

## Federal Ministry of Finance, Abuja

Table I

**Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of August, 2011 Shared in September, 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)	262,262,048,475.71	-		-	-	8,209,150,869.44	270,471,199,345.15
2	State (see Table III)	133,022,815,779.63	-		-	-	27,363,836,231.47	160,386,652,011.10
3	LGCs (see Table IV)	102,555,015,159.45	-		-	-	19,154,685,362.03	121,709,700,521.48
4	13% Derivation Fund	54,455,786,449.28	-		-	-	-	54,455,786,449.28
5	Cost of Collection - NCS	2,523,361,784.17	-		-	-	-	2,523,361,784.17
6	Transfer to Excess Crude	323,209,035,682.05	-		-	-	-	323,209,035,682.05
7	Deductions: Cost of Collections - FIRS ADD TRANSFER TO EXCESS	4,281,972,351.77	-		-	-	2,280,319,685.96	6,562,292,037.73
8	REVENUE and SUBSIDY ACCTS	87,381,959,979.65	-		-	-	-	87,381,959,979.65
9	Total	969,691,995,661.70	-		-	-	57,007,992,148.90	1,026,699,987,810.60
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Table II

**Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of August, 2011 Shared in September, 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 August, 2009 Augmentation	Distribution of \$2 Billion from Foreign Excess Crude Savings Account	Exchange Gain Difference	VAT	Total Net Amount
		=N=	=N=				=N=	=N=	=N=	=N=
1	FGN (CRF Account)	238,297,052,712.52	-	-	238,297,052,712.52	-	-	-	7,661,874,144.81	245,958,926,857.33
2	Share of Derivation & Ecology	4,913,341,293.04	-	-	4,913,341,293.04	-	-	-	-	4,913,341,293.04
3	Stabilization	2,456,670,646.52	-	-	2,456,670,646.52	-	-	-	-	2,456,670,646.52
4	Development of Natural Resources	8,254,413,372.31	-	-	8,254,413,372.31	-	-	-	-	8,254,413,372.31
5	FCT-Abuja	4,913,341,293.04	-	227,812,500.00	4,685,528,793.04	-	-	-	547,276,724.63	5,232,805,517.67
	Sub-total	258,834,819,317.43	-	227,812,500.00	258,607,006,817.43	-	-	-	8,209,150,869.44	266,816,157,686.87

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](http://www.fmf.gov.ng) and Office of Accountant-General of the Federation website [www.oagf.gov.ng](http://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](http://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 IV

Distribution Details of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of August, 2011 Shared in September, 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 (8th of 17 Installments) =N=	Exchange Gain Allocation =N=	Value Added Tax =N=	Total Allocation =N=	State =N=	S/n =N=	Local Government Councils =N=	Gross Statutory Allocation =N=	Distribution from Foreign Excess Crude Savings Account for-Augmentation =N=	Refund of Tax Liabilities FIRS (8th of 17 Installments) =N=	Exchange Gain Allocation =N=	Value Added Tax =N=	Total Allocation =N=					
