

Federation Account Allocation Committee (FAAC)

(SEPTEMBER 2018 Disbursement)



Report Date: November 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 N741.84bn to the three tiers of government in September 2018 from the revenue generated in August 2018.

The amount disbursed comprised of N627.14bn from the Statutory Account, N114.54bn from Valued Added Tax (VAT) and N162.08bn exchange gain difference.

Federal government received a total of N291.46bn from the N741.84bn. States received a total of N194.45bn and Local governments received N146.01bn. The sum of N53.05bn was shared among the oil producing states as 13% derivation fund while N40.00bn 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 N5.24bn, N8.29bn and N3.34bn respectively as cost of revenue collections.

Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that the sum of N236.19bn was disbursed to the FGN consolidated revenue account; N5.22bn shared as share of derivation and ecology; N2.61bn as stabilization fund; N8.77bn for the development of natural resources; and N6.28bn to the Federal Capital Territory (FCT) Abuja.

Federation Account Allocation Committee (FAAC) September 2018 Disbursement

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



BENEFICIARIES



FGN

Statutory		N274,888,936,079.28
Exchange Gain Difference		N75,116,638.35
VAT		N16,494,097,382.90
Total		N291,458,150,100.53



State

Statutory		N139,427,341,914.17
Exchange Gain Difference		N38,100,162.81
VAT		N54,980,324,609.66
Total		N194,445,766,686.64



LGCs

Statutory		N107,492,636,355.98
Exchange Gain Difference		N29,373,628.51
VAT		N38,486,227,226.76
Total		N146,008,237,211.26



**13%
Derivation
Fund**

Statutory		N53,033,483,371.20
Exchange Gain Difference		N19,493,167.46
VAT		-----
Total		N53,052,976,538.66



**Cost of
Collection
- NCS**

Statutory		N4,466,712,247.01
Exchange Gain Difference		-----
VAT		N776,981,128.91
Total		N5,243,693,375.92



**Transfer to
Excess
PPT**

Statutory		N40,000,000,000.00
Exchange Gain Difference		-----
VAT		-----
Total		N40,000,000,000.00

Federation Account Allocation Committee (FAAC) September 2018 Disbursement

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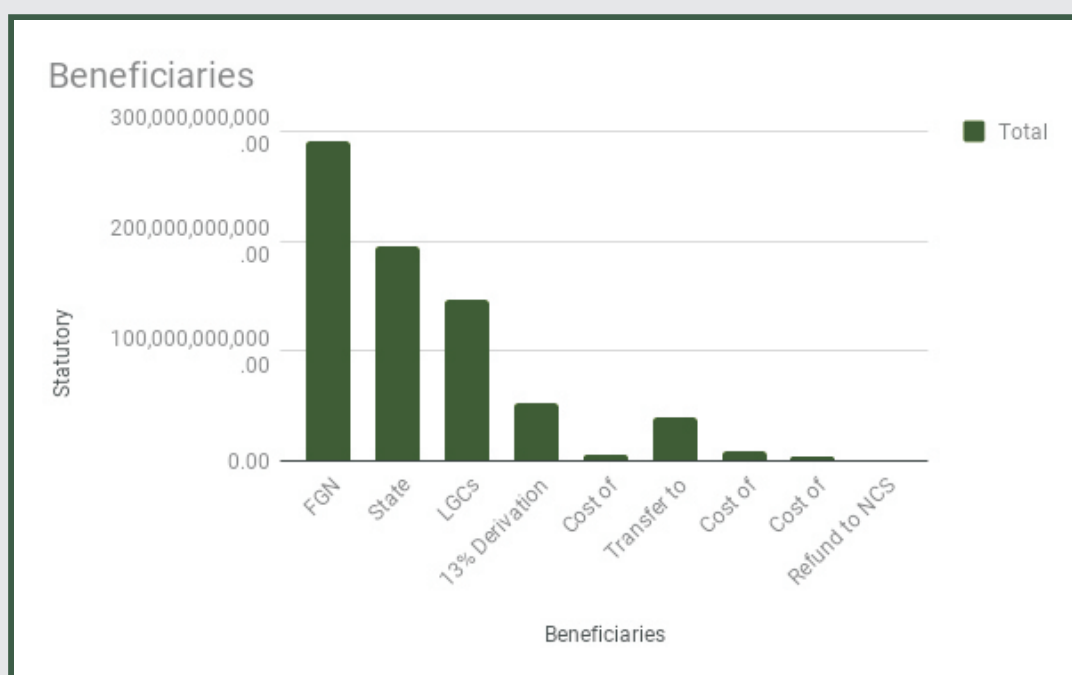


 Cost of Collections - FIRS	Statutory		N4,481,716,628.31
	Exchange Gain Difference		-----
	VAT		N3,804,712,588.56
	Total		N8,286,429,216.87

 Cost of Collection - DPR	Statutory		N3,340,908,914.02
	Exchange Gain Difference		-----
	VAT		-----
	Total		N3,340,908,914.02

 Refund to NCS	Statutory		N7,171,827.00
	Exchange Gain Difference		-----
	VAT		-----
	Total		7,171,827.00

TOTAL(ALL BENEFICIARIES)		
STATUTORY		N627,138,907,336.96
EXCHANGE GAIN DIFFERENCE		N162,083,597.14
VAT		N114,542,342,936.79
TOTAL		N741,843,333,870.89



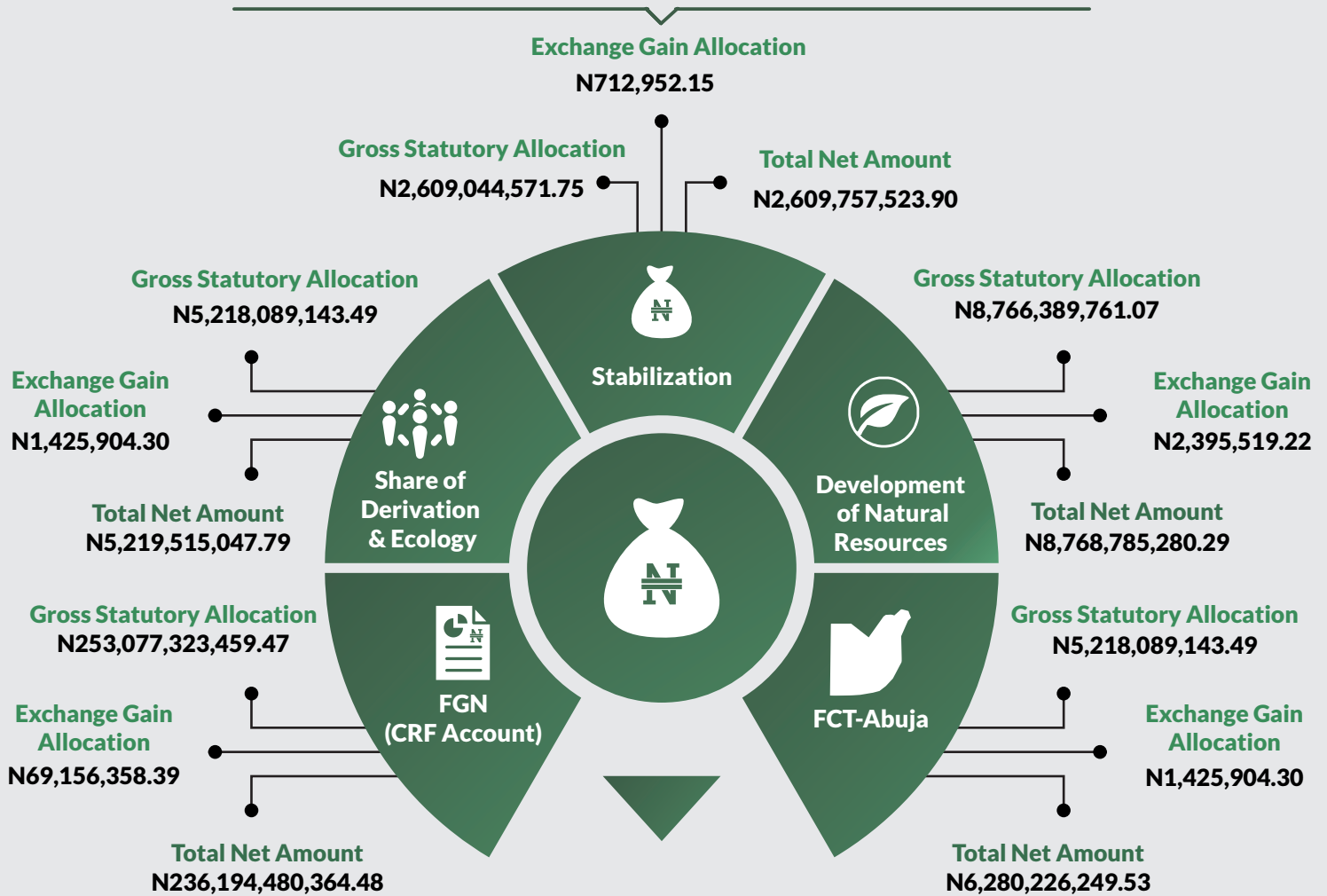
Federation Account Allocation Committee (FAAC) September 2018 Disbursement

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



FG

BENEFICIARIES



SUB-TOTAL	Gross Statutory Allocation	Exchange Gain Allocation	Total Net Amount
	N274,888,936,079.28	N75,116,638.36	N259,072,764,466.00

FCT Abuja

Gross Statutory Allocation	← N976,689,056.15
Deduction	← N 0.00
Value Added Tax	← N1,918,585,296.74

Exchange Gain Difference = N266,891.78

Total Allocation
N2,895,541,244.68



Total Allocation

ABAJI	▶		N418,888,917.67
ABUJA MUNICIPAL	▶		N654,717,324.80
BWARI	▶		N482,565,592.12
GWAGWALADA	▶		N453,476,451.54
KUJE	▶		N441,517,020.20
KWALI	▶		N444,375,938.35

Federation Account Allocation Committee (FAAC) September 2018 Disbursement

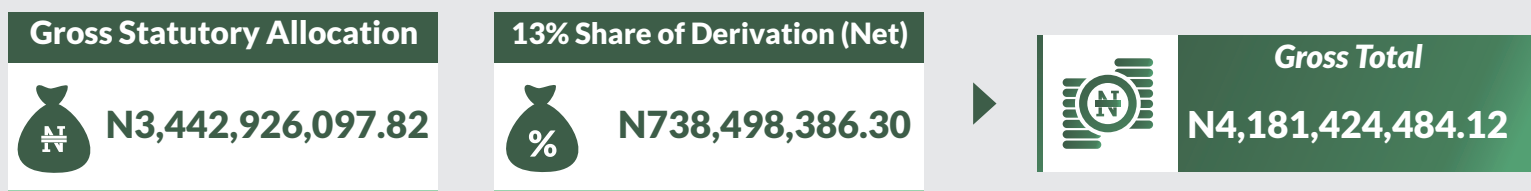
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2018 Shared in September, 2018



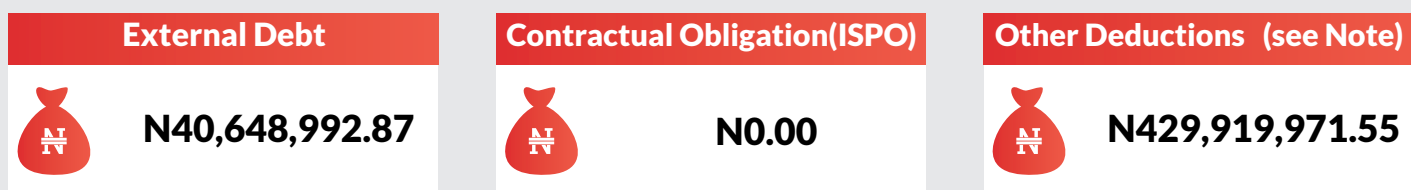
ABIA STATE

 **17**
No. of LGCs

BENEFICIARIES

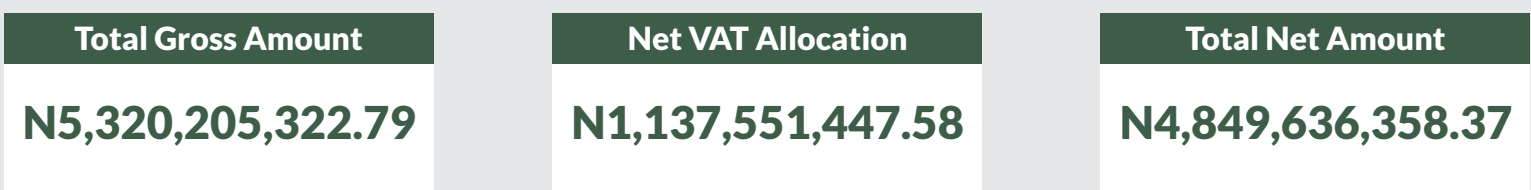


DEDUCTIONS

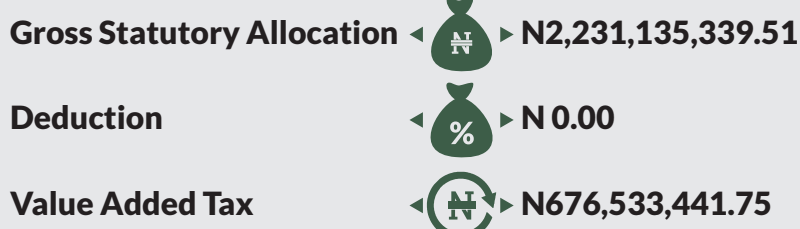


Distribution of Exchange Gain = N1,229,391.09

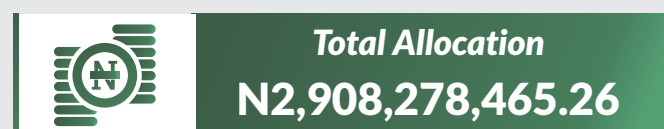
Deductions = N0.00



LGAs







Exchange Gain Difference = N609,684.00





Total Allocation

ABA NORTH	▶		N149,245,562.71
ABA SOUTH	▶		N251,758,654.87
AROCHUKWU	▶		N174,299,546.70
BENDE	▶		N178,641,948.12
IKWUANO	▶		N161,897,223.27
ISIALA NGWA NORTH	▶		N167,270,958.77
ISIALA NGWA SOUTH	▶		N161,884,117.04
ISUIKWUATO	▶		N157,097,703.38
NNEOCHI	▶		N170,769,690.86
OBIOMA NGWA	▶		N174,155,597.84
OHAFIA	▶		N191,870,008.91
OSISIOMA	▶		N184,352,397.30
UGWUNAGBO	▶		N139,912,675.14
UKWA EAST	▶		N132,050,864.45
UKWA WEST	▶		N138,676,660.35
UMUAHIA NORTH	▶		N 201,255,040.67
UMUAHIA SOUTH	▶		N173,139,814.89

Federation Account Allocation Committee (FAAC) September 2018 Disbursement

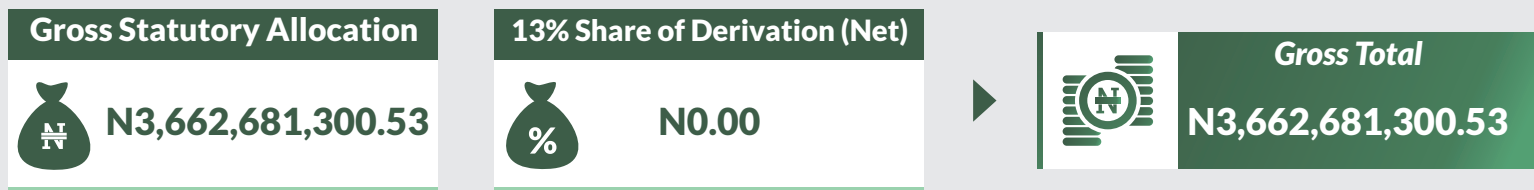
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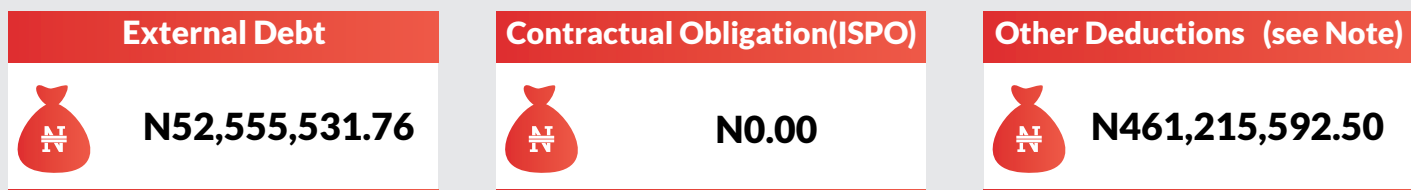
ADAMAWA STATE

 **21**
No. of LGCs

BENEFICIARIES

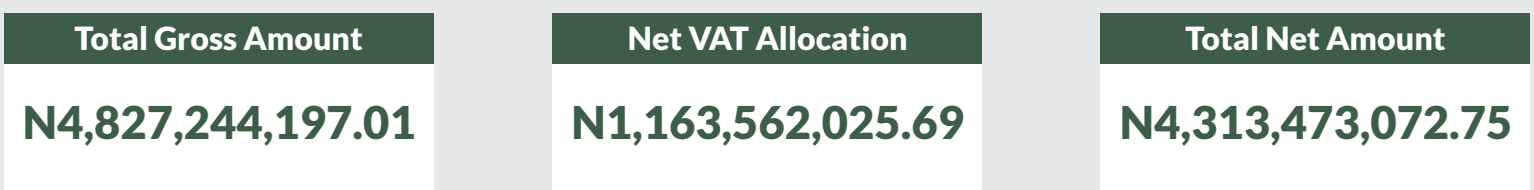


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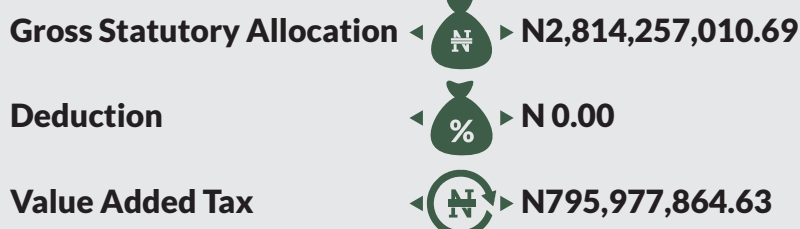


Distribution of Exchange Gain = N1,000,870.79

Deductions = N0.00



LGAs





















Exchange Gain Difference = N769,028.86





Total Allocation

DEMSA	▶		N179,456,311.46
FUFORE	▶		N 212,523,855.21
GANYE	▶		N183,720,574.25
GIREI	▶		N162,892,159.23
GOMBI	▶		N162,921,824.32
GUYUK	▶		N174,177,805.97
HONG	▶		N185,426,445.36
JADA	▶		N192,101,508.09
YOLA-NORTH	▶		N174,616,608.72
LAMURDE	▶		N174,616,608.72
MADAGALI	▶		N157,418,956.50
MAIHA	▶		N152,941,478.32
MAYO-BELWA	▶		N175,271,483.85
MICHIKA	▶		171,258,588.12
MUBI NORTH	▶		N164,824,192.95
MUBI SOUTH	▶		N154,321,357.25
NUMAN	▶		N145,300,135.18
SHELLENG	▶		N165,037,858.88



Total Allocation

SONG	▶		N201,566,705.65
TOUNGO	▶		N167,019,010.21
YOLA-SOUTH	▶		N174,533,889.89

Federation Account Allocation Committee (FAAC) September 2018 Disbursement

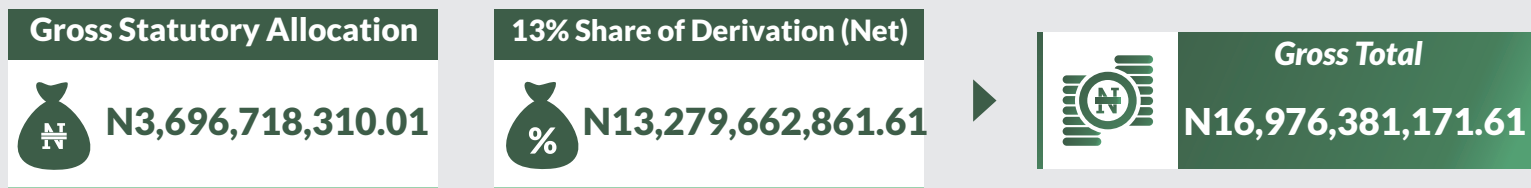
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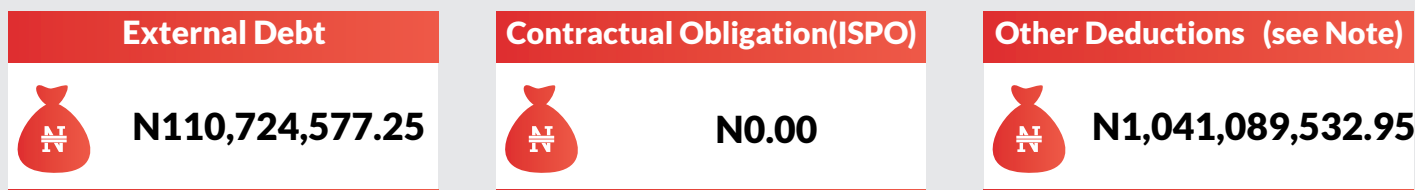
AKWA IBOM STATE

 **31**
No. of LGCs

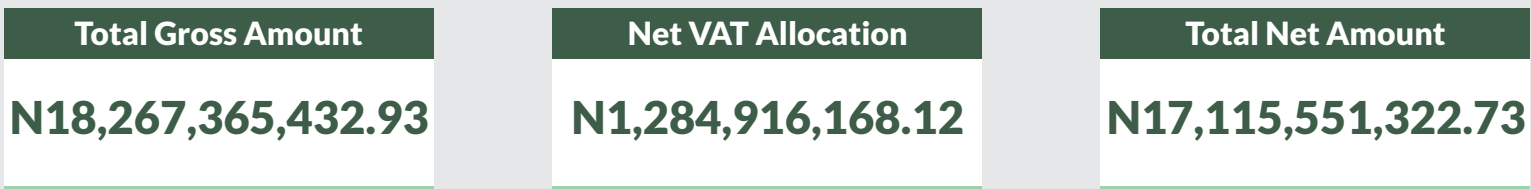
BENEFICIARIES



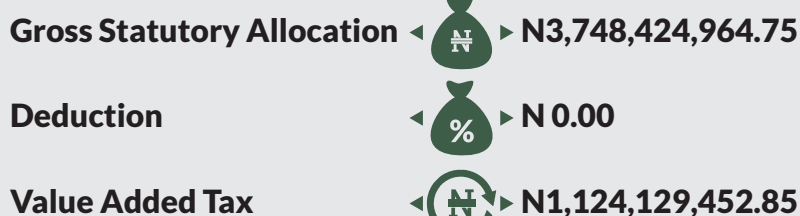
DEDUCTIONS



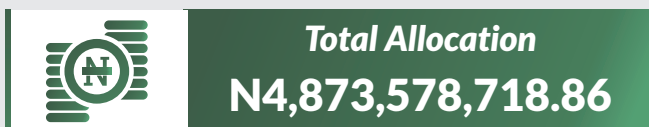
Distribution of Exchange Gain = N6,068,093.20
Deductions = N0.00



LGAs



Exchange Gain Difference = N1,024,301.26









Total Allocation

ABAK	▶		N165,036,576.36
EASTERN OBOLO	▶		N130,558,406.631
EKET	▶		N171,740,899.97
EKPE ATAI	▶		N132,928,971.74
ESSIEN UDIM	▶		N177,376,762.74
ETIM EKPO	▶		N152,763,704.31
ETINAN	▶		N173,896,110.43
IBENO	▶		N139,497,568.80
IBESIKPO ASUTAN	▶		N161,837,906.56
IBIONO IBOM	▶		N177,139,275.44
IKA	▶		N136,259,510.36
IKONO	▶		N160,211,911.66
IKOT ABASI	▶		N160,256,547.61
IKOT EKPENE	▶		N165,041,333.40
INI	▶		N150,413,431.26
ITU	▶		N155,159,858.90
MBO	▶		N145,350,342.84
MKPAT ENIN	▶		N178,348,564.12



Total Allocation

NSIT IBOM	▶		N149,800,586.57
NSIT UBIUM	▶		N157,418,685.46
OBAT AKARA	▶		N163,930,516.23
OKOBO	▶		N142,601,463.05
ONNA	▶		N148,976,038.83
ORON	▶		N148,756,809.77
ORUK ANAM	▶		N176,406,291.46
UDUNG UKO	▶		N131,781,659.42
UKANAFUN	▶		N160,919,410.56
UQUO	▶		N132,677,577.04
URUAN	▶		N168,081,493.89
URUE OFFONG/ORUK	▶		N141,331,590.60
UYO	▶		N217,078,912.86

Federation Account Allocation Committee (FAAC) September 2018 Disbursement

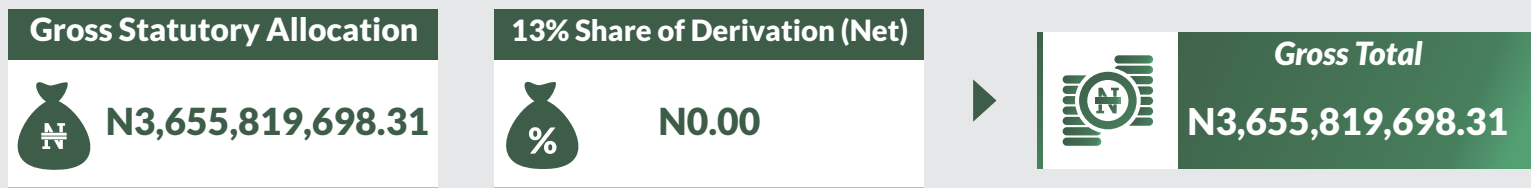
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2018 Shared in September, 2018



ANAMBRA STATE

 **21**
No. of LGCs

BENEFICIARIES

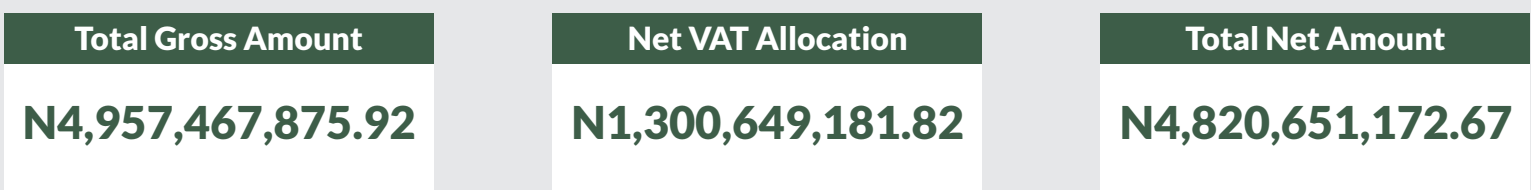


DEDUCTIONS

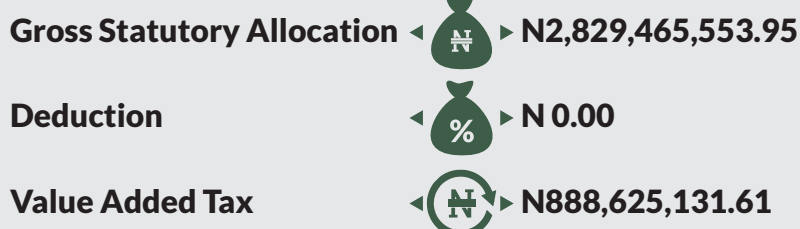


Distribution of Exchange Gain = N998,995.78

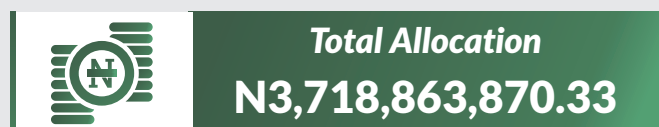
Deductions = N0.00



LGAs



Exchange Gain Difference = N773,184.78





Total Allocation

AGUATA	▶		N242,812,338.14
ANAMBRA EAST	▶		N161,116,832.62
ANAMBRA WEST	▶		N165,798,813.42
ANIOCHA	▶		N201,814,571.84
AWKA NORTH	▶		N150,933,212.61
AWKA SOUTH	▶		N174,743,465.15
AYAMELUM	▶		N162,458,080.41
DUNUKOFIA	▶		N144,265,702.33
EKWUSIGWO	▶		N161,590,232.20
IDEMILI NORTH	▶		N255,458,427.18
IDEMILI SOUTH	▶		N177,875,042.89
IHIALA	▶		N215,686,746.13
NJIKOKA	▶		N159,275,500.96
NNEWI NORTH	▶		N158,997,481.95
NNEWI SOUTH	▶		N189,322,343.79
OGBARU	▶		N181,939,701.06
ONISHA NORTH	▶		N151,590,373.45
ONISHA SOUTH	▶		N156,732,367.15



Total Allocation

ORUMBA NORTH	▶		N169,236,179.28
ORUMBA SOUTH	▶		N172,002,646.74
OYI	▶		N165,213,811.04

Federation Account Allocation Committee (FAAC) September 2018 Disbursement

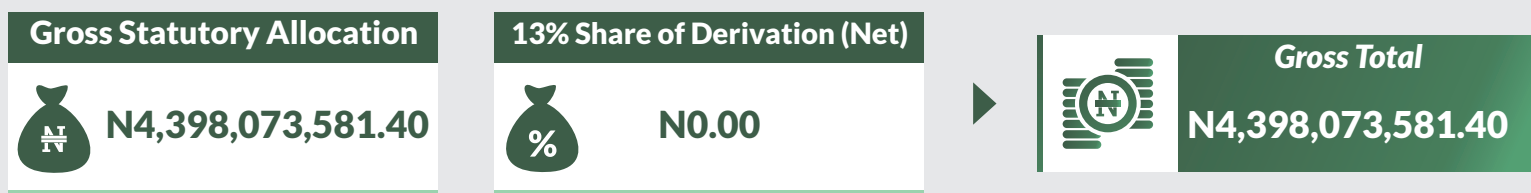
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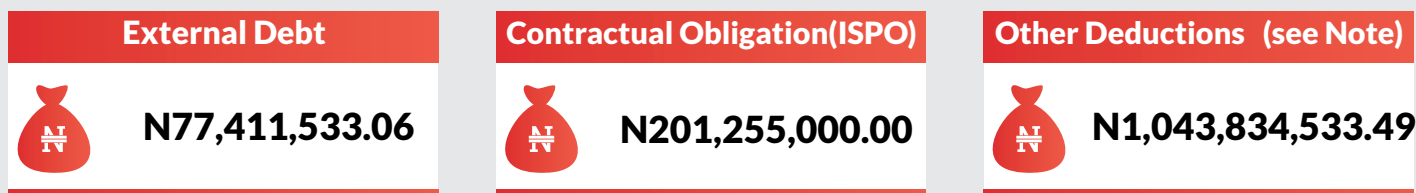
BAUCHI STATE

 **20**
No. of LGCs

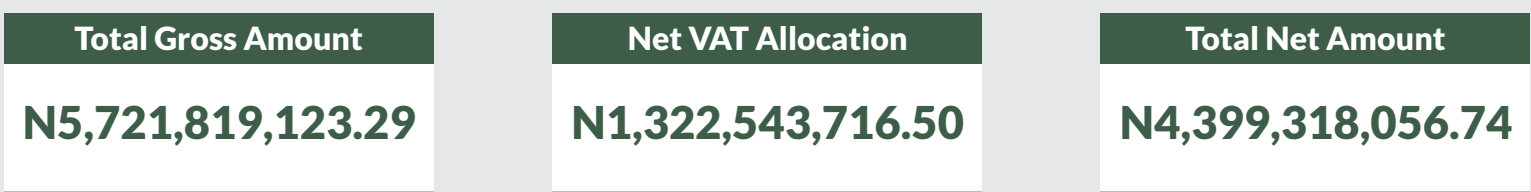
BENEFICIARIES



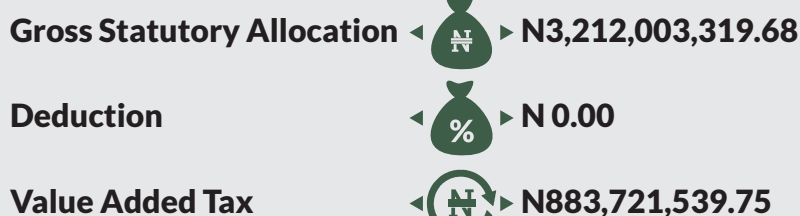
DEDUCTIONS



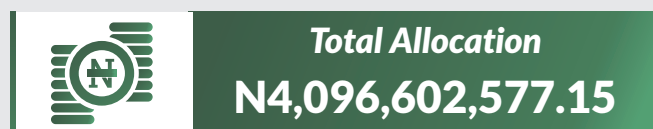
Distribution of Exchange Gain = N1,201,825.39
Deductions = N0.00



LGAs



Exchange Gain Difference = N877,717.73





Total Allocation

ALKALERI	▶		N263,742,946.23
BAUCHI	▶		N321,220,870.18
BOGORO	▶		N143,696,263.73
DAMBAN	▶		N169,514,731.72
DARAZO	▶		N213,278,034.20
DASS	▶		N143,359,054.45
GAMAWA	▶		N225,600,116.44
GANJUWA	▶		N224,313,126.69
GIADE	▶		N163,617,087.69
I/GADAU	▶		N187,896,237.58
JAMA'ARE	▶		N146,093,265.14
KATAGUM	▶		N221,868,348.76
KIRFI	▶		N179,016,411.93
MISAU	▶		N212,354,711.51
NINGI	▶		N269,170,842.41
SHIRA	▶		N203,415,350.52
TAFAWA BALEWA	▶		N199,645,617.44
TORO	▶		N273,981,258.15



Total Allocation

WARJI



N156,958,905.69

ZAKI



N177,859,396.70

Federation Account Allocation Committee (FAAC) September 2018 Disbursement


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




BAYELSA STATE

 **8**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,253,324,375.90**


13% Share of Derivation (Net)
 **N10,071,818,658.32**

Gross Total
 **N13,325,143,034.23**

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
N11,710,617,093.24



Gross VAT Allocation
N1,038,511,159.73

Distribution of Exchange Gain = N4,455,266.63

Deductions = N0.00


Total Gross Amount
N14,368,109,460.59


Net VAT Allocation
N1,038,511,159.73

Total Net Amount
N12,753,583,519.60


LGAs

Gross Statutory Allocation  N1,307,402,921.14

Deduction  N 0.00









Value Added Tax  N379,049,264.54

Exchange Gain Difference = N357,263.24

Total Allocation
 **N1,686,809,448.92**



Total Allocation

BRASS	▶		N 200,706,093.12
EKERMOR	▶		N230,767,708.32
KOLOKUMA/OPOKUMA	▶		N155,090,197.48
NEMBE	▶		N187,222,910.09
OGBIA	▶		N198,728,372.56
SAGBAMA	▶		N196,728,670.21
SOUTHERN IJAW	▶		N265,436,352.65
YENAGOA	▶		N252,129,144.51

