



NATIONAL BUREAU OF STATISTICS

Federation Account Allocation Committee (FAAC)

(JUNE 2019 Disbursement)



Report Date: August 2019

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

Contents

Executive Summary	1
Federation Account Allocation Committee (FAAC) June 2019 Disbursement	
Summary of Gross Revenue Allocation by FAAC for the Month of May, 2019 Shared in June, 2019	2
Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of May, 2019 Shared in June, 2019	4
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of May, 2019 Shared in June, 2019	
Abia	6
Adamawa	8
Akwa -ibom	11
Anambra	14
Bauchi	17
Bayelsa	20
Benue	22
Borno	25
Cross River	28
Delta	30
Ebonyi	33
Edo	35
Ekiti	37
Enugu	39
Gombe	41
Imo	43
Jigawa	46
Kaduna	49
Kano	52
Katsina	56
Kebbi	59
Kogi	62
Kwara	65
Lagos	67
Nasarawa	70
Niger	72
Ogun	75
Ondo	78
Osun	80
Oyo	83
Plateau	86
Rivers	88
Sokoto	91
Taraba	94
Yobe	96
Zamfara	98
Appendix	100
Methodology	120
Acknowledgements and Contacts	121

Executive Summary

The Federation Account Allocation Committee (FAAC) disbursed the sum of N679.7bn to the three tiers of government in June 2019 from the revenue generated in May 2019.

The amount disbursed comprised of N571.73bn from the Statutory Account, N106.83bn from Valued Added Tax (VAT) and N1.41bn exchange gain differences.

Federal Government received a total of N284.16bn from the N679.70bn. States received a total of N187.61bn and Local Governments received N140.10bn. The sum of N40.44bn 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 N5.55bn, N11.03bn and N5.92bn respectively as cost of revenue collections.

Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that the sum of N227.44bn was disbursed to the FGN consolidated revenue account; N5.10bn shared as share of derivation and ecology; N2.55bn as stabilization fund; N8.57bn for the development of natural resources; and N6.09bn to the Federal Capital Territory (FCT) Abuja.






Federation Account Allocation Committee (FAAC) June 2019 Disbursement






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













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






BENEFICIARIES






 FGN	Statutory		N268,239,426,003.56
	Exchange Gain Difference		N540,570,370.58
	VAT		N15,383,020,444.16
	Total		N284,163,016,818.29

 State	Statutory		N136,054,621,541.67
	Exchange Gain Difference		N274,184,515.98
	VAT		N51,276,734,813.86
	Total		N187,605,540,871.51

 LGCs	Statutory		N104,892,410,320.30
	Exchange Gain Difference		N211,384,769.06
	VAT		N35,893,714,369.70
	Total		N140,997,509,459.06

 13% Derivation Fund	Statutory		N40,319,924,734.09
	Exchange Gain Difference		N115,649,224.26
	VAT		-----
	Total		N40,435,573,958.35

 Cost of Collection - NCS	Statutory		N5,199,956,770.11
	Exchange Gain Difference		-----
	VAT		N349,559,152.09
	Total		N5,549,515,922.20

 Cost of Collections - FIRS	Statutory		N7,105,006,455.47
	Exchange Gain Difference		-----
	VAT		N3,923,502,082.40
	Total		N11,028,508,537.87

Federation Account Allocation Committee (FAAC) June 2019 Disbursement

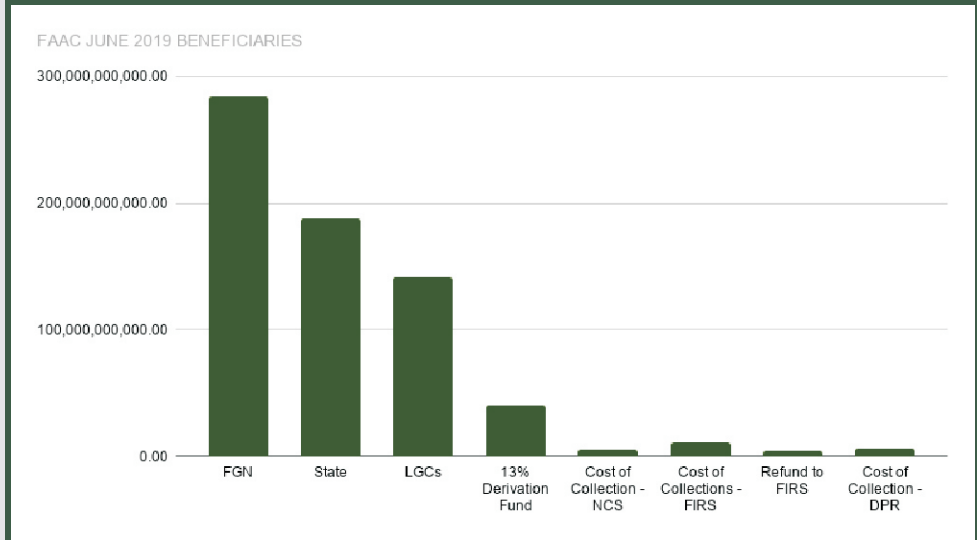
Summary of Gross Revenue Allocation by FAAC
for the month of May, 2019 Shared in June, 2019



<p>Refund to FIRS</p>	Statutory		N4,000,000,000.00
	Exchange Gain Difference		----
	VAT		----
	Total		N4,000,000,000.00

<p>Cost of Collections - DPR</p>	Statutory		N5,920,270,245.28
	Exchange Gain Difference		----
	VAT		----
	Total		N5,920,270,245.28

TOTAL(ALL BENEFICIARIES)	
STATUTORY	N571,731,616,070.47
EXCHANGE GAIN DIFFERENCE	N1,141,788,879.87
VAT	N106,826,530,862.21
TOTAL	N679,699,935,812.55



Federation Account Allocation Committee (FAAC) June 2019 Disbursement

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



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

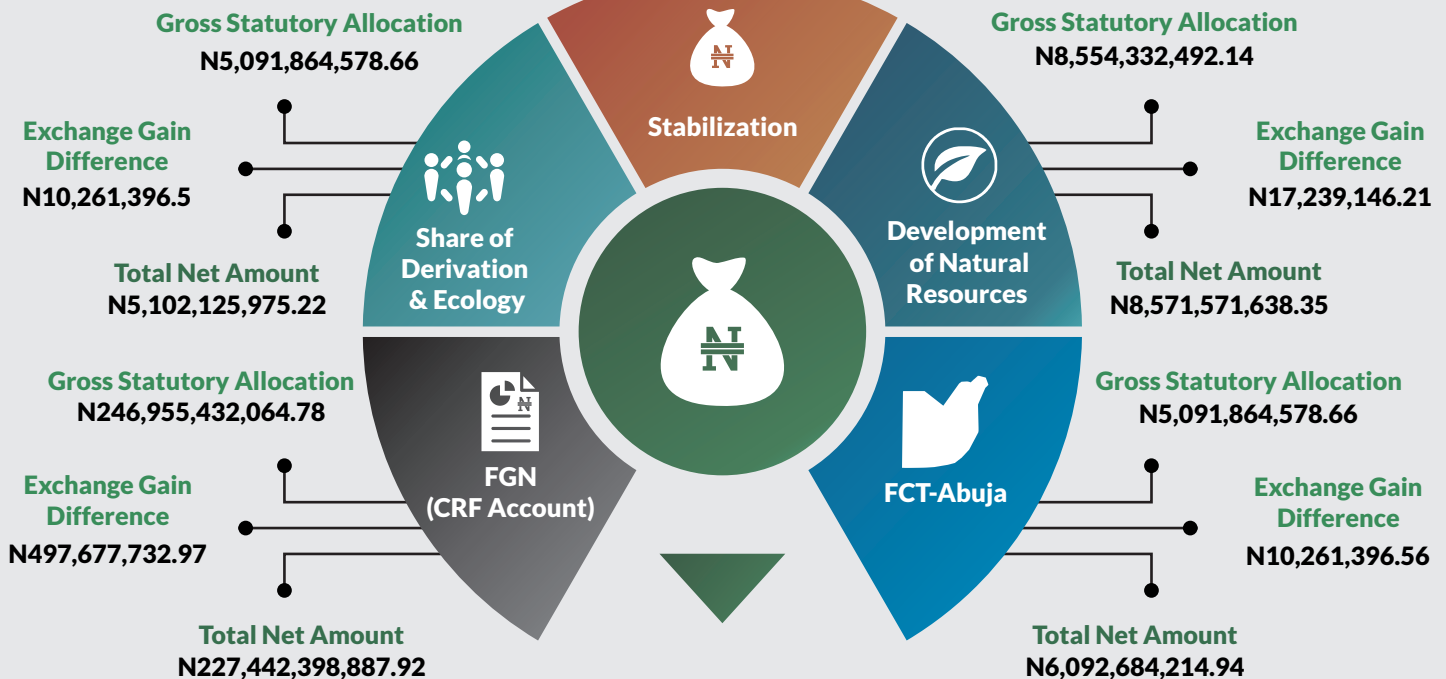
FG

BENEFICIARIES

Exchange Gain Difference
N5,130,698.28

Gross Statutory Allocation
N2,545,932,289.33

Total Net Amount
N2,551,062,987.61



SUB-TOTAL	Gross Statutory Allocation	Exchange Gain Difference	Total Net Amount
	N268,239,426,003.56	N540,570,370.58	N249,759,843,704.03

Federation Account Allocation Committee (FAAC) June 2019 Disbursement

F.C.T ABUJA



Local Government Councils

Total Allocation

ABAJI	▶		N354,499,239.57
ABUJA MUNICIPAL	▶		N582,358,384.38
BWARI	▶		N416,119,125.16
GWAGWALADA	▶		N387,941,251.18
KUJE	▶		N376,474,361.37
KWALI	▶		N379,311,657.12

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

FCT Abuja

Gross Statutory Allocation ▶ **N953,063,137.21**

Deduction ▶ **N 0.00**

Value Added Tax ▶ **N1,541,720,218.00**

Dist. Exchange Gain

▶ **N1,920,663.57**



Total Allocation
N2,496,704,018.78

Federation Account Allocation Committee (FAAC) June 2019 Disbursement

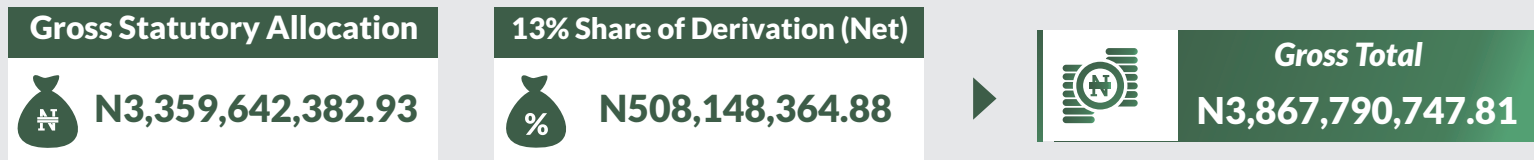
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of May, 2019 Shared in June, 2019



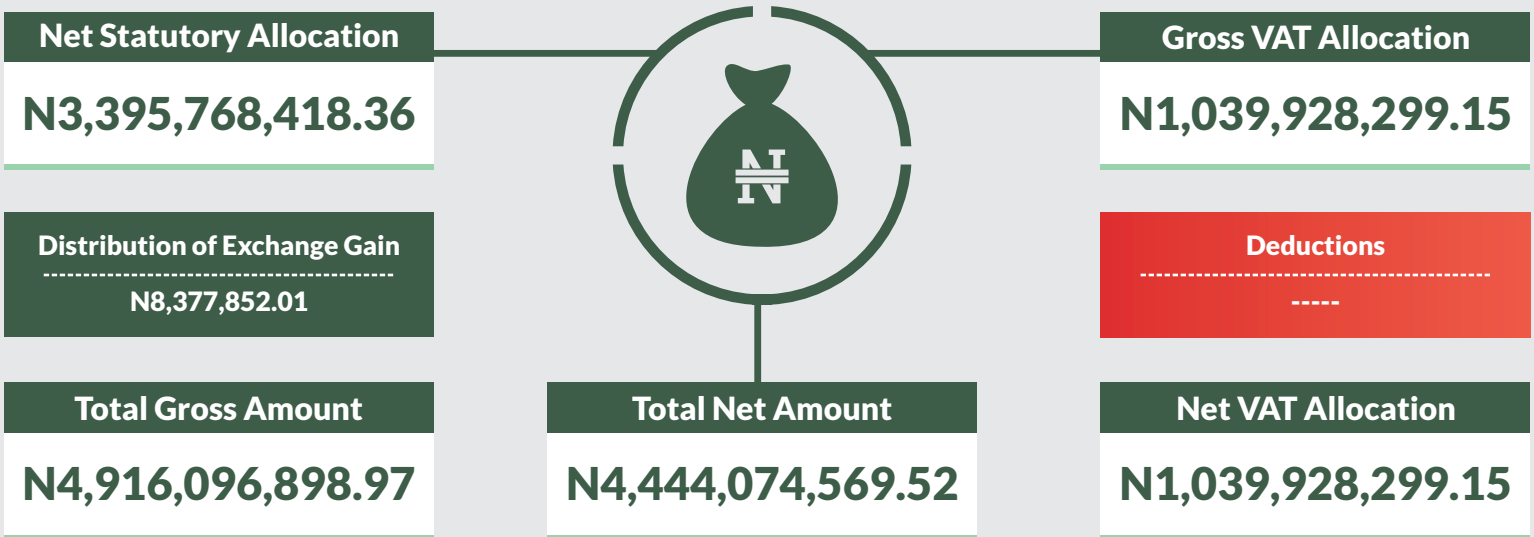
ABIA STATE

 **17**
No. of LGCs

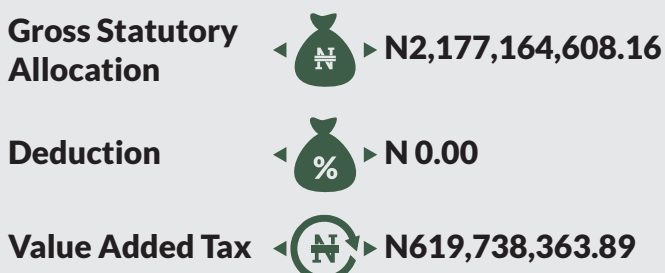
BENEFICIARIES



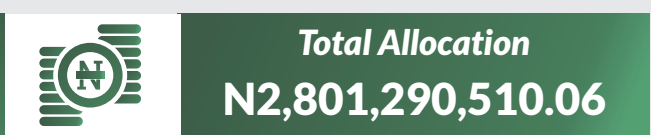
DEDUCTIONS



LGAs



Exchange Gain Difference = N4,387,538.02





Total Allocation

ABA NORTH	▶		N143,662,293.57
ABA SOUTH	▶		N242,698,869.06
AROCHUKWU	▶		N167,920,665.59
BENDE	▶		N172,084,327.86
IKWUANO	▶		N155,916,505.20
ISIALA NGWA NORTH	▶		N161,111,121.17
ISIALA NGWA SOUTH	▶		N155,915,652.60
ISUIKWUATO	▶		N151,312,097.56
NNEOCHI	▶		N164,493,434.37
OBIOMA NGWA	▶		N167,738,377.62
OHAFIA	▶		N184,818,593.61
OSISIOMA	▶		N177,564,483.50
UGWUNAGBO	▶		N134,631,357.58
UKWA EAST	▶		N127,034,279.01
UKWA WEST	▶		N133,401,166.74
UMUAHIA NORTH	▶		N194,083,174.44
UMUAHIA SOUTH	▶		N166,904,110.59

Federation Account Allocation Committee (FAAC) June 2019 Disbursement

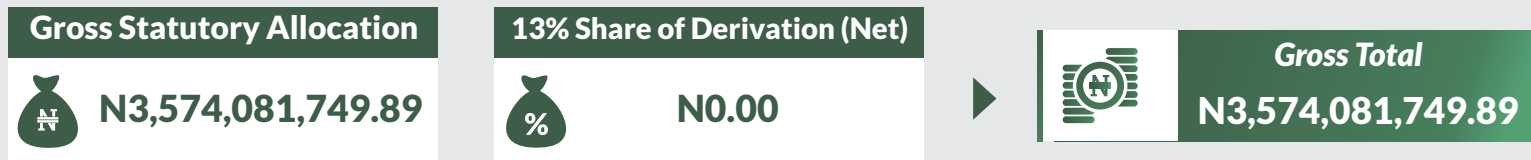
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of May, 2019 Shared in June, 2019



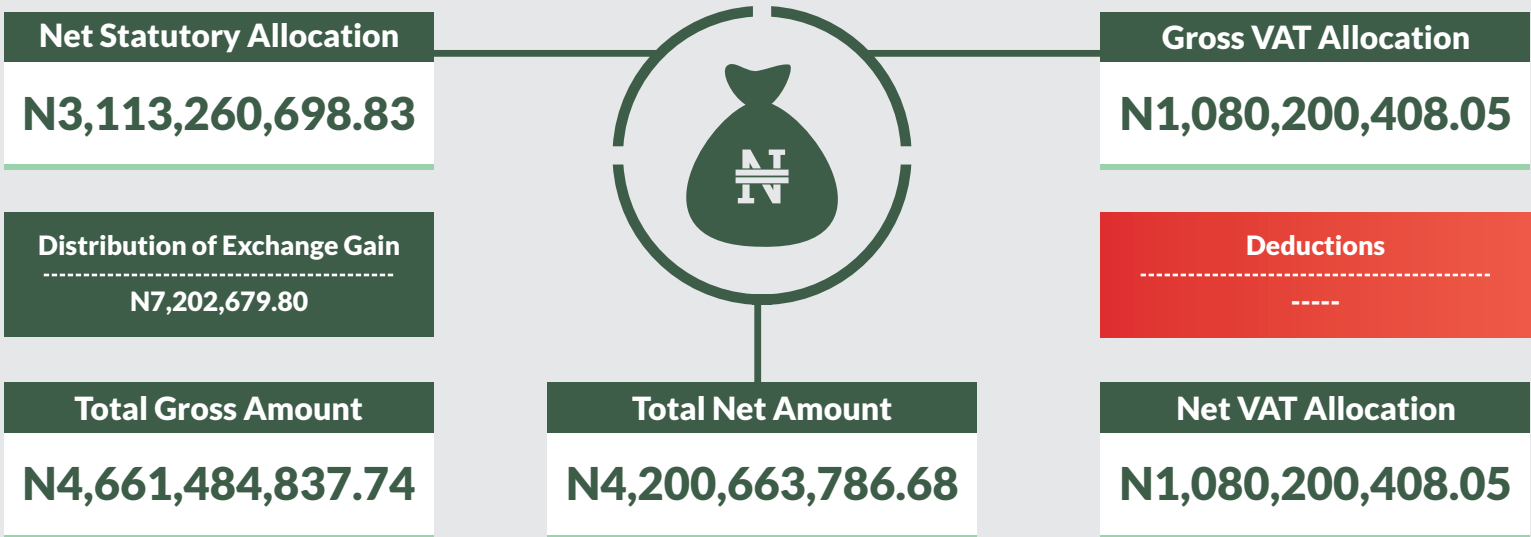
ADAMAWA STATE

 **21**
No. of LGCs

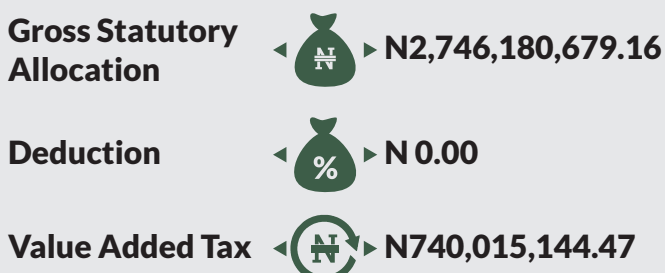
BENEFICIARIES



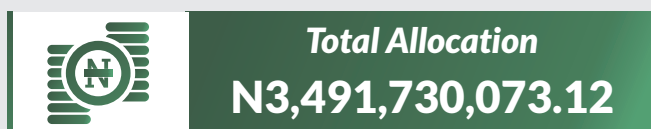
DEDUCTIONS



LGAs



Exchange Gain Difference =N5,534,249.49





Total Allocation

DEMSA	▶		N173,499,065.53
FUFORE	▶		N205,722,838.38
GANYE	▶		N177,727,250.89
GIREI	▶		N157,493,459.95
GOMBI	▶		N157,461,630.88
GUYUK	▶		N168,348,403.21
HONG	▶		N179,376,105.46
JADA	▶		N185,903,460.18
YOLA-NORTH	▶		N168,701,601.34
LAMURDE	▶		N148,545,427.29
MADAGALI	▶		N152,125,467.21
MAIHA	▶		N147,836,084.21
MAYO-BELWA	▶		N169,508,742.78
MICHIKA	▶		N165,578,055.86
MUBI NORTH	▶		N159,304,029.37
MUBI SOUTH	▶		N149,119,334.85
NUMAN	▶		N140,442,444.87
SHELLENG	▶		N159,520,303.55



Total Allocation

SONG	▶		N195,066,121.48
TOUNGO	▶		N161,816,030.27
YOLA-SOUTH	▶		N168,634,215.58

Federation Account Allocation Committee (FAAC) June 2019 Disbursement

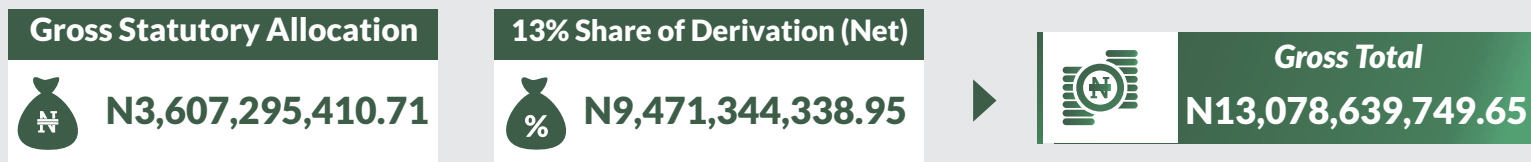
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of May, 2019 Shared in June, 2019



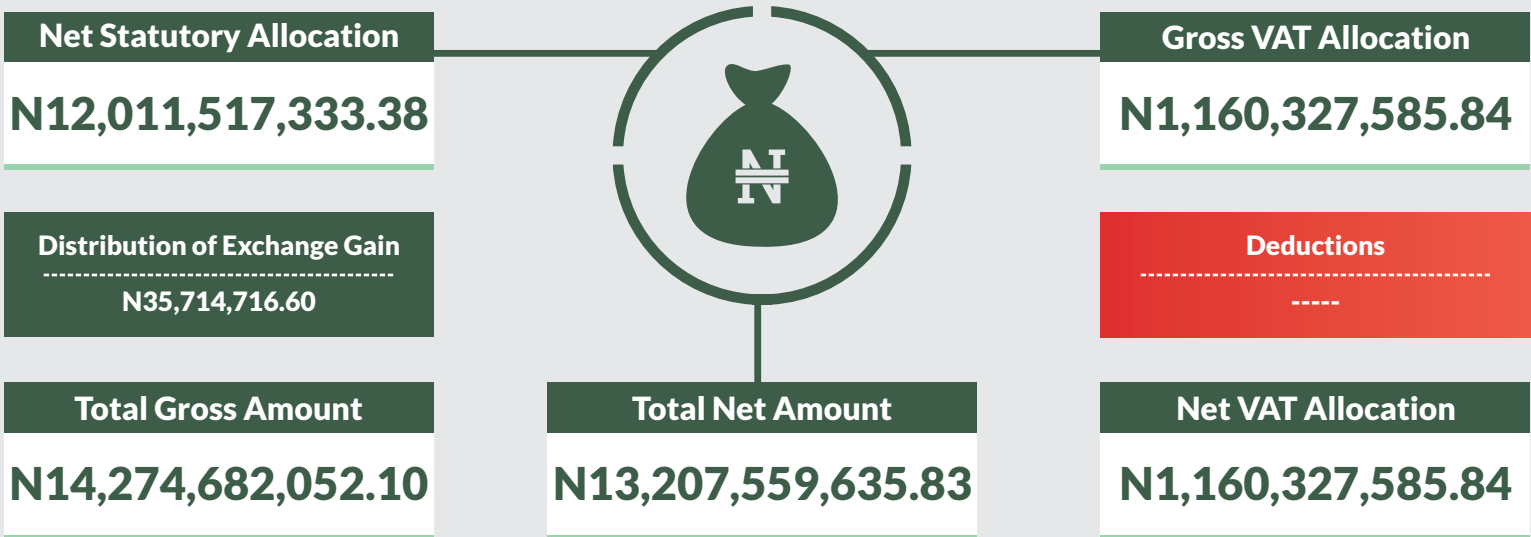
AKWA IBOM STATE

 **31**
No. of LGCs

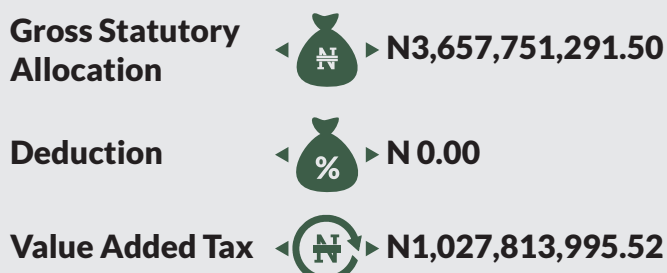
BENEFICIARIES



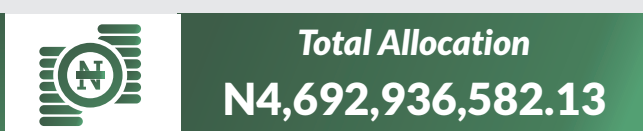
DEDUCTIONS



LGAs






Exchange Gain Difference = N7,371,295.12













Total Allocation

ABAK	▶		N158,986,684.06
EASTERN OBOLO	▶		N125,574,667.87
EKET	▶		N165,416,353.62
EKPE ATAI	▶		N127,839,907.48
ESSIEN UDIM	▶		N170,851,026.86
ETIM EKPO	▶		N147,114,463.82
ETINAN	▶		N167,535,206.81
IBENO	▶		N134,257,868.53
IBESIKPO ASUTAN	▶		N155,867,315.54
IBIONO IBOM	▶		N170,630,088.26
IKA	▶		N131,101,670.22
IKONO	▶		N154,297,125.55
IKOT ABASI	▶		N154,340,317.16
IKOT EKPENE	▶		N158,976,577.08
INI	▶		N144,840,078.81
ITU	▶		N149,376,724.54
MBO	▶		N139,873,035.95
MKPAT ENIN	▶		N171,855,129.28



Total Allocation

NSIT IBOM	▶		N144,206,169.62
NSIT UBIUM	▶		N151,580,315.00
OBAT AKARA	▶		N157,871,481.14
OKOBO	▶		N137,185,813.06
ONNA	▶		N143,345,527.88
ORON	▶		N143,264,150.04
ORUK ANAM	▶		N169,976,459.47
UDUNG UKO	▶		N126,797,299.06
UKANAFUN	▶		N155,006,741.48
UQUO	▶		N127,634,488.59
URUAN	▶		N162,040,069.92
URUE OFFONG/ORUK	▶		N136,066,265.55
UYO	▶		N209,227,559.92

Federation Account Allocation Committee (FAAC) June 2019 Disbursement

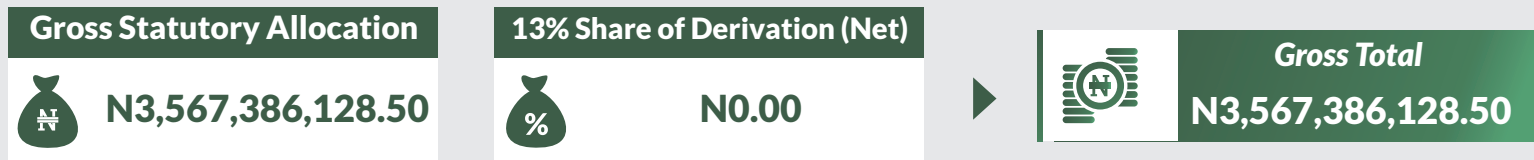
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of May, 2019 Shared in June, 2019



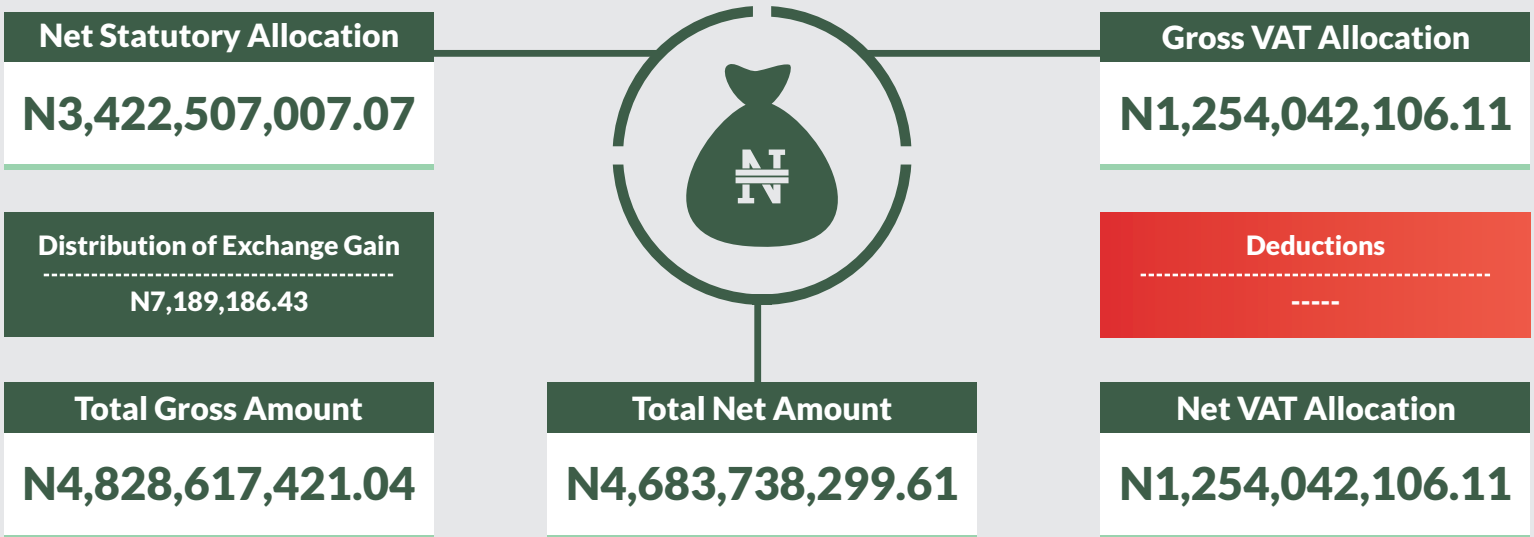
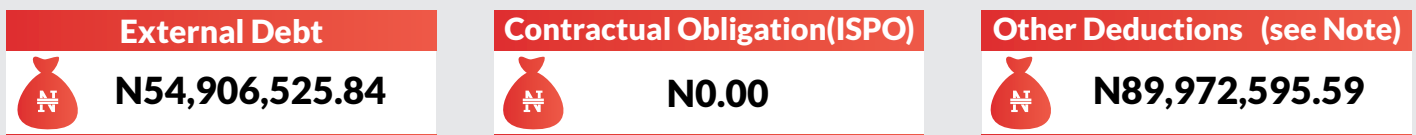
ANAMBRA STATE

 **21**
No. of LGCs

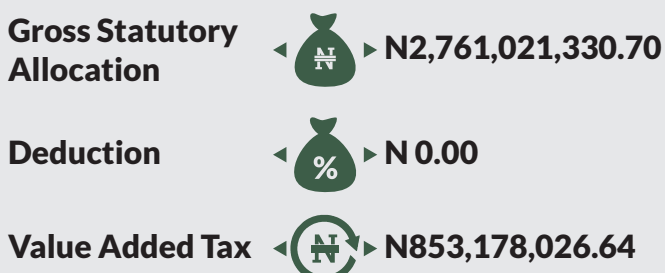
BENEFICIARIES



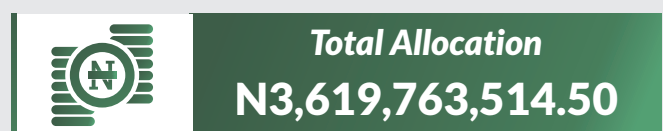
DEDUCTIONS



LGAs



Exchange Gain Difference =N5,564,157.16





Total Allocation

AGUATA	▶		N235,982,100.21
ANAMBRA EAST	▶		N156,926,551.81
ANAMBRA WEST	▶		N161,451,100.27
ANIOCHA	▶		N196,221,629.53
AWKA NORTH	▶		N147,122,693.24
AWKA SOUTH	▶		N170,114,513.07
AYAMELUM	▶		N158,218,835.53
DUNUKOFIA	▶		N140,665,195.16
EKWUSIGWO	▶		N157,371,168.13
IDEMILI NORTH	▶		N248,119,434.63
IDEMILI SOUTH	▶		N173,106,690.51
IHIALA	▶		N209,718,313.52
NJIKOKA	▶		N155,144,642.94
NNEWI NORTH	▶		N154,839,180.17
NNEWI SOUTH	▶		N184,200,395.86
OGBARU	▶		N177,027,389.33
ONISHA NORTH	▶		N147,719,422.57
ONISHA SOUTH	▶		N152,702,391.58



Total Allocation

ORUMBA NORTH	▶		N164,792,692.60
ORUMBA SOUTH	▶		N167,442,187.90
OYI	▶		N160,876,985.94

Federation Account Allocation Committee (FAAC) June 2019 Disbursement

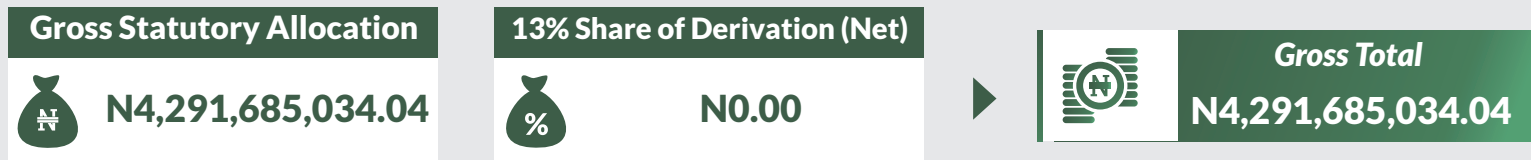
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of May, 2019 Shared in June, 2019



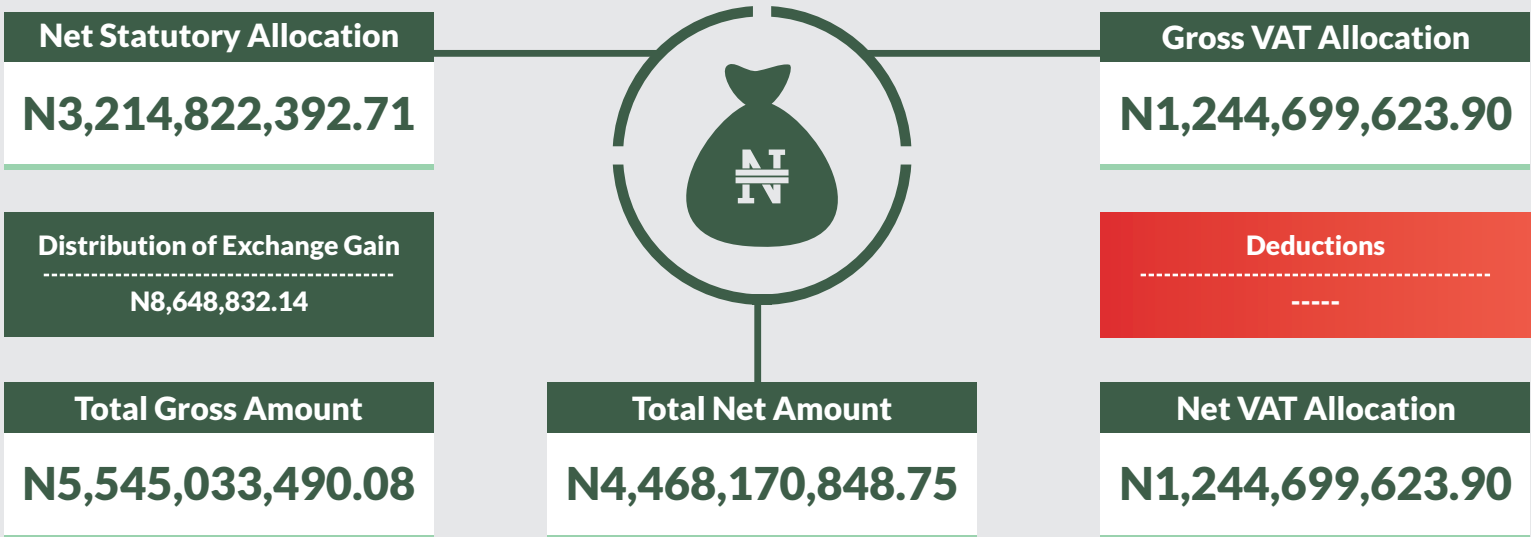
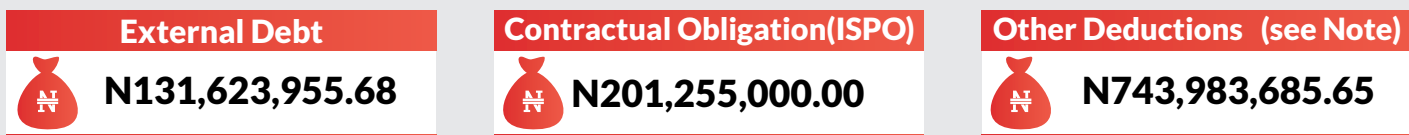
BAUCHI STATE