5	BAUCHI	7	GAMAWA	174,189,342.24	-	-	-	24,399,899.57	198,589,041.82	23	KWARA	2	BARUTEN	200,187,160.08	-	-	-	21,314,149.18	221,501,309.26				
		8	GANJUWA	175,649,018.05	-	(9,651,527.57)	-	22,925,057.39	188,922,547.88			3	EDU	152,837,674.56	-	-	-	-	20,986,131.61	173,823,806.17			
		9	GIADE	122,807,613.32	-	-	-	19,086,594.99	141,894,208.31			4	EKITI	99,748,928.95	-	-	-	-	14,966,906.60	114,715,835.56			
		10	ITAS/GADAU	141,942,686.13	-	-	-	22,084,609.88	164,027,296.01			5	IFELODUN	158,748,777.60	-	-	-	-	21,173,869.32	179,922,646.92			
		11	JAMA ARE	113,273,646.80	-	-	-	17,481,977.39	130,755,624.19			6	ILORIN EAST	134,937,477.66	-	-	-	-	21,102,764.64	156,040,242.30			
		12	KATAGUM	166,738,859.64	-	-	-	24,793,074.33	191,531,933.98			7	ILORIN SOUTH	129,947,087.81	-	-	-	-	21,282,620.08	151,229,707.89			
		13	KIRFI	133,227,612.43	-	(9,291,571.53)	-	18,702,703.59	142,638,744.49			8	ILORIN WEST	168,394,255.17	-	-	-	-	27,685,941.75	196,080,196.92			
		14	MISAU	155,046,871.78	-	-	-	23,459,533.08	178,506,404.85			9	IREPODUN	123,675,237.52	-	-	-	-	18,816,083.97	142,491,321.49			
		15	NINGI	209,150,956.32	-	-	-	28,538,057.89	237,689,014.21			10	KAI AMA	162,052,411.87	-	-	-	-	17,812,489.80	179,864,901.67			
		16	SHIRA	148,706,884.31	-	-	-	22,249,562.89	170,956,447.20			11	MORO	131,807,580.41	-	-	-	-	17,181,415.20	148,988,995.60			
		17	TAFAWA BALEWA	161,724,012.57	-	(9,977,769.23)	-	21,673,746.32	173,419,989.66			12	OFFA	109,531,174.30	-	-	-	-	16,396,554.14	125,927,728.43			
		18	TORO	224,766,166.43	-	(9,668,481.02)	-	27,027,781.25	242,125,466.66			13	OKE-ERO	96,577,842.72	-	-	-	-	15,080,583.78	111,658,426.50			
		19	WARJI	117,671,872.68	-	-	-	17,352,125.13	135,023,997.81			14	ISIN	101,264,162.01	-	-	-	-	15,167,576.18	116,431,738.18			
		20	ZAKI	136,673,976.07	-	-	-	20,502,448.54	157,176,424.61			15	OYUN	112,821,012.91	-	-	-	-	16,584,538.17	129,405,551.09			
		<b>BAUCHI Total</b>				<b>3,155,321,217.90</b>	-	(67,472,939.08)	-			<b>443,603,033.27</b>	<b>3,531,451,312.09</b>	<b>KWARA Total</b>				<b>2,136,548,708.49</b>	-	-	-	<b>300,783,475.56</b>	<b>2,437,332,184.05</b>
		6	BAYELSA	1	BRASS	136,046,505.20	-	-	-			21,823,528.26	157,870,033.46	24	LAGOS	1	AGEGE	178,476,211.63	-	-	-	138,397,971.45	316,874,183.08
				2	EKEREMOR	160,122,794.14	-	-	-			25,321,615.99	185,444,410.13			2	AJEROMI/IFELODUN	232,879,092.22	-	-	-	147,600,773.22	380,479,865.44
				3	KOLOKUMA/OPKUMA	101,682,290.64	-	-	-			17,399,724.87	119,082,015.51			3	ALIMOSHO	363,163,260.70	-	(9,971,516.68)	-	171,970,507.94	525,162,251.96
				4	NEMBE	121,531,902.80	-	-	-			19,601,794.25	141,133,697.05			4	AMUWO-ODOFIN	149,529,961.40	-	(9,082,461.02)	-	132,577,691.77	273,025,192.15
				5	OGBIA	136,769,458.99	-	-	-			21,613,211.11	158,382,670.11			5	APAPA	124,950,127.67	-	(9,613,196.12)	-	128,439,333.46	243,776,265.01