Federation Account Allocation Committee (FAAC) September 2018 Disbursement

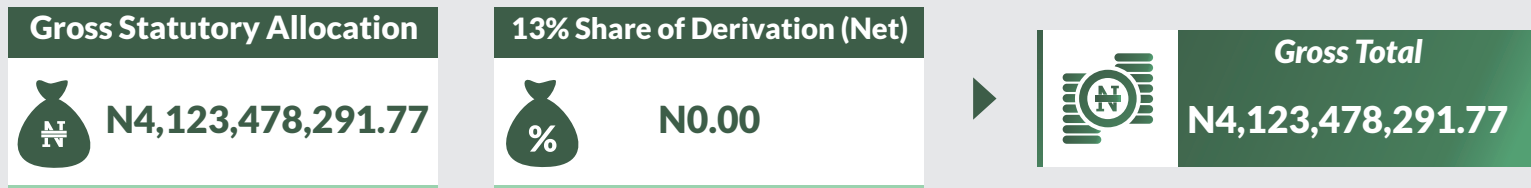
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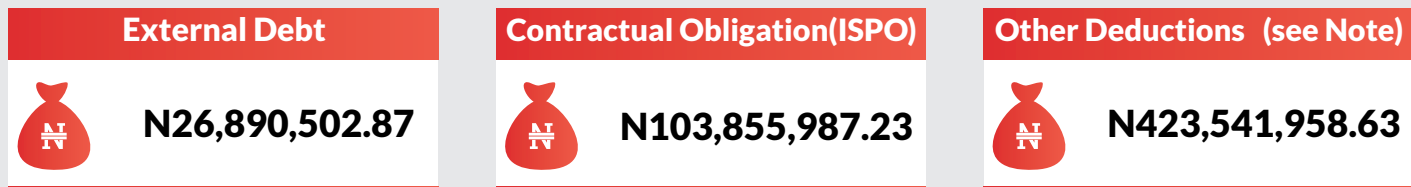
BENUE STATE

 **23**
No. of LGCs

BENEFICIARIES

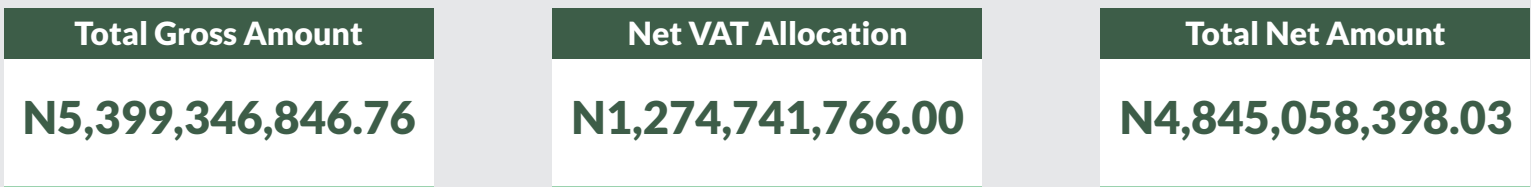


DEDUCTIONS

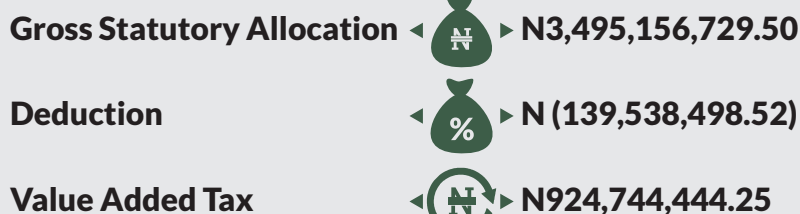


Distribution of Exchange Gain = N1,126,788.99

Deductions = N0.00



LGAs







Exchange Gain Difference = N955,092.73





Total Allocation

ADO	▶		N187,680,367.72
AGATU	▶		N164,345,549.63
APA	▶		N158,492,770.76
BURUKU	▶		N191,707,296.03
GBOKO	▶		N250,942,944.67
GUMA	▶		N 200,116,479.72
GWER EAST	▶		N189,313,076.49
GWER WEST	▶		N163,835,258.21
KATSINA ALA	▶		N 207,770,711.93
KONSHISHA	▶		N198,676,448.34
KWANDE	▶		N223,917,764.61
LOGO	▶		N174,558,329.20
MAKURDI	▶		N213,640,125.77
OBI	▶		N152,816,321.24
OGBADIBO	▶		N161,626,904.70
OHIMINI	▶		N145,306,502.12
OJU	▶		N185,395,785.01
OKPOKWU	▶		N176,342,286.79

*Total Allocation***OTUKPO****N207,794,036.97****TARKA****N141,449,204.83****UKUM****N195,352,790.31****USHONGO****N188,830,197.37****VANDEIKYA****N201,406,615.57**

Federation Account Allocation Committee (FAAC) September 2018 Disbursement

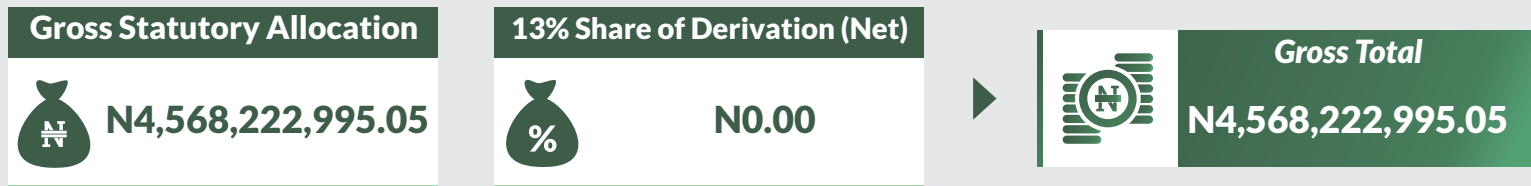
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2018 Shared in September, 2018



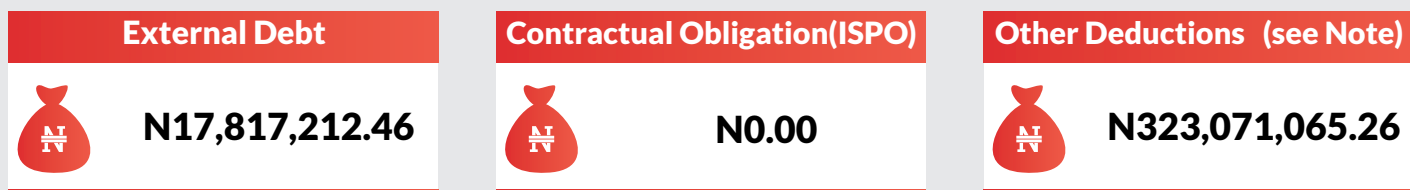
BORNO STATE

 **27**
No. of LGCs

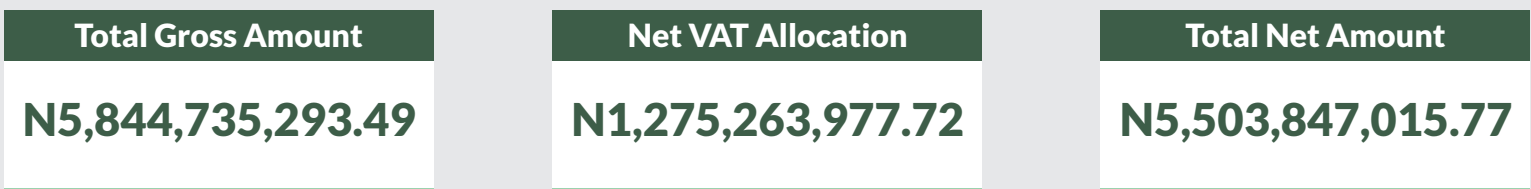
BENEFICIARIES



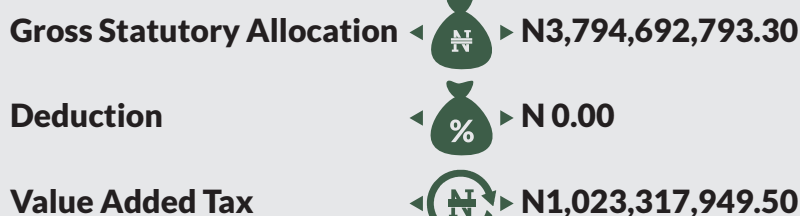
DEDUCTIONS



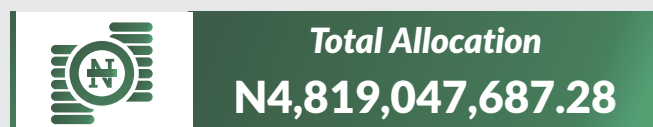
Distribution of Exchange Gain = N1,248,320.72
Deductions = N0.00



LGAs





















Exchange Gain Difference = N1,036,944.48





Total Allocation

ABADAN	▶		N170,719,798.91
ASKIRA UBA	▶		N169,313,069.58
BAMA	▶		N233,666,485.31
BAYO	▶		N138,977,229.40
BIU	▶		N188,176,556.39
CHIBOK	▶		N137,602,855.15
DAMBOA	▶		N 223,572,053.28
DIKWA	▶		N152,577,352.17
GUBIO	▶		N178,703,141.33
GUZAMALA	▶		N 153,191,112.11
GWOZA	▶		N221,025,617.74
HAWUL	▶		N157,674,905.79
JERE	▶		N184,013,464.16
KAGA	▶		N157,610,370.61
KALA BALGE	▶		N145,237,884.40
KONDUGA	▶		N206,646,551.67
KUKAWA	▶		N215,704,937.88
KWAYA KUSAR	▶		N126,578,827.23



Total Allocation

MAFA	▶		N164,030,782.98
MAGUMERI	▶		N190,950,143.14
MAIDUGURI METRO	▶		N292,734,687.07
MARTE	▶		N176,081,053.99
MOBBAR	▶		N165,389,707.331
MONGUNO	▶		N161,707,761.83
NGALA	▶		N180,094,342.35
NGANZAI	▶		N152,711,326.98
SHANI	▶		N148,950,742.03

Federation Account Allocation Committee (FAAC) September 2018 Disbursement

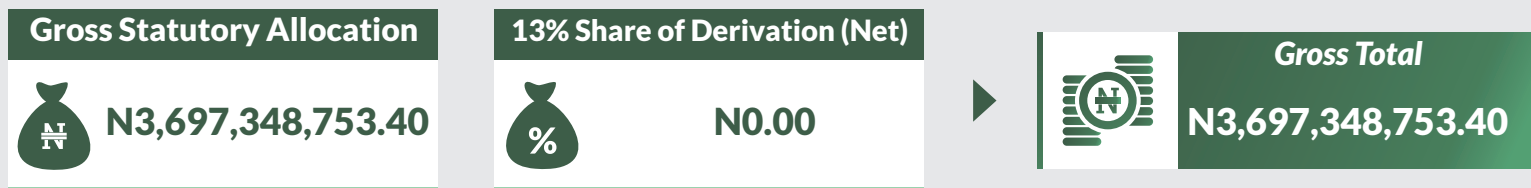
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2018 Shared in September, 2018



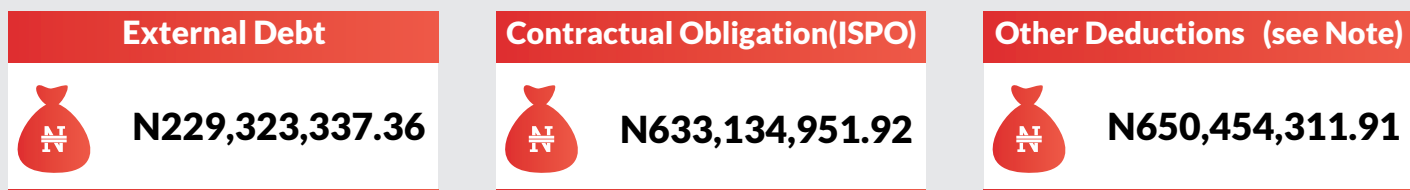
CROSS RIVER STATE

 **18**
No. of LGCs

BENEFICIARIES

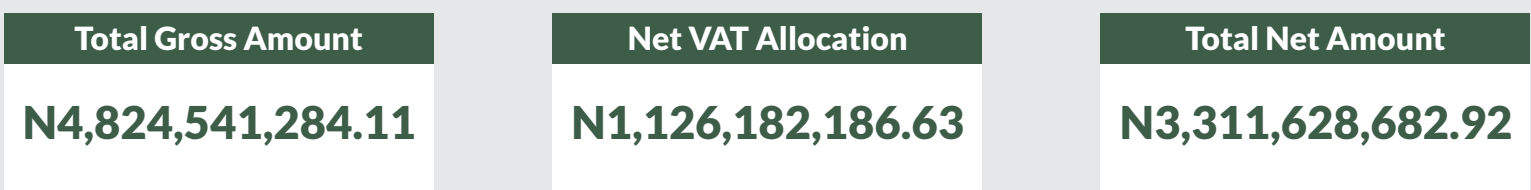


DEDUCTIONS

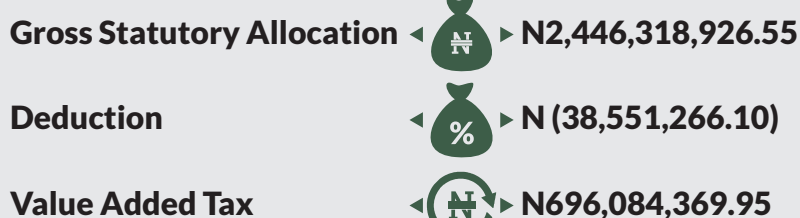


Distribution of Exchange Gain = N1,010,344.08

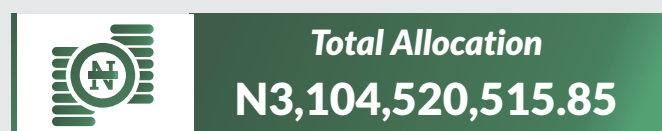
Deductions = N0.00



LGAs



Exchange Gain Difference = N668,485.45





Total Allocation

ABI	▶		N165,610,229.51
AKAMKPA	▶		N199,077,731.28
AKPABUYO	▶		N202,116,283.21
BAKASSI	▶		N127,671,379.92
BEKWARA	▶		N153,095,257.22
BIASE	▶		N176,207,433.57
BOKI	▶		N197,637,906.93
CALABAR MUNICIPAL	▶		N164,487,355.59
CALABAR SOUTH	▶		173,680,139.26
ETUNG	▶		N135,761,455.17
IKOM	▶		N180,328,489.80
OBANLIKU	▶		N156,031,166.64
OBUBRA	▶		N174,247,294.83
OBUDU	▶		N166,062,810.73
ODUKPANI	▶		N185,837,724.70
OGAJA	▶		N175,448,614.44
YAKURR	▶		N178,009,116.35
YALA	▶		N193,210,126.70

Federation Account Allocation Committee (FAAC) September 2018 Disbursement

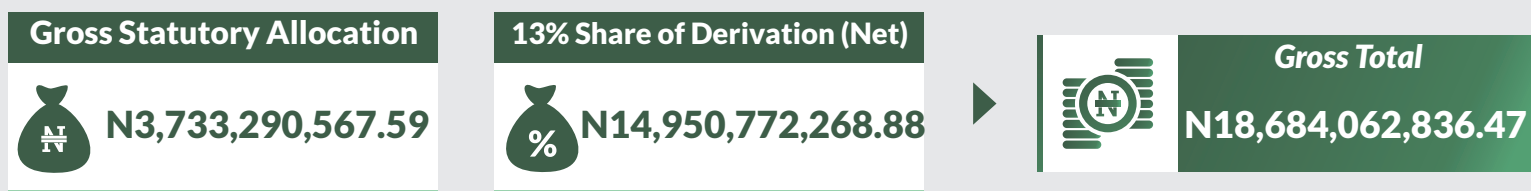
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2018 Shared in September, 2018



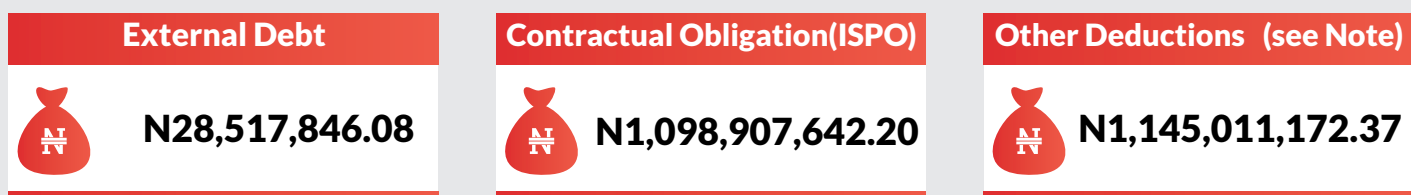
DELTA STATE

 **25**
No. of LGCs

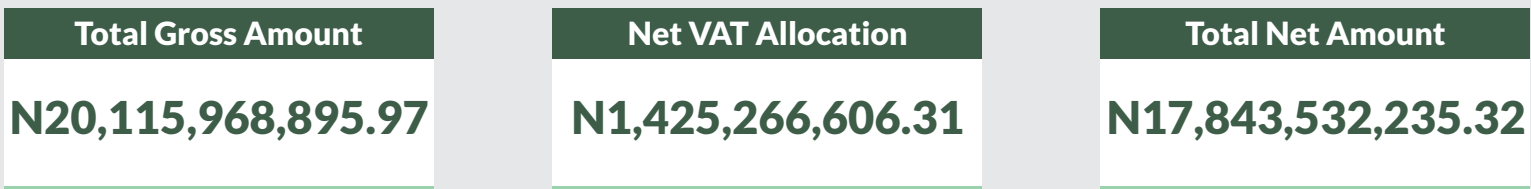
BENEFICIARIES



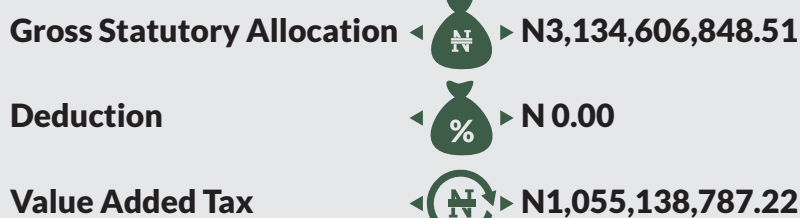
DEDUCTIONS



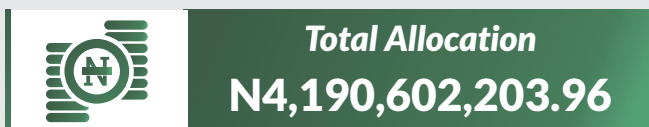
Distribution of Exchange Gain = N6,639,453.19
Deductions = N0.00



LGAs



Exchange Gain Difference = N856,568.23





Total Allocation

ANIOCHA NORTH



N144,290,946.55

ANIOCHA SOUTH



N156,874,729.27

BOMADI



N135,498,478.51

BURUTU



N 189,219,198.15

ETHIOPE EAST



N175,573,221.07

ETHIOPE WEST



N178,976,448.85

IKA NORTH EAST



185,366,710.78

IKA SOUTH



N175,210,079.10

ISOKO NORTH



N165,825,512.15

ISOKO SOUTH



N187,525,444.15

NDOKWA EAST



N154,886,236.65

NDOKWA WEST



N162,382,826.70

OKPE



N150,592,430.07

OSHIMILI NORTH



N147,084,542.27

OSHIMILI SOUTH



N159,180,903.66

PATANI



N131,847,603.51

SAPELE



N165,770,528.69

UDU



N169,734,533.64

*Total Allocation*

UGHELLI NORTH ▶

**N 223,929,013.58**

UGHELLI SOUTH ▶

**N 180,083,233.29**

UKWUANI ▶

**N144,715,476.39**

UVWIE ▶

**N169,145,159.77**

WARRI SOUTH ▶

**N208,637,599.41**

WARRI NORTH ▶

**N167,504,141.50**

WARRI SOUTH-WEST ▶

**N160,747,206.25**

Federation Account Allocation Committee (FAAC) September 2018 Disbursement

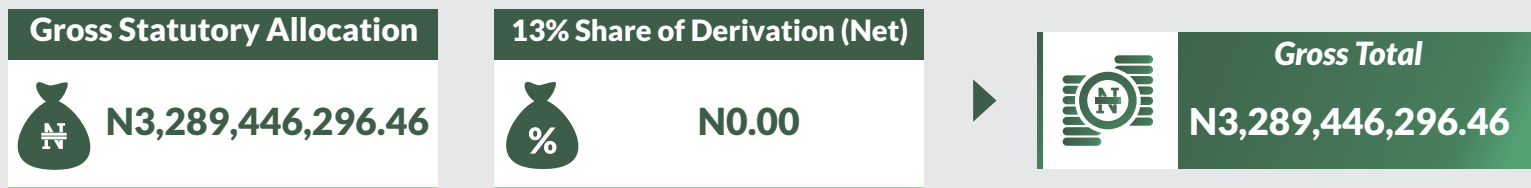
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2018 Shared in September, 2018



EBONYI STATE

 **13**
No. of LGCs

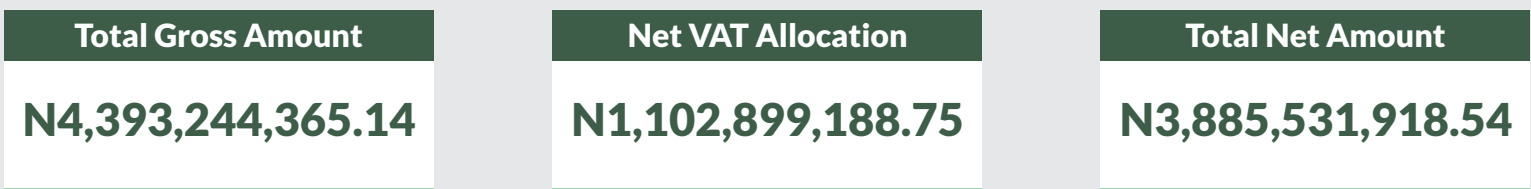
BENEFICIARIES



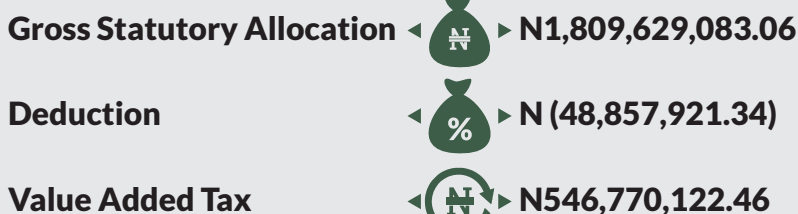
DEDUCTIONS



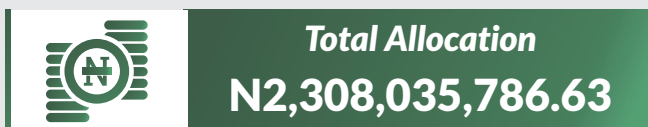
Distribution of Exchange Gain = N898,879.93
Deductions = N0.00



LGAs












Exchange Gain Difference = N494,502.45





Total Allocation

ABAKALIKI	▶		N 176,065,206.79
AFIKPO NORTH	▶		N168,071,638.91
AFIKPO SOUTH	▶		N169,222,341.13
EBONYI	▶		N162,071,691.76
EZZA NORTH	▶		N163,213,017.51
EZZA SOUTH	▶		N167,124,832.62
IKWO	▶		N195,773,853.16
ISHIELU	▶		N173,149,489.17
IVO	▶		N148,895,537.09
IZZI	▶		N214,599,067.52
OHAOZARA	▶		N160,168,416.19
OHAUKWU	▶		N187,097,629.16
ONICHA	▶		N204,248,612.21

Federation Account Allocation Committee (FAAC) September 2018 Disbursement

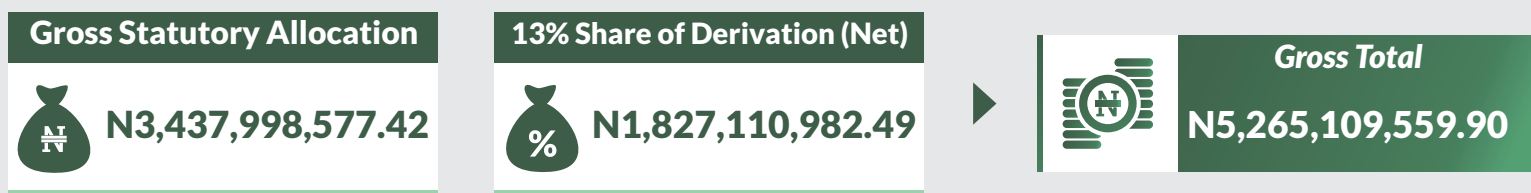
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2018 Shared in September, 2018



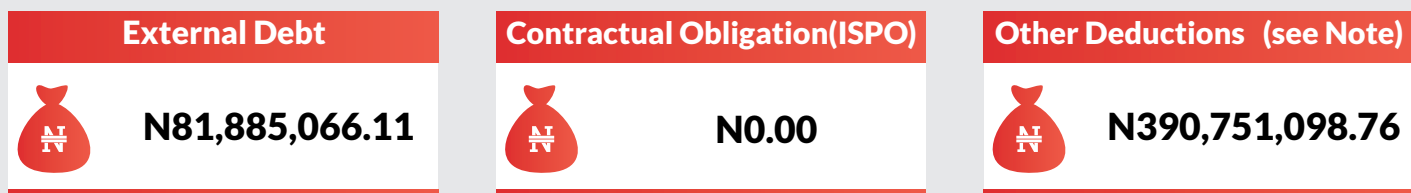
EDO STATE

18
No. of LGCs

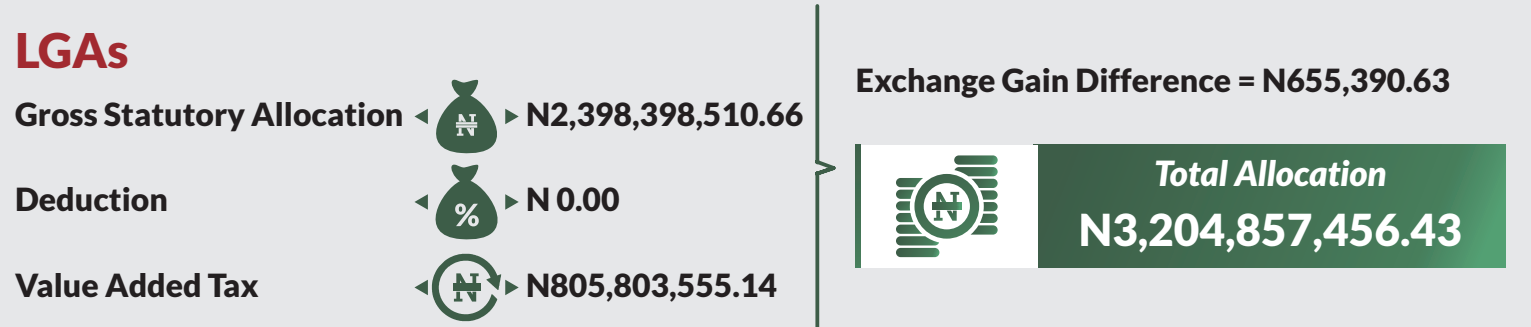
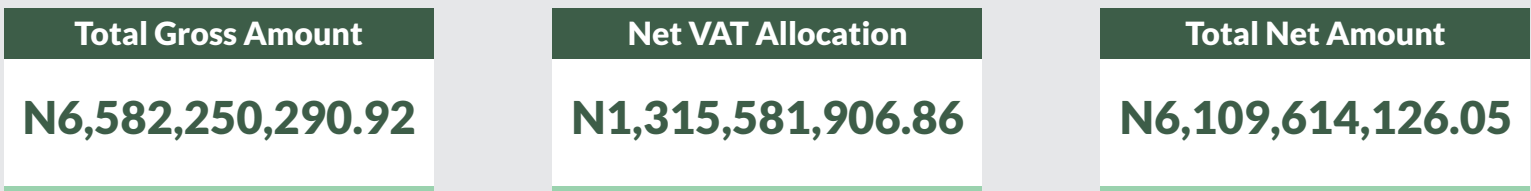
BENEFICIARIES



DEDUCTIONS



Distribution of Exchange Gain = N1,558,824.15
Deductions = N0.00





Total Allocation

AKOKO EDO



N218,184,366.74

EGOR



N 216,237,372.28

ESAN CENTRAL



N143,377,050.01

ESAN NORTH EAST



N147,625,725.94

ESAN SOUTH EAST



N172,882,405.01

ESAN WEST



N150,068,942.11

ETSAKO CENTRAL



N147,590,722.64

ETSAKO EAST



N169,404,740.36

ETSAKO WEST



N186,475,739.97

IGUEBEN



N137,747,758.87

IKPOBA OKHA



N235,624,364.38

OREDO



N241,021,111.73

ORHIONWON



N186,251,851.28

OVIA NORTH EAST



N177,331,363.02

OVIA SOUTH WEST



N188,112,811.48

OWAN EAST



N171,640,674.39

OWAN WEST



N143,756,985.48

UHUNMWODE



N171,523,470.72

Federation Account Allocation Committee (FAAC) September 2018 Disbursement

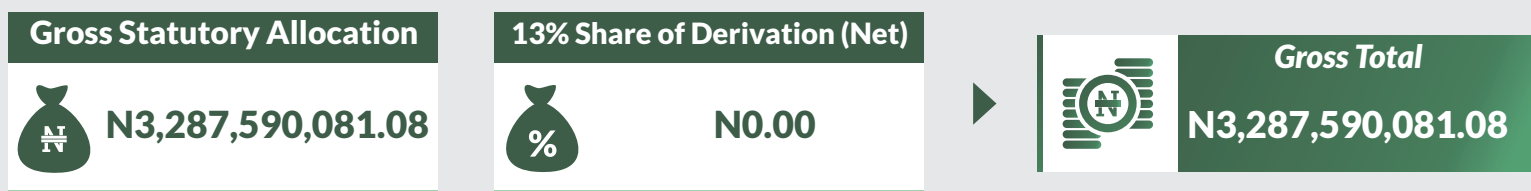
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2018 Shared in September, 2018



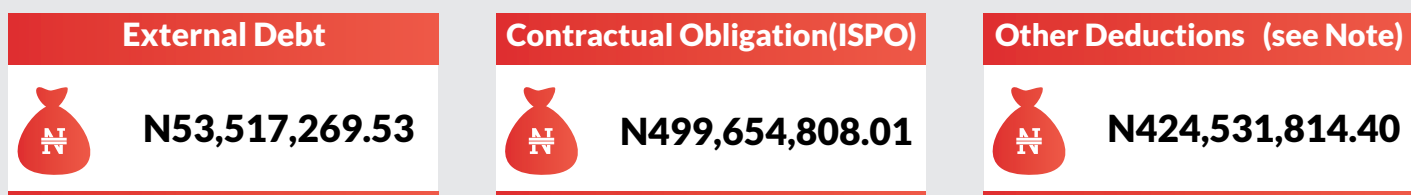
EKITI STATE

 **16**
No. of LGCs

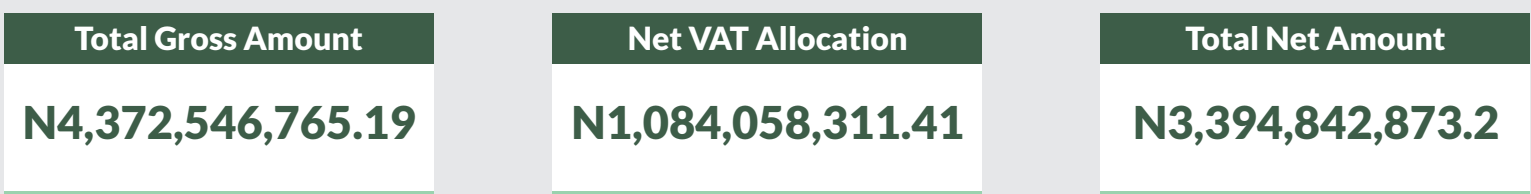
BENEFICIARIES



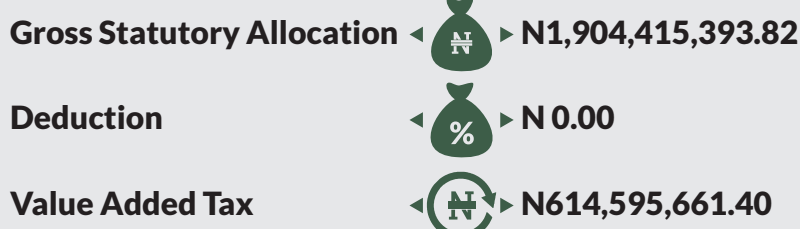
DEDUCTIONS



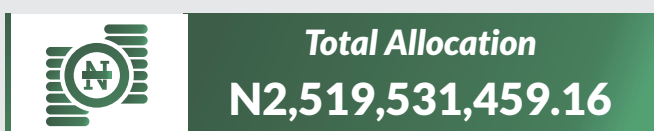
Distribution of Exchange Gain = N898,372.70
Deductions = N0.00



LGAs



Exchange Gain Difference = N520,403.93





Total Allocation

ADO EKITI	▶		N206,139,257.31
AIYEKIRE	▶		N155,955,511.74
EFON	▶		N145,432,512.15
EKITI EAST	▶		N153,291,107.11
EKITI SOUTH WEST	▶		N162,399,026.73
EKITI WEST	▶		N165,984,892.47
EMURE	▶		N136,886,701.41
IDO-OSI	▶		N166,160,100.15
IJERO	▶		N180,177,224.68
IKERE	▶		N156,853,153.35
IKOLE	▶		N167,089,899.72
ILEJEMEJI	▶		N118,887,914.05
IREPODUN/IFELODUN	▶		N149,799,008.14
ISE/ORUN	▶		N145,798,120.42
MOBA	▶		N156,496,703.20
OYE	▶		N152,180,326.51

Federation Account Allocation Committee (FAAC) September 2018 Disbursement

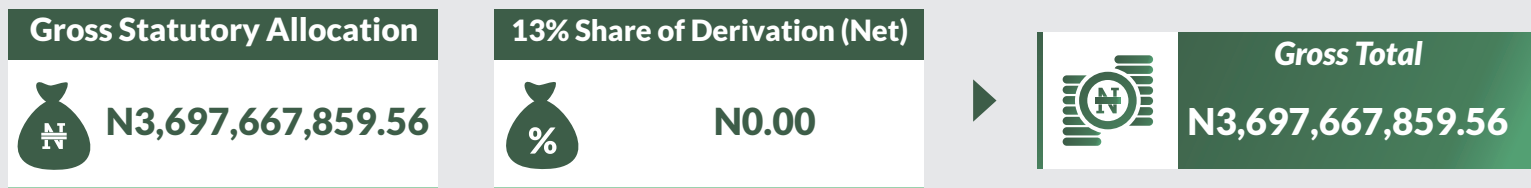
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2018 Shared in September, 2018



