



NATIONAL BUREAU OF STATISTICS

Federation Account Allocation Committee (FAAC)

(SEPTEMBER 2020 Disbursement)



Report Date: October 2020

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 N682.06bn to the three tiers of government in September 2020 from the revenue generated in August 2020.

The amount disbursed comprised of N531.83bn from the Statutory Account and N150.23bn from Valued Added Tax (VAT).

Federal Government received a total of N272.90bn from the N682.06bn. States received a total of N197.65bn and Local Governments received N147.42bn. The sum of N30.88bn was shared among the oil producing states as 13% derivation fund.

Revenue generating agencies such as Nigeria Customs Service (NCS), Federal Inland Revenue Service (FIRS) and Department of Petroleum Resources (DPR) received N6.66bn, N13.48bn and N5.70bn respectively as cost of revenue collections.

Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that the sum of N196.56bn was disbursed to the FGN consolidated revenue account; N4.78bn shared as share of derivation and ecology; N2.39bn as stabilization fund; N8.03bn for the development of natural resources; and N6.12bn to the Federal Capital Territory (FCT) Abuja.

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT

Summary of Gross Revenue Allocation by FAAC
for the month of August, 2020 Shared in September, 2020



Summary of Gross Revenue Allocation by FAAC for the month of August, 2020 Shared in September, 2020

BENEFICIARIES

<p>FGN</p>	Statutory		N251,947,508,922.54
	VAT		N20,957,107,287.60
	Total		N272,904,616,210.15

<p>State</p>	Statutory		N127,791,143,477.80
	VAT		N69,857,024,292.01
	Total		N197,648,167,769.80

<p>LGCs</p>	Statutory		N98,521,615,106.39
	VAT		N48,899,917,004.40
	Total		N147,421,532,110.79

<p>13% Derivation Fund</p>	Statutory		N30,880,672,856.42
	VAT		-----
	Total		N30,880,672,856.42


<p>Cost of Collection - NCS</p>	Statutory		N6,014,947,864.32
	VAT		N646,178,745.22
	Total		N6,661,126,609.54


<p>Deduct. Cost of Collections - DPR</p>	Statutory		N5,698,897,636.18
	VAT		-----
	Total		N5,698,897,636.18


FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT


Summary of Gross Revenue Allocation by FAAC
for the month of August, 2020 Shared in September, 2020



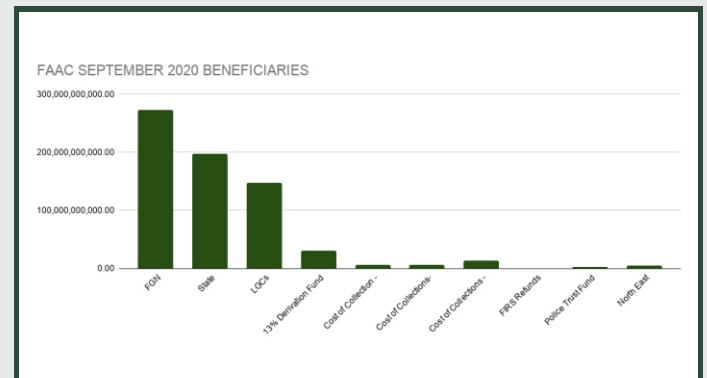
 Deduct. Cost of Collections - FIRS	Statutory	← ₦ →	N8,116,371,648.07
	VAT	← % →	N5,363,027,645.48
	Total	← ₦ →	N13,479,399,293.55

 FIRS Refunds	Statutory	← ₦ →	N200,000,000.00
	VAT	← % →	-----
	Total	← ₦ →	N200,000,000.00

 Police Trust Fund	Statutory	← ₦ →	N2,659,151,545.29
	VAT	← % →	-----
	Total	← ₦ →	N2,659,151,545.29

 North East Dev. Comm.	Statutory	← ₦ →	-----
	VAT	← % →	N4,506,904,793.03
	Total	← ₦ →	N4,506,904,793.03

TOTAL(ALL BENEFICIARIES)		
STATUTORY	← ₦ →	N531,830,309,057.01
VAT	← % →	N150,230,159,767.74
TOTAL	← ₦ →	N682,060,468,824.75



FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT

Summary of Gross Revenue Allocation by FAAC
for the month of August, 2020 Shared in September, 2020



Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the
Month of August, 2020 Shared in September, 2020

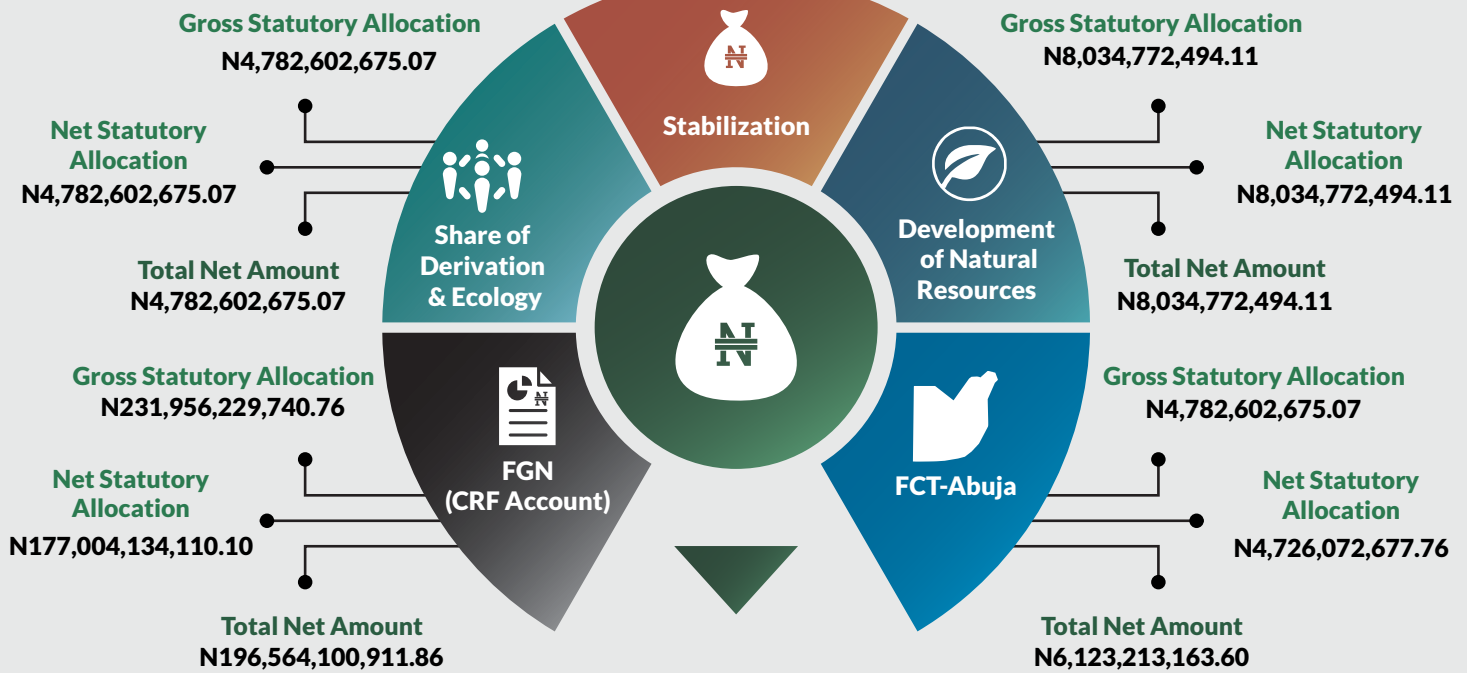
FG

BENEFICIARIES

Net Statutory Allocation
N2,391,301,337.53

Gross Statutory Allocation
N2,391,301,337.53

Total Net Amount
N2,391,301,337.53



SUB-TOTAL	Gross Statutory Allocation	Net Statutory Allocation	Total Net Amount
	N251,947,508,922.54	N196,938,883,294.57	N217,895,990,582.18

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT

F.C.T ABUJA



Local Government Councils

	Total Allocation
ABAJI	N483,620,611.20
ABUJA MUNICIPAL	N720,753,271.60
BWARI	N546,899,260.16
GWAGWALADA	N518,215,610.12
KUJE	N505,492,057.13
KWALI	N507,774,710.14

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of August, 2020 Shared in September, 2020

FCT Abuja

Gross Statutory Allocation	₦	N895,177,442.20
Deduction	%	N(39,762,500.46)
Value Added Tax	₦	N2,427,340,578.61

Total Allocation
N3,282,755,520.35

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of August, 2020 Shared in September, 2020



ABIA STATE

17
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation N3,155,589,548.72	13% Share of Derivation (Net) N381,625,776.72	Gross Total N3,537,215,325.43
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DEDUCTIONS

External Debt N83,360,132.79	Contractual Obligation (ISPO) N0.00	Other Deductions (see Note) N390,280,209.28
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Net Statutory Allocation N3,063,574,983.36	Gross VAT Allocation N1,412,645,782.49
Total Gross Amount N4,949,861,107.92	Deductions ----- -----
Total Net Amount N4,476,220,765.85	Net VAT Allocation N1,412,645,782.49

LGAs

Gross Statutory Allocation		N2,044,931,305.26
Deduction		N(112,660,417.97)
Value Added Tax		N841,625,017.64

Total Allocation
N2,773,895,904.92



Total Allocation

ABA NORTH	▶		N141,437,430.37
ABA SOUTH	▶		N244,614,822.82
AROCHUKWU	▶		N166,227,077.69
BENDE	▶		N170,846,138.70
IKWUANO	▶		N153,921,529.63
ISIALA NGWA NORTH	▶		N159,305,457.84
ISIALA NGWA SOUTH	▶		N153,815,097.86
ISUIKWUATO	▶		N148,835,511.72
NNEOCHI	▶		N162,809,229.06
OBIOMA NGWA	▶		N166,423,451.25
OHAFIA	▶		N184,516,746.75
OSISIOMA	▶		N176,882,853.48
UGWUNAGBO	▶		N132,158,975.08
UKWA EAST	▶		N124,261,099.72
UKWA WEST	▶		N131,199,926.65
UMUAHIA NORTH	▶		N192,400,661.67
UMUAHIA SOUTH	▶		N164,239,894.64

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT

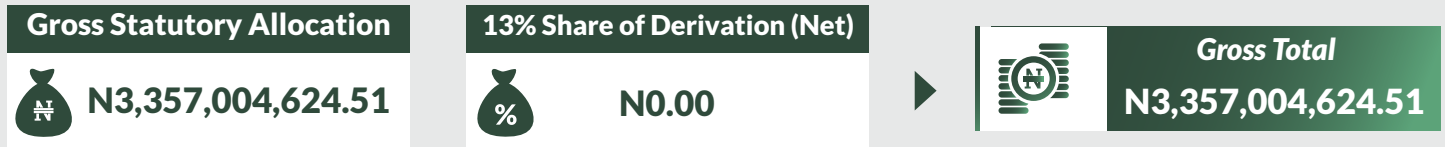
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of August, 2020 Shared in September, 2020



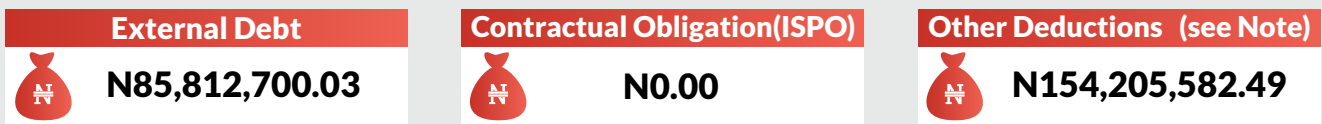
ADAMAWA STATE

 **21**
No. of LGCs

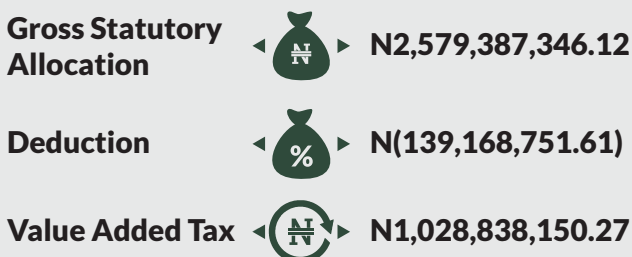
BENEFICIARIES



DEDUCTIONS



LGAs



Total Allocation
N3,469,056,744.78



Total Allocation

DEMSA	▶		N172,927,668.06
FUFORE	▶		N204,017,310.75
GANYE	▶		N176,362,604.00
GIREI	▶		N156,281,379.29
GOMBI	▶		N156,788,827.88
GUYUK	▶		N168,018,946.58
HONG	▶		N178,072,940.55
JADA	▶		N184,170,167.45
YOLA-NORTH	▶		N169,018,999.10
LAMURDE	▶		N147,331,655.86
MADAGALI	▶		N151,407,534.71
MAIHA	▶		N146,614,818.55
MAYO-BELWA	▶		N168,300,529.31
MICHIKA	▶		N164,687,046.59
MUBI NORTH	▶		N158,667,640.94
MUBI SOUTH	▶		N148,397,098.46
NUMAN	▶		N139,014,255.32
SHELLENG	▶		N158,804,885.83



Total Allocation

SONG	▶		N193,550,978.71
TOUNGO	▶		N157,784,627.63
YOLA-SOUTH	▶		N168,836,829.21

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of August, 2020 Shared in September, 2020



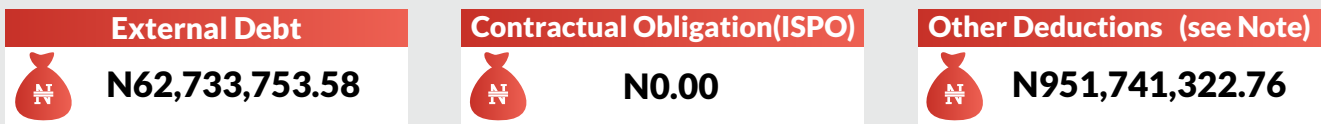
AKWA IBOM STATE

 **31**
No. of LGCs

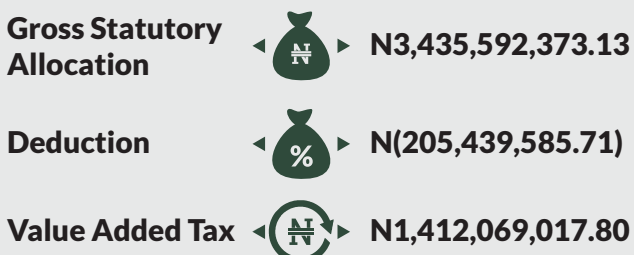
BENEFICIARIES



DEDUCTIONS



LGAs



Total Allocation
₦4,642,221,805.22



Total Allocation

ABAK	▶		N157,287,640.54
EASTERN OBOLO	▶		N123,400,095.99
EKET	▶		N164,408,800.75
EKPE ATAI	▶		N125,982,882.30
ESSIEN UDIM	▶		N170,160,622.95
ETIM EKPO	▶		N145,058,070.05
ETINAN	▶		N166,287,953.95
IBENO	▶		N132,024,579.57
IBESIKPO ASUTAN	▶		N154,298,596.81
IBIONO IBOM	▶		N169,854,524.94
IKA	▶		N128,986,235.08
IKONO	▶		N152,656,832.86
IKOT ABASI	▶		N152,701,210.10
IKOT EKPENE	▶		N157,408,515.34
INI	▶		N142,722,700.87
ITU	▶		N147,885,324.68
MBO	▶		N138,224,173.37
MKPAT ENIN	▶		N170,623,472.20

*Total Allocation*

NSIT IBOM	▶		N142,436,299.51
NSIT UBIUM	▶		N149,990,080.91
OBAT AKARA	▶		N156,542,763.38
OKOBO	▶		N135,706,710.42
ONNA	▶		N142,112,176.79
ORON	▶		N140,861,807.70
ORUK ANAM	▶		N168,686,498.86
UDUNG UKO	▶		N124,308,641.27
UKANAFUN	▶		N153,162,758.87
UQUO	▶		N125,434,165.31
URUAN	▶		N159,470,109.45
URUE OFFONG/ORUK	▶		N133,581,725.68
UYO	▶		N209,955,834.69

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT

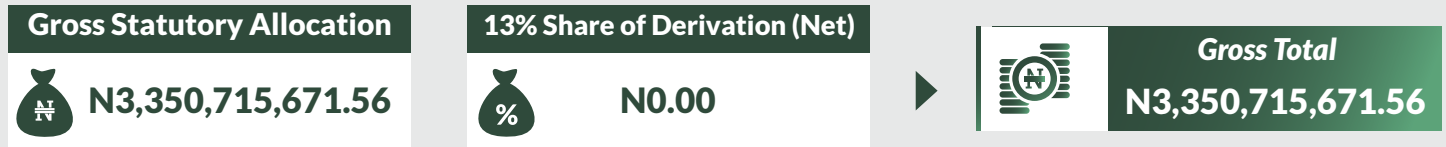
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of August, 2020 Shared in September, 2020



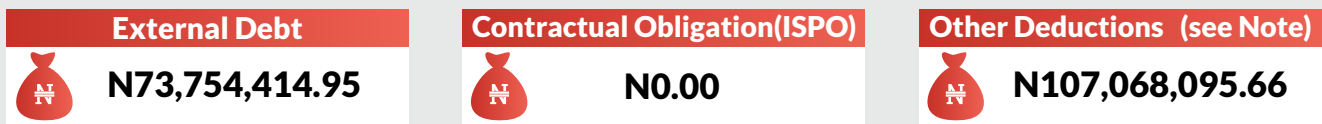
ANAMBRA STATE

 **21**
No. of LGCs

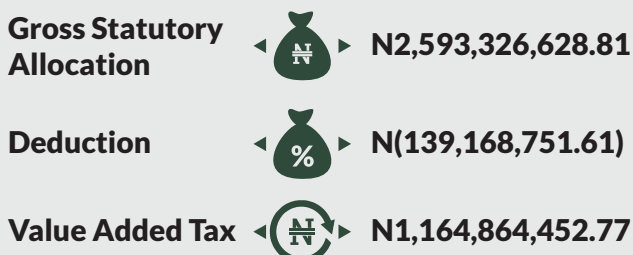
BENEFICIARIES



DEDUCTIONS



LGAs



Total Allocation
N3,619,022,329.96



Total Allocation

AGUATA	▶		N237,554,530.24
ANAMBRA EAST	▶		N156,360,593.97
ANAMBRA WEST	▶		N161,062,277.62
ANIOCHA	▶		N197,499,577.68
AWKA NORTH	▶		N145,839,331.34
AWKA SOUTH	▶		N169,890,397.32
AYAMELUM	▶		N157,737,997.84
DUNUKOFIA	▶		N139,255,753.34
EKWUSIGWO	▶		N156,937,563.92
IDEMILI NORTH	▶		N250,913,341.14
IDEMILI SOUTH	▶		N173,304,398.05
IHALA	▶		N210,711,913.83
NJIKOKA	▶		N154,531,191.70
NNEWI NORTH	▶		N154,542,499.96
NNEWI SOUTH	▶		N184,552,566.97
OGBARU	▶		N177,443,677.43
ONISHA NORTH	▶		N146,801,931.33
ONISHA SOUTH	▶		N151,856,006.68



Total Allocation

ORUMBA NORTH	▶		N164,357,708.67
ORUMBA SOUTH	▶		N167,324,912.32
OYI	▶		N160,544,158.60

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT




Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of August, 2020 Shared in September, 2020






BAUCHI STATE

 **20**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation  N4,031,023,215.03	13% Share of Derivation (Net)  N0.00	Gross Total  N4,031,023,215.03
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DEDUCTIONS


External Debt  N186,654,757.23	Contractual Obligation (ISPO)  N201,255,000.00	Other Deductions (see Note)  N598,085,335.12
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Net Statutory Allocation N3,045,028,122.68	Gross VAT Allocation N1,696,593,298.49
Total Gross Amount N5,727,616,513.53	Deductions ----- -----
Total Net Amount N4,741,621,421.18	Net VAT Allocation N1,696,593,298.49


















LGAs

Gross Statutory Allocation		N2,943,938,910.70
Deduction		N(132,541,668.20)
Value Added Tax		N1,131,758,423.41

 **Total Allocation**
N3,943,155,665.91



Total Allocation

ALKALERI	▶		N253,976,827.27
BAUCHI	▶		N311,447,431.09
BOGORO	▶		N136,812,968.31
DAMBAN	▶		N162,419,681.01
DARAZO	▶		N205,461,791.35
DASS	▶		N136,671,380.85
GAMAWA	▶		N217,769,154.38
GANJUWA	▶		N215,540,170.36
GIADE	▶		N157,192,431.15
I/GADAU	▶		N181,573,373.64
JAMA'ARE	▶		N139,993,235.36
KATAGUM	▶		N214,629,787.57
KIRFI	▶		N171,029,443.67
MISAU	▶		N204,963,230.63
NINGI	▶		N260,638,578.19
SHIRA	▶		N195,910,842.89
TAFAWA BALEWA	▶		N192,046,769.23
TORO	▶		N263,971,234.90



Total Allocation

WARJI	▶		N149,856,905.27
ZAKI	▶		N171,250,428.78

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of August, 2020 Shared in September, 2020



BAYELSA STATE

No. of LGCs **8**

BENEFICIARIES

Gross Statutory Allocation N2,981,811,432.34	13% Share of Derivation (Net) N6,030,543,779.91	Gross Total N9,012,355,212.26
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DEDUCTIONS

External Debt N47,710,918.87	Contractual Obligation (ISPO) N0.00	Other Deductions (see Note) N1,904,790,497.90
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Net Statutory Allocation N7,059,853,795.49	Gross VAT Allocation N1,273,507,736.92
Total Gross Amount N10,285,862,949.17	Deductions -----
Total Net Amount N8,333,361,532.40	Net VAT Allocation N1,273,507,736.92









LGAs

Gross Statutory Allocation	₦	N1,198,290,894.63
Deduction	%	N(53,016,667.28)
Value Added Tax	₦	N456,360,958.36

Total Allocation
N1,601,635,185.71



Total Allocation

BRASS	▶		N190,094,035.91
EKERMOR	▶		N220,129,385.37
KOLOKUMA/OPOKUMA	▶		N145,147,444.15
NEMBE	▶		N176,157,953.26
OGBIA	▶		N188,132,150.94
SAGBAMA	▶		N186,510,835.65
SOUTHERN IJAW	▶		N253,332,538.73
YENAGOA	▶		N242,130,841.70

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of August, 2020 Shared in September, 2020



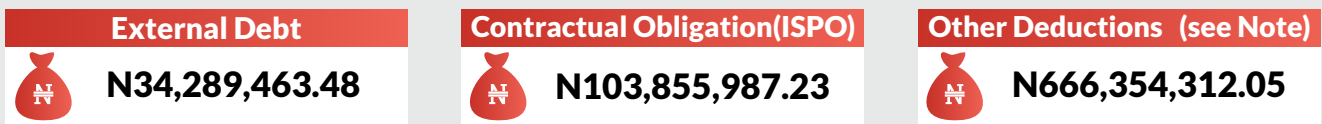
BENUE STATE

23
No. of LGCs

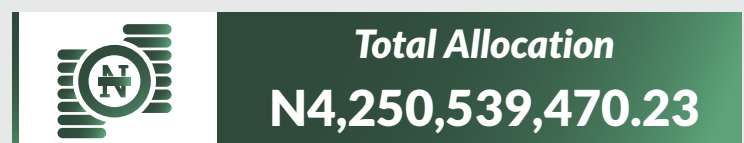
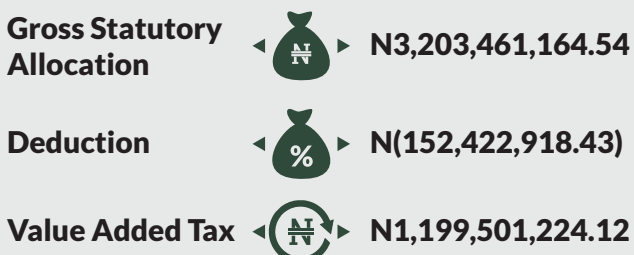
BENEFICIARIES



