



NATIONAL BUREAU OF STATISTICS

Federation Account Allocation Committee (FAAC)

(NOVEMBER 2018 Disbursement)



Report Date: December 2018

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

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Executive Summary

The Federation Account Allocation Committee (FAAC) disbursed the sum of N788.14bn to the three tiers of government in November 2018 from the revenue generated in October 2018.

The amount disbursed comprised of N682.16bn from the Statutory Account, N105.17bn from Valued Added Tax (VAT) and N806.39bn exchange gain allocation.

Federal government received a total of N299.19bn from the N788.14bn. States received a total of N194.92bn and Local governments received N146.69bn. The sum of N58.19bn was shared among the oil producing states as 13% derivation fund while N70.00bn was transferred to Excess crude Account (ECA).

Revenue generating agencies such as Nigeria Customs Service (NCS), Federal Inland Revenue Service (FIRS) and Department of Petroleum Resources (DPR) received N4.99bn, N7.59bn and N5.82bn respectively as cost of revenue collections.

Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that the sum of N243.96bn was disbursed to the FGN consolidated revenue account; N5.41bn shared as share of derivation and ecology; N2.70bn as stabilization fund; N9.08bn for the development of natural resources; and N6.38bn to the Federal Capital Territory (FCT) Abuja.

Federation Account Allocation Committee (FAAC) November 2018 Disbursement

Summary of Gross Revenue Allocation by FAAC
for the month of October 2018 Shared in November, 2018



Summary of Gross Revenue Allocation by FAAC for the month of October, 2018 Shared in November, 2018

BENEFICIARIES



FGN

| | | |
|--------------------------|--|---------------------|
| Statutory | | N284,395,790,039.21 |
| Exchange Gain Allocation | | N371,663,132.41 |
| VAT | | N15,144,717,931.94 |
| Total | | N299,912,171,103.56 |



State

| | | |
|--------------------------|--|---------------------|
| Statutory | | N144,249,345,289.44 |
| Exchange Gain Allocation | | N188,512,507.56 |
| VAT | | N50,482,393,106.47 |
| Total | | N194,920,250,903.46 |



LGCs

| | | |
|--------------------------|--|---------------------|
| Statutory | | N111,210,198,838.42 |
| Exchange Gain Allocation | | N145,335,241.60 |
| VAT | | N35,337,675,174.53 |
| Total | | N146,693,209,254.54 |



**13%
Derivation
Fund**

| | | |
|--------------------------|--|--------------------|
| Statutory | | N58,091,574,370.58 |
| Exchange Gain Allocation | | N100,876,628.27 |
| VAT | | ----- |
| Total | | N58,192,450,998.85 |



**Cost of
Collection
- NCS**

| | | |
|--------------------------|--|-------------------|
| Statutory | | N4,692,008,794.73 |
| Exchange Gain Allocation | | ----- |
| VAT | | N306,900,066.56 |
| Total | | N4,998,908,861.29 |



**Transfer
to Excess
PPT**

| | | |
|--------------------------|--|--------------------|
| Statutory | | N70,000,000,000.00 |
| Exchange Gain Allocation | | ----- |
| VAT | | ----- |
| Total | | N70,000,000,000.00 |



**Cost of
Collections
- FIRS**

| | | |
|--------------------------|--|-------------------|
| Statutory | | N3,699,265,388.41 |
| Exchange Gain Allocation | | ----- |
| VAT | | N3,899,966,025.65 |
| Total | | N7,599,231,414.06 |



**Cost of
Collection
- DPR**

| | | |
|--------------------------|--|-------------------|
| Statutory | | N5,817,943,318.35 |
| Exchange Gain Allocation | | ----- |
| VAT | | ----- |
| Total | | N5,817,943,318.35 |

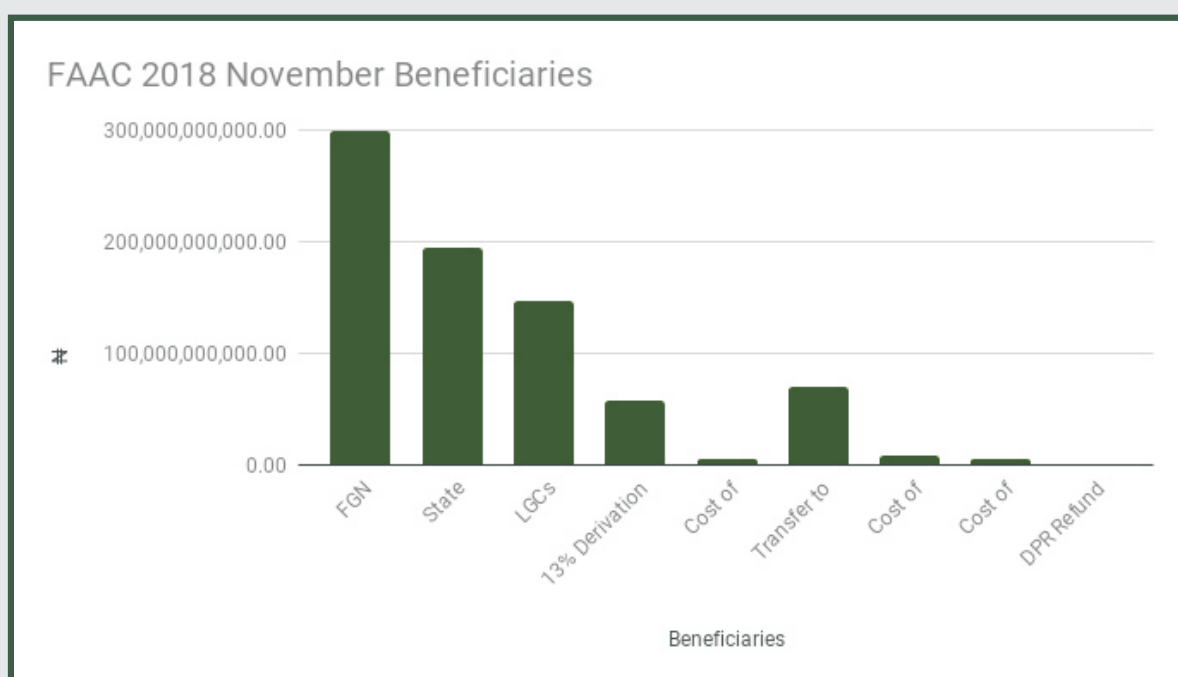
Federation Account Allocation Committee (FAAC) November 2018 Disbursement

Summary of Gross Revenue Allocation by FAAC
for the month of October 2018 Shared in November, 2018



| | | | |
|-------------------|--------------------------|--|----------------------|
| DPR Refund | Statutory | | N4,800,000.00 |
| | Exchange Gain Allocation | | ----- |
| | VAT | | ----- |
| | Total | | N4,800,000.00 |

| TOTAL(ALL BENEFICIARIES) | | |
|--------------------------|--|----------------------------|
| STATUTORY | | N682,160,926,039.13 |
| EXCHANGE GAIN ALLOCATION | | N806,387,509.84 |
| VAT | | N105,171,652,305.14 |
| TOTAL | | N788,138,965,854.11 |



Federation Account Allocation Committee (FAAC) November 2018 Disbursement

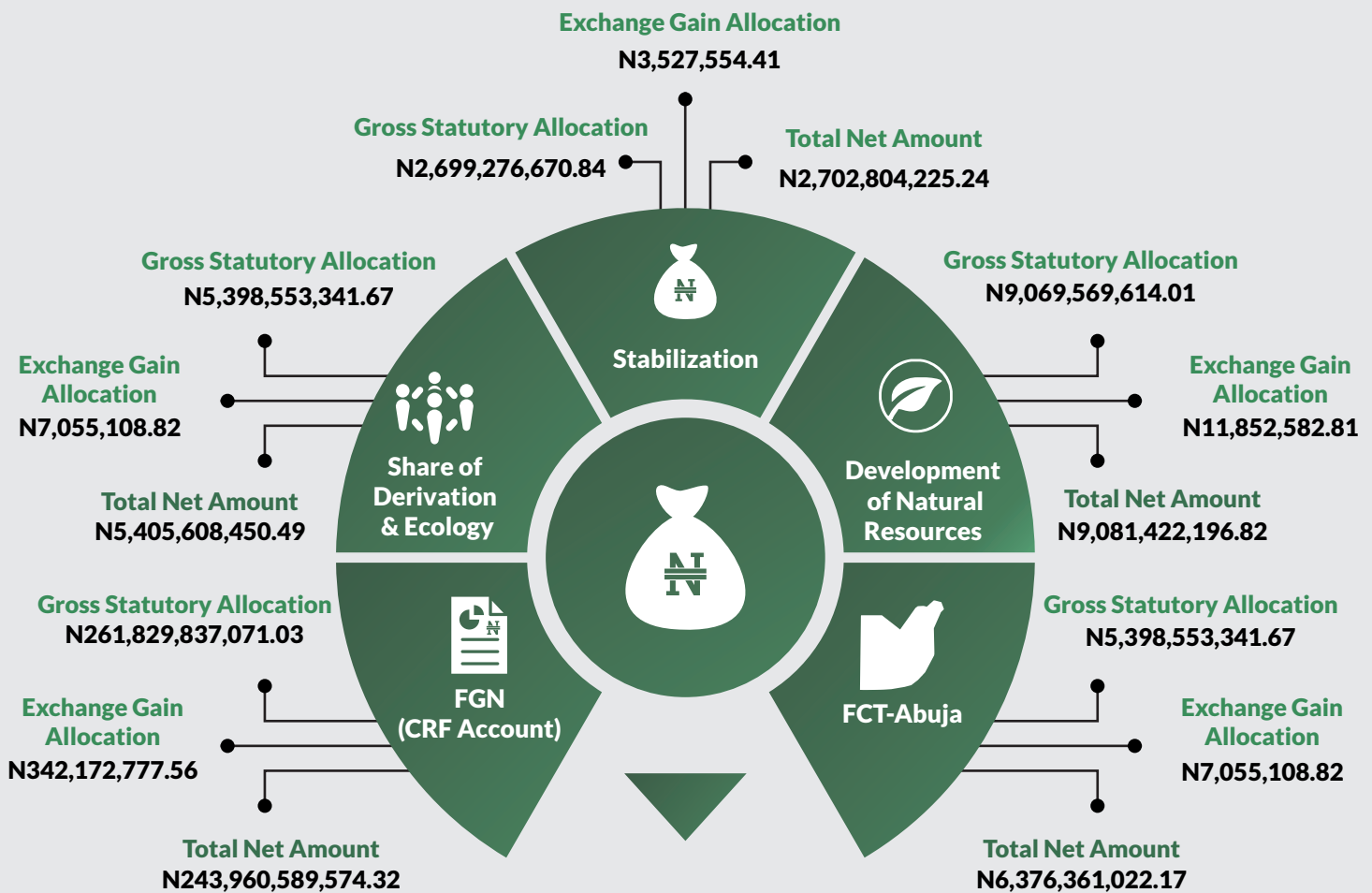
Summary of Gross Revenue Allocation by FAAC
for the month of October 2018 Shared in November, 2018



Distribution of Gross Revenue Allocation by FAAC for the month of October, 2018 Shared in November, 2018

FG

BENEFICIARIES



| SUB-TOTAL | Gross Statutory Allocation | Exchange Gain Allocation | Total Net Amount |
|-----------|----------------------------|--------------------------|---------------------|
| | N284,395,790,039.21 | N371,663,132.41 | N267,526,785,469.03 |

FCT Abuja



| | | |
|----------------------------|--|-------------------|
| Gross Statutory Allocation | | N1,010,467,207.98 |
| Deduction | | N 0.00 |
| Value Added Tax | | N1,565,530,073.14 |

Exchange Gain Allocation = N1,320,530.83

Total Allocation
N2,577,317,811.95



Total Allocation

| | | | |
|------------------------|---|---|------------------------|
| ABAJI | ▶ |  | N365,283,427.68 |
| ABUJA MUNICIPAL | ▶ |  | N602,542,586.96 |
| BWARI | ▶ |  | N429,595,145.87 |
| GWAGWALADA | ▶ |  | N400,141,746.73 |
| KUJE | ▶ |  | N388,341,170.67 |
| KWALI | ▶ |  | N391,413,734.04 |

Federation Account Allocation Committee (FAAC) November 2018 Disbursement

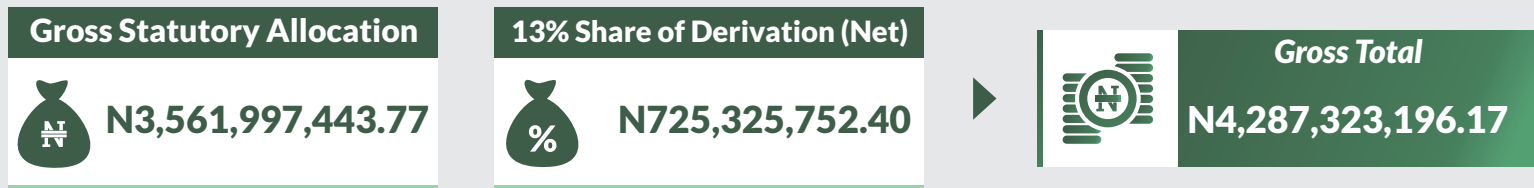
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of October, 2018 Shared in November, 2018



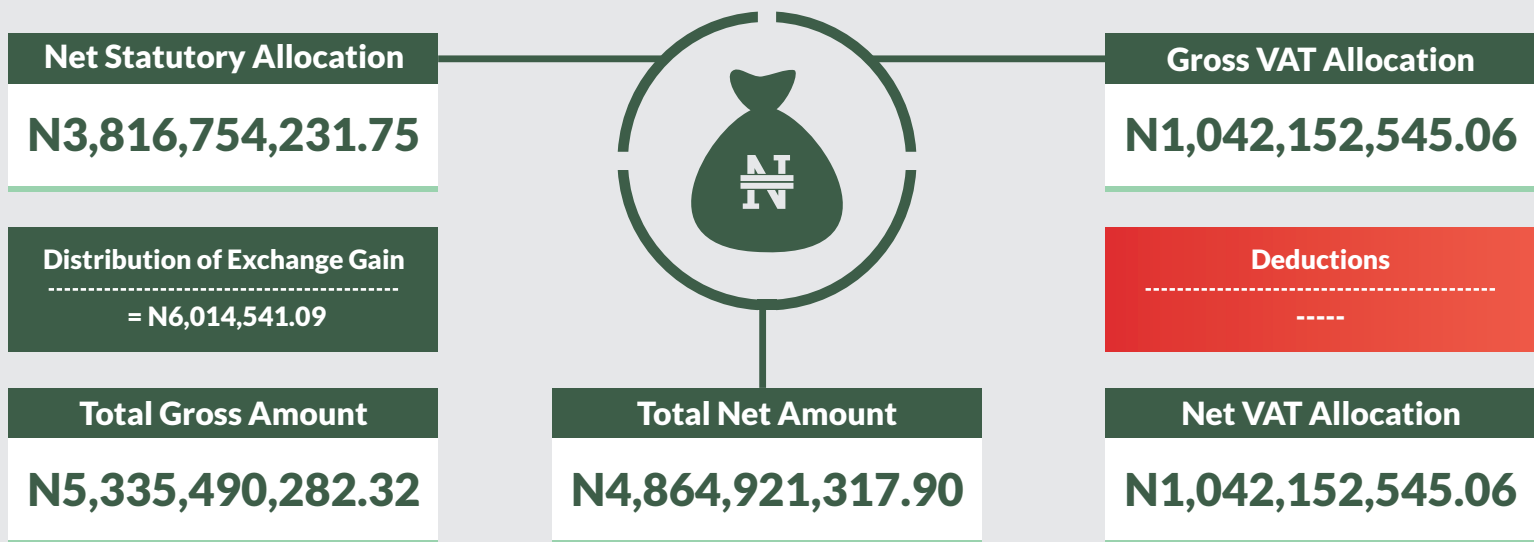
ABIA STATE

 **17**
No. of LGCs

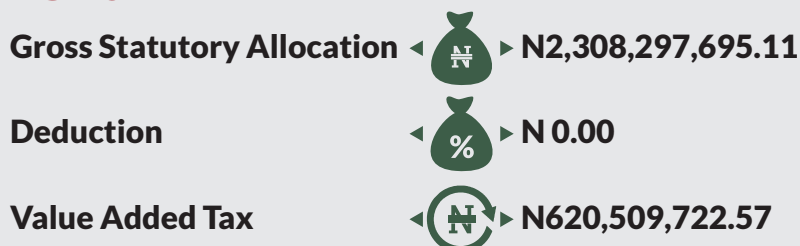
BENEFICIARIES



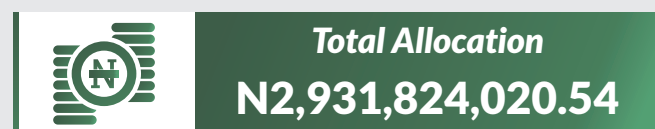
DEDUCTIONS



LGAs



Exchange Gain Allocation = N3,016,602.85





Total Allocation

| | | | |
|-------------------|---|---|------------------------|
| ABA NORTH | ▶ |  | N150,426,060.95 |
| ABA SOUTH | ▶ |  | N253,528,815.97 |
| AROCHUKWU | ▶ |  | N175,765,624.62 |
| BENDE | ▶ |  | N180,050,608.05 |
| IKWUANO | ▶ |  | N163,233,230.68 |
| ISIALA NGWA NORTH | ▶ |  | N168,646,042.25 |
| ISIALA NGWA SOUTH | ▶ |  | N163,250,962.59 |
| ISUIKWUATO | ▶ |  | N158,490,779.18 |
| NNEOCHI | ▶ |  | N172,170,745.51 |
| OBIOMA NGWA | ▶ |  | N175,507,706.05 |
| OHAFIA | ▶ |  | N193,236,453.03 |
| OSISIOMA | ▶ |  | N185,698,000.91 |
| UGWUNAGBO | ▶ |  | N141,001,391.74 |
| UKWA EAST | ▶ |  | N133,089,425.59 |
| UKWA WEST | ▶ |  | N139,663,784.77 |
| UMUAHIA NORTH | ▶ |  | N203,193,320.44 |
| UMUAHIA SOUTH | ▶ |  | N174,871,068.20 |

Federation Account Allocation Committee (FAAC) November 2018 Disbursement

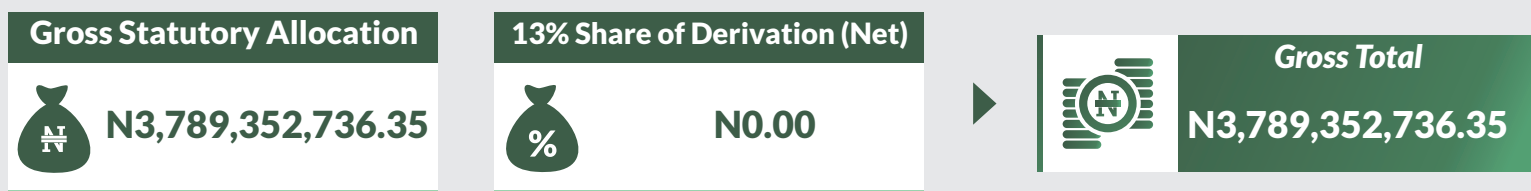
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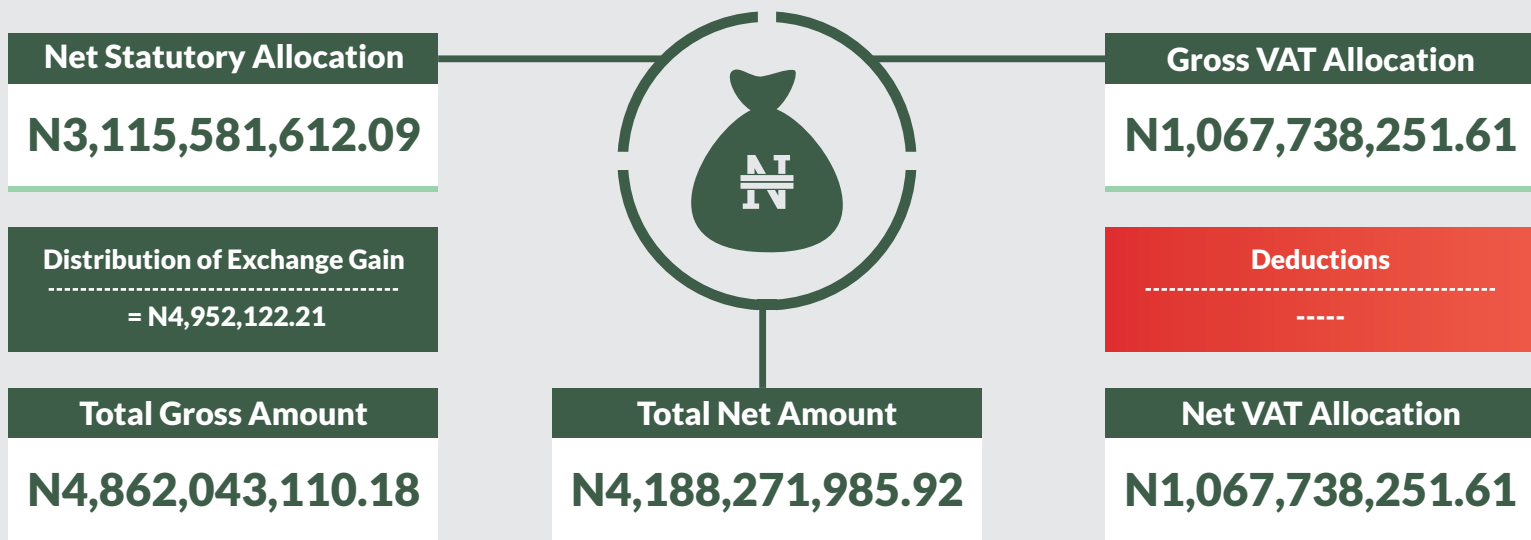
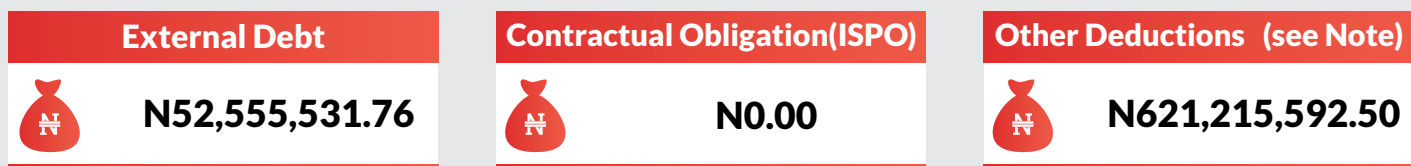
ADAMAWA STATE

 **21**
No. of LGCs

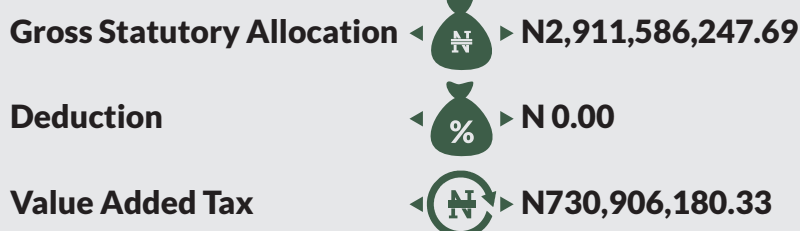
BENEFICIARIES



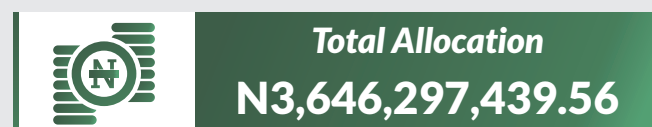
DEDUCTIONS



LGAs






Exchange Gain Allocation = N3,805,011.55





Total Allocation

| | | | |
|------------|---|---|------------------------|
| DEMSA | ▶ |  | N181,119,737.08 |
| FUFORE | ▶ |  | N215,104,296.86 |
| GANYE | ▶ |  | N185,692,649.58 |
| GIREI | ▶ |  | N164,451,951.11 |
| GOMBI | ▶ |  | N164,323,443.51 |
| GUYUK | ▶ |  | N175,676,928.25 |
| HONG | ▶ |  | N187,410,517.51 |
| JADA | ▶ |  | N194,329,895.82 |
| YOLA-NORTH | ▶ |  | N175,933,117.84 |
| LAMURDE | ▶ |  | N155,070,832.56 |
| MADAGALI | ▶ |  | N158,736,792.52 |
| MAIHA | ▶ |  | N154,328,455.64 |
| MAYO-BELWA | ▶ |  | N177,048,493.42 |
| MICHIKA | ▶ |  | N172,871,469.99 |
| MUBI NORTH | ▶ |  | N166,248,651.63 |
| MUBI SOUTH | ▶ |  | N155,585,822.04 |
| NUMAN | ▶ |  | N146,613,221.36 |
| SHELLENG | ▶ |  | N166,489,342.71 |



Total Allocation

| | | | |
|-------------------|---|---|------------------------|
| SONG | ▶ |  | N203,897,851.46 |
| TOUNGO | ▶ |  | N169,481,250.61 |
| YOLA-SOUTH | ▶ |  | N175,882,718.05 |

Federation Account Allocation Committee (FAAC)

November 2018 Disbursement

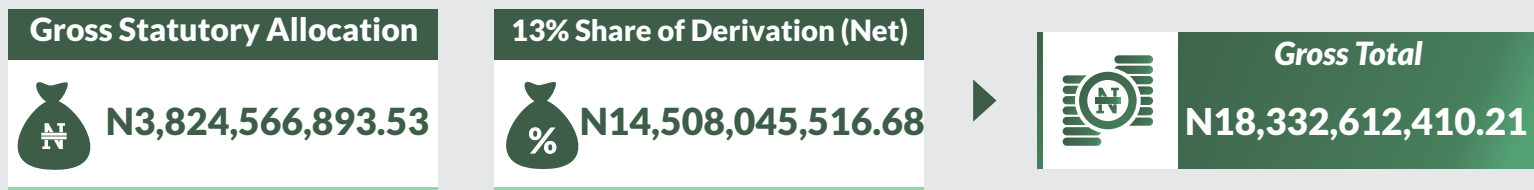
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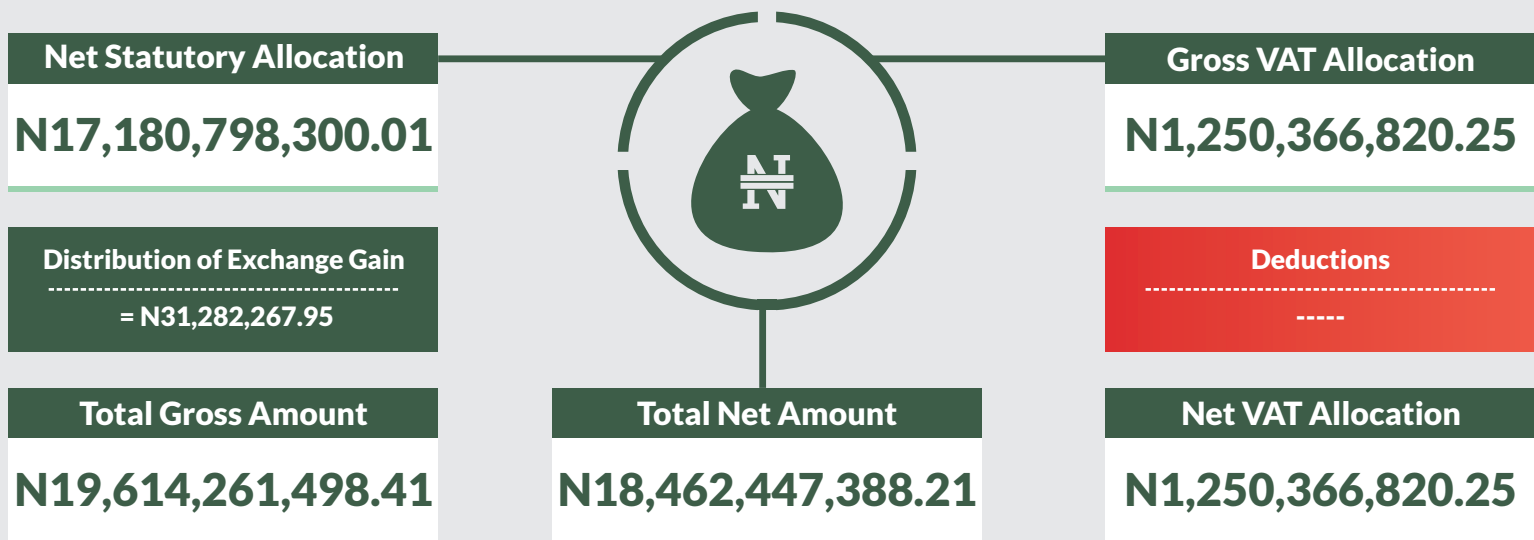
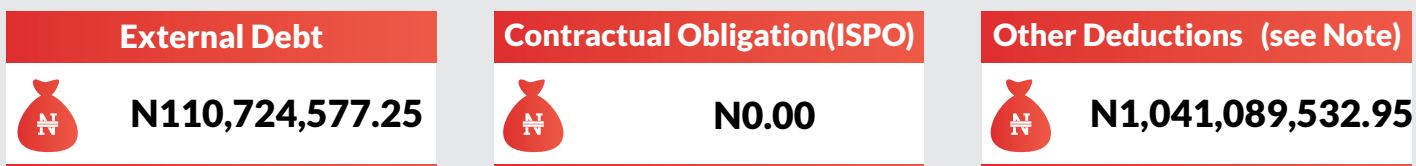
AKWA IBOM STATE

 **31**
No. of LGCs

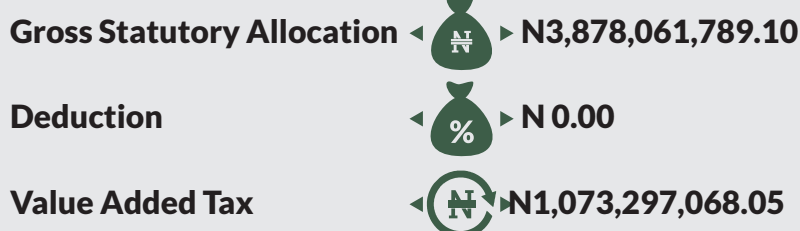
BENEFICIARIES



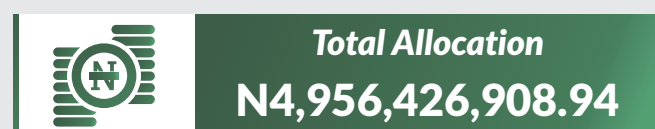
DEDUCTIONS



LGAs



Exchange Gain Allocation = N5,068,051.79









Total Allocation

| | | | |
|------------------------|---|---|------------------------|
| ABAK | ▶ |  | N167,865,674.22 |
| EASTERN OBOLO | ▶ |  | N132,919,289.10 |
| EKET | ▶ |  | N174,484,765.23 |
| EKPE ATAI | ▶ |  | N135,238,221.93 |
| ESSIEN UDIM | ▶ |  | N180,126,708.50 |
| ETIM EKPO | ▶ |  | N155,481,483.41 |
| ETINAN | ▶ |  | N176,748,528.60 |
| IBENO | ▶ |  | N142,033,405.81 |
| IBESIKPO ASUTAN | ▶ |  | N164,572,232.58 |
| IBIONO IBOM | ▶ |  | N179,910,092.51 |
| IKA | ▶ |  | N138,703,550.65 |
| IKONO | ▶ |  | N162,938,619.61 |
| IKOT ABASI | ▶ |  | N162,983,693.98 |
| IKOT EKPENE | ▶ |  | N167,831,970.50 |
| INI | ▶ |  | N153,107,700.62 |
| ITU | ▶ |  | N157,753,639.55 |
| MBO | ▶ |  | N147,817,433.32 |
| MKPAT ENIN | ▶ |  | N181,274,928.52 |



Total Allocation

| | | | |
|-------------------------|---|---|------------------------|
| NSIT IBOM | ▶ |  | N152,381,783.24 |
| NSIT UBIUM | ▶ |  | N160,081,393.41 |
| OBAT AKARA | ▶ |  | N166,631,126.95 |
| OKOBO | ▶ |  | N144,970,110.64 |
| ONNA | ▶ |  | N151,384,807.38 |
| ORON | ▶ |  | N151,505,716.32 |
| ORUK ANAM | ▶ |  | N179,315,553.89 |
| UDUNG UKO | ▶ |  | N134,256,546.17 |
| UKANAFUN | ▶ |  | N163,718,538.75 |
| UQUO | ▶ |  | N135,083,417.00 |
| URUAN | ▶ |  | N171,220,589.37 |
| URUE OFFONG/ORUK | ▶ |  | N143,973,714.31 |
| UYO | ▶ |  | N220,111,672.86 |

Federation Account Allocation Committee (FAAC)

November 2018 Disbursement

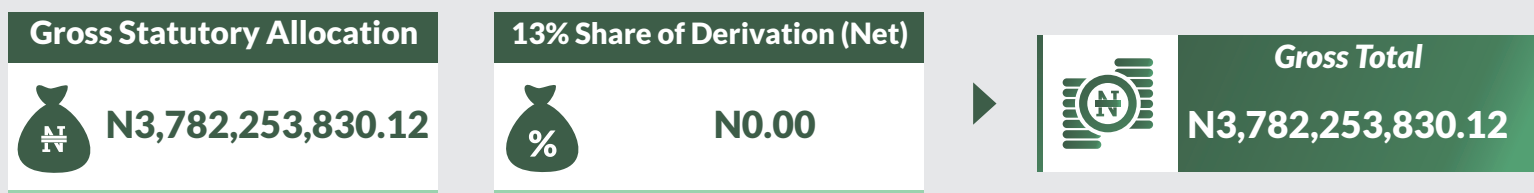
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of October, 2018 Shared in November, 2018



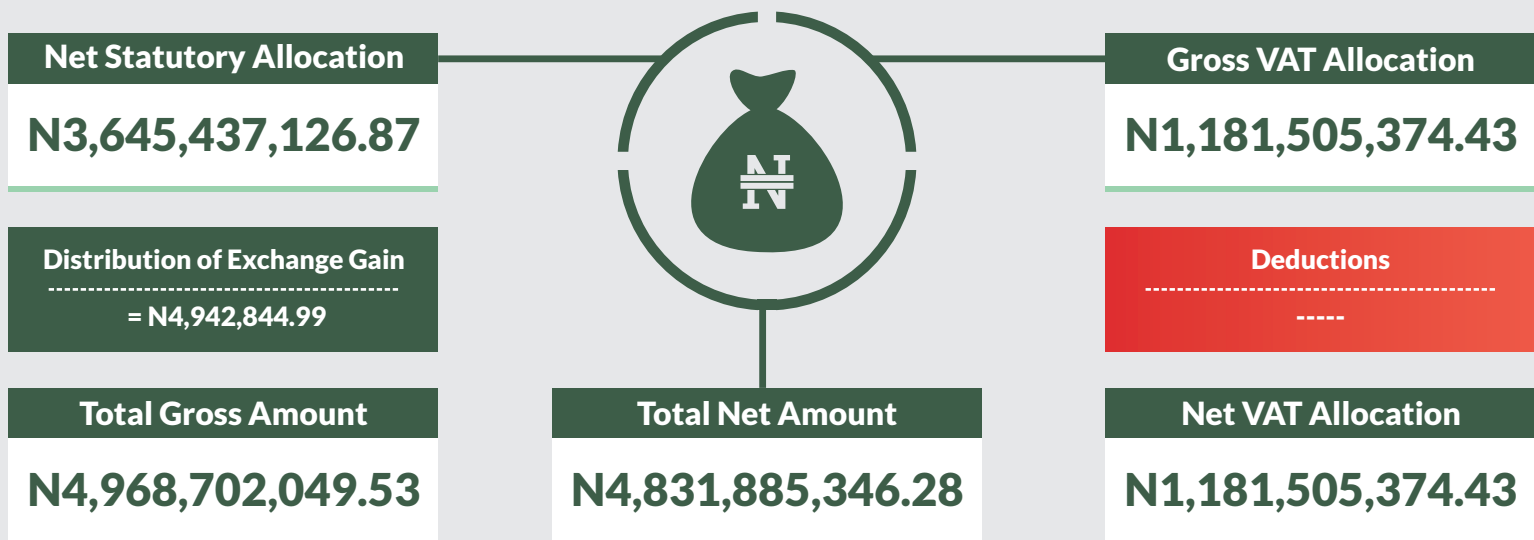
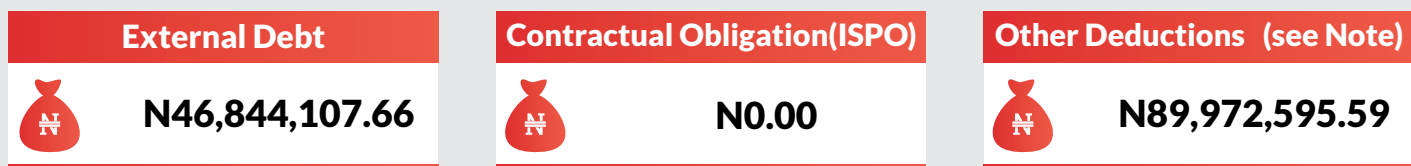
ANAMBRA STATE

 **21**
No. of LGCs

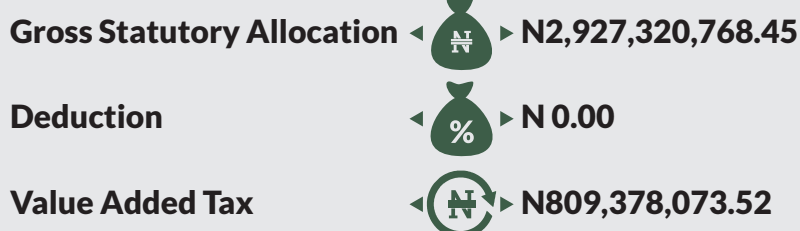
BENEFICIARIES



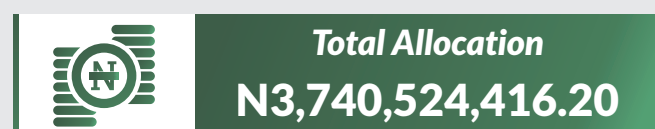
DEDUCTIONS



LGAs



Exchange Gain Allocation = N3,825,574.23





Total Allocation

| | | | |
|---------------|---|---|------------------------|
| AGUATA | ▶ |  | N244,529,960.78 |
| ANAMBRA EAST | ▶ |  | N162,022,723.53 |
| ANAMBRA WEST | ▶ |  | N166,735,162.12 |
| ANIOCHA | ▶ |  | N202,895,704.15 |
| AWKA NORTH | ▶ |  | N151,870,591.39 |
| AWKA SOUTH | ▶ |  | N175,789,117.12 |
| AYAMELUM | ▶ |  | N163,362,580.51 |
| DUNUKOFIA | ▶ |  | N145,122,576.80 |
| EKWUSIGWO | ▶ |  | N162,465,524.92 |
| IDEMILI NORTH | ▶ |  | N257,039,660.88 |
| IDEMILI SOUTH | ▶ |  | N178,851,799.89 |
| IHIALA | ▶ |  | N217,096,242.61 |
| NJIKOKA | ▶ |  | N160,162,889.23 |
| NNEWI NORTH | ▶ |  | N159,786,748.51 |
| NNEWI SOUTH | ▶ |  | N190,455,561.99 |
| OGBARU | ▶ |  | N182,923,830.71 |
| ONISHA NORTH | ▶ |  | N152,431,677.13 |
| ONISHA SOUTH | ▶ |  | N157,643,444.30 |



Total Allocation

| | | | |
|---------------------|---|---|------------------------|
| ORUMBA NORTH | ▶ |  | N170,246,742.90 |
| ORUMBA SOUTH | ▶ |  | N172,968,513.73 |
| OYI | ▶ |  | N166,123,363.02 |

Federation Account Allocation Committee (FAAC) November 2018 Disbursement

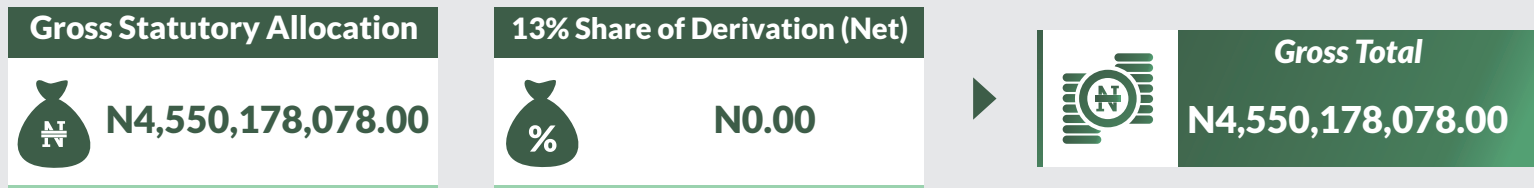
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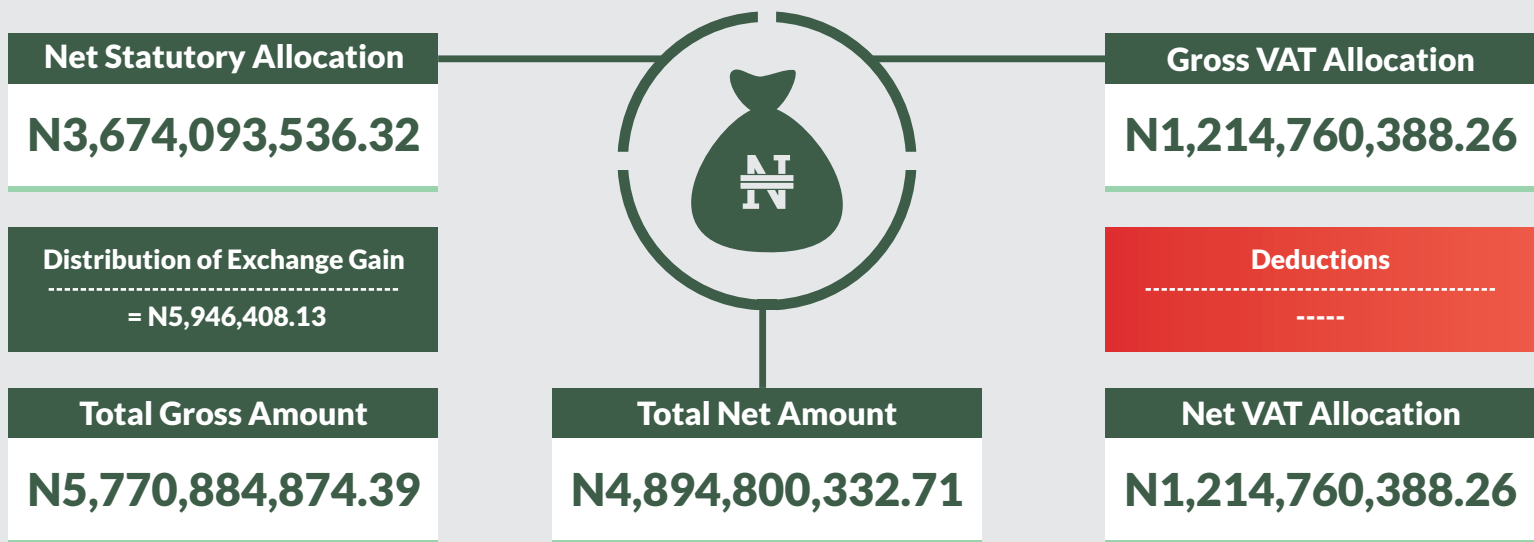
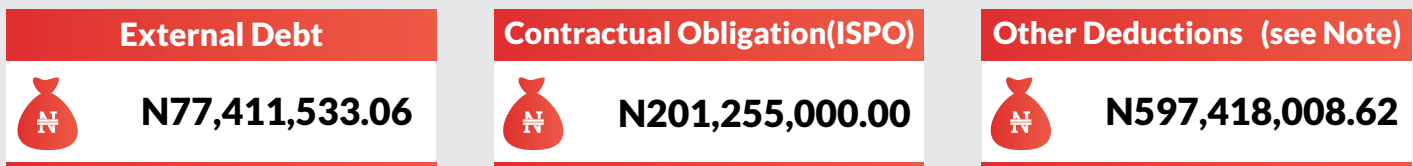
BAUCHI STATE

 **20**
No. of LGCs

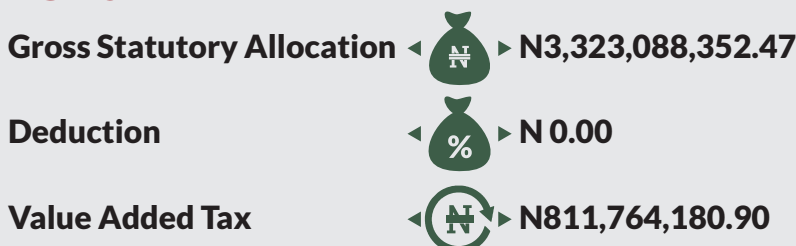
BENEFICIARIES



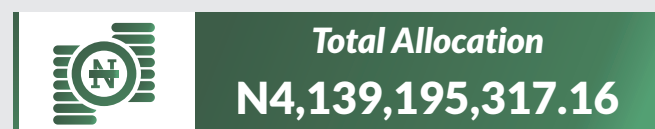
DEDUCTIONS



LGAs



Exchange Gain Allocation = N4,342,783.79





Total Allocation

| | | | |
|---------------|---|--|------------------------|
| ALKALERI | ▶ | | N267,032,207.85 |
| BAUCHI | ▶ | | N324,966,665.37 |
| BOGORO | ▶ | | N145,081,304.02 |
| DAMBAN | ▶ | | N171,173,958.39 |
| DARAZO | ▶ | | N215,522,122.74 |
| DASS | ▶ | | N144,676,573.04 |
| GAMAWA | ▶ | | N227,946,436.16 |
| GANJUWA | ▶ | | N226,961,592.66 |
| GIADE | ▶ | | N165,007,453.50 |
| I/GADAU | ▶ | | N189,444,672.87 |
| JAMA'ARE | ▶ | | N147,237,554.69 |
| KATAGUM | ▶ | | N223,988,777.55 |
| KIRFI | ▶ | | N181,046,418.44 |
| MISAU | ▶ | | N214,450,677.29 |
| NINGI | ▶ | | N272,093,908.10 |
| SHIRA | ▶ | | N205,478,164.07 |
| TAFAWA BALEWA | ▶ | | N201,709,926.26 |
| TORO | ▶ | | N277,432,273.37 |



Total Allocation

WARJI



N158,521,238.71

ZAKI



N179,423,392.08

Federation Account Allocation Committee (FAAC)

November 2018 Disbursement

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



BAYELSA STATE

8
No. of LGCs

BENEFICIARIES

| | | |
|---|---|---|
| Gross Statutory Allocation N3,365,838,470.39 | 13% Share of Derivation (Net) N10,798,176,501.69 | Gross Total N14,164,014,972.08 |
|---|---|---|

DEDUCTIONS

| | | |
|---|--|--|
| External Debt N34,374,598.38 | Contractual Obligation (ISPO) N421,546,663.22 | Other Deductions (see Note) N1,158,604,679.39 |
|---|--|--|

| | | |
|---|--|---|
| Net Statutory Allocation N12,549,489,031.09 | | Gross VAT Allocation N1,013,939,875.14 |
| Distribution of Exchange Gain ----- = N21,898,486.62 | | Deductions ----- ----- |
| Total Gross Amount N15,199,853,333.84 | Total Net Amount N13,585,327,392.85 | Net VAT Allocation N1,013,939,875.14 |