6	SAGBAMA			138,075,161.41	-	-	-	21,909,617.48	159,984,778.88	6	BADAGRY	136,001,498.20	-			-	-	129,413,574.38	265,415,072.58				
7	SOUTHERN IJAW			195,960,133.79	-	-	-	27,339,642.46	223,299,776.26	7	EPE	132,283,187.36	-			-	-	126,963,336.51	259,246,523.87				
8	YENAGOA			170,701,506.14	-	-	-	28,732,829.21	199,434,335.35	8	ETI-OSA	144,067,354.28	-			-	-	131,330,445.00	275,397,799.28				
<b>BAYELSA Total</b>				<b>1,160,889,753.11</b>	-	-	-	<b>183,741,763.63</b>	<b>1,344,631,516.75</b>	<b>LAGOS Total</b>				<b>3,590,149,504.14</b>	-	(76,707,313.64)	-	<b>2,760,354,430.03</b>	<b>6,273,796,620.54</b>				
7	BENUE	1	ADO	142,141,504.05	-	-	-	20,206,297.18	162,347,801.23	25	NASARAWA	1	AKWANGA	115,153,049.43	-	-	-	17,116,652.82	132,269,702.24				
		2	AGATU	122,492,452.62	-	-	-	17,605,187.66	140,097,640.27			2	AWE	130,525,063.70	-	-	-	17,081,511.01	147,606,574.71				
		3	APA	121,805,035.40	-	-	-	16,835,105.86	138,640,141.26			3	DOMA	133,560,389.30	-	-	-	18,191,310.62	151,751,699.93				
		4	BURUKU	141,968,843.72	-	-	-	21,226,025.39	163,194,869.11			4	KARU	148,804,960.29	-	-	-	20,895,505.52	169,700,465.81				
		5	GBOKO	187,414,674.34	-	-	-	27,598,146.39	215,012,820.73			5	KEANA	106,365,791.00	-	-	-	15,713,566.91	122,079,357.91				
		6	GUMA	148,533,917.42	-	-	-	20,728,374.70	169,262,292.13			6	KEFFI	108,082,227.91	-	-	-	16,264,135.57	124,346,363.48				
		7	GWER EAST	139,834,813.10	-	-	-	19,580,846.91	159,415,660.01			7	KOKONA	117,774,855.62	-	-	-	16,965,534.83	134,740,390.45				
		8	GWER WEST	125,197,835.78	-	-	-	17,877,044.02	143,074,879.80			8	LAFIA	186,335,523.20	-	-	-	26,036,842.20	212,372,365.40				
		9	KATSINA ALA	157,261,451.26	-	-	-	22,088,026.00	179,349,477.25			9	NASARAWA	170,153,178.91	-	-	-	20,253,346.47	190,406,525.37				
		10	KONSHISHA	146,709,322.13	-	-	-	22,127,191.05	168,836,513.18			10	NASARAWA EGGON	131,818,419.63	-	-	-	18,582,222.17	150,400,641.80				
		11	KWANDE	165,363,228.43	-	-	-	23,072,448.18	188,435,676.62			11	OBI	125,181,410.10	-	-	-	18,571,753.53	143,753,163.63				
		12	LOGO	133,101,533.25	-	-	-	19,803,192.74	152,904,725.99			12	TOTO	126,261,216.10	-	-	-	17,348,482.00	143,609,698.11				
		13	MAKURDI	153,884,910.49	-	-	-	25,071,795.31	178,956,705.80			13	WAMBA	109,681,169.93	-	-	-	15,452,507.62	125,133,677.55				
		14	OBI	107,318,152.23	-	-	-	16,920,907.71	124,239,059.93			<b>BENUE Total</b>				<b>3,208,321,156.27</b>	-	-	-	<b>469,053,729.76</b>	<b>3,677,374,886.04</b>		
		15	OGBADIBO	124,169,730.66	-	-	-	18,146,437.17	142,316,167.83			1	ABADAN	134,949,216.12	-	-	-	17,544,652.69	152,493,868.81				
		16	OHIMINI	108,532,676.19	-	-	-	15,797,149.90	124,329,826.09			2	ASKIRA UBA	132,248,916.91	-	-	-	19,101,032.41	151,349,949.33				
