

Federal Ministry of Finance, Abuja

Table I

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of May, 2011 Shared in June, 2011

S/n	Beneficiaries	Statutory	Distribution from Foreign Excess Crude Savings Account - Augmentation		Distribution of \$2 Billion from Foreign Excess Crude Savings Account	Exchange Gain Difference	VAT	Total
		=N=	=N=		=N=	=N=	=N=	=N=
1	FGN (see Table II)	184,583,044,564.54	74,660,335,635.19		-	-	7,739,943,132.23	266,983,323,331.95
2	State (see Table III)	93,622,986,916.56	37,868,719,972.90		-	-	25,799,810,440.75	157,291,517,330.21
3	LGCs (see Table IV)	72,179,398,595.85	29,195,195,787.49		-	-	18,059,867,308.53	119,434,461,691.87
4	13% Derivation Fund	41,654,556,445.82	21,177,186,990.14		-	-	-	62,831,743,435.97
5	Cost of Collection - NCS	2,632,884,859.85	-		-	-	-	2,632,884,859.85
6	Transfer to Excess Crude	194,369,327,093.52	-		-	-	-	194,369,327,093.52
7	Deductions: Cost of Collections - FIRS ADD TRANSFER TO EXCESS	1,526,690,231.66	-		-	-	2,149,984,203.40	3,676,674,435.05
8	REVENUE and SUBSIDY ACCTS	79,894,727,383.42	-		-	-	-	79,894,727,383.42
9	Total	670,463,616,091.23	162,901,438,385.71		-	-	53,749,605,084.90	887,114,659,561.84
	Check!!	-	-		-	-	-	-

Table II

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of May, 2011 Shared in June, 2011

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 June, 2011 Augmentation	Distribution of \$2 Billion from Foreign Excess Crude Savings Account	Exchange Gain Difference	VAT	Total Net Amount
		=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=
1	FGN (CRF Account)	169,936,933,587.32	3,268,699,492.33	-	166,668,234,095.00	68,736,261,926.85	-	-	7,223,946,923.41	242,628,442,945.26
2	Share of Derivation & Ecology	3,503,854,300.77	67,395,865.82	-	3,436,458,434.95	1,417,242,513.96	-	-	-	4,853,700,948.90
3	Stabilization	1,751,927,150.38	33,697,932.91	-	1,718,229,217.47	708,621,256.98	-	-	-	2,426,850,474.45
4	Development of Natural Resources	5,886,475,225.29	113,225,054.58	-	5,773,250,170.71	2,380,967,423.45	-	-	-	8,154,217,594.16
5	FCT-Abuja	3,503,854,300.77	67,395,865.82	222,187,500.00	3,214,270,934.95	1,417,242,513.96	-	-	515,996,208.82	5,147,509,657.72
	Sub-total	184,583,044,564.54	3,550,414,211.46	222,187,500.00	180,810,442,853.08	74,660,335,635.19	-	-	7,739,943,132.23	263,210,721,620.49

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 May, 2011 Shared in June, 2011