LGAs

| | | |
|----------------------------|--|-------------------|
| Gross Statutory Allocation | | N1,352,618,595.57 |
| Deduction | | N 0.00 |
| Value Added Tax | | N383,690,252.67 |

Exchange Gain Allocation = N1,767,671.96

| |
|---|
| Total Allocation N1,738,076,520.20 |
|---|

*Total Allocation***BRASS****N207,022,812.20****EKERMOR****N237,330,638.69****KOLOKUMA/OPOKUMA****N160,824,621.54****NEMBE****N193,583,261.67****OGBIA****N205,024,216.36****SAGBAMA****N202,883,262.68****SOUTHERN IJAW****N272,759,061.24****YENAGOA****N258,648,645.82**

Federation Account Allocation Committee (FAAC) November 2018 Disbursement

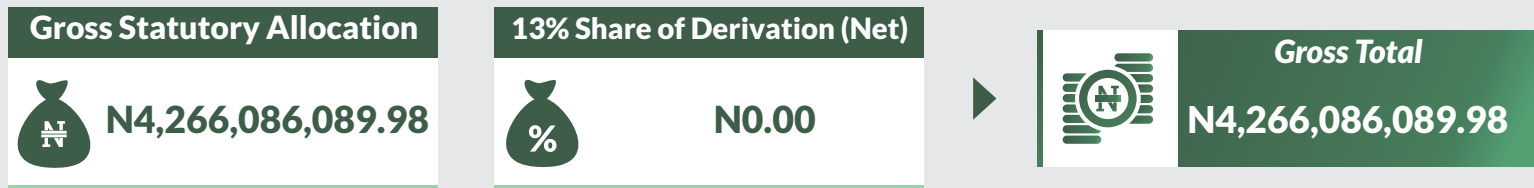
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of October, 2018 Shared in November, 2018



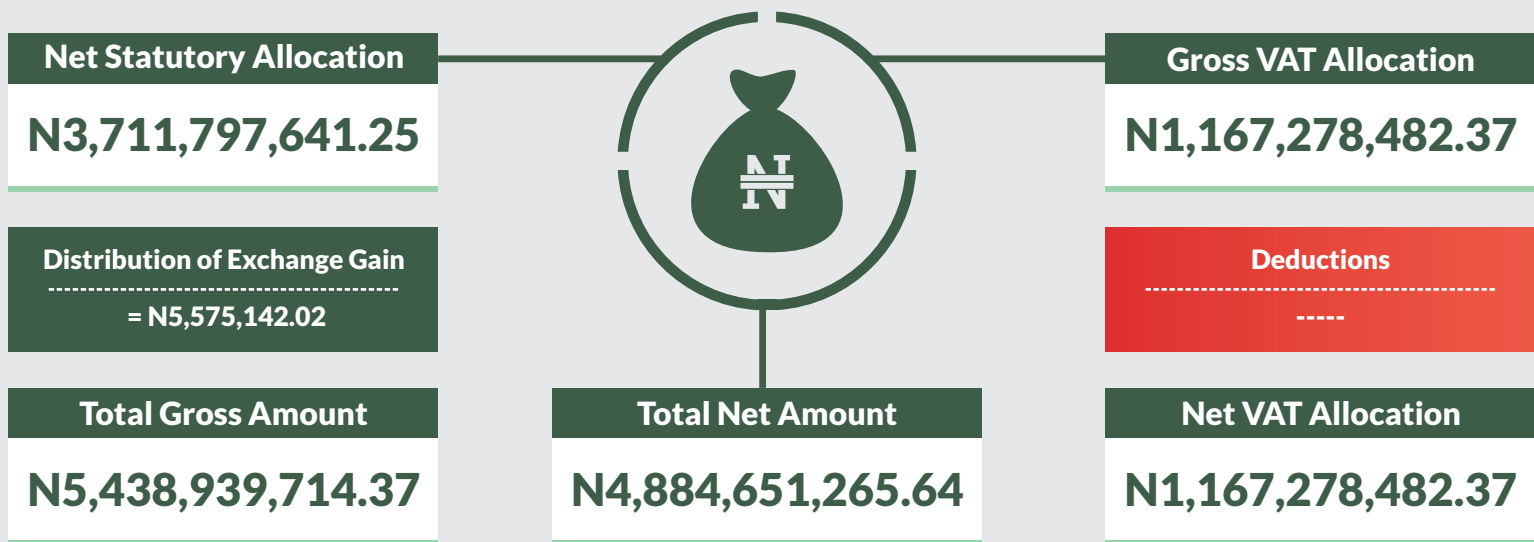
BENUE STATE

 **23**
No. of LGCs

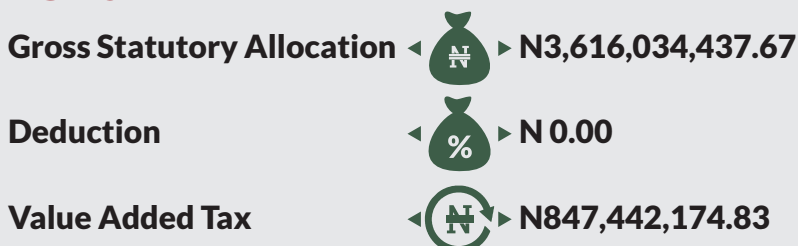
BENEFICIARIES



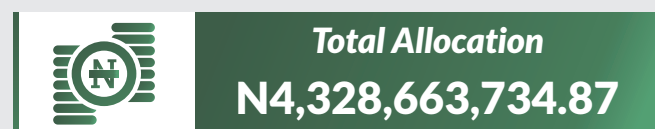
DEDUCTIONS



LGAs








Exchange Gain Allocation = N4,725,620.89





Total Allocation

| | | | |
|-------------|---|---|------------------------|
| ADO | ▶ |  | N189,837,870.86 |
| AGATU | ▶ |  | N166,284,977.89 |
| APA | ▶ |  | N160,405,275.38 |
| BURUKU | ▶ |  | N193,767,705.74 |
| GBOKO | ▶ |  | N253,611,415.36 |
| GUMA | ▶ |  | N202,594,156.37 |
| GWER EAST | ▶ |  | N191,676,404.37 |
| GWER WEST | ▶ |  | N165,692,331.75 |
| KATSINA ALA | ▶ |  | N210,200,395.23 |
| KONSHISHA | ▶ |  | N200,772,646.93 |
| KWANDE | ▶ |  | N226,690,810.60 |
| LOGO | ▶ |  | N176,343,124.27 |
| MAKURDI | ▶ |  | N215,574,871.18 |
| OBI | ▶ |  | N154,506,191.02 |
| OGBADIBO | ▶ |  | N163,341,663.21 |
| OHIMINI | ▶ |  | N146,993,840.60 |
| OJU | ▶ |  | N187,555,606.83 |
| OKPOKWU | ▶ |  | N178,117,204.01 |

*Total Allocation***OTUKPO****N209,866,559.73****TARKA****N142,921,388.67****UKUM****N197,415,191.18****USHONGO****N190,937,046.82****VANDEIKYA****N203,557,056.85**

Federation Account Allocation Committee (FAAC) November 2018 Disbursement

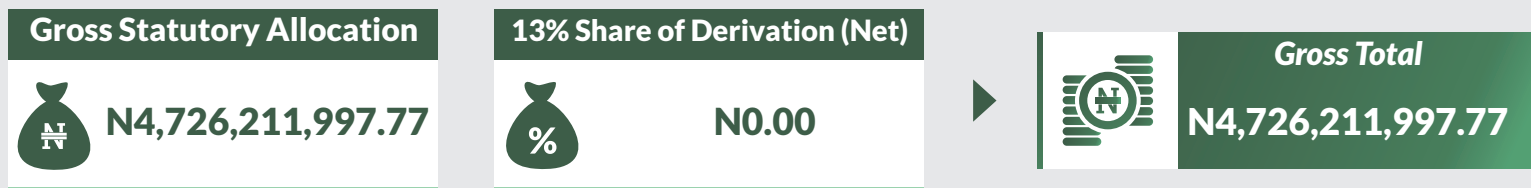
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of October, 2018 Shared in November, 2018



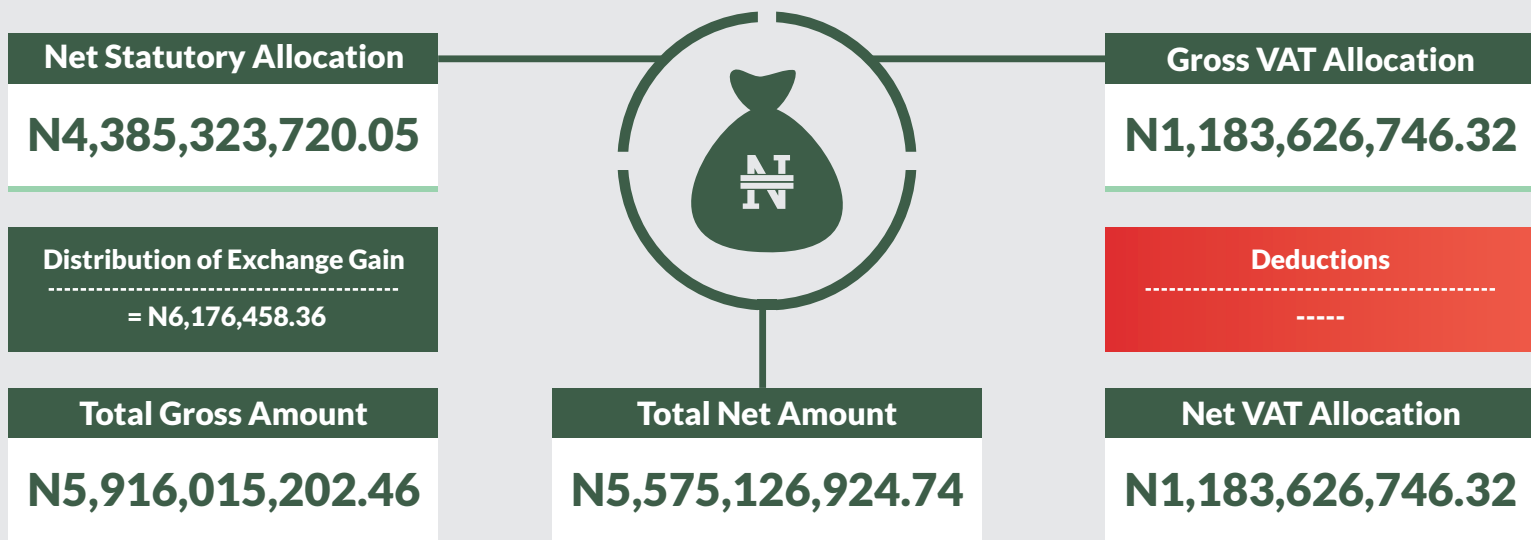
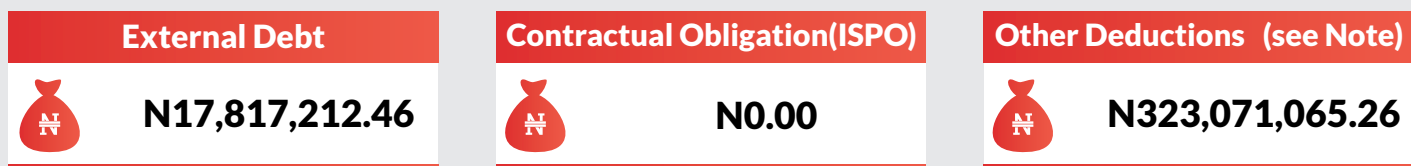
BORNO STATE

 **27**
No. of LGCs

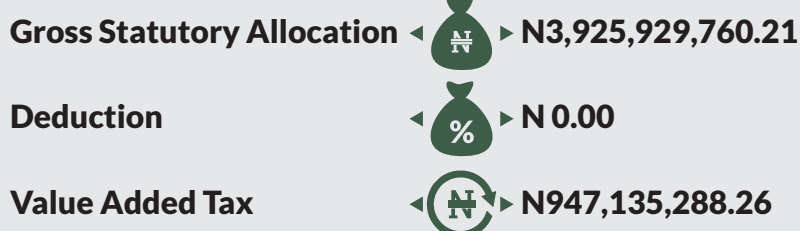
BENEFICIARIES



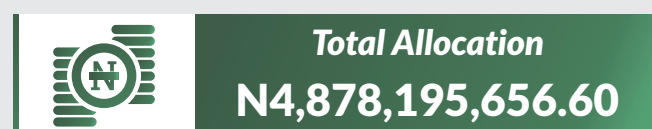
DEDUCTIONS



LGAs






Exchange Gain Allocation = N5,130,608.13





Total Allocation

| | | | |
|-------------|---|---|------------------------|
| ABADAN | ▶ |  | N173,152,694.78 |
| ASKIRA UBA | ▶ |  | N171,328,488.04 |
| BAMA | ▶ |  | N236,698,379.86 |
| BAYO | ▶ |  | N140,483,822.96 |
| BIU | ▶ |  | N190,496,521.11 |
| CHIBOK | ▶ |  | N139,185,175.16 |
| DAMBOA | ▶ |  | N226,616,233.78 |
| DIKWA | ▶ |  | N154,307,899.58 |
| GUBIO | ▶ |  | N180,911,044.15 |
| GUZAMALA | ▶ |  | N155,042,961.79 |
| GWOZA | ▶ |  | N223,545,529.39 |
| HAWUL | ▶ |  | N159,447,627.05 |
| JERE | ▶ |  | N185,844,603.75 |
| KAGA | ▶ |  | N159,674,360.43 |
| KALA BALGE | ▶ |  | N147,143,848.72 |
| KONDUGA | ▶ |  | N209,814,048.91 |
| KUKAWA | ▶ |  | N218,737,103.78 |
| KWAYA KUSAR | ▶ |  | N127,861,166.89 |

*Total Allocation***MAFA****N166,192,850.60****MAGUMERI****N193,716,261.98****MAIDUGURI METRO****N295,435,701.28****MARTE****N178,422,272.51****MOBBAR****N167,472,949.45****MONGUNO****N163,725,644.93****NGALA****N192,321,167.26****NGANZAI****N162,190,052.06****SHANI****N158,427,246.42**

Federation Account Allocation Committee (FAAC) November 2018 Disbursement

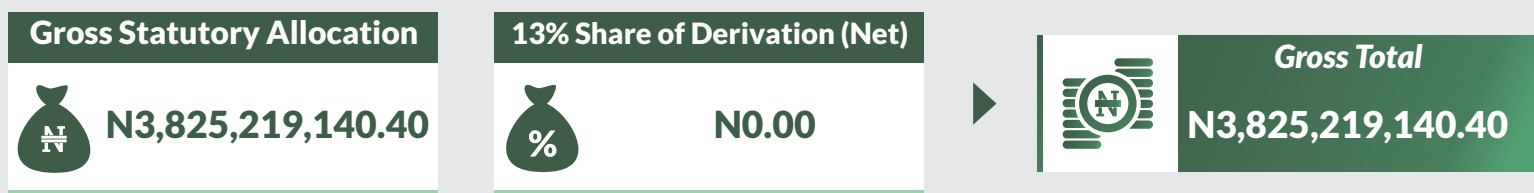
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of October, 2018 Shared in November, 2018



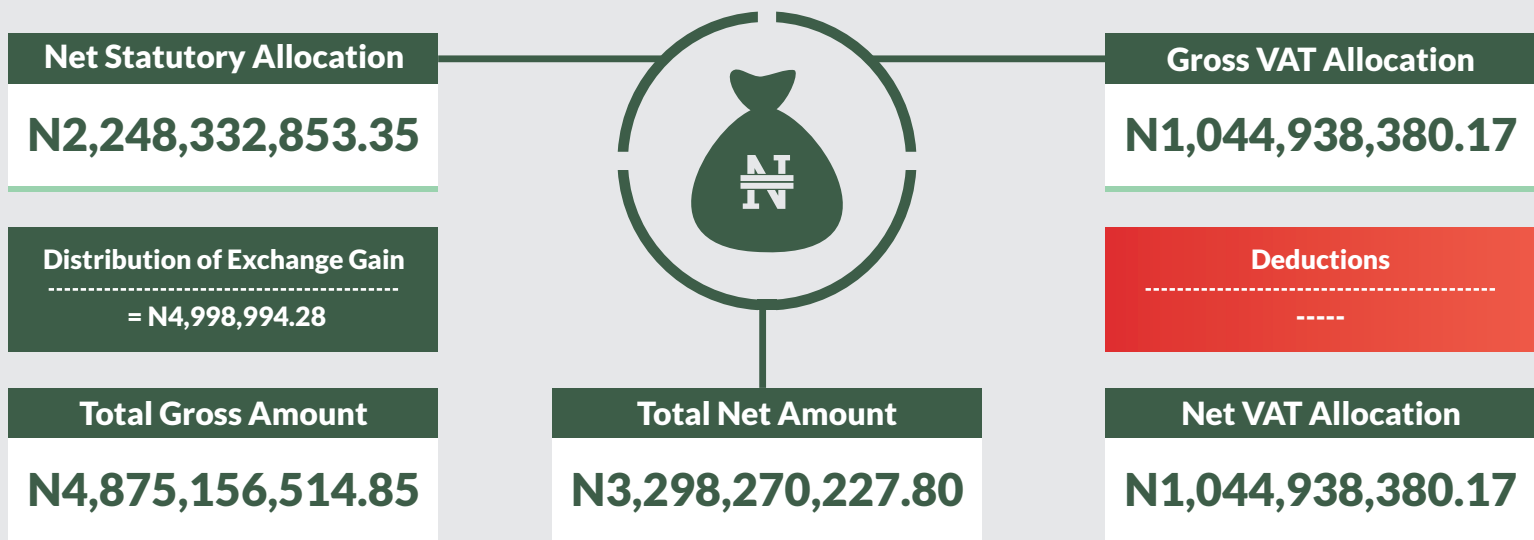
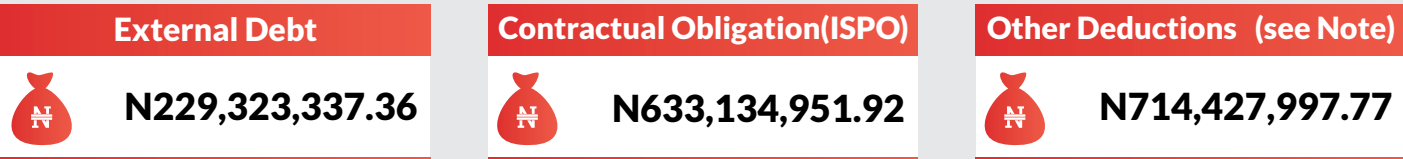
CROSS RIVER STATE

 **18**
No. of LGCs

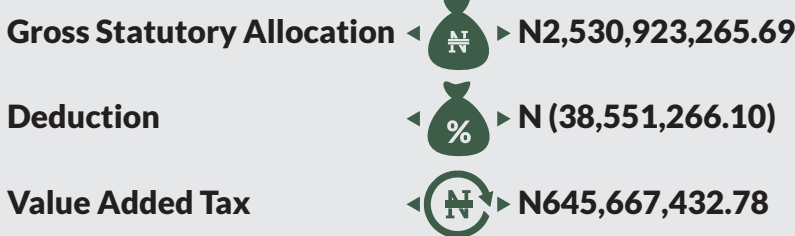
BENEFICIARIES



DEDUCTIONS



LGAs




Exchange Gain Allocation = N3,307,541.47





Total Allocation

| | | | |
|--------------------------|---|---|------------------------|
| ABI | ▶ |  | N167,559,099.81 |
| AKAMKPA | ▶ |  | N202,177,356.59 |
| AKPABUYO | ▶ |  | N204,155,020.17 |
| BAKASSI | ▶ |  | N129,340,462.68 |
| BEKWARA | ▶ |  | N154,970,301.20 |
| BIASE | ▶ |  | N178,302,793.80 |
| BOKI | ▶ |  | N200,344,464.45 |
| CALABAR MUNICIPAL | ▶ |  | N166,058,778.43 |
| CALABAR SOUTH | ▶ |  | N175,465,414.27 |
| ETUNG | ▶ |  | N137,258,096.01 |
| IKOM | ▶ |  | N182,639,414.37 |
| OBANLIKU | ▶ |  | N157,991,222.74 |
| OBUBRA | ▶ |  | N176,239,908.86 |
| OBUDU | ▶ |  | N167,879,068.07 |
| ODUKPANI | ▶ |  | N188,055,471.83 |
| OGOJA | ▶ |  | N177,490,035.48 |
| YAKURR | ▶ |  | N179,904,269.54 |
| YALA | ▶ |  | N195,515,795.55 |

Federation Account Allocation Committee (FAAC) November 2018 Disbursement

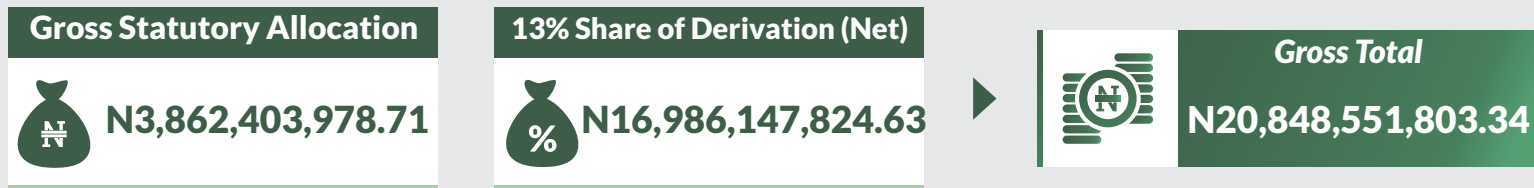
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of October, 2018 Shared in November, 2018



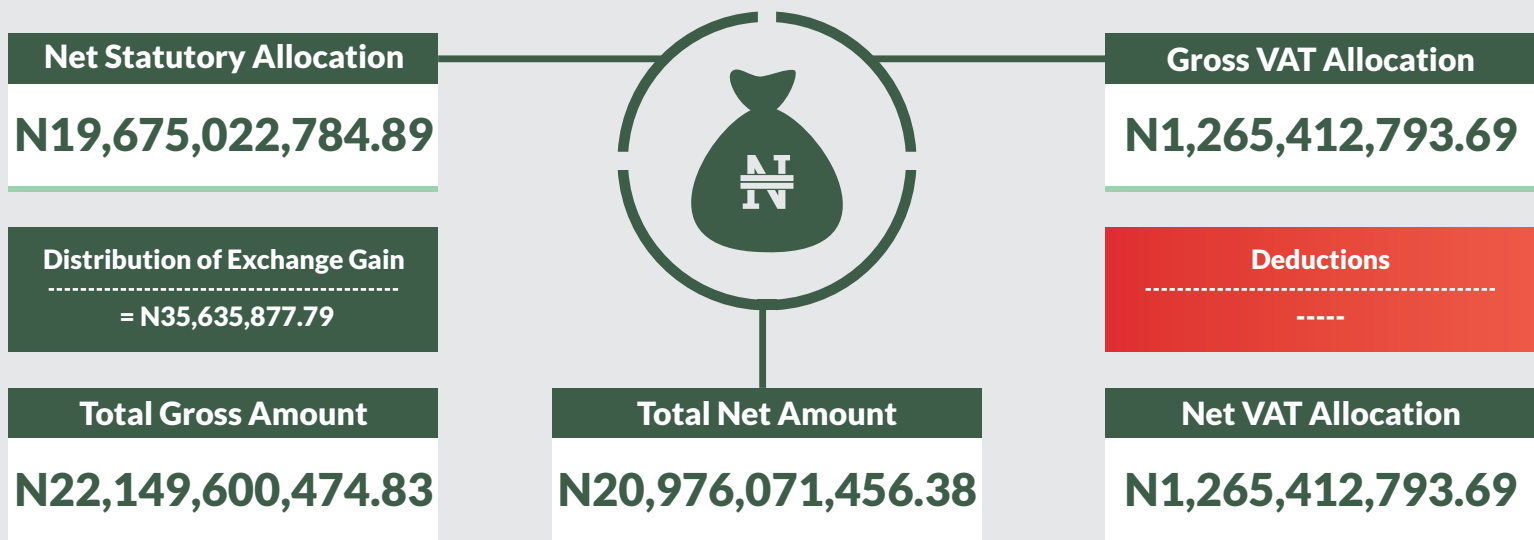
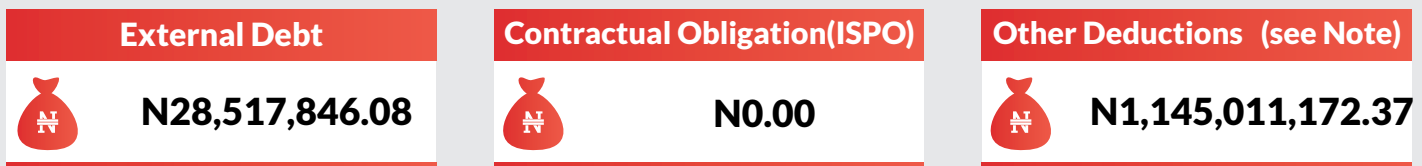
DELTA STATE

 **25**
No. of LGCs

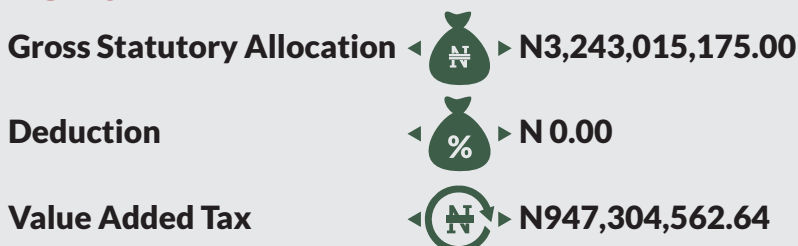
BENEFICIARIES



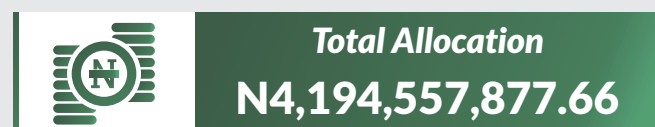
DEDUCTIONS



LGAs



Exchange Gain Allocation = N4,238,140.02





Total Allocation

ANIOCHA NORTH



N144,191,100.23

ANIOCHA SOUTH



N156,875,767.28

BOMADI



N135,260,203.53

BURUTU



N189,704,278.82

ETHIOPE EAST



N175,657,757.30

ETHIOPE WEST



N179,155,192.26

IKA NORTH EAST



N185,966,440.51

IKA SOUTH



N175,651,771.59

ISOKO NORTH



N166,111,269.98

ISOKO SOUTH



N187,775,287.59

NDOKWA EAST



N155,179,069.52

NDOKWA WEST



N162,495,748.59

OKPE



N150,471,944.85

OSHIMILI NORTH



N146,981,544.41

OSHIMILI SOUTH



N159,176,972.57

PATANI



N131,662,644.58

SAPELE



N165,785,618.91

UDU



N170,167,354.47

*Total Allocation*

UGHELLI NORTH ▶

**N224,572,621.41**

UGHELLI SOUTH ▶

**N180,204,701.53**

UKWUANI ▶

**N144,478,850.90**

UVWIE ▶

**N169,090,816.06**

WARRI SOUTH ▶

**N208,906,650.89**

WARRI NORTH ▶

**N167,916,166.81**

WARRI SOUTH-WEST ▶

**N161,118,103.08**

Federation Account Allocation Committee (FAAC) November 2018 Disbursement

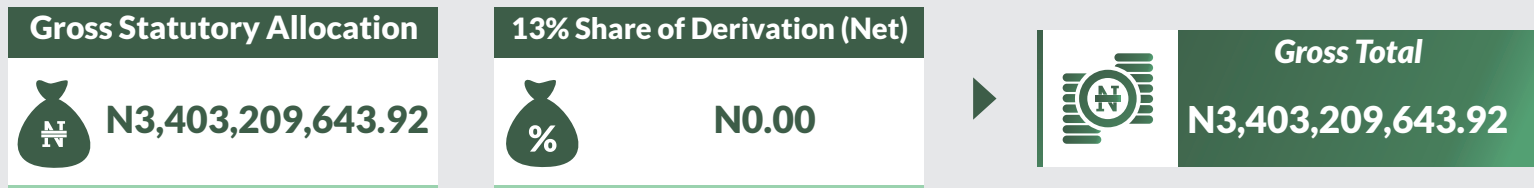
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of October, 2018 Shared in November, 2018



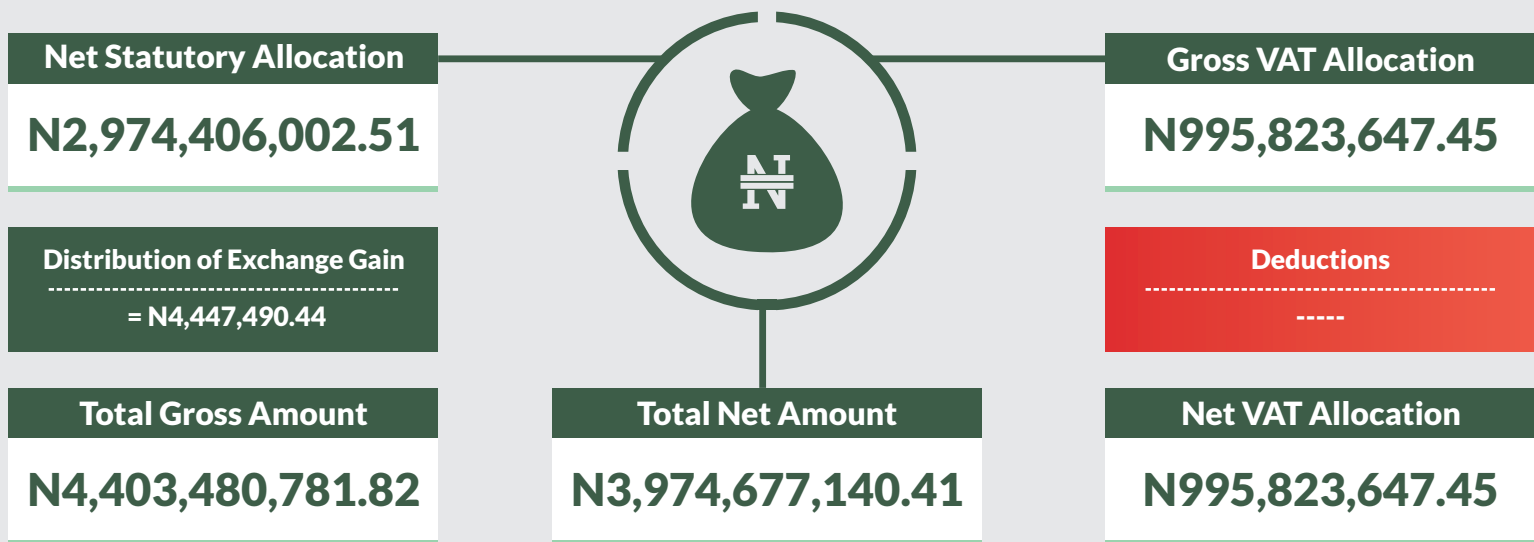
EBONYI STATE

 **13**
No. of LGCs

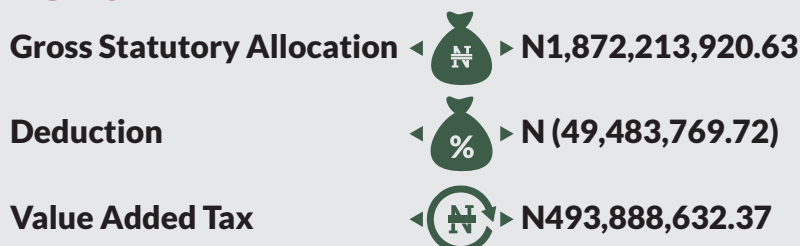
BENEFICIARIES



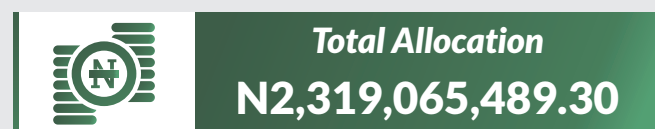
DEDUCTIONS



LGAs
















Exchange Gain Allocation = N2,446,706.02





Total Allocation

| | | | |
|---------------------|---|---|------------------------|
| ABAKALIKI | ▶ |  | N177,010,902.74 |
| AFIKPO NORTH | ▶ |  | N168,684,886.19 |
| AFIKPO SOUTH | ▶ |  | N169,872,160.20 |
| EBONYI | ▶ |  | N162,759,465.03 |
| EZZA NORTH | ▶ |  | N163,759,498.19 |
| EZZA SOUTH | ▶ |  | N167,931,116.31 |
| IKWO | ▶ |  | N196,813,126.84 |
| ISHIELU | ▶ |  | N173,997,739.16 |
| IVO | ▶ |  | N158,420,831.23 |
| IZZI | ▶ |  | N216,121,082.77 |
| OHAOZARA | ▶ |  | N170,315,420.19 |
| OHAUKWU | ▶ |  | N188,004,479.09 |
| ONICHA | ▶ |  | N205,374,781.35 |

Federation Account Allocation Committee (FAAC) November 2018 Disbursement

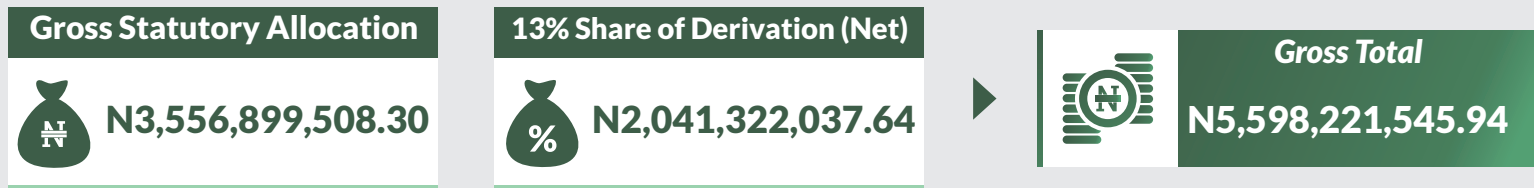
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of October, 2018 Shared in November, 2018



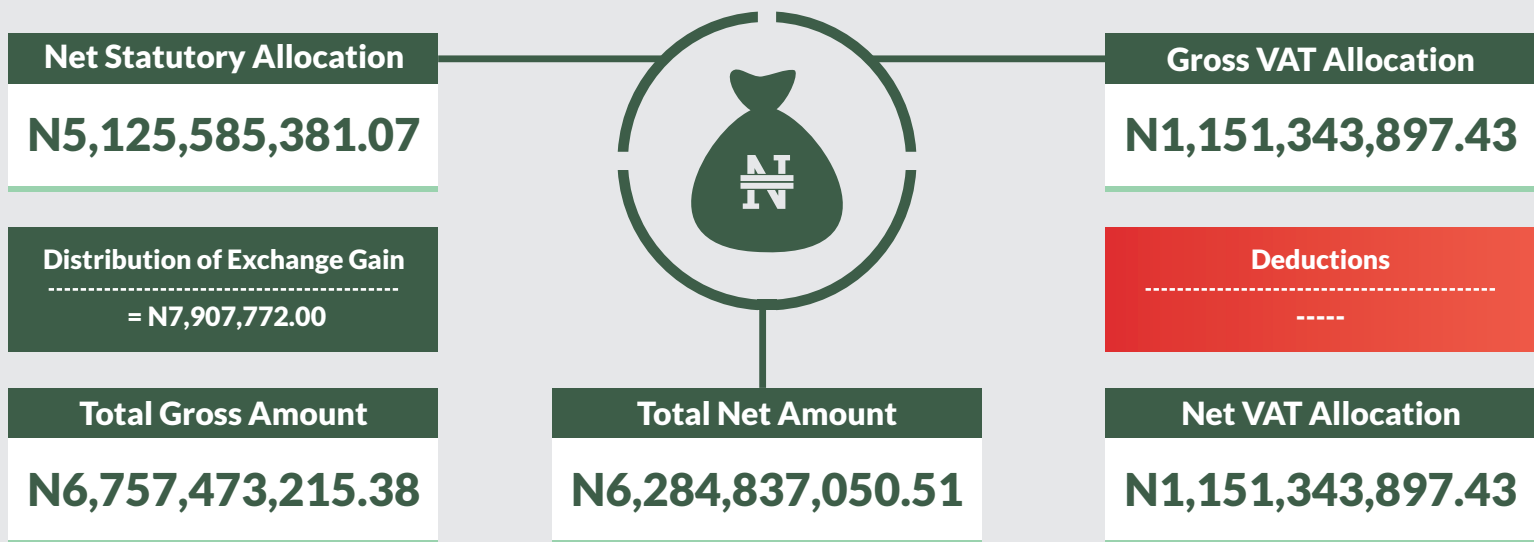
EDO STATE

 **18**
No. of LGCs

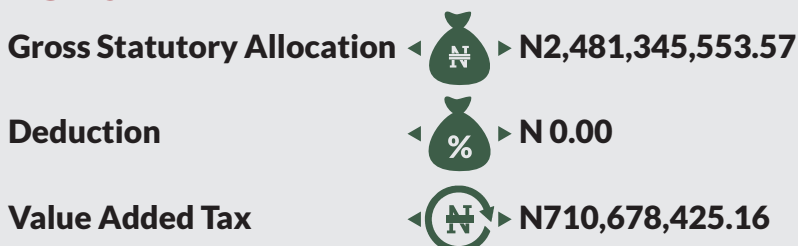
BENEFICIARIES



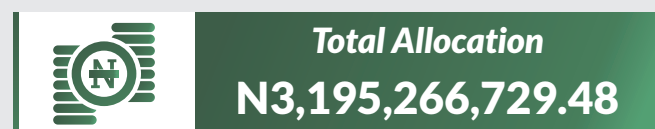
DEDUCTIONS



LGAs



Exchange Gain Allocation = N3,242,750.75





Total Allocation

AKOKO EDO



N218,275,325.13

EGOR



N215,505,209.82

ESAN CENTRAL



N142,320,121.86

ESAN NORTH EAST



N146,584,281.56

ESAN SOUTH EAST



N172,272,737.56

ESAN WEST



N149,051,666.40

ETSAKO CENTRAL



N146,788,038.49

ETSAKO EAST



N168,881,577.66

ETSAKO WEST



N186,061,133.74

IGUEBEN



N136,835,746.62

IKPOBA OKHA



N235,281,046.75

OREDO



N240,835,664.87

ORHIONWON



N185,973,552.45

OVIA NORTH EAST



N177,014,722.93

OVIA SOUTH WEST



N188,359,746.75

OWAN EAST



N171,115,948.62

OWAN WEST



N142,790,360.23

UHUNMWODE



N171,319,848.06

Federation Account Allocation Committee (FAAC) November 2018 Disbursement

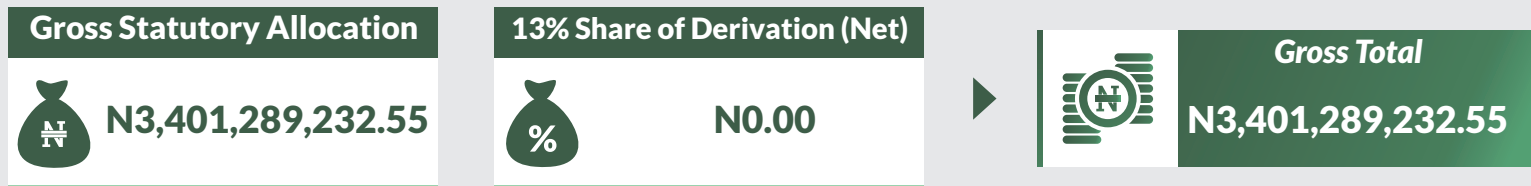
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of October, 2018 Shared in November, 2018



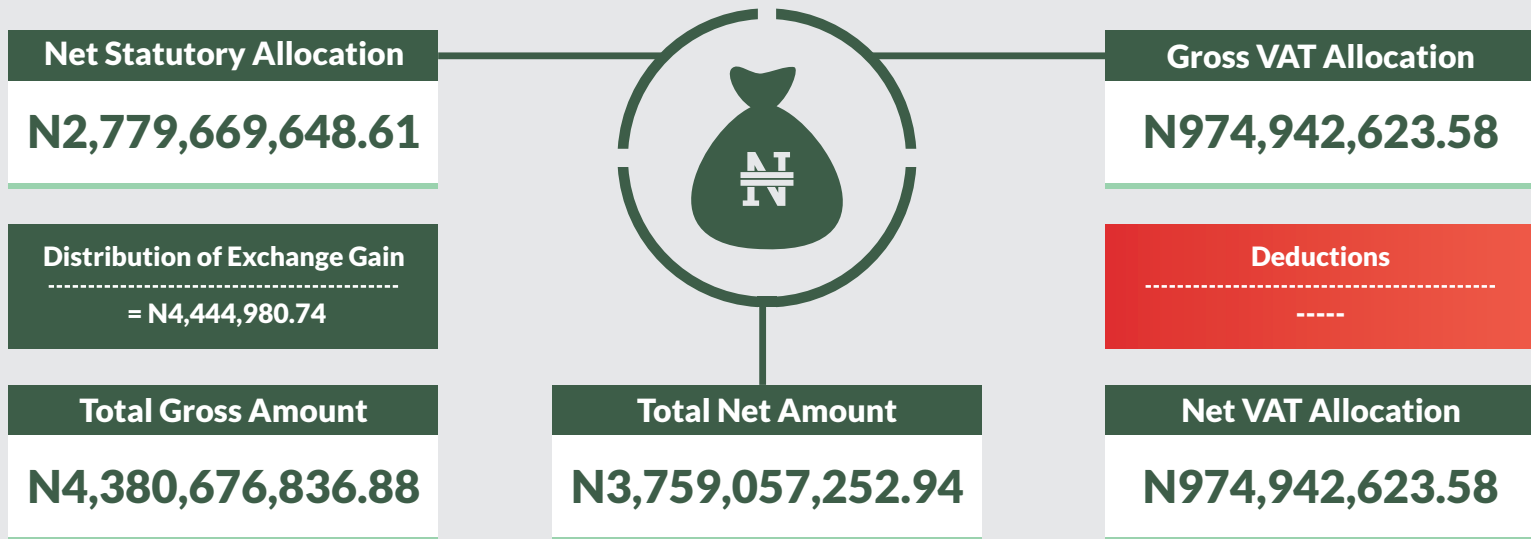
EKITI STATE

 **16**
No. of LGCs

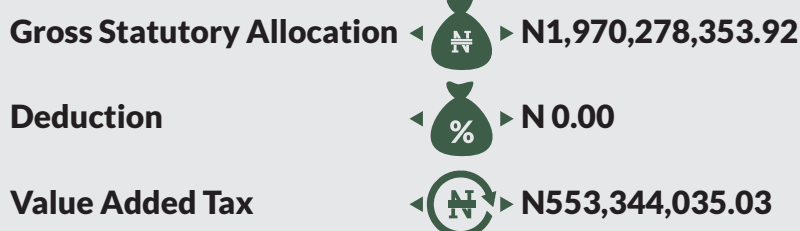
BENEFICIARIES



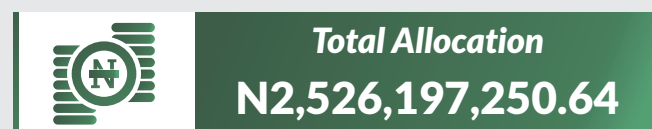
DEDUCTIONS



LGAs



Exchange Gain Allocation = N2,574,861.69





Total Allocation

ADO EKITI



N206,744,615.35

AIYEKIRE



N156,326,049.01

EFON



N146,021,344.39

EKITI EAST



N153,665,846.12

EKITI SOUTH WEST



N162,833,768.89

EKITI WEST



N166,405,876.98

EMURE



N137,103,575.24

IDO-OSI



N166,788,651.12

IJERO



N180,701,991.13

IKERE



N157,263,814.03

IKOLE



N167,661,279.60

ILEJEMEJI



N118,950,954.07

IREPODUN/IFELODUN



N150,134,564.04

ISE/ORUN



N146,140,194.50

MOBA



N156,902,978.14

OYE



N152,551,748.04

Federation Account Allocation Committee (FAAC) November 2018 Disbursement

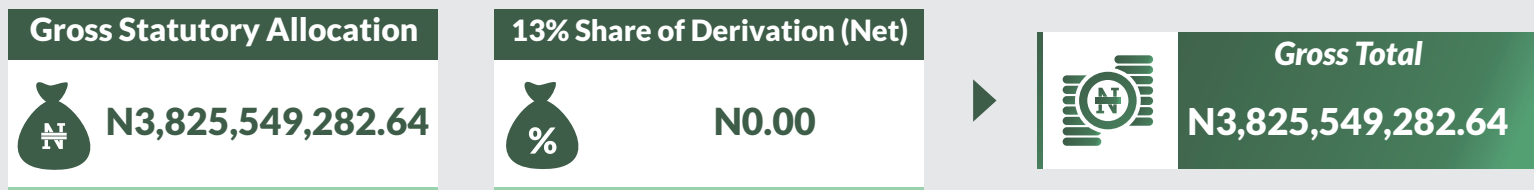
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of October, 2018 Shared in November, 2018



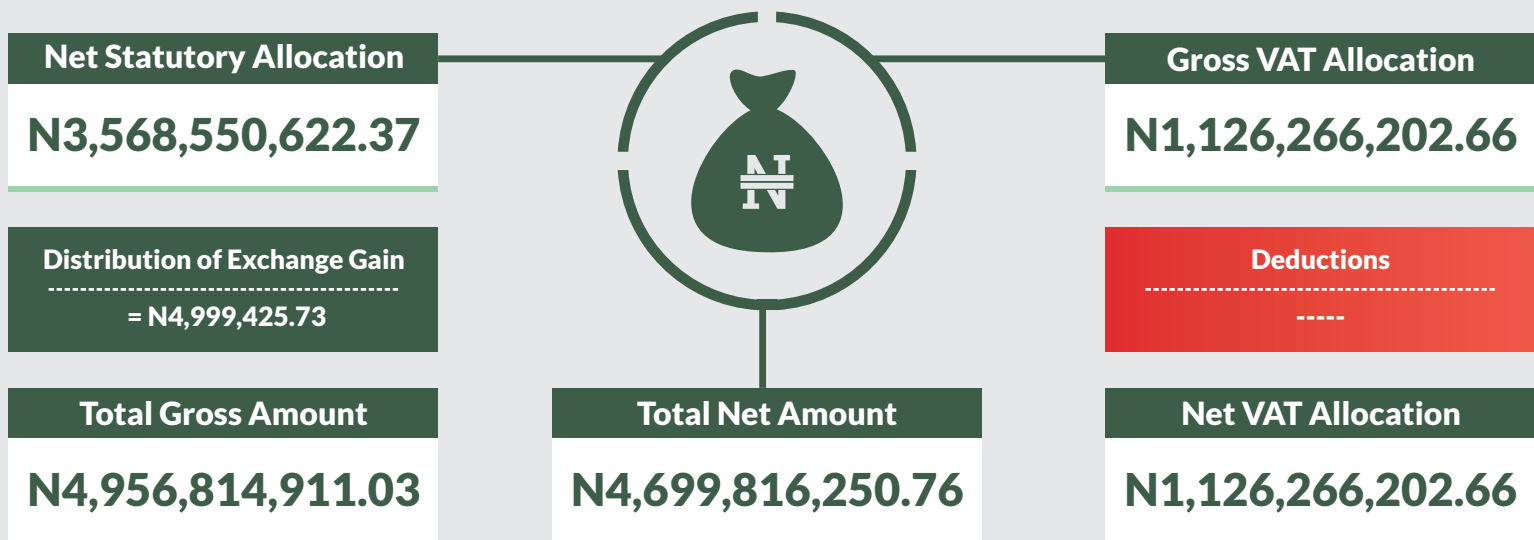
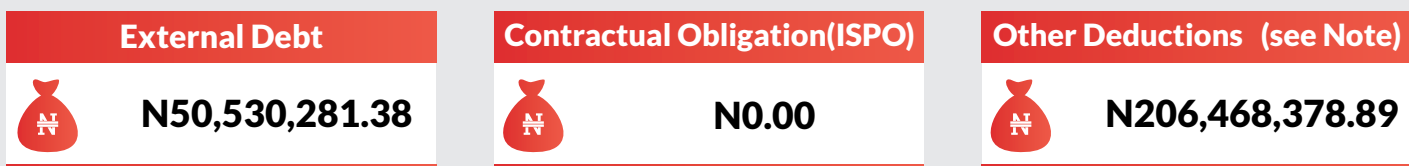
ENUGU STATE

