77
	10	ETCHE	155,994,712.05	-	124,577.49	43,756,843.05	199,876,132.59
	11	GONAKA	138,928,936.00	-	110,948.75	42,466,421.61	181,506,306.35
	12	IKWERRE	132,966,909.72	-	106,187.47	40,020,088.86	173,093,186.06
	13	KHANA	157,854,833.32	-	126,062.99	46,557,344.11	204,538,240.42
	14	OBIO/AKPOR	193,310,363.99	-	154,377.80	57,228,815.35	250,693,557.15
	15	OBJA/ODUAL	156,067,824.13	-	124,635.88	45,854,825.81	202,047,285.82
	16	OGBA/EGBEMA/NDONI	157,486,118.65	-	125,768.53	45,918,765.05	203,530,652.23
	17	OGU/BOLO	108,199,998.06	-	86,408.60	32,822,670.38	141,109,077.04
	18	OKRIKA	133,140,559.78	-	106,326.15	42,040,869.07	175,287,755.00
	19	OMUMMA	105,527,020.98	-	84,273.96	34,429,472.17	140,040,767.11
	20	OPOBO/NKORO	114,145,349.35	-	91,156.56	37,629,249.37	151,865,755.28
	21	OYIGBO	117,891,370.06	-	94,148.14	35,825,937.65	153,811,455.85
	22	PORT HARCOURT	218,939,581.35	-	174,845.31	62,003,987.80	281,118,414.46
	23	TAI	129,587,312.30	-	103,488.52	35,520,005.29	165,210,806.12
RIVERS TOTAL			3,241,384,617.57	-	2,588,572.19	971,870,066.67	4,215,843,256.44
SOKOTO	1	BINJI	121,412,042.13	(1,564,740.79)	96,959.75	25,561,742.90	145,506,003.99
	2	BODINGA	138,207,586.32	(1,564,740.79)	110,372.68	29,964,854.05	166,718,072.25
	3	DANGE-SHUNI	148,941,648.44	(1,564,740.79)	118,944.91	31,162,307.08	178,658,159.64
	4	GADA	161,715,228.96	(1,564,740.79)	129,145.90	34,523,246.20	194,802,880.27
	5	GORONYO	152,126,310.75	(1,564,740.79)	121,488.19	30,395,912.11	181,078,970.26
	6	GUDU	137,843,656.84	(1,564,740.79)	110,082.05	24,968,459.35	161,357,457.45
	7	GWADABAWA	157,437,125.49	(1,564,740.79)	125,729.41	33,465,370.89	189,463,485.00
	8	ILLELA	134,342,787.11	(1,564,740.79)	107,286.25	28,405,975.40	161,291,307.97
	9	ISA	152,066,028.46	(1,564,740.79)	121,440.04	28,131,574.72	178,754,302.43
	10	KEBBE	137,294,452.88	(1,564,740.79)	109,643.45	26,789,914.30	162,629,269.84
	11	KWARE	127,314,123.41	(1,564,740.79)	101,673.15	27,368,057.64	153,219,113.41
	12	RABAH	151,582,954.13	(1,564,740.79)	121,054.26	28,323,142.18	178,462,409.78
	13	SABON BIRNI	159,041,107.34	(1,564,740.79)	127,010.35	31,978,940.03	189,582,316.92
	14	SHAGARI	143,304,463.18	(1,564,740.79)	114,443.05	28,776,597.75	170,630,763.19
	15	SILAME	128,320,368.03	(1,564,740.79)	102,476.74	25,521,139.61	152,379,243.59
	16	SOKOTO NORTH	142,594,455.42	(1,564,740.79)	113,876.04	33,558,464.42	174,702,055.08
	17	SOKOTO SOUTH	141,442,506.33	(1,564,740.79)	112,956.09	31,185,330.21	171,176,051.84
	18	TAMBUWAL	158,375,509.79	(1,564,740.79)	126,478.80	33,063,279.42	190,000,527.22
	19	TANGAZA	146,015,837.48	(1,564,740.79)	116,608.36	26,113,922.65	170,681,627.70
	20	TURETA	132,876,542.60	(1,564,740.79)	106,115.31	23,268,376.34	154,686,293.46
	21	WAMAKKO	136,975,271.13	(1,564,740.79)	109,388.55	30,228,431.35	165,748,350.24
	22	WURNO	131,791,494.72	(1,564,740.79)	105,248.79	29,145,343.21	159,477,345.93
	23	YABO	123,554,497.29	(1,564,740.79)	98,670.71	26,186,370.44	148,274,797.66
SOKOTO TOTAL			3,264,575,998.23	(35,989,038.17)	2,607,092.84	668,086,752.23	3,899,280,805.13

