

# Federation Account Allocation Committee (FAAC)

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(AUGUST 2018 Disbursement)

Report Date: September 2018

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

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# Executive Summary

The Federation Account Allocation Committee (FAAC) disbursed the sum of N714.81bn to the three tiers of government in August 2018 from the revenue generated in July 2018.

The amount disbursed comprised of N597.97bn from the Statutory Account, N79.81bn from Value Added Tax (VAT), N12bn additional distribution funds from NNPC and N25.03bn FOREX distribution.

Federal government received a total of N298.29bn from the N714.81bn. States received a total of N183.77bn and Local governments received N138.96bn. The sum of N49.78bn was shared among the oil producing states as 13% derivation fund while N25.00bn was transferred to Excess crude Account (ECA).

Revenue generating agencies such as Nigeria Customs Service (NCS), Federal Inland Revenue Service (FIRS) and Department of Petroleum Resources (DPR) received N4.42bn, N9.32bn and N5.27bn respectively as cost of revenue collections.

Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that the sum of N242.42bn was disbursed to the FGN consolidated revenue account; N5.44bn shared as share of derivation and ecology; N2.72bn as stabilization fund; N9.15bn for the development of natural resources; and N6.17bn to the Federal Capital Territory (FCT) Abuja.

# Federation Account Allocation Committee (FAAC)

## August 2018 Disbursement

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



### BENEFICIARIES

	FGN	Statutory	↔  N269,824,139,183.40
		₦12Bn NNPC Additional Dist.	↔  N5,499,792,000.00
		₦25.027Bn FOREX Monthly Dist.	↔  N11,470,449,173.56
		VAT	↔  N11,492,179,951.39
		Total	↔  N298,286,560,308.35

	State	Statutory	↔  N136,858,409,244.12
		₦12Bn NNPC Additional Dist.	↔  N2,789,568,000.00
		₦25.027Bn FOREX Monthly Dist.	↔  N5,817,965,108.54
		VAT	↔  N38,307,266,504.63
		Total	↔  N183,773,208,857.29

	LGCs	Statutory	↔  N105,512,096,947.19
		₦12Bn NNPC Additional Dist.	↔  N2,150,640,000.00
		₦25.027Bn FOREX Monthly Dist.	↔  N4,485,407,231.88
		VAT	↔  N26,815,086,553.24
		Total	↔  N138,963,230,732.31

	13% Derivation Fund	Statutory	↔  N44,964,276,832.03
		₦12Bn NNPC Additional Dist.	↔  N1,560,000,000.00
		₦25.027Bn FOREX Monthly Dist.	↔  N3,253,559,536.57
		VAT	↔  -----
		Total	↔  N49,777,836,368.60

	Cost of Collection - NCS	Statutory	↔  N3,905,329,296.76
		₦12Bn NNPC Additional Dist.	↔  -----
		₦25.027Bn FOREX Monthly Dist.	↔  -----
		VAT	↔  N515,748,917.84
		Total	↔  N4,421,078,214.60

	Transfer to Excess ECA	Statutory	↔  N25,000,000,000.00
		₦12Bn NNPC Additional Dist.	↔  -----
		₦25.027Bn FOREX Monthly Dist.	↔  -----
		VAT	↔  -----
		Total	↔  N25,000,000,000.00

# Federation Account Allocation Committee (FAAC)

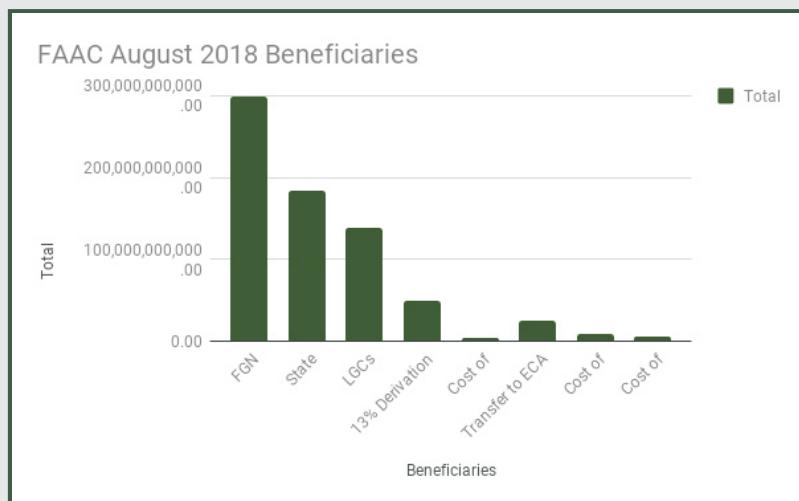
## August 2018 Disbursement

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



Cost of Collections - FIRS	Statutory	₦6,641,449,184.34	Cost of Collection - DPR	Statutory	₦5,269,297,702.68
	₦12Bn NNPC Additional Dist.	----		₦12Bn NNPC Additional Dist.	----
	₦25.027Bn FOREX Monthly Dist.	----		₦25.027Bn FOREX Monthly Dist.	----
	VAT	₦2,676,523,290.88		VAT	----
	Total	₦9,317,972,475.22		Total	₦5,269,297,702.68

TOTAL(ALL BENEFICIARIES)		
STATUTORY	₦597,974,998,390.52	
₦12BN NNPC ADDITIONAL DIST.	₦12,000,000,000.00	
₦25.027BN FOREX MONTHLY DIST.	₦25,027,381,050.55	
VAT	₦79,806,805,217.98	
<b>TOTAL</b>	<b>₦714,809,184,659.05</b>	



# Federation Account Allocation Committee (FAAC)

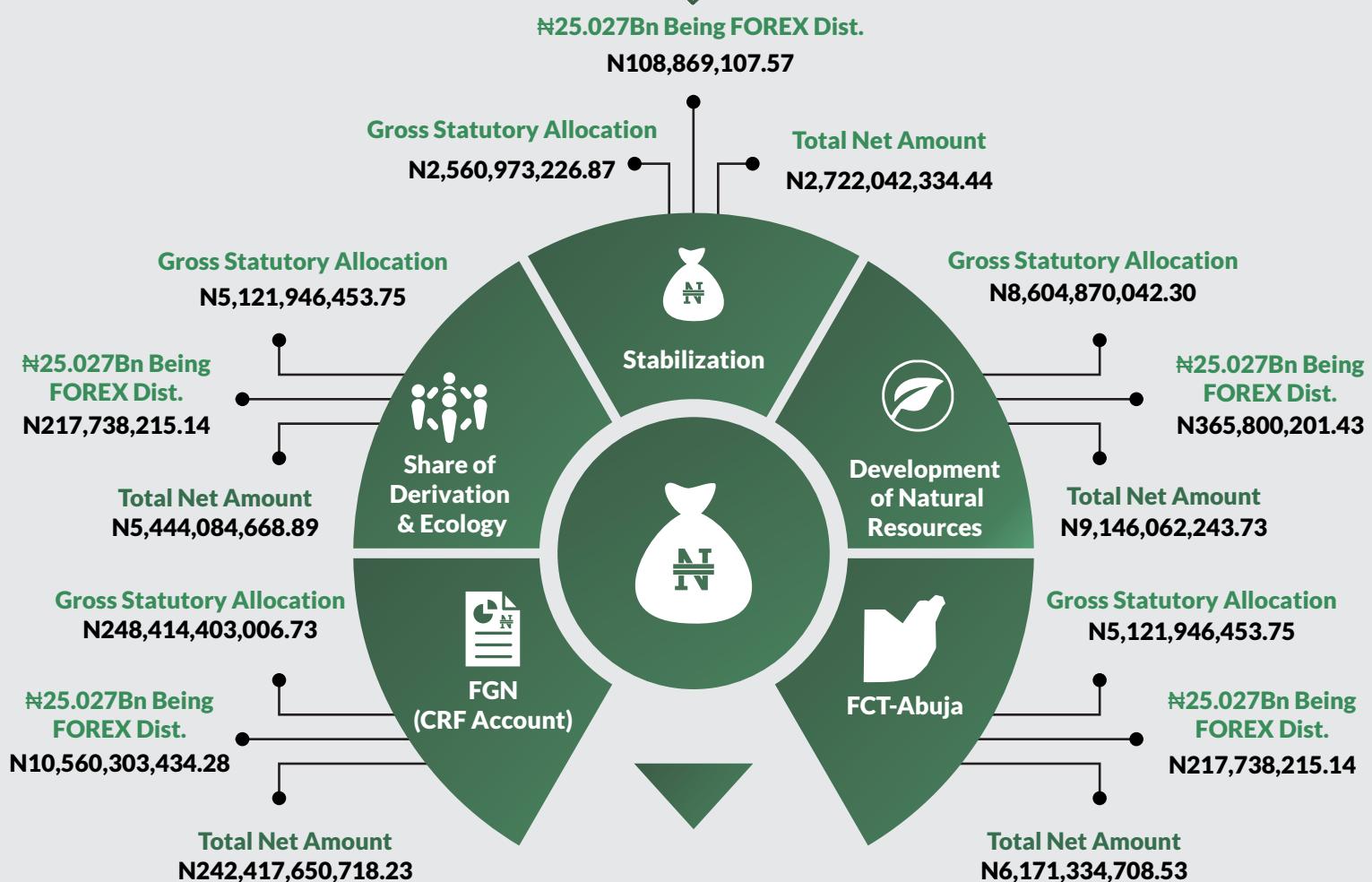
## August 2018 Disbursement

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



FG

### BENEFICIARIES



SUB-TOTAL	Gross Statutory Allocation	N12Bn Dist. of Additional Funds from NNPC	Total Net Amount
	N269,824,139,183.40	N5,499,792,000.00	N265,901,174,673.82
<b>N25.027Bn Distribution of FOREX for the Month =N11,470,449,173.56</b>			

### FCT Abuja

Gross Statutory Allocation	N105,512,096,947.19	N25.027Bn Dist. of FOREX =N4,485,407,231.88
Deduction	N (774,468,886.32)	N12Bn Add. Dist. Funds NNPC =N2,150,640,000.00
Value Added Tax	N26,815,086,553.24	<b>Total Allocation</b> <b>N138,188,761,845.99</b>

*Total Allocation*

ABAJI	►		N324,957,410.70
ABUJA MUNICIPAL	►		N550,363,261.20
BWARI	►		N386,553,092.40
GWAGWALADA	►		N358,195,997.00
KUJE	►		N347,447,318.82
KWALI	►		N350,758,576.51

# Federation Account Allocation Committee (FAAC)

## August 2018 Disbursement

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



### ABIA STATE



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### BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N3,379,490,582.14	N610,734,125.77	N3,990,224,707.92

### DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N40,648,992.87	N0.00	N429,919,971.55

Net Statutory Allocation	Gross VAT Allocation
N3,519,655,743.50	N798,656,628.73

Distribution of Additional ₦12 Billion Funds from NNPC =N91,815,737.84

Distribution of ₦25.027 Billion Being FOREX Distribution for the Month =N192,149,507.15

Total Gross Amount	Total Net Amount
N5,072,846,581.63	N4,602,277,617.21

LGAs	Total Allocation		
Gross Statutory Allocation	N2,190,026,928.59	Monthly Distribution of N25.027 Bn Being FOREX =N93,099,871.08	Add. Distribution of ₦12 Billion Funds from NNPC =N44,639,047.56
Deduction	N 0.00		
Value Added Tax	N474,863,822.56		

*Total Allocation*

ABA NORTH	▶		N141,496,267.63
ABA SOUTH	▶		N237,855,101.18
AROCHUKWU	▶		N165,439,118.18
BENDE	▶		N169,291,957.22
IKWUANO	▶		N153,618,215.78
ISIALA NGWA NORTH	▶		N158,692,027.67
ISIALA NGWA SOUTH	▶		N153,691,765.01
ISUIKWUATO	▶		N149,342,033.42
NNEOCHI	▶		N161,996,956.32
OBIOMA NGWA	▶		N164,989,536.91
OHAFIA	▶		N181,397,271.00
OSISIOMA	▶		N174,393,195.11
UGWUNAGBO	▶		N132,617,844.02
UKWA EAST	▶		N125,214,303.83
UKWA WEST	▶		N131,193,587.42
UMUAHIA NORTH	▶		N191,657,323.41
UMUAHIA SOUTH	▶		N165,104,118.12

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## August 2018 Disbursement

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



### ADAMAWA STATE



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#### BENEFICIARIES

Gross Statutory Allocation
N3,595,196,820.63

13% Share of Derivation (Net)
N0.00

Gross Total
N3,595,196,820.63

#### DEDUCTIONS

External Debt
N52,555,531.76

Contractual Obligation (ISPO)
N0.00

Other Deductions (see Note)
N461,215,592.50

Net Statutory Allocation
N3,081,425,696.37



Gross VAT Allocation
N825,458,102.81

Distribution of Additional ₦12Billion Funds from NNPC =N73,280,451.38

Distribution of ₦25.027 Billion Being FOREX Distribution for the Month =N152,834,815.02

Total Gross Amount
N4,646,770,189.84

Total Net Amount
N4,132,999,065.58

#### LGAs

Gross Statutory Allocation N2,762,404,650.34

Deduction N 0.00

Value Added Tax N562,851,760.91

Monthly Distribution of N25.027 Bn Being FOREX =N117,432,125.36

Add. Distribution of ₦12 Billion Funds from NNPC =N56,305,751.75

Total Allocation  
N3,498,994,288.36



**Total Allocation**

DEMSA	▶		<b>N170,823,094.44</b>
FUFORE	▶		<b>N203,924,326.09</b>
GANYE	▶		<b>N175,620,562.18</b>
GIREI	▶		<b>N155,230,143.40</b>
GOMBI	▶		<b>N154,818,196.60</b>
GUYUK	▶		<b>N165,489,429.63</b>
HONG	▶		<b>N177,230,091.17</b>
JADA	▶		<b>N184,076,409.25</b>
YOLA-NORTH	▶		<b>N165,387,632.95</b>
LAMURDE	▶		<b>N146,261,583.72</b>
MADAGALI	▶		<b>N149,500,884.80</b>
MAIHA	▶		<b>N145,555,800.29</b>
MAYO-BELWA	▶		<b>N167,271,864.27</b>
MICHika	▶		<b>N163,108,096.26</b>
MUBI NORTH	▶		<b>N156,639,404.80</b>
MUBI SOUTH	▶		<b>N146,490,489.03</b>
NUMAN	▶		<b>N138,290,038.89</b>
SHELLENG	▶		<b>N156,911,897.55</b>

*Total Allocation***SONG****N193,107,575.09****TOUNGO****N161,550,041.76****YOLA-SOUTH****N165,400,974.46**

# Federation Account Allocation Committee (FAAC)

## August 2018 Disbursement

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



### AKWA IBOM STATE



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#### BENEFICIARIES

Gross Statutory Allocation
N3,628,606,702.14

13% Share of Derivation (Net)
N10,859,581,806.37

Gross Total
N14,488,188,508.51

#### DEDUCTIONS

External Debt
N110,724,577.25

Contractual Obligation (ISPO)
N0.00

Other Deductions (see Note)
N1,041,089,532.95

Net Statutory Allocation
N13,336,374,398.31



Gross VAT Allocation
N896,694,649.11

Distribution of Additional ₦12Billion Funds from NNPC =N468,017,440.86

Distribution of ₦25.027 Billion Being FOREX Distribution for the Month =N944,925,374.84

Total Gross Amount
N16,797,825,973.32

Total Net Amount
N15,646,011,863.12

#### LGAs

Gross Statutory Allocation ▶ N3,679,360,667.75

Deduction ▶ N 0.00

Value Added Tax ▶ N784,214,052.82

Monthly Distribution of N25.027 Bn Being FOREX =N156,412,690.35

Add. Distribution of ₦12 Billion Funds from NNPC =N74,995,952.65

Total Allocation  
N4,694,983,363.56



**Total Allocation**

ABAK	▶		<b>N156,696,391.48</b>
EASTERN OBOLO	▶		<b>N123,538,393.11</b>
EKET	▶		<b>N162,654,358.82</b>
EKPE ATAI	▶		<b>N125,585,348.94</b>
ESSIEN UDIM	▶		<b>N167,878,721.39</b>
ETIM EKPO	▶		<b>N145,047,187.50</b>
ETINAN	▶		<b>N164,947,276.55</b>
IBENO	▶		<b>N132,284,048.69</b>
IBESIKPO ASUTAN	▶		<b>N153,477,609.02</b>
IBIONO IBOM	▶		<b>N167,717,260.17</b>
IKA	▶		<b>N129,037,135.60</b>
IKONO	▶		<b>N151,954,047.57</b>
IKOT ABASI	▶		<b>N151,996,508.49</b>
IKOT EKPENE	▶		<b>N156,593,954.31</b>
INI	▶		<b>N142,810,258.98</b>
ITU	▶		<b>N146,916,775.88</b>
MBO	▶		<b>N137,500,987.41</b>
MKPAT ENIN	▶		<b>N169,266,693.60</b>



**Total Allocation**

NSIT IBOM	▶		<b>N141,929,914.99</b>
NSIT UBIUM	▶		<b>N149,195,365.46</b>
OBAT AKARA	▶		<b>N155,317,505.29</b>
OKOBO	▶		<b>N134,687,608.68</b>
ONNA	▶		<b>N140,689,087.92</b>
ORON	▶		<b>N141,431,325.64</b>
ORUK ANAM	▶		<b>N167,424,551.66</b>
UDUNG UKO	▶		<b>N124,985,334.89</b>
UKANAFUN	▶		<b>N152,808,930.50</b>
UQUO	▶		<b>N125,621,360.95</b>
URUAN	▶		<b>N160,370,942.22</b>
URUE OFFONG/ORUK	▶		<b>N134,273,896.91</b>
UYO	▶		<b>N205,348,628.27</b>

# Federation Account Allocation Committee (FAAC)

## August 2018 Disbursement

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



### ANAMBRA STATE



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#### BENEFICIARIES

Gross Statutory Allocation
N3,588,461,642.64

13% Share of Derivation (Net)
N0.00

Gross Total
N3,588,461,642.64

#### DEDUCTIONS

External Debt
N46,844,107.66

Contractual Obligation (ISPO)
N0.00

Other Deductions (see Note)
N89,972,595.59

Net Statutory Allocation
N3,451,644,939.39



Gross VAT Allocation
N924,406,493.40

Distribution of Additional ₦12Billion Funds from NNPC =N73,143,169.08

Distribution of ₦25.027 Billion Being FOREX Distribution for the Month =N152,548,496.99

Total Gross Amount
N4,738,559,802.11

Total Net Amount
N4,601,743,098.86

#### LGAs

Gross Statutory Allocation ▶ N2,777,332,977.93

Deduction ▶ N 0.00

Value Added Tax ▶ N629,363,164.86

Monthly Distribution of N25.027 Bn Being FOREX =N118,066,741.02

Add. Distribution of ₦12 Billion Funds from NNPC =N56,610,034.00

Total Allocation

N3,581,372,917.8



**Total Allocation**

AGUATA	▶		N230,479,661.98
ANAMBRA EAST	▶		N152,739,198.67
ANAMBRA WEST	▶		N157,149,898.09
ANIOCHA	▶		N190,830,212.93
AWKA NORTH	▶		N143,417,114.26
AWKA SOUTH	▶		N165,718,266.13
AYAMELUM	▶		N153,974,633.02
DUNUKOFIA	▶		N137,032,793.85
EKWUSIGWO	▶		N153,091,621.72
IDEMLI NORTH	▶		N241,785,655.42
IDEMLI SOUTH	▶		N168,420,438.27
IHIALA	▶		N204,560,041.88
NJIKOKA	▶		N150,986,434.40
NNEWI NORTH	▶		N150,456,994.90
NNEWI SOUTH	▶		N179,432,216.33
OGBARU	▶		N172,196,614.97
ONISHA NORTH	▶		N143,757,455.11
ONISHA SOUTH	▶		N148,702,408.56

*Total Allocation*

ORUMBA NORTH	▶		<b>N160,532,131.93</b>
ORUMBA SOUTH	▶		<b>N162,964,162.19</b>
OYI	▶		<b>N156,534,929.20</b>

# Federation Account Allocation Committee (FAAC)

## August 2018 Disbursement

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



### BAUCHI STATE



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#### BENEFICIARIES

Gross Statutory Allocation
N4,317,039,583.67

13% Share of Derivation (Net)
N0.00

Gross Total
N4,317,039,583.67

#### DEDUCTIONS

External Debt
N77,411,533.06

Contractual Obligation (ISPO)
N201,255,000.00

Other Deductions (see Note)
N1,043,834,533.49



Distribution of Additional ₦12 Billion Funds from NNPC =N87,993,682.99

Distribution of ₦25.027 Billion Being FOREX Distribution for the Month =N183,520,952.85

Total Gross Amount
N5,513,200,147.36

Total Net Amount
N4,190,699,080.81

#### LGAs

Gross Statutory Allocation ↘ N3,152,822,529.52

Deduction ↘ N 0.00

Value Added Tax ↘ N617,506,441.49

Monthly Distribution of N25.027 Bn Being FOREX =N134,029,114.99

Add. Distribution of ₦12 Billion Funds from NNPC =N64,263,591.01

Total Allocation  
N3,968,621,677.01



**Total Allocation**

ALKALERI	▶		<b>N252,873,768.06</b>
BAUCHI	▶		<b>N307,250,827.59</b>
BOGORO	▶		<b>N136,662,642.70</b>
DAMBAN	▶		<b>N161,280,220.49</b>
DARAZO	▶		<b>N203,341,584.74</b>
DASS	▶		<b>N136,163,509.83</b>
GAMAWA	▶		<b>N215,011,015.79</b>
GANJUWA	▶		<b>N214,661,124.94</b>
GIADE	▶		<b>N155,084,048.85</b>
I/GADAU	▶		<b>N177,956,775.90</b>
JAMA'ARE	▶		<b>N138,208,710.16</b>
KATAGUM	▶		<b>N210,935,446.88</b>
KIRFI	▶		<b>N171,089,581.10</b>
MISAU	▶		<b>N202,077,003.90</b>
NINGI	▶		<b>N256,871,897.99</b>
SHIRA	▶		<b>N193,725,049.49</b>
TAFAWA BALEWA	▶		<b>N190,246,012.70</b>
TORO	▶		<b>N262,783,154.86</b>

*Total Allocation***WARJI****N149,409,638.95****ZAKI****N168,726,071.07**

# Federation Account Allocation Committee (FAAC)

## August 2018 Disbursement

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



### BAYELSA STATE



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#### BENEFICIARIES

Gross Statutory Allocation
N3,193,382,250.06

13% Share of Derivation (Net)
N8,631,672,525.26

Gross Total
N11,825,054,775.32

#### DEDUCTIONS

External Debt
N34,374,598.38

Contractual Obligation (ISPO)
N421,546,663.22

Other Deductions (see Note)
N1,158,604,679.39

Net Statutory Allocation
N10,210,528,834.33



Gross VAT Allocation
N705,225,887.74

Distribution of Additional ₦12Billion Funds from NNPC =N348,542,314.77

Distribution of ₦25.027 Billion Being FOREX Distribution for the Month =N733,409,454.49

