

Federal Ministry of Finance, Abuja

Table I

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of November, 2010 Shared in December, 2010

S/n	Beneficiaries	Statutory	Distribution from Foreign Excess Crude Savings Account - Augmentation	Distribution of \$1 Billion from Foreign Excess Crude Savings Account	Exchange Gain Difference	VAT	Total
		=N=	=N=	=N=	=N=	=N=	=N=
1	FGN (see Table II)	172,872,870,227.34	-	67,908,681,720.00	-	6,437,250,440.11	247,218,802,387.44
2	State (see Table III)	87,683,430,001.41	-	52,641,555,281.33	-	21,457,501,467.02	161,782,486,749.76
3	LGCs (see Table IV)	67,600,249,177.74	-	27,619,762,998.67	-	15,020,251,026.92	110,240,263,203.33
4	13% Derivation Fund	36,482,844,437.85	-	-	-	-	36,482,844,437.85
5	Cost of Collection - NCS	2,001,971,877.26	-	-	-	-	2,001,971,877.26
6	Transfer to Excess Crude	143,042,750,085.59	-	-	-	-	143,042,750,085.59
7	Deductions: Cost of Collections - FIRS	2,780,634,278.40	-	-	-	1,788,125,122.25	4,568,759,400.66
8	ADD TRANSFER TO SUBSIDY ACCTS	27,623,285,191.34	-	-	-	-	27,623,285,191.34
9	ADD TRANSFER TO EXCESS REVENUE (Oil & Non-Oil)	17,751,850,193.15	-	-	-	-	17,751,850,193.15
	Total	557,839,885,470.08	-	148,170,000,000.00	-	44,703,128,056.30	750,713,013,526.38
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Table II

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of November, 2010 Shared in December, 2010

1	2	3	4	5=3-4	6	7	8	9	10=5+6+7+8+9	
S/n	Beneficiaries	Gross Statutory Allocation	Less External Debt Deduction	Less Deductions(Fertilizer)	Net Statutory Allocation	Distribution from Foreign Excess Crude Savings Account for August, 2009 Augmentation	Distribution of \$1 Billion from Foreign Excess Crude Savings Account	Exchange Gain Difference	VAT	Total Net Amount
		=N=	=N=				=N=	=N=	=N=	=N=
1	FGN (CRF Account)	159,155,926,462.15	3,109,017,752.74	-	156,046,908,709.41	-	62,520,331,500.00	-	6,008,100,410.77	224,575,340,620.18
2	Share of Derivation & Ecology	3,281,565,494.06	64,103,458.82	-	3,217,462,035.25	-	1,289,079,000.00	-	-	4,506,541,035.25
3	Stabilization	1,640,782,747.03	32,051,729.41	-	1,608,731,017.62	-	644,539,500.00	-	-	2,253,270,517.62
4	Development of Natural Resources	5,513,030,030.03	107,693,810.82	-	5,405,336,219.21	-	2,165,652,720.00	-	-	7,570,988,939.21
5	FCT-Abuja	3,281,565,494.06	64,103,458.82	344,756,250.00	2,872,705,785.25	-	1,289,079,000.00	-	429,150,029.34	4,590,934,814.59
	Sub-total	172,872,870,227.34	3,376,970,210.60	344,756,250.00	169,151,143,766.74	-	67,908,681,720.00	-	6,437,250,440.11	243,497,075,926.85

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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Hajia Yabawa Wabi
 Hon. Minister of State for Finance
 Abuja, Nigeria.

Federal Ministry of Finance, Abuja

Table III

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the month of November, 2010 Shared in December, 2010

