



NATIONAL BUREAU OF STATISTICS

Federation Account Allocation Committee (FAAC)

(JULY 2019 Disbursement)



Report Date: August 2019

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

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Executive Summary

The Federation Account Allocation Committee (FAAC) disbursed the sum of N762.6bn to the three tiers of government in July 2019 from the revenue generated in June 2019.

The amount disbursed comprised of N652.95bn from the Statutory Account, N108.63bn from Valued Added Tax (VAT) and N1.02bn exchange gain differences.

Federal Government received a total of N309.43bn from the N762.60bn. States received a total of N201.16bn and Local Governments received N151.38bn. The sum of N38.70bn was shared among the oil producing states as 13% derivation fund.

Revenue generating agencies such as Nigeria Customs Service (NCS), Federal Inland Revenue Service (FIRS) and Department of Petroleum Resources (DPR) received N4.90bn, N13.92bn and N4.10bn respectively as cost of revenue collections.

Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that the sum of N250.71bn was disbursed to the FGN consolidated revenue account; N5.58bn shared as share of derivation and ecology; N2.79bn as stabilization fund; N9.37bn for the development of natural resources; and N6.58 bn to the Federal Capital Territory (FCT) Abuja.

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

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



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

BENEFICIARIES



FGN

Statutory		N293,304,623,517.58
Exchange Gain Difference		N485,756,936.55
VAT		N15,642,853,458.30
Total		N309,433,233,912.42



State

Statutory		N148,768,024,684.69
Exchange Gain Difference		N246,382,409.73
VAT		N52,142,844,860.99
Total		N201,157,251,955.41



LGCs

Statutory		N114,693,911,246.43
Exchange Gain Difference		N189,950,510.49
VAT		N36,499,991,402.69
Total		N151,383,853,159.62



**13%
Derivation
Fund**

Statutory		N38,609,634,261.77
Exchange Gain Difference		N95,268,627.49
VAT		-----
Total		N38,704,902,889.26



**Cost of
Collection
- NCS**

Statutory		N4,555,125,013.06
Exchange Gain Difference		-----
VAT		N343,544,401.16
Total		N4,898,669,414.22



**Transfer
to
Excess ECA**

Statutory		N35,000,000,000.00
Exchange Gain Difference		-----
VAT		-----
Total		N35,000,000,000.00

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

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

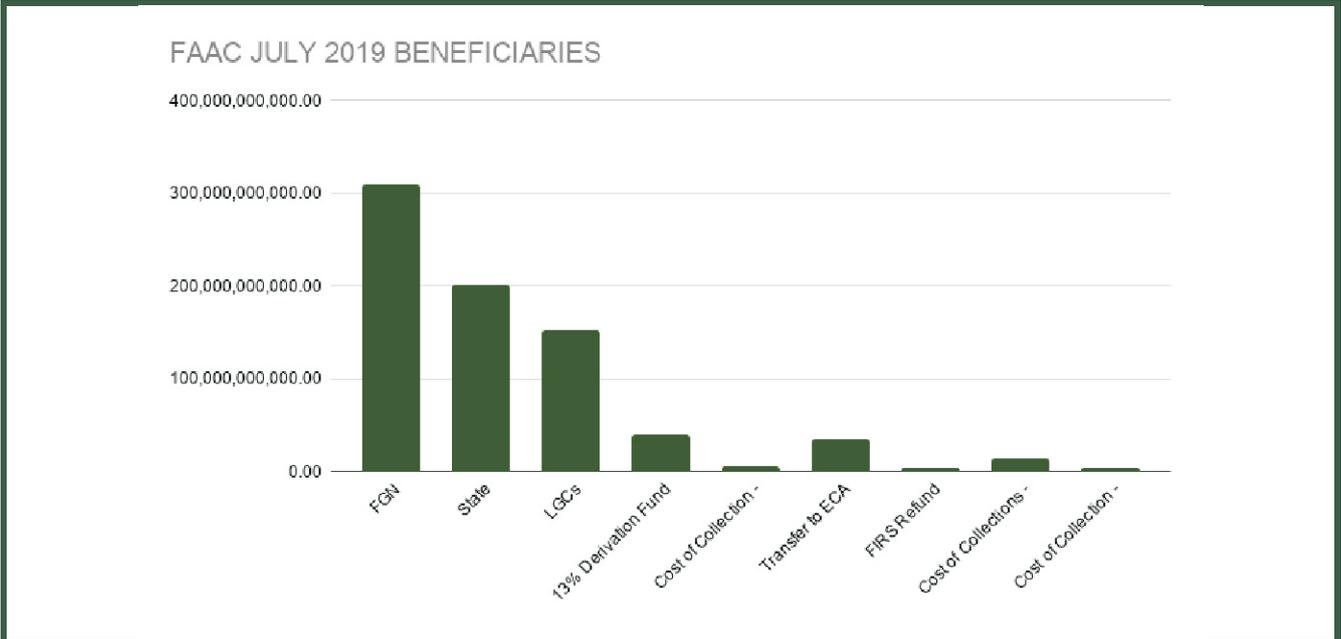


<p>FIRS Refund</p>	Statutory		N4,000,000,000.00
	Exchange Gain Difference		----
	VAT		----
	Total		N4,000,000,000.00

<p>Cost of Collections - FIRS</p>	Statutory		N9,922,726,687.93
	Exchange Gain Difference		----
	VAT		N4,001,692,670.59
	Total		N13,924,419,358.52

<p>Cost of Collections - DPR</p>	Statutory		N4,095,372,113.96
	Exchange Gain Difference		----
	VAT		----
	Total		N4,095,372,113.96

TOTAL(ALL BENEFICIARIES)		
STATUTORY		N652,949,417,525.42
EXCHANGE GAIN DIFFERENCE		N1,017,358,484.26
VAT		N108,630,926,793.73
TOTAL		N762,597,702,803.41



Federation Account Allocation Committee (FAAC) July 2019 Disbursement

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



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

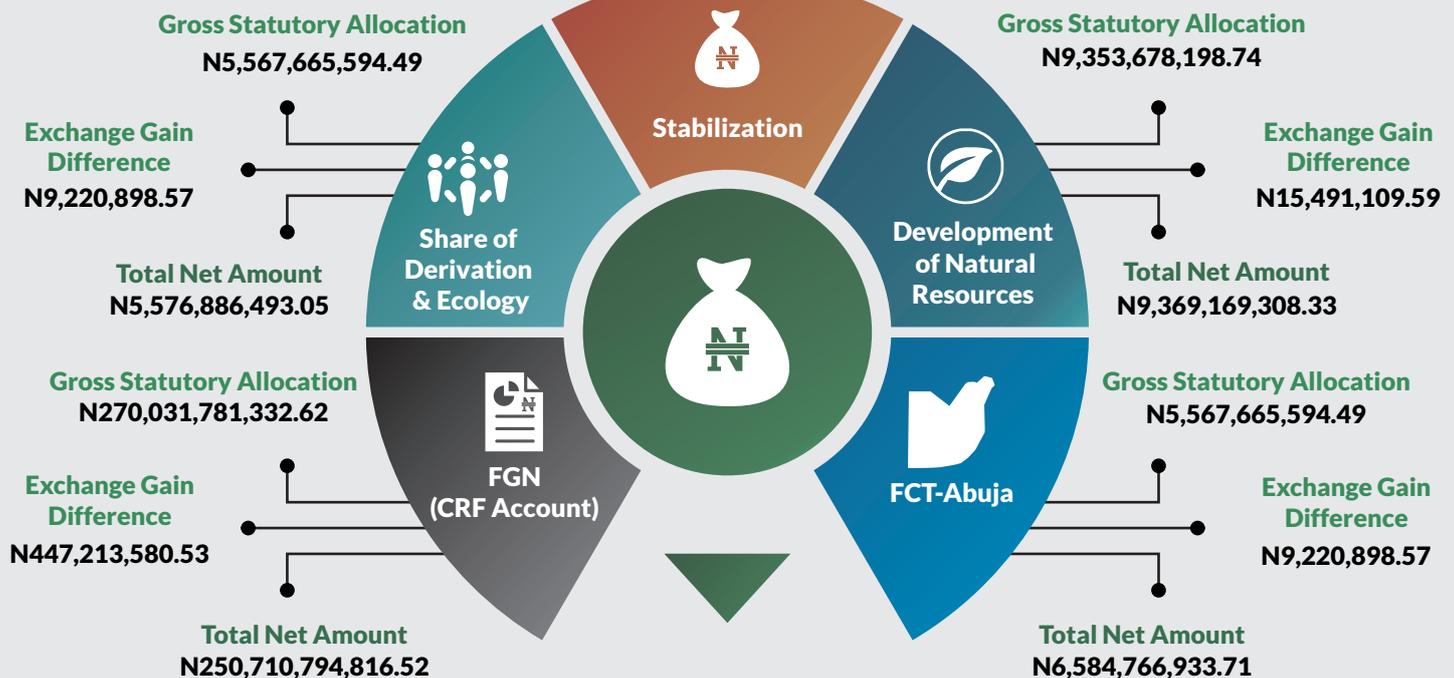
FG

BENEFICIARIES

Exchange Gain Difference
N4,610,449.28

Gross Statutory Allocation
N2,783,832,797.24

Total Net Amount
N2,788,443,246.53



SUB-TOTAL	Gross Statutory Allocation	Exchange Gain Difference	Total Net Amount
	N293,304,623,517.58	N485,756,936.54	N275,030,060,798.15

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

F.C.T ABUJA



Local Government Councils

Total Allocation

ABAJI	▶		N437,638,434.32
ABUJA MUNICIPAL	▶		N682,481,009.49
BWARI	▶		N504,003,306.63
GWAGWALADA	▶		N473,610,323.67
KUJE	▶		N461,430,324.16
KWALI	▶		N464,599,188.92

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

FCT Abuja

Gross Statutory Allocation	◀ ▶	N1,042,120,574.20
Deduction	◀ ▶	N 0.00
Value Added Tax	◀ ▶	N1,979,916,103.29

Dist. Exchange Gain

◀ ▶ **N1,725,909.71**



Total Allocation
N3,023,762,587.20

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

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



ABIA STATE

 **17**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation
 **N3,673,578,709.00**

13% Share of Derivation (Net)
 **N521,109,993.96**

Gross Total
 **N4,194,688,702.95**

DEDUCTIONS

External Debt
 **N42,102,357.90**

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

Other Deductions (see Note)
 **N403,803,113.36**

Net Statutory Allocation
N3,748,783,231.69

Gross VAT Allocation
N1,065,830,616.83

Distribution of Exchange Gain
N7,405,188.77

Deductions

Total Gross Amount
N5,267,924,508.55

Total Net Amount
N4,822,019,037.29

Net VAT Allocation
N1,065,830,616.83

LGAs

Gross Statutory Allocation  **N2,380,606,219.02**

Deduction  **N 0.00**

Value Added Tax  **N634,132,351.07**

Exchange Gain Difference =N3,942,644.92

Total Allocation
N3,018,681,215.01



Total Allocation

ABA NORTH	▶		N154,831,738.39
ABA SOUTH	▶		N261,230,237.25
AROCHUKWU	▶		N180,979,923.22
BENDE	▶		N185,402,678.97
IKWUANO	▶		N168,047,493.84
ISIALA NGWA NORTH	▶		N173,633,250.01
ISIALA NGWA SOUTH	▶		N168,065,492.36
ISUIKWUATO	▶		N163,152,624.63
NNEOCHI	▶		N177,270,565.82
OBIOMA NGWA	▶		N180,714,858.84
OHAFIA	▶		N199,011,166.56
OSISIOMA	▶		N191,231,525.58
UGWUNAGBO	▶		N145,106,173.73
UKWA EAST	▶		N136,941,344.56
UKWA WEST	▶		N143,726,726.83
UMUAHIA NORTH	▶		N209,281,282.57
UMUAHIA SOUTH	▶		N180,054,131.84

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

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



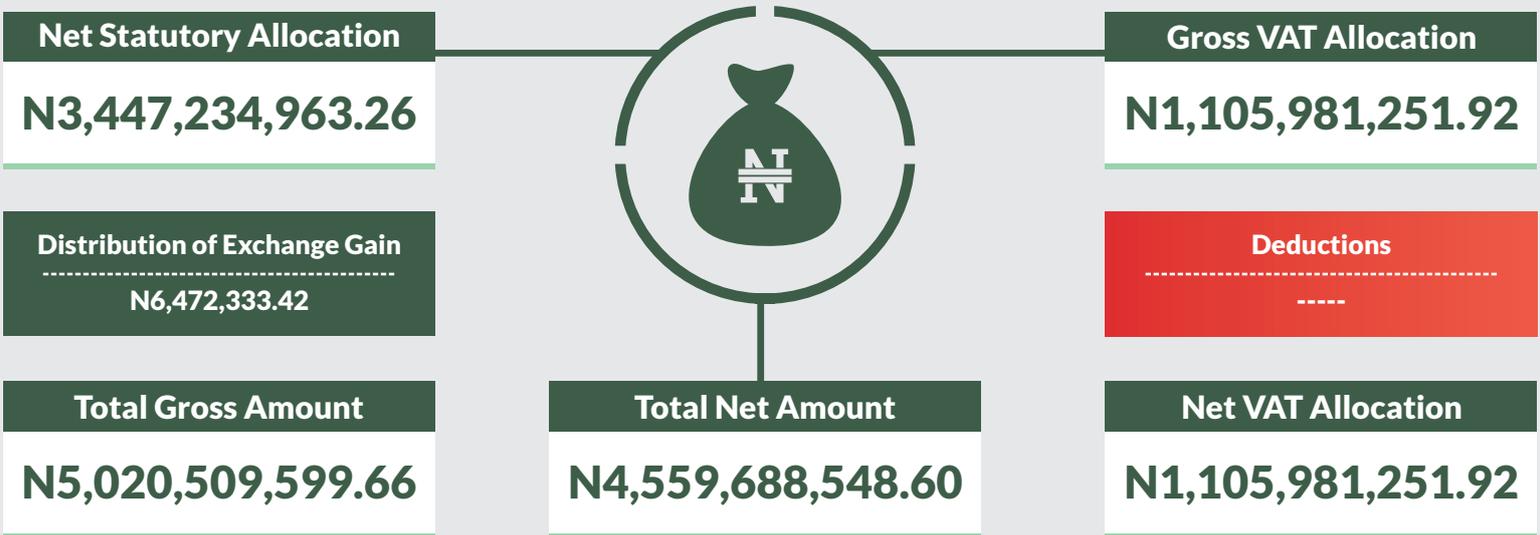
ADAMAWA STATE

 **21**
No. of LGCs

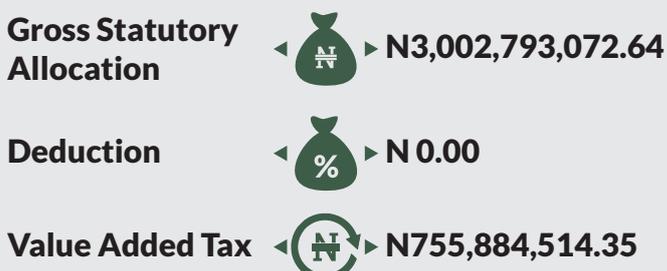
BENEFICIARIES



DEDUCTIONS



LGAs



Exchange Gain Difference =N4,973,080.71





Total Allocation

DEMSA	▶		N186,947,883.86
FUFORE	▶		N222,011,723.22
GANYE	▶		N191,664,213.25
GIREI	▶		N 169,747,382.86
GOMBI	▶		N 169,616,305.11
GUYUK	▶		N181,332,392.95
HONG	▶		N193,436,972.69
JADA	▶		N200,575,533.54
YOLA-NORTH	▶		N181,598,569.67
LAMURDE	▶		N160,067,450.34
MADAGALI	▶		N163,851,579.58
MAIHA	▶		N159,301,405.92
MAYO-BELWA	▶		N182,745,163.59
MICHIKA	▶		N178,435,988.69
MUBI NORTH	▶		N171,602,938.18
MUBI SOUTH	▶		N160,600,231.62
NUMAN	▶		N151,339,840.10
SHELLENG	▶		N171,851,072.59



Total Allocation

SONG	▶		N210,448,865.68
TOUNGO	▶		N174,928,913.88
YOLA-SOUTH	▶		N181,546,240.36

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

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



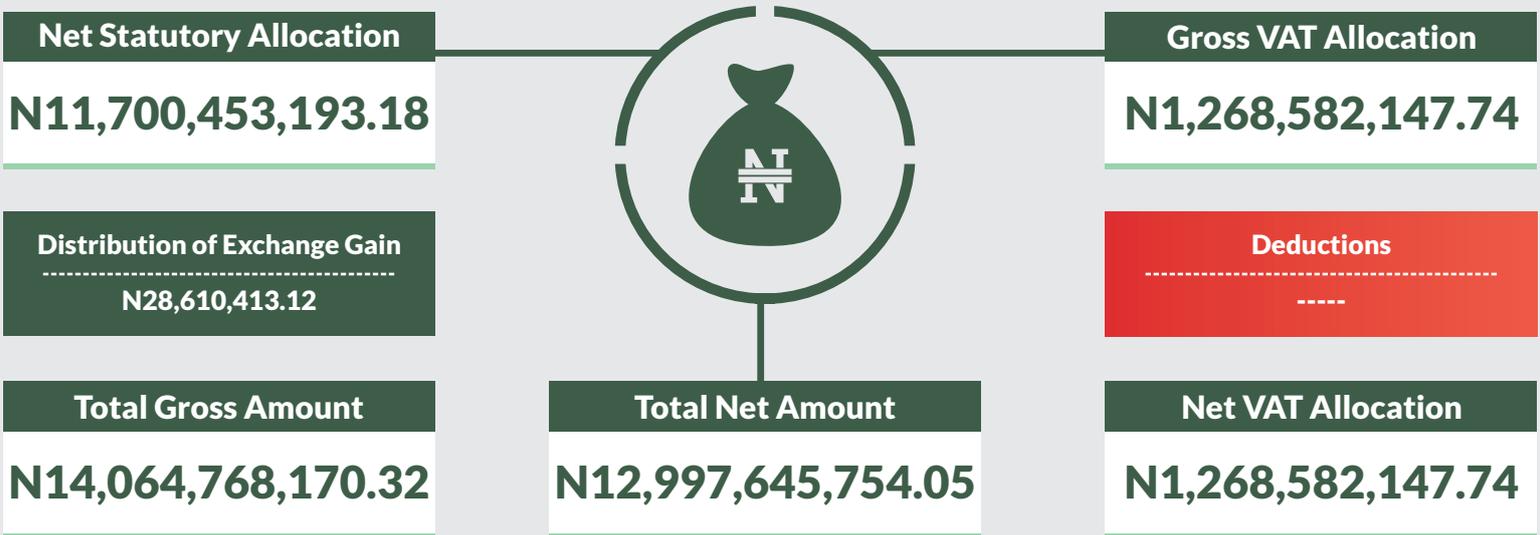
AKWA IBOM STATE

 **31**
No. of LGCs

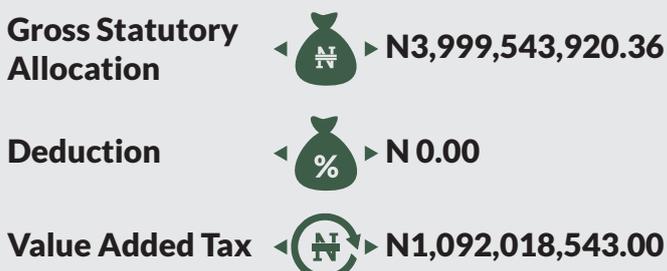
BENEFICIARIES



DEDUCTIONS



LGAs



Exchange Gain Difference = N6,623,851.27





Total Allocation

ABAK	▶		N172,692,590.39
EASTERN OBOLO	▶		N136,631,743.24
EKET	▶		N179,524,466.96
EKPE ATAI	▶		N139,025,436.02
ESSIEN UDIM	▶		N185,347,014.23
ETIM EKPO	▶		N159,912,926.68
ETINAN	▶		N181,859,659.17
IBENO	▶		N146,035,998.71
IBESIKPO ASUTAN	▶		N169,294,613.50
IBIONO IBOM	▶		N185,123,258.03
IKA	▶		N142,600,413.22
IKONO	▶		N167,608,764.22
IKOT ABASI	▶		N167,655,277.66
IKOT EKPENE	▶		N172,658,183.07
INI	▶		N157,463,361.46
ITU	▶		N162,259,051.70
MBO	▶		N152,005,910.79
MKPAT ENIN	▶		N186,530,278.90



Total Allocation

NSIT IBOM	▶		N156,715,303.50
NSIT UBIUM	▶		N164,660,670.49
OBAT AKARA	▶		N171,419,766.01
OKOBO	▶		N149,068,374.10
ONNA	▶		N155,688,087.07
ORON	▶		N155,809,545.61
ORUK ANAM	▶		N184,508,329.22
UDUNG UKO	▶		N138,010,707.79
UKANAFUN	▶		N168,412,950.21
UQUO	▶		N138,864,730.63
URUAN	▶		N176,151,907.19
URUE OFFONG/ORUK	▶		N148,037,400.67
UYO	▶		N226,609,594.19

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

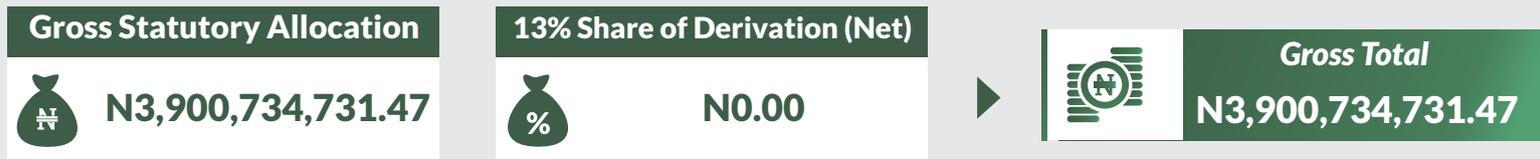
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of June, 2019 Shared in July, 2019.



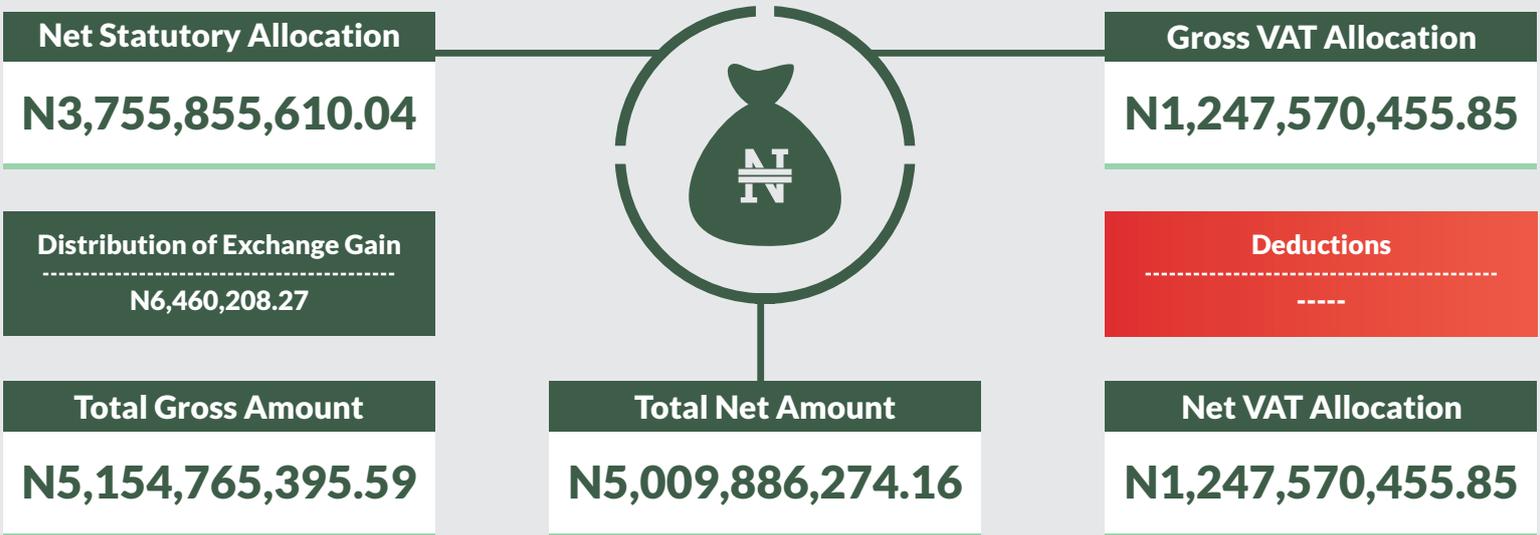
ANAMBRA STATE

 **21**
No. of LGCs

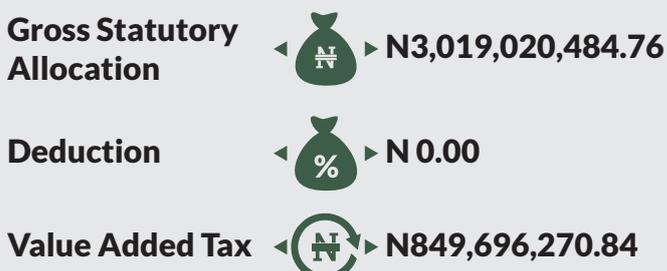
BENEFICIARIES



DEDUCTIONS



LGAs



Exchange Gain Difference =N4,999,955.76





Total Allocation

AGUATA	▶		N252,992,287.93
ANAMBRA EAST	▶		N167,850,974.76
ANAMBRA WEST	▶		N172,714,015.14
ANIOCHA	▶		N210,031,057.23
AWKA NORTH	▶		N157,373,448.76
AWKA SOUTH	▶		N182,056,823.64
AYAMELUM	▶		N169,233,749.53
DUNUKOFIA	▶		N150,410,139.02
EKWUSIGWO	▶		N168,308,254.15
IDEMILI NORTH	▶		N265,903,899.25
IDEMILI SOUTH	▶		N185,218,250.94
IHIALA	▶		N224,683,110.88
NJIKOKA	▶		N165,931,766.52
NNEWI NORTH	▶		N165,544,539.56
NNEWI SOUTH	▶		N197,192,054.57
OGBARU	▶		N189,420,602.21
ONISHA NORTH	▶		N157,953,439.65
ONISHA SOUTH	▶		N163,331,413.87



Total Allocation

ORUMBA NORTH	▶		N176,337,317.09
ORUMBA SOUTH	▶		N179,146,679.61
OYI	▶		N172,082,887.04

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

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



BAUCHI STATE

 **20**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation
 **N4,692,714,571.91**

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

Gross Total
 **N4,692,714,571.91**

DEDUCTIONS

External Debt
 **N131,623,955.68**

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

Other Deductions (see Note)
 **N743,983,685.65**

Net Statutory Allocation
N3,615,851,930.58

Gross VAT Allocation
N1,253,912,764.16

Distribution of Exchange Gain

N7,771,846.99

Deductions

Total Gross Amount
N5,954,399,183.05

Total Net Amount
N4,877,536,541.72

Net VAT Allocation
N1,253,912,764.16

LGAs

Gross Statutory Allocation  **N3,427,185,676.71**

Deduction  **N 0.00**

Value Added Tax  **N837,827,493.63**

Exchange Gain Difference = N5,675,939.22

Total Allocation
 **N4,270,689,109.55**



Total Allocation

ALKALERI	▶		N275,519,180.17
BAUCHI	▶		N335,304,325.97
BOGORO	▶		N149,681,825.98
DAMBAN	▶		N176,607,327.86
DARAZO	▶		N222,369,873.88
DASS	▶		N149,264,794.38
GAMAWA	▶		N 235,191,033.75
GANJUWA	▶		N234,171,703.07
GIADE	▶		N170,245,988.28
I/GADAU	▶		N195,464,179.78
JAMA'ARE	▶		N151,909,474.37
KATAGUM	▶		N231,108,851.29
KIRFI	▶		N186,792,297.35
MISAU	▶		N221,265,565.86
NINGI	▶		N280,746,540.16
SHIRA	▶		N212,006,063.26
TAFAWA BALEWA	▶		N208,117,146.29
TORO	▶		N286,250,691.38



Total Allocation

WARJI



N163,550,395.70

ZAKI



N185,121,850.75

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

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



BAYELSA STATE

8
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation
 N3,471,274,962.41

13% Share of Derivation (Net)
 N7,166,698,147.28

Gross Total
 N10,637,973,109.68

DEDUCTIONS

External Debt
 N33,286,734.18

Contractual Obligation (ISPO)
 N0.00

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

Net Statutory Allocation
N9,512,748,362.77

Gross VAT Allocation
N928,349,008.15

Distribution of Exchange Gain
N23,019,730.89

Deductions

Total Gross Amount
N11,589,341,848.72

Total Net Amount
N10,464,117,101.81

Net VAT Allocation
N928,349,008.15

LGAs

Gross Statutory Allocation **N1,394,990,016.84**

Deduction **N 0.00**

Value Added Tax **N328,214,641.03**

Exchange Gain Difference =N2,310,315.02

Total Allocation
 N1,725,514,972.88



Total Allocation

BRASS	▶		N205,125,718.07
EKERMOR	▶		N236,401,641.36
KOLOKUMA/OPOKUMA	▶		N157,453,880.09
NEMBE	▶		N191,255,387.06
OGBIA	▶		N203,063,328.12
SAGBAMA	▶		N200,855,197.51
SOUTHERN IJAW	▶		N272,957,113.85
YENAGOA	▶		N258,402,706.84

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

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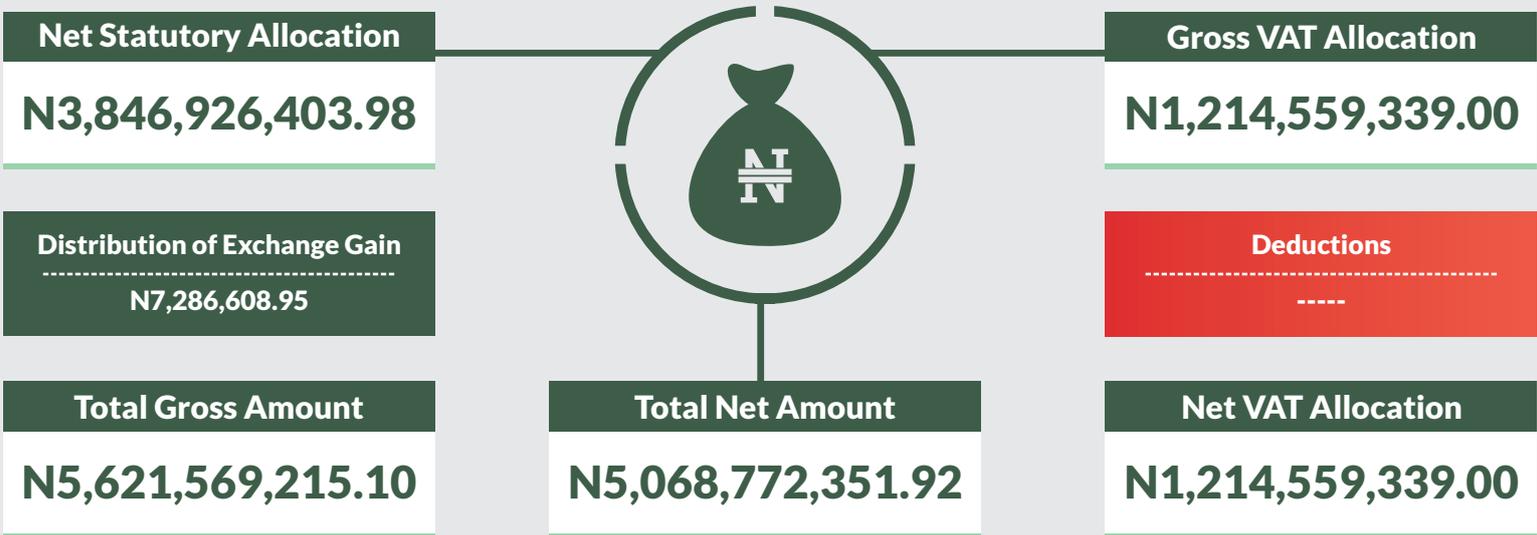
BENUE STATE