 **20**
No. of LGCs

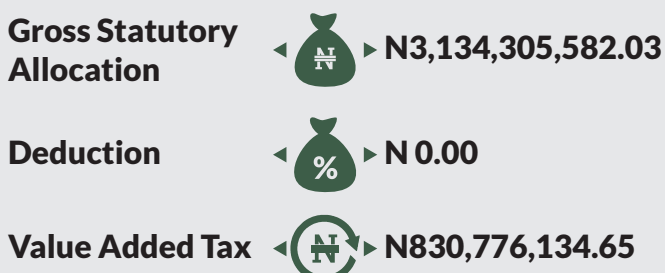
BENEFICIARIES



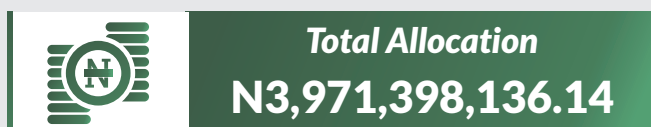
DEDUCTIONS



LGAs





Exchange Gain Difference = N6,316,419.46





Total Allocation

ALKALERI	▶		N255,798,352.43
BAUCHI	▶		N311,375,133.86
BOGORO	▶		N139,359,159.20
DAMBAN	▶		N164,350,057.20
DARAZO	▶		N206,756,477.52
DASS	▶		N139,008,332.91
GAMAWA	▶		N218,672,659.46
GANJUWA	▶		N217,547,564.93
GIADE	▶		N158,562,671.97
I/GADAU	▶		N182,025,479.63
JAMA'ARE	▶		N141,577,636.06
KATAGUM	▶		N214,989,355.04
KIRFI	▶		N173,650,269.72
MISAU	▶		N205,809,912.42
NINGI	▶		N260,890,356.93
SHIRA	▶		N197,180,689.47
TAFAWA BALEWA	▶		N193,547,653.53
TORO	▶		N265,728,747.41



Total Allocation

WARJI



N152,210,610.99

ZAKI



N172,357,015.46

Federation Account Allocation Committee (FAAC) June 2019 Disbursement

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



BAYELSA STATE

8
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation N3,174,627,089.92	13% Share of Derivation (Net) N7,630,461,743.70	Gross Total N10,805,088,833.61
---	--	---

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 N9,258,317,423.48		Gross VAT Allocation N953,207,027.16
Distribution of Exchange Gain N26,792,219.29		Deductions -----
Total Gross Amount N11,785,088,080.07		Net VAT Allocation N953,207,027.16
	Total Net Amount N10,238,316,669.94	

LGAs









Gross Statutory Allocation	N1,275,777,097.92
Deduction	N 0.00
Value Added Tax	N346,334,099.32

Exchange Gain Difference = N2,571,013.92

Total Allocation
N1,624,682,211.16



Total Allocation

BRASS	▶		N193,271,513.35
EKERMOR	▶		N222,341,650.88
KOLOKUMA/OPOKUMA	▶		N149,080,377.99
NEMBE	▶		N180,291,879.06
OGBIA	▶		N191,357,234.25
SAGBAMA	▶		N189,375,782.74
SOUTHERN IJAW	▶		N256,048,642.39
YENAGOA	▶		N242,915,130.49

Federation Account Allocation Committee (FAAC) June 2019 Disbursement

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



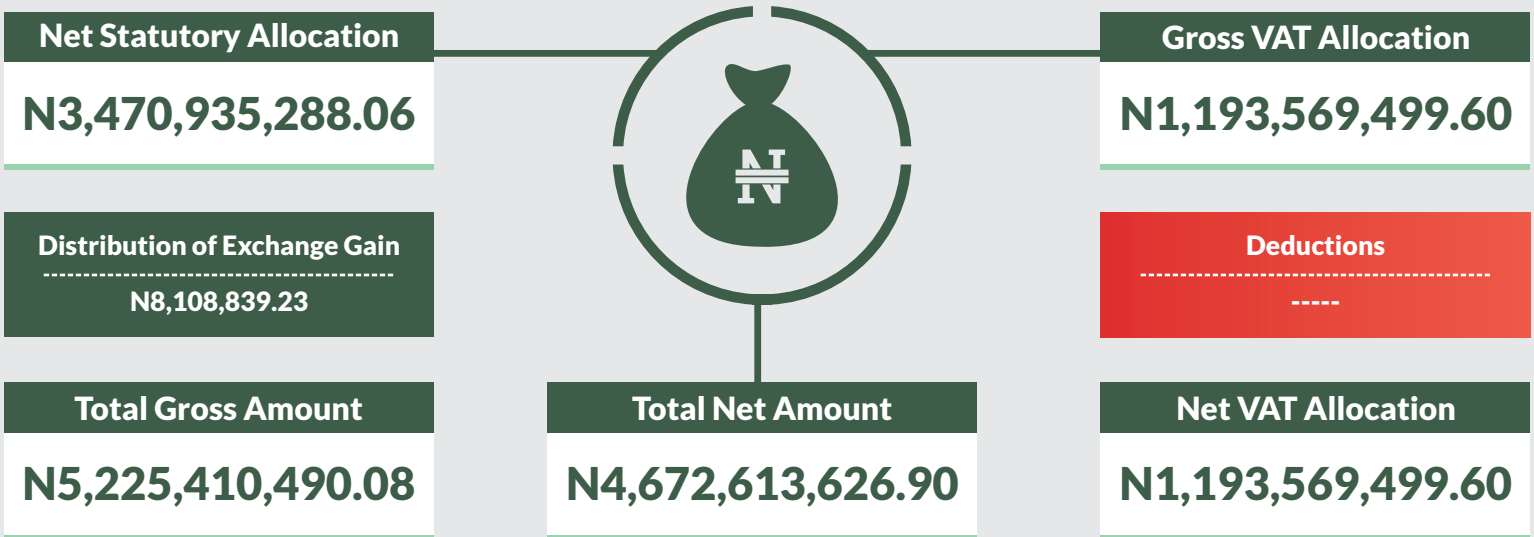
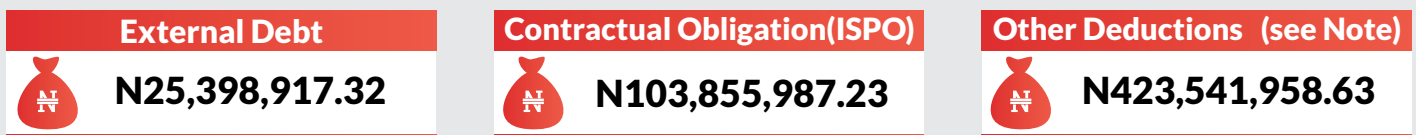
BENUE STATE

 **23**
No. of LGCs

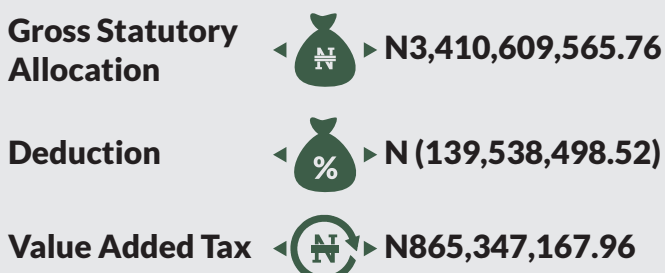
BENEFICIARIES



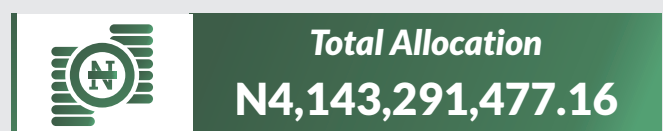
DEDUCTIONS



LGAs





















Exchange Gain Difference = N6,873,241.96





Total Allocation

ADO	▶		N181,661,567.16
AGATU	▶		N159,086,068.81
APA	▶		N153,434,350.15
BURUKU	▶		N185,505,991.86
GBOKO	▶		N242,834,910.54
GUMA	▶		N193,770,916.53
GWER EAST	▶		N183,313,944.75
GWER WEST	▶		N158,562,744.12
KATSINA ALA	▶		N201,130,418.87
KONSHISHA	▶		N192,237,158.04
KWANDE	▶		N216,825,564.40
LOGO	▶		N168,870,991.71
MAKURDI	▶		N206,598,817.50
OBI	▶		N147,877,830.65
OGBADIBO	▶		N156,379,769.55
OHIMINI	▶		N140,638,225.87
OJU	▶		N179,460,367.01
OKPOKWU	▶		N170,586,756.78

*Total Allocation***OTUKPO****N201,016,464.12****TARKA****N136,838,026.08****UKUM****N189,020,607.13****USHONGO****N182,750,526.17****VANDEIKYA****N194,889,459.34**

Federation Account Allocation Committee (FAAC) June 2019 Disbursement

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



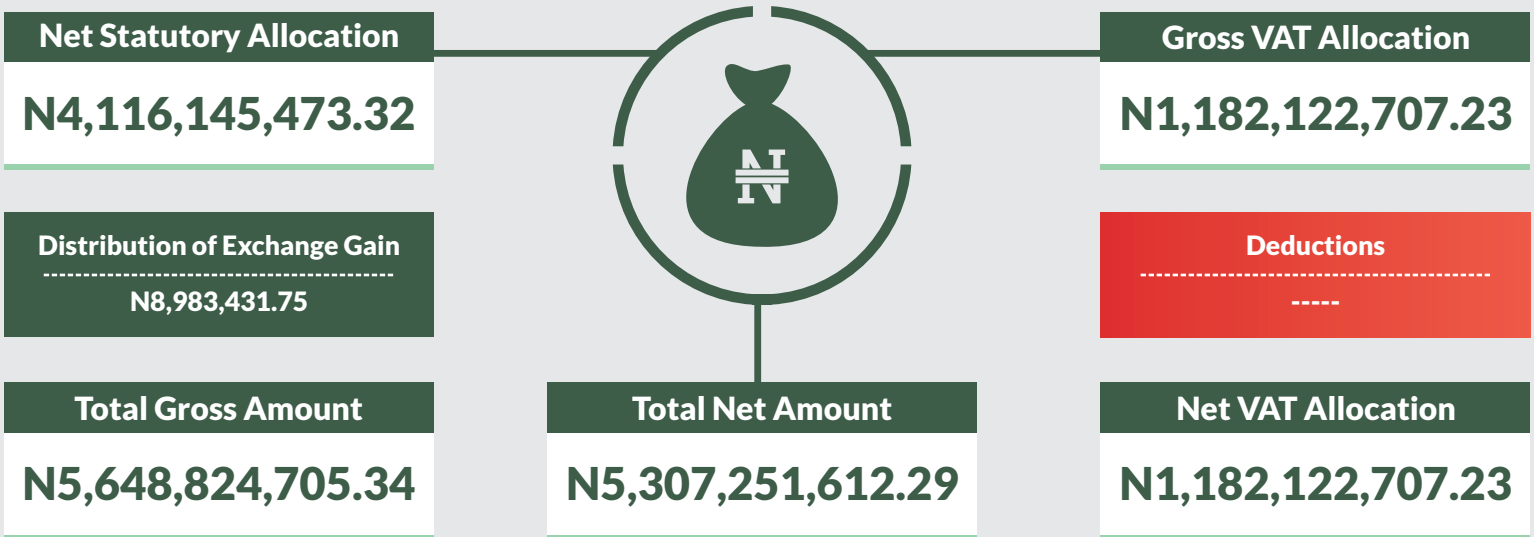
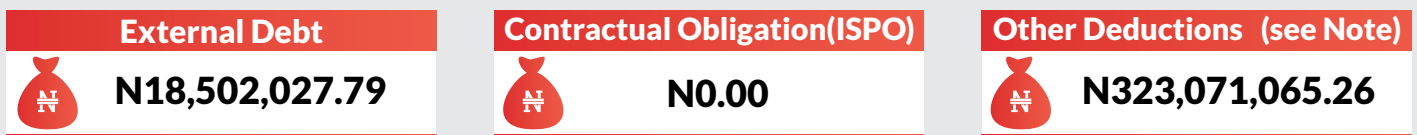
BORNO STATE

27
No. of LGCs

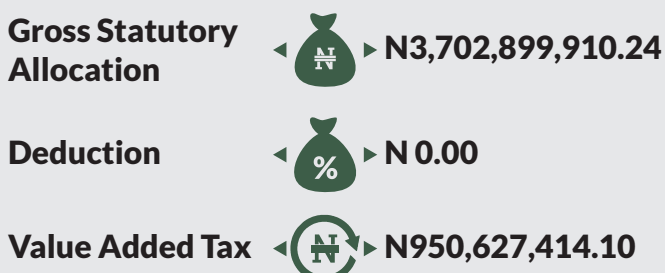
BENEFICIARIES



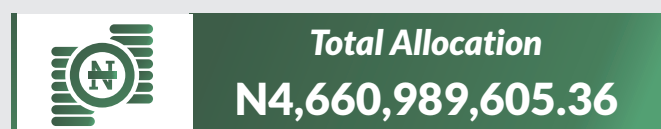
DEDUCTIONS



LGAs
















Exchange Gain Difference = N7,462,281.02





Total Allocation

ABADAN	▶		N165,238,669.29
ASKIRA UBA	▶		N163,723,258.34
BAMA	▶		N226,141,157.44
BAYO	▶		N134,288,478.14
BIU	▶		N182,021,918.82
CHIBOK	▶		N132,992,660.83
DAMBOA	▶		N216,415,931.00
DIKWA	▶		N147,483,049.07
GUBIO	▶		N172,847,782.64
GUZAMALA	▶		N148,120,984.21
GWOZA	▶		N213,761,173.90
HAWUL	▶		N152,412,639.52
JERE	▶		N177,822,422.60
KAGA	▶		N152,461,701.10
KALA BALGE	▶		N140,475,621.53
KONDUGA	▶		N200,148,720.93
KUKAWA	▶		N208,828,309.31
KWAYA KUSAR	▶		N122,252,118.78

*Total Allocation***MAFA****N158,687,737.22****MAGUMERI****N184,865,784.33****MAIDUGURI METRO****N282,949,994.42****MARTE****N170,371,306.90****MOBBAR****N159,967,478.67****MONGUNO****N156,393,521.52****NGALA****N184,076,193.38****NGANZAI****N154,889,418.80****SHANI****N151,351,572.70**

Federation Account Allocation Committee (FAAC) June 2019 Disbursement

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



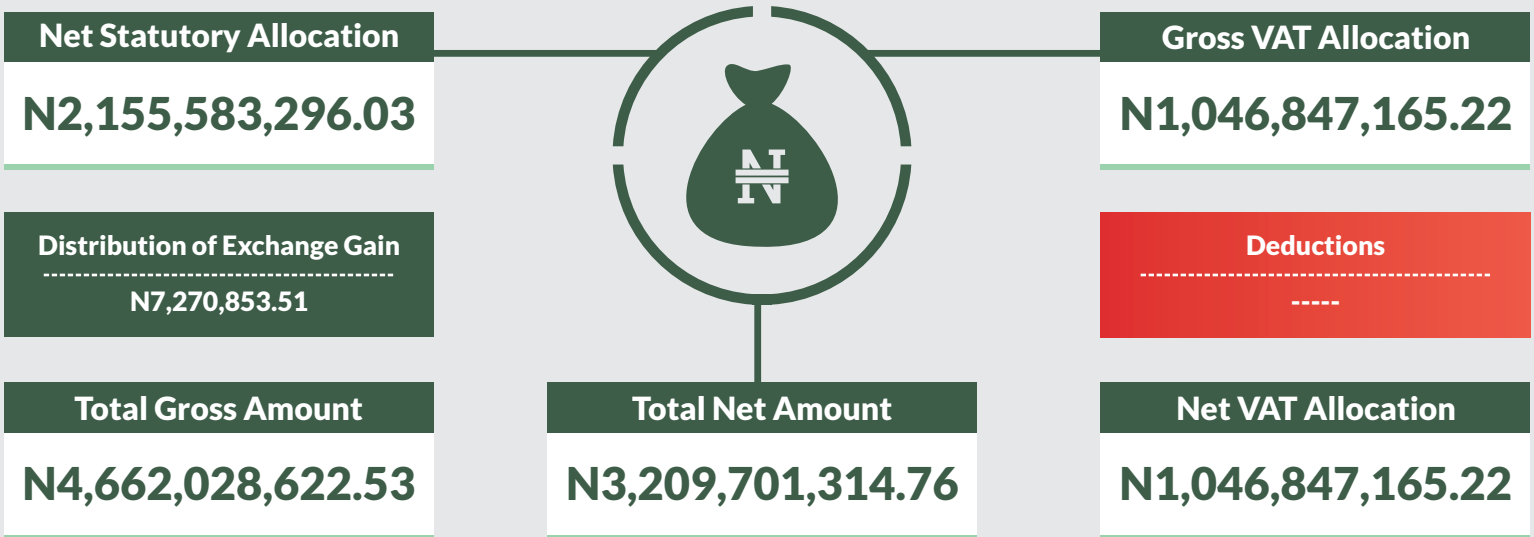
CROSS RIVER STATE

 **18**
No. of LGCs

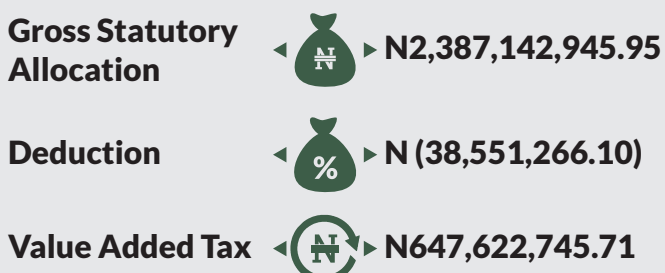
BENEFICIARIES



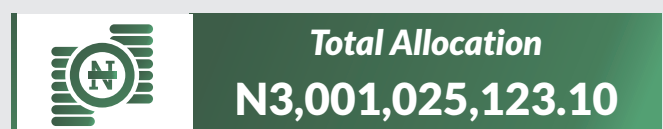
DEDUCTIONS



LGAs



Exchange Gain Difference =N4,810,697.54





Total Allocation

ABI	▶		N160,075,731.12
AKAMKPA	▶		N192,755,279.19
AKPABUYO	▶		N195,282,809.90
BAKASSI	▶		N123,416,547.55
BEKWARA	▶		N147,989,848.75
BIASE	▶		N170,341,271.88
BOKI	▶		N191,219,784.77
CALABAR MUNICIPAL	▶		N158,851,514.14
CALABAR SOUTH	▶		N167,789,303.98
ETUNG	▶		N131,146,220.03
IKOM	▶		N174,393,078.53
OBANLIKU	▶		N150,827,952.74
OBUBRA	▶		N168,413,945.25
OBUDU	▶		N160,461,783.86
ODUKPANI	▶		N179,666,094.88
OGAJA	▶		N169,589,805.62
YAKURR	▶		N172,001,669.34
YALA	▶		N186,802,481.58

Federation Account Allocation Committee (FAAC) June 2019 Disbursement

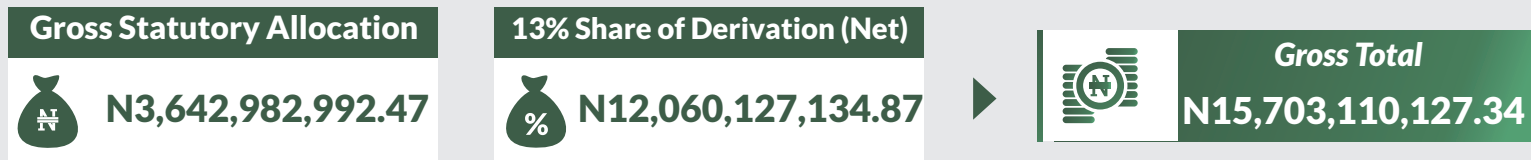
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of May, 2019 Shared in June, 2019



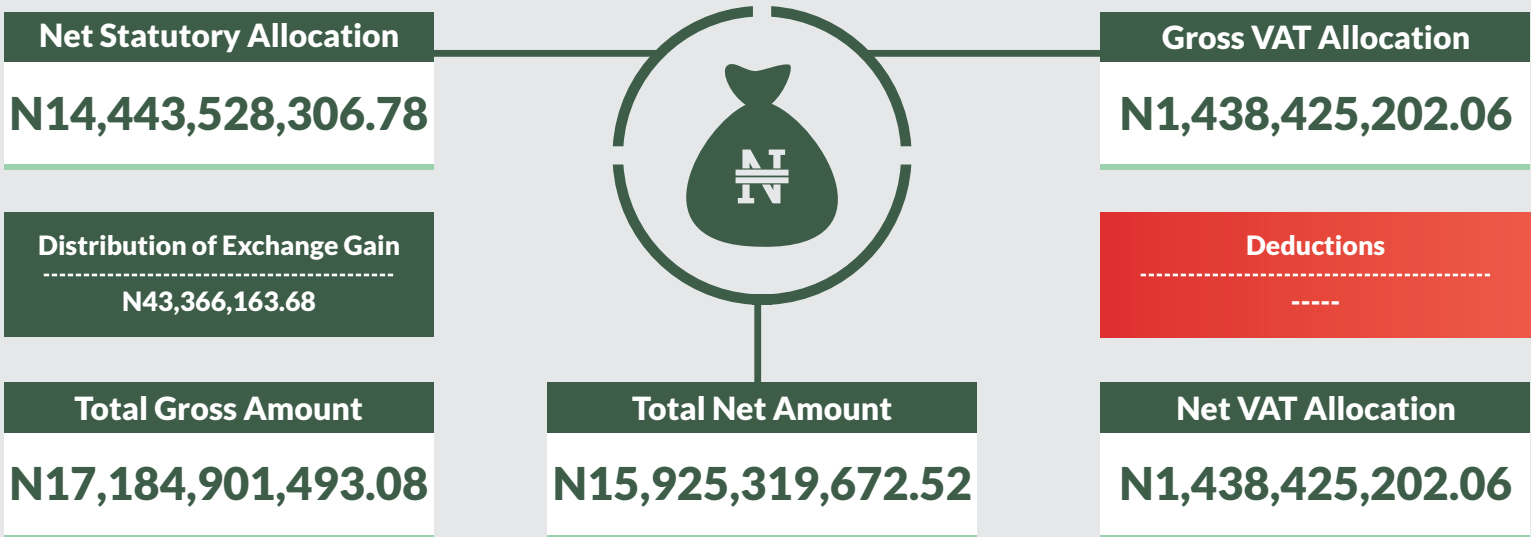
DELTA STATE

 **25**
No. of LGCs

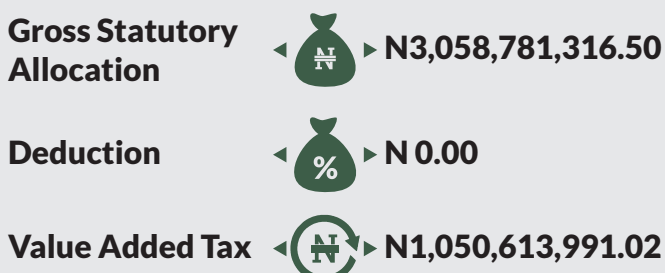
BENEFICIARIES



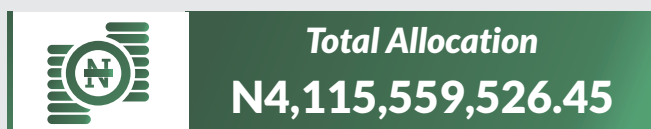
DEDUCTIONS



LGAs



Exchange Gain Difference = N6,164,218.94





Total Allocation

ANIOCHA NORTH



N142,033,219.03

ANIOCHA SOUTH



N154,201,136.87

BOMADI



N133,505,368.44

BURUTU



N185,562,546.76

ETHIOPE EAST



N172,256,318.63

ETHIOPE WEST



N175,572,642.79

IKA NORTH EAST



N181,892,970.25

IKA SOUTH



N172,042,725.69

ISOKO NORTH



N162,937,469.63

ISOKO SOUTH



N183,840,092.54

NDOKWA EAST



N152,395,916.61

NDOKWA WEST



N159,553,075.96

OKPE



N148,099,270.33

OSHIMILI NORTH



N144,724,733.45

OSHIMILI SOUTH



N156,422,136.54

PATANI



N130,006,694.45

SAPELE



N162,781,074.94

UDU



N166,761,514.41

*Total Allocation*

UGHELLI NORTH ▶

**N219,079,541.06**

UGHELLI SOUTH ▶

**N176,617,581.52**

UKWUANI ▶

**N142,390,168.51**

UVWIE ▶

**N166,007,323.12**

WARRI SOUTH ▶

**N204,197,220.57**

WARRI NORTH ▶

**N164,603,718.24**

WARRI SOUTH-WEST ▶

**N158,075,066.15**

Federation Account Allocation Committee (FAAC) June 2019 Disbursement


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





EBONYI STATE

 **13**
No. of LGCs


BENEFICIARIES

Gross Statutory Allocation
 **N3,209,875,228.22**


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

Gross Total
 **N3,209,875,228.22**

DEDUCTIONS

External Debt
 **N39,542,936.96**

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

Other Deductions (see Note)
 **N332,462,153.13**

Net Statutory Allocation
N2,837,870,138.12

Gross VAT Allocation
N988,675,568.27

Distribution of Exchange Gain

N6,468,711.43

Deductions

Total Gross Amount
N4,205,019,507.91

Total Net Amount
N3,833,014,417.82

Net VAT Allocation
N988,675,568.27


LGAs

Gross Statutory Allocation  **N1,765,854,506.34**

Deduction  **N (48,420,175.57)**











Value Added Tax  **N488,842,071.79**

Exchange Gain Difference =N3,558,644.00

Total Allocation
 **N2,209,835,046.56**



Total Allocation

ABAKALIKI	▶		N168,601,752.96
AFIKPO NORTH	▶		N160,769,727.76
AFIKPO SOUTH	▶		N161,892,863.01
EBONYI	▶		N155,014,863.28
EZZA NORTH	▶		N156,060,995.53
EZZA SOUTH	▶		N159,930,864.79
IKWO	▶		N187,634,652.13
ISHIELU	▶		N165,754,060.34
IVO	▶		N150,887,566.95
IZZI	▶		N205,964,718.37
OHAOZARA	▶		N162,265,266.17
OHAUKWU	▶		N179,221,048.43
ONICHA	▶		N195,836,666.85

Federation Account Allocation Committee (FAAC) June 2019 Disbursement

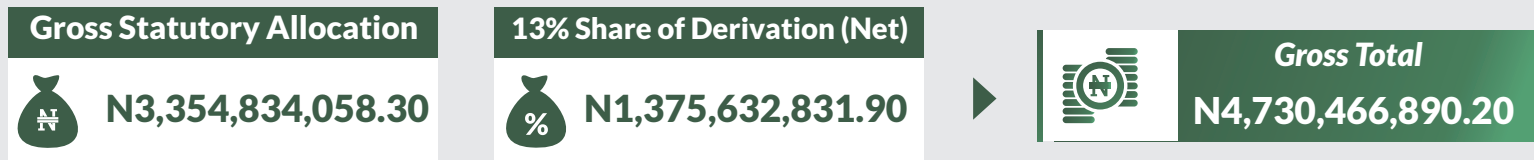
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of May, 2019 Shared in June, 2019



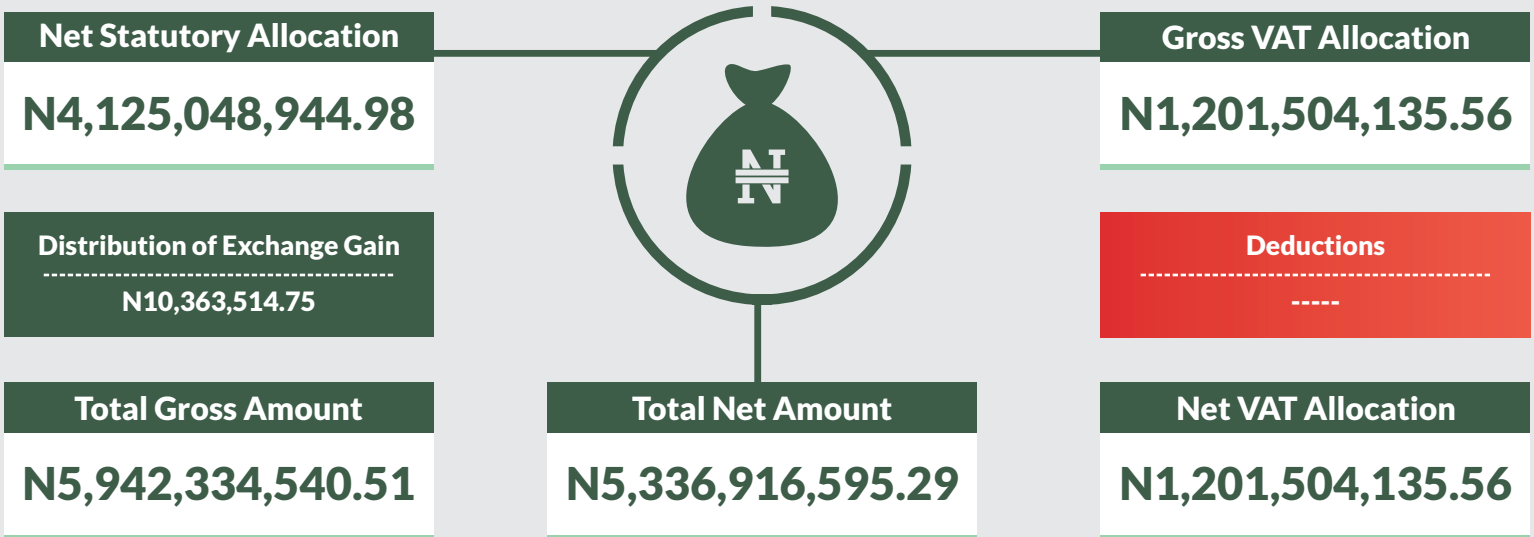
EDO STATE

 **18**
No. of LGCs

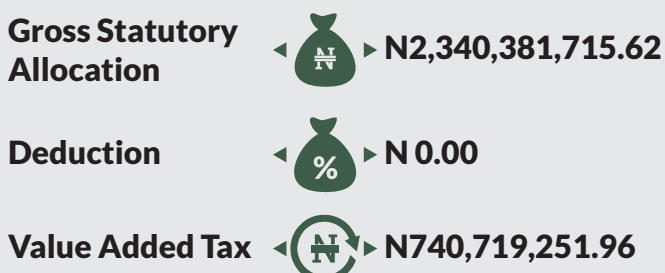
BENEFICIARIES



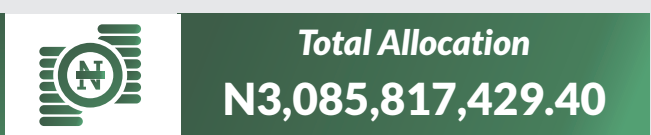
DEDUCTIONS



LGAs



Exchange Gain Difference =N4,716,461.82





Total Allocation

AKOKO EDO



N210,359,971.75

EGOR



N208,168,846.48

ESAN CENTRAL



N137,815,464.84

ESAN NORTH EAST



N141,916,635.00

ESAN SOUTH EAST



N166,426,230.98

ESAN WEST



N144,280,858.65

ETSAKO CENTRAL



N141,974,103.55

ETSAKO EAST



N163,107,190.95

ETSAKO WEST



N179,603,222.05

IGUEBEN



N132,444,807.48

IKPOBA OKHA



N227,004,310.92

OREDO



N232,266,488.09

ORHIONWON



N179,439,488.30

OVIA NORTH EAST



N170,826,474.34

OVIA SOUTH WEST



N181,433,891.46

OWAN EAST



N165,261,787.78

OWAN WEST



N138,216,177.02

UHUNMWODE



N165,271,479.73

Federation Account Allocation Committee (FAAC) June 2019 Disbursement


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




EKITI STATE

 **16**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,208,063,914.33**


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

Gross Total
 **N3,208,063,914.33**

DEDUCTIONS

External Debt
 **N96,788,194.02**

Contractual Obligation (ISPO)
 **N102,458,000.01**

Other Deductions (see Note)
 **N424,531,814.40**

Net Statutory Allocation
N2,584,285,905.90

Gross VAT Allocation
N1,012,812,058.87

Distribution of Exchange Gain
N6,465,061.18

Deductions


Total Gross Amount
N4,227,341,034.38

Total Net Amount
N3,603,563,025.95

Net VAT Allocation
N1,012,812,058.87

LGAs

Gross Statutory Allocation  **N1,858,347,954.62**

Deduction  **N 0.00**

Value Added Tax  **N575,040,703.06**

Exchange Gain Difference =N3,745,041.72

Total Allocation
 **N2,437,133,699.41**



Total Allocation

ADO EKITI	▶		N199,304,067.19
AIYEKIRE	▶		N150,842,765.32
EFON	▶		N140,783,143.71
EKITI EAST	▶		N148,276,178.05
EKITI SOUTH WEST	▶		N157,078,130.16
EKITI WEST	▶		N160,529,253.94
EMURE	▶		N132,403,833.77
IDO-OSI	▶		N160,777,426.50
IJERO	▶		N174,248,743.09
IKERE	▶		N151,723,320.27
IKOLE	▶		N161,651,811.09
ILEJEMEJI	▶		N114,996,221.34
IREPODUN/IFELODUN	▶		N144,895,211.39
ISE/ORUN	▶		N141,041,286.64
MOBA	▶		N151,378,066.24
OYE	▶		N147,204,240.70

Federation Account Allocation Committee (FAAC) June 2019 Disbursement

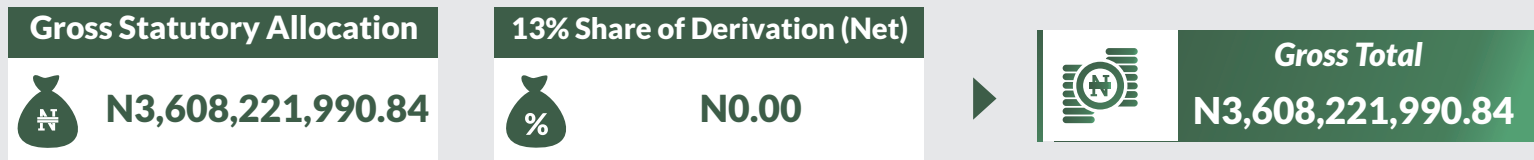
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of May, 2019 Shared in June, 2019



