



NATIONAL BUREAU OF STATISTICS

Federation Account Allocation Committee (FAAC)

(APRIL 2020 Disbursement)



Report Date: June 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 N780.93bn to the three tiers of government in April 2020 from the revenue generated in March 2020.

The amount disbursed comprised of N478.18bn from the Statutory Account, N119.50bn from Excess Oil Revenue, N120.27bn from Valued Added Tax (VAT) and N62.98bn from Exchange Gain Differences.

Federal Government received a total of N264.33bn from the N780.93bn. States received a total of N181.49bn and Local Governments received N135.95bn. The sum of N54.29bn 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 N6.09bn, N10.20bn and N5.74bn respectively as cost of revenue collections.

Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that the sum of N202.94bn was disbursed to the FGN consolidated revenue account; N4.70bn shared as share of derivation and ecology; N2.35bn as stabilization fund; N7.89bn for the development of natural resources; and N5.78bn to the Federal Capital Territory (FCT) Abuja.

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

Summary of Gross Revenue Allocation by FAAC
for the month of March, 2020 Shared in April, 2020



Summary of Gross Revenue Allocation by FAAC for the month of March, 2020 Shared in April, 2020

BENEFICIARIES

 FGN	Statutory		N217,771,739,537.42
	Exchange Gain Difference		N29,780,634,562.43
	Oil Excess		----
	VAT		N16,777,469,459.46
	Total		N264,329,843,559.32

 State	Statutory		N110,456,736,530.75
	Exchange Gain Difference		N15,105,135,829.69
	Oil Excess		----
	VAT		N55,924,898,198.22
	Total		N181,486,770,558.66

 LGCs	Statutory		N85,157,513,942.12
	Exchange Gain Difference		N11,645,426,575.29
	Oil Excess		----
	VAT		N39,147,428,738.75
	Total		N135,950,369,256.16

 13% Derivation Fund	Statutory		N32,299,348,243.84
	Exchange Gain Difference		N6,452,117,252.01
	Oil Excess		N15,535,000,000.00
	VAT		----
	Total		N54,286,465,495.85







 Cost of Collection - NCS	Statutory		N5,517,234,855.09
	Exchange Gain Difference		----
	Oil Excess		----
	VAT		N572,944,226.08
	Total		N6,090,179,081.17







 Cost of Collections - DPR	Statutory		N5,739,545,087.88
	Exchange Gain Difference		----
	Oil Excess		----
	VAT		----
	Total		N5,739,545,087.88







FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT







Summary of Gross Revenue Allocation by FAAC
for the month of March, 2020 Shared in April, 2020









 Cost of Collections - FIRS	Statutory		N5,957,284,219.21
	Exchange Gain Difference		----
	Oil Excess		----
	VAT		N4,237,799,704.95
	Total		N10,195,083,924.16

 Refund to FIRS	Statutory		N4,000,000,000.00
	Exchange Gain Difference		----
	Oil Excess		----
	VAT		----
	Total		N4,000,000,000.00

 Police Commission	Statutory		N11,276,340,447.20
	Exchange Gain Difference		----
	Oil Excess		----
	VAT		----
	Total		N11,276,340,447.20

 Transfer to Excess Oil Revenue	Statutory		----
	Exchange Gain Difference		----
	Oil Excess		N103,965,000,000.00
	VAT		----
	Total		N103,965,000,000.00

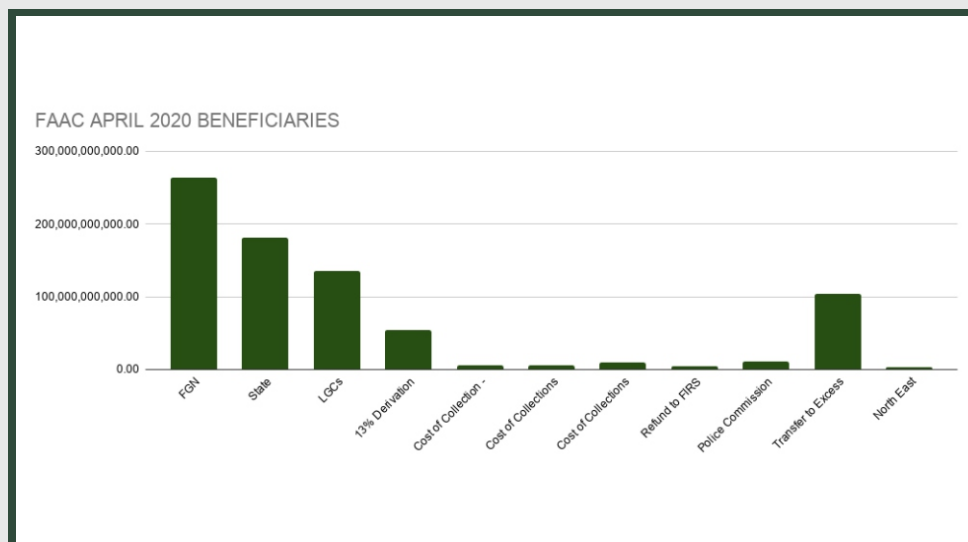
 North East Dev. Comm.	Statutory		----
	Exchange Gain Difference		----
	Oil Excess		----
	VAT		N3,608,057,948.27
	Total		N3,608,057,948.27

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

Summary of Gross Revenue Allocation by FAAC
for the month of March, 2020 Shared in April, 2020



TOTAL(ALL BENEFICIARIES)		
STATUTORY		N478,175,742,863.51
EXCHANGE GAIN DIFFERENCE		N62,983,314,219.42
OIL EXCESS		N119,500,000,000.00
VAT		N120,268,598,275.73
TOTAL		N780,927,655,358.66



FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

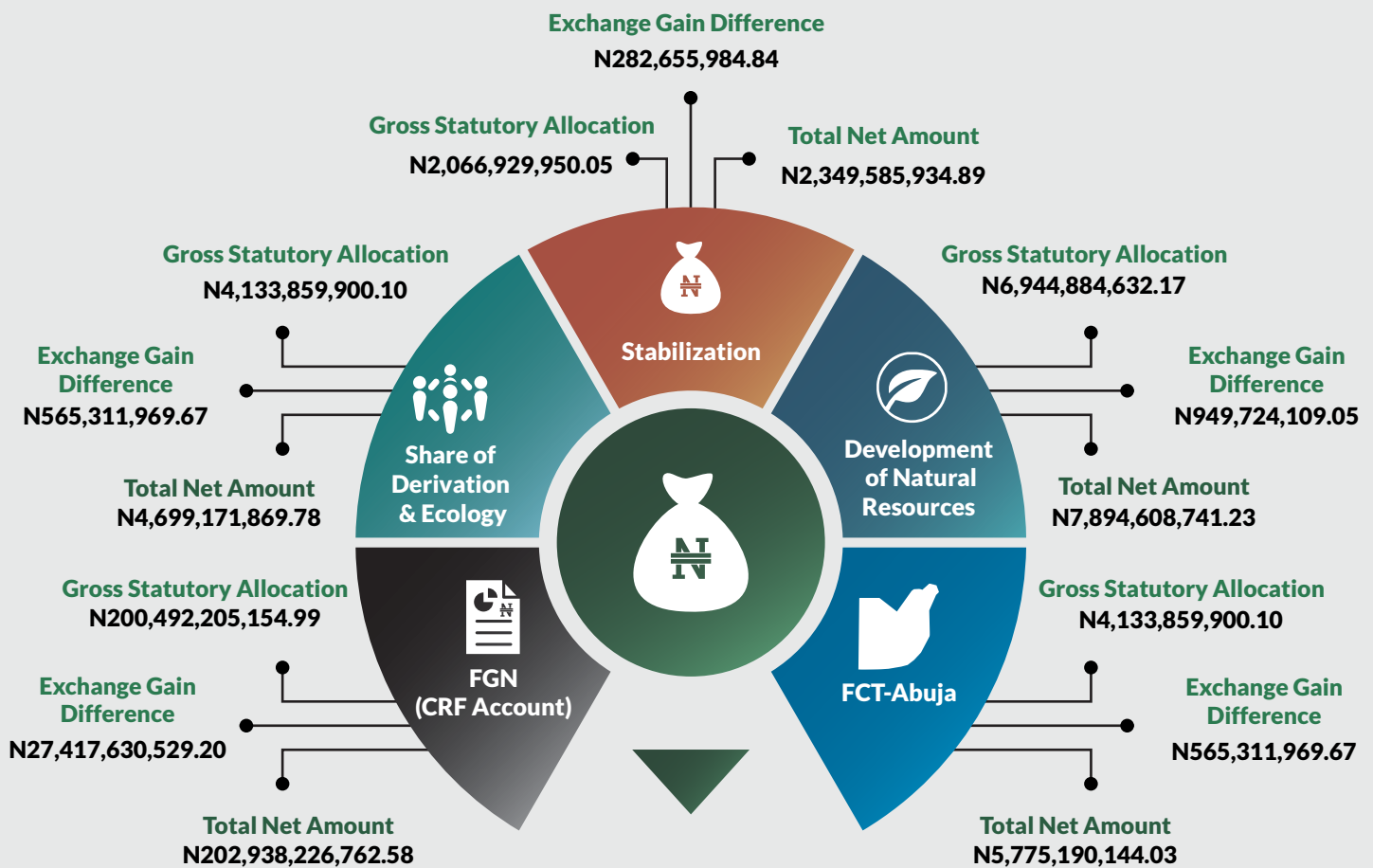
Summary of Gross Revenue Allocation by FAAC
for the month of March, 2020 Shared in April, 2020



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

FG

BENEFICIARIES



SUB-TOTAL	Gross Statutory Allocation	Exchange Gain Difference	Total Net Amount
	N217,771,739,537.42	N29,780,634,562.43	N223,656,783,452.50

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

F.C.T ABUJA



Local Government Councils

	Total Allocation
ABAJI	N324,302,053.88
ABUJA MUNICIPAL	N543,562,503.04
BWARI	N383,257,697.91
GWAGWALADA	N356,399,026.36
KUJE	N345,049,548.84
KWALI	N347,512,303.24

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

FCT Abuja

Gross Statutory Allocation	N773,749,856.13	Exchange Gain Allocation	N105,811,533.48
Deduction	N 0.00		
Value Added Tax	N1,420,521,743.65		



Total Allocation
N2,300,083,133.26

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT




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






ABIA STATE


 **17**
No. of LGCs

BENEFICIARIES




Gross Statutory Allocation  N2,727,545,226.50	13% Share of Derivation (Net)  N615,787,959.29	Gross Total  N3,343,333,185.79
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DEDUCTIONS


External Debt  N33,320,520.20	Contractual Obligation (ISPO)  N0.00	Other Deductions (see Note)  N735,771,002.04
---	--	--

Net Statutory Allocation N2,574,241,663.55		Gross VAT Allocation N1,139,839,864.77
Exchange Gain =N462,035,401.22		Deductions ----- -----
Total Gross Amount N4,945,208,451.78	Total Net Amount N4,176,116,929.54	Net VAT Allocation N1,139,839,864.77

LGAs

Gross Statutory Allocation		N1,767,543,761.34
Deduction		N0.00
Value Added Tax		N679,620,852.84

Exchange Gain Allocation = N241,714,443.49

 **Total Allocation**
N2,688,879,057.67



Total Allocation

ABA NORTH	▶		N137,945,074.10
ABA SOUTH	▶		N233,288,294.94
AROCHUKWU	▶		N161,106,001.26
BENDE	▶		N165,226,671.78
IKWUANO	▶		N149,629,544.97
ISIALA NGWA NORTH	▶		N154,619,311.03
ISIALA NGWA SOUTH	▶		N149,586,597.46
ISUIKWUATO	▶		N145,081,459.01
NNEOCHI	▶		N157,867,521.41
OBIOMA NGWA	▶		N161,084,692.63
OHAFAIA	▶		N177,647,257.57
OSISIOMA	▶		N170,633,146.86
UGWUNAGBO	▶		N129,302,844.75
UKWA EAST	▶		N121,995,806.12
UKWA WEST	▶		N128,247,285.15
UMUAHIA NORTH	▶		N185,860,644.47
UMUAHIA SOUTH	▶		N159,756,904.15

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

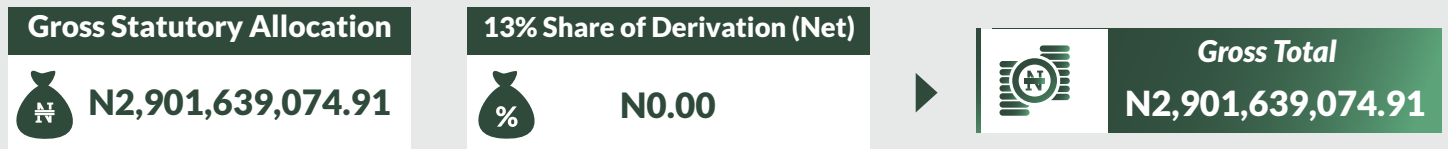
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of March, 2020 Shared in April, 2020



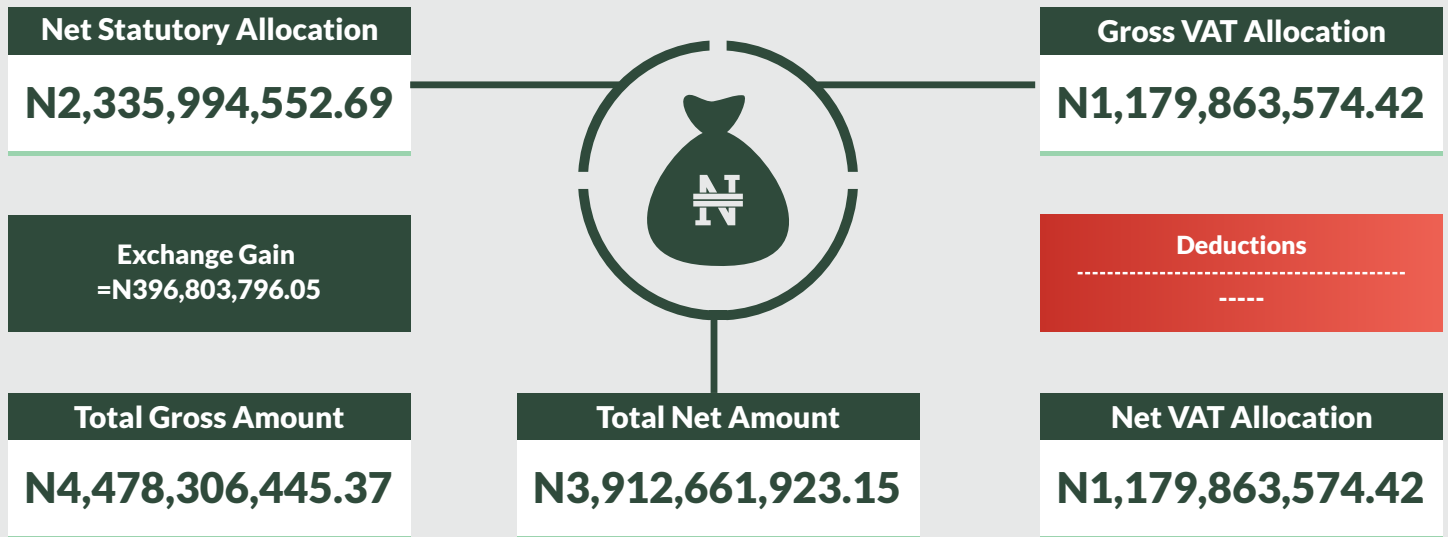
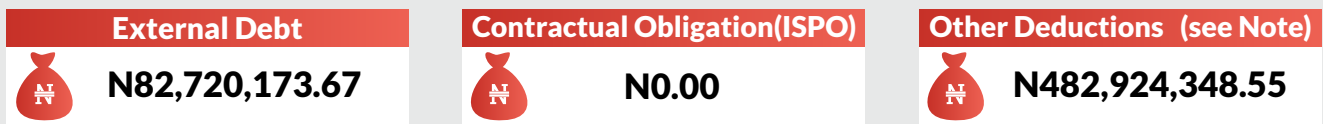
ADAMAWA STATE

21
No. of LGCs

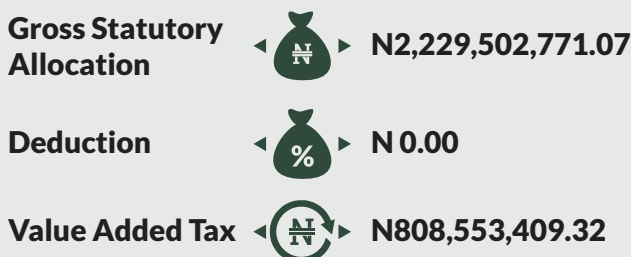
BENEFICIARIES



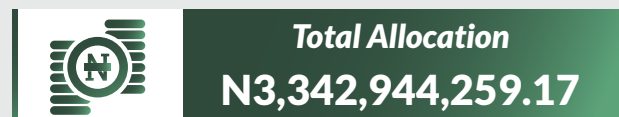
DEDUCTIONS



LGAs



Exchange Gain Allocation = N304,888,078.78





Total Allocation

DEMSA	▶		N166,226,823.97
FUFORE	▶		N196,258,438.35
GANYE	▶		N169,910,148.34
GIREI	▶		N150,829,499.07
GOMBI	▶		N151,014,635.79
GUYUK	▶		N161,450,769.50
HONG	▶		N171,494,535.56
JADA	▶		N177,497,853.72
YOLA-NORTH	▶		N162,043,087.39
LAMURDE	▶		N142,363,817.97
MADAGALI	▶		N145,948,512.14
MAIHA	▶		N141,689,774.89
MAYO-BELWA	▶		N162,197,724.89
MICHIKA	▶		N158,605,830.63
MUBI NORTH	▶		N152,772,113.75
MUBI SOUTH	▶		N143,102,936.85
NUMAN	▶		N134,612,662.08
SHELLENG	▶		N152,945,169.37



