



NATIONAL BUREAU OF STATISTICS

Federation Account Allocation Committee (FAAC)

(JANUARY 2019 Disbursement)



Report Date: February 2019

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

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Executive Summary

The Federation Account Allocation Committee (FAAC) disbursed the sum of N649.19bn to the three tiers of government in January 2019 from the revenue generated in December 2018.

The amount disbursed comprised of N547.46bn from the Statutory Account, N100.76bn from Valued Added Tax (VAT) and N976.53mln exchange gain differences N70bn.

Federal government received a total of N270.17bn from the N812.76bn. States received a total of N178.04bn and Local governments received N133.83bn. The sum of N45.36bn was shared among the oil producing states as 13% derivation fund.

Revenue generating agencies such as Nigeria Customs Service (NCS), Federal Inland Revenue Service (FIRS) and Department of Petroleum Resources (DPR) received N4.69bn, N4.04bn and N8.04bn respectively as cost of revenue collections.

Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that the sum of N216.57bn was disbursed to the FGN consolidated revenue account; N4.81bn shared as share of derivation and ecology; N2.43bn as stabilization fund; N8.15bn for the development of natural resources; and N5.82bn to the Federal Capital Territory (FCT) Abuja.

Federation Account Allocation Committee (FAAC) January 2019 Disbursement

Summary of Gross Revenue Allocation by FAAC
for the month of December, 2018 Shared in January, 2019



Summary of Gross Revenue Allocation by FAAC for the month of December, 2018 Shared in January, 2019

BENEFICIARIES



FGN

Statutory		N255,202,379,862.42
Exchange Gain Difference		N460,228,069.10
VAT		N14,509,435,113.92
Total		N270,172,043,045.44



State

Statutory		N129,442,057,515.64
Exchange Gain Difference		N233,433,827.00
VAT		N48,364,783,713.06
Total		N178,040,275,055.70



LGCs

Statutory		N99,794,400,629.57
Exchange Gain Difference		N179,967,695.97
VAT		N33,855,348,599.14
Total		N133,829,716,924.68



**13%
Derivation
Fund**

Statutory		N45,523,603,589.68
Exchange Gain Difference		N102,899,958.58
VAT		-----
Total		N45,626,503,548.26



**Cost of
Collection
- NCS**

Statutory		N4,395,018,135.02
Exchange Gain Difference		-----
VAT		N292,324,887.94
Total		N4,687,343,022.96








**Cost of
Collection
- DPR**






Statutory		N4,037,004,011.49
Exchange Gain Difference		-----
VAT		-----
Total		N4,037,004,011.49






Federation Account Allocation Committee (FAAC) January 2019 Disbursement





Summary of Gross Revenue Allocation by FAAC
for the month of December, 2018 Shared in January, 2019

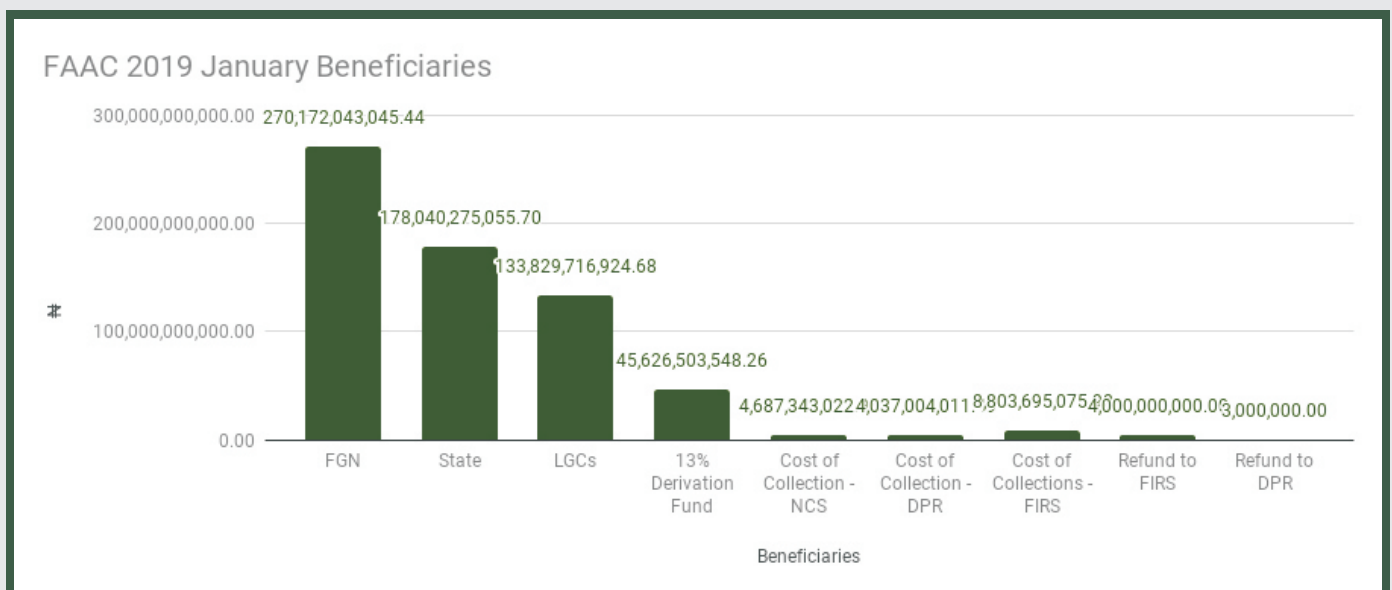


 Cost of Collections - FIRS	Statutory		N5,065,621,321.17
	Exchange Gain Difference		----
	VAT		N3,738,073,754.81
	Total		N8,803,695,075.98

 Refund to FIRS	Statutory		N4,000,000,000.00
	Exchange Gain Difference		----
	VAT		----
	Total		N4,000,000,000.00

 Refund to DPR	Statutory		N3,000,000.00
	Exchange Gain Difference		----
	VAT		----
	Total		N3,000,000.00

TOTAL(ALL BENEFICIARIES)		
STATUTORY		N547,463,085,064.99
EXCHANGE GAIN DIFFERENCE		N976,529,550.65
VAT		N100,759,966,068.86
TOTAL		N649,199,580,684.50



Federation Account Allocation Committee (FAAC) January 2019 Disbursement

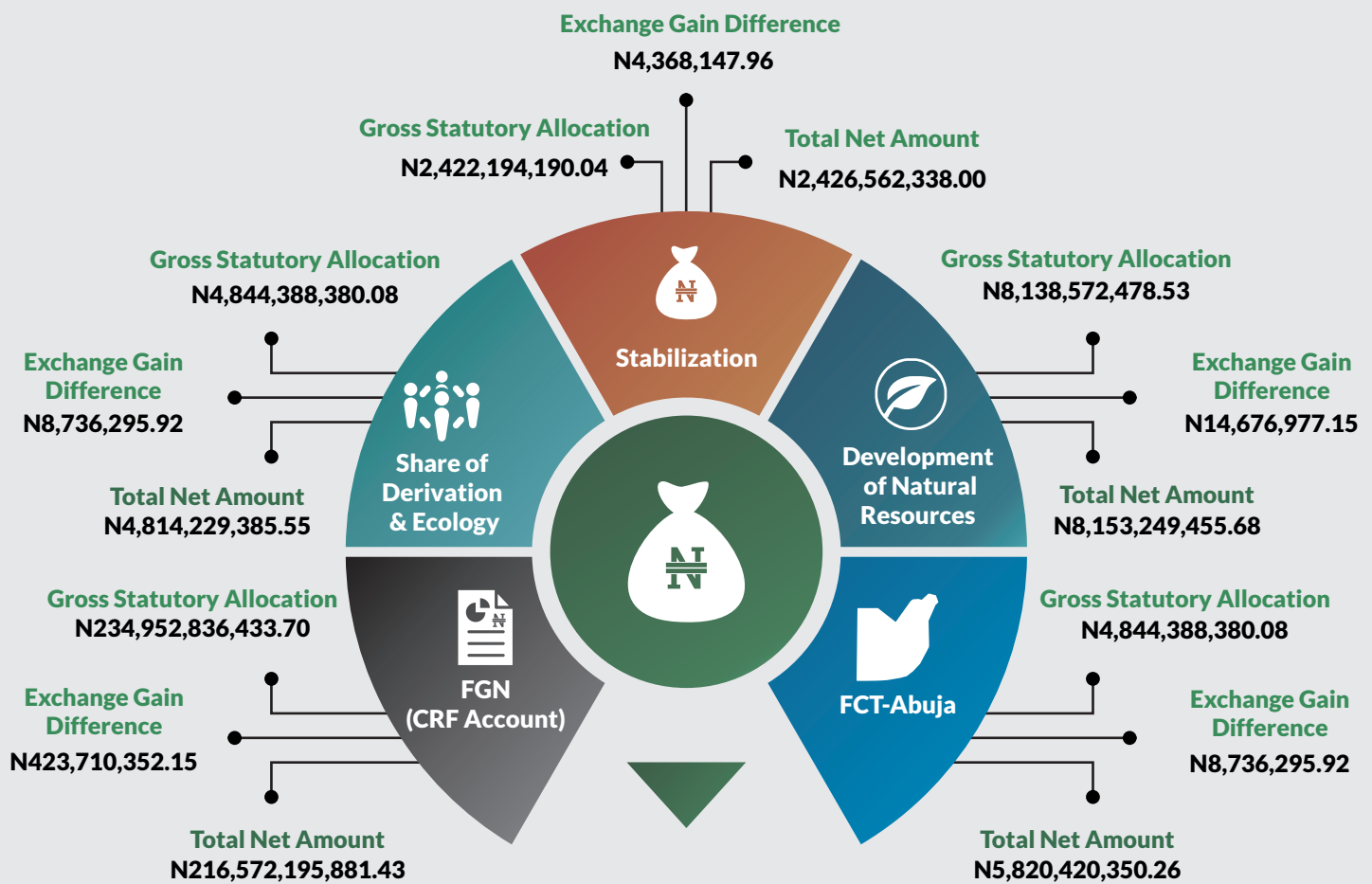
Summary of Gross Revenue Allocation by FAAC
for the month of December, 2018 Shared in January, 2019



Distribution of Gross Revenue Allocation by FAAC for the month of December, 2018 Shared in January, 2019

FG


BENEFICIARIES



SUB-TOTAL	Gross Statutory Allocation	Exchange Gain Difference	Total Net Amount
	N255,202,379,862.42	N460,228,069.10	N237,786,657,410.91


FCT Abuja

Gross Statutory Allocation  N906,742,101.26

Deduction  N 0.00

Value Added Tax  N1,837,419,002.07

Exchange Gain Difference = N1,635,204.84

 **Total Allocation**
N2,745,796,308.17



Total Allocation

ABAJI	▶		N399,129,766.97
ABUJA MUNICIPAL	▶		N615,426,214.86
BWARI	▶		N457,638,709.95
GWAGWALADA	▶		N430,878,675.30
KUJE	▶		N420,008,516.01
KWALI	▶		N422,714,425.08

Federation Account Allocation Committee (FAAC) January 2019 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of December, 2018 Shared in January, 2019





ABIA STATE

 **17**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,196,356,122.53**


13% Share of Derivation (Net)
 **N580,901,809.98**

 **Gross Total**
N3,777,257,932.51

DEDUCTIONS

External Debt
 **N40,648,992.87**

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

Other Deductions (see Note)
 **N429,919,971.55**

Net Statutory Allocation
N3,306,688,968.09

Gross VAT Allocation
N983,714,405.17

Distribution of Exchange Gain

N7,156,167.63

Deductions


Total Gross Amount
N4,768,128,505.31

Total Net Amount
N4,297,559,540.89

Net VAT Allocation
N983,714,405.17


LGAs

Gross Statutory Allocation  **N2,071,349,456.83**

Deduction  **N 0.00**











Value Added Tax  **N585,571,447.79**

Exchange Gain Difference =N3,735,439.93

 **Total Allocation**
N2,660,656,344.56



Total Allocation

ABA NORTH	▶		N136,456,778.67
ABA SOUTH	▶		N230,465,679.48
AROCHUKWU	▶		N159,492,729.69
BENDE	▶		N163,439,734.21
IKWUANO	▶		N148,094,202.75
ISIALA NGWA NORTH	▶		N153,025,633.56
ISIALA NGWA SOUTH	▶		N148,095,376.63
ISUIKWUATO	▶		N143,728,973.92
NNEOCHI	▶		N156,236,615.85
OBIOMA NGWA	▶		N159,312,437.33
OHAFIA	▶		N175,519,944.70
OSISIOMA	▶		N168,635,532.67
UGWUNAGBO	▶		N127,881,861.59
UKWA EAST	▶		N120,670,138.56
UKWA WEST	▶		N126,708,061.07
UMUAHIA NORTH	▶		N184,347,423.15
UMUAHIA SOUTH	▶		N158,545,220.74

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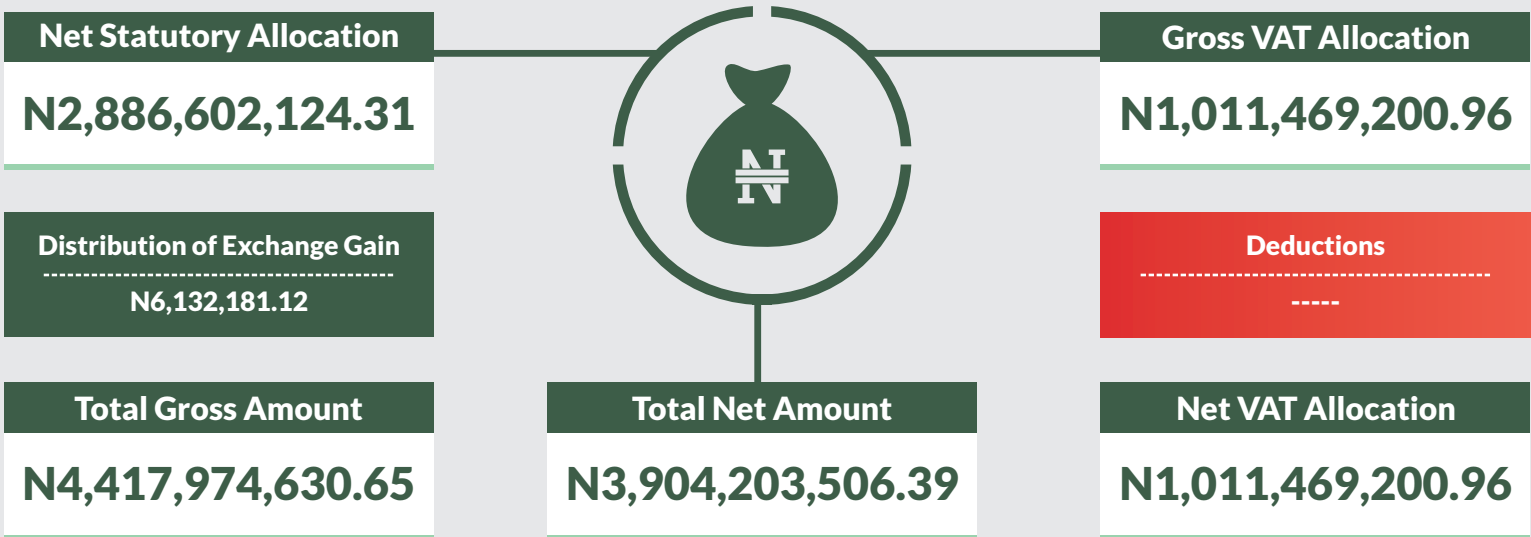
ADAMAWA STATE

 **21**
No. of LGCs

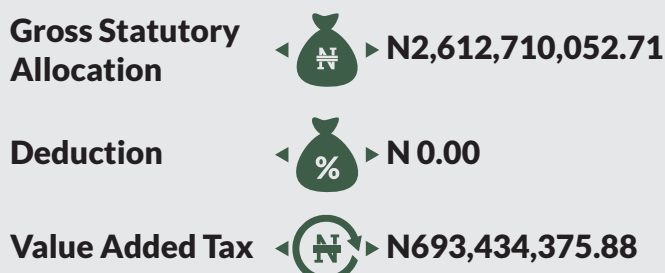
BENEFICIARIES



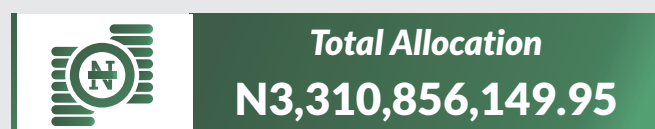
DEDUCTIONS



LGAs










Exchange Gain Difference =N4,711,721.35





Total Allocation

DEMSA	▶		N164,515,303.60
FUFORE	▶		N195,149,836.69
GANYE	▶		N168,547,068.85
GIREI	▶		N149,321,699.95
GOMBI	▶		N149,281,328.50
GUYUK	▶		N159,617,526.23
HONG	▶		N170,112,358.08
JADA	▶		N176,321,556.59
YOLA-NORTH	▶		N159,940,916.84
LAMURDE	▶		N140,820,923.48
MADAGALI	▶		N144,212,715.33
MAIHA	▶		N140,147,174.32
MAYO-BELWA	▶		N160,736,383.94
MICHIKA	▶		N156,996,193.14
MUBI NORTH	▶		N151,030,959.31
MUBI SOUTH	▶		N141,356,910.92
NUMAN	▶		N133,126,958.69
SHELLENG	▶		N151,237,909.05



Total Allocation

SONG	▶		N185,022,167.19
TOUNGO	▶		N153,481,203.38
YOLA-SOUTH	▶		N159,879,055.86

Federation Account Allocation Committee (FAAC) January 2019 Disbursement

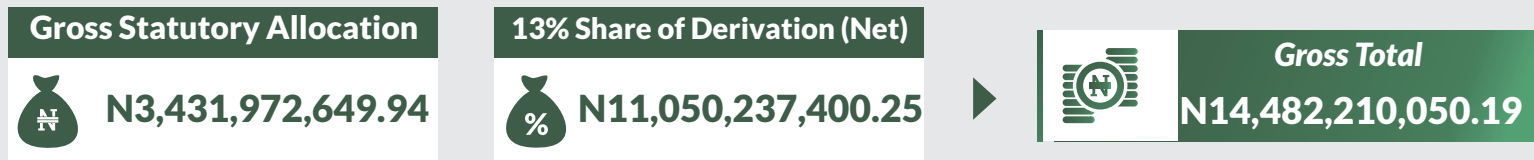
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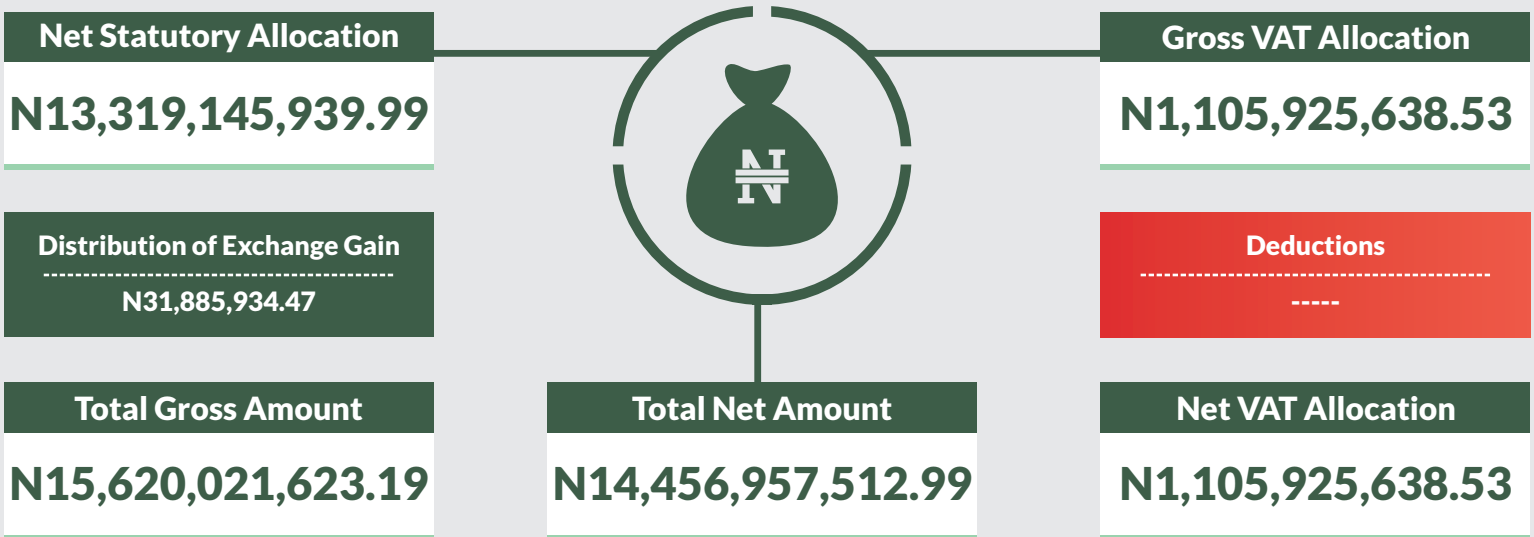
AKWA IBOM STATE

 **31**
No. of LGCs

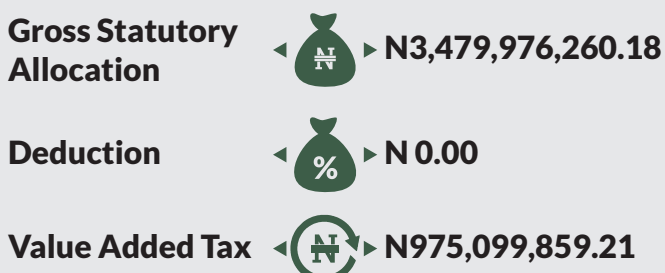
BENEFICIARIES



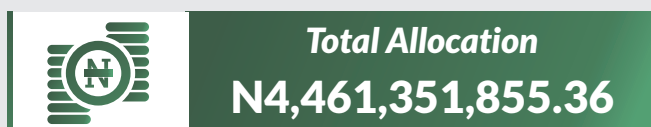
DEDUCTIONS



LGAs



Exchange Gain Difference = N6,275,735.97












Total Allocation

ABAK	▶		N151,137,463.26
EASTERN OBOLO	▶		N119,404,321.48
EKET	▶		N157,232,783.33
EKPE ATAI	▶		N121,550,377.16
ESSIEN UDIM	▶		N162,389,871.21
ETIM EKPO	▶		N139,865,333.62
ETINAN	▶		N159,250,239.87
IBENO	▶		N127,654,637.39
IBESIKPO ASUTAN	▶		N148,171,552.54
IBIONO IBOM	▶		N162,181,575.34
IKA	▶		N124,653,971.98
IKONO	▶		N146,681,185.84
IKOT ABASI	▶		N146,722,196.46
IKOT EKPENE	▶		N151,125,400.23
INI	▶		N137,705,768.73
ITU	▶		N142,003,909.68
MBO	▶		N132,978,176.08
MKPAT ENIN	▶		N163,353,958.73



Total Allocation

NSIT IBOM	▶		N137,097,012.66
NSIT UBIUM	▶		N144,099,221.39
OBAT AKARA	▶		N150,071,039.85
OKOBO	▶		N130,422,071.27
ONNA	▶		N136,269,304.59
ORON	▶		N136,213,959.77
ORUK ANAM	▶		N161,570,280.75
UDUNG UKO	▶		N120,571,747.10
UKANAFUN	▶		N147,359,162.43
UQUO	▶		N121,361,675.83
URUAN	▶		N154,054,605.11
URUE OFFONG/ORUK	▶		N129,377,371.47
UYO	▶		N198,821,680.23

Federation Account Allocation Committee (FAAC) January 2019 Disbursement

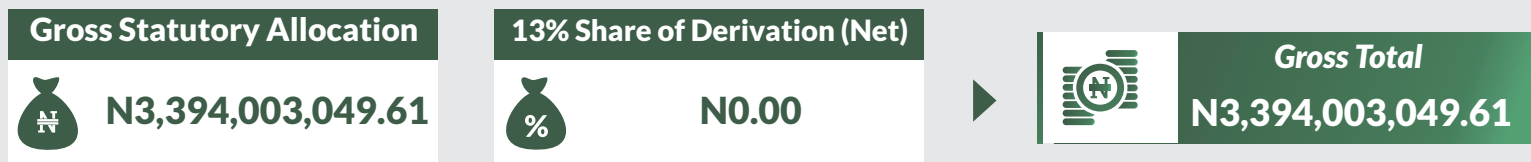
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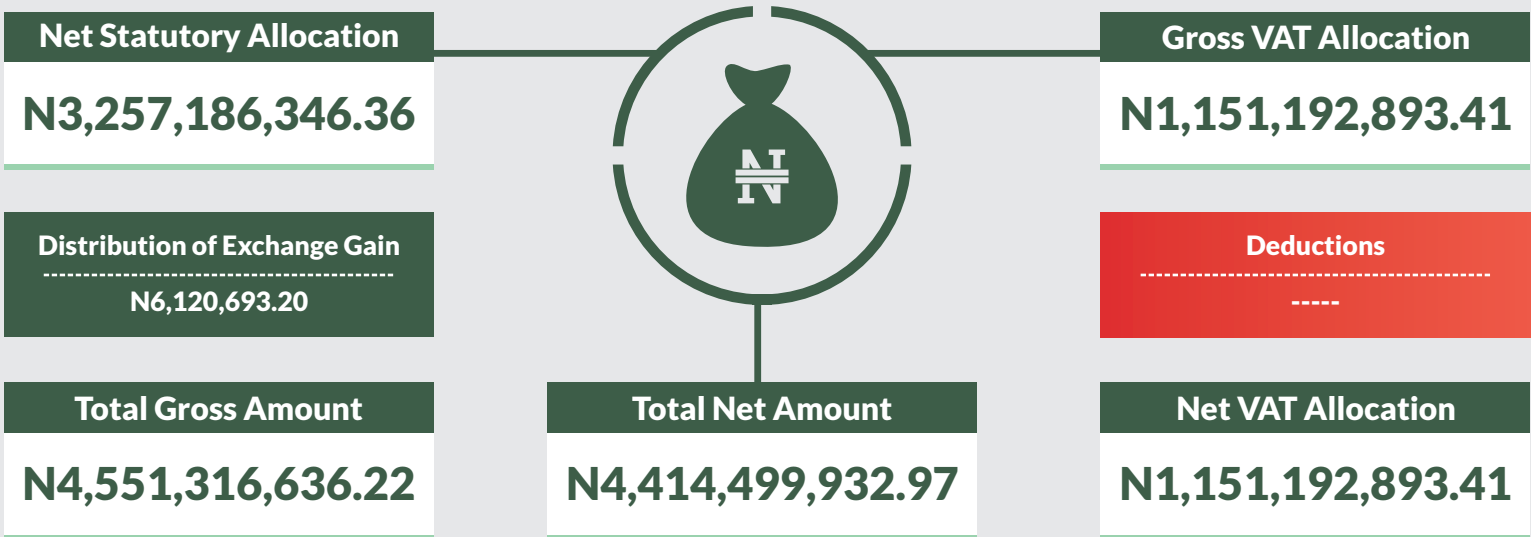
ANAMBRA STATE

 **21**
No. of LGCs

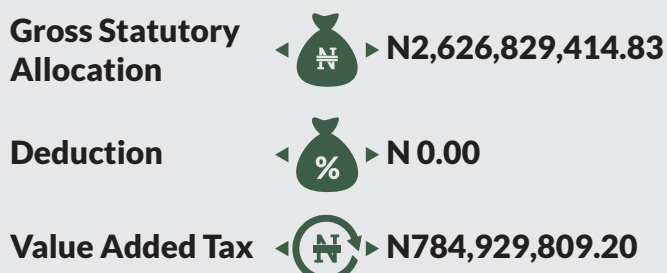
BENEFICIARIES



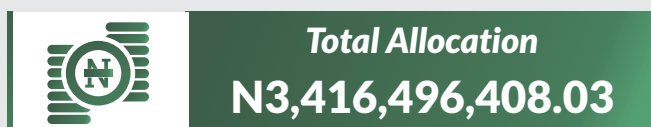
DEDUCTIONS



LGAs



Exchange Gain Difference =N4,737,184.00





Total Allocation

AGUATA	▶		N223,093,143.91
ANAMBRA EAST	▶		N148,028,988.24
ANAMBRA WEST	▶		N152,324,070.46
ANIOCHA	▶		N185,325,442.71
AWKA NORTH	▶		N138,728,608.70
AWKA SOUTH	▶		N160,551,389.30
AYAMELUM	▶		N149,255,083.94
DUNUKOFIA	▶		N132,596,226.71
EKWUSIGWO	▶		N148,448,895.58
IDEMILI NORTH	▶		N234,600,900.03
IDEMILI SOUTH	▶		N163,386,090.93
IHIALA	▶		N198,152,902.80
NJIKOKA	▶		N146,337,031.95
NNEWI NORTH	▶		N146,040,884.03
NNEWI SOUTH	▶		N173,922,428.30
OGBARU	▶		N167,106,725.25
ONISHA NORTH	▶		N139,288,638.55
ONISHA SOUTH	▶		N144,021,221.69



Total Allocation

ORUMBA NORTH	▶		N155,499,516.74
ORUMBA SOUTH	▶		N158,010,619.90
OYI	▶		N151,777,598.31

Federation Account Allocation Committee (FAAC) January 2019 Disbursement

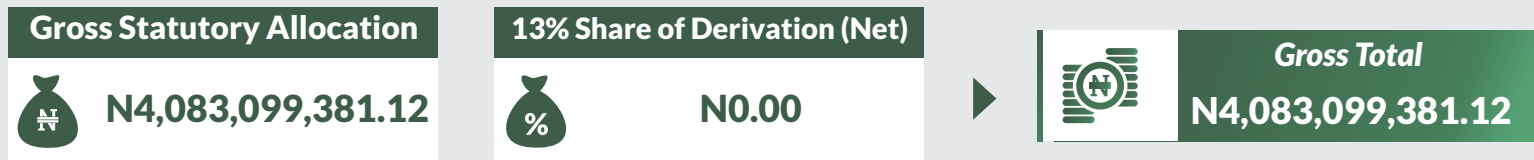
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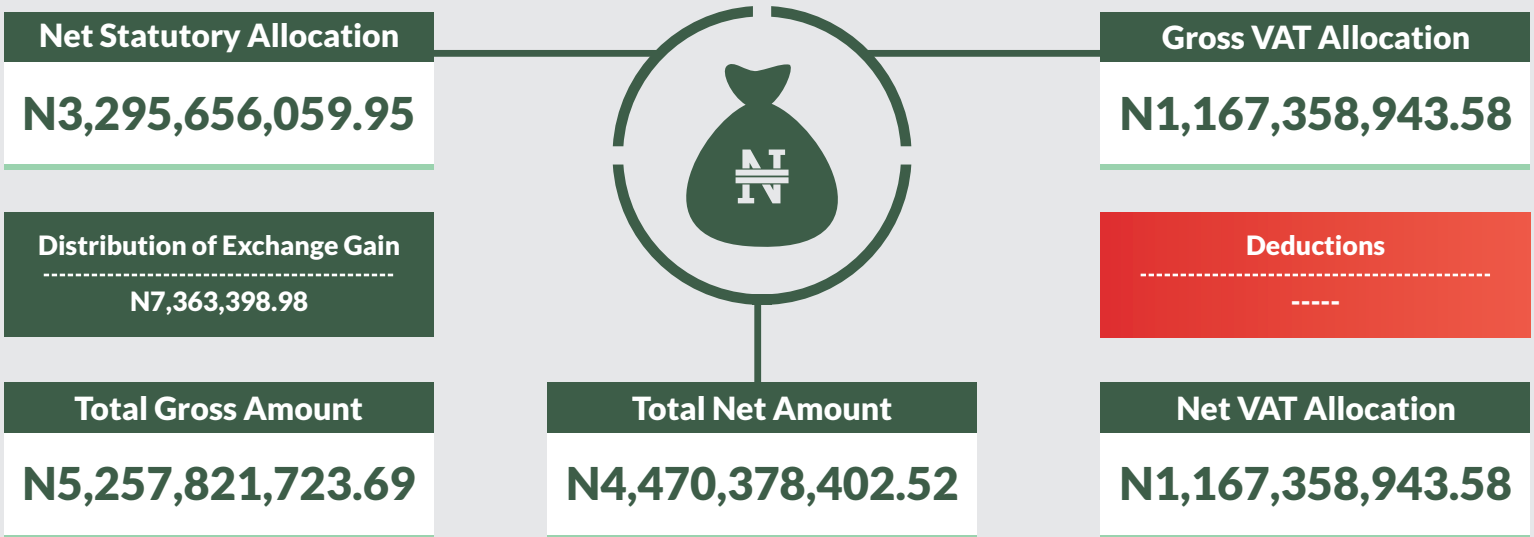
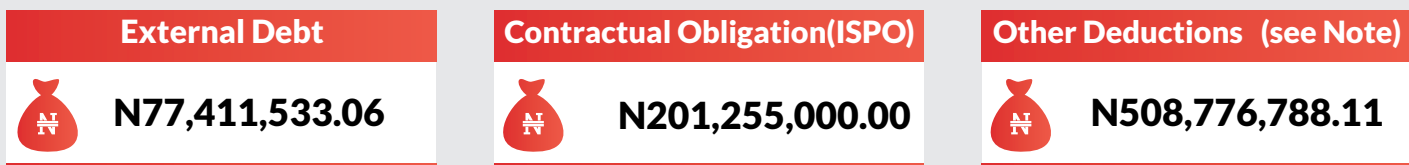
BAUCHI STATE