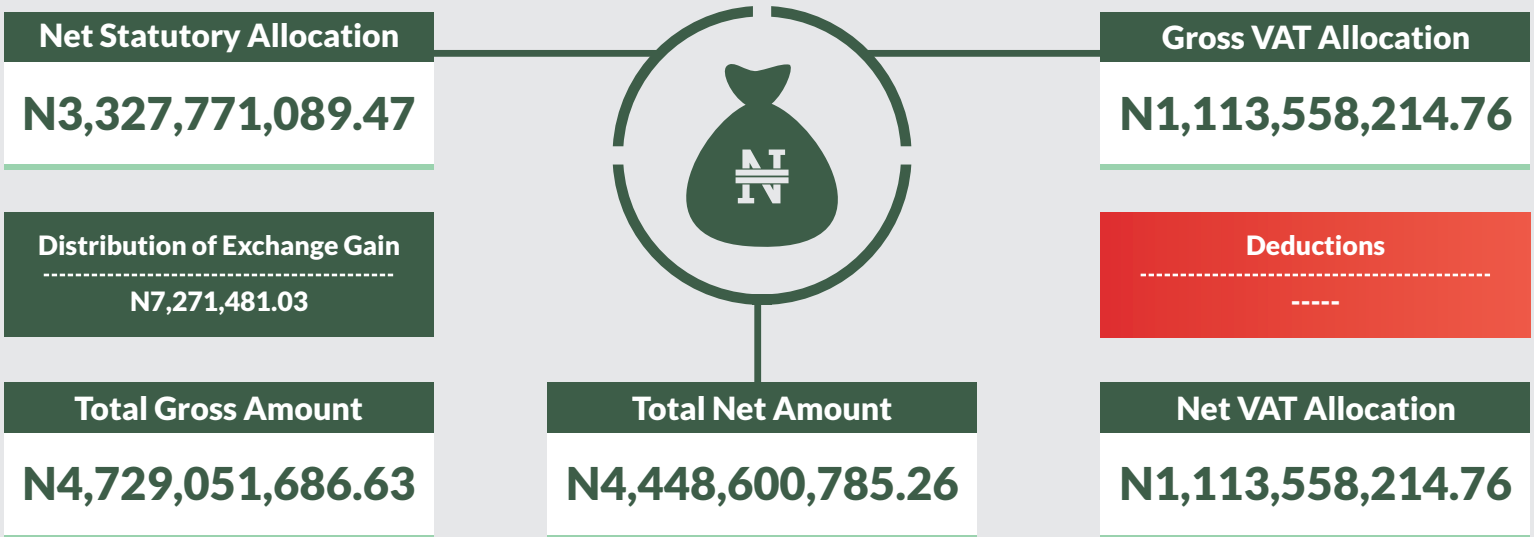
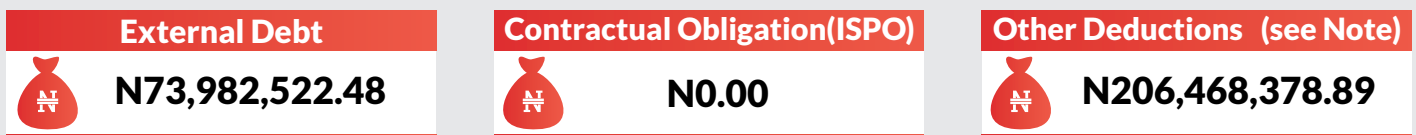
ENUGU STATE

 **17**
No. of LGCs

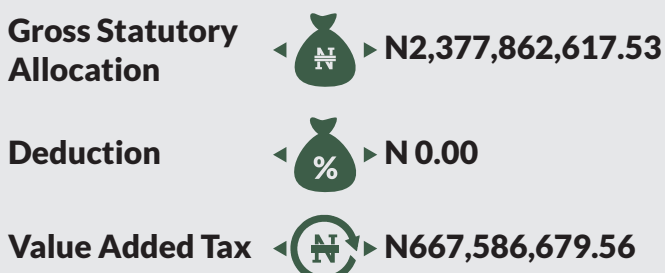
BENEFICIARIES



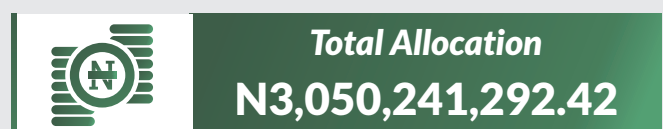
DEDUCTIONS



LGAs




Exchange Gain Difference =N4,791,995.33





Total Allocation

AGWU	▶		N180,576,140.49
ANINRI	▶		N153,454,495.52
ENUGU EAST	▶		N206,588,412.46
ENUGU NORTH	▶		N194,325,158.21
ENUGU SOUTH	▶		N185,777,434.33
EZEAGU	▶		N177,921,996.33
IGBO ETITI	▶		N182,322,307.74
IGBO EZE NORTH	▶		N197,846,838.65
IGBO EZE SOUTH	▶		N175,409,165.86
ISI UZO	▶		N166,445,697.35
NKANU EAST	▶		N172,597,974.52
NKANU WEST	▶		N168,466,387.21
NSUKKA	▶		N220,150,709.92
OJI RIVER	▶		N152,147,663.12
UDENU	▶		N168,732,763.64
UDI	▶		N190,682,587.88
UZO UWANI	▶		N156,795,559.17

Federation Account Allocation Committee (FAAC) June 2019 Disbursement

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



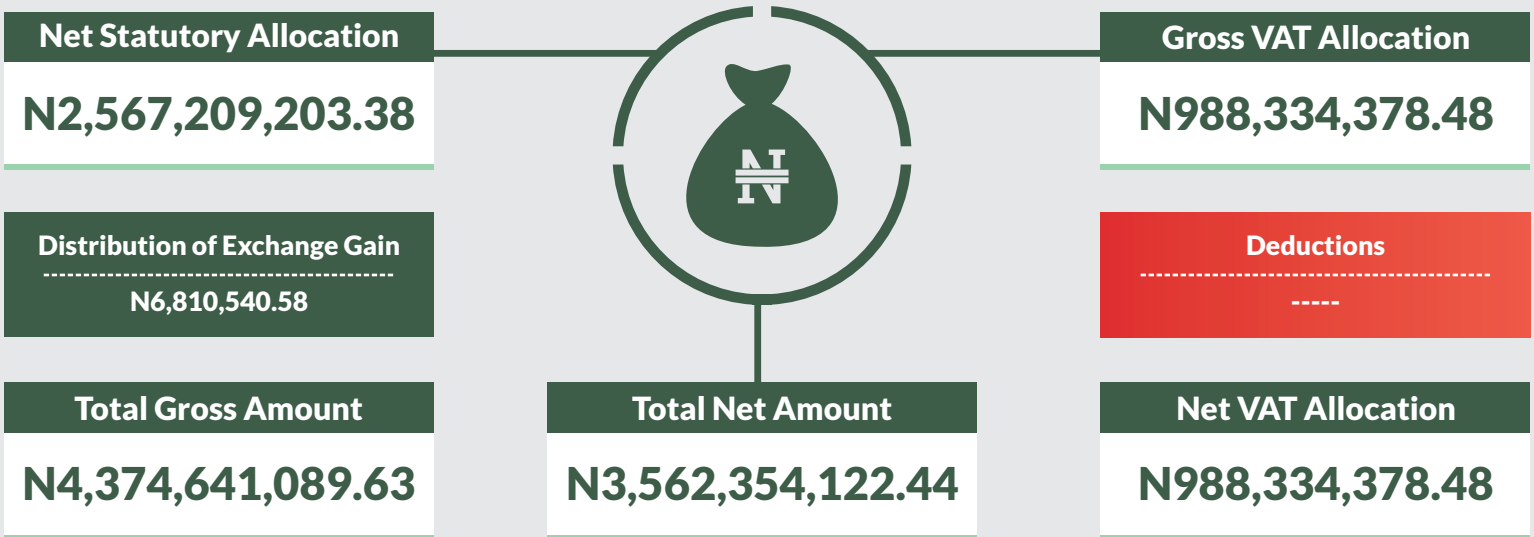
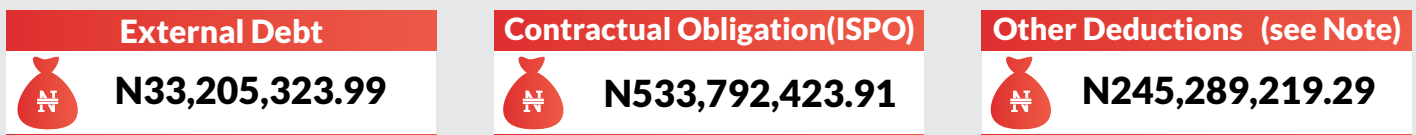
GOMBE STATE

 **11**
No. of LGCs

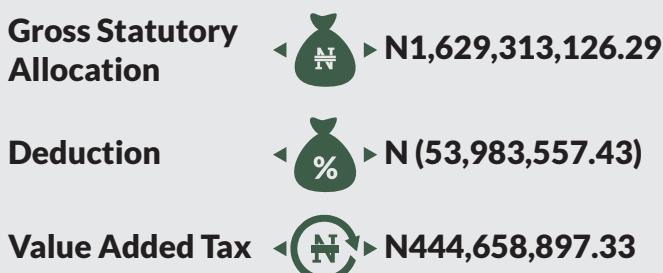
BENEFICIARIES



DEDUCTIONS



LGAs














Exchange Gain Difference = N3,283,478.55





Total Allocation

AKKO	▶		N240,798,354.61
BALANGA	▶		N177,567,787.73
BILLIRI	▶		N177,688,268.46
DUKKU	▶		N190,901,741.52
FUNAKAYE	▶		N188,858,621.44
GOMBE	▶		N204,790,613.48
KALTUNGO	▶		N160,047,333.47
KWAMI	▶		N172,957,447.81
NAFADA	▶		N156,298,287.91
SHOMGOM	▶		N150,787,499.14
YAMALTU/DEBA	▶		N202,575,989.16

Federation Account Allocation Committee (FAAC) June 2019 Disbursement

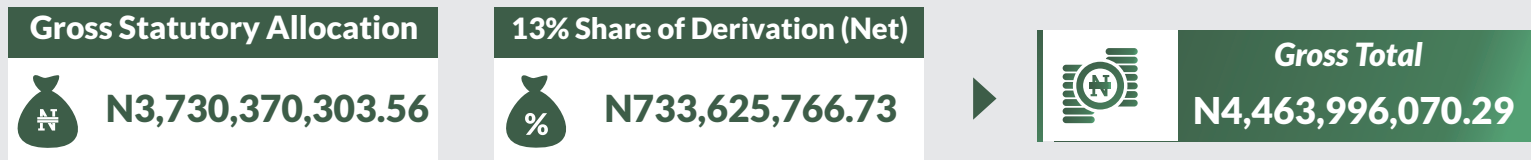
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of May, 2019 Shared in June, 2019



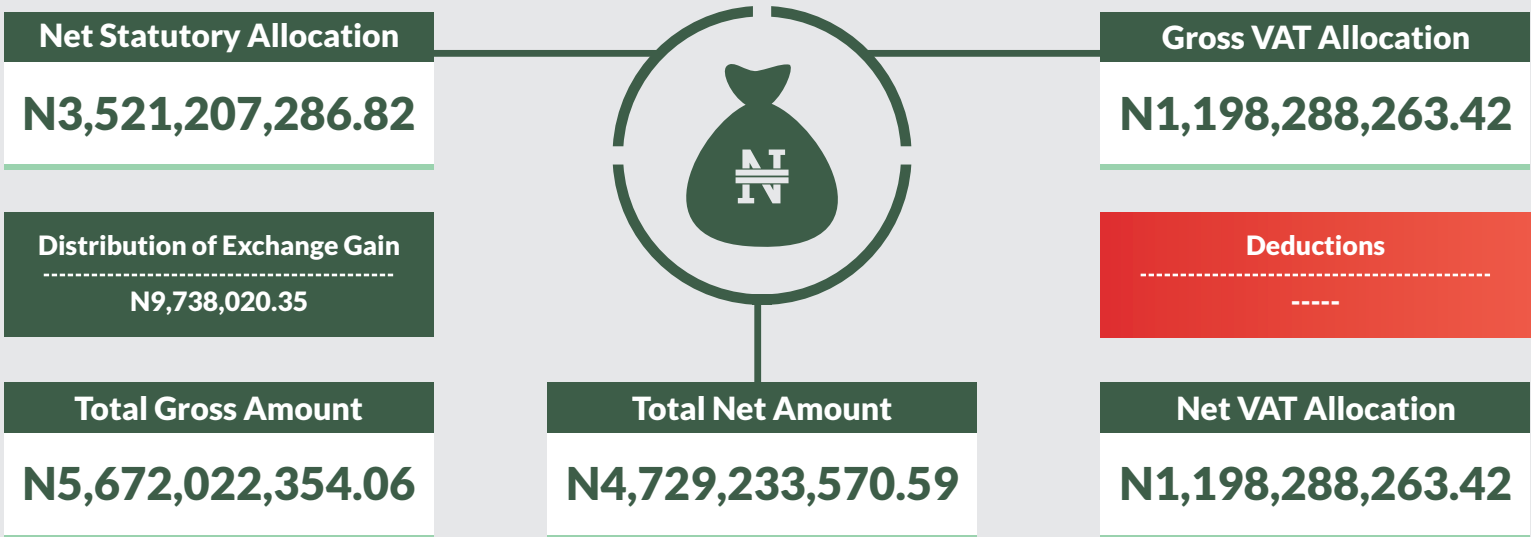
IMO STATE

 **27**
No. of LGCs

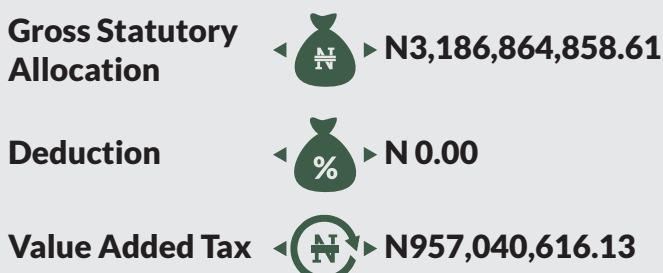
BENEFICIARIES



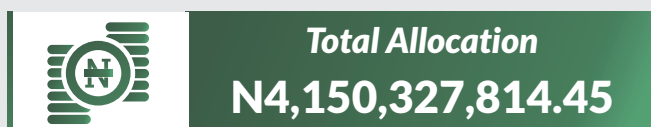
DEDUCTIONS



LGAs



Exchange Gain Difference = N6,422,339.71





Total Allocation

ABOH MBAISE



N167,394,958.26

AHIAZU MBAISE



N157,938,972.24

EHIME MBANO



N145,061,469.75

EZINIHITTE MBAISE



N154,769,462.08

IDEATO NORTH



N162,733,962.65

IDEATO SOUTH



N163,270,237.02

IHITTE UBOMA



N146,958,963.19

IKEDURU



N155,873,197.81

ISIALA MBANO



N174,703,767.95

ISU



N156,367,671.15

MBAITOLI



N189,883,969.16

NGOR/OKPALA



N161,702,442.86

NJABA



N148,468,062.48

NKWANGELE



N144,153,624.87

NKWERRE



N128,425,032.74

OBOWO



N139,578,214.74

OGUTA



N159,978,258.80

OHAJI/EGBEMA



N173,295,844.71



Total Allocation

OKIGWE	▶		N152,703,631.61
ONUIMO	▶		N136,963,301.89
ORLU	▶		N150,802,373.46
ORSU	▶		N145,909,027.45
ORU	▶		N141,598,070.78
ORU WEST	▶		N145,785,090.93
OWERRI MUNICIPAL	▶		N147,563,295.24
OWERRI NORTH	▶		N158,517,331.90
OWERRI WEST	▶		N139,927,578.75

Federation Account Allocation Committee (FAAC) June 2019 Disbursement

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



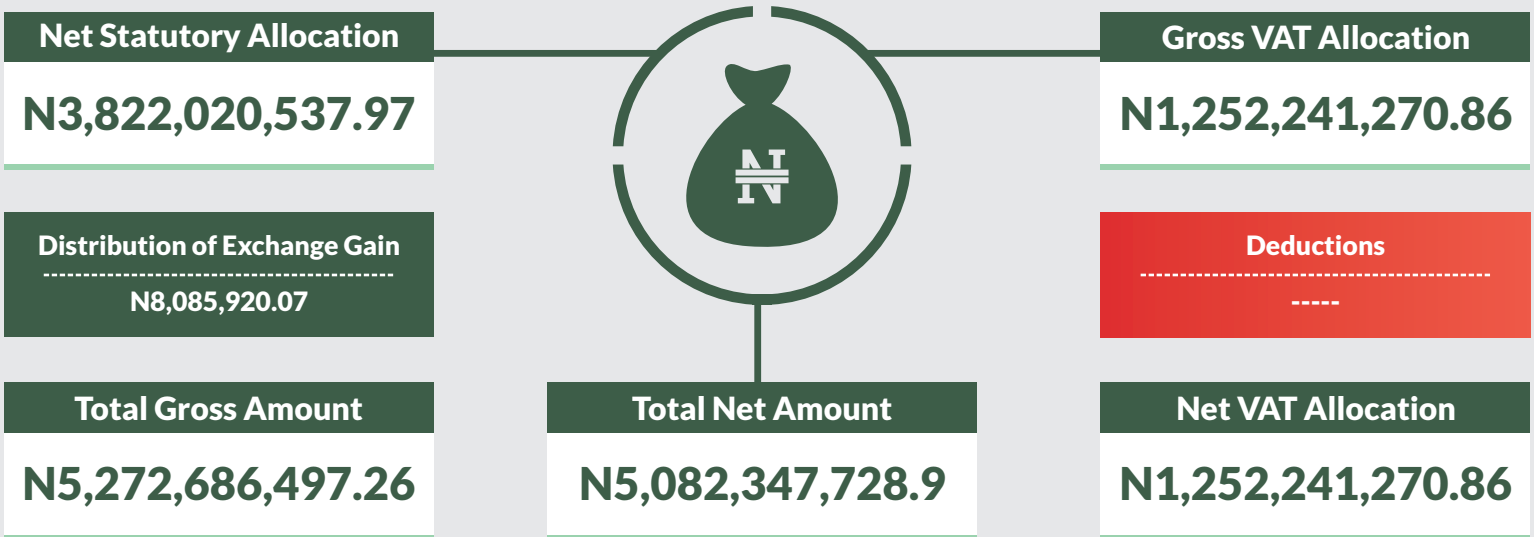
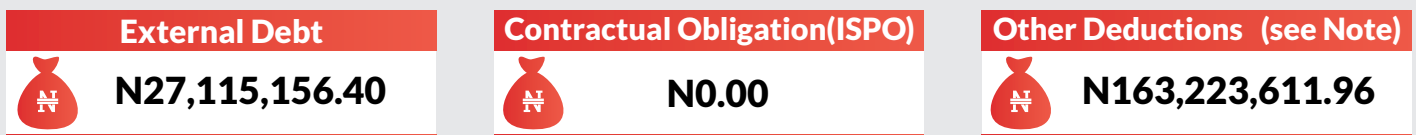
JIGAWA STATE

 **27**
No. of LGCs

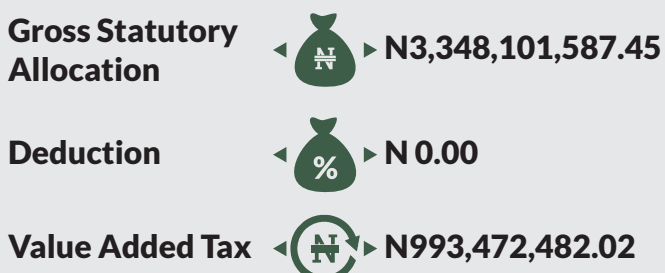
BENEFICIARIES



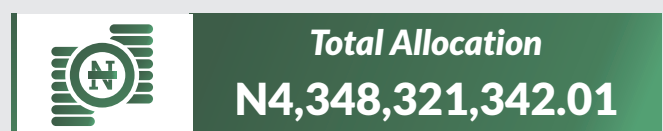
DEDUCTIONS



LGAs



Exchange Gain Difference =N6,747,272.55













Total Allocation

AUYO	▶		N147,400,954.18
BABURA	▶		N173,872,665.36
BIRNIN KUDU	▶		N214,138,370.50
BIRNIWA	▶		N160,630,775.38
GAGARAWA	▶		N138,087,796.31
BUJI	▶		N137,348,510.18
DUTSE	▶		N191,367,502.48
GARKI	▶		N160,350,528.24
GUMEL	▶		N141,469,846.16
GURI	▶		N148,216,750.14
GWARAM	▶		N205,295,510.65
GWIWA	▶		N152,223,689.21
HADEJIA	▶		N132,344,440.01
JAHUN	▶		N179,219,646.65
KAFIN HAUSA	▶		N199,561,628.47
KAUGAMA	▶		N147,338,729.06
KAZAURE	▶		N156,499,465.25
KIRI-KASAMMA	▶		N163,953,341.36



Total Allocation

KIYAWA	▶		N166,658,860.59
MAIGATARI	▶		N168,297,141.81
MALAM MADORI	▶		N158,668,885.73
MIGA	▶		N146,049,364.13
RINGIM	▶		N176,337,129.62
RONI	▶		N131,822,389.65
SULE TAKARKAR	▶		N161,778,959.05
TAURA	▶		N150,326,802.26
YANKWASHI	▶		N139,061,659.59

Federation Account Allocation Committee (FAAC) June 2019 Disbursement

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



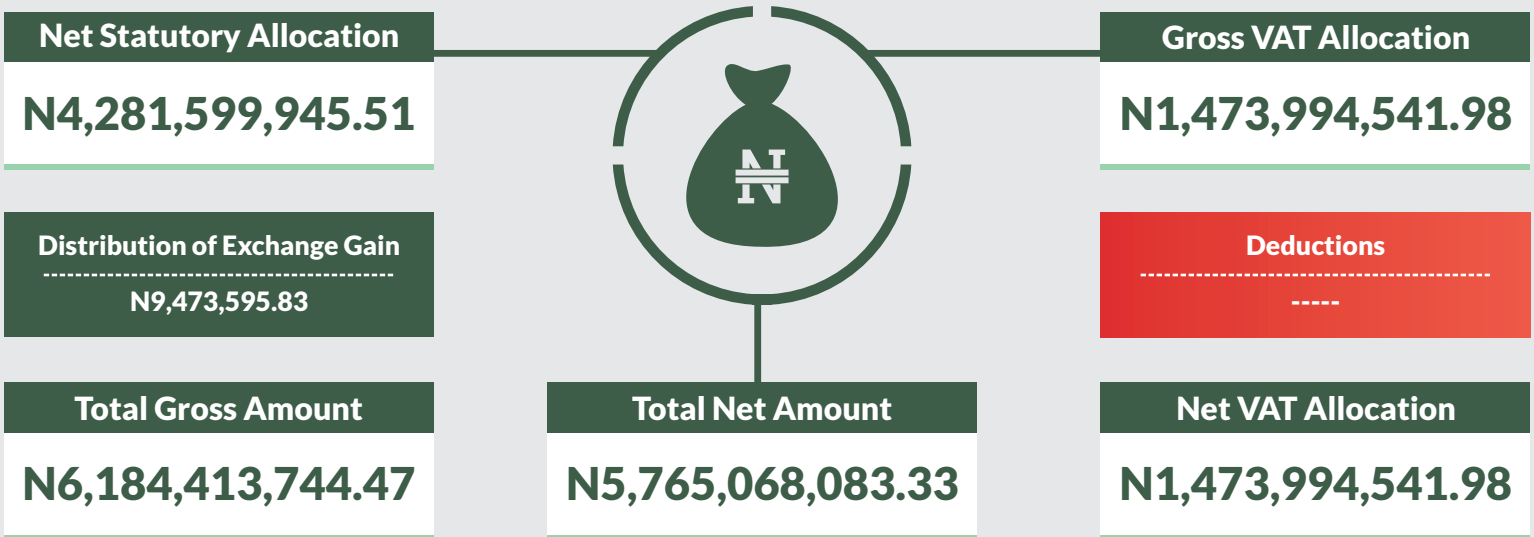
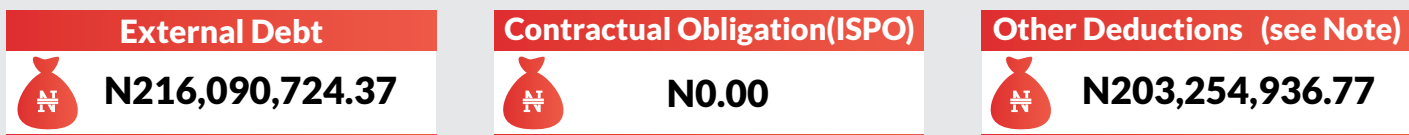
KADUNA STATE

 **23**
No. of LGCs

BENEFICIARIES




DEDUCTIONS




LGAs

Gross Statutory Allocation  **N3,765,257,266.95**

Deduction  **N 0.00**

Value Added Tax  **N1,050,692,769.75**

Exchange Gain Difference = N7,587,946.88

 **Total Allocation**
N4,823,537,983.58



Total Allocation

BIRNIN GWARI	▶		N245,683,153.91
CHIKUN	▶		N257,978,338.95
GIWA	▶		N216,465,541.79
GWAGWADA	▶		N164,078,288.45
IGABI	▶		N272,462,617.26
IKARA	▶		N183,653,125.85
JABA	▶		N162,339,326.67
JEMAA	▶		N213,381,912.49
KACHIA	▶		N227,902,595.55
KADUNA NORTH	▶		N226,468,424.09
KADUNA SOUTH	▶		N241,649,327.39
KAGARKO	▶		N204,060,375.35
KAURA	▶		N181,248,609.95
KAURU	▶		N181,320,843.71
KUBAU	▶		N212,452,847.32
KUDAN	▶		N164,345,660.52
LERE	▶		N229,333,853.81
MAKARFI	▶		N156,681,931.83



Total Allocation

SABON GARI	▶		N205,851,540.64
SANGA	▶		N169,678,996.17
SOBA	▶		N217,223,519.03
ZANGON KATAF	▶		N239,109,753.01
ZARIA	▶		N250,167,399.83

Federation Account Allocation Committee (FAAC) June 2019 Disbursement

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



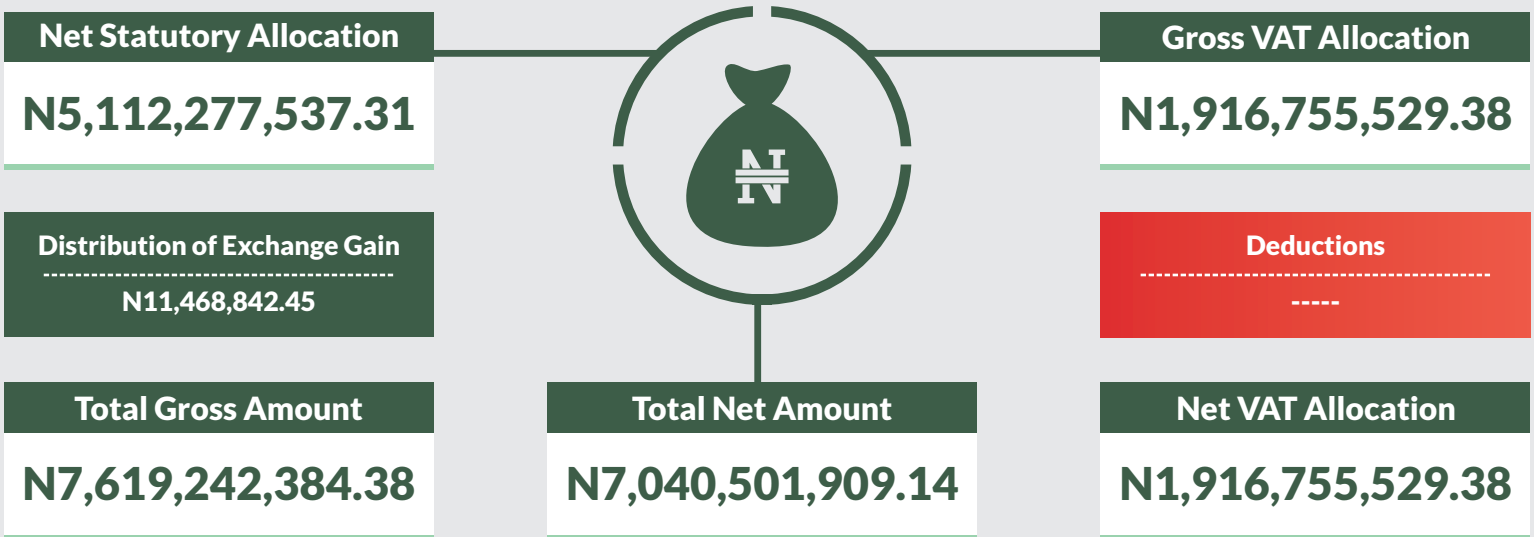
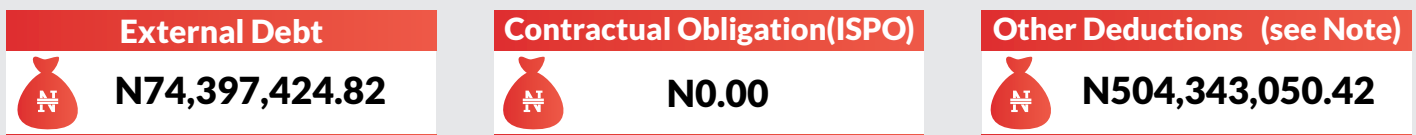
KANO STATE

 **44**
No. of LGCs

BENEFICIARIES



DEDUCTIONS




LGAs

Gross Statutory Allocation  **N5,994,612,273.10**

Deduction  **N 0.00**

Value Added Tax  **N1,835,562,222.82**

Exchange Gain Difference = N12,080,661.77

 **Total Allocation**
N7,842,255,157.69



Total Allocation

AJINGI



N162,799,050.52

ALBASU



N167,041,972.44

BAGWAI



N153,731,254.14

BEBEJI



N165,567,197.57

BICHI



N199,013,828.93

BUNKURE



N159,863,998.57

DALA



N253,490,594.50

DANBATTI



N174,822,709.28

DAWAKIN KUDU



N186,171,187.01

DAWAKIN TOFA



N188,906,208.78

DOGUWA



N170,897,173.33

FAGGE



N171,841,178.12

GABASAWA



N178,668,796.16

GARKO



N160,124,967.97

GARUN MALLAM



N155,947,484.01

GAYA



N172,277,506.37

GEZAWA



N197,177,128.12

GWALE



N233,705,214.78



Total Allocation

GWARZO



N163,591,515.64

KABO



N156,749,041.58

KANO MUNICIPAL



N227,695,181.91

KARAYE



N152,169,129.84

KIBIYA



N152,877,368.25

KIRU



N196,685,662.69

KUMBOTSO



N202,374,346.18

KUNCHI



N152,167,083.65

KURA



N152,305,465.32

MADOBI



N151,796,609.21

MAKODA



N179,870,015.05

MINJIBIR



N180,283,304.20

NASSARAWA



N310,719,030.26

RANO



N156,463,029.30

RIMIN GADO



N152,096,818.35

ROGO



N184,947,200.32

SHANONO



N153,387,298.17

SUMAILA



N193,238,352.47

*Total Allocation*

TAKAI ▶

**N171,238,604.51**

TARAUNI ▶

**N177,865,496.87**

TOFA ▶

**N139,522,003.39**

TSANYAWA ▶

**N155,073,395.49**

TUDUN WADA ▶

**N188,183,449.19**

UNGOGO ▶

**N223,330,663.29**

WARAWA ▶

**N145,888,099.43**

WUDIL ▶

**N169,689,542.53**

Federation Account Allocation Committee (FAAC) June 2019 Disbursement

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



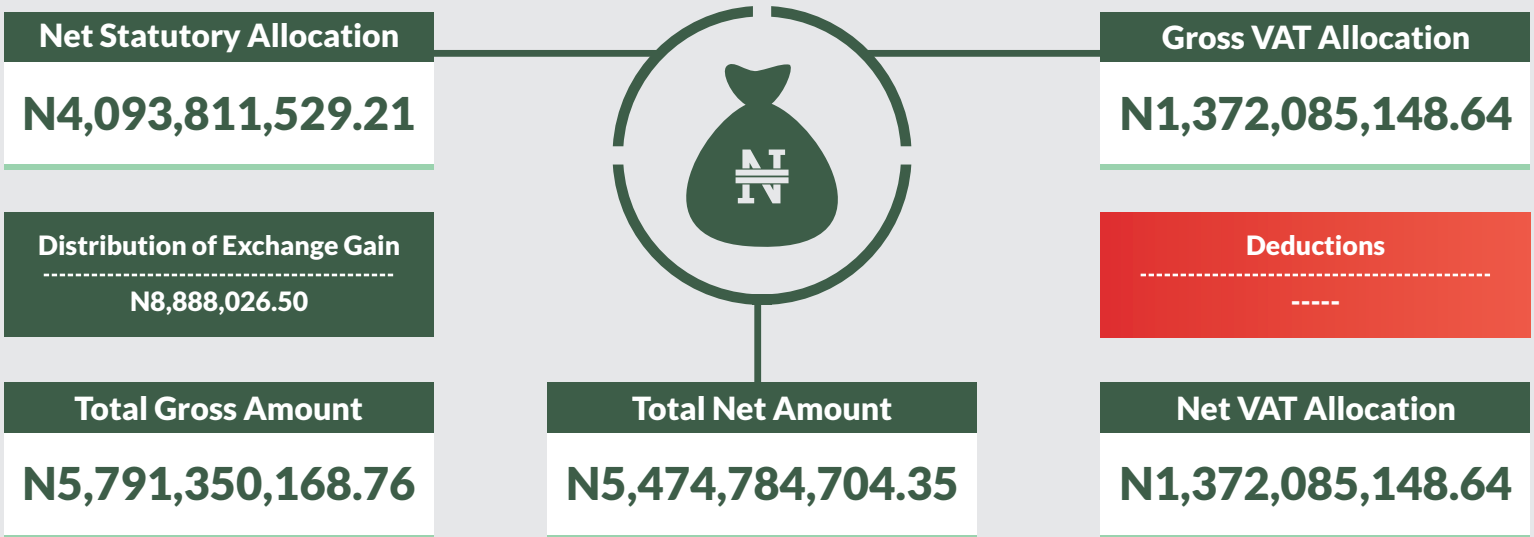
KATSINA STATE

 **34**
No. of LGCs

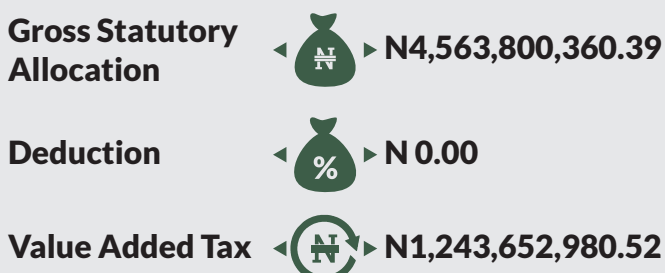
BENEFICIARIES



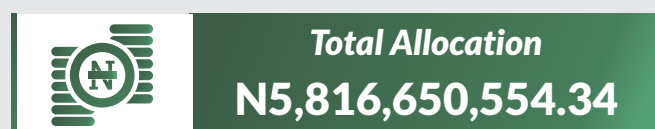
DEDUCTIONS



LGAs



Exchange Gain Difference =N9,197,213.43






Total Allocation

BAKORI	▶		N167,195,879.19
BATAGARAWA	▶		N173,929,473.25
BATSARI	▶		N187,784,676.15
BAURE	▶		N177,645,866.62
BINDAWA	▶		N165,174,928.42
CHARANCHI	▶		N155,641,886.15
DAN-MUSA	▶		N154,199,462.33
DANDUME	▶		N165,288,994.06
DANJA	▶		N155,643,861.64
DAURA	▶		N188,074,512.98
DUTSI	▶		N154,604,131.42
DUTSINMA	▶		N171,914,362.82
FASKARI	▶		N186,096,951.79
FUNTUA	▶		N188,024,156.14
INGAWA	▶		N165,073,350.79
JIBIA	▶		N181,343,307.75
KAFUR	▶		N188,567,910.45
KAITA	▶		N180,759,110.19



Total Allocation

KANKARA	▶		N199,303,454.50
KANKIA	▶		N160,086,041.08
KATSINA	▶		N220,079,950.78
KURFI	▶		N153,620,624.99
KUSADA	▶		N145,518,932.77
MAIADUA	▶		N178,127,138.69
MALUMFASHI	▶		N176,043,375.06
MANI	▶		N168,462,545.60
MASHI	▶		N 170,926,968.62
MATAZU	▶		N145,328,404.12
MUSAWA	▶		N171,875,083.11
RIMI	▶		N157,251,816.33
SABUWA	▶		N160,291,615.15
SAFANA	▶		N173,184,624.04
SANDAMU	▶		N165,430,723.88
ZANGO	▶		N164,156,433.50