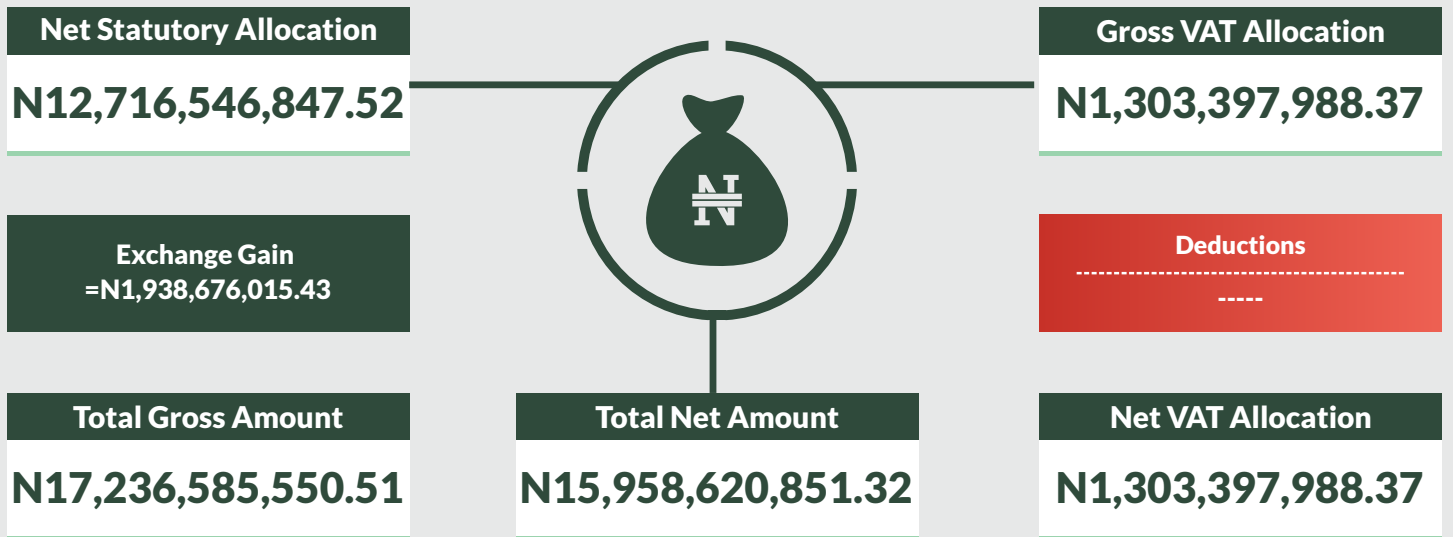
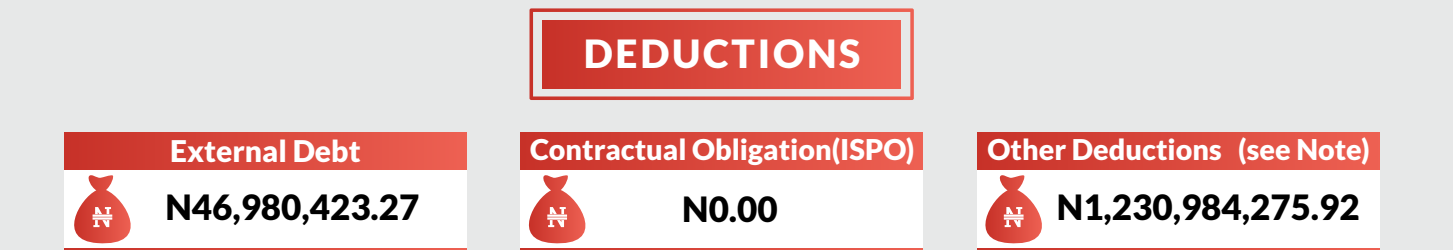
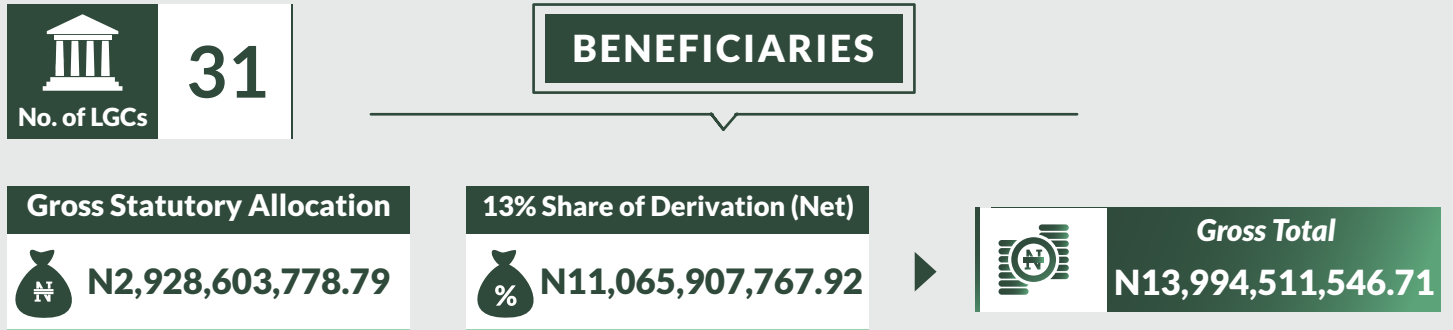
Total Allocation

SONG	▶		N186,252,975.18
TOUNGO	▶		N153,793,425.54
YOLA-SOUTH	▶		N161,933,524.19

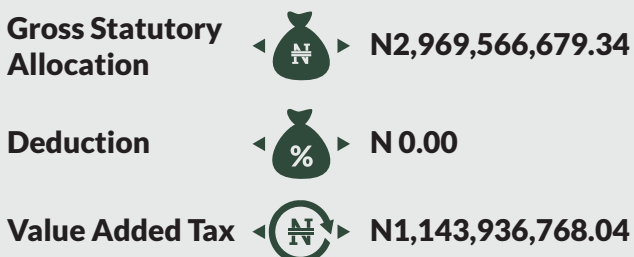
FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

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

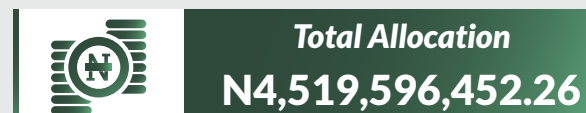
AKWA IBOM STATE



LGAs



Exchange Gain Allocation =N406,093,004.88





Total Allocation

ABAK	▶		N152,959,541.98
EASTERN OBOLO	▶		N121,161,347.10
EKET	▶		N159,318,131.63
EKPE ATAI	▶		N123,431,051.92
ESSIEN UDIM	▶		N164,586,021.18
ETIM EKPO	▶		N141,585,566.59
ETINAN	▶		N161,226,932.37
IBENO	▶		N129,352,380.94
IBESIKPO ASUTAN	▶		N150,060,578.93
IBIONO IBOM	▶		N164,343,018.56
IKA	▶		N126,413,598.56
IKONO	▶		N148,546,581.76
IKOT ABASI	▶		N148,587,915.07
IKOT EKPENE	▶		N153,002,260.73
INI	▶		N139,409,614.58
ITU	▶		N143,951,219.55
MBO	▶		N134,897,702.64
MKPAT ENIN	▶		N165,319,884.73



Total Allocation

NSIT IBOM	▶		N138,948,629.12
NSIT UBIUM	▶		N145,996,408.59
OBAT AKARA	▶		N152,052,351.21
OKOBO	▶		N132,423,297.62
ONNA	▶		N138,348,592.47
ORON	▶		N137,805,015.63
ORUK ANAM	▶		N163,519,356.65
UDUNG UKO	▶		N122,192,614.62
UKANAFUN	▶		N149,136,590.78
UQUO	▶		N123,099,697.59
URUAN	▶		N155,500,483.78
URUE OFFONG/ORUK	▶		N130,962,873.91
UYO	▶		N201,457,191.47

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

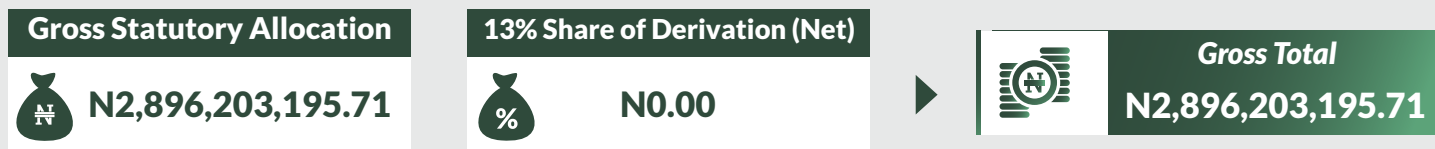
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of March, 2020 Shared in April, 2020



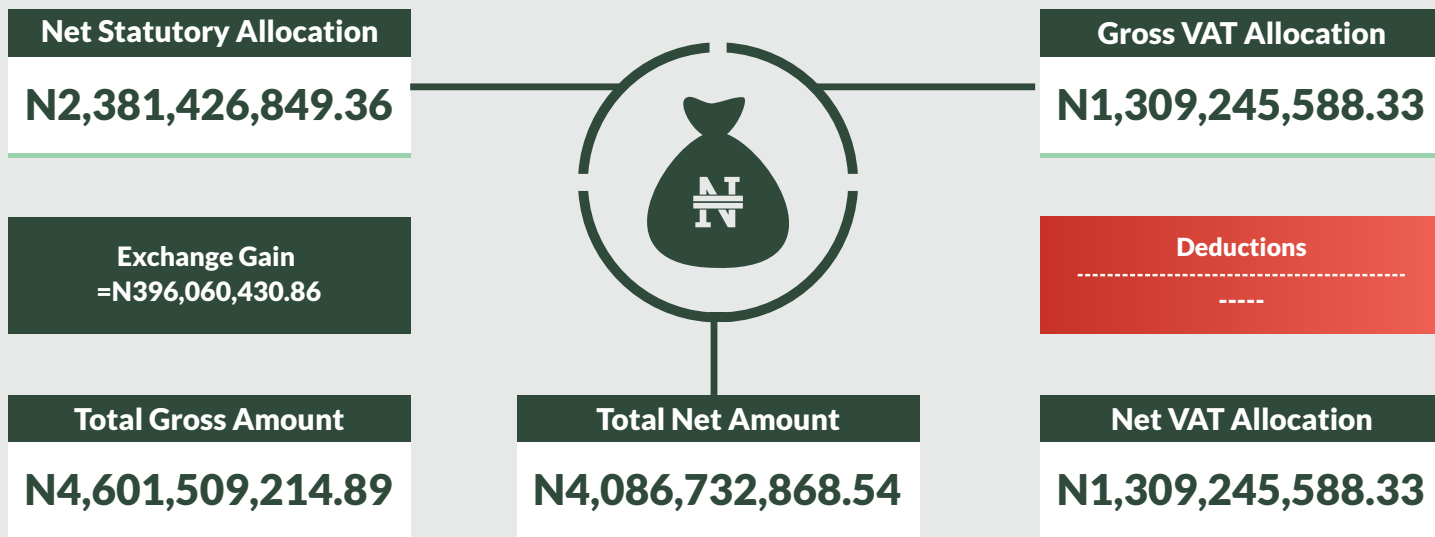
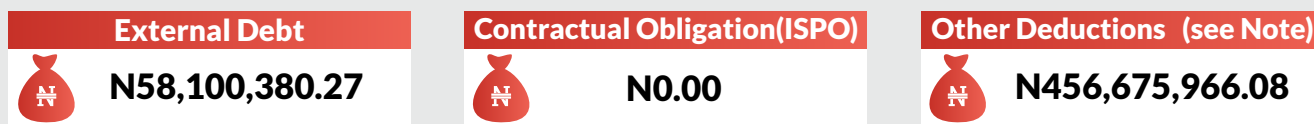
ANAMBRA STATE

 **21**
No. of LGCs

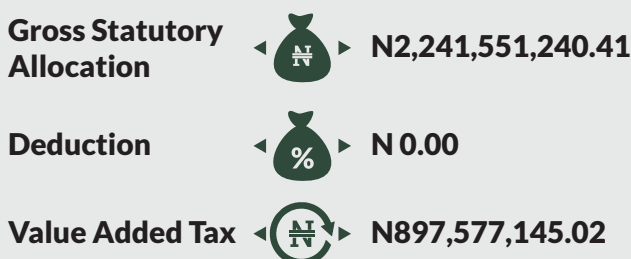
BENEFICIARIES



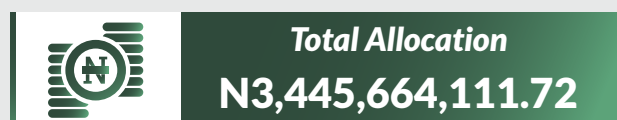
DEDUCTIONS



LGAs



Exchange Gain Allocation =N306,535,726.29





Total Allocation

AGUATA	▶		N224,899,480.23
ANAMBRA EAST	▶		N149,257,935.47
ANAMBRA WEST	▶		N153,608,944.78
ANIOCHA	▶		N187,167,791.67
AWKA NORTH	▶		N139,696,956.81
AWKA SOUTH	▶		N161,870,436.53
AYAMELUM	▶		N150,514,434.95
DUNUKOFIA	▶		N133,537,719.25
EKWUSIGWO	▶		N149,731,378.53
IDEMILI NORTH	▶		N236,869,166.45
IDEMILI SOUTH	▶		N164,869,459.15
IHALA	▶		N199,822,412.37
NJIKOKA	▶		N147,553,259.81
NNEWI NORTH	▶		N147,390,722.50
NNEWI SOUTH	▶		N175,425,964.58
OGBARU	▶		N168,665,757.94
ONISHA NORTH	▶		N140,407,507.76
ONISHA SOUTH	▶		N145,149,871.07



Total Allocation

ORUMBA NORTH	▶		N156,751,728.78
ORUMBA SOUTH	▶		N159,385,011.19
OYI	▶		N153,088,171.89

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

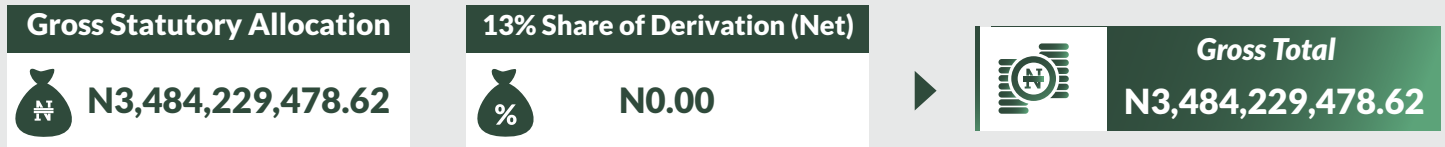
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of March, 2020 Shared in April, 2020



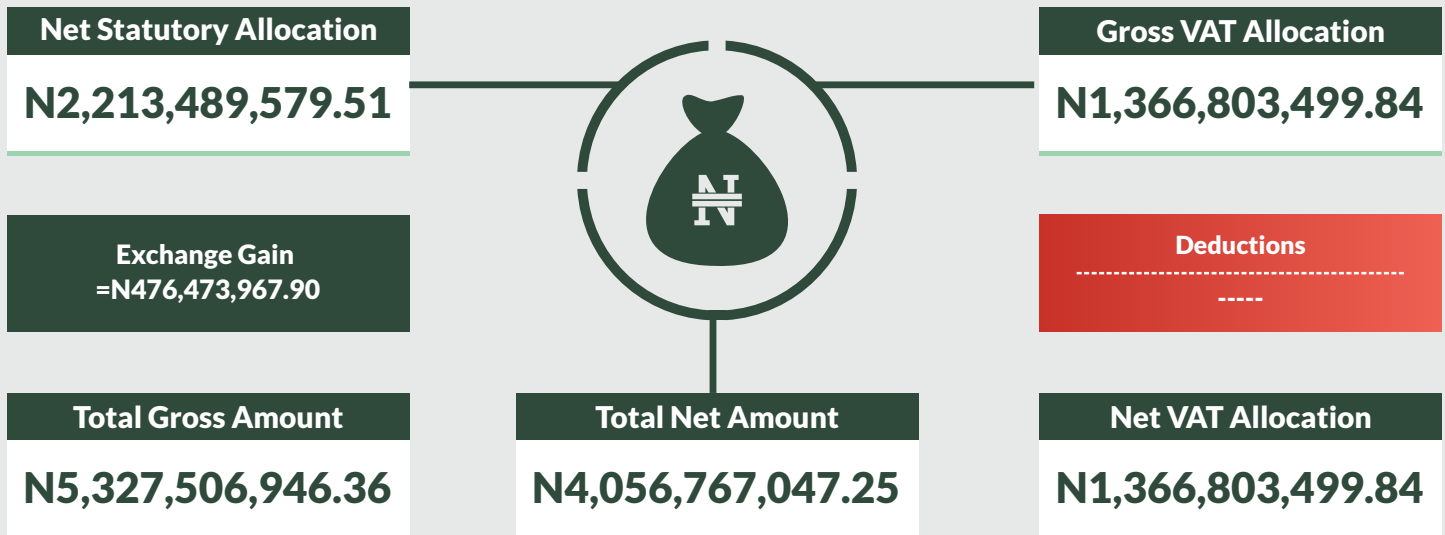
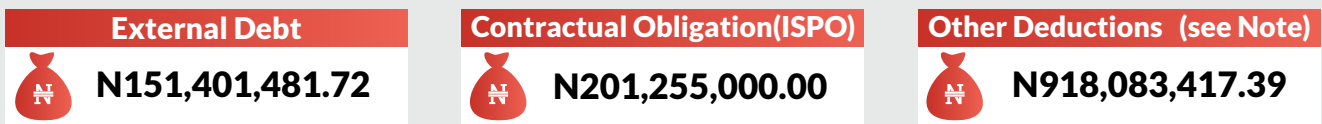
BAUCHI STATE

 **20**
No. of LGCs

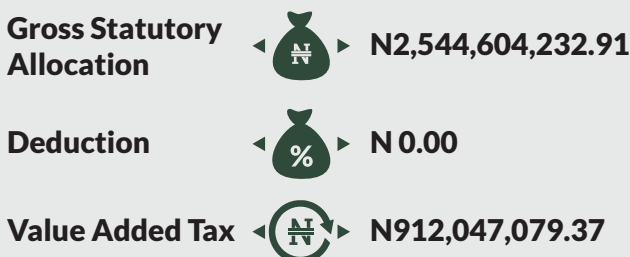
BENEFICIARIES



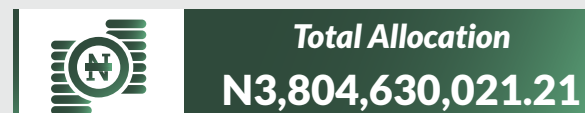
DEDUCTIONS



LGAs



Exchange Gain Allocation =N347,978,708.93





Total Allocation

ALKALERI	▶		N244,207,272.11
BAUCHI	▶		N297,539,848.18
BOGORO	▶		N133,764,374.09
DAMBAN	▶		N157,652,027.65
DARAZO	▶		N198,023,024.07
DASS	▶		N133,516,001.58
GAMAWA	▶		N209,452,091.31
GANJUWA	▶		N207,947,123.72
GIADE	▶		N152,400,625.75
I/GADAU	▶		N174,963,345.51
JAMA'ARE	▶		N136,246,984.22
KATAGUM	▶		N206,184,724.04
KIRFI	▶		N166,174,616.05
MISAU	▶		N197,306,372.53
NINGI	▶		N249,650,953.14
SHIRA	▶		N188,974,063.98
TAFAWA BALEWA	▶		N185,444,927.50
TORO	▶		N253,627,161.53



Total Allocation

WARJI	▶		N145,998,916.49
ZAKI	▶		N165,555,567.76

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

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



BAYELSA STATE

No. of LGCs **8**

BENEFICIARIES

Gross Statutory Allocation N2,577,339,483.81	13% Share of Derivation (Net) N9,162,656,283.39	Gross Total N11,739,995,767.20
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DEDUCTIONS

External Debt N42,171,744.99	Contractual Obligation (ISPO) N0.00	Other Deductions (see Note) N1,431,714,433.87
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Net Statutory Allocation N10,266,109,588.34		Gross VAT Allocation N1,011,791,704.39
Exchange Gain =N1,511,900,777.17		Deductions ----- ----
Total Gross Amount N14,263,688,248.76		Net VAT Allocation N1,011,791,704.39
Total Net Amount N12,789,802,069.90		

LGAs









Gross Statutory Allocation		N1,035,747,063.79
Deduction		N0.00
Value Added Tax		N362,437,528.01

Exchange Gain Allocation =N141,640,071.72

Total Allocation
N1,539,824,663.52



Total Allocation

BRASS	▶		N183,075,694.75
EKERMOR	▶		N210,961,843.81
KOLOKUMA/OPOKUMA	▶		N140,968,520.89
NEMBE	▶		N170,414,960.58
OGBIA	▶		N181,245,749.48
SAGBAMA	▶		N179,515,004.29
SOUTHERN IJAW	▶		N242,648,185.92
YENAGOA	▶		N230,994,703.79

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

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



BENUE STATE

23
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation ₦3,266,690,370.85	13% Share of Derivation (Net) ₦0.00	Gross Total ₦3,266,690,370.85
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DEDUCTIONS

External Debt ₦29,660,990.61	Contractual Obligation (ISPO) ₦103,855,987.23	Other Deductions (see Note) ₦1,021,386,823.31
--	---	---

Net Statutory Allocation ₦2,111,786,569.70		Gross VAT Allocation ₦1,289,892,672.83
Exchange Gain =₦446,725,146.11		Deductions ----- -----
Total Gross Amount ₦5,003,308,189.79	Total Net Amount ₦3,848,404,388.64	Net VAT Allocation ₦1,289,892,672.83

LGAs

Gross Statutory Allocation	₦2,768,923,230.58
Deduction	₦ (139,538,498.52)
Value Added Tax	₦937,031,447.37

Exchange Gain Allocation = ₦378,654,691.54

Total Allocation
₦3,945,070,870.98



Total Allocation

ADO	▶		N172,863,806.51
AGATU	▶		N151,244,478.95
APA	▶		N145,794,341.41
BURUKU	▶		N176,728,738.71
GBOKO	▶		N231,555,397.27
GUMA	▶		N184,182,735.28
GWER EAST	▶		N174,186,877.24
GWER WEST	▶		N150,848,897.62
KATSINA ALA	▶		N191,393,180.53
KONSHISHA	▶		N183,214,737.88
KWANDE	▶		N206,161,668.65
LOGO	▶		N160,955,270.16
MAKURDI	▶		N197,378,119.94
OBI	▶		N140,703,935.98
OGBADIBO	▶		N148,923,958.76
OHIMINI	▶		N133,678,900.27
OJU	▶		N170,723,627.91
OKPOKWU	▶		N162,634,493.87