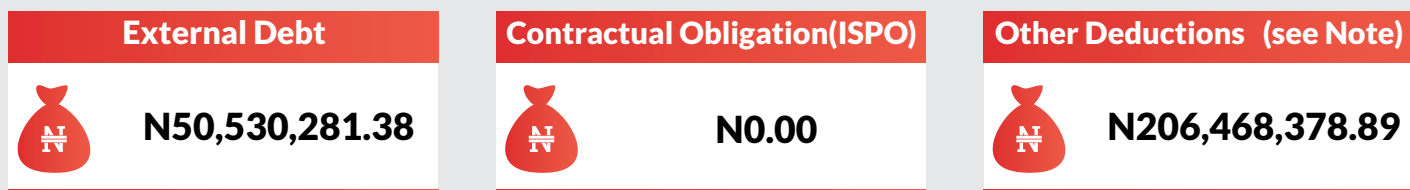
ENUGU STATE

 **17**
No. of LGCs

BENEFICIARIES

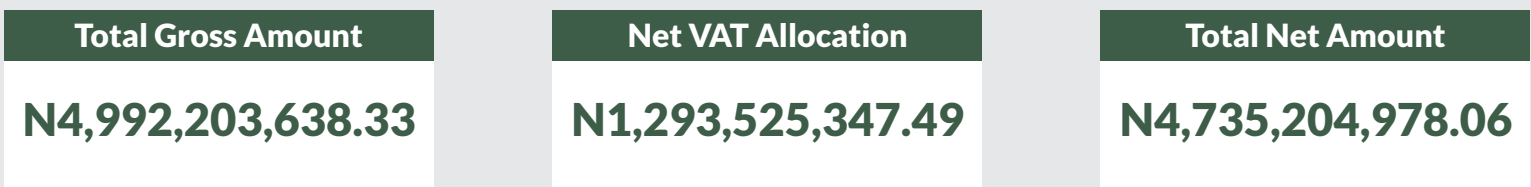


DEDUCTIONS

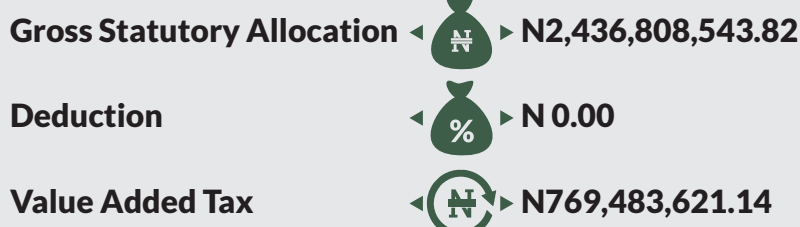


Distribution of Exchange Gain = N1,010,431.28

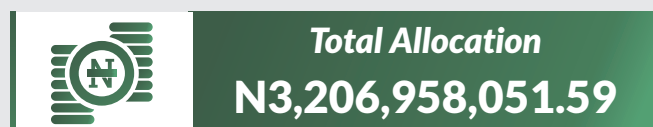
Deductions = N0.00



LGAs



Exchange Gain Difference = N665,886.63





Total Allocation

AGWU	▶		N189,845,955.45
ANINRI	▶		N161,856,410.23
ENUGU EAST	▶		N216,763,246.34
ENUGU NORTH	▶		N204,088,204.08
ENUGU SOUTH	▶		N195,169,150.22
EZEAGU	▶		N187,023,149.39
IGBO ETITI	▶		N 191,674,380.87
IGBO EZE NORTH	▶		N207,746,113.51
IGBO EZE SOUTH	▶		N 184,367,725.47
ISI UZO	▶		N175,202,142.48
NKANU EAST	▶		N181,497,329.80
NKANU WEST	▶		N177,262,811.43
NSUKKA	▶		N230,753,236.68
OJI RIVER	▶		N160,492,490.31
UDENU	▶		N177,655,615.83
UDI	▶		N200,320,743.00
UZO UWANI	▶		N165,239,346.52

Federation Account Allocation Committee (FAAC) September 2018 Disbursement

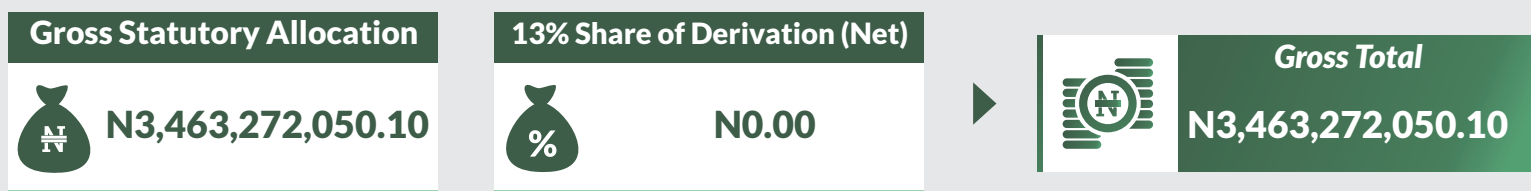
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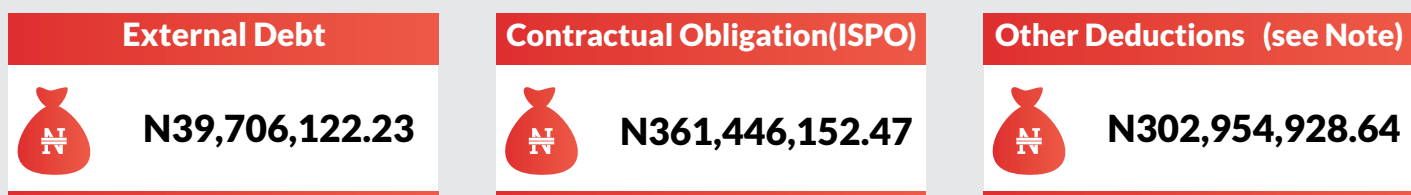
GOMBE STATE

 **11**
No. of LGCs

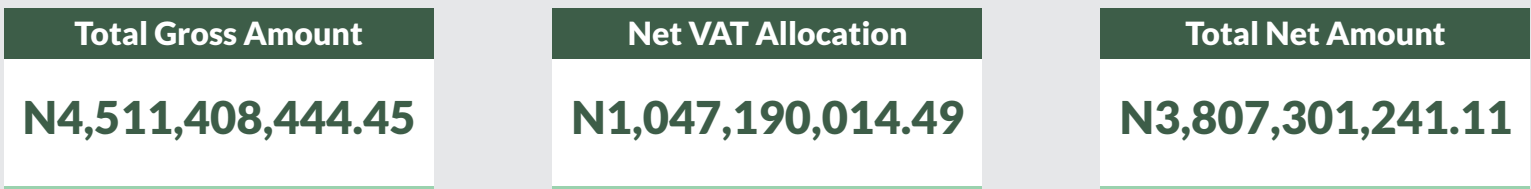
BENEFICIARIES



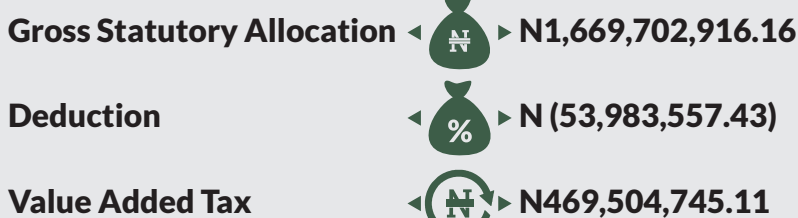
DEDUCTIONS



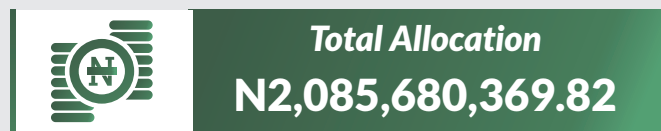
Distribution of Exchange Gain = N946,379.86
Deductions = N0.00



LGAs














Exchange Gain Difference = N456,265.98





Total Allocation

AKKO	▶		N248,249,184.53
BALANGA	▶		N183,089,359.72
BILLIRI	▶		N183,173,214.48
DUKKU	▶		N196,709,807.88
FUNAKAYE	▶		N194,729,096.91
GOMBE	▶		N211,148,487.11
KALTUNGO	▶		N164,928,220.21
KWAMI	▶		N178,307,625.68
NAFADA	▶		N 161,048,918.56
SHOMGOM	▶		N155,461,830.53
YAMALTU/DEBA	▶		N208,834,624.22

Federation Account Allocation Committee (FAAC) September 2018 Disbursement


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





IMO STATE

 **27**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,822,844,162.79**


13% Share of Derivation (Net)
 **N588,878,942.85**

Gross Total
 **N4,411,723,105.64**

DEDUCTIONS

External Debt
 **N52,664,688.55**

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

Other Deductions (see Note)
 **N820,323,934.64**

Net Statutory Allocation
N3,538,734,482.45



Gross VAT Allocation
N1,259,547,054.34

Distribution of Exchange Gain = N1,264,765.72

Deductions = N0.00


Total Gross Amount
N5,672,534,925.7

Net VAT Allocation
N1,259,547,054.34

Total Net Amount
N4,799,546,302.51


LGAs

Gross Statutory Allocation  **N3,265,865,512.26**

Deduction  **N 0.00**

Value Added Tax  **N1,010,988,939.24**

Exchange Gain Difference = N892,436.20

Total Allocation
 **N4,277,746,887.70**



Total Allocation

ABOH MBAISE ▶



N172,617,911.03

AHIAZU MBAISE ▶



N162,850,648.30

EHIME MBANO ▶



N149,525,513.77

EZINIHITE MBAISE ▶



N159,588,112.21

IDEATO NORTH ▶



N167,708,645.80

IDEATO SOUTH ▶



N168,262,836.14

IHITTE UBOMA ▶



N151,428,091.960

IKEDURU ▶



N160,655,610.54

ISIALA MBANO ▶



N180,106,558.30

ISU ▶



N161,218,832.92

MBAITOLI ▶



N195,783,009.76

NGOR/OKPALA ▶



N166,659,171.06

NJABA ▶



N153,064,172.99

NKWANGELE ▶



N148,587,470.43

NKWERRE ▶



N 132,314,035.70

OBOWO ▶



N 143,867,569.82

OGUTA ▶



N 164,831,235.35

OHAJI/EGBEMA ▶



N 178,604,908.86



Total Allocation

OKIGWE	▶		N157,348,450.62
ONUIMO	▶		N141,121,054.49
ORLU	▶		N155,443,130.53
ORSU	▶		N150,351,193.67
ORU	▶		N145,910,074.13
ORU WEST	▶		N150,214,897.87
OWERRI MUNICIPAL	▶		N152,070,822.93
OWERRI NORTH	▶		N163,459,327.29
OWERRI WEST	▶		N144,153,601.21

Federation Account Allocation Committee (FAAC) September 2018 Disbursement

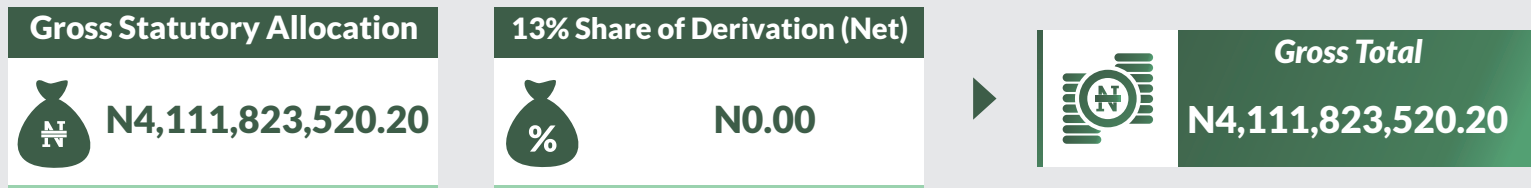
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2018 Shared in September, 2018



JIGAWA STATE

 **27**
No. of LGCs

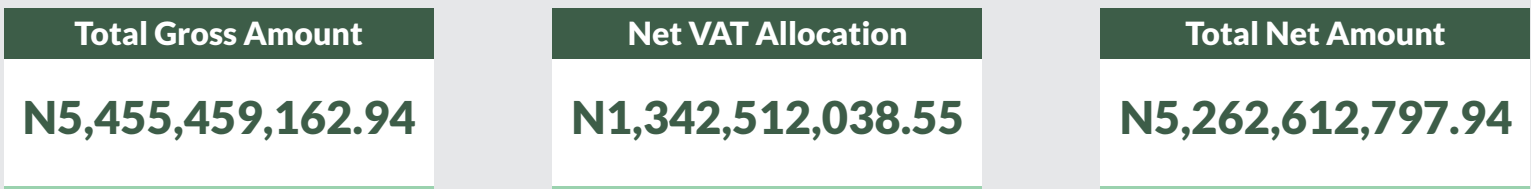
BENEFICIARIES



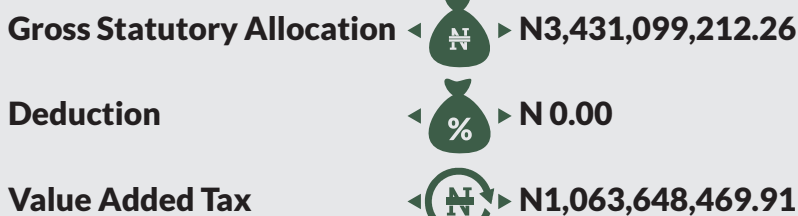
DEDUCTIONS



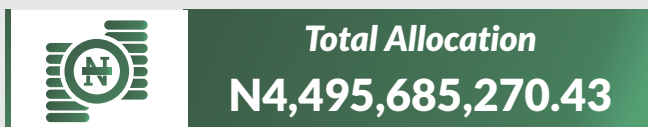
Distribution of Exchange Gain = N1,123,604.19
Deductions = N0.00



LGAs

















Exchange Gain Difference = N937,588.26














Total Allocation

AUYO	▶		N 152,434,831.91
BABURA	▶		N179,803,749.53
BIRNIN KUDU	▶		N 221,394,489.83
BIRNIWA	▶		N166,008,149.59
GAGARAWA	▶		N142,711,990.89
BUJI	▶		N142,019,977.87
DUTSE	▶		N197,845,149.69
GARKI	▶		N165,758,955.54
GUMEL	▶		N146,273,206.35
GURI	▶		N153,205,092.37
GWARAM	▶		N212,193,721.60
GWIWA	▶		N157,340,190.04
HADEJIA	▶		N136,932,039.37
JAHUN	▶		N 185,353,242.38
KAFIN HAUSA	▶		N206,322,144.43
KAUGAMA	▶		N152,355,858.94
KAZAURE	▶		N161,854,354.07
KIRI-KASAMMA	▶		N169,593,431.25



Total Allocation

KIYAWA	▶		N172,290,732.94
MAIGATARI	▶		N173,992,462.94
MALAM MADORI	▶		N164,073,381.60
MIGA	▶		N151,038,600.52
RINGIM	▶		N182,264,041.16
RONI	▶		N136,292,680.44
SULE TAKARKAR	▶		N 167,139,282.11
TAURA	▶		N155,427,073.63
YANKWASHI 131,772,701.57	▶		N 143,766,439.45

Federation Account Allocation Committee (FAAC) September 2018 Disbursement

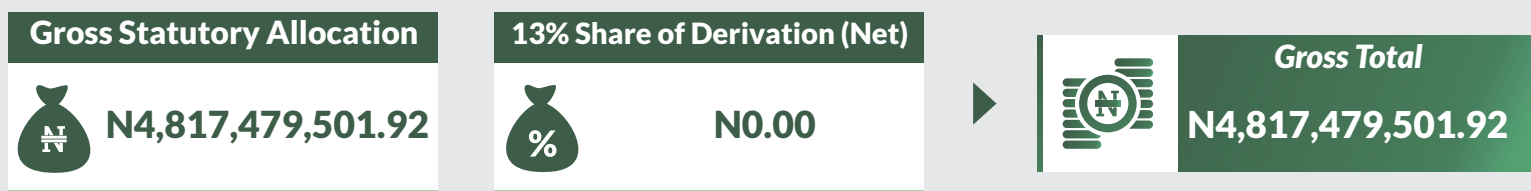
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2018 Shared in September, 2018



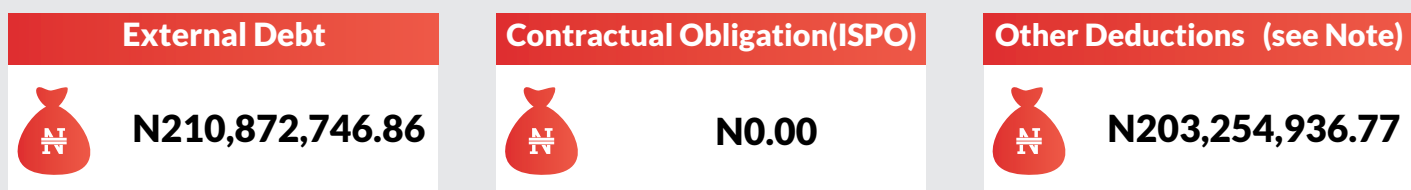
KADUNA STATE

23
No. of LGCs

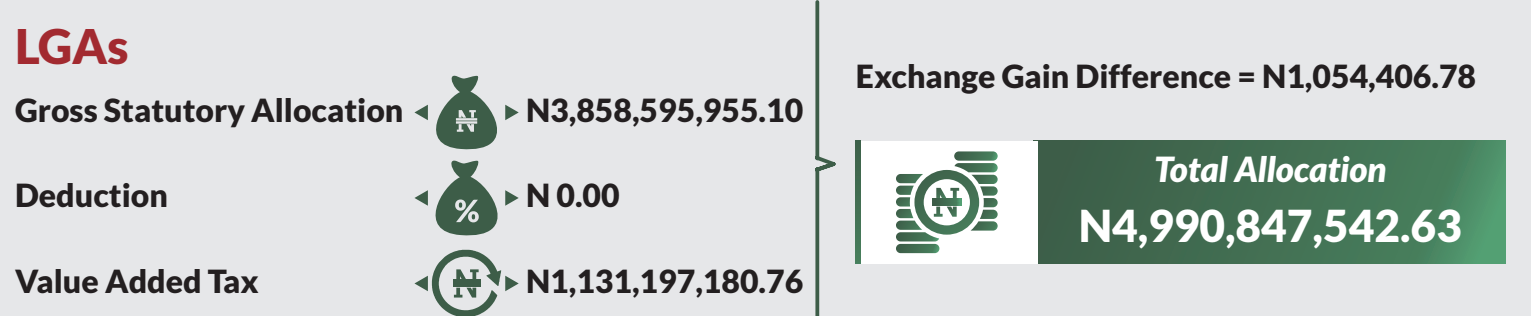
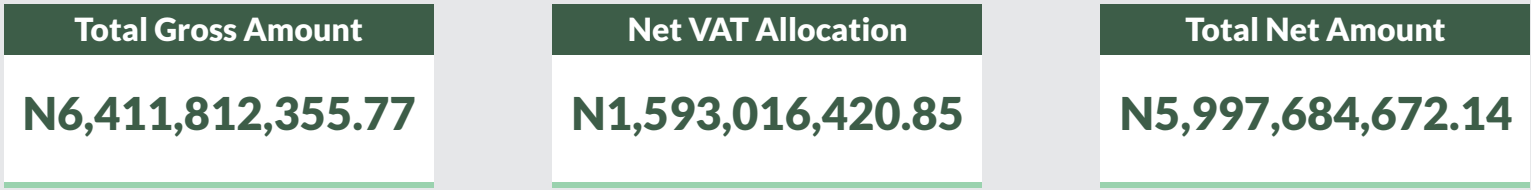
BENEFICIARIES



DEDUCTIONS




Distribution of Exchange Gain = N1,316,433.00
Deductions = N0.00





Total Allocation

BIRNIN GWARI	▶		N253,741,772.67
CHIKUN	▶		N266,758,643.80
GIWA	▶		N223,980,906.95
GWAGWADA	▶		N169,723,589.37
IGABI	▶		N281,810,854.78
IKARA	▶		N190,063,296.91
JABA	▶		N168,113,148.76
JEMAA	▶		N220,797,204.54
KACHIA	▶		N235,521,492.88
KADUNA NORTH	▶		N234,483,783.04
KADUNA SOUTH	▶		N250,183,205.70
KAGARKO	▶		N211,118,101.23
KAURA	▶		N187,711,951.29
KAURU	▶		N187,586,789.67
KUBAU	▶		N219,859,296.70
KUDAN	▶		N170,103,603.15
LERE	▶		N237,314,674.41
MAKARFI	▶		N162,291,064.46



Total Allocation

SABON GARI



N213,124,381.38

SANGA



N175,598,803.17

SOBA



N224,782,234.29

ZANGON KATAF



N247,259,490.92

ZARIA



N258,919,252.56

Federation Account Allocation Committee (FAAC) September 2018 Disbursement


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




KANO STATE

 **44**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N5,832,095,266.48**


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

Gross Total
 **N5,832,095,266.48**

DEDUCTIONS

External Debt
 **N60,596,047.79**

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

Other Deductions (see Note)
 **N420,633,586.39**

Net Statutory Allocation
N5,350,865,632.30



Gross VAT Allocation
N2,024,830,171.90

Distribution of Exchange Gain = N1,593,688.70

Deductions = N0.00


Total Gross Amount
N7,858,519,127.08

Net VAT Allocation
N2,024,830,171.90

Total Net Amount
N7,377,289,492.90


LGAs

Gross Statutory Allocation  **N6,143,215,464.30**

Deduction  **N 0.00**

Value Added Tax  **N1,947,232,881.87**

Exchange Gain Difference = N1,678,705.96

Total Allocation
 **N8,092,047,052.12**



Total Allocation

AJINGI



N167,974,695.19

ALBASU



N172,375,881.47

BAGWAI



N158,655,519.11

BEBEJI



N170,862,275.50

BICHI



N205,412,558.85

BUNKURE



N164,959,823.12

DALA



N261,679,175.26

DANBATTA



N180,403,092.08

DAWAKIN KUDU



N192,078,637.85

DAWAKIN TOFA



N194,961,728.72

DOGUWA



N176,172,216.90

FAGGE



N177,318,354.10

GABASAWA



N184,349,358.01

GARKO



N165,195,024.80

GARUN MALLAM



N160,747,226.52

GAYA



N177,773,006.08

GEZAWA



N203,552,418.10

GWALE



N241,223,816.31



Total Allocation

GWARZO



N168,822,689.75

KABO



N161,708,589.44

KANO MUNICIPAL



N235,088,629.18

KARAYE



N156,976,272.22

KIBIYA



N157,683,119.19

KIRU



N202,984,184.99

KUMBOTSO



N208,921,882.58

KUNCHI



N156,859,112.59

KURA



N157,127,838.40

MADOBI



N156,577,066.31

MAKODA



N185,621,167.84

MINJIBIR



N186,011,383.52

NASSARAWA



N320,897,894.36

RANO



N161,384,232.12

RIMIN GADO



N156,763,648.65

ROGO



N190,835,399.34

SHANONO



N158,219,438.85

SUMAILA



N199,415,454.21

*Total Allocation*

TAKAI ▶

**N176,716,740.48**

TARAUNI ▶

**N183,566,622.35**

TOFA ▶

**N143,872,796.75**

TSANYAWA ▶

**N160,008,975.70**

TUDUN WADA ▶

**N194,161,253.21**

UNGOGO ▶

**N230,639,337.86**

WARAWA ▶

**N150,502,943.68**

WUDIL ▶

**N175,065,570.59**

Federation Account Allocation Committee (FAAC)

September 2018 Disbursement

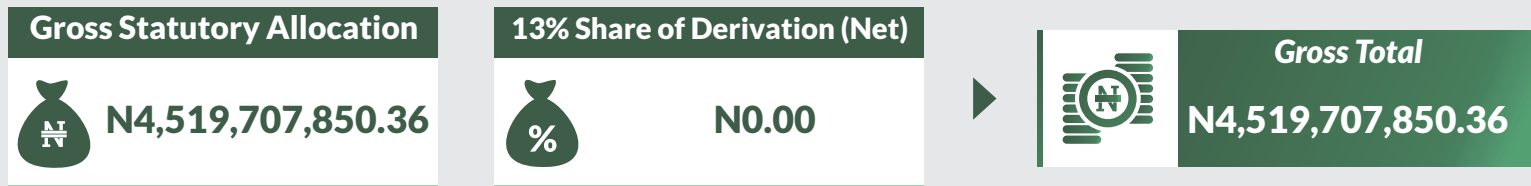
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of August, 2018 Shared in September, 2018



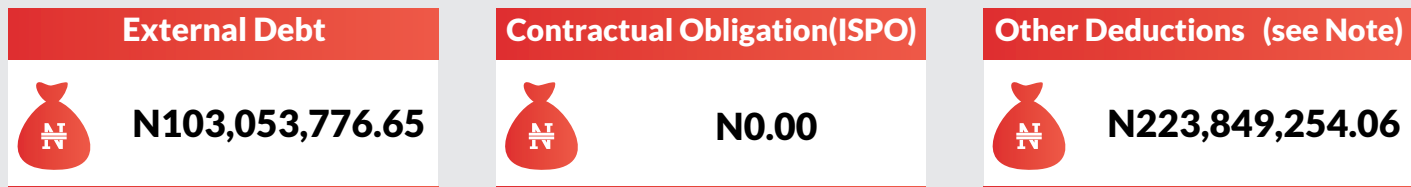
KATSINA STATE

 **34**
No. of LGCs

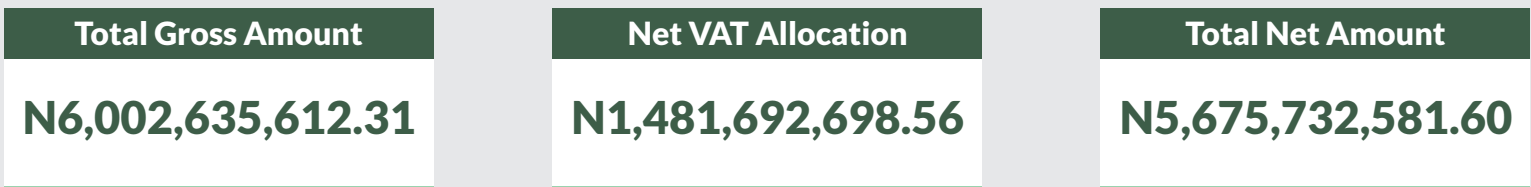
BENEFICIARIES



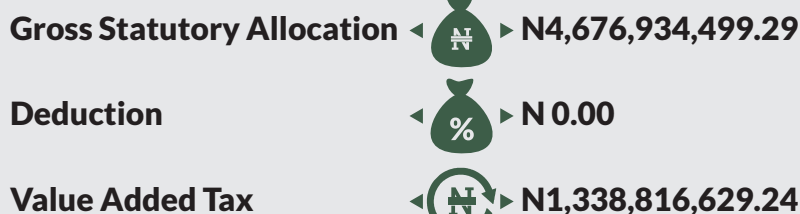
DEDUCTIONS



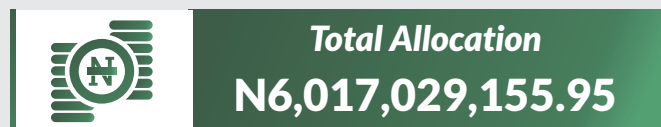
Distribution of Exchange Gain = N1,235,063.39
Deductions = N0.00



LGAs



Exchange Gain Difference = N1,278,027.42





Total Allocation

BAKORI	▶		N172,920,537.72
BATAGARAWA	▶		N179,942,355.55
BATSARI	▶		N194,208,737.89
BAURE	▶		N183,792,911.09
BINDAWA	▶		N170,864,391.72
CHARANCHI	▶		N161,056,190.82
DAN-MUSA	▶		N159,490,000.50
DANDUME	▶		N170,956,026.84
DANJA	▶		N161,013,115.17
DAURA	▶		N194,545,921.05
DUTSI	▶		N159,927,955.95
DUTSINMA	▶		N177,824,448.51
FASKARI	▶		N192,433,174.59
FUNTUA	▶		N194,516,556.33
INGAWA	▶		N170,826,349.82
JIBIA	▶		N187,470,624.97
KAFUR	▶		N194,986,918.14
KAITA	▶		N186,928,469.08



Total Allocation

KANKARA	▶		N206,131,732.43
KANKIA	▶		N165,654,928.79
KATSINA	▶		N227,661,602.17
KURFI	▶		N158,912,574.62
KUSADA	▶		N150,555,134.69
MAIADUA	▶		N184,299,466.74
MALUMFASHI	▶		N182,098,627.18
MANI	▶		N174,320,834.44
MASHI	▶		N176,827,448.94
MATAZU	▶		N150,421,025.15
MUSAWA	▶		N177,792,000.76
RIMI	▶		N162,764,241.25
SABUWA	▶		N165,806,981.98
SAFANA	▶		N179,177,354.94
SANDAMU	▶		N171,069,014.51
ZANGO	▶		N169,831,501.64

Federation Account Allocation Committee (FAAC) September 2018 Disbursement

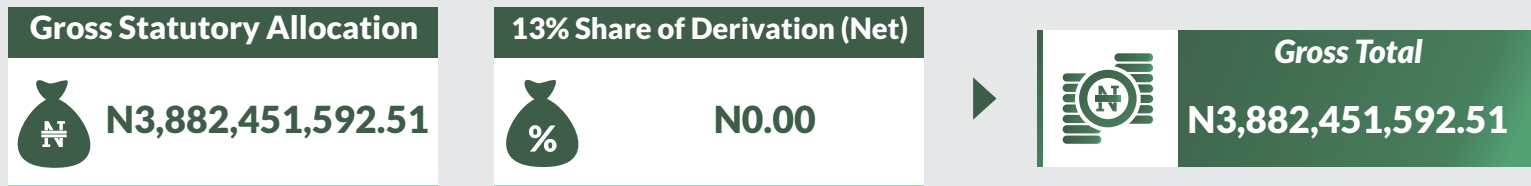
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2018 Shared in September, 2018



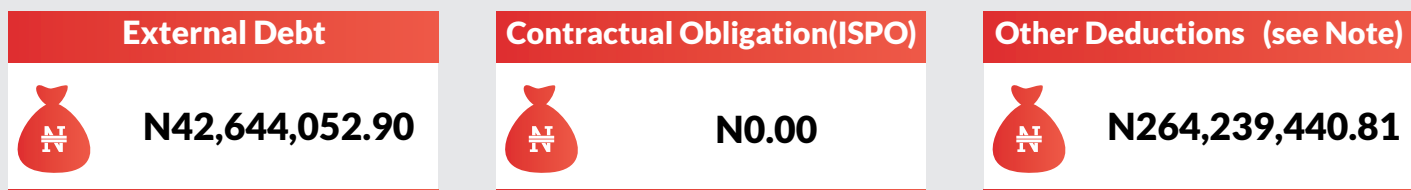
KEBBI STATE

 **21**
No. of LGCs

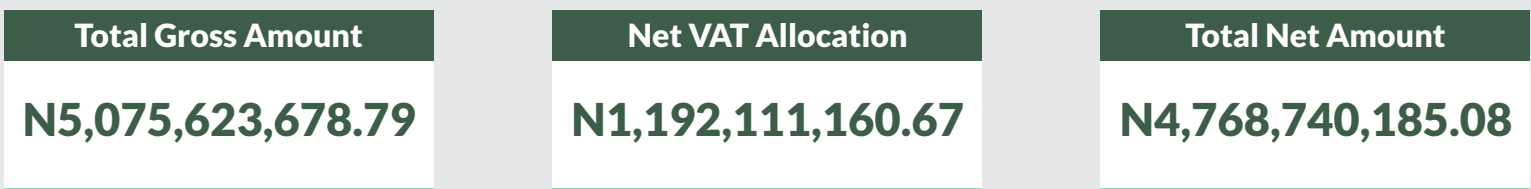
BENEFICIARIES



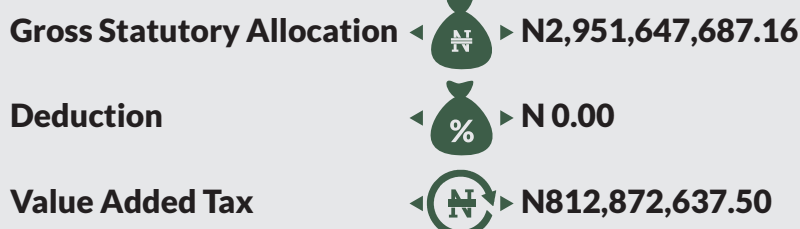
DEDUCTIONS



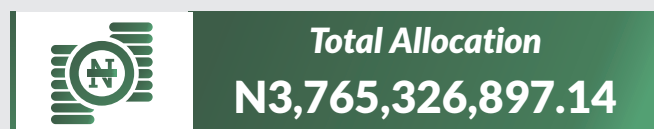
Distribution of Exchange Gain = N1,060,925.61
Deductions = N0.00



LGAs









Exchange Gain Difference = N806,572.48





Total Allocation

ALIERU	▶		N136,911,335.33
AREWA	▶		N213,520,991.71
ARGUNGU	▶		N187,284,157.23
AUGIE	▶		N155,525,881.74
BAGUDO	▶		N205,239,460.74
BIRNIN -KEBBI	▶		N243,432,700.47
BUNZA	▶		N169,061,648.18
DANDI KAMBA	▶		N179,239,972.58
DANKO /WASAGU	▶		N223,466,634.82
FAKAI	▶		N158,259,772.77
GWANDU	▶		N167,597,706.86
JEGA	▶		N184,420,479.36
KALGO	▶		N151,609,926.40
KOKO/BESSE	▶		N174,816,158.98
MAIYAMA	▶		N197,906,128.51
NGASKI	▶		N162,408,414.11
SAKABA	▶		N157,702,691.64
SHANGA	▶		N165,464,038.72

*Total Allocation***SURU****N194,438,597.52****YAURI****N154,138,357.87****ZURU****N182,881,841.59**

Federation Account Allocation Committee (FAAC) September 2018 Disbursement

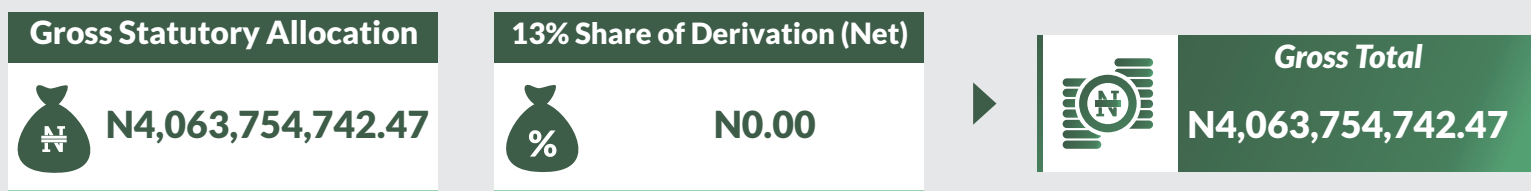
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2018 Shared in September, 2018