Federation Account Allocation Committee (FAAC) June 2019 Disbursement

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



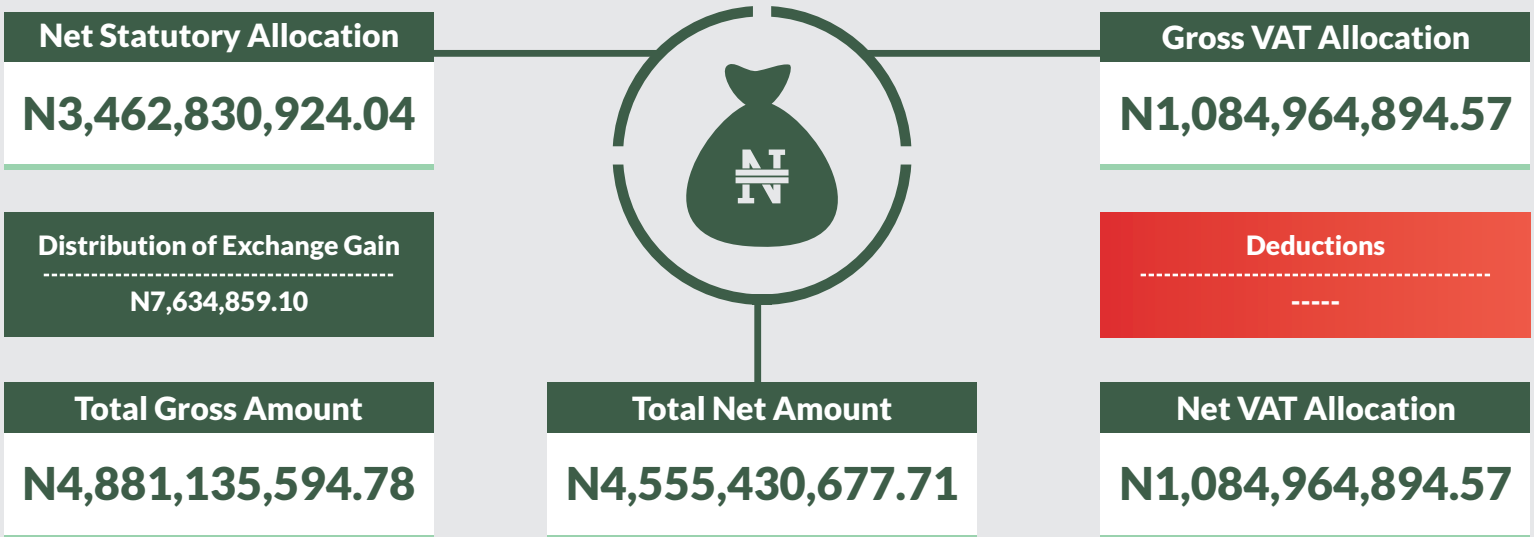
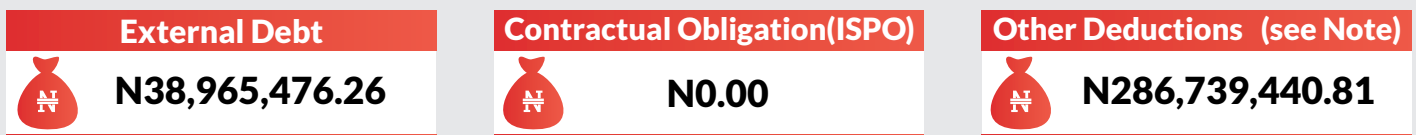
KEBBI STATE

 **21**
No. of LGCs

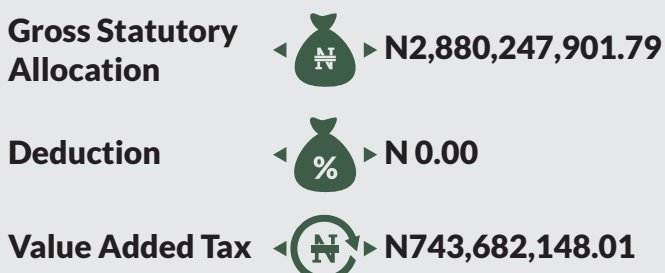
BENEFICIARIES



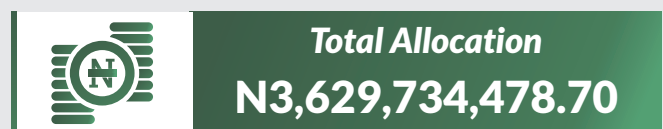
DEDUCTIONS



LGAs



Exchange Gain Difference =N5,804,428.90





Total Allocation

ALIERU	▶		N131,734,550.09
AREWA	▶		N206,184,260.30
ARGUNGU	▶		N180,495,108.62
AUGIE	▶		N149,740,519.66
BAGUDO	▶		N197,889,903.21
BIRNIN -KEBBI	▶		N235,110,890.50
BUNZA	▶		N162,956,411.89
DANDI KAMBA	▶		N172,821,387.72
DANKO /WASAGU	▶		N215,605,777.05
FAKAI	▶		N152,398,396.78
GWANDU	▶		N161,415,992.53
JEGA	▶		N177,703,727.21
KALGO	▶		N146,030,647.67
KOKO/BESSE	▶		N168,458,825.82
MAIYAMA	▶		N190,951,465.44
NGASKI	▶		N156,440,579.06
SAKABA	▶		N151,969,602.44
SHANGA	▶		N159,418,672.34



Total Allocation

SURU	▶		N187,656,140.67
YAURI	▶		N148,449,011.35
ZURU	▶		N176,302,608.37

Federation Account Allocation Committee (FAAC) June 2019 Disbursement


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




KOGI STATE

 **21**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,965,453,303.03**


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

Gross Total
 **N3,965,453,303.03**

DEDUCTIONS

External Debt
 **N27,649,103.50**

Contractual Obligation (ISPO)
 **N117,593,824.10**

Other Deductions (see Note)
 **N440,272,884.07**

Net Statutory Allocation
N3,379,937,491.36

Gross VAT Allocation
N1,090,567,864.27

Distribution of Exchange Gain

N7,991,392.59

Deductions

Total Gross Amount
N5,064,012,559.89

Total Net Amount
N4,478,496,748.22

Net VAT Allocation
N1,090,567,864.27

LGAs

Gross Statutory Allocation  **N2,976,947,180.39**

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

Value Added Tax  **N747,424,428.69**

Exchange Gain Difference = N5,999,302.43

Total Allocation
 **N3,640,398,316.00**



Total Allocation

ADAVI



N184,410,939.34

AJAOKUTA



N160,951,229.14

ANKPA



N206,762,831.64

BASSA



N162,215,123.49

DEKINA



N220,010,736.29

IBAJI



N169,640,203.06

IDAH



N143,317,906.41

IGALAMELA



N168,816,986.00

IJUMU



N163,990,529.45

KABBA/BUNU



N173,705,915.89

KOGI



N154,287,923.77

KOTON KARFE



N195,278,919.58

MOPA-MURO



N128,928,359.69

OFU



N188,542,703.86

OGORI/MAGONGO



N125,488,881.65

OKEHI



N184,217,775.93

OKENE



N230,952,112.99

OLAMABORO



N172,886,180.68



Total Allocation

OMALA



N161,396,070.07

YAGBA EAST



N174,184,062.37

YAGBA WEST



N170,412,924.70

Federation Account Allocation Committee (FAAC) June 2019 Disbursement

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



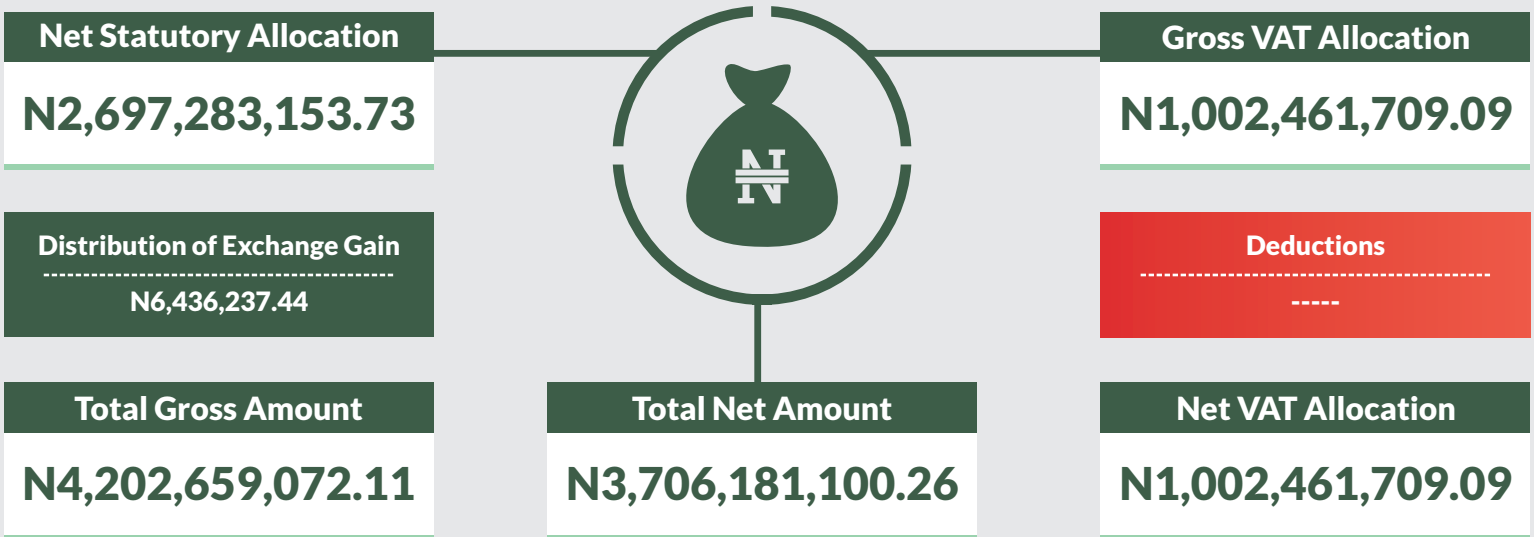
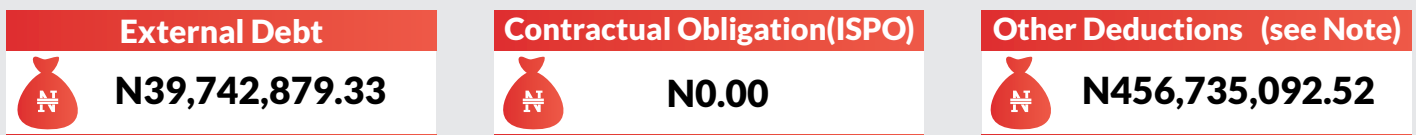
KWARA STATE

 **16**
No. of LGCs

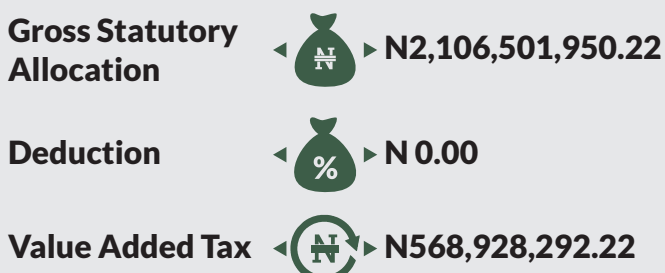
BENEFICIARIES



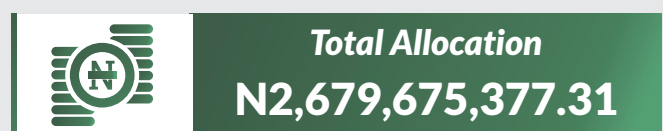
DEDUCTIONS



LGAs



Exchange Gain Difference =N4,245,134.87





Total Allocation

ASA	▶		N155,084,109.95
BARUTEN	▶		N 239,577,446.24
EDU	▶		N192,412,255.75
EKITI	▶		N121,402,016.63
IFELODUN	▶		N201,416,133.07
ILORIN EAST	▶		N178,603,039.86
ILORIN SOUTH	▶		N180,435,170.24
ILORIN WEST	▶		N217,564,964.51
IREPODUN	▶		N155,130,021.48
KAI AMA	▶		N192,676,905.43
MORO	▶		N158,545,060.17
OFFA	▶		N142,989,626.77
OKE-ERO	▶		N122,246,797.53
OSIN	▶		N122,012,662.35
OYUN	▶		N137,895,217.94
PATEGI	▶		N161,683,949.39

Federation Account Allocation Committee (FAAC) June 2019 Disbursement

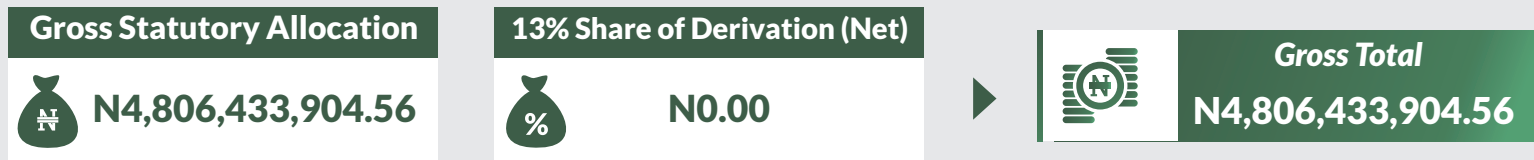
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of May, 2019 Shared in June, 2019



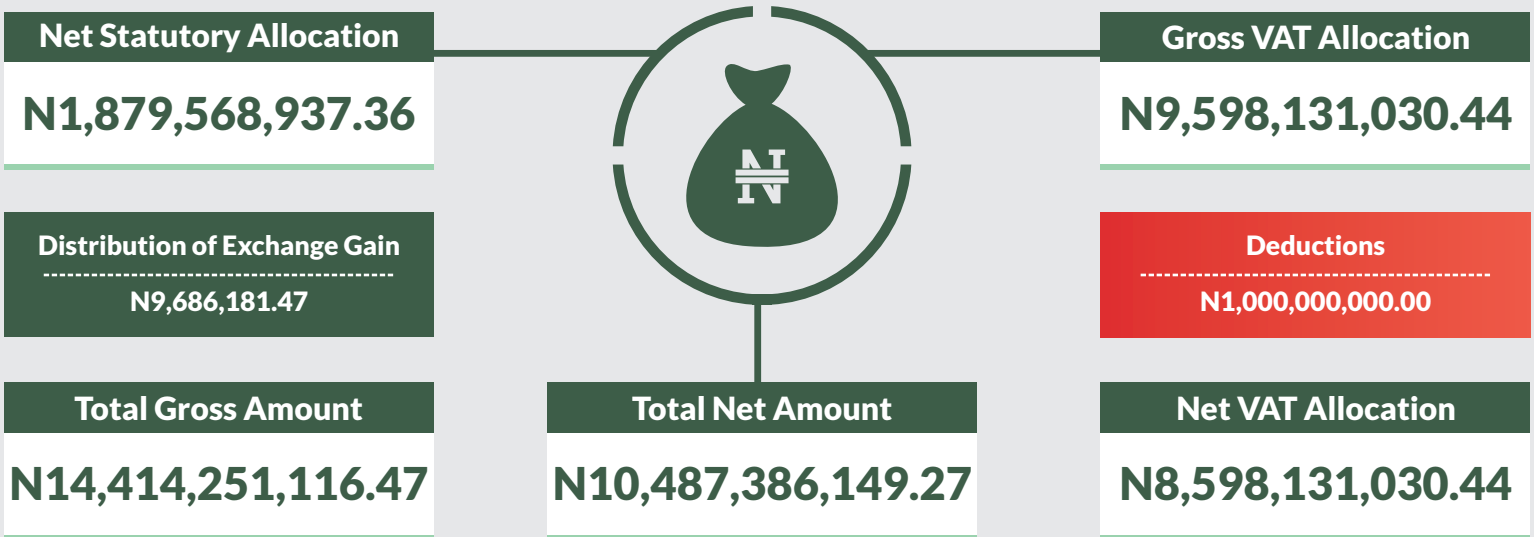
LAGOS STATE

 **20**
No. of LGCs

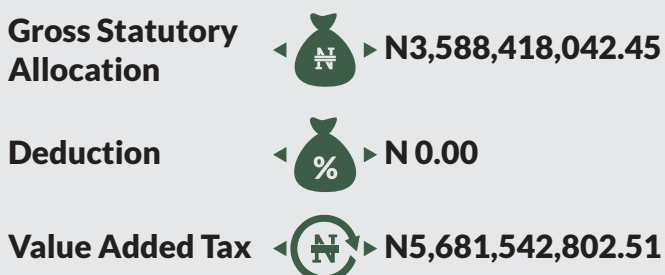
BENEFICIARIES



DEDUCTIONS



LGAs



Exchange Gain Difference = N7,231,571.06





Total Allocation

AGEGE



N465,656,812.88

AJEROMI/IFELODUN



N534,515,482.59

ALIMOSHO



N722,620,424.99

AMOWO-ODOFIN



N420,418,031.39

APAPA



N389,326,957.80

BADAGRY



N405,685,468.68

EPE



N389,821,057.07

ETI-OSA



N424,104,768.96

IBEJU-LEKKI



N360,313,624.11

IFAKO/IJAYE



N456,020,332.48

IKEJA



N423,653,339.18

IKORODU



N497,064,015.71

KOSOFE



N523,963,231.28

LAGOS ISLAND



N385,761,128.07

LAGOS MAINLAND



N418,940,681.91

MUSHIN



N515,317,303.09

OJO



N506,182,425.11

OSHODI/ISOLO



N512,429,220.22



Total Allocation

SOMOLU



N446,829,054.34

SURULERE



N478,569,056.18

Federation Account Allocation Committee (FAAC) June 2019 Disbursement


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




NASARAWA STATE

 **13**
No. of LGCs


BENEFICIARIES

Gross Statutory Allocation
 **N3,308,743,388.71**


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

Gross Total
 **N3,308,743,388.71**

DEDUCTIONS

External Debt
 **N31,079,742.06**

Contractual Obligation (ISPO)
 **N226,360,533.0**

Other Deductions (see Note)
 **N124,304,116.61**

Net Statutory Allocation
N2,926,998,996.99

Gross VAT Allocation
N983,601,042.03

Distribution of Exchange Gain

N6,667,955.81

Deductions

Total Gross Amount
N4,299,012,386.55

Total Net Amount
N3,917,267,994.83

Net VAT Allocation
N983,601,042.03

LGAs

Gross Statutory Allocation  **N1,879,362,804.42**

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








Value Added Tax  **N481,825,295.76**

Exchange Gain Difference =N3,787,391.97

Total Allocation
 **N2,325,737,364.90**



Total Allocation

AKWANGA	▶		N156,318,592.49
AWE	▶		N172,096,072.46
DOMA	▶		N177,533,251.43
KARU	▶		N208,460,406.93
KEANA	▶		N150,241,957.42
KEFFI	▶		N144,046,587.23
KOKONA	▶		N161,601,774.71
LAFIA	▶		N252,098,036.36
NASARAWA	▶		N226,342,858.66
NASARAWA EGGON	▶		N178,859,289.75
OBI	▶		N172,659,750.79
TOTO	▶		N178,994,309.55
WAMBA	▶		N146,484,477.13

Federation Account Allocation Committee (FAAC) June 2019 Disbursement

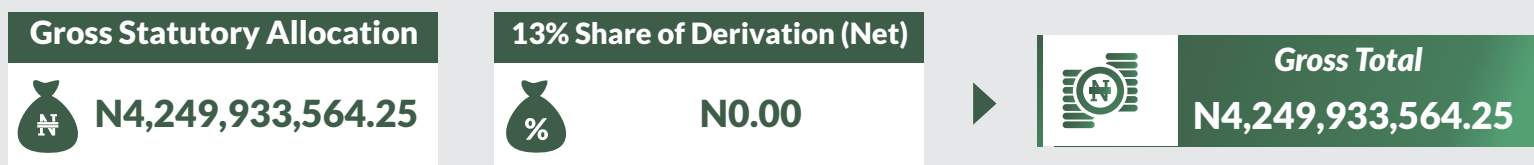
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of May, 2019 Shared in June, 2019



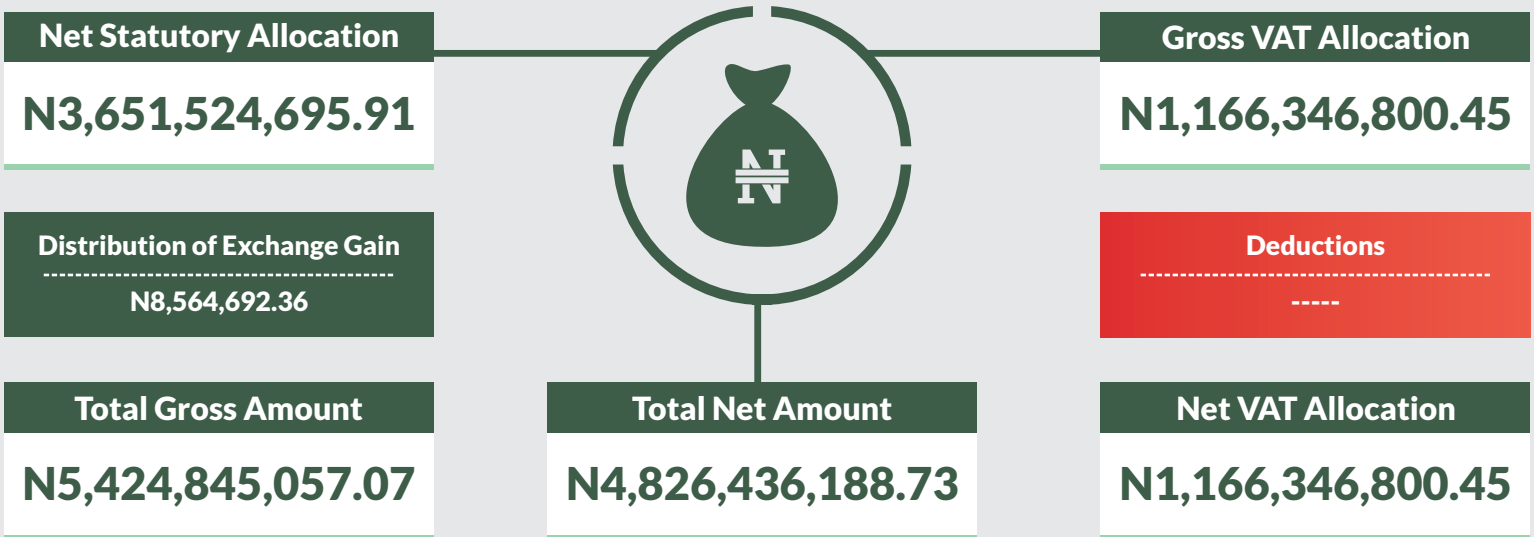
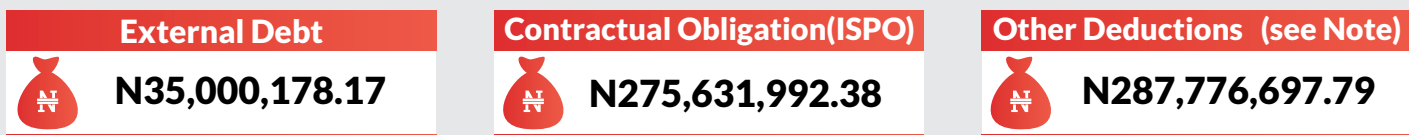
NIGER STATE

 **25**
No. of LGCs

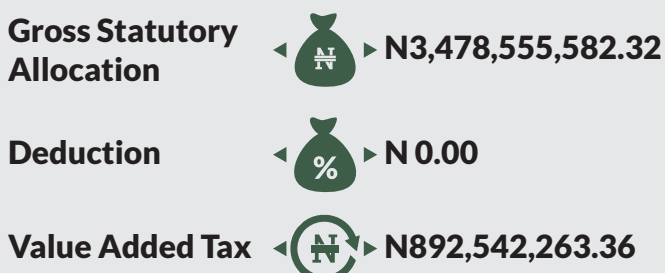
BENEFICIARIES



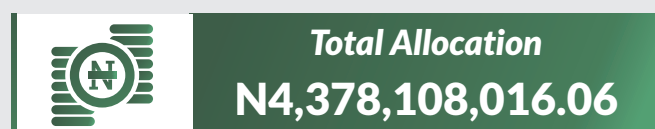
DEDUCTIONS



LGAs



Exchange Gain Difference = N7,010,170.38












Total Allocation

AGAIE	▶		N163,363,980.35
AGWARA	▶		N139,227,616.78
BIDA	▶		N165,444,049.20
BORGU	▶		N244,198,423.90
BOSSO	▶		N159,389,260.88
EDATI	▶		N167,011,679.16
GBAKO	▶		N157,558,760.04
GURARA	▶		N141,531,288.25
KATCHA	▶		N152,705,981.41
KONTAGORA	▶		N167,125,524.13
LAPAI	▶		N160,847,999.85
LAVUN	▶		N189,604,068.08
MAGAMA	▶		N191,083,175.06
MARIGA	▶		N208,922,710.50
MASHEGU	▶		N240,717,851.93
MINNA	▶		N166,107,497.67
MOKWA	▶		N214,855,202.63
MUYA	▶		N148,017,118.96



Total Allocation

PAIKORO	▶		N169,782,450.06
RAFI	▶		N192,182,166.63
RIJAU	▶		N182,564,669.64
SHIRORO	▶		N213,629,248.24
SULEJA	▶		N165,975,966.21
TAFA	▶		N132,328,775.17
WUSHISHI	▶		N143,932,551.34

Federation Account Allocation Committee (FAAC) June 2019 Disbursement

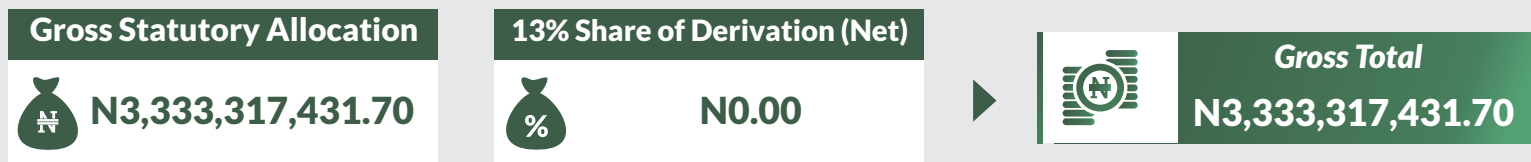
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of May, 2019 Shared in June, 2019



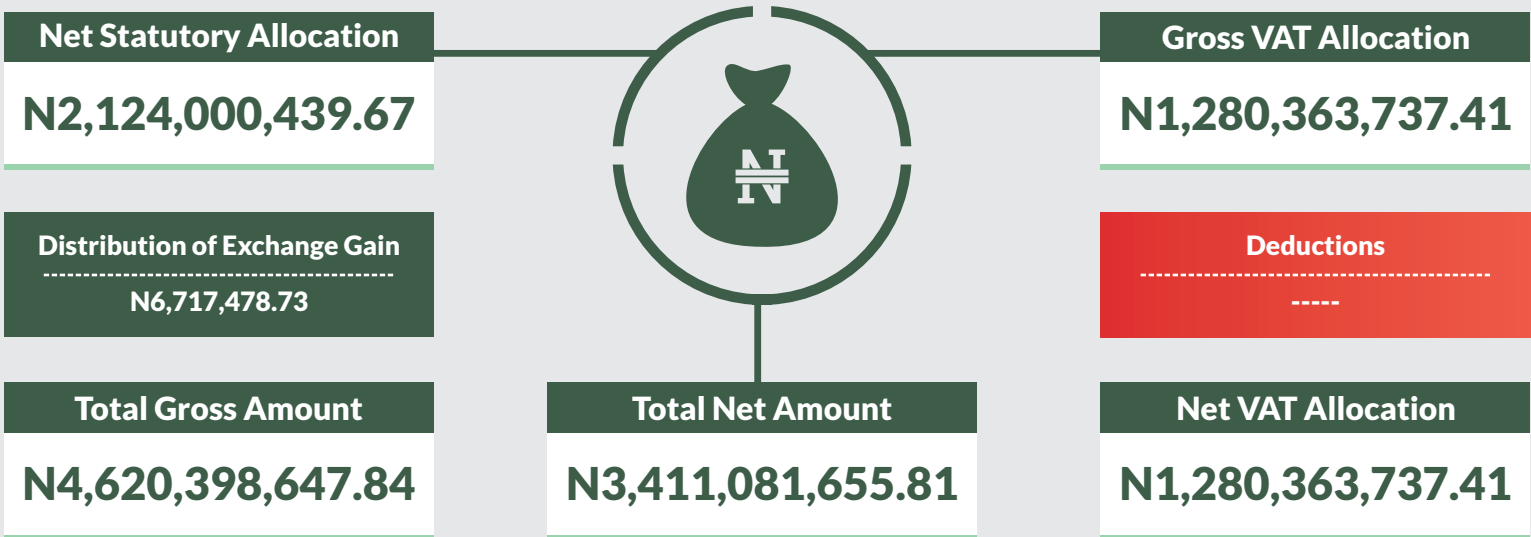
OGUN STATE

 **20**
No. of LGCs

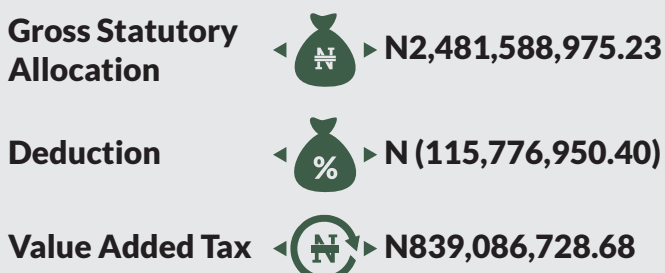
BENEFICIARIES



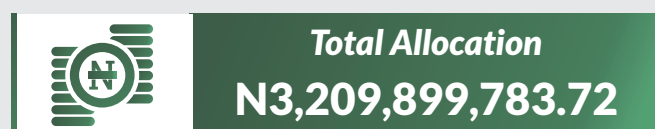
DEDUCTIONS



LGAs



Exchange Gain Difference =N5,001,030.21





Total Allocation

ABEOKUTA NORTH	▶		N165,409,704.13
ABEOKUTA SOUTH	▶		N173,318,856.57
ADO-ODO/OTA	▶		N265,590,576.90
EGBADO NORTH	▶		N169,456,218.17
EGBADO SOUTH	▶		N154,582,986.19
EWEKORO	▶		N117,173,048.49
REMO NORTH	▶		N115,186,231.47
IFO	▶		N261,489,518.11
IJEBU EAST	▶		N148,904,245.46
IJEBU NORTH	▶		N191,880,245.35
IJEBU ODE	▶		N147,996,722.73
IKENNE	▶		N134,244,295.32
IJEBU NORTH EAST	▶		N120,166,223.27
IMEKO-AFON	▶		N135,224,007.87
IPOKIA	▶		N145,548,535.21
OBAFEMI/OWODE	▶		N175,414,143.79
ODEDAAH	▶		N144,400,556.81
ODOGBOLU	▶		N137,700,390.36



Total Allocation

OGUN WATERSIDE	▶		N128,210,213.15
SHAGAMU	▶		N178,003,064.36

Federation Account Allocation Committee (FAAC) June 2019 Disbursement

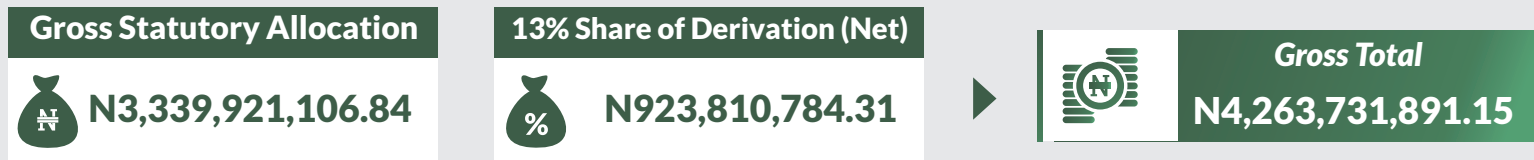
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of May, 2019 Shared in June, 2019



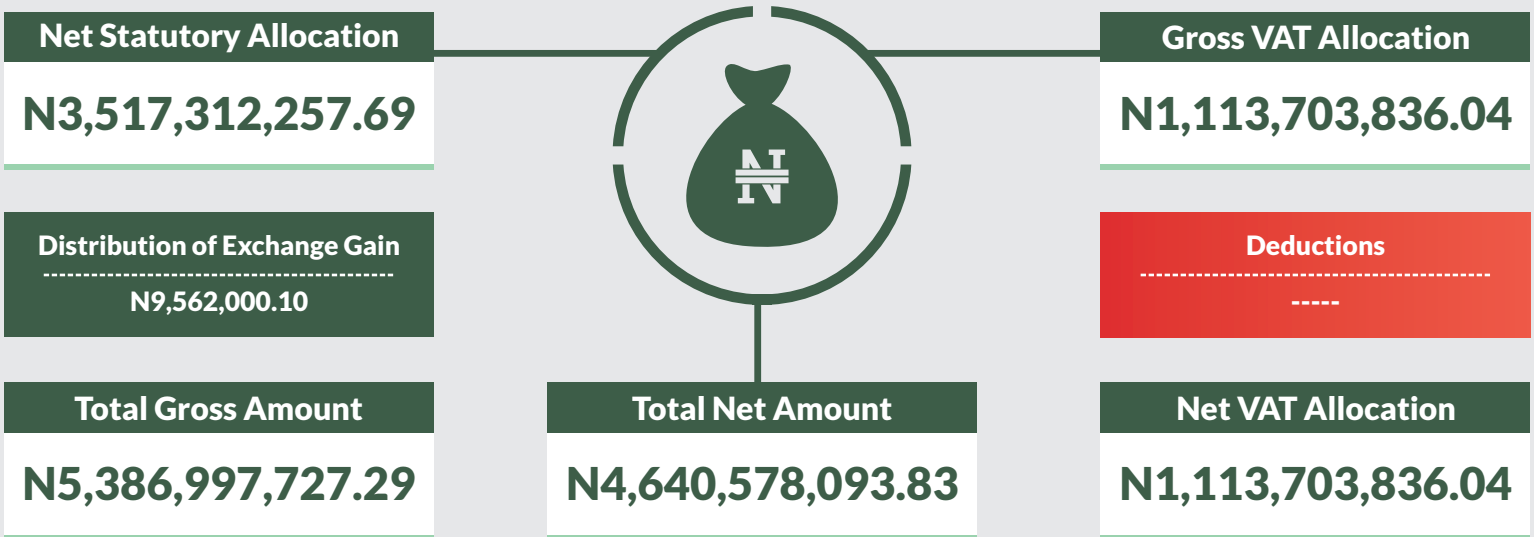
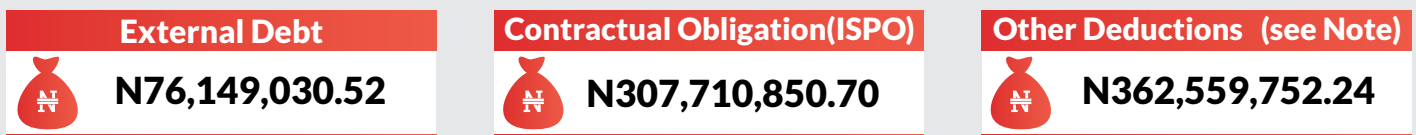
ONDO STATE

 **18**
No. of LGCs

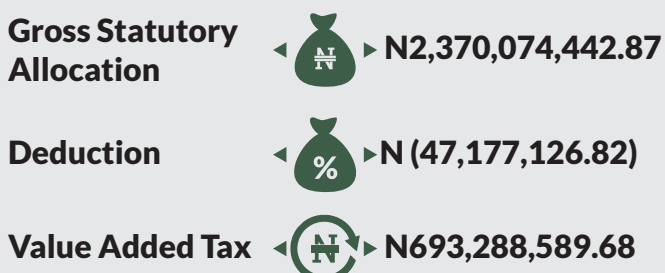
BENEFICIARIES



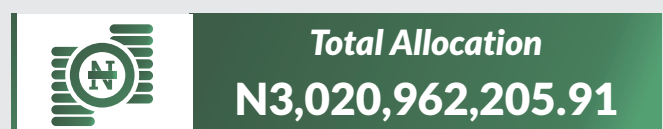
DEDUCTIONS



LGAs



Exchange Gain Difference =N4,776,300.18





Total Allocation

AKOKO NORTH EAST	▶		N166,433,923.21
AKOKO NORTH WEST	▶		N177,007,152.02
AKOKO SOUTH WEST	▶		N180,734,646.72
AKOKO SOUTH EAST	▶		N132,773,162.66
AKURE NORTH	▶		N141,594,055.02
AKURE SOUTH	▶		N217,839,287.95
IDANRE	▶		N150,474,806.78
IFEDORE	▶		N155,009,559.54
OKITIPUPA	▶		N183,733,973.29
ILAJE	▶		N200,429,622.27
ESE-EDO	▶		N153,150,767.79
ILE-OLUJI-OKEIGBO	▶		N158,736,453.29
IRELE	▶		N147,822,824.67
ODIGBO	▶		N183,316,231.20
ONDO EAST	▶		N122,777,954.71
ONDO WEST	▶		N201,405,926.81
OSE	▶		N159,958,810.45
OWO	▶		N187,763,047.54