1	2	3	4	5	6=4+5	7			8	9	10=6-(7+8+9)	11	12	13	14	15=6+11+12+13+14	16=10+11+12+13+14	S/n
						Deductions												
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total	External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)	Net Statutory Allocation	Distribution from Foreign Excess Crude Savings Account, Augmentation	Distribution of \$1 Billion from Foreign Excess Crude Savings Account	Exchange Gain Allocation	Net VAT Allocation	Total Gross Amount	Total Net Amount			
			=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	
1	ABIA	17	2,113,410,455.99	351,369,882.80	2,464,780,338.78	17,066,645.80	-	30,968,184.66	2,416,745,508.32	-	511,606,591.05	-	437,448,747.76	3,413,835,677.60	3,365,800,847.13	1		
2	ADAMAWA	21	2,359,348,146.40	-	2,359,348,146.40	9,611,794.23	-	-	2,349,736,352.17	-	926,809,522.68	-	462,358,872.45	3,748,516,541.53	3,738,904,747.30	2		
3	AKWA IBOM	31	2,386,852,822.63	8,521,674,571.99	10,908,527,394.62	139,993,669.02	-	(322,022,574.79)	11,090,556,300.39	-	5,521,599,728.09	-	749,521,156.85	17,179,648,279.56	17,361,677,185.32	3		
4	ANAMBRA	24	2,383,123,812.86	-	2,383,123,812.86	9,611,630.08	10,000,000.00	-	2,363,512,182.78	-	936,149,184.62	-	519,796,245.53	3,839,069,243.01	3,819,457,612.93	4		
5	BAUCHI	20	2,763,999,406.76	-	2,763,999,406.76	91,173,098.63	56,879,023.19	25,319,100.07	2,590,628,184.87	-	1,085,766,411.71	-	520,918,993.17	4,370,684,811.65	4,197,313,589.76	5		
6	BAYELSA	8	1,892,789,266.49	11,095,789,485.34	12,988,578,751.83	16,171,449.61	1,241,107,428.57	696,441,303.16	11,034,858,570.49	-	6,685,530,245.31	-	398,782,205.02	20,072,891,202.15	18,119,171,020.81	6		
7	BENUE	23	2,547,748,995.84	-	2,547,748,995.84	17,998,644.01	368,391,464.15	-	2,161,358,887.68	-	1,000,817,973.54	-	511,836,068.66	4,060,403,038.04	3,674,012,929.88	7		
8	BORNO	27	2,811,090,779.82	-	2,811,090,779.82	19,878,154.78	-	-	2,791,212,625.04	-	1,104,265,052.13	-	499,621,198.85	4,414,977,030.80	4,395,098,876.02	8		
9	CROSS RIVER	18	2,214,831,011.13	309,948,538.62	2,524,779,549.74	100,000,000.00	-	-	2,424,779,549.74	-	1,032,404,914.61	-	440,979,088.98	3,998,163,553.33	3,898,163,553.33	9		
10	DELTA	25	2,385,437,546.09	6,030,219,720.62	8,415,657,266.71	77,456,885.33	-	647,336,078.54	7,690,864,302.84	-	4,113,580,020.42	-	579,820,616.47	13,109,057,903.60	12,384,264,939.73	10		
11	EBONYI	13	1,955,991,108.75	-	1,955,991,108.75	11,222,717.77	566,756,099.00	(0.00)	1,378,012,291.98	-	768,361,035.93	-	423,133,522.22	3,147,485,666.89	2,569,506,850.12	11		
12	EDO	18	2,226,393,500.56	369,985,343.00	2,596,378,843.57	89,334,205.33	-	182,627,881.65	2,324,416,756.59	-	1,063,833,347.76	-	496,505,165.17	4,156,717,356.50	3,884,755,269.52	12		
13	EKITI	16	1,973,024,040.88	-	1,973,024,040.88	26,407,279.26	-	7,713,937.50	1,938,902,824.12	-	775,051,987.29	-	430,563,770.75	3,178,639,798.91	3,144,518,582.15	13		
14	ENUGU	17	2,226,044,817.81	-	2,226,044,817.81	19,417,200.49	-	-	2,206,627,617.32	-	437,222,361.23	-	463,400,463.46	3,126,667,642.50	3,107,250,442.01	14		
15	GOMBE	11	2,092,569,637.14	-	2,092,569,637.14	19,163,105.63	-	82,078,125.00	1,991,328,406.51	-	822,012,414.55	-	426,915,109.24	3,341,497,160.92	3,240,255,930.29	15		
16	IMO	27	2,376,555,926.74	412,278,544.28	2,788,834,471.02	28,768,379.29	358,424,768.53	21,105,907.19	2,380,535,416.01	-	1,120,459,992.13	-	497,978,297.71	4,407,272,760.87	3,998,973,705.86	16		
17	JIGAWA	27	2,610,433,031.17	-	2,610,433,031.17	40,386,881.25	-	-	2,570,046,149.92	-	1,025,441,792.18	-	523,767,814.66	4,159,842,638.00	4,119,255,756.75	17		