Total Allocation

OTUKPO	▶		N191,770,370.75
TARKA	▶		N130,283,382.37
UKUM	▶		N180,138,145.85
USHONGO	▶		N173,990,195.27
VANDEIKYA	▶		N185,715,609.79

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

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



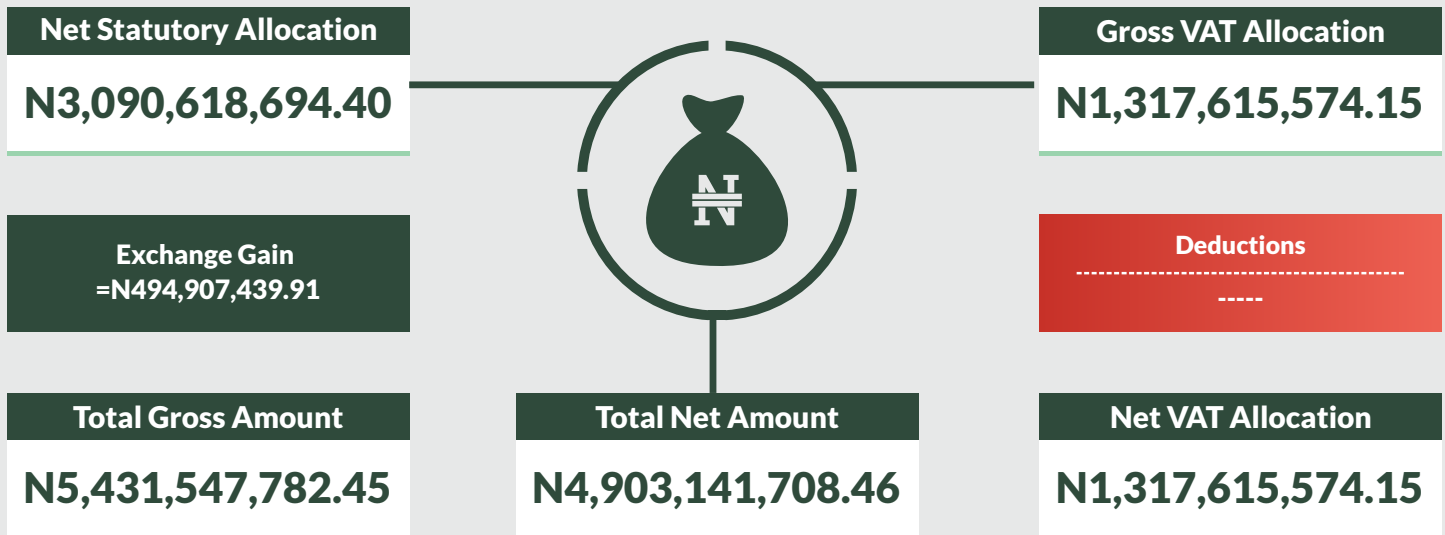
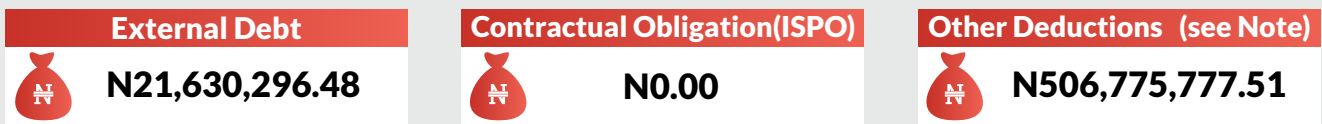
BORNO STATE

27
No. of LGCs

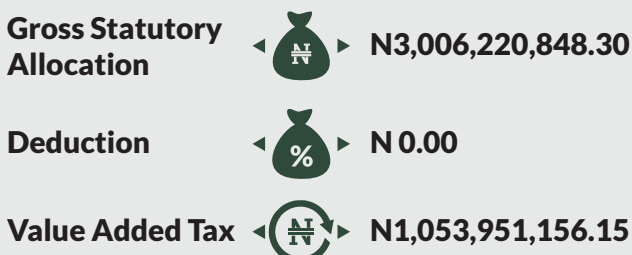
BENEFICIARIES



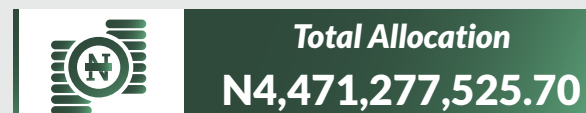
DEDUCTIONS



LGAs



Exchange Gain Allocation =N411,105,521.25














Total Allocation

ABADAN	▶		N158,096,963.70
ASKIRA UBA	▶		N157,195,947.96
BAMA	▶		N216,405,361.64
BAYO	▶		N129,314,476.03
BIU	▶		N174,545,047.58
CHIBOK	▶		N127,953,015.90
DAMBOA	▶		N206,946,948.78
DIKWA	▶		N141,818,400.66
GUBIO	▶		N165,791,493.33
GUZAMALA	▶		N142,272,054.41
GWOZA	▶		N205,085,670.36
HAWUL	▶		N146,546,638.45
JERE	▶		N171,135,665.45
KAGA	▶		N146,196,444.89
KALA BALGE	▶		N134,775,724.05
KONDUGA	▶		N190,985,671.28
KUKAWA	▶		N199,596,997.18
KWAYA KUSAR	▶		N117,935,398.59



Total Allocation

MAFA	▶		N152,106,967.61
MAGUMERI	▶		N176,696,611.64
MAIDUGURI METRO	▶		N272,009,542.34
MARTE	▶		N163,205,146.18
MOBBAR	▶		N153,457,053.49
MONGUNO	▶		N150,076,584.90
NGALA	▶		N177,233,073.81
NGANZAI	▶		N148,560,101.29
SHANI	▶		N145,334,524.20

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

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



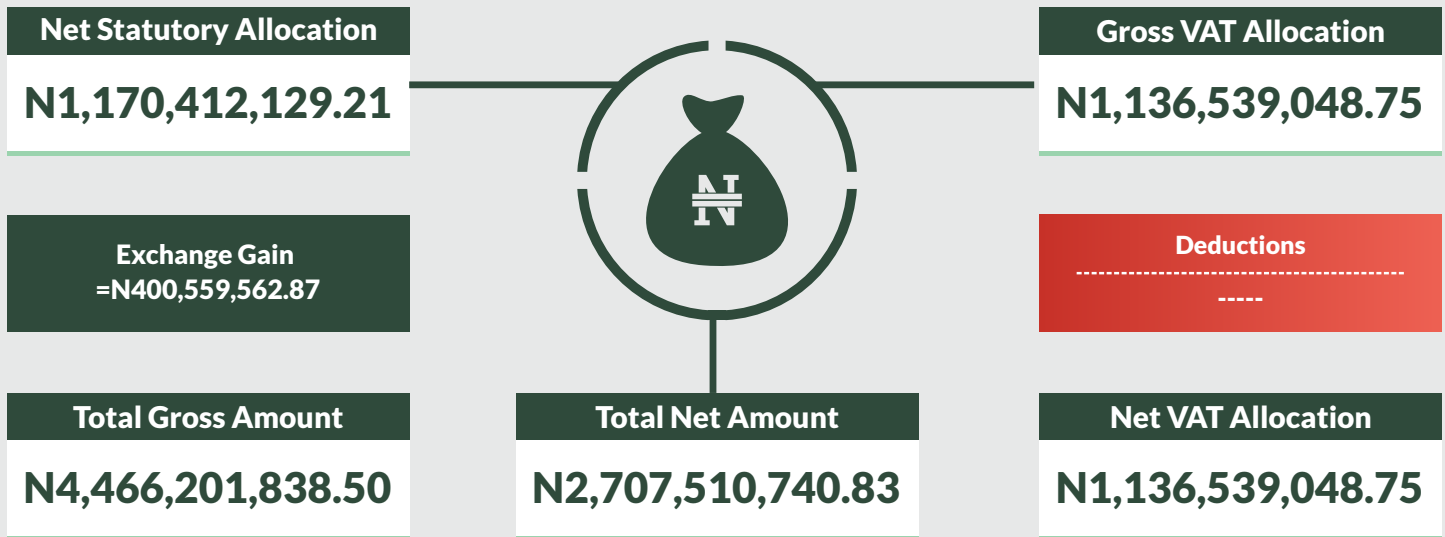
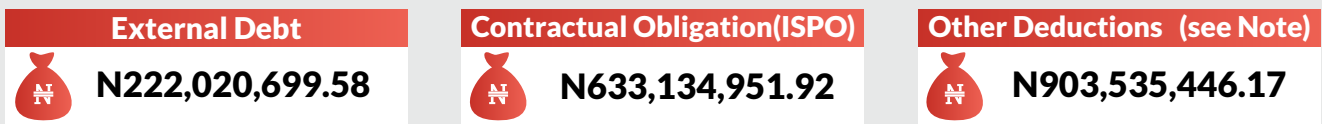
CROSS RIVER STATE

 **18**
No. of LGCs

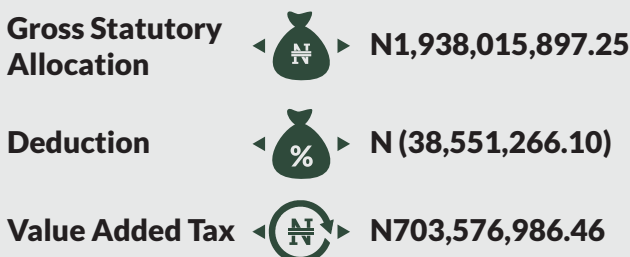
BENEFICIARIES



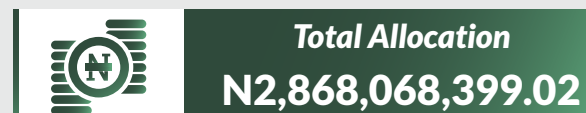
DEDUCTIONS



LGAs



Exchange Gain Allocation =N265,026,781.41





Total Allocation

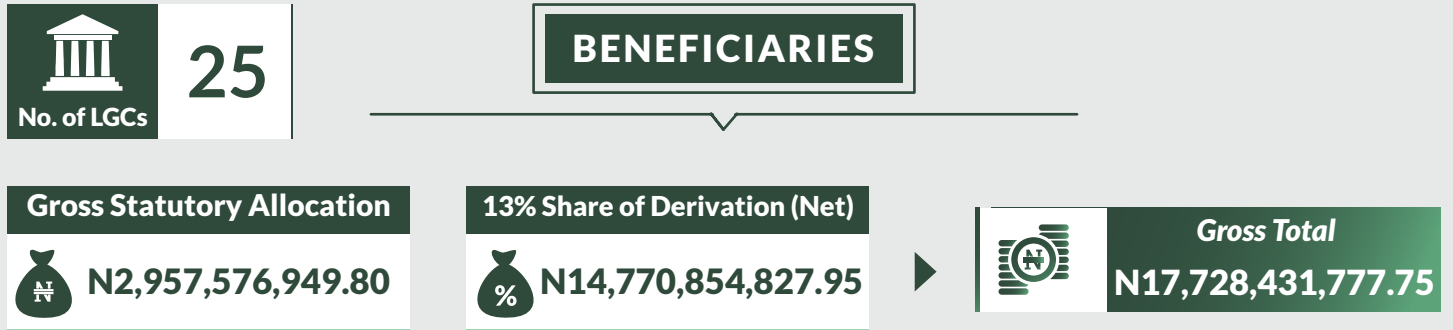
ABI	▶		N153,019,273.40
AKAMKPA	▶		N183,158,756.11
AKPABUYO	▶		N187,064,783.53
BAKASSI	▶		N117,824,617.34
BEKWARA	▶		N141,390,997.31
BIASE	▶		N162,781,381.09
BOKI	▶		N182,206,915.35
CALABAR MUNICIPAL	▶		N152,348,140.85
CALABAR SOUTH	▶		N160,729,389.97
ETUNG	▶		N125,562,480.80
IKOM	▶		N166,418,360.89
OBANLIKU	▶		N144,010,633.36
OBUBRA	▶		N161,051,625.09
OBUDU	▶		N153,575,578.09
ODUKPANI	▶		N171,663,517.18
OGAJA	▶		N162,125,949.74
YAKURR	▶		N164,667,015.08
YALA	▶		N178,468,983.83

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

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



DELTA STATE



Gross Statutory Allocation

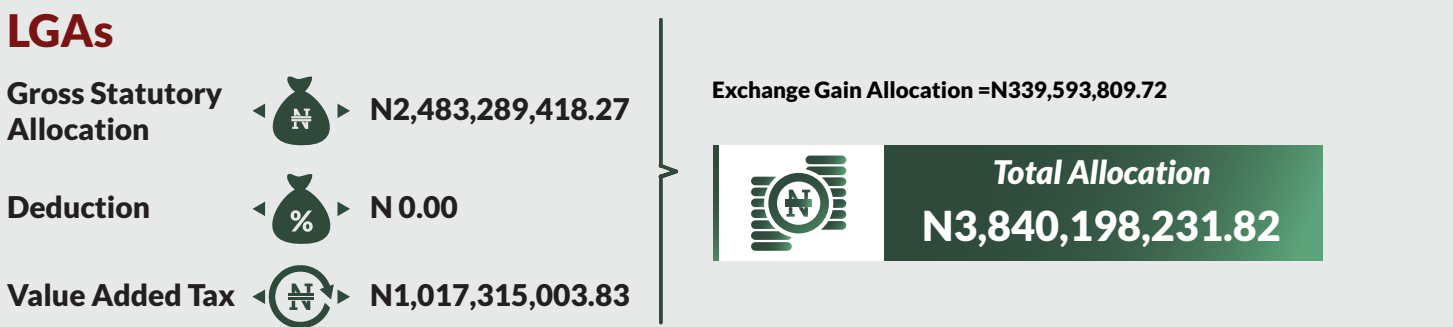
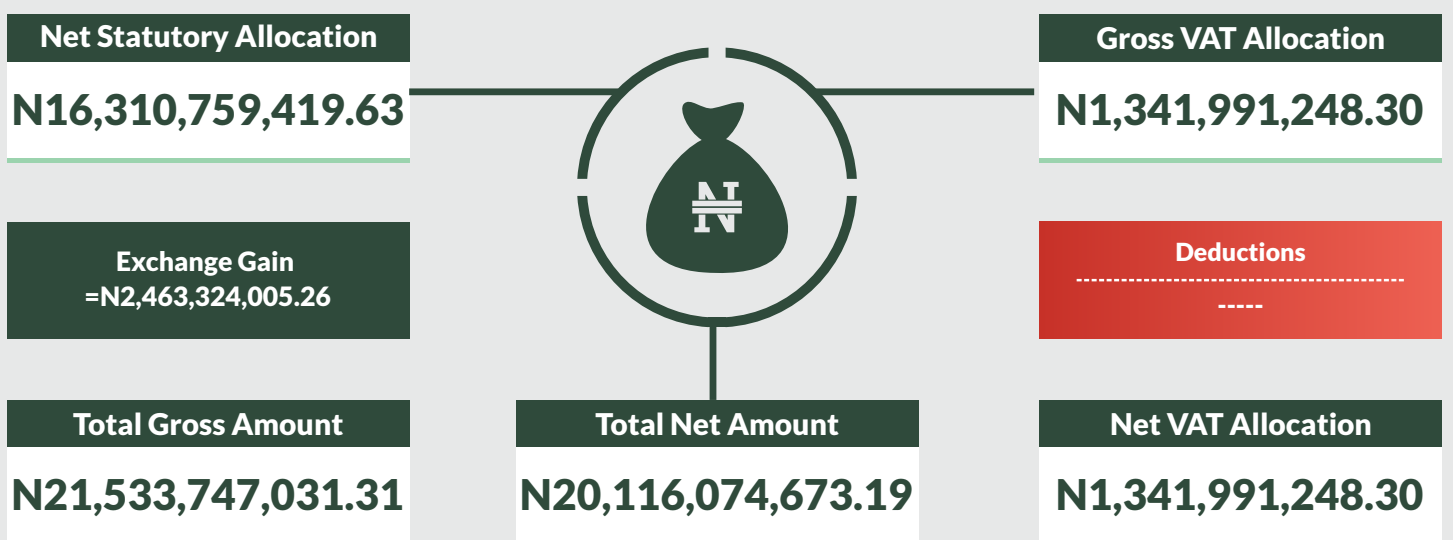
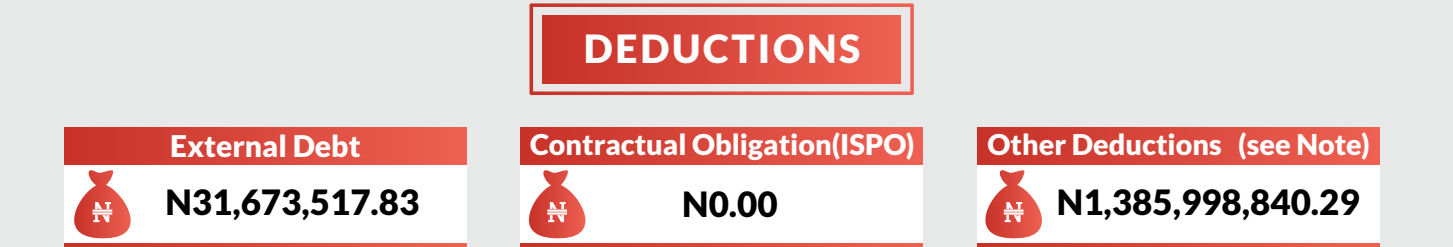
N2,957,576,949.80

13% Share of Derivation (Net)

N14,770,854,827.95



















Gross Total

N17,728,431,777.75





Total Allocation

ANIOCHA NORTH	▶		N132,029,967.61
ANIOCHA SOUTH	▶		N143,705,269.55
BOMADI	▶		N123,939,865.45
BURUTU	▶		N173,491,037.77
ETHIOPE EAST	▶		N161,119,905.37
ETHIOPE WEST	▶		N164,210,851.93
IKA NORTH EAST	▶		N169,771,876.99
IKA SOUTH	▶		N160,424,724.81
ISOKO NORTH	▶		N151,797,964.98
ISOKO SOUTH	▶		N172,140,106.45
NDOKWA EAST	▶		N141,554,147.41
NDOKWA WEST	▶		N148,748,327.71
OKPE	▶		N137,947,318.09
OSHIMILI NORTH	▶		N134,647,300.15
OSHIMILI SOUTH	▶		N145,868,290.34
PATANI	▶		N120,470,394.26
SAPELE	▶		N152,015,817.89
UDU	▶		N155,309,634.42

*Total Allocation*

UGHELLI NORTH	▶		N205,814,132.22
UGHELLI SOUTH	▶		N165,303,547.91
UKWUANI	▶		N132,563,325.83
UVWIE	▶		N155,242,821.70
WARRI SOUTH	▶		N191,877,371.96
WARRI NORTH	▶		N153,243,164.26
WARRI SOUTH-WEST	▶		N146,961,066.74

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

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

EBONYI STATE







 **13**
No. of LGCs

BENEFICIARIES




Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
 N2,605,955,890.08	 N0.00	 N2,605,955,890.08

DEDUCTIONS


External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
 N44,424,386.05	 N0.00	 N416,715,073.46

Net Statutory Allocation		Gross VAT Allocation
N2,144,816,430.57		N1,173,752,960.67
Exchange Gain =N356,368,646.42		Deductions ----- -----
Total Gross Amount		Net VAT Allocation
N4,136,077,497.18	Total Net Amount	N1,173,752,960.67
	N3,674,938,037.66	

LGAs

Gross Statutory Allocation	 N1,433,619,260.77
Deduction	 N(45,097,823.12)
Value Added Tax	 N591,047,643.84

