



NATIONAL BUREAU OF STATISTICS

# Federation Account Allocation Committee (FAAC)

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(MAY 2019 Disbursement)



**Report Date: July 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 N616.20bn to the three tiers of government in May 2019 from the revenue generated in April 2019.

The amount disbursed comprised of N518.92bn from the Statutory Account, N96.49bn from Valued Added Tax (VAT) and N797.11mln exchange gain differences.

Federal Government received a total of N253.92bn from the N616.20bn. States received a total of N168.06bn and Local Governments received N126.28bn. The sum of N46.35bn 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 N5.38bn, N6.78bn and N3.12bn respectively as cost of revenue collections.

Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that the sum of N199.58bn was disbursed to the FGN consolidated revenue account; N4.56bn shared as share of derivation and ecology; N2.28bn as stabilization fund; N7.65bn for the development of natural resources; and N5.44bn to the Federal Capital Territory (FCT) Abuja.

# Federation Account Allocation Committee (FAAC) May 2019 Disbursement

Summary of Gross Revenue Allocation by FAAC  
for the month of April, 2019 Shared in May, 2019



Summary of Gross Revenue Allocation by FAAC for the month of April, 2019 Shared in May, 2019

## BENEFICIARIES



**FGN**

Statutory		N239,654,784,075.98
Exchange Gain Difference		N368,550,478.77
VAT		N13,893,927,582.82
Total		N253,917,262,137.57



**State**

Statutory		N121,556,109,159.27
Exchange Gain Difference		N186,933,728.03
VAT		N46,313,091,942.74
Total		N168,056,134,830.04



**LGCs**

Statutory		N93,714,664,995.54
Exchange Gain Difference		N144,118,068.77
VAT		N32,419,164,359.91
Total		N126,277,947,424.22



**13%  
Derivation  
Fund**

Statutory		N46,255,932,635.57
Exchange Gain Difference		N97,503,959.62
VAT		-----
Total		N46,353,436,595.19



**Cost of  
Collection  
- NCS**

Statutory		N5,024,875,391.12
Exchange Gain Difference		-----
VAT		N354,520,284.44
Total		N5,379,395,675.56



**Transfer  
to  
Excess ECA**

Statutory		N6,307,224,099.81
Exchange Gain Difference		-----
VAT		-----
Total		N6,307,224,099.81

# Federation Account Allocation Committee (FAAC) May 2019 Disbursement

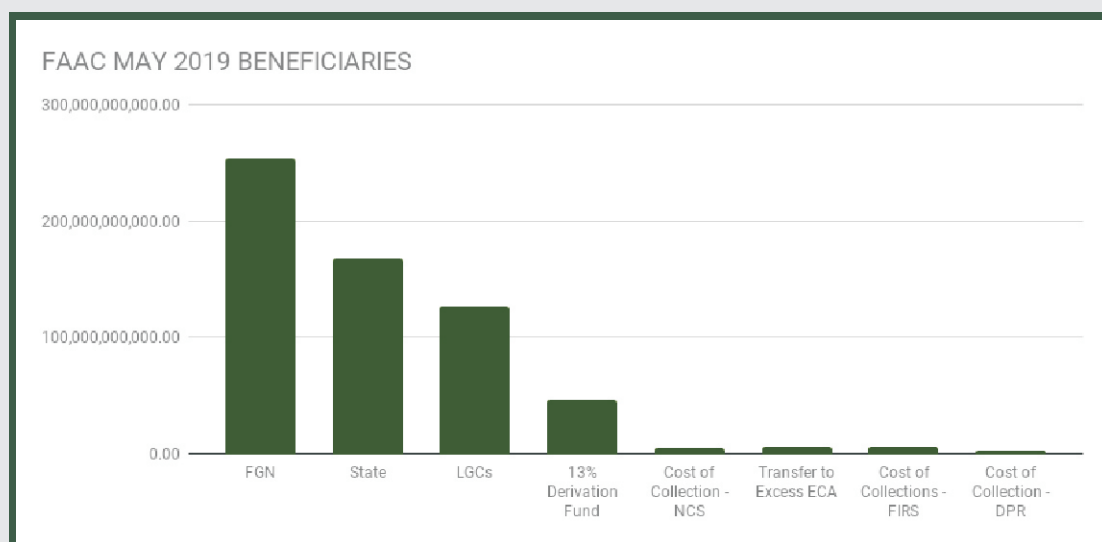
Summary of Gross Revenue Allocation by FAAC  
for the month of April, 2019 Shared in May, 2019



<p><b>Cost of Collections - FIRS</b></p>	Statutory		N3,277,276,726.99
	Exchange Gain Difference		----
	VAT		N3,504,904,044.12
	Total		N6,782,180,771.11

<p><b>Cost of Collections - DPR</b></p>	Statutory		N3,124,936,737.11
	Exchange Gain Difference		----
	VAT		----
	Total		N3,124,936,737.11

TOTAL(ALL BENEFICIARIES)	
STATUTORY	N518,915,803,821.39
EXCHANGE GAIN DIFFERENCE	N797,106,235.19
VAT	N96,485,608,214.03
TOTAL	N616,198,518,270.61



# Federation Account Allocation Committee (FAAC) May 2019 Disbursement

Summary of Gross Revenue Allocation by FAAC  
for the month of April, 2019 Shared in May, 2019



Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the  
Month of April, 2019 Shared in May, 2019

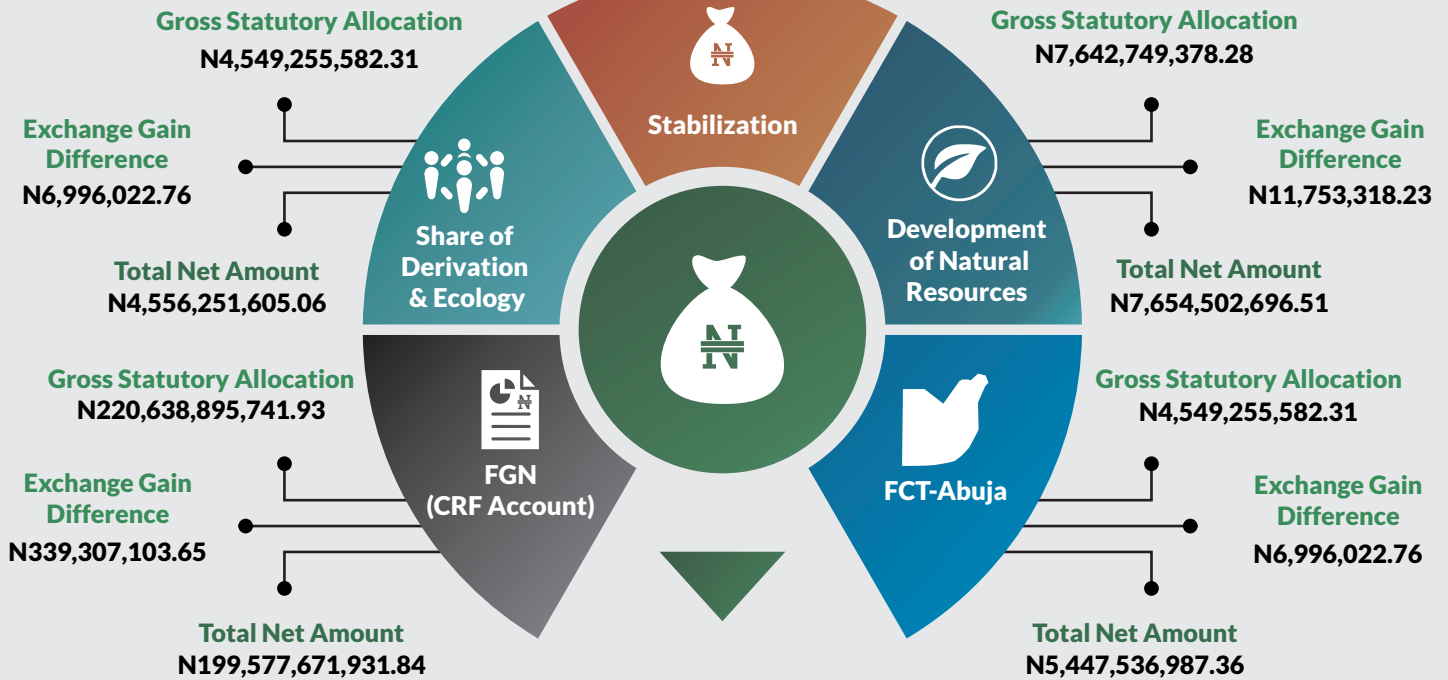
FG

## BENEFICIARIES

Exchange Gain Difference  
N3,498,011.38

Gross Statutory Allocation  
N2,274,627,791.15

Total Net Amount  
N2,278,125,802.53



SUB-TOTAL	Gross Statutory Allocation	Exchange Gain Difference	Total Net Amount
	N239,654,784,075.98	N368,550,478.77	N219,514,089,023.30

# Federation Account Allocation Committee (FAAC) May 2019 Disbursement

## F.C.T ABUJA



### Local Government Councils

#### Total Allocation

ABAJI	▶		<b>N343,465,203.69</b>
ABUJA MUNICIPAL	▶		<b>N547,510,223.62</b>
BWARI	▶		<b>N398,624,686.28</b>
GWAGWALADA	▶		<b>N373,407,119.79</b>
KUJE	▶		<b>N363,119,724.01</b>
KWALI	▶		<b>N365,644,421.44</b>

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of March, 2019 Shared in April, 2019

### FCT Abuja

Gross Statutory Allocation ▶ **N851,501,003.27**

Deduction ▶ **N 0.00**

Value Added Tax ▶ **N1,538,960,904.09**

Dist. Exchange Gain

▶ **N1,309,471.47**



**Total Allocation**  
**N2,391,771,378.84**

# Federation Account Allocation Committee (FAAC) May 2019 Disbursement

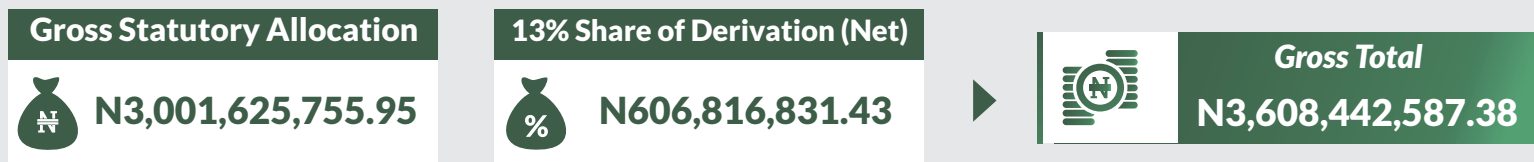
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2019 Shared in May, 2019.



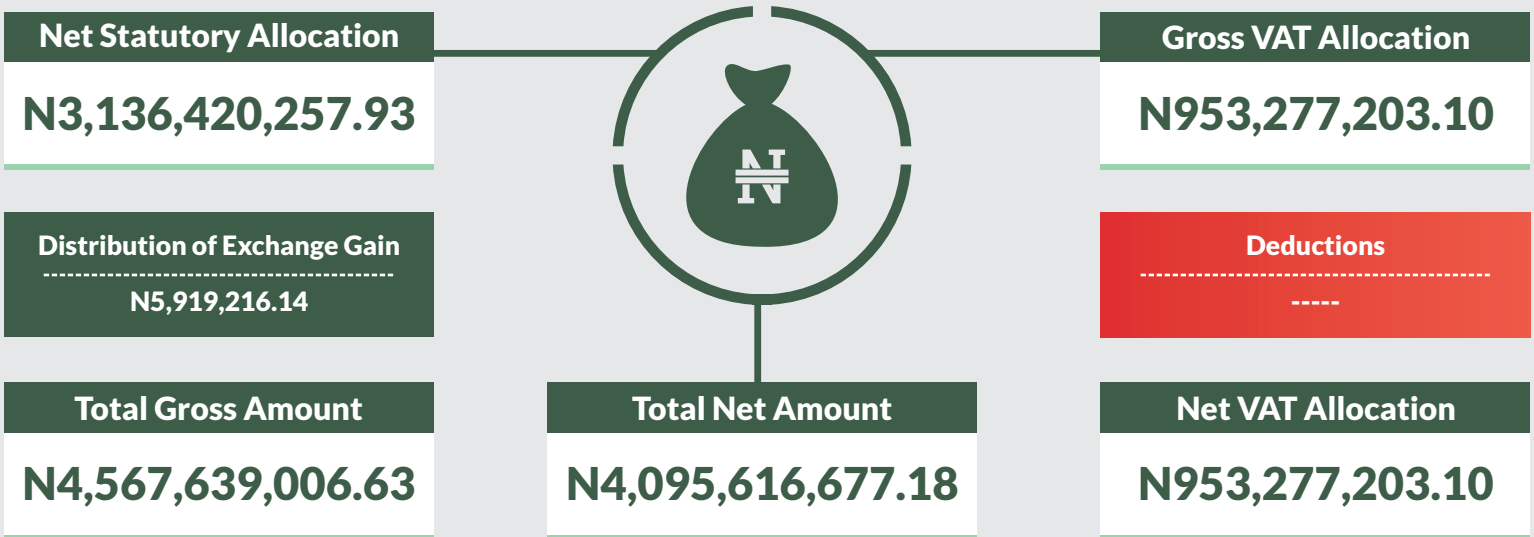
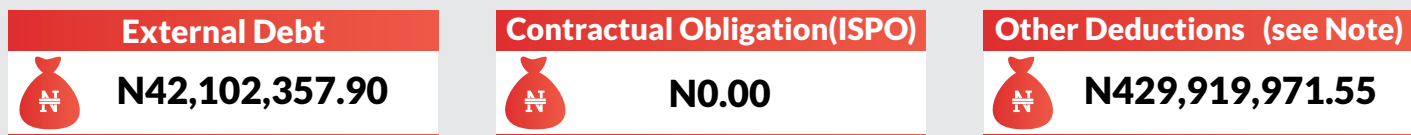
## ABIA STATE

 **17**  
No. of LGCs

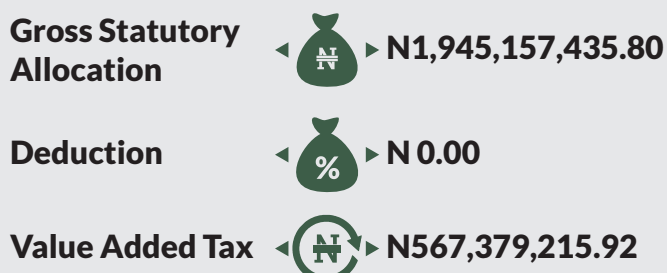
### BENEFICIARIES



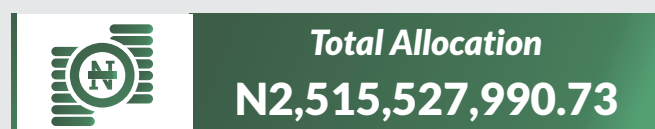
### DEDUCTIONS



### LGAs



Exchange Gain Difference = N2,991,339.01







### Total Allocation

ABA NORTH	▶		<b>N129,065,885.52</b>
ABA SOUTH	▶		<b>N 217,754,544.15</b>
AROCHUKWU	▶		<b>N150,778,022.55</b>
BENDE	▶		<b>N154,513,385.42</b>
IKWUANO	▶		<b>N140,032,933.85</b>
ISIALA NGWA NORTH	▶		<b>N144,684,117.76</b>
ISIALA NGWA SOUTH	▶		<b>N140,029,640.01</b>
ISUIKWUATO	▶		<b>N135,902,690.64</b>
NNEOCHI	▶		<b>N147,712,548.71</b>
OBIOMA NGWA	▶		<b>N150,624,041.92</b>
OHAFA	▶		<b>N165,926,784.51</b>
OSISIOMA	▶		<b>N159,428,792.39</b>
UGWUNAGBO	▶		<b>N120,981,672.59</b>
UKWA EAST	▶		<b>N114,178,784.76</b>
UKWA WEST	▶		<b>N119,887,752.77</b>
UMUAHIA NORTH	▶		<b>N174,180,961.09</b>
UMUAHIA SOUTH	▶		<b>N149,845,432.09</b>

# Federation Account Allocation Committee (FAAC) May 2019 Disbursement

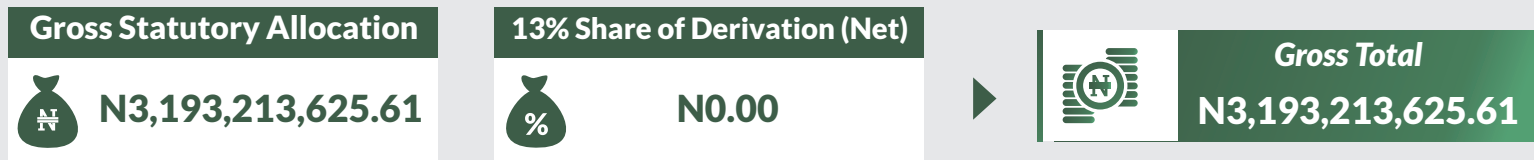
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2019 Shared in May, 2019.



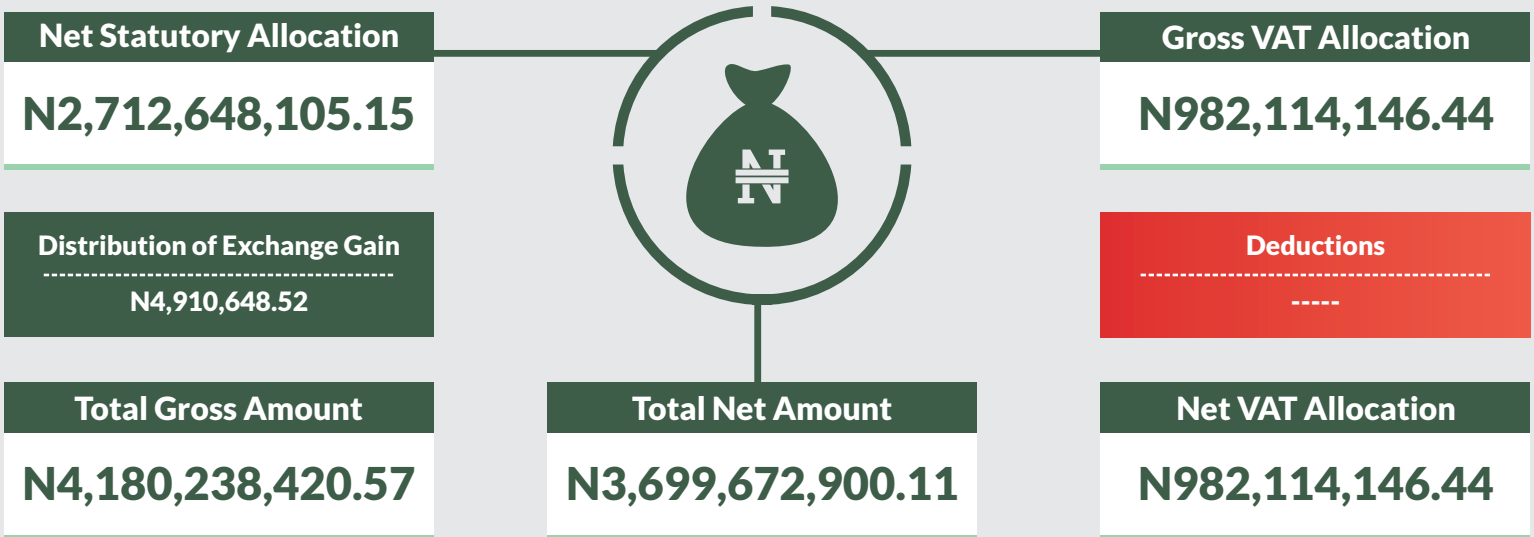
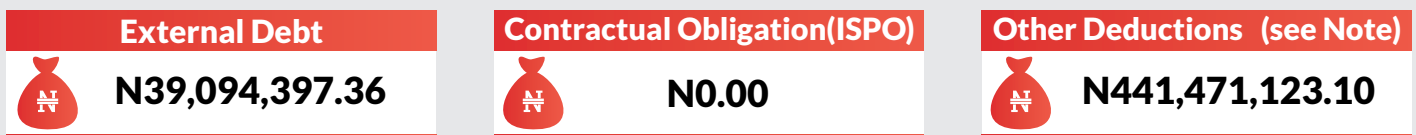
## ADAMAWA STATE

 **21**  
No. of LGCs

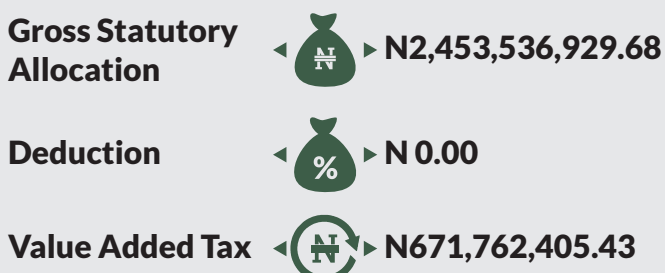
### BENEFICIARIES



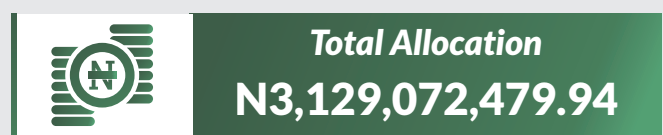
### DEDUCTIONS



### LGAs





Exchange Gain Difference =N3,773,144.83





### Total Allocation

DEMSA	▶		<b>N155,479,562.73</b>
FUFORE	▶		<b>N184,276,918.11</b>
GANYE	▶		<b>N159,242,706.94</b>
GIREI	▶		<b>N141,146,999.74</b>
GOMBI	▶		<b>N141,131,457.00</b>
GUYUK	▶		<b>N150,878,034.82</b>
HONG	▶		<b>N160,719,100.80</b>
JADA	▶		<b>N166,547,584.69</b>
YOLA-NORTH	▶		<b>N151,209,482.52</b>
LAMURDE	▶		<b>N133,142,838.35</b>
MADAGALI	▶		<b>N136,357,113.66</b>
MAIHA	▶		<b>N132,508,142.93</b>
MAYO-BELWA	▶		<b>N151,894,904.78</b>
MICHIKA	▶		<b>N148,386,463.64</b>
MUBI NORTH	▶		<b>N142,780,377.21</b>
MUBI SOUTH	▶		<b>N 133,667,989.59</b>
NUMAN	▶		<b>N125,889,484.42</b>
SHELLENG	▶		<b>N142,971,942.35</b>



*Total Allocation*

<b>SONG</b>	▶		<b>N174,748,923.36</b>
<b>TOUNGO</b>	▶		<b>N144,945,998.97</b>
<b>YOLA-SOUTH</b>	▶		<b>N151,146,453.31</b>

# Federation Account Allocation Committee (FAAC) May 2019 Disbursement


Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2019 Shared in May, 2019.




## AKWA IBOM STATE

 **31**  
No. of LGCs


### BENEFICIARIES

**Gross Statutory Allocation**  
 **N3,222,887,908.88**


**13% Share of Derivation (Net)**  
 **N10,782,064,026.97**

**Gross Total**  
 **N14,004,951,935.85**

### DEDUCTIONS

**External Debt**  
 **N14,782,883.32**

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

**Other Deductions (see Note)**  
 **N1,052,339,532.95**

**Net Statutory Allocation**  
**N12,937,829,519.58**

**Gross VAT Allocation**  
**N1,094,764,688.21**

**Distribution of Exchange Gain**  
**N27,901,463.51**

**Deductions**  
-----


**Total Gross Amount**  
**N15,127,618,087.57**

**Total Net Amount**  
**N14,060,495,671.30**

**Net VAT Allocation**  
**N1,094,764,688.21**

### LGAs

**Gross Statutory Allocation**  **N3,267,967,013.76**

**Deduction**  **N 0.00**

**Value Added Tax**  **N954,224,584.92**

Exchange Gain Difference =N5,025,607.20

**Total Allocation**  
**N4,227,217,205.87**
















*Total Allocation*

<b>ABAK</b>	▶		<b>N143,160,083.47</b>
<b>EASTERN OBOLO</b>	▶		<b>N113,261,240.14</b>
<b>EKET</b>	▶		<b>N148,928,076.71</b>
<b>EKPE ATAI</b>	▶		<b>N115,295,136.64</b>
<b>ESSIEN UDIM</b>	▶		<b>N153,797,059.47</b>
<b>ETIM EKPO</b>	▶		<b>N132,531,675.12</b>
<b>ETINAN</b>	▶		<b>N150,817,669.29</b>
<b>IBENO</b>	▶		<b>N121,027,057.95</b>
<b>IBESIKPO ASUTAN</b>	▶		<b>N140,372,895.93</b>
<b>IBIONO IBOM</b>	▶		<b>N153,597,385.66</b>
<b>IKA</b>	▶		<b>N118,206,626.75</b>
<b>IKONO</b>	▶		<b>N138,966,626.52</b>
<b>IKOT ABASI</b>	▶		<b>N139,005,290.35</b>
<b>IKOT EKPENE</b>	▶		<b>N143,154,182.83</b>
<b>INI</b>	▶		<b>N130,495,748.84</b>
<b>ITU</b>	▶		<b>N134,568,839.31</b>
<b>MBO</b>	▶		<b>N126,063,902.64</b>
<b>MKPAT ENIN</b>	▶		<b>N154,682,264.84</b>



*Total Allocation*

<b>NSIT IBOM</b>	▶		<b>N129,937,040.80</b>
<b>NSIT UBIUM</b>	▶		<b>N136,537,607.52</b>
<b>OBAT AKARA</b>	▶		<b>N142,171,399.55</b>
<b>OKOBO</b>	▶		<b>N123,664,219.89</b>
<b>ONNA</b>	▶		<b>N129,180,049.22</b>
<b>ORON</b>	▶		<b>N129,079,230.16</b>
<b>ORUK ANAM</b>	▶		<b>N153,000,374.74</b>
<b>UDUNG UKO</b>	▶		<b>N114,347,368.22</b>
<b>UKANAFUN</b>	▶		<b>N139,596,503.04</b>
<b>UQUO</b>	▶		<b>N115,103,156.72</b>
<b>URUAN</b>	▶		<b>N145,870,493.63</b>
<b>URUE OFFONG/ORUK</b>	▶		<b>N122,638,666.90</b>
<b>UYO</b>	▶		<b>N188,159,333.01</b>

# Federation Account Allocation Committee (FAAC) May 2019 Disbursement

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2019 Shared in May, 2019.



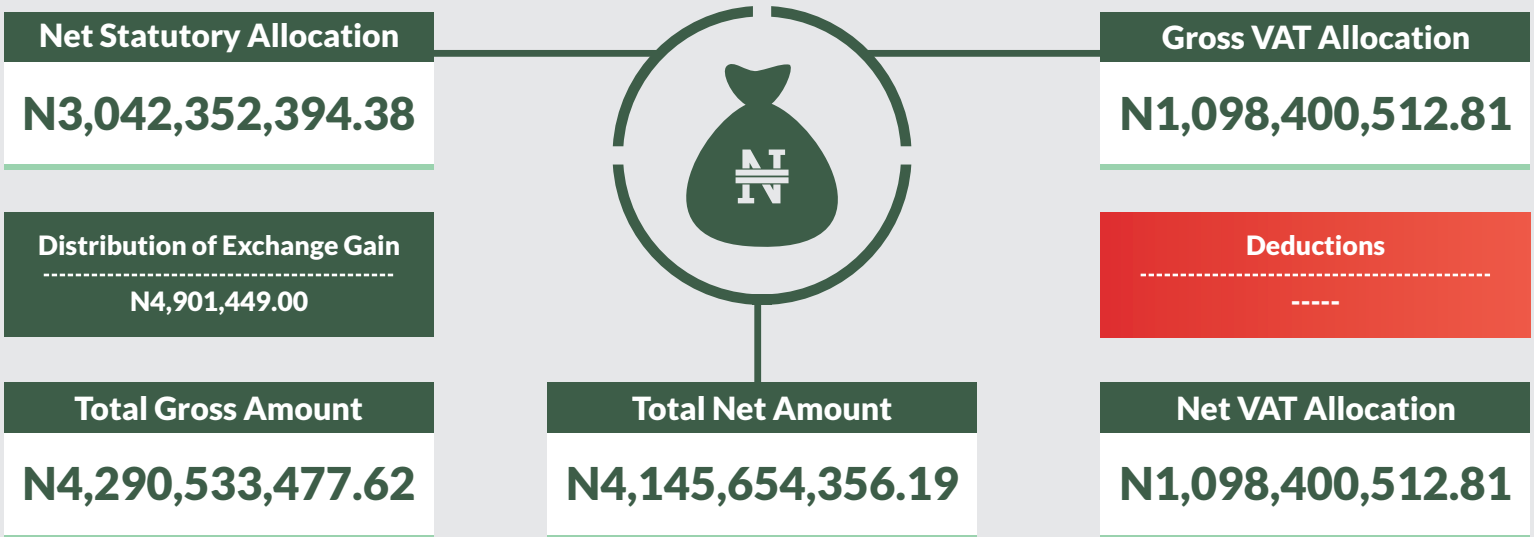
## ANAMBRA STATE

 **21**  
No. of LGCs

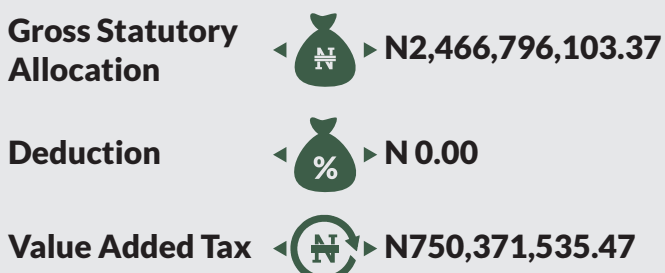
### BENEFICIARIES



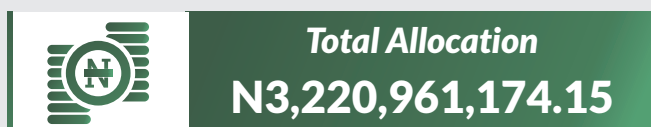
### DEDUCTIONS



### LGAs



Exchange Gain Difference = N3,793,535.31







### Total Allocation

AGUATA	▶		<b>N210,319,698.26</b>
ANAMBRA EAST	▶		<b>N139,552,310.85</b>
ANAMBRA WEST	▶		<b>N143,603,819.53</b>
ANIOCHA	▶		<b>N174,746,427.90</b>
AWKA NORTH	▶		<b>N130,765,444.44</b>
AWKA SOUTH	▶		<b>N151,357,293.26</b>
AYAMELUM	▶		<b>N140,710,314.58</b>
DUNUKOFIA	▶		<b>N124,986,113.51</b>
EKWUSIGWO	▶		<b>N139,953,198.46</b>
IDEMILI NORTH	▶		<b>N221,205,971.08</b>
IDEMILI SOUTH	▶		<b>N154,043,944.18</b>
IHIALA	▶		<b>N186,812,554.05</b>
NJIKOKA	▶		<b>N137,957,233.71</b>
NNEWI NORTH	▶		<b>N137,691,587.98</b>
NNEWI SOUTH	▶		<b>N163,971,097.72</b>
OGBARU	▶		<b>N157,556,295.85</b>
ONISHA NORTH	▶		<b>N131,307,997.32</b>
ONISHA SOUTH	▶		<b>N135,767,026.65</b>



*Total Allocation*

<b>ORUMBA NORTH</b>	▶		<b>N146,591,806.64</b>
<b>ORUMBA SOUTH</b>	▶		<b>N148,969,428.26</b>
<b>OYI</b>	▶		<b>N143,091,609.93</b>

# Federation Account Allocation Committee (FAAC) May 2019 Disbursement


Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2019 Shared in May, 2019.




## BAUCHI STATE

 **20**  
No. of LGCs


### BENEFICIARIES


**Gross Statutory Allocation**  
 **N3,834,346,298.30**


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

**Gross Total**  
 **N3,834,346,298.30**

### DEDUCTIONS

**External Debt**  
 **N131,623,955.68**

**Contractual Obligation (ISPO)**  
 **N201,255,000.00**

**Other Deductions (see Note)**  
 **N743,983,686.65**

**Net Statutory Allocation**  
**N2,757,483,655.97**

**Gross VAT Allocation**  
**N1,130,304,177.02**

**Distribution of Exchange Gain**  
-----  
**N5,896,607.36**

**Deductions**  
-----  
-----

**Total Gross Amount**  
**N4,970,547,082.69**

**Total Net Amount**  
**N3,893,684,440.36**

**Net VAT Allocation**  
**N1,130,304,177.02**


### LGAs

**Gross Statutory Allocation**  **N2,800,301,725.52**

**Deduction**  **N 0.00**















**Value Added Tax**  **N753,517,119.44**

Exchange Gain Difference =N4,306,413.27

**Total Allocation**  
 **N3,558,125,258.23**



### Total Allocation

ALKALERI	▶		<b>N229,087,968.04</b>
BAUCHI	▶		<b>N278,847,457.97</b>
BOGORO	▶		<b>N124,914,361.84</b>
DAMBAN	▶		<b>N147,283,778.78</b>
DARAZO	▶		<b>N185,232,062.52</b>
DASS	▶		<b>N124,605,559.92</b>
GAMAWA	▶		<b>N195,900,606.18</b>
GANJUWA	▶		<b>N194,867,731.00</b>
GIADE	▶		<b>N142,120,323.16</b>
I/GADAU	▶		<b>N163,130,093.13</b>
JAMA'ARE	▶		<b>N126,921,873.72</b>
KATAGUM	▶		<b>N192,618,887.37</b>
KIRFI	▶		<b>N155,586,375.70</b>
MISAU	▶		<b>N184,396,089.41</b>
NINGI	▶		<b>N233,680,459.57</b>
SHIRA	▶		<b>N176,667,002.58</b>
TAFAWA BALEWA	▶		<b>N173,411,670.10</b>
TORO	▶		<b>N237,972,358.23</b>



*Total Allocation*

**WARJI**



**N136,414,751.86**

**ZAKI**



**N154,465,847.15**

# Federation Account Allocation Committee (FAAC) May 2019 Disbursement

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2019 Shared in May, 2019.



## BAYELSA STATE

**8**  
No. of LGCs

### BENEFICIARIES

**Gross Statutory Allocation**  
 **N2,836,326,415.89**

**13% Share of Derivation (Net)**  
 **N8,234,243,047.19**

**Gross Total**  
 **N11,070,569,463.07**

### DEDUCTIONS

**External Debt**  
 **N33,286,734.18**

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

**Other Deductions (see Note)**  
 **N1,091,938,012.73**

**Net Statutory Allocation**  
**N9,523,798,052.94**

**Gross VAT Allocation**  
**N846,905,906.78**

**Distribution of Exchange Gain**  
**N21,450,248.20**

**Deductions**  
-----  
-----

**Total Gross Amount**  
**N11,938,925,618.06**

**Total Net Amount**  
**N10,392,154,207.93**

**Net VAT Allocation**  
**N846,905,906.78**

### LGAs

**Gross Statutory Allocation** **N1,139,825,302.66**

**Deduction** **N 0.00**

**Value Added Tax** **N304,238,820.52**

Exchange Gain Difference =N1,752,867.83

**Total Allocation**  
 **N1,445,816,991.01**

*Total Allocation***BRASS****N171,941,486.25****EKERMOR****N197,968,207.63****KOLOKUMA/OPOKUMA****N132,393,882.54****NEMBE****N160,308,120.09****OGBIA****N170,227,999.69****SAGBAMA****N168,464,201.89****SOUTHERN IJAW****N228,107,430.34****YENAGOA****N216,405,662.59**

# Federation Account Allocation Committee (FAAC) May 2019 Disbursement

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2019 Shared in May, 2019.