Total Gross Amount
N13,612,232,432.31

Total Net Amount
N11,997,706,491.32

#### LGAs

Gross Statutory Allocation ▶ N1,283,314,173.33

Deduction ▶ N 0.00

Value Added Tax ▶ N254,170,258.78

Monthly Distribution of N25.027 Bn Being FOREX =N54,554,755.71

Add. Distribution of ₦12 Billion Funds from NNPC =N26,157,633.80

Total Allocation

N1,618,196,821.62

*Total Allocation*

BRASS	▶		<b>N189,376,335.43</b>
EKERMOR	▶		<b>N217,836,826.15</b>
KOLOKUMA/OPOKUMA	▶		<b>N145,610,326.23</b>
NEMBE	▶		<b>N177,039,226.74</b>
OGBIA	▶		<b>N187,490,958.90</b>
SAGBAMA	▶		<b>N185,250,902.36</b>
SOUTHERN IJAW	▶		<b>N251,980,696.27</b>
YENAGOA	▶		<b>N237,453,915.74</b>

# Federation Account Allocation Committee (FAAC)

## August 2018 Disbursement

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



### BENUE STATE



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#### BENEFICIARIES

Gross Statutory Allocation
N4,047,503,680.54

13% Share of Derivation (Net)
N0.00

Gross Total
N4,047,503,680.54

#### DEDUCTIONS

External Debt
N26,890,502.87

Contractual Obligation (ISPO)
N103,855,987.23

Other Deductions (see Note)
N423,541,958.63

Net Statutory Allocation
N3,493,215,231.81



Gross VAT Allocation
N891,925,935.93

Distribution of Additional ₦12Billion Funds from NNPC =N82,499,766.07

Distribution of ₦25.027 Billion Being FOREX Distribution for the Month =N172,062,756.83

Total Gross Amount
N5,193,992,139.37

Total Net Amount
N4,639,703,690.64

#### LGAs

Gross Statutory Allocation ▶ N3,430,758,870.47

Deduction ▶ N (139,538,498.52)

Value Added Tax ▶ N646,424,170.01

Monthly Distribution of N25.027 Bn Being FOREX =N145,844,420.63

Add. Distribution of ₦12 Billion Funds from NNPC =N69,928,733.01

Total Allocation

N4,153,417,695.61



*Total Allocation*

ADO	▶		<b>N179,237,297.94</b>
AGATU	▶		<b>N157,070,445.38</b>
APA	▶		<b>N151,587,758.78</b>
BURUKU	▶		<b>N182,688,436.76</b>
GBOKO	▶		<b>N239,110,512.15</b>
GUMA	▶		<b>N191,617,470.53</b>
GWER EAST	▶		<b>N181,317,622.48</b>
GWER WEST	▶		<b>N156,370,184.89</b>
KATSINA ALA	▶		<b>N198,556,582.19</b>
KONSHISHA	▶		<b>N189,227,264.72</b>
KWANDE	▶		<b>N214,430,034.23</b>
LOGO	▶		<b>N166,077,411.60</b>
MAKURDI	▶		<b>N202,605,062.25</b>
OBI	▶		<b>N145,724,370.55</b>
OGBADIBO	▶		<b>N153,934,382.41</b>
OHIMINI	▶		<b>N138,778,352.40</b>
OJU	▶		<b>N177,132,810.24</b>
OKPOKWU	▶		<b>N167,698,330.24</b>

*Total Allocation***OTUKPO****N197,586,047.84****TARKA****N134,616,617.83****UKUM****N186,062,362.62****USHONGO****N180,159,026.39****VANDEIKYA****N191,900,578.16**

# Federation Account Allocation Committee (FAAC)

## August 2018 Disbursement

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



### BORNO STATE



27

#### BENEFICIARIES

Gross Statutory Allocation
N4,484,054,014.03

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

Gross Total
N4,484,054,014.03

#### DEDUCTIONS

External Debt
N17,817,212.46

Contractual Obligation (ISPO)
N0.00

Other Deductions (see Note)
N323,071,065.26



Distribution of Additional ₦12 Billion Funds from NNPC =N91,397,917.43

Distribution of ₦25.027 Billion Being FOREX Distribution for the Month =N190,620,875.56

Total Gross Amount
N5,645,141,870.09

Total Net Amount
N5,304,253,592.37

#### LGAs

Gross Statutory Allocation N3,724,776,016.90

Deduction N 0.00

Value Added Tax N707,803,008.61

Monthly Distribution of N25.027 Bn Being FOREX =N158,343,334.71

Add. Distribution of ₦12 Billion Funds from NNPC =N75,921,648.08

Total Allocation  
N4,666,844,008.30



*Total Allocation*

ABADAN	▶		<b>N163,533,667.93</b>
ASKIRA UBA	▶		<b>N161,074,237.27</b>
BAMA	▶		<b>N223,359,527.36</b>
BAYO	▶		<b>N131,630,902.80</b>
BIU	▶		<b>N179,349,822.80</b>
CHIBOK	▶		<b>N130,571,342.38</b>
DAMBOA	▶		<b>N214,066,514.37</b>
DIKWA	▶		<b>N144,819,338.24</b>
GUBIO	▶		<b>N170,285,220.80</b>
GUZAMALA	▶		<b>N145,723,387.28</b>
GWOZA	▶		<b>N210,257,373.15</b>
HAWUL	▶		<b>N149,646,565.97</b>
JERE	▶		<b>N174,145,361.45</b>
KAGA	▶		<b>N150,395,994.18</b>
KALA BALGE	▶		<b>N138,525,010.32</b>
KONDUGA	▶		<b>N198,770,082.01</b>
KUKAWA	▶		<b>N206,764,016.75</b>
KWAYA KUSAR	▶		<b>N119,552,009.97</b>

*Total Allocation*

MAFA	▶		<b>N156,600,812.92</b>
MAGUMERI	▶		<b>N183,151,869.50</b>
MAIDUGURI METRO	▶		<b>N277,018,782.24</b>
MARTE	▶		<b>N168,232,753.71</b>
MOBBAR	▶		<b>N157,637,489.51</b>
MONGUNO	▶		<b>N154,053,865.95</b>
NGALA	▶		<b>N180,094,342.35</b>
NGANZAI	▶		<b>N152,711,326.98</b>
SHANI	▶		<b>N148,950,742.03</b>

# Federation Account Allocation Committee (FAAC)

## August 2018 Disbursement

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



### CROSS RIVER STATE



18

#### BENEFICIARIES

Gross Statutory Allocation
N3,629,225,529.69

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

Gross Total
N3,629,225,529.69

#### DEDUCTIONS

External Debt
N229,323,337.36

Contractual Obligation (ISPO)
N633,134,951.92

Other Deductions (see Note)
N650,454,311.91

Net Statutory Allocation
N2,116,312,928.50



Gross VAT Allocation
N789,961,112.73

Distribution of Additional ₦12Billion Funds from NNPC =N73,974,054.34

Distribution of ₦25.027 Billion Being FOREX Distribution for the Month =N154,281,403.82

Total Gross Amount
N4,647,442,100.58

Total Net Amount
N3,134,529,499.39

#### LGAs

Gross Statutory Allocation N2,401,245,782.90

Deduction N (38,551,266.10)

Value Added Tax N487,995,562.85

Monthly Distribution of N25.027 Bn Being FOREX =N102,078,960.72

Add. Distribution of ₦12 Billion Funds from NNPC =N48,944,295.30

Total Allocation

N3,001,713,335.67

*Total Allocation*

ABI	▶	₦	<b>N157,441,155.59</b>
AKAMKPA	▶	₦	<b>N191,521,143.96</b>
AKPABUYO	▶	₦	<b>N191,390,248.35</b>
BAKASSI	▶	₦	<b>N121,643,796.50</b>
BEKWARA	▶	₦	<b>N145,683,707.77</b>
BIASE	▶	₦	<b>N167,629,324.63</b>
BOKI	▶	₦	<b>N189,104,181.87</b>
CALABAR MUNICIPAL	▶	₦	<b>N155,360,030.49</b>
CALABAR SOUTH	▶	₦	<b>N164,438,112.41</b>
ETUNG	▶	₦	<b>N128,634,900.60</b>
IKOM	▶	₦	<b>N172,030,046.79</b>
OBANLIKU	▶	₦	<b>N148,581,517.26</b>
OBUBRA	▶	₦	<b>N165,535,476.18</b>
OBUDU	▶	₦	<b>N157,491,972.15</b>
ODUKPANI	▶	₦	<b>N176,858,151.73</b>
OGAJA	▶	₦	<b>N166,779,529.45</b>
YAKURR	▶	₦	<b>N168,738,477.98</b>
YALA	▶	₦	<b>N183,907,266.66</b>

# Federation Account Allocation Committee (FAAC)

## August 2018 Disbursement

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



### DELTA STATE



25

#### BENEFICIARIES

Gross Statutory Allocation
N3,664,505,120.10

13% Share of Derivation (Net)
N12,410,228,540.92

Gross Total
N16,074,733,661.02

#### DEDUCTIONS

External Debt
N28,517,846.08

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

Other Deductions (see Note)
N1,145,011,172.37

Net Statutory Allocation
N13,802,297,000.37



Gross VAT Allocation
N980,248,007.89

Distribution of Additional ₦12Billion Funds from NNPC =N518,981,153.86

Distribution of ₦25.027 Billion Being FOREX Distribution for the Month =N1,154,695,524.67

Total Gross Amount
N18,728,658,347.43

Total Net Amount
N16,456,221,686.78

#### LGAs

Gross Statutory Allocation ▶ N3,076,852,079.39

Deduction ▶ N 0.00

Value Added Tax ▶ N728,657,581.91

Monthly Distribution of N25.027 Bn Being FOREX =N130,799,547.80

Add. Distribution of ₦12 Billion Funds from NNPC =N62,715,094.74

Total Allocation  
N3,999,024,303.84

*Total Allocation*

ANIOCHA NORTH	▶		N135,175,961.19
ANIOCHA SOUTH	▶		N147,083,459.32
BOMADI	▶		N126,667,307.39
BURUTU	▶		N178,313,905.98
ETHIOPE EAST	▶		N164,592,585.20
ETHIOPE WEST	▶		N167,998,808.44
IKA NORTH EAST	▶		N175,072,712.95
IKA SOUTH	▶		N165,249,120.73
ISOKO NORTH	▶		N156,144,747.82
ISOKO SOUTH	▶		N176,095,477.17
NDOKWA EAST	▶		N146,056,634.76
NDOKWA WEST	▶		N152,483,658.66
OKPE	▶		N140,941,131.11
OSHIMILI NORTH	▶		N137,748,457.62
OSHIMILI SOUTH	▶		N149,200,535.37
PATANI	▶		N123,442,036.89
SAPELE	▶		N155,342,109.07
UDU	▶		N160,165,136.50

*Total Allocation*

UGHELLI NORTH	▶		<b>N210,825,719.94</b>
UGHELLI SOUTH	▶		<b>N168,862,371.11</b>
UKWUANI	▶		<b>N135,188,289.79</b>
UVWIE	▶		<b>N158,267,362.66</b>
WARRI SOUTH	▶		<b>N195,656,221.36</b>
WARRI NORTH	▶		<b>N158,046,515.87</b>
WARRI SOUTH-WEST	▶		<b>N151,688,942.22</b>

# Federation Account Allocation Committee (FAAC)

## August 2018 Disbursement

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



### EBONYI STATE



13

#### BENEFICIARIES

Gross Statutory Allocation
N3,228,838,628.40

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

Gross Total
N3,228,838,628.40

#### DEDUCTIONS

External Debt
N40,165,282.68

Contractual Obligation (ISPO)
N0.00

Other Deductions (see Note)
N466,941,087.23

Net Statutory Allocation	Gross VAT Allocation
N2,721,732,258.48	N763,416,921.61

Distribution of Additional ₦12 Billion Funds from NNPC =N65,813,017.74

Distribution of ₦25.027 Billion Being FOREX Distribution for the Month =N137,260,622.75

Total Gross Amount	Total Net Amount
N4,195,329,190.49	N3,688,222,820.58

#### LGAs

Gross Statutory Allocation N1,776,286,876.23

Deduction N (48,524,499.27)

Value Added Tax N378,448,834.86

Monthly Distribution of N25.027 Bn Being FOREX =N75,511,436.42

Add. Distribution of ₦12 Billion Funds from NNPC =N36,205,835.33

Total Allocation

N2,217,928,483.57



**Total Allocation**

ABAKALIKI	▶		<b>N166,731,079.27</b>
AFIKPO NORTH	▶		<b>N158,418,407.17</b>
AFIKPO SOUTH	▶		<b>N159,583,660.81</b>
EBONYI	▶		<b>N153,080,158.72</b>
EZZA NORTH	▶		<b>N153,742,103.10</b>
EZZA SOUTH	▶		<b>N158,080,149.35</b>
IKWO	▶		<b>N185,207,217.00</b>
ISHIELU	▶		<b>N163,765,202.16</b>
IVO	▶		<b>N148,895,537.09</b>
IZZI	▶		<b>N203,949,103.95</b>
OHAOZARA	▶		<b>N160,168,416.19</b>
OHAUKWU	▶		<b>N176,819,865.43</b>
ONICHA	▶		<b>N193,281,747.99</b>

# Federation Account Allocation Committee (FAAC)

## August 2018 Disbursement

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



### EDO STATE



18

### BENEFICIARIES

Gross Statutory Allocation
N3,374,653,850.74

13% Share of Derivation (Net)
N1,544,933,310.56

Gross Total
N4,919,587,161.30

### DEDUCTIONS

External Debt
N81,885,066.11

Contractual Obligation (ISPO)
N0.00

Other Deductions (see Note)
N390,751,098.76



Distribution of Additional ₦12Billion Funds from NNPC =N118,237,151.35

Distribution of ₦25.027 Billion Being FOREX Distribution for the Month =N244,667,825.95

Total Gross Amount
N6,109,535,231.58

Total Net Amount
N5,636,899,066.71

### LGAs

Gross Statutory Allocation ▶ N2,354,208,295.13

Deduction ▶ N 0.00

Value Added Tax ▶ N512,340,230.85

Monthly Distribution of N25.027 Bn Being FOREX =N100,079,357.89

Add. Distribution of ₦12 Billion Funds from NNPC =N47,985,536.01

Total Allocation  
N3,014,613,419.88

*Total Allocation*

AKOKO EDO	▶		N203,631,206.74
EGOR	▶		N199,545,819.66
ESAN CENTRAL	▶		N131,321,612.32
ESAN NORTH EAST	▶		N135,290,349.59
ESAN SOUTH EAST	▶		N159,826,580.84
ESAN WEST	▶		N137,614,986.81
ETSAKO CENTRAL	▶		N135,921,212.31
ETSAKO EAST	▶		N156,853,543.10
ETSAKO WEST	▶		N172,928,489.25
IGUEBEN	▶		N126,522,745.23
IKPOBA OKHA	▶		N218,539,274.61
OREDO	▶		N223,964,325.75
ORHIONWON	▶		N173,100,240.33
OVIA NORTH EAST	▶		N164,751,310.55
OVIA SOUTH WEST	▶		N176,278,691.36
OWAN EAST	▶		N158,915,178.82
OWAN WEST	▶		N131,923,503.09
UHUNMWODE	▶		N159,698,813.51

# Federation Account Allocation Committee (FAAC)

## August 2018 Disbursement

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



### EKITI STATE



16

### BENEFICIARIES

Gross Statutory Allocation
N3,227,016,613.58

13% Share of Derivation (Net)
N0.00

Gross Total
N3,227,016,613.58

### DEDUCTIONS

External Debt
N53,517,269.53

Contractual Obligation (ISPO)
N499,654,808.01

Other Deductions (see Note)
N465,644,314.40



Distribution of Additional ₦12 Billion Funds from NNPC =N65,775,879.83

Distribution of ₦25.027 Billion Being FOREX Distribution for the Month =N137,183,167.38

Total Gross Amount
N4,174,084,731.09

Total Net Amount
N3,155,268,339.15

### LGAs

Gross Statutory Allocation ▶ N1,869,326,760.16

Deduction ▶ N 0.00

Value Added Tax ▶ N422,128,994.30

Monthly Distribution of N25.027 Bn Being FOREX =N79,466,639.48

Add. Distribution of ₦12 Billion Funds from NNPC =N38,102,255.76

Total Allocation  
N2,409,024,649.70


*Total Allocation*

ADO EKITI	▶		<b>N193,676,105.65</b>
AIYEKIRE	▶		<b>N146,654,636.12</b>
EFON	▶		<b>N137,537,863.81</b>
EKITI EAST	▶		<b>N144,204,427.95</b>
EKITI SOUTH WEST	▶		<b>N152,786,712.48</b>
EKITI WEST	▶		<b>N156,061,796.72</b>
EMURE	▶		<b>N128,608,441.91</b>
IDO-OSI	▶		<b>N156,800,244.91</b>
IJERO	▶		<b>N169,463,624.88</b>
IKERE	▶		<b>N147,595,497.69</b>
IKOLE	▶		<b>N157,500,564.65</b>
ILEJEMEJI	▶		<b>N111,550,463.46</b>
IREPODUN/IFELODUN	▶		<b>N140,868,929.33</b>
ISE/ORUN	▶		<b>N137,190,260.45</b>
MOBA	▶		<b>N147,253,959.55</b>
OYE	▶		<b>N143,168,864.39</b>

# Federation Account Allocation Committee (FAAC)

## August 2018 Disbursement

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



### ENUGU STATE



17

#### BENEFICIARIES

Gross Statutory Allocation
N3,629,538,756.35

13% Share of Derivation (Net)
N0.00

Gross Total
N3,629,538,756.35

#### DEDUCTIONS

External Debt
N50,530,281.38

Contractual Obligation (ISPO)
N0.00

Other Deductions (see Note)
N206,468,378.89

Net Statutory Allocation
N3,372,540,096.08



Gross VAT Allocation
N848,317,852.88

Distribution of Additional ₦12Billion Funds from NNPC =N73,980,438.80

Distribution of ₦25.027 Billion Being FOREX Distribution for the Month =N154,294,719.35

Total Gross Amount
N4,706,131,767.39

Total Net Amount
N4,449,133,107.12

#### LGAs

Gross Statutory Allocation ▶ N2,391,910,627.87

Deduction ▶ N 0.00

Value Added Tax ▶ N507,262,524.11

Monthly Distribution of N25.027 Bn Being FOREX =N101,682,115.50

Add. Distribution of ₦12 Billion Funds from NNPC =N48,754,017.99

Total Allocation  
N3,049,609,285.47



**Total Allocation**

AGWU	▶		<b>N177,574,224.41</b>
ANINRI	▶		<b>N150,673,791.19</b>
ENUGU EAST	▶		<b>N202,932,461.31</b>
ENUGU NORTH	▶		<b>N190,887,033.96</b>
ENUGU SOUTH	▶		<b>N183,004,123.85</b>
EZEAGU	▶		<b>N175,451,199.75</b>
IGBO ETITI	▶		<b>N179,145,630.36</b>
IGBO EZE NORTH	▶		<b>N194,236,789.45</b>
IGBO EZE SOUTH	▶		<b>N173,337,230.73</b>
ISI UZO	▶		<b>N163,931,372.38</b>
NKANU EAST	▶		<b>N170,361,832.76</b>
NKANU WEST	▶		<b>N166,085,775.45</b>
NSUKKA	▶		<b>N216,422,502.16</b>
OJI RIVER	▶		<b>N149,470,523.60</b>
UDENU	▶		<b>N165,632,557.71</b>
UDI	▶		<b>N187,324,844.52</b>
UZO UWANI	▶		<b>N154,383,373.88</b>

# Federation Account Allocation Committee (FAAC)

## August 2018 Disbursement

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



### GOMBE STATE



11

#### BENEFICIARIES

Gross Statutory Allocation
N3,399,461,662.61

13% Share of Derivation (Net)
N0.00

Gross Total
N3,399,461,662.61

#### DEDUCTIONS

External Debt
N39,706,122.23

Contractual Obligation (ISPO)
N361,446,152.47

Other Deductions (see Note)
N302,954,928.64

Net Statutory Allocation
N2,695,354,459.27

Gross VAT Allocation
N728,945,726.06

Distribution of Additional ₦12Billion Funds from NNPC =N69,290,805.90

Distribution of ₦25.027 Billion Being FOREX Distribution for the Month =N144,513,950.22

Total Gross Amount
N4,342,212,144.79

Total Net Amount
N3,638,104,941.45

#### LGAs

Gross Statutory Allocation N1,638,938,832.79

Deduction N (53,983,557.43)

Value Added Tax N326,760,285.51

Monthly Distribution of N25.027 Bn Being FOREX =N69,672,656.56

Add. Distribution of ₦12 Billion Funds from NNPC =N33,406,287.18

Total Allocation

N2,014,794,504.60



*Total Allocation*

AKKO	▶		<b>N236,784,598.15</b>
BALANGA	▶		<b>N173,496,946.67</b>
BILLIRI	▶		<b>N173,862,765.98</b>
DUKKU	▶		<b>N187,575,209.22</b>
FUNAKAYE	▶		<b>N184,771,179.47</b>
GOMBE	▶		<b>N200,709,708.14</b>
KALTUNGO	▶		<b>N156,606,335.26</b>
KWAMI	▶		<b>N169,069,405.21</b>
NAFADA	▶		<b>N152,950,453.65</b>
SHOMGOM	▶		<b>N146,875,843.09</b>
YAMALTU/DEBA	▶		<b>N198,685,772.58</b>

# Federation Account Allocation Committee (FAAC)

## August 2018 Disbursement

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



### IMO STATE



27

### BENEFICIARIES

Gross Statutory Allocation
₦3,752,408,700.65

13% Share of Derivation (Net)
₦464,340,172.60

Gross Total
₦4,216,748,873.26

### DEDUCTIONS

External Debt
₦52,664,688.55

Contractual Obligation (ISPO)
₦0.00

Other Deductions (see Note)
₦820,323,934.64



**Distribution of Additional ₦12 Billion Funds from NNPC = ₦92,864,881.65**

**Distribution of ₦25.027 Billion Being FOREX Distribution for the Month = ₦184,199,525.78**

Total Gross Amount
<b>₦5,369,647,432.52</b>

Total Net Amount
<b>₦4,496,658,809.33</b>

### LGAs

**Gross Statutory Allocation** ↘ ₦3,205,692,317.42

**Deduction** ↘ ₦ 0.00

**Value Added Tax** ↘ ₦703,525,563.13

Monthly Distribution of ₦25.027 Bn Being FOREX = ₦136,276,653.77

Add. Distribution of ₦12 Billion Funds from NNPC = ₦65,341,229.35

**Total Allocation**  
**₦4,110,835,763.66**

*Total Allocation*

ABOH MBAISE	▶		N162,999,123.03
AHIAZU MBAISE	▶		N153,673,093.98
EHIME MBANO	▶		N141,116,928.65
EZINI HITTE MBAISE	▶		N150,478,327.32
IDEATO NORTH	▶		N158,979,247.71
IDEATO SOUTH	▶		N159,506,553.81
IHITTE UBOMA	▶		N143,337,477.00
IKEDURU	▶		N152,008,472.27
ISIALA MBANO	▶		N170,577,181.54
ISU	▶		N152,176,869.91
MBAITOLI	▶		N185,569,802.74
NGOR/OKPALA	▶		N157,864,540.91
NJABA	▶		N144,355,453.77
NKWANGELE	▶		N140,223,468.66
NKWERRE	▶		N124,875,824.01
OBOWO	▶		N135,673,670.15
OGUTA	▶		N156,450,002.82
OHAJI/EGBEMA	▶		N169,476,902.72