		17	OJU	140,878,029.98	-	-	-	19,851,348.51	160,729,378.49														
		18	OKPOKWU	134,834,455.74	-	-	-	20,114,542.58	154,948,998.32														
		19	OTUKPO	164,814,936.69	-	-	-	23,604,871.19	188,419,807.88														
		20	TARKA	106,992,815.66	-	-	-	16,126,070.64	123,118,886.30														
		21	UKUM	150,583,943.22	-	-	-	21,768,301.24	172,352,244.46														
		22	USHONGO	138,097,185.67	-	-	-	20,594,622.36	158,691,808.03														
		23	VANDEIKYA	146,389,708.25	-	-	-	22,309,797.07	168,699,505.32														









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 August, 2011 Shared in September, 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 (8th of 17 Installments) =N=	Exchange Gain Allocation =N=	Value Added Tax =N=	Total Allocation =N=	State =N=	S/n =N=	Local Government Councils =N=	Gross Statutory Allocation =N=	Distribution from Foreign Excess Crude Savings Account for-Augmentation =N=	Refund of Tax Liabilities FIRS (8th of 17 Installments) =N=	Exchange Gain Allocation =N=	Value Added Tax =N=	Total Allocation =N=			
16	IMO	<b>GOMBE Total</b>			<b>1,612,891,307.53</b>	-	(9,767,252.78)	-	<b>236,424,802.62</b>	<b>1,839,548,857.37</b>	32	RIVERS	1	AHOADA EAST	115,205,170.08	-	-	28,854,339.45	144,059,509.53		
		2	ABOH MBAISE	134,925,999.20	-	-	-	20,738,336.16	155,664,335.35												
		3	AHIAZU MBAISE	122,093,960.46	-	-	-	19,722,261.71	141,816,222.17												
		4	EHIME MBANO	113,619,377.78	-	-	-	18,081,311.75	131,700,689.53												
		5	EZINIHITE	120,923,399.31	-	(9,252,127.72)	-	19,504,308.61	131,175,580.21												
		6	IDEATO NORTH	124,262,505.69	-	(9,716,623.95)	-	19,209,257.01	133,755,138.75												
		7	IDEATO SOUTH	120,633,023.73	-	-	-	19,269,728.84	139,902,752.57												
		8	IHITTE UBOMA	111,177,045.97	-	-	-	17,663,099.61	128,840,145.58												
		9	IKEDURU	120,153,650.28	-	-	-	18,836,080.58	138,989,730.86												
		10	ISIALA MBANO	134,435,799.65	-	-	-	20,864,945.19	155,300,744.84												
		11	ISU	120,317,262.93	-	-	-	19,458,123.41	139,775,386.34												
		12	IMBATO	141,704,825.75	-	-	-	22,458,601.51	164,163,427.26												
		13	NGOR/OKPALA	124,662,627.07	-	-	-	19,271,904.68	143,934,531.75												
		14	MJABA	116,081,174.28	-	-	-	18,663,409.51	134,744,583.79												
		15	NKWANGELE	111,806,458.18	-	-	-	17,980,361.16	129,786,819.34												
		16	NKWERRE	97,843,388.28	-	-	-	15,996,655.42	113,840,043.70												
		17	OBOWO	108,877,713.10	-	(9,653,354.82)	-	17,555,128.87	116,779,487.15												
		18	OGUTA	123,420,438.95	-	(9,643,812.08)	-	18,577,115.02	132,353,741.89												
		19	OHAIJ/EGBEMA	129,472,329.68	-	-	-	20,199,960.39	149,672,290.06												
		20	OKIGWE	116,947,032.71	-	(9,594,852.56)	-	18,134,927.64	125,487,107.79												
