



NATIONAL BUREAU OF STATISTICS

# Federation Account Allocation Committee (FAAC)

(JANUARY 2020 Disbursement)

**Report Date: March 2020**

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

# CONTENTS

<b>Executive Summary</b> .....	1
<b>Federation Account Allocation Committee (FAAC) December 2019 Disbursement</b>	
Summary of Gross Revenue Allocation by FAAC for the Month of December, 2019 Shared in January, 2020 .....	2
Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of December, 2019 Shared in January, 2020 .....	4
<b>Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of December, 2019 Shared in January, 2020</b>	
Abia .....	6
Adamawa .....	8
Akwa -ibom .....	11
Anambra .....	14
Bauchi .....	17
Bayelsa .....	20
Benue .....	22
Borno .....	25
Cross River .....	28
Delta .....	30
Ebonyi .....	33
Edo .....	35
Ekiti .....	37
Enugu .....	39
Gombe .....	41
Imo .....	43
Jigawa .....	46
Kaduna .....	49
Kano .....	52
Katsina .....	56
Kebbi .....	59
Kogi .....	62
Kwara .....	65
Lagos .....	67
Nasarawa .....	70
Niger .....	72
Ogun .....	75
Ondo .....	78
Osun .....	80
Oyo .....	83
Plateau .....	86
Rivers .....	88
Sokoto .....	91
Taraba .....	94
Yobe .....	96
Zamfara .....	98
<b>Appendix</b> .....	100
<b>Methodology</b> .....	121
<b>Acknowledgements and Contacts</b> .....	122

## EXECUTIVE SUMMARY

The Federation Account Allocation Committee (FAAC) disbursed the sum of N716.30bn to the three tiers of government in January 2020 from the revenue generated in December 2019.

The amount disbursed comprised of N600.31bn from the Statutory Account, N114.81bn from Valued Added Tax (VAT), and N1.18bn Exchange Gain Allocation.

Federal Government received a total of N287.93bn from the N716.30bn. States received a total of N191.30bn and Local Governments received N143.70bn. The sum of N50.28bn was shared among the oil producing states as 13% derivation fund.

Revenue generating agencies such as Nigeria Customs Service (NCS), Federal Inland Revenue Service (FIRS) and Department of Petroleum Resources (DPR) received N5.24bn, N9.64bn and N4.47bn respectively as cost of revenue collections.

Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that the sum of N220.84bn was disbursed to the FGN consolidated revenue account; N5.16bn shared as share of derivation and ecology; N2.58bn as stabilization fund; N8.67bn for the development of natural resources; and N6.19bn to the Federal Capital Territory (FCT) Abuja.






# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT






Summary of Gross Revenue Allocation by FAAC  
for the month of December, 2019 Shared in January, 2020













Summary of Gross Revenue Allocation by FAAC for the month of December, 2019 Shared in January, 2020






## BENEFICIARIES






 <b>FGN</b>	Statutory		N271,360,669,058.67
	Exchange Gain Difference		N553,165,718.72
	VAT		N16,015,371,888.89
	Total		N287,929,206,666.28

 <b>State</b>	Statutory		N137,637,757,730.59
	Exchange Gain Difference		N280,573,044.88
	VAT		N53,384,572,962.98
	Total		N191,302,903,738.45

 <b>LGCs</b>	Statutory		N106,112,941,962.96
	Exchange Gain Difference		N216,310,057.05
	VAT		N37,369,201,074.08
	Total		N143,698,453,094.09

 <b>13% Derivation Fund</b>	Statutory		N50,149,281,725.77
	Exchange Gain Difference		N129,617,333.24
	VAT		----
	Total		N50,278,899,059.01






 <b>Cost of Collection - NCS</b>	Statutory		N4,753,058,226.20
	Exchange Gain Difference		----
	VAT		N487,470,089.51
	Total		N5,240,528,315.71






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






# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT






Summary of Gross Revenue Allocation by FAAC  
for the month of December, 2019 Shared in January, 2020

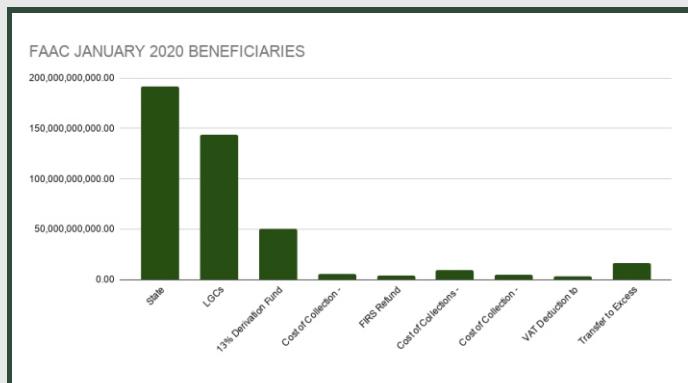






 <b>Cost of Collections - FIRS</b>	Statutory		N5,534,574,210.95
	Exchange Gain Difference		----
	VAT		N4,104,751,240.64
	<b>Total</b>		<b>N9,639,325,451.59</b>

 <b>Cost of Collections - DPR</b>	Statutory		N4,468,041,991.37
	Exchange Gain Difference		----
	VAT		----
	<b>Total</b>		<b>N4,468,041,991.37</b>

 <b>VAT Ded. to North East Dev. Comm.</b>	Statutory		----
	Exchange Gain Difference		----
	VAT		N3,444,165,997.61
	<b>Total</b>		<b>N3,444,165,997.61</b>

 <b>Transfer to Excess Non Oil Revenue</b>	Statutory		N16,298,000,000.00
	Exchange Gain Difference		----
	VAT		----
	<b>Total</b>		<b>N16,298,000,000.00</b>



TOTAL(ALL BENEFICIARIES)		
STATUTORY		N600,314,324,906.51
EXCHANGE GAIN DIFFERENCE		N1,179,666,153.89
VAT		N114,805,533,253.72
<b>TOTAL</b>		<b>N716,299,524,314.11</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT

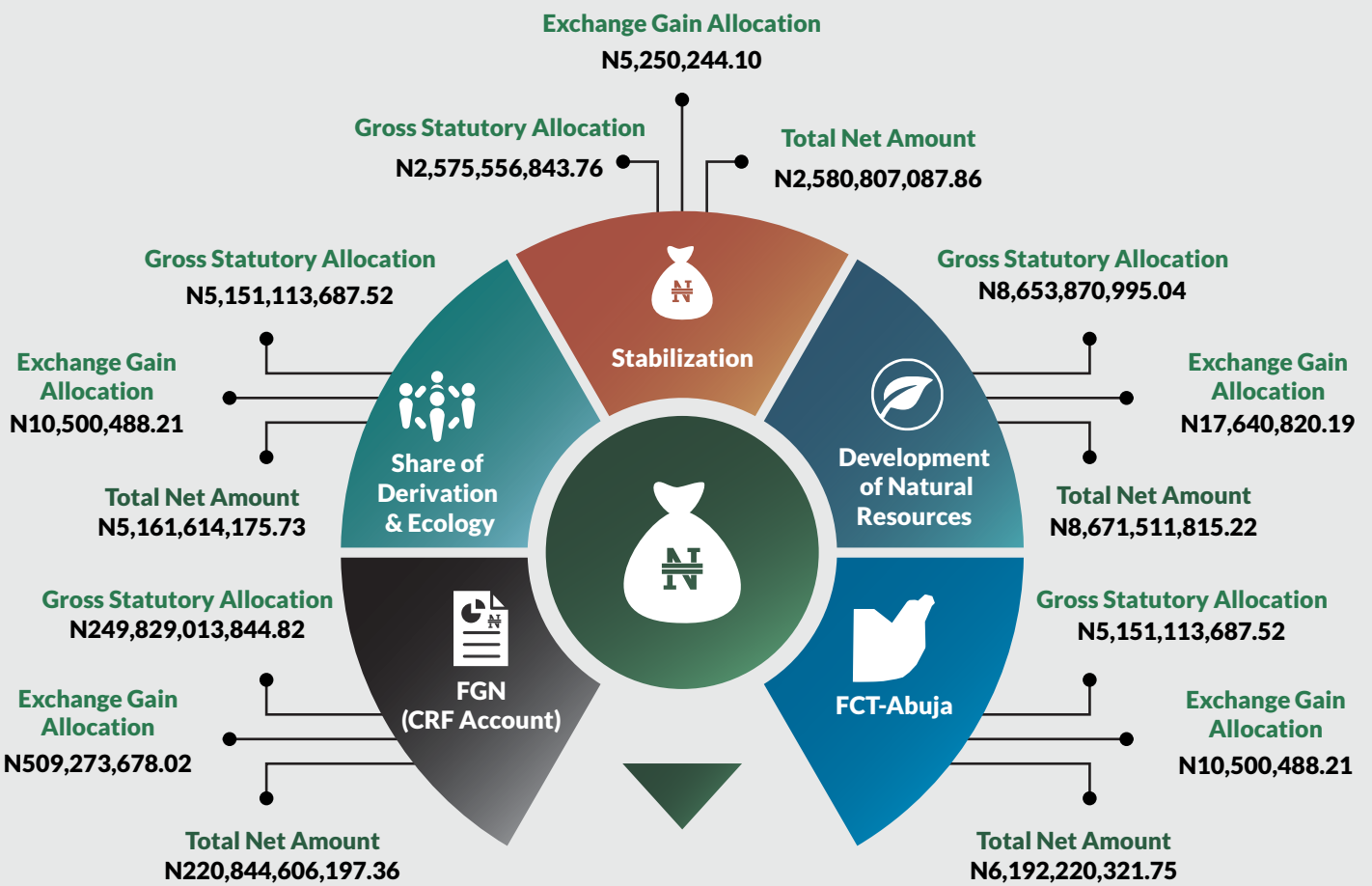
Summary of Gross Revenue Allocation by FAAC  
for the month of December, 2019 Shared in January, 2020



Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the  
Month of December, 2019 Shared in January, 2020

**FG**

## BENEFICIARIES



SUB-TOTAL	Gross Statutory Allocation	Exchange Gain Allocation	Total Net Amount
	N271,360,669,058.67	N553,165,718.72	N243,450,759,597.93

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT

F.C.T ABUJA



## Local Government Councils

### Total Allocation

ABAJI	▶		<b>N519,891,286.33</b>
ABUJA MUNICIPAL	▶		<b>N752,038,515.70</b>
BWARI	▶		<b>N582,611,963.65</b>
GWAGWALADA	▶		<b>N553,948,227.38</b>
KUJE	▶		<b>N542,210,802.85</b>
KWALI	▶		<b>N545,055,060.03</b>

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of December, 2019 Shared in January, 2020

## FCT Abuja

Gross Statutory Allocation ▶ **N964,153,012.19**

Deduction ▶ **N 0.00**

Value Added Tax ▶ **N2,529,637,428.52**

Exchange Gain Allocation ▶ **N1,965,415.24**



**Total Allocation**  
**N3,495,755,855.95**

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT

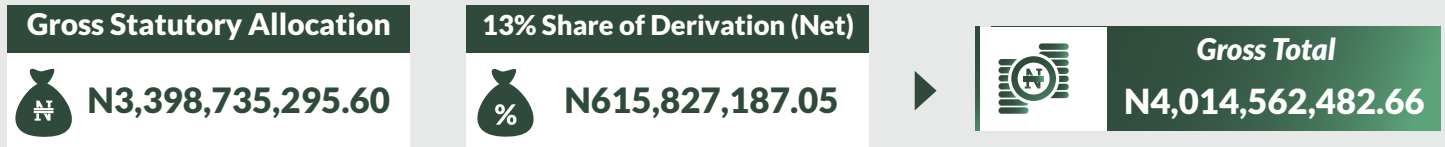
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2019 Shared in January, 2020



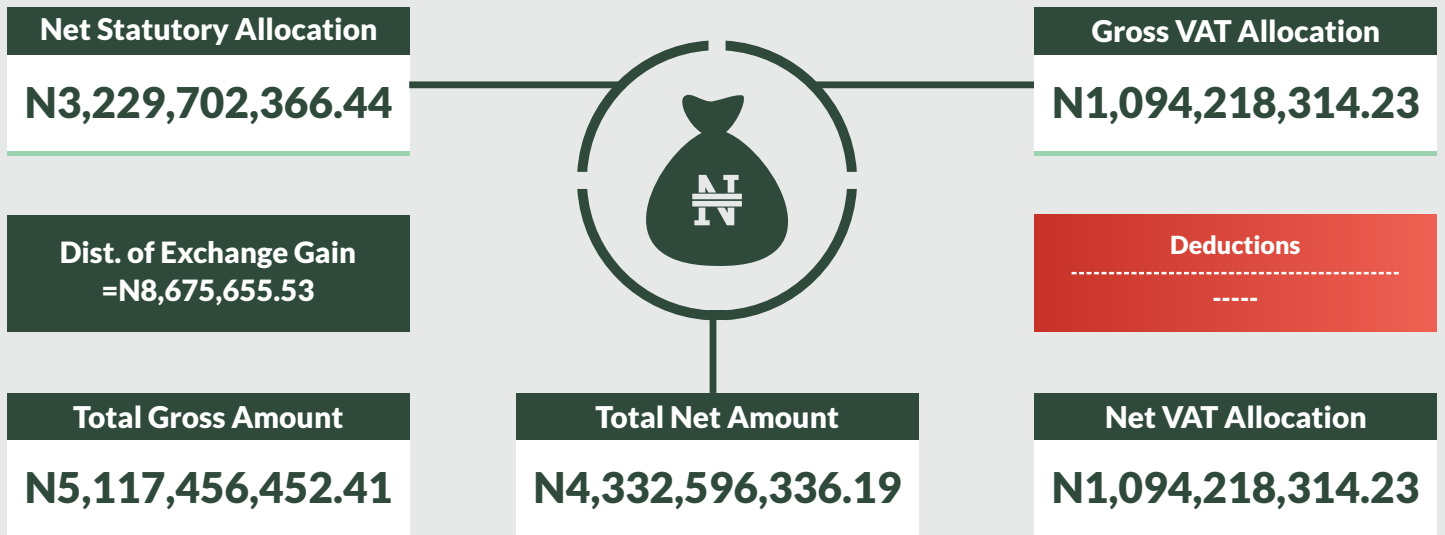
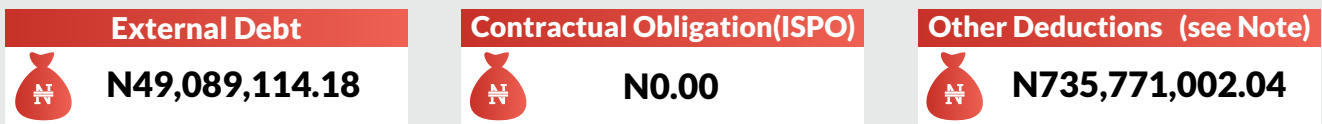
## ABIA STATE

 **17**  
No. of LGCs

### BENEFICIARIES



### DEDUCTIONS




### LGAs

**Gross Statutory Allocation**  **N2,202,498,169.35**

**Deduction**  **N0.00**

**Value Added Tax**  **N649,652,432.90**

**Exchange Gain Allocation =N4,489,768.13**

 **Total Allocation**  
**N2,856,640,370.38**





## Total Allocation

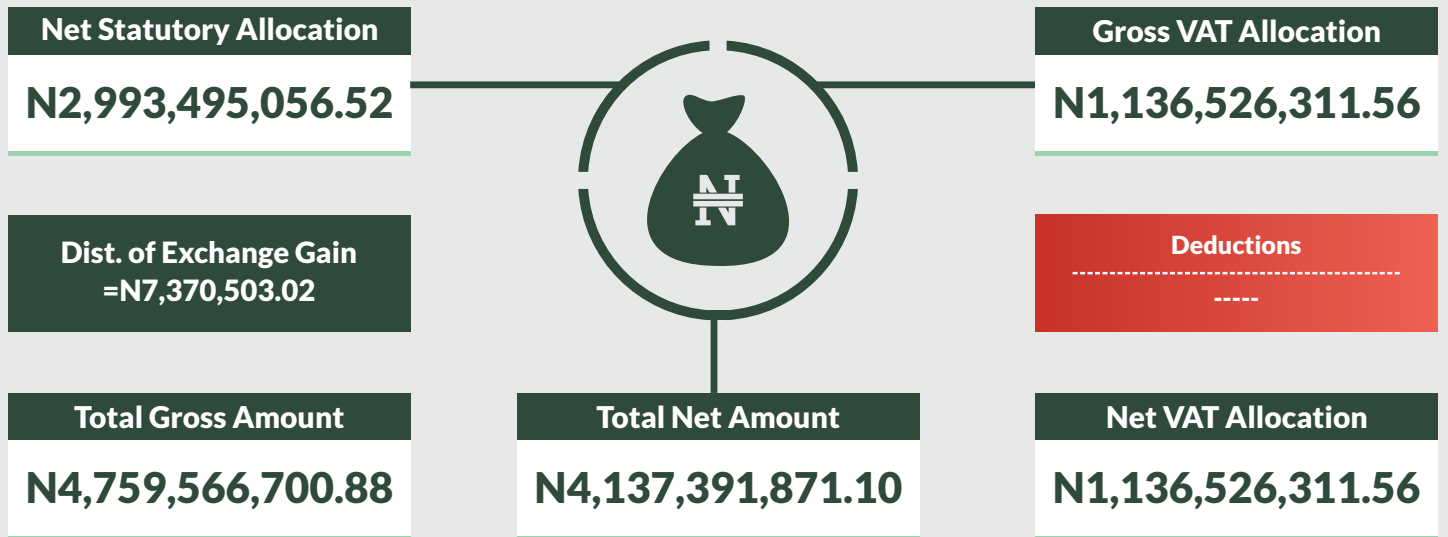
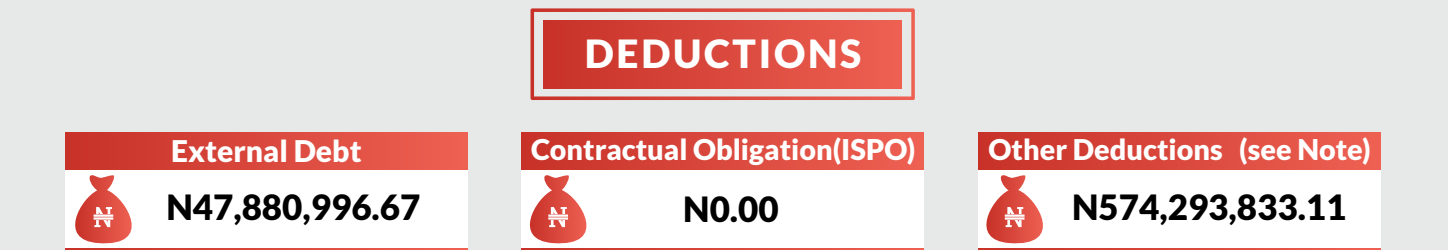
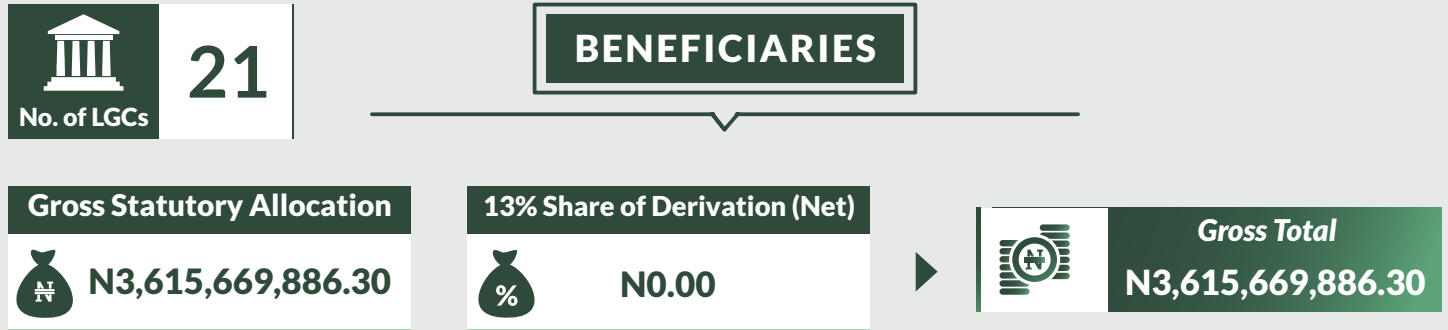
ABA NORTH	▶		N146,537,773.32
ABA SOUTH	▶		N247,445,754.23
AROCHUKWU	▶		N171,221,066.65
BENDE	▶		N175,482,898.57
IKWUANO	▶		N159,003,968.69
ISIALA NGWA NORTH	▶		N164,294,810.82
ISIALA NGWA SOUTH	▶		N158,995,786.66
ISUIKWUATO	▶		N154,292,523.69
NNEOCHI	▶		N167,739,653.51
OBIOMA NGWA	▶		N171,062,100.47
OHAFIA	▶		N188,485,780.06
OSISIOMA	▶		N181,089,295.96
UGWUNAGBO	▶		N137,345,200.84
UKWA EAST	▶		N129,605,734.28
UKWA WEST	▶		N136,114,116.24
UMUAHIA NORTH	▶		N197,802,915.28
UMUAHIA SOUTH	▶		N170,120,991.12

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT

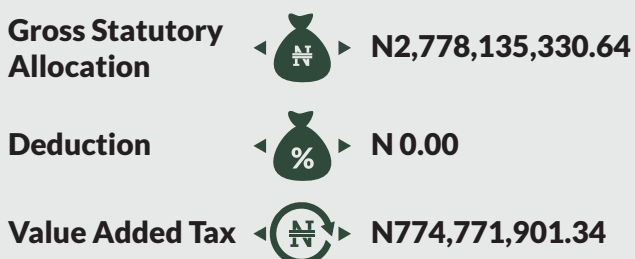
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2019 Shared in January, 2020



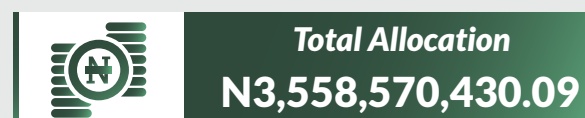
## ADAMAWA STATE



### LGAs



Exchange Gain Allocation = N5,663,198.11





*Total Allocation*

DEMSA	▶		<b>N176,832,771.33</b>
FUFORE	▶		<b>N209,493,504.23</b>
GANYE	▶		<b>N181,073,637.36</b>
GIREI	▶		<b>N160,526,698.86</b>
GOMBI	▶		<b>N160,531,728.17</b>
GUYUK	▶		<b>N171,616,468.44</b>
HONG	▶		<b>N182,753,132.06</b>
JADA	▶		<b>N189,355,113.12</b>
YOLA-NORTH	▶		<b>N172,020,139.18</b>
LAMURDE	▶		<b>N151,435,390.02</b>
MADAGALI	▶		<b>N155,107,064.43</b>
MAIHA	▶		<b>N150,714,178.91</b>
MAYO-BELWA	▶		<b>N172,734,481.42</b>
MICHIKA	▶		<b>N168,762,887.39</b>
MUBI NORTH	▶		<b>N162,406,126.31</b>
MUBI SOUTH	▶		<b>N152,052,538.92</b>
NUMAN	▶		<b>N143,187,911.03</b>
SHELLENG	▶		<b>N162,620,384.55</b>



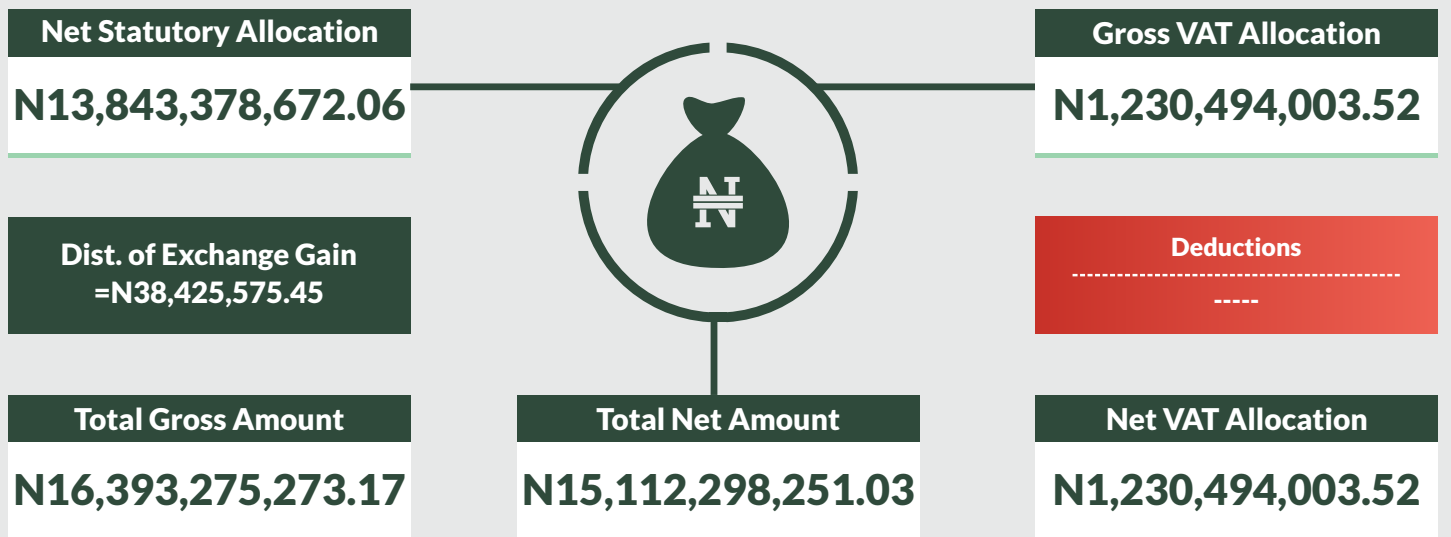
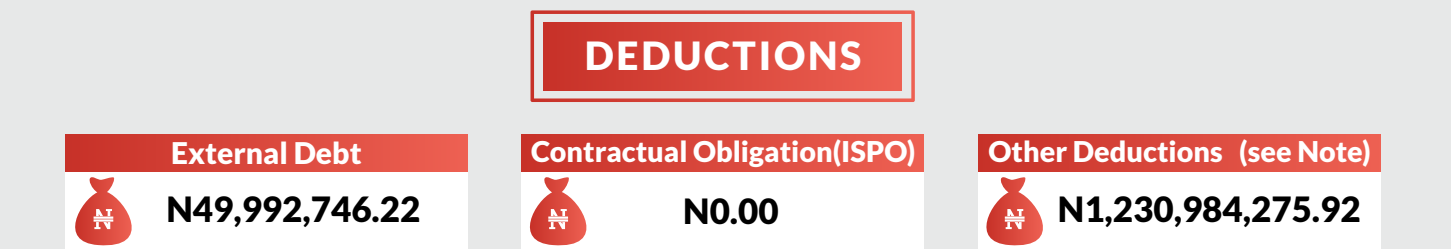
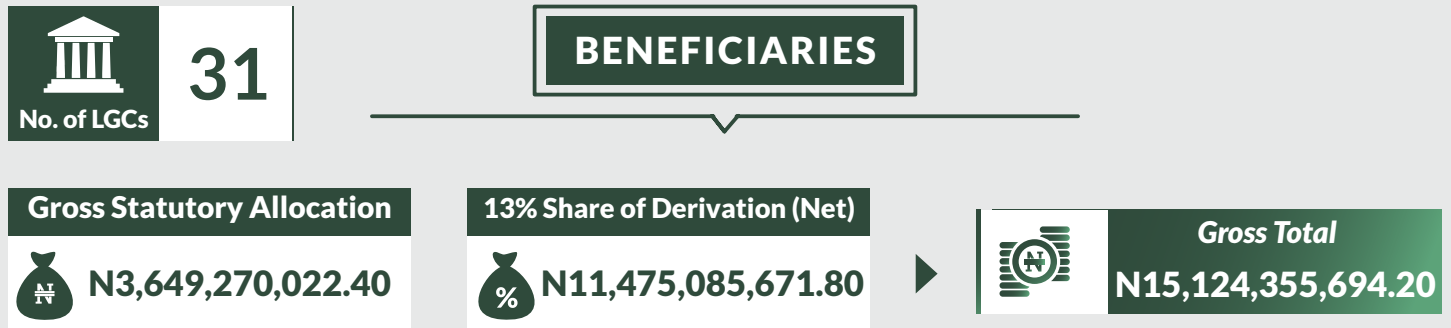
*Total Allocation*

SONG	▶		<b>N198,679,483.32</b>
TOUNGO	▶		<b>N164,723,069.34</b>
YOLA-SOUTH	▶		<b>N171,943,721.70</b>

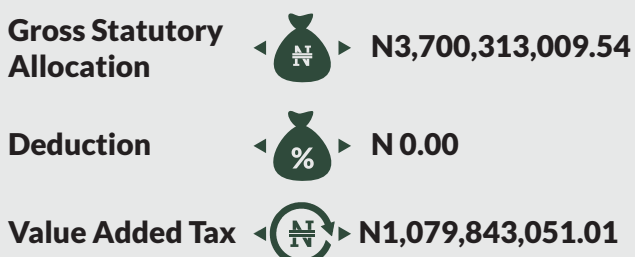
# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2019 Shared in January, 2020

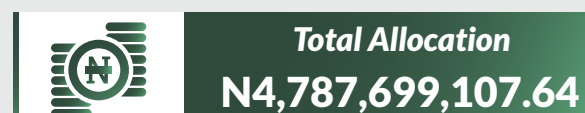
## AKWA IBOM STATE



### LGAs



Exchange Gain Allocation =N7,543,047.09









## Total Allocation

ABAK	▶		N162,160,786.64
EASTERN OBOLO	▶		N128,181,263.36
EKET	▶		N168,741,238.83
EKPE ATAI	▶		N130,504,747.84
ESSIEN UDIM	▶		N174,284,836.95
ETIM EKPO	▶		N150,073,861.97
ETINAN	▶		N170,877,382.13
IBENO	▶		N136,999,317.39
IBESIKPO ASUTAN	▶		N159,000,542.00
IBIONO IBOM	▶		N174,054,462.70
IKA	▶		N133,800,789.59
IKONO	▶		N157,400,271.13
IKOT ABASI	▶		N157,444,235.92
IKOT EKPENE	▶		N162,159,593.94
INI	▶		N147,758,863.50
ITU	▶		N152,411,466.00
MBO	▶		N142,744,817.58
MKPAT ENIN	▶		N175,267,499.44



*Total Allocation*

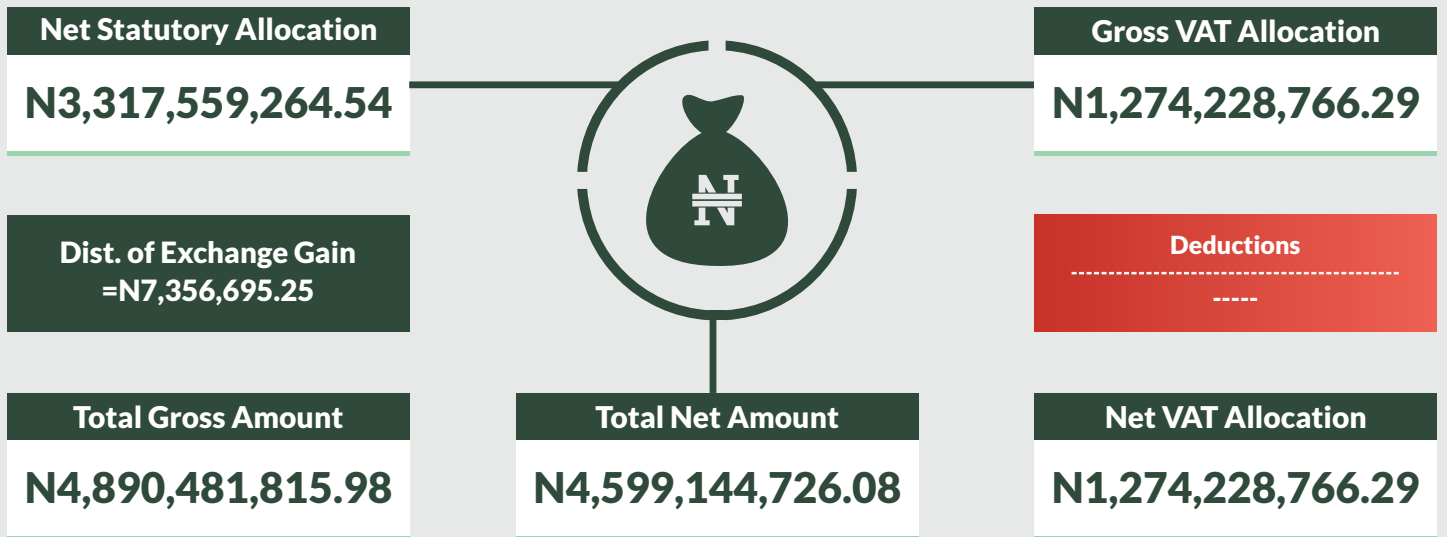
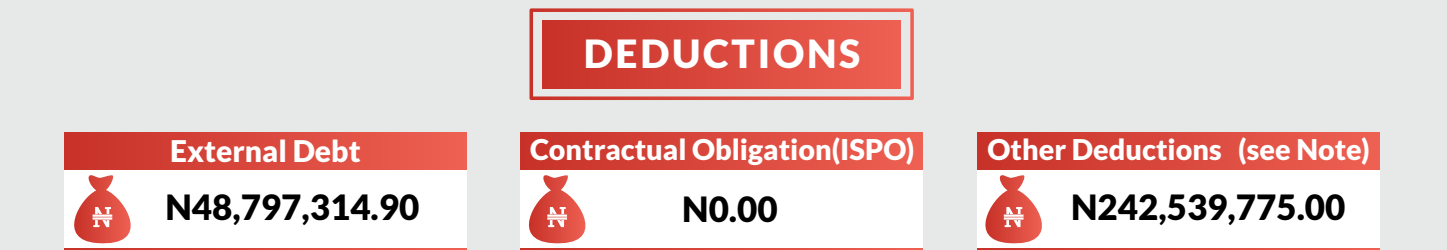
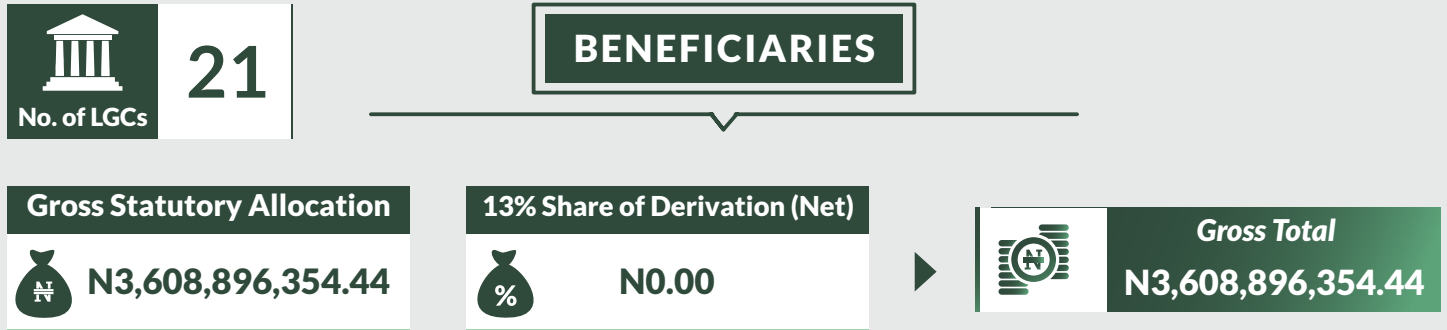
<b>NSIT IBOM</b>	▶		<b>N147,138,891.94</b>
<b>NSIT UBIUM</b>	▶		<b>N154,643,463.15</b>
<b>OBAT AKARA</b>	▶		<b>N161,053,402.25</b>
<b>OKOBO</b>	▶		<b>N140,026,364.98</b>
<b>ONNA</b>	▶		<b>N146,301,657.31</b>
<b>ORON</b>	▶		<b>N146,137,975.81</b>
<b>ORUK ANAM</b>	▶		<b>N173,354,732.95</b>
<b>UDUNG UKO</b>	▶		<b>N129,401,691.72</b>
<b>UKANAFUN</b>	▶		<b>N158,107,126.08</b>
<b>UQUO</b>	▶		<b>N130,272,254.66</b>
<b>URUAN</b>	▶		<b>N165,202,675.87</b>
<b>URUE OFFONG/ORUK</b>	▶		<b>N138,819,237.18</b>
<b>UYO</b>	▶		<b>N213,373,656.84</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2019 Shared in January, 2020



## ANAMBRA STATE



### LGAs

Gross Statutory Allocation **N2,793,148,668.51**

Deduction **N0.00**

Value Added Tax **N865,974,138.85**

Exchange Gain Allocation =N5,693,802.63

**Total Allocation**  
**N3,664,816,609.98**





## Total Allocation

AGUATA	▶		N239,256,619.12
ANAMBRA EAST	▶		N158,788,092.77
ANAMBRA WEST	▶		N163,397,303.24
ANIOCHA	▶		N198,839,617.89
AWKA NORTH	▶		N148,777,672.53
AWKA SOUTH	▶		N172,210,734.32
AYAMELUM	▶		N160,106,949.80
DUNUKOFIA	▶		N142,208,125.01
EKWUSIGWO	▶		N159,248,993.52
IDEMILI NORTH	▶		N251,672,776.51
IDEMILI SOUTH	▶		N175,280,012.38
IHALA	▶		N212,532,531.48
NJIKOKA	▶		N156,974,384.34
NNEWI NORTH	▶		N156,685,984.17
NNEWI SOUTH	▶		N186,561,908.33
OGBARU	▶		N179,278,584.10
ONISHA NORTH	▶		N149,409,300.80
ONISHA SOUTH	▶		N154,476,919.12



*Total Allocation*

<b>ORUMBA NORTH</b>	▶		<b>N166,789,158.90</b>
<b>ORUMBA SOUTH</b>	▶		<b>N169,503,057.94</b>
<b>OYI</b>	▶		<b>N162,817,883.72</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT

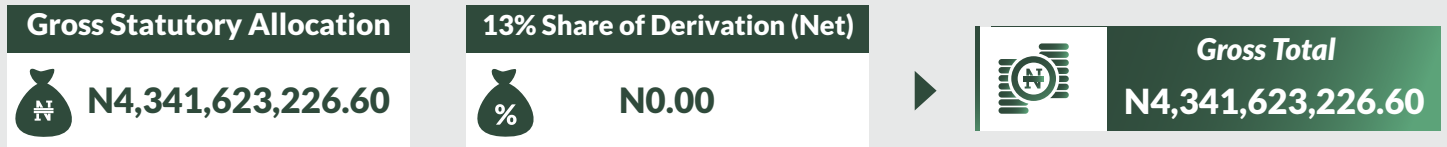
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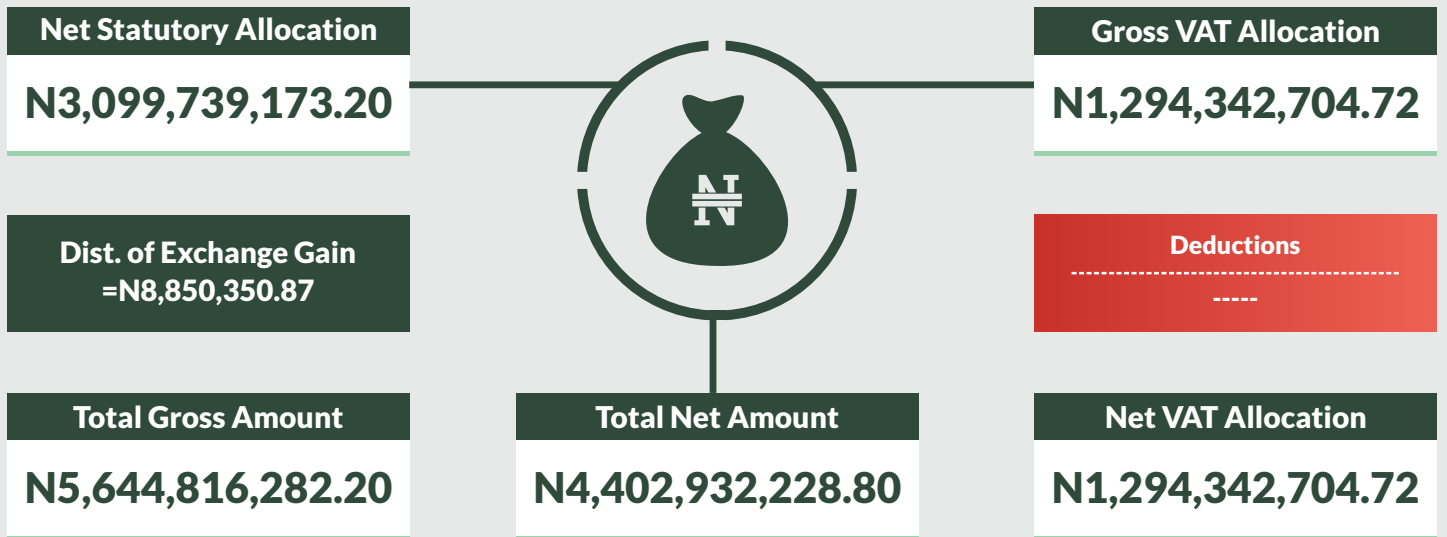
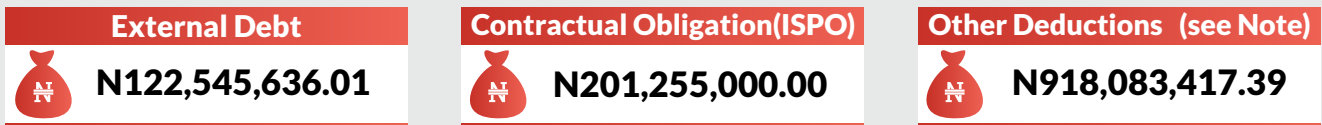
## BAUCHI STATE

 **20**  
No. of LGCs

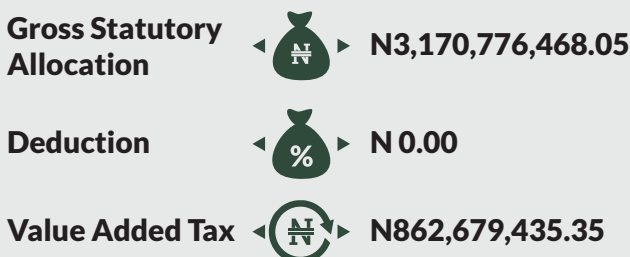
### BENEFICIARIES



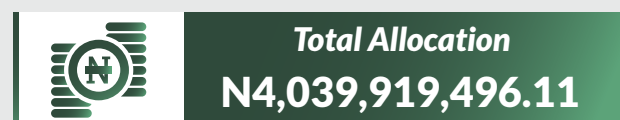
### DEDUCTIONS



### LGAs



Exchange Gain Allocation =N6,463,592.72





*Total Allocation*

<b>ALKALERI</b>	▶		<b>N260,111,646.56</b>
<b>BAUCHI</b>	▶		<b>N316,708,824.17</b>
<b>BOGORO</b>	▶		<b>N141,759,336.33</b>
<b>DAMBAN</b>	▶		<b>N167,192,733.19</b>
<b>DARAZO</b>	▶		<b>N210,321,659.42</b>
<b>DASS</b>	▶		<b>N141,417,395.77</b>
<b>GAMAWA</b>	▶		<b>N222,455,593.33</b>
<b>GANJUWA</b>	▶		<b>N221,236,007.81</b>
<b>GIADE</b>	▶		<b>N161,351,568.82</b>
<b>I/GADAU</b>	▶		<b>N185,253,375.87</b>
<b>JAMA'ARE</b>	▶		<b>N144,079,950.81</b>
<b>KATAGUM</b>	▶		<b>N218,751,050.46</b>
<b>KIRFI</b>	▶		<b>N176,593,896.60</b>
<b>MISAU</b>	▶		<b>N209,390,993.39</b>
<b>NINGI</b>	▶		<b>N265,393,888.54</b>
<b>SHIRA</b>	▶		<b>N200,594,390.12</b>
<b>TAFAWA BALEWA</b>	▶		<b>N196,887,220.40</b>
<b>TORO</b>	▶		<b>N270,205,352.87</b>