DEDUCTIONS





LGAs





Total Allocation

ADO	▶		N186,080,236.01
AGATU	▶		N162,847,115.01
APA	▶		N156,936,074.23
BURUKU	▶		N190,495,974.49
GBOKO	▶		N249,309,155.32
GUMA	▶		N197,846,993.80
GWER EAST	▶		N187,131,047.71
GWER WEST	▶		N162,573,059.90
KATSINA ALA	▶		N205,828,378.22
KONSHISHA	▶		N197,523,252.04
KWANDE	▶		N221,324,563.58
LOGO	▶		N173,769,659.92
MAKURDI	▶		N213,330,476.29
OBI	▶		N151,795,864.00
OGBADIBO	▶		N160,741,329.75
OHIMINI	▶		N144,114,725.13
OJU	▶		N183,734,219.50
OKPOKWU	▶		N175,625,921.52



Total Allocation

OTUKPO	▶		N206,929,517.94
TARKA	▶		N140,814,454.84
UKUM	▶		N194,222,333.08
USHONGO	▶		N187,410,245.84
VANDEIKYA	▶		N200,154,872.11

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of August, 2020 Shared in September, 2020



BORNO STATE

No. of LGCs **27**

BENEFICIARIES

Gross Statutory Allocation ₦4,186,972,455.94	13% Share of Derivation (Net) ₦0.00	Gross Total ₦4,186,972,455.94
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DEDUCTIONS

External Debt ₦27,350,093.03	Contractual Obligation (ISPO) ₦0.00	Other Deductions (see Note) ₦51,945,345.34
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Net Statutory Allocation ₦4,107,677,017.57	Gross VAT Allocation ₦1,630,139,993.49
Total Gross Amount ₦5,817,112,449.43	Deductions -----
Total Net Amount ₦5,737,817,011.06	Net VAT Allocation ₦1,630,139,993.49

LGAs

Gross Statutory Allocation ₦3,477,998,823.94	} Total Allocation ₦4,604,694,090.45
Deduction ₦(178,931,252.07)	
Value Added Tax ₦1,305,626,518.57	



Total Allocation

ABADAN	▶		N161,865,169.16
ASKIRA UBA	▶		N161,684,103.42
BAMA	▶		N224,505,153.10
BAYO	▶		N132,160,083.10
BIU	▶		N180,078,531.09
CHIBOK	▶		N130,524,554.11
DAMBOA	▶		N214,133,120.11
DIKWA	▶		N145,408,804.76
GUBIO	▶		N170,717,368.49
GUZAMALA	▶		N145,671,321.27
GWOZA	▶		N213,107,291.32
HAWUL	▶		N150,500,626.34
JERE	▶		N177,290,617.19
KAGA	▶		N149,556,036.23
KALA BALGE	▶		N137,365,353.59
KONDUGA	▶		N196,432,348.72
KUKAWA	▶		N206,114,774.07
KWAYA KUSAR	▶		N120,142,623.40



Total Allocation

MAFA	▶		N155,833,623.40
MAGUMERI	▶		N181,572,531.69
MAIDUGURI METRO	▶		N285,978,908.68
MARTE	▶		N167,630,694.79
MOBBAR	▶		N157,462,681.68
MONGUNO	▶		N153,890,131.85
NGALA	▶		N183,998,424.07
NGANZAI	▶		N152,151,589.67
SHANI	▶		N148,917,625.16

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of August, 2020 Shared in September, 2020



CROSS RIVER STATE

 **18**
No. of LGCs

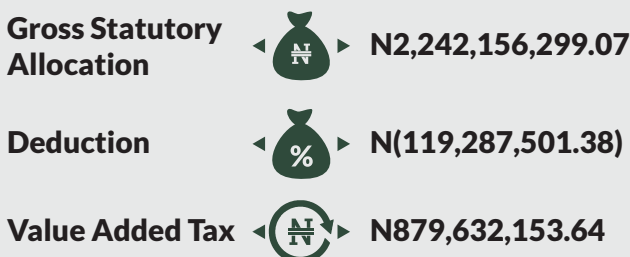
BENEFICIARIES




DEDUCTIONS



LGAs



 **Total Allocation**
N3,002,500,951.33



Total Allocation

ABI	▶		N159,944,392.37
AKAMKPA	▶		N191,278,079.89
AKPABUYO	▶		N197,476,374.87
BAKASSI	▶		N121,475,678.37
BEKWARA	▶		N147,201,514.86
BIASE	▶		N170,492,795.19
BOKI	▶		N190,918,855.67
CALABAR MUNICIPAL	▶		N159,868,083.45
CALABAR SOUTH	▶		N168,769,107.82
ETUNG	▶		N130,346,538.87
IKOM	▶		N174,140,813.75
OBANLIKU	▶		N150,638,934.51
OBUBRA	▶		N168,759,535.86
OBUDU	▶		N160,794,322.53
ODUKPANI	▶		N180,110,128.58
OGAJA	▶		N169,862,795.95
YAKURR	▶		N172,934,063.61
YALA	▶		N187,488,935.18

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT

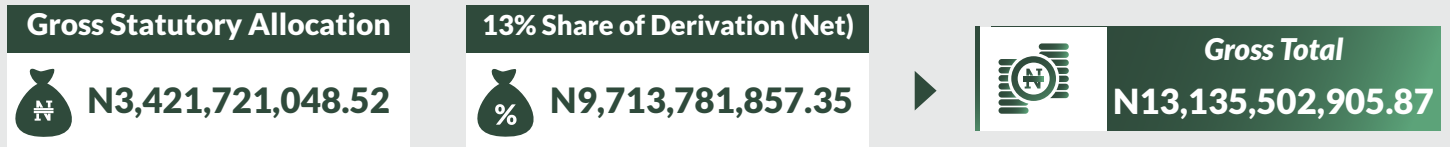
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of August, 2020 Shared in September, 2020



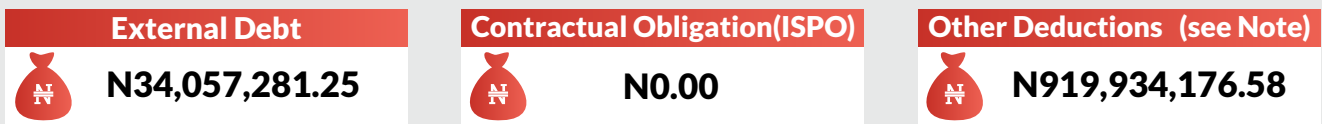
DELTA STATE

 **25**
No. of LGCs

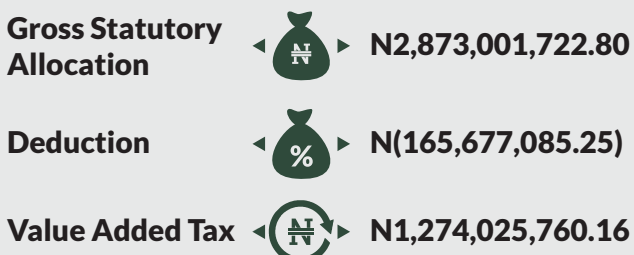
BENEFICIARIES



DEDUCTIONS




















LGAs



Total Allocation
N3,981,350,397.71



Total Allocation

ANIOCHA NORTH	▶		N136,143,253.46
ANIOCHA SOUTH	▶		N148,722,615.50
BOMADI	▶		N127,558,791.20
BURUTU	▶		N180,377,876.56
ETHIOPE EAST	▶		N167,614,836.13
ETHIOPE WEST	▶		N170,815,015.45
IKA NORTH EAST	▶		N176,087,784.96
IKA SOUTH	▶		N166,165,794.73
ISOKO NORTH	▶		N157,027,925.35
ISOKO SOUTH	▶		N179,353,278.14
NDOKWA EAST	▶		N145,806,633.77
NDOKWA WEST	▶		N154,024,506.29
OKPE	▶		N142,657,148.19
OSHIMILI NORTH	▶		N139,012,924.54
OSHIMILI SOUTH	▶		N151,098,732.37
PATANI	▶		N123,660,107.42
SAPELE	▶		N157,788,012.72
UDU	▶		N160,586,528.73

*Total Allocation*

UGHELLI NORTH	▶		N215,436,660.84
UGHELLI SOUTH	▶		N172,120,925.87
UKWUANI	▶		N136,990,449.57
UVWIE	▶		N161,452,484.17
WARRI SOUTH	▶		N200,910,588.88
WARRI NORTH	▶		N158,365,710.60
WARRI SOUTH-WEST	▶		N151,571,812.28

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of August, 2020 Shared in September, 2020



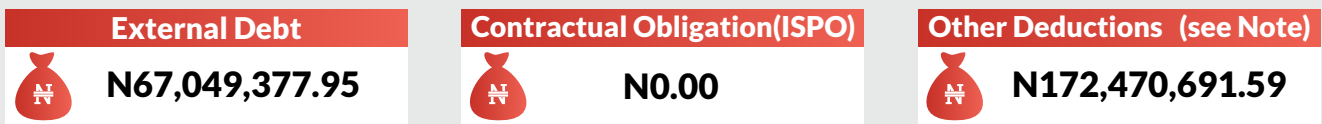
EBONYI STATE

 **13**
No. of LGCs

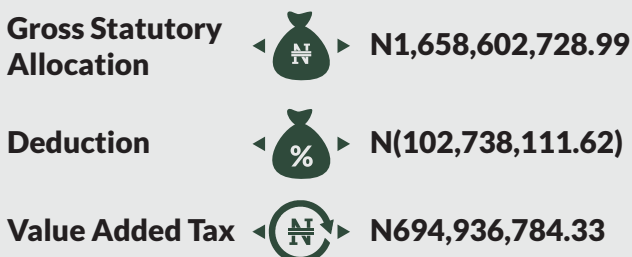
BENEFICIARIES



DEDUCTIONS



LGAs



Total Allocation
N2,250,801,401.70



Total Allocation

ABAKALIKI	▶		N171,334,038.36
AFIKPO NORTH	▶		N164,152,459.76
AFIKPO SOUTH	▶		N165,220,309.06
EBONYI	▶		N157,784,647.52
EZZA NORTH	▶		N159,379,321.38
EZZA SOUTH	▶		N162,600,889.55
IKWO	▶		N191,230,519.50
ISHIELU	▶		N168,642,669.12
IVO	▶		N153,722,415.30
IZZI	▶		N209,048,811.56
OHAOZARA	▶		N165,293,241.83
OHAUKWU	▶		N182,746,744.13
ONICHA	▶		N199,645,334.63

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT

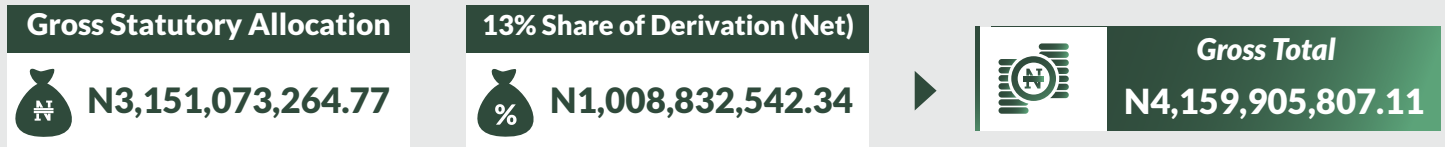
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of August, 2020 Shared in September, 2020



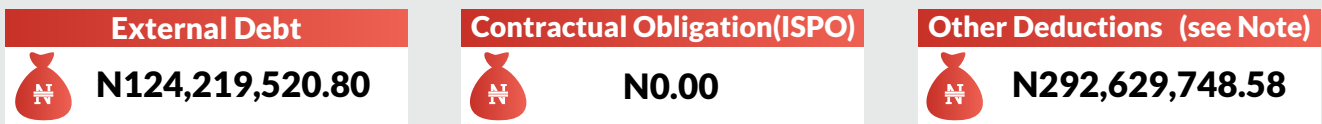
EDO STATE

 **18**
No. of LGCs

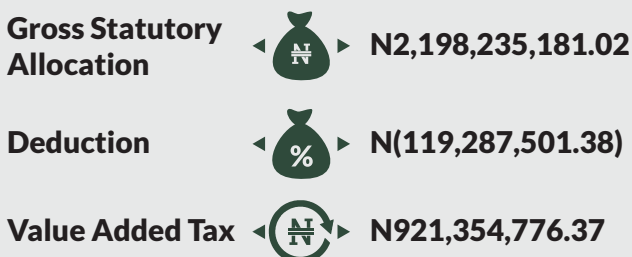
BENEFICIARIES



DEDUCTIONS



LGAs



Total Allocation
N3,000,302,456.01



Total Allocation

AKOKO EDO	▶		N205,895,215.27
EGOR	▶		N206,384,502.02
ESAN CENTRAL	▶		N132,767,511.22
ESAN NORTH EAST	▶		N137,070,728.88
ESAN SOUTH EAST	▶		N161,626,944.82
ESAN WEST	▶		N139,499,268.51
ETSAKO CENTRAL	▶		N136,314,748.71
ETSAKO EAST	▶		N157,805,495.95
ETSAKO WEST	▶		N174,955,862.12
IGUEBEN	▶		N126,566,985.62
IKPOBA OKHA	▶		N225,060,650.51
OREDO	▶		N230,109,833.28
ORHIONWON	▶		N174,315,511.25
OVIA NORTH EAST	▶		N165,298,096.95
OVIA SOUTH WEST	▶		N174,636,618.85
OWAN EAST	▶		N160,099,425.48
OWAN WEST	▶		N132,884,130.99
UHUNMWODE	▶		N159,010,925.59

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of August, 2020 Shared in September, 2020






EKITI STATE

 **No. of LGCs** **16**

BENEFICIARIES




Gross Statutory Allocation	13% Share of Derivation (Net)		Gross Total N3,013,217,421.92
 N3,013,217,421.92	 N0.00		


DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
 N158,331,049.10	 N102,458,000.01	 N349,580,310.20

Net Statutory Allocation		Gross VAT Allocation
N2,402,848,062.61		N1,389,199,946.94
Total Gross Amount		Deductions
N4,402,417,368.86		Net VAT Allocation
Total Net Amount		N1,389,199,946.94
N3,792,048,009.55		

LGAs

Gross Statutory Allocation	 N1,745,478,451.30
Deduction	 N(106,033,334.56)
Value Added Tax	 N787,431,391.53

 **Total Allocation**
N2,426,876,508.27



Total Allocation

ADO EKITI	▶		N200,938,774.43
AIYEKIRE	▶		N150,267,440.28
EFON	▶		N138,835,267.83
EKITI EAST	▶		N147,526,871.22
EKITI SOUTH WEST	▶		N156,670,847.23
EKITI WEST	▶		N160,383,657.53
EMURE	▶		N131,207,707.25
IDO-OSI	▶		N159,936,983.41
IJERO	▶		N174,601,160.16
IKERE	▶		N151,065,452.89
IKOLE	▶		N161,061,377.65
ILEJEMEJI	▶		N113,244,009.07
IREPODUN/IFELODUN	▶		N144,069,740.74
ISE/ORUN	▶		N139,953,854.20
MOBA	▶		N150,713,736.89
OYE	▶		N146,399,627.49

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of August, 2020 Shared in September, 2020






ENUGU STATE

 **17**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation  N3,389,071,307.59	13% Share of Derivation (Net)  N0.00	Gross Total  N3,389,071,307.59
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DEDUCTIONS


External Debt  N114,318,091.94	Contractual Obligation (ISPO)  N0.00	Other Deductions (see Note)  N78,644,312.34
--	--	---

Net Statutory Allocation N3,196,108,903.31	Gross VAT Allocation N1,510,291,171.84
Total Gross Amount N4,899,362,479.42	Deductions -----
Total Net Amount N4,706,400,075.14	Net VAT Allocation N1,510,291,171.84



LGAs

Gross Statutory Allocation	 N2,233,439,625.09
Deduction	 N(112,660,417.97)
Value Added Tax	 N904,495,528.95

 **Total Allocation**
N3,025,274,736.06



Total Allocation

AGWU	▶		N179,248,919.38
ANINRI	▶		N151,719,963.04
ENUGU EAST	▶		N206,278,858.41
ENUGU NORTH	▶		N193,664,270.82
ENUGU SOUTH	▶		N184,143,735.93
EZEAGU	▶		N175,831,974.99
IGBO ETITI	▶		N181,249,087.12
IGBO EZE NORTH	▶		N197,442,042.15
IGBO EZE SOUTH	▶		N172,744,505.24
ISI UZO	▶		N164,377,916.42
NKANU EAST	▶		N170,156,640.97
NKANU WEST	▶		N166,215,826.77
NSUKKA	▶		N219,990,398.99
OJI RIVER	▶		N150,261,671.17
UDENU	▶		N167,504,225.19
UDI	▶		N189,895,094.30
UZO UWANI	▶		N154,549,605.18

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of August, 2020 Shared in September, 2020






GOMBE STATE

 **11**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation  N3,174,237,487.29	13% Share of Derivation (Net)  N0.00	Gross Total  N3,174,237,487.29
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DEDUCTIONS


External Debt  N80,476,969.38	Contractual Obligation (ISPO)  N533,792,423.91	Other Deductions (see Note)  -----
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Net Statutory Allocation N2,559,968,094.00	Gross VAT Allocation N1,358,789,831.15
Total Gross Amount N4,533,027,318.44	Deductions -----
Total Net Amount N3,918,757,925.15	Net VAT Allocation N1,358,789,831.15



LGAs

Gross Statutory Allocation		N1,530,354,391.00
Deduction		N(72,897,917.51)
Value Added Tax		N612,094,893.52

 **Total Allocation**
N2,069,551,367.01

*Total Allocation*

AKKO	▶		N245,493,946.13
BALANGA	▶		N182,126,605.01
BILLIRE	▶		N181,899,365.11
DUKKU	▶		N194,450,308.74
FUNAKAYE	▶		N193,479,883.07
GOMBE	▶		N209,457,472.22
KALTUNGO	▶		N163,652,059.81
KWAMI	▶		N177,240,995.14
NAFADA	▶		N159,757,902.16
SHOMGOM	▶		N155,028,196.72
YAMALTU/DEBA	▶		N206,964,632.89

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of August, 2020 Shared in September, 2020



IMO STATE

No. of LGCs **27**

BENEFICIARIES

Gross Statutory Allocation ₦3,503,800,762.42	13% Share of Derivation (Net) ₦755,551,659.03	Gross Total ₦4,259,352,421.44
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DEDUCTIONS

External Debt ₦81,264,805.76	Contractual Obligation (ISPO) ₦0.00	Other Deductions (see Note) ₦524,675,772.15
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Net Statutory Allocation ₦3,653,411,843.53	Gross VAT Allocation ₦1,572,780,757.10
Total Gross Amount ₦5,832,133,178.54	Deductions -----
Total Net Amount ₦5,226,192,600.63	Net VAT Allocation ₦1,572,780,757.10

LGAs

Gross Statutory Allocation	₦2,993,305,922.11
Deduction	₦(178,931,252.07)
Value Added Tax	₦1,269,392,832.91

Total Allocation
₦4,083,767,502.95



Total Allocation

ABOH MBAISE	▶		N165,704,994.05
AHIAZU MBAISE	▶		N156,032,030.92
EHIME MBANO	▶		N142,654,198.41
EZINIHITE MBAISE	▶		N152,887,443.41
IDEATO NORTH	▶		N160,118,195.06
IDEATO SOUTH	▶		N160,669,042.44
IHITE UBOMA	▶		N144,099,812.04
IKEDURU	▶		N153,389,905.64
ISIALA MBANO	▶		N172,656,912.36
ISU	▶		N154,348,783.66
MBAITOLI	▶		N188,155,573.02
NGOR/OKPALA	▶		N159,201,164.97
NJABA	▶		N146,311,012.07
NKWANGELE	▶		N141,722,814.56
NKWERRE	▶		N125,399,485.67
OBOWO	▶		N137,095,303.00
OGUTA	▶		N157,031,654.69
OHAJI/EBEMA	▶		N170,807,592.36

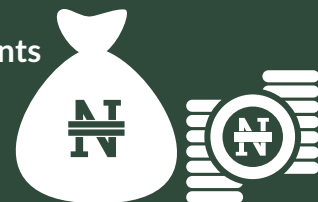


Total Allocation

OKIGWE	▶		N149,860,463.55
ONUIMO	▶		N134,027,322.91
ORLU	▶		N148,420,900.15
ORSU	▶		N143,091,403.21
ORU	▶		N138,782,957.25
ORU WEST	▶		N142,893,135.00
OWERRI MUNICIPAL	▶		N144,877,791.47
OWERRI NORTH	▶		N156,721,062.22
OWERRI WEST	▶		N136,806,548.86

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT




Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of August, 2020 Shared in September, 2020



JIGAWA STATE

 **27**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation  N3,768,662,747.29	13% Share of Derivation (Net)  N0.00	Gross Total  N3,768,662,747.29
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DEDUCTIONS


External Debt  N41,822,029.32	Contractual Obligation (ISPO)  N0.00	Other Deductions (see Note)  N73,251,016.37
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Net Statutory Allocation N3,653,589,701.60	Gross VAT Allocation N1,665,075,418.60
Total Gross Amount N5,433,738,165.89	Deductions ----- -----
Total Net Amount N5,318,665,120.20	Net VAT Allocation N1,665,075,418.60



LGAs

Gross Statutory Allocation	 N3,144,749,700.46
Deduction	 N(178,931,252.07)
Value Added Tax	 N1,329,112,516.17

 **Total Allocation**
N4,294,930,964.56












Total Allocation

AUYO	▶		N145,328,170.53
BABURA	▶		N172,630,049.39
BIRNIN KUDU	▶		N213,815,799.80
BIRNIWA	▶		N158,067,125.34
GAGARAWA	▶		N134,911,042.57
BUJI	▶		N134,773,091.52
DUTSE	▶		N190,272,987.87
GARKI	▶		N158,128,224.87
GUMEL	▶		N138,956,395.67
GURI	▶		N145,537,643.79
GWARAM	▶		N204,193,129.68
GWIWA	▶		N149,604,201.40
HADEJIA	▶		N130,352,353.76
JAHUN	▶		N178,328,507.02
KAFIN HAUSA	▶		N198,768,510.02
KAUGAMA	▶		N145,137,597.24
KAZAURE	▶		N154,821,110.85
KIRI-KASAMMA	▶		N162,789,936.03



Total Allocation

KIYAWA	▶		N164,717,595.39
MAIGATARI	▶		N166,475,659.32
MALAM MADORI	▶		N156,852,022.07
MIGA	▶		N143,944,280.00
RINGIM	▶		N174,414,562.51
RONI	▶		N128,953,824.61
SULE TAKARKAR	▶		N158,768,082.48
TAURA	▶		N148,062,808.64
YANKWASHI	▶		N136,326,252.19

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of August, 2020 Shared in September, 2020






KADUNA STATE

 **23**
No. of LGCs

BENEFICIARIES




Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
 N4,415,426,743.27	 N0.00	 N4,415,426,743.27


DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
 N537,661,146.67	 N0.00	 -----

Net Statutory Allocation	Gross VAT Allocation
N3,877,765,596.60	N2,066,732,894.85
Total Gross Amount	Deductions
N6,482,159,638.13	-----
Total Net Amount	Net VAT Allocation
N5,944,498,491.46	N2,066,732,894.85





LGAs

Gross Statutory Allocation	 N3,536,568,814.63
Deduction	 N(152,422,918.43)
Value Added Tax	 N1,460,867,122.27

 **Total Allocation**
N4,845,013,018.48



Total Allocation

BIRNIN GWARI	▶		N243,991,855.92
CHIKUN	▶		N259,305,795.73
GIWA	▶		N217,717,682.07
GWAGWADA	▶		N162,871,576.43
IGABI	▶		N274,909,296.59
IKARA	▶		N183,935,982.94
JABA	▶		N162,696,671.31
JEMA'A	▶		N214,575,688.56
KACHIA	▶		N227,060,356.90
KADUNA NORTH	▶		N229,424,093.55
KADUNA SOUTH	▶		N245,115,551.80
KAGARKO	▶		N204,602,366.26
KAURA	▶		N182,618,816.84
KAURU	▶		N180,967,798.97
KUBAU	▶		N213,813,021.93
KUDAN	▶		N164,041,675.09
LERE	▶		N231,242,618.63
MAKARFI	▶		N157,095,474.79



Total Allocation

SABONGARI	▶		N207,782,904.17
SANGA	▶		N169,379,090.90
SOBA	▶		N218,651,911.94
ZANGON KATAF	▶		N239,922,728.06
ZARIA	▶		N253,290,059.13

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of August, 2020 Shared in September, 2020