Exchange Gain Allocation = N196,049,732.61

 **Total Allocation**
N2,175,618,814.10



Total Allocation

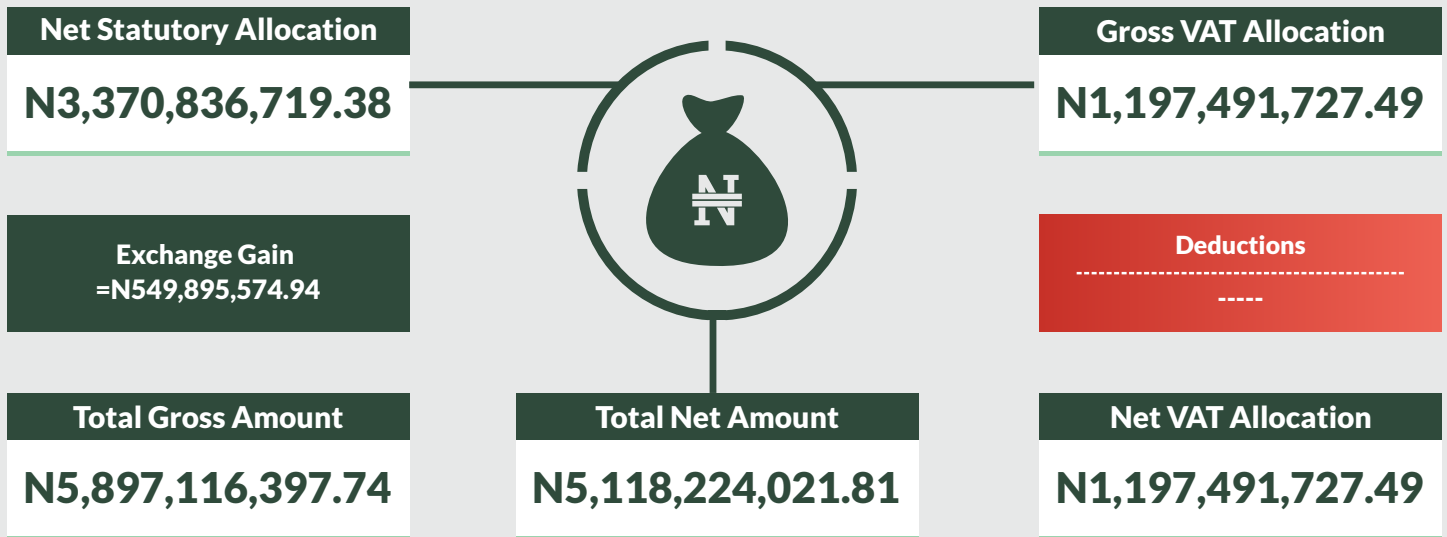
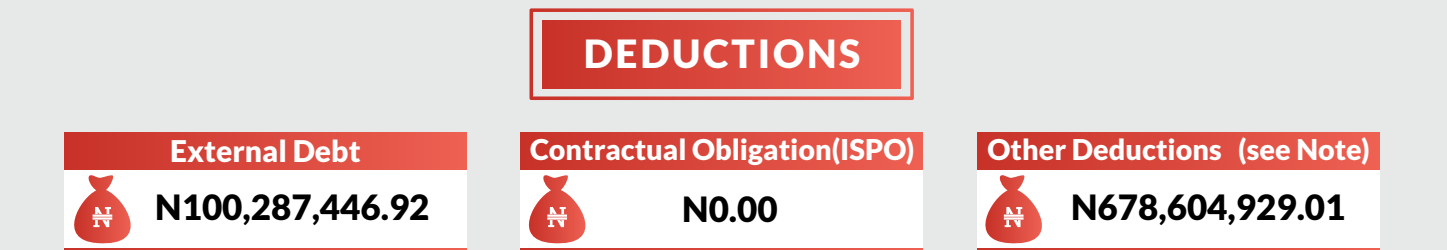
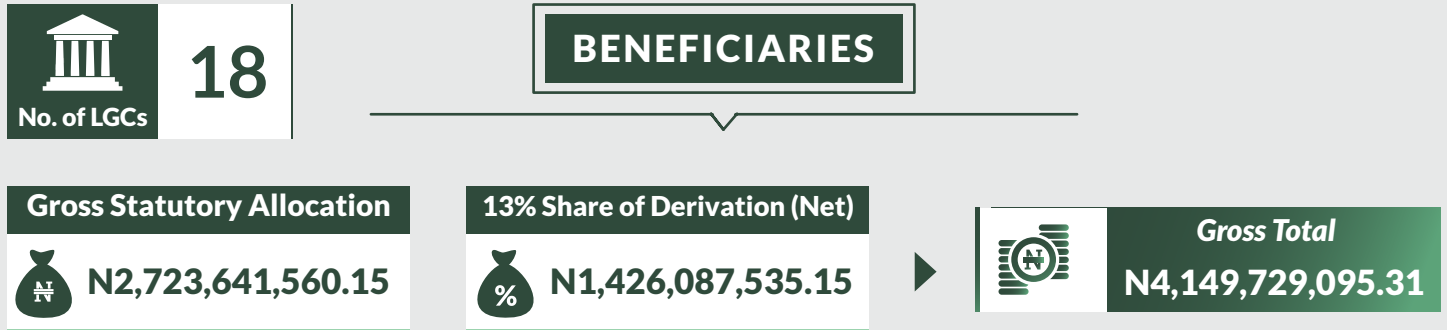
ABAKALIKI	▶		N165,877,083.67
AFIKPO NORTH	▶		N158,718,366.05
AFIKPO SOUTH	▶		N159,760,011.33
EBONYI	▶		N153,025,665.58
EZZA NORTH	▶		N154,233,829.65
EZZA SOUTH	▶		N157,641,381.26
IKWO	▶		N184,242,982.22
ISHIELU	▶		N163,242,410.35
IVO	▶		N149,143,067.00
IZZI	▶		N201,397,949.03
OHAOZARA	▶		N159,993,913.49
OHAUKWU	▶		N176,247,781.81
ONICHA	▶		N192,094,372.67

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

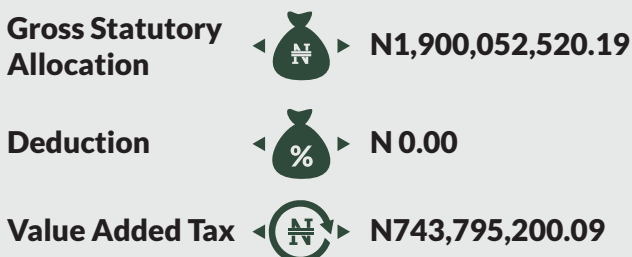
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of March, 2020 Shared in April, 2020



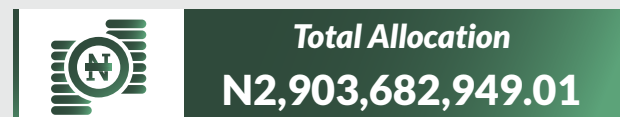
EDO STATE



LGAs






Exchange Gain Allocation =N259,835,228.73





Total Allocation

AKOKO EDO	▶		N198,254,315.62
EGOR	▶		N197,251,331.43
ESAN CENTRAL	▶		N129,393,077.67
ESAN NORTH EAST	▶		N133,353,506.70
ESAN SOUTH EAST	▶		N156,558,650.81
ESAN WEST	▶		N135,615,777.61
ETSAKO CENTRAL	▶		N133,083,192.61
ETSAKO EAST	▶		N153,218,245.10
ETSAKO WEST	▶		N169,084,970.73
IGUEBEN	▶		N123,981,101.25
IKPOBA OKHA	▶		N215,006,443.59
OREDO	▶		N219,899,546.89
ORHIONWON	▶		N168,739,838.29
OVIA NORTH EAST	▶		N160,430,353.40
OVIA SOUTH WEST	▶		N169,958,700.77
OWAN EAST	▶		N155,312,147.33
OWAN WEST	▶		N129,658,766.07
UHUNMWODE	▶		N154,882,983.13

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

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






EKITI STATE


 **16**
No. of LGCs

BENEFICIARIES




Gross Statutory Allocation  N2,604,485,364.36	13% Share of Derivation (Net)  N0.00	Gross Total  N2,604,485,364.36
--	--	--

DEDUCTIONS

External Debt  N98,939,420.89	Contractual Obligation (ISPO)  N102,458,000.01	Other Deductions (see Note)  N577,098,993.81
---	--	--

Net Statutory Allocation N1,825,988,949.65		Gross VAT Allocation N1,076,622,260.19
Exchange Gain =N356,167,549.67		Deductions ----- -----
Total Gross Amount N4,037,275,174.22	Total Net Amount N3,258,778,759.51	Net VAT Allocation N1,076,622,260.19

LGAs

Gross Statutory Allocation		N1,508,710,605.20
Deduction		N 0.00
Value Added Tax		N611,363,421.43

Exchange Gain Allocation =N206,318,594.37

 **Total Allocation**
N2,326,392,620.99



Total Allocation

ADO EKITI	▶		N190,754,891.98
AIYEKIRE	▶		N144,027,480.44
EFON	▶		N133,963,049.48
EKITI EAST	▶		N141,529,997.68
EKITI SOUTH WEST	▶		N149,993,324.62
EKITI WEST	▶		N153,362,601.98
EMURE	▶		N126,336,119.26
IDO-OSI	▶		N153,320,036.34
IJERO	▶		N166,540,272.71
IKERE	▶		N144,827,555.90
IKOLE	▶		N154,247,009.52
ILEJEMEJI	▶		N109,646,235.93
IREPODUN/IFELODUN	▶		N138,301,139.92
ISE/ORUN	▶		N134,550,695.44
MOBA	▶		N144,498,359.89
OYE	▶		N140,493,849.88

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

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



ENUGU STATE

17
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation ₦2,929,356,028.27	13% Share of Derivation (Net) ₦0.00	Gross Total ₦2,929,356,028.27
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DEDUCTIONS

External Debt ₦95,752,542.72	Contractual Obligation (ISPO) ₦0.00	Other Deductions (see Note) ₦359,035,558.30
--	---	---

Net Statutory Allocation ₦2,474,567,927.25		Gross VAT Allocation ₦1,308,898,134.43
Exchange Gain =₦400,594,133.87		Deductions -----
Total Gross Amount ₦4,638,848,296.57	Total Net Amount ₦4,184,060,195.55	Net VAT Allocation ₦1,308,898,134.43

LGAs

Gross Statutory Allocation	₦1,930,481,608.60
Deduction	₦0.00
Value Added Tax	₦785,479,701.63

Exchange Gain Allocation = ₦263,996,455.36

Total Allocation
₦2,979,957,765.59



Total Allocation

AGWU	▶		N176,436,165.49
ANINRI	▶		N150,616,007.60
ENUGU EAST	▶		N201,450,453.51
ENUGU NORTH	▶		N189,708,954.23
ENUGU SOUTH	▶		N181,234,359.20
EZEAGU	▶		N173,620,830.92
IGBO ETITI	▶		N178,189,454.27
IGBO EZE NORTH	▶		N193,142,746.06
IGBO EZE SOUTH	▶		N171,014,284.42
ISI UZO	▶		N162,772,914.50
NKANU EAST	▶		N168,443,983.75
NKANU WEST	▶		N164,611,570.18
NSUKKA	▶		N214,340,209.54
OJI RIVER	▶		N149,319,266.08
UDENU	▶		N165,271,497.74
UDI	▶		N186,212,480.90
UZO UWANI	▶		N153,572,587.20

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

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



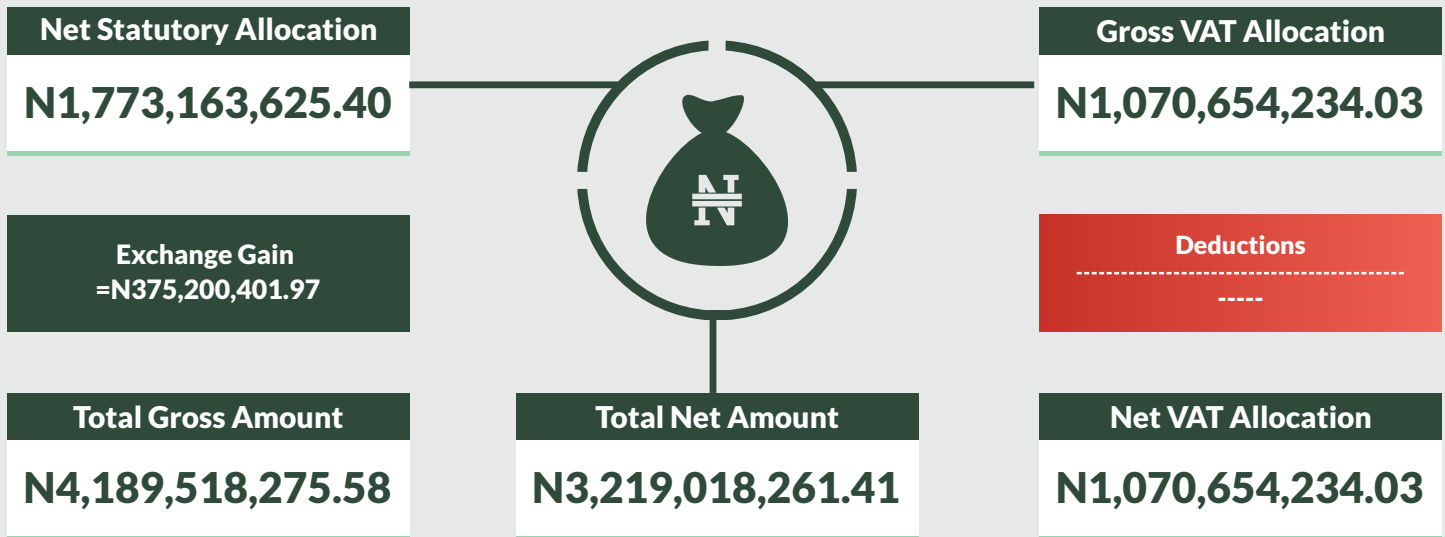
GOMBE STATE

11
No. of LGCs

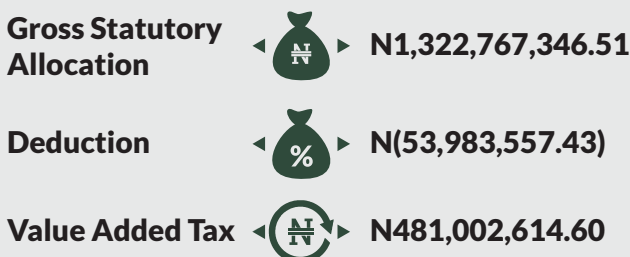
BENEFICIARIES



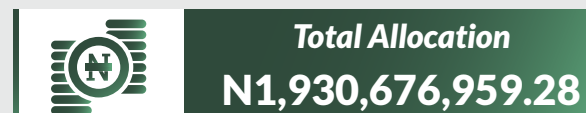
DEDUCTIONS



LGAs



Exchange Gain Allocation =N180,890,555.59





Total Allocation

AKKO	▶		N229,505,935.75
BALANGA	▶		N169,634,044.76
BILLIRI	▶		N169,609,232.36
DUKKU	▶		N181,844,982.60
FUNAKAYE	▶		N180,340,308.69
GOMBE	▶		N195,430,470.79
KALTUNGO	▶		N152,678,550.92
KWAMI	▶		N165,162,705.56
NAFADA	▶		N149,073,963.57
SHOMGOM	▶		N144,172,416.41
YAMALTU/DEBA	▶		N193,224,347.85

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

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



IMO STATE

No. of LGCs **27**

BENEFICIARIES

Gross Statutory Allocation ₦3,028,522,847.03	13% Share of Derivation (Net) ₦1,052,650,621.98	➔	Gross Total ₦4,081,173,469.01
--	---	---	---

DEDUCTIONS

External Debt ₦55,064,324.16	Contractual Obligation (ISPO) ₦0.00	Other Deductions (see Note) ₦1,008,399,955.69
--	---	---

Net Statutory Allocation ₦3,017,709,189.16		Gross VAT Allocation ₦1,291,934,857.73
Exchange Gain =₦563,199,263.86		Deductions -----
Total Gross Amount ₦5,936,307,590.59		Net VAT Allocation ₦1,291,934,857.73
Total Net Amount ₦4,872,843,310.74		

LGAs

Gross Statutory Allocation	₦2,587,274,787.57
Deduction	₦0.00
Value Added Tax	₦1,036,106,462.67

Exchange Gain Allocation = ₦353,813,975.70

Total Allocation
₦3,977,195,225.94



Total Allocation

ABOH MBAISE	▶		N160,553,650.66
AHIAZU MBAISE	▶		N151,521,506.66
EHIME MBANO	▶		N139,139,446.43
EZINIHITE MBAISE	▶		N148,533,038.41
IDEATO NORTH	▶		N155,774,735.91
IDEATO SOUTH	▶		N156,287,878.18
IHITE UBOMA	▶		N140,754,147.13
IKEDURU	▶		N149,337,200.38
ISIALA MBANO	▶		N167,325,471.48
ISU	▶		N149,990,344.18
MBAITOLI	▶		N181,813,335.83
NGOR/OKPALA	▶		N154,844,596.39
NJABA	▶		N142,462,020.20
NKWANGELE	▶		N138,271,212.84
NKWERRE	▶		N123,154,286.93
OBOWO	▶		N133,921,993.49
OGUTA	▶		N153,035,738.24
OHAJI/EBEMA	▶		N165,817,370.39



Total Allocation

OKIGWE	▶		N146,195,090.39
ONUIMO	▶		N131,267,399.50
ORLU	▶		N144,580,745.75
ORSU	▶		N139,777,463.36
ORU	▶		N135,700,219.85
ORU WEST	▶		N139,630,548.30
OWERRI MUNICIPAL	▶		N141,395,166.28
OWERRI NORTH	▶		N152,112,819.26
OWERRI WEST	▶		N133,997,799.51

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

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



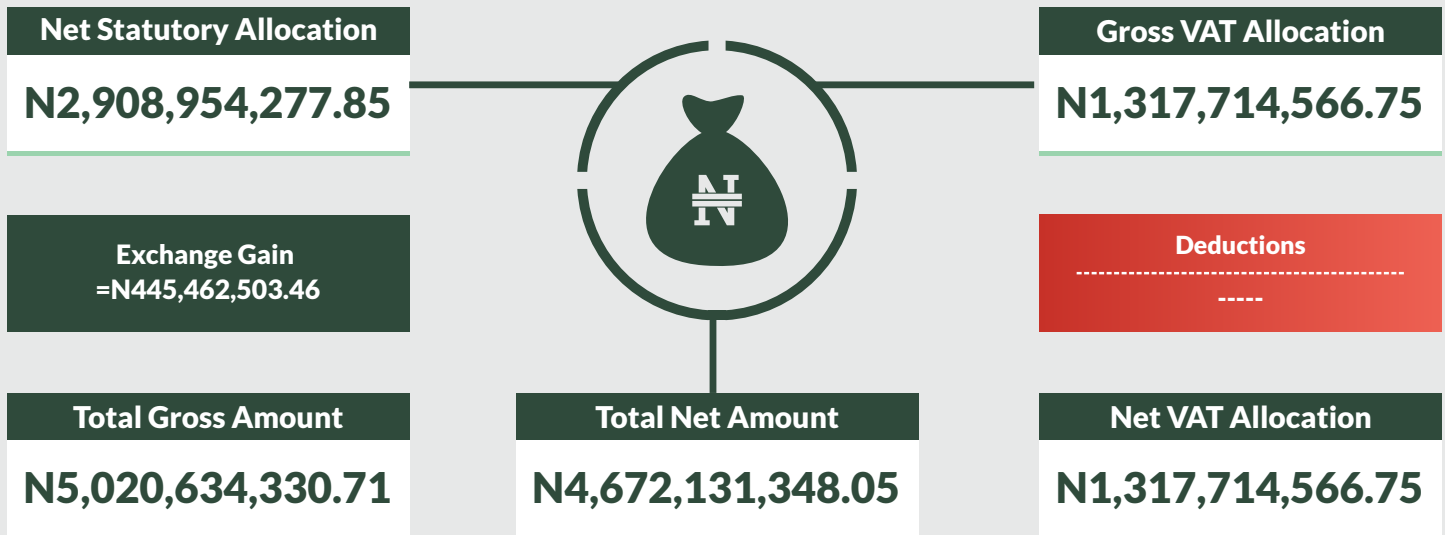
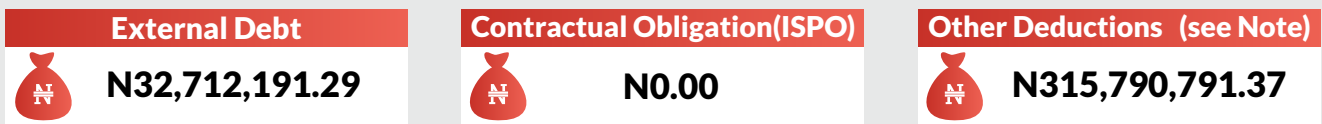
JIGAWA STATE