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
						External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)	Net Statutory Allocation	Distribution from Foreign Excess Crude Savings Account, Augmentation	Distribution of \$2 Billion from Foreign Excess Crude Savings Account									
=N=	=N=	=N=	=N=	=N=	=N=							=N=	=N=	=N=	=N=	=N=				
1	ABIA	17	2,256,570,020.89	348,670,106.10	2,605,240,127.00	25,906,909.03	-	(1,013,945.00)	2,580,347,162.97	1,096,536,519.02	-	-	527,809,125.90	4,229,585,771.91	4,204,692,807.88	1				
2	ADAMAWA	21	2,519,167,197.70	-	2,519,167,197.70	5,517,166.07	-	219,375,000.00	2,294,275,031.63	1,018,955,283.49	-	-	564,554,416.87	4,102,676,898.06	3,877,784,731.99	2				
3	AKWA IBOM	31	2,548,535,003.49	10,591,976,639.69	13,140,511,643.18	57,768,887.89	-	(357,442,497.04)	13,440,185,252.34	6,511,722,945.24	-	-	749,719,180.01	20,401,953,768.43	20,701,627,377.58	3				
4	ANAMBRA	21	2,544,553,395.65	-	2,544,553,395.65	11,203,094.07	10,000,000.00	-	2,467,100,301.58	1,029,223,518.38	-	-	631,291,783.76	4,205,068,697.79	4,127,615,603.72	4				
5	BAUCHI	20	2,951,228,986.97	-	2,951,228,986.97	45,396,691.00	56,879,023.19	148,484,731.74	2,700,468,541.04	1,193,716,070.85	-	-	642,453,551.42	4,787,398,609.24	4,536,638,163.31	5				
6	BAYELSA	8	2,021,004,250.51	7,733,449,524.56	9,754,453,775.07	9,245,283.51	1,241,107,428.57	1,090,534,815.08	7,413,566,247.91	4,655,208,836.78	-	-	483,151,622.46	14,892,814,234.32	12,551,926,707.16	6				
7	BENUE	23	2,720,330,065.79	-	2,720,330,065.79	9,983,535.48	-	165,624,026.94	2,544,722,503.37	1,100,321,842.83	-	-	609,289,009.81	4,429,940,918.43	4,254,333,356.01	7				
8	BORNO	27	3,001,510,265.92	-	3,001,510,265.92	8,784,575.23	-	-	2,992,725,690.69	1,214,053,893.17	-	-	665,690,714.63	4,881,254,873.72	4,872,470,298.49	8				
9	CROSS RIVER	18	2,364,860,667.22	390,092,120.21	2,754,952,787.43	100,000,000.00	-	(104,776,907.65)	2,759,729,695.08	1,154,992,642.03	-	-	535,599,908.40	4,445,545,337.85	4,450,322,245.50	9				
10	DELTA	25	2,547,023,858.03	9,402,557,606.33	11,949,581,464.36	12,582,430.45	-	-	11,927,340,240.81	5,852,607,086.14	-	-	659,009,430.31	18,461,197,980.81	18,438,956,757.26	10				
11	EBONYI	13	2,088,487,300.06	-	2,088,487,300.06	16,372,803.50	566,756,099.00	-	1,505,358,397.56	844,753,445.04	-	-	503,513,030.34	3,436,753,775.44	2,853,624,872.94	11				
12	EDO	18	2,377,206,384.05	901,505,252.34	3,278,711,636.39	10,433,196.86	-	81,423,663.67	3,186,854,775.86	1,419,660,916.87	-	-	609,071,306.71	5,307,443,859.97	5,215,586,999.44	12				
13	EKITI	16	2,106,674,019.96	-	2,106,674,019.96	21,056,869.81	-	-	2,085,617,150.15	852,109,627.81	-	-	506,473,687.12	3,465,257,334.90	3,444,200,465.09	13				
14	ENUGU	17	2,376,834,081.99	-	2,376,834,081.99	20,938,627.04	-	4,166,666.67	2,351,728,788.28	961,384,241.60	-	-	569,747,605.67	3,907,965,929.26	3,882,860,635.55	14				
15	GOMBE	11	2,234,317,473.17	-	2,234,317,473.17	17,802,738.44	-	60,562,500.00	2,155,952,234.73	903,738,980.23	-	-	509,741,920.40	3,647,798,373.80	3,569,433,135.36	15				
16	IMO	27	2,537,540,609.80	491,415,545.69	3,028,956,155.50	18,367,203.90	358,424,768.53	266,264,803.27	2,385,899,379.80	1,254,655,878.27	-	-	624,707,462.74	4,908,319,496.51	4,265,262,720.81	16				
17	JIGAWA	27	2,787,260,232.86	-	2,787,260,232.86	19,867,608.66	-	-	2,767,392,624.20	1,127,393,824.17	-	-	605,550,881.12	4,520,204,938.15	4,500,337,329.49	17				
18	KADUNA	23	3,176,672,034.86	-	3,176,672,034.86	49,313,677.62	248,394,513.80	-	2,878,963,843.44	1,284,903,501.76	-	-	757,352,410.51	5,218,927,947.12	4,921,219,755.70	18				