Federation Account Allocation Committee (FAAC) June 2019 Disbursement

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



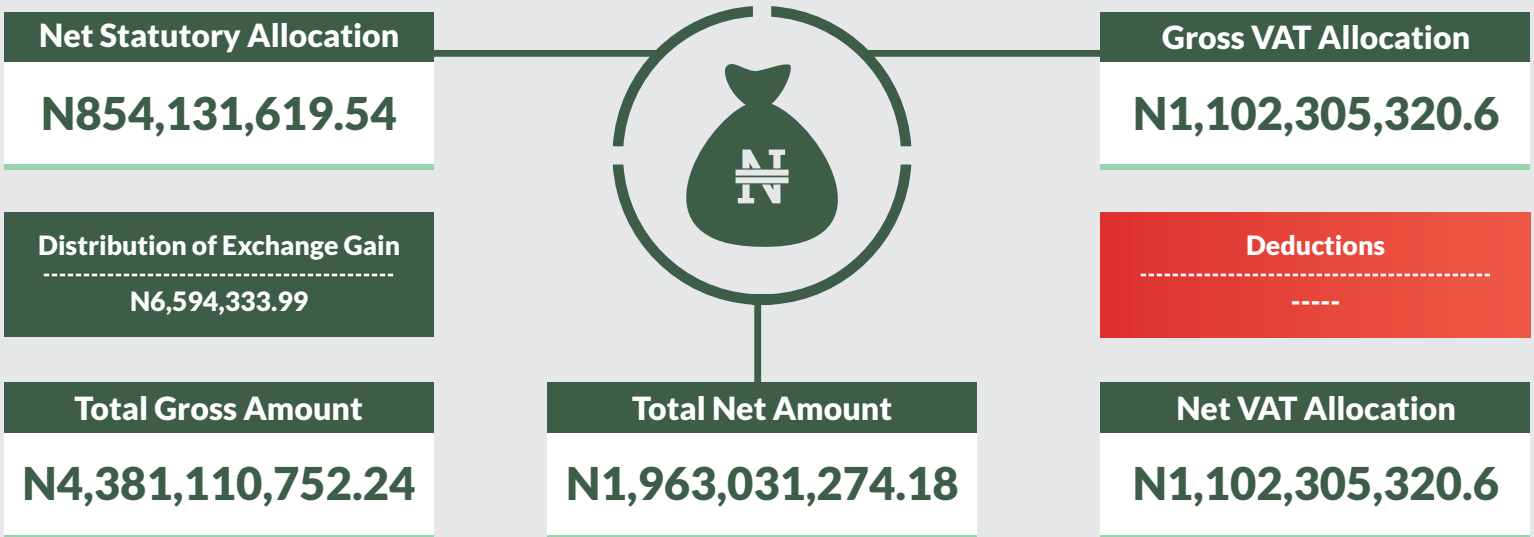
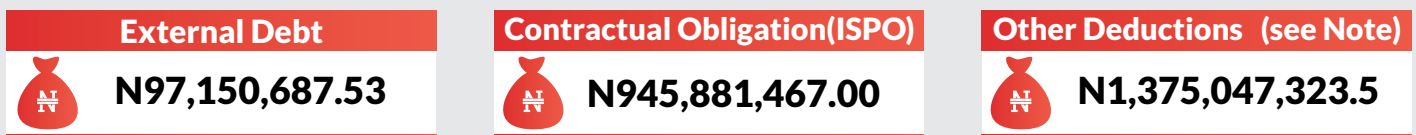
OSUN STATE

 **30**
No. of LGCs

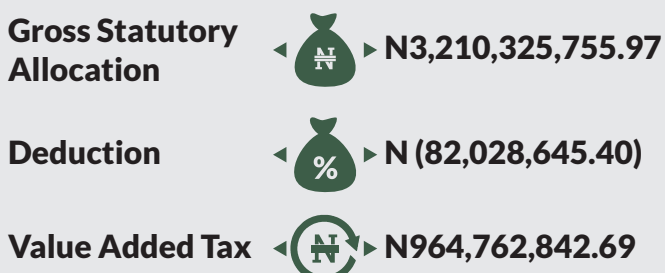
BENEFICIARIES



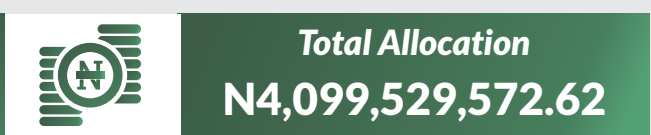
DEDUCTIONS



LGAs



Exchange Gain Difference = N6,469,619.36





Total Allocation

ATAKUMOSA EAST



N120,085,002.10

ATAKUMOSA WEST



N119,766,374.17

AIYEDADE



N149,124,237.49

AIYEDIRE



N129,825,388.56

BOLUWADURO



N123,887,066.07

BORIPE



N142,752,102.98

EDE NORTH



N120,452,462.28

EDE SOUTH



N123,451,792.46

EGBEDORE



N121,733,725.12

EJIGBO



N139,104,211.15

IFE CENTRAL



N148,135,670.94

IFE EAST



N167,593,189.94

IFE NORTH



N155,957,933.57

IFE SOUTH



N138,700,990.21

IFEDAYO



N108,085,276.11

IFELODUN



N137,089,135.14

ILA



N121,518,048.03

ILESHE EAST



N129,029,520.31



Total Allocation

ILESHA WEST ▶



N134,776,797.34

IREPODUN ▶



N134,904,166.66

IREWOLE ▶



N145,369,766.97

ISOKAN ▶



N131,763,819.04

IWO ▶



N162,243,536.96

OBOKUN ▶



N134,821,836.88

ODO-OTIN ▶



N169,579,621.87

OLA-OLUWA ▶



N121,417,914.16

OLORUNDA ▶



N145,543,897.15

ORIADE ▶



N147,208,591.33

OROLU ▶



N130,030,704.97

OSOGBO ▶



N145,576,792.64

Federation Account Allocation Committee (FAAC) June 2019 Disbursement

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



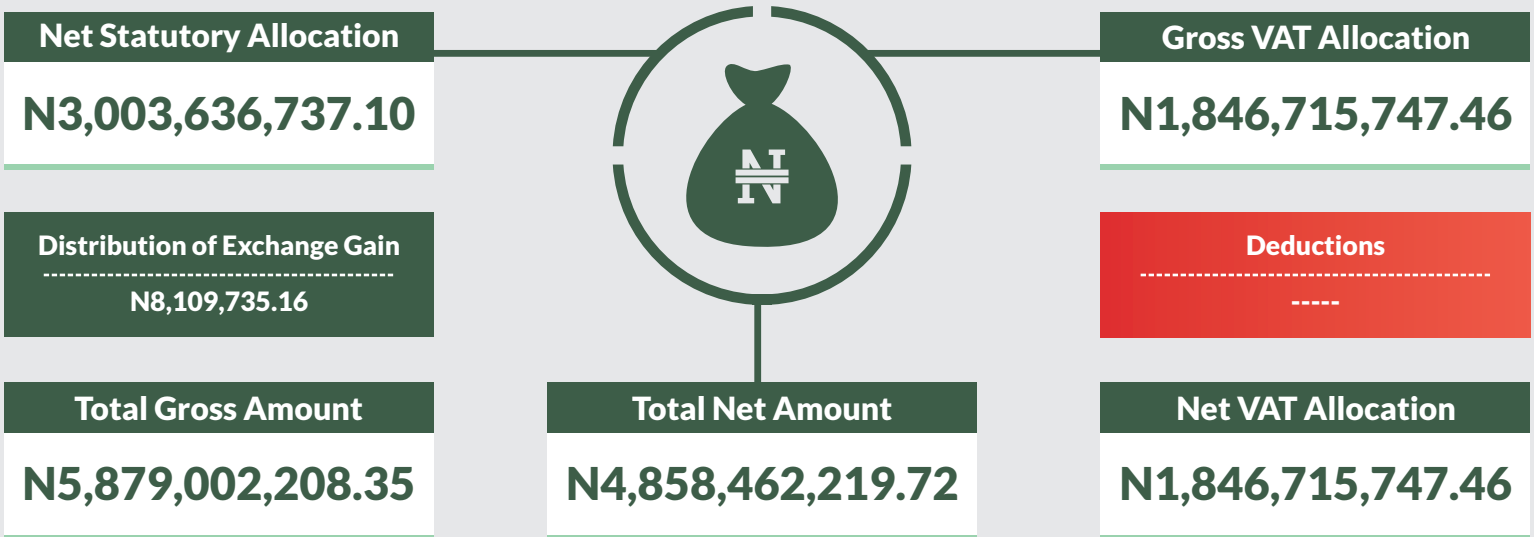
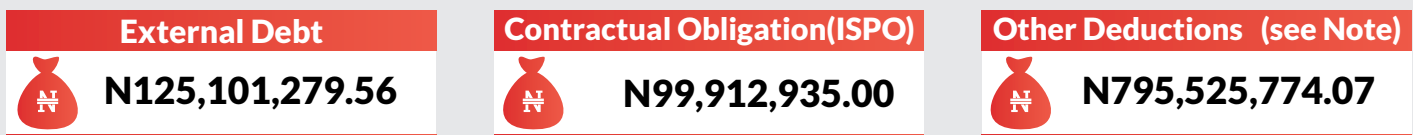
OYO STATE

 **33**
No. of LGCs

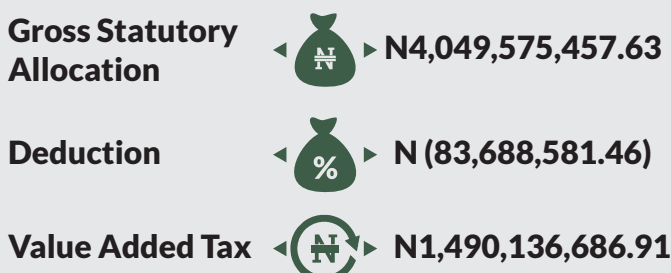
BENEFICIARIES



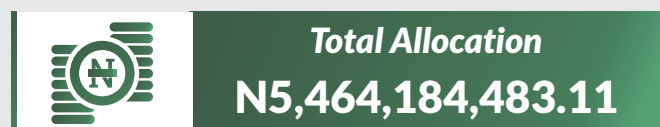
DEDUCTIONS



LGAs



Exchange Gain Difference = N8,160,920.03





Total Allocation

AFIJIO



N150,998,778.43

AKINYELE



N174,855,683.47

ATIBA



N171,149,076.84

ATISBO



N175,790,457.00

EGBEDA



N190,938,789.56

IBADAN NORTH



N196,762,077.12

IBADAN NORTH EAST



N210,658,451.98

IBADAN NORTH WEST



N155,899,423.73

IBADAN SOUTH EAST



N186,006,847.00

IBADAN SOUTH WEST



N193,662,847.55

IBARAPA CENTRAL



N140,451,435.74

IBARAPA NORTH



N144,720,582.12

IDO



N142,772,810.25

SAKI WEST



N207,286,915.20

IFELOJU



N145,272,376.79

IREPO



N150,866,463.62

ISEYIN



N195,488,863.19

ITESIWAJU



N165,844,541.45



Total Allocation

IWAJOWA



N153,509,696.01

OLORUNSOGO



N140,618,270.28

KAJOLA



N174,405,443.86

LAGELU



N160,786,813.69

OGBOMOSHO NORTH



N168,915,793.93

OGBOMOSHO SOUTH



N143,530,734.28

OGO-OLUWA



N131,773,915.75

OLUYOLE



N173,990,832.21

ONA-ARA



N190,318,326.83

ORELOPE



N145,108,457.56

ORI IRE



N170,440,652.91

OYO EAST



N148,257,589.03

OYO WEST



N149,687,216.76

SAKI EAST



N147,153,728.45

IFEDAPO



N166,260,590.53

Federation Account Allocation Committee (FAAC) June 2019 Disbursement


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



PLATEAU STATE

 **17**
No. of LGCs


BENEFICIARIES

Gross Statutory Allocation
 **N3,746,641,143.92**


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

Gross Total
N3,746,641,143.92

DEDUCTIONS

External Debt
 **N23,038,723.31**

Contractual Obligation (ISPO)
 **N400,864,283.56**

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

Net Statutory Allocation
N2,803,378,648.88

Gross VAT Allocation
N1,086,348,698.57

Distribution of Exchange Gain
N7,550,430.68

Deductions


Total Gross Amount
N4,840,540,273.17

Total Net Amount
N3,897,277,778.13

Net VAT Allocation
N1,086,348,698.57

LGAs

Gross Statutory Allocation  **N2,538,541,225.72**

Deduction  **N 0.00**





Value Added Tax  **N650,934,668.06**

Exchange Gain Difference =N5,115,803.41

Total Allocation
N3,194,591,697.20



Total Allocation

BARKIN LADI	▶		N185,718,073.83
BASSA	▶		N187,908,284.17
BOKKOS	▶		N186,609,672.24
JOS EAST	▶		N143,592,177.56
JOS NORTH	▶		N253,712,127.99
JOS SOUTH	▶		N217,666,351.86
KANAM	▶		N186,046,504.95
KANKE	▶		N165,171,972.08
LANGTANG NORTH	▶		N170,037,756.05
LANGTANG SOUTH	▶		N160,447,167.05
MANGU	▶		N223,945,392.46
MIKANG	▶		N150,801,315.72
PANKSHIN	▶		N198,055,689.95
QUAN-PAN	▶		N198,228,558.53
RIYOM	▶		N159,817,127.95
SHENDAM	▶		N200,188,683.63
WASE	▶		N 206,644,841.19

Federation Account Allocation Committee (FAAC) June 2019 Disbursement

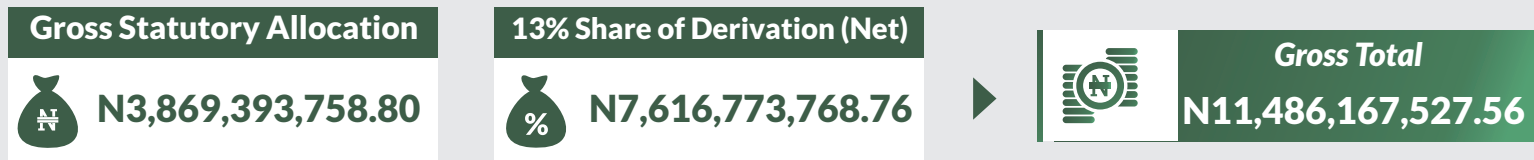
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of May, 2019 Shared in June, 2019



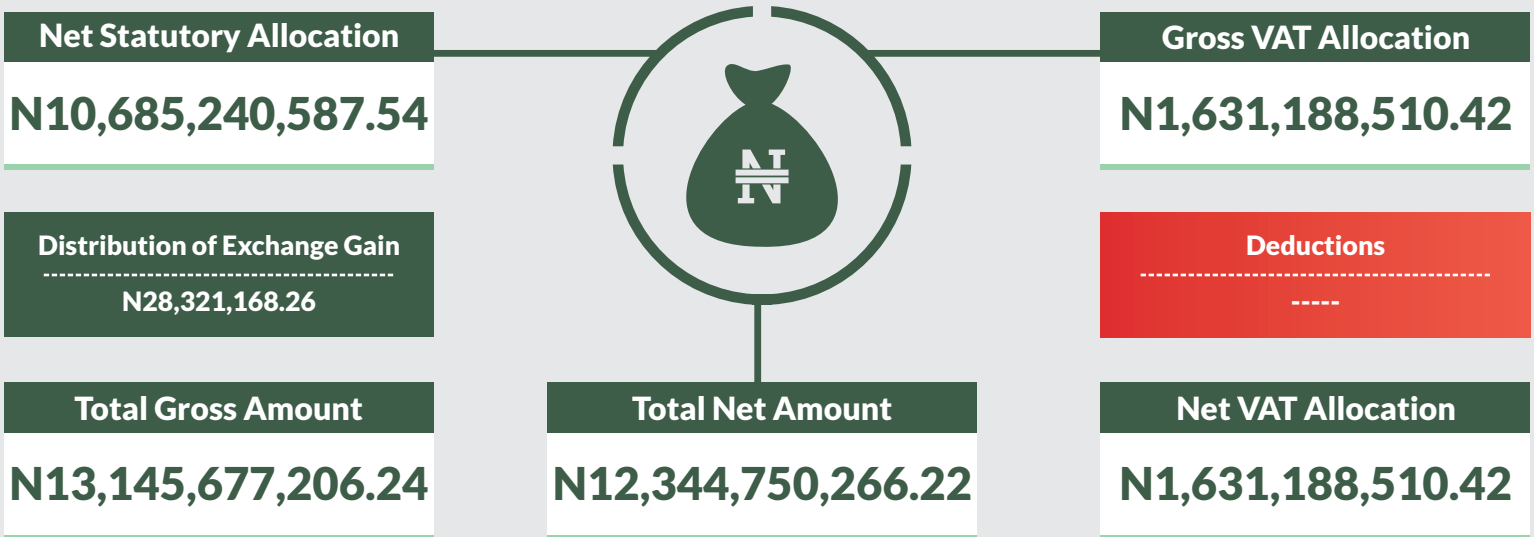
RIVERS STATE

 **23**
No. of LGCs

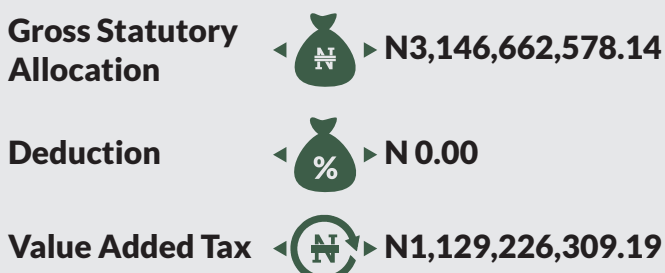
BENEFICIARIES



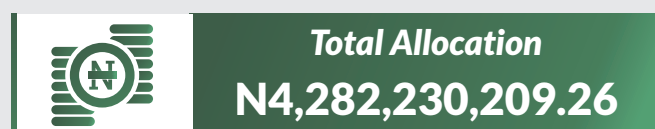
DEDUCTIONS



LGAs



Exchange Gain Difference = N6,341,321.94





Total Allocation

AHOADA	▶		N157,889,858.59
AHOADA WEST	▶		N192,512,100.56
AKUKUTORU	▶		N174,170,990.45
ANDONI	▶		N187,202,863.23
ASARITORU	▶		N177,913,423.56
BONNY	▶		N177,527,029.35
DEGEMA	▶		N190,998,366.80
ELEME	▶		N182,100,620.88
EMOHUA	▶		N176,684,142.54
ETCHE	▶		N202,684,554.03
GONAKA	▶		N184,497,348.57
IKWERRE	▶		N175,689,782.15
KHANA	▶		N207,937,558.09
OBIO/AKPOR	▶		N255,548,388.66
OBUA/ODUAL	▶		N205,335,431.18
OGBA/EGBEMA/NDONI	▶		N206,793,676.08
OGU/BOLO	▶		N142,747,957.03
OKRIKA	▶		N 178,343,524.81



Total Allocation

OMUMMA	▶		N142,123,646.24
OPOBO/NKORO	▶		N154,441,550.75
OYIGBO	▶		N155,868,011.20
PORT HARCOURT	▶		N286,350,522.65
TAI	▶		N166,868,861.87

Federation Account Allocation Committee (FAAC) June 2019 Disbursement

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



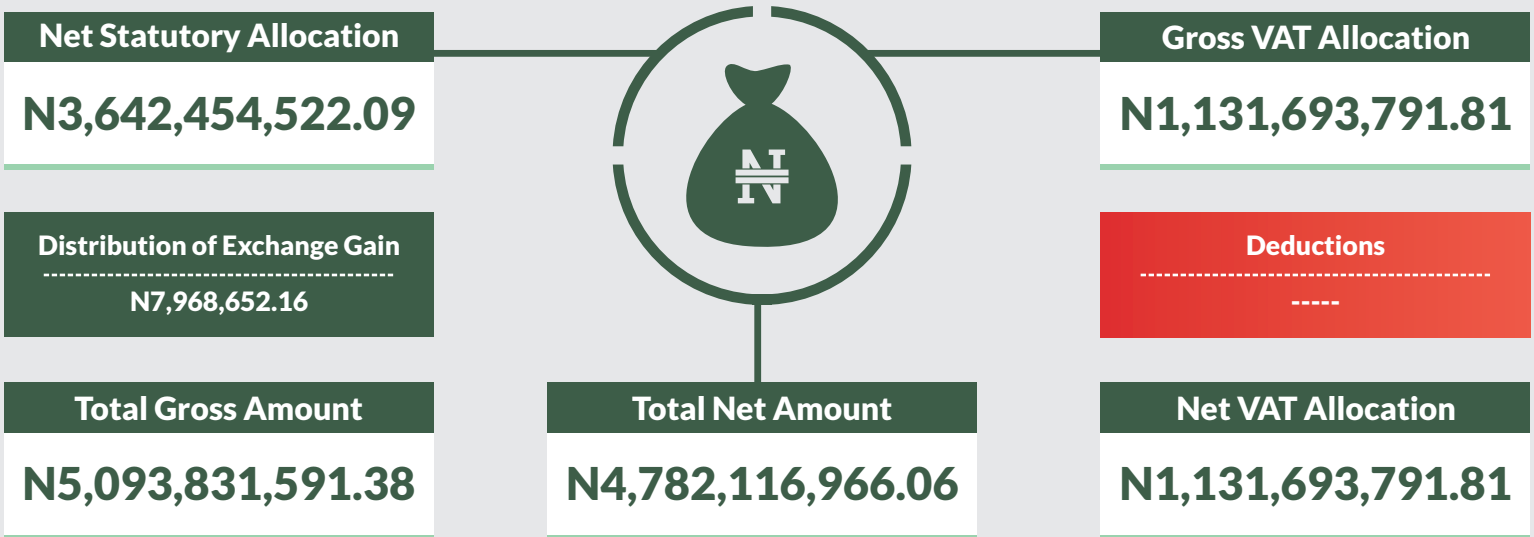
SOKOTO STATE

 **23**
No. of LGCs

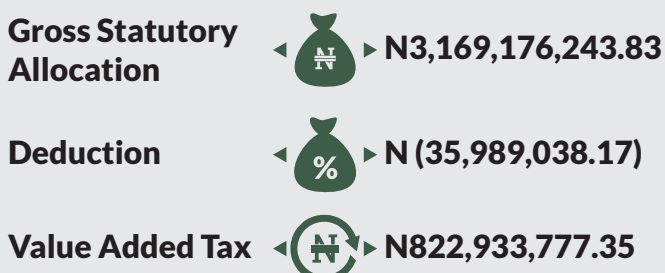
BENEFICIARIES



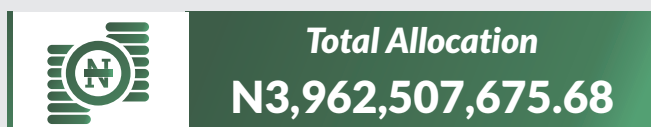
DEDUCTIONS



LGAs


















Exchange Gain Difference = N6,386,692.67





Total Allocation

BINJI	▶		N148,030,657.09
BODINGA	▶		N169,782,479.33
DANGE-SHUNI	▶		N181,696,296.12
GADA	▶		N198,254,324.99
GORONYO	▶		N183,851,736.23
GUDU	▶		N163,284,717.91
GWADABAWA	▶		N192,792,066.49
ILLELA	▶		N164,106,203.22
ISA	▶		N181,008,783.12
KEBBE	▶		N164,990,218.29
KWARE	▶		N155,992,922.76
RABAH	▶		N180,774,439.02
SABON BIRNI	▶		N192,524,542.27
SHAGARI	▶		N173,279,258.32
SILAME	▶		N154,700,690.84
SOKOTO NORTH	▶		N178,468,573.11
SOKOTO SOUTH	▶		N174,429,938.32
TAMBUWAL	▶		N193,210,437.67



Total Allocation

TANGAZA	▶		N172,642,577.83
TURETA	▶		N156,362,552.67
WAMAKKO	▶		N168,907,869.45
WURNO	▶		N162,533,629.75
YABO	▶		N150,882,760.86

Federation Account Allocation Committee (FAAC) June 2019 Disbursement

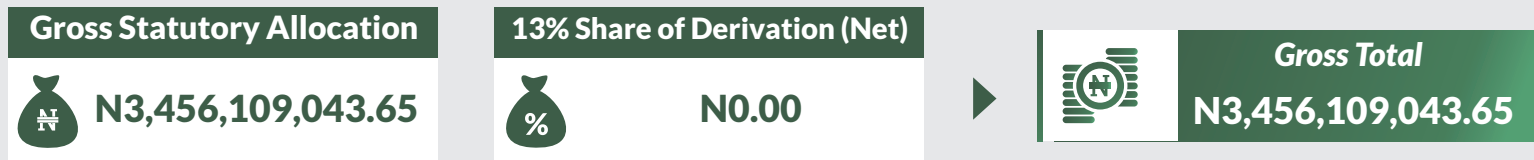
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of May, 2019 Shared in June, 2019



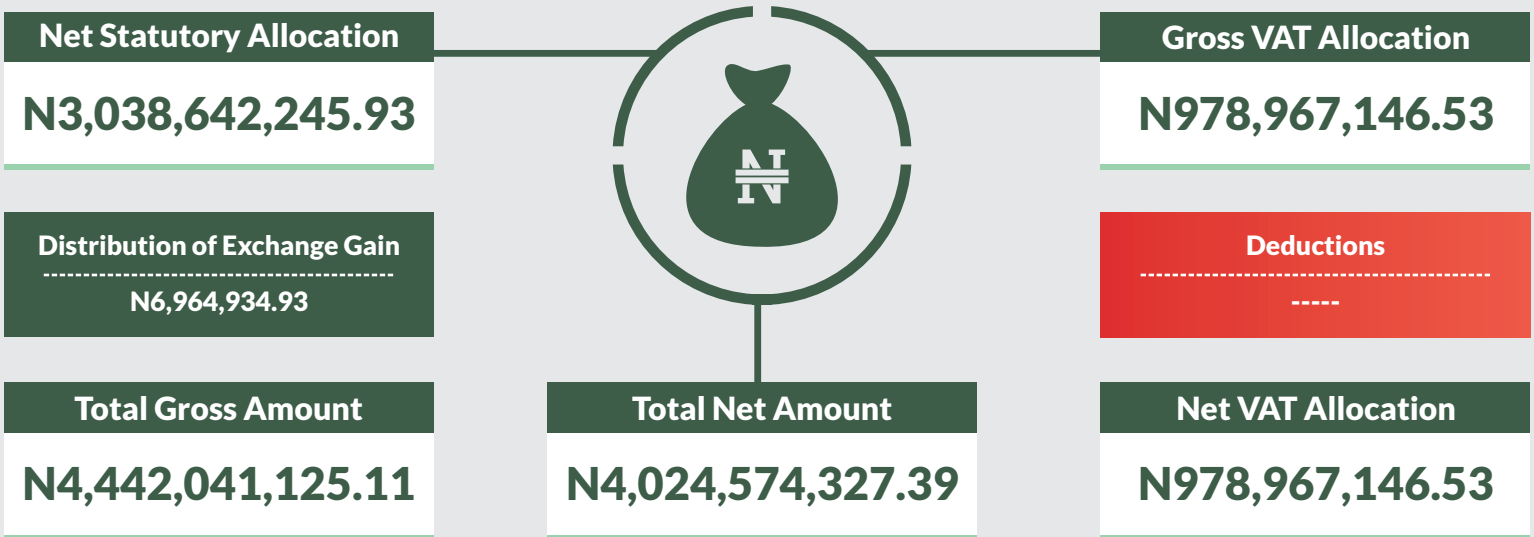
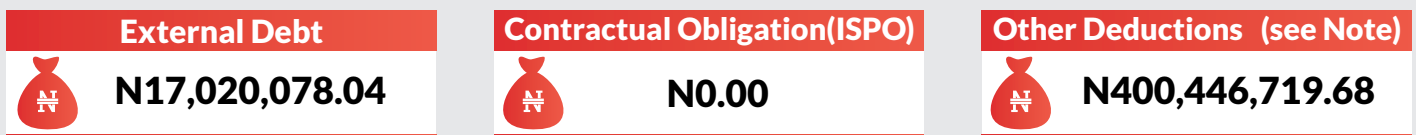
TARABA STATE

 **16**
No. of LGCs

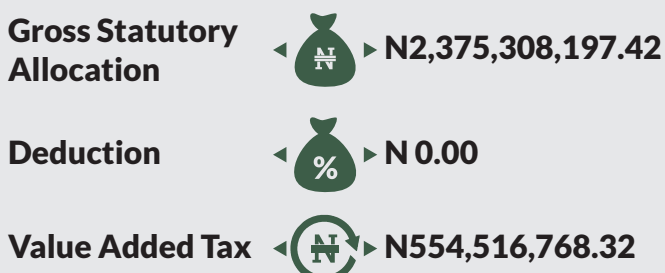
BENEFICIARIES



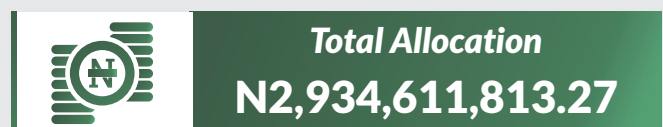
DEDUCTIONS



LGAs



Exchange Gain Difference =N4,786,847.53





Total Allocation

ARDO KOLA	▶		N149,574,861.50
BALI	▶		N243,806,104.56
DONGA	▶		N174,117,274.80
GASHAKA	▶		N197,753,740.85
GASSOL	▶		N223,279,518.35
IBI	▶		N155,349,406.65
JALINGO	▶		N154,858,906.36
KARIM LAMIDU	▶		N225,702,437.19
KURMI	▶		N163,779,775.12
LAU	▶		N153,956,574.17
SARDAUNA	▶		N224,312,854.76
TAKUM	▶		N179,215,562.23
USSA	▶		N157,036,429.26
WUKARI	▶		N220,941,769.98
YORRO	▶		N148,978,832.27
ZING	▶		N161,947,765.22

Federation Account Allocation Committee (FAAC) June 2019 Disbursement


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



YOBE STATE

 **17**
No. of LGCs


BENEFICIARIES

Gross Statutory Allocation
 **N3,562,804,765.05**


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

Gross Total
N3,562,804,765.05

DEDUCTIONS

External Debt
 **N31,943,044.92**

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

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

Net Statutory Allocation
N3,440,889,124.54

Gross VAT Allocation
N993,054,304.10

Distribution of Exchange Gain

N7,179,953.82

Deductions

Total Gross Amount
N4,563,039,022.97

Total Net Amount
N4,441,123,382.46

Net VAT Allocation
N993,054,304.10

LGAs

Gross Statutory Allocation  **N2,388,164,226.71**

Deduction  **N 0.00**


Value Added Tax  **N586,062,730.46**

Exchange Gain Difference =N4,812,755.68

Total Allocation
N2,979,039,712.85



Total Allocation

BADE	▶		N167,575,412.47
BURSARI	▶		N179,378,963.64
DAMATURU	▶		N153,834,048.56
FIKA	▶		N172,320,934.42
FUNE	▶		N240,410,588.82
GEIDAM	▶		N196,268,833.39
GUJBA	▶		N181,467,191.67
GULAMI	▶		N160,070,966.11
JAKUSKO	▶		N210,587,259.73
KARASUWA	▶		N151,384,182.98
MACHINA	▶		N142,867,939.69
NANGERE	▶		N153,121,794.24
NGURU	▶		N168,677,895.60
POTISKUM	▶		N186,291,352.13
TARMUA	▶		N165,771,038.14
YUNUSARI	▶		N175,240,671.85
YUSUFARI	▶		N173,770,639.42

Federation Account Allocation Committee (FAAC) June 2019 Disbursement

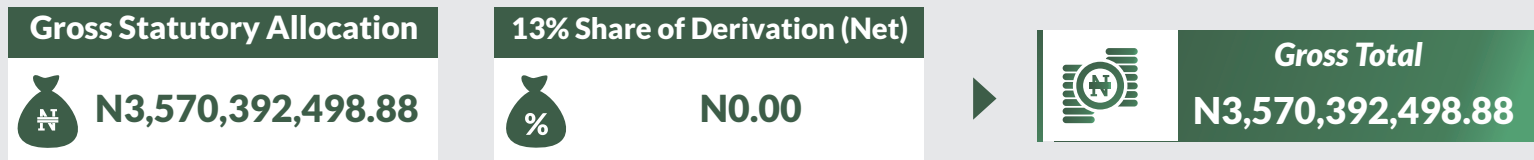
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of May, 2019 Shared in June, 2019



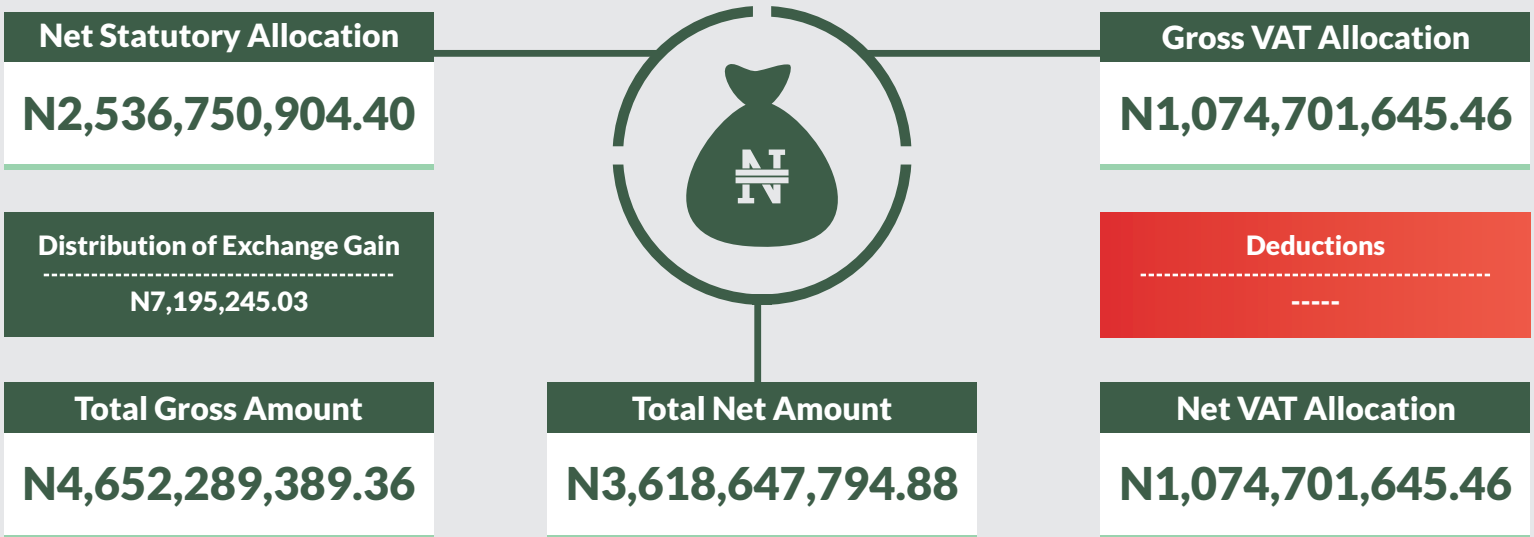
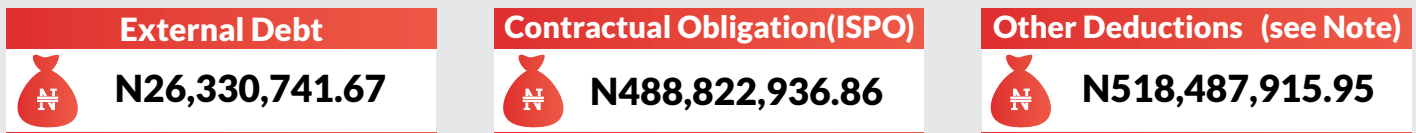
ZAMFARA STATE