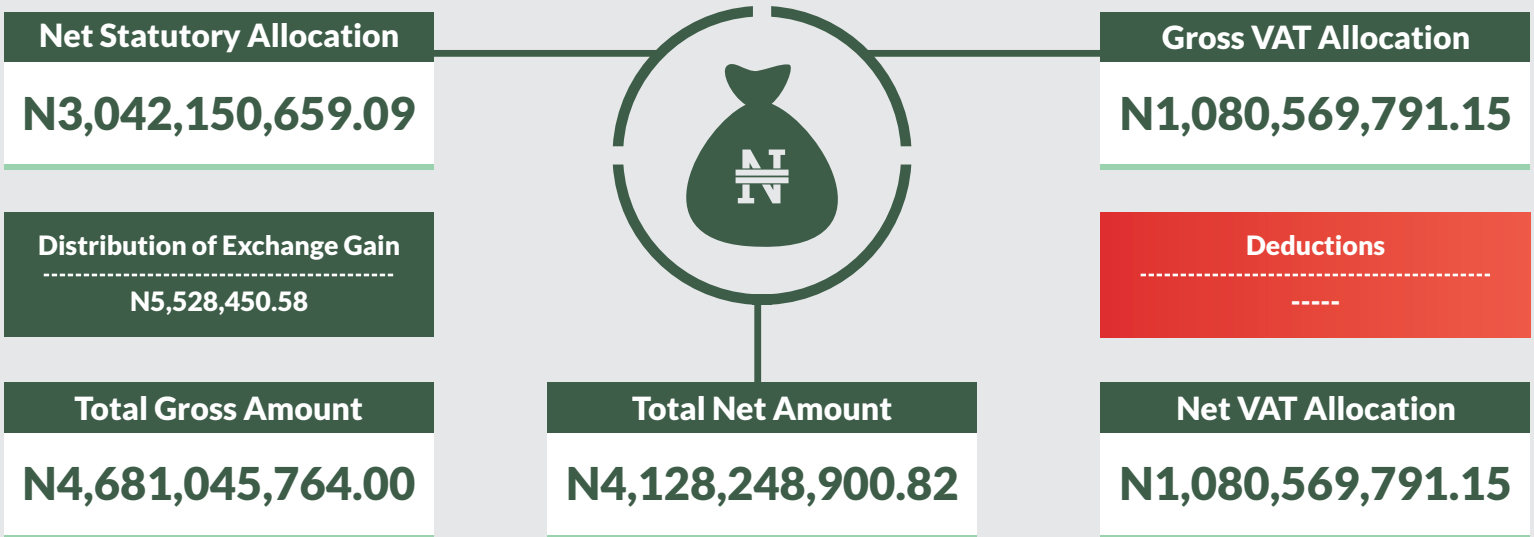
## BENUE STATE

 **23**  
No. of LGCs

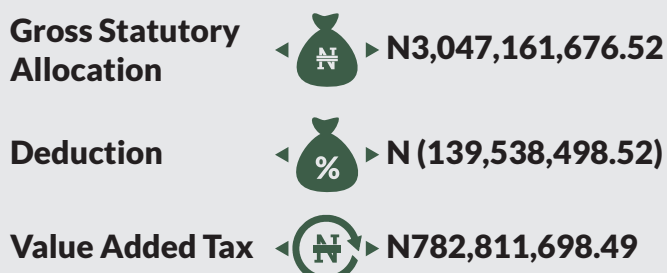
### BENEFICIARIES



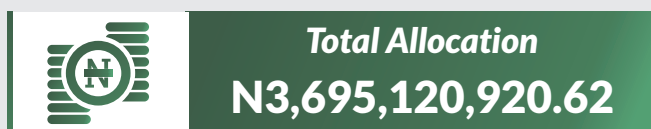
### DEDUCTIONS



### LGAs










Exchange Gain Difference = N4,686,044.13







### Total Allocation

ADO	▶		<b>N162,009,854.65</b>
AGATU	▶		<b>N141,800,038.90</b>
APA	▶		<b>N136,738,292.80</b>
BURUKU	▶		<b>N165,462,434.71</b>
GBOKO	▶		<b>N216,779,413.22</b>
GUMA	▶		<b>N172,833,597.26</b>
GWER EAST	▶		<b>N163,473,503.86</b>
GWER WEST	▶		<b>N141,337,894.83</b>
KATSINA ALA	▶		<b>N179,431,668.10</b>
KONSHISHA	▶		<b>N171,490,641.35</b>
KWANDE	▶		<b>N193,466,391.16</b>
LOGO	▶		<b>N150,580,041.51</b>
MAKURDI	▶		<b>N184,371,971.52</b>
OBI	▶		<b>N131,777,901.19</b>
OGBADIBO	▶		<b>N139,393,619.10</b>
OHIMINI	▶		<b>N125,291,403.83</b>
OJU	▶		<b>N160,037,383.28</b>
OKPOKWU	▶		<b>N152,118,181.91</b>



### Total Allocation

OTUKPO



**N179,358,865.13**

TARKA



**N121,904,065.66**

UKUM



**N168,611,375.94**

USHONGO



**N162,989,720.34**

VANDEIKYA



**N 173,862,660.36**

# Federation Account Allocation Committee (FAAC) May 2019 Disbursement

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2019 Shared in May, 2019.



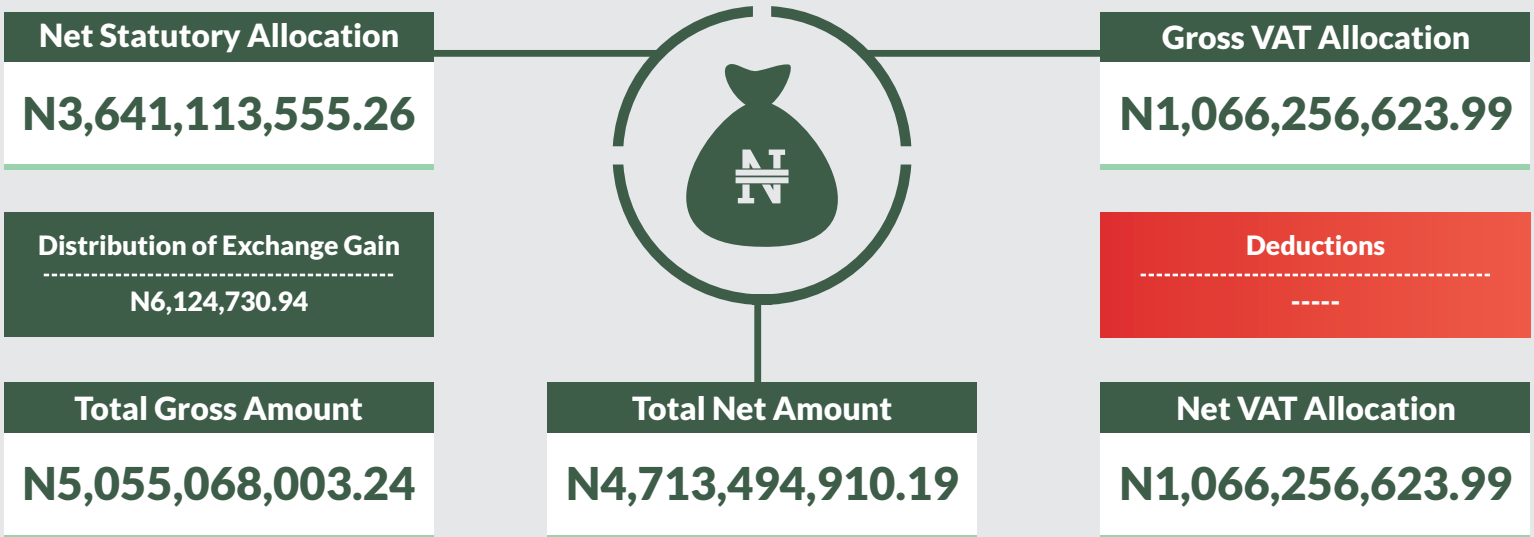
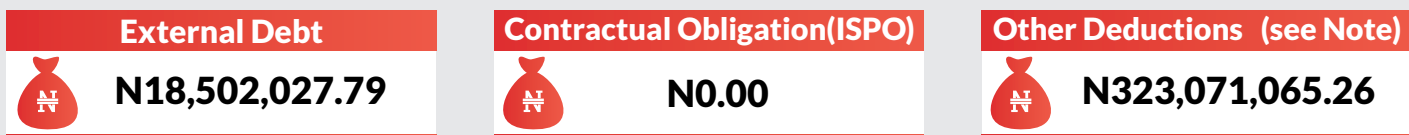
## BORNO STATE

**27**  
No. of LGCs

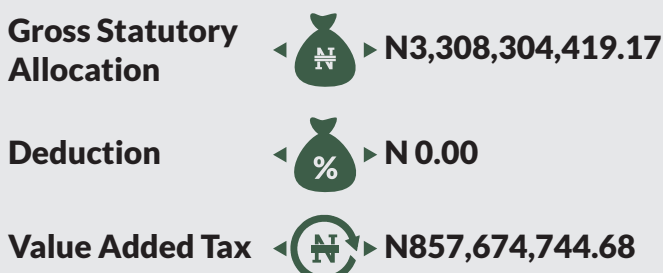
### BENEFICIARIES



### DEDUCTIONS



### LGAs



Exchange Gain Difference = N5,087,639.63





*Total Allocation*

ABADAN	▶		<b>N147,842,108.50</b>
ASKIRA UBA	▶		<b>N146,518,545.36</b>
BAMA	▶		<b>N202,361,758.16</b>
BAYO	▶		<b>N120,186,647.52</b>
BIU	▶		<b>N162,889,209.11</b>
CHIBOK	▶		<b>N119,019,379.34</b>
DAMBOA	▶		<b>N193,646,921.64</b>
DIKWA	▶		<b>N131,990,645.21</b>
GUBIO	▶		<b>N154,678,352.19</b>
GUZAMALA	▶		<b>N132,552,285.36</b>
GWOZA	▶		<b>N191,311,262.31</b>
HAWUL	▶		<b>N136,404,111.41</b>
JERE	▶		<b>N159,166,551.71</b>
KAGA	▶		<b>N136,424,175.59</b>
KALA BALGE	▶		<b>N125,697,580.72</b>
KONDUGA	▶		<b>N179,061,341.73</b>
KUKAWA	▶		<b>N186,849,378.20</b>
KWAYA KUSAR	▶		<b>N109,420,435.09</b>

*Total Allocation***MAFA****N141,994,674.29****MAGUMERI****N165,400,718.47****MAIDUGURI METRO****N253,289,771.10****MARTE****N152,448,486.40****MOBBAR****N143,147,792.71****MONGUNO****N139,950,879.59****NGALA****N164,771,508.64****NGANZAI****N138,599,821.46****SHANI****N135,442,461.67**

# Federation Account Allocation Committee (FAAC) May 2019 Disbursement

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2019 Shared in May, 2019.



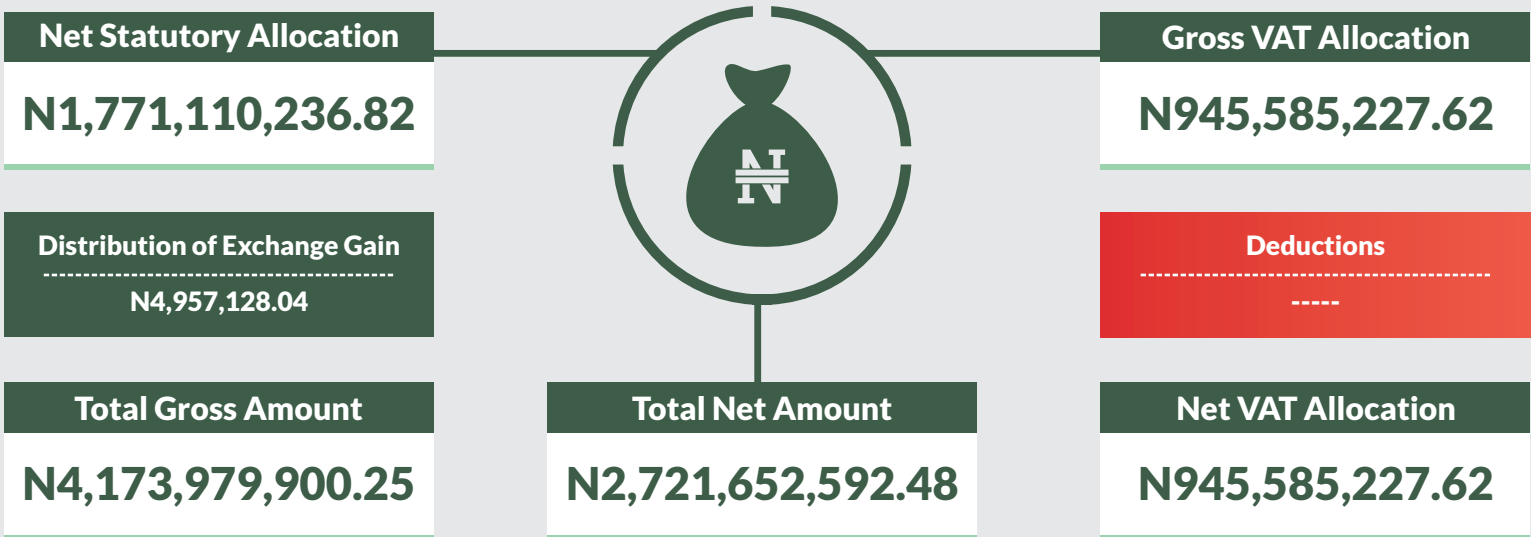
## CROSS RIVER STATE

 **18**  
No. of LGCs

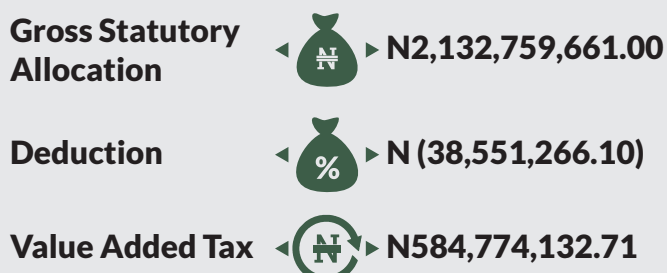
### BENEFICIARIES



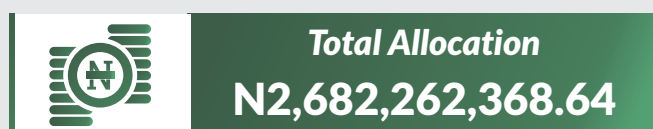
### DEDUCTIONS



### LGAs



Exchange Gain Difference = N3,279,841.03





*Total Allocation*

<b>ABI</b>	▶		<b>N143,078,937.90</b>
<b>AKAMKPA</b>	▶		<b>N172,210,687.40</b>
<b>AKPABUYO</b>	▶		<b>N174,573,821.22</b>
<b>BAKASSI</b>	▶		<b>N110,302,875.60</b>
<b>BEKWARA</b>	▶		<b>N132,271,487.55</b>
<b>BIASE</b>	▶		<b>N152,250,598.94</b>
<b>BOKI</b>	▶		<b>N170,874,303.41</b>
<b>CALABAR MUNICIPAL</b>	▶		<b>N142,019,616.57</b>
<b>CALABAR SOUTH</b>	▶		<b>N149,996,724.48</b>
<b>ETUNG</b>	▶		<b>N117,235,933.51</b>
<b>IKOM</b>	▶		<b>N155,855,325.46</b>
<b>OBANLIKU</b>	▶		<b>N134,737,581.11</b>
<b>OBUBRA</b>	▶		<b>N150,535,826.78</b>
<b>OBUDU</b>	▶		<b>N143,437,084.64</b>
<b>ODUKPANI</b>	▶		<b>N160,582,754.99</b>
<b>OGAJA</b>	▶		<b>N151,583,311.95</b>
<b>YAKURR</b>	▶		<b>N153,755,476.14</b>
<b>YALA</b>	▶		<b>N166,960,020.98</b>

# Federation Account Allocation Committee (FAAC) May 2019 Disbursement

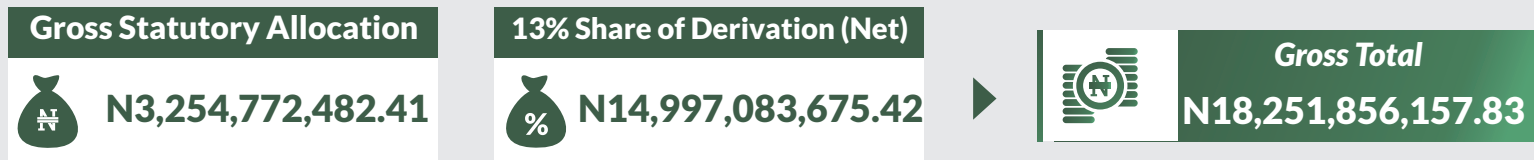
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2019 Shared in May, 2019.



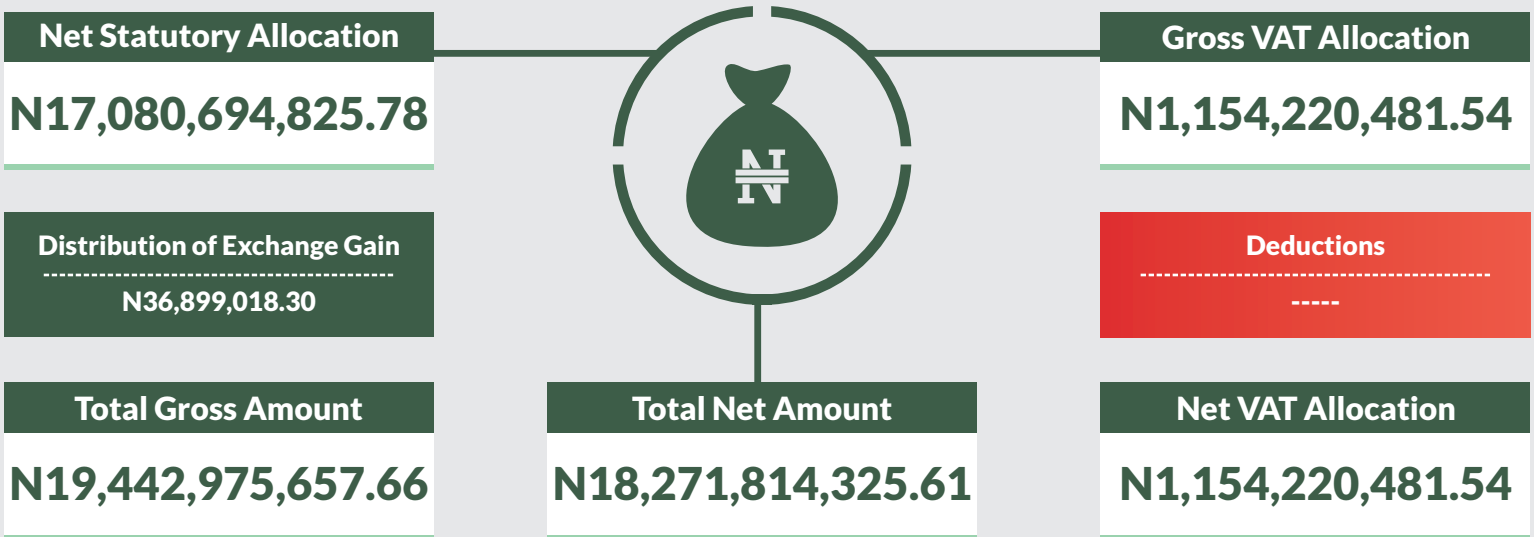
## DELTA STATE

 **25**  
No. of LGCs

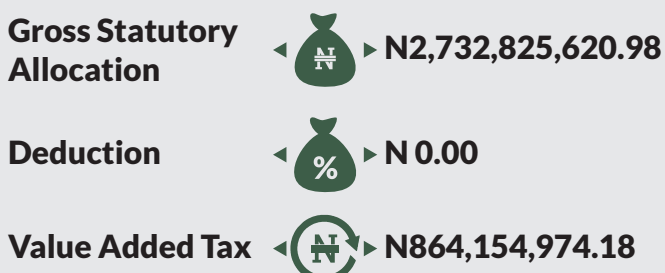
### BENEFICIARIES



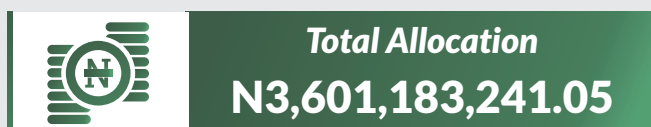
### DEDUCTIONS



### LGAs



Exchange Gain Difference =N4,202,645.88







## Total Allocation

ANIOCHA NORTH



N123,828,552.59

ANIOCHA SOUTH



N134,722,762.78

BOMADI



N116,198,932.35

BURUTU



N162,782,959.00

ETHIOPE EAST



N150,893,403.34

ETHIOPE WEST



N153,857,109.97

IKA NORTH EAST



N159,485,603.15

IKA SOUTH



N150,672,723.06

ISOKO NORTH



N142,527,182.15

ISOKO SOUTH



N161,258,933.89

NDOKWA EAST



N133,081,342.35

NDOKWA WEST



N139,508,935.61

OKPE



N129,265,443.77

OSHIMILI NORTH



N126,240,415.18

OSHIMILI SOUTH



N136,713,192.01

PATANI



N113,059,737.25

SAPELE



N142,409,257.17

UDU



N145,941,471.61

*Total Allocation*

UGHELLI NORTH ▶

**N192,801,269.23**

UGHELLI SOUTH ▶

**N154,798,076.58**

UKWUANI ▶

**N124,159,601.38**

UVWIE ▶

**N145,305,680.29**

WARRI SOUTH ▶

**N179,497,398.64**

WARRI NORTH ▶

**N144,009,786.56**

WARRI SOUTH-WEST ▶

**N138,163,471.13**

# Federation Account Allocation Committee (FAAC) May 2019 Disbursement

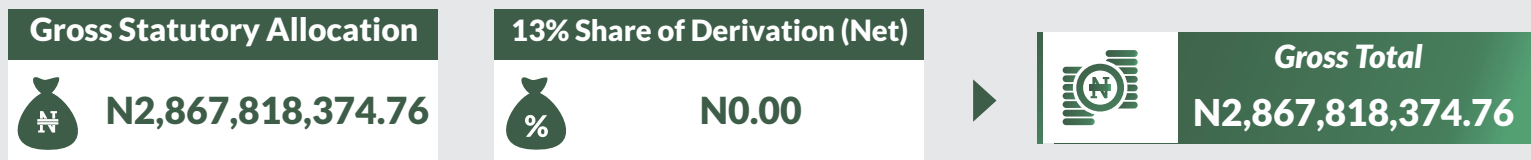
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2019 Shared in May, 2019.



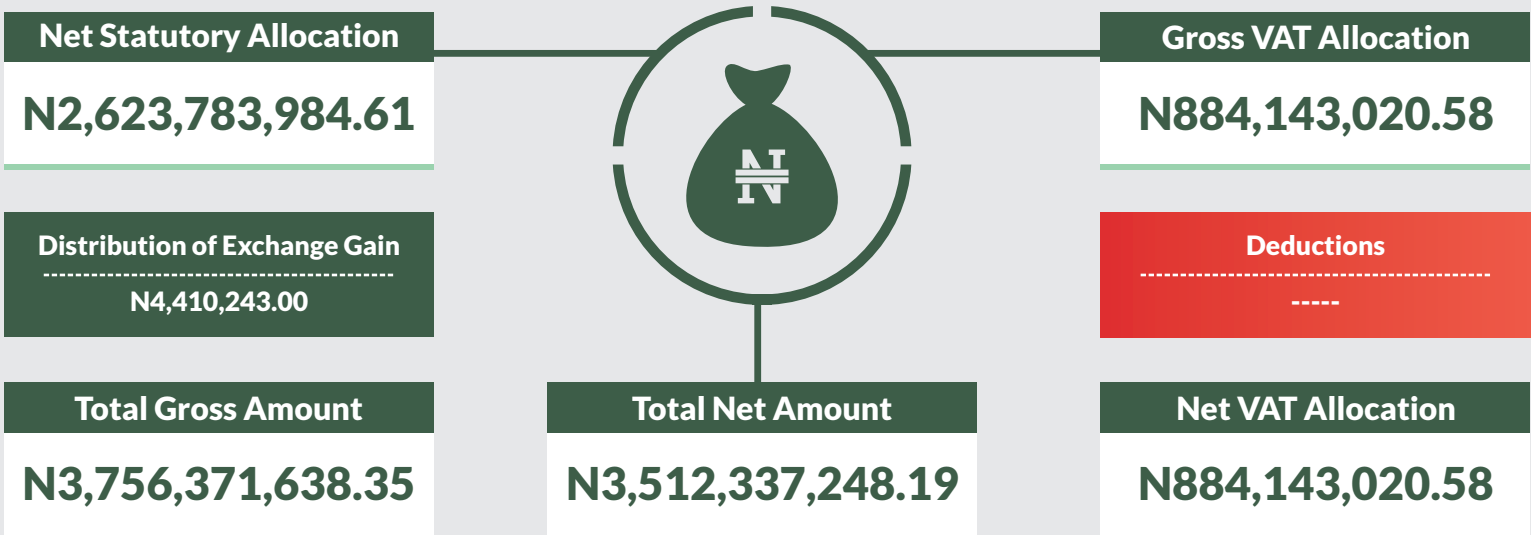
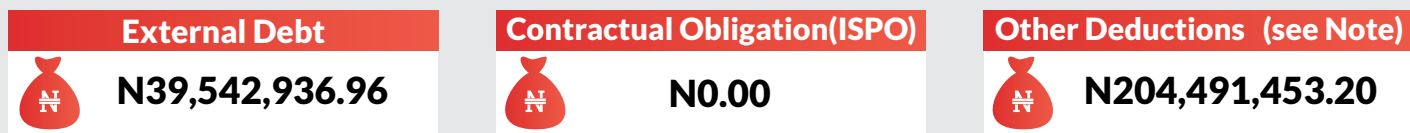
## EBONYI STATE

 **13**  
No. of LGCs

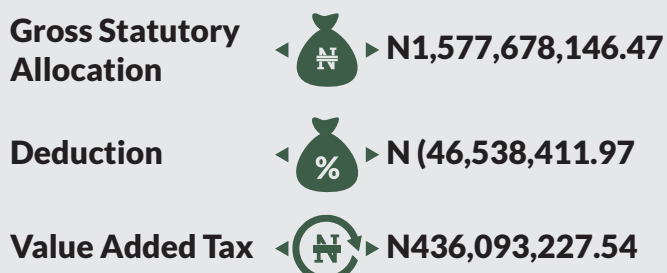
### BENEFICIARIES



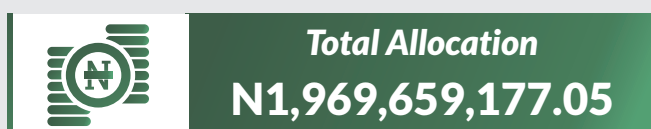
### DEDUCTIONS



### LGAs









Exchange Gain Difference = N2,426,215.02





*Total Allocation*

<b>ABAKALIKI</b>	▶		<b>N150,262,802.34</b>
<b>AFIKPO NORTH</b>	▶		<b>N143,272,588.74</b>
<b>AFIKPO SOUTH</b>	▶		<b>N144,275,916.88</b>
<b>EBONYI</b>	▶		<b>N138,110,112.88</b>
<b>EZZA NORTH</b>	▶		<b>N139,059,042.91</b>
<b>EZZA SOUTH</b>	▶		<b>N142,505,125.65</b>
<b>IKWO</b>	▶		<b>N167,308,604.57</b>
<b>ISHIELU</b>	▶		<b>N147,719,266.12</b>
<b>IVO</b>	▶		<b>N134,419,771.54</b>
<b>IZZI</b>	▶		<b>N183,692,731.30</b>
<b>OHAOZARA</b>	▶		<b>N144,601,852.42</b>
<b>OHAUKWU</b>	▶		<b>N159,780,881.31</b>
<b>ONICHA</b>	▶		<b>N174,650,480.39</b>

# Federation Account Allocation Committee (FAAC) May 2019 Disbursement

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2019 Shared in May, 2019.



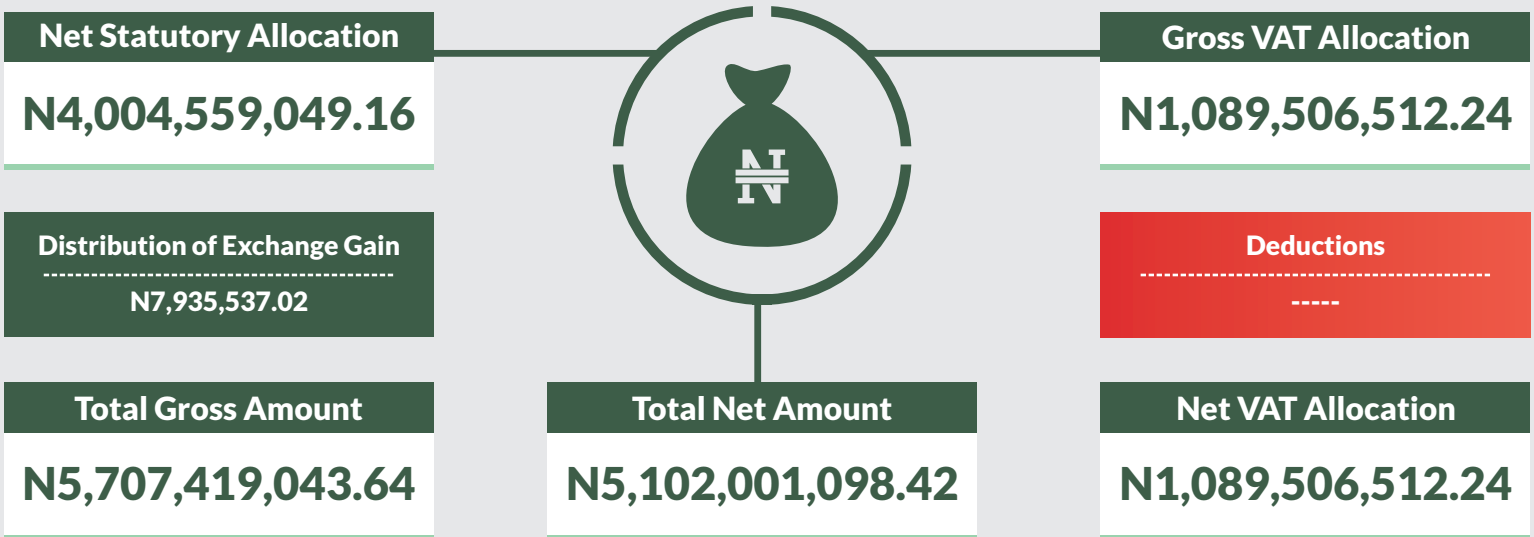
## EDO STATE

 **18**  
No. of LGCs

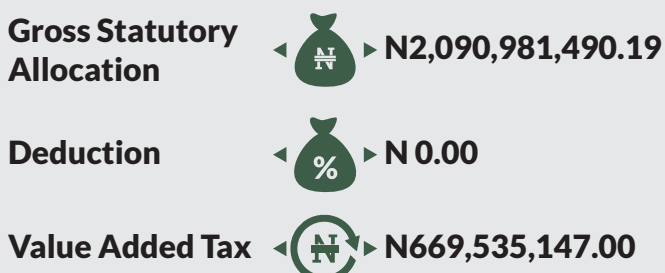
### BENEFICIARIES



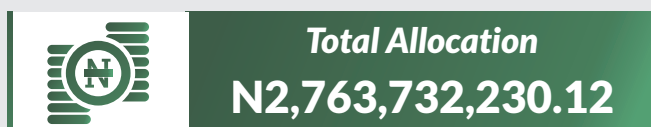
### DEDUCTIONS



### LGAs



Exchange Gain Difference = N3,215,592.93





## Total Allocation

AKOKO EDO



N188,367,009.32

EGOR



N186,471,282.60

ESAN CENTRAL



N123,461,109.82

ESAN NORTH EAST



N127,134,498.86

ESAN SOUTH EAST



N149,059,739.48

ESAN WEST



N129,250,866.75

ETSAKO CENTRAL



N127,166,403.39

ETSAKO EAST



N146,078,774.15

ETSAKO WEST



N160,850,355.86

IGUEBEN



N118,637,097.99

IKPOBA OKHA



N203,316,008.43

OREDO



N208,017,981.65

ORHIONWON



N160,692,467.57

OVIA NORTH EAST



N152,978,329.74

OVIA SOUTH WEST



N162,436,368.84

OWAN EAST



N148,009,426.84

OWAN WEST



N123,812,740.71

UHUNMWODE



N147,991,768.14

# Federation Account Allocation Committee (FAAC) May 2019 Disbursement

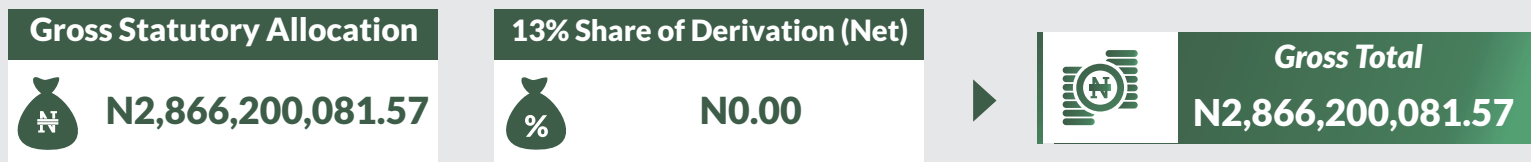
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2019 Shared in May, 2019.



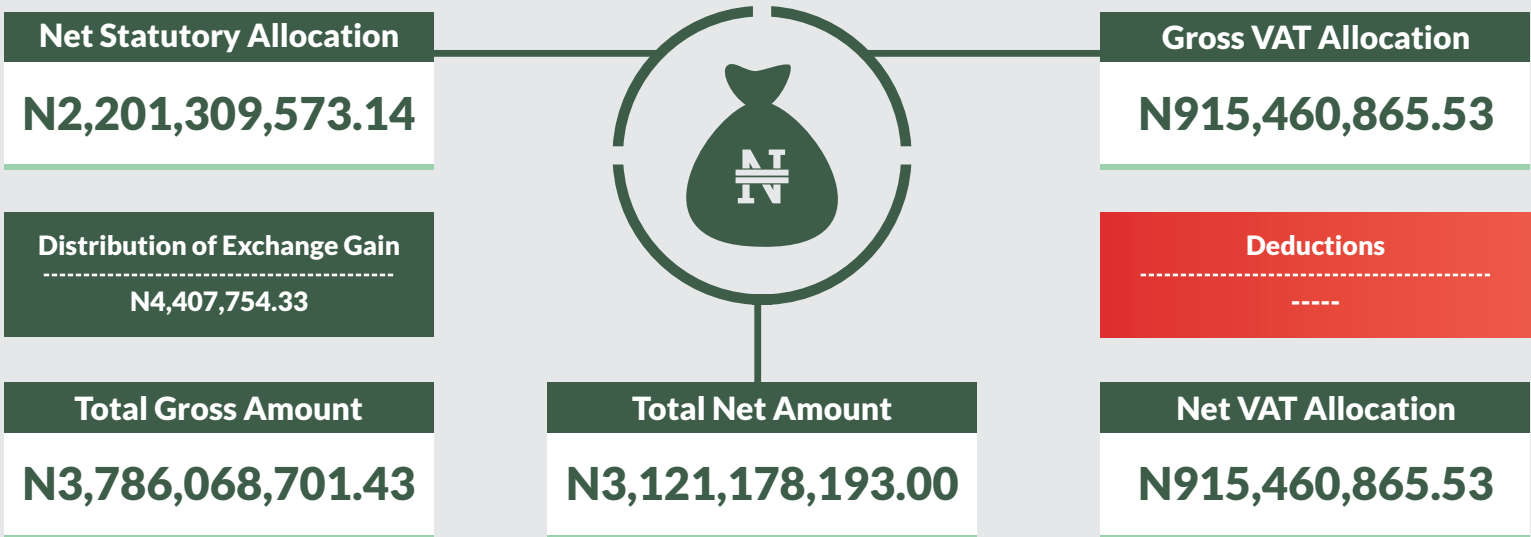
## EKITI STATE

 **16**  
No. of LGCs

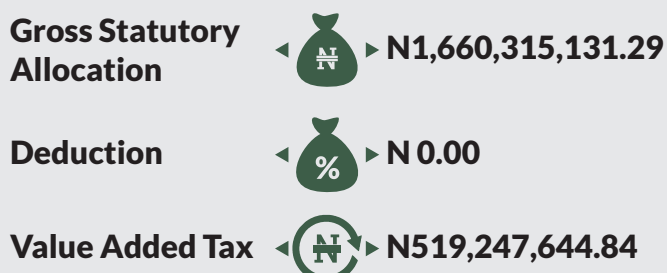
### BENEFICIARIES



### DEDUCTIONS



### LGAs



Exchange Gain Difference = N2,553,297.40





*Total Allocation*

<b>ADO EKITI</b>	▶		<b>N178,463,851.47</b>
<b>AIYEKIRE</b>	▶		<b>N135,061,661.13</b>
<b>EFON</b>	▶		<b>N126,030,305.06</b>
<b>EKITI EAST</b>	▶		<b>N132,761,647.45</b>
<b>EKITI SOUTH WEST</b>	▶		<b>N140,643,297.26</b>
<b>EKITI WEST</b>	▶		<b>N143,736,641.95</b>
<b>EMURE</b>	▶		<b>N118,552,935.97</b>
<b>IDO-OSI</b>	▶		<b>N143,941,976.85</b>
<b>IJERO</b>	▶		<b>N156,020,826.42</b>
<b>IKERE</b>	▶		<b>N135,847,349.05</b>
<b>IKOLE</b>	▶		<b>N144,730,117.96</b>
<b>ILEJEMEJI</b>	▶		<b>N102,968,289.45</b>
<b>IREPODUN/IFELODUN</b>	▶		<b>N129,735,506.90</b>
<b>ISE/ORUN</b>	▶		<b>N126,281,845.39</b>
<b>MOBA</b>	▶		<b>N135,538,360.32</b>
<b>OYE</b>	▶		<b>N131,801,460.91</b>



# Federation Account Allocation Committee (FAAC) May 2019 Disbursement


Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2019 Shared in May, 2019.