19	KANO	44	3,981,357,012.82	-	3,981,357,012.82	67,741,067.43	-	-	3,913,615,945.39	1,610,383,291.50	-	-	998,632,626.06	6,590,372,930.37	6,522,631,862.94	19				
20	KATSINA	34	3,027,810,099.77	-	3,027,810,099.77	40,968,327.99	-	130,218,750.00	2,856,623,021.78	1,224,691,676.43	-	-	726,280,162.54	4,978,781,938.74	4,807,594,860.75	20				
21	KEBBI	21	2,532,586,039.82	-	2,532,586,039.82	33,495,970.98	-	-	2,499,090,068.84	1,024,382,950.25	-	-	567,666,328.64	4,124,635,318.72	4,091,139,347.74	21				
22	KOGI	21	2,526,264,922.10	-	2,526,264,922.10	16,341,926.75	-	229,828,125.00	2,280,094,870.35	1,021,826,178.20	-	-	592,243,231.75	4,140,334,332.04	3,894,164,280.29	22				
23	KWARA	16	2,302,105,802.03	-	2,302,105,802.03	13,855,686.08	-	-	2,288,250,115.95	931,158,071.71	-	-	313,693,593.91	3,546,957,467.66	3,533,101,781.58	23				
24	LAGOS	20	3,596,447,289.70	-	3,596,447,289.70	96,742,227.06	500,000,000.00	-	2,999,705,062.64	1,454,694,619.30	-	-	4,502,435,595.71	9,553,577,504.71	8,956,835,277.65	24				
25	NASSARAWA	13	2,156,957,353.45	-	2,156,957,353.45	57,488,221.73	-	585,846,239.76	1,513,622,891.96	872,448,281.15	-	-	466,219,369.02	3,495,625,003.62	2,852,290,542.13	25				
26	NIGER	25	2,945,944,945.95	-	2,945,944,945.95	23,480,469.33	142,377,502.73	471,950,322.57	2,308,136,651.32	1,191,578,776.62	-	-	591,864,116.52	4,729,387,839.10	4,091,579,544.47	26				
27	OGUN	20	2,462,107,432.60	-	2,462,107,432.60	14,219,950.80	-	50,343,750.00	2,397,543,731.80	995,875,692.27	-	-	588,447,818.68	4,046,430,943.55	3,981,867,242.75	27				
28	ONDO	18	2,361,191,521.13	1,426,231,867.59	3,787,423,388.72	22,264,464.53	-	171,733,418.47	3,593,425,505.72	1,694,098,594.42	-	-	576,947,116.97	6,058,469,100.11	5,864,471,217.11	28				
29	OSUN	30	2,335,179,342.82	-	2,335,179,342.82	34,123,599.59	-	4,400,000.00	2,296,655,743.23	944,535,690.77	-	-	563,940,820.03	3,843,655,853.62	3,805,132,254.03	29				
30	OYO	33	2,942,043,965.18	-	2,942,043,965.18	135,874,837.67	-	53,437,500.00	2,752,731,627.51	1,190,000,903.99	-	-	721,269,120.16	4,853,313,989.34	4,664,001,651.67	30				
31	PLATEAU	17	2,470,728,254.03	-	2,470,728,254.03	94,290,903.97	-	-	2,376,437,350.06	999,362,650.80	-	-	560,471,353.22	4,030,562,258.06	3,936,271,354.09	31				
32	RIVERS	23	2,762,208,264.95	10,368,657,783.29	13,130,866,048.25	22,659,733.65	-	721,004,043.14	12,387,202,271.45	6,345,738,829.34	-	-	905,935,021.83	20,382,539,899.42	19,638,876,122.63	32				
33	SOKOTO	23	2,626,584,047.53	-	2,626,584,047.53	21,171,286.10	-	-	2,605,412,761.43	1,062,403,359.02	-	-	591,533,913.71	4,280,521,320.26	4,259,350,034.16	33				
34	TARABA	16	2,487,888,512.34	-	2,487,888,512.34	5,660,627.51	-	-	2,482,227,884.83	1,006,303,649.36	-	-	507,355,745.32	4,001,547,907.02	3,995,887,279.51	34				
35	YOBE	17	2,469,149,617.39	-	2,469,149,617.39	15,317,632.88	-	-	2,453,831,984.51	998,724,122.27	-	-	523,320,983.92	3,991,194,723.58	3,975,877,090.70	35				
36	ZAMFARA	14	2,476,656,644.04	-	2,476,656,644.04	12,641,890.43	-	278,765,625.00	2,185,249,128.61	1,001,760,571.96	-	-	546,826,474.58	4,025,243,690.58	3,733,836,175.15	36				
37	Soku Disputed Funds		-	-	-	-	-	-	-	-	-	-	-	-	-	-	37			
38	Ona/Asaboro Disputed Fund		-	-	-	-	-	-	-	-	-	-	-	-	-	-	38			
	Total (States/LGCs)		93,622,986,916.56	41,654,556,445.82	135,277,543,362.39	1,188,880,123.04	3,123,939,335.82	4,336,639,424.72	126,628,084,478.81	59,045,906,963.04	-	-	25,599,810,440.75	219,923,260,766.18	211,273,801,882.60					
	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 May, 2011 Shared in June, 2011