 **14**
No. of LGCs

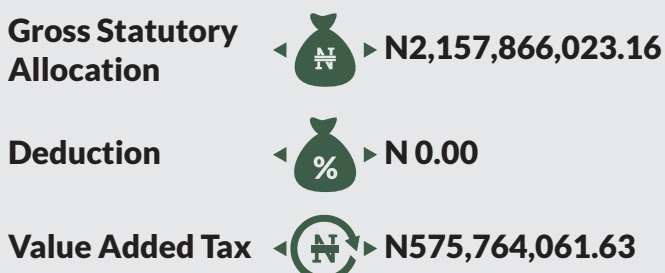
BENEFICIARIES



DEDUCTIONS



LGAs











Exchange Gain Difference =N4,348,646.48





Total Allocation

ANKA	▶		N167,119,243.63
BAKURA	▶		N166,330,725.41
BUKKUYUM	▶		N191,427,140.88
BUNGUDU	▶		N210,744,466.00
GUMMI	▶		N184,904,419.48
GUSAU	▶		N255,358,166.83
KAURA NAMODA	▶		N198,776,567.03
KIYAWA	▶		N176,599,747.12
MARADUN	▶		N190,394,648.06
MARU	▶		N244,924,736.72
SHINKAFI	▶		N158,059,955.70
TALATA MAFARA	▶		N183,463,899.81
TSAFE	▶		N195,919,486.95
ZURMI	▶		N213,955,527.64

Appendix

Federal Ministry of Finance, Abuja

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

S/n	Beneficiaries	Statutory	Exchange Gain Difference	VAT	Total
		₦	₦	₦	₦
1	FGN (see Table II)	268,239,426,003.56	540,570,370.58	15,383,020,444.16	284,163,016,818.29
2	State (see Table III)	136,054,621,541.67	274,184,515.98	51,276,734,813.86	187,605,540,871.51
3	LGCs (see Table IV)	104,892,410,320.30	211,384,769.06	35,893,714,369.70	140,997,509,459.06
4	13% Derivation Fund	40,319,924,734.09	115,649,224.26	-	40,435,573,958.35
5	Cost of Collection - NCS	5,199,956,770.11	-	349,559,152.09	5,549,515,922.20
6	Cost of Collections - FIRS	7,105,006,455.47	-	3,923,502,082.40	11,028,508,537.87
7	Refund to FIRS	4,000,000,000.00	-	-	4,000,000,000.00
8	Cost of Collection - DPR	5,920,270,245.28	-	-	5,920,270,245.28
	Total	571,731,616,070.47	1,141,788,879.87	106,826,530,862.21	679,699,935,812.55

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

S/n	1	2	3	4=2-3	5	6	7=4+5+6
	Beneficiaries	Gross Statutory Allocation	Less Deductions	Net Statutory Allocation	Exchange Gain Difference	VAT	Total Net Amount
		₦	₦	₦	₦	₦	₦
1	FGN (CRF Account)	246,955,432,064.78	34,368,196,657.71	212,587,235,407.07	497,677,732.97	14,357,485,747.88	227,442,398,887.92
2	Share of Derivation & Ecology	5,091,864,578.66	-	5,091,864,578.66	10,261,396.56	-	5,102,125,975.22
3	Stabilization	2,545,932,289.33	-	2,545,932,289.33	5,130,698.28	-	2,551,062,987.61
4	Development of Natural Resources	8,554,332,492.14	-	8,554,332,492.14	17,239,146.21	-	8,571,571,638.35
5	FCT-Abuja	5,091,864,578.66	34,976,456.56	5,056,888,122.10	10,261,396.56	1,025,534,696.28	6,092,684,214.94
	Sub-total	268,239,426,003.56	34,403,173,114.27	233,836,252,889.29	540,570,370.58	15,383,020,444.16	249,759,843,704.03

Source: Office of the Accountant-General of the Federation

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

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

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the month of May, 2019 Shared in June, 2019

1	2	3	4	5	6=4+5	7	8	9	10=6-(7+8+9)	11	12	13	14	15=6+11+12	16=10+11+14	
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total	Deductions			Net Statutory Allocation	Distribution of Exchange Gain	Gross VAT Allocation	Deduction	Net VAT Allocation	Total Gross Amount	Total Net Amount	S/n
						External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)								
			N	N	N	N	N	N	N	N	N	N	N	N	N	
1	ABIA	17	3,359,642,382.93	508,148,364.88	3,867,790,747.81	42,102,357.90	0.00	429,919,971.55	3,395,768,418.36	8,377,852.01	1,039,928,299.15	-	1,039,928,299.15	4,916,096,898.97	4,444,074,569.52	1
2	ADAMAWA	21	3,574,081,749.89	-	3,574,081,749.89	39,094,397.36	0.00	421,726,653.70	3,113,260,698.83	7,202,679.80	1,080,200,408.05	-	1,080,200,408.05	4,661,484,837.74	4,200,663,786.68	2
3	AKWA IBOM	31	3,607,295,410.71	9,471,344,338.95	13,078,639,749.65	14,782,883.32	0.00	1,052,339,532.95	12,011,517,333.38	35,714,716.60	1,160,327,585.84	-	1,160,327,585.84	14,274,682,052.10	13,207,559,635.83	3
4	ANAMBRA	21	3,567,386,128.50	-	3,567,386,128.50	54,906,525.84	0.00	89,972,595.59	3,422,507,007.07	7,189,186.43	1,254,042,106.11	-	1,254,042,106.11	4,828,617,421.04	4,683,738,299.61	4
5	BAUCHI	20	4,291,685,034.04	-	4,291,685,034.04	131,623,955.68	0.00	743,983,685.65	3,214,822,392.71	8,648,832.14	1,244,699,623.90	-	1,244,699,623.90	5,545,033,490.08	4,468,170,848.75	5
6	BAYELSA	8	3,174,627,089.92	7,630,461,743.70	10,805,088,833.61	33,286,734.18	0.00	1,091,938,012.73	9,258,317,423.48	26,792,219.29	953,207,027.16	-	953,207,027.16	11,785,088,080.07	10,238,316,669.94	6
7	BENUE	23	4,023,732,151.24	-	4,023,732,151.24	25,398,917.32	0.00	423,541,958.63	3,470,935,288.06	8,108,839.23	1,193,569,499.60	-	1,193,569,499.60	5,225,410,490.08	4,672,613,626.90	7
8	BORNO	27	4,457,718,566.37	-	4,457,718,566.37	18,502,027.79	0.00	323,071,065.26	4,116,145,473.32	8,983,431.75	1,182,122,707.23	-	1,182,122,707.23	5,648,824,705.34	5,307,251,612.29	8
9	CROSS RIVER	18	3,607,910,603.80	-	3,607,910,603.80	68,224,089.09	0.00	750,968,266.76	2,155,583,296.03	7,270,853.51	1,046,847,165.22	-	1,046,847,165.22	4,662,028,622.53	3,209,701,314.76	9
10	DELTA	25	3,642,982,992.47	12,060,127,134.87	15,703,110,127.34	26,150,159.68	0.00	1,233,431,660.88	14,443,528,306.78	43,366,163.68	1,438,425,202.06	-	1,438,425,202.06	17,184,901,493.08	15,925,319,672.52	10
11	EBONYI	13	3,209,875,228.22	-	3,209,875,228.22	39,542,936.96	0.00	332,462,153.13	2,837,870,138.12	6,468,711.43	988,675,568.27	-	988,675,568.27	4,205,019,507.91	3,833,014,417.82	11
12	EDO	18	3,354,834,058.30	1,375,632,831.90	4,730,466,890.20	90,241,634.59	0.00	515,176,310.63	4,125,048,944.98	10,363,514.75	1,201,504,135.56	-	1,201,504,135.56	5,942,334,540.51	5,336,916,595.29	12
13	EKITI	16	3,208,063,914.33	-	3,208,063,914.33	96,788,194.02	0.00	424,531,814.40	2,584,285,905.90	6,465,061.18	1,012,812,058.87	-	1,012,812,058.87	4,227,341,034.38	3,603,563,025.95	13
14	ENUGU	17	3,608,221,990.84	-	3,608,221,990.84	73,982,522.48	0.00	206,468,378.89	3,327,771,089.47	7,271,481.03	1,113,558,214.76	-	1,113,558,214.76	4,729,051,686.63	4,448,600,785.26	14
15	GOMBE	11	3,379,496,170.57	-	3,379,496,170.57	33,205,323.99	0.00	533,792,423.91	2,452,289,219.29	2,567,209,203.38	6,810,540.58	-	988,334,378.48	4,374,641,089.63	3,562,354,122.44	15
16	IMO	27	3,730,370,303.56	733,625,766.73	4,463,996,070.29	51,447,165.55	0.00	891,341,617.92	3,521,207,286.82	9,738,020.35	1,198,288,263.42	-	1,198,288,263.42	5,672,022,354.06	4,729,233,570.59	16
17	JIGAWA	27	4,012,359,306.33	-	4,012,359,306.33	27,115,156.40	0.00	163,223,611.96	3,822,020,537.97	8,085,920.07	1,252,241,270.86	-	1,252,241,270.86	5,272,686,497.26	5,082,347,728.90	17
18	KADUNA	23	4,700,945,606.65	-	4,700,945,606.65	216,090,724.37	0.00	203,254,936.77	4,281,599,945.51	9,473,595.83	1,473,994,541.98	-	1,473,994,541.98	6,184,413,744.47	5,765,068,083.33	18
19	KANO	44	5,691,018,012.55	-	5,691,018,012.55	74,397,424.82	0.00	504,343,050.42	5,112,277,537.31	11,468,842.45	1,916,755,529.38	-	1,916,755,529.38	7,619,242,384.38	7,040,501,909.14	19
20	KATSINA	34	4,410,376,993.62	-	4,410,376,993.62	98,604,111.14	0.00	217,961,353.27	4,093,811,529.21	8,888,026.50	1,372,085,148.64	-	1,372,085,148.64	5,791,350,168.76	5,474,784,704.35	20
21	KEBBI	21	3,788,535,841.11	-	3,788,535,841.11	38,965,476.26	0.00	286,739,440.81	3,462,830,924.04	7,634,859.10	1,084,964,894.57	-	1,084,964,894.57	4,881,135,594.78	4,555,430,677.71	21
22	KOGI	21	3,965,453,303.03	-	3,965,453,303.03	27,649,103.50	0.00	117,593,824.10	3,379,937,491.36	7,991,329.59	1,090,567,864.27	-	1,090,567,864.27	5,064,012,559.89	4,478,496,748.22	22
23	KWARA	16	3,193,761,125.58	-	3,193,761,125.58	39,742,879.33	0.00	456,735,092.52	2,697,283,153.73	6,436,237.44	1,002,461,709.09	-	1,002,461,709.09	4,202,659,072.11	3,706,181,100.26	23
24	LAGOS	20	4,806,433,904.56	-	4,806,433,904.56	926,864,967.20	2,000,000,000.00	-	1,879,568,937.36	9,686,181.47	9,598,131,030.44	1,000,000,000.00	8,598,131,030.44	14,414,251,116.47	10,487,386,149.27	24
25	NASSARAWA	13	3,308,743,388.71	-	3,308,743,388.71	31,079,742.06	0.00	124,304,116.61	2,926,998,996.99	6,667,955.81	983,601,042.03	-	983,601,042.03	4,299,012,386.55	3,917,267,994.83	25
26	NIGER	25	4,249,933,564.25	-	4,249,933,564.25	35,000,178.17	0.00	275,631,992.38	3,651,524,695.91	8,564,692.36	1,166,346,800.45	-	1,166,346,800.45	5,424,845,057.07	4,826,436,188.73	26
27	OGUN	20	3,333,317,431.70	-	3,333,317,431.70	75,985,872.06	0.00	1,133,331,119.97	2,124,000,439.67	6,717,478.73	1,280,363,737.41	-	1,280,363,737.41	4,620,398,647.84	3,411,081,655.81	27
28	ONDO	18	3,339,921,106.84	923,810,784.31	4,263,731,891.15	76,149,030.52	0.00	307,710,850.70	3,517,312,257.69	9,562,000.10	1,113,703,836.04	-	1,113,703,836.04	5,386,997,727.29	4,640,578,093.83	28
29	OSUN	30	3,272,211,097.60	-	3,272,211,097.60	97,150,687.53	0.00	945,881,467.00	1,375,047,323.53	854,131,619.54	6,594,333.99	-	1,102,305,320.65	4,381,110,752.24	1,963,031,274.18	29
30	OYO	33	4,024,176,725.73	-	4,024,176,725.73	125,101,279.56	0.00	99,912,935.00	3,003,636,737.10	8,109,735.16	1,846,715,747.46	-	1,846,715,747.46	5,879,002,208.35	4,858,462,219.72	30
31	PLATEAU	17	3,746,641,143.92	-	3,746,641,143.92	23,038,723.31	0.00	400,864,283.56	519,359,488.18	2,803,378,648.88	7,550,430.68	-	1,086,348,698.57	4,840,540,273.17	3,897,277,778.13	31
32	RIVERS	23	3,869,393,758.80	7,616,773,768.76	11,486,167,527.56	277,644,002.14	0.00	523,282,937.88	10,685,240,587.54	28,321,168.26	1,631,188,510.42	-	1,631,188,510.42	13,145,677,206.24	12,344,750,266.22	32
33	SOKOTO	23	3,954,169,147.41	-	3,954,169,147.41	35,530,162.54	0.00	276,184,462.78	3,642,454,522.09	7,968,652.16	1,131,693,791.81	-	1,131,693,791.81	5,093,831,591.38	4,782,116,966.06	33
34	TARABA	16	3,456,109,043.65	-	3,456,109,043.65	17,020,078.04	0.00	400,446,719.68	3,038,642,245.93	6,964,934.93	978,967,146.53	-	978,967,146.53	4,442,041,125.11	4,024,574,327.39	34
35	YOBE	17	3,562,804,765.05	-	3,562,804,765.05	31,943,044.92	0.00	89,972,595.59	3,440,889,124.54	7,179,953.82	993,054,304.10	-	993,054,304.10	4,563,039,022.97	4,441,123,382.46	35
36	ZAMFARA	14	3,570,392,498.88	-	3,570,392,498.88	26,330,741.67	0.00	488,822,936.86	518,487,915.95	2,536,750,904.40	7,195,245.03	-	1,074,701,645.46	4,652,289,389.36	3,618,647,794.88	36
	Total (States)		136,054,621,541.67	40,319,924,734.09	176,374,546,275.76	3,140,683,211.29	6,858,821,848.94	17,854,972,172.05	148,520,069,043.48	389,833,740.24	51,276,734,813.86	1,000,000,000.00	50,276,734,813.86	228,041,114,829.86	199,186,637,597.58	

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

Source: Office of the Accountant-General of the Federation

State	S/n	Local Government Councils	Gross Statutory Allocation	Deduction	Exchange Gain Difference	Value Added Tax	Total Allocation
			₦	₦	₦	₦	₦
ABIA	1	ABA NORTH	111,537,924.43	-	224,777.16	31,899,591.98	143,662,293.57
	2	ABA SOUTH	186,086,496.77	-	375,011.41	56,237,360.87	242,698,869.06
	3	AROCHUKWU	130,932,338.58	-	263,861.82	36,724,465.19	167,920,665.59
	4	BENDE	133,405,872.27	-	268,846.62	38,409,608.98	172,084,327.86
	5	IKWUANO	121,425,471.45	-	244,703.07	34,246,330.67	155,916,505.20
	6	ISIALA NGWA NORTH	125,401,125.99	-	252,715.02	35,457,280.15	161,111,121.17
	7	ISIALA NGWA SOUTH	121,672,680.33	-	245,201.26	33,997,771.01	155,915,652.60
	8	ISUIKWUATO	118,638,450.33	-	239,086.52	32,434,560.70	151,312,097.56
	9	NNEOCHI	127,993,993.15	-	257,940.31	36,241,500.91	164,493,434.37
	10	OBIOMA NGWA	129,888,004.55	-	261,757.22	37,588,615.85	167,738,377.62
	11	OHAFIA	142,042,922.54	-	286,252.46	42,489,418.62	184,818,593.61
	12	OSISIOMA	136,762,083.64	-	275,610.23	40,526,789.62	177,564,483.50
	13	UGWUNAGBO	104,434,543.72	-	210,462.05	29,986,351.81	134,631,357.58
	14	UKWA EAST	98,676,379.06	-	198,857.89	28,159,042.06	127,034,279.01
	15	UKWA WEST	102,751,014.33	-	207,069.31	30,443,083.09	133,401,166.74
	16	UMUAHIA NORTH	153,168,627.58	-	308,673.57	40,605,873.29	194,083,174.44
	17	UMUAHIA SOUTH	132,346,679.44	-	266,712.07	34,290,719.08	166,904,110.59
ABIA TOTAL			2,177,164,608.16	-	4,387,538.02	619,738,363.89	2,801,290,510.06
ADAMAWA	1	DEMSA	135,725,838.31	-	273,521.93	37,499,705.28	173,499,065.53
	2	FUFORE	165,809,115.97	-	334,147.36	39,579,575.05	205,722,838.38
	3	GANYE	141,186,509.75	-	284,526.57	36,256,214.57	177,727,250.89
	4	GIREI	123,610,823.58	-	249,107.11	33,633,529.25	157,493,459.95
	5	GOMBI	122,317,339.50	-	246,500.41	34,897,790.97	157,461,630.88
	6	GUYUK	130,774,861.96	-	263,544.46	37,309,996.79	168,348,403.21
	7	HONG	142,445,179.32	-	287,063.11	36,643,863.03	179,376,105.46
	8	JADA	149,009,540.25	-	300,291.96	36,593,627.97	185,903,460.18
	9	YOLA-NORTH	129,556,381.32	-	261,088.92	38,884,131.10	168,701,601.34
	10	LAMURDE	116,000,701.63	-	233,770.79	32,310,954.87	148,545,427.29
	11	MADAGALI	117,882,650.54	-	237,563.39	34,005,253.28	152,125,467.21
	12	MAIHA	115,414,703.76	-	232,589.85	32,188,790.60	147,836,084.21
	13	MAYO-BELWA	133,825,830.28	-	269,692.94	35,413,219.56	169,508,742.78
	14	MICHIKA	129,736,216.86	-	261,451.33	35,580,387.67	165,578,055.86
	15	MUBI NORTH	123,799,566.60	-	249,487.48	35,254,975.29	159,304,029.37
	16	MUBI SOUTH	115,334,768.39	-	232,428.76	33,552,137.69	149,119,334.85
	17	NUMAN	109,609,206.17	-	220,890.31	30,612,348.40	140,442,444.87
	18	SHELLENG	124,169,185.97	-	250,232.35	35,100,885.22	159,520,303.55
	19	SONG	156,293,977.95	-	314,971.94	38,457,171.59	195,066,121.48
	20	TOUNGO	133,909,689.23	-	269,861.93	27,636,479.10	161,816,030.27
	21	YOLA-SOUTH	129,768,591.80	-	261,516.57	38,604,107.20	168,634,215.58
ADAMAWA TOTAL			2,746,180,679.16	-	5,534,249.49	740,015,144.47	3,491,730,073.12

AKWA IBOM	1	ABAK	124,608,525.74	-	251,117.73	34,127,040.58	158,986,684.06
	2	EASTERN OBOLO	97,294,147.44	-	196,072.35	28,084,448.09	125,574,667.87
	3	EKET	128,455,837.70	-	258,871.04	36,701,644.87	165,416,353.62
	4	EKPE ATAI	98,475,990.02	-	198,454.06	29,165,463.40	127,839,907.48
	5	ESSIEN UDIM	132,335,560.31	-	266,689.67	38,248,776.88	170,851,026.86
	6	ETIM EKPO	115,345,348.01	-	232,450.09	31,536,665.72	147,114,463.82
	7	ETINAN	130,821,713.76	-	263,638.88	36,449,854.16	167,535,206.81
	8	IBENO	104,820,774.96	-	211,240.41	29,225,853.17	134,257,868.53
	9	IBESIKPO ASUTAN	121,648,136.21	-	245,151.80	33,974,027.53	155,867,315.54
	10	IBIONO IBOM	132,347,540.52	-	266,713.81	38,015,833.93	170,630,088.26
	11	IKA	101,858,331.98	-	205,270.33	29,038,067.91	131,101,670.22
	12	IKONO	120,480,103.44	-	242,797.92	33,574,224.19	154,297,125.55
	13	IKOT ABASI	120,514,071.98	-	242,866.37	33,583,378.81	154,340,317.16
	14	IKOT EKPENE	124,292,337.48	-	250,480.54	34,433,759.06	158,976,577.08
	15	INI	113,553,230.80	-	228,838.52	31,058,009.49	144,840,078.81
	16	ITU	115,943,568.98	-	233,655.65	33,199,499.91	149,376,724.54
	17	MBO	108,226,429.64	-	218,103.66	31,428,502.64	139,873,035.95
	18	MKPAT ENIN	134,461,013.91	-	270,972.99	37,123,142.38	171,855,129.28
	19	NSIT IBOM	112,197,760.65	-	226,106.90	31,782,302.06	144,206,169.62
	20	NSIT UBIUM	118,050,751.23	-	237,902.16	33,291,661.62	151,580,315.00
	21	OBAT AKARA	122,789,927.43	-	247,452.80	34,834,100.91	157,871,481.14
	22	OKOBO	105,541,156.42	-	212,692.16	31,431,964.48	137,185,813.06
	23	ONNA	110,205,498.48	-	222,091.99	32,917,937.42	143,345,527.88
	24	ORON	112,881,425.23	-	227,484.66	30,155,240.16	143,264,150.04
	25	ORUK ANAM	132,999,325.10	-	268,027.32	36,709,107.05	169,976,459.47
	26	UDUNG UKO	99,072,089.46	-	199,655.35	27,525,554.25	126,797,299.06
	27	UKANAFUN	121,562,262.83	-	244,978.74	33,199,499.91	155,006,741.48
	28	UQUO	99,107,370.24	-	199,726.45	28,327,391.89	127,634,488.59
	29	URUAN	129,251,921.21	-	260,475.35	32,527,673.35	162,040,069.92
	30	URUE OFFONG/ORUK	106,949,601.87	-	215,530.53	28,901,133.15	136,066,265.55
	31	UYO	161,659,538.47	-	325,784.91	47,242,236.54	209,227,559.92
AKWA IBOM TOTAL			3,657,751,291.50	-	7,371,295.12	1,027,813,995.52	4,692,936,582.13
ANAMBRA	1	AGUATA	181,831,046.22	-	366,435.60	53,784,618.38	235,982,100.21
	2	ANAMBRA EAST	119,582,444.77	-	240,988.91	37,103,118.14	156,926,551.81
	3	ANAMBRA WEST	123,016,518.70	-	247,909.44	38,186,672.13	161,451,100.27
	4	ANIOCHA	148,689,461.74	-	299,646.92	47,232,520.87	196,221,629.53
	5	AWKA NORTH	112,924,808.78	-	227,572.09	33,970,312.37	147,122,693.24
	6	AWKA SOUTH	130,001,635.80	-	261,986.22	39,850,891.05	170,114,513.07
	7	AYAMELUM	120,482,189.63	-	242,802.12	37,493,843.78	158,218,835.53
	8	DUNUKOFIA	107,726,047.87	-	217,095.27	32,722,052.02	140,665,195.16
	9	EKWUSIGWO	119,649,969.76	-	241,124.99	37,480,073.38	157,371,168.13
	10	IDEMILI NORTH	189,290,565.36	-	381,468.42	58,447,400.84	248,119,434.63
	11	IDEMILI SOUTH	131,557,171.52	-	265,121.02	41,284,397.97	173,106,690.51
	12	IHALA	160,841,850.67	-	324,137.06	48,552,325.79	209,718,313.52
	13	NJIKOKA	118,177,706.43	-	238,158.01	36,728,778.50	155,144,642.94
	14	NNEWI NORTH	117,173,899.14	-	236,135.08	37,429,145.95	154,839,180.17
	15	NNEWI SOUTH	140,634,336.66	-	283,413.80	43,282,645.40	184,200,395.86
	16	OGBARU	134,380,088.26	-	270,809.91	42,376,491.16	177,027,389.33
	17	ONISHA NORTH	112,573,396.11	-	226,863.90	34,919,162.56	147,719,422.57
	18	ONISHA SOUTH	116,646,541.31	-	235,072.32	35,820,777.95	152,702,391.58
	19	ORUMBA NORTH	125,968,360.35	-	253,858.15	38,570,474.11	164,792,692.60
	20	ORUMBA SOUTH	127,476,795.59	-	256,898.02	39,708,494.28	167,442,187.90
	21	OYI	122,396,496.01	-	246,659.93	38,233,830.00	160,876,985.94
ANAMBRA TOTAL			2,761,021,330.70	-	5,564,157.16	853,178,026.64	3,619,763,514.50

BAUCHI	1	ALKALERI	206,373,724.56	-	415,895.32	49,008,732.55	255,798,352.43
	2	BAUCHI	249,218,007.97	-	502,237.40	61,654,888.49	311,375,133.86
	3	BOGORO	108,994,615.19	-	219,651.75	30,144,892.26	139,359,159.20
	4	DAMBAN	128,813,826.91	-	259,592.48	35,276,637.81	164,350,057.20
	5	DARAZO	163,405,644.37	-	329,303.75	43,021,529.40	206,756,477.52
	6	DASS	108,204,727.74	-	218,059.93	30,585,545.24	139,008,332.91
	7	GAMAWA	172,626,784.24	-	347,886.69	45,697,988.53	218,672,659.46
	8	GANJUWA	174,261,707.63	-	351,181.47	42,934,675.83	217,547,564.93
	9	GIADE	122,573,823.33	-	247,017.29	35,741,831.35	158,562,671.97
	10	I/GADAU	140,382,800.52	-	282,906.89	41,359,772.23	182,025,479.63
	11	JAMA'ARE	108,623,772.25	-	218,904.41	32,734,959.40	141,577,636.06
	12	KATAGUM	168,215,230.41	-	338,996.29	46,435,128.35	214,989,355.04
	13	KIRFI	138,348,999.18	-	278,808.27	35,022,462.27	173,650,269.72
	14	MISAU	161,548,129.21	-	325,560.39	43,936,222.83	205,809,912.42
	15	NINGI	207,020,354.44	-	417,198.44	53,452,804.04	260,890,356.93
	16	SHIRA	155,199,048.57	-	312,765.38	41,668,875.52	197,180,689.47
	17	TAFAWA BALEWA	152,650,164.41	-	307,628.74	40,589,860.38	193,547,653.53
	18	TORO	214,673,409.71	-	432,621.28	50,622,716.42	265,728,747.41
	19	WARJI	119,478,201.21	-	240,778.83	32,491,630.95	152,210,610.99
	20	ZAKI	133,692,610.19	-	269,424.47	38,394,980.80	172,357,015.46
BAUCHI TOTAL			3,134,305,582.03	-	6,316,419.46	830,776,134.65	3,971,398,136.14
BAYELSA	1	BRASS	151,817,886.23	-	305,951.49	41,147,675.63	193,271,513.35
	2	EKERMOR	174,287,720.53	-	351,233.89	47,702,696.46	222,341,650.88
	3	KOLOKUMA/OPOKUMA	115,988,663.14	-	233,746.53	32,857,968.32	149,080,377.99
	4	NEMBE	143,019,261.71	-	288,220.03	36,984,397.33	180,291,879.06
	5	OGBIA	150,300,775.05	-	302,894.12	40,753,565.08	191,357,234.25
	6	SAGBAMA	147,768,993.71	-	297,791.94	41,308,997.08	189,375,782.74
	7	SOUTHERN IJAW	204,152,972.57	-	411,419.94	51,484,249.89	256,048,642.39
	8	YENAGOA	188,440,824.98	-	379,755.98	54,094,549.53	242,915,130.49
BAYELSA TOTAL			1,275,777,097.92	-	2,571,013.92	346,334,099.32	1,624,682,211.16
BENUE	1	ADO	150,153,131.96	(6,066,891.24)	302,596.58	37,272,729.86	181,661,567.16
	2	AGATU	132,487,419.61	(6,066,891.24)	266,995.70	32,398,544.74	159,086,068.81
	3	APA	128,287,211.63	(6,066,891.24)	258,531.22	30,955,498.54	153,434,350.15
	4	BURUKU	152,082,812.52	(6,066,891.24)	306,485.38	39,183,585.21	185,505,991.86
	5	GBOKO	197,379,812.07	(6,066,891.24)	397,770.30	51,124,219.41	242,834,910.54
	6	GUMA	161,261,780.34	(6,066,891.24)	324,983.32	38,251,044.10	193,770,916.53
	7	GWER EAST	152,971,852.19	(6,066,891.24)	308,277.02	36,100,706.78	183,313,944.75
	8	GWER WEST	131,456,743.91	(6,066,891.24)	264,918.63	32,907,972.83	158,562,744.12
	9	KATSINA ALA	166,063,772.69	(6,066,891.24)	334,660.55	40,798,876.87	201,130,418.87
	10	KONSHISHA	157,115,154.71	(6,066,891.24)	316,626.82	40,872,267.75	192,237,158.04
	11	KWANDE	179,886,366.33	(6,066,891.24)	362,516.58	42,643,572.73	216,825,564.40
	12	LOGO	138,142,133.86	(6,066,891.24)	278,391.38	36,517,357.71	168,870,991.71
	13	MAKURDI	165,941,172.09	(6,066,891.24)	334,413.48	46,390,123.17	206,598,817.50
	14	OBI	122,581,407.82	(6,066,891.24)	247,032.58	31,116,281.49	147,877,830.65
	15	OGBADIBO	128,774,362.71	(6,066,891.24)	259,512.95	33,412,785.13	156,379,769.55
	16	OHIMINI	117,457,923.22	(6,066,891.24)	236,707.46	29,010,486.43	140,638,225.87
	17	OJU	148,620,154.82	(6,066,891.24)	299,507.25	36,607,596.18	179,460,367.01
	18	OKPOKWU	139,272,187.18	(6,066,891.24)	280,668.73	37,100,792.11	170,586,756.78
	19	OTUKPO	163,113,367.37	(6,066,891.24)	328,714.74	43,641,273.24	201,016,464.12
	20	TARKA	113,050,245.73	(6,066,891.24)	227,824.87	29,626,846.72	136,838,026.08
	21	UKUM	154,576,239.28	(6,066,891.24)	311,510.27	40,199,748.83	189,020,607.13
	22	USHONGO	150,513,686.88	(6,066,891.24)	303,323.19	38,000,407.33	182,750,526.17
	23	VANDEIKYA	159,420,626.86	(6,066,891.24)	321,272.93	41,214,450.79	194,889,459.34
BENUE TOTAL			3,410,609,565.76	(139,538,498.52)	6,873,241.96	865,347,167.96	4,143,291,477.16

BORNO	1	ABADAN	133,881,400.07	-	269,804.92	31,087,464.29	165,238,669.29
	2	ASKIRA UBA	129,458,422.93	-	260,891.51	34,003,943.91	163,723,258.34
	3	BAMA	181,624,559.08	-	366,019.48	44,150,578.88	226,141,157.44
	4	BAYO	104,621,237.80	-	210,838.29	29,456,402.05	134,288,478.14
	5	BIU	144,804,292.90	-	291,817.32	36,925,808.59	182,021,918.82
	6	CHIBOK	104,316,350.19	-	210,223.86	28,466,086.78	132,992,660.83
	7	DAMBOA	174,868,047.01	-	352,403.40	41,195,480.59	216,415,931.00
	8	DIKWA	115,721,646.45	-	233,208.42	31,528,194.20	147,483,049.07
	9	GUBIO	137,437,002.73	-	276,970.36	35,133,809.54	172,847,782.64
	10	GUZAMALA	117,146,086.02	-	236,079.03	30,738,819.16	148,120,984.21
	11	GWOZA	168,783,796.02	-	340,142.09	44,637,235.79	213,761,173.90
	12	HAWUL	119,535,379.78	-	240,894.06	32,636,365.68	152,412,639.52
	13	JERE	137,915,986.23	-	277,935.64	39,628,500.74	177,822,422.60
	14	KAGA	121,910,545.99	-	245,680.62	30,305,474.49	152,461,701.10
	15	KALA BALGE	112,191,782.43	-	226,094.85	28,057,744.25	140,475,621.53
	16	KONDUGA	164,392,363.52	-	331,292.24	35,425,065.16	200,148,720.93
	17	KUKAWA	169,423,041.80	-	341,430.33	39,063,837.17	208,828,309.31
	18	KWAYA KUSAR	94,334,832.62	-	190,108.58	27,727,177.58	122,252,118.78
	19	MAFA	127,087,368.55	-	256,113.23	31,344,255.43	158,687,737.22
	20	MAGUMERI	150,394,128.74	-	303,082.25	34,168,573.34	184,865,784.33
	21	MAIDUGURI METRO	219,009,789.10	-	441,360.19	63,498,845.13	282,949,994.42
	22	MARTE	136,762,655.00	-	275,611.38	33,333,040.51	170,371,306.90
	23	MOBBAR	127,356,020.84	-	256,654.63	32,354,803.20	159,967,478.67
	24	MONGUNO	124,311,551.42	-	250,519.26	31,831,450.85	156,393,521.52
	25	NGALA	142,171,242.57	-	286,511.06	41,618,439.75	184,076,193.38
	26	NGANZAI	123,582,215.24	-	249,049.46	31,058,154.10	154,889,418.80
	27	SHANI	119,858,165.21	-	241,544.56	31,251,862.94	151,351,572.70
BORNO TOTAL		3,702,899,910.24		7,462,281.02	950,627,414.10	4,660,989,605.36	
CROSS RIVER	1	ABI	127,065,574.13	(2,017,457.56)	256,069.31	34,771,545.24	160,075,731.12
	2	AKAMKPA	159,719,885.19	(2,544,453.37)	321,876.02	35,257,971.36	192,755,279.19
	3	AKPABUYO	152,898,962.77	(2,434,582.26)	308,130.13	44,510,299.26	195,282,809.90
	4	BAKASSI	98,653,088.16	(1,558,697.37)	198,810.95	26,123,345.81	123,416,547.55
	5	BEKWARA	117,848,176.66	(1,868,649.67)	237,493.92	31,772,827.84	147,989,848.75
	6	BIASE	135,575,586.00	(2,154,700.07)	273,219.14	36,647,166.81	170,341,271.88
	7	BOKI	155,430,260.39	(2,475,446.61)	313,231.33	37,951,739.66	191,219,784.77
	8	CALABAR MUNICIPAL	123,124,693.17	(1,953,847.98)	248,127.44	37,432,541.51	158,851,514.14
	9	CALABAR SOUTH	131,235,746.54	(2,084,922.28)	264,473.26	38,374,006.46	167,789,303.98
	10	ETUNG	102,762,703.97	(1,625,005.68)	207,092.87	29,801,428.86	131,146,220.03
	11	IKOM	140,218,260.57	(2,231,802.60)	282,575.30	36,124,045.25	174,393,078.53
	12	OBANLIKU	121,005,529.12	(2,540,598.25)	243,856.78	32,119,165.08	150,827,952.74
	13	OBUBRA	133,366,376.86	(2,119,233.01)	268,767.02	36,898,034.37	168,413,945.25
	14	OBUDU	126,262,806.00	(2,004,350.13)	254,451.53	35,948,876.46	160,461,783.86
	15	ODUKPANI	143,219,294.19	(2,278,449.64)	288,623.15	38,436,627.19	179,666,094.88
	16	OGAJA	134,601,567.37	(2,139,279.57)	271,256.24	36,856,261.58	169,589,805.62
	17	YAKURR	135,132,197.25	(2,147,660.84)	272,325.60	38,744,807.33	172,001,669.34
	18	YALA	149,022,237.60	(2,372,129.21)	300,317.55	39,852,055.65	186,802,481.58
CROSS RIVER TOTAL		2,387,142,945.95	(38,551,266.10)	4,810,697.54	647,622,745.71	3,001,025,123.10	
DELTA	1	ANIOCHA NORTH	104,354,488.95	-	210,300.72	37,468,429.36	142,033,219.03
	2	ANIOCHA SOUTH	113,742,252.47	-	229,219.44	40,229,664.96	154,201,136.87
	3	BOMADI	97,230,882.06	-	195,944.85	36,078,541.54	133,505,368.44
	4	BURUTU	139,738,358.77	-	281,608.18	45,542,579.81	185,562,546.76
	5	ETHIOPE EAST	127,140,192.76	-	256,219.68	44,859,906.18	172,256,318.63
	6	ETHIOPE WEST	130,234,877.36	-	262,456.26	45,075,309.17	175,572,642.79
	7	IKA NORTH EAST	138,073,001.40	-	278,252.06	43,541,716.78	181,892,970.25
	8	IKA SOUTH	129,859,677.80	-	261,700.14	41,921,347.76	172,042,725.69
	9	ISOKO NORTH	122,188,386.98	-	246,240.54	40,502,842.11	162,937,469.63
	10	ISOKO SOUTH	136,633,888.54	-	275,351.89	46,930,852.11	183,840,092.54
	11	NDOKWA EAST	114,814,578.45	-	231,380.45	37,349,957.71	152,395,916.61
	12	NDOKWA WEST	118,413,873.66	-	238,633.94	40,900,568.35	159,553,075.96
	13	OKPE	108,464,552.78	-	218,583.54	39,416,134.00	148,099,270.33
	14	OSHIMILI NORTH	106,226,392.17	-	214,073.08	38,284,268.20	144,724,733.45
	15	OSHIMILI SOUTH	115,267,887.76	-	232,293.98	40,921,954.79	156,422,136.54
	16	PATANI	95,193,131.25	-	191,838.27	34,621,724.93	130,006,694.45
	17	SAPELE	119,903,107.98	-	241,635.13	42,636,331.84	162,781,074.94
	18	UDU	126,065,700.13	-	254,054.31	40,441,759.98	166,761,514.41
	19	UGHELLI NORTH	164,638,135.05	-	331,787.53	54,109,618.47	219,079,541.06
	20	UGHELLI SOUTH	130,511,193.70	-	263,013.11	45,843,374.71	176,617,581.52
	21	UKWUANI	103,506,966.56	-	208,592.75	38,674,609.20	142,390,168.51
	22	UVWIE	121,619,307.49	-	245,093.70	44,142,921.93	166,007,323.12
	23	WARRI SOUTH	151,137,829.00	-	304,581.00	52,754,810.57	204,197,220.57
	24	WARRI NORTH	124,377,576.51	-	250,652.31	39,975,489.42	164,603,718.24
	25	WARRI SOUTH-WEST	119,445,076.92	-	240,712.08	38,389,277.16	158,075,066.15
DELTA TOTAL		3,058,781,316.50		6,164,218.94	1,050,613,991.02	4,115,559,526.45	