*Total Allocation*

OKIGWE	▶		<b>N149,084,825.16</b>
ONUIMO	▶		<b>N133,371,696.59</b>
ORLU	▶		<b>N146,853,586.16</b>
ORSU	▶		<b>N142,255,727.96</b>
ORU	▶		<b>N137,932,538.46</b>
ORU WEST	▶		<b>N142,183,873.76</b>
OWERRI MUNICIPAL	▶		<b>N143,820,902.85</b>
OWERRI NORTH	▶		<b>N154,174,864.75</b>
OWERRI WEST	▶		<b>N136,473,577.62</b>

# Federation Account Allocation Committee (FAAC)

## August 2018 Disbursement

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



### JIGAWA STATE



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#### BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N4,036,063,646.78	% N0.00	N4,036,063,646.78

#### DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N29,622,753.04	N0.00	N163,223,611.96

Net Statutory Allocation	Gross VAT Allocation
N3,843,217,281.78	N919,567,372.87

Distribution of Additional ₦12Billion Funds from NNPC =N82,266,585.28

Distribution of ₦25.027 Billion Being FOREX Distribution for the Month =N171,576,431.46

Total Gross Amount	Total Net Amount
N5,209,474,036.39	N5,016,627,671.39

LGAs	Total Allocation N4,312,227,598.70		
Gross Statutory Allocation	N3,367,881,605.59	Monthly Distribution of N25.027 Bn Being FOREX =N143,171,455.66	Add. Distribution of ₦12 Billion Funds from NNPC =N68,647,113.51
Deduction	N 0.00		
Value Added Tax	N732,527,423.94		



**Total Allocation**

AUYO	▶		<b>N143,555,740.82</b>
BABURA	▶		<b>N169,506,666.88</b>
BIRNIN KUDU	▶		<b>N209,221,728.82</b>
BIRNIWA	▶		<b>N157,163,597.26</b>
GAGARAWA	▶		<b>N134,997,969.46</b>
BUJI	▶		<b>N133,833,115.29</b>
DUTSE	▶		<b>N186,939,597.03</b>
GARKI	▶		<b>N156,642,115.63</b>
GUMEL	▶		<b>N137,920,784.23</b>
GURI	▶		<b>N144,800,805.41</b>
GWARAM	▶		<b>N200,906,954.64</b>
GWIWA	▶		<b>N148,775,455.60</b>
HADEJIA	▶		<b>N128,405,812.51</b>
JAHUN	▶		<b>N174,618,933.41</b>
KAFIN HAUSA	▶		<b>N194,941,211.37</b>
KAUGAMA	▶		<b>N143,583,814.36</b>
KAZAURE	▶		<b>N152,398,372.95</b>
KIRI-KASAMMA	▶		<b>N159,507,445.41</b>

*Total Allocation*

KIYAWA

**N162,767,705.88**

MAIGATARI

**N164,325,550.08**

MALAM MADORI

**N154,670,669.45**

MIGA

**N142,223,633.04**

RINGIM

**N172,456,288.92**

RONI

**N128,500,168.35**

SULE TAKARKAR

**N158,629,737.87**

TAURA

**N146,623,440.21**

YANKWASHI

131,772,701.57

**N135,663,170.30**

# Federation Account Allocation Committee (FAAC)

## August 2018 Disbursement

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



### KADUNA STATE



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#### BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N4,728,717,998.55	% N0.00	N4,728,717,998.55

#### DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N210,872,746.86	N0.00	N203,254,936.77

Net Statutory Allocation

N4,314,590,314.92

Gross VAT Allocation

N1,117,738,595.15

Distribution of Additional ₦12 Billion Funds from NNPC =N96,384,873.12

Distribution of ₦25.027 Billion Being FOREX Distribution for the Month =N201,021,745.58

Total Gross Amount

N6,143,863,212.40

Total Net Amount

N5,729,735,528.77

#### LGAs

Gross Statutory Allocation N3,787,501,770.32

Deduction N 0.00

Value Added Tax N792,853,755.36

Monthly Distribution of N25.027 Bn Being FOREX =N161,009,858.80

Add. Distribution of ₦12 Billion Funds from NNPC =N77,200,179.34

Total Allocation

N4,818,565,563.83



**Total Allocation**

BIRNIN GWARI	▶		<b>N244,047,613.87</b>
CHIKUN	▶		<b>N254,245,260.71</b>
GIWA	▶		<b>N212,684,781.45</b>
GWAGWADA	▶		<b>N161,903,180.19</b>
IGABI	▶		<b>N267,975,955.04</b>
IKARA	▶		<b>N180,475,798.24</b>
JABA	▶		<b>N159,057,773.54</b>
JEMA'A	▶		<b>N209,634,798.11</b>
KACHIA	▶		<b>N225,625,548.57</b>
KADUNA NORTH	▶		<b>N221,511,429.23</b>
KADUNA SOUTH	▶		<b>N236,369,380.43</b>
KAGARKO	▶		<b>N200,749,962.78</b>
KAURA	▶		<b>N177,299,167.52</b>
KAURU	▶		<b>N178,585,988.79</b>
KUBAU	▶		<b>N208,586,213.32</b>
KUDAN	▶		<b>N161,535,030.54</b>
LERE	▶		<b>N225,121,589.92</b>
MAKARFI	▶		<b>N153,347,042.99</b>

*Total Allocation*

SABON GARI	▶		<b>N201,566,355.03</b>
SANGA	▶		<b>N166,878,435.82</b>
SOBA	▶		<b>N213,320,389.45</b>
ZANGON KATAF	▶		<b>N235,693,443.47</b>
ZARIA	▶		<b>N245,150,245.47</b>

# Federation Account Allocation Committee (FAAC)

## August 2018 Disbursement

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



### KANO STATE



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#### BENEFICIARIES

Gross Statutory Allocation
N5,724,639,584.84

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

Gross Total
N5,724,639,584.84

#### DEDUCTIONS

External Debt
N60,596,047.79

Contractual Obligation (ISPO)
N0.00

Other Deductions (see Note)
N421,270,572.49

Net Statutory Allocation
N5,242,772,964.56

Gross VAT Allocation
N1,461,337,108.14

Distribution of Additional ₦12Billion Funds from NNPC =N116,684,619.42

Distribution of ₦25.027 Billion Being FOREX Distribution for the Month =N243,359,202.75

Total Gross Amount
N7,546,020,515.14

Total Net Amount
N7,064,153,894.86

#### LGAs

Gross Statutory Allocation N6,030,027,428.95

Deduction N 0.00

Value Added Tax N1,385,245,637.20

Monthly Distribution of N25.027 Bn Being FOREX =N256,341,494.68

Add. Distribution of ₦12 Billion Funds from NNPC =N122,909,302.01

Total Allocation  
N7,794,523,862.84

*Total Allocation*

AJINGI	▶	₦	<b>N159,103,747.91</b>
ALBASU	▶	₦	<b>N163,175,218.25</b>
BAGWAI	▶	₦	<b>N149,873,867.46</b>
BEBEJI	▶	₦	<b>N161,661,590.27</b>
BICHI	▶	₦	<b>N194,632,490.93</b>
BUNKURE	▶	₦	<b>N156,106,824.93</b>
DALA	▶	₦	<b>N248,381,504.38</b>
DANBATTA	▶	₦	<b>N170,907,778.17</b>
DAWAKIN KUDU	▶	₦	<b>N182,383,273.27</b>
DAWAKIN TOFA	▶	₦	<b>N184,727,567.16</b>
DOGUWA	▶	₦	<b>N168,107,826.38</b>
FAGGE	▶	₦	<b>N167,998,008.34</b>
GABASAWA	▶	₦	<b>N174,861,817.86</b>
GARKO	▶	₦	<b>N156,573,272.05</b>
GARUN MALLAM	▶	₦	<b>N153,261,249.51</b>
GAYA	▶	₦	<b>N168,404,241.32</b>
GEZAWA	▶	₦	<b>N192,595,764.28</b>
GWALE	▶	₦	<b>N228,981,673.23</b>

*Total Allocation*

GWARZO	▶	₦	<b>N159,706,168.95</b>
KABO	▶	₦	<b>N153,239,961.04</b>
KANO MUNICIPAL	▶	₦	<b>N222,611,952.99</b>
KARAYE	▶	₦	<b>N148,732,982.39</b>
KIBIYA	▶	₦	<b>N149,581,815.70</b>
KIRU	▶	₦	<b>N192,479,727.58</b>
KUMBOTSO	▶	₦	<b>N197,714,485.26</b>
KUNCHI	▶	₦	<b>N151,851,978.00</b>
KURA	▶	₦	<b>N151,173,025.17</b>
MADOBIA	▶	₦	<b>N150,826,433.95</b>
MAKODA	▶	₦	<b>N178,670,114.17</b>
MINJIBIR	▶	₦	<b>N179,322,905.88</b>
NASSARAWA	▶	₦	<b>N309,076,743.54</b>
RANO	▶	₦	<b>N155,588,614.20</b>
RIMIN GADO	▶	₦	<b>N151,930,298.81</b>
ROGO	▶	₦	<b>N183,956,074.37</b>
SHANONO	▶	₦	<b>N152,425,673.46</b>
SUMAILA	▶	₦	<b>N192,164,954.48</b>

*Total Allocation*

TAKAI

**N169,944,013.63**

TARAUNI

**N176,556,649.16**

TOFA

**N138,686,360.54**

TSANYAWA

**N153,804,544.29**

TUDUN WADA

**N187,310,769.98**

UNGOGO

**N221,419,019.68**

WARAWA

**N144,714,794.05**

WUDIL

**N168,723,201.93**

# Federation Account Allocation Committee (FAAC)

## August 2018 Disbursement

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



### KATSINA STATE



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#### BENEFICIARIES

Gross Statutory Allocation
N4,436,432,755.28

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

Gross Total
N4,436,432,755.28

#### DEDUCTIONS

External Debt
N103,053,776.65

Contractual Obligation (ISPO)
N0.00

Other Deductions (see Note)
N632,113,999.15

Net Statutory Allocation
N3,701,264,979.48



Gross VAT Allocation
N1,017,343,931.11

Distribution of Additional ₦12Billion Funds from NNPC =N90,427,259.21

Distribution of ₦25.027 Billion Being FOREX Distribution for the Month =N188,596,456.14

Total Gross Amount
N5,732,800,401.74

Total Net Amount
N4,997,632,625.94

#### LGAs

Gross Statutory Allocation N4,590,762,521.36

Deduction N 0.00

Value Added Tax N924,583,383.88

Monthly Distribution of N25.027 Bn Being FOREX =N195,157,143.20

Add. Distribution of ₦12 Billion Funds from NNPC =N93,572,943.72

Total Allocation

N5,804,075,992.15



*Total Allocation*

BAKORI	▶		<b>N167,082,717.65</b>
BATAGARAWA	▶		<b>N173,401,107.55</b>
BATSARI	▶		<b>N187,584,271.29</b>
BAURE	▶		<b>N177,050,295.11</b>
BINDAWA	▶		<b>N164,852,844.59</b>
CHARANCHI	▶		<b>N155,043,754.28</b>
DAN-MUSA	▶		<b>N154,093,469.35</b>
DANDUME	▶		<b>N165,137,425.52</b>
DANJA	▶		<b>N155,339,013.93</b>
DAURA	▶		<b>N187,629,106.46</b>
DUTSI	▶		<b>N154,369,405.16</b>
DUTSINMA	▶		<b>N171,617,784.65</b>
FASKARI	▶		<b>N186,102,008.89</b>
FUNTUA	▶		<b>N187,431,383.14</b>
INGAWA	▶		<b>N164,316,250.60</b>
JIBIA	▶		<b>N181,676,788.46</b>
KAFUR	▶		<b>N188,569,997.35</b>
KAITA	▶		<b>N180,692,768.60</b>



**Total Allocation**

KANKARA	▶		<b>N198,970,237.99</b>
KANKIA	▶		<b>N159,445,579.87</b>
KATSINA	▶		<b>N219,349,308.76</b>
KURFI	▶		<b>N153,380,088.58</b>
KUSADA	▶		<b>N145,186,177.68</b>
MAIADUA	▶		<b>N177,471,447.34</b>
MALUMFASHI	▶		<b>N175,697,424.98</b>
MANI	▶		<b>N167,755,058.49</b>
MASHI	▶		<b>N170,478,974.55</b>
MATAZU	▶		<b>N144,587,628.97</b>
MUSAWA	▶		<b>N171,525,586.07</b>
RIMI	▶		<b>N156,364,539.34</b>
SABUWA	▶		<b>N160,043,592.61</b>
SAFANA	▶		<b>N172,625,929.15</b>
SANDAMU	▶		<b>N165,496,691.31</b>
ZANGO	▶		<b>N163,707,333.88</b>

# Federation Account Allocation Committee (FAAC)

## August 2018 Disbursement

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



### KEBBI STATE



21

#### BENEFICIARIES

Gross Statutory Allocation
N3,810,917,870.37

13% Share of Derivation (Net)
N0.00

Gross Total
N3,810,917,870.37

#### DEDUCTIONS

External Debt
N42,644,052.90

Contractual Obligation (ISPO)
N0.00

Other Deductions (see Note)
N264,239,440.81

Net Statutory Allocation
N3,504,034,376.66



Gross VAT Allocation
N826,317,440.46

Distribution of Additional ₦12 Billion Funds from NNPC =N77,677,466.81

Distribution of ₦25.027 Billion Being FOREX Distribution for the Month =N162,005,296.74

Total Gross Amount
N4,876,918,074.38

Total Net Amount
N4,570,034,580.67

#### LGAs

Gross Statutory Allocation ▶ N2,897,263,919.46

Deduction ▶ N 0.00

Value Added Tax ▶ N564,138,115.90

Monthly Distribution of N25.027 Bn Being FOREX =N123,165,105.36

Add. Distribution of ₦12 Billion Funds from NNPC =N59,054,571.52

Total Allocation  
N3,643,621,712.24

*Total Allocation*

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

*Total Allocation*

SURU

**N199,826,209.17**

YAURI

**N156,938,956.02**

ZURU

**N186,653,264.30**

# Federation Account Allocation Committee (FAAC)

## August 2018 Disbursement

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



### KOGI STATE



21

### BENEFICIARIES

Gross Statutory Allocation
N3,988,880,530.73

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

Gross Total
N3,988,880,530.73

### DEDUCTIONS

External Debt
N30,161,047.21

Contractual Obligation (ISPO)
N72,111,296.40

Other Deductions (see Note)
N399,556,241.96

Net Statutory Allocation
N3,487,051,945.16



Gross VAT Allocation
N824,058,969.76

Distribution of Additional ₦12Billion Funds from NNPC =N81,304,857.67

Distribution of ₦25.027 Billion Being FOREX Distribution for the Month =N169,570,637.84

Total Gross Amount
N5,063,814,996.00

Total Net Amount
N4,561,986,410.43

### LGAs

Gross Statutory Allocation N2,994,534,481.04

Deduction

Value Added Tax

Monthly Distribution of N25.027 Bn Being FOREX =N127,300,158.05

Add. Distribution of ₦12 Billion Funds from NNPC =N61,037,225.33

### Total Allocation

N3,656,242,705.05

*Total Allocation*

ADAVI	▶		N184,772,514.46
AJAOKUTA	▶		N161,706,456.65
ANKPA	▶		N207,018,674.52
BASSA	▶		N162,620,083.55
DEKINA	▶		N221,327,797.23
IBAJI	▶		N170,834,832.17
IDAH	▶		N143,937,538.73
IGALAMELA	▶		N169,466,845.35
IJUMU	▶		N165,008,335.82
KABBA/BUNU	▶		N174,746,801.17
KOGI	▶		N154,754,603.96
KOTON KARFE	▶		N196,539,545.30
MOPA-MURO	▶		N129,464,201.29
OFU	▶		N189,427,955.87
OGORI/MAGONGO	▶		N125,902,870.31
OKEHI	▶		N184,620,432.25
OKENE	▶		N231,526,940.29
OLAMABORO	▶		N173,510,152.73

**Total Allocation****OMALA****N162,523,713.18****YAGBA EAST****N175,168,950.37****YAGBA WEST****N171,363,459.85**

# Federation Account Allocation Committee (FAAC)

## August 2018 Disbursement

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



### KWARA STATE



16

#### BENEFICIARIES

Gross Statutory Allocation
N3,212,629,326.37

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

Gross Total
N3,212,629,326.37

#### DEDUCTIONS

External Debt
N39,632,016.56

Contractual Obligation (ISPO)
N0.00

Other Deductions (see Note)
N393,498,701.71



Distribution of Additional ₦12 Billion Funds from NNPC =N65,482,625.54

Distribution of ₦25.027 Billion Being FOREX Distribution for the Month =N136,571,551.80

Total Gross Amount
N4,154,044,061.74

Total Net Amount
N3,720,913,343.47

#### LGAs

Gross Statutory Allocation → N2,118,946,807.61

Deduction → N 0.00

Value Added Tax → N419,345,165.27

Monthly Distribution of N25.027 Bn Being FOREX =N90,078,195.86

Add. Distribution of ₦12 Billion Funds from NNPC =N43,190,230.26

Total Allocation  
N2,671,560,399.00



**Total Allocation**

ASA	▶		<b>N154,281,687.27</b>
BARUTEN	▶		<b>N242,394,456.33</b>
EDU	▶		<b>N192,264,788.61</b>
EKITI	▶		<b>N120,104,113.60</b>
IFELODUN	▶		<b>N201,759,571.42</b>
ILORIN EAST	▶		<b>N177,460,112.46</b>
ILORIN SOUTH	▶		<b>N179,307,203.75</b>
ILORIN WEST	▶		<b>N215,086,384.30</b>
IREPODUN	▶		<b>N153,784,862.28</b>
KAI AMA	▶		<b>N194,449,954.82</b>
MORO	▶		<b>N158,408,863.38</b>
OFFA	▶		<b>N142,281,430.40</b>
OKE-ERO	▶		<b>N120,937,358.13</b>
OSIN	▶		<b>N120,635,373.66</b>
OYUN	▶		<b>N136,732,872.97</b>
PATEGI	▶		<b>N161,671,365.63</b>

# Federation Account Allocation Committee (FAAC)

## August 2018 Disbursement

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



### LAGOS STATE



20

#### BENEFICIARIES

Gross Statutory Allocation
N4,834,829,503.48

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

Gross Total
N4,834,829,503.48

#### DEDUCTIONS

External Debt
N976,653,546.56

Contractual Obligation (ISPO)
N2,000,000,000.00

Other Deductions (see Note)
N0.00

Net Statutory Allocation
N1,858,175,956.92



Gross VAT Allocation
N6,471,927,947.28

Distribution of Additional ₦12Billion Funds from NNPC =N98,547,730.77

Distribution of ₦25.027 Billion Being FOREX Distribution for the Month =N205,532,634.15

Total Gross Amount
N11,610,837,815.68

Total Net Amount
N8,634,184,269.12

#### LGAs

Gross Statutory Allocation N3,609,617,809.59

Deduction N 0.00

Value Added Tax N4,298,247,176.10

Monthly Distribution of N25.027 Bn Being FOREX =N153,447,863.29

Add. Distribution of ₦12 Billion Funds from NNPC =N73,574,392.61

Total Allocation  
N8,134,887,241.58

*Total Allocation*

AGEGE



N408,434,025.48

AJEROMI/IFELODUN



N476,390,191.36

ALIMOSHO



N662,491,407.36

AMOWO-ODOFIN



N363,652,803.92

APAPA



N332,959,101.43

BADAGRY



N349,829,892.37

EPE



N334,371,260.82

ETI-OSA



N368,334,432.37

IBEJU-LEKKI



N304,459,676.10

IFAKO/IJAYE



N398,940,828.16

IKEJA



N367,227,282.23

IKORODU



N440,083,445.16

KOSOFÉ



N465,591,274.42

LAGOS ISLAND



N329,349,345.16

LAGOS MAINLAND



N362,087,416.18

MUSHIN



N457,162,969.19

OJO



N448,275,807.325

OSHODI/ISOLÓ



N454,364,379.01

*Total Allocation*

SOMOLU

**N389,753,918.78**

SURULERE

**N421,127,784.77**

# Federation Account Allocation Committee (FAAC)

## August 2018 Disbursement

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



### NASARAWA STATE



13

#### BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N3,328,290,885.27	% N0.00	N3,328,290,885.27

#### DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N35,806,462.73	N101,637,860.22	N124,304,116.61

Net Statutory Allocation	Gross VAT Allocation
N3,066,542,445.71	N690,411,073.14

Distribution of Additional ₦12 Billion Funds from NNPC =N67,840,140.77

Distribution of ₦25.027 Billion Being FOREX Distribution for the Month =N141,488,421.12

Total Gross Amount	Total Net Amount
N4,228,030,520.30	N3,966,282,080.74

LGAs		
Gross Statutory Allocation	N1,890,465,762.14	Monthly Distribution of N25.027 Bn Being FOREX =N80,365,276.08
Deduction	% N (39,238,127.24)	Add. Distribution of ₦12 Billion Funds from NNPC =N38,533,129.42
Value Added Tax	₦ N334,403,460.40	
		Total Allocation N2,304,529,500.80

*Total Allocation*

AKWANGA	▶		N153,909,484.63
AWE	▶		N170,765,484.76
DOMA	▶		N175,901,690.55
KARU	▶		N207,280,351.34
KEANA	▶		N148,266,806.44
KEFFI	▶		N141,326,108.02
KOKONA	▶		N159,637,364.27
LAFIA	▶		N250,760,172.15
NASARAWA	▶		N226,746,345.71
NASARAWA EGNON	▶		N177,082,229.92
OBI	▶		N170,473,457.14
TOTO	▶		N177,965,996.60
WAMBA	▶		N144,414,009.27