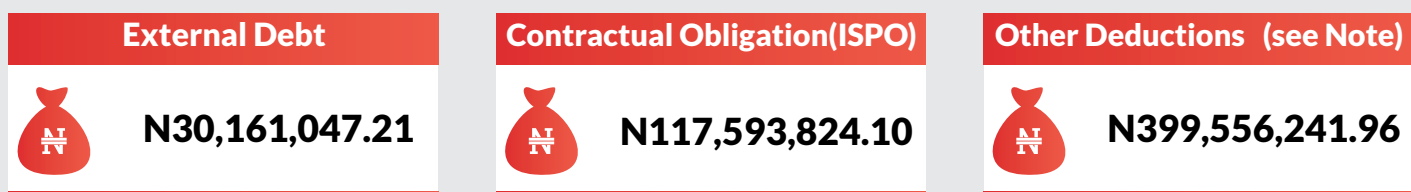
KOGI STATE

 **21**
No. of LGCs

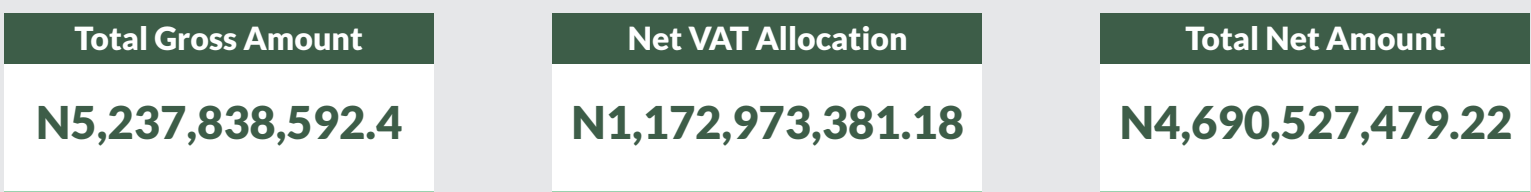
BENEFICIARIES



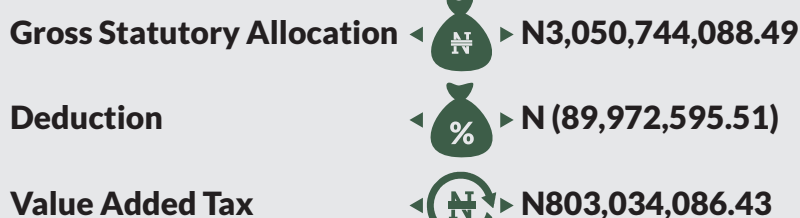
DEDUCTIONS



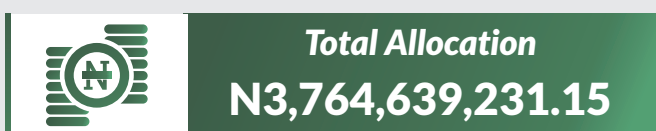
Distribution of Exchange Gain = N1,110,468.83
Deductions = N0.00



LGAs



Exchange Gain Difference = N833,651.74





Total Allocation

ADAVI



N190,756,071.88

AJAOKUTA



N166,454,168.72

ANKPA



N213,868,954.83

BASSA



N167,814,056.68

DEKINA



N227,395,005.22

IBAJI



N175,365,049.14

IDAH



N148,254,193.99

IGALAMELA



N174,598,207.83

IJUMU



N169,554,339.68

KABBA/BUNU



N179,589,875.29

KOGI



N159,613,242.08

KOTON KARFE



N201,847,849.81

MOPA-MURO



N133,398,102.87

OFU



N194,944,940.39

OGORI/MAGONGO



N129,862,772.60

OKEHI



N190,550,152.94

OKENE



N238,815,109.69

OLAMABORO



N178,806,963.21

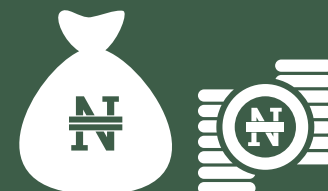


Total Allocation

OMALA	▶		N166,856,540.93
YAGBA EAST	▶		N180,092,567.03
YAGBA WEST	▶		N176,201,066.35

Federation Account Allocation Committee (FAAC) September 2018 Disbursement

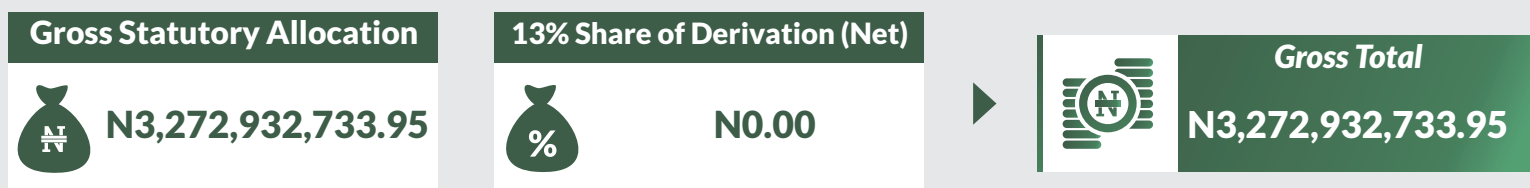
Distribution of Revenue Allocation to State and Local Governments by FAAC
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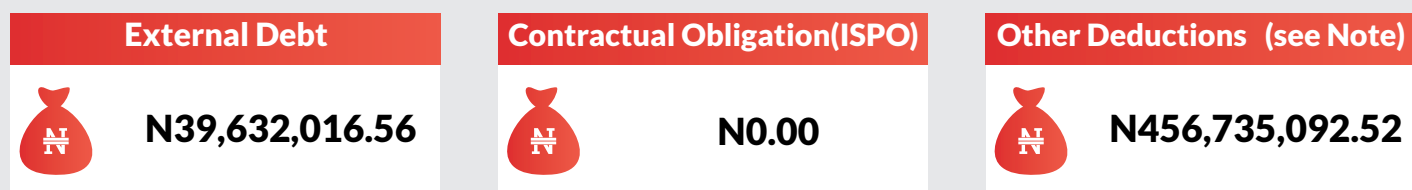
KWARA STATE

 **16**
No. of LGCs

BENEFICIARIES

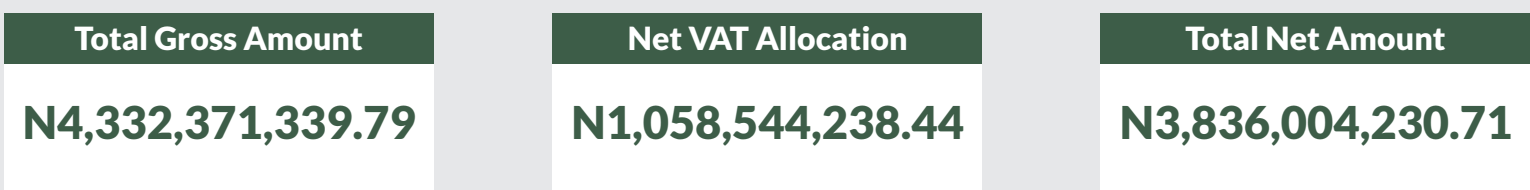


DEDUCTIONS

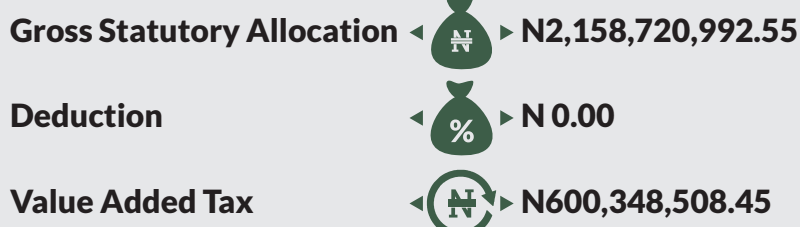


Distribution of Exchange Gain = N894,367.41

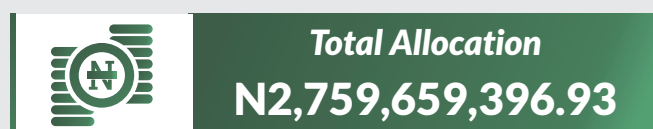
Deductions = N0.00



LGAs



Exchange Gain Difference = N589,895.93





Total Allocation

ASA	▶		N159,715,528.99
BARUTEN	▶		N246,467,243.33
EDU	▶		N198,186,628.35
EKITI	▶		N124,987,429.48
IFELODUN	▶		N207,414,981.18
ILORIN EAST	▶		N184,070,449.06
ILORIN SOUTH	▶		N185,961,321.30
ILORIN WEST	▶		N224,535,984.31
IREPODUN	▶		N159,846,461.32
KAI AMA	▶		N198,164,655.75
MORO	▶		N163,189,304.03
OFFA	▶		N147,203,583.87
OKE-ERO	▶		N125,862,131.66
OSIN	▶		N125,630,633.01
OYUN	▶		N142,009,301.67
PATEGI	▶		N166,413,759.64

Federation Account Allocation Committee (FAAC) September 2018 Disbursement

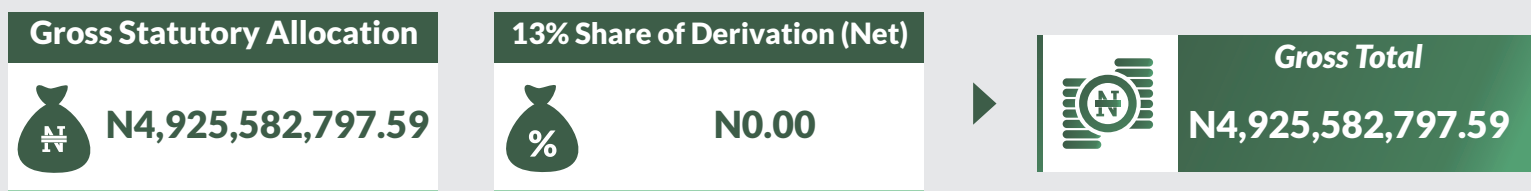
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2018 Shared in September, 2018



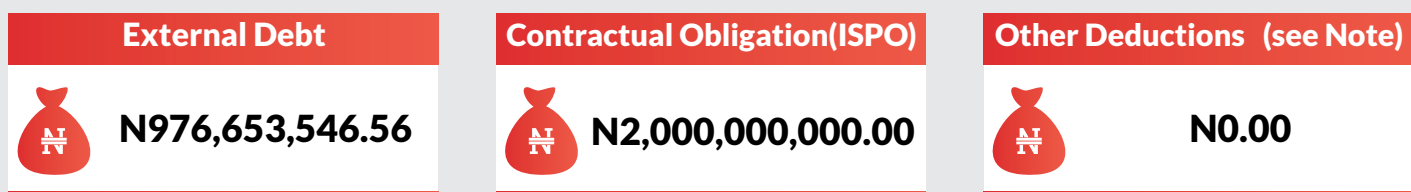
LAGOS STATE

 **20**
No. of LGCs

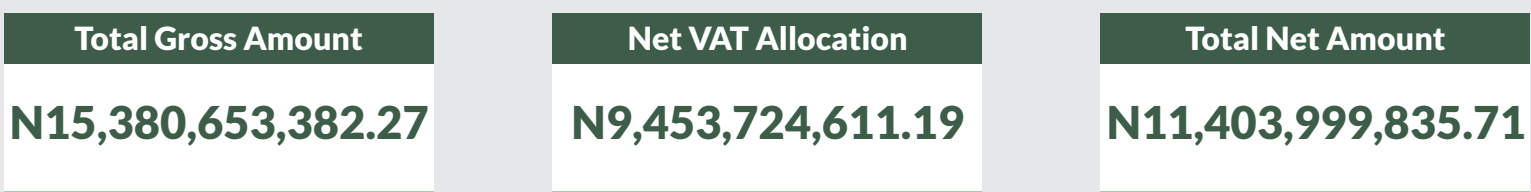
BENEFICIARIES



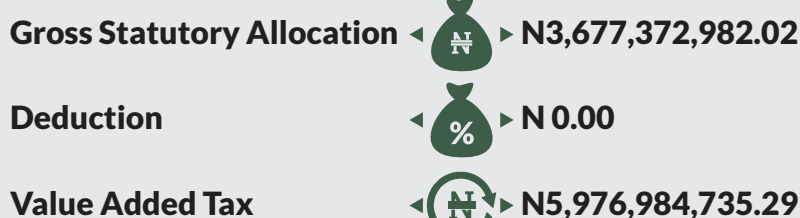
DEDUCTIONS



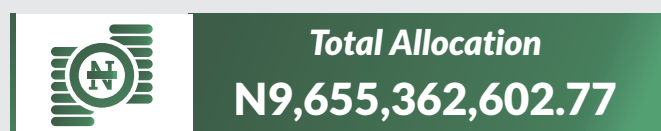
Distribution of Exchange Gain = N1,345,973.49
Deductions = N1,000,000,000.00



LGAs



Exchange Gain Difference = N1,004,885.46





Total Allocation

AGEGE



N484,641,743.00

AJEROMI/IFELODUN



N555,933,497.06

ALIMOSHO



N750,614,003.49

AMOWO-ODOFIN



N437,825,297.32

APAPA



N405,637,195.20

BADAGRY



N422,461,936.81

EPE



N406,006,528.50

ETI-OSA



N441,481,822.83

IBEJU-LEKKI



N375,578,132.23

IFAKO/IJAYE



N474,662,150.38

IKEJA



N441,116,224.03

IKORODU



N517,058,117.13

KOSOFE



N545,067,608.87

LAGOS ISLAND



N401,959,315.70

LAGOS MAINLAND



N436,312,268.42

MUSHIN



N536,100,135.95

OJO



N526,622,792.95

OSHODI/ISOLO



N533,102,060.28



Total Allocation

SOMOLU



N465,163,963.07

SURULERE



N498,017,809.56

Federation Account Allocation Committee (FAAC) September 2018 Disbursement

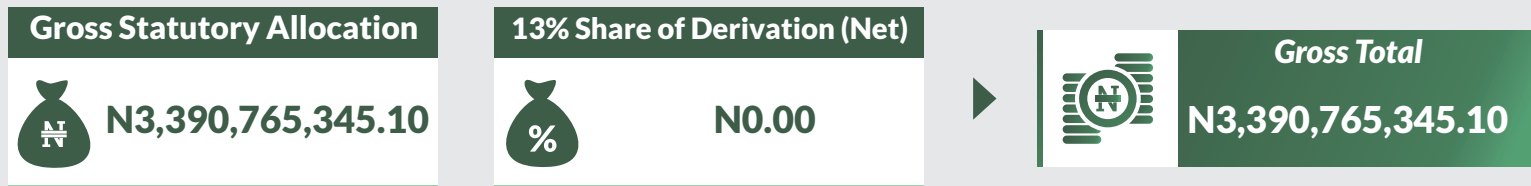
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2018 Shared in September, 2018



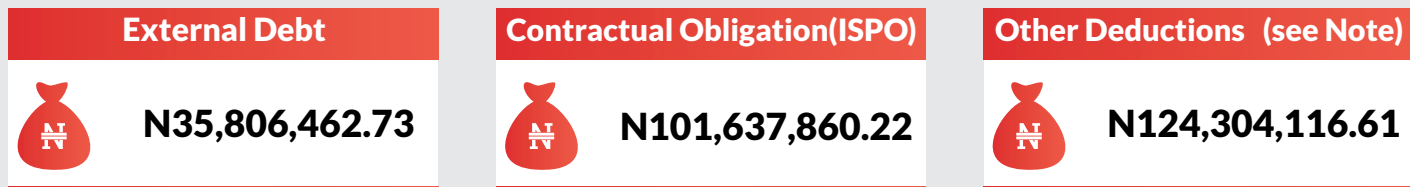
NASARAWA STATE

 **13**
No. of LGCs

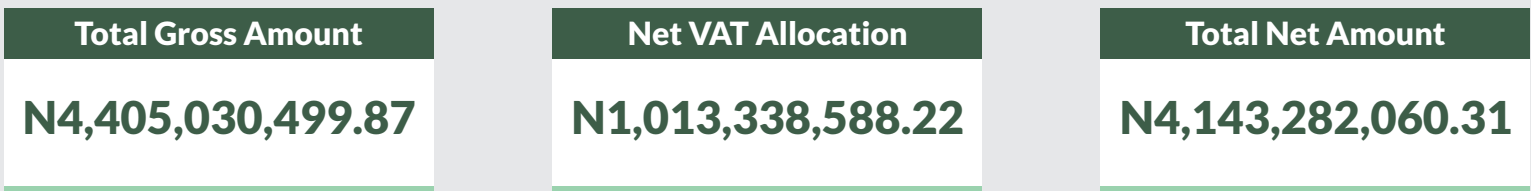
BENEFICIARIES



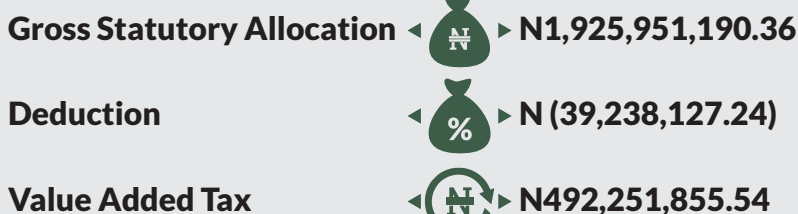
DEDUCTIONS



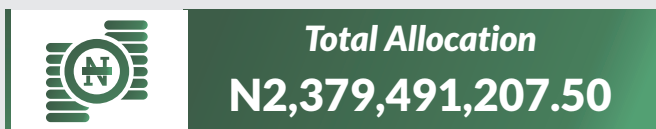
Distribution of Exchange Gain = N926,566.55
Deductions = N0.00



LGAs
















Exchange Gain Difference = N526,288.84





Total Allocation

AKWANGA	▶		N159,820,676.74
AWE	▶		N175,957,921.78
DOMA	▶		N181,622,557.72
KARU	▶		N213,510,694.60
KEANA	▶		N153,474,821.80
KEFFI	▶		N147,187,689.36
KOKONA	▶		N165,211,475.85
LAFIA	▶		N258,626,528.84
NASARAWA	▶		N231,745,355.93
NASARAWA EGGON	▶		N183,015,159.91
OBI	▶		N176,672,017.19
TOTO	▶		N183,039,495.91
WAMBA	▶		N149,606,811.86

Federation Account Allocation Committee (FAAC) September 2018 Disbursement

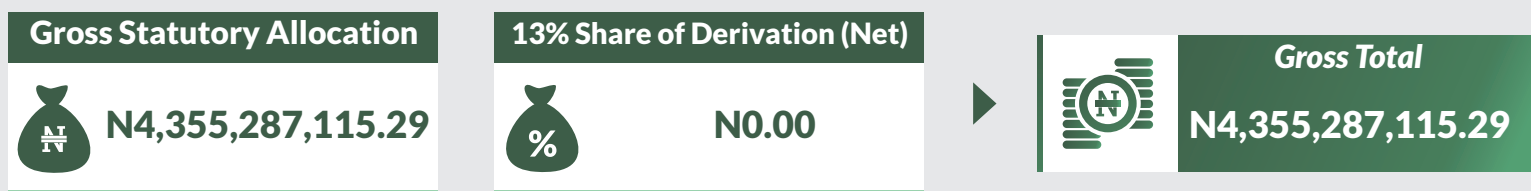
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2018 Shared in September, 2018



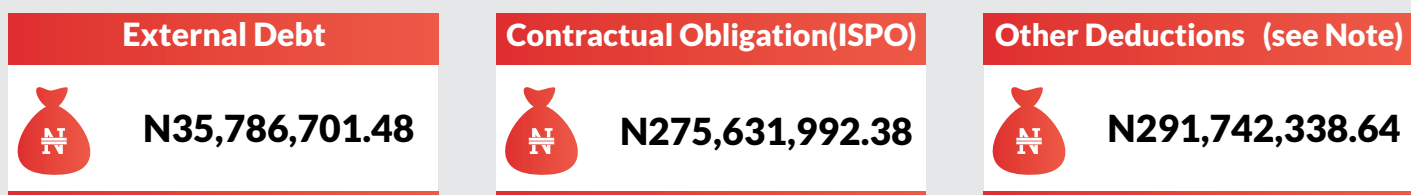
NIGER STATE

 **25**
No. of LGCs

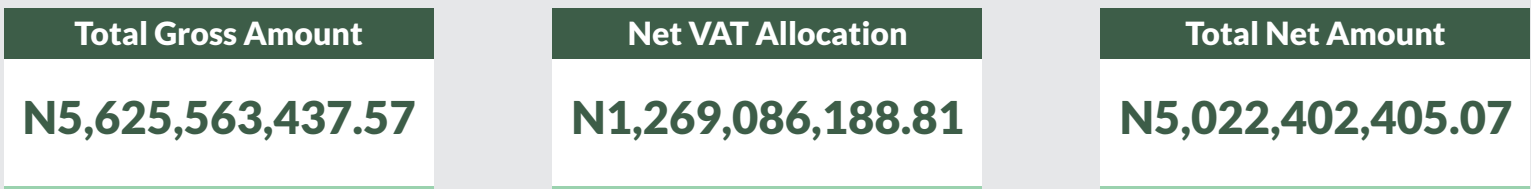
BENEFICIARIES



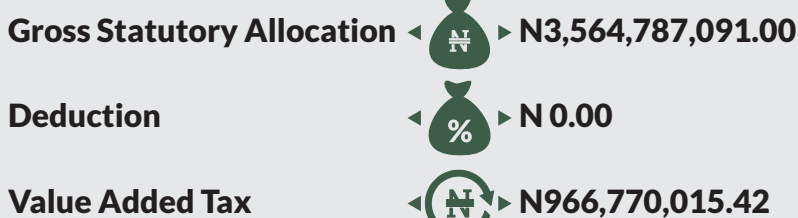
DEDUCTIONS



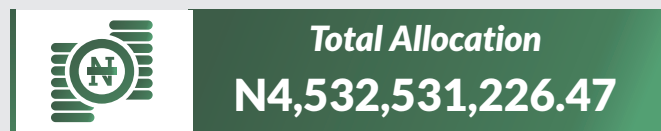
Distribution of Exchange Gain = N1,190,133.48
Deductions = N0.00



LGAs



Exchange Gain Difference = N974,120.04










Total Allocation

AGAIE	▶		N169,175,277.30
AGWARA	▶		N144,197,733.27
BIDA	▶		N171,512,496.20
BORGU	▶		N252,017,440.61
BOSSO	▶		N165,163,829.72
EDATI	▶		N173,010,703.57
GBAKO	▶		N163,215,889.15
GURARA	▶		N146,681,484.28
KATCHA	▶		N158,231,428.10
KONTAGORA	▶		N173,095,448.80
LAPAI	▶		N166,515,154.17
LAVUN	▶		N196,310,687.97
MAGAMA	▶		N197,716,805.91
MARIGA	▶		N216,034,102.81
MASHEGU	▶		N248,619,821.15
MINNA	▶		N172,241,372.07
MOKWA	▶		N222,275,398.84
MUYA	▶		N153,364,540.95



Total Allocation

PAIKORO	▶		N175,836,761.31
RAFI	▶		N198,842,128.01
RIJAU	▶		N188,981,103.69
SHIRORO	▶		N220,985,141.64
SULEJA	▶		N172,164,175.23
TAFA	▶		N137,239,107.63
WUSHISHI	▶		N149,103,194.08

Federation Account Allocation Committee (FAAC) September 2018 Disbursement

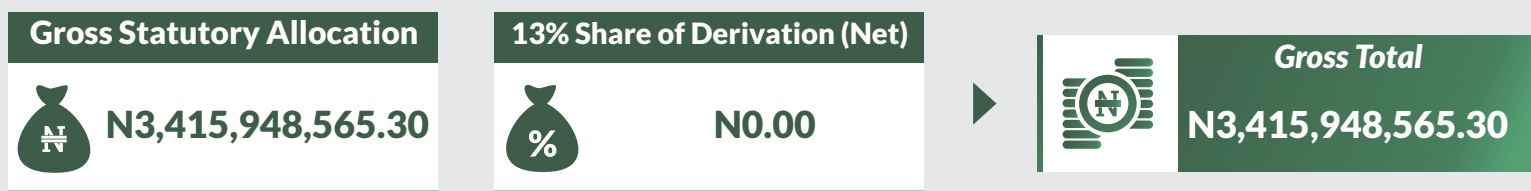
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2018 Shared in September, 2018



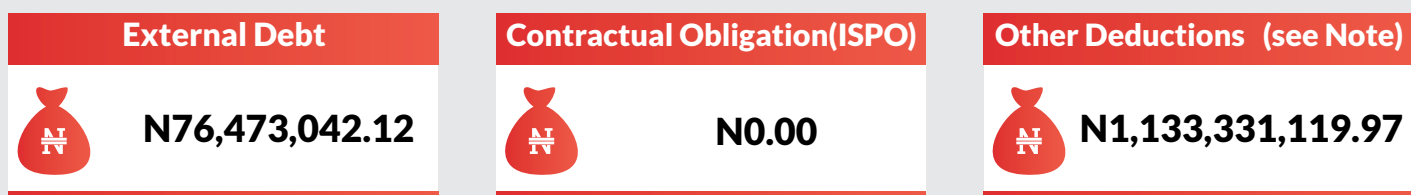
OGUN STATE

 **20**
No. of LGCs

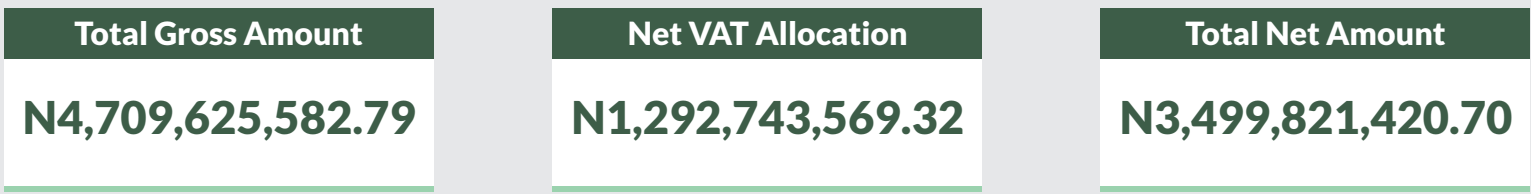
BENEFICIARIES



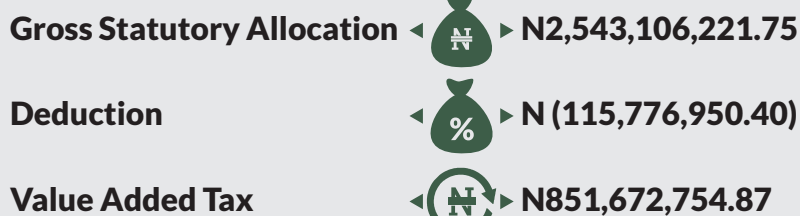
DEDUCTIONS



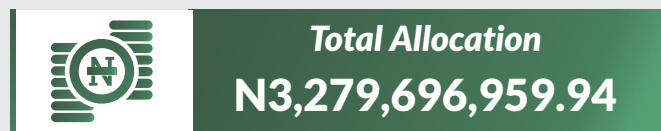
Distribution of Exchange Gain = N933,448.17
Deductions = N0.00



LGAs



Exchange Gain Difference = N694,933.72





Total Allocation

ABEOKUTA NORTH	▶		N169,069,149.40
ABEOKUTA SOUTH	▶		N177,345,617.43
ADO-ODO/OTA	▶		N272,786,460.06
EGBADO NORTH	▶		N173,134,918.05
EGBADO SOUTH	▶		N157,870,351.68
EWEKORO	▶		N119,169,194.50
REMO NORTH	▶		N117,154,669.60
IFO	▶		N268,584,501.64
IJEBU EAST	▶		N151,838,864.91
IJEBU NORTH	▶		N196,463,023.14
IJEBU ODE	▶		N151,076,444.72
IKENNE	▶		N136,873,952.96
IJEBU NORTH EAST	▶		N122,278,483.16
IMEKO-AFON	▶		N137,737,933.13
IPOKIA	▶		N148,558,275.68
OBAFEMI/OWODE	▶		N179,407,980.55
ODEDAH	▶		N147,228,727.48
ODOGBOLU	▶		N140,441,326.12



Total Allocation

OGUN WATERSIDE	▶		N130,527,620.10
SHAGAMU	▶		N182,149,465.61

Federation Account Allocation Committee (FAAC) September 2018 Disbursement

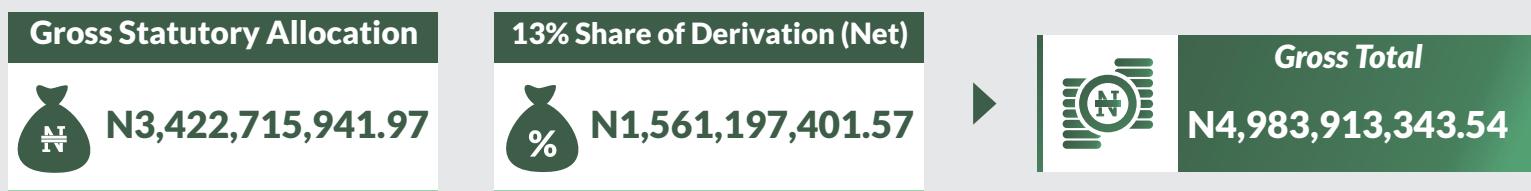
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2018 Shared in September, 2018



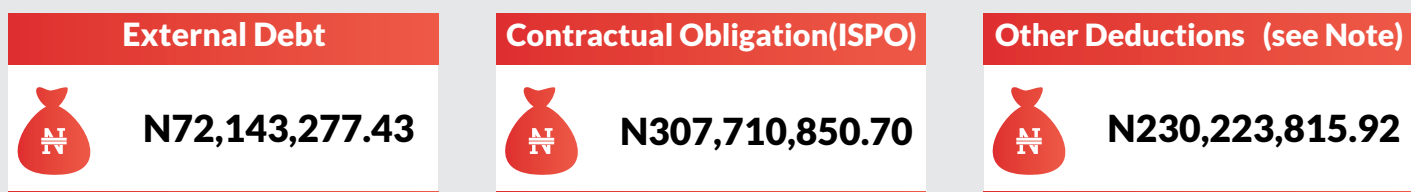
ONDO STATE

 **18**
No. of LGCs

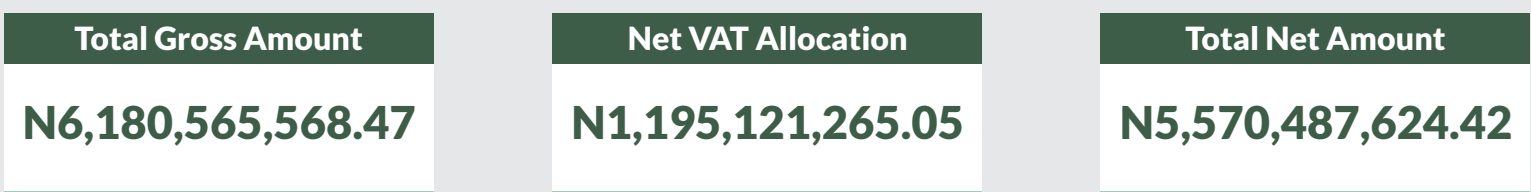
BENEFICIARIES



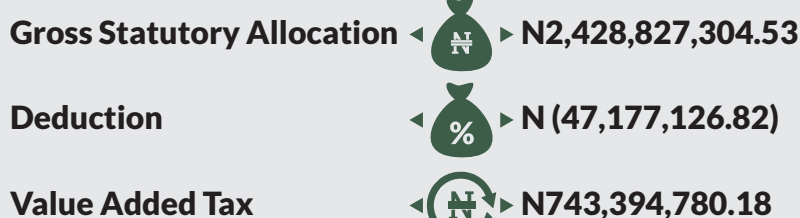
DEDUCTIONS



Distribution of Exchange Gain = N1,530,959.89
Deductions = N0.00



LGAs



Exchange Gain Difference = N663,705.66





Total Allocation

AKOKO NORTH EAST	▶		N172,161,351.09
AKOKO NORTH WEST	▶		N183,123,182.62
AKOKO SOUTH WEST	▶		N186,995,863.56
AKOKO SOUTH EAST	▶		N133,180,078.07
AKURE NORTH	▶		N146,584,040.65
AKURE SOUTH	▶		N217,282,492.08
IDANRE	▶		N155,659,414.96
IFEDORE	▶		N160,477,613.06
OKITIPUPA	▶		N190,079,643.17
ILAJE	▶		N207,375,440.366
ESE-EDO	▶		N158,495,217.60
ILE-OLUJI-OKEIGBO	▶		N164,277,164.96
IRELE	▶		N153,007,537.21
ODIGBO	▶		N189,640,120.08
ONDO EAST	▶		N127,119,841.85
ONDO WEST	▶		N208,347,918.29
OSE	▶		N165,421,742.81
OWO	▶		N194,145,836.59