 **20**
No. of LGCs

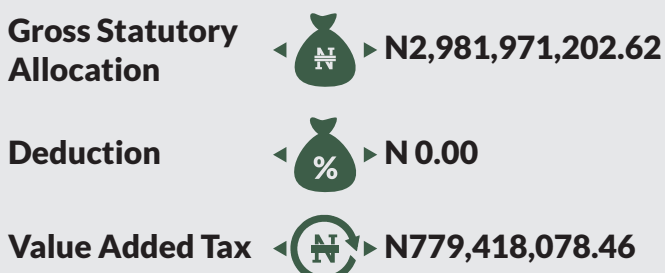
BENEFICIARIES



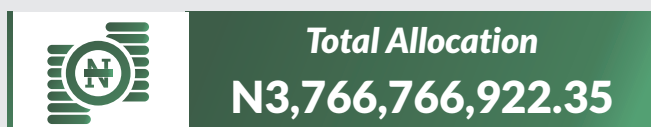
DEDUCTIONS



LGAs



Exchange Gain Difference = N5,377,641.26





Total Allocation

ALKALERI	▶		N242,714,195.68
BAUCHI	▶		N295,477,653.19
BOGORO	▶		N132,108,272.71
DAMBAN	▶		N155,838,549.40
DARAZO	▶		N196,113,543.74
DASS	▶		N131,771,049.13
GAMAWA	▶		N207,426,802.16
GANJUWA	▶		N206,378,682.54
GIADE	▶		N150,329,893.67
I/GADAU	▶		N172,602,773.58
JAMA'ARE	▶		N134,197,797.31
KATAGUM	▶		N203,917,369.25
KIRFI	▶		N164,686,909.27
MISAU	▶		N195,205,870.00
NINGI	▶		N247,522,204.73
SHIRA	▶		N187,015,888.71
TAFAWA BALEWA	▶		N183,568,773.88
TORO	▶		N252,147,064.76



Total Allocation

WARJI



N144,313,789.58

ZAKI



N163,429,839.04

Federation Account Allocation Committee (FAAC) January 2019 Disbursement

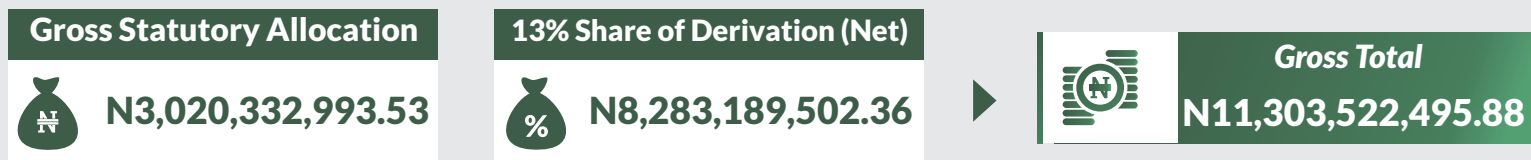
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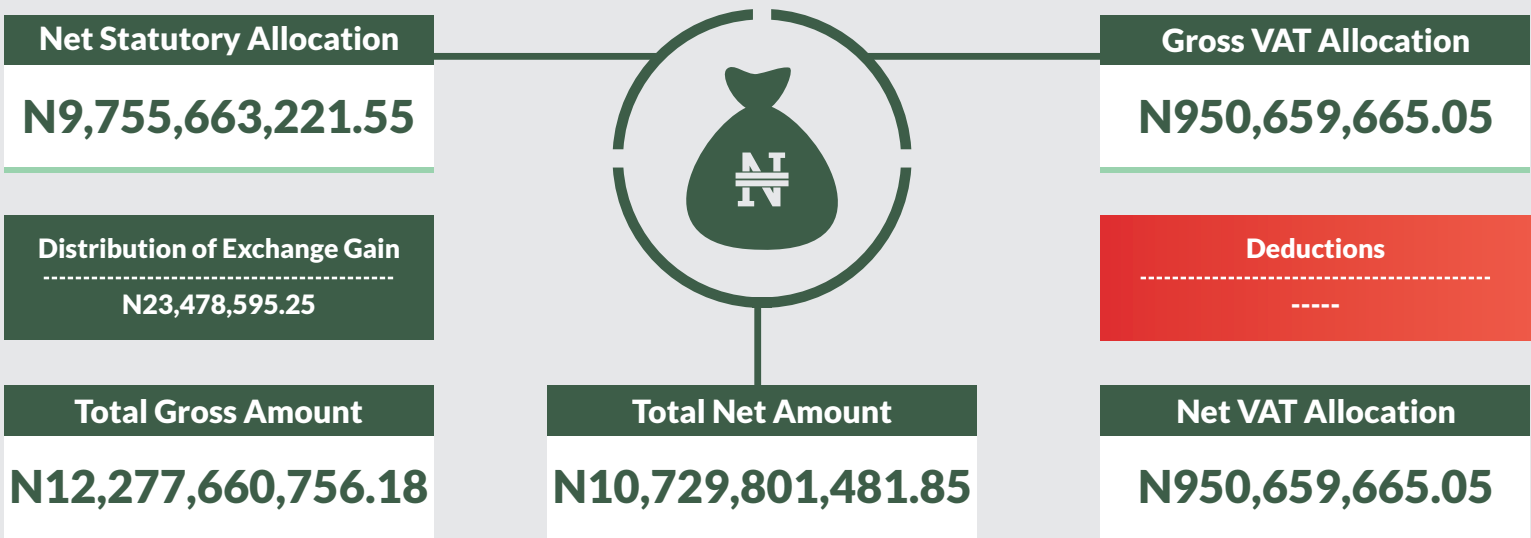
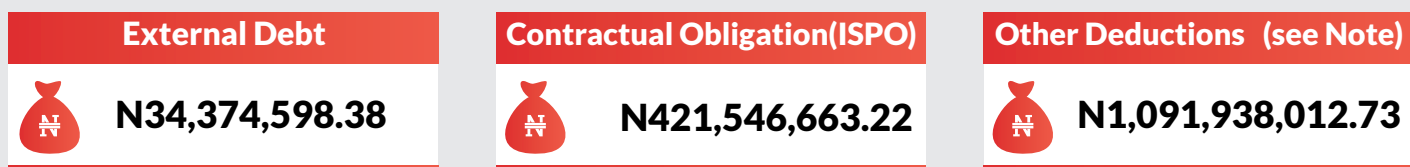
BAYELSA STATE

 **8**
No. of LGCs

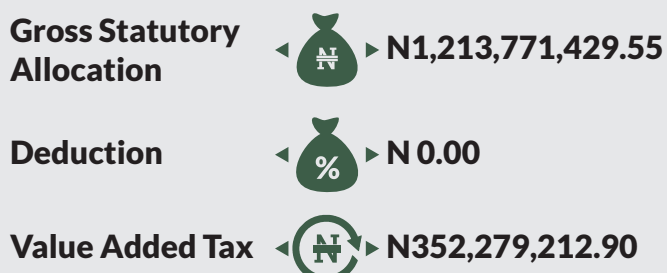
BENEFICIARIES



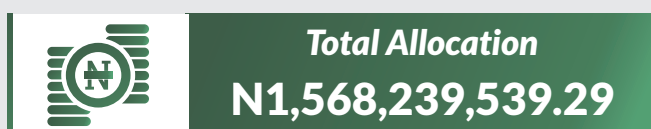
DEDUCTIONS



LGAs











Exchange Gain Difference = N2,188,896.83





Total Allocation

BRASS	▶		N186,712,246.35
EKERMOR	▶		N214,311,316.10
KOLOKUMA/OPOKUMA	▶		N144,743,987.83
NEMBE	▶		N174,399,308.70
OGBIA	▶		N184,894,537.83
SAGBAMA	▶		N183,005,352.57
SOUTHERN IJAW	▶		N246,343,092.89
YENAGOA	▶		N233,829,697.02

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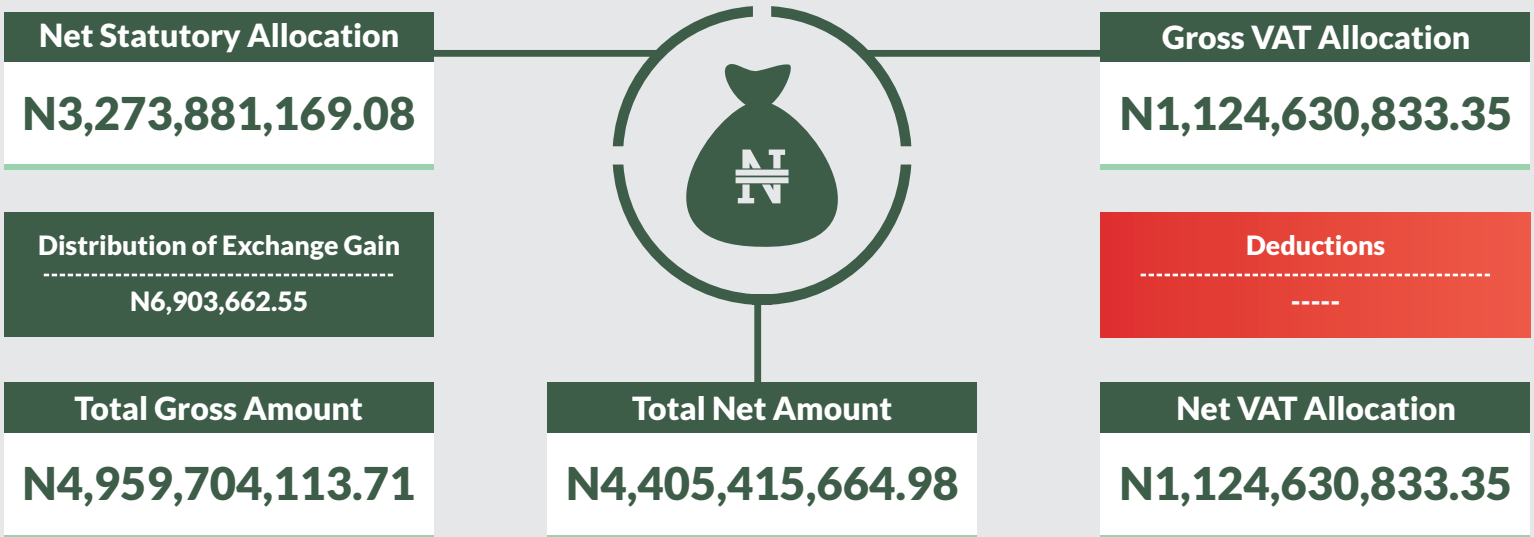
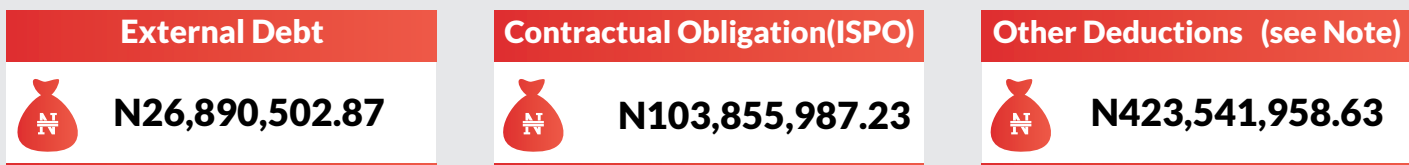
BENUE STATE

23
No. of LGCs

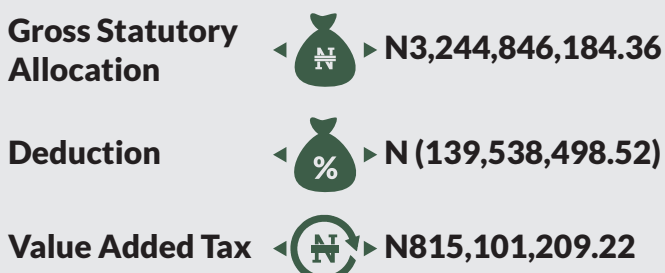
BENEFICIARIES



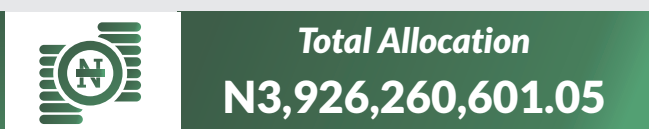
DEDUCTIONS



LGAs







Exchange Gain Difference = N5,851,705.99





Total Allocation

ADO	▶		N172,154,139.45
AGATU	▶		N150,719,325.86
APA	▶		N145,354,953.95
BURUKU	▶		N175,795,683.88
GBOKO	▶		N230,231,402.25
GUMA	▶		N183,664,698.59
GWER EAST	▶		N173,735,234.52
GWER WEST	▶		N150,217,473.18
KATSINA ALA	▶		N190,644,686.21
KONSHISHA	▶		N182,184,861.03
KWANDE	▶		N205,559,123.83
LOGO	▶		N159,993,820.11
MAKURDI	▶		N195,801,559.31
OBI	▶		N140,068,327.78
OGBADIBO	▶		N148,137,004.11
OHIMINI	▶		N133,198,856.44
OJU	▶		N170,065,676.86
OKPOKWU	▶		N161,621,190.93

*Total Allocation***OTUKPO****N190,513,594.89****TARKA****N129,579,197.53****UKUM****N179,130,659.27****USHONGO****N173,184,142.65****VANDEIKYA****N184,704,988.41**

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for the month of December, 2018 Shared in January, 2019



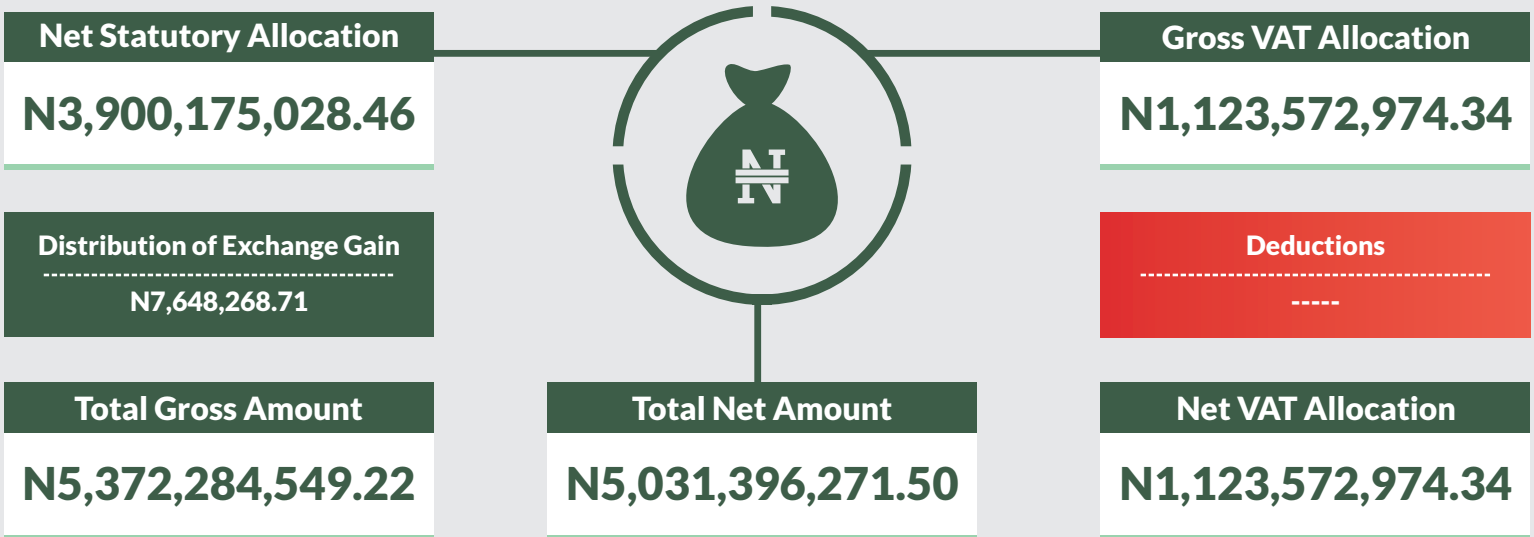
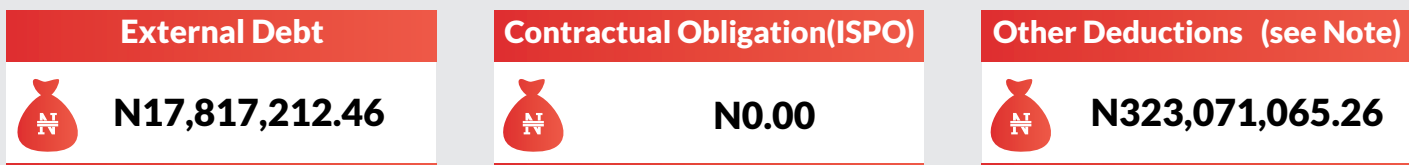
BORNO STATE

27
No. of LGCs

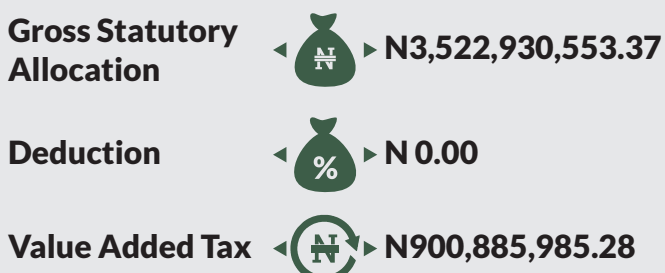
BENEFICIARIES



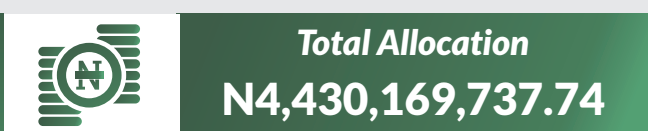
DEDUCTIONS



LGAs



Exchange Gain Difference = N6,353,199.08





Total Allocation

ABADAN	▶		N157,083,378.69
ASKIRA UBA	▶		N155,618,635.48
BAMA	▶		N214,909,300.49
BAYO	▶		N127,656,688.18
BIU	▶		N173,000,925.85
CHIBOK	▶		N126,432,019.37
DAMBOA	▶		N205,682,296.48
DIKWA	▶		N140,190,774.38
GUBIO	▶		N164,288,829.07
GUZAMALA	▶		N140,803,879.64
GWOZA	▶		N203,129,616.54
HAWUL	▶		N144,870,934.55
JERE	▶		N168,984,797.16
KAGA	▶		N144,936,215.08
KALA BALGE	▶		N133,553,046.66
KONDUGA	▶		N190,255,061.83
KUKAWA	▶		N198,481,999.05
KWAYA KUSAR	▶		N116,221,553.27

*Total Allocation***MAFA****N150,850,104.04****MAGUMERI****N175,728,018.82****MAIDUGURI METRO****N268,791,165.34****MARTE****N161,947,593.89****MOBBAR****N152,059,319.98****MONGUNO****N148,663,963.46****NGALA****N174,917,471.77****NGANZAI****N147,239,441.28****SHANI****N143,872,707.39**

Federation Account Allocation Committee (FAAC) January 2019 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of December, 2018 Shared in January, 2019




CROSS RIVER STATE

 **18**
No. of LGCs


BENEFICIARIES

Gross Statutory Allocation
 **N3,432,557,943.25**


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

Gross Total
 **N3,432,557,943.25**

DEDUCTIONS

External Debt
 **N229,323,337.36**

Contractual Obligation (ISPO)
 **N633,134,951.92**

Other Deductions (see Note)
 **N650,454,311.91**

Net Statutory Allocation
N1,919,645,342.06

Gross VAT Allocation
N982,858,280.58

Distribution of Exchange Gain

N6,190,222.50

Deductions

Total Gross Amount
N4,421,606,446.32

Total Net Amount
N2,908,693,845.13

Net VAT Allocation
N982,858,280.58


LGAs

Gross Statutory Allocation  **N2,271,122,369.87**

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

Value Added Tax  **N607,898,626.81**

Exchange Gain Difference =N4,095,707.35

Total Allocation
 **N2,844,565,437.93**



Total Allocation

ABI	▶		N151,723,673.85
AKAMKPA	▶		N182,778,744.00
AKPABUYO	▶		N185,114,400.19
BAKASSI	▶		N116,945,033.77
BEKWARA	▶		N140,258,832.70
BIASE	▶		N161,466,545.24
BOKI	▶		N181,300,043.69
CALABAR MUNICIPAL	▶		N150,541,057.87
CALABAR SOUTH	▶		N159,028,737.88
ETUNG	▶		N124,264,864.26
IKOM	▶		N165,321,024.30
OBANLIKU	▶		N142,922,868.37
OBUBRA	▶		N159,633,006.39
OBUDU	▶		N152,082,124.01
ODUKPANI	▶		N170,315,955.67
OGAJA	▶		N160,750,835.97
YAKURR	▶		N163,029,502.43
YALA	▶		N177,088,187.37

Federation Account Allocation Committee (FAAC) January 2019 Disbursement

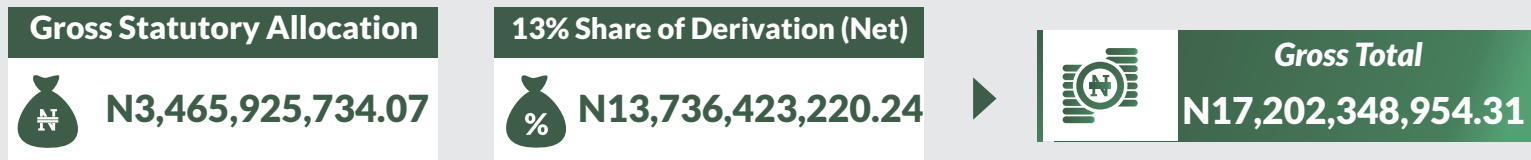
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of December, 2018 Shared in January, 2019



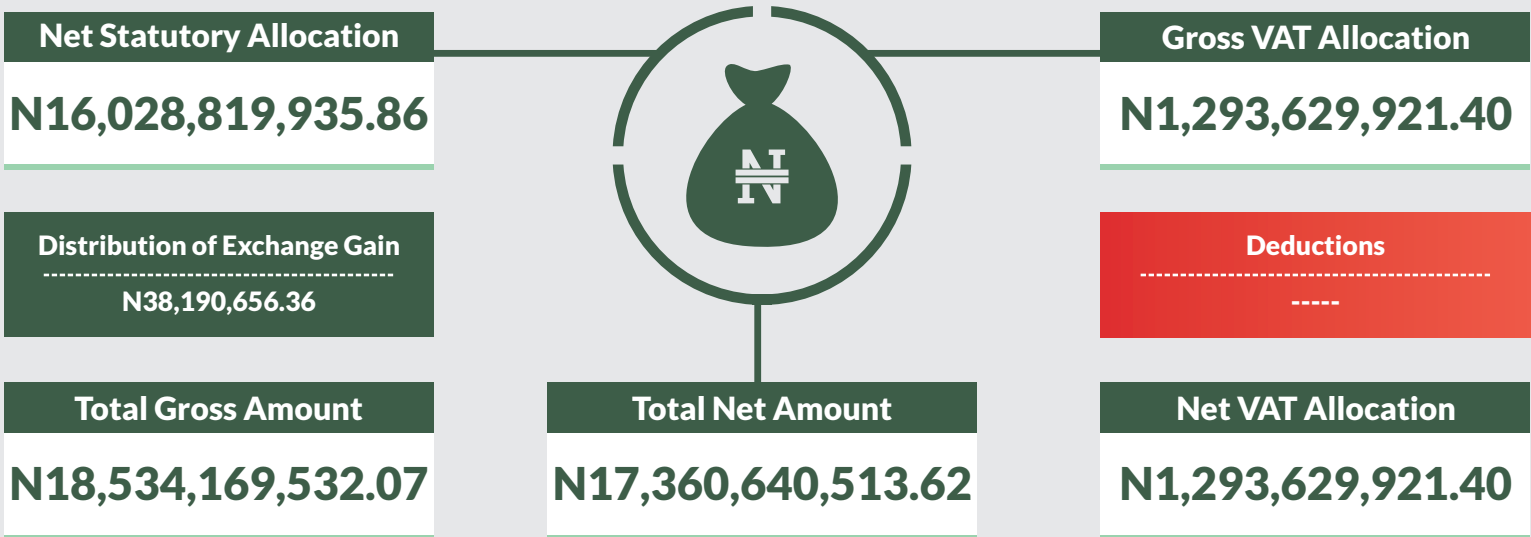
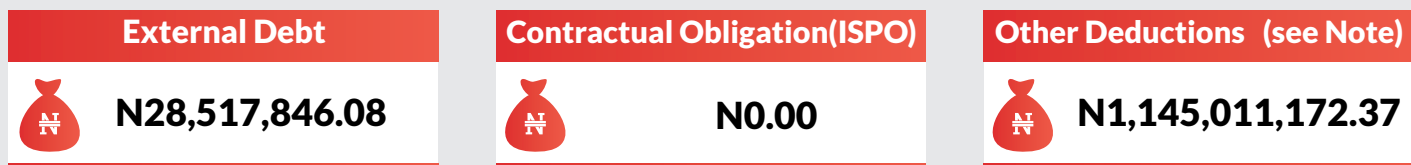
DELTA STATE

 **25**
No. of LGCs

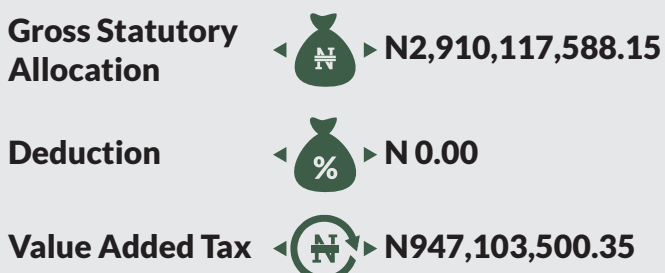
BENEFICIARIES



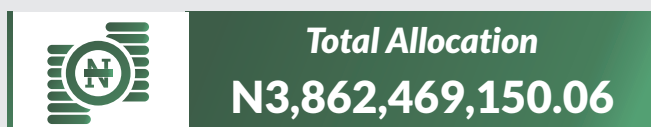
DEDUCTIONS



LGAs



Exchange Gain Difference = N5,248,061.56





Total Allocation

ANIOCHA NORTH



N133,048,415.73

ANIOCHA SOUTH



N144,600,447.50

BOMADI



N124,947,852.54

BURUTU



N174,388,886.45

ETHIOPE EAST



N161,737,499.51

ETHIOPE WEST



N164,890,255.55

IKA NORTH EAST



N170,914,375.78

IKA SOUTH



N161,557,796.49

ISOKO NORTH



N152,908,235.71

ISOKO SOUTH



N172,739,407.88

NDOKWA EAST



N142,906,324.08

NDOKWA WEST



N149,685,836.05

OKPE



N138,802,869.48

OSHIMILI NORTH



N135,602,060.12

OSHIMILI SOUTH



N146,707,526.47

PATANI



N121,631,559.27

SAPELE



N152,742,436.65

UDU



N156,546,141.73

*Total Allocation*

UGHELLI NORTH ▶

**N206,201,724.10**

UGHELLI SOUTH ▶

**N165,878,064.29**

UKWUANI ▶

**N133,378,312.91**

UVWIE ▶

**N155,799,201.96**

WARRI SOUTH ▶

**N192,056,530.85**

WARRI NORTH ▶

**N154,497,376.83**

WARRI SOUTH-WEST ▶

**N148,300,012.11**

Federation Account Allocation Committee (FAAC) January 2019 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of December, 2018 Shared in January, 2019



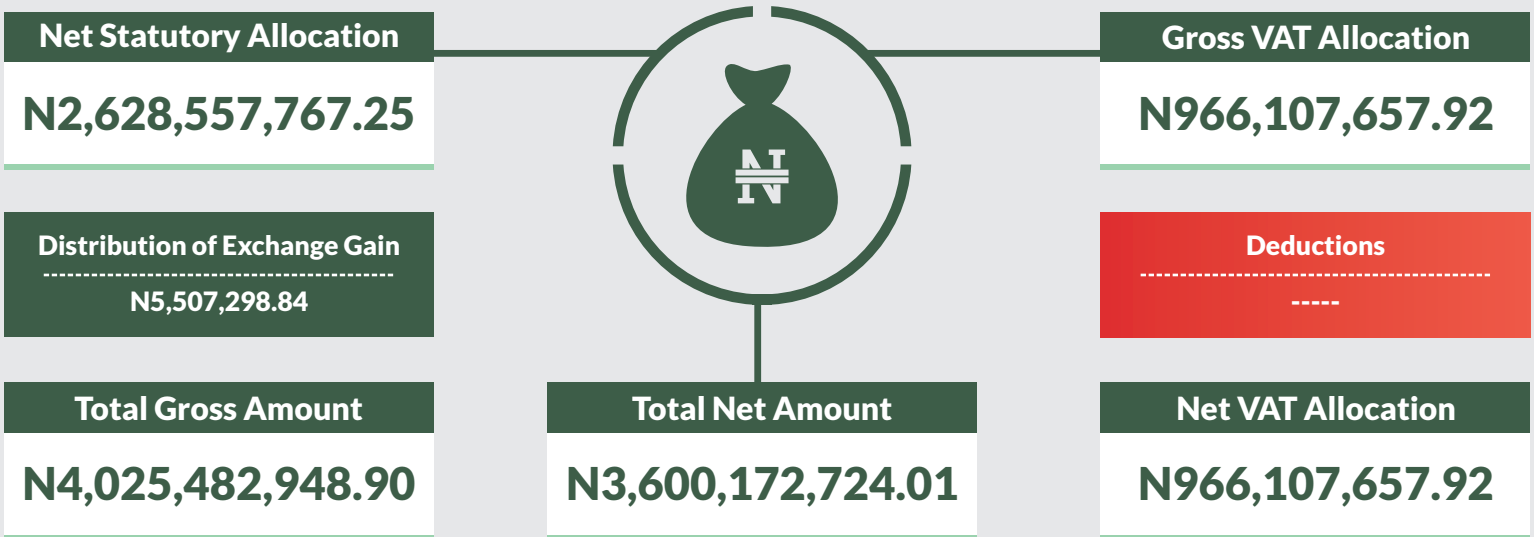
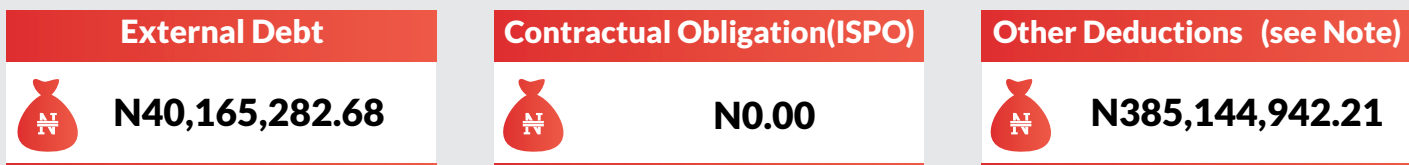
EBONYI STATE

 **13**
No. of LGCs

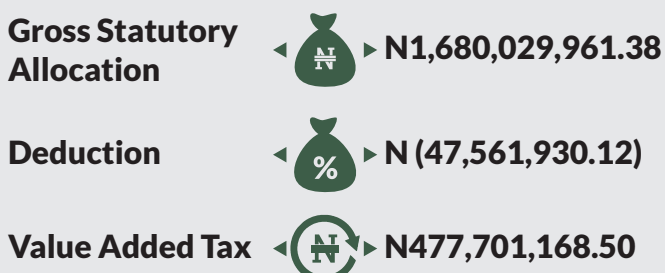
BENEFICIARIES



DEDUCTIONS



LGAs




Exchange Gain Difference = N3,029,740.34





Total Allocation

ABAKALIKI	▶		N161,245,329.89
AFIKPO NORTH	▶		N153,792,548.30
AFIKPO SOUTH	▶		N154,860,585.28
EBONYI	▶		N148,336,838.83
EZZA NORTH	▶		N149,320,378.86
EZZA SOUTH	▶		N153,009,001.58
IKWO	▶		N179,310,700.18
ISHIELU	▶		N158,537,034.80
IVO	▶		N144,414,611.76
IZZI	▶		N196,734,202.40
OHAOZARA	▶		N155,220,000.37
OHAUKWU	▶		N171,318,945.31
ONICHA	▶		N187,098,762.54

Federation Account Allocation Committee (FAAC) January 2019 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of December, 2018 Shared in January, 2019



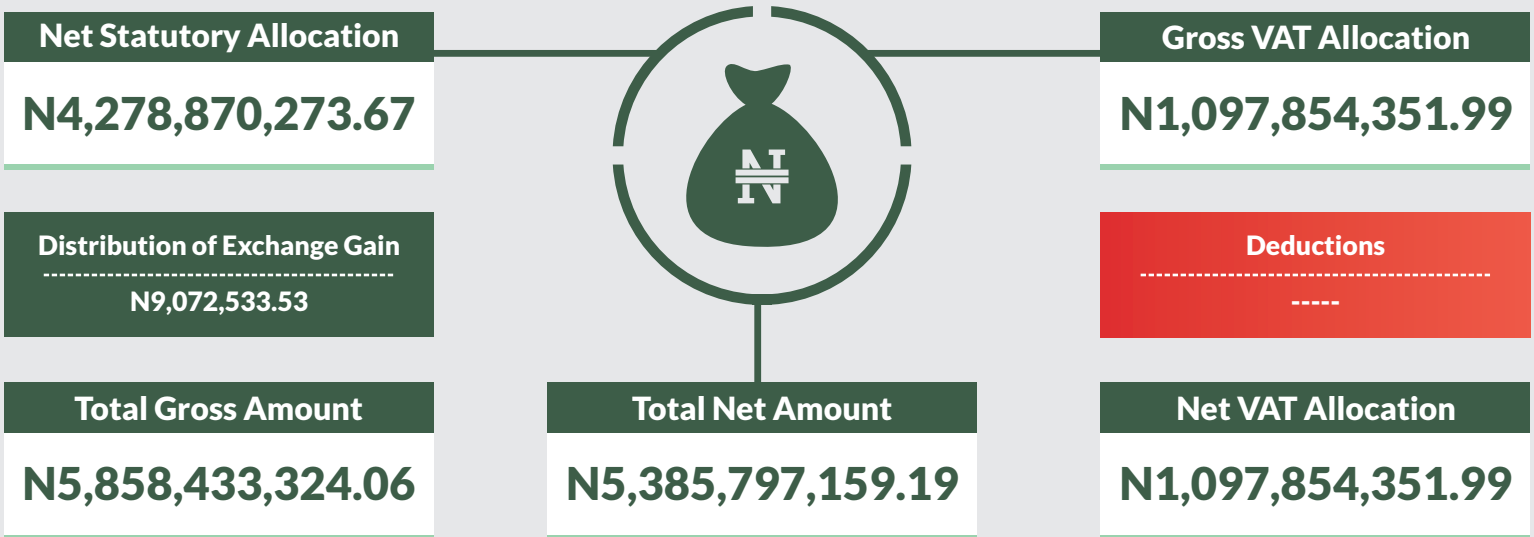
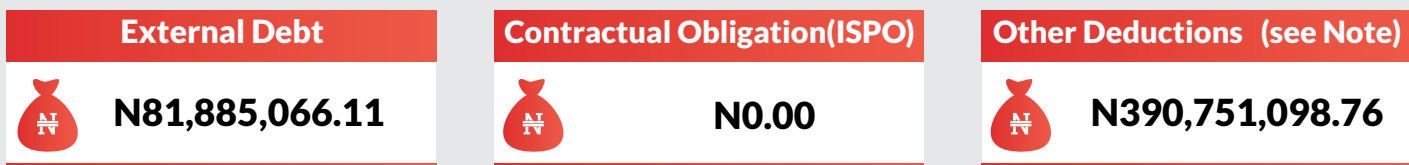
EDO STATE