		21	UNUIMO	105,971,814.38	-	-	-	16,780,572.25	122,752,386.63												
		22	ORLU	113,775,235.55	-	-	-	18,565,168.45	132,340,404.00												
		23	ORSU	110,300,447.54	-	(9,954,826.88)	-	17,632,678.96	117,978,299.62												
		24	ORU EAST	113,661,361.62	-	-	-	17,296,820.17	130,958,181.79												
		25	ORU WEST	113,046,384.98	-	(9,005,691.07)	-	17,529,593.59	121,570,287.50												
		26	OWERRI MUNICIPAL	112,310,355.59	-	(9,654,648.79)	-	17,928,674.79	120,584,381.59												
		27	OWERRI NORTH	121,807,006.05	-	-	-	19,906,715.15	141,713,721.20												
28	OWERRI WEST	116,195,137.55	-	-	-	16,781,311.21	132,976,448.76														
		<b>IMO Total</b>			<b>3,200,425,756.28</b>	-	(76,475,937.87)	-	<b>504,607,051.63</b>	<b>3,628,556,870.04</b>			<b>RIVERS Total</b>	<b>3,091,168,515.97</b>	-	-	<b>719,081,040.52</b>	<b>3,810,249,556.50</b>			
17	JIGAWA	1	AUYO	111,726,774.23	-	-	-	18,117,671.62	129,844,445.85	33	SOKOTO	1	BINJI	110,920,595.84	-	-	16,952,535.79	127,873,131.64			
		2	BABURA	136,964,977.16	-	-	-	21,241,843.95	158,206,821.11												
		3	BIRNIN KUDU	163,314,255.16	-	-	-	25,563,629.36	188,877,884.52												
		4	BIRINIWA	120,762,826.94	-	-	-	18,541,672.30	139,304,499.25												
		5	GAGARAWA	101,549,732.20	-	-	-	15,999,022.98	117,548,755.19												
		6	BUJI	107,882,290.89	-	-	-	16,695,988.47	124,578,279.36												
		7	DUTSE	144,934,569.70	-	-	-	22,803,601.69	167,738,171.39												
		8	GARKI	125,214,017.13	-	-	-	18,948,266.30	144,162,283.43												
		9	GUMEL	108,520,545.36	-	-	-	17,097,902.36	125,618,447.72												
		10	GURI	112,226,582.97	-	-	-	17,420,459.81	129,647,042.79												
		11	GWARAM	165,282,950.63	-	-	-	23,889,015.52	189,171,966.15												
		12	GWIWA	116,441,037.29	-	-	-	17,810,427.13	134,251,464.42												
		13	HADEJIA	103,277,378.44	-	-	-	17,034,967.33	120,312,345.77												
		14	JAHUN	138,276,924.36	-	-	-	22,103,680.35	160,380,604.71												
		15	KAFIN HAUSA	152,068,332.35	-	-	-	23,826,449.96	175,894,782.31												
		16	KAUGAMA	116,274,266.72	-	-	-	17,951,610.16	134,225,876.88												
		17	KAZAURE	122,428,850.36	-	-	-	19,328,462.88	141,757,313.24												
		18	KIRI-KASAMMA	125,861,844.44	-	-	-	20,561,258.82	146,423,103.26												
		19	KIYAWA	128,139,872.08	-	-	-	19,797,252.94	147,937,125.02												
		20	MAIGATARI	130,761,269.57	-	-	-	20,076,498.94	150,837,768.50												
		21	MALAM MADURI	124,062,235.15	-	-	-	19,325,137.54	143,387,372.70												
																<b>SOKOTO Total</b>	<b>2,963,194,998.35</b>	-	-	<b>442,513,391.49</b>	<b>3,405,708,389.84</b>
																1	ARDO-KOLA	120,173,238.84	-	-	16,282,932.62
												2	BALI	201,601,766.76	-	-	21,292,035.94	222,893,802.71			