 **23**
No. of LGCs

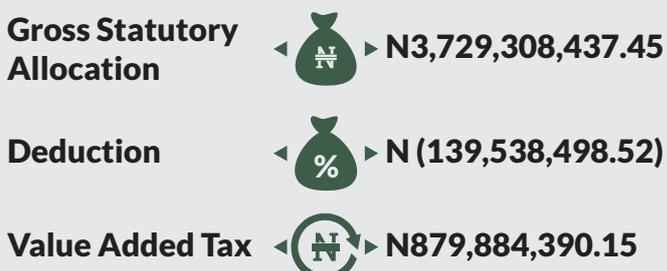
BENEFICIARIES



DEDUCTIONS



LGAs



Exchange Gain Difference = N6,176,300.33





Total Allocation

ADO	▶		N196,287,823.06
AGATU	▶		N171,982,861.46
APA	▶		N165,915,145.13
BURUKU	▶		N200,344,445.37
GBOKO	▶		N262,098,500.40
GUMA	▶		N209,449,456.64
GWER EAST	▶		N198,183,218.88
GWER WEST	▶		N 171,372,042.26
KATSINA ALA	▶		N217,299,727.28
KONSHISHA	▶		N207,573,345.62
KWANDE	▶		N234,314,836.61
LOGO	▶		N182,364,594.88
MAKURDI	▶		N222,851,135.92
OBI	▶		N159,829,337.78
OGBADIBO	▶		N168,947,491.80
OHIMINI	▶		N152,076,455.50
OJU	▶		N193,932,454.90
OKPOKWU	▶		N184,195,579.76

*Total Allocation***OTUKPO****N 216,958,690.22****TARKA****N147,875,699.01****UKUM****N204,108,709.25****USHONGO****N197,422,690.99****VANDEIKYA****N 210,446,386.69**

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

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



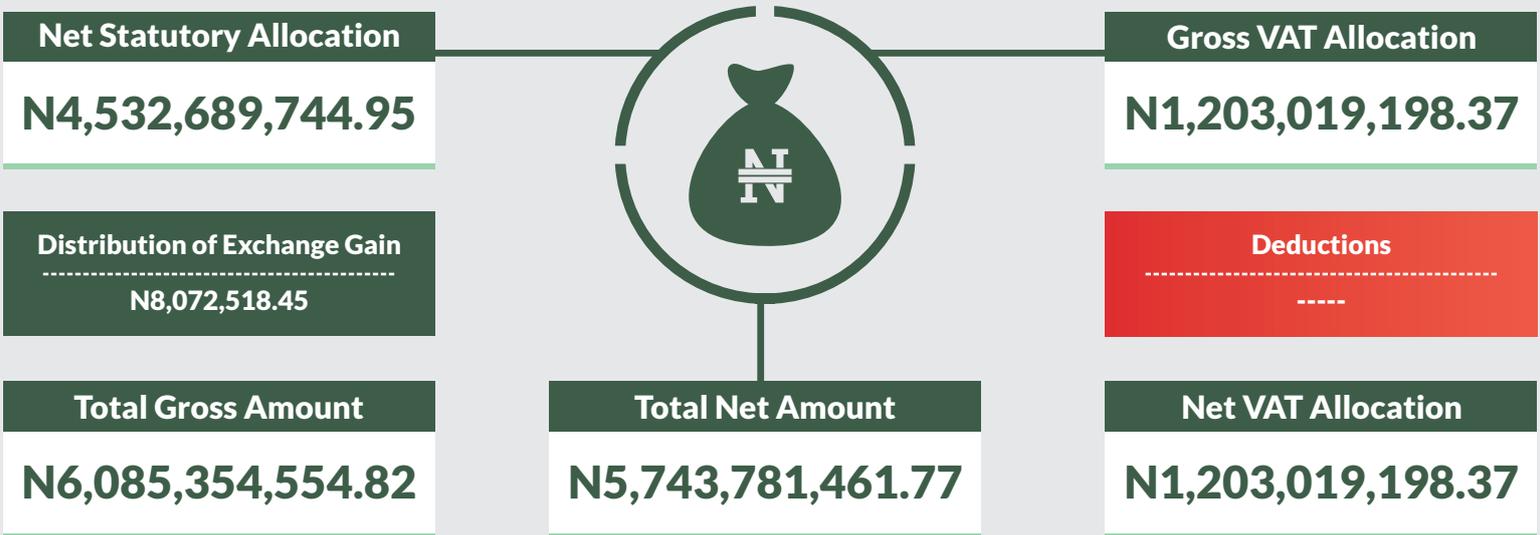
BORNO STATE

27
No. of LGCs

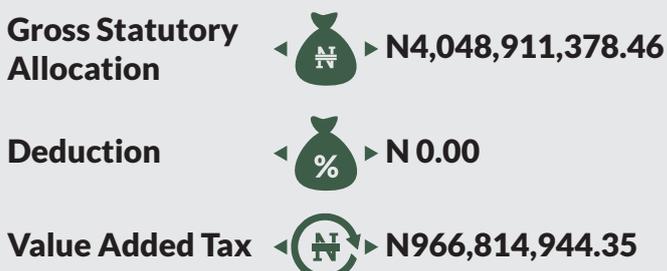
BENEFICIARIES



DEDUCTIONS



LGAs



Exchange Gain Difference =N6,705,611.27





Total Allocation

ABADAN	▶		N178,251,572.73
ASKIRA UBA	▶		N176,373,029.65
BAMA	▶		N243,826,234.48
BAYO	▶		N144,545,642.31
BIU	▶		N196,151,877.08
CHIBOK	▶		N143,204,670.27
DAMBOA	▶		N 233,421,123.14
DIKWA	▶		N158,810,199.02
GUBIO	▶		N186,260,553.43
GUZAMALA	▶		N159,567,614.27
GWOZA	▶		N230,257,210.71
HAWUL	▶		N164,114,096.27
JERE	▶		N191,355,772.72
KAGA	▶		N164,345,245.21
KALA BALGE	▶		N151,415,031.36
KONDUGA	▶		N216,079,703.00
KUKAWA	▶		N225,289,809.07
KWAYA KUSAR	▶		N131,520,980.35

*Total Allocation***MAFA****N171,071,509.18****MAGUMERI****N199,470,361.28****MAIDUGURI METRO****N304,447,643.64****MARTE****N183,690,785.56****MOBBAR****N172,393,368.57****MONGUNO****N168,526,708.16****NGALA****N198,039,911.33****NGANZAI****N166,941,541.16****SHANI****N163,059,740.16**

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

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



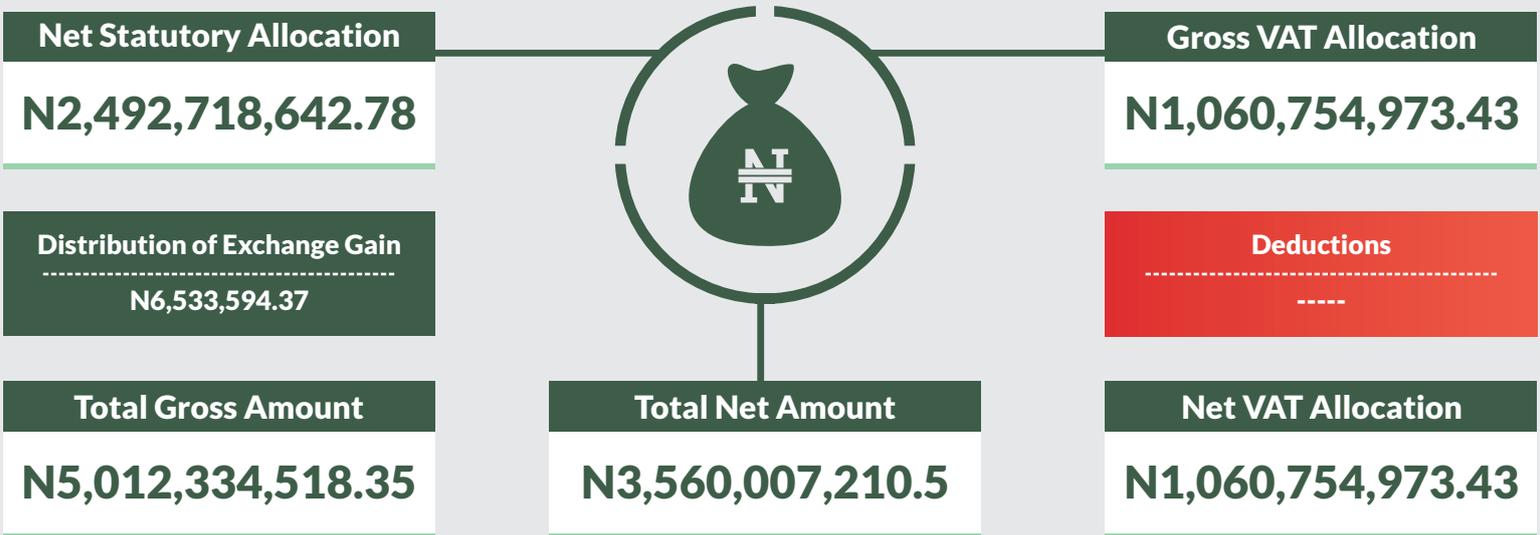
CROSS RIVER STATE

 **18**
No. of LGCs

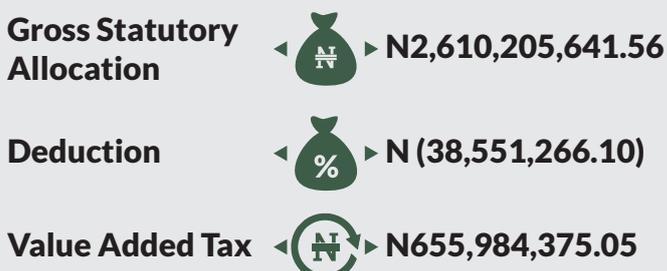
BENEFICIARIES



DEDUCTIONS



LGAs



Exchange Gain Difference = N4,322,896.38





Total Allocation

ABI	▶		N172,367,341.36
AKAMKPA	▶		N208,099,761.92
AKPABUYO	▶		N210,147,596.55
BAKASSI	▶		N132,912,929.29
BEKWARA	▶		N159,371,386.76
BIASE	▶		N183,458,028.30
BOKI	▶		N206,209,807.20
CALABAR MUNICIPAL	▶		N170,820,627.07
CALABAR SOUTH	▶		N180,530,585.85
ETUNG	▶		N141,087,904.49
IKOM	▶		N187,933,877.44
OBANLIKU	▶		N162,509,729.17
OBUBRA	▶		N181,328,954.53
OBUDU	▶		N172,698,430.96
ODUKPANI	▶		N193,525,768.84
OGAJA	▶		N182,619,277.29
YAKURR	▶		N185,112,515.66
YALA	▶		N201,227,124.22

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

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



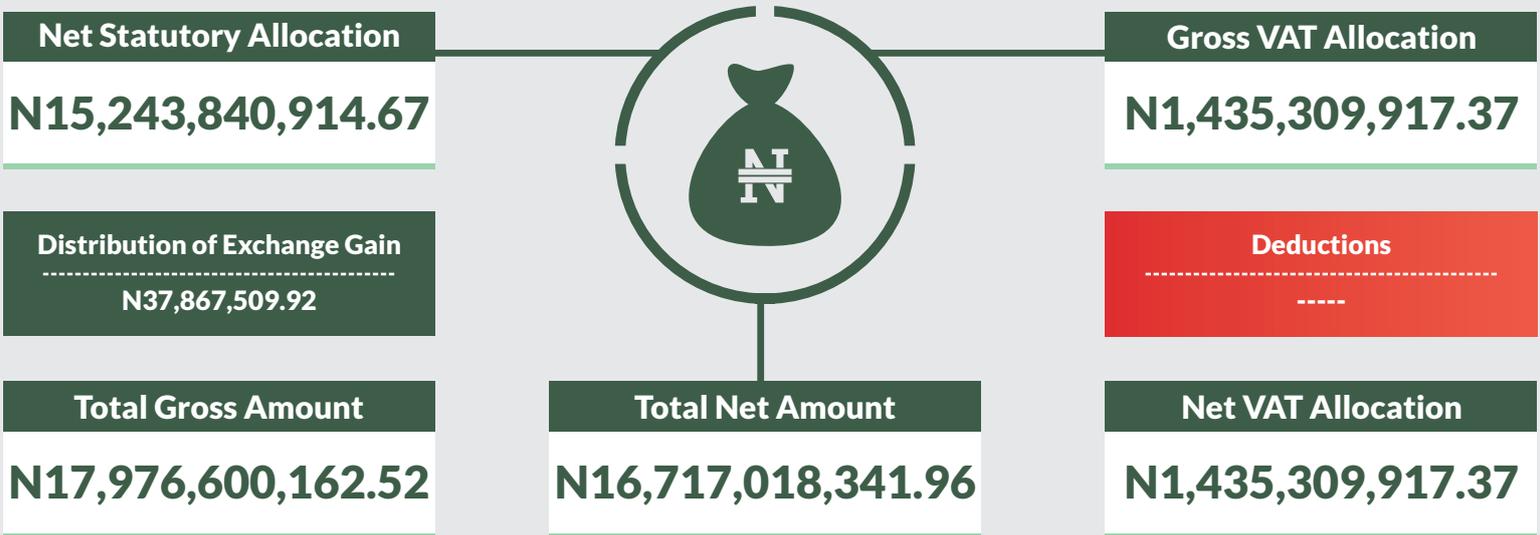
DELTA STATE

 **25**
No. of LGCs

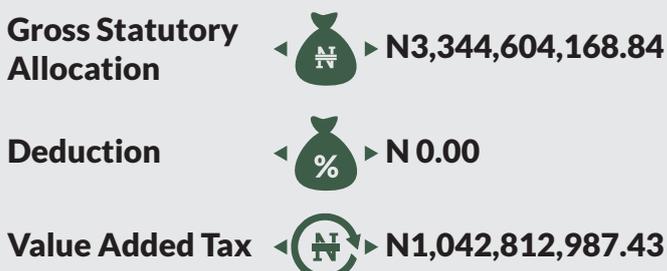
BENEFICIARIES



DEDUCTIONS



LGAs



Exchange Gain Difference = N5,539,171.72





Total Allocation

ANIOCHA NORTH



N151,374,133.15

ANIOCHA SOUTH



N164,463,996.71

BOMADI



N142,158,607.92

BURUTU



N198,338,998.26

ETHIOPE EAST



N183,846,598.37

ETHIOPE WEST



N187,455,106.27

IKA NORTH EAST



N194,480,349.07

IKA SOUTH



N183,836,932.69

ISOKO NORTH



N173,992,453.08

ISOKO SOUTH



N196,350,535.41

NDOKWA EAST



N162,710,118.25

NDOKWA WEST



N170,262,845.39

OKPE



N157,856,301.30

OSHIMILI NORTH



N154,253,962.27

OSHIMILI SOUTH



N166,838,938.54

PATANI



N138,445,329.07

SAPELE



N173,659,017.75

UDU



N178,176,983.05

*Total Allocation*

UGHELLI NORTH ▶

**N234,322,328.53**

UGHELLI SOUTH ▶

**N188,538,781.78**

UKWUANI ▶

**N151,672,433.93**

UVWIE ▶

**N177,070,730.36**

WARRI SOUTH ▶

**N218,158,368.67**

WARRI NORTH ▶

**N175,853,912.14**

WARRI SOUTH-WEST ▶

**N168,838,566.02**

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

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



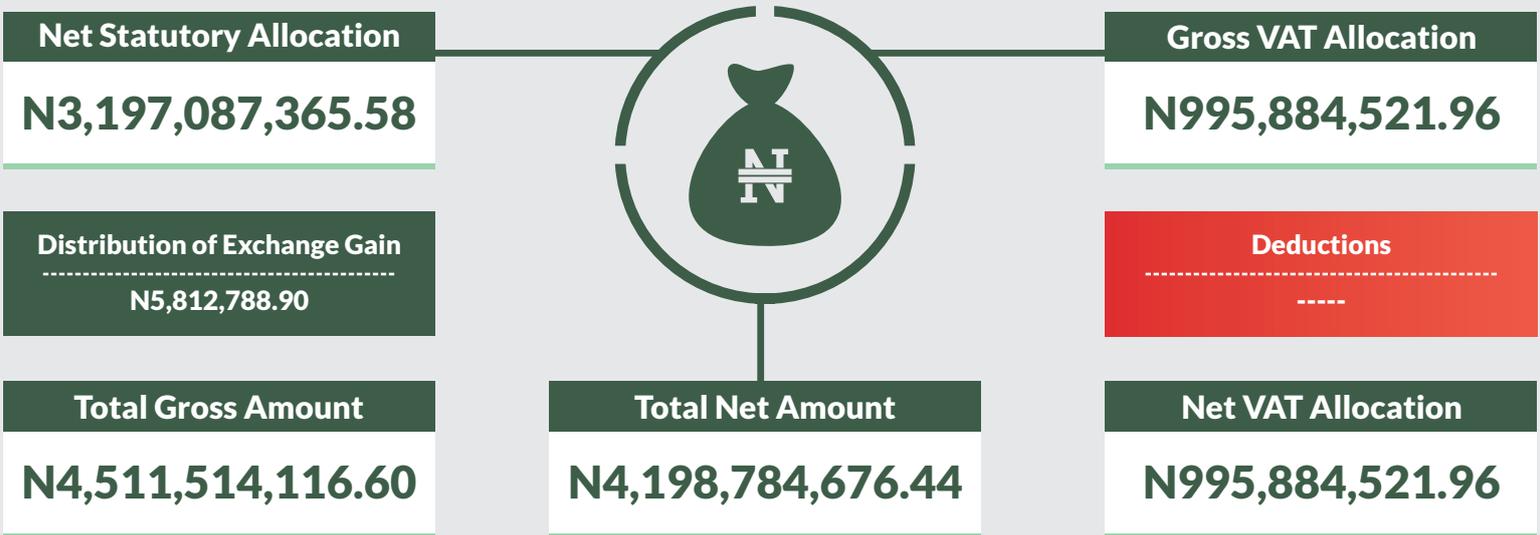
EBONYI STATE

 **13**
No. of LGCs

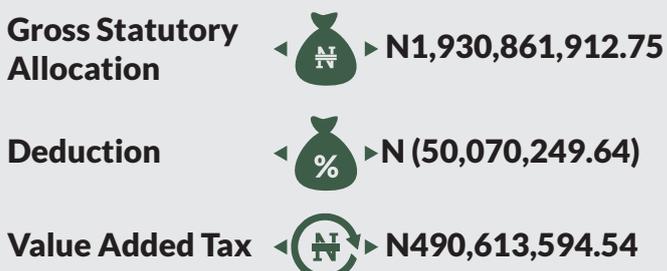
BENEFICIARIES



DEDUCTIONS



LGAs



Exchange Gain Difference = N3,197,800.15





Total Allocation

ABAKALIKI	▶		N181,237,923.10
AFIKPO NORTH	▶		N172,648,509.73
AFIKPO SOUTH	▶		N173,873,449.11
EBONYI	▶		N166,532,606.23
EZZA NORTH	▶		N167,566,040.35
EZZA SOUTH	▶		N171,868,721.45
IKWO	▶		N201,673,385.85
ISHIELU	▶		N178,129,214.26
IVO	▶		N162,055,946.87
IZZI	▶		N221,594,962.74
OHAOZARA	▶		N174,329,986.09
OHAUKWU	▶		N192,583,937.84
ONICHA	▶		N210,508,374.17

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

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



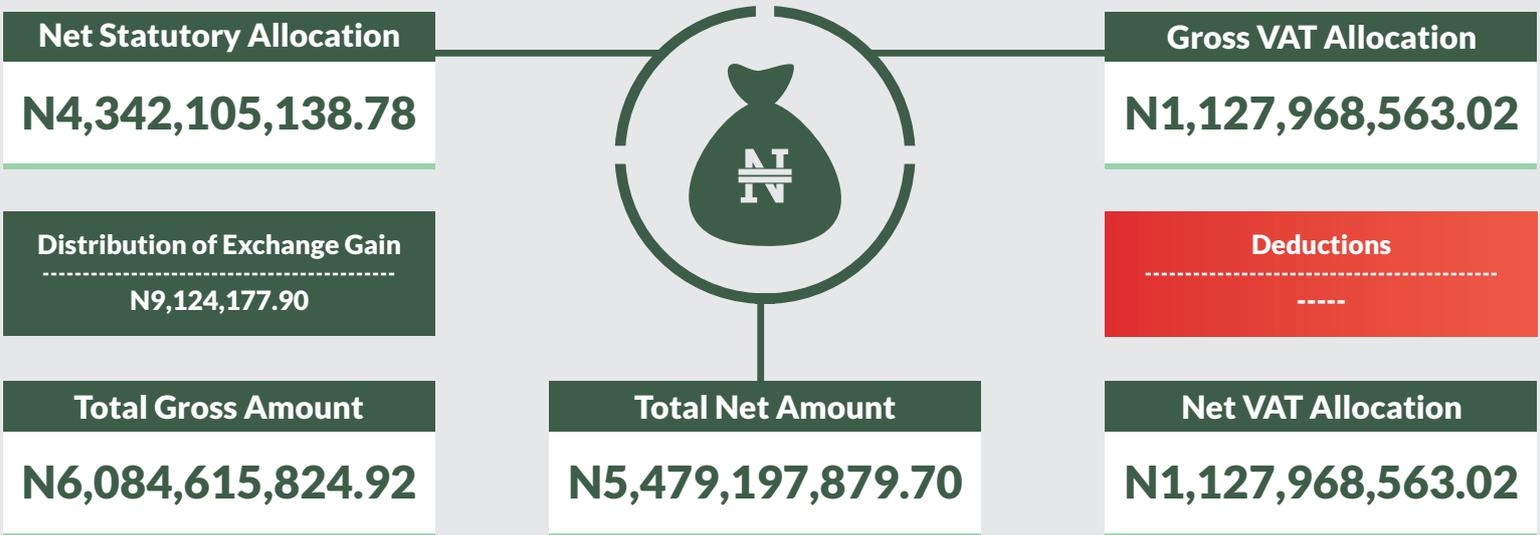
EDO STATE

 **18**
No. of LGCs

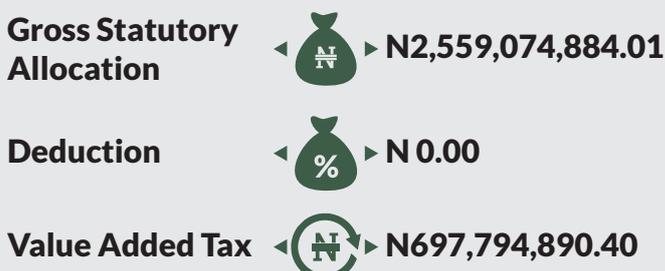
BENEFICIARIES



DEDUCTIONS



LGAs



Exchange Gain Difference = N4,238,216.10





Total Allocation

AKOKO EDO



N223,232,292.45

EGOR



N220,381,513.26

ESAN CENTRAL



N144,856,102.28

ESAN NORTH EAST



N149,256,655.46

ESAN SOUTH EAST



N175,763,476.78

ESAN WEST



N151,802,813.57

ETSAKO CENTRAL



N149,464,605.05

ETSAKO EAST



N172,262,882.03

ETSAKO WEST



N189,991,492.70

IGUEBEN



N139,194,693.83

IKPOBA OKHA



N240,786,804.00

OREDO



N246,517,747.31

ORHIONWON



N189,899,775.63

OVIA NORTH EAST



N180,654,445.59

OVIA SOUTH WEST



N192,357,249.51

OWAN EAST



N174,568,816.12

OWAN WEST



N145,340,516.39

UHUNMWODE



N174,776,108.55

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

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



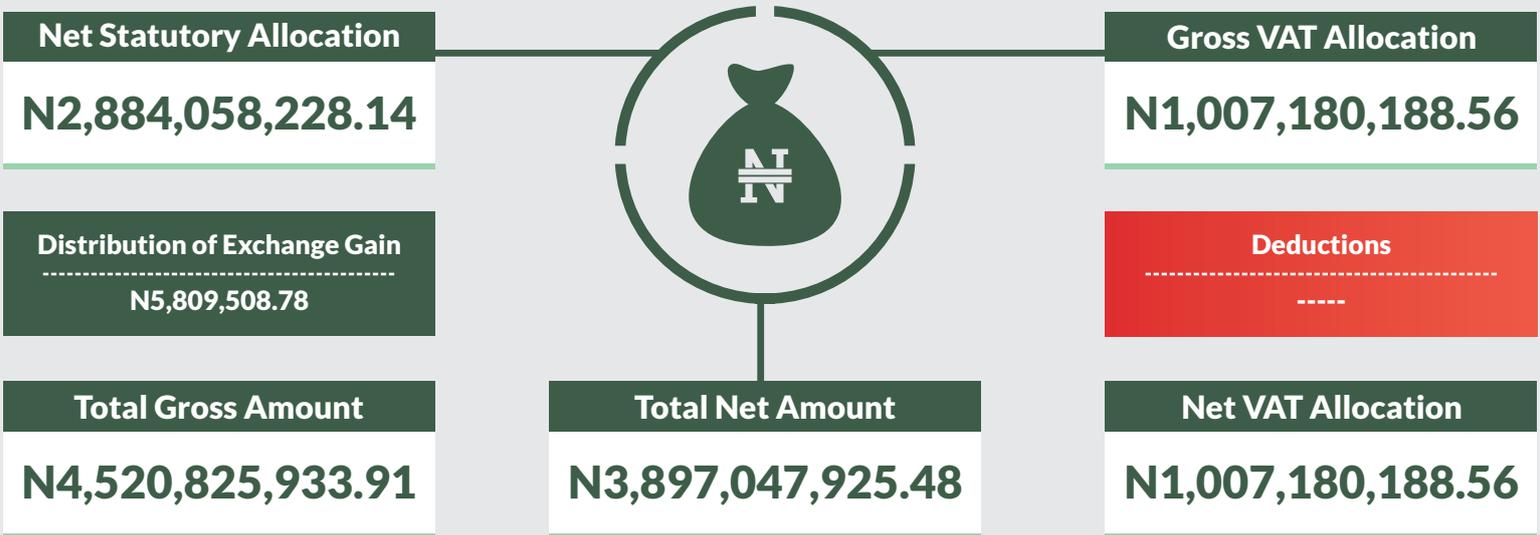
EKITI STATE

 **16**
No. of LGCs

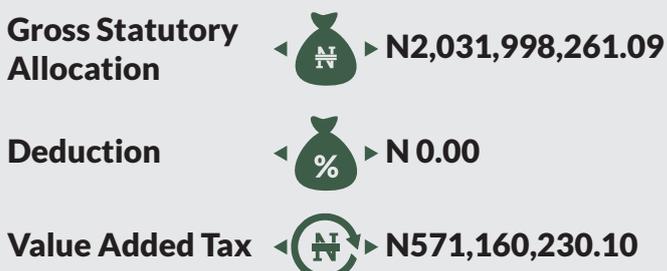
BENEFICIARIES



DEDUCTIONS



LGAs



Exchange Gain Difference = N3,365,297.28





Total Allocation

ADO EKITI	▶		N213,327,663.24
AIYEKIRE	▶		N161,296,913.15
EFON	▶		N150,660,104.56
EKITI EAST	▶		N158,551,485.59
EKITI SOUTH WEST	▶		N168,012,392.79
EKITI WEST	▶		N171,699,019.44
EMURE	▶		N141,460,408.10
IDO-OSI	▶		N172,092,023.31
IJERO	▶		N186,451,902.73
IKERE	▶		N162,264,314.92
IKOLE	▶		N172,993,153.02
ILEJEMEJI	▶		N122,728,015.58
IREPODUN/IFELODUN	▶		N154,907,509.32
ISE/ORUN	▶		N150,785,170.49
MOBA	▶		N161,891,967.37
OYE	▶		N157,401,744.84

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

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



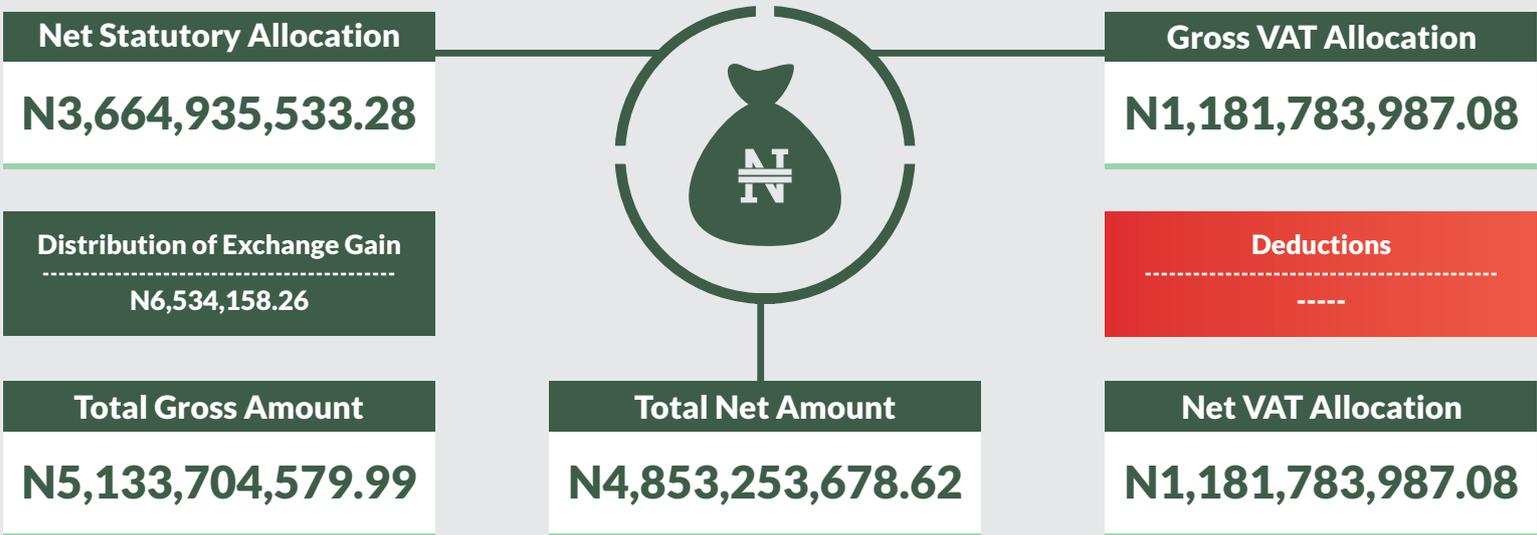
ENUGU STATE

 **17**
No. of LGCs

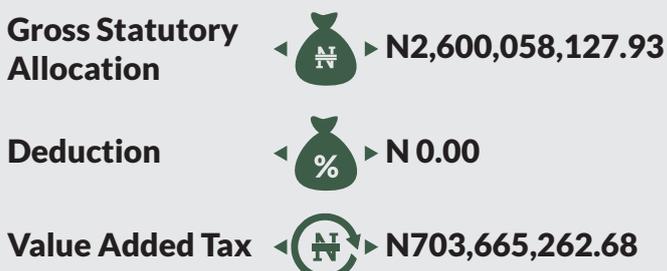
BENEFICIARIES



DEDUCTIONS



LGAs



Exchange Gain Difference =N4,306,090.56





Total Allocation

AGWU	▶		N195,808,928.79
ANINRI	▶		N166,540,958.44
ENUGU EAST	▶		N223,767,365.87
ENUGU NORTH	▶		N210,563,592.19
ENUGU SOUTH	▶		N201,490,759.91
EZEAGU	▶		N193,074,302.10
IGBO ETITI	▶		N197,652,462.51
IGBO EZE NORTH	▶		N214,327,551.82
IGBO EZE SOUTH	▶		N190,458,832.16
ISI UZO	▶		N180,654,930.65
NKANU EAST	▶		N187,377,583.10
NKANU WEST	▶		N182,873,726.24
NSUKKA	▶		N238,412,698.01
OJI RIVER	▶		N165,154,333.20
UDENU	▶		N182,978,742.84
UDI	▶		N206,645,645.43
UZO UWANI	▶		N170,247,067.92

