



NATIONAL BUREAU OF STATISTICS

# Federation Account Allocation Committee (FAAC)

---

(JULY 2018 Disbursement)



**Report Date: August 2018**

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

# Contents

<b>Executive Summary</b> .....	1
<b>Federation Account Allocation Committee (FAAC) July 2018 Disbursement</b>	
Summary of Gross Revenue Allocation by FAAC for the Month of June, 2018 Shared in July, 2018 .....	2
Distribution of Revenue Allocation to FGN by FAAC for the Month of June, 2018 Shared in July, 2018 .....	4
<b>Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of June, 2018 Shared in July, 2018</b>	
Abia .....	6
Adamawa .....	8
Akwa -ibom .....	11
Anambra .....	14
Bauchi .....	17
Bayelsa .....	20
Benue .....	22
Borno .....	25
Cross River .....	28
Delta .....	30
Ebonyi .....	33
Edo .....	35
Ekiti .....	37
Enugu .....	39
Gombe .....	41
Imo .....	43
Jigawa .....	46
Kaduna .....	49
Kano .....	52
Katsina .....	56
Kebbi .....	59
Kogi .....	62
Kwara .....	65
Lagos .....	67
Nasarawa .....	70
Niger .....	72
Ogun .....	75
Ondo .....	78
Osun .....	80
Oyo .....	83
Plateau .....	86
Rivers .....	88
Sokoto .....	91
Taraba .....	94
Yobe .....	96
Zamfara .....	98
<b>Appendix</b> .....	100
<b>Methodology</b> .....	118
<b>Acknowledgements and Contacts</b> .....	119

# Executive Summary

The Federation Account Allocation Committee (FAAC) disbursed the sum of N821.86bn to the three tiers of government in July 2018 from the revenue generated in June 2018.

The amount disbursed comprised of N687.35bn from the Statutory Account, N85.34bn from Valued Added Tax (VAT) and N7.32bn excess bank charges.

Federal government received a total of N315.01bn from the N821.86bn. States received a total of N194.51bn and Local governments received N147.05bn. The sum of N42.85bn was shared among the oil producing states as 13% derivation fund while N100.00bn was transferred to Excess crude Account (ECA).

Revenue generating agencies such as Nigeria Customs Service (NCS), Federal Inland Revenue Service (FIRS) and Department of Petroleum Resources (DPR) received N4.82bn, N12.21bn and N5.42bn respectively as cost of revenue collections.

Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that the sum of N271.02bn was disbursed to the FGN consolidated revenue account; N5.75bn shared as share of derivation and ecology; N2.87bn as stabilization fund; N9.65bn for the development of natural resources; and N6.53bn to the Federal Capital Territory (FCT) Abuja.

# Federation Account Allocation Committee (FAAC) July 2018 Disbursement

Summary of Gross Revenue Allocation by FAAC  
for the month of June, 2018 Shared in July, 2018



## BENEFICIARIES



**FGN**

Statutory		N279,683,673,808.07
₦24.691Bn FOREX Distribution		N11,316,310,660.56
₦17.157Bn FOREX Distribution		N7,863,424,553.46
₦7.320Bn Excess Bank Charges Rec		N3,856,284,414.31
VAT		N12,289,335,249.81
<b>Total</b>		<b>N315,009,028,686.21</b>



**State**

Statutory		N141,859,296,965.67
₦24.691Bn FOREX Distribution		N5,739,783,994.88
₦17.157Bn FOREX Distribution		N3,988,434,018.00
₦7.320Bn Excess Bank Charges Rec		N1,955,958,989.19
VAT		N40,964,450,832.70
<b>Total</b>		<b>N194,507,924,800.44</b>



**LGCs**

Statutory		N109,367,571,762.46
₦24.691Bn FOREX Distribution		N4,425,132,870.30
₦17.157Bn FOREX Distribution		N3,074,915,448.01
₦7.320Bn Excess Bank Charges Rec		N1,507,962,394.36
VAT		N28,675,115,582.89
<b>Total</b>		<b>N147,050,698,058.02</b>



**13%  
Derivation  
Fund**

Statutory		N37,408,118,142.59
₦24.691Bn FOREX Distribution		N3,209,838,595.80
₦17.157Bn FOREX Distribution		N2,230,437,497.16
₦7.320Bn Excess Bank Charges Rec		-----
VAT		-----
<b>Total</b>		<b>N42,848,394,235.55</b>



**Cost of  
Collection  
- NCS**

Statutory		N4,301,352,403.59
₦24.691Bn FOREX Distribution		-----
₦17.157Bn FOREX Distribution		-----
₦7.320Bn Excess Bank Charges Rec		-----
VAT		N517,380,367.75
<b>Total</b>		<b>N4,818,732,771.34</b>



**Transfer to  
Excess  
ECA**

Statutory		N100,000,000,000.00
₦24.691Bn FOREX Distribution		-----
₦17.157Bn FOREX Distribution		-----
₦7.320Bn Excess Bank Charges Rec		-----
VAT		-----
<b>Total</b>		<b>N100,000,000,000.00</b>

# Federation Account Allocation Committee (FAAC) July 2018 Disbursement

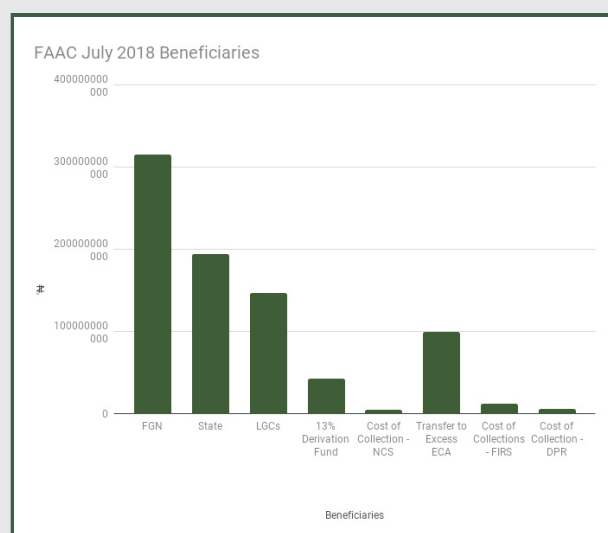
Summary of Gross Revenue Allocation by FAAC  
for the month of June, 2018 Shared in July, 2018



<p><b>Cost of Collections - FIRS</b></p>	<b>Statutory</b>	<b>N9,309,056,944.14</b>
	<b>₦24.691Bn FOREX Distribution</b>	-----
	<b>₦17.157Bn FOREX Distribution</b>	-----
	<b>₦7.320Bn Excess Bank Charges Rec</b>	-----
	<b>VAT</b>	<b>N2,896,323,868.31</b>
	<b>Total</b>	<b>N12,205,380,812.45</b>

<p><b>Cost of Collection - DPR</b></p>	<b>Statutory</b>	<b>N5,422,718,239.39</b>
	<b>₦24.691Bn FOREX Distribution</b>	-----
	<b>₦17.157Bn FOREX Distribution</b>	-----
	<b>₦7.320Bn Excess Bank Charges Rec</b>	-----
	<b>VAT</b>	-----
	<b>Total</b>	<b>N5,422,718,239.39</b>

<b>TOTAL (ALL BENEFICIARIES)</b>		
<b>STATUTORY</b>		<b>N687,351,788,265.91</b>
<b>₦24.691BN FOREX DISTRIBUTION</b>		<b>N24,691,066,121.54</b>
<b>₦17.157BN FOREX DISTRIBUTION</b>		<b>N17,157,211,516.63</b>
<b>₦7.320BN EXCESS BANK CHARGES REC</b>		<b>N7,320,205,797.85</b>
<b>VAT</b>		<b>N85,342,605,901.46</b>
<b>TOTAL</b>		<b>N821,862,877,603.39</b>



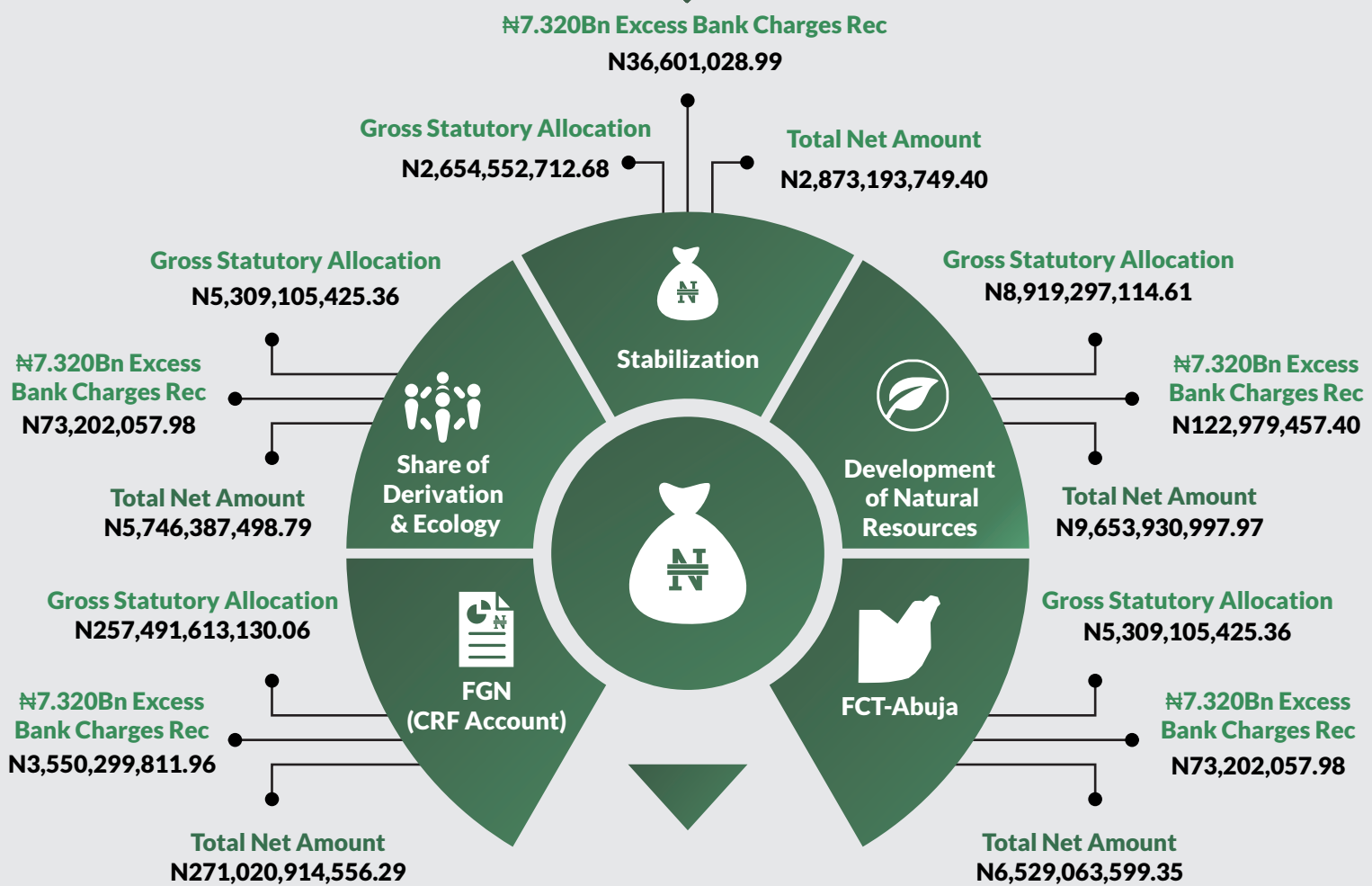
# Federation Account Allocation Committee (FAAC) July 2018 Disbursement

Distribution of Gross Revenue Allocation by FAAC  
for the month of June, 2018 Shared in July, 2018



FG

## BENEFICIARIES



SUB-TOTAL	Gross Statutory Allocation	₦7.320Bn Excess Bank Charges Rec	Total Net Amount
	N279,683,673,808.07	N3,856,284,414.31	N295,823,490,401.80
₦24.691Bn FOREX Distribution = N11,316,310,660.57		₦17.157Bn FOREX Distribution = N7,863,424,553.45	

## FCT Abuja

Gross Statutory Allocation	N993,724,910.46
Deduction	N 0.00
Value Added Tax	N1,422,612,752.46

₦7.320Bn Excess Bank Charges Rec = N13,701,500.10  
 ₦24.691Bn FOREX Distribution = N40,207,208.54  
 ₦17.157Bn FOREX Distribution = N27,938,995.34

<b>Total Allocation</b>	<b>N2,498,185,366.90</b>
-------------------------	--------------------------



*Total Allocation*

ABAJI	▶		<b>N351,391,926.25</b>
ABUJA MUNICIPAL	▶		<b>N589,886,906.90</b>
BWARI	▶		<b>N416,542,142.09</b>
GWAGWALADA	▶		<b>N386,555,191.27</b>
KUJE	▶		<b>N375,161,620.79</b>
KWALI	▶		<b>N378,647,579.60</b>

# Federation Account Allocation Committee (FAAC) July 2018 Disbursement


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





## ABIA STATE

 **17**  
No. of LGCs


### BENEFICIARIES


**Gross Statutory Allocation**  
 **N3,502,979,179.23**


**13% Share of Derivation (Net)**  
 **N475,173,514.87**

**Gross Total**  
 **N3,978,152,694.10**

### DEDUCTIONS

**External Debt**  
 **N38,081,181.00**

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

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

**Net Statutory Allocation**  
**N3,507,969,280.84**



**Gross VAT Allocation**  
**N834,595,141.32**

**Distribution of ₦24.691Billion from FOREX Equalisation =N187,442,512.09**

**Distribution of ₦17.157Billion from FOREX Equalisation =N130,606,038.32**


**Total Gross Amount**  
**N5,179,095,536.90**


**Distribution of ₦7.320B  
Excess Bank Charges  
Recovered =48,299,151.07**

**Total Net Amount**  
**N4,708,912,123.64**

### LGAs

**Gross Statutory Allocation**  **N2,270,051,815.90**


**Deduction**  **N 0.00**

**Value Added Tax**  **N496,953,672.01**

**Distribution of N7.320Billion form Excess Bank Charges =N31,299,522.49**

**Distribution of ₦24.691Billion FOREX Equalisation =N91,848,806.24**

**Distribution of N17.157Billion FOREX Equalisation =N63,823,465.07**

**Total Allocation**  
 **N2,953,977,281.70**





*Total Allocation*

<b>ABA NORTH</b>	▶		<b>N151,468,472.79</b>
<b>ABA SOUTH</b>	▶		<b>N255,042,923.84</b>
<b>AROCHUKWU</b>	▶		<b>N177,210,441.82</b>
<b>BENDE</b>	▶		<b>N181,348,174.51</b>
<b>IKWUANO</b>	▶		<b>N164,501,778.72</b>
<b>ISIALA NGWA NORTH</b>	▶		<b>N169,955,890.29</b>
<b>ISIALA NGWA SOUTH</b>	▶		<b>N164,582,192.80</b>
<b>ISUIKWUATO</b>	▶		<b>N159,909,101.68</b>
<b>NNEOCHI</b>	▶		<b>N173,508,557.87</b>
<b>OBIOMA NGWA</b>	▶		<b>N176,722,227.08</b>
<b>OHAFIA</b>	▶		<b>N194,354,773.61</b>
<b>OSISIOMA</b>	▶		<b>N186,827,196.58</b>
<b>UGWUNAGBO</b>	▶		<b>N141,923,535.40</b>
<b>UKWA EAST</b>	▶		<b>N133,965,380.90</b>
<b>UKWA WEST</b>	▶		<b>N140,388,478.17</b>
<b>UMUAHIA NORTH</b>	▶		<b>N205,405,863.99</b>
<b>UMUAHIA SOUTH</b>	▶		<b>N176,862,291.64</b>

# Federation Account Allocation Committee (FAAC) July 2018 Disbursement


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




## ADAMAWA STATE

 **21**  
No. of LGCs


### BENEFICIARIES


**Gross Statutory Allocation**  
 **N3,726,567,452.04**


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

**Gross Total**  
 **N3,726,567,452.04**

### DEDUCTIONS

**External Debt**  
 **N34,494,617.66**

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

**Other Deductions (see Note)**  
 **N461,215,592.50**

**Net Statutory Allocation**  
**N3,230,857,241.88**



**Gross VAT Allocation**  
**N875,371,578.25**

**Distribution of ₦24.691Billion from FOREX Equalisation =N150,781,039.20**

**Distribution of ₦17.157Billion from FOREX Equalisation =N104,774,017.03**


**Total Gross Amount**  
**N4,908,876,077.42**


**Distribution of ₦7.320B  
Excess Bank Charges  
Recovered =N51,381,990.91**

**Total Net Amount**  
**N4,413,165,867.26**

### LGAs

**Gross Statutory Allocation**  **N2,863,344,560.23**


**Deduction**  **N 0.00**

**Value Added Tax**  **N597,718,218.17**

**Distribution of N7.320Billion form Excess Bank Charges =N39,479,855.40**

**Distribution of ₦24.691Billion FOREX Equalisation =N115,854,086.62**

**Distribution of N17.157Billion FOREX Equalisation =N80,504,141.03**

**Total Allocation**  
 **N3,696,900,861.45**



### Total Allocation

DEMSA	▶		<b>N183,441,400.93</b>
FUFORE	▶		<b>N219,053,255.99</b>
GANYE	▶		<b>N188,610,590.97</b>
GIREI	▶		<b>N166,680,439.49</b>
GOMBI	▶		<b>N166,230,692.79</b>
GUYUK	▶		<b>N177,702,455.69</b>
HONG	▶		<b>N190,340,741.88</b>
JADA	▶		<b>N197,708,772.38</b>
YOLA-NORTH	▶		<b>N177,584,907.60</b>
LAMURDE	▶		<b>N157,035,499.63</b>
MADAGALI	▶		<b>N160,512,917.07</b>
MAIHA	▶		<b>N156,276,580.14</b>
MAYO-BELWA	▶		<b>N179,630,288.63</b>
MICHIKA	▶		<b>N175,148,533.40</b>
MUBI NORTH	▶		<b>N168,188,800.47</b>
MUBI SOUTH	▶		<b>N157,275,533.48</b>
NUMAN	▶		<b>N148,465,423.89</b>
SHELLENG	▶		<b>N168,482,830.83</b>



*Total Allocation*

<b>SONG</b>	▶		<b>N207,418,338.29</b>
<b>TOUNGO</b>	▶		<b>N173,512,169.88</b>
<b>YOLA-SOUTH</b>	▶		<b>N177,600,688.04</b>

# Federation Account Allocation Committee (FAAC) July 2018 Disbursement

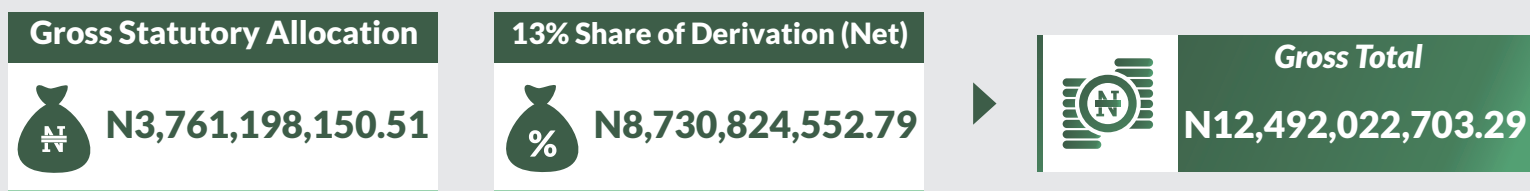
Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of June, 2018 Shared in July, 2018



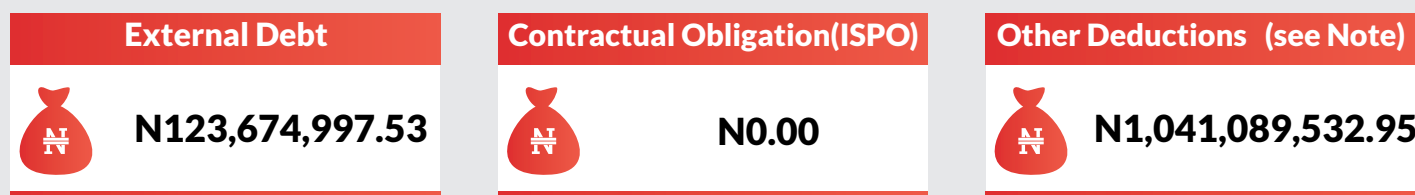
## AKWA IBOM STATE

 **31**  
No. of LGCs

### BENEFICIARIES

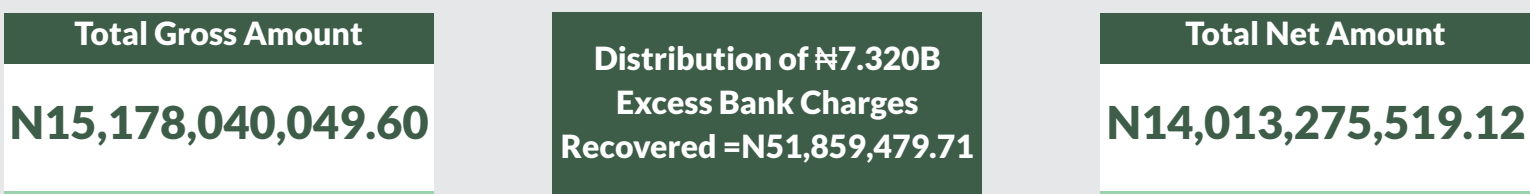


### DEDUCTIONS

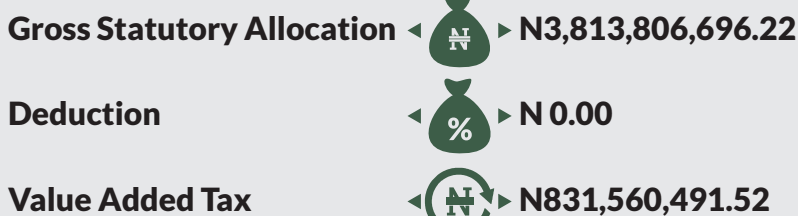


Distribution of ₦24.691Billion from FOREX Equalisation =N1,004,330,185.96

Distribution of ₦17.157Billion from FOREX Equalisation =N683,430,985.50



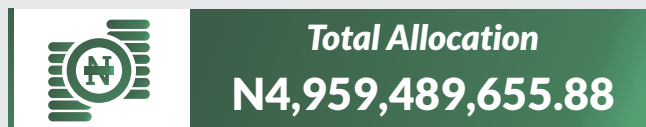
### LGAs



Distribution of N7.320Billion form Excess Bank Charges =N52,584,847.45

Distribution of ₦24.691Billion FOREX Equalisation =N154,310,835.47

Distribution of N17.157Billion FOREX Equalisation =N107,226,785.21















*Total Allocation*

<b>ABAK</b>	▶		<b>N168,226,917.38</b>
<b>EASTERN OBOLO</b>	▶		<b>N132,574,105.93</b>
<b>EKET</b>	▶		<b>N174,625,598.51</b>
<b>EKPE ATAI</b>	▶		<b>N134,771,477.87</b>
<b>ESSIEN UDIM</b>	▶		<b>N180,240,019.52</b>
<b>ETIM EKPO</b>	▶		<b>N155,703,600.56</b>
<b>ETINAN</b>	▶		<b>N177,094,438.10</b>
<b>IBENO</b>	▶		<b>N141,980,084.47</b>
<b>IBESIKPO ASUTAN</b>	▶		<b>N164,763,750.33</b>
<b>IBIONO IBOM</b>	▶		<b>N180,067,443.99</b>
<b>IKA</b>	▶		<b>N138,486,820.86</b>
<b>IKONO</b>	▶		<b>N163,126,176.52</b>
<b>IKOT ABASI</b>	▶		<b>N163,171,825.01</b>
<b>IKOT EKPENE</b>	▶		<b>N168,115,119.57</b>
<b>INI</b>	▶		<b>N153,298,725.96</b>
<b>ITU</b>	▶		<b>N157,707,139.53</b>
<b>MBO</b>	▶		<b>N147,583,185.59</b>
<b>MKPAT ENIN</b>	▶		<b>N181,739,427.32</b>



*Total Allocation*

<b>NSIT IBOM</b>	▶		<b>N152,347,649.59</b>
<b>NSIT UBIUM</b>	▶		<b>N160,158,812.08</b>
<b>OBAT AKARA</b>	▶		<b>N166,739,414.36</b>
<b>OKOBO</b>	▶		<b>N144,555,505.25</b>
<b>ONNA</b>	▶		<b>N151,006,543.60</b>
<b>ORON</b>	▶		<b>N151,819,351.52</b>
<b>ORUK ANAM</b>	▶		<b>N179,759,080.31</b>
<b>UDUNG UKO</b>	▶		<b>N134,134,095.26</b>
<b>UKANAFUN</b>	▶		<b>N164,048,076.45</b>
<b>UQUO</b>	▶		<b>N134,814,490.90</b>
<b>URUAN</b>	▶		<b>N172,189,470.39</b>
<b>URUE OFFONG/ORUK</b>	▶		<b>N144,123,141.47</b>
<b>UYO</b>	▶		<b>N220,518,167.69</b>

# Federation Account Allocation Committee (FAAC) July 2018 Disbursement

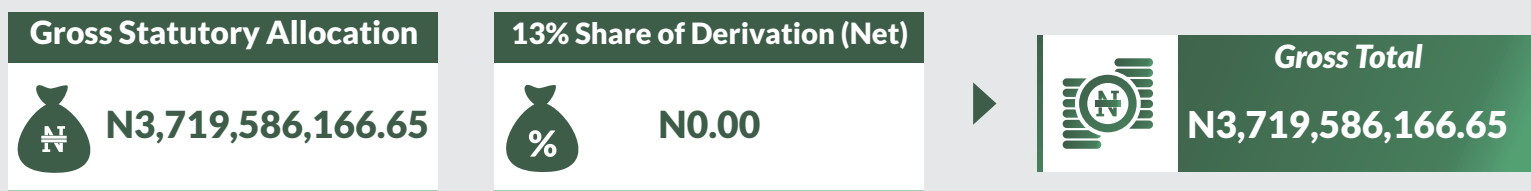
Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of June, 2018 Shared in July, 2018



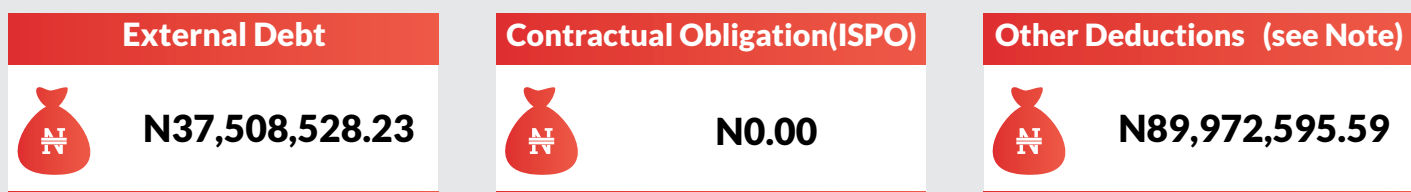
## ANAMBRA STATE

 **21**  
No. of LGCs

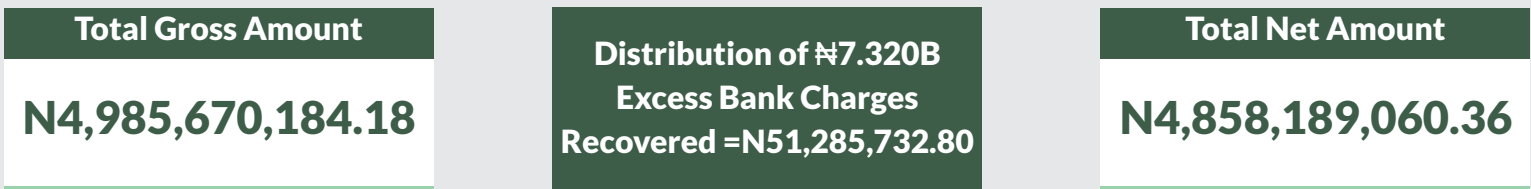
### BENEFICIARIES



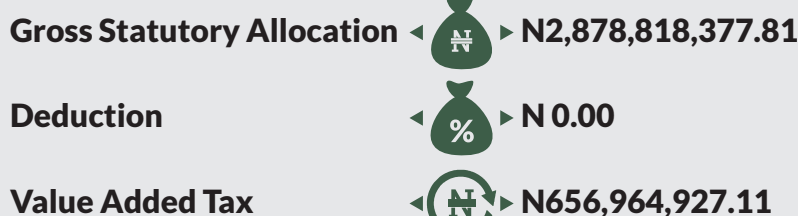
### DEDUCTIONS



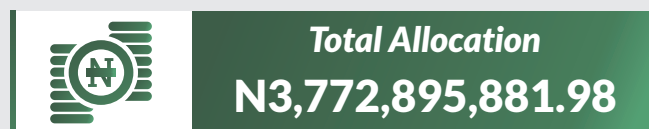
**Distribution of ₦24.691Billion from FOREX Equalisation =N150,498,568.68**  
**Distribution of ₦17.157Billion from FOREX Equalisation =N104,577,735.24**



### LGAs



**Distribution of N7.320Billion form Excess Bank Charges =N39,693,208.73**  
**Distribution of ₦24.691Billion FOREX Equalisation =N116,480,174.39**  
**Distribution of N17.157Billion FOREX Equalisation =N80,939,193.94**







### Total Allocation

AGUATA	▶		<b>N246,999,241.28</b>
ANAMBRA EAST	▶		<b>N163,422,348.26</b>
ANAMBRA WEST	▶		<b>N168,163,487.96</b>
ANIOCHA	▶		<b>N204,363,139.55</b>
AWKA NORTH	▶		<b>N153,406,154.61</b>
AWKA SOUTH	▶		<b>N177,376,019.32</b>
AYAMELUM	▶		<b>N164,749,895.57</b>
DUNUKOFIA	▶		<b>N146,541,907.79</b>
EKWUSIGWO	▶		<b>N163,799,698.74</b>
IDEMILI NORTH	▶		<b>N259,142,676.94</b>
IDEMILI SOUTH	▶		<b>N180,276,721.86</b>
IHIALA	▶		<b>N219,132,009.96</b>
NJIKOKA	▶		<b>N161,537,984.77</b>
NNEWI NORTH	▶		<b>N160,964,661.48</b>
NNEWI SOUTH	▶		<b>N192,117,071.04</b>
OGBARU	▶		<b>N184,334,966.35</b>
ONISHA NORTH	▶		<b>N153,767,596.90</b>
ONISHA SOUTH	▶		<b>N159,084,607.07</b>



*Total Allocation*

<b>ORUMBA NORTH</b>	▶		<b>N171,801,383.24</b>
<b>ORUMBA SOUTH</b>	▶		<b>N174,412,869.59</b>
<b>OYI</b>	▶		<b>N167,501,439.70</b>

# Federation Account Allocation Committee (FAAC) July 2018 Disbursement

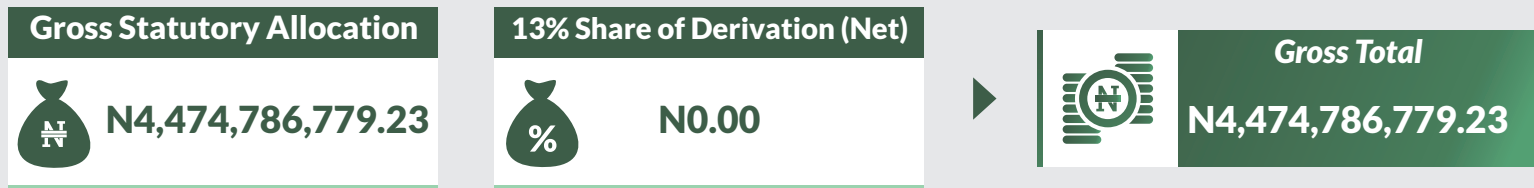
Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of June, 2018 Shared in July, 2018



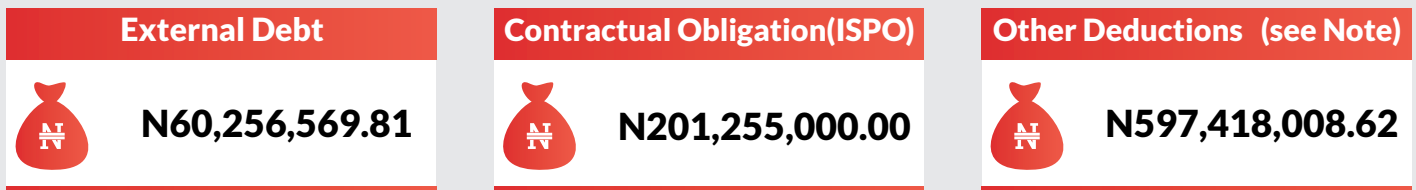
## BAUCHI STATE

 **20**  
No. of LGCs

### BENEFICIARIES

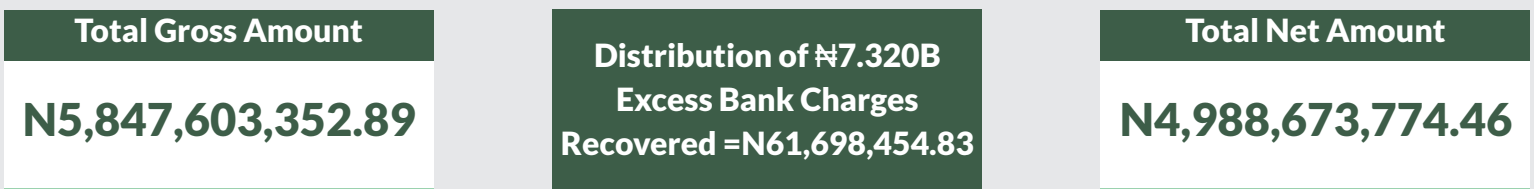


### DEDUCTIONS




Distribution of ₦24.691Billion from FOREX Equalisation =N181,054,820.41

Distribution of ₦17.157Billion from FOREX Equalisation =N125,810,519.26



### LGAs

**Gross Statutory Allocation**  **N3,268,028,541.07**

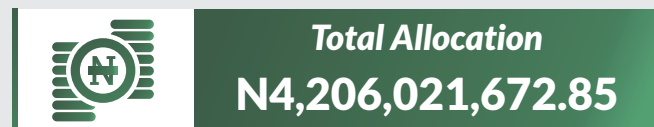
**Deduction**  **N 0.00**

**Value Added Tax**  **N668,823,435.20**

Distribution of N7.320Billion form Excess Bank Charges =N45,059,646.70










Distribution of ₦24.691Billion FOREX Equalisation =N132,228,047.90

Distribution of N17.157Billion FOREX Equalisation =N91,882,001.98





### Total Allocation

ALKALERI	▶		<b>N272,310,414.68</b>
BAUCHI	▶		<b>N330,764,908.15</b>
BOGORO	▶		<b>N147,343,788.39</b>
DAMBAN	▶		<b>N173,810,316.82</b>
DARAZO	▶		<b>N219,035,979.44</b>
DASS	▶		<b>N146,804,399.63</b>
GAMAWA	▶		<b>N231,580,626.56</b>
GANJUWA	▶		<b>N231,218,125.89</b>
GIADE	▶		<b>N167,139,843.51</b>
I/GADAU	▶		<b>N191,726,152.47</b>
JAMA'ARE	▶		<b>N148,994,453.97</b>
KATAGUM	▶		<b>N227,190,892.25</b>
KIRFI	▶		<b>N184,368,109.36</b>
MISAU	▶		<b>N217,670,433.02</b>
NINGI	▶		<b>N276,590,486.78</b>
SHIRA	▶		<b>N208,693,863.08</b>
TAFAWA BALEWA	▶		<b>N204,955,324.03</b>
TORO	▶		<b>N282,966,360.17</b>



*Total Allocation*

**WARJI**



**N161,049,749.88**

**ZAKI**



**N181,807,444.76**

# Federation Account Allocation Committee (FAAC) July 2018 Disbursement

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



## BAYELSA STATE

**8**  
No. of LGCs

### BENEFICIARIES

**Gross Statutory Allocation**  
 **N3,310,070,337.93**

**13% Share of Derivation (Net)**  
 **N7,307,375,271.04**

**Gross Total**  
 **N10,617,445,608.97**

### 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**  
**N8,974,325,271.49**



**Gross VAT Allocation**  
**N758,711,403.64**

Distribution of ₦24.691Billion from FOREX Equalisation = N738,084,925.99

Distribution of ₦17.157Billion from FOREX Equalisation = N499,226,693.08

**Total Gross Amount**  
**N12,659,107,951.56**

**Distribution of ₦7.320B  
Excess Bank Charges  
Recovered = N45,639,319.88**

**Total Net Amount**  
**N11,015,987,614.08**

### LGAs

**Gross Statutory Allocation** **N1,330,207,236.95**

**Deduction** **N 0.00**

**Value Added Tax** **N274,176,751.31**

Distribution of N7.320Billion form Excess Bank Charges = N18,340,925.54









Distribution of ₦24.691Billion FOREX Equalisation = N53,821,655.48

Distribution of N17.157Billion FOREX Equalisation = N37,399,337.99

**Total Allocation**  
 **N1,713,945,907.28**



*Total Allocation*

<b>BRASS</b>	▶		<b>N203,892,199.30</b>
<b>EKERMOR</b>	▶		<b>N234,487,108.79</b>
<b>KOLOKUMA/OPOKUMA</b>	▶		<b>N156,834,823.74</b>
<b>NEMBE</b>	▶		<b>N190,636,574.47</b>
<b>OGBIA</b>	▶		<b>N201,865,223.45</b>
<b>SAGBAMA</b>	▶		<b>N199,451,728.52</b>
<b>SOUTHERN IJAW</b>	▶		<b>N271,212,369.98</b>
<b>YENAGOA</b>	▶		<b>N255,565,879.02</b>

# Federation Account Allocation Committee (FAAC) July 2018 Disbursement


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




## BENUE STATE

 **23**  
No. of LGCs


### BENEFICIARIES


**Gross Statutory Allocation**  
 **N4,195,401,873.79**


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

**Gross Total**  
 **N4,195,401,873.79**

### DEDUCTIONS

**External Debt**  
 **N21,500,012.53**

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

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

**Net Statutory Allocation**  
**N3,646,503,915.40**



**Gross VAT Allocation**  
**N946,586,940.11**

**Distribution of ₦24.691Billion from FOREX Equalisation = N169,750,598.25**

**Distribution of ₦17.157Billion from FOREX Equalisation = N117,955,494.71**

**Total Gross Amount**  
**N5,487,541,196.70**


**Distribution of ₦7.320B  
Excess Bank Charges  
Recovered = N57,846,289.84**

**Total Net Amount**  
**N4,938,643,238.31**

### LGAs

**Gross Statutory Allocation**  **N3,556,120,841.33**


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

**Value Added Tax**  **N687,252,778.92**

**Distribution of N7.320Billion form Excess Bank Charges = N49,031,869.43**

**Distribution of ₦24.691Billion FOREX Equalisation = N143,884,580.89**



**Distribution of N17.157Billion FOREX Equalisation = N99,981,838.62**

**Total Allocation**  
 **N4,396,733,410.66**





*Total Allocation*

ADO	▶		<b>N192,987,453.60</b>
AGATU	▶		<b>N169,157,003.91</b>
APA	▶		<b>N163,264,054.49</b>
BURUKU	▶		<b>N196,691,743.34</b>
GBOKO	▶		<b>N257,350,598.15</b>
GUMA	▶		<b>N206,305,604.69</b>
GWER EAST	▶		<b>N195,232,183.18</b>
GWER WEST	▶		<b>N168,400,819.00</b>
KATSINA ALA	▶		<b>N213,760,296.08</b>
KONSHISHA	▶		<b>N203,720,028.22</b>
KWANDE	▶		<b>N230,833,394.04</b>
LOGO	▶		<b>N178,829,068.30</b>
MAKURDI	▶		<b>N218,088,724.64</b>
OBI	▶		<b>N156,953,258.08</b>
OGBADIBO	▶		<b>N165,776,926.11</b>
OHIMINI	▶		<b>N149,488,888.23</b>
OJU	▶		<b>N190,726,054.79</b>
OKPOKWU	▶		<b>N180,570,481.61</b>

*Total Allocation***OTUKPO****N212,701,398.12****TARKA****N145,007,039.03****UKUM****N200,317,484.92****USHONGO****N193,975,689.27****VANDEIKYA****N206,595,218.87**

# Federation Account Allocation Committee (FAAC) July 2018 Disbursement

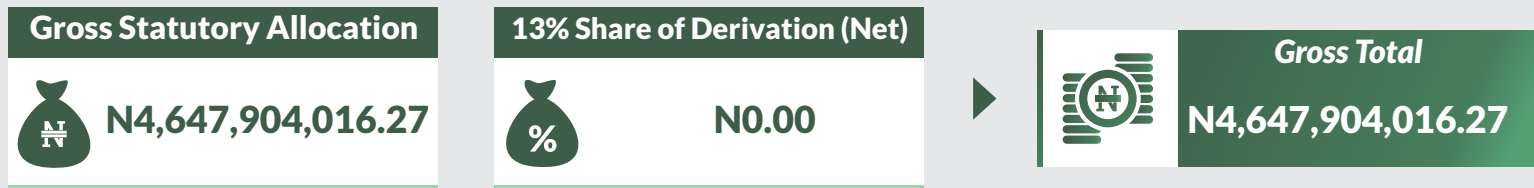
Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of June, 2018 Shared in July, 2018