18
No. of LGCs

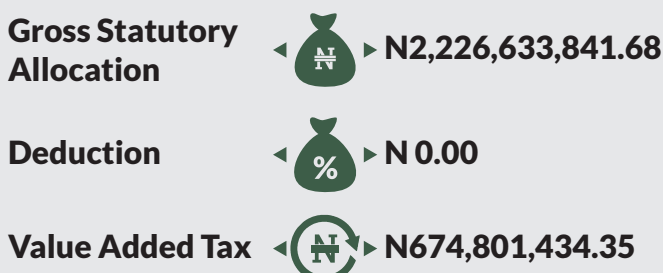
BENEFICIARIES



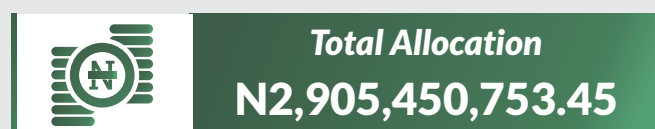
DEDUCTIONS



LGAs



Exchange Gain Difference = N4,015,477.42





Total Allocation

AKOKO EDO



N198,388,712.84

EGOR



N196,256,734.59

ESAN CENTRAL



N129,480,952.99

ESAN NORTH EAST



N133,373,349.32

ESAN SOUTH EAST



N156,657,074.92

ESAN WEST



N135,618,200.09

ETSAKO CENTRAL



N133,443,230.56

ETSAKO EAST



N153,513,361.58

ETSAKO WEST



N169,172,622.66

IGUEBEN



N124,394,315.63

IKPOBA OKHA



N214,153,792.45

OREDO



N219,156,967.21

ORHIONWON



N169,026,028.15

OVIA NORTH EAST



N160,851,093.13

OVIA SOUTH WEST



N170,952,192.44

OWAN EAST



N155,557,653.14

OWAN WEST



N129,866,975.69

UHUNMWODE



N155,587,496.08

Federation Account Allocation Committee (FAAC) January 2019 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of December, 2018 Shared in January, 2019



EKITI STATE

16
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation
 N3,052,144,712.23

13% Share of Derivation (Net)
 N0.00

Gross Total
 N3,052,144,712.23

DEDUCTIONS

External Debt
 N53,517,269.53

Contractual Obligation (ISPO)
 N102,458,000.01

Other Deductions (see Note)
 N424,531,814.40

Net Statutory Allocation
N2,471,637,628.29

Gross VAT Allocation
N942,584,868.59

Distribution of Exchange Gain

N5,504,191.10

Deductions

Total Gross Amount
N4,000,233,771.92

Total Net Amount
N3,419,726,687.98

Net VAT Allocation
N942,584,868.59

LGAs

Gross Statutory Allocation **N1,768,028,017.72**

Deduction **N 0.00**

Value Added Tax **N534,251,667.91**

Exchange Gain Difference =N3,188,434.69

Total Allocation
 N2,305,468,120.33



Total Allocation

ADO EKITI	▶		N188,683,975.76
AIYEKIRE	▶		N142,686,306.45
EFON	▶		N133,155,257.38
EKITI EAST	▶		N140,251,266.88
EKITI SOUTH WEST	▶		N148,606,868.96
EKITI WEST	▶		N151,880,587.74
EMURE	▶		N125,180,621.35
IDO-OSI	▶		N152,129,412.98
IJERO	▶		N164,905,016.30
IKERE	▶		N143,524,402.09
IKOLE	▶		N152,955,397.89
ILEJEMEJI	▶		N108,653,493.82
IREPODUN/IFELODUN	▶		N137,040,712.74
ISE/ORUN	▶		N133,384,330.25
MOBA	▶		N143,196,525.34
OYE	▶		N139,233,944.40

Federation Account Allocation Committee (FAAC) January 2019 Disbursement

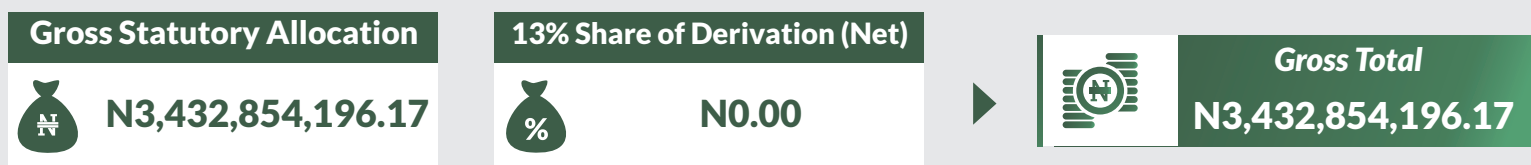
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of December, 2018 Shared in January, 2019



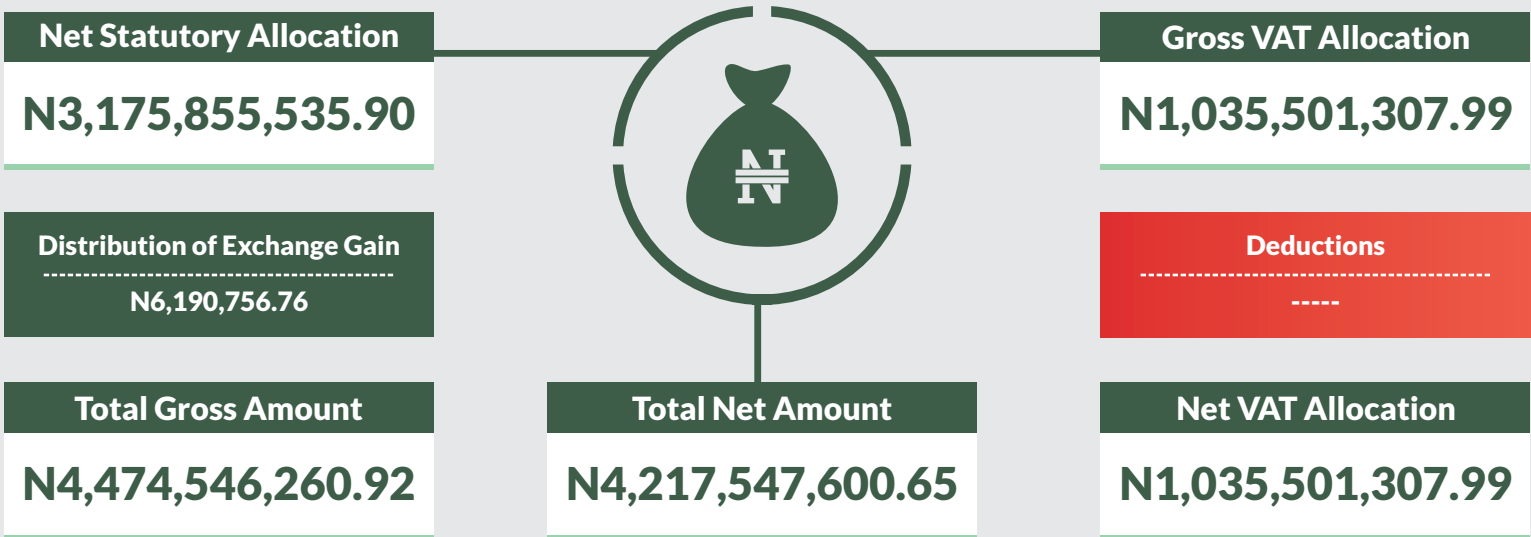
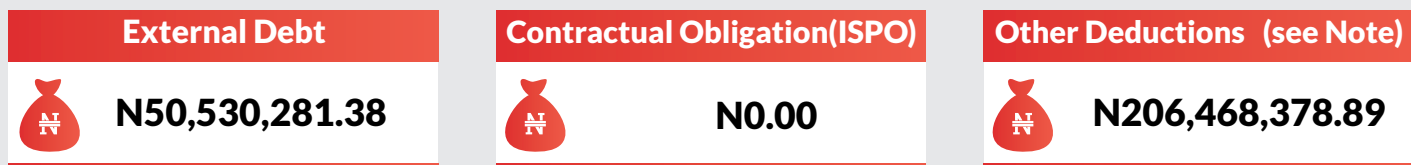
ENUGU STATE

 **17**
No. of LGCs

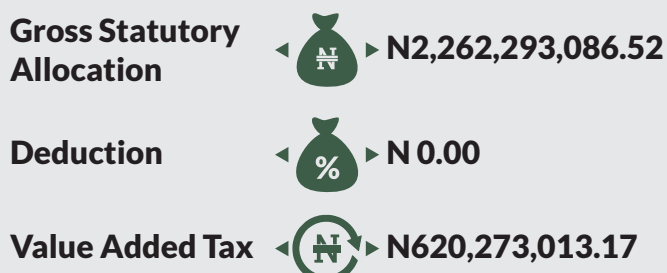
BENEFICIARIES



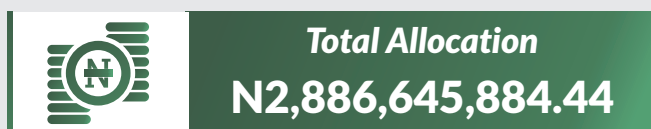
DEDUCTIONS



LGAs



Exchange Gain Difference =N4,079,784.76





Total Allocation

AGWU	▶		N170,892,737.92
ANINRI	▶		N145,134,291.57
ENUGU EAST	▶		N195,585,789.17
ENUGU NORTH	▶		N183,942,056.42
ENUGU SOUTH	▶		N175,839,828.90
EZEAGU	▶		N168,385,581.68
IGBO ETITI	▶		N172,546,858.63
IGBO EZE NORTH	▶		N187,282,910.55
IGBO EZE SOUTH	▶		N166,009,140.63
ISI UZO	▶		N157,482,452.45
NKANU EAST	▶		N163,334,256.79
NKANU WEST	▶		N159,405,582.33
NSUKKA	▶		N208,467,436.03
OJI RIVER	▶		N143,895,620.88
UDENU	▶		N159,639,441.07
UDI	▶		N180,483,921.44
UZO UWANI	▶		N148,317,977.99

Federation Account Allocation Committee (FAAC) January 2019 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of December, 2018 Shared in January, 2019



GOMBE STATE

 **11**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,215,244,970.94**


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

Gross Total
N3,215,244,970.94

DEDUCTIONS

External Debt
 **N39,706,122.23**

Contractual Obligation (ISPO)
 **N533,792,423.91**

Other Deductions (see Note)
 **N245,289,219.29**

Net Statutory Allocation
N2,396,457,205.51

Gross VAT Allocation
N929,360,700.18

Distribution of Exchange Gain
N5,798,323.61

Deductions

Total Gross Amount
N4,150,403,994.73

Total Net Amount
N3,331,616,229.30

Net VAT Allocation
N929,360,700.18

LGAs

Gross Statutory Allocation  **N1,550,124,802.93**

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










Value Added Tax  **N417,331,604.81**

Exchange Gain Difference = N2,795,471.36

Total Allocation
N1,916,268,321.67



Total Allocation

AKKO	▶		N228,219,475.00
BALANGA	▶		N168,151,754.20
BILLIRI	▶		N168,272,747.06
DUKKU	▶		N180,838,257.32
FUNAKAYE	▶		N178,877,096.49
GOMBE	▶		N194,011,947.68
KALTUNGO	▶		N151,524,903.34
KWAMI	▶		N163,777,012.38
NAFADA	▶		N147,965,962.51
SHOMGOM	▶		N142,715,927.22
YAMALTU/DEBA	▶		N191,913,238.47

Federation Account Allocation Committee (FAAC) January 2019 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of December, 2018 Shared in January, 2019




IMO STATE

 **27**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,549,065,823.10**


13% Share of Derivation (Net)
 **N757,101,736.38**

Gross Total
 **N4,306,167,559.48**

DEDUCTIONS

External Debt
 **N52,664,688.55**

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

Other Deductions (see Note)
 **N820,323,934.64**

Net Statutory Allocation
N3,433,178,936.29

Gross VAT Allocation
N1,101,228,933.87

Distribution of Exchange Gain

N8,171,544.11

Deductions

Total Gross Amount
N5,415,568,037.46

Total Net Amount
N4,542,579,414.27

Net VAT Allocation
N1,101,228,933.87


LGAs

Gross Statutory Allocation  **N3,031,975,978.83**

Deduction  **N 0.00**

Value Added Tax  **N885,353,891.98**

Exchange Gain Difference =N5,467,819.11

Total Allocation
 **N3,922,797,689.92**



Total Allocation

ABOH MBAISE



N158,269,664.98

AHIAZU MBAISE



N149,290,368.06

EHIME MBANO



N137,065,887.03

EZINIHITTE MBAISE



N146,278,802.34

IDEATO NORTH



N153,859,023.00

IDEATO SOUTH



N154,368,220.44

IHITTE UBOMA



N138,877,034.35

IKEDURU



N147,338,671.26

ISIALA MBANO



N165,219,885.06

ISU



N147,799,704.41

MBAITOLI



N179,635,392.89

NGOR/OKPALA



N152,876,907.48

NJABA



N140,297,515.85

NKWANGELE



N136,203,858.71

NKWERRE



N121,272,559.98

OBOWO



N131,858,107.47

OGUTA



N151,247,266.29










OHAJI/EGBEMA



N163,890,624.08



Total Allocation

OKIGWE	▶		N144,334,282.79
ONUIMO	▶		N129,382,401.77
ORLU	▶		N142,519,374.49
ORSU	▶		N137,878,794.29
ORU	▶		N133,783,252.90
ORU WEST	▶		N137,762,448.86
OWERRI MUNICIPAL	▶		N139,447,898.86
OWERRI NORTH	▶		N149,837,741.63
OWERRI WEST	▶		N132,202,000.66

Federation Account Allocation Committee (FAAC) January 2019 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of December, 2018 Shared in January, 2019



JIGAWA STATE

 **27**
No. of LGCs


BENEFICIARIES

Gross Statutory Allocation
 **N3,817,349,519.03**


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

Gross Total
N3,817,349,519.03

DEDUCTIONS

External Debt
 **N29,622,753.04**

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

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

Net Statutory Allocation
N3,624,503,154.03

Gross VAT Allocation
N1,195,556,819.73

Distribution of Exchange Gain

N6,884,149.74

Deductions

Total Gross Amount
N5,019,790,488.50

Total Net Amount
N4,826,944,123.50

Net VAT Allocation
N1,195,556,819.73

LGAs

Gross Statutory Allocation  **N3,185,376,235.95**

Deduction  **N 0.00**

Value Added Tax  **N942,620,037.20**

Exchange Gain Difference =N5,744,458.79

Total Allocation
N4,133,740,731.94









Total Allocation

AUYO	▶		N140,137,444.99
BABURA	▶		N165,270,495.76
BIRNIN KUDU	▶		N203,506,425.15
BIRNIWA	▶		N152,715,260.69
GAGARAWA	▶		N131,310,504.53
BUJI	▶		N130,596,868.78
DUTSE	▶		N181,888,154.64
GARKI	▶		N152,442,606.34
GUMEL	▶		N134,511,055.18
GURI	▶		N140,923,860.32
GWARAM	▶		N195,120,186.05
GWIWA	▶		N144,729,411.53
HADEJIA	▶		N125,831,941.99
JAHUN	▶		N170,343,629.52
KAFIN HAUSA	▶		N189,667,073.28
KAUGAMA	▶		N140,080,741.59
KAZAURE	▶		N148,773,799.24
KIRI-KASAMMA	▶		N155,845,453.11



Total Allocation

KIYAWA	▶		N158,430,366.21
MAIGATARI	▶		N159,984,515.06
MALAM MADORI	▶		N150,837,394.30
MIGA	▶		N138,854,014.60
RINGIM	▶		N167,624,562.12
RONI	▶		N125,352,453.15
SULE TAKARKAR	▶		N153,814,461.45
TAURA	▶		N142,920,651.50
YANKWASHI 131,772,701.57	▶		N132,227,400.88

Federation Account Allocation Committee (FAAC) January 2019 Disbursement

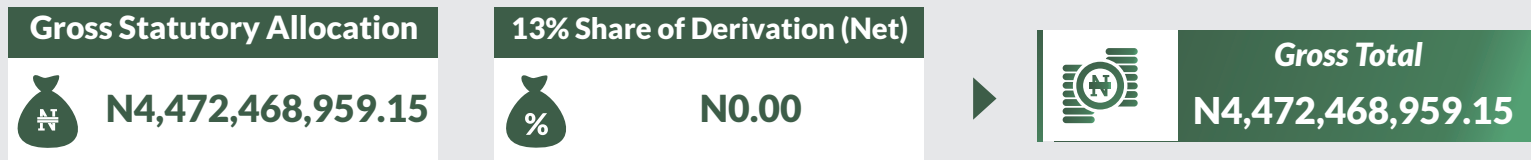
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of December, 2018 Shared in January, 2019



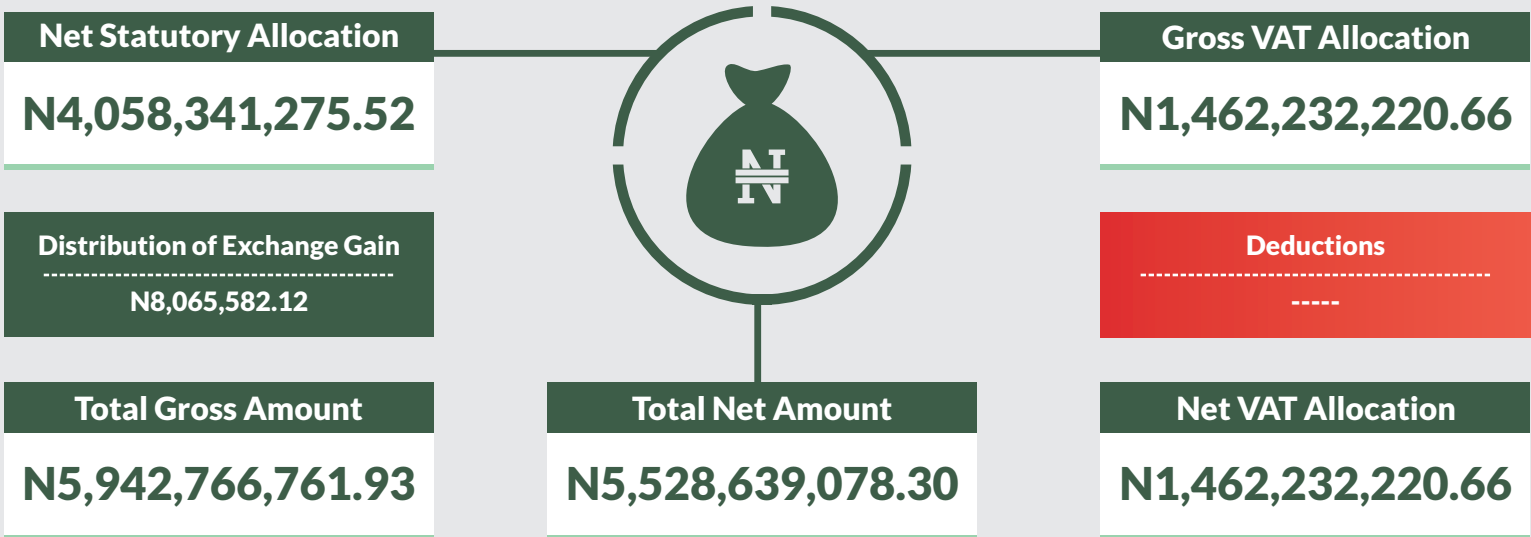
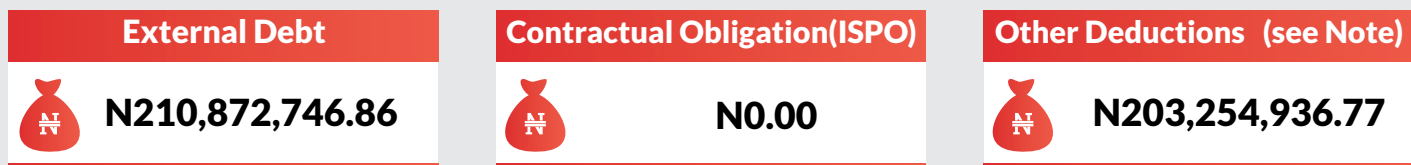
KADUNA STATE

 **23**
No. of LGCs

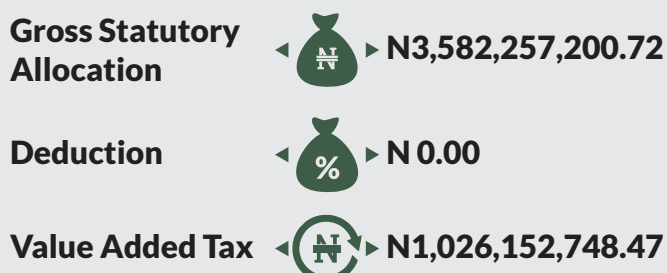
BENEFICIARIES



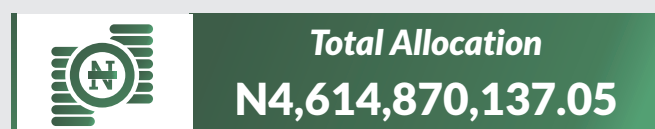
DEDUCTIONS



LGAs



Exchange Gain Difference = N6,460,187.85





Total Allocation

BIRNIN GWARI	▶		N234,862,470.10
CHIKUN	▶		N246,486,415.98
GIWA	▶		N207,049,851.74
GWAGWADA	▶		N157,327,126.18
IGABI	▶		N260,225,736.68
IKARA	▶		N175,895,619.90
JABA	▶		N155,645,688.90
JEMAA	▶		N204,121,439.51
KACHIA	▶		N217,954,633.40
KADUNA NORTH	▶		N216,520,778.14
KADUNA SOUTH	▶		N230,933,343.43
KAGARKO	▶		N195,278,041.88
KAURA	▶		N173,590,850.50
KAURU	▶		N173,691,854.48
KUBAU	▶		N203,235,682.52
KUDAN	▶		N157,564,172.41
LERE	▶		N219,262,664.82
MAKARFI	▶		N150,269,995.77



Total Allocation

SABON GARI



N196,953,577.60

SANGA



N162,630,870.24

SOBA



N207,766,633.28

ZANGON KATAF



N228,570,552.93

ZARIA



N239,032,136.66

Federation Account Allocation Committee (FAAC) January 2019 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of December, 2018 Shared in January, 2019




KANO STATE

 **44**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N5,414,421,594.47**


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

Gross Total
 **N5,414,421,594.47**

DEDUCTIONS

External Debt
 **N60,596,047.79**

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

Other Deductions (see Note)
 **N418,085,640.98**

Net Statutory Allocation
N4,935,739,905.70

Gross VAT Allocation
N1,848,153,484.35

Distribution of Exchange Gain

N9,764,285.10

Deductions


Total Gross Amount
N7,272,339,363.93

Total Net Amount
N6,793,657,675.16

Net VAT Allocation
N1,848,153,484.35


LGAs

Gross Statutory Allocation  **N5,703,260,483.51**

Deduction  **N 0.00**

Value Added Tax  **N1,746,735,238.70**

Exchange Gain Difference = N10,285,172.74

Total Allocation
 **N7,460,280,894.95**



Total Allocation

AJINGI



N154,895,088.07

ALBASU



N158,921,101.84

BAGWAI



N146,276,767.04

BEBEJI



N157,519,095.99

BICHI



N189,279,208.98

BUNKURE



N152,105,270.84

DALA



N241,010,285.19

DANBATTA



N166,311,167.82

DAWAKIN KUDU



N177,095,098.71

DAWAKIN TOFA



N179,682,828.39

DOGUWA



N162,612,096.98

FAGGE



N163,480,760.54

GABASAWA



N169,967,656.03

GARKO



N152,358,658.81

GARUN MALLAM



N148,413,312.90

GAYA



N163,894,450.33

GEZAWA



N187,529,092.31

GWALE



N222,225,343.14



Total Allocation

GWARZO



N155,642,827.10

KABO



N149,152,816.63

KANO MUNICIPAL



N216,506,491.31

KARAYE



N166,560,080.65

KIBIYA



N145,480,594.25

KIRU



N187,072,232.47

KUMBOTSO



N192,464,123.04

KUNCHI



N144,820,773.09

KURA



N144,931,770.52

MADOBI



N144,452,649.39

MAKODA



N171,103,282.44

MINJIBIR



N171,501,687.89

NASSARAWA



N295,336,493.60

RANO



N148,885,916.27

RIMIN GADO



N144,757,762.98

ROGO



N175,929,401.29

SHANONO



N145,963,259.80

SUMAILA



N183,799,994.10

*Total Allocation*

TAKAI ▶

**N162,905,189.52**

TARAUNI ▶

**N169,197,225.62**

TOFA ▶

**N132,800,976.89**

TSANYAWA ▶

**N147,556,581.47**

TUDUN WADA ▶

**N179,005,252.80**

UNGOGO ▶

**N212,352,437.83**

WARAWA ▶

**N138,837,309.03**

WUDIL ▶

**N161,442,510.89**

Federation Account Allocation Committee (FAAC) January 2019 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of December, 2018 Shared in January, 2019




KATSINA STATE

 **34**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N4,196,022,641.53**


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

Gross Total
 **N4,196,022,641.53**

DEDUCTIONS

External Debt
 **N103,053,776.65**

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

Other Deductions (see Note)
 **N223,521,874.34**

Net Statutory Allocation
N3,869,446,990.54

Gross VAT Allocation
N1,296,070,864.00

Distribution of Exchange Gain

N7,567,043.06

Deductions


Total Gross Amount
N5,499,660,548.60

Total Net Amount
N5,173,084,897.61

Net VAT Allocation
N1,296,070,864.00


LGAs

Gross Statutory Allocation  **N4,341,989,283.76**

Deduction  **N 0.00**



Value Added Tax  **N1,173,415,051.42**

Exchange Gain Difference =N7,830,277.07

Total Allocation
 **N5,523,234,612.25**



Total Allocation

BAKORI	▶		N158,768,357.41
BATAGARAWA	▶		N165,151,702.35
BATSARI	▶		N178,315,732.41
BAURE	▶		N168,678,828.92
BINDAWA	▶		N156,844,202.24
CHARANCHI	▶		N147,785,462.17
DAN-MUSA	▶		N146,428,129.38
DANDUME	▶		N156,956,766.04
DANJA	▶		N147,794,657.81
DAURA	▶		N178,584,824.55
DUTSI	▶		N146,809,159.35
DUTSINMA	▶		N163,244,092.09
FASKARI	▶		N176,718,325.96
FUNTUA	▶		N178,533,331.52
INGAWA	▶		N156,736,894.60
JIBIA	▶		N172,212,824.76
KAFUR	▶		N179,064,485.85
KAITA	▶		N171,648,136.40



Total Allocation

KANKARA	▶		N189,249,771.69
KANKIA	▶		N152,004,236.51
KATSINA	▶		N208,967,630.04
KURFI	▶		N145,875,151.59
KUSADA	▶		N138,180,100.49
MAIADUA	▶		N169,134,307.71
MALUMFASHI	▶		N167,163,455.18
MANI	▶		N159,956,253.95
MASHI	▶		N162,302,758.73
MATAZU	▶		N137,989,005.53
MUSAWA	▶		N163,205,474.30
RIMI	▶		N149,306,912.60
SABUWA	▶		N152,209,228.58
SAFANA	▶		N164,443,693.35
SANDAMU	▶		N157,096,771.21
ZANGO	▶		N155,873,946.99

Federation Account Allocation Committee (FAAC) January 2019 Disbursement

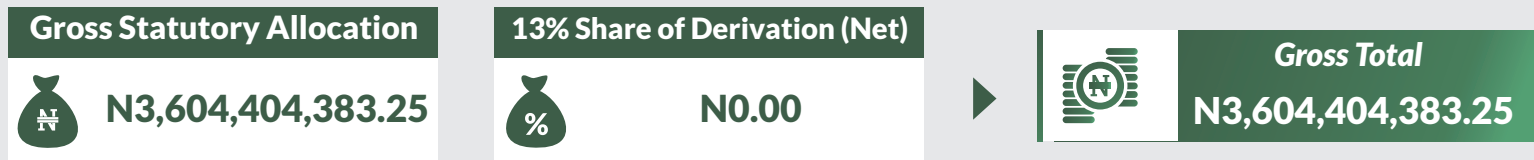
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of December, 2018 Shared in January, 2019



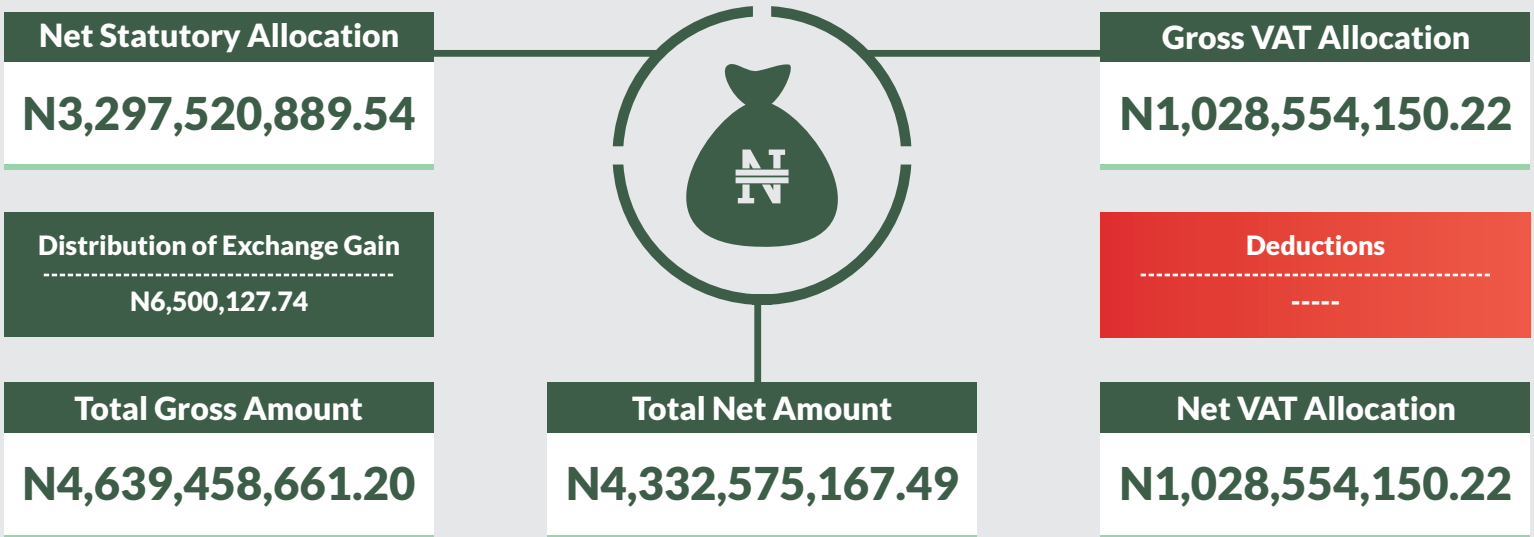
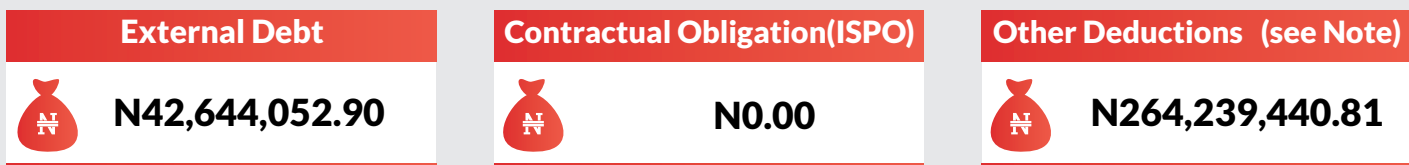
KEBBI STATE

 **21**
No. of LGCs

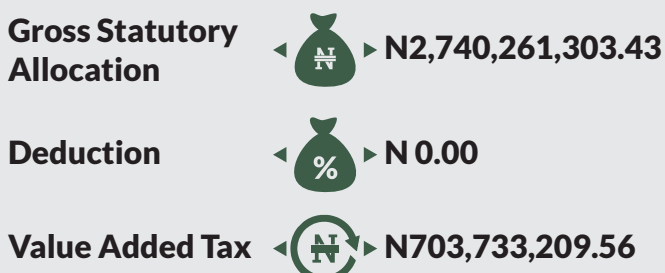
BENEFICIARIES



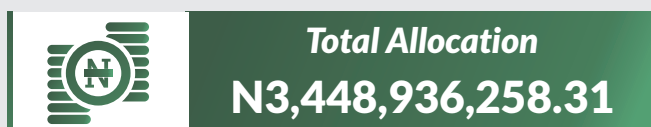
DEDUCTIONS



LGAs



Exchange Gain Difference = N4,941,745.33





Total Allocation

ALIERU	▶		N125,185,630.18
AREWA	▶		N195,929,413.51
ARGUNGU	▶		N171,486,944.37
AUGIE	▶		N142,281,323.22
BAGUDO	▶		N188,006,807.08
BIRNIN -KEBBI	▶		N223,392,482.08
BUNZA	▶		N154,849,670.27
DANDI KAMBA	▶		N164,219,187.45
DANKO /WASAGU	▶		N204,841,261.54
FAKAI	▶		N144,807,075.59
GWANDU	▶		N153,366,270.57
JEGA	▶		N168,833,101.71
KALGO	▶		N138,772,092.76
KOKO/BESSE	▶		N160,063,186.41
MAIYAMA	▶		N181,445,157.34
NGASKI	▶		N148,649,802.17
SAKABA	▶		N144,418,420.77
SHANGA	▶		N151,481,092.16