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

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



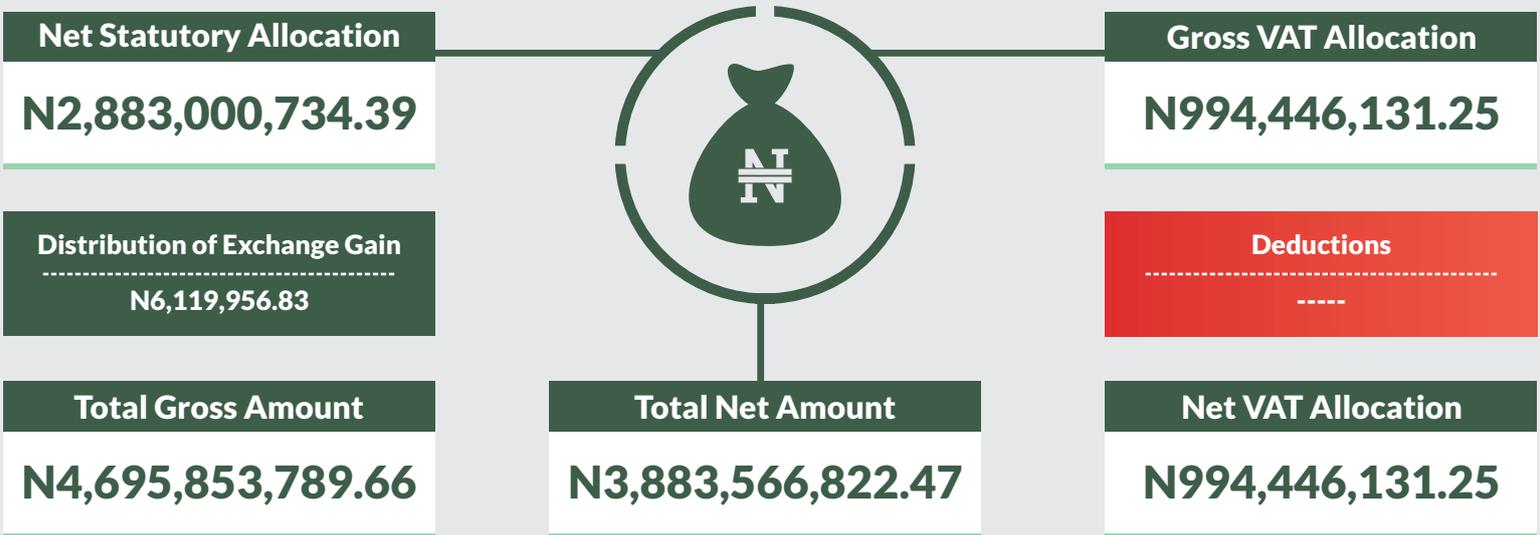
GOMBE STATE

 **11**
No. of LGCs

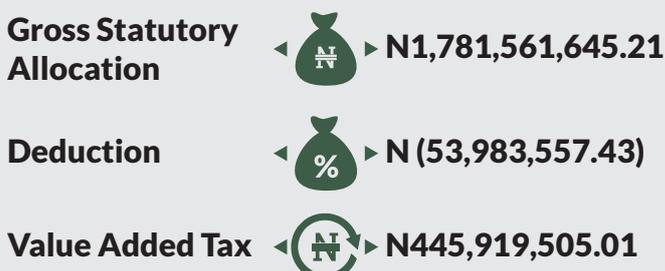
BENEFICIARIES



DEDUCTIONS



LGAs



Exchange Gain Difference = N2,950,536.26





Total Allocation

AKKO	▶		N259,289,073.41
BALANGA	▶		N190,908,964.10
BILLIRI	▶		N191,101,618.73
DUKKU	▶		N205,515,060.83
FUNAKAYE	▶		N203,112,517.58
GOMBE	▶		N220,340,026.97
KALTUNGO	▶		N172,125,822.77
KWAMI	▶		N185,970,698.85
NAFADA	▶		N168,096,004.54
SHOMGOM	▶		N161,994,298.68
YAMALTU/DEBA	▶		N217,994,042.59

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

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



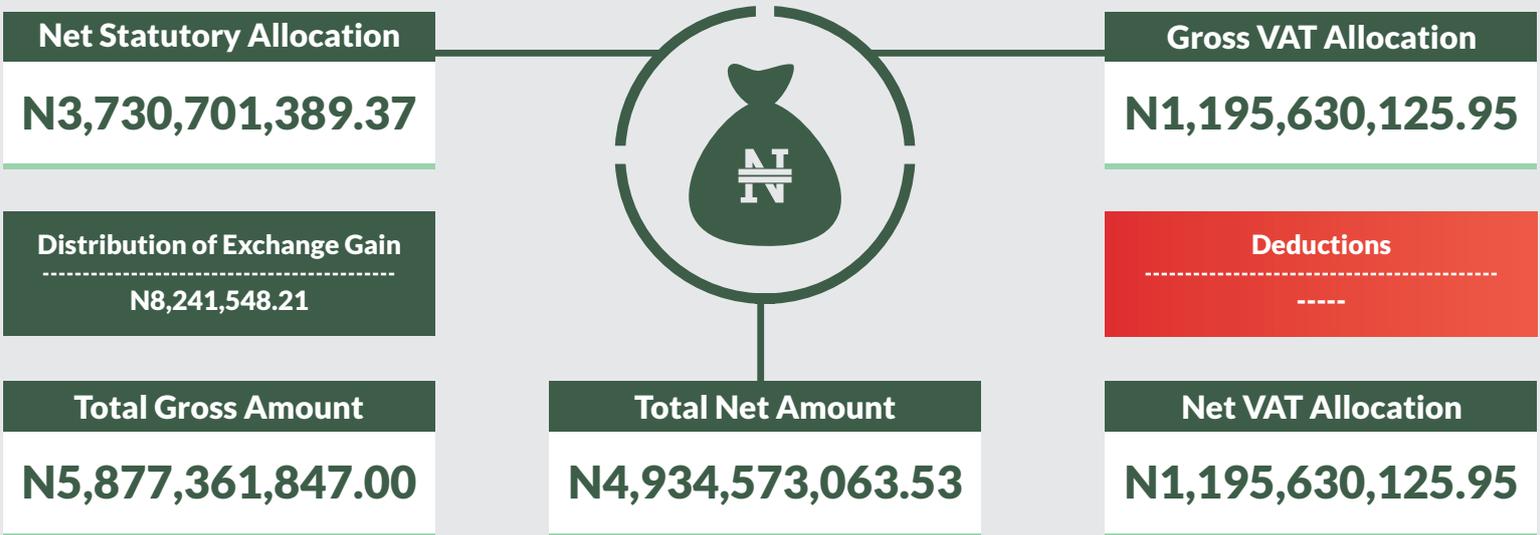
IMO STATE

 **27**
No. of LGCs

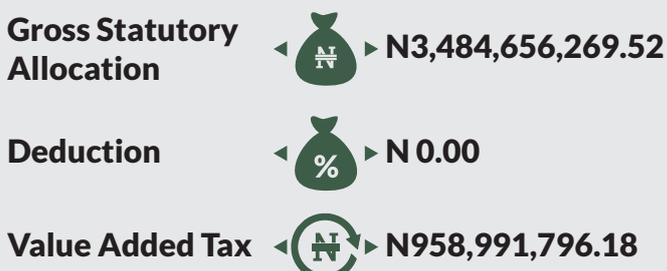
BENEFICIARIES



DEDUCTIONS



LGAs



Exchange Gain Difference = N5,771,119.23





Total Allocation

ABOH MBAISE



N179,452,826.14

AHIAZU MBAISE



N169,261,956.82

EHIME MBANO



N155,420,373.73

EZINIHITTE MBAISE



N165,828,624.44

IDEATO NORTH



N174,576,342.49

IDEATO SOUTH



N175,153,887.68

IHITTE UBOMA



N157,554,117.51

IKEDURU



N167,130,431.52

ISIALA MBANO



N187,423,662.42

ISU



N167,582,140.66

MBAITOLI



N203,788,963.40

NGOR/OKPALA



N173,439,897.39

NJABA



N159,060,880.17

NKWANGELE



N154,442,459.81

NKWERRE



N137,533,405.75

OBOWO



N149,501,988.48

OGUTA



N171,654,433.25

OHAJI/EGBEMA



N185,979,634.01



Total Allocation

OKIGWE	▶		N163,765,998.41
ONUIMO	▶		N146,754,295.96
ORLU	▶		N161,626,422.91
ORSU	▶		N156,410,825.19
ORU	▶		N151,746,660.05
ORU WEST	▶		N156,290,068.16
OWERRI MUNICIPAL	▶		N158,176,781.64
OWERRI NORTH	▶		N169,867,809.19
OWERRI WEST	▶		N149,994,297.79

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

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



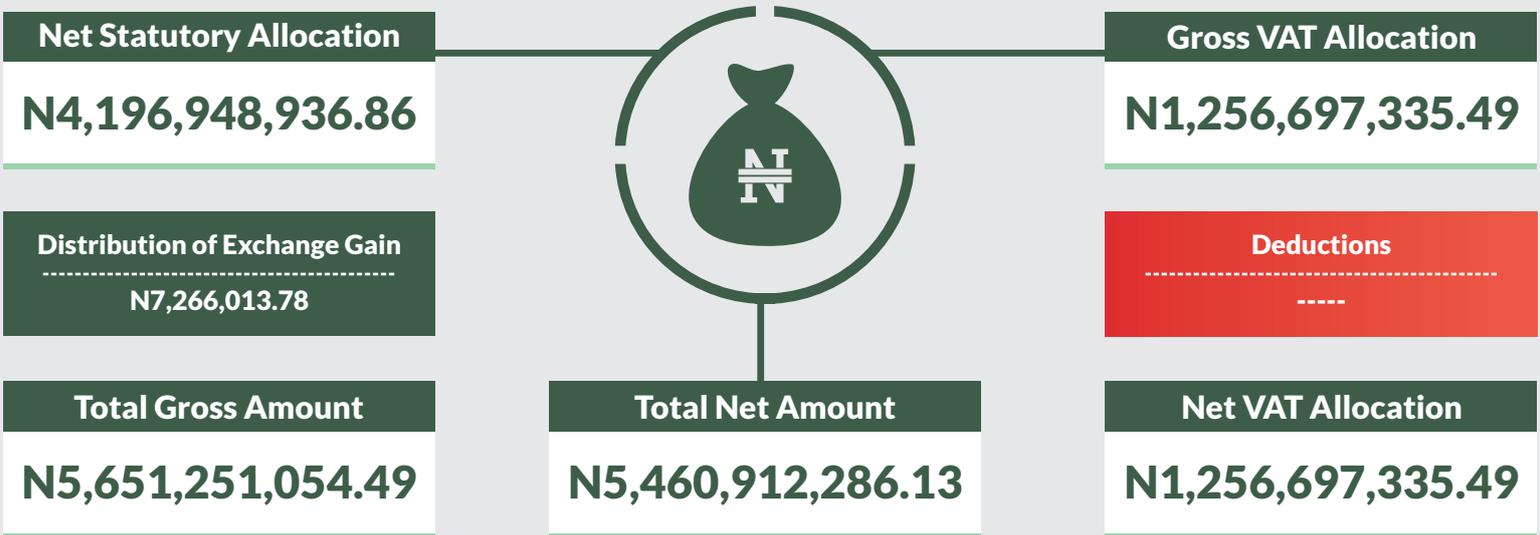
JIGAWA STATE

 **27**
No. of LGCs

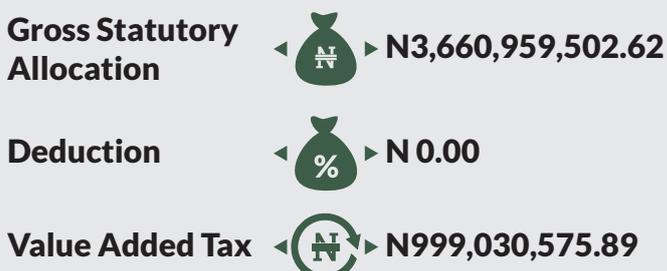
BENEFICIARIES



DEDUCTIONS



LGAs



Exchange Gain Difference =N6,063,104.13





Total Allocation

AUYO	▶		N158,069,097.82
BABURA	▶		N186,558,171.11
BIRNIN KUDU	▶		N229,953,871.30
BIRNIWA	▶		N172,469,461.99
GAGARAWA	▶		N148,191,702.40
BUJI	▶		N147,284,156.20
DUTSE	▶		N205,458,040.81
GARKI	▶		N172,105,109.81
GUMEL	▶		N151,731,629.02
GURI	▶		N159,060,308.36
GWARAM	▶		N220,527,164.82
GWIWA	▶		N163,384,444.43
HADEJIA	▶		N141,766,071.91
JAHUN	▶		N192,279,698.90
KAFIN HAUSA	▶		N214,268,665.38
KAUGAMA	▶		N158,024,782.24
KAZAURE	▶		N167,841,439.33
KIRI-KASAMMA	▶		N175,812,969.69



Total Allocation

KIYAWA	▶		N178,879,277.71
MAIGATARI	▶		N180,630,150.49
MALAM MADORI	▶		N170,213,202.23
MIGA	▶		N156,612,697.94
RINGIM	▶		N189,346,152.76
RONI	▶		N141,358,377.15
SULE TAKARKAR	▶		N173,791,747.30
TAURA	▶		N161,268,630.06
YANKWASHI	▶		N149,166,161.46

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

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



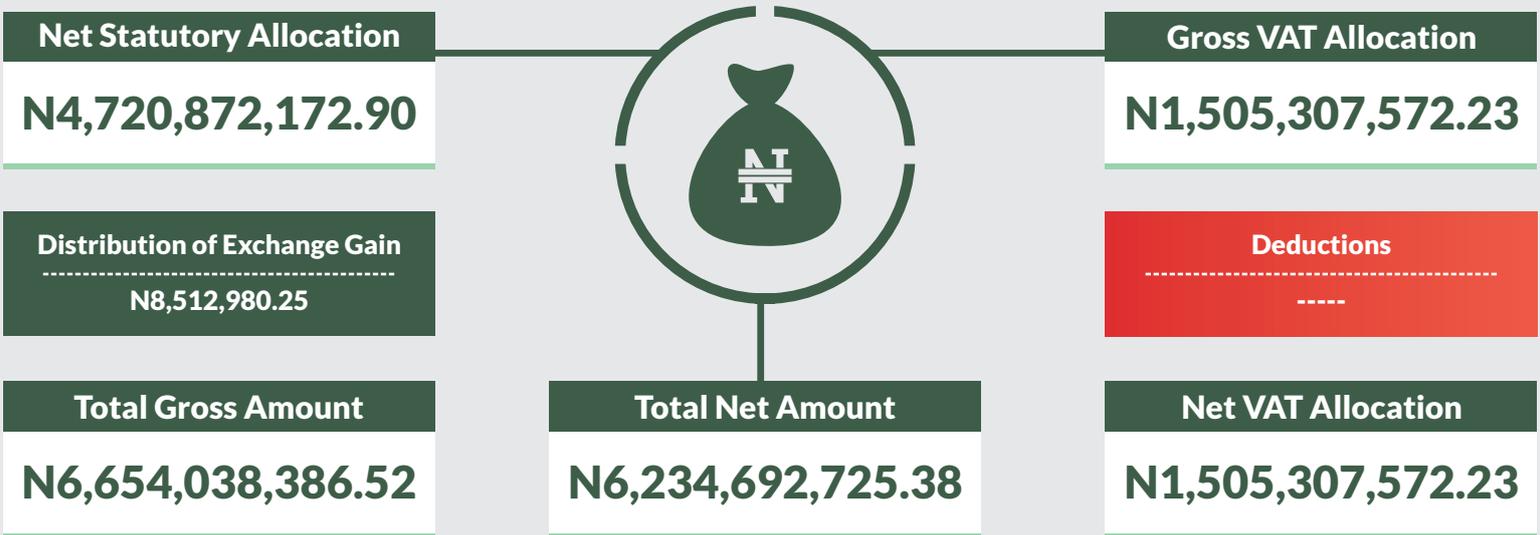
KADUNA STATE

 **23**
No. of LGCs

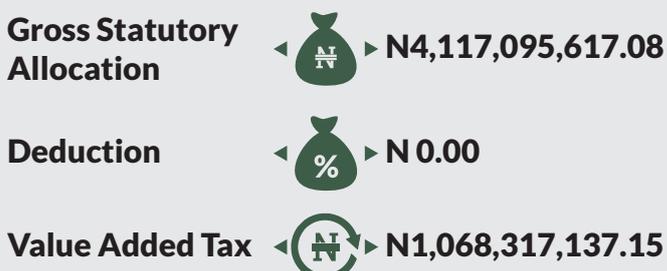
BENEFICIARIES



DEDUCTIONS



LGAs



Exchange Gain Difference =N6,818,534.70





Total Allocation

BIRNIN GWARI	▶		N265,126,608.41
CHIKUN	▶		N277,886,896.06
GIWA	▶		N232,990,672.16
GWAGWADA	▶		N176,757,307.54
IGABI	▶		N293,355,822.82
IKARA	▶		N197,666,975.57
JABA	▶		N174,595,754.14
JEMAA	▶		N229,665,173.99
KACHIA	▶		N245,738,935.80
KADUNA NORTH	▶		N243,506,783.79
KADUNA SOUTH	▶		N259,838,418.79
KAGARKO	▶		N219,697,677.41
KAURA	▶		N194,870,837.66
KAURU	▶		N195,257,806.82
KUBAU	▶		N228,630,264.59
KUDAN	▶		N176,884,780.23
LERE	▶		N246,794,303.14
MAKARFI	▶		N168,465,352.61



Total Allocation

SABON GARI



N221,386,420.79

SANGA



N182,653,802.81

SOBA



N 233,779,087.13

ZANGON KATAF



N257,566,525.10

ZARIA



N269,115,081.59

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

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



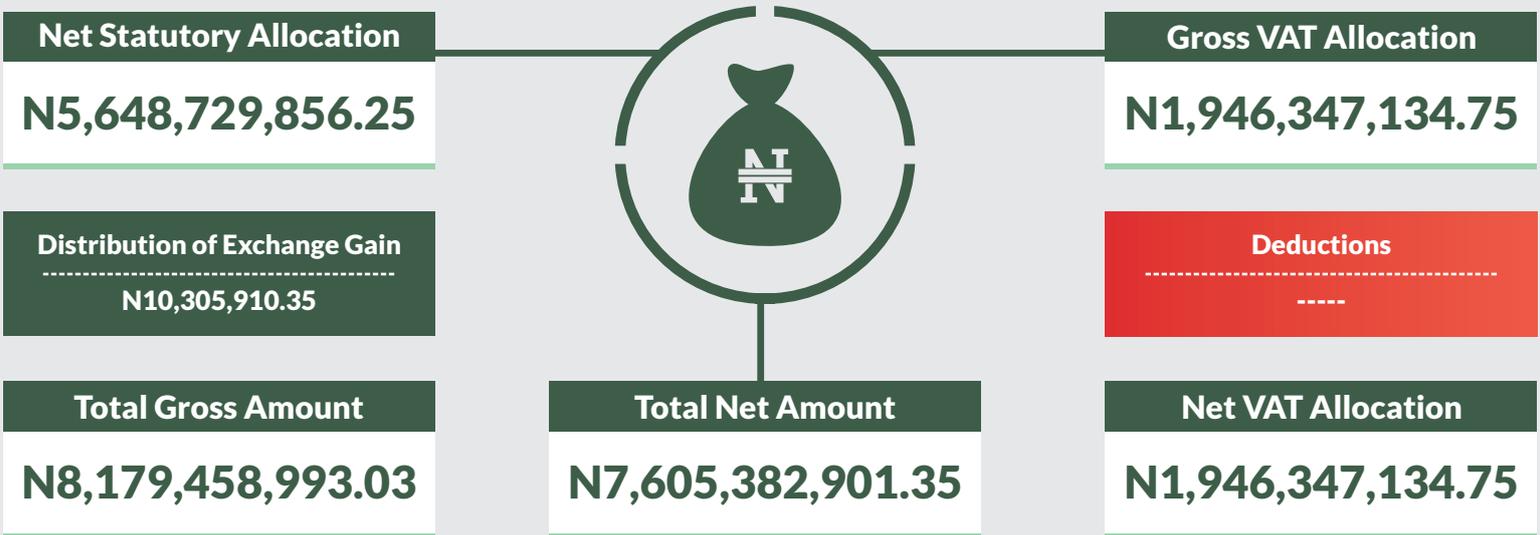
KANO STATE

 **44**
No. of LGCs

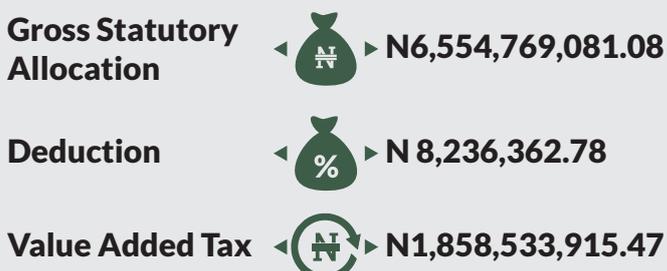
BENEFICIARIES



DEDUCTIONS



LGAs



Exchange Gain Difference = N10,855,691.64





Total Allocation

AJINGI



N174,817,226.01

ALBASU



N179,361,120.34

BAGWAI



N164,971,805.71

BEBEJI



N177,756,697.00

BICHI



N213,798,588.95

BUNKURE



N171,628,081.39

DALA



N272,514,407.12

DANBATTI



N187,761,488.24

DAWAKIN KUDU



N200,063,889.15

DAWAKIN TOFA



N202,921,663.17

DOGUWA



N183,803,390.76

FAGGE



N184,556,072.45

GABASAWA



N191,947,372.55

GARKO



N171,962,497.33

GARUN MALLAM



N167,665,841.73

GAYA



N185,020,182.19

GEZAWA



N211,761,861.08

GWALE



N251,220,279.23



Total Allocation

GWARZO



N175,625,719.97

KABO



N168,323,245.22

KANO MUNICIPAL



N244,630,696.41

KARAYE



N163,389,940.53

KIBIYA



N164,191,449.02

KIRU



N211,325,954.59

KUMBOTSO



N217,361,189.32

KUNCHI



N163,565,753.34

KURA



N163,520,248.56

MADOBI



N163,010,785.79

MAKODA



N193,193,902.07

MINJIBIR



N193,696,065.18

NASSARAWA



N334,025,764.42

RANO



N168,059,770.28

RIMIN GADO



N163,525,439.66

ROGO



N198,712,222.41

SHANONO



N164,726,148.47

SUMAILA



N207,623,019.14

*Total Allocation*

TAKAI ▶

**N183,874,490.43**

TARAUNI ▶

**N191,008,906.95**

TOFA ▶

**N149,821,860.36**

TSANYAWA ▶

**N166,469,108.83**

TUDUN WADA ▶

**N202,226,173.09**

UNGOGO ▶

**N239,835,843.31**

WARAWA ▶

**N156,598,391.45**

WUDIL ▶

**N182,284,134.94**

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

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



KATSINA STATE

 **34**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation
 **N4,822,497,508.88**

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

Gross Total
 **N4,822,497,508.88**

DEDUCTIONS

External Debt
 **N98,604,111.14**

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

Other Deductions (see Note)
 **N255,994,190.54**

Net Statutory Allocation
N4,467,899,207.20

Gross VAT Allocation
N1,448,879,112.37

Distribution of Exchange Gain

N7,986,787.21

Deductions

Total Gross Amount
N6,279,363,408.46

Total Net Amount
N5,924,765,106.78

Net VAT Allocation
N1,448,879,112.37

LGAs

Gross Statutory Allocation  **N4,990,257,272.98**

Deduction  **N 0.00**

Value Added Tax  **N1,292,627,787.67**

Exchange Gain Difference =N8,264,622.82

Total Allocation
 **N6,291,149,683.47**



Total Allocation

BAKORI	▶		N180,913,535.66
BATAGARAWA	▶		N188,067,440.27
BATSARI	▶		N203,068,913.31
BAURE	▶		N192,054,361.40
BINDAWA	▶		N178,687,043.24
CHARANCHI	▶		N168,353,316.37
DAN-MUSA	▶		N166,916,832.04
DANDUME	▶		N178,850,491.91
DANJA	▶		N168,425,256.47
DAURA	▶		N203,322,776.57
DUTSI	▶		N167,322,056.95
DUTSINMA	▶		N185,952,143.44
FASKARI	▶		N201,299,976.80
FUNTUA	▶		N203,233,458.75
INGAWA	▶		N178,474,084.48
JIBIA	▶		N196,258,014.77
KAFUR	▶		N203,960,733.54
KAITA	▶		N195,533,604.70



Total Allocation

KANKARA	▶		N215,444,148.36
KANKIA	▶		N173,130,029.26
KATSINA	▶		N237,727,861.85
KURFI	▶		N166,261,341.47
KUSADA	▶		N157,513,076.44
MAIADUA	▶		N192,558,427.70
MALUMFASHI	▶		N190,387,740.49
MANI	▶		N182,136,387.95
MASHI	▶		N184,852,580.98
MATAZU	▶		N157,210,734.85
MUSAWA	▶		N185,897,238.73
RIMI	▶		N170,018,541.31
SABUWA	▶		N173,444,867.29
SAFANA	▶		N187,257,945.49
SANDAMU	▶		N179,054,930.25
ZANGO	▶		N177,559,790.38

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

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



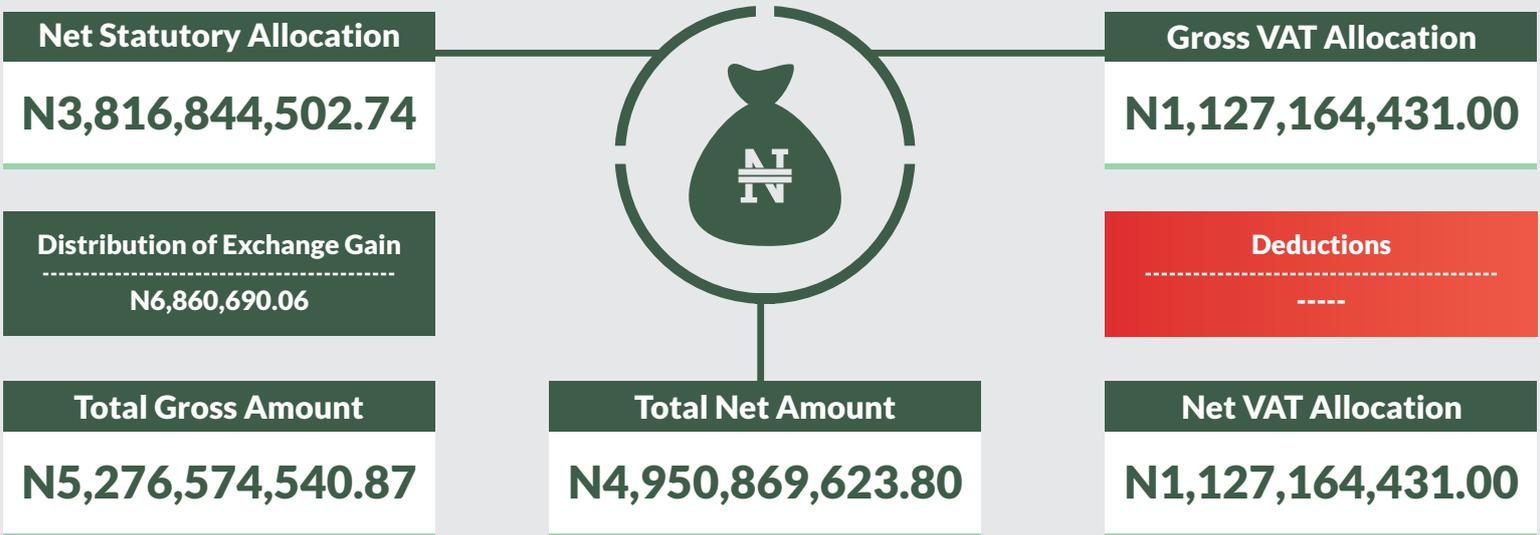
KEBBI STATE

 **21**
No. of LGCs

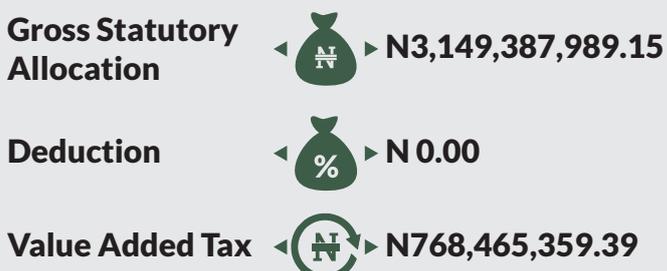
BENEFICIARIES



DEDUCTIONS



LGAs



Exchange Gain Difference = N5,215,864.12





Total Allocation

ALIERU	▶		N142,394,570.15
AREWA	▶		N223,080,241.23
ARGUNGU	▶		N194,933,566.15
AUGIE	▶		N161,775,373.19
BAGUDO	▶		N213,698,943.21
BIRNIN -KEBBI	▶		N254,204,096.28
BUNZA	▶		N176,196,568.62
DANDI KAMBA	▶		N186,845,839.64
DANKO /WASAGU	▶		N232,902,851.03
FAKAI	▶		N164,657,573.18
GWANDU	▶		N174,339,630.35
JEGA	▶		N191,894,933.90
KALGO	▶		N157,907,100.64
KOKO/BESSE	▶		N182,016,799.50
MAIYAMA	▶		N206,478,899.40
NGASKI	▶		N169,055,063.70
SAKABA	▶		N164,372,119.36
SHANGA	▶		N172,296,328.61



Total Allocation

SURU	▶		N203,026,086.61
YAURI	▶		N160,466,279.32
ZURU	▶		N190,526,348.57

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

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



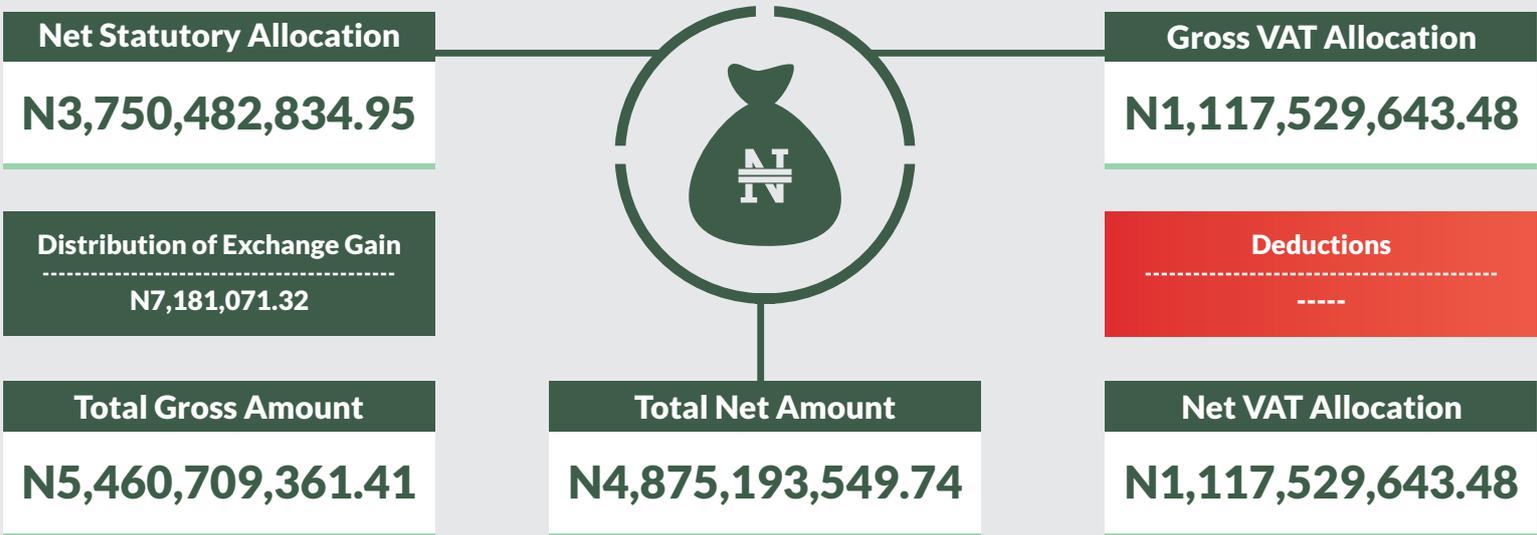
KOGI STATE

21
No. of LGCs

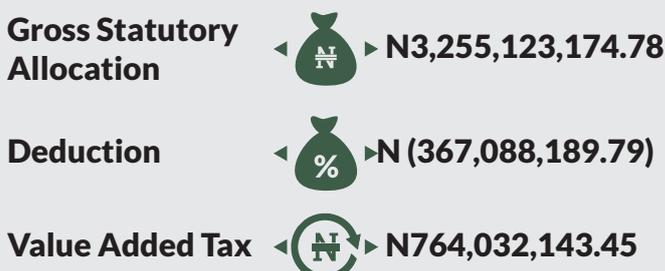
BENEFICIARIES



DEDUCTIONS



LGAs



Exchange Gain Difference = N5,390,977.62





Total Allocation

ADAVI



N185,982,376.13

AJAOKUTA



N160,807,681.10

ANKPA



N210,032,378.59

BASSA



N162,085,642.32

DEKINA



N224,554,274.03

IBAJI



N170,271,148.03

IDAH



N141,782,594.10

IGALAMELA



N169,254,787.83

IJUMU



N164,143,807.63

KABBA/BUNU



N174,613,721.12

KOGI



N153,561,965.80

KOTON KARFE



N197,902,258.84

MOPA-MURO



N126,263,701.96

OFU



N190,557,344.13

OGORI/MAGONGO



N122,530,042.83

OKEHI



N185,784,099.10

OKENE



N236,162,526.50

OLAMABORO



N173,631,545.73

*Total Allocation***OMALA****N161,375,466.68****YAGBA EAST****N175,115,402.18****YAGBA WEST****N171,045,341.44**

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

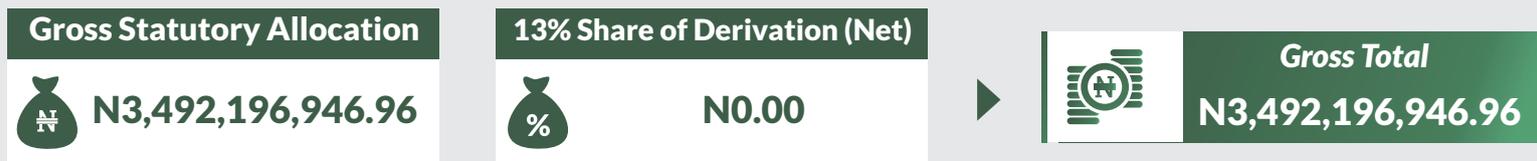
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of June, 2019 Shared in July, 2019.