TARABA	1	ARDO KOLA	122,636,794.18	-	97,937.84	24,354,140.24	147,088,872.25
	2	BALI	209,859,796.69	-	167,594.19	31,987,684.39	242,015,075.27
	3	DONGA	144,135,077.38	-	115,106.38	27,306,481.35	171,556,665.11
	4	GASHAKA	172,098,144.37	-	137,437.71	24,407,944.29	196,643,526.37
	5	GASSOL	185,925,450.12	-	148,480.20	34,228,310.46	220,302,240.79
	6	IBI	128,799,943.17	-	102,859.73	24,174,772.53	153,077,575.43
	7	JALINGO	123,883,405.26	-	98,933.38	27,665,216.76	151,647,555.40
	8	KARIM LAMIDU	192,283,987.12	-	153,558.14	31,168,674.06	223,606,219.31
	9	KURMI	136,875,294.03	-	109,308.71	24,642,555.00	161,627,157.74
	10	LAU	126,376,646.25	-	100,924.48	24,959,060.48	151,436,631.22
	11	SARDAUNA	188,594,147.01	-	150,611.43	32,957,533.76	221,702,292.20
	12	TAKUM	149,278,364.56	-	119,213.81	27,383,934.16	176,781,512.54
	13	USSA	128,302,762.74	-	102,462.68	25,940,046.04	154,345,271.46
	14	WUKARI	183,775,485.72	-	146,763.24	34,027,921.64	217,950,170.60
	15	YORRO	121,827,212.74	-	97,291.30	24,509,859.18	146,434,363.23
	16	ZING	132,158,121.17	-	105,541.57	26,884,307.21	159,147,969.95
TARABA TOTAL			2,446,810,632.51	-	1,954,024.81	446,598,441.55	2,895,363,098.86
YOBE	1	BADE	136,577,559.32	-	109,070.94	28,230,540.65	164,917,170.91
	2	BURSARI	151,136,591.02	-	120,697.80	26,312,488.66	177,569,777.47
	3	DAMATURU	126,545,141.67	-	101,059.05	24,991,786.79	151,637,987.50
	4	FIKA	141,684,422.65	-	113,149.29	28,049,921.69	169,847,493.62
	5	FUNE	198,723,241.68	-	158,700.53	38,301,783.87	237,183,726.08
	6	GEIDAM	164,690,241.58	-	131,521.75	29,326,203.93	194,147,967.26
	7	GUJBA	151,625,393.93	-	121,088.15	27,624,056.34	179,370,538.42
	8	GULAMI	131,731,366.92	-	105,200.77	25,961,260.79	157,797,828.48
	9	JAKUSKO	173,732,594.80	-	138,742.98	33,817,466.14	207,688,803.92
	10	KARASUWA	122,525,710.15	-	97,849.12	26,179,104.65	148,802,663.92
	11	MACHINA	117,360,149.57	-	93,723.90	23,339,626.93	140,793,500.41
	12	NANGERE	125,828,027.84	-	100,486.36	24,979,837.29	150,908,351.48
	13	NGURU	136,852,862.35	-	109,290.80	28,909,347.63	165,871,500.77
	14	POTISKUM	150,591,006.82	-	120,262.09	32,365,569.97	183,076,838.88
	15	TARMUA	139,671,652.67	-	111,541.89	24,315,482.34	164,098,676.90
	16	YUNUSARI	145,561,800.85	-	116,245.76	27,357,100.64	173,035,147.26
	17	YUSUFARI	145,215,895.09	-	115,969.52	26,435,236.98	171,767,101.59
YOBE TOTAL			2,460,053,658.91	-	1,964,600.70	476,496,815.27	2,938,515,074.88