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Distribution from Foreign Excess Crude Savings Account - Augmentation =N=	Refund of Tax Liabilities FIRS (5th of 17 Installments)/Deduction to Build & Equip Health Centres in 774 LGCs (3rd of 5 Installments) =N=	Exchange Gain Allocation =N=	Value Added Tax =N=	Total Allocation =N=	State =N=	S/n	Local Government Councils	Gross Statutory Allocation =N=	Distribution from Foreign Excess Crude Savings Account for Augmentation =N=	Refund of Tax Liabilities FIRS (5th of 17 Installments)/Deduction to Build & Equip Health Centres in 774 LGCs (3rd of 5 Installments) =N=	Exchange Gain Allocation =N=	Value Added Tax =N=	Total Allocation =N=		
16	IMO	GOMBE Total			1,135,171,443.32	459,155,287.86	(80,833,618.39)	-	230,244,664.42	1,743,737,777.21	32	RIVERS	1	AHOADA EAST	81,082,723.05	32,796,421.42	(4,806,082.41)	-	24,198,530.60	133,271,592.66
		2	ABOH MBAISE	94,962,469.28	38,410,515.15	(4,806,082.41)	-	20,174,672.31	148,741,574.34											
		3	AHIAZU MBAISE	85,931,132.91	34,757,511.12	(14,040,954.34)	-	19,216,673.30	125,864,362.99											
		4	EHIME MBANO	79,966,624.20	32,344,980.64	(4,806,082.41)	-	17,669,514.58	125,175,037.01											
		5	EZINIHITTE	85,107,278.52	34,424,277.67	(14,058,210.13)	-	19,011,177.68	124,484,523.73											
		6	IDEATO NORTH	87,457,379.97	35,374,849.07	(14,522,706.36)	-	18,732,990.25	127,042,512.92											
		7	IDEATO SOUTH	84,902,908.84	34,341,614.02	(4,806,082.41)	-	18,790,005.70	133,228,446.15											
		8	IHITTE UBOMA	78,247,683.00	31,649,701.57	(4,806,082.41)	-	17,275,206.06	122,366,508.21											
		9	IKEDURU	84,565,520.30	34,205,146.76	(4,806,082.41)	-	18,381,143.34	132,345,727.99											
		10	ISIALA MBANO	94,617,461.21	38,270,965.94	(4,806,082.41)	-	20,294,044.80	148,376,389.53											
		11	ISU	84,680,672.77	34,251,723.75	(4,806,082.41)	-	18,967,832.27	133,093,946.37											
		12	IMBAYI	99,733,485.34	40,340,300.52	(4,806,082.41)	-	21,796,613.02	157,064,316.48											
		13	INGOR/OKPALA	87,738,990.00	35,488,754.98	(4,806,082.41)	-	18,792,057.18	137,213,719.74											
		14	IMBABA	81,699,264.88	33,045,800.88	(14,010,548.93)	-	18,218,341.57	118,952,858.40											
		15	NKWANGELE	78,690,670.54	31,628,881.62	(4,806,082.41)	-	17,574,333.99	123,287,803.74											
		16	NKWERRE	68,863,301.44	27,853,897.47	(4,806,082.41)	-	15,704,010.26	107,615,126.76											
		17	OBOWO	76,629,386.09	30,995,131.21	(14,459,437.23)	-	17,173,406.56	110,338,486.63											
		18	OGUTA	86,864,723.72	35,135,130.87	(14,449,894.49)	-	18,136,979.39	125,886,939.49											
		19	OHAIJ/EGBEMA	91,124,113.98	36,857,973.33	(4,806,082.41)	-	19,667,068.31	142,843,072.22											
		20	OKIGWE	82,308,665.99	33,292,292.06	(14,400,934.97)	-	17,720,065.96	118,920,089.04											
		21	UNUIMO	74,584,181.17	30,167,884.66	(13,556,440.92)	-	16,443,121.02	107,638,745.93											
		22	ORLU	80,076,318.69	32,389,349.97	(4,806,082.41)	-	18,125,715.64	125,785,301.89											
		23	ORSU	77,630,722.95	31,400,152.95	(14,760,909.29)	-	17,246,524.15	111,516,490.75											