 **17**
No. of LGCs

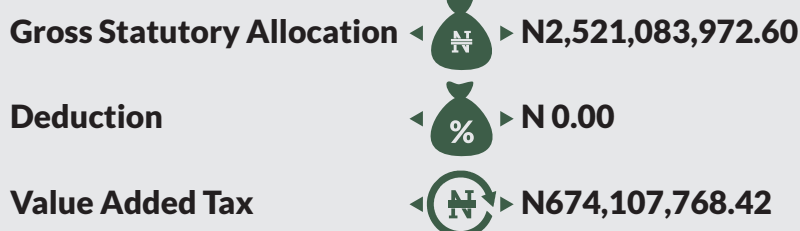
BENEFICIARIES



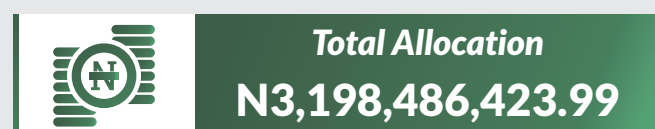
DEDUCTIONS



LGAs




Exchange Gain Allocation = N3,294,682.97





Total Allocation

| | | | |
|-----------------------|---|---|------------------------|
| AGWU | ▶ |  | N189,327,204.52 |
| ANINRI | ▶ |  | N160,963,820.52 |
| ENUGU EAST | ▶ |  | N216,419,808.54 |
| ENUGU NORTH | ▶ |  | N203,624,583.11 |
| ENUGU SOUTH | ▶ |  | N194,834,482.36 |
| EZEAGU | ▶ |  | N186,679,080.78 |
| IGBO ETITI | ▶ |  | N191,113,135.06 |
| IGBO EZE NORTH | ▶ |  | N207,271,652.31 |
| IGBO EZE SOUTH | ▶ |  | N184,145,920.51 |
| ISI UZO | ▶ |  | N174,643,021.39 |
| NKANU EAST | ▶ |  | N181,159,175.09 |
| NKANU WEST | ▶ |  | N176,793,825.39 |
| NSUKKA | ▶ |  | N230,612,646.16 |
| OJI RIVER | ▶ |  | N159,620,413.51 |
| UDENU | ▶ |  | N176,892,802.81 |
| UDI | ▶ |  | N199,827,925.80 |
| UZO UWANI | ▶ |  | N164,556,926.13 |

Federation Account Allocation Committee (FAAC) November 2018 Disbursement

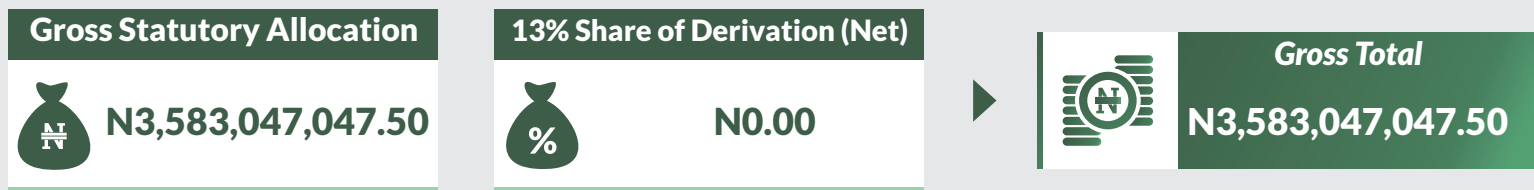
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of October, 2018 Shared in November, 2018



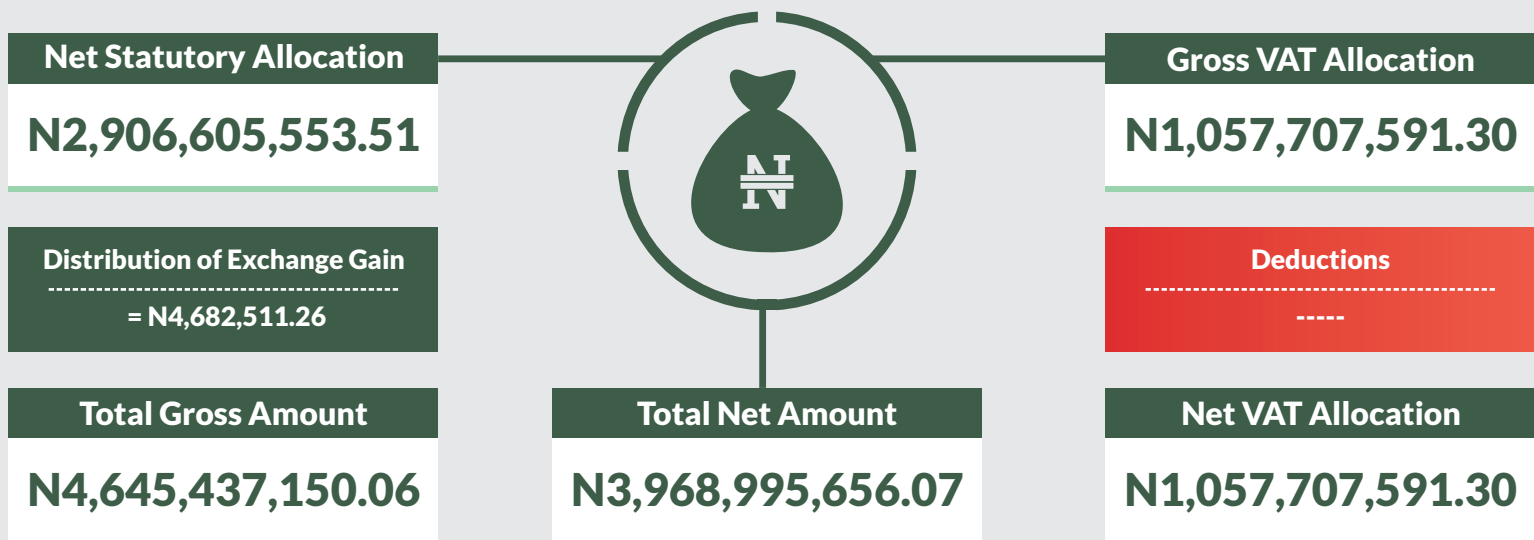
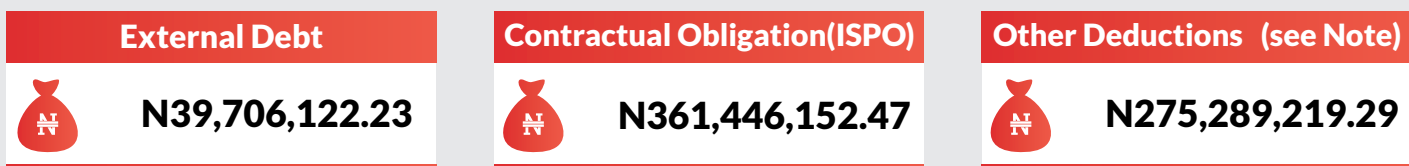
GOMBE STATE

 **11**
No. of LGCs

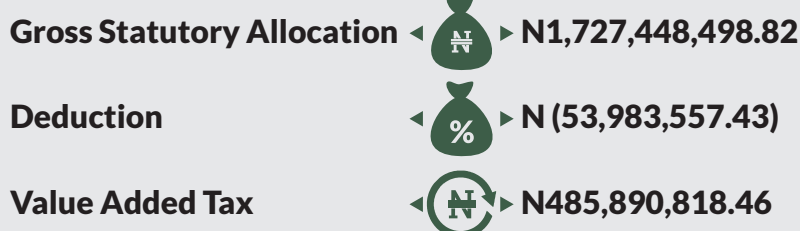
BENEFICIARIES



DEDUCTIONS



LGAs









Exchange Gain Allocation = N2,257,519.07





Total Allocation

| | | | |
|---------------------|---|---|------------------------|
| AKKO | ▶ |  | N256,042,829.69 |
| BALANGA | ▶ |  | N189,773,916.84 |
| BILLIRI | ▶ |  | N189,961,576.19 |
| DUKKU | ▶ |  | N203,931,903.93 |
| FUNAKAYE | ▶ |  | N201,600,588.54 |
| GOMBE | ▶ |  | N218,296,178.01 |
| KALTUNGO | ▶ |  | N171,573,202.83 |
| KWAMI | ▶ |  | N184,988,844.11 |
| NAFADA | ▶ |  | N167,668,178.05 |
| SHOMGOM | ▶ |  | N161,752,687.50 |
| YAMALTU/DEBA | ▶ |  | N216,023,373.23 |

Federation Account Allocation Committee (FAAC)

November 2018 Disbursement

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



IMO STATE

27
No. of LGCs

BENEFICIARIES

| | | |
|---|--|--|
| Gross Statutory Allocation N3,955,054,726.39 | 13% Share of Derivation (Net) N812,071,128.88 | Gross Total N4,767,125,855.27 |
|---|--|--|

DEDUCTIONS

| | | |
|---|---|--|
| External Debt N52,664,688.55 | Contractual Obligation(ISPO) N0.00 | Other Deductions (see Note) N820,323,934.64 |
|---|---|--|

| | | |
|--|---|---|
| Net Statutory Allocation N3,894,137,232.08 | | Gross VAT Allocation N1,143,476,074.84 |
| Distribution of Exchange Gain ----- = N6,628,930.38 | | Deductions ----- ----- |
| Total Gross Amount N5,917,230,860.49 | Total Net Amount N5,044,242,237.30 | Net VAT Allocation N1,143,476,074.84 |

LGAs

| | | |
|----------------------------|--|-------------------|
| Gross Statutory Allocation | | N3,378,813,333.73 |
| Deduction | | N 0.00 |
| Value Added Tax | | N921,358,058.56 |

Exchange Gain Allocation = N4,415,608.08

| |
|---|
| Total Allocation N4,304,587,000.37 |
|---|



Total Allocation

ABOH MBAISE



N173,634,025.17

AHIAZU MBAISE



N163,758,331.17

EHIME MBANO



N150,345,392.67

EZINIHITE MBAISE



N160,430,913.93

IDEATO NORTH



N168,910,607.49

IDEATO SOUTH



N169,470,284.59

IHITTE UBOMA



N152,414,506.89

IKEDURU



N161,694,181.37

ISIALA MBANO



N181,359,786.97

ISU



N162,130,675.58

MBAITOLI



N197,219,036.64

NGOR/OKPALA



N167,808,929.88

NJABA



N153,872,835.61

NKWANGELE



N149,397,730.36

NKWERRE



N133,012,268.91

OBOWO



N144,609,908.79

OGUTA



N166,079,800.07










OHAJI/EGBEMA



N179,961,542.37



Total Allocation

| | | | |
|-------------------------|---|---|------------------------|
| OKIGWE | ▶ |  | N158,434,589.80 |
| ONUIMO | ▶ |  | N141,948,274.77 |
| ORLU | ▶ |  | N156,359,797.02 |
| ORSU | ▶ |  | N151,306,393.13 |
| ORU | ▶ |  | N146,786,199.00 |
| ORU WEST | ▶ |  | N151,189,567.21 |
| OWERRI MUNICIPAL | ▶ |  | N153,017,474.73 |
| OWERRI NORTH | ▶ |  | N164,345,178.59 |
| OWERRI WEST | ▶ |  | N145,088,767.65 |

Federation Account Allocation Committee (FAAC) November 2018 Disbursement

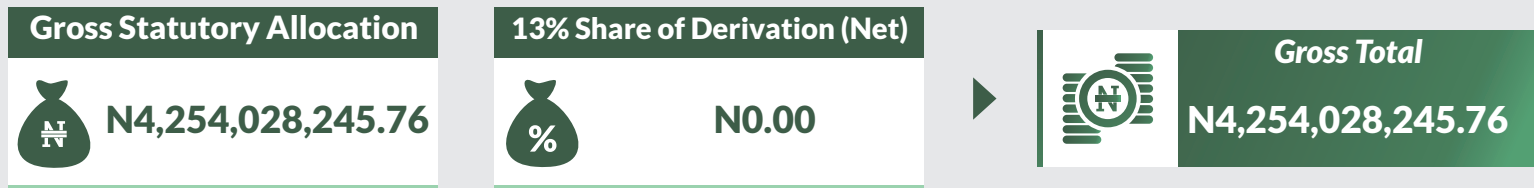
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of October, 2018 Shared in November, 2018



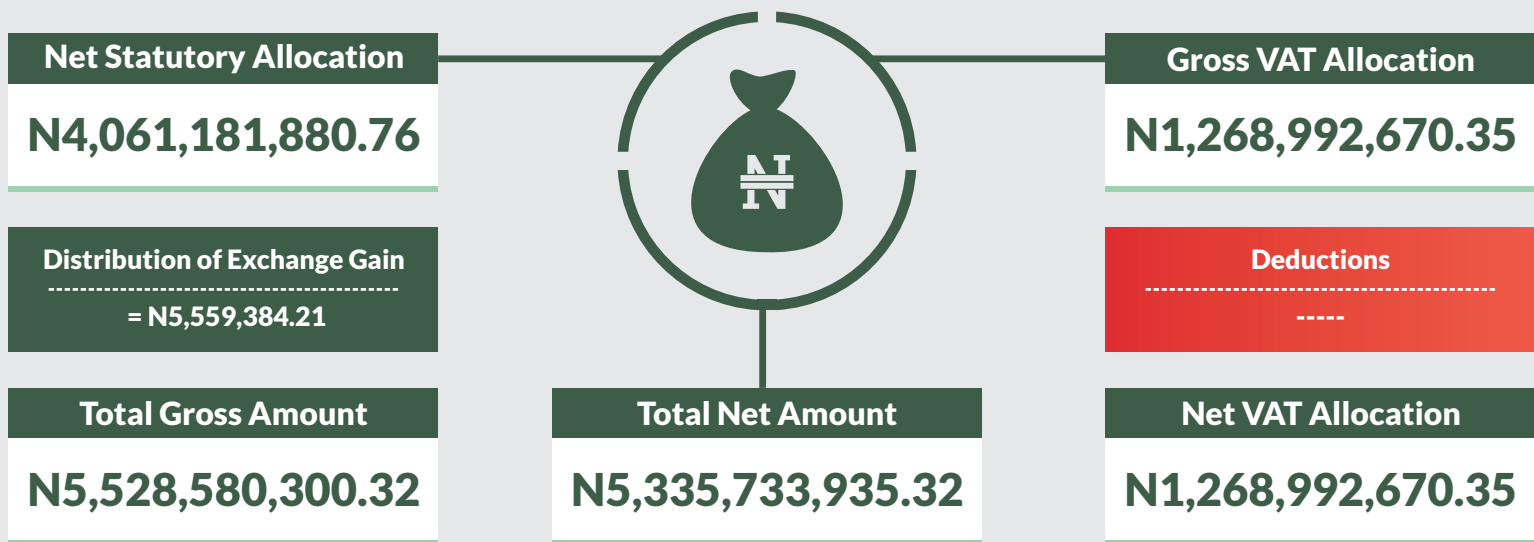
JIGAWA STATE

 **27**
No. of LGCs

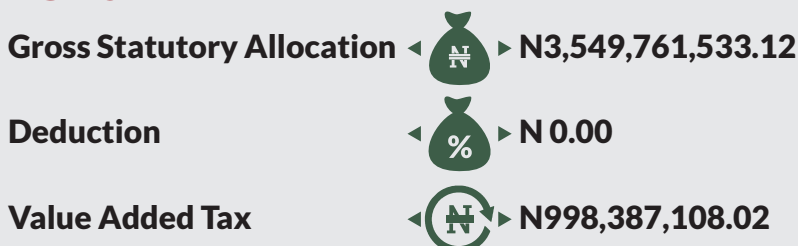
BENEFICIARIES



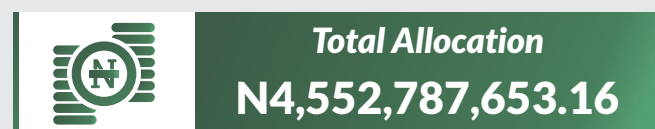
DEDUCTIONS



LGAs



Exchange Gain Allocation = N4,639,012.03














Total Allocation

| | | | |
|--------------|---|--|------------------------|
| AUYO | ▶ | | N154,329,584.81 |
| BABURA | ▶ | | N181,936,958.07 |
| BIRNIN KUDU | ▶ | | N223,990,560.32 |
| BIRNIWA | ▶ | | N168,286,768.45 |
| GAGARAWA | ▶ | | N144,760,115.94 |
| BUJI | ▶ | | N143,878,938.80 |
| DUTSE | ▶ | | N200,253,003.28 |
| GARKI | ▶ | | N167,932,729.13 |
| GUMEL | ▶ | | N148,188,953.18 |
| GURI | ▶ | | N155,291,857.33 |
| GWARAM | ▶ | | N214,856,980.81 |
| GWIWA | ▶ | | N159,482,348.67 |
| HADEJIA | ▶ | | N138,529,595.31 |
| JAHUN | ▶ | | N187,480,906.27 |
| KAFIN HAUSA | ▶ | | N208,790,828.17 |
| KAUGAMA | ▶ | | N154,286,988.52 |
| KAZAURE | ▶ | | N163,799,184.80 |
| KIRI-KASAMMA | ▶ | | N171,523,232.91 |



Total Allocation

| | | | |
|-----------------------------|---|---|------------------------|
| KIYAWA | ▶ |  | N174,497,016.34 |
| MAIGATARI | ▶ |  | N176,193,513.66 |
| MALAM MADORI | ▶ |  | N166,098,113.00 |
| MIGA | ▶ |  | N152,918,230.88 |
| RINGIM | ▶ |  | N184,640,738.78 |
| RONI | ▶ |  | N138,136,884.70 |
| SULE TAKARKAR | ▶ |  | N169,569,460.33 |
| TAURA | ▶ |  | N157,430,874.23 |
| YANKWASHI 131,772,701.57 | ▶ |  | N145,703,286.45 |

Federation Account Allocation Committee (FAAC) November 2018 Disbursement

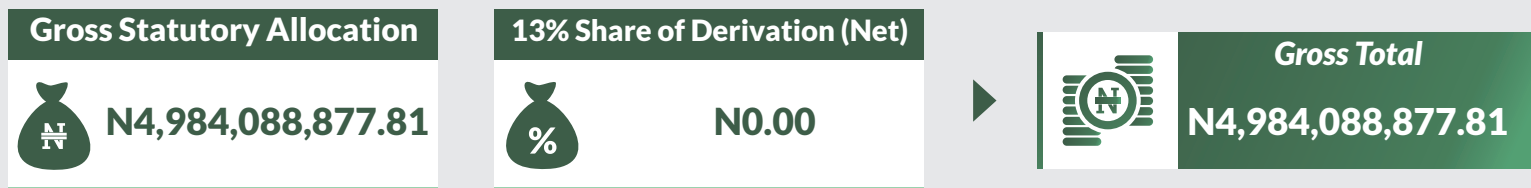
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of October, 2018 Shared in November, 2018



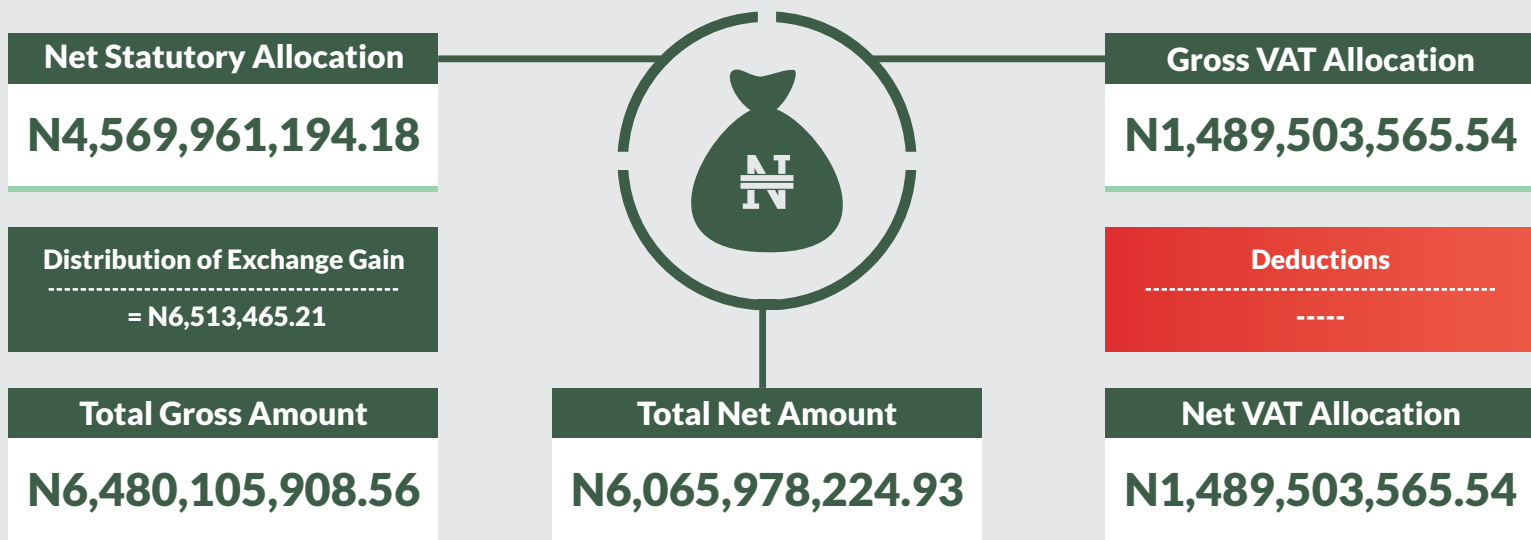
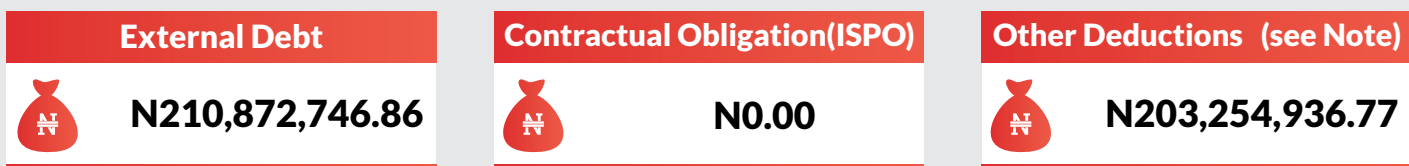
KADUNA STATE

 **23**
No. of LGCs

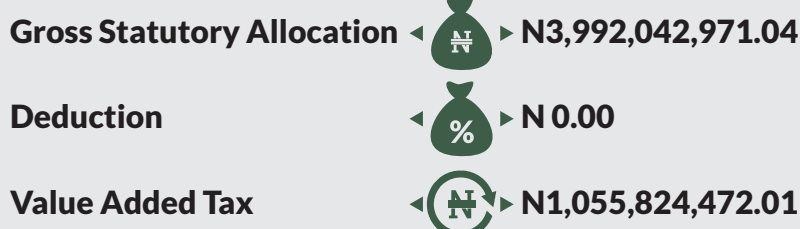
BENEFICIARIES



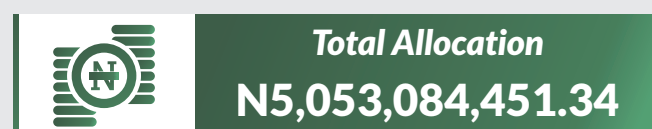
DEDUCTIONS



LGAs




Exchange Gain Allocation = N5,217,008.29





Total Allocation

| | | | |
|--------------|---|---|------------------------|
| BIRNIN GWARI | ▶ |  | N257,868,391.28 |
| CHIKUN | ▶ |  | N270,226,519.48 |
| GIWA | ▶ |  | N226,716,400.98 |
| GWAGWADA | ▶ |  | N172,225,631.45 |
| IGABI | ▶ |  | N285,214,873.27 |
| IKARA | ▶ |  | N192,485,762.84 |
| JABA | ▶ |  | N170,126,521.88 |
| JEMAA | ▶ |  | N223,493,717.20 |
| KACHIA | ▶ |  | N239,076,871.74 |
| KADUNA NORTH | ▶ |  | N236,903,228.49 |
| KADUNA SOUTH | ▶ |  | N252,729,325.62 |
| KAGARKO | ▶ |  | N213,835,690.79 |
| KAURA | ▶ |  | N189,772,962.54 |
| KAURU | ▶ |  | N190,152,703.15 |
| KUBAU | ▶ |  | N222,490,298.90 |
| KUDAN | ▶ |  | N172,346,698.30 |
| LERE | ▶ |  | N240,092,131.10 |
| MAKARFI | ▶ |  | N164,185,205.58 |



Total Allocation

SABON GARI



N215,468,501.52

SANGA



N177,937,626.05

SOBA



N227,479,995.98

ZANGON KATAF



N250,534,825.23

ZARIA



N261,720,567.98

Federation Account Allocation Committee (FAAC) November 2018 Disbursement

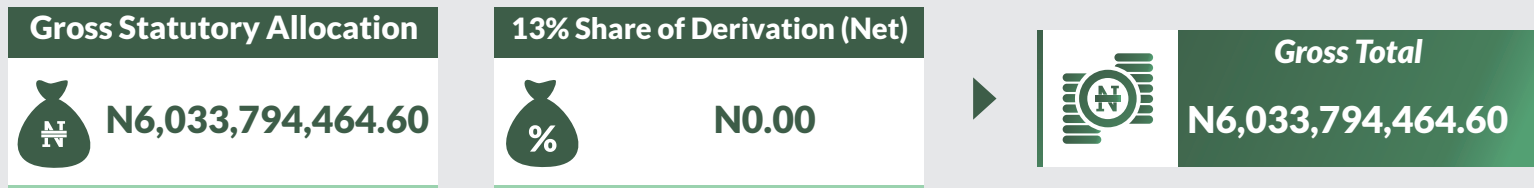
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of October, 2018 Shared in November, 2018



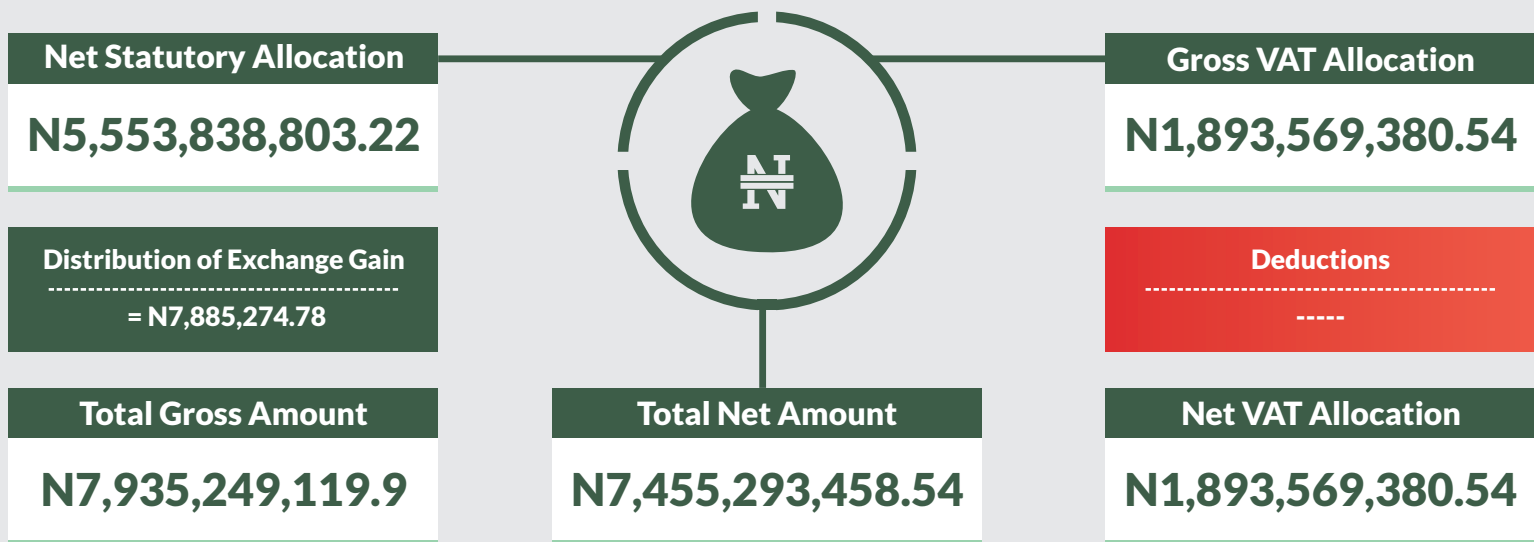
KANO STATE

 **44**
No. of LGCs

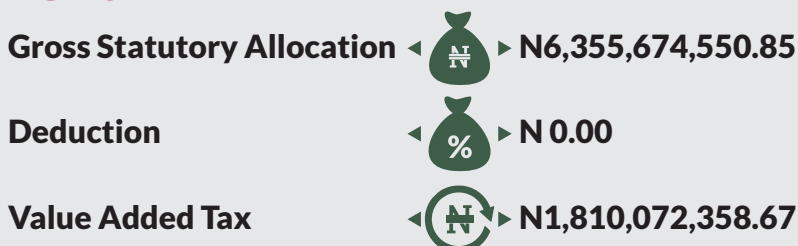
BENEFICIARIES



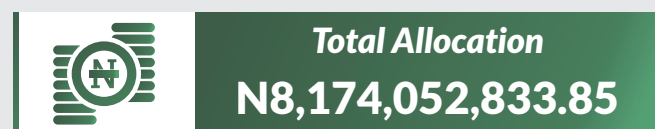
DEDUCTIONS



LGAs



Exchange Gain Allocation = N8,305,924.33





Total Allocation

AJINGI



N169,647,545.80

ALBASU



N174,050,468.97

BAGWAI



N160,105,499.23

BEBEJI



N172,495,435.49

BICHI



N207,422,589.07

BUNKURE



N166,556,634.08

DALA



N264,322,571.48

DANBATTA



N182,191,265.87

DAWAKIN KUDU



N194,114,290.95

DAWAKIN TOFA



N196,882,305.11

DOGUWA



N178,359,759.49

FAGGE



N179,085,104.73

GABASAWA



N186,248,319.37

GARKO



N166,881,522.58

GARUN MALLAM



N162,720,901.06

GAYA



N179,534,766.88

GEZAWA



N205,447,973.26

GWALE



N243,687,454.93



Total Allocation

GWARZO



N170,430,336.80

KABO



N163,354,807.69

KANO MUNICIPAL



N237,299,945.24

KARAYE



N158,574,115.38

KIBIYA



N159,351,421.54

KIRU



N205,026,985.55

KUMBOTSO



N210,874,102.24

KUNCHI



N158,747,220.10

KURA



N158,700,138.49

MADOBI



N158,207,029.00

MAKODA



N187,455,560.60

MINJIBIR



N187,943,063.33

NASSARAWA



N323,929,028.68

RANO



N163,100,167.63

RIMIN GADO



N158,708,696.14

ROGO



N192,803,928.37

SHANONO



N159,869,356.39

SUMAILA



N201,438,759.99

*Total Allocation*

TAKAI ▶

**N178,424,108.80**

TARAUNI ▶

**N185,337,762.73**

TOFA ▶

**N145,426,607.83**

TSANYAWA ▶

**N161,557,274.61**

TUDUN WADA ▶

**N196,209,603.88**

UNGOGO ▶

**N232,651,986.32**

WARAWA ▶

**N151,992,266.94**

WUDIL ▶

**N176,884,151.23**

Federation Account Allocation Committee (FAAC) November 2018 Disbursement

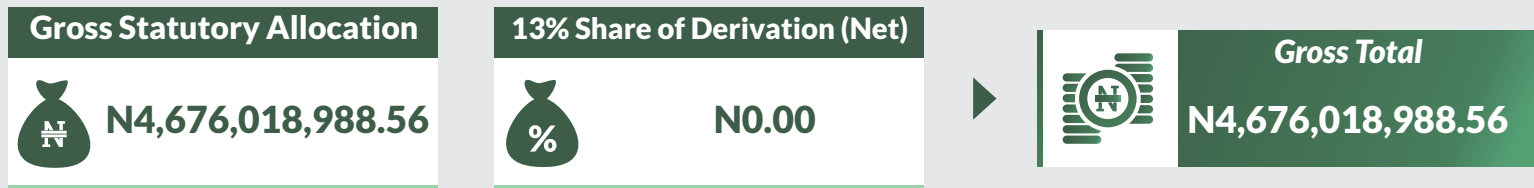
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of October, 2018 Shared in November, 2018



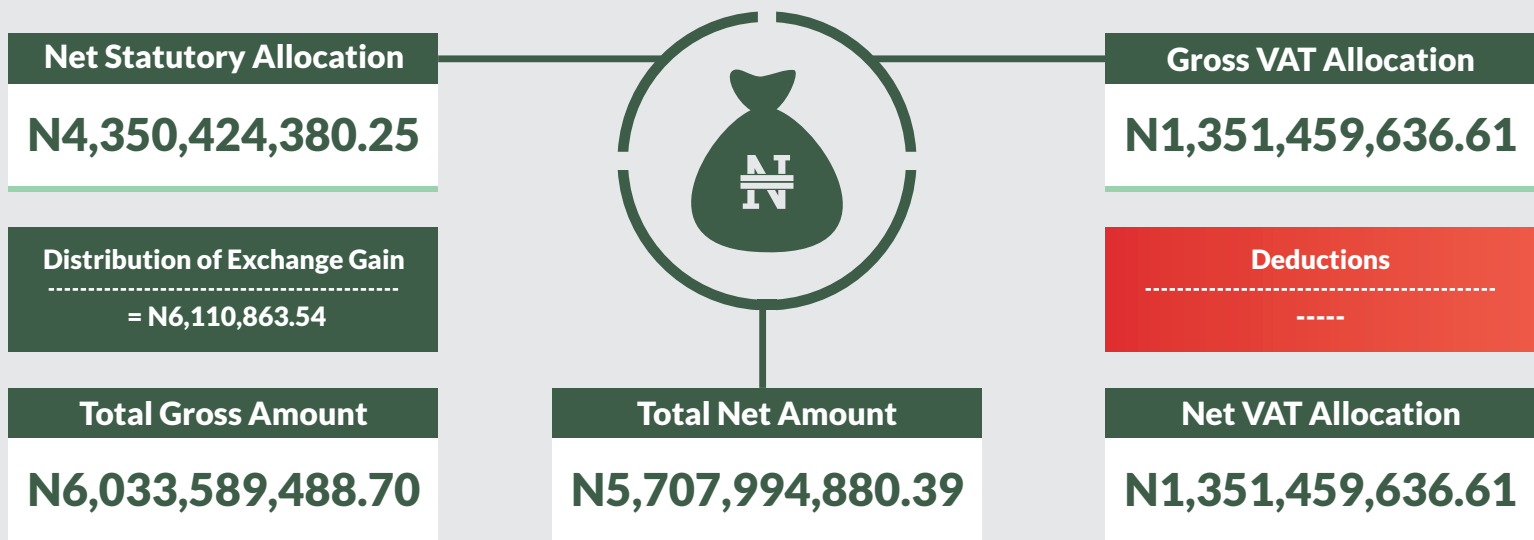
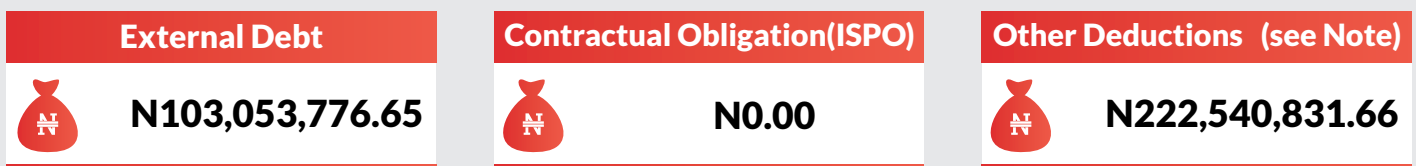
KATSINA STATE

 **34**
No. of LGCs

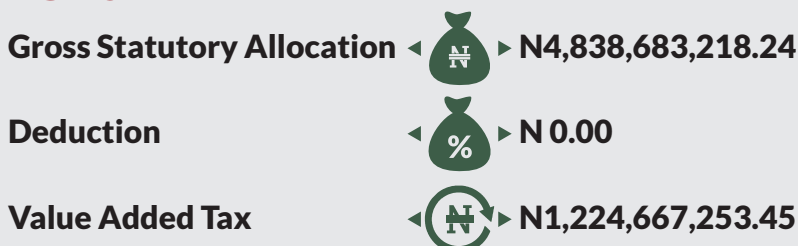
BENEFICIARIES



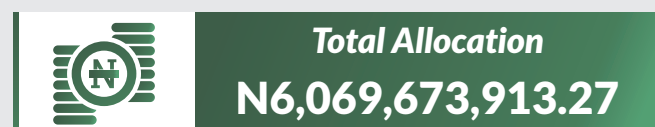
DEDUCTIONS



LGAs



Exchange Gain Allocation = N6,323,441.57







Total Allocation

| | | | |
|------------|---|--|------------------------|
| BAKORI | ▶ | | N174,527,944.77 |
| BATAGARAWA | ▶ | | N181,459,019.81 |
| BATSARI | ▶ | | N195,997,604.40 |
| BAURE | ▶ | | N185,322,356.01 |
| BINDAWA | ▶ | | N172,369,568.29 |
| CHARANCHI | ▶ | | N162,354,517.90 |
| DAN-MUSA | ▶ | | N160,964,269.78 |
| DANDUME | ▶ | | N172,528,583.15 |
| DANJA | ▶ | | N162,425,303.41 |
| DAURA | ▶ | | N196,242,719.49 |
| DUTSI | ▶ | | N161,356,488.56 |
| DUTSINMA | ▶ | | N179,410,008.26 |
| FASKARI | ▶ | | N194,284,142.02 |
| FUNTUA | ▶ | | N196,155,626.68 |
| INGAWA | ▶ | | N172,161,609.13 |
| JIBIA | ▶ | | N189,399,357.55 |
| KAFUR | ▶ | | N196,862,574.66 |
| KAITA | ▶ | | N188,695,897.86 |



Total Allocation

| | | | |
|------------|---|---|------------------------|
| KANKARA | ▶ |  | N207,989,513.81 |
| KANKIA | ▶ |  | N166,983,303.68 |
| KATSINA | ▶ |  | N229,582,406.43 |
| KURFI | ▶ |  | N160,328,566.19 |
| KUSADA | ▶ |  | N151,850,601.01 |
| MAIADUA | ▶ |  | N185,810,608.97 |
| MALUMFASHI | ▶ |  | N183,708,205.25 |
| MANI | ▶ |  | N175,710,796.63 |
| MASHI | ▶ |  | N178,343,908.99 |
| MATAZU | ▶ |  | N151,556,122.76 |
| MUSAWA | ▶ |  | N179,356,608.85 |
| RIMI | ▶ |  | N163,967,171.56 |
| SABUWA | ▶ |  | N167,289,834.90 |
| SAFANA | ▶ |  | N180,674,456.84 |
| SANDAMU | ▶ |  | N172,727,491.33 |
| ZANGO | ▶ |  | N171,276,724.35 |

Federation Account Allocation Committee (FAAC) November 2018 Disbursement

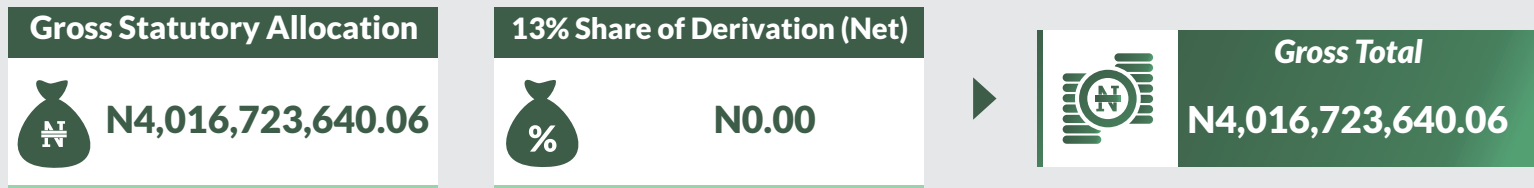
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of October, 2018 Shared in November, 2018



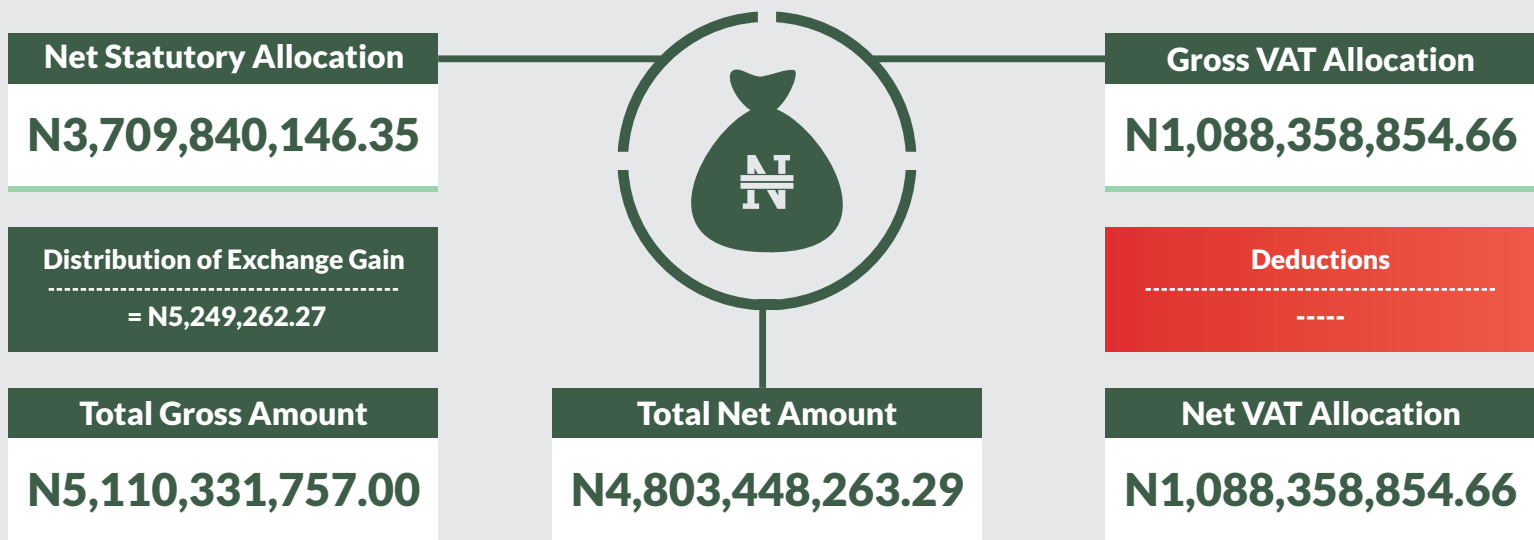
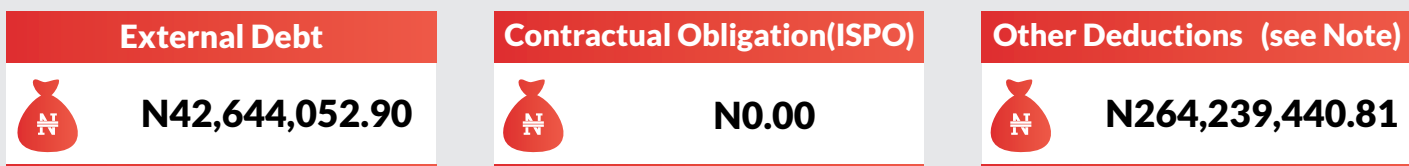
KEBBI STATE

 **21**
No. of LGCs

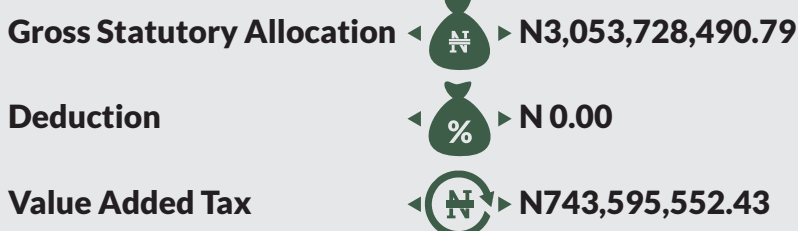
BENEFICIARIES



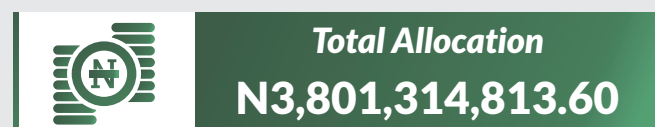
DEDUCTIONS



LGAs



Exchange Gain Allocation = N3,990,770.38





Total Allocation

| | | | |
|----------------------|---|---|------------------------|
| ALIERU | ▶ |  | N137,968,736.40 |
| AREWA | ▶ |  | N216,165,922.89 |
| ARGUNGU | ▶ |  | N188,882,677.60 |
| AUGIE | ▶ |  | N156,749,769.00 |
| BAGUDO | ▶ |  | N207,067,980.68 |
| BIRNIN -KEBBI | ▶ |  | N246,326,423.93 |
| BUNZA | ▶ |  | N170,727,689.17 |
| DANDI KAMBA | ▶ |  | N181,047,878.02 |
| DANKO /WASAGU | ▶ |  | N225,679,670.14 |
| FAKAI | ▶ |  | N159,543,102.87 |
| GWANDU | ▶ |  | N168,925,163.53 |
| JEGA | ▶ |  | N185,937,557.03 |
| KALGO | ▶ |  | N153,003,123.22 |
| KOKO/BESSE | ▶ |  | N176,366,232.88 |
| MAIYAMA | ▶ |  | N200,075,182.59 |
| NGASKI | ▶ |  | N163,805,222.33 |
| SAKABA | ▶ |  | N159,269,185.91 |
| SHANGA | ▶ |  | N166,946,730.31 |