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Table IV

Distribution Details of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of August, 2011 Shared in September, 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 (8th of 17 Installments) =N=	Exchange Gain Allocation =N=	Value Added Tax =N=	Total Allocation =N=	State =N=	S/n =N=	Local Government Councils =N=	Gross Statutory Allocation =N=	Distribution from Foreign Excess Crude Savings Account for-Augmentation =N=	Refund of Tax Liabilities FIRS (8th of 17 Installments) =N=	Exchange Gain Allocation =N=	Value Added Tax =N=	Total Allocation =N=	
18	KADUNA	22	MIGA	114,696,460.40	-	-	-	17,970,823.21	132,667,283.61	34	TARABA	3	DONGA	140,166,331.24	-	-	18,220,247.90	158,386,579.14	
		23	RINGIM	131,101,627.65	-	-	-	20,581,826.63	151,683,454.28			4	GASHAKA	164,618,365.56	-	-	16,318,238.65	180,936,604.20	
		24	RONI	104,585,538.03	-	-	-	15,893,310.19	120,478,848.22			5	GASSOL	183,239,237.44	-	-	22,762,326.45	206,001,563.89	
		25	SULE TAKARKAR	118,705,142.55	-	-	-	18,070,377.98	136,775,520.53			6	IBI	122,777,235.76	-	-	16,165,232.20	138,942,467.97	
		26	TAURA	121,129,332.65	-	-	-	18,107,654.57	139,236,987.22			7	JALINGO	123,801,542.84	-	-	18,455,648.74	142,257,191.58	
		27	YANKWASHI	111,547,365.58	-	-	-	16,629,810.21	128,177,175.79			8	KARIM-LAMIDO	182,155,839.75	-	-	20,754,604.41	202,910,444.16	
		<b>JIGAWA Total</b>			<b>3,357,736,999.99</b>	-	-	-	<b>521,388,623.20</b>			<b>3,879,125,623.19</b>	9	KURMI	135,784,691.65	-	-	16,472,189.32	152,256,880.97
		1	BIRNIN GWARI	191,221,799.13	-	-	-	24,026,225.80	215,248,024.93			10	LAU	123,116,717.72	-	-	16,679,879.04	139,796,596.76	
		2	CHIKUN	198,255,583.50	-	-	-	28,783,794.25	227,039,377.75			11	SARDAUNA	176,005,014.38	-	-	21,928,447.50	197,933,461.88	
		3	GIWA	163,950,445.92	-	-	-	25,424,672.67	189,375,118.58			12	TAKUM	142,448,416.92	-	-	18,271,072.15	160,719,489.06	
		4	KAJURU	128,413,980.14	-	-	-	18,217,359.00	146,631,339.14			13	USSA	120,895,005.37	-	-	17,323,598.12	138,218,603.49	
		5	IGABI	209,852,573.08	-	-	-	31,328,249.92	241,180,823.01			14	WUKARI	176,275,401.47	-	-	22,630,832.05	198,906,233.52	
		6	IKARA	130,032,330.96	-	-	-	21,627,181.67	151,659,512.63			15	YORRO	117,238,711.15	-	-	16,385,114.82	133,623,825.97	
		7	JABA	124,349,579.71	-	-	-	20,044,609.80	144,394,189.51			16	ZING	128,458,785.05	-	-	17,943,218.79	146,402,003.84	
		8	JEMA	157,958,664.71	-	-	-	25,108,899.04	183,067,563.76			<b>TARABA Total</b>			<b>2,358,756,301.90</b>	-	-	<b>297,885,618.71</b>	<b>2,656,641,920.62</b>
		9	KACHIA	174,268,841.01	-	-	-	23,694,143.94	197,962,984.94			1	BADE	123,093,609.51	-	-	18,502,068.21	141,595,677.72	
		10	KADUNA NORTH	162,580,892.89	-	-	-	28,350,433.37	190,931,326.26		2	BURSARI	143,797,170.41	-	-	17,243,449.61	161,040,620.03		