## BORNO STATE

 **27**  
No. of LGCs

### BENEFICIARIES

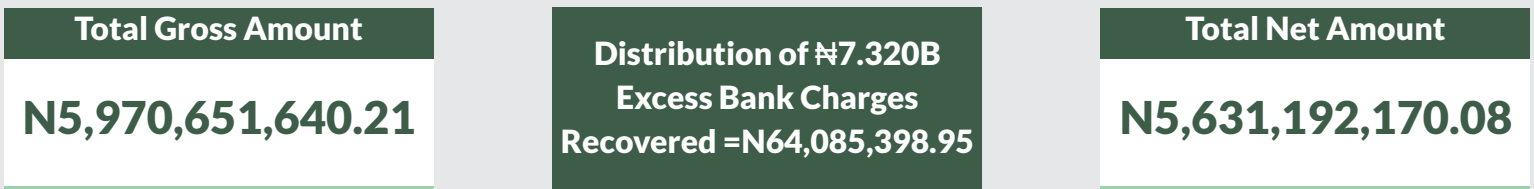


### DEDUCTIONS




Distribution of ₦24.691Billion from FOREX Equalisation =N188,059,335.22


Distribution of ₦17.157Billion from FOREX Equalisation =N130,677,783.46



### LGAs

**Gross Statutory Allocation**  **N3,860,881,549.26**

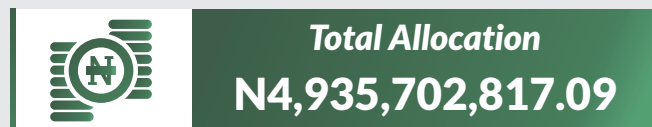
**Deduction**  **N 0.00**

**Value Added Tax**  **N756,821,500.67**

Distribution of N7.320Billion form Excess Bank Charges =N53,233,916.52



Distribution of ₦24.691Billion FOREX Equalisation =N156,215,536.07

Distribution of N17.157Billion FOREX Equalisation =N108,550,314.57





### Total Allocation

ABADAN	▶		<b>N175,829,135.41</b>
ASKIRA UBA	▶		<b>N173,167,561.33</b>
BAMA	▶		<b>N240,145,323.97</b>
BAYO	▶		<b>N141,504,749.02</b>
BIU	▶		<b>N192,820,280.92</b>
CHIBOK	▶		<b>N140,369,517.70</b>
DAMBOA	▶		<b>N230,159,513.07</b>
DIKWA	▶		<b>N155,687,169.36</b>
GUBIO	▶		<b>N183,074,368.65</b>
GUZAMALA	▶		<b>N156,664,086.97</b>
GWOZA	▶		<b>N226,042,757.44</b>
HAWUL	▶		<b>N160,876,437.62</b>
JERE	▶		<b>N187,205,684.18</b>
KAGA	▶		<b>N161,694,789.77</b>
KALA BALGE	▶		<b>N148,931,060.04</b>
KONDUGA	▶		<b>N213,727,330.15</b>
KUKAWA	▶		<b>N222,311,643.45</b>
KWAYA KUSAR	▶		<b>N128,514,640.26</b>

*Total Allocation***MAFA****N168,366,927.31****MAGUMERI****N196,925,923.73****MAIDUGURI METRO****N297,793,287.94****MARTE****N180,874,722.65****MOBBAR****N169,477,429.04****MONGUNO****N165,623,514.01****NGALA****N193,597,665.02****NGANZAI****N164,182,648.12****SHANI****N160,134,649.97**

# Federation Account Allocation Committee (FAAC) July 2018 Disbursement

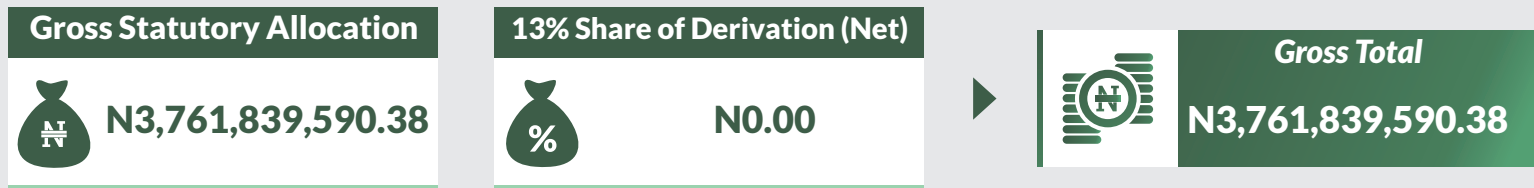
Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of June, 2018 Shared in July, 2018



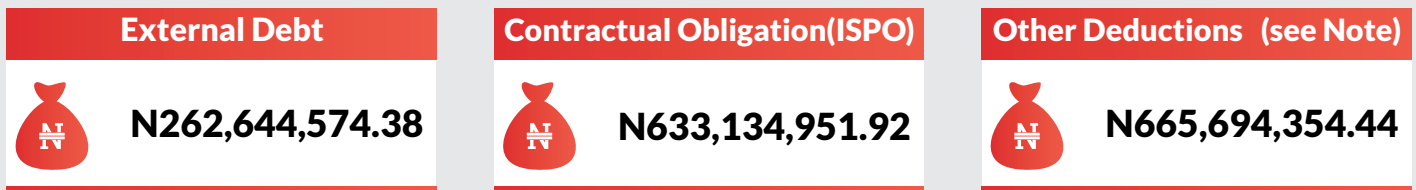
## CROSS RIVER STATE

**18**  
No. of LGCs

### BENEFICIARIES

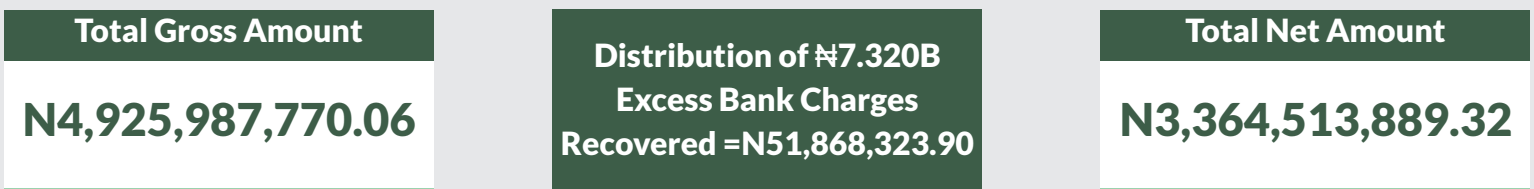


### DEDUCTIONS



Distribution of ₦24.691Billion from FOREX Equalisation =N152,208,188.92

Distribution of ₦17.157Billion from FOREX Equalisation =N105,765,708.09



### LGAs

**Gross Statutory Allocation** **N2,488,988,732.84**

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

**Value Added Tax** **N527,022,504.67**

Distribution of N7.320Billion form Excess Bank Charges =N34,318,229.33

Distribution of ₦24.691Billion FOREX Equalisation =N100,707,235.96

Distribution of N17.157Billion FOREX Equalisation =N69,978,968.91





*Total Allocation*

<b>ABI</b>	▶		<b>N169,695,862.86</b>
<b>AKAMKPA</b>	▶		<b>N206,409,257.96</b>
<b>AKPABUYO</b>	▶		<b>N206,213,014.32</b>
<b>BAKASSI</b>	▶		<b>N131,180,957.70</b>
<b>BEKWARA</b>	▶		<b>N157,046,798.31</b>
<b>BIASE</b>	▶		<b>N180,660,948.21</b>
<b>BOKI</b>	▶		<b>N203,789,262.72</b>
<b>CALABAR MUNICIPAL</b>	▶		<b>N167,437,861.59</b>
<b>CALABAR SOUTH</b>	▶		<b>N177,212,585.35</b>
<b>ETUNG</b>	▶		<b>N138,690,909.39</b>
<b>IKOM</b>	▶		<b>N185,405,386.62</b>
<b>OBANLIKU</b>	▶		<b>N160,214,742.58</b>
<b>OBUBRA</b>	▶		<b>N178,403,643.53</b>
<b>OBUDU</b>	▶		<b>N169,743,569.72</b>
<b>ODUKPANI</b>	▶		<b>N190,593,032.38</b>
<b>OGAJA</b>	▶		<b>N179,744,190.56</b>
<b>YAKURR</b>	▶		<b>N181,843,387.45</b>
<b>YALA</b>	▶		<b>N198,178,994.35</b>

# Federation Account Allocation Committee (FAAC) July 2018 Disbursement

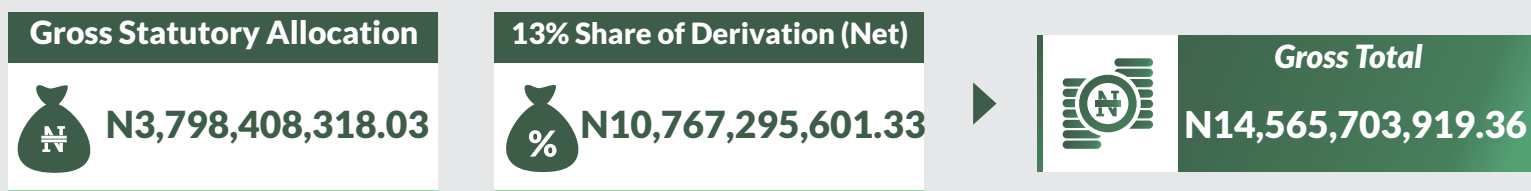
Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of June, 2018 Shared in July, 2018



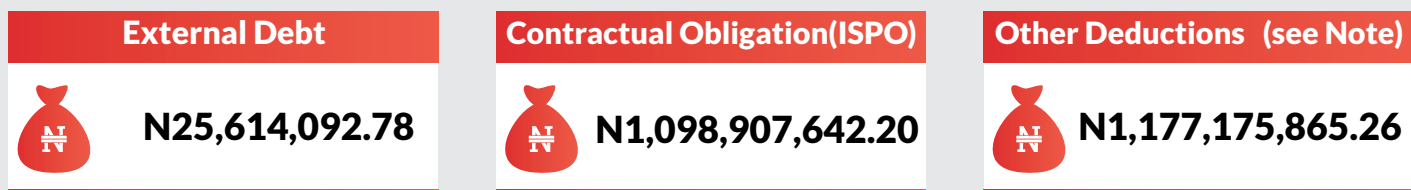
## DELTA STATE

 **25**  
No. of LGCs

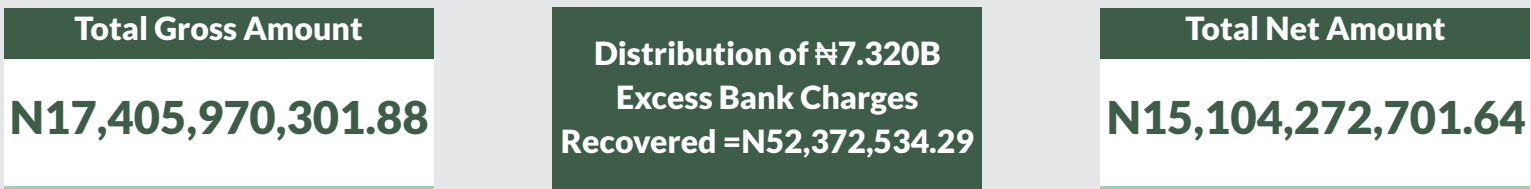
### BENEFICIARIES



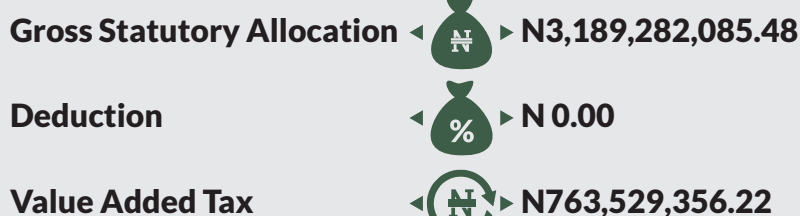
### DEDUCTIONS



**Distribution of ₦24.691Billion from FOREX Equalisation =N1,015,208,479.18**  
**Distribution of ₦17.157Billion from FOREX Equalisation =N752,059,421.23**



### LGAs



**Distribution of N7.320Billion form Excess Bank Charges =N43,973,888.90**  
**Distribution of ₦24.691Billion FOREX Equalisation =N129,041,879.2**  
**Distribution of N17.157Billion FOREX Equalisation =N89,668,012.14**







## Total Allocation

ANIOCHA NORTH



N144,669,844.23

ANIOCHA SOUTH



N157,470,260.32

BOMADI



N135,520,181.48

BURUTU



N191,052,413.39

ETHIOPE EAST



N176,289,462.02

ETHIOPE WEST



N179,954,029.49

IKA NORTH EAST



N187,574,517.51

IKA SOUTH



N177,010,933.68

ISOKO NORTH



N167,220,323.64

ISOKO SOUTH



N188,657,961.96

NDOKWA EAST



N156,379,857.96

NDOKWA WEST



N163,278,362.89

OKPE



N150,864,228.51

OSHIMILI NORTH



N147,434,132.46

OSHIMILI SOUTH



N159,745,068.32

PATANI



N132,056,656.67

SAPELE



N166,345,711.09

UDU



N171,547,239.90

*Total Allocation*

UGHELLI NORTH ▶

**N225,996,996.75**

UGHELLI SOUTH ▶

**N180,879,463.91**

UKWUANI ▶

**N144,676,983.43**

UVWIE ▶

**N169,486,115.00**

WARRI SOUTH ▶

**N209,678,980.56**

WARRI NORTH ▶

**N169,269,621.31**

WARRI SOUTH-WEST ▶

**N162,435,875.53**

# Federation Account Allocation Committee (FAAC) July 2018 Disbursement

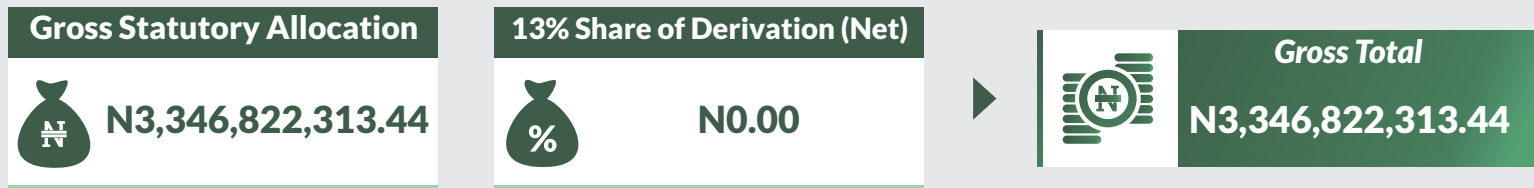
Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of June, 2018 Shared in July, 2018



## EBONYI STATE

**13**  
No. of LGCs

### BENEFICIARIES

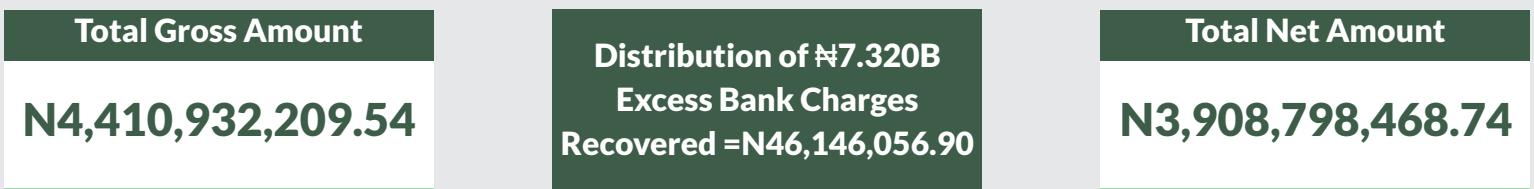


### DEDUCTIONS

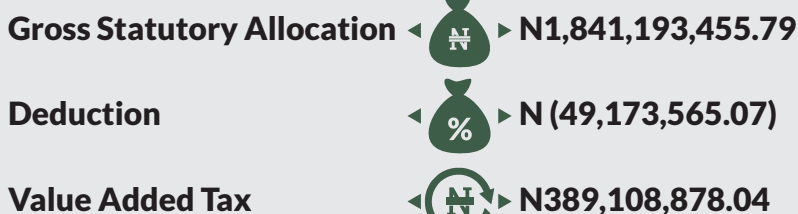


Distribution of ₦24.691Billion from FOREX Equalisation =N135,416,131.05

Distribution of ₦17.157Billion from FOREX Equalisation =N94,097,322.15



### LGAs



Distribution of N7.320Billion form Excess Bank Charges =N25,386,414.34














Distribution of ₦24.691Billion FOREX Equalisation =N74,496,722.85

Distribution of N17.157Billion FOREX Equalisation =N51,765,931.24





*Total Allocation*

<b>ABAKALIKI</b>	▶		<b>N178,273,371.27</b>
<b>AFIKPO NORTH</b>	▶		<b>N169,322,346.95</b>
<b>AFIKPO SOUTH</b>	▶		<b>N170,576,610.23</b>
<b>EBONYI</b>	▶		<b>N163,587,750.79</b>
<b>EZZA NORTH</b>	▶		<b>N164,292,611.36</b>
<b>EZZA SOUTH</b>	▶		<b>N168,967,860.46</b>
<b>IKWO</b>	▶		<b>N198,137,889.50</b>
<b>ISHIELU</b>	▶		<b>N175,080,735.41</b>
<b>IVO</b>	▶		<b>N159,085,240.68</b>
<b>IZZI</b>	▶		<b>N218,306,426.34</b>
<b>OHAOZARA</b>	▶		<b>N171,209,616.11</b>
<b>OHAUKWU</b>	▶		<b>N189,116,030.30</b>
<b>ONICHA</b>	▶		<b>N206,821,347.81</b>

# Federation Account Allocation Committee (FAAC) July 2018 Disbursement

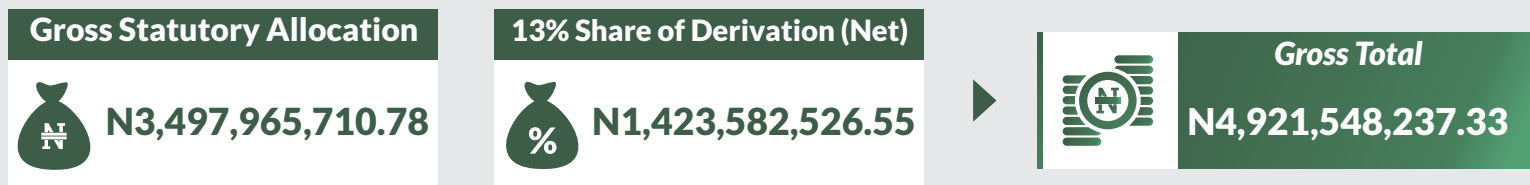
Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of June, 2018 Shared in July, 2018



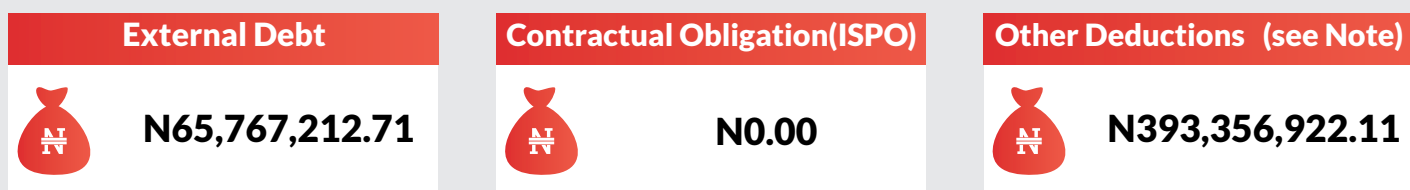
## EDO STATE

**18**  
No. of LGCs

### BENEFICIARIES

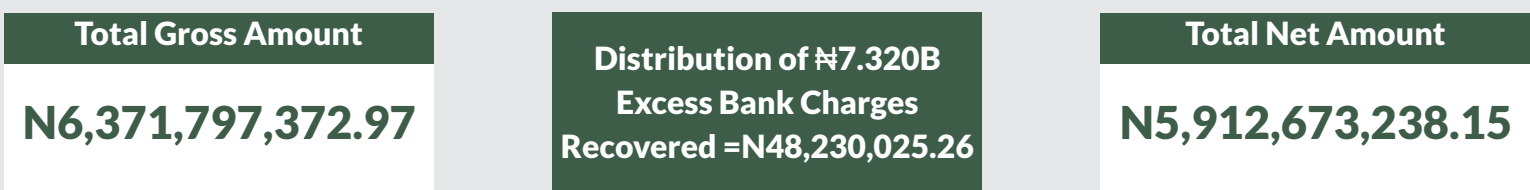


### DEDUCTIONS



Distribution of ₦24.691Billion from FOREX Equalisation =N245,080,953.11

Distribution of ₦17.157Billion from FOREX Equalisation =N172,843,394.98



### LGAs

**Gross Statutory Allocation** **N2,440,232,467.28**

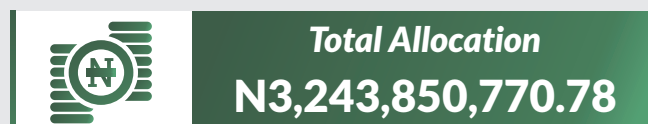
**Deduction** **N 0.00**

**Value Added Tax** **N602,629,657.12**

Distribution of N7.320Billion form Excess Bank Charges =N33,645,976.91

Distribution of ₦24.691Billion FOREX Equalisation =N98,734,503.55

Distribution of N17.157Billion FOREX Equalisation =N68,608,165.93





## Total Allocation

AKOKO EDO



N221,956,569.87

EGOR



N217,529,609.60

ESAN CENTRAL



N144,200,725.57

ESAN NORTH EAST



N148,466,259.75

ESAN SOUTH EAST



N174,852,411.19

ESAN WEST



N150,965,416.38

ETSAKO CENTRAL



N149,154,855.01

ETSAKO EAST



N171,661,420.45

ETSAKO WEST



N188,940,558.28

IGUEBEN



N139,050,290.27

IKPOBA OKHA



N237,957,523.65

OREDO



N243,794,386.21

ORHIONWON



N189,131,211.78

OVIA NORTH EAST



N180,157,660.37

OVIA SOUTH WEST



N192,570,264.88

OWAN EAST



N173,876,803.88

OWAN WEST



N144,851,556.45

UHUNMWODE



N174,733,247.19

# Federation Account Allocation Committee (FAAC) July 2018 Disbursement

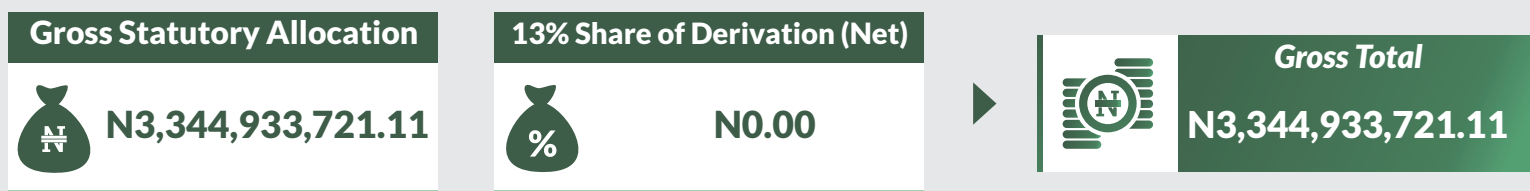
Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of June, 2018 Shared in July, 2018



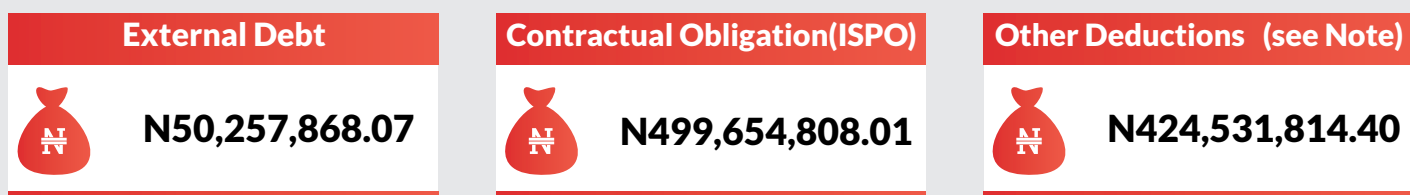
## EKITI STATE

 **16**  
No. of LGCs

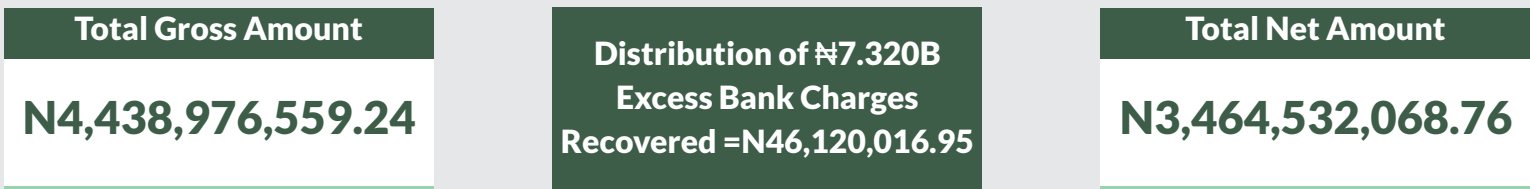
### BENEFICIARIES



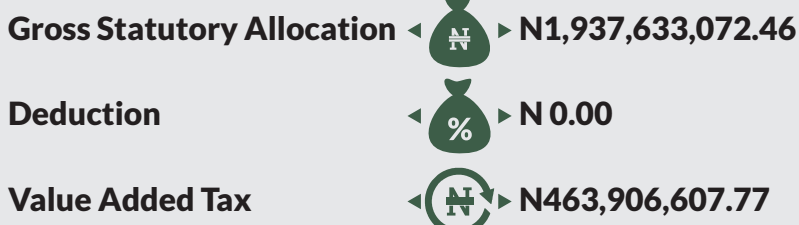
### DEDUCTIONS



**Distribution of ₦24.691Billion from FOREX Equalisation =N135,339,716.52**  
**Distribution of ₦17.157Billion from FOREX Equalisation =N94,044,223.58**



### LGAs



**Distribution of N7.320Billion form Excess Bank Charges =N26,716,125.82**  
**Distribution of ₦24.691Billion FOREX Equalisation =N78,398,776.36**  
**Distribution of N17.157Billion FOREX Equalisation =N54,477,371.78**





*Total Allocation*

ADO EKITI



**N208,966,875.54**

AIYEKIRE



**N158,426,671.46**

EFON



**N148,639,451.85**

EKITI EAST



**N155,793,842.25**

EKITI SOUTH WEST



**N165,019,126.41**

EKITI WEST



**N168,537,948.42**

EMURE



**N139,027,197.13**

IDO-OSI



**N169,340,762.78**

IJERO



**N182,944,315.11**

IKERE



**N159,439,522.30**

IKOLE



**N170,090,779.45**

ILEJEMEJI



**N120,689,661.19**

IREPODUN/IFELODUN



**N152,207,733.78**

ISE/ORUN



**N148,254,892.55**

MOBA



**N159,072,306.30**

OYE



**N154,680,867.68**



# Federation Account Allocation Committee (FAAC) July 2018 Disbursement

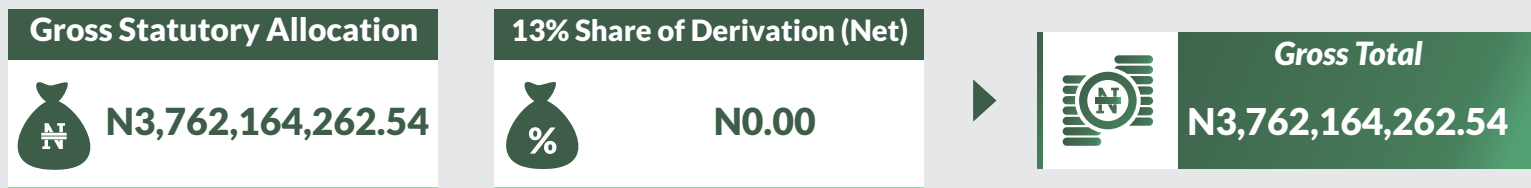
Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of June, 2018 Shared in July, 2018



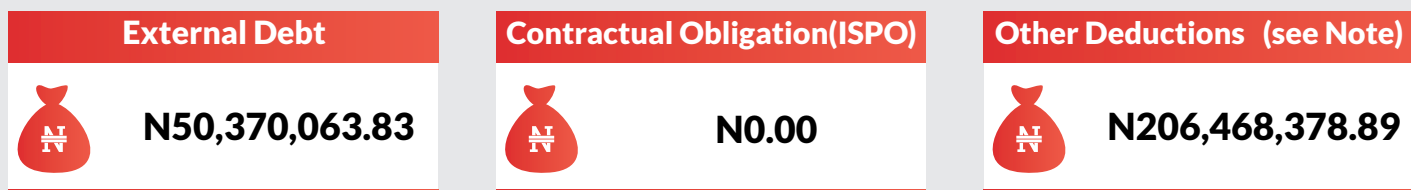
## ENUGU STATE

 **17**  
No. of LGCs

### BENEFICIARIES

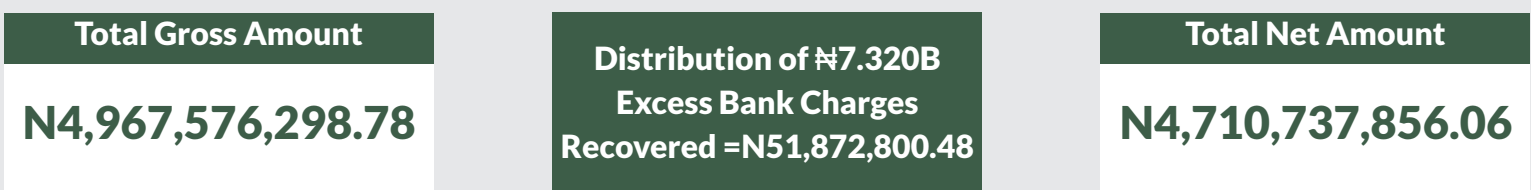


### DEDUCTIONS




Distribution of ₦24.691Billion from FOREX Equalisation =N152,221,325.51


Distribution of ₦17.157Billion from FOREX Equalisation =N105,774,836.38



### LGAs

**Gross Statutory Allocation**  **N2,479,312,465.70**

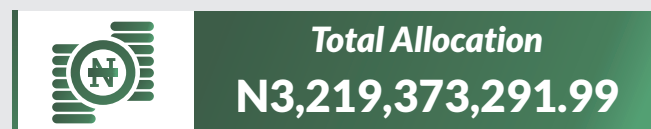
**Deduction**  **N 0.00**

**Value Added Tax**  **N535,853,373.48**

Distribution of N7.320Billion form Excess Bank Charges =N34,184,812.75

Distribution of ₦24.691Billion FOREX Equalisation =N100,315,723.49

Distribution of N17.157Billion FOREX Equalisation =N69,706,916.58





*Total Allocation*

<b>AGWU</b>	▶		<b>N190,505,901.91</b>
<b>ANINRI</b>	▶		<b>N161,581,744.48</b>
<b>ENUGU EAST</b>	▶		<b>N217,763,933.43</b>
<b>ENUGU NORTH</b>	▶		<b>N204,814,435.32</b>
<b>ENUGU SOUTH</b>	▶		<b>N196,349,145.25</b>
<b>EZEAGU</b>	▶		<b>N188,232,281.71</b>
<b>IGBO ETITI</b>	▶		<b>N192,192,651.57</b>
<b>IGBO EZE NORTH</b>	▶		<b>N208,413,630.07</b>
<b>IGBO EZE SOUTH</b>	▶		<b>N185,966,051.51</b>
<b>ISI UZO</b>	▶		<b>N175,843,360.96</b>
<b>NKANU EAST</b>	▶		<b>N182,763,463.96</b>
<b>NKANU WEST</b>	▶		<b>N178,162,528.76</b>
<b>NSUKKA</b>	▶		<b>N232,269,519.07</b>
<b>OJI RIVER</b>	▶		<b>N160,289,617.95</b>
<b>UDENU</b>	▶		<b>N177,662,372.91</b>
<b>UDI</b>	▶		<b>N200,985,168.81</b>
<b>UZO UWANI</b>	▶		<b>N165,577,484.32</b>

# Federation Account Allocation Committee (FAAC) July 2018 Disbursement

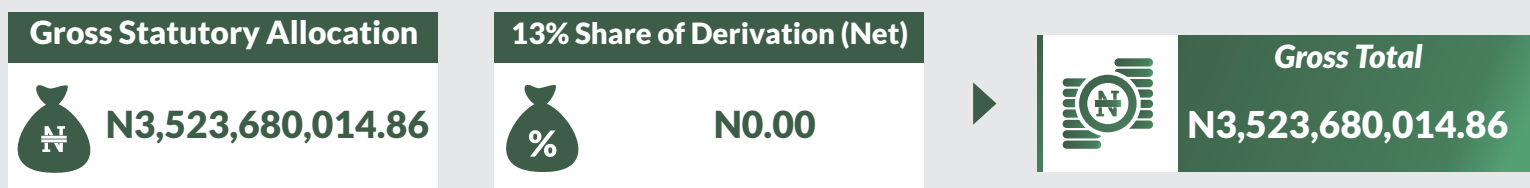
Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of June, 2018 Shared in July, 2018



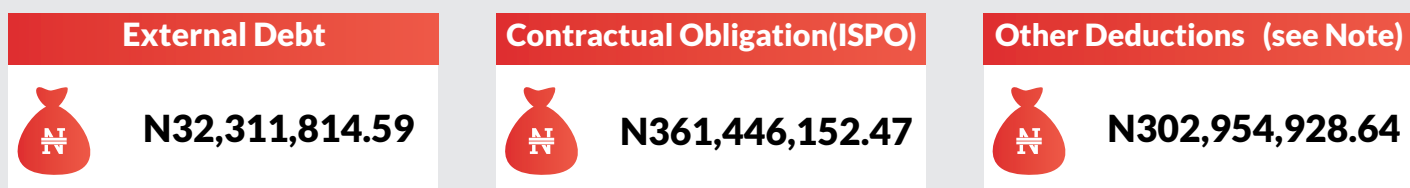
## GOMBE STATE

 **11**  
No. of LGCs

### BENEFICIARIES

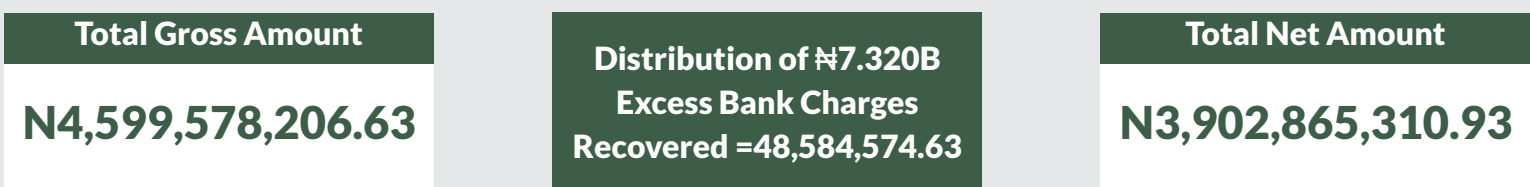


### DEDUCTIONS




Distribution of ₦24.691Billion from FOREX Equalisation =N142,571,989.18


Distribution of ₦17.157Billion from FOREX Equalisation =N99,069,751.09



### LGAs

**Gross Statutory Allocation**  **N1,698,826,633.11**

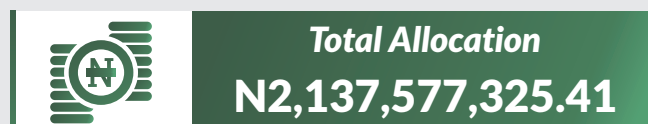
**Deduction**  **N (53,983,557.43)**

**Value Added Tax**  **N352,811,160.43**

Distribution of N7.320Billion form Excess Bank Charges =N23,423,457.58

Distribution of ₦24.691Billion FOREX Equalisation =N68,736,403.80

Distribution of N17.157Billion FOREX Equalisation =N47,763,227.92





*Total Allocation*

<b>AKKO</b>	▶		<b>N255,250,641.16</b>
<b>BALANGA</b>	▶		<b>N187,191,595.00</b>
<b>BILLIRI</b>	▶		<b>N187,589,344.32</b>
<b>DUKKU</b>	▶		<b>N202,344,238.24</b>
<b>FUNAKAYE</b>	▶		<b>N199,315,341.61</b>
<b>GOMBE</b>	▶		<b>N216,455,371.69</b>
<b>KALTUNGO</b>	▶		<b>N169,039,016.66</b>
<b>KWAMI</b>	▶		<b>N182,433,567.96</b>
<b>NAFADA</b>	▶		<b>N165,109,222.79</b>
<b>SHOMGOM</b>	▶		<b>N158,566,720.74</b>
<b>YAMALTU/DEBA</b>	▶		<b>N214,282,265.25</b>

# Federation Account Allocation Committee (FAAC) July 2018 Disbursement


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





## IMO STATE

 **27**  
No. of LGCs


### BENEFICIARIES


**Gross Statutory Allocation**  
 **N3,889,523,947.72**


**13% Share of Derivation (Net)**  
 **N321,306,427.38**

**Gross Total**  
 **N4,210,830,375.10**

### DEDUCTIONS

**External Debt**  
 **N48,261,551.15**

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

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

**Net Statutory Allocation**  
**N3,340,301,301.88**



**Gross VAT Allocation**  
**N957,162,058.64**

**Distribution of ₦24.691Billion from FOREX Equalisation = N191,334,531.52**

**Distribution of ₦17.157Billion from FOREX Equalisation = N119,615,620.19**


**Total Gross Amount**  
**N5,532,571,423.97**


**Distribution of ₦7.320B  
Excess Bank Charges  
Recovered = N53,628,838.52**

**Total Net Amount**  
**N4,662,042,350.75**

### LGAs

**Gross Statutory Allocation**  **N3,322,830,222.49**


**Deduction**  **N 0.00**

**Value Added Tax**  **N763,576,235.37**

**Distribution of N7.320Billion form Excess Bank Charges = N45,815,253.44**

**Distribution of ₦24.691Billion FOREX Equalisation = N134,445,384.52**

**Distribution of N17.157Billion FOREX Equalisation = N93,422,774.39**

**Total Allocation**  
 **N4,360,089,870.21**



## Total Allocation

ABOH MBAISE ▶



N175,634,093.89

AHIAZU MBAISE ▶



N165,607,411.80

EHIME MBANO ▶



N152,110,516.03

EZINIHITE MBAISE ▶



N162,171,387.42

IDEATO NORTH ▶



N171,322,598.73

IDEATO SOUTH ▶



N171,889,491.92

IHITTE UBOMA ▶



N154,504,176.62

IKEDURU ▶



N163,824,439.68

ISIALA MBANO ▶



N183,788,137.94

ISU ▶



N163,999,741.06

MBAITOLI ▶



N199,907,515.14

NGOR/OKPALA ▶



N170,122,392.63

NJABA ▶



N155,590,164.78

NKWANGELE ▶



N151,149,965.85

NKWERRE ▶



N134,652,238.10

OBOWO ▶



N146,257,675.66

OGUTA ▶



N168,606,729.78










OHAJI/EGBEMA ▶



N182,610,386.49



*Total Allocation*

<b>OKIGWE</b>	▶		<b>N160,684,785.48</b>
<b>ONUIMO</b>	▶		<b>N143,787,744.32</b>
<b>ORLU</b>	▶		<b>N158,279,505.46</b>
<b>ORSU</b>	▶		<b>N153,340,324.63</b>
<b>ORU</b>	▶		<b>N148,691,052.44</b>
<b>ORU WEST</b>	▶		<b>N153,263,979.04</b>
<b>OWERRI MUNICIPAL</b>	▶		<b>N155,021,894.59</b>
<b>OWERRI NORTH</b>	▶		<b>N166,145,644.31</b>
<b>OWERRI WEST</b>	▶		<b>N147,125,876.42</b>

# Federation Account Allocation Committee (FAAC) July 2018 Disbursement

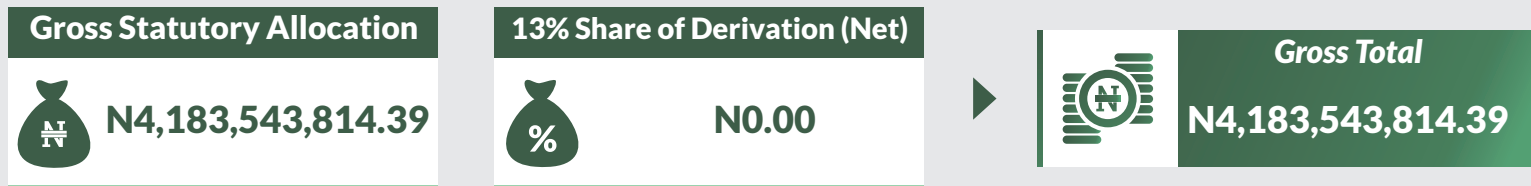
Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of June, 2018 Shared in July, 2018