Total Allocation

SURU	▶		N178,326,293.91
YAURI	▶		N141,063,601.72
ZURU	▶		N167,517,443.48

Federation Account Allocation Committee (FAAC) January 2019 Disbursement

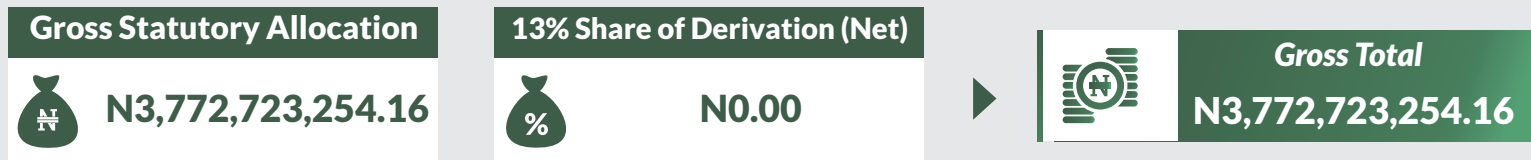
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of December, 2018 Shared in January, 2019



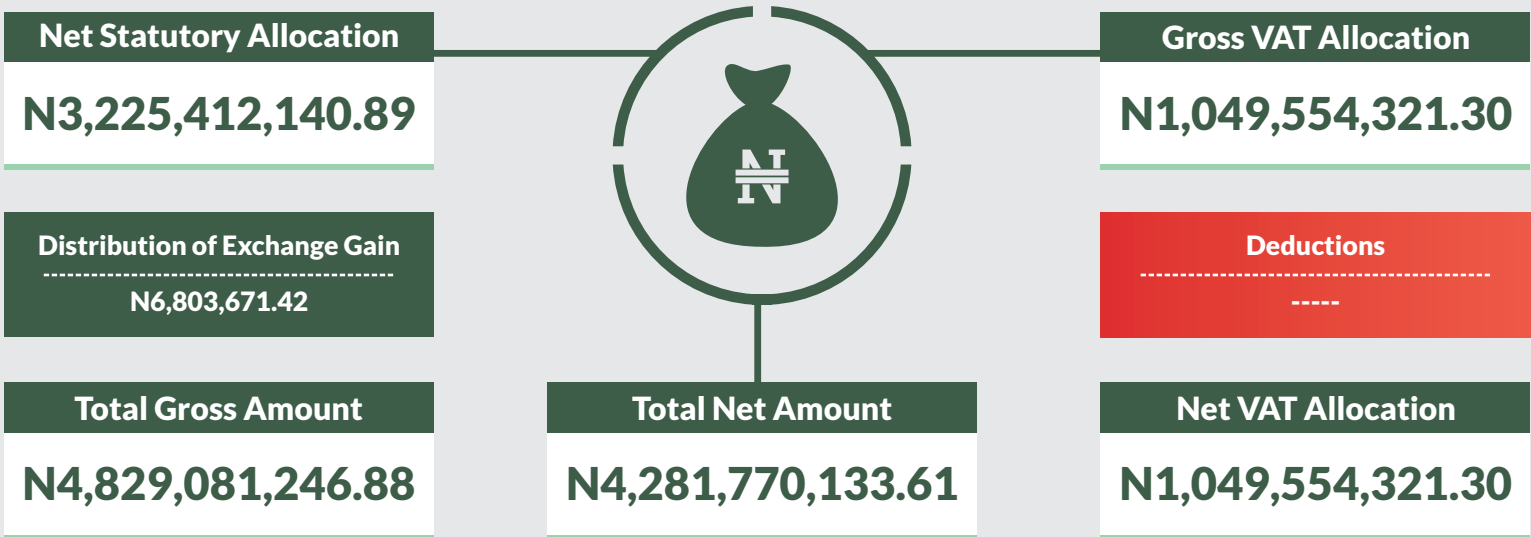
KOGI STATE

 **21**
No. of LGCs

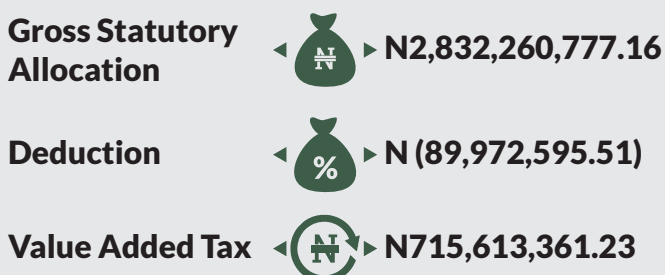
BENEFICIARIES



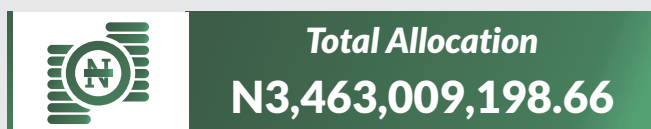
DEDUCTIONS



LGAs



Exchange Gain Difference = N5,107,655.77





Total Allocation

ADAVI



N175,395,833.71

AJAOKUTA



N153,130,105.75

ANKPA



N196,616,848.22

BASSA



N154,321,461.42

DEKINA



N209,222,534.98

IBAJI



N161,391,459.87

IDAH



N136,383,462.16

IGALAMELA



N160,596,199.17

IJUMU



N156,022,547.20

KABBA/BUNU



N165,248,113.73

KOGI



N146,795,937.16

KOTON KARFE



N185,737,678.22

MOPA-MURO



N122,718,154.00

OFU



N179,332,112.48

OGORI/MAGONGO



N119,449,246.55

OKEHI



N175,213,445.78

OKENE



N219,593,107.54

OLAMABORO



N164,459,350.21

*Total Allocation***OMALA****N153,561,787.64****YAGBA EAST****N165,700,727.59****YAGBA WEST****N162,119,085.28**

Federation Account Allocation Committee (FAAC) January 2019 Disbursement

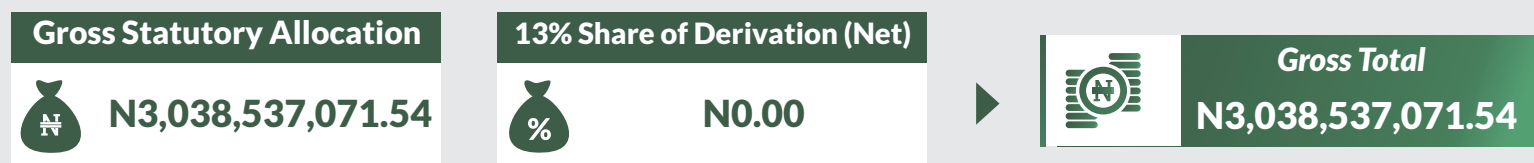
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of December, 2018 Shared in January, 2019



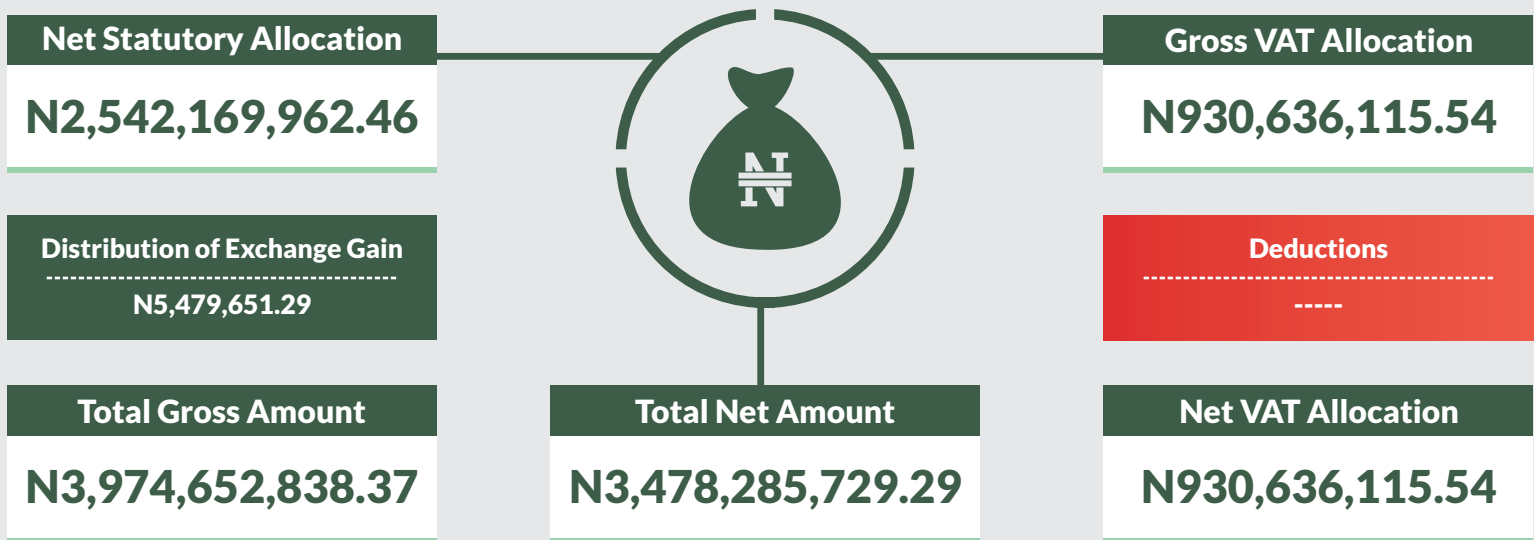
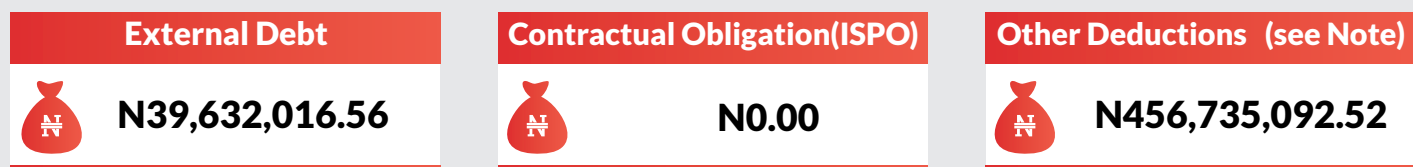
KWARA STATE

 **16**
No. of LGCs

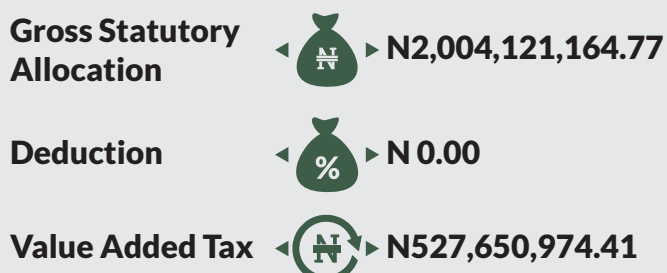
BENEFICIARIES



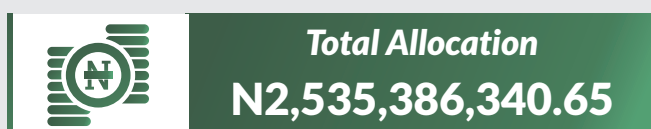
DEDUCTIONS



LGAs



Exchange Gain Difference = N3,614,201.46





Total Allocation

ASA	▶		N146,684,359.57
BARUTEN	▶		N227,003,126.99
EDU	▶		N182,144,668.47
EKITI	▶		N114,690,044.46
IFELODUN	▶		N190,706,316.32
ILORIN EAST	▶		N169,007,644.53
ILORIN SOUTH	▶		N170,747,669.31
ILORIN WEST	▶		N205,969,583.14
IREPODUN	▶		N146,714,407.89
KAI AMA	▶		N182,443,892.43
MORO	▶		N149,987,241.98
OFFA	▶		N135,202,711.84
OKE-ERO	▶		N115,491,896.09
OSIN	▶		N115,267,885.76
OYUN	▶		N130,354,114.71
PATEGI	▶		N152,970,777.13

Federation Account Allocation Committee (FAAC) January 2019 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of December, 2018 Shared in January, 2019



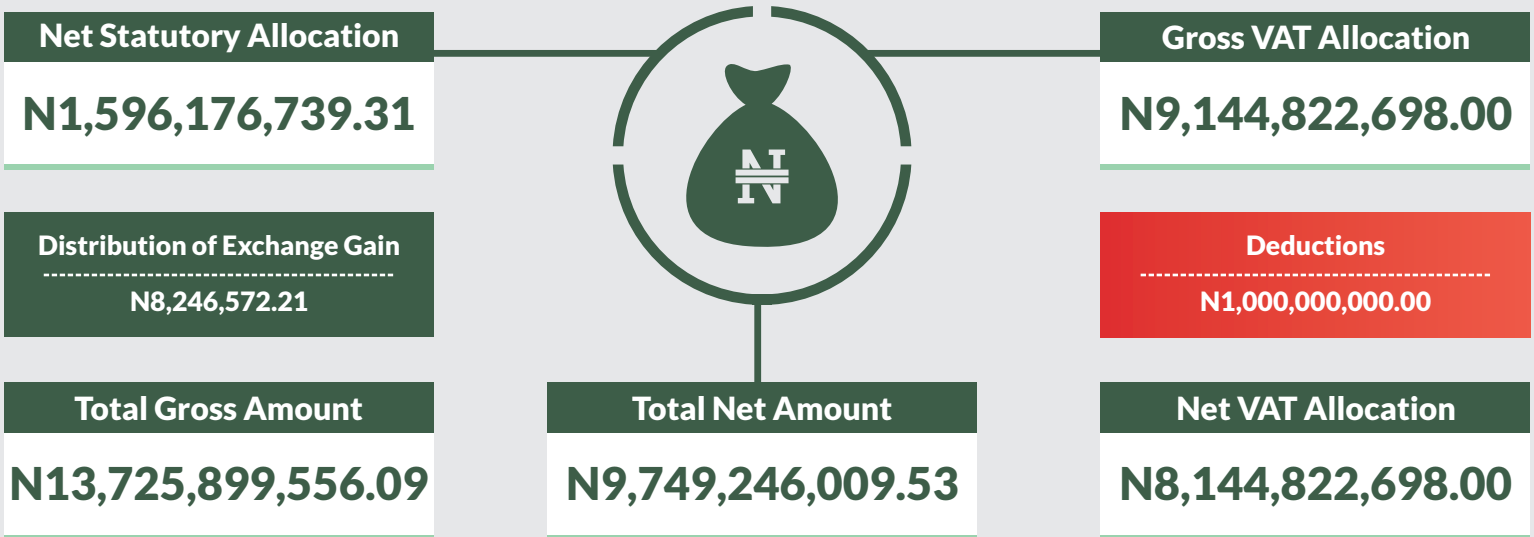
LAGOS STATE

 **20**
No. of LGCs

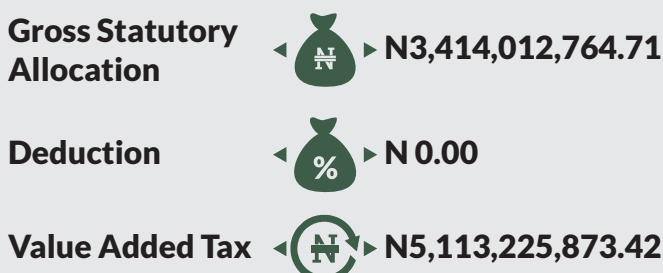
BENEFICIARIES



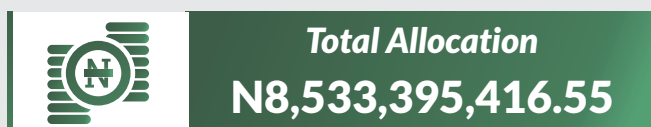
DEDUCTIONS



LGAs



Exchange Gain Difference = N6,156,778.41





Total Allocation

AGEGE



N428,373,563.73

AJEROMI/IFELODUN



N493,733,983.55

ALIMOSHO



N672,294,091.10

AMOWO-ODOFIN



N385,429,684.55

APAPA



N355,917,888.34

BADAGRY



N371,463,469.15

EPE



N356,409,960.55

ETI-OSA



N388,955,160.34

IBEJU-LEKKI



N328,381,864.15

IFAKO/IJAYE



N419,227,072.47

IKEJA



N388,510,151.37

IKORODU



N458,201,495.18

KOSOFE



N483,708,213.58

LAGOS ISLAND



N352,530,951.86

LAGOS MAINLAND



N384,024,708.80

MUSHIN



N475,504,130.61

OJO



N466,836,529.25

OSHODI/ISOLO



N472,764,060.81



Total Allocation

SOMOLU



N410,499,844.29

SURULERE



N440,628,592.88

Federation Account Allocation Committee (FAAC) January 2019 Disbursement

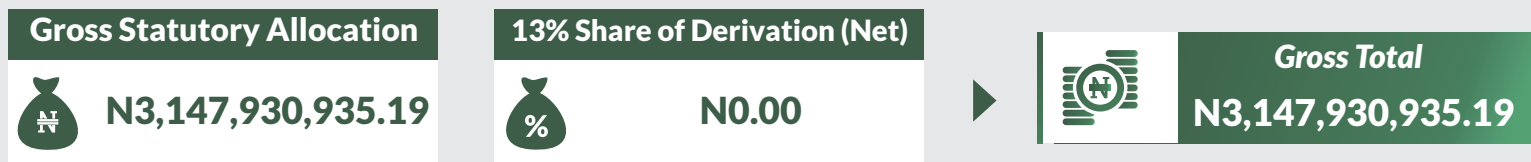
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of December, 2018 Shared in January, 2019



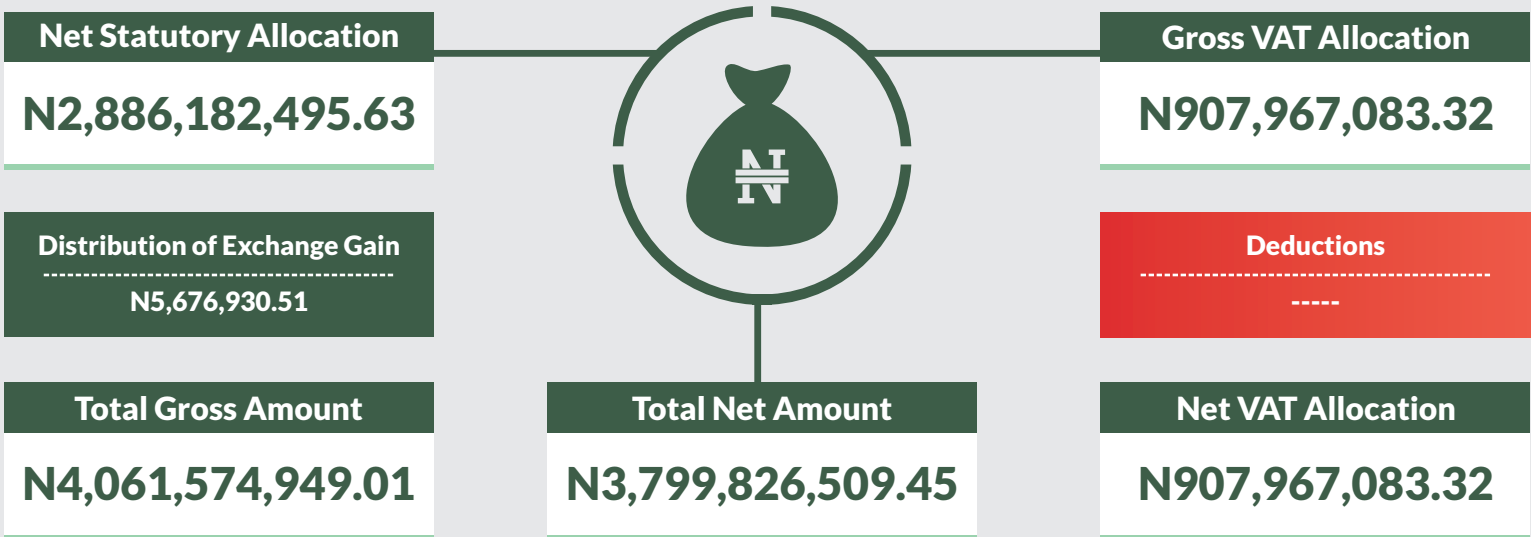
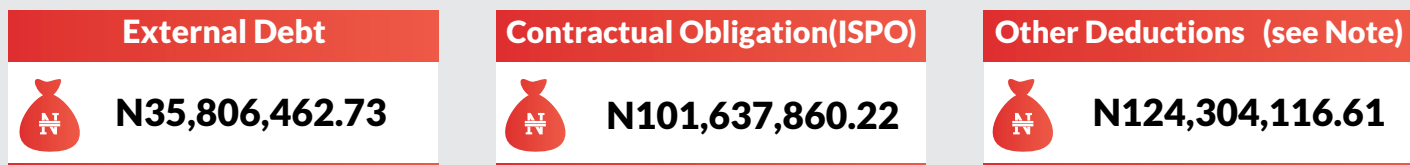
NASARAWA STATE

 **13**
No. of LGCs

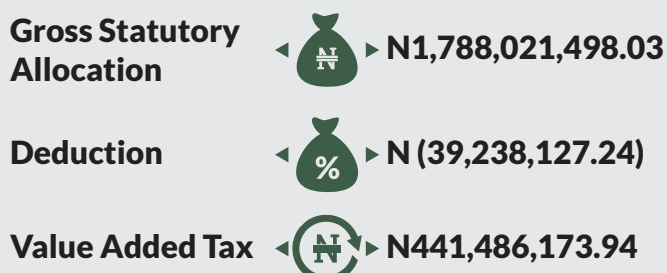
BENEFICIARIES



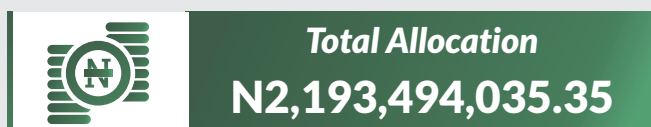
DEDUCTIONS



LGAs




Exchange Gain Difference = N3,224,490.63





Total Allocation

AKWANGA	▶		N147,266,586.81
AWE	▶		N162,274,597.34
DOMA	▶		N167,429,816.33
KARU	▶		N196,807,154.91
KEANA	▶		N141,507,508.09
KEFFI	▶		N135,606,254.62
KOKONA	▶		N152,294,192.89
LAFIA	▶		N238,238,183.40
NASARAWA	▶		N213,826,490.70
NASARAWA EGGON	▶		N168,685,289.85
OBI	▶		N162,788,466.37
TOTO	▶		N168,832,181.80
WAMBA	▶		N137,937,312.23

Federation Account Allocation Committee (FAAC) January 2019 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of December, 2018 Shared in January, 2019




NIGER STATE

 **25**
No. of LGCs

BENEFICIARIES


Gross Statutory Allocation
 **N4,043,377,127.72**


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

Gross Total
 **N4,043,377,127.72**

DEDUCTIONS

External Debt
 **N35,786,701.48**

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

Other Deductions (see Note)
 **N290,056,165.10**

Net Statutory Allocation
N3,441,902,268.76

Gross VAT Allocation
N1,115,072,586.87

Distribution of Exchange Gain

N7,291,764.48

Deductions

Total Gross Amount
N5,165,741,479.07

Total Net Amount
N4,564,266,620.11

Net VAT Allocation
N1,115,072,586.87


LGAs

Gross Statutory Allocation  **N3,309,489,869.99**

Deduction  **N 0.00**

Value Added Tax  **N849,263,025.84**

Exchange Gain Difference = N5,968,283.42

Total Allocation
 **N4,164,721,179.25**








Total Allocation

AGAIE	▶		N155,417,873.22
AGWARA	▶		N132,505,824.79
BIDA	▶		N157,362,471.57
BORGU	▶		N232,283,323.69
BOSSO	▶		N151,628,255.57
EDATI	▶		N158,870,710.78
GBAKO	▶		N149,899,310.15
GURARA	▶		N134,676,451.93
KATCHA	▶		N145,286,613.57
KONTAGORA	▶		N158,984,145.89
LAPAI	▶		N153,038,675.46
LAVUN	▶		N180,330,045.53
MAGAMA	▶		N181,754,330.17
MARIGA	▶		N198,712,314.13
MASHEGU	▶		N228,946,164.78
MINNA	▶		N157,985,402.95
MOKWA	▶		N204,327,324.32
MUYA	▶		N140,837,964.04



Total Allocation

PAIKORO	▶		N161,507,631.54
RAFI	▶		N182,799,517.62
RIJAU	▶		N173,654,997.32
SHIRORO	▶		N203,167,057.05
SULEJA	▶		N157,850,984.32
TAFA	▶		N125,927,617.55
WUSHISHI	▶		N125,927,617.55

Federation Account Allocation Committee (FAAC) January 2019 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of December, 2018 Shared in January, 2019



OGUN STATE

 **20**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,171,310,623.80**


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

Gross Total
N3,171,310,623.80

DEDUCTIONS

External Debt
 **N76,473,042.12**

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

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

Net Statutory Allocation
N1,961,506,461.71

Gross VAT Allocation
N1,199,506,597.52

Distribution of Exchange Gain
N5,719,093.08

Deductions

Total Gross Amount
N4,376,536,314.40

Total Net Amount
N3,166,732,152.31

Net VAT Allocation
N1,199,506,597.52

LGAs

Gross Statutory Allocation  **N2,360,978,107.34**

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


Value Added Tax  **N781,317,410.27**

Exchange Gain Difference =N4,257,751.81

Total Allocation
N3,030,776,319.03



Total Allocation

ABEOKUTA NORTH	▶		N156,204,507.71
ABEOKUTA SOUTH	▶		N163,697,595.89
ADO-ODO/OTA	▶		N251,296,409.90
EGBADO NORTH	▶		N160,065,519.05
EGBADO SOUTH	▶		N145,926,123.39
EWEKORO	▶		N110,411,763.97
REMO NORTH	▶		N108,518,989.36
IFO	▶		N247,396,558.43
IJEBU EAST	▶		N140,560,557.13
IJEBU NORTH	▶		N181,332,202.50
IJEBU ODE	▶		N139,670,395.25
IKENNE	▶		N126,610,817.31
IJEBU NORTH EAST	▶		N113,251,196.03
IMEKO-AFON	▶		N127,565,150.29
IPOKIA	▶		N137,343,902.95
OBAFEMI/OWODE	▶		N165,703,788.95
ODEDAAH	▶		N136,277,122.88
ODOGBOLU	▶		N129,893,090.09



Total Allocation

OGUN WATERSIDE



N120,899,355.01

SHAGAMU



N168,151,272.95

Federation Account Allocation Committee (FAAC) January 2019 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of December, 2018 Shared in January, 2019



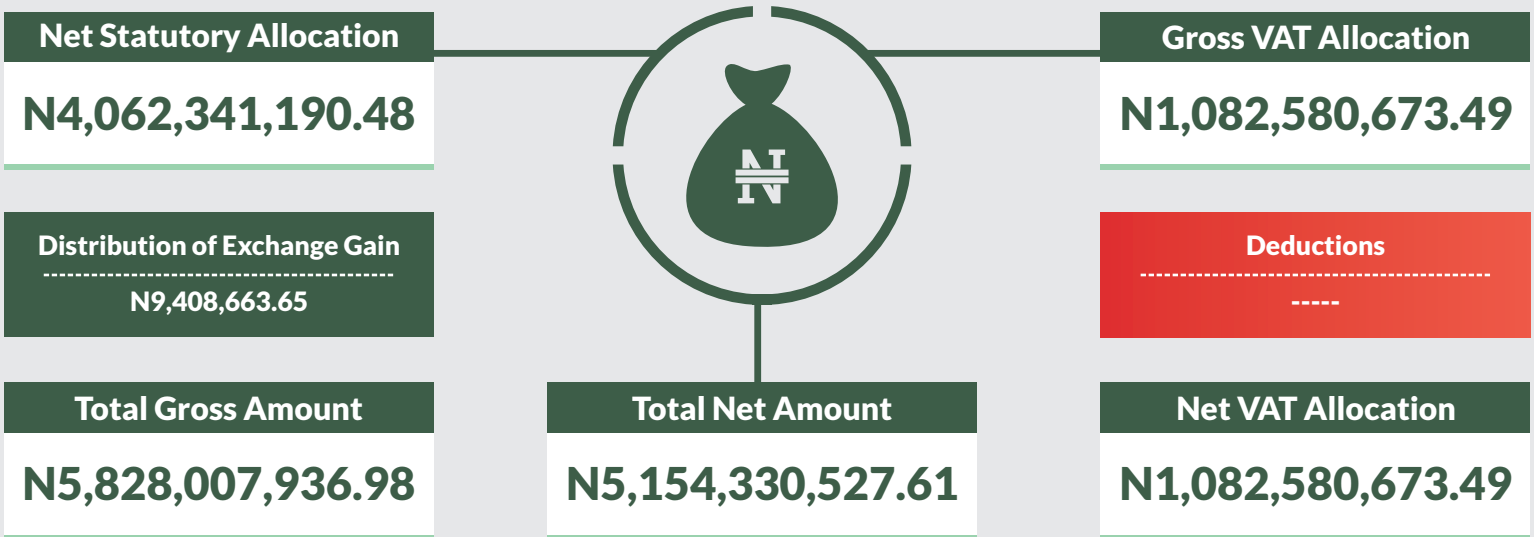
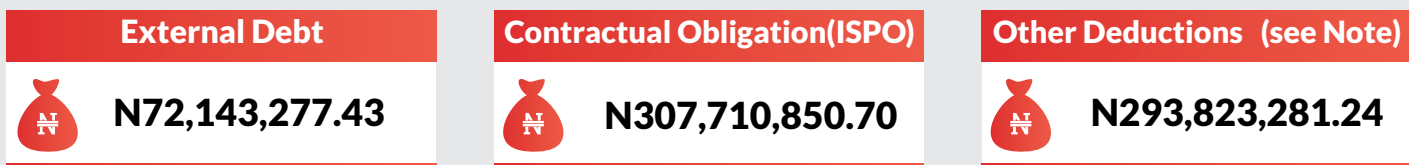
ONDO STATE

18
No. of LGCs

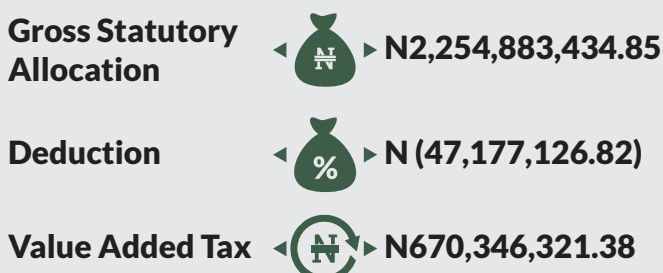
BENEFICIARIES



DEDUCTIONS



LGAs



Exchange Gain Difference =N4,066,422.30





Total Allocation

AKOKO NORTH EAST	▶		N158,798,289.28
AKOKO NORTH WEST	▶		N168,831,928.67
AKOKO SOUTH WEST	▶		N172,367,867.65
AKOKO SOUTH EAST	▶		N126,837,411.07
AKURE NORTH	▶		N135,197,612.90
AKURE SOUTH	▶		N207,585,667.86
IDANRE	▶		N143,646,527.92
IFEDORE	▶		N147,930,909.92
OKITIPUPA	▶		N175,218,310.95
ILAJE	▶		N191,064,107.80
ESE-EDO	▶		N146,175,948.74
ILE-OLUJI-OKEIGBO	▶		N151,478,042.14
IRELE	▶		N141,114,055.30
ODIGBO	▶		N174,822,930.54
ONDO EAST	▶		N117,334,714.27
ONDO WEST	▶		N191,997,030.55
OSE	▶		N152,657,926.01
OWO	▶		N179,059,770.13

Federation Account Allocation Committee (FAAC) January 2019 Disbursement

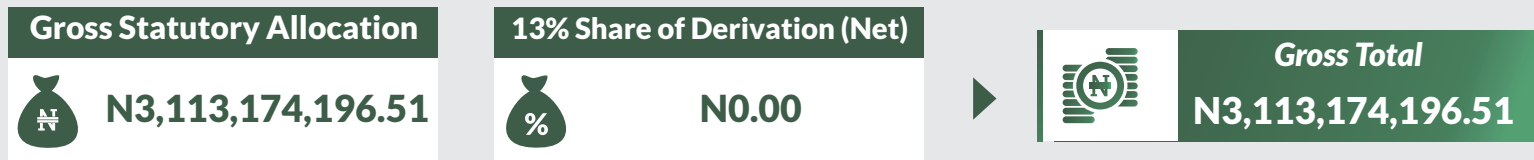
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of December, 2018 Shared in January, 2019



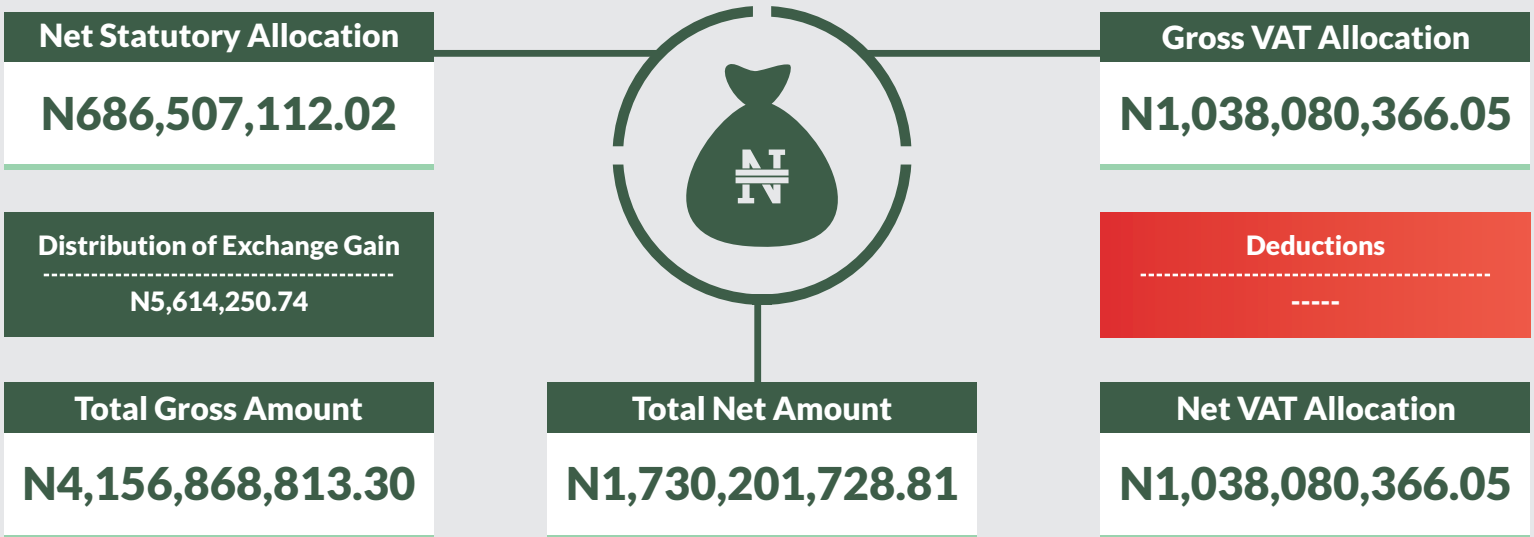
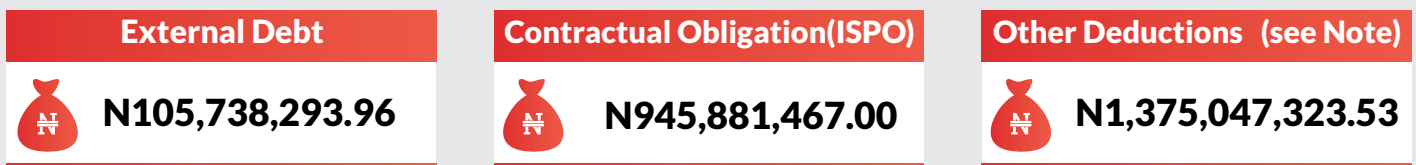
OSUN STATE