Federation Account Allocation Committee (FAAC) September 2018 Disbursement


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




OSUN STATE

 **30**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,353,327,438.28**


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

Gross Total
 **N3,353,327,438.28**

DEDUCTIONS

External Debt
 **N105,738,293.96**

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

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

Net Statutory Allocation
N926,660,353.79



Gross VAT Allocation
N1,193,788,466.92

Distribution of Exchange Gain = N916,336.20

Deductions = N0.00

Total Gross Amount
N4,548,032,241.40

Net VAT Allocation
N1,193,788,466.92

Total Net Amount
N2,121,365,156.91


LGAs

Gross Statutory Allocation  **N3,289,907,992.55**

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

Value Added Tax  **N1,040,706,675.04**

Exchange Gain Difference = N899,006.09

Total Allocation
 **N4,249,485,028.28**



Total Allocation

ATAKUMOSA EAST



N124,558,783.98

ATAKUMOSA WEST



N124,204,222.28

AIYEDADE



N154,547,085.90

AIYEDIRE



N134,521,946.98

BOLUWADURO



N128,427,795.25

BORIPE



N147,986,562.47

EDE NORTH



N124,963,604.38

EDE SOUTH



N128,002,423.63

EGBEDORE



N126,238,768.89

EJIGBO



N144,229,306.84

IFE CENTRAL



N153,599,621.62

IFE EAST



N173,583,699.82

IFE NORTH



N161,550,513.66

IFE SOUTH



N143,827,020.69

IFEDAYO



N112,134,772.05

IFELODUN



N142,031,961.25

ILA



N125,971,230.60

ILESHE EAST



N133,824,162.89

*Total Allocation*

ILESHA WEST ▶

**N139,692,195.82**

IREPODUN ▶

**N139,882,859.18**

IREWOLE ▶

**N150,680,511.66**

ISOKAN ▶

**N136,608,464.02**

IWO ▶

**N168,123,420.11**

OBOKUN ▶

**N139,787,328.84**

ODO-OTIN ▶

**N175,411,454.26**

OLA-OLUWA ▶

**N125,923,862.95**

OLORUNDA ▶

**N150,813,824.25**

ORIADE ▶

**N152,580,643.86**

OROLU ▶

**N134,835,096.04**

OSOGBO ▶

**N150,941,884.08**

Federation Account Allocation Committee (FAAC) September 2018 Disbursement

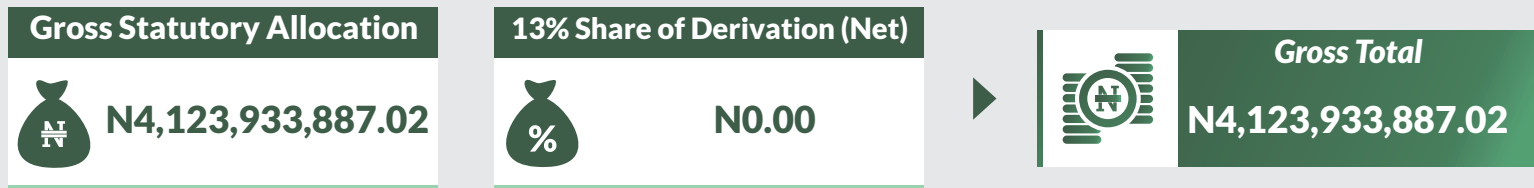
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2018 Shared in September, 2018



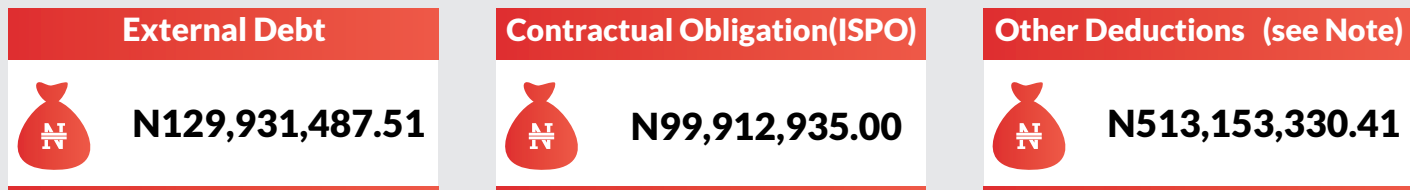
OYO STATE

 **33**
No. of LGCs

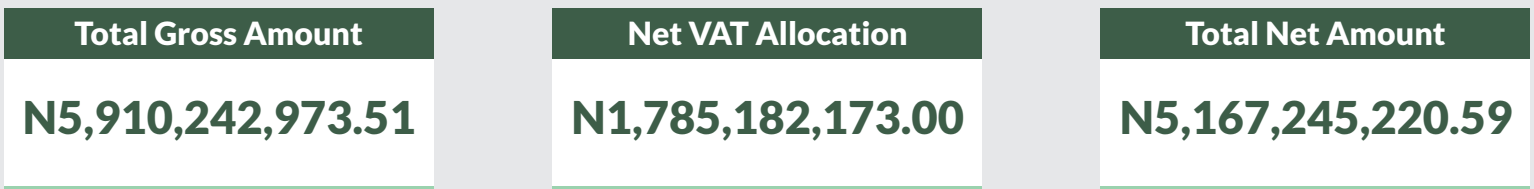
BENEFICIARIES



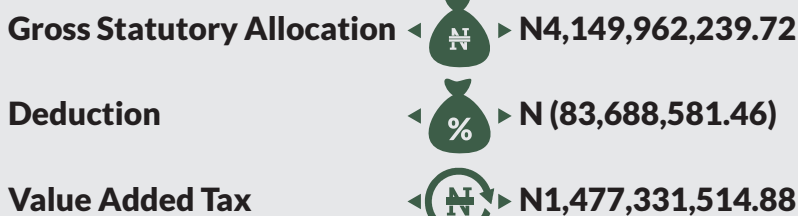
DEDUCTIONS



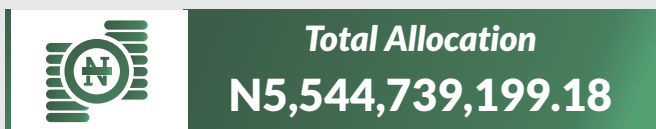
Distribution of Exchange Gain = N1,126,913.49
Deductions = N0.00



LGAs



Exchange Gain Difference = N1,134,026.04





Total Allocation

AFIJIO



N152,970,771.95

AKINYELE



N177,668,834.38

ATIBA



N173,719,214.58

ATISBO



N178,244,323.42

EGBEDA



N194,387,840.16

IBADAN NORTH



N200,440,610.97

IBADAN NORTH EAST



N214,746,087.17

IBADAN NORTH WEST



N158,054,829.58

IBADAN SOUTH EAST



N189,283,631.92

IBADAN SOUTH WEST



N197,178,404.82

IBARAPA CENTRAL



N142,062,642.89

IBARAPA NORTH



N146,422,868.23

IDO



N144,438,495.07

SAKI WEST



N211,098,580.02

IFELOJU



N147,052,235.51

IREPO



N152,791,414.35

ISEYIN



N198,949,276.75

ITESIWAJU



N168,137,199.44

*Total Allocation*

IWAJOWA



N155,421,349.76

OLORUNSOGO



N142,152,967.53

KAJOLA



N177,169,000.55

LAGELU



N163,036,201.49

OGBOMOSHO NORTH



N171,544,423.70

OGBOMOSHO SOUTH



N145,204,595.68

OGO-OLUWA



N133,042,362.84

OLUYOLE



N176,751,392.55

ONA-ARA



N193,690,572.52

ORELOPE



N146,832,348.67

ORI IRE



N172,922,268.63

OYO EAST



N150,127,410.97

OYO WEST



N151,636,845.48

SAKI EAST



N148,946,570.13

IFEDAPO



N168,613,627.48

Federation Account Allocation Committee (FAAC) September 2018 Disbursement

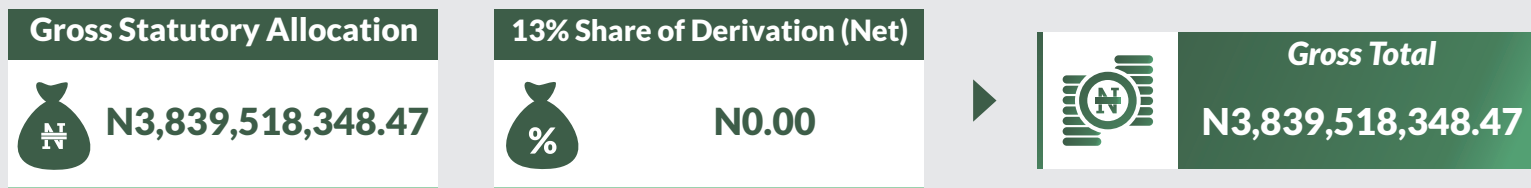
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2018 Shared in September, 2018



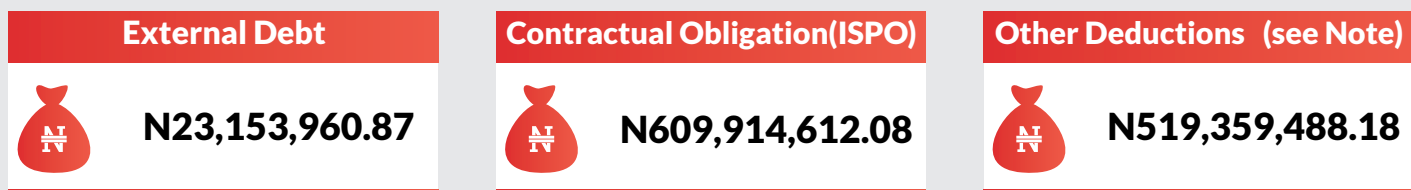
PLATEAU STATE

 **17**
No. of LGCs

BENEFICIARIES

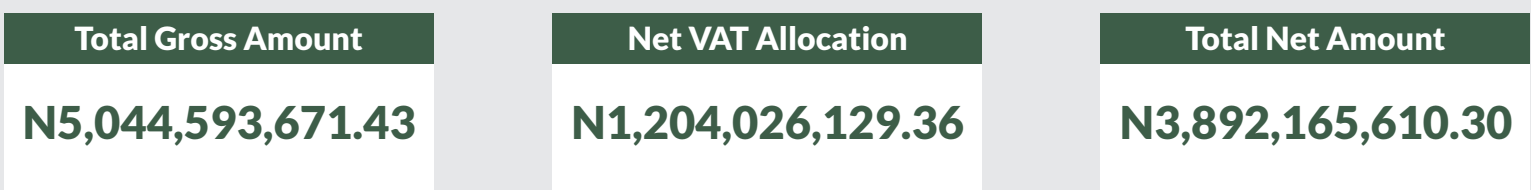


DEDUCTIONS

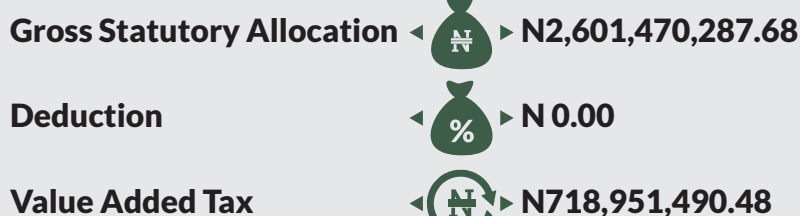


Distribution of Exchange Gain = N1,049,193.60

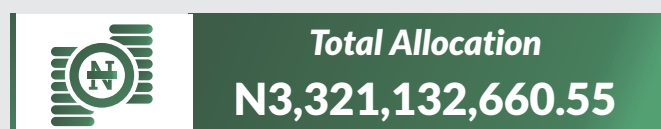
Deductions = N0.00



LGAs





Exchange Gain Difference = N710,882.39





Total Allocation

BARKIN LADI	▶		N193,066,701.40
BASSA	▶		N195,351,196.32
BOKKOS	▶		N193,990,881.00
JOS EAST	▶		N149,632,066.01
JOS NORTH	▶		N263,587,036.77
JOS SOUTH	▶		N226,247,766.11
KANAM	▶		N193,367,213.80
KANKE	▶		N171,844,003.85
LANGTANG NORTH	▶		N176,894,510.89
LANGTANG SOUTH	▶		N166,953,243.80
MANGU	▶		N232,626,650.80
MIKANG	▶		N157,051,785.28
PANKSHIN	▶		N205,750,345.73
QUAN-PAN	▶		N205,947,047.78
RIYOM	▶		N166,404,324.20
SHENDAM	▶		N207,994,255.32
WASE	▶		N214,423,631.47

Federation Account Allocation Committee (FAAC) September 2018 Disbursement


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




RIVERS STATE

 **23**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,965,313,934.18**


13% Share of Derivation (Net)
 **N10,015,543,869.19**

Gross Total
 **N13,980,857,803.37**

DEDUCTIONS

External Debt
 **N57,270,901.29**

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

Other Deductions (see Note)
 **N871,709,869.48**

Net Statutory Allocation
N13,051,877,032.60



Gross VAT Allocation
N1,751,945,253.42

Distribution of Exchange Gain = N4,609,557.18

Deductions = N0.00


Total Gross Amount
N15,737,412,613.97

Net VAT Allocation
N1,751,945,253.42

Total Net Amount
N14,808,431,843.20


LGAs

Gross Statutory Allocation  **N3,224,666,639.03**

Deduction  **N 0.00**


Value Added Tax  **N1,203,513,874.43**

Exchange Gain Difference = N881,178.13

Total Allocation
 **N4,429,061,691.58**



Total Allocation

AHOADA	▶		N163,400,565.78
AHOADA WEST	▶		N199,132,447.83
AKUKUTORU	▶		N180,015,621.64
ANDONI	▶		N193,555,596.07
ASARITORU	▶		N184,086,848.73
BONNY	▶		N183,673,609.09
DEGEMA	▶		N197,585,203.95
ELEME	▶		N188,259,759.72
EMOHUA	▶		N182,760,375.02
ETCHE	▶		N209,539,057.63
GONAKA	▶		N190,855,303.98
IKWERRE	▶		N181,697,036.52
KHANA	▶		N215,082,414.89
OBIO/AKPOR	▶		N264,434,531.35
OBUA/ODUAL	▶		N212,377,900.55
OGBA/EGBEMA/NDONI	▶		N213,873,566.32
OGU/BOLO	▶		N147,561,685.77
OKRIKA	▶		N184,534,138.40



Total Allocation

OMUMMA	▶		N147,020,258.24
OPOBO/NKORO	▶		N159,815,229.40
OYIGBO	▶		N161,165,369.11
PORT HARCOURT	▶		N296,234,361.34
TAI	▶		N172,400,810.25

Federation Account Allocation Committee (FAAC) September 2018 Disbursement

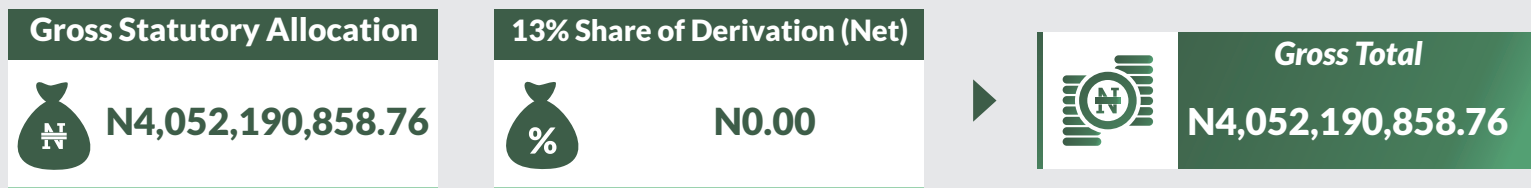
Distribution of Revenue Allocation to State and Local Governments by FAAC
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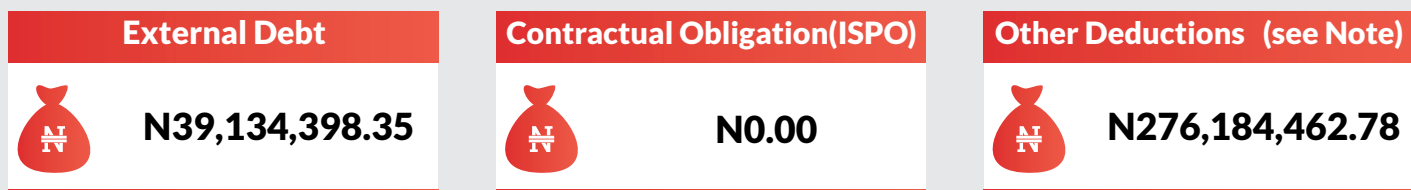
SOKOTO STATE

 **23**
No. of LGCs

BENEFICIARIES

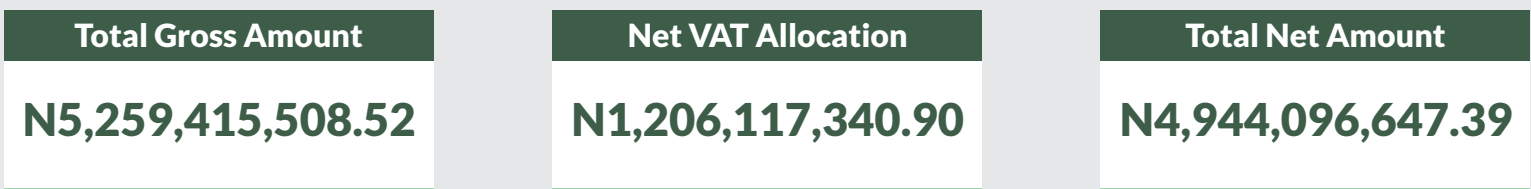


DEDUCTIONS

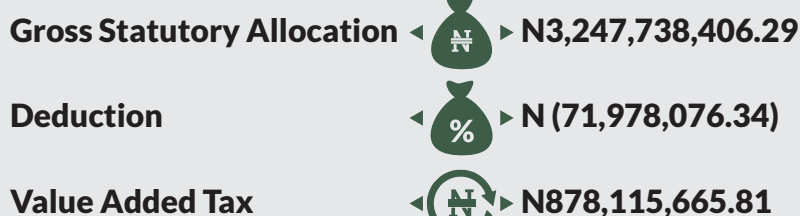


Distribution of Exchange Gain = N1,107,308.86

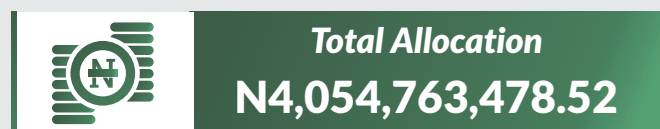
Deductions = N0.00



LGAs




Exchange Gain Difference = N887,482.76





Total Allocation

BINJI	▶		N151,272,834.54
BODINGA	▶		N173,791,606.35
DANGE-SHUNI	▶		N186,052,007.33
GADA	▶		N203,194,412.99
GORONYO	▶		N188,210,655.56
GUDU	▶		N166,841,951.99
GWADABAWA	▶		N197,542,454.49
ILLELA	▶		N167,890,384.28
ISA	▶		N185,165,249.26
KEBBE	▶		N168,696,930.94
KWARE	▶		N159,527,617.33
RABAH	▶		N184,937,107.50
SABON BIRNI	▶		N197,178,812.91
SHAGARI	▶		N177,296,922.79
SILAME	▶		N158,093,874.19
SOKOTO NORTH	▶		N182,895,042.21
SOKOTO SOUTH	▶		N178,619,859.51
TAMBUWAL	▶		N197,946,116.01



Total Allocation

TANGAZA	▶		N176,484,442.44
TURETA	▶		N159,657,629.53
WAMAKKO	▶		N172,912,825.86
WURNO	▶		N166,326,377.48
YABO	▶		N154,228,363.05

Federation Account Allocation Committee (FAAC) September 2018 Disbursement

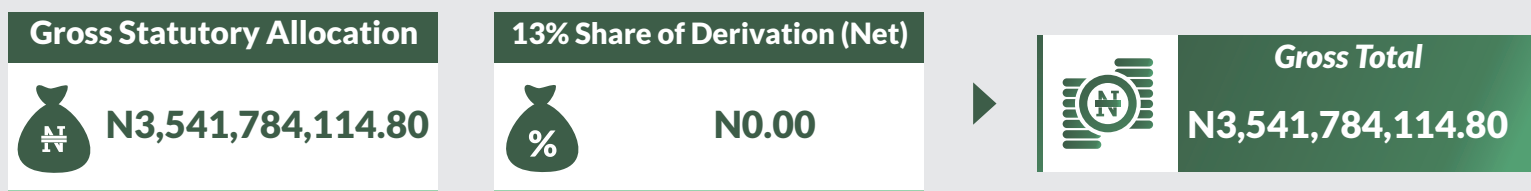
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2018 Shared in September, 2018



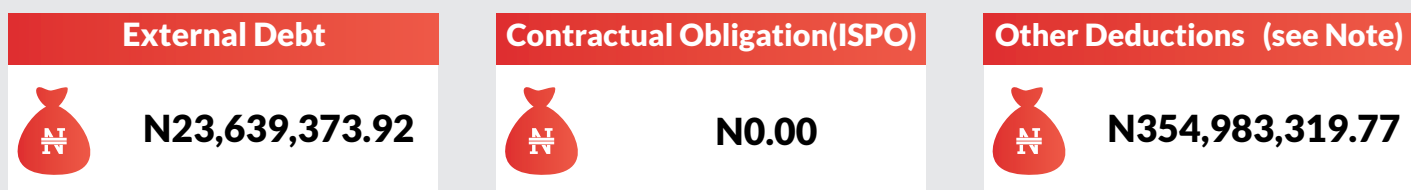
TARABA STATE

 **16**
No. of LGCs

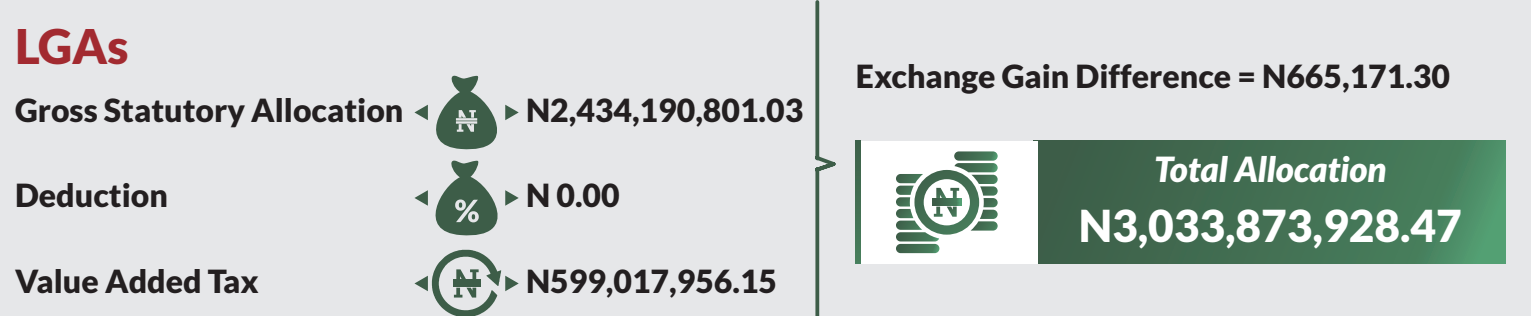
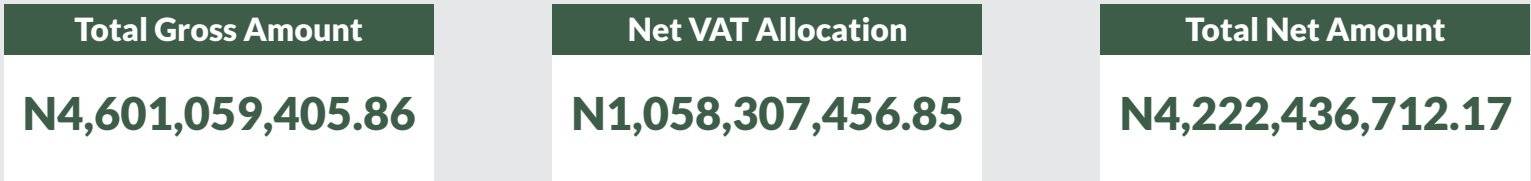
BENEFICIARIES



DEDUCTIONS





Distribution of Exchange Gain = N967,834.21
Deductions = N0.00





Total Allocation

ARDO KOLA	▶		N154,784,840.40
BALI	▶		N251,646,143.62
DONGA	▶		N180,070,604.90
GASHAKA	▶		N204,075,469.68
GASSOL	▶		N230,782,892.12
IBI	▶		N160,681,389.81
JALINGO	▶		N160,390,853.83
KARIM LAMIDU	▶		N233,076,380.96
KURMI	▶		N169,334,034.40
LAU	▶		N159,303,978.11
SARDAUNA	▶		N231,763,093.08
TAKUM	▶		N185,290,880.70
USSA	▶		N162,514,065.62
WUKARI	▶		N228,379,229.14
YORRO	▶		N154,184,522.26
ZING	▶		N167,595,549.83

Federation Account Allocation Committee (FAAC) September 2018 Disbursement

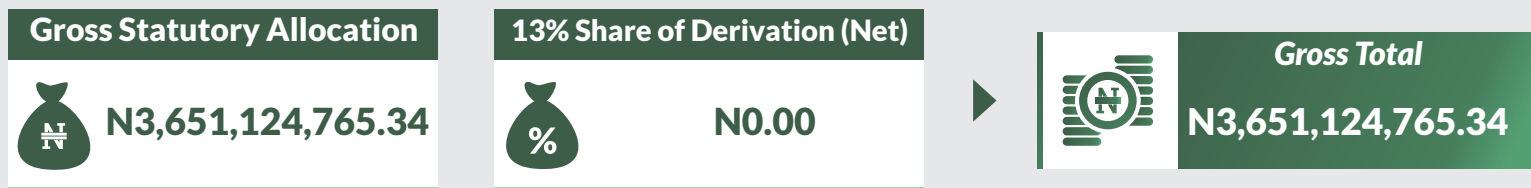
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2018 Shared in September, 2018



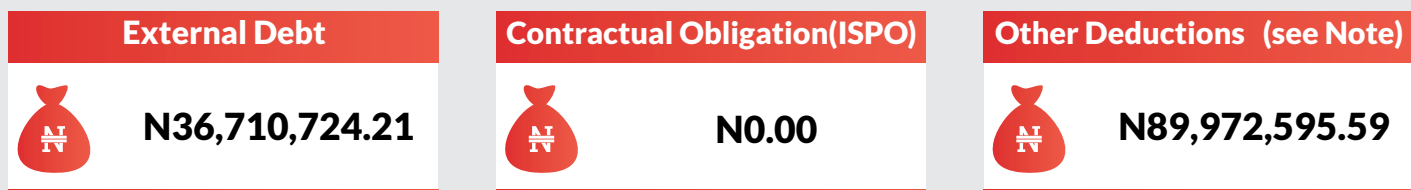
YOBE STATE

 **17**
No. of LGCs

BENEFICIARIES

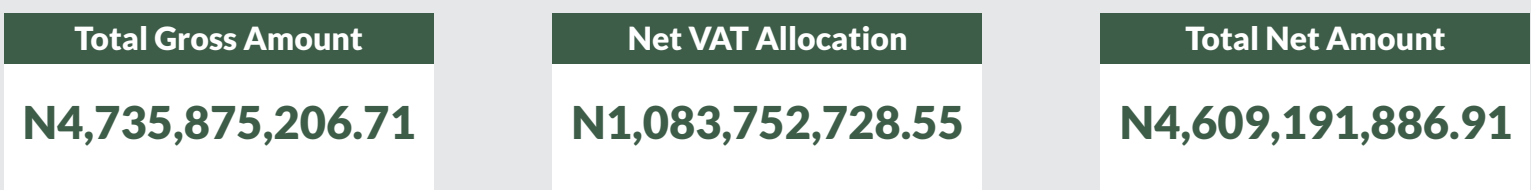


DEDUCTIONS

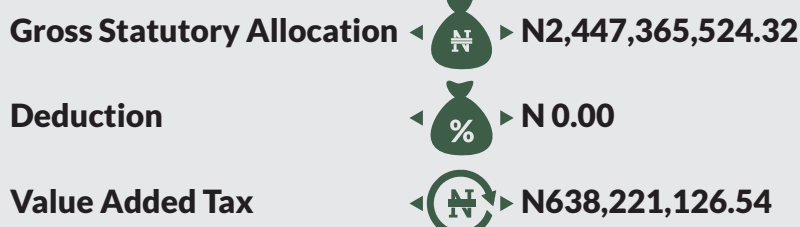


Distribution of Exchange Gain = N997,712.83

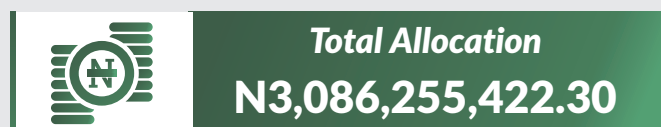
Deductions = N0.00



LGAs


















Exchange Gain Difference = N668,771.45





Total Allocation

BADE	▶		N173,718,111.69
BURSARI	▶		N185,677,152.57
DAMATURU	▶		N159,464,571.40
FIKA	▶		N178,561,886.54
FUNE	▶		N248,838,605.32
GEIDAM	▶		N203,138,019.28
GUJBA	▶		N187,892,805.37
GULAMI	▶		N165,903,661.95
JAKUSKO	▶		N218,057,703.64
KARASUWA	▶		N157,030,198.82
MACHINA	▶		N148,146,163.18
NANGERE	▶		N158,735,206.41
NGURU	▶		N174,887,043.56
POTISKUM	▶		N193,114,926.78
TARMUA	▶		N171,635,274.24
YUNUSARI	▶		N181,506,869.80
YUSUFARI	▶		N179,947,221.74

Federation Account Allocation Committee (FAAC) September 2018 Disbursement

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



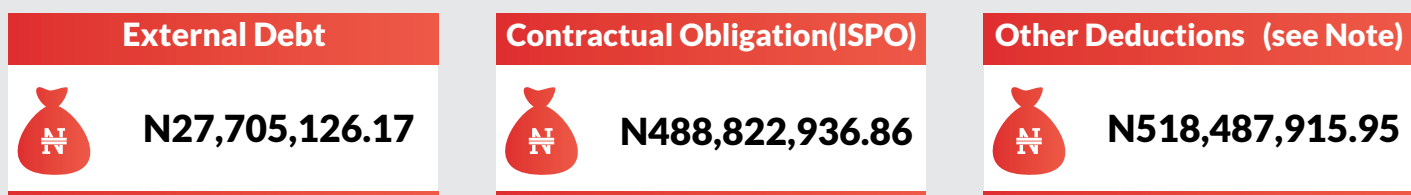
ZAMFARA STATE

 **14**
No. of LGCs

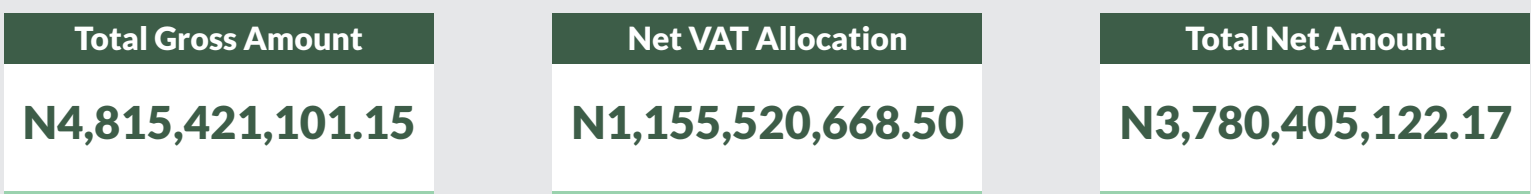
BENEFICIARIES



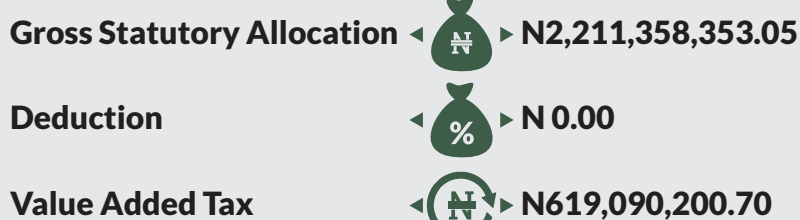
DEDUCTIONS



Distribution of Exchange Gain = N999,837.67
Deductions = N0.00



LGAs



Exchange Gain Difference = N604,279.71





Total Allocation

ANKA	▶		N172,769,880.53
BAKURA	▶		N172,132,190.39
BUKKUYUM	▶		N197,899,652.29
BUNGUDU	▶		N217,836,679.93
GUMMI	▶		N191,199,995.89
GUSAU	▶		N263,951,080.76
KAURA NAMODA	▶		N205,682,217.23
KIYAWA	▶		N182,606,105.95
MARADUN	▶		N196,840,446.80
MARU	▶		N252,932,040.85
SHINKAFI	▶		N163,477,049.71
TALATA MAFARA	▶		N189,766,616.93
TSAFE	▶		N202,701,245.77
ZURMI	▶		N221,257,630.46

Appendix

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

S/n	Beneficiaries	Statutory	Exchange Gain Difference	VAT	Total
		₦	₦	₦	₦
1	FGN (see Table II)	274,888,936,079.28	75,116,638.35	16,494,097,382.90	291,458,150,100.53
2	State (see Table III)	139,427,341,914.17	38,100,162.81	54,980,324,609.66	194,445,766,686.64
3	LGCs (see Table IV)	107,492,636,355.98	29,373,628.51	38,486,227,226.76	146,008,237,211.26
4	13% Derivation Fund	53,033,483,371.20	19,493,167.46	-	53,052,976,538.66
5	Cost of Collection - NCS	4,466,712,247.01	-	776,981,128.91	5,243,693,375.92
6	Transfer to Excess PPT	40,000,000,000.00	-	-	40,000,000,000.00
7	Cost of Collections - FIRS	4,481,716,628.31	-	3,804,712,588.56	8,286,429,216.87
8	Cost of Collection - DPR	3,340,908,914.02	-	-	3,340,908,914.02
9	Refund to NCS	7,171,827.00	-	-	7,171,827.00
	Total	627,138,907,336.96	162,083,597.14	114,542,342,936.79	741,843,333,870.89
	Check!!				