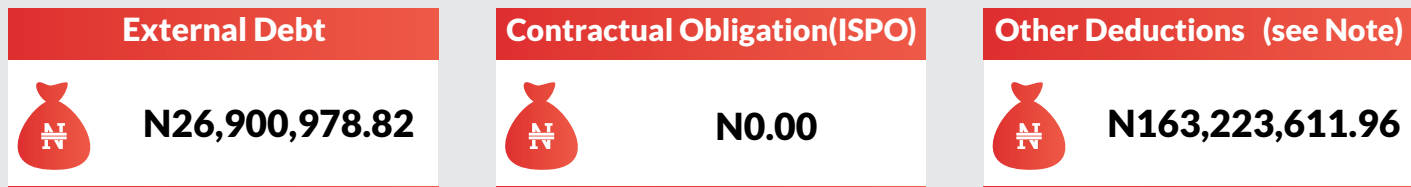
## JIGAWA STATE

 **27**  
No. of LGCs

### BENEFICIARIES

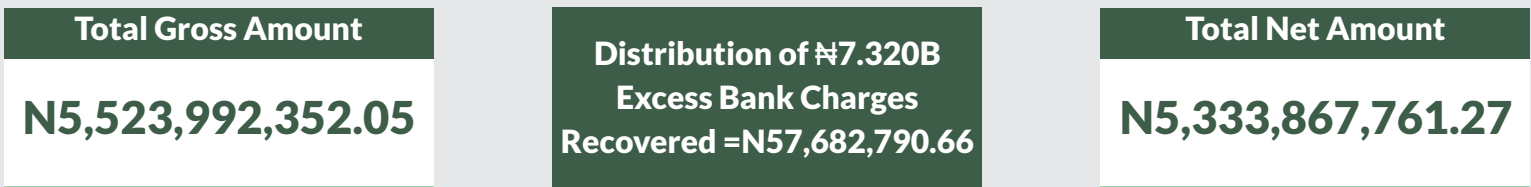


### DEDUCTIONS

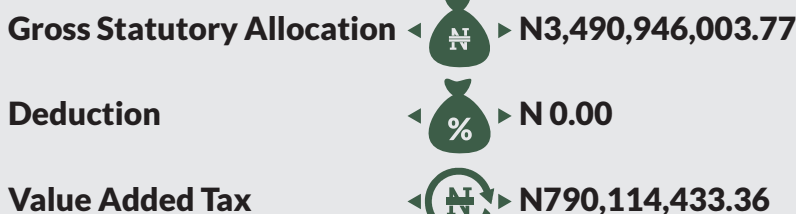


**Distribution of ₦24.691Billion from FOREX Equalisation =N169,270,808.06**

**Distribution of ₦17.157Billion from FOREX Equalisation =N117,622,100.36**



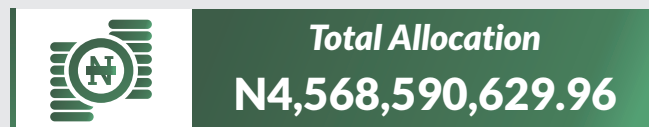
### LGAs



**Distribution of N7.320Billion form Excess Bank Charges =N48,133,237.39**

**Distribution of ₦24.691Billion FOREX Equalisation =N141,247,534.90**

**Distribution of N17.157Billion FOREX Equalisation =N98,149,420.55**
















*Total Allocation*

AUYO	▶		<b>N154,567,594.40</b>
BABURA	▶		<b>N182,465,355.57</b>
BIRNIN KUDU	▶		<b>N225,164,210.43</b>
BIRNIWA	▶		<b>N169,207,870.98</b>
GAGARAWA	▶		<b>N145,378,182.73</b>
BUJI	▶		<b>N144,117,970.41</b>
DUTSE	▶		<b>N201,211,214.18</b>
GARKI	▶		<b>N168,642,798.98</b>
GUMEL	▶		<b>N148,513,154.45</b>
GURI	▶		<b>N155,914,128.80</b>
GWARAM	▶		<b>N216,232,076.44</b>
GWIWA	▶		<b>N160,187,799.64</b>
HADEJIA	▶		<b>N138,274,063.87</b>
JAHUN	▶		<b>N187,958,797.87</b>
KAFIN HAUSA	▶		<b>N209,812,541.59</b>
KAUGAMA	▶		<b>N154,599,387.25</b>
KAZAURE	▶		<b>N164,072,207.24</b>
KIRI-KASAMMA	▶		<b>N171,711,012.46</b>

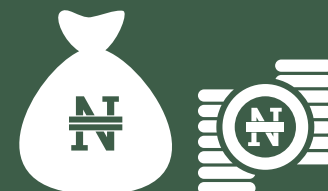


### Total Allocation

KIYAWA	▶		<b>N175,226,868.24</b>
MAIGATARI	▶		<b>N176,900,708.63</b>
MALAM MADORI	▶		<b>N166,517,607.30</b>
MIGA	▶		<b>N153,135,423.34</b>
RINGIM	▶		<b>N185,645,922.74</b>
RONI	▶		<b>N138,386,476.09</b>
SULE TAKARKAR	▶		<b>N170,790,168.93</b>
TAURA	▶		<b>N157,869,043.79</b>
YANKWASHI 131,772,701.57	▶		<b>N146,088,043.62</b>

# Federation Account Allocation Committee (FAAC) July 2018 Disbursement

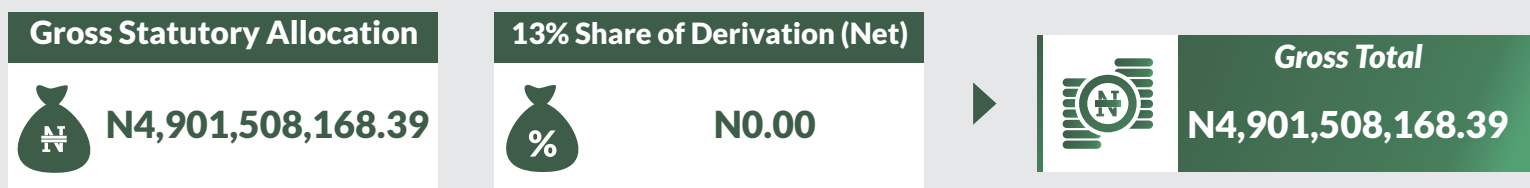
Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of June, 2018 Shared in July, 2018



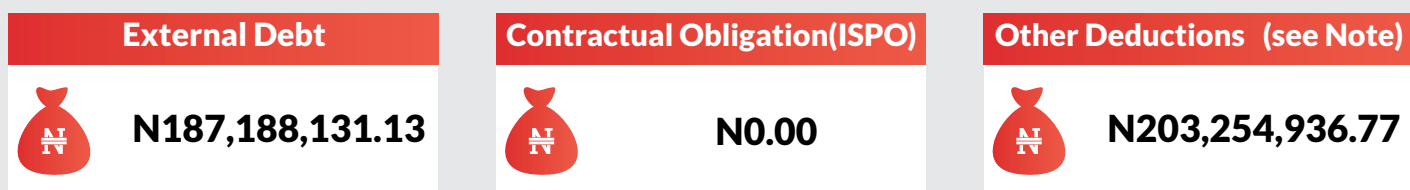
## KADUNA STATE

 **23**  
No. of LGCs

### BENEFICIARIES

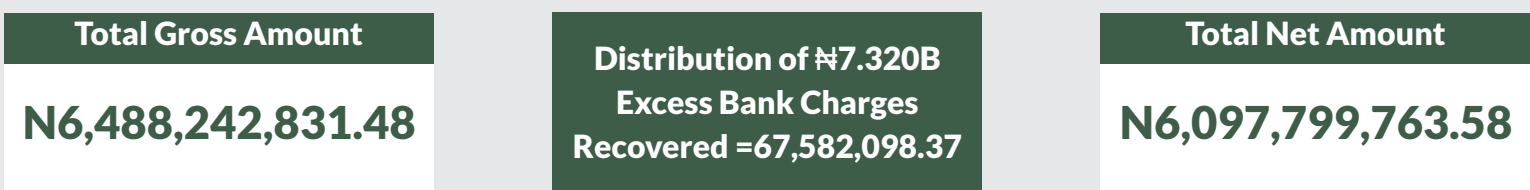


### DEDUCTIONS




Distribution of ₦24.691Billion from FOREX Equalisation =N198,320,439.60


Distribution of ₦17.157Billion from FOREX Equalisation =N137,807,971.25



### LGAs

**Gross Statutory Allocation**  **N3,925,899,339.04**

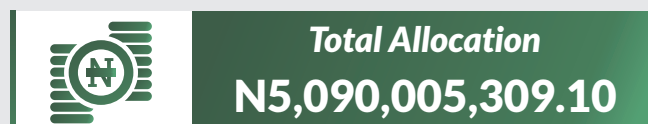
**Deduction**  **N 0.00**

**Value Added Tax**  **N840,751,041.97**

Distribution of N7.320Billion form Excess Bank Charges =N54,130,383.18



Distribution of ₦24.691Billion FOREX Equalisation =N158,846,227.73

Distribution of N17.157Billion FOREX Equalisation =N110,378,317.18





### Total Allocation

BIRNIN GWARI	▶		<b>N262,097,120.35</b>
CHIKUN	▶		<b>N273,026,185.34</b>
GIWA	▶		<b>N228,332,189.48</b>
GWAGWADA	▶		<b>N173,751,373.43</b>
IGABI	▶		<b>N287,778,467.14</b>
IKARA	▶		<b>N193,706,130.14</b>
JABA	▶		<b>N170,671,846.14</b>
JEMAA	▶		<b>N225,052,907.45</b>
KACHIA	▶		<b>N242,275,080.35</b>
KADUNA NORTH	▶		<b>N237,803,272.36</b>
KADUNA SOUTH	▶		<b>N253,775,425.14</b>
KAGARKO	▶		<b>N215,506,120.78</b>
KAURA	▶		<b>N190,276,348.37</b>
KAURU	▶		<b>N191,681,730.13</b>
KUBAU	▶		<b>N223,923,162.29</b>
KUDAN	▶		<b>N173,344,190.47</b>
LERE	▶		<b>N241,698,775.74</b>
MAKARFI	▶		<b>N164,529,715.59</b>



*Total Allocation*

<b>SABON GARI</b>	▶		<b>N216,366,742.60</b>
<b>SANGA</b>	▶		<b>N179,090,539.99</b>
<b>SOBA</b>	▶		<b>N229,013,534.54</b>
<b>ZANGON KATAF</b>	▶		<b>N253,081,627.24</b>
<b>ZARIA</b>	▶		<b>N263,222,824.05</b>

# Federation Account Allocation Committee (FAAC) July 2018 Disbursement


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




## KANO STATE

 **44**  
No. of LGCs


### BENEFICIARIES


**Gross Statutory Allocation**  
 **N5,933,821,322.14**


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

**Gross Total**  
 **N5,933,821,322.14**

### DEDUCTIONS

**External Debt**  
 **N55,426,336.83**

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

**Other Deductions (see Note)**  
 **N417,633,586.19**

**Net Statutory Allocation**  
**N5,460,761,399.12**



**Gross VAT Allocation**  
**N1,555,836,000.78**

**Distribution of ₦24.691Billion from FOREX Equalisation =N240,088,971.13**

**Distribution of ₦17.157Billion from FOREX Equalisation =N166,831,891.35**


**Total Gross Amount**  
**N7,978,393,839.39**

**Distribution of ₦7.320B  
Excess Bank Charges  
Recovered =N81,815,653.99**

**Total Net Amount**  
**N7,505,333,916.37**

### LGAs

**Gross Statutory Allocation**  **N6,250,368,219.82**


**Deduction**  **N 0.00**

**Value Added Tax**  **N1,476,898,680.39**

**Distribution of N7.320Billion form Excess Bank Charges =N86,180,209.31**

**Distribution of ₦24.691Billion FOREX Equalisation =N252,896,808.58**

**Distribution of N17.157Billion FOREX Equalisation =N175,731,741.00**

**Total Allocation**  
 **N8,242,075,659.10**



## Total Allocation

AJINGI



N170,922,448.36

ALBASU



N175,297,766.47

BAGWAI



N160,993,977.04

BEBEJI



N173,669,357.16

BICHI



N209,117,031.71

BUNKURE



N167,698,530.27

DALA



N266,904,519.13

DANBATTA



N183,612,321.82

DAWAKIN KUDU



N195,955,051.02

DAWAKIN TOFA



N198,469,111.51

DOGUWA



N180,621,304.94

FAGGE



N180,484,498.78

GABASAWA



N187,866,318.58

GARKO



N168,203,784.62

GARUN MALLAM



N164,657,480.62

GAYA



N180,920,817.70

GEZAWA



N206,923,232.97

GWALE



N246,049,248.26



## Total Allocation

GWARZO



N171,566,903.39

KABO



N164,619,978.00

KANO MUNICIPAL



N239,193,016.66

KARAYE



N159,774,575.45

KIBIYA



N160,689,886.82

KIRU



N206,805,115.54

KUMBOTSO



N212,426,389.86

KUNCHI



N160,537,632.97

KURA



N159,847,683.96

MADOBI



N159,475,502.89

MAKODA



N188,933,514.87

MINJIBIR



N189,615,712.56

NASSARAWA



N326,879,071.20

RANO



N164,509,131.19

RIMINGADO



N160,615,350.34

ROGO



N194,517,246.21

SHANONO



N161,166,714.13

SUMAILA



N203,202,565.34



*Total Allocation*

TAKAI ▶

**N179,707,235.07**

TARAUNI ▶

**N186,701,871.30**

TOFA ▶

**N146,630,382.74**

TSANYAWA ▶

**N162,635,728.27**

TUDUN WADA ▶

**N198,061,404.43**

UNGOGO ▶

**N234,173,310.04**

WARAWA ▶

**N153,018,260.52**

WUDIL ▶

**N178,404,674.39**

# Federation Account Allocation Committee (FAAC) July 2018 Disbursement

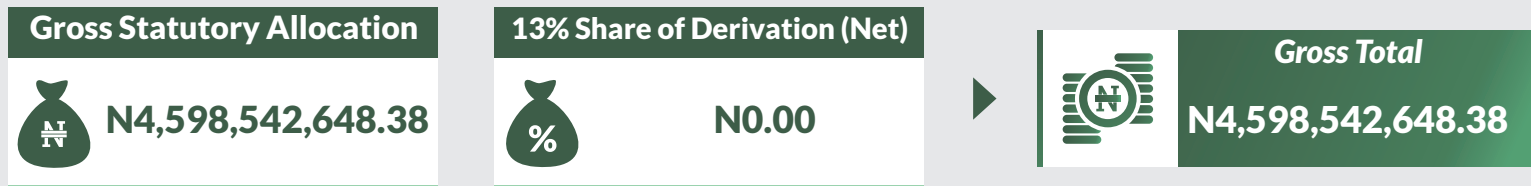
Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of June, 2018 Shared in July, 2018



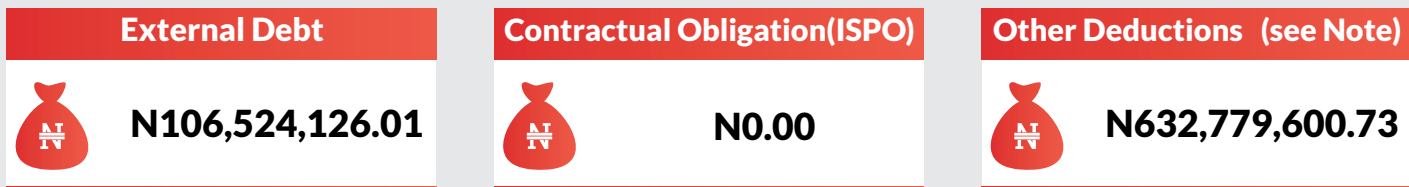
## KATSINA STATE

 **34**  
No. of LGCs

### BENEFICIARIES

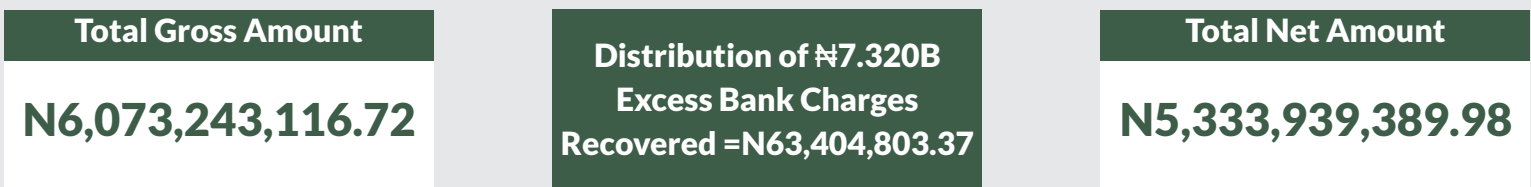


### DEDUCTIONS




Distribution of ₦24.691Billion from FOREX Equalisation =N186,062,119.70


Distribution of ₦17.157Billion from FOREX Equalisation =N129,289,967.77



### LGAs

**Gross Statutory Allocation**  **N4,758,511,715.96**

**Deduction**  % **N 0.00**

**Value Added Tax**  **N993,117,046.50**

Distribution of N7.320Billion form Excess Bank Charges =N65,610,460.26













Distribution of ₦24.691Billion FOREX Equalisation =N192,534,645.04

Distribution of N17.157Billion FOREX Equalisation =N133,787,565.63





### Total Allocation

BAKORI	▶		<b>N176,849,571.58</b>
BATAGARAWA	▶		<b>N183,546,807.50</b>
BATSARI	▶		<b>N198,536,948.82</b>
BAURE	▶		<b>N187,408,847.93</b>
BINDAWA	▶		<b>N174,498,250.28</b>
CHARANCHI	▶		<b>N164,132,750.52</b>
DAN-MUSA	▶		<b>N163,110,674.78</b>
DANDUME	▶		<b>N174,793,371.78</b>
DANJA	▶		<b>N164,434,934.74</b>
DAURA	▶		<b>N198,592,816.46</b>
DUTSI	▶		<b>N163,406,968.14</b>
DUTSINMA	▶		<b>N181,652,607.39</b>
FASKARI	▶		<b>N196,962,086.09</b>
FUNTUA	▶		<b>N198,388,765.74</b>
INGAWA	▶		<b>N173,945,694.01</b>
JIBIA	▶		<b>N192,270,235.62</b>
KAFUR	▶		<b>N199,572,565.01</b>
KAITA	▶		<b>N191,243,226.49</b>



*Total Allocation*

KANKARA	▶		<b>N210,584,395.52</b>
KANKIA	▶		<b>N168,789,994.12</b>
KATSINA	▶		<b>N232,152,916.04</b>
KURFI	▶		<b>N162,360,774.24</b>
KUSADA	▶		<b>N153,697,303.02</b>
MAIADUA	▶		<b>N187,856,370.57</b>
MALUMFASHI	▶		<b>N185,969,320.35</b>
MANI	▶		<b>N177,581,190.12</b>
MASHI	▶		<b>N180,453,314.44</b>
MATAZU	▶		<b>N153,078,286.99</b>
MUSAWA	▶		<b>N181,556,913.73</b>
RIMI	▶		<b>N165,539,704.39</b>
SABUWA	▶		<b>N169,408,980.38</b>
SAFANA	▶		<b>N182,727,951.50</b>
SANDAMU	▶		<b>N175,165,866.10</b>
ZANGO	▶		<b>N173,291,029.01</b>

# Federation Account Allocation Committee (FAAC) July 2018 Disbursement

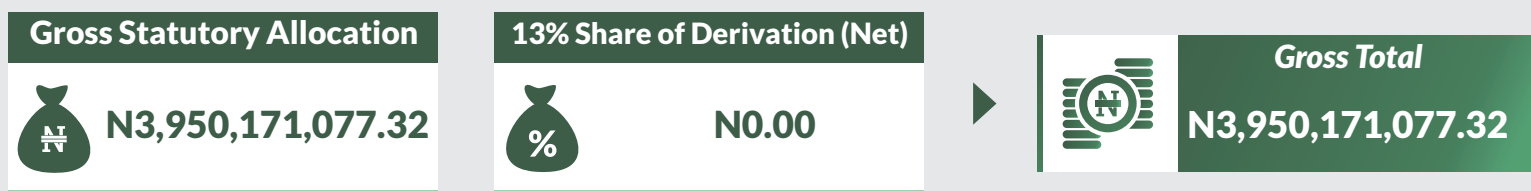
Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of June, 2018 Shared in July, 2018



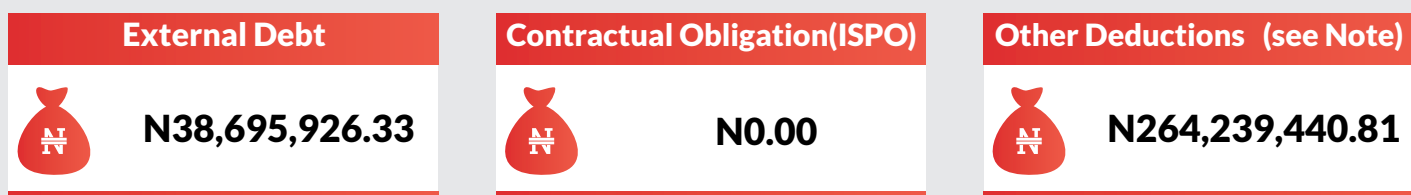
## KEBBI STATE

 **21**  
No. of LGCs

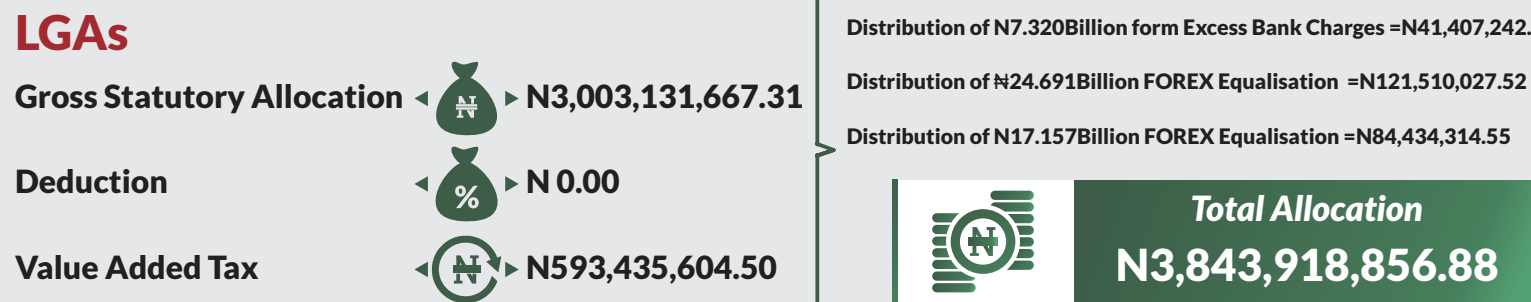
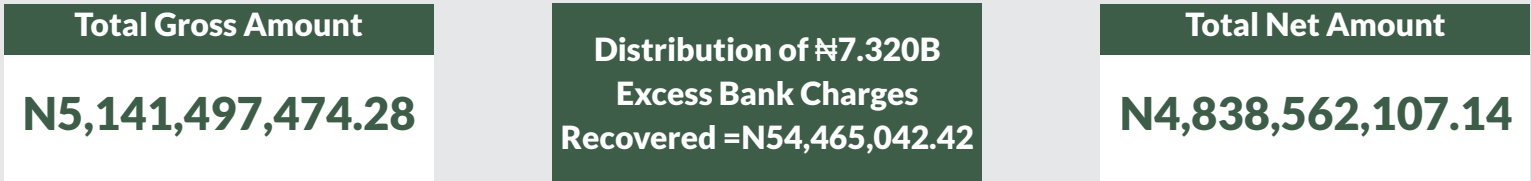
### BENEFICIARIES



### DEDUCTIONS







**Distribution of ₦24.691Billion from FOREX Equalisation =N159,828,289.10**  
**Distribution of ₦17.157Billion from FOREX Equalisation =N111,060,727.35**





*Total Allocation*

<b>ALIERU</b>	▶		<b>N138,965,277.64</b>
<b>AREWA</b>	▶		<b>N219,842,663.01</b>
<b>ARGUNGU</b>	▶		<b>N190,621,186.51</b>
<b>AUGIE</b>	▶		<b>N157,952,549.09</b>
<b>BAGUDO</b>	▶		<b>N209,146,298.94</b>
<b>BIRNIN -KEBBI</b>	▶		<b>N250,296,545.78</b>
<b>BUNZA</b>	▶		<b>N172,732,129.40</b>
<b>DANDI KAMBA</b>	▶		<b>N183,268,255.24</b>
<b>DANKO /WASAGU</b>	▶		<b>N228,409,481.94</b>
<b>FAKAI</b>	▶		<b>N160,847,191.65</b>
<b>GWANDU</b>	▶		<b>N170,252,763.49</b>
<b>JEGA</b>	▶		<b>N187,531,024.06</b>
<b>KALGO</b>	▶		<b>N154,577,234.29</b>
<b>KOKO/BESSE</b>	▶		<b>N178,094,602.34</b>
<b>MAIYAMA</b>	▶		<b>N202,896,522.95</b>
<b>NGASKI</b>	▶		<b>N165,310,283.76</b>
<b>SAKABA</b>	▶		<b>N161,151,928.54</b>
<b>SHANGA</b>	▶		<b>N168,604,488.77</b>

*Total Allocation***SURU****N199,826,209.17****YAURI****N156,938,956.02****ZURU****N186,653,264.30**

# Federation Account Allocation Committee (FAAC) July 2018 Disbursement


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




## KOGI STATE

 **21**  
No. of LGCs


### BENEFICIARIES


**Gross Statutory Allocation**  
 **N4,134,636,599.21**


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

**Gross Total**  
 **N4,134,636,599.21**

### DEDUCTIONS

**External Debt**  
 **N25,111,709.41**

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

**Other Deductions (see Note)**  
 **N399,556,241.96**

**Net Statutory Allocation**  
**N3,463,836,647.84**



**Gross VAT Allocation**  
**N875,315,108.29**

**Distribution of ₦24.691Billion from FOREX Equalisation = N167,291,968.06**

**Distribution of ₦17.157Billion from FOREX Equalisation = N116,247,053.36**

**Total Gross Amount**  
**N5,350,499,185.87**


**Distribution of ₦7.320B  
Excess Bank Charges  
Recovered = 57,008,456.94**

**Total Net Amount**  
**N4,679,699,234.50**

### LGAs

**Gross Statutory Allocation**  **N3,103,956,553.10**


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

**Value Added Tax**  **N599,082,250.15**

**Distribution of N7.320Billion form Excess Bank Charges = N42,797,418.65**

**Distribution of ₦24.691Billion FOREX Equalisation = N125,589,513.87**

**Distribution of N17.157Billion FOREX Equalisation = N87,269,048.78**

**Total Allocation**  
 **N3,868,722,189.05**





## Total Allocation

ADAVI



N195,519,477.65

AJAOKUTA



N171,109,077.20

ANKPA



N219,052,751.96

BASSA



N172,087,489.35

DEKINA



N234,150,842.36

IBAJI



N180,748,957.87

IDAH



N152,319,674.02

IGALAMELA



N179,320,825.85

IJUMU



N174,592,403.25

KABBA/BUNU



N184,891,923.80

KOGI



N163,766,091.35

KOTON KARFE



N207,934,403.06

MOPA-MURO



N137,014,200.64

OFU



N200,425,457.71

OGORI/MAGONGO



N133,251,602.86

OKEHI



N195,357,205.06

OKENE



N244,964,000.94

OLAMABORO



N183,598,300.10



### Total Allocation

OMALA



**N171,960,646.54**

YAGBA EAST



**N185,340,358.82**

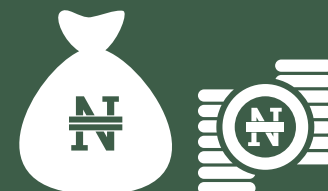
YAGBA WEST



**N181,316,498.64**

# Federation Account Allocation Committee (FAAC) July 2018 Disbursement

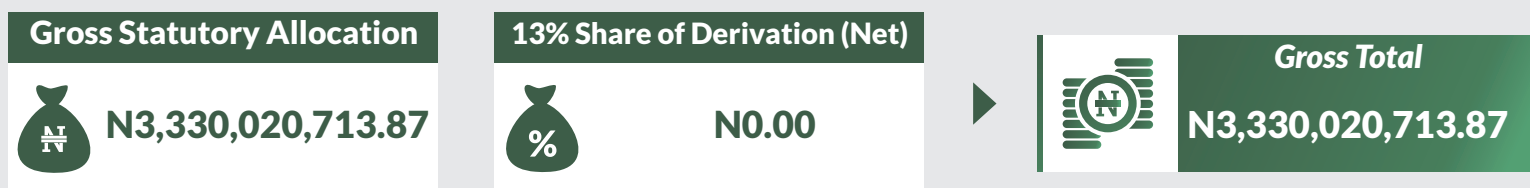
Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of June, 2018 Shared in July, 2018



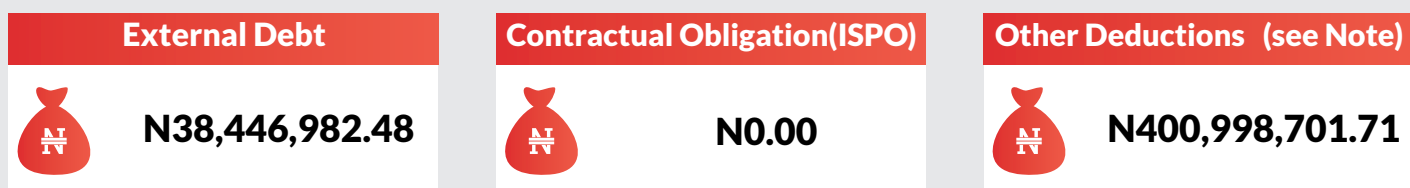
## KWARA STATE

 **16**  
No. of LGCs

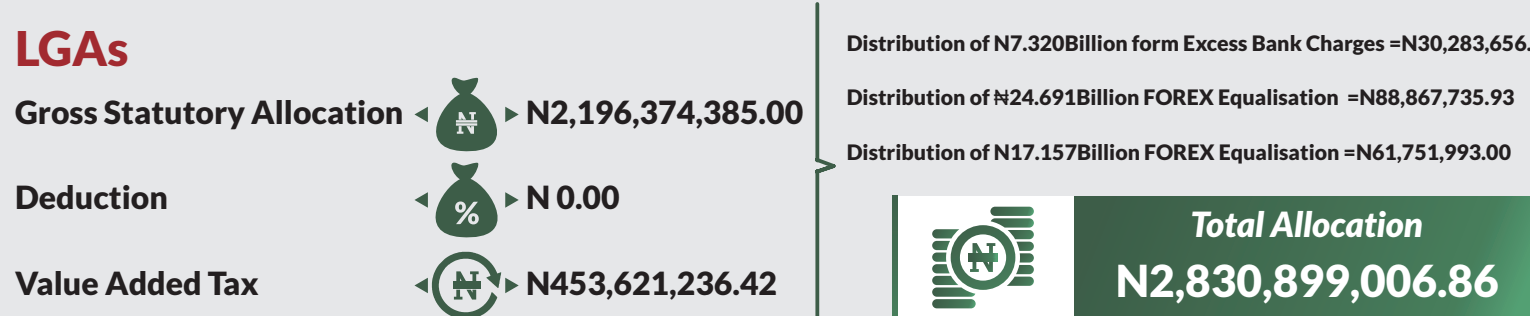
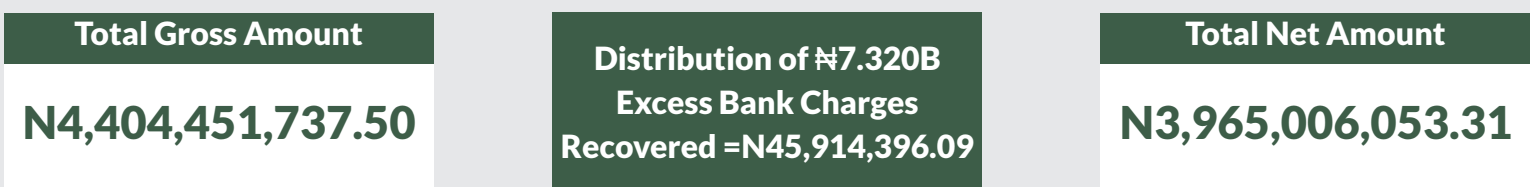
### BENEFICIARIES



### DEDUCTIONS



**Distribution of ₦24.691Billion from FOREX Equalisation =N134,736,319.75**  
**Distribution of ₦17.157Billion from FOREX Equalisation =N93,624,938.09**





*Total Allocation*

<b>ASA</b>	▶		<b>N163,518,342.82</b>
<b>BARUTEN</b>	▶		<b>N256,589,918.14</b>
<b>EDU</b>	▶		<b>N203,670,262.55</b>
<b>EKITI</b>	▶		<b>N127,386,009.33</b>
<b>IFELODUN</b>	▶		<b>N213,695,914.56</b>
<b>ILORIN EAST</b>	▶		<b>N188,045,761.46</b>
<b>ILORIN SOUTH</b>	▶		<b>N189,998,903.06</b>
<b>ILORIN WEST</b>	▶		<b>N227,888,885.39</b>
<b>IREPODUN</b>	▶		<b>N163,011,563.33</b>
<b>KAI AMA</b>	▶		<b>N205,915,295.31</b>
<b>MORO</b>	▶		<b>N167,860,665.87</b>
<b>OFFA</b>	▶		<b>N150,822,495.23</b>
<b>OKE-ERO</b>	▶		<b>N128,267,724.72</b>
<b>OSIN</b>	▶		<b>N127,950,656.48</b>
<b>OYUN</b>	▶		<b>N144,969,474.95</b>
<b>PATEGI</b>	▶		<b>N171,307,133.64</b>

# Federation Account Allocation Committee (FAAC) July 2018 Disbursement

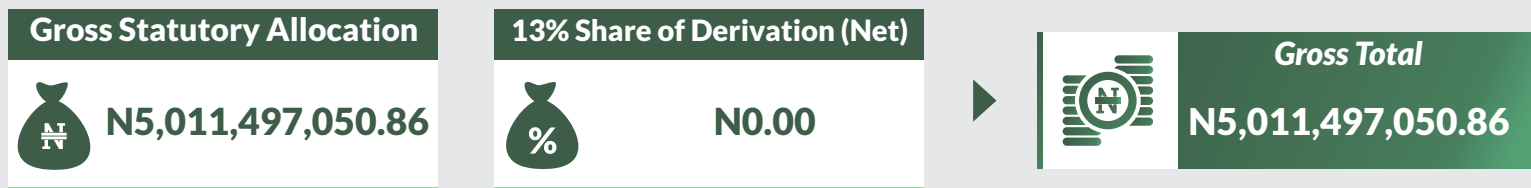
Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of June, 2018 Shared in July, 2018



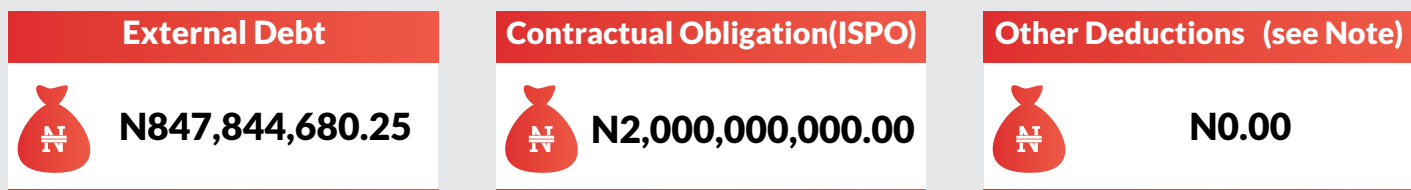
## LAGOS STATE

**20**  
No. of LGCs

### BENEFICIARIES

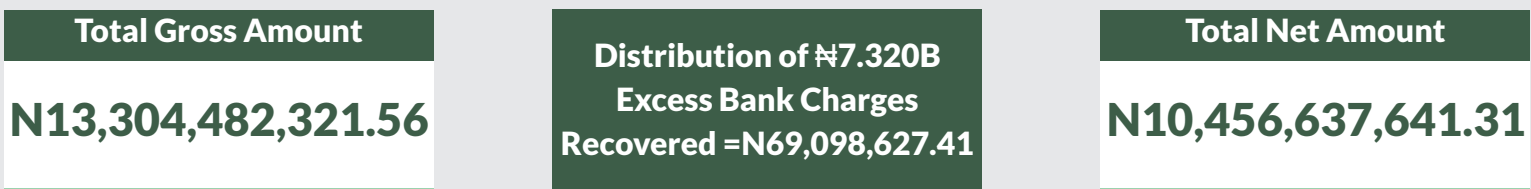


### DEDUCTIONS



Distribution of ₦24.691Billion from FOREX Equalisation =N202,770,711.39

Distribution of ₦17.157Billion from FOREX Equalisation =N140,900,355.11



### LGAs

**Gross Statutory Allocation** **N3,741,515,392.52**

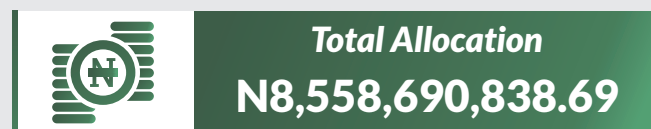
**Deduction** **N 0.00**

**Value Added Tax** **N4,509,007,218.66**

Distribution of N7.320Billion form Excess Bank Charges =N51,588,093.43

Distribution of ₦24.691Billion FOREX Equalisation =N151,385,849.40

Distribution of N17.157Billion FOREX Equalisation =N105,194,284.69





## Total Allocation

AGEGE



N429,725,395.48

AJEROMI/IFELODUN



N501,633,334.04

ALIMOSHO



N698,540,541.96

AMOWO-ODOFIN



N382,344,794.11

APAPA



N349,866,551.64

BADAGRY



N367,693,026.17

EPE



N351,328,536.59

ETI-OSA



N387,262,228.27

IBEJU-LEKKI



N319,705,165.60

IFAKO/IJAYE



N419,679,558.59

IKEJA



N386,113,806.34

IKORODU



N463,192,446.29

KOSOFE



N490,219,887.75

LAGOS ISLAND



N346,050,048.41

LAGOS MAINLAND



N380,692,127.79

MUSHIN



N481,297,818.14

OJO



N471,889,381.25

OSHODI/ISOLO



N478,334,681.16



*Total Allocation*

SOMOLU	▶		<b>N409,962,469.28</b>
SURULERE	▶		<b>N443,159,039.84</b>

# Federation Account Allocation Committee (FAAC) July 2018 Disbursement

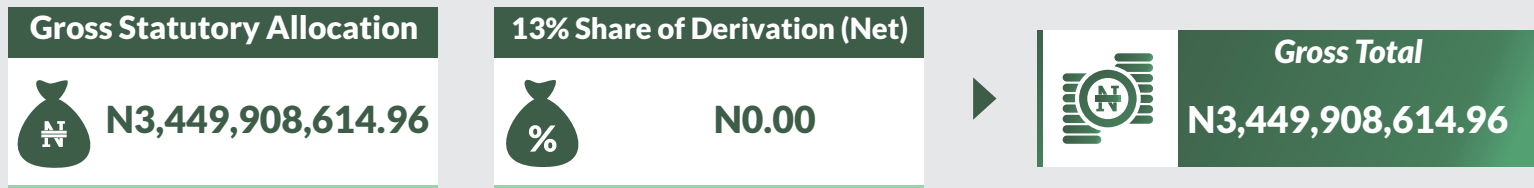
Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of June, 2018 Shared in July, 2018