# Federation Account Allocation Committee (FAAC)

## August 2018 Disbursement

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



### NIGER STATE



25

#### BENEFICIARIES

Gross Statutory Allocation
N4,275,041,453.25

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

Gross Total
N4,275,041,453.25

#### DEDUCTIONS

External Debt
N35,786,701.48

Contractual Obligation (ISPO)
N275,631,992.38

Other Deductions (see Note)
N292,198,232.10



**Distribution of Additional ₦12 Billion Funds from NNPC = N87,137,640.30**

**Distribution of ₦25.027 Billion Being FOREX Distribution for the Month = N181,735,577.30**

Total Gross Amount
<b>N5,418,024,863.25</b>

Total Net Amount
<b>N4,814,407,937.29</b>

#### LGAs

**Gross Statutory Allocation** ↘ ↗ N3,499,106,300.61

**Deduction** ↘ % ↗ N 0.00

**Value Added Tax** ↘ ↗ N668,101,037.80

Monthly Distribution of N25.027 Bn Being FOREX = N148,749,926.88

Add. Distribution of ₦12 Billion Funds from NNPC = N71,321,850.22

**Total Allocation**  
**N4,387,279,115.50**

*Total Allocation*

AGAIE	▶	₦	<b>N163,560,495.78</b>
AGWARA	▶	₦	<b>N139,664,649.06</b>
BIDA	▶	₦	<b>N164,419,466.90</b>
BORGU	▶	₦	<b>N248,851,318.45</b>
BOSSO	▶	₦	<b>N158,963,659.19</b>
EDATI	▶	₦	<b>N166,777,907.56</b>
GBAKO	▶	₦	<b>N157,500,117.76</b>
GURARA	▶	₦	<b>N141,296,651.29</b>
KATCHA	▶	₦	<b>N152,452,300.02</b>
KONTAGORA	▶	₦	<b>N167,105,573.53</b>
LAPAI	▶	₦	<b>N161,436,592.32</b>
LAVUN	▶	₦	<b>N189,663,749.41</b>
MAGAMA	▶	₦	<b>N191,937,678.05</b>
MARIGA	▶	₦	<b>N210,535,307.21</b>
MASHEGU	▶	₦	<b>N244,077,667.36</b>
MINNA	▶	₦	<b>N164,801,296.35</b>
MOKWA	▶	₦	<b>N215,745,305.90</b>
MUYA	▶	₦	<b>N147,905,149.79</b>

*Total Allocation*

PAIKORO

**N169,789,395.35**

RAFI

**N193,103,533.66**

RIJAU

**N182,986,076.61**

SHIRORO

**N214,671,829.12**

SULEJA

**N164,288,073.03**

TAFA

**N131,660,241.56**

WUSHISHI

**N144,085,080.24**

# Federation Account Allocation Committee (FAAC)

## August 2018 Disbursement

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



### OGUN STATE



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#### BENEFICIARIES

Gross Statutory Allocation
N3,353,010,107.55

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

Gross Total
N3,353,010,107.55

#### DEDUCTIONS

External Debt
N76,473,042.12

Contractual Obligation (ISPO)
N0.00

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

Net Statutory Allocation
N2,143,205,945.46



Gross VAT Allocation
N920,957,197.02

Distribution of Additional ₦12Billion Funds from NNPC =N68,343,989.61

Distribution of ₦25.027 Billion Being FOREX Distribution for the Month =N142,539,255.88

Total Gross Amount
N4,484,850,550.06

Total Net Amount
N3,275,046,387.97

#### LGAs

Gross Statutory Allocation N2,496,249,783.36

Deduction N (115,776,950.40)

Value Added Tax N604,915,698.82

Monthly Distribution of N25.027 Bn Being FOREX =N106,117,660.01

Add. Distribution of ₦12 Billion Funds from NNPC =N50,880,750.07

Total Allocation

N3,142,386,941.86

*Total Allocation*

ABEOKUTA NORTH	▶		N161,996,119.34
ABEOKUTA SOUTH	▶		N169,230,538.51
ADO-ODO/OTA	▶		N260,886,060.83
EGBADO NORTH	▶		N166,793,887.27
EGBADO SOUTH	▶		N151,243,200.07
EWEKORO	▶		N114,124,399.00
REMO NORTH	▶		N111,887,380.79
IFO	▶		N256,552,670.50
IJEBU EAST	▶		N146,627,559.09
IJEBU NORTH	▶		N188,197,662.43
IJEBU ODE	▶		N144,580,235.93
IKENNE	▶		N130,774,880.02
IJEBU NORTH EAST	▶		N117,011,052.22
IMEKO-AFON	▶		N132,719,106.71
IPOKIA	▶		N142,056,721.86
OBAFEMI/OWODE	▶		N171,993,660.15
ODEDAH	▶		N141,840,407.28
ODOGBOLU	▶		N134,256,150.62

*Total Allocation***OGUN WATERSIDE****N125,463,694.32****SHAGAMU****N174,151,554.93**

# Federation Account Allocation Committee (FAAC)

## August 2018 Disbursement

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



### ONDO STATE



18

#### BENEFICIARIES

Gross Statutory Allocation
N3,359,652,796.09

13% Share of Derivation (Net)
N1,542,329,007.2

Gross Total
N4,901,981,803.30

#### DEDUCTIONS

External Debt
N72,143,277.43

Contractual Obligation (ISPO)
N307,710,850.70

Other Deductions (see Note)
N230,223,815.92

Net Statutory Allocation
N4,291,903,859.25



Gross VAT Allocation
N864,305,709.10

Distribution of Additional ₦12Billion Funds from NNPC =N125,107,386.71

Distribution of ₦25.027 Billion Being FOREX Distribution for the Month =N239,797,237.66

Total Gross Amount
N6,131,192,136.77

Total Net Amount
N5,521,114,192.72

#### LGAs

Gross Statutory Allocation ↘ N2,384,076,441.98

Deduction ↘ N (47,177,126.82)

Value Added Tax ↘ N535,560,166.76

Monthly Distribution of N25.027 Bn Being FOREX =N101,349,077.72

Add. Distribution of ₦12 Billion Funds from NNPC =N48,594,334.75

Total Allocation

N3,022,402,894.39

*Total Allocation*

AKOKO NORTH EAST	▶		N166,808,200.56
AKOKO NORTH WEST	▶		N177,145,320.58
AKOKO SOUTH WEST	▶		N180,736,351.52
AKOKO SOUTH EAST	▶		N133,180,078.07
AKURE NORTH	▶		N141,382,126.36
AKURE SOUTH	▶		N217,282,492.08
IDANRE	▶		N150,921,176.31
IFEDORE	▶		N154,595,548.65
OKITIPUPA	▶		N183,836,301.14
ILAJE	▶		N200,246,714.96
ESE-EDO	▶		N153,137,658.04
ILE-OLUJI-OKEIGBO	▶		N158,657,319.51
IRELE	▶		N147,694,133.10
ODIGBO	▶		N183,469,669.94
ONDO EAST	▶		N122,703,702.97
ONDO WEST	▶		N201,459,348.59
OSE	▶		N160,650,029.13
OWO	▶		N188,496,722.87

# Federation Account Allocation Committee (FAAC)

## August 2018 Disbursement

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



### OSUN STATE



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#### BENEFICIARIES

Gross Statutory Allocation
N3,291,542,767.56

13% Share of Derivation (Net)
N0.00

Gross Total
N3,291,542,767.56

#### DEDUCTIONS

External Debt
N105,738,293.96

Contractual Obligation (ISPO)
N945,881,467.00

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

Net Statutory Allocation
N864,875,683.07

Gross VAT Allocation
N824,008,259.47

Distribution of Additional ₦12Billion Funds from NNPC =N67,091,108.44

Distribution of ₦25.027 Billion Being FOREX Distribution for the Month =N139,926,227.99

Total Gross Amount
N4,322,568,363.46

Total Net Amount
N1,895,901,278.97

#### LGAs

Gross Statutory Allocation ▶ N3,229,291,817.79

Deduction ▶ N (82,028,645.40)

Value Added Tax ▶ N720,882,515.01

Monthly Distribution of N25.027 Bn Being FOREX =N137,279,888.21

Add. Distribution of ₦12 Billion Funds from NNPC =N65,822,255.04

Total Allocation

N4,071,247,830.65

*Total Allocation*

ATAKUMOSA EAST	▶	₦	N118,965,359.30
ATAKUMOSA WEST	▶	₦	N118,811,309.59
AIYEDADE	▶	₦	N148,124,655.44
AIYEDIRE	▶	₦	N129,367,213.08
BOLUWADURO	▶	₦	N123,155,704.86
BORIPE	▶	₦	N141,597,032.72
EDE NORTH	▶	₦	N119,169,545.03
EDE SOUTH	▶	₦	N122,561,788.79
EGBEDORE	▶	₦	N120,767,954.05
EJIGBO	▶	₦	N137,869,980.71
IFE CENTRAL	▶	₦	N146,654,792.52
IFE EAST	▶	₦	N166,903,626.87
IFE NORTH	▶	₦	N155,335,089.72
IFE SOUTH	▶	₦	N137,373,351.03
IFEDAYO	▶	₦	N107,124,742.42
IFELODUN	▶	₦	N136,603,316.06
ILA	▶	₦	N120,842,689.69
ILESHA EAST	▶	₦	N127,761,371.67



*Total Allocation*

ILESHA WEST	▶		N133,968,452.00
IREPODUN	▶		N133,711,962.87
IREWOLE	▶		N144,285,752.21
ISOKAN	▶		N130,762,839.56
IWO	▶		N161,114,445.45
OBOKUN	▶		N133,697,612.29
ODO-OTIN	▶		N170,351,780.49
OLA-OLUWA	▶		N120,377,859.73
OLORUNDA	▶		N144,762,932.64
ORIADE	▶		N146,124,307.05
OROLU	▶		N128,916,028.76
OSOGBO	▶		N144,184,334.05

# Federation Account Allocation Committee (FAAC)

## August 2018 Disbursement

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



### OYO STATE



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### BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N4,047,950,881.49	% N0.00	N4,047,950,881.49

### DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N129,931,487.51	N99,912,935.00	N513,153,330.41

Net Statutory Allocation	Gross VAT Allocation
N3,304,953,128.57	N1,266,218,727.85

Distribution of Additional ₦12Billion Funds from NNPC =N82,508,881.31

Distribution of ₦25.027 Billion Being FOREX Distribution for the Month =N172,081,767.72

Total Gross Amount	Total Net Amount
N5,568,760,258.38	N4,708,912,123.64

### LGAs

Gross Statutory Allocation N4,073,499,664.80

Deduction N (83,688,581.46)

Value Added Tax N1,042,959,011.92

Monthly Distribution of N25.027 Bn Being FOREX =N173,167,867.80

Add. Distribution of ₦12 Billion Funds from NNPC =N83,029,639.00

### Total Allocation

N5,288,967,602.06

*Total Allocation*

AFIJO	▶		N145,579,922.07
AKINYELE	▶		N169,135,933.42
ATIBA	▶		N166,206,241.70
ATISBO	▶		N172,608,706.03
EGBEDA	▶		N184,568,732.41
IBADAN NORTH	▶		N190,161,500.67
IBADAN NORTH EAST	▶		N204,408,262.34
IBADAN NORTH WEST	▶		N150,349,701.94
IBADAN SOUTH EAST	▶		N179,688,417.63
IBADAN SOUTH WEST	▶		N187,450,455.06
IBARAPA CENTRAL	▶		N135,093,473.68
IBARAPA NORTH	▶		N139,695,196.61
IDO	▶		N137,563,492.05
SAKI WEST	▶		N202,100,451.27
IFELOJU	▶		N139,862,239.20
IREPO	▶		N145,724,752.90
ISEYIN	▶		N190,030,423.90
ITESIWAJU	▶		N161,556,582.92

*Total Allocation*

IWAJOWA	▶		<b>N149,026,910.31</b>
OLORUNSOGO	▶		<b>N135,793,797.29</b>
KAJOLA	▶		<b>N168,910,566.93</b>
LAGELU	▶		<b>N155,684,700.47</b>
OGBOMOSHO NORTH	▶		<b>N163,109,031.26</b>
OGBOMOSHO SOUTH	▶		<b>N138,432,419.91</b>
OGO-OLUWA	▶		<b>N126,764,645.18</b>
OLUYOLE	▶		<b>N168,425,634.00</b>
ONA-ARA	▶		<b>N184,313,158.79</b>
ORELOPE	▶		<b>N140,026,636.52</b>
ORI IRE	▶		<b>N165,919,823.11</b>
OYO EAST	▶		<b>N142,909,198.46</b>
OYO WEST	▶		<b>N144,129,677.38</b>
SAKI EAST	▶		<b>N142,066,669.48</b>
IFEDAPO	▶		<b>N161,670,247.21</b>

# Federation Account Allocation Committee (FAAC)

## August 2018 Disbursement

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



### PLATEAU STATE



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#### BENEFICIARIES

Gross Statutory Allocation
N3,768,775,666.39

13% Share of Derivation (Net)
N0.00

Gross Total
N3,768,775,666.39

#### DEDUCTIONS

External Debt
N23,153,960.87

Contractual Obligation (ISPO)
N609,914,612.08

Other Deductions (see Note)
N519,359,488.18

Net Statutory Allocation
N2,616,347,605.26



Gross VAT Allocation
N808,078,189.44

Distribution of Additional ₦12Billion Funds from NNPC =N76,818,487.49

Distribution of ₦25.027 Billion Being FOREX Distribution for the Month =N160,213,796.51

Total Gross Amount
N4,813,886,139.82

Total Net Amount
N3,661,458,078.69

#### LGAs

Gross Statutory Allocation ▶ N2,553,538,498.12

Deduction ▶ N 0.00

Value Added Tax ▶ N484,046,473.59

Monthly Distribution of N25.027 Bn Being FOREX =N108,553,051.05

Add. Distribution of ₦12 Billion Funds from NNPC =N52,048,458.85

Total Allocation  
N3,198,186,481.60



*Total Allocation*

BARKIN LADI	▶		<b>N186,070,521.06</b>
BASSA	▶		<b>N188,122,200.86</b>
BOKKOS	▶		<b>N186,943,432.32</b>
JOS EAST	▶		<b>N143,328,236.90</b>
JOS NORTH	▶		<b>N252,368,978.56</b>
JOS SOUTH	▶		<b>N216,924,586.70</b>
KANAM	▶		<b>N186,651,572.36</b>
KANKE	▶		<b>N165,472,649.56</b>
LANGTANG NORTH	▶		<b>N170,191,497.02</b>
LANGTANG SOUTH	▶		<b>N160,803,312.77</b>
MANGU	▶		<b>N223,914,541.11</b>
MIKANG	▶		<b>N150,729,885.82</b>
PANKSHIN	▶		<b>N198,830,927.27</b>
QUAN-PAN	▶		<b>N198,886,306.59</b>
RIYOM	▶		<b>N159,509,496.02</b>
SHENDAM	▶		<b>N200,704,885.60</b>
WASE	▶		<b>N208,733,451.09</b>

# Federation Account Allocation Committee (FAAC)

## August 2018 Disbursement

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



### RIVERS STATE



23

#### BENEFICIARIES

Gross Statutory Allocation
N3,892,253,482.97

13% Share of Derivation (Net)
N8,900,457,343.33

Gross Total
N12,792,710,826.30

#### DEDUCTIONS

External Debt
N57,270,901.29

Contractual Obligation (ISPO)
N0.00

Other Deductions (see Note)
N871,709,869.48

Net Statutory Allocation
N11,863,730,055.53



Gross VAT Allocation
N1,150,550,831.14

Distribution of Additional ₦12Billion Funds from NNPC =N372,147,320.53

Distribution of ₦25.027 Billion Being FOREX Distribution for the Month =N760,431,613.23

Total Gross Amount
N15,075,840,591.20

Total Net Amount
N14,146,859,820.43

#### LGAs

Gross Statutory Allocation ▶ N3,165,252,528.67

Deduction ▶ N 0.00

Value Added Tax ▶ N800,930,720.41

Monthly Distribution of N25.027 Bn Being FOREX =N134,557,524.62

Add. Distribution of ₦12 Billion Funds from NNPC =N64,516,950.14

Total Allocation  
N4,165,257,723.85



**Total Allocation**

AHOADA	▶		<b>N152,352,715.78</b>
AHOADA WEST	▶		<b>N187,260,407.28</b>
AKUKUTORU	▶		<b>N169,989,432.54</b>
ANDONI	▶		<b>N182,540,898.37</b>
ASARITORU	▶		<b>N172,405,089.44</b>
BONNY	▶		<b>N172,109,517.23</b>
DEGEMA	▶		<b>N185,636,653.22</b>
ELEME	▶		<b>N177,592,044.63</b>
EMOHUA	▶		<b>N171,541,367.29</b>
ETCHE	▶		<b>N198,113,933.11</b>
GONAKA	▶		<b>N179,215,457.17</b>
IKWERRE	▶		<b>N170,780,036.56</b>
KHANA	▶		<b>N202,617,215.30</b>
OBIO/AKPOR	▶		<b>N249,220,611.03</b>
OBUA/ODUAL	▶		<b>N200,117,076.29</b>
OGBA/EGBEMA/NDONI	▶		<b>N201,647,901.40</b>
OGU/BOLO	▶		<b>N138,462,017.60</b>
OKRIKA	▶		<b>N172,816,610.88</b>

*Total Allocation*

OMUMMA

**N137,163,704.49**

OPOBO/NKORO

**N149,048,310.41**

OYIGBO

**N151,279,847.79**

PORT HARCOURT

**N280,208,507.89**

TAI

**N163,138,368.18**

# Federation Account Allocation Committee (FAAC)

## August 2018 Disbursement

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



### SOKOTO STATE



23

#### BENEFICIARIES

Gross Statutory Allocation
N3,977,529,710.24

13% Share of Derivation (Net)
N0.00

Gross Total
N3,977,529,710.24

#### DEDUCTIONS

External Debt
N39,134,398.35

Contractual Obligation (ISPO)
N0.00

Other Deductions (see Note)
N573,519,483.80

Net Statutory Allocation
N3,364,875,828.09



Gross VAT Allocation
N840,249,790.01

Distribution of Additional ₦12Billion Funds from NNPC =N81,073,495.30

Distribution of ₦25.027 Billion Being FOREX Distribution for the Month =N169,088,105.00

Total Gross Amount
N5,067,941,100.55

Total Net Amount
N4,455,287,218.40

#### LGAs

Gross Statutory Allocation ▶ N3,187,899,201.29

Deduction ▶ N (35,989,038.17)

Value Added Tax ▶ N611,771,994.70

Monthly Distribution of N25.027 Bn Being FOREX =N135,520,253.56

Add. Distribution of ₦12 Billion Funds from NNPC =N64,978,554.47

Total Allocation

N3,964,180,965.85



**Total Allocation**

BINJI	▶		<b>N147,849,245.89</b>
BODINGA	▶		<b>N169,326,632.87</b>
DANGE-SHUNI	▶		<b>N181,567,836.44</b>
GADA	▶		<b>N197,913,346.22</b>
GORONYO	▶		<b>N184,169,260.65</b>
GUDU	▶		<b>N164,359,090.14</b>
GWADABAWA	▶		<b>N192,501,188.68</b>
ILLELA	▶		<b>N163,883,221.94</b>
ISA	▶		<b>N182,026,616.47</b>
KEBBE	▶		<b>N165,462,288.29</b>
KWARE	▶		<b>N155,634,511.73</b>
RABAH	▶		<b>N181,701,198.15</b>
SABON BIRNI	▶		<b>N192,800,536.34</b>
SHAGARI	▶		<b>N173,525,267.88</b>
SILAME	▶		<b>N154,982,298.32</b>
SOKOTO NORTH	▶		<b>N177,181,069.37</b>
SOKOTO SOUTH	▶		<b>N173,805,409.19</b>
TAMBUWAL	▶		<b>N193,105,793.92</b>

*Total Allocation***TANGAZA****N173,893,483.66****TURETA****N157,641,840.74****WAMAKKO****N168,289,705.77****WURNO****N161,914,362.93****YABO****N150,646,760.24**

# Federation Account Allocation Committee (FAAC)

## August 2018 Disbursement

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



### TARABA STATE



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#### BENEFICIARIES

Gross Statutory Allocation
N3,476,527,151.58

13% Share of Derivation (Net)
N0.00

Gross Total
N3,476,527,151.58

#### DEDUCTIONS

External Debt
N23,639,373.92

Contractual Obligation (ISPO)
N0.00

Other Deductions (see Note)
N354,983,319.77

Net Statutory Allocation
N3,097,904,457.89



Gross VAT Allocation
N739,389,919.08

Distribution of Additional ₦12Billion Funds from NNPC =N70,861,622.22

Distribution of ₦25.027 Billion Being FOREX Distribution for the Month =N147,790,068.43

Total Gross Amount
N4,434,568,761.31

Total Net Amount
N4,055,946,067.62

#### LGAs

Gross Statutory Allocation ▶ N2,389,341,116.68

Deduction ▶ N 0.00

Value Added Tax ▶ N418,553,608.98

Monthly Distribution of N25.027 Bn Being FOREX =N101,572,883.43

Add. Distribution of ₦12 Billion Funds from NNPC =N48,701,643.96

Total Allocation  
N2,958,169,253.06



*Total Allocation*

ARDO KOLA	▶		<b>N150,179,175.84</b>
BALI	▶		<b>N247,722,816.62</b>
DONGA	▶		<b>N175,204,959.23</b>
GASHAKA	▶		<b>N201,565,969.90</b>
GASSOL	▶		<b>N224,938,958.55</b>
IBI	▶		<b>N156,411,315.19</b>
JALINGO	▶		<b>N154,514,705.08</b>
KARIM LAMIDU	▶		<b>N228,728,011.83</b>
KURMI	▶		<b>N165,222,672.17</b>
LAU	▶		<b>N154,616,571.12</b>
SARDAUNA	▶		<b>N226,541,509.95</b>
TAKUM	▶		<b>N180,614,476.04</b>
USSA	▶		<b>N157,516,900.43</b>
WUKARI	▶		<b>N222,523,366.15</b>
YORRO	▶		<b>N149,481,935.02</b>
ZING	▶		<b>N162,385,909.94</b>

# Federation Account Allocation Committee (FAAC)

## August 2018 Disbursement

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



### YOBE STATE



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### BENEFICIARIES

Gross Statutory Allocation
N3,583,853,213.27

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

Gross Total
N3,583,853,213.27

### DEDUCTIONS

External Debt
N36,710,724.21

Contractual Obligation (ISPO)
N0.00

Other Deductions (see Note)
N89,972,595.59



Distribution of Additional ₦12Billion Funds from NNPC =N73,049,236.04

Distribution of ₦25.027 Billion Being FOREX Distribution for the Month =N152,352,588.81