EBONYI	1	ABAKALIKI	135,637,884.30	(3,722,658.11)	273,344.68	36,413,182.09	168,601,752.96
	2	AFIKPO NORTH	127,363,760.23	(3,639,916.87)	256,670.23	36,789,214.17	160,769,727.76
	3	AFIKPO SOUTH	128,460,185.60	(3,650,881.13)	258,879.80	36,824,678.74	161,892,863.01
	4	EBONYI	123,871,514.17	(3,604,994.41)	249,632.47	34,498,711.05	155,014,863.28
	5	EZZA NORTH	123,469,544.29	(3,600,974.71)	248,822.40	35,943,603.56	156,060,995.53
	6	EZZA SOUTH	128,333,253.59	(3,649,611.81)	258,624.00	34,988,599.00	159,930,864.79
	7	IKWOW	149,947,630.42	(3,865,755.57)	302,182.45	41,250,594.83	187,634,652.13
	8	ISHIELU	132,819,616.02	(3,694,475.43)	267,665.16	36,361,254.58	165,754,060.34
	9	IVO	120,169,931.26	(3,567,978.58)	242,172.84	34,043,441.43	150,887,566.95
	10	IZZI	166,915,514.67	(4,035,434.42)	336,377.03	42,748,261.08	205,964,718.37
	11	OHAOZARA	129,490,563.81	(3,661,184.91)	260,956.28	36,174,930.99	162,265,266.17
	12	OHAIKWU	142,882,890.31	(3,795,108.17)	287,945.21	39,845,321.08	179,221,048.43
	13	ONICHA	156,492,217.68	(3,931,201.45)	315,371.45	42,960,279.17	195,836,666.85
EBONYI TOTAL			1,765,854,506.34	(48,420,175.57)	3,558,644.00	488,842,071.79	2,209,835,046.56
EDO	1	AKOKO EDO	162,472,180.61	-	327,422.59	47,560,368.55	210,359,971.75
	2	EGOR	154,313,217.89	-	310,980.21	53,544,648.38	208,168,846.48
	3	ESAN CENTRAL	102,111,882.67	-	205,781.30	35,497,800.87	137,815,464.84
	4	ESAN NORTH EAST	105,127,191.77	-	211,857.91	36,577,585.31	141,916,635.00
	5	ESAN SOUTH EAST	125,873,507.31	-	253,666.99	40,299,056.69	166,426,230.98
	6	ESAN WEST	106,987,930.62	-	215,607.77	37,077,320.26	144,280,858.65
	7	ETSAKO CENTRAL	107,086,336.29	-	215,806.09	34,671,961.18	141,974,103.55
	8	ETSAKO EAST	124,229,077.66	-	250,353.05	38,627,760.24	163,107,190.95
	9	ETSAKO WEST	136,729,348.00	-	275,544.26	42,598,329.79	179,603,222.05
	10	IGUEBEN	99,490,664.94	-	200,498.88	32,753,643.65	132,444,807.48
	11	IKPOBA OKHA	170,714,885.51	-	344,033.73	55,945,391.68	227,004,310.92
	12	OREDO	175,692,776.79	-	354,065.44	56,219,645.85	232,266,488.09
	13	ORHIONWON	137,709,275.66	-	277,519.06	41,452,693.58	179,439,488.30
	14	OVIA NORTH EAST	131,329,922.58	-	264,663.05	39,231,888.71	170,826,474.34
	15	OVIA SOUTH WEST	143,335,804.65	-	288,857.94	37,809,228.86	181,433,891.46
	16	OWAN EAST	125,735,276.37	-	253,388.42	39,273,123.00	165,261,787.78
	17	OWAN WEST	103,119,999.85	-	207,812.91	34,888,364.26	138,216,177.02
	18	UHUNMWODE	128,322,436.43	-	258,602.20	36,690,441.09	165,271,479.73
EDO TOTAL			2,340,381,715.62	-	4,716,461.82	740,719,251.96	3,085,817,429.40
EKITI	1	ADO EKITI	150,781,593.27	-	303,863.09	48,218,610.82	199,304,067.19
	2	AIYEKIRE	114,734,603.64	-	231,219.28	35,876,942.40	150,842,765.32
	3	EFON	109,397,831.33	-	220,464.33	31,164,848.04	140,783,143.71
	4	EKITI EAST	112,959,199.92	-	227,641.39	35,089,336.74	148,276,178.05
	5	EKITI SOUTH WEST	119,645,805.17	-	241,116.60	37,191,208.39	157,078,130.16
	6	EKITI WEST	121,967,922.61	-	245,796.25	38,315,535.09	160,529,253.94
	7	EMURE	100,502,325.59	-	202,537.64	31,698,970.54	132,403,833.77
	8	IDO-OSI	123,810,825.32	-	249,510.17	36,717,091.01	160,777,426.50
	9	IJERO	132,472,661.86	-	266,965.96	41,509,115.27	174,248,743.09
	10	IKERE	115,677,725.00	-	233,119.91	35,812,475.36	151,723,320.27
	11	IKOLE	123,967,755.54	-	249,826.42	37,434,229.12	161,651,811.09
	12	ILEJEMEJI	86,995,647.67	-	175,318.26	27,825,255.41	114,996,221.34
	13	IREPODUN/IFELODUN	110,261,113.01	-	222,204.06	34,411,894.32	144,895,211.39
	14	ISE/ORUN	107,596,889.16	-	216,834.98	33,227,562.50	141,041,286.64
	15	MOBA	115,399,115.00	-	232,558.44	35,746,392.80	151,378,066.24
	16	OYE	112,176,940.52	-	226,064.94	34,801,235.24	147,204,240.70
EKITI TOTAL			1,858,347,954.62	-	3,745,041.72	575,040,703.06	2,437,133,699.41

ENUGU	1	AGWU	140,520,935.75	-	283,185.27	39,772,019.48	180,576,140.49
	2	ANINRI	118,398,987.20	-	238,603.94	34,816,904.38	153,454,495.52
	3	ENUGU EAST	160,265,578.19	-	322,975.72	45,999,858.55	206,588,412.46
	4	ENUGU NORTH	150,655,530.73	-	303,609.05	43,366,018.44	194,325,158.21
	5	ENUGU SOUTH	145,666,548.32	-	293,554.98	39,817,331.03	185,777,434.33
	6	EZEAGU	140,053,765.73	-	282,243.80	37,585,986.80	177,921,996.33
	7	IGBO ETITI	141,410,314.64	-	284,977.59	40,627,015.50	182,322,307.74
	8	IGBO EZE NORTH	153,050,826.80	-	308,436.17	44,487,575.67	197,846,838.65
	9	IGBO EZE SOUTH	139,264,979.51	-	280,654.20	35,863,532.14	175,409,165.86
	10	ISI UZO	130,236,084.00	-	262,458.69	35,947,154.66	166,445,697.35
	11	NKANU EAST	136,348,425.51	-	274,776.61	35,974,772.41	172,597,974.52
	12	NKANU WEST	132,384,762.71	-	266,788.82	35,814,835.68	168,466,387.21
	13	NSUKKA	171,455,586.00	-	345,526.42	48,349,597.50	220,150,709.92
	14	OJI RIVER	117,642,648.93	-	237,079.73	34,267,934.46	152,147,663.12
	15	UDENU	130,211,387.42	-	262,408.92	38,258,967.30	168,732,763.64
	16	UDI	147,853,294.22	-	297,961.83	42,531,331.83	190,682,587.88
	17	UZO UWANI	122,442,961.89	-	246,753.57	34,105,843.71	156,795,559.17
ENUGU TOTAL			2,377,862,617.53	-	4,791,995.33	667,586,679.56	3,050,241,292.42
GOMBE	1	AKKO	195,359,901.92	(4,907,596.13)	393,699.67	49,952,349.15	240,798,354.61
	2	BALANGA	141,876,708.92	(4,907,596.13)	285,917.50	40,312,757.44	177,567,787.73
	3	BILLIRI	142,795,790.39	(4,907,596.13)	287,769.68	39,512,304.53	177,688,268.46
	4	DUKKU	155,595,282.27	(4,907,596.13)	313,563.90	39,900,491.49	190,901,741.52
	5	FUNAKAYE	151,337,706.45	(4,907,596.13)	304,983.80	42,123,527.32	188,858,621.44
	6	GOMBE	164,787,538.04	(4,907,596.13)	332,088.62	44,578,582.95	204,790,613.48
	7	KALTUNGO	129,208,657.38	(4,907,596.13)	260,388.16	35,485,884.05	160,047,333.47
	8	KWAMI	138,600,085.47	(4,907,596.13)	279,314.27	38,985,644.20	172,957,447.81
	9	NAFADA	126,359,276.47	(4,907,596.13)	254,645.94	34,591,961.63	156,298,287.91
	10	SHOMGOM	119,835,777.44	(4,907,596.13)	241,499.44	35,617,818.39	150,787,499.14
	11	YAMALTU/DEBA	163,556,401.55	(4,907,596.13)	329,607.57	43,597,576.17	202,575,989.16
GOMBE TOTAL			1,629,313,126.29	(53,983,557.43)	3,283,478.55	444,658,897.33	2,023,271,944.74
IMO	1	ABOH MBAISE	127,851,413.52	-	257,652.97	39,285,891.77	167,394,958.26
	2	AHIAZU MBAISE	120,314,624.65	-	242,464.44	37,381,883.16	157,938,972.24
	3	EHIME MBANO	110,531,791.72	-	222,749.55	34,306,928.48	145,061,469.75
	4	EZINIHITE MBAISE	117,559,087.06	-	236,911.33	36,973,463.69	154,769,462.08
	5	IDEATO NORTH	126,059,350.77	-	254,041.51	36,420,570.37	162,733,962.65
	6	IDEATO SOUTH	126,481,457.13	-	254,892.17	36,533,887.73	163,270,237.02
	7	IHITE UBOMA	113,207,575.03	-	228,141.93	33,523,246.23	146,958,963.19
	8	IKEDURU	119,910,268.32	-	241,649.56	35,721,279.93	155,873,197.81
	9	ISIALA MBANO	134,908,749.88	-	271,875.29	39,523,142.78	174,703,767.95
	10	ISU	119,240,453.60	-	240,299.71	36,886,917.85	156,367,671.15
	11	MBAITOLI	147,078,095.05	-	296,399.61	42,509,474.51	189,883,969.16
	12	NGOR/OKPALA	124,912,747.05	-	251,730.82	36,537,965.00	161,702,442.86
	13	NJABA	112,842,941.51	-	227,407.10	35,397,713.86	148,468,062.48
	14	NKWANGELE	109,814,562.22	-	221,304.15	34,117,758.50	144,153,624.87
	15	NKWERRE	97,827,367.57	-	197,146.92	30,400,518.25	128,425,032.74
	16	OBOWO	106,043,588.77	-	213,704.69	33,320,921.28	139,578,214.74
	17	OGUTA	124,491,369.41	-	250,881.63	35,236,007.76	159,978,258.80
	18	OHAJI/EGBEMA	134,747,258.40	-	271,549.85	38,277,036.46	173,295,844.71
	19	OKIGWE	118,058,315.61	-	237,917.40	34,407,398.59	152,703,631.61
	20	ONUIMO	104,882,447.46	-	211,364.69	31,869,489.74	136,963,301.89
	21	ORLU	115,356,280.11	-	232,472.12	35,213,621.23	150,802,373.46
	22	ORSU	112,216,641.13	-	226,144.95	33,466,241.37	145,909,027.45
	23	ORU	108,542,450.28	-	218,740.52	32,836,879.98	141,598,070.78
	24	ORU WEST	112,285,735.70	-	226,284.19	33,273,071.04	145,785,090.93
	25	OWERRI MUNICIPAL	113,314,034.68	-	228,356.47	34,020,904.08	147,563,295.24
	26	OWERRI NORTH	120,546,871.39	-	242,932.47	37,727,528.03	158,517,331.90
	27	OWERRI WEST	107,839,380.61	-	217,323.66	31,870,874.48	139,927,578.75
IMO TOTAL			3,186,864,858.61	-	6,422,339.71	957,040,616.13	4,150,327,814.45

JIGAWA	1	AUYO	112,614,311.78	-	226,946.36	34,559,696.05	147,400,954.18
	2	BABURA	133,190,211.64	-	268,412.00	40,414,041.72	173,872,665.36
	3	BIRNIN KUDU	165,292,685.02	-	333,106.62	48,512,578.87	214,138,370.50
	4	BIRNIWA	125,024,593.78	-	251,956.22	35,354,225.38	160,630,775.38
	5	GAGARAWA	107,282,007.82	-	216,200.41	30,589,588.08	138,087,796.31
	6	BUJI	105,240,800.73	-	212,086.86	31,895,622.59	137,348,510.18
	7	DUTSE	147,729,191.64	-	297,711.73	43,340,599.11	191,367,502.48
	8	GARKI	123,984,531.47	-	249,860.23	36,116,136.54	160,350,528.24
	9	GUMEL	108,602,221.41	-	218,860.98	32,648,763.77	141,469,846.16
	10	GURI	114,732,335.47	-	231,214.71	33,253,199.96	148,216,750.14
	11	GWARAM	159,599,335.69	-	321,633.08	45,374,541.89	205,295,510.65
	12	GWIWA	118,001,930.81	-	237,803.77	33,983,954.62	152,223,689.21
	13	HADEJIA	99,612,864.23	-	200,745.15	32,530,830.63	132,344,440.01
	14	JAHUN	136,914,703.19	-	275,917.80	42,029,025.67	179,219,646.65
	15	KAFIN HAUSA	153,993,990.47	-	310,336.89	45,257,301.12	199,561,628.47
	16	KAUGAMA	112,862,766.35	-	227,447.05	34,248,515.65	147,338,729.06
	17	KAZAURE	119,430,201.20	-	240,682.10	36,828,581.95	156,499,465.25
	18	KIRI-KASAMMA	124,563,612.01	-	251,027.22	39,138,702.13	163,953,341.36
	19	KIYAWA	128,692,471.16	-	259,347.92	37,707,041.52	166,658,860.59
	20	MAIGATARI	129,805,234.46	-	261,590.42	38,230,316.93	168,297,141.81
	21	MALAM MADORI	121,601,477.31	-	245,057.77	36,822,350.65	158,668,885.73
	22	MIGA	111,540,063.93	-	224,781.47	34,284,518.73	146,049,364.13
	23	RINGIM	136,884,029.75	-	275,855.98	39,177,243.88	176,337,129.62
	24	RONI	101,226,897.57	-	203,997.83	30,391,494.25	131,822,389.65
	25	SULE TAKARKAR	127,051,844.30	-	256,041.64	34,471,073.10	161,778,959.05
	26	TAURA	115,553,008.46	-	232,868.57	34,540,925.22	150,326,802.26
	27	YANKWASHI	107,074,265.82	-	215,781.76	31,771,612.01	139,061,659.59
JIGAWA TOTAL			3,348,101,587.45	-	6,747,272.55	993,472,482.02	4,348,321,342.01
KADUNA	1	BIRNIN GWARI	200,473,895.29	-	404,005.67	44,805,252.95	245,683,153.91
	2	CHIKUN	203,847,137.11	-	410,803.60	53,720,398.24	257,978,338.95
	3	GIWA	168,699,784.77	-	339,972.79	47,425,784.23	216,465,541.79
	4	GWAGWADA	129,896,420.84	-	261,774.18	33,920,093.42	164,078,288.45
	5	IGABI	213,543,851.88	-	430,344.94	58,488,420.44	272,462,617.26
	6	IKARA	143,055,118.04	-	288,292.29	40,309,715.53	183,653,125.85
	7	JABA	124,743,781.56	-	251,390.31	37,344,154.80	162,339,326.67
	8	JEMAA	166,212,909.95	-	334,961.10	46,834,041.44	213,381,912.49
	9	KACHIA	183,350,129.52	-	369,496.94	44,182,969.08	227,902,595.55
	10	KADUNA NORTH	173,211,031.05	-	349,064.09	52,908,328.95	226,468,424.09
	11	KADUNA SOUTH	184,929,870.69	-	372,680.52	56,346,776.17	241,649,327.39
	12	KAGARKO	159,811,598.06	-	322,060.84	43,926,716.45	204,060,375.35
	13	KAURA	138,455,606.32	-	279,023.11	42,513,980.53	181,248,609.95
	14	KAURU	142,563,829.11	-	287,302.22	38,469,712.38	181,320,843.71
	15	KUBAU	165,031,588.33	-	332,580.44	47,088,678.55	212,452,847.32
	16	KUDAN	128,004,037.33	-	257,960.55	36,083,662.64	164,345,660.52
	17	LERE	178,107,766.77	-	358,932.25	50,867,154.79	229,333,853.81
	18	MAKARFI	119,797,798.59	-	241,422.90	36,642,710.34	156,681,931.83
	19	SABON GARI	158,073,042.44	-	318,557.21	47,459,941.00	205,851,540.64
	20	SANGA	132,532,717.13	-	267,086.99	36,879,192.06	169,678,996.17
	21	SOBA	168,930,866.79	-	340,438.48	47,952,213.77	217,223,519.03
	22	ZANGON KATAF	188,999,582.52	-	380,882.02	49,729,288.47	239,109,753.01
	23	ZARIA	192,984,902.85	-	388,913.45	56,793,583.53	250,167,399.83
KADUNA TOTAL			3,765,257,266.95	-	7,587,946.88	1,050,692,769.75	4,823,537,983.58

KANO	1	AJINGI	123,842,295.14	-	249,573.59	38,707,181.80	162,799,050.52	
	2	ALBASU	126,847,056.58	-	255,628.94	39,939,286.92	167,041,972.44	
	3	BAGWAI	115,659,524.76	-	233,083.23	37,838,646.15	153,731,254.14	
	4	BEBEJI	125,474,594.52	-	252,863.08	39,839,739.97	165,567,197.57	
	5	BICHI	152,079,339.08	-	306,478.38	46,628,011.47	199,013,828.93	
	6	BUNKURE	121,162,357.55	-	244,172.83	38,457,468.18	159,863,998.57	
	7	DALA	195,569,223.86	-	394,121.51	57,527,249.13	253,490,594.50	
	8	DANBATTA	133,244,399.60	-	268,521.21	41,309,788.47	174,822,709.28	
	9	DAWAKIN KUDU	143,232,557.39	-	288,649.87	42,649,979.75	186,171,187.01	
	10	DAWAKIN TOFA	144,235,717.64	-	290,671.50	44,379,819.65	188,906,208.78	
	11	DOGUWA	133,686,576.06	-	269,412.30	36,941,184.96	170,897,173.33	
	12	FAGGE	130,970,587.67	-	263,938.90	40,606,651.56	171,841,178.12	
	13	GABASAWA	136,845,747.06	-	275,778.83	41,547,270.28	178,668,796.16	
	14	GARKO	122,067,020.45	-	245,995.96	37,811,951.56	160,124,967.97	
	15	GARUN MALLAM	121,430,045.21	-	244,712.29	34,272,726.51	155,947,484.01	
	16	GAYA	131,238,054.85	-	264,477.91	40,774,973.61	172,277,506.37	
	17	GEZAWA	149,864,760.88	-	302,015.44	47,010,351.79	197,177,128.12	
	18	GWALE	180,178,156.41	-	363,104.61	53,163,953.76	233,705,214.78	
	19	GWARZO	123,876,933.49	-	249,643.39	39,464,938.76	163,591,515.64	
	20	KABO	119,363,675.82	-	240,548.03	37,144,817.72	156,749,041.58	
	21	KANO MUNICIPAL	173,914,109.05	-	350,480.97	53,430,591.89	227,695,181.91	
	22	KARAYE	115,746,596.49	-	233,258.70	36,189,274.65	152,169,129.84	
	23	KIBIYA	116,812,026.14	-	235,405.81	35,829,936.30	152,877,368.25	
	24	KIRU	150,701,568.71	-	303,701.82	45,680,392.16	196,685,662.69	
	25	KUMBOTSO	153,983,587.17	-	310,315.92	48,080,443.09	202,374,346.18	
			3,442,026,511.56	-	6,936,555.06	1,055,226,630.08	4,504,189,696.69	
	State	S/n	Local Government Councils	Gross Statutory Allocation	Deduction	Exchange Gain Difference	Value Added Tax	Total Allocation
				₦	₦	₦	₦	₦
19	KANO	26	KUNCHI	118,077,667.45	-	237,956.40	33,851,459.80	152,167,083.65
		27	KURA	115,637,438.67	-	233,038.72	36,434,987.92	152,305,465.32
		28	MADOBI	115,742,116.28	-	233,249.67	35,821,243.25	151,796,609.21
		29	MAKODA	137,173,615.36	-	276,439.57	42,419,960.12	179,870,015.05
		30	MINJIBIR	138,246,721.49	-	278,602.15	41,757,980.56	180,283,304.20
		31	NASSARAWA	239,024,917.73	-	481,695.74	71,212,416.79	310,719,030.26
		32	RANO	119,722,303.57	-	241,270.76	36,499,454.96	156,463,029.30
		33	RIMIN GADO	118,485,697.67	-	238,778.69	33,372,341.99	152,096,818.35
		34	ROGO	141,830,381.00	-	285,824.13	42,830,995.19	184,947,200.32
		35	SHANONO	117,023,734.77	-	235,832.46	36,127,730.94	153,387,298.17
		36	SUMAILA	148,114,928.83	-	298,489.09	44,824,934.55	193,238,352.47
		37	TAKAI	130,068,652.13	-	262,121.27	40,907,831.10	171,238,604.51
		38	TARAUNI	135,252,360.38	-	272,567.76	42,340,568.73	177,865,496.87
		39	TOFA	106,477,897.01	-	214,579.93	32,829,526.45	139,522,003.39
		40	TSANYAWA	117,395,662.81	-	236,581.99	37,441,150.70	155,073,395.49
		41	TUDUN WADA	144,753,021.44	-	291,713.99	43,138,713.75	188,183,449.19
		42	UNGOGO	169,241,134.37	-	341,063.74	53,748,465.17	223,330,663.29
		43	WARAWA	110,447,097.97	-	222,578.87	35,218,422.58	145,888,099.43
		44	WUDIL	129,870,412.58	-	261,721.77	39,557,408.19	169,689,542.53
				KANO TOTAL	5,994,612,273.10	-	12,080,661.76	1,835,562,222.83

20	KATSINA	1	BAKORI	131,967,343.74	-	265,947.62	34,962,587.84	167,195,879.19
		2	BATAGARAWA	135,984,610.91	-	274,043.43	37,670,818.91	173,929,473.25
		3	BATSARI	147,938,409.85	-	298,133.36	39,548,132.94	187,784,676.15
		4	BAURE	138,706,972.15	-	279,529.67	38,659,364.80	177,645,866.62
		5	BINDAWA	129,721,284.37	-	261,421.24	35,192,222.81	165,174,928.42
		6	CHARANCHI	121,339,307.60	-	244,529.43	34,058,049.12	155,641,886.15
		7	DAN-MUSA	121,736,394.42	-	245,329.66	32,217,738.25	154,199,462.33
		8	DANDUME	130,343,140.24	-	262,674.43	34,683,179.38	165,288,994.06
		9	DANJA	122,255,668.41	-	246,376.13	33,141,817.10	155,643,861.64
		10	DAURA	147,402,870.80	-	297,054.11	40,374,588.07	188,074,512.98
		11	DUTSI	121,654,110.85	-	245,163.84	32,704,856.74	154,604,131.42
		12	DUTSINMA	135,117,806.68	-	272,296.60	36,524,259.55	171,914,362.82
		13	FASKARI	147,247,777.63	-	296,741.56	38,552,432.60	186,096,951.79
		14	FUNTUA	146,903,481.95	-	296,047.72	40,824,626.47	188,024,156.14
		15	INGAWA	128,284,257.75	-	258,525.27	36,530,567.78	165,073,350.79
		16	JIBIA	144,521,876.44	-	291,248.18	36,530,183.13	181,343,307.75
		17	KAFUR	149,187,935.27	-	300,651.47	39,079,323.71	188,567,910.45
		18	KAITA	142,813,870.92	-	287,806.12	37,657,433.15	180,759,110.19
		19	KANKARA	156,611,698.80	-	315,612.23	42,376,143.46	199,303,454.50
		20	KANKIA	124,713,418.27	-	251,329.12	35,121,293.69	160,086,041.08
		21	KATSINA	171,763,337.21	-	346,146.62	47,970,466.94	220,079,950.78
		22	KURFI	120,860,066.80	-	243,563.64	32,516,994.55	153,620,624.99
		23	KUSADA	114,180,724.58	-	230,103.07	31,108,105.11	145,518,932.77
		24	MAIADUA	138,899,140.01	-	279,916.94	38,948,081.74	178,127,138.69
		25	MALUMFASHI	138,221,323.73	-	278,550.97	37,543,500.36	176,043,375.06
		26	MANI	131,112,858.71	-	264,225.61	37,085,461.27	168,462,545.60
		27	MASHI	133,866,526.78	-	269,774.95	36,790,666.89	170,926,968.62
		28	MATAZU	112,757,727.46	-	227,235.37	32,343,441.28	145,328,404.12
		29	MUSAWA	134,921,754.80	-	271,901.50	36,681,426.80	171,875,083.11
		30	RIMI	121,707,543.66	-	245,271.52	35,299,001.16	157,251,816.33
		31	SABUWA	126,099,684.26	-	254,122.80	33,937,808.09	160,291,615.15
		32	SAFANA	135,302,372.58	-	272,668.54	37,609,582.92	173,184,624.04
		33	SANDAMU	131,133,486.64	-	264,267.18	34,032,970.06	165,430,723.88
		34	ZANGO	128,521,576.11	-	259,003.52	35,375,853.87	164,156,433.50
KATSINA TOTAL		4,563,800,360.39	-	9,197,213.43	1,243,652,980.52	5,816,650,554.34		
21	KEBBI	1	ALIERU	102,902,579.03	-	207,374.76	28,624,596.30	131,734,550.09
		2	AREWA	168,138,739.25	-	338,842.14	37,706,678.91	206,184,260.30
		3	ARGUNGU	141,621,873.67	-	285,403.94	38,587,831.01	180,495,108.62
		4	AUGIE	116,932,706.76	-	235,649.02	32,572,163.89	149,740,519.66
		5	BAGUDO	155,731,571.16	-	313,838.55	41,844,493.50	197,889,903.21
		6	BIRNIN -KEBBI	190,528,156.72	-	383,962.48	44,198,771.30	235,110,890.50
		7	BUNZA	129,801,560.66	-	261,583.01	32,893,268.21	162,956,411.89
		8	DANDI KAMBA	137,895,306.59	-	277,893.96	34,648,187.18	172,821,387.72
		9	DANKO /WASAGU	171,309,256.87	-	345,231.53	43,951,288.64	215,605,777.05
		10	FAKAI	119,283,896.79	-	240,387.26	32,874,112.73	152,398,396.78
		11	GWANDU	125,994,926.32	-	253,911.68	35,167,154.53	161,415,992.53
		12	JEGA	138,999,790.41	-	280,119.78	38,423,817.02	177,703,727.21
		13	KALGO	115,678,187.61	-	233,120.84	30,119,339.22	146,030,647.67
		14	KOKO/BESSE	132,748,280.20	-	267,521.40	35,443,024.22	168,458,825.82
		15	MAIYAMA	153,577,190.53	-	309,496.93	37,064,777.98	190,951,465.44
		16	NGASKI	123,045,091.37	-	247,967.02	33,147,520.67	156,440,579.06
		17	SAKABA	121,257,100.46	-	244,363.76	30,468,138.21	151,969,602.44
		18	SHANGA	125,834,470.80	-	253,588.32	33,330,613.22	159,418,672.34
		19	SURU	152,242,875.67	-	306,807.95	35,106,457.05	187,656,140.67
		20	YAURI	116,988,124.77	-	235,760.70	31,225,125.88	148,449,011.35
		21	ZURU	139,736,216.15	-	281,603.86	36,284,788.35	176,302,608.37
KEBBI TOTAL		2,880,247,901.79	-	5,804,428.90	743,682,148.01	3,629,734,478.70		
22	KOGI	1	ADAVI	149,258,338.68	(4,284,409.31)	300,793.35	39,136,216.62	184,410,939.34
		2	AJAOKUTA	131,978,053.83	(4,284,409.31)	265,969.20	32,991,615.42	160,951,229.14
		3	ANKPA	166,562,699.84	(4,284,409.31)	335,666.02	44,148,875.09	206,762,831.64
		4	BASSA	131,882,639.85	(4,284,409.31)	265,776.92	34,351,116.03	162,215,123.49
		5	DEKINA	180,324,532.51	(4,284,409.31)	363,399.60	43,607,213.49	220,010,736.29
		6	IBAJI	140,203,643.75	(4,284,409.31)	282,545.85	33,438,422.77	169,640,203.06
		7	IDAH	117,643,589.98	(4,284,409.31)	237,081.63	29,721,644.11	143,317,906.41
		8	IGALAMELA	137,854,952.41	(4,284,409.31)	277,812.64	34,968,630.26	168,816,986.00
		9	IJUMU	135,194,887.11	(4,284,409.31)	272,451.93	32,807,599.72	163,990,529.45
		10	KABBA/BUNU	142,931,668.33	(4,284,409.31)	288,043.51	34,770,613.36	173,705,915.89
		11	KOGI	125,821,121.46	(4,284,409.31)	253,561.42	32,497,650.20	154,287,923.77
		12	KOTON KARFE	160,636,741.76	(4,284,409.31)	323,723.71	38,602,863.42	195,278,919.58
		13	MOPA-MURO	106,029,836.61	(4,284,409.31)	213,676.97	26,969,255.42	128,928,359.69
		14	OFU	154,151,461.96	(4,284,409.31)	310,654.23	38,364,996.97	188,542,703.86
		15	OGORI/MAGONGO	102,936,237.32	(4,284,409.31)	207,442.59	26,629,611.05	125,488,881.65
		16	OKEHI	149,234,084.71	(4,284,409.31)	300,744.47	38,967,356.06	184,217,775.93
		17	OKENE	186,641,401.02	(4,284,409.31)	376,129.69	48,218,991.60	230,952,112.99
		18	OLAMABORO	140,984,529.80	(4,284,409.31)	284,119.53	35,901,940.66	172,886,180.68
		19	OMALA	133,490,630.20	(4,284,409.31)	269,017.42	31,920,831.75	161,396,070.07
		20	YAGBA EAST	143,134,229.28	(4,284,409.31)	288,451.72	35,045,790.69	174,184,062.37
		21	YAGBA WEST	140,051,899.98	(4,284,409.31)	282,240.04	34,363,193.99	170,412,924.70
KOGI TOTAL		2,976,947,180.39	(89,972,595.51)	5,999,302.43	747,424,428.69	3,640,398,316.00		

23	KWARA	1	ASA	120,956,174.30	-	243,757.32	33,884,178.33	155,084,109.95
		2	BARUTEN	198,905,416.63	-	400,844.78	40,271,184.83	239,577,446.24
		3	EDU	152,448,516.38	-	307,222.37	39,656,517.00	192,412,255.75
		4	EKITI	92,837,755.06	-	187,091.59	28,377,169.99	121,402,016.63
		5	IFELODUN	161,083,193.40	-	324,623.43	40,008,316.25	201,416,133.07
		6	ILORIN EAST	138,448,956.04	-	279,009.71	39,875,074.11	178,603,039.86
		7	ILORIN SOUTH	139,941,050.72	-	282,016.66	40,212,102.87	180,435,170.24
		8	ILORIN WEST	165,021,201.40	-	332,559.51	52,211,203.59	217,564,964.51
		9	IREPODUN	119,299,509.64	-	240,418.72	35,590,093.12	155,130,021.48
		10	KAI AMA	158,647,718.98	-	319,715.33	33,709,471.12	192,676,905.43
		11	MORO	125,764,703.77	-	253,447.73	32,526,908.68	158,545,060.17
		12	OFFA	111,708,338.38	-	225,120.59	31,056,167.80	142,989,626.77
		13	OKE-ERO	93,468,247.18	-	188,362.19	28,590,188.17	122,246,797.53
		14	OSIN	93,071,896.83	-	187,563.44	28,753,202.08	122,012,662.35
		15	OYUN	106,272,623.06	-	214,166.25	31,408,428.63	137,895,217.94
		16	PATEGI	128,626,648.46	-	259,215.27	32,798,085.66	161,683,949.39
KWARA TOTAL			2,106,501,950.22	-	4,245,134.87	568,928,292.22	2,679,675,377.31	
24	LAGOS	1	AGEGE	180,503,367.35	-	363,759.99	284,789,685.54	465,656,812.88
		2	AJEROMI/IFELODUN	232,013,221.79	-	467,565.40	302,034,695.40	534,515,482.59
		3	ALIMOSHO	374,165,564.06	-	754,038.36	347,700,822.56	722,620,424.99
		4	AMOWO-ODOFIN	146,240,180.82	-	294,711.00	273,883,139.57	420,418,031.39
		5	APAPA	122,950,856.64	-	247,777.11	266,128,324.06	389,326,957.80
		6	BADAGRY	137,454,521.65	-	277,005.67	267,953,941.36	405,685,468.68
		7	EPE	126,204,250.87	-	254,333.52	263,362,472.68	389,821,057.07
		8	ETI-OSA	152,252,002.47	-	306,826.34	271,545,940.15	424,104,768.96
		9	IBEJU-LEKKI	101,664,230.34	-	204,879.17	258,444,514.60	360,313,624.11
		10	IFAKO/IJAYE	173,347,748.54	-	349,339.61	282,323,244.32	456,020,332.48
		11	IKEJA	149,850,553.12	-	301,986.81	273,500,799.25	423,653,339.18
		12	IKORODU	206,037,078.07	-	415,216.89	290,611,720.76	497,064,015.71
		13	KOSOFE	222,918,805.47	-	449,237.84	300,595,187.96	523,963,231.28
		14	LAGOS ISLAND	120,000,639.74	-	241,831.68	265,518,656.65	385,761,128.07
		15	LAGOS MAINLAND	144,800,044.21	-	291,808.76	273,848,828.95	418,940,681.91
		16	MUSHIN	216,776,544.99	-	436,859.63	298,103,898.48	515,317,303.09
		17	OJO	210,342,401.22	-	423,893.20	295,416,130.68	506,182,425.11
		18	OSHODI/ISOLO	214,777,182.20	-	432,830.41	297,219,207.61	512,429,220.22
		19	SOMOLU	166,110,067.77	-	334,753.85	280,384,232.73	446,829,054.34
		20	SURULERE	190,008,781.16	-	382,915.81	288,177,359.20	478,569,056.18
LAGOS TOTAL			3,588,418,042.45	-	7,231,571.06	5,681,542,802.51	9,277,192,416.03	
25	NASSARAWA	1	AKWANGA	124,322,990.87	(3,018,317.48)	250,542.31	34,763,376.79	156,318,592.49
		2	AWE	140,134,458.49	(3,018,317.48)	282,406.42	34,697,525.02	172,096,072.46
		3	DOMA	143,485,245.80	(3,018,317.48)	289,159.11	36,777,164.00	177,533,251.43
		4	KARU	169,293,036.62	(3,018,317.48)	341,168.34	41,844,519.44	208,460,406.93
		5	KEANA	120,882,513.56	(3,018,317.48)	243,608.88	32,134,152.46	150,241,957.42
		6	KEFFI	113,669,975.05	(3,018,317.48)	229,073.78	33,165,855.87	144,046,587.23
		7	KOKONA	129,878,156.04	(3,018,317.48)	261,737.37	34,480,198.79	161,601,774.71
		8	LAFIA	203,227,994.95	(3,018,317.48)	409,555.87	51,478,803.01	252,098,036.36
		9	NASARAWA	188,340,436.47	(3,018,317.48)	379,553.67	40,641,186.00	226,342,858.66
		10	NASARAWA EGGON	144,077,566.41	(3,018,317.48)	290,352.78	37,509,688.04	178,859,289.75
		11	OBI	137,910,073.56	(3,018,317.48)	277,923.72	37,490,070.98	172,659,750.79
		12	TOTO	146,519,554.55	(3,018,317.48)	295,274.01	35,197,798.48	178,994,309.55
		13	WAMBA	117,620,802.04	(3,018,317.48)	237,035.70	31,644,956.87	146,484,477.13
NASSARAWA TOTAL			1,879,362,804.42	(39,238,127.24)	3,787,391.97	481,825,295.76	2,325,737,364.90	