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

S/n	Beneficiaries	Gross Statutory Allocation	Less Deductions	Net Statutory Allocation	Exchange Gain Allocation	VAT	Total Net Amount
		₦	₦	₦	₦	₦	₦
1	FGN (CRF Account)	253,077,323,459.47	32,346,490,344.08	220,730,833,115.39	69,156,358.39	15,394,490,890.70	236,194,480,364.48
2	Share of Derivation & Ecology	5,218,089,143.49	-	5,218,089,143.49	1,425,904.30	-	5,219,515,047.79
3	Stabilization	2,609,044,571.75	-	2,609,044,571.75	712,952.15	-	2,609,757,523.90
4	Development of Natural Resources	8,766,389,761.07	-	8,766,389,761.07	2,395,519.22	-	8,768,785,280.29
5	FCT-Abuja	5,218,089,143.49	38,895,290.45	5,179,193,853.04	1,425,904.30	1,099,606,492.19	6,280,226,249.53
	Sub-total	274,888,936,079.28	32,385,385,634.53	242,503,550,444.75	75,116,638.36	16,494,097,382.89	259,072,764,466.00

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

1	2	3	4	5	6=4+5	7	8		9	10=6-(7+8+9)	11	12	13	14	15=6+11+12	16=10+11+14	S/n
							Deductions										
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total	External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)	Net Statutory Allocation	Distribution of Exchange Gain	Gross VAT Allocation	Deductions	Net VAT Allocation	Total Gross Amount	Total Net Amount	S/n	
			=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	
1	ABIA	17	3,442,926,097.82	738,498,386.30	4,181,424,484.12	40,648,992.87	0.00	429,919,971.55	3,710,855,519.70	1,229,391.09	1,137,551,447.58	-	1,137,551,447.58	5,320,205,322.79	4,849,636,358.37	1	
2	ADAMAWA	21	3,662,681,300.53	-	3,662,681,300.53	52,555,531.76	0.00	461,215,592.50	3,148,910,176.27	1,000,870.79	1,163,562,025.69	-	1,163,562,025.69	4,827,244,197.01	4,313,473,072.75	2	
3	AKWA IBOM	31	3,696,718,310.01	13,279,662,861.61	16,976,381,171.61	110,724,577.25	0.00	1,041,089,532.95	15,824,567,061.41	6,068,093.20	1,284,916,168.12	-	1,284,916,168.12	18,267,365,432.93	17,115,551,322.73	3	
4	ANAMBRA	21	3,655,819,698.31	-	3,655,819,698.31	46,844,107.66	0.00	89,972,595.59	3,519,002,995.06	998,995.78	1,300,649,181.82	-	1,300,649,181.82	4,957,467,875.92	4,820,651,172.67	4	
5	BAUCHI	20	4,398,073,581.40	-	4,398,073,581.40	77,411,533.06	201,255,000.00	1,043,834,533.49	3,075,572,514.85	1,201,825.39	1,322,543,716.50	-	1,322,543,716.50	5,721,819,123.29	4,399,318,056.74	5	
6	BAYELSA	8	3,253,324,375.90	10,071,818,658.32	13,325,143,034.23	34,374,598.38	421,546,663.22	1,158,604,679.39	11,710,617,093.24	4,455,266.63	1,038,511,159.73	-	1,038,511,159.73	14,368,109,460.59	12,753,583,519.60	6	
7	BENUE	23	4,123,478,291.77	-	4,123,478,291.77	26,890,502.87	103,855,987.23	423,541,958.63	3,569,189,843.04	1,126,788.99	1,274,741,766.00	-	1,274,741,766.00	5,399,346,846.76	4,845,058,398.03	7	
8	BORNO	27	4,568,222,995.05	-	4,568,222,995.05	17,817,212.46	0.00	323,071,065.26	4,227,334,717.33	1,248,320.72	1,275,263,977.72	-	1,275,263,977.72	5,844,735,293.49	5,503,847,015.77	8	
9	CROSS RIVER	18	3,697,348,753.40	-	3,697,348,753.40	229,323,337.36	633,134,951.92	650,454,311.91	2,184,436,152.21	1,010,344.08	1,126,182,186.63	-	1,126,182,186.63	4,824,541,284.11	3,311,628,682.92	9	
10	DELTA	25	3,733,290,567.59	14,950,772,268.88	18,684,062,836.47	28,517,846.08	1,098,907,642.20	1,145,011,172.37	16,411,626,175.82	6,639,453.19	1,425,266,606.31	-	1,425,266,606.31	20,115,968,895.97	17,843,532,235.32	10	
11	EBONYI	13	3,289,446,296.46	-	3,289,446,296.46	40,165,282.68	0.00	467,547,163.91	2,781,733,849.86	898,879.93	1,102,899,188.75	-	1,102,899,188.75	4,393,244,365.14	3,885,531,918.54	11	
12	EDO	18	3,437,998,577.42	1,827,110,982.49	5,265,109,559.90	81,885,066.11	0.00	390,751,098.76	4,792,473,395.03	1,558,824.15	1,315,581,906.86	-	1,315,581,906.86	6,582,250,290.92	6,109,614,126.05	12	
13	EKITI	16	3,287,590,081.08	-	3,287,590,081.08	53,517,269.53	499,654,808.01	424,531,814.40	2,309,886,189.14	898,372.70	1,084,058,311.41	-	1,084,058,311.41	4,372,546,765.19	3,394,842,873.25	13	
14	ENUGU	17	3,697,667,859.56	-	3,697,667,859.56	50,530,281.38	0.00	206,468,378.89	3,440,669,199.29	1,010,431.28	1,293,525,347.49	-	1,293,525,347.49	4,992,203,638.33	4,735,204,978.06	14	
15	GOMBE	11	3,463,272,050.10	-	3,463,272,050.10	39,706,122.23	361,446,152.47	302,954,928.64	2,759,164,846.76	946,379.86	1,047,190,014.49	-	1,047,190,014.49	4,511,408,444.45	3,807,301,241.11	15	
16	IMO	27	3,822,844,162.79	588,878,942.85	4,411,723,105.64	52,664,688.55	0.00	820,323,934.64	3,538,734,482.45	1,264,765.72	1,259,547,054.34	-	1,259,547,054.34	5,672,534,925.70	4,799,546,302.51	16	
17	JIGAWA	27	4,111,823,520.20	-	4,111,823,520.20	29,622,753.04	0.00	163,223,611.96	3,918,977,155.20	1,123,604.19	1,342,512,038.55	-	1,342,512,038.55	5,455,459,162.94	5,262,612,797.94	17	
18	KADUNA	23	4,817,479,501.92	-	4,817,479,501.92	210,872,746.86	0.00	203,254,936.77	4,403,351,818.29	1,316,433.00	1,593,016,420.85	-	1,593,016,420.85	6,411,812,355.77	5,997,684,672.14	18	
19	KANO	44	5,832,095,266.48	-	5,832,095,266.48	60,596,047.79	0.00	420,633,586.39	5,350,865,632.30	1,593,688.70	2,024,830,171.90	-	2,024,830,171.90	7,858,519,127.08	7,377,289,492.90	19	
20	KATSINA	34	4,519,707,850.36	-	4,519,707,850.36	103,053,776.65	0.00	223,849,254.06	4,192,804,819.65	1,235,063.39	1,481,692,698.56	-	1,481,692,698.56	6,002,635,612.31	5,675,732,581.60	20	
21	KEBBI	21	3,882,451,592.51	-	3,882,451,592.51	42,644,052.90	0.00	264,239,440.81	3,575,568,098.80	1,060,925.61	1,192,111,160.67	-	1,192,111,160.67	5,075,623,678.79	4,768,740,185.08	21	
22	KOGI	21	4,063,754,742.47	-	4,063,754,742.47	30,161,047.21	117,593,824.10	399,556,241.96	3,516,443,629.20	1,110,468.83	1,172,973,381.18	-	1,172,973,381.18	5,237,838,592.49	4,690,527,479.22	22	
23	KWARA	16	3,272,932,733.95	-	3,272,932,733.95	39,632,016.56	0.00	456,735,092.52	2,776,565,624.87	894,367.41	1,058,544,238.44	-	1,058,544,238.44	4,332,371,339.79	3,836,004,230.71	23	
24	LAGOS	20	4,925,582,797.59	-	4,925,582,797.59	976,653,546.56	2,000,000,000.00	-	1,948,929,251.03	1,345,973.49	10,453,724,611.19	1,000,000,000.00	9,453,724,611.19	15,380,653,382.27	11,403,999,835.71	24	
25	NASSARAWA	13	3,390,765,345.10	-	3,390,765,345.10	35,806,462.73	101,637,860.22	124,304,116.61	3,129,016,905.54	926,566.55	1,013,338,588.22	-	1,013,338,588.22	4,405,030,499.87	4,143,282,060.31	25	
26	NIGER	25	4,355,287,115.29	-	4,355,287,115.29	35,786,701.48	275,631,992.38	291,742,338.64	3,752,126,082.79	1,190,133.48	1,269,086,188.81	-	1,269,086,188.81	5,625,563,437.57	5,022,402,405.07	26	
27	OGUN	20	3,415,948,565.30	-	3,415,948,565.30	76,473,042.12	0.00	1,133,331,119.97	2,206,144,403.21	933,448.17	1,292,743,569.32	-	1,292,743,569.32	4,709,625,582.79	3,499,821,420.70	27	
28	ONDO	18	3,422,715,941.97	1,561,197,401.57	4,983,913,343.54	72,143,277.43	307,710,850.70	230,223,815.92	4,373,835,399.49	1,530,959.89	1,195,121,265.05	-	1,195,121,265.05	6,180,565,568.47	5,570,487,624.42	28	
29	OSUN	30	3,353,327,438.28	-	3,353,327,438.28	105,738,293.96	945,881,467.00	1,375,047,323.53	926,660,353.79	916,336.20	1,193,788,466.92	-	1,193,788,466.92	4,548,032,241.40	2,121,365,156.91	29	
30	OYO	33	4,123,933,887.02	-	4,123,933,887.02	129,931,487.51	99,912,935.00	513,153,330.41	3,380,936,134.10	1,126,913.49	1,785,182,173.00	-	1,785,182,173.00	5,910,242,973.51	5,167,245,220.59	30	
31	PLATEAU	17	3,839,518,348.47	-	3,839,518,348.47	23,153,960.87	609,914,612.08	519,359,488.18	2,687,090,287.34	1,049,193.60	1,204,026,129.36	-	1,204,026,129.36	5,044,593,671.43	3,892,165,610.30	31	
32	RIVERS	23	3,965,313,934.18	10,015,543,869.19	13,980,857,803.37	57,270,901.29	0.00	871,709,869.48	13,051,877,032.60	4,609,557.18	1,751,945,253.42	-	1,751,945,253.42	15,737,412,613.97	14,808,431,843.20	32	
33	SOKOTO	23	4,052,190,858.76	-	4,052,190,858.76	39,134,398.35	0.00	276,184,462.78	3,736,871,997.63	1,107,308.86	1,206,117,340.90	-	1,206,117,340.90	5,259,415,508.52	4,944,096,647.37	33	
34	TARABA	16	3,541,784,114.80	-	3,541,784,114.80	23,639,373.92	0.00	354,983,319.77	3,163,161,421.11	967,834.21	1,058,307,456.85	-	1,058,307,456.85	4,601,059,405.86	4,222,436,712.17	34	
35	YOBE	17	3,651,124,765.34	-	3,651,124,765.34	36,710,724.21	0.00	89,972,595.59	3,524,441,445.54	997,712.83	1,083,752,728.55	-	1,083,752,728.55	4,735,875,206.71	4,609,191,886.91	35	
36	ZAMFARA	14	3,658,900,594.98	-	3,658,900,594.98	27,705,126.17	488,822,936.86	518,487,915.95	2,623,884,616.00	999,837.67	1,155,520,668.50	-	1,155,520,668.50	4,815,421,101.15	3,780,405,122.17	36	
	Total (States)		139,427,341,914.17	53,033,483,371.20	192,460,825,285.37	3,140,306,687.84	8,266,907,683.39	17,809,284,594.18	163,244,326,319.95	57,593,330.25	54,980,324,609.66	1,000,000,000.00	53,980,324,609.66	247,498,743,225.28	217,282,244,259.86		

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

**Summary of Distribution of Revenue Allocation to Local Government Councils by Federation
Account Allocation Committee for the month of August, 2018 Shared in September, 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	2,231,135,339.51	-	609,684.00	676,533,441.75	2,908,278,465.26	1
2	ADAMAWA	21	2,814,257,010.69	-	769,028.86	795,977,864.63	3,611,003,904.18	2
3	AKWA IBOM	31	3,748,424,964.75	-	1,024,301.26	1,124,129,452.85	4,873,578,718.86	3
4	ANAMBRA	21	2,829,465,553.95	-	773,184.78	888,625,131.61	3,718,863,870.33	4
5	BAUCHI	20	3,212,003,319.68	-	877,717.73	883,721,539.75	4,096,602,577.15	5
6	BAYELSA	8	1,307,402,921.14	-	357,263.24	379,049,264.54	1,686,809,448.92	6
7	BENUE	23	3,495,156,729.50	(139,538,498.52)	955,092.73	924,744,444.25	4,281,317,767.96	7
8	BORNO	27	3,794,692,793.30	-	1,036,944.48	1,023,317,949.50	4,819,047,687.28	8
9	CROSS RIVER	18	2,446,318,926.55	(38,551,266.10)	668,485.45	696,084,369.95	3,104,520,515.85	9
10	DELTA	25	3,134,606,848.51	-	856,568.23	1,055,138,787.22	4,190,602,203.96	10
11	EBONYI	13	1,809,629,083.06	(48,857,921.34)	494,502.45	546,770,122.46	2,308,035,786.63	11
12	EDO	18	2,398,398,510.66	-	655,390.63	805,803,555.14	3,204,857,456.43	12
13	EKITI	16	1,904,415,393.82	-	520,403.93	614,595,661.40	2,519,531,459.16	13
14	ENUGU	17	2,436,808,543.82	-	665,886.63	769,483,621.14	3,206,958,051.59	14
15	GOMBE	11	1,669,702,916.16	(53,983,557.43)	456,265.98	469,504,745.11	2,085,680,369.82	15
16	IMO	27	3,265,865,512.26	-	892,436.20	1,010,988,939.24	4,277,746,887.70	16
17	JIGAWA	27	3,431,099,212.26	-	937,588.26	1,063,648,469.91	4,495,685,270.43	17
18	KADUNA	23	3,858,595,955.10	-	1,054,406.78	1,131,197,180.76	4,990,847,542.63	18
19	KANO	44	6,143,215,464.30	-	1,678,705.96	1,947,232,881.87	8,092,127,052.12	19
20	KATSINA	34	4,676,934,499.29	-	1,278,027.42	1,338,816,629.24	6,017,029,155.95	20
21	KEBBI	21	2,951,647,687.16	-	806,572.48	812,872,637.50	3,765,326,897.14	21
22	KOGI	21	3,050,744,088.49	(89,972,595.51)	833,651.74	803,034,086.43	3,764,639,231.15	22
23	KWARA	16	2,158,720,992.55	-	589,895.93	600,348,508.45	2,759,659,396.93	23
24	LAGOS	20	3,677,372,982.02	-	1,004,885.46	5,976,984,735.29	9,655,362,602.77	24
25	NASSARAWA	13	1,925,951,190.36	(39,238,127.24)	526,288.84	492,251,855.54	2,379,491,207.50	25
26	NIGER	25	3,564,787,091.00	-	974,120.04	966,770,015.42	4,532,531,226.47	26
27	OGUN	20	2,543,106,221.75	(115,776,950.40)	694,933.72	851,672,754.87	3,279,696,959.94	27
28	ONDO	18	2,428,827,304.53	(47,177,126.82)	663,705.66	743,394,780.18	3,125,708,663.54	28
29	OSUN	30	3,289,907,992.55	(82,028,645.40)	899,006.09	1,040,706,675.04	4,249,485,028.28	29
30	OYO	33	4,149,962,239.72	(83,688,581.46)	1,134,026.04	1,477,331,514.88	5,544,739,199.18	30
31	PLATEAU	17	2,601,470,287.68	-	710,882.39	718,951,490.48	3,321,132,660.55	31
32	RIVERS	23	3,224,666,639.03	-	881,178.13	1,203,513,874.43	4,429,061,691.58	32
33	SOKOTO	23	3,247,738,406.29	(35,989,038.17)	887,482.76	878,115,665.81	4,090,752,516.69	33
34	TARABA	16	2,434,190,801.03	-	665,171.30	599,017,956.15	3,033,873,928.47	34
35	YOBE	17	2,447,365,524.32	-	668,771.45	638,221,126.54	3,086,255,422.30	35
36	ZAMFARA	14	2,211,358,353.05	-	604,279.71	619,090,200.70	2,831,052,833.46	36
37	FCT, ABUJA	6	976,689,056.15	-	266,891.78	1,918,585,296.74	2,895,541,244.68	37
	Total LGCs		107,492,636,355.98	(774,802,308.39)	29,373,628.51	38,486,227,226.76	145,233,434,902.87	

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

I	S/n	Local Government Councils	Gross Statutory Allocation	Deduction	Exchange Gain Difference	Value Added Tax	Total Allocation
			₦	₦	₦	₦	₦
ABIA	1	ABA NORTH	114,302,889.16	-	31,234.61	34,911,438.94	149,245,562.71
	2	ABA SOUTH	190,699,480.23	-	52,110.88	61,007,063.76	251,758,654.87
	3	AROCHUKWU	134,178,080.33	-	36,665.74	40,084,800.63	174,299,546.70
	4	BENDE	136,712,931.58	-	37,358.42	41,891,658.12	178,641,948.12
	5	IKWUANO	124,435,543.11	-	34,003.48	37,427,676.68	161,897,223.27
	6	ISIALA NGWA NORTH	128,509,751.98	-	35,116.80	38,726,089.99	167,270,958.77
	7	ISIALA NGWA SOUTH	124,688,880.17	-	34,072.70	37,161,164.17	161,884,117.04
	8	ISUIKWUATO	121,579,433.25	-	33,223.01	35,485,047.11	157,097,703.38
	9	NNEOCHI	131,166,894.91	-	35,842.90	39,566,953.05	170,769,690.86
	10	OBIOMA NGWA	133,107,857.83	-	36,373.29	41,011,366.72	174,155,597.84
	11	OHAFIA	145,564,089.65	-	39,777.10	46,266,142.16	191,870,008.91
	12	OSISIOMA	140,152,341.62	-	38,298.28	44,161,757.40	184,352,397.30
	13	UGWUNAGBO	107,023,419.49	-	29,245.41	32,860,010.24	139,912,675.14
	14	UKWA EAST	101,122,513.05	-	27,632.92	30,900,718.49	132,050,864.45
	15	UKWA WEST	105,298,156.32	-	28,773.96	33,349,730.07	138,676,660.35
	16	UMUAHIA NORTH	156,965,594.89	-	42,892.70	44,246,553.09	201,255,040.67
	17	UMUAHIA SOUTH	135,627,481.94	-	37,061.81	37,475,271.14	173,139,814.89
ABIA TOTAL			2,231,135,339.51	-	609,684.00	676,533,441.75	2,908,278,465.26
ADAMAWA	1	DEMSA	139,090,408.33	-	38,008.09	40,327,895.04	179,456,311.46
	2	FUFORE	169,919,434.14	-	46,432.49	42,557,988.58	212,523,855.21
	3	GANYE	144,686,446.85	-	39,537.28	38,994,590.12	183,720,574.25
	4	GIREI	126,675,068.95	-	34,615.45	36,182,474.83	162,892,159.23
	5	GOMBI	125,349,520.09	-	34,253.23	37,538,050.99	162,921,824.32
	6	GUYUK	134,016,699.95	-	36,621.64	40,124,484.38	174,177,805.97
	7	HONG	145,976,318.16	-	39,889.75	39,410,237.45	185,426,445.36
	8	JADA	152,703,406.04	-	41,728.00	39,356,374.04	192,101,508.09
	9	YOLA-NORTH	132,768,013.84	-	36,280.42	41,812,314.46	174,616,608.72
	10	LAMURDE	118,876,296.19	-	32,484.35	34,764,374.22	153,673,154.75
	11	MADAGALI	120,804,897.60	-	33,011.36	36,581,047.54	157,418,956.50
	12	MAIHA	118,275,771.75	-	32,320.25	34,633,386.33	152,941,478.32
	13	MAYO-BELWA	137,143,300.13	-	37,476.02	38,090,707.70	175,271,483.85
	14	MICHIKA	132,952,307.40	-	36,330.78	38,269,949.94	171,258,588.12
	15	MUBI NORTH	126,868,490.80	-	34,668.31	37,921,033.84	164,824,192.95
	16	MUBI SOUTH	118,193,854.83	-	32,297.86	36,095,204.56	154,321,357.25
	17	NUMAN	112,326,359.02	-	30,694.50	32,943,081.67	145,300,135.18
	18	SHELLENG	127,247,272.84	-	34,771.82	37,755,814.23	165,037,858.88
	19	SONG	160,168,421.00	-	43,767.91	41,354,516.74	201,566,705.65
	20	TOUNGO	137,229,237.90	-	37,499.51	29,752,272.80	167,019,010.21
	21	YOLA-SOUTH	132,985,484.90	-	36,339.85	41,512,065.14	174,533,889.89
ADAMAWA TOTAL			2,814,257,010.69	-	769,028.86	795,977,864.63	3,611,003,904.18

AKWA IBOM	1	ABAK	127,697,503.60	-	34,894.85	37,304,177.91	165,036,576.36
	2	EASTERN OBOLO	99,706,016.65	-	27,245.84	30,825,144.13	130,558,406.63
	3	EKET	131,640,188.34	-	35,972.23	40,064,739.41	171,740,899.97
	4	EKPE ATAI	100,917,156.47	-	27,576.80	31,984,238.47	132,928,971.74
	5	ESSIEN UDIM	135,616,087.17	-	37,058.69	41,723,616.87	177,376,762.74
	6	ETIM EKPO	118,204,696.71	-	32,300.83	34,526,706.78	152,763,704.31
	7	ETINAN	134,064,713.19	-	36,634.76	39,794,762.48	173,896,110.43
	8	IBENO	107,419,225.19	-	29,353.57	32,048,990.04	139,497,568.80
	9	IBESIKPO ASUTAN	124,663,727.62	-	34,065.83	37,140,113.11	161,837,906.56
	10	IBIONO IBOM	135,628,364.36	-	37,062.05	41,473,849.04	177,139,275.44
	11	IKA	104,383,344.85	-	28,523.98	31,847,641.53	136,259,510.36
	12	IKONO	123,466,739.95	-	33,738.74	36,711,432.97	160,211,911.66
	13	IKOT ABASI	123,501,550.55	-	33,748.25	36,721,248.82	160,256,547.61
	14	IKOT EKPENE	127,373,477.20	-	34,806.30	37,633,049.90	165,041,333.40
	15	INI	116,368,153.88	-	31,798.97	34,013,478.41	150,413,431.26
	16	ITU	118,817,747.25	-	32,468.35	36,309,643.30	155,159,858.90
	17	MBO	110,909,304.21	-	30,307.27	34,410,731.35	145,350,342.84
	18	MKPAT ENIN	137,794,229.61	-	37,653.90	40,516,680.61	178,348,564.12
	19	NSIT IBOM	114,979,082.37	-	31,419.39	34,790,084.81	149,800,586.57
	20	NSIT UBIUM	120,977,165.40	-	33,058.43	36,408,461.62	157,418,685.46
	21	OBAT AKARA	125,833,823.22	-	34,385.57	38,062,307.43	163,930,516.23
	22	OKOBO	108,157,464.52	-	29,555.30	34,414,443.23	142,601,463.05
	23	ONNA	112,937,433.09	-	30,861.48	36,007,744.26	148,976,038.83
	24	ORON	115,679,694.61	-	31,610.84	33,045,504.32	148,756,809.77
	25	ORUK ANAM	136,296,306.33	-	37,244.57	40,072,740.55	176,406,291.46
	26	UDUNG UKO	101,528,032.90	-	27,743.73	30,225,882.79	131,781,659.42
	27	UKANAFUN	124,575,725.48	-	34,041.78	36,309,643.30	160,919,410.56
	28	UQUO	101,564,188.27	-	27,753.61	31,085,635.16	132,677,577.04
	29	URUAN	132,456,006.33	-	36,195.16	35,589,292.40	168,081,493.89
	30	URUE OFFONG/ORUK	109,600,824.57	-	29,949.72	31,700,816.31	141,331,590.60
	31	UYO	165,666,990.87	-	45,270.46	51,366,651.54	217,078,912.86
AKWA IBOM TOTAL			3,748,424,964.75	-	1,024,301.26	1,124,129,452.85	4,873,578,718.86
ANAMBRA	1	AGUATA	186,338,539.37	-	50,919.20	56,422,879.57	242,812,338.14
	2	ANAMBRA EAST	122,546,828.80	-	33,487.36	38,536,516.45	161,116,832.62
	3	ANAMBRA WEST	126,066,031.57	-	34,449.03	39,698,332.83	165,798,813.42
	4	ANIOCHA	152,375,392.95	-	41,638.37	49,397,540.51	201,814,571.84
	5	AWKA NORTH	115,724,153.62	-	31,622.99	35,177,436.00	150,933,212.61
	6	AWKA SOUTH	133,224,305.94	-	36,405.11	41,482,754.10	174,743,465.15
	7	AYAMELUM	123,468,877.85	-	33,739.32	38,955,463.23	162,458,080.41
	8	DUNUKOFIA	110,396,518.25	-	30,167.15	33,839,016.93	144,265,702.33
	9	EKWUSIGWO	122,616,027.70	-	33,506.27	38,940,698.22	161,590,232.20
	10	IDEMILI NORTH	193,982,975.94	-	53,008.13	61,422,443.10	255,458,427.18
	11	IDEMILI SOUTH	134,818,402.54	-	36,840.72	43,019,799.63	177,875,042.89
	12	IHIALA	164,829,033.03	-	45,041.47	50,812,671.63	215,686,746.13
	13	NJIKOKA	121,107,267.76	-	33,093.99	38,135,139.21	159,275,500.96
	14	NNEWI NORTH	120,078,576.63	-	32,812.88	38,886,092.44	158,997,481.95
	15	NNEWI SOUTH	144,120,585.69	-	39,382.65	45,162,375.45	189,322,343.79
	16	OGBARU	137,711,297.86	-	37,631.23	44,190,771.96	181,939,701.06
	17	ONISHA NORTH	115,364,029.62	-	31,524.58	36,194,819.25	151,590,373.45
	18	ONISHA SOUTH	119,538,145.89	-	32,665.21	37,161,556.06	156,732,367.15
	19	ORUMBA NORTH	129,091,047.77	-	35,275.65	40,109,855.86	169,236,179.28
	20	ORUMBA SOUTH	130,636,876.30	-	35,698.06	41,330,072.38	172,002,646.74
	21	OYI	125,430,638.85	-	34,275.40	39,748,896.79	165,213,811.04
ANAMBRA TOTAL			2,829,465,553.95	-	773,184.78	888,625,131.61	3,718,863,870.33

BAUCHI	1	ALKALERI	211,489,617.41	-	57,792.03	52,195,536.79	263,742,946.23
	2	BAUCHI	255,395,987.40	-	69,789.96	65,755,092.82	321,220,870.18
	3	BOGORO	111,696,532.66	-	30,522.39	31,969,208.68	143,696,263.73
	4	DAMBAN	132,007,051.91	-	36,072.48	37,471,607.33	169,514,731.72
	5	DARAZO	167,456,381.78	-	45,759.43	45,775,892.99	213,278,034.20
	6	DASS	110,887,064.34	-	30,301.20	32,441,688.92	143,359,054.45
	7	GAMAWA	176,906,108.72	-	48,341.68	48,645,666.04	225,600,116.44
	8	GANJUWA	178,581,560.97	-	48,799.51	45,682,766.21	224,313,126.69
	9	GIADE	125,612,362.01	-	34,325.06	37,970,400.62	163,617,087.69
	10	I/GADAU	143,862,814.10	-	39,312.21	43,994,111.27	187,896,237.58
	11	JAMAARE	111,316,496.73	-	30,418.54	34,746,349.87	146,093,265.14
	12	KATAGUM	172,385,194.85	-	47,106.28	49,436,047.62	221,868,348.76
	13	KIRFI	141,778,595.93	-	38,742.67	37,199,073.33	179,016,411.93
	14	MISAU	165,552,819.82	-	45,239.26	46,756,652.43	212,354,711.51
	15	NINGI	212,152,276.89	-	57,973.11	56,960,592.41	269,170,842.41
	16	SHIRA	159,046,348.92	-	43,461.29	44,325,540.32	203,415,350.52
	17	TAFAWA BALEWA	156,434,279.30	-	42,747.51	43,168,590.62	199,645,617.44
	18	TORO	219,995,047.25	-	60,116.24	53,926,094.66	273,981,258.15
	19	WARJI	122,440,001.10	-	33,458.17	34,485,446.42	156,958,905.69
	20	ZAKI	137,006,777.58	-	37,438.72	40,815,180.40	177,859,396.70
BAUCHI TOTAL			3,212,003,319.68	-	877,717.73	883,721,539.75	4,096,602,577.15
BAYELSA	1	BRASS	155,581,369.40	-	42,514.44	45,082,209.28	200,706,093.12
	2	EKERMOR	178,608,218.72	-	48,806.80	52,110,682.81	230,767,708.32
	3	KOLOKUMA/OPOKUMA	118,863,959.27	-	32,480.98	36,193,757.23	155,090,197.48
	4	NEMBE	146,564,631.74	-	40,050.51	40,618,227.84	187,222,910.09
	5	OGBIA	154,026,649.85	-	42,089.60	44,659,633.11	198,728,372.56
	6	SAGBAMA	151,432,107.03	-	41,380.61	45,255,182.58	196,728,670.21
	7	SOUTHERN IJAW	209,213,814.17	-	57,170.14	56,165,368.34	265,436,352.65
	8	YENAGOA	193,112,170.96	-	52,770.17	58,964,203.37	252,129,144.51
BAYELSA TOTAL			1,307,402,921.14	-	357,263.24	379,049,264.54	1,686,809,448.92
BENUE	1	ADO	153,875,346.77	(6,066,891.24)	42,048.25	39,829,863.94	187,680,367.72
	2	AGATU	135,771,710.98	(6,066,891.24)	37,101.22	34,603,628.68	164,345,549.63
	3	APA	131,467,382.12	(6,066,891.24)	35,925.01	33,056,354.87	158,492,770.76
	4	BURUKU	155,852,863.06	(6,066,891.24)	42,588.63	41,878,735.58	191,707,296.03
	5	GBOKO	202,272,750.70	(6,066,891.24)	55,273.41	54,681,811.80	250,942,944.67
	6	GUMA	165,259,372.53	(6,066,891.24)	45,159.07	40,878,839.37	200,116,479.72
	7	GWER EAST	156,763,941.55	(6,066,891.24)	42,837.59	38,573,188.58	189,313,076.49
	8	GWER WEST	134,715,485.38	(6,066,891.24)	36,812.59	35,149,851.47	163,835,258.21
	9	KATSINA ALA	170,180,403.66	(6,066,891.24)	46,503.80	43,610,695.71	207,770,711.93
	10	KONSHISHA	161,009,954.29	(6,066,891.24)	43,997.87	43,689,387.42	198,676,448.34
	11	KWANDE	184,345,651.92	(6,066,891.24)	50,374.62	45,588,629.31	223,917,764.61
	12	LOGO	141,566,602.53	(6,066,891.24)	38,684.74	39,019,933.17	174,558,329.20
	13	MAKURDI	170,054,763.86	(6,066,891.24)	46,469.47	49,605,783.68	213,640,125.77
	14	OBI	125,620,134.52	(6,066,891.24)	34,327.18	33,228,750.77	152,816,321.24
	15	OGBADIBO	131,966,609.41	(6,066,891.24)	36,061.43	35,691,125.10	161,626,904.70
	16	OHIMINI	120,369,641.51	(6,066,891.24)	32,892.42	30,970,859.42	145,306,502.12
	17	OJU	152,304,367.95	(6,066,891.24)	41,618.96	39,116,689.34	185,395,785.01
	18	OKPOKWU	142,724,669.27	(6,066,891.24)	39,001.20	39,645,507.57	176,342,286.79
	19	OTUKPO	167,156,859.40	(6,066,891.24)	45,677.58	46,658,391.23	207,794,036.97
	20	TARKA	115,852,700.09	(6,066,891.24)	31,658.11	31,631,737.86	141,449,204.83
	21	UKUM	158,408,100.52	(6,066,891.24)	43,286.88	42,968,294.15	195,352,790.31
	22	USHONGO	154,244,839.65	(6,066,891.24)	42,149.22	40,610,099.73	188,830,197.37
	23	VANDEIKYA	163,372,577.84	(6,066,891.24)	44,643.48	44,056,285.49	201,406,615.57
BENUE TOTAL			3,495,156,729.50	(139,538,498.52)	955,092.73	924,744,444.25	4,281,317,767.96

BORNO	1	ABADAN	137,200,247.46	-	37,491.58	33,482,059.86	170,719,798.91
	2	ASKIRA UBA	132,667,627.11	-	36,252.99	36,609,189.48	169,313,069.58
	3	BAMA	186,126,933.52	-	50,861.38	47,488,690.42	233,666,485.31
	4	BAYO	107,214,741.62	-	29,297.69	31,733,190.09	138,977,229.40
	5	BIU	148,393,912.89	-	40,550.38	39,742,093.11	188,176,556.39
	6	CHIBOK	106,902,296.01	-	29,212.31	30,671,346.84	137,602,855.15
	7	DAMBOA	179,202,931.18	-	48,969.31	44,320,152.80	223,572,053.28
	8	DIKWA	118,590,323.38	-	32,406.20	33,954,622.59	152,577,352.17
	9	GUBIO	140,843,991.59	-	38,487.28	37,820,662.47	178,703,141.33
	10	GUZAMALA	120,050,074.04	-	32,805.10	33,108,232.97	153,191,112.11
	11	GWOZA	172,967,854.90	-	47,265.50	48,010,497.33	221,025,617.74
	12	HAWUL	122,498,597.09	-	33,474.18	35,142,834.51	157,674,905.79
	13	JERE	141,334,848.83	-	38,621.41	42,639,993.92	184,013,464.16
	14	KAGA	124,932,642.39	-	34,139.32	32,643,588.90	157,610,370.61
	15	KALA BALGE	114,972,955.94	-	31,417.71	30,233,510.75	145,237,884.40
	16	KONDUGA	168,467,561.17	-	46,035.74	38,132,954.75	206,646,551.67
	17	KUKAWA	173,622,947.24	-	47,444.51	42,034,546.13	215,704,937.88
	18	KWAYA KUSAR	96,673,342.02	-	26,417.13	29,879,068.08	126,578,827.23
	19	MAFA	130,237,795.58	-	35,589.01	33,757,398.38	164,030,782.98
	20	MAGUMERI	154,122,317.72	-	42,115.74	36,785,709.68	190,950,143.14
	21	MAIDUGURI METRO	224,438,923.15	-	61,330.58	68,234,433.35	292,734,687.07
	22	MARTE	140,152,927.14	-	38,298.44	35,889,828.41	176,081,053.99
	23	MOBBAR	130,513,107.61	-	35,664.24	34,840,935.47	165,389,707.33
	24	MONGUNO	127,393,167.44	-	34,811.68	34,279,782.70	161,707,761.83
	25	NGALA	145,695,590.66	-	39,813.04	44,773,661.24	190,509,064.94
	26	NGANZAI	126,645,751.42	-	34,607.44	33,450,632.67	160,130,991.53
	27	SHANI	122,829,384.21	-	33,564.58	33,658,332.61	156,521,281.39
BORNO TOTAL			3,794,692,793.30	-	1,036,944.48	1,023,317,949.50	4,819,047,687.28
CROSS RIVER	1	ABI	130,215,460.89	(2,017,457.56)	35,582.91	37,376,643.28	165,610,229.51
	2	AKAMKPA	163,679,254.63	(2,544,453.37)	44,727.28	37,898,202.73	199,077,731.28
	3	AKPABUYO	156,689,245.24	(2,434,582.26)	42,817.18	47,818,803.05	202,116,283.21
	4	BAKASSI	101,098,644.78	(1,558,697.37)	27,626.40	28,103,806.12	127,671,379.92
	5	BEKWARA	120,769,569.13	(1,868,649.67)	33,001.71	34,161,336.05	153,095,257.22
	6	BIASE	138,936,431.34	(2,154,700.07)	37,966.02	39,387,736.29	176,207,433.57
	7	BOKI	159,283,292.35	(2,475,446.61)	43,526.04	40,786,535.16	197,637,906.93
	8	CALABAR MUNICIPAL	126,176,887.62	(1,953,847.98)	34,479.32	40,229,836.63	164,487,355.59
	9	CALABAR SOUTH	134,489,009.61	(2,084,922.28)	36,750.71	41,239,301.23	173,680,139.26
	10	ETUNG	105,310,135.74	(1,625,005.68)	28,777.23	32,047,547.88	135,761,455.17
	11	IKOM	143,694,195.30	(2,231,802.60)	39,266.13	38,826,830.97	180,328,489.80
	12	OBANLIKU	124,005,190.64	(2,540,598.25)	33,885.88	34,532,688.36	156,031,166.64
	13	OBUBRA	136,672,457.11	(2,119,233.01)	37,347.36	39,656,723.38	174,247,294.83
	14	OBUDU	129,392,792.57	(2,004,350.13)	35,358.10	38,639,010.18	166,062,810.73
	15	ODUKPANI	146,769,622.92	(2,278,449.64)	40,106.53	41,306,444.89	185,837,724.70
	16	OGAJA	137,938,267.32	(2,139,279.57)	37,693.26	39,611,933.44	175,448,614.44
	17	YAKURR	138,482,051.23	(2,147,660.84)	37,841.85	41,636,884.11	178,009,116.35
	18	YALA	152,716,418.15	(2,372,129.21)	41,731.56	42,824,106.20	193,210,126.70
CROSS RIVER TOTAL			2,446,318,926.55	(38,551,266.10)	668,485.45	696,084,369.95	3,104,520,515.85