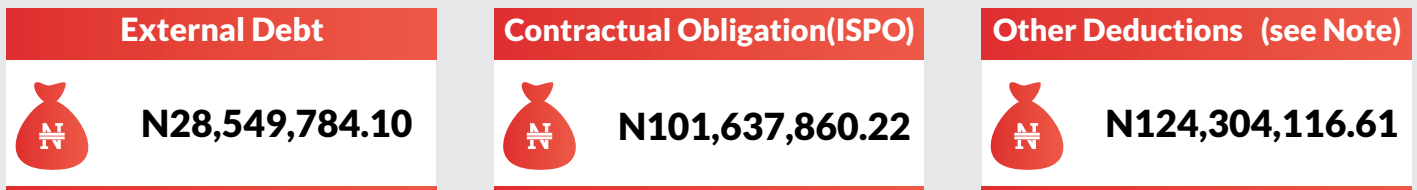
## NASARAWA STATE

**13**  
No. of LGCs

### BENEFICIARIES

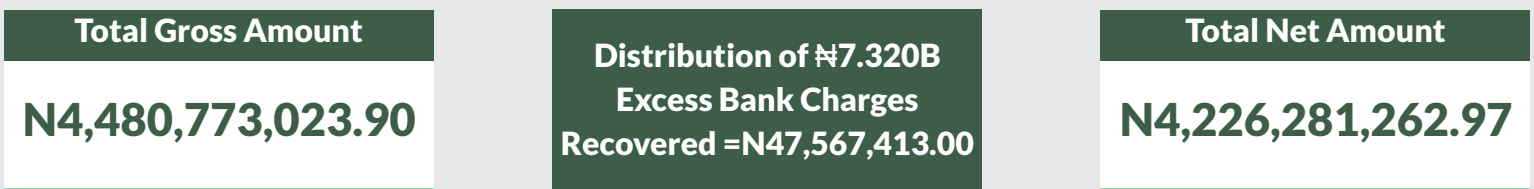


### DEDUCTIONS

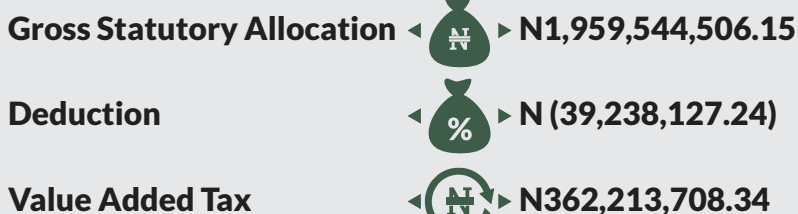


Distribution of ₦24.691Billion from FOREX Equalisation =N139,587,116.78

Distribution of ₦17.157Billion from FOREX Equalisation =N96,995,637.04



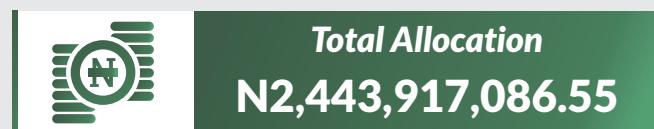
### LGAs



Distribution of N7.320Billion form Excess Bank Charges =N27,018,241.13

Distribution of ₦24.691Billion FOREX Equalisation =N79,285,337.19



Distribution of N17.157Billion FOREX Equalisation =N55,093,420.98







*Total Allocation*

<b>AKWANGA</b>	▶		<b>N163,310,569.22</b>
<b>AWE</b>	▶		<b>N181,101,880.08</b>
<b>DOMA</b>	▶		<b>N186,544,789.21</b>
<b>KARU</b>	▶		<b>N219,718,245.33</b>
<b>KEANA</b>	▶		<b>N157,327,383.06</b>
<b>KEFFI</b>	▶		<b>N150,011,941.24</b>
<b>KOKONA</b>	▶		<b>N169,353,583.33</b>
<b>LAFIA</b>	▶		<b>N265,712,029.89</b>
<b>NASARAWA</b>	▶		<b>N240,252,722.16</b>
<b>NASARAWA EGGON</b>	▶		<b>N187,798,454.26</b>
<b>OBI</b>	▶		<b>N180,822,502.28</b>
<b>TOTO</b>	▶		<b>N188,707,398.01</b>
<b>WAMBA</b>	▶		<b>N153,255,588.47</b>

# Federation Account Allocation Committee (FAAC) July 2018 Disbursement

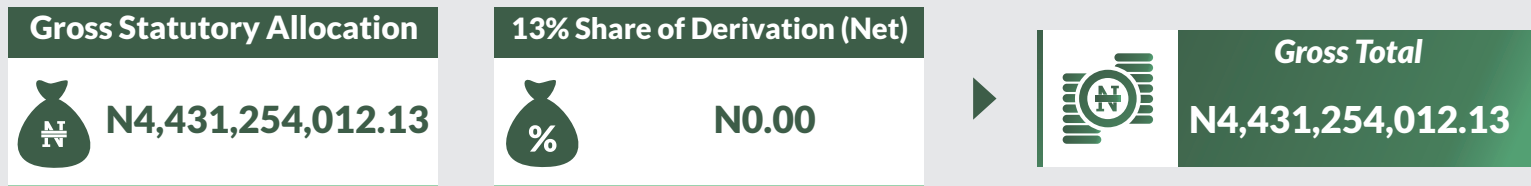
Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of June, 2018 Shared in July, 2018



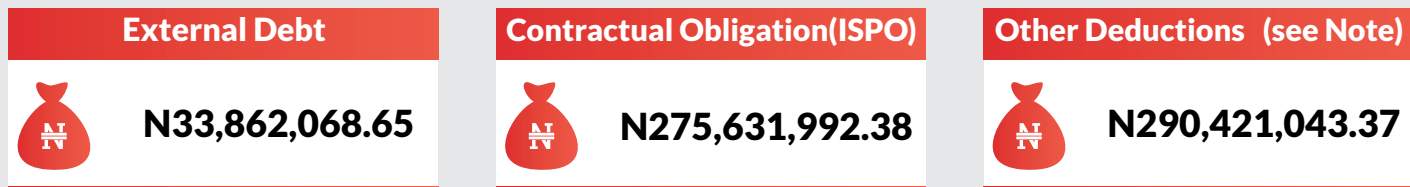
## NIGER STATE

 **25**  
No. of LGCs

### BENEFICIARIES

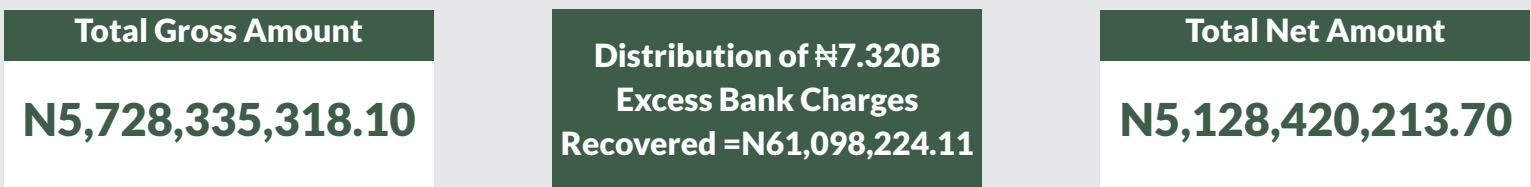


### DEDUCTIONS




Distribution of ₦24.691Billion from FOREX Equalisation =N179,293,436.53


Distribution of ₦17.157Billion from FOREX Equalisation =N124,586,577.14



### LGAs

**Gross Statutory Allocation**  **N3,626,965,727.23**

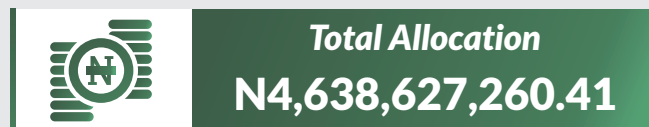
**Deduction**  **N 0.00**

**Value Added Tax**  **N712,928,137.17**

Distribution of N7.320Billion form Excess Bank Charges =N50,008,680.22















Distribution of ₦24.691Billion FOREX Equalisation =N146,751,043.30

Distribution of N17.157Billion FOREX Equalisation =N101,973,672.49











*Total Allocation*

<b>AGAIE</b>	▶		<b>N172,931,965.44</b>
<b>AGWARA</b>	▶		<b>N147,649,181.19</b>
<b>BIDA</b>	▶		<b>N173,882,587.93</b>
<b>BORGU</b>	▶		<b>N262,989,933.71</b>
<b>BOSSO</b>	▶		<b>N168,091,364.81</b>
<b>EDATI</b>	▶		<b>N176,349,835.44</b>
<b>GBAKO</b>	▶		<b>N166,530,735.97</b>
<b>GURARA</b>	▶		<b>N149,398,494.01</b>
<b>KATCHA</b>	▶		<b>N161,198,412.98</b>
<b>KONTAGORA</b>	▶		<b>N176,689,034.88</b>
<b>LAPAI</b>	▶		<b>N170,672,009.80</b>
<b>LAVUN</b>	▶		<b>N200,545,936.54</b>
<b>MAGAMA</b>	▶		<b>N202,923,657.93</b>
<b>MARIGA</b>	▶		<b>N222,568,125.12</b>
<b>MASHEGU</b>	▶		<b>N257,985,446.96</b>
<b>MINNA</b>	▶		<b>N174,296,154.66</b>
<b>MOKWA</b>	▶		<b>N228,103,615.28</b>
<b>MUYA</b>	▶		<b>N156,384,034.44</b>



*Total Allocation*

<b>PAIKORO</b>	▶		<b>N179,526,769.90</b>
<b>RAFI</b>	▶		<b>N204,154,471.43</b>
<b>RIJAU</b>	▶		<b>N193,470,532.77</b>
<b>SHIRORO</b>	▶		<b>N226,962,949.11</b>
<b>SULEJA</b>	▶		<b>N173,766,479.19</b>
<b>TAFA</b>	▶		<b>N139,221,078.85</b>
<b>WUSHISHI</b>	▶		<b>N152,334,452.06</b>

# Federation Account Allocation Committee (FAAC) July 2018 Disbursement

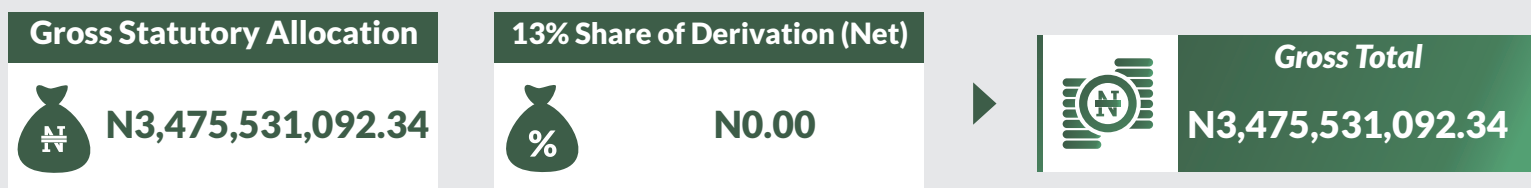
Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of June, 2018 Shared in July, 2018



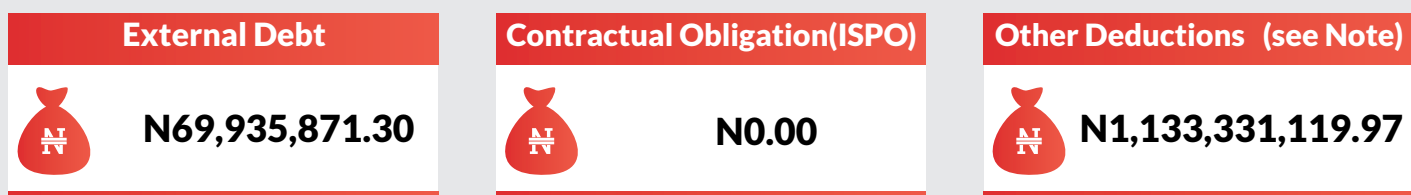
## OGUN STATE

 **20**  
No. of LGCs

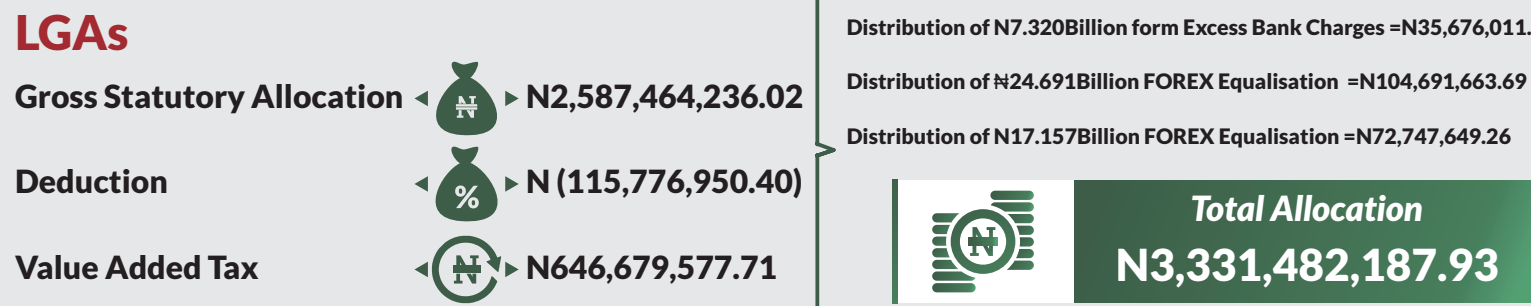
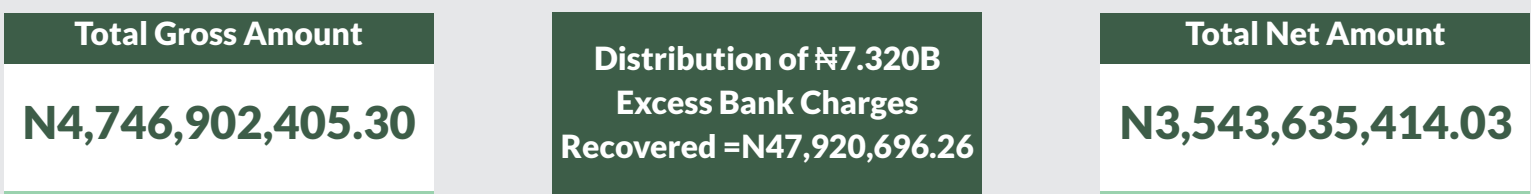
### BENEFICIARIES



### DEDUCTIONS



**Distribution of ₦24.691Billion from FOREX Equalisation = N140,623,830.54**  
**Distribution of ₦17.157Billion from FOREX Equalisation = N97,716,023.81**





*Total Allocation*

<b>ABEOKUTA NORTH</b>	▶		<b>N171,733,549.99</b>
<b>ABEOKUTA SOUTH</b>	▶		<b>N179,408,611.09</b>
<b>ADO-ODO/OTA</b>	▶		<b>N276,373,346.61</b>
<b>EGBADO NORTH</b>	▶		<b>N176,782,222.88</b>
<b>EGBADO SOUTH</b>	▶		<b>N160,357,708.06</b>
<b>EWEKORO</b>	▶		<b>N121,087,339.65</b>
<b>REMO NORTH</b>	▶		<b>N118,729,883.95</b>
<b>IFO</b>	▶		<b>N271,797,954.74</b>
<b>IJEBU EAST</b>	▶		<b>N155,439,125.03</b>
<b>IJEBU NORTH</b>	▶		<b>N199,456,037.23</b>
<b>IJEBU ODE</b>	▶		<b>N153,312,975.06</b>
<b>IKENNE</b>	▶		<b>N138,712,957.83</b>
<b>IJEBU NORTH EAST</b>	▶		<b>N124,144,207.40</b>
<b>IMEKO-AFON</b>	▶		<b>N140,736,105.79</b>
<b>IPOKIA</b>	▶		<b>N150,646,466.10</b>
<b>OBAFEMI/OWODE</b>	▶		<b>N182,308,126.50</b>
<b>ODEDAAH</b>	▶		<b>N150,385,554.99</b>
<b>ODOGBOLU</b>	▶		<b>N142,394,208.92</b>



*Total Allocation*

<b>OGUN WATERSIDE</b>	▶		<b>N133,070,428.90</b>
<b>SHAGAMU</b>	▶		<b>N184,605,377.21</b>

# Federation Account Allocation Committee (FAAC) July 2018 Disbursement

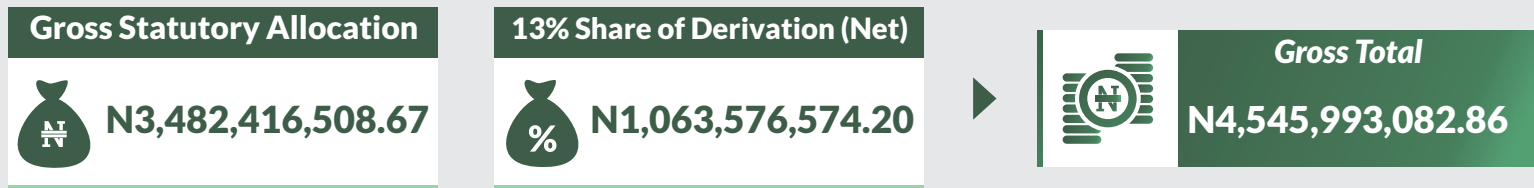
Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of June, 2018 Shared in July, 2018



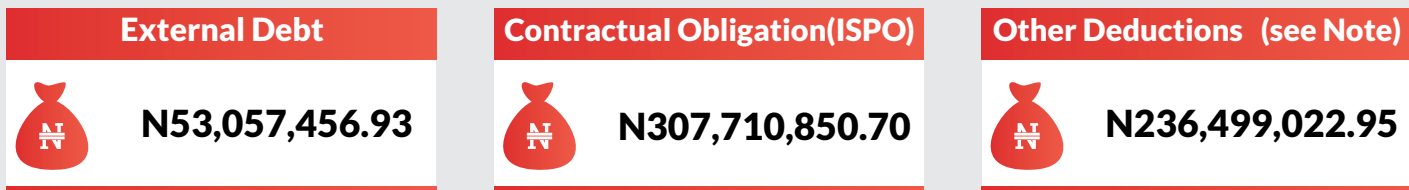
## ONDO STATE

 **18**  
No. of LGCs

### BENEFICIARIES

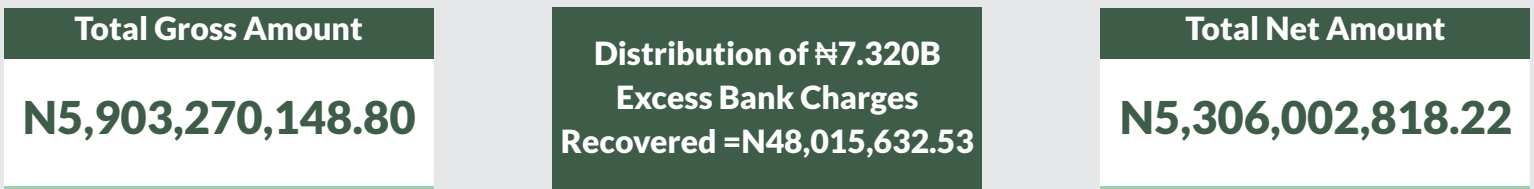


### DEDUCTIONS

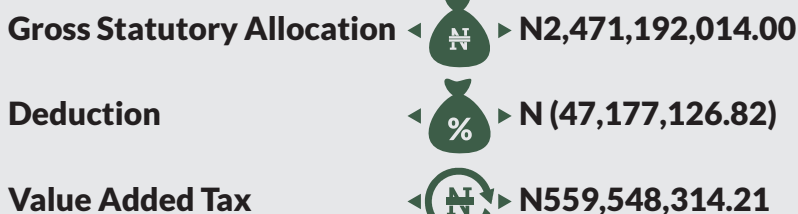


Distribution of ₦24.691Billion from FOREX Equalisation =N244,612,307.13

Distribution of ₦17.157Billion from FOREX Equalisation =N163,930,560.11



### LGAs



Distribution of N7.320Billion form Excess Bank Charges =N34,072,847.79

Distribution of ₦24.691Billion FOREX Equalisation =N99,987,161.04

Distribution of N17.157Billion FOREX Equalisation =N69,478,606.65







*Total Allocation*

<b>AKOKO NORTH EAST</b>	▶		<b>N175,884,357.06</b>
<b>AKOKO NORTH WEST</b>	▶		<b>N186,826,005.82</b>
<b>AKOKO SOUTH WEST</b>	▶		<b>N190,628,921.82</b>
<b>AKOKO SOUTH EAST</b>	▶		<b>N140,314,969.38</b>
<b>AKURE NORTH</b>	▶		<b>N149,011,559.35</b>
<b>AKURE SOUTH</b>	▶		<b>N229,302,807.28</b>
<b>IDANRE</b>	▶		<b>N159,078,262.04</b>
<b>IFEDORE</b>	▶		<b>N162,994,282.71</b>
<b>OKITIPUPA</b>	▶		<b>N193,904,251.16</b>
<b>ILAJE</b>	▶		<b>N211,271,279.68</b>
<b>ESE-EDO</b>	▶		<b>N161,438,460.67</b>
<b>ILE-OLUJI-OKEIGBO</b>	▶		<b>N167,278,849.34</b>
<b>IRELE</b>	▶		<b>N155,684,861.49</b>
<b>ODIGBO</b>	▶		<b>N193,514,705.65</b>
<b>ONDO EAST</b>	▶		<b>N129,250,757.42</b>
<b>ONDO WEST</b>	▶		<b>N212,545,728.19</b>
<b>OSE</b>	▶		<b>N169,359,970.58</b>
<b>OWO</b>	▶		<b>N198,811,787.23</b>

# Federation Account Allocation Committee (FAAC) July 2018 Disbursement

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




## OSUN STATE

 **30**  
No. of LGCs


### BENEFICIARIES


**Gross Statutory Allocation**  
 **N3,411,817,699.16**


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

**Gross Total**  
 **N3,411,817,699.16**

### DEDUCTIONS

**External Debt**  
 **N100,711,658.43**

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

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

**Net Statutory Allocation**  
**N990,177,250.20**



**Gross VAT Allocation**  
**N877,300,309.52**

**Distribution of ₦24.691Billion from FOREX Equalisation = N138,045,916.21**

**Distribution of ₦17.157Billion from FOREX Equalisation = N95,924,694.86**

**Total Gross Amount**  
**N4,570,130,834.41**

**Distribution of ₦7.320B  
Excess Bank Charges  
Recovered = N47,042,214.65**

**Total Net Amount**  
**N2,148,490,385.45**

### LGAs

**Gross Statutory Allocation**  **N3,347,292,062.64**


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

**Value Added Tax**  **N768,724,019.72**

**Distribution of N7.320Billion form Excess Bank Charges = N46,152,533.81**

**Distribution of ₦24.691Billion FOREX Equalisation = N135,435,137.62**

**Distribution of N17.157Billion FOREX Equalisation = N94,110,529.35**

**Total Allocation**  
 **N4,309,685,637.75**



## Total Allocation

ATAKUMOSA EAST



N125,953,420.38

ATAKUMOSA WEST



N125,784,809.56

AIYEDADE



N156,790,893.50

AIYEDIRE



N136,932,596.24

BOLUWADURO



N130,372,138.73

BORIPE



N149,892,026.29

EDE NORTH



N126,175,014.83

EDE SOUTH



N129,749,426.03

EGBEDORE



N127,854,709.70

EJIGBO



N145,952,674.65

IFE CENTRAL



N155,252,819.68

IFE EAST



N176,642,611.43

IFE NORTH



N164,404,339.42

IFE SOUTH



N145,430,612.44

IFEDAYO



N113,424,186.39

IFELODUN



N144,587,131.71

ILA



N127,923,745.97

ILESHA EAST



N135,262,029.00

*Total Allocation*

ILESHA WEST ▶

**N141,811,370.05**

IREPODUN ▶

**N141,553,315.49**

IREWOLE ▶

**N152,733,419.26**

ISOKAN ▶

**N138,427,453.61**

IWO ▶

**N170,534,580.62**

OBOKUN ▶

**N141,535,793.57**

ODO-OTIN ▶

**N180,239,314.01**

OLA-OLUWA ▶

**N127,444,670.00**

OLORUNDA ▶

**N153,227,683.33**

ORIADE ▶

**N154,678,056.93**

OROLU ▶

**N136,478,012.32**

OSOGBO ▶

**N152,636,782.61**

# Federation Account Allocation Committee (FAAC) July 2018 Disbursement

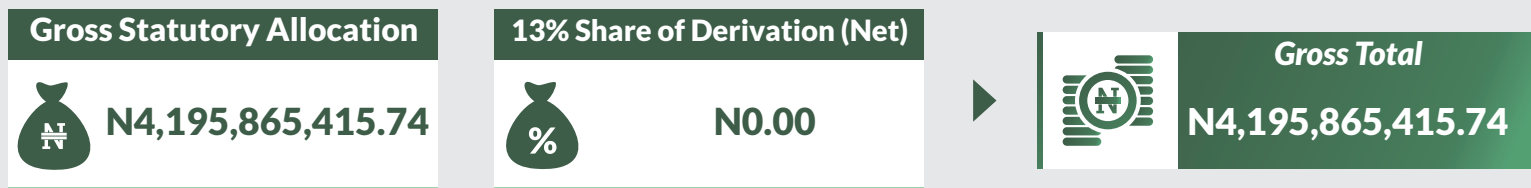
Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of June, 2018 Shared in July, 2018



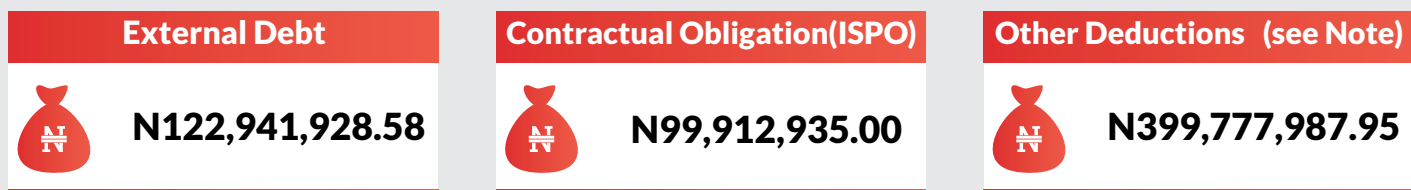
## OYO STATE

 **33**  
No. of LGCs

### BENEFICIARIES

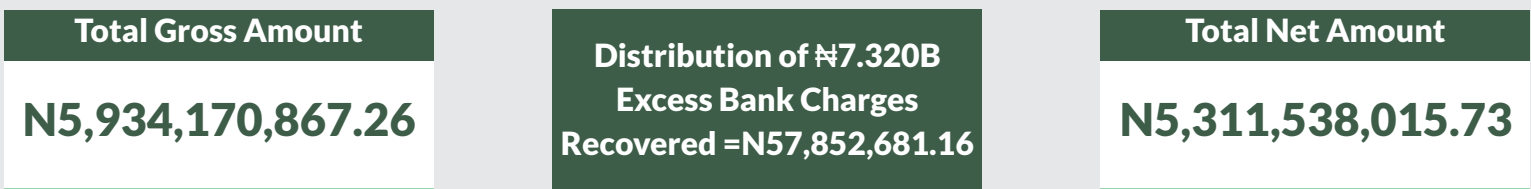


### DEDUCTIONS

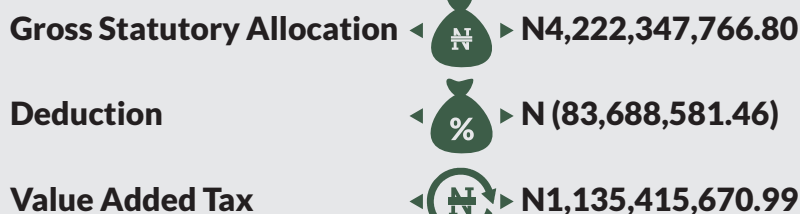


**Distribution of ₦24.691Billion from FOREX Equalisation =N169,769,353.67**

**Distribution of ₦17.157Billion from FOREX Equalisation =N117,968,527.39**



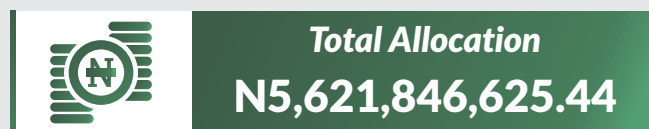
### LGAs



**Distribution of N7.320Billion form Excess Bank Charges =N58,217,820.38**

**Distribution of ₦24.691Billion FOREX Equalisation =N170,840,858.87**

**Distribution of N17.157Billion FOREX Equalisation =N118,713,089.87**





## Total Allocation

AFIJIO



N154,823,301.71

AKINYELE



N179,748,725.48

ATIBA



N176,623,226.24

ATISBO



N183,334,365.79

EGBEDA



N196,094,321.50

IBADAN NORTH



N202,017,705.30

IBADAN NORTH EAST



N217,074,340.70

IBADAN NORTH WEST



N159,872,780.37

IBADAN SOUTH EAST



N190,930,662.24

IBADAN SOUTH WEST



N199,136,867.15

IBARAPA CENTRAL



N143,729,749.26

IBARAPA NORTH



N148,585,499.24

IDO



N146,337,148.73

SAKI WEST



N214,596,713.90

IFELOJU



N148,775,442.43

IREPO



N154,966,934.59

ISEYIN



N201,839,694.24

ITESIWAJU



N171,682,735.14



## Total Allocation

IWAJOWA



N158,436,892.01

OLORUNSOGO



N144,452,086.79

KAJOLA



N179,502,604.83

LAGELU



N165,500,146.13

OGBOMOSHO NORTH



N173,377,106.88

OGBOMOSHO SOUTH



N147,252,381.95

OGO-OLUWA



N134,908,377.38

OLUYOLE



N178,992,118.32

ONA-ARA



N195,811,424.30

ORELOPE



N148,938,006.69

ORI IRE



N176,305,735.59

OYO EAST



N151,996,064.33

OYO WEST



N153,294,167.34

SAKI EAST



N151,095,917.84

IFEDAPO



N171,813,381.04

# Federation Account Allocation Committee (FAAC) July 2018 Disbursement

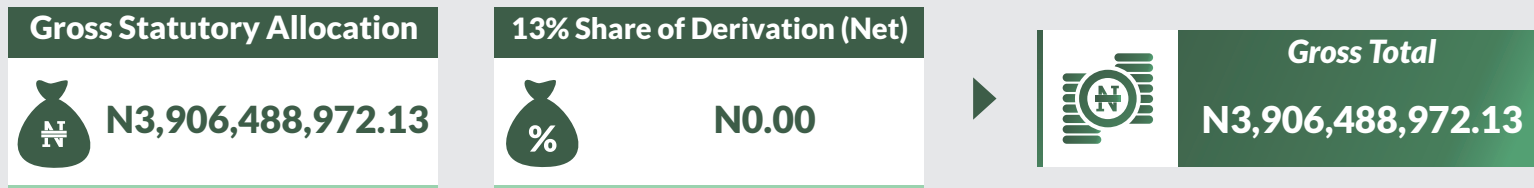
Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of June, 2018 Shared in July, 2018



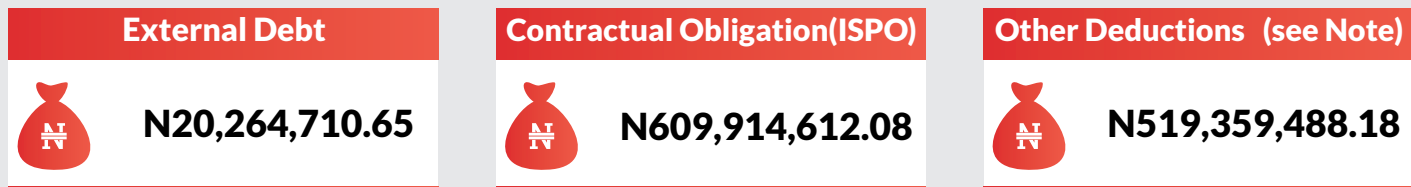
## PLATEAU STATE

 **17**  
No. of LGCs

### BENEFICIARIES

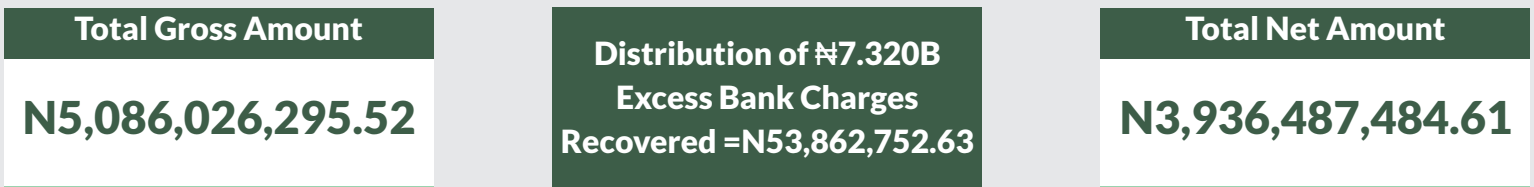


### DEDUCTIONS

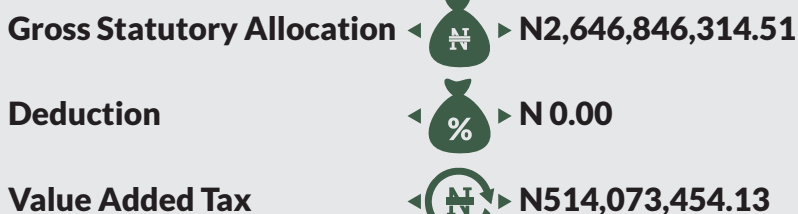


Distribution of ₦24.691Billion from FOREX Equalisation =N158,060,862.83

Distribution of ₦17.157Billion from FOREX Equalisation =N109,832,586.52



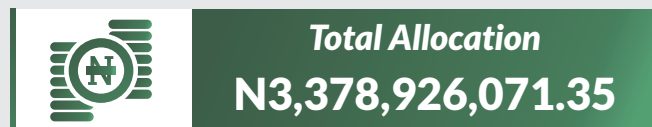
### LGAs



Distribution of N7.320Billion form Excess Bank Charges =N36,494,773.01

Distribution of ₦24.691Billion FOREX Equalisation =N107,094,328.24



Distribution of N17.157Billion FOREX Equalisation =N74,417,201.46







*Total Allocation*

<b>BARKIN LADI</b>	▶		<b>N196,578,661.72</b>
<b>BASSA</b>	▶		<b>N198,753,486.52</b>
<b>BOKKOS</b>	▶		<b>N197,502,578.88</b>
<b>JOS EAST</b>	▶		<b>N151,391,653.46</b>
<b>JOS NORTH</b>	▶		<b>N266,760,591.74</b>
<b>JOS SOUTH</b>	▶		<b>N229,250,540.96</b>
<b>KANAM</b>	▶		<b>N197,184,527.80</b>
<b>KANKE</b>	▶		<b>N174,794,201.72</b>
<b>LANGTANG NORTH</b>	▶		<b>N179,790,363.48</b>
<b>LANGTANG SOUTH</b>	▶		<b>N169,853,560.22</b>
<b>MANGU</b>	▶		<b>N236,619,266.89</b>
<b>MIKANG</b>	▶		<b>N159,213,696.67</b>
<b>PANKSHIN</b>	▶		<b>N210,060,691.99</b>
<b>QUAN-PAN</b>	▶		<b>N210,123,316.48</b>
<b>RIYOM</b>	▶		<b>N168,507,979.90</b>
<b>SHENDAM</b>	▶		<b>N212,051,695.95</b>
<b>WASE</b>	▶		<b>N220,489,256.98</b>

# Federation Account Allocation Committee (FAAC) July 2018 Disbursement


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





## RIVERS STATE

 **23**  
No. of LGCs


### BENEFICIARIES


**Gross Statutory Allocation**  
 **N4,034,478,741.61**


**13% Share of Derivation (Net)**  
 **N7,318,983,674.44**

**Gross Total**  
 **N11,353,462,416.04**

### DEDUCTIONS

**External Debt**  
 **N55,522,490.88**

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

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

**Net Statutory Allocation**  
**N10,030,390,402.13**



**Gross VAT Allocation**  
**N1,298,579,902.52**

**Distribution of ₦24.691Billion from FOREX Equalisation = N768,326,144.10**

**Distribution of ₦17.157Billion from FOREX Equalisation = N531,861,147.39**


**Total Gross Amount**  
**N14,007,857,088.34**


**Distribution of ₦7.320B  
Excess Bank Charges  
Recovered = N55,627,478.28**

**Total Net Amount**  
**N12,684,785,074.43**

### LGAs

**Gross Statutory Allocation**  **N3,280,912,739.79**


**Deduction**  **N 0.00**

**Value Added Tax**  **N893,224,072.64**

**Distribution of N7.320Billion form Excess Bank Charges = N45,237,294.30**

**Distribution of ₦24.691Billion FOREX Equalisation = N132,749,356.83**

**Distribution of N17.157Billion FOREX Equalisation = N92,244,246.67**

**Total Allocation**  
 **N4,444,367,710.23**



### Total Allocation

AHOADA	▶		<b>N162,845,053.63</b>
AHOADA WEST	▶		<b>N199,756,868.59</b>
AKUKUTORU	▶		<b>N181,452,572.75</b>
ANDONI	▶		<b>N194,744,743.22</b>
ASARITORU	▶		<b>N184,053,335.37</b>
BONNY	▶		<b>N183,737,579.58</b>
DEGEMA	▶		<b>N198,043,226.34</b>
ELEME	▶		<b>N189,505,082.80</b>
EMOHUA	▶		<b>N183,127,180.04</b>
ETCHE	▶		<b>N211,213,099.43</b>
GONAKA	▶		<b>N191,248,814.31</b>
IKWERRE	▶		<b>N182,313,892.07</b>
KHANA	▶		<b>N216,002,038.42</b>
OBIO/AKPOR	▶		<b>N265,328,897.83</b>
OBUA/ODUAL	▶		<b>N213,354,140.70</b>
OGBA/EGBEMA/NDONI	▶		<b>N214,970,783.21</b>
OGU/BOLO	▶		<b>N148,109,814.14</b>
OKRIKA	▶		<b>N184,489,239.60</b>



### Total Allocation

OMUMMA



**N146,759,830.51**

OPOBO/NKORO



**N159,345,043.35**

OYIGBO



**N161,677,574.24**

PORT HARCOURT



**N298,098,206.01**

TAI



**N174,190,694.08**

# Federation Account Allocation Committee (FAAC) July 2018 Disbursement

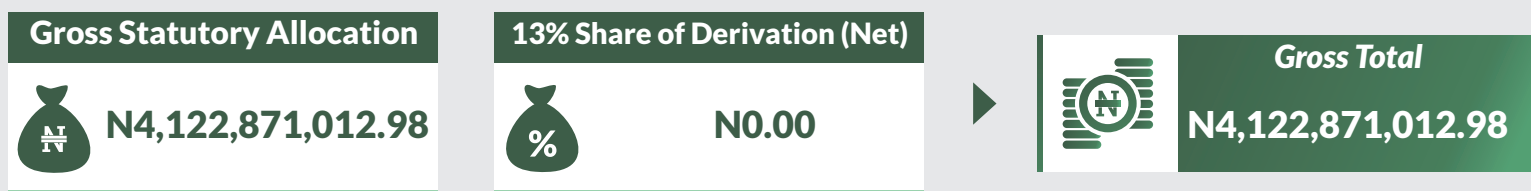
Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of June, 2018 Shared in July, 2018



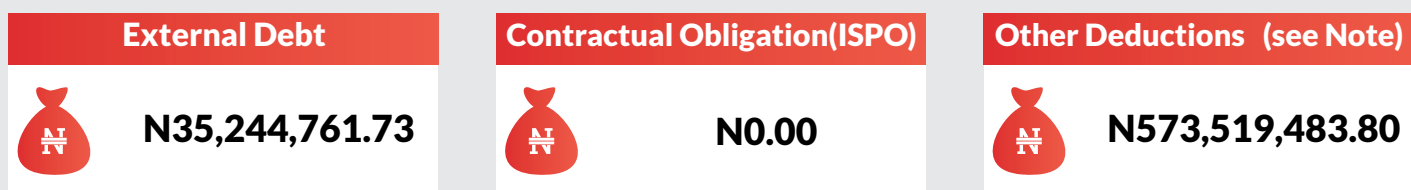
## SOKOTO STATE

 **23**  
No. of LGCs

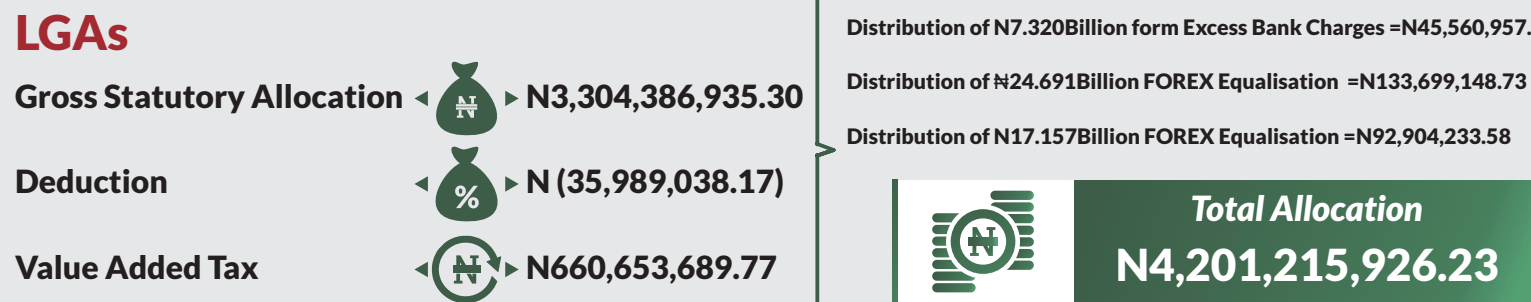
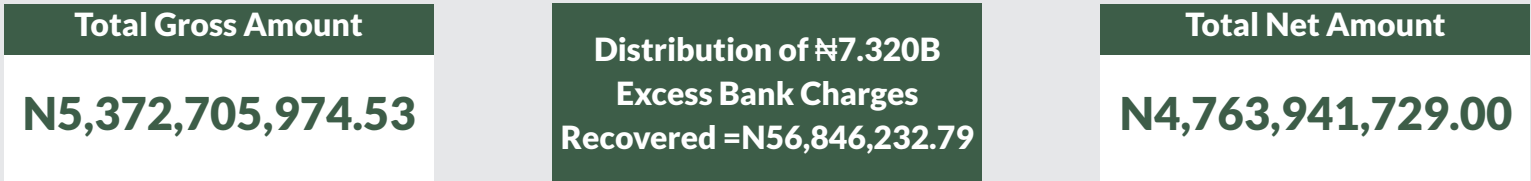
### BENEFICIARIES



### DEDUCTIONS





















**Distribution of ₦24.691Billion from FOREX Equalisation =N166,815,919.43**  
**Distribution of ₦17.157Billion from FOREX Equalisation =N115,916,258.94**