36	ZAMFARA	1	ANKA	136,687,426.87	-	109,158.68	27,890,332.37	164,686,917.93
		2	BAKURA	132,347,591.99	-	105,692.89	30,682,199.76	163,135,484.63
		3	BUKKUYUM	156,191,836.74	-	124,734.92	32,229,254.03	188,545,825.69
		4	BUNGUDU	172,390,221.14	-	137,670.96	35,124,913.19	207,652,805.29
		5	GUMMI	150,047,315.58	-	119,827.90	31,785,433.14	181,952,576.61
		6	GUSAU	208,349,342.99	-	166,387.94	42,960,597.92	251,476,328.86
		7	KAURA NAMODA	158,232,286.95	-	126,364.42	36,592,012.14	194,950,663.51
		8	KIYAWA	143,559,767.77	-	114,646.94	30,163,803.95	173,838,218.65
		9	MARADUN	155,192,168.68	-	123,936.58	32,180,392.44	187,496,497.71
		10	MARU	204,841,006.24	-	163,586.18	37,250,986.68	242,255,579.10
		11	SHINKAFI	127,898,620.76	-	102,139.93	27,475,478.08	155,476,238.77
		12	TALATA MAFARA	147,725,020.96	-	117,973.31	32,451,039.35	180,294,033.62
		13	TSAFE	156,509,803.38	-	124,988.85	35,631,109.25	192,265,901.48
		14	ZURMI	172,850,520.77	-	138,038.56	37,372,170.93	210,360,730.26
ZAMFARA TOTAL				2,222,822,930.83	-	1,775,148.06	469,789,723.23	2,694,387,802.12
37	FCT-ABUJA	1	ABAJI	114,180,000.18	-	91,184.23	217,456,844.53	331,728,028.94
		2	ABUJA MUNICIPAL	291,474,515.00	-	232,771.77	262,509,795.10	554,217,081.87
		3	BWARI	164,179,623.50	-	131,113.97	228,015,702.63	392,326,440.10
		4	GWAGWALADA	140,704,113.96	-	112,366.41	223,670,962.63	364,487,443.00
		5	KUJE	133,692,833.24	-	106,767.20	219,891,978.52	353,691,578.96
		6	KWALI	137,521,522.10	-	109,824.79	219,170,628.80	356,801,975.70
				981,752,607.98	-	784,028.37	1,370,715,912.21	2,353,252,548.56
				108,049,921,740.56	(774,896,126.89)	86,288,748.64	29,190,481,209.80	136,551,795,572.11

**Summary of Distribution of Revenue Allocation to Local Government Councils by
Federation Account Allocation Committee for the month of April, 2018 Shared in May, 2018**