## ENUGU STATE

 **17**  
No. of LGCs


### BENEFICIARIES


**Gross Statutory Allocation**  
 **N3,223,715,749.01**


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

**Gross Total**  
 **N3,223,715,749.01**

### DEDUCTIONS

**External Debt**  
 **N73,982,522.48**

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

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

**Net Statutory Allocation**  
**N2,943,264,847.64**

**Gross VAT Allocation**  
**N1,020,022,026.38**

**Distribution of Exchange Gain**  
**N4,957,555.87**

**Deductions**  
-----

**Total Gross Amount**  
**N4,248,695,331.26**

**Total Net Amount**  
**N3,968,244,429.89**

**Net VAT Allocation**  
**N1,020,022,026.38**

### LGAs

**Gross Statutory Allocation**  **N2,124,468,280.66**

**Deduction**  **N 0.00**

**Value Added Tax**  **N610,350,514.10**

Exchange Gain Difference =N3,267,090.22

**Total Allocation**  
**N2,738,085,884.98**



*Total Allocation*

<b>AGWU</b>	▶		<b>N162,096,117.01</b>
<b>ANINRI</b>	▶		<b>N137,825,720.45</b>
<b>ENUGU EAST</b>	▶		<b>N185,388,799.11</b>
<b>ENUGU NORTH</b>	▶		<b>N174,410,750.48</b>
<b>ENUGU SOUTH</b>	▶		<b>N166,741,388.21</b>
<b>EZEAGU</b>	▶		<b>N159,703,666.22</b>
<b>IGBO ETITI</b>	▶		<b>N163,664,173.68</b>
<b>IGBO EZE NORTH</b>	▶		<b>N177,567,074.78</b>
<b>IGBO EZE SOUTH</b>	▶		<b>N157,442,133.18</b>
<b>ISI UZO</b>	▶		<b>N149,438,514.50</b>
<b>NKANU EAST</b>	▶		<b>N154,932,843.43</b>
<b>NKANU WEST</b>	▶		<b>N151,241,663.44</b>
<b>NSUKKA</b>	▶		<b>N197,524,012.27</b>
<b>OJI RIVER</b>	▶		<b>N136,653,112.33</b>
<b>UDENU</b>	▶		<b>N151,504,442.44</b>
<b>UDI</b>	▶		<b>N171,149,393.04</b>
<b>UZO UWANI</b>	▶		<b>N140,802,080.42</b>

# Federation Account Allocation Committee (FAAC) May 2019 Disbursement


Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2019 Shared in May, 2019.




## GOMBE STATE

 **11**  
No. of LGCs


### BENEFICIARIES

**Gross Statutory Allocation**  
 **N3,019,363,846.36**


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

**Gross Total**  
 **N3,019,363,846.36**

### DEDUCTIONS

**External Debt**  
 **N33,205,323.99**

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

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

**Net Statutory Allocation**  
**N2,207,076,879.17**

**Gross VAT Allocation**  
**N892,968,591.09**

**Distribution of Exchange Gain**  
-----  
**N4,643,295.54**

**Deductions**  
-----  
**-----**

**Total Gross Amount**  
**N3,916,975,732.99**

**Total Net Amount**  
**N3,104,688,765.80**

**Net VAT Allocation**  
**N892,968,591.09**


### LGAs

**Gross Statutory Allocation**  **N1,455,687,149.69**

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












**Value Added Tax**  **N401,574,173.88**

Exchange Gain Difference = N2,238,612.50

**Total Allocation**  
 **N1,805,516,378.65**



### Total Allocation

AKKO	▶		<b>N215,015,564.54</b>
BALANGA	▶		<b>N158,451,796.96</b>
BILLIRI	▶		<b>N158,551,232.08</b>
DUKKU	▶		<b>N170,354,956.12</b>
FUNAKAYE	▶		<b>N168,553,078.06</b>
GOMBE	▶		<b>N182,805,526.17</b>
KALTUNGO	▶		<b>N142,756,670.24</b>
KWAMI	▶		<b>N154,321,194.11</b>
NAFADA	▶		<b>N139,399,625.78</b>
SHOMGOM	▶		<b>N134,488,886.01</b>
YAMALTU/DEBA	▶		<b>N180,817,848.60</b>

# Federation Account Allocation Committee (FAAC) May 2019 Disbursement

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2019 Shared in May, 2019.



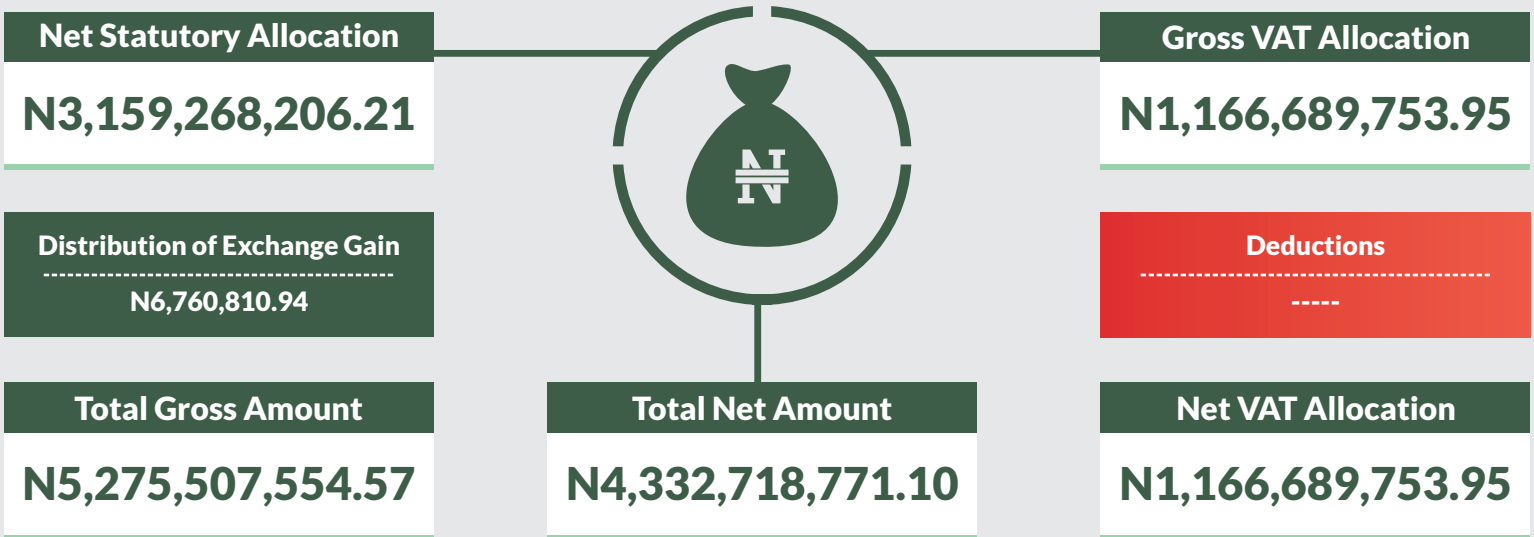
## IMO STATE

 **27**  
No. of LGCs

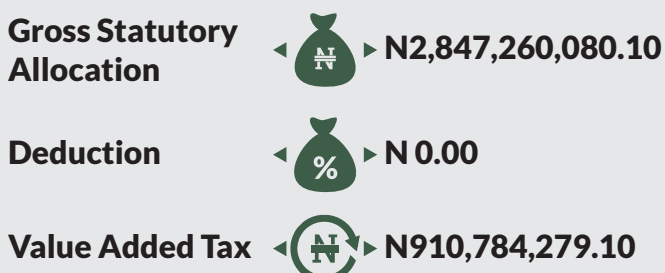
### BENEFICIARIES



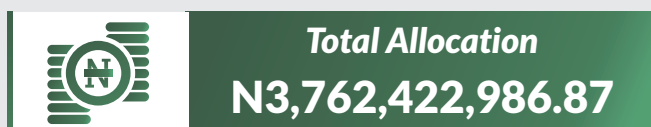
### DEDUCTIONS



### LGAs



Exchange Gain Difference = N4,378,627.66





*Total Allocation*

ABOH MBAISE	▶		<b>N151,603,713.39</b>
AHIAZU MBAISE	▶		<b>N143,140,020.42</b>
EHIME MBANO	▶		<b>N131,608,947.42</b>
EZINIHITTE MBAISE	▶		<b>N140,305,453.67</b>
IDEATO NORTH	▶		<b>N147,412,202.41</b>
IDEATO SOUTH	▶		<b>N147,892,255.55</b>
IHITTE UBOMA	▶		<b>N133,295,444.25</b>
IKEDURU	▶		<b>N141,278,343.26</b>
ISIALA MBANO	▶		<b>N158,132,973.77</b>
ISU	▶		<b>N141,731,789.23</b>
MBAITOLI	▶		<b>N171,719,477.76</b>
NGOR/OKPALA	▶		<b>N146,492,240.59</b>
NJABA	▶		<b>N134,662,183.67</b>
NKWANGELE	▶		<b>N130,796,305.12</b>
NKWERRE	▶		<b>N116,712,635.46</b>
OBOWO	▶		<b>N126,702,297.66</b>
OGUTA	▶		<b>N144,939,261.25</b>
OHAJI/EGBEMA	▶		<b>N156,862,987.68</b>



*Total Allocation*

OKIGWE	▶		<b>N138,434,501.15</b>
ONUIMO	▶		<b>N124,352,365.34</b>
ORLU	▶		<b>N136,744,872.04</b>
ORSU	▶		<b>N132,357,259.91</b>
ORU	▶		<b>N128,501,118.47</b>
ORU WEST	▶		<b>N132,244,615.19</b>
OWERRI MUNICIPAL	▶		<b>N133,840,189.45</b>
OWERRI NORTH	▶		<b>N143,660,023.23</b>
OWERRI WEST	▶		<b>N126,999,509.53</b>

# Federation Account Allocation Committee (FAAC) May 2019 Disbursement

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2019 Shared in May, 2019.



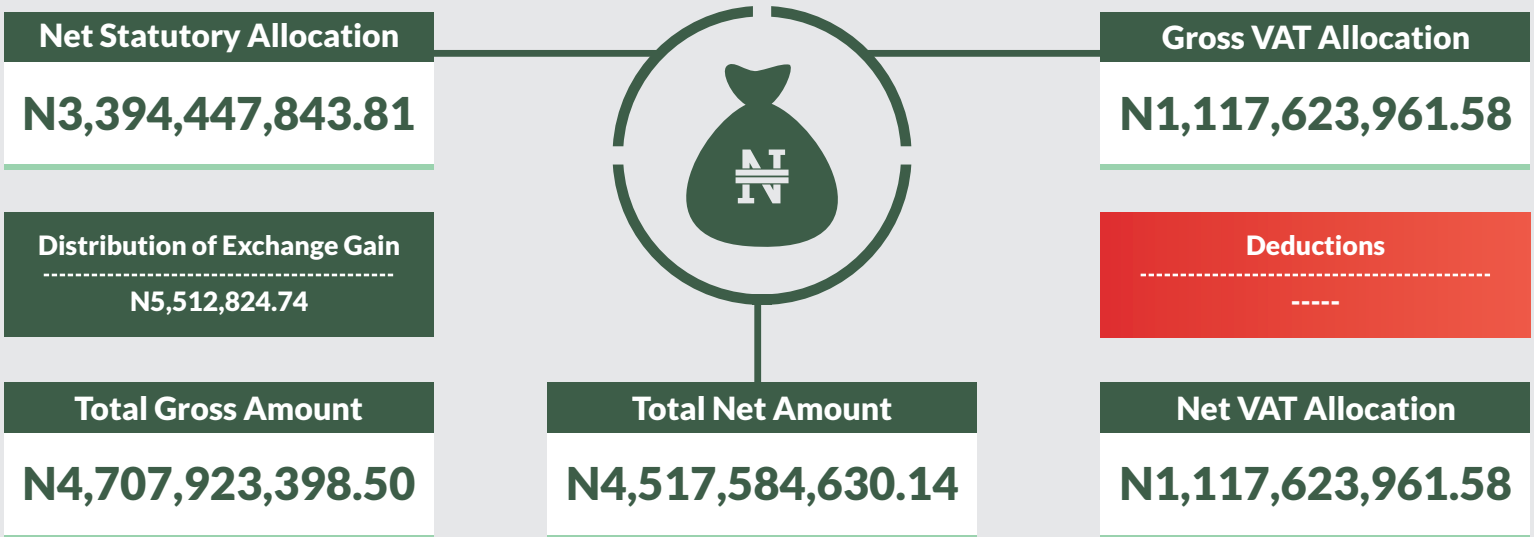
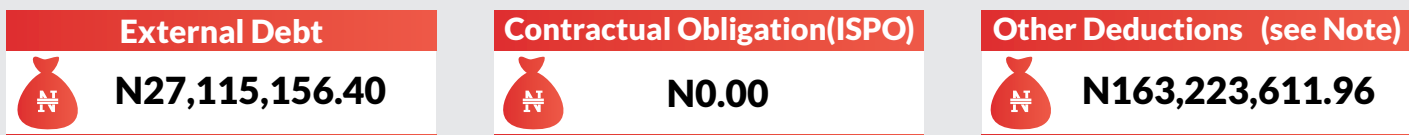
## JIGAWA STATE

 **27**  
No. of LGCs

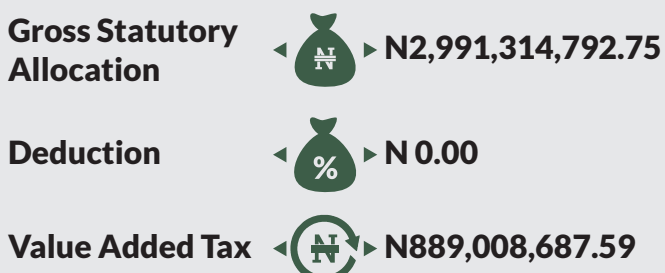
### BENEFICIARIES



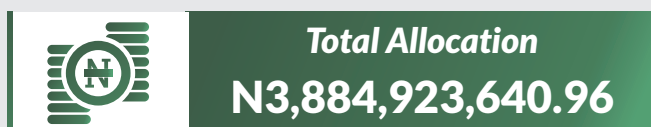
### DEDUCTIONS



### LGAs



Exchange Gain Difference =N4,600,160.62
















### Total Allocation

AUYO	▶		<b>N131,675,491.37</b>
BABURA	▶		<b>N155,374,652.12</b>
BIRNIN KUDU	▶		<b>N191,414,858.05</b>
BIRNIWA	▶		<b>N143,497,954.49</b>
GAGARAWA	▶		<b>N123,318,294.92</b>
BUJI	▶		<b>N122,671,411.28</b>
DUTSE	▶		<b>N171,027,541.06</b>
GARKI	▶		<b>N143,255,453.62</b>
GUMEL	▶		<b>N126,359,480.60</b>
GURI	▶		<b>N132,390,694.40</b>
GWARAM	▶		<b>N183,486,120.20</b>
GWIWA	▶		<b>N135,976,378.00</b>
HADEJIA	▶		<b>N118,209,196.35</b>
JAHUN	▶		<b>N160,166,016.36</b>
KAFIN HAUSA	▶		<b>N178,364,509.22</b>
KAUGAMA	▶		<b>N131,616,753.22</b>
KAZAURE	▶		<b>N139,823,673.05</b>
KIRI-KASAMMA	▶		<b>N146,503,598.71</b>



### Total Allocation

KIYAWA	▶		<b>N148,905,069.05</b>
MAIGATARI	▶		<b>N150,373,402.63</b>
MALAM MADORI	▶		<b>N141,760,924.63</b>
MIGA	▶		<b>N130,465,703.74</b>
RINGIM	▶		<b>N157,562,843.22</b>
RONI	▶		<b>N117,721,203.28</b>
SULE TAKARKAR	▶		<b>N144,514,296.44</b>
TAURA	▶		<b>N134,288,112.91</b>
YANKWASHI	▶		<b>N124,200,008.04</b>

# Federation Account Allocation Committee (FAAC) May 2019 Disbursement

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2019 Shared in May, 2019.



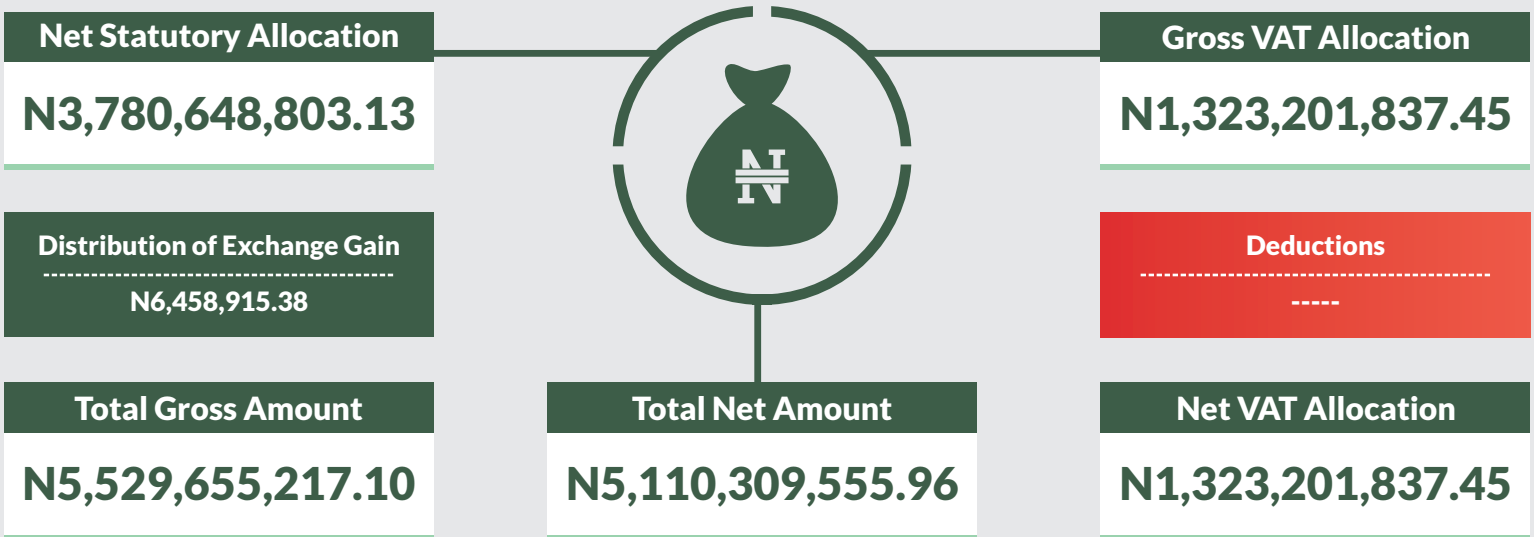
## KADUNA STATE

 **23**  
No. of LGCs

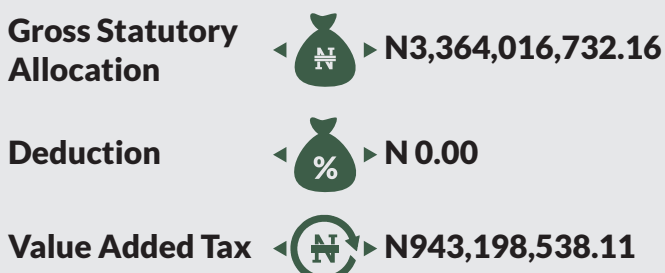
### BENEFICIARIES



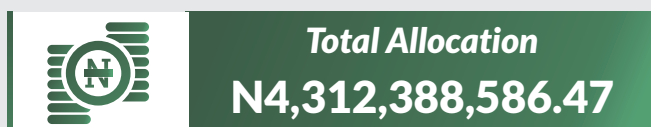
### DEDUCTIONS



### LGAs



Exchange Gain Difference = N5,173,316.20





### Total Allocation

BIRNIN GWARI	▶		<b>N219,602,545.79</b>
CHIKUN	▶		<b>N230,673,106.14</b>
GIWA	▶		<b>N193,537,613.37</b>
GWAGWADA	▶		<b>N146,617,647.83</b>
IGABI	▶		<b>N243,656,296.53</b>
IKARA	▶		<b>N164,163,282.18</b>
JABA	▶		<b>N145,099,622.98</b>
JEMAA	▶		<b>N190,777,871.33</b>
KACHIA	▶		<b>N203,717,981.94</b>
KADUNA NORTH	▶		<b>N202,526,150.40</b>
KADUNA SOUTH	▶		<b>N216,117,887.75</b>
KAGARKO	▶		<b>N182,424,020.30</b>
KAURA	▶		<b>N162,038,482.65</b>
KAURU	▶		<b>N162,061,783.05</b>
KUBAU	▶		<b>N189,950,800.83</b>
KUDAN	▶		<b>N146,878,457.44</b>
LERE	▶		<b>N205,064,212.43</b>
MAKARFI	▶		<b>N140,040,363.82</b>



*Total Allocation*

<b>SABON GARI</b>	▶		<b>N184,059,547.87</b>
<b>SANGA</b>	▶		<b>N151,649,286.96</b>
<b>SOBA</b>	▶		<b>N194,219,858.48</b>
<b>ZANGON KATAF</b>	▶		<b>N213,782,599.00</b>
<b>ZARIA</b>	▶		<b>N223,729,167.41</b>

# Federation Account Allocation Committee (FAAC) May 2019 Disbursement

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2019 Shared in May, 2019.



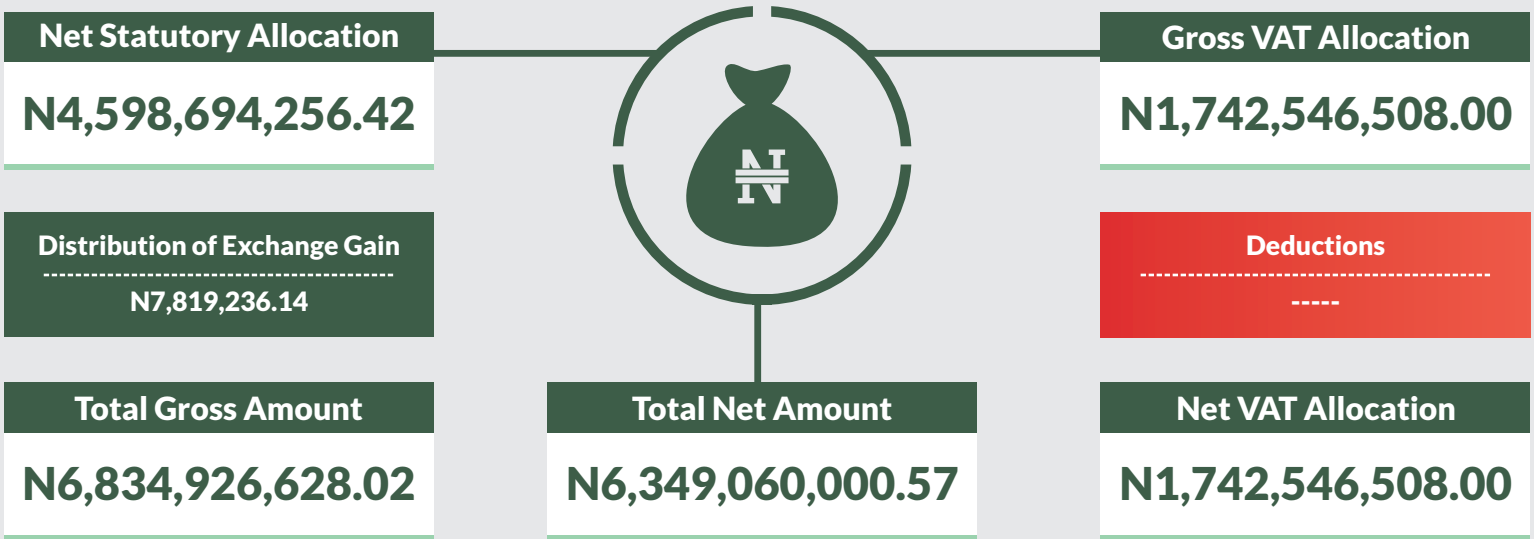
## KANO STATE

 **44**  
No. of LGCs

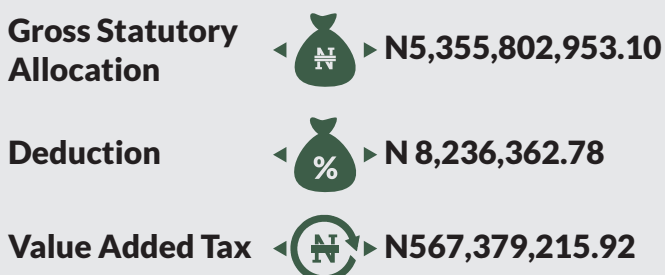
### BENEFICIARIES



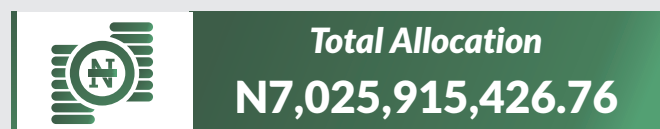
### DEDUCTIONS



### LGAs



Exchange Gain Difference =N1,661,876,110.88





## Total Allocation

AJINGI



N145,866,485.55

ALBASU



N149,668,012.32

BAGWAI



N137,759,999.90

BEBEJI



N148,350,008.77

BICHI



N178,287,361.17

BUNKURE



N143,242,909.39

DALA



N227,046,726.97

DANBATTA



N156,630,254.69

DAWAKIN KUDU



N166,778,217.99

DAWAKIN TOFA



N169,238,245.41

DOGUWA



N153,080,200.62

FAGGE



N153,960,552.40

GABASAWA



N160,067,269.90

GARKO



N143,469,380.93

GARUN MALLAM



N139,702,784.81

GAYA



N154,351,913.03

GEZAWA



N176,651,063.70

GWALE



N209,333,721.42



## Total Allocation

GWARZO



N146,581,885.57

KABO



N140,447,846.41

KANO MUNICIPAL



N203,969,416.15

KARAYE



N136,348,201.99

KIBIYA



N136,977,005.13

KIRU



N176,198,629.64

KUMBOTSO



N181,303,136.18

KUNCHI



N136,322,555.84

KURA



N136,472,454.45

MADOBI



N136,011,787.49

MAKODA



N161,148,862.28

MINJIBIR



N161,511,189.21

NASSARAWA



N278,291,747.41

RANO



N140,185,859.18

RIMIN GADO



N136,254,926.70

ROGO



N165,687,029.42

SHANONO



N137,435,411.95

SUMAILA



N173,111,429.89



*Total Allocation*

TAKAI ▶

**N153,425,516.47**

TARAUNI ▶

**N159,357,997.80**

TOFA ▶

**N125,019,955.56**

TSANYAWA ▶

**N138,954,496.21**

TUDUN WADA ▶

**N168,580,168.55**

UNGOGO ▶

**N200,075,094.24**

WARAWA ▶

**N130,729,284.90**

WUDIL ▶

**N152,028,429.19**

# Federation Account Allocation Committee (FAAC) May 2019 Disbursement


Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2019 Shared in May, 2019.




## KATSINA STATE

 **34**  
No. of LGCs


### BENEFICIARIES

**Gross Statutory Allocation**  
 **N3,940,389,978.64**


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

**Gross Total**  
 **N3,940,389,978.64**

### DEDUCTIONS

**External Debt**  
 **N98,604,111.14**

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

**Other Deductions (see Note)**  
 **N220,859,468.01**

**Net Statutory Allocation**  
**N3,620,926,399.49**

**Gross VAT Allocation**  
**N1,230,466,659.99**

**Distribution of Exchange Gain**  
**N6,059,685.47**

**Deductions**  
-----


**Total Gross Amount**  
**N5,176,916,324.10**

**Total Net Amount**  
**N4,857,452,744.95**

**Net VAT Allocation**  
**N1,230,466,659.99**

### LGAs

**Gross Statutory Allocation**  **N4,077,463,951.63**

**Deduction**  **N 0.00**









**Value Added Tax**  **N1,118,115,764.05**

Exchange Gain Difference =N6,270,483.18

**Total Allocation**  
**N5,201,850,198.85**



*Total Allocation*

BAKORI	▶		<b>N149,512,398.81</b>
BATAGARAWA	▶		<b>N155,553,161.26</b>
BATSARI	▶		<b>N167,945,128.72</b>
BAURE	▶		<b>N158,882,011.05</b>
BINDAWA	▶		<b>N147,710,008.38</b>
CHARANCHI	▶		<b>N139,185,346.85</b>
DAN-MUSA	▶		<b>N137,878,497.32</b>
DANDUME	▶		<b>N147,806,683.78</b>
DANJA	▶		<b>N139,177,775.93</b>
DAURA	▶		<b>N168,212,376.38</b>
DUTSI	▶		<b>N138,244,834.05</b>
DUTSINMA	▶		<b>N153,741,964.93</b>
FASKARI	▶		<b>N166,427,828.59</b>
FUNTUA	▶		<b>N168,171,992.42</b>
INGAWA	▶		<b>N147,632,934.25</b>
JIBIA	▶		<b>N162,162,171.25</b>
KAFUR	▶		<b>N168,639,788.63</b>
KAITA	▶		<b>N161,651,961.76</b>



### Total Allocation

KANKARA	▶		<b>N178,260,330.93</b>
KANKIA	▶		<b>N143,164,856.35</b>
KATSINA	▶		<b>N196,870,956.25</b>
KURFI	▶		<b>N137,364,638.53</b>
KUSADA	▶		<b>N130,115,388.54</b>
MAIADUA	▶		<b>N159,314,733.61</b>
MALUMFASHI	▶		<b>N157,439,600.39</b>
MANI	▶		<b>N150,665,174.03</b>
MASHI	▶		<b>N152,862,925.93</b>
MATAZU	▶		<b>N129,957,830.72</b>
MUSAWA	▶		<b>N153,708,489.04</b>
RIMI	▶		<b>N140,635,674.72</b>
SABUWA	▶		<b>N143,336,378.16</b>
SAFANA	▶		<b>N154,887,379.26</b>
SANDAMU	▶		<b>N147,926,625.32</b>
ZANGO	▶		<b>N146,802,352.74</b>

# Federation Account Allocation Committee (FAAC) May 2019 Disbursement

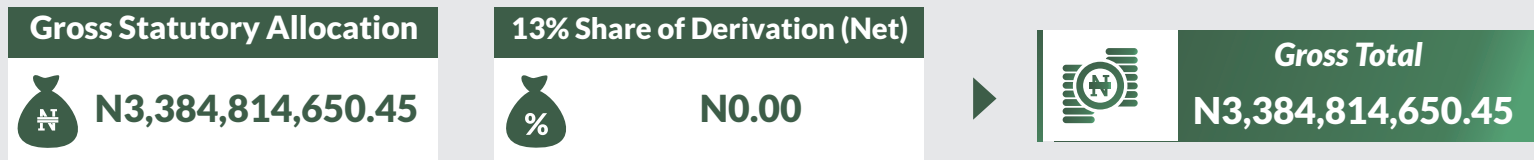
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2019 Shared in May, 2019.



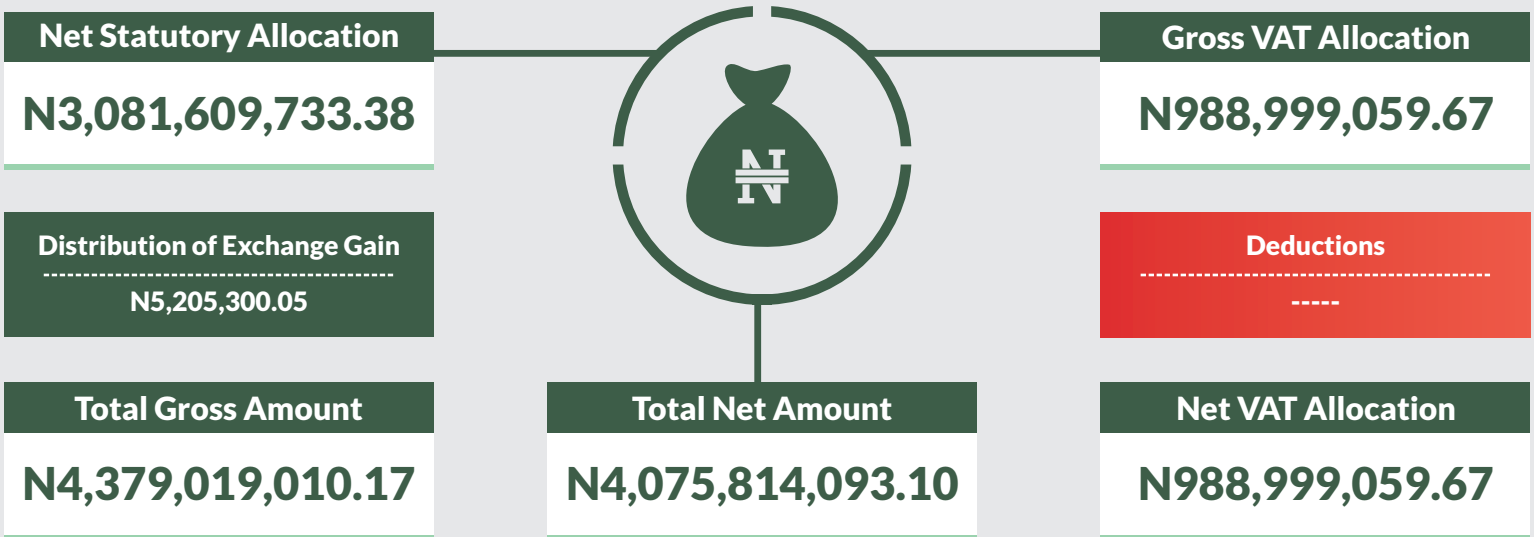
## KEBBI STATE

 **21**  
No. of LGCs

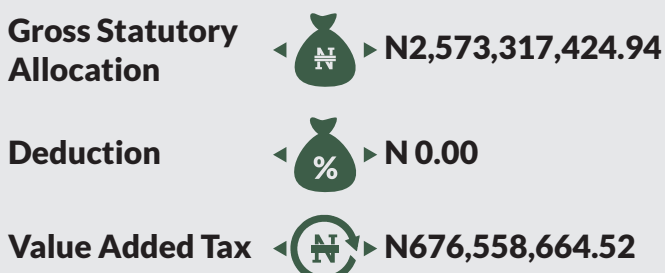
### BENEFICIARIES



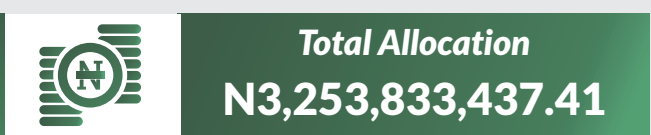
### DEDUCTIONS



### LGAs



Exchange Gain Difference = N3,957,347.95





*Total Allocation*

<b>ALIERU</b>	▶		<b>N118,163,668.89</b>
<b>AREWA</b>	▶		<b>N184,740,568.05</b>
<b>ARGUNGU</b>	▶		<b>N161,808,865.83</b>
<b>AUGIE</b>	▶		<b>N134,283,407.02</b>
<b>BAGUDO</b>	▶		<b>N177,375,779.03</b>
<b>BIRNIN -KEBBI</b>	▶		<b>N210,638,494.73</b>
<b>BUNZA</b>	▶		<b>N146,088,607.92</b>
<b>DANDI KAMBA</b>	▶		<b>N154,916,014.06</b>
<b>DANKO /WASAGU</b>	▶		<b>N193,217,703.90</b>
<b>FAKAI</b>	▶		<b>N136,659,995.36</b>
<b>GWANDU</b>	▶		<b>N144,736,164.94</b>
<b>JEGA</b>	▶		<b>N159,314,462.11</b>
<b>KALGO</b>	▶		<b>N130,945,462.06</b>
<b>KOKO/BESSE</b>	▶		<b>N151,028,299.08</b>
<b>MAIYAMA</b>	▶		<b>N171,130,983.66</b>
<b>NGASKI</b>	▶		<b>N140,272,491.84</b>
<b>SAKABA</b>	▶		<b>N136,252,564.23</b>
<b>SHANGA</b>	▶		<b>N142,933,825.58</b>



*Total Allocation*

<b>SURU</b>	▶		<b>N168,168,271.94</b>
<b>YAURI</b>	▶		<b>N133,116,352.33</b>
<b>ZURU</b>	▶		<b>N158,041,454.87</b>

# Federation Account Allocation Committee (FAAC) May 2019 Disbursement

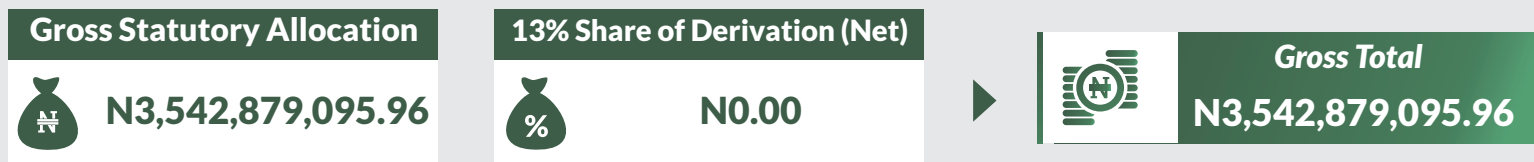
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2019 Shared in May, 2019.