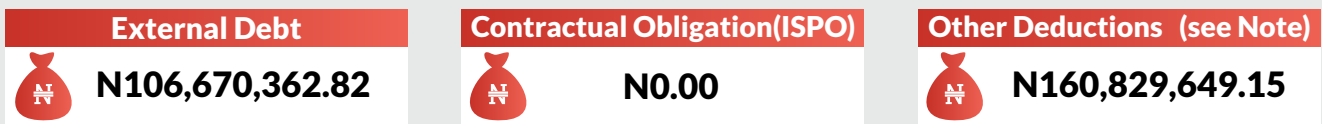
KANO STATE

44
No. of LGCs

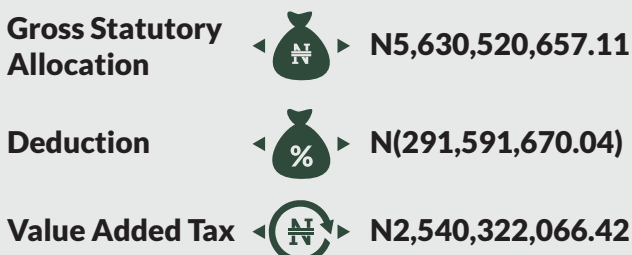
BENEFICIARIES



DEDUCTIONS



LGAs



Total Allocation
N7,879,251,053.49



Total Allocation

AJINGI	▶		N163,327,183.86
ALBASU	▶		N167,828,009.07
BAGWAI	▶		N154,458,153.79
BEBEJI	▶		N166,403,287.40
BICHI	▶		N200,640,177.05
BUNKURE	▶		N160,469,818.10
DALA	▶		N256,337,250.95
DANBATTA	▶		N175,703,907.21
DAWAKIN KUDU	▶		N186,911,233.39
DAWAKIN TOFA	▶		N190,210,118.17
DOGUWA	▶		N170,167,646.41
FAGGE	▶		N172,610,277.76
GABASAWA	▶		N179,410,055.61
GARKO	▶		N160,440,113.33
GARUN MALLAM	▶		N155,020,151.10
GAYA	▶		N173,090,814.02
GEZAWA	▶		N199,080,987.08
GWALE	▶		N235,936,633.23










Total Allocation

GWARZO	▶		N164,392,051.03
KABO	▶		N156,992,088.39
KANO MUNICIPAL	▶		N230,416,297.34
KARAYE	▶		N152,292,910.53
KIBIYA	▶		N152,804,083.98
KIRU	▶		N198,055,095.37
KUMBOTSO	▶		N204,407,492.70
KUNCHI	▶		N151,297,470.88
KURA	▶		N152,525,130.84
MADOBI	▶		N151,787,313.68
MAKODA	▶		N180,906,922.16
MINJIBIR	▶		N181,013,001.64
NASSARAWA	▶		N315,797,631.28
RANO	▶		N156,449,722.33
RIMIN GADO	▶		N151,027,991.11
ROGO	▶		N185,840,827.22
SHANONO	▶		N153,408,635.66
SUMAILA	▶		N194,460,123.47



Total Allocation

TAKAI	▶		N172,173,435.53
TARAUNI	▶		N178,994,198.33
TOFA	▶		N139,009,995.43
TSANYAWA	▶		N155,547,315.72
TUDUN WADA	▶		N189,005,178.17
UNGOGO	▶		N226,460,198.35
WARAWA	▶		N145,992,641.44
WUDIL	▶		N170,147,483.36

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of August, 2020 Shared in September, 2020



KATSINA STATE

No. of LGCs **34**

BENEFICIARIES

Gross Statutory Allocation ₦4,142,506,243.42	13% Share of Derivation (Net) ₦0.00	Gross Total ₦4,142,506,243.42
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DEDUCTIONS

External Debt ₦160,041,214.49	Contractual Obligation (ISPO) ₦0.00	Other Deductions (see Note) ₦36,465,925.68
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Net Statutory Allocation ₦3,945,999,103.25	Gross VAT Allocation ₦1,959,044,154.13
Total Gross Amount ₦6,101,550,397.56	Deductions -----
Total Net Amount ₦5,905,043,257.39	Net VAT Allocation ₦1,959,044,154.13

LGAs

Gross Statutory Allocation	₦4,286,611,215.78
Deduction	₦(225,320,835.94)
Value Added Tax	₦1,743,169,379.07

Total Allocation
₦5,804,459,758.91



Total Allocation

BAKORI	▶		N166,393,915.49
BATAGARAWA	▶		N173,856,755.32
BATSARI	▶		N187,642,087.44
BAURE	▶		N177,760,518.60
BINDAWA	▶		N164,597,117.80
CHARANCHI	▶		N155,179,087.58
DAN-MUSA	▶		N153,044,903.32
DANDUME	▶		N164,487,707.38
DANJA	▶		N154,791,560.23
DAURA	▶		N188,264,998.95
DUTSI	▶		N153,631,244.80
DUTSINMA	▶		N171,480,578.89
FASKARI	▶		N185,636,906.23
FUNTUA	▶		N188,409,052.48
INGAWA	▶		N165,070,669.67
JIBIA	▶		N180,321,548.61
KAFUR	▶		N188,177,037.33
KAITA	▶		N180,252,994.02



Total Allocation

KANKARA	▶		N199,641,340.62
KANKIA	▶		N159,796,781.31
KATSINA	▶		N221,494,166.48
KURFI	▶		N152,629,493.54
KUSADA	▶		N144,436,425.97
MAIADUA	▶		N178,334,349.31
MALUMFASHI	▶		N175,784,165.24
MANI	▶		N168,483,432.32
MASHI	▶		N170,668,238.22
MATAZU	▶		N144,782,820.87
MUSAWA	▶		N171,510,551.83
RIMI	▶		N157,215,573.26
SABUWA	▶		N159,486,524.99
SAFANA	▶		N173,132,528.69
SANDAMU	▶		N164,344,236.17
ZANGO	▶		N163,720,445.95

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of August, 2020 Shared in September, 2020



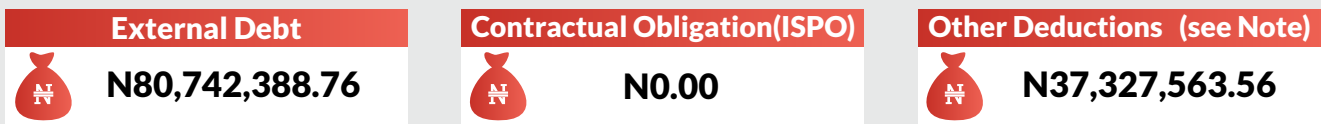
KEBBI STATE

 **21**
No. of LGCs

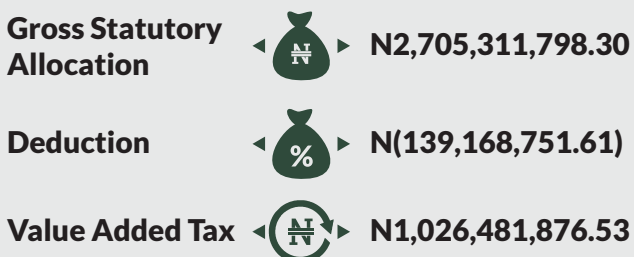
BENEFICIARIES



DEDUCTIONS



LGAs



Total Allocation
N3,592,624,923.22



Total Allocation

ALIERU	▶		N129,656,848.06
AREWA	▶		N203,303,798.29
ARGUNGU	▶		N179,597,914.04
AUGIE	▶		N148,212,816.67
BAGUDO	▶		N197,287,362.84
BIRNIN -KEBBI	▶		N233,177,884.38
BUNZA	▶		N160,737,519.26
DANDI KAMBA	▶		N170,730,499.08
DANKO /WASAGU	▶		N214,789,113.97
FAKAI	▶		N150,832,564.68
GWANDU	▶		N160,259,922.80
JEGA	▶		N176,911,641.89
KALGO	▶		N143,692,879.03
KOKO/BESSE	▶		N166,978,933.73
MAIYAMA	▶		N188,752,170.92
NGASKI	▶		N154,737,795.75
SAKABA	▶		N149,408,135.81
SHANGA	▶		N157,607,194.82



Total Allocation

SURU	▶		N184,830,972.83
YAURI	▶		N146,429,727.23
ZURU	▶		N174,689,227.15

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of August, 2020 Shared in September, 2020



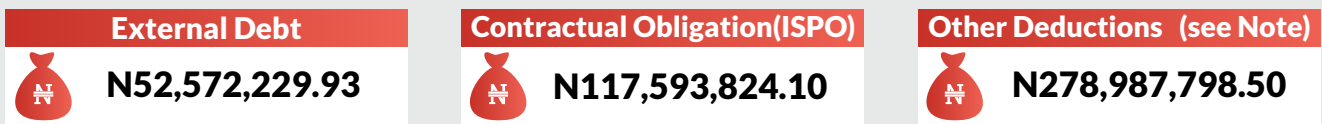
KOGI STATE

 **21**
No. of LGCs

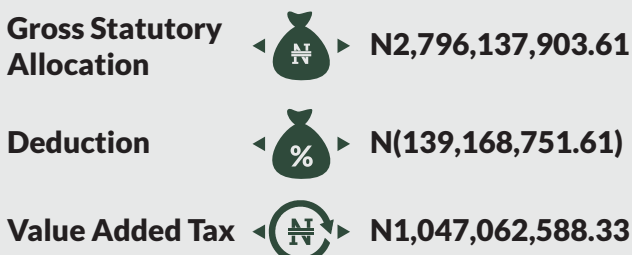
BENEFICIARIES




DEDUCTIONS








LGAs



 **Total Allocation**
N3,704,031,740.34



Total Allocation

ADAVI	▶		N188,254,919.30
AJAKUTA	▶		N163,653,060.86
ANKPA	▶		N211,337,285.93
BASSA	▶		N165,415,562.01
DEKINA	▶		N223,525,338.98
IBAJI	▶		N171,987,766.88
IDAH	▶		N145,734,365.90
IGALAMELA	▶		N171,866,409.85
IJUMU	▶		N166,423,820.65
KABBA/BUNU	▶		N176,365,014.99
KOGI	▶		N157,197,123.75
KOTON KARFE	▶		N198,215,622.85
MOPA-MURO	▶		N131,076,265.39
OFU	▶		N191,800,177.97
OGORI/MAGONGO	▶		N127,707,844.83
OKEHI	▶		N188,002,090.71
OKENE	▶		N235,741,413.87
OLAMABORO	▶		N176,077,406.17

*Total Allocation*

OMALA	▶		N163,614,983.11
YAGBA EAST	▶		N176,930,161.81
YAGBA WEST	▶		N173,105,104.53

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of August, 2020 Shared in September, 2020






KWARA STATE

 **16**
No. of LGCs

BENEFICIARIES




Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
 N2,999,783,334.14	 N0.00	 N2,999,783,334.14

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
 N64,136,041.95	 N0.00	 N246,520,610.73

Net Statutory Allocation	Gross VAT Allocation
N2,689,126,681.46	N1,355,181,612.98
Total Gross Amount	Deductions
N4,354,964,947.12	-----
Total Net Amount	Net VAT Allocation
N4,044,308,294.44	N1,355,181,612.98



LGAs

Gross Statutory Allocation	 N1,978,560,448.05
Deduction	 N(106,033,334.56)
Value Added Tax	 N768,425,675.89

Total Allocation
N2,640,952,789.38



Total Allocation

ASA	▶		N152,728,882.82
BARUTEN	▶		N234,645,121.78
EDU	▶		N190,172,455.18
EKITI	▶		N118,815,786.74
IFELODUN	▶		N198,761,967.19
ILORIN EAST	▶		N177,320,930.76
ILORIN SOUTH	▶		N179,181,553.08
ILORIN WEST	▶		N219,085,437.23
IREPODUN	▶		N153,496,896.62
KAI AMA	▶		N187,893,163.02
MORO	▶		N155,396,278.49
OFFA	▶		N140,189,978.63
OKE-ERO	▶		N119,698,190.99
OSIN	▶		N119,547,996.09
OYUN	▶		N135,564,313.16
PATEGI	▶		N158,453,837.58

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of August, 2020 Shared in September, 2020



LAGOS STATE

 **20**
No. of LGCs

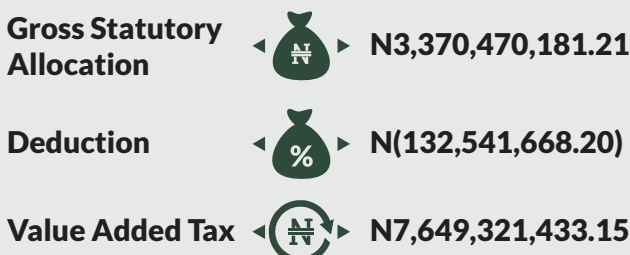
BENEFICIARIES



DEDUCTIONS












LGAs



Total Allocation
N10,887,249,946.16



Total Allocation

AGEGE	▶		N546,349,955.94
AJEROMI/IFELODUN	▶		N618,225,077.97
ALIMOSHO	▶		N813,956,983.06
AMOWO-ODOFIN	▶		N499,309,226.66
APAPA	▶		N466,869,616.11
BADAGRY	▶		N482,979,515.24
EPE	▶		N466,157,344.14
ETI-OSA	▶		N501,771,820.32
IBEJU-LEKKI	▶		N436,407,801.97
IFAKO/IJAYE	▶		N536,268,780.09
IKEJA	▶		N502,179,435.11
IKORODU	▶		N578,264,507.46
KOSOFE	▶		N607,721,906.85
LAGOS ISLAND	▶		N463,268,002.64
LAGOS MAINLAND	▶		N497,909,815.68
MUSHIN	▶		N598,558,689.39
OJO	▶		N588,853,643.75
OSHODI/ISOLO	▶		N595,475,499.40



Total Allocation

SOMOLU	▶		N526,829,071.85
SURULERE	▶		N559,893,252.52

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of August, 2020 Shared in September, 2020





NASARAWA STATE

 **13**
No. of LGCs

BENEFICIARIES




Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
 N3,107,781,979.96	 N0.00	 N3,107,781,979.96

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
 N49,345,355.35	 N226,360,533.05	 -----

Net Statutory Allocation	Gross VAT Allocation
N2,832,076,091.56	N1,282,560,725.13
Total Gross Amount	Deductions
N4,390,342,705.09	-----
Total Net Amount	Net VAT Allocation
N4,114,636,816.69	N1,282,560,725.13














LGAs

Gross Statutory Allocation	 N1,765,216,933.21
Deduction	 N(86,152,084.33)
Value Added Tax	 N622,737,882.78

Total Allocation
N2,301,802,731.66



Total Allocation

AKWANGA	▶		N154,914,322.51
AWE	▶		N169,675,743.96
DOMA	▶		N175,656,219.11
KARU	▶		N206,800,063.65
KEANA	▶		N148,100,875.45
KEFFI	▶		N142,731,945.56
KOKONA	▶		N159,746,298.06
LAFIA	▶		N251,799,229.39
NASARAWA	▶		N223,051,226.40
NASARAWA EGGON	▶		N177,210,520.72
OBI	▶		N171,390,894.29
TOTO	▶		N176,354,580.94
WAMBA	▶		N144,370,811.61

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of August, 2020 Shared in September, 2020




NIGER STATE

 **25**
No. of LGCs

BENEFICIARIES




Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
 N3,991,807,582.33	 N0.00	 N3,991,807,582.33

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
 N78,820,977.20	 N275,631,992.38	 N11,250,000.00

Net Statutory Allocation	Gross VAT Allocation
N3,626,104,612.75	N1,634,242,516.17
Total Gross Amount	Deductions
N5,626,050,098.50	-----
Total Net Amount	Net VAT Allocation
N5,260,347,128.92	N1,634,242,516.17

LGAs

Gross Statutory Allocation	 N3,267,280,379.59
Deduction	 N(165,677,085.25)
Value Added Tax	 N1,240,372,444.63

Total Allocation
N4,341,975,738.97



Total Allocation

AGAIE	▶		N161,834,484.06
AGWARA	▶		N136,741,512.69
BIDA	▶		N165,591,385.89
BORGU	▶		N238,883,569.63
BOSSO	▶		N158,581,169.38
EDATI	▶		N166,150,002.38
GBAKO	▶		N156,214,933.57
GURARA	▶		N139,998,140.79
KATCHA	▶		N151,493,114.33
KONTAGORA	▶		N165,982,844.62
LAPAI	▶		N158,731,311.11
LAVUN	▶		N188,948,996.06
MAGAMA	▶		N189,411,425.20
MARIGA	▶		N206,714,942.09
MASHEGU	▶		N237,028,652.66
MINNA	▶		N166,646,408.53
MOKWA	▶		N213,763,690.15
MUYA	▶		N146,492,247.97

*Total Allocation*

PAIKORO	▶		N168,674,182.42
RAFI	▶		N190,450,615.25
RIJAU	▶		N181,243,312.24
SHIRORO	▶		N212,302,845.03
SULEJA	▶		N167,018,387.54
TAFA	▶		N131,129,027.47
WUSHISHI	▶		N141,948,537.91

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of August, 2020 Shared in September, 2020






OGUN STATE

 **20**
No. of LGCs

BENEFICIARIES




Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
 N3,130,863,482.21	 N0.00	 N3,130,863,482.21


DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
 N147,381,887.14	 N0.00	 N888,119,936.29

Net Statutory Allocation	Gross VAT Allocation
N2,095,361,658.78	N1,597,662,825.03
Total Gross Amount	Deductions
N4,728,526,307.24	-----
Total Net Amount	Net VAT Allocation
N3,693,024,483.81	N1,597,662,825.03

LGAs

Gross Statutory Allocation	 N2,330,866,009.50
Deduction	 N(132,541,668.20)
Value Added Tax	 N1,057,503,421.68

 **Total Allocation**
N3,255,827,762.98



Total Allocation

ABEOKUTA NORTH	▶		N167,886,236.99
ABEOKUTA SOUTH	▶		N176,900,386.87
ADO-ODO/OTA	▶		N272,426,320.91
EGBADO NORTH	▶		N171,041,715.40
EGBADO SOUTH	▶		N156,675,696.99
EWEKORO	▶		N117,891,525.77
REMO NORTH	▶		N116,184,591.61
IFO	▶		N268,525,598.75
IJEBU EAST	▶		N149,434,988.08
IJEBU NORTH	▶		N195,412,832.90
IJEBU ODE	▶		N150,017,449.99
IKENNE	▶		N135,972,294.43
IJEBU NORTH EAST	▶		N121,105,200.42
IMEKO-AFON	▶		N135,696,752.15
IPOKIA	▶		N147,604,688.88
OBAFEMI/OWODE	▶		N178,163,932.84
ODEDAH	▶		N145,188,923.26
ODOGBOLU	▶		N139,486,182.46



Total Allocation

OGUN WATER SIDE	▶		N128,818,739.28
SHAGAMU	▶		N181,393,705.01

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT

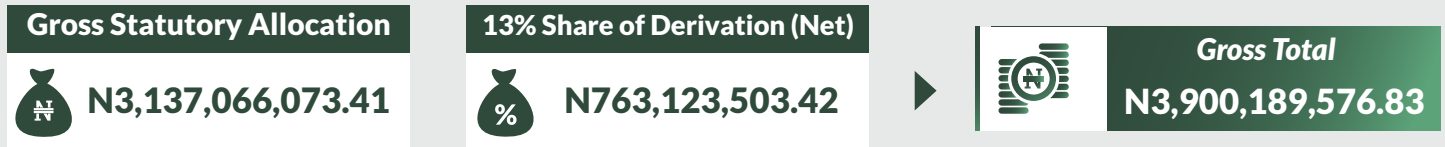
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of August, 2020 Shared in September, 2020



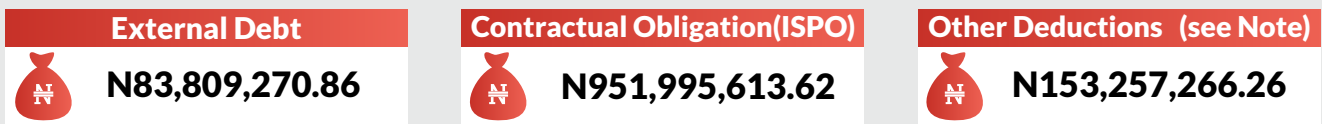
ONDO STATE

 **18**
No. of LGCs

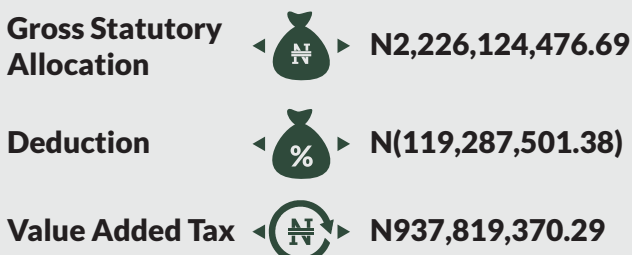
BENEFICIARIES



DEDUCTIONS



LGAs



Total Allocation
N3,044,656,345.61



Total Allocation

AKOKO NORTH EAST	▶		N167,322,555.34
AKOKO NORTH WEST	▶		N178,488,503.31
AKOKO SOUTH WEST	▶		N182,495,652.89
AKOKO SOUTH EAST	▶		N132,729,881.38
AKURE NORTH	▶		N142,605,604.00
AKURE SOUTH	▶		N221,321,595.10
IDANRE	▶		N150,846,400.70
IFEDORE	▶		N156,643,661.01
IKALE/OKITIPUPA	▶		N185,440,501.70
ILAJE WEST	▶		N202,955,738.91
ILAJE/ESE-EDO	▶		N154,203,304.36
ILEOLUJI/OKEIGBO	▶		N160,024,134.80
ODE IRELE	▶		N148,888,238.21
ODIGBO	▶		N184,943,844.14
ONDO EAST	▶		N123,109,935.08
ONDO WEST	▶		N203,643,911.17
OSE	▶		N160,255,537.78
OWO	▶		N188,737,345.75

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of August, 2020 Shared in September, 2020



OSUN STATE

No. of LGCs **30**

BENEFICIARIES

Gross Statutory Allocation ₦3,073,468,531.42	13% Share of Derivation (Net) ₦0.00	Gross Total ₦3,073,468,531.42
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DEDUCTIONS

External Debt ₦185,634,325.40	Contractual Obligation (ISPO) ₦0.00	Other Deductions (see Note) ₦1,142,270,944.01
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Net Statutory Allocation ₦1,745,563,262.01	Gross VAT Allocation ₦1,495,565,830.80
Total Gross Amount ₦4,569,034,362.22	Deductions -----
Total Net Amount ₦3,241,129,092.81	Net VAT Allocation ₦1,495,565,830.80

LGAs

Gross Statutory Allocation	₦3,015,341,887.27
Deduction	₦(198,812,502.30)
Value Added Tax	₦1,310,634,614.84

Total Allocation
₦4,127,163,999.81















Total Allocation

ATAKUMOSA EAST	▶		N120,803,839.74
ATAKUMOSA WEST	▶		N120,258,199.65
AYEDADE	▶		N150,450,169.22
AYEDIRE	▶		N129,922,754.02
BOLAWADURO	▶		N124,190,533.53
BORIPE	▶		N144,116,353.32
EDE NORTH	▶		N121,397,869.42
EDE SOUTH	▶		N123,954,486.77
EGBEDORE	▶		N122,291,704.75
EJIGBO	▶		N140,477,310.64
IFE CENTRAL	▶		N150,074,789.32
IFE EAST	▶		N168,994,873.92
IFE NORTH	▶		N156,963,855.34
IFE SOUTH	▶		N140,187,515.88
IFEDAYO	▶		N108,276,013.48
IFELODUN	▶		N137,414,963.40
ILA	▶		N121,684,593.34
ILESA EAST	▶		N130,181,724.43



Total Allocation

ILESHA WEST	▶		N135,469,981.36
IREPODUN	▶		N136,110,573.26
IREWOLE	▶		N146,708,737.70
ISOKAN	▶		N132,633,334.27
IWO	▶		N164,087,807.23
OBOKUN	▶		N135,935,776.76
ODO OTIN	▶		N169,092,209.56
OLA-OLUWA	▶		N122,066,224.11
OLORUNDA	▶		N146,484,937.70
ORIADE	▶		N148,596,460.52
OROLU	▶		N131,005,488.03
OSOGBO	▶		N147,330,919.16

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of August, 2020 Shared in September, 2020