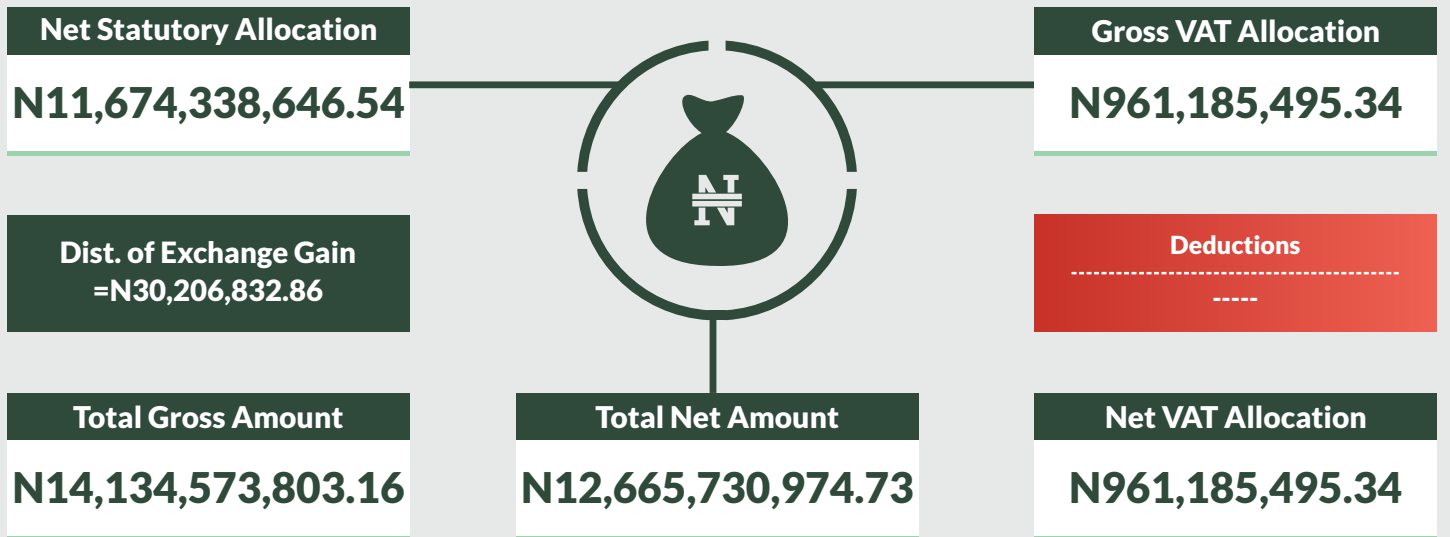
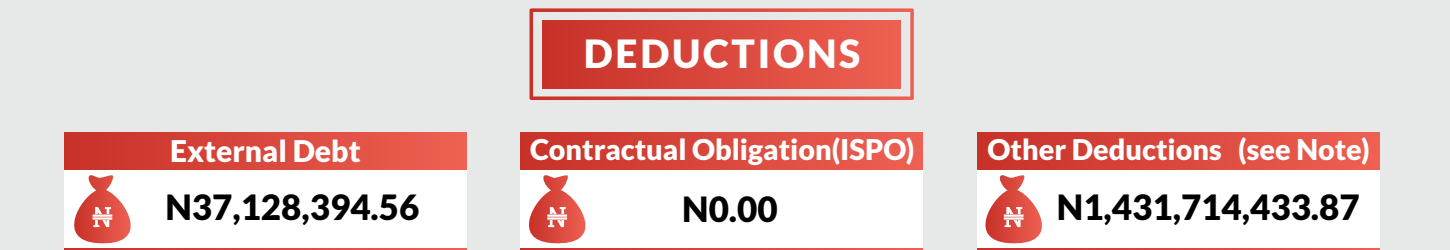
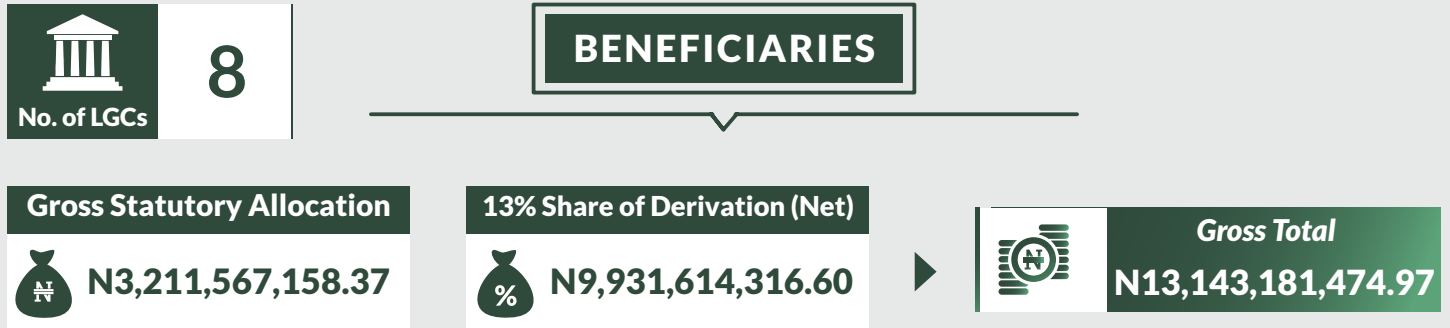
*Total Allocation*

<b>WARJI</b>	▶		<b>N154,829,735.39</b>
<b>ZAKI</b>	▶		<b>N175,384,876.27</b>

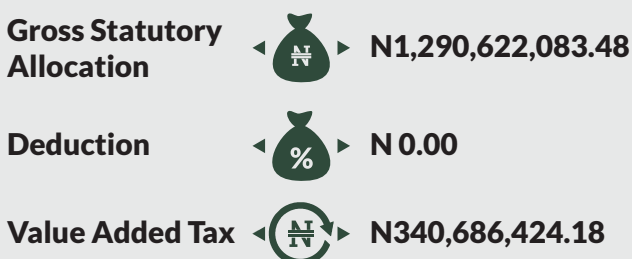
# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2019 Shared in January, 2020

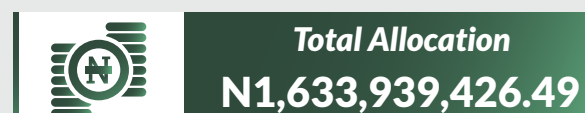
## BAYELSA STATE



### LGAs











Exchange Gain Allocation =N2,630,918.82





*Total Allocation*

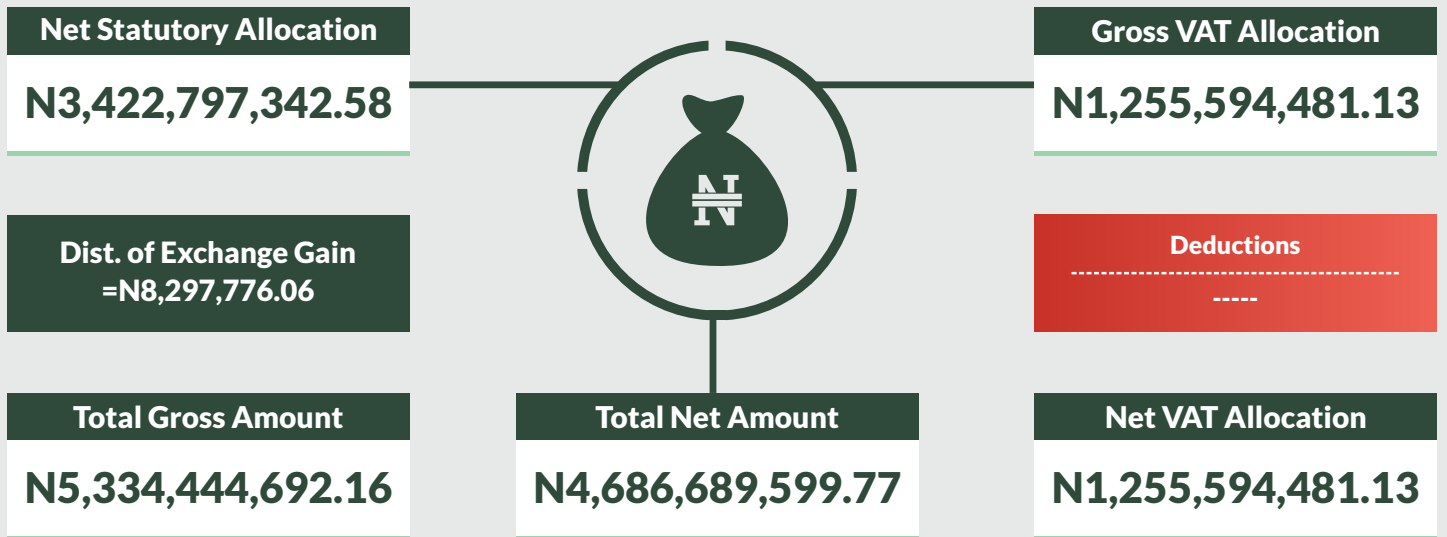
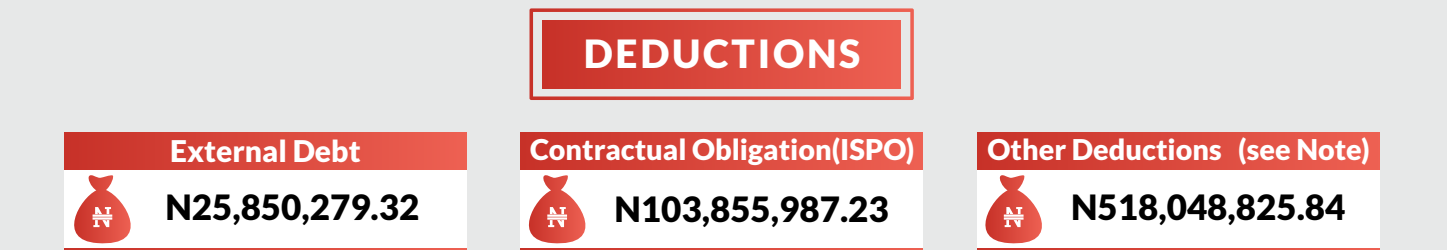
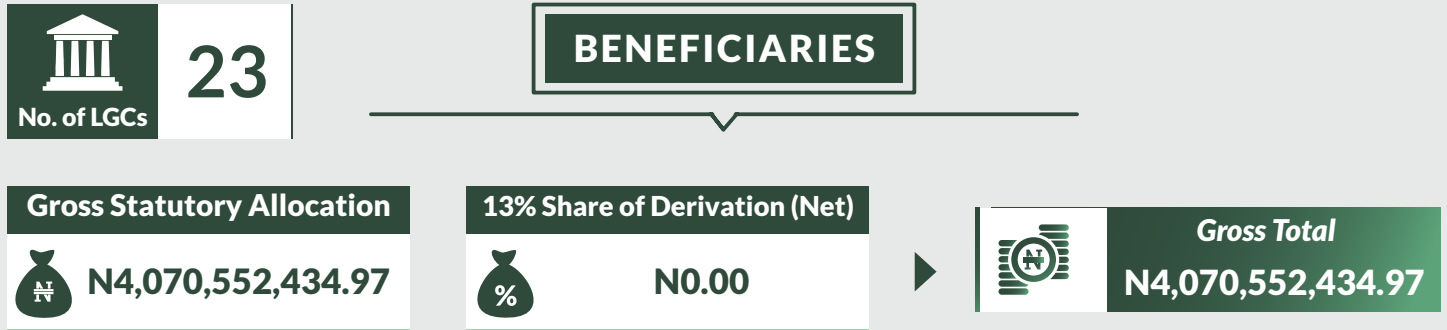
<b>BRASS</b>	▶		<b>N194,251,103.53</b>
<b>EKERMOR</b>	▶		<b>N223,853,213.84</b>
<b>KOLOKUMA/OPOKUMA</b>	▶		<b>N149,300,609.86</b>
<b>NEMBE</b>	▶		<b>N180,997,534.69</b>
<b>OGBIA</b>	▶		<b>N192,302,899.29</b>
<b>SAGBAMA</b>	▶		<b>N190,314,701.21</b>
<b>SOUTHERN IJAW</b>	▶		<b>N258,064,569.48</b>
<b>YENAGOA</b>	▶		<b>N244,854,794.59</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT

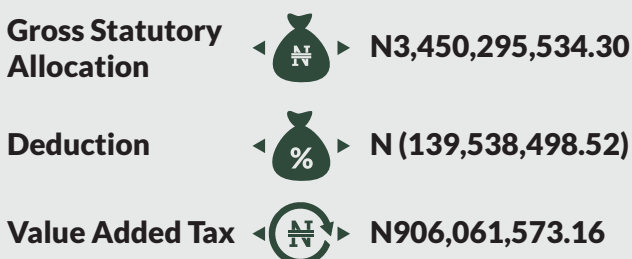
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2019 Shared in January, 2020



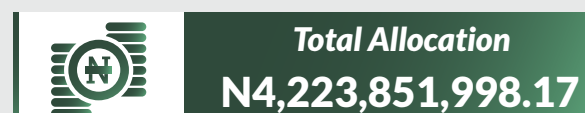
## BENUE STATE



### LGAs






Exchange Gain Allocation =N7,033,389.24







*Total Allocation*

<b>ADO</b>	▶		<b>N185,171,565.09</b>
<b>AGATU</b>	▶		<b>N162,189,314.77</b>
<b>APA</b>	▶		<b>N156,429,205.67</b>
<b>BURUKU</b>	▶		<b>N189,117,083.97</b>
<b>GBOKO</b>	▶		<b>N247,466,051.93</b>
<b>GUMA</b>	▶		<b>N197,450,912.35</b>
<b>GWER EAST</b>	▶		<b>N186,808,695.29</b>
<b>GWER WEST</b>	▶		<b>N161,674,889.82</b>
<b>KATSINA ALA</b>	▶		<b>N204,971,250.36</b>
<b>KONSHISHA</b>	▶		<b>N195,976,459.80</b>
<b>KWANDE</b>	▶		<b>N220,903,715.21</b>
<b>LOGO</b>	▶		<b>N172,209,614.12</b>
<b>MAKURDI</b>	▶		<b>N210,668,056.59</b>
<b>OBI</b>	▶		<b>N150,812,634.65</b>
<b>OGBADIBO</b>	▶		<b>N159,481,328.40</b>
<b>OHIMINI</b>	▶		<b>N143,426,609.11</b>
<b>OJU</b>	▶		<b>N182,925,113.47</b>
<b>OKPOKWU</b>	▶		<b>N173,962,564.89</b>



*Total Allocation*

<b>OTUKPO</b>	▶		<b>N204,939,668.73</b>
<b>TARKA</b>	▶		<b>N139,600,251.26</b>
<b>UKUM</b>	▶		<b>N192,702,601.46</b>
<b>USHONGO</b>	▶		<b>N186,294,649.18</b>
<b>VANDEIKYA</b>	▶		<b>N198,669,762.06</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2019 Shared in January, 2020



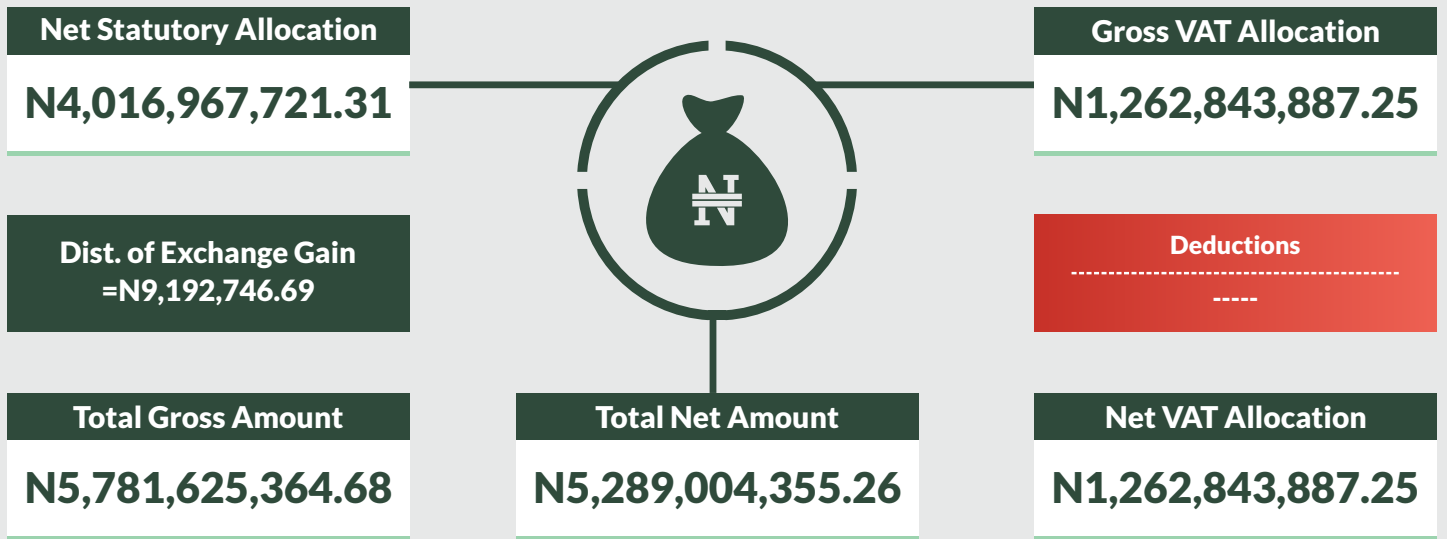
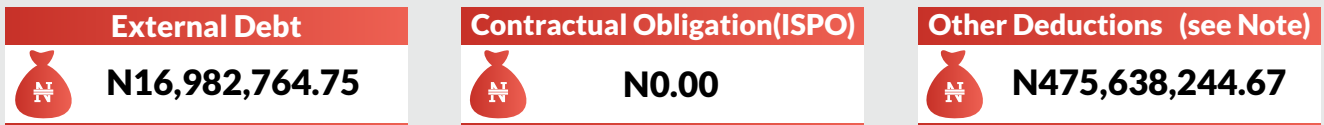
## BORNO STATE

**27**  
No. of LGCs

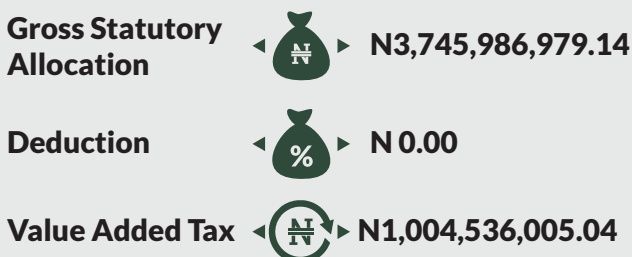
### BENEFICIARIES



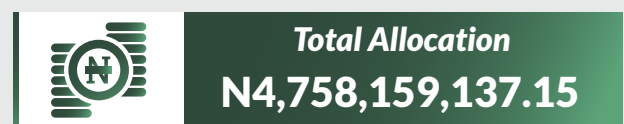
### DEDUCTIONS



### LGAs



Exchange Gain Allocation =N7,636,152.97





*Total Allocation*

<b>ABADAN</b>	▶		<b>N168,630,018.09</b>
<b>ASKIRA UBA</b>	▶		<b>N167,182,821.58</b>
<b>BAMA</b>	▶		<b>N230,627,275.89</b>
<b>BAYO</b>	▶		<b>N137,270,932.52</b>
<b>BIU</b>	▶		<b>N185,780,877.09</b>
<b>CHIBOK</b>	▶		<b>N135,930,844.22</b>
<b>DAMBOA</b>	▶		<b>N220,701,637.66</b>
<b>DIKWA</b>	▶		<b>N150,680,354.79</b>
<b>GUBIO</b>	▶		<b>N176,447,005.05</b>
<b>GUZAMALA</b>	▶		<b>N151,302,482.72</b>
<b>GWOZA</b>	▶		<b>N218,117,278.91</b>
<b>HAWUL</b>	▶		<b>N155,700,054.76</b>
<b>JERE</b>	▶		<b>N181,612,004.72</b>
<b>KAGA</b>	▶		<b>N155,681,049.20</b>
<b>KALA BALGE</b>	▶		<b>N143,489,027.73</b>
<b>KONDUGA</b>	▶		<b>N204,074,835.21</b>
<b>KUKAWA</b>	▶		<b>N212,962,776.34</b>
<b>KWAYA KUSAR</b>	▶		<b>N125,043,313.78</b>



*Total Allocation*

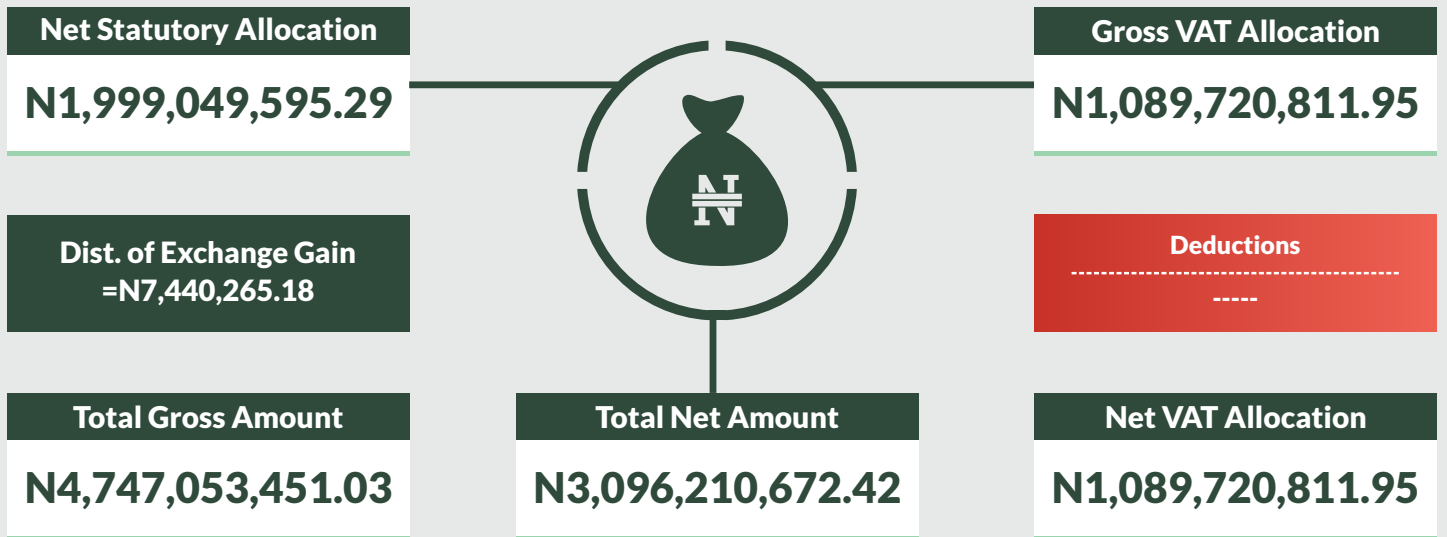
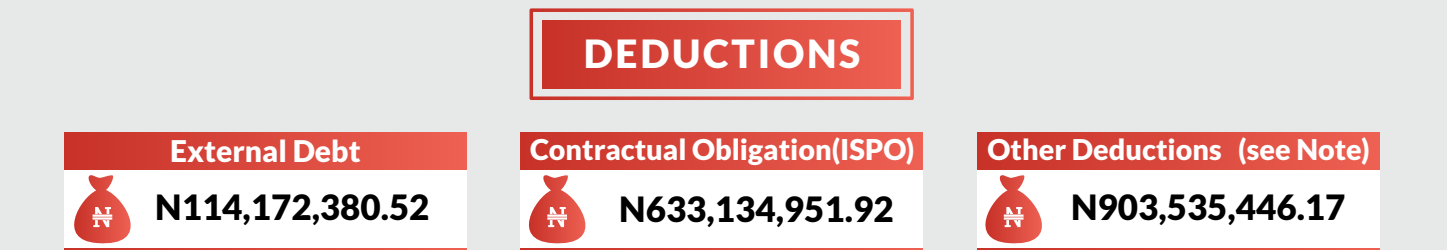
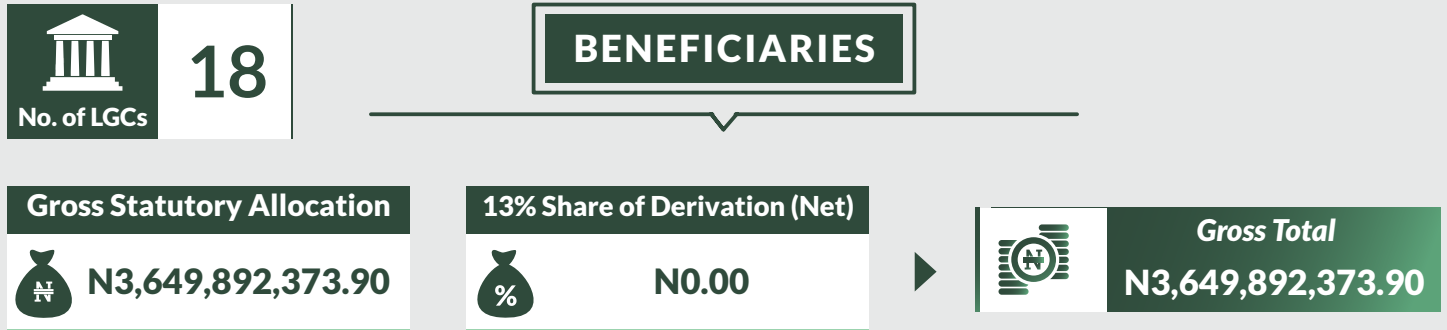
<b>MAFA</b>	▶		<b>N162,010,267.36</b>
<b>MAGUMERI</b>	▶		<b>N188,576,706.64</b>
<b>MAIDUGURI METRO</b>	▶		<b>N288,668,235.35</b>
<b>MARTE</b>	▶		<b>N173,888,626.50</b>
<b>MOBBAR</b>	▶		<b>N163,334,688.16</b>
<b>MONGUNO</b>	▶		<b>N159,703,649.01</b>
<b>NGALA</b>	▶		<b>N187,997,290.24</b>
<b>NGANZAI</b>	▶		<b>N158,159,237.47</b>
<b>SHANI</b>	▶		<b>N154,585,846.15</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT

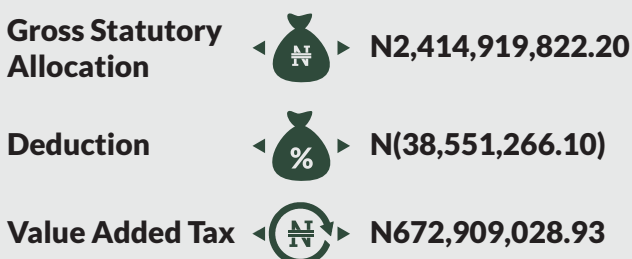
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2019 Shared in January, 2020



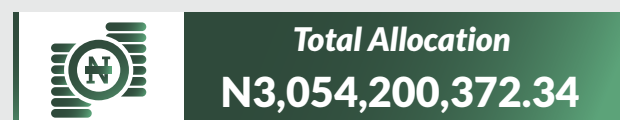
## CROSS RIVER STATE



### LGAs



Exchange Gain Allocation =N4,922,787.31





## Total Allocation

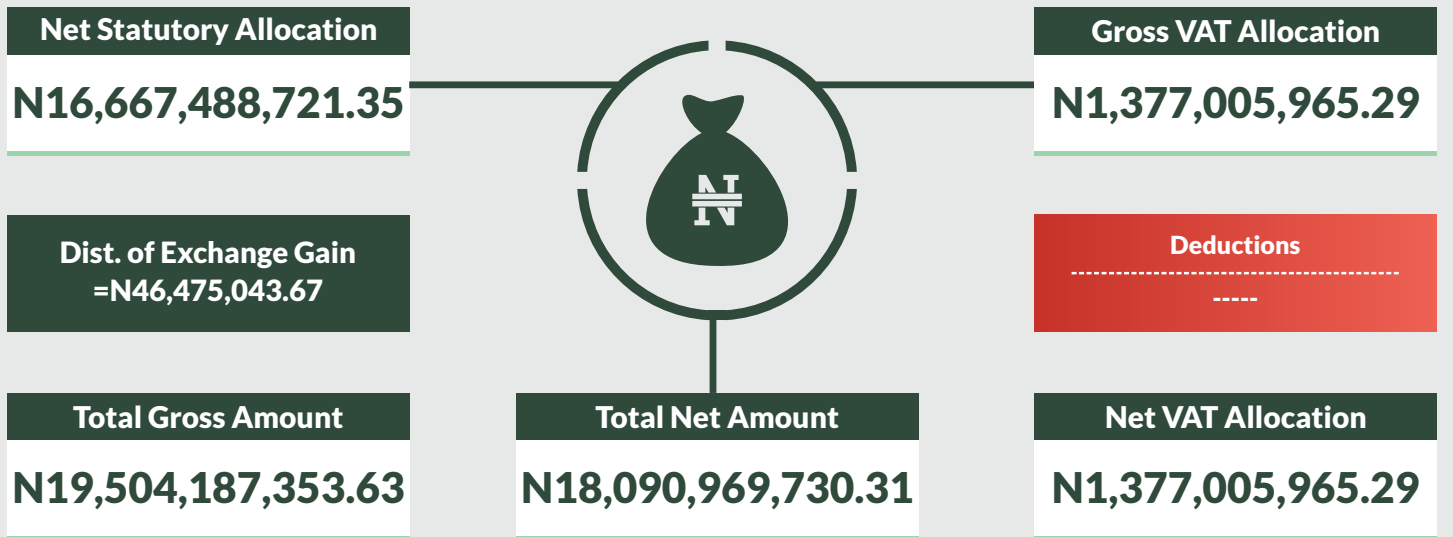
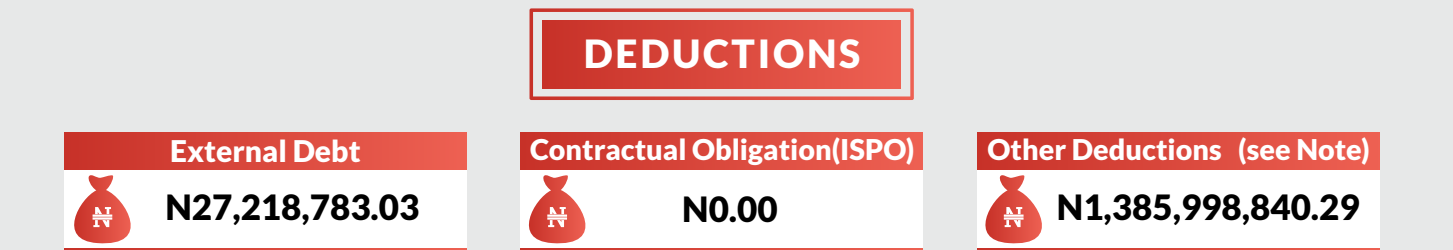
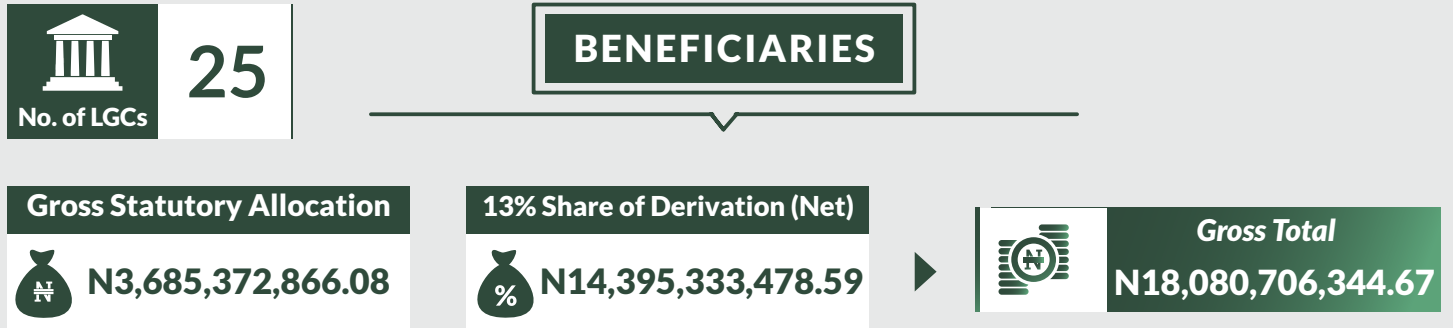
ABI	▶		N162,915,393.73
AKAMKPA	▶		N195,996,437.35
AKPABUYO	▶		N198,824,615.71
BAKASSI	▶		N125,568,764.94
BEKWARA	▶		N150,598,556.01
BIASE	▶		N173,357,458.24
BOKI	▶		N194,521,560.30
CALABAR MUNICIPAL	▶		N161,754,521.33
CALABAR SOUTH	▶		N170,825,773.42
ETUNG	▶		N133,497,645.36
IKOM	▶		N177,442,001.19
OBANLIKU	▶		N153,487,784.23
OBUBRA	▶		N171,414,633.88
OBUDU	▶		N163,340,464.42
ODUKPANI	▶		N182,845,142.14
OGAJA	▶		N172,603,207.81
YAKURR	▶		N175,098,903.53
YALA	▶		N190,107,508.74

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2019 Shared in January, 2020



## DELTA STATE



### LGAs

Gross Statutory Allocation **N3,094,373,399.60**

Deduction **N0.00**

Value Added Tax **N1,010,617,090.94**

Exchange Gain Allocation =N6,307,845.91



















**Total Allocation**

**N4,111,298,336.44**





## Total Allocation

ANIOCHA NORTH	▶		N141,465,226.09
ANIOCHA SOUTH	▶		N153,856,327.48
BOMADI	▶		N132,797,016.22
BURUTU	▶		N185,739,848.16
ETHIOPE EAST	▶		N172,258,373.05
ETHIOPE WEST	▶		N175,619,706.97
IKA NORTH EAST	▶		N181,968,565.61
IKA SOUTH	▶		N171,955,756.20
ISOKO NORTH	▶		N162,702,565.87
ISOKO SOUTH	▶		N184,038,192.31
NDOKWA EAST	▶		N151,945,258.77
NDOKWA WEST	▶		N159,290,423.97
OKPE	▶		N147,659,359.73
OSHIMILI NORTH	▶		N144,212,146.72
OSHIMILI SOUTH	▶		N156,123,609.16
PATANI	▶		N129,214,649.69
SAPELE	▶		N162,607,173.88
UDU	▶		N166,569,398.35

*Total Allocation*

UGHELLI NORTH	▶		<b>N219,899,912.45</b>
UGHELLI SOUTH	▶		<b>N176,699,446.86</b>
UKWUANI	▶		<b>N141,861,856.54</b>
UVWIE	▶		<b>N165,915,403.95</b>
WARRI SOUTH	▶		<b>N204,804,175.79</b>
WARRI NORTH	▶		<b>N164,372,712.82</b>
WARRI SOUTH-WEST	▶		<b>N157,721,229.79</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT

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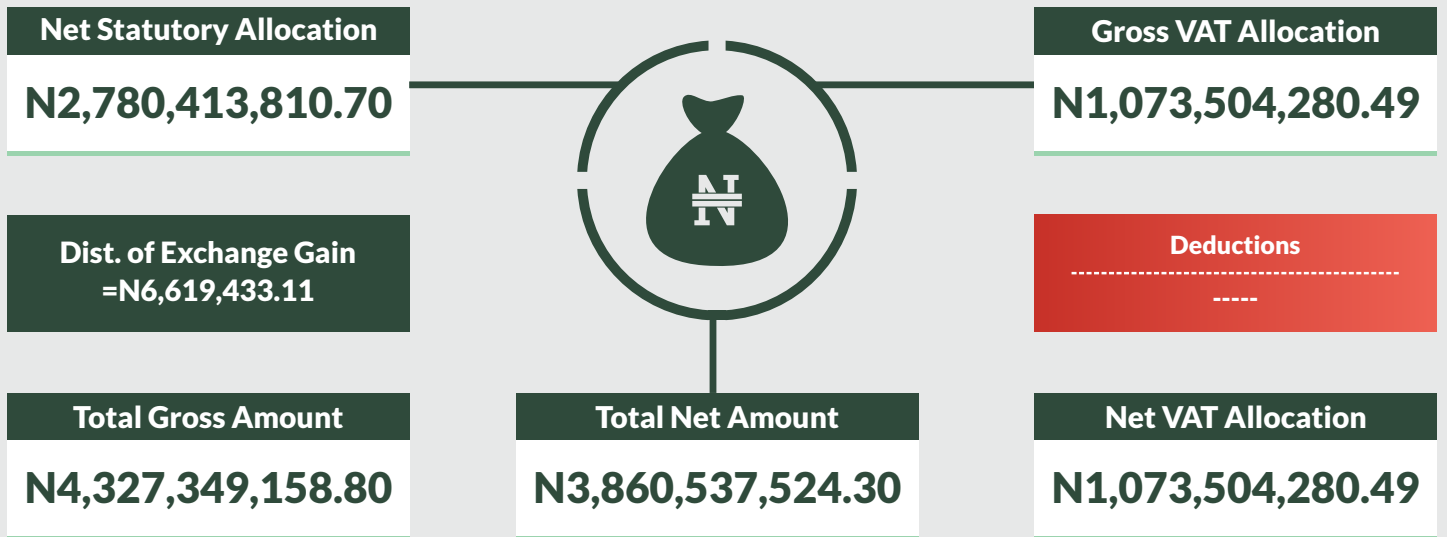
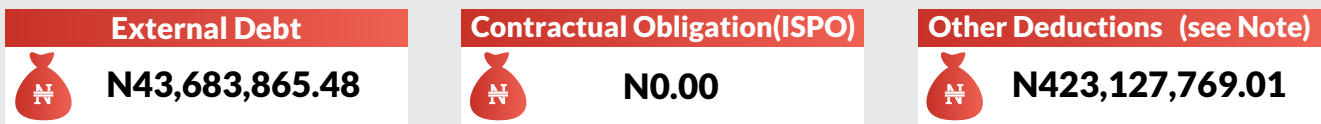
## EBONYI STATE

**13**  
No. of LGCs

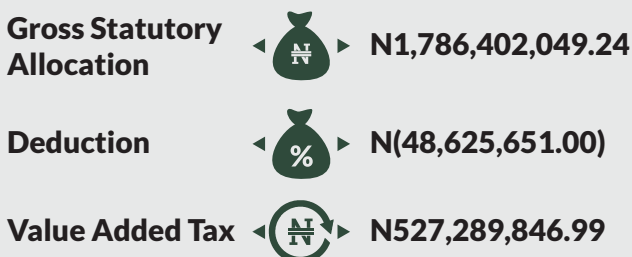
### BENEFICIARIES



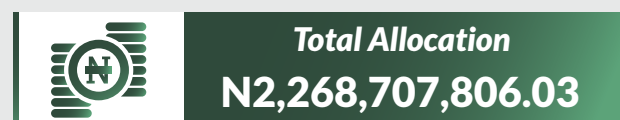
### DEDUCTIONS



### LGAs









Exchange Gain Allocation =₦3,641,560.79





*Total Allocation*

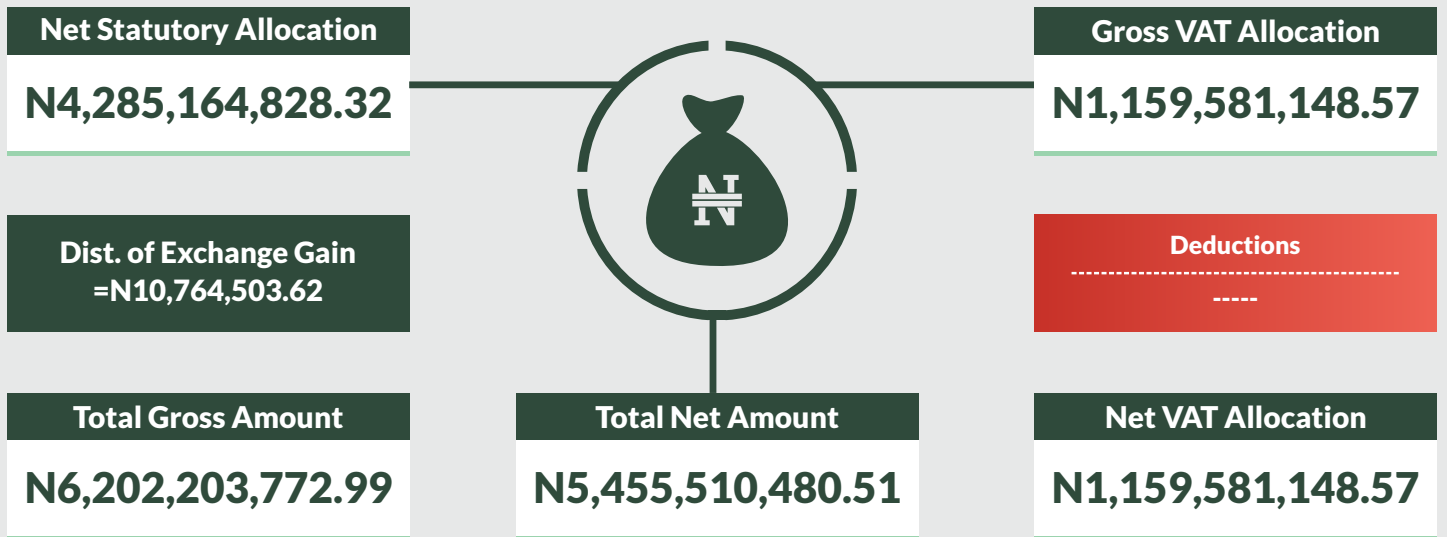
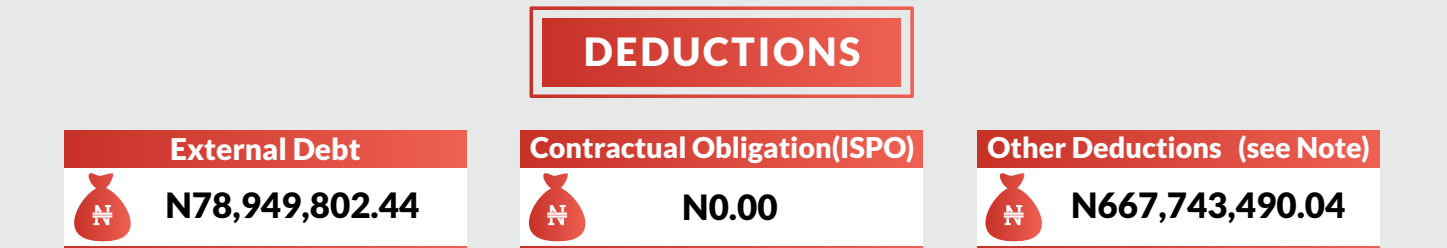
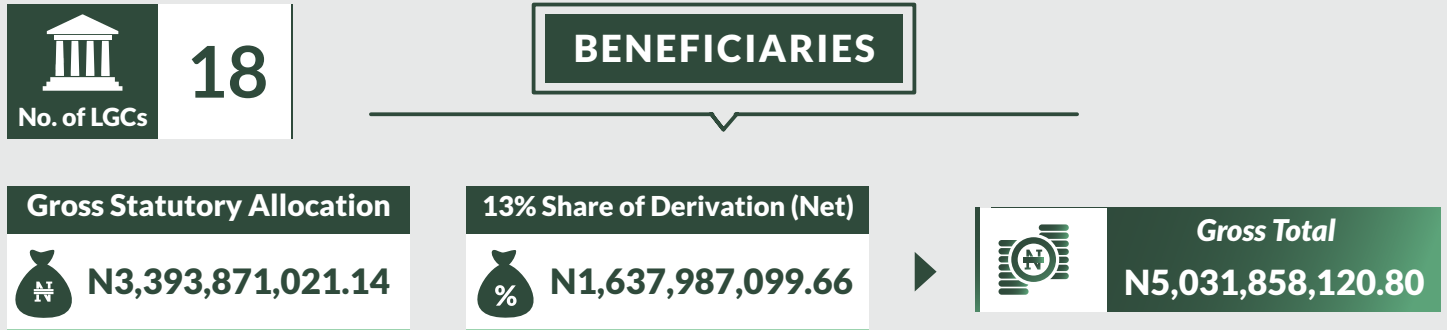
<b>ABAKALIKI</b>	▶		<b>N173,079,227.56</b>
<b>AFIKPO NORTH</b>	▶		<b>N165,166,956.22</b>
<b>AFIKPO SOUTH</b>	▶		<b>N166,304,231.27</b>
<b>EBONYI</b>	▶		<b>N159,277,542.27</b>
<b>EZZA NORTH</b>	▶		<b>N160,378,420.44</b>
<b>EZZA SOUTH</b>	▶		<b>N164,265,288.94</b>
<b>IKWO</b>	▶		<b>N192,476,494.29</b>
<b>ISHIELU</b>	▶		<b>N170,196,802.48</b>
<b>IVO</b>	▶		<b>N155,088,716.29</b>
<b>IZZI</b>	▶		<b>N211,064,386.48</b>
<b>OHAOZARA</b>	▶		<b>N166,661,843.17</b>
<b>OHAUKWU</b>	▶		<b>N183,923,408.62</b>
<b>ONICHA</b>	▶		<b>N200,824,488.00</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT