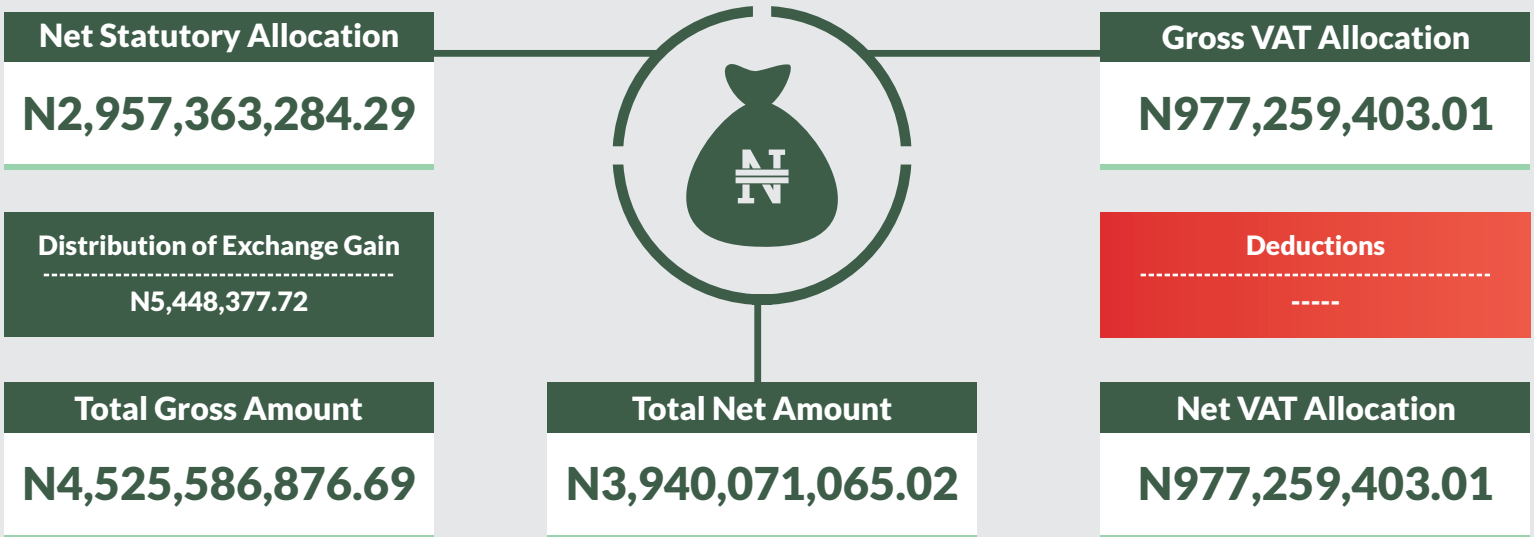
## KOGI STATE

 **21**  
No. of LGCs

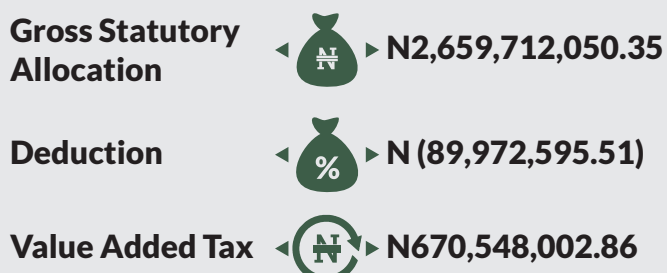
### BENEFICIARIES



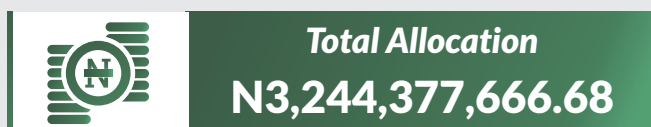
### DEDUCTIONS



### LGAs



Exchange Gain Difference =N4,090,208.98







## Total Allocation

ADAVI



N164,405,767.96

AJAOKUTA



N143,393,398.17

ANKPA



N184,417,312.02

BASSA



N144,535,920.27

DEKINA



N196,242,310.04

IBAJI



N151,157,294.63

IDAH



N127,613,341.25

IGALAMELA



N150,437,743.77

IJUMU



N146,105,650.13

KABBA/BUNU



N154,801,591.56

KOGI



N137,437,964.33

KOTON KARFE



N174,105,553.36

MOPA-MURO



N114,735,283.48

OFU



N168,087,619.10

OGORI/MAGONGO



N111,660,333.32

OKEHI



N164,231,550.59

OKENE



N206,060,060.52

OLAMABORO



N154,081,086.03

*Total Allocation***OMALA****N143,779,736.04****YAGBA EAST****N155,231,384.99****YAGBA WEST****N151,856,765.15**

# Federation Account Allocation Committee (FAAC) May 2019 Disbursement


Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2019 Shared in May, 2019.




## KWARA STATE

 **16**  
No. of LGCs


### BENEFICIARIES

**Gross Statutory Allocation**  
 **N2,853,421,453.90**


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

**Gross Total**  
 **N2,853,421,453.90**

### DEDUCTIONS

**External Debt**  
 **N39,742,879.33**

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

**Other Deductions (see Note)**  
 **N456,735,092.52**

**Net Statutory Allocation**  
**N2,356,943,482.05**

**Gross VAT Allocation**  
**N888,047,412.12**

**Distribution of Exchange Gain**  
-----  
**N4,388,102.86**

**Deductions**  
-----  
**-----**


**Total Gross Amount**  
**N3,745,856,968.88**

**Total Net Amount**  
**N3,249,378,997.03**

**Net VAT Allocation**  
**N888,047,412.12**


### LGAs

**Gross Statutory Allocation**  **N1,882,024,866.95**

**Deduction**  **N 0.00**

**Value Added Tax**  **N503,774,398.90**

Exchange Gain Difference =N2,894,251.28

**Total Allocation**  
 **N2,388,693,517.13**



*Total Allocation*

<b>ASA</b>	▶		<b>N138,206,890.03</b>
<b>BARUTEN</b>	▶		<b>N213,725,392.99</b>
<b>EDU</b>	▶		<b>N171,600,124.37</b>
<b>EKITI</b>	▶		<b>N108,072,321.83</b>
<b>IFELODUN</b>	▶		<b>N179,644,264.86</b>
<b>ILORIN EAST</b>	▶		<b>N159,270,577.61</b>
<b>ILORIN SOUTH</b>	▶		<b>N160,910,122.94</b>
<b>ILORIN WEST</b>	▶		<b>N194,189,668.78</b>
<b>IREPODUN</b>	▶		<b>N138,265,270.25</b>
<b>KAIAMA</b>	▶		<b>N171,775,867.70</b>
<b>MORO</b>	▶		<b>N141,283,726.03</b>
<b>OFFA</b>	▶		<b>N127,377,577.42</b>
<b>OKE-ERO</b>	▶		<b>N108,828,890.31</b>
<b>OSIN</b>	▶		<b>N108,621,466.02</b>
<b>OYUN</b>	▶		<b>N122,831,806.32</b>
<b>PATEGI</b>	▶		<b>N144,089,549.67</b>

# Federation Account Allocation Committee (FAAC) May 2019 Disbursement

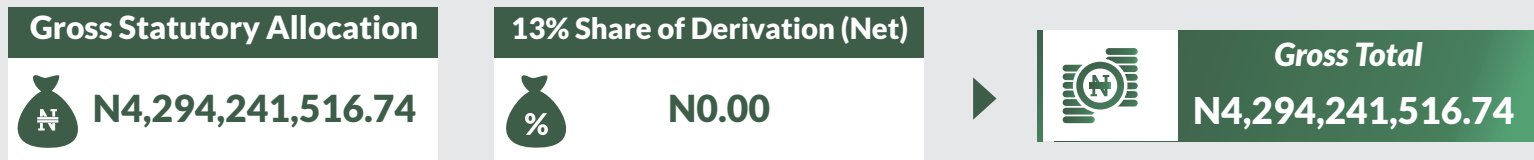
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2019 Shared in May, 2019.



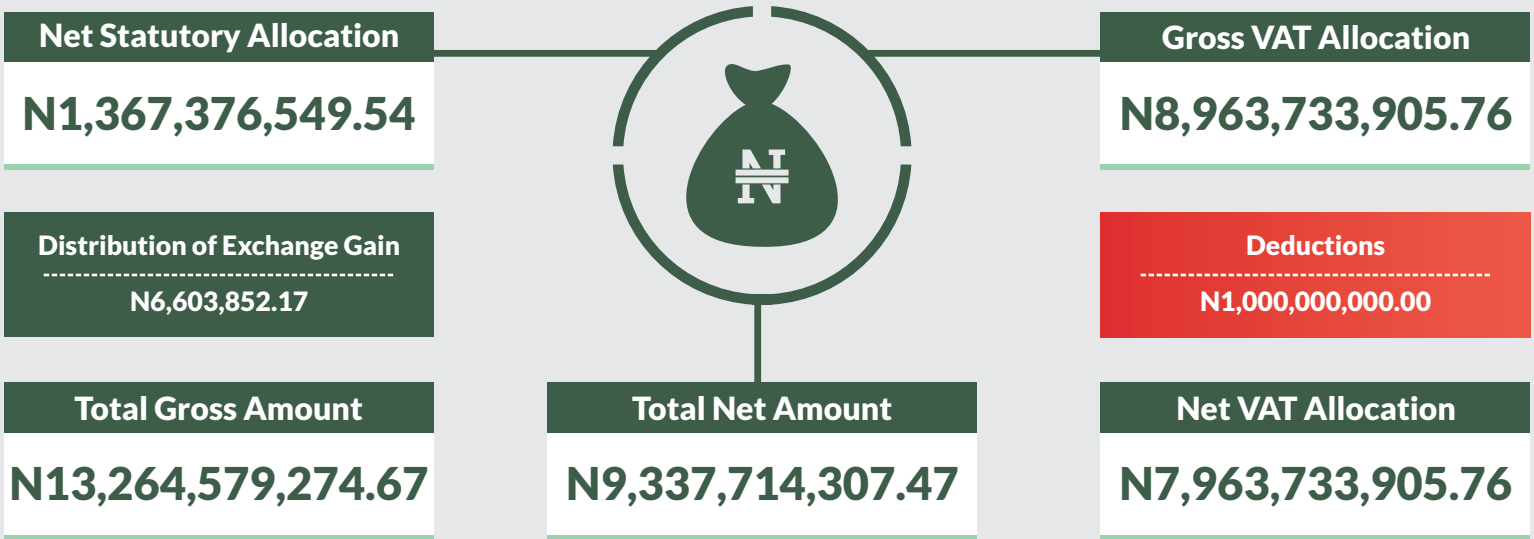
## LAGOS STATE

 **20**  
No. of LGCs

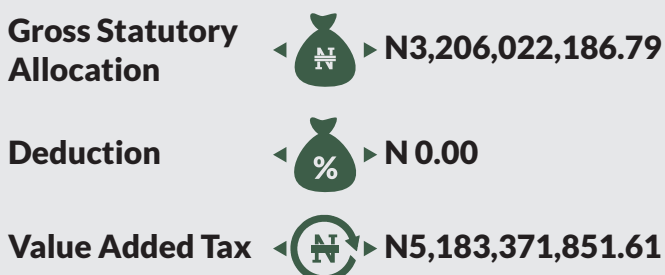
### BENEFICIARIES



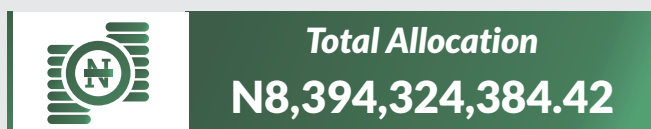
### DEDUCTIONS



### LGAs



Exchange Gain Difference = N4,930,346.02





## Total Allocation

AGEGE



N421,328,390.24

AJEROMI/IFELODUN



N482,995,600.17

ALIMOSHO



N651,440,541.98

AMOWO-ODOFIN



N380,818,565.91

APAPA



N 352,974,903.48

BADAGRY



N367,601,824.30

EPE



N353,387,959.34

ETI-OSA



N384,087,048.34

IBEJU-LEKKI



N326,987,407.84

IFAKO/IJAYE



N412,697,783.55

IKEJA



N383,703,833.97

IKORODU



N449,434,667.21

KOSOFE



N473,557,663.46

LAGOS ISLAND



N349,784,368.80

LAGOS MAINLAND



N379,498,927.88

MUSHIN



N465,811,377.04

OJO



N457,626,451.54

OSHODI/ISOLO



N463,223,275.28



*Total Allocation*

SOMOLU



**N404,470,120.84**

SURULERE



**N432,893,673.29**

# Federation Account Allocation Committee (FAAC) May 2019 Disbursement

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2019 Shared in May, 2019.



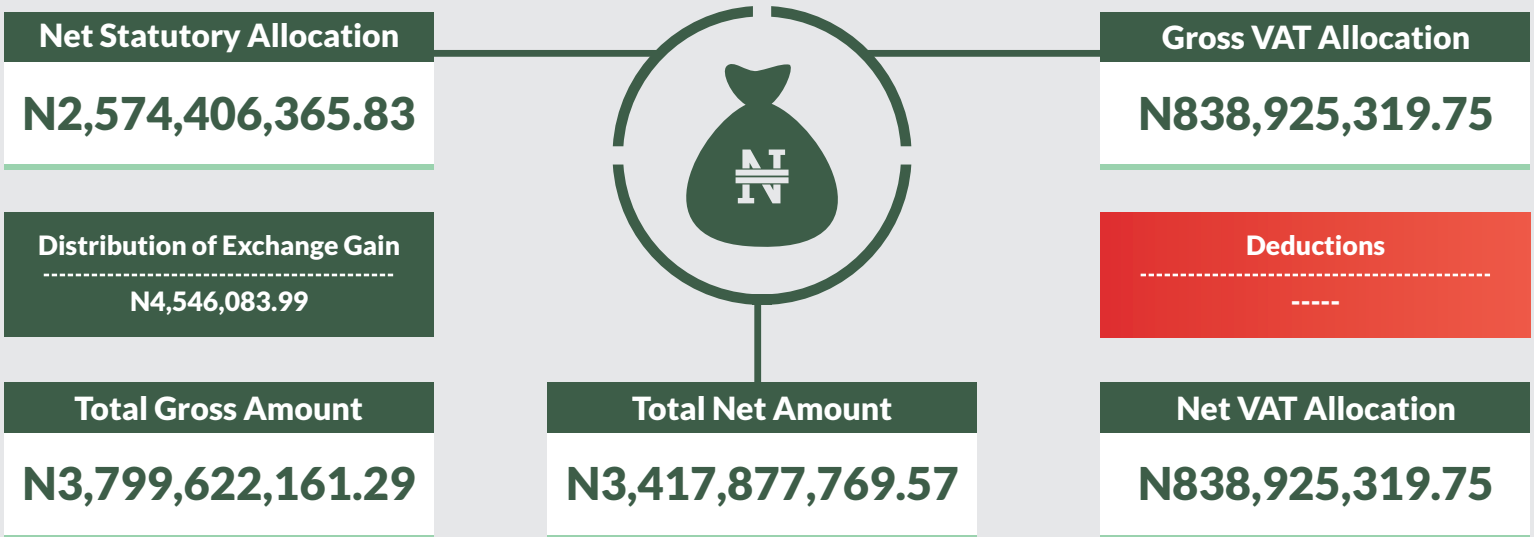
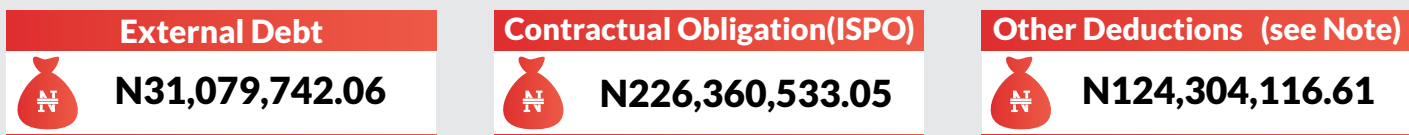
## NASARAWA STATE

 **13**  
No. of LGCs

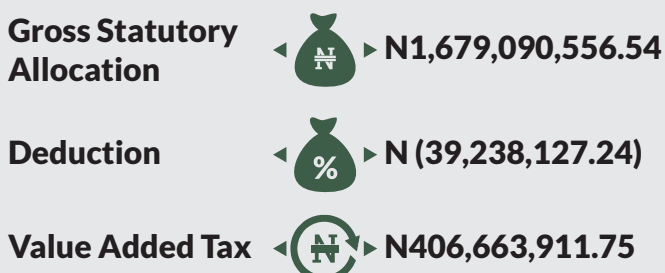
### BENEFICIARIES



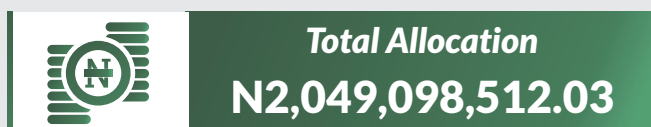
### DEDUCTIONS



### LGAs















Exchange Gain Difference = N2,582,170.98







*Total Allocation*

<b>AKWANGA</b>	▶		<b>N137,431,529.10</b>
<b>AWE</b>	▶		<b>N151,520,312.01</b>
<b>DOMA</b>	▶		<b>N156,396,957.87</b>
<b>KARU</b>	▶		<b>N184,066,858.51</b>
<b>KEANA</b>	▶		<b>N131,978,242.82</b>
<b>KEFFI</b>	▶		<b>N126,456,224.29</b>
<b>KOKONA</b>	▶		<b>N142,146,580.66</b>
<b>LAFIA</b>	▶		<b>N223,133,874.91</b>
<b>NASARAWA</b>	▶		<b>N200,023,813.87</b>
<b>NASARAWA EGGON</b>	▶		<b>N157,588,587.23</b>
<b>OBI</b>	▶		<b>N152,052,134.54</b>
<b>TOTO</b>	▶		<b>N157,685,606.58</b>
<b>WAMBA</b>	▶		<b>N128,617,789.64</b>

# Federation Account Allocation Committee (FAAC) May 2019 Disbursement

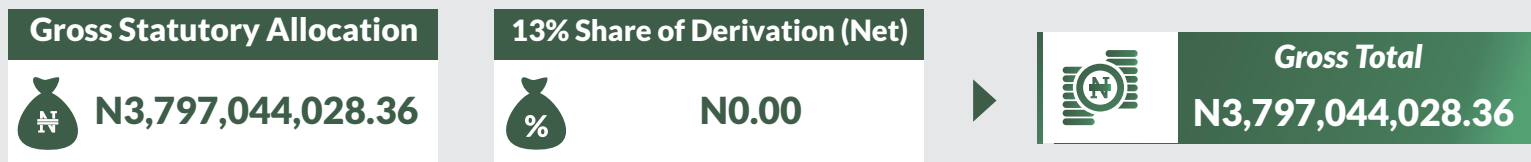
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2019 Shared in May, 2019.



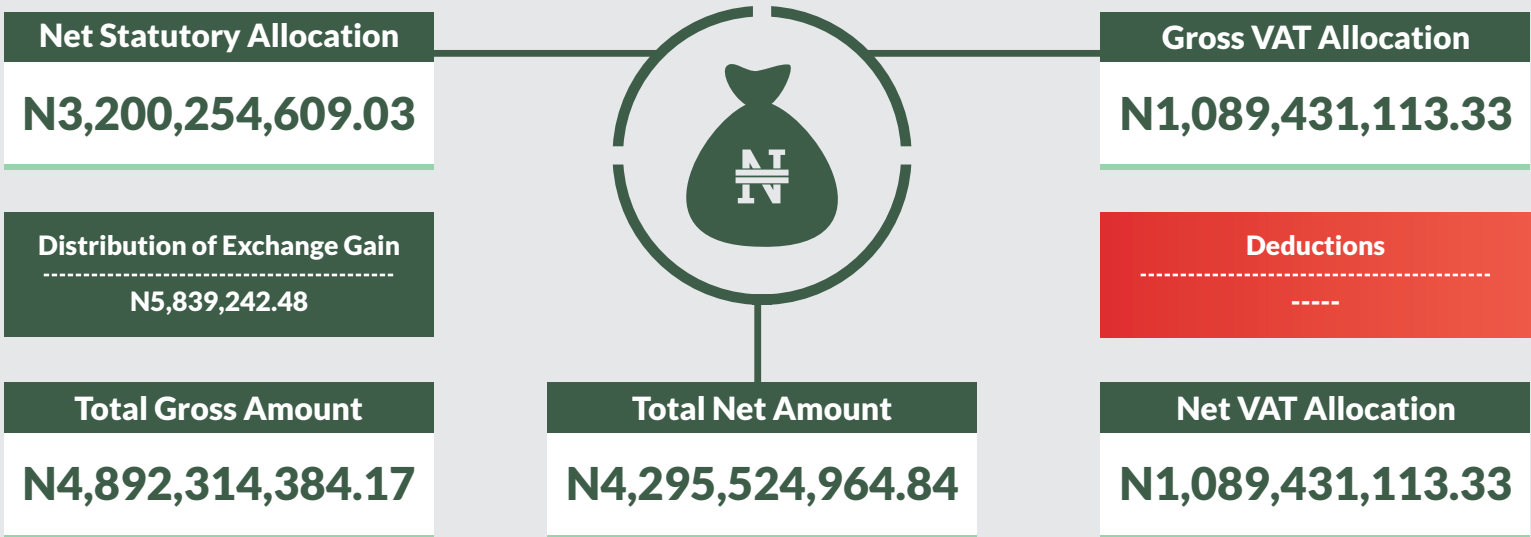
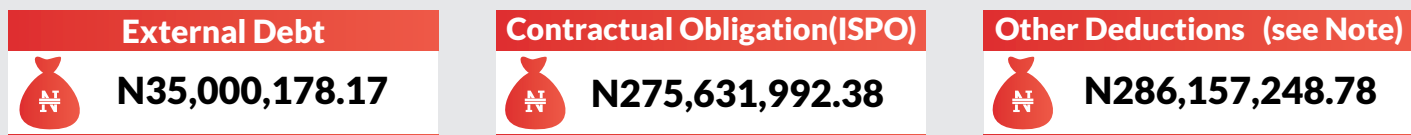
## NIGER STATE

 **25**  
No. of LGCs

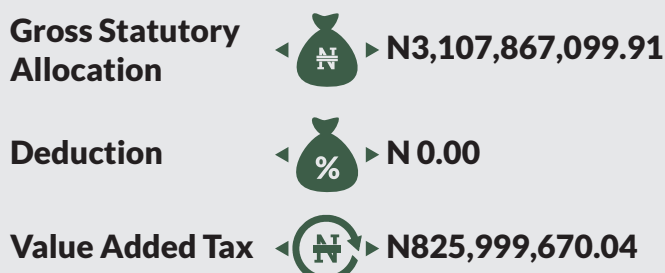
### BENEFICIARIES



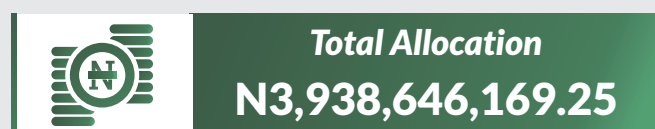
### DEDUCTIONS



### LGAs



Exchange Gain Difference =N4,779,399.30











*Total Allocation*

<b>AGAIE</b>	▶		<b>N147,024,064.79</b>
<b>AGWARA</b>	▶		<b>N125,410,868.76</b>
<b>BIDA</b>	▶		<b>N148,924,911.64</b>
<b>BORGU</b>	▶		<b>N219,240,677.93</b>
<b>BOSSO</b>	▶		<b>N143,485,926.40</b>
<b>EDATI</b>	▶		<b>N150,302,984.87</b>
<b>GBAKO</b>	▶		<b>N141,835,677.97</b>
<b>GURARA</b>	▶		<b>N127,494,376.44</b>
<b>KATCHA</b>	▶		<b>N137,497,949.85</b>
<b>KONTAGORA</b>	▶		<b>N150,398,083.72</b>
<b>LAPAI</b>	▶		<b>N144,759,413.07</b>
<b>LAVUN</b>	▶		<b>N170,517,096.65</b>
<b>MAGAMA</b>	▶		<b>N171,815,801.28</b>
<b>MARIGA</b>	▶		<b>N187,760,625.72</b>
<b>MASHEGU</b>	▶		<b>N216,166,238.97</b>
<b>MINNA</b>	▶		<b>N149,527,761.81</b>
<b>MOKWA</b>	▶		<b>N193,094,071.29</b>
<b>MUYA</b>	▶		<b>N133,296,227.00</b>



*Total Allocation*

<b>PAIKORO</b>	▶		<b>N152,775,560.34</b>
<b>RAFI</b>	▶		<b>N172,797,428.52</b>
<b>RIJAU</b>	▶		<b>N164,204,297.99</b>
<b>SHIRORO</b>	▶		<b>N191,991,809.30</b>
<b>SULEJA</b>	▶		<b>N149,422,176.61</b>
<b>TAFA</b>	▶		<b>N119,270,612.84</b>
<b>WUSHISHI</b>	▶		<b>N129,631,525.47</b>

# Federation Account Allocation Committee (FAAC) May 2019 Disbursement


Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2019 Shared in May, 2019.





## OGUN STATE

 **20**  
No. of LGCs


### BENEFICIARIES

**Gross Statutory Allocation**  
 **N2,978,106,094.44**

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

**Gross Total**  
 **N2,978,106,094.44**

### DEDUCTIONS

**External Debt**  
 **N75,985,872.06**

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

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

**Net Statutory Allocation**  
**N1,768,789,102.41**

**Gross VAT Allocation**  
**N1,107,262,586.06**

**Distribution of Exchange Gain**  
**N4,579,847.76**

**Deductions**  
-----

**Total Gross Amount**  
**N4,089,948,528.26**

**Total Net Amount**  
**N2,880,631,536.23**

**Net VAT Allocation**  
**N1,107,262,586.06**

### LGAs

**Gross Statutory Allocation**  **N2,217,141,152.16**

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

**Value Added Tax**  **N728,228,482.09**

Exchange Gain Difference =N3,409,606.18

**Total Allocation**  
**N2,833,002,290.04**



*Total Allocation*

<b>ABEOKUTA NORTH</b>	▶		<b>N146,050,703.60</b>
<b>ABEOKUTA SOUTH</b>	▶		<b>N153,152,025.24</b>
<b>ADO-ODO/OTA</b>	▶		<b>N235,768,185.49</b>
<b>EGBADO NORTH</b>	▶		<b>N149,648,996.33</b>
<b>EGBADO SOUTH</b>	▶		<b>N136,356,874.78</b>
<b>EWEKORO</b>	▶		<b>N102,860,297.74</b>
<b>REMO NORTH</b>	▶		<b>N101,089,776.43</b>
<b>IFO</b>	▶		<b>N232,104,542.89</b>
<b>IJEBU EAST</b>	▶		<b>N131,239,727.23</b>
<b>IJEBU NORTH</b>	▶		<b>N169,754,233.27</b>
<b>IJEBU ODE</b>	▶		<b>N130,463,658.61</b>
<b>IKENNE</b>	▶		<b>N118,154,932.02</b>
<b>IJEBU NORTH EAST</b>	▶		<b>N105,543,014.22</b>
<b>IMEKO-AFON</b>	▶		<b>N119,001,202.75</b>
<b>IPOKIA</b>	▶		<b>N128,274,575.29</b>
<b>OBAFEMI/OWODE</b>	▶		<b>N155,006,344.08</b>
<b>ODEDAAH</b>	▶		<b>N127,217,300.89</b>
<b>ODOGBOLU</b>	▶		<b>N121,247,835.37</b>



*Total Allocation*

<b>OGUN WATERSIDE</b>	▶		<b>N112,730,535.84</b>
<b>SHAGAMU</b>	▶		<b>N157,337,527.99</b>

# Federation Account Allocation Committee (FAAC) May 2019 Disbursement

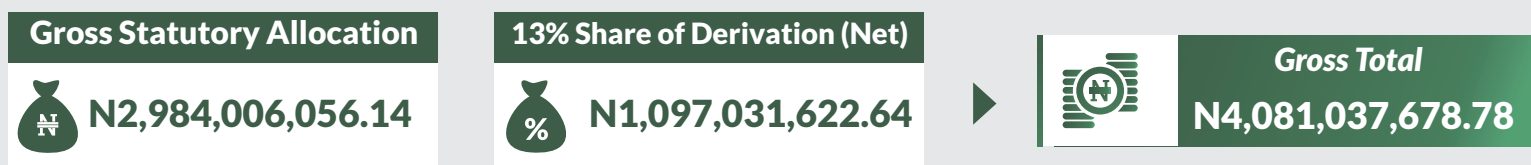
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2019 Shared in May, 2019.



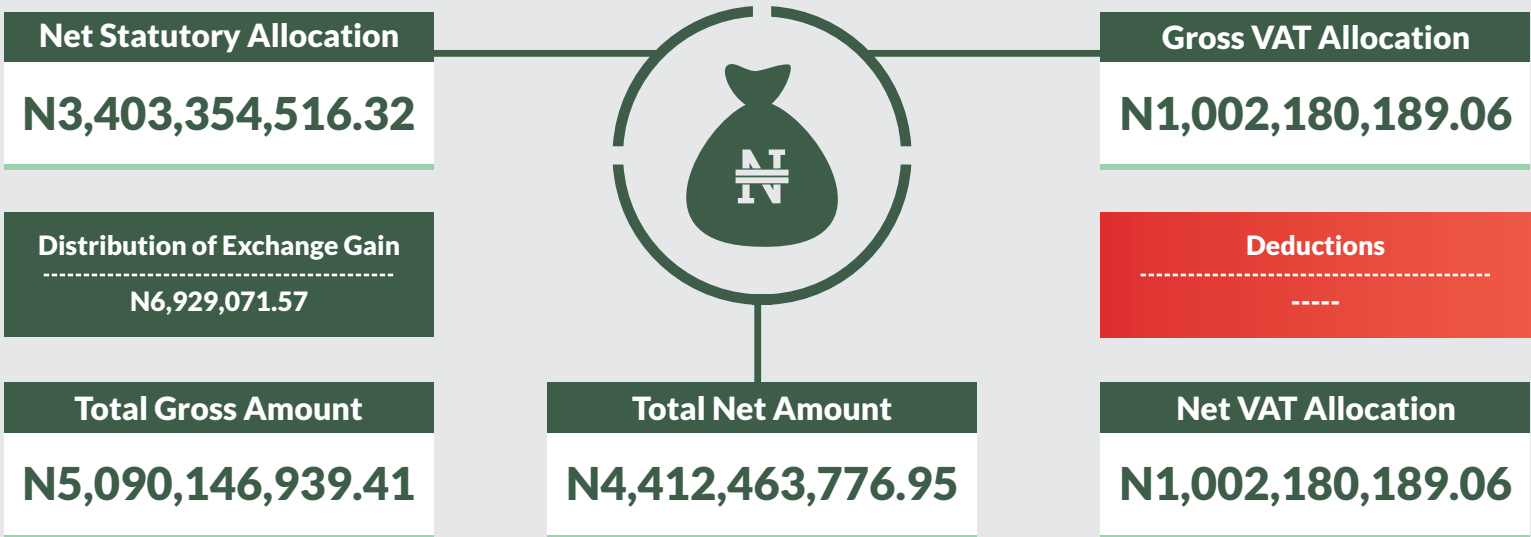
## ONDO STATE

 **18**  
No. of LGCs

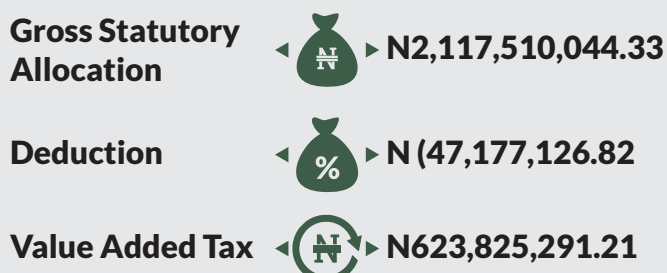
### BENEFICIARIES



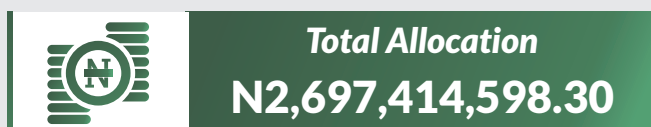
### DEDUCTIONS



### LGAs



Exchange Gain Difference = N3,256,389.58







*Total Allocation*

<b>AKOKO NORTH EAST</b>	▶		<b>N148,596,201.90</b>
<b>AKOKO NORTH WEST</b>	▶		<b>N158,068,289.85</b>
<b>AKOKO SOUTH WEST</b>	▶		<b>N161,409,282.36</b>
<b>AKOKO SOUTH EAST</b>	▶		<b>N118,463,912.36</b>
<b>AKURE NORTH</b>	▶		<b>N126,379,593.40</b>
<b>AKURE SOUTH</b>	▶		<b>N194,641,088.76</b>
<b>IDANRE</b>	▶		<b>N134,308,188.28</b>
<b>IFEDORE</b>	▶		<b>N138,394,845.76</b>
<b>OKITIPUPA</b>	▶		<b>N164,090,909.33</b>
<b>ILAJE</b>	▶		<b>N179,045,013.40</b>
<b>ESE-EDO</b>	▶		<b>N136,718,192.05</b>
<b>ILE-OLUJI-OKEIGBO</b>	▶		<b>N141,720,291.07</b>
<b>IRELE</b>	▶		<b>N131,952,592.74</b>
<b>ODIGBO</b>	▶		<b>N163,715,342.16</b>
<b>ONDO EAST</b>	▶		<b>N109,532,077.44</b>
<b>ONDO WEST</b>	▶		<b>N179,911,421.60</b>
<b>OSE</b>	▶		<b>N142,789,946.66</b>
<b>OWO</b>	▶		<b>N167,677,409.18</b>

# Federation Account Allocation Committee (FAAC) May 2019 Disbursement


Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2019 Shared in May, 2019.




## OSUN STATE

 **30**  
No. of LGCs


### BENEFICIARIES


**Gross Statutory Allocation**  
 **N2,923,511,490.20**


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

**Gross Total**  
 **N2,923,511,490.20**

### DEDUCTIONS

**External Debt**  
 **N97,150,687.53**

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

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

**Net Statutory Allocation**  
**N505,432,012.14**

**Gross VAT Allocation**  
**N997,059,629.77**

**Distribution of Exchange Gain**  
-----  
**N4,495,890.05**

**Deductions**  
-----  
-----

**Total Gross Amount**  
**N3,925,067,010.02**

**Total Net Amount**  
**N1,506,987,531.96**

**Net VAT Allocation**  
**N997,059,629.77**


### LGAs

**Gross Statutory Allocation**  **N2,868,220,892.52**

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

**Value Added Tax**  **N872,042,821.90**

Exchange Gain Difference =N4,410,862.01

**Total Allocation**  
 **N3,662,645,931.03**



## Total Allocation

ATAKUMOSA EAST



N107,264,879.54

ATAKUMOSA WEST



N106,974,420.67

AIYEDADE



N133,255,372.99

AIYEDIRE



N115,962,870.93

BOLUWADURO



N110,655,912.49

BORIPE



N127,556,342.12

EDE NORTH



N107,599,008.83

EDE SOUTH



N110,271,331.41

EGBEDORE



N108,735,825.31

EJIGBO



N124,293,471.96

IFE CENTRAL



N132,385,789.20

IFE EAST



N149,777,885.09

IFE NORTH



N139,360,522.84

IFE SOUTH



N123,935,505.37

IFEDAYO



N96,518,322.21

IFELODUN



N122,465,855.20

ILA



N108,533,515.29

ILESHA EAST



N115,276,246.28

*Total Allocation*

ILESHA WEST ▶

**N120,406,248.80**

IREPODUN ▶

**N120,532,486.25**

IREWOLE ▶

**N129,897,267.40**

ISOKAN ▶

**N117,715,331.54**

IWO ▶

**N145,003,167.99**

OBOKUN ▶

**N120,456,624.48**

ODO-OTIN ▶

**N151,509,482.36**

OLA-OLUWA ▶

**N108,455,494.27**

OLORUNDA ▶

**N130,043,488.85**

ORIADE ▶

**N131,543,289.80**

OROLU ▶

**N116,167,564.26**

OSOGBO ▶

**N130,092,407.33**

# Federation Account Allocation Committee (FAAC) May 2019 Disbursement

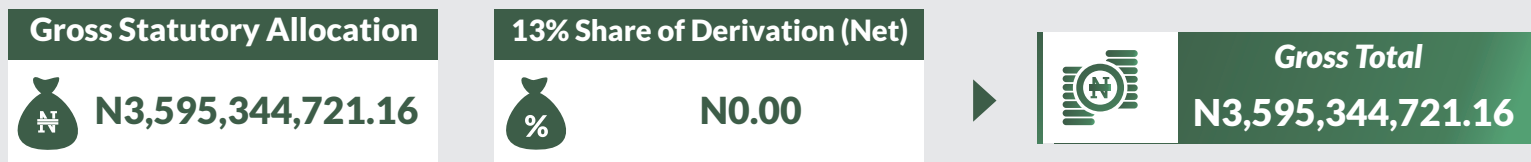
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2019 Shared in May, 2019.