Total Allocation

| | | | |
|--------------|---|---|------------------------|
| SURU | ▶ |  | N196,730,667.60 |
| YAURI | ▶ |  | N155,482,431.00 |
| ZURU | ▶ |  | N184,613,466.50 |

Federation Account Allocation Committee (FAAC) November 2018 Disbursement

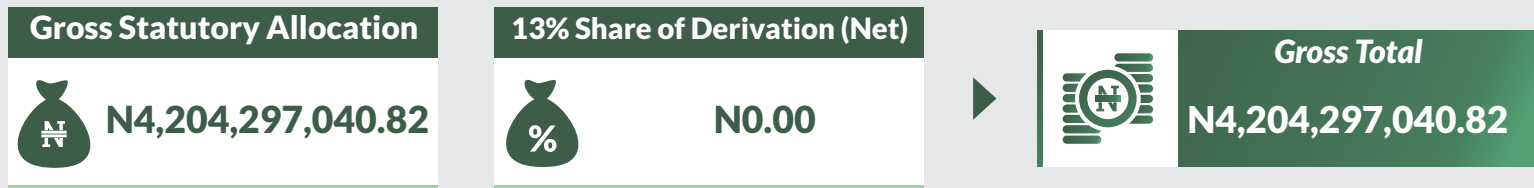
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of October, 2018 Shared in November, 2018



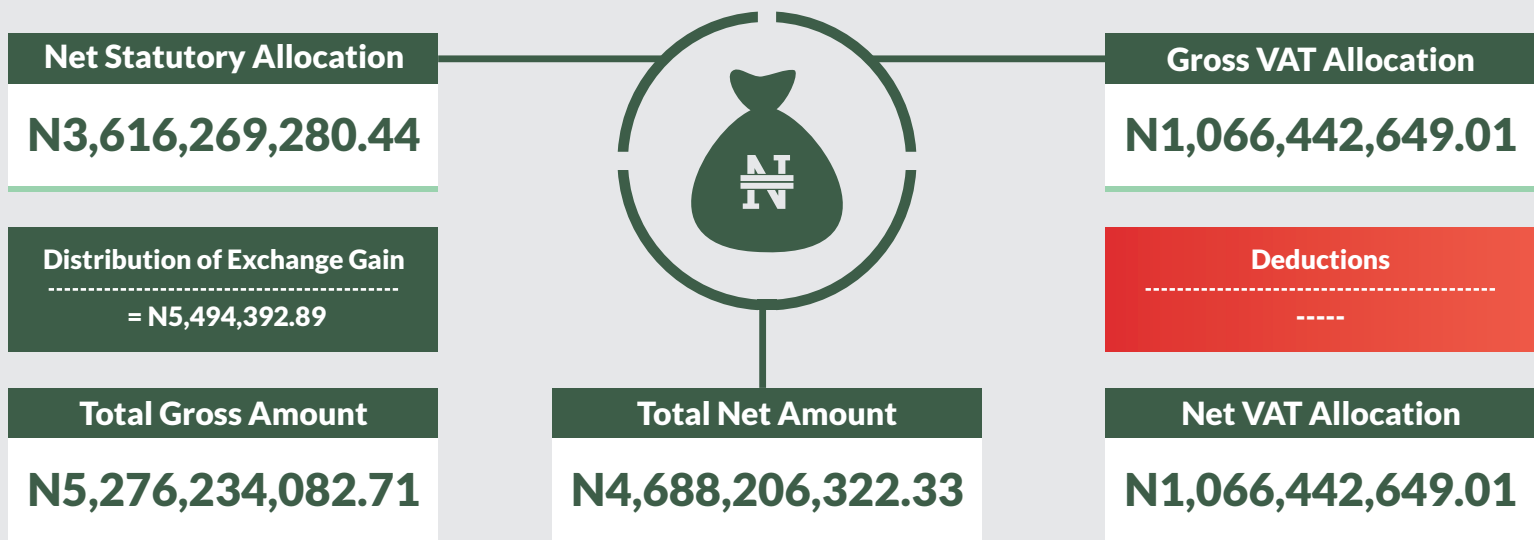
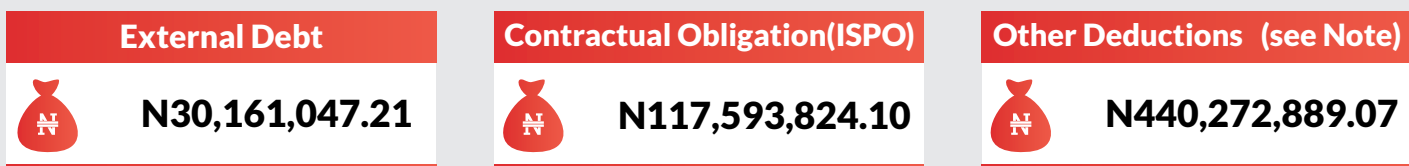
KOGI STATE

 **21**
No. of LGCs

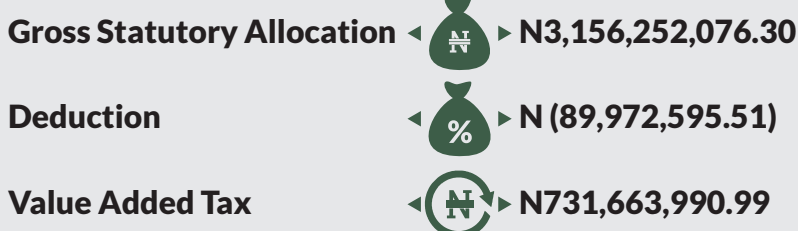
BENEFICIARIES



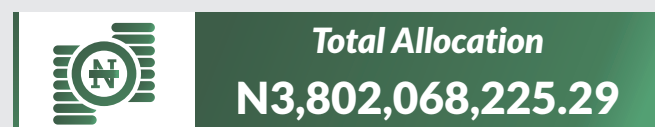
DEDUCTIONS



LGAs



Exchange Gain Allocation = N4,124,753.51





Total Allocation

ADAVI



N192,501,544.64

AJAOKUTA



N168,107,092.20

ANKPA



N215,807,149.39

BASSA



N169,344,239.35

DEKINA



N229,883,670.14

IBAJI



N177,279,401.54

IDAH



N149,670,070.75

IGALAMELA



N176,292,494.22

IJUMU



N171,340,971.05

KABBA/BUNU



N181,487,071.25

KOGI



N161,084,476.93

KOTON KARFE



N204,055,956.44

MOPA-MURO



N134,630,965.56

OFU



N196,936,893.54

OGORI/MAGONGO



N131,012,366.07

OKEHI



N192,309,551.52

OKENE



N241,130,099.03

OLAMABORO



N180,533,758.07



Total Allocation

| | | | |
|-------------------|---|---|------------------------|
| OMALA | ▶ |  | N168,658,672.66 |
| YAGBA EAST | ▶ |  | N181,973,027.81 |
| YAGBA WEST | ▶ |  | N178,028,753.15 |

Federation Account Allocation Committee (FAAC) November 2018 Disbursement


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




KWARA STATE

 **16**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,386,124,970.66**


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

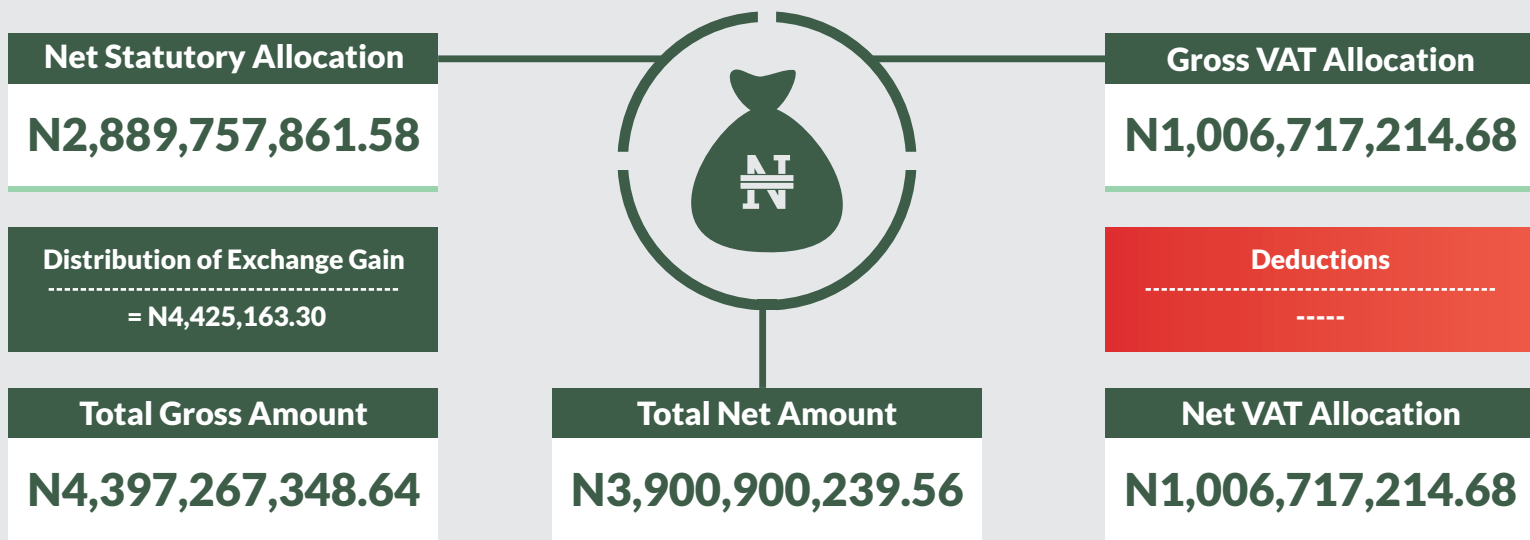
Gross Total
 **N3,386,124,970.66**

DEDUCTIONS

External Debt
 **N39,632,016.56**


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


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




LGAs

Gross Statutory Allocation  **N2,233,378,945.36**

Deduction  **N 0.00**


Value Added Tax  **N571,247,622.89**

Exchange Gain Allocation = N2,918,695.16

Total Allocation
 **N2,807,545,263.41**



Total Allocation

| | | | |
|---------------------|---|---|------------------------|
| ASA | ▶ |  | N162,464,160.52 |
| BARUTEN | ▶ |  | N251,504,441.28 |
| EDU | ▶ |  | N201,579,874.49 |
| EKITI | ▶ |  | N127,191,479.40 |
| IFELODUN | ▶ |  | N211,092,941.21 |
| ILORIN EAST | ▶ |  | N186,932,878.88 |
| ILORIN SOUTH | ▶ |  | N188,848,719.26 |
| ILORIN WEST | ▶ |  | N227,287,445.39 |
| IREPODUN | ▶ |  | N162,384,905.67 |
| KAI AMA | ▶ |  | N202,306,132.88 |
| MORO | ▶ |  | N166,232,731.86 |
| OFFA | ▶ |  | N149,862,302.45 |
| OKE-ERO | ▶ |  | N128,070,538.61 |
| OSIN | ▶ |  | N127,810,255.09 |
| OYUN | ▶ |  | N144,438,460.18 |
| PATEGI | ▶ |  | N169,537,996.24 |

Federation Account Allocation Committee (FAAC) November 2018 Disbursement

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



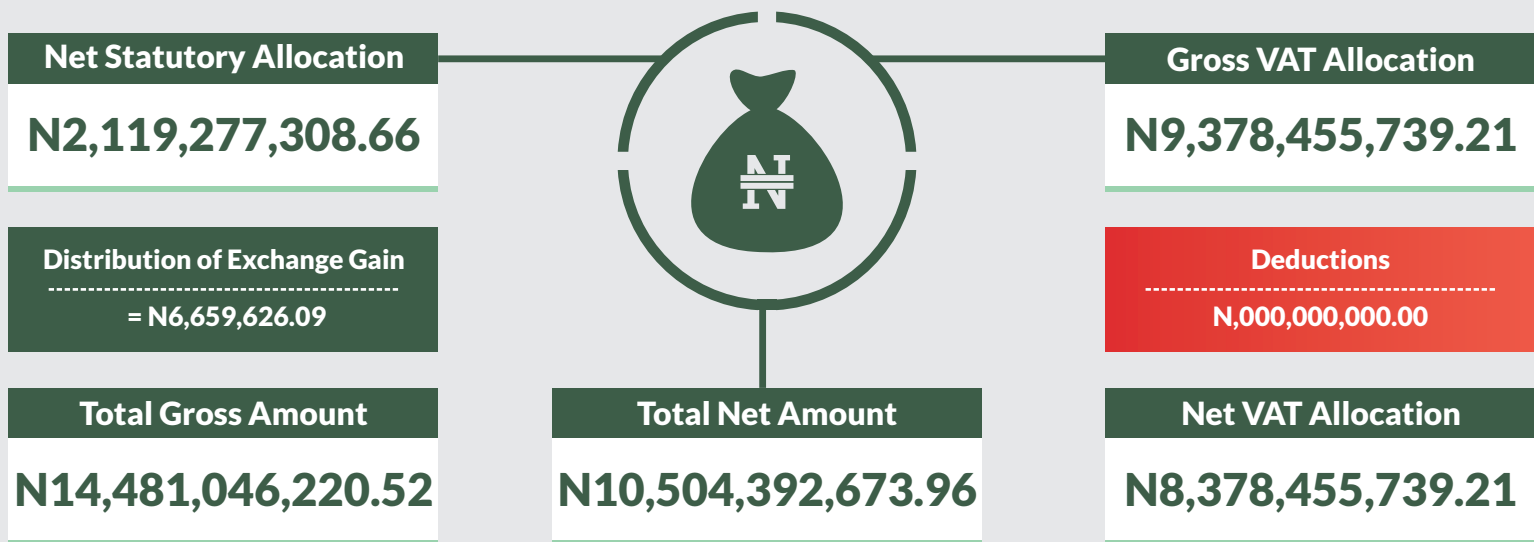
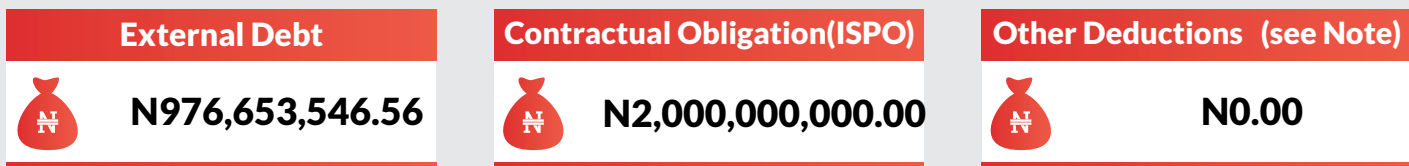
LAGOS STATE

 **20**
No. of LGCs

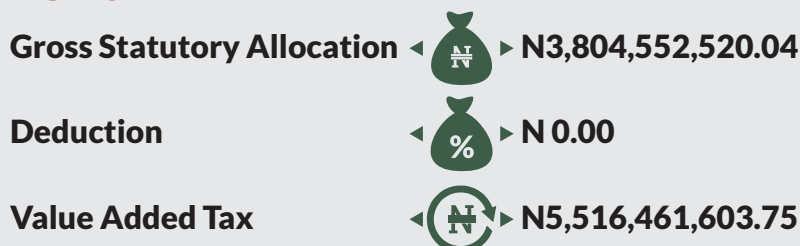
BENEFICIARIES



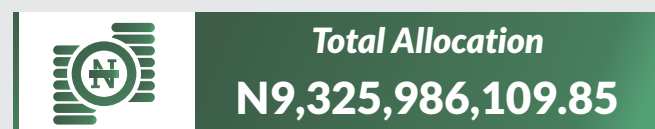
DEDUCTIONS



LGAs



Exchange Gain Allocation = N4,971,986.07





Total Allocation

AGEGE



N468,149,975.83

AJEROMI/IFELODUN



N539,811,560.08

ALIMOSHO



N735,681,560.90

AMOWO-ODOFIN



N421,038,015.23

APAPA



N388,678,996.25

BADAGRY



N405,873,665.36

EPE



N389,409,849.06

ETI-OSA



N425,119,272.23

IBEJU-LEKKI



N358,515,980.88

IFAKO/IJAYE



N458,125,218.53

IKEJA



N424,494,429.36

IKORODU



N500,988,833.94

KOSOFE



N528,739,568.24

LAGOS ISLAND



N384,946,773.85

LAGOS MAINLAND



N419,475,363.05

MUSHIN



N519,766,145.70

OJO



N510,289,420.40

OSHODI/ISOLO



N516,772,602.90



Total Allocation

SOMOLU



N448,532,601.93

SURULERE



N481,576,276.14

Federation Account Allocation Committee (FAAC) November 2018 Disbursement

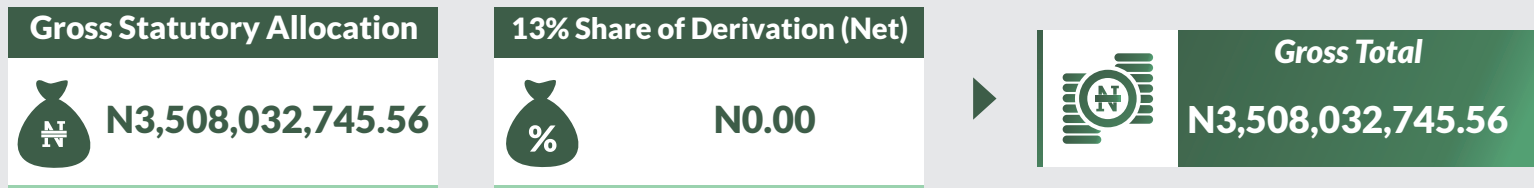
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of October, 2018 Shared in November, 2018



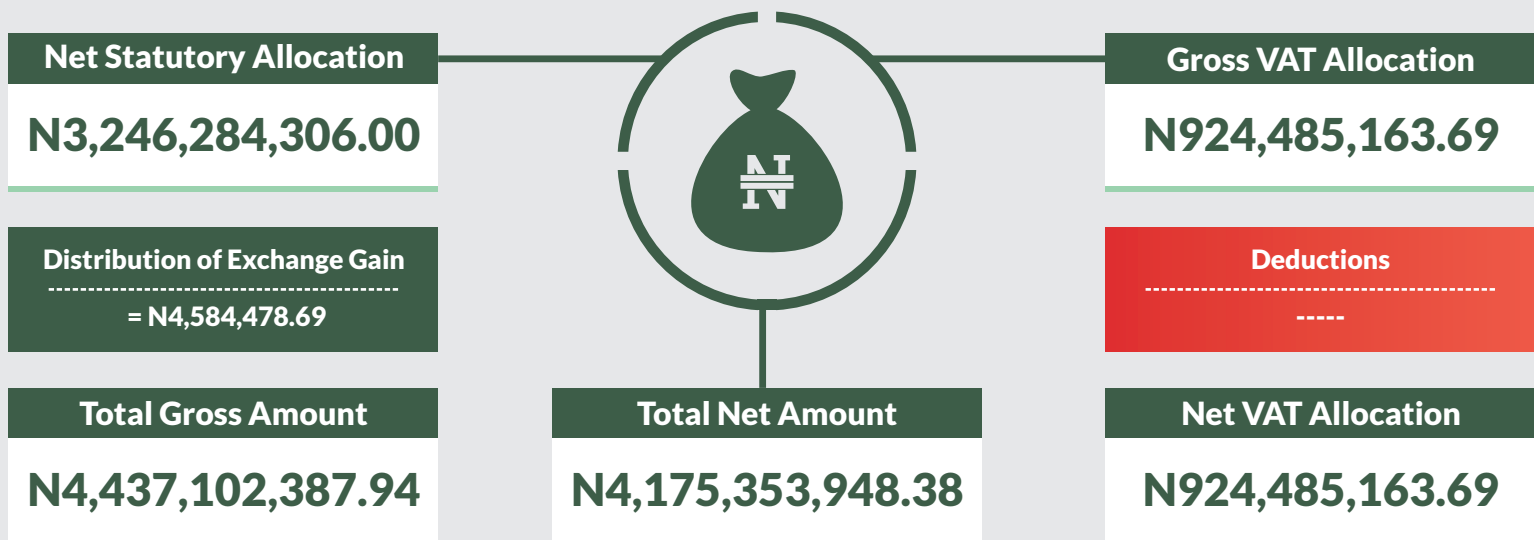
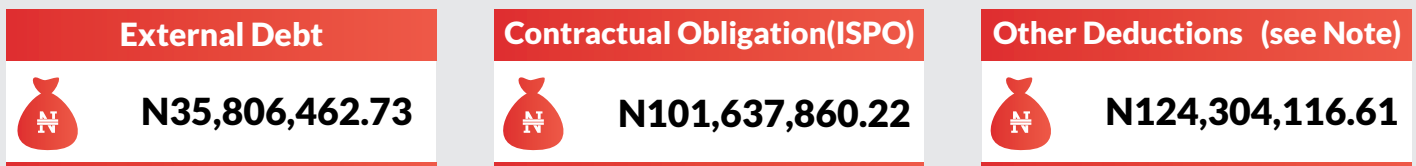
NASARAWA STATE

13
No. of LGCs

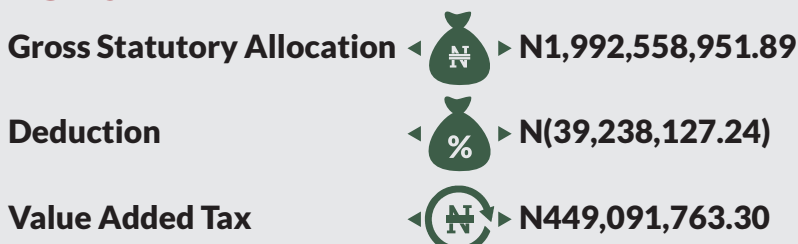
BENEFICIARIES



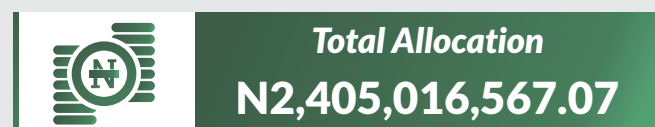
DEDUCTIONS



LGAs
















Exchange Gain Allocation = N2,603,979.13





Total Allocation

| | | | |
|-----------------------|---|---|------------------------|
| AKWANGA | ▶ |  | N161,246,089.67 |
| AWE | ▶ |  | N177,966,976.04 |
| DOMA | ▶ |  | N183,571,650.53 |
| KARU | ▶ |  | N215,958,487.82 |
| KEANA | ▶ |  | N155,005,127.20 |
| KEFFI | ▶ |  | N148,363,896.92 |
| KOKONA | ▶ |  | N166,864,754.54 |
| LAFIA | ▶ |  | N261,469,442.45 |
| NASARAWA | ▶ |  | N234,994,833.23 |
| NASARAWA EGGON | ▶ |  | N184,921,644.28 |
| OBI | ▶ |  | N178,354,817.74 |
| TOTO | ▶ |  | N185,238,024.20 |
| WAMBA | ▶ |  | N151,060,822.46 |

Federation Account Allocation Committee (FAAC) November 2018 Disbursement

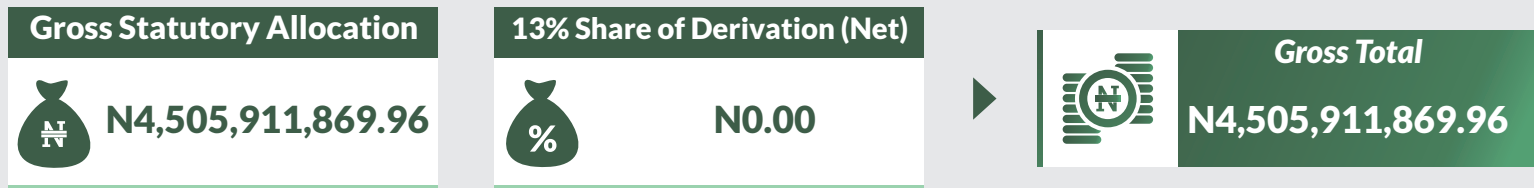
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of October, 2018 Shared in November, 2018



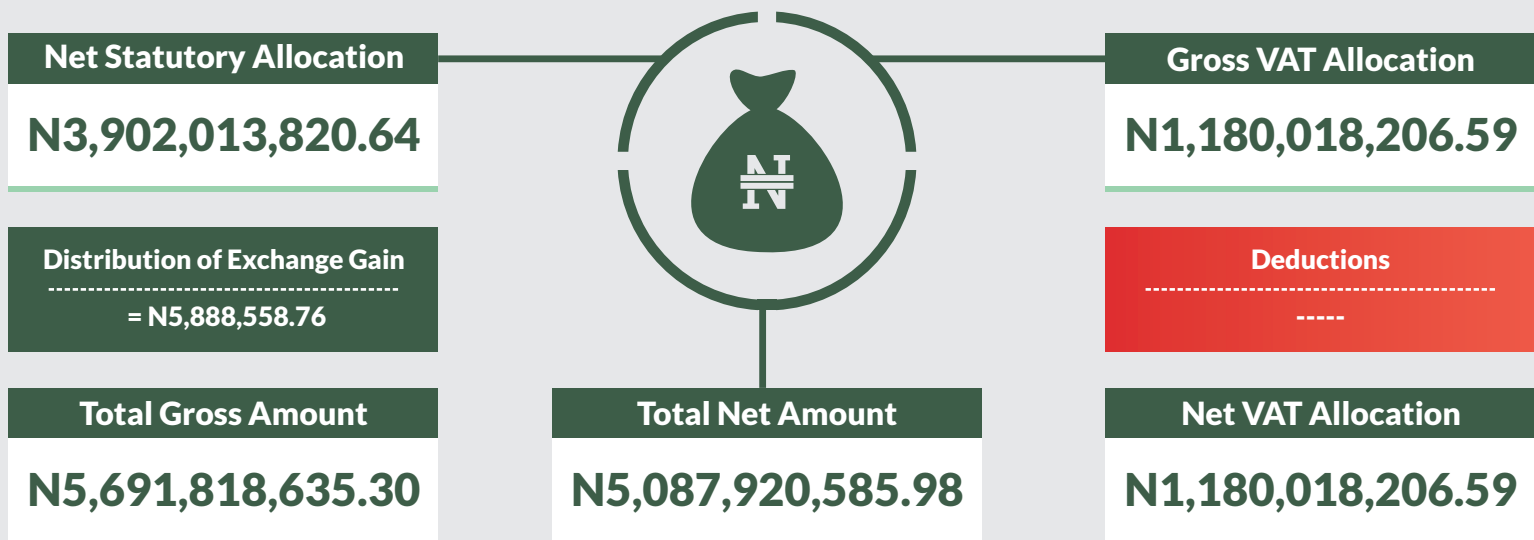
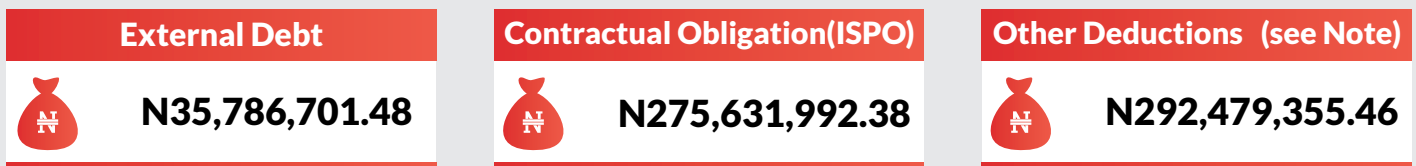
NIGER STATE

 **25**
No. of LGCs

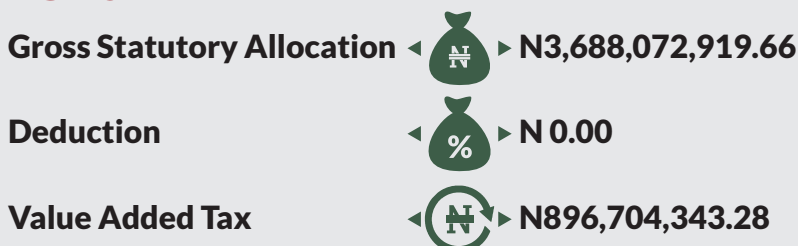
BENEFICIARIES



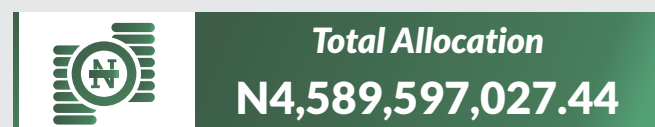
DEDUCTIONS



LGAs




Exchange Gain Allocation = N4,819,764.50











Total Allocation

| | | | |
|------------------|---|---|------------------------|
| AGAIE | ▶ |  | N171,268,801.95 |
| AGWARA | ▶ |  | N146,132,191.28 |
| BIDA | ▶ |  | N173,153,796.38 |
| BORGU | ▶ |  | N256,686,133.06 |
| BOSSO | ▶ |  | N166,974,306.08 |
| EDATI | ▶ |  | N174,975,357.71 |
| GBAKO | ▶ |  | N165,149,659.70 |
| GURARA | ▶ |  | N148,379,321.19 |
| KATCHA | ▶ |  | N160,038,740.96 |
| KONTAGORA | ▶ |  | N175,144,289.82 |
| LAPAI | ▶ |  | N168,734,553.67 |
| LAVUN | ▶ |  | N198,625,525.88 |
| MAGAMA | ▶ |  | N200,355,628.87 |
| MARIGA | ▶ |  | N219,153,756.70 |
| MASHEGU | ▶ |  | N252,750,194.19 |
| MINNA | ▶ |  | N173,780,298.20 |
| MOKWA | ▶ |  | N225,176,655.09 |
| MUYA | ▶ |  | N155,177,823.01 |



Total Allocation

| | | | |
|-----------------|---|---|------------------------|
| PAIKORO | ▶ |  | N177,923,829.09 |
| RAFI | ▶ |  | N201,518,398.32 |
| RIJAU | ▶ |  | N191,362,728.10 |
| SHIRORO | ▶ |  | N223,932,761.85 |
| SULEJA | ▶ |  | N173,553,569.15 |
| TAFA | ▶ |  | N138,672,281.68 |
| WUSHISHI | ▶ |  | N150,976,425.50 |

Federation Account Allocation Committee (FAAC) November 2018 Disbursement

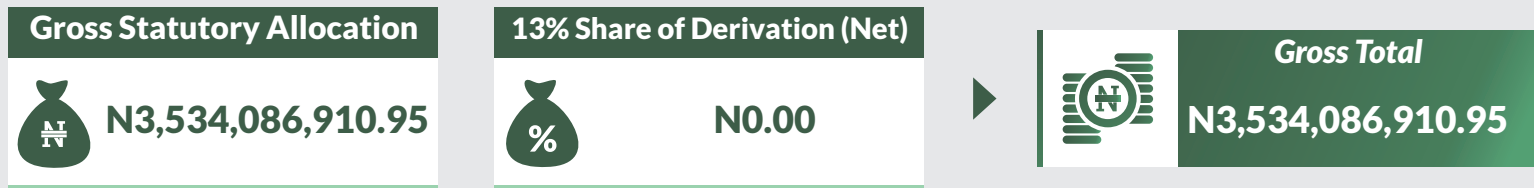
Distribution of Revenue Allocation to State and Local Governments by FAAC
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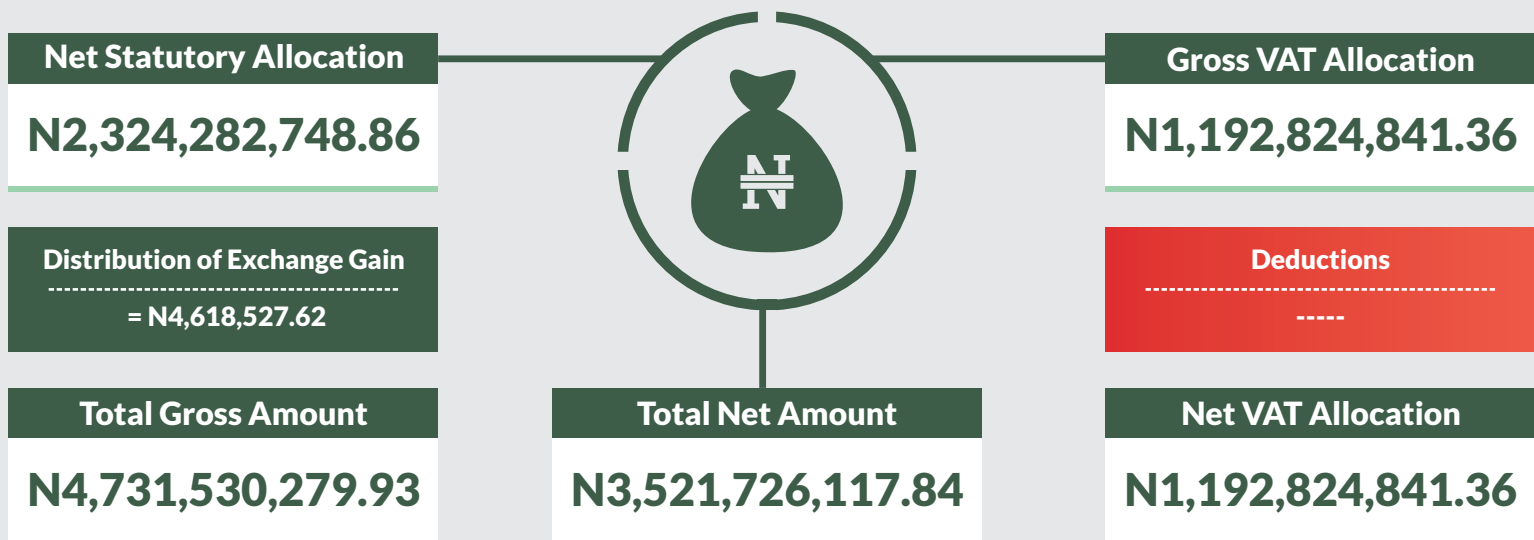
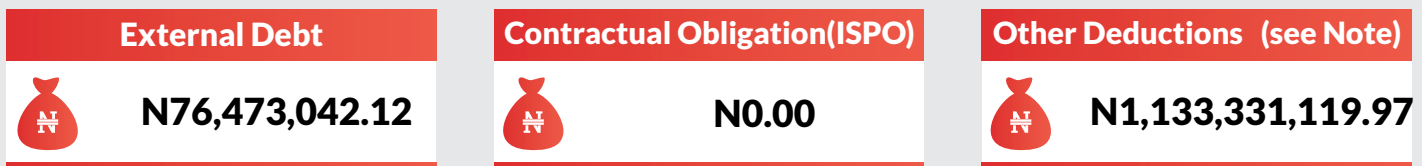
OGUN STATE

 **20**
No. of LGCs

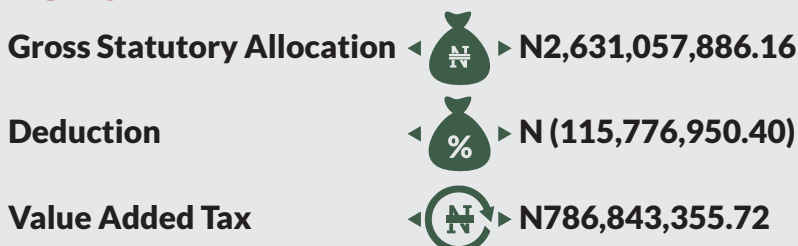
BENEFICIARIES



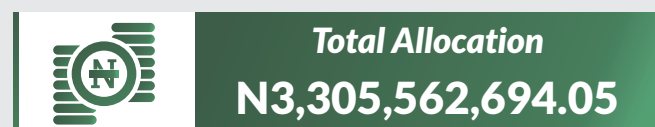
DEDUCTIONS



LGAs



Exchange Gain Allocation = N3,438,402.57





Total Allocation

| | | | |
|-------------------------|---|---|------------------------|
| ABEOKUTA NORTH | ▶ |  | N170,399,107.87 |
| ABEOKUTA SOUTH | ▶ |  | N178,496,389.23 |
| ADO-ODO/OTA | ▶ |  | N274,663,054.34 |
| EGBADO NORTH | ▶ |  | N174,798,801.09 |
| EGBADO SOUTH | ▶ |  | N159,115,726.71 |
| EWEKORO | ▶ |  | N120,136,332.45 |
| REMO NORTH | ▶ |  | N118,003,911.33 |
| IFO | ▶ |  | N270,328,024.59 |
| IJEBU EAST | ▶ |  | N153,437,500.34 |
| IJEBU NORTH | ▶ |  | N197,965,404.53 |
| IJEBU ODE | ▶ |  | N152,223,166.73 |
| IKENNE | ▶ |  | N137,856,303.50 |
| IJEBU NORTH EAST | ▶ |  | N123,235,577.44 |
| IMEKO-AFON | ▶ |  | N139,104,913.34 |
| IPOKIA | ▶ |  | N149,650,155.26 |
| OBAFEMI/OWODE | ▶ |  | N180,839,890.52 |
| ODEDAAH | ▶ |  | N148,670,233.63 |
| ODOGBOLU | ▶ |  | N141,469,593.58 |



Total Allocation

OGUN WATERSIDE



N131,727,462.26

SHAGAMU



N183,441,145.30

Federation Account Allocation Committee (FAAC) November 2018 Disbursement

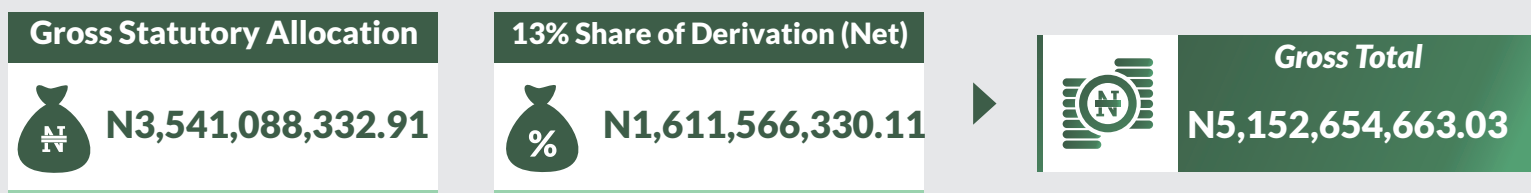
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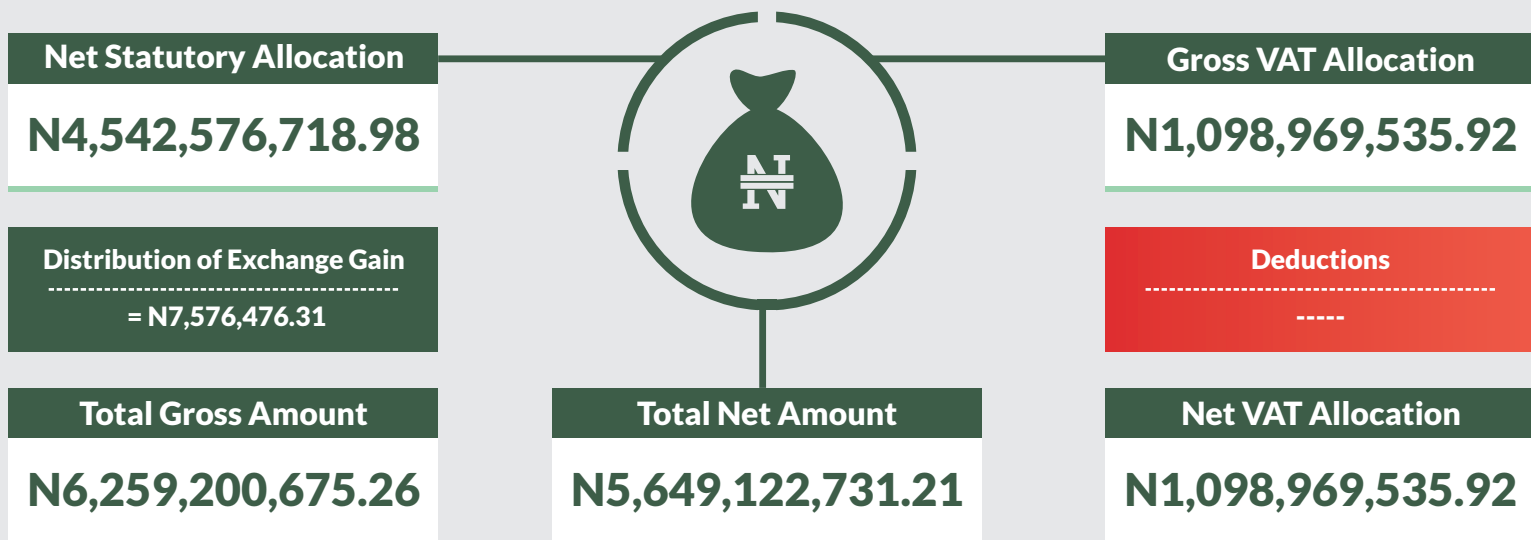
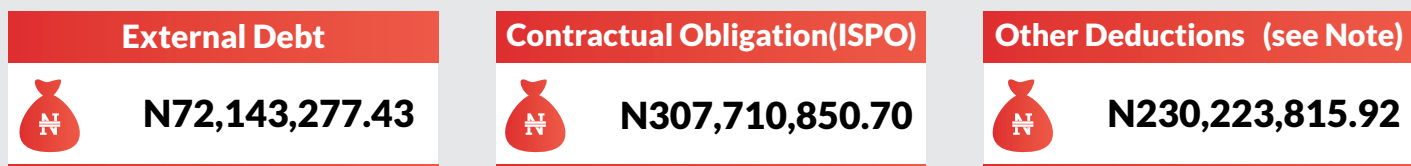
ONDO STATE

 **18**
No. of LGCs

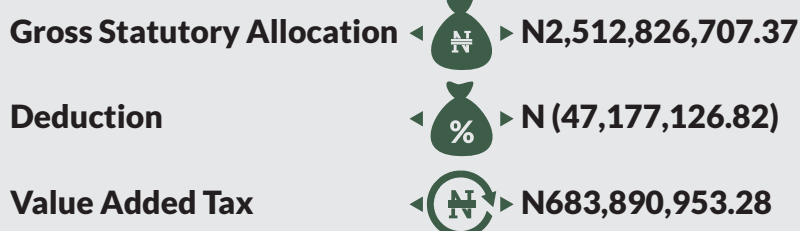
BENEFICIARIES



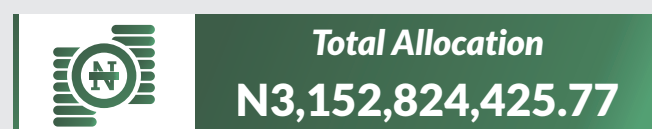
DEDUCTIONS



LGAs



Exchange Gain Allocation = N3,283,891.95





Total Allocation

| | | | |
|--------------------------|---|---|------------------------|
| AKOKO NORTH EAST | ▶ |  | N173,767,380.01 |
| AKOKO NORTH WEST | ▶ |  | N184,748,142.01 |
| AKOKO SOUTH WEST | ▶ |  | N188,606,836.71 |
| AKOKO SOUTH EAST | ▶ |  | N138,640,716.39 |
| AKURE NORTH | ▶ |  | N147,702,746.65 |
| AKURE SOUTH | ▶ |  | N227,204,919.85 |
| IDANRE | ▶ |  | N157,126,521.93 |
| IFEDORE | ▶ |  | N161,658,182.54 |
| OKITIPUPA | ▶ |  | N191,761,041.76 |
| ILAJE | ▶ |  | N209,120,730.69 |
| ESE-EDO | ▶ |  | N159,811,960.15 |
| ILE-OLUJI-OKEIGBO | ▶ |  | N165,626,696.50 |
| IRELE | ▶ |  | N154,223,694.62 |
| ODIGBO | ▶ |  | N191,336,988.88 |
| ONDO EAST | ▶ |  | N128,095,203.97 |
| ONDO WEST | ▶ |  | N210,195,152.04 |
| OSE | ▶ |  | N167,083,076.33 |
| OWO | ▶ |  | N196,114,434.77 |

Federation Account Allocation Committee (FAAC) November 2018 Disbursement

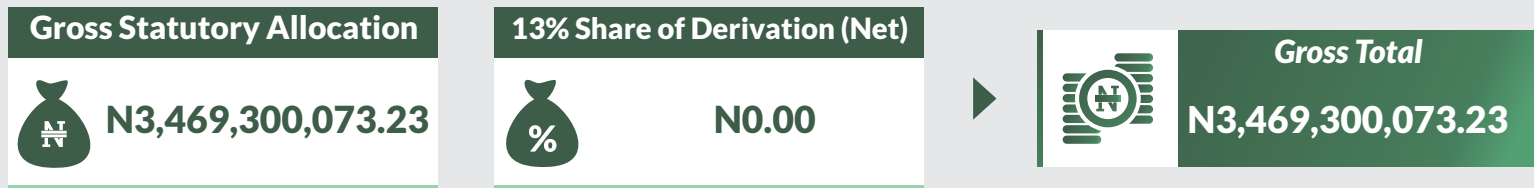
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of October, 2018 Shared in November, 2018



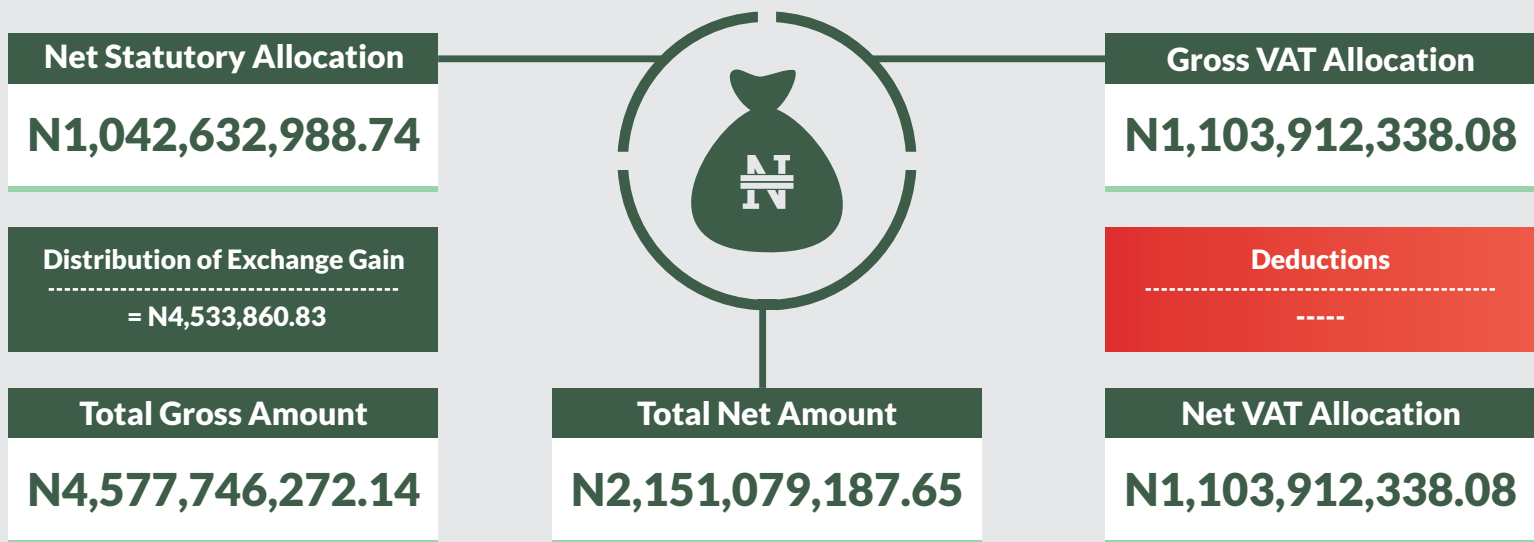
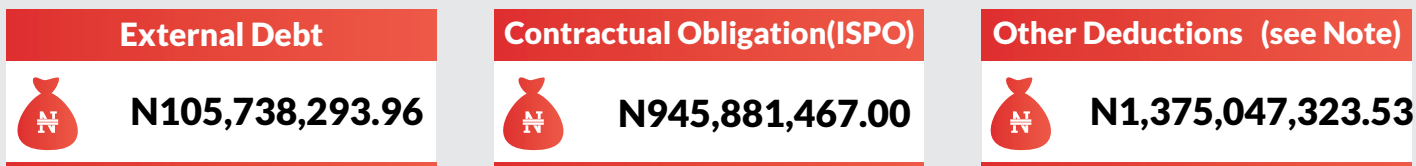
OSUN STATE