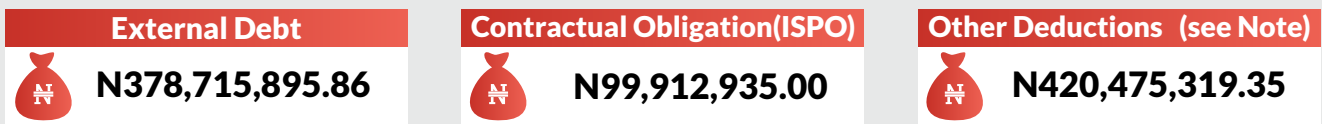
OYO STATE

 **33**
No. of LGCs

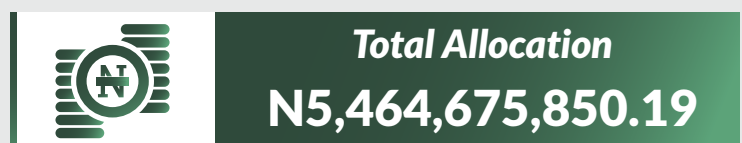
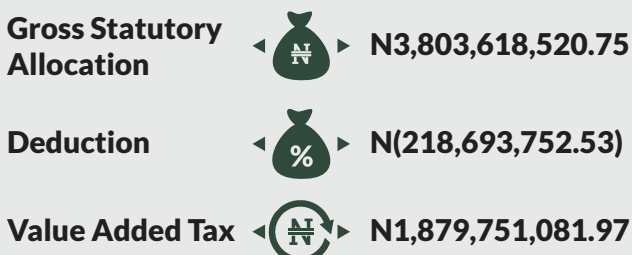
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

AFIJO	▶		N150,773,840.71
AKINYELE	▶		N175,660,172.12
ATIBA	▶		N170,823,782.15
ATIGBO	▶		N173,248,521.66
EGBEDA	▶		N193,031,603.99
IBADAN NORTH	▶		N199,314,799.61
IBADAN NORTH EAST	▶		N213,112,603.20
IBADAN NORTH WEST	▶		N155,977,673.22
IBADAN SOUTH EAST	▶		N187,900,895.54
IBADAN SOUTH WEST	▶		N195,618,152.21
IBARAPA CENTRAL	▶		N139,867,191.03
IBARAPA NORTH	▶		N143,807,287.33
IDDO	▶		N142,052,407.80
SAKI WEST	▶		N208,239,171.39
IBARAPA EAST (IFELOJU)	▶		N144,884,695.33
IREPO	▶		N150,269,914.17
ISEYIN	▶		N196,490,931.15
ITESIWAJU	▶		N164,509,379.47



Total Allocation

IWAJOWA	▶		N152,107,703.63
IYAMAPO/OLORUNSOGO	▶		N139,329,822.22
KAJOLA	▶		N174,899,359.36
LAGEMU	▶		N160,399,541.83
OGBOMOSHO NORTH	▶		N169,679,058.61
OGBOMOSHO SOUTH	▶		N142,682,898.24
OGO-OLUWA	▶		N130,497,455.89
OLUYOLE	▶		N174,567,207.28
ONA-ARA	▶		N191,910,098.25
ORELOPE	▶		N144,280,362.26
ORI IRE	▶		N169,536,128.57
OYO EAST	▶		N147,866,694.35
OYO WEST	▶		N149,611,862.88
SAKI EAST	▶		N146,386,580.59
IFEDAPO	▶		N165,338,054.13

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of August, 2020 Shared in September, 2020



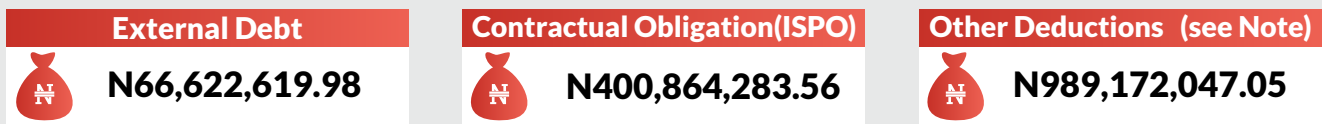
PLATEAU STATE

 **17**
No. of LGCs

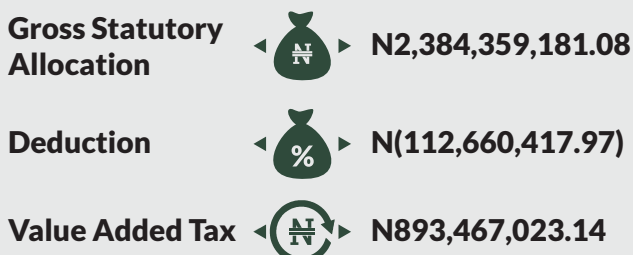
BENEFICIARIES



DEDUCTIONS



LGAs



Total Allocation
N3,165,165,786.25



Total Allocation

BARKIN LADI	▶		N183,741,818.21
BASSA	▶		N186,173,848.09
BOKKOS	▶		N184,681,773.87
JOS EAST	▶		N141,322,618.96
JOS NORTH	▶		N255,782,927.30
JOS SOUTH	▶		N217,986,841.45
KANAM	▶		N183,743,376.13
KANKE	▶		N162,722,112.77
LANGTANG NORTH	▶		N167,911,510.11
LANGTANG SOUTH	▶		N157,798,908.67
MANGU	▶		N223,487,361.41
MIKANG	▶		N148,466,358.18
PANKSHIN	▶		N195,843,545.93
QUAN-PAN	▶		N196,177,033.04
RIYOM	▶		N158,033,901.38
SHENDAM	▶		N198,376,909.38
WASE	▶		N202,914,941.37

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of August, 2020 Shared in September, 2020



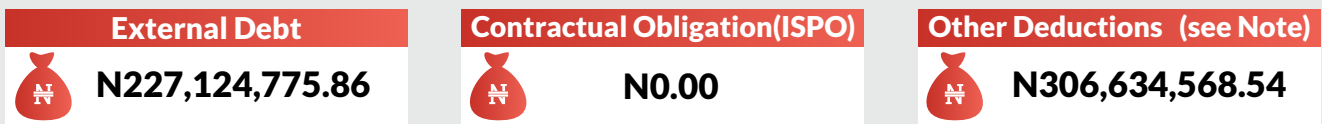
RIVERS STATE

 **23**
No. of LGCs

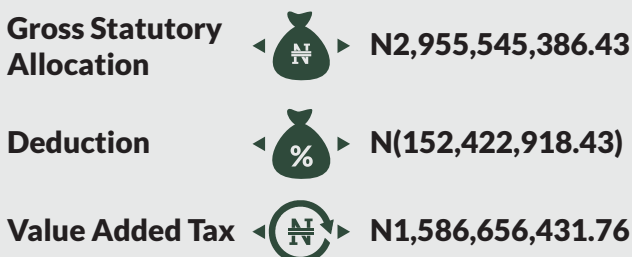
BENEFICIARIES



DEDUCTIONS



LGAs



Total Allocation
N4,389,778,899.76



Total Allocation

AHOADA	▶		N162,418,543.77
AHOADA WEST	▶		N197,575,579.77
AKUKUTORU	▶		N177,328,900.79
ANDONI	▶		N191,342,884.19
ASARITORU	▶		N182,932,416.77
BONNY	▶		N182,415,188.32
DEGEMA	▶		N196,168,021.69
ELEME	▶		N185,902,216.52
EMOHUA	▶		N181,185,131.82
ETCHE	▶		N207,111,926.14
GONAKA	▶		N189,389,368.58
IKWERRE	▶		N179,855,000.88
KHANA	▶		N213,499,415.49
OBIO/AKPOR	▶		N263,705,182.03
OBUA/ODUAL	▶		N210,693,133.26
OGBA/EGBEMA/NDONI	▶		N212,093,467.53
OGU/BOLO	▶		N145,215,020.88
OKRIKA	▶		N183,398,550.32



Total Allocation

OMUMMA	▶		N145,469,474.04
OPOBO/NKORO	▶		N158,688,070.44
OYIGBO	▶		N159,082,841.73
PORT HARCOURT	▶		N295,073,677.43
TAI	▶		N169,234,887.37

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of August, 2020 Shared in September, 2020

SOKOTO STATE






 **23**
No. of LGCs

BENEFICIARIES




Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
 N3,714,006,853.47	 N0.00	 N3,714,006,853.47

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
 N52,616,645.23	 N0.00	 -----

Net Statutory Allocation	Gross VAT Allocation
N3,661,390,208.24	N1,559,226,266.98
Total Gross Amount	Deductions
N5,273,233,120.46	-----
Total Net Amount	Net VAT Allocation
N5,220,616,475.23	N1,559,226,266.98

LGAs

Gross Statutory Allocation	 N2,976,691,651.43
Deduction	 N(152,422,918.43)
Value Added Tax	 N1,130,445,635.04

 **Total Allocation**
N3,954,714,368.04



Total Allocation

BINJI	▶		N147,389,208.69
BODINGA	▶		N170,079,744.83
DANGE-SHUNI	▶		N181,873,205.47
GADA	▶		N199,150,604.58
GORONYO	▶		N183,493,165.12
GUDU	▶		N161,377,943.90
GWADABAWA	▶		N193,477,609.13
ILLELA	▶		N163,944,325.50
ISA	▶		N179,644,978.99
KEBBE	▶		N163,928,473.87
KWARE	▶		N155,796,758.93
RABAH	▶		N179,525,418.19
SABON BIRNI	▶		N192,450,074.81
SHAGARI	▶		N172,736,589.29
SILAME	▶		N153,620,310.05
SOKOTO NORTH	▶		N180,099,779.86
SOKOTO SOUTH	▶		N175,073,938.32
TAMBUWAL	▶		N193,659,658.72



Total Allocation

TANGAZA	▶		N170,748,347.54
TURETA	▶		N154,000,870.76
WAMAKKO	▶		N169,397,645.40
WURNO	▶		N162,856,606.58
YABO	▶		N150,389,109.49

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of August, 2020 Shared in September, 2020






TARABA STATE

 **16**
No. of LGCs

BENEFICIARIES




Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
 N3,246,197,164.54	 N0.00	 N3,246,197,164.54


DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
 N54,077,385.37	 N0.00	 N315,445,042.45

Net Statutory Allocation	Gross VAT Allocation
N2,876,674,736.72	N1,330,409,800.75
Total Gross Amount	Deductions
N4,576,606,965.30	-----
Total Net Amount	Net VAT Allocation
N4,207,084,537.48	N1,330,409,800.75

LGAs

Gross Statutory Allocation	 N2,231,040,351.45
Deduction	 N(106,033,334.56)
Value Added Tax	 N753,274,684.22

 **Total Allocation**
N2,878,281,701.11



Total Allocation

ARDO KOLA	▶		N146,313,934.88
BALI	▶		N238,632,957.18
DONGA	▶		N170,862,171.19
GASHAKA	▶		N191,503,703.16
GASSOL	▶		N220,562,742.75
IBI	▶		N151,633,113.98
JALINGO	▶		N152,997,332.42
KARIM LAMIDU	▶		N221,235,051.31
KURMI	▶		N159,779,975.23
LAU	▶		N150,737,353.58
SARDAUNA	▶		N220,867,296.34
TAKUM	▶		N175,681,650.21
USSA	▶		N154,136,964.62
WUKARI	▶		N218,266,679.94
YORRO	▶		N145,836,606.32
ZING	▶		N159,234,168.01

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of August, 2020 Shared in September, 2020



YOBE STATE

17
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation ₦3,346,412,563.97	13% Share of Derivation (Net) ₦0.00	Gross Total ₦3,346,412,563.97
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DEDUCTIONS

External Debt ₦32,801,728.71	Contractual Obligation (ISPO) ₦0.00	Other Deductions (see Note) -----
--	---	---

Net Statutory Allocation ₦3,313,610,835.26	Gross VAT Allocation ₦1,388,725,410.85
Total Gross Amount ₦4,735,137,974.83	Deductions -----
Total Net Amount ₦4,702,336,246.12	Net VAT Allocation ₦1,388,725,410.85

LGAs

Gross Statutory Allocation	₦2,243,115,550.85
Deduction	₦(112,660,417.97)
Value Added Tax	₦817,408,756.48

Total Allocation
₦2,947,863,889.35



Total Allocation

BADE	▶		N166,326,592.67
BURSARI	▶		N176,388,624.15
DAMATURU	▶		N151,753,313.74
FIKA	▶		N170,680,537.81
FUNE	▶		N239,863,356.11
GEIDAM	▶		N193,795,633.73
GUJBA	▶		N179,031,461.53
GULAMI	▶		N158,106,258.95
JAKUSKO	▶		N209,564,359.34
KARASUWA	▶		N150,077,328.77
MACHINA	▶		N140,610,594.23
NANGERE	▶		N151,079,420.27
NGURU	▶		N167,714,756.27
POTISKUM	▶		N186,031,278.47
TARMUA	▶		N162,589,326.81
YUNUSARI	▶		N173,055,377.77
YUSUFARI	▶		N171,195,668.73

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of July, 2020 Shared in August, 2020

ZAMFARA STATE

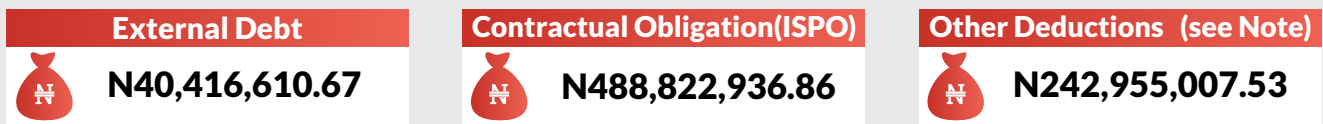


 **14**
No. of LGCs

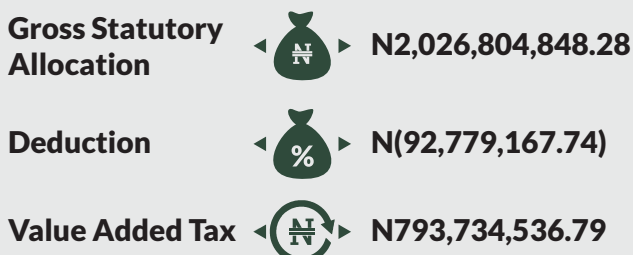
BENEFICIARIES




DEDUCTIONS



LGAs



 **Total Allocation**
N2,727,760,217.33



Total Allocation

ANKA	▶		N165,210,166.88
BAKURA	▶		N165,929,975.73
BUKKUYUM	▶		N190,263,159.00
BUNGUDU	▶		N209,883,910.72
GUMMI	▶		N183,916,999.02
GUSAU	▶		N255,798,347.81
KAURA NAMODA	▶		N199,432,169.33
KIYAWA	▶		N175,284,996.58
MARADUN	▶		N189,269,792.99
MARU	▶		N243,034,646.05
SHINKAFI	▶		N156,501,431.24
TALATA MAFARA	▶		N182,914,518.37
TSAFE	▶		N196,251,876.51
ZURMI	▶		N214,068,227.08

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2020 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of August, 2020 Shared in September, 2020



SUKO DERIVATION

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
-----	N255,272,668.05	N255,272,668.05

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N0.00	N0.00	-----

Net Statutory Allocation		Gross VAT Allocation
N255,272,668.05		-----
Total Gross Amount		Deductions
N255,272,668.05		-----
Total Net Amount		Net VAT Allocation
N255,272,668.05		-----

APPENDIX

Federal Ministry of Finance, Abuja

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of August, 2020 Shared in September, 2020

S/n	Beneficiaries	Statutory	VAT	Total
		₦	₦	₦
1	FGN (see Table II)	251,947,508,922.54	20,957,107,287.60	272,904,616,210.15
2	State (see Table III)	127,791,143,477.80	69,857,024,292.01	197,648,167,769.80
3	LGCs (see Table IV)	98,521,615,106.39	48,899,917,004.40	147,421,532,110.79
4	13% Derivation Fund	30,880,672,856.42	-	30,880,672,856.42
5	Cost of Collection - NCS	6,014,947,864.32	646,178,745.22	6,661,126,609.54
6	Cost of Collections - DPR	5,698,897,636.18	-	5,698,897,636.18
7	Cost of Collections - FIRS	8,116,371,648.07	5,363,027,645.48	13,479,399,293.55
8	FIRS Refunds	200,000,000.00	-	200,000,000.00
9	Police Trust Fund	2,659,151,545.29	-	2,659,151,545.29
10	North East Development Commission	-	4,506,904,793.03	4,506,904,793.03
	Total	531,830,309,057.01	150,230,159,767.74	682,060,468,824.75

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of August, 2020 Shared in September, 2020

	1	2	3	4=2-3	5	6=4+5
S/n	Beneficiaries	Gross Statutory Allocation	Less Deductions	Net Statutory Allocation	VAT	Net Statutory Allocation
		₦	₦	₦	₦	₦
1	FGN (CRF Account)	231,956,229,740.76	54,952,095,630.66	177,004,134,110.10	19,559,966,801.76	196,564,100,911.86
2	Share of Derivation & Ecology	4,782,602,675.07	-	4,782,602,675.07	-	4,782,602,675.07
3	Stabilization	2,391,301,337.53	-	2,391,301,337.53	-	2,391,301,337.53
4	Development of Natural Resources	8,034,772,494.11	-	8,034,772,494.11	-	8,034,772,494.11
5	FCT-Abuja	4,782,602,675.07	56,529,997.31	4,726,072,677.76	1,397,140,485.84	6,123,213,163.60
	Sub-total	251,947,508,922.54	55,008,625,627.97	196,938,883,294.57	20,957,107,287.60	217,895,990,582.18

Source: Office of the Accountant-General of the Federation

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

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 Dr. (Mrs) Zainab S. Ahmed
 Hon. Minister of Finance,
 Budget & National Planning
 Abuja, Nigeria.

**Distribution of Revenue Allocation to Local Government Councils by Federation Account
Allocation Committee for the Month of August, 2020 Shared in September, 2020**

State	S/n	Local Government Councils	Gross Statutory Allocation	Deduction	Value Added Tax	Total Allocation
			₦	₦	₦	₦
ABIA	1	ABA NORTH	104,763,504.12	(6,627,083.41)	43,301,009.66	141,437,430.37
	2	ABA SOUTH	174,784,258.99	(6,627,083.41)	76,457,647.24	244,614,822.82
	3	AROCHUKWU	122,979,969.92	(6,627,083.41)	49,874,191.17	166,227,077.69
	4	BENDE	125,303,269.90	(6,627,083.41)	52,169,952.22	170,846,138.70
	5	IKWUANO	114,050,516.39	(6,627,083.41)	46,498,096.66	153,921,529.63
	6	ISIALA NGWA NORTH	117,784,703.69	(6,627,083.41)	48,147,837.56	159,305,457.84
	7	ISIALA NGWA SOUTH	114,282,710.67	(6,627,083.41)	46,159,470.59	153,815,097.86
	8	ISUIKWUATO	111,432,769.11	(6,627,083.41)	44,029,826.02	148,835,511.72
	9	NNEOCHI	120,220,089.24	(6,627,083.41)	49,216,223.23	162,809,229.06
	10	OBIOMA NGWA	121,999,065.06	(6,627,083.41)	51,051,469.59	166,423,451.25
	11	OHAFIA	133,415,736.18	(6,627,083.41)	57,728,093.98	184,516,746.75
	12	OSISIOMA	128,455,636.83	(6,627,083.41)	55,054,300.07	176,882,853.48
	13	UGWUNAGBO	98,091,557.71	(6,627,083.41)	40,694,500.78	132,158,975.08
	14	UKWA EAST	92,683,123.67	(6,627,083.41)	38,205,059.46	124,261,099.72
	15	UKWA WEST	96,510,279.96	(6,627,083.41)	41,316,730.10	131,199,926.65
	16	UMUAHIA NORTH	143,865,705.12	(6,627,083.41)	55,162,039.96	192,400,661.67
	17	UMUAHIA SOUTH	124,308,408.71	(6,627,083.41)	46,558,569.34	164,239,894.64
ABIA TOTAL			2,044,931,305.26	(112,660,417.97)	841,625,017.64	2,773,895,904.92
ADAMAWA	1	DEMSA	127,482,329.38	(6,627,083.41)	52,072,422.09	172,927,668.06
	2	FUFORE	155,738,454.81	(6,627,083.41)	54,905,939.35	204,017,310.75
	3	GANYE	132,611,338.89	(6,627,083.41)	50,378,348.52	176,362,604.00
	4	GIREI	116,103,137.94	(6,627,083.41)	46,805,324.77	156,281,379.29
	5	GOMBI	114,888,215.52	(6,627,083.41)	48,527,695.77	156,788,827.88
	6	GUYUK	122,832,057.88	(6,627,083.41)	51,813,972.11	168,018,946.58
	7	HONG	133,793,561.31	(6,627,083.41)	50,906,462.65	178,072,940.55
	8	JADA	139,959,226.10	(6,627,083.41)	50,838,024.76	184,170,167.45
	9	YOLA-NORTH	121,687,583.46	(6,627,083.41)	53,958,499.05	169,018,999.10
	10	LAMURDE	108,955,227.96	(6,627,083.41)	45,003,511.31	147,331,655.86
	11	MADAGALI	110,722,873.93	(6,627,083.41)	47,311,744.18	151,407,534.71
	12	MAIHA	108,404,821.53	(6,627,083.41)	44,837,080.42	146,614,818.55
	13	MAYO-BELWA	125,697,721.14	(6,627,083.41)	49,229,891.57	168,300,529.31
	14	MICHIKA	121,856,496.42	(6,627,083.41)	49,457,633.58	164,687,046.59
	15	MUBI NORTH	116,280,417.37	(6,627,083.41)	49,014,306.98	158,667,640.94
	16	MUBI SOUTH	108,329,741.16	(6,627,083.41)	46,694,440.71	148,397,098.46
	17	NUMAN	102,951,929.40	(6,627,083.41)	42,689,409.33	139,014,255.32
	18	SHELLENG	116,627,587.36	(6,627,083.41)	48,804,381.88	158,804,885.83
	19	SONG	146,801,232.73	(6,627,083.41)	53,376,829.39	193,550,978.71
	20	TOUNGO	125,776,486.80	(6,627,083.41)	38,635,224.24	157,784,627.63
	21	YOLA-SOUTH	121,886,905.02	(6,627,083.41)	53,577,007.60	168,836,829.21
ADAMAWA TOTAL			2,579,387,346.12	(139,168,751.61)	1,028,838,150.27	3,469,056,744.78

AKWA IBOM	1	ABAK	117,040,243.19	(6,627,083.41)	46,874,480.76	157,287,640.54
	2	EASTERN OBOLO	91,384,843.92	(6,627,083.41)	38,642,335.48	123,400,095.99
	3	EKET	120,653,882.98	(6,627,083.41)	50,382,001.18	164,408,800.75
	4	EKPE ATAI	92,494,905.56	(6,627,083.41)	40,115,060.16	125,982,882.30
	5	ESSIEN UDIM	124,297,964.92	(6,627,083.41)	52,489,741.44	170,160,622.95
	6	ETIM EKPO	108,339,678.21	(6,627,083.41)	43,345,475.25	145,058,070.05
	7	ETINAN	122,876,064.07	(6,627,083.41)	50,038,973.29	166,287,953.95
	8	IBENO	98,454,330.62	(6,627,083.41)	40,197,332.35	132,024,579.57
	9	IBESIKPO ASUTAN	114,259,657.28	(6,627,083.41)	46,666,022.94	154,298,596.81
	10	IBIONO IBOM	124,309,217.49	(6,627,083.41)	52,172,390.86	169,854,524.94
	11	IKA	95,671,815.98	(6,627,083.41)	39,941,502.51	128,986,235.08
	12	IKONO	113,162,566.70	(6,627,083.41)	46,121,349.57	152,656,832.86
	13	IKOT ABASI	113,194,472.11	(6,627,083.41)	46,133,821.40	152,701,210.10
	14	IKOT EKPENE	116,743,259.08	(6,627,083.41)	47,292,339.67	157,408,515.34
	15	INI	106,656,407.88	(6,627,083.41)	42,693,376.40	142,722,700.87
	16	ITU	108,901,565.35	(6,627,083.41)	45,610,842.74	147,885,324.68
	17	MBO	101,653,137.85	(6,627,083.41)	43,198,118.94	138,224,173.37
	18	MKPAT ENIN	126,294,325.95	(6,627,083.41)	50,956,229.66	170,623,472.20
	19	NSIT IBOM	105,383,264.21	(6,627,083.41)	43,680,118.71	142,436,299.51
	20	NSIT UBIUM	110,880,764.77	(6,627,083.41)	45,736,399.54	149,990,080.91
	21	OBAT AKARA	115,332,100.12	(6,627,083.41)	47,837,746.67	156,542,763.38
	22	OKOBO	99,130,958.66	(6,627,083.41)	43,202,835.18	135,706,710.42
	23	ONNA	103,512,005.02	(6,627,083.41)	45,227,255.19	142,112,176.79
	24	ORON	106,025,405.41	(6,627,083.41)	41,463,485.70	140,861,807.70
	25	ORUK ANAM	124,921,414.97	(6,627,083.41)	50,392,167.30	168,686,498.86
	26	UDUNG UKO	93,054,800.02	(6,627,083.41)	37,880,924.66	124,308,641.27
	27	UKANAFUN	114,178,999.54	(6,627,083.41)	45,610,842.74	153,162,758.87
	28	UQUO	93,087,937.97	(6,627,083.41)	38,973,310.75	125,434,165.31
	29	URUAN	121,401,615.18	(6,627,083.41)	44,695,577.68	159,470,109.45
	30	URUE OFFONG/ORUK	100,453,860.09	(6,627,083.41)	39,754,949.00	133,581,725.68
	31	UYO	151,840,908.02	(6,627,083.41)	64,742,010.08	209,955,834.69
AKWA IBOM TOTAL			3,435,592,373.13	(205,439,585.71)	1,412,069,017.80	4,642,221,805.22