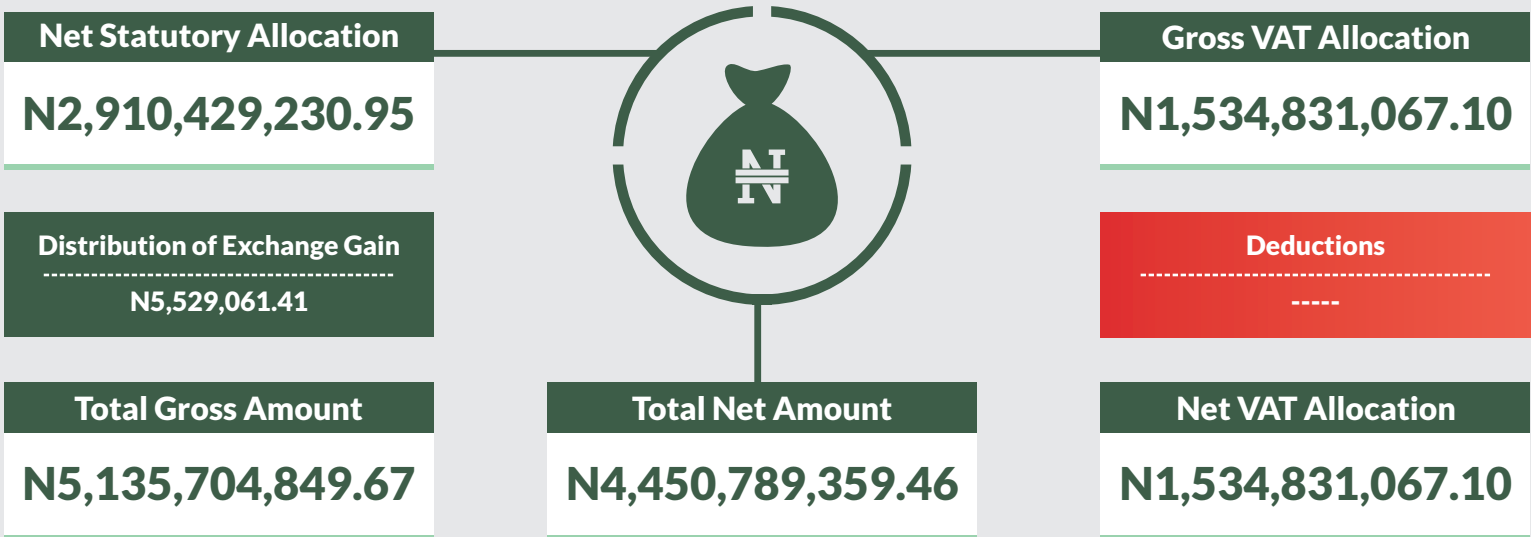
## OYO STATE

**33**  
No. of LGCs

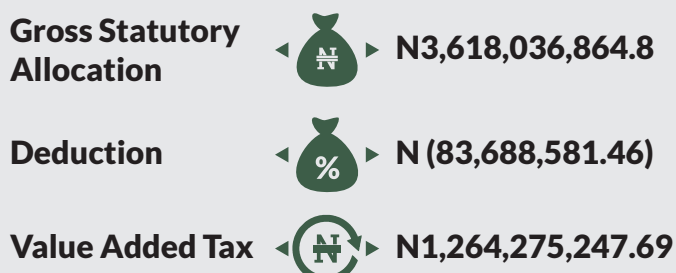
### BENEFICIARIES



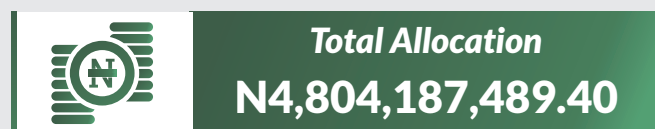
### DEDUCTIONS



### LGAs



Exchange Gain Difference = N5,563,958.27





## Total Allocation

AFIJIO



N132,531,408.79

AKINYELE



N153,896,371.64

ATIBA



N150,553,682.62

ATISBO



N154,652,309.81

EGBEDA



N168,313,786.47

IBADAN NORTH



N173,533,811.86

IBADAN NORTH EAST



N185,961,920.05

IBADAN NORTH WEST



N136,922,362.54

IBADAN SOUTH EAST



N163,897,340.38

IBADAN SOUTH WEST



N170,747,191.81

IBARAPA CENTRAL



N123,088,072.15

IBARAPA NORTH



N126,898,985.28

IDO



N125,161,304.78

SAKI WEST



N182,910,033.90

IFELOJU



N127,405,173.28

IREPO



N132,404,142.55

ISEYIN



N172,357,731.29

ITESIWAJU



N145,784,502.35



## Total Allocation

IWAJOWA



N134,749,235.28

OLORUNSOGO



N123,220,424.92

KAJOLA



N153,486,181.26

LAGELU



N141,283,030.06

OGBOMOSHO NORTH



N148,582,082.02

OGBOMOSHO SOUTH



N125,836,221.66

OGO-OLUWA



N115,309,332.79

OLUYOLE



N153,117,283.15

ONA-ARA



N167,746,763.14

ORELOPE



N127,247,987.02

ORI IRE



N149,906,102.50

OYO EAST



N130,075,403.83

OYO WEST



N131,361,787.55

SAKI EAST



N129,078,967.15

IFEDAPO



N146,166,555.52

# Federation Account Allocation Committee (FAAC) May 2019 Disbursement

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2019 Shared in May, 2019.



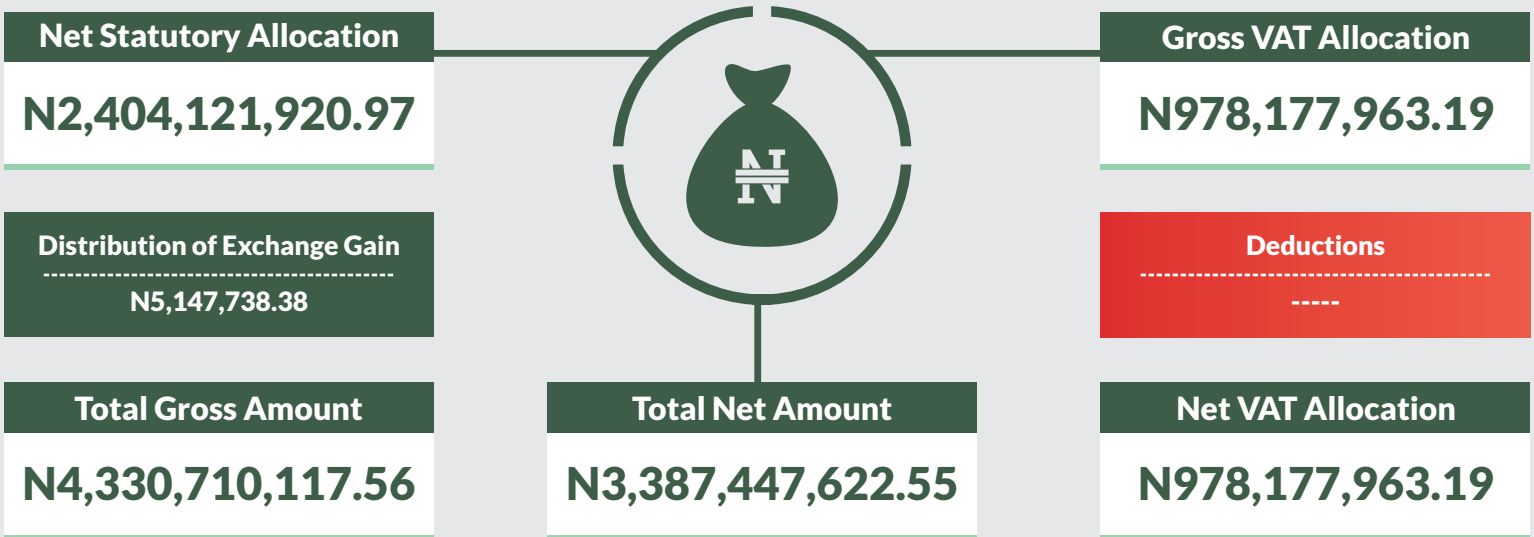
## PLATEAU STATE

 **17**  
No. of LGCs

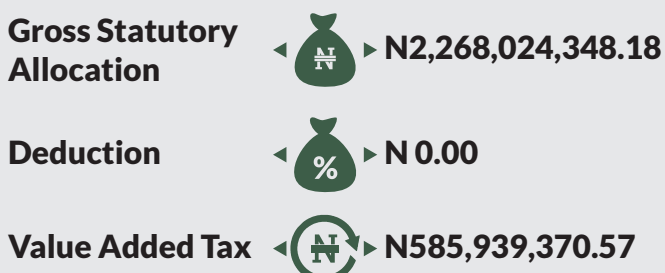
### BENEFICIARIES



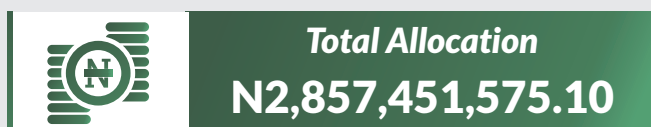
### DEDUCTIONS



### LGAs




Exchange Gain Difference = N3,487,856.35







*Total Allocation*

<b>BARKIN LADI</b>	▶		<b>N166,112,398.09</b>
<b>BASSA</b>	▶		<b>N168,077,364.52</b>
<b>BOKKOS</b>	▶		<b>N166,911,102.72</b>
<b>JOS EAST</b>	▶		<b>N128,423,254.87</b>
<b>JOS NORTH</b>	▶		<b>N227,030,907.07</b>
<b>JOS SOUTH</b>	▶		<b>N194,745,572.54</b>
<b>KANAM</b>	▶		<b>N166,398,347.09</b>
<b>KANKE</b>	▶		<b>N147,722,313.26</b>
<b>LANGTANG NORTH</b>	▶		<b>N152,082,572.83</b>
<b>LANGTANG SOUTH</b>	▶		<b>N143,491,162.93</b>
<b>MANGU</b>	▶		<b>N200,343,584.08</b>
<b>MIKANG</b>	▶		<b>N134,870,346.18</b>
<b>PANKSHIN</b>	▶		<b>N177,142,886.13</b>
<b>QUAN-PAN</b>	▶		<b>N177,301,369.81</b>
<b>RIYOM</b>	▶		<b>N142,948,323.95</b>
<b>SHENDAM</b>	▶		<b>N179,060,472.69</b>
<b>WASE</b>	▶		<b>N184,789,596.34</b>

# Federation Account Allocation Committee (FAAC) May 2019 Disbursement

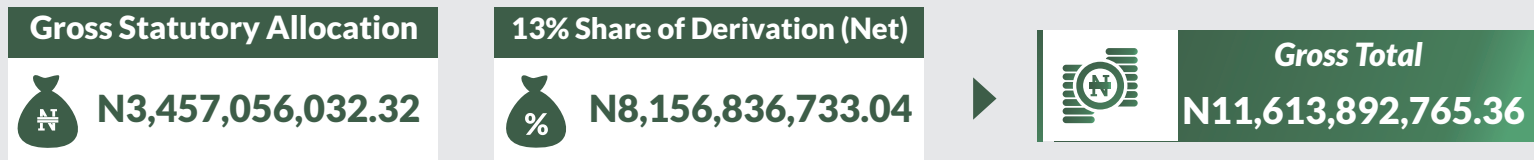
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2019 Shared in May, 2019.



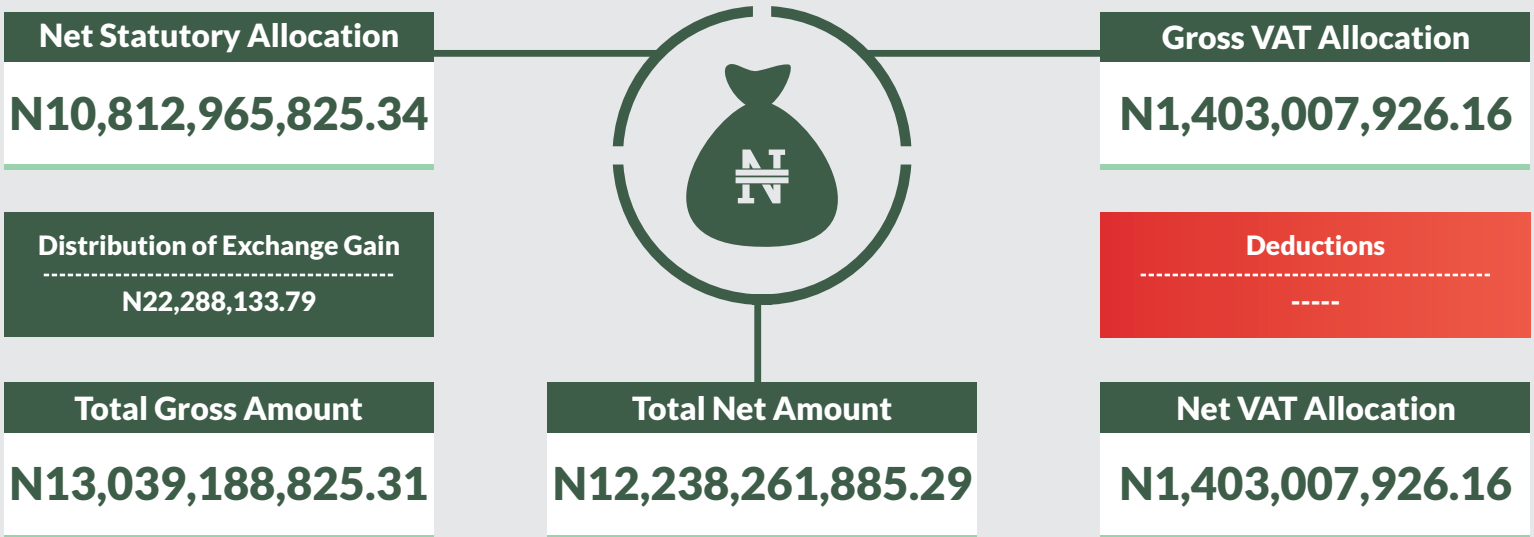
## RIVERS STATE

 **23**  
No. of LGCs

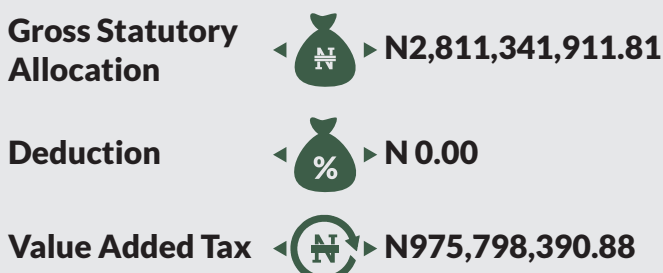
### BENEFICIARIES



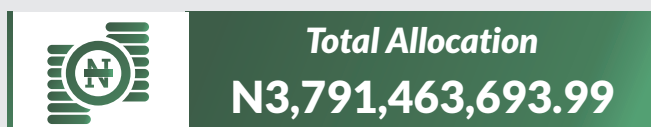
### DEDUCTIONS



### LGAs






Exchange Gain Difference = N4,323,391.30





### Total Allocation

AHOADA	▶		<b>N139,533,341.23</b>
AHOADA WEST	▶		<b>N170,516,166.64</b>
AKUKUTORU	▶		<b>N154,064,142.66</b>
ANDONI	▶		<b>N165,744,852.01</b>
ASARITORU	▶		<b>N157,456,411.21</b>
BONNY	▶		<b>N157,107,640.39</b>
DEGEMA	▶		<b>N169,164,659.40</b>
ELEME	▶		<b>N161,172,722.53</b>
EMOHUA	▶		<b>N156,344,386.10</b>
ETCHE	▶		<b>N179,600,296.21</b>
GONAKA	▶		<b>N163,342,765.78</b>
IKWERRE	▶		<b>N155,446,869.17</b>
KHANA	▶		<b>N184,326,368.72</b>
OBIO/AKPOR	▶		<b>N226,977,030.19</b>
OBUA/ODUAL	▶		<b>N181,993,841.02</b>
OGBA/EGBEMA/NDONI	▶		<b>N183,296,869.94</b>
OGU/BOLO	▶		<b>N125,939,305.84</b>
OKRIKA	▶		<b>N157,842,005.71</b>



### Total Allocation

OMUMMA	▶		<b>N125,401,920.11</b>
OPOBO/NKORO	▶		<b>N136,442,024.47</b>
OYIGBO	▶		<b>N137,693,276.27</b>
PORT HARCOURT	▶		<b>N254,543,480.73</b>
TAI	▶		<b>N147,513,317.66</b>

# Federation Account Allocation Committee (FAAC) May 2019 Disbursement

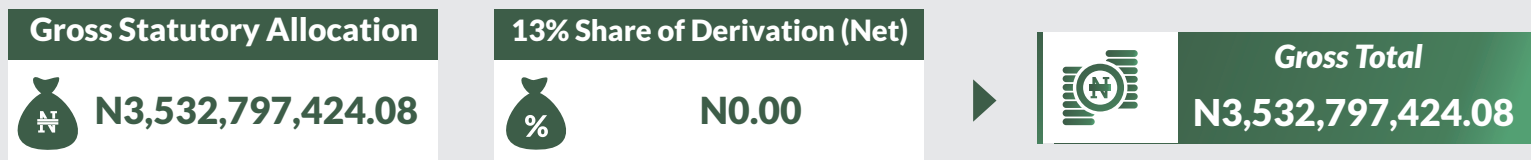
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2019 Shared in May, 2019.



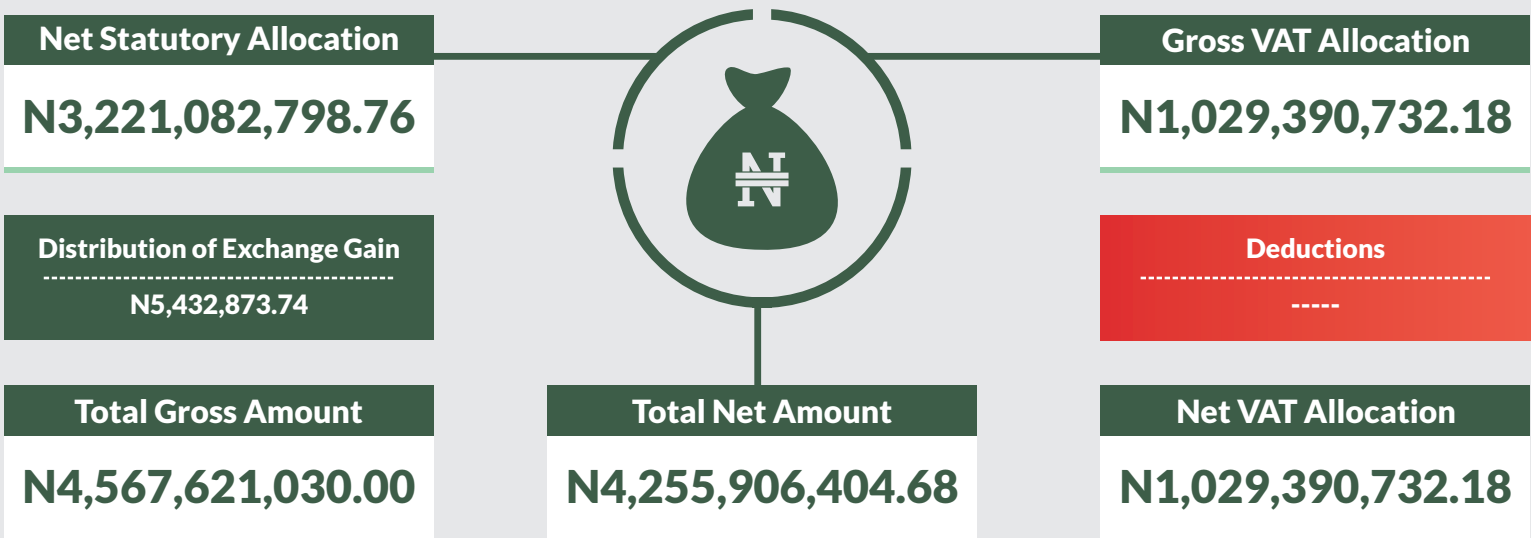
## SOKOTO STATE

 **23**  
No. of LGCs

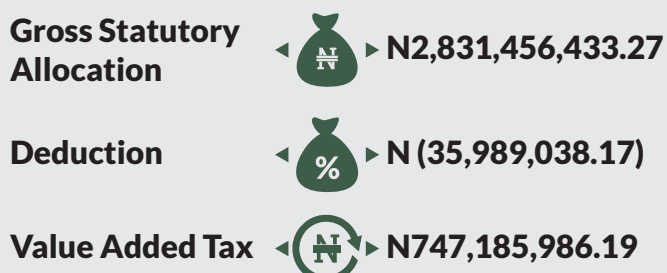
### BENEFICIARIES



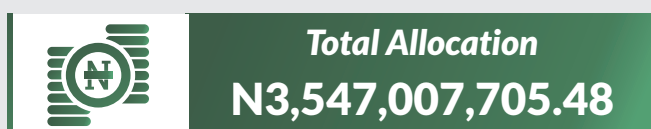
### DEDUCTIONS



### LGAs



Exchange Gain Difference = N4,354,324.19





*Total Allocation*

BINJI	▶		<b>N132,516,515.99</b>
BODINGA	▶		<b>N151,996,282.67</b>
DANGE-SHUNI	▶		<b>N162,650,446.99</b>
GADA	▶		<b>N177,479,045.61</b>
GORONYO	▶		<b>N164,565,675.91</b>
GUDU	▶		<b>N146,131,118.32</b>
GWADABAWA	▶		<b>N172,587,938.64</b>
ILLELA	▶		<b>N146,907,779.10</b>
ISA	▶		<b>N161,998,521.15</b>
KEBBE	▶		<b>N147,676,967.44</b>
KWARE	▶		<b>N139,649,531.97</b>
RABAH	▶		<b>N161,791,649.42</b>
SABON BIRNI	▶		<b>N172,330,414.45</b>
SHAGARI	▶		<b>N155,104,056.01</b>
SILAME	▶		<b>N138,472,416.88</b>
SOKOTO NORTH	▶		<b>N159,798,076.25</b>
SOKOTO SOUTH	▶		<b>N156,161,802.28</b>
TAMBUWAL	▶		<b>N172,956,510.99</b>



*Total Allocation*

<b>TANGAZA</b>	▶		<b>N154,502,135.21</b>
<b>TURETA</b>	▶		<b>N139,928,253.75</b>
<b>WAMAKKO</b>	▶		<b>N151,218,549.09</b>
<b>WURNO</b>	▶		<b>N145,512,717.56</b>
<b>YABO</b>	▶		<b>N135,071,299.80</b>

# Federation Account Allocation Committee (FAAC) May 2019 Disbursement

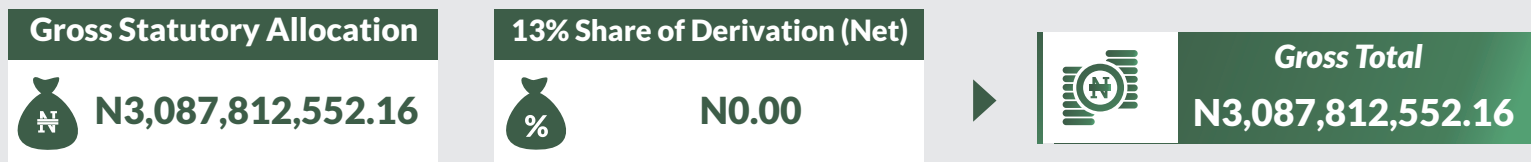
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2019 Shared in May, 2019.



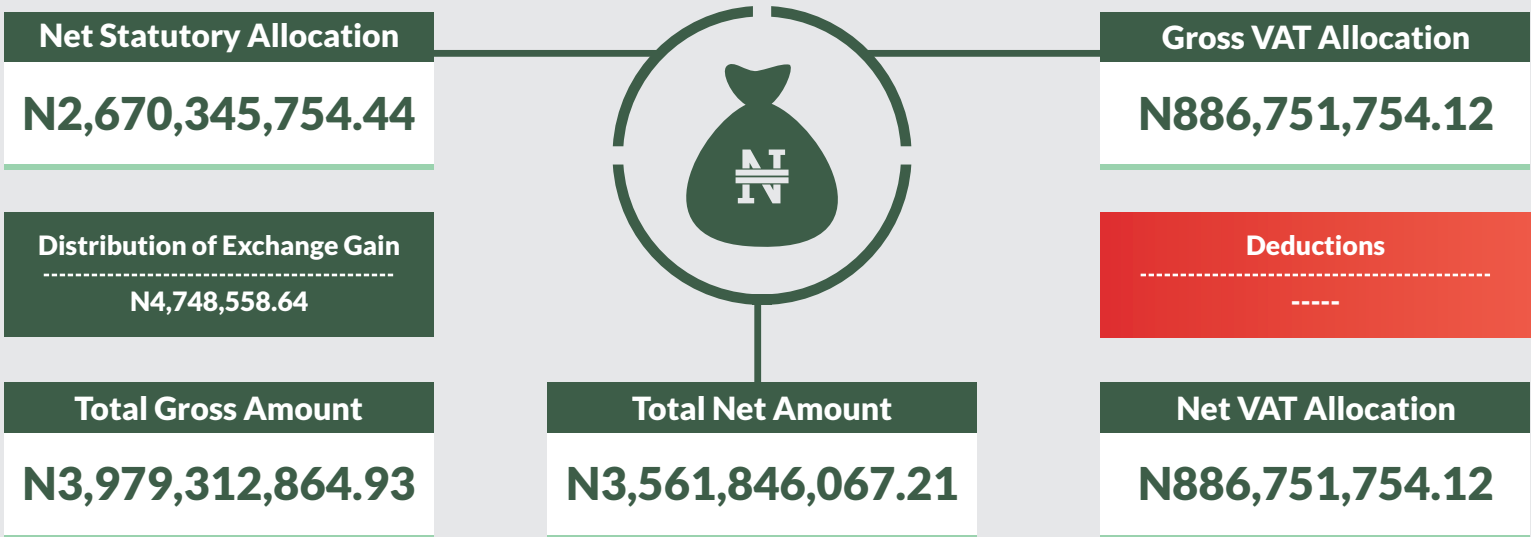
## TARABA STATE

 **16**  
No. of LGCs

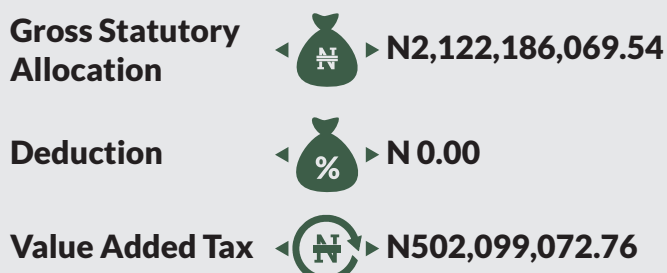
### BENEFICIARIES



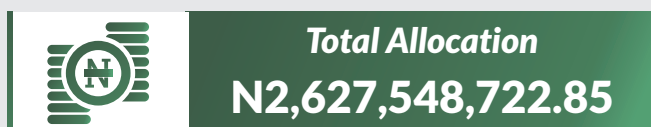
### DEDUCTIONS



### LGAs




Exchange Gain Difference =N3,263,580.55







### Total Allocation

ARDO KOLA	▶		<b>N133,959,193.86</b>
BALI	▶		<b>N218,204,309.26</b>
DONGA	▶		<b>N155,912,811.89</b>
GASHAKA	▶		<b>N176,984,108.69</b>
GASSOL	▶		<b>N199,901,925.09</b>
IBI	▶		<b>N139,113,675.64</b>
JALINGO	▶		<b>N138,719,382.71</b>
KARIM LAMIDU	▶		<b>N202,027,285.13</b>
KURMI	▶		<b>N146,647,942.90</b>
LAU	▶		<b>N137,879,687.44</b>
SARDAUNA	▶		<b>N200,808,784.73</b>
TAKUM	▶		<b>N160,466,605.97</b>
USSA	▶		<b>N140,642,320.06</b>
WUKARI	▶		<b>N197,811,780.95</b>
YORRO	▶		<b>N133,428,884.43</b>
ZING	▶		<b>N145,040,024.08</b>

# Federation Account Allocation Committee (FAAC) May 2019 Disbursement

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2019 Shared in May, 2019.



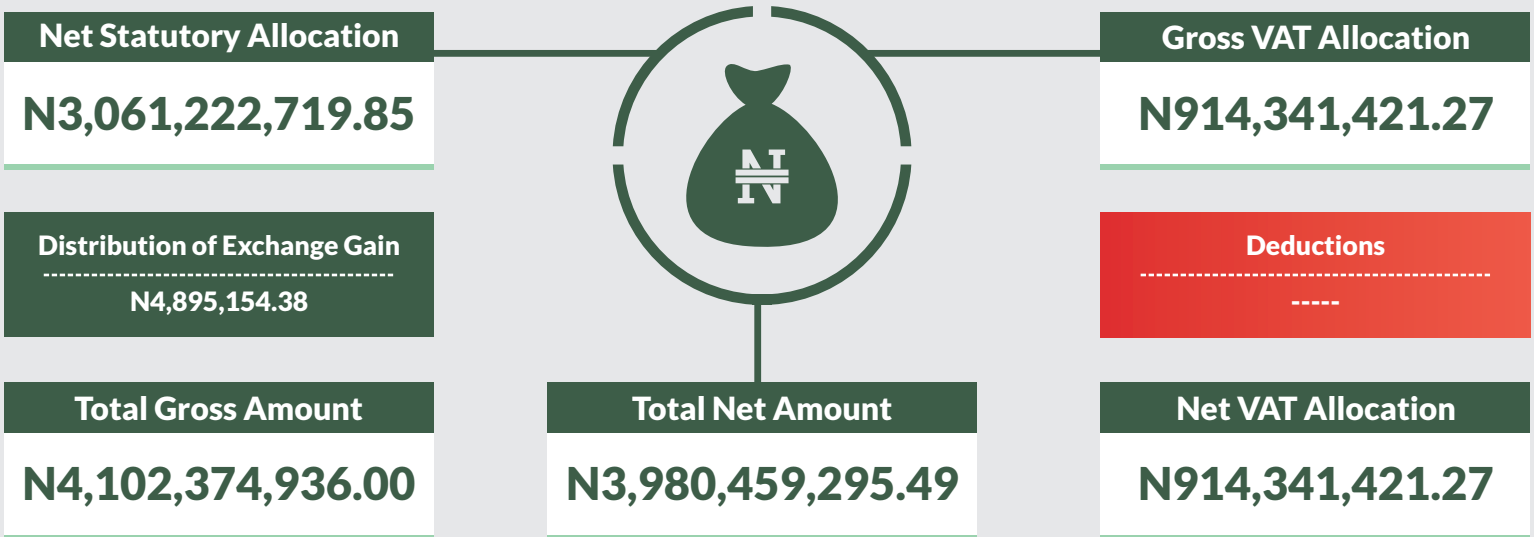
## YOBE STATE

 **17**  
No. of LGCs

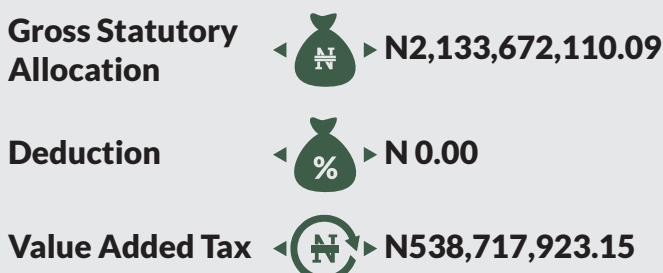
### BENEFICIARIES



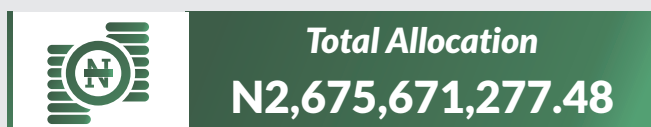
### DEDUCTIONS



### LGAs






Exchange Gain Difference = N3,281,244.23





*Total Allocation*

<b>BADE</b>	▶		<b>N150,552,510.06</b>
<b>BURSARI</b>	▶		<b>N161,069,174.40</b>
<b>DAMATURU</b>	▶		<b>N138,240,753.33</b>
<b>FIKA</b>	▶		<b>N154,788,047.72</b>
<b>FUNE</b>	▶		<b>N215,721,255.11</b>
<b>GEIDAM</b>	▶		<b>N176,189,760.29</b>
<b>GUJBA</b>	▶		<b>N162,950,415.33</b>
<b>GULAMI</b>	▶		<b>N143,822,531.37</b>
<b>JAKUSKO</b>	▶		<b>N189,032,531.42</b>
<b>KARASUWA</b>	▶		<b>N136,067,872.80</b>
<b>MACHINA</b>	▶		<b>N128,427,205.39</b>
<b>NANGERE</b>	▶		<b>N137,604,553.10</b>
<b>NGURU</b>	▶		<b>N151,545,543.18</b>
<b>POTISKUM</b>	▶		<b>N167,317,843.41</b>
<b>TARMUA</b>	▶		<b>N148,892,136.41</b>
<b>YUNUSARI</b>	▶		<b>N157,386,723.85</b>
<b>YUSUFARI</b>	▶		<b>N156,062,420.30</b>

# Federation Account Allocation Committee (FAAC) May 2019 Disbursement

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2019 Shared in May, 2019.