		24	ORU EAST	79,996,172.91	32,356,932.53	(4,806,082.41)	-	16,929,861.93	124,476,884.95											
		25	ORU WEST	79,563,345.28	32,181,861.97	(13,811,773.48)	-	17,149,330.79	115,082,764.57											
		26	OWERRI MUNICIPAL	79,045,319.34	31,972,330.32	(14,460,731.20)	-	17,525,601.84	114,082,520.29											
		27	OWERRI NORTH	85,729,171.10	34,675,821.41	(4,806,082.41)	-	19,390,583.99	134,989,494.09											
28	OWERRI WEST	81,779,473.54	33,078,243.76	(4,806,082.41)	-	16,443,817.74	126,495,452.63													
IMO Total				2,252,496,437.93	911,092,026.19	(233,429,859.90)	-	492,550,493.61	3,422,709,097.84	RIVERS Total			2,175,599,366.23	879,988,851.80	(110,539,895.43)	-	608,829,172.17	3,553,878,064.77		
17	JIGAWA	1	AUYO	78,634,588.07	31,806,197.32	(4,806,082.41)	-	16,862,645.33	122,497,348.31	33	SOKOTO	1	BINJI	78,067,190.45	31,576,695.76	(4,806,082.41)	-	16,360,956.93	121,198,760.73	
		2	BABURA	96,397,525.41	38,990,968.10	(4,806,082.41)	-	19,808,250.37	150,390,661.47											
		3	BIRNIN KUDU	114,942,450.17	46,492,037.93	(4,806,082.41)	-	23,883,016.91	180,511,422.60											
		4	BIRINIWA	84,994,265.84	34,378,566.19	(4,806,082.41)	-	17,262,411.55	131,829,161.16											
		5	GAGARAWA	71,471,868.89	28,909,013.46	(4,806,082.41)	-	14,865,091.60	110,439,891.54											
		6	BUJI	75,928,796.49	30,711,756.02	(4,806,082.41)	-	15,522,220.86	117,356,690.97											
		7	DUTSE	102,006,616.26	41,259,738.81	(4,806,082.41)	-	21,280,743.23	159,741,015.89											
		8	GARKI	88,127,064.66	35,645,723.81	(4,806,082.41)	-	17,645,765.98	136,612,472.04											
		9	GUMEL	76,378,007.33	30,893,453.27	(4,806,082.41)	-	15,901,162.69	118,366,540.88											
		10	GURI	78,986,359.20	31,948,482.06	(4,806,082.41)	-	16,205,283.83	122,334,042.69											
		11	GWARAM	116,328,040.67	47,052,482.97	(4,806,082.41)	-	22,304,118.42	180,878,559.65											
		12	GIWA	81,952,540.60	33,148,246.10	(4,806,082.41)	-	16,572,961.91	126,867,666.20											
		13	HADEJIA	72,687,806.18	29,400,837.00	(4,806,082.41)	-	15,841,824.81	113,124,385.57											
		14	JAHULN	97,320,888.94	39,364,451.10	(4,806,082.41)	-	20,620,827.07	152,500,084.70											
		15	KAFIN HAUSA	107,027,440.42	43,290,566.82	(4,806,082.41)	-	22,245,128.91	167,757,053.73											
		16	KAUGAMA	81,835,165.55	33,100,770.12	(4,806,082.41)	-	16,706,075.39	126,835,928.66											
		17	KAZAURE	86,166,832.27	34,852,847.04	(4,806,082.41)	-	18,042,231.79	134,217,828.69											
		18	KIRI-KASAMMA	88,583,012.97	35,830,146.24	(4,806,082.41)	-	19,166,565.22	138,773,642.01											
		19	KIYAWA	90,186,315.01	36,478,651.46	(4,806,082.41)	-	18,446,227.37	140,305,111.43											
		20	MAIGATARI	92,031,284.69	37,224,906.66	(4,806,082.41)	-	18,709,512.60	143,159,621.54											
		21	MALAM MADURI	87,316,427.26	35,317,836.38	(4,806,082.41)	-	18,001,096.52	135,829,277.75											
SOKOTO Total			2,085,530,703.41	843,557,557.85	(110,539,895.43)	-	425,900,346.96	3,244,448,712.78	BALI			141,889,640.97	57,391,664.78	(4,806,082.41)	-	20,448,590.23	214,923,813.57			