ANAMBRA	1	AGUATA	170,787,269.50	(6,627,083.41)	73,394,344.15	237,554,530.24
	2	ANAMBRA EAST	112,319,428.65	(6,627,083.41)	50,668,248.73	156,360,593.97
	3	ANAMBRA WEST	115,544,929.04	(6,627,083.41)	52,144,431.99	161,062,277.62
	4	ANIOCHA	139,658,588.02	(6,627,083.41)	64,468,073.07	197,499,577.68
	5	AWKA NORTH	106,066,154.00	(6,627,083.41)	46,400,260.75	145,839,331.34
	6	AWKA SOUTH	122,105,794.75	(6,627,083.41)	54,411,685.98	169,890,397.32
	7	AYAMELUM	113,164,526.18	(6,627,083.41)	51,200,555.07	157,737,997.84
	8	DUNUKOFIA	101,183,147.50	(6,627,083.41)	44,699,689.25	139,255,753.34
	9	EKWUSIGWO	112,382,852.41	(6,627,083.41)	51,181,794.92	156,937,563.92
	10	IDEMILI NORTH	177,793,723.75	(6,627,083.41)	79,746,700.80	250,913,341.14
	11	IDEMILI SOUTH	123,566,852.71	(6,627,083.41)	56,364,628.75	173,304,398.05
	12	IHIALA	151,072,883.70	(6,627,083.41)	66,266,113.54	210,711,913.83
	13	NJIKOKA	111,000,009.17	(6,627,083.41)	50,158,265.93	154,531,191.70
	14	NNEWI NORTH	110,057,169.59	(6,627,083.41)	51,112,413.78	154,542,499.96
	15	NNEWI SOUTH	132,092,702.85	(6,627,083.41)	59,086,947.53	184,552,566.97
	16	OGBARU	126,218,315.45	(6,627,083.41)	57,852,445.40	177,443,677.43
	17	ONISHA NORTH	105,736,084.90	(6,627,083.41)	47,692,929.85	146,801,931.33
	18	ONISHA SOUTH	109,561,841.62	(6,627,083.41)	48,921,248.47	151,856,006.68
	19	ORUMBA NORTH	118,317,486.23	(6,627,083.41)	52,667,305.85	164,357,708.67
	20	ORUMBA SOUTH	119,734,304.43	(6,627,083.41)	54,217,691.29	167,324,912.32
	21	OYI	114,962,564.34	(6,627,083.41)	52,208,677.67	160,544,158.60
ANAMBRA TOTAL			2,593,326,628.81	(139,168,751.61)	1,164,864,452.77	3,619,022,329.96
BAUCHI	1	ALKALERI	193,839,312.08	(6,627,083.41)	66,764,598.59	253,976,827.27
	2	BAUCHI	234,081,384.77	(6,627,083.41)	83,993,129.73	311,447,431.09
	3	BOGORO	102,374,666.51	(6,627,083.41)	41,065,385.21	136,812,968.31
	4	DAMBAN	120,990,129.19	(6,627,083.41)	48,056,635.23	162,419,681.01
	5	DARAZO	153,480,961.60	(6,627,083.41)	58,607,913.15	205,461,791.35
	6	DASS	101,632,754.05	(6,627,083.41)	41,665,710.21	136,671,380.85
	7	GAMAWA	162,142,041.95	(6,627,083.41)	62,254,195.85	217,769,154.38
	8	GANJUWA	163,677,665.85	(6,627,083.41)	58,489,587.92	215,540,170.36
	9	GIADE	115,129,121.42	(6,627,083.41)	48,690,393.14	157,192,431.15
	10	I/GADAU	131,856,444.12	(6,627,083.41)	56,344,012.94	181,573,373.64
	11	JAMAARE	102,026,347.27	(6,627,083.41)	44,593,971.50	139,993,235.36
	12	KATAGUM	157,998,430.34	(6,627,083.41)	63,258,440.64	214,629,787.57
	13	KIRFI	129,946,168.71	(6,627,083.41)	47,710,358.38	171,029,443.67
	14	MISAU	151,736,265.36	(6,627,083.41)	59,854,048.68	204,963,230.63
	15	NINGI	194,446,667.95	(6,627,083.41)	72,818,993.66	260,638,578.19
	16	SHIRA	145,772,805.50	(6,627,083.41)	56,765,120.80	195,910,842.89
	17	TAFAWA BALEWA	143,378,731.58	(6,627,083.41)	55,295,121.06	192,046,769.23
	18	TORO	201,634,903.61	(6,627,083.41)	68,963,414.69	263,971,234.90
	19	WARJI	112,221,516.48	(6,627,083.41)	44,262,472.20	149,856,905.27
	20	ZAKI	125,572,592.37	(6,627,083.41)	52,304,919.82	171,250,428.78
BAUCHI TOTAL			2,943,938,910.70	(132,541,668.20)	1,131,758,423.41	3,943,155,665.91

BAYELSA	1	BRASS	142,597,003.04	(6,627,083.41)	54,124,116.28	190,094,035.91
	2	EKERMOR	163,702,098.82	(6,627,083.41)	63,054,369.96	220,129,385.37
	3	KOLOKUMA/OPOKUMA	108,943,920.65	(6,627,083.41)	42,830,606.92	145,147,444.15
	4	NEMBE	134,332,775.95	(6,627,083.41)	48,452,260.72	176,157,953.26
	5	OGBIA	141,172,035.85	(6,627,083.41)	53,587,198.50	188,132,150.94
	6	SAGBAMA	138,794,025.98	(6,627,083.41)	54,343,893.08	186,510,835.65
	7	SOUTHERN IJAW	191,753,440.73	(6,627,083.41)	68,206,181.40	253,332,538.73
	8	YENAGOA	176,995,593.60	(6,627,083.41)	71,762,331.50	242,130,841.70
BAYELSA TOTAL			1,198,290,894.63	(53,016,667.28)	456,360,958.36	1,601,635,185.71
BENUE	1	ADO	141,033,360.07	(6,627,083.41)	51,673,959.34	186,080,236.01
	2	AGATU	124,440,600.81	(6,627,083.41)	45,033,597.61	162,847,115.01
	3	APA	120,495,498.66	(6,627,083.41)	43,067,658.98	156,936,074.23
	4	BURUKU	142,845,838.64	(6,627,083.41)	54,277,219.26	190,495,974.49
	5	GBOKO	185,391,658.13	(6,627,083.41)	70,544,580.60	249,309,155.32
	6	GUMA	151,467,308.32	(6,627,083.41)	53,006,768.89	197,846,993.80
	7	GWER EAST	143,680,881.18	(6,627,083.41)	50,077,249.94	187,131,047.71
	8	GWER WEST	123,472,524.72	(6,627,083.41)	45,727,618.59	162,573,059.90
	9	KATSINA ALA	155,977,644.58	(6,627,083.41)	56,477,817.05	205,828,378.22
	10	KONSHISHA	147,572,534.10	(6,627,083.41)	56,577,801.35	197,523,252.04
	11	KWANDE	168,960,702.61	(6,627,083.41)	58,990,944.38	221,324,563.58
	12	LOGO	129,751,867.65	(6,627,083.41)	50,644,875.68	173,769,659.92
	13	MAKURDI	155,862,490.31	(6,627,083.41)	64,095,069.39	213,330,476.29
	14	OBI	115,136,245.26	(6,627,083.41)	43,286,702.15	151,795,864.00
	15	OGBADIBO	120,953,061.90	(6,627,083.41)	46,415,351.25	160,741,329.75
	16	OHIMINI	110,323,943.05	(6,627,083.41)	40,417,865.49	144,114,725.13
	17	OJU	139,593,490.56	(6,627,083.41)	50,767,812.35	183,734,219.50
	18	OKPOKWU	130,813,285.53	(6,627,083.41)	51,439,719.40	175,625,921.52
	19	OTUKPO	153,206,436.48	(6,627,083.41)	60,350,164.87	206,929,517.94
	20	TARKA	106,183,972.35	(6,627,083.41)	41,257,565.90	140,814,454.84
	21	UKUM	145,187,823.45	(6,627,083.41)	55,661,593.04	194,222,333.08
	22	USHONGO	141,372,016.16	(6,627,083.41)	52,665,313.08	187,410,245.84
	23	VANDEIKYA	149,737,980.00	(6,627,083.41)	57,043,975.52	200,154,872.11
BENUE TOTAL			3,203,461,164.54	(152,422,918.43)	1,199,501,224.12	4,250,539,470.23

BORNO	1	ABADAN	125,749,915.82	(6,627,083.41)	42,742,336.75	161,865,169.16
	2	ASKIRA UBA	121,595,574.72	(6,627,083.41)	46,715,612.11	161,684,103.42
	3	BAMA	170,593,323.66	(6,627,083.41)	60,538,912.85	224,505,153.10
	4	BAYO	98,266,912.65	(6,627,083.41)	40,520,253.86	132,160,083.10
	5	BIU	136,009,390.65	(6,627,083.41)	50,696,223.85	180,078,531.09
	6	CHIBOK	97,980,542.84	(6,627,083.41)	39,171,094.68	130,524,554.11
	7	DAMBOA	164,247,178.32	(6,627,083.41)	56,513,025.20	214,133,120.11
	8	DIKWA	108,693,121.61	(6,627,083.41)	43,342,766.56	145,408,804.76
	9	GUBIO	129,089,563.71	(6,627,083.41)	48,254,888.19	170,717,368.49
	10	GUZAMALA	110,031,045.74	(6,627,083.41)	42,267,358.93	145,671,321.27
	11	GWOZA	158,532,463.28	(6,627,083.41)	61,201,911.45	213,107,291.32
	12	HAWUL	112,275,222.22	(6,627,083.41)	44,852,487.53	150,500,626.34
	13	JERE	129,539,455.44	(6,627,083.41)	54,378,245.17	177,290,617.19
	14	KAGA	114,506,129.21	(6,627,083.41)	41,676,990.43	149,556,036.23
	15	KALA BALGE	105,377,649.08	(6,627,083.41)	38,614,787.92	137,365,353.59
	16	KONDUGA	154,407,750.91	(6,627,083.41)	48,651,681.22	196,432,348.72
	17	KUKAWA	159,132,883.53	(6,627,083.41)	53,608,973.95	206,114,774.07
	18	KWAYA KUSAR	88,605,267.45	(6,627,083.41)	38,164,439.36	120,142,623.40
	19	MAFA	119,368,529.82	(6,627,083.41)	43,092,176.98	155,833,623.40
	20	MAGUMERI	141,259,719.56	(6,627,083.41)	46,939,895.55	181,572,531.69
	21	MAIDUGURI METRO	205,707,906.61	(6,627,083.41)	86,898,085.48	285,978,908.68
	22	MARTE	128,456,173.48	(6,627,083.41)	45,801,604.71	167,630,694.79
	23	MOBBAR	119,620,865.11	(6,627,083.41)	44,468,899.97	157,462,681.68
	24	MONGUNO	116,761,306.03	(6,627,083.41)	43,755,909.22	153,890,131.85
	25	NGALA	133,536,262.51	(6,627,083.41)	57,089,244.98	183,998,424.07
	26	NGANZAI	116,076,267.17	(6,627,083.41)	42,702,405.91	152,151,589.67
	27	SHANI	112,578,402.81	(6,627,083.41)	42,966,305.77	148,917,625.16
BORNO TOTAL			3,477,998,823.94	(178,931,252.07)	1,305,626,518.57	4,604,694,090.45
CROSS RIVER	1	ABI	119,348,059.12	(6,627,083.41)	47,223,416.67	159,944,392.37
	2	AKAMKPA	150,019,062.44	(6,627,083.41)	47,886,100.85	191,278,079.89
	3	AKPABUYO	143,612,418.80	(6,627,083.41)	60,491,039.47	197,476,374.87
	4	BAKASSI	92,661,247.38	(6,627,083.41)	35,441,514.41	121,475,678.37
	5	BEKWARA	110,690,493.88	(6,627,083.41)	43,138,104.39	147,201,514.86
	6	BIASE	127,341,202.86	(6,627,083.41)	49,778,675.74	170,492,795.19
	7	BOKI	145,989,974.33	(6,627,083.41)	51,555,964.75	190,918,855.67
	8	CALABAR MUNICIPAL	115,646,533.37	(6,627,083.41)	50,848,633.49	159,868,083.45
	9	CALABAR SOUTH	123,264,949.95	(6,627,083.41)	52,131,241.28	168,769,107.82
	10	ETUNG	96,521,259.61	(6,627,083.41)	40,452,362.67	130,346,538.87
	11	IKOM	131,701,897.75	(6,627,083.41)	49,065,999.41	174,140,813.75
	12	OBANLIKU	113,656,079.88	(6,627,083.41)	43,609,938.05	150,638,934.51
	13	OBUBRA	125,266,173.30	(6,627,083.41)	50,120,445.96	168,759,535.86
	14	OBUDU	118,594,048.30	(6,627,083.41)	48,827,357.64	160,794,322.53
	15	ODUKPANI	134,520,659.17	(6,627,083.41)	52,216,552.83	180,110,128.58
	16	OGAJA	126,426,342.70	(6,627,083.41)	50,063,536.66	169,862,795.95
	17	YAKURR	126,924,743.99	(6,627,083.41)	52,636,403.03	172,934,063.61
	18	YALA	139,971,152.25	(6,627,083.41)	54,144,866.34	187,488,935.18
CROSS RIVER TOTAL			2,242,156,299.07	(119,287,501.38)	879,632,153.64	3,002,500,951.33

DELTA	1	ANIOCHA NORTH	98,016,365.18	(6,627,083.41)	44,753,971.69	136,143,253.46
	2	ANIOCHA SOUTH	106,833,949.04	(6,627,083.41)	48,515,749.87	148,722,615.50
	3	BOMADI	91,325,421.06	(6,627,083.41)	42,860,453.55	127,558,791.20
	4	BURUTU	131,251,143.49	(6,627,083.41)	55,753,816.48	180,377,876.56
	5	ETHIOPE EAST	119,418,145.68	(6,627,083.41)	54,823,773.86	167,614,836.13
	6	ETHIOPE WEST	122,324,870.04	(6,627,083.41)	55,117,228.82	170,815,015.45
	7	IKA NORTH EAST	129,686,934.06	(6,627,083.41)	53,027,934.31	176,087,784.96
	8	IKA SOUTH	121,972,458.78	(6,627,083.41)	50,820,419.37	166,165,794.73
	9	ISOKO NORTH	114,767,095.11	(6,627,083.41)	48,887,913.64	157,027,925.35
	10	ISOKO SOUTH	128,335,227.84	(6,627,083.41)	57,645,133.70	179,353,278.14
	11	NDOKWA EAST	107,841,145.72	(6,627,083.41)	44,592,571.46	145,806,633.77
	12	NDOKWA WEST	111,221,832.43	(6,627,083.41)	49,429,757.27	154,024,506.29
	13	OKPE	101,876,798.23	(6,627,083.41)	47,407,433.37	142,657,148.19
	14	OSHIMILI NORTH	99,774,575.60	(6,627,083.41)	45,865,432.35	139,012,924.54
	15	OSHIMILI SOUTH	108,266,922.62	(6,627,083.41)	49,458,893.15	151,098,732.37
	16	PATANI	89,411,436.06	(6,627,083.41)	40,875,754.77	123,660,107.42
	17	SAPELE	112,620,615.90	(6,627,083.41)	51,794,480.23	157,788,012.72
	18	UDU	118,408,913.94	(6,627,083.41)	48,804,698.20	160,586,528.73
	19	UGHELLI NORTH	154,638,595.15	(6,627,083.41)	67,425,149.10	215,436,660.84
	20	UGHELLI SOUTH	122,584,403.91	(6,627,083.41)	56,163,605.37	172,120,925.87
	21	UKWUANI	97,220,318.32	(6,627,083.41)	46,397,214.66	136,990,449.57
	22	UVWIE	114,232,579.51	(6,627,083.41)	53,846,988.07	161,452,484.17
	23	WARRI SOUTH	141,958,250.09	(6,627,083.41)	65,579,422.20	200,910,588.88
	24	WARRI NORTH	116,823,320.99	(6,627,083.41)	48,169,473.02	158,365,710.60
	25	WARRI SOUTH-WEST	112,190,404.04	(6,627,083.41)	46,008,491.65	151,571,812.28
DELTA TOTAL			2,873,001,722.80	(165,677,085.25)	1,274,025,760.16	3,981,350,397.71
EBONYI	1	ABAKALIKI	127,399,717.39	(7,901,080.58)	51,835,401.55	171,334,038.36
	2	AFIKPO NORTH	119,628,134.44	(7,823,364.75)	52,347,690.07	164,152,459.76
	3	AFIKPO SOUTH EDDA	120,657,966.80	(7,833,663.08)	52,396,005.34	165,220,309.06
	4	EBONYI	116,347,995.10	(7,790,563.36)	49,227,215.79	157,784,647.52
	5	EZZA NORTH	115,970,439.45	(7,786,787.80)	51,195,669.74	159,379,321.38
	6	EZZA SOUTH	120,538,744.19	(7,832,470.85)	49,894,616.21	162,600,889.55
	7	IKWO	140,840,339.97	(8,035,486.81)	58,425,666.34	191,230,519.50
	8	ISHIELU	124,752,620.79	(7,874,609.62)	51,764,657.95	168,642,669.12
	9	IVO	112,871,233.28	(7,755,795.74)	48,606,977.76	153,722,415.30
	10	IZZI	156,777,654.76	(8,194,859.96)	60,466,016.76	209,048,811.56
	11	OHAOZARA	121,625,763.47	(7,843,341.04)	51,510,819.41	165,293,241.83
	12	OHAIKWU	134,204,687.27	(7,969,130.28)	56,511,187.13	182,746,744.13
	13	ONICHA	146,987,432.07	(8,096,957.73)	60,754,860.28	199,645,334.63
EBONYI TOTAL			1,658,602,728.99	(102,738,111.62)	694,936,784.33	2,250,801,401.70

EDO	1	AKOKO EDO	152,604,193.14	(6,627,083.41)	59,918,105.53	205,895,215.27
	2	EGOR	144,940,777.05	(6,627,083.41)	68,070,808.37	206,384,502.02
	3	ESAN CENTRAL	95,909,966.90	(6,627,083.41)	43,484,627.73	132,767,511.22
	4	ESAN NORTH EAST	98,742,136.76	(6,627,083.41)	44,955,675.52	137,070,728.88
	5	ESAN SOUTH EAST	118,228,394.23	(6,627,083.41)	50,025,634.00	161,626,944.82
	6	ESAN WEST	100,489,860.89	(6,627,083.41)	45,636,491.03	139,499,268.51
	7	ETSAKO CENTRAL	100,582,289.75	(6,627,083.41)	42,359,542.37	136,314,748.71
	8	ETSAKO EAST	116,683,841.44	(6,627,083.41)	47,748,737.92	157,805,495.95
	9	ETSAKO WEST	128,424,889.43	(6,627,083.41)	53,158,056.10	174,955,862.12
	10	IGUEBEN	93,447,952.70	(6,627,083.41)	39,746,116.33	126,566,985.62
	11	IKPOBA OKHA	160,346,265.21	(6,627,083.41)	71,341,468.72	225,060,650.51
	12	OREDO	165,021,816.92	(6,627,083.41)	71,715,099.76	230,109,833.28
	13	ORHIONWON	129,345,299.73	(6,627,083.41)	51,597,294.93	174,315,511.25
	14	OZIA NORTH EAST	123,353,406.08	(6,627,083.41)	48,571,774.28	165,298,096.95
	15	OZIA SOUTH WEST	134,630,093.20	(6,627,083.41)	46,633,609.07	174,636,618.85
	16	OWAN EAST	118,098,558.95	(6,627,083.41)	48,627,949.94	160,099,425.48
	17	OWAN WEST	96,856,854.60	(6,627,083.41)	42,654,359.80	132,884,130.99
	18	UHUNMWODE	120,528,584.03	(6,627,083.41)	45,109,424.96	159,010,925.59
EDO TOTAL			2,198,235,181.02	(119,287,501.38)	921,354,776.37	3,000,302,456.01
EKITI	1	ADO EKITI	141,623,650.86	(6,627,083.41)	65,942,206.98	200,938,774.43
	2	AIYEKIRE	107,766,028.30	(6,627,083.41)	49,128,495.39	150,267,440.28
	3	EFON	102,753,392.73	(6,627,083.41)	42,708,958.51	138,835,267.83
	4	EKITI EAST	106,098,456.34	(6,627,083.41)	48,055,498.28	147,526,871.22
	5	EKITI SOUTH WEST	112,378,940.77	(6,627,083.41)	50,918,989.87	156,670,847.23
	6	EKITI WEST	114,560,020.97	(6,627,083.41)	52,450,719.96	160,383,657.53
	7	EMURE	94,398,168.65	(6,627,083.41)	43,436,622.01	131,207,707.25
	8	IDO-OSI	116,290,992.28	(6,627,083.41)	50,273,074.54	159,936,983.41
	9	IJERO	124,426,739.40	(6,627,083.41)	56,801,504.17	174,601,160.16
	10	IKERE	108,651,867.79	(6,627,083.41)	49,040,668.51	151,065,452.89
	11	IKOLE	116,438,391.11	(6,627,083.41)	51,250,069.95	161,061,377.65
	12	ILEJEMEJI	81,711,838.73	(6,627,083.41)	38,159,253.76	113,244,009.07
	13	IREPODUN/IFELODUN	103,564,241.72	(6,627,083.41)	47,132,582.43	144,069,740.74
	14	ISE/ORUN	101,061,833.44	(6,627,083.41)	45,519,104.18	139,953,854.20
	15	MOBA	108,390,179.58	(6,627,083.41)	48,950,640.72	150,713,736.89
	16	OYE	105,363,708.63	(6,627,083.41)	47,663,002.27	146,399,627.49
EKITI TOTAL			1,745,478,451.30	(106,033,334.56)	787,431,391.53	2,426,876,508.27