Total Gross Amount
N4,553,745,646.34

Total Net Amount
N4,427,062,326.54

### LGAs

Gross Statutory Allocation ↘ N2,402,273,097.22

Deduction ↘ N 0.00

Value Added Tax ↘ N438,943,917.98

Monthly Distribution of N25.027 Bn Being FOREX =N102,122,632.71

Add. Distribution of ₦12 Billion Funds from NNPC =N48,965,234.92

Total Allocation  
N2,992,304,882.83



**Total Allocation**

BADE	▶		<b>N167,762,970.17</b>
BURSARI	▶		<b>N181,112,241.72</b>
DAMATURU	▶		<b>N154,374,835.11</b>
FIKA	▶		<b>N172,897,610.60</b>
FUNE	▶		<b>N241,517,463.53</b>
GEIDAM	▶		<b>N197,948,440.53</b>
GUJBA	▶		<b>N182,824,422.43</b>
GULAMI	▶		<b>N160,648,350.96</b>
JAKUSKO	▶		<b>N211,459,543.69</b>
KARASUWA	▶		<b>N151,293,649.77</b>
MACHINA	▶		<b>N143,323,751.44</b>
NANGERE	▶		<b>N153,619,544.78</b>
NGURU	▶		<b>N168,672,283.77</b>
POTISKUM	▶		<b>N186,106,471.91</b>
TARMUA	▶		<b>N167,377,951.44</b>
YUNUSARI	▶		<b>N176,285,611.50</b>
YUSUFARI	▶		<b>N175,079,739.49</b>

# Federation Account Allocation Committee (FAAC)

## August 2018 Disbursement

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



### ZAMFARA STATE



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#### BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N3,591,485,774.14	% N0.00	N3,591,485,774.14

#### DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N27,705,126.17	N488,822,936.86	N780,842,346.26

Net Statutory Allocation	Gross VAT Allocation
N2,294,115,364.85	N802,885,460.02

Distribution of Additional ₦12 Billion Funds from NNPC =N73,204,809.58

Distribution of ₦25.027 Billion Being FOREX Distribution for the Month =N152,677,055.34

Total Gross Amount	Total Net Amount
N4,620,253,099.08	N3,322,882,689.79

LGAs	Total Allocation		
Gross Statutory Allocation	N2,170,614,330.82	Monthly Distribution of N25.027 Bn Being FOREX =N92,274,625.36	Add. Distribution of ₦12 Billion Funds from NNPC =N44,243,362.98
Deduction	N 0.00		
Value Added Tax	N430,131,413.88		



**Total Allocation**

ANKA	▶		<b>N167,390,517.13</b>
BAKURA	▶		<b>N165,450,754.11</b>
BUKKUYUM	▶		<b>N191,620,548.26</b>
BUNGUDU	▶		<b>N211,093,343.71</b>
GUMMI	▶		<b>N184,835,267.05</b>
GUSAU	▶		<b>N255,614,408.81</b>
KAURA NAMODA	▶		<b>N197,746,126.43</b>
KIYAWA	▶		<b>N176,611,985.18</b>
MARADUN	▶		<b>N190,538,078.38</b>
MARU	▶		<b>N246,728,016.59</b>
SHINKAFI	▶		<b>N157,887,265.39</b>
TALATA MAFARA	▶		<b>N183,036,332.25</b>
TSAFE	▶		<b>N195,075,602.06</b>
ZURMI	▶		<b>N213,635,487.70</b>

# Appendix

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

S/n	Beneficiaries	Statutory	Distribution of Additional ?12Billion Funds from NNPC	Distribution of ?25.027 Billion Being FOREX Distribution for the Month
		?	?	?
1	FGN (see Table II)	269,824,139,183.40	5,499,792,000.00	11,470,449,173.56
2	State (see Table III)	136,858,409,244.12	2,789,568,000.00	5,817,965,108.54
3	LGCs (see Table IV)	105,512,096,947.19	2,150,640,000.00	4,485,407,231.88
4	13% Derivation Fund	44,964,276,832.03	1,560,000,000.00	3,253,559,536.57
5	Cost of Collection - NCS	3,905,329,296.76	-	-
6	Transfer to ECA	25,000,000,000.00	-	-
7	Cost of Collections - FIRS	6,641,449,184.34	-	-
8	Cost of Collection - DPR	5,269,297,702.68	-	-
	Total	597,974,998,390.52	12,000,000,000.00	25,027,381,050.55

**Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of Julyt, 2018 Shared in August, 2018**

1	2	3	4= 2-3
Beneficiaries	Gross Statutory Allocation	Less Deductions	Net Statutory Allocation
	?	?	?
FGN (CRF Account)	248,414,403,006.73	32,346,490,344.08	216,067,912,662.65
Share of Derivation & Ecology	5,121,946,453.75		5,121,946,453.75
Stabilization	2,560,973,226.87	-	2,560,973,226.87
Development of Natural Resources	8,604,870,042.30	-	8,604,870,042.30
FCT-Abuja	5,121,946,453.75	38,895,290.45	5,083,051,163.30
Sub-total	269,824,139,183.40	32,385,385,634.53	237,438,753,548.87



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

State	S/n	Local Government Councils	Gross Statutory Allocation	Deduction	Distribution of ?25,027 Billion Being FOREX Distribution for the Month	Distribution of Additional ?12 Billion Funds from NNPC	Value Added Tax	Total Allocation
			?	?	?	?	?	?
ABIA	1	ABA NORTH	112,196,871.63	-	4,769,582.58	2,286,894.93	24,529,813.43	141,496,267.63
	2	ABA SOUTH	187,185,864.33	-	7,957,427.19	3,815,386.28	42,711,809.65	237,855,101.18
	3	AROCHUKWU	131,705,864.70	-	5,598,926.14	2,684,544.32	28,134,327.34	165,439,118.18
	4	BENDE	134,194,011.61	-	5,704,699.34	2,735,259.91	29,393,246.27	169,291,957.22
	5	IKWUANO	122,142,832.60	-	5,192,393.67	2,489,622.22	26,282,989.50	153,618,215.78
	6	ISIALA NGWA NORTH	126,141,974.64	-	5,362,400.54	2,571,136.24	27,187,652.49	158,692,027.67
	7	ISIALA NGWA SOUTH	122,391,501.96	-	5,202,964.82	2,494,690.82	26,097,298.24	153,691,765.01
	8	ISUIKWUATO	119,339,346.24	-	5,073,215.13	2,432,479.11	24,929,472.05	149,342,033.42
	9	NNEOCHI	128,750,160.02	-	5,473,276.67	2,624,298.56	27,773,519.62	161,996,956.32
	10	OBIOMA NGWA	130,655,360.92	-	5,554,268.35	2,663,132.03	28,779,907.63	164,989,536.91
	11	OHAFIA	142,882,088.11	-	6,074,036.72	2,912,347.90	32,441,146.17	181,397,271.00
	12	OSIOMA	137,570,050.91	-	5,848,217.59	2,804,073.30	30,974,926.60	174,393,195.11
	13	UGWUNAGBO	105,051,525.35	-	4,465,827.95	2,141,252.23	23,100,490.73	132,617,844.02
	14	UKWA EAST	99,259,342.42	-	4,219,597.42	2,023,190.88	21,735,363.99	125,214,303.83
	15	UKWA WEST	103,358,049.95	-	4,393,836.90	2,106,734.33	23,441,700.57	131,193,587.42
	16	UMUAHIA NORTH	154,073,521.93	-	6,549,793.91	3,140,461.51	31,034,007.57	191,657,323.41
	17	UMUAHIA SOUTH	133,128,561.25	-	5,659,406.16	2,713,542.97	26,316,150.70	165,104,118.12
ABIA TOTAL			2,190,026,928.59	-	93,099,871.08	44,639,047.56	474,863,822.56	2,802,629,669.79
ADAMAWA	1	DEMSA	136,527,683.62	-	5,803,905.69	2,782,826.86	28,491,505.13	170,823,094.44
	2	FUFOR	166,788,688.20	-	7,090,326.23	3,399,633.17	30,045,311.66	203,924,326.09
	3	GANYE	142,020,615.78	-	6,037,414.81	2,894,788.62	27,562,531.58	175,620,562.18
	4	GIREI	124,341,095.43	-	5,285,843.66	2,534,429.14	25,603,204.30	155,230,143.40
	5	GOMBI	123,039,969.66	-	5,230,531.72	2,507,908.46	26,547,695.23	154,818,196.60
	6	GUYUK	131,547,457.73	-	5,592,192.13	2,681,315.53	28,349,779.77	165,489,429.63
	7	HONG	143,286,721.36	-	6,091,238.02	2,920,595.49	27,852,131.79	177,230,091.17
	8	JADA	149,889,863.43	-	6,371,943.09	3,055,186.52	27,814,602.73	184,076,409.25
	9	YOLA-NORTH	130,321,778.52	-	5,540,087.49	2,656,332.67	29,525,766.94	165,387,632.95
	10	LAMURDE	116,686,014.17	-	4,960,419.77	2,378,396.57	24,615,149.79	146,261,583.72
	11	MADAGALI	118,579,081.31	-	5,040,895.63	2,416,982.72	25,880,907.85	149,500,884.80
	12	MAIHA	116,096,554.31	-	4,935,361.34	2,366,381.68	24,523,884.63	145,555,800.29
	13	MAYO-BELWA	134,616,450.66	-	5,722,657.58	2,743,870.44	26,932,756.02	167,271,864.27
	14	MICHIIKA	130,502,676.49	-	5,547,777.61	2,660,019.89	27,057,642.16	163,108,096.26
	15	MUBI NORTH	124,530,953.51	-	5,293,914.68	2,538,299.00	26,814,536.61	156,639,404.80
	16	MUBI SOUTH	116,016,146.70	-	4,931,943.15	2,364,742.74	25,542,399.18	146,490,489.03
	17	NUMAN	110,256,758.83	-	4,687,106.77	2,247,349.86	23,346,173.30	138,290,038.89
	18	SHELLENG	124,902,756.53	-	5,309,720.34	2,545,877.41	26,699,420.67	156,911,897.55
	19	SONG	157,217,336.35	-	6,683,440.08	3,204,541.49	29,206,798.67	193,107,575.09
	20	TOUNGO	134,700,805.04	-	5,726,243.55	2,745,589.82	21,122,993.17	161,550,041.76
	21	YOLA-SOUTH	130,535,242.70	-	5,549,162.03	2,660,683.68	29,316,569.73	165,400,974.46
ADAMAWA TOTAL			2,762,404,650.34	-	117,432,125.36	56,305,751.75	562,851,760.91	3,498,994,288.36

AKWA IBOM	1	ABAK	125,344,691.85	-	5,328,507.38	2,554,885.32	26,023,192.26	156,696,391.48
	2	EASTERN OBOLO	97,868,944.81	-	4,160,490.46	1,994,850.58	21,508,957.84	123,538,393.11
	3	EKET	129,214,733.07	-	5,493,026.06	2,633,767.90	27,946,599.69	162,654,358.82
	4	EKPE ATAI	99,057,769.52	-	4,211,028.39	2,019,082.24	22,316,551.03	125,585,348.94
	5	ESSIEN UDIM	133,117,376.43	-	5,658,930.68	2,713,314.99	29,102,414.27	167,878,721.39
	6	ETIM EKPO	116,026,788.83	-	4,932,395.55	2,364,959.66	24,088,003.12	145,047,187.50
	7	ETINAN	131,594,586.33	-	5,594,195.61	2,682,276.15	27,758,494.61	164,947,276.55
	8	IBENO	105,440,038.38	-	4,482,343.96	2,149,171.24	22,361,666.36	132,284,048.69
	9	IBESIKPO ASUTAN	122,366,812.84	-	5,201,915.26	2,494,187.59	25,908,880.92	153,477,609.02
	10	IBIONO IBOM	133,129,427.41	-	5,659,442.98	2,713,560.63	28,928,389.78	167,717,260.17
	11	IKA	102,460,093.78	-	4,355,664.03	2,088,431.40	22,221,377.79	129,037,135.60
	12	IKONO	121,191,879.53	-	5,151,967.87	2,470,239.07	25,610,200.18	151,954,047.57
	13	IKOT ABASI	121,226,048.74	-	5,153,420.43	2,470,935.53	25,617,039.32	151,996,508.49
	14	IKOT EKPENE	125,026,635.60	-	5,314,986.54	2,548,402.42	26,252,332.17	156,593,954.31
	15	INI	114,224,084.09	-	4,855,761.07	2,328,215.35	23,730,413.82	142,810,258.98
	16	ITU	116,628,543.98	-	4,957,976.67	2,377,225.16	25,330,255.23	146,916,775.88
	17	MBO	108,865,813.09	-	4,627,976.50	2,218,998.38	24,007,197.82	137,500,987.41
	18	MKPAT ENIN	135,255,386.85	-	5,749,819.29	2,756,893.79	28,261,487.46	169,266,693.60
	19	NSIT IBOM	112,860,606.06	-	4,797,798.48	2,300,423.75	24,271,510.45	141,929,914.99
	20	NSIT UBIUM	118,748,175.11	-	5,048,083.95	2,420,429.34	25,399,106.40	149,195,365.46
	21	OBATAKARA	123,515,349.56	-	5,250,740.51	2,517,598.07	26,551,415.21	155,317,505.29
	22	OKOBO	106,164,675.73	-	4,513,148.90	2,163,941.43	24,009,784.05	134,687,608.68
	23	ONNA	110,856,573.93	-	4,712,605.41	2,259,575.81	25,119,908.59	140,689,087.92
	24	ORON	113,548,309.60	-	4,827,033.33	2,314,441.13	23,055,982.70	141,431,325.64
	25	ORUK ANAM	133,785,062.63	-	5,687,314.58	2,726,924.36	27,952,174.45	167,424,551.66
	26	UDUNG UKO	99,657,390.62	-	4,236,518.78	2,031,304.25	21,091,425.49	124,985,334.89
	27	UKANAFUN	122,280,432.13	-	5,198,243.14	2,492,426.90	25,330,255.23	152,808,930.50
	28	UQUO	99,692,879.83	-	4,238,027.46	2,032,027.62	21,690,453.66	125,621,360.95
	29	URUAN	130,015,519.71	-	5,527,068.17	2,650,090.23	24,828,354.34	160,370,942.22
	30	URUE OFFONG/ORUK	107,581,442.04	-	4,573,376.82	2,192,819.20	22,119,078.05	134,273,896.91
	31	UYO	162,614,595.70	-	6,912,882.07	3,314,553.16	35,821,150.50	205,348,628.27
AKWA IBOM TOTAL			3,679,360,667.75	-	156,412,690.35	74,995,952.65	784,214,052.82	4,694,983,363.56
ANAMBRA	1	AGUATA	182,905,273.30	-	7,775,455.70	3,728,135.53	39,798,932.98	230,479,661.98
	2	ANAMBRA EAST	120,288,917.63	-	5,113,582.20	2,451,834.11	27,336,698.83	152,739,198.67
	3	ANAMBRA WEST	123,743,279.50	-	5,260,430.01	2,522,243.94	28,146,188.59	157,149,898.09
	4	ANIOCHA	149,567,893.94	-	6,358,255.90	3,048,623.85	34,904,063.09	190,830,212.93
	5	AWKA NORTH	113,591,949.46	-	4,828,888.50	2,315,330.63	24,996,276.30	143,417,114.26
	6	AWKA SOUTH	130,769,663.49	-	5,559,127.45	2,665,461.85	29,389,475.20	165,718,266.13
	7	AYAMELUM	121,193,978.04	-	5,152,057.07	2,470,281.84	27,628,597.91	153,974,633.02
	8	DUNUKOFIA	108,362,475.15	-	4,606,579.19	2,208,738.91	24,063,739.51	137,032,793.85
	9	EKWUSIGWO	120,356,841.56	-	5,116,469.70	2,453,218.59	27,618,310.46	153,091,621.72
	10	IDEMILI NORTH	190,408,862.02	-	8,094,439.51	3,881,080.24	43,282,353.89	241,785,655.42
	11	IDEMILI SOUTH	132,334,389.05	-	5,625,645.24	2,697,355.46	30,460,403.99	168,420,438.27
	12	IHIALA	161,792,077.14	-	6,877,916.12	3,297,787.86	35,890,048.62	204,560,041.88
	13	NJIKOKA	118,875,880.34	-	5,053,512.81	2,423,032.34	27,057,041.24	150,986,434.40
	14	NNEWI NORTH	117,866,142.72	-	5,010,588.02	2,402,450.98	27,580,264.16	150,456,994.90
	15	NNEWI SOUTH	141,465,180.55	-	6,013,802.80	2,883,467.25	31,953,232.99	179,432,216.33
	16	OGBARU	135,173,983.11	-	5,746,358.75	2,755,234.55	31,276,273.11	172,196,614.97
	17	ONISHA NORTH	113,238,460.70	-	4,813,861.40	2,308,125.52	25,705,133.01	143,757,455.11
	18	ONISHA SOUTH	117,335,669.36	-	4,988,037.16	2,391,638.41	26,378,702.05	148,702,408.56
	19	ORUMBA NORTH	126,712,560.12	-	5,386,656.60	2,582,766.41	28,432,915.20	160,532,131.93
	20	ORUMBA SOUTH	128,229,906.95	-	5,451,160.28	2,613,694.31	29,283,094.97	162,964,162.19
	21	OYI	123,119,593.82	-	5,233,916.61	2,509,531.43	28,181,418.78	156,534,929.20
ANAMBRA TOTAL			2,777,332,977.93	-	118,066,741.02	56,610,034.00	629,363,164.86	3,581,372,917.82

BAUCHI	1	ALKALERI	207,592,945.64	-	8,824,949.24	4,231,341.29	36,455,873.18	252,873,768.06
	2	BAUCHI	250,690,345.83	-	10,657,055.66	5,109,790.26	45,903,426.10	307,250,827.59
	3	BOGORO	109,638,536.95	-	4,660,825.64	2,234,748.72	22,363,280.11	136,662,642.70
	4	DAMBAN	129,574,837.23	-	5,508,334.39	2,641,107.85	26,197,048.88	161,280,220.49
	5	DARAZO	164,371,017.29	-	6,987,549.02	3,350,354.08	31,983,018.43	203,341,584.74
	6	DASS	108,843,982.98	-	4,627,048.49	2,218,553.42	22,692,478.36	136,163,509.83
	7	GAMAWA	173,646,634.10	-	7,381,863.23	3,539,417.83	33,982,518.47	215,011,015.79
	8	GANJUWA	175,291,216.34	-	7,451,775.79	3,572,939.15	31,918,132.81	214,661,124.94
	9	GIADE	123,297,968.75	-	5,241,499.47	2,513,167.22	26,544,580.62	155,084,048.85
	10	I/GADAU	141,212,158.37	-	6,003,046.61	2,878,309.93	30,741,570.92	177,956,775.90
	11	JAMAARE	109,265,503.13	-	4,644,967.66	2,227,145.21	24,298,239.37	138,208,710.16
	12	KATAGUM	169,209,017.55	-	7,193,216.45	3,448,966.44	34,533,212.89	210,935,446.88
	13	KIRFI	139,166,341.68	-	5,916,077.24	2,836,610.30	26,007,162.18	171,089,581.10
	14	MISAU	162,502,528.24	-	6,908,117.99	3,312,268.90	32,666,357.67	202,077,003.90
	15	NINGI	208,243,395.70	-	8,852,600.41	4,244,599.33	39,775,901.88	256,871,897.99
	16	SHIRA	156,115,938.31	-	6,636,618.73	3,182,091.83	30,972,492.45	193,725,049.49
	17	TAFAWA BALEWA	153,551,995.78	-	6,527,623.39	3,129,831.31	30,166,393.53	190,246,012.70
	18	TORO	215,941,663.92	-	9,179,860.22	4,401,512.18	37,661,630.73	262,783,154.86
	19	WARJI	120,184,058.22	-	5,109,124.54	2,449,696.77	24,116,456.19	149,409,638.95
	20	ZAKI	134,482,443.53	-	5,716,960.82	2,741,138.99	28,526,666.72	168,726,071.07
<b>BAUCHI TOTAL</b>			<b>3,152,822,529.52</b>	-	<b>134,029,114.99</b>	<b>64,263,591.01</b>	<b>617,506,441.49</b>	<b>3,968,621,677.01</b>
BAYELSA	1	BRASS	152,714,800.64	-	6,492,033.53	3,112,766.86	30,169,501.26	189,376,335.43
	2	EKERMOR	175,317,382.92	-	7,452,888.15	3,573,472.50	35,066,555.08	217,836,826.15
	3	KOLOKUMA/OPOKUMA	116,673,904.55	-	4,959,904.98	2,378,149.74	23,976,516.70	145,610,326.23
	4	NEMBE	143,864,195.33	-	6,115,786.92	2,932,366.07	27,059,244.49	177,039,226.74
	5	OGBIA	151,188,726.62	-	6,427,158.85	3,081,661.08	29,875,073.43	187,490,958.90
	6	SAGBAMA	148,641,987.95	-	6,318,894.87	3,029,751.22	30,290,019.54	185,250,902.36
	7	SOUTHERN IJAW	205,359,073.81	-	8,729,985.48	4,185,808.56	37,891,636.97	251,980,696.27
	8	YENAGOA	189,554,101.52	-	8,058,102.93	3,863,657.77	39,841,711.30	237,453,915.74
<b>BAYELSA TOTAL</b>			<b>1,283,314,173.33</b>	-	<b>54,554,755.71</b>	<b>26,157,633.80</b>	<b>254,170,258.78</b>	<b>1,618,196,821.62</b>
BENUE	1	ADO	151,040,211.27	(6,066,891.24)	6,420,845.34	3,078,633.91	27,843,132.56	179,237,297.94
	2	AGATU	133,270,132.88	(6,066,891.24)	5,665,424.49	2,716,428.61	24,201,779.25	157,070,445.38
	3	APA	129,045,110.79	(6,066,891.24)	5,485,815.28	2,630,310.51	23,123,723.96	151,587,758.78
	4	BURUKU	152,981,292.06	(6,066,891.24)	6,503,362.30	3,118,198.72	29,270,673.64	182,688,436.76
	5	GBOKO	198,545,898.63	(6,066,891.24)	8,440,351.73	4,046,936.45	38,191,153.03	239,110,512.15
	6	GUMA	162,214,487.68	(6,066,891.24)	6,895,873.15	3,306,397.81	28,574,000.95	191,617,470.53
	7	GWER EAST	153,875,584.03	(6,066,891.24)	6,541,379.40	3,136,426.97	26,967,550.28	181,317,622.48
	8	GWER WEST	132,233,368.13	(6,066,891.24)	5,621,350.75	2,695,296.36	24,582,357.25	156,370,184.89
	9	KATSINA ALA	167,044,849.38	(6,066,891.24)	7,101,215.85	3,404,854.47	30,477,408.20	198,556,582.19
	10	KONSHISHA	158,043,364.48	(6,066,891.24)	6,718,555.22	3,221,378.32	30,532,236.26	189,227,264.72
	11	KWANDE	180,949,104.57	(6,066,891.24)	7,692,297.34	3,688,263.18	31,855,523.56	214,430,034.23
	12	LOGO	138,958,254.23	(6,066,891.24)	5,907,231.27	2,832,368.88	27,278,817.34	166,077,411.60
	13	MAKURDI	166,921,524.48	(6,066,891.24)	7,095,973.21	3,402,340.75	34,654,455.80	202,605,062.25
	14	OBI	123,305,598.05	(6,066,891.24)	5,241,823.80	2,513,322.73	23,243,839.94	145,724,370.55
	15	OGBADIBO	129,535,139.88	(6,066,891.24)	5,506,646.82	2,640,298.71	24,959,486.95	153,934,382.41
	16	OHIMINI	118,151,844.77	(6,066,891.24)	5,022,733.45	2,408,274.41	21,670,665.42	138,778,352.40
	17	OJU	149,498,177.57	(6,066,891.24)	6,355,292.20	3,047,202.83	27,346,231.71	177,132,810.24
	18	OKPOKWU	140,094,983.72	(6,066,891.24)	5,955,554.59	2,855,538.70	27,714,683.18	167,698,330.24
	19	OTUKPO	164,077,013.57	(6,066,891.24)	6,975,050.68	3,344,361.44	32,600,874.83	197,586,047.84
	20	TARKA	113,718,127.47	(6,066,891.24)	4,834,252.43	2,317,902.50	22,131,129.17	134,616,617.83
	21	UKUM	155,489,449.56	(6,066,891.24)	6,609,986.17	3,169,322.19	30,029,818.13	186,062,362.62
	22	USHONGO	151,402,896.30	(6,066,891.24)	6,436,263.38	3,086,026.48	28,386,757.95	180,159,026.39
	23	VANDEIKYA	160,362,456.97	(6,066,891.24)	6,817,141.78	3,268,648.09	30,787,870.66	191,900,578.16
<b>BENUE TOTAL</b>			<b>3,430,758,870.47</b>	(139,538,498.52)	<b>145,844,420.63</b>	<b>69,928,733.01</b>	<b>646,424,170.01</b>	<b>4,153,417,695.61</b>