		11	KADUNA SOUTH	168,965,637.16	-	-	-	30,185,361.18	199,150,998.34		3	DAMATURU	121,999,966.76	-	-	16,376,809.96	138,376,776.72		
		12	KAGARKO	148,139,988.18	-	-	-	23,557,394.69	171,697,382.86		4	FIKA	128,926,981.04	-	-	18,383,546.72	147,310,527.76		
		13	KAURA	135,792,050.84	-	-	-	22,803,487.98	158,595,538.81		5	FUNE	187,444,900.66	-	-	25,110,780.61	212,555,681.27		
		14	KAURU	139,302,136.29	-	-	-	20,645,263.75	159,947,400.04		6	GEIDAM	153,882,394.72	-	-	19,221,038.38	173,103,433.10		
		15	KUBAU	163,884,035.42	-	-	-	25,244,776.17	189,128,811.59		7	GUJBA	136,373,244.67	-	-	18,104,095.46	154,477,340.13		
		16	KUDAN	114,029,732.72	-	-	-	19,371,947.99	133,401,680.72		8	GULANI	124,549,723.37	-	-	17,012,975.19	141,562,698.56		
17	LERE	174,861,753.19	-	-	-	27,261,160.51	202,122,913.70	9	JAKUSKO	161,264,401.16	-	-	22,168,187.97	183,432,589.13					
18	MAKARFI	119,514,772.53	-	-	-	19,670,283.87	139,185,056.40	10	KARASUWA	115,746,629.92	-	-	17,155,923.53	132,902,553.44					
19	SABON GARI	147,469,810.32	-	-	-	25,442,900.43	172,912,710.75	11	MACHINA	102,252,098.81	-	-	15,292,668.79	117,544,767.60					
20	SANGA	122,481,956.68	-	-	-	19,796,482.37	142,278,439.05	12	NANGERE	113,091,749.41	-	-	16,368,968.74	129,460,718.15					
21	SOBA	164,632,132.42	-	-	-	25,705,601.85	190,337,734.27	13	NGURU	132,470,370.41	-	-	18,947,498.83	151,417,869.23					
22	ZANGON KATAF	179,166,169.79	-	-	-	26,653,938.00	205,820,107.79	14	POTISKUM	139,071,202.91	-	-	21,215,459.09	160,286,662.00					
23	ZARIA	162,269,901.65	-	-	-	30,423,799.98	192,693,701.63	15	TARMUA	132,698,788.12	-	-	15,933,021.48	148,631,809.60					
<b>KADUNA Total</b>			<b>3,601,394,768.23</b>	-	-	-	<b>563,367,958.24</b>	<b>4,164,762,726.47</b>	16	YUNUSARI	136,447,749.31	-	-	17,928,920.12	154,376,669.43				
19	KANO	1	AJINGI	124,581,465.88	-	-	-	20,501,312.97	145,082,778.85	17	YUSUFARI	134,307,612.85	-	-	17,323,996.61	151,631,609.46			
		2	ALBASU	125,484,575.54	-	-	-	21,158,826.04	146,643,401.58	<b>YOBE Total</b>			<b>2,287,418,594.04</b>	-	-	<b>312,289,409.30</b>	<b>2,599,708,003.34</b>		
		3	BAGWAI	118,801,165.75	-	-	-	20,037,818.81	138,838,984.56	1	ANKA	133,591,068.24	-	-	18,390,760.73	151,981,828.97			
		4	BEBEJI	125,706,029.61	-	-	-	21,105,702.79	146,811,732.40	2	BAKURA	128,872,646.22	-	-	20,222,773.74	149,095,419.96			
		5	BICHI	150,666,676.03	-	-	-	24,728,264.77	175,394,940.79	3	BUKKUYUM	151,038,277.89	-	-	21,237,945.01	172,276,222.90			
		6	BUNKURE	123,350,185.59	-	-	-	20,368,053.27	143,718,238.86	4	BUNGUDU	165,556,255.05	-	-	23,138,065.80	188,694,320.84			
		7	DALA	187,000,785.84	-	-	-	30,544,644.36	217,545,430.20	5	GUMMI	143,890,004.14	-	-	20,946,711.39	164,836,715.53			
		8	DANBATTI	133,815,346.95	-	-	-	21,890,194.37	155,705,541.32	6	GUSAU	200,029,719.06	-	-	28,279,813.02	228,309,532.08			