	1	2	3	4	5	6	7=(3+4+5+6)
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	Deduction	Distribution of 0.419 Billion Being Excess Bank Charges Recovered	Value Added Tax	Total Net Amount
			₦	₦	₦	₦	₦
1	ABIA	17	2,242,702,449.20	-	1,791,023.86	522,382,116.89	2,766,875,589.95
2	ADAMAWA	21	2,828,847,259.42	-	2,259,119.55	612,004,547.59	3,443,110,926.55
3	AKWA IBOM	31	3,767,858,318.69	-	3,009,014.48	851,278,632.54	4,622,145,965.71
4	ANAMBRA	21	2,844,134,649.92	-	2,271,328.07	685,447,204.80	3,531,853,182.79
5	BAUCHI	20	3,228,655,646.44	-	2,578,406.82	677,799,482.28	3,909,033,535.54
6	BAYELSA	8	1,314,181,027.66	-	1,049,505.96	316,198,450.69	1,631,428,984.30
7	BENUE	23	3,513,277,038.28	(139,538,498.52)	2,805,705.68	698,667,599.01	4,075,211,844.45
8	BORNO	27	3,814,366,018.41	-	3,046,155.57	770,269,707.76	4,587,681,881.74
9	CROSS RIVER	18	2,459,001,635.16	(38,551,266.10)	1,963,760.55	530,520,332.01	2,952,934,461.62
10	DELTA	25	3,150,857,920.60	-	2,516,277.50	792,788,513.63	3,946,162,711.74
11	EBONYI	13	1,819,010,933.51	(48,951,739.85)	1,452,663.50	394,297,766.06	2,165,809,623.23
12	EDO	18	2,410,832,780.41	-	1,925,292.87	561,788,877.55	2,974,546,950.82
13	EKITI	16	1,914,288,654.92	-	1,528,752.36	458,673,677.95	2,374,491,085.23
14	ENUGU	17	2,449,441,946.75	-	1,956,126.18	543,440,450.39	2,994,838,523.32
15	GOMBE	11	1,678,359,332.67	(53,983,557.43)	1,340,339.02	377,470,635.34	2,003,186,749.60
16	IMO	27	3,282,797,082.45	-	2,621,644.22	771,814,357.76	4,057,233,084.43
17	JIGAWA	27	3,448,887,420.91	-	2,754,284.08	817,444,597.92	4,269,086,302.92
18	KADUNA	23	3,878,600,480.09	-	3,097,453.26	868,875,684.54	4,750,573,617.89
19	KANO	44	6,175,064,382.59	-	4,931,411.05	1,497,994,861.88	7,677,990,655.53
20	KATSINA	34	4,701,181,622.90	-	3,754,367.17	1,011,496,734.01	5,716,432,724.09
21	KEBBI	21	2,966,950,224.83	-	2,369,408.68	605,094,611.96	3,574,414,245.46
22	KOGI	21	3,066,560,382.05	(89,972,595.51)	2,448,957.42	624,377,494.71	3,603,414,238.67
23	KWARA	16	2,169,912,676.93	-	1,732,893.89	473,961,740.11	2,645,607,310.93
24	LAGOS	20	3,696,437,973.69	-	2,951,978.14	4,558,399,744.05	8,257,789,695.88
25	NASSARAWA	13	1,935,936,101.76	(39,238,127.24)	1,546,040.02	376,137,049.82	2,274,381,064.37
26	NIGER	25	3,583,268,391.79	-	2,861,600.83	725,098,675.26	4,311,228,667.88
27	OGUN	20	2,556,290,714.91	(115,776,950.40)	2,041,455.68	663,310,031.09	3,105,865,251.29
28	ONDO	18	2,441,419,329.47	(47,177,126.82)	1,949,719.31	562,939,388.65	2,959,131,310.61
29	OSUN	30	3,306,964,208.71	(82,028,645.40)	2,640,944.10	787,068,002.21	4,014,644,509.62
30	OYO	33	4,171,477,325.61	(83,688,581.46)	3,331,344.92	1,126,399,981.39	5,217,520,070.46
31	PLATEAU	17	2,614,957,363.81	-	2,088,306.91	523,482,548.77	3,140,528,219.50
32	RIVERS	23	3,241,384,617.57	-	2,588,572.19	971,870,066.67	4,215,843,256.44
33	SOKOTO	23	3,264,575,998.23	(35,989,038.17)	2,607,092.84	668,086,752.23	3,899,280,805.13
34	TARABA	16	2,446,810,632.51	-	1,954,024.81	446,598,441.55	2,895,363,098.86
35	YOBE	17	2,460,053,658.91	-	1,964,600.70	476,496,815.27	2,938,515,074.88
36	ZAMFARA	14	2,222,822,930.83	-	1,775,148.06	469,789,723.23	2,694,387,802.12
37	FCT, ABUJA	6	981,752,607.98	-	784,028.37	1,370,715,912.21	2,353,252,548.56
	Total LGCs		108,049,921,740.56	(774,896,126.90)	86,288,748.64	29,190,481,209.80	136,551,795,572.11

Methodology

The Nigerian government financial system operates a structure where funds flow to the three systems of government from what is termed the FEDERATION ACCOUNT. The Federation Account serves as the central pocket through which our Governments – Federal, State, and Local Government – fund developmental projects as well as maintain their respective workforce.

The Flow of Revenue into the Federation Account included oil revenues and related taxes, revenues generated from the Nigerian Customs Service trade facilitation activities, company income tax (CIT), any sale of national assets, surplus and dividends from State Owned Enterprises (SOE)

Fundamentally, there are two components of the revenue allocation formula used for the disbursement of the Federation Account to the three tiers of government.

These are

1. Vertical Allocation Formula (VAF)
2. Horizontal Allocation Formula (HAF)

The Vertical Allocation Formula: This formula shows the percentage allocated to the three tiers of government i.e. federal, states and local governments. This formula is applied vertically to the total volume of disburseable revenue in the Federation Account at a particular point in time. The VAF allows every tier of government to know what is due to it; the Federal Government on one hand and the 36 States and the FCT and 774 Local Governments on the other.

The Horizontal Allocation Formula: The formula is applicable to States and Local Governments only. It provides the basis for sharing of the volume of revenue already allocated to the 36 States and 774 Local Governments. Through the application of the principles of horizontal allocation formula, the allocation due to each State or Local Government is determined.

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

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

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

State Government – 26.72%

Local Government – 20.60%

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

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

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

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

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

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

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

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

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

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

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

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

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

Acknowledgements/Contacts

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