BORNO	1	ABADAN	134,672,348.75	-	5,725,033.85	2,745,009.80	23,136,285.33	163,533,667.93
	2	ASKIRA UBA	130,223,241.41	-	5,535,898.59	2,654,324.20	25,315,097.27	161,074,237.27
	3	BAMA	182,697,566.26	-	7,766,625.90	3,723,901.86	32,895,335.20	223,359,527.36
	4	BAYO	105,239,322.39	-	4,473,811.36	2,145,080.07	21,917,769.05	131,630,902.80
	5	BIU	145,659,772.19	-	6,192,118.39	2,968,965.09	27,497,932.23	179,349,822.80
	6	CHIBOK	104,932,633.55	-	4,460,773.76	2,138,828.87	21,177,935.07	130,571,342.38
	7	DAMBOA	175,901,137.87	-	7,477,704.06	3,585,371.10	30,687,672.44	214,066,514.37
	8	DIKWA	116,405,310.37	-	4,948,486.82	2,372,675.02	23,465,541.05	144,819,338.24
	9	GUBIO	138,248,957.31	-	5,877,078.47	2,817,911.37	26,159,185.02	170,285,220.80
	10	GUZAMALA	117,838,165.29	-	5,009,398.68	2,401,880.72	22,875,823.31	145,723,387.28
	11	GWOZA	169,780,942.15	-	7,217,529.44	3,460,623.91	33,258,901.56	210,257,373.15
	12	HAWUL	120,241,574.59	-	5,111,569.61	2,450,869.12	24,293,421.77	149,646,565.97
	13	JERE	138,730,770.56	-	5,897,560.75	2,827,732.11	29,517,030.14	174,145,361.45
	14	KAGA	122,630,772.88	-	5,213,136.42	2,499,567.85	22,552,084.88	150,395,994.18
	15	KALA BALGE	112,854,592.51	-	4,797,542.84	2,300,301.18	20,872,874.96	138,525,010.32
	16	KONDUGA	165,363,565.81	-	7,029,743.09	3,370,585.07	26,376,773.11	198,770,082.01
	17	KUKAWA	170,423,964.49	-	7,244,864.85	3,473,730.55	29,095,187.41	206,764,016.75
	18	KWAYA KUSAR	94,892,146.86	-	4,033,944.30	1,934,174.87	20,625,918.81	119,552,009.97
	19	MAFA	127,838,179.24	-	5,434,507.61	2,605,709.77	23,328,126.07	156,600,812.92
	20	MAGUMERI	151,282,631.82	-	6,431,150.84	3,083,575.14	25,438,086.84	183,151,869.50
	21	MAIDUGURI METRO	220,303,661.91	-	9,365,292.39	4,490,422.25	47,349,827.94	277,018,782.24
	22	MARTE	137,570,625.65	-	5,848,242.02	2,804,085.02	24,813,886.04	168,232,753.71
	23	MOBBAR	128,108,418.68	-	5,445,995.71	2,611,218.03	24,083,075.12	157,637,489.51
	24	MONGUNO	125,045,963.05	-	5,315,808.17	2,548,796.37	23,692,094.73	154,053,865.95
	25	NGALA	143,011,166.23	-	6,079,523.94	2,914,978.88	31,003,652.18	180,094,342.35
	26	NGANZAI	124,312,318.08	-	5,284,620.31	2,533,842.58	23,114,388.59	152,711,326.98
	27	SHANI	120,566,266.99	-	5,125,372.55	2,457,487.28	23,259,102.49	148,950,742.03
BORNO TOTAL			3,724,776,016.90	-	158,343,334.71	75,921,648.08	707,803,008.61	4,666,844,008.30
CROSS RIVER	1	ABI	127,816,256.06	(2,017,457.56)	5,433,575.64	2,605,262.91	26,208,781.45	157,441,155.59
	2	AKAMKPA	160,663,483.27	(2,544,453.37)	6,829,938.66	3,274,783.87	26,572,175.40	191,521,143.96
	3	AKPABUYO	153,802,263.99	(2,434,582.26)	6,538,262.50	3,134,932.49	33,484,304.11	191,390,248.35
	4	BAKASSI	99,235,913.93	(1,558,697.37)	4,218,601.46	2,022,713.34	19,747,978.49	121,643,796.50
	5	BEKWARA	118,544,403.77	(1,868,649.67)	5,039,421.46	2,416,275.90	23,968,532.21	145,683,707.77
	6	BIASE	136,376,543.64	(2,154,700.07)	5,797,480.60	2,779,746.19	27,610,000.46	167,629,324.63
	7	BOKI	156,348,516.09	(2,475,446.61)	6,646,505.80	3,186,832.43	28,584,606.59	189,104,181.87
	8	CALABAR MUNICIPAL	123,852,093.04	(1,953,847.98)	5,265,055.76	2,524,461.87	28,196,729.67	155,360,030.49
	9	CALABAR SOUTH	132,011,065.14	(2,084,922.28)	5,611,900.47	2,690,765.19	28,900,069.08	164,438,112.41
	10	ETUNG	103,369,808.66	(1,625,005.68)	4,394,336.77	2,106,974.00	22,495,760.86	128,634,900.60
	11	IKOM	141,046,646.35	(2,231,802.60)	5,996,010.56	2,874,936.32	27,219,192.49	172,030,046.79
	12	OBANLIKU	121,720,409.33	(2,540,598.25)	5,174,436.11	2,481,012.02	24,227,270.08	148,581,517.26
	13	OBUBRA	134,154,282.87	(2,119,233.01)	5,703,010.44	2,734,450.13	27,797,415.88	165,535,476.18
	14	OBUDU	127,008,745.32	(2,004,350.13)	5,399,247.68	2,588,803.52	27,088,329.29	157,491,972.15
	15	ODUKPANI	144,065,409.57	(2,278,449.64)	6,124,340.70	2,936,467.39	28,946,851.10	176,858,151.73
	16	OGAJA	135,396,770.68	(2,139,279.57)	5,755,829.63	2,759,775.60	27,766,208.71	166,779,529.45
	17	YAKURR	135,930,535.43	(2,147,660.84)	5,778,520.42	2,770,655.26	29,177,082.97	168,738,477.98
	18	YALA	149,902,635.78	(2,372,129.21)	6,372,486.06	3,055,446.85	30,004,274.03	183,907,266.66
CROSS RIVER TOTAL			2,401,245,782.90	(38,551,266.10)	102,078,960.72	48,944,295.30	487,995,562.85	3,001,713,335.67

DELTA	1	ANIOCHA NORTH	104,970,997.62	-	4,462,404.65	2,139,610.84	25,742,558.92	135,175,961.19
	2	ANIOCHA SOUTH	114,414,222.47	-	4,863,844.01	2,332,090.92	27,805,392.84	147,083,459.32
	3	BOMADI	97,805,305.67	-	4,157,785.11	1,993,553.43	24,704,216.61	126,667,307.39
	4	BURUTU	140,563,909.37	-	5,975,489.01	2,865,096.75	31,774,507.60	178,313,905.98
	5	ETHIOPE EAST	127,891,315.53	-	5,436,766.48	2,606,792.84	31,264,503.19	164,592,585.20
	6	ETHIOPE WEST	131,004,282.99	-	5,569,101.32	2,670,244.07	31,425,424.12	167,998,808.44
	7	IKA NORTH EAST	138,888,713.35	-	5,904,275.03	2,830,951.44	30,279,724.57	175,072,712.95
	8	IKA SOUTH	130,626,866.82	-	5,553,057.04	2,662,551.24	29,069,196.86	165,249,120.73
	9	ISOKO NORTH	122,910,255.31	-	5,225,017.45	2,505,264.51	28,009,475.06	156,144,747.82
	10	ISOKO SOUTH	137,441,098.46	-	5,842,735.71	2,801,444.88	32,811,643.00	176,095,477.17
	11	NDOKWA EAST	115,492,883.57	-	4,909,698.79	2,354,077.14	25,654,052.40	146,056,634.76
	12	NDOKWA WEST	119,113,442.81	-	5,063,611.79	2,427,874.55	28,306,604.06	152,483,658.66
	13	OKPE	109,105,343.02	-	4,638,159.12	2,223,880.69	27,197,628.96	140,941,131.11
	14	OSHIMILI NORTH	106,853,959.74	-	4,542,450.94	2,177,991.02	26,352,046.94	137,748,457.62
	15	OSHIMILI SOUTH	115,948,870.95	-	4,929,083.20	2,363,371.47	28,322,581.21	149,200,535.37
	16	PATANI	95,755,516.18	-	4,070,646.85	1,951,772.82	23,615,873.87	123,442,036.89
	17	SAPELE	120,611,475.27	-	5,127,294.40	2,458,408.76	29,603,339.41	155,342,109.07
	18	UDU	126,810,474.97	-	5,390,819.04	2,584,762.20	27,963,842.48	160,165,136.50
	19	UGHELLI NORTH	165,610,789.32	-	7,040,252.76	3,375,624.20	38,174,677.86	210,825,719.94
	20	UGHELLI SOUTH	131,282,231.77	-	5,580,917.15	2,675,909.47	31,999,222.19	168,862,371.11
	21	UKWUANI	104,118,468.22	-	4,426,162.91	2,122,233.84	26,643,658.66	135,188,289.79
	22	UVWIE	122,337,813.80	-	5,200,682.49	2,493,596.50	30,728,866.38	158,267,362.66
	23	WARRI SOUTH	152,030,725.74	-	6,462,952.94	3,098,823.45	37,162,542.68	195,656,221.36
	24	WARRI NORTH	125,112,378.20	-	5,318,631.53	2,550,150.10	27,615,506.14	158,046,515.87
	25	WARRI SOUTH-WEST	120,150,738.24	-	5,107,708.08	2,449,017.61	26,430,495.90	151,688,942.22
DELTA TOTAL			3,076,852,079.39	-	130,799,547.80	62,715,094.74	728,657,581.91	3,999,024,303.84
EBONYI	1	ABAKALIKI	136,439,209.99	(3,730,671.37)	5,800,144.60	2,781,023.51	28,222,396.06	166,731,079.27
	2	AFIKPO NORTH	128,116,203.79	(3,647,441.31)	5,446,326.66	2,611,376.71	28,503,318.03	158,418,407.17
	3	AFIKPO SOUTH	129,219,106.66	(3,658,470.34)	5,493,211.98	2,633,857.04	28,529,812.51	159,583,660.81
	4	EBONYI	124,603,326.13	(3,612,312.53)	5,296,991.31	2,539,774.16	26,792,153.81	153,080,158.72
	5	EZZA NORTH	124,198,981.48	(3,608,269.08)	5,279,802.28	2,531,532.45	27,871,588.43	153,742,103.10
	6	EZZA SOUTH	129,091,424.76	(3,657,193.52)	5,487,784.12	2,631,254.52	27,158,133.99	158,080,149.35
	7	IKWO	150,833,495.67	(3,874,614.23)	6,412,057.69	3,074,420.46	31,836,277.87	185,207,217.00
	8	ISHIELU	133,604,291.86	(3,702,322.19)	5,679,629.86	2,723,239.73	28,183,602.62	163,765,202.16
	9	IVO	120,879,874.90	(3,575,078.02)	5,138,704.29	2,463,879.51	26,452,035.93	148,895,537.09
	10	IZZI	167,901,623.32	(4,045,295.50)	7,137,638.03	3,422,317.99	32,955,138.11	203,949,103.95
	11	OHAOZARA	130,255,572.17	(3,668,834.99)	5,537,273.00	2,654,983.19	28,044,406.01	160,168,416.19
	12	OHAUKWU	143,727,018.27	(3,803,549.45)	6,109,955.41	2,929,570.01	30,786,441.21	176,819,865.43
	13	ONICHA	157,416,747.24	(3,940,446.74)	6,691,917.20	3,208,606.06	33,113,530.29	193,281,747.99
EBONYI TOTAL			1,776,286,876.23	(48,524,499.27)	75,511,436.42	36,205,835.33	378,448,834.86	2,217,928,483.57

EDO							
EDO	1	AKOKO EDO	163,432,038.79	-	6,947,632.26	3,331,215.00	33,251,535.69
	2	EGOR	155,224,874.29	-	6,598,738.85	3,163,929.38	37,722,206.52
	3	ESAN CENTRAL	102,715,142.41	-	4,366,506.36	2,093,630.02	24,239,963.55
	4	ESAN NORTH EAST	105,748,265.45	-	4,495,446.95	2,155,453.79	25,046,637.19
	5	ESAN SOUTH EAST	126,617,146.71	-	5,382,600.50	2,580,821.61	27,826,833.63
	6	ESAN WEST	107,619,997.22	-	4,575,015.83	2,193,605.07	25,419,973.75
	7	ETSAKO CENTRAL	107,718,984.26	-	4,579,223.85	2,195,622.71	23,623,004.20
	8	ETSAKO EAST	124,963,002.05	-	5,312,281.43	2,547,105.39	26,578,259.62
	9	ETSAKO WEST	137,537,121.88	-	5,846,817.75	2,803,402.12	29,544,549.63
	10	IGUEBEN	100,078,438.97	-	4,254,417.90	2,039,886.42	22,189,888.36
	11	IKPOBA OKHA	171,723,440.20	-	7,300,106.65	3,500,217.61	39,515,727.76
	12	OREDO	176,730,740.02	-	7,512,971.14	3,602,280.78	39,720,614.59
	13	ORHIONWON	138,522,838.77	-	5,888,721.40	2,823,493.86	28,688,680.16
	14	OVIA NORTH EAST	132,105,797.56	-	5,615,927.62	2,692,696.10	27,029,585.36
	15	OVIA SOUTH WEST	144,182,608.35	-	6,129,322.92	2,938,856.24	25,966,760.08
	16	OWAN EAST	126,478,099.12	-	5,376,689.47	2,577,987.42	27,060,390.23
	17	OWAN WEST	103,729,215.38	-	4,409,615.45	2,114,299.75	23,784,672.26
	18	UHUNMWODE	129,080,543.69	-	5,487,321.56	2,631,032.73	25,130,948.26
EDO TOTAL			2,354,208,295.13	-	100,079,357.89	47,985,536.01	512,340,230.85
EKITI	1	ADO EKITI	151,672,385.43	-	6,447,719.59	3,091,519.44	35,556,000.62
	2	AIYEKIRE	115,412,436.28	-	4,906,278.91	2,352,437.39	26,335,920.93
	3	EFON	110,044,135.23	-	4,678,067.96	2,243,015.97	22,815,660.62
	4	EKITI EAST	113,626,543.77	-	4,830,359.13	2,316,035.76	25,747,525.04
	5	EKITI SOUTH WEST	120,352,652.36	-	5,116,291.62	2,453,133.20	27,317,768.50
	6	EKITI WEST	122,688,488.47	-	5,215,589.96	2,500,744.26	28,157,718.29
	7	EMURE	101,096,076.34	-	4,297,678.51	2,060,628.80	23,214,687.06
	8	IDO-OSI	124,542,278.75	-	5,294,396.13	2,538,529.84	26,963,570.03
	9	IJERO	133,255,287.95	-	5,664,793.42	2,716,126.03	30,543,543.51
	10	IKERE	116,361,129.44	-	4,946,608.65	2,371,774.49	26,287,759.60
	11	IKOLE	124,700,136.08	-	5,301,106.78	2,541,747.42	27,499,321.79
	12	ILEJEMEJI	87,509,603.25	-	3,720,106.21	1,783,697.40	20,320,754.00
	13	IREPODUN/IFELODUN	110,912,517.02	-	4,714,983.59	2,260,716.09	25,241,428.71
	14	ISE/ORUN	108,232,553.39	-	4,601,056.10	2,206,090.73	24,356,650.95
	15	MOBA	116,080,873.46	-	4,934,694.74	2,366,062.06	26,238,391.35
	16	OYE	112,839,662.92	-	4,796,908.17	2,299,996.87	25,532,293.30
EKITI TOTAL			1,869,326,760.16	-	79,466,639.48	38,102,255.76	422,128,994.30
ENUGU	1	AGWU	141,351,109.68	-	6,008,953.55	2,881,142.16	30,214,161.19
	2	ANINRI	119,098,468.40	-	5,062,975.21	2,427,569.33	26,512,347.58
	3	ENUGU EAST	161,212,400.13	-	6,853,273.57	3,285,972.38	34,866,787.61
	4	ENUGU NORTH	151,545,578.13	-	6,442,328.91	3,088,934.74	32,899,126.92
	5	ENUGU SOUTH	146,527,121.66	-	6,228,990.14	2,986,644.17	30,248,012.05
	6	EZEAGU	140,881,179.70	-	5,988,976.44	2,871,563.63	28,581,043.62
	7	IGBO ETITI	142,245,742.87	-	6,046,985.15	2,899,377.35	30,852,902.34
	8	IGBO EZE NORTH	153,955,025.21	-	6,544,756.51	3,138,046.21	33,737,007.73
	9	IGBO EZE SOUTH	140,087,733.47	-	5,955,246.37	2,855,390.92	27,294,250.89
	10	ISI UZO	131,005,496.77	-	5,569,152.92	2,670,268.81	27,356,722.70
	11	NKANU EAST	137,153,948.96	-	5,830,528.75	2,795,591.95	27,377,355.06
	12	NKANU WEST	133,166,869.51	-	5,661,034.68	2,714,323.80	27,257,871.27
	13	NSUKKA	172,468,516.61	-	7,331,780.47	3,515,404.41	36,622,205.08
	14	OJI RIVER	118,337,661.81	-	5,030,632.69	2,412,061.90	26,102,229.09
	15	UDENU	130,980,654.28	-	5,568,096.84	2,669,762.45	29,083,806.59
	16	UDI	148,726,786.48	-	6,322,499.72	3,031,479.66	32,275,558.31
	17	UZO UWANI	123,166,334.21	-	5,235,903.58	2,510,484.13	25,981,136.09
ENUGU TOTAL			2,391,910,627.87	-	101,682,115.50	48,754,017.99	507,262,524.11
							3,049,609,285.47



KADUNA	1	BIRNIN GWARI	201,658,261.17	-	8,572,660.85	4,110,375.35	33,816,691.85	244,047,613.87
	2	CHIKUN	205,051,431.53	-	8,716,907.35	4,179,537.92	40,476,921.83	254,245,260.71
	3	GIWA	169,696,434.58	-	7,213,936.95	3,458,901.40	35,774,409.92	212,684,781.45
	4	GWAGWADA	130,663,826.94	-	5,554,628.25	2,663,304.60	25,684,725.01	161,903,180.19
	5	IGABI	214,805,432.85	-	9,131,558.09	4,378,352.53	44,038,964.11	267,975,955.04
	6	IKARA	143,900,263.49	-	6,117,320.21	2,933,101.24	30,458,214.54	180,475,798.24
	7	JABA	125,480,746.73	-	5,334,291.19	2,557,658.51	28,242,735.62	159,057,773.54
	8	JEMAA	167,194,867.72	-	7,107,593.26	3,407,912.27	35,332,337.13	209,634,798.11
	9	KACHIA	184,433,331.09	-	7,840,414.71	3,759,281.74	33,351,802.77	225,625,548.57
	10	KADUNA NORTH	174,234,332.54	-	7,406,846.78	3,551,396.81	39,870,249.91	221,511,429.23
	11	KADUNA SOUTH	186,022,405.10	-	7,907,967.57	3,791,671.64	42,439,007.75	236,369,380.43
	12	KAGARKO	160,755,737.97	-	6,833,860.48	3,276,664.29	33,160,364.33	200,749,962.78
	13	KAURA	139,273,578.63	-	5,920,635.97	2,838,796.10	32,104,952.91	177,299,167.52
	14	KAURU	143,406,072.12	-	6,096,311.72	2,923,028.20	29,083,604.96	178,585,988.79
	15	KUBAU	166,006,567.05	-	7,057,077.60	3,383,691.29	35,522,568.66	208,586,213.32
	16	KUDAN	128,760,263.54	-	5,473,706.18	2,624,504.50	27,301,060.82	161,535,030.54
	17	LERE	179,159,997.35	-	7,616,240.90	3,651,796.03	38,345,351.68	225,121,589.92
	18	MAKARFI	120,505,543.73	-	5,122,791.16	2,456,249.57	27,718,708.11	153,347,042.99
	19	SABON GARI	159,006,911.25	-	6,759,516.40	3,241,018.17	35,799,927.38	201,566,355.03
	20	SANGA	133,315,698.02	-	5,667,361.50	2,717,357.36	27,895,376.30	166,878,435.82
	21	SOBA	169,928,881.79	-	7,223,818.48	3,463,639.34	36,167,689.18	213,320,389.45
	22	ZANGON KATAF	190,116,160.10	-	8,081,996.51	3,875,114.14	37,495,286.86	235,693,443.47
	23	ZARIA	194,125,025.03	-	8,252,416.70	3,956,826.33	42,772,803.74	245,150,245.47
KADUNA TOTAL			3,787,501,770.32	-	161,009,858.80	77,200,179.34	792,853,755.36	4,818,565,563.83
KANO	1	AJINGI	124,573,934.48	-	5,295,741.84	2,539,175.07	29,234,071.59	159,103,747.91
	2	ALBASU	127,596,447.54	-	5,424,231.39	2,600,782.58	30,154,539.31	163,175,218.25
	3	BAGWAI	116,342,821.68	-	4,945,830.37	2,371,401.32	28,585,215.40	149,873,867.46
	4	BEBEJI	126,215,877.22	-	5,365,542.20	2,572,642.59	30,080,170.85	161,661,590.27
	5	BICHI	152,977,798.10	-	6,503,213.77	3,118,127.51	35,151,479.05	194,632,490.93
	6	BUNKURE	121,878,164.28	-	5,181,142.40	2,484,227.52	29,047,518.25	156,106,824.93
	7	DALA	196,724,613.77	-	8,362,927.39	4,009,813.43	43,293,963.22	248,381,504.38
	8	DANBATTA	134,031,584.99	-	5,697,794.45	2,731,949.19	31,178,398.74	170,907,778.17
	9	DAWAKIN KUDU	144,078,751.12	-	6,124,907.86	2,936,739.33	32,179,614.29	182,383,273.27
	10	DAWAKIN TOFA	145,087,837.87	-	6,167,804.98	2,957,307.42	33,471,924.31	184,727,567.16
	11	DOGUWA	134,476,373.75	-	5,716,702.79	2,741,015.27	27,914,749.84	168,107,826.38
	12	FAGGE	131,744,339.76	-	5,600,561.75	2,685,328.56	30,653,106.84	167,998,008.34
	13	GABASAWA	137,654,208.59	-	5,851,795.20	2,805,788.68	31,355,814.06	174,861,817.86
	14	GARKO	122,788,171.77	-	5,219,827.58	2,502,776.09	28,565,272.70	156,573,272.05
	15	GARUN MALLAM	122,147,433.39	-	5,192,589.26	2,489,716.00	25,921,226.86	153,261,249.51
	16	GAYA	132,013,387.09	-	5,611,999.18	2,690,812.51	30,778,855.05	168,404,241.32
	17	GEZAWA	150,750,136.56	-	6,408,514.02	3,072,721.36	35,437,113.71	192,595,764.28
	18	GWALE	181,242,618.50	-	7,704,774.86	3,694,245.84	40,034,279.88	228,981,673.23
	19	GWARZO	124,608,777.47	-	5,297,223.05	2,539,885.27	29,800,168.43	159,706,168.95
	20	KABO	120,068,856.24	-	5,104,227.21	2,447,348.62	28,066,877.59	153,239,961.04
	21	KANO MUNICIPAL	174,941,564.20	-	7,436,911.78	3,565,812.23	40,233,477.00	222,611,952.99
	22	KARAYE	116,430,407.81	-	4,949,553.73	2,373,186.58	27,353,020.85	148,732,982.39
	23	KIBIYA	117,502,131.84	-	4,995,113.61	2,395,031.40	27,084,570.25	149,581,815.70
	24	KIRU	151,591,888.10	-	6,444,297.58	3,089,878.67	34,443,541.90	192,479,727.58
	25	KUMBOTSO	154,893,296.17	-	6,584,643.19	3,157,170.87	36,236,545.90	197,714,485.26
			3,462,361,422.28	-	147,187,871.46	70,572,883.91	796,255,515.87	4,476,377,693.52