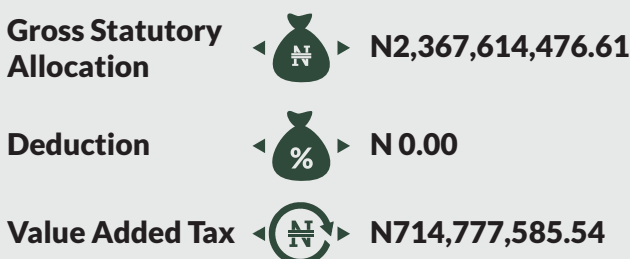
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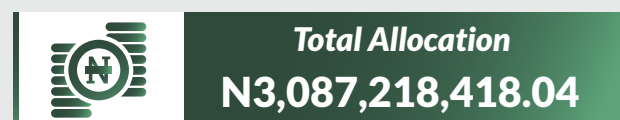
## EDO STATE



### LGAs



Exchange Gain Allocation =N4,826,355.89





## Total Allocation

AKOKO EDO	▶		N211,080,396.58
EGOR	▶		N209,039,946.66
ESAN CENTRAL	▶		N137,334,843.70
ESAN NORTH EAST	▶		N141,515,628.49
ESAN SOUTH EAST	▶		N166,420,582.38
ESAN WEST	▶		N143,922,133.79
ETSAKO CENTRAL	▶		N141,517,651.02
ETSAKO EAST	▶		N163,013,628.33
ETSAKO WEST	▶		N179,818,918.58
IGUEBEN	▶		N131,820,758.31
IKPOBA OKHA	▶		N228,165,719.21
OREDO	▶		N233,497,326.82
ORHIONWON	▶		N179,619,539.52
OVIA NORTH EAST	▶		N170,840,704.79
OVIA SOUTH WEST	▶		N181,529,905.07
OWAN EAST	▶		N165,212,351.06
OWAN WEST	▶		N137,722,281.52
UHUNMWODE	▶		N165,146,102.20

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT

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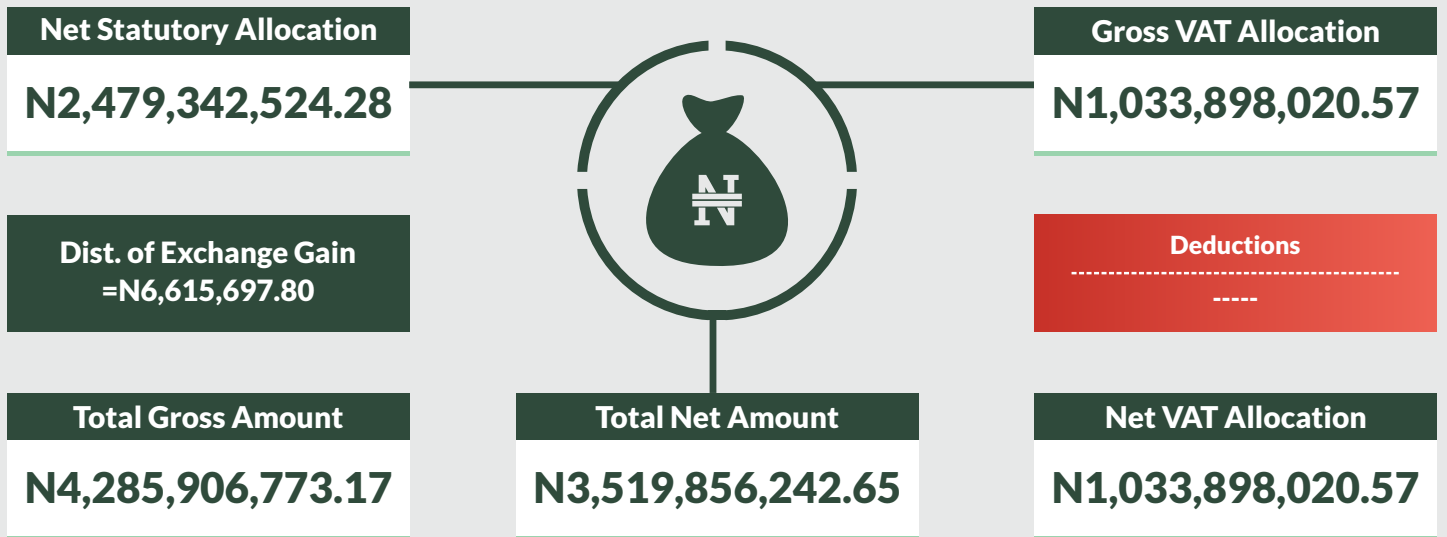
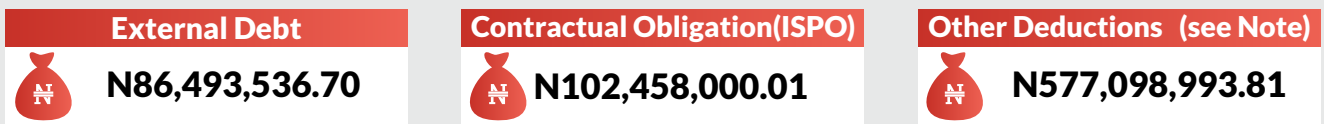
## EKITI STATE

 **16**  
No. of LGCs

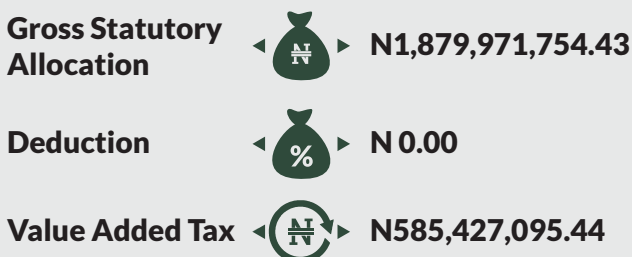
### BENEFICIARIES



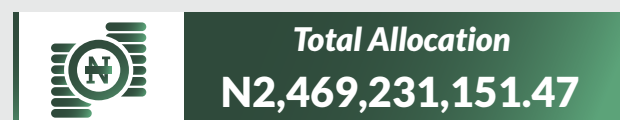
### DEDUCTIONS



### LGAs



Exchange Gain Allocation =N3,832,301.60





*Total Allocation*

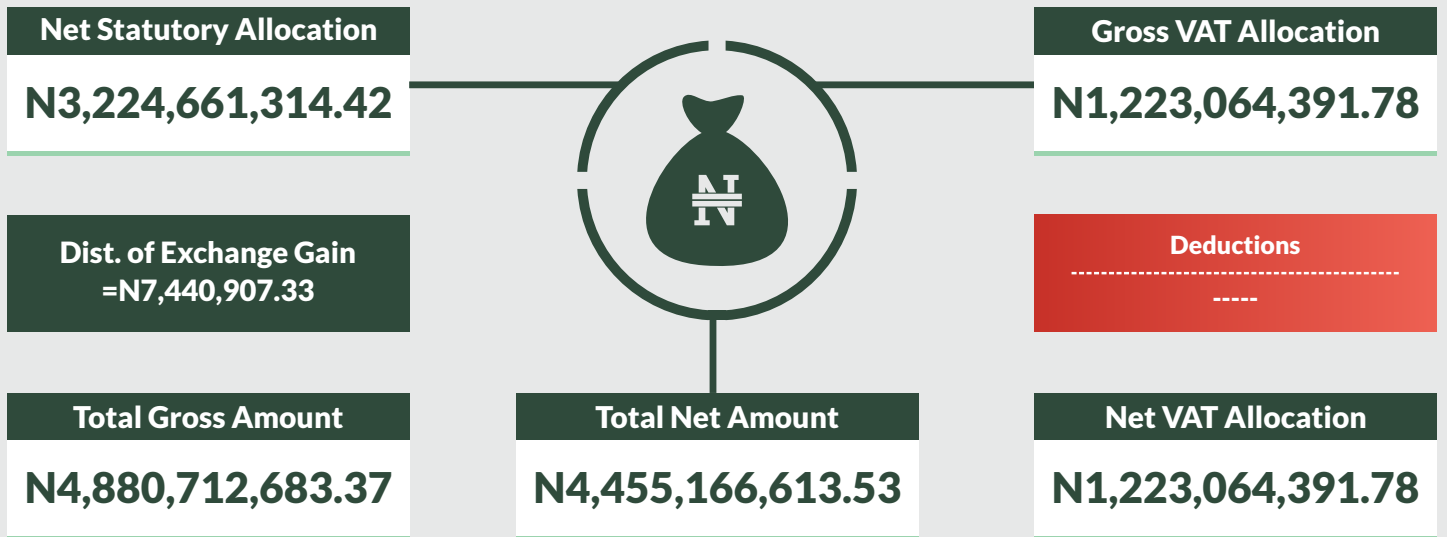
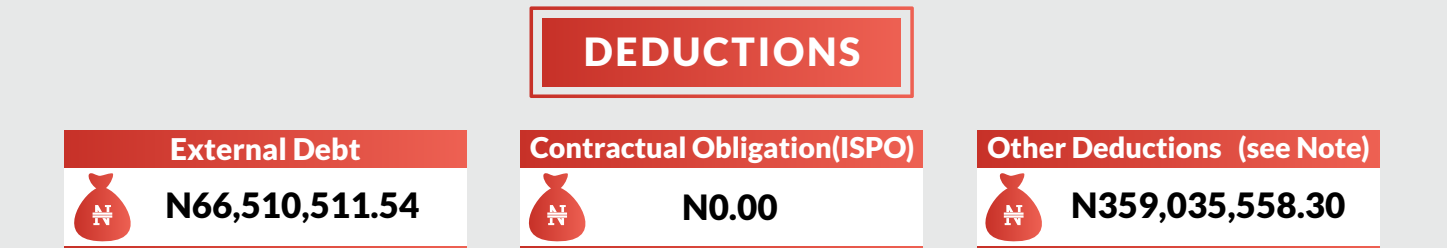
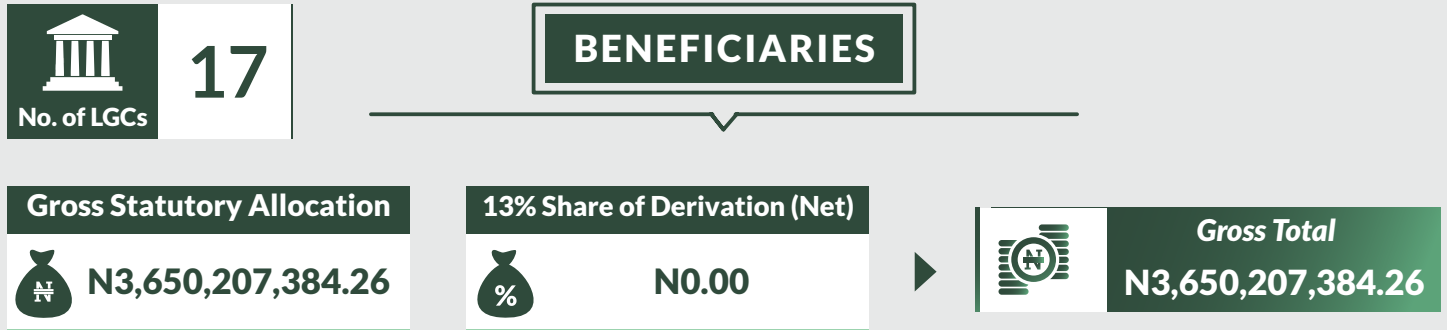
<b>ADO EKITI</b>	▶		<b>N202,219,532.83</b>
<b>AIYEKIRE</b>	▶		<b>N152,829,764.10</b>
<b>EFON</b>	▶		<b>N142,514,092.47</b>
<b>EKITI EAST</b>	▶		<b>N150,210,058.61</b>
<b>EKITI SOUTH WEST</b>	▶		<b>N159,176,532.12</b>
<b>EKITI WEST</b>	▶		<b>N162,701,003.00</b>
<b>EMURE</b>	▶		<b>N134,052,812.66</b>
<b>IDO-OSI</b>	▶		<b>N162,904,998.76</b>
<b>IJERO</b>	▶		<b>N176,674,497.74</b>
<b>IKERE</b>	▶		<b>N153,718,687.47</b>
<b>IKOLE</b>	▶		<b>N163,810,696.23</b>
<b>ILEJEMEJI</b>	▶		<b>N116,328,164.63</b>
<b>IREPODUN/IFELODUN</b>	▶		<b>N146,769,722.54</b>
<b>ISE/ORUN</b>	▶		<b>N142,835,987.24</b>
<b>MOBA</b>	▶		<b>N153,367,461.98</b>
<b>OYE</b>	▶		<b>N149,117,139.12</b>



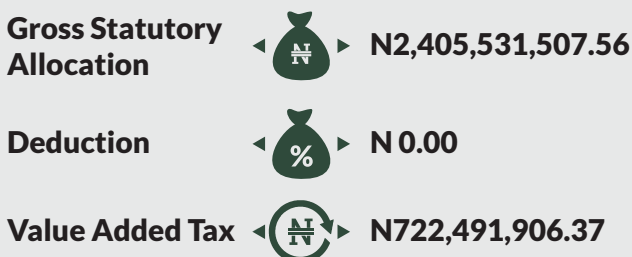
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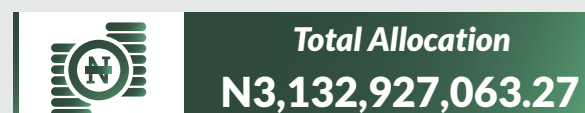
## ENUGU STATE



### LGAs



Exchange Gain Allocation =N4,903,649.34





*Total Allocation*

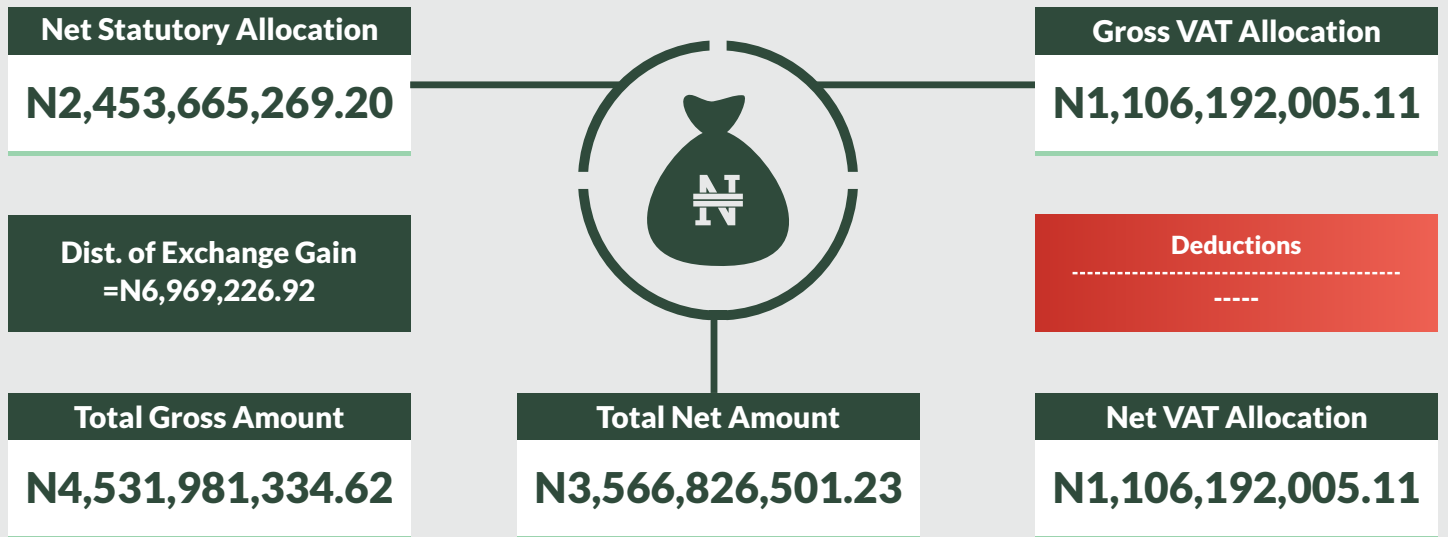
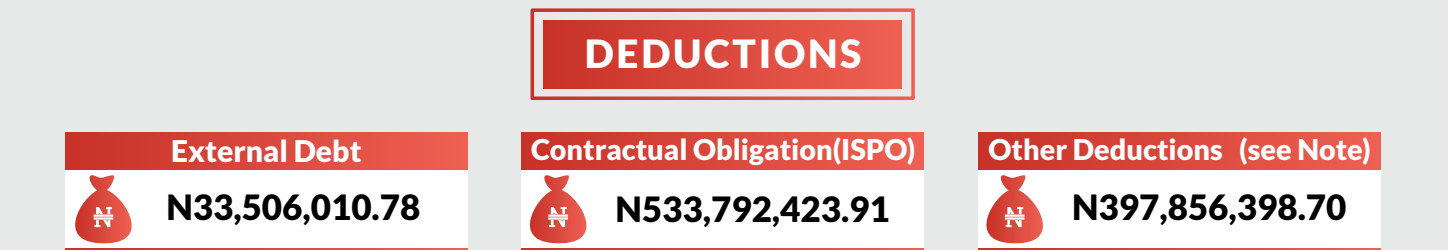
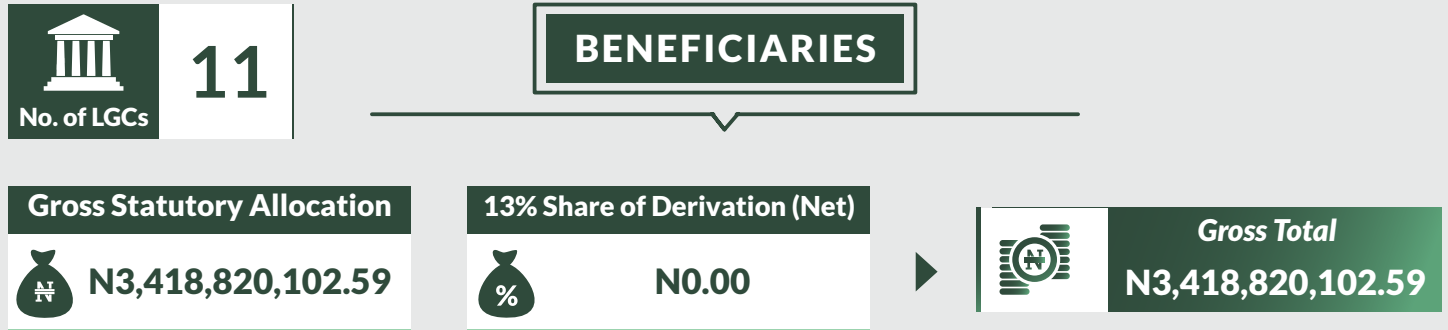
<b>AGWU</b>	▶		<b>N185,468,208.93</b>
<b>ANINRI</b>	▶		<b>N157,884,423.03</b>
<b>ENUGU EAST</b>	▶		<b>N211,967,165.79</b>
<b>ENUGU NORTH</b>	▶		<b>N199,483,367.91</b>
<b>ENUGU SOUTH</b>	▶		<b>N190,731,481.54</b>
<b>EZEAGU</b>	▶		<b>N182,718,745.36</b>
<b>IGBO ETITI</b>	▶		<b>N187,259,913.20</b>
<b>IGBO EZE NORTH</b>	▶		<b>N203,079,136.54</b>
<b>IGBO EZE SOUTH</b>	▶		<b>N180,125,894.37</b>
<b>ISI UZO</b>	▶		<b>N171,060,378.86</b>
<b>NKANU EAST</b>	▶		<b>N177,285,201.73</b>
<b>NKANU WEST</b>	▶		<b>N173,100,732.46</b>
<b>NSUKKA</b>	▶		<b>N225,756,786.96</b>
<b>OJI RIVER</b>	▶		<b>N156,546,187.78</b>
<b>UDENU</b>	▶		<b>N173,442,188.54</b>
<b>UDI</b>	▶		<b>N195,773,747.53</b>
<b>UZO UWANI</b>	▶		<b>N161,243,502.75</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT

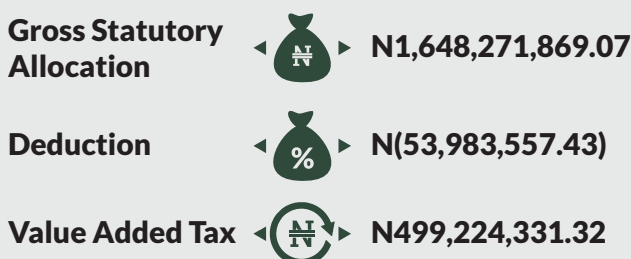
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2019 Shared in January, 2020



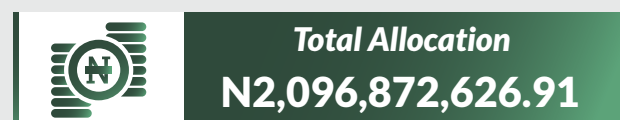
## GOMBE STATE



### LGAs



Exchange Gain Allocation = N3,359,983.95





*Total Allocation*

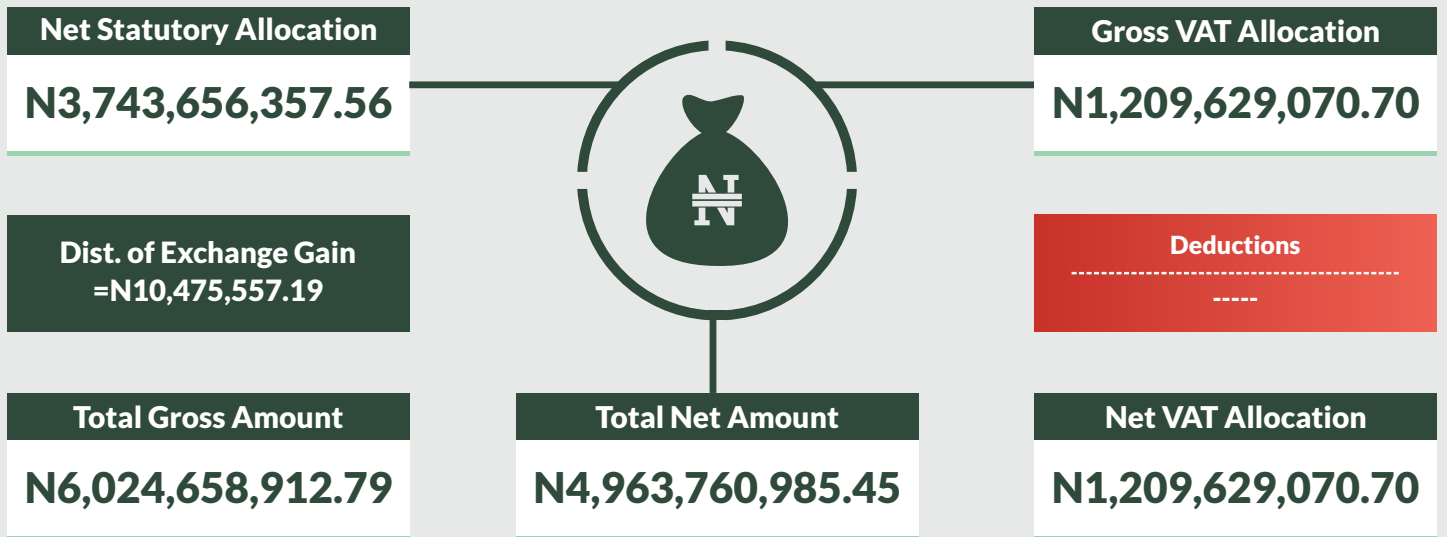
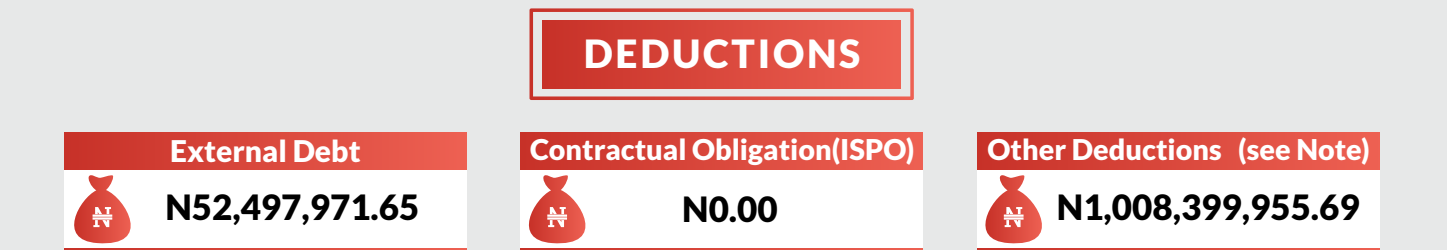
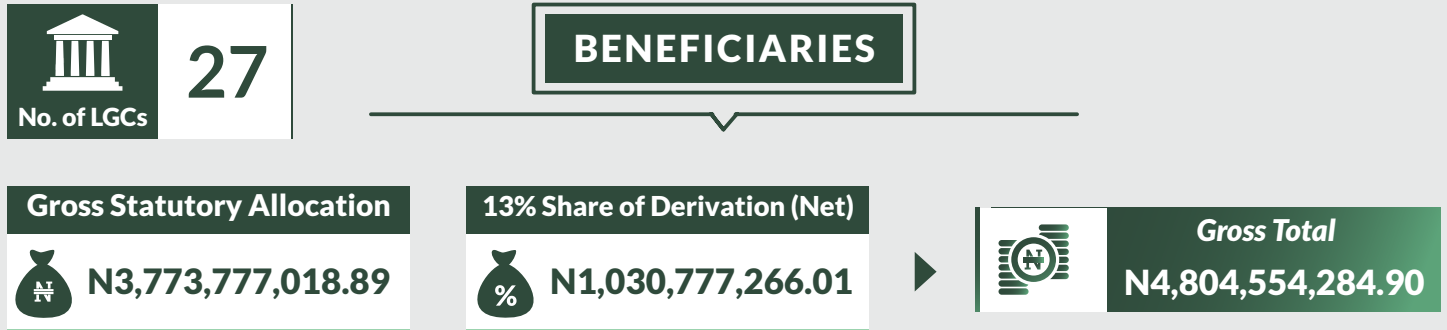
<b>AKKO</b>	▶		<b>N248,432,938.22</b>
<b>BALANGA</b>	▶		<b>N184,181,272.04</b>
<b>BILLIRI</b>	▶		<b>N184,279,586.09</b>
<b>DUKKU</b>	▶		<b>N197,658,552.72</b>
<b>FUNAKAYE</b>	▶		<b>N195,657,074.00</b>
<b>GOMBE</b>	▶		<b>N211,847,120.51</b>
<b>KALTUNGO</b>	▶		<b>N166,314,398.28</b>
<b>KWAMI</b>	▶		<b>N179,478,097.58</b>
<b>NAFADA</b>	▶		<b>N162,495,316.86</b>
<b>SHOMGOM</b>	▶		<b>N156,950,484.12</b>
<b>YAMALTU/DEBA</b>	▶		<b>N209,577,786.49</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT

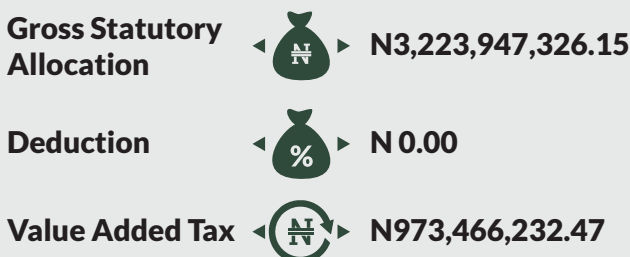
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2019 Shared in January, 2020



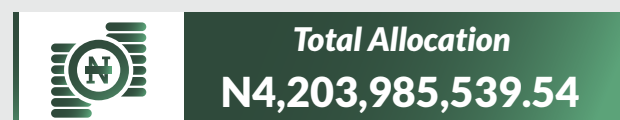
## IMO STATE



### LGAs



Exchange Gain Allocation =N6,571,980.92














*Total Allocation*

ABOH MBAISE	▶		<b>N169,654,850.09</b>
AHIAZU MBAISE	▶		<b>N160,032,543.56</b>
EHIME MBANO	▶		<b>N146,914,345.85</b>
EZINIHITE MBAISE	▶		<b>N156,814,051.55</b>
IDEATO NORTH	▶		<b>N164,855,132.75</b>
IDEATO SOUTH	▶		<b>N165,400,996.74</b>
IHITE UBOMA	▶		<b>N148,810,885.53</b>
IKEDURU	▶		<b>N157,893,782.44</b>
ISIALA MBANO	▶		<b>N177,055,863.27</b>
ISU	▶		<b>N158,428,346.35</b>
MBAITOLI	▶		<b>N192,500,998.26</b>
NGOR/OKPALA	▶		<b>N163,815,042.97</b>
NJABA	▶		<b>N150,392,778.75</b>
NKWANGELE	▶		<b>N145,990,345.35</b>
NKWERRE	▶		<b>N129,968,901.97</b>
OBOWO	▶		<b>N141,338,123.31</b>
OGUTA	▶		<b>N162,032,416.26</b>
OHAJI/EBEMA	▶		<b>N175,594,829.50</b>



*Total Allocation*

OKIGWE	▶		<b>N154,648,570.04</b>
ONUIMO	▶		<b>N138,649,980.71</b>
ORLU	▶		<b>N152,748,885.52</b>
ORSU	▶		<b>N147,747,029.41</b>
ORU	▶		<b>N143,367,275.98</b>
ORU WEST	▶		<b>N147,615,959.45</b>
OWERRI MUNICIPAL	▶		<b>N149,436,918.61</b>
OWERRI NORTH	▶		<b>N160,627,825.01</b>
OWERRI WEST	▶		<b>N141,648,860.31</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2019 Shared in January, 2020



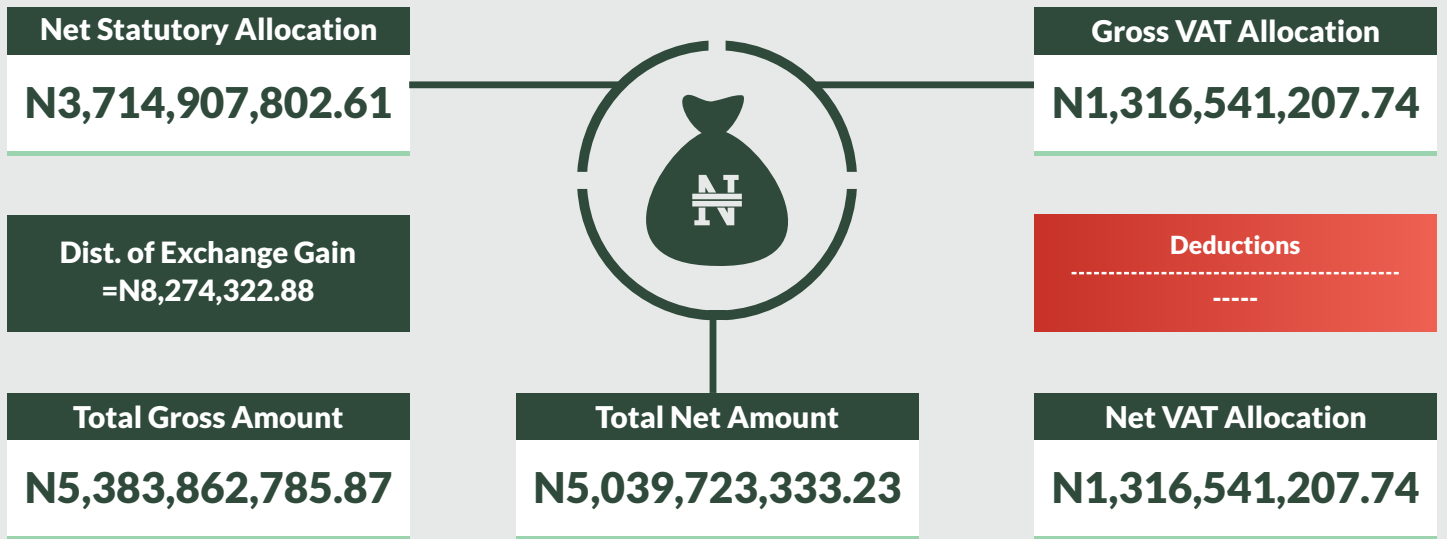
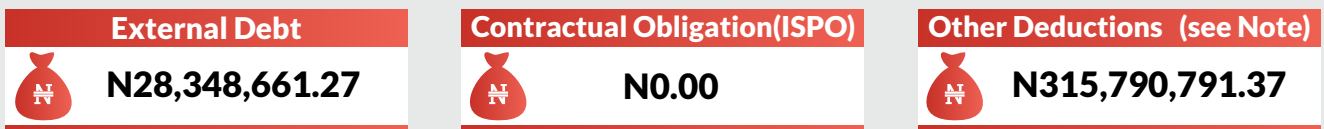
## JIGAWA STATE

 **27**  
No. of LGCs

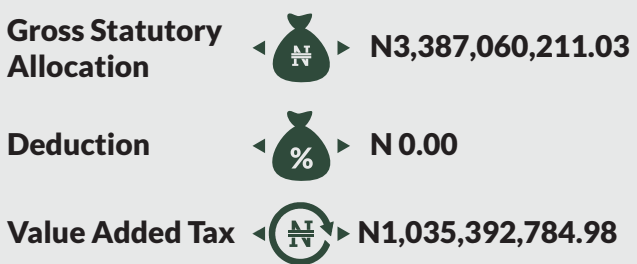
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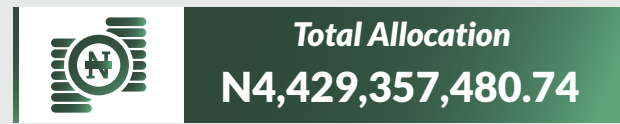
### DEDUCTIONS



### LGAs



Exchange Gain Allocation =N6,904,484.73















*Total Allocation*

AUYO	▶		<b>N150,177,331.55</b>
BABURA	▶		<b>N177,130,085.96</b>
BIRNIN KUDU	▶		<b>N218,103,751.38</b>
BIRNIWA	▶		<b>N163,584,802.74</b>
GAGARAWA	▶		<b>N140,638,676.78</b>
BUJI	▶		<b>N139,929,230.55</b>
DUTSE	▶		<b>N194,915,084.14</b>
GARKI	▶		<b>N163,323,724.53</b>
GUMEL	▶		<b>N144,120,797.43</b>
GURI	▶		<b>N150,964,166.09</b>
GWARAM	▶		<b>N209,065,380.57</b>
GWIWA	▶		<b>N155,039,343.01</b>
HADEJIA	▶		<b>N134,885,520.82</b>
JAHUN	▶		<b>N182,586,967.76</b>
KAFIN HAUSA	▶		<b>N203,261,191.77</b>
KAUGAMA	▶		<b>N150,105,217.40</b>
KAZAURE	▶		<b>N159,448,739.92</b>
KIRI-KASAMMA	▶		<b>N167,057,551.97</b>



*Total Allocation*

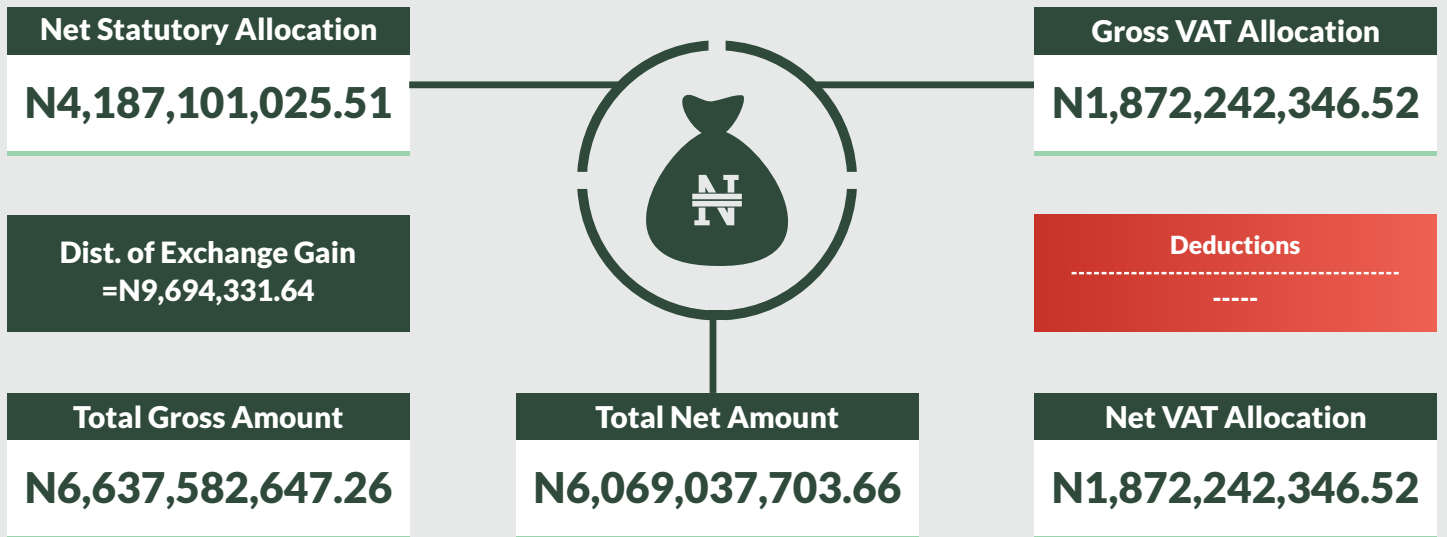
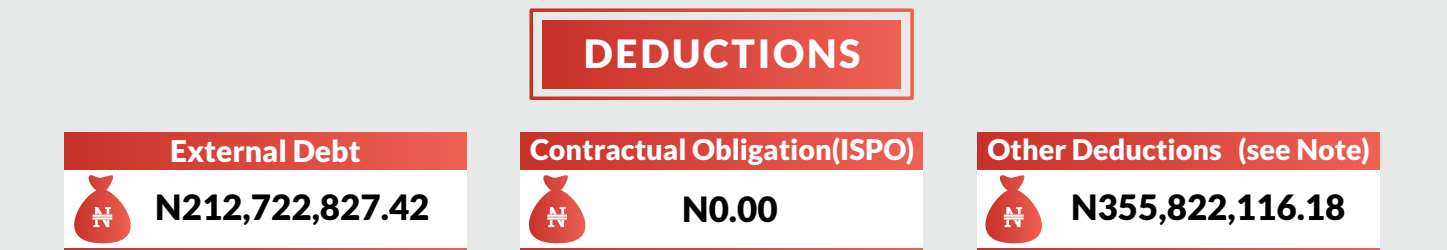
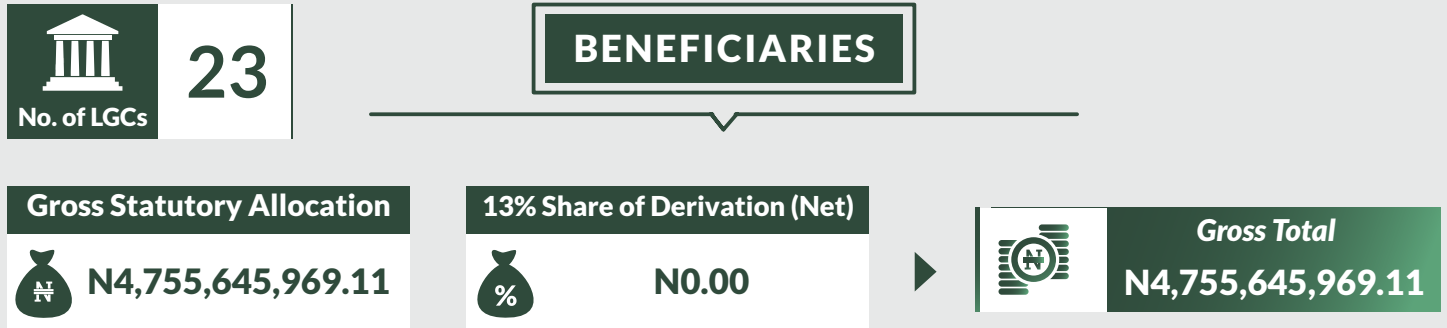
<b>KIYAWA</b>	▶		<b>N169,752,457.19</b>
<b>MAIGATARI</b>	▶		<b>N171,425,249.15</b>
<b>MALAM MADORI</b>	▶		<b>N161,643,271.24</b>
<b>MIGA</b>	▶		<b>N148,801,879.33</b>
<b>RINGIM</b>	▶		<b>N179,586,863.88</b>
<b>RONI</b>	▶		<b>N134,294,385.27</b>
<b>SULE TAKARKAR</b>	▶		<b>N164,720,366.93</b>
<b>TAURA</b>	▶		<b>N153,136,740.78</b>
<b>YANKWASHI</b>	▶		<b>N141,658,702.59</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT

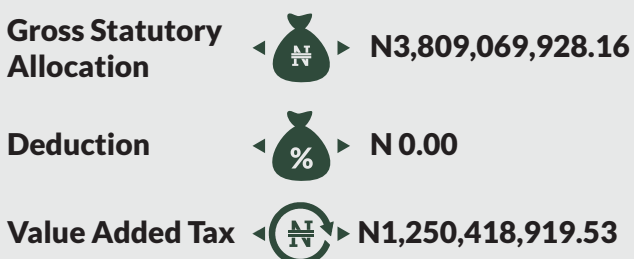
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2019 Shared in January, 2020



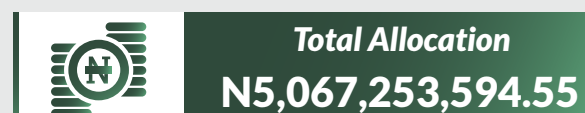
## KADUNA STATE



### LGAs



Exchange Gain Allocation =N7,764,746.87





Total Allocation

BIRNIN GWARI	▶		N256,672,981.33
CHIKUN	▶		N269,374,051.74
GIWA	▶		N227,191,875.08
GWAGWADA	▶		N173,796,102.58
IGABI	▶		N284,167,616.26
IKARA	▶		N193,787,331.78
JABA	▶		N172,137,695.82
JEMA'A	▶		N224,054,866.81
KACHIA	▶		N238,666,785.91
KADUNA NORTH	▶		N237,472,833.76
KADUNA SOUTH	▶		N252,931,992.75
KAGARKO	▶		N214,539,031.50
KAURA	▶		N191,419,690.78
KAURU	▶		N191,373,672.71
KUBAU	▶		N223,122,467.67
KUDAN	▶		N174,130,304.02
LERE	▶		N240,311,565.23
MAKARFI	▶		N166,393,682.76