 **30**
No. of LGCs

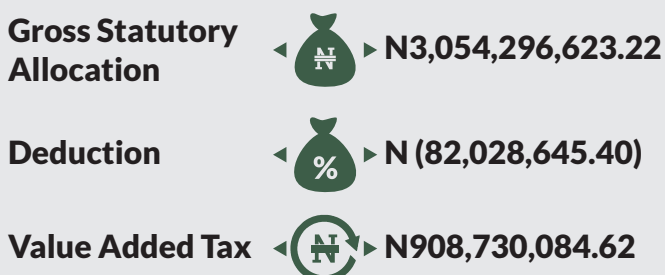
BENEFICIARIES



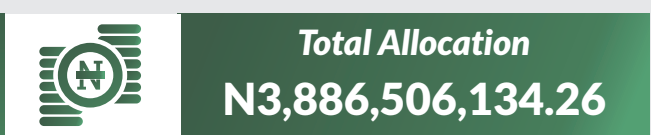
DEDUCTIONS



LGAs



Exchange Gain Difference = N5,508,071.82



*Total Allocation*

ATAKUMOSA EAST ▶

**N113,815,993.38**

ATAKUMOSA WEST ▶

**N113,517,556.18**

AIYEDADE ▶

**N141,392,434.62**

AIYEDIRE ▶

**N123,081,231.10**

BOLUWADURO ▶

**N117,435,834.40**

BORIPE ▶

**N135,338,060.63**

EDE NORTH ▶

**N114,160,830.51**

EDE SOUTH ▶

**N117,018,572.32**

EGBEDORE ▶

**N115,385,335.48**

EJIGBO ▶

**N131,872,324.86**

IFE CENTRAL ▶

**N140,441,754.85**

IFE EAST ▶

**N158,936,881.83**

IFE NORTH ▶

**N147,890,594.35**

IFE SOUTH ▶

**N131,487,125.67**

IFEDAYO ▶

**N102,425,939.22**

IFELODUN ▶

**N129,977,641.32**

ILA ▶

**N115,187,793.16**

ILESHE EAST ▶

**N122,305,319.73**



Total Allocation

ILESHA WEST



N127,773,971.87

IREPODUN



N127,885,331.62

IREWOLE



N137,825,368.27

ISOKAN



N124,908,269.49

IWO



N153,846,289.20

OBOKUN



N127,808,854.19

ODO-OTIN



N160,859,528.26

OLA-OLUWA



N115,083,611.48

OLORUNDA



N137,998,272.64

ORIADE



N139,571,369.01

OROLU



N123,259,798.79

OSOGBO



N138,014,245.84

Federation Account Allocation Committee (FAAC) January 2019 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of December, 2018 Shared in January, 2019



OYO STATE

33
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation
 N3,828,592,584.97

13% Share of Derivation (Net)
 N0.00

Gross Total
 N3,828,592,584.97

DEDUCTIONS

External Debt
 N129,931,487.51

Contractual Obligation (ISPO)
 N99,912,935.00

Other Deductions (see Note)
 N456,465,659.18

Net Statutory Allocation
N3,142,282,503.28

Gross VAT Allocation
N1,638,258,068.54

Distribution of Exchange Gain

N6,904,425.32

Deductions

Total Gross Amount
N5,473,755,078.82

Total Net Amount
N4,787,444,997.13

Net VAT Allocation
N1,638,258,068.54

LGAs

Gross Statutory Allocation **N3,852,756,880.73**

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

Value Added Tax **N1,330,982,436.06**

Exchange Gain Difference = N6,948,002.84

Total Allocation
 N5,106,998,738.18



Total Allocation

AFIJIO



N140,908,314.08

AKINYELE



N163,553,503.09

ATIBA



N160,053,382.40

ATISBO



N164,504,436.90

EGBEDA



N178,808,564.34

IBADAN NORTH



N184,332,161.02

IBADAN NORTH EAST



N197,535,844.54

IBADAN NORTH WEST



N145,558,327.19

IBADAN SOUTH EAST



N174,126,856.10

IBADAN SOUTH WEST



N181,399,057.23

IBARAPA CENTRAL



N130,894,881.14

IBARAPA NORTH



N134,956,837.71

IDO



N133,102,791.35

SAKI WEST



N194,361,038.95

IFELOJU



N135,471,177.12

IREPO



N140,789,595.11

ISEYIN



N183,151,719.90

ITESIWAJU



N155,032,944.46



Total Allocation

IWAJOWA



N143,315,852.77

OLORUNSOGO



N131,066,609.47

KAJOLA



N163,131,602.33

LAGELU



N150,210,191.75

OGBOMOSHO NORTH



N157,911,265.00

OGBOMOSHO SOUTH



N133,825,228.71

OGO-OLUWA



N122,664,072.25

OLUYOLE



N162,736,163.60

ONA-ARA



N178,228,527.22

ORELOPE



N135,323,726.13

ORI IRE



N159,391,249.56

OYO EAST



N138,307,248.25

OYO WEST



N139,659,493.79

SAKI EAST



N137,265,628.76

IFEDAPO



N155,420,445.95

Federation Account Allocation Committee (FAAC) January 2019 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of December, 2018 Shared in January, 2019



PLATEAU STATE

 **17**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,564,545,863.61**


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

Gross Total
N3,564,545,863.61

DEDUCTIONS

External Debt
 **N23,153,960.87**

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

Other Deductions (see Note)
 **N519,359,488.18**

Net Statutory Allocation
N2,412,117,802.48

Gross VAT Allocation
N1,020,235,993.06

Distribution of Exchange Gain
N6,428,247.50

Deductions

Total Gross Amount
N4,591,210,104.17

Total Net Amount
N3,438,782,043.04

Net VAT Allocation
N1,020,235,993.06

LGAs

Gross Statutory Allocation  **N2,415,162,348.94**

Deduction  **N 0.00**

Value Added Tax  **N610,812,121.03**

Exchange Gain Difference =N4,355,466.85

Total Allocation
N3,030,329,936.81



Total Allocation

BARKIN LADI	▶		N176,170,137.67
BASSA	▶		N178,246,336.99
BOKKOS	▶		N177,016,265.16
JOS EAST	▶		N136,155,213.15
JOS NORTH	▶		N240,689,790.23
JOS SOUTH	▶		N206,478,477.92
KANAM	▶		N176,488,295.79
KANKE	▶		N156,659,833.25
LANGTANG NORTH	▶		N161,276,343.59
LANGTANG SOUTH	▶		N152,174,902.88
MANGU	▶		N212,458,319.51
MIKANG	▶		N143,005,266.06
PANKSHIN	▶		N187,895,549.75
QUAN-PAN	▶		N188,056,760.25
RIYOM	▶		N151,560,099.02
SHENDAM	▶		N189,914,412.91
WASE	▶		N196,083,932.68

Federation Account Allocation Committee (FAAC) January 2019 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of December, 2018 Shared in January, 2019



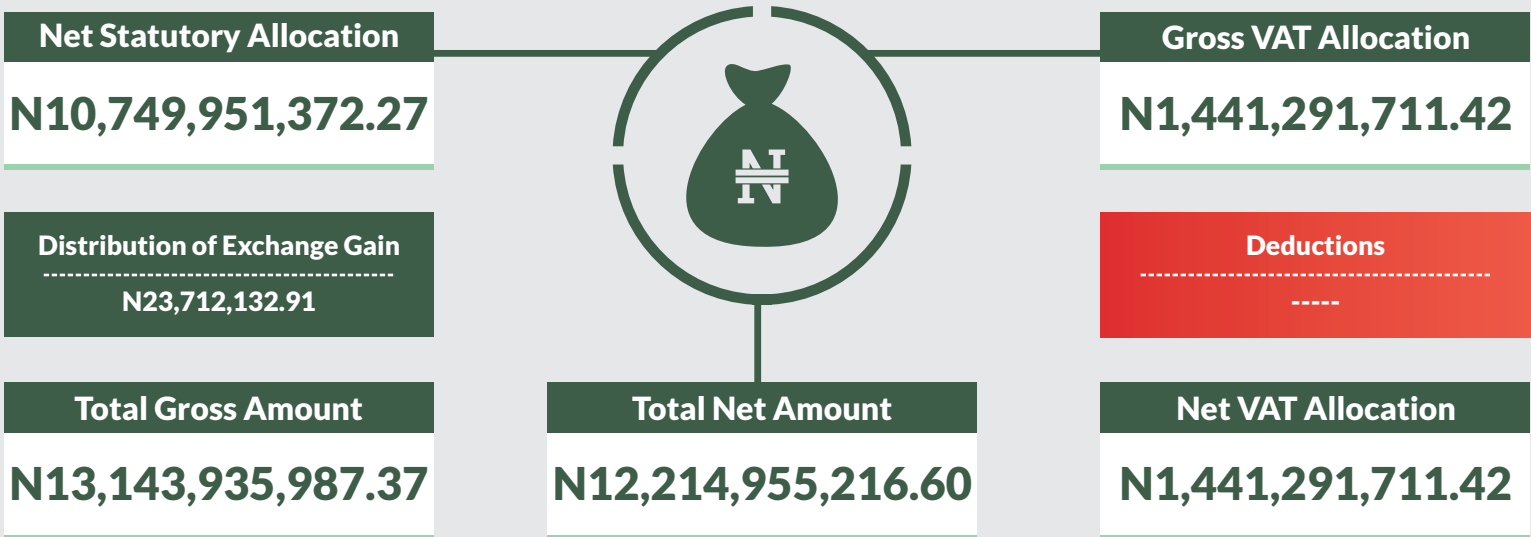
RIVERS STATE

 **23**
No. of LGCs

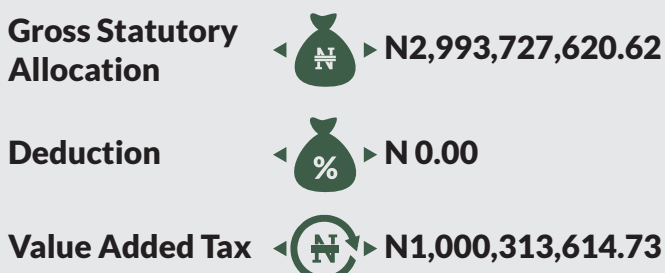
BENEFICIARIES



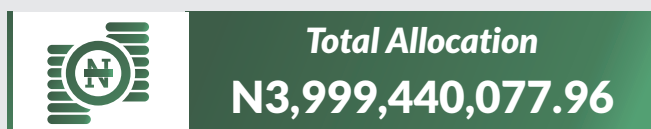
DEDUCTIONS



LGAs



Exchange Gain Difference = N5,398,842.61





Total Allocation

AHOADA	▶		N147,011,546.96
AHOADA WEST	▶		N179,893,313.57
AKUKUTORU	▶		N162,504,701.99
ANDONI	▶		N174,866,785.05
ASARITORU	▶		N166,025,117.19
BONNY	▶		N165,660,493.47
DEGEMA	▶		N178,453,241.44
ELEME	▶		N170,025,912.89
EMOHUA	▶		N164,867,009.34
ETCHE	▶		N189,569,298.50
GONAKA	▶		N172,282,362.22
IKWERRE	▶		N163,928,656.53
KHANA	▶		N194,538,439.04
OBIO/AKPOR	▶		N239,720,911.30
OBUA/ODUAL	▶		N192,070,203.08
OGBA/EGBEMA/NDONI	▶		N193,456,652.78
OGU/BOLO	▶		N132,665,179.15
OKRIKA	▶		N166,433,044.85



Total Allocation

OMUMMA



N132,055,559.26

OPOBO/NKORO



N143,740,888.20

OYIGBO



N145,115,439.66

PORT HARCOURT



N268,972,906.51

TAI



N155,582,415.01

Federation Account Allocation Committee (FAAC) January 2019 Disbursement

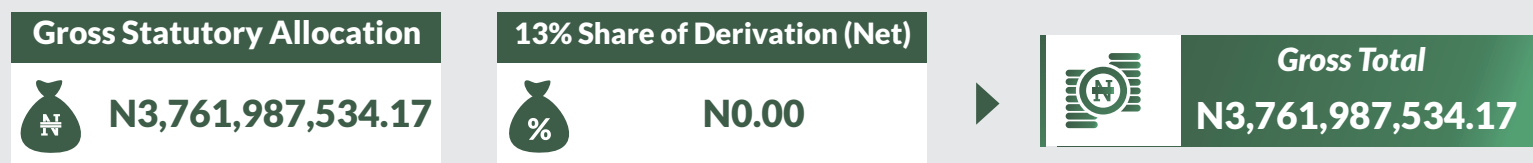
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of December, 2018 Shared in January, 2019



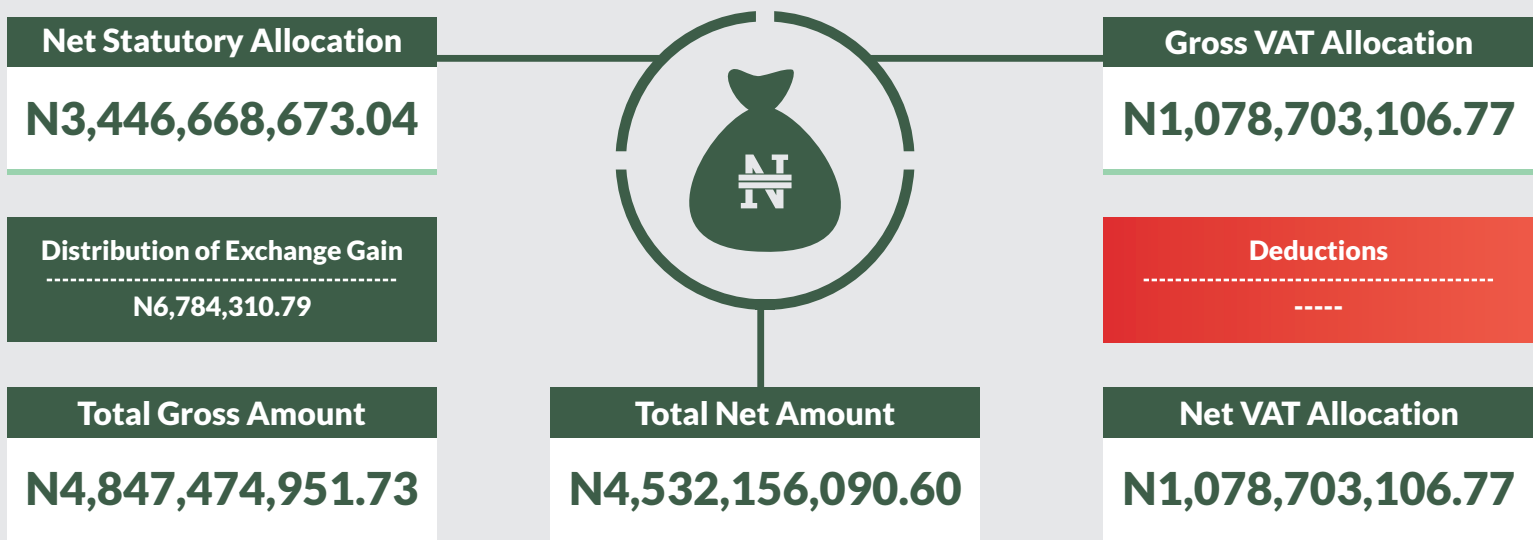
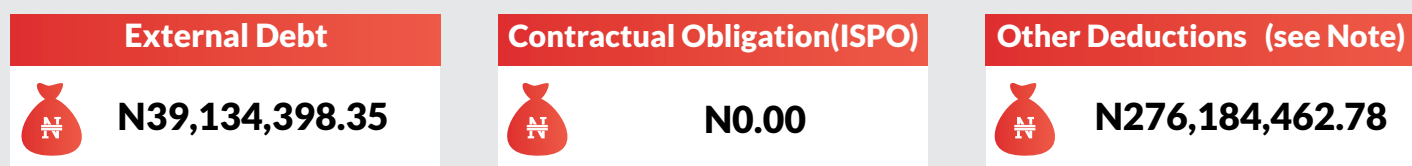
SOKOTO STATE

 **23**
No. of LGCs

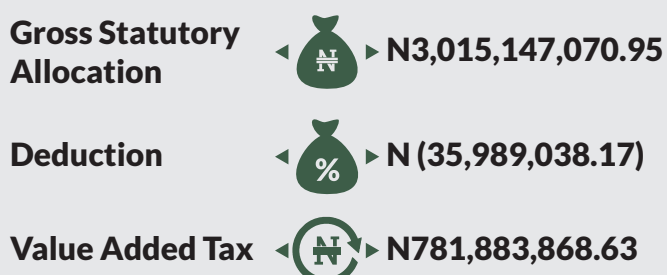
BENEFICIARIES



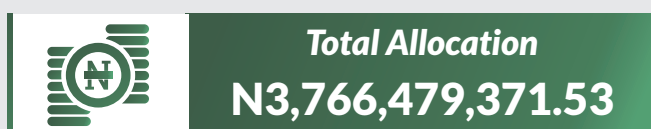
DEDUCTIONS



LGAs




Exchange Gain Difference = N5,437,470.12





Total Allocation

BINJI	▶		N140,725,507.41
BODINGA	▶		N161,372,530.59
DANGE-SHUNI	▶		N172,693,154.03
GADA	▶		N188,410,092.19
GORONYO	▶		N174,750,926.68
GUDU	▶		N155,240,943.20
GWADABAWA	▶		N183,224,798.24
ILLELA	▶		N155,988,583.32
ISA	▶		N172,068,953.59
KEBBE	▶		N156,845,323.95
KWARE	▶		N148,281,450.45
RABAH	▶		N171,844,165.24
SABON BIRNI	▶		N182,984,925.79
SHAGARI	▶		N164,710,322.53
SILAME	▶		N147,070,419.27
SOKOTO NORTH	▶		N169,599,426.50
SOKOTO SOUTH	▶		N165,781,193.42
TAMBUWAL	▶		N183,626,699.71



Total Allocation

TANGAZA	▶		N164,130,859.75
TURETA	▶		N148,673,297.00
WAMAKKO	▶		N160,538,016.55
WURNO	▶		N154,485,496.80
YABO	▶		N143,432,285.32

Federation Account Allocation Committee (FAAC) January 2019 Disbursement

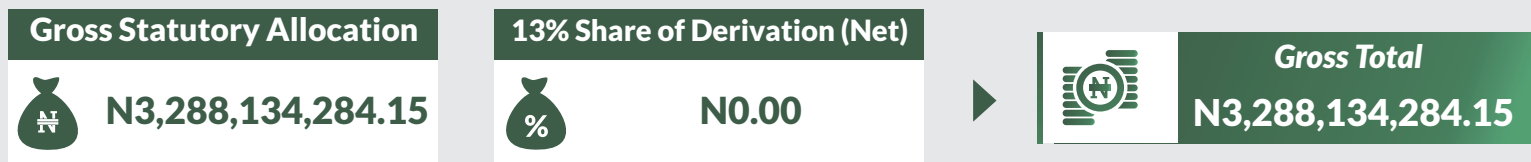
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of December, 2018 Shared in January, 2019



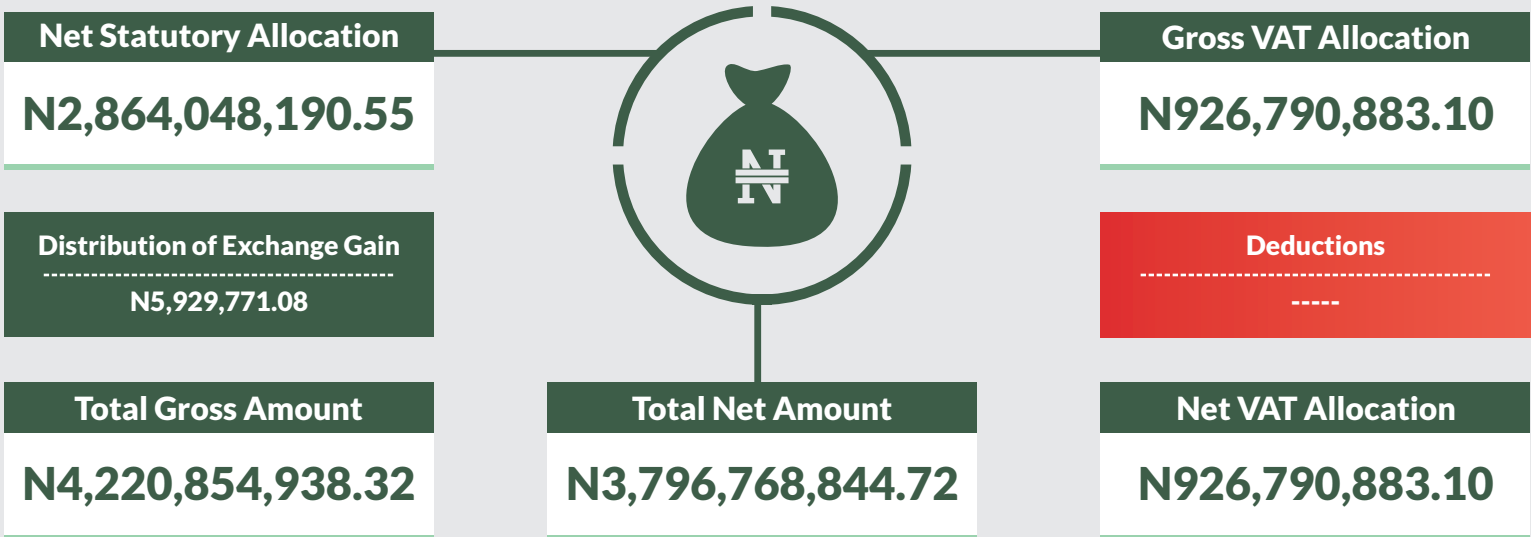
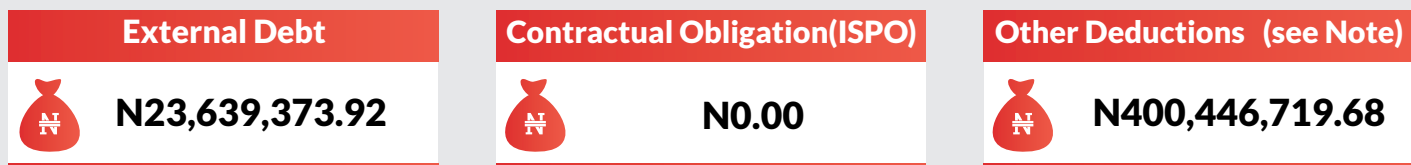
TARABA STATE

 **16**
No. of LGCs

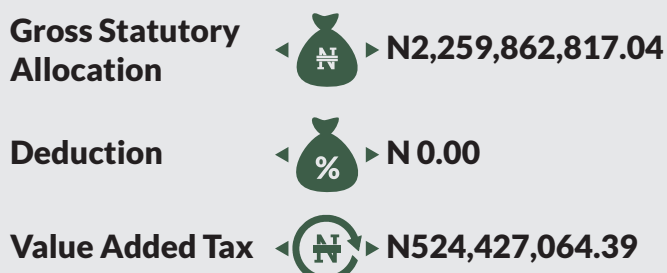
BENEFICIARIES



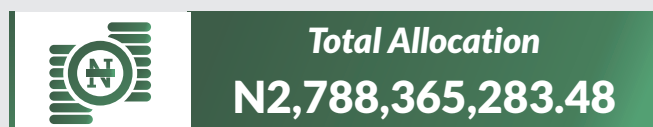
DEDUCTIONS



LGAs





Exchange Gain Difference =N4,075,402.04





Total Allocation

ARDO KOLA	▶		N142,120,822.10
BALI	▶		N231,678,300.56
DONGA	▶		N165,436,491.39
GASHAKA	▶		N187,947,878.08
GASSOL	▶		N 212,131,481.07
IBI	▶		N147,615,310.84
JALINGO	▶		N147,114,475.06
KARIM LAMIDU	▶		N214,466,196.50
KURMI	▶		N155,629,655.05
LAU	▶		N146,282,752.25
SARDAUNA	▶		N213,126,865.19
TAKUM	▶		N170,285,204.32
USSA	▶		N149,202,667.26
WUKARI	▶		N209,909,790.53
YORRO	▶		N141,552,352.10
ZING	▶		N153,865,041.18

Federation Account Allocation Committee (FAAC) January 2019 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of December, 2018 Shared in January, 2019



YOBE STATE

 **17**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,389,644,350.84**


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

Gross Total
N3,389,644,350.84

DEDUCTIONS

External Debt
 **N36,710,724.21**

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

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

Net Statutory Allocation
N3,262,961,031.04

Gross VAT Allocation
N978,114,211.35

Distribution of Exchange Gain
N6,112,832.79

Deductions


Total Gross Amount
N4,373,871,394.98

Total Net Amount
N4,247,188,075.18

Net VAT Allocation
N978,114,211.35

LGAs

Gross Statutory Allocation  **N2,272,094,014.07**

Deduction  **N 0.00**

Value Added Tax  **N574,058,755.44**

Exchange Gain Difference =N4,097,459.60

Total Allocation
N2,850,250,229.10



Total Allocation

BADE	▶		N160,371,526.29
BURSARI	▶		N171,617,857.41
DAMATURU	▶		N147,332,590.38
FIKA	▶		N164,887,223.99
FUNE	▶		N229,553,203.28
GEIDAM	▶		N187,653,850.96
GUJBA	▶		N173,591,294.10
GULAMI	▶		N153,255,605.38
JAKUSKO	▶		N201,229,387.94
KARASUWA	▶		N144,990,628.09
MACHINA	▶		N136,917,888.35
NANGERE	▶		N146,655,213.86
NGURU	▶		N161,413,539.07
POTISKUM	▶		N178,133,460.77
TARMUA	▶		N158,693,654.63
YUNUSARI	▶		N167,671,271.18
YUSUFARI	▶		N166,282,033.41

Federation Account Allocation Committee (FAAC) January 2019 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of December, 2018 Shared in January, 2019



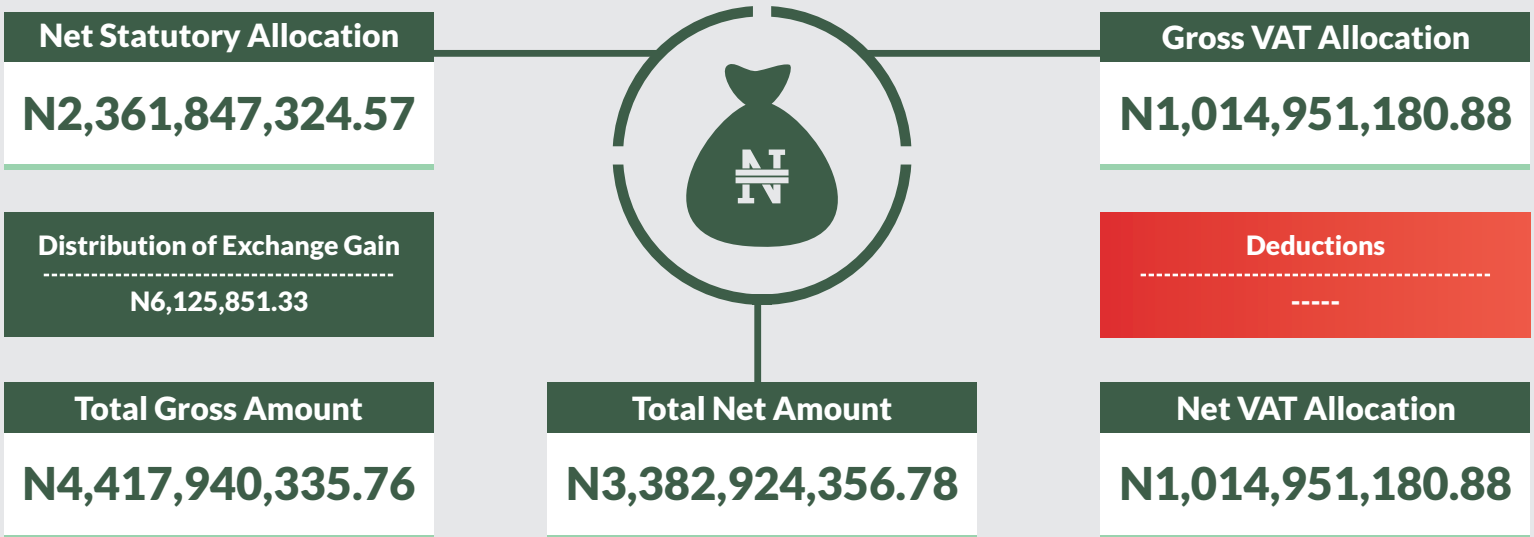
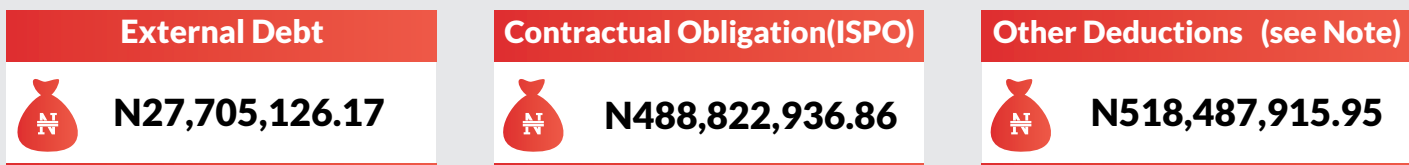
ZAMFARA STATE

 **14**
No. of LGCs

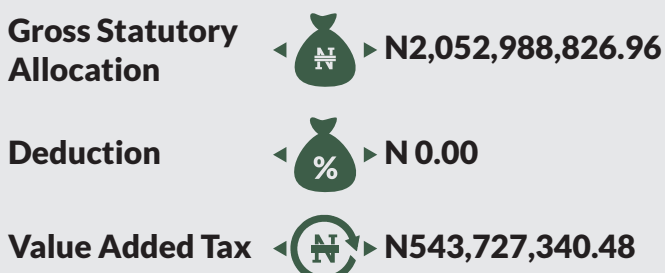
BENEFICIARIES



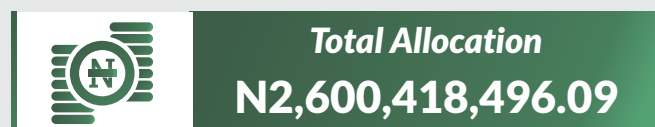
DEDUCTIONS



LGAs



Exchange Gain Difference = N3,702,328.65





Total Allocation

ANKA	▶		N158,737,639.61
BAKURA	▶		N157,960,189.71
BUKKUYUM	▶		N181,816,622.83
BUNGUDU	▶		N200,162,762.79
GUMMI	▶		N175,616,590.67
GUSAU	▶		N242,522,220.89
KAURA NAMODA	▶		N188,764,532.63
KIYAWA	▶		N167,733,138.09
MARADUN	▶		N180,834,999.00
MARU	▶		N232,654,042.24
SHINKAFI	▶		N150,124,549.66
TALATA MAFARA	▶		N174,239,837.55
TSAFE	▶		N186,056,323.25
ZURMI	▶		N203,195,047.16

Appendix

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of December, 2018 Shared in January, 2019

S/n	Beneficiaries	Statutory ₦	Exchange Gain Difference ₦	VAT ₦	Total ₦
1	FGN (see Table II)	255,202,379,862.42	460,228,069.10	14,509,435,113.92	270,172,043,045.44
2	State (see Table III)	129,442,057,515.64	233,433,827.00	48,364,783,713.06	178,040,275,055.70
3	LGCs (see Table IV)	99,794,400,629.57	179,967,695.97	33,855,348,599.14	133,829,716,924.68
4	13% Derivation Fund	45,523,603,589.68	102,899,958.58	-	45,626,503,548.26
5	Cost of Collection - NCS	4,395,018,135.02	-	292,324,887.94	4,687,343,022.96
6	Cost of Collection - DPR	4,037,004,011.49	-	-	4,037,004,011.49
7	Cost of Collections - FIRS	5,065,621,321.17	-	3,738,073,754.81	8,803,695,075.98
8	Refund to FIRS	4,000,000,000.00	-	-	4,000,000,000.00
9	Refund to DPR	3,000,000.00	-	-	3,000,000.00
	Total	547,463,085,064.99	976,529,550.65	100,759,966,068.86	649,199,580,684.50

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of December, 2018 Shared in January, 2019

S/n	Beneficiaries	1 Gross Statutory Allocation	2 Less Deductions	3 Net Statutory Allocation	4=2-3 Exchange Gain Difference	5 VAT	6 Total Net Amount
		=N=	=N=	=N=	=N=	=N=	=N=
1	FGN (CRF Account)	234,952,836,433.70	32,346,490,344.08	202,606,346,089.62	423,710,352.15	13,542,139,439.66	216,572,195,881.43
2	Share of Derivation & Ecology	4,844,388,380.08	38,895,290	4,805,493,089.63	8,736,295.92	-	4,814,229,385.55
3	Stabilization	2,422,194,190.04	-	2,422,194,190.04	4,368,147.96	-	2,426,562,338.00
4	Development of Natural Resources	8,138,572,478.53	-	8,138,572,478.53	14,676,977.15	-	8,153,249,455.68
5	FCT-Abuja	4,844,388,380.08	-	4,844,388,380.08	8,736,295.92	967,295,674.26	5,820,420,350.26
	Sub-total	255,202,379,862.42	32,385,385,634.53	222,816,994,227.89	460,228,069.10	14,509,435,113.92	237,786,657,410.91

Source: Office of the Accountant-General of the Federation

The above information is also available on the Federal Ministry of Finance website www.fmf.gov.ng and Office of Accountant-General of the Federation website www.oagf.gov.ng. In addition, you would find on these websites details of the Capital and Recurrent allocations to all arms of Government including Federal Ministries and Agencies. The Budget Office website www.budgetoffice.gov.ng also contains information about the Budget.