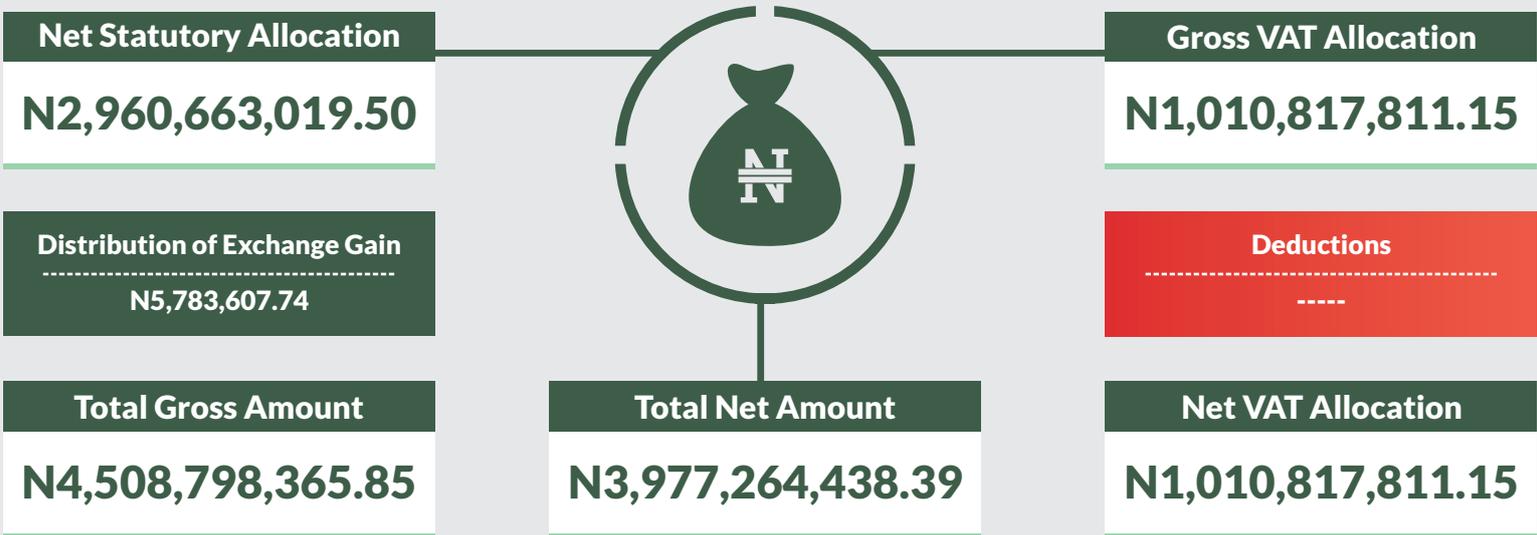
KWARA STATE

 **16**
No. of LGCs

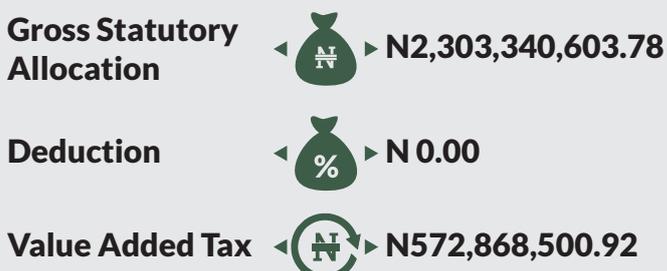
BENEFICIARIES



DEDUCTIONS



LGAs



Exchange Gain Difference = N3,814,681.34





Total Allocation

ASA	▶		N166,579,936.79
BARUTEN	▶		N258,449,067.15
EDU	▶		N206,941,898.01
EKITI	▶		N130,183,091.00
IFELODUN	▶		N216,756,806.46
ILORIN EAST	▶		N191,831,068.31
ILORIN SOUTH	▶		N193,808,012.88
ILORIN WEST	▶		N233,478,931.65
IREPODUN	▶		N166,500,196.94
KAI AMA	▶		N207,684,104.39
MORO	▶		N170,466,304.13
OFFA	▶		N153,575,426.71
OKE-ERO	▶		N131,090,256.44
OSIN	▶		N130,821,919.39
OYUN	▶		N147,980,147.06
PATEGI	▶		N173,876,618.72

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

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



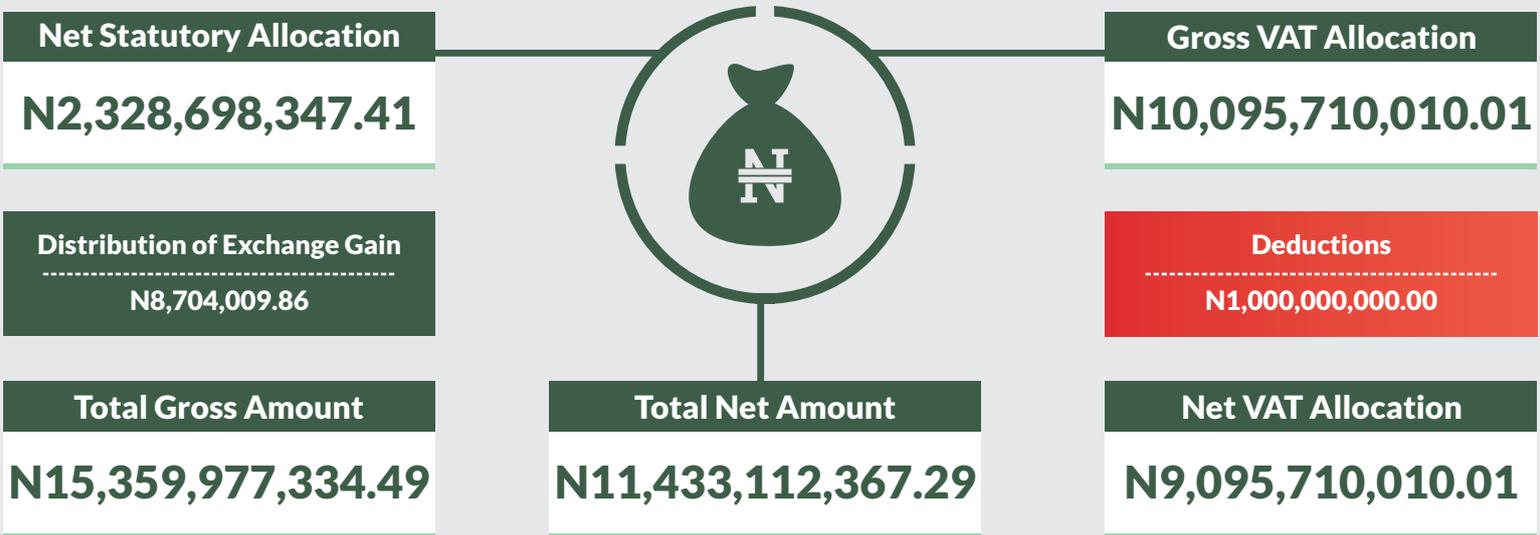
LAGOS STATE

20
No. of LGCs

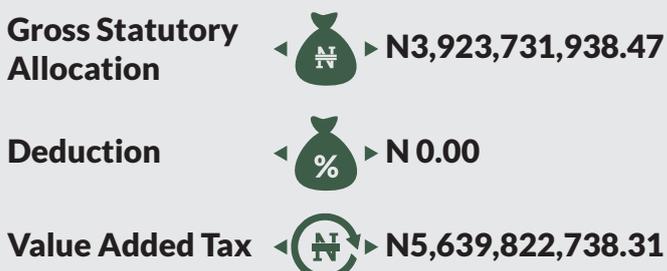
BENEFICIARIES



DEDUCTIONS



LGAs



Exchange Gain Difference = N6,498,295.13





Total Allocation

AGEGE



N480,412,804.22

AJEROMI/IFELODUN



N554,365,486.51

ALIMOSHO



N756,495,917.37

AMOWO-ODOFIN



N431,795,135.08

APAPA



N398,401,601.69

BADAGRY



N416,143,256.54

EPE



N399,152,326.57

ETI-OSA



N436,002,931.68

IBEJU-LEKKI



N367,273,737.16

IFAKO/IJAYE



N470,067,480.45

IKEJA



N435,360,612.41

IKORODU



N514,299,084.88

KOSOFE



N542,940,966.06

LAGOS ISLAND



N394,550,398.76

LAGOS MAINLAND



N430,182,929.12

MUSHIN



N533,680,259.35

OJO



N523,900,069.22

OSHODI/ISOLO



N530,590,814.60



Total Allocation

SOMOLU



N460,168,616.33

SURULERE



N494,268,543.93

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

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



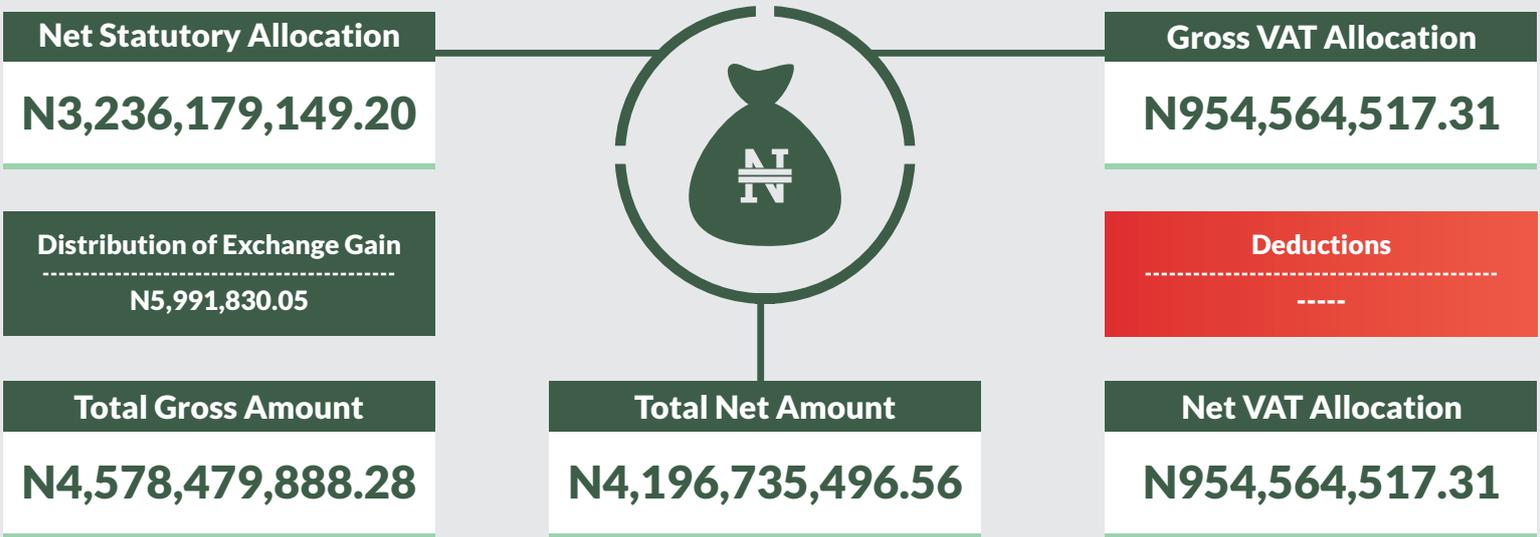
NASARAWA STATE

 **13**
No. of LGCs

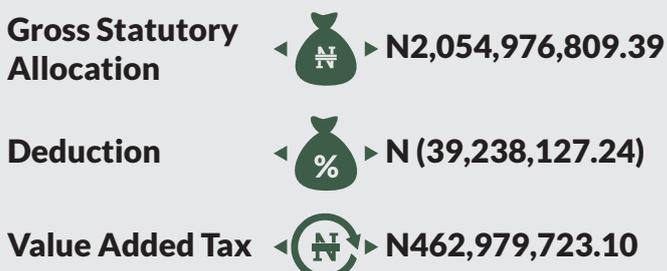
BENEFICIARIES



DEDUCTIONS



LGAs



Exchange Gain Difference = N3,403,353.24





Total Allocation

AKWANGA	▶		N166,421,837.34
AWE	▶		N183,672,450.93
DOMA	▶		N189,457,181.03
KARU	▶		N222,876,222.11
KEANA	▶		N159,980,005.54
KEFFI	▶		N153,129,571.65
KOKONA	▶		N172,218,194.65
LAFIA	▶		N269,840,645.85
NASARAWA	▶		N242,514,309.56
NASARAWA EGGON	▶		N190,850,819.74
OBI	▶		N184,075,898.37
TOTO	▶		N191,174,478.25
WAMBA	▶		N155,910,143.48

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

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



NIGER STATE

 **25**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation
 **N4,647,061,703.83**

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

Gross Total
 **N4,647,061,703.83**

DEDUCTIONS

External Debt
 **N35,000,178.17**

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

Other Deductions (see Note)
 **N285,266,009.01**

Net Statutory Allocation
N4,051,163,524.27

Gross VAT Allocation
N1,198,353,681.34

Distribution of Exchange Gain

N7,696,238.91

Deductions

Total Gross Amount
N5,853,111,624.08

Total Net Amount
N5,257,213,444.52

Net VAT Allocation
N1,198,353,681.34

LGAs

Gross Statutory Allocation  **N3,803,603,559.17**

Deduction  **N 0.00**

Value Added Tax  **N913,564,288.05**

Exchange Gain Difference =N6,299,344.32

Total Allocation
 **N4,723,467,191.54**



Total Allocation

AGAIE	▶		N176,231,108.42
AGWARA	▶		N150,291,139.81
BIDA	▶		N178,180,879.98
BORGU	▶		N264,358,477.71
BOSSO	▶		N171,801,860.92
EDATI	▶		N180,057,612.25
GBAKO	▶		N169,917,582.46
GURARA	▶		N152,612,537.20
KATCHA	▶		N164,644,239.62
KONTAGORA	▶		N180,231,131.57
LAPAI	▶		N173,614,480.35
LAVUN	▶		N204,461,673.65
MAGAMA	▶		N206,244,012.78
MARIGA	▶		N225,639,388.31
MASHEGU	▶		N260,301,761.95
MINNA	▶		N178,828,443.19
MOKWA	▶		N231,857,281.89
MUYA	▶		N159,627,609.58



Total Allocation

PAIKORO	▶		N183,099,302.45
RAFI	▶		N207,443,650.09
RIJAU	▶		N196,965,658.03
SHIRORO	▶		N230,573,104.52
SULEJA	▶		N178,595,914.41
TAFA	▶		N142,597,248.82
WUSHISHI	▶		N155,291,091.58

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

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



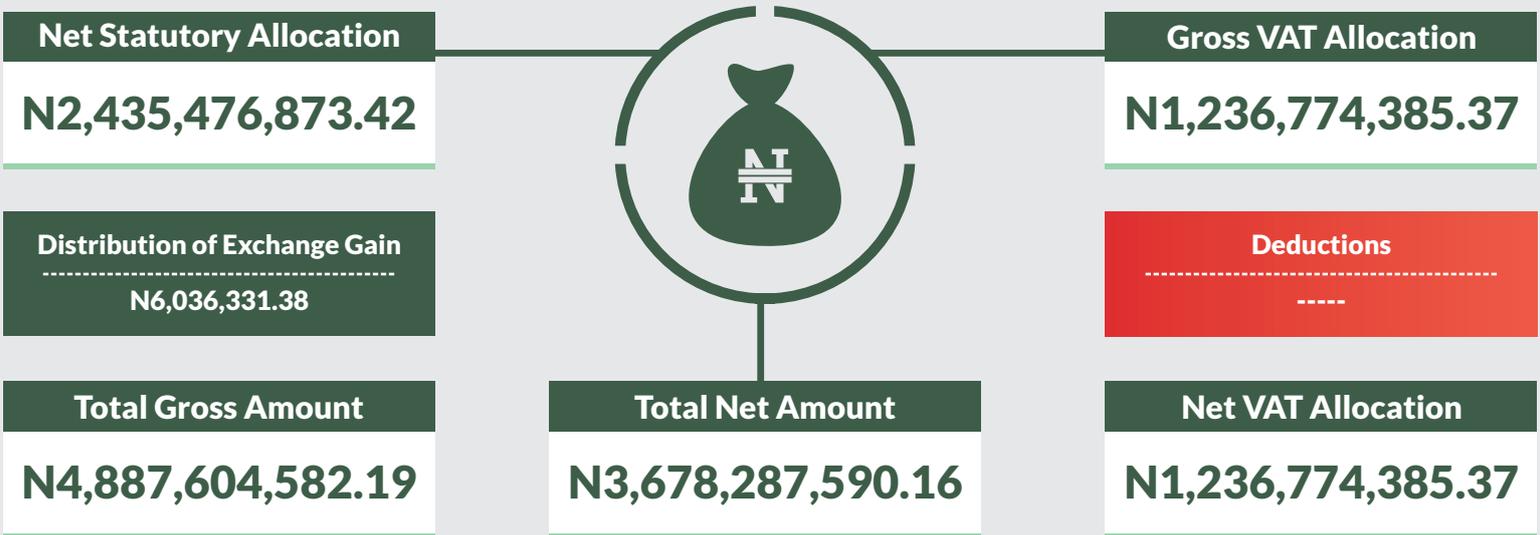
OGUN STATE

 **20**
No. of LGCs

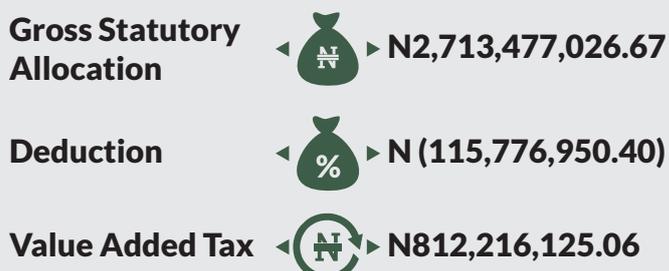
BENEFICIARIES



DEDUCTIONS



LGAs



Exchange Gain Difference =N4,493,929.46





Total Allocation

ABEOKUTA NORTH	▶		N176,005,102.69
ABEOKUTA SOUTH	▶		N184,363,421.09
ADO-ODO/OTA	▶		N283,602,396.31
EGBADO NORTH	▶		N180,542,419.21
EGBADO SOUTH	▶		N164,361,237.06
EWEKORO	▶		N124,136,382.34
REMO NORTH	▶		N121,936,829.41
IFO	▶		N279,129,852.17
IJEBU EAST	▶		N158,497,735.22
IJEBU NORTH	▶		N204,452,428.99
IJEBU ODE	▶		N157,248,930.63
IKENNE	▶		N142,423,624.54
IJEBU NORTH EAST	▶		N127,334,967.84
IMEKO-AFON	▶		N143,708,460.08
IPOKIA	▶		N154,594,063.16
OBAFEMI/OWODE	▶		N186,779,218.92
ODEDAAH	▶		N153,579,348.22
ODOGBOLU	▶		N146,152,169.06



Total Allocation

OGUN WATERSIDE	▶		N136,096,404.50
SHAGAMU	▶		N189,465,139.35

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

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



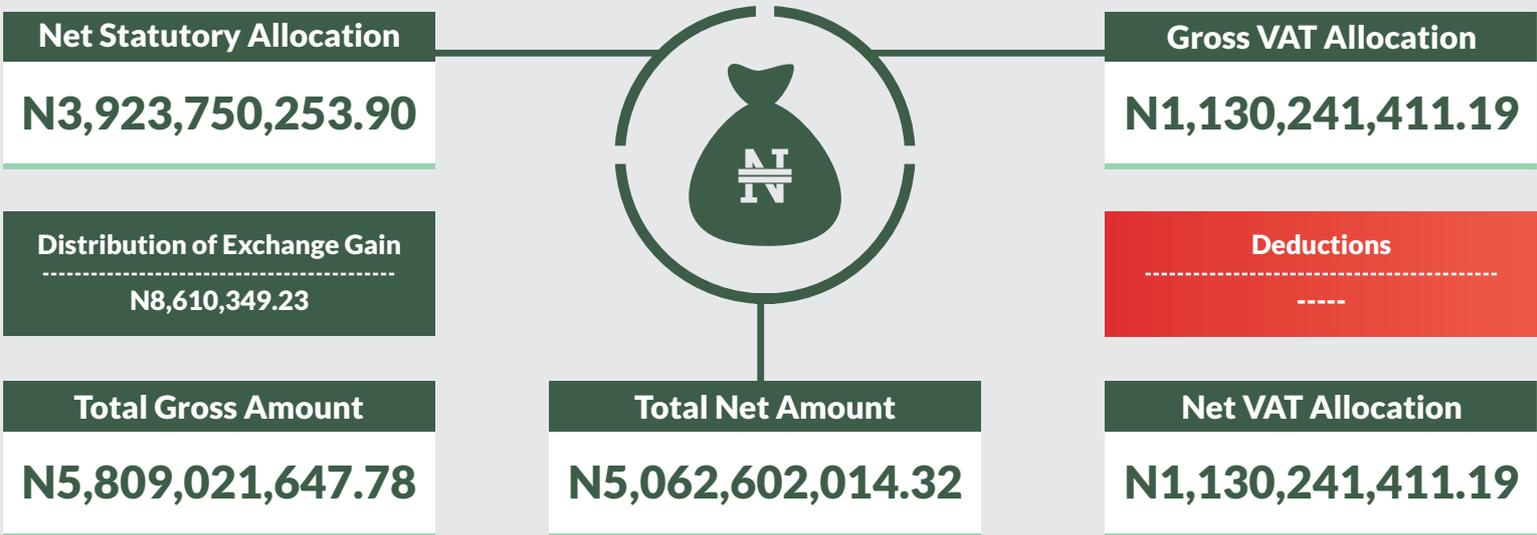
ONDO STATE

 **18**
No. of LGCs

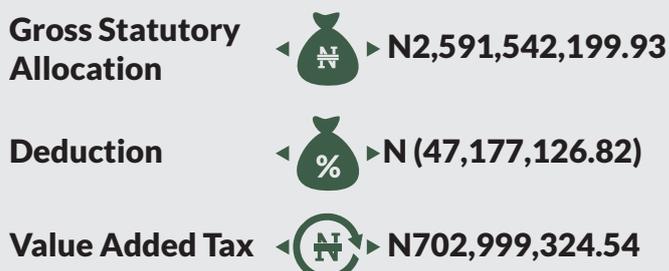
BENEFICIARIES



DEDUCTIONS



LGAs



Exchange Gain Difference = N4,291,986.89





Total Allocation

AKOKO NORTH EAST	▶		N179,212,576.73
AKOKO NORTH WEST	▶		N190,544,774.11
AKOKO SOUTH WEST	▶		N194,527,166.54
AKOKO SOUTH EAST	▶		N142,964,419.83
AKURE NORTH	▶		N152,318,074.82
AKURE SOUTH	▶		N234,359,544.78
IDANRE	▶		N162,040,210.56
IFEDORE	▶		N166,719,780.23
OKITIPUPA	▶		N197,781,686.07
ILAJE	▶		N215,696,633.94
ESE-EDO	▶		N164,813,109.07
ILE-OLUJI-OKEIGBO	▶		N170,813,721.65
IRELE	▶		N159,046,881.40
ODIGBO	▶		N197,343,903.30
ONDO EAST	▶		N132,084,069.58
ONDO WEST	▶		N216,804,464.19
OSE	▶		N172,313,691.59
OWO	▶		N202,271,676.14

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

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



OSUN STATE

 **30**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation
 **N3,577,977,549.20**

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

Gross Total
N3,577,977,549.20

DEDUCTIONS

External Debt
 **N97,150,687.53**

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

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

Net Statutory Allocation
N1,159,898,071.14

Gross VAT Allocation
N1,119,144,650.52

Distribution of Exchange Gain
N5,925,673.43

Deductions

Total Gross Amount
N4,703,047,873.15

Total Net Amount
N2,284,968,395.09

Net VAT Allocation
N1,119,144,650.52

LGAs

Gross Statutory Allocation  **N3,510,309,432.33**

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

Value Added Tax  **N979,703,163.91**

Exchange Gain Difference = N5,813,604.76

Total Allocation
N4,413,797,555.60



Total Allocation

ATAKUMOSA EAST



N129,241,290.25

ATAKUMOSA WEST



N128,937,272.46

AIYEDADE



N160,547,961.16

AIYEDIRE



N139,890,090.87

BOLUWADURO



N133,428,909.55

BORIPE



N153,647,538.23

EDE NORTH



N129,598,215.48

EDE SOUTH



N132,922,314.70

EGBEDORE



N131,053,753.00

EJIGBO



N149,699,559.52

IFE CENTRAL



N159,368,612.40

IFE EAST



N180,514,622.17

IFE NORTH



N167,998,196.53

IFE SOUTH



N149,243,016.52

IFEDAYO



N116,354,287.39

IFELODUN



N147,707,275.03

ILA



N130,890,576.52

ILESHE EAST



N138,840,059.96

*Total Allocation*

ILESHA WEST ▶

**N145,139,888.44**

IREPODUN ▶

**N145,185,705.36**

IREWOLE ▶

**N156,483,931.74**

ISOKAN ▶

**N141,848,762.67**

IWO ▶

**N174,647,899.77**

OBOKUN ▶

**N145,113,209.67**

ODO-OTIN ▶

**N183,002,146.29**

OLA-OLUWA ▶

**N130,695,911.62**

OLORUNDA ▶

**N156,743,623.94**

ORIADE ▶

**N158,464,460.98**

OROLU ▶

**N139,954,965.63**

OSOGBO ▶

**N156,633,497.75**

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

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



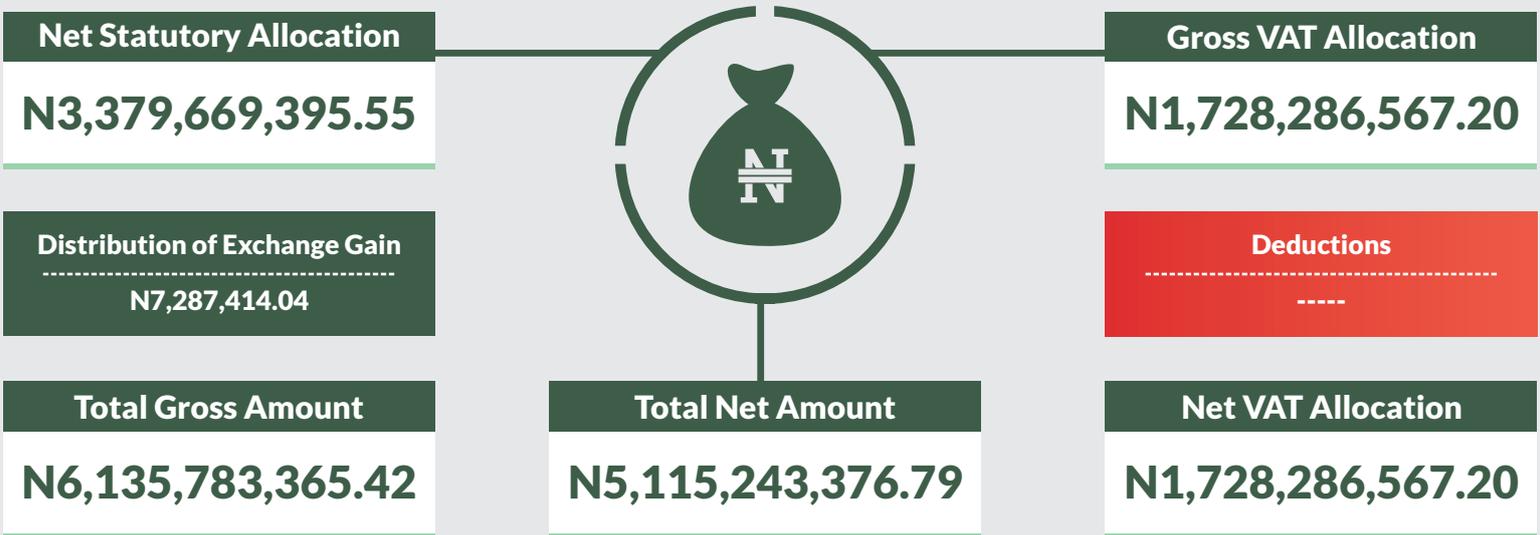
OYO STATE

 **33**
No. of LGCs

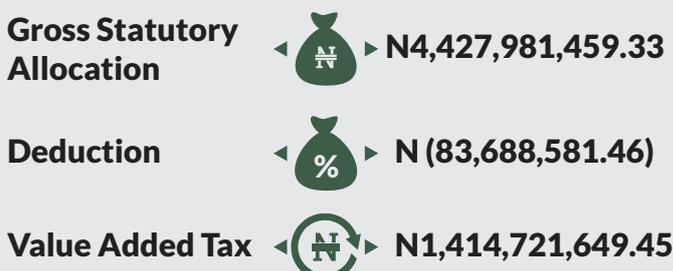
BENEFICIARIES



DEDUCTIONS



LGAs



Exchange Gain Difference = N7,333,408.81





Total Allocation

AFIJIO



N159,004,958.51

AKINYELE



N184,629,551.12

ATIBA



N180,822,107.87

ATISBO



N186,240,529.65

EGBEDA



N201,797,830.07

IBADAN NORTH



N208,015,207.42

IBADAN NORTH EAST



N223,066,364.88

IBADAN NORTH WEST



N164,252,281.30

IBADAN SOUTH EAST



N196,497,935.65

IBADAN SOUTH WEST



N204,769,436.45

IBARAPA CENTRAL



N147,658,935.59

IBARAPA NORTH



N152,336,388.43

IDO



N150,194,665.26

SAKI WEST



N219,688,095.99

IFELOJU



N152,839,140.17

IREPO



N158,928,413.29

ISEYIN



N206,915,701.90

ITESIWAJU



N175,264,489.76



Total Allocation

IWAJOWA



N161,932,280.81

OLORUNSOGO



N147,965,622.50

KAJOLA



N184,198,127.09

LAGELU



N169,623,024.65

OGBOMOSHO NORTH



N178,210,997.91

OGBOMOSHO SOUTH



N151,037,446.40

OGO-OLUWA



N138,395,400.50

OLUYOLE



N183,734,810.83

ONA-ARA



N201,216,388.02

ORELOPE



N152,740,734.44

ORI IRE



N180,159,518.76

OYO EAST



N156,069,203.28

OYO WEST



N157,559,266.92

SAKI EAST



N154,942,444.08

IFEDAPO



N175,640,636.66

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

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



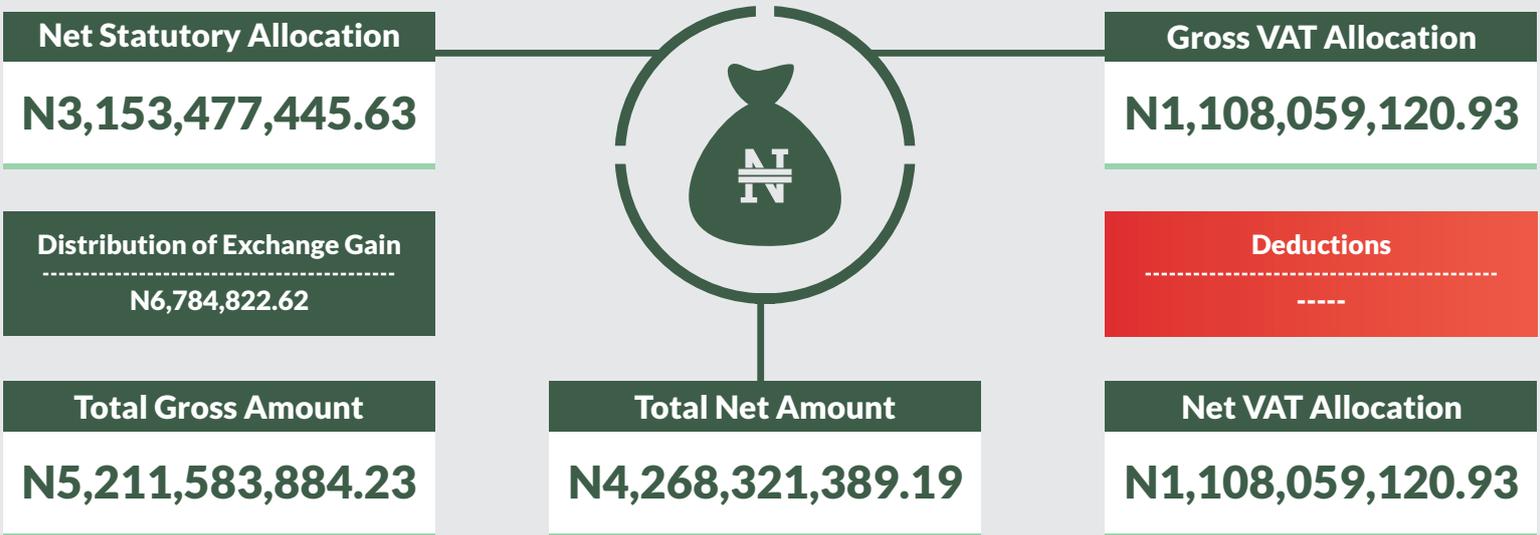
PLATEAU STATE

17
No. of LGCs

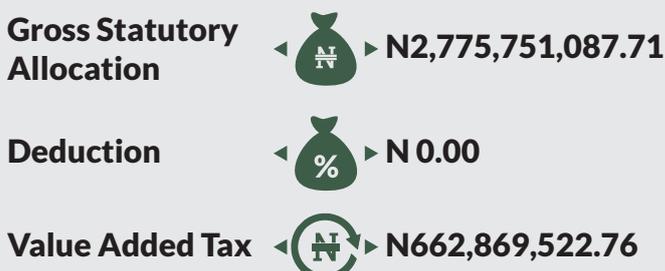
BENEFICIARIES



DEDUCTIONS



LGAs



Exchange Gain Difference =N4,597,064.75





Total Allocation

BARKIN LADI	▶		N 200,207,147.69
BASSA	▶		N202,533,242.78
BOKKOS	▶		N201,163,038.01
JOS EAST	▶		N154,686,721.22
JOS NORTH	▶		N273,039,769.65
JOS SOUTH	▶		N234,358,100.38
KANAM	▶		N200,621,032.87
KANKE	▶		N178,064,666.77
LANGTANG NORTH	▶		N183,270,614.99
LANGTANG SOUTH	▶		N172,988,793.85
MANGU	▶		N241,290,463.58
MIKANG	▶		N162,497,491.54
PANKSHIN	▶		N213,596,604.40
QUAN-PAN	▶		N213,754,834.01
RIYOM	▶		N172,152,176.98
SHENDAM	▶		N215,832,387.03
WASE	▶		N223,160,589.45