 **27**
No. of LGCs

BENEFICIARIES



DEDUCTIONS



LGAs

Gross Statutory Allocation  **N2,718,175,764.50**

Deduction  **N0.00**

Value Added Tax  **N1,056,302,231.45**

Exchange Gain Allocation = N371,714,894.19

Total Allocation
N4,146,192,890.13



Total Allocation

AUYO	▶		N140,613,388.18
BABURA	▶		N165,987,475.68
BIRNIN KUDU	▶		N204,446,813.23
BIRNIWA	▶		N152,933,121.75
GAGARAWA	▶		N131,362,327.36
BUJI	▶		N130,902,966.10
DUTSE	▶		N182,597,032.05
GARKI	▶		N152,804,248.03
GUMEL	▶		N134,826,561.03
GURI	▶		N141,143,138.40
GWARAM	▶		N195,770,048.48
GWIWA	▶		N144,957,573.88
HADEJIA	▶		N126,401,853.79
JAHUN	▶		N171,186,108.46
KAFIN HAUSA	▶		N190,469,127.94
KAUGAMA	▶		N140,503,293.08
KAZAURE	▶		N149,378,182.55
KIRI-KASAMMA	▶		N156,635,225.84



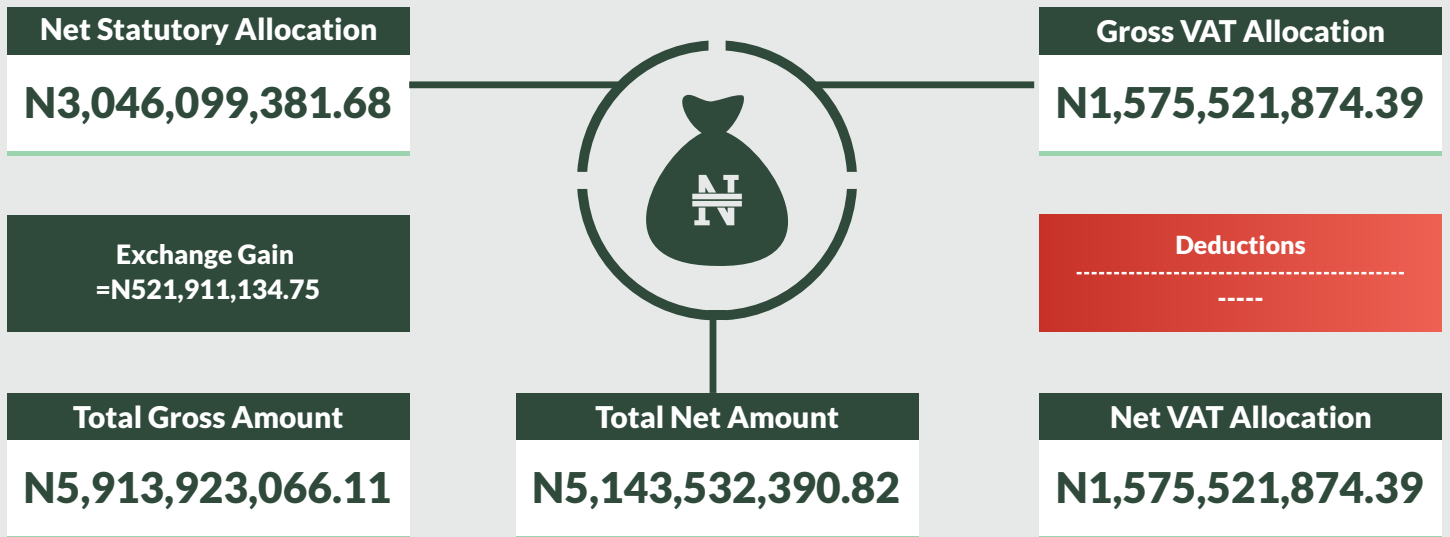
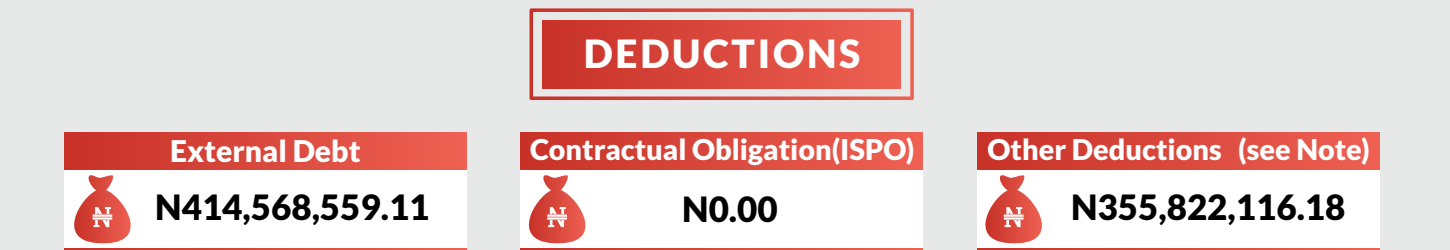
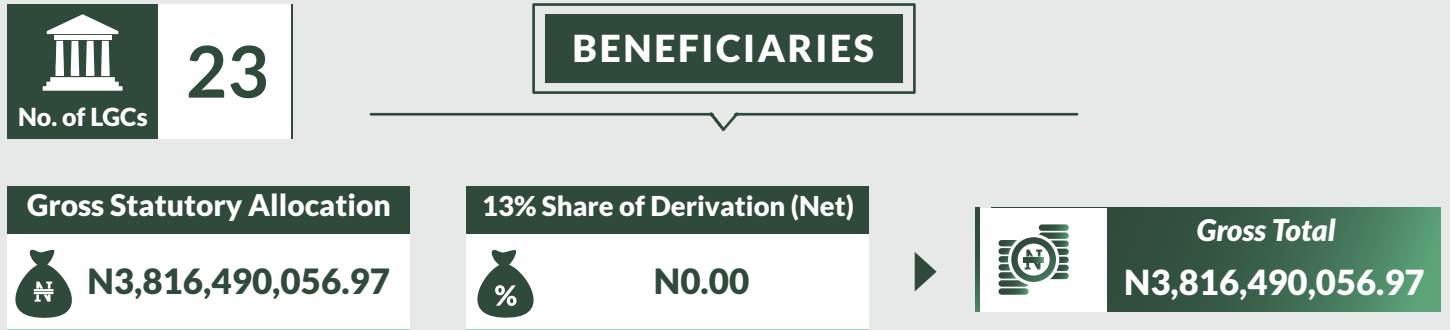
Total Allocation

KIYAWA	▶		N158,884,222.17
MAIGATARI	▶		N160,481,876.98
MALAM MADORI	▶		N151,375,210.22
MIGA	▶		N139,321,866.28
RINGIM	▶		N168,047,508.84
RONI	▶		N125,558,146.11
SULE TAKARKAR	▶		N153,840,818.70
TAURA	▶		N143,304,975.52
YANKWASHI	▶		N132,459,779.48

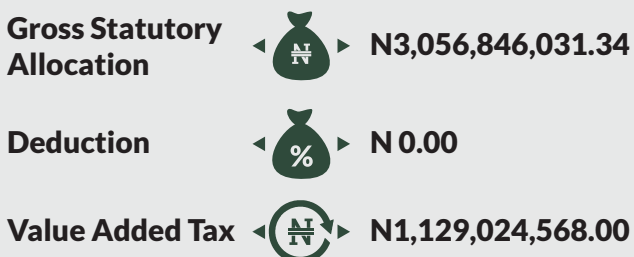
FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

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

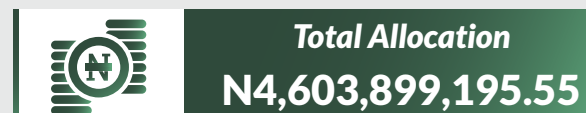
KADUNA STATE



LGAs



Exchange Gain Allocation =N418,028,596.21





Total Allocation

BIRNIN GWARI	▶		N233,144,509.83
CHIKUN	▶		N245,980,892.45
GIWA	▶		N206,678,948.07
GWAGWADA	▶		N156,138,198.84
IGABI	▶		N260,130,017.79
IKARA	▶		N175,250,908.64
JABA	▶		N155,117,387.00
JEMA'A	▶		N203,738,481.56
KACHIA	▶		N216,662,663.14
KADUNA NORTH	▶		N216,821,809.48
KADUNA SOUTH	▶		N231,387,011.13
KAGARKO	▶		N194,659,979.16
KAURA	▶		N173,410,197.09
KAURU	▶		N172,790,711.87
KUBAU	▶		N202,925,984.95
KUDAN	▶		N156,751,452.66
LERE	▶		N219,114,697.43
MAKARFI	▶		N149,787,816.71



Total Allocation

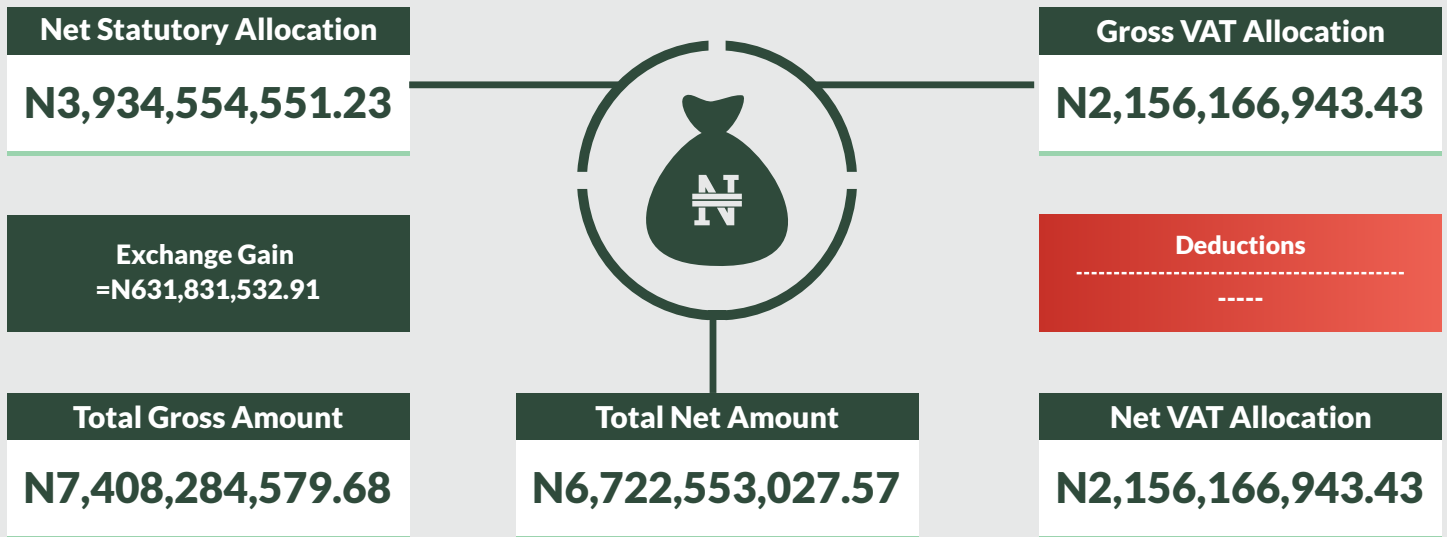
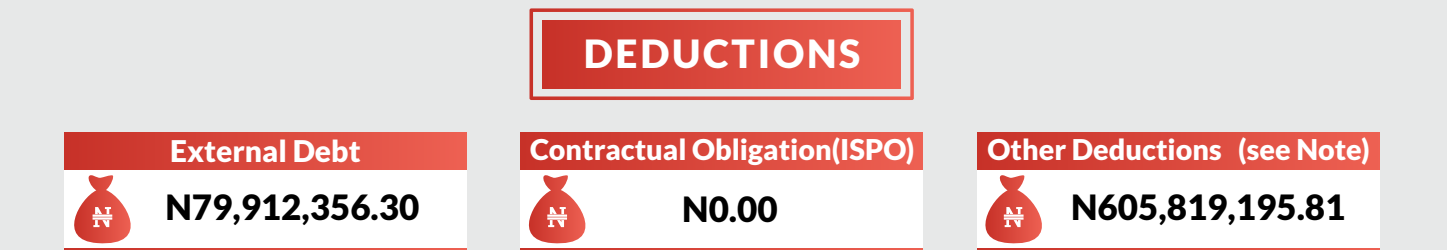
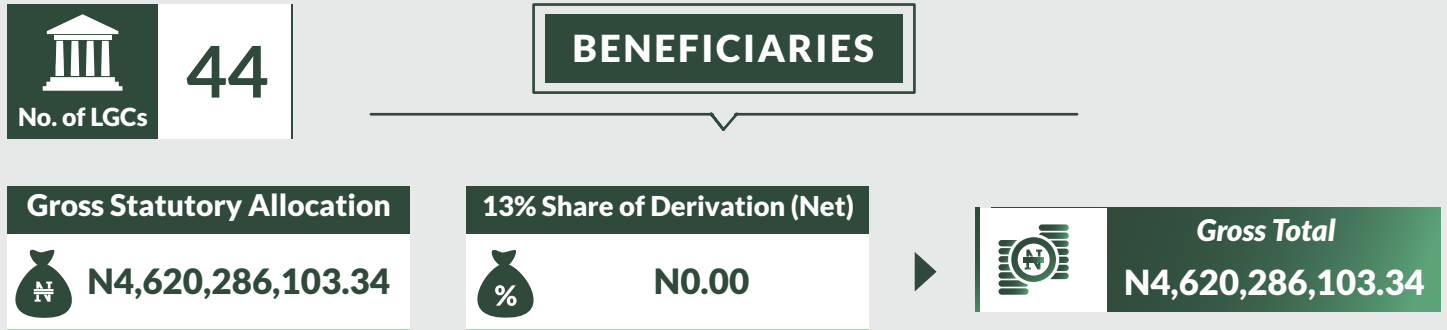
SABON GARI	▶		N196,909,010.06
SANGA	▶		N161,798,516.49
SOBA	▶		N207,466,358.30
ZANGON KATAF	▶		N227,925,506.71
ZARIA	▶		N239,308,136.18

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

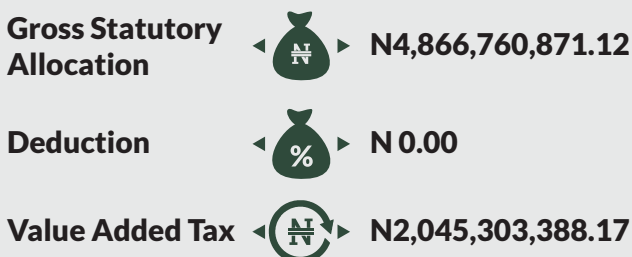
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of March, 2020 Shared in April, 2020



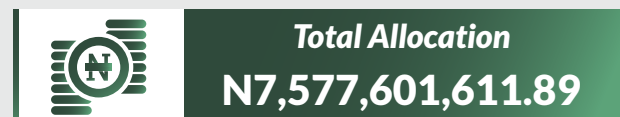
KANO STATE



LGAs




Exchange Gain Allocation = N665,537,352.61





















Total Allocation

AJINGI	▶		N157,492,541.43
ALBASU	▶		N161,609,364.59
BAGWAI	▶		N148,993,572.17
BEBEJI	▶		N160,234,178.25
BICHI	▶		N192,190,741.22
BUNKURE	▶		N154,746,935.10
DALA	▶		N244,213,854.91
DANBATTA	▶		N169,008,069.90
DAWAKIN KUDU	▶		N179,687,602.76
DAWAKIN TOFA	▶		N182,500,045.14
DOGUWA	▶		N164,651,533.78
FAGGE	▶		N166,142,742.68
GABASAWA	▶		N172,590,684.89
GARKO	▶		N154,877,797.17
GARUN MALLAM	▶		N150,429,895.68
GAYA	▶		N166,573,162.58
GEZAWA	▶		N190,563,953.75
GWALE	▶		N225,250,949.19











Total Allocation

GWARZO	▶		N158,350,954.97
KABO	▶		N151,655,330.21
KANO MUNICIPAL	▶		N219,760,803.65
KARAYE	▶		N147,275,044.10
KIBIYA	▶		N147,866,394.25
KIRU	▶		N189,885,707.03
KUMBOTSO	▶		N195,532,223.15
KUNCHI	▶		N146,876,604.69
KURA	▶		N147,442,291.54
MADOBI	▶		N146,869,516.49
MAKODA	▶		N173,845,065.41
MINJIBIR	▶		N174,113,424.82
NASSARAWA	▶		N299,243,885.16
RANO	▶		N151,282,436.04
RIMIN GADO	▶		N146,730,617.82
ROGO	▶		N178,590,988.69
SHANONO	▶		N148,386,564.88
SUMAILA	▶		N186,565,549.32



Total Allocation

TAKAI	▶		N165,638,846.90
TARAUNI	▶		N171,985,392.58
TOFA	▶		N135,056,856.87
TSANYAWA	▶		N150,162,288.63
TUDUN WADA	▶		N181,623,843.26
UNGOGO	▶		N215,794,904.26
WARAWA	▶		N141,325,392.92
WUDIL	▶		N163,983,059.06

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

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






KATSINA STATE


 **34**
No. of LGCs

BENEFICIARIES




Gross Statutory Allocation  N3,580,590,236.96	13% Share of Derivation (Net)  N0.00	Gross Total  N3,580,590,236.96
--	--	--

DEDUCTIONS


External Debt  N116,240,458.46	Contractual Obligation (ISPO)  N0.00	Other Deductions (see Note)  N292,085,080.76
--	--	--

Net Statutory Allocation N3,172,264,697.74		Gross VAT Allocation N1,493,170,449.61
Exchange Gain =N489,651,456.11		Deductions ----- -----
Total Gross Amount N5,563,412,142.68	Total Net Amount N5,155,086,603.46	Net VAT Allocation N1,493,170,449.61

LGAs

Gross Statutory Allocation		N3,705,147,890.42
Deduction		N0.00
Value Added Tax		N1,354,851,320.34

Exchange Gain Allocation = N506,684,914.94

 **Total Allocation**
N5,566,684,125.70



Total Allocation

BAKORI	▶		N159,876,501.74
BATAGARAWA	▶		N166,537,679.25
BATSARI	▶		N179,617,072.05
BAURE	▶		N170,128,243.83
BINDAWA	▶		N158,054,113.11
CHARANCHI	▶		N149,081,582.81
DAN-MUSA	▶		N147,440,913.22
DANDUME	▶		N158,072,822.96
DANJA	▶		N148,927,985.26
DAURA	▶		N180,024,206.75
DUTSI	▶		N147,896,250.57
DUTSINMA	▶		N164,487,230.99
FASKARI	▶		N177,893,743.33
FUNTUA	▶		N180,054,165.31
INGAWA	▶		N158,187,576.31
JIBIA	▶		N173,172,504.46
KAFUR	▶		N180,258,925.96
KAITA	▶		N172,825,656.69