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Table IV

Distribution Details of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of May, 2011 Shared in June, 2011

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Distribution from Foreign Excess Crude Savings Account - Augmentation =N=	Refund of Tax Liabilities FIRS (5th of 17 Installments)/Deduction to Build & Equip Health Centres in 774 LGCs (3rd of 5 Installments) =N=	Exchange Gain Allocation =N=	Value Added Tax =N=	Total Allocation =N=	State =N=	S/n	Local Government Councils	Gross Statutory Allocation =N=	Distribution from Foreign Excess Crude Savings Account for Augmentation =N=	Refund of Tax Liabilities FIRS (5th of 17 Installments)/Deduction to Build & Equip Health Centres in 774 LGCs (3rd of 5 Installments) =N=	Exchange Gain Allocation =N=	Value Added Tax =N=	Total Allocation =N=					
18	KADUNA	22	MIGA	80,724,687.33	32,651,602.77	(4,806,082.41)	-	16,724,190.28	125,294,397.98	34	TARABA	3	DONGA	98,650,675.22	39,902,324.40	(4,806,082.41)	-	17,552,375.36	151,299,292.57				
		23	RINGIM	92,270,832.63	37,321,799.24	(4,806,082.41)	-	19,185,957.44	143,972,506.90														
		24	RONI	73,608,503.93	29,773,241.75	(4,806,082.41)	-	14,765,420.99	113,341,084.27														
		25	SULE TAKARKAR	83,546,043.91	33,792,787.92	(4,806,082.41)	-	16,818,054.83	129,350,804.25														
		26	TAURA	85,252,216.77	34,482,902.44	(4,806,082.41)	-	16,853,200.82	131,782,237.62														
		27	YANKWASHI	78,508,318.19	31,755,123.56	(4,806,082.41)	-	15,459,825.12	120,917,184.46														
			JIGAWA Total	2,363,213,899.64	955,875,136.53	(129,764,225.07)	-	485,661,811.83	3,674,986,622.93														
		1	BIRNIN GWARI	134,584,100.43	54,436,712.39	(4,806,082.41)	-	22,852,282.69	207,067,013.10														
		2	CHIKUN	139,534,558.73	56,439,078.75	(13,342,032.23)	-	27,337,924.36	209,969,524.60														
		3	GIWA	115,390,208.54	46,673,147.68	(4,806,082.41)	-	24,170,798.99	181,428,072.80														
		4	KAJURU	90,379,235.41	36,556,684.10	(4,806,082.41)	-	17,375,431.38	139,505,268.48														
		5	IGABI	147,696,653.31	59,740,490.98	(4,806,082.41)	-	29,736,947.42	232,368,009.30														
		6	IKARA	91,518,249.32	37,017,393.59	(4,806,082.41)	-	20,590,359.94	144,319,920.44														
		7	JABA	87,518,663.67	35,399,637.16	(4,806,082.41)	-	19,098,242.61	137,210,461.03														
		8	JEMA	111,173,124.05	44,967,417.10	(4,806,082.41)	-	23,873,064.51	175,207,523.24														
		9	KACHIA	122,652,413.62	49,610,571.70	(4,806,082.41)	-	22,539,181.52	189,996,084.43														
		10	KADUNA NORTH	114,426,301.38	46,283,265.54	(4,806,082.41)	-	26,929,332.95	182,832,817.46														
		11	KADUNA SOUTH	118,919,957.79	48,100,864.21	(4,806,082.41)	-	28,659,382.39	190,874,121.98														
		12	KAGARKO	104,262,626.63	42,172,252.15	(4,806,082.41)	-	22,410,248.40	164,039,044.77														
		13	KAURA	95,572,006.38	38,657,061.33	(4,806,082.41)	-	21,699,432.49	151,122,417.79														
		14	KAURU	98,042,444.88	39,656,306.78	(4,806,082.41)	-	19,664,565.18	152,557,234.42														