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

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



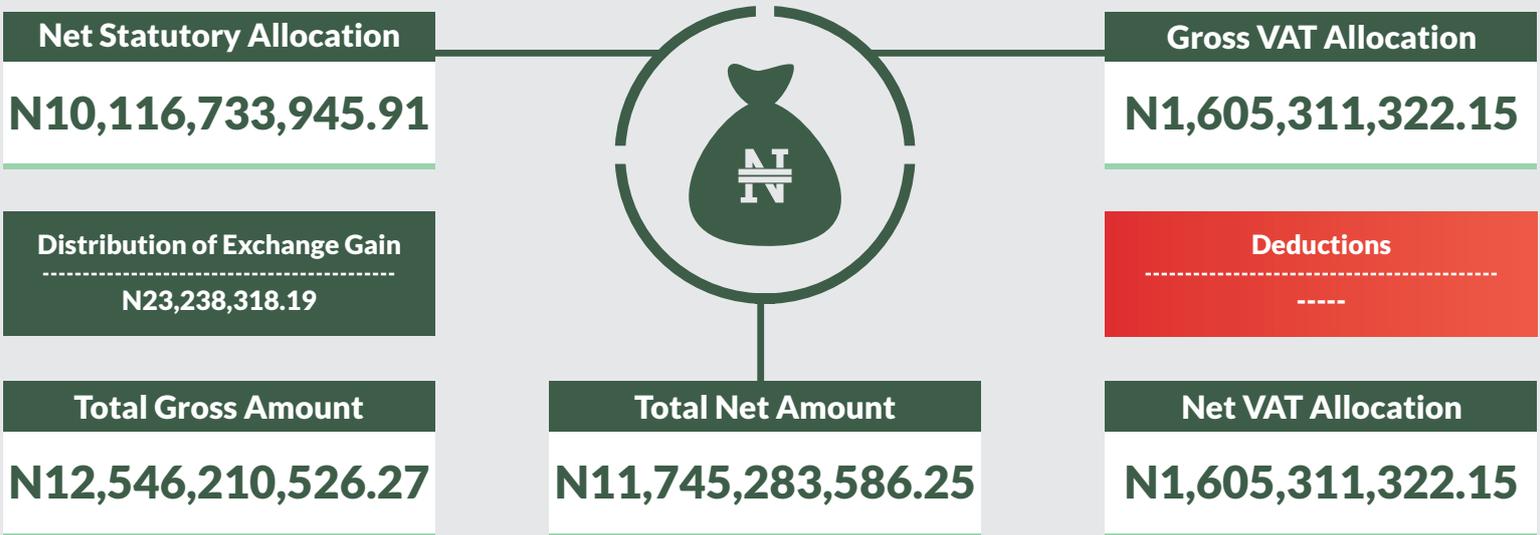
RIVERS STATE

 **23**
No. of LGCs

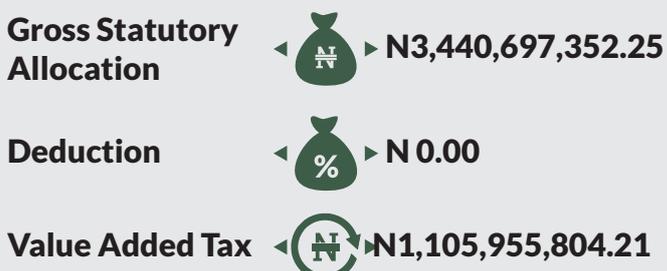
BENEFICIARIES



DEDUCTIONS



LGAs



Exchange Gain Difference = N5,698,316.60





Total Allocation

AHOADA	▶		N167,345,410.18
AHOADA WEST	▶		N 204,704,892.89
AKUKUTORU	▶		N185,204,457.53
ANDONI	▶		N199,126,702.69
ASARITORU	▶		N188,919,602.39
BONNY	▶		N188,525,037.05
DEGEMA	▶		N203,048,264.98
ELEME	▶		N193,667,601.53
EMOHUA	▶		N187,682,563.02
ETCHE	▶		N215,823,738.58
GONAKA	▶		N196,065,034.13
IKWERRE	▶		N186,667,009.33
KHANA	▶		N221,303,275.80
OBIO/AKPOR	▶		N272,344,983.18
OBUA/ODUAL	▶		N218,524,807.86
OGBA/EGBEMA/NDONI	▶		N220,112,756.75
OGU/BOLO	▶		N151,333,935.60
OKRIKA	▶		N189,378,440.77



Total Allocation

OMUMMA	▶		N150,501,054.83
OPOBO/NKORO	▶		N163,665,499.95
OYIGBO	▶		N165,393,574.76
PORT HARCOURT	▶		N305,566,107.52
TAI	▶		N177,446,721.73

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

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



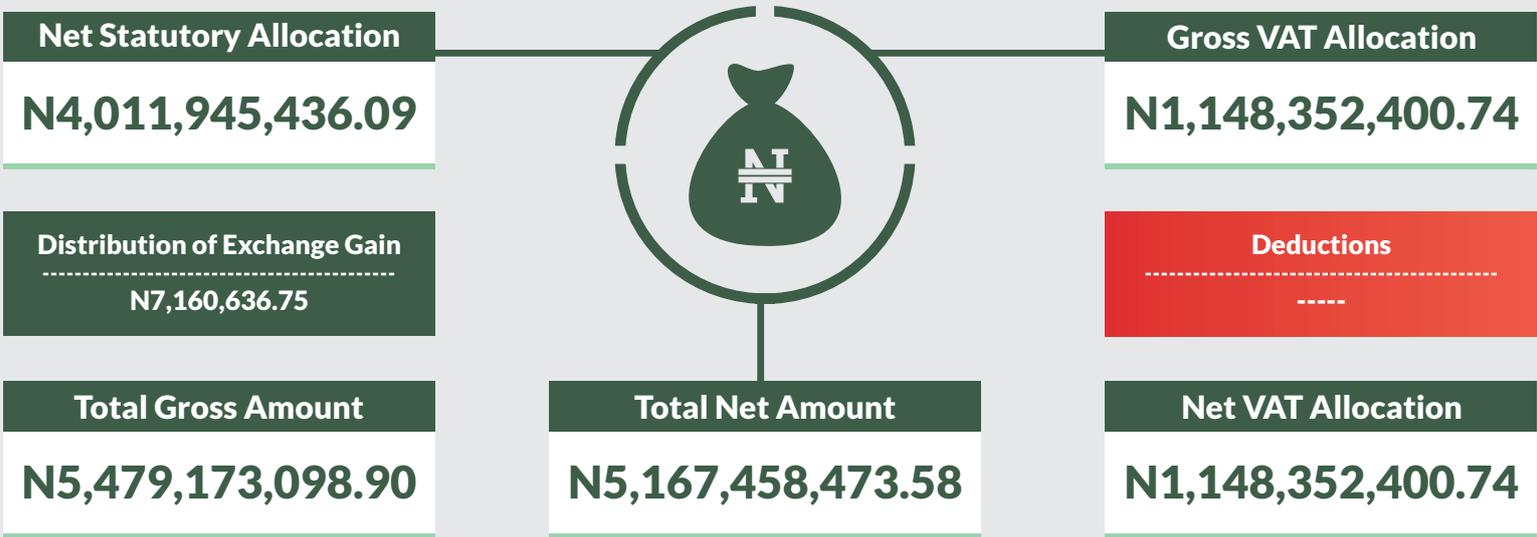
SOKOTO STATE

 **23**
No. of LGCs

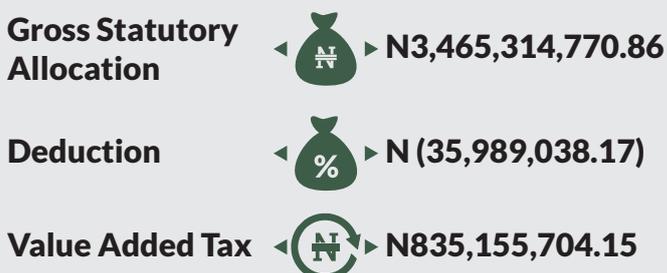
BENEFICIARIES



DEDUCTIONS



LGAs



Exchange Gain Difference = N5,739,086.78





Total Allocation

BINJI	▶		N159,479,182.43
BODINGA	▶		N182,842,693.38
DANGE-SHUNI	▶		N195,752,967.36
GADA	▶		N213,536,994.01
GORONYO	▶		N198,180,747.28
GUDU	▶		N176,208,217.59
GWADABAWA	▶		N 207,665,534.08
ILLELA	▶		N176,784,220.13
ISA	▶		N195,285,308.20
KEBBE	▶		N177,901,838.18
KWARE	▶		N168,013,187.63
RABAH	▶		N195,011,217.74
SABON BIRNI	▶		N207,512,320.52
SHAGARI	▶		N186,776,133.07
SILAME	▶		N166,773,675.38
SOKOTO NORTH	▶		N192,000,499.83
SOKOTO SOUTH	▶		N187,808,307.90
TAMBUWAL	▶		N208,160,491.18



Total Allocation

TANGAZA	▶		N186,329,567.90
TURETA	▶		N168,801,147.13
WAMAKKO	▶		N181,862,015.73
WURNO	▶		N174,996,074.56
YABO	▶		N162,538,182.41

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

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



TARABA STATE

 **16**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation
 **N3,779,059,540.15**

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

Gross Total
 **N3,779,059,540.15**

DEDUCTIONS

External Debt
 **N17,020,078.04**

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

Other Deductions (see Note)
 **N400,446,719.68**

Net Statutory Allocation
N3,361,592,742.43

Gross VAT Allocation
N989,931,932.57

Distribution of Exchange Gain

N6,258,695.70

Deductions

Total Gross Amount
N4,775,250,168.42

Total Net Amount
N4,357,783,370.70

Net VAT Allocation
N989,931,932.57

LGAs

Gross Statutory Allocation  **N2,597,265,014.18**

Deduction  **N 0.00**

Value Added Tax  **N560,449,606.93**

Exchange Gain Difference =N4,301,464.74

Total Allocation
 **N3,162,016,085.86**



Total Allocation

ARDO KOLA	▶		N160,972,147.64
BALI	▶		N263,256,868.95
DONGA	▶		N187,521,782.91
GASHAKA	▶		N213,629,105.63
GASSOL	▶		N240,610,418.39
IBI	▶		N167,300,820.70
JALINGO	▶		N166,437,798.68
KARIM LAMIDU	▶		N243,545,328.29
KURMI	▶		N176,471,839.87
LAU	▶		N165,704,934.53
SARDAUNA	▶		N 241,858,916.49
TAKUM	▶		N193,087,220.22
USSA	▶		N168,979,505.53
WUKARI	▶		N238,073,905.41
YORRO	▶		N160,306,073.92
ZING	▶		N174,259,418.70

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

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



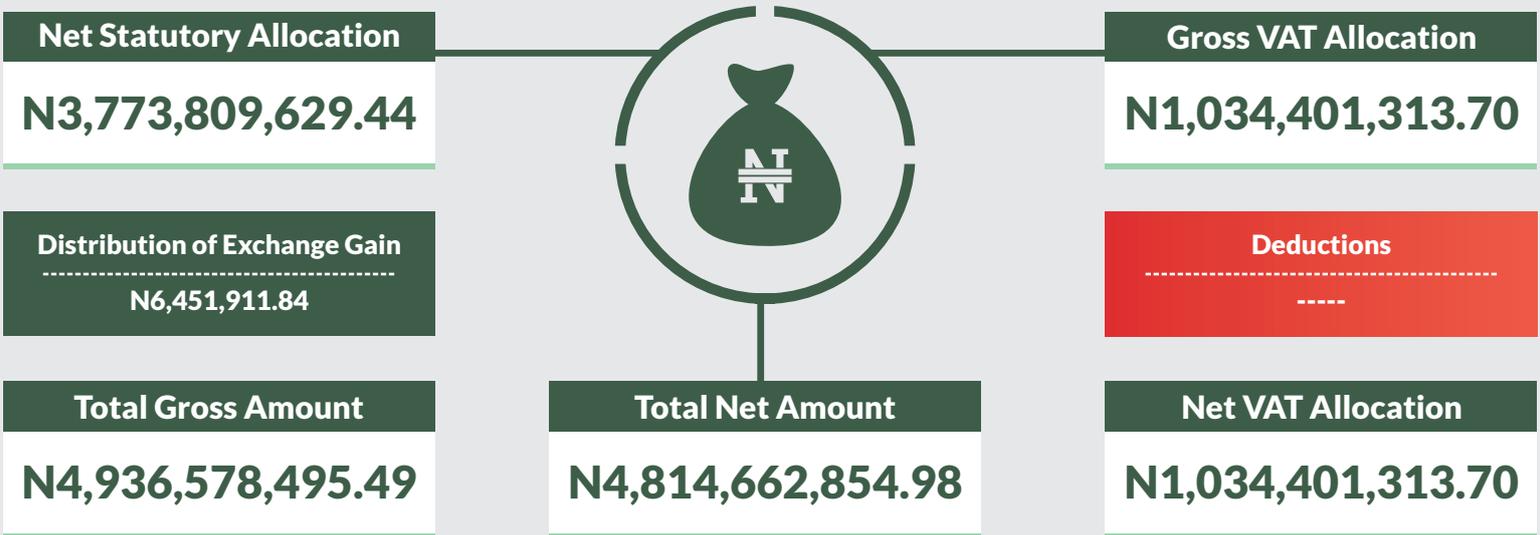
YOBE STATE

 **17**
No. of LGCs

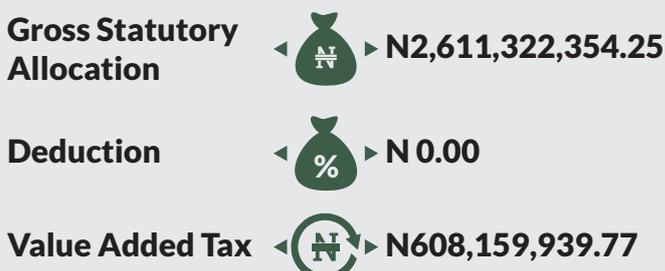
BENEFICIARIES



DEDUCTIONS



LGAs



Exchange Gain Difference =N4,324,745.83





Total Allocation

BADE	▶		N181,241,656.36
BURSARI	▶		N194,323,171.25
DAMATURU	▶		N166,524,946.96
FIKA	▶		N186,445,671.24
FUNE	▶		N259,911,084.27
GEIDAM	▶		N 212,502,434.56
GUJBA	▶		N196,482,883.79
GULAMI	▶		N173,251,427.90
JAKUSKO	▶		N227,732,605.57
KARASUWA	▶		N163,735,925.43
MACHINA	▶		N154,693,149.82
NANGERE	▶		N165,747,535.37
NGURU	▶		N182,383,156.96
POTISKUM	▶		N201,311,897.13
TARMUA	▶		N179,636,027.31
YUNUSARI	▶		N189,701,977.30
YUSUFARI	▶		N188,181,488.62

Federation Account Allocation Committee (FAAC) July 2019 Disbursement

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



ZAMFARA STATE

 **14**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation
 **N3,904,022,027.24**

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

Gross Total
 **N3,904,022,027.24**

DEDUCTIONS

External Debt
 **N26,330,741.67**

Contractual Obligation (ISPO)
 **N488,822,936.86**

Other Deductions (see Note)
 **N518,487,915.95**

Net Statutory Allocation
N2,870,380,432.76

Gross VAT Allocation
N1,094,207,316.84

Distribution of Exchange Gain
N6,465,652.53

Deductions

Total Gross Amount
N5,004,694,996.61

Total Net Amount
N3,971,053,402.13

Net VAT Allocation
N1,094,207,316.84

LGAs

Gross Statutory Allocation  **N2,359,504,309.10**

Deduction  **N 0.00**

Value Added Tax  **N586,186,499.40**

Exchange Gain Difference =N3,907,696.96

Total Allocation
N2,949,598,505.45



Total Allocation

ANKA	▶		N180,118,192.23
BAKURA	▶		N178,994,842.94
BUKKUYUM	▶		N206,281,636.16
BUNGUDU	▶		N227,125,289.17
GUMMI	▶		N199,193,529.51
GUSAU	▶		N 275,156,550.64
KAURA NAMODA	▶		N213,906,365.41
KIYAWA	▶		N190,267,960.35
MARADUN	▶		N205,157,644.22
MARU	▶		N264,286,978.96
SHINKAFI	▶		N170,254,774.98
TALATA MAFARA	▶		N197,556,633.31
TSAFE	▶		N210,873,418.22
ZURMI	▶		N230,424,689.36

Appendix

Federal Ministry of Finance, Abuja

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

S/n	Beneficiaries	Statutory ₦	Exchange Gain Difference ₦	VAT ₦	Total ₦
1	FGN (see Table II)	293,304,623,517.58	485,756,936.55	15,642,853,458.30	309,433,233,912.42
2	State (see Table III)	148,768,024,684.69	246,382,409.73	52,142,844,860.99	201,157,251,955.41
3	LGCs (see Table IV)	114,693,911,246.43	189,950,510.49	36,499,991,402.69	151,383,853,159.62
4	13% Derivation Fund	38,609,634,261.77	95,268,627.49	-	38,704,902,889.26
5	Cost of Collection - NCS	4,555,125,013.06	-	343,544,401.16	4,898,669,414.22
6	Transfer to ECA	35,000,000,000.00	-	-	35,000,000,000.00
7	FIRS Refund	4,000,000,000.00	-	-	4,000,000,000.00
8	Cost of Collections - FIRS	9,922,726,687.93	-	4,001,692,670.59	13,924,419,358.52
9	Cost of Collection - DPR	4,095,372,113.96	-	-	4,095,372,113.96
	Total	652,949,417,525.42	1,017,358,484.26	108,630,926,793.73	762,597,702,803.41

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

S/n	Beneficiaries	1 Gross Statutory Allocation ₦	2 Less Deductions ₦	3 Net Statutory Allocation ₦	4=2-3	5 Exchange Gain Difference ₦	6 VAT ₦	7(4+5+6) Total Net Amount ₦
1	FGN (CRF Account)	270,031,781,332.62	34,368,196,657.71	235,663,584,674.91		447,213,580.53	14,599,996,561.08	250,710,794,816.52
2	Share of Derivation & Ecology	5,567,665,594.49	-	5,567,665,594.49		9,220,898.57	-	5,576,886,493.05
3	Stabilization	2,783,832,797.24	-	2,783,832,797.24		4,610,449.28	-	2,788,443,246.53
4	Development of Natural Resources	9,353,678,198.74	-	9,353,678,198.74		15,491,109.59	-	9,369,169,308.33
5	FCT-Abuja	5,567,665,594.49	34,976,456.56	5,532,689,137.93		9,220,898.57	1,042,856,897.22	6,584,766,933.71
	Sub-total	293,304,623,517.58	34,403,173,114.27	258,901,450,403.31		485,756,936.54	15,642,853,458.30	275,030,060,798.15

Source: Office of the Accountant-General of the Federation

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

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

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

1	2	3	4	5	6=4+5	7	8		9	10=6-(7+8+9)	11	12	13	14	15=6+11+12	16=10+11+14	S/n
							External Debt	Contractual Obligation (ISPO)									
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total												
			₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
1	ABIA	17	3,673,578,709.00	521,109,993.96	4,194,688,702.95	42,102,357.90	0.00	403,803,113.36	3,748,783,231.69	7,405,188.77	1,065,830,616.83	-	1,065,830,616.83	5,267,924,508.55	4,822,019,037.29	1	
2	ADAMAWA	21	3,908,056,014.32	-	3,908,056,014.32	39,094,397.36	0.00	421,726,653.70	3,447,234,963.26	6,472,333.42	1,105,981,251.92	-	1,105,981,251.92	5,020,509,599.66	4,559,688,548.60	2	
3	AKWA IBOM	31	3,944,373,271.74	8,823,202,337.72	12,767,575,609.45	14,782,883.32	0.00	1,052,339,532.95	11,700,453,193.18	28,610,413.12	1,268,582,147.74	-	1,268,582,147.74	14,064,768,170.32	12,997,645,754.05	3	
4	ANAMBRA	21	3,900,734,731.47	-	3,900,734,731.47	54,906,525.84	0.00	89,972,595.59	3,755,855,610.04	6,460,208.27	1,247,570,455.85	-	1,247,570,455.85	5,154,765,395.59	5,009,886,274.16	4	
5	BAUCHI	20	4,692,714,571.91	-	4,692,714,571.91	131,623,955.68	201,255,000.00	743,983,685.65	3,615,851,930.58	7,771,846.99	1,253,912,764.16	-	1,253,912,764.16	5,954,399,183.05	4,877,536,541.72	5	
6	BAYELSA	8	3,471,274,962.41	7,166,698,147.28	10,637,973,109.68	33,286,734.18	0.00	1,091,938,012.73	9,512,748,362.77	23,019,730.89	928,349,008.15	-	928,349,008.15	11,589,341,848.72	10,464,117,101.81	6	
7	BENUE	23	4,399,723,267.16	-	4,399,723,267.16	25,398,917.32	103,855,987.23	423,541,958.63	3,846,926,403.98	7,286,608.95	1,214,559,339.00	-	1,214,559,339.00	5,621,569,215.10	5,068,772,351.92	7	
8	BORNO	27	4,874,262,838.00	-	4,874,262,838.00	18,502,027.79	0.00	323,071,065.26	4,532,689,744.95	8,072,518.45	1,203,019,198.37	-	1,203,019,198.37	6,085,354,554.82	5,743,781,461.77	8	
9	CROSS RIVER	18	3,945,045,950.55	-	3,945,045,950.55	68,224,089.09	633,134,951.92	750,968,266.76	2,492,718,642.78	6,533,594.37	1,060,754,973.43	-	1,060,754,973.43	5,012,334,518.35	3,560,007,210.58	9	
10	DELTA	25	3,983,395,621.62	12,520,027,113.61	16,503,422,735.23	26,150,159.68	0.00	1,233,431,660.88	15,243,840,914.67	37,867,509.92	1,435,309,917.37	-	1,435,309,917.37	17,976,600,162.52	16,717,018,341.96	10	
11	EBONYI	13	3,509,816,805.74	-	3,509,816,805.74	39,542,936.96	0.00	273,186,503.21	3,197,087,365.58	5,812,788.90	995,884,521.96	-	995,884,521.96	4,511,514,116.60	4,198,784,676.44	11	
12	EDO	18	3,668,321,078.27	1,279,202,005.73	4,947,523,084.00	90,241,634.59	0.00	515,176,310.63	4,342,105,138.78	9,124,177.90	1,127,968,563.02	-	1,127,968,563.02	6,084,615,824.92	5,479,197,879.70	12	
13	EKITI	16	3,507,836,236.57	-	3,507,836,236.57	96,788,194.02	102,458,000.01	424,531,814.40	2,884,058,228.14	5,809,508.78	1,007,180,188.56	-	1,007,180,188.56	4,520,825,933.91	3,897,047,925.48	13	
14	ENUGU	17	3,945,386,434.65	-	3,945,386,434.65	73,982,522.48	0.00	206,468,378.89	3,664,935,533.28	6,534,158.26	1,181,783,987.08	-	1,181,783,987.08	5,133,704,579.99	4,853,253,678.62	14	
15	GOMBE	11	3,695,287,701.58	-	3,695,287,701.58	33,205,323.99	533,792,423.91	245,289,219.29	2,883,000,734.39	6,119,956.83	994,446,131.25	-	994,446,131.25	4,695,853,789.66	3,883,566,822.47	15	
16	IJO	27	4,078,948,698.07	594,541,474.77	4,673,490,172.84	51,447,165.55	0.00	891,341,617.92	3,730,701,389.37	8,241,548.21	1,195,630,125.95	-	1,195,630,125.95	5,877,361,847.00	4,934,573,063.53	16	
17	JIGAWA	27	4,387,287,705.22	-	4,387,287,705.22	27,115,156.40	0.00	163,223,611.96	4,196,948,936.86	7,266,013.78	1,256,697,335.49	-	1,256,697,335.49	5,651,251,054.49	5,460,912,286.13	17	
18	KADUNA	23	5,140,217,834.04	-	5,140,217,834.04	216,090,724.37	0.00	203,254,936.77	4,720,872,172.90	8,512,980.25	1,505,307,572.23	-	1,505,307,572.23	6,654,038,386.52	6,234,692,725.38	18	
19	KANO	44	6,222,805,947.93	-	6,222,805,947.93	74,397,424.82	0.00	499,678,666.86	5,648,729,856.25	10,305,910.35	1,946,347,134.75	-	1,946,347,134.75	8,179,458,993.03	7,605,382,901.35	19	
20	KATSINA	34	4,822,497,508.88	-	4,822,497,508.88	98,604,111.14	0.00	255,994,190.54	4,467,899,207.20	7,986,787.21	1,448,879,112.37	-	1,448,879,112.37	6,279,363,408.46	5,924,765,106.78	20	
21	KEBBI	21	4,142,549,419.81	-	4,142,549,419.81	38,965,476.26	0.00	286,739,440.81	3,816,844,502.74	6,860,690.06	1,127,164,431.00	-	1,127,164,431.00	5,276,574,540.87	4,950,869,623.80	21	
22	KOGI	21	4,335,998,646.62	-	4,335,998,646.62	27,649,103.50	117,593,824.10	440,272,884.07	3,750,482,834.95	7,181,071.32	1,117,529,643.48	-	1,117,529,643.48	5,460,709,361.41	4,875,193,549.74	22	
23	KWARA	16	3,492,196,946.96	-	3,492,196,946.96	39,742,879.33	0.00	491,791,048.13	2,960,663,019.50	5,783,607.74	1,010,817,811.15	-	1,010,817,811.15	4,508,798,365.85	3,977,264,438.39	23	
24	LAGOS	20	5,255,563,314.61	-	5,255,563,314.61	926,864,967.20	2,000,000,000.00	-	2,328,698,347.41	8,704,009.86	10,095,710,010.01	1,000,000,000.00	9,095,710,010.01	15,359,977,334.49	11,433,112,367.29	24	
25	NASSARAWA	13	3,617,923,540.92	-	3,617,923,540.92	31,079,742.06	226,360,533.05	124,304,116.61	3,236,179,149.20	5,991,830.05	954,564,517.31	-	954,564,517.31	4,578,479,888.28	4,196,735,496.56	25	
26	NIGER	25	4,647,061,703.83	-	4,647,061,703.83	35,000,178.17	275,631,992.38	285,266,009.01	4,051,163,524.27	7,696,238.91	1,198,353,681.34	-	1,198,353,681.34	5,853,111,624.08	5,257,213,444.52	26	
27	OGUN	20	3,644,793,865.45	-	3,644,793,865.45	75,985,872.06	0.00	1,133,331,119.97	2,435,476,873.42	6,036,331.38	1,236,774,385.37	-	1,236,774,385.37	4,887,604,582.19	3,678,287,590.16	27	
28	ONDO	18	3,652,014,610.29	1,018,155,277.07	4,670,169,887.36	76,149,030.52	307,710,850.70	362,559,752.24	3,923,750,253.90	8,610,349.23	1,130,241,411.19	-	1,130,241,411.19	5,809,021,647.78	5,062,602,014.32	28	
29	OSUN	30	3,577,977,549.20	-	3,577,977,549.20	97,150,687.53	945,881,467.00	1,375,047,323.53	1,159,898,071.14	5,925,673.43	1,119,144,650.52	-	1,119,144,650.52	4,703,047,873.15	2,284,968,395.09	29	
30	OYO	33	4,400,209,384.18	-	4,400,209,384.18	125,101,279.56	99,912,935.00	795,525,774.07	3,379,669,395.55	7,287,414.04	1,728,286,567.20	-	1,728,286,567.20	6,135,783,365.42	5,115,243,376.79	30	
31	PLATEAU	17	4,096,739,940.68	-	4,096,739,940.68	23,038,723.31	400,864,283.56	519,359,488.18	3,153,477,445.63	6,784,822.62	1,108,059,120.93	-	1,108,059,120.93	5,211,583,884.23	4,268,321,389.19	31	
32	RIVERS	23	4,230,962,974.30	6,686,697,911.64	10,917,660,885.93	277,644,002.14	0.00	523,282,937.88	10,116,733,945.91	23,238,318.19	1,605,311,322.15	-	1,605,311,322.15	12,546,210,526.27	11,745,283,586.25	32	
33	SOKOTO	23	4,323,660,061.41	-	4,323,660,061.41	35,530,162.54	0.00	276,184,462.78	4,011,945,436.09	7,160,636.75	1,148,352,400.74	-	1,148,352,400.74	5,479,173,098.90	5,167,458,473.58	33	
34	TARABA	16	3,779,059,540.15	-	3,779,059,540.15	17,020,078.04	0.00	400,446,719.68	3,361,592,742.43	6,258,695.70	989,931,932.57	-	989,931,932.57	4,775,250,168.42	4,357,783,370.70	34	
35	YOBE	17	3,895,725,269.95	-	3,895,725,269.95	31,943,044.92	0.00	89,972,595.59	3,773,809,629.44	6,451,911.84	1,034,401,313.70	-	1,034,401,313.70	4,936,578,495.49	4,814,662,854.98	35	
36	ZAMFARA	14	3,904,022,027.24	-	3,904,022,027.24	26,330,741.67	488,822,936.86	518,487,915.95	2,870,380,432.76	6,465,652.53	1,094,207,316.84	-	1,094,207,316.84	5,004,690,996.61	3,971,053,402.13	36	
	Total (States)		148,768,024,684.69	38,609,634,261.77	187,377,658,946.46	3,140,683,211.29	6,437,275,185.72	17,835,493,384.48	159,964,207,164.98	341,651,037.27	52,142,844,860.99	1,000,000,000.00	51,142,844,860.99	239,862,154,844.72	211,448,703,063.24		