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, 2018 Shared in January, 2019

1	2	3	4	5	6=4+5	7	8	9	10=6-(7+8+9)	11	12	13	14	15=6+11+12	16=10+11+14
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total	Deductions			Net Statutory Allocation	Distribution of Exchange Gain	Gross VAT Allocation	Deduction	Net VAT Allocation	Total Gross Amount	Total Net Amount
						External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)							
			=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=
1	ABIA	17	3,196,356,122.53	580,901,809.98	3,777,257,932.51	40,648,992.87	0.00	429,919,971.55	3,306,688,968.09	7,156,167.63	983,714,405.17	-	983,714,405.17	4,768,128,505.31	4,297,559,540.89
2	ADAMAWA	21	3,400,373,248.57	-	3,400,373,248.57	52,555,531.76	0.00	461,215,592.50	2,886,602,124.31	6,132,181.12	1,011,469,200.96	-	1,011,469,200.96	4,417,974,630.65	3,904,203,506.39
3	AKWA IBOM	31	3,431,972,649.94	11,050,237,400.25	14,482,210,050.19	110,724,577.25	0.00	1,052,339,532.95	13,319,145,939.99	31,885,934.47	1,105,925,638.53	-	1,105,925,638.53	15,620,021,623.19	14,456,957,512.99
4	ANAMBRA	21	3,394,003,049.61	-	3,394,003,049.61	46,844,107.66	0.00	89,972,595.59	3,257,186,346.36	6,120,693.20	1,151,192,893.41	-	1,151,192,893.41	4,551,316,636.22	4,414,499,932.97
5	BAUCHI	20	4,083,099,381.12	-	4,083,099,381.12	77,411,533.06	201,255,000.00	508,776,788.11	3,295,656,059.95	7,363,398.98	1,167,358,943.58	-	1,167,358,943.58	5,257,821,723.69	4,470,378,402.52
6	BAYELSA	8	3,020,332,993.53	8,283,189,502.36	11,303,522,495.88	34,374,598.38	421,546,663.22	1,091,938,012.73	9,755,663,221.55	23,478,595.25	950,659,665.05	-	950,659,665.05	12,277,660,756.18	10,729,801,481.85
7	BENUE	23	3,828,169,617.81	-	3,828,169,617.81	26,890,502.87	103,855,987.23	423,541,958.63	3,273,881,169.08	6,903,662.55	1,124,630,833.35	-	1,124,630,833.35	4,959,704,113.71	4,405,415,664.98
8	BORNO	27	4,241,063,306.18	-	4,241,063,306.18	17,817,212.46	0.00	323,071,065.26	3,900,175,028.46	7,648,268.71	1,123,572,974.34	-	1,123,572,974.34	5,372,284,549.22	5,031,396,271.50
9	CROSS RIVER	18	3,432,557,943.25	-	3,432,557,943.25	229,323,337.36	633,134,951.92	650,454,311.91	1,919,645,342.06	6,190,222.50	982,858,280.58	-	982,858,280.58	4,421,606,446.32	2,908,693,845.13
10	DELTA	25	3,465,925,734.07	13,736,423,220.24	17,202,348,954.31	28,517,846.08	0.00	1,145,011,172.37	16,028,819,935.86	38,190,656.36	1,293,629,921.40	-	1,293,629,921.40	18,534,169,532.07	17,360,640,513.62
11	EBONYI	13	3,053,867,992.14	-	3,053,867,992.14	40,165,282.68	0.00	385,144,942.21	2,628,557,767.25	5,507,298.84	966,107,657.92	-	966,107,657.92	4,025,482,948.90	3,600,172,724.01
12	EDO	18	3,191,781,493.41	1,559,724,945.13	4,751,506,438.54	81,885,066.11	0.00	390,751,098.76	4,278,870,273.67	9,072,533.53	1,097,854,351.99	-	1,097,854,351.99	5,858,433,324.06	5,385,797,159.19
13	EKITI	16	3,052,144,712.23	-	3,052,144,712.23	53,517,269.53	102,458,000.01	424,531,814.40	2,471,637,628.29	5,024,191.10	942,584,868.59	-	942,584,868.59	4,000,233,771.92	3,419,726,687.98
14	ENUGU	17	3,432,854,196.17	-	3,432,854,196.17	50,530,281.38	0.00	206,468,378.89	3,175,855,535.90	6,190,756.76	1,035,501,307.99	-	1,035,501,307.99	4,474,546,260.92	4,217,547,600.65
15	GOMBE	11	3,215,244,970.94	-	3,215,244,970.94	39,706,122.23	533,792,423.91	245,289,219.29	2,396,457,205.51	5,798,323.61	929,360,700.18	-	929,360,700.18	4,150,403,994.73	3,331,616,229.30
16	IMO	27	3,549,065,823.10	757,101,736.38	4,306,167,559.48	52,664,688.55	0.00	820,323,934.64	3,433,178,936.29	8,171,544.11	1,101,228,933.87	-	1,101,228,933.87	5,415,568,037.46	4,542,579,414.27
17	JIGAWA	27	3,817,349,519.03	-	3,817,349,519.03	29,622,753.04	0.00	163,223,611.96	3,624,503,154.03	6,884,149.74	1,195,556,819.73	-	1,195,556,819.73	5,019,790,488.50	4,826,944,123.50
18	KADUNA	23	4,472,468,959.15	-	4,472,468,959.15	210,872,746.86	0.00	203,254,936.77	4,058,341,275.52	8,065,582.12	1,462,232,220.66	-	1,462,232,220.66	5,942,766,761.93	5,528,639,078.30
19	KANO	44	5,414,421,594.47	-	5,414,421,594.47	60,596,047.79	0.00	418,085,640.98	4,935,739,905.70	9,764,285.10	1,848,153,484.35	-	1,848,153,484.35	7,272,339,363.93	6,793,657,675.16
20	KATSINA	34	4,196,022,641.53	-	4,196,022,641.53	103,053,776.65	0.00	223,521,874.34	3,869,446,990.54	7,567,043.06	1,296,070,864.00	-	1,296,070,864.00	5,499,660,548.60	5,173,084,897.61
21	KEBBI	21	3,604,404,383.25	-	3,604,404,383.25	42,644,052.90	0.00	264,239,440.81	3,297,520,889.54	6,500,127.74	1,028,554,150.22	-	1,028,554,150.22	4,639,458,661.20	4,332,575,167.49
22	KOGI	21	3,772,723,254.16	-	3,772,723,254.16	30,161,047.21	117,593,824.10	399,556,241.96	3,225,412,140.89	6,803,671.42	1,049,554,321.30	-	1,049,554,321.30	4,829,081,246.88	4,281,770,133.61
23	KWARA	16	3,038,537,071.54	-	3,038,537,071.54	39,632,016.56	0.00	456,735,092.52	2,542,169,962.46	5,479,651.29	930,636,115.54	-	930,636,115.54	3,974,652,838.37	3,478,285,729.29
24	LAGOS	20	4,572,830,285.87	-	4,572,830,285.87	976,653,546.56	2,000,000,000.00	-	1,596,176,739.31	8,246,572.21	9,144,822,698.00	1,000,000,000.00	8,144,822,698.00	13,725,899,556.09	9,749,246,009.53
25	NASSARAWA	13	3,147,930,935.19	-	3,147,930,935.19	35,806,462.73	101,637,860.22	124,304,116.61	2,886,182,495.63	5,676,930.51	907,967,083.32	-	907,967,083.32	4,061,574,949.01	3,799,826,509.45
26	NIGER	25	4,043,377,127.72	-	4,043,377,127.72	35,786,701.48	275,631,992.38	290,056,165.10	3,441,902,268.76	7,291,764.48	1,115,072,586.87	-	1,115,072,586.87	5,165,741,479.07	4,564,266,620.11
27	OGUN	20	3,171,310,623.80	-	3,171,310,623.80	76,473,042.12	0.00	1,133,331,119.97	1,961,506,461.71	5,719,093.08	1,199,506,597.52	-	1,199,506,597.52	4,376,536,314.40	3,166,732,152.31
28	ONDO	18	3,177,593,345.31	1,558,425,254.54	4,736,018,599.85	72,143,277.43	307,710,850.70	293,823,281.24	4,062,341,190.48	9,408,663.65	1,082,580,673.49	-	1,082,580,673.49	5,828,007,936.98	5,154,330,527.61
29	OSUN	30	3,113,174,196.51	-	3,113,174,196.51	105,738,293.96	945,881,467.00	1,375,047,323.53	686,507,112.02	5,614,250.74	1,038,080,366.05	-	1,038,080,366.05	4,156,868,813.30	1,730,201,728.81
30	OYO	33	3,828,592,584.97	-	3,828,592,584.97	129,931,487.51	99,912,935.00	456,465,659.18	3,142,282,503.28	6,904,425.32	1,638,258,068.54	-	1,638,258,068.54	5,473,755,078.82	4,787,444,997.13
31	PLATEAU	17	3,564,545,863.61	-	3,564,545,863.61	23,153,960.87	609,914,612.08	519,359,488.18	2,412,117,802.48	6,428,247.50	1,020,235,993.06	-	1,020,235,993.06	4,591,210,104.17	3,438,782,043.04
32	RIVERS	23	3,681,332,422.25	7,997,599,720.80	11,678,932,143.04	57,270,901.29	0.00	871,709,869.48	10,749,951,372.27	23,712,132.91	1,441,291,711.42	-	1,441,291,711.42	13,143,935,987.37	12,214,955,216.60
33	SOKOTO	23	3,761,987,534.17	-	3,761,987,534.17	39,134,398.35	0.00	276,184,462.78	3,446,668,673.04	6,784,310.79	1,078,703,106.77	-	1,078,703,106.77	4,847,474,951.73	4,532,156,090.60
34	TARABA	16	3,288,134,284.15	-	3,288,134,284.15	23,639,373.92	0.00	400,446,719.68	2,864,048,190.55	5,929,771.08	926,790,883.10	-	926,790,883.10	4,220,854,938.32	3,796,768,844.72
35	YOBE	17	3,389,644,350.84	-	3,389,644,350.84	36,710,724.21	0.00	89,972,595.59	3,262,961,031.04	6,112,832.79	978,114,211.35	-	978,114,211.35	4,373,871,394.98	4,247,188,075.18
36	ZAMFARA	14	3,396,863,303.55	-	3,396,863,303.55	27,705,126.17	488,822,936.86	518,487,915.95	2,361,847,324.57	6,125,851.33	1,014,951,180.88	-	1,014,951,180.88	4,417,940,335.76	3,382,924,356.78
	Total (States)		129,442,057,515.64	45,523,603,589.68	174,965,661,105.32	3,140,306,687.84	6,943,149,504.63	17,126,555,946.42	147,755,648,966.43	336,333,785.58	48,364,783,713.06	1,000,000,000.00	47,364,783,713.06	223,666,778,603.95	195,456,766,465.06

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the month of December,2018 Shared in January, 2019

	1	2	3	4	5	6	7(3+4+5+6)
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	Exchange Gain Allocation	Deduction	Value Added Tax	Total Net Amount
			₦	₦	₦	₦	₦
1	ABIA	17	2,071,349,456.83	3,735,439.93	-	585,571,447.79	2,660,656,344.56
2	ADAMAWA	21	2,612,710,052.71	4,711,721.35	-	693,434,375.88	3,310,856,149.95
3	AKWA IBOM	31	3,479,976,260.18	6,275,735.97	-	975,099,859.21	4,461,351,855.36
4	ANAMBRA	21	2,626,829,414.83	4,737,184.00	-	784,929,809.20	3,416,496,408.03
5	BAUCHI	20	2,981,971,202.62	5,377,641.26	-	779,418,078.46	3,766,766,922.35
6	BAYELSA	8	1,213,771,429.55	2,188,896.83	-	352,279,212.90	1,568,239,539.29
7	BENUE	23	3,244,846,184.36	5,851,705.99	(139,538,498.52)	815,101,209.22	3,926,260,601.05
8	BORNO	27	3,522,930,553.37	6,353,199.08	-	900,885,985.28	4,430,169,737.74
9	CROSS RIVER	18	2,271,122,369.87	4,095,707.35	(38,551,266.10)	607,898,626.81	2,844,565,437.93
10	DELTA	25	2,910,117,588.15	5,248,061.56	-	947,103,500.35	3,862,469,150.06
11	EBONYI	13	1,680,029,961.38	3,029,740.34	(47,561,930.12)	477,701,168.50	2,113,198,940.10
12	EDO	18	2,226,633,841.68	4,015,477.42	-	674,801,434.35	2,905,450,753.45
13	EKITI	16	1,768,028,017.72	3,188,434.69	-	534,251,667.91	2,305,468,120.33
14	ENUGU	17	2,262,293,086.52	4,079,784.76	-	620,273,013.17	2,886,645,884.44
15	GOMBE	11	1,550,124,802.93	2,795,471.36	(53,983,557.43)	417,331,604.81	1,916,268,321.67
16	IMO	27	3,031,975,978.83	5,467,819.11	-	885,353,891.98	3,922,797,689.92
17	JIGAWA	27	3,185,376,235.95	5,744,458.79	-	942,620,037.20	4,133,740,731.94
18	KADUNA	23	3,582,257,200.72	6,460,187.85	-	1,026,152,748.47	4,614,870,137.05
19	KANO	44	5,703,260,483.51	10,285,172.74	-	1,746,735,238.70	7,460,280,894.95
20	KATSINA	34	4,341,989,283.76	7,830,277.07	-	1,173,415,051.42	5,523,234,612.25
21	KEBBI	21	2,740,261,303.43	4,941,745.33	-	703,733,209.56	3,448,936,258.31
22	KOGI	21	2,832,260,777.16	5,107,655.77	(89,972,595.51)	715,613,361.23	3,463,009,198.66
23	KWARA	16	2,004,121,164.77	3,614,201.46	-	527,650,974.41	2,535,386,340.65
24	LAGOS	20	3,414,012,764.71	6,156,778.41	-	5,113,225,873.42	8,533,395,416.55
25	NASSARAWA	13	1,788,021,498.03	3,224,490.63	(39,238,127.24)	441,486,173.94	2,193,494,035.35
26	NIGER	25	3,309,489,869.99	5,968,283.42	-	849,263,025.84	4,164,721,179.25
27	OGUN	20	2,360,978,107.34	4,257,751.81	(115,776,950.40)	781,317,410.27	3,030,776,319.03
28	ONDO	18	2,254,883,434.85	4,066,422.30	(47,177,126.82)	670,346,321.38	2,882,119,051.72
29	OSUN	30	3,054,296,623.22	5,508,071.82	(82,028,645.40)	908,730,084.62	3,886,506,134.26
30	OYO	33	3,852,756,880.73	6,948,002.84	(83,688,581.46)	1,330,982,436.06	5,106,998,738.18
31	PLATEAU	17	2,415,162,348.94	4,355,466.85	-	610,812,121.03	3,030,329,936.81
32	RIVERS	23	2,993,727,620.62	5,398,842.61	-	1,000,313,614.73	3,999,440,077.96
33	SOKOTO	23	3,015,147,070.95	5,437,470.12	(35,989,038.17)	781,883,868.63	3,766,479,371.53
34	TARABA	16	2,259,862,817.04	4,075,402.04	-	524,427,064.39	2,788,365,283.48
35	YOBE	17	2,272,094,014.07	4,097,459.60	-	574,058,755.44	2,850,250,229.10
36	ZAMFARA	14	2,052,988,826.96	3,702,328.65	-	543,727,340.48	2,600,418,496.09
37	FCT, ABUJA	6	906,742,101.26	1,635,204.84	-	1,837,419,002.07	2,745,796,308.17
	Total LGCs		99,794,400,629.57	179,967,695.97	(773,506,317.17)	33,855,348,599.14	133,056,210,607.50

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Exchange Gain Difference =N=	Deduction =N=	Value Added Tax =N=	Total Allocation =N=
1	ABIA	1	ABA NORTH	106,116,927.64	191,369.64	-	30,148,481.39	136,456,778.67
		2	ABA SOUTH	177,042,269.82	319,275.32	-	53,104,134.33	230,465,679.48
		3	AROCHUKWU	124,568,729.15	224,645.34	-	34,699,355.20	159,492,729.69
		4	BENDE	126,922,043.48	228,889.27	-	36,288,801.46	163,439,734.21
		5	IKWUANO	115,523,917.39	208,334.07	-	32,361,951.29	148,094,202.75
		6	ISIALA NGWA NORTH	119,306,346.08	215,155.24	-	33,504,132.24	153,025,633.56
		7	ISIALA NGWA SOUTH	115,759,111.36	208,758.21	-	32,127,507.06	148,095,376.63
		8	ISUIKWUATO	112,872,351.84	203,552.27	-	30,653,069.81	143,728,973.92
		9	NNEOCHI	121,773,194.00	219,603.92	-	34,243,817.94	156,236,615.85
		10	OBIOMA NGWA	123,575,152.14	222,853.54	-	35,514,431.66	159,312,437.33
		11	OHAFIA	135,139,313.46	243,708.17	-	40,136,923.06	175,519,944.70
		12	OSISIOMA	130,115,135.35	234,647.65	-	38,285,749.67	168,635,532.67
		13	UGWUNAGBO	99,358,787.38	179,182.12	-	28,343,892.09	127,881,861.59
		14	UKWA EAST	93,880,482.62	169,302.63	-	26,620,353.31	120,670,138.56
		15	UKWA WEST	97,757,081.36	176,293.63	-	28,774,686.09	126,708,061.07
		16	UMUAHIA NORTH	145,724,283.94	262,796.95	-	38,360,342.27	184,347,423.15
				17	UMUAHIA SOUTH	125,914,329.84	227,071.98	-
			ABIA TOTAL	2,071,349,456.83	3,735,439.93	-	585,571,447.79	2,660,656,344.56
2	ADAMAWA	1	DEMSA	129,129,253.90	232,869.72	-	35,153,179.97	164,515,303.60
		2	FUFURE	157,750,415.85	284,484.69	-	37,114,936.16	195,149,836.69
		3	GANYE	134,324,524.29	242,238.79	-	33,980,305.77	168,547,068.85
		4	GIREI	117,603,056.44	212,083.55	-	31,506,559.96	149,321,699.95
		5	GOMBI	116,372,438.62	209,864.28	-	32,699,025.60	149,281,328.50
		6	GUYUK	124,418,906.26	224,375.15	-	34,974,244.82	159,617,526.23
		7	HONG	135,522,019.66	244,398.34	-	34,345,940.09	170,112,358.08
		8	JADA	141,767,337.72	255,661.05	-	34,298,557.83	176,321,556.59
		9	YOLA-NORTH	123,259,646.55	222,284.56	-	36,458,985.72	159,940,916.84
		10	LAMURDE	110,362,803.72	199,026.59	-	30,259,093.16	140,820,923.48
		11	MADAGALI	112,153,285.63	202,255.52	-	31,857,174.17	144,212,715.33
		12	MAIHA	109,805,286.67	198,021.17	-	30,143,866.47	140,147,174.32
		13	MAYO-BELWA	127,321,590.58	229,609.81	-	33,185,183.56	160,736,383.94
		14	MICHIKA	123,430,741.67	222,593.11	-	33,342,858.37	156,996,193.14
		15	MUBI NORTH	117,782,626.11	212,407.39	-	33,035,925.81	151,030,959.31
		16	MUBI SOUTH	109,729,236.35	197,884.03	-	31,429,790.54	141,356,910.92
		17	NUMAN	104,281,949.47	188,060.47	-	28,656,948.75	133,126,958.69
		18	SHELLENG	118,134,281.15	213,041.56	-	32,890,586.35	151,237,909.05
		19	SONG	148,697,735.17	268,159.22	-	36,056,272.79	185,022,167.19
		20	TOUNGO	127,401,373.80	229,753.69	-	25,850,075.89	153,481,203.38
		21	YOLA-SOUTH	123,461,543.12	222,648.66	-	36,194,864.09	159,879,055.86
			ADAMAWA TOTAL	2,612,710,052.71	4,711,721.35	-	693,434,375.88	3,310,856,149.95

3	AKWA IBOM	1	ABAK	118,552,268.00	213,795.35	-	32,371,399.91	151,137,463.26
		2	EASTERN OBOLO	92,565,430.60	166,931.08	-	26,671,959.79	119,404,321.48
		3	EKET	122,212,591.85	220,396.32	-	34,799,795.16	157,232,783.33
		4	EKPE ATAI	93,689,832.95	168,958.81	-	27,691,585.40	121,550,377.16
		5	ESSIEN UDIM	125,903,751.12	227,052.90	-	36,259,067.19	162,389,871.21
		6	ETIM EKPO	109,739,301.78	197,902.18	-	29,928,129.67	139,865,333.62
		7	ETINAN	124,463,480.96	224,455.54	-	34,562,303.37	159,250,239.87
		8	IBENO	99,726,246.91	179,844.79	-	27,748,545.70	127,654,637.39
		9	IBESIKPO ASUTAN	115,735,760.14	208,716.10	-	32,227,076.30	148,171,552.54
		10	IBIONO IBOM	125,915,149.06	227,073.45	-	36,039,352.82	162,181,575.34
		11	IKA	96,907,785.39	174,762.02	-	27,571,424.57	124,653,971.98
		12	IKONO	114,624,496.42	206,712.06	-	31,849,977.36	146,681,185.84
		13	IKOT ABASI	114,656,814.00	206,770.35	-	31,858,612.11	146,722,196.46
		14	IKOT EKPENE	118,251,447.21	213,252.85	-	32,660,700.17	151,125,400.23
		15	INI	108,034,285.53	194,827.38	-	29,476,655.82	137,705,768.73
		16	ITU	110,308,447.84	198,928.57	-	31,496,533.27	142,003,909.68
		17	MBO	102,966,379.03	185,687.99	-	29,826,109.06	132,978,176.08
		18	MKPAT ENIN	127,925,902.84	230,699.62	-	35,197,356.27	163,353,958.73
		19	NSIT IBOM	106,744,694.32	192,501.75	-	30,159,816.58	137,097,012.66
		20	NSIT UBIIUM	112,313,216.24	202,543.94	-	31,583,461.22	144,099,221.39
		21	OBAT AKARA	116,822,057.70	210,675.11	-	33,038,307.03	150,071,039.85
		22	OKOBO	100,411,616.19	181,080.77	-	29,829,374.30	130,422,071.27
		23	ONNA	104,849,260.62	189,083.55	-	31,230,960.42	136,269,304.59
		24	ORON	107,395,131.24	193,674.74	-	28,625,153.79	136,213,959.77
		25	ORUK ANAM	126,535,255.43	228,191.74	-	34,806,833.57	161,570,280.75
		26	UDUNG UKO	94,256,960.60	169,981.56	-	26,144,804.94	120,571,747.10
		27	UKANAFUN	115,654,060.39	208,568.76	-	31,496,533.27	147,359,162.43
		28	UQUO	94,290,526.66	170,042.09	-	26,901,107.08	121,361,675.83
		29	URUAN	122,969,983.89	221,762.19	-	30,862,859.03	154,054,605.11
		30	URUE OFFONG/ORUK	101,751,607.99	183,497.29	-	27,442,266.19	129,377,371.47
		31	UYO	153,802,517.25	277,365.11	-	44,741,797.87	198,821,680.23
AKWA IBOM TOTAL		3,479,976,260.18	6,275,735.97	-	975,099,859.21	4,461,351,855.36		
4	ANAMBRA	1	AGUATA	172,993,643.85	311,974.09	-	49,787,525.97	223,093,143.91
		2	ANAMBRA EAST	113,770,465.99	205,171.92	-	34,053,350.33	148,028,988.24
		3	ANAMBRA WEST	117,037,636.13	211,063.88	-	35,075,370.45	152,324,070.46
		4	ANIOCHA	141,462,815.74	255,111.88	-	43,607,515.09	185,325,442.71
		5	AWKA NORTH	107,436,406.26	193,749.17	-	31,098,453.27	138,728,608.70
		6	AWKA SOUTH	123,683,260.65	223,048.50	-	36,645,080.15	160,551,389.30
		7	AYAMELUM	114,626,481.21	206,715.64	-	34,421,887.09	149,255,083.94
		8	DUNUKOFIA	102,490,316.95	184,829.47	-	29,921,080.29	132,596,226.71
		9	EKWUSIGWO	113,834,709.12	205,287.77	-	34,408,898.69	148,448,895.58
		10	IDEMILI NORTH	180,090,613.39	324,772.66	-	54,185,513.98	234,600,900.03
		11	IDEMILI SOUTH	125,163,193.79	225,717.39	-	37,997,179.75	163,386,090.93
		12	IHALA	153,024,570.94	275,962.17	-	44,852,369.69	198,152,902.80
		13	NJIKOKA	112,434,001.14	202,761.76	-	33,700,269.05	146,337,031.95
		14	NNEWI NORTH	111,478,981.16	201,039.49	-	34,360,863.38	146,040,884.03
		15	NNEWI SOUTH	133,799,188.07	241,291.41	-	39,881,948.83	173,922,428.30
		16	OGBARU	127,848,910.36	230,560.77	-	39,027,254.12	167,106,725.25
		17	ONISHA NORTH	107,102,073.04	193,146.24	-	31,993,419.27	139,288,638.55
		18	ONISHA SOUTH	110,977,254.12	200,134.68	-	32,843,832.88	144,021,221.69
		19	ORUMBA NORTH	119,846,011.55	216,128.46	-	35,437,376.72	155,499,516.74
		20	ORUMBA SOUTH	121,281,133.41	218,716.54	-	36,510,769.95	158,010,619.90
		21	OYI	116,447,747.95	210,000.09	-	35,119,850.27	151,777,598.31
ANAMBRA TOTAL		2,626,829,414.83	4,737,184.00	-	784,929,809.20	3,416,496,408.03		

5	BAUCHI	1	ALKALERI	196,343,492.21	354,082.85	-	46,016,620.62	242,714,195.68
		2	BAUCHI	237,105,446.01	427,592.34	-	57,944,614.84	295,477,653.19
		3	BOGORO	103,697,229.01	187,006.00	-	28,224,037.70	132,108,272.71
		4	DAMBAN	122,553,181.97	221,010.53	-	33,064,356.89	155,838,549.40
		5	DARAZO	155,463,758.43	280,360.96	-	40,369,424.35	196,113,543.74
		6	DASS	102,945,731.89	185,650.76	-	28,639,666.47	131,771,049.13
		7	GAMAWA	164,236,729.93	296,182.01	-	42,893,890.22	207,426,802.16
		8	GANJUWA	165,792,192.33	298,987.10	-	40,287,503.11	206,378,682.54
		9	GIADE	116,616,456.75	210,304.33	-	33,503,132.59	150,329,893.67
		10	I/GADAU	133,559,877.15	240,859.84	-	38,802,036.60	172,602,773.58
		11	JAMA'ARE	103,344,409.88	186,369.73	-	30,667,017.70	134,197,797.31
		12	KATAGUM	160,039,587.65	288,612.94	-	43,589,168.66	203,917,369.25
		13	KIRFI	131,624,923.18	237,370.37	-	32,824,615.72	164,686,909.27
		14	MISAU	153,696,522.73	277,173.96	-	41,232,173.31	195,205,870.00
		15	NINGI	196,958,694.40	355,192.30	-	50,208,318.03	247,522,204.73
		16	SHIRA	147,656,021.85	266,280.61	-	39,093,586.25	187,015,888.71
		17	TAFAWA BALEWA	145,231,019.26	261,907.40	-	38,075,847.22	183,568,773.88
		18	TORO	204,239,793.78	368,322.92	-	47,538,948.06	252,147,064.76
		19	WARJI	113,671,288.91	204,993.06	-	30,437,507.61	144,313,789.58
		20	ZAKI	127,194,845.29	229,381.24	-	36,005,612.51	163,429,839.04
BAUCHI TOTAL			2,981,971,202.62	5,377,641.26	-	779,418,078.46	3,766,766,922.35	
6	BAYELSA	1	BRASS	144,439,191.69	260,479.43	-	42,012,575.23	186,712,246.35
		2	EKERMOR	165,816,940.94	299,031.74	-	48,195,343.42	214,311,316.10
		3	KOLOKUMA/OPOKUMA	110,351,350.33	199,005.94	-	34,193,631.56	144,743,987.83
		4	NEMBE	136,068,200.33	245,383.31	-	38,085,725.06	174,399,308.70
		5	OGBIA	142,995,815.56	257,876.47	-	41,640,845.80	184,894,537.83
		6	SAGBAMA	140,587,084.56	253,532.60	-	42,164,735.41	183,005,352.57
		7	SOUTHERN IJAW	194,230,673.81	350,272.63	-	51,762,146.46	246,343,092.89
		8	YENAGOA	179,282,172.33	323,314.73	-	54,224,209.97	233,829,697.02
BAYELSA TOTAL			1,213,771,429.55	2,188,896.83	-	352,279,212.90	1,568,239,539.29	
7	BENUUE	1	ADO	142,855,348.26	257,623.15	(6,066,891.24)	35,108,059.28	172,154,139.45
		2	AGATU	126,048,229.71	227,313.45	(6,066,891.24)	30,510,673.94	150,719,325.86
		3	APA	122,052,161.39	220,107.00	(6,066,891.24)	29,149,576.80	145,354,953.95
		4	BURUKU	144,691,241.96	260,933.97	(6,066,891.24)	36,910,399.19	175,795,683.88
		5	GBOKO	187,786,704.32	338,651.67	(6,066,891.24)	48,172,937.51	230,231,402.25
		6	GUMA	153,424,091.07	276,682.66	(6,066,891.24)	36,030,816.10	183,664,698.59
		7	GWER EAST	145,537,072.28	262,459.33	(6,066,891.24)	34,002,594.14	173,735,234.52
		8	GWER WEST	125,067,647.19	225,545.08	(6,066,891.24)	30,991,172.15	150,217,473.18
		9	KATSINA ALA	157,992,695.67	284,921.61	(6,066,891.24)	38,433,960.17	190,644,686.21
		10	KONSHISHA	149,479,000.87	269,568.14	(6,066,891.24)	38,503,183.26	182,184,861.03
		11	KWANDE	171,143,479.83	308,637.53	(6,066,891.24)	40,173,897.72	205,559,123.83
		12	LOGO	131,428,111.98	237,015.45	(6,066,891.24)	34,395,583.92	159,993,820.11
		13	MAKURDI	157,876,053.74	284,711.26	(6,066,891.24)	43,707,685.55	195,801,559.31
		14	OBI	116,623,672.62	210,317.35	(6,066,891.24)	29,301,229.05	140,068,327.78
		15	OGBADIBO	122,515,635.82	220,942.82	(6,066,891.24)	31,467,316.70	148,137,004.11
		16	OHIMINI	111,749,201.02	201,526.80	(6,066,891.24)	27,315,019.85	133,198,856.44
		17	OJU	141,396,877.30	254,992.97	(6,066,891.24)	34,480,697.84	170,065,676.86
		18	OKPOKWU	132,503,242.15	238,954.32	(6,066,891.24)	34,945,885.70	161,621,190.93
		19	OTUKPO	155,185,686.76	279,859.49	(6,066,891.24)	41,114,939.88	190,513,594.89
		20	TARKA	107,555,746.69	193,964.39	(6,066,891.24)	27,896,377.69	129,579,197.53
		21	UKUM	147,063,482.51	265,212.04	(6,066,891.24)	37,868,855.97	179,130,659.27
		22	USHONGO	143,198,379.40	258,241.77	(6,066,891.24)	35,794,412.73	173,184,142.65
		23	VANDEIKYA	151,672,421.83	273,523.73	(6,066,891.24)	38,825,934.09	184,704,988.41
BENUUE TOTAL			3,244,846,184.36	5,851,705.99	(139,538,498.52)	815,101,209.22	3,926,260,601.05	