 **30**
No. of LGCs

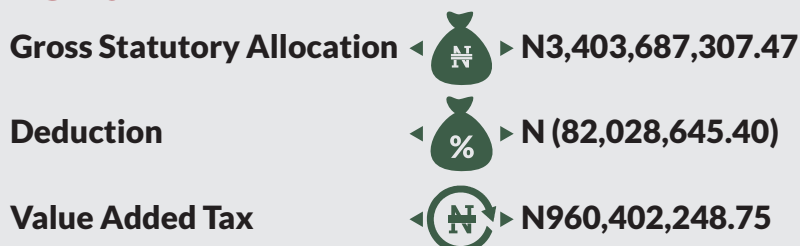
BENEFICIARIES



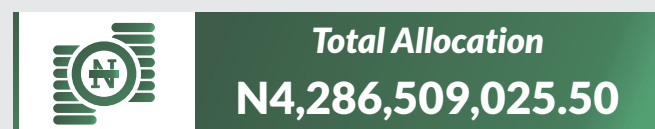
DEDUCTIONS



LGAs



Exchange Gain Allocation = N4,448,114.67





Total Allocation

ATAKUMOSA EAST ▶



N125,550,993.25

ATAKUMOSA WEST ▶



N125,256,981.54

AIYEDADE ▶



N155,889,598.43

AIYEDIRE ▶



N135,872,777.65

BOLUWADURO ▶



N129,610,482.08

BORIPE ▶



N149,202,079.42

EDE NORTH ▶



N125,896,280.42

EDE SOUTH ▶



N129,118,979.96

EGBEDORE ▶



N127,307,947.48

EJIGBO ▶



N145,375,946.45

IFE CENTRAL ▶



N154,744,976.56

IFE EAST ▶



N175,239,702.26

IFE NORTH ▶



N163,110,728.78

IFE SOUTH ▶



N144,933,185.98

IFEDAYO ▶



N113,063,244.11

IFELODUN ▶



N143,448,028.22

ILA ▶



N127,150,879.49

ILESHE EAST ▶



N134,852,272.85

*Total Allocation*

ILESHA WEST ▶

**N140,958,888.65**

IREPODUN ▶

**N141,001,886.48**

IREWOLE ▶

**N151,950,985.64**

ISOKAN ▶

**N137,768,873.83**

IWO ▶

**N169,552,867.99**

OBOKUN ▶

**N140,931,881.75**

ODO-OTIN ▶

**N177,655,609.86**

OLA-OLUWA ▶

**N126,960,905.04**

OLORUNDA ▶

**N152,203,750.61**

ORIADE ▶

**N153,870,244.18**

OROLU ▶

**N135,933,248.18**

OSOGBO ▶

**N152,094,798.36**

Federation Account Allocation Committee (FAAC) November 2018 Disbursement

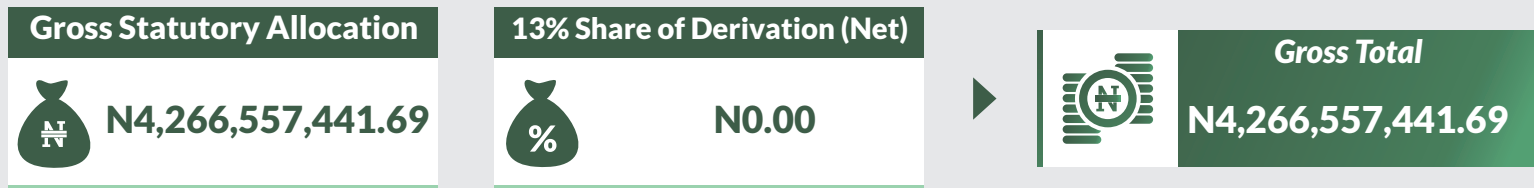
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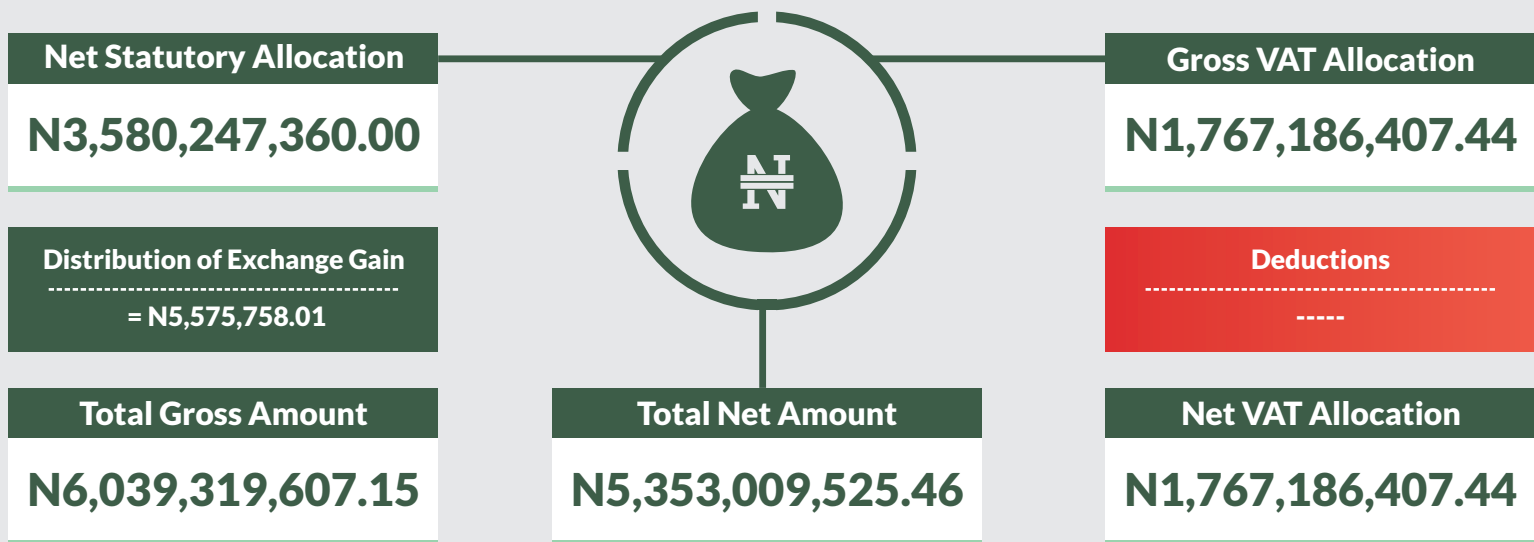
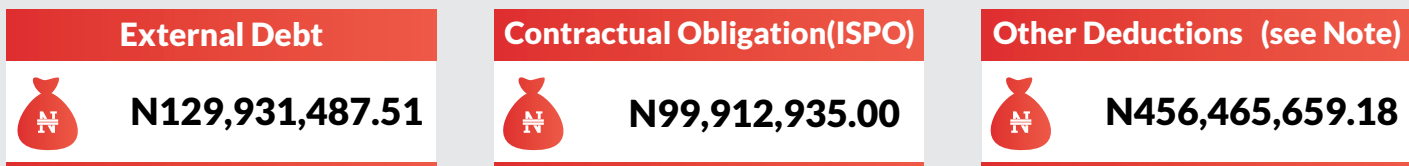
OYO STATE

 **33**
No. of LGCs

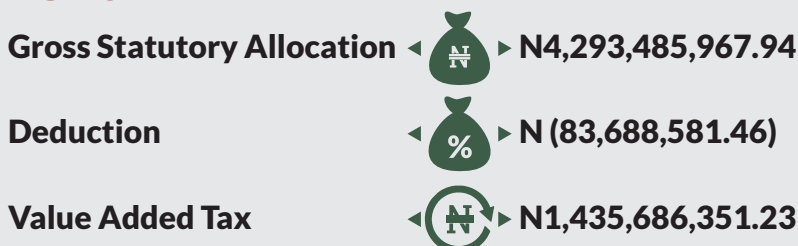
BENEFICIARIES



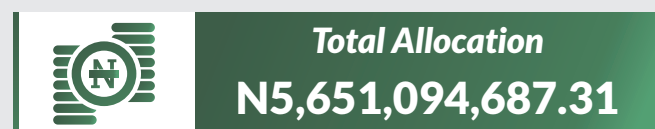
DEDUCTIONS



LGAs



Exchange Gain Allocation = N5,610,949.60





Total Allocation

AFIJIO



N155,998,749.04

AKINYELE



N180,829,519.73

ATIBA



N177,142,700.63

ATISBO



N182,399,928.69

EGBEDA



N197,464,305.62

IBADAN NORTH



N203,488,500.22

IBADAN NORTH EAST



N218,075,314.08

IBADAN NORTH WEST



N161,083,262.62

IBADAN SOUTH EAST



N192,328,557.41

IBADAN SOUTH WEST



N200,344,558.01

IBARAPA CENTRAL



N145,003,949.40

IBARAPA NORTH



N149,537,914.85

IDO



N147,461,776.44

SAKI WEST



N214,805,439.70

IFELOJU



N150,023,708.49

IREPO



N155,925,583.85

ISEYIN



N202,427,179.65

ITESIWAJU



N171,759,404.50



Total Allocation

IWAJOWA



N158,838,929.75

OLORUNSOGO



N145,303,096.71

KAJOLA



N180,412,263.38

LAGELU



N166,289,490.97

OGBOMOSHO NORTH



N174,609,213.34

OGBOMOSHO SOUTH



N148,278,890.62

OGO-OLUWA



N136,028,264.60

OLUYOLE



N179,963,023.51

ONA-ARA



N196,902,183.50

ORELOPE



N149,929,545.91

ORI IRE



N176,502,150.38

OYO EAST



N153,154,071.74

OYO WEST



N154,597,275.00

SAKI EAST



N152,063,124.27

IFEDAPO



N172,122,810.72

Federation Account Allocation Committee (FAAC) November 2018 Disbursement

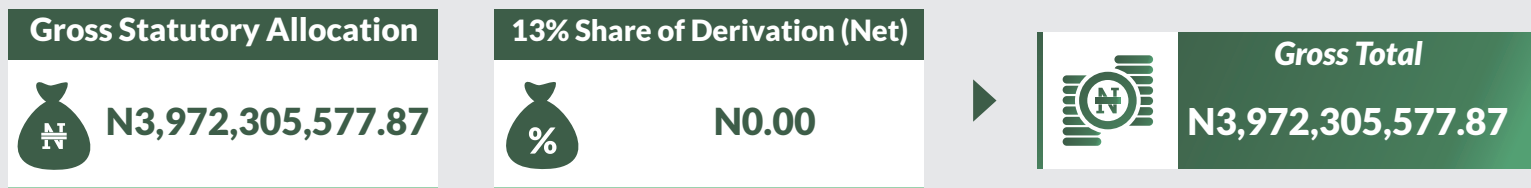
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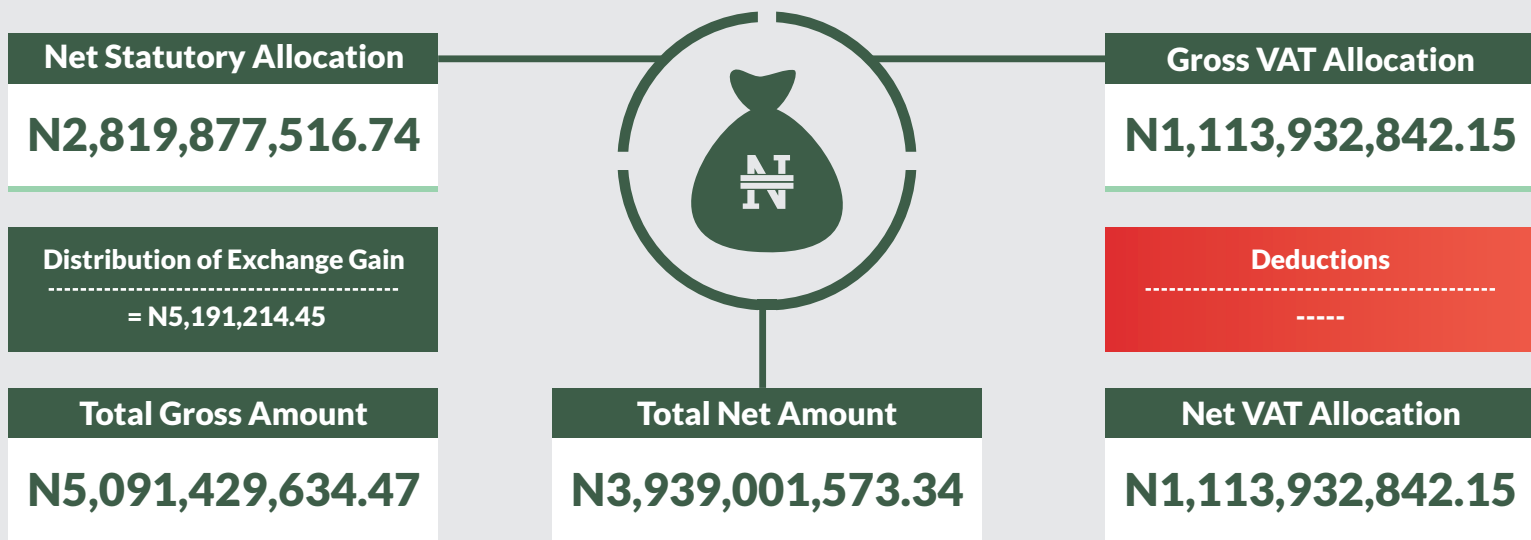
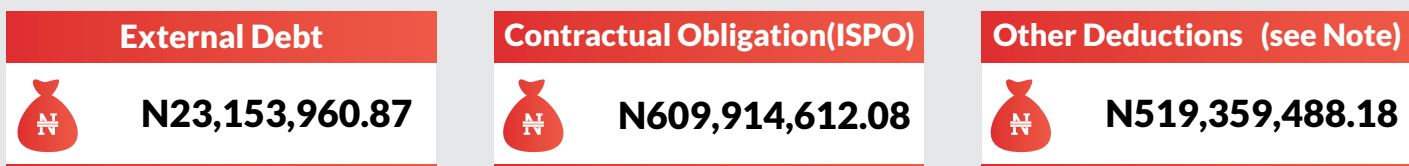
PLATEAU STATE

 **17**
No. of LGCs

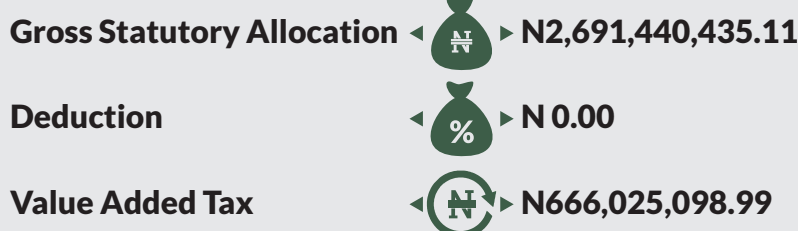
BENEFICIARIES



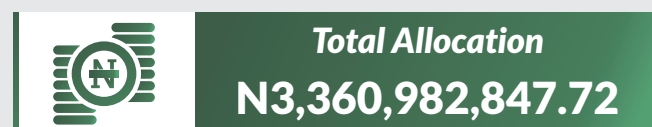
DEDUCTIONS



LGAs








Exchange Gain Allocation = N3,517,313.61





Total Allocation

| | | | |
|-----------------------|---|---|------------------------|
| BARKIN LADI | ▶ |  | N195,442,557.48 |
| BASSA | ▶ |  | N197,696,186.56 |
| BOKKOS | ▶ |  | N196,368,808.12 |
| JOS EAST | ▶ |  | N151,328,101.54 |
| JOS NORTH | ▶ |  | N266,015,835.58 |
| JOS SOUTH | ▶ |  | N228,533,019.63 |
| KANAM | ▶ |  | N195,844,561.16 |
| KANKE | ▶ |  | N173,984,888.00 |
| LANGTANG NORTH | ▶ |  | N179,029,248.29 |
| LANGTANG SOUTH | ▶ |  | N169,066,244.99 |
| MANGU | ▶ |  | N235,253,519.00 |
| MIKANG | ▶ |  | N158,897,940.60 |
| PANKSHIN | ▶ |  | N208,419,341.39 |
| QUAN-PAN | ▶ |  | N208,572,246.99 |
| RIYOM | ▶ |  | N168,253,085.88 |
| SHENDAM | ▶ |  | N210,585,011.89 |
| WASE | ▶ |  | N217,692,250.60 |

Federation Account Allocation Committee (FAAC) November 2018 Disbursement

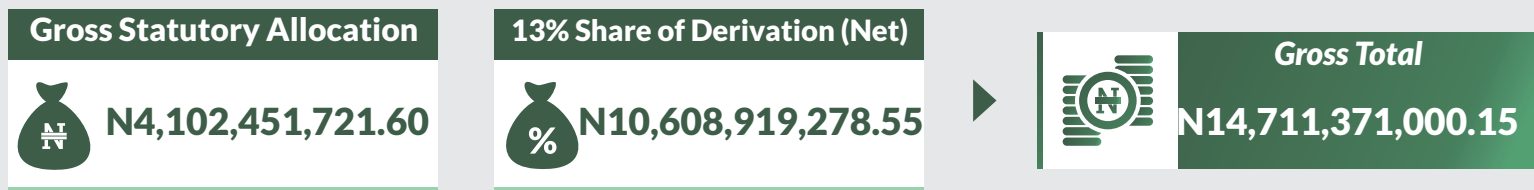
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of October, 2018 Shared in November, 2018



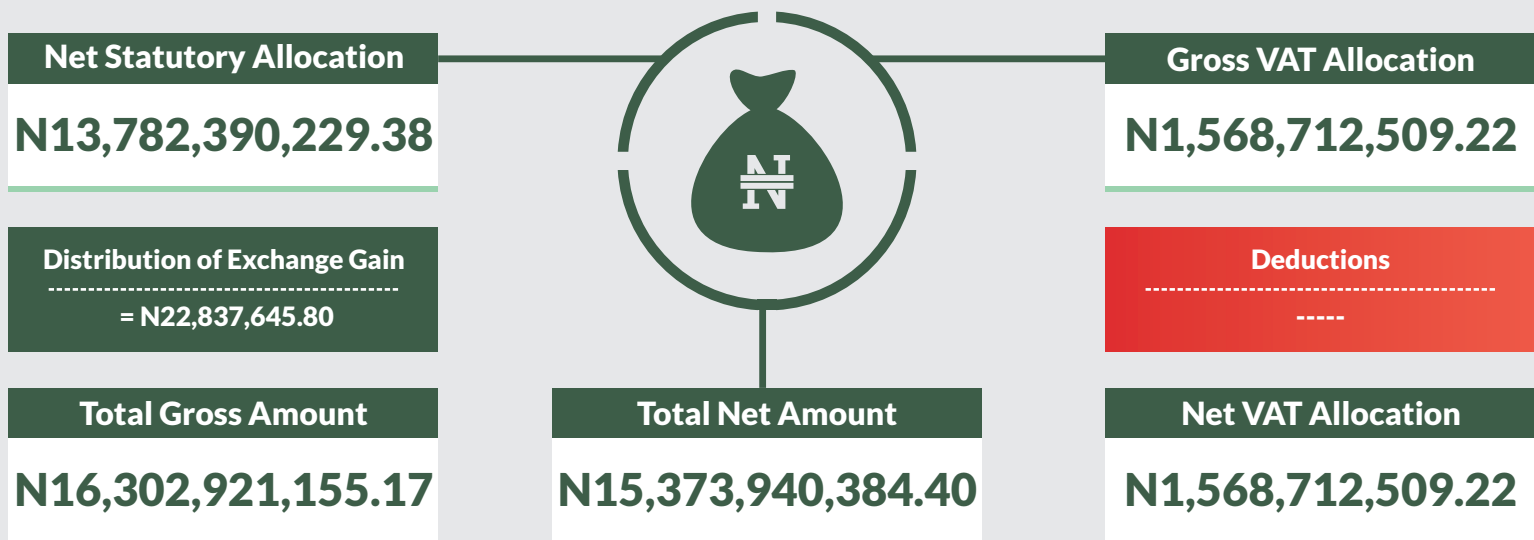
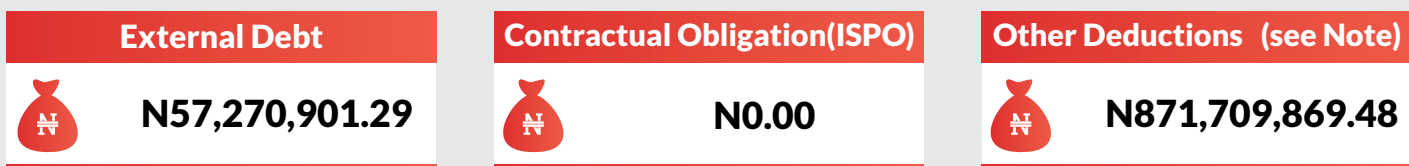
RIVERS STATE

 **23**
No. of LGCs

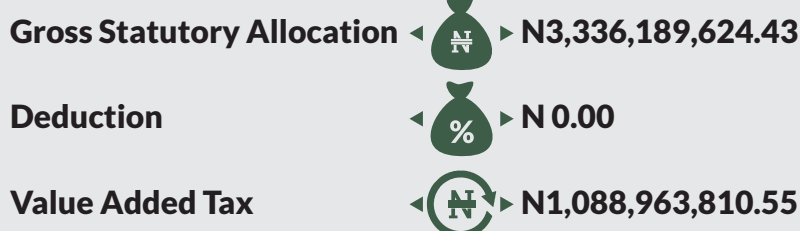
BENEFICIARIES



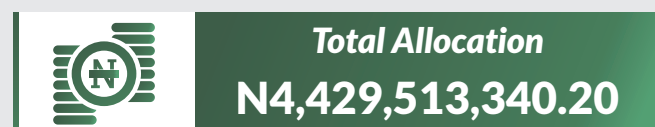
DEDUCTIONS



LGAs



Exchange Gain Allocation = N4,359,905.21





Total Allocation

| | | | |
|-------------------|---|---|------------------------|
| AHOADA | ▶ |  | N162,949,087.53 |
| AHOADA WEST | ▶ |  | N199,153,858.47 |
| AKUKUTORU | ▶ |  | N180,260,596.87 |
| ANDONI | ▶ |  | N193,750,388.77 |
| ASARITORU | ▶ |  | N183,855,965.06 |
| BONNY | ▶ |  | N183,473,937.65 |
| DEGEMA | ▶ |  | N197,548,078.30 |
| ELEME | ▶ |  | N188,460,730.65 |
| EMOHUA | ▶ |  | N182,658,529.64 |
| ETCHE | ▶ |  | N209,931,218.20 |
| GOKANA | ▶ |  | N190,781,172.38 |
| IKWERRE | ▶ |  | N181,675,244.08 |
| KHANA | ▶ |  | N215,238,502.62 |
| OBIO/AKPOR | ▶ |  | N264,697,503.42 |
| OBUA/ODUAL | ▶ |  | N212,546,361.86 |
| OGBA/EGBEMA/NDONI | ▶ |  | N214,085,450.95 |
| OGU/BOLO | ▶ |  | N147,437,513.30 |
| OKRIKA | ▶ |  | N184,300,540.96 |



Total Allocation

| | | | |
|---------------|---|---|------------------------|
| OMUMMA | ▶ |  | N146,627,937.38 |
| OPOBO/NKORO | ▶ |  | N159,383,544.59 |
| OYIGBO | ▶ |  | N161,061,099.43 |
| PORT HARCOURT | ▶ |  | N296,891,576.36 |
| TAI | ▶ |  | N172,744,501.72 |

Federation Account Allocation Committee (FAAC) November 2018 Disbursement

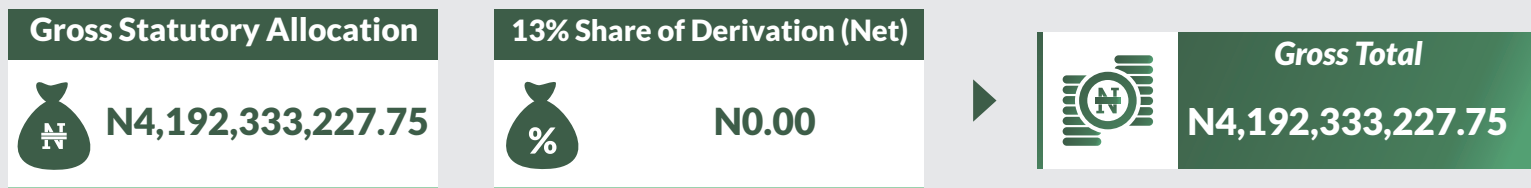
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of October, 2018 Shared in November, 2018



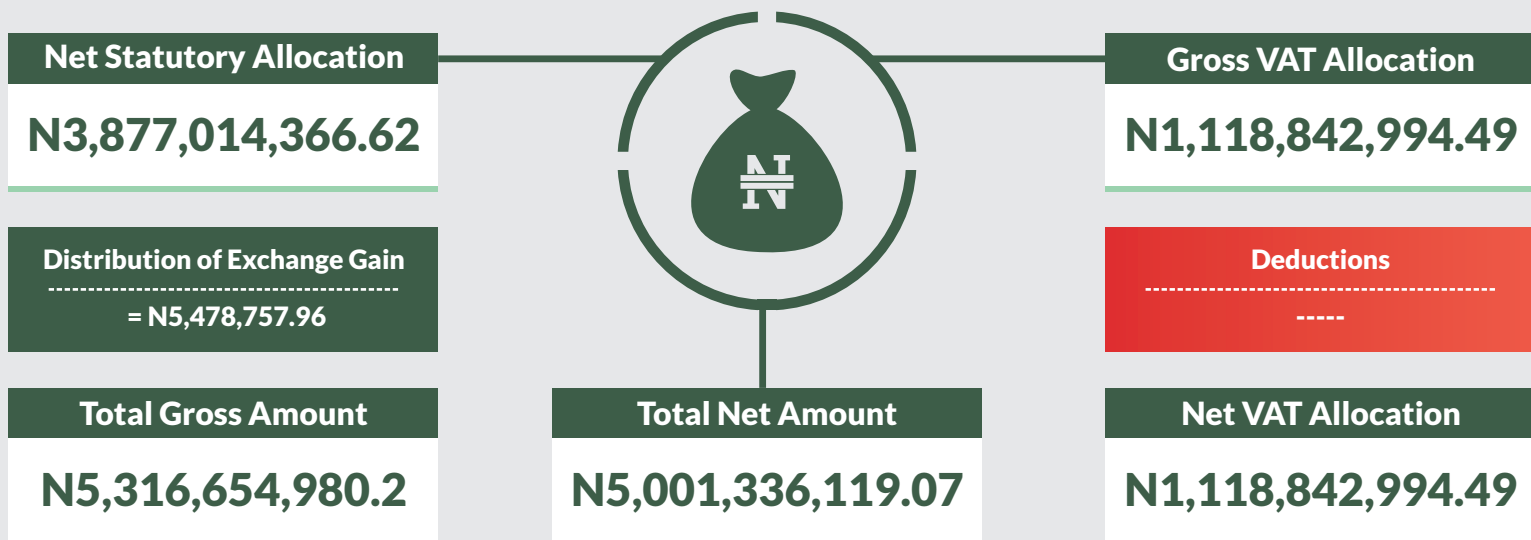
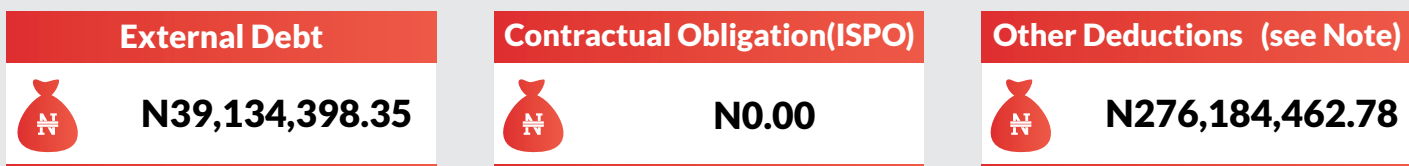
SOKOTO STATE

 **23**
No. of LGCs

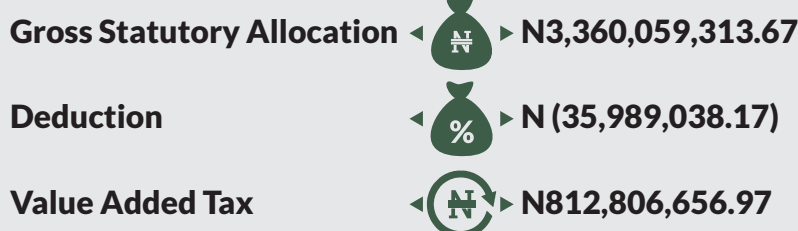
BENEFICIARIES



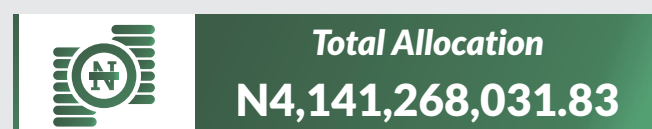
DEDUCTIONS



LGAs



















Exchange Gain Allocation = N4,391,099.35





Total Allocation

| | | | |
|--------------|---|---|------------------------|
| BINJI | ▶ |  | N154,681,609.34 |
| BODINGA | ▶ |  | N177,321,343.87 |
| DANGE-SHUNI | ▶ |  | N189,833,420.70 |
| GADA | ▶ |  | N207,066,504.12 |
| GORONYO | ▶ |  | N192,187,723.29 |
| GUDU | ▶ |  | N170,897,700.15 |
| GWADABAWA | ▶ |  | N201,376,866.80 |
| ILLELA | ▶ |  | N171,451,146.06 |
| ISA | ▶ |  | N189,384,414.83 |
| KEBBE | ▶ |  | N172,536,727.49 |
| KWARE | ▶ |  | N162,950,959.97 |
| RABAH | ▶ |  | N189,118,471.08 |
| SABON BIRNI | ▶ |  | N201,230,463.04 |
| SHAGARI | ▶ |  | N181,135,661.44 |
| SILAME | ▶ |  | N161,752,130.38 |
| SOKOTO NORTH | ▶ |  | N186,192,807.28 |
| SOKOTO SOUTH | ▶ |  | N182,132,726.03 |
| TAMBUWAL | ▶ |  | N201,857,191.94 |



Total Allocation

| | | | |
|----------------|---|---|------------------------|
| TANGAZA | ▶ |  | N180,706,580.68 |
| TURETA | ▶ |  | N163,720,523.32 |
| WAMAKKO | ▶ |  | N176,370,411.78 |
| WURNO | ▶ |  | N169,716,871.56 |
| YABO | ▶ |  | N157,645,776.67 |

Federation Account Allocation Committee (FAAC) November 2018 Disbursement

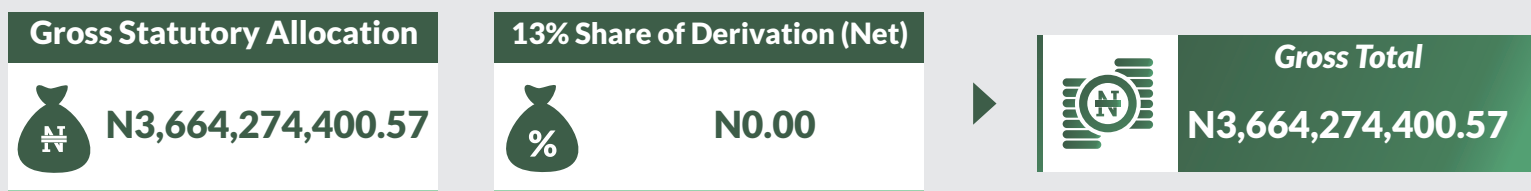
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of October, 2018 Shared in November, 2018



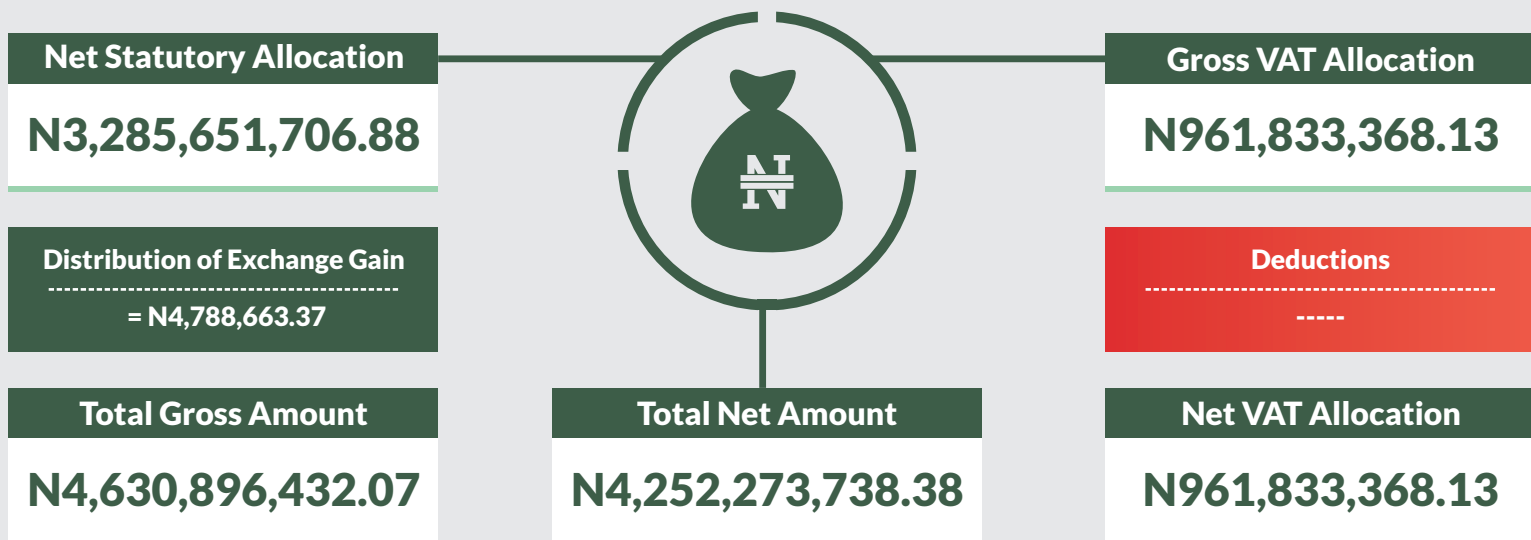
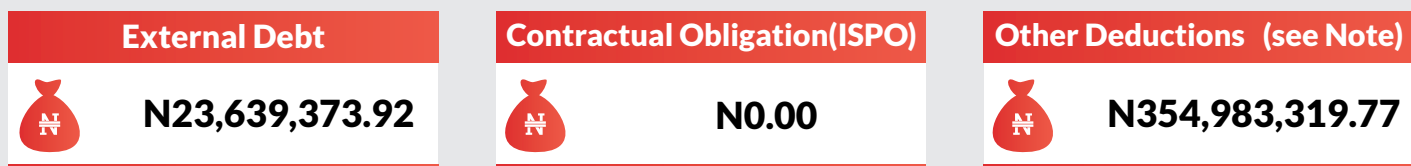
TARABA STATE

 **16**
No. of LGCs

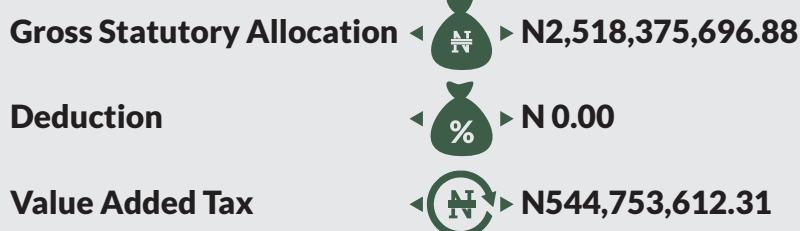
BENEFICIARIES



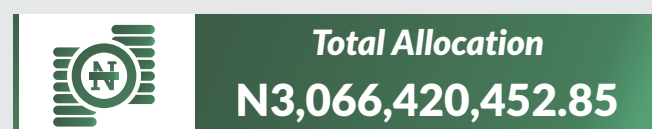
DEDUCTIONS



LGAs







Exchange Gain Allocation = N3,291,143.66





Total Allocation

| | | | |
|--------------|---|---|------------------------|
| ARDO KOLA | ▶ |  | N156,128,175.79 |
| BALI | ▶ |  | N255,260,709.28 |
| DONGA | ▶ |  | N181,858,235.79 |
| GASHAKA | ▶ |  | N207,167,850.46 |
| GASSOL | ▶ |  | N233,306,607.41 |
| IBI | ▶ |  | N162,262,735.77 |
| JALINGO | ▶ |  | N161,421,277.69 |
| KARIM LAMIDU | ▶ |  | N236,155,711.40 |
| KURMI | ▶ |  | N171,151,431.21 |
| LAU | ▶ |  | N160,714,752.36 |
| SARDAUNA | ▶ |  | N234,518,560.47 |
| TAKUM | ▶ |  | N187,252,637.03 |
| USSA | ▶ |  | N163,887,365.58 |
| WUKARI | ▶ |  | N230,848,279.82 |
| YORRO | ▶ |  | N155,482,338.16 |
| ZING | ▶ |  | N169,003,784.63 |

Federation Account Allocation Committee (FAAC)

November 2018 Disbursement

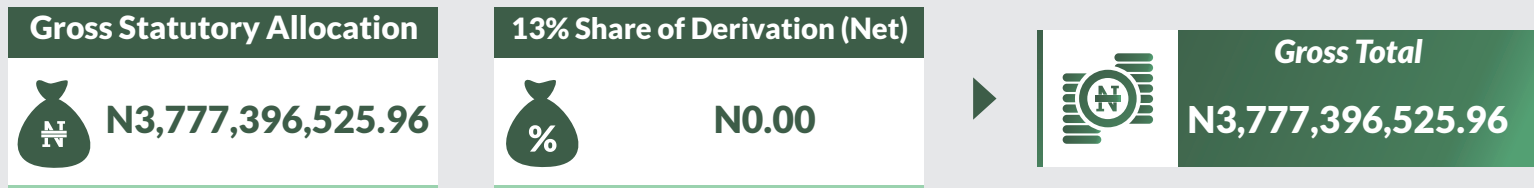
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of October, 2018 Shared in November, 2018



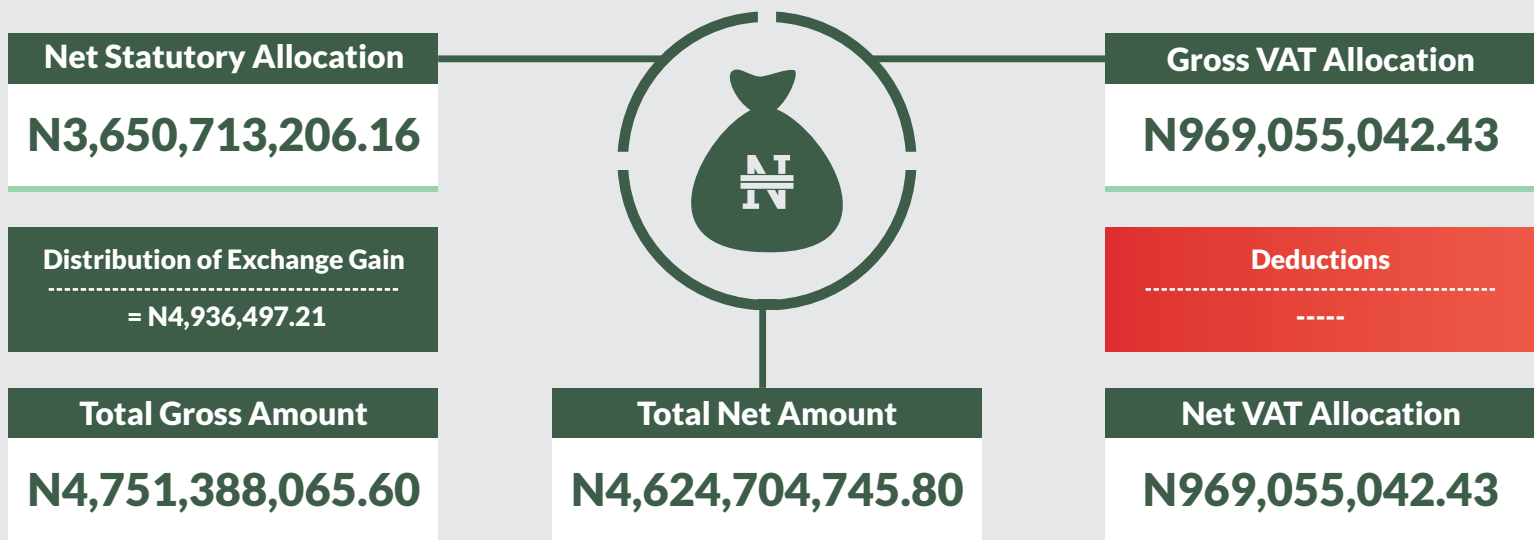
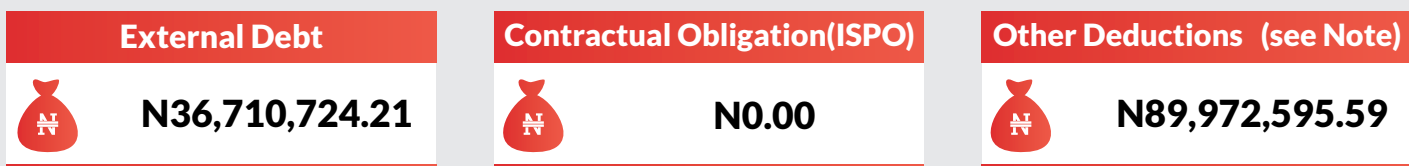
YOBE STATE

 **17**
No. of LGCs

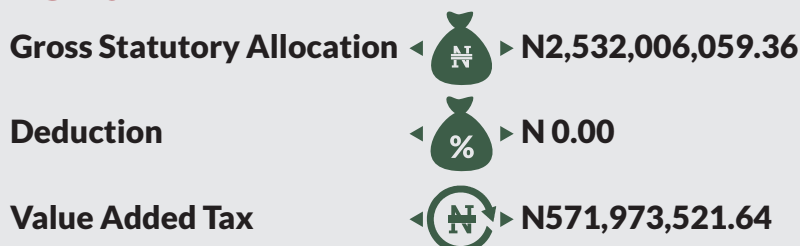
BENEFICIARIES



DEDUCTIONS



LGAs




Exchange Gain Allocation = N3,308,956.52





Total Allocation

| | | | |
|-----------------|---|---|------------------------|
| BADE | ▶ |  | N174,645,141.00 |
| BURSARI | ▶ |  | N187,327,610.06 |
| DAMATURU | ▶ |  | N160,384,998.02 |
| FIKA | ▶ |  | N179,689,585.21 |
| FUNE | ▶ |  | N250,884,206.01 |
| GEIDAM | ▶ |  | N204,944,283.14 |
| GUJBA | ▶ |  | N189,419,136.50 |
| GULAMI | ▶ |  | N166,903,521.98 |
| JAKUSKO | ▶ |  | N219,700,345.09 |
| KARASUWA | ▶ |  | N157,679,952.43 |
| MACHINA | ▶ |  | N148,918,919.43 |
| NANGERE | ▶ |  | N159,631,479.31 |
| NGURU | ▶ |  | N175,750,622.73 |
| POTISKUM | ▶ |  | N194,093,128.19 |
| TARMUA | ▶ |  | N173,094,366.63 |
| YUNUSARI | ▶ |  | N182,846,863.99 |
| YUSUFARI | ▶ |  | N181,374,377.80 |

Federation Account Allocation Committee (FAAC) November 2018 Disbursement

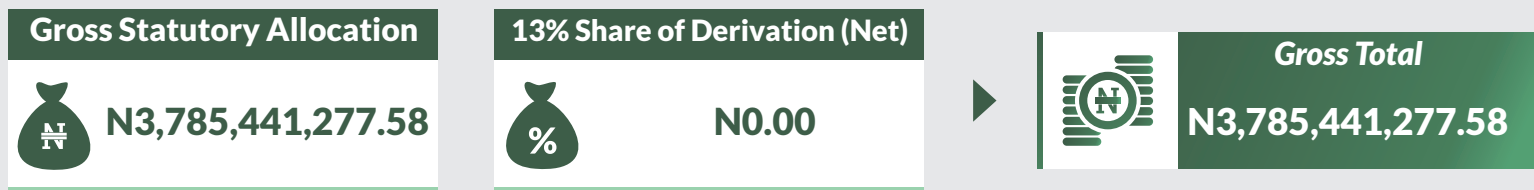
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of October, 2018 Shared in November, 2018



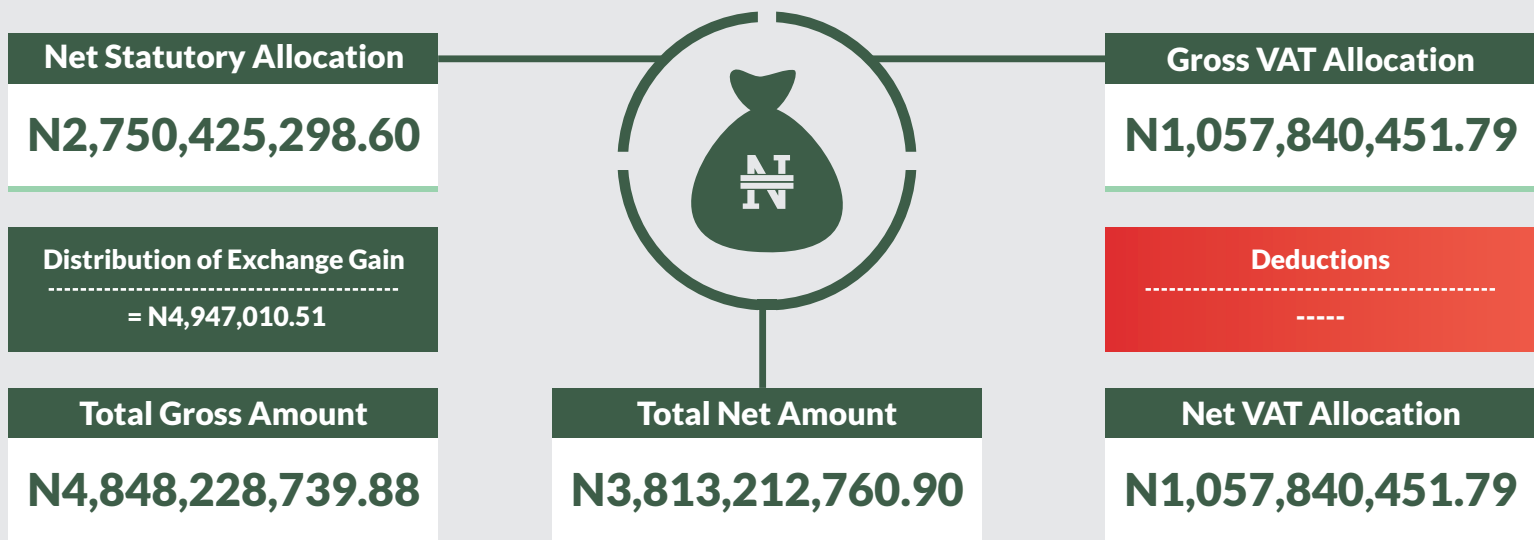
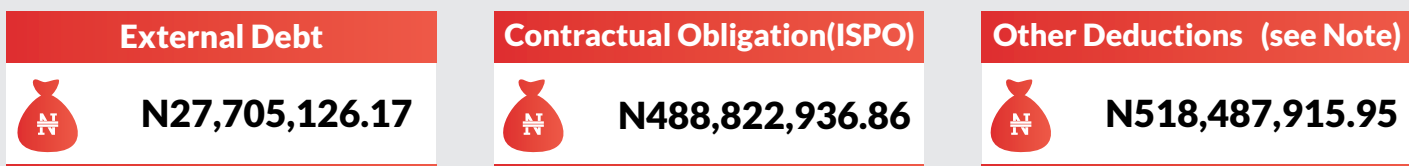
ZAMFARA STATE