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

State	S/n	Local Government Councils	Gross Statutory Allocation	Deduction	Exchange Gain Difference	Value Added Tax	Total Allocation
			₦	₦	₦	₦	₦
ABIA	1	ABA NORTH	121,960,404.63	-	201,984.93	32,669,348.84	154,831,738.39
	2	ABA SOUTH	203,475,047.24	-	336,985.54	57,418,204.48	261,230,237.25
	3	AROCHUKWU	143,167,098.31	-	237,106.43	37,575,718.49	180,979,923.22
	4	BENDE	145,871,767.34	-	241,585.77	39,289,325.86	185,402,678.97
	5	IKWUANO	132,771,877.42	-	219,890.36	35,055,726.05	168,047,493.84
	6	ISIALA NGWA NORTH	137,119,030.54	-	227,089.91	36,287,129.55	173,633,250.01
	7	ISIALA NGWA SOUTH	133,042,186.34	-	220,338.04	34,802,967.99	168,065,492.36
	8	ISUIKWUATO	129,724,427.64	-	214,843.33	33,213,353.66	163,152,624.63
	9	NNEOCHI	139,954,183.97	-	231,785.35	37,084,596.50	177,270,565.82
	10	OBIOMA NGWA	142,025,178.19	-	235,215.23	38,454,465.42	180,714,858.84
	11	OHAFIA	155,315,892.74	-	257,226.67	43,438,047.15	199,011,166.56
	12	OSISIOMA	149,541,594.43	-	247,663.56	41,442,267.59	191,231,525.58
	13	UGWUNAGBO	114,193,260.04	-	189,121.36	30,723,792.33	145,106,173.73
	14	UKWA EAST	107,897,033.04	-	178,693.85	28,865,617.67	136,941,344.56
	15	UKWA WEST	112,352,415.99	-	186,072.64	31,188,238.21	143,726,726.83
	16	UMUAHIA NORTH	167,481,221.22	-	277,374.30	41,522,687.05	209,281,282.57
	17	UMUAHIA SOUTH	144,713,599.96	-	239,667.67	35,100,864.22	180,054,131.84
ABIA TOTAL			2,380,606,219.02	-	3,942,644.92	634,132,351.07	3,018,681,215.01
ADAMAWA	1	DEMSA	148,408,518.84	-	245,787.01	38,293,578.00	186,947,883.86
	2	FUFORE	181,302,879.52	-	300,265.06	40,408,578.64	222,011,723.22
	3	GANYE	154,379,453.85	-	255,675.79	37,029,083.61	191,664,213.25
	4	GIREI	135,161,436.24	-	223,847.84	34,362,098.79	169,747,382.86
	5	GOMBI	133,747,084.63	-	221,505.46	35,647,715.02	169,616,305.11
	6	GUYUK	142,994,906.54	-	236,821.25	38,100,665.16	181,332,392.95
	7	HONG	155,755,737.76	-	257,955.12	37,423,279.80	193,436,972.69
	8	JADA	162,933,494.74	-	269,842.58	37,372,196.23	200,575,533.54
	9	YOLA-NORTH	141,662,566.96	-	234,614.69	39,701,388.01	181,598,569.67
	10	LAMURDE	126,840,198.80	-	210,066.60	33,017,184.94	160,067,450.34
	11	MADAGALI	128,898,003.37	-	213,474.64	34,740,101.57	163,851,579.58
	12	MAIHA	126,199,443.30	-	209,005.42	32,892,957.20	159,301,405.92
	13	MAYO-BELWA	146,330,967.65	-	242,346.27	36,171,849.67	182,745,163.59
	14	MICHIKA	141,859,206.93	-	234,940.36	36,341,841.40	178,435,988.69
	15	MUBI NORTH	135,367,816.03	-	224,189.63	36,010,932.51	171,602,938.18
	16	MUBI SOUTH	126,112,038.51	-	208,860.66	34,279,332.45	160,600,231.62
	17	NUMAN	119,851,460.42	-	198,492.19	31,289,887.48	151,339,840.10
	18	SHELLENG	135,771,973.89	-	224,858.98	35,854,239.72	171,851,072.59
	19	SONG	170,898,614.88	-	283,034.02	39,267,216.78	210,448,865.68
	20	TOUNGO	146,422,662.66	-	242,498.13	28,263,753.08	174,928,913.88
	21	YOLA-SOUTH	141,894,607.10	-	234,998.99	39,416,634.26	181,546,240.36
ADAMAWA TOTAL			3,002,793,072.64	-	4,973,080.71	755,884,514.35	3,763,650,667.69

AKWA IBOM	1	ABAK	136,252,367.05	-	225,654.58	36,214,568.76	172,692,590.39
	2	EASTERN OBOLO	106,385,641.03	-	176,190.76	30,069,911.45	136,631,743.24
	3	EKET	140,459,184.83	-	232,621.71	38,832,660.42	179,524,466.96
	4	EKPE ATAI	107,677,918.97	-	178,330.96	31,169,186.08	139,025,436.02
	5	ESSIEN UDIM	144,701,441.82	-	239,647.53	40,405,924.88	185,347,014.23
	6	ETIM EKPO	126,123,606.72	-	208,879.82	33,580,440.13	159,912,926.68
	7	ETINAN	143,046,136.34	-	236,906.09	38,576,616.74	181,859,659.17
	8	IBENO	114,615,582.03	-	189,820.79	31,230,595.89	146,035,998.71
	9	IBESIKPO ASUTAN	133,015,348.73	-	220,293.59	36,058,971.17	169,294,613.50
	10	IBIONO IBOM	144,714,541.50	-	239,669.23	40,169,047.31	185,123,258.03
	11	IKA	111,376,318.38	-	184,456.07	31,039,638.77	142,600,413.22
	12	IKONO	131,738,171.04	-	218,178.39	35,652,414.79	167,608,764.22
	13	IKOT ABASI	131,775,313.71	-	218,239.90	35,661,724.05	167,655,277.66
	14	IKOT EKPENE	135,906,633.09	-	225,081.99	36,526,467.98	172,658,183.07
	15	INI	124,164,028.03	-	205,634.46	33,093,698.98	157,463,361.46
	16	ITU	126,777,727.48	-	209,963.14	35,271,361.08	162,259,051.70
	17	MBO	118,339,472.59	-	195,988.11	33,470,450.09	152,005,910.79
	18	MKPAT ENIN	147,025,504.97	-	243,496.53	39,261,277.39	186,530,278.90
	19	NSIT IBOM	122,681,898.18	-	203,179.83	33,830,225.50	156,715,303.50
	20	NSIT UBIUM	129,081,811.95	-	213,779.06	35,365,079.49	164,660,670.49
	21	OBAT AKARA	134,263,832.77	-	222,361.27	36,933,571.97	171,419,766.01
	22	OKOBO	115,403,278.37	-	191,125.33	33,473,970.40	149,068,374.10
	23	ONNA	120,503,472.30	-	199,572.02	34,985,042.75	155,688,087.07
	24	ORON	123,429,446.67	-	204,417.88	32,175,681.06	155,809,545.61
	25	ORUK ANAM	145,427,231.03	-	240,849.55	38,840,248.64	184,508,329.22
	26	UDUNG UKO	108,329,719.96	-	179,410.44	29,501,577.39	138,010,707.79
	27	UKANAFUN	132,921,451.05	-	220,138.08	35,271,361.08	168,412,950.21
	28	UQUO	108,368,297.50	-	179,474.33	30,316,958.80	138,864,730.63
	29	URUAN	141,329,657.07	-	234,063.34	34,588,186.78	176,151,907.19
	30	URUE OFFONG/ORUK	116,943,333.72	-	193,675.90	30,900,391.06	148,037,400.67
	31	UYO	176,765,551.49	-	292,750.56	49,551,292.14	226,609,594.19
AKWA IBOM TOTAL			3,999,543,920.36	-	6,623,851.27	1,092,018,543.00	5,098,186,314.63
ANAMBRA	1	AGUATA	198,821,953.02	-	329,279.31	53,841,055.60	252,992,287.93
	2	ANAMBRA EAST	130,756,632.10	-	216,552.81	36,877,789.85	167,850,974.76
	3	ANAMBRA WEST	134,511,597.50	-	222,771.60	37,979,646.04	172,714,015.14
	4	ANIOCHA	162,583,507.00	-	269,262.94	47,178,287.28	210,031,057.23
	5	AWKA NORTH	123,476,884.13	-	204,496.45	33,692,068.18	157,373,448.76
	6	AWKA SOUTH	142,149,427.52	-	235,421.01	39,671,975.11	182,056,823.64
	7	AYAMELUM	131,740,452.16	-	218,182.17	37,275,115.20	169,233,749.53
	8	DUNUKOFIA	117,792,333.46	-	195,081.97	32,422,723.59	150,410,139.02
	9	EKWUSIGWO	130,830,466.86	-	216,675.09	37,261,112.20	168,308,254.15
	10	IDEMILI NORTH	206,978,514.81	-	342,787.81	58,582,596.63	265,903,899.25
	11	IDEMILI SOUTH	143,850,317.75	-	238,237.94	41,129,695.25	185,218,250.94
	12	IHALA	175,871,456.19	-	291,269.80	48,520,384.89	224,683,110.88
	13	NJIKOKA	129,220,630.28	-	214,008.96	36,497,127.28	165,931,766.52
	14	NNEWI NORTH	128,123,023.84	-	212,191.16	37,209,324.57	165,544,539.56
	15	NNEWI SOUTH	153,775,683.85	-	254,675.85	43,161,694.86	197,192,054.57
	16	OGBARU	146,937,017.36	-	243,349.98	42,240,234.87	189,420,602.21
	17	ONISHA NORTH	123,092,634.28	-	203,860.07	34,656,945.30	157,953,439.65
	18	ONISHA SOUTH	127,546,387.92	-	211,236.16	35,573,789.79	163,331,413.87
	19	ORUMBA NORTH	137,739,269.20	-	228,117.12	38,369,930.77	176,337,317.09
	20	ORUMBA SOUTH	139,388,657.72	-	230,848.76	39,527,173.13	179,146,679.61
	21	OYI	133,833,637.80	-	221,648.80	38,027,600.44	172,082,887.04
ANAMBRA TOTAL			3,019,020,484.76	-	4,999,955.76	849,696,270.84	3,873,716,711.35

BAUCHI	1	ALKALERI	225,657,982.08	-	373,723.84	49,487,474.25	275,519,180.17
	2	BAUCHI	272,505,779.97	-	451,310.90	62,347,235.10	335,304,325.97
	3	BOGORO	119,179,439.98	-	197,379.23	30,305,006.77	149,681,825.98
	4	DAMBAN	140,850,625.76	-	233,270.00	35,523,432.11	176,607,327.86
	5	DARAZO	178,674,819.42	-	295,912.60	43,399,141.86	222,369,873.88
	6	DASS	118,315,742.79	-	195,948.81	30,753,102.78	149,264,794.38
	7	GAMAWA	188,757,613.73	-	312,611.23	46,120,808.79	235,191,033.75
	8	GANJUWA	190,545,309.88	-	315,571.93	43,310,821.26	234,171,703.07
	9	GIADE	134,027,535.17	-	221,969.92	35,996,483.18	170,245,988.28
	10	I/GADAU	153,500,643.31	-	254,220.34	41,709,316.12	195,464,179.78
	11	JAMA'ARE	118,773,944.23	-	196,707.66	32,938,822.47	151,909,474.37
	12	KATAGUM	183,933,829.41	-	304,622.32	46,870,399.56	231,108,851.29
	13	KIRFI	151,276,796.71	-	250,537.32	35,264,963.32	186,792,297.35
	14	MISAU	176,643,731.77	-	292,548.81	44,329,285.28	221,265,565.86
	15	NINGI	226,365,035.24	-	374,894.83	54,006,610.10	280,746,540.16
	16	SHIRA	169,701,371.60	-	281,051.21	42,023,640.45	212,006,063.26
	17	TAFAWA BALEWA	166,914,311.11	-	276,435.41	40,926,399.77	208,117,146.29
	18	TORO	234,733,217.83	-	388,753.81	51,128,719.75	286,250,691.38
	19	WARJI	130,642,647.68	-	216,364.04	32,691,383.98	163,550,395.70
	20	ZAKI	146,185,299.02	-	242,105.02	38,694,446.71	185,121,850.75
BAUCHI TOTAL			3,427,185,676.71	-	5,675,939.22	837,827,493.63	4,270,689,109.55
BAYELSA	1	BRASS	166,004,262.04	-	274,928.23	38,846,527.79	205,125,718.07
	2	EKERMOR	190,573,753.51	-	315,619.04	45,512,268.81	236,401,641.36
	3	KOLOKUMA/OPOKUMA	126,827,035.39	-	210,044.80	30,416,799.89	157,453,880.09
	4	NEMBE	156,383,464.34	-	258,994.73	34,612,927.99	191,255,387.06
	5	OGBIA	164,345,386.87	-	272,180.88	38,445,760.36	203,063,328.12
	6	SAGBAMA	161,577,027.34	-	267,596.06	39,010,574.11	200,855,197.51
	7	SOUTHERN IJAW	223,229,715.52	-	369,702.26	49,357,696.06	272,957,113.85
	8	YENAGOA	206,049,371.82	-	341,249.01	52,012,086.01	258,402,706.84
BAYELSA TOTAL			1,394,990,016.84	-	2,310,315.02	328,214,641.03	1,725,514,972.88
BENUE	1	ADO	164,183,947.51	(6,066,891.24)	271,913.52	37,898,853.28	196,287,823.06
	2	AGATU	144,867,491.36	(6,066,891.24)	239,922.54	32,942,338.81	171,982,861.46
	3	APA	140,274,801.77	(6,066,891.24)	232,316.34	31,474,918.26	165,915,145.13
	4	BURUKU	166,293,943.94	(6,066,891.24)	275,407.99	39,841,984.69	200,344,445.37
	5	GBOKO	215,823,648.04	(6,066,891.24)	357,436.69	51,984,306.91	262,098,500.40
	6	GUMA	176,330,625.50	(6,066,891.24)	292,030.26	38,893,692.12	209,449,456.64
	7	GWER EAST	167,266,058.48	(6,066,891.24)	277,017.96	36,707,033.68	198,183,218.88
	8	GWER WEST	143,740,505.84	(6,066,891.24)	238,056.08	33,460,371.58	171,372,042.26
	9	KATSINA ALA	181,581,332.22	(6,066,891.24)	300,726.22	41,484,560.08	217,299,727.28
	10	KONSHISHA	171,796,525.17	(6,066,891.24)	284,521.10	41,559,190.60	207,573,345.62
	11	KWANDE	196,695,555.68	(6,066,891.24)	325,757.67	43,360,414.51	234,314,836.61
	12	LOGO	151,050,601.20	(6,066,891.24)	250,162.70	37,130,722.22	182,364,594.88
	13	MAKURDI	181,447,275.41	(6,066,891.24)	300,504.20	47,170,247.54	222,851,135.92
	14	OBI	134,035,828.39	(6,066,891.24)	221,983.66	31,638,416.98	159,829,337.78
	15	OGBADIBO	140,807,473.89	(6,066,891.24)	233,198.53	33,973,710.62	168,947,491.80
	16	OHIMINI	128,433,588.09	(6,066,891.24)	212,705.50	29,497,053.15	152,076,455.50
	17	OJU	162,507,723.81	(6,066,891.24)	269,137.44	37,222,484.90	193,932,454.90
	18	OKPOKWU	152,286,250.52	(6,066,891.24)	252,209.13	37,724,011.35	184,195,579.76
	19	OTUKPO	178,355,231.07	(6,066,891.24)	295,383.31	44,374,967.07	216,958,690.22
	20	TARKA	123,614,042.34	(6,066,891.24)	204,723.60	30,123,824.31	147,875,699.01
	21	UKUM	169,020,364.91	(6,066,891.24)	279,923.36	40,875,312.23	204,108,709.25
	22	USHONGO	164,578,193.90	(6,066,891.24)	272,566.45	38,638,821.87	197,422,690.99
	23	VANDEIKYA	174,317,428.42	(6,066,891.24)	288,696.10	41,907,153.42	210,446,386.69
BENUE TOTAL			3,729,308,437.45	(139,538,498.52)	6,176,300.33	879,884,390.15	4,475,830,629.41

BORNO	1	ABADAN	146,391,730.06	-	242,446.91	31,617,395.77	178,251,572.73
	2	ASKIRA UBA	141,555,455.01	-	234,437.30	34,583,137.34	176,373,029.65
	3	BAMA	198,596,171.02	-	328,905.38	44,901,158.08	243,826,234.48
	4	BAYO	114,397,399.45	-	189,459.44	29,958,783.42	144,545,642.31
	5	BIU	158,335,294.88	-	262,227.26	37,554,354.94	196,151,877.08
	6	CHIBOK	114,064,022.11	-	188,907.32	28,951,740.84	143,204,670.27
	7	DAMBOA	191,208,307.66	-	316,669.95	41,896,145.52	233,421,123.14
	8	DIKWA	126,535,067.75	-	209,561.26	32,065,570.00	158,810,199.02
	9	GUBIO	150,279,580.24	-	248,885.78	35,732,087.41	186,260,553.43
	10	GUZAMALA	128,092,611.77	-	212,140.79	31,262,861.70	159,567,614.27
	11	GWOZA	184,555,523.72	-	305,651.94	45,396,035.06	230,257,210.71
	12	HAWUL	130,705,169.20	-	216,467.58	33,192,459.49	164,114,096.27
	13	JERE	150,803,321.58	-	249,753.17	40,302,697.98	191,355,772.72
	14	KAGA	133,302,278.96	-	220,768.79	30,822,197.46	164,345,245.21
	15	KALA BALGE	122,675,361.32	-	203,169.00	28,536,501.03	151,415,031.36
	16	KONDUGA	179,753,740.94	-	297,699.45	36,028,262.60	216,079,703.00
	17	KUKAWA	185,254,502.78	-	306,809.55	39,728,496.74	225,289,809.07
	18	KWAYA KUSAR	103,149,797.84	-	170,831.71	28,200,350.80	131,520,980.35
	19	MAFA	138,962,841.31	-	230,143.54	31,878,524.34	171,071,509.18
	20	MAGUMERI	164,447,463.84	-	272,349.94	34,750,547.51	199,470,361.28
	21	MAIDUGURI METRO	239,474,803.15	-	396,606.59	64,576,233.90	304,447,643.64
	22	MARTE	149,542,219.19	-	247,664.59	33,900,901.78	183,690,785.56
	23	MOBBAR	139,256,597.37	-	230,630.04	32,906,141.16	172,393,368.57
	24	MONGUNO	135,927,642.44	-	225,116.79	32,373,948.92	168,526,708.16
	25	NGALA	155,456,203.43	-	257,459.05	42,326,248.85	198,039,911.33
	26	NGANZAI	135,130,154.63	-	223,796.03	31,587,590.50	166,941,541.16
	27	SHANI	131,058,116.80	-	217,052.12	31,784,571.25	163,059,740.16
BORNO TOTAL			4,048,911,378.46	-	6,705,611.27	966,814,944.35	5,022,431,934.08
CROSS RIVER	1	ABI	138,939,010.34	(2,017,457.56)	230,104.07	35,215,684.51	172,367,341.36
	2	AKAMKPA	174,644,650.46	(2,544,453.37)	289,238.03	35,710,326.80	208,099,761.92
	3	AKPABUYO	167,186,358.02	(2,434,582.26)	276,885.96	45,118,934.82	210,147,596.55
	4	BAKASSI	107,871,565.76	(1,558,697.37)	178,651.67	26,421,409.23	132,912,929.29
	5	BEKWARA	128,860,308.13	(1,868,649.67)	213,412.21	32,166,316.08	159,371,386.76
	6	BIASE	148,244,226.44	(2,154,700.07)	245,514.92	37,122,987.01	183,458,028.30
	7	BOKI	169,954,188.63	(2,475,446.61)	281,469.91	38,449,595.27	206,209,807.20
	8	CALABAR MUNICIPAL	134,629,880.15	(1,953,847.98)	222,967.50	37,921,627.40	170,820,627.07
	9	CALABAR SOUTH	143,498,857.73	(2,084,922.28)	237,655.87	38,878,994.53	180,530,585.85
	10	ETUNG	112,365,197.95	(1,625,005.68)	186,093.81	30,161,618.41	141,087,904.49
	11	IKOM	153,320,728.20	(2,231,802.60)	253,922.38	36,591,029.46	187,933,877.44
	12	OBANLIKU	132,312,694.26	(2,540,598.25)	219,129.89	32,518,503.27	162,509,729.17
	13	OBUBRA	145,828,581.35	(2,119,233.01)	241,514.25	37,378,091.95	181,328,954.53
	14	OBUDU	138,061,228.85	(2,004,350.13)	228,650.33	36,412,901.91	172,698,430.96
	15	ODUKPANI	156,602,188.53	(2,278,449.64)	259,356.97	38,942,672.98	193,525,768.84
	16	OGAJA	147,179,192.23	(2,139,279.57)	243,751.06	37,335,613.57	182,619,277.29
	17	YAKURR	147,759,405.96	(2,147,660.84)	244,711.98	39,256,058.56	185,112,515.66
	18	YALA	162,947,378.56	(2,372,129.21)	269,865.57	40,382,009.30	201,227,124.22
CROSS RIVER TOTAL			2,610,205,641.56	(38,551,266.10)	4,322,896.38	655,984,375.05	3,231,961,646.90

DELTA	1	ANIOCHA NORTH	114,105,724.68	-	188,976.38	37,079,432.09	151,374,133.15
	2	ANIOCHA SOUTH	124,370,712.52	-	205,976.76	39,887,307.43	164,463,996.71
	3	BOMADI	106,316,463.92	-	176,076.19	35,666,067.81	142,158,607.92
	4	BURUTU	152,795,982.75	-	253,053.32	45,289,962.18	198,338,998.26
	5	ETHIOPE EAST	139,020,601.59	-	230,239.20	44,595,757.58	183,846,598.37
	6	ETHIOPE WEST	142,404,463.96	-	235,843.39	44,814,798.92	187,455,106.27
	7	IKA NORTH EAST	150,975,008.77	-	250,037.51	43,255,302.78	194,480,349.07
	8	IKA SOUTH	141,994,204.49	-	235,163.94	41,607,564.27	183,836,932.69
	9	ISOKO NORTH	133,606,082.35	-	221,271.93	40,165,098.79	173,992,453.08
	10	ISOKO SOUTH	149,401,420.35	-	247,431.41	46,701,683.65	196,350,535.41
	11	NDOKWA EAST	125,543,240.26	-	207,918.64	36,958,959.35	162,710,118.25
	12	NDOKWA WEST	129,478,865.77	-	214,436.64	40,569,542.99	170,262,845.39
	13	OKPE	118,599,846.76	-	196,419.33	39,060,035.21	157,856,301.30
	14	OSHIMILI NORTH	116,152,544.86	-	192,366.23	37,909,051.18	154,253,962.27
	15	OSHIMILI SOUTH	126,038,908.32	-	208,739.55	40,591,290.67	166,838,938.54
	16	PATANI	104,088,298.80	-	172,386.01	34,184,644.27	138,445,329.07
	17	SAPELE	131,107,259.16	-	217,133.50	42,334,625.08	173,659,017.75
	18	UDU	137,845,704.73	-	228,293.39	40,102,984.93	178,176,983.05
	19	UGHELLI NORTH	180,022,478.19	-	298,144.52	54,001,705.81	234,322,328.53
	20	UGHELLI SOUTH	142,706,600.24	-	236,343.77	45,595,837.77	188,538,781.78
	21	UKWUANI	113,179,006.95	-	187,441.60	38,305,985.38	151,672,433.93
	22	UVWIE	132,983,826.15	-	220,241.38	43,866,662.82	177,070,730.36
	23	WARRI SOUTH	165,260,657.97	-	273,696.71	52,624,013.99	218,158,368.67
	24	WARRI NORTH	135,999,837.14	-	225,236.35	39,628,838.65	175,853,912.14
	25	WARRI SOUTH-WEST	130,606,428.14	-	216,304.05	38,015,833.83	168,838,566.02
DELTA TOTAL			3,344,604,168.84	-	5,539,171.72	1,042,812,987.43	4,392,956,327.99
EBONYI	1	ABAKALIKI	148,312,346.11	(3,849,402.73)	245,627.74	36,529,351.99	181,237,923.10
	2	AFIKPO NORTH	139,265,059.95	(3,758,929.87)	230,644.06	36,911,735.59	172,648,509.73
	3	AFIKPO SOUTH	140,463,939.01	(3,770,918.66)	232,629.58	36,947,799.18	173,873,449.11
	4	EBONYI	135,446,486.63	(3,720,744.14)	224,319.92	34,582,543.81	166,532,606.23
	5	EZZA NORTH	135,006,955.33	(3,716,348.82)	223,591.99	36,051,841.86	167,566,040.35
	6	EZZA SOUTH	140,325,146.05	(3,769,530.73)	232,399.72	35,080,706.41	171,868,721.45
	7	IKWO	163,959,243.21	(4,005,871.70)	271,541.37	41,448,472.97	201,673,385.85
	8	ISHIELU	145,230,729.33	(3,818,586.56)	240,524.11	36,476,547.38	178,129,214.26
	9	IVO	131,399,015.32	(3,680,269.42)	217,616.70	34,119,584.29	162,055,946.87
	10	IZZI	182,512,663.86	(4,191,405.91)	302,268.65	42,971,436.15	221,594,962.74
	11	OHAOZARA	141,590,599.24	(3,782,185.26)	234,495.50	36,287,076.61	174,329,986.09
	12	OHAIKWU	156,234,349.94	(3,928,622.77)	258,747.78	40,019,462.89	192,583,937.84
	13	ONICHA	171,115,378.80	(4,077,433.06)	283,393.02	43,187,035.41	210,508,374.17
EBONYI TOTAL			1,930,861,912.75	(50,070,249.64)	3,197,800.15	490,613,594.54	2,374,603,057.80
EDO	1	AKOKO EDO	177,654,129.66	-	294,222.18	45,283,940.61	223,232,292.45
	2	EGOR	168,732,765.92	-	279,447.05	51,369,300.29	220,381,513.26
	3	ESAN CENTRAL	111,653,561.71	-	184,915.23	33,017,625.34	144,856,102.28
	4	ESAN NORTH EAST	114,950,631.47	-	190,375.68	34,115,648.31	149,256,655.46
	5	ESAN SOUTH EAST	137,635,552.76	-	227,945.35	37,899,978.67	175,763,476.78
	6	ESAN WEST	116,985,244.04	-	193,745.31	34,623,824.22	151,802,813.57
	7	ETSAKO CENTRAL	117,092,845.07	-	193,923.51	32,177,836.47	149,464,605.05
	8	ETSAKO EAST	135,837,462.06	-	224,967.44	36,200,452.53	172,262,882.03
	9	ETSAKO WEST	149,505,799.87	-	247,604.28	40,238,088.56	189,991,492.70
	10	IGUEBEN	108,787,408.54	-	180,168.45	30,227,116.85	139,194,693.83
	11	IKPOBA OKHA	186,667,060.73	-	309,148.96	53,810,594.30	240,786,804.00
	12	OREDO	192,110,102.98	-	318,163.46	54,089,480.87	246,517,747.31
	13	ORHIONWON	150,577,295.26	-	249,378.84	39,073,101.53	189,899,775.63
	14	OVIA NORTH EAST	143,601,833.91	-	237,826.41	36,814,785.27	180,654,445.59
	15	OVIA SOUTH WEST	156,729,586.13	-	259,567.96	35,368,095.42	192,357,249.51
	16	OWAN EAST	137,484,405.06	-	227,695.02	36,856,716.04	174,568,816.12
	17	OWAN WEST	112,755,880.76	-	186,740.84	32,397,894.79	145,340,516.39
	18	UHUNMWODE	140,313,318.10	-	232,380.13	34,230,410.32	174,776,108.55
EDO TOTAL			2,559,074,884.01	-	4,238,216.10	697,794,890.40	3,261,107,990.51