Total Allocation

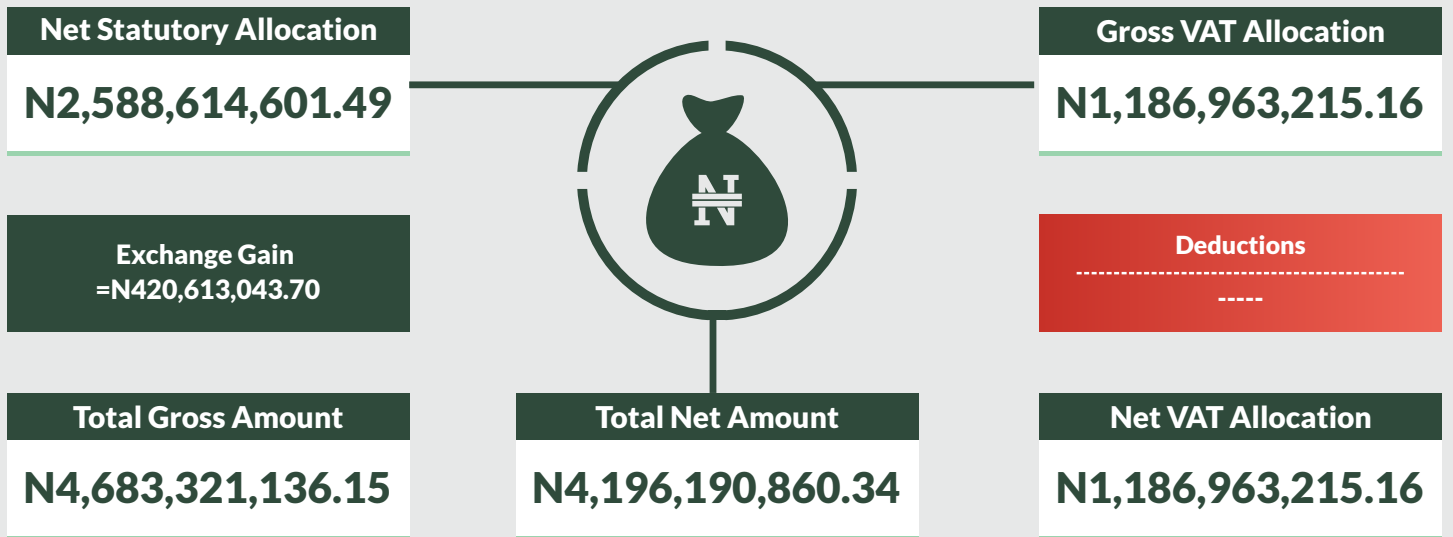
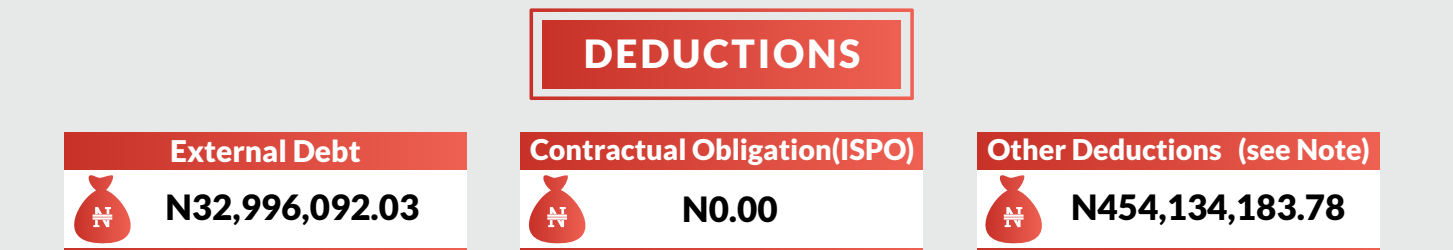
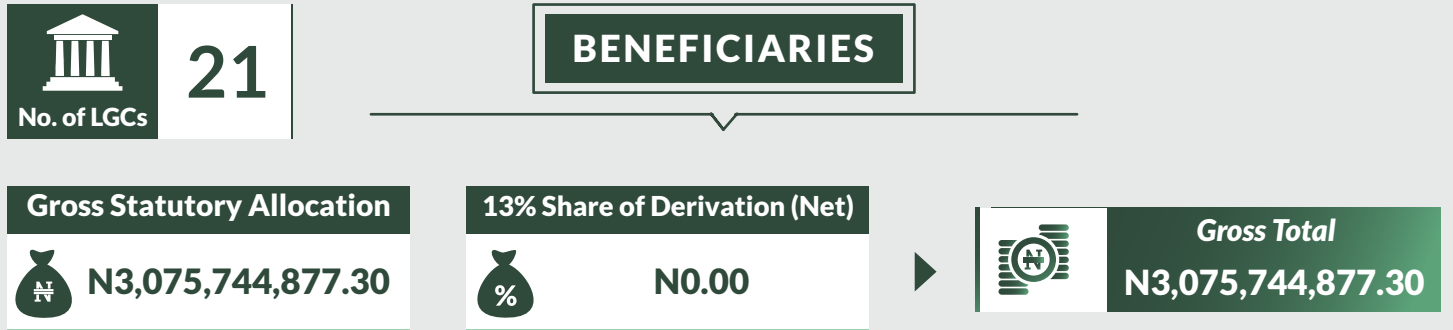
KANKARA	▶		N190,705,828.82
KANKIA	▶		N153,355,102.87
KATSINA	▶		N210,790,389.71
KURFI	▶		N146,958,552.84
KUSADA	▶		N139,257,728.87
MAIADUA	▶		N170,620,480.12
MALUMFASHI	▶		N168,463,033.41
MANI	▶		N161,403,224.86
MASHI	▶		N163,623,008.59
MATAZU	▶		N139,291,793.19
MUSAWA	▶		N164,477,713.20
RIMI	▶		N150,774,862.49
SABUWA	▶		N153,343,690.93
SAFANA	▶		N165,841,269.28
SANDAMU	▶		N158,093,066.71
ZANGO	▶		N157,147,205.21

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

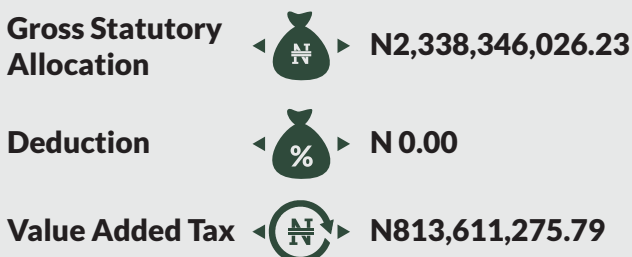
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of March, 2020 Shared in April, 2020



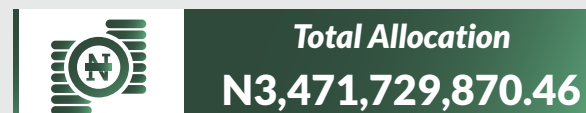
KEBBI STATE



LGAs





















Exchange Gain Allocation =N319,772,568.45





Total Allocation

ALIERU	▶		N126,305,724.28
AREWA	▶		N196,416,128.42
ARGUNGU	▶		N172,905,313.06
AUGIE	▶		N143,559,235.21
BAGUDO	▶		N189,478,722.52
BIRNIN -KEBBI	▶		N224,159,429.71
BUNZA	▶		N155,785,834.57
DANDI KAMBA	▶		N165,169,377.80
DANKO /WASAGU	▶		N206,152,805.44
FAKAI	▶		N146,058,417.80
GWANDU	▶		N154,752,784.83
JEGA	▶		N170,306,567.41
KALGO	▶		N139,726,296.82
KOKO/BESSE	▶		N161,286,186.18
MAIYAMA	▶		N182,277,501.21
NGASKI	▶		N149,827,735.04
SAKABA	▶		N145,255,372.15
SHANGA	▶		N152,601,682.71



Total Allocation

SURU	▶		N178,910,250.88
YAURI	▶		N142,141,234.20
ZURU	▶		N168,653,270.24

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

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



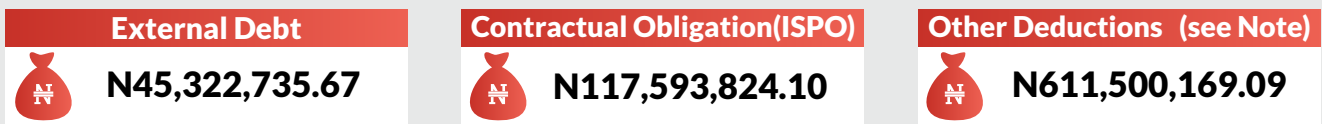
KOGI STATE

 **21**
No. of LGCs

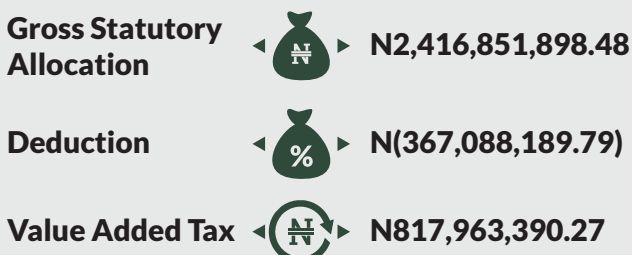
BENEFICIARIES



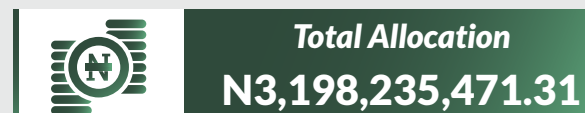
DEDUCTIONS



LGAs



Exchange Gain Allocation = N330,508,372.36





Total Allocation

ADAVI	▶		N163,083,433.50
AJAOKUTA	▶		N140,434,231.15
ANKPA	▶		N184,520,303.61
BASSA	▶		N141,828,913.06
DEKINA	▶		N196,630,039.37
IBAJI	▶		N148,512,760.28
IDAH	▶		N123,638,874.41
IGALAMELA	▶		N148,014,122.38
IJUMU	▶		N143,202,280.66
KABBA/BUNU	▶		N152,483,347.04
KOGI	▶		N134,213,388.74
KOTON KARFE	▶		N173,002,615.09
MOPA-MURO	▶		N109,918,903.37
OFU	▶		N166,758,061.70
OGORI/MAGONGO	▶		N106,693,454.75
OKEHI	▶		N162,876,882.50
OKENE	▶		N207,489,570.17
OLAMABORO	▶		N151,920,255.44



Total Allocation

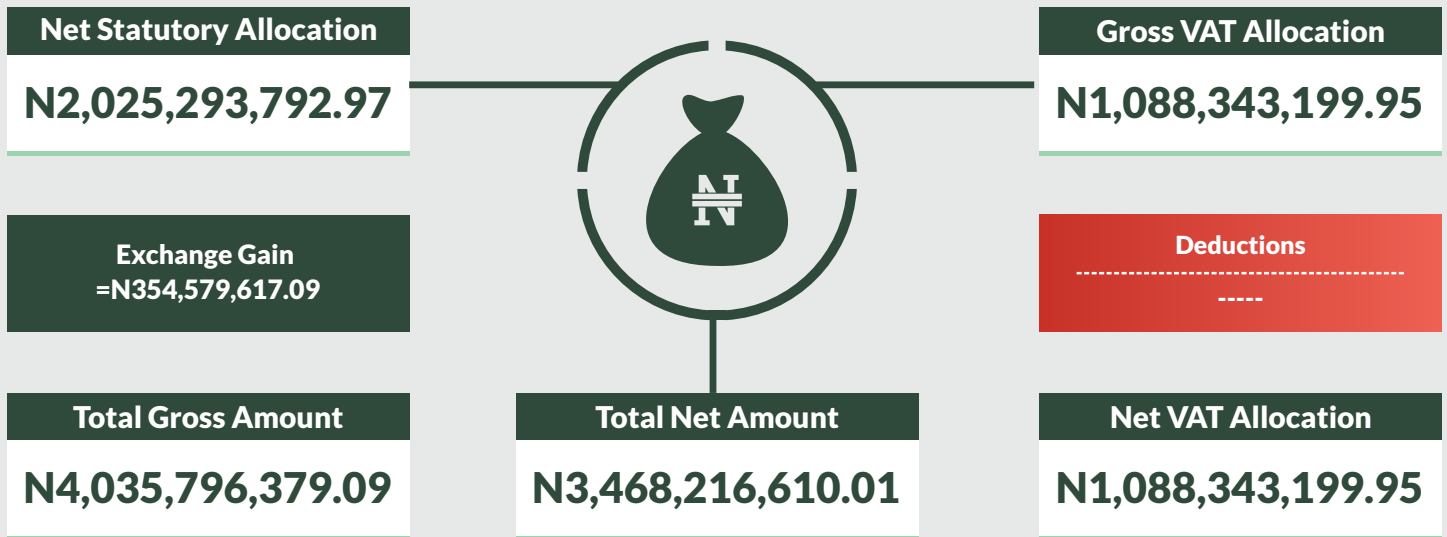
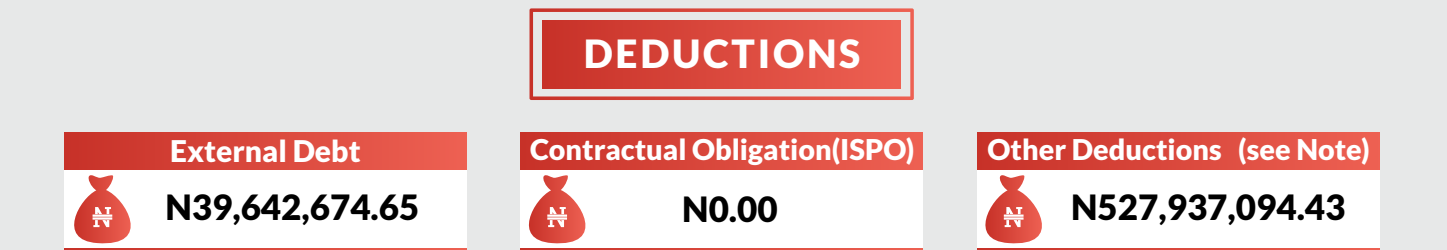
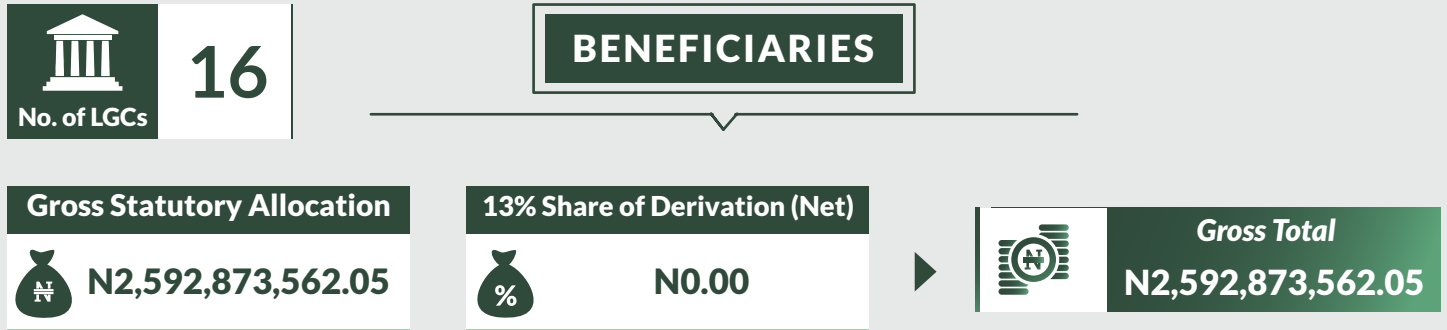
OMALA	▶		N140,662,306.53
YAGBA EAST	▶		N152,970,407.92
YAGBA WEST	▶		N149,381,319.64

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

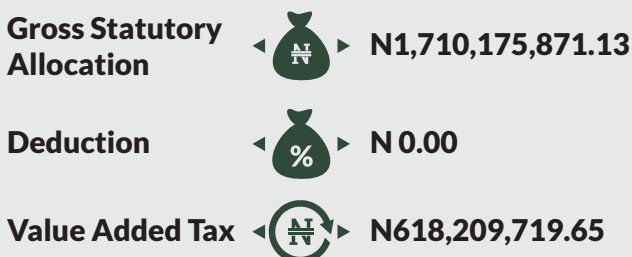
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of March, 2020 Shared in April, 2020



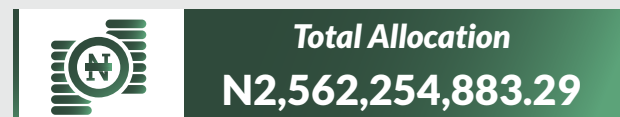
KWARA STATE



LGAs



Exchange Gain Allocation =N233,869,292.52





Total Allocation

ASA	▶		N148,440,377.75
BARUTEN	▶		N227,344,029.91
EDU	▶		N183,799,573.23
EKITI	▶		N116,484,284.95
IFELODUN	▶		N192,152,019.55
ILORIN EAST	▶		N171,118,050.29
ILORIN SOUTH	▶		N172,862,652.19
ILORIN WEST	▶		N209,095,383.90
IREPODUN	▶		N148,772,031.26
KAI AMA	▶		N183,034,546.28
MORO	▶		N151,397,761.54
OFFA	▶		N136,821,383.99
OKE-ERO	▶		N117,298,480.49
OSIN	▶		N117,110,488.20
OYUN	▶		N132,189,072.47
PATEGI	▶		N154,334,747.29

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

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



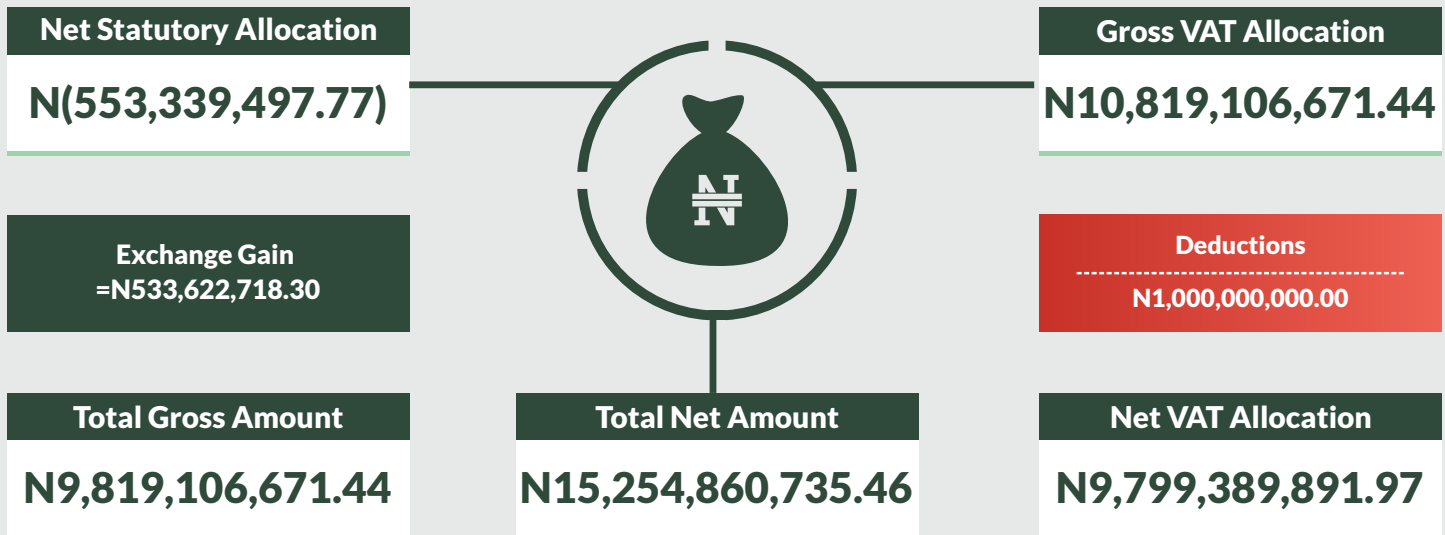
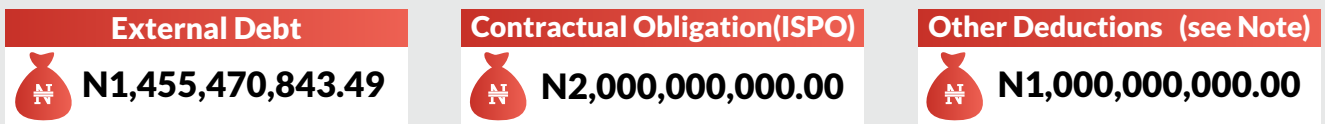
LAGOS STATE