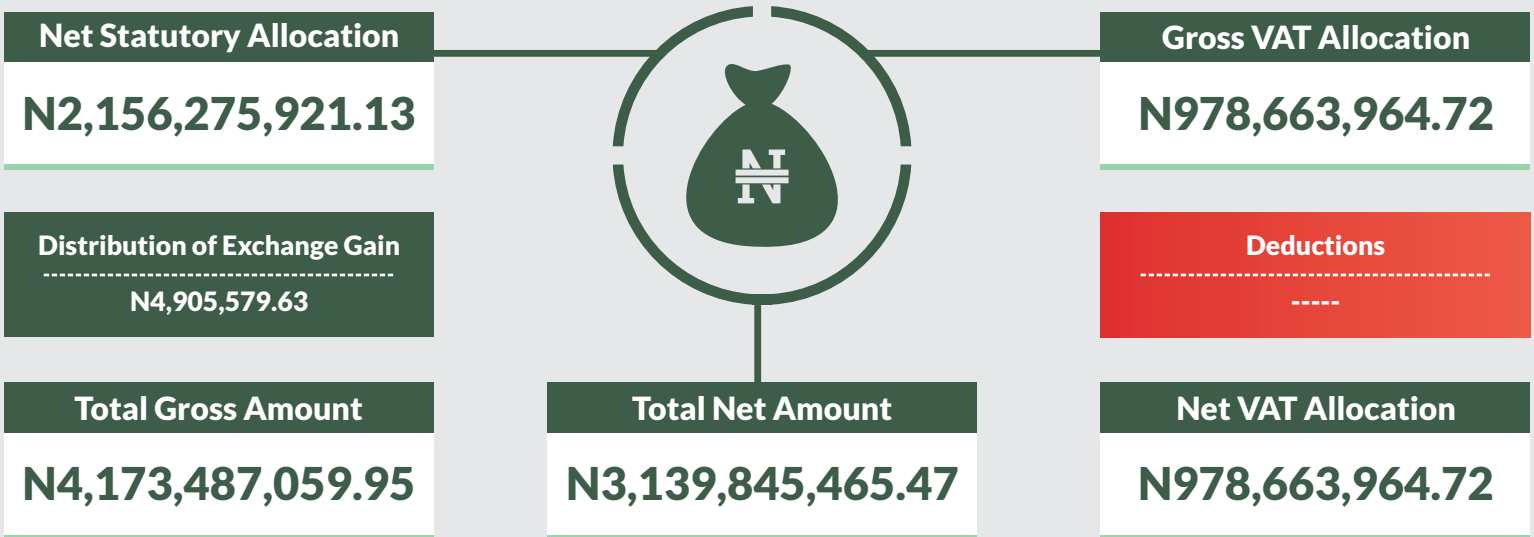
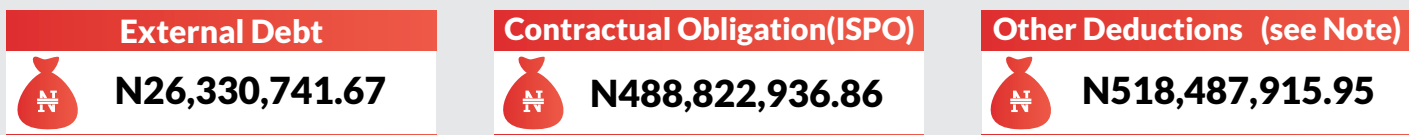
## ZAMFARA STATE

 **14**  
No. of LGCs

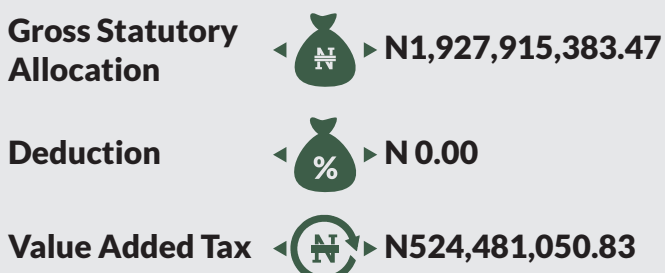
### BENEFICIARIES



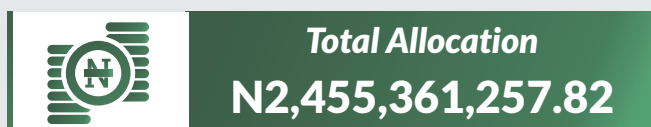
### DEDUCTIONS



### LGAs





Exchange Gain Difference = N2,964,823.51





### Total Allocation

ANKA	▶		<b>N149,905,220.67</b>
BAKURA	▶		<b>N149,236,042.72</b>
BUKKUYUM	▶		<b>N171,666,784.75</b>
BUNGUDU	▶		<b>N188,953,634.52</b>
GUMMI	▶		<b>N165,836,366.38</b>
GUSAU	▶		<b>N228,892,300.68</b>
KAURA NAMODA	▶		<b>N178,284,556.26</b>
KIYAWA	▶		<b>N158,399,891.44</b>
MARADUN	▶		<b>N170,744,145.77</b>
MARU	▶		<b>N219,503,607.91</b>
SHINKAFI	▶		<b>N141,809,984.87</b>
TALATA MAFARA	▶		<b>N164,558,306.15</b>
TSAFE	▶		<b>N175,721,115.63</b>
ZURMI	▶		<b>N191,849,300.06</b>

# Appendix

Federal Ministry of Finance, Abuja

## Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of April, 2019 Shared in May, 2019

S/n	Beneficiaries	Statutory	Exchange Gain Difference	VAT	Total
		₦	₦	₦	₦
1	FGN (see Table II)	239,654,784,075.98	368,550,478.77	13,893,927,582.82	253,917,262,137.57
2	State (see Table III)	121,556,109,159.27	186,933,728.03	46,313,091,942.74	168,056,134,830.04
3	LGCs (see Table IV)	93,714,664,995.54	144,118,068.77	32,419,164,359.91	126,277,947,424.22
4	13% Derivation Fund	46,255,932,635.57	97,503,959.62	-	46,353,436,595.19
5	Cost of Collection - NCS	5,024,875,391.12	-	354,520,284.44	5,379,395,675.56
6	Transfer to Excess ECA	6,307,224,099.81	-	-	6,307,224,099.81
7	Cost of Collections - FIRS	3,277,276,726.99	-	3,504,904,044.12	6,782,180,771.11
8	Cost of Collection - DPR	3,124,936,737.11	-	-	3,124,936,737.11
	<b>Total</b>	<b>518,915,803,821.39</b>	<b>797,106,235.19</b>	<b>96,485,608,214.03</b>	<b>616,198,518,270.61</b>

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## Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of April, 2019 Shared in May, 2019

S/n	1 Beneficiaries	2 Gross Statutory Allocation	3 Less Deductions	4= 2-3 Net Statutory Allocation	5 Exchange Gain Difference	6 VAT	7=4+5+6 Total Net Amount
		₦	₦	₦	₦	₦	₦
1	FGN (CRF Account)	220,638,895,741.93	34,368,196,657.71	186,270,699,084.22	339,307,103.65	12,967,665,743.97	199,577,671,931.84
2	Share of Derivation & Ecology	4,549,255,582.31	-	4,549,255,582.31	6,996,022.76	-	4,556,251,605.06
3	Stabilization	2,274,627,791.15	-	2,274,627,791.15	3,498,011.38	-	2,278,125,802.53
4	Development of Natural Resources	7,642,749,378.28	-	7,642,749,378.28	11,753,318.23	-	7,654,502,696.51
5	FCT-Abuja	4,549,255,582.31	34,976,456.56	4,514,279,125.75	6,996,022.76	926,261,838.85	5,447,536,987.36
	<b>Sub-total</b>	<b>239,654,784,075.98</b>	<b>34,403,173,114.27</b>	<b>205,251,610,961.71</b>	<b>368,550,478.77</b>	<b>13,893,927,582.82</b>	<b>219,514,089,023.30</b>

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](http://www.fmf.gov.ng) and Office of Accountant-General of the Federation website [www.oagf.gov.ng](http://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](http://www.budgetoffice.gov.ng) also contains information about the Budget.

.....  
Zainab S Ahmed  
Hon. Minister of Finance  
Abuja, Nigeria.



**Distribution of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of April, 2019 Shared in May, 2019**

State	S/n	Local Government Councils	Gross Statutory Allocation	Deduction	Exchange Gain Difference	Value Added Tax	Total Allocation
			₦	₦	₦	₦	₦
ABIA	1	ABA NORTH	99,652,007.14	-	153,248.75	29,260,629.63	129,065,885.52
	2	ABA SOUTH	166,256,392.16	-	255,675.57	51,242,476.42	217,754,544.15
	3	AROCHUKWU	116,979,676.69	-	179,895.91	33,618,449.95	150,778,022.55
	4	BENDE	119,189,620.96	-	183,294.45	35,140,470.01	154,513,385.42
	5	IKWUANO	108,485,898.49	-	166,833.85	31,380,201.51	140,032,933.85
	6	ISIALA NGWA NORTH	112,037,891.74	-	172,296.24	32,473,929.78	144,684,117.76
	7	ISIALA NGWA SOUTH	108,706,763.83	-	167,173.50	31,155,702.68	140,029,640.01
	8	ISUIKWUATO	105,995,873.24	-	163,004.59	29,743,812.81	135,902,690.64
	9	NNEOCHI	114,354,452.84	-	175,858.74	33,182,237.12	147,712,548.71
	10	OBIOMA NGWA	116,046,630.99	-	178,461.04	34,398,949.90	150,624,041.92
	11	OHAFIA	126,906,273.39	-	195,161.42	38,825,349.70	165,926,784.51
	12	OSISIOMA	122,188,181.33	-	187,905.75	37,052,705.30	159,428,792.39
	13	UGWUNAGBO	93,305,590.45	-	143,488.98	27,532,593.16	120,981,672.59
	14	UKWA EAST	88,161,038.33	-	135,577.49	25,882,168.95	114,178,784.76
	15	UKWA WEST	91,801,464.53	-	141,175.87	27,945,112.36	119,887,752.77
	16	UMUAHIA NORTH	136,846,379.80	-	210,447.70	37,124,133.58	174,180,961.09
	17	UMUAHIA SOUTH	118,243,299.87	-	181,839.16	31,420,293.06	149,845,432.09
<b>ABIA TOTAL</b>			<b>1,945,157,435.80</b>	<b>-</b>	<b>2,991,339.01</b>	<b>567,379,215.92</b>	<b>2,515,527,990.73</b>
ADAMAWA	1	DEMSA	121,262,362.36	-	186,481.99	34,030,718.38	155,479,562.73
	2	FUFURE	148,139,848.34	-	227,815.24	35,909,254.53	184,276,918.11
	3	GANYE	126,141,123.30	-	193,984.74	32,907,598.90	159,242,706.94
	4	GIREI	110,438,370.96	-	169,836.44	30,538,792.34	141,146,999.74
	5	GOMBI	109,282,725.60	-	168,059.24	31,680,672.17	141,131,457.00
	6	GUYUK	116,838,981.40	-	179,679.54	33,859,373.88	150,878,034.82
	7	HONG	127,265,664.12	-	195,714.10	33,257,722.58	160,719,100.80
	8	JADA	133,130,501.09	-	204,733.28	33,212,350.33	166,547,584.69
	9	YOLA-NORTH	115,750,346.82	-	178,005.40	35,281,130.30	151,209,482.52
	10	LAMURDE	103,639,213.36	-	159,380.43	29,344,244.57	133,142,838.35
	11	MADAGALI	105,320,614.43	-	161,966.15	30,874,533.08	136,357,113.66
	12	MAIHA	103,115,661.71	-	158,575.29	29,233,905.93	132,508,142.93
	13	MAYO-BELWA	119,564,826.61	-	183,871.46	32,146,206.72	151,894,904.78
	14	MICHIKA	115,911,018.38	-	178,252.49	32,297,192.78	148,386,463.64
	15	MUBI NORTH	110,607,000.78	-	170,095.76	32,003,280.66	142,780,377.21
	16	MUBI SOUTH	103,044,244.56	-	158,465.46	30,465,279.57	133,667,989.59
	17	NUMAN	97,928,820.64	-	150,598.76	27,810,065.03	125,889,484.42
	18	SHELLENG	110,937,232.07	-	170,603.60	31,864,106.68	142,971,942.35
	19	SONG	139,638,680.62	-	214,741.81	34,895,500.93	174,748,923.36
	20	TOUNGO	119,639,749.22	-	183,986.67	25,122,263.07	144,945,998.97
	21	YOLA-SOUTH	115,939,943.32	-	178,296.97	35,028,213.02	151,146,453.31
<b>ADAMAWA TOTAL</b>			<b>2,453,536,929.68</b>	<b>-</b>	<b>3,773,144.83</b>	<b>671,762,405.43</b>	<b>3,129,072,479.94</b>



AKWA IBOM	1	ABAK	111,329,754.08	-	171,207.24	31,659,122.15	143,160,083.47
	2	EASTERN OBOLO	86,926,102.71	-	133,678.35	26,201,459.08	113,261,240.14
	3	EKET	114,767,081.43	-	176,493.30	33,984,501.99	148,928,076.71
	4	EKPE ATAI	87,982,003.53	-	135,302.16	27,177,830.95	115,295,136.64
	5	ESSIEN UDIM	118,233,365.63	-	181,823.88	35,381,869.96	153,797,059.47
	6	ETIM EKPO	103,053,696.78	-	158,480.00	29,319,498.35	132,531,675.12
	7	ETINAN	116,880,840.49	-	179,743.92	33,757,084.88	150,817,669.29
	8	IBENO	93,650,663.38	-	144,019.64	27,232,374.93	121,027,057.95
	9	IBESIKPO ASUTAN	108,684,835.23	-	167,139.78	31,520,920.92	140,372,895.93
	10	IBIONO IBOM	118,244,069.18	-	181,840.34	35,171,476.13	153,597,385.66
	11	IKA	91,003,909.90	-	139,949.36	27,062,767.49	118,206,626.75
	12	IKONO	107,641,272.60	-	165,534.95	31,159,818.97	138,966,626.52
	13	IKOT ABASI	107,671,621.31	-	165,581.62	31,168,087.42	139,005,290.35
	14	IKOT EKPENE	111,047,260.07	-	170,772.81	31,936,149.95	143,154,182.83
	15	INI	101,452,554.58	-	156,017.70	28,887,176.56	130,495,748.84
	16	ITU	103,588,168.98	-	159,301.93	30,821,368.40	134,568,839.31
	17	MBO	96,693,398.18	-	148,698.88	29,221,805.57	126,063,902.64
	18	MKPAT ENIN	120,132,322.59	-	184,744.17	34,365,198.08	154,682,264.84
	19	NSIT IBOM	100,241,528.64	-	154,155.33	29,541,356.83	129,937,040.80
	20	NSIT UBIUM	105,470,801.65	-	162,197.11	30,904,608.76	136,537,607.52
	21	OBAT AKARA	109,704,952.71	-	168,708.56	32,297,738.28	142,171,399.55
	22	OKOBO	94,294,278.18	-	145,009.42	29,224,932.30	123,664,219.89
	23	ONNA	98,461,569.71	-	151,418.04	30,567,061.47	129,180,049.22
	24	ORON	100,852,339.24	-	155,094.66	28,071,796.26	129,079,230.16
	25	ORUK ANAM	118,826,397.05	-	182,735.87	33,991,241.81	153,000,374.74
	26	UDUNG UKO	88,514,580.28	-	136,121.18	25,696,666.76	114,347,368.22
	27	UKANAFUN	108,608,112.85	-	167,021.79	30,821,368.40	139,596,503.04
	28	UQUO	88,546,101.41	-	136,169.65	26,420,885.66	115,103,156.72
	29	URUAN	115,478,331.17	-	177,587.08	30,214,575.38	145,870,493.63
	30	URUE OFFONG/ORUK	95,552,634.17	-	146,944.57	26,939,088.16	122,638,666.90
	31	UYO	144,432,466.04	-	222,113.88	43,504,753.09	188,159,333.01
<b>AKWA IBOM TOTAL</b>			<b>3,267,967,013.76</b>	<b>-</b>	<b>5,025,607.20</b>	<b>954,224,584.92</b>	<b>4,227,217,205.87</b>
ANAMBRA	1	AGUATA	162,454,419.06	-	249,828.74	47,615,450.45	210,319,698.26
	2	ANAMBRA EAST	106,839,271.94	-	164,301.60	32,548,737.31	139,552,310.85
	3	ANAMBRA WEST	109,907,397.53	-	169,019.88	33,527,402.11	143,603,819.53
	4	ANIOCHA	132,844,531.39	-	204,293.50	41,697,603.00	174,746,427.90
	5	AWKA NORTH	100,891,099.67	-	155,154.27	29,719,190.50	130,765,444.44
	6	AWKA SOUTH	116,148,153.25	-	178,617.16	35,030,522.86	151,357,293.26
	7	AYAMELUM	107,643,136.47	-	165,537.82	32,901,640.29	140,710,314.58
	8	DUNUKOFIA	96,246,339.05	-	148,011.38	28,591,763.08	124,986,113.51
	9	EKWUSIGWO	106,899,601.21	-	164,394.38	32,889,202.87	139,953,198.46
	10	IDEMILI NORTH	169,119,022.68	-	260,077.83	51,826,870.58	221,205,971.08
	11	IDEMILI SOUTH	117,537,924.99	-	180,754.41	36,325,264.78	154,043,944.18
	12	IHIALA	143,701,914.25	-	220,990.41	42,889,649.39	186,812,554.05
	13	NJIKOKA	105,584,228.02	-	162,371.55	32,210,634.15	137,957,233.71
	14	NNEWI NORTH	104,687,390.35	-	160,992.35	32,843,205.28	137,691,587.98
	15	NNEWI SOUTH	125,647,791.93	-	193,226.08	38,130,079.70	163,971,097.72
	16	OGBARU	120,060,020.69	-	184,632.98	37,311,642.17	157,556,295.85
	17	ONISHA NORTH	100,577,134.91	-	154,671.44	30,576,190.97	131,307,997.32
	18	ONISHA SOUTH	104,216,229.83	-	160,267.79	31,390,529.03	135,767,026.65
	19	ORUMBA NORTH	112,544,679.39	-	173,075.60	33,874,051.65	146,591,806.64
	20	ORUMBA SOUTH	113,892,369.88	-	175,148.13	34,901,910.25	148,969,428.26
	21	OYI	109,353,446.88	-	168,168.00	33,569,995.05	143,091,609.93
<b>ANAMBRA TOTAL</b>			<b>2,466,796,103.37</b>	<b>-</b>	<b>3,793,535.31</b>	<b>750,371,535.47</b>	<b>3,220,961,174.15</b>

ВЕИПЕ ТОТАГ		З'ОУЛ'Т'Е'Т'Е'Л'Е'З'С	(Т'З'Б'З'Б'Ч'Д'Б'З'С)	Ч'Е'Б'Е'О'У'Ч'Т'З	Л'Б'С'Б'Т'Г'Е'Б'Ч'Б	З'Е'Б'З'Т'О'Д'О'З'С
ВЕИПЕ	33	ΛΥΝΔΕΙΚΛΥ	Т'У'С'У'З'С'Т'У'Т'Е'О	(Е'О'Е'Е'Б'Д'Т'У'Ч)	У'Т'Б'О'З'Д'Л'Т	З'Л'У'Л'Б'З'Л'У'З'О
	35	ΠΖΗΘΙΩΣΟ	Т'З'У'У'Л'У'З'З'Б'У'Л	(Е'О'Е'Е'Б'Д'Т'У'Ч)	У'О'Е'Л'Д'Б'У'С	З'У'З'Л'З'У'Ч'Т'Е'Б
	37	ΠΚΠΛ	Т'Б'Т'О'З'Б'Д'О'Б'О	(Е'О'Е'Е'Б'Д'Т'У'Ч)	У'Т'У'З'Б'Т'Л'Т	З'Е'З'Е'Т'Б'Д'У'З'Б
	30	ΛΥΒΚΥ	Т'О'Т'О'О'З'Т'Е'Б'У'Л	(Е'О'Е'Е'Б'Д'Т'У'Ч)	Т'З'У'З'Е'Е'У'С	У'Б'Е'Т'У'Ч'Е'О'Л'Т
	Т'Б	ΟΛΠΚΥΟ	Т'У'З'Л'З'Т'З'Е'Б'У'С	(Е'О'Е'Е'Б'Д'Т'У'Ч)	У'У'У'Т'Т'З'Б	З'Б'У'Л'О'У'Л'У'Л'У'Ч
	Т'Б	ΟΚΥΟΚΜΠ	Т'У'У'У'З'О'Л'Д'Б'У'З	(Е'О'Е'Е'Б'Д'Т'У'Ч)	Т'Б'Т'З'У'У'У'Ч	З'З'У'Е'У'Д'О'У'Т'Б
	Т'Л	ΟΠ	Т'З'У'Л'Б'У'Е'Т'О'О'Б	(Е'О'Е'Е'Б'Д'Т'У'Ч)	У'О'У'Т'Б'У'С'Б	З'З'Т'Т'У'У'Е'Е'Т'Е
	Т'Е	ΟΗΙΠΙΠΙ	Т'О'У'Б'У'Т'Т'У'Л'Т	(Е'О'Е'Е'Б'Д'Т'У'Ч)	Т'Е'Т'З'Б'У'З'Б	У'Е'У'З'У'Л'Е'У'Л'Л
	Т'Е	ΟСΒΑDIBO	Т'Т'У'О'З'Т'Е'Е'З'Т'Л	(Е'О'Е'Е'Б'Д'Т'У'Ч)	Т'Л'Е'Б'З'О'У'Ч	З'О'У'З'Т'Б'Т'Е'У'З
	Т'У	ΟΒΙ	Т'О'Б'У'Т'Б'Е'З'З'Л'Л	(Е'О'Е'Е'Б'Д'Т'У'Ч)	Т'Е'Б'У'У'У'О'Е	У'Б'Т'У'Л'Л'Е'У'Е'Т
	Т'З	ΠΑΚΠΒD	Т'У'Б'У'З'Л'Б'З'У'О'У	(Е'О'Е'Е'Б'Д'Т'У'Ч)	У'У'Л'Б'Б'Е'Е'Б	У'Т'Б'З'Т'О'З'О'У
	Т'У	ΓΟCΟ	Т'У'З'У'У'Т'Е'Б'О'О	(Е'О'Е'Е'Б'Д'Т'У'Ч)	Т'Б'Б'Б'О'Т'Б'Б	З'З'О'З'У'Б'Е'У'Б'Е
	Т'Т	ΚΛΥΠΙDΕ	Т'Е'О'Л'Т'Е'Б'Л'Т'Б'Е	(Е'О'Е'Е'Б'Д'Т'У'Ч)	У'У'Л'Т'Е'Е'Б'З	З'Б'У'Е'Б'Т'З'У'О
	Т'О	ΚΟΙΖΗΖΗΖΗ	Т'У'О'З'Л'У'З'У'Б'У'Л	(Е'О'Е'Е'Б'Д'Т'У'Ч)	У'Т'Е'Б'Л'О'О'Б	З'Е'Б'Е'Б'З'Т'У'Б'У
	Б	ΚΥΤΖΙΠΛΑΥΑΓΛ	Т'У'Б'З'Е'Л'З'Е'Л'Б'У	(Е'О'Е'Е'Б'Д'Т'У'Ч)	У'У'Б'Т'Е'З'Т'З	З'Е'Б'О'З'О'У'Е'З'Б
	Б	СΜΕΒ ΜΕΖТ	Т'Т'Л'У'У'Б'Т'Д'Б'З'У	(Е'О'Е'Е'Б'Д'Т'У'Ч)	Т'Б'О'Е'Т'Е'У'С	У'Б'Л'Л'У'Д'Л'О'З'О
	Л	СΜΕΒ ΕΥΖТ	Т'З'Б'Е'Л'О'У'Л'З'У'Л	(Е'О'Е'Е'Б'Д'Т'У'Ч)	У'Т'О'Т'Л'Л'З'У	З'У'Е'У'Б'У'У'Т'Б
	Е	СΠΛΥ	Т'У'У'О'Л'Л'О'Б'У'Л	(Е'О'Е'Е'Б'Д'Т'У'Ч)	У'У'Т'У'Е'Л'З'Б	З'У'Е'О'Т'Б'У'Е'У'З'Е
	Е	СΒΟΚΟ	Т'Л'Е'З'У'Е'У'У'Л'Е'З	(Е'О'Е'Е'Б'Д'Т'У'Ч)	У'Л'Т'У'Б'У'Т'У	У'Е'У'У'Б'Б'Е'У'Е'Б
	У	ΒΠΒΠΚΠ	Т'З'У'Б'Л'У'Л'З'У'У'У	(Е'О'Е'Е'Б'Д'Т'У'Ч)	У'О'Б'Б'З'З'Б'У	З'У'У'У'У'О'Б'Е'Б
З	ΑΒΥ	Т'Т'У'Е'Т'Е'У'У'Б'Т'Т	(Е'О'Е'Е'Б'Д'Т'У'Ч)	Т'Л'Е'У'Е'Т'Е'Т	У'Б'О'Т'У'У'Б'Л'Е'У	
У	ΑCΑΤΠ	Т'Т'Б'З'Е'Л'О'У'Б'У'У'Т	(Е'О'Е'Е'Б'Д'Т'У'Ч)	Т'Б'У'О'З'У'З'З	У'Б'З'Т'У'Б'Z'У'О	
Т	ΑDО	Т'З'У'Т'У'У'У'У'Т'Б	(Е'О'Е'Е'Б'Д'Т'У'Ч)	У'О'Е'З'О'У'З'З	З'З'Т'Б'У'У'У'Т'Л	
ΒΥΛΕΓZΑ ТΟΤΑГ		Т'Т'З'Б'Б'У'З'З'О'У'Е'Е	-	Т'Л'Z'У'Б'Е'Л'Б'З	З'О'У'У'З'Б'Б'У'О'Z'У	Т'У'У'У'Б'Т'Е'Б'Д'Т'О'Т
ΒΥΛΕΓZΑ	Б	ΛΕΙΠΛCΟΥ	Т'Е'Б'З'З'Б'Б'З'З'Б'З	-	У'Z'Б'Б'Т'О'З'З	У'Л'Л'Б'Е'Д'Б'Т'З'Т
	Л	ΖΟΠΤΗΠΕΠΙ ΠΛΥ	Т'Б'У'З'Б'Л'Е'З'З'Е'Е	-	У'Б'О'У'Б'Б'У'О	У'У'У'У'Б'У'Б'Б'У'Л
	Е	ΖΑCΒΑΜΛΥ	Т'З'У'О'У'У'Т'Z'У'О'З	-	У'О'З'О'У'Б'Б'Б'У	З'Е'У'З'Б'О'U'Т'О'У
	Е	ΟCΒIΛ	Т'З'У'У'Б'У'Т'З'Е'Б'З	-	У'О'Е'У'О'Л'З'Б	З'Е'Л'З'Л'З'Z'У'Е'Z
	У	ΠΕΜΒΕ	Т'У'Л'Л'Л'Б'У'Л'О'У	-	Т'Б'Е'У'О'У'Б'Л	З'У'З'З'З'О'У'Л'Т'Л
	З	ΚΟΓΟΚΠΜΑΥΟΒΟΚΠΜΥ	Т'О'З'Е'У'Б'У'У'Л'Л'З	-	Т'Z'Б'З'Е'З'Б'Б	У'Б'Е'О'Е'О'Е'О'Б'У
	У	ΕΚΕΒΥΜΟΒ	Т'Z'У'Л'Т'У'Б'З'Б'Е'У	-	У'З'Б'У'Е'У'Z'Т	У'У'О'Т'З'Б'О'Z'У'Л
	Т	ΒΒΥZZ	Т'Z'У'Е'З'Б'Z'Л'Б'У'У	-	У'О'Б'Z'Б'Т'Б'У	З'Е'О'Б'З'Т'Z'Е'Б
ΒΥΠCΗ ТΟΤΑГ		У'Б'О'О'З'О'Т'Л'У'Z'У'Z'У	-	У'З'О'Е'У'Т'З'У'Л	Л'Z'З'Т'Л'Т'Т'Б'У'У	З'Z'Z'Б'Т'Z'Z'У'Z'Б'З
ΒΥΠCΗ	УО	ΣΥΚΙ	Т'Т'Б'У'У'У'Б'О'У'Б'Л	-	Т'Б'З'Е'Б'Б'У'С	З'У'Б'З'Е'З'Z'У'Л'Е
	Т'Б	ΜΑΒΤΙ	Т'О'Е'Л'У'Е'Т'З'Е'Б'Б	-	Т'Е'У'Т'Z'Б'З'Л	У'Б'Z'О'У'У'Z'Е'Z'О
	Т'Б	ΤΟΒΟ	Т'Б'Т'Л'Б'Е'Б'Л'Т'Б'Б	-	У'Б'У'Б'Z'У'Б'Л	У'Б'Б'Б'О'У'З'З'У'Л
	Т'Л	ΛΥΛΥΜΑΥΒΑΓΕΛΥ	Т'З'Е'З'Б'З'Т'Е'Е'Т'О	-	У'О'Б'Л'Z'У'Z'Е	З'Е'Б'Т'Б'Л'Е'Б'Е'У
	Т'Е	ΖΗΠΒΥ	Т'Б'Б'Е'О'У'У'З'Т'У'О	-	У'Т'З'У'З'Л'У'С	З'Л'Л'Б'З'З'З'З'Б'Е
	Т'Z	ΠΙΠCΠ	Т'Б'У'Б'Z'Б'У'Z'Е'Т'У'З	-	У'Б'У'У'З'Л'Б'Л	У'Б'У'З'Е'Z'Е'Z'Е'Z
	Т'У	ΠΙΖΥΠ	Т'У'У'З'З'У'Б'У'Б'Б'Б'Б	-	У'У'Т'Б'Е'О'Б'Т	З'Б'Б'У'Т'Т'Б'Б'Е'У
	Т'З	ΚΙΒΕΠ	Т'У'З'Е'О'Z'Б'Б'Б'Б'Z	-	Т'Б'О'О'Б'Е'Т'Т	З'Т'Л'Б'О'Z'О'О'У'У
	Т'У	ΚΥΤΑCΠΠ	Т'Z'О'У'Б'Б'Z'Z'Л'Б'Т	-	У'З'Т'Т'У'Т'Z	У'У'О'Б'Б'У'О'Б'У'Т
	Т'Т	ΠΥΜΑΥΑΥΒΕ	Б'Л'О'У'Б'З'Б'Б'У'Т	-	Т'У'Б'У'У'У'Б'Т	У'Б'Л'У'У'У'Z'О'Z'О
	Т'О	ΠCΑDΥΠ	Т'У'Z'У'U'З'О'Е'О'У'У	-	Т'Б'У'Б'Б'О'У'Б	З'Л'Z'Т'У'Т'Z'У'Z'О
	Б	СIADЕ	Т'О'Б'Z'Т'Б'Л'Л'Z'Т	-	Т'Е'Б'У'Т'Т'Е'У	З'У'У'У'О'Z'О'Т
	Б	СΑΠΠΠΜΥ	Т'Z'У'Е'Л'Т'Е'Б'Б'Л'Б	-	У'З'Б'У'С'Б'Л'Л	З'Б'Б'З'Е'U'З'У'Z'Е
	Л	СΑΥΜΑΥΜΥ	Т'Z'У'U'З'О'Б'Б'Б'У'У	-	У'З'Л'Т'Б'У'У'Z	У'Т'У'Z'У'У'У'У'Z'У
	Е	DΥZZ	Б'Е'Е'Л'У'О'О'Б'Б'З	-	Т'У'Б'Е'Е'Б'О'Е	У'Л'Л'Б'У'Б'Б'Т'Б'З
	Е	DΥΒΥZCО	Т'У'Z'Б'Б'Z'Z'О'О'U'Е	-	У'У'У'Z'Т'У'Б'Е	З'Б'О'Т'Z'О'У'Б'У'Б
	У	DΥΠΒΥΠ	Т'Т'Z'О'Б'Е'Б'У'Т'Б'Т	-	Т'Л'Е'Б'B'Z'Т'Е	З'У'О'Т'Б'Б'Л'Т'Т
	З	ΒOСOΒO	Б'Л'Z'Л'Б'Л'U'U'Б'Л	-	Т'У'Б'Л'Z'У'Z'У	У'Л'З'Б'У'Б'Б'У'Е'З
У	ΒΥΠCΗ	У'У'У'Е'Е'О'Z'Е'У'Л'У	-	З'У'У'У'Т'Z'Л'Б	Z'Z'Б'У'У'Е'Л'Б'У'Е	
Т	ΑΓΚΥΓΕΠ	Т'Б'У'З'Б'Т'Л'Z'З'Е'Z	-	У'Б'З'Z'У'Б'У'З	У'У'У'U'З'Е'Б'У'Б'Л	

BORNO	1	ABADAN	119,614,474.67	-	183,947.81	28,043,686.03	147,842,108.50
	2	ASKIRA UBA	115,662,827.26	-	177,870.81	30,677,847.29	146,518,545.36
	3	BAMA	162,269,935.99	-	249,545.04	39,842,277.13	202,361,758.16
	4	BAYO	93,472,389.68	-	143,745.49	26,570,512.35	120,186,647.52
	5	BIU	129,373,381.33	-	198,955.43	33,316,872.34	162,889,209.11
	6	CHIBOK	93,199,992.08	-	143,326.58	25,676,060.67	119,019,379.34
	7	DAMBOA	156,233,424.27	-	240,261.86	37,173,235.51	193,646,921.64
	8	DIKWA	103,389,895.38	-	158,997.02	28,441,752.81	131,990,645.21
	9	GUBIO	122,791,178.41	-	188,833.07	31,698,340.72	154,678,352.19
	10	GUZAMALA	104,662,541.11	-	160,954.14	27,728,790.12	132,552,285.36
	11	GWOZA	150,797,534.85	-	231,902.33	40,281,825.12	191,311,262.31
	12	HAWUL	106,797,222.38	-	164,236.94	29,442,652.10	136,404,111.41
	13	JERE	123,219,119.55	-	189,491.17	35,757,940.99	159,166,551.71
	14	KAGA	108,919,281.59	-	167,500.32	27,337,393.68	136,424,175.59
	15	KALA BALGE	100,236,187.47	-	154,147.12	25,307,246.13	125,697,580.72
	16	KONDUGA	146,874,070.57	-	225,868.68	31,961,402.48	179,061,341.73
	17	KUKAWA	151,368,660.10	-	232,780.63	35,247,937.46	186,849,378.20
	18	KWAYA KUSAR	84,282,144.05	-	129,612.37	25,008,678.67	109,420,435.09
	19	MAFA	113,544,441.71	-	174,613.07	28,275,619.51	141,994,674.29
	20	MAGUMERI	134,367,542.41	-	206,635.65	30,826,540.41	165,400,718.47
	21	MAIDUGURI METRO	195,671,249.75	-	300,910.88	57,317,610.47	253,289,771.10
	22	MARTE	122,188,691.81	-	187,906.54	30,071,888.06	152,448,486.40
	23	MOBBAR	113,784,465.35	-	174,982.19	29,188,345.17	143,147,792.71
	24	MONGUNO	111,064,426.50	-	170,799.21	28,715,653.89	139,950,879.59
	25	NGALA	127,020,919.14	-	195,337.73	37,555,251.78	164,771,508.64
	26	NGANZAI	110,412,811.24	-	169,797.13	28,017,213.09	138,599,821.46
	27	SHANI	107,085,610.54	-	164,680.43	28,192,170.70	135,442,461.67
<b>BORNO TOTAL</b>			<b>3,308,304,419.17</b>	<b>-</b>	<b>5,087,639.63</b>	<b>857,674,744.68</b>	<b>4,171,066,803.48</b>
CROSS RIVER	1	ABI	113,524,969.78	(2,017,457.56)	174,583.13	31,396,842.55	143,078,937.90
	2	AKAMKPA	142,699,509.79	(2,544,453.37)	219,448.87	31,836,182.10	172,210,687.40
	3	AKPABUYO	136,605,451.53	(2,434,582.26)	210,077.19	40,192,874.75	174,573,821.22
	4	BAKASSI	88,140,229.40	(1,558,697.37)	135,545.48	23,585,798.09	110,302,875.60
	5	BEKWARA	105,289,814.23	(1,868,649.67)	161,918.78	28,688,404.21	132,271,487.55
	6	BIASE	121,128,121.52	(2,154,700.07)	186,275.55	33,090,901.95	152,250,598.94
	7	BOKI	138,867,004.18	(2,475,446.61)	213,555.10	34,269,190.75	170,874,303.41
	8	CALABAR MUNICIPAL	110,004,044.50	(1,953,847.98)	169,168.51	33,800,251.54	142,019,616.57
	9	CALABAR SOUTH	117,250,752.31	(2,084,922.28)	180,312.78	34,650,581.67	149,996,724.48
	10	ETUNG	91,811,908.48	(1,625,005.68)	141,191.94	26,907,838.77	117,235,933.51
	11	IKOM	125,276,054.53	(2,231,802.60)	192,654.41	32,618,419.12	155,855,325.46
	12	OBANLIKU	108,110,706.86	(2,540,598.25)	166,256.86	29,001,215.64	134,737,581.11
	13	OBUBRA	119,154,334.34	(2,119,233.01)	183,240.19	33,317,485.26	150,535,826.78
	14	OBUDU	112,807,747.77	(2,004,350.13)	173,480.16	32,460,206.85	143,437,084.64
	15	ODUKPANI	127,957,286.28	(2,278,449.64)	196,777.71	34,707,140.64	160,582,754.99
	16	OGAJA	120,257,898.12	(2,139,279.57)	184,937.29	33,279,756.11	151,583,311.95
	17	YAKURR	120,731,982.01	(2,147,660.84)	185,666.35	34,985,488.61	153,755,476.14
	18	YALA	133,141,845.35	(2,372,129.21)	204,750.73	35,985,554.11	166,960,020.98
<b>CROSS RIVER TOTAL</b>			<b>2,132,759,661.00</b>	<b>(38,551,266.10)</b>	<b>3,279,841.03</b>	<b>584,774,132.71</b>	<b>2,682,262,368.64</b>