26	NIGER	1	AGAIE	129,332,813.14	-	260,638.37	33,770,528.84	163,363,980.35
		2	AGWARA	111,041,038.44	-	223,775.81	27,962,802.53	139,227,616.78
		3	BIDA	127,165,041.63	-	256,269.76	38,022,737.80	165,444,049.20
		4	BORGU	207,006,007.62	-	417,169.53	36,775,246.75	244,198,423.90
		5	BOSSO	124,256,536.49	-	250,408.39	34,882,316.01	159,389,260.88
		6	EDATI	130,868,468.05	-	263,733.10	35,879,478.01	167,011,679.16
		7	GBAKO	123,957,000.63	-	249,804.75	33,351,954.66	157,558,760.04
		8	GURARA	110,763,433.68	-	223,216.37	30,544,638.21	141,531,288.25
		9	KATCHA	119,520,121.24	-	240,863.31	32,944,996.86	152,705,981.41
		10	KONTAGORA	131,625,227.55	-	265,258.17	35,235,038.41	167,125,524.13
		11	LAPAI	128,570,825.46	-	259,102.77	32,018,071.62	160,847,999.85
		12	LAVUN	149,607,690.22	-	301,497.38	39,694,880.48	189,604,068.08
		13	MAGAMA	153,253,788.75	-	308,845.19	37,520,541.11	191,083,175.06
		14	MARIGA	169,692,617.57	-	341,973.60	38,888,119.33	208,922,710.50
		15	MASHEGU	200,226,738.05	-	403,507.58	40,087,606.29	240,717,851.93
		16	MINNA	126,810,041.64	-	255,554.35	39,041,901.69	166,107,497.67
		17	MOKWA	172,119,381.99	-	346,864.14	42,388,956.50	214,855,202.63
		18	MUYA	116,262,944.42	-	234,299.27	31,519,875.27	148,017,118.96
		19	PAIKORO	133,805,258.32	-	269,651.48	35,707,540.26	169,782,450.06
		20	RAFI	154,329,380.16	-	311,012.78	37,541,773.69	192,182,166.63
		21	RIJAU	145,182,355.30	-	292,579.21	37,089,735.12	182,564,669.64
		22	SHIRORO	171,627,788.55	-	345,873.46	41,655,586.23	213,629,248.24
		23	SULEJA	125,515,711.45	-	252,945.94	40,207,308.82	165,975,966.21
		24	TAFA	102,149,866.34	-	205,857.85	29,973,050.98	132,328,775.17
		25	WUSHISHI	113,865,505.63	-	229,467.83	29,837,577.88	143,932,551.34
NIGER TOTAL		3,478,555,582.32	-	7,010,170.38	892,542,263.36	4,378,108,016.06		
27	OGUN	1	ABEOKUTA NORTH	127,838,482.64	(5,788,847.52)	257,626.92	43,102,442.09	165,409,704.13
		2	ABEOKUTA SOUTH	131,973,672.64	(5,788,847.52)	265,960.37	46,868,071.08	173,318,856.57
		3	ADO-ODO/OTA	202,847,903.78	(5,788,847.52)	408,789.89	68,122,730.75	265,590,576.90
		4	EGBADO NORTH	133,374,199.60	(5,788,847.52)	268,782.79	41,602,083.30	169,456,218.17
		5	EGBADO SOUTH	119,527,112.03	(5,788,847.52)	240,877.40	40,603,844.28	154,582,986.19
		6	EWEKORO	90,921,260.95	(5,788,847.52)	183,229.37	31,857,405.70	117,173,048.49
		7	REMO NORTH	88,573,375.07	(5,788,847.52)	178,497.78	32,223,206.14	115,186,231.47
		8	IFO	198,887,760.09	(5,788,847.52)	400,809.20	67,989,796.33	261,489,518.11
		9	IJEBU EAST	118,362,948.53	(5,788,847.52)	238,531.31	36,091,613.13	148,904,245.46
		10	IJEBU NORTH	147,882,930.54	(5,788,847.52)	298,021.55	49,488,140.78	191,880,245.35
		11	IJEBU ODE	114,091,745.62	(5,788,847.52)	229,923.76	39,463,900.86	147,996,722.73
		12	IKENNE	103,076,901.45	(5,788,847.52)	207,726.06	36,748,515.33	134,244,295.32
		13	IJEBU NORTH EAST	92,950,418.41	(5,788,847.52)	187,318.63	32,817,333.76	120,166,223.27
		14	IMEKO-AFON	106,858,310.13	(5,788,847.52)	215,346.56	33,939,198.71	135,224,007.87
		15	IPOKIA	111,925,332.26	(5,788,847.52)	225,557.89	39,186,492.58	145,548,535.21
		16	OBAFEMI/OWODE	135,709,802.03	(5,788,847.52)	273,489.62	45,219,699.66	175,414,143.79
		17	ODEDAH	113,925,668.57	(5,788,847.52)	229,589.07	36,034,146.69	144,400,556.81
		18	ODOGBOLU	105,882,057.56	(5,788,847.52)	213,379.16	37,393,801.16	137,700,390.36
		19	OGUN WATERSIDE	100,571,246.36	(5,788,847.52)	202,676.53	33,225,137.78	128,210,213.15
		20	SHAGAMU	136,407,846.96	(5,788,847.52)	274,896.35	47,109,168.57	178,003,064.36
OGUN TOTAL		2,481,588,975.23	(115,776,950.40)	5,001,030.21	839,086,728.68	3,209,899,783.72		
28	ONDO	1	AKOKO NORTH EAST	131,486,198.16	(2,620,951.49)	264,977.99	37,303,698.55	166,433,923.21
		2	AKOKO NORTH WEST	139,091,310.34	(2,620,951.49)	280,304.21	40,256,488.95	177,007,152.02
		3	AKOKO SOUTH WEST	141,606,402.71	(2,620,951.49)	285,372.76	41,463,822.74	180,734,646.72
		4	AKOKO SOUTH EAST	105,031,898.52	(2,620,951.49)	211,665.87	30,150,549.76	132,773,162.66
		5	AKURE NORTH	110,060,718.47	(2,620,951.49)	221,800.22	33,932,487.83	141,594,055.02
		6	AKURE SOUTH	169,137,442.12	(2,620,951.49)	340,854.78	50,981,942.55	217,839,287.95
		7	IDANRE	119,120,383.37	(2,620,951.49)	240,057.74	33,735,317.16	150,474,806.78
		8	IFEDORE	120,014,331.80	(2,620,951.49)	241,859.27	37,374,319.96	155,009,559.54
		9	OKITIPUPA	144,286,532.14	(2,620,951.49)	290,773.90	41,777,618.74	183,733,973.29
		10	ILAJE	156,568,593.64	(2,620,951.49)	315,525.36	46,166,454.75	200,429,622.27
		11	ESE-EDO	119,798,346.22	(2,620,951.49)	241,424.00	35,731,949.06	153,150,767.79
		12	ILE-OLUJI-OKEIGBO	123,999,140.92	(2,620,951.49)	249,889.67	37,108,374.19	158,736,453.29
		13	IRELE	115,234,434.17	(2,620,951.49)	232,226.57	34,977,115.42	147,822,824.67
		14	ODIGBO	144,116,384.80	(2,620,951.49)	290,431.01	41,530,366.88	183,316,231.20
		15	ONDO EAST	95,645,503.02	(2,620,951.49)	192,749.91	29,560,653.27	122,777,954.71
		16	ONDO WEST	158,075,982.91	(2,620,951.49)	318,563.14	45,632,332.25	201,405,926.81
		17	OSE	127,366,357.40	(2,620,951.49)	256,675.46	34,956,729.07	159,958,810.45
		18	OWO	149,434,482.16	(2,620,951.49)	301,148.32	40,648,368.54	187,763,047.54
ONDO TOTAL		2,370,074,442.87	(47,177,126.82)	4,776,300.18	693,288,589.68	3,020,962,205.91		

29	OSUN	1	ATAKUMOSA EAST	93,389,561.33	(2,734,288.18)	188,203.62	29,241,525.34	120,085,002.10
		2	ATAKUMOSA WEST	93,651,531.97	(2,734,288.18)	188,731.55	28,660,398.83	119,766,374.17
		3	AIYEDADE	116,674,077.82	(2,734,288.18)	235,127.81	34,949,320.04	149,124,237.49
		4	AIYEDIRE	103,137,305.92	(2,734,288.18)	207,847.79	29,214,523.03	129,825,388.56
		5	BOLUWADURO	97,600,252.21	(2,734,288.18)	196,689.22	28,824,412.82	123,887,066.07
		6	BORIFE	111,161,893.42	(2,734,288.18)	224,019.37	34,100,478.38	142,752,102.98
		7	EDE NORTH	93,170,182.73	(2,734,288.18)	187,761.51	29,828,806.21	120,452,462.28
		8	EDE SOUTH	96,762,017.94	(2,734,288.18)	194,999.97	29,229,062.73	123,451,792.46
		9	EGBEDORE	95,170,245.84	(2,734,288.18)	191,792.15	29,105,975.31	121,733,725.12
		10	EJIGBO	108,037,035.37	(2,734,288.18)	217,721.98	33,583,741.98	139,104,211.15
		11	IFE CENTRAL	114,392,920.78	(2,734,288.18)	230,530.70	36,246,507.64	148,135,670.94
		12	IFE EAST	132,211,854.90	(2,734,288.18)	266,440.37	37,849,182.85	167,593,189.94
		13	IFE NORTH	123,240,519.19	(2,734,288.18)	248,360.85	35,203,341.71	155,957,933.57
		14	IFE SOUTH	107,427,563.42	(2,734,288.18)	216,493.74	33,791,221.22	138,700,990.21
		15	IFEDAYO	84,418,862.78	(2,734,288.18)	170,125.39	26,230,576.12	108,085,276.11
		16	IFELODUN	108,781,694.27	(2,734,288.18)	219,222.66	30,822,506.38	137,089,135.14
		17	ILA	95,905,936.69	(2,734,288.18)	193,274.75	28,153,124.78	121,518,048.03
		18	ILESHE EAST	99,982,977.28	(2,734,288.18)	201,491.02	31,579,340.19	129,029,520.31
		19	ILESHE WEST	105,951,400.17	(2,734,288.18)	213,518.90	31,346,166.45	134,776,797.34
		20	IREPODUN	104,854,567.55	(2,734,288.18)	211,308.51	32,572,578.78	134,904,166.66
		21	IREWOLE	113,448,690.33	(2,734,288.18)	228,627.84	34,426,736.99	145,369,766.97
		22	ISOKAN	102,973,502.49	(2,734,288.18)	207,517.68	31,317,087.04	131,763,819.04
		23	IWO	126,620,371.66	(2,734,288.18)	255,172.11	38,102,281.37	162,243,536.96
		24	OBOKUN	105,001,653.27	(2,734,288.18)	211,604.92	32,342,866.88	134,821,836.88
		25	ODO-OTIN	138,338,371.58	(2,734,288.18)	278,786.85	33,696,751.62	169,579,621.87
		26	OLA-OLUWA	94,689,389.77	(2,734,288.18)	190,823.10	29,271,989.47	121,417,914.16
		27	OLORUNDA	114,531,331.80	(2,734,288.18)	230,809.64	33,516,043.90	145,543,897.15
		28	ORIADE	114,898,559.90	(2,734,288.18)	231,549.69	34,812,769.92	147,208,591.33
		29	OROLU	101,251,551.56	(2,734,288.18)	204,047.52	31,309,394.08	130,030,704.97
		30	OSOGBO	112,649,932.05	(2,734,288.18)	227,018.14	35,434,130.63	145,576,792.64
		OSUN TOTAL	3,210,325,755.97	(82,028,645.40)	6,469,619.36	964,762,842.69	4,099,529,572.62	
30	OYO	1	AFIJO	110,868,948.36	(2,536,017.62)	223,429.01	42,442,418.68	150,998,778.43
		2	AKINYELE	128,751,923.42	(2,536,017.62)	259,467.73	48,380,309.94	174,855,683.47
		3	ATIBA	128,250,984.36	(2,536,017.62)	258,458.21	45,175,651.89	171,149,076.84
		4	ATISBO	137,405,840.31	(2,536,017.62)	276,907.56	40,643,726.75	175,790,457.00
		5	EGBEDA	139,412,008.94	(2,536,017.62)	280,950.50	53,781,847.74	190,938,789.56
		6	IBADAN NORTH	143,287,167.67	(2,536,017.62)	288,759.93	55,722,167.14	196,762,077.12
		7	IBADAN NORTH EAST	155,343,398.93	(2,536,017.62)	313,056.29	57,538,014.38	210,658,451.98
		8	IBADAN NORTH WEST	114,327,040.70	(2,536,017.62)	230,397.94	43,878,002.71	155,899,423.73
		9	IBADAN SOUTH EAST	135,682,069.68	(2,536,017.62)	273,433.73	52,587,361.21	186,006,847.00
		10	IBADAN SOUTH WEST	142,052,892.08	(2,536,017.62)	286,272.55	53,859,700.54	193,662,847.55
		11	IBARAPA CENTRAL	102,737,735.34	(2,536,017.62)	207,042.55	40,042,675.47	140,451,435.74
		12	IBARAPA NORTH	107,143,169.89	(2,536,017.62)	215,920.62	39,897,509.24	144,720,582.12
		13	IDO	105,032,790.57	(2,536,017.62)	211,667.67	40,064,369.63	142,772,810.25
		14	SAKI WEST	156,001,418.47	(2,536,017.62)	314,382.36	53,507,131.99	207,286,915.20
		15	IFELOJU	106,378,393.31	(2,536,017.62)	214,379.40	41,215,621.70	145,272,376.79
		16	IREPO	111,629,024.23	(2,536,017.62)	224,960.75	41,548,496.26	150,866,463.62
		17	ISEYIN	145,845,202.91	(2,536,017.62)	293,915.02	51,885,762.88	195,488,863.19
		18	ITESIWAJU	126,108,727.91	(2,536,017.62)	254,141.02	42,017,690.14	165,844,541.45
		19	IWAJOWA	115,769,656.06	(2,536,017.62)	233,305.17	40,042,752.40	153,509,696.01
		20	OLORUNSOGO	104,533,398.14	(2,536,017.62)	210,661.27	38,410,228.49	140,618,270.28
		21	KAJOLA	129,098,131.05	(2,536,017.62)	260,165.43	47,583,165.00	174,405,443.86
		22	LAGELU	119,579,032.43	(2,536,017.62)	240,982.03	43,502,816.85	160,786,813.69
		23	OGBOMOSHO NORTH	123,794,338.40	(2,536,017.62)	249,476.94	47,407,996.21	168,915,793.93
		24	OGBOMOSHO SOUTH	105,976,981.72	(2,536,017.62)	213,570.46	39,876,199.72	143,530,734.28
		25	OGO-OLUWA	96,979,375.68	(2,536,017.62)	195,438.00	37,135,119.69	131,773,915.75
		26	OLUYOLE	128,551,686.21	(2,536,017.62)	259,064.20	47,716,099.42	173,990,832.21
		27	ONA-ARA	140,060,655.11	(2,536,017.62)	282,257.69	52,511,431.65	190,318,326.83
		28	ORELOPE	107,273,146.02	(2,536,017.62)	216,182.55	40,155,146.60	145,108,457.56
		29	ORI IRE	129,008,390.04	(2,536,017.62)	259,984.58	43,708,295.92	170,440,652.91
		30	OYO EAST	108,926,126.63	(2,536,017.62)	219,513.73	41,647,966.28	148,257,589.03
		31	OYO WEST	109,401,637.84	(2,536,017.62)	220,472.00	42,601,124.53	149,687,216.76
		32	SAKI EAST	108,870,390.87	(2,536,017.62)	219,401.41	40,599,953.79	147,153,728.45
		33	IFEDAPO	125,493,774.35	(2,536,017.62)	252,901.73	43,049,932.06	166,260,590.53
		OYO TOTAL	4,049,575,457.63	(83,688,581.46)	8,160,920.03	1,490,136,686.91	5,464,184,483.11	

31	PLATEAU	1	BARKIN LADI	148,030,791.90	-	298,319.53	37,388,962.39	185,718,073.83
		2	BASSA	149,326,622.42	-	300,930.96	38,280,730.79	187,908,284.17
		3	BOKKOS	148,675,915.46	-	299,619.62	37,634,137.16	186,609,672.24
		4	JOS EAST	112,873,642.43	-	227,468.97	30,491,066.15	143,592,177.56
		5	JOS NORTH	196,384,733.18	-	395,764.97	56,931,629.84	253,712,127.99
		6	JOS SOUTH	169,822,829.11	-	342,236.01	47,501,286.75	217,666,351.86
		7	KANAM	149,077,866.71	-	300,429.65	36,668,208.59	186,046,504.95
		8	KANKE	131,659,804.49	-	265,327.85	33,246,839.74	165,171,972.08
		9	LANGTANG NORTH	135,040,265.21	-	272,140.33	34,725,350.51	170,037,756.05
		10	LANGTANG SOUTH	128,105,262.00	-	258,164.54	32,083,740.50	160,447,167.05
		11	MANGU	176,994,033.72	-	356,687.80	46,594,670.93	223,945,392.46
		12	MIKANG	119,161,646.55	-	240,140.89	31,399,528.28	150,801,315.72
		13	PANKSHIN	159,083,103.97	-	320,592.74	38,651,993.24	198,055,689.95
		14	QUAN-PAN	158,853,017.20	-	320,129.06	39,055,412.27	198,228,558.53
		15	RIYOM	125,537,769.75	-	252,990.40	34,026,367.79	159,817,127.95
		16	SHENDAM	159,957,919.78	-	322,355.72	39,908,408.13	200,188,683.63
		17	WASE	169,956,001.83	-	342,504.38	36,346,334.97	206,644,841.19
PLATEAU TOTAL				2,538,541,225.72	-	5,115,803.41	650,934,668.06	3,194,591,697.20
32	RIVERS	1	AHOADA	113,081,342.94	-	227,887.54	44,580,628.11	157,889,858.59
		2	AHOADA WEST	141,286,355.82	-	284,727.79	50,941,016.95	192,512,100.56
		3	AKUKUTORU	130,154,369.60	-	262,294.01	43,754,326.84	174,170,990.45
		4	ANDONI	138,937,181.75	-	279,993.60	47,985,687.87	187,202,863.23
		5	ASARITORU	128,968,464.21	-	259,904.11	48,685,055.23	177,913,423.56
		6	BONNY	128,946,913.79	-	259,860.69	48,320,254.88	177,527,029.35
		7	DEGEMA	139,748,948.81	-	281,629.52	50,967,788.47	190,998,366.80
		8	ELEME	135,390,296.30	-	272,845.73	46,437,478.85	182,100,620.88
		9	EMOHUA	129,138,882.28	-	260,247.55	47,285,012.70	176,684,142.54
		10	ETCHE	151,436,123.98	-	305,182.14	50,943,247.91	202,684,554.03
		11	GONAKA	134,869,056.13	-	271,795.30	49,356,497.14	184,497,348.57
		12	IKWERRE	129,081,256.41	-	260,131.42	46,348,394.32	175,689,782.15
		13	KHANA	153,241,887.46	-	308,821.21	54,386,849.42	207,937,558.09
		14	OBIO/AKPOR	187,661,311.48	-	378,185.06	67,508,892.12	255,548,388.66
		15	OBUA/ODUAL	151,507,099.52	-	305,325.17	53,523,006.49	205,335,431.18
		16	OGBA/EGBEMA/NDONI	152,883,947.63	-	308,099.87	53,601,628.58	206,793,676.08
		17	OGU/BOLO	105,038,101.00	-	211,678.37	37,498,177.66	142,747,957.03
		18	OKRIKA	129,249,831.95	-	260,471.14	48,833,221.72	178,343,524.81
		19	OMUMMA	102,443,235.56	-	206,449.06	39,473,961.62	142,123,646.24
		20	OPOBO/NKORO	110,809,713.02	-	223,309.63	43,408,528.10	154,441,550.75
		21	OYIGBO	114,446,264.86	-	230,638.21	41,191,108.13	155,868,011.20
		22	PORT HARCOURT	212,541,573.67	-	428,325.09	73,380,623.88	286,350,522.65
		23	TAI	125,800,419.98	-	253,519.70	40,814,922.19	166,868,861.87
RIVERS TOTAL				3,146,662,578.14	-	6,341,321.94	1,129,226,309.19	4,282,230,209.26
33	SOKOTO	1	BINJI	117,864,053.36	(1,564,740.79)	237,525.91	31,493,818.61	148,030,657.09
		2	BODINGA	134,168,786.24	(1,564,740.79)	270,384.08	36,908,049.80	169,782,479.33
		3	DANGE-SHUNI	144,589,169.99	(1,564,740.79)	291,383.79	38,380,483.13	181,696,296.12
		4	GADA	156,989,471.88	(1,564,740.79)	316,373.54	42,513,220.36	198,254,324.99
		5	GORONYO	147,680,767.84	(1,564,740.79)	297,614.14	37,438,095.03	183,851,736.23
		6	GUDU	133,815,491.77	(1,564,740.79)	269,672.10	30,764,294.83	163,284,717.91
		7	GWADABAWA	152,836,386.19	(1,564,740.79)	308,004.02	41,212,417.07	192,792,066.49
		8	ILLELA	130,416,926.94	(1,564,740.79)	262,823.13	34,991,193.94	164,106,203.22
		9	ISA	147,622,247.16	(1,564,740.79)	297,496.21	34,653,780.54	181,008,783.12
		10	KEBBE	133,282,337.03	(1,564,740.79)	268,597.66	33,004,024.39	164,990,218.29
		11	KWARE	123,593,659.83	(1,564,740.79)	249,072.52	33,714,931.20	155,992,922.76
		12	RABAH	147,153,289.57	(1,564,740.79)	296,551.14	34,889,339.10	180,774,439.02
		13	SABON BIRNI	154,393,495.34	(1,564,740.79)	311,141.99	39,384,645.73	192,524,542.27
		14	SHAGARI	139,116,718.55	(1,564,740.79)	280,355.42	35,446,925.13	173,279,258.32
		15	SILAME	124,570,499.26	(1,564,740.79)	251,041.10	31,443,891.27	154,700,690.84
		16	SOKOTO NORTH	138,427,459.14	(1,564,740.79)	278,966.38	41,326,888.37	178,468,573.11
		17	SOKOTO SOUTH	137,309,173.12	(1,564,740.79)	276,712.76	38,408,793.24	174,429,938.32
		18	TAMBUWAL	153,747,348.36	(1,564,740.79)	309,839.84	40,717,990.26	193,210,437.67
		19	TANGAZA	141,748,859.15	(1,564,740.79)	285,659.85	32,172,799.62	172,642,577.83
		20	TURETA	128,993,530.07	(1,564,740.79)	259,954.63	28,673,808.77	156,362,552.67
		21	WAMAKKO	132,972,482.64	(1,564,740.79)	267,973.23	37,232,154.38	168,907,869.45
		22	WURNO	127,940,190.22	(1,564,740.79)	257,831.88	35,900,348.44	162,533,629.75
		23	YABO	119,943,900.17	(1,564,740.79)	241,717.33	32,261,884.14	150,882,760.86
SOKOTO TOTAL				3,169,176,243.83	(35,989,038.17)	6,386,692.67	822,933,777.35	3,962,507,675.68

34	TARABA	1	ARDO KOLA	119,053,014.83	-	239,921.97	30,281,924.70	149,574,861.50
		2	BALI	203,727,124.92	-	410,561.75	39,668,417.89	243,806,104.56
		3	DONGA	139,923,059.96	-	281,980.40	33,912,234.45	174,117,274.80
		4	GASHAKA	167,068,970.37	-	336,686.28	30,348,084.19	197,753,740.85
		5	GASSOL	180,492,204.80	-	363,737.50	42,423,576.05	223,279,518.35
		6	IBI	125,036,059.91	-	251,979.32	30,061,367.42	155,349,406.65
		7	JALINGO	120,263,196.56	-	242,360.80	34,353,349.01	154,858,906.36
		8	KARIM LAMIDU	186,664,928.12	-	376,177.10	38,661,331.97	225,702,437.19
		9	KURMI	132,875,427.14	-	267,777.63	30,636,570.34	163,779,775.12
		10	LAU	122,683,578.30	-	247,238.48	31,025,757.40	153,956,574.17
		11	SARDAUNA	183,082,915.14	-	368,958.44	40,860,981.19	224,312,854.76
		12	TAKUM	144,916,046.35	-	292,042.53	34,007,473.34	179,215,562.23
		13	USSA	124,553,408.44	-	251,006.66	32,232,014.16	157,036,429.26
		14	WUKARI	178,405,068.18	-	359,531.39	42,177,170.41	220,941,769.98
		15	YORRO	118,267,091.55	-	238,338.14	30,473,402.57	148,978,832.27
		16	ZING	128,296,102.85	-	258,549.14	33,393,113.23	161,947,765.22
TARABA TOTAL				2,375,308,197.42	-	4,786,847.53	554,516,768.32	2,934,611,813.27
35	YOBE	1	BADE	132,586,393.05	-	267,195.16	34,721,824.27	167,575,412.47
		2	BURSARI	146,719,970.40	-	295,677.89	32,363,315.34	179,378,963.64
		3	DAMATURU	122,847,149.82	-	247,568.12	30,739,330.62	153,834,048.56
		4	FIKA	137,544,019.99	-	277,186.03	34,499,728.40	172,320,934.42
		5	FUNE	192,916,010.22	-	388,774.61	47,105,803.99	240,410,588.82
		6	GEIDAM	159,877,546.58	-	322,193.74	36,069,093.07	196,268,833.39
		7	GUJBA	147,194,489.16	-	296,634.17	33,976,068.33	181,467,191.67
		8	GULAMI	127,881,819.52	-	257,714.25	31,931,432.34	160,070,966.11
		9	JAKUSKO	168,655,657.74	-	339,883.86	41,591,718.13	210,587,259.73
		10	KARASUWA	118,945,176.98	-	239,704.65	32,199,301.35	151,384,182.98
		11	MACHINA	113,930,568.08	-	229,598.95	28,707,772.67	142,867,939.69
		12	NANGERE	122,150,991.99	-	246,165.18	30,724,637.06	153,121,794.24
		13	NGURU	132,853,650.98	-	267,733.75	35,556,510.87	168,677,895.60
		14	POTISKUM	146,190,329.65	-	294,610.53	39,806,411.95	186,291,352.13
		15	TARMUA	135,590,068.61	-	273,248.32	29,907,721.21	165,771,038.14
		16	YUNUSARI	141,308,090.71	-	284,771.59	33,647,809.56	175,240,671.85
		17	YUSUFARI	140,972,293.25	-	284,094.87	32,514,251.30	173,770,639.42
YOBE TOTAL				2,388,164,226.71	-	4,812,755.68	586,062,730.46	2,979,039,712.85
36	ZAMFARA	1	ANKA	132,693,049.98	-	267,410.10	34,158,783.56	167,119,243.63
		2	BAKURA	128,480,036.82	-	258,919.81	37,591,768.78	166,330,725.41
		3	BUKKUYUM	151,627,488.15	-	305,567.79	39,494,084.94	191,427,140.88
		4	BUNGUDU	167,352,511.87	-	337,257.69	43,054,696.44	210,744,466.00
		5	GUMMI	145,662,526.54	-	293,546.88	38,948,346.07	184,904,419.48
		6	GUSAU	202,260,810.77	-	407,606.75	52,689,749.30	255,358,166.83
		7	KAURA NAMODA	153,608,310.87	-	309,559.65	44,858,696.51	198,776,567.03
		8	KIYAWA	139,364,562.45	-	280,854.89	36,954,329.78	176,599,747.12
		9	MARADUN	150,657,033.10	-	303,612.07	39,434,002.89	190,394,648.06
		10	MARU	198,854,997.12	-	400,743.18	45,668,996.42	244,924,736.72
		11	SHINKAFI	124,161,076.58	-	250,216.01	33,648,663.11	158,059,955.70
		12	TALATA MAFARA	143,408,095.66	-	289,003.63	39,766,800.52	183,463,899.81
		13	TSAFE	151,936,162.94	-	306,189.84	43,677,134.16	195,919,486.95
		14	ZURMI	167,799,360.30	-	338,158.20	45,818,009.14	213,955,527.64
ZAMFARA TOTAL				2,157,866,023.16	-	4,348,646.48	575,764,061.63	2,737,978,731.27
37	FCT-ABUJA	1	ABAJI	110,843,351.26	-	223,377.42	243,432,510.89	354,499,239.57
		2	ABUJA MUNICIPAL	282,956,840.07	-	570,229.69	298,831,314.63	582,358,384.38
		3	BWARI	159,381,850.14	-	321,194.79	256,416,080.23	416,119,125.16
		4	GWAGWALADA	136,592,358.59	-	275,268.19	251,073,624.40	387,941,251.18
		5	KUJE	129,785,966.48	-	261,551.59	246,426,843.30	376,474,361.37
		6	KWALI	133,502,770.68	-	269,041.89	245,539,844.54	379,311,657.12
				953,063,137.21	-	1,920,663.57	1,541,720,218.00	2,496,704,018.78
				104,892,410,320.30	(774,364,562.62)	211,384,769.06	35,893,714,369.70	140,223,144,896.43

Office of the Accountant-General of the Federation

Federal Ministry of Finance, Abuja.

Summary of Distribution of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the month of May, 2019 Shared in June, 2019

	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	2,177,164,608.16	-	4,387,538.02	619,738,363.89	2,801,290,510.06	1
2	ADAMAWA	21	2,746,180,679.16	-	5,534,249.49	740,015,144.47	3,491,730,073.12	2
3	AKWA IBOM	31	3,657,751,291.50	-	7,371,295.12	1,027,813,995.52	4,692,936,582.13	3
4	ANAMBRA	21	2,761,021,330.70	-	5,564,157.16	853,178,026.64	3,619,763,514.50	4
5	BAUCHI	20	3,134,305,582.03	-	6,316,419.46	830,776,134.65	3,971,398,136.14	5
6	BAYELSA	8	1,275,777,097.92	-	2,571,013.92	346,334,099.32	1,624,682,211.16	6
7	BENUE	23	3,410,609,565.76	(139,538,498.52)	6,873,241.96	865,347,167.96	4,143,291,477.16	7
8	BORNO	27	3,702,899,910.24	-	7,462,281.02	950,627,414.10	4,660,989,605.36	8
9	CROSS RIVER	18	2,387,142,945.95	(38,551,266.10)	4,810,697.54	647,622,745.71	3,001,025,123.10	9
10	DELTA	25	3,058,781,316.50	-	6,164,218.94	1,050,613,991.02	4,115,559,526.45	10
11	EBONYI	13	1,765,854,506.34	(48,420,175.57)	3,558,644.00	488,842,071.79	2,209,835,046.56	11
12	EDO	18	2,340,381,715.62	-	4,716,461.82	740,719,251.96	3,085,817,429.40	12
13	EKITI	16	1,858,347,954.62	-	3,745,041.72	575,040,703.06	2,437,133,699.41	13
14	ENUGU	17	2,377,862,617.53	-	4,791,995.33	667,586,679.56	3,050,241,292.42	14
15	GOMBE	11	1,629,313,126.29	(53,983,557.43)	3,283,478.55	444,658,897.33	2,023,271,944.74	15
16	IMO	27	3,186,864,858.61	-	6,422,339.71	957,040,616.13	4,150,327,814.45	16
17	JIGAWA	27	3,348,101,587.45	-	6,747,272.55	993,472,482.02	4,348,321,342.01	17
18	KADUNA	23	3,765,257,266.95	-	7,587,946.88	1,050,692,769.75	4,823,537,983.58	18
19	KANO	44	5,994,612,273.10	-	12,080,661.77	1,835,562,222.82	7,842,255,157.69	19
20	KATSINA	34	4,563,800,360.39	-	9,197,213.43	1,243,652,980.52	5,816,650,554.34	20
21	KEBBI	21	2,880,247,901.79	-	5,804,428.90	743,682,148.01	3,629,734,478.70	21
22	KOGI	21	2,976,947,180.39	(89,972,595.51)	5,999,302.43	747,424,428.69	3,640,398,316.00	22
23	KWARA	16	2,106,501,950.22	-	4,245,134.87	568,928,292.22	2,679,675,377.31	23
24	LAGOS	20	3,588,418,042.45	-	7,231,571.06	5,681,542,802.51	9,277,192,416.03	24
25	NASSARAWA	13	1,879,362,804.42	(39,238,127.24)	3,787,391.97	481,825,295.76	2,325,737,364.90	25
26	NIGER	25	3,478,555,582.32	-	7,010,170.38	892,542,263.36	4,378,108,016.06	26
27	OGUN	20	2,481,588,975.23	(115,776,950.40)	5,001,030.21	839,086,728.68	3,209,899,783.72	27
28	ONDO	18	2,370,074,442.87	(47,177,126.82)	4,776,300.18	693,288,589.68	3,020,962,205.91	28
29	OSUN	30	3,210,325,755.97	(82,028,645.40)	6,469,619.36	964,762,842.69	4,099,529,572.62	29
30	OYO	33	4,049,575,457.63	(83,688,581.46)	8,160,920.03	1,490,136,686.91	5,464,184,483.11	30
31	PLATEAU	17	2,538,541,225.72	-	5,115,803.41	650,934,668.06	3,194,591,697.20	31
32	RIVERS	23	3,146,662,578.14	-	6,341,321.94	1,129,226,309.19	4,282,230,209.26	32
33	SOKOTO	23	3,169,176,243.83	(35,989,038.17)	6,386,692.67	822,933,777.35	3,962,507,675.68	33
34	TARABA	16	2,375,308,197.42	-	4,786,847.53	554,516,768.32	2,934,611,813.27	34
35	YOBE	17	2,388,164,226.71	-	4,812,755.68	586,062,730.46	2,979,039,712.85	35
36	ZAMFARA	14	2,157,866,023.16	-	4,348,646.48	575,764,061.63	2,737,978,731.27	36
37	FCT, ABUJA	6	953,063,137.21	-	1,920,663.57	1,541,720,218.00	2,496,704,018.78	37
	Total LGCs		104,892,410,320.30	(774,364,562.62)	211,384,769.06	35,893,714,369.70	140,223,144,896.43	

Methodology

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

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

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

These are

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

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

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

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

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

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

State Government – 26.72%

Local Government – 20.60%

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

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

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

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

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

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

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

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

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

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

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

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

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

Acknowledgements/Contacts

Acknowledgements

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



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


proshare


Contact Us

 @nigerianstat

 NBSNigeria

 www.nigerianstat.gov.ng

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

 +234 803 386 5388

 feedback@nigerianstat.gov.ng