ENUGU	1	AGWU	131,986,189.50	(6,627,083.41)	53,889,813.29	179,248,919.38
	2	ANINRI	111,207,850.12	(6,627,083.41)	47,139,196.33	151,719,963.04
	3	ENUGU EAST	150,531,611.97	(6,627,083.41)	62,374,329.84	206,278,858.41
	4	ENUGU NORTH	141,505,244.91	(6,627,083.41)	58,786,109.31	193,664,270.82
	5	ENUGU SOUTH	136,819,275.71	(6,627,083.41)	53,951,543.64	184,143,735.93
	6	EZEAGU	131,547,393.74	(6,627,083.41)	50,911,664.66	175,831,974.99
	7	IGBO ETITI	132,821,550.66	(6,627,083.41)	55,054,619.87	181,249,087.12
	8	IGBO EZE NORTH	143,755,059.15	(6,627,083.41)	60,314,066.41	197,442,042.15
	9	IGBO EZE SOUTH	130,806,515.62	(6,627,083.41)	48,565,073.03	172,744,505.24
	10	ISI UZO	122,326,003.39	(6,627,083.41)	48,678,996.43	164,377,916.42
	11	NKANU EAST	128,067,102.83	(6,627,083.41)	48,716,621.55	170,156,640.97
	12	NKANU WEST	124,344,178.94	(6,627,083.41)	48,498,731.24	166,215,826.77
	13	NSUKKA	161,041,978.15	(6,627,083.41)	65,575,504.25	219,990,398.99
	14	OJI RIVER	110,497,449.17	(6,627,083.41)	46,391,305.40	150,261,671.17
	15	UDENU	122,302,806.80	(6,627,083.41)	51,828,501.80	167,504,225.19
	16	UDI	138,873,206.37	(6,627,083.41)	57,648,971.34	189,895,094.30
	17	UZO UWANI	115,006,208.04	(6,627,083.41)	46,170,480.55	154,549,605.18
ENUGU TOTAL			2,233,439,625.09	(112,660,417.97)	904,495,528.95	3,025,274,736.06
GOMBE	1	AKKO	183,494,430.20	(6,627,083.41)	68,626,599.34	245,493,946.13
	2	BALANGA	133,259,617.80	(6,627,083.41)	55,494,070.63	182,126,605.01
	3	BILLIRE	134,122,877.49	(6,627,083.41)	54,403,571.03	181,899,365.11
	4	DUKKU	146,144,973.36	(6,627,083.41)	54,932,418.79	194,450,308.74
	5	FUNAKAYE	142,145,987.69	(6,627,083.41)	57,960,978.79	193,479,883.07
	6	GOMBE	154,778,923.92	(6,627,083.41)	61,305,631.71	209,457,472.22
	7	KALTUNGO	121,360,979.05	(6,627,083.41)	48,918,164.18	163,652,059.81
	8	KWAMI	130,182,004.90	(6,627,083.41)	53,686,073.65	177,240,995.14
	9	NAFADA	118,684,659.48	(6,627,083.41)	47,700,326.09	159,757,902.16
	10	SHOMGOM	112,557,374.79	(6,627,083.41)	49,097,905.34	155,028,196.72
	11	YAMALTU/DEBA	153,622,562.33	(6,627,083.41)	59,969,153.97	206,964,632.89
GOMBE TOTAL			1,530,354,391.00	(72,897,917.51)	612,094,893.52	2,069,551,367.01

IMO	1	ABOH MBAISE	120,086,169.39	(6,627,083.41)	52,245,908.07	165,704,994.05
	2	AHIAZU MBAISE	113,007,138.51	(6,627,083.41)	49,651,975.83	156,032,030.92
	3	EHIME MBANO	103,818,480.36	(6,627,083.41)	45,462,801.46	142,654,198.41
	4	EZINIHITTE MBAISE	110,418,962.56	(6,627,083.41)	49,095,564.26	152,887,443.41
	5	IDEATO NORTH	118,402,950.21	(6,627,083.41)	48,342,328.26	160,118,195.06
	6	IDEATO SOUTH	118,799,419.32	(6,627,083.41)	48,496,706.53	160,669,042.44
	7	IHITTE UBOMA	106,331,746.02	(6,627,083.41)	44,395,149.43	144,099,812.04
	8	IKEDURU	112,627,341.36	(6,627,083.41)	47,389,647.69	153,389,905.64
	9	ISIALA MBANO	126,714,868.02	(6,627,083.41)	52,569,127.75	172,656,912.36
	10	ISU	111,998,208.82	(6,627,083.41)	48,977,658.25	154,348,783.66
	11	MBAITOLI	138,145,090.07	(6,627,083.41)	56,637,566.36	188,155,573.02
	12	NGOR/OKPALA	117,325,987.16	(6,627,083.41)	48,502,261.21	159,201,164.97
	13	NJABA	105,989,259.06	(6,627,083.41)	46,948,836.42	146,311,012.07
	14	NKWANGELE	103,144,812.85	(6,627,083.41)	45,205,085.12	141,722,814.56
	15	NKWERRE	91,885,678.14	(6,627,083.41)	40,140,890.94	125,399,485.67
	16	OBOWO	99,602,875.04	(6,627,083.41)	44,119,511.37	137,095,303.00
	17	OGUTA	116,930,202.51	(6,627,083.41)	46,728,535.59	157,031,654.69
	18	OHAJI/EBEMA	126,563,184.97	(6,627,083.41)	50,871,490.80	170,807,592.36
	19	OKIGWE	110,887,869.72	(6,627,083.41)	45,599,677.23	149,860,463.55
	20	ONUIMO	98,512,257.35	(6,627,083.41)	42,142,148.96	134,027,322.91
	21	ORLU	108,349,946.33	(6,627,083.41)	46,698,037.23	148,420,900.15
	22	ORSU	105,400,997.96	(6,627,083.41)	44,317,488.67	143,091,403.21
	23	ORU	101,949,964.51	(6,627,083.41)	43,460,076.15	138,782,957.25
	24	ORU WEST	105,465,895.96	(6,627,083.41)	44,054,322.45	142,893,135.00
	25	OWERRI MUNICIPAL	106,431,739.69	(6,627,083.41)	45,073,135.19	144,877,791.47
	26	OWERRI NORTH	113,225,279.40	(6,627,083.41)	50,122,866.23	156,721,062.22
	27	OWERRI WEST	101,289,596.81	(6,627,083.41)	42,144,035.46	136,806,548.86
IMO TOTAL			2,993,305,922.11	(178,931,252.07)	1,269,392,832.91	4,083,767,502.95

JIGAWA	1	AUYO	105,774,515.49	(6,627,083.41)	46,180,738.45	145,328,170.53
	2	BABURA	125,100,707.74	(6,627,083.41)	54,156,425.07	172,630,049.39
	3	BIRNIN KUDU	155,253,390.06	(6,627,083.41)	65,189,493.15	213,815,799.80
	4	BIRNIWA	117,431,040.71	(6,627,083.41)	47,263,168.04	158,067,125.34
	5	GAGARAWA	100,766,076.88	(6,627,083.41)	40,772,049.11	134,911,042.57
	6	BUJI	98,848,845.51	(6,627,083.41)	42,551,329.42	134,773,091.52
	7	DUTSE	138,756,641.35	(6,627,083.41)	58,143,429.93	190,272,987.87
	8	GARKI	116,454,148.12	(6,627,083.41)	48,301,160.16	158,128,224.87
	9	GUMEL	102,006,105.35	(6,627,083.41)	43,577,373.73	138,956,395.67
	10	GURI	107,763,897.89	(6,627,083.41)	44,400,829.31	145,537,643.79
	11	GWARAM	149,905,834.69	(6,627,083.41)	60,914,378.40	204,193,129.68
	12	GIWA	110,834,909.54	(6,627,083.41)	45,396,375.26	149,604,201.40
	13	HADEJIA	93,562,730.03	(6,627,083.41)	43,416,707.14	130,352,353.76
	14	JAHUN	128,598,986.80	(6,627,083.41)	56,356,603.64	178,328,507.02
	15	KAFIN HAUSA	144,640,938.38	(6,627,083.41)	60,754,655.05	198,768,510.02
	16	KAUGAMA	106,007,879.81	(6,627,083.41)	45,756,800.84	145,137,597.24
	17	KAZAURE	112,176,431.82	(6,627,083.41)	49,271,762.44	154,821,110.85
	18	KIRI-KASAMMA	116,998,057.36	(6,627,083.41)	52,418,962.09	162,789,936.03
	19	KIYAWA	120,876,144.15	(6,627,083.41)	50,468,534.65	164,717,595.39
	20	MAIGATARI	121,921,322.13	(6,627,083.41)	51,181,420.60	166,475,659.32
	21	MALAM MADORI	114,215,832.28	(6,627,083.41)	49,263,273.21	156,852,022.07
	22	MIGA	104,765,513.67	(6,627,083.41)	45,805,849.74	143,944,280.00
	23	RINGIM	128,570,176.36	(6,627,083.41)	52,471,469.56	174,414,562.51
	24	RONI	95,078,732.67	(6,627,083.41)	40,502,175.35	128,953,824.61
	25	SULE TAKARKAR	119,335,163.19	(6,627,083.41)	46,060,002.70	158,768,082.48
	26	TAURA	108,534,726.10	(6,627,083.41)	46,155,165.95	148,062,808.64
	27	YANKWASHI	100,570,952.39	(6,627,083.41)	42,382,383.21	136,326,252.19
JIGAWA TOTAL			3,144,749,700.46	(178,931,252.07)	1,329,112,516.17	4,294,930,964.56
KADUNA	1	BIRNIN GWARI	188,297,817.64	(6,627,083.41)	62,321,121.69	243,991,855.92
	2	CHIKUN	191,466,180.65	(6,627,083.41)	74,466,698.49	259,305,795.73
	3	GIWA	158,453,554.58	(6,627,083.41)	65,891,210.90	217,717,682.07
	4	GWAGWADA	122,006,970.18	(6,627,083.41)	47,491,689.66	162,871,576.43
	5	IGABI	200,573,951.14	(6,627,083.41)	80,962,428.85	274,909,296.59
	6	IKARA	134,366,454.50	(6,627,083.41)	56,196,611.85	183,935,982.94
	7	JABA	117,167,284.04	(6,627,083.41)	52,156,470.68	162,696,671.31
	8	JEMAA	156,117,723.77	(6,627,083.41)	65,085,048.20	214,575,688.56
	9	KACHIA	172,214,089.04	(6,627,083.41)	61,473,351.27	227,060,356.90
	10	KADUNA NORTH	162,690,803.67	(6,627,083.41)	73,360,373.29	229,424,093.55
	11	KADUNA SOUTH	173,697,882.30	(6,627,083.41)	78,044,752.91	245,115,551.80
	12	KAGARKO	150,105,205.00	(6,627,083.41)	61,124,244.67	204,602,366.26
	13	KAURA	130,046,300.90	(6,627,083.41)	59,199,599.35	182,618,816.84
	14	KAURU	133,905,004.73	(6,627,083.41)	53,689,877.65	180,967,798.97
	15	KUBAU	155,008,151.46	(6,627,083.41)	65,431,953.88	213,813,021.93
	16	KUDAN	120,229,523.37	(6,627,083.41)	50,439,235.13	164,041,675.09
	17	LERE	167,290,128.92	(6,627,083.41)	70,579,573.12	231,242,618.63
	18	MAKARFI	112,521,702.64	(6,627,083.41)	51,200,855.56	157,095,474.79
	19	SABON GARI	148,472,243.11	(6,627,083.41)	65,937,744.47	207,782,904.17
	20	SANGA	124,483,147.12	(6,627,083.41)	51,523,027.18	169,379,090.90
	21	SOBA	158,670,601.49	(6,627,083.41)	66,608,393.86	218,651,911.94
	22	ZANGON KATAF	177,520,414.18	(6,627,083.41)	69,029,397.29	239,922,728.06
	23	ZARIA	181,263,680.20	(6,627,083.41)	78,653,462.34	253,290,059.13
KADUNA TOTAL			3,536,568,814.63	(152,422,918.43)	1,460,867,122.27	4,845,013,018.48

KANO	1	AJINGI	116,320,550.73	(6,627,083.41)	53,633,716.55	163,327,183.86
	2	ALBASU	119,142,813.55	(6,627,083.41)	55,312,278.93	167,828,009.07
	3	BAGWAI	108,634,772.98	(6,627,083.41)	52,450,464.23	154,458,153.79
	4	BEBEJI	117,853,710.00	(6,627,083.41)	55,176,660.81	166,403,287.40
	5	BICHI	142,842,576.17	(6,627,083.41)	64,424,684.29	200,640,177.05
	6	BUNKURE	113,803,383.10	(6,627,083.41)	53,293,518.41	160,469,818.10
	7	DALA	183,691,038.66	(6,627,083.41)	79,273,295.70	256,337,250.95
	8	DANBATTA	125,151,604.51	(6,627,083.41)	57,179,386.11	175,703,907.21
	9	DAWAKIN KUDU	134,533,116.80	(6,627,083.41)	59,005,200.00	186,911,233.39
	10	DAWAKIN TOFA	135,475,348.64	(6,627,083.41)	61,361,852.94	190,210,118.17
	11	DOGUWA	125,566,924.73	(6,627,083.41)	51,227,805.09	170,167,646.41
	12	FAGGE	123,015,895.90	(6,627,083.41)	56,221,465.28	172,610,277.76
	13	GABASAWA	128,534,218.82	(6,627,083.41)	57,502,920.21	179,410,055.61
	14	GARKO	114,653,099.96	(6,627,083.41)	52,414,096.77	160,440,113.33
	15	GARUN MALLAM	114,054,812.36	(6,627,083.41)	47,592,422.15	155,020,151.10
	16	GAYA	123,267,118.06	(6,627,083.41)	56,450,779.37	173,090,814.02
	17	GEZAWA	140,762,503.64	(6,627,083.41)	64,945,566.85	199,080,987.08
	18	GWALE	169,234,770.40	(6,627,083.41)	73,328,946.24	235,936,633.23
	19	GWARZO	116,353,085.26	(6,627,083.41)	54,666,049.18	164,392,051.03
	20	KABO	112,113,946.96	(6,627,083.41)	51,505,224.84	156,992,088.39
	21	KANO MUNICIPAL	163,351,179.19	(6,627,083.41)	73,692,201.56	230,416,297.34
	22	KARAYE	108,716,556.27	(6,627,083.41)	50,203,437.67	152,292,910.53
	23	KIBIYA	109,717,275.48	(6,627,083.41)	49,713,891.91	152,804,083.98
	24	KIRU	141,548,486.71	(6,627,083.41)	63,133,692.07	198,055,095.37
	25	KUMBOTSO	144,631,166.94	(6,627,083.41)	66,403,409.17	204,407,492.70
KANO	26	KUNCHI	110,906,046.20	(6,627,083.41)	47,018,508.09	151,297,470.88
	27	KURA	108,614,028.32	(6,627,083.41)	50,538,185.93	152,525,130.84
	28	MADOBI	108,712,348.18	(6,627,083.41)	49,702,048.91	151,787,313.68
	29	MAKODA	128,842,173.55	(6,627,083.41)	58,691,832.02	180,906,922.16
	30	MINJIBIR	129,850,103.00	(6,627,083.41)	57,789,982.04	181,013,001.64
	31	NASSARAWA	224,507,386.89	(6,627,083.41)	97,917,327.80	315,797,631.28
	32	RANO	112,450,792.93	(6,627,083.41)	50,626,012.81	156,449,722.33
	33	RIMIN GADO	111,289,294.11	(6,627,083.41)	46,365,780.42	151,027,991.11
	34	ROGO	133,216,103.66	(6,627,083.41)	59,251,806.97	185,840,827.22
	35	SHANONO	109,916,125.68	(6,627,083.41)	50,119,593.39	153,408,635.66
	36	SUMAILA	139,118,950.22	(6,627,083.41)	61,968,256.66	194,460,123.47
	37	TAKAI	122,168,740.75	(6,627,083.41)	56,631,778.20	172,173,435.53
	38	TARAUNI	127,037,608.83	(6,627,083.41)	58,583,672.91	178,994,198.33
	39	TOFA	100,010,804.93	(6,627,083.41)	45,626,273.92	139,009,995.43
	40	TSANYAWA	110,265,464.11	(6,627,083.41)	51,908,935.02	155,547,315.72
	41	TUDUN WADA	135,961,233.24	(6,627,083.41)	59,671,028.34	189,005,178.17
	42	UNGOGO	158,962,024.52	(6,627,083.41)	74,125,257.24	226,460,198.35
	43	WARAWA	103,738,930.61	(6,627,083.41)	48,880,794.24	145,992,641.44
	44	WUDIL	121,982,541.56	(6,627,083.41)	54,792,025.20	170,147,483.36
	KANO TOTAL			5,630,520,657.11	(291,591,670.04)	2,540,322,066.43

KATSINA	1	BAKORI	123,952,112.52	(6,627,083.41)	49,068,886.38	166,393,915.49
	2	BATAGARAWA	127,725,385.04	(6,627,083.41)	52,758,453.68	173,856,755.32
	3	BATSARI	138,953,152.38	(6,627,083.41)	55,316,018.47	187,642,087.44
	4	BAURE	130,282,399.66	(6,627,083.41)	54,105,202.34	177,760,518.60
	5	BINDAWA	121,842,470.88	(6,627,083.41)	49,381,730.33	164,597,117.80
	6	CHARANCHI	113,969,585.83	(6,627,083.41)	47,836,585.16	155,179,087.58
	7	DAN-MUSA	114,342,554.99	(6,627,083.41)	45,329,431.74	153,044,903.32
	8	DANDUME	122,426,557.41	(6,627,083.41)	48,688,233.38	164,487,707.38
	9	DANJA	114,830,290.11	(6,627,083.41)	46,588,353.52	154,791,560.23
	10	DAURA	138,450,140.08	(6,627,083.41)	56,441,942.27	188,264,998.95
	11	DUTSI	114,265,269.03	(6,627,083.41)	45,993,059.17	153,631,244.80
	12	DUTSINMA	126,911,227.45	(6,627,083.41)	51,196,434.85	171,480,578.89
	13	FASKARI	138,304,466.73	(6,627,083.41)	53,959,522.92	185,636,906.23
	14	FUNTUA	137,981,082.35	(6,627,083.41)	57,055,053.53	188,409,052.48
	15	INGAWA	120,492,724.19	(6,627,083.41)	51,205,028.89	165,070,669.67
	16	JIBIA	135,744,127.16	(6,627,083.41)	51,204,504.86	180,321,548.61
	17	KAFUR	140,126,786.03	(6,627,083.41)	54,677,334.71	188,177,037.33
	18	KAITA	134,139,859.88	(6,627,083.41)	52,740,217.55	180,252,994.02
	19	KANKARA	147,099,656.34	(6,627,083.41)	59,168,767.69	199,641,340.62
	20	KANKIA	117,138,764.91	(6,627,083.41)	49,285,099.81	159,796,781.31
	21	KATSINA	161,331,037.65	(6,627,083.41)	66,790,212.25	221,494,166.48
	22	KURFI	113,519,452.42	(6,627,083.41)	45,737,124.53	152,629,493.54
	23	KUSADA	107,245,789.91	(6,627,083.41)	43,817,719.47	144,436,425.97
	24	MAIADUA	130,462,895.92	(6,627,083.41)	54,498,536.80	178,334,349.31
	25	MALUMFASHI	129,826,247.81	(6,627,083.41)	52,585,000.84	175,784,165.24
	26	MANI	123,149,525.90	(6,627,083.41)	51,960,989.83	168,483,432.32
	27	MASHI	125,735,945.88	(6,627,083.41)	51,559,375.75	170,668,238.22
	28	MATAZU	105,909,220.61	(6,627,083.41)	45,500,683.67	144,782,820.87
	29	MUSAWA	126,727,083.07	(6,627,083.41)	51,410,552.17	171,510,551.83
	30	RIMI	114,315,456.52	(6,627,083.41)	49,527,200.15	157,215,573.26
	31	SABUWA	118,440,833.99	(6,627,083.41)	47,672,774.41	159,486,524.99
	32	SAFANA	127,084,583.46	(6,627,083.41)	52,675,028.63	173,132,528.69
	33	SANDAMU	123,168,900.96	(6,627,083.41)	47,802,418.62	164,344,236.17
	34	ZANGO	120,715,628.67	(6,627,083.41)	49,631,900.69	163,720,445.95
KATSINA TOTAL			4,286,611,215.78	(225,320,835.94)	1,743,169,379.07	5,804,459,758.91
KEBBI	1	ALIERU	96,652,639.16	(6,627,083.41)	39,631,292.32	129,656,848.06
	2	AREWA	157,926,584.99	(6,627,083.41)	52,004,296.71	203,303,798.29
	3	ARGUNGU	133,020,260.34	(6,627,083.41)	53,204,737.11	179,597,914.04
	4	AUGIE	109,830,626.39	(6,627,083.41)	45,009,273.69	148,212,816.67
	5	BAGUDO	146,272,984.54	(6,627,083.41)	57,641,461.70	197,287,362.84
	6	BIRNIN - KEBBI	178,956,148.17	(6,627,083.41)	60,848,819.62	233,177,884.38
	7	BUNZA	121,917,871.47	(6,627,083.41)	45,446,731.20	160,737,519.26
	8	DANDI KAMBA	129,520,031.80	(6,627,083.41)	47,837,550.68	170,730,499.08
	9	DANKO /WASAGU	160,904,536.55	(6,627,083.41)	60,511,660.83	214,789,113.97
	10	FAKAI	112,039,013.43	(6,627,083.41)	45,420,634.67	150,832,564.68
	11	GWANDU	118,342,438.68	(6,627,083.41)	48,544,567.53	160,259,922.80
	12	JEGA	130,557,433.18	(6,627,083.41)	52,981,292.12	176,911,641.89
	13	KALGO	108,652,302.30	(6,627,083.41)	41,667,660.13	143,692,879.03
	14	KOKO/BESSE	124,685,617.65	(6,627,083.41)	48,920,399.49	166,978,933.73
	15	MAIYAMA	144,249,453.40	(6,627,083.41)	51,129,800.93	188,752,170.92
	16	NGASKI	115,571,766.31	(6,627,083.41)	45,793,112.86	154,737,795.75
	17	SAKABA	113,892,371.66	(6,627,083.41)	42,142,847.56	149,408,135.81
	18	SHANGA	118,191,728.66	(6,627,083.41)	46,042,549.57	157,607,194.82
	19	SURU	142,996,180.12	(6,627,083.41)	48,461,876.11	184,830,972.83
	20	YAURI	109,882,678.50	(6,627,083.41)	43,174,132.14	146,429,727.23
	21	ZURU	131,249,131.01	(6,627,083.41)	50,067,179.55	174,689,227.15
KEBBI TOTAL			2,705,311,798.30	(139,168,751.61)	1,026,481,876.53	3,592,624,923.22

KOGI	1	ADAVI	140,192,913.39	(6,627,083.41)	54,689,089.33	188,254,919.30
	2	AJAKUTA	123,962,172.12	(6,627,083.41)	46,317,972.15	163,653,060.86
	3	ANKPA	156,446,268.66	(6,627,083.41)	61,518,100.68	211,337,285.93
	4	BASSA	123,872,553.24	(6,627,083.41)	48,170,092.18	165,415,562.01
	5	DEKINA	169,372,256.13	(6,627,083.41)	60,780,166.26	223,525,338.98
	6	IBAJI	131,688,168.70	(6,627,083.41)	46,926,681.59	171,987,766.88
	7	IDAH	110,498,333.07	(6,627,083.41)	41,863,116.24	145,734,365.90
	8	IGALAMELA	129,482,128.59	(6,627,083.41)	49,011,364.67	171,866,409.85
	9	IJUMU	126,983,626.28	(6,627,083.41)	46,067,277.77	166,423,820.65
	10	KABBA/BUNU	134,250,502.69	(6,627,083.41)	48,741,595.72	176,365,014.99
	11	KOGI	118,179,190.11	(6,627,083.41)	45,645,017.05	157,197,123.75
	12	KOTON KARFE	150,880,232.37	(6,627,083.41)	53,962,473.88	198,215,622.85
	13	MOPA-MURO	99,589,958.13	(6,627,083.41)	38,113,390.67	131,076,265.39
	14	OFU	144,788,845.61	(6,627,083.41)	53,638,415.76	191,800,177.97
	15	OGORI/MAGONGO	96,684,253.16	(6,627,083.41)	37,650,675.08	127,707,844.83
	16	OKEHI	140,170,132.52	(6,627,083.41)	54,459,041.60	188,002,090.71
	17	OKENE	175,305,460.31	(6,627,083.41)	67,063,036.97	235,741,413.87
	18	OLAMABORO	132,421,626.48	(6,627,083.41)	50,282,863.09	176,077,406.17
	19	OMALA	125,382,879.93	(6,627,083.41)	44,859,186.58	163,614,983.11
	20	YAGBA EAST	134,440,760.80	(6,627,083.41)	49,116,484.43	176,930,161.81
	21	YAGBA WEST	131,545,641.32	(6,627,083.41)	48,186,546.62	173,105,104.53
KOGI TOTAL			2,796,137,903.61	(139,168,751.61)	1,047,062,588.33	3,704,031,740.34
KWARA	1	ASA	113,609,722.69	(6,627,083.41)	45,746,243.54	152,728,882.82
	2	BARUTEN	186,824,602.85	(6,627,083.41)	54,447,602.35	234,645,121.78
	3	EDU	143,189,330.94	(6,627,083.41)	53,610,207.65	190,172,455.18
	4	EKITI	87,199,117.11	(6,627,083.41)	38,243,753.05	118,815,786.74
	5	IFELODUN	151,299,568.11	(6,627,083.41)	54,089,482.49	198,761,967.19
	6	ILORIN EAST	130,040,054.54	(6,627,083.41)	53,907,959.63	177,320,930.76
	7	ILORIN SOUTH	131,441,524.65	(6,627,083.41)	54,367,111.84	179,181,553.08
	8	ILORIN WEST	154,998,395.40	(6,627,083.41)	70,714,125.24	219,085,437.23
	9	IREPODUN	112,053,678.01	(6,627,083.41)	48,070,302.02	153,496,896.62
	10	KAI AMA	149,012,015.83	(6,627,083.41)	45,508,230.60	187,893,163.02
	11	MORO	118,126,199.03	(6,627,083.41)	43,897,162.87	155,396,278.49
	12	OFFA	104,923,567.72	(6,627,083.41)	41,893,494.32	140,189,978.63
	13	OKE-ERO	87,791,315.36	(6,627,083.41)	38,533,959.04	119,698,190.99
	14	OSIN	87,419,037.93	(6,627,083.41)	38,756,041.56	119,547,996.09
	15	OYUN	99,817,998.59	(6,627,083.41)	42,373,397.98	135,564,313.16
	16	PATEGI	120,814,319.29	(6,627,083.41)	44,266,601.70	158,453,837.58
KWARA TOTAL			1,978,560,448.05	(106,033,334.56)	768,425,675.89	2,640,952,789.38