EKITI	1	ADO EKITI	164,871,134.37	-	273,051.60	48,183,477.27	213,327,663.24
	2	AIYEKIRE	125,455,792.33	-	207,773.82	35,633,347.00	161,296,913.15
	3	EFON	119,620,334.01	-	198,109.41	30,841,661.14	150,660,104.56
	4	EKITI EAST	123,514,488.89	-	204,558.72	34,832,437.97	158,551,485.59
	5	EKITI SOUTH WEST	130,825,913.12	-	216,667.55	36,969,812.12	168,012,392.79
	6	EKITI WEST	133,365,017.05	-	220,872.69	38,113,129.70	171,699,019.44
	7	EMURE	109,893,602.18	-	182,000.47	31,384,805.45	141,460,408.10
	8	IDO-OSI	135,380,126.82	-	224,210.02	36,487,686.47	172,092,023.31
	9	IJERO	144,851,354.60	-	239,895.81	41,360,652.32	186,451,902.73
	10	IKERE	126,487,042.14	-	209,481.72	35,567,791.06	162,264,314.92
	11	IKOLE	135,551,721.12	-	224,494.21	37,216,937.69	172,993,153.02
	12	ILEJEMEJI	95,124,814.68	-	157,541.12	27,445,659.79	122,728,015.58
	13	IREPODUN/IFELODUN	120,564,283.64	-	199,672.74	34,143,552.95	154,907,509.32
	14	ISE/ORUN	117,651,105.72	-	194,848.07	32,939,216.70	150,785,170.49
	15	MOBA	126,182,397.88	-	208,977.19	35,500,592.30	161,891,967.37
	16	OYE	122,659,132.54	-	203,142.12	34,539,470.18	157,401,744.84
EKITI TOTAL			2,031,998,261.09	-	3,365,297.28	571,160,230.10	2,606,523,788.47
ENUGU	1	AGWU	153,651,686.37	-	254,470.49	41,902,771.93	195,808,928.79
	2	ANINRI	129,462,588.27	-	214,409.68	36,863,960.50	166,540,958.44
	3	ENUGU EAST	175,241,334.86	-	290,226.23	48,235,804.79	223,767,365.87
	4	ENUGU NORTH	164,733,292.12	-	272,823.31	45,557,476.76	210,563,592.19
	5	ENUGU SOUTH	159,278,122.35	-	263,788.73	41,948,848.84	201,490,759.91
	6	EZEAGU	153,140,862.40	-	253,624.49	39,679,815.20	193,074,302.10
	7	IGBO ETITI	154,624,171.83	-	256,081.08	42,772,209.61	197,652,462.51
	8	IGBO EZE NORTH	167,352,412.74	-	277,160.97	46,697,978.10	214,327,551.82
	9	IGBO EZE SOUTH	152,278,369.34	-	252,196.07	37,928,266.74	190,458,832.16
	10	ISI UZO	142,405,783.35	-	235,845.57	38,013,301.72	180,654,930.65
	11	NKANU EAST	149,089,282.69	-	246,914.46	38,041,385.95	187,377,583.10
	12	NKANU WEST	144,755,241.86	-	239,736.63	37,878,747.75	182,873,726.24
	13	NSUKKA	187,476,974.77	-	310,490.30	50,625,232.94	238,412,698.01
	14	OJI RIVER	128,635,575.20	-	213,040.02	36,305,717.99	165,154,333.20
	15	UDENU	142,378,779.04	-	235,800.85	40,364,162.95	182,978,742.84
	16	UDI	161,669,205.17	-	267,748.72	44,708,691.55	206,645,645.43
	17	UZO UWANI	133,884,445.60	-	221,732.95	36,140,889.37	170,247,067.92
ENUGU TOTAL			2,600,058,127.93	-	4,306,090.56	703,665,262.68	3,308,029,481.17
GOMBE	1	AKKO	213,614,990.67	(4,907,596.13)	353,778.82	50,227,900.05	259,289,073.41
	2	BALANGA	155,134,147.57	(4,907,596.13)	256,925.67	40,425,486.98	190,908,964.10
	3	BILLIRI	156,139,111.10	(4,907,596.13)	258,590.05	39,611,513.70	191,101,618.73
	4	DUKKU	170,134,630.71	(4,907,596.13)	281,768.75	40,006,257.50	205,515,060.83
	5	FUNAKAYE	165,479,212.64	(4,907,596.13)	274,058.67	42,266,842.40	203,112,517.58
	6	GOMBE	180,185,841.90	(4,907,596.13)	298,415.08	44,763,366.12	220,340,026.97
	7	KALTUNGO	141,282,350.52	(4,907,596.13)	233,985.00	35,517,083.38	172,125,822.77
	8	KWAMI	151,551,345.35	(4,907,596.13)	250,992.01	39,075,957.62	185,970,698.85
	9	NAFADA	138,166,713.84	(4,907,596.13)	228,825.03	34,608,061.80	168,096,004.54
	10	SHOMGOM	131,033,637.04	(4,907,596.13)	217,011.57	35,651,246.20	161,994,298.68
	11	YAMALTU/DEBA	178,839,663.86	(4,907,596.13)	296,185.60	43,765,789.25	217,994,042.59
GOMBE TOTAL			1,781,561,645.21	(53,983,557.43)	2,950,536.26	445,919,505.01	2,176,448,129.04

IMO	1	ABOH MBAISE	139,798,281.21	-	231,527.15	39,423,017.78	179,452,826.14
	2	AHIAZU MBAISE	131,557,229.34	-	217,878.72	37,486,848.75	169,261,956.82
	3	EHIME MBANO	120,860,255.48	-	200,162.91	34,359,955.34	155,420,373.73
	4	EZINIHITE MBAISE	128,544,205.02	-	212,888.70	37,071,530.72	165,828,624.44
	5	IDEATO NORTH	137,838,762.07	-	228,281.89	36,509,298.53	174,576,342.49
	6	IDEATO SOUTH	138,300,311.47	-	229,046.29	36,624,529.92	175,153,887.68
	7	IHITE UBOMA	123,786,073.01	-	205,008.51	33,563,035.99	157,554,117.51
	8	IKEDURU	131,115,088.60	-	217,146.47	35,798,196.45	167,130,431.52
	9	ISIALA MBANO	147,515,078.91	-	244,307.34	39,664,276.17	187,423,662.42
	10	ISU	130,382,684.12	-	215,933.50	36,983,523.04	167,582,140.66
	11	MBAITOLI	160,821,568.77	-	266,344.91	42,701,049.72	203,788,963.40
	12	NGOR/OKPALA	136,585,015.83	-	226,205.50	36,628,676.06	173,439,897.39
	13	NJABA	123,387,366.92	-	204,348.19	35,469,165.06	159,060,880.17
	14	NKWANGELE	120,076,005.63	-	198,864.08	34,167,590.10	154,442,459.81
	15	NKWERRE	106,968,687.05	-	177,156.37	30,387,562.33	137,533,405.75
	16	OBOWO	115,952,659.70	-	192,035.19	33,357,293.58	149,501,988.48
	17	OGUTA	136,124,263.24	-	225,442.42	35,304,727.59	171,654,433.25
	18	OHAJI/EGBEMA	147,338,497.12	-	244,014.90	38,397,122.00	185,979,634.01
	19	OKIGWE	129,090,083.17	-	213,792.75	34,462,122.48	163,765,998.41
	20	ONUIMO	114,683,017.42	-	189,932.47	31,881,346.07	146,754,295.96
	21	ORLU	126,135,560.35	-	208,899.62	35,281,962.94	161,626,422.91
	22	ORSU	122,702,542.91	-	203,214.02	33,505,068.26	156,410,825.19
	23	ORU	118,685,023.26	-	196,560.40	32,865,076.39	151,746,660.05
	24	ORU WEST	122,778,093.91	-	203,339.14	33,308,635.11	156,290,068.16
	25	OWERRI MUNICIPAL	123,902,480.62	-	205,201.30	34,069,099.72	158,176,781.64
	26	OWERRI NORTH	131,811,178.01	-	218,299.30	37,838,331.88	169,867,809.19
	27	OWERRI WEST	117,916,256.39	-	195,287.20	31,882,754.19	149,994,297.79
IMO TOTAL			3,484,656,269.52	-	5,771,119.23	958,991,796.18	4,449,419,184.94
JIGAWA	1	AUYO	123,137,373.24	-	203,934.16	34,727,790.41	158,069,097.82
	2	BABURA	145,635,954.65	-	241,195.23	40,681,021.23	186,558,171.11
	3	BIRNIN KUDU	180,738,191.52	-	299,329.85	48,916,349.93	229,953,871.30
	4	BIRNIWA	136,707,313.89	-	226,408.04	35,535,740.05	172,469,461.99
	5	GAGARAWA	117,306,800.80	-	194,277.85	30,690,623.75	148,191,702.40
	6	BUJI	115,074,856.43	-	190,581.41	32,018,718.36	147,284,156.20
	7	DUTSE	161,533,506.02	-	267,523.98	43,657,010.80	205,458,040.81
	8	GARKI	135,570,064.65	-	224,524.59	36,310,520.58	172,105,109.81
	9	GUMEL	118,750,379.61	-	196,668.64	32,784,580.77	151,731,629.02
	10	GURI	125,453,312.22	-	207,769.71	33,399,226.43	159,060,308.36
	11	GWARAM	174,512,836.40	-	289,019.72	45,725,308.69	220,527,164.82
	12	GWIWA	129,028,429.59	-	213,690.65	34,142,324.19	163,384,444.43
	13	HADEJIA	108,921,026.54	-	180,389.74	32,664,655.64	141,766,071.91
	14	JAHUN	149,708,475.26	-	247,939.94	42,323,283.70	192,279,698.90
	15	KAFIN HAUSA	168,383,708.80	-	278,868.96	45,606,087.62	214,268,665.38
	16	KAUGAMA	123,409,044.25	-	204,384.09	34,411,353.90	158,024,782.24
	17	KAZAURE	130,590,162.39	-	216,277.11	37,034,999.82	167,841,439.33
	18	KIRI-KASAMMA	136,203,256.43	-	225,573.25	39,384,140.01	175,812,969.69
	19	KIYAWA	140,717,930.11	-	233,050.23	37,928,297.36	178,879,277.71
	20	MAIGATARI	141,934,673.78	-	235,065.34	38,460,411.37	180,630,150.49
	21	MALAM MADORI	132,964,329.87	-	220,209.09	37,028,663.27	170,213,202.23
	22	MIGA	121,962,744.05	-	201,988.80	34,447,965.09	156,612,697.94
	23	RINGIM	149,674,935.60	-	247,884.39	39,423,332.77	189,346,152.76
	24	RONI	110,685,880.61	-	183,312.60	30,489,183.94	141,358,377.15
	25	SULE TAKARKAR	138,923,997.55	-	230,079.21	34,637,670.54	173,791,747.30
	26	TAURA	126,350,671.67	-	209,255.87	34,708,702.52	161,268,630.06
	27	YANKWASHI	117,079,646.69	-	193,901.65	31,892,613.13	149,166,161.46
JIGAWA TOTAL			3,660,959,502.62	-	6,063,104.13	999,030,575.89	4,666,053,182.63

KADUNA	1	BIRNIN GWARI	219,206,852.84	-	363,039.79	45,556,715.78	265,126,608.41
	2	CHIKUN	222,895,301.77	-	369,148.42	54,622,445.86	277,886,896.06
	3	GIWA	184,463,662.17	-	305,499.80	48,221,510.19	232,990,672.16
	4	GWAGWADA	142,034,380.92	-	235,230.47	34,487,696.14	176,757,307.54
	5	IGABI	233,498,110.30	-	386,708.28	59,471,004.25	293,355,822.82
	6	IKARA	156,422,671.21	-	259,059.67	40,985,244.70	197,666,975.57
	7	JABA	136,400,261.63	-	225,899.52	37,969,592.99	174,595,754.14
	8	JEMAA	181,744,405.37	-	300,996.30	47,619,772.32	229,665,173.99
	9	KACHIA	200,482,984.59	-	332,030.23	44,923,920.98	245,738,935.80
	10	KADUNA NORTH	189,396,454.54	-	313,669.25	53,796,660.00	243,506,783.79
	11	KADUNA SOUTH	202,210,342.11	-	334,890.99	57,293,185.68	259,838,418.79
	12	KAGARKO	174,744,933.29	-	289,404.11	44,663,340.01	219,697,677.41
	13	KAURA	151,393,365.58	-	250,730.37	43,226,741.71	194,870,837.66
	14	KAURU	155,885,474.59	-	258,169.99	39,114,162.24	195,257,806.82
	15	KUBAU	180,452,697.07	-	298,857.03	47,878,710.48	228,630,264.59
	16	KUDAN	139,965,166.71	-	231,803.54	36,687,809.98	176,884,780.23
	17	LERE	194,750,757.77	-	322,536.79	51,721,008.57	246,794,303.14
	18	MAKARFI	130,992,109.31	-	216,942.80	37,256,300.50	168,465,352.61
	19	SABON GARI	172,843,921.16	-	286,255.75	48,256,243.89	221,386,420.79
	20	SANGA	144,917,021.64	-	240,004.56	37,496,776.60	182,653,802.81
	21	SOBA	184,716,337.28	-	305,918.27	48,756,831.59	233,779,087.13
	22	ZANGON KATAF	206,660,341.56	-	342,260.87	50,563,922.67	257,566,525.10
	23	ZARIA	211,018,063.67	-	349,477.91	57,747,540.01	269,115,081.59
KADUNA TOTAL			4,117,095,617.08	-	6,818,534.70	1,068,317,137.15	5,192,231,288.94
KANO	1	AJINGI	135,414,537.27	-	224,267.01	39,178,421.73	174,817,226.01
	2	ALBASU	138,700,073.77	-	229,708.36	40,431,338.22	179,361,120.34
	3	BAGWAI	126,467,141.21	-	209,448.76	38,295,215.74	164,971,805.71
	4	BEBEJI	137,199,364.23	-	227,222.95	40,330,109.83	177,756,697.00
	5	BICHI	166,290,145.93	-	275,401.70	47,233,041.33	213,798,588.95
	6	BUNKURE	132,484,177.27	-	219,413.89	38,924,490.23	171,628,081.39
	7	DALA	213,843,872.36	-	354,157.88	58,316,376.88	272,514,407.12
	8	DANBATTA	145,695,206.12	-	241,293.36	41,824,988.77	187,761,488.24
	9	DAWAKIN KUDU	156,616,691.09	-	259,380.99	43,187,817.08	200,063,889.15
	10	DAWAKIN TOFA	157,713,590.02	-	261,197.62	44,946,875.53	202,921,663.17
	11	DOGUWA	146,178,701.04	-	242,094.10	37,382,595.62	183,803,390.76
	12	FAGGE	143,208,921.52	-	237,175.69	41,109,975.24	184,556,072.45
	13	GABASAWA	149,633,075.64	-	247,815.07	42,066,481.85	191,947,372.55
	14	GARKO	133,473,374.93	-	221,052.15	38,268,070.26	171,962,497.33
	15	GARUN MALLAM	132,776,878.57	-	219,898.65	34,669,064.52	167,665,841.73
	16	GAYA	143,501,381.74	-	237,660.05	41,281,140.40	185,020,182.19
	17	GEZAWA	163,868,630.07	-	271,391.30	47,621,839.71	211,761,861.08
	18	GWALE	197,014,611.61	-	326,286.07	53,879,381.54	251,220,279.23
	19	GWARZO	135,452,412.35	-	224,329.74	39,948,977.89	175,625,719.97
	20	KABO	130,517,420.65	-	216,156.64	37,589,667.92	168,323,245.22
	21	KANO MUNICIPAL	190,165,230.52	-	314,942.46	54,150,523.43	244,630,696.41
	22	KARAYE	126,562,349.21	-	209,606.44	36,617,984.88	163,389,940.53
	23	KIBIYA	127,727,336.20	-	211,535.84	36,252,576.98	164,191,449.02
	24	KIRU	164,783,632.04	-	272,906.68	46,269,415.87	211,325,954.59
	25	KUMBOTSO	168,372,333.38	-	278,850.12	48,710,005.82	217,361,189.32

19	KANO	26	KUNCHI	129,111,243.31	-	213,827.80	34,240,682.23	163,565,753.34
		27	KURA	126,442,991.32	-	209,408.77	36,867,848.47	163,520,248.56
		28	MADOBI	126,557,450.36	-	209,598.33	36,243,737.09	163,010,785.79
		29	MAKODA	149,991,581.06	-	248,408.80	42,953,912.21	193,193,902.07
		30	MINJIBIR	151,164,961.85	-	250,352.10	42,280,751.22	193,696,065.18
		31	NASSARAWA	261,360,212.97	-	432,852.15	72,232,699.30	334,025,764.42
		32	RANO	130,909,559.79	-	216,806.08	36,933,404.41	168,059,770.28
		33	RIMIN GADO	129,557,401.26	-	214,566.70	33,753,471.70	163,525,439.66
		34	ROGO	155,083,490.60	-	256,841.78	43,371,890.03	198,712,222.41
		35	SHANONO	127,958,827.61	-	211,919.22	36,555,401.63	164,726,148.47
		36	SUMAILA	161,955,287.80	-	268,222.52	45,399,508.82	207,623,019.14
		37	TAKAI	142,222,706.09	-	235,542.37	41,416,241.98	183,874,490.43
		38	TARAUNI	147,890,797.53	-	244,929.59	42,873,179.83	191,008,906.95
		39	TOFA	116,427,551.17	-	192,821.68	33,201,487.51	149,821,860.36
		40	TSANYAWA	128,365,509.85	-	212,592.75	37,891,006.23	166,469,108.83
41	TUDUN WADA	158,279,232.44	-	262,134.41	43,684,806.24	202,226,173.09		
42	UNGOGO	185,055,597.31	-	306,480.13	54,473,765.87	239,835,843.31		
43	WARAWA	120,767,647.66	-	200,009.54	35,630,734.25	156,598,391.45		
44	WUDIL	142,005,942.36	-	235,183.38	40,043,009.21	182,284,134.94		
KANO TOTAL				6,554,769,081.08	-	10,855,691.64	1,858,533,915.47	8,424,158,688.19
20	KATSINA	1	BAKORI	144,298,817.84	-	238,980.73	36,375,737.09	180,913,535.66
		2	BATAGARAWA	148,691,472.02	-	246,255.63	39,129,712.62	188,067,440.27
		3	BATSARI	161,762,274.29	-	267,902.86	41,038,736.16	203,068,913.31
		4	BAURE	151,668,219.89	-	251,185.57	40,134,955.93	192,054,361.40
		5	BINDAWA	141,842,879.11	-	234,913.32	36,609,250.81	178,687,043.24
		6	CHARANCHI	132,677,662.13	-	219,734.33	35,455,919.91	168,353,316.37
		7	DAN-MUSA	133,111,854.08	-	220,453.42	33,584,524.54	166,916,832.04
		8	DANDUME	142,522,843.29	-	236,039.44	36,091,609.18	178,850,491.91
		9	DANJA	133,679,650.79	-	221,393.77	34,524,211.90	168,425,256.47
		10	DAURA	161,176,692.66	-	266,933.05	41,879,150.86	203,322,776.57
		11	DUTSI	133,021,881.65	-	220,304.41	34,079,870.89	167,322,056.95
		12	DUTSINMA	147,743,670.68	-	244,685.92	37,963,786.84	185,952,143.44
		13	FASKARI	161,007,107.07	-	266,652.19	40,026,217.55	201,299,976.80
		14	FUNTUA	160,630,639.24	-	266,028.70	42,336,790.81	203,233,458.75
		15	INGAWA	140,271,571.87	-	232,311.00	37,970,201.62	178,474,084.48
		16	JIBIA	158,026,488.46	-	261,715.83	37,969,810.47	196,258,014.77
		17	KAFUR	163,128,559.59	-	270,165.63	40,562,008.32	203,960,733.54
		18	KAITA	156,158,881.14	-	258,622.79	39,116,100.77	195,533,604.70
		19	KANKARA	171,246,024.64	-	283,609.39	43,914,514.32	215,444,148.36
		20	KANKIA	136,367,061.10	-	225,844.53	36,537,123.63	173,130,029.26
		21	KATSINA	187,813,483.30	-	311,047.61	49,603,330.95	237,727,861.85
		22	KURFI	132,153,639.45	-	218,866.47	33,888,835.55	166,261,341.47
		23	KUSADA	124,850,156.95	-	206,770.79	32,456,148.70	157,513,076.44
		24	MAIADUA	151,878,344.56	-	251,533.57	40,428,549.56	192,558,427.70
		25	MALUMFASHI	151,137,190.84	-	250,306.11	39,000,243.54	190,387,740.49
		26	MANI	143,364,486.85	-	237,433.33	38,534,467.77	182,136,387.95
		27	MASHI	146,375,466.96	-	242,419.97	38,234,694.04	184,852,580.98
		28	MATAZU	123,294,190.17	-	204,193.88	33,712,350.81	157,210,734.85
		29	MUSAWA	147,529,299.05	-	244,330.89	38,123,608.79	185,897,238.73
		30	RIMI	133,080,307.41	-	220,401.17	36,717,832.74	170,018,541.31
		31	SABUWA	137,882,864.46	-	228,354.93	35,333,647.90	173,444,867.29
		32	SAFANA	147,945,483.04	-	245,020.16	39,067,442.30	187,257,945.49
		33	SANDAMU	143,387,042.33	-	237,470.69	35,430,417.24	179,054,930.25
		34	ZANGO	140,531,066.06	-	232,740.76	36,795,983.56	177,559,790.38
KATSINA TOTAL				4,990,257,272.98	-	8,264,622.82	1,292,627,787.67	6,291,149,683.47

21	KEBBI	1	ALIERU	112,518,143.41	-	186,347.11	29,690,079.64	142,394,570.15
		2	AREWA	183,850,190.67	-	304,483.80	38,925,566.77	223,080,241.23
		3	ARGUNGU	154,855,499.64	-	256,464.19	39,821,602.32	194,933,566.15
		4	AUGIE	127,859,293.63	-	211,754.38	33,704,325.18	161,775,373.19
		5	BAGUDO	170,283,654.90	-	282,015.56	43,133,272.76	213,698,943.21
		6	BIRNIN -KEBBI	208,331,750.89	-	345,028.97	45,527,316.42	254,204,096.28
		7	BUNZA	141,930,656.69	-	235,058.69	34,030,853.24	176,196,568.62
		8	DANDI KAMBA	150,780,709.55	-	249,715.72	35,815,414.37	186,845,839.64
		9	DANKO /WASAGU	187,316,972.16	-	310,225.31	45,275,653.56	232,902,851.03
		10	FAKAI	130,430,186.80	-	216,012.17	34,011,374.21	164,657,573.18
		11	GWANDU	137,768,317.58	-	228,165.23	36,343,147.55	174,339,630.35
		12	JEGA	151,988,400.08	-	251,715.84	39,654,817.98	191,894,933.90
		13	KALGO	126,487,547.97	-	209,482.56	31,210,070.11	157,907,100.64
		14	KOKO/BESSE	145,152,727.64	-	240,394.93	36,623,676.93	182,016,799.50
		15	MAIYAMA	167,927,961.67	-	278,114.17	38,272,823.56	206,478,899.40
		16	NGASKI	134,542,840.10	-	222,823.35	34,289,400.26	169,055,063.70
		17	SAKABA	132,587,773.28	-	219,585.46	31,564,760.63	164,372,119.36
		18	SHANGA	137,592,868.55	-	227,874.66	34,475,585.40	172,296,328.61
		19	SURU	166,468,963.93	-	275,697.85	36,281,424.83	203,026,086.61
		20	YAURI	127,919,890.09	-	211,854.74	32,334,534.49	160,466,279.32
		21	ZURU	152,793,639.92	-	253,049.44	37,479,659.21	190,526,348.57
KEBBI TOTAL		3,149,387,989.15	-	5,215,864.12	768,465,359.39	3,923,069,212.66		
22	KOGI	1	ADAVI	163,205,541.73	(17,480,389.99)	270,293.13	39,986,931.27	185,982,376.13
		2	AJAOKUTA	144,310,528.72	(17,480,389.99)	239,000.12	33,738,542.24	160,807,681.10
		3	ANKPA	182,126,880.81	(17,480,389.99)	301,629.73	45,084,258.03	210,032,378.59
		4	BASSA	144,206,198.94	(17,480,389.99)	238,827.33	35,121,006.04	162,085,642.32
		5	DEKINA	197,174,665.59	(17,480,389.99)	326,551.15	44,533,447.28	224,554,274.03
		6	IBAJI	153,304,745.54	(17,480,389.99)	253,895.91	34,192,896.57	170,271,148.03
		7	IDAH	128,636,604.18	(17,480,389.99)	213,041.72	30,413,338.18	141,782,594.10
		8	IGALAMELA	150,736,584.54	(17,480,389.99)	249,642.64	35,748,950.64	169,254,787.83
		9	IJUMU	147,827,953.76	(17,480,389.99)	244,825.51	33,551,418.35	164,143,807.63
		10	KABBA/BUNU	156,287,685.94	(17,480,389.99)	258,836.11	35,547,589.06	174,613,721.12
		11	KOGI	137,578,271.81	(17,480,389.99)	227,850.48	33,236,233.50	153,561,965.80
		12	KOTON KARFE	175,647,181.20	(17,480,389.99)	290,898.37	39,444,569.26	197,902,258.84
		13	MOPA-MURO	115,937,622.48	(17,480,389.99)	192,010.28	27,614,459.18	126,263,701.96
		14	OFU	168,555,894.97	(17,480,389.99)	279,154.12	39,202,685.03	190,557,344.13
		15	OGORI/MAGONGO	112,554,946.84	(17,480,389.99)	186,408.06	27,269,077.92	122,530,042.83
		16	OKEHI	163,179,021.38	(17,480,389.99)	270,249.21	39,815,218.50	185,784,099.10
		17	OKENE	204,081,803.61	(17,480,389.99)	337,990.42	49,223,122.46	236,162,526.50
		18	OLAMABORO	154,158,600.21	(17,480,389.99)	255,310.02	36,698,025.49	173,631,545.73
		19	OMALA	145,964,445.34	(17,480,389.99)	241,739.26	32,649,672.08	161,375,466.68
		20	YAGBA EAST	156,509,174.87	(17,480,389.99)	259,202.93	35,827,414.37	175,115,402.18
		21	YAGBA WEST	153,138,822.32	(17,480,389.99)	253,621.11	35,133,288.00	171,045,341.44
KOGI TOTAL		3,255,123,174.78	(367,088,189.79)	5,390,977.62	764,032,143.45	3,657,458,106.06		
23	KWARA	1	ASA	132,258,727.56	-	219,040.51	34,102,168.72	166,579,936.79
		2	BARUTEN	217,491,810.24	-	360,199.42	40,597,057.49	258,449,067.15
		3	EDU	166,693,820.40	-	276,070.25	39,972,007.36	206,941,898.01
		4	EKITI	101,512,828.30	-	168,120.64	28,502,142.07	130,183,091.00
		5	IFELODUN	176,135,350.79	-	291,706.85	40,329,748.82	216,756,806.46
		6	ILORIN EAST	151,386,093.88	-	250,718.33	40,194,256.10	191,831,068.31
		7	ILORIN SOUTH	153,017,614.93	-	253,420.38	40,536,977.57	193,808,012.88
		8	ILORIN WEST	180,441,339.56	-	298,838.22	52,738,753.88	233,478,931.65
		9	IREPODUN	130,447,258.57	-	216,040.44	35,836,897.93	166,500,196.94
		10	KAI AMA	173,472,297.42	-	287,296.43	33,924,510.54	207,684,104.39
		11	MORO	137,516,582.25	-	227,748.31	32,721,973.56	170,466,304.13
		12	OFFA	122,146,742.63	-	202,293.53	31,226,390.56	153,575,426.71
		13	OKE-ERO	102,202,235.73	-	169,262.40	28,718,758.31	131,090,256.44
		14	OSIN	101,768,849.07	-	168,544.65	28,884,525.67	130,821,919.39
		15	OYUN	116,203,095.73	-	192,449.95	31,584,601.38	147,980,147.06
		16	PATEGI	140,645,956.72	-	232,931.03	32,997,730.97	173,876,618.72
KWARA TOTAL		2,303,340,603.78	-	3,814,681.34	572,868,500.92	2,880,023,786.04		

24	LAGOS	1	AGEGE	197,370,211.36	-	326,875.00	282,715,717.86	480,412,804.22
		2	AJEROMI/IFELODUN	253,693,320.49	-	420,154.61	300,252,011.41	554,365,486.51
		3	ALIMOSHO	409,128,857.51	-	677,579.43	346,689,480.42	756,495,917.37
		4	AMOWO-ODOFIN	159,905,357.01	-	264,827.52	271,624,950.55	431,795,135.08
		5	APAPA	134,439,799.75	-	222,652.70	263,739,149.24	398,401,601.69
		6	BADAGRY	150,298,736.18	-	248,917.50	265,595,602.86	416,143,256.54
		7	EPE	137,997,202.12	-	228,544.29	260,926,580.15	399,152,326.57
		8	ETI-OSA	166,478,943.57	-	275,714.38	269,248,273.73	436,002,931.68
		9	IBEJU-LEKKI	111,164,079.23	-	184,104.57	255,925,553.35	367,273,737.16
		10	IFAKO/IJAYE	189,545,947.37	-	313,916.83	280,207,616.24	470,067,480.45
		11	IKEJA	163,853,094.68	-	271,365.57	271,236,152.16	435,360,612.41
		12	IKORODU	225,289,878.20	-	373,114.20	288,636,092.47	514,299,084.88
		13	KOSOFE	243,749,091.20	-	403,685.46	298,788,189.40	542,940,966.06
		14	LAGOS ISLAND	131,213,904.62	-	217,310.12	263,119,184.01	394,550,398.76
		15	LAGOS MAINLAND	158,330,649.17	-	262,219.57	271,590,060.39	430,182,929.12
		16	MUSHIN	237,032,877.16	-	392,562.39	296,254,819.80	533,680,259.35
		17	OJO	229,997,505.28	-	380,910.75	293,521,653.20	523,900,069.22
		18	OSHODI/ISOLO	234,846,687.17	-	388,941.73	295,355,185.70	530,590,814.60
		19	SOMOLU	181,631,953.27	-	300,810.06	278,235,853.00	460,168,616.33
		20	SURULERE	207,763,843.13	-	344,088.43	286,160,612.37	494,268,543.93
LAGOS TOTAL				3,923,731,938.47	-	6,498,295.13	5,639,822,738.31	9,570,052,971.91
25	NASSARAWA	1	AKWANGA	135,940,150.84	(3,018,317.48)	225,137.51	33,274,866.48	166,421,837.34
		2	AWE	153,229,095.37	(3,018,317.48)	253,770.62	33,207,902.41	183,672,450.93
		3	DOMA	156,892,991.56	(3,018,317.48)	259,838.59	35,322,668.36	189,457,181.03
		4	KARU	185,112,349.48	(3,018,317.48)	306,574.12	40,475,615.98	222,876,222.11
		5	KEANA	132,178,183.72	(3,018,317.48)	218,907.12	30,601,232.19	159,980,005.54
		6	KEFFI	124,291,681.26	(3,018,317.48)	205,845.87	31,650,362.00	153,129,571.65
		7	KOKONA	142,014,409.39	(3,018,317.48)	235,197.40	32,986,905.34	172,218,194.65
		8	LAFIA	222,218,304.88	(3,018,317.48)	368,027.21	50,272,631.24	269,840,645.85
		9	NASARAWA	205,939,602.67	(3,018,317.48)	341,067.21	39,251,957.16	242,514,309.56
		10	NASARAWA EGGON	157,540,660.60	(3,018,317.48)	260,911.23	36,067,565.39	190,850,819.74
		11	OBI	150,796,856.41	(3,018,317.48)	249,742.46	36,047,616.98	184,075,898.37
		12	TOTO	160,210,836.36	(3,018,317.48)	265,333.44	33,716,625.93	191,174,478.25
		13	WAMBA	128,611,686.85	(3,018,317.48)	213,000.46	30,103,773.65	155,910,143.48
NASSARAWA TOTAL				2,054,976,809.39	(39,238,127.24)	3,403,353.24	462,979,723.10	2,482,121,758.50
26	NIGER	1	AGAIE	141,418,107.81	-	234,209.83	34,578,790.77	176,231,108.42
		2	AGWARA	121,417,087.93	-	201,085.11	28,672,966.76	150,291,139.81
		3	BIDA	139,047,772.42	-	230,284.20	38,902,823.36	178,180,879.98
		4	BORGU	226,349,347.80	-	374,868.85	37,634,261.06	264,358,477.71
		5	BOSSO	135,867,486.73	-	225,017.16	35,709,357.02	171,801,860.92
		6	EDATI	143,097,259.50	-	236,990.76	36,723,361.99	180,057,612.25
		7	GBAKO	135,539,961.23	-	224,474.73	34,153,146.50	169,917,582.46
		8	GURARA	121,113,542.85	-	200,582.39	31,298,411.96	152,612,537.20
		9	KATCHA	130,688,484.85	-	216,439.95	33,739,314.82	164,644,239.62
		10	KONTAGORA	143,924,733.16	-	238,361.18	36,068,037.23	180,231,131.57
		11	LAPAI	140,584,917.43	-	232,829.94	32,796,732.98	173,614,480.35
		12	LAVUN	163,587,537.85	-	270,925.77	40,603,210.03	204,461,673.65
		13	MAGAMA	167,574,340.14	-	277,528.52	38,392,144.12	206,244,012.78
		14	MARIGA	185,549,268.62	-	307,297.73	39,782,821.96	225,639,388.31
		15	MASHEGU	218,936,600.40	-	362,592.21	41,002,569.33	260,301,761.95
		16	MINNA	138,659,600.03	-	229,641.33	39,939,201.84	178,828,443.19
		17	MOKWA	188,202,798.10	-	311,692.37	43,342,791.41	231,857,281.89
		18	MUYA	127,126,946.44	-	210,541.50	32,290,121.64	159,627,609.58
		19	PAIKORO	146,308,473.37	-	242,309.02	36,548,520.06	183,099,302.45
		20	RAFI	168,750,438.44	-	279,476.32	38,413,735.33	207,443,650.09
		21	RIJAU	158,748,684.70	-	262,911.90	37,954,061.43	196,965,658.03
		22	SHIRORO	187,665,268.51	-	310,802.14	42,597,033.86	230,573,104.52
		23	SULEJA	137,244,323.26	-	227,297.41	41,124,293.74	178,595,914.41
		24	TAFA	111,695,094.70	-	184,984.02	30,717,170.11	142,597,248.82
		25	WUSHISHI	124,505,482.87	-	206,199.96	30,579,408.75	155,291,091.58
NIGER TOTAL				3,803,603,559.17	-	6,299,344.32	913,564,288.05	4,723,467,191.54