*Total Allocation*

<b>BINJI</b>	▶		<b>N156,750,000.85</b>
<b>BODINGA</b>	▶		<b>N179,475,964.06</b>
<b>DANGE-SHUNI</b>	▶		<b>N192,412,125.60</b>
<b>GADA</b>	▶		<b>N209,707,998.82</b>
<b>GORONYO</b>	▶		<b>N195,148,262.27</b>
<b>GUDU</b>	▶		<b>N174,169,074.07</b>
<b>GWADABAWA</b>	▶		<b>N203,981,865.30</b>
<b>ILLELA</b>	▶		<b>N173,710,473.73</b>
<b>ISA</b>	▶		<b>N192,857,859.25</b>
<b>KEBBE</b>	▶		<b>N175,356,682.77</b>
<b>KWARE</b>	▶		<b>N164,990,531.19</b>
<b>RABAH</b>	▶		<b>N192,516,805.79</b>
<b>SABON BIRNI</b>	▶		<b>N204,278,942.21</b>
<b>SHAGARI</b>	▶		<b>N183,892,640.51</b>
<b>SILAME</b>	▶		<b>N164,278,626.17</b>
<b>SOKOTO NORTH</b>	▶		<b>N187,812,223.26</b>
<b>SOKOTO SOUTH</b>	▶		<b>N184,218,953.65</b>
<b>TAMBUWAL</b>	▶		<b>N204,614,932.73</b>



### Total Allocation

TANGAZA	▶		<b>N184,247,459.16</b>
TURETA	▶		<b>N167,057,215.94</b>
WAMAKKO	▶		<b>N178,384,807.93</b>
WURNO	▶		<b>N171,641,684.24</b>
YABO	▶		<b>N159,710,796.73</b>

# Federation Account Allocation Committee (FAAC) July 2018 Disbursement

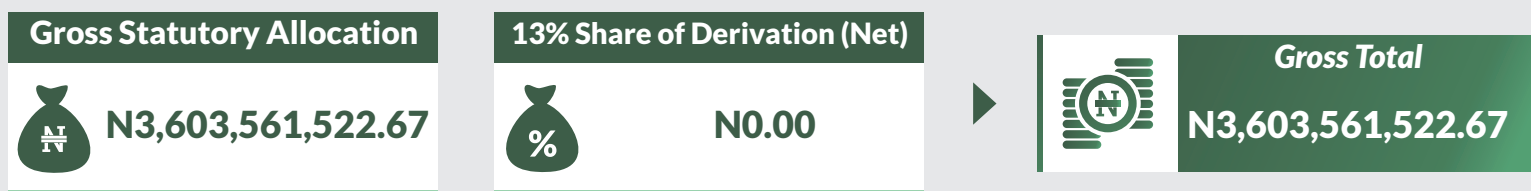
Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of June, 2018 Shared in July, 2018



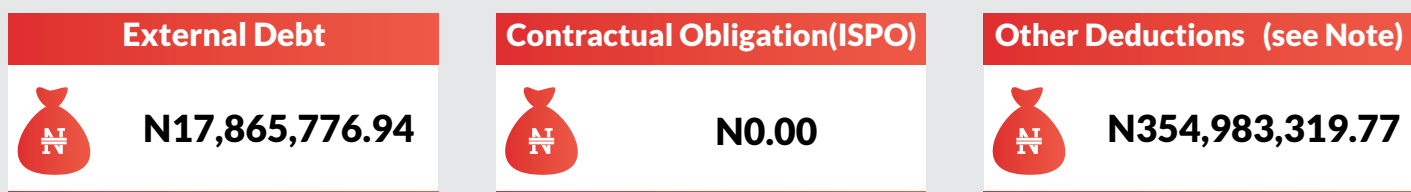
## TARABA STATE

 **16**  
No. of LGCs

### BENEFICIARIES

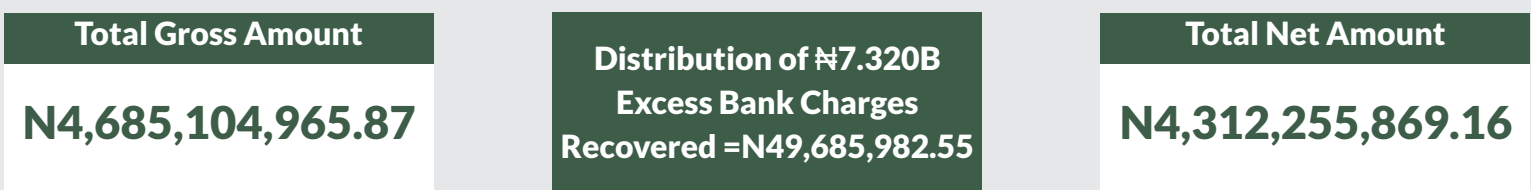


### DEDUCTIONS




Distribution of ₦24.691Billion from FOREX Equalisation =N145,804,083.30


Distribution of ₦17.157Billion from FOREX Equalisation =N101,315,653.40



### LGAs

**Gross Statutory Allocation**  **N2,476,649,063.04**

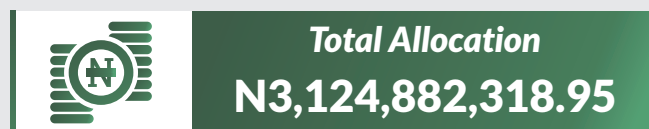
**Deduction**  **N 0.00**

**Value Added Tax**  **N444,245,173.05**

Distribution of N7.320Billion form Excess Bank Charges =N34,148,089.70

Distribution of ₦24.691Billion FOREX Equalisation =N100,207,959.27

Distribution of N17.157Billion FOREX Equalisation =N69,632,033.89







*Total Allocation*

<b>ARDO KOLA</b>	▶		<b>N158,626,314.84</b>
<b>BALI</b>	▶		<b>N261,683,450.53</b>
<b>DONGA</b>	▶		<b>N185,079,272.35</b>
<b>GASHAKA</b>	▶		<b>N212,867,233.56</b>
<b>GASSOL</b>	▶		<b>N237,662,914.17</b>
<b>IBI</b>	▶		<b>N165,202,236.82</b>
<b>JALINGO</b>	▶		<b>N163,244,675.40</b>
<b>KARIM LAMIDU</b>	▶		<b>N241,623,479.38</b>
<b>KURMI</b>	▶		<b>N174,508,822.51</b>
<b>LAU</b>	▶		<b>N163,317,801.59</b>
<b>SARDAUNA</b>	▶		<b>N239,338,301.06</b>
<b>TAKUM</b>	▶		<b>N190,790,156.95</b>
<b>USSA</b>	▶		<b>N166,391,651.08</b>
<b>WUKARI</b>	▶		<b>N235,110,640.10</b>
<b>YORRO</b>	▶		<b>N157,892,336.41</b>
<b>ZING</b>	▶		<b>N171,543,032.19</b>

# Federation Account Allocation Committee (FAAC) July 2018 Disbursement

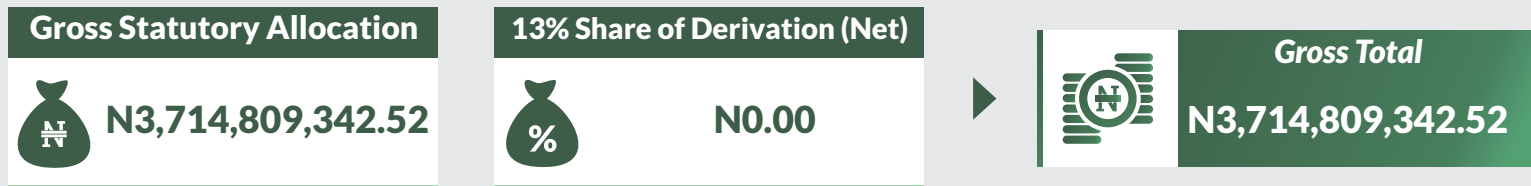
Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of June, 2018 Shared in July, 2018



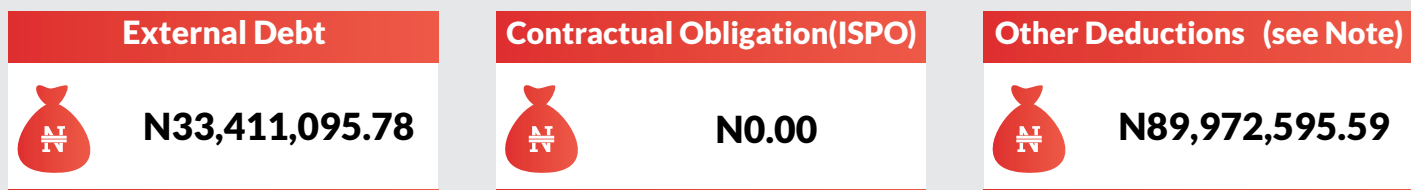
## YOBE STATE

 **17**  
No. of LGCs

### BENEFICIARIES

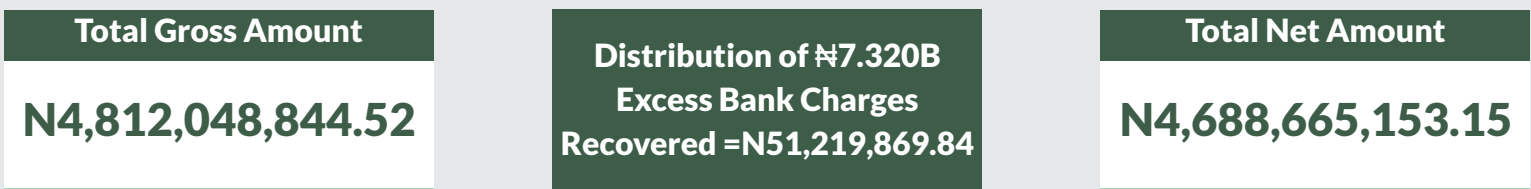


### DEDUCTIONS




Distribution of ₦24.691Billion from FOREX Equalisation =N150,305,293.09


Distribution of ₦17.157Billion from FOREX Equalisation =N104,443,432.82



### LGAs

**Gross Statutory Allocation**  **N2,490,053,585.84**

**Deduction**  **N 0.00**

**Value Added Tax**  **N466,629,027.18**

Distribution of N7.320Billion form Excess Bank Charges =N34,332,911.5




Distribution of ₦24.691Billion FOREX Equalisation =N100,750,321.09

Distribution of N17.157Billion FOREX Equalisation =N70,008,907.71





*Total Allocation*

<b>BADE</b>	▶		<b>N177,275,957.64</b>
<b>BURSARI</b>	▶		<b>N191,342,117.40</b>
<b>DAMATURU</b>	▶		<b>N163,103,231.26</b>
<b>FIKA</b>	▶		<b>N182,693,422.13</b>
<b>FUNE</b>	▶		<b>N255,253,950.12</b>
<b>GEIDAM</b>	▶		<b>N209,151,513.61</b>
<b>GUJBA</b>	▶		<b>N193,166,043.79</b>
<b>GULAMI</b>	▶		<b>N169,737,429.57</b>
<b>JAKUSKO</b>	▶		<b>N223,469,956.23</b>
<b>KARASUWA</b>	▶		<b>N159,866,043.06</b>
<b>MACHINA</b>	▶		<b>N151,417,495.91</b>
<b>NANGERE</b>	▶		<b>N162,305,848.78</b>
<b>NGURU</b>	▶		<b>N178,244,392.14</b>
<b>POTISKUM</b>	▶		<b>N196,690,607.67</b>
<b>TARMUA</b>	▶		<b>N176,819,797.37</b>
<b>YUNUSARI</b>	▶		<b>N186,260,748.21</b>
<b>YUSUFARI</b>	▶		<b>N184,976,198.46</b>

# Federation Account Allocation Committee (FAAC) July 2018 Disbursement

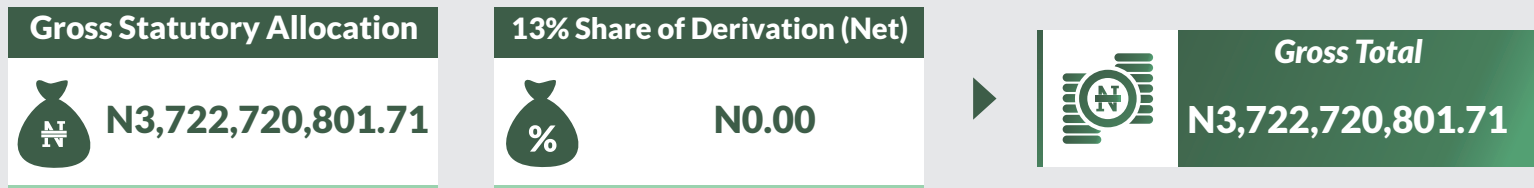
Distribution of Revenue Allocation to State and Local Governments by FAAC  
for the month of June, 2018 Shared in July, 2018



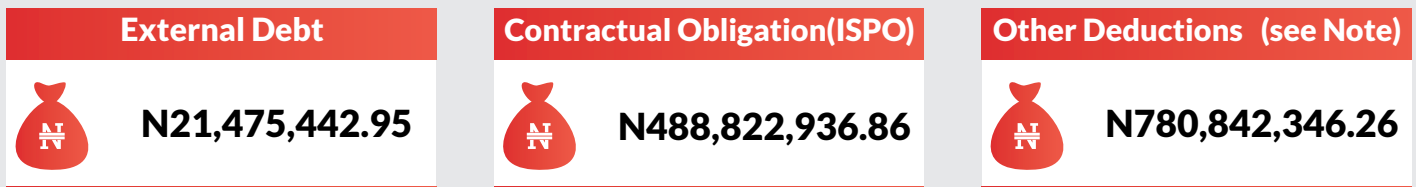
## ZAMFARA STATE

 **14**  
No. of LGCs

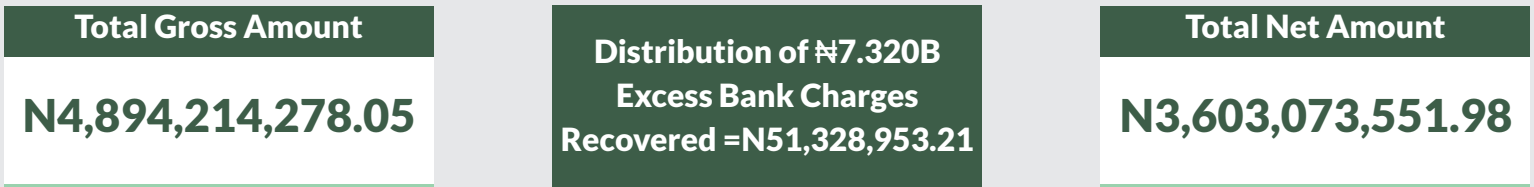
### BENEFICIARIES



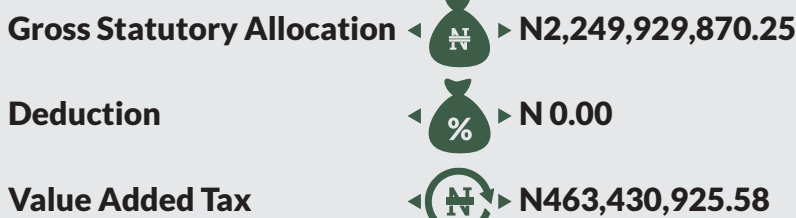
### DEDUCTIONS



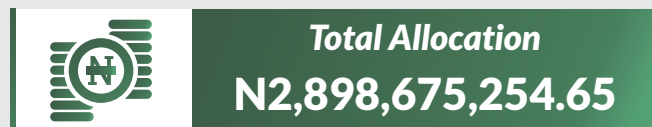
**Distribution of ₦24.691Billion from FOREX Equalisation =N150,625,399.48**  
**Distribution of ₦17.157Billion from FOREX Equalisation =N104,665,866.83**



### LGAs



**Distribution of N7.320Billion form Excess Bank Charges =N31,022,080.67**  
**Distribution of ₦24.691Billion FOREX Equalisation =N91,034,650.07**  
**Distribution of N17.157Billion FOREX Equalisation =N63,257,728.08**





### Total Allocation

ANKA	▶		<b>N177,285,964.93</b>
BAKURA	▶		<b>N175,273,975.18</b>
BUKKUYUM	▶		<b>N202,916,607.11</b>
BUNGUDU	▶		<b>N223,507,506.16</b>
GUMMI	▶		<b>N195,748,907.06</b>
GUSAU	▶		<b>N270,600,361.87</b>
KAURA NAMODA	▶		<b>N209,437,782.95</b>
KIYAWA	▶		<b>N187,048,385.65</b>
MARADUN	▶		<b>N201,773,408.05</b>
MARU	▶		<b>N261,147,948.58</b>
SHINKAFI	▶		<b>N167,249,737.21</b>
TALATA MAFARA	▶		<b>N193,858,539.91</b>
TSAFE	▶		<b>N206,606,754.42</b>
ZURMI	▶		<b>N226,219,375.58</b>

# Appendix

## Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of June, 2018 Shared in July, 2018

S/n	Beneficiaries	Statutory	Distribution of ₦24.691Billion from FOREX Equalisation	Distribution of ₦17.157Billion from FOREX Equalisation	Distribution of ₦7.320Billion From Excess Bank Charges Recovered	VAT	Total
		₦	₦	₦	₦	₦	₦
1	FGN (see Table II)	279,683,673,808.07	11,316,310,660.56	7,863,424,553.46	3,856,284,414.31	12,289,335,249.81	315,009,028,686.21
2	State (see Table III)	141,859,296,965.67	5,739,783,994.88	3,988,434,018.00	1,955,958,989.19	40,964,450,832.70	194,507,924,800.44
3	LGCs (see Table IV)	109,367,571,762.46	4,425,132,870.30	3,074,915,448.01	1,507,962,394.36	28,675,115,582.89	147,050,698,058.02
4	13% Derivation Fund	37,408,118,142.59	3,209,838,595.80	2,230,437,497.16	-	-	42,848,394,235.55
5	Cost of Collection - NCS	4,301,352,403.59	-	-	-	517,380,367.75	4,818,732,771.34
6	Transfer to Excess ECA	100,000,000,000.00	-	-	-	-	100,000,000,000.00
7	Cost of Collections - FIRS	9,309,056,944.14	-	-	-	2,896,323,868.31	12,205,380,812.45
8	Cost of Collection - DPR	5,422,718,239.39	-	-	-	-	5,422,718,239.39
	<b>Total</b>	<b>687,351,788,265.91</b>	<b>24,691,066,121.54</b>	<b>17,157,211,516.63</b>	<b>7,320,205,797.85</b>	<b>85,342,605,901.46</b>	<b>821,862,877,603.39</b>

## Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of June, 2018 Shared in July, 2018

S/n	Beneficiaries	1	2	3	4=2-3	5	6	7	8	9 (4+5+6+7+8)
		Gross Statutory Allocation	Less Deductions	Net Statutory Allocation	Distribution of ₦24.691Billion Being FOREX Distribution for the Month	Distribution of ₦17.157Billion Being FOREX Distribution for the Month	Distribution of ₦7.320Billion From Excess Bank Charges Recovered	VAT	Total Net Amount	
		₦	₦	₦	₦	₦	₦	₦	₦	
1	FGN (CRF Account)	257,491,613,130.06	19,148,925,368.32	238,342,687,761.74	10,418,395,349.99	7,239,485,399.44	3,550,299,811.96	11,470,046,233.16	271,020,914,556.29	
2	Share of Derivation & Ecology	5,309,105,425.36	-	5,309,105,425.36	214,812,275.26	149,267,740.19	73,202,057.98	-	5,746,387,498.79	
3	Stabilization	2,654,552,712.68	-	2,654,552,712.68	107,406,137.63	74,633,870.10	36,601,028.99	-	2,873,193,749.40	
4	Development of Natural Resources	8,919,297,114.61	-	8,919,297,114.61	360,884,622.43	250,769,803.53	122,979,457.40	-	9,653,930,997.97	
5	FCT-Abuja	5,309,105,425.36	36,612,916.09	5,272,492,509.27	214,812,275.26	149,267,740.19	73,202,057.98	819,289,016.65	6,529,063,599.35	
	<b>Sub-total</b>	<b>279,683,673,808.07</b>	<b>19,185,538,284.41</b>	<b>260,498,135,523.66</b>	<b>11,316,310,660.57</b>	<b>7,863,424,553.45</b>	<b>3,856,284,414.31</b>	<b>12,289,335,249.81</b>	<b>295,823,490,401.80</b>	

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

## Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the month of December,2017 Shared in January, 2018

1	2	3	4	5	6=4+5	7	8	9	10=(6-7-8-9)	11	12	13	14	15=6+11+12+13+14	16=10+11+12+13+14	
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total	Deductions			Net Statutory Allocation	Distribution of ₦24.691Billion from FOREX Equalisation	Distribution of ₦17.157Billion from FOREX Equalisation	Distribution of ₦7.320Billion From Excess Bank Charges Recovered	Gross VAT Allocation	Total Gross Amount	Total Net Amount	S/n
						External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)								
			₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	
1	ABIA	17	3,502,979,179.23	475,173,514.87	3,978,152,694.10	38,081,181.00	0.00	432,102,232.26	3,507,969,280.84	187,442,512.09	130,606,038.32	48,299,151.07	834,595,141.32	5,179,095,536.90	4,708,912,123.64	1
2	ADAMAWA	21	3,726,567,452.04	-	3,726,567,452.04	34,494,617.66	0.00	461,215,592.50	3,230,857,241.88	150,781,039.20	104,774,017.03	51,381,990.91	875,371,578.25	4,908,876,077.42	4,413,165,867.26	2
3	AKWA IBOM	31	3,761,198,150.51	8,730,824,552.79	12,492,022,703.29	123,674,997.53	0.00	1,041,089,532.95	11,327,258,172.81	1,004,330,185.96	683,430,985.50	51,859,479.71	946,396,695.14	15,178,040,049.60	14,013,275,519.12	3
4	ANAMBRA	21	3,719,586,166.65	-	3,719,586,166.65	37,508,528.23	0.00	89,972,595.59	3,592,105,042.83	150,498,568.68	104,577,735.24	51,285,732.80	959,721,980.82	4,985,670,184.18	4,858,189,060.36	4
5	BAUCHI	20	4,474,786,779.23	-	4,474,786,779.23	60,256,569.81	201,255,000.00	597,418,008.62	3,615,857,200.80	181,054,820.41	125,810,519.26	61,698,454.83	1,004,252,779.17	5,847,603,352.89	4,988,673,774.46	5
6	BAVELSA	8	3,310,070,337.93	7,307,375,271.04	10,617,445,608.97	29,964,760.70	421,546,663.22	1,191,608,913.56	8,974,325,271.49	738,084,925.99	499,226,693.08	45,639,319.88	758,711,403.64	12,659,107,951.56	11,015,987,614.08	6
7	BENUE	23	4,195,401,873.79	-	4,195,401,873.79	21,500,012.53	103,855,987.23	423,541,958.63	3,646,503,915.40	169,750,598.25	117,955,494.71	57,846,289.84	946,586,940.11	5,487,541,196.70	4,938,643,238.31	7
8	BORNO	27	4,647,904,016.27	-	4,647,904,016.27	16,388,404.87	0.00	323,071,065.26	4,308,444,546.14	188,059,335.22	130,677,783.46	64,085,398.95	939,925,106.30	5,970,651,640.21	5,631,192,170.08	8
9	CROSS RIVER	18	3,761,839,590.38	-	3,761,839,590.38	262,644,574.38	633,134,951.92	665,694,354.44	2,200,365,709.64	152,208,188.92	105,765,708.09	51,868,323.90	854,305,958.77	4,925,987,770.06	3,364,513,889.32	9
10	DELTA	25	3,798,408,318.03	10,767,295,601.33	14,565,703,919.36	25,614,092.78	1,098,907,642.20	1,177,175,865.26	12,264,006,319.12	1,015,208,479.18	752,059,421.23	52,372,534.29	1,020,625,947.82	17,405,970,301.88	15,104,272,701.64	10
11	EBONYI	13	3,346,822,313.44	-	3,346,822,313.44	34,012,816.72	0.00	468,120,924.08	2,844,688,572.64	135,416,131.05	94,097,322.15	46,146,056.90	788,450,386.01	4,410,932,209.54	3,908,798,468.74	11
12	EDO	18	3,497,965,710.78	1,423,582,526.55	4,921,548,237.33	65,767,212.71	0.00	393,356,922.11	4,462,424,102.51	245,080,953.11	172,843,394.98	48,230,025.26	984,094,762.29	6,371,797,372.97	5,912,673,238.15	12
13	EKITI	16	3,344,933,721.11	-	3,344,933,721.11	50,257,868.07	499,654,808.01	424,531,814.40	2,370,489,230.63	135,339,716.52	94,044,223.58	46,120,016.95	818,538,881.08	4,438,976,559.24	3,464,532,068.76	13
14	ENUGU	17	3,762,164,262.54	-	3,762,164,262.54	50,370,063.83	0.00	206,468,378.89	3,505,325,819.82	152,221,325.51	105,774,836.38	51,872,800.48	895,543,073.87	4,967,576,298.78	4,710,737,856.06	14
15	GOMBE	11	3,523,680,014.86	-	3,523,680,014.86	32,311,814.59	361,446,152.47	302,954,928.64	2,826,967,119.16	142,571,989.18	99,069,751.09	48,584,574.63	785,671,876.87	4,599,578,206.63	3,902,865,310.93	15
16	IMO	27	3,889,523,947.72	321,306,427.38	4,210,830,375.10	48,261,551.15	0.00	822,267,522.07	3,340,301,301.88	191,334,531.52	119,615,620.19	53,628,838.52	957,162,058.64	5,532,571,423.97	4,662,042,350.75	16
17	JIGAWA	27	4,183,543,814.39	-	4,183,543,814.39	26,900,978.82	0.00	163,223,611.96	3,993,419,223.61	169,270,808.06	117,622,100.36	57,682,790.66	995,872,838.58	5,523,992,352.05	5,333,867,761.27	17
18	KADUNA	23	4,901,508,168.39	-	4,901,508,168.39	187,188,131.13	0.00	203,254,936.77	4,511,065,100.49	198,320,439.60	137,807,971.25	67,582,098.37	1,183,024,153.87	6,488,242,831.48	6,097,799,763.58	18
19	KANO	44	5,933,821,322.14	-	5,933,821,322.14	55,426,336.83	0.00	417,633,586.19	5,460,761,399.12	240,088,971.13	166,831,891.35	81,815,653.99	1,555,836,000.78	7,978,393,839.39	7,505,333,916.37	19
20	KATSINA	34	4,598,542,648.38	-	4,598,542,648.38	106,524,126.01	0.00	632,779,600.73	3,859,238,921.64	186,062,119.70	129,289,967.77	63,404,803.37	1,095,943,577.50	6,073,243,116.72	5,333,939,389.98	20
21	KEBBI	21	3,950,171,077.32	-	3,950,171,077.32	38,695,926.33	0.00	264,239,440.81	3,647,235,710.18	159,828,289.10	111,060,727.35	54,465,042.42	865,972,338.08	5,141,497,474.28	4,838,562,107.14	21
22	KOGI	21	4,134,636,599.21	-	4,134,636,599.21	25,111,709.41	246,132,000.00	399,556,241.96	3,463,836,647.84	167,291,968.06	116,247,053.36	57,008,456.94	875,315,108.29	5,350,499,185.87	4,679,699,234.50	22
23	KWARA	16	3,330,020,713.87	-	3,330,020,713.87	38,446,982.48	0.00	400,998,701.71	2,890,575,029.68	134,736,319.75	93,624,938.09	45,914,396.09	800,155,369.71	4,404,451,737.50	3,965,006,053.31	23
24	LAGOS	20	5,011,497,050.86	-	5,011,497,050.86	847,844,680.25	2,000,000,000.00	-	2,163,652,370.61	202,770,711.39	140,900,355.11	69,098,627.41	7,880,215,576.79	13,304,482,321.56	10,456,637,641.31	24
25	NASSARAWA	13	3,449,908,614.96	-	3,449,908,614.96	28,549,784.10	101,637,860.22	124,304,116.61	3,195,416,854.03	139,587,116.78	96,995,637.04	47,567,413.00	746,714,242.11	4,480,773,023.90	4,226,281,262.97	25
26	NIGER	25	4,431,254,012.13	-	4,431,254,012.13	33,862,068.65	275,631,992.38	290,421,043.37	3,831,338,907.73	179,293,436.53	124,586,577.14	61,098,224.11	932,103,068.19	5,728,335,318.10	5,128,420,213.70	26
27	OGUN	20	3,475,531,092.34	-	3,475,531,092.34	69,935,871.30	0.00	1,133,331,119.97	2,272,264,101.07	140,623,830.54	97,716,023.81	47,920,696.26	985,110,762.35	4,746,902,405.30	3,543,635,414.03	27
28	ONDO	18	3,482,416,508.67	1,063,576,574.20	4,545,993,082.86	53,057,456.93	307,710,850.70	236,499,022.95	3,948,725,752.28	244,612,307.13	163,930,560.11	48,015,632.53	900,718,566.17	5,903,270,148.80	5,306,002,818.22	28
29	OSUN	30	3,411,817,699.16	-	3,411,817,699.16	100,711,658.43	945,881,467.00	1,375,047,323.53	990,177,250.20	138,045,916.21	95,924,694.86	47,042,214.65	877,300,309.52	4,570,130,834.41	2,148,490,385.45	29
30	OYO	33	4,195,865,415.74	-	4,195,865,415.74	122,941,928.58	99,912,935.00	399,777,987.95	3,573,232,564.21	169,769,353.67	117,968,527.39	57,852,681.16	1,392,714,889.31	5,934,170,867.26	5,311,538,015.73	30
31	PLATEAU	17	3,906,488,972.13	-	3,906,488,972.13	20,264,710.65	609,914,612.08	519,359,488.18	2,756,950,161.22	158,060,862.83	109,832,586.52	53,862,752.63	857,781,121.41	5,086,026,295.52	3,936,487,484.61	31
32	RIVERS	23	4,034,478,741.61	7,318,983,674.44	11,353,462,416.04	55,522,490.88	0.00	1,267,549,523.03	10,030,390,402.13	768,326,144.10	531,861,147.39	55,627,478.28	1,298,579,902.52	14,007,857,088.34	12,684,785,074.43	32
33	SOKOTO	23	4,122,871,012.98	-	4,122,871,012.98	35,244,761.73	0.00	573,519,483.80	3,514,106,767.45	166,815,919.43	115,916,258.94	56,846,232.79	910,256,550.40	5,372,705,974.53	4,763,941,729.00	33
34	TARABA	16	3,603,561,522.67	-	3,603,561,522.67	17,865,776.94	0.00	354,983,319.77	3,230,712,425.96	145,804,083.30	101,315,653.40	49,685,982.55	784,737,723.96	4,685,104,965.87	4,312,255,869.16	34
35	YOBE	17	3,714,809,342.52	-	3,714,809,342.52	33,411,095.78	0.00	89,972,595.59	3,591,425,651.15	150,305,293.09	104,443,432.82	51,219,869.84	791,270,906.26	4,812,048,844.52	4,688,665,153.15	35
36	ZAMFARA	14	3,722,720,801.71	-	3,722,720,801.71	21,475,442.95	488,822,936.86	780,842,346.26	2,431,580,075.64	150,625,399.48	104,665,866.83	51,328,953.21	864,873,256.82	4,894,214,278.05	3,603,073,551.98	36
	<b>Total (States)</b>		<b>141,859,296,965.67</b>	<b>37,408,118,142.59</b>	<b>179,267,415,108.26</b>	<b>2,850,090,984.74</b>	<b>8,395,445,859.29</b>	<b>18,647,884,100.40</b>	<b>149,373,994,163.83</b>	<b>8,949,622,590.67</b>	<b>6,218,871,515.18</b>	<b>1,955,958,989.19</b>	<b>40,964,450,832.70</b>	<b>237,356,319,036.00</b>	<b>207,462,898,091.56</b>	

**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 June, 2018 Shared in July, 2018**

State	S/n	Local Government Councils	Gross Statutory Allocation	Deduction	Distribution of ₦320Billion From Excess Bank Charges Recovered	Distribution of ₦4.691B Being FOREX Distribution for the Month	Distribution of ₦7.157B Being FOREX Distribution for the Month	Value Added Tax	Total Allocation
			₦	₦	₦	₦	₦	₦	₦
ABIA	1	ABA NORTH	116,296,612.09	-	1,603,500.15	4,705,489.50	3,269,728.34	25,593,142.71	151,468,472.79
	2	ABA SOUTH	194,025,747.22	-	2,675,231.11	7,850,496.25	5,455,115.79	45,036,333.48	255,042,923.84
	3	AROCHUKWU	136,518,475.37	-	1,882,319.63	5,523,688.45	3,838,274.56	29,447,683.81	177,210,441.82
	4	BENDE	139,097,540.65	-	1,917,879.83	5,628,040.28	3,910,786.07	30,793,927.67	181,348,174.51
	5	IKWUANO	126,606,004.40	-	1,745,646.27	5,122,618.91	3,559,581.26	27,467,927.88	164,501,778.72
	6	ISIALA NGWA NORTH	130,751,277.47	-	1,802,801.38	5,290,341.24	3,676,127.36	28,435,342.84	169,955,890.29
	7	ISIALA NGWA SOUTH	126,863,760.28	-	1,749,200.21	5,133,048.00	3,566,828.17	27,269,356.14	164,582,192.80
	8	ISUIKWUATO	123,700,076.97	-	1,705,579.28	5,005,041.88	3,477,879.88	26,020,523.67	159,909,101.68
	9	NNEOCHI	133,454,767.49	-	1,840,077.16	5,399,727.44	3,752,137.12	29,061,848.65	173,508,557.87
	10	OBIOMA NGWA	135,429,585.57	-	1,867,305.99	5,479,630.76	3,807,659.97	30,138,044.79	176,722,227.08
	11	OHAFIA	148,103,084.64	-	2,042,048.47	5,992,414.55	4,163,980.74	34,053,245.22	194,354,773.61
	12	OSISIOMA	142,596,942.44	-	1,966,129.66	5,769,629.95	4,009,173.23	32,485,321.30	186,827,196.58
	13	UGWUNAGBO	108,890,170.60	-	1,501,379.98	4,405,816.69	3,061,493.11	24,064,675.01	141,923,535.40
	14	UKWA EAST	102,886,337.87	-	1,418,599.00	4,162,894.98	2,892,692.82	22,604,856.23	133,965,380.90
	15	UKWA WEST	107,134,814.61	-	1,477,177.09	4,334,793.05	3,012,140.54	24,429,552.89	140,388,478.17
	16	UMUAHIA NORTH	159,703,460.12	-	2,201,994.69	6,461,778.56	4,490,130.20	32,548,500.42	205,405,863.99
	17	UMUAHIA SOUTH	137,993,158.11	-	1,902,652.58	5,583,355.74	3,879,735.89	27,503,389.31	176,862,291.64
<b>ABIA TOTAL</b>			<b>2,270,051,815.90</b>	<b>-</b>	<b>31,299,522.49</b>	<b>91,848,806.24</b>	<b>63,823,465.07</b>	<b>496,953,672.01</b>	<b>2,953,977,281.70</b>
ADAMAWA	1	DEMSA	141,516,486.43	-	1,951,232.31	5,725,913.50	3,978,795.76	30,268,972.93	183,441,400.93
	2	FUFURE	172,883,246.12	-	2,383,717.86	6,995,047.28	4,860,685.44	31,930,559.29	219,053,255.99
	3	GANYE	147,210,133.60	-	2,029,736.44	5,956,284.76	4,138,875.05	29,275,561.12	188,610,590.97
	4	GIREI	128,884,593.06	-	1,777,063.50	5,214,813.13	3,623,644.74	27,180,325.06	166,680,439.49
	5	GOMBI	127,535,923.38	-	1,758,468.01	5,160,244.46	3,585,726.32	28,190,330.62	166,230,692.79
	6	GUYUK	136,354,280.13	-	1,880,055.70	5,517,044.93	3,833,658.15	30,117,416.79	177,702,455.69
	7	HONG	148,522,503.43	-	2,047,831.42	6,009,384.70	4,175,772.88	29,585,249.45	190,340,741.88
	8	JADA	155,366,928.24	-	2,142,202.50	6,286,317.69	4,368,206.77	29,545,117.18	197,708,772.38
	9	YOLA-NORTH	135,083,813.87	-	1,862,538.48	5,465,640.46	3,797,938.45	31,374,976.34	177,584,907.60
	10	LAMURDE	120,949,790.57	-	1,667,658.27	4,893,762.25	3,400,554.42	26,123,734.12	157,035,499.63
	11	MADAGALI	122,912,031.51	-	1,694,713.69	4,973,156.69	3,455,723.65	27,477,291.52	160,512,917.07
	12	MAIHA	120,338,791.50	-	1,659,233.80	4,869,040.55	3,383,375.92	26,026,138.36	156,276,580.14
	13	MAYO-BELWA	139,535,415.88	-	1,923,917.27	5,645,757.20	3,923,097.12	28,602,101.17	179,630,288.63
	14	MICHIKA	135,271,321.96	-	1,865,123.85	5,473,227.24	3,803,210.32	28,735,650.03	175,148,533.40
	15	MUBI NORTH	129,081,388.66	-	1,779,776.92	5,222,775.70	3,629,177.73	28,475,681.46	168,188,800.47
	16	MUBI SOUTH	120,255,445.75	-	1,658,084.63	4,865,668.29	3,381,032.62	27,115,302.19	157,275,533.48
	17	NUMAN	114,285,606.41	-	1,575,772.36	4,624,121.99	3,213,188.07	24,766,735.06	148,465,423.89
	18	SHELLENG	129,466,777.59	-	1,785,090.67	5,238,368.96	3,640,013.10	28,352,580.50	168,482,830.83
	19	SONG	162,962,151.38	-	2,246,925.59	6,593,628.82	4,581,749.68	31,033,882.82	207,418,338.29
	20	TOUNGO	139,622,852.62	-	1,925,122.85	5,649,294.98	3,925,555.44	22,389,343.99	173,512,169.88
	21	YOLA-SOUTH	135,305,078.15	-	1,865,589.28	5,474,593.06	3,804,159.39	31,151,268.16	177,600,688.04
<b>ADAMAWA TOTAL</b>			<b>2,863,344,560.23</b>	<b>-</b>	<b>39,479,855.40</b>	<b>115,854,086.62</b>	<b>80,504,141.03</b>	<b>597,718,218.17</b>	<b>3,696,900,861.45</b>