DELTA	1	ANIOCHA NORTH	106,941,380.20	-	29,222.99	37,320,343.36	144,290,946.55
	2	ANIOCHA SOUTH	116,561,861.30	-	31,851.90	40,281,016.07	156,874,729.27
	3	BOMADI	99,641,182.96	-	27,228.13	35,830,067.43	135,498,478.51
	4	BURUTU	143,202,396.99	-	39,131.74	45,977,669.42	189,219,198.15
	5	ETHIOPE EAST	130,291,929.28	-	35,603.80	45,245,687.99	175,573,221.07
	6	ETHIOPE WEST	133,463,329.42	-	36,470.43	45,476,649.00	178,976,448.85
	7	IKA NORTH EAST	141,495,756.32	-	38,665.38	43,832,289.08	185,366,710.78
	8	IKA SOUTH	133,078,828.87	-	36,365.36	42,094,884.87	175,210,079.10
	9	ISOKO NORTH	125,217,370.90	-	34,217.12	40,573,924.12	165,825,512.15
	10	ISOKO SOUTH	140,020,968.63	-	38,262.38	47,466,213.14	187,525,444.15
	11	NDOKWA EAST	117,660,769.66	-	32,152.19	37,193,314.80	154,886,236.65
	12	NDOKWA WEST	121,349,289.45	-	33,160.12	41,000,377.13	162,382,826.70
	13	OKPE	111,153,330.30	-	30,373.96	39,408,725.82	150,592,430.07
	14	OSHIMILI NORTH	108,859,686.89	-	29,747.19	38,195,108.19	147,084,542.27
	15	OSHIMILI SOUTH	118,125,316.26	-	32,279.13	41,023,308.26	159,180,903.66
	16	PATANI	97,552,917.41	-	26,657.48	34,268,028.61	131,847,603.51
	17	SAPELE	122,875,441.07	-	33,577.16	42,861,510.46	165,770,528.69
	18	UDU	129,190,800.55	-	35,302.91	40,508,430.18	169,734,533.64
	19	UGHELLI NORTH	168,719,425.24	-	46,104.57	55,163,483.77	223,929,013.58
	20	UGHELLI SOUTH	133,746,495.50	-	36,547.80	46,300,189.98	180,083,233.29
	21	UKWUANI	106,072,848.20	-	28,985.65	38,613,642.54	144,715,476.39
	22	UVWIE	124,634,184.24	-	34,057.76	44,476,917.76	169,145,159.77
	23	WARRI SOUTH	154,884,453.92	-	42,324.00	53,710,821.50	208,637,599.41
	24	WARRI NORTH	127,460,829.26	-	34,830.17	40,008,482.07	167,504,141.50
	25	WARRI SOUTH-WEST	122,406,055.68	-	33,448.90	38,307,701.68	160,747,206.25
DELTA TOTAL			3,134,606,848.51	-	856,568.23	1,055,138,787.22	4,190,602,203.96
EBONYI	1	ABAKALIKI	139,000,273.98	(3,756,282.01)	37,983.46	40,783,231.36	176,065,206.79
	2	AFIKPO NORTH	130,521,038.86	(3,671,489.66)	35,666.41	41,186,423.30	168,071,638.91
	3	AFIKPO SOUTH	131,644,644.02	(3,682,725.71)	35,973.45	41,224,449.38	169,222,341.13
	4	EBONYI	126,942,221.91	(3,635,701.49)	34,688.46	38,730,482.88	162,071,691.76
	5	EZZA NORTH	126,530,287.41	(3,631,582.14)	34,575.89	40,279,736.35	163,213,017.51
	6	EZZA SOUTH	131,514,565.43	(3,681,424.92)	35,937.90	39,255,754.21	167,124,832.62
	7	IKWO	153,664,750.96	(3,902,926.78)	41,990.70	45,970,038.28	195,773,853.16
	8	ISHIELU	136,112,142.36	(3,727,400.69)	37,194.25	40,727,553.26	173,149,489.17
	9	IVO	123,148,878.76	(3,597,768.06)	33,651.88	38,242,330.29	157,827,092.87
	10	IZZI	171,053,259.87	(4,076,811.87)	46,742.32	47,575,877.20	214,599,067.52
	11	OHAOZARA	132,700,564.74	(3,693,284.92)	36,261.99	40,527,771.98	169,571,313.80
	12	OHAIKWU	146,424,879.77	(3,830,528.07)	40,012.32	44,463,265.14	187,097,629.16
	13	ONICHA	160,371,574.99	(3,969,995.02)	43,823.42	47,803,208.82	204,248,612.21
EBONYI TOTAL			1,809,629,083.06	(48,857,921.34)	494,502.45	546,770,122.46	2,308,035,786.63

EDO	1	AKOKO EDO	166,499,777.97	-	45,498.02	51,639,090.75	218,184,366.74
	2	EGOR	158,138,558.98	-	43,213.22	58,055,600.08	216,237,372.28
	3	ESAN CENTRAL	104,643,180.93	-	28,594.98	38,705,274.09	143,377,050.01
	4	ESAN NORTH EAST	107,733,237.92	-	29,439.38	39,863,048.65	147,625,725.94
	5	ESAN SOUTH EAST	128,993,843.37	-	35,249.09	43,853,312.56	172,882,405.01
	6	ESAN WEST	109,640,103.47	-	29,960.45	40,398,878.20	150,068,942.11
	7	ETSAKO CENTRAL	109,740,948.56	-	29,988.01	37,819,786.07	147,590,722.64
	8	ETSAKO EAST	127,308,649.21	-	34,788.59	42,061,302.56	169,404,740.36
	9	ETSAKO WEST	140,118,794.48	-	38,289.11	46,318,656.38	186,475,739.97
	10	IGUEBEN	101,956,984.63	-	27,860.95	35,762,913.29	137,747,758.87
	11	IKPOBA OKHA	174,946,815.06	-	47,806.28	60,629,743.04	235,624,364.38
	12	OREDO	180,048,105.57	-	49,200.26	60,923,805.90	241,021,111.73
	13	ORHIONWON	141,123,014.01	-	38,563.53	45,090,273.75	186,251,851.28
	14	OVI NORTH EAST	134,585,520.23	-	36,777.08	42,709,065.72	177,331,363.02
	15	OVI SOUTH WEST	146,889,021.61	-	40,139.15	41,183,650.72	188,112,811.48
	16	OWAN EAST	128,852,185.76	-	35,210.38	42,753,278.25	171,640,674.39
	17	OWAN WEST	105,676,288.79	-	28,877.29	38,051,819.40	143,756,985.48
	18	UHUNMWODE	131,503,480.12	-	35,934.87	39,984,055.72	171,523,470.72
EDO TOTAL			2,398,398,510.66	-	655,390.63	805,803,555.14	3,204,857,456.43
EKITI	1	ADO EKITI	154,519,387.30	-	42,224.24	51,577,645.77	206,139,257.31
	2	AIYEKIRE	117,578,812.31	-	32,129.79	38,344,569.63	155,955,511.74
	3	EFON	112,109,744.32	-	30,635.31	33,292,132.53	145,432,512.15
	4	EKITI EAST	115,759,397.30	-	31,632.62	37,500,077.19	153,291,107.11
	5	EKITI SOUTH WEST	122,611,759.88	-	33,505.11	39,753,761.75	162,399,026.73
	6	EKITI WEST	124,991,441.34	-	34,155.38	40,959,295.74	165,984,892.47
	7	EMURE	102,993,723.81	-	28,144.25	33,864,833.35	136,886,701.41
	8	IDO-OSI	126,880,028.62	-	34,671.46	39,245,400.07	166,160,100.15
	9	IJERO	135,756,587.39	-	37,097.09	44,383,540.20	180,177,224.68
	10	IKERE	118,545,313.14	-	32,393.90	38,275,446.30	156,853,153.35
	11	IKOLE	127,040,849.05	-	34,715.41	40,014,335.26	167,089,899.72
	12	ILEJEMEJI	89,152,222.65	-	24,361.89	29,711,329.50	118,887,914.05
	13	IREPODUN/IFELODUN	112,994,426.27	-	30,877.06	36,773,704.81	149,799,008.14
	14	ISE/ORUN	110,264,157.76	-	30,130.98	35,503,831.68	145,798,120.42
	15	MOBA	118,259,796.55	-	32,315.88	38,204,590.76	156,496,703.20
	16	OYE	114,957,746.12	-	31,413.56	37,191,166.84	152,180,326.51
EKITI TOTAL			1,904,415,393.82	-	520,403.93	614,595,661.40	2,519,531,459.16

ENUGU	1	AGWU	144,004,373.63	-	39,350.89	45,802,230.93	189,845,955.45
	2	ANINRI	121,334,033.96	-	33,155.95	40,489,220.31	161,856,410.23
	3	ENUGU EAST	164,238,475.06	-	44,880.10	52,479,891.18	216,763,246.34
	4	ENUGU NORTH	154,390,199.73	-	42,188.94	49,655,815.41	204,088,204.08
	5	ENUGU SOUTH	149,277,543.15	-	40,791.85	45,850,815.23	195,169,150.22
	6	EZEAGU	143,525,622.72	-	39,220.07	43,458,306.61	187,023,149.39
	7	IGBO ETITI	144,915,799.74	-	39,599.95	46,718,981.17	191,674,380.87
	8	IGBO EZE NORTH	156,844,873.90	-	42,859.71	50,858,379.91	207,746,113.51
	9	IGBO EZE SOUTH	142,717,282.92	-	38,999.18	41,611,443.37	184,367,725.47
	10	ISI UZO	133,464,565.98	-	36,470.76	41,701,105.74	175,202,142.48
	11	NKANU EAST	139,728,429.12	-	38,182.44	41,730,718.24	181,497,329.80
	12	NKANU WEST	135,666,509.27	-	37,072.47	41,559,229.69	177,262,811.43
	13	NSUKKA	175,705,877.10	-	48,013.70	54,999,345.87	230,753,236.68
	14	OJI RIVER	120,558,946.47	-	32,944.15	39,900,599.68	160,492,490.31
	15	UDENU	133,439,257.18	-	36,463.85	44,179,894.80	177,655,615.83
	16	UDI	151,518,497.29	-	41,404.21	48,760,841.49	200,320,743.00
	17	UZO UWANI	125,478,256.59	-	34,288.41	39,726,801.52	165,239,346.52
ENUGU TOTAL			2,436,808,543.82	-	665,886.63	769,483,621.14	3,206,958,051.59
GOMBE	1	AKKO	200,202,768.07	(4,907,596.13)	54,707.76	52,899,304.82	248,249,184.53
	2	BALANGA	145,393,755.69	(4,907,596.13)	39,730.56	42,563,469.61	183,089,359.72
	3	BILLIRI	146,335,620.68	(4,907,596.13)	39,987.93	41,705,201.99	183,173,214.48
	4	DUKKU	159,452,405.03	(4,907,596.13)	43,572.25	42,121,426.73	196,709,807.88
	5	FUNAKAYE	155,089,286.22	(4,907,596.13)	42,379.97	44,505,026.85	194,729,096.91
	6	GOMBE	168,872,531.85	(4,907,596.13)	46,146.41	47,137,404.98	211,148,487.11
	7	KALTUNGO	132,411,670.01	(4,907,596.13)	36,183.05	37,387,963.28	164,928,220.21
	8	KWAMI	142,035,906.51	(4,907,596.13)	38,812.98	41,140,502.32	178,307,625.68
	9	NAFADA	129,491,654.49	(4,907,596.13)	35,385.12	36,429,475.08	161,048,918.56
	10	SHOMGOM	122,806,441.45	(4,907,596.13)	33,558.31	37,529,426.90	155,461,830.53
	11	YAMALTU/DEBA	167,610,876.16	(4,907,596.13)	45,801.65	46,085,542.55	208,834,624.22
GOMBE TOTAL			1,669,702,916.16	(53,983,557.43)	456,265.98	469,504,745.11	2,085,680,369.82

IMO	1	ABOH MBAISE	131,020,780.81	-	35,802.97	41,561,327.25	172,617,911.03
	2	AHIAZU MBAISE	123,297,159.02	-	33,692.40	39,519,796.88	162,850,648.30
	3	EHIME MBANO	113,271,814.96	-	30,952.86	36,222,745.95	149,525,513.77
	4	EZINIHITE MBAISE	120,473,313.15	-	32,920.75	39,081,878.30	159,588,112.21
	5	IDEATO NORTH	129,184,293.79	-	35,301.13	38,489,050.88	167,708,645.80
	6	IDEATO SOUTH	129,616,863.94	-	35,419.33	38,610,552.87	168,262,836.14
	7	IHITE UBOMA	116,013,929.49	-	31,702.17	35,382,460.30	151,428,091.96
	8	IKEDURU	122,882,778.92	-	33,579.17	37,739,252.45	160,655,610.54
	9	ISIALA MBANO	138,253,064.71	-	37,779.28	41,815,714.31	180,106,558.30
	10	ISU	122,196,359.85	-	33,391.59	38,989,081.47	161,218,832.92
	11	MBAITOLI	150,724,081.36	-	41,187.13	45,017,741.28	195,783,009.76
	12	NGOR/OKPALA	128,009,266.39	-	34,980.04	38,614,924.63	166,659,171.06
	13	NJABA	115,640,256.91	-	31,600.06	37,392,316.02	153,064,172.99
	14	NKWANGELE	112,536,805.73	-	30,752.01	36,019,912.69	148,587,470.43
	15	NKWERRE	100,252,455.02	-	27,395.16	32,034,185.52	132,314,035.70
	16	OBOWO	108,672,351.90	-	29,696.00	35,165,521.92	143,867,569.82
	17	OGUTA	127,577,443.02	-	34,862.04	37,218,930.29	164,831,235.35
	18	OHAJI/EGBEMA	138,087,569.95	-	37,734.05	40,479,604.86	178,604,908.86
	19	OKIGWE	120,984,917.31	-	33,060.55	36,330,472.77	157,348,450.62
	20	ONUIMO	107,482,426.52	-	29,370.84	33,609,257.13	141,121,054.49
	21	ORLU	118,215,899.81	-	32,303.89	37,194,926.84	155,443,130.53
	22	ORSU	114,998,430.88	-	31,424.68	35,321,338.12	150,351,193.67
	23	ORU	111,233,158.83	-	30,395.77	34,646,519.53	145,910,074.13
	24	ORU WEST	115,069,238.26	-	31,444.02	35,114,215.58	150,214,897.87
	25	OWERRI MUNICIPAL	116,123,028.22	-	31,731.98	35,916,062.72	152,070,822.93
	26	OWERRI NORTH	123,535,163.04	-	33,757.44	39,890,406.82	163,459,327.29
	27	OWERRI WEST	110,512,660.44	-	30,198.89	33,610,741.88	144,153,601.21
IMO TOTAL			3,265,865,512.26	-	892,436.20	1,010,988,939.24	4,277,746,887.70
JIGAWA	1	AUYO	115,405,959.57	-	31,536.04	36,997,336.31	152,434,831.91
	2	BABURA	136,491,924.84	-	37,298.03	43,274,526.66	179,803,749.53
	3	BIRNIN KUDU	169,390,201.15	-	46,287.87	51,958,000.81	221,394,489.83
	4	BIRNIWA	128,123,885.74	-	35,011.36	37,849,252.50	166,008,149.59
	5	GAGARAWA	109,941,470.68	-	30,042.80	32,740,477.40	142,711,990.89
	6	BUJI	107,849,663.17	-	29,471.19	34,140,843.51	142,019,977.87
	7	DUTSE	151,391,318.28	-	41,369.46	46,412,461.95	197,845,149.69
	8	GARKI	127,058,040.85	-	34,720.11	38,666,194.59	165,758,955.54
	9	GUMEL	111,294,411.65	-	30,412.51	34,948,382.19	146,273,206.35
	10	GURI	117,576,487.92	-	32,129.16	35,596,475.29	153,205,092.37
	11	GWARAM	163,555,716.77	-	44,693.53	48,593,311.30	212,193,721.60
	12	GWIWA	120,927,134.76	-	33,044.76	36,380,010.52	157,340,190.04
	13	HADEJIA	102,082,213.17	-	27,895.17	34,821,931.04	136,932,039.37
	14	JAHUN	140,308,744.52	-	38,341.02	45,006,156.85	185,353,242.38
	15	KAFIN HAUSA	157,811,418.08	-	43,123.83	48,467,602.52	206,322,144.43
	16	KAUGAMA	115,660,573.19	-	31,605.61	36,663,680.13	152,355,858.94
	17	KAZAURE	122,390,811.20	-	33,444.73	39,430,098.14	161,854,354.07
	18	KIRI-KASAMMA	127,651,476.48	-	34,882.27	41,907,072.50	169,593,431.25
	19	KIYAWA	131,882,687.81	-	36,038.50	40,372,006.63	172,290,732.94
	20	MAIGATARI	133,023,035.91	-	36,350.11	40,933,076.92	173,992,462.94
	21	MALAM MADORI	124,615,912.07	-	34,052.77	39,423,416.76	164,073,381.60
	22	MIGA	114,305,081.70	-	31,235.21	36,702,283.61	151,038,600.52
	23	RINGIM	140,277,310.71	-	38,332.43	41,948,398.02	182,264,041.16
	24	RONI	103,736,257.53	-	28,347.15	32,528,075.76	136,292,680.44
	25	SULE TAKARKAR	130,201,390.70	-	35,579.06	36,902,312.35	167,139,282.11
	26	TAURA	118,417,504.95	-	32,358.98	36,977,209.70	155,427,073.63
	27	YANKWASHI	109,728,578.87	-	29,984.63	34,007,875.96	143,766,439.45
JIGAWA TOTAL			3,431,099,212.26	-	937,588.26	1,063,648,469.91	4,495,685,270.43

KADUNA	1	BIRNIN GWARI	205,443,534.57	-	56,139.86	48,242,098.24	253,741,772.67
	2	CHIKUN	208,900,397.22	-	57,084.49	57,801,162.08	266,758,643.80
	3	GIWA	172,881,761.06	-	47,241.98	51,051,903.91	223,980,906.95
	4	GWAGWADA	133,116,482.76	-	36,375.65	36,570,730.97	169,723,589.37
	5	IGABI	218,837,488.30	-	59,799.92	62,913,566.56	281,810,854.78
	6	IKARA	146,601,376.93	-	40,060.55	43,421,859.44	190,063,296.91
	7	JABA	127,836,112.33	-	34,932.72	40,242,103.71	168,113,148.76
	8	JEMAA	170,333,237.96	-	46,545.56	50,417,421.02	220,797,204.54
	9	KACHIA	187,895,279.92	-	51,344.60	47,574,868.37	235,521,492.88
	10	KADUNA NORTH	177,504,838.69	-	48,505.29	56,930,439.06	234,483,783.04
	11	KADUNA SOUTH	189,514,182.02	-	51,786.98	60,617,236.70	250,183,205.70
	12	KAGARKO	163,773,241.02	-	44,752.97	47,300,107.25	211,118,101.23
	13	KAURA	141,887,845.80	-	38,772.52	45,785,332.96	187,711,951.29
	14	KAURU	146,097,909.22	-	39,922.97	41,448,957.48	187,586,789.67
	15	KUBAU	169,122,632.01	-	46,214.75	50,690,449.93	219,859,296.70
	16	KUDAN	131,177,188.08	-	35,845.71	38,890,569.36	170,103,603.15
	17	LERE	182,522,961.84	-	49,876.55	54,741,836.02	237,314,674.41
	18	MAKARFI	122,767,521.12	-	33,547.67	39,489,995.67	162,291,064.46
	19	SABON GARI	161,991,587.54	-	44,266.11	51,088,527.73	213,124,381.38
	20	SANGA	135,818,131.40	-	37,113.90	39,743,557.87	175,598,803.17
	21	SOBA	173,118,571.48	-	47,306.69	51,616,356.13	224,782,234.29
	22	ZANGON KATAF	193,684,779.80	-	52,926.65	53,521,784.48	247,259,490.92
	23	ZARIA	197,768,894.06	-	54,042.68	61,096,315.83	258,919,252.56
KADUNA TOTAL			3,858,595,955.10	-	1,054,406.78	1,131,197,180.76	4,990,847,542.63
KANO	1	AJINGI	126,912,278.55	-	34,680.27	41,027,736.36	167,974,695.19
	2	ALBASU	129,991,526.40	-	35,521.72	42,348,833.35	172,375,881.47
	3	BAGWAI	118,526,661.73	-	32,388.81	40,096,468.57	158,655,519.11
	4	BEBEJI	128,585,041.76	-	35,137.38	42,242,096.37	170,862,275.50
	5	BICHI	155,849,303.52	-	42,587.66	49,520,667.68	205,412,558.85
	6	BUNKURE	124,165,906.77	-	33,929.80	40,759,986.56	164,959,823.12
	7	DALA	200,417,278.99	-	54,766.38	61,207,129.90	261,679,175.26
	8	DANBATTI	136,547,456.09	-	37,313.20	43,818,322.78	180,403,092.08
	9	DAWAKIN KUDU	146,783,214.90	-	40,110.24	45,255,312.71	192,078,637.85
	10	DAWAKIN TOFA	147,811,242.95	-	40,391.16	47,110,094.60	194,961,728.72
	11	DOGUWA	137,000,593.87	-	37,437.03	39,134,186.01	176,172,216.90
	12	FAGGE	134,217,277.59	-	36,676.45	43,064,400.05	177,318,354.10
	13	GABASAWA	140,238,079.00	-	38,321.71	44,072,957.30	184,349,358.01
	14	GARKO	125,092,995.77	-	34,183.13	40,067,845.90	165,195,024.80
	15	GARUN MALLAM	124,440,230.26	-	34,004.76	36,272,991.50	160,747,226.52
	16	GAYA	134,491,375.14	-	36,751.35	43,244,879.59	177,773,006.08
	17	GEZAWA	153,579,827.13	-	41,967.50	49,930,623.47	203,552,418.10
	18	GWALE	184,644,675.32	-	50,456.33	56,528,684.66	241,223,816.31
	19	GWARZO	126,947,775.57	-	34,689.97	41,840,224.21	168,822,689.75
	20	KABO	122,322,636.69	-	33,426.10	39,352,526.65	161,708,589.44
	21	KANO MUNICIPAL	178,225,345.61	-	48,702.17	56,814,581.40	235,088,629.18
	22	KARAYE	118,615,891.92	-	32,413.19	38,327,967.11	156,976,272.22
	23	KIBIYA	119,707,732.99	-	32,711.55	37,942,674.65	157,683,119.19
	24	KIRU	154,437,378.96	-	42,201.83	48,504,604.20	202,984,184.99
	25	KUMBOTSO	157,800,756.88	-	43,120.91	51,078,004.78	208,921,882.58
			3,527,352,484.37	-	963,890.60	1,119,563,800.34	4,647,880,175.31
KANO	26	KUNCHI	121,004,748.87	-	33,065.97	35,821,297.75	156,859,112.59
	27	KURA	118,504,028.14	-	32,382.62	38,591,427.63	157,127,838.40
	28	MADOBI	118,611,300.65	-	32,411.93	37,933,353.72	156,577,066.31
	29	MAKODA	140,574,074.98	-	38,413.52	45,008,679.34	185,621,167.84
	30	MINJIBIR	141,673,782.83	-	38,714.03	44,298,886.66	186,011,383.52
	31	NASSARAWA	244,950,215.97	-	66,935.53	75,880,742.86	320,897,894.36
	32	RANO	122,690,154.63	-	33,526.53	38,660,550.96	161,384,232.12
	33	RIMIN GADO	121,422,893.94	-	33,180.24	35,307,574.48	156,763,648.65
	34	ROGO	145,346,279.32	-	39,717.58	45,449,402.44	190,835,399.34
	35	SHANONO	119,924,689.77	-	32,770.83	38,261,978.25	158,219,438.85
	36	SUMAILA	151,786,617.69	-	41,477.48	47,587,359.04	199,415,454.21
	37	TAKAI	133,292,983.57	-	36,423.88	43,387,333.04	176,716,740.48
	38	TARAUNI	138,605,193.14	-	37,875.50	44,923,553.71	183,566,622.35
	39	TOFA	109,117,426.41	-	29,817.62	34,725,552.73	143,872,796.75
	40	TSANYAWA	120,305,837.70	-	32,874.99	39,670,263.01	160,008,975.70
	41	TUDUN WADA	148,341,370.44	-	40,536.03	45,779,346.75	194,161,253.21
	42	UNGOGO	173,436,530.42	-	47,393.57	57,155,413.86	230,639,337.86
	43	WARAWA	113,185,021.71	-	30,929.14	37,286,992.83	150,502,943.68
	44	WUDIL	133,089,829.76	-	36,368.36	41,939,372.47	175,065,570.59
	KANO TOTAL			6,143,215,464.30	-	1,678,705.96	1,947,232,881.87

KATSINA	1	BAKORI	135,238,742.71	-	36,955.58	37,644,839.43	172,920,537.72
	2	BATAGARAWA	139,355,595.76	-	38,080.56	40,548,679.24	179,942,355.55
	3	BATSARI	151,605,722.90	-	41,428.05	42,561,586.94	194,208,737.89
	4	BAURE	142,145,442.86	-	38,842.92	41,608,625.31	183,792,911.09
	5	BINDAWA	132,937,004.75	-	36,326.60	37,891,060.37	170,864,391.72
	6	CHARANCHI	124,347,243.31	-	33,979.35	36,674,968.16	161,056,190.82
	7	DAN-MUSA	124,754,173.70	-	34,090.55	34,701,736.26	159,490,000.50
	8	DANDUME	133,574,276.08	-	36,500.74	37,345,250.01	170,956,026.84
	9	DANJA	125,286,320.21	-	34,235.96	35,692,559.00	161,013,115.17
	10	DAURA	151,056,908.12	-	41,278.08	43,447,734.85	194,545,921.05
	11	DUTSI	124,669,850.36	-	34,067.50	35,224,038.09	159,927,955.95
	12	DUTSINMA	138,467,303.92	-	37,837.82	39,319,306.77	177,824,448.51
	13	FASKARI	150,897,970.28	-	41,234.65	41,493,969.67	192,433,174.59
	14	FUNTUA	150,545,139.70	-	41,138.23	43,930,278.40	194,516,556.33
	15	INGAWA	131,464,355.01	-	35,924.18	39,326,070.63	170,826,349.82
	16	JIBIA	148,104,495.47	-	40,471.30	39,325,658.20	187,470,624.97
	17	KAFUR	152,886,223.38	-	41,777.96	42,058,916.80	194,986,918.14
	18	KAITA	146,354,149.42	-	39,992.99	40,534,326.66	186,928,469.08
	19	KANKARA	160,494,017.99	-	43,856.88	45,593,857.57	206,131,732.43
	20	KANKIA	127,804,996.36	-	34,924.22	37,815,008.21	165,654,928.79
	21	KATSINA	176,021,257.30	-	48,099.88	51,592,244.99	227,661,602.17
	22	KURFI	123,856,122.39	-	33,845.14	35,022,607.09	158,912,574.62
	23	KUSADA	117,011,202.90	-	31,974.69	33,511,957.10	150,555,134.69
	24	MAIADUA	142,342,374.46	-	38,896.73	41,918,195.55	184,299,466.74
	25	MALUMFASHI	141,647,755.48	-	38,706.92	40,412,164.78	182,098,627.18
	26	MANI	134,363,075.46	-	36,716.29	39,921,042.69	174,320,834.44
	27	MASHI	137,185,005.47	-	37,487.42	39,604,956.05	176,827,448.94
	28	MATAZU	115,552,930.45	-	31,576.20	34,836,518.50	150,421,025.15
	29	MUSAWA	138,266,392.02	-	37,782.92	39,487,825.82	177,792,000.76
	30	RIMI	124,724,607.74	-	34,082.47	38,005,551.04	162,764,241.25
	31	SABUWA	129,225,627.13	-	35,312.42	36,546,042.42	165,806,981.98
	32	SAFANA	138,656,445.11	-	37,889.51	40,483,020.32	179,177,354.94
	33	SANDAMU	134,384,214.75	-	36,722.07	36,648,077.70	171,069,014.51
	34	ZANGO	131,707,556.37	-	35,990.64	38,087,954.63	169,831,501.64
KATSINA TOTAL			4,676,934,499.29	-	1,278,027.42	1,338,816,629.24	6,017,029,155.95
KEBBI	1	ALIERU	105,453,478.23	-	28,816.40	31,429,040.70	136,911,335.33
	2	AREWA	172,306,807.52	-	47,084.86	41,167,099.32	213,520,991.71
	3	ARGUNGU	145,132,603.20	-	39,659.19	42,111,894.83	187,284,157.23
	4	AUGIE	119,831,405.22	-	32,745.34	35,661,731.18	155,525,881.74
	5	BAGUDO	159,592,072.45	-	43,610.41	45,603,777.87	205,239,460.74
	6	BIRNIN -KEBBI	195,251,246.52	-	53,354.70	48,128,099.24	243,432,700.47
	7	BUNZA	133,019,271.04	-	36,349.08	36,006,028.06	169,061,648.18
	8	DANDI KAMBA	141,313,656.54	-	38,615.62	37,887,700.42	179,239,972.58
	9	DANKO /WASAGU	175,555,920.56	-	47,972.72	47,862,741.54	223,466,634.82
	10	FAKAI	122,240,879.98	-	33,403.76	35,985,489.03	158,259,772.77
	11	GWANDU	129,118,272.29	-	35,283.09	38,444,151.48	167,597,706.86
	12	JEGA	142,445,519.93	-	38,924.92	41,936,034.52	184,420,479.36
	13	KALGO	118,545,787.22	-	32,394.03	33,031,745.15	151,609,926.40
	14	KOKO/BESSE	136,039,038.16	-	37,174.27	38,739,946.55	174,816,158.98
	15	MAIYAMA	157,384,285.90	-	43,007.11	40,478,835.51	197,906,128.51
	16	NGASKI	126,095,312.54	-	34,457.03	36,278,644.54	162,408,414.11
	17	SAKABA	124,262,998.30	-	33,956.33	33,405,737.01	157,702,691.64
	18	SHANGA	128,953,839.17	-	35,238.15	36,474,961.40	165,464,038.72
	19	SURU	156,016,894.10	-	42,633.45	38,379,069.97	194,438,597.52
	20	YAURI	119,888,197.02	-	32,760.86	34,217,400.00	154,138,357.87
	21	ZURU	143,200,201.26	-	39,131.14	39,642,509.19	182,881,841.59
KEBBI TOTAL			2,951,647,687.16	-	806,572.48	812,872,637.50	3,765,326,897.14

KOGI	1	ADAVI	152,958,372.05	(4,284,409.31)	41,797.68	42,040,311.47	190,756,071.88
	2	AJAKUTA	135,249,718.30	(4,284,409.31)	36,958.58	35,451,901.15	166,454,168.72
	3	ANKPA	170,691,698.95	(4,284,409.31)	46,643.52	47,415,021.67	213,868,954.83
	4	BASSA	135,151,939.05	(4,284,409.31)	36,931.86	36,909,595.08	167,814,056.68
	5	DEKINA	184,794,680.00	(4,284,409.31)	50,497.32	46,834,237.21	227,395,005.22
	6	IBAJI	143,679,216.14	(4,284,409.31)	39,262.04	35,930,980.28	175,365,049.14
	7	IDAH	120,559,910.86	(4,284,409.31)	32,944.42	31,945,748.02	148,254,193.99
	8	IGALAMELA	141,272,302.01	(4,284,409.31)	38,604.32	37,571,710.81	174,598,207.83
	9	IJUMU	138,546,295.13	(4,284,409.31)	37,859.41	35,254,594.46	169,554,339.68
	10	KABBA/BUNU	146,474,866.97	(4,284,409.31)	40,025.98	37,359,391.65	179,589,875.29
	11	KOGI	128,940,158.91	(4,284,409.31)	35,234.42	34,922,258.06	159,613,242.08
	12	KOTON KARFE	164,618,839.57	(4,284,409.31)	44,984.04	41,468,435.51	201,847,849.81
	13	MOPA-MURO	108,658,258.82	(4,284,409.31)	29,692.15	28,994,561.21	133,398,102.87
	14	OFU	157,972,793.21	(4,284,409.31)	43,167.93	41,213,388.56	194,944,940.39
	15	OGORI/MAGONGO	105,487,970.89	(4,284,409.31)	28,825.83	28,630,385.19	129,862,772.60
	16	OKEHI	152,933,516.84	(4,284,409.31)	41,790.88	41,859,254.53	190,550,152.94
	17	OKENE	191,268,140.25	(4,284,409.31)	52,266.27	51,779,112.47	238,815,109.69
	18	OLAMABORO	144,479,459.92	(4,284,409.31)	39,480.71	38,572,431.88	178,806,963.21
	19	OMALA	136,799,790.62	(4,284,409.31)	37,382.15	34,303,777.47	166,856,540.93
	20	YAGBA EAST	146,682,449.29	(4,284,409.31)	40,082.71	37,654,444.34	180,092,567.03
	21	YAGBA WEST	143,523,710.72	(4,284,409.31)	39,219.54	36,922,545.40	176,201,066.35
KOGI TOTAL			3,050,744,088.49	(89,972,595.51)	833,651.74	803,034,086.43	3,764,639,231.15
KWARA	1	ASA	123,954,612.34	-	33,872.06	35,727,044.59	159,715,528.99
	2	BARUTEN	203,836,174.17	-	55,700.63	42,575,368.53	246,467,243.33
	3	EDU	156,227,632.53	-	42,691.04	41,916,304.79	198,186,628.35
	4	EKITI	95,139,152.72	-	25,997.89	29,822,278.87	124,987,429.48
	5	IFELODUN	165,076,358.51	-	45,109.06	42,293,513.61	207,414,981.18
	6	ILORIN EAST	141,881,030.67	-	38,770.66	42,150,647.73	184,070,449.06
	7	ILORIN SOUTH	143,410,113.57	-	39,188.50	42,512,019.22	185,961,321.30
	8	ILORIN WEST	169,111,987.60	-	46,211.84	55,377,784.87	224,535,984.31
	9	IREPODUN	122,256,879.87	-	33,408.13	37,556,173.32	159,846,461.32
	10	KAI AMA	162,580,510.00	-	44,427.04	35,539,718.71	198,164,655.75
	11	MORO	128,882,342.65	-	35,218.62	34,271,742.76	163,189,304.03
	12	OFFA	114,477,527.58	-	31,282.33	32,694,773.96	147,203,583.87
	13	OKE-ERO	95,785,274.39	-	26,174.45	30,050,682.81	125,862,131.66
	14	OSIN	95,379,098.74	-	26,063.46	30,225,470.81	125,630,633.01
	15	OYUN	108,907,063.82	-	29,760.14	33,072,477.70	142,009,301.67
	16	PATEGI	131,815,233.40	-	36,020.06	34,562,506.17	166,413,759.64
KWARA TOTAL			2,158,720,992.55	-	589,895.93	600,348,508.45	2,759,659,396.93