18	KADUNA	23	2,975,140,071.68	-	2,975,140,071.68	69,470,137.44	248,394,513.80	-	2,657,275,420.44	-	1,168,707,616.96	-	610,776,100.71	4,754,623,789.35	4,436,759,138.11	18		
19	KANO	44	3,728,774,849.44	-	3,728,774,849.44	88,694,860.74	-	-	3,640,079,988.70	-	1,464,753,747.21	-	810,378,676.52	6,003,907,273.16	5,915,212,412.42	19		
20	KATSINA	34	2,835,722,120.01	-	2,835,722,120.01	59,715,413.02	-	-	2,776,006,706.99	-	1,113,940,843.59	-	569,997,926.85	4,519,660,890.44	4,459,945,477.42	20		
21	KEBBI	21	2,371,915,680.74	-	2,371,915,680.74	42,246,825.11	-	15,159,375.00	2,314,509,480.63	-	931,746,356.84	-	476,295,380.91	3,779,957,418.48	3,722,551,218.37	21		
22	KOGI	21	2,365,995,582.47	-	2,365,995,582.47	30,866,478.87	-	56,531,250.00	2,278,597,853.60	-	929,420,797.78	-	484,490,430.72	3,779,906,810.96	3,692,509,082.09	22		
23	KWARA	16	2,156,057,391.42	-	2,156,057,391.42	25,213,274.13	-	-	2,130,844,117.29	-	846,951,953.60	-	229,029,308.65	3,232,038,653.67	3,206,825,379.54	23		
24	LAGOS	20	3,368,284,270.41	-	3,368,284,270.41	142,064,730.13	500,000,000.00	-	2,726,219,540.28	-	1,323,144,251.39	-	3,669,885,845.72	8,361,314,367.51	7,719,249,637.38	24		
25	NASSARAWA	13	2,020,117,338.12	-	2,020,117,338.12	61,205,413.71	-	-	1,958,911,924.41	-	793,551,383.58	-	389,358,365.37	3,203,027,087.07	3,141,821,673.36	25		
26	NIGER	25	2,759,050,591.78	-	2,759,050,591.78	15,694,518.66	142,377,502.73	463,491,023.57	2,137,487,546.82	-	1,083,822,396.43	-	493,198,088.55	4,336,071,076.75	3,714,508,031.79	26		
27	OGUN	20	2,305,908,322.65	-	2,305,908,322.65	21,495,311.49	-	-	2,284,413,011.16	-	905,817,055.92	-	496,524,801.21	3,708,250,179.78	3,686,754,868.29	27		
28	ONDO	18	2,211,394,640.16	1,128,479,908.72	3,339,874,548.88	40,240,513.82	-	55,069,731.36	3,244,564,303.70	-	1,487,767,447.54	-	479,865,879.43	5,307,507,875.86	5,212,197,630.67	28		
29	OSUN	30	2,187,032,706.29	-	2,187,032,706.29	55,145,388.42	-	4,400,000.00	2,127,487,317.87	-	743,213,166.81	-	488,874,514.63	3,419,120,387.73	3,359,574,999.31	29		
30	OYO	33	2,755,397,094.00	-	2,755,397,094.00	223,507,660.22	-	9,187,500.00	2,522,701,933.78	-	1,082,387,213.35	-	610,127,918.78	4,447,912,226.13	4,215,217,065.91	30		
31	PLATEAU	17	2,313,982,228.61	-	2,313,982,228.61	116,502,759.79	-	-	2,197,479,468.82	-	908,988,683.20	-	468,305,476.27	3,691,276,388.08	3,574,773,628.29	31		
32	RIVERS	23	2,586,970,390.78	8,263,098,442.46	10,850,068,833.24	41,572,035.95	-	95,266,017.46	10,713,230,779.83	-	5,225,221,622.54	-	787,853,513.84	16,863,143,969.62	16,726,305,916.21	32		
33	SOKOTO	23	2,459,950,339.76	-	2,459,950,339.76	27,444,699.28	-	-	2,432,505,640.48	-	966,328,519.04	-	510,796,567.67	3,937,075,426.47	3,909,630,727.19	33		
34	TARABA	16	2,330,053,819.13	-	2,330,053,819.13	11,398,757.98	-	-	2,318,655,061.15	-	915,301,996.12	-	420,536,248.84	3,665,892,064.09	3,654,493,306.11	34		
35	YOBE	17	2,312,503,742.62	-	2,312,503,742.62	16,765,104.72	-	130,388,750.00	2,165,349,887.90	-	908,407,897.82	-	423,025,098.87	3,643,936,739.31	3,496,782,884.59	35		
36	ZAMFARA	14	2,319,534,514.30	-	2,319,534,514.30	16,047,251.44	-	10,687,500.00	2,292,799,762.86	-	911,169,756.50	-	454,833,986.57	3,685,538,257.37	3,658,803,505.93	36		
37	Soko Disputed Funds		-	-	-	-	-	-	-	-	-	-	-	-	-	-	37	
38	Ona/Asaboro Disputed Fund		-	-	-	-	-	-	-	-	-	-	-	-	-	-	38	
	Total (States/LGCs)		87,683,430,001.41	36,482,844,437.85	124,166,274,439.26	1,838,952,875.43	3,492,330,799.97	2,211,749,090.38	116,623,241,673.48		52,641,555,281.42		21,257,501,467.02	198,065,331,187.70	190,522,298,421.93			
			CHECK!!	-	-	-	-	-	-	-	200,000,000.00	-	-	-	-	-		