*Total Allocation*

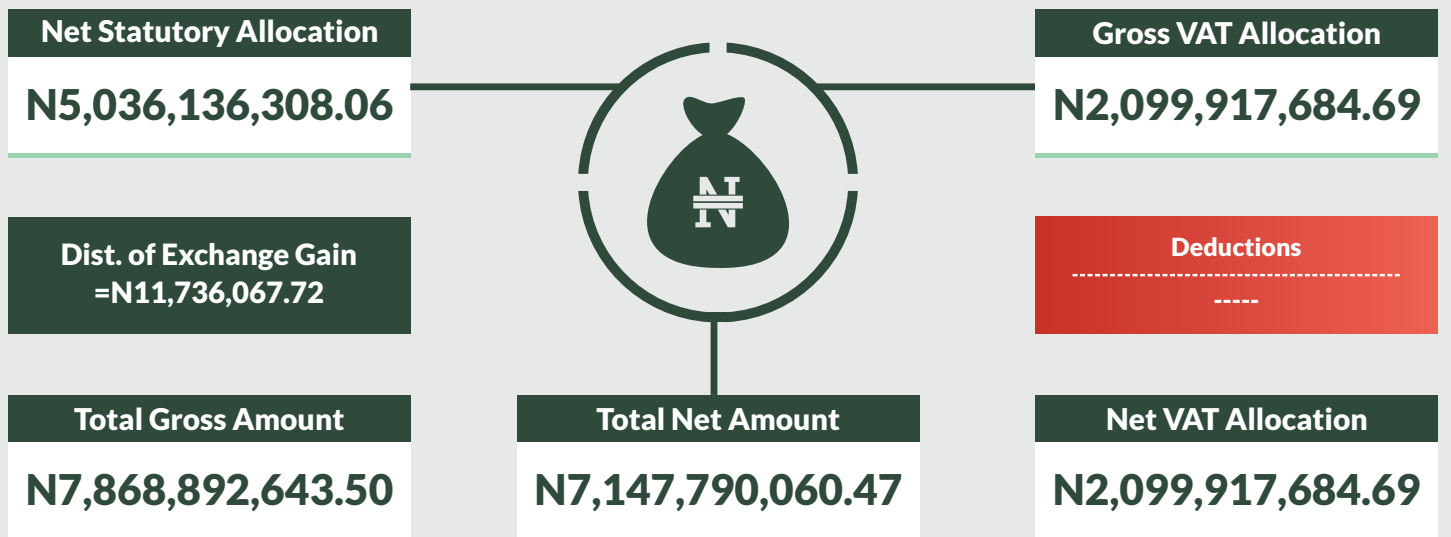
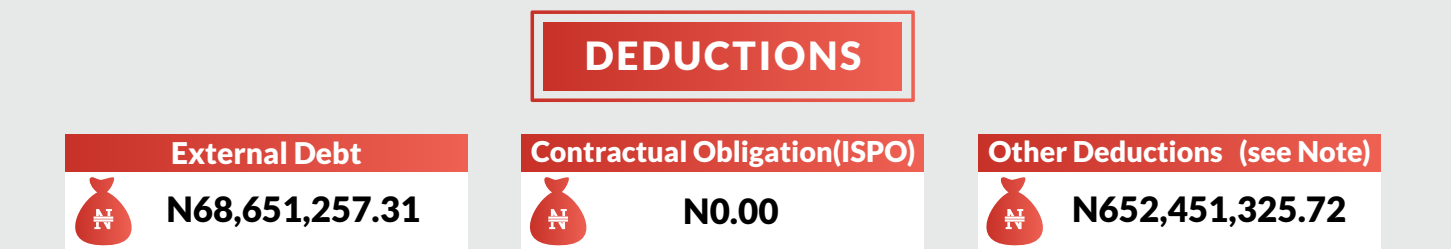
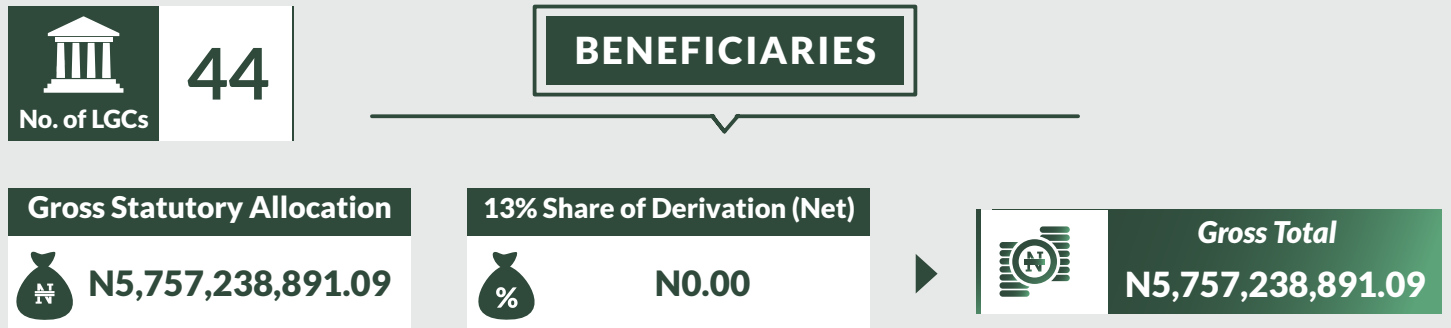
<b>SABON GARI</b>	▶		<b>N216,455,125.89</b>
<b>SANGA</b>	▶		<b>N179,549,250.11</b>
<b>SOBA</b>	▶		<b>N227,974,192.04</b>
<b>ZANGON KATAF</b>	▶		<b>N250,167,939.01</b>
<b>ZARIA</b>	▶		<b>N261,562,539.00</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT

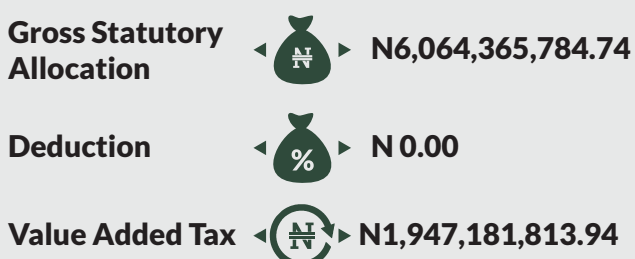
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2019 Shared in January, 2020



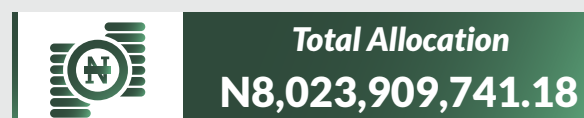
## KANO STATE



### LGAs










Exchange Gain Allocation =N12,362,142.49






















## Total Allocation

AJINGI	▶		N166,658,969.44
ALBASU	▶		N170,987,644.24
BAGWAI	▶		N157,459,870.86
BEBEJI	▶		N169,492,742.82
BICHI	▶		N203,529,243.33
BUNKURE	▶		N163,682,342.80
DALA	▶		N258,962,136.87
DANBATTI	▶		N178,899,458.52
DAWAKIN KUDU	▶		N190,419,719.17
DAWAKIN TOFA	▶		N193,237,569.57
DOGUWA	▶		N174,799,507.86
FAGGE	▶		N175,862,458.52
GABASAWA	▶		N182,797,382.10
GARKO	▶		N163,927,346.06
GARUN MALLAM	▶		N159,596,933.02
GAYA	▶		N176,308,830.81
GEZAWA	▶		N201,682,386.52
GWALE	▶		N238,817,581.04











## Total Allocation

GWARZO	▶		N167,482,988.43
KABO	▶		N160,492,412.57
KANO MUNICIPAL	▶		N232,745,326.09
KARAYE	▶		N155,830,962.93
KIBIYA	▶		N156,536,877.38
KIRU	▶		N201,146,026.72
KUMBOTSO	▶		N206,971,713.14
KUNCHI	▶		N155,760,049.81
KURA	▶		N155,976,123.68
MADOBI	▶		N155,443,261.25
MAKODA	▶		N184,038,305.22
MINJIBIR	▶		N184,436,919.40
NASSARAWA	▶		N317,260,822.68
RANO	▶		N160,184,061.14
RIMIN GADO	▶		N155,674,856.38
ROGO	▶		N189,186,791.89
SHANONO	▶		N157,061,522.17
SUMAILA	▶		N197,633,331.43





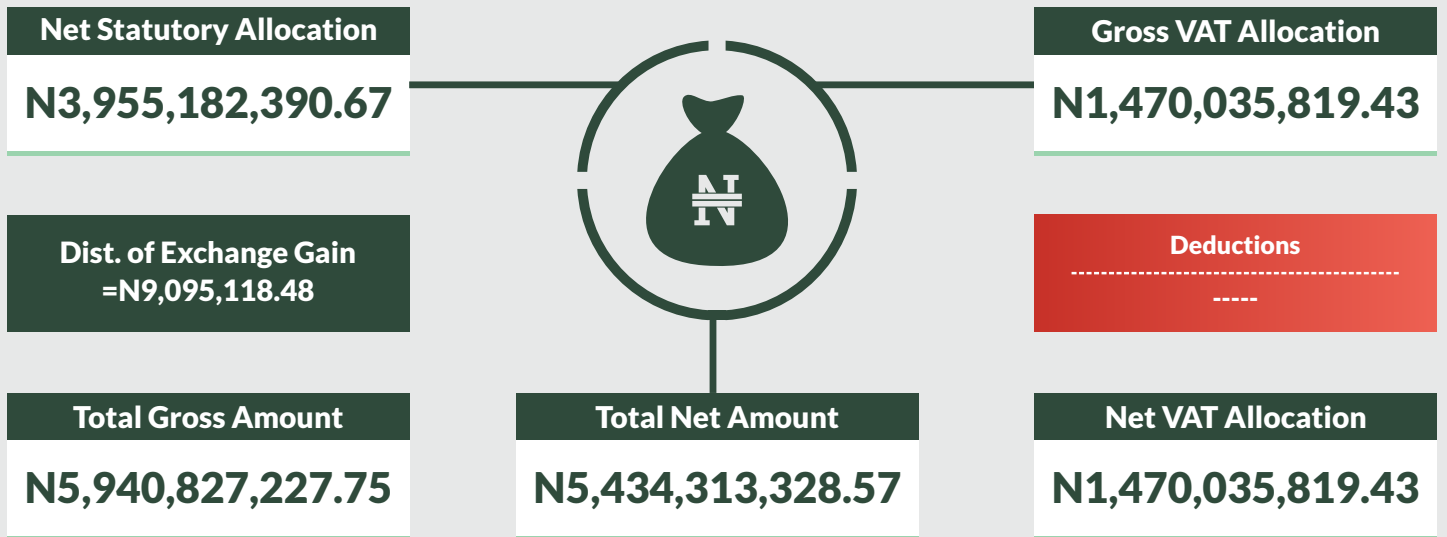
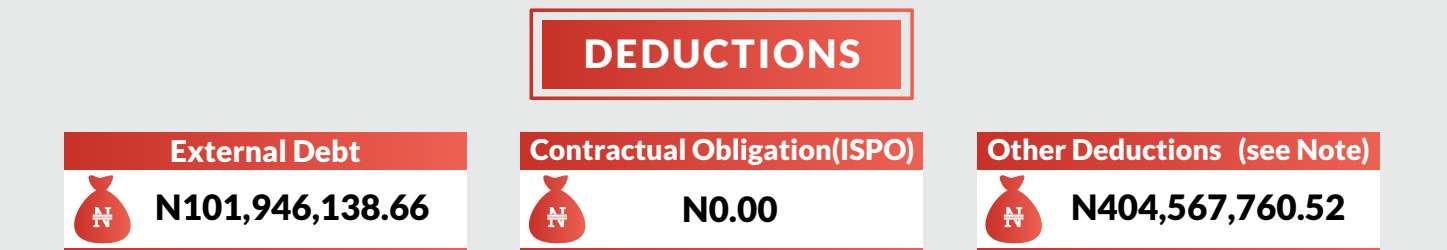
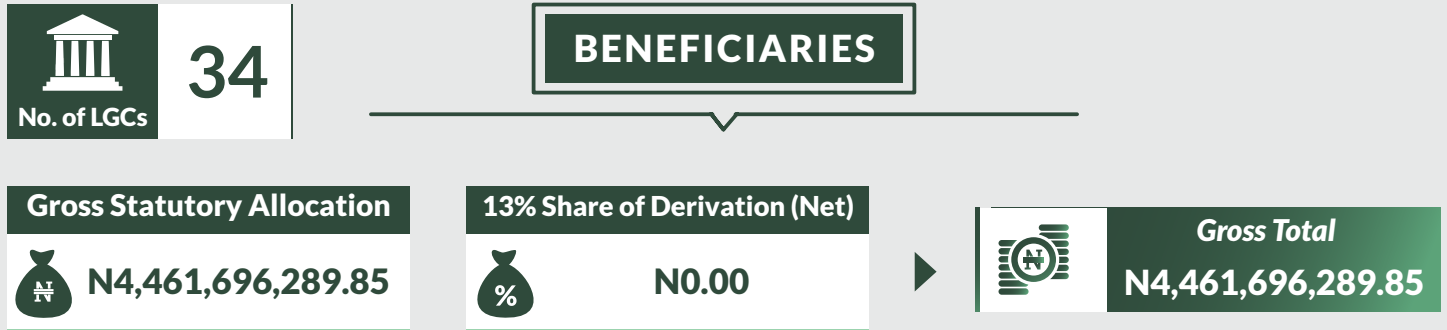
## Total Allocation

TAKAI	▶		<b>N175,261,728.22</b>
TARAUNI	▶		<b>N182,008,077.49</b>
TOFA	▶		<b>N142,937,440.83</b>
TSANYAWA	▶		<b>N158,805,955.60</b>
TUDUN WADA	▶		<b>N192,469,835.37</b>
UNGOGO	▶		<b>N228,339,279.99</b>
WARAWA	▶		<b>N149,448,109.61</b>
WUDIL	▶		<b>N173,654,838.23</b>

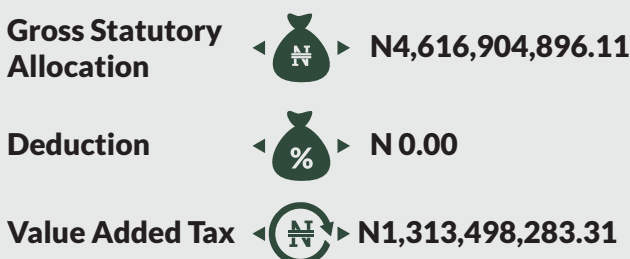
# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2019 Shared in January, 2020

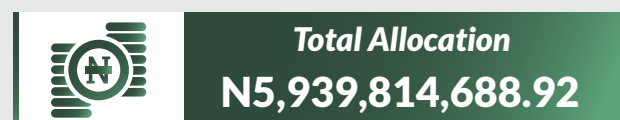
## KATSINA STATE



### LGAs



Exchange Gain Allocation = N9,411,509.50





*Total Allocation*

<b>BAKORI</b>	▶		<b>N170,725,519.79</b>
<b>BATAGARAWA</b>	▶		<b>N177,617,375.08</b>
<b>BATSARI</b>	▶		<b>N191,689,405.03</b>
<b>BAURE</b>	▶		<b>N181,406,210.03</b>
<b>BINDAWA</b>	▶		<b>N168,687,767.97</b>
<b>CHARANCHI</b>	▶		<b>N159,010,176.55</b>
<b>DAN-MUSA</b>	▶		<b>N157,496,742.04</b>
<b>DANDUME</b>	▶		<b>N168,788,173.43</b>
<b>DANJA</b>	▶		<b>N158,985,194.22</b>
<b>DAURA</b>	▶		<b>N192,006,958.35</b>
<b>DUTSI</b>	▶		<b>N157,920,473.84</b>
<b>DUTSINMA</b>	▶		<b>N175,545,006.05</b>
<b>FASKARI</b>	▶		<b>N189,952,681.67</b>
<b>FUNTUA</b>	▶		<b>N191,969,266.93</b>
<b>INGAWA</b>	▶		<b>N168,624,417.05</b>
<b>JIBIA</b>	▶		<b>N185,084,062.13</b>
<b>KAFUR</b>	▶		<b>N192,467,966.13</b>
<b>KAITA</b>	▶		<b>N184,526,247.94</b>



*Total Allocation*

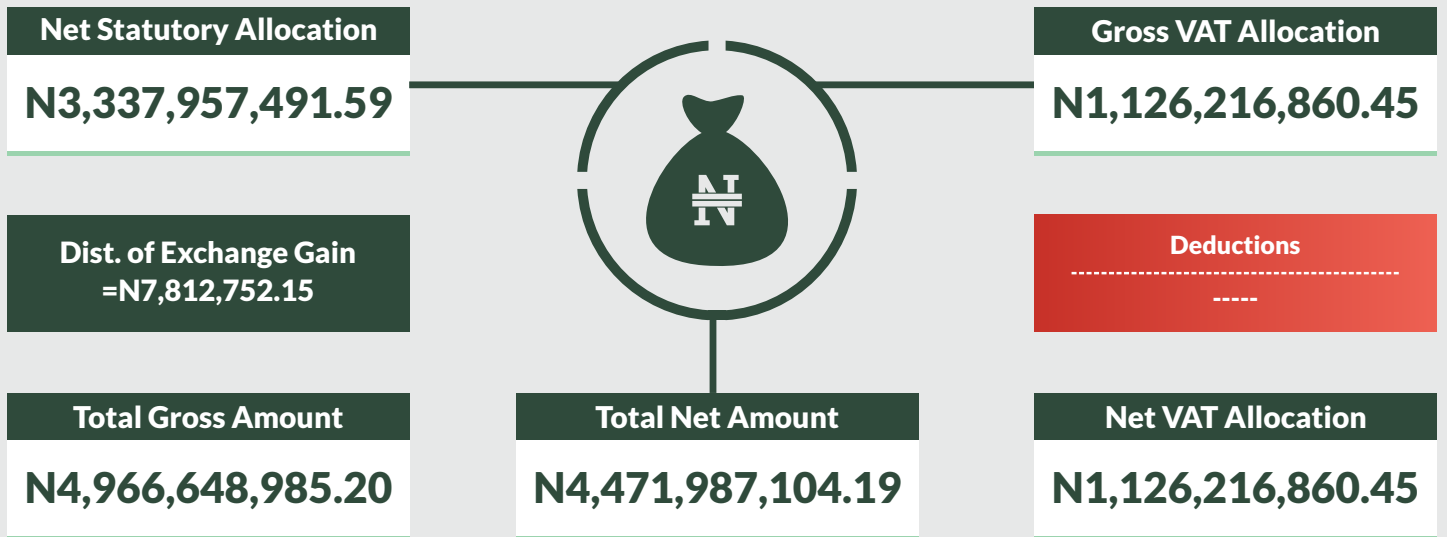
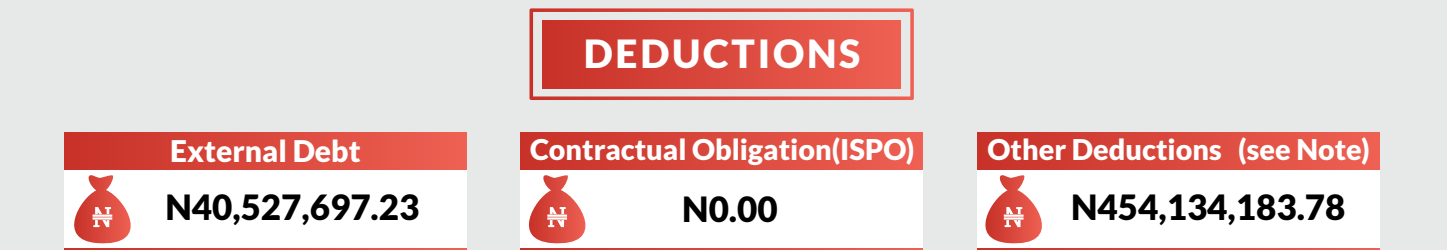
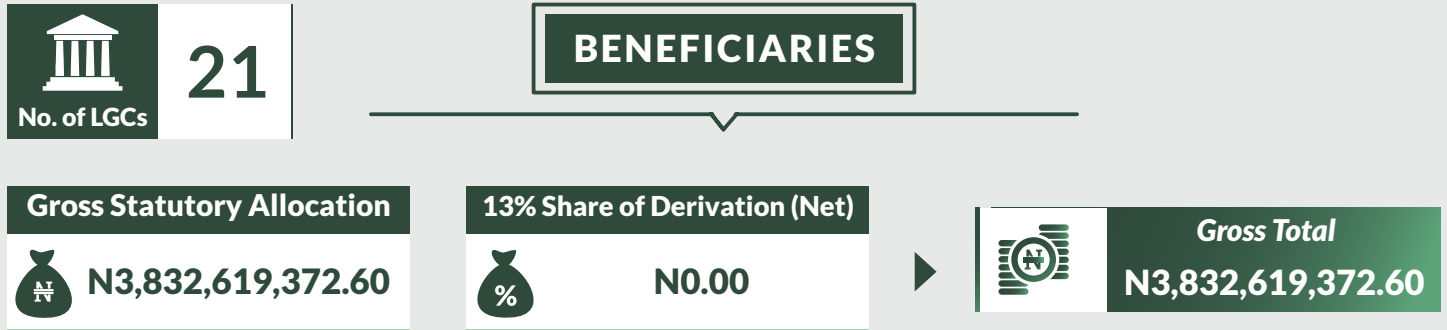
KANKARA	▶		<b>N203,425,764.66</b>
KANKIA	▶		<b>N163,537,458.08</b>
KATSINA	▶		<b>N224,609,243.81</b>
KURFI	▶		<b>N156,919,968.14</b>
KUSADA	▶		<b>N148,682,325.86</b>
MAIADUA	▶		<b>N181,901,595.52</b>
MALUMFASHI	▶		<b>N179,752,174.68</b>
MANI	▶		<b>N172,069,468.44</b>
MASHI	▶		<b>N174,553,944.40</b>
MATAZU	▶		<b>N148,525,953.44</b>
MUSAWA	▶		<b>N175,509,896.56</b>
RIMI	▶		<b>N160,675,420.78</b>
SABUWA	▶		<b>N163,710,578.22</b>
SAFANA	▶		<b>N176,862,038.06</b>
SANDAMU	▶		<b>N168,912,408.64</b>
ZANGO	▶		<b>N167,662,805.41</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT

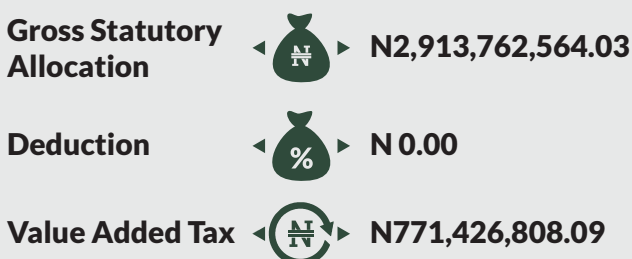
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2019 Shared in January, 2020



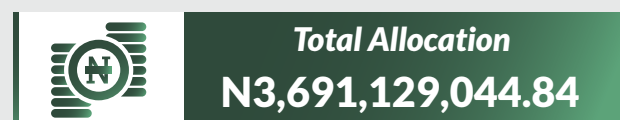
## KEBBI STATE



### LGAs




















Exchange Gain Allocation = N5,939,672.72





## Total Allocation

ALIERU	▶		N133,978,864.59
AREWA	▶		N209,564,066.31
ARGUNGU	▶		N183,601,339.98
AUGIE	▶		N152,311,021.08
BAGUDO	▶		N201,294,849.99
BIRNIN -KEBBI	▶		N239,019,142.97
BUNZA	▶		N165,690,459.66
DANDI KAMBA	▶		N175,722,134.29
DANKO /WASAGU	▶		N219,279,322.01
FAKAI	▶		N155,008,779.37
GWANDU	▶		N164,199,040.32
JEGA	▶		N180,772,582.66
KALGO	▶		N148,485,664.03
KOKO/BESSE	▶		N171,332,113.18
MAIYAMA	▶		N194,134,762.34
NGASKI	▶		N159,106,142.66
SAKABA	▶		N154,504,135.30
SHANGA	▶		N162,124,350.63



*Total Allocation*

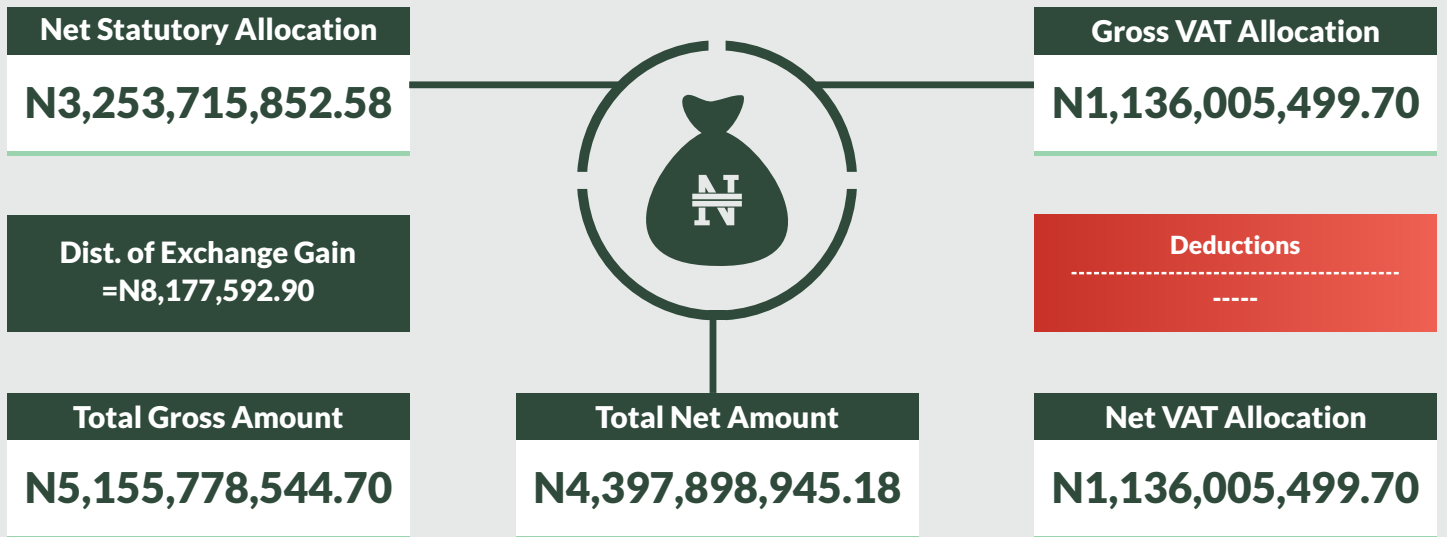
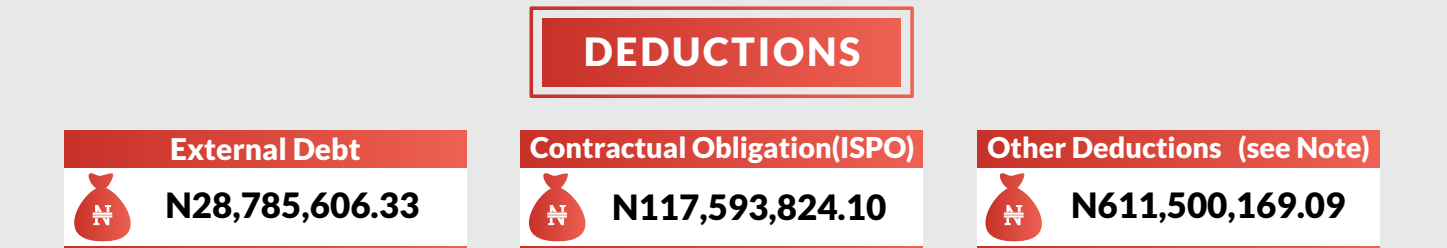
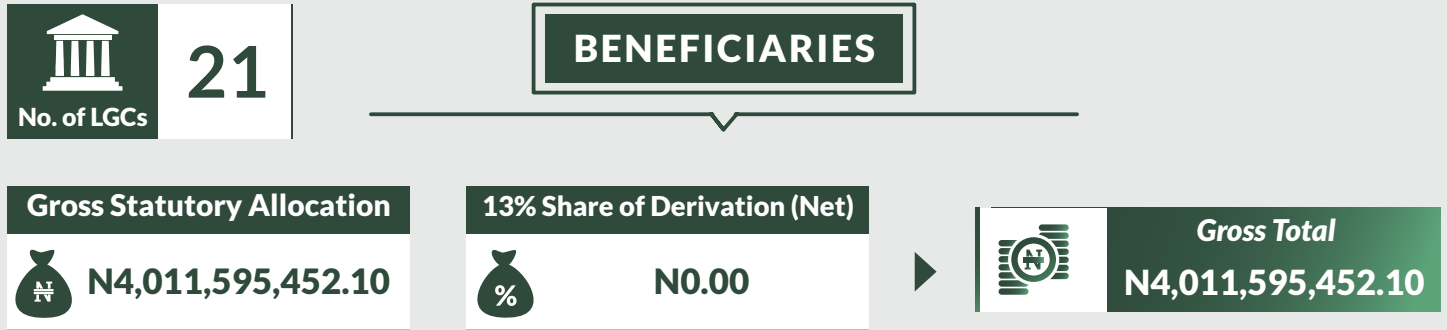
SURU	▶		<b>N190,743,347.88</b>
YAURI	▶		<b>N150,964,787.38</b>
ZURU	▶		<b>N179,292,138.19</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT

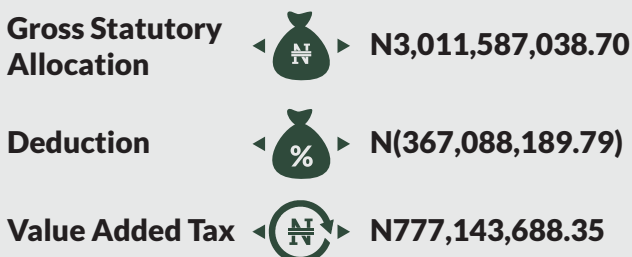
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2019 Shared in January, 2020



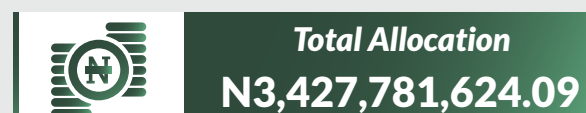
## KOGI STATE



### LGAs



Exchange Gain Allocation =N6,139,086.83







## Total Allocation

ADAVI	▶		N174,519,652.42
AJAKUTA	▶		N150,605,470.06
ANKPA	▶		N197,279,767.27
BASSA	▶		N151,924,134.82
DEKINA	▶		N210,666,185.12
IBAJI	▶		N159,408,910.42
IDAH	▶		N132,670,258.88
IGALAMELA	▶		N158,621,156.02
IJUMU	▶		N153,674,788.24
KABBA/BUNU	▶		N163,561,257.23
KOGI	▶		N143,849,927.83
KOTON KARFE	▶		N185,498,641.82
MOPA-MURO	▶		N118,031,886.07
OFU	▶		N178,676,880.64
OGORI/MAGONGO	▶		N114,542,303.75
OKEHI	▶		N174,319,264.28
OKENE	▶		N221,870,938.58
OLAMABORO	▶		N162,765,279.21

*Total Allocation*

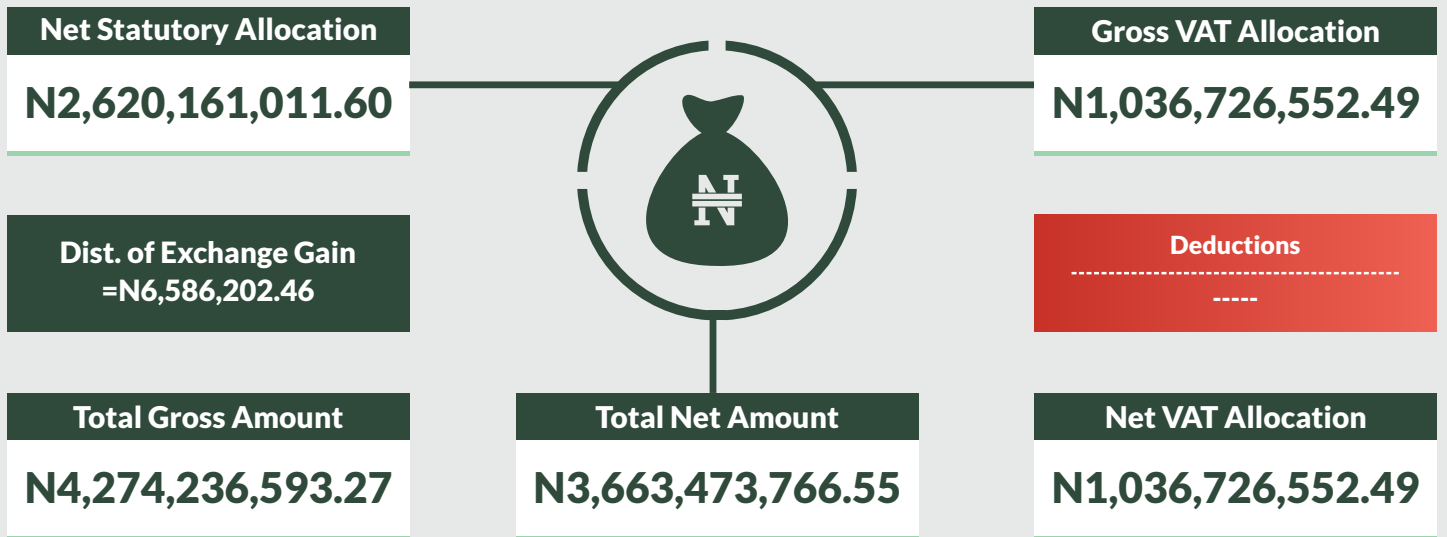
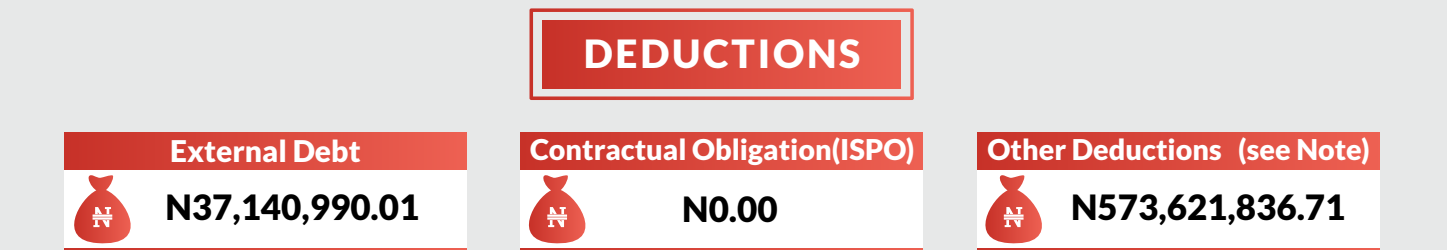
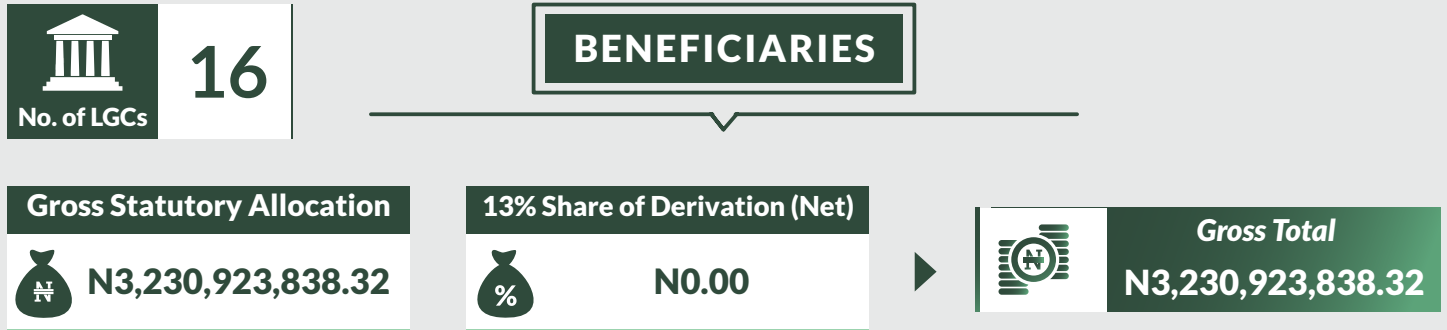
OMALA	▶		<b>N151,023,965.58</b>
YAGBA EAST	▶		<b>N164,053,081.97</b>
YAGBA WEST	▶		<b>N160,217,873.91</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT

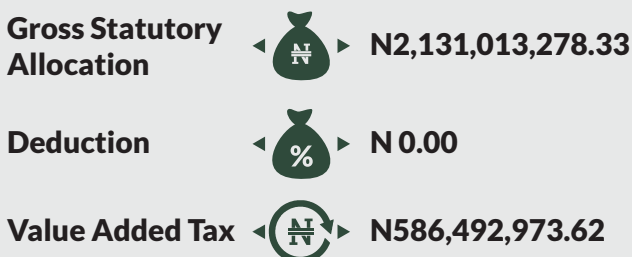
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2019 Shared in January, 2020



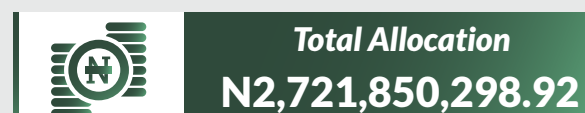
## KWARA STATE



### LGAs



Exchange Gain Allocation =N4,344,046.97





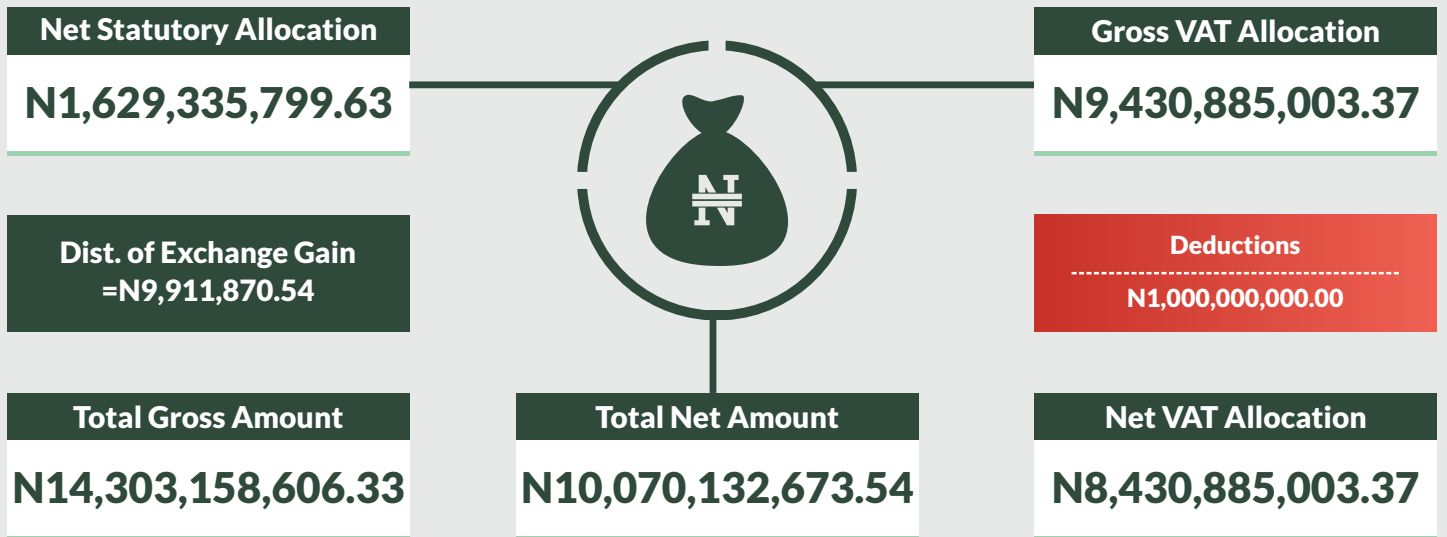
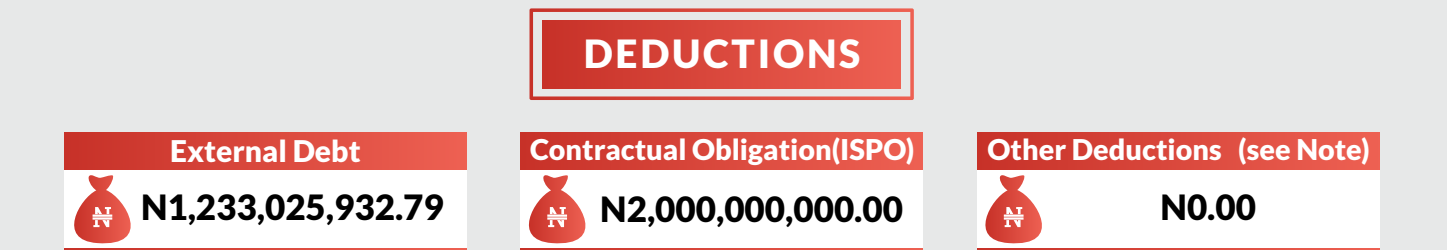
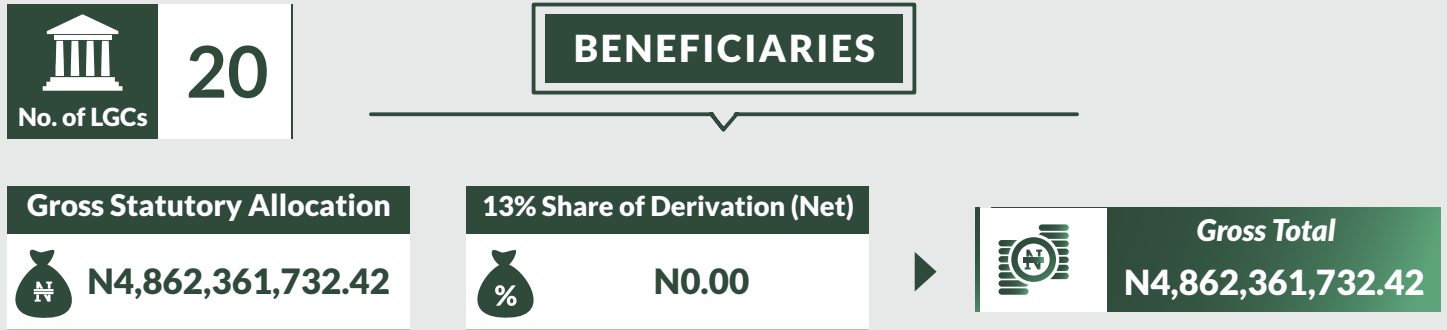
*Total Allocation*

<b>ASA</b>	▶		<b>N157,526,225.54</b>
<b>BARUTEN</b>	▶		<b>N243,192,793.36</b>
<b>EDU</b>	▶		<b>N195,459,580.17</b>
<b>EKITI</b>	▶		<b>N123,289,247.85</b>
<b>IFELODUN</b>	▶		<b>N204,578,797.79</b>
<b>ILORIN EAST</b>	▶		<b>N181,495,791.82</b>
<b>ILORIN SOUTH</b>	▶		<b>N183,359,208.61</b>
<b>ILORIN WEST</b>	▶		<b>N221,275,262.31</b>
<b>IREPODUN</b>	▶		<b>N157,622,907.50</b>
<b>KAI AMA</b>	▶		<b>N195,552,189.23</b>
<b>MORO</b>	▶		<b>N160,987,560.33</b>
<b>OFFA</b>	▶		<b>N145,207,448.66</b>
<b>OKE-ERO</b>	▶		<b>N124,150,151.34</b>
<b>OSIN</b>	▶		<b>N123,918,086.63</b>
<b>OYUN</b>	▶		<b>N140,064,014.85</b>
<b>PATEGI</b>	▶		<b>N164,171,032.92</b>

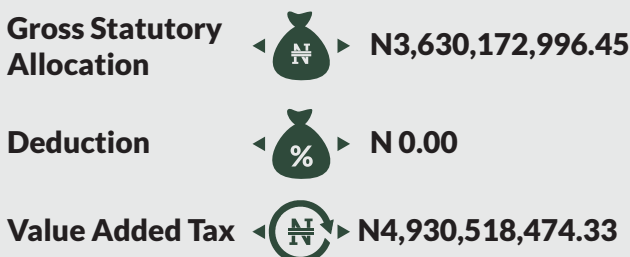
# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2019 Shared in January, 2020

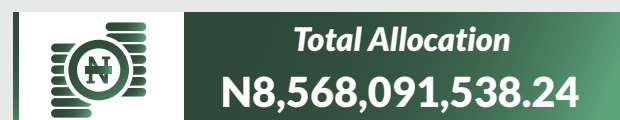
## LAGOS STATE



### LGAs




















Exchange Gain Allocation = N7,400,067.45





## Total Allocation

AGEGE	▶		N430,243,706.10
AJEROMI/IFELODUN	▶		N500,413,057.34
ALIMOSHO	▶		N692,055,966.37
AMOWO-ODOFIN	▶		N384,156,291.62
APAPA	▶		N352,474,351.09
BADAGRY	▶		N369,077,353.97
EPE	▶		N352,892,763.58
ETI-OSA	▶		N387,817,189.74
IBEJU-LEKKI	▶		N322,896,466.79
IFAKO/IJAYE	▶		N420,422,238.42
IKEJA	▶		N387,418,062.46
IKORODU	▶		N462,188,546.02
KOSOFE	▶		N489,695,382.07
LAGOS ISLAND	▶		N348,848,992.33
LAGOS MAINLAND	▶		N382,660,706.64
MUSHIN	▶		N480,875,284.22
OJO	▶		N471,554,749.85
OSHODI/ISOLO	▶		N477,927,475.73