 **14**
No. of LGCs

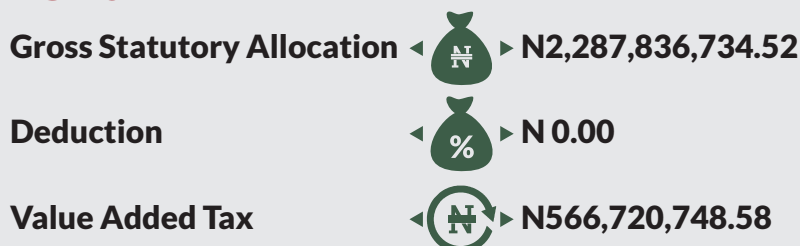
BENEFICIARIES



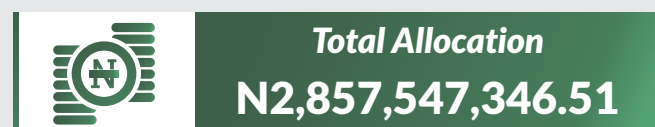
DEDUCTIONS



LGAs
















Exchange Gain Allocation = N2,989,863.41





Total Allocation

| | | | |
|---------------|---|---|------------------------|
| ANKA | ▶ |  | N174,489,921.02 |
| BAKURA | ▶ |  | N173,397,119.84 |
| BUKKUYUM | ▶ |  | N199,843,687.50 |
| BUNGUDU | ▶ |  | N220,043,088.34 |
| GUMMI | ▶ |  | N192,973,899.98 |
| GUSAU | ▶ |  | N266,588,114.95 |
| KAURA NAMODA | ▶ |  | N207,228,068.91 |
| KIYAWA | ▶ |  | N184,324,749.71 |
| MARADUN | ▶ |  | N198,754,284.92 |
| MARU | ▶ |  | N256,060,453.81 |
| SHINKAFI | ▶ |  | N164,930,017.58 |
| TALATA MAFARA | ▶ |  | N191,386,334.08 |
| TSAFE | ▶ |  | N204,289,630.30 |
| ZURMI | ▶ |  | N223,237,975.57 |

Appendix

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of October, 2018 Shared in November, 2018

| S/n | Beneficiaries | Statutory | Exchange Gain Allocation | VAT | Total |
|-----|----------------------------|---------------------------|--------------------------|---------------------------|---------------------------|
| | | ₦ | ₦ | ₦ | ₦ |
| 1 | FGN (see Table II) | 284,395,790,039.21 | 371,663,132.41 | 15,144,717,931.94 | 299,912,171,103.56 |
| 2 | State (see Table III) | 144,249,345,289.44 | 188,512,507.56 | 50,482,393,106.47 | 194,920,250,903.46 |
| 3 | LGCs (see Table IV) | 111,210,198,838.42 | 145,335,241.60 | 35,337,675,174.53 | 146,693,209,254.54 |
| 4 | 13% Derivation Fund | 58,091,574,370.58 | 100,876,628.27 | - | 58,192,450,998.85 |
| 5 | Cost of Collection - NCS | 4,692,008,794.73 | - | 306,900,066.56 | 4,998,908,861.29 |
| 6 | Transfer to Excess PPT | 70,000,000,000.00 | - | - | 70,000,000,000.00 |
| 7 | Cost of Collections - FIRS | 3,699,265,388.41 | - | 3,899,966,025.65 | 7,599,231,414.06 |
| 8 | Cost of Collection - DPR | 5,817,943,318.35 | - | - | 5,817,943,318.35 |
| 9 | DPR Refund | 4,800,000.00 | - | - | 4,800,000.00 |
| | Total | 682,160,926,039.13 | 806,387,509.84 | 105,171,652,305.14 | 788,138,965,854.11 |

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of October, 2018 Shared in November, 2018

| S/n | 1 Beneficiaries | 2 Gross Statutory Allocation | 3 Less Deductions | 4=2-3 Net Statutory Allocation | 5 Exchange Gain Allocation | 6 VAT | 7 (4+5+6) Total Net Amount |
|-----|----------------------------------|---------------------------------|--------------------------|-----------------------------------|-------------------------------|--------------------------|-------------------------------|
| | | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ |
| 1 | FGN (CRF Account) | 261,829,837,071.03 | 32,346,490,344.08 | 229,483,346,726.95 | 342,172,777.56 | 14,135,070,069.81 | 243,960,589,574.32 |
| 2 | Share of Derivation & Ecology | 5,398,553,341.67 | - | 5,398,553,341.67 | 7,055,108.82 | - | 5,405,608,450.49 |
| 3 | Stabilization | 2,699,276,670.84 | - | 2,699,276,670.84 | 3,527,554.41 | - | 2,702,804,225.24 |
| 4 | Development of Natural Resources | 9,069,569,614.01 | - | 9,069,569,614.01 | 11,852,582.81 | - | 9,081,422,196.82 |
| 5 | FCT-Abuja | 5,398,553,341.67 | 38,895,290.45 | 5,359,658,051.22 | 7,055,108.82 | 1,009,647,862.13 | 6,376,361,022.17 |
| | Sub-total | 284,395,790,039.21 | 32,385,385,634.53 | 252,010,404,404.68 | 371,663,132.41 | 15,144,717,931.94 | 267,526,785,469.03 |

Table III

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the month of October, 2018 Shared in November, 2018

| 1 | 2 | 3 | 4 | 5 | 6=4+5 | 7 | 8 | 9 | 10=6-(7+8+9) | 11 | 12 | 13 | 14=(12-13) | 15=6+11+12 | 16=10+11+14 | |
|-----|-----------------------|-------------|----------------------------|-------------------------------|---------------------------|-------------------------|-------------------------------|-----------------------------|---------------------------|-------------------------------|--------------------------|-------------------------|--------------------------|---------------------------|---------------------------|-----|
| S/n | Beneficiaries | No. of LGCs | Gross Statutory Allocation | 13% Share of Derivation (Net) | Gross Total | Deductions | | | Net Statutory Allocation | Distribution of Exchange Gain | Gross VAT Allocation | Deductions | Net VAT Allocation | Total Gross Amount | Total Net Amount | S/n |
| | | | | | | External Debt | Contractual Obligation (ISPO) | Other Deductions (see Note) | | | | | | | | |
| | | | N | N | N | N | N | N | N | N | N | N | N | N | N | |
| 1 | ABIA | 17 | 3,561,997,443.77 | 725,325,752.40 | 4,287,323,196.17 | 40,648,992.87 | 0.00 | 429,919,971.55 | 3,816,754,231.75 | 6,014,541.09 | 1,042,152,545.06 | - | 1,042,152,545.06 | 5,335,490,282.32 | 4,864,921,317.90 | 1 |
| 2 | ADAMAWA | 21 | 3,789,352,736.35 | - | 3,789,352,736.35 | 52,555,531.76 | 0.00 | 621,215,592.50 | 3,115,581,612.09 | 4,952,122.21 | 1,067,798,251.61 | - | 1,067,798,251.61 | 4,862,043,110.18 | 4,188,271,985.92 | 2 |
| 3 | AKWA IBOM | 31 | 3,824,566,893.53 | 14,508,045,516.68 | 18,332,612,410.21 | 110,724,577.25 | 0.00 | 1,041,089,532.95 | 17,180,798,300.01 | 31,282,267.95 | 1,250,366,820.25 | - | 1,250,366,820.25 | 19,614,261,498.41 | 18,462,447,388.21 | 3 |
| 4 | ANAMBRA | 21 | 3,782,253,830.12 | - | 3,782,253,830.12 | 46,844,107.66 | 0.00 | 89,972,595.59 | 3,645,437,126.87 | 4,942,844.99 | 1,181,505,374.43 | - | 1,181,505,374.43 | 4,968,702,049.53 | 4,831,885,346.28 | 4 |
| 5 | BAUCHI | 20 | 4,550,178,078.00 | - | 4,550,178,078.00 | 77,411,533.06 | 201,255,000.00 | 597,418,008.62 | 3,674,093,536.32 | 5,946,408.13 | 1,214,760,388.26 | - | 1,214,760,388.26 | 5,770,884,874.39 | 4,894,800,332.71 | 5 |
| 6 | BAYELSA | 8 | 3,365,838,470.39 | 10,798,176,501.69 | 14,164,014,972.08 | 34,374,598.38 | 421,546,663.22 | 1,158,604,679.39 | 12,549,489,031.09 | 21,898,486.62 | 1,013,939,875.14 | - | 1,013,939,875.14 | 15,199,853,333.84 | 13,585,327,392.85 | 6 |
| 7 | BENUE | 23 | 4,266,086,089.98 | - | 4,266,086,089.98 | 26,890,502.87 | 103,855,987.23 | 423,541,958.63 | 3,711,797,641.25 | 5,575,142.02 | 1,167,278,482.37 | - | 1,167,278,482.37 | 5,438,939,714.37 | 4,884,651,265.64 | 7 |
| 8 | BORNO | 27 | 4,726,211,997.77 | - | 4,726,211,997.77 | 17,817,212.46 | 0.00 | 323,071,065.26 | 4,385,323,720.05 | 6,176,458.36 | 1,183,626,746.32 | - | 1,183,626,746.32 | 5,916,015,202.46 | 5,575,126,924.74 | 8 |
| 9 | CROSS RIVER | 18 | 3,825,219,140.40 | - | 3,825,219,140.40 | 229,323,337.36 | 633,134,951.92 | 714,427,997.77 | 2,248,332,853.35 | 4,998,994.28 | 1,044,938,380.17 | - | 1,044,938,380.17 | 4,875,156,514.85 | 3,298,270,227.80 | 9 |
| 10 | DELTA | 25 | 3,862,403,978.71 | 16,986,147,824.63 | 20,848,551,803.34 | 28,517,846.08 | 0.00 | 1,145,011,172.37 | 19,675,022,784.89 | 35,635,877.79 | 1,265,412,793.69 | - | 1,265,412,793.69 | 22,149,600,474.83 | 20,976,071,456.38 | 10 |
| 11 | EBONYI | 13 | 3,403,209,643.92 | - | 3,403,209,643.92 | 40,165,282.68 | 0.00 | 388,638,358.73 | 2,974,406,002.51 | 4,447,490.44 | 995,823,647.45 | - | 995,823,647.45 | 4,403,480,781.82 | 3,974,677,140.41 | 11 |
| 12 | EDO | 18 | 3,556,899,508.30 | 2,041,322,037.64 | 5,598,221,545.94 | 81,885,066.11 | 0.00 | 390,751,098.76 | 5,125,585,381.07 | 7,907,772.00 | 1,151,343,897.43 | - | 1,151,343,897.43 | 6,757,473,215.38 | 6,284,837,050.51 | 12 |
| 13 | EKITI | 16 | 3,401,289,232.55 | - | 3,401,289,232.55 | 53,517,269.53 | 102,458,000.01 | 465,644,314.40 | 2,779,669,648.61 | 4,444,980.74 | 974,942,623.58 | - | 974,942,623.58 | 4,380,676,836.88 | 3,759,057,252.94 | 13 |
| 14 | ENUGU | 17 | 3,825,549,282.64 | - | 3,825,549,282.64 | 50,530,281.38 | 0.00 | 206,468,378.89 | 3,568,550,622.37 | 4,999,425.73 | 1,126,266,202.66 | - | 1,126,266,202.66 | 4,956,814,911.03 | 4,699,816,250.76 | 14 |
| 15 | GOMBE | 11 | 3,583,047,047.50 | - | 3,583,047,047.50 | 39,706,122.23 | 361,446,152.47 | 275,289,219.29 | 2,906,605,553.51 | 4,682,511.26 | 1,057,707,591.30 | - | 1,057,707,591.30 | 4,645,437,150.06 | 3,968,995,656.07 | 15 |
| 16 | IMO | 27 | 3,955,054,726.39 | 812,071,128.88 | 4,767,125,855.27 | 52,664,688.55 | 0.00 | 820,323,934.64 | 3,894,137,232.08 | 6,628,930.38 | 1,143,476,074.84 | - | 1,143,476,074.84 | 5,044,242,237.30 | 4,604,242,237.30 | 16 |
| 17 | JIGAWA | 27 | 4,254,028,245.76 | - | 4,254,028,245.76 | 29,622,753.04 | 0.00 | 163,223,611.96 | 4,061,181,880.76 | 5,559,384.21 | 1,268,992,670.35 | - | 1,268,992,670.35 | 5,528,580,300.32 | 5,335,733,935.32 | 17 |
| 18 | KADUNA | 23 | 4,984,088,877.81 | - | 4,984,088,877.81 | 210,872,746.86 | 0.00 | 203,254,936.77 | 4,569,961,194.18 | 6,513,465.21 | 1,489,503,565.54 | - | 1,489,503,565.54 | 6,480,105,908.56 | 6,065,978,224.93 | 18 |
| 19 | KANO | 44 | 6,033,794,464.60 | - | 6,033,794,464.60 | 60,596,047.79 | 0.00 | 419,359,613.59 | 5,553,838,803.22 | 7,885,274.78 | 1,893,569,380.54 | - | 1,893,569,380.54 | 7,935,249,119.92 | 7,455,293,458.54 | 19 |
| 20 | KATSINA | 34 | 4,676,018,988.56 | - | 4,676,018,988.56 | 103,053,776.65 | 0.00 | 222,540,831.66 | 4,350,424,380.25 | 6,110,863.54 | 1,351,459,636.61 | - | 1,351,459,636.61 | 6,033,589,488.70 | 5,707,994,880.39 | 20 |
| 21 | KEBBI | 21 | 4,016,723,640.06 | - | 4,016,723,640.06 | 42,644,052.90 | 0.00 | 370,840,146.35 | 3,709,840,146.35 | 5,249,262.27 | 1,088,358,854.66 | - | 1,088,358,854.66 | 5,110,331,757.00 | 4,803,448,263.29 | 21 |
| 22 | KOGI | 21 | 4,204,297,040.82 | - | 4,204,297,040.82 | 30,161,047.21 | 117,593,824.10 | 440,272,889.07 | 3,616,269,280.44 | 5,494,392.89 | 1,066,442,649.01 | - | 1,066,442,649.01 | 5,276,234,082.71 | 4,688,206,322.33 | 22 |
| 23 | KWARA | 16 | 3,386,124,970.66 | - | 3,386,124,970.66 | 39,632,016.56 | 0.00 | 456,735,092.52 | 2,889,757,861.58 | 4,425,163.30 | 1,006,717,214.68 | - | 1,006,717,214.68 | 4,397,267,348.64 | 3,900,900,239.56 | 23 |
| 24 | LAGOS | 20 | 5,095,930,855.22 | - | 5,095,930,855.22 | 976,653,546.56 | 2,000,000,000.00 | - | 2,119,277,308.66 | 6,659,626.09 | 9,378,455,739.21 | 1,000,000,000.00 | 8,378,455,739.21 | 14,481,046,220.52 | 10,504,392,673.96 | 24 |
| 25 | NASSARAWA | 13 | 3,508,032,745.56 | - | 3,508,032,745.56 | 35,806,462.73 | 101,637,860.22 | 124,304,116.61 | 3,246,284,306.00 | 4,584,478.69 | 924,485,163.69 | - | 924,485,163.69 | 4,437,102,387.94 | 4,175,353,948.38 | 25 |
| 26 | NIGER | 25 | 4,505,911,869.96 | - | 4,505,911,869.96 | 35,786,701.48 | 275,631,992.38 | 292,479,355.46 | 3,902,013,820.64 | 5,888,558.76 | 1,180,018,206.59 | - | 1,180,018,206.59 | 5,691,818,635.30 | 5,087,920,585.98 | 26 |
| 27 | OGUN | 20 | 3,534,086,910.95 | - | 3,534,086,910.95 | 76,473,042.12 | 0.00 | 1,133,331,119.97 | 2,324,282,748.86 | 4,618,527.62 | 1,192,824,841.36 | - | 1,192,824,841.36 | 4,731,530,279.93 | 3,521,726,117.84 | 27 |
| 28 | ONDO | 18 | 3,541,088,332.91 | 1,611,566,330.11 | 5,152,654,663.03 | 72,143,277.43 | 307,710,850.70 | 230,223,815.92 | 4,542,576,718.98 | 7,576,476.31 | 1,098,969,535.92 | - | 1,098,969,535.92 | 6,259,200,675.26 | 5,649,122,731.21 | 28 |
| 29 | OSUN | 30 | 3,469,300,073.23 | - | 3,469,300,073.23 | 105,738,293.96 | 945,881,467.00 | 1,375,047,323.53 | 1,042,632,988.74 | 4,533,860.83 | 1,103,912,338.08 | - | 1,103,912,338.08 | 4,577,746,272.14 | 2,151,079,187.65 | 29 |
| 30 | OYO | 33 | 4,266,557,441.69 | - | 4,266,557,441.69 | 129,931,487.51 | 99,912,935.00 | 456,465,659.18 | 3,580,247,360.00 | 5,575,758.01 | 1,767,186,407.44 | - | 1,767,186,407.44 | 6,039,319,607.15 | 5,353,009,525.46 | 30 |
| 31 | PLATEAU | 17 | 3,972,305,577.87 | - | 3,972,305,577.87 | 23,153,960.87 | 609,914,612.08 | 519,359,488.18 | 2,819,877,516.74 | 5,191,214.45 | 1,113,932,842.15 | - | 1,113,932,842.15 | 5,091,429,634.47 | 3,939,001,573.34 | 31 |
| 32 | RIVERS | 23 | 4,102,451,721.60 | 10,608,919,278.55 | 14,711,371,000.15 | 57,270,901.29 | 0.00 | 871,709,869.48 | 13,782,390,229.38 | 22,837,645.80 | 1,568,712,509.22 | - | 1,568,712,509.22 | 16,302,921,155.17 | 15,373,940,384.40 | 32 |
| 33 | SOKOTO | 23 | 4,192,333,227.75 | - | 4,192,333,227.75 | 39,134,398.35 | 0.00 | 276,184,462.78 | 3,877,014,366.62 | 5,478,757.96 | 1,118,842,994.49 | - | 1,118,842,994.49 | 5,316,654,980.20 | 5,001,336,119.07 | 33 |
| 34 | TARABA | 16 | 3,664,274,400.57 | - | 3,664,274,400.57 | 23,639,373.92 | 0.00 | 354,983,319.77 | 3,285,651,706.88 | 4,788,663.37 | 961,833,368.13 | - | 961,833,368.13 | 4,630,896,432.07 | 4,252,273,738.38 | 34 |
| 35 | YOBE | 17 | 3,777,396,525.96 | - | 3,777,396,525.96 | 36,710,724.21 | 0.00 | 89,972,595.59 | 3,650,713,206.16 | 4,936,497.21 | 969,055,042.43 | - | 969,055,042.43 | 4,751,388,065.60 | 4,624,704,745.80 | 35 |
| 36 | ZAMFARA | 14 | 3,785,441,277.58 | - | 3,785,441,277.58 | 27,705,126.17 | 488,822,936.86 | 518,487,915.95 | 2,750,425,298.60 | 4,947,010.51 | 1,057,840,451.79 | - | 1,057,840,451.79 | 4,848,228,739.88 | 3,813,212,760.90 | 36 |
| | Total (States) | | 144,249,345,289.44 | 58,091,574,370.58 | 202,340,919,660.02 | 3,140,306,687.84 | 6,770,803,233.19 | 17,503,563,338.14 | 174,926,246,400.85 | 289,389,135.80 | 50,482,393,106.47 | 1,000,000,000.00 | 49,482,393,106.47 | 253,112,701,902.28 | 224,698,028,643.11 | |

Note:

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

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

| State | S/n | Local Government Councils | Gross Statutory Allocation | Deduction | Exchange Gain Difference | Value Added Tax | Total Allocation |
|----------------------|-----|---------------------------|----------------------------|-----------|--------------------------|-----------------------|-------------------------|
| | | | =N= | =N= | =N= | =N= | =N= |
| ABIA | 1 | ABA NORTH | 118,255,979.78 | - | 154,543.03 | 32,015,538.14 | 150,426,060.95 |
| | 2 | ABA SOUTH | 197,294,696.96 | - | 257,834.92 | 55,976,284.10 | 253,528,815.97 |
| | 3 | AROCHUKWU | 138,818,541.43 | - | 181,415.25 | 36,765,667.94 | 175,765,624.62 |
| | 4 | BENDE | 141,441,058.85 | - | 184,842.49 | 38,424,706.71 | 180,050,608.05 |
| | 5 | IKWUANO | 128,739,064.94 | - | 168,242.87 | 34,325,922.87 | 163,233,230.68 |
| | 6 | ISIALA NGWA NORTH | 132,954,177.65 | - | 173,751.40 | 35,518,113.20 | 168,646,042.25 |
| | 7 | ISIALA NGWA SOUTH | 129,001,163.49 | - | 168,585.39 | 34,081,213.71 | 163,250,962.59 |
| | 8 | ISUIKWUATO | 125,784,178.39 | - | 164,381.27 | 32,542,219.52 | 158,490,779.18 |
| | 9 | NNEOCHI | 135,703,216.13 | - | 177,343.98 | 36,290,185.39 | 172,170,745.51 |
| | 10 | OBIOMA NGWA | 137,711,305.98 | - | 179,968.26 | 37,616,431.81 | 175,507,706.05 |
| | 11 | OHAFIA | 150,598,328.43 | - | 196,809.69 | 42,441,314.92 | 193,236,453.03 |
| | 12 | OSISIOMA | 144,999,418.63 | - | 189,492.74 | 40,509,089.54 | 185,698,000.91 |
| | 13 | UGWUNAGBO | 110,724,754.41 | - | 144,700.84 | 30,131,936.49 | 141,001,391.74 |
| | 14 | UKWA EAST | 104,619,768.98 | - | 136,722.53 | 28,332,934.08 | 133,089,425.59 |
| | 15 | UKWA WEST | 108,939,824.15 | - | 142,368.20 | 30,581,592.42 | 139,663,784.77 |
| | 16 | UMUAHIA NORTH | 162,394,147.27 | - | 212,225.07 | 40,586,948.10 | 203,193,320.44 |
| | 17 | UMUAHIA SOUTH | 140,318,069.64 | - | 183,374.91 | 34,369,623.64 | 174,871,068.20 |
| ABIA TOTAL | | | 2,308,297,695.11 | - | 3,016,602.85 | 620,509,722.57 | 2,931,824,020.54 |
| ADAMAWA | 1 | DEMSA | 143,900,759.08 | - | 188,056.96 | 37,030,921.05 | 181,119,737.08 |
| | 2 | FUFORE | 175,795,986.58 | - | 229,739.29 | 39,078,570.99 | 215,104,296.86 |
| | 3 | GANYE | 149,690,332.93 | - | 195,623.07 | 35,806,693.58 | 185,692,649.58 |
| | 4 | GIREI | 131,056,043.31 | - | 171,270.82 | 33,224,636.99 | 164,451,951.11 |
| | 5 | GOMBI | 129,684,651.21 | - | 169,478.61 | 34,469,313.69 | 164,323,443.51 |
| | 6 | GUYUK | 138,651,579.82 | - | 181,197.06 | 36,844,151.38 | 175,676,928.25 |
| | 7 | HONG | 151,024,813.60 | - | 197,367.04 | 36,188,336.87 | 187,410,517.51 |
| | 8 | JADA | 157,984,553.41 | - | 206,462.39 | 36,138,880.02 | 194,329,895.82 |
| | 9 | YOLA-NORTH | 137,359,708.71 | - | 179,508.77 | 38,393,900.35 | 175,933,117.84 |
| | 10 | LAMURDE | 122,987,555.10 | - | 160,726.50 | 31,922,550.96 | 155,070,832.56 |
| | 11 | MADAGALI | 124,982,855.92 | - | 163,334.06 | 33,590,602.54 | 158,736,792.52 |
| | 12 | MAIHA | 122,366,261.91 | - | 159,914.56 | 31,802,279.17 | 154,328,455.64 |
| | 13 | MAYO-BELWA | 141,886,311.41 | - | 185,424.37 | 34,976,757.64 | 177,048,493.42 |
| | 14 | MICHIKA | 137,550,375.94 | - | 179,757.95 | 35,141,336.10 | 172,871,469.99 |
| | 15 | MUBI NORTH | 131,256,154.52 | - | 171,532.33 | 34,820,964.77 | 166,248,651.63 |
| | 16 | MUBI SOUTH | 122,281,511.95 | - | 159,803.81 | 33,144,506.29 | 155,585,822.04 |
| | 17 | NUMAN | 116,211,092.63 | - | 151,870.67 | 30,250,258.06 | 146,613,221.36 |
| | 18 | SHELLENG | 131,648,036.49 | - | 172,044.47 | 34,669,261.75 | 166,489,342.71 |
| | 19 | SONG | 165,707,741.02 | - | 216,555.45 | 37,973,554.99 | 203,897,851.46 |
| | 20 | TOUNGO | 141,975,221.28 | - | 185,540.56 | 27,320,488.76 | 169,481,250.61 |
| | 21 | YOLA-SOUTH | 137,584,700.87 | - | 179,802.81 | 38,118,214.38 | 175,882,718.05 |
| ADAMAWA TOTAL | | | 2,911,586,247.69 | - | 3,805,011.55 | 730,906,180.33 | 3,646,297,439.56 |

| | | | | | | | |
|------------------------|----|------------------|-------------------------|----------|---------------------|-------------------------|-------------------------|
| AKWA IBOM | 1 | ABAK | 132,113,838.19 | - | 172,653.20 | 35,579,182.83 | 167,865,674.22 |
| | 2 | EASTERN OBOLO | 103,154,283.99 | - | 134,807.36 | 29,630,197.76 | 132,919,289.10 |
| | 3 | EKET | 136,192,878.10 | - | 177,983.90 | 38,113,903.23 | 174,484,765.23 |
| | 4 | EKPE ATAI | 104,407,310.29 | - | 136,444.87 | 30,694,466.77 | 135,238,221.93 |
| | 5 | ESSIEN UDIM | 140,306,280.80 | - | 183,359.51 | 39,637,068.20 | 180,126,708.50 |
| | 6 | ETIM EKPO | 122,292,728.79 | - | 159,818.47 | 33,028,936.15 | 155,481,483.41 |
| | 7 | ETINAN | 138,701,253.56 | - | 181,261.97 | 37,866,013.07 | 176,748,528.60 |
| | 8 | IBENO | 111,134,248.80 | - | 145,235.99 | 30,753,921.02 | 142,033,405.81 |
| | 9 | IBESIKPO ASUTAN | 128,975,141.06 | - | 168,551.39 | 35,428,540.14 | 164,572,232.58 |
| | 10 | IBIONO IBOM | 140,318,982.58 | - | 183,376.11 | 39,407,733.82 | 179,910,092.51 |
| | 11 | IKA | 107,993,374.52 | - | 141,131.33 | 30,569,044.80 | 138,703,550.65 |
| | 12 | IKONO | 127,736,756.35 | - | 166,933.00 | 35,034,930.25 | 162,938,619.61 |
| | 13 | IKOT ABASI | 127,772,770.85 | - | 166,980.07 | 35,043,943.07 | 162,983,693.98 |
| | 14 | IKOT EKPENE | 131,778,605.55 | - | 172,215.10 | 35,881,149.85 | 167,831,970.50 |
| | 15 | INI | 120,392,670.33 | - | 157,335.37 | 32,557,694.92 | 153,107,700.62 |
| | 16 | ITU | 122,926,981.28 | - | 160,647.34 | 34,666,010.93 | 157,753,639.55 |
| | 17 | MBO | 114,745,029.91 | - | 149,954.74 | 32,922,448.66 | 147,817,433.32 |
| | 18 | MKPAT ENIN | 142,559,752.87 | - | 186,304.46 | 38,528,871.20 | 181,274,928.52 |
| | 19 | NSIT IBOM | 118,955,558.69 | - | 155,457.28 | 33,270,767.28 | 152,381,783.24 |
| | 20 | NSIT UBIUM | 125,161,081.50 | - | 163,566.98 | 34,756,744.94 | 160,081,393.41 |
| | 21 | OBAT AKARA | 130,185,703.64 | - | 170,133.41 | 36,275,289.89 | 166,631,126.95 |
| | 22 | OKOBO | 111,898,019.65 | - | 146,234.12 | 32,925,856.87 | 144,970,110.64 |
| | 23 | ONNA | 116,843,300.30 | - | 152,696.87 | 34,388,810.20 | 151,384,807.38 |
| | 24 | ORON | 119,680,401.15 | - | 156,404.54 | 31,668,910.63 | 151,505,716.32 |
| | 25 | ORUK ANAM | 141,010,024.89 | - | 184,279.20 | 38,121,249.80 | 179,315,553.89 |
| | 26 | UDUNG UKO | 105,039,313.47 | - | 137,270.81 | 29,079,961.89 | 134,256,546.17 |
| | 27 | UKANAFUN | 128,884,095.42 | - | 168,432.40 | 34,666,010.93 | 163,718,538.75 |
| | 28 | UQUO | 105,076,719.26 | - | 137,319.69 | 29,869,378.05 | 135,083,417.00 |
| | 29 | URUAN | 137,036,910.62 | - | 179,086.92 | 34,004,591.82 | 171,220,589.37 |
| | 30 | URUE OFFONG/ORUK | 113,391,297.36 | - | 148,185.61 | 30,434,231.33 | 143,973,714.31 |
| | 31 | UYO | 171,396,475.33 | - | 223,989.78 | 48,491,207.75 | 220,111,672.86 |
| AKWA IBOM TOTAL | | | 3,878,061,789.10 | - | 5,068,051.79 | 1,073,297,068.05 | 4,956,426,908.94 |
| ANAMBRA | 1 | AGUATA | 192,782,935.81 | - | 251,938.71 | 51,495,086.25 | 244,529,960.78 |
| | 2 | ANAMBRA EAST | 126,785,030.68 | - | 165,689.24 | 35,072,003.62 | 162,022,723.53 |
| | 3 | ANAMBRA WEST | 130,425,942.77 | - | 170,447.37 | 36,138,771.98 | 166,735,162.12 |
| | 4 | ANIOCHA | 157,645,196.20 | - | 206,018.90 | 45,044,489.05 | 202,895,704.15 |
| | 5 | AWKA NORTH | 119,726,397.74 | - | 156,464.65 | 31,987,728.99 | 151,870,591.39 |
| | 6 | AWKA SOUTH | 137,831,781.37 | - | 180,125.70 | 37,777,210.04 | 175,789,117.12 |
| | 7 | AYAMELUM | 127,738,968.19 | - | 166,935.89 | 35,456,676.43 | 163,362,580.51 |
| | 8 | DUNUKOFIA | 114,214,509.59 | - | 149,261.43 | 30,758,805.78 | 145,122,576.80 |
| | 9 | EKWUSIGWO | 126,856,622.78 | - | 165,782.80 | 35,443,119.34 | 162,465,524.92 |
| | 10 | IDEMILI NORTH | 200,691,750.22 | - | 262,274.36 | 56,085,636.29 | 257,039,660.88 |
| | 11 | IDEMILI SOUTH | 139,481,008.76 | - | 182,281.00 | 39,188,510.13 | 178,851,799.89 |
| | 12 | IHIALA | 170,529,537.27 | - | 222,856.82 | 46,343,848.52 | 217,096,242.61 |
| | 13 | NJIKOKA | 125,295,683.36 | - | 163,742.88 | 34,703,462.98 | 160,162,889.23 |
| | 14 | NNEWI NORTH | 124,231,415.62 | - | 162,352.04 | 35,392,980.85 | 159,786,748.51 |
| | 15 | NNEWI SOUTH | 149,104,901.83 | - | 194,858.00 | 41,155,802.16 | 190,455,561.99 |
| | 16 | OGBARU | 142,473,952.98 | - | 186,192.33 | 40,263,685.40 | 182,923,830.71 |
| | 17 | ONISHA NORTH | 119,353,819.09 | - | 155,977.75 | 32,921,880.29 | 152,431,677.13 |
| | 18 | ONISHA SOUTH | 123,672,294.43 | - | 161,621.35 | 33,809,528.51 | 157,643,444.30 |
| | 19 | ORUMBA NORTH | 133,555,577.18 | - | 174,537.34 | 36,516,628.38 | 170,246,742.90 |
| | 20 | ORUMBA SOUTH | 135,154,867.18 | - | 176,627.37 | 37,637,019.18 | 172,968,513.73 |
| | 21 | OYI | 129,768,575.41 | - | 169,588.29 | 36,185,199.32 | 166,123,363.02 |
| ANAMBRA TOTAL | | | 2,927,320,768.45 | - | 3,825,574.23 | 809,378,073.52 | 3,740,524,416.20 |

| | | | | | | | |
|----------------------|----|------------------|-------------------------|-------------------------|---------------------|-----------------------|-------------------------|
| BAUCHI | 1 | ALKALERI | 218,803,847.42 | - | 285,944.19 | 47,942,416.23 | 267,032,207.85 |
| | 2 | BAUCHI | 264,228,690.49 | - | 345,307.72 | 60,392,667.16 | 324,966,665.37 |
| | 3 | BOGORO | 115,559,484.14 | - | 151,019.11 | 29,370,800.77 | 145,081,304.02 |
| | 4 | DAMBAN | 136,572,429.41 | - | 178,479.92 | 34,423,049.06 | 171,173,958.39 |
| | 5 | DARAZO | 173,247,751.16 | - | 226,409.12 | 42,047,962.45 | 215,522,122.74 |
| | 6 | DASS | 114,722,020.89 | - | 149,924.67 | 29,804,627.48 | 144,676,573.04 |
| | 7 | GAMAWA | 183,024,290.71 | - | 239,185.61 | 44,682,959.84 | 227,946,436.16 |
| | 8 | GANJUWA | 184,757,687.39 | - | 241,450.90 | 41,962,454.36 | 226,961,592.66 |
| | 9 | GIADE | 129,956,583.35 | - | 169,833.99 | 34,881,036.16 | 165,007,453.50 |
| | 10 | I/GADAU | 148,838,215.38 | - | 194,509.48 | 40,411,948.01 | 189,444,672.87 |
| | 11 | JAMAARE | 115,166,304.92 | - | 150,505.29 | 31,920,744.49 | 147,237,554.69 |
| | 12 | KATAGUM | 178,347,024.00 | - | 233,073.12 | 45,408,680.43 | 223,988,777.55 |
| | 13 | KIRFI | 146,681,915.89 | - | 191,691.52 | 34,172,811.03 | 181,046,418.44 |
| | 14 | MISAU | 171,278,355.76 | - | 223,835.42 | 42,948,486.12 | 214,450,677.29 |
| | 15 | NINGI | 219,489,424.55 | - | 286,840.14 | 52,317,643.42 | 272,093,908.10 |
| | 16 | SHIRA | 164,546,862.81 | - | 215,038.35 | 40,716,262.90 | 205,478,164.07 |
| | 17 | TAFAWA BALEWA | 161,844,456.48 | - | 211,506.71 | 39,653,963.08 | 201,709,926.26 |
| | 18 | TORO | 227,603,431.99 | - | 297,443.94 | 49,531,397.44 | 277,432,273.37 |
| | 19 | WARJI | 126,674,508.41 | - | 165,544.80 | 31,681,185.50 | 158,521,238.71 |
| | 20 | ZAKI | 141,745,067.32 | - | 185,239.79 | 37,493,084.96 | 179,423,392.08 |
| BAUCHI TOTAL | | | 3,323,088,352.47 | - | 4,342,783.79 | 811,764,180.90 | 4,139,195,317.16 |
| BAYELSA | 1 | BRASS | 160,962,049.24 | - | 210,353.53 | 45,850,409.42 | 207,022,812.20 |
| | 2 | EKERMOR | 184,785,267.07 | - | 241,486.95 | 52,303,884.67 | 237,330,638.69 |
| | 3 | KOLOKUMA/OPOKUMA | 122,974,791.52 | - | 160,709.82 | 37,689,120.21 | 160,824,621.54 |
| | 4 | NEMBE | 151,633,473.61 | - | 198,162.47 | 41,751,625.59 | 193,583,261.67 |
| | 5 | OGBIA | 159,353,560.74 | - | 208,251.48 | 45,462,404.15 | 205,024,216.36 |
| | 6 | SAGBAMA | 156,669,287.35 | - | 204,743.53 | 46,009,231.81 | 202,883,262.68 |
| | 7 | SOUTHERN IJAW | 216,449,337.02 | - | 282,867.19 | 56,026,857.03 | 272,759,061.24 |
| | 8 | YENAGOA | 199,790,829.02 | - | 261,096.99 | 58,596,719.82 | 258,648,645.82 |
| BAYELSA TOTAL | | | 1,352,618,595.57 | - | 1,767,671.96 | 383,690,252.67 | 1,738,076,520.20 |
| BENUE | 1 | ADO | 159,197,024.93 | (6,066,891.24) | 208,046.91 | 36,499,690.26 | 189,837,870.86 |
| | 2 | AGATU | 140,467,286.75 | (6,066,891.24) | 183,569.92 | 31,701,012.46 | 166,284,977.89 |
| | 3 | APA | 136,014,095.49 | (6,066,891.24) | 177,750.26 | 30,280,320.88 | 160,405,275.38 |
| | 4 | BURUKU | 161,242,932.34 | (6,066,891.24) | 210,720.61 | 38,380,944.03 | 193,767,705.74 |
| | 5 | GBOKO | 209,268,221.41 | (6,066,891.24) | 273,482.54 | 50,136,602.66 | 253,611,415.36 |
| | 6 | GUMA | 170,974,759.78 | (6,066,891.24) | 223,438.66 | 37,462,849.17 | 202,594,156.37 |
| | 7 | GWER EAST | 162,185,519.88 | (6,066,891.24) | 211,952.43 | 35,345,823.31 | 191,676,404.37 |
| | 8 | GWER WEST | 139,374,532.29 | (6,066,891.24) | 182,141.85 | 32,202,548.86 | 165,692,331.75 |
| | 9 | KATSINA ALA | 176,065,981.55 | (6,066,891.24) | 230,092.13 | 39,971,212.78 | 210,200,395.23 |
| | 10 | KONSHISHA | 166,578,378.19 | (6,066,891.24) | 217,693.24 | 40,043,466.74 | 200,772,646.93 |
| | 11 | KWANDE | 190,721,125.65 | (6,066,891.24) | 249,244.23 | 41,787,331.96 | 226,690,810.60 |
| | 12 | LOGO | 146,462,590.83 | (6,066,891.24) | 191,404.89 | 35,756,019.79 | 176,343,124.27 |
| | 13 | MAKURDI | 175,935,996.58 | (6,066,891.24) | 229,922.26 | 45,475,843.58 | 215,574,871.18 |
| | 14 | OBI | 129,964,624.67 | (6,066,891.24) | 169,844.50 | 30,438,613.09 | 154,506,191.02 |
| | 15 | OGBADIBO | 136,530,588.24 | (6,066,891.24) | 178,425.24 | 32,699,540.98 | 163,341,663.21 |
| | 16 | OHIMINI | 124,532,546.79 | (6,066,891.24) | 162,745.58 | 28,365,439.47 | 146,993,840.60 |
| | 17 | OJU | 157,571,714.85 | (6,066,891.24) | 205,922.87 | 35,844,860.35 | 187,555,606.83 |
| | 18 | OKPOKWU | 147,660,708.55 | (6,066,891.24) | 192,970.65 | 36,330,416.05 | 178,117,204.01 |
| | 19 | OTUKPO | 172,937,869.99 | (6,066,891.24) | 226,004.16 | 42,769,576.83 | 209,866,559.73 |
| | 20 | TARKA | 119,859,389.90 | (6,066,891.24) | 156,638.45 | 28,972,251.55 | 142,921,388.67 |
| | 21 | UKUM | 163,886,541.01 | (6,066,891.24) | 214,175.41 | 39,381,366.00 | 197,415,191.18 |
| | 22 | USHONGO | 159,579,296.49 | (6,066,891.24) | 208,546.48 | 37,216,095.09 | 190,937,046.82 |
| | 23 | VANDEIKYA | 169,022,711.53 | (6,066,891.24) | 220,887.62 | 40,380,348.94 | 203,557,056.85 |
| BENUE TOTAL | | | 3,616,034,437.67 | (139,538,498.52) | 4,725,620.89 | 847,442,174.83 | 4,328,663,734.87 |

| | | | | | | | |
|--------------------------|----|-------------------|-------------------------|------------------------|---------------------|-----------------------|-------------------------|
| BORNO | 1 | ABADAN | 141,945,228.23 | - | 185,501.37 | 31,021,965.18 | 173,152,694.78 |
| | 2 | ASKIRA UBA | 137,255,850.18 | - | 179,373.05 | 33,893,264.82 | 171,328,488.04 |
| | 3 | BAMA | 192,564,011.71 | - | 251,652.61 | 43,882,715.54 | 236,698,379.86 |
| | 4 | BAYO | 110,922,693.29 | - | 144,959.51 | 29,416,170.16 | 140,483,822.96 |
| | 5 | BIU | 153,526,019.25 | - | 200,635.75 | 36,769,866.11 | 190,496,521.11 |
| | 6 | CHIBOK | 110,599,441.95 | - | 144,537.07 | 28,441,196.13 | 139,185,175.16 |
| | 7 | DAMBOA | 185,400,547.28 | - | 242,291.03 | 40,973,395.47 | 226,616,233.78 |
| | 8 | DIKWA | 122,691,692.11 | - | 160,339.85 | 31,455,867.62 | 154,307,899.58 |
| | 9 | GUBIO | 145,714,988.86 | - | 190,427.89 | 35,005,627.40 | 180,911,044.15 |
| | 10 | GUZAMALA | 124,201,927.29 | - | 162,313.50 | 30,678,721.00 | 155,042,961.79 |
| | 11 | GWOZA | 178,949,834.97 | - | 233,860.90 | 44,361,833.51 | 223,545,529.39 |
| | 12 | HAWUL | 126,735,130.91 | - | 165,624.03 | 32,546,872.12 | 159,447,627.05 |
| | 13 | JERE | 146,222,822.08 | - | 191,091.55 | 39,430,690.12 | 185,844,603.75 |
| | 14 | KAGA | 129,253,356.06 | - | 168,914.97 | 30,252,089.39 | 159,674,360.43 |
| | 15 | KALA BALGE | 118,949,220.38 | - | 155,449.00 | 28,039,179.34 | 147,143,848.72 |
| | 16 | KONDUGA | 174,293,901.52 | - | 227,776.29 | 35,292,371.10 | 209,814,048.91 |
| | 17 | KUKAWA | 179,627,583.25 | - | 234,746.62 | 38,874,773.91 | 218,737,103.78 |
| | 18 | KWAYA KUSAR | 100,016,726.29 | - | 130,707.03 | 27,713,733.57 | 127,861,166.89 |
| | 19 | MAFA | 134,741,984.51 | - | 176,087.80 | 31,274,778.30 | 166,192,850.60 |
| | 20 | MAGUMERI | 159,452,537.22 | - | 208,380.83 | 34,055,343.93 | 193,716,261.98 |
| | 21 | MAIDUGURI METRO | 232,200,996.42 | - | 303,452.28 | 62,931,252.58 | 295,435,701.28 |
| | 22 | MARTE | 145,000,024.41 | - | 189,493.53 | 33,232,754.57 | 178,422,272.51 |
| | 23 | MOBBAR | 135,026,818.03 | - | 176,460.03 | 32,269,671.39 | 167,472,949.45 |
| | 24 | MONGUNO | 131,798,976.77 | - | 172,241.72 | 31,754,426.44 | 163,725,644.93 |
| | 25 | NGALA | 150,734,377.32 | - | 196,987.48 | 41,389,802.46 | 192,321,167.26 |
| | 26 | NGANZAI | 131,025,711.85 | - | 171,231.18 | 30,993,109.03 | 162,190,052.06 |
| | 27 | SHANI | 127,077,358.08 | - | 166,071.27 | 31,183,817.07 | 158,427,246.42 |
| BORNO TOTAL | | | 3,925,929,760.21 | - | 5,130,608.13 | 947,135,288.26 | 4,878,195,656.60 |
| CROSS RIVER | 1 | ABI | 134,718,877.38 | (2,017,457.56) | 176,057.60 | 34,681,622.39 | 167,559,099.81 |
| | 2 | AKAMKPA | 169,339,994.54 | (2,544,453.37) | 221,302.27 | 35,160,513.15 | 202,177,356.59 |
| | 3 | AKPABUYO | 162,108,240.24 | (2,434,582.26) | 211,851.44 | 44,269,510.75 | 204,155,020.17 |
| | 4 | BAKASSI | 104,595,075.25 | (1,558,697.37) | 136,690.26 | 26,167,394.54 | 129,340,462.68 |
| | 5 | BEKWARA | 124,946,305.64 | (1,868,649.67) | 163,286.30 | 31,729,358.93 | 154,970,301.20 |
| | 6 | BIASE | 143,741,456.89 | (2,154,700.07) | 187,848.77 | 36,528,188.20 | 178,302,793.80 |
| | 7 | BOKI | 164,792,000.78 | (2,475,446.61) | 215,358.71 | 37,812,551.56 | 200,344,464.45 |
| | 8 | CALABAR MUNICIPAL | 130,540,632.70 | (1,953,847.98) | 170,597.25 | 37,301,396.46 | 166,058,778.43 |
| | 9 | CALABAR SOUTH | 139,140,223.99 | (2,084,922.28) | 181,835.64 | 38,228,276.91 | 175,465,414.27 |
| | 10 | ETUNG | 108,952,217.87 | (1,625,005.68) | 142,384.40 | 29,788,499.43 | 137,258,096.01 |
| | 11 | IKOM | 148,663,765.00 | (2,231,802.60) | 194,281.50 | 36,013,170.46 | 182,639,414.37 |
| | 12 | OBANLIKU | 128,293,829.01 | (2,540,598.25) | 167,661.01 | 32,070,330.97 | 157,991,222.74 |
| | 13 | OBUBRA | 141,399,184.59 | (2,119,233.01) | 184,787.77 | 36,775,169.51 | 176,239,908.86 |
| | 14 | OBUDU | 133,867,757.63 | (2,004,350.13) | 174,945.31 | 35,840,715.26 | 167,879,068.07 |
| | 15 | ODUKPANI | 151,845,554.27 | (2,278,449.64) | 198,439.63 | 38,289,927.57 | 188,055,471.83 |
| | 16 | OGAJA | 142,708,772.02 | (2,139,279.57) | 186,499.21 | 36,734,043.83 | 177,490,035.48 |
| | 17 | YAKURR | 143,271,362.34 | (2,147,660.84) | 187,234.43 | 38,593,333.61 | 179,904,269.54 |
| | 18 | YALA | 157,998,015.53 | (2,372,129.21) | 206,479.98 | 39,683,429.25 | 195,515,795.55 |
| CROSS RIVER TOTAL | | | 2,530,923,265.69 | (38,551,266.10) | 3,307,541.47 | 645,667,432.78 | 3,141,346,973.84 |