		9	DAWAKIN KUDU	139,853,438.53	-	-	-	22,605,387.62	162,458,826.15	7	KAURA NAMODA	150,623,371.95	-	-	24,100,770.67	174,724,142.63			
		10	DAWAKIN TOFA	138,735,964.78	-	-	-	23,528,516.91	162,264,481.69	8	BIRNIN MAGAJI	137,220,343.75	-	-	19,882,604.33	157,102,948.08			
		11	DOGUWA	124,138,752.42	-	-	-	19,558,888.53	143,697,640.96	9	MARADUN	152,431,856.98	-	-	21,205,882.21	173,637,539.19			
		12	FAGGE	124,092,697.89	-	-	-	21,514,965.26	145,607,663.16	10	MARU	199,216,688.68	-	-	24,533,187.33	223,749,876.01			
		13	GABASAWA	136,067,677.85	-	-	-	22,016,926.56	158,084,604.41	11	SHINKAFI	121,609,582.17	-	-	18,118,534.89	139,728,117.05			
		14	GARKO	120,237,119.29	-	-	-	20,023,573.25	140,260,692.53	12	TALATA MAFARA	141,481,643.29	-	-	21,383,479.71	162,865,123.00			
		15	GARUN MALLAM	114,028,879.74	-	-	-	18,134,865.33	132,163,745.07	13	TSAFE	152,431,405.53	-	-	23,470,229.77	175,901,635.30			
		16	GAYA	129,093,417.19	-	-	-	21,604,790.35	150,698,207.54	14	ZURMI	169,485,622.36	-	-	24,612,707.98	194,098,330.35			
		17	GEZAWA	146,550,805.71	-	-	-	24,932,300.73	171,483,106.44	<b>ZAMFARA Total</b>			<b>2,147,478,485.32</b>	-	-	<b>309,523,466.58</b>	<b>2,457,001,951.90</b>		
		18	GWALE	174,450,295.26	-	-	-	28,216,171.22	202,666,466.48	1	ABAJI	112,128,135.94	-	-	170,929,932.54	283,058,068.48			
		19	GWARZO	126,464,142.40	-	-	-	20,905,690.08	147,369,832.48	2	ABUJA MUNICIPAL	269,967,430.61	-	-	200,493,511.39	470,460,942.00			

Federal Ministry of Finance, Abuja

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		20	KABO	124,552,214.74	-	-	-	19,667,557.18	144,219,771.92	37	FCT, ABUJA	3	BWARI	149,521,360.44	-	-	-	177,858,616.01	327,379,976.45
		21	KANO MUNICIPAL	163,036,351.31	-	-	-	28,358,462.70	191,394,814.01			4	GWAGWALADA	136,842,266.87	-	-	-	175,007,613.76	311,849,880.63
		22	KARAYE	116,094,839.11	-	-	-	19,157,631.50	135,252,470.61			5	KUJE	119,925,056.58	-	-	-	172,527,858.42	292,452,915.00
		23	KIBIYA	116,971,669.65	-	-	-	18,965,870.54	135,937,540.19			6	KWALI	125,494,538.60	-	-	-	172,054,511.42	297,549,050.02
		24	KIRU	151,208,437.51	-	-	-	24,222,567.60	175,431,005.10			<b>FCT, ABUJA Total</b>		<b>913,878,789.04</b>	-	-	-	<b>1,068,872,043.54</b>	<b>1,982,750,832.58</b>
		25	KUMBOTSO	147,960,666.54	-	-	-	25,503,355.09	173,464,021.63			<b>Grand Total</b>		<b>102,555,015,159.45</b>	-	-	-	<b>19,154,685,362.03</b>	<b>121,432,706,328.58</b>
			KANO SUBTOTAL	3,382,943,581.10	-	-	-	559,252,337.82	3,942,195,918.92			<b>CHECK!!</b>		-	(276,994,192.90)	-	-	<b>19,154,685,362.03</b>	<b>121,432,706,328.58</b>
			SUBTOTAL CF	50,937,254,052.26	-	(191,173,645.08)	-	7,981,224,795.64	58,727,305,202.82					-	121,432,706,328.58	-	-	<b>19,154,685,362.03</b>	<b>121,432,706,328.58</b>