 **20**
No. of LGCs

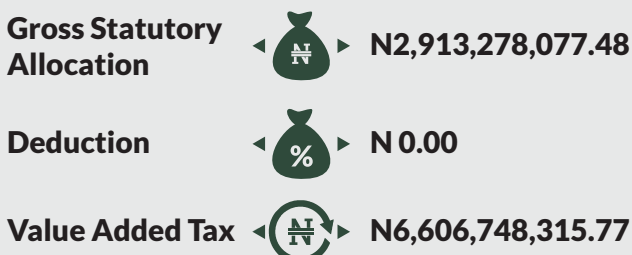
BENEFICIARIES



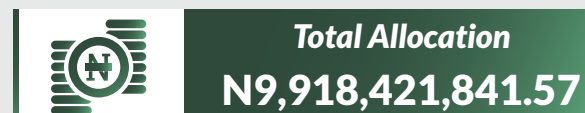
DEDUCTIONS



LGAs



Exchange Gain Allocation = N398,395,448.32





Total Allocation

AGEGE	▶		N497,697,212.51
AJEROMI/IFELODUN	▶		N564,042,790.49
ALIMOSHO	▶		N745,037,814.55
AMOWO-ODOFIN	▶		N454,181,248.60
APAPA	▶		N424,230,255.65
BADAGRY	▶		N439,606,481.83
EPE	▶		N424,216,171.04
ETI-OSA	▶		N457,180,365.75
IBEJU-LEKKI	▶		N396,204,951.98
IFAKO/IJAYE	▶		N488,403,425.81
IKEJA	▶		N457,096,184.31
IKORODU	▶		N527,611,517.23
KOSOFE	▶		N554,079,753.30
LAGOS ISLAND	▶		N420,842,631.28
LAGOS MAINLAND	▶		N452,814,756.79
MUSHIN	▶		N545,694,072.37
OJO	▶		N536,824,729.89
OSHODI/ISOLO	▶		N542,884,016.79



Total Allocation

SOMOLU	▶		N479,609,146.25
SURULERE	▶		N510,164,315.15

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

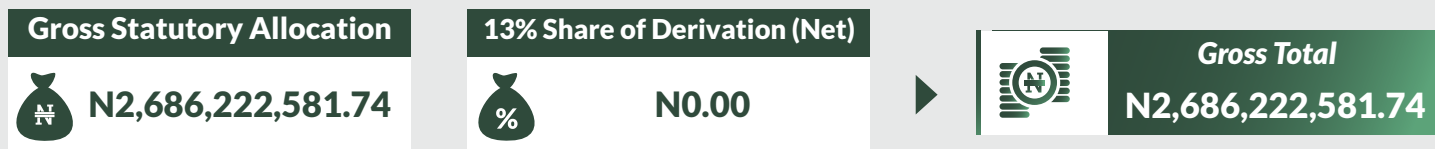
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of March, 2020 Shared in April, 2020

NASARAWA STATE

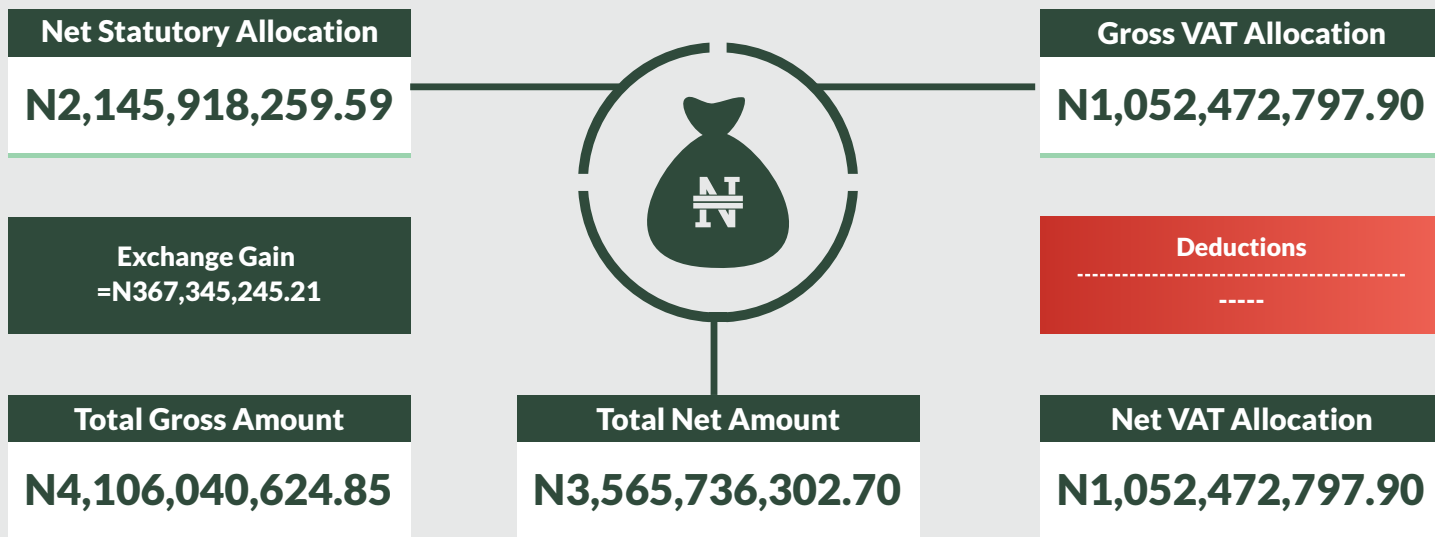
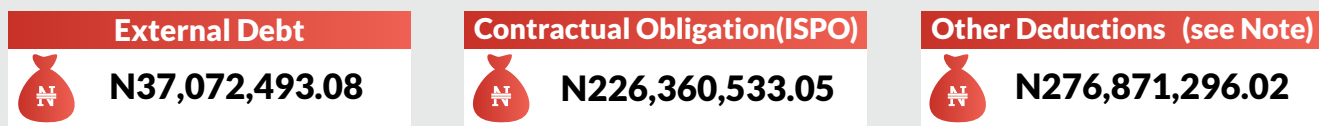


 **13**
No. of LGCs

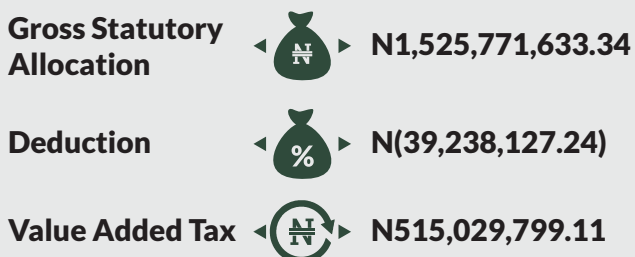
BENEFICIARIES



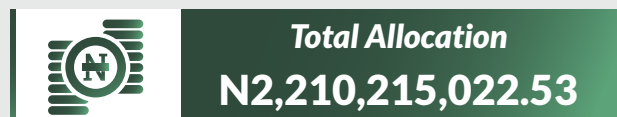
DEDUCTIONS



LGAs





Exchange Gain Allocation = ₦208,651,717.32





Total Allocation

AKWANGA	▶		N148,825,754.13
AWE	▶		N163,345,995.04
DOMA	▶		N168,706,519.60
KARU	▶		N198,050,676.51
KEANA	▶		N142,783,052.12
KEFFI	▶		N137,251,981.93
KOKONA	▶		N153,643,648.41
LAFIA	▶		N239,876,134.51
NASARAWA	▶		N214,316,696.62
NASARAWA EGGON	▶		N170,052,085.80
OBI	▶		N164,338,844.51
TOTO	▶		N169,784,284.84
WAMBA	▶		N139,239,348.51

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

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



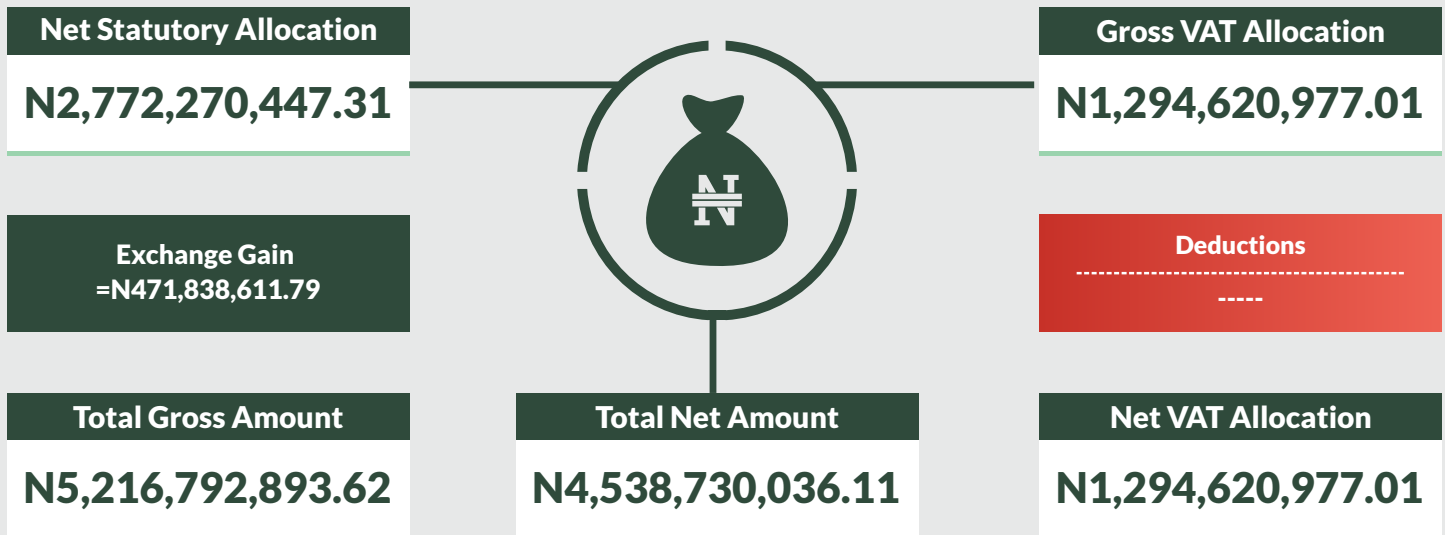
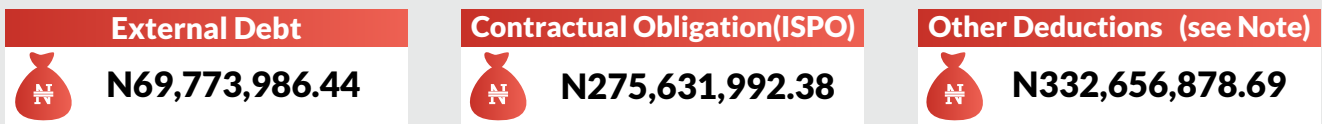
NIGER STATE

 **25**
No. of LGCs

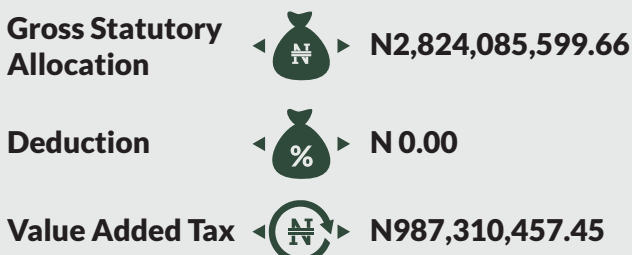
BENEFICIARIES



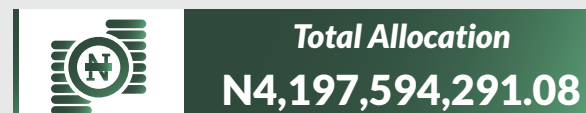
DEDUCTIONS



LGAs



Exchange Gain Allocation =N386,198,233.96





Total Allocation

AGAIE	▶		N156,744,660.06
AGWARA	▶		N133,529,387.70
BIDA	▶		N159,381,736.23
BORGU	▶		N231,704,665.37
BOSSO	▶		N153,272,443.05
EDATI	▶		N160,462,005.24
GBAKO	▶		N151,326,921.44
GURARA	▶		N136,089,067.68
KATCHA	▶		N146,788,373.31
KONTAGORA	▶		N160,457,545.11
LAPAI	▶		N154,130,123.10
LAVUN	▶		N181,917,292.04
MAGAMA	▶		N182,910,757.50
MARIGA	▶		N199,573,344.90
MASHEGU	▶		N229,060,844.12
MINNA	▶		N160,165,664.05
MOKWA	▶		N205,631,136.48
MUYA	▶		N142,228,088.31

*Total Allocation*

PAIKORO	▶		N162,984,781.91
RAFI	▶		N183,926,554.86
RIJAU	▶		N174,991,947.91
SHIRORO	▶		N204,377,606.26
SULEJA	▶		N160,242,204.30
TAFA	▶		N127,516,391.58
WUSHISHI	▶		N138,180,748.55

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

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



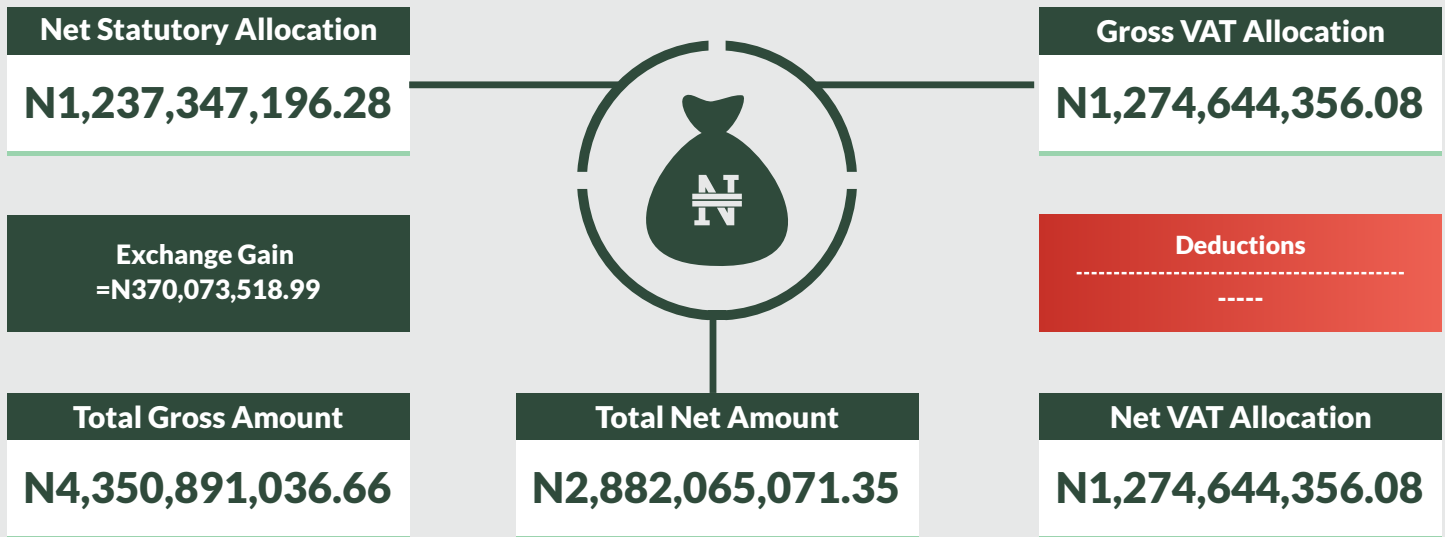
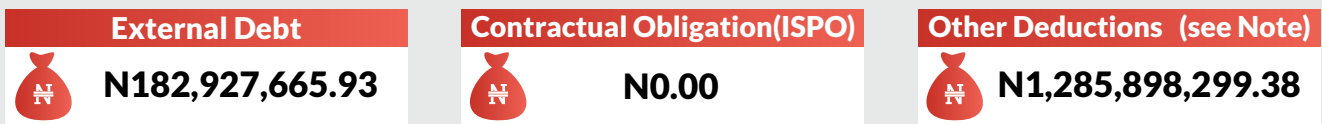
OGUN STATE

20
No. of LGCs

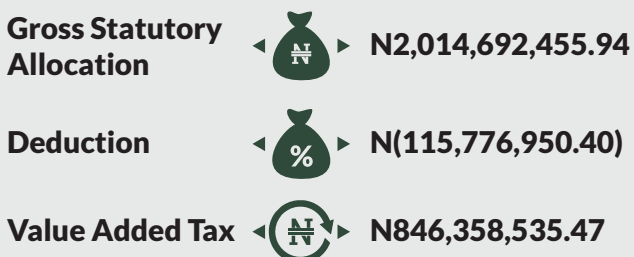
BENEFICIARIES



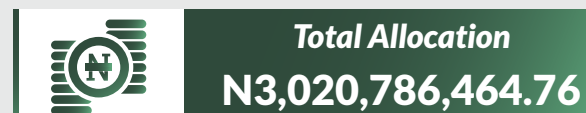
DEDUCTIONS



LGAs




Exchange Gain Allocation = N275,512,423.76





Total Allocation

ABEOKUTA NORTH	▶		N155,760,634.24
ABEOKUTA SOUTH	▶		N163,683,889.72
ADO-ODO/OTA	▶		N252,273,551.70
EGBADO NORTH	▶		N159,233,063.70
EGBADO SOUTH	▶		N145,365,157.62
EWEKORO	▶		N109,426,144.49
REMO NORTH	▶		N107,658,291.05
IFO	▶		N248,473,835.87
IJEBU EAST	▶		N139,369,517.75
IJEBU NORTH	▶		N181,223,775.61
IJEBU ODE	▶		N139,105,697.65
IKENNE	▶		N125,978,804.43
IJEBU NORTH EAST	▶		N112,345,754.27
IMEKO-AFON	▶		N126,404,607.64
IPOKIA	▶		N136,803,806.59
OBAFEMI/OWODE	▶		N165,334,088.91
ODEDAH	▶		N135,211,772.19
ODOGBOLU	▶		N129,271,402.50