LAGOS	1	AGEGE	184,977,948.05	-	50,547.40	299,613,247.54	484,641,743.00
	2	AJEROMI/IFELODUN	237,764,703.88	-	64,972.00	318,103,821.17	555,933,497.06
	3	ALIMOSHO	383,440,925.72	-	104,779.75	367,068,298.02	750,614,003.49
	4	AMOWO-ODOFIN	149,865,395.69	-	40,952.48	287,918,949.15	437,825,297.32
	5	APAPA	125,998,741.78	-	34,430.64	279,604,022.78	405,637,195.20
	6	BADAGRY	140,861,944.78	-	38,492.18	281,561,499.84	422,461,936.81
	7	EPE	129,332,785.89	-	35,341.71	276,638,400.90	406,006,528.50
	8	ETI-OSA	156,026,247.14	-	42,636.01	285,412,939.68	441,481,822.83
	9	IBEJU-LEKKI	104,184,431.54	-	28,469.62	271,365,231.06	375,578,132.23
	10	IFAKO/IJAYE	177,644,945.33	-	48,543.57	296,968,661.47	474,662,150.38
	11	IKEJA	153,565,267.16	-	41,963.52	287,508,993.35	441,116,224.03
	12	IKORODU	211,144,625.63	-	57,697.76	305,855,793.74	517,058,117.13
	13	KOSOFE	228,444,841.91	-	62,425.24	316,560,341.72	545,067,608.87
	14	LAGOS ISLAND	122,975,390.60	-	33,604.47	278,950,320.63	401,959,315.70
	15	LAGOS MAINLAND	148,389,558.87	-	40,549.19	287,882,160.36	436,312,268.42
	16	MUSHIN	222,150,318.12	-	60,705.19	313,889,112.65	536,100,135.95
	17	OJO	215,556,675.41	-	58,903.40	311,007,214.14	526,622,792.95
	18	OSHODI/ISOLO	220,101,392.21	-	60,145.30	312,940,522.78	533,102,060.28
	19	SOMOLU	170,227,846.37	-	46,516.76	294,889,599.94	465,163,963.07
	20	SURULERE	194,718,995.93	-	53,209.26	303,245,604.37	498,017,809.56
LAGOS TOTAL			3,677,372,982.02	-	1,004,885.46	5,976,984,735.29	9,655,362,602.77
NASSARAWA	1	AKWANGA	127,404,890.47	(3,018,317.48)	34,814.89	35,399,288.86	159,820,676.74
	2	AWE	143,608,315.81	(3,018,317.48)	39,242.66	35,328,680.78	175,957,921.78
	3	DOMA	147,042,167.33	(3,018,317.48)	40,181.00	37,558,526.87	181,622,557.72
	4	KARU	173,489,719.30	(3,018,317.48)	47,408.11	42,991,884.67	213,510,694.60
	5	KEANA	123,879,125.60	(3,018,317.48)	33,851.43	32,580,162.26	153,474,821.80
	6	KEFFI	116,487,792.16	(3,018,317.48)	31,831.66	33,686,383.02	147,187,689.36
	7	KOKONA	133,097,765.17	(3,018,317.48)	36,370.53	35,095,657.62	165,211,475.85
	8	LAFIA	208,265,906.87	(3,018,317.48)	56,911.11	53,322,028.34	258,626,528.84
	9	NASARAWA	193,009,293.87	(3,018,317.48)	52,742.06	41,701,637.47	231,745,355.93
	10	NASARAWA EGGON	147,649,171.24	(3,018,317.48)	40,346.87	38,343,959.28	183,015,159.91
	11	OBI	141,328,789.59	(3,018,317.48)	38,619.76	38,322,925.33	176,672,017.19
	12	TOTO	150,151,694.94	(3,018,317.48)	41,030.72	35,865,087.73	183,039,495.91
	13	WAMBA	120,536,558.01	(3,018,317.48)	32,938.03	32,055,633.30	149,606,811.86
NASSARAWA TOTAL			1,925,951,190.36	(39,238,127.24)	526,288.84	492,251,855.54	2,379,491,207.50

26	NIGER	1	AGAIE	132,538,903.52	-	36,217.82	36,600,155.96	169,175,277.30
		2	AGWARA	113,793,685.63	-	31,095.46	30,372,952.17	144,197,733.27
		3	BIDA	130,317,394.14	-	35,610.76	41,159,491.30	171,512,496.20
		4	BORGU	212,137,574.42	-	57,969.09	39,821,897.10	252,017,440.61
		5	BOSSO	127,336,788.72	-	34,796.28	37,792,244.73	165,163,829.72
		6	EDATI	134,112,626.48	-	36,647.85	38,861,429.24	173,010,703.57
		7	GBAKO	127,029,827.53	-	34,712.40	36,151,349.22	163,215,889.15
		8	GURARA	113,509,199.20	-	31,017.73	33,141,267.35	146,681,484.28
		9	KATCHA	122,482,960.30	-	33,469.91	35,714,997.88	158,231,428.10
		10	KONTAGORA	134,888,145.64	-	36,859.77	38,170,443.38	173,095,448.80
		11	LAPAI	131,758,026.58	-	36,004.43	34,721,123.16	166,515,154.17
		12	LAVUN	153,316,383.82	-	41,895.51	42,952,408.64	196,310,687.97
		13	MAGAMA	157,052,867.17	-	42,916.55	40,621,022.20	197,716,805.91
		14	MARIGA	173,899,205.64	-	47,520.01	42,087,377.17	216,034,102.81
		15	MASHEGU	205,190,250.44	-	56,070.65	43,373,500.06	248,619,821.15
		16	MINNA	129,953,593.89	-	35,511.35	42,252,266.83	172,241,372.07
		17	MOKWA	176,386,128.24	-	48,199.59	45,841,071.01	222,275,398.84
		18	MUYA	119,145,039.84	-	32,557.79	34,186,943.33	153,364,540.95
		19	PAIKORO	137,122,218.19	-	37,470.26	38,677,072.86	175,836,761.31
		20	RAFI	158,155,121.90	-	43,217.75	40,643,788.36	198,842,128.01
		21	RIJAU	148,781,347.25	-	40,656.25	40,159,100.18	188,981,103.69
		22	SHIRORO	175,882,348.47	-	48,061.92	45,054,731.25	220,985,141.64
		23	SULEJA	128,627,177.95	-	35,148.89	43,501,848.39	172,164,175.23
		24	TAFA	104,682,106.20	-	28,605.62	32,528,395.81	137,239,107.63
		25	WUSHISHI	116,688,169.83	-	31,886.42	32,383,137.83	149,103,194.08
NIGER TOTAL				3,564,787,091.00	-	974,120.04	966,770,015.42	4,532,531,226.47
27	OGUN	1	ABEOKUTA NORTH	131,007,529.38	(5,788,847.52)	35,799.35	43,814,668.18	169,069,149.40
		2	ABEOKUTA SOUTH	135,245,228.50	(5,788,847.52)	36,957.35	47,852,279.10	177,345,617.43
		3	ADO-ODO/OTA	207,876,393.44	(5,788,847.52)	56,804.67	70,642,109.47	272,786,460.06
		4	EGBADO NORTH	136,680,473.76	(5,788,847.52)	37,349.55	42,205,942.25	173,134,918.05
		5	EGBADO SOUTH	122,490,124.40	(5,788,847.52)	33,471.87	41,135,602.93	157,870,351.68
		6	EWEKORO	93,175,149.76	(5,788,847.52)	25,461.21	31,757,431.06	119,169,194.50
		7	REMO NORTH	90,769,061.07	(5,788,847.52)	24,803.71	32,149,652.34	117,154,669.60
		8	IFO	203,818,079.94	(5,788,847.52)	55,695.69	70,499,573.53	268,584,501.64
		9	IJEBU EAST	121,297,101.92	(5,788,847.52)	33,145.86	36,297,464.66	151,838,864.91
		10	IJEBU NORTH	151,548,868.28	(5,788,847.52)	41,412.51	50,661,589.86	196,463,023.14
		11	IJEBU ODE	116,920,018.20	(5,788,847.52)	31,949.77	39,913,324.27	151,076,444.72
		12	IKENNE	105,632,122.01	(5,788,847.52)	28,865.22	37,001,813.26	136,873,952.96
		13	IJEBU NORTH EAST	95,254,608.93	(5,788,847.52)	26,029.44	32,786,692.31	122,278,483.16
		14	IMEKO-AFON	109,507,269.75	(5,788,847.52)	29,924.15	33,989,586.75	137,737,933.13
		15	IPOKIA	114,699,900.62	(5,788,847.52)	31,343.10	39,615,879.48	148,558,275.68
		16	OBAFEMI/OWODE	139,073,974.52	(5,788,847.52)	38,003.60	46,084,849.96	179,407,980.55
		17	ODEDAAH	116,749,824.18	(5,788,847.52)	31,903.26	36,235,847.56	147,228,727.48
		18	ODOGBOLU	108,506,816.41	(5,788,847.52)	29,650.77	37,693,706.46	140,441,326.12
		19	OGUN WATERSIDE	103,064,353.08	(5,788,847.52)	28,163.55	33,223,950.99	130,527,620.10
		20	SHAGAMU	139,789,323.60	(5,788,847.52)	38,199.08	48,110,790.46	182,149,465.61
OGUN TOTAL				2,543,106,221.75	(115,776,950.40)	694,933.72	851,672,754.87	3,279,696,959.94

28	ONDO	1	AKOKO NORTH EAST	134,745,669.79	(2,620,951.49)	36,820.84	39,999,811.94	172,161,351.09
		2	AKOKO NORTH WEST	142,539,308.58	(2,620,951.49)	38,950.54	43,165,874.98	183,123,182.62
		3	AKOKO SOUTH WEST	145,116,748.73	(2,620,951.49)	39,654.86	44,460,411.45	186,995,863.56
		4	AKOKO SOUTH EAST	107,635,582.39	(2,620,951.49)	29,412.69	32,330,009.18	137,374,052.77
		5	AKURE NORTH	112,789,064.06	(2,620,951.49)	30,820.94	36,385,107.14	146,584,040.65
		6	AKURE SOUTH	173,330,267.69	(2,620,951.49)	47,364.54	54,666,001.16	225,422,681.90
		7	IDANRE	122,073,313.15	(2,620,951.49)	33,357.97	36,173,695.33	155,659,414.96
		8	IFEDORE	122,989,422.08	(2,620,951.49)	33,608.31	40,075,534.16	160,477,613.06
		9	OKITIPUPA	147,863,317.12	(2,620,951.49)	40,405.39	44,796,872.16	190,079,643.17
		10	ILAJE	160,449,844.27	(2,620,951.49)	43,844.81	49,502,702.77	207,375,440.36
		11	ESE-EDO	122,768,082.33	(2,620,951.49)	33,547.82	38,314,538.93	158,495,217.60
		12	ILE-OLUJI-OKEIGBO	127,073,012.46	(2,620,951.49)	34,724.20	39,790,379.80	164,277,164.96
		13	IRELE	118,091,033.38	(2,620,951.49)	32,269.77	37,505,185.56	153,007,537.21
		14	ODIGBO	147,688,951.92	(2,620,951.49)	40,357.75	44,531,761.91	189,640,120.08
		15	ONDO EAST	98,016,503.23	(2,620,951.49)	26,784.16	31,697,505.95	127,119,841.85
		16	ONDO WEST	161,994,600.90	(2,620,951.49)	44,266.93	48,930,001.95	208,347,918.29
		17	OSE	130,523,700.42	(2,620,951.49)	35,667.14	37,483,326.75	165,421,742.81
		18	OWO	153,138,882.03	(2,620,951.49)	41,847.00	43,586,059.05	194,145,836.59
ONDO TOTAL				2,428,827,304.53	(47,177,126.82)	663,705.66	743,394,780.18	3,125,708,663.54
29	OSUN	1	ATAKUMOSA EAST	95,704,637.97	(2,734,288.18)	26,152.42	31,562,281.78	124,558,783.98
		2	ATAKUMOSA WEST	95,973,102.72	(2,734,288.18)	26,225.78	30,939,181.96	124,204,222.28
		3	AIYEDADE	119,566,365.01	(2,734,288.18)	32,672.92	37,682,336.16	154,547,085.90
		4	AIYEDIRE	105,694,023.86	(2,734,288.18)	28,882.14	31,533,329.16	134,521,946.98
		5	BOLUWADURO	100,019,709.59	(2,734,288.18)	27,331.56	31,115,042.27	128,427,795.25
		6	BORIPE	113,917,536.55	(2,734,288.18)	31,129.31	36,772,184.80	147,986,562.47
		7	EDE NORTH	95,479,821.10	(2,734,288.18)	26,090.99	32,191,980.48	124,963,604.38
		8	EDE SOUTH	99,160,695.95	(2,734,288.18)	27,096.83	31,548,919.03	128,002,423.63
		9	EGBEDORE	97,529,464.69	(2,734,288.18)	26,651.07	31,416,941.31	126,238,768.89
		10	EJIGBO	110,715,214.96	(2,734,288.18)	30,254.24	36,218,125.83	144,229,306.84
		11	IFE CENTRAL	117,228,659.32	(2,734,288.18)	32,034.11	39,073,216.36	153,599,621.62
		12	IFE EAST	135,489,315.17	(2,734,288.18)	37,024.05	40,791,648.78	173,583,699.82
		13	IFE NORTH	126,295,584.90	(2,734,288.18)	34,511.76	37,954,705.18	161,550,513.66
		14	IFE SOUTH	110,090,634.53	(2,734,288.18)	30,083.56	36,440,590.77	143,827,020.69
		15	IFEDAYO	86,511,560.67	(2,734,288.18)	23,640.30	28,333,859.26	112,134,772.05
		16	IFELODUN	111,478,333.55	(2,734,288.18)	30,462.77	33,257,453.12	142,031,961.25
		17	ILA	98,283,392.91	(2,734,288.18)	26,857.09	30,395,268.78	125,971,230.60
		18	ILESHA EAST	102,461,501.13	(2,734,288.18)	27,998.81	34,068,951.13	133,824,162.89
		19	ILESHA WEST	108,577,877.99	(2,734,288.18)	29,670.18	33,818,935.83	139,692,195.82
		20	IREPODUN	107,453,855.48	(2,734,288.18)	29,363.03	35,133,928.85	139,882,859.18
		21	IREWOLE	116,261,021.91	(2,734,288.18)	31,769.69	37,122,008.24	150,680,511.66
		22	ISOKAN	105,526,159.84	(2,734,288.18)	28,836.27	33,787,756.10	136,608,464.02
		23	IWO	129,759,222.09	(2,734,288.18)	35,458.24	41,063,027.96	168,123,420.11
		24	OBOKUN	107,604,587.38	(2,734,288.18)	29,404.22	34,887,625.43	139,787,328.84
		25	ODO-OTIN	141,767,704.88	(2,734,288.18)	38,739.69	36,339,297.87	175,411,454.26
		26	OLA-OLUWA	97,036,688.45	(2,734,288.18)	26,516.42	31,594,946.26	125,923,862.95
		27	OLORUNDA	117,370,501.48	(2,734,288.18)	32,072.87	36,145,538.08	150,813,824.25
		28	ORIADE	117,746,832.96	(2,734,288.18)	32,175.71	37,535,923.37	152,580,643.86
		29	OROLU	103,761,522.68	(2,734,288.18)	28,354.06	33,779,507.49	134,835,096.04
		30	OSOGBO	115,442,462.85	(2,734,288.18)	31,546.01	38,202,163.40	150,941,884.08
OSUN TOTAL				3,289,907,992.55	(82,028,645.40)	899,006.09	1,040,706,675.04	4,249,485,028.28

30	OYO	1	AFIJIO	113,617,329.53	(2,536,017.62)	31,047.27	41,858,412.76	152,970,771.95
		2	AKINYELE	131,943,613.86	(2,536,017.62)	36,055.15	48,225,183.00	177,668,834.38
		3	ATIBA	131,430,256.79	(2,536,017.62)	35,914.87	44,789,060.54	173,719,214.58
		4	ATISBO	140,812,056.66	(2,536,017.62)	38,478.55	39,929,805.83	178,244,323.42
		5	EGBEDA	142,867,957.12	(2,536,017.62)	39,040.35	54,016,860.31	194,387,840.16
		6	IBADAN NORTH	146,839,178.95	(2,536,017.62)	40,125.53	56,097,324.11	200,440,610.97
		7	IBADAN NORTH EAST	159,194,277.64	(2,536,017.62)	43,501.71	58,044,325.44	214,746,087.17
		8	IBADAN NORTH WEST	117,161,146.12	(2,536,017.62)	32,015.66	43,397,685.42	158,054,829.58
		9	IBADAN SOUTH EAST	139,045,554.70	(2,536,017.62)	37,995.84	52,736,099.01	189,283,631.92
		10	IBADAN SOUTH WEST	145,574,306.33	(2,536,017.62)	39,779.89	54,100,336.22	197,178,404.82
		11	IBARAPA CENTRAL	105,284,548.15	(2,536,017.62)	28,770.24	39,285,342.12	142,062,642.89
		12	IBARAPA NORTH	109,799,191.04	(2,536,017.62)	30,003.92	39,129,690.90	146,422,868.23
		13	IDO	107,636,496.56	(2,536,017.62)	29,412.94	39,308,603.19	144,438,495.07
		14	SAKI WEST	159,868,609.13	(2,536,017.62)	43,685.98	53,722,302.53	211,098,580.02
		15	IFELOJU	109,015,456.05	(2,536,017.62)	29,789.76	40,543,007.32	147,052,235.51
		16	IREPO	114,396,247.28	(2,536,017.62)	31,260.12	40,899,924.57	152,791,414.35
		17	ISEYIN	149,460,626.49	(2,536,017.62)	40,841.88	51,983,826.00	198,949,276.75
		18	ITESIWAJU	129,234,894.96	(2,536,017.62)	35,314.96	41,403,007.14	168,137,199.44
		19	IWAJOWA	118,639,523.12	(2,536,017.62)	32,419.65	39,285,424.61	155,421,349.76
		20	OLORUNSOGO	107,124,724.46	(2,536,017.62)	29,273.09	37,534,987.60	142,152,967.53
		21	KAJOLA	132,298,403.80	(2,536,017.62)	36,152.10	47,370,462.28	177,169,000.55
		22	LAGELU	122,543,331.87	(2,536,017.62)	33,486.41	42,995,400.83	163,036,201.49
		23	OGBOMOSHO NORTH	126,863,132.99	(2,536,017.62)	34,666.84	47,182,641.49	171,544,423.70
		24	OGBOMOSHO SOUTH	108,604,093.70	(2,536,017.62)	29,677.35	39,106,842.25	145,204,595.68
		25	OGO-OLUWA	99,383,441.87	(2,536,017.62)	27,157.70	36,167,780.89	133,042,362.84
		26	OLUYOLE	131,738,412.88	(2,536,017.62)	35,999.07	47,512,998.22	176,751,392.55
		27	ONA-ARA	143,532,682.89	(2,536,017.62)	39,222.00	52,654,685.26	193,690,572.52
		28	ORELOPE	109,932,389.20	(2,536,017.62)	30,040.32	39,405,936.76	146,832,348.67
		29	ORI IRE	132,206,438.15	(2,536,017.62)	36,126.97	43,215,721.14	172,922,268.63
		30	OYO EAST	111,626,346.31	(2,536,017.62)	30,503.21	41,006,579.06	150,127,410.97
		31	OYO WEST	112,113,645.19	(2,536,017.62)	30,636.37	42,028,581.54	151,636,845.48
		32	SAKI EAST	111,569,228.89	(2,536,017.62)	30,487.61	39,882,871.25	148,946,570.13
		33	IFEDAPO	128,604,697.05	(2,536,017.62)	35,142.75	42,509,805.30	168,613,627.48
OYO TOTAL		4,149,962,239.72	(83,688,581.46)	1,134,026.04	1,477,331,514.88	5,544,739,199.18		
31	PLATEAU	1	BARKIN LADI	151,700,395.05	-	41,453.92	41,324,852.43	193,066,701.40
		2	BASSA	153,028,348.51	-	41,816.80	42,281,031.02	195,351,196.32
		3	BOKKOS	152,361,510.87	-	41,634.58	41,587,735.56	193,990,881.00
		4	JOS EAST	115,671,718.89	-	31,608.66	33,928,738.46	149,632,066.01
		5	JOS NORTH	201,253,004.35	-	54,994.75	62,279,037.68	263,587,036.77
		6	JOS SOUTH	174,032,645.05	-	47,556.47	52,167,564.58	226,247,766.11
		7	KANAM	152,773,426.28	-	41,747.14	40,552,040.39	193,367,213.80
		8	KANKE	134,923,579.73	-	36,869.46	36,883,554.66	171,844,003.85
		9	LANGTANG NORTH	138,387,840.23	-	37,816.11	38,468,854.55	176,894,510.89
		10	LANGTANG SOUTH	131,280,922.05	-	35,874.06	35,636,447.69	166,953,243.80
		11	MANGU	181,381,619.95	-	49,564.66	51,195,466.18	232,626,650.80
		12	MIKANG	122,115,599.22	-	33,369.53	34,902,816.53	157,051,785.28
		13	PANKSHIN	163,026,687.95	-	44,548.96	42,679,108.82	205,750,345.73
		14	QUAN-PAN	162,790,897.45	-	44,484.53	43,111,665.80	205,947,047.78
		15	RIYOM	128,649,783.07	-	35,155.07	37,719,386.07	166,404,324.20
		16	SHENDAM	163,923,189.97	-	44,793.94	44,026,271.41	207,994,255.32
		17	WASE	174,169,119.06	-	47,593.76	40,206,918.65	214,423,631.47
PLATEAU TOTAL		2,601,470,287.68	-	710,882.39	718,951,490.48	3,321,132,660.55		

32	RIVERS	1	AHOADA	115,884,568.18	-	31,666.82	47,484,330.78	163,400,565.78
		2	AHOADA WEST	144,788,768.05	-	39,565.24	54,304,114.54	199,132,447.83
		3	AKUKUTORU	133,380,825.92	-	36,447.88	46,598,347.84	180,015,621.64
		4	ANDONI	142,381,359.23	-	38,907.38	51,135,329.46	193,555,596.07
		5	ASARITORU	132,165,522.58	-	36,115.79	51,885,210.37	184,086,848.73
		6	BONNY	132,143,437.94	-	36,109.75	51,494,061.40	183,673,609.09
		7	DEGEMA	143,213,249.55	-	39,134.71	54,332,819.69	197,585,203.95
		8	ELEME	138,746,548.41	-	37,914.13	49,475,297.19	188,259,759.72
		9	EMOHUA	132,340,165.23	-	36,163.51	50,384,046.28	182,760,375.02
		10	ETCHE	155,190,143.46	-	42,407.53	54,306,506.63	209,539,057.63
		11	GONAKA	138,212,386.98	-	37,768.16	52,605,148.84	190,855,303.98
		12	IKWERRE	132,281,110.84	-	36,147.37	49,379,778.31	181,697,036.52
		13	KHANA	157,040,670.84	-	42,913.21	57,998,830.84	215,082,414.89
		14	OBIO/AKPOR	192,313,333.74	-	52,551.88	72,068,645.72	264,434,531.35
		15	OBUA/ODUAL	155,262,878.45	-	42,427.41	57,072,594.69	212,377,900.55
		16	OGBA/EGBEMA/NDON	156,673,857.88	-	42,812.98	57,156,895.46	213,873,566.32
		17	OGU/BOLO	107,641,938.63	-	29,414.43	39,890,332.71	147,561,685.77
		18	OKRIKA	132,453,865.27	-	36,194.58	52,044,078.55	184,534,138.40
		19	OMUMMA	104,982,747.88	-	28,687.77	42,008,822.59	147,020,258.24
		20	OPOBO/NKORO	113,556,625.78	-	31,030.69	46,227,572.93	159,815,229.40
		21	OYIGBO	117,283,325.78	-	32,049.05	43,849,994.29	161,165,369.11
		22	PORT HARCOURT	217,810,364.16	-	59,519.25	78,364,477.93	296,234,361.34
		23	TAI	128,918,944.25	-	35,228.62	43,446,637.38	172,400,810.25
RIVERS TOTAL				3,224,666,639.03	-	881,178.13	1,203,513,874.43	4,429,061,691.58
33	SOKOTO	1	BINJI	120,785,839.40	(3,129,481.58)	33,006.15	33,583,470.57	151,272,834.54
		2	BODINGA	137,494,757.78	(3,129,481.58)	37,572.06	39,388,758.09	173,791,606.35
		3	DANGE-SHUNI	148,173,457.19	(3,129,481.58)	40,490.14	40,967,541.58	186,052,007.33
		4	GADA	160,881,155.85	(3,129,481.58)	43,962.67	45,398,776.04	203,194,412.99
		5	GORONYO	151,341,694.09	(3,129,481.58)	41,355.90	39,957,087.15	188,210,655.56
		6	GUDU	137,132,705.33	(3,129,481.58)	37,473.13	32,801,255.12	166,841,951.99
		7	GWADABAWA	156,625,117.42	(3,129,481.58)	42,799.66	44,004,018.99	197,542,454.49
		8	ILLELA	133,649,891.91	(3,129,481.58)	36,521.41	37,333,452.54	167,890,384.28
		9	ISA	151,281,722.71	(3,129,481.58)	41,339.51	36,971,668.62	185,165,249.26
		10	KEBBE	136,586,333.98	(3,129,481.58)	37,323.82	35,202,754.73	168,696,930.94
		11	KWARE	126,657,479.71	(3,129,481.58)	34,610.65	35,965,008.55	159,527,617.33
		12	RABAH	150,801,139.91	(3,129,481.58)	41,208.19	37,224,240.98	184,937,107.50
		13	SABON BIRNI	158,220,826.46	(3,129,481.58)	43,235.70	42,044,232.32	197,178,812.91
		14	SHAGARI	142,565,346.65	(3,129,481.58)	38,957.66	37,822,100.06	177,296,922.79
		15	SILAME	127,658,534.46	(3,129,481.58)	34,884.20	33,529,937.11	158,093,874.19
		16	SOKOTO NORTH	141,859,000.87	(3,129,481.58)	38,764.64	44,126,758.27	182,895,042.21
		17	SOKOTO SOUTH	140,712,993.15	(3,129,481.58)	38,451.48	40,997,896.45	178,619,859.51
		18	TAMBUWAL	157,558,661.84	(3,129,481.58)	43,054.76	43,473,880.98	197,946,116.01
		19	TANGAZA	145,262,736.59	(3,129,481.58)	39,694.75	34,311,492.68	176,484,442.44
		20	TURETA	132,191,209.81	(3,129,481.58)	36,122.80	30,559,778.50	159,657,629.53
		21	WAMAKKO	136,268,798.46	(3,129,481.58)	37,237.05	39,736,271.93	172,912,825.86
		22	WURNO	131,111,758.24	(3,129,481.58)	35,827.83	38,308,272.99	166,326,377.48
		23	YABO	122,917,244.49	(3,129,481.58)	33,588.58	34,407,011.55	154,228,363.05
SOKOTO TOTAL				3,247,738,406.29	(71,978,076.34)	887,482.76	878,115,665.81	4,054,763,478.52

34	TARABA	1	ARDO KOLA	122,004,274.58	-	33,339.10	32,747,226.71	154,784,840.40
		2	BALI	208,777,410.00	-	57,050.89	42,811,682.74	251,646,143.62
		3	DONGA	143,391,676.82	-	39,183.46	36,639,744.62	180,070,604.90
		4	GASHAKA	171,210,519.65	-	46,785.29	32,818,164.73	204,075,469.68
		5	GASSOL	184,966,508.79	-	50,544.28	45,765,839.05	230,782,892.12
		6	IBI	128,135,636.11	-	35,014.57	32,510,739.13	160,681,389.81
		7	JALINGO	123,244,456.06	-	33,678.00	37,112,719.77	160,390,853.83
		8	KARIM LAMIDU	191,292,250.58	-	52,272.86	41,731,857.52	233,076,380.96
		9	KURMI	136,169,337.01	-	37,209.87	33,127,487.52	169,334,034.40
		10	LAU	125,724,837.75	-	34,355.79	33,544,784.57	159,303,978.11
		11	SARDAUNA	187,621,441.43	-	51,269.77	44,090,381.88	231,763,093.08
		12	TAKUM	148,508,436.65	-	40,581.68	36,741,862.38	185,290,880.70
		13	USSA	127,641,019.97	-	34,879.41	34,838,166.24	162,514,065.62
		14	WUKARI	182,827,633.18	-	49,959.80	45,501,636.15	228,379,229.14
		15	YORRO	121,198,868.69	-	33,119.02	32,952,534.55	154,184,522.26
		16	ZING	131,476,493.75	-	35,927.50	36,083,128.58	167,595,549.83
TARABA TOTAL				2,434,190,801.03	-	665,171.30	599,017,956.15	3,033,873,928.47
35	YOBE	1	BADE	135,873,137.91	-	37,128.93	37,807,844.84	173,718,111.69
		2	BURSARI	150,357,078.99	-	41,086.84	35,278,986.74	185,677,152.57
		3	DAMATURU	125,892,464.12	-	34,401.60	33,537,705.68	159,464,571.40
		4	FIKA	140,953,661.75	-	38,517.25	37,569,707.54	178,561,886.54
		5	FUNE	197,698,293.61	-	54,023.39	51,086,288.32	248,838,605.32
		6	GEIDAM	163,840,824.36	-	44,771.43	39,252,423.49	203,138,019.28
		7	GUJBA	150,843,360.82	-	41,219.72	37,008,224.83	187,892,805.37
		8	GULAMI	131,051,940.55	-	35,811.49	34,815,909.91	165,903,661.95
		9	JAKUSKO	172,836,540.14	-	47,229.62	45,173,933.88	218,057,703.64
		10	KARASUWA	121,893,763.49	-	33,308.91	35,103,126.42	157,030,198.82
		11	MACHINA	116,754,845.15	-	31,904.64	31,359,413.40	148,146,163.18
		12	NANGERE	125,179,048.92	-	34,206.65	33,521,950.84	158,735,206.41
		13	NGURU	136,147,021.02	-	37,203.78	38,702,818.76	174,887,043.56
		14	POTISKUM	149,814,308.73	-	40,938.52	43,259,679.52	193,114,926.78
		15	TARMUA	138,951,272.97	-	37,970.07	32,646,031.20	171,635,274.24
		16	YUNUSARI	144,811,041.73	-	39,571.32	36,656,256.74	181,506,869.80
		17	YUSUFARI	144,466,920.04	-	39,477.29	35,440,824.42	179,947,221.74
YOBE TOTAL				2,447,365,524.32	-	668,771.45	638,221,126.54	3,086,255,422.30
36	ZAMFARA	1	ANKA	135,982,438.81	-	37,158.80	36,750,282.91	172,769,880.53
		2	BAKURA	131,664,987.34	-	35,979.01	40,431,224.04	172,132,190.39
		3	BUKKUYUM	155,386,251.45	-	42,461.12	42,470,939.72	197,899,652.29
		4	BUNGUDU	171,501,089.99	-	46,864.69	46,288,725.24	217,836,679.93
		5	GUMMI	149,273,421.67	-	40,790.72	41,885,783.50	191,199,995.89
		6	GUSAU	207,274,746.71	-	56,640.27	56,619,693.78	263,951,080.76
		7	KAURA NAMODA	157,416,177.70	-	43,015.82	48,223,023.71	205,682,217.23
		8	KIYAWA	142,819,334.47	-	39,027.06	39,747,744.42	182,606,105.95
		9	MARADUN	154,391,739.35	-	42,189.36	42,406,518.09	196,840,446.80
		10	MARU	203,784,504.79	-	55,686.52	49,091,849.55	252,932,040.85
		11	SHINKAFI	127,238,962.42	-	34,769.54	36,203,317.75	163,477,049.71
		12	TALATA MAFARA	146,963,104.67	-	40,159.40	42,763,352.85	189,766,616.93
		13	TSAFE	155,702,578.13	-	42,547.56	46,956,120.08	202,701,245.77
		14	ZURMI	171,959,015.55	-	46,989.83	49,251,625.08	221,257,630.46
ZAMFARA TOTAL				2,211,358,353.05	-	604,279.71	619,090,200.70	2,831,052,833.46
37	FCT-ABUJA	1	ABAJI	113,591,097.89	-	31,040.10	305,266,779.67	418,888,917.67
		2	ABUJA MUNICIPAL	289,971,186.86	-	79,238.04	364,666,899.89	654,717,324.80
		3	BWARI	163,332,839.87	-	44,632.62	319,188,119.62	482,565,592.12
		4	GWAGWALADA	139,978,409.17	-	38,250.75	313,459,791.62	453,476,451.54
		5	KUJE	133,003,290.29	-	36,344.72	308,477,385.19	441,517,020.20
		6	KWALI	136,812,232.05	-	37,385.55	307,526,320.74	444,375,938.35
				976,689,056.15	-	266,891.78	1,918,585,296.74	2,895,541,244.68
				107,492,636,355.98	(774,802,308.39)	29,373,628.51	38,486,227,226.76	145,233,434,902.87

Methodology

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

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

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

These are

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

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

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

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

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

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

State Government – 26.72%

Local Government – 20.60%

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

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

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

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

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

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

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

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

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

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

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

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

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

Acknowledgements/Contacts

Acknowledgements

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



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