KANO	26	KUNCHI	118,775,250.35	-	5,049,234.94	2,420,981.21	25,606,511.50	151,851,978.00
	27	KURA	116,320,605.11	-	4,944,885.93	2,370,948.48	27,536,585.65	151,173,025.17
	28	MADOBIA	116,425,901.14	-	4,949,362.15	2,373,094.72	27,078,075.94	150,826,433.95
	29	MAKODA	137,984,013.88	-	5,865,815.50	2,812,511.06	32,007,773.72	178,670,114.17
	30	MINJIBIR	139,063,459.75	-	5,911,703.64	2,834,513.27	31,513,229.22	179,322,905.88
	31	NASSARAWA	240,437,036.53	-	10,221,178.93	4,900,798.33	53,517,729.75	309,076,743.54
	32	RANO	120,429,602.70	-	5,119,562.84	2,454,701.67	27,584,746.99	155,588,614.20
	33	RIMIN GADO	119,185,691.14	-	5,066,683.12	2,429,347.18	25,248,577.37	151,930,298.81
	34	ROGO	142,668,290.91	-	6,064,948.02	2,907,990.10	32,314,845.34	183,956,074.37
	35	SHANONO	117,715,091.21	-	5,004,166.69	2,399,372.12	27,307,043.44	152,425,673.46
	36	SUMAILA	148,989,966.79	-	6,333,687.74	3,036,844.03	33,804,455.92	192,164,954.48
	37	TAKAI	130,837,075.74	-	5,561,993.20	2,666,835.91	30,878,108.78	169,944,013.63
	38	TARAUNI	136,051,408.46	-	5,783,658.83	2,773,119.00	31,948,462.86	176,556,649.16
	39	TOFA	107,106,950.43	-	4,553,205.78	2,183,147.70	24,843,056.62	138,686,360.54
	40	TSANYAWA	118,089,216.53	-	5,020,071.07	2,406,997.87	28,288,258.81	153,804,544.29
	41	TUDUN WADA	145,608,197.82	-	6,189,925.92	2,967,913.86	32,544,732.38	187,310,769.98
	42	UNGOGO	170,240,982.38	-	7,237,086.13	3,470,000.85	40,470,950.32	221,419,019.68
	43	WARAWA	111,099,600.75	-	4,722,936.68	2,264,529.40	26,627,727.22	144,714,794.05
	44	WUDIL	130,637,665.02	-	5,553,516.08	2,662,771.34	29,869,249.49	168,723,201.93
KANO TOTAL			6,030,027,428.95	-	256,341,494.68	122,909,302.01	1,385,245,637.19	7,794,523,862.83
KATSINA	1	BAKORI	132,746,984.49	-	5,643,185.01	2,705,765.34	25,986,782.81	167,082,717.65
	2	BATAGARAWA	136,787,985.00	-	5,814,971.32	2,788,132.55	28,010,018.68	173,401,107.55
	3	BATSARI	148,812,404.97	-	6,326,139.44	3,033,224.81	29,412,502.07	187,584,271.29
	4	BAURE	139,526,429.49	-	5,931,384.87	2,843,949.93	28,748,530.81	177,050,295.11
	5	BINDAWA	130,487,655.79	-	5,547,139.07	2,659,713.72	26,158,336.01	164,852,844.59
	6	CHARANCHI	122,056,159.72	-	5,188,709.14	2,487,855.58	25,311,029.84	155,043,754.28
	7	DAN-MUSA	122,455,592.46	-	5,205,689.36	2,495,997.17	23,936,190.37	154,093,469.35
	8	DANDUME	131,113,185.48	-	5,573,730.86	2,672,463.82	25,778,045.37	165,137,425.52
	9	DANJA	122,977,934.23	-	5,227,894.54	2,506,644.00	24,626,541.17	155,339,013.93
	10	DAURA	148,273,702.04	-	6,303,238.72	3,022,244.50	30,029,921.20	187,629,106.46
	11	DUTSI	122,372,822.77	-	5,202,170.75	2,494,310.09	24,300,101.56	154,369,405.16
	12	DUTSINMA	135,916,059.84	-	5,777,905.05	2,770,360.21	27,153,459.56	171,617,784.65
	13	FASKARI	148,117,692.61	-	6,296,606.63	3,019,064.58	28,668,645.07	186,102,008.89
	14	FUNTUA	147,771,362.89	-	6,281,883.87	3,012,005.38	30,366,131.00	187,431,383.14
	15	INGAWA	129,042,139.46	-	5,485,688.96	2,630,249.94	27,158,172.24	164,316,250.60
	16	JIBIA	145,375,687.25	-	6,180,041.70	2,963,174.62	27,157,884.88	181,676,788.46
	17	KAFUR	150,069,312.37	-	6,379,571.62	3,058,844.20	29,062,269.16	188,569,997.35
	18	KAITA	143,657,591.12	-	6,107,004.00	2,928,154.88	28,000,018.60	180,692,768.60
	19	KANKARA	157,536,934.24	-	6,697,026.45	3,211,055.81	31,525,221.48	198,970,237.99
	20	KANKIA	125,450,204.06	-	5,332,992.79	2,557,035.97	26,105,347.05	159,445,579.87
	21	KATSINA	172,778,085.97	-	7,344,940.52	3,521,714.32	35,704,567.95	219,349,308.76
	22	KURFI	121,574,087.64	-	5,168,215.85	2,478,029.57	24,159,755.52	153,380,088.58
	23	KUSADA	114,855,285.00	-	4,882,593.95	2,341,081.04	23,107,217.69	145,186,177.68
	24	MAIADUA	139,719,732.65	-	5,939,602.35	2,847,890.00	28,964,222.33	177,471,447.34
	25	MALUMFASHI	139,037,911.94	-	5,910,617.59	2,833,992.53	27,914,902.92	175,697,424.98
	26	MANI	131,887,451.31	-	5,606,645.54	2,688,245.58	27,572,716.05	167,755,058.49
	27	MASHI	134,657,387.59	-	5,724,397.84	2,744,704.85	27,352,484.27	170,478,974.55
	28	MATAZU	113,423,881.05	-	4,821,743.77	2,311,904.92	24,030,099.23	144,587,628.97
	29	MUSAWA	135,718,849.72	-	5,769,521.48	2,766,340.50	27,270,874.37	171,525,586.07
	30	RIMI	122,426,571.25	-	5,204,455.64	2,495,405.63	26,238,106.82	156,364,539.34
	31	SABUWA	126,844,659.88	-	5,392,272.27	2,585,458.99	25,221,201.48	160,043,592.61
	32	SAFANA	136,101,716.12	-	5,785,797.45	2,774,144.42	27,964,271.16	172,625,929.15
	33	SANDAMU	131,908,201.11	-	5,607,527.63	2,688,668.52	25,292,294.05	165,496,691.31
	34	ZANGO	129,280,859.86	-	5,495,837.16	2,635,115.75	26,295,521.11	163,707,333.88
KATSINA TOTAL			4,590,762,521.36	-	195,157,143.20	93,572,943.72	924,583,383.88	5,804,075,992.15

KEBBI	1	ALIERU	103,510,510.07	-	4,400,318.10	2,109,841.90	21,791,987.41	131,812,657.49
	2	AREWA	169,132,074.50	-	7,189,945.53	3,447,398.12	28,576,931.11	208,346,349.26
	3	ARGUNGU	142,458,551.75	-	6,056,031.84	2,903,715.01	29,235,212.66	180,653,511.26
	4	AUGIE	117,623,525.42	-	5,000,274.16	2,397,505.75	24,741,093.36	149,762,398.68
	5	BAGUDO	156,651,606.95	-	6,659,390.45	3,193,010.30	31,668,164.72	198,172,172.42
	6	BIRNIN -KEBBI	191,653,764.86	-	8,147,361.37	3,906,454.94	33,426,973.03	237,134,554.20
	7	BUNZA	130,568,406.34	-	5,550,571.84	2,661,359.65	24,980,980.49	163,761,318.32
	8	DANDI KAMBA	138,709,968.74	-	5,896,676.45	2,827,308.11	26,292,026.30	173,725,979.60
	9	DANKO /WASAGU	172,321,323.00	-	7,325,523.15	3,512,404.18	33,242,086.37	216,401,336.70
	10	FAKAI	119,988,605.89	-	5,100,815.70	2,445,712.89	24,966,670.02	152,501,804.50
	11	GWANDU	126,739,283.04	-	5,387,792.61	2,583,311.10	26,679,730.80	161,390,117.56
	12	JEGA	139,820,977.68	-	5,943,906.36	2,849,953.67	29,112,682.87	177,727,520.57
	13	KALGO	116,361,594.78	-	4,946,628.43	2,371,783.97	22,908,663.73	146,588,670.91
	14	KOKO/BESSE	133,532,534.59	-	5,676,579.40	2,721,777.11	26,885,824.54	168,816,715.65
	15	MAIYAMA	154,484,498.61	-	6,567,264.87	3,148,838.40	28,097,386.73	192,297,988.60
	16	NGASKI	123,772,020.97	-	5,261,651.83	2,522,829.77	25,170,924.66	156,727,427.23
	17	SAKABA	121,973,466.91	-	5,185,193.80	2,486,170.06	23,169,240.69	152,814,071.46
	18	SHANGA	126,577,879.58	-	5,380,931.22	2,580,021.24	25,307,707.45	159,846,539.48
	19	SURU	153,142,300.85	-	6,510,206.92	3,121,480.55	26,634,385.58	189,408,373.89
	20	YAURI	117,679,270.84	-	5,002,643.94	2,398,642.00	23,734,762.82	148,815,319.59
	21	ZURU	140,561,754.09	-	5,975,397.39	2,865,052.82	27,514,680.55	176,916,884.85
KEBBI TOTAL			2,897,263,919.46	-	123,165,105.36	59,054,571.52	564,138,115.90	3,643,621,712.24
KOGI	1	ADAVI	150,140,131.71	(4,284,409.31)	6,382,582.21	3,060,287.70	29,473,922.15	184,772,514.46
	2	AJAKUTA	132,757,757.86	(4,284,409.31)	5,643,643.00	2,705,984.93	24,883,480.17	161,706,456.65
	3	ANKPA	167,546,724.11	(4,284,409.31)	7,122,550.97	3,415,084.12	33,218,724.63	207,018,674.52
	4	BASSA	132,661,780.19	(4,284,409.31)	5,639,562.91	2,704,028.63	25,899,121.13	162,620,083.55
	5	DEKINA	181,389,859.37	(4,284,409.31)	7,711,034.19	3,697,247.03	32,814,065.96	221,327,797.23
	6	IBAJI	141,031,943.17	(4,284,409.31)	5,995,385.52	2,874,636.63	25,217,276.16	170,834,832.17
	7	IDAH	118,338,608.42	(4,284,409.31)	5,030,672.93	2,412,081.19	22,440,585.49	143,937,538.73
	8	IGALAMELA	138,669,376.16	(4,284,409.31)	5,894,950.82	2,826,480.71	26,360,446.96	169,466,845.35
	9	IJUMU	135,993,595.64	(4,284,409.31)	5,781,201.16	2,771,940.61	24,746,007.72	165,008,335.82
	10	KABBA/BUNU	143,776,084.46	(4,284,409.31)	6,112,041.25	2,930,570.12	26,212,514.65	174,746,801.17
	11	KOGI	126,564,451.37	(4,284,409.31)	5,380,360.38	2,579,747.53	24,514,453.99	154,754,603.96
	12	KOTON KARFE	161,585,756.47	(4,284,409.31)	6,869,145.26	3,293,582.46	29,075,470.43	196,539,545.30
	13	MOPA-MURO	106,656,242.95	(4,284,409.31)	4,534,045.83	2,173,960.99	20,384,360.83	129,464,201.29
	14	OFU	155,062,162.74	(4,284,409.31)	6,591,821.85	3,160,612.85	28,897,767.74	189,427,955.87
	15	OGORI/MAGONGO	103,544,367.21	(4,284,409.31)	4,401,757.40	2,110,532.01	20,130,623.00	125,902,870.31
	16	OKEHI	150,115,734.45	(4,284,409.31)	6,381,545.06	3,059,790.42	29,347,771.63	184,620,432.25
	17	OKENE	187,744,046.86	(4,284,409.31)	7,981,156.00	3,826,763.65	36,259,383.09	231,526,940.29
	18	OLAMABORO	141,817,442.56	(4,284,409.31)	6,028,777.75	2,890,647.36	27,057,694.37	173,510,152.73
	19	OMALA	134,279,270.28	(4,284,409.31)	5,708,323.76	2,736,997.73	24,083,530.73	162,523,713.18
	20	YAGBA EAST	143,979,842.10	(4,284,409.31)	6,120,703.16	2,934,723.28	26,418,091.14	175,168,950.37
	21	YAGBA WEST	140,879,302.93	(4,284,409.31)	5,988,896.65	2,871,525.38	25,908,144.20	171,363,459.85
KOGI TOTAL			2,994,534,481.04	(89,972,595.51)	127,300,158.05	61,037,225.33	563,343,436.14	3,656,242,705.05

KWARA	1	ASA	121,670,762.93	-	5,172,325.60	2,480,000.09	24,958,598.66	154,281,687.27
	2	BARUTEN	200,080,516.20	-	8,505,589.60	4,078,216.37	29,730,134.15	242,394,456.33
	3	EDU	153,349,156.44	-	6,519,000.52	3,125,696.86	29,270,934.78	192,264,788.61
	4	EKITI	93,386,224.82	-	3,969,926.30	1,903,479.85	20,844,482.64	120,104,113.60
	5	IFELODUN	162,034,845.67	-	6,888,236.42	3,302,736.18	29,533,753.15	201,759,571.42
	6	ILORIN EAST	139,266,889.07	-	5,920,351.59	2,838,659.75	29,434,212.05	177,460,112.46
	7	ILORIN SOUTH	140,767,798.79	-	5,984,156.52	2,869,252.60	29,685,995.84	179,307,203.75
	8	ILORIN WEST	165,996,118.76	-	7,056,633.44	3,383,478.32	38,650,153.78	215,086,384.30
	9	IREPODUN	120,004,310.98	-	5,101,483.34	2,446,033.00	26,233,034.96	153,784,862.28
	10	KAI AMA	159,584,982.89	-	6,784,090.71	3,252,800.93	24,828,080.29	194,449,954.82
	11	MORO	126,507,700.37	-	5,377,947.84	2,578,590.78	23,944,624.38	158,408,863.38
	12	OFFA	112,368,292.35	-	4,776,869.82	2,290,388.98	22,845,879.25	142,281,430.40
	13	OKE-ERO	94,020,441.78	-	3,996,887.39	1,916,407.02	21,003,621.95	120,937,358.13
	14	OSIN	93,621,749.86	-	3,979,938.66	1,908,280.53	21,125,404.61	120,635,373.66
	15	OYUN	106,900,463.75	-	4,544,427.86	2,178,938.91	23,109,042.44	136,732,872.97
	16	PATEGI	129,386,552.95	-	5,500,330.27	2,637,270.08	24,147,212.34	161,671,365.63
KWARA TOTAL			2,118,946,807.61	-	90,078,195.86	43,190,230.26	419,345,165.27	2,671,560,399.00
LAGOS	1	AGEGE	181,569,750.73	-	7,718,681.52	3,700,913.73	215,444,679.50	408,434,025.48
	2	AJEROMI/IFELODUN	233,383,916.68	-	9,921,344.93	4,757,035.46	228,327,894.30	476,390,191.36
	3	ALIMOSHO	376,376,070.96	-	16,000,060.65	7,671,626.82	262,443,648.93	662,491,407.36
	4	AMOWO-ODOFIN	147,104,143.09	-	6,253,519.80	2,998,405.52	207,296,735.51	363,652,803.92
	5	APAPA	123,677,229.51	-	5,257,622.17	2,520,897.65	201,503,352.11	332,959,101.43
	6	BADAGRY	138,266,579.72	-	5,877,827.61	2,818,270.56	202,867,214.47	349,829,892.37
	7	EPE	126,949,844.25	-	5,396,743.75	2,587,602.95	199,437,069.88	334,371,260.82
	8	ETI-OSA	153,151,481.56	-	6,510,597.20	3,121,667.67	205,550,685.94	368,334,432.37
	9	IBEJU-LEKKI	102,264,845.42	-	4,347,363.86	2,084,451.67	195,763,015.14	304,459,676.10
	10	IFAKO/IJAYE	174,371,857.74	-	7,412,693.09	3,554,199.97	213,602,077.37	398,940,828.16
	11	IKEJA	150,735,844.85	-	6,407,906.47	3,072,430.05	207,011,100.86	367,227,282.23
	12	IKORODU	207,254,310.29	-	8,810,553.57	4,224,438.93	219,794,142.38	440,083,445.16
	13	KOSOFE	224,235,772.09	-	9,532,449.67	4,570,569.96	227,252,482.70	465,591,274.42
	14	LAGOS ISLAND	120,709,583.23	-	5,131,465.05	2,460,408.48	201,047,888.40	329,349,345.16
	15	LAGOS MAINLAND	145,655,498.39	-	6,191,936.70	2,968,877.98	207,271,103.11	362,087,416.18
	16	MUSHIN	218,057,224.16	-	9,269,794.45	4,444,633.38	225,391,317.19	457,162,969.19
	17	OJO	211,585,068.56	-	8,994,657.71	4,312,712.24	223,383,368.80	448,275,807.32
	18	OSHODI/SOLO	216,046,049.48	-	9,184,297.73	4,403,639.86	224,730,391.94	454,364,379.01
	19	SOMOLU	167,091,417.96	-	7,103,195.52	3,405,803.67	212,153,501.63	389,753,918.78
	20	SURULERE	191,131,320.92	-	8,125,151.84	3,895,806.03	217,975,505.97	421,127,784.77
LAGOS TOTAL			3,609,617,809.59	-	153,447,863.29	73,574,392.61	4,298,247,176.10	8,134,887,241.58
NASSARAWA	1	AKWANGA	125,057,470.08	(3,018,317.48)	5,316,297.34	2,549,030.92	24,005,003.76	153,909,484.63
	2	AWE	140,962,349.18	(3,018,317.48)	5,992,427.02	2,873,218.10	23,955,807.94	170,765,484.76
	3	DOMA	144,332,932.38	(3,018,317.48)	6,135,713.32	2,941,920.28	25,509,442.06	175,901,690.55
	4	KARU	170,293,191.26	(3,018,317.48)	7,239,305.57	3,471,065.02	29,295,106.96	207,280,351.34
	5	KEANA	121,596,667.02	(3,018,317.48)	5,169,175.72	2,478,489.80	22,040,791.39	148,266,806.44
	6	KEFFI	114,341,518.05	(3,018,317.48)	4,860,753.29	2,330,609.00	22,811,545.17	141,326,108.02
	7	KOKONA	130,645,454.22	(3,018,317.48)	5,553,847.21	2,662,930.11	23,793,450.21	159,637,364.27
	8	LAFIA	204,428,631.59	(3,018,317.48)	8,690,431.61	4,166,843.47	36,492,582.96	250,760,172.15
	9	NASARAWA	189,453,119.93	(3,018,317.48)	8,053,810.12	3,861,599.47	28,396,133.67	226,746,345.71
	10	NASARAWA EGGN	144,928,752.31	(3,018,317.48)	6,161,042.12	2,954,064.80	26,056,688.16	177,082,229.92
	11	OBI	138,724,822.96	(3,018,317.48)	5,897,307.91	2,827,610.88	26,042,032.87	170,473,457.14
	12	TOTO	147,385,167.30	(3,018,317.48)	6,265,466.37	3,004,133.61	24,329,546.80	177,965,996.60
	13	WAMBA	118,315,685.85	(3,018,317.48)	5,029,698.47	2,411,613.97	21,675,328.46	144,414,009.27
NASSARAWA TOTAL			1,890,465,762.14	(39,238,127.24)	80,365,276.08	38,533,129.42	334,403,460.40	2,304,529,500.80