LAGOS	1	AGEGE	169,540,229.17	(6,627,083.41)	383,436,810.19	546,349,955.94
	2	AJEROMI/IFELODUN	217,921,556.64	(6,627,083.41)	406,930,604.74	618,225,077.97
	3	ALIMOSHO	351,440,066.79	(6,627,083.41)	469,143,999.68	813,956,983.06
	4	AMOWO-ODOFIN	137,358,067.80	(6,627,083.41)	368,578,242.27	499,309,226.66
	5	APAPA	115,483,255.06	(6,627,083.41)	358,013,444.46	466,869,616.11
	6	BADAGRY	129,106,018.59	(6,627,083.41)	360,500,580.06	482,979,515.24
	7	EPE	118,539,049.59	(6,627,083.41)	354,245,377.96	466,157,344.14
	8	ETI-OSA	143,004,752.59	(6,627,083.41)	365,394,151.14	501,771,820.32
	9	IBEJU-LEKKI	95,489,503.40	(6,627,083.41)	347,545,381.98	436,407,801.97
	10	IFAKO/IJAYE	162,819,217.42	(6,627,083.41)	380,076,646.08	536,268,780.09
	11	IKEJA	140,749,158.81	(6,627,083.41)	368,057,359.72	502,179,435.11
	12	IKORODU	193,523,112.31	(6,627,083.41)	391,368,478.56	578,264,507.46
	13	KOSOFE	209,379,503.11	(6,627,083.41)	404,969,487.16	607,721,906.85
	14	LAGOS ISLAND	112,712,223.93	(6,627,083.41)	357,182,862.12	463,268,002.64
	15	LAGOS MAINLAND	136,005,400.00	(6,627,083.41)	368,531,499.09	497,909,815.68
	16	MUSHIN	203,610,301.87	(6,627,083.41)	401,575,470.93	598,558,689.39
	17	OJO	197,566,945.31	(6,627,083.41)	397,913,781.85	588,853,643.75
	18	OSHODI/ISOLO	201,732,373.33	(6,627,083.41)	400,370,209.48	595,475,499.40
	19	SOMOLU	156,021,127.86	(6,627,083.41)	377,435,027.41	526,829,071.85
	20	SURULERE	178,468,317.66	(6,627,083.41)	388,052,018.28	559,893,252.52
LAGOS TOTAL			3,370,470,181.21	(132,541,668.20)	7,649,321,433.15	10,887,249,946.16
NASSARAWA	1	AKWANGA	116,772,050.69	(6,627,083.41)	44,769,355.23	154,914,322.51
	2	AWE	131,623,185.52	(6,627,083.41)	44,679,641.86	169,675,743.96
	3	DOMA	134,770,457.82	(6,627,083.41)	47,512,844.70	175,656,219.11
	4	KARU	159,010,774.41	(6,627,083.41)	54,416,372.65	206,800,063.65
	5	KEANA	113,540,535.85	(6,627,083.41)	41,187,423.02	148,100,875.45
	6	KEFFI	106,766,061.50	(6,627,083.41)	42,592,967.47	142,731,945.56
	7	KOKONA	121,989,814.71	(6,627,083.41)	44,383,566.76	159,746,298.06
	8	LAFIA	190,884,643.00	(6,627,083.41)	67,541,669.80	251,799,229.39
	9	NASARAWA	176,901,302.34	(6,627,083.41)	52,777,007.47	223,051,226.40
	10	NASSARAWA EGGON	135,326,802.96	(6,627,083.41)	48,510,801.17	177,210,520.72
	11	OBI	129,533,901.89	(6,627,083.41)	48,484,075.81	171,390,894.29
	12	TOTO	137,620,473.34	(6,627,083.41)	45,361,191.00	176,354,580.94
	13	WAMBA	110,476,929.18	(6,627,083.41)	40,520,965.84	144,370,811.61
NASSARAWA TOTAL			1,765,216,933.21	(86,152,084.33)	622,737,882.78	2,301,802,731.66

NIGER	1	AGAIE	121,477,594.02	(6,627,083.41)	46,983,973.45	161,834,484.06
	2	AGWARA	104,296,797.23	(6,627,083.41)	39,071,798.87	136,741,512.69
	3	BIDA	119,441,485.31	(6,627,083.41)	52,776,983.99	165,591,385.89
	4	BORGU	194,433,192.50	(6,627,083.41)	51,077,460.54	238,883,569.63
	5	BOSSO	116,709,632.52	(6,627,083.41)	48,498,620.27	158,581,169.38
	6	EDATI	122,919,978.66	(6,627,083.41)	49,857,107.13	166,150,002.38
	7	GBAKO	116,428,289.41	(6,627,083.41)	46,413,727.58	156,214,933.57
	8	GURARA	104,036,053.20	(6,627,083.41)	42,589,170.99	139,998,140.79
	9	KATCHA	112,260,890.43	(6,627,083.41)	45,859,307.31	151,493,114.33
	10	KONTAGORA	123,630,775.26	(6,627,083.41)	48,979,152.77	165,982,844.62
	11	LAPAI	120,761,886.78	(6,627,083.41)	44,596,507.73	158,731,311.11
	12	LAVUN	140,521,046.54	(6,627,083.41)	55,055,032.92	188,948,996.06
	13	MAGAMA	143,945,693.91	(6,627,083.41)	52,092,814.71	189,411,425.20
	14	MARIGA	159,386,086.21	(6,627,083.41)	53,955,939.29	206,714,942.09
	15	MASHEGU	188,065,671.87	(6,627,083.41)	55,590,064.20	237,028,652.66
	16	MINNA	119,108,046.77	(6,627,083.41)	54,165,445.17	166,646,408.53
	17	MOKWA	161,665,457.52	(6,627,083.41)	58,725,316.04	213,763,690.15
	18	MUYA	109,201,543.05	(6,627,083.41)	43,917,788.33	146,492,247.97
	19	PAIKORO	125,678,398.65	(6,627,083.41)	49,622,867.18	168,674,182.42
	20	RAFI	144,955,957.68	(6,627,083.41)	52,121,740.98	190,450,615.25
	21	RIJAU	136,364,490.87	(6,627,083.41)	51,505,904.78	181,243,312.24
	22	SHIRORO	161,203,721.73	(6,627,083.41)	57,726,206.71	212,302,845.03
	23	SULEJA	117,892,329.63	(6,627,083.41)	55,753,141.32	167,018,387.54
	24	TAFA	95,945,643.58	(6,627,083.41)	41,810,467.29	131,129,027.47
	25	WUSHISHI	106,949,716.24	(6,627,083.41)	41,625,905.09	141,948,537.91
NIGER TOTAL			3,267,280,379.59	(165,677,085.25)	1,240,372,444.63	4,341,975,738.97
OGUN	1	ABEOKUTA NORTH	120,074,023.89	(6,627,083.41)	54,439,296.51	167,886,236.99
	2	ABEOKUTA SOUTH	123,958,057.03	(6,627,083.41)	59,569,413.25	176,900,386.87
	3	ADO-ODO/OTA	190,527,637.23	(6,627,083.41)	88,525,767.09	272,426,320.91
	4	EGBADO NORTH	125,273,520.92	(6,627,083.41)	52,395,277.90	171,041,715.40
	5	EGBADO SOUTH	112,267,456.63	(6,627,083.41)	51,035,323.77	156,675,696.99
	6	EWEKORO	85,399,024.09	(6,627,083.41)	39,119,585.08	117,891,525.77
	7	REMO NORTH	83,193,740.53	(6,627,083.41)	39,617,934.49	116,184,591.61
	8	IFO	186,808,018.71	(6,627,083.41)	88,344,663.46	268,525,598.75
	9	IJEBU EAST	111,174,000.32	(6,627,083.41)	44,888,071.17	149,434,988.08
	10	IJEBU NORTH	138,901,042.68	(6,627,083.41)	63,138,873.62	195,412,832.90
	11	IJEBU ODE	107,162,215.21	(6,627,083.41)	49,482,318.19	150,017,449.99
	12	IKENNE	96,816,373.85	(6,627,083.41)	45,783,003.99	135,972,294.43
	13	IJEBU NORTH-EAST	87,304,937.68	(6,627,083.41)	40,427,346.15	121,105,200.42
	14	IMEKO-AFON	100,368,113.09	(6,627,083.41)	41,955,722.47	135,696,752.15
	15	IPOKIA	105,127,382.16	(6,627,083.41)	49,104,390.12	147,604,688.88
	16	OBAFEMI/OWODE	127,467,267.09	(6,627,083.41)	57,323,749.16	178,163,932.84
	17	ODEDA	107,006,225.09	(6,627,083.41)	44,809,781.58	145,188,923.26
	18	ODOGBOLU	99,451,154.66	(6,627,083.41)	46,662,111.21	139,486,182.46
	19	OGUN WATER SIDE	94,462,903.41	(6,627,083.41)	40,982,919.28	128,818,739.28
	20	SAGAMU	128,122,915.23	(6,627,083.41)	59,897,873.19	181,393,705.01
OGUN TOTAL			2,330,866,009.50	(132,541,668.20)	1,057,503,421.68	3,255,827,762.98

ONDO	1	AKOKO NORTH EAST	123,500,190.03	(6,627,083.41)	50,449,448.72	167,322,555.34
	2	AKOKO NORTH WEST	130,643,394.51	(6,627,083.41)	54,472,192.21	178,488,503.31
	3	AKOKO SOUTH WEST	133,005,729.03	(6,627,083.41)	56,117,007.27	182,495,652.89
	4	AKOKO SOUTH	98,652,631.28	(6,627,083.41)	40,704,333.50	132,729,881.38
	5	AKURE NORTH	103,376,018.43	(6,627,083.41)	45,856,668.98	142,605,604.00
	6	AKURE SOUTH	158,864,630.16	(6,627,083.41)	69,084,048.35	221,321,595.10
	7	IDANRE	111,885,431.23	(6,627,083.41)	45,588,052.88	150,846,400.70
	8	IFEDORE	112,725,084.39	(6,627,083.41)	50,545,660.03	156,643,661.01
	9	IKALE/OKITIPUPA	135,523,076.85	(6,627,083.41)	56,544,508.26	185,440,501.70
	10	ILAJE WEST	147,059,169.24	(6,627,083.41)	62,523,653.09	202,955,738.91
	11	ILAJE/ESE-EDO	112,522,217.01	(6,627,083.41)	48,308,170.76	154,203,304.36
	12	ILEOLUJI/OKEIGBO	116,467,870.25	(6,627,083.41)	50,183,347.96	160,024,134.80
	13	ODE IRELE	108,235,500.89	(6,627,083.41)	47,279,820.73	148,888,238.21
	14	ODIGBO	135,363,263.66	(6,627,083.41)	56,207,663.89	184,943,844.14
	15	ONDO EAST	89,836,332.35	(6,627,083.41)	39,900,686.13	123,109,935.08
	16	ONDO WEST	148,475,004.99	(6,627,083.41)	61,795,989.59	203,643,911.17
	17	OSE	119,630,573.87	(6,627,083.41)	47,252,047.32	160,255,537.78
	18	OWO	140,358,358.53	(6,627,083.41)	55,006,070.63	188,737,345.75
ONDO TOTAL			2,226,124,476.69	(119,287,501.38)	937,819,370.29	3,044,656,345.61
OSUN	1	ATAKUMOSA EAST	87,717,408.61	(6,627,083.41)	39,713,514.54	120,803,839.74
	2	ATAKUMOSA WEST	87,963,468.08	(6,627,083.41)	38,921,814.98	120,258,199.65
	3	AYEDADE	109,587,705.65	(6,627,083.41)	47,489,546.98	150,450,169.22
	4	AYEDIRE	96,873,109.56	(6,627,083.41)	39,676,727.87	129,922,754.02
	5	BOLAWADURO	91,672,356.97	(6,627,083.41)	39,145,259.97	124,190,533.53
	6	BORIPPE	104,410,311.91	(6,627,083.41)	46,333,124.82	144,116,353.32
	7	EDE NORTH	87,511,354.30	(6,627,083.41)	40,513,598.53	121,397,869.42
	8	EDE SOUTH	90,885,034.10	(6,627,083.41)	39,696,536.08	123,954,486.77
	9	EGBEDORE	89,389,940.63	(6,627,083.41)	39,528,847.53	122,291,704.75
	10	EJIGBO	101,475,246.71	(6,627,083.41)	45,629,147.33	140,477,310.64
	11	IFE CENTRAL	107,445,098.05	(6,627,083.41)	49,256,774.68	150,074,789.32
	12	IFE EAST	124,181,772.94	(6,627,083.41)	51,440,184.39	168,994,873.92
	13	IFE NORTH	115,755,324.53	(6,627,083.41)	47,835,614.22	156,963,855.34
	14	IFE SOUTH	100,902,791.95	(6,627,083.41)	45,911,807.34	140,187,515.88
	15	IFEDAYO	79,291,558.67	(6,627,083.41)	35,611,538.22	108,276,013.48
	16	IFELODUN	102,174,677.66	(6,627,083.41)	41,867,369.15	137,414,963.40
	17	ILA	90,080,948.20	(6,627,083.41)	38,230,728.55	121,684,593.34
	18	ILESAS EAST	93,910,363.72	(6,627,083.41)	42,898,444.12	130,181,724.43
	19	ILESAS WEST	99,516,285.64	(6,627,083.41)	42,580,779.12	135,469,981.36
	20	IREPODUN	98,486,070.77	(6,627,083.41)	44,251,585.90	136,110,573.26
	21	IREWOLE	106,558,216.83	(6,627,083.41)	46,777,604.28	146,708,737.70
	22	ISOKAN	96,719,254.97	(6,627,083.41)	42,541,162.70	132,633,334.27
	23	IWO	118,929,896.67	(6,627,083.41)	51,784,993.97	164,087,807.23
	24	OBOKUM	98,624,223.02	(6,627,083.41)	43,938,637.15	135,935,776.76
	25	ODO OTIN	129,936,186.59	(6,627,083.41)	45,783,106.38	169,092,209.56
	26	OLA-OLUWA	88,938,290.06	(6,627,083.41)	39,755,017.46	122,066,224.11
	27	OLORUNDA	107,575,102.48	(6,627,083.41)	45,536,918.63	146,484,937.70
	28	ORIADE	107,920,026.43	(6,627,083.41)	47,303,517.50	148,596,460.52
	29	OROLU	95,101,889.27	(6,627,083.41)	42,530,682.17	131,005,488.03
	30	OSOGBO	105,807,972.32	(6,627,083.41)	48,150,030.25	147,330,919.16
OSUN TOTAL			3,015,341,887.27	(198,812,502.30)	1,310,634,614.84	4,127,163,999.81

OYO	1	AFIJO	104,135,159.29	(6,627,083.41)	53,265,764.82	150,773,840.71
	2	AKINYELE	120,931,985.49	(6,627,083.41)	61,355,270.04	175,660,172.12
	3	ATIBA	120,461,471.70	(6,627,083.41)	56,989,393.86	170,823,782.15
	4	ATIGBO	129,060,293.98	(6,627,083.41)	50,815,311.10	173,248,521.66
	5	EGBEDA	130,944,615.00	(6,627,083.41)	68,714,072.40	193,031,603.99
	6	IBADAN NORTH	134,584,410.25	(6,627,083.41)	71,357,472.77	199,314,799.61
	7	IBADAN NORTH EAST	145,908,388.52	(6,627,083.41)	73,831,298.09	213,112,603.20
	8	IBADAN NORTH WEST	107,383,219.30	(6,627,083.41)	55,221,537.33	155,977,673.22
	9	IBADAN SOUTH EAST	127,441,219.11	(6,627,083.41)	67,086,759.84	187,900,895.54
	10	IBADAN SOUTH WEST	133,425,100.21	(6,627,083.41)	68,820,135.41	195,618,152.21
	11	IBARAPA CENTRAL	96,497,807.49	(6,627,083.41)	49,996,466.95	139,867,191.03
	12	IBARAPA NORTH	100,635,671.47	(6,627,083.41)	49,798,699.27	143,807,287.33
	13	IDDO	98,653,469.16	(6,627,083.41)	50,026,022.06	142,052,407.80
	14	SAKI WEST	146,526,442.28	(6,627,083.41)	68,339,812.52	208,239,171.39
	15	IBARAPA EAST (IFELOJU)	99,917,344.72	(6,627,083.41)	51,594,434.02	144,884,695.33
	16	IREPO	104,849,070.84	(6,627,083.41)	52,047,926.74	150,269,914.17
	17	ISEYIN	136,987,079.45	(6,627,083.41)	66,130,935.11	196,490,931.15
	18	ITESIJAWU	118,449,328.36	(6,627,083.41)	52,687,134.52	164,509,379.47
	19	IWAJOWA	108,738,215.28	(6,627,083.41)	49,996,571.75	152,107,703.63
	20	IYAMAPO/OLORUNSOGO	98,184,408.06	(6,627,083.41)	47,772,497.57	139,329,822.22
	21	KAJOLA	121,257,165.70	(6,627,083.41)	60,269,277.07	174,899,359.36
	22	LAGEMU	112,316,223.57	(6,627,083.41)	54,710,401.67	160,399,541.83
	23	OGBOMOSO NORTH	116,275,506.71	(6,627,083.41)	60,030,635.31	169,679,058.61
	24	OGBOMOSO SOUTH	99,540,313.47	(6,627,083.41)	49,769,668.19	142,682,898.24
	25	OGO-OLUWA	91,089,190.29	(6,627,083.41)	46,035,349.01	130,497,455.89
	26	OLUYOLE	120,743,909.99	(6,627,083.41)	60,450,380.71	174,567,207.28
	27	ONA ARA	131,553,864.69	(6,627,083.41)	66,983,316.97	191,910,098.25
	28	ORELOPE	100,757,753.31	(6,627,083.41)	50,149,692.36	144,280,362.26
	29	ORI IRE	121,172,875.23	(6,627,083.41)	54,990,336.75	169,536,128.57
	30	OYO	102,310,337.71	(6,627,083.41)	52,183,440.05	147,866,694.35
	31	OYO WEST	102,756,968.05	(6,627,083.41)	53,481,978.25	149,611,862.88
	32	SAKI EAST	102,257,987.15	(6,627,083.41)	50,755,676.86	146,386,580.59
	33	IFEDAPO	117,871,724.92	(6,627,083.41)	54,093,412.62	165,338,054.13
OYO TOTAL			3,803,618,520.75	(218,693,752.53)	1,879,751,081.97	5,464,675,850.19
PLATEAU	1	BARKIN LADI	139,039,923.47	(6,627,083.41)	51,328,978.15	183,741,818.21
	2	BASSA	140,257,049.81	(6,627,083.41)	52,543,881.69	186,173,848.09
	3	BOKKOS	139,645,864.50	(6,627,083.41)	51,662,992.78	184,681,773.87
	4	JOS EAST	106,018,095.32	(6,627,083.41)	41,931,607.06	141,322,618.96
	5	JOS NORTH	184,457,016.83	(6,627,083.41)	77,952,993.89	255,782,927.30
	6	JOS SOUTH	159,508,389.16	(6,627,083.41)	65,105,535.70	217,986,841.45
	7	KANAM	140,023,402.65	(6,627,083.41)	50,347,056.89	183,743,376.13
	8	KANKE	123,663,252.12	(6,627,083.41)	45,685,944.06	162,722,112.77
	9	LANGTANG NORTH	126,838,395.57	(6,627,083.41)	47,700,197.95	167,911,510.11
	10	LANGTANG SOUTH	120,324,600.01	(6,627,083.41)	44,101,392.07	157,798,908.67
	11	MANGU	166,244,040.09	(6,627,083.41)	63,870,404.73	223,487,361.41
	12	MIKANG	111,924,188.23	(6,627,083.41)	43,169,253.35	148,466,358.18
	13	PANKSHIN	149,420,957.07	(6,627,083.41)	53,049,672.27	195,843,545.93
	14	QUAN-PAN	149,204,844.95	(6,627,083.41)	53,599,271.49	196,177,033.04
	15	RIYOM	117,913,048.19	(6,627,083.41)	46,747,936.60	158,033,901.38
	16	SHENDAM	150,242,639.65	(6,627,083.41)	54,761,353.14	198,376,909.38
	17	WASE	159,633,473.44	(6,627,083.41)	49,908,551.33	202,914,941.37
PLATEAU TOTAL			2,384,359,181.08	(112,660,417.97)	893,467,023.14	3,165,165,786.25

RIVERS	1	AHOADA	106,213,180.83	(6,627,083.41)	62,832,446.35	162,418,543.77
	2	AHOADA WEST	132,705,120.66	(6,627,083.41)	71,497,542.52	197,575,579.77
	3	AKUKUTORU	122,249,252.03	(6,627,083.41)	61,706,732.16	177,328,900.79
	4	ANDONI	130,498,627.15	(6,627,083.41)	67,471,340.45	191,342,884.19
	5	ASARITORU	121,135,374.36	(6,627,083.41)	68,424,125.83	182,932,416.77
	6	BONNY	121,115,132.84	(6,627,083.41)	67,927,138.89	182,415,188.32
	7	DEGEMA	131,261,090.33	(6,627,083.41)	71,534,014.77	196,168,021.69
	8	ELEME	127,167,167.01	(6,627,083.41)	65,362,132.92	185,902,216.52
	9	EMOHUA	121,295,441.84	(6,627,083.41)	66,516,773.39	181,185,131.82
	10	ETCHE	142,238,427.68	(6,627,083.41)	71,500,581.87	207,111,926.14
	11	GONAKA	126,677,585.13	(6,627,083.41)	69,338,866.86	189,389,368.58
	12	IKWERRE	121,241,315.96	(6,627,083.41)	65,240,768.33	179,855,000.88
	13	KHANA	143,934,515.46	(6,627,083.41)	76,191,983.45	213,499,415.49
	14	OBIO/AKPOR	176,263,425.00	(6,627,083.41)	94,068,840.44	263,705,182.03
	15	OBUA/ODUAL	142,305,092.42	(6,627,083.41)	75,015,124.25	210,693,133.26
	16	OGBA/EGBEMA/NDONI	143,598,315.63	(6,627,083.41)	75,122,235.31	212,093,467.53
	17	OGU/BOLO	98,658,457.05	(6,627,083.41)	53,183,647.24	145,215,020.88
	18	OKRIKA	121,399,652.82	(6,627,083.41)	68,625,980.92	183,398,550.32
	19	OMUMMA	96,221,194.58	(6,627,083.41)	55,875,362.87	145,469,474.04
	20	OPOBO/NKORO	104,079,521.70	(6,627,083.41)	61,235,632.15	158,688,070.44
	21	OYIGBO	107,495,202.20	(6,627,083.41)	58,214,722.93	159,082,841.73
	22	PORT HARCOURT	199,632,547.79	(6,627,083.41)	102,068,213.06	295,073,677.43
	23	TAI	118,159,745.97	(6,627,083.41)	57,702,224.81	169,234,887.37
RIVERS TOTAL			2,955,545,386.43	(152,422,918.43)	1,586,656,431.76	4,389,778,899.76
SOKOTO	1	BINJI	110,705,406.27	(6,627,083.41)	43,310,885.83	147,389,208.69
	2	BODINGA	126,019,847.16	(6,627,083.41)	50,686,981.07	170,079,744.83
	3	DANGE SHUNI	135,807,333.54	(6,627,083.41)	52,692,955.34	181,873,205.47
	4	GADA	147,454,484.81	(6,627,083.41)	58,323,203.18	199,150,604.58
	5	GORONYO	138,711,158.64	(6,627,083.41)	51,409,089.89	183,493,165.12
	6	GUDU	125,688,010.55	(6,627,083.41)	42,317,016.76	161,377,943.90
	7	GWADABAWA	143,553,642.90	(6,627,083.41)	56,551,049.63	193,477,609.13
	8	ILLELA	122,495,862.57	(6,627,083.41)	48,075,546.34	163,944,325.50
	9	ISA	138,656,192.30	(6,627,083.41)	47,615,870.10	179,644,978.99
	10	KEBBE	125,187,237.76	(6,627,083.41)	45,368,319.52	163,928,473.87
	11	KWARE	116,087,016.65	(6,627,083.41)	46,336,825.70	155,796,758.93
	12	RABAH	138,215,717.54	(6,627,083.41)	47,936,784.06	179,525,418.19
	13	SABON BIRNI	145,016,178.74	(6,627,083.41)	54,060,979.49	192,450,074.81
	14	SHAGARI	130,667,259.51	(6,627,083.41)	48,696,413.19	172,736,589.29
	15	SILAME	117,004,526.30	(6,627,083.41)	43,242,867.16	153,620,310.05
	16	SOKOTO NORTH	130,019,863.29	(6,627,083.41)	56,706,999.98	180,099,779.86
	17	SOKOTO SOUTH	128,969,498.02	(6,627,083.41)	52,731,523.71	175,073,938.32
	18	TAMBUWAL	144,409,276.44	(6,627,083.41)	55,877,465.69	193,659,658.72
	19	TANGAZA	133,139,533.17	(6,627,083.41)	44,235,897.79	170,748,347.54
	20	TURETA	121,158,917.81	(6,627,083.41)	39,469,036.36	154,000,870.76
	21	WAMAKKO	124,896,202.83	(6,627,083.41)	51,128,525.98	169,397,645.40
	22	WURNO	120,169,554.11	(6,627,083.41)	49,314,135.88	162,856,606.58
	23	YABO	112,658,930.53	(6,627,083.41)	44,357,262.37	150,389,109.49
SOKOTO TOTAL			2,976,691,651.43	(152,422,918.43)	1,130,445,635.04	3,954,714,368.04