27	OGUN	1	ABEOKUTA NORTH	139,784,142.03	(5,788,847.52)	231,503.74	41,778,304.44	176,005,102.69
		2	ABEOKUTA SOUTH	144,305,738.15	(5,788,847.52)	238,992.19	45,607,538.28	184,363,421.09
		3	ADO-ODO/OTA	221,802,696.70	(5,788,847.52)	367,338.90	67,221,208.22	283,602,396.31
		4	EGBADO NORTH	145,837,135.07	(5,788,847.52)	241,528.41	40,252,603.25	180,542,419.21
		5	EGBADO SOUTH	130,696,128.89	(5,788,847.52)	216,452.61	39,237,503.08	164,361,237.06
		6	EWEKORO	99,417,250.51	(5,788,847.52)	164,650.04	30,343,329.30	124,136,382.34
		7	REMO NORTH	96,849,970.26	(5,788,847.52)	160,398.24	30,715,308.44	121,936,829.41
		8	IFO	217,472,503.82	(5,788,847.52)	360,167.45	67,086,028.42	279,129,852.17
		9	IJEBU EAST	129,423,182.03	(5,788,847.52)	214,344.42	34,649,056.29	158,497,735.22
		10	IJEBU NORTH	161,701,610.80	(5,788,847.52)	267,802.39	48,271,863.32	204,452,428.99
		11	IJEBU ODE	124,752,863.50	(5,788,847.52)	206,609.66	38,078,304.99	157,248,930.63
		12	IKENNE	112,708,755.10	(5,788,847.52)	186,662.79	35,317,054.16	142,423,624.54
		13	IJEBU NORTH EAST	101,636,019.29	(5,788,847.52)	168,324.66	31,319,471.40	127,334,967.84
		14	IMEKO-AFON	116,843,511.37	(5,788,847.52)	193,510.57	32,460,285.66	143,708,460.08
		15	IPOKIA	122,384,013.16	(5,788,847.52)	202,686.49	37,796,211.03	154,594,063.16
		16	OBAFEMI/OWODE	148,390,984.08	(5,788,847.52)	245,757.97	43,931,324.39	186,779,218.92
		17	ODEDAH	124,571,267.64	(5,788,847.52)	206,308.91	34,590,619.19	153,579,348.22
		18	ODOGBOLU	115,776,034.46	(5,788,847.52)	191,742.67	35,973,239.45	146,152,169.06
		19	OGUN WATERSIDE	109,968,963.14	(5,788,847.52)	182,125.28	31,734,163.61	136,096,404.50
		20	SHAGAMU	149,154,256.67	(5,788,847.52)	247,022.07	45,852,708.13	189,465,139.35
OGUN TOTAL				2,713,477,026.67	(115,776,950.40)	4,493,929.46	812,216,125.06	3,414,410,130.79
28	ONDO	1	AKOKO NORTH EAST	143,772,712.40	(2,620,951.49)	238,109.42	37,822,706.41	179,212,576.73
		2	AKOKO NORTH WEST	152,088,471.94	(2,620,951.49)	251,881.57	40,825,372.09	190,544,774.11
		3	AKOKO SOUTH WEST	154,838,583.03	(2,620,951.49)	256,436.18	42,053,098.82	194,527,166.54
		4	AKOKO SOUTH EAST	114,846,433.69	(2,620,951.49)	190,203.11	30,548,734.52	142,964,419.83
		5	AKURE NORTH	120,345,163.55	(2,620,951.49)	199,309.84	34,394,552.91	152,318,074.82
		6	AKURE SOUTH	184,942,215.70	(2,620,951.49)	306,292.36	51,731,988.22	234,359,544.78
		7	IDANRE	130,251,394.13	(2,620,951.49)	215,716.06	34,194,051.86	162,040,210.56
		8	IFEDORE	131,228,876.12	(2,620,951.49)	217,334.92	37,894,520.68	166,719,780.23
		9	OKITIPUPA	157,769,152.80	(2,620,951.49)	261,289.64	42,372,195.12	197,781,686.07
		10	ILAJE	171,198,891.59	(2,620,951.49)	283,531.33	46,835,162.51	215,696,633.94
		11	ESE-EDO	130,992,708.12	(2,620,951.49)	216,943.79	36,224,408.66	164,813,109.07
		12	ILE-OLUJI-OKEIGBO	135,586,039.25	(2,620,951.49)	224,551.04	37,624,082.85	170,813,721.65
		13	IRELE	126,002,328.72	(2,620,951.49)	208,678.96	35,456,825.20	159,046,881.40
		14	ODIGBO	157,583,106.32	(2,620,951.49)	260,981.52	42,120,766.95	197,343,903.30
		15	ONDO EAST	104,582,941.71	(2,620,951.49)	173,205.21	29,948,874.15	132,084,069.58
		16	ONDO WEST	172,847,136.40	(2,620,951.49)	286,261.07	46,292,018.21	216,804,464.19
		17	OSE	139,267,899.82	(2,620,951.49)	230,648.76	35,436,094.51	172,313,691.59
		18	OWO	163,398,144.65	(2,620,951.49)	270,612.11	41,223,870.88	202,271,676.14
ONDO TOTAL				2,591,542,199.93	(47,177,126.82)	4,291,986.89	702,999,324.54	3,251,656,384.54
29	OSUN	1	ATAKUMOSA EAST	102,116,197.21	(2,734,288.18)	169,119.91	29,690,261.31	129,241,290.25
		2	ATAKUMOSA WEST	102,402,647.28	(2,734,288.18)	169,594.31	29,099,319.05	128,937,272.46
		3	AIYEDADE	127,576,497.53	(2,734,288.18)	211,286.03	35,494,465.78	160,547,961.16
		4	AIYEDIRE	112,774,803.96	(2,734,288.18)	186,772.18	29,662,802.91	139,890,090.87
		5	BOLUWADURO	106,720,349.26	(2,734,288.18)	176,745.08	29,266,103.39	133,428,909.55
		6	BORIBE	121,549,236.01	(2,734,288.18)	201,303.97	34,631,286.43	153,647,538.23
		7	EDE NORTH	101,876,319.14	(2,734,288.18)	168,722.63	30,287,461.89	129,598,215.48
		8	EDE SOUTH	105,803,787.56	(2,734,288.18)	175,227.12	29,677,588.20	132,922,314.70
		9	EGBEDORE	104,063,274.90	(2,734,288.18)	172,344.56	29,552,421.72	131,053,753.00
		10	EJIGBO	118,132,380.67	(2,734,288.18)	195,645.14	34,105,821.89	149,699,559.52
		11	IFE CENTRAL	125,082,181.48	(2,734,288.18)	207,155.06	36,813,564.05	159,368,612.40
		12	IFE EAST	144,566,176.96	(2,734,288.18)	239,423.51	38,443,309.88	180,514,622.17
		13	IFE NORTH	134,756,529.35	(2,734,288.18)	223,177.25	35,752,778.11	167,998,196.53
		14	IFE SOUTH	117,465,957.61	(2,734,288.18)	194,541.44	34,316,805.64	149,243,016.52
		15	IFEDAYO	92,307,246.31	(2,734,288.18)	152,874.80	26,628,454.46	116,354,287.39
		16	IFELODUN	118,946,623.02	(2,734,288.18)	196,993.65	31,297,946.54	147,707,275.03
		17	ILA	104,867,711.18	(2,734,288.18)	173,676.83	28,583,476.69	130,890,576.52
		18	ILESHE EAST	109,325,724.21	(2,734,288.18)	181,059.98	32,067,563.95	138,840,059.96
		19	ILESHE WEST	115,851,856.68	(2,734,288.18)	191,868.24	31,830,451.70	145,139,888.44
		20	IREPODUN	114,652,532.32	(2,734,288.18)	189,881.98	33,077,579.24	145,185,705.36
		21	IREWOLE	124,049,718.94	(2,734,288.18)	205,445.15	34,963,055.83	156,483,931.74
		22	ISOKAN	112,595,694.19	(2,734,288.18)	186,475.54	31,800,881.12	141,848,762.67
		23	IWO	138,452,206.64	(2,734,288.18)	229,297.85	38,700,683.46	174,647,899.77
		24	OBOKUN	114,813,362.22	(2,734,288.18)	190,148.34	32,843,987.29	145,113,209.67
		25	ODO-OTIN	151,265,176.03	(2,734,288.18)	250,518.07	34,220,740.37	183,002,146.29
		26	OLA-OLUWA	103,537,486.01	(2,734,288.18)	171,473.78	29,721,240.01	130,695,911.62
		27	OLORUNDA	125,233,526.09	(2,734,288.18)	207,405.71	34,036,980.32	156,743,623.94
		28	ORIADE	125,635,069.22	(2,734,288.18)	208,070.73	35,355,609.22	158,464,460.98
		29	OROLU	110,712,838.35	(2,734,288.18)	183,357.25	31,793,058.21	139,954,965.63
		30	OSOGBO	123,176,322.00	(2,734,288.18)	203,998.67	35,987,465.26	156,633,497.75
OSUN TOTAL				3,510,309,432.33	(82,028,645.40)	5,813,604.76	979,703,163.91	4,413,797,555.60

30	OYO	1	AFIJO	121,228,917.17	(2,536,017.62)	200,773.47	40,111,285.49	159,004,958.51
		2	AKINYELE	140,782,937.79	(2,536,017.62)	233,157.89	46,149,473.05	184,629,551.12
		3	ATIBA	140,235,189.30	(2,536,017.62)	232,250.74	42,890,685.46	180,822,107.87
		4	ATISBO	150,245,505.89	(2,536,017.62)	248,829.34	38,282,212.03	186,240,529.65
		5	EGBEDA	152,439,137.69	(2,536,017.62)	252,462.33	51,642,247.67	201,797,830.07
		6	IBADAN NORTH	156,676,404.34	(2,536,017.62)	259,479.89	53,615,340.81	208,015,207.42
		7	IBADAN NORTH EAST	169,859,210.54	(2,536,017.62)	281,312.61	55,461,859.34	223,066,364.88
		8	IBADAN NORTH WEST	125,010,145.34	(2,536,017.62)	207,035.76	41,571,117.82	164,252,281.30
		9	IBADAN SOUTH EAST	148,360,660.32	(2,536,017.62)	245,707.75	50,427,585.19	196,497,935.65
		10	IBADAN SOUTH WEST	155,326,793.87	(2,536,017.62)	257,244.73	51,721,415.47	204,769,436.45
		11	IBARAPA CENTRAL	112,337,896.16	(2,536,017.62)	186,048.59	37,671,008.45	147,658,935.59
		12	IBARAPA NORTH	117,154,989.39	(2,536,017.62)	194,026.43	37,523,390.23	152,336,388.43
		13	IDO	114,847,409.10	(2,536,017.62)	190,204.73	37,693,069.05	150,194,665.26
		14	SAKI WEST	170,578,717.65	(2,536,017.62)	282,504.22	51,362,891.73	219,688,095.99
		15	IFELOJU	116,318,749.50	(2,536,017.62)	192,641.49	38,863,766.80	152,839,140.17
		16	IREPO	122,060,017.11	(2,536,017.62)	202,149.90	39,202,263.91	158,928,413.29
		17	ISEYIN	159,473,471.03	(2,536,017.62)	264,112.25	49,714,136.24	206,915,701.90
		18	ITESIWAJU	137,892,753.17	(2,536,017.62)	228,371.31	39,679,382.89	175,264,489.76
		19	IWAJOWA	126,587,563.55	(2,536,017.62)	209,648.20	37,671,086.68	161,932,280.81
		20	OLORUNSOGO	114,301,351.76	(2,536,017.62)	189,300.37	36,010,987.98	147,965,622.50
		21	KAJOLA	141,161,496.24	(2,536,017.62)	233,784.85	45,338,863.62	184,198,127.09
		22	LAGELU	130,752,900.91	(2,536,017.62)	216,546.63	41,189,594.73	169,623,024.65
		23	OGBOMOSHO NORTH	135,362,099.29	(2,536,017.62)	224,180.16	45,160,736.07	178,210,997.91
		24	OGBOMOSHO SOUTH	115,879,828.66	(2,536,017.62)	191,914.57	37,501,720.79	151,037,446.40
		25	OGO-OLUWA	106,041,455.94	(2,536,017.62)	175,620.73	34,714,341.45	138,395,400.50
		26	OLUYOLE	140,563,989.75	(2,536,017.62)	232,795.28	45,474,043.42	183,734,810.83
		27	ONA-ARA	153,148,395.55	(2,536,017.62)	253,636.97	50,350,373.12	201,216,388.02
		28	ORELOPE	117,297,110.93	(2,536,017.62)	194,261.80	37,785,379.33	152,740,734.44
		29	ORI IRE	141,063,369.52	(2,536,017.62)	233,622.33	41,398,544.53	180,159,518.76
		30	OYO EAST	119,104,551.63	(2,536,017.62)	197,255.20	39,303,414.07	156,069,203.28
		31	OYO WEST	119,624,496.21	(2,536,017.62)	198,116.31	40,272,672.02	157,559,266.92
		32	SAKI EAST	119,043,607.73	(2,536,017.62)	197,154.27	38,237,699.70	154,942,444.08
		33	IFEDAPO	137,220,336.28	(2,536,017.62)	227,257.69	40,729,060.31	175,640,636.66
OYO TOTAL				4,427,981,459.33	(83,688,581.46)	7,333,408.81	1,414,721,649.45	5,766,347,936.13
31	PLATEAU	1	BARKIN LADI	161,863,288.84	-	268,070.15	38,075,788.70	200,207,147.69
		2	BASSA	163,280,206.13	-	270,416.78	38,982,619.86	202,533,242.78
		3	BOKKOS	162,568,694.91	-	269,238.41	38,325,104.69	201,163,038.01
		4	JOS EAST	123,420,936.63	-	204,403.79	31,061,380.80	154,686,721.22
		5	JOS NORTH	214,735,585.63	-	355,634.69	57,948,549.33	273,039,769.65
		6	JOS SOUTH	185,691,647.56	-	307,533.53	48,358,919.29	234,358,100.38
		7	KANAM	163,008,205.85	-	269,966.31	37,342,860.72	200,621,032.87
		8	KANKE	143,962,541.09	-	238,423.80	33,863,701.88	178,064,666.77
		9	LANGTANG NORTH	147,658,883.47	-	244,545.50	35,367,186.02	183,270,614.99
		10	LANGTANG SOUTH	140,075,850.15	-	231,986.85	32,680,956.85	172,988,793.85
		11	MANGU	193,532,953.75	-	320,519.92	47,436,989.91	241,290,463.58
		12	MIKANG	130,296,513.08	-	215,790.79	31,985,187.67	162,497,491.54
		13	PANKSHIN	173,948,366.26	-	288,084.87	39,360,153.27	213,596,604.40
		14	QUAN-PAN	173,696,779.39	-	287,668.21	39,770,386.41	213,754,834.01
		15	RIYOM	137,268,442.76	-	227,337.36	34,656,396.86	172,152,176.98
		16	SHENDAM	174,904,927.81	-	289,669.09	40,637,790.13	215,832,387.03
		17	WASE	185,837,264.40	-	307,774.69	37,015,550.36	223,160,589.45
PLATEAU TOTAL				2,775,751,087.71	-	4,597,064.75	662,869,522.76	3,443,217,675.21
32	RIVERS	1	AHOADA	123,648,045.38	-	204,779.91	43,492,584.89	167,345,410.18
		2	AHOADA WEST	154,488,629.88	-	255,856.60	49,960,406.41	204,704,892.89
		3	AKUKUTORU	142,316,433.28	-	235,697.60	42,652,326.65	185,204,457.53
		4	ANDONI	151,919,941.05	-	251,602.46	46,955,159.17	199,126,702.69
		5	ASARITORU	141,019,712.89	-	233,550.03	47,666,339.48	188,919,602.39
		6	BONNY	140,996,148.73	-	233,511.00	47,295,377.32	188,525,037.05
		7	DEGEMA	152,807,562.36	-	253,072.50	49,987,630.12	203,048,264.98
		8	ELEME	148,041,622.65	-	245,179.38	45,380,799.51	193,667,601.53
		9	EMOHUA	141,206,055.40	-	233,858.64	46,242,648.97	187,682,563.02
		10	ETCHE	165,586,826.63	-	274,236.90	49,962,675.05	215,823,738.58
		11	GONAKA	147,471,676.04	-	244,235.46	48,349,122.64	196,065,034.13
		12	IKWERRE	141,143,044.77	-	233,754.29	45,290,210.27	186,667,009.33
		13	KHANA	167,561,326.75	-	277,506.97	53,464,442.08	221,303,275.80
		14	OBIO/AKPOR	205,197,017.95	-	339,837.38	66,808,127.85	272,344,983.18
		15	OBUA/ODUAL	165,664,434.37	-	274,365.43	52,586,008.07	218,524,807.86
		16	OGBA/EGBEMA/NDONI	167,169,939.82	-	276,858.77	52,665,958.16	220,112,756.75
		17	OGU/BOLO	114,853,215.76	-	190,214.34	36,290,505.50	151,333,935.60
		18	OKRIKA	141,327,372.58	-	234,059.56	47,817,008.63	189,378,440.77
		19	OMUMMA	112,015,877.32	-	185,515.28	38,299,662.23	150,501,054.83
		20	OPOBO/NKORO	121,164,146.69	-	200,666.20	42,300,687.07	163,665,499.95
		21	OYIGBO	125,140,510.21	-	207,251.66	40,045,812.89	165,393,574.76
		22	PORT HARCOURT	232,402,175.84	-	384,893.25	72,779,038.43	305,566,107.52
		23	TAI	137,555,635.91	-	227,812.99	39,663,272.83	177,446,721.73
RIVERS TOTAL				3,440,697,352.25	-	5,698,316.60	1,105,955,804.21	4,552,351,473.06

33	SOKOTO	1	BINJI	128,877,668.40	(1,564,740.79)	213,440.96	31,952,813.85	159,479,182.43
		2	BODINGA	146,705,970.57	(1,564,740.79)	242,967.34	37,458,496.27	182,842,693.38
		3	DANGE-SHUNI	158,100,070.15	(1,564,740.79)	261,837.69	38,955,800.31	195,752,967.36
		4	GADA	171,659,098.11	(1,564,740.79)	284,293.50	43,158,343.19	213,536,994.01
		5	GORONYO	161,480,557.35	(1,564,740.79)	267,436.29	37,997,494.43	198,180,747.28
		6	GUDU	146,319,663.07	(1,564,740.79)	242,327.55	31,210,967.76	176,208,217.59
		7	GWADABAWA	167,117,934.08	(1,564,740.79)	276,772.64	41,835,568.15	207,665,534.08
		8	ILLELA	142,603,524.86	(1,564,740.79)	236,173.06	35,509,262.99	176,784,220.13
		9	ISA	161,416,568.30	(1,564,740.79)	267,330.32	35,166,150.37	195,285,308.20
		10	KEBBE	145,736,688.55	(1,564,740.79)	241,362.06	33,488,528.36	177,901,838.18
		11	KWARE	135,142,668.64	(1,564,740.79)	223,816.75	34,211,443.03	168,013,187.63
		12	RABAH	160,903,789.72	(1,564,740.79)	266,481.08	35,405,687.73	195,011,217.74
		13	SABON BIRNI	168,820,544.76	(1,564,740.79)	279,592.42	39,976,924.12	207,512,320.52
		14	SHAGARI	152,116,254.38	(1,564,740.79)	251,927.59	35,972,691.89	186,776,133.07
		15	SILAME	136,210,787.25	(1,564,740.79)	225,585.72	31,902,043.20	166,773,675.38
		16	SOKOTO NORTH	151,362,588.24	(1,564,740.79)	250,679.40	41,951,972.98	192,000,499.83
		17	SOKOTO SOUTH	150,139,805.80	(1,564,740.79)	248,654.29	38,984,588.60	187,808,307.90
		18	TAMBUWAL	168,114,019.62	(1,564,740.79)	278,422.31	41,332,790.04	208,160,491.18
		19	TANGAZA	154,994,351.08	(1,564,740.79)	256,694.15	32,643,263.46	186,329,567.90
		20	TURETA	141,047,120.99	(1,564,740.79)	233,595.42	29,085,171.51	168,801,147.13
		21	WAMAKKO	145,397,880.32	(1,564,740.79)	240,800.94	37,788,075.26	181,862,015.73
		22	WURNO	139,895,353.51	(1,564,740.79)	231,687.92	36,433,773.92	174,996,074.56
		23	YABO	131,151,863.12	(1,564,740.79)	217,207.37	32,733,852.70	162,538,182.41
		SOKOTO TOTAL		3,465,314,770.86	(35,989,038.17)	5,739,086.78	835,155,704.15	4,270,220,523.62
34	TARABA	1	ARDO KOLA	130,177,730.45	-	215,594.06	30,578,823.13	160,972,147.64
		2	BALI	222,764,075.24	-	368,931.09	40,123,862.62	263,256,868.95
		3	DONGA	152,997,943.05	-	253,387.80	34,270,452.07	187,521,782.91
		4	GASHAKA	182,680,458.97	-	302,546.54	30,646,100.12	213,629,105.63
		5	GASSOL	197,358,005.74	-	326,854.79	42,925,557.87	240,610,418.39
		6	IBI	136,719,851.45	-	226,428.81	30,354,540.44	167,300,820.70
		7	JALINGO	131,500,995.64	-	217,785.59	34,719,017.45	166,437,798.68
		8	KARIM LAMIDU	204,107,529.16	-	338,033.02	39,099,766.10	243,545,328.29
		9	KURMI	145,291,755.63	-	240,625.18	30,939,459.06	176,471,839.87
		10	LAU	134,147,546.02	-	222,168.68	31,335,219.83	165,704,934.53
		11	SARDAUNA	200,190,800.80	-	331,546.33	41,336,569.37	241,858,916.49
		12	TAKUM	158,457,490.95	-	262,429.64	34,367,299.64	193,087,220.22
		13	USSA	136,192,099.40	-	225,554.77	32,561,851.36	168,979,505.53
		14	WUKARI	195,075,840.03	-	323,075.17	42,674,990.21	238,073,905.41
		15	YORRO	129,318,367.85	-	214,170.83	30,773,535.24	160,306,073.92
		16	ZING	140,284,523.82	-	232,332.45	33,742,562.43	174,259,418.70
		TARABA TOTAL		2,597,265,014.18	-	4,301,464.74	560,449,606.93	3,162,016,085.86

35	YOBE	1	BADE	144,975,713.21	-	240,101.77	36,025,841.39	181,241,656.36
		2	BURSARI	160,429,979.74	-	265,696.38	33,627,495.13	194,323,171.25
		3	DAMATURU	134,326,402.21	-	222,464.89	31,976,079.85	166,524,946.96
		4	FIKA	150,396,597.56	-	249,079.57	35,799,994.11	186,445,671.24
		5	FUNE	210,942,733.48	-	349,353.16	48,618,997.63	259,911,084.27
		6	GEIDAM	174,817,044.26	-	289,523.54	37,395,866.76	212,502,434.56
		7	GUJBA	160,948,839.14	-	266,555.69	35,267,488.96	196,482,883.79
		8	GULAMI	139,831,528.45	-	231,582.22	33,188,317.23	173,251,427.90
		9	JAKUSKO	184,415,411.77	-	305,419.89	43,011,773.91	227,732,605.57
		10	KARASUWA	130,059,815.86	-	215,398.78	33,460,710.79	163,735,925.43
		11	MACHINA	124,576,624.97	-	206,317.78	29,910,207.06	154,693,149.82
		12	NANGERE	133,565,193.06	-	221,204.22	31,961,138.10	165,747,535.37
		13	NGURU	145,267,944.62	-	240,585.75	36,874,626.59	182,383,156.96
		14	POTISKUM	159,850,847.57	-	264,737.25	41,196,312.31	201,311,897.13
		15	TARMUA	148,260,062.36	-	245,541.15	31,130,423.80	179,636,027.31
		16	YUNUSARI	154,512,395.74	-	255,895.96	34,933,685.60	189,701,977.30
		17	YUSUFARI	154,145,220.24	-	255,287.86	33,780,980.53	188,181,488.62
YOBE TOTAL				2,611,322,354.25	-	4,324,745.83	608,159,939.77	3,223,807,039.85
36	ZAMFARA	1	ANKA	145,092,336.52	-	240,294.91	34,785,560.79	180,118,192.23
		2	BAKURA	140,485,645.20	-	232,665.53	38,276,532.21	178,994,842.94
		3	BUKKUYUM	165,796,072.52	-	274,583.44	40,210,980.20	206,281,636.16
		4	BUNGUDU	182,990,495.55	-	303,060.01	43,831,733.62	227,125,289.17
		5	GUMMI	159,273,724.76	-	263,781.44	39,656,023.31	199,193,529.51
		6	GUSAU	221,160,743.74	-	366,275.73	53,629,531.17	275,156,550.64
		7	KAURA NAMODA	167,961,990.01	-	278,170.53	45,666,204.87	213,906,365.41
		8	KIYAWA	152,387,257.65	-	252,376.41	37,628,326.29	190,267,960.35
		9	MARADUN	164,734,934.88	-	272,826.03	40,149,883.31	205,157,644.22
		10	MARU	217,436,679.37	-	360,108.12	46,490,191.47	264,286,978.96
		11	SHINKAFI	135,763,106.73	-	224,844.29	34,266,823.95	170,254,774.98
		12	TALATA MAFARA	156,808,632.25	-	259,698.88	40,488,302.19	197,556,633.31
		13	TSAFE	166,133,590.93	-	275,142.42	44,464,684.87	210,873,418.22
		14	ZURMI	183,479,099.00	-	303,869.21	46,641,721.15	230,424,689.36
ZAMFARA TOTAL				2,359,504,309.10	-	3,907,696.96	586,186,499.40	2,949,598,505.45
37	FCT-ABUJA	1	ABAJI	121,200,928.19	-	200,727.12	316,236,779.01	437,638,434.32
		2	ABUJA MUNICIPAL	309,397,282.43	-	512,408.82	372,571,318.24	682,481,009.49
		3	BWARI	174,275,028.27	-	288,625.88	329,439,652.48	504,003,306.63
		4	GWAGWALADA	149,356,009.69	-	247,356.20	324,006,957.77	473,610,323.67
		5	KUJE	141,913,605.33	-	235,030.45	319,281,688.38	461,430,324.16
		6	KWALI	145,977,720.27	-	241,761.24	318,379,707.41	464,599,188.92
				1,042,120,574.20	-	1,725,909.71	1,979,916,103.29	3,023,762,587.20
Total				114,693,911,246.43	(1,053,130,230.97)	189,950,510.49	36,499,991,402.69	150,330,722,928.65

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

	1	2	3	4	5	6	7(3+4+5+6)	
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	Deduction	Exchange Gain	Value Added Tax	Total Net Amount	S/n
			₦	₦	₦	₦	₦	
1	ABIA	17	2,380,606,219.02	-	3,942,644.92	634,132,351.07	3,018,681,215.01	1
2	ADAMAWA	21	3,002,793,072.64	-	4,973,080.71	755,884,514.35	3,763,650,667.69	2
3	AKWA IBOM	31	3,999,543,920.36	-	6,623,851.27	1,092,018,543.00	5,098,186,314.63	3
4	ANAMBRA	21	3,019,020,484.76	-	4,999,955.76	849,696,270.84	3,873,716,711.35	4
5	BAUCHI	20	3,427,185,676.71	-	5,675,939.22	837,827,493.63	4,270,689,109.55	5
6	BAYELSA	8	1,394,990,016.84	-	2,310,315.02	328,214,641.03	1,725,514,972.88	6
7	BENUE	23	3,729,308,437.45	(139,538,498.52)	6,176,300.33	879,884,390.15	4,475,830,629.41	7
8	BORNO	27	4,048,911,378.46	-	6,705,611.27	966,814,944.35	5,022,431,934.08	8
9	CROSS RIVER	18	2,610,205,641.56	(38,551,266.10)	4,322,896.38	655,984,375.05	3,231,961,646.90	9
10	DELTA	25	3,344,604,168.84	-	5,539,171.72	1,042,812,987.43	4,392,956,327.99	10
11	EBONYI	13	1,930,861,912.75	(50,070,249.64)	3,197,800.15	490,613,594.54	2,374,603,057.80	11
12	EDO	18	2,559,074,884.01	-	4,238,216.10	697,794,890.40	3,261,107,990.51	12
13	EKITI	16	2,031,998,261.09	-	3,365,297.28	571,160,230.10	2,606,523,788.47	13
14	ENUGU	17	2,600,058,127.93	-	4,306,090.56	703,665,262.68	3,308,029,481.17	14
15	GOMBE	11	1,781,561,645.21	(53,983,557.43)	2,950,536.26	445,919,505.01	2,176,448,129.04	15
16	IMO	27	3,484,656,269.52	-	5,771,119.23	958,991,796.18	4,449,419,184.94	16
17	JIGAWA	27	3,660,959,502.62	-	6,063,104.13	999,030,575.89	4,666,053,182.63	17
18	KADUNA	23	4,117,095,617.08	-	6,818,534.70	1,068,317,137.15	5,192,231,288.94	18
19	KANO	44	6,554,769,081.08	-	10,855,691.64	1,858,533,915.47	8,424,158,688.19	19
20	KATSINA	34	4,990,257,272.98	-	8,264,622.82	1,292,627,787.67	6,291,149,683.47	20
21	KEBBI	21	3,149,387,989.15	-	5,215,864.12	768,465,359.39	3,923,069,212.66	21
22	KOGI	21	3,255,123,174.78	(367,088,189.79)	5,390,977.62	764,032,143.45	3,657,458,106.06	22
23	KWARA	16	2,303,340,603.78	-	3,814,681.34	572,868,500.92	2,880,023,786.04	23
24	LAGOS	20	3,923,731,938.47	-	6,498,295.13	5,639,822,738.31	9,570,052,971.91	24
25	NASSARAWA	13	2,054,976,809.39	(39,238,127.24)	3,403,353.24	462,979,723.10	2,482,121,758.50	25
26	NIGER	25	3,803,603,559.17	-	6,299,344.32	913,564,288.05	4,723,467,191.54	26
27	OGUN	20	2,713,477,026.67	(115,776,950.40)	4,493,929.46	812,216,125.06	3,414,410,130.79	27
28	ONDO	18	2,591,542,199.93	(47,177,126.82)	4,291,986.89	702,999,324.54	3,251,656,384.54	28
29	OSUN	30	3,510,309,432.33	(82,028,645.40)	5,813,604.76	979,703,163.91	4,413,797,555.60	29
30	OYO	33	4,427,981,459.33	(83,688,581.46)	7,333,408.81	1,414,721,649.45	5,766,347,936.13	30
31	PLATEAU	17	2,775,751,087.71	-	4,597,064.75	662,869,522.76	3,443,217,675.21	31
32	RIVERS	23	3,440,697,352.25	-	5,698,316.60	1,105,955,804.21	4,552,351,473.06	32
33	SOKOTO	23	3,465,314,770.86	(35,989,038.17)	5,739,086.78	835,155,704.15	4,270,220,523.62	33
34	TARABA	16	2,597,265,014.18	-	4,301,464.74	560,449,606.93	3,162,016,085.86	34
35	YOBE	17	2,611,322,354.25	-	4,324,745.83	608,159,939.77	3,223,807,039.85	35
36	ZAMFARA	14	2,359,504,309.10	-	3,907,696.96	586,186,499.40	2,949,598,505.45	36
37	FCT, ABUJA	6	1,042,120,574.20	-	1,725,909.71	1,979,916,103.29	3,023,762,587.20	37
	Total LGCs		114,693,911,246.43	(1,053,130,230.97)	189,950,510.49	36,499,991,402.69	150,330,722,928.65	

Methodology

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

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

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

These are

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

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

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

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

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

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

State Government – 26.72%

Local Government – 20.60%

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

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

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

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

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

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

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

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

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

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

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

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

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

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