PLATEAU	1	BARKIN LADI	148,905,332.80	-	6,330,089.88	3,035,118.95	27,799,979.44	186,070,521.06
	2	BASSA	150,208,818.86	-	6,385,502.15	3,061,687.75	28,466,192.10	188,122,200.86
	3	BOKKOS	149,554,267.63	-	6,357,676.64	3,048,346.11	27,983,141.94	186,943,432.32
	4	JOS EAST	113,540,480.83	-	4,826,700.53	2,314,281.55	22,646,773.98	143,328,236.90
	5	JOS NORTH	197,544,940.99	-	8,397,800.18	4,026,534.06	42,399,703.33	252,368,978.56
	6	JOS SOUTH	170,826,113.67	-	7,261,960.55	3,481,927.51	35,354,584.97	216,924,586.70
	7	KANAM	149,958,593.54	-	6,374,864.87	3,056,587.43	27,261,526.51	186,651,572.36
	8	KANKE	132,437,628.35	-	5,630,034.03	2,699,459.77	24,705,527.41	165,472,649.56
	9	LANGTANG NORTH	135,838,060.26	-	5,774,589.22	2,768,770.35	25,810,077.19	170,191,497.02
	10	LANGTANG SOUTH	128,862,086.23	-	5,478,034.75	2,626,579.94	23,836,611.85	160,803,312.77
	11	MANGU	178,039,684.55	-	7,568,615.46	3,628,960.83	34,677,280.26	223,914,541.11
	12	MIKANG	119,865,633.41	-	5,095,588.04	2,443,206.36	23,325,458.01	150,729,885.82
	13	PANKSHIN	160,022,940.06	-	6,802,708.63	3,261,727.76	28,743,550.82	198,830,927.27
	14	QUAN-PAN	159,791,493.97	-	6,792,869.66	3,257,010.22	29,044,932.73	198,886,306.59
	15	RIYOM	126,279,425.67	-	5,368,243.69	2,573,937.89	25,287,888.76	159,509,496.02
	16	SHENDAM	160,902,924.13	-	6,840,117.49	3,279,664.37	29,682,179.62	200,704,885.60
	17	WASE	170,960,073.16	-	7,267,655.28	3,484,657.99	27,021,064.66	208,733,451.09
PLATEAU TOTAL			2,553,538,498.12	-	108,553,051.05	52,048,458.85	484,046,473.59	3,198,186,481.60
RIVERS	1	AHOADA	113,749,408.40	-	4,835,582.21	2,318,540.10	31,449,185.07	152,352,715.78
	2	AHOADA WEST	142,121,051.72	-	6,041,684.43	2,896,835.79	36,200,835.33	187,260,407.28
	3	AKUKUTORU	130,923,299.61	-	5,565,658.65	2,668,593.40	30,831,880.88	169,989,432.54
	4	ANDONI	139,757,999.13	-	5,941,229.09	2,848,669.98	33,993,000.16	182,540,898.37
	5	ASARITORU	129,730,388.09	-	5,514,946.98	2,644,278.43	34,515,475.94	172,405,089.44
	6	BONNY	129,708,710.36	-	5,514,025.45	2,643,836.57	34,242,944.85	172,109,517.23
	7	DEGEMA	140,574,561.97	-	5,975,941.86	2,865,313.88	36,220,835.51	185,636,653.22
	8	ELEME	136,190,159.28	-	5,789,557.25	2,775,947.14	32,836,380.97	177,592,044.63
	9	EMOHUA	129,901,812.97	-	5,522,234.40	2,647,772.56	33,469,547.36	171,541,367.29
	10	ETCHE	152,330,783.00	-	6,475,708.62	3,104,939.48	36,202,502.02	198,113,933.11
	11	GONAKA	135,665,839.71	-	5,767,267.98	2,765,260.00	35,017,089.47	179,215,457.17
	12	IKWERRE	129,843,846.65	-	5,519,770.20	2,646,591.04	32,769,828.67	170,780,036.56
	13	KHANA	154,147,214.62	-	6,552,926.64	3,141,963.58	38,775,110.46	202,617,215.30
	14	OBIO/AKPOR	188,769,982.78	-	8,024,769.39	3,847,675.17	48,578,183.69	249,220,611.03
	15	OBUA/ODUAL	152,402,177.85	-	6,478,743.67	3,106,394.71	38,129,760.05	200,117,076.29
	16	OGBA/EGBEMA/NDONI	153,787,160.15	-	6,537,620.43	3,134,624.63	38,188,496.19	201,647,901.40
	17	OGU/BOLO	105,658,648.35	-	4,491,637.25	2,153,627.14	26,158,104.86	138,462,017.60
	18	OKRIKA	130,013,418.11	-	5,526,978.83	2,650,047.39	34,626,166.55	172,816,610.88
	19	OMUMMA	103,048,452.87	-	4,380,675.67	2,100,423.85	27,634,152.10	137,163,704.49
	20	OPOBO/NKORO	111,464,358.07	-	4,738,442.82	2,271,964.20	30,573,545.32	149,048,310.41
	21	OYIGBO	115,122,394.04	-	4,893,948.98	2,346,525.50	28,916,979.28	151,279,847.79
	22	PORT HARCOURT	213,797,233.36	-	9,088,698.68	4,357,802.52	52,964,773.33	280,208,507.89
	23	TAI	126,543,627.59	-	5,379,475.14	2,579,323.08	28,635,942.36	163,138,368.18
RIVERS TOTAL			3,165,252,528.67	-	134,557,524.62	64,516,950.14	800,930,720.41	4,165,257,723.85

SOKOTO	1	BINJI	118,560,374.26	(1,564,740.79)	5,040,100.38	2,416,601.42	23,396,910.63	147,849,245.89
	2	BODINGA	134,961,432.75	(1,564,740.79)	5,737,323.06	2,750,902.16	27,441,715.70	169,326,632.87
	3	DANGE-SHUNI	145,443,378.36	(1,564,740.79)	6,182,919.30	2,964,554.36	28,541,725.21	181,567,836.44
	4	GADA	157,916,939.14	(1,564,740.79)	6,713,180.78	3,218,801.41	31,629,165.69	197,913,346.22
	5	GORONYO	148,553,240.85	(1,564,740.79)	6,315,122.15	3,027,942.30	27,837,696.13	184,169,260.65
	6	GUDU	134,606,051.07	(1,564,740.79)	5,722,215.48	2,743,658.46	22,851,905.92	164,359,090.14
	7	GWADABAWA	153,739,317.72	(1,564,740.79)	6,535,586.61	3,133,649.47	30,657,375.68	192,501,188.68
	8	ILLELA	131,187,408.09	(1,564,740.79)	5,576,886.12	2,673,976.69	26,009,691.83	163,883,221.94
	9	ISA	148,494,374.44	(1,564,740.79)	6,312,619.69	3,026,742.44	25,757,620.69	182,026,616.47
	10	KEBBE	134,069,746.55	(1,564,740.79)	5,699,416.73	2,732,727.03	24,525,138.77	165,462,288.29
	11	KWARE	124,323,830.27	(1,564,740.79)	5,285,109.70	2,534,077.23	25,056,235.31	155,634,511.73
	12	RABAH	148,022,646.33	(1,564,740.79)	6,292,566.14	3,017,127.26	25,933,599.22	181,701,198.15
	13	SABON BIRNI	155,305,626.01	(1,564,740.79)	6,602,171.68	3,165,575.33	29,291,904.11	192,800,536.34
	14	SHAGARI	139,938,596.61	(1,564,740.79)	5,948,906.44	2,852,351.08	26,350,154.54	173,525,267.88
	15	SILAME	125,306,440.71	(1,564,740.79)	5,326,881.29	2,554,105.66	23,359,611.45	154,982,298.32
	16	SOKOTO NORTH	139,245,265.17	(1,564,740.79)	5,919,432.34	2,838,218.99	30,742,893.66	177,181,069.37
	17	SOKOTO SOUTH	138,120,372.51	(1,564,740.79)	5,871,612.22	2,815,290.44	28,562,874.82	173,805,409.19
	18	TAMBUWAL	154,655,661.70	(1,564,740.79)	6,574,541.15	3,152,327.19	30,288,004.67	193,105,793.92
	19	TANGAZA	142,586,287.45	(1,564,740.79)	6,061,461.99	2,906,318.63	23,904,156.39	173,893,483.66
	20	TURETA	129,755,602.04	(1,564,740.79)	5,516,018.85	2,644,792.36	21,290,168.28	157,641,840.74
	21	WAMAKKO	133,758,061.59	(1,564,740.79)	5,686,166.74	2,726,374.00	27,683,844.23	168,289,705.77
	22	WURNO	128,696,039.24	(1,564,740.79)	5,470,975.95	2,623,195.42	26,688,893.10	161,914,362.93
	23	YABO	120,652,508.46	(1,564,740.79)	5,129,038.75	2,459,245.13	23,970,708.69	150,646,760.24
SOKOTO TOTAL			3,187,899,201.29	(35,989,038.17)	135,520,253.56	64,978,554.47	611,771,994.70	3,964,180,965.85
TARABA	1	ARDO KOLA	119,756,359.92	-	5,090,942.73	2,440,979.05	22,890,894.15	150,179,175.84
	2	BALI	204,930,710.34	-	8,711,775.40	4,177,077.28	29,903,253.61	247,722,816.62
	3	DONGA	140,749,701.74	-	5,983,387.20	2,868,883.73	25,602,986.55	175,204,959.23
	4	GASHAKA	168,055,985.61	-	7,144,200.10	3,425,464.33	22,940,319.86	201,565,969.90
	5	GASSOL	181,558,522.23	-	7,718,204.19	3,700,684.87	31,961,547.26	224,938,958.55
	6	IBI	125,774,751.81	-	5,346,789.59	2,563,651.18	22,726,122.61	156,411,315.19
	7	JALINGO	120,973,691.19	-	5,142,692.50	2,465,791.76	25,932,529.63	154,514,705.08
	8	KARIM LAMIDU	187,767,712.96	-	7,982,162.06	3,827,246.03	29,150,890.78	228,728,011.83
	9	KURMI	133,660,432.70	-	5,682,016.46	2,724,384.04	23,155,838.97	165,222,672.17
	10	LAU	123,408,372.13	-	5,246,192.81	2,515,417.56	23,446,588.61	154,616,571.12
	11	SARDAUNA	184,164,538.05	-	7,828,988.09	3,753,802.96	30,794,180.85	226,541,509.95
	12	TAKUM	145,772,185.86	-	6,196,897.19	2,971,256.40	25,674,136.60	180,614,476.04
	13	USSA	125,289,248.92	-	5,326,150.46	2,553,755.24	24,347,745.82	157,516,900.43
	14	WUKARI	179,459,055.16	-	7,628,954.09	3,657,891.69	31,777,465.21	222,523,366.15
	15	YORRO	118,965,793.54	-	5,057,335.09	2,424,865.03	23,033,941.36	149,481,935.02
	16	ZING	129,054,054.54	-	5,486,195.48	2,630,492.81	25,215,167.11	162,385,909.94
TARABA TOTAL			2,389,341,116.68	-	101,572,883.43	48,701,643.96	418,553,608.98	2,958,169,253.06

YOBE	1	BADE	133,369,691.04	-	5,669,656.79	2,718,457.89	26,005,164.45	167,762,970.17
	2	BURSARI	147,586,767.18	-	6,274,036.55	3,008,242.79	24,243,195.20	181,112,241.72
	3	DAMATURU	123,572,910.01	-	5,253,187.46	2,518,771.32	23,029,966.33	154,374,835.11
	4	FIKA	138,356,606.81	-	5,881,654.74	2,820,105.58	25,839,243.48	172,897,610.60
	5	FUNE	194,055,725.39	-	8,249,470.72	3,955,413.81	35,256,853.61	241,517,463.53
	6	GEIDAM	160,822,076.10	-	6,836,680.57	3,278,016.45	27,011,667.41	197,948,440.53
	7	GUJBA	148,064,089.32	-	6,294,327.91	3,017,971.99	25,448,033.20	182,824,422.43
	8	GULAMI	128,637,323.69	-	5,468,479.91	2,621,998.63	23,920,548.74	160,648,350.96
	9	JAKUSKO	169,652,046.86	-	7,212,049.99	3,457,996.65	31,137,450.19	211,459,543.69
	10	KARASUWA	119,647,884.97	-	5,086,331.37	2,438,768.02	24,120,665.41	151,293,649.77
	11	MACHINA	114,603,650.61	-	4,871,896.76	2,335,952.01	21,512,252.06	143,323,751.44
	12	NANGERE	122,872,639.40	-	5,223,418.37	2,504,497.79	23,018,989.22	153,619,544.78
	13	NGURU	133,638,527.89	-	5,681,085.27	2,723,937.56	26,628,733.06	168,672,283.77
	14	POTISKUM	147,053,997.40	-	6,251,388.06	2,997,383.41	29,803,703.03	186,106,471.91
	15	TARMUA	136,391,111.81	-	5,798,099.91	2,780,043.13	22,408,696.59	167,377,951.44
	16	YUNUSARI	142,142,915.02	-	6,042,613.86	2,897,281.43	25,202,801.20	176,285,611.50
	17	YUSUFARI	141,805,133.72	-	6,028,254.49	2,890,396.47	24,355,954.80	175,079,739.49
YOBE TOTAL			2,402,273,097.22	-	102,122,632.71	48,965,234.92	438,943,917.98	2,992,304,882.83
ZAMFARA	1	ANKA	133,476,978.08	-	5,674,217.65	2,720,644.71	25,518,676.69	167,390,517.13
	2	BAKURA	129,239,075.16	-	5,494,060.86	2,634,264.06	28,083,354.03	165,450,754.11
	3	BUKKUYUM	152,523,277.71	-	6,483,891.73	3,108,863.07	29,504,515.74	191,620,548.26
	4	BUNGUDU	168,341,202.22	-	7,156,324.89	3,431,277.87	32,164,538.73	211,093,343.71
	5	GUMMI	146,523,076.12	-	6,228,818.16	2,986,561.71	29,096,811.07	184,835,267.05
	6	GUSAU	203,455,733.45	-	8,649,072.90	4,147,013.01	39,362,589.45	255,614,408.81
	7	KAURA NAMODA	154,515,802.80	-	6,568,595.63	3,149,476.47	33,512,251.53	197,746,126.43
	8	KIYAWA	140,187,904.73	-	5,959,504.74	2,857,432.69	27,607,143.02	176,611,985.18
	9	MARADUN	151,547,089.38	-	6,442,393.15	3,088,965.55	29,459,630.30	190,538,078.38
	10	MARU	200,029,798.83	-	8,503,433.56	4,077,182.61	34,117,601.59	246,728,016.59
	11	SHINKAFI	124,894,599.23	-	5,309,373.57	2,545,711.14	25,137,581.45	157,887,265.39
	12	TALATA MAFARA	144,255,326.45	-	6,132,414.23	2,940,338.45	29,708,253.13	183,036,332.25
	13	TSAFE	152,833,776.11	-	6,497,091.28	3,115,191.92	32,629,542.75	195,075,602.06
	14	ZURMI	168,790,690.56	-	7,175,433.02	3,440,439.73	34,228,924.39	213,635,487.70
ZAMFARA TOTAL			2,170,614,330.82	-	92,274,625.36	44,243,362.98	430,131,413.88	2,737,263,733.05
FCT-ABUJA	1	ABAJI	111,498,195.04	-	4,739,881.25	2,272,653.90	206,446,680.52	324,957,410.70
	2	ABUJA MUNICIPAL	284,628,501.24	-	12,099,794.95	5,801,547.48	247,833,417.54	550,363,261.20
	3	BWARI	160,323,451.16	-	6,815,483.61	3,267,853.04	216,146,304.58	386,553,092.40
	4	GWAGWALADA	137,399,323.15	-	5,840,959.81	2,800,593.38	212,155,120.66	358,195,997.00
	5	KUJE	130,552,720.03	-	5,549,905.00	2,661,039.92	208,683,653.87	347,447,318.82
	6	KWALI	134,291,482.48	-	5,708,842.91	2,737,246.65	208,021,004.47	350,758,576.51
			958,693,673.10	-	40,754,867.54	19,540,934.36	1,299,286,181.64	2,318,275,656.64
			105,512,096,947.19	(774,468,886.32)	4,485,407,231.88	2,150,640,000.00	26,815,086,553.24	138,188,761,845.99

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

	1	2	3	4	5	6	7	8(3+4+5+6+7)	
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	Deduction	Distribution of ₦25.027 Billion Being FOREX Distribution for the Month	Distribution of Additional ₦12 Billion Funds from NNPC	Value Added Tax	Total Net Amount	S/n
			?	?	?	?	?	?	
1	ABIA	17	2,190,026,928.59	-	93,099,871.08	44,639,047.56	474,863,822.56	2,802,629,669.79	1
2	ADAMAWA	21	2,762,404,650.34	-	117,432,125.36	56,305,751.75	562,851,760.91	3,498,994,288.36	2
3	AKWA IBOM	31	3,679,360,667.75	-	156,412,690.35	74,995,952.65	784,214,052.82	4,694,983,363.56	3
4	ANAMBRA	21	2,777,332,977.93	-	118,066,741.02	56,610,034.00	629,363,164.86	3,581,372,917.82	4
5	BAUCHI	20	3,152,822,529.52	-	134,029,114.99	64,263,591.01	617,506,441.49	3,968,621,677.01	5
6	BAYELSA	8	1,283,314,173.33	-	54,554,755.71	26,157,633.80	254,170,258.78	1,618,196,821.62	6
7	BENUE	23	3,430,758,870.47	(139,538,498.52)	145,844,420.63	69,928,733.01	646,424,170.01	4,153,417,695.61	7
8	BORNO	27	3,724,776,016.90	-	158,343,334.71	75,921,648.08	707,803,008.61	4,666,844,008.30	8
9	CROSS RIVER	18	2,401,245,782.90	(38,551,266.10)	102,078,960.72	48,944,295.30	487,995,562.85	3,001,713,335.67	9
10	DELTA	25	3,076,852,079.39	-	130,799,547.80	62,715,094.74	728,657,581.91	3,999,024,303.84	10
11	EBONYI	13	1,776,286,876.23	(48,524,499.27)	75,511,436.42	36,205,835.33	378,448,834.86	2,217,928,483.57	11
12	EDO	18	2,354,208,295.13	-	100,079,357.89	47,985,536.01	512,340,230.85	3,014,613,419.88	12
13	EKITI	16	1,869,326,760.16	-	79,466,639.48	38,102,255.76	422,128,994.30	2,409,024,649.70	13
14	ENUGU	17	2,391,910,627.87	-	101,682,115.50	48,754,017.99	507,262,524.11	3,049,609,285.47	14
15	GOMBE	11	1,638,938,832.79	(53,983,557.43)	69,672,656.56	33,406,287.18	326,760,285.51	2,014,794,504.60	15
16	IMO	27	3,205,692,317.42	-	136,276,653.77	65,341,229.35	703,525,563.13	4,110,835,763.66	16
17	JIGAWA	27	3,367,881,605.59	-	143,171,455.66	68,647,113.51	732,527,423.94	4,312,227,598.70	17
18	KADUNA	23	3,787,501,770.32	-	161,009,858.80	77,200,179.34	792,853,755.36	4,818,565,563.83	18
19	KANO	44	6,030,027,428.95	-	256,341,494.68	122,909,302.01	1,385,245,637.20	7,794,523,862.84	19
20	KATSINA	34	4,590,762,521.36	-	195,157,143.20	93,572,943.72	924,583,383.88	5,804,075,992.15	20
21	KEBBI	21	2,897,263,919.46	-	123,165,105.36	59,054,571.52	564,138,115.90	3,643,621,712.24	21
22	KOGI	21	2,994,534,481.04	(89,972,595.51)	127,300,158.05	61,037,225.33	563,343,436.14	3,656,242,705.05	22
23	KWARA	16	2,118,946,807.61	-	90,078,195.86	43,190,230.26	419,345,165.27	2,671,560,399.00	23
24	LAGOS	20	3,609,617,809.59	-	153,447,863.29	73,574,392.61	4,298,247,176.10	8,134,887,241.58	24
25	NASSARAWA	13	1,890,465,762.14	(39,238,127.24)	80,365,276.08	38,533,129.42	334,403,460.40	2,304,529,500.80	25
26	NIGER	25	3,499,106,300.61	-	148,749,926.88	71,321,850.22	668,101,037.80	4,387,279,115.50	26
27	OGUN	20	2,496,249,783.36	(115,776,950.40)	106,117,660.01	50,880,750.07	604,915,698.82	3,142,386,941.86	27
28	ONDO	18	2,384,076,441.98	(47,177,126.82)	101,349,077.72	48,594,334.75	535,560,166.76	3,022,402,894.39	28
29	OSUN	30	3,229,291,817.79	(82,028,645.40)	137,279,888.21	65,822,255.04	720,882,515.01	4,071,247,830.65	29
30	OYO	33	4,073,499,664.80	(83,688,581.46)	173,167,867.80	83,029,639.00	1,042,959,011.92	5,288,967,602.06	30
31	PLATEAU	17	2,553,538,498.12	-	108,553,051.05	52,048,458.85	484,046,473.59	3,198,186,481.60	31
32	RIVERS	23	3,165,252,528.67	-	134,557,524.62	64,516,950.14	800,930,720.41	4,165,257,723.85	32
33	SOKOTO	23	3,187,899,201.29	(35,989,038.17)	135,520,253.56	64,978,554.47	611,771,994.70	3,964,180,965.85	33
34	TARABA	16	2,389,341,116.68	-	101,572,883.43	48,701,643.96	418,553,608.98	2,958,169,253.06	34
35	YOBE	17	2,402,273,097.22	-	102,122,632.71	48,965,234.92	438,943,917.98	2,992,304,882.83	35
36	ZAMFARA	14	2,170,614,330.82	-	92,274,625.36	44,243,362.98	430,131,413.88	2,737,263,733.05	36
37	FCT, ABUJA	6	958,693,673.10	-	40,754,867.54	19,540,934.36	1,299,286,181.64	2,318,275,656.64	37
<b>Total LGCs</b>			<b>105,512,096,947.19</b>	<b>(774,468,886.32)</b>	<b>4,485,407,231.88</b>	<b>2,150,640,000.00</b>	<b>26,815,086,553.24</b>	<b>138,188,761,845.99</b>	

# Methodology

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

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

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

These are

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

**The Vertical Allocation Formula:** This formula shows the percentage allocated to the three tiers of government i.e. federal, states and local governments. This formula is applied vertically to the total volume of disbursable 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 disbursable revenue from the share of the States 26.72% from the Federation account is divided equally across all 36 States. The remaining 60% of the 26.72% of the State's share of the Federation account is disbursed as follows:

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

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

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

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

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

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

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

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

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

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

# Acknowledgements/Contacts

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