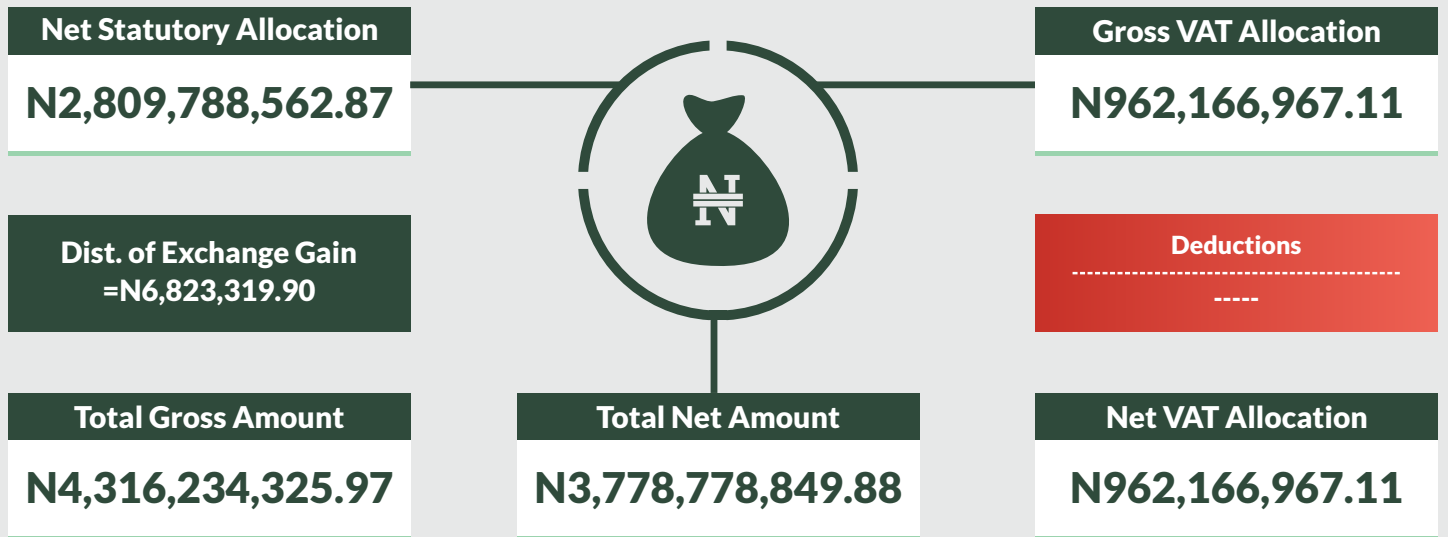
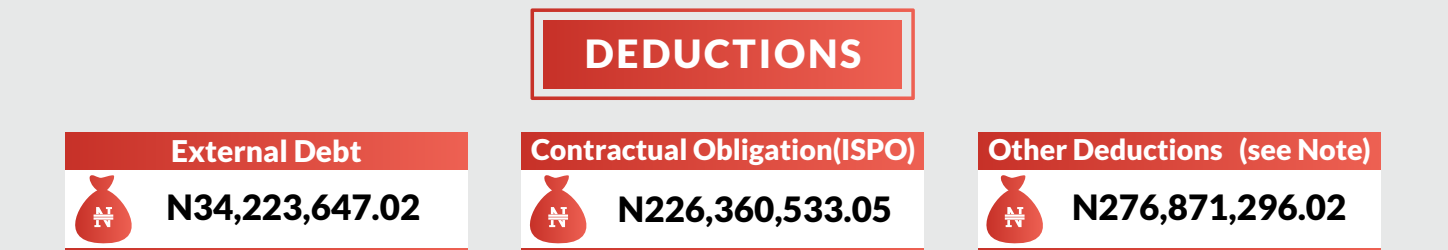
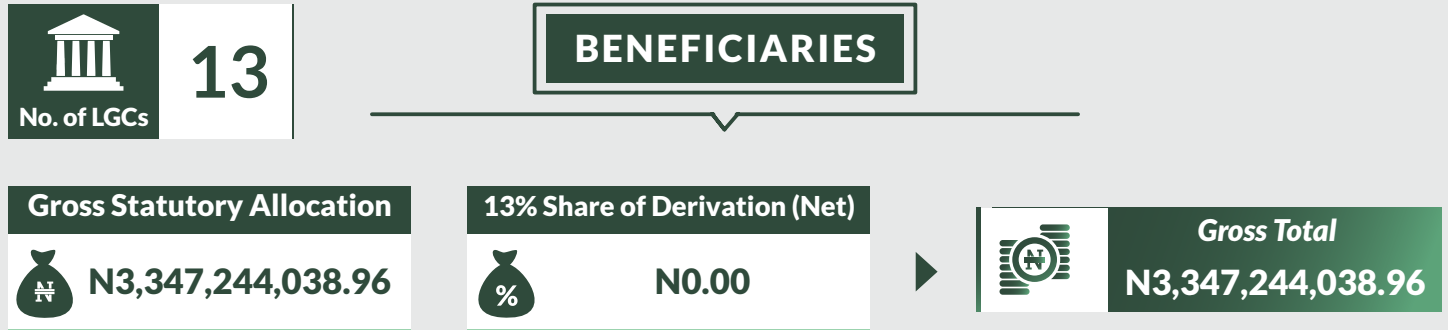
*Total Allocation*

SOMOLU	▶		<b>N411,066,695.38</b>
SURULERE	▶		<b>N443,406,258.50</b>

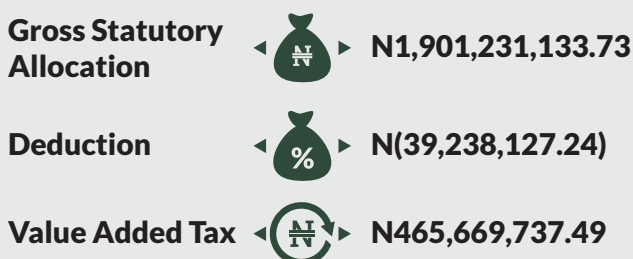
# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2019 Shared in January, 2020

## NASARAWA STATE



### LGAs




Exchange Gain Allocation =N3,875,638.61







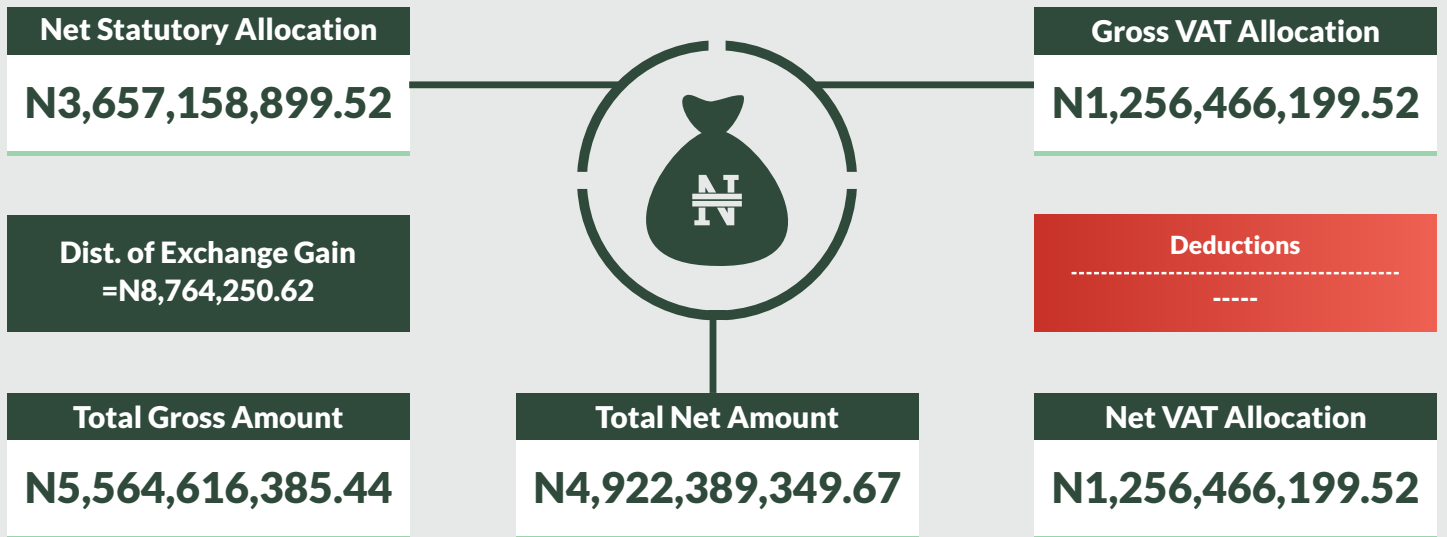
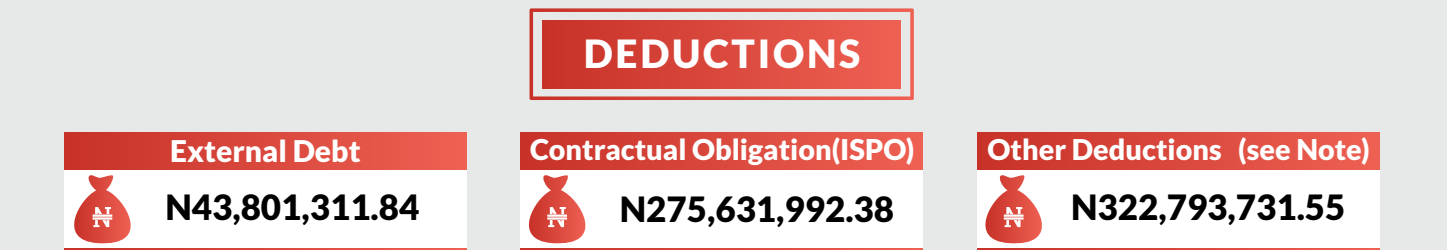
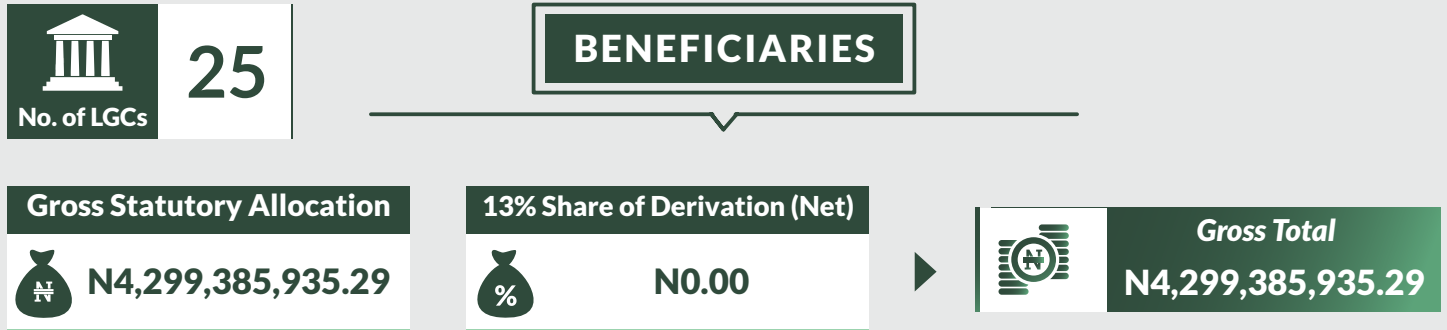
*Total Allocation*

<b>AKWANGA</b>	▶		<b>N156,433,770.68</b>
<b>AWE</b>	▶		<b>N172,393,268.88</b>
<b>DOMA</b>	▶		<b>N177,955,083.01</b>
<b>KARU</b>	▶		<b>N209,392,054.96</b>
<b>KEANA</b>	▶		<b>N150,208,860.74</b>
<b>KEFFI</b>	▶		<b>N143,971,636.88</b>
<b>KOKONA</b>	▶		<b>N161,770,213.21</b>
<b>LAFIA</b>	▶		<b>N253,822,183.67</b>
<b>NASARAWA</b>	▶		<b>N227,447,571.72</b>
<b>NASARAWA EGGON</b>	▶		<b>N179,318,153.34</b>
<b>OBI</b>	▶		<b>N173,045,753.23</b>
<b>TOTO</b>	▶		<b>N179,386,667.77</b>
<b>WAMBA</b>	▶		<b>N146,393,164.50</b>

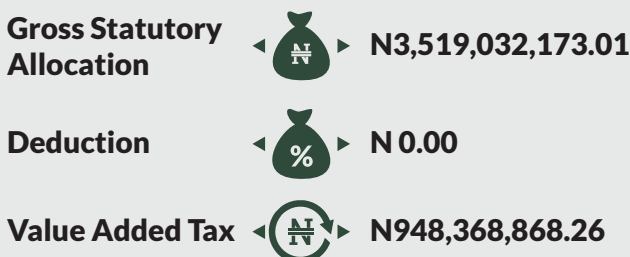
# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2019 Shared in January, 2020

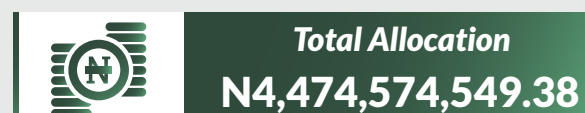
## NIGER STATE



### LGAs



Exchange Gain Allocation =N7,173,508.11





## Total Allocation

AGAIE	▶		<b>N167,028,653.98</b>
AGWARA	▶		<b>N142,439,848.98</b>
BIDA	▶		<b>N169,258,192.78</b>
BORGU	▶		<b>N248,894,067.90</b>
BOSSO	▶		<b>N163,040,330.78</b>
EDATI	▶		<b>N170,780,986.63</b>
GBAKO	▶		<b>N161,143,421.73</b>
GURARA	▶		<b>N144,846,408.99</b>
KATCHA	▶		<b>N156,222,078.23</b>
KONTAGORA	▶		<b>N170,877,181.76</b>
LAPAI	▶		<b>N164,431,732.74</b>
LAVUN	▶		<b>N193,749,145.83</b>
MAGAMA	▶		<b>N195,181,469.34</b>
MARIGA	▶		<b>N213,269,276.63</b>
MASHEGU	▶		<b>N245,470,455.31</b>
MINNA	▶		<b>N169,959,388.67</b>
MOKWA	▶		<b>N219,374,029.91</b>
MUYA	▶		<b>N151,436,579.60</b>

*Total Allocation*

PAIKORO	▶		<b>N173,579,000.15</b>
RAFI	▶		<b>N196,293,899.85</b>
RIJAU	▶		<b>N186,550,956.26</b>
SHIRORO	▶		<b>N218,112,185.51</b>
SULEJA	▶		<b>N169,860,642.07</b>
TAFA	▶		<b>N135,519,767.39</b>
WUSHISHI	▶		<b>N147,254,848.34</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2019 Shared in January, 2020



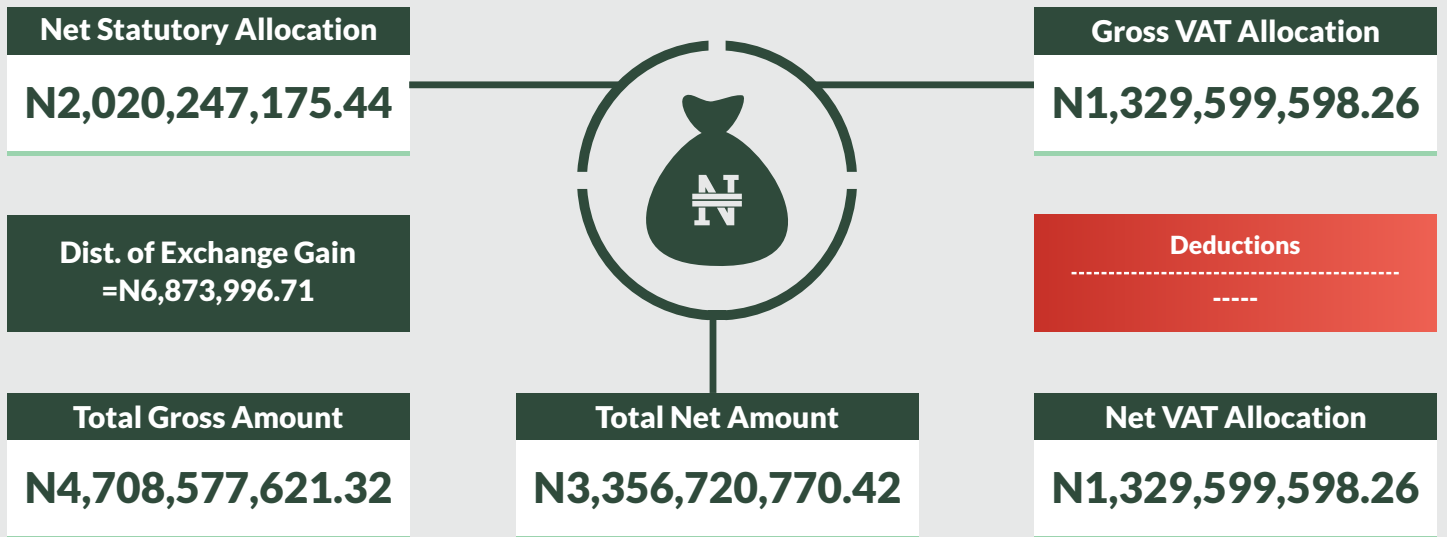
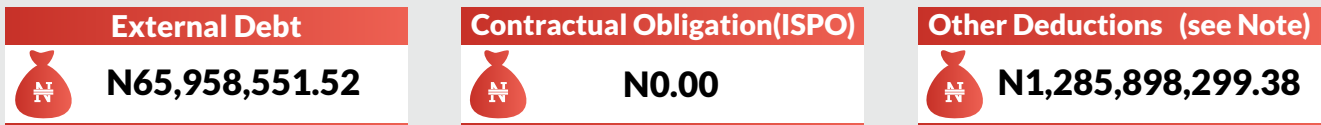
## OGUN STATE

 **20**  
No. of LGCs

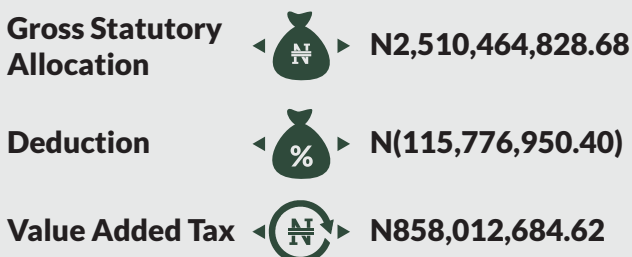
### BENEFICIARIES



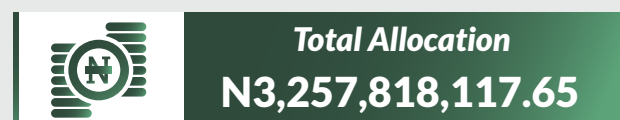
### DEDUCTIONS



### LGAs



Exchange Gain Allocation =N5,117,554.75





## Total Allocation

ABEOKUTA NORTH	▶		N167,896,732.88
ABEOKUTA SOUTH	▶		N176,008,990.81
ADO-ODO/OTA	▶		N269,982,451.58
EGBADO NORTH	▶		N171,946,245.24
EGBADO SOUTH	▶		N156,870,203.17
EWEKORO	▶		N118,766,522.83
REMO NORTH	▶		N116,767,312.48
IFO	▶		N265,829,661.92
IJEBU EAST	▶		N150,992,376.76
IJEBU NORTH	▶		N194,863,950.77
IJEBU ODE	▶		N150,173,578.59
IKENNE	▶		N136,180,843.24
IJEBU NORTH EAST	▶		N121,822,864.10
IMEKO-AFON	▶		N137,089,251.07
IPOKIA	▶		N147,688,677.44
OBAFEMI/OWODE	▶		N178,080,167.41
ODEDAH	▶		N146,434,485.13
ODOGBOLU	▶		N139,696,236.72



*Total Allocation*

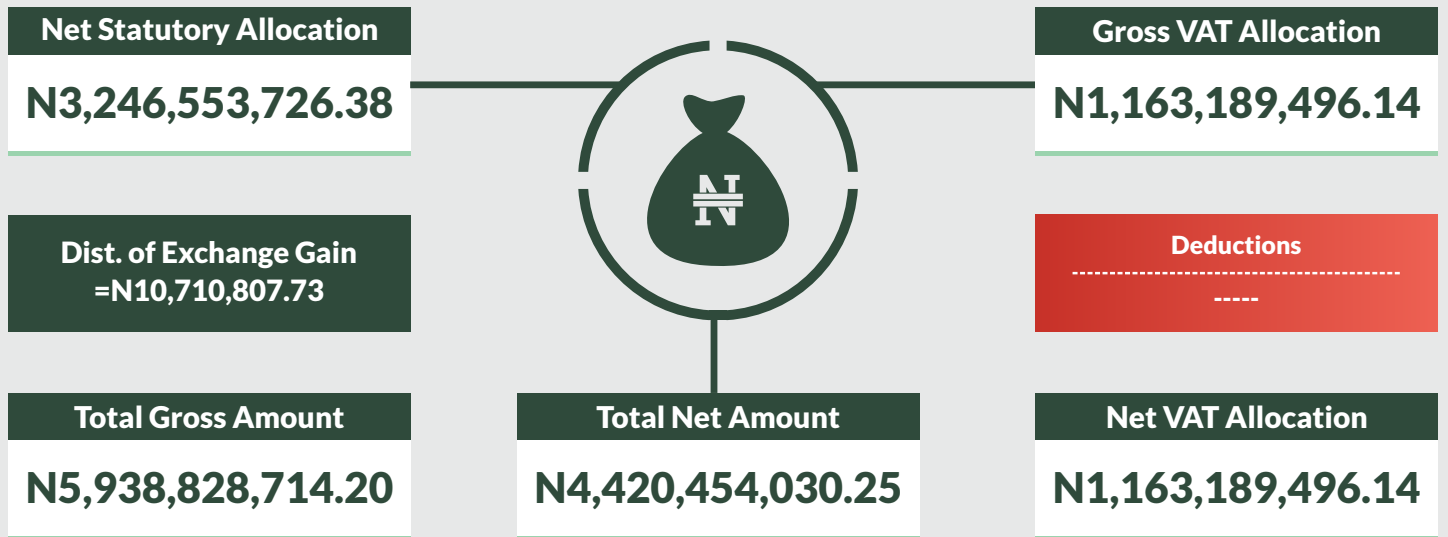
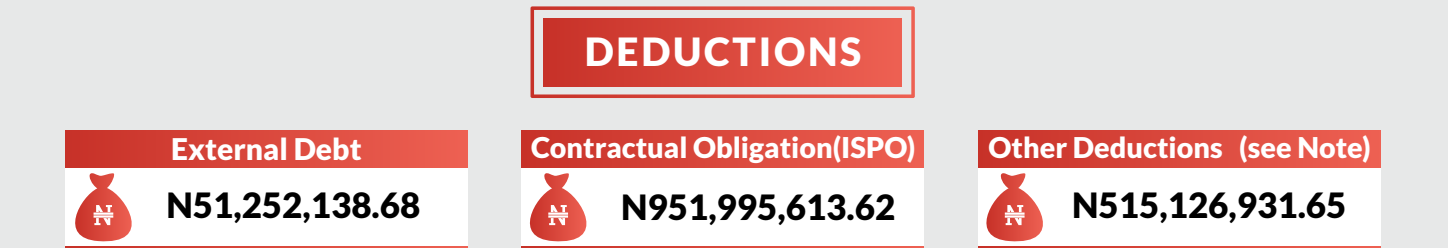
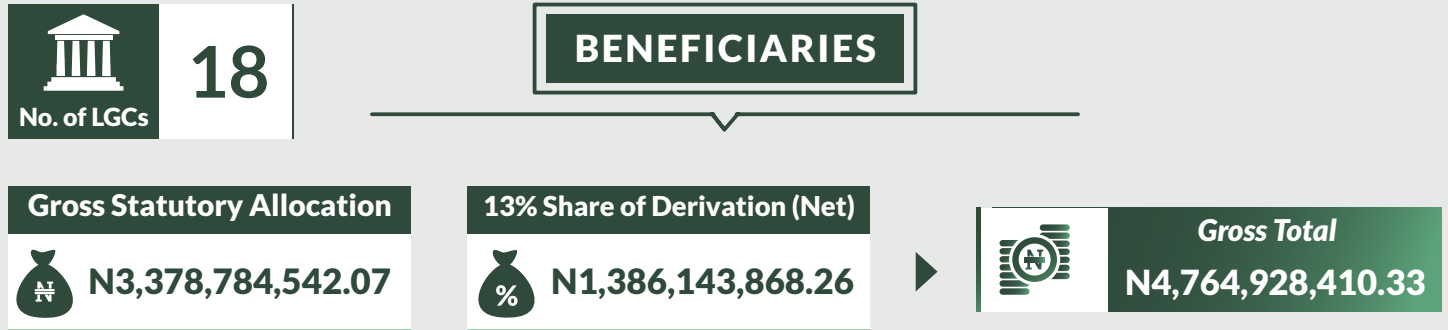
OGUN WATERSIDE	▶		<b>N129,972,651.68</b>
SHAGAMU	▶		<b>N180,754,913.83</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT

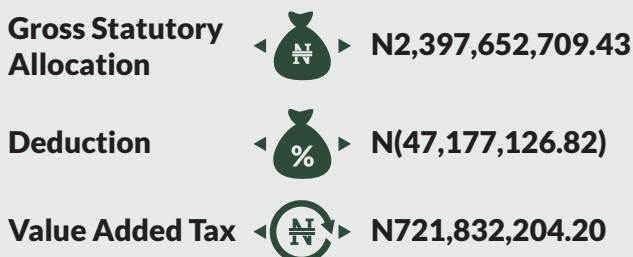
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2019 Shared in January, 2020



## ONDO STATE



### LGAs



**Exchange Gain Allocation =N4,887,588.50**







## Total Allocation

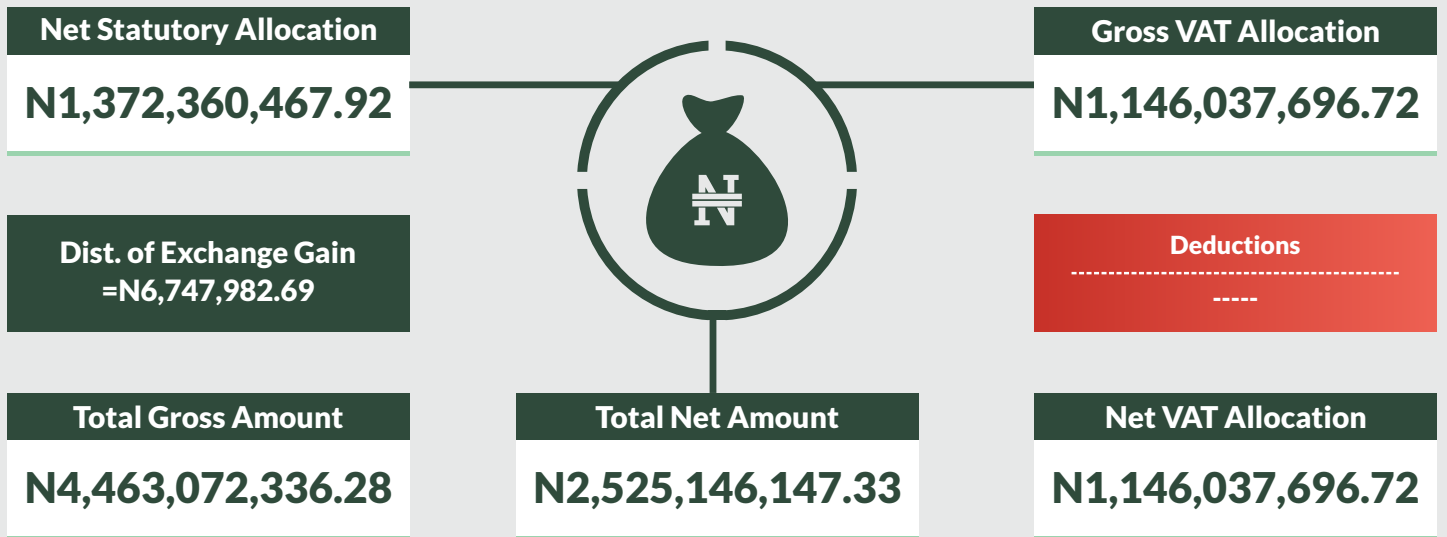
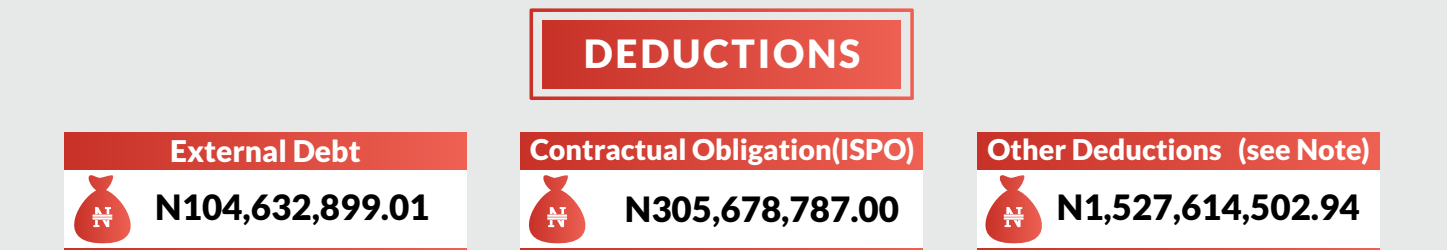
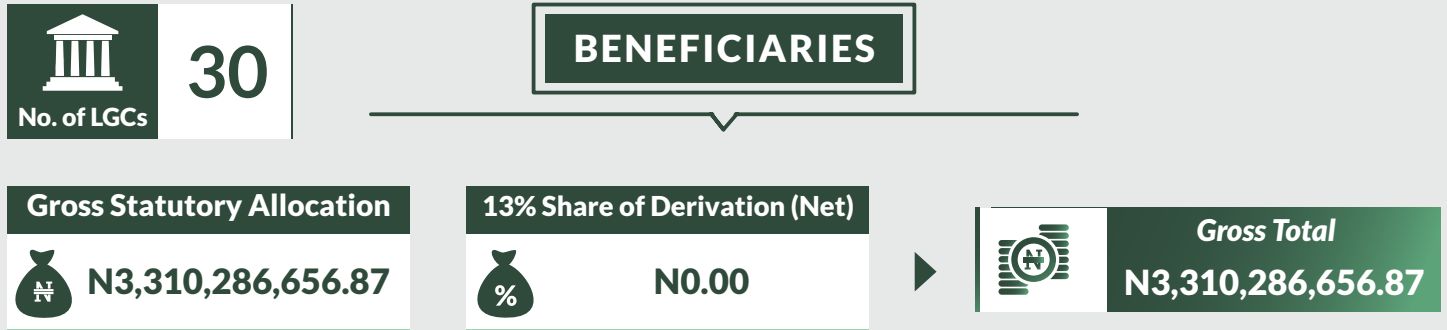
AKOKO NORTH EAST	▶		<b>N169,505,995.89</b>
AKOKO NORTH WEST	▶		<b>N180,289,455.82</b>
AKOKO SOUTH WEST	▶		<b>N184,095,964.31</b>
AKOKO SOUTH EAST	▶		<b>N135,242,124.80</b>
AKURE NORTH	▶		<b>N144,277,233.34</b>
AKURE SOUTH	▶		<b>N221,913,512.75</b>
IDANRE	▶		<b>N153,255,723.95</b>
IFEDORE	▶		<b>N157,950,509.58</b>
OKITIPUPA	▶		<b>N187,139,502.05</b>
ILAJE	▶		<b>N204,159,054.58</b>
ESE-EDO	▶		<b>N156,021,681.35</b>
ILE-OLUJI-OKEIGBO	▶		<b>N161,713,025.55</b>
IRELE	▶		<b>N150,609,389.07</b>
ODIGBO	▶		<b>N186,709,608.32</b>
ONDO EAST	▶		<b>N125,113,006.75</b>
ONDO WEST	▶		<b>N205,131,013.70</b>
OSE	▶		<b>N162,886,273.95</b>
OWO	▶		<b>N191,182,299.54</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT

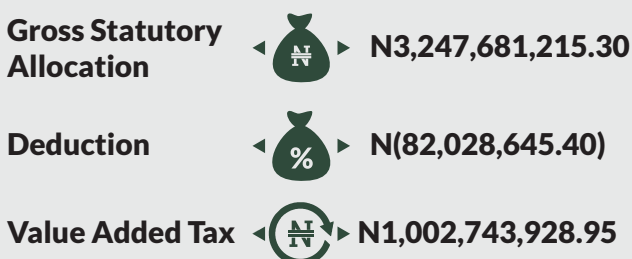
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2019 Shared in January, 2020



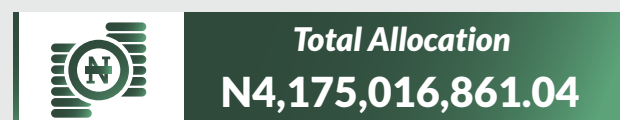
## OSUN STATE



### LGAs




















Exchange Gain Allocation =N6,620,362.19





## Total Allocation

ATAKUMOSA EAST	▶		N122,322,188.44
ATAKUMOSA WEST	▶		N121,982,732.69
AIYEDADE	▶		N151,868,087.51
AIYEDIRE	▶		N132,175,347.71
BOLUWADURO	▶		N126,156,299.59
BORIPE	▶		N145,396,660.79
EDE NORTH	▶		N122,711,227.04
EDE SOUTH	▶		N125,727,866.88
EGBEDORE	▶		N123,986,143.11
EJIGBO	▶		N141,691,019.74
IFE CENTRAL	▶		N150,906,193.86
IFE EAST	▶		N170,637,772.62
IFE NORTH	▶		N158,788,941.36
IFE SOUTH	▶		N141,289,207.22
IFEDAYO	▶		N110,093,886.47
IFELODUN	▶		N139,571,137.16
ILA	▶		N123,739,892.17
ILESHA EAST	▶		N131,439,838.26



## Total Allocation

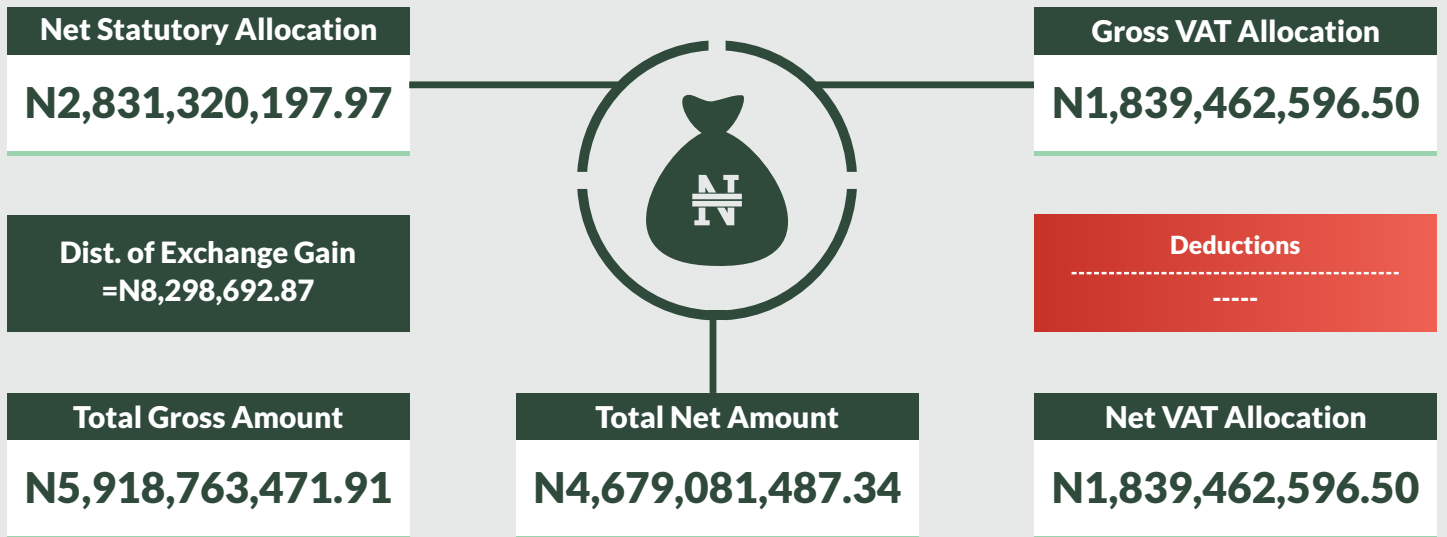
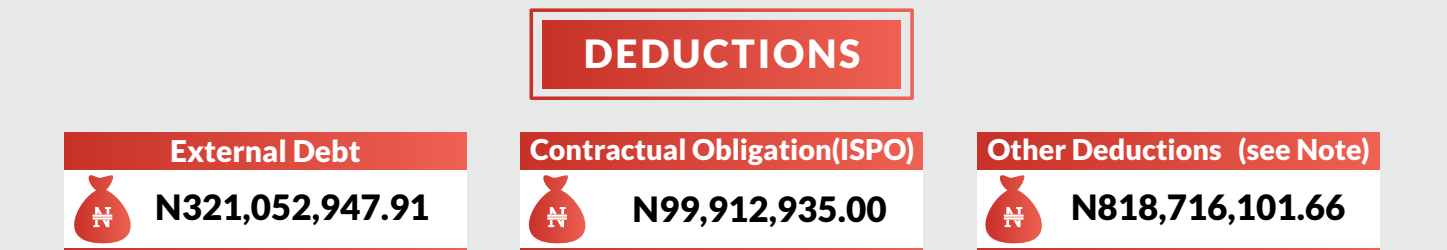
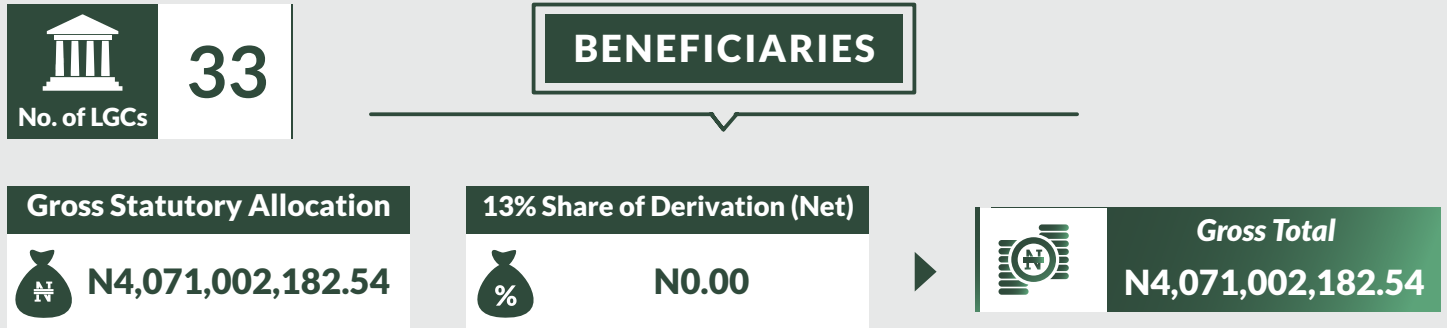
ILESHA WEST	▶		<b>N137,247,259.22</b>
IREPODUN	▶		<b>N137,412,228.51</b>
IREWOLE	▶		<b>N148,054,452.95</b>
ISOKAN	▶		<b>N134,198,294.80</b>
IWO	▶		<b>N165,233,198.54</b>
OBOKUN	▶		<b>N137,322,174.35</b>
ODO-OTIN	▶		<b>N172,525,086.15</b>
OLA-OLUWA	▶		<b>N123,671,538.68</b>
OLORUNDA	▶		<b>N148,203,795.66</b>
ORIADE	▶		<b>N149,926,084.82</b>
OROLU	▶		<b>N132,444,746.97</b>
OSOGBO	▶		<b>N148,293,557.77</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT

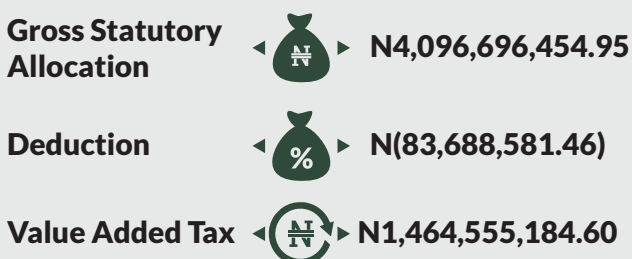
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2019 Shared in January, 2020



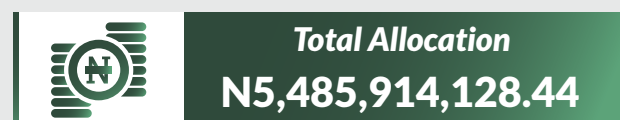
## OYO STATE



### LGAs



Exchange Gain Allocation = N8,351,070.36





## Total Allocation

AFIJO	▶		<b>N151,407,328.77</b>
AKINYELE	▶		<b>N175,717,249.94</b>
ATIBA	▶		<b>N171,873,056.63</b>
ATISBO	▶		<b>N176,435,098.55</b>
EGBEDA	▶		<b>N192,146,939.29</b>
IBADAN NORTH	▶		<b>N198,095,261.20</b>
IBADAN NORTH EAST	▶		<b>N212,207,133.10</b>
IBADAN NORTH WEST	▶		<b>N156,407,387.64</b>
IBADAN SOUTH EAST	▶		<b>N187,122,318.00</b>
IBADAN SOUTH WEST	▶		<b>N194,905,050.98</b>
IBARAPA CENTRAL	▶		<b>N140,666,342.71</b>
IBARAPA NORTH	▶		<b>N144,980,990.37</b>
IDO	▶		<b>N143,015,422.11</b>
SAKI WEST	▶		<b>N208,677,586.06</b>
IFELOJU	▶		<b>N145,578,033.95</b>
IREPO	▶		<b>N151,247,147.36</b>
ISEYIN	▶		<b>N196,694,229.29</b>
ITESIWAJU	▶		<b>N166,413,678.61</b>



## Total Allocation

IWAJOWA	▶		<b>N153,876,857.93</b>
OLORUNSOGO	▶		<b>N140,787,050.79</b>
KAJOLA	▶		<b>N175,238,286.75</b>
LAGELU	▶		<b>N161,340,713.76</b>
OGBOMOSHO NORTH	▶		<b>N169,679,471.98</b>
OGBOMOSHO SOUTH	▶		<b>N143,776,642.00</b>
OGO-OLUWA	▶		<b>N131,802,026.66</b>
OLUYOLE	▶		<b>N174,822,755.54</b>
ONA-ARA	▶		<b>N191,481,831.56</b>
ORELOPE	▶		<b>N145,380,975.04</b>
ORI IRE	▶		<b>N171,113,162.71</b>
OYO EAST	▶		<b>N148,610,783.76</b>
OYO WEST	▶		<b>N150,085,148.47</b>
SAKI EAST	▶		<b>N147,463,191.26</b>
IFEDAPO	▶		<b>N166,864,975.67</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2019 Shared in January, 2020



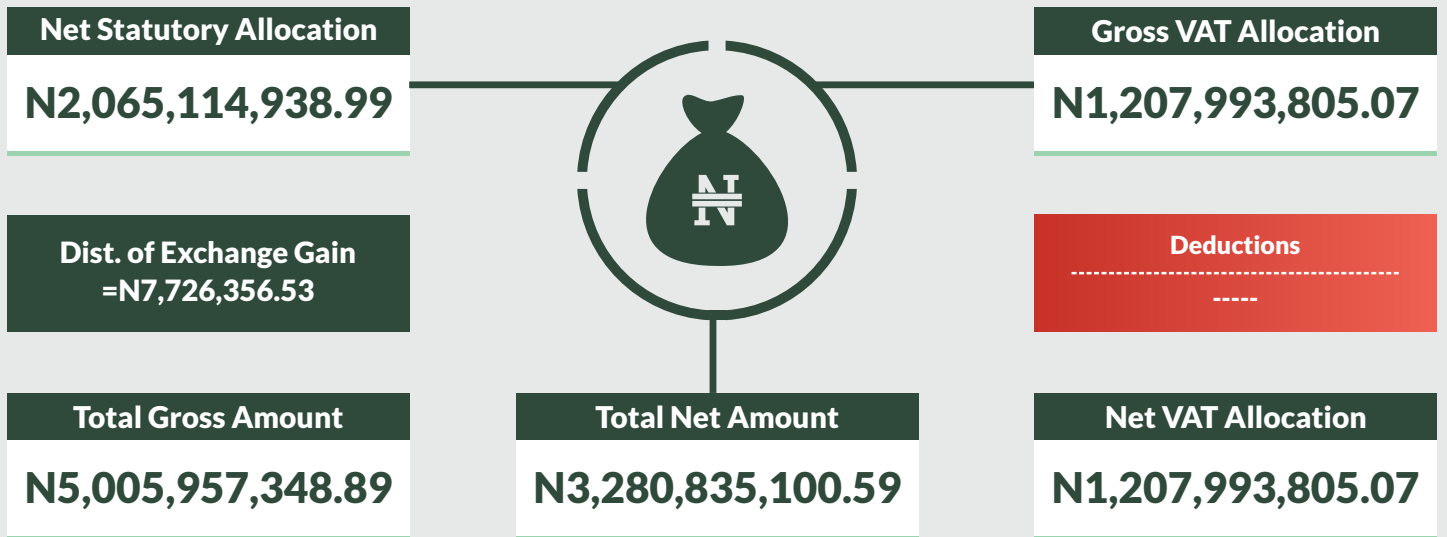
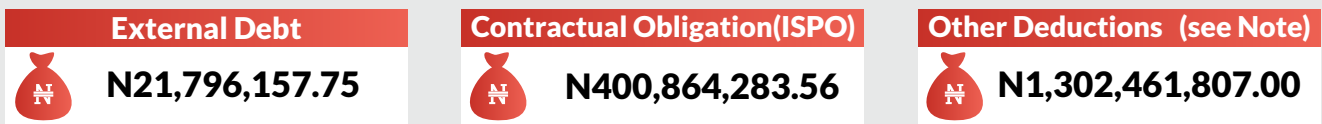
## PLATEAU STATE