		15	KUBAU	115,343,468.07	46,654,242.05	(4,806,082.41)	-	24,001,184.78	181,192,812.48														
		16	KUDAN	80,255,436.72	32,461,799.82	(4,806,082.41)	-	18,464,027.91	126,375,182.04														
17	LERE	123,069,712.03	49,779,360.98	(4,806,082.41)	-	25,902,319.30	193,945,308.90																
18	MAKARFI	84,115,870.80	34,023,272.08	(4,806,082.41)	-	18,745,311.90	132,078,372.36																
19	SABON GARI	103,790,947.75	41,981,467.01	(4,806,082.41)	-	24,187,984.91	165,154,317.26																
20	SANGA	86,204,209.11	34,867,965.26	(4,806,082.41)	-	18,864,297.32	135,130,389.27																
21	SOBA	115,869,987.33	46,867,209.09	(4,806,082.41)	-	24,435,871.20	182,366,785.21																
22	ZANGON KATAF	126,099,209.91	51,004,735.34	(4,806,082.41)	-	25,329,803.61	197,627,666.45																
23	ZARIA	128,283,652.08	51,888,300.70	(4,806,082.41)	-	28,884,192.83	204,250,063.19																
	KADUNA Total	2,534,703,037.91	1,025,239,235.77	(119,075,850.25)	-	535,751,988.57	3,976,618,412.00																
19	KANO	1	AJINGI	87,681,867.82	35,465,650.14	(4,806,082.41)	-	19,837,495.58	138,178,931.13	36	ZAMFARA	1	ANKA	94,022,929.53	38,030,489.16	(4,806,082.41)	-	17,422,004.54	144,669,340.83				
		2	ALBASU	88,317,486.78	35,722,745.94	(4,806,082.41)	-	20,457,427.39	139,691,577.70														
		3	BAGWAI	83,613,626.14	33,820,123.65	(4,806,082.41)	-	19,400,493.21	132,028,160.59														
		4	BEBEJI	88,473,348.70	35,785,789.12	(4,806,082.41)	-	20,407,340.49	139,860,395.91														
		5	BICHI	106,040,938.58	42,891,545.56	(4,806,082.41)	-	23,822,848.88	167,949,250.62														
		6	BUNKURE	86,815,278.59	35,115,131.26	(4,806,082.41)	-	19,711,852.56	136,836,180.00														
		7	DALA	131,613,288.67	53,235,075.46	(4,806,082.41)	-	29,306,783.58	209,349,065.31														
		8	DANBATTA	94,180,779.46	38,094,336.46	(4,806,082.41)	-	21,286,993.14	148,616,026.66														
		9	DAWAKIN KUDU	96,430,457.73	39,813,250.61	(4,806,082.41)	-	21,821,308.32	155,258,934.25														
		10	DAWAKIN TOFA	97,643,966.86	39,495,129.99	(4,806,082.41)	-	22,691,674.62	155,024,689.05														
		11	DOGUWA	87,370,281.00	35,339,619.19	(4,806,082.41)	-	18,948,936.99	136,852,754.78														
		12	FAGGE	87,337,867.29	35,326,508.46	(4,806,082.41)	-	20,793,210.88	138,651,504.22														
		13	GABASAWA	95,765,995.84	38,735,526.38	(4,806,082.41)	-	21,266,481.74	150,961,921.55														
		14	GARKO	84,624,266.75	34,228,908.58	(4,806,082.41)	-	19,387,061.87	133,434,154.78														
		15	GARUN MALLAM	80,254,836.38	32,461,556.99	(4,806,082.41)	-	17,606,306.21	125,516,617.18														
		16	GAYA	90,857,431.02	36,750,105.14	(4,806,082.41)	-	20,877,901.86	143,679,355.61														
		17	GEZAWA	103,144,141.74	41,719,846.26	(4,806,082.41)	-	24,015,222.82	164,073,128.42														
		18	GWALE	122,780,123.20	49,662,227.80	(4,806,082.41)	-	27,111,398.21	194,747,666.81														
		19	GWARZO	89,006,917.20	36,001,607.45	(4,806,082.41)	-	20,218,759.84	140,421,202.07														
			ZAMFARA Total	1,511,420,044.42	611,340,700.70	(67,285,153.74)	-	292,985,714.25	2,348,461,305.64														