8	BORNO	1	ABADAN	127,374,459.55	229,705.15	-	29,479,213.99	157,083,378.69
		2	ASKIRA UBA	123,166,449.16	222,116.49	-	32,230,069.83	155,618,635.48
		3	BAMA	172,797,192.45	311,619.81	-	41,800,488.23	214,909,300.49
		4	BAYO	99,536,407.71	179,502.44	-	27,940,778.03	127,656,688.18
		5	BIU	137,766,474.95	248,445.95	-	34,986,004.94	173,000,925.85
		6	CHIBOK	99,246,338.33	178,979.33	-	27,006,701.71	126,432,019.37
		7	DAMBOA	166,369,062.24	300,027.42	-	39,013,206.82	205,682,296.48
		8	DIKWA	110,097,311.25	198,547.81	-	29,894,915.32	140,190,774.38
		9	GUBIO	130,757,251.84	235,805.63	-	33,295,771.60	164,288,829.07
		10	GUZAMALA	111,452,519.82	200,991.77	-	29,150,368.04	140,803,879.64
		11	GWOZA	160,580,519.68	289,588.45	-	42,259,508.41	203,129,616.54
		12	HAWUL	113,725,688.47	205,091.17	-	30,940,154.92	144,870,934.55
		13	JERE	131,212,955.65	236,627.44	-	37,535,214.08	168,984,797.16
		14	KAGA	115,985,416.20	209,166.33	-	28,741,632.56	144,936,215.08
		15	KALA BALGE	106,739,006.65	192,491.49	-	26,621,548.51	133,553,046.66
		16	KONDUGA	156,402,520.79	282,053.91	-	33,570,487.13	190,255,061.83
		17	KUKAWA	161,188,696.66	290,685.23	-	37,002,617.16	198,481,999.05
		18	KWAYA KUSAR	89,749,945.21	161,853.68	-	26,309,754.38	116,221,553.27
		19	MAFA	120,910,633.42	218,048.39	-	29,721,422.23	150,850,104.04
		20	MAGUMERI	143,084,632.05	258,036.64	-	32,385,350.14	175,728,018.82
		21	MAIDUGURI METRO	208,365,415.28	375,763.00	-	60,049,987.06	268,791,165.34
		22	MARTE	130,115,678.94	234,648.63	-	31,597,266.32	161,947,593.89
		23	MOBBAR	121,166,228.59	218,509.32	-	30,674,582.07	152,059,319.98
		24	MONGUNO	118,269,727.31	213,285.82	-	30,180,950.34	148,663,963.46
		25	NGALA	135,261,396.85	243,928.33	-	39,412,146.58	174,917,471.77
		26	NGANZAI	117,575,838.53	212,034.47	-	29,451,568.29	147,239,441.28
		27	SHANI	114,032,785.80	205,644.98	-	29,634,276.61	143,872,707.39
BORNO TOTAL				3,522,930,553.37	6,353,199.08	-	900,885,985.28	4,430,169,737.74
9	CROSS RIVER	1	ABI	120,889,898.25	218,010.99	(2,017,457.56)	32,633,222.16	151,723,673.85
		2	AKAMKPA	151,957,135.53	274,037.17	(2,544,453.37)	33,092,024.66	182,778,744.00
		3	AKPABUYO	145,467,725.45	262,334.27	(2,434,582.26)	41,818,922.73	185,114,400.19
		4	BAKASSI	93,858,323.71	169,262.67	(1,558,697.37)	24,476,144.76	116,945,033.77
		5	BEKWARA	112,120,487.26	202,196.37	(1,868,649.67)	29,804,798.73	140,258,832.70
		6	BIASE	128,986,304.19	232,611.93	(2,154,700.07)	34,402,329.19	161,466,545.24
		7	BOKI	147,875,996.25	266,677.31	(2,475,446.61)	35,632,816.74	181,300,043.69
		8	CALABAR MUNICIPAL	117,140,553.07	211,249.48	(1,953,847.98)	35,143,103.30	150,541,057.87
		9	CALABAR SOUTH	124,857,390.79	225,165.91	(2,084,922.28)	36,031,103.45	159,028,737.88
		10	ETUNG	97,768,202.85	176,313.68	(1,625,005.68)	27,945,353.40	124,264,864.26
		11	IKOM	133,403,334.22	240,577.53	(2,231,802.60)	33,908,915.15	165,321,024.30
		12	OBANLIKU	115,124,385.21	207,613.56	(2,540,598.25)	30,131,467.85	142,922,868.37
		13	OBUBRA	126,884,467.64	228,821.51	(2,119,233.01)	34,638,950.25	159,633,006.39
		14	OBUDU	120,126,146.48	216,633.66	(2,004,350.13)	33,743,694.00	152,082,124.01
		15	ODUKPANI	136,258,510.78	245,726.51	(2,278,449.64)	36,090,168.02	170,315,955.67
		16	OGAJA	128,059,625.08	230,940.77	(2,139,279.57)	34,599,549.68	160,750,835.97
		17	YAKURR	128,564,465.15	231,851.19	(2,147,660.84)	36,380,846.94	163,029,502.43
		18	YALA	141,779,417.94	255,682.83	(2,372,129.21)	37,425,215.81	177,088,187.37
CROSS RIVER TOTAL				2,271,122,369.87	4,095,707.35	(38,551,266.10)	607,898,626.81	2,844,565,437.93

11	EBONYI	1	ABAKALIKI	129,045,574.65	232,718.82	(3,656,735.02)	35,623,771.44	161,245,329.89
		2	AFIKPO NORTH	121,173,591.83	218,522.60	(3,578,015.19)	35,978,449.06	153,792,548.30
		3	AFIKPO SOUTH	122,216,728.43	220,403.78	(3,588,446.55)	36,011,899.63	154,860,585.28
		4	EBONYI	117,851,076.87	212,530.83	(3,544,790.04)	33,818,021.17	148,336,838.83
		5	EZZA NORTH	117,468,643.64	211,841.16	(3,540,965.71)	35,180,859.77	149,320,378.86
		6	EZZA SOUTH	122,095,965.61	220,186.00	(3,587,238.93)	34,280,088.90	153,009,001.58
		7	IKWO	142,659,834.57	257,270.56	(3,792,877.62)	40,186,472.67	179,310,700.18
		8	ISHIELU	126,364,280.62	227,883.41	(3,629,922.08)	35,574,792.84	158,537,034.80
		9	IVO	114,329,399.31	206,179.89	(3,509,573.26)	33,388,605.83	144,414,611.76
		10	IZZI	158,803,041.06	286,382.98	(3,954,309.68)	41,599,088.05	196,734,202.40
		11	OHAOZARA	123,197,027.91	222,171.64	(3,598,249.55)	35,399,050.37	155,220,000.37
		12	OHAIKWU	135,938,456.89	245,149.33	(3,725,663.84)	38,861,002.92	171,318,945.31
		13	ONICHA	148,886,340.00	268,499.35	(3,855,142.67)	41,799,065.86	187,098,762.54
EBONYI TOTAL			1,680,029,961.38	3,029,740.34	(47,561,930.12)	477,701,168.50	2,113,198,940.10	
EDO	EDO	1	AKOKO EDO	154,575,663.14	278,759.39	-	43,534,290.32	198,388,712.84
		2	EGOR	146,813,244.56	264,760.76	-	49,178,729.28	196,256,734.59
		3	ESAN CENTRAL	97,149,012.95	175,197.04	-	32,156,743.00	129,480,952.99
		4	ESAN NORTH EAST	100,017,771.17	180,370.52	-	33,175,207.63	133,373,349.32
		5	ESAN SOUTH EAST	119,755,768.59	215,965.72	-	36,685,340.61	156,657,074.92
		6	ESAN WEST	101,788,073.88	183,563.06	-	33,646,563.16	135,618,200.09
		7	ETSAKO CENTRAL	101,881,696.81	183,731.89	-	31,377,801.86	133,443,230.56
		8	ETSAKO EAST	118,191,261.96	213,144.31	-	35,108,955.31	153,513,361.58
		9	ETSAKO WEST	130,083,990.74	234,591.48	-	38,854,040.45	169,172,622.66
		10	IGUEBEN	94,655,192.36	170,699.73	-	29,568,423.54	124,394,315.63
		11	IKPOBA OKHA	162,417,753.83	292,901.69	-	51,443,136.93	214,153,792.45
		12	OREDO	167,153,708.28	301,442.44	-	51,701,816.49	219,156,967.21
		13	ORHIONWON	131,016,291.68	236,272.78	-	37,773,463.69	169,026,028.15
		14	OVI NORTH EAST	124,946,989.67	225,327.49	-	35,678,775.96	160,851,093.13
		15	OVI SOUTH WEST	136,369,358.57	245,926.42	-	34,336,907.45	170,952,192.44
		16	OWAN EAST	119,624,255.98	215,728.55	-	35,717,668.60	155,557,653.14
		17	OWAN WEST	98,108,133.34	176,926.71	-	31,581,915.64	129,866,975.69
		18	UHUNWODE	122,085,674.19	220,167.44	-	33,281,654.45	155,587,496.08
EDO TOTAL			2,226,633,841.68	4,015,477.42	-	674,801,434.35	2,905,450,753.45	
13	EKITI	1	ADO EKITI	143,453,264.93	258,701.42	-	44,972,009.40	188,683,975.76
		2	AIYEKIRE	109,158,240.97	196,854.30	-	33,331,211.18	142,686,306.45
		3	EFON	104,080,847.94	187,697.81	-	28,886,711.63	133,155,257.38
		4	EKITI EAST	107,469,125.90	193,808.18	-	32,588,332.80	140,251,266.88
		5	EKITI SOUTH WEST	113,830,746.94	205,280.63	-	34,570,841.40	148,606,868.96
		6	EKITI WEST	116,040,004.19	209,264.77	-	35,631,318.78	151,880,587.74
		7	EMURE	95,617,684.00	172,435.47	-	29,390,501.88	125,180,621.35
		8	IDO-OSI	117,793,337.64	212,426.70	-	34,123,648.64	152,129,412.98
		9	IJERO	126,034,189.22	227,288.13	-	38,643,538.95	164,905,016.30
		10	IKERE	110,055,524.49	198,472.45	-	33,270,405.15	143,524,402.09
		11	IKOLE	117,942,640.69	212,695.95	-	34,800,061.24	152,955,397.89
		12	ILEJEMEJI	82,767,461.35	149,261.57	-	25,736,770.90	108,653,493.82
		13	IREPODUN/IFELODUN	104,902,172.16	189,178.97	-	31,949,361.61	137,040,712.74
		14	ISE/ORUN	102,367,435.65	184,607.87	-	30,832,286.74	133,384,330.25
		15	MOBA	109,790,455.57	197,994.43	-	33,208,075.35	143,196,525.34
		16	OYE	106,724,886.10	192,466.03	-	32,316,592.27	139,233,944.40
EKITI TOTAL			1,768,028,017.72	3,188,434.69	-	534,251,667.91	2,305,468,120.33	

14	ENUGU	1	AGWU	133,691,298.69	241,096.84	-	36,960,342.39	170,892,737.92
		2	ANINRI	112,644,527.16	203,141.42	-	32,286,623.00	145,134,291.57
		3	ENUGU EAST	152,476,306.61	274,973.44	-	42,834,509.12	195,585,789.17
		4	ENUGU NORTH	143,333,329.31	258,485.13	-	40,350,241.98	183,942,056.42
		5	ENUGU SOUTH	138,586,822.79	249,925.36	-	37,003,080.75	175,839,828.90
		6	EZEAGU	133,246,834.20	240,295.30	-	34,898,452.18	168,385,581.68
		7	IGBO ETITI	134,537,451.75	242,622.78	-	37,766,784.10	172,546,858.63
		8	IGBO EZE NORTH	145,612,208.55	262,594.83	-	41,408,107.17	187,282,910.55
		9	IGBO EZE SOUTH	132,496,384.79	238,941.95	-	33,273,813.88	166,009,140.63
		10	ISI UZO	123,906,314.13	223,450.75	-	33,352,687.57	157,482,452.45
		11	NKANU EAST	129,721,581.94	233,937.92	-	33,378,736.93	163,334,256.79
		12	NKANU WEST	125,950,562.17	227,137.32	-	33,227,882.84	159,405,582.33
		13	NSUKKA	163,122,454.59	294,172.54	-	45,050,808.90	208,467,436.03
		14	OJI RIVER	111,924,948.65	201,843.74	-	31,768,828.49	143,895,620.88
		15	UDENU	123,882,817.86	223,408.38	-	35,533,214.83	159,639,441.07
		16	UDI	140,667,287.87	253,677.24	-	39,562,956.34	180,483,921.44
		17	UZO UWANI	116,491,955.48	210,079.81	-	31,615,942.70	148,317,977.99
ENUGU TOTAL		2,262,293,086.52	4,079,784.76	-	620,273,013.17	2,886,645,884.44		
15	GOMBE	1	AKKO	185,864,966.39	335,186.04	(4,907,596.13)	46,926,918.70	228,219,475.00
		2	BALANGA	134,981,178.21	243,422.99	(4,907,596.13)	37,834,749.12	168,151,754.20
		3	BILLIRI	135,855,590.22	244,999.89	(4,907,596.13)	37,079,753.08	168,272,747.06
		4	DUKKU	148,032,997.69	266,960.44	(4,907,596.13)	37,445,895.32	180,838,257.32
		5	FUNAKAYE	143,982,349.74	259,655.57	(4,907,596.13)	39,542,687.32	178,877,096.49
		6	GOMBE	156,778,488.93	282,731.93	(4,907,596.13)	41,858,322.95	194,011,947.68
		7	KALTUNGO	122,928,822.78	221,687.96	(4,907,596.13)	33,281,988.73	151,524,903.34
		8	KWAMI	131,863,806.11	237,801.17	(4,907,596.13)	36,583,001.23	163,777,012.38
		9	NAFADA	120,217,928.26	216,799.17	(4,907,596.13)	32,438,831.21	147,965,962.51
		10	SHOMGOM	114,011,486.12	205,606.57	(4,907,596.13)	33,406,430.65	142,715,927.22
		11	YAMALTU/DEBA	155,607,188.47	280,619.62	(4,907,596.13)	40,933,026.50	191,913,238.47
GOMBE TOTAL		1,550,124,802.93	2,795,471.36	(53,983,557.43)	417,331,604.81	1,916,268,321.67		
16	IMO	1	ABOH MBAISE	121,637,544.06	219,359.29	-	36,412,761.64	158,269,664.98
		2	AHIAZU MBAISE	114,467,060.27	206,428.15	-	34,616,879.65	149,290,368.06
		3	EHIME MBANO	105,159,695.27	189,643.39	-	31,716,548.37	137,065,887.03
		4	EZINIHITE MBAISE	111,845,448.07	201,700.37	-	34,231,653.89	146,278,802.34
		5	IDEATO NORTH	119,932,579.63	216,284.58	-	33,710,158.79	153,859,023.00
		6	IDEATO SOUTH	120,334,170.66	217,008.80	-	33,817,040.97	154,368,220.44
		7	IHITE UBOMA	107,705,429.42	194,234.32	-	30,977,370.60	138,877,034.35
		8	IKEDURU	114,082,356.58	205,734.38	-	33,050,580.31	147,338,671.26
		9	ISIALA MBANO	128,351,877.82	231,467.81	-	36,636,539.42	165,219,885.06
		10	ISU	113,445,096.37	204,585.15	-	34,150,022.89	147,799,704.41
		11	MBAITOLI	139,929,765.14	252,347.20	-	39,453,280.55	179,635,392.89
		12	NGOR/OKPALA	118,841,703.46	214,317.31	-	33,820,886.70	152,876,907.48
		13	NJABA	107,358,517.93	193,608.71	-	32,745,389.21	140,297,515.85
		14	NKWANGELE	104,477,324.75	188,412.81	-	31,538,121.15	136,203,858.71
		15	NKWERRE	93,072,735.02	167,845.95	-	28,031,979.01	121,272,559.98
		16	OBOWO	100,889,629.19	181,942.81	-	30,786,535.46	131,858,107.47
		17	OGUTA	118,440,805.73	213,594.34	-	32,592,866.22	151,247,266.29
		18	OHAJI/EGBEMA	128,198,235.20	231,190.74	-	35,461,198.15	163,890,624.08
		19	OKIGWE	112,320,412.98	202,556.92	-	31,811,312.89	144,334,282.79
		20	ONUIMO	99,784,921.99	179,950.60	-	29,417,529.18	129,382,401.77
		21	ORLU	109,749,702.55	197,920.94	-	32,571,751.00	142,519,374.49
		22	ORSU	106,762,657.16	192,534.14	-	30,923,602.98	137,878,794.29
		23	ORU	103,267,040.34	186,230.20	-	30,329,982.35	133,783,252.90
		24	ORU WEST	106,828,393.58	192,652.69	-	30,741,402.59	137,762,448.86
		25	OWERRI MUNICIPAL	107,806,714.89	194,416.98	-	31,446,766.99	139,447,898.86
		26	OWERRI NORTH	114,688,019.29	206,826.62	-	34,942,895.72	149,837,741.63
		27	OWERRI WEST	102,598,141.46	185,023.92	-	29,418,835.28	132,202,000.66
IMO TOTAL		3,031,975,978.83	5,467,819.11	-	885,353,891.98	3,922,797,689.92		

17	JIGAWA	1	AUYO	107,141,000.11	193,216.44	-	32,803,228.43	140,137,444.99
		2	BABURA	126,716,864.45	228,519.26	-	38,325,112.05	165,270,495.76
		3	BIRNIN KUDU	157,259,084.61	283,598.63	-	45,963,741.91	203,506,425.15
		4	BIRNIWA	118,948,114.19	214,509.21	-	33,552,637.29	152,715,260.69
		5	GAGARAWA	102,067,858.25	184,067.61	-	29,058,578.66	131,310,504.53
		6	BUJI	100,125,858.47	180,565.44	-	30,290,444.86	130,596,868.78
		7	DUTSE	140,549,216.96	253,464.31	-	41,085,473.37	181,888,154.64
		8	GARKI	117,958,601.27	212,724.74	-	34,271,280.33	152,442,606.34
		9	GUMEL	103,323,906.46	186,332.75	-	31,000,815.96	134,511,055.18
		10	GURI	109,156,083.04	196,850.41	-	31,570,926.86	140,923,860.32
		11	GWARAM	151,842,445.01	273,830.34	-	43,003,910.71	195,120,186.05
		12	GWIWA	112,266,768.61	202,460.17	-	32,260,182.74	144,729,411.53
		13	HADEJIA	94,771,452.48	170,909.39	-	30,889,580.12	125,831,941.99
		14	JAHUN	130,260,337.24	234,909.50	-	39,848,382.78	170,343,629.52
		15	KAFIN HAUSA	146,509,532.31	264,213.05	-	42,893,327.91	189,667,073.28
		16	KAUGAMA	107,377,379.23	193,642.72	-	32,509,719.64	140,080,741.59
		17	KAZAURE	113,625,621.81	204,910.71	-	34,943,266.72	148,773,799.24
		18	KIRI-KASAMMA	118,509,537.18	213,718.29	-	37,122,197.64	155,845,453.11
		19	KIYAWA	122,437,724.38	220,802.32	-	35,771,839.51	158,430,366.21
		20	MAIGATARI	123,496,404.86	222,711.53	-	36,265,398.67	159,984,515.06
		21	MALAM MADORI	115,691,368.97	208,636.05	-	34,937,389.29	150,837,394.30
		22	MIGA	106,118,963.15	191,373.32	-	32,543,678.14	138,854,014.60
		23	RINGIM	130,231,154.60	234,856.87	-	37,158,550.65	167,624,562.12
		24	RONI	96,307,040.13	173,678.64	-	28,871,734.37	125,352,453.15
		25	SULE TAKARKAR	120,876,835.72	217,987.44	-	32,719,638.29	153,814,461.45
		26	TAURA	109,936,869.46	198,258.47	-	32,785,523.58	142,920,651.50
		27	YANKWASHI	101,870,212.99	183,711.18	-	30,173,476.71	132,227,400.88
		JIGAWA TOTAL	3,185,376,235.95	5,744,458.79	-	942,620,037.20	4,133,740,731.94	
18	KADUNA	1	BIRNIN GWARI	190,730,408.06	343,960.30	-	43,788,101.75	234,862,470.10
		2	CHIKUN	193,939,702.65	349,747.89	-	52,196,965.44	246,486,415.98
		3	GIWA	160,500,591.57	289,444.31	-	46,259,815.86	207,049,851.74
		4	GWAGWADA	123,583,159.38	222,867.98	-	33,521,098.82	157,327,126.18
		5	IGABI	203,165,135.03	366,384.90	-	56,694,216.75	260,225,736.68
		6	IKARA	136,102,313.96	245,444.83	-	39,547,861.10	175,895,619.90
		7	JABA	118,680,950.08	214,027.41	-	36,750,711.41	155,645,688.90
		8	JEMAA	158,134,584.52	285,177.49	-	45,701,677.50	204,121,439.51
		9	KACHIA	174,438,896.25	314,580.44	-	43,201,156.72	217,954,633.40
		10	KADUNA NORTH	164,792,581.02	297,184.42	-	51,431,012.70	216,520,778.14
		11	KADUNA SOUTH	175,941,858.40	317,290.86	-	54,674,194.17	230,933,343.43
		12	KAGARKO	152,044,390.95	274,194.53	-	42,959,456.40	195,278,041.88
		13	KAURA	131,726,348.97	237,553.28	-	41,626,948.24	173,590,850.50
		14	KAURU	135,634,902.80	244,601.91	-	37,812,349.77	173,691,854.48
		15	KUBAU	157,010,677.82	283,150.66	-	45,941,854.04	203,235,682.52
		16	KUDAN	121,782,750.01	219,621.15	-	35,561,801.25	157,564,172.41
		17	LERE	169,451,324.25	305,585.93	-	49,505,754.64	219,262,664.82
		18	MAKARFI	113,975,353.13	205,541.41	-	36,089,101.23	150,269,995.77
		19	SABON GARI	150,390,333.08	271,211.63	-	46,292,032.89	196,953,577.60
		20	SANGA	126,091,325.67	227,391.17	-	36,312,153.40	162,630,870.24
		21	SOBA	160,720,442.48	289,840.79	-	46,756,350.02	207,766,633.28
		22	ZANGON KATAF	179,813,772.98	324,273.41	-	48,432,506.54	228,570,552.93
		23	ZARIA	183,605,397.68	331,111.17	-	55,095,627.81	239,032,136.66
		KADUNA TOTAL	3,582,257,200.72	6,460,187.85	-	1,026,152,748.47	4,614,870,137.05	

19	KANO	1	AJINGI	117,823,277.95	212,480.70	-	36,859,329.43	154,895,088.07
		2	ALBASU	120,682,001.15	217,636.08	-	38,021,464.62	158,921,101.84
		3	BAGWAI	110,038,208.82	198,441.22	-	36,040,116.99	146,276,767.04
		4	BEBEJI	119,376,243.87	215,281.29	-	37,927,570.83	157,519,095.99
		5	BICHI	144,687,937.34	260,928.01	-	44,330,343.63	189,279,208.98
		6	BUNKURE	115,273,591.42	207,882.63	-	36,623,796.78	152,105,270.84
		7	DALA	186,064,114.81	335,545.18	-	54,610,625.20	241,010,285.19
		8	DANBATTA	126,768,418.75	228,612.23	-	39,314,136.85	166,311,167.82
		9	DAWAKIN KUDU	136,271,129.35	245,749.27	-	40,578,220.08	177,095,098.71
		10	DAWAKIN TOFA	137,225,533.74	247,470.43	-	42,209,824.22	179,682,828.39
		11	DOGUWA	127,189,104.43	229,370.89	-	35,193,621.67	162,612,096.98
		12	FAGGE	124,605,119.25	224,710.97	-	38,650,930.32	163,480,760.54
		13	GABASAWA	130,194,732.53	234,791.19	-	39,538,132.31	169,967,656.03
		14	GARKO	116,134,285.65	209,434.79	-	36,014,938.37	152,358,658.81
		15	GARUN MALLAM	115,528,268.85	208,341.91	-	32,676,702.13	148,413,312.90
		16	GAYA	124,859,586.92	225,169.87	-	38,809,693.55	163,894,450.33
		17	GEZAWA	142,580,992.68	257,128.38	-	44,690,971.25	187,529,092.31
		18	GWALE	171,421,088.25	309,138.17	-	50,495,116.72	222,225,343.14
		19	GWARZO	117,856,232.80	212,540.13	-	37,574,054.18	155,642,827.10
		20	KABO	113,562,329.72	204,796.57	-	35,385,690.34	149,152,816.63
		21	KANO MUNICIPAL	165,461,487.83	298,390.72	-	50,746,612.76	216,506,491.31
		22	KARAYE	110,121,048.67	198,590.62	-	34,484,411.54	144,804,050.82
		23	KIBIYA	111,134,696.01	200,418.61	-	34,145,479.63	145,480,594.25
		24	KIRU	143,377,129.74	258,564.12	-	43,436,538.61	187,072,232.47
		25	KUMBOTSO	146,499,634.64	264,195.20	-	45,700,293.21	192,464,123.04

State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Exchange Gain Difference =N=	Deduction =N=	Value Added Tax =N=	Total Allocation =N=	
19	KANO	26	KUNCHI	112,338,824.28	202,590.12	-	32,279,358.70	144,820,773.09
		27	KURA	110,017,196.17	198,403.33	-	34,716,171.02	144,931,770.52
		28	MADOBI	110,116,786.21	198,582.93	-	34,137,280.25	144,452,649.39
		29	MAKODA	130,506,665.69	235,353.73	-	40,361,263.03	171,103,282.44
		30	MINJIBIR	131,527,616.42	237,194.89	-	39,736,876.58	171,501,687.89
		31	NASSARAWA	227,407,763.13	410,103.68	-	67,518,626.78	295,336,493.60
		32	RANO	113,903,527.34	205,411.88	-	34,776,977.05	148,885,916.27
		33	RIMIN GADO	112,727,023.30	203,290.19	-	31,827,449.49	144,757,762.98
		34	ROGO	134,937,101.92	243,343.51	-	40,748,955.86	175,929,401.29
		35	SHANONO	111,336,115.12	200,781.85	-	34,426,362.83	145,963,259.80
		36	SUMAILA	140,916,206.44	254,126.13	-	42,629,661.53	183,799,994.10
		37	TAKAI	123,747,019.83	223,163.48	-	38,935,006.20	162,905,189.52
		38	TARAUNI	128,678,788.07	232,057.36	-	40,286,380.19	169,197,225.62
		39	TOFA	101,302,829.06	182,687.97	-	31,315,459.86	132,800,976.89
		40	TSANYAWA	111,689,966.61	201,419.98	-	35,665,194.88	147,556,581.47
		41	TUDUN WADA	137,717,695.40	248,357.99	-	41,039,199.41	179,005,252.80
		42	UNGOGO	161,015,630.35	290,373.13	-	51,046,434.35	212,352,437.83
		43	WARAWA	105,079,117.83	189,498.07	-	33,568,693.13	138,837,309.03
44	WUDIL	123,558,415.17	222,823.36	-	37,661,272.37	161,442,510.89		
KANO TOTAL			5,703,260,483.51	10,285,172.73	-	1,746,735,238.70	7,460,280,894.95	

20	KATSINA	1	BAKORI	125,553,430.71	226,421.14	-	32,988,505.56	158,768,357.41
		2	BATAGARAWA	129,375,449.56	233,313.71	-	35,542,939.08	165,151,702.35
		3	BATSARI	140,748,266.69	253,823.27	-	37,313,642.45	178,315,732.41
		4	BAURE	131,965,497.86	237,984.56	-	36,475,346.50	168,678,828.92
		5	BINDAWA	123,416,534.93	222,567.49	-	33,205,099.82	156,844,202.24
		6	CHARANCHI	115,441,941.30	208,186.23	-	32,135,334.64	147,785,462.17
		7	DAN-MUSA	115,819,728.79	208,867.53	-	30,399,533.06	146,428,129.38
		8	DANDUME	124,008,167.19	223,634.43	-	32,724,964.42	156,956,766.04
		9	DANJA	116,313,764.89	209,758.46	-	31,271,134.45	147,794,657.81
		10	DAURA	140,238,756.05	252,904.43	-	38,093,164.07	178,584,824.55
		11	DUTSI	115,741,444.39	208,726.35	-	30,858,988.61	146,809,159.35
		12	DUTSINMA	128,550,773.99	231,826.50	-	34,461,491.60	163,244,092.09
		13	FASKARI	140,091,200.76	252,638.33	-	36,374,486.87	176,718,325.96
		14	FUNTUA	139,763,638.64	252,047.61	-	38,517,645.27	178,533,331.52
		15	INGAWA	122,049,351.08	220,101.93	-	34,467,441.59	156,736,894.60
		16	JIBIA	137,497,784.57	247,961.40	-	34,467,078.79	172,212,824.76
		17	KAFUR	141,937,062.33	255,967.13	-	36,871,456.39	179,064,485.85
		18	KAITA	135,872,792.00	245,030.92	-	35,530,313.49	171,648,136.40
		19	KANKARA	149,000,014.07	268,704.35	-	39,981,053.27	189,249,771.69
		20	KANKIA	118,652,062.52	213,975.32	-	33,138,198.68	152,004,236.51
		21	KATSINA	163,415,248.39	294,700.56	-	45,257,681.09	208,967,630.04
		22	KURFI	114,985,992.69	207,363.98	-	30,681,794.92	145,875,151.59
		23	KUSADA	108,631,281.69	195,903.99	-	29,352,914.81	138,180,100.49
		24	MAIADUA	132,148,325.92	238,314.27	-	36,747,667.52	169,134,307.71
		25	MALUMFASHI	131,503,453.05	237,151.32	-	35,422,850.81	167,163,455.18
		26	MANI	124,740,475.60	224,955.07	-	34,990,823.28	159,956,253.95
		27	MASHI	127,360,309.14	229,679.63	-	34,712,769.96	162,302,758.73
		28	MATAZU	107,277,445.47	193,462.50	-	30,518,097.55	137,989,005.53
		29	MUSAWA	128,364,250.68	231,490.13	-	34,609,733.50	163,205,474.30
		30	RIMI	115,792,280.24	208,818.03	-	33,305,814.33	149,306,912.60
		31	SABUWA	119,970,952.83	216,353.78	-	32,021,921.97	152,209,228.58
		32	SAFANA	128,726,369.56	232,143.17	-	35,485,180.62	164,443,693.35
		33	SANDAMU	124,760,100.96	224,990.46	-	32,111,679.79	157,096,771.21
		34	ZANGO	122,275,135.23	220,509.11	-	33,378,302.66	155,873,946.99
KATSINA TOTAL				4,341,989,283.76	7,830,277.07	-	1,173,415,051.42	5,523,234,612.25
21	KEBBI	1	ALIERU	97,901,279.67	176,553.67	-	27,107,796.84	125,185,630.18
		2	AREWA	159,966,814.14	288,481.71	-	35,674,117.66	195,929,413.51
		3	ARGUNGU	134,738,728.53	242,985.76	-	36,505,230.08	171,486,944.37
		4	AUGIE	111,249,511.28	200,625.67	-	30,831,186.28	142,281,323.22
		5	BAGUDO	148,162,662.63	267,194.28	-	39,576,950.17	188,006,807.08
		6	BIRNIN - KEBBI	181,268,055.00	326,896.04	-	41,797,531.05	223,392,482.08
		7	BUNZA	123,492,909.62	222,705.22	-	31,134,055.43	154,849,670.27
		8	DANDI KAMBA	131,193,281.08	236,591.96	-	32,789,314.42	164,219,187.45
		9	DANKO /WASAGU	162,983,237.39	293,921.48	-	41,564,102.67	204,841,261.54
		10	FAKAI	113,486,428.13	204,659.69	-	31,115,987.77	144,807,075.59
		11	GWANDU	119,871,286.36	216,174.04	-	33,278,810.17	153,366,270.57
		12	JEGA	132,244,084.48	238,486.96	-	36,350,530.27	168,833,101.71
		13	KALGO	110,055,964.61	198,473.24	-	28,517,654.91	138,772,092.76
		14	KOKO/BESSE	126,296,411.88	227,761.02	-	33,539,013.52	160,063,186.41
		15	MAIYAMA	146,112,989.80	263,497.93	-	35,068,669.61	181,445,157.34
		16	NGASKI	117,064,820.10	211,112.91	-	31,373,869.16	148,649,802.17
		17	SAKABA	115,363,729.61	208,045.19	-	28,846,645.98	144,418,420.77
		18	SHANGA	119,718,629.34	215,898.75	-	31,546,564.08	151,481,092.16
		19	SURU	144,843,525.68	261,208.60	-	33,221,559.63	178,326,293.91
		20	YAURI	111,302,235.85	200,720.75	-	29,560,645.12	141,063,601.72
		21	ZURU	132,944,718.25	239,750.47	-	34,332,974.76	167,517,443.48
KEBBI TOTAL				2,740,261,303.43	4,941,745.33	-	703,733,209.56	3,448,936,258.31