**17**  
No. of LGCs

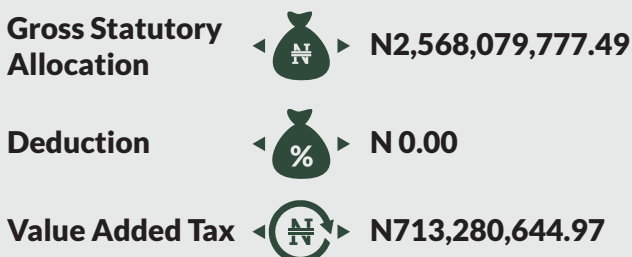
### BENEFICIARIES



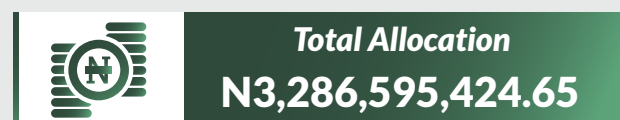
### DEDUCTIONS



### LGAs



Exchange Gain Allocation =₦5,235,002.19







*Total Allocation*

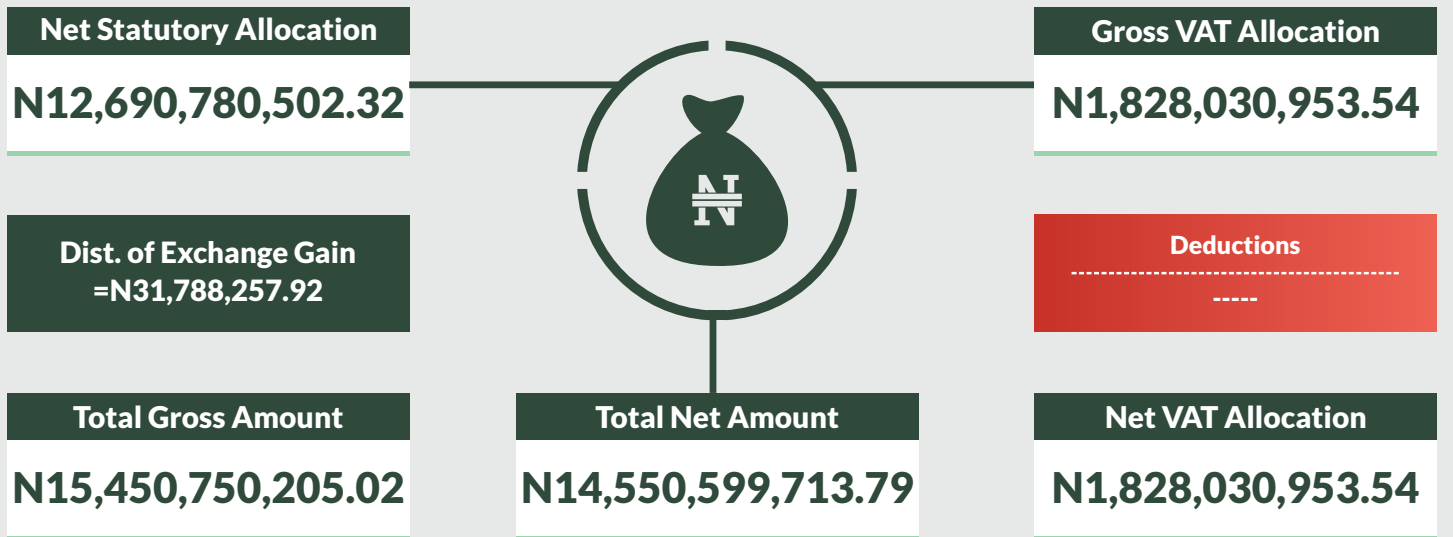
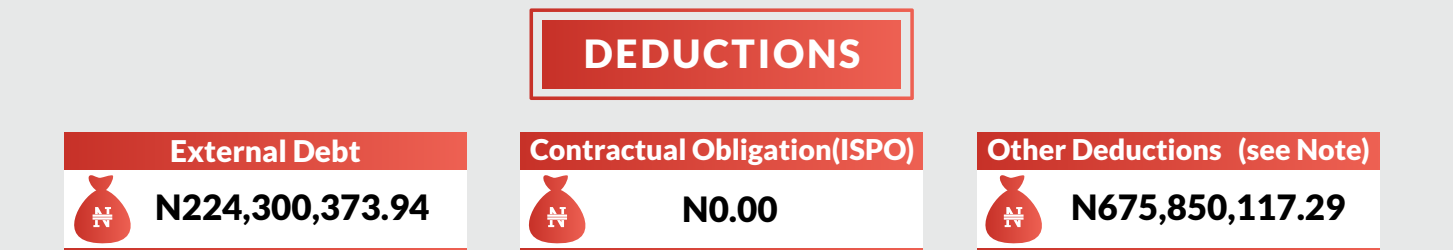
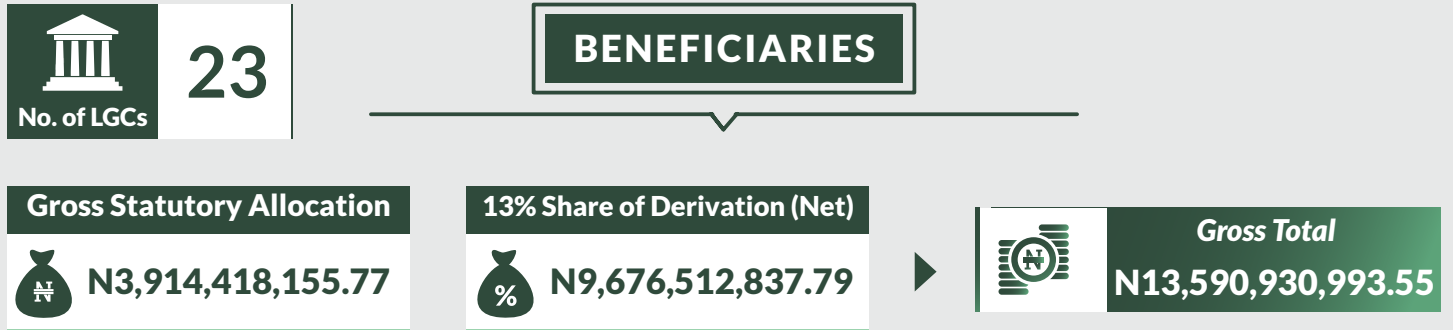
BARKIN LADI	▶		<b>N191,077,876.09</b>
BASSA	▶		<b>N193,319,883.62</b>
BOKKOS	▶		<b>N191,987,089.90</b>
JOS EAST	▶		<b>N148,257,686.66</b>
JOS NORTH	▶		<b>N260,440,191.34</b>
JOS SOUTH	▶		<b>N223,696,438.65</b>
KANAM	▶		<b>N191,388,912.08</b>
KANKE	▶		<b>N170,170,241.59</b>
LANGTANG NORTH	▶		<b>N175,136,296.75</b>
LANGTANG SOUTH	▶		<b>N165,356,097.23</b>
MANGU	▶		<b>N230,021,992.00</b>
MIKANG	▶		<b>N155,577,631.76</b>
PANKSHIN	▶		<b>N203,596,535.80</b>
QUAN-PAN	▶		<b>N203,783,299.66</b>
RIYOM	▶		<b>N164,775,917.93</b>
SHENDAM	▶		<b>N205,791,397.52</b>
WASE	▶		<b>N212,217,936.05</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT

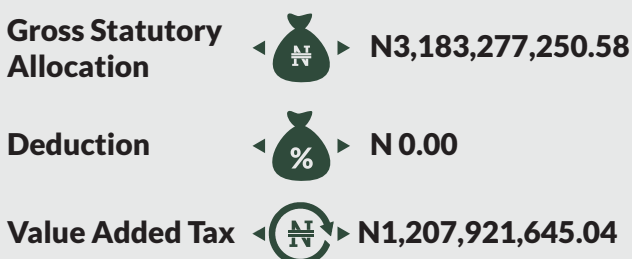
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2019 Shared in January, 2020



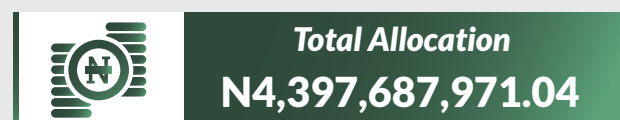
## RIVERS STATE



### LGAs



Exchange Gain Allocation =N6,489,075.42





*Total Allocation*

AHOADA	▶		N162,446,876.48
AHOADA WEST	▶		N197,660,094.50
AKUKUTORU	▶		N178,893,505.48
ANDONI	▶		N192,201,926.77
ASARITORU	▶		N182,824,771.64
BONNY	▶		N182,423,129.78
DEGEMA	▶		N196,129,499.72
ELEME	▶		N186,994,603.80
EMOHUA	▶		N181,539,929.92
ETCHE	▶		N207,951,219.31
GONAKA	▶		N189,505,234.24
IKWERRE	▶		N180,506,394.62
KHANA	▶		N213,366,876.58
OBIO/AKPOR	▶		N261,919,238.11
OBUA/ODUAL	▶		N210,708,972.08
OGBA/EGBEMA/NDONI	▶		N212,186,534.61
OGU/BOLO	▶		N146,919,866.78
OKRIKA	▶		N183,264,250.81



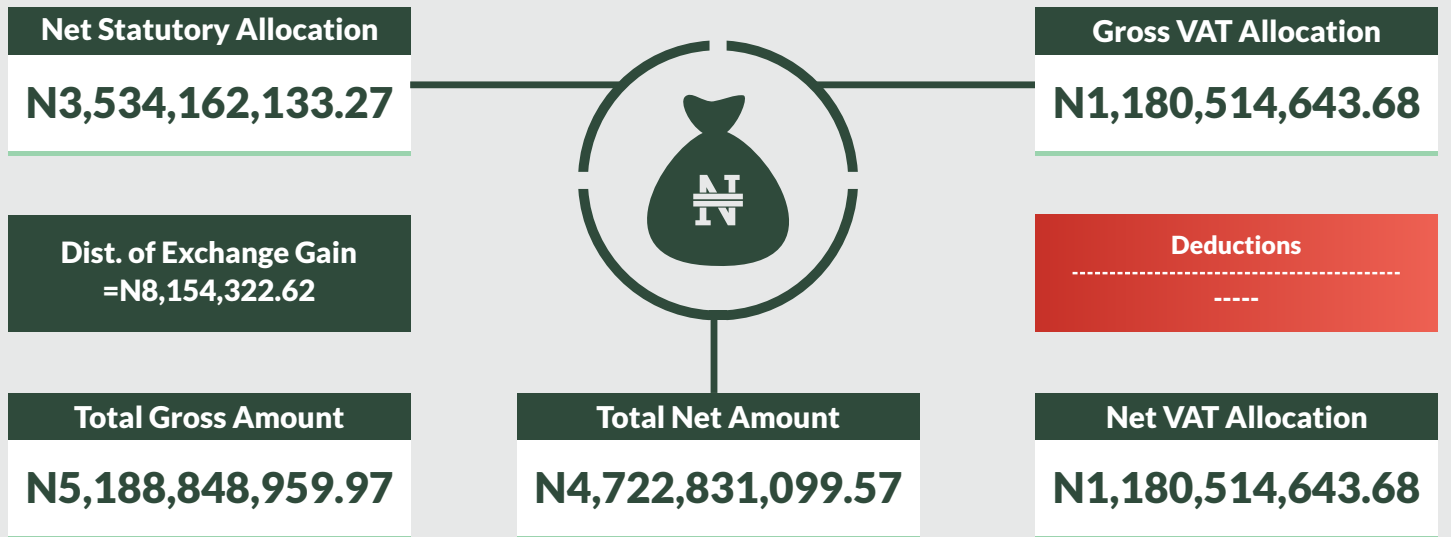
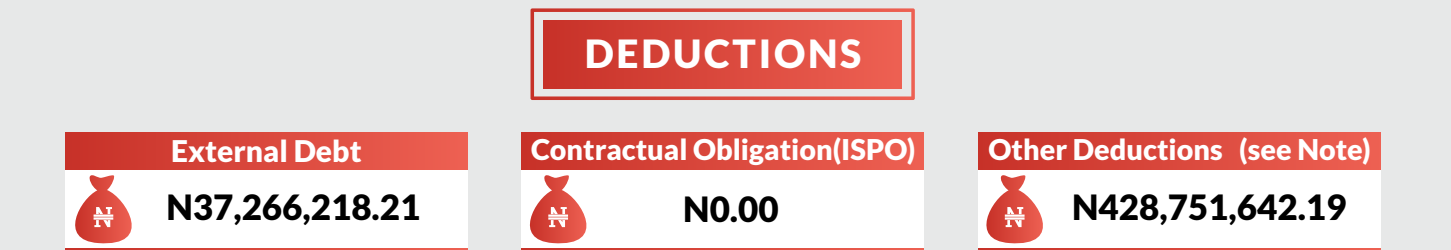
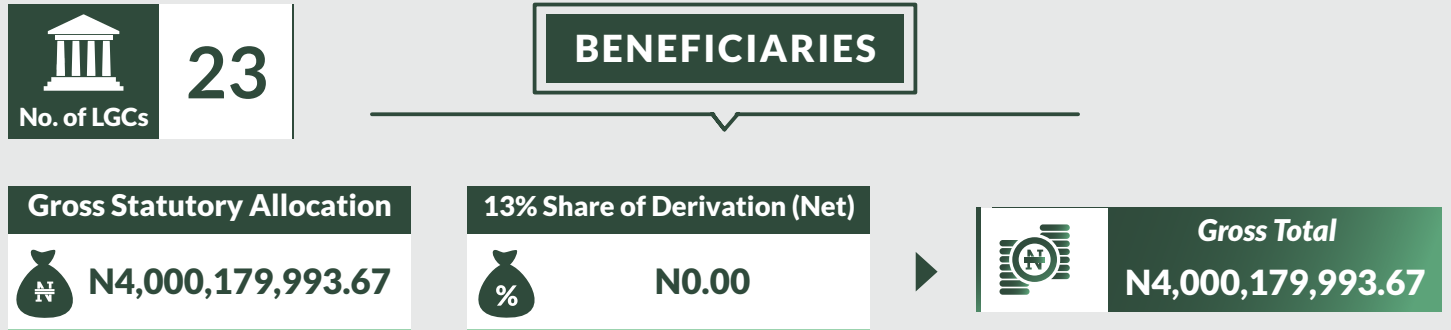
*Total Allocation*

OMUMMA	▶		<b>N146,346,458.96</b>
OPOBO/NKORO	▶		<b>N158,923,847.58</b>
OYIGBO	▶		<b>N160,301,642.11</b>
PORT HARCOURT	▶		<b>N293,253,417.84</b>
TAI	▶		<b>N171,419,679.34</b>

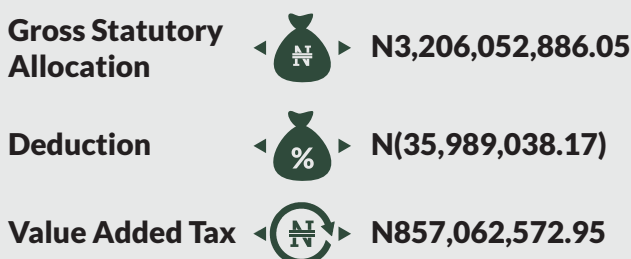
# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2019 Shared in January, 2020

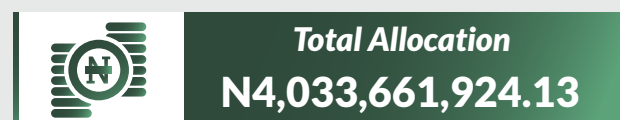
## SOKOTO STATE



### LGAs









Exchange Gain Allocation =N6,535,503.30





*Total Allocation*

<b>BINJI</b>	▶		<b>N150,715,340.88</b>
<b>BODINGA</b>	▶		<b>N172,880,214.52</b>
<b>DANGE-SHUNI</b>	▶		<b>N184,976,300.01</b>
<b>GADA</b>	▶		<b>N201,849,086.35</b>
<b>GORONYO</b>	▶		<b>N187,129,120.38</b>
<b>GUDU</b>	▶		<b>N166,125,773.58</b>
<b>GWADABAWA</b>	▶		<b>N196,284,835.13</b>
<b>ILLELA</b>	▶		<b>N167,081,309.08</b>
<b>ISA</b>	▶		<b>N184,171,028.47</b>
<b>KEBBE</b>	▶		<b>N167,917,113.92</b>
<b>KWARE</b>	▶		<b>N158,835,848.99</b>
<b>RABAH</b>	▶		<b>N183,940,888.67</b>
<b>SABON BIRNI</b>	▶		<b>N195,960,368.21</b>
<b>SHAGARI</b>	▶		<b>N176,374,737.54</b>
<b>SILAME</b>	▶		<b>N157,461,673.60</b>
<b>SOKOTO NORTH</b>	▶		<b>N181,797,707.99</b>
<b>SOKOTO SOUTH</b>	▶		<b>N177,626,053.84</b>
<b>TAMBUWAL</b>	▶		<b>N196,693,524.62</b>



*Total Allocation*

<b>TANGAZA</b>	▶		<b>N175,634,218.50</b>
<b>TURETA</b>	▶		<b>N159,061,339.58</b>
<b>WAMAKKO</b>	▶		<b>N172,004,951.24</b>
<b>WURNO</b>	▶		<b>N165,517,172.63</b>
<b>YABO</b>	▶		<b>N153,623,316.43</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT

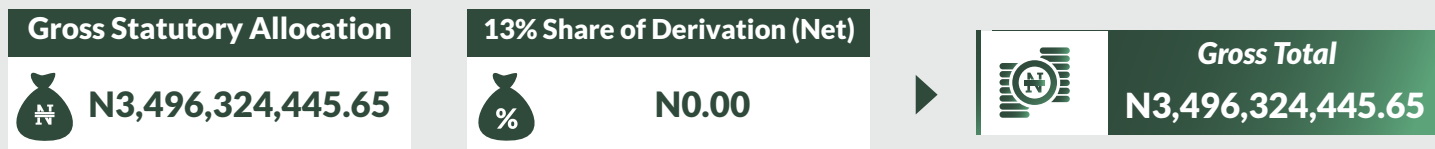
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2019 Shared in January, 2020



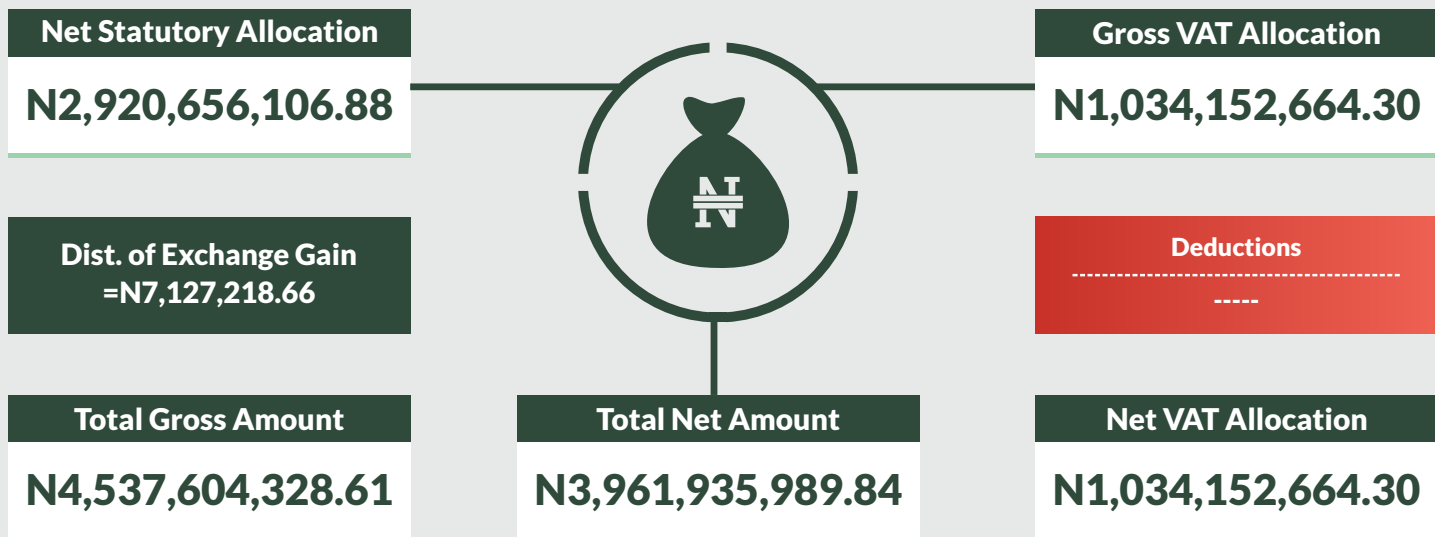
## TARABA STATE

 **16**  
No. of LGCs

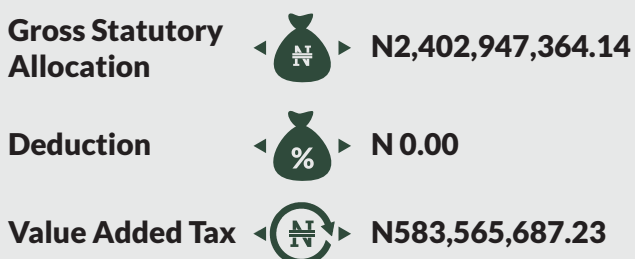
### BENEFICIARIES



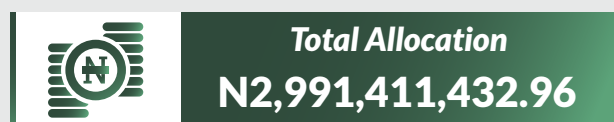
### DEDUCTIONS



### LGAs



Exchange Gain Allocation =N4,898,381.59







*Total Allocation*

ARDO KOLA	▶		<b>N152,601,455.13</b>
BALI	▶		<b>N248,207,796.50</b>
DONGA	▶		<b>N177,536,924.47</b>
GASHAKA	▶		<b>N201,344,024.00</b>
GASSOL	▶		<b>N227,523,013.53</b>
IBI	▶		<b>N158,436,833.65</b>
JALINGO	▶		<b>N158,067,003.00</b>
KARIM LAMIDU	▶		<b>N229,863,393.26</b>
KURMI	▶		<b>N166,982,434.30</b>
LAU	▶		<b>N157,056,160.44</b>
SARDAUNA	▶		<b>N228,522,383.43</b>
TAKUM	▶		<b>N182,697,459.90</b>
USSA	▶		<b>N160,207,446.46</b>
WUKARI	▶		<b>N225,150,752.14</b>
YORRO	▶		<b>N152,004,115.06</b>
ZING	▶		<b>N165,210,237.70</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2019 Shared in January, 2020



## YOBE STATE

**17**  
No. of LGCs

### BENEFICIARIES

<b>Gross Statutory Allocation</b> ₦3,604,261,682.08	<b>13% Share of Derivation (Net)</b> N0.00	<b>Gross Total</b> ₦3,604,261,682.08
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### DEDUCTIONS

<b>External Debt</b> ₦33,986,777.19	<b>Contractual Obligation (ISPO)</b> N0.00	<b>Other Deductions (see Note)</b> ₦242,539,775.00
--	---	---

<b>Net Statutory Allocation</b> ₦3,327,735,129.89		<b>Gross VAT Allocation</b> ₦1,044,253,047.44
<b>Dist. of Exchange Gain</b> =₦7,347,247.52		<b>Deductions</b> -----
<b>Total Gross Amount</b> ₦4,655,861,977.04	<b>Total Net Amount</b> ₦4,379,335,424.85	<b>Net VAT Allocation</b> ₦1,044,253,047.44

### LGAs

<b>Gross Statutory Allocation</b>	₦2,415,952,986.62
<b>Deduction</b>	N 0.00
<b>Value Added Tax</b>	₦613,122,746.29

Exchange Gain Allocation =₦4,924,893.41

**Total Allocation**  
₦3,034,000,626.32



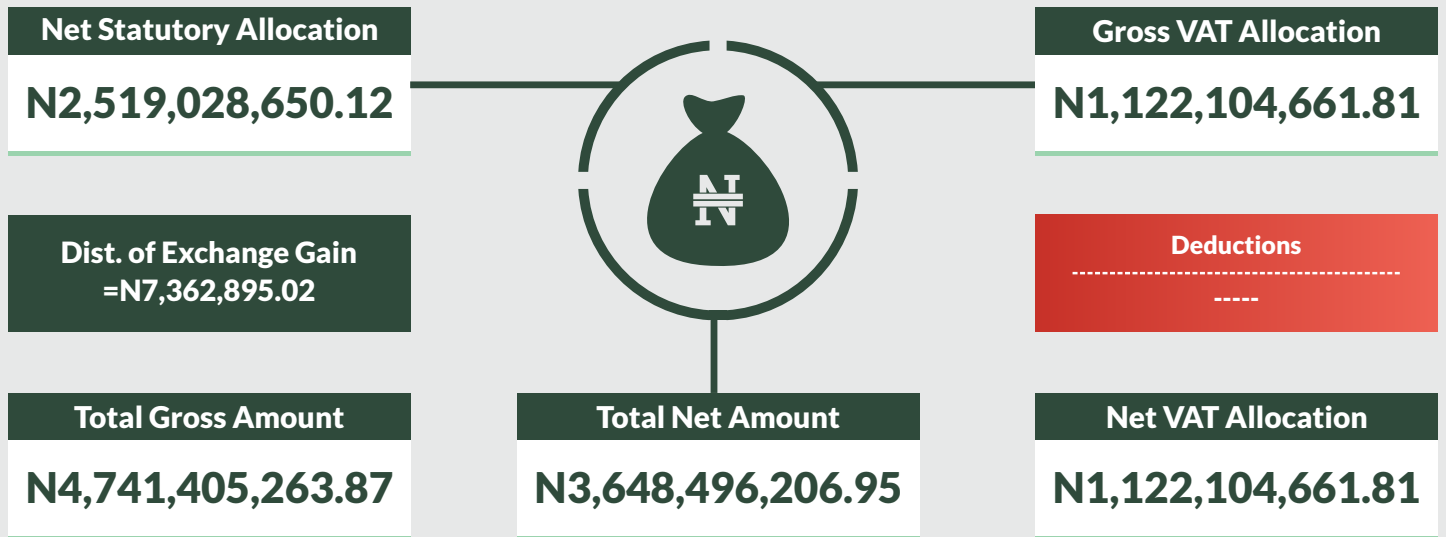
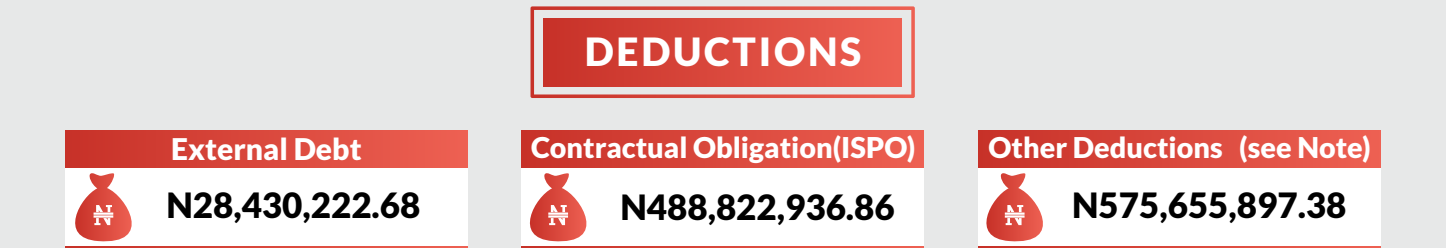
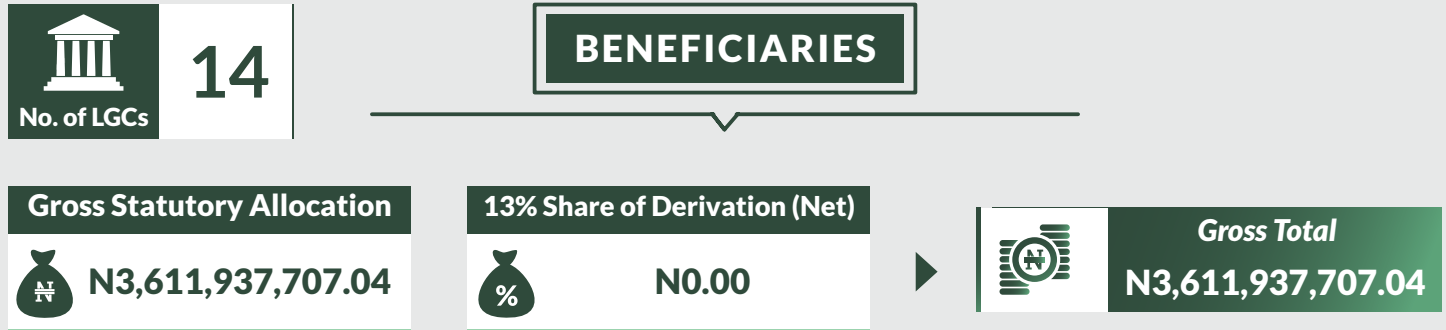
## Total Allocation

BADE	▶		N170,726,359.45
BURSARI	▶		N182,598,081.57
DAMATURU	▶		N156,707,503.27
FIKA	▶		N175,520,671.58
FUNE	▶		N244,775,435.65
GEIDAM	▶		N199,794,004.95
GUJBA	▶		N184,758,149.01
GULAMI	▶		N163,052,244.67
JAKUSKO	▶		N214,442,005.00
KARASUWA	▶		N154,272,066.15
MACHINA	▶		N145,553,710.61
NANGERE	▶		N155,986,511.74
NGURU	▶		N171,866,276.50
POTISKUM	▶		N189,810,246.44
TARMUA	▶		N168,759,183.19
YUNUSARI	▶		N178,449,364.69
YUSUFARI	▶		N176,928,811.84

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of December, 2019 Shared in January, 2020

## ZAMFARA STATE



### LGAs

Gross Statutory Allocation **N2,182,975,025.37**

Deduction **N0.00**

Value Added Tax **N600,945,914.98**

Exchange Gain Allocation =N4,449,970.41

**Total Allocation**

**N2,788,370,910.77**



*Total Allocation*

ANKA	▶		<b>N170,181,796.68</b>
BAKURA	▶		<b>N169,485,177.95</b>
BUKKUYUM	▶		<b>N194,930,223.56</b>
BUNGUDU	▶		<b>N214,577,630.40</b>
GUMMI	▶		<b>N188,315,379.84</b>
GUSAU	▶		<b>N259,995,233.65</b>
KAURA NAMODA	▶		<b>N202,523,315.30</b>
KIYAWA	▶		<b>N179,855,160.18</b>
MARADUN	▶		<b>N193,883,923.13</b>
MARU	▶		<b>N249,233,410.63</b>
SHINKAFI	▶		<b>N161,001,860.21</b>
TALATA MAFARA	▶		<b>N186,882,165.96</b>
TSAFE	▶		<b>N199,598,128.92</b>
ZURMI	▶		<b>N217,907,504.36</b>

# APPENDIX

## Federal Ministry of Finance, Abuja

### Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of December, 2019 Shared in January, 2020

S/n	Beneficiaries	Statutory	Exchange Gain Difference	VAT	Total
		₦	₦	₦	₦
1	FGN (see Table II)	271,360,669,058.67	553,165,718.72	16,015,371,888.89	287,929,206,666.28
2	State (see Table III)	137,637,757,730.59	280,573,044.88	53,384,572,962.98	191,302,903,738.45
3	LGCs (see Table IV)	106,112,941,962.96	216,310,057.05	37,369,201,074.08	143,698,453,094.09
4	13% Derivation Fund	50,149,281,725.77	129,617,333.24	-	50,278,899,059.01
5	Cost of Collection - NCS	4,753,058,226.20	-	487,470,089.51	5,240,528,315.71
6	FIRS Refund	4,000,000,000.00	-	-	4,000,000,000.00
7	Cost of Collections - FIRS	5,534,574,210.95	-	4,104,751,240.64	9,639,325,451.59
8	Cost of Collection - DPR	4,468,041,991.37	-	-	4,468,041,991.37
9	VAT Deduction to North East Development Commission	-	-	3,444,165,997.61	3,444,165,997.61
10	Transfer to Excess Non Oil Revenue	16,298,000,000.00	-	-	16,298,000,000.00
	<b>Total</b>	<b>600,314,324,906.51</b>	<b>1,179,666,153.89</b>	<b>114,805,533,253.72</b>	<b>716,299,524,314.11</b>

### Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of December, 2019 Shared in January, 2020

	1	2	3	4=2-3	5	6	7=(4+5+6+)
S/n	Beneficiaries	Gross Statutory Allocation	Less Deductions	Net Statutory Allocation	Exchange Gain Allocation	VAT	Total Net Amount
		₦	₦	₦	₦	₦	₦
1	FGN (CRF Account)	249,829,013,844.82	44,441,361,755.11	205,387,652,089.71	509,273,678.02	14,947,680,429.63	220,844,606,197.36
2	Share of Derivation & Ecology	5,151,113,687.52	-	5,151,113,687.52	10,500,488.21	-	5,161,614,175.73
3	Stabilization	2,575,556,843.76	-	2,575,556,843.76	5,250,244.10	-	2,580,807,087.86
4	Development of Natural Resources	8,653,870,995.04	-	8,653,870,995.04	17,640,820.19	-	8,671,511,815.22
5	FCT-Abuja	5,151,113,687.52	37,085,313.24	5,114,028,374.28	10,500,488.21	1,067,691,459.26	6,192,220,321.75
	<b>Total</b>	<b>271,360,669,058.67</b>	<b>44,478,447,068.35</b>	<b>226,882,221,990.32</b>	<b>553,165,718.72</b>	<b>16,015,371,888.89</b>	<b>243,450,759,597.93</b>

Source: Office of the Accountant-General of the Federation

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

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



## Federal Ministry of Finance, Budget & National Planning, Abuja.

**Summary of Distribution of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the month of December, 2019 Shared in January, 2020**

	1	2	3	4	5	6	7(3+4+5+6)	
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	Deduction	Exchange Gain Allocation	Value Added Tax	Total Net Amount	S/n
			₦	₦	₦	₦	₦	
1	ABIA	17	2,202,498,169.35	-	4,489,768.13	649,652,432.90	2,856,640,370.38	1
2	ADAMAWA	21	2,778,135,330.64	-	5,663,198.11	774,771,901.34	3,558,570,430.09	2
3	AKWA IBOM	31	3,700,313,009.54	-	7,543,047.09	1,079,843,051.01	4,787,699,107.64	3
4	ANAMBRA	21	2,793,148,668.51	-	5,693,802.63	865,974,138.85	3,664,816,609.98	4
5	BAUCHI	20	3,170,776,468.05	-	6,463,592.72	862,679,435.35	4,039,919,496.11	5
6	BAYELSA	8	1,290,622,083.48	-	2,630,918.82	340,686,424.18	1,633,939,426.49	6
7	BENUE	23	3,450,295,534.30	(139,538,498.52)	7,033,389.24	906,061,573.16	4,223,851,998.17	7
8	BORNO	27	3,745,986,979.14	-	7,636,152.97	1,004,536,005.04	4,758,159,137.15	8
9	CROSS RIVER	18	2,414,919,822.20	(38,551,266.10)	4,922,787.31	672,909,028.93	3,054,200,372.34	9
10	DELTA	25	3,094,373,399.60	-	6,307,845.91	1,010,617,090.94	4,111,298,336.44	10
11	EBONYI	13	1,786,402,049.24	(48,625,651.00)	3,641,560.79	527,289,846.99	2,268,707,806.03	11
12	EDO	18	2,367,614,476.61	-	4,826,355.89	714,777,585.54	3,087,218,418.04	12
13	EKITI	16	1,879,971,754.43	-	3,832,301.60	585,427,095.44	2,469,231,151.47	13
14	ENUGU	17	2,405,531,507.56	-	4,903,649.34	722,491,906.37	3,132,927,063.27	14
15	GOMBE	11	1,648,271,869.07	(53,983,557.43)	3,359,983.95	499,224,331.32	2,096,872,626.91	15
16	IMO	27	3,223,947,326.15	-	6,571,980.92	973,466,232.47	4,203,985,539.54	16
17	JIGAWA	27	3,387,060,211.03	-	6,904,484.73	1,035,392,784.98	4,429,357,480.74	17
18	KADUNA	23	3,809,069,928.16	-	7,764,746.87	1,250,418,919.53	5,067,253,594.55	18
19	KANO	44	6,064,365,784.74	-	12,362,142.49	1,947,181,813.94	8,023,909,741.18	19
20	KATSINA	34	4,616,904,896.11	-	9,411,509.50	1,313,498,283.31	5,939,814,688.92	20
21	KEBBI	21	2,913,762,564.03	-	5,939,672.72	771,426,808.09	3,691,129,044.84	21
22	KOGI	21	3,011,587,038.70	(367,088,189.79)	6,139,086.83	777,143,688.35	3,427,781,624.09	22
23	KWARA	16	2,131,013,278.33	-	4,344,046.97	586,492,973.62	2,721,850,298.92	23
24	LAGOS	20	3,630,172,996.45	-	7,400,067.45	4,930,518,474.33	8,568,091,538.24	24
25	NASSARAWA	13	1,901,231,133.73	(39,238,127.24)	3,875,638.61	465,669,737.49	2,331,538,382.58	25
26	NIGER	25	3,519,032,173.01	-	7,173,508.11	948,368,868.26	4,474,574,549.38	26
27	OGUN	20	2,510,464,828.68	(115,776,950.40)	5,117,554.75	858,012,684.62	3,257,818,117.65	27
28	ONDO	18	2,397,652,709.43	(47,177,126.82)	4,887,588.50	721,832,204.20	3,077,195,375.31	28
29	OSUN	30	3,247,681,215.30	(82,028,645.40)	6,620,362.19	1,002,743,928.95	4,175,016,861.04	29
30	OYO	33	4,096,696,454.95	(83,688,581.46)	8,351,070.36	1,464,555,184.60	5,485,914,128.44	30
31	PLATEAU	17	2,568,079,777.49	-	5,235,002.19	713,280,644.97	3,286,595,424.65	31
32	RIVERS	23	3,183,277,250.58	-	6,489,075.42	1,207,921,645.04	4,397,687,971.04	32
33	SOKOTO	23	3,206,052,886.05	(35,989,038.17)	6,535,503.30	857,062,572.95	4,033,661,924.13	33
34	TARABA	16	2,402,947,364.14	-	4,898,381.59	583,565,687.23	2,991,411,432.96	34
35	YOBE	17	2,415,952,986.62	-	4,924,893.41	613,122,746.29	3,034,000,626.32	35
36	ZAMFARA	14	2,182,975,025.37	-	4,449,970.41	600,945,914.98	2,788,370,910.77	36
37	FCT, ABUJA	6	964,153,012.19	-	1,965,415.24	2,529,637,428.52	3,495,755,855.95	37
	<b>Total LGCs</b>		<b>106,112,941,962.96</b>	<b>(1,051,685,632.33)</b>	<b>216,310,057.05</b>	<b>37,369,201,074.08</b>	<b>142,646,767,461.76</b>	



S/n	State	S/n	Local Government Councils	Gross Statutory Allocation	Deduction	Exchange Gain Difference	Value Added Tax	Total Allocation
				₦	₦	₦	₦	₦
1	ABIA	1	ABA NORTH	112,835,783.50	-	230,014.50	33,471,975.33	146,537,773.32
		2	ABA SOUTH	188,251,805.56	-	383,749.22	58,810,199.45	247,445,754.23
		3	AROCHUKWU	132,455,871.71	-	270,009.83	38,495,185.11	171,221,066.65
		4	BENDE	134,958,187.52	-	275,110.77	40,249,600.28	175,482,898.57
		5	IKWUANO	122,838,382.35	-	250,404.68	35,915,181.66	159,003,968.69
		6	ISIALA NGWA NORTH	126,860,297.74	-	258,603.31	37,175,909.76	164,294,810.82
		7	ISIALA NGWA SOUTH	123,088,467.76	-	250,914.48	35,656,404.42	158,995,786.66
		8	ISUIKWUATO	120,018,931.36	-	244,657.26	34,028,935.07	154,292,523.69
		9	NNEOCHI	129,483,335.60	-	263,950.35	37,992,367.56	167,739,653.51
		10	OBIOMA NGWA	131,399,385.78	-	267,856.19	39,394,858.50	171,062,100.47
		11	OHAFAIA	143,695,738.80	-	292,922.17	44,497,119.09	188,485,780.06
		12	OSISIOMA	138,353,451.89	-	282,031.98	42,453,812.09	181,089,295.96
		13	UGWUNAGBO	105,649,747.61	-	215,365.84	31,480,087.39	137,345,200.84
		14	UKWA EAST	99,824,580.75	-	203,491.30	29,577,662.22	129,605,734.28
		15	UKWA WEST	103,946,628.62	-	211,894.05	31,955,593.57	136,114,116.24
		16	UMUAHIA NORTH	154,950,902.92	-	315,865.70	42,536,146.66	197,802,915.28
		17	UMUAHIA SOUTH	133,886,669.89	-	272,926.49	35,961,394.74	170,120,991.12
	<b>ABIA TOTAL</b>			<b>2,202,498,169.35</b>	<b>-</b>	<b>4,489,768.13</b>	<b>649,652,432.90</b>	<b>2,856,640,370.38</b>
2	ADAMAWA	1	DEMSA	137,305,148.77	-	279,895.03	39,247,727.54	176,832,771.33
		2	FUFURE	167,738,476.47	-	341,933.03	41,413,094.73	209,493,504.23
		3	GANYE	142,829,360.77	-	291,156.07	37,953,120.52	181,073,637.36
		4	GIREI	125,049,163.32	-	254,911.33	35,222,624.20	160,526,698.86
		5	GOMBI	123,740,628.21	-	252,243.90	36,538,856.06	160,531,728.17
		6	GUYUK	132,296,562.69	-	269,685.08	39,050,220.68	171,616,468.44
		7	HONG	144,102,676.26	-	293,751.71	38,356,704.09	182,753,132.06
		8	JADA	150,743,420.32	-	307,288.79	38,304,404.01	189,355,113.12
		9	YOLA-NORTH	131,063,903.77	-	267,172.32	40,689,063.09	172,020,139.18
		10	LAMURDE	117,350,489.73	-	239,217.67	33,845,682.61	151,435,390.02
		11	MADAGALI	119,254,337.06	-	243,098.65	35,609,628.73	155,107,064.43
		12	MAIHA	116,757,673.16	-	238,009.22	33,718,496.52	150,714,178.91
		13	MAYO-BELWA	135,383,032.18	-	275,976.81	37,075,472.43	172,734,481.42
		14	MICHIKA	131,245,831.87	-	267,543.17	37,249,512.34	168,762,887.39
		15	MUBI NORTH	125,240,102.55	-	255,300.56	36,910,723.20	162,406,126.31
		16	MUBI SOUTH	116,676,807.67	-	237,844.38	35,137,886.87	152,052,538.92
		17	NUMAN	110,884,622.61	-	226,037.08	32,077,251.35	143,187,911.03
		18	SHELLENG	125,614,022.83	-	256,062.79	36,750,298.93	162,620,384.55
		19	SONG	158,112,619.97	-	322,310.82	40,244,552.52	198,679,483.32
		20	TOUNGO	135,467,866.92	-	276,149.75	28,979,052.68	164,723,069.34
		21	YOLA-SOUTH	131,278,583.53	-	267,609.94	40,397,528.23	171,943,721.70
	<b>ADAMAWA TOTAL</b>			<b>2,778,135,330.64</b>	<b>-</b>	<b>5,663,198.11</b>	<b>774,771,901.34</b>	<b>3,558,570,430.09</b>