AKWA IBOM	1	ABAK	129,924,861.48	-	1,791,406.74	5,256,903.54	3,652,892.33	27,600,853.29	168,226,917.38
	2	EASTERN OBOLO	101,445,134.30	-	1,398,727.66	4,104,582.29	2,852,172.77	22,773,488.91	132,574,105.93
	3	EKET	133,936,316.32	-	1,846,716.76	5,419,211.44	3,765,676.07	29,657,677.92	174,625,598.51
	4	EKPE ATAI	102,677,399.37	-	1,415,718.16	4,154,441.10	2,886,818.43	23,637,100.81	134,771,477.87
	5	ESSIEN UDIM	137,981,564.59	-	1,902,492.73	5,582,886.66	3,879,409.94	30,893,665.61	180,240,019.52
	6	ETIM EKPO	120,266,476.74	-	1,658,236.73	4,866,114.62	3,381,342.76	25,531,429.72	155,703,600.56
	7	ETINAN	136,403,130.83	-	1,880,729.26	5,519,021.48	3,835,031.60	29,456,524.93	177,094,438.10
	8	IBENO	109,292,880.13	-	1,506,932.54	4,422,110.76	3,072,815.46	23,685,345.57	141,980,084.47
	9	IBESIKPO ASUTAN	126,838,169.00	-	1,748,847.36	5,132,012.55	3,566,108.66	27,478,612.75	164,763,750.33
	10	IBIONO IBOM	137,994,055.92	-	1,902,664.96	5,583,392.07	3,879,761.13	30,707,569.90	180,067,443.99
	11	IKA	106,204,046.58	-	1,464,343.64	4,297,133.14	2,985,971.60	23,535,325.88	138,486,820.86
	12	IKONO	125,620,302.93	-	1,732,055.40	5,082,736.34	3,531,867.85	27,159,214.01	163,126,176.52
	13	IKOT ABASI	125,655,720.71	-	1,732,543.74	5,084,169.38	3,532,863.63	27,166,527.55	163,171,825.01
	14	IKOT EKPENE	129,595,183.27	-	1,786,861.13	5,243,564.40	3,643,623.28	27,845,887.50	168,115,119.57
	15	INI	118,397,900.10	-	1,632,472.75	4,790,509.94	3,328,806.94	25,149,036.23	153,298,725.96
	16	ITU	120,890,220.39	-	1,666,836.92	4,891,351.97	3,398,879.58	26,859,850.68	157,707,139.53
	17	MBO	112,843,834.69	-	1,555,893.18	4,565,786.31	3,172,652.05	25,445,019.36	147,583,185.59
	18	MKPAT ENIN	140,197,699.18	-	1,933,048.84	5,672,553.91	3,941,717.49	29,994,407.89	181,739,427.32
	19	NSIT IBOM	116,984,599.77	-	1,612,986.14	4,733,326.24	3,289,071.41	25,727,666.04	152,347,649.59
	20	NSIT UBIUM	123,087,304.09	-	1,697,130.35	4,980,248.41	3,460,651.51	26,933,477.71	160,158,812.08
	21	OBAT AKARA	128,028,673.94	-	1,765,262.07	5,180,181.70	3,599,580.21	28,165,716.44	166,739,414.36
	22	OKOBO	110,043,996.16	-	1,517,288.95	4,452,501.75	3,093,933.41	25,447,784.98	144,555,505.25
	23	ONNA	114,907,339.11	-	1,584,344.82	4,649,277.98	3,230,668.35	26,634,913.33	151,006,543.60
	24	ORON	117,697,432.41	-	1,622,814.69	4,762,168.24	3,309,113.00	24,427,823.19	151,819,351.52
	25	ORUK ANAM	138,673,648.44	-	1,912,035.20	5,610,889.13	3,898,868.16	29,663,639.37	179,759,080.31
	26	UDUNG UKO	103,298,930.98	-	1,424,287.85	4,179,588.95	2,904,293.05	22,326,994.42	134,134,095.26
	27	UKANAFUN	126,748,631.89	-	1,747,612.82	5,128,389.78	3,563,591.29	26,859,850.68	164,048,076.45
	28	UQUO	103,335,716.99	-	1,424,795.05	4,181,077.36	2,905,327.30	22,967,574.19	134,814,490.90
	29	URUAN	134,766,364.18	-	1,858,161.48	5,452,796.09	3,789,013.22	26,323,135.42	172,189,470.39
	30	URUE OFFONG/ORUK	111,512,531.95	-	1,537,537.15	4,511,920.33	3,135,221.91	23,425,930.13	144,123,141.47
	31	UYO	168,556,629.80	-	2,324,062.38	6,819,987.60	4,739,040.80	38,078,447.11	220,518,167.69
AKWA IBOM TOTAL			3,813,806,696.22	-	52,584,847.45	154,310,835.47	107,226,785.21	831,560,491.52	4,959,489,655.88
ANAMBRA	1	AGUATA	189,588,740.84	-	2,614,053.57	7,670,970.06	5,330,367.48	41,795,109.33	246,999,241.28
	2	ANAMBRA EAST	124,684,346.27	-	1,719,150.41	5,044,866.50	3,505,553.03	28,468,432.05	163,422,348.26
	3	ANAMBRA WEST	128,264,932.57	-	1,768,519.61	5,189,740.98	3,606,222.72	29,334,072.08	168,163,487.96
	4	ANIOCHA	155,033,193.79	-	2,137,600.96	6,272,814.43	4,358,823.69	36,560,706.68	204,363,139.55
	5	AWKA NORTH	117,742,666.89	-	1,623,438.38	4,763,998.48	3,310,384.78	25,965,666.07	153,406,154.61
	6	AWKA SOUTH	135,548,064.82	-	1,868,939.59	5,484,424.56	3,810,991.06	30,663,599.29	177,376,019.32
	7	AYAMELUM	125,622,478.12	-	1,732,085.39	5,082,824.35	3,531,929.00	28,780,578.71	164,749,895.57
	8	DUNUKOFIA	112,322,104.48	-	1,548,699.55	4,544,676.53	3,157,983.38	24,968,443.84	146,541,907.79
	9	EKWUSIGWO	124,754,752.17	-	1,720,121.16	5,047,715.20	3,507,532.52	28,769,577.68	163,799,698.74
	10	IDEMILI NORTH	197,366,515.15	-	2,721,293.69	7,985,667.41	5,549,042.89	45,520,157.80	259,142,676.94
	11	IDEMILI SOUTH	137,169,966.38	-	1,891,302.40	5,550,048.49	3,856,591.51	31,808,813.08	180,276,721.86
	12	IHIALA	167,704,055.92	-	2,312,307.07	6,785,491.52	4,715,070.33	37,615,085.12	219,132,009.96
	13	NJIKOKA	123,219,675.76	-	1,698,955.50	4,985,604.31	3,464,373.20	28,169,376.01	161,537,984.77
	14	NNEWI NORTH	122,173,041.72	-	1,684,524.49	4,943,256.34	3,434,946.64	28,728,892.29	160,964,661.48
	15	NNEWI SOUTH	146,634,402.44	-	2,021,798.24	5,932,990.04	4,122,688.12	33,405,192.19	192,117,071.04
	16	OGBARU	140,113,320.89	-	1,931,885.43	5,669,139.87	3,939,345.16	32,681,274.98	184,334,966.35
	17	ONISHA NORTH	117,376,261.45	-	1,618,386.38	4,749,173.31	3,300,083.14	26,723,692.63	153,767,596.90
	18	ONISHA SOUTH	121,623,184.54	-	1,676,943.04	4,921,008.51	3,419,487.17	27,443,983.80	159,084,607.07
	19	ORUMBA NORTH	131,342,712.48	-	1,810,956.10	5,314,271.36	3,692,755.81	29,640,687.49	171,801,383.24
	20	ORUMBA SOUTH	132,915,504.06	-	1,832,641.78	5,377,908.25	3,736,975.51	30,549,839.99	174,412,869.59
	21	OYI	127,618,457.05	-	1,759,605.99	5,163,583.87	3,588,046.79	29,371,746.01	167,501,439.70
ANAMBRA TOTAL			2,878,818,377.81	-	39,693,208.73	116,480,174.39	80,939,193.94	656,964,927.11	3,772,895,881.98

BAUCHI	1	ALKALERI	215,178,515.41	-	2,966,885.93	8,706,360.64	6,049,834.80	39,408,817.91	272,310,414.68
	2	BAUCHI	259,850,720.26	-	3,582,827.23	10,513,847.43	7,305,812.69	49,511,700.53	330,764,908.15
	3	BOGORO	113,644,794.34	-	1,566,936.83	4,598,194.02	3,195,171.37	24,338,691.83	147,343,788.39
	4	DAMBAN	134,309,578.89	-	1,851,863.32	5,434,314.05	3,776,170.51	28,438,390.05	173,810,316.82
	5	DARAZO	170,377,232.08	-	2,349,164.88	6,893,651.18	4,790,227.80	34,625,703.50	219,035,979.44
	6	DASS	112,821,206.90	-	1,555,581.19	4,564,870.77	3,172,015.86	24,690,724.92	146,804,399.63
	7	GAMAWA	179,991,785.45	-	2,481,730.55	7,282,666.64	5,060,545.03	36,763,898.90	231,580,626.56
	8	GANJUWA	181,696,461.70	-	2,505,234.66	7,351,639.72	5,108,472.72	34,556,317.09	231,218,125.89
	9	GIADE	127,803,349.91	-	1,762,155.29	5,171,064.84	3,593,245.13	28,810,028.34	167,139,843.51
	10	I/GADAU	146,372,134.67	-	2,018,182.09	5,922,378.40	4,115,314.36	33,298,142.95	191,726,152.47
	11	JAMAARE	113,258,129.64	-	1,561,605.49	4,582,549.14	3,184,300.13	26,407,869.57	148,994,453.97
	12	KATAGUM	175,392,015.75	-	2,418,308.83	7,096,554.87	4,931,220.56	37,352,792.24	227,190,892.25
	13	KIRFI	144,251,562.62	-	1,988,943.60	5,836,577.71	4,055,693.58	28,235,331.86	184,368,109.36
	14	MISAU	168,440,467.33	-	2,322,460.73	6,815,287.54	4,735,774.84	35,356,442.58	217,670,433.02
	15	NINGI	215,852,733.31	-	2,976,182.06	8,733,640.24	6,068,790.72	42,959,140.46	276,590,486.78
	16	SHIRA	161,820,507.60	-	2,231,184.58	6,547,436.65	4,549,651.88	33,545,082.37	208,693,863.08
	17	TAFAWA BALEWA	159,162,877.09	-	2,194,541.12	6,439,905.98	4,474,931.48	32,683,068.38	204,955,324.03
	18	TORO	223,832,300.83	-	3,086,204.50	9,056,502.36	6,293,139.63	40,698,212.85	282,966,360.17
	19	WARJI	124,575,655.23	-	1,717,651.77	5,040,468.74	3,502,497.13	26,213,477.00	161,049,749.88
	20	ZAKI	139,396,512.05	-	1,922,002.06	5,640,136.99	3,919,191.78	30,929,601.88	181,807,444.76
<b>BAUCHI TOTAL</b>			<b>3,268,028,541.07</b>	<b>-</b>	<b>45,059,646.70</b>	<b>132,228,047.90</b>	<b>91,882,001.98</b>	<b>668,823,435.20</b>	<b>4,206,021,672.85</b>
BAYELSA	1	BRASS	158,295,090.34	-	2,182,576.06	6,404,794.37	4,450,533.29	32,559,205.25	203,892,199.30
	2	EKERMOR	181,723,584.42	-	2,505,608.63	7,352,737.14	5,109,235.29	37,795,943.31	234,487,108.79
	3	KOLOKUMA/OPOKUMA	120,937,238.46	-	1,667,485.20	4,893,254.38	3,400,201.51	25,936,644.19	156,834,823.74
	4	NEMBE	149,121,078.64	-	2,056,084.59	6,033,603.71	4,192,602.08	29,233,205.46	190,636,574.47
	5	OGBIA	156,713,252.67	-	2,160,765.64	6,340,791.47	4,406,059.25	32,244,354.43	201,865,223.45
	6	SAGBAMA	154,073,454.65	-	2,124,368.05	6,233,982.32	4,331,840.22	32,688,083.29	199,451,728.52
	7	SOUTHERN IJAW	212,863,016.58	-	2,934,959.78	8,612,672.99	5,984,733.57	40,816,987.06	271,212,369.98
	8	YENAGOA	196,480,521.19	-	2,709,077.59	7,949,819.12	5,524,132.79	42,902,328.33	255,565,879.02
<b>BAYELSA TOTAL</b>			<b>1,330,207,236.95</b>	<b>-</b>	<b>18,340,925.54</b>	<b>53,821,655.48</b>	<b>37,399,337.99</b>	<b>274,176,751.31</b>	<b>1,713,945,907.28</b>
BENUUE	1	ADO	156,559,310.48	(6,066,891.24)	2,158,643.09	6,334,562.79	4,401,731.10	29,600,097.37	192,987,453.60
	2	AGATU	138,139,902.85	(6,066,891.24)	1,904,675.90	5,589,293.20	3,883,861.68	25,706,161.52	169,157,003.91
	3	APA	133,760,495.93	(6,066,891.24)	1,844,292.55	5,412,097.55	3,760,732.81	24,553,326.89	163,264,054.49
	4	BURUKU	158,571,319.52	(6,066,891.24)	2,186,384.71	6,415,970.90	4,458,299.59	31,126,659.86	196,691,743.34
	5	GBOKO	205,800,883.92	(6,066,891.24)	2,837,586.94	8,326,931.30	5,786,178.73	40,665,908.50	257,350,598.15
	6	GUMA	168,141,901.59	(6,066,891.24)	2,318,344.10	6,803,207.24	4,727,380.54	30,381,662.46	206,305,604.69
	7	GWERT EAST	159,498,289.45	(6,066,891.24)	2,199,165.79	6,453,477.13	4,484,361.74	28,663,780.31	195,232,183.18
	8	GWERT WEST	137,065,254.09	(6,066,891.24)	1,889,858.62	5,545,811.72	3,853,647.48	26,113,138.32	168,400,819.00
	9	KATSINA ALA	173,148,767.59	(6,066,891.24)	2,387,378.87	7,005,790.57	4,868,150.69	32,417,099.60	213,760,296.08
	10	KONSHISHA	163,818,363.07	(6,066,891.24)	2,258,731.06	6,628,272.09	4,605,822.43	32,475,730.81	203,720,028.22
	11	KWANDE	187,561,092.54	(6,066,891.24)	2,586,096.31	7,588,929.17	5,273,359.29	33,890,807.96	230,833,394.04
	12	LOGO	144,035,871.54	(6,066,891.24)	1,985,969.65	5,827,850.61	4,049,629.33	28,996,638.42	178,829,068.30
	13	MAKURDI	173,020,936.32	(6,066,891.24)	2,385,616.33	7,000,618.38	4,864,556.66	36,883,888.19	218,088,724.64
	14	OBI	127,811,257.99	(6,066,891.24)	1,762,264.33	5,171,384.81	3,593,467.47	24,681,774.72	156,953,258.08
	15	OGBADIBO	134,268,430.98	(6,066,891.24)	1,851,295.97	5,432,649.16	3,775,013.62	26,516,427.62	165,776,926.11
	16	OHIMINI	122,469,183.49	(6,066,891.24)	1,688,607.69	4,955,238.57	3,443,272.79	22,999,476.92	149,488,888.23
	17	OJU	154,960,929.95	(6,066,891.24)	2,136,604.58	6,269,890.55	4,356,791.96	29,068,728.99	190,726,054.79
	18	OKPOKWU	145,214,137.80	(6,066,891.24)	2,002,215.61	5,875,524.56	4,082,756.78	29,462,738.09	180,570,481.61
	19	OTUKPO	170,072,485.29	(6,066,891.24)	2,344,963.03	6,881,320.79	4,781,659.72	34,687,860.54	212,701,398.12
	20	TARKA	117,873,455.53	(6,066,891.24)	1,625,241.70	4,769,290.33	3,314,061.96	23,491,880.75	145,007,039.03
	21	UKUM	161,171,126.59	(6,066,891.24)	2,222,230.90	6,521,161.97	4,531,394.26	31,938,462.43	200,317,484.92
	22	USHONGO	156,935,248.23	(6,066,891.24)	2,163,826.52	6,349,773.65	4,412,300.75	30,181,431.35	193,975,689.27
	23	VANDEIKYA	166,222,196.58	(6,066,891.24)	2,291,875.16	6,725,533.85	4,673,407.23	32,749,097.29	206,595,218.87
<b>BENUUE TOTAL</b>			<b>3,556,120,841.33</b>	<b>(139,538,498.52)</b>	<b>49,031,869.43</b>	<b>143,884,580.89</b>	<b>99,981,838.62</b>	<b>687,252,778.92</b>	<b>4,396,733,410.66</b>

BORNO	1	ABADAN	139,593,356.52	-	1,924,716.15	5,648,101.54	3,924,726.15	24,738,235.05	175,829,135.41
	2	ASKIRA UBA	134,981,676.15	-	1,861,130.21	5,461,507.85	3,795,066.81	27,068,180.32	173,167,561.33
	3	BAMA	189,373,444.06	-	2,611,085.06	7,662,258.92	5,324,314.32	35,174,221.61	240,145,323.97
	4	BAYO	109,084,829.86	-	1,504,063.94	4,413,692.82	3,066,966.04	23,435,196.36	141,504,749.02
	5	BIU	150,982,266.95	-	2,081,746.69	6,108,909.45	4,244,930.17	29,402,427.67	192,820,280.92
	6	CHIBOK	108,766,934.43	-	1,499,680.79	4,400,830.42	3,058,028.28	22,644,043.78	140,369,517.70
	7	DAMBOA	182,328,670.13	-	2,513,951.56	7,377,219.58	5,126,247.53	32,813,424.28	230,159,513.07
	8	DIKWA	120,658,829.69	-	1,663,646.50	4,881,989.65	3,392,373.93	25,090,329.60	155,687,169.36
	9	GUBIO	143,300,656.48	-	1,975,832.48	5,798,102.99	4,028,958.45	27,970,818.24	183,074,368.65
	10	GUZAMALA	122,144,041.98	-	1,684,124.64	4,942,082.98	3,434,131.30	24,459,706.07	156,664,086.97
	11	GWOZA	175,984,838.82	-	2,426,482.68	7,120,541.15	4,947,888.03	35,563,006.76	226,042,757.44
	12	HAWUL	124,635,273.28	-	1,718,473.79	5,042,880.95	3,504,173.32	25,975,636.28	160,876,437.62
	13	JERE	143,800,075.48	-	1,982,718.48	5,818,310.04	4,042,999.83	31,561,580.35	187,205,684.18
	14	KAGA	127,111,774.30	-	1,752,619.83	5,143,082.92	3,573,801.19	24,113,511.52	161,694,789.77
	15	KALA BALGE	116,978,366.48	-	1,612,900.19	4,733,074.04	3,288,896.15	22,317,823.17	148,931,060.04
	16	KONDUGA	171,406,048.92	-	2,363,350.23	6,935,278.25	4,819,153.42	28,203,499.33	213,727,330.15
	17	KUKAWA	176,651,357.58	-	2,435,672.66	7,147,509.23	4,966,627.49	31,110,476.49	222,311,643.45
	18	KWAYA KUSAR	98,359,562.38	-	1,356,183.73	3,979,736.64	2,765,420.62	22,053,736.90	128,514,640.26
	19	MAFA	132,509,462.39	-	1,827,043.27	5,361,479.35	3,725,559.47	24,943,382.82	168,366,927.31
	20	MAGUMERI	156,810,589.22	-	2,162,107.72	6,344,729.81	4,408,795.91	27,199,701.06	196,925,923.73
	21	MAIDUGURI METRO	228,353,688.83	-	3,148,545.49	9,239,442.72	6,420,260.36	50,631,350.54	297,793,287.94
	22	MARTE	142,597,538.18	-	1,966,137.87	5,769,654.05	4,009,189.98	26,532,202.56	180,874,722.65
	23	MOBBAR	132,789,576.54	-	1,830,905.49	5,372,813.08	3,733,435.00	25,750,698.93	169,477,429.04
	24	MONGUNO	129,615,216.95	-	1,787,137.35	5,244,374.98	3,644,186.54	25,332,598.18	165,623,514.01
	25	NGALA	148,236,879.36	-	2,043,893.23	5,997,828.03	4,167,742.44	33,151,321.96	193,597,665.02
	26	NGANZAI	128,854,764.16	-	1,776,652.22	5,213,606.22	3,622,806.09	24,714,819.44	164,182,648.12
	27	SHANI	124,971,830.14	-	1,723,114.24	5,056,498.42	3,513,635.76	24,869,571.42	160,134,649.97
<b>BORNO TOTAL</b>			<b>3,860,881,549.26</b>	<b>-</b>	<b>53,233,916.52</b>	<b>156,215,536.07</b>	<b>108,550,314.57</b>	<b>756,821,500.67</b>	<b>4,935,702,817.09</b>
CROSS RIVER	1	ABI	132,486,738.12	(2,017,457.56)	1,826,729.95	5,360,559.90	3,724,920.57	28,314,371.87	169,695,862.86
	2	AKAMKPA	166,534,222.56	(2,544,453.37)	2,296,177.39	6,738,158.77	4,682,179.97	28,702,972.65	206,409,257.96
	3	AKPABUYO	159,422,290.25	(2,434,582.26)	2,198,117.91	6,450,402.12	4,482,224.99	36,094,561.30	206,213,014.32
	4	BAKASSI	102,862,053.28	(1,558,697.37)	1,418,264.17	4,161,912.40	2,892,010.05	21,405,415.18	131,180,957.70
	5	BEKWARA	122,876,086.83	(1,868,649.67)	1,694,218.09	4,971,702.33	3,454,713.05	25,918,727.69	157,046,798.31
	6	BIASE	141,359,823.70	(2,154,700.07)	1,949,072.24	5,719,574.75	3,974,391.12	29,812,786.47	180,660,948.21
	7	BOKI	162,061,583.91	(2,475,446.61)	2,234,508.55	6,557,190.86	4,556,429.84	30,854,996.16	203,789,262.72
	8	CALABAR MUNICIPAL	128,377,722.23	(1,953,847.98)	1,770,074.75	5,194,304.58	3,609,393.85	30,440,214.16	167,437,861.59
	9	CALABAR SOUTH	136,834,828.02	(2,084,922.28)	1,886,681.51	5,536,488.43	3,847,168.95	31,192,340.72	177,212,585.35
	10	ETUNG	107,147,002.98	(1,625,005.68)	1,477,345.15	4,335,286.20	3,012,483.22	24,343,797.53	138,690,909.39
	11	IKOM	146,200,574.74	(2,231,802.60)	2,015,816.62	5,915,436.89	4,110,490.88	29,394,870.09	185,405,386.62
	12	OBANLIKU	126,168,145.53	(2,540,598.25)	1,739,609.06	5,104,902.66	3,547,270.67	26,195,412.92	160,214,742.58
	13	OBUBRA	139,056,360.20	(2,119,233.01)	1,917,312.04	5,626,374.07	3,909,628.27	30,013,201.95	178,403,643.53
	14	OBUDU	131,649,720.46	(2,004,350.13)	1,815,189.13	5,326,693.24	3,701,387.46	29,254,929.56	169,743,569.72
	15	ODUKPANI	149,329,645.37	(2,278,449.64)	2,058,960.31	6,042,042.55	4,198,466.02	31,242,367.77	190,593,032.38
	16	OGAJA	140,344,249.25	(2,139,279.57)	1,935,069.48	5,678,483.49	3,945,837.81	29,979,830.10	179,744,190.56
	17	YAKURR	140,897,518.09	(2,147,660.84)	1,942,697.96	5,700,869.36	3,961,393.20	31,488,569.69	181,843,387.45
	18	YALA	155,380,167.31	(2,372,129.21)	2,142,385.04	6,286,853.36	4,368,579.00	32,373,138.87	198,178,994.35
<b>CROSS RIVER TOTAL</b>			<b>2,488,988,732.84</b>	<b>(38,551,266.10)</b>	<b>34,318,229.33</b>	<b>100,707,235.96</b>	<b>69,978,968.91</b>	<b>527,022,504.67</b>	<b>3,182,464,405.61</b>

DELTA	1	ANIOCHA NORTH	108,806,700.35	-	1,500,229.09	4,402,439.39	3,059,146.31	26,901,329.09	144,669,844.23
	2	ANIOCHA SOUTH	118,594,986.25	-	1,635,190.18	4,798,484.26	3,334,348.10	29,107,251.53	157,470,260.32
	3	BOMADI	101,379,169.75	-	1,397,818.14	4,101,913.29	2,850,318.15	25,790,962.15	135,520,181.48
	4	BURUTU	145,700,198.27	-	2,008,917.42	5,895,191.11	4,096,422.58	33,351,684.02	191,052,413.39
	5	ETHIOPE EAST	132,564,540.31	-	1,827,802.69	5,363,707.86	3,727,108.01	32,806,303.15	176,289,462.02
	6	ETHIOPE WEST	135,791,257.46	-	1,872,292.73	5,494,264.41	3,817,828.53	32,978,386.36	179,954,029.49
	7	IKA NORTH EAST	143,963,789.59	-	1,984,975.78	5,824,934.09	4,047,602.72	31,753,215.33	187,574,517.51
	8	IKA SOUTH	135,400,050.27	-	1,866,898.76	5,478,435.73	3,806,829.57	30,458,719.35	177,010,933.68
	9	ISOKO NORTH	127,401,469.18	-	1,756,614.15	5,154,804.30	3,581,946.09	29,325,489.92	167,220,323.64
	10	ISOKO SOUTH	142,463,277.99	-	1,964,286.69	5,764,221.73	4,005,415.20	34,460,760.34	188,657,961.96
	11	NDOKWA EAST	119,713,062.26	-	1,650,606.24	4,843,722.85	3,365,783.28	26,806,683.32	156,379,857.96
	12	NDOKWA WEST	123,465,918.89	-	1,702,350.70	4,995,567.58	3,471,296.43	29,643,229.28	163,278,362.89
	13	OKPE	113,092,117.19	-	1,559,316.51	4,575,832.10	3,179,632.61	28,457,330.10	150,864,228.51
	14	OSHIMILI NORTH	110,758,467.02	-	1,527,140.09	4,481,410.03	3,114,021.06	27,553,094.27	147,434,132.46
	15	OSHIMILI SOUTH	120,185,711.70	-	1,657,123.14	4,862,846.77	3,379,072.02	29,660,314.69	159,745,068.32
	16	PATANI	99,254,479.73	-	1,368,522.87	4,015,945.99	2,790,581.60	24,627,126.49	132,056,656.67
	17	SAPELE	125,018,690.35	-	1,723,760.35	5,058,394.43	3,514,953.25	31,029,912.70	166,345,711.09
	18	UDU	131,444,205.20	-	1,812,355.48	5,318,377.87	3,695,609.32	29,276,692.04	171,547,239.90
	19	UGHELLI NORTH	171,662,306.12	-	2,366,883.51	6,945,646.70	4,826,358.20	40,195,802.22	225,996,996.75
	20	UGHELLI SOUTH	136,079,362.65	-	1,876,265.13	5,505,921.46	3,825,928.72	33,591,985.94	180,879,463.91
	21	UKWUANI	107,923,019.01	-	1,488,044.87	4,366,684.67	3,034,301.24	27,864,933.63	144,676,983.43
	22	UVWIE	126,808,110.32	-	1,748,432.91	5,130,796.34	3,565,263.55	32,233,511.87	169,486,115.00
	23	WARRI SOUTH	157,586,018.94	-	2,172,799.36	6,376,104.55	4,430,597.45	39,113,460.26	209,678,980.56
	24	WARRI NORTH	129,684,058.96	-	1,788,086.55	5,247,160.40	3,646,122.06	28,904,193.34	169,269,621.31
	25	WARRI SOUTH-WEST	124,541,117.72	-	1,717,175.57	5,039,071.32	3,501,526.10	27,636,984.83	162,435,875.53
<b>DELTA TOTAL</b>			<b>3,189,282,085.48</b>	<b>-</b>	<b>43,973,888.90</b>	<b>129,041,879.25</b>	<b>89,668,012.14</b>	<b>763,529,356.22</b>	<b>4,215,495,221.99</b>
EBONYI	1	ABAKALIKI	141,424,779.92	(3,780,527.07)	1,949,967.86	5,722,202.95	3,976,217.39	28,980,730.22	178,273,371.27
	2	AFIKPO NORTH	132,797,646.12	(3,694,255.73)	1,831,016.76	5,373,139.58	3,733,661.88	29,281,138.34	169,322,346.95
	3	AFIKPO SOUTH	133,940,849.71	(3,705,687.77)	1,846,779.27	5,419,394.86	3,765,803.53	29,309,470.61	170,576,610.23
	4	EBONYI	129,156,405.83	(3,657,843.33)	1,780,811.26	5,225,810.98	3,631,286.87	27,451,279.19	163,587,750.79
	5	EZZA NORTH	128,737,286.18	(3,653,652.13)	1,775,032.43	5,208,852.93	3,619,503.15	28,605,588.81	164,292,611.36
	6	EZZA SOUTH	133,808,502.24	(3,704,364.29)	1,844,954.46	5,414,039.94	3,762,082.53	27,842,645.58	168,967,860.46
	7	IKWO	156,345,041.37	(3,929,729.68)	2,155,688.74	6,325,893.23	4,395,706.84	32,845,289.01	198,137,889.50
	8	ISHIELU	138,486,272.20	(3,751,141.99)	1,909,451.65	5,603,307.68	3,893,600.00	28,939,245.87	175,080,735.41
	9	IVO	125,296,897.46	(3,619,248.24)	1,727,596.27	5,069,651.00	3,522,775.16	27,087,569.02	159,085,240.68
	10	IZZI	174,036,848.55	(4,106,647.76)	2,399,623.75	7,041,723.31	4,893,119.46	34,041,759.02	218,306,426.34
	11	OHAOZARA	135,015,188.29	(3,716,431.15)	1,861,592.27	5,462,863.79	3,796,009.01	28,790,393.89	171,209,616.11
	12	OHAIKWU	148,978,889.05	(3,856,068.16)	2,054,124.08	6,027,850.56	4,188,604.36	31,722,630.41	189,116,030.30
	13	ONICHA	163,168,848.87	(3,997,967.76)	2,249,775.54	6,601,992.02	4,587,561.07	34,211,138.07	206,821,347.81
<b>EBONYI TOTAL</b>			<b>1,841,193,455.79</b>	<b>(49,173,565.07)</b>	<b>25,386,414.34</b>	<b>74,496,722.85</b>	<b>51,765,931.24</b>	<b>389,108,878.04</b>	<b>2,332,777,837.19</b>
EDO	1	AKOKO EDO	169,403,942.75	-	2,335,745.15	6,854,270.82	4,762,863.36	38,599,747.79	221,956,569.87
	2	EGOR	160,896,883.58	-	2,218,449.64	6,510,065.80	4,523,683.80	43,380,526.79	217,529,609.60
	3	ESAN CENTRAL	106,468,414.84	-	1,467,988.76	4,307,829.78	2,993,404.43	28,963,087.77	144,200,725.57
	4	ESAN NORTH EAST	109,612,370.00	-	1,511,337.68	4,435,037.68	3,081,798.05	29,825,716.34	148,466,259.75
	5	ESAN SOUTH EAST	131,243,812.60	-	1,809,592.47	5,310,269.76	3,689,975.19	32,798,761.17	174,852,411.19
	6	ESAN WEST	111,552,495.97	-	1,538,088.18	4,513,537.32	3,136,345.51	30,224,949.40	150,965,416.38
	7	ETSAKO CENTRAL	111,655,100.05	-	1,539,502.88	4,517,688.79	3,139,230.27	28,303,333.01	149,154,855.01
	8	ETSAKO EAST	129,529,224.51	-	1,785,951.69	5,240,895.63	3,641,768.83	31,463,579.79	171,661,420.45
	9	ETSAKO WEST	142,562,810.16	-	1,965,659.04	5,768,248.92	4,008,213.59	34,635,626.57	188,940,558.28
	10	IGUEBEN	103,735,364.69	-	1,430,305.40	4,197,247.55	2,916,563.57	26,770,809.07	139,050,290.27
	11	IKPOBA OKHA	177,998,316.90	-	2,454,244.56	7,202,008.70	5,004,497.82	45,298,455.68	237,957,523.65
	12	ORED0	183,188,586.43	-	2,525,808.11	7,412,012.74	5,150,424.44	45,517,554.49	243,794,386.21
	13	ORHIONWON	143,584,545.74	-	1,979,746.76	5,809,589.47	4,036,940.12	33,720,389.70	189,131,211.78
	14	OVI4 NORTH EAST	136,933,022.03	-	1,888,035.41	5,540,461.46	3,849,929.72	31,946,211.75	180,157,660.37
	15	OVI4 SOUTH WEST	149,451,126.67	-	2,060,635.30	6,046,957.82	4,201,881.51	30,809,663.58	192,570,264.88
	16	OWAN EAST	131,099,684.13	-	1,807,605.22	5,304,438.16	3,685,922.96	31,979,153.40	173,876,803.88
	17	OWAN WEST	107,519,542.64	-	1,482,481.73	4,350,359.57	3,022,957.33	28,476,215.19	144,851,556.45
	18	UHUNMWODE	133,797,223.58	-	1,844,798.95	5,413,583.59	3,761,765.42	29,915,875.65	174,733,247.19
<b>EDO TOTAL</b>			<b>2,440,232,467.28</b>	<b>-</b>	<b>33,645,976.91</b>	<b>98,734,503.55</b>	<b>68,608,165.93</b>	<b>602,629,657.12</b>	<b>3,243,850,770.78</b>

EKITI	1	ADO EKITI	157,214,584.66	-	2,167,678.02	6,361,075.91	4,420,154.41	38,803,382.53	208,966,875.54
	2	AIYEKIRE	119,629,675.39	-	1,649,456.50	4,840,348.93	3,363,438.82	28,943,751.82	158,426,671.46
	3	EFON	114,065,213.42	-	1,572,733.58	4,615,204.65	3,206,991.63	25,179,308.58	148,639,451.85
	4	EKITI EAST	117,778,525.30	-	1,623,932.80	4,765,449.35	3,311,392.96	28,314,541.84	155,793,842.25
	5	EKITI SOUTH WEST	124,750,409.91	-	1,720,061.29	5,047,539.51	3,507,410.44	29,993,705.27	165,019,126.41
	6	EKITI WEST	127,171,598.86	-	1,753,444.70	5,145,503.49	3,575,483.19	30,891,918.19	168,537,948.42
	7	EMURE	104,790,187.14	-	1,444,849.32	4,239,926.83	2,946,220.35	25,606,013.50	139,027,197.13
	8	IDO-OSI	129,093,127.73	-	1,779,938.78	5,223,250.67	3,629,507.78	29,614,937.82	169,340,762.78
	9	IJERO	138,124,515.48	-	1,904,463.74	5,588,670.61	3,883,429.06	33,443,236.22	182,944,315.11
	10	IKERE	120,613,034.36	-	1,663,015.07	4,880,136.72	3,391,086.38	28,892,249.77	159,439,522.30
	11	IKOLE	129,256,753.27	-	1,782,194.85	5,229,871.14	3,634,108.18	30,187,852.01	170,090,779.45
	12	ILEJEMEJI	90,707,256.23	-	1,250,673.57	3,670,115.87	2,550,272.80	22,511,342.71	120,689,661.19
	13	IREPODUN/IFELODUN	114,965,326.40	-	1,585,144.35	4,651,624.21	3,232,298.68	27,773,340.13	152,207,733.78
	14	ISE/ORUN	112,187,435.31	-	1,546,842.73	4,539,227.67	3,154,197.10	26,827,189.74	148,254,892.55
	15	MOBA	120,322,537.66	-	1,659,009.70	4,868,382.90	3,382,918.94	28,839,457.10	159,072,306.30
	16	OYE	116,962,891.36	-	1,612,686.82	4,732,447.90	3,288,461.06	28,084,380.54	154,680,867.68
<b>EKITI TOTAL</b>			<b>1,937,633,072.46</b>	<b>-</b>	<b>26,716,125.82</b>	<b>78,398,776.36</b>	<b>54,477,371.78</b>	<b>463,906,607.77</b>	<b>2,561,131,954.18</b>
ENUGU	1	AGWU	146,516,163.35	-	2,020,167.96	5,928,205.96	4,119,363.78	31,922,000.86	190,505,901.91
	2	ANINRI	123,450,397.31	-	1,702,136.69	4,994,939.56	3,470,860.03	27,963,410.88	161,581,744.48
	3	ENUGU EAST	167,103,197.17	-	2,304,022.42	6,761,180.11	4,698,176.93	36,897,356.81	217,763,933.43
	4	ENUGU NORTH	157,083,143.75	-	2,165,865.71	6,355,757.67	4,416,458.90	34,793,209.30	204,814,435.32
	5	ENUGU SOUTH	151,881,309.88	-	2,094,142.72	6,145,285.72	4,270,207.14	31,958,199.79	196,349,145.25
	6	EZEAGU	146,029,061.85	-	2,013,451.80	5,908,497.29	4,105,668.72	30,175,602.06	188,232,281.71
	7	IGBO ETITI	147,443,486.97	-	2,032,953.92	5,965,726.50	4,145,435.88	32,605,048.31	192,192,651.57
	8	IGBO EZE NORTH	159,580,633.46	-	2,200,301.15	6,456,808.86	4,486,676.87	35,689,209.72	208,413,630.07
	9	IGBO EZE SOUTH	145,206,622.62	-	2,002,111.99	5,875,220.49	4,082,545.49	28,799,550.93	185,966,051.51
	10	ISI UZO	135,792,515.58	-	1,872,310.08	5,494,315.31	3,817,863.90	28,866,356.09	175,843,360.96
	11	NKANU EAST	142,165,635.87	-	1,960,182.80	5,752,178.81	3,997,046.87	28,888,419.62	182,763,463.96
	12	NKANU WEST	138,032,866.17	-	1,903,200.08	5,584,962.37	3,880,852.30	28,760,647.83	178,162,528.76
	13	NSUKKA	178,770,618.85	-	2,464,893.08	7,233,256.89	5,026,211.41	38,774,538.85	232,269,519.07
	14	OJI RIVER	122,661,790.40	-	1,691,263.36	4,963,031.65	3,448,688.02	27,524,844.51	160,289,617.95
	15	UDENU	135,766,765.34	-	1,871,955.03	5,493,273.43	3,817,139.92	30,713,239.19	177,662,372.91
	16	UDI	154,161,351.77	-	2,125,579.98	6,237,538.73	4,334,311.48	34,126,386.84	200,985,168.81
	17	UZO UWANI	127,666,905.36	-	1,760,273.99	5,165,544.14	3,589,408.94	27,395,351.90	165,577,484.32
<b>ENUGU TOTAL</b>			<b>2,479,312,465.70</b>	<b>-</b>	<b>34,184,812.75</b>	<b>100,315,723.49</b>	<b>69,706,916.58</b>	<b>535,853,373.48</b>	<b>3,219,373,291.99</b>
GOMBE	1	AKKO	203,694,795.72	(4,907,596.13)	2,808,548.15	8,241,716.64	5,726,965.17	39,686,211.61	255,250,641.16
	2	BALANGA	147,929,779.64	(4,907,596.13)	2,039,658.93	5,985,402.44	4,159,108.20	31,985,241.92	187,191,595.00
	3	BILLIRI	148,888,073.07	(4,907,596.13)	2,052,871.90	6,024,176.05	4,186,051.03	31,345,768.40	187,589,344.32
	4	DUKKU	162,233,646.33	(4,907,596.13)	2,236,880.95	6,564,152.70	4,561,267.45	31,655,886.94	202,344,238.24
	5	FUNAKAYE	157,794,424.02	(4,907,596.13)	2,175,672.86	6,384,536.85	4,436,456.84	33,431,847.17	199,315,341.61
	6	GOMBE	171,818,083.28	(4,907,596.13)	2,369,031.37	6,951,949.61	4,830,737.94	35,393,165.61	216,455,371.69
	7	KALTUNGO	134,721,254.53	(4,907,596.13)	1,857,539.51	5,450,970.91	3,787,744.94	28,129,102.91	169,039,016.66
	8	KWAMI	144,513,361.33	(4,907,596.13)	1,992,553.28	5,847,170.37	4,063,054.16	30,925,024.94	182,433,567.96
	9	NAFADA	131,750,306.77	(4,907,596.13)	1,816,576.02	5,330,763.07	3,704,215.49	27,414,957.57	165,109,222.79
	10	SHOMGOM	124,948,487.20	(4,907,596.13)	1,722,792.39	5,055,553.94	3,512,979.46	28,234,503.88	158,566,720.74
	11	YAMALTU/DEBA	170,534,421.22	(4,907,596.13)	2,351,332.21	6,900,011.23	4,794,647.24	34,609,449.49	214,282,265.25
<b>GOMBE TOTAL</b>			<b>1,698,826,633.11</b>	<b>(53,983,557.43)</b>	<b>23,423,457.58</b>	<b>68,736,403.80</b>	<b>47,763,227.92</b>	<b>352,811,160.43</b>	<b>2,137,577,325.41</b>