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|---------------------|----|------------------|-------------------------|------------------------|---------------------|-----------------------|-------------------------|
| DELTA | 1 | ANIOCHA NORTH | 110,639,877.85 | - | 144,589.92 | 33,406,632.46 | 144,191,100.23 |
| | 2 | ANIOCHA SOUTH | 120,593,076.99 | - | 157,597.27 | 36,125,093.02 | 156,875,767.28 |
| | 3 | BOMADI | 103,087,208.06 | - | 134,719.70 | 32,038,275.77 | 135,260,203.53 |
| | 4 | BURUTU | 148,154,958.18 | - | 193,616.56 | 41,355,704.08 | 189,704,278.82 |
| | 5 | ETHIOPE EAST | 134,797,990.38 | - | 176,160.99 | 40,683,605.93 | 175,657,757.30 |
| | 6 | ETHIOPE WEST | 138,079,071.33 | - | 180,448.87 | 40,895,672.05 | 179,155,192.26 |
| | 7 | IKA NORTH EAST | 146,389,294.45 | - | 191,309.10 | 39,385,836.96 | 185,966,440.51 |
| | 8 | IKA SOUTH | 137,681,273.08 | - | 179,929.01 | 37,790,569.51 | 175,651,771.59 |
| | 9 | ISOKO NORTH | 129,547,931.73 | - | 169,299.94 | 36,394,038.31 | 166,111,269.98 |
| | 10 | ISOKO SOUTH | 144,863,502.20 | - | 189,315.12 | 42,722,470.28 | 187,775,287.59 |
| | 11 | NDOKWA EAST | 121,729,990.37 | - | 159,083.05 | 33,289,996.09 | 155,179,069.52 |
| | 12 | NDOKWA WEST | 125,546,075.21 | - | 164,070.11 | 36,785,603.27 | 162,495,748.59 |
| | 13 | OKPE | 114,997,495.48 | - | 150,284.68 | 35,324,164.69 | 150,471,944.85 |
| | 14 | OSHIMILI NORTH | 112,624,527.92 | - | 147,183.56 | 34,209,832.93 | 146,981,544.41 |
| | 15 | OSHIMILI SOUTH | 122,210,603.02 | - | 159,711.14 | 36,806,658.41 | 159,176,972.57 |
| | 16 | PATANI | 100,926,721.22 | - | 131,896.26 | 30,604,027.10 | 131,662,644.58 |
| | 17 | SAPELE | 127,125,007.79 | - | 166,133.54 | 38,494,477.58 | 165,785,618.91 |
| | 18 | UDU | 133,658,779.84 | - | 174,672.21 | 36,333,902.42 | 170,167,354.47 |
| | 19 | UGHELLI NORTH | 174,554,476.15 | - | 228,116.82 | 49,790,028.44 | 224,572,621.41 |
| | 20 | UGHELLI SOUTH | 138,372,030.52 | - | 180,831.73 | 41,651,839.28 | 180,204,701.53 |
| | 21 | UKWUANI | 109,741,308.24 | - | 143,415.62 | 34,594,127.05 | 144,478,850.90 |
| | 22 | UVWIE | 128,944,575.94 | - | 168,511.44 | 39,977,728.67 | 169,090,816.06 |
| | 23 | WARRI SOUTH | 160,241,031.39 | - | 209,411.27 | 48,456,208.23 | 208,906,650.89 |
| | 24 | WARRI NORTH | 131,868,978.62 | - | 172,333.20 | 35,874,854.99 | 167,916,166.81 |
| | 25 | WARRI SOUTH-WEST | 126,639,389.01 | - | 165,498.91 | 34,313,215.16 | 161,118,103.08 |
| DELTA TOTAL | | | 3,243,015,175.00 | - | 4,238,140.02 | 947,304,562.64 | 4,194,557,877.66 |
| EBONYI | 1 | ABAKALIKI | 143,807,507.49 | (3,804,354.34) | 187,935.09 | 36,819,814.51 | 177,010,902.74 |
| | 2 | AFIKPO NORTH | 135,035,023.57 | (3,716,629.51) | 176,470.76 | 37,190,021.38 | 168,684,886.19 |
| | 3 | AFIKPO SOUTH | 136,197,487.88 | (3,728,254.15) | 177,989.92 | 37,224,936.55 | 169,872,160.20 |
| | 4 | EBONYI | 131,332,435.58 | (3,679,603.63) | 171,632.02 | 34,935,001.05 | 162,759,465.03 |
| | 5 | EZZA NORTH | 130,906,254.60 | (3,675,341.82) | 171,075.07 | 36,357,510.35 | 163,759,498.19 |
| | 6 | EZZA SOUTH | 136,062,910.61 | (3,726,908.38) | 177,814.05 | 35,417,300.02 | 167,931,116.31 |
| | 7 | IKWO | 158,979,145.81 | (3,956,070.73) | 207,762.17 | 41,582,289.59 | 196,813,126.84 |
| | 8 | ISHIELU | 140,819,491.73 | (3,774,474.19) | 184,030.20 | 36,768,691.42 | 173,997,739.16 |
| | 9 | IVO | 127,407,902.14 | (3,640,358.29) | 166,503.24 | 34,486,784.14 | 158,420,831.23 |
| | 10 | IZZI | 176,969,024.92 | (4,135,969.52) | 231,272.28 | 43,056,755.08 | 216,121,082.77 |
| | 11 | OHAOZARA | 137,289,926.93 | (3,739,178.54) | 179,417.58 | 36,585,254.22 | 170,315,420.19 |
| | 12 | OHAIKWU | 151,488,888.41 | (3,881,168.15) | 197,973.52 | 40,198,785.31 | 188,004,479.09 |
| | 13 | ONICHA | 165,917,920.96 | (4,025,458.48) | 216,830.12 | 43,265,488.75 | 205,374,781.35 |
| EBONYI TOTAL | | | 1,872,213,920.63 | (49,483,769.72) | 2,446,706.02 | 493,888,632.37 | 2,319,065,489.30 |

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|-------------|----|-------------------|------------------|---|--------------|----------------|------------------|
| EDO | 1 | AKOKO EDO | 172,258,063.82 | - | 225,115.75 | 45,792,145.55 | 218,275,325.13 |
| | 2 | EGOR | 163,607,677.55 | - | 213,810.98 | 51,683,721.29 | 215,505,209.82 |
| | 3 | ESAN CENTRAL | 108,262,196.86 | - | 141,482.64 | 33,916,442.36 | 142,320,121.86 |
| | 4 | ESAN NORTH EAST | 111,459,121.45 | - | 145,660.55 | 34,979,499.56 | 146,584,281.56 |
| | 5 | ESAN SOUTH EAST | 133,455,011.03 | - | 174,405.91 | 38,643,320.62 | 172,272,737.56 |
| | 6 | ESAN WEST | 113,431,934.69 | - | 148,238.72 | 35,471,492.98 | 149,051,666.40 |
| | 7 | ETSAKO CENTRAL | 113,536,267.45 | - | 148,375.07 | 33,103,395.97 | 146,788,038.49 |
| | 8 | ETSAKO EAST | 131,711,535.53 | - | 172,127.45 | 36,997,914.68 | 168,881,577.66 |
| | 9 | ETSAKO WEST | 144,964,711.29 | - | 189,447.38 | 40,906,975.07 | 186,061,133.74 |
| | 10 | IGUEBEN | 105,483,100.22 | - | 137,850.77 | 31,214,795.62 | 136,835,746.62 |
| | 11 | IKPOBA OKHA | 180,997,236.17 | - | 236,536.55 | 54,047,274.03 | 235,281,046.75 |
| | 12 | OREDO | 186,274,951.47 | - | 243,433.74 | 54,317,279.66 | 240,835,664.87 |
| | 13 | ORHIONWON | 146,003,661.09 | - | 190,805.14 | 39,779,086.22 | 185,973,552.45 |
| | 14 | OVIA NORTH EAST | 139,240,072.37 | - | 181,966.13 | 37,592,684.43 | 177,014,722.93 |
| | 15 | OVIA SOUTH WEST | 151,969,082.29 | - | 198,601.06 | 36,192,063.39 | 188,359,746.75 |
| | 16 | OWAN EAST | 133,308,454.28 | - | 174,214.39 | 37,633,279.95 | 171,115,948.62 |
| | 17 | OWAN WEST | 109,331,034.08 | - | 142,879.45 | 33,316,446.69 | 142,790,360.23 |
| | 18 | UHUNMWODE | 136,051,441.92 | - | 177,799.06 | 35,090,607.07 | 171,319,848.06 |
| EDO TOTAL | | | 2,481,345,553.57 | - | 3,242,750.75 | 710,678,425.16 | 3,195,266,729.48 |
| EKITI | 1 | ADO EKITI | 159,863,339.19 | - | 208,917.68 | 46,672,358.48 | 206,744,615.35 |
| | 2 | AIYEKIRE | 121,645,198.59 | - | 158,972.24 | 34,521,878.17 | 156,326,049.01 |
| | 3 | EFON | 115,986,986.46 | - | 151,577.79 | 29,882,780.14 | 146,021,344.39 |
| | 4 | EKITI EAST | 119,762,860.30 | - | 156,512.30 | 33,746,473.52 | 153,665,846.12 |
| | 5 | EKITI SOUTH WEST | 126,852,207.35 | - | 165,777.03 | 35,815,784.51 | 162,833,768.89 |
| | 6 | EKITI WEST | 129,314,188.54 | - | 168,994.47 | 36,922,693.96 | 166,405,876.98 |
| | 7 | EMURE | 106,555,694.34 | - | 139,252.49 | 30,408,628.40 | 137,103,575.24 |
| | 8 | IDO-OSI | 131,268,091.38 | - | 171,547.93 | 35,349,011.81 | 166,788,651.12 |
| | 9 | IJERO | 140,451,640.13 | - | 183,549.47 | 40,066,801.53 | 180,701,991.13 |
| | 10 | IKERE | 122,645,125.22 | - | 160,279.00 | 34,458,409.81 | 157,263,814.03 |
| | 11 | IKOLE | 131,434,473.68 | - | 171,765.37 | 36,055,040.55 | 167,661,279.60 |
| | 12 | ILEJEMEJI | 92,235,493.93 | - | 120,538.12 | 26,594,922.03 | 118,950,954.07 |
| | 13 | IREPODUN/IFELODUN | 116,902,264.56 | - | 152,773.93 | 33,079,525.55 | 150,134,564.04 |
| | 14 | ISE/ORUN | 114,077,571.50 | - | 149,082.47 | 31,913,540.53 | 146,140,194.50 |
| | 15 | MOBA | 122,349,734.22 | - | 159,892.96 | 34,393,350.95 | 156,902,978.14 |
| | 16 | OYE | 118,933,484.53 | - | 155,428.43 | 33,462,835.08 | 152,551,748.04 |
| EKITI TOTAL | | | 1,970,278,353.92 | - | 2,574,861.69 | 553,344,035.03 | 2,526,197,250.64 |
| ENUGU | 1 | AGWU | 148,984,670.65 | - | 194,700.88 | 40,147,832.99 | 189,327,204.52 |
| | 2 | ANINRI | 125,530,292.12 | - | 164,049.48 | 35,269,478.92 | 160,963,820.52 |
| | 3 | ENUGU EAST | 169,918,555.24 | - | 222,058.36 | 46,279,194.94 | 216,419,808.54 |
| | 4 | ENUGU NORTH | 159,729,683.75 | - | 208,743.01 | 43,686,156.35 | 203,624,583.11 |
| | 5 | ENUGU SOUTH | 154,440,209.29 | - | 201,830.46 | 40,192,442.62 | 194,834,482.36 |
| | 6 | EZEAGU | 148,489,362.45 | - | 194,053.58 | 37,995,664.74 | 186,679,080.78 |
| | 7 | IGBO ETITI | 149,927,617.84 | - | 195,933.17 | 40,989,584.05 | 191,113,135.06 |
| | 8 | IGBO EZE NORTH | 162,269,251.22 | - | 212,061.85 | 44,790,339.24 | 207,271,652.31 |
| | 9 | IGBO EZE SOUTH | 147,653,066.75 | - | 192,960.67 | 36,299,893.09 | 184,145,920.51 |
| | 10 | ISI UZO | 138,080,350.65 | - | 180,450.55 | 36,382,220.19 | 174,643,021.39 |
| | 11 | NKANU EAST | 144,560,845.40 | - | 188,919.59 | 36,409,410.10 | 181,159,175.09 |
| | 12 | NKANU WEST | 140,358,446.71 | - | 183,427.68 | 36,251,951.00 | 176,793,825.39 |
| | 13 | NSUKKA | 181,782,549.88 | - | 237,562.84 | 48,592,533.45 | 230,612,646.16 |
| | 14 | OJI RIVER | 124,728,398.74 | - | 163,001.52 | 34,729,013.25 | 159,620,413.51 |
| | 15 | UDENU | 138,054,166.57 | - | 180,416.33 | 38,658,219.92 | 176,892,802.81 |
| | 16 | UDI | 156,758,665.37 | - | 204,860.33 | 42,864,400.10 | 199,827,925.80 |
| | 17 | UZO UWANI | 129,817,839.98 | - | 169,652.67 | 34,569,433.48 | 164,556,926.13 |
| ENUGU TOTAL | | | 2,521,083,972.60 | - | 3,294,682.97 | 674,107,768.42 | 3,198,486,423.99 |

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|--------------------|----|------------------|-------------------------|------------------------|---------------------|-----------------------|-------------------------|
| GOMBE | 1 | AKKO | 207,126,649.78 | (4,907,596.13) | 270,683.82 | 53,553,092.21 | 256,042,829.69 |
| | 2 | BALANGA | 150,422,103.58 | (4,907,596.13) | 196,579.39 | 44,062,830.01 | 189,773,916.84 |
| | 3 | BILLIRI | 151,396,542.36 | (4,907,596.13) | 197,852.83 | 43,274,777.13 | 189,961,576.19 |
| | 4 | DUKKU | 164,966,962.11 | (4,907,596.13) | 215,587.36 | 43,656,950.58 | 203,931,903.93 |
| | 5 | FUNAKAYE | 160,452,947.69 | (4,907,596.13) | 209,688.21 | 45,845,548.77 | 201,600,588.54 |
| | 6 | GOMBE | 174,712,877.85 | (4,907,596.13) | 228,323.83 | 48,262,572.47 | 218,296,178.01 |
| | 7 | KALTUNGO | 136,991,040.97 | (4,907,596.13) | 179,026.98 | 39,310,731.02 | 171,573,202.83 |
| | 8 | KWAMI | 146,948,125.39 | (4,907,596.13) | 192,039.41 | 42,756,275.44 | 184,988,844.11 |
| | 9 | NAFADA | 133,970,038.62 | (4,907,596.13) | 175,078.98 | 38,430,656.58 | 167,668,178.05 |
| | 10 | SHOMGOM | 127,053,621.86 | (4,907,596.13) | 166,040.25 | 39,440,621.52 | 161,752,687.50 |
| | 11 | YAMALTU/DEBA | 173,407,588.62 | (4,907,596.13) | 226,618.01 | 47,296,762.73 | 216,023,373.23 |
| GOMBE TOTAL | | | 1,727,448,498.82 | (53,983,557.43) | 2,257,519.07 | 485,890,818.46 | 2,161,613,278.92 |
| IMO | 1 | ABOH MBAISE | 135,552,048.77 | - | 177,146.43 | 37,904,829.97 | 173,634,025.17 |
| | 2 | AHIAZU MBAISE | 127,561,310.58 | - | 166,703.72 | 36,030,316.87 | 163,758,331.17 |
| | 3 | EHIME MBANO | 117,189,246.56 | - | 153,148.97 | 33,002,997.15 | 150,345,392.67 |
| | 4 | EZINIHITE MBAISE | 124,639,803.85 | - | 162,885.74 | 35,628,224.34 | 160,430,913.93 |
| | 5 | IDEATO NORTH | 133,652,048.05 | - | 174,663.41 | 35,083,896.03 | 168,910,607.49 |
| | 6 | IDEATO SOUTH | 134,099,578.35 | - | 175,248.27 | 35,195,457.96 | 169,470,284.59 |
| | 7 | IHITE UBOMA | 120,026,195.32 | - | 156,856.44 | 32,231,455.13 | 152,414,506.89 |
| | 8 | IKEDURU | 127,132,599.41 | - | 166,143.46 | 34,395,438.49 | 161,694,181.37 |
| | 9 | ISIALA MBANO | 143,034,456.48 | - | 186,924.83 | 38,138,405.66 | 181,359,786.97 |
| | 10 | ISU | 126,422,440.99 | - | 165,215.39 | 35,543,019.20 | 162,130,675.58 |
| | 11 | MBAITOLI | 155,936,775.07 | - | 203,786.25 | 41,078,475.32 | 197,219,036.64 |
| | 12 | NGOR/OKPALA | 132,436,383.09 | - | 173,074.72 | 35,199,472.07 | 167,808,929.88 |
| | 13 | NJABA | 119,639,599.52 | - | 156,351.22 | 34,076,884.87 | 153,872,835.61 |
| | 14 | NKWANGELE | 116,428,817.51 | - | 152,155.20 | 32,816,757.64 | 149,397,730.36 |
| | 15 | NKWERRE | 103,719,620.57 | - | 135,546.17 | 29,157,102.17 | 133,012,268.91 |
| | 16 | OOWO | 112,430,714.07 | - | 146,930.27 | 32,032,264.44 | 144,609,908.79 |
| | 17 | OGUTA | 131,989,625.40 | - | 172,490.87 | 33,917,683.80 | 166,079,800.07 |
| | 18 | OHAJI/EGBEMA | 142,863,238.19 | - | 186,701.07 | 36,911,603.11 | 179,961,542.37 |
| | 19 | OKIGWE | 125,169,101.50 | - | 163,577.46 | 33,101,910.85 | 158,434,589.80 |
| | 20 | ONUIMO | 111,199,635.90 | - | 145,321.44 | 30,603,317.43 | 141,948,274.77 |
| | 21 | ORLU | 122,304,319.34 | - | 159,833.61 | 33,895,644.07 | 156,359,797.02 |
| | 22 | ORSU | 118,975,576.35 | - | 155,483.44 | 32,175,333.34 | 151,306,393.13 |
| | 23 | ORU | 115,080,084.83 | - | 150,392.61 | 31,555,721.56 | 146,786,199.00 |
| | 24 | ORU WEST | 119,048,832.57 | - | 155,579.17 | 31,985,155.47 | 151,189,567.21 |
| | 25 | OWERRI MUNICIPAL | 120,139,067.16 | - | 157,003.95 | 32,721,403.62 | 153,017,474.73 |
| | 26 | OWERRI NORTH | 127,807,545.81 | - | 167,025.51 | 36,370,607.27 | 164,345,178.59 |
| | 27 | OWERRI WEST | 114,334,668.48 | - | 149,418.46 | 30,604,680.71 | 145,088,767.65 |
| IMO TOTAL | | | 3,378,813,333.73 | - | 4,415,608.08 | 921,358,058.56 | 4,304,587,000.37 |

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| JIGAWA | 1 | AUYO | 119,397,199.15 | - | 156,034.44 | 34,776,351.22 | 154,329,584.81 |
| | 2 | BABURA | 141,212,408.74 | - | 184,543.68 | 40,540,005.65 | 181,936,958.07 |
| | 3 | BIRNIN KUDU | 175,248,450.40 | - | 229,023.74 | 48,513,086.17 | 223,990,560.32 |
| | 4 | BIRNIWA | 132,554,966.48 | - | 173,229.69 | 35,558,572.29 | 168,286,768.45 |
| | 5 | GAGARAWA | 113,743,724.50 | - | 148,646.18 | 30,867,745.26 | 144,760,115.94 |
| | 6 | BUJI | 111,579,573.19 | - | 145,817.96 | 32,153,547.64 | 143,878,938.80 |
| | 7 | DUTSE | 156,627,087.95 | - | 204,688.38 | 43,421,226.95 | 200,253,003.28 |
| | 8 | GARKI | 131,452,260.04 | - | 171,788.61 | 36,308,680.48 | 167,932,729.13 |
| | 9 | GUMEL | 115,143,456.05 | - | 150,475.43 | 32,895,021.71 | 148,188,953.18 |
| | 10 | GURI | 121,642,793.81 | - | 158,969.10 | 33,490,094.42 | 155,291,857.33 |
| | 11 | GWARAM | 169,212,184.20 | - | 221,135.24 | 45,423,661.37 | 214,856,980.81 |
| | 12 | GWIWA | 125,109,320.58 | - | 163,499.33 | 34,209,528.76 | 159,482,348.67 |
| | 13 | HADEJIA | 105,612,659.71 | - | 138,020.09 | 32,778,915.51 | 138,529,595.31 |
| | 14 | JAHUN | 145,161,230.62 | - | 189,704.21 | 42,129,971.44 | 187,480,906.27 |
| | 15 | KAFIN HAUSA | 163,269,222.70 | - | 213,368.67 | 45,308,236.81 | 208,790,828.17 |
| | 16 | KAUGAMA | 119,660,618.43 | - | 156,378.69 | 34,469,991.41 | 154,286,988.52 |
| | 17 | KAZAURE | 126,623,617.31 | - | 165,478.29 | 37,010,089.20 | 163,799,184.80 |
| | 18 | KIRI-KASAMMA | 132,066,219.26 | - | 172,590.97 | 39,284,422.69 | 171,523,232.91 |
| | 19 | KIYAWA | 136,443,764.26 | - | 178,311.77 | 37,874,940.31 | 174,497,016.34 |
| | 20 | MAIGATARI | 137,623,550.55 | - | 179,853.58 | 38,390,109.53 | 176,193,513.66 |
| | 21 | MALAM MADORI | 128,925,671.84 | - | 168,486.74 | 37,003,954.43 | 166,098,113.00 |
| | 22 | MIGA | 118,258,248.14 | - | 154,546.00 | 34,505,436.75 | 152,918,230.88 |
| | 23 | RINGIM | 145,128,709.70 | - | 189,661.71 | 39,322,367.38 | 184,640,738.78 |
| | 24 | RONI | 107,323,908.10 | - | 140,256.44 | 30,672,720.16 | 138,136,884.70 |
| | 25 | SULE TAKARKAR | 134,704,320.59 | - | 176,038.58 | 34,689,101.16 | 169,569,460.33 |
| | 26 | TAURA | 122,512,896.87 | - | 160,106.19 | 34,757,871.18 | 157,430,874.23 |
| | 27 | YANKWASHI | 113,523,469.96 | - | 148,358.34 | 32,031,458.14 | 145,703,286.45 |
| JIGAWA TOTAL | | | 3,549,761,533.12 | - | 4,639,012.03 | 998,387,108.02 | 4,552,787,653.16 |
| KADUNA | 1 | BIRNIN GWARI | 212,548,664.76 | - | 277,769.59 | 45,041,956.92 | 257,868,391.28 |
| | 2 | CHIKUN | 216,125,080.75 | - | 282,443.44 | 53,818,995.29 | 270,226,519.48 |
| | 3 | GIWA | 178,860,763.62 | - | 233,744.50 | 47,621,892.85 | 226,716,400.98 |
| | 4 | GWAGWADA | 137,720,229.20 | - | 179,979.92 | 34,325,422.33 | 172,225,631.45 |
| | 5 | IGABI | 226,405,839.62 | - | 295,878.86 | 58,513,154.79 | 285,214,873.27 |
| | 6 | IKARA | 151,671,489.61 | - | 198,212.15 | 40,616,061.08 | 192,485,762.84 |
| | 7 | JABA | 132,257,240.62 | - | 172,840.60 | 37,696,440.66 | 170,126,521.88 |
| | 8 | JEMAA | 176,224,101.52 | - | 230,298.77 | 47,039,316.90 | 223,493,717.20 |
| | 9 | KACHIA | 194,393,515.21 | - | 254,043.50 | 44,429,313.03 | 239,076,871.74 |
| | 10 | KADUNA NORTH | 183,643,727.37 | - | 239,995.12 | 53,019,505.99 | 236,903,228.49 |
| | 11 | KADUNA SOUTH | 196,068,405.98 | - | 256,232.34 | 56,404,687.30 | 252,729,325.62 |
| | 12 | KAGARKO | 169,437,231.38 | - | 221,429.34 | 44,177,030.07 | 213,835,690.79 |
| | 13 | KAURA | 146,794,944.09 | - | 191,839.23 | 42,786,179.22 | 189,772,962.54 |
| | 14 | KAURU | 151,150,609.80 | - | 197,531.44 | 38,804,561.92 | 190,152,703.15 |
| | 15 | KUBAU | 174,971,627.56 | - | 228,661.98 | 47,290,009.36 | 222,490,298.90 |
| | 16 | KUDAN | 135,713,865.29 | - | 177,357.90 | 36,455,475.12 | 172,346,698.30 |
| | 17 | LERE | 188,835,399.02 | - | 246,779.87 | 51,009,952.21 | 240,092,131.10 |
| | 18 | MAKARFI | 127,013,355.50 | - | 165,987.62 | 37,005,862.46 | 164,185,205.58 |
| | 19 | SABON GARI | 167,593,960.58 | - | 219,020.46 | 47,655,520.48 | 215,468,501.52 |
| | 20 | SANGA | 140,515,312.59 | - | 183,632.68 | 37,238,680.77 | 177,937,626.05 |
| | 21 | SOBA | 179,105,763.98 | - | 234,064.68 | 48,140,167.32 | 227,479,995.98 |
| | 22 | ZANGON KATAF | 200,383,241.16 | - | 261,871.19 | 49,889,712.88 | 250,534,825.23 |
| | 23 | ZARIA | 204,608,601.83 | - | 267,393.11 | 56,844,573.04 | 261,720,567.98 |
| KADUNA TOTAL | | | 3,992,042,971.04 | - | 5,217,008.29 | 1,055,824,472.01 | 5,053,084,451.34 |

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| KANO | 1 | AJINGI | 131,301,456.65 | - | 171,591.54 | 38,174,497.61 | 169,647,545.80 |
| | 2 | ALBASU | 134,487,198.27 | - | 175,754.83 | 39,387,515.87 | 174,050,468.97 |
| | 3 | BAGWAI | 122,625,828.76 | - | 160,253.78 | 37,319,416.69 | 160,105,499.23 |
| | 4 | BEBEJI | 133,032,071.28 | - | 173,853.19 | 39,289,511.02 | 172,495,435.49 |
| | 5 | BICHI | 161,239,249.69 | - | 210,715.79 | 45,972,623.59 | 207,422,589.07 |
| | 6 | BUNKURE | 128,460,103.39 | - | 167,878.31 | 37,928,652.38 | 166,556,634.08 |
| | 7 | DALA | 207,348,579.42 | - | 270,973.85 | 56,703,018.21 | 264,322,571.48 |
| | 8 | DANBATTA | 141,269,860.50 | - | 184,618.76 | 40,736,786.61 | 182,191,265.87 |
| | 9 | DAWAKIN KUDU | 151,859,616.33 | - | 198,458.00 | 42,056,216.62 | 194,114,290.95 |
| | 10 | DAWAKIN TOFA | 152,923,198.06 | - | 199,847.95 | 43,759,259.11 | 196,882,305.11 |
| | 11 | DOGUWA | 141,738,669.75 | - | 185,231.43 | 36,435,858.31 | 178,359,759.49 |
| | 12 | FAGGE | 138,859,094.30 | - | 181,468.25 | 40,044,542.18 | 179,085,104.73 |
| | 13 | GABASAWA | 145,088,121.19 | - | 189,608.66 | 40,970,589.52 | 186,248,319.37 |
| | 14 | GARKO | 129,419,255.16 | - | 169,131.78 | 37,293,135.63 | 166,881,522.58 |
| | 15 | GARUN MALLAM | 128,743,914.19 | - | 168,249.21 | 33,808,737.67 | 162,720,901.06 |
| | 16 | GAYA | 139,142,671.33 | - | 181,838.84 | 40,210,256.71 | 179,534,766.88 |
| | 17 | GEZAWA | 158,891,284.95 | - | 207,647.35 | 46,349,040.96 | 205,447,973.26 |
| | 18 | GWALE | 191,030,490.58 | - | 249,648.53 | 52,407,315.83 | 243,687,454.93 |
| | 19 | GWARZO | 131,338,181.31 | - | 171,639.53 | 38,920,515.96 | 170,430,336.80 |
| | 20 | KABO | 126,553,085.03 | - | 165,386.12 | 36,636,336.54 | 163,354,807.69 |
| | 21 | KANO MUNICIPAL | 184,389,152.55 | - | 240,969.28 | 52,669,823.40 | 237,299,945.24 |
| | 22 | KARAYE | 122,718,144.92 | - | 160,374.42 | 35,695,596.05 | 158,574,115.38 |
| | 23 | KIBIYA | 123,847,746.60 | - | 161,850.64 | 35,341,824.30 | 159,351,421.54 |
| | 24 | KIRU | 159,778,494.65 | - | 208,806.80 | 45,039,684.10 | 205,026,985.55 |
| | 25 | KUMBOTSO | 163,258,192.79 | - | 213,354.25 | 47,402,555.19 | 210,874,102.24 |
| | | | 3,649,343,661.65 | - | 4,769,151.11 | 1,040,553,310.04 | 4,694,666,122.80 |

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| KANO | 26 | KUNCHI | 125,189,618.92 | - | 163,604.27 | 33,393,996.91 | 158,747,220.10 |
| | 27 | KURA | 122,602,412.40 | - | 160,223.18 | 35,937,502.91 | 158,700,138.49 |
| | 28 | MADOBI | 122,713,394.87 | - | 160,368.21 | 35,333,265.92 | 158,207,029.00 |
| | 29 | MAKODA | 145,435,737.37 | - | 190,062.95 | 41,829,760.29 | 187,455,560.60 |
| | 30 | MINJIBIR | 146,573,477.90 | - | 191,549.80 | 41,178,035.63 | 187,943,063.33 |
| | 31 | NASSARAWA | 253,421,658.89 | - | 331,184.54 | 70,176,185.26 | 323,929,028.68 |
| | 32 | RANO | 126,933,313.34 | - | 165,883.02 | 36,000,971.27 | 163,100,167.63 |
| | 33 | RIMIN GADO | 125,622,225.26 | - | 164,169.62 | 32,922,301.25 | 158,708,696.14 |
| | 34 | ROGO | 150,372,985.27 | - | 196,515.20 | 42,234,427.91 | 192,803,928.37 |
| | 35 | SHANONO | 124,072,206.68 | - | 162,143.98 | 35,635,005.72 | 159,869,356.39 |
| | 36 | SUMAILA | 157,036,058.53 | - | 205,222.85 | 44,197,478.61 | 201,438,759.99 |
| | 37 | TAKAI | 137,902,834.17 | - | 180,218.56 | 40,341,056.07 | 178,424,108.80 |
| | 38 | TARAUNI | 143,398,763.03 | - | 187,400.92 | 41,751,598.77 | 185,337,762.73 |
| | 39 | TOFA | 112,891,181.19 | - | 147,532.04 | 32,387,894.61 | 145,426,607.83 |
| | 40 | TSANYAWA | 124,466,536.36 | - | 162,659.31 | 36,928,078.94 | 161,557,274.61 |
| | 41 | TUDUN WADA | 153,471,659.66 | - | 200,564.71 | 42,537,379.52 | 196,209,603.88 |
| | 42 | UNGOGO | 179,434,719.33 | - | 234,494.57 | 52,982,772.42 | 232,651,986.32 |
| | 43 | WARAWA | 117,099,451.61 | - | 153,031.62 | 34,739,783.71 | 151,992,266.94 |
| | 44 | WUDIL | 137,692,654.42 | - | 179,943.88 | 39,011,552.92 | 176,884,151.23 |
| | KANO TOTAL | | | 6,355,674,550.85 | - | 8,305,924.34 | 1,810,072,358.67 |

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|----------------------|----|---------------|-------------------------|---|---------------------|-------------------------|-------------------------|
| KATSINA | 1 | BAKORI | 139,915,886.12 | - | 182,849.32 | 34,429,209.33 | 174,527,944.77 |
| | 2 | BATAGARAWA | 144,175,117.84 | - | 188,415.50 | 37,095,486.47 | 181,459,019.81 |
| | 3 | BATSARI | 156,848,907.61 | - | 204,978.27 | 38,943,718.52 | 195,997,604.40 |
| | 4 | BAURE | 147,061,449.98 | - | 192,187.51 | 38,068,718.52 | 185,322,356.01 |
| | 5 | BINDAWA | 137,534,544.06 | - | 179,737.26 | 34,655,286.97 | 172,369,568.29 |
| | 6 | CHARANCHI | 128,647,711.35 | - | 168,123.49 | 33,538,683.07 | 162,354,517.90 |
| | 7 | DAN-MUSA | 129,068,715.15 | - | 168,673.67 | 31,726,880.95 | 160,964,269.78 |
| | 8 | DANDUME | 138,193,855.01 | - | 180,598.88 | 34,154,129.27 | 172,528,583.15 |
| | 9 | DANJA | 129,619,265.60 | - | 169,393.16 | 32,636,644.64 | 162,425,303.41 |
| | 10 | DAURA | 156,281,112.44 | - | 204,236.24 | 39,757,370.81 | 196,242,719.49 |
| | 11 | DUTSI | 128,981,475.55 | - | 168,559.67 | 32,206,453.35 | 161,356,488.56 |
| | 12 | DUTSINMA | 143,256,105.01 | - | 187,214.49 | 35,966,688.76 | 179,410,008.26 |
| | 13 | FASKARI | 156,116,677.83 | - | 204,021.35 | 37,963,442.84 | 194,284,142.02 |
| | 14 | FUNTUA | 155,751,644.83 | - | 203,544.31 | 40,200,437.54 | 196,155,626.68 |
| | 15 | INGAWA | 136,010,963.70 | - | 177,746.16 | 35,972,899.27 | 172,161,609.13 |
| | 16 | JIBIA | 153,226,592.53 | - | 200,244.44 | 35,972,520.58 | 189,399,357.55 |
| | 17 | KAFUR | 158,173,693.36 | - | 206,709.57 | 38,482,171.74 | 196,862,574.66 |
| | 18 | KAITA | 151,415,711.90 | - | 197,877.89 | 37,082,308.07 | 188,695,897.86 |
| | 19 | KANKARA | 166,044,598.57 | - | 216,995.67 | 41,727,919.57 | 207,989,513.81 |
| | 20 | KANKIA | 132,225,048.52 | - | 172,798.53 | 34,585,456.62 | 166,983,303.68 |
| | 21 | KATSINA | 182,108,837.29 | - | 237,989.25 | 47,235,579.88 | 229,582,406.43 |
| | 22 | KURFI | 128,139,605.33 | - | 167,459.47 | 32,021,501.39 | 160,328,566.19 |
| | 23 | KUSADA | 121,057,958.77 | - | 158,204.80 | 30,634,437.44 | 151,850,601.01 |
| | 24 | MAIADUA | 147,265,192.33 | - | 192,453.77 | 38,352,962.87 | 185,810,608.97 |
| | 25 | MALUMFASHI | 146,546,550.40 | - | 191,514.61 | 36,970,140.24 | 183,708,205.25 |
| | 26 | MANI | 139,009,934.49 | - | 181,665.37 | 36,519,196.77 | 175,710,796.63 |
| | 27 | MASHI | 141,929,459.11 | - | 185,480.76 | 36,228,969.12 | 178,343,908.99 |
| | 28 | MATAZU | 119,549,252.93 | - | 156,233.15 | 31,850,636.68 | 151,556,122.76 |
| | 29 | MUSAWA | 143,048,244.70 | - | 186,942.85 | 36,121,421.30 | 179,356,608.85 |
| | 30 | RIMI | 129,038,126.68 | - | 168,633.70 | 34,760,411.18 | 163,967,171.56 |
| | 31 | SABUWA | 133,694,810.88 | - | 174,719.30 | 33,420,304.72 | 167,289,834.90 |
| | 32 | SAFANA | 143,451,787.52 | - | 187,470.22 | 37,035,199.10 | 180,674,456.84 |
| | 33 | SANDAMU | 139,031,804.87 | - | 181,693.96 | 33,513,992.51 | 172,727,491.33 |
| | 34 | ZANGO | 136,262,576.02 | - | 178,074.98 | 34,836,073.35 | 171,276,724.35 |
| KATSINA TOTAL | | | 4,838,683,218.24 | - | 6,323,441.57 | 1,224,667,253.45 | 6,069,673,913.27 |
| KEBBI | 1 | ALIERU | 109,100,517.76 | - | 142,578.20 | 28,725,640.44 | 137,968,736.40 |
| | 2 | AREWA | 178,265,925.70 | - | 232,967.13 | 37,667,030.06 | 216,165,922.89 |
| | 3 | ARGUNGU | 150,151,919.31 | - | 196,226.30 | 38,534,532.00 | 188,882,677.60 |
| | 4 | AUGIE | 123,975,695.95 | - | 162,017.85 | 32,612,055.20 | 156,749,769.00 |
| | 5 | BAGUDO | 165,111,459.84 | - | 215,776.20 | 41,740,744.65 | 207,067,980.68 |
| | 6 | BIRNIN-KEBBI | 202,003,883.11 | - | 263,989.13 | 44,058,551.70 | 246,326,423.93 |
| | 7 | BUNZA | 137,619,655.48 | - | 179,848.49 | 32,928,185.20 | 170,727,689.17 |
| | 8 | DANDI KAMBA | 146,200,896.88 | - | 191,062.90 | 34,655,918.25 | 181,047,878.02 |
| | 9 | DANKO /WASAGU | 181,627,407.18 | - | 237,360.09 | 43,814,902.86 | 225,679,670.14 |
| | 10 | FAKAI | 126,468,500.82 | - | 165,275.58 | 32,909,326.46 | 159,543,102.87 |
| | 11 | GWANDU | 133,583,743.24 | - | 174,574.15 | 35,166,846.14 | 168,925,163.53 |
| | 12 | JEGA | 147,371,905.01 | - | 192,593.23 | 38,373,058.79 | 185,937,557.03 |
| | 13 | KALGO | 122,645,615.69 | - | 160,279.64 | 30,197,227.89 | 153,003,123.22 |
| | 14 | KOKO/BESSE | 140,743,859.27 | - | 183,931.36 | 35,438,442.26 | 176,366,232.88 |
| | 15 | MAIYAMA | 162,827,318.43 | - | 212,791.16 | 37,035,072.99 | 200,075,182.59 |
| | 16 | NGASKI | 130,456,236.40 | - | 170,486.96 | 33,178,498.97 | 163,805,222.33 |
| | 17 | SAKABA | 128,560,552.78 | - | 168,009.58 | 30,540,623.55 | 159,269,185.91 |
| | 18 | SHANGA | 133,413,623.31 | - | 174,351.83 | 33,358,755.18 | 166,946,730.31 |
| | 19 | SURU | 161,412,636.28 | - | 210,942.38 | 35,107,088.93 | 196,730,667.60 |
| | 20 | YAURI | 124,034,451.85 | - | 162,094.64 | 31,285,884.51 | 155,482,431.00 |
| | 21 | ZURU | 148,152,686.51 | - | 193,613.60 | 36,267,166.40 | 184,613,466.50 |
| KEBBI TOTAL | | | 3,053,728,490.79 | - | 3,990,770.38 | 743,595,552.43 | 3,801,314,813.60 |

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|--------------------|----|---------------|-------------------------|------------------------|---------------------|-----------------------|-------------------------|
| KOGI | 1 | ADAVI | 158,248,337.25 | (4,284,409.31) | 206,807.11 | 38,330,809.59 | 192,501,544.64 |
| | 2 | AJAKUTA | 139,927,241.29 | (4,284,409.31) | 182,864.16 | 32,281,396.06 | 168,107,092.20 |
| | 3 | ANKPA | 176,594,959.65 | (4,284,409.31) | 230,783.43 | 43,265,815.61 | 215,807,149.39 |
| | 4 | BASSA | 139,826,080.42 | (4,284,409.31) | 182,731.96 | 33,619,836.28 | 169,344,239.35 |
| | 5 | DEKINA | 191,185,683.07 | (4,284,409.31) | 249,851.34 | 42,732,545.04 | 229,883,670.14 |
| | 6 | IBAJI | 148,648,267.80 | (4,284,409.31) | 194,261.25 | 32,721,281.80 | 177,279,401.54 |
| | 7 | IDAH | 124,729,396.48 | (4,284,409.31) | 163,002.83 | 29,062,080.75 | 149,670,070.75 |
| | 8 | IGALAMELA | 146,158,112.12 | (4,284,409.31) | 191,006.98 | 34,227,784.43 | 176,292,494.22 |
| | 9 | IJUMU | 143,337,828.08 | (4,284,409.31) | 187,321.29 | 32,100,231.00 | 171,340,971.05 |
| | 10 | KABBA/BUNU | 151,540,604.39 | (4,284,409.31) | 198,041.10 | 34,032,835.07 | 181,487,071.25 |
| | 11 | KOGI | 133,399,469.92 | (4,284,409.31) | 174,333.33 | 31,795,082.98 | 161,084,476.93 |
| | 12 | KOTON KARFE | 170,312,074.41 | (4,284,409.31) | 222,572.63 | 37,805,718.71 | 204,055,956.44 |
| | 13 | MOPA-MURO | 112,416,133.60 | (4,284,409.31) | 146,911.22 | 26,352,330.06 | 134,630,965.56 |
| | 14 | OFU | 163,436,178.88 | (4,284,409.31) | 213,586.85 | 37,571,537.11 | 196,936,893.54 |
| | 15 | OGORI/MAGONGO | 109,136,203.33 | (4,284,409.31) | 142,624.84 | 26,017,947.22 | 131,012,366.07 |
| | 16 | OKEHI | 158,222,622.43 | (4,284,409.31) | 206,773.51 | 38,164,564.89 | 192,309,551.52 |
| | 17 | OKENE | 197,883,023.71 | (4,284,409.31) | 258,603.77 | 47,272,880.85 | 241,130,099.03 |
| | 18 | OLAMABORO | 149,476,187.49 | (4,284,409.31) | 195,343.22 | 35,146,636.67 | 180,533,758.07 |
| | 19 | OMALA | 141,530,921.85 | (4,284,409.31) | 184,959.93 | 31,227,200.19 | 168,658,672.66 |
| | 20 | YAGBA EAST | 151,755,365.81 | (4,284,409.31) | 198,321.76 | 34,303,749.55 | 181,973,027.81 |
| | 21 | YAGBA WEST | 148,487,384.33 | (4,284,409.31) | 194,051.00 | 33,631,727.13 | 178,028,753.15 |
| KOGI TOTAL | | | 3,156,252,076.30 | (89,972,595.51) | 4,124,753.51 | 731,663,990.99 | 3,802,068,225.29 |
| KWARA | 1 | ASA | 128,241,501.49 | - | 167,592.63 | 34,055,066.40 | 162,464,160.52 |
| | 2 | BARUTEN | 210,885,714.85 | - | 275,596.36 | 40,343,130.06 | 251,504,441.28 |
| | 3 | EDU | 161,630,662.96 | - | 211,227.31 | 39,737,984.22 | 201,579,874.49 |
| | 4 | EKITI | 98,429,478.05 | - | 128,632.73 | 28,633,368.61 | 127,191,479.40 |
| | 5 | IFELODUN | 170,785,416.34 | - | 223,191.22 | 40,084,333.65 | 211,092,941.21 |
| | 6 | ILORIN EAST | 146,787,893.26 | - | 191,830.01 | 39,953,155.60 | 186,932,878.88 |
| | 7 | ILORIN SOUTH | 148,369,858.50 | - | 193,897.41 | 40,284,963.36 | 188,848,719.26 |
| | 8 | ILORIN WEST | 174,960,615.02 | - | 228,647.58 | 52,098,182.78 | 227,287,445.39 |
| | 9 | IREPODUN | 126,485,054.05 | - | 165,297.21 | 35,734,554.40 | 162,384,905.67 |
| | 10 | KAI AMA | 168,203,250.54 | - | 219,816.71 | 33,883,065.63 | 202,306,132.88 |
| | 11 | MORO | 133,339,654.13 | - | 174,255.16 | 32,718,822.58 | 166,232,731.86 |
| | 12 | OFFA | 118,436,657.95 | - | 154,779.15 | 31,270,865.35 | 149,862,302.45 |
| | 13 | OKE-ERO | 99,097,945.42 | - | 129,506.32 | 28,843,086.87 | 128,070,538.61 |
| | 14 | OSIN | 98,677,722.45 | - | 128,957.15 | 29,003,575.48 | 127,810,255.09 |
| | 15 | OYUN | 112,673,543.35 | - | 147,247.62 | 31,617,669.21 | 144,438,460.18 |
| | 16 | PATEGI | 136,373,976.98 | - | 178,220.57 | 32,985,798.69 | 169,537,996.24 |
| KWARA TOTAL | | | 2,233,378,945.36 | - | 2,918,695.16 | 571,247,622.89 | 2,807,545,263.41 |