3	AKWA IBOM	1	ABAK	126,058,474.77	-	256,968.80	35,845,343.06	162,160,786.64
		2	EASTERN OBOLO	98,426,265.44	-	200,640.85	29,554,357.07	128,181,263.36
		3	EKET	129,950,554.18	-	264,902.77	38,525,781.88	168,741,238.83
		4	EKPE ATAI	99,621,859.98	-	203,078.06	30,679,809.80	130,504,747.84
		5	ESSIEN UDIM	133,875,421.38	-	272,903.56	40,136,512.01	174,284,836.95
		6	ETIMEKPO	116,687,510.39	-	237,866.20	33,148,485.38	150,073,861.97
		7	ETINAN	132,343,959.66	-	269,781.70	38,263,640.78	170,877,382.13
		8	IBENO	106,040,473.05	-	216,162.33	30,742,682.01	136,999,317.39
		9	IBESIKPO ASUTAN	123,063,638.05	-	250,863.86	35,686,040.08	159,000,542.00
		10	IBIONO IBOM	133,887,540.99	-	272,928.27	39,893,993.44	174,054,462.70
		11	IKA	103,043,558.98	-	210,053.15	30,547,177.45	133,800,789.59
		12	IKONO	121,882,014.01	-	248,455.14	35,269,801.98	157,400,271.13
		13	IKOT ABASI	121,916,377.81	-	248,525.19	35,279,332.93	157,444,235.92
		14	IKOT EKPENE	125,738,607.33	-	256,316.76	36,164,669.85	162,159,593.94
		15	INI	114,874,540.04	-	234,170.48	32,650,152.98	147,758,863.50
		16	ITU	117,292,692.28	-	239,099.85	34,879,673.87	152,411,466.00
		17	MBO	109,485,756.05	-	223,185.50	33,035,876.04	142,744,817.58
		18	MKPAT ENIN	136,025,606.82	-	277,286.69	38,964,605.92	175,267,499.44
		19	NSIT IBOM	113,503,297.60	-	231,375.22	33,404,219.12	147,138,891.94
		20	NSIT UBUIUM	119,424,393.77	-	243,445.30	34,975,624.08	154,643,463.15
		21	OBAT AKARA	124,218,715.19	-	253,218.48	36,581,468.59	161,053,402.25
		22	OKOBO	106,769,236.90	-	217,647.91	33,039,480.18	140,026,364.98
		23	ONNA	111,487,853.39	-	227,266.75	34,586,537.16	146,301,657.31
		24	ORON	114,194,917.32	-	232,785.07	31,710,273.41	146,137,975.81
		25	ORUK ANAM	134,546,909.76	-	274,272.39	38,533,550.80	173,354,732.95
		26	UDUNG UKO	100,224,895.65	-	204,307.34	28,972,488.73	129,401,691.72
		27	UKANAFUN	122,976,765.44	-	250,686.77	34,879,673.87	158,107,126.08
		28	UQUO	100,260,586.96	-	204,380.10	29,807,287.60	130,272,254.66
		29	URUAN	130,755,900.95	-	266,544.46	34,180,230.47	165,202,675.87
		30	URUE OFFONG/ORUK	108,194,071.06	-	220,552.42	30,404,613.70	138,819,237.18
		31	UYO	163,540,614.34	-	333,375.73	49,499,666.76	213,373,656.84
<b>AKWA IBOM TOTAL</b>				<b>3,700,313,009.54</b>	<b>-</b>	<b>7,543,047.09</b>	<b>1,079,843,051.01</b>	<b>4,787,699,107.64</b>
4	ANAMBRA	1	AGUATA	183,946,838.44	-	374,973.59	54,934,807.08	239,256,619.12
		2	ANAMBRA EAST	120,973,910.15	-	246,603.98	37,567,578.64	158,788,092.77
		3	ANAMBRA WEST	124,447,943.09	-	253,685.75	38,695,674.40	163,397,303.24
		4	ANIOCHA	150,419,617.35	-	306,628.72	48,113,371.81	198,839,617.89
		5	AWKA NORTH	114,238,805.68	-	232,874.54	34,305,992.30	148,777,672.53
		6	AWKA SOUTH	131,514,339.24	-	268,090.52	40,428,304.55	172,210,734.32
		7	AYAMELUM	121,884,124.47	-	248,459.44	37,974,365.89	160,106,949.80
		8	DUNUKOFIA	108,979,551.82	-	222,153.61	33,006,419.58	142,208,125.01
		9	EKWUSIGWO	121,042,220.87	-	246,743.23	37,960,029.42	159,248,993.52
		10	IDEMILI NORTH	191,493,156.79	-	390,356.68	59,789,263.03	251,672,776.51
		11	IDEMILI SOUTH	133,087,975.23	-	271,298.36	41,920,738.79	175,280,012.38
		12	IHIALA	162,713,411.90	-	331,689.49	49,487,430.09	212,532,531.48
		13	NJIKOKA	119,552,826.23	-	243,707.11	37,177,850.99	156,974,384.34
		14	NNEWI NORTH	118,537,338.60	-	241,637.05	37,907,008.52	156,685,984.17
		15	NNEWI SOUTH	142,270,762.57	-	290,017.37	44,001,128.38	186,561,908.33
		16	OGBARU	135,943,739.53	-	277,119.81	43,057,724.77	179,278,584.10
		17	ONISHA NORTH	113,883,303.96	-	232,149.85	35,293,846.98	149,409,300.80
		18	ONISHA SOUTH	118,003,844.42	-	240,549.53	36,232,525.17	154,476,919.12
		19	ORUMBA NORTH	127,434,132.46	-	259,773.07	39,095,253.37	166,789,158.90
		20	ORUMBA SOUTH	128,960,119.91	-	262,883.78	40,280,054.26	169,503,057.94
		21	OYI	123,820,705.79	-	252,407.14	38,744,770.80	162,817,883.72
<b>ANAMBRA TOTAL</b>				<b>2,793,148,668.51</b>	<b>-</b>	<b>5,693,802.63</b>	<b>865,974,138.85</b>	<b>3,664,816,609.98</b>

5	BAUCHI	1	ALKALERI	208,775,096.22	-	425,585.72	50,910,964.62	260,111,646.56
		2	BAUCHI	252,117,917.16	-	513,939.58	64,076,967.42	316,708,824.17
		3	BOGORO	110,262,880.22	-	224,769.66	31,271,686.45	141,759,336.33
		4	DAMBAN	130,312,708.97	-	265,641.01	36,614,383.20	167,192,733.19
		5	DARAZO	165,307,037.99	-	336,976.57	44,677,644.87	210,321,659.42
		6	DASS	109,463,801.63	-	223,140.75	31,730,453.40	141,417,395.77
		7	GAMAWA	174,635,475.35	-	355,992.48	47,464,125.49	222,455,593.33
		8	GANJUWA	176,289,422.77	-	359,364.04	44,587,221.01	221,236,007.81
		9	GIADE	124,000,096.49	-	252,772.82	37,098,699.50	161,351,568.82
		10	I/GADAU	142,016,299.54	-	289,498.65	42,947,577.67	185,253,375.87
		11	JAMA'ARE	109,887,722.15	-	224,004.90	33,968,223.76	144,079,950.81
		12	KATAGUM	170,172,588.53	-	346,894.94	48,231,566.99	218,751,050.46
		13	KIRFI	139,958,832.82	-	285,304.53	36,349,759.25	176,593,896.60
		14	MISAU	163,427,908.71	-	333,145.98	45,629,938.70	209,390,993.39
		15	NINGI	209,429,250.30	-	426,919.21	55,537,719.02	265,393,888.54
		16	SHIRA	157,004,949.96	-	320,052.85	43,269,387.31	200,594,390.12
		17	TAFAWA BALEWA	154,426,406.90	-	314,796.52	42,146,016.98	196,887,220.40
		18	TORO	217,171,356.78	-	442,701.41	52,591,294.69	270,205,352.87
		19	WARJI	120,868,453.61	-	246,389.00	33,714,892.78	154,829,735.39
		20	ZAKI	135,248,261.94	-	275,702.08	39,860,912.25	175,384,876.27
<b>BAUCHI TOTAL</b>				<b>3,170,776,468.05</b>	<b>-</b>	<b>6,463,592.72</b>	<b>862,679,435.35</b>	<b>4,039,919,496.11</b>
6	BAYELSA	1	BRASS	153,584,444.30	-	313,080.19	40,353,579.03	194,251,103.53
		2	EKERMOR	176,315,738.35	-	359,417.68	47,178,057.80	223,853,213.84
		3	KOLOKUMA/OPOKUMA	117,338,311.16	-	239,192.85	31,723,105.85	149,300,609.86
		4	NEMBE	144,683,438.69	-	294,935.59	36,019,160.41	180,997,534.69
		5	OGGBIA	152,049,679.96	-	309,951.59	39,943,267.74	192,302,899.29
		6	SAGBAMA	149,488,438.73	-	304,730.53	40,521,531.95	190,314,701.21
		7	SOUTHERN IJAW	206,528,503.48	-	421,006.07	51,115,059.94	258,064,569.48
		8	YENAGOA	190,633,528.81	-	388,604.34	53,832,661.45	244,854,794.59
<b>BAYELSA TOTAL</b>				<b>1,290,622,083.48</b>	<b>-</b>	<b>2,630,918.82</b>	<b>340,686,424.18</b>	<b>1,633,939,426.49</b>
7	BENUE	1	ADO	151,900,318.89	(6,066,891.24)	309,647.12	39,028,490.33	185,171,565.09
		2	AGATU	134,029,047.71	(6,066,891.24)	273,216.73	33,953,941.57	162,189,314.77
		3	APA	129,779,965.97	(6,066,891.24)	264,555.02	32,451,575.92	156,429,205.67
		4	BURUKU	153,852,453.28	(6,066,891.24)	313,626.52	41,017,895.41	189,117,083.97
		5	GBOKO	199,676,530.25	(6,066,891.24)	407,038.40	53,449,374.52	247,466,051.93
		6	GUMA	163,138,227.88	(6,066,891.24)	332,555.47	40,047,020.23	197,450,912.35
		7	GWER EAST	154,751,837.85	(6,066,891.24)	315,459.91	37,808,288.77	186,808,695.29
		8	GWER WEST	132,986,379.04	(6,066,891.24)	271,091.26	34,484,310.77	161,674,889.82
		9	KATSINA ALA	167,996,096.37	(6,066,891.24)	342,458.18	42,699,587.04	204,971,250.36
		10	KONSHISHA	158,943,351.97	(6,066,891.24)	324,004.26	42,775,994.80	195,976,459.80
		11	KWANDE	181,979,530.19	(6,066,891.24)	370,963.26	44,620,113.00	220,903,715.21
		12	LOGO	139,749,560.41	(6,066,891.24)	284,877.93	38,242,067.02	172,209,614.12
		13	MAKURDI	167,872,069.19	(6,066,891.24)	342,205.35	48,520,673.29	210,668,056.59
		14	OBI	124,007,769.24	(6,066,891.24)	252,788.46	32,618,968.19	150,812,634.65
		15	OGBADIBO	130,272,785.56	(6,066,891.24)	265,559.63	35,009,874.44	159,481,328.40
		16	OHIMINI	118,824,667.60	(6,066,891.24)	242,222.77	30,426,609.99	143,426,609.11
		17	OJU	150,349,503.98	(6,066,891.24)	306,485.80	38,336,014.93	182,925,113.47
		18	OKPOKWU	140,892,763.08	(6,066,891.24)	287,208.34	38,849,484.71	173,962,564.89
		19	OTUKPO	165,011,360.05	(6,066,891.24)	336,373.83	45,658,826.10	204,939,668.73
		20	TARKA	114,365,702.22	(6,066,891.24)	233,133.22	31,068,307.06	139,600,251.26
		21	UKUM	156,374,893.64	(6,066,891.24)	318,768.49	42,075,830.58	192,702,601.46
		22	USHONGO	152,265,069.25	(6,066,891.24)	310,390.66	39,786,080.51	186,294,649.18
		23	VANDEIKYA	161,275,650.67	(6,066,891.24)	328,758.63	43,132,244.00	198,669,762.06
<b>BENUE TOTAL</b>				<b>3,450,295,534.30</b>	<b>(139,538,498.52)</b>	<b>7,033,389.24</b>	<b>906,061,573.16</b>	<b>4,223,851,998.17</b>

8	BORNO	1	ABADAN	135,439,248.58	-	276,091.41	32,914,678.10	168,630,018.09
		2	ASKIRA UBA	130,964,805.53	-	266,970.31	35,951,045.75	167,182,821.58
		3	BAMA	183,737,948.60	-	374,547.77	46,514,779.52	230,627,275.89
		4	BAYO	105,838,614.07	-	215,750.84	31,216,567.61	137,270,932.52
		5	BIU	146,489,240.57	-	298,616.69	38,993,019.83	185,780,877.09
		6	CHIBOK	105,530,178.78	-	215,122.10	30,185,543.34	135,930,844.22
		7	DAMBOA	176,902,817.54	-	360,614.43	43,438,205.69	220,701,637.66
		8	DIKWA	117,068,187.45	-	238,642.20	33,373,525.14	150,680,354.79
		9	GUBIO	139,036,224.36	-	283,423.80	37,127,356.89	176,447,005.05
		10	GUZAMALA	118,509,201.85	-	241,579.70	32,551,701.17	151,302,482.72
		11	GWOZA	170,747,769.99	-	348,067.44	47,021,441.48	218,117,278.91
		12	HAWUL	120,926,297.51	-	246,506.92	34,527,250.34	155,700,054.76
		13	JERE	139,520,781.32	-	284,411.57	41,806,811.83	181,612,004.72
		14	KAGA	123,329,101.23	-	251,405.01	32,100,542.96	155,681,049.20
		15	KALA BALGE	113,497,249.81	-	231,362.89	29,760,415.03	143,489,027.73
		16	KONDUGA	166,305,238.64	-	339,011.39	37,430,585.18	204,074,835.21
		17	KUKAWA	171,394,454.06	-	349,385.70	41,218,936.58	212,962,776.34
		18	KWAYA KUSAR	95,432,515.93	-	194,538.13	29,416,259.73	125,043,313.78
		19	MAFA	128,566,161.48	-	262,080.70	33,182,025.18	162,010,267.36
		20	MAGUMERI	152,144,119.92	-	310,144.10	36,122,442.62	188,576,706.64
		21	MAIDUGURI METRO	221,558,194.43	-	451,643.93	66,658,396.98	288,668,235.35
		22	MARTE	138,354,029.90	-	282,033.16	35,252,563.45	173,888,626.50
		23	MOBBAR	128,837,939.81	-	262,634.71	34,234,113.63	163,334,688.16
		24	MONGUNO	125,758,044.84	-	256,356.38	33,689,247.79	159,703,649.01
		25	NGALA	143,825,551.97	-	293,186.79	43,878,551.48	187,997,290.24
		26	NGANZAI	125,020,222.09	-	254,852.34	32,884,163.05	158,159,237.47
		27	SHANI	121,252,838.89	-	247,172.57	33,085,834.69	154,585,846.15
<b>BORNO TOTAL</b>				<b>3,745,986,979.14</b>	<b>-</b>	<b>7,636,152.97</b>	<b>1,004,536,005.04</b>	<b>4,758,159,137.15</b>
9	CROSS RIVER	1	ABI	128,544,113.46	(2,017,457.56)	262,035.75	36,126,702.08	162,915,393.73
		2	AKAMKPA	161,578,391.19	(2,544,453.37)	329,375.76	36,633,123.77	195,996,437.35
		3	AKPABUYO	154,678,100.29	(2,434,582.26)	315,309.59	46,265,788.09	198,824,615.71
		4	BAKASSI	99,801,018.84	(1,558,697.37)	203,443.27	27,123,000.20	125,568,764.94
		5	BEKWARA	119,219,462.04	(1,868,649.67)	243,027.55	33,004,716.09	150,598,556.01
		6	BIASE	137,153,148.11	(2,154,700.07)	279,585.17	38,079,425.02	173,357,458.24
		7	BOKI	157,238,852.17	(2,475,446.61)	320,529.66	39,437,625.09	194,521,560.30
		8	CALABAR MUNICIPAL	124,557,376.27	(1,953,847.98)	253,908.83	38,897,084.21	161,754,521.33
		9	CALABAR SOUTH	132,762,810.13	(2,084,922.28)	270,635.52	39,877,250.05	170,825,773.42
		10	ETUNG	103,958,454.28	(1,625,005.68)	211,918.16	30,952,278.60	133,497,645.36
		11	IKOM	141,849,845.00	(2,231,802.60)	289,159.34	37,534,799.45	177,442,001.19
		12	OBANLIKU	122,413,553.56	(2,540,598.25)	249,538.67	33,365,290.25	153,487,784.23
		13	OBUBRA	134,918,232.55	(2,119,233.01)	275,029.32	38,340,605.02	171,414,633.88
		14	OBUDU	127,732,004.29	(2,004,350.13)	260,380.28	37,352,429.98	163,340,464.42
		15	ODUKPANI	144,885,798.75	(2,278,449.64)	295,348.10	39,942,444.94	182,845,142.14
		16	OGAJA	136,167,795.77	(2,139,279.57)	277,576.54	38,297,115.07	172,603,207.81
		17	YAKURR	136,704,600.08	(2,147,660.84)	278,670.81	40,263,293.47	175,098,903.53
		18	YALA	150,756,265.41	(2,372,129.21)	307,314.98	41,416,057.56	190,107,508.74
<b>CROSS RIVER TOTAL</b>				<b>2,414,919,822.20</b>	<b>(38,551,266.10)</b>	<b>4,922,787.31</b>	<b>672,909,028.93</b>	<b>3,054,200,372.34</b>

10	DELTA	1	ANIOCHA NORTH	105,568,761.32	-	215,200.75	35,681,264.03	141,465,226.09
		2	ANIOCHA SOUTH	115,065,761.18	-	234,560.28	38,556,006.03	153,856,327.48
		3	BOMADI	98,362,263.90	-	200,510.39	34,234,241.94	132,797,016.22
		4	BURUTU	141,364,359.05	-	288,169.68	44,087,319.43	185,739,848.16
		5	ETHIOPE EAST	128,619,600.36	-	262,189.63	43,376,583.06	172,258,373.05
		6	ETHIOPE WEST	131,750,294.81	-	268,571.52	43,600,840.65	175,619,706.97
		7	IKA NORTH EAST	139,679,623.53	-	284,735.37	42,004,206.72	181,968,565.61
		8	IKA SOUTH	131,370,729.41	-	267,797.78	40,317,229.01	171,955,756.20
		9	ISOKO NORTH	123,610,175.19	-	251,977.97	38,840,412.70	162,702,565.87
		10	ISOKO SOUTH	138,223,765.10	-	281,767.61	45,532,659.59	184,038,192.31
		11	NDOKWA EAST	116,150,564.77	-	236,771.64	35,557,922.35	151,945,258.77
		12	NDOKWA WEST	119,791,741.51	-	244,194.14	39,254,488.32	159,290,423.97
		13	OKPE	109,726,650.00	-	223,676.56	37,709,033.17	147,659,359.73
		14	OSHIMILI NORTH	107,462,446.07	-	219,061.01	36,530,639.64	144,212,146.72
		15	OSHIMILI SOUTH	116,609,148.81	-	237,706.46	39,276,753.90	156,123,609.16
		16	PATANI	96,300,801.76	-	196,308.12	32,717,539.82	129,214,649.69
		17	SAPELE	121,298,304.60	-	247,265.25	41,061,604.02	162,607,173.88
		18	UDU	127,532,604.89	-	259,973.80	38,776,819.66	166,569,398.35
		19	UGHELLI NORTH	166,553,869.97	-	339,518.22	53,006,524.26	219,899,912.45
		20	UGHELLI SOUTH	132,029,826.38	-	269,141.34	44,400,479.14	176,699,446.86
		21	UKWUANI	104,711,377.13	-	213,452.98	36,937,026.43	141,861,856.54
		22	UVWIE	123,034,473.87	-	250,804.41	42,630,125.66	165,915,403.95
		23	WARRI SOUTH	152,896,473.90	-	311,677.77	51,596,024.12	204,804,175.79
		24	WARRI NORTH	125,824,838.20	-	256,492.54	38,291,382.07	164,372,712.82
		25	WARRI SOUTH-WEST	120,834,943.88	-	246,320.69	36,639,965.21	157,721,229.79
		<b>DELTA TOTAL</b>		<b>3,094,373,399.60</b>	<b>-</b>	<b>6,307,845.91</b>	<b>1,010,617,090.94</b>	<b>4,111,298,336.44</b>
11	EBONYI	1	ABAKALIKI	137,216,171.32	(3,738,440.98)	279,713.65	39,321,783.58	173,079,227.56
		2	AFIKPO NORTH	128,845,769.26	(3,654,736.96)	262,650.67	39,713,273.25	165,166,956.22
		3	AFIKPO SOUTH	129,954,952.67	(3,665,828.80)	264,911.73	39,750,195.66	166,304,231.27
		4	EBONYI	125,312,887.31	(3,619,408.14)	255,448.93	37,328,614.17	159,277,542.27
		5	EZZA NORTH	124,906,240.09	(3,615,341.67)	254,619.99	38,832,902.03	160,378,420.44
		6	EZZA SOUTH	129,826,543.68	(3,664,544.71)	264,649.97	37,838,640.00	164,265,288.94
		7	IKWO	151,692,426.13	(3,883,203.53)	309,223.33	44,358,048.36	192,476,494.29
		8	ISHIELU	134,365,109.58	(3,709,930.37)	273,901.79	39,267,721.48	170,196,802.48
		9	IVO	121,568,232.65	(3,581,961.60)	247,815.50	36,854,629.74	155,088,716.29
		10	IZZI	168,857,749.26	(4,054,856.76)	344,214.65	45,917,279.33	211,064,386.48
		11	OHAOZARA	130,997,320.40	(3,676,252.47)	267,036.59	39,073,738.66	166,661,843.17
		12	OHAIKWU	144,545,480.47	(3,811,734.07)	294,654.36	42,895,007.87	183,923,408.62
		13	ONICHA	158,313,166.43	(3,949,410.93)	322,719.64	46,138,012.87	200,824,488.00
		<b>EBONYI TOTAL</b>		<b>1,786,402,049.24</b>	<b>(48,625,651.00)</b>	<b>3,641,560.79</b>	<b>527,289,846.99</b>	<b>2,268,707,806.03</b>

EDO	EDO	1	AKOKO EDO	164,362,712.42	-	335,051.57	46,382,632.59	211,080,396.58
		2	EGOR	156,108,811.73	-	318,226.08	52,612,908.85	209,039,946.66
		3	ESAN CENTRAL	103,300,060.00	-	210,576.03	33,824,207.67	137,334,843.70
		4	ESAN NORTH EAST	106,350,455.34	-	216,794.23	34,948,378.92	141,515,628.49
		5	ESAN SOUTH EAST	127,338,175.70	-	259,577.46	38,822,829.21	166,420,582.38
		6	ESAN WEST	108,232,845.81	-	220,631.46	35,468,656.53	143,922,133.79
		7	ETSAKO CENTRAL	108,332,396.53	-	220,834.39	32,964,420.10	141,517,651.02
		8	ETSAKO EAST	125,674,611.42	-	256,186.30	37,082,830.61	163,013,628.33
		9	ETSAKO WEST	138,320,335.33	-	281,964.47	41,216,618.78	179,818,918.58
		10	IGUEBEN	100,648,341.69	-	205,170.53	30,967,246.09	131,820,758.31
		11	IKPOBA OKHA	172,701,329.71	-	352,049.75	55,112,339.76	228,165,719.21
		12	OREDO	177,737,143.90	-	362,315.20	55,397,867.72	233,497,326.82
		13	ORHIONWON	139,311,665.46	-	283,985.29	40,023,888.78	179,619,539.52
		14	OVIA NORTH EAST	132,858,082.02	-	270,829.73	37,711,793.05	170,840,704.79
		15	OVIA SOUTH WEST	145,003,664.93	-	295,588.37	36,230,651.77	181,529,905.07
		16	OWAN EAST	127,198,336.30	-	259,292.40	37,754,722.36	165,212,351.06
		17	OWAN WEST	104,319,907.67	-	212,654.98	33,189,718.88	137,722,281.52
		18	UHUNMWODE	129,815,600.65	-	264,627.66	35,065,873.88	165,146,102.20
<b>EDO TOTAL</b>				<b>2,367,614,476.61</b>	<b>-</b>	<b>4,826,355.89</b>	<b>714,777,585.54</b>	<b>3,087,218,418.04</b>
13	EKITI	1	ADO EKITI	152,536,093.00	-	310,943.14	49,372,496.69	202,219,532.83
		2	AIYEKIRE	116,069,659.38	-	236,606.72	36,523,498.01	152,829,764.10
		3	EFON	110,670,788.21	-	225,601.18	31,617,703.09	142,514,092.47
		4	EKITI EAST	114,273,597.00	-	232,945.46	35,703,516.15	150,210,058.61
		5	EKITI SOUTH WEST	121,038,007.82	-	246,734.64	37,891,789.66	159,176,532.12
		6	EKITI WEST	123,387,145.49	-	251,523.33	39,062,334.18	162,701,003.00
		7	EMURE	101,671,774.06	-	207,256.79	32,173,781.81	134,052,812.66
		8	IDO-OSI	125,251,492.29	-	255,323.78	37,398,182.69	162,904,998.76
		9	IJERO	134,014,118.25	-	273,186.30	42,387,193.19	176,674,497.74
		10	IKERE	117,023,754.93	-	238,551.63	36,456,380.91	153,718,687.47
		11	IKOLE	125,410,248.55	-	255,647.40	38,144,800.27	163,810,696.23
		12	ILEJEMEJI	88,007,931.98	-	179,403.19	28,140,829.46	116,328,164.63
		13	IREPODUN/IFELODUN	111,544,115.06	-	227,381.44	34,998,226.04	146,769,722.54
		14	ISE/ORUN	108,848,890.21	-	221,887.26	33,765,209.77	142,835,987.24
		15	MOBA	116,741,903.01	-	237,977.08	36,387,581.89	153,367,461.98
		16	OYE	113,482,235.21	-	231,332.28	35,403,571.63	149,117,139.12
<b>EKITI TOTAL</b>				<b>1,879,971,754.43</b>	<b>-</b>	<b>3,832,301.60</b>	<b>585,427,095.44</b>	<b>2,469,231,151.47</b>
14	ENUGU	1	AGWU	142,156,042.12	-	289,783.52	43,022,383.30	185,468,208.93
		2	ANINRI	119,776,681.83	-	244,163.44	37,863,577.76	157,884,423.03
		3	ENUGU EAST	162,130,433.89	-	330,501.09	49,506,230.81	211,967,165.79
		4	ENUGU NORTH	152,408,563.59	-	310,683.17	46,764,121.15	199,483,367.91
		5	ENUGU SOUTH	147,361,529.21	-	300,394.85	43,069,557.48	190,731,481.54
		6	EZEAGU	141,683,436.09	-	288,820.12	40,746,489.15	182,718,745.36
		7	IGBO ETITI	143,055,769.86	-	291,617.60	43,912,525.74	187,259,913.20
		8	IGBO EZE NORTH	154,831,731.41	-	315,622.77	47,931,782.36	203,079,136.54
		9	IGBO EZE SOUTH	140,885,471.54	-	287,193.47	38,953,229.36	180,125,894.37
		10	ISI UZO	131,751,515.49	-	268,574.01	39,040,289.36	171,060,378.86
		11	NKANU EAST	137,934,980.41	-	281,178.93	39,069,042.39	177,285,201.73
		12	NKANU WEST	133,925,196.30	-	273,005.03	38,902,531.13	173,100,732.46
		13	NSUKKA	173,450,649.01	-	353,577.23	51,952,560.72	225,756,786.96
		14	OJI RIVER	119,011,542.78	-	242,603.71	37,292,041.28	156,546,187.78
		15	UDENU	131,726,531.54	-	268,523.08	41,447,133.93	173,442,188.54
		16	UDI	149,573,720.16	-	304,904.37	45,895,123.00	195,773,747.53
		17	UZO UWANI	123,867,712.34	-	252,502.96	37,123,287.45	161,243,502.75
<b>ENUGU TOTAL</b>				<b>2,405,531,507.56</b>	<b>-</b>	<b>4,903,649.34</b>	<b>722,491,906.37</b>	<b>3,132,927,063.27</b>

15	GOMBE	1	AKKO	197,633,116.36	(4,907,596.13)	402,872.92	55,304,545.07	248,432,938.22
		2	BALANGA	143,527,591.12	(4,907,596.13)	292,579.41	45,268,697.65	184,181,272.04
		3	BILLIRI	144,457,367.05	(4,907,596.13)	294,474.74	44,435,340.43	184,279,586.09
		4	DUKKU	157,405,794.24	(4,907,596.13)	320,869.97	44,839,484.64	197,658,552.72
		5	FUNAKAYE	153,098,677.13	(4,907,596.13)	312,089.96	47,153,903.04	195,657,074.00
		6	GOMBE	166,705,011.42	(4,907,596.13)	339,826.32	49,709,878.90	211,847,120.51
		7	KALTUNGO	130,712,133.70	(4,907,596.13)	266,455.24	40,243,405.47	166,314,398.28
		8	KWAMI	140,212,840.76	(4,907,596.13)	285,822.32	43,887,030.63	179,478,097.58
		9	NAFADA	127,829,597.29	(4,907,596.13)	260,579.22	39,312,736.48	162,495,316.86
		10	SHOMGOM	121,230,190.61	(4,907,596.13)	247,126.40	40,380,763.24	156,950,484.12
		11	YAMALTU/DEBA	165,459,549.39	(4,907,596.13)	337,287.46	48,688,545.77	209,577,786.49
<b>GOMBE TOTAL</b>				<b>1,648,271,869.07</b>	<b>(53,983,557.43)</b>	<b>3,359,983.95</b>	<b>499,224,331.32</b>	<b>2,096,872,626.91</b>
16	IMO	1	ABOH MBAISE	129,339,096.90	-	263,656.32	40,052,096.87	169,654,850.09
		2	AHIAZU MBAISE	121,714,609.70	-	248,113.88	38,069,819.98	160,032,543.56
		3	EHIME MBANO	111,817,943.39	-	227,939.64	34,868,462.82	146,914,345.85
		4	EZINIHITE MBAISE	118,927,008.58	-	242,431.39	37,644,611.57	156,814,051.55
		5	IDEATO NORTH	127,526,181.65	-	259,960.71	37,068,990.40	164,855,132.75
		6	IDEATO SOUTH	127,953,199.65	-	260,831.18	37,186,965.91	165,400,996.74
		7	IHITE UBOMA	114,524,862.21	-	233,457.66	34,052,565.66	148,810,885.53
		8	IKEDURU	121,305,548.27	-	247,280.02	36,340,954.16	157,893,782.44
		9	ISIALA MBANO	136,478,552.67	-	278,210.02	40,299,100.59	177,055,863.27
		10	ISU	120,627,939.56	-	245,898.72	37,554,508.08	158,428,346.35
		11	MBAITOLI	148,789,500.75	-	303,305.75	43,408,191.77	192,500,998.26
		12	NGOR/OKPALA	126,366,236.01	-	257,596.17	37,191,210.79	163,815,042.97
		13	NJABA	114,155,985.81	-	232,705.71	36,004,087.22	150,392,778.75
		14	NKWANGELE	111,092,368.19	-	226,460.56	34,671,516.60	145,990,345.35
		15	NKWERRE	98,965,690.13	-	201,740.46	30,801,471.37	129,968,901.97
		16	OBOWO	107,277,515.57	-	218,684.03	33,841,923.71	141,338,123.31
		17	OGUTA	125,939,955.20	-	256,727.20	35,835,733.85	162,032,416.26
		18	OHAJI/EGBEMA	136,315,182.07	-	277,876.99	39,001,770.44	175,594,829.50
		19	OKIGWE	119,432,046.17	-	243,460.90	34,973,062.96	154,648,570.04
		20	ONUIMO	106,102,863.17	-	216,289.51	32,330,828.03	138,649,980.71
		21	ORLU	116,698,569.70	-	237,888.74	35,812,427.08	152,748,885.52
		22	ORSU	113,522,397.77	-	231,414.15	33,993,217.49	147,747,029.41
		23	ORU	109,805,453.91	-	223,837.20	33,337,984.87	143,367,275.98
		24	ORU WEST	113,592,296.32	-	231,556.64	33,792,106.49	147,615,959.45
		25	OWERRI MUNICIPAL	114,632,560.63	-	233,677.21	34,570,680.78	149,436,918.61
		26	OWERRI NORTH	121,949,558.87	-	248,592.83	38,429,673.31	160,627,825.01
		27	OWERRI WEST	109,094,203.30	-	222,387.33	32,332,269.68	141,648,860.31
<b>IMO TOTAL</b>				<b>3,223,947,326.15</b>	<b>-</b>	<b>6,571,980.92</b>	<b>973,466,232.47</b>	<b>4,203,985,539.54</b>

17	JIGAWA	1	AUYO	113,924,695.72	-	232,234.23	36,020,401.60	150,177,331.55
		2	BABURA	134,740,017.46	-	274,666.03	42,115,402.47	177,130,085.96
		3	BIRNIN KUDU	167,216,036.31	-	340,868.04	50,546,847.04	218,103,751.38
		4	BIRNIWA	126,479,384.19	-	257,826.82	36,847,591.73	163,584,802.74
		5	GAGARAWA	108,530,344.90	-	221,237.91	31,887,093.98	140,638,676.78
		6	BUJI	106,465,386.25	-	217,028.51	33,246,815.79	139,929,230.55
		7	DUTSE	149,448,173.52	-	304,648.45	45,162,262.17	194,915,084.14
		8	GARKI	125,427,219.68	-	255,682.00	37,640,822.85	163,323,724.53
		9	GUMEL	109,865,920.54	-	223,960.46	34,030,916.43	144,120,797.43
		10	GURI	116,067,364.82	-	236,602.04	34,660,199.24	150,964,166.09
		11	GWARAM	161,456,438.97	-	329,127.16	47,279,814.44	209,065,380.57
		12	GWIIWA	119,375,005.28	-	243,344.63	35,420,993.10	155,039,343.01
		13	HADEJIA	100,771,962.89	-	205,422.53	33,908,135.40	134,885,520.82
		14	JAHUN	138,507,847.31	-	282,346.71	43,796,773.74	182,586,967.76
		15	KAFIN HAUSA	155,785,869.76	-	317,567.77	47,157,754.24	203,261,191.77
		16	KAUGAMA	114,176,041.33	-	232,746.60	35,696,429.48	150,105,217.40
		17	KAZAURE	120,819,895.07	-	246,290.02	38,382,554.83	159,448,739.92
		18	KIRI-KASAMMA	126,013,038.42	-	256,876.18	40,787,637.37	167,057,551.97
		19	KIYAWA	130,189,941.11	-	265,390.75	39,297,125.33	169,752,457.19
		20	MAIGATARI	131,315,652.57	-	267,685.50	39,841,911.08	171,425,249.15
		21	MALAM MADORI	123,016,436.23	-	250,767.64	38,376,067.38	161,643,271.24
		22	MIGA	112,837,947.89	-	230,018.91	35,733,912.53	148,801,879.33
		23	RINGIM	138,476,816.96	-	282,283.46	40,827,763.46	179,586,863.88
		24	RONI	102,404,777.18	-	208,751.00	31,680,857.09	134,294,385.27
		25	SULE TAKARKAR	128,530,223.87	-	262,007.44	35,928,135.62	164,720,366.93
		26	TAURA	116,897,587.19	-	238,294.44	36,000,859.15	153,136,740.78
		27	YANKWASHI	108,320,185.60	-	220,809.50	33,117,707.49	141,658,702.59
	<b>JIGAWA TOTAL</b>	<b>3,387,060,211.03</b>	<b>-</b>	<b>6,904,484.73</b>	<b>1,035,392,784.98</b>	<b>4,429,357,480.74</b>		
18	KADUNA	1	BIRNIN GWARI	202,806,616.33	-	413,419.04	53,452,945.96	256,672,981.33
		2	CHIKUN	206,219,109.31	-	420,375.37	62,734,567.06	269,374,051.74
		3	GIWA	170,662,781.19	-	347,894.19	56,181,199.70	227,191,875.08
		4	GWAGWADA	131,407,900.00	-	267,873.55	42,120,329.03	173,796,102.58
		5	IGABI	216,028,655.38	-	440,372.02	67,698,588.86	284,167,616.26
		6	IKARA	144,719,712.24	-	295,009.53	48,772,610.01	193,787,331.78
		7	JABA	126,195,304.43	-	257,247.73	45,685,143.67	172,137,695.82
		8	JEMAA	168,146,969.01	-	342,765.73	55,565,132.07	224,054,866.81
		9	KACHIA	185,483,597.84	-	378,106.26	52,805,081.81	238,666,785.91
		10	KADUNA NORTH	175,226,520.48	-	357,197.32	61,889,115.96	237,472,833.76
		11	KADUNA SOUTH	187,081,720.94	-	381,364.02	65,468,907.80	252,931,992.75
		12	KAGARKO	161,671,171.24	-	329,564.89	52,538,295.37	214,539,031.50
		13	KAURA	140,066,680.45	-	285,524.38	51,067,485.96	191,419,690.78
		14	KAURU	144,222,706.66	-	293,996.39	46,856,969.65	191,373,672.71
		15	KUBAU	166,951,901.49	-	340,329.60	55,830,236.58	223,122,467.67
		16	KUDAN	129,493,496.65	-	263,971.06	44,372,836.32	174,130,304.02
		17	LERE	180,180,234.79	-	367,295.41	59,764,035.04	240,311,565.23
		18	MAKARFI	121,191,769.83	-	247,048.08	44,954,864.85	166,393,682.76
		19	SABON GARI	159,912,385.72	-	325,979.63	56,216,760.55	216,455,125.89
		20	SANGA	134,074,872.32	-	273,310.14	45,201,067.64	179,549,250.11
		21	SOBA	170,896,552.08	-	348,370.73	56,729,269.23	227,974,192.04
		22	ZANGON KATAF	191,198,788.07	-	389,756.61	58,579,394.33	250,167,939.01
		23	ZARIA	195,230,481.72	-	397,975.17	65,934,082.11	261,562,539.00
	<b>KADUNA TOTAL</b>	<b>3,809,069,928.16</b>	<b>-</b>	<b>7,764,746.87</b>	<b>1,250,418,919.53</b>	<b>5,067,253,594.55</b>		



19	KANO	1	AJINGI	125,283,328.28	-	255,388.68	41,120,252.48	166,658,969.44
		2	ALBASU	128,323,053.23	-	261,585.12	42,403,005.88	170,987,644.24
		3	BAGWAI	117,005,342.91	-	238,514.10	40,216,013.85	157,459,870.86
		4	BEBEJI	126,934,621.16	-	258,754.82	42,299,366.84	169,492,742.82
		5	BICHI	153,848,939.43	-	313,619.36	49,366,684.54	203,529,243.33
		6	BUNKURE	122,572,206.85	-	249,862.09	40,860,273.86	163,682,342.80
		7	DALA	197,844,873.98	-	403,304.58	60,713,958.31	258,962,136.87
		8	DANBATTA	134,794,835.95	-	274,777.78	43,829,844.79	178,899,458.52
		9	DAWAKIN KUDU	144,899,216.28	-	295,375.45	45,225,127.44	190,419,719.17
		10	DAWAKIN TOFA	145,914,049.34	-	297,444.17	47,026,076.06	193,237,569.57
		11	DOGUWA	135,242,157.59	-	275,689.64	39,281,660.63	174,799,507.86
		12	FAGGE	132,494,565.86	-	270,088.71	43,097,803.95	175,862,458.52
		13	GABASAWA	138,438,088.81	-	282,204.51	44,077,088.78	182,797,382.10
		14	GARKO	123,487,396.44	-	251,727.69	40,188,221.93	163,927,346.06
		15	GARUN MALLAM	122,843,009.33	-	250,414.11	36,503,509.57	159,596,933.02
		16	GAYA	132,765,145.30	-	270,640.28	43,273,045.23	176,308,830.81
		17	GEZAWA	151,608,592.32	-	309,052.44	49,764,741.76	201,682,386.52
		18	GWALE	182,274,715.55	-	371,564.99	56,171,300.50	238,817,581.04
		19	GWARZO	125,318,369.69	-	255,460.11	41,909,158.64	167,482,988.43
		20	KABO	120,752,595.60	-	246,152.83	39,493,664.14	160,492,412.57
		21	KANO MUNICIPAL	175,937,779.52	-	358,647.22	56,448,899.35	232,745,326.09
		22	KARAYE	117,093,427.81	-	238,693.66	38,498,841.46	155,830,962.93
		23	KIBIYA	118,171,254.83	-	240,890.79	38,124,731.75	156,536,877.38
		24	KIRU	152,455,137.27	-	310,778.11	48,380,111.34	201,146,026.72
		25	KUMBOTSO	155,775,345.41	-	317,546.32	50,878,821.42	206,971,713.14
				3,482,078,048.74	-	7,098,177.54	1,119,152,204.52	4,608,328,430.80

19	KANO	26	KUNCHI	119,451,623.19	-	243,500.81	36,064,925.81	155,760,049.81
		27	KURA	116,982,999.83	-	238,468.55	38,754,655.30	155,976,123.68
		28	MADOBİ	117,088,895.47	-	238,684.42	38,115,681.36	155,443,261.25
		29	MAKODA	138,769,772.19	-	282,880.64	44,985,652.38	184,038,305.22
		30	MINJIBIR	139,855,365.03	-	285,093.61	44,296,460.75	184,436,919.40
		31	NASSARAWA	241,806,219.78	-	492,919.30	74,961,683.60	317,260,822.68
		32	RANO	121,115,396.36	-	246,892.39	38,821,772.39	160,184,061.14
		33	RIMIN GADO	119,864,401.27	-	244,342.25	35,566,112.86	155,674,856.38
		34	ROGO	143,480,724.12	-	292,483.87	45,413,583.91	189,186,791.89
		35	SHANONO	118,385,426.92	-	241,327.38	38,434,767.87	157,061,522.17
		36	SUMAILA	149,838,399.17	-	305,443.92	47,489,488.35	197,633,331.43
		37	TAKAI	131,582,135.38	-	268,228.73	43,411,364.11	175,261,728.22
		38	TARAUNI	136,826,161.43	-	278,918.61	44,902,997.44	182,008,077.49
		39	TOFA	107,716,877.43	-	219,579.66	35,000,983.74	142,937,440.83
		40	TSANYAWA	118,761,682.72	-	242,094.38	39,802,178.51	158,805,955.60
		41	TUDUN WADA	146,437,372.51	-	298,510.96	45,733,951.89	192,469,835.37
		42	UNGOGO	171,210,429.95	-	349,010.57	56,779,839.48	228,339,279.99
		43	WARAWA	111,732,264.15	-	227,764.98	37,488,080.48	149,448,109.61
		44	WUDIL	131,381,589.10	-	267,819.91	42,005,429.22	173,654,838.23
				<b>KANO TOTAL</b>		<b>6,064,365,784.74</b>	<b>-</b>	<b>12,362,142.49</b>