IMO	1	ABOH MBAISE	133,306,104.80	-	1,838,027.39	5,393,712.38	3,747,957.41	31,348,291.90	175,634,093.89
	2	AHIAZU MBAISE	125,447,764.09	-	1,729,676.43	5,075,755.23	3,527,016.84	29,827,199.20	165,607,411.80
	3	EHIME MBANO	115,247,553.43	-	1,589,035.71	4,663,043.43	3,240,233.61	27,370,649.85	152,110,516.03
	4	EZINIHITE MBAISE	122,574,663.42	-	1,690,062.05	4,959,506.40	3,446,238.41	29,500,917.14	162,171,387.42
	5	IDEATO NORTH	131,437,584.94	-	1,812,264.20	5,318,110.00	3,695,423.19	29,059,216.40	171,322,598.73
	6	IDEATO SOUTH	131,877,700.18	-	1,818,332.52	5,335,917.55	3,707,797.21	29,149,744.46	171,889,491.92
	7	IHITE UBOMA	118,037,497.17	-	1,627,503.51	4,775,927.64	3,318,674.06	26,744,574.24	154,504,176.62
	8	IKEDURU	125,026,156.19	-	1,723,863.29	5,058,696.51	3,515,163.16	28,500,560.53	163,824,439.68
	9	ISIALA MBANO	140,664,537.49	-	1,939,485.62	5,691,442.71	3,954,842.85	31,537,829.27	183,788,137.94
	10	ISU	124,327,764.29	-	1,714,233.85	5,030,438.80	3,495,527.58	29,431,776.56	163,999,741.06
	11	MBAITOLI	153,353,079.27	-	2,114,435.50	6,204,835.13	4,311,586.56	33,923,578.67	199,907,515.14
	12	NGOR/OKPALA	130,242,062.18	-	1,795,780.31	5,269,737.83	3,661,810.56	29,153,001.75	170,122,392.63
	13	NJABA	117,657,306.82	-	1,622,261.44	4,760,544.72	3,307,984.85	28,242,066.96	155,590,164.78
	14	NKWANGELE	114,499,723.83	-	1,578,724.62	4,632,785.42	3,219,208.07	27,219,523.92	151,149,965.85
	15	NKWERRE	102,001,103.90	-	1,406,393.38	4,127,077.44	2,867,804.09	24,249,859.30	134,652,238.10
	16	OBOWO	110,567,864.44	-	1,524,512.06	4,473,698.04	3,108,662.18	26,582,938.94	146,257,675.66
	17	OGUTA	129,802,706.75	-	1,789,722.47	5,251,961.03	3,649,457.89	28,112,881.63	168,606,729.78
	18	OHAJI/EGBEMA	140,496,156.09	-	1,937,163.97	5,684,629.81	3,950,108.74	30,542,327.88	182,610,386.49
	19	OKIGWE	123,095,191.21	-	1,697,239.10	4,980,567.53	3,460,873.26	27,450,914.38	160,684,785.48
	20	ONUIMO	109,357,183.84	-	1,507,819.17	4,424,712.56	3,074,623.39	25,423,405.36	143,787,744.32
	21	ORLU	120,277,875.25	-	1,658,393.89	4,866,575.81	3,381,663.24	28,094,997.27	158,279,505.46
	22	ORSU	117,004,285.76	-	1,613,257.57	4,734,122.76	3,289,624.89	26,699,033.65	153,340,324.63
	23	ORU	113,173,338.13	-	1,560,436.38	4,579,118.39	3,181,916.18	26,196,243.37	148,691,052.44
	24	ORU WEST	117,076,328.20	-	1,614,250.89	4,737,037.68	3,291,650.39	26,544,711.88	153,263,979.04
	25	OWERRI MUNICIPAL	118,148,498.85	-	1,629,034.00	4,780,418.89	3,321,794.92	27,142,147.93	155,021,894.59
	26	OWERRI NORTH	125,689,919.48	-	1,733,015.27	5,085,553.11	3,533,825.14	30,103,331.30	166,145,644.31
	27	OWERRI WEST	112,440,272.48	-	1,550,328.86	4,549,457.74	3,161,305.73	25,424,511.61	147,125,876.42
IMO TOTAL			3,322,830,222.49	-	45,815,253.44	134,445,384.52	93,422,774.39	763,576,235.37	4,360,089,870.21
JIGAWA	1	AUYO	117,418,922.75	-	1,618,974.59	4,750,899.43	3,301,282.58	27,477,515.04	154,567,594.40
	2	BABURA	138,872,679.02	-	1,914,779.44	5,618,942.13	3,904,463.99	32,154,490.99	182,465,355.57
	3	BIRNIN KUDU	172,344,782.00	-	2,376,293.50	6,973,260.42	4,845,546.30	38,624,328.20	225,164,210.43
	4	BIRNIWA	130,358,680.77	-	1,797,388.25	5,274,456.35	3,665,089.34	28,112,256.27	169,207,870.98
	5	GAGARAWA	111,859,119.77	-	1,542,315.91	4,525,943.66	3,144,966.37	24,305,837.02	145,378,182.73
	6	BUJI	109,730,826.00	-	1,512,970.95	4,439,830.54	3,085,128.49	25,349,214.43	144,117,970.41
	7	DUTSE	154,031,954.44	-	2,123,795.85	6,232,303.17	4,330,673.42	34,492,487.29	201,211,214.18
	8	GARKI	129,274,244.93	-	1,782,436.03	5,230,578.88	3,634,599.97	28,720,939.19	168,642,798.98
	9	GUMEL	113,235,659.35	-	1,561,295.67	4,581,639.97	3,183,668.36	25,950,891.10	148,513,154.45
	10	GURI	119,627,310.45	-	1,649,423.89	4,840,253.24	3,363,372.33	26,433,768.89	155,914,128.80
	11	GWARAM	166,408,529.90	-	2,294,444.33	6,733,073.10	4,678,646.07	36,117,383.05	216,232,076.44
	12	GWIWA	123,036,400.79	-	1,696,428.50	4,978,188.81	3,459,220.35	27,017,561.19	160,187,799.64
	13	HADEJIA	103,862,777.52	-	1,432,062.17	4,202,402.81	2,920,145.83	25,856,675.53	138,274,063.87
	14	JAHUN	142,756,073.39	-	1,968,323.76	5,776,068.56	4,013,647.27	33,444,684.89	187,958,797.87
	15	KAFIN HAUSA	160,564,036.54	-	2,213,860.33	6,496,598.44	4,514,325.67	36,023,720.61	209,812,541.59
	16	KAUGAMA	117,677,977.47	-	1,622,546.44	4,761,381.07	3,308,566.01	27,228,916.26	154,599,387.25
	17	KAZAURE	124,525,607.34	-	1,716,961.71	5,038,443.75	3,501,090.02	29,290,104.42	164,072,207.24
	18	KIRI-KASAMMA	129,878,031.54	-	1,790,761.05	5,255,008.75	3,651,575.68	31,135,635.44	171,711,012.46
	19	KIYAWA	134,183,045.58	-	1,850,118.67	5,429,194.38	3,772,612.97	29,991,896.64	175,226,868.24
	20	MAIGATARI	135,343,284.15	-	1,866,116.07	5,476,138.91	3,805,233.57	30,409,935.94	176,900,708.63
	21	MALAM MADORI	126,789,519.43	-	1,748,176.58	5,130,044.13	3,564,740.86	29,285,126.30	166,517,607.30
	22	MIGA	116,298,842.87	-	1,603,530.91	4,705,579.76	3,269,791.06	27,257,678.74	153,135,423.34
	23	RINGIM	142,724,091.30	-	1,967,882.79	5,774,774.53	4,012,748.08	31,166,426.04	185,645,922.74
	24	RONI	105,545,672.47	-	1,455,265.97	4,270,494.60	2,967,461.14	24,147,581.92	138,386,476.09
	25	SULE TAKARKAR	132,472,422.52	-	1,826,532.57	5,359,980.68	3,724,518.08	27,406,715.09	170,790,168.93
	26	TAURA	120,482,996.88	-	1,661,222.11	4,874,875.26	3,387,430.32	27,462,519.22	157,869,043.79
	27	YANKWASHI	111,642,514.60	-	1,539,329.35	4,517,179.57	3,138,876.43	25,250,143.66	146,088,043.62
JIGAWA TOTAL			3,490,946,003.77	-	48,133,237.39	141,247,534.90	98,149,420.55	790,114,433.36	4,568,590,629.96

KADUNA	1	BIRNIN GWARI	209,026,974.05	-	2,882,068.34	8,457,462.47	5,876,881.61	35,853,733.87	262,097,120.35
	2	CHIKUN	212,544,132.87	-	2,930,563.00	8,599,770.60	5,975,768.02	42,975,950.84	273,026,185.34
	3	GIWA	175,897,243.29	-	2,425,274.91	7,116,996.94	4,945,425.25	37,947,249.10	228,332,189.48
	4	GWAGWADA	135,438,360.93	-	1,867,426.99	5,479,985.82	3,807,906.69	27,157,692.99	173,751,373.43
	5	IGABI	222,654,551.20	-	3,069,965.66	9,008,849.31	6,260,026.70	46,785,074.26	287,778,467.14
	6	IKARA	149,158,464.76	-	2,056,600.07	6,035,116.39	4,193,653.20	32,262,295.72	193,706,130.14
	7	JABA	130,065,887.89	-	1,793,351.22	5,262,609.62	3,656,857.34	29,893,140.06	170,671,846.14
	8	JEMAA	173,304,267.69	-	2,389,522.91	7,012,082.28	4,872,522.64	37,474,511.92	225,052,907.45
	9	KACHIA	191,172,634.77	-	2,635,892.33	7,735,056.16	5,374,899.33	35,356,597.76	242,275,080.35
	10	KADUNA NORTH	180,600,958.74	-	2,490,129.84	7,307,314.46	5,077,672.19	42,327,197.12	237,803,272.36
	11	KADUNA SOUTH	192,819,774.49	-	2,658,603.13	7,801,701.26	5,421,209.36	45,074,136.90	253,775,425.14
	12	KAGARKO	166,629,848.30	-	2,297,495.88	6,742,027.89	4,684,868.53	35,151,880.19	215,506,120.78
	13	KAURA	144,362,718.08	-	1,990,476.21	5,841,075.18	4,058,818.76	34,023,260.14	190,276,348.37
	14	KAURU	148,646,215.33	-	2,049,537.16	6,014,390.22	4,179,251.09	30,792,336.32	191,681,730.13
	15	KUBAU	172,072,545.81	-	2,372,539.90	6,962,245.45	4,837,892.26	37,677,938.87	223,923,162.29
	16	KUDAN	133,465,240.20	-	1,840,221.56	5,400,151.18	3,752,431.57	28,886,145.97	173,344,190.47
	17	LERE	185,706,610.27	-	2,560,526.67	7,513,894.77	5,221,219.74	40,696,524.29	241,698,775.74
	18	MAKARFI	124,908,888.01	-	1,722,246.39	5,053,951.71	3,511,866.11	29,332,763.37	164,529,715.59
	19	SABON GARI	164,817,118.41	-	2,272,501.92	6,668,682.83	4,633,902.86	37,974,536.58	216,366,742.60
	20	SANGA	138,187,132.96	-	1,905,327.11	5,591,204.18	3,885,189.58	29,521,686.15	179,090,539.99
	21	SOBA	176,138,184.26	-	2,428,597.01	7,126,745.67	4,952,199.40	38,367,808.18	229,013,534.54
	22	ZANGON KATAF	197,063,117.74	-	2,717,110.44	7,973,391.62	5,540,512.74	39,787,494.71	253,081,627.24
	23	ZARIA	201,218,468.97	-	2,774,404.51	8,141,521.72	5,657,342.20	45,431,086.65	263,222,824.05
<b>KADUNA TOTAL</b>			<b>3,925,899,339.04</b>	<b>-</b>	<b>54,130,383.18</b>	<b>158,846,227.73</b>	<b>110,378,317.18</b>	<b>840,751,041.97</b>	<b>5,090,005,309.10</b>
KANO	1	AJINGI	129,125,940.18	-	1,780,391.20	5,224,578.30	3,630,430.32	31,161,108.36	170,922,448.36
	2	ALBASU	132,258,897.67	-	1,823,588.48	5,351,341.23	3,718,514.74	32,145,424.35	175,297,766.47
	3	BAGWAI	120,594,057.62	-	1,662,753.42	4,879,368.90	3,390,552.84	30,467,244.26	160,993,977.04
	4	BEBEJI	130,827,880.48	-	1,803,857.59	5,293,440.69	3,678,281.09	32,065,897.32	173,669,357.16
	5	BICHI	158,567,697.89	-	2,186,334.77	6,415,824.37	4,458,197.76	37,488,976.92	209,117,031.71
	6	BUNKURE	126,331,664.93	-	1,741,863.67	5,111,518.84	3,551,868.09	30,961,614.75	167,698,530.27
	7	DALA	203,913,048.23	-	2,811,557.43	8,250,547.38	5,733,101.43	46,196,264.67	266,904,519.13
	8	DANBATTI	138,929,178.87	-	1,915,558.46	5,621,228.18	3,906,052.51	33,240,303.80	183,612,321.82
	9	DAWAKIN KUDU	149,343,474.43	-	2,059,150.99	6,042,602.09	4,198,854.83	34,310,968.69	195,955,051.02
	10	DAWAKIN TOFA	150,389,433.81	-	2,073,572.70	6,084,922.76	4,228,262.42	35,692,919.82	198,469,111.51
	11	DOGUWA	139,390,220.48	-	1,921,915.31	5,639,882.43	3,919,014.89	29,750,271.83	180,621,304.94
	12	FAGGE	136,558,356.33	-	1,882,869.51	5,525,302.08	3,839,395.83	32,678,575.02	180,484,498.78
	13	GABASAWA	142,684,175.30	-	1,967,332.43	5,773,159.48	4,011,625.82	33,430,025.55	187,866,318.58
	14	GARKO	127,274,924.64	-	1,754,869.35	5,149,684.17	3,578,388.23	30,445,918.23	168,203,784.62
	15	GARUN MALLAM	126,610,773.30	-	1,745,712.02	5,122,811.87	3,559,715.34	27,618,468.09	164,657,480.62
	16	GAYA	136,837,234.82	-	1,886,714.69	5,536,585.81	3,847,236.62	32,813,045.76	180,920,817.70
	17	GEZAWA	156,258,636.26	-	2,154,497.38	6,322,397.18	4,393,277.52	37,794,424.62	206,923,232.97
	18	GWALE	187,865,331.64	-	2,590,291.17	7,601,239.02	5,281,913.10	42,710,473.32	246,049,248.26
	19	GWARZO	129,162,056.35	-	1,780,889.17	5,226,039.60	3,631,445.74	31,766,472.53	171,566,903.39
	20	KABO	124,456,243.70	-	1,716,005.32	5,035,637.22	3,499,139.83	29,912,951.93	164,619,978.00
	21	KANO MUNICIPAL	181,334,033.07	-	2,500,237.49	7,336,975.46	5,098,282.89	42,923,487.76	239,193,016.66
	22	KARAYE	120,684,844.21	-	1,664,005.19	4,883,042.23	3,393,105.34	29,149,578.50	159,774,575.45
	23	KIBIYA	121,795,729.66	-	1,679,322.10	4,927,989.88	3,424,338.35	28,862,506.82	160,689,886.82
	24	KIRU	157,131,145.90	-	2,166,527.57	6,357,699.89	4,417,808.50	36,731,933.69	206,805,115.54
	25	KUMBOTSO	160,553,189.39	-	2,213,710.77	6,496,159.55	4,514,020.69	38,649,309.45	212,426,389.86
			<b>3,588,878,169.18</b>	<b>-</b>	<b>49,483,528.16</b>	<b>145,209,978.59</b>	<b>100,902,824.72</b>	<b>848,968,166.04</b>	<b>4,733,442,666.69</b>
KANO	26	KUNCHI	123,115,368.68	-	1,697,517.31	4,981,383.93	3,461,440.56	27,281,922.49	160,537,632.97
	27	KURA	120,571,029.25	-	1,662,435.90	4,878,437.15	3,389,905.38	29,345,876.28	159,847,683.96
	28	MADOBI	120,680,172.86	-	1,663,940.78	4,882,853.22	3,392,974.00	28,855,562.03	159,475,502.89
	29	MAKODA	143,026,031.87	-	1,972,045.95	5,786,991.38	4,021,237.26	34,127,208.40	188,933,514.87
	30	MINJIBIR	144,144,921.33	-	1,987,473.23	5,832,262.88	4,052,695.31	33,598,359.81	189,615,712.56
	31	NASSARAWA	249,222,748.94	-	3,436,288.54	10,083,827.96	7,007,002.79	57,129,202.97	326,879,071.20
	32	RANO	124,830,172.06	-	1,721,161.05	5,050,766.77	3,509,652.98	29,397,378.33	164,509,131.19
	33	RIMIN GADO	123,540,807.23	-	1,703,383.26	4,998,597.65	3,473,401.95	26,899,160.26	160,615,350.34
	34	ROGO	147,881,475.16	-	2,038,992.91	5,983,447.98	4,157,750.10	34,455,580.05	194,517,246.21
	35	SHANONO	122,016,470.70	-	1,682,365.68	4,936,921.31	3,430,544.58	29,100,411.86	161,166,714.13
	36	SUMAILA	154,434,148.85	-	2,129,341.31	6,248,576.40	4,341,981.29	36,048,517.49	203,202,565.34
	37	TAKAI	135,617,940.35	-	1,869,903.03	5,487,251.81	3,812,955.64	32,919,184.23	179,707,235.07
	38	TARAUNI	141,022,807.89	-	1,944,425.46	5,705,938.72	3,964,915.77	34,063,783.44	186,701,871.30
	39	TOFA	111,020,702.14	-	1,530,755.79	4,492,020.35	3,121,393.91	26,465,510.55	146,630,382.74
	40	TSANYAWA	122,404,266.78	-	1,687,712.62	4,952,611.96	3,441,447.63	30,149,689.27	162,635,728.27
	41	TUDUN WADA	150,928,808.03	-	2,081,009.60	6,106,746.44	4,243,427.15	34,701,413.21	198,061,404.43
	42	UNCOGO	176,461,689.19	-	2,433,057.51	7,139,835.04	4,961,294.88	43,177,433.41	234,173,310.04
	43	WARAWA	115,159,246.28	-	1,587,818.13	4,659,470.42	3,237,750.82	28,373,974.86	153,018,260.52
	44	WUDIL	135,411,243.04	-	1,867,053.09	5,478,888.60	3,807,144.26	31,840,345.39	178,404,674.39
	<b>KANO TOTAL</b>			<b>6,250,368,219.81</b>	<b>-</b>	<b>86,180,209.31</b>	<b>252,896,808.58</b>	<b>175,731,741.00</b>	<b>1,476,898,680.39</b>

KATSINA	1	BAKORI	137,597,638.31	-	1,897,199.15	5,567,352.57	3,868,615.69	27,918,765.86	176,849,571.58
	2	BATAGARAWA	141,786,299.38	-	1,954,952.50	5,736,830.43	3,986,381.66	30,082,343.54	183,546,807.50
	3	BATSARI	154,250,098.80	-	2,126,803.63	6,241,129.54	4,336,806.64	31,582,110.21	198,536,948.82
	4	BAURE	144,624,808.26	-	1,994,089.92	5,851,679.64	4,066,187.54	30,872,082.57	187,408,847.93
	5	BINDAWA	135,255,752.39	-	1,864,909.18	5,472,597.28	3,802,772.57	28,102,218.86	174,498,250.28
	6	CHARANCHI	126,516,164.43	-	1,744,407.55	5,118,983.89	3,557,055.37	27,196,139.27	164,132,750.52
	7	DAN-MUSA	126,930,192.68	-	1,750,116.18	5,135,735.93	3,568,695.95	25,725,934.04	163,110,674.78
	8	DANDUME	135,904,139.30	-	1,873,849.15	5,498,831.73	3,821,002.25	27,695,549.35	174,793,371.78
	9	DANJA	127,471,621.13	-	1,757,581.41	5,157,642.72	3,583,918.44	26,464,171.03	164,434,934.74
	10	DAURA	153,691,711.35	-	2,119,104.57	6,218,536.56	4,321,107.34	32,242,356.63	198,592,816.46
	11	DUTSI	126,844,398.54	-	1,748,933.25	5,132,264.60	3,566,283.81	26,115,087.94	163,406,968.14
	12	DUTSINMA	140,882,513.55	-	1,942,491.08	5,700,262.26	3,960,971.34	29,166,369.17	181,652,607.39
	13	FASKARI	153,530,001.24	-	2,116,874.91	6,211,993.59	4,316,560.80	30,786,655.55	196,962,086.09
	14	FUNTUA	153,171,016.43	-	2,111,925.22	6,197,468.67	4,306,467.79	32,601,887.63	198,388,765.74
	15	INGAWA	133,757,416.03	-	1,844,250.08	5,411,972.93	3,760,646.22	29,171,408.75	173,945,694.01
	16	JIBIA	150,687,801.38	-	2,077,686.59	6,096,995.04	4,236,651.15	29,171,101.46	192,270,235.62
	17	KAFUR	155,552,934.36	-	2,144,767.15	6,293,843.70	4,373,436.41	31,207,583.39	199,572,565.01
	18	KAITA	148,906,925.00	-	2,053,131.83	6,024,938.82	4,186,581.06	30,071,649.79	191,243,226.49
	19	KANKARA	163,293,427.57	-	2,251,493.24	6,607,032.62	4,591,063.65	33,841,378.45	210,584,395.52
	20	KANKIA	130,034,229.18	-	1,792,914.70	5,261,328.68	3,655,967.25	28,045,554.31	168,789,994.12
	21	KATSINA	179,091,500.06	-	2,469,317.39	7,246,240.10	5,035,233.12	38,310,625.37	232,152,916.04
	22	KURFI	126,016,477.16	-	1,737,517.85	5,098,765.99	3,543,006.45	25,965,006.79	162,360,774.24
	23	KUSADA	119,052,165.47	-	1,641,493.78	4,816,982.24	3,347,201.89	24,839,459.65	153,697,303.02
	24	MAIADUA	144,825,174.83	-	1,996,852.58	5,859,786.69	4,071,820.93	31,102,735.54	187,856,370.57
	25	MALUMFASHI	144,118,439.99	-	1,987,108.10	5,831,191.42	4,051,950.78	29,980,630.06	185,969,320.35
	26	MANI	136,706,697.27	-	1,884,914.84	5,531,304.11	3,843,566.50	29,614,707.40	177,581,190.12
	27	MASHI	139,577,848.67	-	1,924,502.33	5,647,474.07	3,924,290.14	29,379,199.23	180,453,314.44
	28	MATAZU	117,568,457.16	-	1,621,036.38	4,756,949.76	3,305,486.80	25,826,356.88	153,078,286.99
	29	MUSAWA	140,678,097.26	-	1,939,672.58	5,691,991.35	3,955,224.09	29,291,928.46	181,556,913.73
	30	RIMI	126,900,111.02	-	1,749,701.42	5,134,518.79	3,567,850.19	28,187,522.97	165,539,704.39
	31	SABUWA	131,479,639.24	-	1,812,844.05	5,319,811.57	3,696,605.56	27,100,079.97	169,408,980.38
	32	SAFANA	141,074,953.83	-	1,945,144.45	5,708,048.60	3,966,381.88	30,033,422.74	182,727,951.50
	33	SANDAMU	136,728,205.28	-	1,885,211.39	5,532,174.35	3,844,171.21	27,176,103.87	175,165,866.10
	34	ZANGO	134,004,859.42	-	1,847,661.84	5,421,984.77	3,767,603.19	28,248,919.80	173,291,029.01
<b>KATSINA TOTAL</b>			<b>4,758,511,715.96</b>	<b>-</b>	<b>65,610,460.26</b>	<b>192,534,645.04</b>	<b>133,787,565.63</b>	<b>993,117,046.50</b>	<b>6,143,561,433.39</b>
KEBBI	1	ALIERU	107,292,845.71	-	1,479,356.03	4,341,187.16	3,016,583.65	22,835,305.09	138,965,277.64
	2	AREWA	175,312,261.15	-	2,417,209.17	7,093,327.91	4,928,978.23	30,090,886.55	219,842,663.01
	3	ARGUNGU	147,664,072.01	-	2,035,995.35	5,974,651.61	4,151,637.72	30,794,829.82	190,621,186.51
	4	AUGIE	121,921,559.04	-	1,681,057.04	4,933,081.08	3,427,876.10	25,988,975.84	157,952,549.09
	5	BAGUDO	162,375,749.90	-	2,238,840.28	6,569,902.36	4,565,262.75	33,396,543.65	209,146,298.94
	6	BIRNIN -KEBBI	198,656,907.48	-	2,739,085.65	8,037,878.11	5,585,322.81	35,277,351.73	250,296,545.78
	7	BUNZA	135,339,453.61	-	1,866,063.25	5,475,983.92	3,805,125.87	26,245,502.74	172,732,129.40
	8	DANDI KAMBA	143,778,513.55	-	1,982,421.19	5,817,437.62	4,042,393.60	27,647,489.28	183,268,255.24
	9	DANKO /WASAGU	178,618,046.70	-	2,462,789.41	7,227,083.65	5,021,921.78	35,079,640.41	228,409,481.94
	10	FAKAI	124,373,060.96	-	1,714,858.40	5,032,271.55	3,496,801.11	26,230,199.63	160,847,191.65
	11	GWANDU	131,370,411.87	-	1,811,338.02	5,315,392.11	3,693,534.59	28,062,086.91	170,252,763.49
	12	JEGA	144,930,119.41	-	1,998,299.55	5,864,032.87	4,074,771.49	30,663,800.74	187,531,024.06
	13	KALGO	120,613,516.71	-	1,663,021.72	4,880,156.24	3,391,099.94	24,029,439.69	154,577,234.29
	14	KOKO/BESSE	138,411,892.88	-	1,908,426.11	5,600,298.21	3,891,508.80	28,282,476.34	178,094,602.34
	15	MAIYAMA	160,129,454.12	-	2,207,868.30	6,479,014.75	4,502,107.20	29,578,078.57	202,896,522.95
	16	NGASKI	128,294,724.28	-	1,768,930.37	5,190,946.39	3,607,060.33	26,448,622.39	165,310,283.76
	17	SAKABA	126,430,449.98	-	1,743,225.72	5,115,515.79	3,554,645.47	24,308,091.58	161,151,928.54
	18	SHANGA	131,203,110.63	-	1,809,031.27	5,308,622.91	3,688,830.84	26,594,893.13	168,604,488.77
	19	SURU	158,738,211.66	-	2,188,685.82	6,422,723.54	4,462,991.83	28,013,596.32	199,826,209.17
	20	YAURI	121,979,341.43	-	1,681,853.74	4,935,419.01	3,429,500.68	24,912,841.16	156,938,956.02
	21	ZURU	145,697,964.24	-	2,008,886.61	5,895,100.72	4,096,359.77	28,954,952.96	186,653,264.30
<b>KEBBI TOTAL</b>			<b>3,003,131,667.31</b>	<b>-</b>	<b>41,407,242.99</b>	<b>121,510,027.52</b>	<b>84,434,314.55</b>	<b>593,435,604.50</b>	<b>3,843,918,856.88</b>



KOGI	1	ADAVI	155,626,341.48	(4,284,409.31)	2,145,779.29	6,296,813.84	4,375,500.29	31,359,452.07	195,519,477.65
	2	AJAOKUTA	137,608,805.34	(4,284,409.31)	1,897,353.12	5,567,804.40	3,868,929.65	26,450,594.00	171,109,077.20
	3	ANKPA	173,668,981.12	(4,284,409.31)	2,394,551.59	7,026,838.98	4,882,776.72	35,364,012.86	219,052,751.96
	4	BASSA	137,509,320.58	(4,284,409.31)	1,895,981.42	5,563,779.14	3,866,132.60	27,536,684.92	172,087,489.35
	5	DEKINA	188,017,952.78	(4,284,409.31)	2,592,395.51	7,607,414.24	5,286,204.11	34,931,285.03	234,150,842.36
	6	IBAJI	146,185,334.31	(4,284,409.31)	2,015,606.48	5,914,820.25	4,110,062.38	26,807,543.75	180,748,957.87
	7	IDAH	122,662,771.60	(4,284,409.31)	1,691,276.89	4,963,071.36	3,448,715.60	23,838,247.88	152,319,674.02
	8	IGALAMELA	143,736,437.69	(4,284,409.31)	1,981,841.05	5,815,735.18	4,041,210.62	28,030,010.62	179,320,825.85
	9	IJUMU	140,962,882.56	(4,284,409.31)	1,943,599.21	5,703,514.08	3,963,230.95	26,303,585.77	174,592,403.25
	10	KABBA/BUNU	149,029,748.15	(4,284,409.31)	2,054,825.32	6,029,908.38	4,190,034.28	27,871,816.98	184,891,923.80
	11	KOGI	131,189,191.75	(4,284,409.31)	1,808,839.35	5,308,059.74	3,688,439.51	26,055,970.31	163,766,091.35
	12	KOTON KARFE	167,490,196.18	(4,284,409.31)	2,309,358.37	6,776,838.51	4,709,057.57	30,933,361.74	207,934,403.06
	13	MOPA-MURO	110,553,525.55	(4,284,409.31)	1,524,314.35	4,473,117.87	3,108,259.04	21,639,393.15	137,014,200.64
	14	OFU	160,728,226.45	(4,284,409.31)	2,216,124.19	6,503,241.74	4,518,941.94	30,743,332.71	200,425,457.71
	15	OGORI/MAGONGO	107,327,940.01	(4,284,409.31)	1,479,839.91	4,342,607.11	3,017,570.34	21,368,054.79	133,251,602.86
	16	OKEHI	155,601,052.73	(4,284,409.31)	2,145,430.61	6,295,790.63	4,374,789.28	31,224,551.13	195,357,205.06
	17	OKENE	194,604,326.07	(4,284,409.31)	2,683,208.57	7,873,906.19	5,471,382.78	38,615,586.66	244,964,000.94
	18	OLAMABORO	146,999,536.31	(4,284,409.31)	2,026,832.72	5,947,763.76	4,132,954.02	28,775,622.60	183,598,300.10
	19	OMALA	139,185,914.72	(4,284,409.31)	1,919,098.34	5,631,615.99	3,913,270.75	25,595,156.05	171,960,646.54
	20	YAGBA EAST	149,240,951.22	(4,284,409.31)	2,057,737.39	6,038,453.89	4,195,972.34	28,091,653.28	185,340,358.82
	21	YAGBA WEST	146,027,116.50	(4,284,409.31)	2,013,424.97	5,908,418.58	4,105,614.02	27,546,333.87	181,316,498.64
KOGI TOTAL			3,103,956,553.10	(89,972,595.51)	42,797,418.65	125,589,513.87	87,269,048.78	599,082,250.15	3,868,722,189.05
KWARA	1	ASA	126,116,685.01	-	1,738,899.52	5,102,820.51	3,545,823.84	27,014,113.94	163,518,342.82
	2	BARUTEN	207,391,577.34	-	2,859,519.46	8,391,292.51	5,830,901.74	32,116,627.09	256,589,918.14
	3	EDU	158,952,625.88	-	2,191,642.17	6,431,398.98	4,469,020.18	31,625,575.35	203,670,262.55
	4	EKITI	96,798,613.05	-	1,334,661.33	3,916,578.90	2,721,533.87	22,614,622.18	127,386,009.33
	5	IFELODUN	167,955,695.36	-	2,315,776.68	6,795,673.13	4,722,145.28	31,906,624.11	213,695,914.56
	6	ILORIN EAST	144,355,784.07	-	1,990,380.61	5,840,794.62	4,058,623.81	31,800,178.35	188,045,761.46
	7	ILORIN SOUTH	145,911,537.93	-	2,011,831.37	5,903,742.14	4,102,364.48	32,069,427.12	189,998,903.06
	8	ILORIN WEST	172,061,715.73	-	2,372,390.58	6,961,807.25	4,837,587.77	41,655,384.06	227,888,885.39
	9	IREPODUN	124,389,339.92	-	1,715,082.85	5,032,930.22	3,497,258.80	28,376,951.54	163,011,563.33
	10	KAI AMA	165,416,313.13	-	2,280,763.63	6,692,926.91	4,650,749.47	26,874,542.16	205,915,295.31
	11	MORO	131,130,367.03	-	1,808,028.28	5,305,679.63	3,686,785.62	25,929,805.31	167,860,665.87
	12	OFFA	116,474,296.63	-	1,605,950.07	4,712,678.82	3,274,724.02	24,754,845.70	150,822,495.23
	13	OKE-ERO	97,456,004.67	-	1,343,725.46	3,943,177.70	2,740,016.71	22,784,800.19	128,267,724.72
	14	OSIN	97,042,744.32	-	1,338,027.41	3,926,456.73	2,728,397.72	22,915,030.31	127,950,656.48
	15	OYUN	110,806,670.32	-	1,527,804.72	4,483,360.39	3,115,376.31	25,036,263.22	144,969,474.95
	16	PATEGI	134,114,414.60	-	1,849,172.39	5,426,417.49	3,770,683.38	26,146,445.79	171,307,133.64
KWARA TOTAL			2,196,374,385.00	-	30,283,656.51	88,867,735.93	61,751,993.00	453,621,236.42	2,830,899,006.86
LAGOS	1	AGEGE	188,204,417.48	-	2,594,966.49	7,614,958.81	5,291,446.65	226,019,606.06	429,725,395.48
	2	AJEROMI/IFELODUN	241,911,903.89	-	3,335,486.45	9,788,023.09	6,801,455.30	239,796,465.32	501,633,334.04
	3	ALIMOSHO	390,129,076.58	-	5,379,107.97	15,785,053.77	10,968,643.68	276,278,659.97	698,540,541.96
	4	AMOWO-ODOFIN	152,479,416.02	-	2,102,389.42	6,169,485.75	4,287,023.15	217,306,479.77	382,344,794.11
	5	APAPA	128,196,469.08	-	1,767,575.63	5,186,970.87	3,604,297.84	211,111,238.21	349,866,551.64
	6	BADAGRY	143,318,922.83	-	1,976,084.34	5,798,842.07	4,029,472.02	212,569,704.91	367,693,026.17
	7	EPE	131,588,667.11	-	1,814,347.33	5,324,222.96	3,699,670.92	208,901,628.27	351,328,536.59
	8	ETI-OSA	158,747,727.84	-	2,188,817.03	6,423,108.58	4,463,259.38	215,439,315.43	387,262,228.27
	9	IBEJU-LEKKI	106,001,663.74	-	1,461,553.18	4,288,944.51	2,980,281.52	204,972,722.65	319,705,165.60
	10	IFAKO/IJAYE	180,743,509.19	-	2,492,095.33	7,313,082.21	5,081,680.06	224,049,191.79	419,679,558.59
	11	IKEJA	156,243,822.33	-	2,154,293.13	6,321,797.79	4,392,861.02	217,001,032.07	386,113,806.34
	12	IKORODU	214,827,506.13	-	2,962,046.20	8,692,158.41	6,039,966.02	230,670,769.52	463,192,446.29
	13	KOSOFE	232,429,480.65	-	3,204,742.60	9,404,353.76	6,534,852.97	238,646,457.78	490,219,887.75
	14	LAGOS ISLAND	125,120,383.24	-	1,725,162.49	5,062,509.04	3,517,812.39	210,624,181.25	346,050,048.41
	15	LAGOS MAINLAND	150,977,836.98	-	2,081,685.61	6,108,730.21	4,244,805.62	217,279,069.38	380,692,127.79
	16	MUSHIN	226,025,164.91	-	3,116,439.76	9,145,228.07	6,354,792.92	236,656,192.48	481,297,818.14
	17	OJO	219,316,512.89	-	3,023,940.72	8,873,788.59	6,166,176.34	234,508,962.71	471,889,381.25
	18	OSHODI/ISOLO	223,940,500.70	-	3,087,696.36	9,060,880.25	6,296,181.71	235,949,422.14	478,334,681.16
	19	SOMOLU	173,197,037.82	-	2,388,044.42	7,007,743.64	4,869,507.83	222,500,135.57	409,962,469.28
	20	SURULERE	198,115,373.13	-	2,731,618.96	8,015,967.03	5,570,097.35	228,725,983.36	443,159,039.84
LAGOS TOTAL			3,741,515,392.52	-	51,588,093.43	151,385,849.40	105,194,284.69	4,509,007,218.66	8,558,690,838.69

NASSARAWA	1	AKWANGA	129,627,144.46	(3,018,317.48)	1,787,301.81	5,244,857.58	3,644,521.89	26,025,060.96	163,310,569.22
	2	AWE	146,113,197.31	(3,018,317.48)	2,014,611.86	5,911,901.51	4,108,034.22	25,972,452.67	181,101,880.08
	3	DOMA	149,606,943.62	(3,018,317.48)	2,062,783.71	6,053,262.34	4,206,262.37	27,633,854.65	186,544,789.21
	4	KARU	176,515,805.82	(3,018,317.48)	2,433,803.67	7,142,024.66	4,962,816.39	31,682,112.27	219,718,243.33
	5	KEANA	126,039,881.59	(3,018,317.48)	1,737,840.56	5,099,712.96	3,543,664.48	23,924,600.95	157,327,383.06
	6	KEFFI	118,519,625.16	(3,018,317.48)	1,634,151.10	4,795,435.07	3,332,229.29	24,748,818.09	150,011,941.24
	7	KOKONA	135,419,316.87	(3,018,317.48)	1,867,164.41	5,479,215.28	3,807,371.26	25,798,832.99	169,353,583.33
	8	LAFIA	211,898,575.45	(3,018,317.48)	2,921,662.04	8,573,650.64	5,957,617.90	39,378,841.34	265,712,029.89
	9	NASARAWA	196,375,849.68	(3,018,317.48)	2,707,634.37	7,945,583.99	5,521,189.91	30,720,781.69	240,252,722.16
	10	NASARAWA EGGON	150,224,535.17	(3,018,317.48)	2,071,299.07	6,078,250.78	4,223,626.22	28,219,060.49	187,798,454.26
	11	OBI	143,793,910.55	(3,018,317.48)	1,982,633.48	5,818,060.60	4,042,826.50	28,203,388.63	180,822,502.28
	12	TOTO	152,770,709.03	(3,018,317.48)	2,106,405.77	6,181,271.79	4,295,212.97	26,372,115.93	188,707,398.01
	13	WAMBA	122,639,011.42	(3,018,317.48)	1,690,949.29	4,962,109.99	3,448,047.58	23,533,787.68	153,255,588.47
NASSARAWA TOTAL			1,959,544,506.15	(39,238,127.24)	27,018,241.13	79,285,337.19	55,093,420.98	362,213,708.34	2,443,917,086.55
NIGER	1	AGAIE	134,850,707.30	-	1,859,324.41	5,456,208.71	3,791,384.56	26,974,340.47	172,931,965.44
	2	AGWARA	115,778,526.81	-	1,596,356.78	4,684,527.20	3,255,162.16	22,334,608.25	147,649,181.19
	3	BIDA	132,590,449.34	-	1,828,159.92	5,364,756.17	3,727,836.45	30,371,386.04	173,882,587.93
	4	BORGU	215,837,774.39	-	2,975,975.80	8,733,034.98	6,068,370.14	29,374,778.40	262,989,933.71
	5	BOSSO	129,557,854.85	-	1,786,346.44	5,242,054.05	3,642,573.78	27,862,535.69	168,091,364.81
	6	EDATI	136,451,879.85	-	1,881,401.41	5,520,993.92	3,836,402.20	28,659,158.06	176,349,835.44
	7	GBAKO	129,245,539.50	-	1,782,040.23	5,229,417.42	3,633,792.90	26,639,945.91	166,530,735.97
	8	GURARA	115,489,078.23	-	1,592,365.86	4,672,815.79	3,247,024.19	24,397,209.95	149,398,494.01
	9	KATCHA	124,619,363.75	-	1,718,254.43	5,042,237.24	3,503,726.02	26,314,831.55	161,198,412.98
	10	KONTAGORA	137,240,925.97	-	1,892,280.79	5,552,919.60	3,858,586.57	28,144,321.95	176,689,034.88
	11	LAPAI	134,056,209.95	-	1,848,369.86	5,424,062.47	3,769,046.93	25,574,320.60	170,672,009.80
	12	LAVUN	155,990,597.86	-	2,150,801.67	6,311,552.05	4,385,741.51	31,707,243.46	200,545,936.54
	13	MAGAMA	159,792,254.64	-	2,203,218.99	6,465,371.29	4,492,626.69	29,970,186.32	202,923,657.93
	14	MARIGA	176,932,434.60	-	2,439,548.15	7,158,881.92	4,974,530.09	31,062,730.36	222,568,125.12
	15	MASHEGU	208,769,272.02	-	2,878,515.14	8,447,035.56	5,869,636.21	32,020,988.03	257,985,446.96
	16	MINNA	132,220,303.52	-	1,823,056.34	5,349,779.66	3,717,429.65	31,185,585.48	174,296,154.66
	17	MOKWA	179,462,735.24	-	2,474,435.99	7,261,260.68	5,045,670.56	33,859,512.81	228,103,615.28
	18	MUYA	121,223,221.76	-	1,671,428.35	4,904,825.58	3,408,242.05	25,176,316.71	156,384,034.44
	19	PAIKORO	139,513,966.23	-	1,923,621.52	5,644,889.32	3,922,494.05	28,521,798.78	179,526,769.90
	20	RAFI	160,913,735.40	-	2,218,681.99	6,510,747.64	4,524,157.60	29,987,148.81	204,154,471.43
	21	RIJAU	151,376,459.12	-	2,087,181.82	6,124,858.90	4,256,013.05	29,626,019.89	193,470,532.77
	22	SHIRORO	178,950,168.31	-	2,467,368.71	7,240,521.66	5,031,259.52	33,273,630.92	226,962,949.11
	23	SULEJA	130,870,751.64	-	1,804,448.69	5,295,175.30	3,679,486.43	32,116,617.13	173,766,479.19
	24	TAFA	106,508,019.06	-	1,468,534.82	4,309,432.21	2,994,517.92	23,940,574.85	139,221,078.85
	25	WUSHISHI	118,723,497.91	-	1,636,962.10	4,803,683.99	3,337,961.26	23,832,346.80	152,334,452.06
NIGER TOTAL			3,626,965,727.23	-	50,008,680.22	146,751,043.30	101,973,672.49	712,928,137.17	4,638,627,260.41
OGUN	1	ABEKUTA NORTH	133,292,622.24	(5,788,847.52)	1,837,841.50	5,393,166.86	3,747,578.34	33,251,188.57	171,733,549.99
	2	ABEKUTA SOUTH	137,604,237.23	(5,788,847.52)	1,897,290.14	5,567,619.57	3,868,801.22	36,259,510.45	179,408,611.09
	3	ADO-ODO/OTA	211,502,267.95	(5,788,847.52)	2,916,197.75	8,557,615.60	5,946,475.55	53,239,637.29	276,373,346.61
	4	EGBADO NORTH	139,064,516.69	(5,788,847.52)	1,917,424.50	5,626,704.10	3,909,857.59	32,052,567.52	176,782,222.88
	5	EGBADO SOUTH	124,626,652.81	(5,788,847.52)	1,718,354.93	5,042,532.16	3,503,930.95	31,255,084.73	160,357,708.06
	6	EWEKORO	94,800,353.06	(5,788,847.52)	1,307,109.27	3,835,727.10	2,665,351.94	24,267,645.80	121,087,339.65
	7	REMO NORTH	92,352,296.27	(5,788,847.52)	1,273,355.42	3,736,676.01	2,596,523.79	24,559,879.97	118,729,883.95
	8	IFO	207,373,167.50	(5,788,847.52)	2,859,265.62	8,390,547.63	5,830,384.14	53,133,437.37	271,797,954.74
	9	IJEBU EAST	123,412,821.08	(5,788,847.52)	1,701,618.59	4,993,419.19	3,469,803.56	27,650,310.13	155,439,125.03
	10	IJEBU NORTH	154,192,252.50	(5,788,847.52)	2,126,006.04	6,238,789.01	4,335,180.27	38,352,656.93	199,456,037.23
	11	IJEBU ODE	118,959,390.28	(5,788,847.52)	1,640,214.59	4,813,228.45	3,344,593.47	30,344,395.78	153,312,975.06
	12	IKENNE	107,474,605.48	(5,788,847.52)	1,481,862.14	4,348,541.36	3,021,693.90	28,175,102.48	138,712,957.83
	13	IJEBU NORTH EAST	96,916,083.10	(5,788,847.52)	1,336,281.01	3,921,331.87	2,724,836.59	25,034,522.35	124,144,207.40
	14	IMEKO-AFON	111,417,345.31	(5,788,847.52)	1,536,224.72	4,508,068.97	3,132,545.70	25,930,768.61	140,736,105.79
	15	IPOKIA	116,700,548.41	(5,788,847.52)	1,609,069.63	4,721,833.21	3,281,085.18	30,122,777.18	150,646,466.10
	16	OBAFEMI/OWODE	141,499,765.97	(5,788,847.52)	1,951,001.77	5,725,236.97	3,978,325.65	34,942,643.65	182,308,126.50
	17	ODEDAH	118,786,227.66	(5,788,847.52)	1,637,827.02	4,806,222.10	3,339,724.93	27,604,400.79	150,385,554.99
	18	ODOGBOLU	110,399,441.61	(5,788,847.52)	1,522,189.84	4,466,883.47	3,103,926.90	28,690,614.62	142,394,208.92
	19	OGUN WATERSIDE	104,862,048.36	(5,788,847.52)	1,445,840.14	4,242,834.41	2,948,240.76	25,360,312.75	133,070,428.90
	20	SHAGAMU	142,227,592.50	(5,788,847.52)	1,961,037.06	5,754,685.64	3,998,788.80	36,452,120.74	184,605,377.21
OGUN TOTAL			2,587,464,236.02	(115,776,950.40)	35,676,011.65	104,691,663.69	72,747,649.26	646,679,577.71	3,331,482,187.93