DELTA	1	ANIOCHA NORTH	93,234,066.63	-	143,378.99	30,451,106.98	123,828,552.59
	2	ANIOCHA SOUTH	101,621,433.37	-	156,277.41	32,945,052.01	134,722,762.78
	3	BOMADI	86,869,579.14	-	133,591.43	29,195,761.79	116,198,932.35
	4	BURUTU	124,847,292.94	-	191,995.04	37,743,671.02	162,782,959.00
	5	ETHIOPE EAST	113,591,636.76	-	174,685.65	37,127,080.92	150,893,403.34
	6	ETHIOPE WEST	116,356,539.67	-	178,937.63	37,321,632.68	153,857,109.97
	7	IKA NORTH EAST	123,359,402.57	-	189,706.90	35,936,493.67	159,485,603.15
	8	IKA SOUTH	116,021,322.84	-	178,422.12	34,472,978.10	150,672,723.06
	9	ISOKO NORTH	109,167,514.76	-	167,882.06	33,191,785.32	142,527,182.15
	10	ISOKO SOUTH	122,073,647.21	-	187,729.62	38,997,557.07	161,258,933.89
	11	NDOKWA EAST	102,579,488.10	-	157,750.74	30,344,103.51	133,081,342.35
	12	NDOKWA WEST	105,795,228.34	-	162,696.03	33,551,011.24	139,508,935.61
	13	OKPE	96,906,145.99	-	149,026.05	32,210,271.73	129,265,443.77
	14	OSHIMILI NORTH	94,906,492.52	-	145,950.91	31,187,971.74	126,240,415.18
	15	OSHIMILI SOUTH	102,984,491.00	-	158,373.57	33,570,327.45	136,713,192.01
	16	PATANI	85,048,979.03	-	130,791.64	27,879,966.59	113,059,737.25
	17	SAPELE	107,125,764.02	-	164,742.18	35,118,750.96	142,409,257.17
	18	UDU	112,631,646.27	-	173,209.34	33,136,616.01	145,941,471.61
	19	UGHELLI NORTH	147,093,651.72	-	226,206.36	45,481,411.15	192,801,269.23
	20	UGHELLI SOUTH	116,603,410.67	-	179,317.28	38,015,348.64	154,798,076.58
	21	UKWUANI	92,476,859.54	-	142,214.52	31,540,527.32	124,159,601.38
	22	UVWIE	108,659,078.61	-	167,100.17	36,479,501.51	145,305,680.29
	23	WARRI SOUTH	135,031,991.06	-	207,657.47	44,257,750.11	179,497,398.64
	24	WARRI NORTH	111,123,415.70	-	170,889.92	32,715,480.94	144,009,786.56
	25	WARRI SOUTH-WEST	106,716,542.55	-	164,112.86	31,282,815.72	138,163,471.13
<b>DELTA TOTAL</b>			<b>2,732,825,620.98</b>	<b>-</b>	<b>4,202,645.88</b>	<b>864,154,974.18</b>	<b>3,601,183,241.05</b>
EBONYI	1	ABAKALIKI	121,183,781.07	(3,578,117.08)	186,361.15	32,470,777.21	150,262,802.34
	2	AFIKPO NORTH	113,791,380.00	(3,504,193.07)	174,992.82	32,810,408.98	143,272,588.74
	3	AFIKPO SOUTH	114,770,966.00	(3,513,988.93)	176,499.27	32,842,440.54	144,275,916.88
	4	EBONYI	110,671,281.34	(3,472,992.08)	170,194.62	30,741,629.01	138,110,112.88
	5	EZZA NORTH	110,312,146.94	(3,469,400.74)	169,642.32	32,046,654.38	139,059,042.91
	6	EZZA SOUTH	114,657,560.36	(3,512,854.87)	176,324.87	31,184,095.29	142,505,125.65
	7	IKWO	133,968,624.70	(3,705,965.52)	206,022.18	36,839,923.21	167,308,604.57
	8	ISHIELU	118,665,838.48	(3,552,937.65)	182,488.96	32,423,876.34	147,719,266.12
	9	IVO	107,364,153.57	(3,439,920.81)	165,108.78	30,330,429.99	134,419,771.54
	10	IZZI	149,128,344.87	(3,857,562.72)	229,335.39	38,192,613.77	183,692,731.30
	11	OHAOZARA	115,691,543.08	(3,523,194.70)	177,914.97	32,255,589.07	144,601,852.42
	12	OHAIKWU	127,656,730.91	(3,642,846.58)	196,315.50	35,570,681.47	159,780,881.31
	13	ONICHA	139,815,795.15	(3,764,437.22)	215,014.19	38,384,108.28	174,650,480.39
<b>EBONYI TOTAL</b>			<b>1,577,678,146.47</b>	<b>(46,538,411.97)</b>	<b>2,426,215.02</b>	<b>436,093,227.54</b>	<b>1,969,659,177.05</b>

EDO	1	AKOKO EDO	145,158,509.86	-	223,230.42	42,985,269.05	188,367,009.32
	2	EGOR	137,868,998.10	-	212,020.33	48,390,264.18	186,471,282.60
	3	ESAN CENTRAL	91,230,441.24	-	140,297.73	32,090,370.84	123,461,109.82
	4	ESAN NORTH EAST	93,924,427.22	-	144,440.65	33,065,630.99	127,134,498.86
	5	ESAN SOUTH EAST	112,459,934.26	-	172,945.28	36,426,859.95	149,059,739.48
	6	ESAN WEST	95,586,878.46	-	146,997.23	33,516,991.06	129,250,866.75
	7	ETSAKO CENTRAL	95,674,797.64	-	147,132.44	31,344,473.31	127,166,403.39
	8	ETSAKO EAST	110,990,741.47	-	170,685.89	34,917,346.79	146,078,774.15
	9	ETSAKO WEST	122,158,934.13	-	187,860.78	38,503,560.95	160,850,355.86
	10	IGUEBEN	88,888,550.72	-	136,696.28	29,611,850.98	118,637,097.99
	11	IKPOBA OKHA	152,522,839.90	-	234,555.57	50,558,612.95	203,316,008.43
	12	OREDO	156,970,267.62	-	241,395.00	50,806,319.03	208,017,981.65
	13	ORHIONWON	123,034,436.86	-	189,207.16	37,468,823.55	160,692,467.57
	14	OVIA NORTH EAST	117,334,892.59	-	180,442.18	35,462,994.97	152,978,329.74
	15	OVIA SOUTH WEST	128,061,380.93	-	196,937.79	34,178,050.12	162,436,368.84
	16	OWAN EAST	112,336,433.75	-	172,755.35	35,500,237.74	148,009,426.84
	17	OWAN WEST	92,131,129.52	-	141,682.85	31,539,928.34	123,812,740.71
	18	UHUNMWODE	114,647,895.92	-	176,310.01	33,167,562.21	147,991,768.14
<b>EDO TOTAL</b>			<b>2,090,981,490.19</b>	<b>-</b>	<b>3,215,592.93</b>	<b>669,535,147.00</b>	<b>2,763,732,230.12</b>
EKITI	1	ADO EKITI	134,713,717.21	-	207,168.01	43,542,966.25	178,463,851.47
	2	AIYEKIRE	102,508,035.71	-	157,640.86	32,395,984.56	135,061,661.13
	3	EFON	97,739,970.73	-	150,308.34	28,140,025.98	126,030,305.06
	4	EKITI EAST	100,921,825.95	-	155,201.52	31,684,619.97	132,761,647.45
	5	EKITI SOUTH WEST	106,895,880.41	-	164,388.66	33,583,028.19	140,643,297.26
	6	EKITI WEST	108,970,543.94	-	167,579.15	34,598,518.86	143,736,641.95
	7	EMURE	89,792,404.86	-	138,086.26	28,622,444.85	118,552,935.97
	8	IDO-OSI	110,617,059.73	-	170,111.23	33,154,805.88	143,941,976.85
	9	IJERO	118,355,857.11	-	182,012.26	37,482,957.06	156,020,826.42
	10	IKERE	103,350,654.38	-	158,936.67	32,337,758.00	135,847,349.05
	11	IKOLE	110,757,266.86	-	170,326.85	33,802,524.26	144,730,117.96
	12	ILEJEMEJI	77,725,051.34	-	119,528.62	25,123,709.49	102,968,289.45
	13	IREPODUN/IFELODUN	98,511,257.73	-	151,494.46	31,072,754.71	129,735,506.90
	14	ISE/ORUN	96,130,944.00	-	147,833.92	30,003,067.47	126,281,845.39
	15	MOBA	103,101,734.15	-	158,553.87	32,278,072.30	135,538,360.32
	16	OYE	100,222,927.18	-	154,126.73	31,424,407.00	131,801,460.91
<b>EKITI TOTAL</b>			<b>1,660,315,131.29</b>	<b>-</b>	<b>2,553,297.40</b>	<b>519,247,644.84</b>	<b>2,182,116,073.53</b>

ENUGU	1	AGWU	125,546,475.46	-	193,070.27	36,356,571.28	162,096,117.01
	2	ANINRI	105,781,928.24	-	162,675.58	31,881,116.64	137,825,720.45
	3	ENUGU EAST	143,187,051.61	-	220,198.64	41,981,548.86	185,388,799.11
	4	ENUGU NORTH	134,601,088.38	-	206,994.81	39,602,667.29	174,410,750.48
	5	ENUGU SOUTH	130,143,751.44	-	200,140.14	36,397,496.63	166,741,388.21
	6	EZEAGU	125,129,088.91	-	192,428.40	34,382,148.92	159,703,666.22
	7	IGBO ETITI	126,341,078.66	-	194,292.24	37,128,802.78	163,664,173.68
	8	IGBO EZE NORTH	136,741,132.34	-	210,285.85	40,615,656.59	177,567,074.78
	9	IGBO EZE SOUTH	124,424,358.83	-	191,344.63	32,826,429.71	157,442,133.18
	10	ISI UZO	116,357,617.73	-	178,939.29	32,901,957.48	149,438,514.50
	11	NKANU EAST	121,818,604.23	-	187,337.40	32,926,901.80	154,932,843.43
	12	NKANU WEST	118,277,324.83	-	181,891.49	32,782,447.12	151,241,663.44
	13	NSUKKA	153,184,608.44	-	235,573.27	44,103,830.56	197,524,012.27
	14	OJI RIVER	105,106,188.33	-	161,636.40	31,385,287.60	136,653,112.33
	15	UDENU	116,335,552.91	-	178,905.35	34,989,984.18	151,504,442.44
	16	UDI	132,097,469.15	-	203,144.64	38,848,779.25	171,149,393.04
	17	UZO UWANI	109,394,961.17	-	168,231.84	31,238,887.40	140,802,080.42
ENUGU TOTAL			2,124,468,280.66	-	3,267,090.22	610,350,514.10	2,738,085,884.98
GOMBE	1	AKKO	174,541,587.00	(4,907,596.13)	268,416.86	45,113,156.80	215,015,564.54
	2	BALANGA	126,757,772.15	(4,907,596.13)	194,933.05	36,406,687.89	158,451,796.96
	3	BILLIRI	127,578,912.70	(4,907,596.13)	196,195.83	35,683,719.68	158,551,232.08
	4	DUKKU	139,014,440.68	(4,907,596.13)	213,781.83	36,034,329.73	170,354,956.12
	5	FUNAKAYE	135,210,568.79	(4,907,596.13)	207,932.09	38,042,173.31	168,553,078.06
	6	GOMBE	147,227,133.74	(4,907,596.13)	226,411.63	40,259,576.93	182,805,526.17
	7	KALTUNGO	115,439,677.71	(4,907,596.13)	177,527.64	32,047,061.02	142,756,670.24
	8	KWAMI	123,830,318.50	(4,907,596.13)	190,431.10	35,208,040.64	154,321,194.11
	9	NAFADA	112,893,937.96	(4,907,596.13)	173,612.70	31,239,671.25	139,399,625.78
	10	SHOMGOM	107,065,608.49	(4,907,596.13)	164,649.67	32,166,223.97	134,488,886.01
	11	YAMALTU/DEBA	146,127,191.97	(4,907,596.13)	224,720.10	39,373,532.65	180,817,848.60
GOMBE TOTAL			1,455,687,149.69	(53,983,557.43)	2,238,612.50	401,574,173.88	1,805,516,378.65
IMO	1	ABOH MBAISE	114,227,067.05	-	175,662.84	37,200,983.50	151,603,713.39
	2	AHIAZU MBAISE	107,493,427.87	-	165,307.59	35,481,284.96	143,140,020.42
	3	EHIME MBANO	98,753,091.86	-	151,866.36	32,703,989.20	131,608,947.42
	4	EZINIHITE MBAISE	105,031,531.14	-	161,521.59	35,112,400.94	140,305,453.67
	5	IDEATO NORTH	112,625,973.51	-	173,200.62	34,613,028.28	147,412,202.41
	6	IDEATO SOUTH	113,003,098.57	-	173,780.57	34,715,376.40	147,892,255.55
	7	IHITE UBOMA	101,143,733.24	-	155,542.78	31,996,168.23	133,295,444.25
	8	IKEDURU	107,132,161.34	-	164,752.02	33,981,429.91	141,278,343.26
	9	ISIALA MBANO	120,532,346.06	-	185,359.35	37,415,268.36	158,132,973.77
	10	ISU	106,533,724.69	-	163,831.72	35,034,232.83	141,731,789.23
	11	MBAITOLI	131,404,878.23	-	202,079.55	40,112,519.98	171,719,477.76
	12	NGOR/OKPALA	111,601,556.37	-	171,625.23	34,719,058.99	146,492,240.59
	13	NJABA	100,817,956.50	-	155,041.79	33,689,185.38	134,662,183.67
	14	NKWANGELE	98,112,293.14	-	150,880.91	32,533,131.07	130,796,305.12
	15	NKWERRE	87,402,500.82	-	134,410.98	29,175,723.66	116,712,635.46
	16	OBOWO	94,743,169.37	-	145,699.74	31,813,428.55	126,702,297.66
	17	OGUTA	111,225,082.38	-	171,046.27	33,543,132.60	144,939,261.25
	18	OHAJI/EGBEMA	120,388,063.75	-	185,137.46	36,289,786.47	156,862,987.68
	19	OKIGWE	105,477,559.94	-	162,207.51	32,794,733.69	138,434,501.15
	20	ONUIMO	93,705,763.82	-	144,104.38	30,502,497.14	124,352,365.34
	21	ORLU	103,063,463.91	-	158,495.02	33,522,913.12	136,744,872.04
	22	ORSU	100,258,397.14	-	154,181.28	31,944,681.50	132,357,259.91
	23	ORU	96,975,742.43	-	149,133.08	31,376,242.96	128,501,118.47
	24	ORU WEST	100,320,128.72	-	154,276.21	31,770,210.26	132,244,615.19
	25	OWERRI MUNICIPAL	101,238,848.14	-	155,689.05	32,445,652.26	133,840,189.45
	26	OWERRI NORTH	107,700,925.49	-	165,626.69	35,793,471.05	143,660,023.23
	27	OWERRI WEST	96,347,594.61	-	148,167.09	30,503,747.83	126,999,509.53
IMO TOTAL			2,847,260,080.10	-	4,378,627.66	910,784,279.10	3,762,422,986.87

JIGAWA	1	AUYO	100,613,690.44	-	154,727.66	30,907,073.27	131,675,491.37
	2	BABURA	118,996,941.98	-	182,998.14	36,194,712.00	155,374,652.12
	3	BIRNIN KUDU	147,678,450.28	-	227,105.68	43,509,302.08	191,414,858.05
	4	BIRNIWA	111,701,484.28	-	171,778.90	31,624,691.31	143,497,954.49
	5	GAGARAWA	95,849,617.64	-	147,401.28	27,321,276.00	123,318,294.92
	6	BUJI	94,025,929.56	-	144,596.74	28,500,884.97	122,671,411.28
	7	DUTSE	131,986,591.43	-	202,974.13	38,837,975.51	171,027,541.06
	8	GARKI	110,772,255.07	-	170,349.90	32,312,848.66	143,255,453.62
	9	GUMEL	97,029,144.11	-	149,215.20	29,181,121.28	126,359,480.60
	10	GURI	102,506,009.25	-	157,637.74	29,727,047.40	132,390,694.40
	11	GWARAM	142,591,806.52	-	219,283.24	40,675,030.44	183,486,120.20
	12	GWIIWA	105,427,183.73	-	162,130.04	30,387,064.23	135,976,378.00
	13	HADEJIA	88,997,727.97	-	136,864.18	29,074,604.20	118,209,196.35
	14	JAHUN	122,324,537.14	-	188,115.45	37,653,363.78	160,166,016.36
	15	KAFIN HAUSA	137,583,788.80	-	211,581.72	40,569,138.70	178,364,509.22
	16	KAUGAMA	100,835,668.73	-	155,069.03	30,626,015.47	131,616,753.22
	17	KAZAURE	106,703,252.05	-	164,092.42	32,956,328.58	139,823,673.05
	18	KIRI-KASAMMA	111,289,626.53	-	171,145.53	35,042,826.66	146,503,598.71
	19	KIYAWA	114,978,498.30	-	176,818.42	33,749,752.32	148,905,069.05
	20	MAIGATARI	115,972,681.20	-	178,347.31	34,222,374.12	150,373,402.63
	21	MALAM MADORI	108,643,148.49	-	167,075.67	32,950,700.48	141,760,924.63
	22	MIGA	99,653,918.65	-	153,251.68	30,658,533.40	130,465,703.74
	23	RINGIM	122,297,132.39	-	188,073.30	35,077,637.52	157,562,843.22
	24	RONI	90,439,763.61	-	139,081.80	27,142,357.87	117,721,203.28
	25	SULE TAKARKAR	113,512,703.06	-	174,564.26	30,827,029.12	144,514,296.44
	26	TAURA	103,239,228.12	-	158,765.31	30,890,119.47	134,288,112.91
	27	YANKWASHI	95,664,013.44	-	147,115.85	28,388,878.75	124,200,008.04
<b>JIGAWA TOTAL</b>			<b>2,991,314,792.75</b>	<b>-</b>	<b>4,600,160.62</b>	<b>889,008,687.59</b>	<b>3,884,923,640.96</b>
KADUNA	1	BIRNIN GWARI	179,110,613.25	-	275,443.29	40,216,489.25	219,602,545.79
	2	CHIKUN	182,124,389.23	-	280,077.99	48,268,638.92	230,673,106.14
	3	GIWA	150,722,476.17	-	231,786.91	42,583,350.30	193,537,613.37
	4	GWAGWADA	116,054,150.40	-	178,472.60	30,385,024.83	146,617,647.83
	5	IGABI	190,787,784.16	-	293,400.90	52,575,111.47	243,656,296.53
	6	IKARA	127,810,605.38	-	196,552.14	36,156,124.67	164,163,282.18
	7	JABA	111,450,596.50	-	171,393.08	33,477,633.40	145,099,622.98
	8	JEMAA	148,500,612.45	-	228,370.04	42,048,888.84	190,777,871.33
	9	KACHIA	163,811,622.90	-	251,915.91	39,654,443.13	203,717,981.94
	10	KADUNA NORTH	154,752,986.41	-	237,985.18	47,535,178.81	202,526,150.40
	11	KADUNA SOUTH	165,223,020.68	-	254,086.41	50,640,780.66	216,117,887.75
	12	KAGARKO	142,781,449.38	-	219,574.88	39,422,996.03	182,424,020.30
	13	KAURA	123,701,235.61	-	190,232.59	38,147,014.45	162,038,482.65
	14	KAURU	127,371,670.13	-	195,877.12	34,494,235.80	162,061,783.05
	15	KUBAU	147,445,177.08	-	226,746.95	42,278,876.80	189,950,800.83
	16	KUDAN	114,363,426.68	-	175,872.54	32,339,158.23	146,878,457.44
	17	LERE	159,127,906.83	-	244,713.10	45,691,592.50	205,064,212.43
	18	MAKARFI	107,031,676.82	-	164,597.49	32,844,089.51	140,040,363.82
	19	SABON GARI	141,228,161.04	-	217,186.18	42,614,200.65	184,059,547.87
	20	SANGA	118,409,512.65	-	182,094.77	33,057,679.54	151,649,286.96
	21	SOBA	150,928,933.18	-	232,104.40	43,058,820.89	194,219,858.48
	22	ZANGON KATAF	168,859,048.11	-	259,678.03	44,663,872.86	213,782,599.00
	23	ZARIA	172,419,677.12	-	265,153.71	51,044,336.58	223,729,167.41
<b>KADUNA TOTAL</b>			<b>3,364,016,732.16</b>	<b>-</b>	<b>5,173,316.20</b>	<b>943,198,538.11</b>	<b>4,312,388,586.47</b>

KANO	1	AJINGI	110,645,176.00	-	170,154.47	35,051,155.08	145,866,485.55
	2	ALBASU	113,329,738.32	-	174,282.89	36,163,991.11	149,668,012.32
	3	BAGWAI	103,334,393.63	-	158,911.66	34,266,694.61	137,759,999.90
	4	BEBEJI	112,103,531.18	-	172,397.18	36,074,080.41	148,350,008.77
	5	BICHI	135,873,170.15	-	208,951.06	42,205,239.96	178,287,361.17
	6	BUNKURE	108,250,823.04	-	166,472.34	34,825,614.01	143,242,909.39
	7	DALA	174,728,602.78	-	268,704.46	52,049,419.73	227,046,726.97
	8	DANBATTA	119,045,355.45	-	183,072.59	37,401,826.64	156,630,254.69
	9	DAWAKIN KUDU	127,969,136.10	-	196,795.93	38,612,285.96	166,778,217.99
	10	DAWAKIN TOFA	128,865,395.67	-	198,174.23	40,174,675.51	169,238,245.41
	11	DOGUWA	119,440,411.86	-	183,680.13	33,456,108.63	153,080,200.62
	12	FAGGE	117,013,849.81	-	179,948.46	36,766,754.13	153,960,552.40
	13	GABASAWA	122,262,929.25	-	188,020.70	37,616,319.95	160,067,269.90
	14	GARKO	109,059,081.53	-	167,715.31	34,242,584.09	143,469,380.93
	15	GARUN MALLAM	108,489,984.86	-	166,840.13	31,045,959.81	139,702,784.81
	16	GAYA	117,252,814.64	-	180,315.95	36,918,782.43	154,351,913.03
	17	GEZAWA	133,894,586.06	-	205,908.32	42,550,569.32	176,651,063.70
	18	GWALE	160,977,667.65	-	247,557.74	48,108,496.02	209,333,721.42
	19	GWARZO	110,676,123.15	-	170,202.06	35,735,560.35	146,581,885.57
	20	KABO	106,643,815.87	-	164,001.02	33,640,029.52	140,447,846.41
	21	KANO MUNICIPAL	155,381,141.67	-	238,951.18	48,349,323.30	203,969,416.15
	22	KARAYE	103,412,186.65	-	159,031.30	32,776,984.04	136,348,201.99
	23	KIBIYA	104,364,079.95	-	160,495.15	32,452,430.03	136,977,005.13
	24	KIRU	134,642,220.37	-	207,058.06	41,349,351.21	176,198,629.64
	25	KUMBOTSO	137,574,494.11	-	211,567.43	43,517,074.64	181,303,136.18
		3,075,230,709.75	-	4,729,209.79	955,351,310.49	4,035,311,230.03	
KANO	26	KUNCHI	105,494,849.58	-	162,234.10	30,665,472.17	136,322,555.84
	27	KURA	103,314,661.12	-	158,881.32	32,998,912.01	136,472,454.45
	28	MADOBI	103,408,183.88	-	159,025.14	32,444,578.48	136,011,787.49
	29	MAKODA	122,555,858.62	-	188,471.18	38,404,532.48	161,148,862.28
	30	MINJIBIR	123,514,610.37	-	189,945.59	37,806,633.25	161,511,189.21
	31	NASSARAWA	213,553,488.02	-	328,410.89	64,409,848.50	278,291,747.41
	32	RANO	106,964,226.85	-	164,493.76	33,057,138.57	140,185,859.18
	33	RIMIN GADO	105,859,398.50	-	162,794.71	30,232,733.48	136,254,926.70
	34	ROGO	126,716,381.11	-	194,869.40	38,775,778.92	165,687,029.42
	35	SHANONO	104,553,228.09	-	160,786.03	32,721,397.83	137,435,411.95
	36	SUMAILA	132,331,222.96	-	203,504.12	40,576,702.81	173,111,429.89
	37	TAKAI	116,208,028.05	-	178,709.24	37,038,779.17	153,425,516.47
	38	TARAUNI	120,839,340.09	-	185,831.45	38,332,826.27	159,357,997.80
	39	TOFA	95,131,196.03	-	146,296.47	29,742,463.07	125,019,955.56
	40	TSANYAWA	104,885,522.01	-	161,297.05	33,907,677.15	138,954,496.21
	41	TUDUN WADA	129,327,573.56	-	198,884.99	39,053,710.00	168,580,168.55
	42	UNGOGO	151,206,137.44	-	232,530.70	48,636,426.10	200,075,094.24
	43	WARAWA	98,677,423.42	-	151,749.99	31,900,111.50	130,729,284.90
	44	WUDIL	116,030,913.68	-	178,436.87	35,819,078.64	152,028,429.19
	<b>KANO TOTAL</b>		<b>5,355,802,953.10</b>	<b>-</b>	<b>8,236,362.78</b>	<b>1,661,876,110.88</b>	<b>7,025,915,426.76</b>



20	KATSINA	1	BAKORI	117,904,387.66	-	181,317.97	31,426,693.18	149,512,398.81
		2	BATAGARAWA	121,493,559.13	-	186,837.54	33,872,764.59	155,553,161.26
		3	BATSARI	132,173,514.53	-	203,261.59	35,568,352.61	167,945,128.72
		4	BAURE	123,925,814.92	-	190,577.95	34,765,618.17	158,882,011.05
		5	BINDAWA	115,897,677.16	-	178,231.97	31,634,099.25	147,710,008.38
		6	CHARANCHI	108,408,916.60	-	166,715.46	30,609,714.78	139,185,346.85
		7	DAN-MUSA	108,763,688.30	-	167,261.04	28,947,547.98	137,878,497.32
		8	DANDUME	116,453,265.63	-	179,086.38	31,174,331.77	147,806,683.78
		9	DANJA	109,227,626.42	-	167,974.51	29,782,175.00	139,177,775.93
		10	DAURA	131,695,044.61	-	202,525.78	36,314,805.99	168,212,376.38
		11	DUTSI	108,690,173.18	-	167,147.99	29,387,512.87	138,244,834.05
		12	DUTSINMA	120,719,124.95	-	185,646.58	32,837,193.40	153,741,964.93
		13	FASKARI	131,556,478.78	-	202,312.69	34,669,037.12	166,427,828.59
		14	FUNTUA	131,248,872.59	-	201,839.64	36,721,280.19	168,171,992.42
		15	INGAWA	114,613,785.71	-	176,257.55	32,842,890.98	147,632,934.25
		16	JIBIA	129,121,060.27	-	198,567.41	32,842,543.57	162,162,171.25
		17	KAFUR	133,289,885.63	-	204,978.39	35,144,924.61	168,639,788.63
		18	KAITA	127,595,066.50	-	196,220.67	33,860,674.59	161,651,961.76
		19	KANKARA	139,922,543.90	-	215,178.35	38,122,608.68	178,260,330.93
		20	KANKIA	111,423,468.85	-	171,351.36	31,570,036.14	143,164,856.35
		21	KATSINA	153,459,564.48	-	235,996.11	43,175,395.66	196,870,956.25
		22	KURFI	107,980,745.57	-	166,057.00	29,217,835.95	137,364,638.53
		23	KUSADA	102,013,180.18	-	156,879.85	27,945,328.52	130,115,388.54
		24	MAIADUA	124,097,504.62	-	190,841.99	35,026,387.01	159,314,733.61
		25	MALUMFASHI	123,491,919.09	-	189,910.69	33,757,770.61	157,439,600.39
		26	MANI	117,140,959.89	-	180,143.94	33,344,070.20	150,665,174.03
		27	MASHI	119,601,186.33	-	183,927.37	33,077,812.23	152,862,925.93
		28	MATAZU	100,741,823.19	-	154,924.71	29,061,082.82	129,957,830.72
		29	MUSAWA	120,543,965.13	-	185,377.21	32,979,146.70	153,708,489.04
		30	RIMI	108,737,911.98	-	167,221.40	31,730,541.33	140,635,674.72
		31	SABUWA	112,662,008.91	-	173,256.03	30,501,113.22	143,336,378.16
		32	SAFANA	120,884,022.79	-	185,900.17	33,817,456.31	154,887,379.26
		33	SANDAMU	117,159,389.63	-	180,172.28	30,587,063.40	147,926,625.32
		34	ZANGO	114,825,814.50	-	176,583.62	31,799,954.62	146,802,352.74
		<b>KATSINA TOTAL</b>		<b>4,077,463,951.63</b>	<b>-</b>	<b>6,270,483.18</b>	<b>1,118,115,764.05</b>	<b>5,201,850,198.85</b>
21	KEBBI	1	ALIERU	91,936,877.91	-	141,384.12	26,085,406.86	118,163,668.89
		2	AREWA	150,221,217.85	-	231,016.05	34,288,334.14	184,740,568.05
		3	ARGUNGU	126,530,093.13	-	194,582.91	35,084,189.78	161,808,865.83
		4	AUGIE	104,471,900.37	-	160,660.97	29,650,845.68	134,283,407.02
		5	BAGUDO	139,136,206.10	-	213,969.09	38,025,603.85	177,375,779.03
		6	BIRNIN -KEBBI	170,224,731.46	-	261,778.23	40,151,985.03	210,638,494.73
		7	BUNZA	115,969,398.89	-	178,342.27	29,940,866.76	146,088,607.92
		8	DANDI KAMBA	123,200,643.61	-	189,462.76	31,525,907.69	154,916,014.06
		9	DANKO /WASAGU	153,053,872.72	-	235,372.22	39,928,458.96	193,217,703.90
		10	FAKAI	106,572,538.41	-	163,891.41	29,923,565.55	136,659,995.36
		11	GWANDU	112,568,414.39	-	173,112.10	31,994,638.45	144,736,164.94
		12	JEGA	124,187,429.32	-	190,980.27	34,936,052.52	159,314,462.11
		13	KALGO	103,351,067.69	-	158,937.30	27,435,457.07	130,945,462.06
		14	KOKO/BESSE	118,602,104.48	-	182,390.94	32,243,803.66	151,028,299.08
		15	MAIYAMA	137,211,404.69	-	211,009.05	33,708,569.92	171,130,983.66
		16	NGASKI	109,932,925.39	-	169,059.14	30,170,507.31	140,272,491.84
		17	SAKABA	108,335,469.78	-	166,602.51	27,750,491.94	136,252,564.23
		18	SHANGA	112,425,057.63	-	172,891.64	30,335,876.30	142,933,825.58
		19	SURU	136,019,279.64	-	209,175.76	31,939,816.54	168,168,271.94
		20	YAURI	104,521,412.83	-	160,737.11	28,434,202.39	133,116,352.33
		21	ZURU	124,845,378.65	-	191,992.10	33,004,084.12	158,041,454.87
		<b>KEBBI TOTAL</b>		<b>2,573,317,424.94</b>	<b>-</b>	<b>3,957,347.95</b>	<b>676,558,664.52</b>	<b>3,253,833,437.41</b>

22	KOGI	1	ADAVI	133,352,786.58	(4,284,409.31)	205,075.12	35,132,315.57	164,405,767.96
		2	AJAOKUTA	117,913,956.44	(4,284,409.31)	181,332.68	29,582,518.35	143,393,398.17
		3	ANKPA	148,813,127.36	(4,284,409.31)	228,850.63	39,659,743.33	184,417,312.02
		4	BASSA	117,828,710.14	(4,284,409.31)	181,201.59	30,810,417.85	144,535,920.27
		5	DEKINA	161,108,445.34	(4,284,409.31)	247,758.85	39,170,515.15	196,242,310.04
		6	IBAJI	125,262,995.34	(4,284,409.31)	192,634.32	29,986,074.27	151,157,294.63
		7	IDAH	105,107,029.10	(4,284,409.31)	161,637.69	26,629,083.77	127,613,341.25
		8	IGALAMELA	123,164,589.73	(4,284,409.31)	189,407.31	31,368,156.04	150,437,743.77
		9	IJUMU	120,787,991.39	(4,284,409.31)	185,752.49	29,416,315.57	146,105,650.13
		10	KABBA/BUNU	127,700,310.96	(4,284,409.31)	196,382.52	31,189,307.39	154,801,591.56
		11	KOGI	112,413,130.86	(4,284,409.31)	172,873.30	29,136,369.49	137,437,964.33
		12	KOTON KARFE	143,518,662.54	(4,284,409.31)	220,708.60	34,650,591.53	174,105,553.36
		13	MOPA-MURO	94,730,882.69	(4,284,409.31)	145,680.85	24,143,129.25	114,735,283.48
		14	OFU	137,724,479.52	(4,284,409.31)	211,798.08	34,435,750.81	168,087,619.10
		15	OGORI/MAGONGO	91,966,949.44	(4,284,409.31)	141,430.36	23,836,362.82	111,660,333.32
		16	OKEHI	133,331,117.21	(4,284,409.31)	205,041.79	34,979,800.89	164,231,550.59
		17	OKENE	166,752,163.64	(4,284,409.31)	256,437.98	43,335,868.20	206,060,060.52
		18	OLAMABORO	125,960,667.12	(4,284,409.31)	193,707.23	32,211,120.99	154,081,086.03
		19	OMALA	119,265,346.76	(4,284,409.31)	183,410.90	28,615,387.69	143,779,736.04
		20	YAGBA EAST	127,881,286.22	(4,284,409.31)	196,660.83	31,437,847.25	155,231,384.99
		21	YAGBA WEST	125,127,421.98	(4,284,409.31)	192,425.83	30,821,326.64	151,856,765.15
<b>KOGI TOTAL</b>				<b>2,659,712,050.35</b>	<b>(89,972,595.51)</b>	<b>4,090,208.98</b>	<b>670,548,002.86</b>	<b>3,244,377,666.68</b>
23	KWARA	1	ASA	108,066,611.48	-	166,189.05	29,974,089.50	138,206,890.03
		2	BARUTEN	177,709,277.80	-	273,288.26	35,742,826.92	213,725,392.99
		3	EDU	136,203,006.47	-	209,458.30	35,187,659.60	171,600,124.37
		4	EKITI	82,944,600.92	-	127,555.44	25,000,165.47	108,072,321.83
		5	IFELODUN	143,917,538.55	-	221,322.01	35,505,404.30	179,644,264.86
		6	ILORIN EAST	123,695,294.01	-	190,223.45	35,385,060.15	159,270,577.61
		7	ILORIN SOUTH	125,028,385.25	-	192,273.53	35,689,464.16	160,910,122.94
		8	ILORIN WEST	147,435,897.02	-	226,732.68	46,527,039.08	194,189,668.78
		9	IREPODUN	106,586,487.49	-	163,912.86	31,514,869.90	138,265,270.25
		10	KAI AMA	141,741,597.81	-	217,975.76	29,816,294.13	171,775,867.70
		11	MORO	112,362,725.25	-	172,795.78	28,748,205.00	141,283,726.03
		12	OFFA	99,804,261.11	-	153,482.89	27,419,833.42	127,377,577.42
		13	OKE-ERO	83,507,905.34	-	128,421.72	25,192,563.25	108,828,890.31
		14	OSIN	83,153,791.64	-	127,877.15	25,339,797.24	108,621,466.02
		15	OYUN	94,947,796.87	-	146,014.43	27,737,995.02	122,831,806.32
		16	PATEGI	114,919,689.93	-	176,727.98	28,993,131.76	144,089,549.67
<b>KWARA TOTAL</b>				<b>1,882,024,866.95</b>	<b>-</b>	<b>2,894,251.28</b>	<b>503,774,398.90</b>	<b>2,388,693,517.13</b>