22	KOGI	1	ADAVI	142,004,043.97	256,087.92	(4,284,409.31)	37,420,111.13	175,395,833.71
		2	AJAOKUTA	125,563,620.27	226,439.51	(4,284,409.31)	31,624,455.28	153,130,105.75
		3	ANKPA	158,467,373.83	285,777.64	(4,284,409.31)	42,148,106.06	196,616,848.22
		4	BASSA	125,472,843.62	226,275.81	(4,284,409.31)	32,906,751.30	154,321,461.42
		5	DEKINA	171,560,350.13	309,389.31	(4,284,409.31)	41,637,204.85	209,222,534.98
		6	IBAJI	133,389,427.81	240,552.45	(4,284,409.31)	32,045,888.92	161,391,459.87
		7	IDAH	111,925,843.96	201,845.36	(4,284,409.31)	28,540,182.15	136,383,462.16
		8	IGALAMELA	131,154,888.21	236,522.72	(4,284,409.31)	33,489,197.55	160,596,199.17
		9	IJUMU	128,624,108.13	231,958.75	(4,284,409.31)	31,450,889.63	156,022,547.20
		10	KABBA/BUNU	135,984,864.19	245,233.02	(4,284,409.31)	33,302,425.83	165,248,113.73
		11	KOGI	119,705,928.81	215,875.84	(4,284,409.31)	31,158,541.81	146,795,937.16
		12	KOTON KARFE	152,829,430.78	275,610.26	(4,284,409.31)	36,917,046.49	185,737,678.22
		13	MOPA-MURO	100,876,545.41	181,919.22	(4,284,409.31)	25,944,098.68	122,718,154.00
		14	OFU	146,659,350.34	264,483.23	(4,284,409.31)	36,692,688.22	179,332,112.48
		15	OGORI/MAGONGO	97,933,302.09	176,611.42	(4,284,409.31)	25,623,742.36	119,449,246.55
		16	OKEHI	141,980,968.80	256,046.31	(4,284,409.31)	37,260,839.98	175,213,445.78
		17	OKENE	177,570,204.46	320,227.39	(4,284,409.31)	45,987,084.99	219,593,107.54
		18	OLAMABORO	134,132,361.02	241,892.25	(4,284,409.31)	34,369,506.25	164,459,350.21
		19	OMALA	127,002,681.99	229,034.69	(4,284,409.31)	30,614,480.27	153,561,787.64
		20	YAGBA EAST	136,177,580.21	245,580.57	(4,284,409.31)	33,561,976.12	165,700,727.59
		21	YAGBA WEST	133,245,059.13	240,292.10	(4,284,409.31)	32,918,143.36	162,119,085.28
KOGI TOTAL		2,832,260,777.16	5,107,655.77	(89,972,595.51)	715,613,361.23	3,463,009,198.66		
23	KWARA	1	ASA	115,077,429.14	207,528.88	-	31,399,401.55	146,684,359.57
		2	BARUTEN	189,238,161.02	341,269.21	-	37,423,696.76	227,003,126.99
		3	EDU	145,039,171.78	261,561.42	-	36,843,935.26	182,144,668.47
		4	EKITI	88,325,629.03	159,285.09	-	26,205,130.35	114,690,044.46
		5	IFELODUN	153,254,183.86	276,376.25	-	37,175,756.21	190,706,316.32
		6	ILORIN EAST	131,720,021.91	237,541.87	-	37,050,080.75	169,007,644.53
		7	ILORIN SOUTH	133,139,597.40	240,101.91	-	37,367,970.00	170,747,669.31
		8	ILORIN WEST	157,000,795.72	283,132.83	-	48,685,654.59	205,969,583.14
		9	IREPODUN	113,501,282.16	204,686.48	-	33,008,439.26	146,714,407.89
		10	KAI AMA	150,937,079.04	272,197.62	-	31,234,615.78	182,443,892.43
		11	MORO	119,652,253.14	215,779.04	-	30,119,209.80	149,987,241.98
		12	OFFA	106,279,059.08	191,662.03	-	28,731,990.73	135,202,711.84
		13	OKE-ERO	88,925,477.79	160,366.85	-	26,406,051.45	115,491,896.09
		14	OSIN	88,548,390.98	159,686.81	-	26,559,807.97	115,267,885.76
		15	OYUN	101,107,531.89	182,335.78	-	29,064,247.04	130,354,114.71
		16	PATEGI	122,375,100.82	220,689.39	-	30,374,986.93	152,970,777.13
KWARA TOTAL		2,004,121,164.77	3,614,201.46	-	527,650,974.41	2,535,386,340.65		
24	LAGOS	1	AGEGE	171,730,493.19	309,696.15	-	256,333,374.39	428,373,563.73
		2	AJEROMI/IFELODUN	220,736,851.56	398,073.46	-	272,599,058.53	493,733,983.55
		3	ALIMOSHO	355,980,266.71	641,969.37	-	315,671,855.02	672,294,091.10
		4	AMOWO-ODOFIN	139,132,575.45	250,909.56	-	246,046,199.54	385,429,684.55
		5	APAPA	116,975,165.39	210,951.22	-	238,731,771.73	355,917,888.34
		6	BADAGRY	130,773,919.29	235,835.69	-	240,453,714.18	371,463,469.15
		7	EPE	120,070,437.26	216,533.19	-	236,122,990.10	356,409,960.55
		8	ETI-OSA	144,852,208.89	261,224.26	-	243,841,727.18	388,955,160.34
		9	IBEJU-LEKKI	96,723,117.54	174,428.99	-	231,484,317.62	328,381,864.15
		10	IFAKO/IJAYE	164,922,653.73	297,418.99	-	254,006,999.74	419,227,072.47
		11	IKEJA	142,567,475.44	257,104.01	-	245,685,571.92	388,510,151.37
		12	IKORODU	196,023,207.50	353,505.25	-	261,824,782.43	458,201,495.18
		13	KOSOFE	212,084,444.56	382,469.84	-	271,241,299.18	483,708,213.58
		14	LAGOS ISLAND	114,168,335.74	205,889.43	-	238,156,726.69	352,530,951.86
		15	LAGOS MAINLAND	137,762,432.75	248,438.66	-	246,013,837.38	384,024,708.80
		16	MUSHIN	206,240,711.90	371,931.35	-	268,891,487.37	475,504,130.61
		17	OJO	200,119,282.15	360,892.05	-	266,356,355.05	466,836,529.25
		18	OSHODI/ISOLO	204,338,522.69	368,500.97	-	268,057,037.15	472,764,060.81
		19	SOMOLU	158,036,740.70	285,001.04	-	252,178,102.55	410,499,844.29
		20	SURULERE	180,773,922.28	326,004.93	-	259,528,665.68	440,628,592.88
LAGOS TOTAL		3,414,012,764.71	6,156,778.41	-	5,113,225,873.42	8,533,395,416.55		

25	NASSARAWA	1	AKWANGA	118,280,610.78	213,305.44	(3,018,317.48)	31,790,988.08	147,266,586.81
		2	AWE	133,323,605.11	240,433.75	(3,018,317.48)	31,728,875.95	162,274,597.34
		3	DOMA	136,511,536.54	246,182.82	(3,018,317.48)	33,690,414.45	167,429,816.33
		4	KARU	161,065,010.03	290,462.18	(3,018,317.48)	38,470,000.18	196,807,154.91
		5	KEANA	115,007,348.49	207,402.49	(3,018,317.48)	29,311,074.59	141,507,508.09
		6	KEFFI	108,145,355.75	195,027.68	(3,018,317.48)	30,284,188.66	135,606,254.62
		7	KOKONA	123,565,782.28	222,836.64	(3,018,317.48)	31,523,891.44	152,294,192.89
		8	LAFIA	193,350,652.21	348,685.61	(3,018,317.48)	47,557,163.06	238,238,183.40
		9	NASARAWA	179,186,662.93	323,142.49	(3,018,317.48)	37,335,002.76	213,826,490.70
		10	NASARAWA EGGON	137,075,069.01	247,199.08	(3,018,317.48)	34,381,339.24	168,685,289.85
		11	OBI	131,207,330.35	236,617.29	(3,018,317.48)	34,362,836.21	162,788,466.37
		12	TOTO	139,398,370.98	251,388.89	(3,018,317.48)	32,200,739.41	168,832,181.80
		13	WAMBA	111,904,163.56	201,806.26	(3,018,317.48)	28,849,659.90	137,937,312.23
NASSARAWA TOTAL				1,788,021,498.03	3,224,490.63	(39,238,127.24)	441,486,173.94	2,193,494,035.35
26	NIGER	1	AGAIE	123,046,944.29	221,900.98	-	32,149,027.95	155,417,873.22
		2	AGWARA	105,644,191.44	190,517.12	-	26,671,116.23	132,505,824.79
		3	BIDA	120,984,531.41	218,181.65	-	36,159,758.50	157,362,471.57
		4	BORGU	196,945,044.87	355,167.68	-	34,983,111.14	232,283,323.69
		5	BOSSO	118,217,386.23	213,191.43	-	33,197,677.91	151,628,255.57
		6	EDATI	124,507,962.87	224,535.76	-	34,138,212.15	158,870,710.78
		7	GBAKO	117,932,408.49	212,677.50	-	31,754,224.16	149,899,310.15
		8	GURARA	105,380,078.90	190,040.82	-	29,106,332.21	134,676,451.93
		9	KATCHA	113,711,171.53	205,064.99	-	31,370,377.06	145,286,613.57
		10	KONTAGORA	125,227,942.14	225,834.16	-	33,530,369.59	158,984,145.89
		11	LAPAI	122,321,990.94	220,593.61	-	30,496,090.91	153,038,675.46
		12	LAVUN	142,336,416.23	256,687.32	-	37,736,941.98	180,330,045.53
		13	MAGAMA	145,805,306.09	262,943.06	-	35,686,081.02	181,754,330.17
		14	MARIGA	161,445,170.43	291,147.75	-	36,975,995.94	198,712,314.13
		15	MASHEGU	190,495,263.22	343,536.24	-	38,107,365.31	228,946,164.78
		16	MINNA	120,646,785.22	217,572.57	-	37,121,045.16	157,985,402.95
		17	MOKWA	163,753,988.59	295,311.44	-	40,278,024.29	204,327,324.32
		18	MUYA	110,612,300.91	199,476.53	-	30,026,186.60	140,837,964.04
		19	PAIKORO	127,302,018.46	229,574.51	-	33,976,038.56	161,507,631.54
		20	RAFI	146,828,621.30	264,788.49	-	35,706,107.83	182,799,517.62
		21	RIJAU	138,126,162.66	249,094.61	-	35,279,740.05	173,654,997.32
		22	SHIRORO	163,286,287.71	294,467.99	-	39,586,301.34	203,167,057.05
		23	SULEJA	119,415,362.42	215,351.84	-	38,220,270.06	157,850,984.32
		24	TAFA	97,185,150.53	175,262.21	-	28,567,204.81	125,927,617.55
		25	WUSHISHI	108,331,383.10	195,363.16	-	28,439,425.09	136,966,171.34
NIGER TOTAL				3,309,489,869.99	5,968,283.42	-	849,263,025.84	4,164,721,179.25
27	OGUN	1	ABEOKUTA NORTH	121,625,241.65	219,337.10	(5,788,847.52)	40,148,776.47	156,204,507.71
		2	ABEOKUTA SOUTH	125,559,452.02	226,432.00	(5,788,847.52)	43,700,559.40	163,697,595.89
		3	ADO-ODO/OTA	192,989,034.33	348,033.47	(5,788,847.52)	63,748,189.62	251,296,409.90
		4	EGBADO NORTH	126,891,910.18	228,834.93	(5,788,847.52)	38,733,621.46	160,065,519.05
		5	EGBADO SOUTH	113,717,822.56	205,076.98	(5,788,847.52)	37,792,071.37	145,926,123.39
		6	EWEKORO	86,502,280.89	155,996.89	(5,788,847.52)	29,542,333.71	110,411,763.97
		7	REMO NORTH	84,268,507.61	151,968.54	(5,788,847.52)	29,887,360.73	108,518,989.36
		8	IFO	189,221,362.64	341,238.91	(5,788,847.52)	63,622,804.40	247,396,558.43
		9	IJEBU EAST	112,610,240.05	203,079.58	(5,788,847.52)	33,536,085.01	140,560,557.13
		10	IJEBU NORTH	140,695,483.79	253,728.08	(5,788,847.52)	46,171,838.15	181,332,202.50
		11	IJEBU ODE	108,546,627.31	195,751.33	(5,788,847.52)	36,716,864.12	139,670,395.25
		12	IKENNE	98,067,129.62	176,852.76	(5,788,847.52)	34,155,682.44	126,610,817.31
		13	IJEBU NORTH EAST	88,432,816.68	159,478.39	(5,788,847.52)	30,447,748.48	113,251,196.03
		14	IMEKO-AFON	101,664,753.24	183,340.66	(5,788,847.52)	31,505,903.91	127,565,150.29
		15	IPOKIA	106,485,506.57	192,034.33	(5,788,847.52)	36,455,209.56	137,343,902.95
		16	OBAFEMI/OWODE	129,113,997.02	232,842.21	(5,788,847.52)	42,145,797.24	165,703,788.95
		17	ODEDAH	108,388,621.98	195,466.38	(5,788,847.52)	33,481,882.03	136,277,122.88
		18	ODOGBOLU	100,735,948.76	181,665.67	(5,788,847.52)	34,764,323.18	129,893,090.09
		19	OGUN WATERSIDE	95,683,255.07	172,553.72	(5,788,847.52)	30,832,393.75	120,899,355.01
		20	SHAGAMU	129,778,115.37	234,039.87	(5,788,847.52)	43,927,965.23	168,151,272.95
OGUN TOTAL				2,360,978,107.34	4,257,751.81	(115,776,950.40)	781,317,410.27	3,030,776,319.03

28	ONDO	1	AKOKO NORTH EAST	125,095,669.90	225,595.62	(2,620,951.49)	36,097,975.26	158,798,289.28
		2	AKOKO NORTH WEST	132,331,156.33	238,643.98	(2,620,951.49)	38,883,079.84	168,831,928.67
		3	AKOKO SOUTH WEST	134,724,009.49	242,959.22	(2,620,951.49)	40,021,850.43	172,367,867.65
		4	AKOKO SOUTH EAST	99,927,109.39	180,207.02	(2,620,951.49)	29,351,046.16	126,837,411.07
		5	AKURE NORTH	104,711,517.24	188,835.15	(2,620,951.49)	32,918,212.00	135,197,612.90
		6	AKURE SOUTH	160,916,977.77	290,195.22	(2,620,951.49)	48,999,446.36	207,585,667.86
		7	IDANRE	113,330,861.83	204,379.14	(2,620,951.49)	32,732,238.44	143,646,527.92
		8	IFEDORE	114,181,362.34	205,912.92	(2,620,951.49)	36,164,586.15	147,930,909.92
		9	OKITIPUPA	137,273,878.54	247,557.61	(2,620,951.49)	40,317,826.29	175,218,310.95
		10	ILAJE	148,959,003.92	268,630.39	(2,620,951.49)	44,457,424.98	191,064,107.80
		11	ESE-EDO	113,975,874.14	205,542.35	(2,620,951.49)	34,615,483.74	146,175,948.74
		12	ILE-OLUJI-OKEIGBO	117,972,500.67	212,749.80	(2,620,951.49)	35,913,743.16	151,478,042.14
		13	IRELE	109,633,778.60	197,711.88	(2,620,951.49)	33,903,516.30	141,114,055.30
		14	ODIGBO	137,112,000.75	247,265.69	(2,620,951.49)	40,084,615.59	174,822,930.54
		15	ONDO EAST	90,996,914.05	164,102.44	(2,620,951.49)	28,794,649.26	117,334,714.27
		16	ONDO WEST	150,393,130.64	271,216.67	(2,620,951.49)	43,953,634.73	191,997,030.55
		17	OSE	121,176,062.77	218,527.06	(2,620,951.49)	33,884,287.67	152,657,926.01
		18	OWO	142,171,626.48	256,390.14	(2,620,951.49)	39,252,705.01	179,059,770.13
ONDO TOTAL				2,254,883,434.85	4,066,422.30	(47,177,126.82)	670,346,321.38	2,882,119,051.72
29	OSUN	1	ATAKUMOSA EAST	88,850,616.26	160,231.84	(2,734,288.18)	27,539,433.46	113,815,993.38
		2	ATAKUMOSA WEST	89,099,854.53	160,681.32	(2,734,288.18)	26,991,308.51	113,517,556.18
		3	AIYEDADE	111,003,452.29	200,181.93	(2,734,288.18)	32,923,088.59	141,392,434.62
		4	AIYEDIRE	98,124,598.29	176,956.40	(2,734,288.18)	27,513,964.59	123,081,231.10
		5	BOLUWADURO	92,856,657.98	167,456.28	(2,734,288.18)	27,146,008.32	117,435,834.40
		6	BORIPE	105,759,172.59	190,724.47	(2,734,288.18)	32,122,451.74	135,338,060.63
		7	EDE NORTH	88,641,899.96	159,855.45	(2,734,288.18)	28,093,363.28	114,160,830.51
		8	EDE SOUTH	92,059,163.81	166,018.09	(2,734,288.18)	27,527,678.60	117,018,572.32
		9	EGBEDORE	90,544,755.46	163,287.03	(2,734,288.18)	27,411,581.17	115,385,335.48
		10	EJIGBO	102,786,189.75	185,363.04	(2,734,288.18)	31,635,060.25	131,872,324.86
		11	IFE CENTRAL	108,833,164.67	196,268.06	(2,734,288.18)	34,146,610.29	140,441,754.85
		12	IFE EAST	125,786,058.07	226,840.65	(2,734,288.18)	35,658,271.28	158,936,881.83
		13	IFE NORTH	117,250,749.68	211,448.21	(2,734,288.18)	33,162,684.64	147,890,594.35
		14	IFE SOUTH	102,206,339.53	184,317.35	(2,734,288.18)	31,830,756.97	131,487,125.67
		15	IFEDAYO	80,315,914.06	144,840.49	(2,734,288.18)	24,699,472.84	102,425,939.22
		16	IFELODUN	103,494,656.54	186,640.68	(2,734,288.18)	29,030,632.28	129,977,641.32
		17	ILA	91,244,690.05	164,549.28	(2,734,288.18)	26,512,842.01	115,187,793.16
		18	ILESHA EAST	95,123,577.20	171,544.40	(2,734,288.18)	29,744,486.30	122,305,319.73
		19	ILESHA WEST	100,801,921.16	181,784.64	(2,734,288.18)	29,524,554.25	127,773,971.87
		20	IREPODUN	99,758,397.10	179,902.77	(2,734,288.18)	30,681,319.93	127,885,331.62
		21	IREWOLE	107,934,825.97	194,648.01	(2,734,288.18)	32,430,182.47	137,825,368.27
		22	ISOKAN	97,968,756.08	176,675.36	(2,734,288.18)	29,497,126.23	124,908,269.49
		23	IWO	120,466,333.63	217,247.14	(2,734,288.18)	35,896,996.60	153,846,289.20
		24	OBOKUN	99,898,334.12	180,155.13	(2,734,288.18)	30,464,653.12	127,808,854.19
		25	ODO-OTIN	131,614,812.11	237,352.14	(2,734,288.18)	31,741,652.20	160,859,528.26
		26	OLA-OLUWA	90,087,270.08	162,462.01	(2,734,288.18)	27,568,167.57	115,083,611.48
		27	OLORUNDA	108,964,848.60	196,505.54	(2,734,288.18)	31,571,206.67	137,998,272.64
		28	ORIADE	109,314,228.58	197,135.61	(2,734,288.18)	32,794,293.01	139,571,369.01
		29	OROLU	96,330,495.88	173,720.94	(2,734,288.18)	29,489,870.14	123,259,798.79
		30	OSOGBO	107,174,889.16	193,277.56	(2,734,288.18)	33,380,367.30	138,014,245.84
OSUN TOTAL				3,054,296,623.22	5,508,071.82	(82,028,645.40)	908,730,084.62	3,886,506,134.26

30	OYO	1	AFIJO	105,480,465.33	190,221.86	(2,536,017.62)	37,773,644.52	140,908,314.08
		2	AKINYELE	122,494,287.13	220,904.32	(2,536,017.62)	43,374,329.26	163,553,503.09
		3	ATIBA	122,017,694.84	220,044.84	(2,536,017.62)	40,351,660.33	160,053,382.40
		4	ATISBO	130,727,603.98	235,752.16	(2,536,017.62)	36,077,098.38	164,504,436.90
		5	EGBEDA	132,636,268.25	239,194.22	(2,536,017.62)	48,469,119.49	178,808,564.34
		6	IBADAN NORTH	136,323,085.46	245,842.97	(2,536,017.62)	50,299,250.22	184,332,161.02
		7	IBADAN NORTH EAST	147,793,356.45	266,528.28	(2,536,017.62)	52,011,977.43	197,535,844.54
		8	IBADAN NORTH WEST	108,770,486.52	196,155.03	(2,536,017.62)	39,127,703.26	145,558,327.19
		9	IBADAN SOUTH EAST	129,087,612.53	232,794.63	(2,536,017.62)	47,342,466.57	174,126,856.10
		10	IBADAN SOUTH WEST	135,148,798.46	243,725.28	(2,536,017.62)	48,542,551.11	181,399,057.23
		11	IBARAPA CENTRAL	97,744,447.75	176,270.84	(2,536,017.62)	35,510,180.16	130,894,881.14
		12	IBARAPA NORTH	101,935,768.16	183,829.41	(2,536,017.62)	35,373,257.76	134,956,837.71
		13	IDO	99,927,958.08	180,208.55	(2,536,017.62)	35,530,642.33	133,102,791.35
		14	SAKI WEST	148,419,394.75	267,657.27	(2,536,017.62)	48,210,004.56	194,361,038.95
		15	IFELOJU	101,208,161.46	182,517.25	(2,536,017.62)	36,616,516.03	135,471,177.12
		16	IREPO	106,203,599.79	191,525.95	(2,536,017.62)	36,930,486.99	140,789,595.11
		17	ISEYIN	138,756,794.36	250,231.88	(2,536,017.62)	46,680,711.27	183,151,719.90
		18	ITESIWAJU	119,979,556.93	216,369.30	(2,536,017.62)	37,373,035.85	155,032,944.46
		19	IWAJOWA	110,142,987.49	198,630.18	(2,536,017.62)	35,510,252.72	143,315,852.77
		20	OLORUNSOGO	99,452,837.26	179,351.73	(2,536,017.62)	33,970,438.11	131,066,609.47
		21	KAJOLA	122,823,668.29	221,498.33	(2,536,017.62)	42,622,453.33	163,131,602.33
		22	LAGELU	113,767,219.50	205,166.06	(2,536,017.62)	38,773,823.81	150,210,191.75
		23	OGBOMOSHO NORTH	117,777,652.01	212,398.42	(2,536,017.62)	42,457,232.19	157,911,265.00
		24	OGBOMOSHO SOUTH	100,826,259.40	181,828.53	(2,536,017.62)	35,353,158.40	133,825,228.71
		25	OGO-OLUWA	92,265,957.47	166,391.02	(2,536,017.62)	32,767,741.38	122,664,072.25
		26	OLUYOLE	122,303,781.90	220,560.77	(2,536,017.62)	42,747,838.55	162,736,163.60
		27	ONA-ARA	133,253,388.74	240,307.12	(2,536,017.62)	47,270,848.98	178,228,527.22
		28	ORELOPE	102,059,427.16	184,052.41	(2,536,017.62)	35,616,264.18	135,323,726.13
		29	ORI IRE	122,738,288.89	221,344.35	(2,536,017.62)	38,967,633.94	159,391,249.56
		30	OYO EAST	103,632,069.16	186,888.49	(2,536,017.62)	37,024,308.22	138,307,248.25
		31	OYO WEST	104,084,469.44	187,704.34	(2,536,017.62)	37,923,337.63	139,659,493.79
		32	SAKI EAST	103,579,042.28	186,792.86	(2,536,017.62)	36,035,811.24	137,265,628.76
		33	IFEDAPO	119,394,491.52	215,314.20	(2,536,017.62)	38,346,657.86	155,420,445.95
	OYO TOTAL	3,852,756,880.73	6,948,002.84	(83,688,581.46)	1,330,982,436.06	5,106,998,738.18		
31	PLATEAU	1	BARKIN LADI	140,836,158.76	253,981.77	-	35,079,997.13	176,170,137.67
		2	BASSA	142,069,008.97	256,205.08	-	35,921,122.95	178,246,336.99
		3	BOKKOS	141,449,927.85	255,088.64	-	35,311,248.68	177,016,265.16
		4	JOS EAST	107,387,726.71	193,661.38	-	28,573,825.06	136,155,213.15
		5	JOS NORTH	186,839,988.53	336,944.38	-	53,512,857.33	240,689,790.23
		6	JOS SOUTH	161,569,053.40	291,371.16	-	44,618,053.37	206,478,477.92
		7	KANAM	141,832,343.35	255,778.28	-	34,400,174.16	176,488,295.79
		8	KANKE	125,260,838.57	225,893.48	-	31,173,101.21	156,659,833.25
		9	LANGTANG NORTH	128,477,001.20	231,693.46	-	32,567,648.92	161,276,343.59
		10	LANGTANG SOUTH	121,879,054.92	219,794.82	-	30,076,053.13	152,174,902.88
		11	MANGU	168,391,721.16	303,675.05	-	43,762,923.29	212,458,319.51
		12	MIKANG	113,370,119.53	204,449.94	-	29,430,696.59	143,005,266.06
		13	PANKSHIN	151,351,303.33	272,944.63	-	36,271,301.80	187,895,549.75
		14	QUAN-PAN	151,132,399.29	272,549.86	-	36,651,811.10	188,056,760.25
		15	RIYOM	119,436,348.64	215,389.68	-	31,908,360.69	151,560,099.02
		16	SHENDAM	152,183,601.10	274,445.58	-	37,456,366.23	189,914,412.91
		17	WASE	161,695,753.62	291,599.65	-	34,096,579.41	196,083,932.68
	PLATEAU TOTAL	2,415,162,348.94	4,355,466.85	-	610,812,121.03	3,030,329,936.81		

32	RIVERS	1	AHOADA	107,585,332.50	194,017.74	-	39,232,196.71	147,011,546.96
		2	AHOADA WEST	134,419,517.61	242,410.10	-	45,231,385.85	179,893,313.57
		3	AKUKUTORU	123,828,571.23	223,310.55	-	38,452,820.21	162,504,701.99
		4	ANDONI	132,184,518.75	238,379.54	-	42,443,886.76	174,866,785.05
		5	ASARITORU	122,700,303.54	221,275.85	-	43,103,537.80	166,025,117.19
		6	BONNY	122,679,800.53	221,238.88	-	42,759,454.06	165,660,493.47
		7	DEGEMA	132,956,832.07	239,772.32	-	45,256,637.04	178,453,241.44
		8	ELEME	128,810,019.99	232,294.02	-	40,983,598.88	170,025,912.89
		9	EMOHUA	122,862,438.91	221,568.24	-	41,783,002.19	164,867,009.34
		10	ETCHE	144,075,983.95	259,824.43	-	45,233,490.12	189,569,298.50
		11	GONAKA	128,314,113.28	231,399.71	-	43,736,849.23	172,282,362.22
		12	IKWERRE	122,807,613.79	221,469.37	-	40,899,573.37	163,928,656.53
		13	KHANA	145,793,983.22	262,922.64	-	48,481,533.17	194,538,439.04
		14	OBIO/AKPOR	178,540,544.96	321,977.29	-	60,858,389.05	239,720,911.30
		15	OBUA/ODUAL	144,143,509.92	259,946.20	-	47,666,746.96	192,070,203.08
		16	OGBA/EGBEMA/NDONI	145,453,440.09	262,308.51	-	47,740,904.18	193,456,652.78
		17	OGU/BOLO	99,933,010.41	180,217.66	-	32,551,951.07	132,665,179.15
		18	OKRIKA	122,967,996.17	221,758.60	-	43,243,290.07	166,433,044.85
		19	OMUMMA	97,464,261.33	175,765.56	-	34,415,532.37	132,055,559.26
		20	OPOBO/NKORO	105,424,108.96	190,120.23	-	38,126,659.01	143,740,888.20
		21	OYIGBO	108,883,916.11	196,359.59	-	36,035,163.96	145,115,439.66
		22	PORT HARCOURT	202,211,569.83	364,665.25	-	66,396,671.43	268,972,906.51
		23	TAI	119,686,233.47	215,840.32	-	35,680,341.22	155,582,415.01
RIVERS TOTAL		2,993,727,620.62	5,398,842.61	-	1,000,313,614.73	3,999,440,077.96		
33	SOKOTO	1	BINJI	112,135,592.31	202,223.61	(1,564,740.79)	29,952,432.28	140,725,507.41
		2	BODINGA	127,647,878.10	230,198.23	(1,564,740.79)	35,059,195.05	161,372,530.59
		3	DANGE-SHUNI	137,561,807.50	248,076.86	(1,564,740.79)	36,448,010.46	172,693,154.03
		4	GADA	149,359,426.52	269,352.51	(1,564,740.79)	40,346,053.95	188,410,092.19
		5	GORONYO	140,503,146.67	253,381.23	(1,564,740.79)	35,559,139.57	174,750,926.68
		6	GUDU	127,311,754.54	229,592.07	(1,564,740.79)	29,264,337.37	155,240,943.20
		7	GWADABAWA	145,408,190.24	262,226.91	(1,564,740.79)	39,119,121.89	183,224,798.24
		8	ILLELA	124,078,367.69	223,761.03	(1,564,740.79)	33,251,195.39	155,988,583.32
		9	ISA	140,447,470.23	253,280.82	(1,564,740.79)	32,932,943.34	172,068,953.59
		10	KEBBE	126,804,512.34	228,677.32	(1,564,740.79)	31,376,875.08	156,845,323.95
		11	KWARE	117,586,726.88	212,054.11	(1,564,740.79)	32,047,410.25	148,281,450.45
		12	RABAH	140,001,305.04	252,476.21	(1,564,740.79)	33,155,124.78	171,844,165.24
		13	SABON BIRNI	146,889,620.34	264,898.50	(1,564,740.79)	37,395,147.74	182,984,925.79
		14	SHAGARI	132,355,329.65	238,687.58	(1,564,740.79)	33,681,046.10	164,710,322.53
		15	SILAME	118,516,089.69	213,730.10	(1,564,740.79)	29,905,340.26	147,070,419.27
		16	SOKOTO NORTH	131,699,569.81	237,504.99	(1,564,740.79)	39,227,092.49	169,599,426.50
		17	SOKOTO SOUTH	130,635,635.04	235,586.31	(1,564,740.79)	36,474,712.87	165,781,193.42
		18	TAMBUWAL	146,274,877.57	263,789.88	(1,564,740.79)	38,652,773.06	183,626,699.71
		19	TANGAZA	134,859,542.23	243,203.64	(1,564,740.79)	30,592,854.68	164,130,859.75
		20	TURETA	122,724,151.15	221,318.86	(1,564,740.79)	27,292,567.79	148,673,297.00
		21	WAMAKKO	126,509,717.57	228,145.69	(1,564,740.79)	35,364,894.08	160,538,016.55
		22	WURNO	121,722,006.01	219,511.60	(1,564,740.79)	34,108,719.97	154,485,496.80
		23	YABO	114,114,353.85	205,792.08	(1,564,740.79)	30,676,880.19	143,432,285.32
SOKOTO TOTAL		3,015,147,070.95	5,437,470.12	(35,989,038.17)	781,883,868.63	3,766,479,371.53		

34	TARABA	1	ARDO KOLA	113,266,767.56	204,263.56	-	28,649,790.99	142,120,822.10
		2	BALI	193,825,523.33	349,541.98	-	37,503,235.24	231,678,300.56
		3	DONGA	133,122,481.03	240,071.05	-	32,073,939.32	165,436,491.39
		4	GASHAKA	158,949,038.46	286,646.27	-	28,712,193.35	187,947,878.08
		5	GASSOL	171,719,873.17	309,676.99	-	40,101,930.91	212,131,481.07
		6	IBI	118,959,023.04	214,528.88	-	28,441,758.92	147,615,310.84
		7	JALINGO	114,418,131.70	206,339.91	-	32,490,003.45	147,114,475.06
		8	KARIM LAMIDU	177,592,588.09	320,267.76	-	36,553,340.65	214,466,196.50
		9	KURMI	126,417,379.20	227,979.17	-	28,984,296.69	155,629,655.05
		10	LAU	116,720,877.38	210,492.65	-	29,351,382.22	146,282,752.25
		11	SARDAUNA	174,184,669.09	314,121.97	-	38,628,074.14	213,126,865.19
		12	TAKUM	137,872,796.93	248,637.69	-	32,163,769.70	170,285,204.32
		13	USSA	118,499,829.52	213,700.78	-	30,489,136.95	149,202,667.26
		14	WUKARI	169,734,176.13	306,096.02	-	39,869,518.38	209,909,790.53
		15	YORRO	112,519,041.94	202,915.12	-	28,830,395.04	141,552,352.10
		16	ZING	122,060,620.48	220,122.26	-	31,584,298.44	153,865,041.18
TARABA TOTAL		2,259,862,817.04	4,075,402.04	-	524,427,064.39	2,788,365,283.48		
35	YOBE	1	BADE	126,142,392.81	227,483.26	-	34,001,650.22	160,371,526.29
		2	BURSARI	139,589,046.16	251,732.75	-	31,777,078.50	171,617,857.41
		3	DAMATURU	116,876,498.95	210,773.29	-	30,245,318.14	147,332,590.38
		4	FIKA	130,859,067.81	235,989.24	-	33,792,166.93	164,887,223.99
		5	FUNE	183,539,853.39	330,992.96	-	45,682,356.93	229,553,203.28
		6	GEIDAM	152,107,134.22	274,307.68	-	35,272,409.06	187,653,850.96
		7	GUJBA	140,040,502.24	252,546.90	-	33,298,244.97	173,591,294.10
		8	GULAMI	121,666,472.26	219,411.46	-	31,369,721.67	153,255,605.38
		9	JAKUSKO	160,458,609.22	289,368.60	-	40,481,410.13	201,229,387.94
		10	KARASUWA	113,164,170.87	204,078.54	-	31,622,378.68	144,990,628.09
		11	MACHINA	108,393,283.36	195,474.79	-	28,329,130.20	136,917,888.35
		12	NANGERE	116,214,175.98	209,578.87	-	30,231,459.01	146,655,213.86
		13	NGURU	126,396,661.40	227,941.81	-	34,788,935.86	161,413,539.07
		14	POTISKUM	139,085,147.16	250,824.03	-	38,797,489.59	178,133,460.77
		15	TARMUA	129,000,082.92	232,636.78	-	29,460,934.94	158,693,654.63
		16	YUNUSARI	134,440,196.13	242,447.39	-	32,988,627.65	167,671,271.18
		17	YUSUFARI	134,120,719.19	241,871.25	-	31,919,442.96	166,282,033.41
YOBE TOTAL		2,272,094,014.07	4,097,459.60	-	574,058,755.44	2,850,250,229.10		

36	ZAMFARA	1	ANKA	126,243,865.97	227,666.26	-	32,266,107.38	158,737,639.61
		2	BAKURA	122,235,614.84	220,437.84	-	35,504,137.03	157,960,189.71
		3	BUKKUYUM	144,258,047.39	260,152.76	-	37,298,422.68	181,816,622.83
		4	BUNGUDU	159,218,799.20	287,132.75	-	40,656,830.85	200,162,762.79
		5	GUMMI	138,582,996.48	249,918.46	-	36,783,675.74	175,616,590.67
		6	GUSAU	192,430,475.38	347,026.18	-	49,744,719.33	242,522,220.89
		7	KAURA NAMODA	146,142,597.62	263,551.33	-	42,358,383.68	188,764,532.63
		8	KIYAWA	132,591,127.77	239,112.81	-	34,902,897.51	167,733,138.09
		9	MARADUN	143,334,758.66	258,487.71	-	37,241,752.63	180,834,999.00
		10	MARU	189,190,192.02	341,182.70	-	43,122,667.52	232,654,042.24
		11	SHINKAFI	118,126,565.89	213,027.64	-	31,784,956.13	150,124,549.66
		12	TALATA MAFARA	136,438,136.07	246,050.45	-	37,555,651.03	174,239,837.55
		13	TSAFE	144,551,719.89	260,682.36	-	41,243,921.00	186,056,323.25
		14	ZURMI	159,643,929.78	287,899.42	-	43,263,217.96	203,195,047.16
ZAMFARA TOTAL				2,052,988,826.96	3,702,328.65	-	543,727,340.48	2,600,418,496.09
37	FCT-ABUJA	1	ABAJI	105,456,112.30	190,177.94	-	293,483,476.73	399,129,766.97
		2	ABUJA MUNICIPAL	269,204,494.13	485,479.27	-	345,736,241.46	615,426,214.86
		3	BWARI	151,635,529.75	273,457.20	-	305,729,723.01	457,638,709.95
		4	GWAGWALADA	129,953,659.32	234,356.44	-	300,690,659.54	430,878,675.30
		5	KUJE	123,478,073.35	222,678.47	-	296,307,764.19	420,008,516.01
		6	KWALI	127,014,232.41	229,055.52	-	295,471,137.15	422,714,425.08
				906,742,101.26	1,635,204.84	-	1,837,419,002.07	2,745,796,308.17
				99,794,400,629.57	179,967,695.97	(773,506,317.17)	33,855,348,599.14	133,056,210,607.50

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.

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