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

KWARA VAT DEDUCTION

Source: Office of the Accountant-General of the Federation

Federal Ministry of Finance, Abuja

Table IV

Distribution Details of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of November, 2010 Shared in December, 2010

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	REFUND FROM STATE ON PARIS CLUB DEBT =N=	Distribution of \$1 Billion from Foreign Excess Crude Savings Account =N=	Deduction of 3% legal fee from the refund =N=	Value Added Tax =N=	Total Allocation =N=	State =N=	S/n =N=	Local Government Councils =N=	Gross Statutory Allocation =N=	REFUND FROM STATE ON PARIS CLUB DEBT =N=	Distribution of \$1 Billion from Foreign Excess Crude Savings Account =N=	Deduction of 3% legal fee from the refund =N=	Value Added Tax =N=	Total Allocation =N=						
16	IMO	GOMBE Total			1,063,154,777.13	16,745,185.88	417,633,138.64	(502,355.58)	194,443,660.46	1,691,474,406.53	32	RIVERS	1	AHOADA EAST	75,938,735.83	1,196,070.67	29,830,588.42	(35,882.12)	21,680,029.37	128,609,542.17				
		2	AHOADA WEST	92,133,247.48	1,451,141.82	36,192,187.77	(43,534.25)	24,341,627.33	154,074,670.14															
		3	AKUKU-TORU	83,246,339.26	1,311,168.85	32,701,193.37	(39,335.07)	21,334,251.49	138,553,617.90															
		4	ANDONI	88,840,220.40	1,399,275.10	34,898,606.38	(41,978.25)	23,104,926.55	148,201,050.18															
		5	ASARI-TORU	83,472,232.28	1,314,726.77	32,789,929.66	(39,441.80)	23,397,587.08	140,935,033.99															
		6	BONNY	84,828,000.73	1,336,080.76	33,322,508.59	(40,082.42)	23,244,931.02	142,691,438.68															
		7	DEGEMA	93,024,601.31	1,465,181.06	36,542,333.30	(43,955.43)	24,352,830.27	155,340,990.51															
		8	ELEME	85,753,387.98	1,350,856.04	33,886,023.28	(40,519.68)	22,457,055.79	143,206,603.40															
		9	EMUOHA	83,568,230.64	1,316,238.79	32,827,640.16	(39,487.16)	22,811,718.75	140,484,341.17															
		10	ETCHE	95,371,830.77	1,502,151.02	37,464,382.31	(45,064.53)	24,342,560.91	158,635,860.48															
		11	GONAKA	88,935,513.69	1,400,776.01	34,936,039.90	(42,023.28)	23,678,563.79	148,908,868.11															
		12	IKWERRE	82,437,727.85	1,298,432.84	32,383,551.07	(38,952.99)	22,419,777.06	138,500,535.83															
		13	KHANA	101,968,038.91	1,606,044.39	40,055,533.82	(48,181.33)	25,783,586.45	169,365,022.24															
		14	OBIA/AKPOR	120,384,686.36	1,896,115.22	47,290,042.33	(56,883.46)	31,274,697.60	200,788,658.05															
		15	ABUA/ODUAL	98,302,498.21	1,548,310.41	38,615,619.99	(46,449.31)	25,422,098.71	163,842,078.01															
		16	OGBA/EGBEMANDOK	101,105,060.64	1,592,452.08	39,716,534.90	(47,773.56)	25,454,999.28	167,821,273.33															
		17	OGU/BOLO	64,675,778.15	1,018,673.81	25,406,223.82	(30,560.21)	18,716,274.14	109,786,389.71															
		18	OKRIKA	89,213,855.20	1,405,160.02	35,045,379.24	(42,154.80)	23,459,589.52	149,081,829.17															
		19	OMUMMA	69,237,559.82	1,090,524.01	27,198,202.97	(32,715.72)	19,543,069.91	117,036,640.99															
		20	OPOBONKORO	74,603,515.46	1,175,040.32	29,306,081.28	(35,251.21)	21,189,546.94	126,238,932.80															
		21	OYIGBO	69,876,714.45	1,100,590.99	27,449,278.51	(33,017.73)	20,261,635.04	118,655,201.26															