TARABA	1	ARDO KOLA	111,822,154.42	(6,627,083.41)	41,118,863.87	146,313,934.88
	2	BALI	191,353,457.58	(6,627,083.41)	53,906,583.01	238,632,957.18
	3	DONGA	131,424,626.58	(6,627,083.41)	46,064,628.02	170,862,171.19
	4	GASHAKA	156,921,790.10	(6,627,083.41)	41,208,996.47	191,503,703.16
	5	GASSOL	169,529,744.59	(6,627,083.41)	57,660,081.57	220,562,742.75
	6	IBI	117,441,810.43	(6,627,083.41)	40,818,386.95	151,633,113.98
	7	JALINGO	112,958,833.98	(6,627,083.41)	46,665,581.85	152,997,332.42
	8	KARIM LAMIDU	175,327,558.46	(6,627,083.41)	52,534,576.26	221,235,051.31
	9	KURMI	124,805,042.14	(6,627,083.41)	41,602,016.50	159,779,975.23
	10	LAU	115,232,210.26	(6,627,083.41)	42,132,226.73	150,737,353.58
	11	SARDAUNA	171,963,104.31	(6,627,083.41)	55,531,275.44	220,867,296.34
	12	TAKUM	136,114,356.59	(6,627,083.41)	46,194,377.03	175,681,650.21
	13	USSA	116,988,473.51	(6,627,083.41)	43,775,574.52	154,136,964.62
	14	WUKARI	167,569,373.29	(6,627,083.41)	57,324,390.06	218,266,679.94
	15	YORRO	111,083,965.35	(6,627,083.41)	41,379,724.37	145,836,606.32
	16	ZING	120,503,849.86	(6,627,083.41)	45,357,401.56	159,234,168.01
TARABA TOTAL			2,231,040,351.45	(106,033,334.56)	753,274,684.22	2,878,281,701.11
YOBE	1	BADE	124,533,562.95	(6,627,083.41)	48,420,113.13	166,326,592.67
	2	BURSARI	137,808,716.65	(6,627,083.41)	45,206,990.92	176,388,624.15
	3	DAMATURU	115,385,847.02	(6,627,083.41)	42,994,550.12	151,753,313.74
	4	FIKA	129,190,081.12	(6,627,083.41)	48,117,540.10	170,680,537.81
	5	FUNE	181,198,971.86	(6,627,083.41)	65,291,467.66	239,863,356.11
	6	GEIDAM	150,167,148.03	(6,627,083.41)	50,255,569.10	193,795,633.73
	7	GUJBA	138,254,414.81	(6,627,083.41)	47,404,130.13	179,031,461.53
	8	GULAMI	120,114,728.64	(6,627,083.41)	44,618,613.72	158,106,258.95
	9	JAKUSKO	158,412,107.67	(6,627,083.41)	57,779,335.08	209,564,359.34
	10	KARASUWA	111,720,866.26	(6,627,083.41)	44,983,545.93	150,077,328.77
	11	MACHINA	107,010,827.02	(6,627,083.41)	40,226,850.62	140,610,594.23
	12	NANGERE	114,731,971.37	(6,627,083.41)	42,974,532.30	151,079,420.27
	13	NGURU	124,784,588.58	(6,627,083.41)	49,557,251.10	167,714,756.27
	14	POTISKUM	137,311,244.41	(6,627,083.41)	55,347,117.48	186,031,278.47
	15	TARMUA	127,354,805.86	(6,627,083.41)	41,861,604.36	162,589,326.81
	16	YUNUSARI	132,725,535.45	(6,627,083.41)	46,956,925.73	173,055,377.77
	17	YUSUFARI	132,410,133.14	(6,627,083.41)	45,412,619.00	171,195,668.73
YOBE TOTAL			2,243,115,550.85	(112,660,417.97)	817,408,756.48	2,947,863,889.35

ZAMFARA	1	ANKA	124,633,741.92	(6,627,083.41)	47,203,508.38	165,210,166.88
	2	BAKURA	120,676,612.33	(6,627,083.41)	51,880,446.81	165,929,975.73
	3	BUKKUYUM	142,418,169.07	(6,627,083.41)	54,472,073.34	190,263,159.00
	4	BUNGUDU	157,188,110.29	(6,627,083.41)	59,322,883.84	209,883,910.72
	5	GUMMI	136,815,498.20	(6,627,083.41)	53,728,584.24	183,916,999.02
	6	GUSAU	189,976,202.18	(6,627,083.41)	72,449,229.05	255,798,347.81
	7	KAURA NAMODA	144,278,683.60	(6,627,083.41)	61,780,569.14	199,432,169.33
	8	KIYAWA	130,900,050.25	(6,627,083.41)	51,012,029.74	175,284,996.58
	9	MARADUN	141,506,656.04	(6,627,083.41)	54,390,220.37	189,269,792.99
	10	MARU	186,777,245.64	(6,627,083.41)	62,884,483.82	243,034,646.05
	11	SHINKAFI	116,619,970.51	(6,627,083.41)	46,508,544.15	156,501,431.24
	12	TALATA MAFARA	134,697,993.50	(6,627,083.41)	54,843,608.28	182,914,518.37
	13	TSAFE	142,708,096.04	(6,627,083.41)	60,170,863.87	196,251,876.51
	14	ZURMI	157,607,818.72	(6,627,083.41)	63,087,491.77	214,068,227.08
ZAMFARA TOTAL			2,026,804,848.28	(92,779,167.74)	793,734,536.79	2,727,760,217.33
FCT-ABUJA	1	ABAJI	104,111,116.87	(6,627,083.41)	386,136,577.74	483,620,611.20
	2	ABUJA MUNICIPAL	265,771,039.14	(6,627,083.41)	461,609,315.87	720,753,271.60
	3	BWARI	149,701,558.45	(6,627,083.41)	403,824,785.12	546,899,260.16
	4	GWAGWALADA	128,296,220.27	(6,627,083.41)	396,546,473.26	518,215,610.12
	5	KUJE	121,903,224.43	(6,627,083.41)	390,215,916.12	505,492,057.13
	6	KWALI	125,394,283.04	(6,627,083.41)	389,007,510.51	507,774,710.14
FCT-ABUJA			895,177,442.20	(39,762,500.46)	2,427,340,578.61	3,282,755,520.35
TOTAL			98,521,615,106.39	(5,145,948,586.63)	48,899,917,004.41	142,275,583,524.17

Office of the Accountant-General of the Federation
Federal Ministry of Finance, Budget & National Planning, Abuja.

Summary of Distribution of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the month of August, 2020 Shared in September, 2020

	1	2	3	4	5	6(3+4+5)	
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	Deduction	Value Added Tax	Total Net Amount	S/n
			₦	₦	₦	₦	
1	ABIA	17	2,044,931,305.26	(112,660,417.97)	841,625,017.64	2,773,895,904.92	1
2	ADAMAWA	21	2,579,387,346.12	(139,168,751.61)	1,028,838,150.27	3,469,056,744.78	2
3	AKWA IBOM	31	3,435,592,373.13	(205,439,585.71)	1,412,069,017.80	4,642,221,805.22	3
4	ANAMBRA	21	2,593,326,628.81	(139,168,751.61)	1,164,864,452.77	3,619,022,329.96	4
5	BAUCHI	20	2,943,938,910.70	(132,541,668.20)	1,131,758,423.41	3,943,155,665.91	5
6	BAYELSA	8	1,198,290,894.63	(53,016,667.28)	456,360,958.36	1,601,635,185.71	6
7	BENUE	23	3,203,461,164.54	(152,422,918.43)	1,199,501,224.12	4,250,539,470.23	7
8	BORNO	27	3,477,998,823.94	(178,931,252.07)	1,305,626,518.57	4,604,694,090.45	8
9	CROSS RIVER	18	2,242,156,299.07	(119,287,501.38)	879,632,153.64	3,002,500,951.33	9
10	DELTA	25	2,873,001,722.80	(165,677,085.25)	1,274,025,760.16	3,981,350,397.71	10
11	EBONYI	13	1,658,602,728.99	(102,738,111.62)	694,936,784.33	2,250,801,401.70	11
12	EDO	18	2,198,235,181.02	(119,287,501.38)	921,354,776.37	3,000,302,456.01	12
13	EKITI	16	1,745,478,451.30	(106,033,334.56)	787,431,391.53	2,426,876,508.27	13
14	ENUGU	17	2,233,439,625.09	(112,660,417.97)	904,495,528.95	3,025,274,736.06	14
15	GOMBE	11	1,530,354,391.00	(72,897,917.51)	612,094,893.52	2,069,551,367.01	15
16	IMO	27	2,993,305,922.11	(178,931,252.07)	1,269,392,832.91	4,083,767,502.95	16
17	JIGAWA	27	3,144,749,700.46	(178,931,252.07)	1,329,112,516.17	4,294,930,964.56	17
18	KADUNA	23	3,536,568,814.63	(152,422,918.43)	1,460,867,122.27	4,845,013,018.48	18
19	KANO	44	5,630,520,657.11	(291,591,670.04)	2,540,322,066.42	7,879,251,053.49	19
20	KATSINA	34	4,286,611,215.78	(225,320,835.94)	1,743,169,379.07	5,804,459,758.91	20
21	KEBBI	21	2,705,311,798.30	(139,168,751.61)	1,026,481,876.53	3,592,624,923.22	21
22	KOGI	21	2,796,137,903.61	(139,168,751.61)	1,047,062,588.33	3,704,031,740.34	22
23	KWARA	16	1,978,560,448.05	(106,033,334.56)	768,425,675.89	2,640,952,789.38	23
24	LAGOS	20	3,370,470,181.21	(132,541,668.20)	7,649,321,433.15	10,887,249,946.16	24
25	NASSARAWA	13	1,765,216,933.21	(86,152,084.33)	622,737,882.78	2,301,802,731.66	25
26	NIGER	25	3,267,280,379.59	(165,677,085.25)	1,240,372,444.63	4,341,975,738.97	26
27	OGUN	20	2,330,866,009.50	(132,541,668.20)	1,057,503,421.68	3,255,827,762.98	27
28	ONDO	18	2,226,124,476.69	(119,287,501.38)	937,819,370.29	3,044,656,345.61	28
29	OSUN	30	3,015,341,887.27	(198,812,502.30)	1,310,634,614.84	4,127,163,999.81	29
30	OYO	33	3,803,618,520.75	(218,693,752.53)	1,879,751,081.97	5,464,675,850.19	30
31	PLATEAU	17	2,384,359,181.08	(112,660,417.97)	893,467,023.14	3,165,165,786.25	31
32	RIVERS	23	2,955,545,386.43	(152,422,918.43)	1,586,656,431.76	4,389,778,899.76	32
33	SOKOTO	23	2,976,691,651.43	(152,422,918.43)	1,130,445,635.04	3,954,714,368.04	33
34	TARABA	16	2,231,040,351.45	(106,033,334.56)	753,274,684.22	2,878,281,701.11	34
35	YOBE	17	2,243,115,550.85	(112,660,417.97)	817,408,756.48	2,947,863,889.35	35
36	ZAMFARA	14	2,026,804,848.28	(92,779,167.74)	793,734,536.79	2,727,760,217.33	36
37	FCT, ABUJA	6	895,177,442.20	(39,762,500.46)	2,427,340,578.61	3,282,755,520.35	37
	Total LGCs		98,521,615,106.39	(5,145,948,586.63)	48,899,917,004.41	142,275,583,524.16	

METHODOLOGY

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

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

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

These are

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

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

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

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

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

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

State Government – 26.72%

Local Government – 20.60%

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

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

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

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

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

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

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

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

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

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

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

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

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

METHODOLOGY

APPROVED STATES REVENUE SHARING TEMPLATE

STATE	EQUALITY 40%	POPULATION 30%	INDICES POPULATION	LANDMASS (50% OF 10%)	INDICES LANDMASS	TERRAIN (50% OF 10%)	REVENUE EFFORT (10%)	INDICES REVENUE	PRIMARY ENROLMENT (24% OF 10%)
ABIA	0.002969	2,833,999	0.001639	4,902.30	0.000070	0.000371	201.58	0.000875	697,051
ADAMAWA	0.002969	3,168,101	0.001833	38,823.29	0.000558	0.000371	137.22	0.000596	706,665
AKWA IBOM	0.002969	3,920,208	0.002268	6,772.13	0.000097	0.000371	143.50	0.000623	1,703,182
ANAMBRA	0.002969	4,182,032	0.002419	4,816.24	0.000069	0.000371	120.29	0.000522	872,088
BAUCHI	0.002969	4,646,465	0.002688	49,933.88	0.000717	0.000371	154.86	0.000673	1,521,363
BAYELSA	0.002969	1,703,358	0.000985	9,415.75	0.000135	0.000371	244.92	0.001064	750,852
BENUE	0.002969	4,219,244	0.002441	31,276.73	0.000449	0.000371	201.23	0.000874	1,352,752
BORNO	0.002969	4,151,193	0.002401	75,540.90	0.001085	0.000371	205.80	0.000894	1,158,720
CROSS RIVER	0.002969	2,888,966	0.001671	21,636.60	0.000311	0.000371	247.73	0.001076	832,139
DELTA	0.002969	4,098,391	0.002371	17,239.27	0.000248	0.000371	116.37	0.000505	664,186
EBONYI	0.002969	2,173,501	0.001257	6,421.26	0.000092	0.000371	215.78	0.000937	920,015
EDO	0.002969	3,218,332	0.001862	19,819.27	0.000285	0.000371	102.17	0.000444	557,264
EKITI	0.002969	2,384,212	0.001379	5,887.91	0.000085	0.000371	221.93	0.000964	526,884
ENUGU	0.002969	3,257,298	0.001884	7,660.19	0.000110	0.000371	247.76	0.001076	976,004
GOMBE	0.002969	2,353,879	0.001362	17,982.06	0.000258	0.000371	236.22	0.001026	604,276
IMO	0.002969	3,934,899	0.002276	5,182.84	0.000074	0.000371	199.58	0.000867	1,109,835
JIGAWA	0.002969	4,348,649	0.002516	24,515.62	0.000352	0.000371	219.71	0.000954	922,798
KADUNA	0.002969	6,066,562	0.003509	45,711.19	0.000656	0.000371	170.42	0.000740	1,552,931
KANO	0.002969	9,383,682	0.005428	21,276.89	0.000306	0.000371	208.81	0.000907	1,806,269
KATSINA	0.002969	5,792,578	0.003351	24,971.24	0.000359	0.000371	156.20	0.000678	1,804,579
KEBBI	0.002969	3,238,628	0.001874	37,727.96	0.000542	0.000371	202.51	0.000879	891,583
KOGI	0.002969	3,278,487	0.001897	29,581.90	0.000425	0.000371	309.70	0.001345	1,331,025
KWARA	0.002969	2,371,089	0.001372	34,467.57	0.000495	0.000371	106.85	0.000464	457,566
LAGOS	0.002969	9,013,534	0.005214	3,496.48	0.000050	0.000371	13.64	0.000059	573,255
NASSARAWA	0.002969	1,863,275	0.001078	27,271.49	0.000392	0.000371	247.99	0.001077	941,695
NIGER	0.002969	3,950,249	0.002285	74,108.59	0.001064	0.000371	201.82	0.000876	774,627
OGUN	0.002969	3,728,098	0.002157	16,980.54	0.000244	0.000371	50.73	0.000220	439,332
ONDO	0.002969	3,441,024	0.001991	15,820	0.000227	0.000371	109.49	0.000476	733,930
OSUN	0.002969	3,423,535	0.001980	9,026	0.000130	0.000371	67.13	0.000292	898,878
OYO	0.002969	5,591,589	0.003235	28,245.29	0.000406	0.000371	48.54	0.000211	1,113,306
PLATEAU	0.002969	3,178,712	0.001839	27,216.97	0.000391	0.000371	228.25	0.000991	1,055,255
RIVERS	0.002969	5,185,400	0.003000	10,432.31	0.000150	0.000371	108.24	0.000470	500,299
SOKOTO	0.002969	3,696,999	0.002139	33,776.9	0.000485	0.000371	225.89	0.000981	938,710
TARABA	0.002969	2,300,736	0.001331	60,291.82	0.000866	0.000371	117.78	0.000512	1,049,741
YOBE	0.002969	2,321,591	0.001343	46,909.76	0.000674	0.000371	194.69	0.000846	813,283
ZAMFARA	0.002969	3,259,846	0.001886	35,170.61	0.000505	0.000371	167.13	0.000726	412,017
GRAND TOTAL		138,568,341		930,309.75			6,152.46		33,964,355
INDICES TOTAL	0.10688		0.08016		0.013360	0.013360		0.02672	

METHODOLOGY

STATE	INDICES PRIMARY ENROLMENT	DIRECT SEC (8% OF 10%)	INDICES ENR	INVERSE SE (8% OF 10%)	HOSPITAL B (30% OF 10%)	INDICES HOS	WATER SUPPLY SPREAD	INDICES WAT (8% OF 10%)	RAINFALL P (15% OF 10%)	TOTAL INDICES
ABIA	0.000132	823,412	0.000066	0.000066	14,521	0.000277	0.02112	0.000021	0.0001	0.006598
ADAMAWA	0.000133	708,162	0.000057	0.000057	8,792	0.000168	0.16726	0.000167	0.0001	0.007019
AKWA IBOM	0.000322	645,705	0.000052	0.000052	10,002	0.000191	0.02918	0.000029	0.0001	0.007084
ANAMBRA	0.000165	789,246	0.000063	0.000063	12,174	0.000232	0.02075	0.000021	0.0001	0.007006
BAUCHI	0.000287	1,063,806	0.000085	0.000085	11,903	0.000227	0.21513	0.000215	0.0001	0.008429
BAYELSA	0.000142	546,734	0.000044	0.000044	17,265	0.000329	0.04057	0.000041	0.0001	0.006235
BENUE	0.000255	809,611	0.000065	0.000065	8,775	0.000167	0.13475	0.000135	0.0001	0.007902
BORNO	0.000219	858,070	0.000069	0.000069	12,673	0.000242	0.32545	0.000325	0.0001	0.008755
CROSS RIVER	0.000157	663,792	0.000053	0.000053	11,531	0.000220	0.09322	0.000093	0.0001	0.007086
DELTA	0.000125	768,357	0.000061	0.000061	13,461	0.000257	0.07427	0.000074	0.0001	0.007155
EBONYI	0.000174	534,643	0.000043	0.000043	14,628	0.000279	0.02766	0.000028	0.0001	0.006304
EDO	0.000105	768,418	0.000061	0.000061	12,249	0.000234	0.08539	0.000085	0.0001	0.006589
EKITI	0.000099	521,992	0.000042	0.000042	11,170	0.000213	0.02537	0.000025	0.0001	0.006300
ENUGU	0.000184	710,866	0.000057	0.000057	12,246	0.000234	0.03300	0.000033	0.0001	0.007086
GOMBE	0.000114	819,519	0.000066	0.000066	11,388	0.000217	0.07747	0.000077	0.0001	0.006637
IMO	0.000210	939,548	0.000075	0.000075	14,424	0.000275	0.02233	0.000022	0.0001	0.007326
JIGAWA	0.000174	478,422	0.000038	0.000038	13,124	0.000250	0.10562	0.000106	0.0001	0.007880
KADUNA	0.000293	1,274,873	0.000102	0.000102	9,479	0.000181	0.19693	0.000197	0.0001	0.009232
KANO	0.000341	1,758,839	0.000141	0.000141	19,424	0.000370	0.09167	0.000092	0.0001	0.011177
KATSINA	0.000341	1,195,378	0.000096	0.000096	9,584	0.000183	0.10758	0.000108	0.0001	0.008662
KEBBI	0.000168	716,616	0.000057	0.000057	13,039	0.000249	0.16254	0.000163	0.0001	0.007440
KOGI	0.000251	743,638	0.000059	0.000059	9,036	0.000172	0.12745	0.000127	0.0001	0.007788
KWARA	0.000086	397,686	0.000032	0.000032	10,054	0.000192	0.14849	0.000148	0.0001	0.006272
LAGOS	0.000108	1,009,816	0.000081	0.000081	19,901	0.000380	0.01506	0.000015	0.0001	0.009439
NASSARAWA	0.000178	432,448	0.000035	0.000035	7,117	0.000136	0.11749	0.000117	0.0001	0.006498
NIGER	0.000146	481,007	0.000038	0.000038	6,646	0.000127	0.31928	0.000319	0.0001	0.008347
OGUN	0.000083	516,352	0.000041	0.000041	12,346	0.000235	0.07316	0.000073	0.0001	0.006546
ONDO	0.000139	525,238	0.000042	0.000042	6,498	0.000124	0.06816	0.000068	0.0001	0.006559
OSUN	0.000170	591,093	0.000047	0.000047	14,167	0.000270	0.03889	0.000039	0.0001	0.006426
OYO	0.000210	839,865	0.000067	0.000067	7,049	0.000134	0.12169	0.000122	0.0001	0.007903
PLATEAU	0.000199	855,057	0.000068	0.000068	12,188	0.000232	0.11726	0.000117	0.0001	0.007358
RIVERS	0.000094	923,832	0.000074	0.000074	12,637	0.000241	0.04494	0.000045	0.0001	0.007599
SOKOTO	0.000177	792,034	0.000063	0.000063	13,636	0.000260	0.14552	0.000146	0.0001	0.007766
TARABA	0.000198	263,829	0.000021	0.000021	6,696	0.000128	0.25975	0.000260	0.0001	0.006788
YOBE	0.000154	593,854	0.000048	0.000048	12,208	0.000233	0.20210	0.000202	0.0001	0.006997
ZAMFARA	0.000078	355,938	0.000028	0.000028	8,266	0.000158	0.15152	0.000152	0.0001	0.007012
GRAND TOTAL		26,717,696			420,297		4.00800			
INDICES TOTAL	0.006413		0.002138	0.002138		0.008016		0.004008	0.004008	0.2672

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**OFFICE OF THE ACCOUNTANT
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