Federal Ministry of Finance, Abuja

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		20	KABO	87,661,280.53	35,457,322.97	(4,806,082.41)	-	19,051,394.50	137,363,915.59	37	FCT, ABUJA	3	BWARI	105,234,852.31	42,565,498.97	(4,806,082.41)	-	156,444,455.53	299,438,724.40	
		21	KANO MUNICIPAL	114,746,858.25	46,412,924.71	(4,806,082.41)	-	27,245,556.78	183,599,257.32			4	GWAGWALADA	96,311,160.50	38,956,035.13	(4,806,082.41)	-	153,756,407.07	284,217,520.29	
		22	KARAYE	81,708,882.34	33,049,690.96	(4,806,082.41)	-	18,570,614.47	128,523,105.36			5	KUJE	84,404,633.43	34,140,071.08	(4,806,082.41)	-	151,418,386.30	265,157,008.39	
		23	KIBIYA	82,326,005.76	33,299,305.66	(4,806,082.41)	-	18,389,813.93	129,209,042.94			6	KWALI	88,324,498.90	35,725,582.21	(4,806,082.41)	-	150,972,094.23	270,216,092.93	
		24	KIRU	106,422,236.54	43,045,773.34	(4,806,082.41)	-	23,346,055.68	168,007,983.15			FCT, ABUJA Total			643,198,397.27	260,161,535.06	(28,836,494.46)	-	940,288,751.30	1,814,812,189.17
		25	KUMBOTSO	104,136,418.00	42,121,203.16	(4,806,082.41)	-	24,553,637.62	166,005,176.37			Grand Total			72,179,398,595.85	29,195,195,787.49	(4,329,407,940.48)	-	18,059,867,308.53	115,105,053,751.39
		KANO SUBTOTAL		2,380,954,581.18	963,050,905.26	(120,152,060.25)	-	539,986,571.15	3,763,839,997.38	CHECK!!			-	-	(4,329,407,940.48)	-	-	-	4,329,407,940.48	
		SUBTOTAL CF		35,850,224,953.89	14,500,735,070.05	(2,248,173,638.14)	-	7,643,950,656.05	55,746,737,041.86				58,390,391,574.97	56,714,662,176.42		CHECK!!	-	-	-	4,329,407,940.48