		22	PORIT HARCOURT	133,980,221.78	2,110,251.27	52,630,700.39	(63,307.54)	33,731,809.85	222,389,675.74															
		23	TAI	76,679,215.42	1,207,733.57	30,121,466.88	(36,233.01)	20,104,214.52	128,076,398.37															
		RIVERS Total													2,037,577,212.63	32,092,795.81	800,410,048.32	(962,783.87)	542,107,379.33	3,411,224,652.22				
		17	JIGAWA	IMO Total			2,109,595,306.12	33,227,114.52	828,700,512.77	(996,813.44)			399,132,901.44	3,369,659,021.41	33	SOKOTO	1	BINJI	73,114,512.31	1,151,587.83	28,721,164.51	(34,547.63)	14,173,354.84	117,126,071.85
				2	BODINGA	85,633,277.23	1,348,764.24	33,638,840.84	(40,462.93)	16,439,019.27			137,019,438.65											
				3	DANGE-SHUNI	86,708,362.48	1,365,697.34	34,061,160.56	(40,970.92)	17,055,180.58			139,149,430.04											
4	GADA			98,581,602.48	1,552,706.43	38,725,258.96	(48,581.19)	18,784,585.07	157,597,571.74															
5	GORONYO			90,661,003.35	1,427,953.28	35,613,854.35	(42,838.60)	16,660,824.46	144,320,796.85															
6	GUDU			82,409,133.38	1,297,982.46	32,372,318.47	(38,939.47)	13,868,074.92	129,908,569.76															
7	GWADABAWA			92,186,805.47	1,451,985.38	36,213,226.65	(43,559.56)	18,240,244.85	148,048,702.79															
8	ILLELA			82,962,009.12	1,306,690.52	32,589,501.55	(39,200.72)	15,636,882.83	132,455,883.30															
9	ISA			85,307,489.50	1,343,632.93	33,510,863.47	(40,308.99)	15,495,687.24	135,617,364.15															
10	KEBBE			84,616,851.20	1,332,755.05	33,239,563.90	(39,982.65)	14,805,322.59	133,954,510.09															
11	KWARE			75,047,164.96	1,182,028.01	29,480,357.63	(35,460.84)	15,102,811.97	120,776,901.73															
12	RABAH			87,548,910.48	1,378,936.36	34,391,348.33	(41,368.09)	15,594,260.17	138,872,087.26															
13	SABON BIRNI			98,459,074.66	1,550,776.56	38,677,127.04	(46,523.30)	17,475,387.14	156,115,842.10															
14	SHAGARI			80,978,124.37	1,275,443.40	31,810,183.21	(38,263.30)	15,827,590.23	129,853,077.91															
15	SILAME			75,641,031.55	1,191,381.69	29,713,642.92	(35,741.45)	14,152,462.02	120,662,776.72															
16	SOKOTO NORTH			90,048,594.55	1,418,307.56	35,373,285.23	(42,549.23)	18,288,147.05	145,085,785.16															
17	SOKOTO SOUTH			84,442,166.43	1,330,003.68	33,170,943.46	(39,900.11)	17,067,027.36	135,970,240.82															
18	TAMBUNWAL			96,798,447.29	1,524,620.90	38,024,792.09	(45,738.63)	18,033,344.71	154,335,466.36															
19	TANGAZA			81,725,426.65	1,287,213.76	32,103,741.78	(38,616.41)	14,457,484.40	129,535,250.19															
20	TURETA			74,044,652.35	1,166,237.97	29,086,546.22	(34,987.14)	12,993,280.38	117,255,729.78															
21	WAMAKKO			83,794,356.28	1,319,800.37	32,916,467.83	(39,594.01)	16,574,645.58	134,565,676.05															
22	WURNO	82,447,069.67	1,298,579.98	32,387,220.77	(38,957.40)	16,017,331.86	132,111,244.87																	
23	YABO	80,066,016.46	1,261,077.27	31,451,884.97	(37,832.32)	14,494,763.13	127,235,909.51																	
SOKOTO Total													1,953,222,082.21	30,764,162.98	767,273,294.73	(922,924.89)	367,237,712.65	3,117,574,327.68						
18	KADUNA	1	ARDO-KOLA	79,213,492.16	1,247,649.62	31,116,992.62	(37,429.49)	13,097,831.68	124,638,536.60															
		2	BALI	132,887,988.43	2,093,048.08	52,201,644.47	(62,791.44)	17,025,747.38	204,145,636.92															