ONDO	1	AKOKO NORTH EAST	137,095,964.99	(2,620,951.49)	1,890,282.07	5,547,054.32	3,854,510.93	30,117,496.25	175,884,357.06
	2	AKOKO NORTH WEST	145,025,543.97	(2,620,951.49)	1,999,615.27	5,867,893.85	4,077,454.39	32,476,449.83	186,826,005.82
	3	AKOKO SOUTH WEST	147,647,941.00	(2,620,951.49)	2,035,772.94	5,973,998.93	4,151,184.19	33,440,976.25	190,628,921.82
	4	AKOKO SOUTH EAST	109,513,011.13	(2,620,951.49)	1,509,967.72	4,431,017.51	3,079,004.54	24,402,919.98	140,314,969.38
	5	AKURE NORTH	114,756,382.17	(2,620,951.49)	1,582,263.43	4,643,170.10	3,226,424.13	27,424,271.02	149,011,559.35
	6	AKURE SOUTH	176,353,572.98	(2,620,951.49)	2,431,566.80	7,135,460.54	4,958,255.15	41,044,903.30	229,302,807.28
	7	IDANRE	124,202,571.35	(2,620,951.49)	1,712,507.68	5,025,373.36	3,492,007.72	27,266,753.42	159,078,262.04
	8	IFEDORE	125,134,659.46	(2,620,951.49)	1,725,359.33	5,063,086.67	3,518,213.77	30,173,914.96	162,994,282.71
	9	OKITIPUPA	150,442,416.28	(2,620,951.49)	2,074,303.22	6,087,066.49	4,229,752.04	33,691,664.62	193,904,251.16
	10	ILAJE	163,248,483.36	(2,620,951.49)	2,250,873.54	6,605,214.12	4,589,800.02	37,197,860.12	211,271,279.68
	11	ESE-EDO	124,909,459.01	(2,620,951.49)	1,722,254.26	5,053,974.81	3,511,882.17	28,861,841.91	161,438,460.67
	12	ILE-OLUJI-OKEIGBO	129,289,477.68	(2,620,951.49)	1,782,646.05	5,231,195.21	3,635,028.24	29,961,453.65	167,278,849.34
	13	IRELE	120,150,830.84	(2,620,951.49)	1,656,642.20	4,861,435.45	3,378,091.33	28,258,813.15	155,684,861.49
	14	ODIGBO	150,265,009.72	(2,620,951.49)	2,071,857.13	6,079,888.43	4,224,764.18	33,494,137.67	193,514,705.65
	15	ONDO EAST	99,726,151.62	(2,620,951.49)	1,375,026.29	4,035,030.35	2,803,842.85	23,931,657.80	129,250,757.42
	16	ONDO WEST	164,820,184.34	(2,620,951.49)	2,272,544.19	6,668,806.88	4,633,989.06	36,771,155.21	212,545,728.19
	17	OSE	132,800,354.11	(2,620,951.49)	1,831,054.09	5,373,249.15	3,733,738.02	28,242,526.71	169,359,970.58
	18	OWO	155,809,999.99	(2,620,951.49)	2,148,311.58	6,304,244.86	4,380,663.92	32,789,518.37	198,811,787.23
ONDO TOTAL			2,471,192,014.00	(47,177,126.82)	34,072,847.79	99,987,161.04	69,478,606.65	559,548,314.21	3,187,101,816.87
OSUN	1	ATAKUMOSA EAST	97,373,961.75	(2,734,288.18)	1,342,594.25	3,939,858.15	2,737,710.04	23,293,584.38	125,953,420.38
	2	ATAKUMOSA WEST	97,647,109.19	(2,734,288.18)	1,346,360.41	3,950,910.00	2,745,389.70	22,829,328.45	125,784,809.56
	3	AIYEDADE	121,651,895.88	(2,734,288.18)	1,677,338.92	4,922,170.21	3,420,294.41	27,853,482.28	156,790,893.50
	4	AIYEDIRE	107,537,587.06	(2,734,288.18)	1,482,730.53	4,351,089.67	3,023,464.66	23,272,012.52	136,932,596.24
	5	BOLUWADURO	101,764,298.81	(2,734,288.18)	1,403,128.31	4,117,496.04	2,861,146.22	22,960,357.53	130,372,138.73
	6	BORIPE	115,904,537.98	(2,734,288.18)	1,598,094.22	4,689,625.75	3,258,705.01	27,175,351.50	149,892,026.29
	7	EDE NORTH	97,145,223.52	(2,734,288.18)	1,339,440.40	3,930,603.15	2,731,278.97	23,762,756.97	126,175,014.83
	8	EDE SOUTH	100,890,301.87	(2,734,288.18)	1,391,077.62	4,082,133.16	2,836,573.43	23,283,628.14	129,749,426.03
	9	EGBEDORE	99,230,617.93	(2,734,288.18)	1,368,193.86	4,014,980.51	2,789,910.71	23,185,294.87	127,854,709.70
	10	EJIGBO	112,646,360.04	(2,734,288.18)	1,553,170.40	4,557,796.27	3,167,099.96	26,762,536.16	145,952,674.65
	11	IFE CENTRAL	119,273,414.87	(2,734,288.18)	1,644,544.37	4,825,934.23	3,353,422.41	28,889,791.98	155,252,819.68
	12	IFE EAST	137,852,581.37	(2,734,288.18)	1,900,714.31	5,577,667.85	3,875,783.52	30,170,152.56	176,642,611.43
	13	IFE NORTH	128,498,489.88	(2,734,288.18)	1,771,739.90	5,199,190.97	3,612,789.29	28,056,417.56	164,404,339.42
	14	IFE SOUTH	112,010,885.40	(2,734,288.18)	1,544,408.46	4,532,084.26	3,149,233.33	26,928,289.17	145,430,612.44
	15	IFEDAYO	88,020,534.62	(2,734,288.18)	1,213,628.99	3,561,408.15	2,474,734.49	20,888,168.33	113,424,186.39
	16	IFELODUN	113,422,789.30	(2,734,288.18)	1,563,875.82	4,589,211.46	3,188,929.60	24,556,613.72	144,587,131.71
	17	ILA	99,997,696.51	(2,734,288.18)	1,378,770.36	4,046,017.36	2,811,477.45	22,424,072.48	127,923,745.97
	18	ILESHE EAST	104,248,681.19	(2,734,288.18)	1,437,383.02	4,218,016.90	2,930,995.68	25,161,240.39	135,262,029.00
	19	ILESHE WEST	110,471,742.67	(2,734,288.18)	1,523,186.73	4,469,808.85	3,105,959.68	24,974,960.31	141,811,370.05
	20	IREPODUN	109,328,114.46	(2,734,288.18)	1,507,418.36	4,423,536.38	3,073,806.09	25,954,728.38	141,553,315.49
	21	IREWOLE	118,288,899.48	(2,734,288.18)	1,630,969.85	4,786,099.65	3,325,742.34	27,435,996.11	152,733,419.26
	22	ISOKAN	107,366,795.07	(2,734,288.18)	1,480,375.64	4,344,179.23	3,018,662.77	24,951,729.07	138,427,453.61
	23	IWO	132,022,541.40	(2,734,288.18)	1,820,329.60	5,341,777.99	3,711,869.48	30,372,350.34	170,534,580.62
	24	OBOKUN	109,481,475.48	(2,734,288.18)	1,509,532.90	4,429,741.54	3,078,117.90	25,771,213.92	141,535,793.57
	25	ODO-OTIN	144,240,481.60	(2,734,288.18)	1,988,790.81	5,836,129.36	4,055,382.03	26,852,818.39	180,239,314.01
	26	OLA-OLUWA	98,729,246.47	(2,734,288.18)	1,361,280.94	3,994,694.47	2,775,814.44	23,317,921.86	127,444,670.00
	27	OLORUNDA	119,417,731.09	(2,734,288.18)	1,646,534.20	4,831,773.43	3,357,479.92	26,708,452.86	153,227,683.33
	28	ORIADE	119,800,626.72	(2,734,288.18)	1,651,813.58	4,847,265.81	3,368,245.19	27,744,393.81	154,678,056.93
	29	OROLU	105,571,378.30	(2,734,288.18)	1,455,620.40	4,271,534.69	2,968,183.87	24,945,583.24	136,478,012.32
	30	OSOGBO	117,456,062.74	(2,734,288.18)	1,619,486.68	4,752,402.16	3,302,326.79	28,240,792.43	152,636,782.61
OSUN TOTAL			3,347,292,062.64	(82,028,645.40)	46,152,533.81	135,435,137.62	94,110,529.35	768,724,019.72	4,309,685,637.75

OYO	1	AFIJO	115,599,094.62	(2,536,017.62)	1,593,882.76	4,677,267.17	3,250,117.34	32,238,957.43	154,823,301.71
	2	AKINYELE	134,245,034.32	(2,536,017.62)	1,850,973.37	5,431,702.51	3,774,355.81	36,982,677.08	179,748,725.48
	3	ATIBA	133,722,723.05	(2,536,017.62)	1,843,771.74	5,410,569.22	3,759,670.81	34,422,509.05	176,623,226.24
	4	ATISBO	143,268,164.54	(2,536,017.62)	1,975,384.49	5,796,788.33	4,028,044.92	30,802,001.13	183,334,365.79
	5	EGBEDA	145,359,924.95	(2,536,017.62)	2,004,225.72	5,881,423.27	4,086,855.65	41,297,909.52	196,094,321.50
	6	IBADAN NORTH	149,400,414.63	(2,536,017.62)	2,059,936.08	6,044,905.95	4,200,455.72	42,848,010.54	202,017,705.30
	7	IBADAN NORTH EAST	161,971,016.57	(2,536,017.62)	2,233,259.80	6,553,526.41	4,553,883.50	44,298,672.04	217,074,340.70
	8	IBADAN NORTH WEST	119,204,724.06	(2,536,017.62)	1,643,597.26	4,823,154.93	3,351,491.14	33,385,830.60	159,872,780.37
	9	IBADAN SOUTH EAST	141,470,850.44	(2,536,017.62)	1,950,603.08	5,724,067.02	3,977,512.68	40,343,646.64	190,930,662.24
	10	IBADAN SOUTH WEST	148,113,479.53	(2,536,017.62)	2,042,191.79	5,992,835.14	4,164,273.00	41,360,105.31	199,136,867.15
	11	IBARAPA CENTRAL	107,120,969.08	(2,536,017.62)	1,476,986.19	4,334,232.84	3,011,751.27	30,321,827.50	143,729,749.26
	12	IBARAPA NORTH	111,714,358.42	(2,536,017.62)	1,540,319.94	4,520,086.45	3,140,896.35	30,205,855.71	148,585,499.24
	13	IDO	109,513,941.24	(2,536,017.62)	1,509,980.54	4,431,055.14	3,079,030.69	30,339,158.74	146,337,148.73
	14	SAKI WEST	162,657,110.06	(2,536,017.62)	2,242,719.68	6,581,286.51	4,573,173.31	41,078,441.97	214,596,713.90
	15	IFELOJU	110,916,953.17	(2,536,017.62)	1,529,325.30	4,487,822.56	3,118,476.96	31,258,882.07	148,775,442.43
	16	IREPO	116,391,598.60	(2,536,017.62)	1,604,809.83	4,709,332.76	3,272,398.93	31,524,812.09	154,966,934.59
	17	ISEYIN	152,067,586.65	(2,536,017.62)	2,096,711.10	6,152,822.68	4,275,444.39	39,783,147.03	201,839,694.24
	18	ITESIJAJU	131,489,068.72	(2,536,017.62)	1,812,974.06	5,320,193.09	3,696,870.67	31,899,646.21	171,682,735.14
	19	IWAJOWA	120,708,887.59	(2,536,017.62)	1,664,336.70	4,884,015.05	3,393,781.33	30,321,888.96	158,436,892.01
	20	OLORUNSOGO	108,993,242.58	(2,536,017.62)	1,502,801.14	4,409,987.10	3,064,391.03	29,017,682.57	144,452,086.79
	21	KAJOLA	134,606,012.67	(2,536,017.62)	1,855,950.55	5,446,308.09	3,784,504.87	36,345,846.27	179,502,604.83
	22	LAGELU	124,680,788.35	(2,536,017.62)	1,719,101.35	5,044,722.54	3,505,453.00	33,086,098.52	165,500,146.13
	23	OGBOMOSHO NORTH	129,075,937.40	(2,536,017.62)	1,779,701.76	5,222,555.13	3,629,024.47	36,205,905.74	173,377,106.88
	24	OGBOMOSHO SOUTH	110,498,415.65	(2,536,017.62)	1,523,554.49	4,470,888.06	3,106,709.60	30,188,831.76	147,252,381.95
	25	OGO-OLUWA	101,116,933.03	(2,536,017.62)	1,394,202.41	4,091,302.91	2,842,945.26	27,999,011.40	134,908,377.38
	26	OLUYOLE	134,036,254.14	(2,536,017.62)	1,848,094.71	5,423,255.03	3,768,485.87	36,452,046.20	178,992,118.32
	27	ONA-ARA	146,036,245.16	(2,536,017.62)	2,013,550.84	5,908,787.94	4,105,870.68	40,282,987.31	195,811,424.30
	28	ORELOPE	111,849,879.89	(2,536,017.62)	1,542,188.51	4,525,569.80	3,144,706.59	30,411,679.52	148,938,006.69
	29	ORI IRE	134,512,442.91	(2,536,017.62)	1,854,660.41	5,442,522.16	3,781,874.11	33,250,253.61	176,305,735.59
	30	OYO EAST	113,573,383.77	(2,536,017.62)	1,565,952.22	4,595,304.67	3,193,163.63	31,604,277.66	151,996,064.33
	31	OYO WEST	114,069,182.33	(2,536,017.62)	1,572,788.30	4,615,365.23	3,207,103.21	32,365,745.89	153,294,167.34
	32	SAKI EAST	113,515,270.08	(2,536,017.62)	1,565,150.95	4,592,953.33	3,191,529.74	30,767,031.36	151,095,917.84
	33	IFEDAPO	130,847,878.61	(2,536,017.62)	1,804,133.32	5,294,249.83	3,678,843.34	32,724,293.56	171,813,381.04
<b>OYO TOTAL</b>			<b>4,222,347,766.80</b>	<b>(83,688,581.46)</b>	<b>58,217,820.38</b>	<b>170,840,858.87</b>	<b>118,713,089.87</b>	<b>1,135,415,670.99</b>	<b>5,621,846,625.44</b>
PLATEAU	1	BARKIN LADI	154,346,422.27	-	2,128,131.74	6,245,026.89	4,339,514.82	29,519,566.00	196,578,661.72
	2	BASSA	155,697,538.49	-	2,146,760.96	6,299,694.55	4,377,502.02	30,231,990.51	198,753,486.52
	3	BOKKOS	155,019,069.58	-	2,137,406.21	6,272,242.94	4,358,426.58	29,715,433.57	197,502,578.88
	4	JOS EAST	117,689,317.57	-	1,622,702.80	4,761,839.91	3,308,884.84	24,008,908.34	151,391,653.46
	5	JOS NORTH	204,763,350.69	-	2,823,281.41	8,284,951.56	5,757,008.04	45,132,000.03	266,760,591.74
	6	JOS SOUTH	177,068,201.53	-	2,441,420.11	7,164,375.20	4,978,347.23	37,598,196.89	229,250,540.96
	7	KANAM	155,438,169.80	-	2,143,184.78	6,289,200.20	4,370,209.76	28,943,763.27	197,184,527.80
	8	KANKE	137,276,978.11	-	1,892,777.88	5,554,378.31	3,859,600.19	26,210,467.24	174,794,201.72
	9	LANGTANG NORTH	140,801,663.83	-	1,941,376.32	5,696,990.99	3,958,698.22	27,391,634.13	179,790,363.48
	10	LANGTANG SOUTH	133,570,783.55	-	1,841,676.79	5,404,421.58	3,755,398.96	25,281,279.33	169,853,560.22
	11	MANGU	184,545,360.58	-	2,544,515.34	7,466,909.32	5,188,570.72	36,873,910.93	236,619,266.89
	12	MIKANG	124,245,594.99	-	1,713,100.89	5,027,114.14	3,493,217.35	24,734,669.29	159,213,696.67
	13	PANKSHIN	165,870,273.52	-	2,287,022.84	6,711,294.65	4,663,512.76	30,528,588.22	210,060,691.99
	14	QUAN-PAN	165,630,370.25	-	2,283,715.05	6,701,587.90	4,656,767.78	30,850,875.50	210,123,316.48
	15	RIYOM	130,893,751.04	-	1,804,765.81	5,296,105.88	3,680,133.07	26,833,224.10	168,507,979.90
	16	SHENDAM	166,782,412.73	-	2,299,599.44	6,748,200.81	4,689,157.94	31,532,325.03	212,051,695.95
	17	WASE	177,207,055.97	-	2,443,334.64	7,169,993.40	4,982,251.18	28,686,621.78	220,489,256.98
<b>PLATEAU TOTAL</b>			<b>2,646,846,314.51</b>	<b>-</b>	<b>36,494,773.01</b>	<b>107,094,328.24</b>	<b>74,417,201.46</b>	<b>514,073,454.13</b>	<b>3,378,926,071.35</b>

RIVERS	1	AHOADA	117,905,879.47	-	1,625,688.76	4,770,602.24	3,314,973.57	35,227,909.58	162,845,053.63
	2	AHOADA WEST	147,314,239.53	-	2,031,171.85	5,960,497.00	4,141,802.03	40,309,158.17	199,756,868.59
	3	AKUKUTORU	135,707,314.89	-	1,871,135.33	5,490,868.00	3,815,468.45	34,567,786.08	181,452,572.75
	4	ANDONI	144,864,839.60	-	1,997,399.47	5,861,391.57	4,072,936.12	37,948,176.46	194,744,743.22
	5	ASARITORU	134,470,813.68	-	1,854,086.43	5,440,837.79	3,780,703.69	38,506,893.78	184,053,335.37
	6	BONNY	134,448,343.83	-	1,853,776.61	5,439,928.64	3,780,071.94	38,215,458.57	183,737,579.58
	7	DEGEMA	145,711,240.12	-	2,009,069.66	5,895,637.87	4,096,733.03	40,330,545.65	198,043,226.34
	8	ELEME	141,166,628.75	-	1,946,408.47	5,711,757.87	3,968,959.36	36,711,328.35	189,505,082.80
	9	EMOHUA	134,648,502.52	-	1,856,536.40	5,448,027.28	3,785,699.49	37,388,414.35	183,127,180.04
	10	ETCHE	157,897,040.46	-	2,177,087.74	6,388,688.83	4,439,341.95	40,310,940.46	211,213,099.43
	11	GONAKA	140,623,150.23	-	1,938,914.97	5,689,768.13	3,953,679.23	39,043,301.75	191,248,814.31
	12	IKWERRE	134,588,418.08	-	1,855,707.96	5,445,596.20	3,784,010.19	36,640,159.65	182,313,892.07
	13	KHANA	159,779,845.58	-	2,203,047.89	6,464,869.20	4,492,277.81	43,061,997.94	216,002,038.42
	14	OBIO/AKPOR	195,667,750.29	-	2,697,871.08	7,916,933.51	5,501,281.40	53,545,061.55	265,328,897.83
	15	OBUA/ODUAL	157,971,044.13	-	2,178,108.10	6,391,683.10	4,441,422.59	42,371,882.79	213,354,140.70
	16	OGBA/EGBEMA/NDONI	159,406,634.50	-	2,197,902.05	6,449,768.67	4,481,784.82	42,434,693.16	214,970,783.21
	17	OGU/BOLO	109,519,478.24	-	1,510,056.88	4,431,279.17	3,079,186.36	29,569,813.48	148,109,814.14
	18	OKRIKA	134,764,185.78	-	1,858,131.45	5,452,707.95	3,788,951.97	38,625,262.45	184,489,239.60
	19	OMUMMA	106,813,904.67	-	1,472,752.38	4,321,808.68	3,003,118.02	31,148,246.77	146,759,830.51
	20	OPOBO/NKORO	115,537,332.05	-	1,593,031.18	4,674,768.19	3,248,380.86	34,291,531.06	159,345,043.35
	21	OYIGBO	119,329,034.84	-	1,645,311.26	4,828,184.68	3,354,986.19	32,520,057.28	161,677,574.24
	22	PORT HARCOURT	221,609,511.50	-	3,055,556.64	8,966,565.85	6,230,644.97	58,235,927.07	298,098,206.01
	23	TAI	131,167,607.06	-	1,808,541.74	5,307,186.40	3,687,832.64	32,219,526.24	174,190,694.08
RIVERS TOTAL			3,280,912,739.79	-	45,237,294.30	132,749,356.83	92,244,246.67	893,224,072.64	4,444,367,710.23
SOKOTO	1	BINJI	122,892,640.89	(1,564,740.79)	1,694,446.33	4,972,372.12	3,455,178.48	25,300,103.82	156,750,000.85
	2	BODINGA	139,893,003.82	(1,564,740.79)	1,928,847.70	5,660,225.60	3,933,150.86	29,625,476.88	179,475,964.06
	3	DANGE-SHUNI	150,757,965.96	(1,564,740.79)	2,078,654.03	6,099,833.98	4,238,623.85	30,801,788.57	192,412,125.60
	4	GADA	163,687,318.08	(1,564,740.79)	2,256,924.21	6,622,969.86	4,602,138.05	34,103,389.42	209,707,998.82
	5	GORONYO	153,981,464.68	(1,564,740.79)	2,123,099.69	6,230,260.30	4,329,253.88	30,048,924.50	195,148,262.27
	6	GUDU	139,524,636.29	(1,564,740.79)	1,923,768.64	5,645,321.04	3,922,794.05	24,717,294.84	174,169,074.07
	7	GWADABAWA	159,357,043.88	(1,564,740.79)	2,197,218.29	6,447,762.18	4,480,390.56	33,064,191.18	203,981,865.30
	8	ILLELA	135,981,074.06	(1,564,740.79)	1,874,909.93	5,501,944.60	3,823,165.30	28,094,120.64	173,710,473.73
	9	ISA	153,920,447.26	(1,564,740.79)	2,122,258.38	6,227,791.47	4,327,538.35	27,824,564.58	192,857,859.25
	10	KEBBE	138,968,734.88	(1,564,740.79)	1,916,103.86	5,622,828.66	3,907,164.64	26,506,591.53	175,356,682.77
	11	KWARE	128,866,697.02	(1,564,740.79)	1,776,816.75	5,214,089.04	3,623,141.59	27,074,527.59	164,990,531.19
	12	RABAH	153,431,481.92	(1,564,740.79)	2,115,516.52	6,208,007.39	4,313,790.88	28,012,749.86	192,516,805.79
	13	SABON BIRNI	160,980,586.01	(1,564,740.79)	2,219,603.73	6,513,452.49	4,526,037.13	31,604,003.64	204,278,942.21
	14	SHAGARI	145,052,036.21	(1,564,740.79)	1,999,980.55	5,868,965.75	4,078,199.23	28,458,199.56	183,892,640.51
	15	SILAME	129,885,212.63	(1,564,740.79)	1,790,860.06	5,255,299.30	3,651,777.58	25,260,217.39	164,278,626.17
	16	SOKOTO NORTH	144,333,370.02	(1,564,740.79)	1,990,071.56	5,839,887.73	4,057,993.63	33,155,641.11	187,812,223.26
	17	SOKOTO SOUTH	143,167,373.12	(1,564,740.79)	1,973,994.77	5,792,710.20	4,025,211.13	30,824,405.22	184,218,953.65
	18	TAMBUWAL	160,306,871.61	(1,564,740.79)	2,210,314.54	6,486,193.26	4,507,095.37	32,669,198.74	204,614,932.73
	19	TANGAZA	147,796,475.24	(1,564,740.79)	2,037,820.93	5,980,008.79	4,155,360.29	25,842,534.69	184,247,459.16
	20	TURETA	134,496,948.95	(1,564,740.79)	1,854,446.78	5,441,895.25	3,781,438.50	23,047,227.24	167,057,215.94
	21	WAMAKKO	138,645,660.76	(1,564,740.79)	1,911,649.31	5,609,756.72	3,898,081.28	29,884,400.66	178,384,807.93
	22	WURNO	133,398,669.10	(1,564,740.79)	1,839,303.67	5,397,457.64	3,750,559.89	28,820,434.72	171,641,684.24
	23	YABO	125,061,222.92	(1,564,740.79)	1,724,346.79	5,060,115.35	3,516,149.08	25,913,703.39	159,710,796.73
SOKOTO TOTAL			3,304,386,935.30	(35,989,038.17)	45,560,957.01	133,699,148.73	92,904,233.58	660,653,689.77	4,201,215,926.23
TARABA	1	ARDO KOLA	124,132,328.58	-	1,711,539.17	5,022,531.25	3,490,032.82	24,269,883.02	158,626,314.84
	2	BALI	212,419,000.45	-	2,928,837.67	8,594,707.61	5,972,249.87	31,768,654.93	261,683,450.53
	3	DONGA	145,892,779.61	-	2,011,572.73	5,902,983.16	4,101,837.09	27,170,099.77	185,079,272.35
	4	GASHAKA	174,196,851.33	-	2,401,829.87	7,048,197.20	4,897,618.01	24,322,737.15	212,867,233.56
	5	GASSOL	188,192,778.68	-	2,594,806.02	7,614,487.89	5,291,119.42	33,969,722.17	237,662,914.17
	6	IBI	130,370,636.09	-	1,797,553.09	5,274,940.07	3,665,425.47	24,093,682.10	165,202,236.82
	7	JALINGO	125,394,141.86	-	1,728,937.08	5,073,585.62	3,525,509.23	27,522,501.61	163,244,675.40
	8	KARIM LAMIDU	194,628,856.93	-	2,683,546.80	7,874,898.73	5,472,072.47	30,964,104.44	241,623,479.38
	9	KURMI	138,544,464.46	-	1,910,254.01	5,605,662.21	3,895,236.10	24,553,205.74	174,508,822.51
	10	LAU	127,917,787.50	-	1,763,733.16	5,175,695.11	3,596,462.59	24,864,123.23	163,317,801.59
	11	SARDAUNA	190,894,019.87	-	2,632,050.79	7,723,783.10	5,367,065.95	32,721,381.36	239,338,301.06
	12	TAKUM	151,098,788.28	-	2,083,353.29	6,113,624.03	4,248,206.22	27,246,185.13	190,790,156.95
	13	USSA	129,867,392.63	-	1,790,614.36	5,254,578.29	3,651,276.57	25,827,789.23	166,391,651.08
	14	WUKARI	186,016,595.84	-	2,564,800.76	7,526,437.13	5,229,935.12	33,772,871.26	235,110,640.10
	15	YORRO	123,312,874.43	-	1,700,240.52	4,989,375.23	3,466,993.52	24,422,852.70	157,892,336.41
	16	ZING	133,769,766.50	-	1,844,420.37	5,412,472.65	3,760,993.45	26,755,379.22	171,543,032.19
TARABA TOTAL			2,476,649,063.04	-	34,148,089.70	100,207,959.27	69,632,033.89	444,245,173.05	3,124,882,318.95

35	YOBE	1	BADE	138,243,098.92	-	1,906,098.77	5,593,468.62	3,886,763.08	27,646,528.24	177,275,957.64
		2	BURSARI	152,979,675.49	-	2,109,287.00	6,189,726.80	4,301,088.15	25,762,339.95	191,342,117.40
		3	DAMATURU	128,088,337.68	-	1,766,084.71	5,182,595.76	3,601,257.68	24,464,955.43	163,103,231.26
		4	FIKA	143,412,239.56	-	1,977,370.99	5,802,617.77	4,032,095.65	27,469,098.15	182,693,422.13
		5	FUNE	201,146,637.08	-	2,773,414.09	8,138,615.32	5,655,322.61	37,539,961.01	255,253,950.12
		6	GEIDAM	166,698,610.46	-	2,298,443.97	6,744,810.08	4,686,801.80	28,722,847.29	209,151,513.61
		7	GUJBA	153,474,439.26	-	2,116,108.82	6,209,745.49	4,314,998.65	27,050,751.57	193,166,043.79
		8	GULAMI	133,337,808.05	-	1,838,464.52	5,394,995.13	3,748,848.76	25,417,313.11	169,737,429.57
		9	JAKUSKO	175,851,233.61	-	2,424,640.53	7,115,135.33	4,944,131.67	33,134,815.08	223,469,956.23
		10	KARASUWA	124,019,889.90	-	1,709,988.87	5,017,981.86	3,486,871.56	25,631,310.88	159,866,043.06
		11	MACHINA	118,791,336.21	-	1,637,897.46	4,806,428.80	3,339,868.56	22,841,964.88	151,417,495.91
		12	NANGERE	127,362,478.77	-	1,756,076.55	5,153,226.70	3,580,849.85	24,453,216.90	162,305,848.78
		13	NGURU	138,521,759.23	-	1,909,940.95	5,604,743.53	3,894,597.74	28,313,350.70	178,244,392.14
		14	POTISKUM	152,427,437.98	-	2,101,672.74	6,167,382.66	4,285,561.76	31,708,552.52	196,690,607.67
		15	TARMUA	141,374,924.21	-	1,949,280.45	5,720,185.74	3,974,815.67	23,800,591.31	176,819,797.37
		16	YUNUSARI	147,336,901.72	-	2,031,484.32	5,961,413.94	4,142,439.19	26,788,509.04	186,260,748.21
		17	YUSUFARI	146,986,777.70	-	2,026,656.80	5,947,247.53	4,132,595.30	25,882,921.12	184,976,198.46
YOBE TOTAL				2,490,053,585.84	-	34,332,911.55	100,750,321.09	70,008,907.71	466,629,027.18	3,161,774,753.36
36	ZAMFARA	1	ANKA	138,354,306.30	-	1,907,632.10	5,597,968.20	3,889,889.73	27,536,168.61	177,285,964.93
		2	BAKURA	133,961,547.88	-	1,847,064.66	5,420,232.34	3,766,385.47	30,278,744.84	175,273,975.18
		3	BUKKUYUM	158,096,569.05	-	2,179,838.84	6,396,761.98	4,444,951.78	31,798,485.46	202,916,607.11
		4	BUNGUDU	174,492,489.93	-	2,405,906.14	7,060,159.06	4,905,930.01	34,643,021.00	223,507,506.16
		5	GUMMI	151,877,116.52	-	2,094,084.90	6,145,116.05	4,270,089.24	31,362,500.35	195,748,907.06
		6	GUSAU	210,890,127.03	-	2,907,757.54	8,532,847.70	5,929,264.95	42,340,364.66	270,600,361.87
		7	KAURA NAMODA	160,161,902.19	-	2,208,315.70	6,480,327.64	4,503,019.49	36,084,217.93	209,437,782.95
		8	KIYAWA	145,310,454.19	-	2,003,543.62	5,879,421.63	4,085,464.76	29,769,501.44	187,048,385.65
		9	MARADUN	157,084,710.22	-	2,165,887.31	6,355,821.05	4,416,502.94	31,750,486.54	201,773,408.05
		10	MARU	207,339,006.72	-	2,858,794.61	8,389,165.45	5,829,423.70	36,731,558.11	261,147,948.58
		11	SHINKAFI	129,458,322.21	-	1,784,974.09	5,238,026.85	3,639,775.38	27,128,638.68	167,249,737.21
		12	TALATA MAFARA	149,526,501.92	-	2,061,674.57	6,050,007.58	4,204,000.72	32,016,355.10	193,858,539.91
		13	TSAFE	158,418,413.24	-	2,184,276.43	6,409,784.15	4,454,000.56	35,140,280.04	206,606,754.42
		14	ZURMI	174,958,402.84	-	2,412,330.16	7,079,010.41	4,919,029.35	36,850,602.82	226,219,375.58
ZAMFARA TOTAL				2,249,929,870.25	-	31,022,080.67	91,034,650.07	63,257,728.08	463,430,925.58	2,898,675,254.65
37	FCT-ABUJA	1	ABAJI	115,572,405.44	-	1,593,514.77	4,676,187.30	3,249,366.97	226,300,451.78	351,391,926.25
		2	ABUJA MUNICIPAL	295,028,996.06	-	4,067,866.04	11,937,199.36	8,294,864.77	270,557,980.66	589,886,906.90
		3	BWARI	166,181,765.48	-	2,291,317.70	6,723,897.96	4,672,270.49	236,672,890.46	416,542,142.09
		4	GWAGWALADA	142,419,976.19	-	1,963,689.65	5,762,469.70	4,004,197.75	232,404,857.99	386,555,191.27
		5	KUJE	135,323,194.12	-	1,865,839.06	5,475,326.05	3,804,668.73	228,692,592.84	375,161,620.79
		6	KWALI	139,198,573.17	-	1,919,272.87	5,632,128.17	3,913,626.65	227,983,978.74	378,647,579.60
				993,724,910.46	-	13,701,500.10	40,207,208.54	27,938,995.34	1,422,612,752.46	2,498,185,366.90
				109,367,571,762.46	(775,117,952.12)	1,507,962,394.36	4,425,132,870.30	3,074,915,448.01	28,675,115,582.89	146,275,580,105.90

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

	1	2	3	4	5	6	7	8	9(3+4+5+6+7+8)	
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	Deduction	Distribution of ₦7.320Billion From Excess Bank Charges Recovered	Distribution of ₦24.691Billion from FOREX Equalisation	Distribution of ₦17.157Billion from FOREX Equalisation	Value Added Tax	Total Net Amount	S/n
			₦	₦	₦	₦	₦	₦	₦	
1	ABIA	17	2,270,051,815.90	-	31,299,522.49	91,848,806.24	63,823,465.07	496,953,672.01	2,953,977,281.70	1
2	ADAMAWA	21	2,863,344,560.23	-	39,479,855.40	115,854,086.62	80,504,141.03	597,718,218.17	3,696,900,861.45	2
3	AKWA IBOM	31	3,813,806,696.22	-	52,584,847.45	154,310,835.47	107,226,785.21	831,560,491.52	4,959,489,655.88	3
4	ANAMBRA	21	2,878,818,377.81	-	39,693,208.73	116,480,174.39	80,939,193.94	656,964,927.11	3,772,895,881.98	4
5	BAUCHI	20	3,268,028,541.07	-	45,059,646.70	132,228,047.90	91,882,001.98	668,823,435.20	4,206,021,672.85	5
6	BAYELSA	8	1,330,207,236.95	-	18,340,925.54	53,821,655.48	37,399,337.99	274,176,751.31	1,713,945,907.28	6
7	BENUE	23	3,556,120,841.33	(139,538,498.52)	49,031,869.43	143,884,580.89	99,981,838.62	687,252,778.92	4,396,733,410.66	7
8	BORNO	27	3,860,881,549.26	-	53,233,916.52	156,215,536.07	108,550,314.57	756,821,500.67	4,935,702,817.09	8
9	CROSS RIVER	18	2,488,988,732.84	(38,551,266.10)	34,318,229.33	100,707,235.96	69,978,968.91	527,022,504.67	3,182,464,405.61	9
10	DELTA	25	3,189,282,085.48	-	43,973,888.90	129,041,879.25	89,668,012.14	763,529,356.22	4,215,495,221.99	10
11	EBONYI	13	1,841,193,455.79	(49,173,565.07)	25,386,414.34	74,496,722.85	51,765,931.24	389,108,878.04	2,332,777,837.19	11
12	EDO	18	2,440,232,467.28	-	33,645,976.91	98,734,503.55	68,608,165.93	602,629,657.12	3,243,850,770.78	12
13	EKITI	16	1,937,633,072.46	-	26,716,125.82	78,398,776.36	54,477,371.78	463,906,607.77	2,561,131,954.18	13
14	ENUGU	17	2,479,312,465.70	-	34,184,812.75	100,315,723.49	69,706,916.58	535,853,373.48	3,219,373,291.99	14
15	GOMBE	11	1,698,826,633.11	(53,983,557.43)	23,423,457.58	68,736,403.80	47,763,227.92	352,811,160.43	2,137,577,325.41	15
16	IMO	27	3,322,830,222.49	-	45,815,253.44	134,445,384.52	93,422,774.39	763,576,235.37	4,360,089,870.21	16
17	JIGAWA	27	3,490,946,003.77	-	48,133,237.39	141,247,534.90	98,149,420.55	790,114,433.36	4,568,590,629.96	17
18	KADUNA	23	3,925,899,339.04	-	54,130,383.18	158,846,227.73	110,378,317.18	840,751,041.97	5,090,005,309.10	18
19	KANO	44	6,250,368,219.82	-	86,180,209.31	252,896,808.58	175,731,741.00	1,476,898,680.39	8,242,075,659.10	19
20	KATSINA	34	4,758,511,715.96	-	65,610,460.26	192,534,645.04	133,787,565.63	993,117,046.50	6,143,561,433.39	20
21	KEBBI	21	3,003,131,667.31	-	41,407,242.99	121,510,027.52	84,434,314.55	593,435,604.50	3,843,918,856.88	21
22	KOGI	21	3,103,956,553.10	(89,972,595.51)	42,797,418.65	125,589,513.87	87,269,048.78	599,082,250.15	3,868,722,189.05	22
23	KWARA	16	2,196,374,385.00	-	30,283,656.51	88,867,735.93	61,751,993.00	453,621,236.42	2,830,899,006.86	23
24	LAGOS	20	3,741,515,392.52	-	51,588,093.43	151,385,849.40	105,194,284.69	4,509,007,218.66	8,558,690,838.69	24
25	NASSARAWA	13	1,959,544,506.15	(39,238,127.24)	27,018,241.13	79,285,337.19	55,093,420.98	362,213,708.34	2,443,917,086.55	25
26	NIGER	25	3,626,965,727.23	-	50,008,680.22	146,751,043.30	101,973,672.49	712,928,137.17	4,638,627,260.41	26
27	OGUN	20	2,587,464,236.02	(115,776,950.40)	35,676,011.65	104,691,663.69	72,747,649.26	646,679,577.71	3,331,482,187.93	27
28	ONDO	18	2,471,192,014.00	(47,177,126.82)	34,072,847.79	99,987,161.04	69,478,606.65	559,548,314.21	3,187,101,816.87	28
29	OSUN	30	3,347,292,062.64	(82,028,645.40)	46,152,533.81	135,435,137.62	94,110,529.35	768,724,019.72	4,309,685,637.75	29
30	OYO	33	4,222,347,766.80	(83,688,581.46)	58,217,820.38	170,840,858.87	118,713,089.87	1,135,415,670.99	5,621,846,625.44	30
31	PLATEAU	17	2,646,846,314.51	-	36,494,773.01	107,094,328.24	74,417,201.46	514,073,454.13	3,378,926,071.35	31
32	RIVERS	23	3,280,912,739.79	-	45,237,294.30	132,749,356.83	92,244,246.67	893,224,072.64	4,444,367,710.23	32
33	SOKOTO	23	3,304,386,935.30	(35,989,038.17)	45,560,957.01	133,699,148.73	92,904,233.58	660,653,689.77	4,201,215,926.23	33
34	TARABA	16	2,476,649,063.04	-	34,148,089.70	100,207,959.27	69,632,033.89	444,245,173.05	3,124,882,318.95	34
35	YOBE	17	2,490,053,585.84	-	34,332,911.55	100,750,321.09	70,008,907.71	466,629,027.18	3,161,774,753.36	35
36	ZAMFARA	14	2,249,929,870.25	-	31,022,080.67	91,034,650.07	63,257,728.08	463,430,925.58	2,898,675,254.65	36
37	FCT, ABUJA	6	993,724,910.46	-	13,701,500.10	40,207,208.54	27,938,995.34	1,422,612,752.46	2,498,185,366.90	37
	<b>Total LGCs</b>		<b>109,367,571,762.46</b>	<b>(775,117,952.12)</b>	<b>1,507,962,394.36</b>	<b>4,425,132,870.30</b>	<b>3,074,915,448.01</b>	<b>28,675,115,582.89</b>	<b>146,275,580,105.90</b>	

# Methodology

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

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

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

These are

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

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

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

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

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

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

State Government – 26.72%

Local Government – 20.60%

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

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

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

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

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

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

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

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

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

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

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

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

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



# Acknowledgements/Contacts

## Acknowledgements

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



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


**proshare**


## Contact Us

 @nigerianstat

 NBSNigeria

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

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

 +234 803 386 5388

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