20	KATSINA	1	BAKORI	133,502,920.22	-	272,144.22	36,950,455.34	170,725,519.79
		2	BATAGARAWA	137,566,932.45	-	280,428.67	39,770,013.96	177,617,375.08
		3	BATSARI	149,659,826.20	-	305,079.90	41,724,498.93	191,689,405.03
		4	BAURE	140,320,971.18	-	286,042.75	40,799,196.10	181,406,210.03
		5	BINDAWA	131,230,725.63	-	267,512.38	37,189,529.95	168,687,767.97
		6	CHARANCHI	122,751,215.90	-	250,226.99	36,008,733.66	159,010,176.55
		7	DAN-MUSA	123,152,923.23	-	251,045.87	34,092,772.94	157,496,742.04
		8	DANDUME	131,859,817.44	-	268,794.78	36,659,561.22	168,788,173.43
		9	DANJA	123,678,239.51	-	252,116.72	35,054,837.99	158,985,194.22
		10	DAURA	149,118,055.60	-	303,975.50	42,584,927.24	192,006,958.35
		11	DUTSI	123,069,682.20	-	250,876.18	34,599,915.45	157,920,473.84
		12	DUTSINMA	136,690,042.06	-	278,641.14	38,576,322.86	175,545,006.05
		13	FASKARI	148,961,157.76	-	303,655.67	40,687,868.23	189,952,681.67
		14	FUNTUA	148,612,855.85	-	302,945.66	43,053,465.42	191,969,266.93
		15	INGAWA	129,776,977.72	-	264,548.93	38,582,890.40	168,624,417.05
		16	JIBIA	146,203,537.89	-	298,034.29	38,582,489.94	185,084,062.13
		17	KAFUR	150,923,891.14	-	307,656.68	41,236,418.31	192,467,966.13
		18	KAITA	144,475,657.96	-	294,512.03	39,756,077.95	184,526,247.94
		19	KANKARA	158,434,037.84	-	322,966.03	44,668,760.78	203,425,764.66
		20	KANKIA	126,164,587.84	-	257,185.12	37,115,685.13	163,537,458.08
		21	KATSINA	173,761,981.23	-	354,211.87	50,493,050.71	224,609,243.81
		22	KURFI	122,266,398.63	-	249,238.70	34,404,330.80	156,919,968.14
		23	KUSADA	115,509,335.36	-	235,464.50	32,937,525.99	148,682,325.86
		24	MAIADUA	140,515,375.11	-	286,439.04	41,099,781.36	181,901,595.52
		25	MALUMFASHI	139,829,671.74	-	285,041.24	39,637,461.71	179,752,174.68
		26	MANI	132,638,492.38	-	270,382.10	39,160,593.97	172,069,468.44
		27	MASHI	135,424,202.23	-	276,060.74	38,853,681.44	174,553,944.40
		28	MATAZU	114,069,780.20	-	232,529.98	34,223,643.26	148,525,953.44
		29	MUSAWA	136,491,708.92	-	278,236.84	38,739,950.80	175,509,896.56
		30	RIMI	123,123,736.76	-	250,986.37	37,300,697.64	160,675,420.78
		31	SABUWA	127,566,984.46	-	260,043.89	35,883,549.87	163,710,578.22
		32	SAFANA	136,876,755.57	-	279,021.75	39,706,260.73	176,862,038.06
		33	SANDAMU	132,659,360.34	-	270,424.64	35,982,623.67	168,912,408.64
		34	ZANGO	130,017,057.53	-	265,038.33	37,380,709.55	167,662,805.41
<b>KATSINA TOTAL</b>		<b>4,616,904,896.11</b>	<b>-</b>	<b>9,411,509.50</b>	<b>1,313,498,283.31</b>	<b>5,939,814,688.92</b>		
21	KEBBI	1	ALIERU	104,099,956.93	-	212,206.61	29,666,701.05	133,978,864.59
		2	AREWA	170,095,207.32	-	346,737.20	39,122,121.79	209,564,066.31
		3	ARGUNGU	143,269,790.59	-	292,053.88	40,039,495.51	183,601,339.98
		4	AUGIE	118,293,339.70	-	241,139.66	33,776,541.72	152,311,021.08
		5	BAGUDO	157,543,669.00	-	321,151.02	43,430,029.96	201,294,849.99
		6	BIRNIN -KEBBI	192,745,148.81	-	392,908.85	45,881,085.31	239,019,142.97
		7	BUNZA	131,311,936.02	-	267,677.93	34,110,845.71	165,690,459.66
		8	DANDI KAMBA	139,499,861.05	-	284,368.92	35,937,904.32	175,722,134.29
		9	DANKO /WASAGU	173,302,617.19	-	353,275.47	45,623,429.36	219,279,322.01
		10	FAKAI	120,671,888.26	-	245,988.31	34,090,902.80	155,008,779.37
		11	GWANDU	127,461,007.55	-	259,827.85	36,478,204.92	164,199,040.32
		12	JEGA	140,617,196.69	-	286,646.60	39,868,739.37	180,772,582.66
		13	KALGO	117,024,222.92	-	238,552.58	31,222,888.53	148,485,664.03
		14	KOKO/BESSE	134,292,943.69	-	273,754.68	36,765,414.82	171,332,113.18
		15	MAIYAMA	155,364,219.93	-	316,708.24	38,453,834.18	194,134,762.34
		16	NGASKI	124,476,848.23	-	253,744.68	34,375,549.76	159,106,142.66
		17	SAKABA	122,668,052.19	-	250,057.47	31,586,025.64	154,504,135.30
		18	SHANGA	127,298,684.97	-	259,496.96	34,566,168.71	162,124,350.63
		19	SURU	154,014,378.94	-	313,956.61	36,415,012.34	190,743,347.88
		20	YAURI	118,349,402.56	-	241,253.95	32,374,130.88	150,964,787.38
		21	ZURU	141,362,191.50	-	288,165.26	37,641,781.43	179,292,138.19
<b>KEBBI TOTAL</b>		<b>2,913,762,564.03</b>	<b>-</b>	<b>5,939,672.72</b>	<b>771,426,808.09</b>	<b>3,691,129,044.84</b>		

22	KOGI	1	ADAVI	150,995,113.77	(17,480,389.99)	307,801.87	40,697,126.77	174,519,652.42
		2	AJAOKUTA	133,513,754.94	(17,480,389.99)	272,166.31	34,299,938.80	150,605,470.06
		3	ANKPA	168,500,829.06	(17,480,389.99)	343,487.07	45,915,841.12	197,279,767.27
		4	BASSA	133,417,230.71	(17,480,389.99)	271,969.55	35,715,324.55	151,924,134.82
		5	DEKINA	182,422,794.89	(17,480,389.99)	371,866.85	45,351,913.38	210,666,185.12
		6	IBAJI	141,835,058.10	(17,480,389.99)	289,129.20	34,765,113.11	159,408,910.42
		7	IDAH	119,012,494.79	(17,480,389.99)	242,605.65	30,895,548.43	132,670,258.88
		8	IGALAMELA	139,459,037.31	(17,480,389.99)	284,285.70	36,358,223.00	158,621,156.02
		9	IJUMU	136,768,019.40	(17,480,389.99)	278,800.09	34,108,358.75	153,674,788.24
		10	KABBA/BUNU	144,594,826.07	(17,480,389.99)	294,754.95	36,152,066.20	163,561,257.23
		11	KOGI	127,285,180.30	(17,480,389.99)	259,469.43	33,785,668.09	143,849,927.83
		12	KOTON KARFE	162,505,916.33	(17,480,389.99)	331,266.51	40,141,848.96	185,498,641.82
		13	MOPA-MURO	107,263,603.38	(17,480,389.99)	218,655.67	28,030,017.01	118,031,886.07
		14	OFU	155,945,173.60	(17,480,389.99)	317,892.51	39,894,204.51	178,676,880.64
		15	OGORI/MAGONGO	104,134,006.87	(17,480,389.99)	212,276.02	27,676,410.85	114,542,303.75
		16	OKEHI	150,970,577.58	(17,480,389.99)	307,751.85	40,521,324.84	174,319,264.28
		17	OKENE	188,813,166.69	(17,480,389.99)	384,893.55	50,153,268.33	221,870,938.58
		18	OLAMABORO	142,625,030.56	(17,480,389.99)	290,739.55	37,329,899.09	162,765,279.21
		19	OMALA	135,043,931.70	(17,480,389.99)	275,285.56	33,185,138.31	151,023,965.58
		20	YAGBA EAST	144,799,744.02	(17,480,389.99)	295,172.67	36,438,555.27	164,053,081.97
		21	YAGBA WEST	141,681,548.64	(17,480,389.99)	288,816.27	35,727,898.99	160,217,873.91
<b>KOGI TOTAL</b>				<b>3,011,587,038.70</b>	<b>(367,088,189.79)</b>	<b>6,139,086.83</b>	<b>777,143,688.35</b>	<b>3,427,781,624.09</b>
23	KWARA	1	ASA	122,363,624.44	-	249,436.89	34,913,164.20	157,526,225.54
		2	BARUTEN	201,219,886.80	-	410,184.51	41,562,722.05	243,192,793.36
		3	EDU	154,222,412.49	-	314,380.68	40,922,787.01	195,459,580.17
		4	EKITI	93,918,018.32	-	191,450.84	29,179,778.69	123,289,247.85
		5	IFELODUN	162,957,562.90	-	332,187.19	41,289,047.70	204,578,797.79
		6	ILORIN EAST	140,059,952.79	-	285,510.66	41,150,328.37	181,495,791.82
		7	ILORIN SOUTH	141,569,409.53	-	288,587.67	41,501,211.40	183,359,208.61
		8	ILORIN WEST	166,941,393.70	-	340,308.18	53,993,560.43	221,275,262.31
		9	IREPODUN	120,687,682.78	-	246,020.50	36,689,204.21	157,622,907.50
		10	KAI AMA	160,493,749.22	-	327,164.73	34,731,275.28	195,552,189.23
		11	MORO	127,228,106.12	-	259,353.09	33,500,101.12	160,987,560.33
		12	OFFA	113,008,180.39	-	230,365.92	31,968,902.35	145,207,448.66
		13	OKE-ERO	94,555,846.87	-	192,751.05	29,401,553.43	124,150,151.34
		14	OSIN	94,154,884.58	-	191,933.69	29,571,268.37	123,918,086.63
		15	OYUN	107,509,214.91	-	219,156.34	32,335,643.60	140,064,014.85
		16	PATEGI	130,123,352.50	-	265,255.01	33,782,425.41	164,171,032.92
<b>KWARA TOTAL</b>				<b>2,131,013,278.33</b>	<b>-</b>	<b>4,344,046.97</b>	<b>586,492,973.62</b>	<b>2,721,850,298.92</b>

24	LAGOS	1	AGEGE	182,603,710.65	-	372,235.64	247,267,759.81	430,243,706.10
		2	AJEROMI/IFELODUN	234,712,935.50	-	478,459.72	265,221,662.11	500,413,057.34
		3	ALIMOSHO	378,519,367.25	-	771,607.54	312,764,991.58	692,055,966.37
		4	AMOWO-ODOFIN	147,941,836.52	-	301,577.80	235,912,877.30	384,156,291.62
		5	APAPA	124,381,516.97	-	253,550.34	227,839,283.77	352,474,351.09
		6	BADAGRY	139,053,947.12	-	283,459.93	229,739,946.92	369,077,353.97
		7	EPE	127,672,767.81	-	260,259.52	224,959,736.25	352,892,763.58
		8	ETI-OSA	154,023,611.93	-	313,975.43	233,479,602.38	387,817,189.74
		9	IBEJU-LEKKI	102,847,198.77	-	209,652.88	219,839,615.15	322,896,466.79
		10	IFAKO/IJAYE	175,364,828.82	-	357,479.26	244,699,930.33	420,422,238.42
		11	IKEJA	151,594,219.23	-	309,023.14	235,514,820.09	387,418,062.46
		12	IKORODU	208,434,532.49	-	424,891.49	253,329,122.04	462,188,546.02
		13	KOSOFE	225,512,696.25	-	459,705.13	263,722,980.69	489,695,382.07
		14	LAGOS ISLAND	121,396,971.25	-	247,466.38	227,204,554.70	348,848,992.33
		15	LAGOS MAINLAND	146,484,942.43	-	298,607.93	235,877,156.27	382,660,706.64
		16	MUSHIN	219,298,964.21	-	447,038.51	261,129,281.50	480,875,284.22
		17	OJO	212,789,952.53	-	433,769.96	258,331,027.36	471,554,749.85
		18	OSHODI/ISOLO	217,276,336.77	-	442,915.41	260,208,223.55	477,927,475.73
		19	SOMOLU	168,042,930.15	-	342,553.65	242,681,211.58	411,066,695.38
		20	SURULERE	192,219,729.78	-	391,837.79	250,794,690.93	443,406,258.50
		<b>LAGOS TOTAL</b>	<b>3,630,172,996.45</b>	<b>-</b>	<b>7,400,067.45</b>	<b>4,930,518,474.33</b>	<b>8,568,091,538.24</b>	
25	NASSARAWA	1	AKWANGA	125,769,617.41	(3,018,317.48)	256,379.97	33,426,090.78	156,433,770.68
		2	AWE	141,765,067.80	(3,018,317.48)	288,986.52	33,357,532.03	172,393,268.88
		3	DOMA	145,154,844.99	(3,018,317.48)	295,896.54	35,522,658.95	177,955,083.01
		4	KARU	171,262,936.14	(3,018,317.48)	349,117.60	40,798,318.71	209,392,054.96
		5	KEANA	122,289,106.59	(3,018,317.48)	249,284.99	30,688,786.64	150,208,860.74
		6	KEFFI	114,992,642.74	(3,018,317.48)	234,411.23	31,762,900.40	143,971,636.88
		7	KOKONA	131,389,422.66	(3,018,317.48)	267,835.88	33,131,272.14	161,770,213.21
		8	LAFIA	205,592,762.79	(3,018,317.48)	419,098.57	50,828,639.79	253,822,183.67
		9	NASSARAWA	190,531,972.17	(3,018,317.48)	388,397.32	39,545,519.71	227,447,571.72
		10	NASSARAWA EGGON	145,754,057.85	(3,018,317.48)	297,118.03	36,285,294.93	179,318,153.34
		11	OBI	139,514,799.86	(3,018,317.48)	284,399.37	36,264,871.48	173,045,753.23
		12	TOTO	148,224,461.05	(3,018,317.48)	302,153.92	33,878,370.28	179,386,667.77
		13	WAMBA	118,989,441.68	(3,018,317.48)	242,558.66	30,179,481.64	146,393,164.50
		<b>NASSARAWA TOTAL</b>	<b>1,901,231,133.73</b>	<b>(39,238,127.24)</b>	<b>3,875,638.61</b>	<b>465,669,737.49</b>	<b>2,331,538,382.58</b>	

26	NIGER	1	AGAIE	130,837,734.14	-	266,711.27	35,924,208.57	167,028,653.98
		2	AGWARA	112,333,115.73	-	228,989.81	29,877,743.44	142,439,848.98
		3	BIDA	128,644,738.37	-	262,240.87	40,351,213.54	169,258,192.78
		4	BORGU	209,414,736.54	-	426,889.62	39,052,441.73	248,894,067.90
		5	BOSSO	125,702,389.76	-	256,242.93	37,081,698.09	163,040,330.78
		6	EDATI	132,391,257.98	-	269,878.11	38,119,850.54	170,780,986.63
		7	GBAKO	125,399,368.49	-	255,625.22	35,488,428.02	161,143,421.73
		8	GURARA	112,052,280.75	-	228,417.33	32,565,710.91	144,846,408.99
		9	KATCHA	120,910,861.42	-	246,475.45	35,064,741.36	156,222,078.23
		10	KONTAGORA	133,156,823.16	-	271,438.71	37,448,919.89	170,877,181.76
		11	LAPAI	130,066,879.94	-	265,139.89	34,099,712.90	164,431,732.74
		12	LAVUN	151,348,530.38	-	308,522.30	42,092,093.15	193,749,145.83
		13	MAGAMA	155,037,055.04	-	316,041.32	39,828,372.99	195,181,469.34
		14	MARIGA	171,667,166.62	-	349,941.62	41,252,168.40	213,269,276.63
		15	MASHEGU	202,556,583.17	-	412,909.35	42,500,962.79	245,470,455.31
		16	MINNA	128,285,607.59	-	261,508.79	41,412,272.30	169,959,388.67
		17	MOKWA	174,122,168.96	-	354,946.11	44,896,914.84	219,374,029.91
		18	MUYA	117,615,783.98	-	239,758.47	33,581,037.14	151,436,579.60
		19	PAIKORO	135,362,220.84	-	275,934.39	37,940,844.93	173,579,000.15
		20	RAFI	156,125,162.06	-	318,259.41	39,850,478.38	196,293,899.85
		21	RIJAU	146,871,702.11	-	299,396.34	39,379,857.81	186,550,956.26
		22	SHIRORO	173,624,855.32	-	353,932.34	44,133,397.85	218,112,185.51
		23	SULEJA	126,976,216.53	-	258,839.61	42,625,585.94	169,860,642.07
		24	TAFA	103,338,485.65	-	210,654.36	31,970,627.38	135,519,767.39
		25	WUSHISHI	115,190,448.51	-	234,814.45	31,829,585.38	147,254,848.34
		<b>NIGER TOTAL</b>	<b>3,519,032,173.01</b>	<b>-</b>	<b>7,173,508.11</b>	<b>948,368,868.26</b>	<b>4,474,574,549.38</b>	
27	OGUN	1	ABEOKUTA NORTH	129,326,015.56	(5,788,847.52)	263,629.65	44,095,935.18	167,896,732.88
		2	ABEOKUTA SOUTH	133,509,322.77	(5,788,847.52)	272,157.28	48,016,358.28	176,008,990.81
		3	ADO-ODO/OTA	205,208,248.86	(5,788,847.52)	418,314.74	70,144,735.49	269,982,451.58
		4	EGBADO NORTH	134,926,146.31	(5,788,847.52)	275,045.46	42,533,900.99	171,946,245.24
		5	EGBADO SOUTH	120,917,933.56	(5,788,847.52)	246,489.87	41,494,627.26	156,870,203.17
		6	EWEKORO	91,979,223.82	(5,788,847.52)	187,498.63	32,388,647.90	118,766,522.83
		7	REMO NORTH	89,604,017.87	(5,788,847.52)	182,656.80	32,769,485.34	116,767,312.48
		8	IFO	201,202,024.81	(5,788,847.52)	410,148.10	70,006,336.52	265,829,661.92
		9	IJEBU EAST	119,740,223.82	(5,788,847.52)	244,089.12	36,796,911.34	150,992,376.76
		10	IJEBU NORTH	149,603,701.33	(5,788,847.52)	304,965.49	50,744,131.47	194,863,950.77
		11	IJEBU ODE	115,419,321.04	(5,788,847.52)	235,281.01	40,307,824.06	150,173,578.59
		12	IKENNE	104,276,307.77	(5,788,847.52)	212,566.10	37,480,816.89	136,180,843.24
		13	IJEBU NORTH EAST	94,031,992.63	(5,788,847.52)	191,683.18	33,388,035.82	121,822,864.10
		14	IMEKO-AFON	108,101,717.05	(5,788,847.52)	220,364.15	34,556,017.39	137,089,251.07
		15	IPOKIA	113,227,699.22	(5,788,847.52)	230,813.41	40,019,012.33	147,688,677.44
		16	OBAFEMI/OWODE	137,288,925.89	(5,788,847.52)	279,861.96	46,300,227.09	178,080,167.41
		17	ODEDAH	115,251,311.51	(5,788,847.52)	234,938.52	36,737,082.62	146,434,485.13
		18	ODOGBOLU	107,114,104.77	(5,788,847.52)	218,350.92	38,152,628.55	139,696,236.72
		19	OGUN WATERSIDE	101,741,496.79	(5,788,847.52)	207,398.91	33,812,603.49	129,972,651.68
		20	SHAGAMU	137,995,093.29	(5,788,847.52)	281,301.47	48,267,366.60	180,754,913.83
		<b>OGUN TOTAL</b>	<b>2,510,464,828.68</b>	<b>(115,776,950.40)</b>	<b>5,117,554.75</b>	<b>858,012,684.62</b>	<b>3,257,818,117.65</b>	

28	ONDO	1	AKOKO NORTH EAST	133,016,176.02	(2,620,951.49)	271,152.00	38,839,619.36	169,505,995.89
		2	AKOKO NORTH WEST	140,709,781.54	(2,620,951.49)	286,835.33	41,913,790.43	180,289,455.82
		3	AKOKO SOUTH WEST	143,254,139.61	(2,620,951.49)	292,021.98	43,170,754.21	184,095,964.31
		4	AKOKO SOUTH EAST	106,254,053.25	(2,620,951.49)	216,597.71	31,392,425.33	135,242,124.80
		5	AKURE NORTH	111,341,388.72	(2,620,951.49)	226,968.19	35,329,827.93	144,277,233.34
		6	AKURE SOUTH	171,105,531.13	(2,620,951.49)	348,796.73	53,080,136.38	221,913,512.75
		7	IDANRE	120,506,472.19	(2,620,951.49)	245,651.11	35,124,552.14	153,255,723.95
		8	IFEDORE	121,410,822.64	(2,620,951.49)	247,494.62	38,913,143.81	157,950,509.58
		9	OKITIPUPA	145,965,455.12	(2,620,951.49)	297,548.96	43,497,449.46	187,139,502.05
		10	ILAJE	158,390,431.11	(2,620,951.49)	322,877.14	48,066,697.82	204,159,054.58
		11	ESE-EDO	121,192,323.84	(2,620,951.49)	247,049.21	37,203,259.80	156,021,681.35
		12	ILE-OLUJI-OKEIGBO	125,441,999.13	(2,620,951.49)	255,712.13	38,636,265.78	161,713,025.55
		13	IRELE	116,575,305.96	(2,620,951.49)	237,637.47	36,417,397.14	150,609,389.07
		14	ODIGBO	145,793,327.94	(2,620,951.49)	297,198.08	43,240,033.79	186,709,608.32
		15	ONDO EAST	96,758,437.33	(2,620,951.49)	197,241.00	30,778,279.90	125,113,006.75
		16	ONDO WEST	159,915,360.41	(2,620,951.49)	325,985.69	47,510,619.09	205,131,013.70
		17	OSE	128,848,396.66	(2,620,951.49)	262,656.03	36,396,172.76	162,886,273.95
		18	OWO	151,173,306.86	(2,620,951.49)	308,165.11	42,321,779.06	191,182,299.54
<b>ONDO TOTAL</b>				<b>2,397,652,709.43</b>	<b>(47,177,126.82)</b>	<b>4,887,588.50</b>	<b>721,832,204.20</b>	<b>3,077,195,375.31</b>
29	OSUN	1	ATAKUMOSA EAST	94,476,245.43	(2,734,288.18)	192,588.78	30,387,642.41	122,322,188.44
		2	ATAKUMOSA WEST	94,741,264.37	(2,734,288.18)	193,129.02	29,782,627.48	121,982,732.69
		3	AIYEDADE	118,031,701.34	(2,734,288.18)	240,606.32	36,330,068.03	151,868,087.51
		4	AIYEDIRE	104,337,415.10	(2,734,288.18)	212,690.67	30,359,530.12	132,175,347.71
		5	BOLUWADURO	98,735,932.05	(2,734,288.18)	201,272.10	29,953,383.61	126,156,299.59
		6	BORIBE	112,455,376.98	(2,734,288.18)	229,239.04	35,446,332.95	145,396,660.79
		7	EDE NORTH	94,254,314.14	(2,734,288.18)	192,136.38	30,999,064.71	122,711,227.04
		8	EDE SOUTH	97,887,944.06	(2,734,288.18)	199,543.49	30,374,667.51	125,727,866.88
		9	EGBEDORE	96,277,650.05	(2,734,288.18)	196,260.92	30,246,520.32	123,986,143.11
		10	EJIGBO	109,294,157.97	(2,734,288.18)	222,794.93	34,908,355.02	141,691,019.74
		11	IFE CENTRAL	115,724,000.68	(2,734,288.18)	235,902.09	37,680,579.26	150,906,193.86
		12	IFE EAST	133,750,276.53	(2,734,288.18)	272,648.46	39,349,135.81	170,637,772.62
		13	IFE NORTH	124,674,550.05	(2,734,288.18)	254,147.69	36,594,531.80	158,788,941.36
		14	IFE SOUTH	108,677,594.19	(2,734,288.18)	221,538.07	35,124,363.13	141,289,207.22
		15	IFEDAYO	85,401,163.53	(2,734,288.18)	174,089.33	27,252,921.79	110,093,886.47
		16	IFELODUN	110,047,481.75	(2,734,288.18)	224,330.57	32,033,613.02	139,571,137.16
		17	ILA	97,021,901.42	(2,734,288.18)	197,778.07	29,254,500.86	123,739,892.17
		18	ILESHA EAST	101,146,382.59	(2,734,288.18)	206,185.78	32,821,558.07	131,439,838.26
		19	ILESHA WEST	107,184,254.25	(2,734,288.18)	218,493.92	32,578,799.23	137,247,259.22
		20	IREPODUN	106,074,658.85	(2,734,288.18)	216,232.02	33,855,625.83	137,412,228.51
		21	IREWOLE	114,768,783.13	(2,734,288.18)	233,954.89	35,786,003.11	148,054,452.95
		22	ISOKAN	104,171,705.66	(2,734,288.18)	212,352.87	32,548,524.46	134,198,294.80
		23	IWO	128,093,730.60	(2,734,288.18)	261,117.65	39,612,638.48	165,233,198.54
		24	OBOKUN	106,223,456.06	(2,734,288.18)	216,535.34	33,616,471.13	137,322,174.35
		25	ODO-OTIN	139,948,081.56	(2,734,288.18)	285,282.61	35,026,010.16	172,525,086.15
		26	OLA-OLUWA	95,791,198.72	(2,734,288.18)	195,269.30	30,419,358.84	123,671,538.68
		27	OLORUNDA	115,864,022.26	(2,734,288.18)	236,187.53	34,837,874.06	148,203,795.66
		28	ORIADE	116,235,523.43	(2,734,288.18)	236,944.83	36,187,904.74	149,926,084.82
		29	OROLU	102,429,718.04	(2,734,288.18)	208,801.85	32,540,515.26	132,444,746.97
		30	OSOGBO	113,960,730.48	(2,734,288.18)	232,307.69	36,834,807.79	148,293,557.77
<b>OSUN TOTAL</b>				<b>3,247,681,215.30</b>	<b>(82,028,645.40)</b>	<b>6,620,362.19</b>	<b>1,002,743,928.95</b>	<b>4,175,016,861.04</b>

30	OYO	1	AFIJO	112,159,023.20	(2,536,017.62)	228,634.93	41,555,688.26	151,407,328.77
		2	AKINYELE	130,250,085.16	(2,536,017.62)	265,513.36	47,737,669.04	175,717,249.94
		3	ATIBA	129,743,317.16	(2,536,017.62)	264,480.32	44,401,276.78	171,873,056.63
		4	ATISBO	139,004,699.32	(2,536,017.62)	283,359.54	39,683,057.31	176,435,098.55
		5	EGBEDA	141,034,211.80	(2,536,017.62)	287,496.68	53,361,248.43	192,146,939.29
		6	IBADAN NORTH	144,954,462.01	(2,536,017.62)	295,488.07	55,381,328.74	198,095,261.20
		7	IBADAN NORTH EAST	157,150,979.98	(2,536,017.62)	320,350.53	57,271,820.21	212,207,133.10
		8	IBADAN NORTH WEST	115,657,354.03	(2,536,017.62)	235,766.24	43,050,284.99	156,407,387.64
		9	IBADAN SOUTH EAST	137,260,870.85	(2,536,017.62)	279,804.77	52,117,660.01	187,122,318.00
		10	IBADAN SOUTH WEST	143,705,824.35	(2,536,017.62)	292,942.73	53,442,301.53	194,905,050.98
		11	IBARAPA CENTRAL	103,933,195.11	(2,536,017.62)	211,866.67	39,057,298.55	140,666,342.71
		12	IBARAPA NORTH	108,389,891.45	(2,536,017.62)	220,951.59	38,906,164.95	144,980,990.37
		13	IDO	106,254,955.68	(2,536,017.62)	216,599.55	39,079,884.49	143,015,422.11
		14	SAKI WEST	157,816,656.26	(2,536,017.62)	321,707.51	53,075,239.91	208,677,586.06
		15	IFELOJU	107,616,215.90	(2,536,017.62)	219,374.46	40,278,461.21	145,578,033.95
		16	IREPO	112,927,943.34	(2,536,017.62)	230,202.36	40,625,019.27	151,247,147.36
		17	ISEYIN	147,542,262.64	(2,536,017.62)	300,763.27	51,387,221.01	196,694,229.29
		18	ITESIWAJU	127,576,133.34	(2,536,017.62)	260,062.54	41,113,500.35	166,413,678.61
		19	IWAJOWA	117,116,755.70	(2,536,017.62)	238,741.21	39,057,378.64	153,876,857.93
		20	OLORUNSOGO	105,749,752.31	(2,536,017.62)	215,569.70	37,357,746.40	140,787,050.79
		21	KAJOLA	130,600,321.28	(2,536,017.62)	266,227.31	46,907,755.78	175,238,286.75
		22	LAGELU	120,970,458.11	(2,536,017.62)	246,596.94	42,659,676.33	161,340,713.76
		23	OGBOMOSHO NORTH	125,234,813.51	(2,536,017.62)	255,289.78	46,725,386.31	169,679,471.98
		24	OGBOMOSHO SOUTH	107,210,133.48	(2,536,017.62)	218,546.67	38,883,979.47	143,776,642.00
		25	OGO-OLUWA	98,107,830.98	(2,536,017.62)	199,991.73	36,030,221.57	131,802,026.66
		26	OLUYOLE	130,047,517.99	(2,536,017.62)	265,100.43	47,046,154.75	174,822,755.54
		27	ONA-ARA	141,690,405.64	(2,536,017.62)	288,834.32	52,038,609.21	191,481,831.56
		28	ORELOPE	108,521,379.98	(2,536,017.62)	221,219.63	39,174,393.05	145,380,975.04
		29	ORI IRE	130,509,536.04	(2,536,017.62)	266,042.24	42,873,602.05	171,113,162.71
		30	OYO EAST	110,193,594.74	(2,536,017.62)	224,628.42	40,728,578.22	148,610,783.76
		31	OYO WEST	110,674,639.01	(2,536,017.62)	225,609.03	41,720,918.05	150,085,148.47
		32	SAKI EAST	110,137,210.43	(2,536,017.62)	224,513.48	39,637,484.97	147,463,191.26
		33	IFEDAPO	126,954,024.17	(2,536,017.62)	258,794.37	42,188,174.75	166,864,975.67
		<b>OYO TOTAL</b>	<b>4,096,696,454.95</b>	<b>(83,688,581.46)</b>	<b>8,351,070.36</b>	<b>1,464,555,184.60</b>	<b>5,485,914,128.44</b>	
31	PLATEAU	1	BARKIN LADI	149,753,283.22	-	305,270.41	41,019,322.47	191,077,876.09
		2	BASSA	151,064,192.06	-	307,942.68	41,947,748.88	193,319,883.62
		3	BOKKOS	150,405,913.45	-	306,600.79	41,274,575.66	191,987,089.90
		4	JOS EAST	114,187,043.96	-	232,769.02	33,837,873.67	148,257,686.66
		5	JOS NORTH	198,669,872.60	-	404,986.34	61,365,332.41	260,440,191.34
		6	JOS SOUTH	171,798,893.30	-	350,210.14	51,547,335.21	223,696,438.65
		7	KANAM	150,812,541.82	-	307,429.70	40,268,940.56	191,388,912.08
		8	KANKE	133,191,802.44	-	271,510.01	36,706,929.14	170,170,241.59
		9	LANGTANG NORTH	136,611,598.31	-	278,481.23	38,246,217.21	175,136,296.75
		10	LANGTANG SOUTH	129,595,899.17	-	264,179.81	35,496,018.26	165,356,097.23
		11	MANGU	179,053,542.30	-	364,998.66	50,603,451.04	230,021,992.00
		12	MIKANG	120,548,215.51	-	245,736.20	34,783,680.05	155,577,631.76
		13	PANKSHIN	160,934,200.36	-	328,062.59	42,334,272.85	203,596,535.80
		14	QUAN-PAN	160,701,436.29	-	327,588.10	42,754,275.28	203,783,299.66
		15	RIYOM	126,998,531.50	-	258,885.10	37,518,501.33	164,775,917.93
		16	SHENDAM	161,819,195.56	-	329,866.64	43,642,335.32	205,791,397.52
		17	WASE	171,933,615.63	-	350,484.77	39,933,835.65	212,217,936.05
		<b>PLATEAU TOTAL</b>	<b>2,568,079,777.49</b>	<b>-</b>	<b>5,235,002.19</b>	<b>713,280,644.97</b>	<b>3,286,595,424.65</b>	

32	RIVERS	1	AHOADA	114,397,161.28	-	233,197.35	47,816,517.86	162,446,876.48
		2	AHOADA WEST	142,930,368.65	-	291,361.97	54,438,363.88	197,660,094.50
		3	AKUKUTORU	131,668,850.25	-	268,405.49	46,956,249.73	178,893,505.48
		4	ANDONI	140,553,859.51	-	286,517.49	51,361,549.77	192,201,926.77
		5	ASARITORU	130,469,145.63	-	265,959.91	52,089,666.10	182,824,771.64
		6	BONNY	130,447,344.45	-	265,915.47	51,709,869.86	182,423,129.78
		7	DEGEMA	141,375,072.31	-	288,191.52	54,466,235.89	196,129,499.72
		8	ELEME	136,965,702.37	-	279,203.07	49,749,698.36	186,994,603.80
		9	EMOHUA	130,641,546.70	-	266,311.35	50,632,071.87	181,539,929.92
		10	ETCHE	153,198,239.85	-	312,292.92	54,440,686.54	207,951,219.31
		11	GONAKA	136,438,397.04	-	278,128.16	52,788,709.04	189,505,234.24
		12	IKWERRE	130,583,250.28	-	266,192.51	49,656,951.83	180,506,394.62
		13	KHANA	155,025,015.26	-	316,016.78	58,025,844.55	213,366,876.58
		14	OBIO/AKPOR	189,844,944.86	-	386,996.82	71,687,296.44	261,919,238.11
		15	OBUA/ODUAL	153,270,041.27	-	312,439.28	57,126,491.53	210,708,972.08
		16	OGBA/EGBEMA/NDONI	154,662,910.43	-	315,278.63	57,208,345.55	212,186,534.61
		17	OGU/BOLO	106,260,327.91	-	216,610.50	40,442,928.37	146,919,866.78
		18	OKRIKA	130,753,787.38	-	266,540.15	52,243,923.29	183,264,250.81
		19	OMUMMA	103,635,268.52	-	211,259.35	42,499,931.09	146,346,458.96
		20	OPOBO/NKORO	112,099,098.60	-	228,512.77	46,596,236.21	158,923,847.58
		21	OYIGBO	115,777,965.48	-	236,012.10	44,287,664.53	160,301,642.11
		22	PORT HARCOURT	215,014,714.63	-	438,305.11	77,800,398.10	293,253,417.84
		23	TAI	127,264,237.93	-	259,426.74	43,896,014.67	171,419,679.34
<b>RIVERS TOTAL</b>				<b>3,183,277,250.58</b>	<b>-</b>	<b>6,489,075.42</b>	<b>1,207,921,645.04</b>	<b>4,397,687,971.04</b>
33	SOKOTO	1	BINJI	119,235,523.48	(1,564,740.79)	243,060.29	32,801,497.90	150,715,340.88
		2	BODINGA	135,729,978.78	(1,564,740.79)	276,684.06	38,438,292.46	172,880,214.52
		3	DANGE-SHUNI	146,271,614.47	(1,564,740.79)	298,173.07	39,971,253.26	184,976,300.01
		4	GADA	158,816,206.70	(1,564,740.79)	323,745.08	44,273,875.36	201,849,086.35
		5	GORONYO	149,399,186.27	(1,564,740.79)	304,548.59	38,990,126.31	187,129,120.38
		6	GUDU	135,372,573.37	(1,564,740.79)	275,955.49	32,041,985.51	166,125,773.58
		7	GWADABAWA	154,614,795.56	(1,564,740.79)	315,180.55	42,919,599.81	196,284,835.13
		8	ILLELA	131,934,462.72	(1,564,740.79)	268,946.94	36,442,640.21	167,081,309.08
		9	ISA	149,339,984.64	(1,564,740.79)	304,427.90	36,091,356.72	184,171,028.47
		10	KEBBE	134,833,214.83	(1,564,740.79)	274,856.02	34,373,783.87	167,917,113.92
		11	KWARE	125,031,799.84	(1,564,740.79)	254,875.94	35,113,914.00	158,835,848.99
		12	RABAH	148,865,570.24	(1,564,740.79)	303,460.82	36,336,598.41	183,940,888.67
		13	SABON BIRNI	156,190,023.29	(1,564,740.79)	318,391.63	41,016,694.08	195,960,368.21
		14	SHAGARI	140,735,485.41	(1,564,740.79)	286,887.73	36,917,105.19	176,374,737.54
		15	SILAME	126,020,005.81	(1,564,740.79)	256,890.39	32,749,518.19	157,461,673.60
		16	SOKOTO NORTH	140,038,205.75	(1,564,740.79)	285,466.33	43,038,776.70	181,797,707.99
		17	SOKOTO SOUTH	138,906,907.32	(1,564,740.79)	283,160.19	40,000,727.12	177,626,053.84
		18	TAMBUWAL	155,536,357.71	(1,564,740.79)	317,059.14	42,404,848.55	196,693,524.62
		19	TANGAZA	143,398,253.68	(1,564,740.79)	292,315.75	33,508,389.85	175,634,218.50
		20	TURETA	130,494,503.16	(1,564,740.79)	266,011.60	29,865,565.61	159,061,339.58
		21	WAMAKKO	134,519,754.96	(1,564,740.79)	274,217.03	38,775,720.04	172,004,951.24
		22	WURNO	129,428,906.61	(1,564,740.79)	263,839.39	37,389,167.41	165,517,172.63
		23	YABO	121,339,571.46	(1,564,740.79)	247,349.37	33,601,136.39	153,623,316.43
<b>SOKOTO TOTAL</b>				<b>3,206,052,886.05</b>	<b>(35,989,038.17)</b>	<b>6,535,503.30</b>	<b>857,062,572.95</b>	<b>4,033,661,924.13</b>



34	TARABA	1	ARDO KOLA	120,438,319.75	-	245,512.18	31,917,623.20	152,601,455.13
		2	BALI	206,097,700.66	-	420,127.88	41,689,967.96	248,207,796.50
		3	DONGA	141,551,209.43	-	288,550.57	35,697,164.47	177,536,924.47
		4	GASHAKA	169,012,990.58	-	344,531.11	31,986,502.31	201,344,024.00
		5	GASSOL	182,592,418.21	-	372,212.62	44,558,382.69	227,523,013.53
		6	IBI	126,490,983.74	-	257,850.47	31,687,999.45	158,436,833.65
		7	JALINGO	121,662,583.19	-	248,007.83	36,156,411.98	158,067,003.00
		8	KARIM LAMIDU	188,836,967.55	-	384,942.07	40,641,483.64	229,863,393.26
		9	KURMI	134,421,570.12	-	274,016.88	32,286,847.30	166,982,434.30
		10	LAU	124,111,128.57	-	252,999.16	32,692,032.70	157,056,160.44
		11	SARDAUNA	185,213,274.14	-	377,555.21	42,931,554.08	228,522,383.43
		12	TAKUM	146,602,294.38	-	298,847.15	35,796,318.36	182,697,459.90
		13	USSA	126,002,716.12	-	256,855.14	33,947,875.20	160,207,446.46
		14	WUKARI	180,480,995.60	-	367,908.51	44,301,848.03	225,150,752.14
		15	YORRO	119,643,251.44	-	243,891.44	32,116,972.17	152,004,115.06
		16	ZING	129,788,960.66	-	264,573.36	35,156,703.69	165,210,237.70
<b>TARABA TOTAL</b>				<b>2,402,947,364.14</b>	<b>-</b>	<b>4,898,381.59</b>	<b>583,565,687.23</b>	<b>2,991,411,432.96</b>
35	YOBE	1	BADE	134,129,172.81	-	273,420.83	36,323,765.81	170,726,359.45
		2	BURSARI	148,427,208.95	-	302,567.22	33,868,305.40	182,598,081.57
		3	DAMATURU	124,276,603.42	-	253,336.48	32,177,563.37	156,707,503.27
		4	FIKA	139,144,486.87	-	283,644.50	36,092,540.22	175,520,671.58
		5	FUNE	195,160,787.45	-	397,833.10	49,216,815.09	244,775,435.65
		6	GEIDAM	161,737,887.13	-	329,700.89	37,726,416.93	199,794,004.95
		7	GUJBA	148,907,249.23	-	303,545.78	35,547,354.00	184,758,149.01
		8	GULAMI	129,369,856.71	-	263,719.02	33,418,668.94	163,052,244.67
		9	JAKUSKO	170,618,140.69	-	347,803.19	43,476,061.11	214,442,005.00
		10	KARASUWA	120,329,227.09	-	245,289.80	33,697,549.27	154,272,066.15
		11	MACHINA	115,256,268.03	-	234,948.63	30,062,493.95	145,553,710.61
		12	NANGERE	123,572,345.08	-	251,900.86	32,162,265.80	155,986,511.74
		13	NGURU	134,399,540.56	-	273,971.98	37,192,763.96	171,866,276.50
		14	POTISKUM	147,891,405.28	-	301,474.99	41,617,366.17	189,810,246.44
		15	TARMUA	137,167,799.25	-	279,615.04	31,311,768.90	168,759,183.19
		16	YUNUSARI	142,952,356.44	-	291,406.80	35,205,601.46	178,449,364.69
		17	YUSUFARI	142,612,651.63	-	290,714.31	34,025,445.90	176,928,811.84
<b>YOBE TOTAL</b>				<b>2,415,952,986.62</b>	<b>-</b>	<b>4,924,893.41</b>	<b>613,122,746.29</b>	<b>3,034,000,626.32</b>

36	ZAMFARA	1	ANKA	134,237,070.80	-	273,640.78	35,671,085.09	170,181,796.68
		2	BAKURA	129,975,034.88	-	264,952.67	39,245,190.40	169,485,177.95
		3	BUKKUYUM	153,391,830.74	-	312,687.55	41,225,705.27	194,930,223.56
		4	BUNGUDU	169,299,831.37	-	345,115.83	44,932,683.20	214,577,630.40
		5	GUMMI	147,357,460.64	-	300,386.55	40,657,532.65	188,315,379.84
		6	GUSAU	204,614,324.42	-	417,104.03	54,963,805.20	259,995,233.65
		7	KAURA NAMODA	155,395,702.39	-	316,772.42	46,810,840.49	202,523,315.30
		8	KIYAWA	140,986,213.23	-	287,398.83	38,581,548.12	179,855,160.18
		9	MARADUN	152,410,083.44	-	310,686.27	41,163,153.42	193,883,923.13
		10	MARU	201,168,880.61	-	410,080.54	47,654,449.48	249,233,410.63
		11	SHINKAFI	125,605,819.08	-	256,046.07	35,139,995.07	161,001,860.21
		12	TALATA MAFARA	145,076,797.12	-	295,737.44	41,509,631.39	186,882,165.96
		13	TSAFE	153,704,097.29	-	313,324.10	45,580,707.53	199,598,128.92
		14	ZURMI	169,751,879.35	-	346,037.33	47,809,587.68	217,907,504.36
<b>ZAMFARA TOTAL</b>				<b>2,182,975,025.37</b>	<b>-</b>	<b>4,449,970.41</b>	<b>600,945,914.98</b>	<b>2,788,370,910.77</b>
37	FCT-ABUJA	1	ABAJI	112,133,128.25	-	228,582.14	407,529,575.94	519,891,286.33
		2	ABUJA MUNICIPAL	286,249,335.45	-	583,516.10	465,205,664.15	752,038,515.70
		3	BWARI	161,236,422.75	-	328,678.66	421,046,862.24	582,611,963.65
		4	GWAGWALADA	138,181,751.90	-	281,681.97	415,484,793.51	553,948,227.38
		5	KUJE	131,296,160.39	-	267,645.77	410,646,996.69	542,210,802.85
		6	KWALI	135,056,213.45	-	275,310.60	409,723,535.98	545,055,060.03
<b>FCT-ABUJA TOTAL</b>				<b>964,153,012.19</b>	<b>-</b>	<b>1,965,415.24</b>	<b>2,529,637,428.52</b>	<b>3,495,755,855.95</b>
<b>GRAND TOTAL</b>				<b>106,112,941,962.96</b>	<b>(1,051,685,632.33)</b>	<b>216,310,057.05</b>	<b>37,369,201,074.08</b>	<b>142,646,767,461.76</b>

# METHODOLOGY

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

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

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

These are

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

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

**The Horizontal Allocation Formula:** The formula is applicable to States and Local Governments only. It provides the basis for sharing of the volume of revenue already allocated to the and 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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