24	LAGOS	1	AGEGE	161,268,222.84	-	248,004.57	259,812,162.83	421,328,390.24
		2	AJEROMI/IFELODUN	207,288,985.81	-	318,777.09	275,387,837.27	482,995,600.17
		3	ALIMOSHO	334,293,018.74	-	514,088.85	316,633,434.39	651,440,541.98
		4	AMOWO-ODOFIN	130,656,255.42	-	200,928.29	249,961,382.20	380,818,565.91
		5	APAPA	109,848,732.67	-	168,929.67	242,957,241.14	352,974,903.48
		6	BADAGRY	122,806,830.44	-	188,857.14	244,606,136.73	367,601,824.30
		7	EPE	112,755,432.50	-	173,399.70	240,459,127.14	353,387,959.34
		8	ETI-OSA	136,027,433.85	-	209,188.30	247,850,426.19	384,087,048.34
		9	IBEJU-LEKKI	90,830,492.49	-	139,682.68	236,017,232.67	326,987,407.84
		10	IFAKO/IJAYE	154,875,134.75	-	238,173.03	257,584,475.77	412,697,783.55
		11	IKEJA	133,881,892.33	-	205,888.80	249,616,052.84	383,703,833.97
		12	IKORODU	184,080,961.52	-	283,086.89	265,070,618.80	449,434,667.21
		13	KOSOFE	199,163,706.05	-	306,281.72	274,087,675.69	473,557,663.46
		14	LAGOS ISLAND	107,212,902.42	-	164,876.19	242,406,590.19	349,784,368.80
		15	LAGOS MAINLAND	129,369,585.39	-	198,949.60	249,930,392.89	379,498,927.88
		16	MUSHIN	193,675,988.86	-	297,842.49	271,837,545.69	465,811,377.04
		17	OJO	187,927,492.60	-	289,002.23	269,409,956.70	457,626,451.54
		18	OSHODI/ISOLO	191,889,685.98	-	295,095.45	271,038,493.85	463,223,275.28
		19	SOMOLU	148,408,729.53	-	228,228.74	255,833,162.57	404,470,120.84
		20	SURULERE	169,760,702.60	-	261,064.63	262,871,906.06	432,893,673.29
<b>LAGOS TOTAL</b>		<b>3,206,022,186.79</b>	<b>-</b>	<b>4,930,346.02</b>	<b>5,183,371,851.61</b>	<b>8,394,324,384.42</b>		
25	NASSARAWA	1	AKWANGA	111,074,646.92	(3,018,317.48)	170,814.93	29,204,384.74	137,431,529.10
		2	AWE	125,201,182.74	(3,018,317.48)	192,539.26	29,144,907.49	151,520,312.01
		3	DOMA	128,194,897.05	(3,018,317.48)	197,143.12	31,023,235.19	156,396,957.87
		4	KARU	151,252,508.78	(3,018,317.48)	232,602.01	35,600,065.19	184,066,858.51
		5	KEANA	108,000,800.32	(3,018,317.48)	166,087.85	26,829,672.14	131,978,242.82
		6	KEFFI	101,556,858.11	(3,018,317.48)	156,178.10	27,761,505.56	126,456,224.29
		7	KOKONA	116,037,831.96	(3,018,317.48)	178,447.51	28,948,618.67	142,146,580.66
		8	LAFIA	181,571,225.28	(3,018,317.48)	279,227.32	44,301,739.79	223,133,874.91
		9	NASARAWA	168,270,143.24	(3,018,317.48)	258,772.39	34,513,215.72	200,023,813.87
		10	NASARAWA EGGON	128,724,097.65	(3,018,317.48)	197,956.94	31,684,850.12	157,588,587.23
		11	OBI	123,213,836.96	(3,018,317.48)	189,483.05	31,667,132.01	152,052,134.54
		12	TOTO	130,905,857.99	(3,018,317.48)	201,312.14	29,596,753.94	157,685,606.58
		13	WAMBA	105,086,669.53	(3,018,317.48)	161,606.38	26,387,831.21	128,617,789.64
<b>NASSARAWA TOTAL</b>		<b>1,679,090,556.54</b>	<b>(39,238,127.24)</b>	<b>2,582,170.98</b>	<b>406,663,911.75</b>	<b>2,049,098,512.03</b>		
26	NIGER	1	AGAIE	115,550,602.94	-	177,698.23	31,295,763.63	147,024,064.79
		2	AGWARA	99,208,071.26	-	152,566.04	26,050,231.45	125,410,868.76
		3	BIDA	113,613,837.64	-	174,719.79	35,136,354.21	148,924,911.64
		4	BORGU	184,946,638.15	-	284,418.16	34,009,621.62	219,240,677.93
		5	BOSSO	111,015,274.17	-	170,723.62	32,299,928.61	143,485,926.40
		6	EDATI	116,922,612.46	-	179,808.16	33,200,564.26	150,302,984.87
		7	GBAKO	110,747,658.02	-	170,312.07	30,917,707.88	141,835,677.97
		8	GURARA	98,960,049.15	-	152,184.63	28,382,142.67	127,494,376.44
		9	KATCHA	106,783,589.85	-	164,215.97	30,550,144.03	137,497,949.85
		10	KONTAGORA	117,598,728.71	-	180,847.91	32,618,507.10	150,398,083.72
		11	LAPAI	114,869,815.64	-	176,651.29	29,712,946.14	144,759,413.07
		12	LAVUN	133,664,909.85	-	205,555.11	36,646,631.68	170,517,096.65
		13	MAGAMA	136,922,465.87	-	210,564.71	34,682,770.69	171,815,801.28
		14	MARIGA	151,609,508.82	-	233,151.02	35,917,965.88	187,760,625.72
		15	MASHEGU	178,889,794.05	-	275,103.71	37,001,341.22	216,166,238.97
		16	MINNA	113,296,667.84	-	174,232.04	36,056,861.94	149,527,761.81
		17	MOKWA	153,777,667.74	-	236,485.30	39,079,918.26	193,094,071.29
		18	MUYA	103,873,510.53	-	159,740.74	29,262,975.73	133,296,227.00
		19	PAIKORO	119,546,446.87	-	183,843.19	33,045,270.27	152,775,560.34
		20	RAFI	137,883,438.05	-	212,042.53	34,701,947.94	172,797,428.52
		21	RIJAU	129,711,155.93	-	199,474.88	34,293,667.18	164,204,297.99
		22	SHIRORO	153,338,460.42	-	235,809.87	38,417,539.02	191,991,809.30
		23	SULEJA	112,140,266.53	-	172,453.68	37,109,456.41	149,422,176.61
		24	TAFA	91,264,377.23	-	140,349.92	27,865,885.69	119,270,612.84
		25	WUSHISHI	101,731,552.18	-	156,446.75	27,743,526.54	129,631,525.47
<b>NIGER TOTAL</b>		<b>3,107,867,099.91</b>	<b>-</b>	<b>4,779,399.30</b>	<b>825,999,670.04</b>	<b>3,938,646,169.25</b>		

27	OGUN	1	ABEOKUTA NORTH	114,215,514.14	(5,788,847.52)	175,645.07	37,448,391.90	146,050,703.60
		2	ABEOKUTA SOUTH	117,910,042.13	(5,788,847.52)	181,326.66	40,849,503.97	153,152,025.24
		3	ADO-ODO/OTA	181,231,638.11	(5,788,847.52)	278,705.09	60,046,689.81	235,768,185.49
		4	EGBADO NORTH	119,161,323.46	(5,788,847.52)	183,250.93	36,093,269.45	149,648,996.33
		5	EGBADO SOUTH	106,789,835.68	(5,788,847.52)	164,225.58	35,191,661.04	136,356,874.78
		6	EWEKORO	81,232,335.92	(5,788,847.52)	124,922.26	27,291,887.08	102,860,297.74
		7	REMO NORTH	79,134,649.94	(5,788,847.52)	121,696.35	27,622,277.65	101,089,776.43
		8	IFO	177,693,502.82	(5,788,847.52)	273,264.00	59,926,623.59	232,104,542.89
		9	IJEBU EAST	105,749,729.99	(5,788,847.52)	162,626.06	31,116,218.70	131,239,727.23
		10	IJEBU NORTH	132,123,947.30	(5,788,847.52)	203,185.36	43,215,948.12	169,754,233.27
		11	IJEBU ODE	101,933,683.16	(5,788,847.52)	156,757.60	34,162,065.37	130,463,658.61
		12	IKENNE	92,092,623.85	(5,788,847.52)	141,623.63	31,709,532.06	118,154,932.02
		13	IJEBU NORTH EAST	83,045,258.43	(5,788,847.52)	127,710.24	28,158,893.08	105,543,014.22
		14	IMEKO-AFON	95,471,070.83	(5,788,847.52)	146,819.14	29,172,160.30	119,001,202.75
		15	IPOKIA	99,998,131.28	(5,788,847.52)	153,781.03	33,911,510.50	128,274,575.29
		16	OBAFEMI/OWODE	121,248,034.97	(5,788,847.52)	186,459.96	39,360,696.67	155,006,344.08
		17	ODEDAH	101,785,303.93	(5,788,847.52)	156,529.41	31,064,315.07	127,217,300.89
		18	ODOGBOLU	94,598,851.55	(5,788,847.52)	145,477.81	32,292,353.53	121,247,835.37
		19	OGUN WATERSIDE	89,853,981.16	(5,788,847.52)	138,180.96	28,527,221.24	112,730,535.84
		20	SHAGAMU	121,871,693.49	(5,788,847.52)	187,419.05	41,067,262.97	157,337,527.99
<b>OGUN TOTAL</b>				<b>2,217,141,152.16</b>	<b>(115,776,950.40)</b>	<b>3,409,606.18</b>	<b>728,228,482.09</b>	<b>2,833,002,290.04</b>
28	ONDO	1	AKOKO NORTH EAST	117,474,514.83	(2,620,951.49)	180,656.89	33,561,981.66	148,596,201.90
		2	AKOKO NORTH WEST	124,269,196.53	(2,620,951.49)	191,106.02	36,228,938.79	158,068,289.85
		3	AKOKO SOUTH WEST	126,516,270.82	(2,620,951.49)	194,561.66	37,319,401.37	161,409,282.36
		4	AKOKO SOUTH EAST	93,839,288.79	(2,620,951.49)	144,309.72	27,101,265.34	118,463,912.36
		5	AKURE NORTH	98,332,218.02	(2,620,951.49)	151,219.12	30,517,107.75	126,379,593.40
		6	AKURE SOUTH	151,113,495.03	(2,620,951.49)	232,388.23	45,916,156.99	194,641,088.76
		7	IDANRE	106,426,449.61	(2,620,951.49)	163,666.75	30,339,023.42	134,308,188.28
		8	IFEDORE	107,225,135.40	(2,620,951.49)	164,895.00	33,625,766.85	138,394,845.76
		9	OKITIPUPA	128,910,795.18	(2,620,951.49)	198,244.05	37,602,821.59	164,090,909.33
		10	ILAJE	139,884,032.19	(2,620,951.49)	215,119.12	41,566,813.57	179,045,013.40
		11	ESE-EDO	107,032,166.09	(2,620,951.49)	164,598.24	32,142,379.21	136,718,192.05
		12	ILE-OLUJI-OKEIGBO	110,785,307.68	(2,620,951.49)	170,369.97	33,385,564.91	141,720,291.07
		13	IRELE	102,954,602.35	(2,620,951.49)	158,327.61	31,460,614.28	131,952,592.74
		14	ODIGBO	128,758,779.41	(2,620,951.49)	198,010.28	37,379,503.97	163,715,342.16
		15	ONDO EAST	85,453,144.29	(2,620,951.49)	131,413.18	26,568,471.46	109,532,077.44
		16	ONDO WEST	141,230,788.17	(2,620,951.49)	217,190.22	41,084,394.70	179,911,421.60
		17	OSE	113,793,700.42	(2,620,951.49)	174,996.39	31,442,201.34	142,789,946.66
		18	OWO	133,510,159.52	(2,620,951.49)	205,317.13	36,582,884.02	167,677,409.18
<b>ONDO TOTAL</b>				<b>2,117,510,044.33</b>	<b>(47,177,126.82)</b>	<b>3,256,389.58</b>	<b>623,825,291.21</b>	<b>2,697,414,598.30</b>

29	OSUN	1	ATAKUMOSA EAST	83,437,604.56	(2,734,288.18)	128,313.60	26,433,249.55	107,264,879.54
		2	ATAKUMOSA WEST	83,671,658.59	(2,734,288.18)	128,673.54	25,908,376.72	106,974,420.67
		3	AIYEDADE	104,240,831.94	(2,734,288.18)	160,305.62	31,588,523.61	133,255,372.99
		4	AIYEDIRE	92,146,591.38	(2,734,288.18)	141,706.62	26,408,861.10	115,962,870.93
		5	BOLUWADURO	87,199,587.76	(2,734,288.18)	134,098.93	26,056,513.98	110,655,912.49
		6	BORIPPE	99,316,047.47	(2,734,288.18)	152,732.09	30,821,850.74	127,556,342.12
		7	EDE NORTH	83,241,603.81	(2,734,288.18)	128,012.19	26,963,681.01	107,599,008.83
		8	EDE SOUTH	86,450,679.02	(2,734,288.18)	132,947.23	26,421,993.35	110,271,331.41
		9	EGBEDORE	85,028,532.37	(2,734,288.18)	130,760.20	26,310,820.92	108,735,825.31
		10	EJIGBO	96,524,186.50	(2,734,288.18)	148,438.66	30,355,134.98	124,293,471.96
		11	IFE CENTRAL	102,202,763.92	(2,734,288.18)	157,171.40	32,760,142.07	132,385,789.20
		12	IFE EAST	118,122,842.76	(2,734,288.18)	181,653.92	34,207,676.60	149,777,885.09
		13	IFE NORTH	110,107,527.65	(2,734,288.18)	169,327.65	31,817,955.72	139,360,522.84
		14	IFE SOUTH	95,979,662.27	(2,734,288.18)	147,601.27	30,542,530.01	123,935,505.37
		15	IFEDAYO	75,422,858.73	(2,734,288.18)	115,988.22	23,713,763.45	96,518,322.21
		16	IFELODUN	97,189,491.64	(2,734,288.18)	149,461.79	27,861,189.94	122,465,855.20
		17	ILA	85,685,825.13	(2,734,288.18)	131,771.01	25,450,207.34	108,533,515.29
		18	ILESHA EAST	89,328,400.34	(2,734,288.18)	137,372.70	28,544,761.43	115,276,246.28
		19	ILESHA WEST	94,660,804.74	(2,734,288.18)	145,573.08	28,334,159.15	120,406,248.80
		20	IREPODUN	93,680,854.90	(2,734,288.18)	144,066.07	29,441,853.46	120,532,486.25
		21	IREWOLE	101,359,154.35	(2,734,288.18)	155,874.06	31,116,527.16	129,897,267.40
		22	ISOKAN	92,000,243.49	(2,734,288.18)	141,481.56	28,307,894.67	117,715,331.54
		23	IWO	113,127,209.83	(2,734,288.18)	173,971.44	34,436,274.91	145,003,167.99
		24	OBOKUN	93,812,266.59	(2,734,288.18)	144,268.16	29,234,377.91	120,456,624.48
		25	ODO-OTIN	123,596,493.86	(2,734,288.18)	190,071.51	30,457,205.17	151,509,482.36
		26	OLA-OLUWA	84,598,918.21	(2,734,288.18)	130,099.52	26,460,764.73	108,455,494.27
		27	OLORUNDA	102,326,425.32	(2,734,288.18)	157,361.57	30,293,990.14	130,043,488.85
		28	ORIADE	102,654,520.15	(2,734,288.18)	157,866.13	31,465,191.70	131,543,289.80
		29	OROLU	90,461,790.38	(2,734,288.18)	139,115.67	28,300,946.39	116,167,564.26
		30	OSOGBO	100,645,514.88	(2,734,288.18)	154,776.60	32,026,404.02	130,092,407.33
<b>OSUN TOTAL</b>			<b>2,868,220,892.52</b>	<b>(82,028,645.40)</b>	<b>4,410,862.01</b>	<b>872,042,821.90</b>	<b>3,662,645,931.03</b>	
30	OYO	1	AFIJO	99,054,319.77	(2,536,017.62)	152,329.60	35,860,777.04	132,531,408.79
		2	AKINYELE	115,031,615.10	(2,536,017.62)	176,900.11	41,223,874.06	153,896,371.64
		3	ATIBA	114,584,058.06	(2,536,017.62)	176,211.84	38,329,430.35	150,553,682.62
		4	ATISBO	122,763,336.77	(2,536,017.62)	188,790.25	34,236,200.41	154,652,309.81
		5	EGBEDA	124,555,720.23	(2,536,017.62)	191,546.65	46,102,537.21	168,313,786.47
		6	IBADAN NORTH	128,017,926.90	(2,536,017.62)	196,870.96	47,855,031.62	173,533,811.86
		7	IBADAN NORTH EAST	138,789,399.02	(2,536,017.62)	213,435.75	49,495,102.90	185,961,920.05
		8	IBADAN NORTH WEST	102,143,904.28	(2,536,017.62)	157,080.88	37,157,395.00	136,922,362.54
		9	IBADAN SOUTH EAST	121,223,257.88	(2,536,017.62)	186,421.86	45,023,678.26	163,897,340.38
		10	IBADAN SOUTH WEST	126,915,180.54	(2,536,017.62)	195,175.12	46,172,853.78	170,747,191.81
		11	IBARAPA CENTRAL	91,789,600.60	(2,536,017.62)	141,157.63	33,693,331.54	123,088,072.15
		12	IBARAPA NORTH	95,725,574.83	(2,536,017.62)	147,210.52	33,562,217.55	126,898,985.28
		13	IDO	93,840,085.78	(2,536,017.62)	144,310.95	33,712,925.68	125,161,304.78
		14	SAKI WEST	139,377,297.42	(2,536,017.62)	214,339.85	45,854,414.25	182,910,033.90
		15	IFELOJU	95,042,295.82	(2,536,017.62)	146,159.75	34,752,735.32	127,405,173.28
		16	IREPO	99,733,398.99	(2,536,017.62)	153,373.91	35,053,387.26	132,404,142.55
		17	ISEYIN	130,303,367.90	(2,536,017.62)	200,385.60	44,389,995.40	172,357,731.29
		18	ITESIWAJU	112,670,088.83	(2,536,017.62)	173,268.46	35,477,162.67	145,784,502.35
		19	IWAJOWA	103,432,788.90	(2,536,017.62)	159,062.98	33,693,401.02	134,749,235.28
		20	OLORUNSOGO	93,393,910.56	(2,536,017.62)	143,624.80	32,218,907.18	123,220,424.92
		21	KAJOLA	115,340,929.49	(2,536,017.62)	177,375.78	40,503,893.61	153,486,181.26
		22	LAGELU	106,836,223.24	(2,536,017.62)	164,296.91	36,818,527.53	141,283,030.06
		23	OGBOMOSHO NORTH	110,602,329.72	(2,536,017.62)	170,088.58	40,345,681.34	148,582,082.02
		24	OGBOMOSHO SOUTH	94,683,660.23	(2,536,017.62)	145,608.23	33,542,970.83	125,836,221.66
		25	OGO-OLUWA	86,644,874.26	(2,536,017.62)	133,245.87	31,067,230.28	115,309,332.79
		26	OLUYOLE	114,852,715.95	(2,536,017.62)	176,624.99	40,623,959.83	153,117,283.15
		27	ONA-ARA	125,135,244.13	(2,536,017.62)	192,437.86	44,955,098.76	167,746,763.14
		28	ORELOPE	95,841,700.19	(2,536,017.62)	147,389.11	33,794,915.35	127,247,987.02
		29	ORI IRE	115,260,751.63	(2,536,017.62)	177,252.48	37,004,116.01	149,906,102.50
		30	OYO EAST	97,318,532.73	(2,536,017.62)	149,660.24	35,143,228.48	130,075,403.83
		31	OYO WEST	97,743,371.60	(2,536,017.62)	150,313.57	36,004,119.99	131,361,787.55
		32	SAKI EAST	97,268,736.39	(2,536,017.62)	149,583.66	34,196,664.72	129,078,967.15
		33	IFEDAPO	112,120,667.14	(2,536,017.62)	172,423.54	36,409,482.47	146,166,555.52
<b>OYO TOTAL</b>			<b>3,618,036,864.89</b>	<b>(83,688,581.46)</b>	<b>5,563,958.27</b>	<b>1,264,275,247.69</b>	<b>4,804,187,489.40</b>	

31	PLATEAU	1	BARKIN LADI	132,256,051.99	-	203,388.52	33,652,957.59	166,112,398.09
		2	BASSA	133,413,793.74	-	205,168.94	34,458,401.85	168,077,364.52
		3	BOKKOS	132,832,428.65	-	204,274.89	33,874,399.17	166,911,102.72
		4	JOS EAST	100,845,385.81	-	155,083.97	27,422,785.09	128,423,254.87
		5	JOS NORTH	175,457,208.24	-	269,824.94	51,303,873.89	227,030,907.07
		6	JOS SOUTH	151,725,844.51	-	233,329.92	42,786,398.11	194,745,572.54
		7	KANAM	133,191,546.41	-	204,827.16	33,001,973.52	166,398,347.09
		8	KANKE	117,629,620.99	-	180,895.42	29,911,796.85	147,722,313.26
		9	LANGTANG NORTH	120,649,846.60	-	185,540.04	31,247,186.19	152,082,572.83
		10	LANGTANG SOUTH	114,453,864.45	-	176,011.62	28,861,286.86	143,491,162.93
		11	MANGU	158,132,857.53	-	243,182.88	41,967,543.68	200,343,584.08
		12	MIKANG	106,463,315.63	-	163,723.44	28,243,307.11	134,870,346.18
		13	PANKSHIN	142,130,586.47	-	218,573.96	34,793,725.69	177,142,886.13
		14	QUAN-PAN	141,925,018.64	-	218,257.83	35,158,093.33	177,301,369.81
		15	RIYOM	112,159,974.21	-	172,483.99	30,615,865.75	142,948,323.95
		16	SHENDAM	142,912,178.49	-	219,775.92	35,928,518.28	179,060,472.69
		17	WASE	151,844,825.83	-	233,512.90	32,711,257.62	184,789,596.34
<b>PLATEAU TOTAL</b>				<b>2,268,024,348.18</b>	<b>-</b>	<b>3,487,856.35</b>	<b>585,939,370.57</b>	<b>2,857,451,575.10</b>
32	RIVERS	1	AHOADA	101,030,952.94	-	155,369.34	38,347,018.95	139,533,341.23
		2	AHOADA WEST	126,230,329.38	-	194,121.93	44,091,715.34	170,516,166.64
		3	AKUKUTORU	116,284,611.13	-	178,827.01	37,600,704.52	154,064,142.66
		4	ANDONI	124,131,492.49	-	190,894.25	41,422,465.28	165,744,852.01
		5	ASARITORU	115,225,080.45	-	177,197.63	42,054,133.13	157,456,411.21
		6	BONNY	115,205,826.53	-	177,168.02	41,724,645.84	157,107,640.39
		7	DEGEMA	124,856,754.47	-	192,009.59	44,115,895.34	169,164,659.40
		8	ELEME	120,962,577.01	-	186,020.97	40,024,124.55	161,172,722.53
		9	EMOHUA	115,377,338.11	-	177,431.77	40,789,616.21	156,344,386.10
		10	ETCHE	135,298,498.56	-	208,067.31	44,093,730.34	179,600,296.21
		11	GONAKA	120,496,882.23	-	185,304.81	42,660,578.74	163,342,765.78
		12	IKWERRE	115,325,853.08	-	177,352.60	39,943,663.50	155,446,869.17
		13	KHANA	136,911,832.83	-	210,548.36	47,203,987.53	184,326,368.72
		14	OBIO/AKPOR	167,663,388.46	-	257,839.30	59,055,802.43	226,977,030.19
		15	OBUA/ODUAL	135,361,910.67	-	208,164.83	46,423,765.52	181,993,841.02
		16	OGBA/EGBEMA/NDONI	136,592,036.47	-	210,056.56	46,494,776.91	183,296,869.94
		17	OGU/BOLO	93,844,830.31	-	144,318.24	31,950,157.29	125,939,305.84
		18	OKRIKA	115,476,464.55	-	177,584.21	42,187,956.94	157,842,005.71
		19	OMUMMA	91,526,483.87	-	140,753.00	33,734,683.25	125,401,920.11
		20	OPOBO/NKORO	99,001,396.79	-	152,248.21	37,288,379.48	136,442,024.47
		21	OYIGBO	102,250,423.44	-	157,244.69	35,285,608.14	137,693,276.27
		22	PORT HARCOURT	189,892,312.64	-	292,023.81	64,359,144.27	254,543,480.73
		23	TAI	112,394,635.41	-	172,844.86	34,945,837.40	147,513,317.66
<b>RIVERS TOTAL</b>				<b>2,811,341,911.81</b>	<b>-</b>	<b>4,323,391.30</b>	<b>975,798,390.88</b>	<b>3,791,463,693.99</b>

33	SOKOTO	1	BINJI	105,303,999.04	(1,564,740.79)	161,940.60	28,615,317.15	132,516,515.99
		2	BODINGA	119,871,235.84	(1,564,740.79)	184,342.66	33,505,444.96	151,996,282.67
		3	DANGE-SHUNI	129,181,182.76	(1,564,740.79)	198,659.86	34,835,345.16	162,650,446.99
		4	GADA	140,260,060.00	(1,564,740.79)	215,697.39	38,568,029.00	177,479,045.61
		5	GORONYO	131,943,327.86	(1,564,740.79)	202,907.60	33,984,181.24	164,565,675.91
		6	GUDU	119,555,589.81	(1,564,740.79)	183,857.25	27,956,412.05	146,131,118.32
		7	GWADABAWA	136,549,543.36	(1,564,740.79)	209,991.22	37,393,144.86	172,587,938.64
		8	ILLELA	116,519,189.33	(1,564,740.79)	179,187.76	31,774,142.80	146,907,779.10
		9	ISA	131,891,043.37	(1,564,740.79)	202,827.19	31,469,391.37	161,998,521.15
		10	KEBBE	119,079,250.13	(1,564,740.79)	183,124.72	29,979,333.39	147,676,967.44
		11	KWARE	110,423,036.24	(1,564,740.79)	169,812.85	30,621,423.66	139,649,531.97
		12	RABAH	131,472,059.73	(1,564,740.79)	202,182.86	31,682,147.61	161,791,649.42
		13	SABON BIRNI	137,940,720.87	(1,564,740.79)	212,130.62	35,742,303.75	172,330,414.45
		14	SHAGARI	124,291,897.14	(1,564,740.79)	191,140.93	32,185,758.72	155,104,056.01
		15	SILAME	111,295,779.84	(1,564,740.79)	171,154.99	28,570,222.83	138,472,416.88
		16	SOKOTO NORTH	123,676,087.91	(1,564,740.79)	190,193.91	37,496,535.22	159,798,076.25
		17	SOKOTO SOUTH	122,676,970.82	(1,564,740.79)	188,657.43	34,860,914.82	156,161,802.28
		18	TAMBUWAL	137,363,429.83	(1,564,740.79)	211,242.84	36,946,579.10	172,956,510.99
		19	TANGAZA	126,643,546.55	(1,564,740.79)	194,757.39	29,228,572.07	154,502,135.21
		20	TURETA	115,247,475.20	(1,564,740.79)	177,232.06	26,068,287.28	139,928,253.75
		21	WAMAKKO	118,802,415.03	(1,564,740.79)	182,698.99	33,798,175.87	151,218,549.09
		22	WURNO	114,306,383.37	(1,564,740.79)	175,784.82	32,595,290.17	145,512,717.56
		23	YABO	107,162,209.25	(1,564,740.79)	164,798.23	29,309,033.12	135,071,299.80
<b>SOKOTO TOTAL</b>				<b>2,831,456,433.27</b>	<b>(35,989,038.17)</b>	<b>4,354,324.19</b>	<b>747,185,986.19</b>	<b>3,547,007,705.48</b>
34	TARABA	1	ARDO KOLA	106,366,260.13	-	163,574.19	27,429,359.55	133,959,193.86
		2	BALI	182,017,166.01	-	279,913.10	35,907,230.15	218,204,309.26
		3	DONGA	125,012,311.65	-	192,248.81	30,708,251.43	155,912,811.89
		4	GASHAKA	149,265,447.73	-	229,546.23	27,489,114.73	176,984,108.69
		5	GASSOL	161,258,249.82	-	247,989.23	38,395,686.04	199,901,925.09
		6	IBI	111,711,728.53	-	171,794.66	27,230,152.45	139,113,675.64
		7	JALINGO	107,447,480.16	-	165,236.93	31,106,665.63	138,719,382.71
		8	KARIM LAMIDU	166,773,183.61	-	256,470.31	34,997,631.22	202,027,285.13
		9	KURMI	118,715,702.15	-	182,565.64	27,749,675.12	146,647,942.90
		10	LAU	109,609,936.56	-	168,562.44	28,101,188.45	137,879,687.44
		11	SARDAUNA	163,572,883.93	-	251,548.76	36,984,352.04	200,808,784.73
		12	TAKUM	129,473,225.90	-	199,108.98	30,794,271.10	160,466,605.97
		13	USSA	111,280,510.29	-	171,131.51	29,190,678.27	140,642,320.06
		14	WUKARI	159,393,526.63	-	245,121.59	38,173,132.73	197,811,780.95
		15	YORRO	105,664,087.91	-	162,494.36	27,602,302.16	133,428,884.43
		16	ZING	114,624,368.56	-	176,273.83	30,239,381.70	145,040,024.08
<b>TARABA TOTAL</b>				<b>2,122,186,069.54</b>	<b>-</b>	<b>3,263,580.55</b>	<b>502,099,072.76</b>	<b>2,627,548,722.85</b>

35	YOBE	1	BADE	118,457,468.65	-	182,168.52	31,912,872.89	150,552,510.06
		2	BURSARI	131,084,916.75	-	201,587.50	29,782,670.15	161,069,174.40
		3	DAMATURU	109,756,077.26	-	168,787.18	28,315,888.89	138,240,753.33
		4	FIKA	122,886,791.49	-	188,980.10	31,712,276.13	154,788,047.72
		5	FUNE	172,358,125.96	-	265,059.05	43,098,070.10	215,721,255.11
		6	GEIDAM	142,840,370.17	-	219,665.50	33,129,724.62	176,189,760.29
		7	GUJBA	131,508,868.94	-	202,239.47	31,239,306.92	162,950,415.33
		8	GULAMI	114,254,232.87	-	175,704.62	29,392,593.88	143,822,531.37
		9	JAKUSKO	150,683,051.49	-	231,726.28	38,117,753.66	189,032,531.42
		10	KARASUWA	106,269,913.90	-	163,426.02	29,634,532.89	136,067,872.80
		11	MACHINA	101,789,681.33	-	156,536.14	26,480,987.92	128,427,205.39
		12	NANGERE	109,134,104.73	-	167,830.68	28,302,617.68	137,604,553.10
		13	NGURU	118,696,246.53	-	182,535.72	32,666,760.93	151,545,543.18
		14	POTISKUM	130,611,716.58	-	200,859.79	36,505,267.03	167,317,843.41
		15	TARMUA	121,141,060.81	-	186,295.45	27,564,780.16	148,892,136.41
		16	YUNUSARI	126,249,748.11	-	194,151.79	30,942,823.95	157,386,723.85
		17	YUSUFARI	125,949,734.54	-	193,690.42	29,918,995.34	156,062,420.30
<b>YOBE TOTAL</b>				<b>2,133,672,110.09</b>	<b>-</b>	<b>3,281,244.23</b>	<b>538,717,923.15</b>	<b>2,675,671,277.48</b>
36	ZAMFARA	1	ANKA	118,552,759.80	-	182,315.06	31,170,145.80	149,905,220.67
		2	BAKURA	114,788,701.80	-	176,526.54	34,270,814.38	149,236,042.72
		3	BUKKUYUM	135,469,470.22	-	208,330.24	35,988,984.29	171,666,784.75
		4	BUNGUDU	149,518,773.94	-	229,935.81	39,204,924.78	188,953,634.52
		5	GUMMI	130,140,158.24	-	200,134.61	35,496,073.53	165,836,366.38
		6	GUSAU	180,707,108.03	-	277,898.44	47,907,294.21	228,892,300.68
		7	KAURA NAMODA	137,239,208.73	-	211,051.81	40,834,295.72	178,284,556.26
		8	KIYAWA	124,513,329.83	-	191,481.46	33,695,080.15	158,399,891.44
		9	MARADUN	134,602,430.65	-	206,996.87	35,934,718.25	170,744,145.77
		10	MARU	177,664,231.20	-	273,218.99	41,566,157.73	219,503,607.91
		11	SHINKAFI	110,929,986.85	-	170,592.46	30,709,405.56	141,809,984.87
		12	TALATA MAFARA	128,125,968.33	-	197,037.11	36,235,300.71	164,558,306.15
		13	TSAFE	135,745,251.42	-	208,754.34	39,767,109.87	175,721,115.63
		14	ZURMI	149,918,004.45	-	230,549.76	41,700,745.85	191,849,300.06
<b>ZAMFARA TOTAL</b>				<b>1,927,915,383.47</b>	<b>-</b>	<b>2,964,823.51</b>	<b>524,481,050.83</b>	<b>2,455,361,257.82</b>
37	FCT-ABUJA	1	ABAJI	99,031,450.40	-	152,294.43	244,281,458.86	343,465,203.69
		2	ABUJA MUNICIPAL	252,803,852.96	-	388,771.63	294,317,599.04	547,510,223.62
		3	BWARI	142,397,497.08	-	218,984.43	256,008,204.78	398,624,686.28
		4	GWAGWALADA	122,036,542.84	-	187,672.56	251,182,904.39	373,407,119.79
		5	KUJE	115,955,466.49	-	178,320.84	246,985,936.68	363,119,724.01
		6	KWALI	119,276,193.50	-	183,427.58	246,184,800.35	365,644,421.44
				<b>851,501,003.27</b>	<b>-</b>	<b>1,309,471.47</b>	<b>1,538,960,904.09</b>	<b>2,391,771,378.84</b>
				<b>93,714,664,995.54</b>	<b>(772,482,799.02)</b>	<b>144,118,068.77</b>	<b>32,419,164,359.92</b>	<b>125,505,464,625.20</b>



	1	2	3	4	5	6	7(3+4+5+6)	
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	Deduction	Exchange Gain	Value Added Tax	Total Net Amount	S/n
			₦	₦	₦	₦	₦	
1	ABIA	17	1,945,157,435.80	-	2,991,339.01	567,379,215.92	2,515,527,990.73	1
2	ADAMAWA	21	2,453,536,929.68	-	3,773,144.83	671,762,405.43	3,129,072,479.94	2
3	AKWA IBOM	31	3,267,967,013.76	-	5,025,607.20	954,224,584.92	4,227,217,205.87	3
4	ANAMBRA	21	2,466,796,103.37	-	3,793,535.31	750,371,535.47	3,220,961,174.15	4
5	BAUCHI	20	2,800,301,725.52	-	4,306,413.27	753,517,119.44	3,558,125,258.23	5
6	BAYELSA	8	1,139,825,302.66	-	1,752,867.83	304,238,820.52	1,445,816,991.01	6
7	BENUE	23	3,047,161,676.52	(139,538,498.52)	4,686,044.13	782,811,698.49	3,695,120,920.62	7
8	BORNO	27	3,308,304,419.17	-	5,087,639.63	857,674,744.68	4,171,066,803.48	8
9	CROSS RIVER	18	2,132,759,661.00	(38,551,266.10)	3,279,841.03	584,774,132.71	2,682,262,368.64	9
10	DELTA	25	2,732,825,620.98	-	4,202,645.88	864,154,974.18	3,601,183,241.05	10
11	EBONYI	13	1,577,678,146.47	(46,538,411.97)	2,426,215.02	436,093,227.54	1,969,659,177.05	11
12	EDO	18	2,090,981,490.19	-	3,215,592.93	669,535,147.00	2,763,732,230.12	12
13	EKITI	16	1,660,315,131.29	-	2,553,297.40	519,247,644.84	2,182,116,073.53	13
14	ENUGU	17	2,124,468,280.66	-	3,267,090.22	610,350,514.10	2,738,085,884.98	14
15	GOMBE	11	1,455,687,149.69	(53,983,557.43)	2,238,612.50	401,574,173.88	1,805,516,378.65	15
16	IMO	27	2,847,260,080.10	-	4,378,627.66	910,784,279.10	3,762,422,986.87	16
17	JIGAWA	27	2,991,314,792.75	-	4,600,160.62	889,008,687.59	3,884,923,640.96	17
18	KADUNA	23	3,364,016,732.16	-	5,173,316.20	943,198,538.11	4,312,388,586.47	18
19	KANO	44	5,355,802,953.10	-	8,236,362.78	1,661,876,110.88	7,025,915,426.76	19
20	KATSINA	34	4,077,463,951.63	-	6,270,483.18	1,118,115,764.05	5,201,850,198.85	20
21	KEBBI	21	2,573,317,424.94	-	3,957,347.95	676,558,664.52	3,253,833,437.41	21
22	KOGI	21	2,659,712,050.35	(89,972,595.51)	4,090,208.98	670,548,002.86	3,244,377,666.68	22
23	KWARA	16	1,882,024,866.95	-	2,894,251.28	503,774,398.90	2,388,693,517.13	23
24	LAGOS	20	3,206,022,186.79	-	4,930,346.02	5,183,371,851.61	8,394,324,384.42	24
25	NASSARAWA	13	1,679,090,556.54	(39,238,127.24)	2,582,170.98	406,663,911.75	2,049,098,512.03	25
26	NIGER	25	3,107,867,099.91	-	4,779,399.30	825,999,670.04	3,938,646,169.25	26
27	OGUN	20	2,217,141,152.16	(115,776,950.40)	3,409,606.18	728,228,482.09	2,833,002,229.04	27
28	ONDO	18	2,117,510,044.33	(47,177,126.82)	3,256,389.58	623,825,291.21	2,697,414,598.30	28
29	OSUN	30	2,868,220,892.52	(82,028,645.40)	4,410,862.01	872,042,821.90	3,662,645,931.03	29
30	OYO	33	3,618,036,864.89	(83,688,581.46)	5,563,958.27	1,264,275,247.69	4,804,187,489.40	30
31	PLATEAU	17	2,268,024,348.18	-	3,487,856.35	585,939,370.57	2,857,451,575.10	31
32	RIVERS	23	2,811,341,911.81	-	4,323,391.30	975,798,390.88	3,791,463,693.99	32
33	SOKOTO	23	2,831,456,433.27	(35,989,038.17)	4,354,324.19	747,185,986.19	3,547,007,705.48	33
34	TARABA	16	2,122,186,069.54	-	3,263,580.55	502,099,072.76	2,627,548,722.85	34
35	YOBE	17	2,133,672,110.09	-	3,281,244.23	538,717,923.15	2,675,671,277.48	35
36	ZAMFARA	14	1,927,915,383.47	-	2,964,823.51	524,481,050.83	2,455,361,257.82	36
37	FCT, ABUJA	6	851,501,003.27	-	1,309,471.47	1,538,960,904.09	2,391,771,378.84	37
	<b>Total LGCs</b>		<b>93,714,664,995.54</b>	<b>(772,482,799.02)</b>	<b>144,118,068.77</b>	<b>32,419,164,359.92</b>	<b>125,505,464,625.20</b>	

# Methodology

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

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

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

These are

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

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

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

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

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

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

State Government – 26.72%

Local Government – 20.60%

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

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

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

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

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

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

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

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

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

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

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

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

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

# Acknowledgements/Contacts

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