Federal Ministry of Finance, Abuja

Table IV

Distribution Details of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of November, 2010 Shared in December, 2010

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	REFUND FROM STATE ON PARIS CLUB DEBT =N=	Distribution of \$1 Billion from Foreign Excess Crude Savings Account =N=	Deduction of 3% legal fee from the refund =N=	Value Added Tax =N=	Total Allocation =N=	State =N=	S/n =N=	Local Government Councils =N=	Gross Statutory Allocation =N=	REFUND FROM STATE ON PARIS CLUB DEBT =N=	Distribution of \$1 Billion from Foreign Excess Crude Savings Account =N=	Deduction of 3% legal fee from the refund =N=	Value Added Tax =N=	Total Allocation =N=		
		20	KABO	82,099,941.56	1,293,112.55	32,250,860.38	(38,793.38)	15,715,821.55	131,320,942.66	37	FCT, ABUJA	3	BWARI	98,558,624.44	1,552,344.51	38,716,232.62	(46,570.34)	80,950,323.70	219,730,954.94	
		21	KANO MUNICIPAL	107,467,177.07	1,692,658.39	42,215,729.47	(50,779.75)	22,530,842.52	173,855,627.71			4	GWAGWALADA	90,201,062.56	1,420,709.00	35,433,178.38	(42,621.27)	78,714,694.73	205,727,023.40	
		22	KARAYE	76,525,170.81	1,205,307.30	30,060,954.39	(36,159.22)	15,315,960.54	123,071,233.82			5	KUJE	79,049,900.14	1,245,072.97	31,052,729.68	(37,352.19)	76,770,181.05	188,080,531.66	
		23	KIBIYA	77,103,143.16	1,214,410.63	30,287,996.04	(36,432.32)	15,165,590.14	123,734,707.64			6	KWALI	82,721,084.55	1,302,895.84	32,494,860.50	(39,086.88)	76,399,003.42	192,878,757.43	
		24	KIRU	99,670,679.56	1,569,859.90	39,153,075.01	(47,095.80)	19,287,657.81	159,634,176.49			FCT, ABUJA Total			602,393,103.46	9,487,973.63	236,634,710.12	(284,639.21)	487,050,962.06	1,335,282,110.06
		25	KUMBOTSO	97,529,876.15	1,536,141.25	38,312,115.19	(46,084.24)	20,291,994.31	157,624,042.66			Grand Total			67,600,249,177.74	1,064,735,598.67	26,555,027,400.00	(31,942,067.96)	15,020,251,026.92	110,208,321,135.37
		KANO SUBTOTAL			2,229,903,907.49	-	-	-	445,875,753.87	2,675,779,661.36	CHECK!!			-	-	-	-	-	-	
		SUBTOTAL CF			33,575,842,790.41	-	-	-	6,427,581,981.19	40,003,424,771.60	CHECK!!			-	-	-	-	-	-	