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|------------------------|----|------------------|-------------------------|------------------------|---------------------|-------------------------|-------------------------|
| LAGOS | 1 | AGEGE | 191,375,289.33 | - | 250,099.13 | 276,524,587.37 | 468,149,975.83 |
| | 2 | AJEROMI/IFELODUN | 245,987,640.57 | - | 321,469.38 | 293,502,450.14 | 539,811,560.08 |
| | 3 | ALIMOSHO | 396,701,979.21 | - | 518,430.67 | 338,461,151.03 | 735,681,560.90 |
| | 4 | AMOWO-ODOFIN | 155,048,392.33 | - | 202,625.26 | 265,786,997.64 | 421,038,015.23 |
| | 5 | APAPA | 130,356,325.80 | - | 170,356.39 | 258,152,314.06 | 388,678,996.25 |
| | 6 | BADAGRY | 145,733,562.96 | - | 190,452.16 | 259,949,650.24 | 405,873,665.36 |
| | 7 | EPE | 133,805,675.65 | - | 174,864.18 | 255,429,309.23 | 389,409,849.06 |
| | 8 | ETI-OSA | 161,422,312.79 | - | 210,955.03 | 263,486,004.41 | 425,119,272.23 |
| | 9 | IBEJU-LEKKI | 107,787,581.93 | - | 140,862.39 | 250,587,536.57 | 358,515,980.88 |
| | 10 | IFAKO/IJAYE | 183,788,679.51 | - | 240,184.56 | 274,096,354.46 | 458,125,218.53 |
| | 11 | IKEJA | 158,876,221.43 | - | 207,627.67 | 265,410,580.26 | 424,494,429.36 |
| | 12 | IKORODU | 218,446,924.33 | - | 285,477.74 | 282,256,431.87 | 500,988,833.94 |
| | 13 | KOSOFE | 236,345,457.27 | - | 308,868.47 | 292,085,242.50 | 528,739,568.24 |
| | 14 | LAGOS ISLAND | 127,228,414.00 | - | 166,268.67 | 257,552,091.18 | 384,946,773.85 |
| | 15 | LAGOS MAINLAND | 153,521,514.65 | - | 200,629.86 | 265,753,218.53 | 419,475,363.05 |
| | 16 | MUSHIN | 229,833,241.49 | - | 300,357.97 | 289,632,546.25 | 519,766,145.70 |
| | 17 | OJO | 223,011,561.96 | - | 291,443.05 | 286,986,415.39 | 510,289,420.40 |
| | 18 | OSHODI/ISOLO | 227,713,454.82 | - | 297,587.72 | 288,761,560.36 | 516,772,602.90 |
| | 19 | SOMOLU | 176,115,065.04 | - | 230,156.28 | 272,187,380.61 | 448,532,601.93 |
| | 20 | SURULERE | 201,453,224.97 | - | 263,269.50 | 279,859,781.66 | 481,576,276.14 |
| LAGOS TOTAL | | | 3,804,552,520.04 | - | 4,971,986.07 | 5,516,461,603.75 | 9,325,986,109.85 |
| NASSARAWA | 1 | AKWANGA | 131,811,105.23 | (3,018,317.48) | 172,257.57 | 32,281,044.34 | 161,246,089.67 |
| | 2 | AWE | 148,574,915.44 | (3,018,317.48) | 194,165.39 | 32,216,212.70 | 177,966,976.04 |
| | 3 | DOMA | 152,127,524.46 | (3,018,317.48) | 198,808.12 | 34,263,635.43 | 183,571,650.53 |
| | 4 | KARU | 179,489,747.71 | (3,018,317.48) | 234,566.49 | 39,252,491.10 | 215,958,487.82 |
| | 5 | KEANA | 128,163,404.08 | (3,018,317.48) | 167,490.57 | 29,692,550.03 | 155,005,127.20 |
| | 6 | KEFFI | 120,516,446.22 | (3,018,317.48) | 157,497.13 | 30,708,271.05 | 148,363,896.92 |
| | 7 | KOKONA | 137,700,864.28 | (3,018,317.48) | 179,954.61 | 32,002,253.12 | 166,864,754.54 |
| | 8 | LAFIA | 215,468,646.96 | (3,018,317.48) | 281,585.58 | 48,737,527.39 | 261,469,442.45 |
| | 9 | NASSARAWA | 199,684,393.99 | (3,018,317.48) | 260,957.90 | 38,067,798.82 | 234,994,833.23 |
| | 10 | NASSARAWA EGGON | 152,755,521.20 | (3,018,317.48) | 199,628.82 | 34,984,811.74 | 184,921,644.28 |
| | 11 | OBI | 146,216,553.29 | (3,018,317.48) | 191,083.36 | 34,965,498.58 | 178,354,817.74 |
| | 12 | TOTO | 155,344,593.05 | (3,018,317.48) | 203,012.35 | 32,708,736.28 | 185,238,024.20 |
| | 13 | WAMBA | 124,705,235.98 | (3,018,317.48) | 162,971.25 | 29,210,932.71 | 151,060,822.46 |
| NASSARAWA TOTAL | | | 1,992,558,951.89 | (39,238,127.24) | 2,603,979.13 | 449,091,763.30 | 2,405,016,567.07 |

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|--------------------|----|------------------|-------------------------|-------------------------|---------------------|-----------------------|-------------------------|
| NIGER | 1 | AGAIE | 137,122,674.76 | - | 179,199.01 | 33,966,928.18 | 171,268,801.95 |
| | 2 | AGWARA | 117,729,165.78 | - | 153,854.56 | 28,249,170.93 | 146,132,191.28 |
| | 3 | BIDA | 134,824,335.93 | - | 176,195.42 | 38,153,265.03 | 173,153,796.38 |
| | 4 | BORGU | 219,474,213.61 | - | 286,820.26 | 36,925,099.20 | 256,686,133.06 |
| | 5 | BOSSO | 131,740,648.23 | - | 172,165.50 | 35,061,492.36 | 166,974,306.08 |
| | 6 | EDATI | 138,750,823.90 | - | 181,326.76 | 36,043,207.05 | 174,975,357.71 |
| | 7 | GBAKO | 131,423,070.98 | - | 171,750.47 | 33,554,838.25 | 165,149,659.70 |
| | 8 | GURARA | 117,434,840.57 | - | 153,469.93 | 30,791,010.69 | 148,379,321.19 |
| | 9 | KATCHA | 126,718,953.33 | - | 165,602.88 | 33,154,184.74 | 160,038,740.96 |
| | 10 | KONTAGORA | 139,553,163.89 | - | 182,375.29 | 35,408,750.64 | 175,144,289.82 |
| | 11 | LAPAI | 136,314,791.70 | - | 178,143.22 | 32,241,618.75 | 168,734,553.67 |
| | 12 | LAVUN | 158,618,730.62 | - | 207,291.16 | 39,799,504.09 | 198,625,525.88 |
| | 13 | MAGAMA | 162,484,437.80 | - | 212,343.07 | 37,658,848.00 | 200,355,628.87 |
| | 14 | MARIGA | 179,913,395.86 | - | 235,120.13 | 39,005,240.70 | 219,153,756.70 |
| | 15 | MASHEGU | 212,286,620.96 | - | 277,427.14 | 40,186,146.09 | 252,750,194.19 |
| | 16 | MINNA | 134,447,953.89 | - | 175,703.54 | 39,156,640.77 | 173,780,298.20 |
| | 17 | MOKWA | 182,486,327.06 | - | 238,482.57 | 42,451,845.46 | 225,176,655.09 |
| | 18 | MUYA | 123,265,593.07 | - | 161,089.85 | 31,751,140.09 | 155,177,823.01 |
| | 19 | PAIKORO | 141,864,500.37 | - | 185,395.87 | 35,873,932.84 | 177,923,829.09 |
| | 20 | RAFI | 163,624,813.29 | - | 213,833.37 | 37,679,751.66 | 201,518,398.32 |
| | 21 | RIJAU | 153,926,852.78 | - | 201,159.58 | 37,234,715.75 | 191,362,728.10 |
| | 22 | SHIRORO | 181,965,124.38 | - | 237,801.44 | 41,729,836.03 | 223,932,761.85 |
| | 23 | SULEJA | 133,075,664.72 | - | 173,910.16 | 40,303,994.27 | 173,553,569.15 |
| | 24 | TAFA | 108,302,468.33 | - | 141,535.27 | 30,228,278.07 | 138,672,281.68 |
| | 25 | WUSHISHI | 120,723,753.82 | - | 157,768.05 | 30,094,903.63 | 150,976,425.50 |
| NIGER TOTAL | | | 3,688,072,919.66 | - | 4,819,764.50 | 896,704,343.28 | 4,589,597,027.44 |
| OGUN | 1 | ABEOKUTA NORTH | 135,538,339.05 | (5,788,847.52) | 177,128.51 | 40,472,487.83 | 170,399,107.87 |
| | 2 | ABEOKUTA SOUTH | 139,922,596.22 | (5,788,847.52) | 182,858.09 | 44,179,782.44 | 178,496,389.23 |
| | 3 | ADO-ODO/OTA | 215,065,662.47 | (5,788,847.52) | 281,058.93 | 65,105,180.46 | 274,663,054.34 |
| | 4 | EGBADO NORTH | 141,407,478.50 | (5,788,847.52) | 184,798.61 | 38,995,371.50 | 174,798,801.09 |
| | 5 | EGBADO SOUTH | 126,726,365.19 | (5,788,847.52) | 165,612.57 | 38,012,596.47 | 159,115,726.71 |
| | 6 | EWEKORO | 96,397,551.34 | (5,788,847.52) | 125,977.31 | 29,401,651.32 | 120,136,332.45 |
| | 7 | REMO NORTH | 93,908,249.64 | (5,788,847.52) | 122,724.16 | 29,761,785.05 | 118,003,911.33 |
| | 8 | IFO | 210,866,994.85 | (5,788,847.52) | 275,571.90 | 64,974,305.36 | 270,328,024.59 |
| | 9 | IJEBU EAST | 125,492,082.81 | (5,788,847.52) | 163,999.55 | 33,570,265.51 | 153,437,500.34 |
| | 10 | IJEBU NORTH | 156,790,086.71 | (5,788,847.52) | 204,901.40 | 46,759,263.94 | 197,965,404.53 |
| | 11 | IJEBU ODE | 120,963,620.51 | (5,788,847.52) | 158,081.52 | 36,890,312.22 | 152,223,166.73 |
| | 12 | IKENNE | 109,285,339.82 | (5,788,847.52) | 142,819.74 | 34,216,991.46 | 137,856,303.50 |
| | 13 | IJEBU NORTH EAST | 98,548,927.24 | (5,788,847.52) | 128,788.84 | 30,346,708.88 | 123,235,577.44 |
| | 14 | IMEKO-AFON | 113,294,507.01 | (5,788,847.52) | 148,059.12 | 31,451,194.72 | 139,104,913.34 |
| | 15 | IPOKIA | 118,666,721.63 | (5,788,847.52) | 155,079.81 | 36,617,201.35 | 149,650,155.26 |
| | 16 | OBAFEMI/OWODE | 143,883,756.91 | (5,788,847.52) | 188,034.74 | 42,556,946.39 | 180,839,890.52 |
| | 17 | ODEDAH | 120,787,540.45 | (5,788,847.52) | 157,851.41 | 33,513,689.29 | 148,670,233.63 |
| | 18 | ODOGBOLU | 112,259,453.65 | (5,788,847.52) | 146,706.46 | 34,852,280.99 | 141,469,593.58 |
| | 19 | OGUN WATERSIDE | 106,628,766.29 | (5,788,847.52) | 139,347.99 | 30,748,195.50 | 131,727,462.26 |
| | 20 | SHAGAMU | 144,623,845.87 | (5,788,847.52) | 189,001.92 | 44,417,145.03 | 183,441,145.30 |
| OGUN TOTAL | | | 2,631,057,886.16 | (115,776,950.40) | 3,438,402.57 | 786,843,355.72 | 3,305,562,694.05 |

| | | | | | | | |
|-------------------|----|-------------------|-------------------------|------------------------|---------------------|-----------------------|-------------------------|
| ONDO | 1 | AKOKO NORTH EAST | 139,405,760.60 | (2,620,951.49) | 182,182.66 | 36,800,388.23 | 173,767,380.01 |
| | 2 | AKOKO NORTH WEST | 147,468,937.29 | (2,620,951.49) | 192,720.04 | 39,707,436.17 | 184,748,142.01 |
| | 3 | AKOKO SOUTH WEST | 150,135,516.52 | (2,620,951.49) | 196,204.86 | 40,896,066.82 | 188,606,836.71 |
| | 4 | AKOKO SOUTH EAST | 111,358,088.57 | (2,620,951.49) | 145,528.51 | 29,758,050.80 | 138,640,716.39 |
| | 5 | AKURE NORTH | 116,689,800.03 | (2,620,951.49) | 152,496.27 | 33,481,401.85 | 147,702,746.65 |
| | 6 | AKURE SOUTH | 179,324,781.57 | (2,620,951.49) | 234,350.90 | 50,266,738.87 | 227,204,919.85 |
| | 7 | IDANRE | 126,295,138.80 | (2,620,951.49) | 165,049.02 | 33,287,285.60 | 157,126,521.93 |
| | 8 | IFEDORE | 127,242,930.76 | (2,620,951.49) | 166,287.65 | 36,869,915.63 | 161,658,182.54 |
| | 9 | OKITIPUPA | 152,977,073.17 | (2,620,951.49) | 199,918.35 | 41,205,001.72 | 191,761,041.76 |
| | 10 | ILAJE | 165,998,897.14 | (2,620,951.49) | 216,935.95 | 45,525,849.09 | 209,120,730.69 |
| | 11 | ESE-EDO | 127,013,936.12 | (2,620,951.49) | 165,988.38 | 35,252,987.14 | 159,811,960.15 |
| | 12 | ILE-OLUJI-OKEIGBO | 131,467,749.43 | (2,620,951.49) | 171,808.86 | 36,608,089.70 | 165,626,696.50 |
| | 13 | IRELE | 122,175,134.49 | (2,620,951.49) | 159,664.79 | 34,509,846.83 | 154,223,694.62 |
| | 14 | ODIGBO | 152,796,677.67 | (2,620,951.49) | 199,682.60 | 40,961,580.10 | 191,336,988.88 |
| | 15 | ONDO EAST | 101,406,339.85 | (2,620,951.49) | 132,523.05 | 29,177,292.56 | 128,095,203.97 |
| | 16 | ONDO WEST | 167,597,078.16 | (2,620,951.49) | 219,024.53 | 45,000,000.83 | 210,195,152.04 |
| | 17 | OSE | 135,037,777.18 | (2,620,951.49) | 176,474.35 | 34,489,776.29 | 167,083,076.33 |
| | 18 | OWO | 158,435,090.05 | (2,620,951.49) | 207,051.17 | 40,093,245.05 | 196,114,434.77 |
| ONDO TOTAL | | | 2,512,826,707.37 | (47,177,126.82) | 3,283,891.95 | 683,890,953.28 | 3,152,824,425.77 |
| OSUN | 1 | ATAKUMOSA EAST | 99,014,520.24 | (2,734,288.18) | 129,397.30 | 29,141,363.89 | 125,550,993.25 |
| | 2 | ATAKUMOSA WEST | 99,292,269.67 | (2,734,288.18) | 129,760.28 | 28,569,239.77 | 125,256,981.54 |
| | 3 | AIYEDADE | 123,701,489.49 | (2,734,288.18) | 161,659.51 | 34,760,737.61 | 155,889,598.43 |
| | 4 | AIYEDIRE | 109,349,382.51 | (2,734,288.18) | 142,903.43 | 29,114,779.89 | 135,872,777.65 |
| | 5 | BOLUWADURO | 103,478,825.79 | (2,734,288.18) | 135,231.48 | 28,730,712.98 | 129,610,482.08 |
| | 6 | BORIBE | 117,857,300.00 | (2,734,288.18) | 154,022.02 | 33,925,045.59 | 149,202,079.42 |
| | 7 | EDE NORTH | 98,781,928.22 | (2,734,288.18) | 129,093.33 | 29,719,547.05 | 125,896,280.42 |
| | 8 | EDE SOUTH | 102,590,103.73 | (2,734,288.18) | 134,070.06 | 29,129,094.35 | 129,118,979.96 |
| | 9 | EGBEDORE | 100,902,457.40 | (2,734,288.18) | 131,864.55 | 29,007,913.71 | 127,307,947.48 |
| | 10 | EJIGBO | 114,544,228.21 | (2,734,288.18) | 149,692.32 | 33,416,314.09 | 145,375,946.45 |
| | 11 | IFE CENTRAL | 121,282,935.79 | (2,734,288.18) | 158,498.82 | 36,037,830.13 | 154,744,976.56 |
| | 12 | IFE EAST | 140,175,124.47 | (2,734,288.18) | 183,188.11 | 37,615,677.86 | 175,239,702.26 |
| | 13 | IFE NORTH | 130,663,435.06 | (2,734,288.18) | 170,757.74 | 35,010,824.17 | 163,110,728.78 |
| | 14 | IFE SOUTH | 113,898,047.08 | (2,734,288.18) | 148,847.86 | 33,620,579.22 | 144,933,185.98 |
| | 15 | IFEDAYO | 89,503,506.38 | (2,734,288.18) | 116,967.81 | 26,177,058.11 | 113,063,244.11 |
| | 16 | IFELODUN | 115,333,738.76 | (2,734,288.18) | 150,724.10 | 30,697,853.54 | 143,448,028.22 |
| | 17 | ILA | 101,682,459.73 | (2,734,288.18) | 132,883.90 | 28,069,824.04 | 127,150,879.49 |
| | 18 | ILESHA EAST | 106,005,065.09 | (2,734,288.18) | 138,532.90 | 31,442,963.03 | 134,852,272.85 |
| | 19 | ILESHA WEST | 112,332,972.84 | (2,734,288.18) | 146,802.54 | 31,213,401.45 | 140,958,888.65 |
| | 20 | IREPODUN | 111,170,076.75 | (2,734,288.18) | 145,282.81 | 32,420,815.10 | 141,001,886.48 |
| | 21 | IREWOLE | 120,281,833.27 | (2,734,288.18) | 157,190.52 | 34,246,250.03 | 151,950,985.64 |
| | 22 | ISOKAN | 109,175,713.02 | (2,734,288.18) | 142,676.47 | 31,184,772.52 | 137,768,873.83 |
| | 23 | IWO | 134,246,859.86 | (2,734,288.18) | 175,440.74 | 37,864,855.57 | 169,552,867.99 |
| | 24 | OBOKUN | 111,326,021.61 | (2,734,288.18) | 145,486.60 | 32,194,661.72 | 140,931,881.75 |
| | 25 | ODO-OTIN | 146,670,648.17 | (2,734,288.18) | 191,676.79 | 33,527,573.07 | 177,655,609.86 |
| | 26 | OLA-OLUWA | 100,392,638.82 | (2,734,288.18) | 131,198.29 | 29,171,356.10 | 126,960,905.04 |
| | 27 | OLORUNDA | 121,429,683.46 | (2,734,288.18) | 158,690.59 | 33,349,664.74 | 152,203,750.61 |
| | 28 | ORIADE | 121,819,030.12 | (2,734,288.18) | 159,199.41 | 34,626,302.83 | 153,870,244.18 |
| | 29 | OROLU | 107,350,047.03 | (2,734,288.18) | 140,290.60 | 31,177,198.73 | 135,933,248.18 |
| | 30 | OSOGBO | 119,434,964.88 | (2,734,288.18) | 156,083.79 | 35,238,037.87 | 152,094,798.36 |
| OSUN TOTAL | | | 3,403,687,307.47 | (82,028,645.40) | 4,448,114.67 | 960,402,248.75 | 4,286,509,025.50 |

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|----------------------|----|-------------------|-------------------------|------------------------|---------------------|-------------------------|-------------------------|
| OYO | 1 | AFIJO | 117,546,710.52 | (2,536,017.62) | 153,616.12 | 40,834,440.02 | 155,998,749.04 |
| | 2 | AKINYELE | 136,506,797.40 | (2,536,017.62) | 178,394.15 | 46,680,345.80 | 180,829,519.73 |
| | 3 | ATIBA | 135,975,686.21 | (2,536,017.62) | 177,700.06 | 43,525,331.98 | 177,142,700.63 |
| | 4 | ATISBO | 145,681,949.49 | (2,536,017.62) | 190,384.71 | 39,063,612.11 | 182,399,928.69 |
| | 5 | EGBEDA | 147,808,951.92 | (2,536,017.62) | 193,164.39 | 51,998,206.93 | 197,464,305.62 |
| | 6 | IBADAN NORTH | 151,917,515.85 | (2,536,017.62) | 198,533.67 | 53,908,468.32 | 203,488,500.22 |
| | 7 | IBADAN NORTH EAST | 164,699,907.55 | (2,536,017.62) | 215,238.36 | 55,696,185.78 | 218,075,314.08 |
| | 8 | IBADAN NORTH WEST | 121,213,087.68 | (2,536,017.62) | 158,407.53 | 42,247,785.03 | 161,083,262.62 |
| | 9 | IBADAN SOUTH EAST | 143,854,354.21 | (2,536,017.62) | 187,996.31 | 50,822,224.51 | 192,328,557.41 |
| | 10 | IBADAN SOUTH WEST | 150,608,898.44 | (2,536,017.62) | 196,823.50 | 52,074,853.69 | 200,344,558.01 |
| | 11 | IBARAPA CENTRAL | 108,925,745.35 | (2,536,017.62) | 142,349.80 | 38,471,871.87 | 145,003,949.40 |
| | 12 | IBARAPA NORTH | 113,596,524.20 | (2,536,017.62) | 148,453.82 | 38,328,954.45 | 149,537,914.85 |
| | 13 | IDO | 111,359,034.35 | (2,536,017.62) | 145,529.75 | 38,493,229.96 | 147,461,776.44 |
| | 14 | SAKI WEST | 165,397,560.36 | (2,536,017.62) | 216,150.09 | 51,727,746.88 | 214,805,439.70 |
| | 15 | IFELOJU | 112,785,684.26 | (2,536,017.62) | 147,394.17 | 39,626,647.68 | 150,023,708.49 |
| | 16 | IREPO | 118,352,566.63 | (2,536,017.62) | 154,669.26 | 39,954,365.59 | 155,925,583.85 |
| | 17 | ISEYIN | 154,629,624.45 | (2,536,017.62) | 202,077.99 | 50,131,494.83 | 202,427,179.65 |
| | 18 | ITESIWAJU | 133,704,399.23 | (2,536,017.62) | 174,731.83 | 40,416,291.06 | 171,759,404.50 |
| | 19 | IWAJOWA | 122,742,593.39 | (2,536,017.62) | 160,406.37 | 38,471,947.61 | 158,838,929.75 |
| | 20 | OLORUNSOGO | 110,829,562.95 | (2,536,017.62) | 144,837.81 | 36,864,713.57 | 145,303,096.71 |
| | 21 | KAJOLA | 136,873,857.51 | (2,536,017.62) | 178,873.84 | 45,895,549.65 | 180,412,263.38 |
| | 22 | LAGELU | 126,781,412.81 | (2,536,017.62) | 165,684.51 | 41,878,411.27 | 166,289,490.97 |
| | 23 | OGBOMOSHO NORTH | 131,250,611.42 | (2,536,017.62) | 171,525.09 | 45,723,094.45 | 174,609,213.34 |
| | 24 | OGBOMOSHO SOUTH | 112,360,095.21 | (2,536,017.62) | 146,837.99 | 38,307,975.05 | 148,278,890.62 |
| | 25 | OGO-OLUWA | 102,820,553.17 | (2,536,017.62) | 134,371.22 | 35,609,357.83 | 136,028,264.60 |
| | 26 | OLUYOLE | 136,294,499.67 | (2,536,017.62) | 178,116.70 | 46,026,424.75 | 179,963,023.51 |
| | 27 | ONA-ARA | 148,496,666.79 | (2,536,017.62) | 194,063.13 | 50,747,471.20 | 196,902,183.50 |
| | 28 | ORELOPE | 113,734,328.94 | (2,536,017.62) | 148,633.91 | 38,582,600.69 | 149,929,545.91 |
| | 29 | ORI IRE | 136,778,711.29 | (2,536,017.62) | 178,749.50 | 42,080,707.21 | 176,502,150.38 |
| | 30 | OYO EAST | 115,486,870.45 | (2,536,017.62) | 150,924.22 | 40,052,294.69 | 153,154,071.74 |
| | 31 | OYO WEST | 115,991,022.24 | (2,536,017.62) | 151,583.07 | 40,990,687.31 | 154,597,275.00 |
| | 32 | SAKI EAST | 115,427,777.66 | (2,536,017.62) | 150,846.99 | 39,020,517.24 | 152,063,124.27 |
| | 33 | IFEDAPO | 133,052,406.33 | (2,536,017.62) | 173,879.77 | 41,432,542.24 | 172,122,810.72 |
| OYO TOTAL | | | 4,293,485,967.94 | (83,688,581.46) | 5,610,949.60 | 1,435,686,351.23 | 5,651,094,687.31 |
| PLATEAU | 1 | BARKIN LADI | 156,946,853.94 | - | 205,106.27 | 38,290,597.27 | 195,442,557.48 |
| | 2 | BASSA | 158,320,733.79 | - | 206,901.73 | 39,168,551.04 | 197,696,186.56 |
| | 3 | BOKKOS | 157,630,834.02 | - | 206,000.13 | 38,531,973.97 | 196,368,808.12 |
| | 4 | JOS EAST | 119,672,149.59 | - | 156,393.76 | 31,499,558.20 | 151,328,101.54 |
| | 5 | JOS NORTH | 208,213,207.80 | - | 272,103.79 | 57,530,524.00 | 266,015,835.58 |
| | 6 | JOS SOUTH | 180,051,450.19 | - | 235,300.55 | 48,246,268.89 | 228,533,019.63 |
| | 7 | KANAM | 158,056,995.25 | - | 206,557.06 | 37,581,008.86 | 195,844,561.16 |
| | 8 | KANKE | 139,589,823.43 | - | 182,423.20 | 34,212,641.36 | 173,984,888.00 |
| | 9 | LANGTANG NORTH | 143,173,893.12 | - | 187,107.05 | 35,668,248.12 | 179,029,248.29 |
| | 10 | LANGTANG SOUTH | 135,821,186.83 | - | 177,498.15 | 33,067,560.00 | 169,066,244.99 |
| | 11 | MANGU | 187,654,584.58 | - | 245,236.72 | 47,353,697.70 | 235,253,519.00 |
| | 12 | MIKANG | 126,338,887.31 | - | 165,106.19 | 32,393,947.09 | 158,897,940.60 |
| | 13 | PANKSHIN | 168,664,859.27 | - | 220,419.96 | 39,534,062.16 | 208,419,341.39 |
| | 14 | QUAN-PAN | 168,420,914.10 | - | 220,101.16 | 39,931,231.73 | 208,572,246.99 |
| | 15 | RIYOM | 133,099,051.62 | - | 173,940.73 | 34,980,093.53 | 168,253,085.88 |
| | 16 | SHENDAM | 169,592,366.22 | - | 221,632.08 | 40,771,013.60 | 210,585,011.89 |
| | 17 | WASE | 180,192,644.06 | - | 235,485.07 | 37,264,121.47 | 217,692,250.60 |
| PLATEAU TOTAL | | | 2,691,440,435.11 | - | 3,517,313.61 | 666,025,098.99 | 3,360,982,847.72 |

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|---------------------|----|-------------------|-------------------------|------------------------|---------------------|-------------------------|-------------------------|
| RIVERS | 1 | AHOADA | 119,892,360.13 | - | 156,681.54 | 42,900,045.86 | 162,949,087.53 |
| | 2 | AHOADA WEST | 149,796,192.84 | - | 195,761.41 | 49,161,904.21 | 199,153,858.47 |
| | 3 | AKUKUTORU | 137,993,714.50 | - | 180,337.33 | 42,086,545.05 | 180,260,596.87 |
| | 4 | ANDONI | 147,305,525.36 | - | 192,506.48 | 46,252,356.93 | 193,750,388.77 |
| | 5 | ASARITORU | 136,736,380.68 | - | 178,694.18 | 46,940,890.20 | 183,855,965.06 |
| | 6 | BONNY | 136,713,532.26 | - | 178,664.32 | 46,581,741.07 | 183,473,937.65 |
| | 7 | DEGEMA | 148,166,186.06 | - | 193,631.24 | 49,188,261.00 | 197,548,078.30 |
| | 8 | ELEME | 143,545,006.98 | - | 187,592.04 | 44,728,131.63 | 188,460,730.65 |
| | 9 | EMOHUA | 136,917,063.23 | - | 178,930.30 | 45,562,536.11 | 182,658,529.64 |
| | 10 | ETCHE | 160,557,293.01 | - | 209,824.58 | 49,164,100.61 | 209,931,218.20 |
| | 11 | GONAKA | 142,992,371.93 | - | 186,869.83 | 47,601,930.62 | 190,781,172.38 |
| | 12 | IKWERRE | 136,855,966.49 | - | 178,850.46 | 44,640,427.14 | 181,675,244.08 |
| | 13 | KHANA | 162,471,819.67 | - | 212,326.58 | 52,554,356.36 | 215,238,502.62 |
| | 14 | OBIO/AKPOR | 198,964,364.53 | - | 260,016.93 | 65,473,121.96 | 264,697,503.42 |
| | 15 | OBUA/ODUAL | 160,632,543.49 | - | 209,922.92 | 51,703,895.45 | 212,546,361.86 |
| | 16 | OGBA/EGBEMA/NDONI | 162,092,320.73 | - | 211,830.63 | 51,781,299.59 | 214,085,450.95 |
| | 17 | OGU/BOLO | 111,364,664.64 | - | 145,537.11 | 35,927,311.56 | 147,437,513.30 |
| | 18 | OKRIKA | 137,034,695.52 | - | 179,084.03 | 47,086,761.41 | 184,300,540.96 |
| | 19 | OMUMMA | 108,613,507.51 | - | 141,941.75 | 37,872,488.12 | 146,627,937.38 |
| | 20 | OPOBO/NKORO | 117,483,907.37 | - | 153,534.05 | 41,746,103.17 | 159,383,544.59 |
| | 21 | OYIGBO | 121,339,492.84 | - | 158,572.73 | 39,563,033.85 | 161,061,099.43 |
| | 22 | PORT HARCOURT | 225,343,193.06 | - | 294,490.14 | 71,253,893.15 | 296,891,576.36 |
| | 23 | TAI | 133,377,521.57 | - | 174,304.65 | 39,192,675.51 | 172,744,501.72 |
| RIVERS TOTAL | | | 3,336,189,624.43 | - | 4,359,905.21 | 1,088,963,810.55 | 4,429,513,340.20 |
| SOKOTO | 1 | BINJI | 124,963,138.61 | (1,564,740.79) | 163,308.29 | 31,119,903.23 | 154,681,609.34 |
| | 2 | BODINGA | 142,249,923.99 | (1,564,740.79) | 185,899.56 | 36,450,261.11 | 177,321,343.87 |
| | 3 | DANGE-SHUNI | 153,297,939.24 | (1,564,740.79) | 200,337.68 | 37,899,884.57 | 189,833,420.70 |
| | 4 | GADA | 166,445,125.34 | (1,564,740.79) | 217,519.10 | 41,968,600.46 | 207,066,504.12 |
| | 5 | GORONYO | 156,575,747.53 | (1,564,740.79) | 204,621.29 | 36,972,095.26 | 192,187,723.29 |
| | 6 | GUDU | 141,875,350.20 | (1,564,740.79) | 185,410.05 | 30,401,680.69 | 170,897,700.15 |
| | 7 | GWADABAWA | 162,041,894.60 | (1,564,740.79) | 211,764.73 | 40,687,948.26 | 201,376,866.80 |
| | 8 | ILLELA | 138,272,085.96 | (1,564,740.79) | 180,701.12 | 34,563,099.78 | 171,451,146.06 |
| | 9 | ISA | 156,513,702.09 | (1,564,740.79) | 204,540.20 | 34,230,913.33 | 189,384,414.83 |
| | 10 | KEBBE | 141,310,082.95 | (1,564,740.79) | 184,671.33 | 32,606,714.00 | 172,536,727.49 |
| | 11 | KWARE | 131,037,845.76 | (1,564,740.79) | 171,247.04 | 33,306,607.96 | 162,950,959.97 |
| | 12 | RABAH | 156,016,498.65 | (1,564,740.79) | 203,890.43 | 34,462,822.79 | 189,118,471.08 |
| | 13 | SABON BIRNI | 163,692,790.20 | (1,564,740.79) | 213,922.21 | 38,888,491.42 | 201,230,463.04 |
| | 14 | SHAGARI | 147,495,875.87 | (1,564,740.79) | 192,755.24 | 35,011,771.11 | 181,135,661.44 |
| | 15 | SILAME | 132,073,521.33 | (1,564,740.79) | 172,600.51 | 31,070,749.33 | 161,752,130.38 |
| | 16 | SOKOTO NORTH | 146,765,101.58 | (1,564,740.79) | 191,800.23 | 40,800,646.26 | 186,192,807.28 |
| | 17 | SOKOTO SOUTH | 145,579,459.93 | (1,564,740.79) | 190,250.77 | 37,927,756.12 | 182,132,726.03 |
| | 18 | TAMBUWAL | 163,007,725.05 | (1,564,740.79) | 213,026.93 | 40,201,180.75 | 201,857,191.94 |
| | 19 | TANGAZA | 150,286,553.27 | (1,564,740.79) | 196,402.24 | 31,788,365.96 | 180,706,580.68 |
| | 20 | TURETA | 136,762,956.29 | (1,564,740.79) | 178,728.91 | 28,343,578.92 | 163,720,523.32 |
| | 21 | WAMAKKO | 140,981,565.67 | (1,564,740.79) | 184,242.00 | 36,769,344.89 | 176,370,411.78 |
| | 22 | WURNO | 135,646,172.59 | (1,564,740.79) | 177,269.44 | 35,458,170.31 | 169,716,871.56 |
| | 23 | YABO | 127,168,256.95 | (1,564,740.79) | 166,190.06 | 31,876,070.45 | 157,645,776.67 |
| SOKOTO TOTAL | | | 3,360,059,313.67 | (35,989,038.17) | 4,391,099.35 | 812,806,656.97 | 4,141,268,031.83 |

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|---------------------|----|--------------|-------------------------|----------|---------------------|-----------------------|-------------------------|
| TARABA | 1 | ARDO KOLA | 126,223,712.58 | - | 164,955.68 | 29,739,507.53 | 156,128,175.79 |
| | 2 | BALI | 215,997,840.10 | - | 282,277.15 | 38,980,592.04 | 255,260,709.28 |
| | 3 | DONGA | 148,350,784.13 | - | 193,872.48 | 33,313,579.18 | 181,858,235.79 |
| | 4 | GASHAKA | 177,131,723.43 | - | 231,484.90 | 29,804,642.13 | 207,167,850.46 |
| | 5 | GASSOL | 191,363,454.45 | - | 250,083.66 | 41,693,069.30 | 233,306,607.41 |
| | 6 | IBI | 132,567,123.23 | - | 173,245.58 | 29,522,366.97 | 162,262,735.77 |
| | 7 | JALINGO | 127,506,784.92 | - | 166,632.46 | 33,747,860.31 | 161,421,277.69 |
| | 8 | KARIM LAMIDU | 197,907,967.88 | - | 258,636.37 | 37,989,107.15 | 236,155,711.40 |
| | 9 | KURMI | 140,878,664.42 | - | 184,107.53 | 30,088,659.27 | 171,151,431.21 |
| | 10 | LAU | 130,072,948.98 | - | 169,986.06 | 30,471,817.32 | 160,714,752.36 |
| | 11 | SARDAUNA | 194,110,206.20 | - | 253,673.26 | 40,154,681.01 | 234,518,560.47 |
| | 12 | TAKUM | 153,644,503.74 | - | 200,790.59 | 33,407,342.70 | 187,252,637.03 |
| | 13 | USSA | 132,055,401.11 | - | 172,576.83 | 31,659,387.64 | 163,887,365.58 |
| | 14 | WUKARI | 189,150,607.23 | - | 247,191.80 | 41,450,480.79 | 230,848,279.82 |
| | 15 | YORRO | 125,390,452.25 | - | 163,866.73 | 29,928,019.17 | 155,482,338.16 |
| | 16 | ZING | 136,023,522.25 | - | 177,762.58 | 32,802,499.81 | 169,003,784.63 |
| TARABA TOTAL | | | 2,518,375,696.88 | - | 3,291,143.66 | 544,753,612.31 | 3,066,420,452.85 |
| YOBE | 1 | BADE | 140,572,221.47 | - | 183,707.05 | 33,889,212.48 | 174,645,141.00 |
| | 2 | BURSARI | 155,557,080.17 | - | 203,290.04 | 31,567,239.85 | 187,327,610.06 |
| | 3 | DAMATURU | 130,246,372.60 | - | 170,212.70 | 29,968,412.71 | 160,384,998.02 |
| | 4 | FIKA | 145,828,451.89 | - | 190,576.17 | 33,670,557.15 | 179,689,585.21 |
| | 5 | FUNE | 204,535,559.72 | - | 267,297.65 | 46,081,348.64 | 250,884,206.01 |
| | 6 | GEIDAM | 169,507,152.05 | - | 221,520.72 | 35,215,610.38 | 204,944,283.14 |
| | 7 | GUJBA | 156,060,179.74 | - | 203,947.52 | 33,155,009.25 | 189,419,136.50 |
| | 8 | GULAMI | 135,584,286.16 | - | 177,188.56 | 31,142,047.26 | 166,903,521.98 |
| | 9 | JAKUSKO | 178,813,978.78 | - | 233,683.36 | 40,652,682.96 | 219,700,345.09 |
| | 10 | KARASUWA | 126,109,379.53 | - | 164,806.26 | 31,405,766.64 | 157,679,952.43 |
| | 11 | MACHINA | 120,792,735.06 | - | 157,858.20 | 27,968,326.17 | 148,918,919.43 |
| | 12 | NANGERE | 129,508,284.41 | - | 169,248.13 | 29,953,946.78 | 159,631,479.31 |
| | 13 | NGURU | 140,855,576.65 | - | 184,077.36 | 34,710,968.73 | 175,750,622.73 |
| | 14 | POTISKUM | 154,995,538.56 | - | 202,556.19 | 38,895,033.44 | 194,093,128.19 |
| | 15 | TARMUA | 143,756,811.81 | - | 187,868.84 | 29,149,685.98 | 173,094,366.63 |
| | 16 | YUNUSARI | 149,819,236.85 | - | 195,791.53 | 32,831,835.62 | 182,846,863.99 |
| | 17 | YUSUFARI | 149,463,213.93 | - | 195,326.26 | 31,715,837.61 | 181,374,377.80 |
| YOBE TOTAL | | | 2,532,006,059.36 | - | 3,308,956.52 | 571,973,521.64 | 3,107,288,537.52 |

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|----------------------|----|-----------------|---------------------------|-------------------------|-----------------------|--------------------------|---------------------------|
| ZAMFARA | 1 | ANKA | 140,685,302.47 | - | 183,854.83 | 33,620,763.72 | 174,489,921.02 |
| | 2 | BAKURA | 136,218,534.76 | - | 178,017.43 | 37,000,567.65 | 173,397,119.84 |
| | 3 | BUKKUYUM | 160,760,183.27 | - | 210,089.72 | 38,873,414.51 | 199,843,687.50 |
| | 4 | BUNGUDU | 177,432,342.96 | - | 231,877.77 | 42,378,867.62 | 220,043,088.34 |
| | 5 | GUMMI | 154,435,945.27 | - | 201,824.88 | 38,336,129.83 | 192,973,899.98 |
| | 6 | GUSAU | 214,443,208.18 | - | 280,245.48 | 51,864,661.28 | 266,588,114.95 |
| | 7 | KAURA NAMODA | 162,860,313.18 | - | 212,834.28 | 44,154,921.44 | 207,228,068.91 |
| | 8 | KIYAWA | 147,758,647.68 | - | 193,098.65 | 36,373,003.38 | 184,324,749.71 |
| | 9 | MARADUN | 159,731,276.61 | - | 208,745.10 | 38,814,263.21 | 198,754,284.92 |
| | 10 | MARU | 210,832,258.53 | - | 275,526.50 | 44,952,668.78 | 256,060,453.81 |
| | 11 | SHINKAFI | 131,639,438.66 | - | 172,033.23 | 33,118,545.69 | 164,930,017.58 |
| | 12 | TALATA MAFARA | 152,045,727.47 | - | 198,701.22 | 39,141,905.38 | 191,386,334.08 |
| | 13 | TSAFE | 161,087,449.89 | - | 210,517.41 | 42,991,662.99 | 204,289,630.30 |
| | 14 | ZURMI | 177,906,105.57 | - | 232,496.90 | 45,099,373.09 | 223,237,975.57 |
| ZAMFARA TOTAL | | | 2,287,836,734.52 | - | 2,989,863.41 | 566,720,748.58 | 2,857,547,346.51 |
| FCT-ABUJA | 1 | ABAJI | 117,519,571.68 | - | 153,580.66 | 247,610,275.35 | 365,283,427.68 |
| | 2 | ABUJA MUNICIPAL | 299,999,650.60 | - | 392,055.06 | 302,150,881.30 | 602,542,586.96 |
| | 3 | BWARI | 168,981,599.25 | - | 220,833.90 | 260,392,712.72 | 429,595,145.87 |
| | 4 | GWAGWALADA | 144,819,470.85 | - | 189,257.58 | 255,133,018.30 | 400,141,746.73 |
| | 5 | KUJE | 137,603,122.04 | - | 179,826.88 | 250,558,221.75 | 388,341,170.67 |
| | 6 | KWALI | 141,543,793.57 | - | 184,976.75 | 249,684,963.72 | 391,413,734.04 |
| FCT-ABUJA | | | 1,010,467,207.98 | - | 1,320,530.83 | 1,565,530,073.14 | 2,577,317,811.95 |
| | | | 111,210,198,838.42 | (775,428,156.77) | 145,335,241.60 | 35,337,675,174.52 | 145,917,781,097.78 |
| | | | | | | | |

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

| | 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 | 2,308,297,695.11 | - | 3,016,602.85 | 620,509,722.57 | 2,931,824,020.54 | 1 |
| 2 | ADAMAWA | 21 | 2,911,586,247.69 | - | 3,805,011.55 | 730,906,180.33 | 3,646,297,439.56 | 2 |
| 3 | AKWA IBOM | 31 | 3,878,061,789.10 | - | 5,068,051.79 | 1,073,297,068.05 | 4,956,426,908.94 | 3 |
| 4 | ANAMBRA | 21 | 2,927,320,768.45 | - | 3,825,574.23 | 809,378,073.52 | 3,740,524,416.20 | 4 |
| 5 | BAUCHI | 20 | 3,323,088,352.47 | - | 4,342,783.79 | 811,764,180.90 | 4,139,195,317.16 | 5 |
| 6 | BAYELSA | 8 | 1,352,618,595.57 | - | 1,767,671.96 | 383,690,252.67 | 1,738,076,520.20 | 6 |
| 7 | BENUE | 23 | 3,616,034,437.67 | (139,538,498.52) | 4,725,620.89 | 847,442,174.83 | 4,328,663,734.87 | 7 |
| 8 | BORNO | 27 | 3,925,929,760.21 | - | 5,130,608.13 | 947,135,288.26 | 4,878,195,656.60 | 8 |
| 9 | CROSS RIVER | 18 | 2,530,923,265.69 | (38,551,266.10) | 3,307,541.47 | 645,667,432.78 | 3,141,346,973.84 | 9 |
| 10 | DELTA | 25 | 3,243,015,175.00 | - | 4,238,140.02 | 947,304,562.64 | 4,194,557,877.66 | 10 |
| 11 | EBONYI | 13 | 1,872,213,920.63 | (49,483,769.72) | 2,446,706.02 | 493,888,632.37 | 2,319,065,489.30 | 11 |
| 12 | EDO | 18 | 2,481,345,553.57 | - | 3,242,750.75 | 710,678,425.16 | 3,195,266,729.48 | 12 |
| 13 | EKITI | 16 | 1,970,278,353.92 | - | 2,574,861.69 | 553,344,035.03 | 2,526,197,250.64 | 13 |
| 14 | ENUGU | 17 | 2,521,083,972.60 | - | 3,294,682.97 | 674,107,768.42 | 3,198,486,423.99 | 14 |
| 15 | GOMBE | 11 | 1,727,448,498.82 | (53,983,557.43) | 2,257,519.07 | 485,890,818.46 | 2,161,613,278.92 | 15 |
| 16 | IMO | 27 | 3,378,813,333.73 | - | 4,415,608.08 | 921,358,058.56 | 4,304,587,000.37 | 16 |
| 17 | JIGAWA | 27 | 3,549,761,533.12 | - | 4,639,012.03 | 998,387,108.02 | 4,552,787,653.16 | 17 |
| 18 | KADUNA | 23 | 3,992,042,971.04 | - | 5,217,008.29 | 1,055,824,472.01 | 5,053,084,451.34 | 18 |
| 19 | KANO | 44 | 6,355,674,550.85 | - | 8,305,924.33 | 1,810,072,358.67 | 8,174,052,833.85 | 19 |
| 20 | KATSINA | 34 | 4,838,683,218.24 | - | 6,323,441.57 | 1,224,667,253.45 | 6,069,673,913.27 | 20 |
| 21 | KEBBI | 21 | 3,053,728,490.79 | - | 3,990,770.38 | 743,595,552.43 | 3,801,314,813.60 | 21 |
| 22 | KOGI | 21 | 3,156,252,076.30 | (89,972,595.51) | 4,124,753.51 | 731,663,990.99 | 3,802,068,225.29 | 22 |
| 23 | KWARA | 16 | 2,233,378,945.36 | - | 2,918,695.16 | 571,247,622.89 | 2,807,545,263.41 | 23 |
| 24 | LAGOS | 20 | 3,804,552,520.04 | - | 4,971,986.07 | 5,516,461,603.75 | 9,325,986,109.85 | 24 |
| 25 | NASSARAWA | 13 | 1,992,558,951.89 | (39,238,127.24) | 2,603,979.13 | 449,091,763.30 | 2,405,016,567.07 | 25 |
| 26 | NIGER | 25 | 3,688,072,919.66 | - | 4,819,764.50 | 896,704,343.28 | 4,589,597,027.44 | 26 |
| 27 | OGUN | 20 | 2,631,057,886.16 | (115,776,950.40) | 3,438,402.57 | 786,843,355.72 | 3,305,562,694.05 | 27 |
| 28 | ONDO | 18 | 2,512,826,707.37 | (47,177,126.82) | 3,283,891.95 | 683,890,953.28 | 3,152,824,425.77 | 28 |
| 29 | OSUN | 30 | 3,403,687,307.47 | (82,028,645.40) | 4,448,114.67 | 960,402,248.75 | 4,286,509,025.50 | 29 |
| 30 | OYO | 33 | 4,293,485,967.94 | (83,688,581.46) | 5,610,949.60 | 1,435,686,351.23 | 5,651,094,687.31 | 30 |
| 31 | PLATEAU | 17 | 2,691,440,435.11 | - | 3,517,313.61 | 666,025,098.99 | 3,360,982,847.72 | 31 |
| 32 | RIVERS | 23 | 3,336,189,624.43 | - | 4,359,905.21 | 1,088,963,810.55 | 4,429,513,340.20 | 32 |
| 33 | SOKOTO | 23 | 3,360,059,313.67 | (35,989,038.17) | 4,391,099.35 | 812,806,656.97 | 4,141,268,031.83 | 33 |
| 34 | TARABA | 16 | 2,518,375,696.88 | - | 3,291,143.66 | 544,753,612.31 | 3,066,420,452.85 | 34 |
| 35 | YOBE | 17 | 2,532,006,059.36 | - | 3,308,956.52 | 571,973,521.64 | 3,107,288,537.52 | 35 |
| 36 | ZAMFARA | 14 | 2,287,836,734.52 | - | 2,989,863.41 | 566,720,748.58 | 2,857,547,346.51 | 36 |
| 37 | FCT, ABUJA | 6 | 1,010,467,207.98 | - | 1,320,530.83 | 1,565,530,073.14 | 2,577,317,811.95 | 37 |
| | Total LGCs | | 111,210,198,838.42 | (775,428,156.77) | 145,335,241.60 | 35,337,675,174.52 | 145,917,781,097.78 | |

Methodology

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

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

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

These are

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

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

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

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

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

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

State Government – 26.72%

Local Government – 20.60%

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

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

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

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

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

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

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

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

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

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

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

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

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

Acknowledgements/Contacts

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