Total Allocation

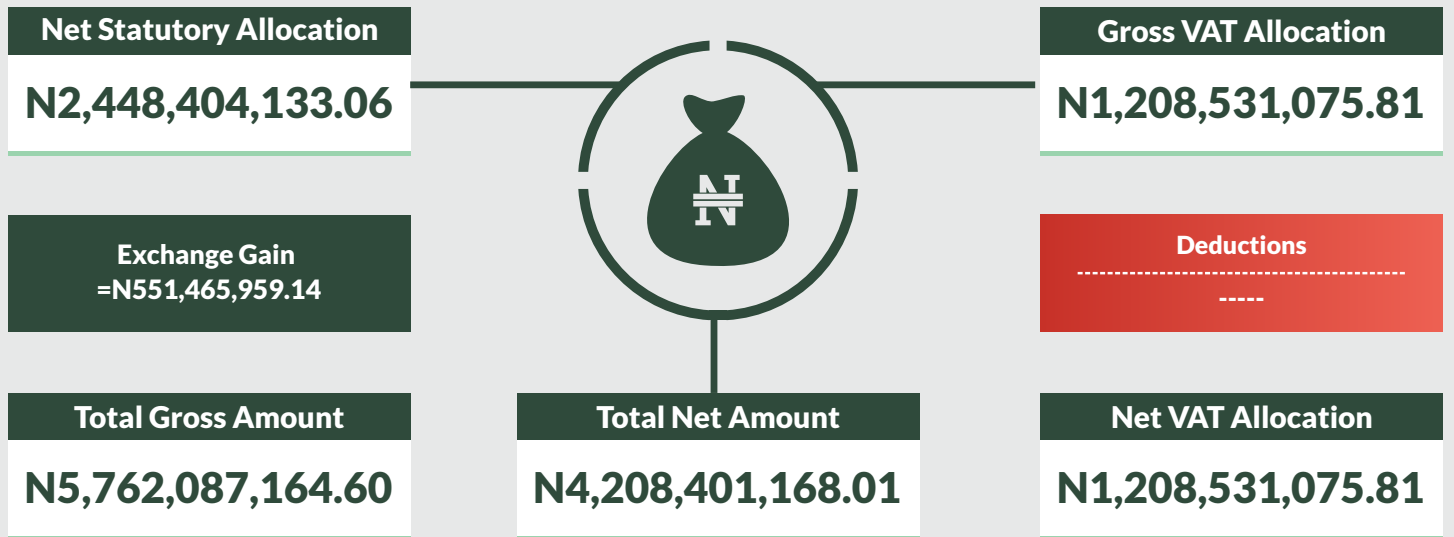
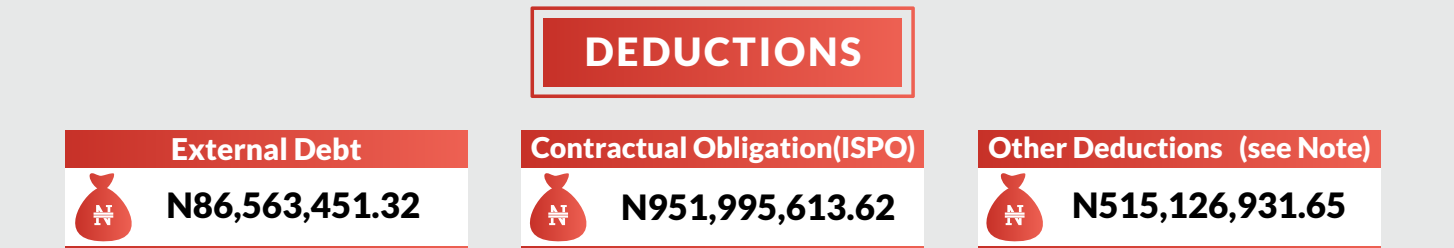
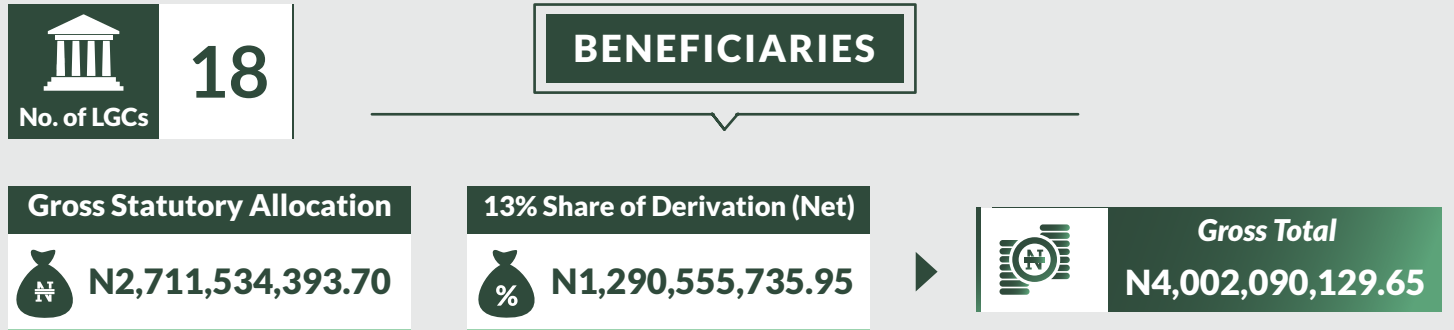
OGUN WATERSIDE	▶		N119,823,622.71
SHAGAMU	▶		N168,039,046.09

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

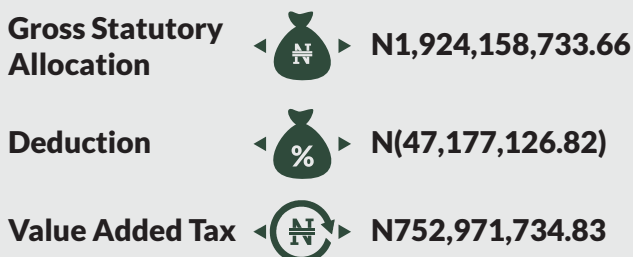
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of March, 2020 Shared in April, 2020



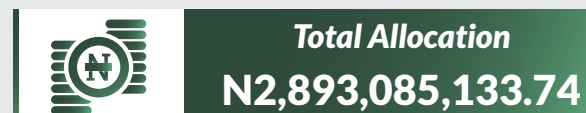
ONDO STATE



LGAs



Exchange Gain Allocation =N263,131,792.07





Total Allocation

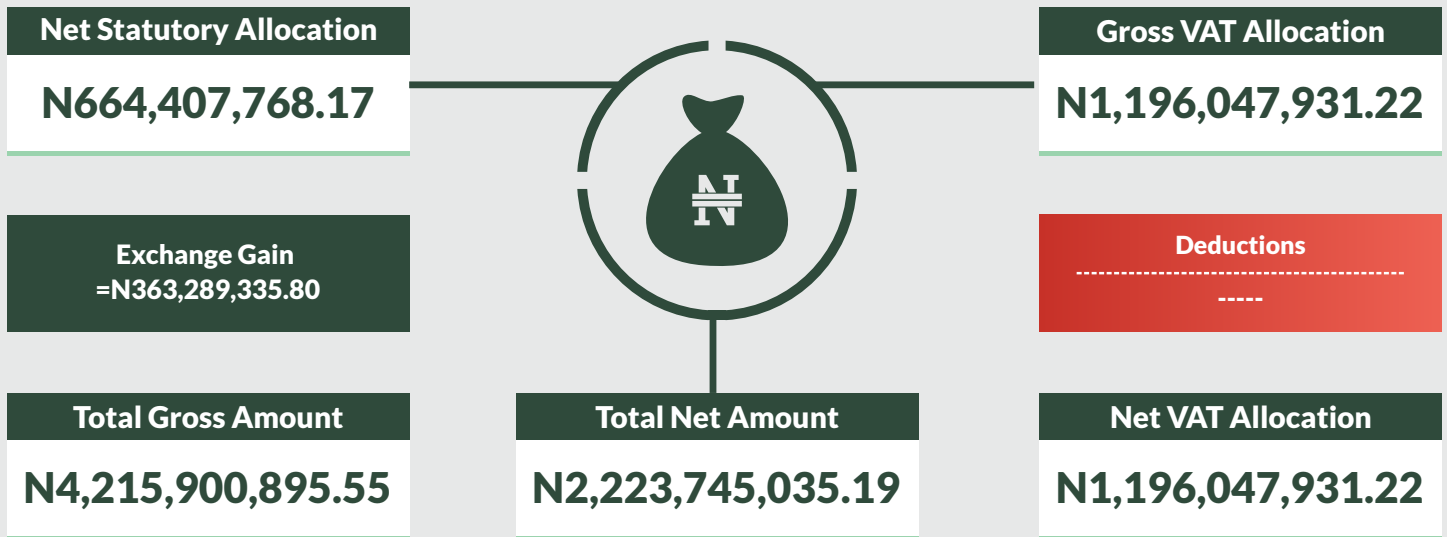
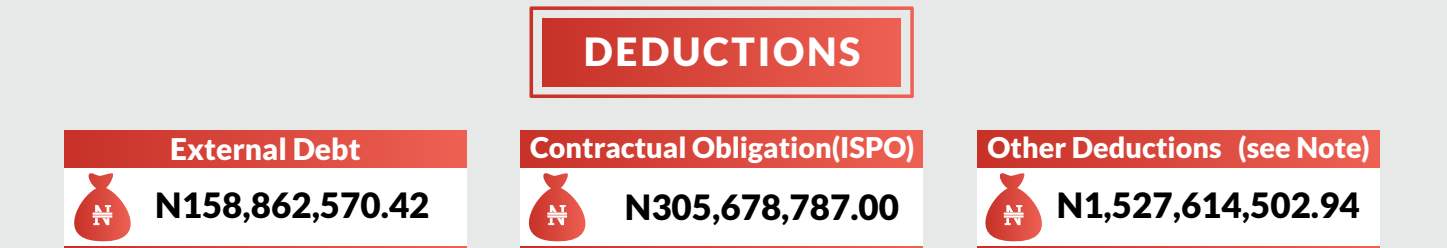
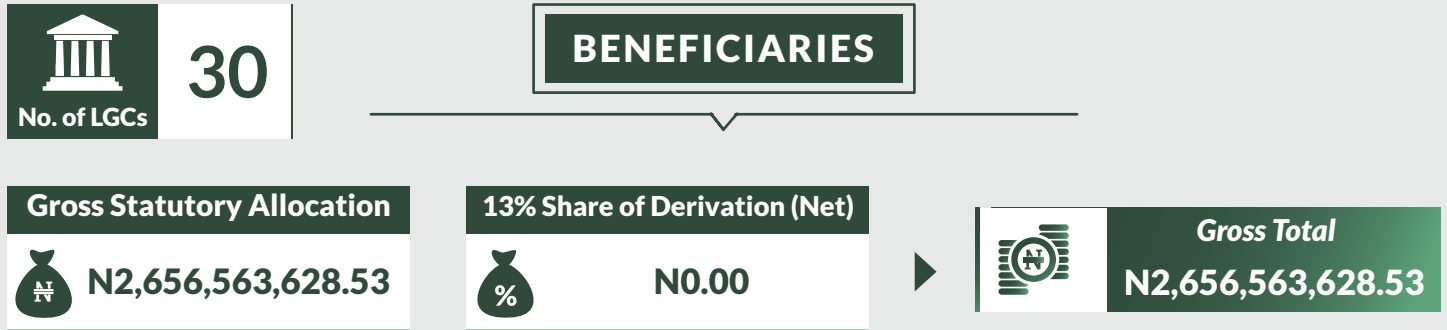
AKOKO NORTH EAST	▶		N159,234,354.04
AKOKO NORTH WEST	▶		N169,473,404.52
AKOKO SOUTH WEST	▶		N173,111,305.84
AKOKO SOUTH EAST	▶		N127,018,680.53
AKURE NORTH	▶		N135,784,435.27
AKURE SOUTH	▶		N208,900,031.51
IDANRE	▶		N143,930,360.47
IFEDORE	▶		N148,724,239.43
OKITIPUPA	▶		N175,926,980.58
ILAJE	▶		N192,048,507.72
ESE-EDO	▶		N146,733,661.50
ILE-OLUJI-OKEIGBO	▶		N152,111,680.34
IRELE	▶		N141,698,467.39
ODIGBO	▶		N175,500,290.38
ONDO EAST	▶		N117,712,809.04
ONDO WEST	▶		N192,857,104.78
OSE	▶		N152,872,523.02
OWO	▶		N179,446,297.37

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

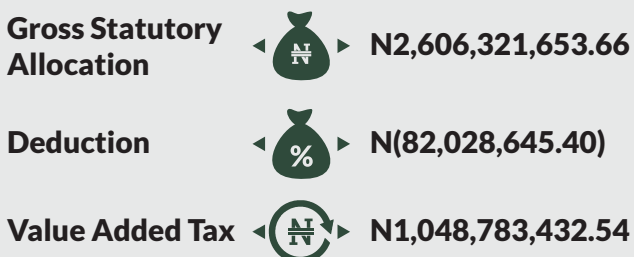
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of March, 2020 Shared in April, 2020



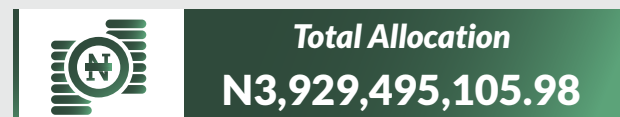
OSUN STATE



LGAs






Exchange Gain Allocation =N356,418,665.18





Total Allocation

ATAKUMOSA EAST	▶		N115,230,689.73
ATAKUMOSA WEST	▶		N114,838,651.98
AIYEDADE	▶		N142,944,665.42
AIYEDIRE	▶		N124,197,222.70
BOLUWADURO	▶		N118,661,722.25
BORIPE	▶		N136,931,801.51
EDE NORTH	▶		N115,668,747.02
EDE SOUTH	▶		N118,329,464.80
EGBEDORE	▶		N116,726,207.57
EJIGBO	▶		N133,484,359.67
IFE CENTRAL	▶		N142,254,210.67
IFE EAST	▶		N160,446,875.64
IFE NORTH	▶		N149,281,740.75
IFE SOUTH	▶		N133,148,178.11
IFEDAYO	▶		N103,667,938.26
IFELODUN	▶		N131,160,051.60
ILA	▶		N116,365,935.68
ILESHA EAST	▶		N123,865,345.40



Total Allocation

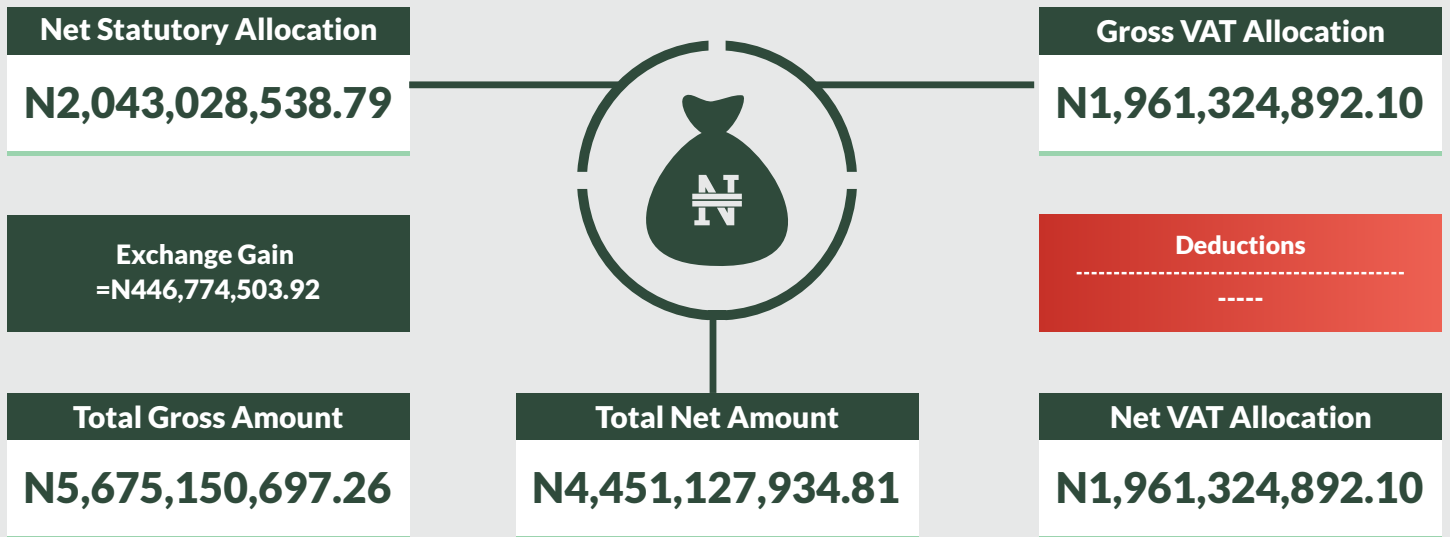
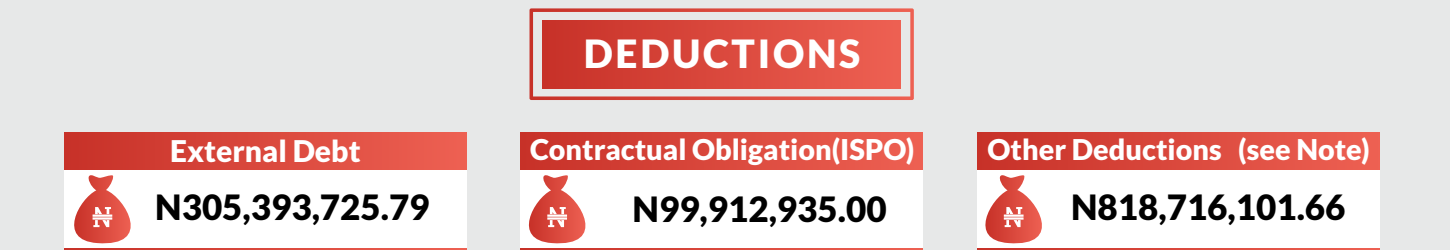
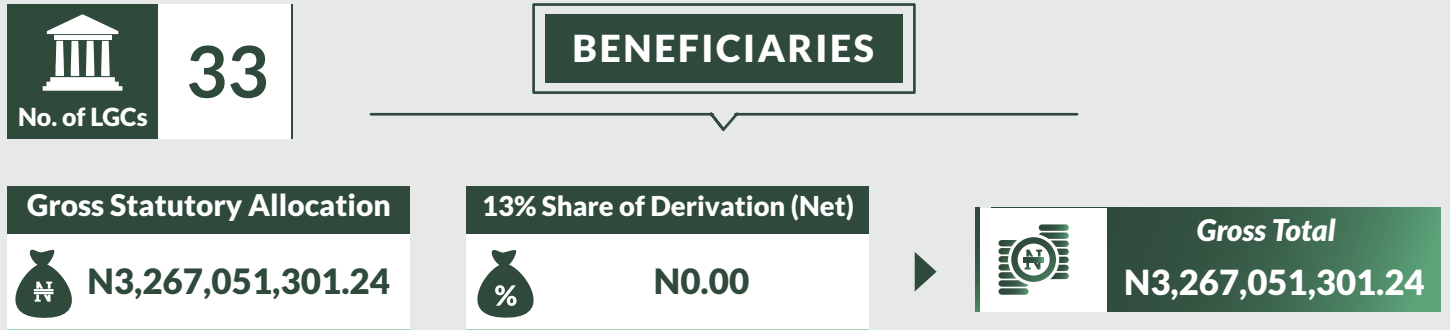
ILESHA WEST	▶		N129,119,163.39
IREPODUN	▶		N129,444,505.13
IREWOLE	▶		N139,398,070.48
ISOKAN	▶		N126,339,210.52
IWO	▶		N155,562,658.04
OBOKUN	▶		N129,329,712.40
ODO-OTIN	▶		N161,572,062.36
OLA-OLUWA	▶		N116,463,499.00
OLORUNDA	▶		N139,403,970.79
ORIADE	▶		N141,157,150.08
OROLU	▶		N124,741,668.86
OSOGBO	▶		N139,759,626.17

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

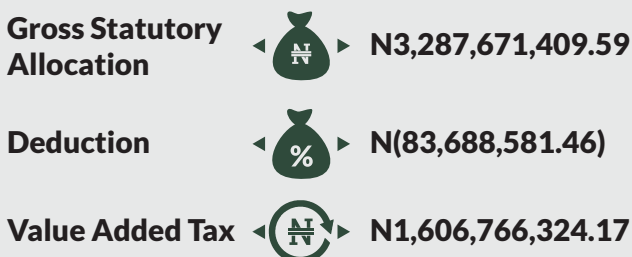
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of March, 2020 Shared in April, 2020



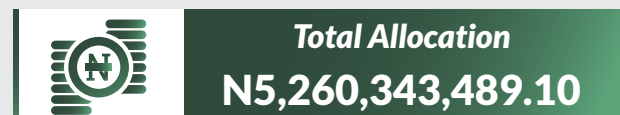
OYO STATE



LGAs



Exchange Gain Allocation =N449,594,336.80




















Total Allocation

AFIJO	▶		N145,513,239.69
AKINYELE	▶		N168,493,203.91
ATIBA	▶		N164,535,742.30
ATISBO	▶		N168,041,823.44
EGBEDA	▶		N184,222,346.20
IBADAN NORTH	▶		N189,914,853.13
IBADAN NORTH EAST	▶		N203,021,739.84
IBADAN NORTH WEST	▶		N150,270,356.13
IBADAN SOUTH EAST	▶		N179,477,300.76
IBADAN SOUTH WEST	▶		N186,744,470.27
IBARAPA CENTRAL	▶		N135,391,842.23
IBARAPA NORTH	▶		N139,299,197.31
IDO	▶		N137,533,559.85
SAKI WEST	▶		N199,232,735.70
IFELOJU	▶		N140,030,999.00
IREPO	▶		N145,239,742.07
ISEYIN	▶		N188,091,439.74
ITESIWAJU	▶		N159,114,473.57



Total Allocation

IWAJOWA	▶		N147,418,804.37
OLORUNSOGO	▶		N135,268,594.68
KAJOLA	▶		N167,943,306.46
LAGELU	▶		N154,708,109.96
OGBOMOSHO NORTH	▶		N162,857,503.15
OGBOMOSHO SOUTH	▶		N138,199,706.24
OGO-OLUWA	▶		N126,906,454.86
OLUYOLE	▶		N167,583,989.05
ONA-ARA	▶		N183,435,390.24
ORELOPE	▶		N139,700,141.30
ORI IRE	▶		N163,634,365.94
OYO EAST	▶		N142,853,783.09
OYO WEST	▶		N144,332,182.81
SAKI EAST	▶		N141,659,332.41
IFEDAPO	▶		N159,672,759.40

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

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



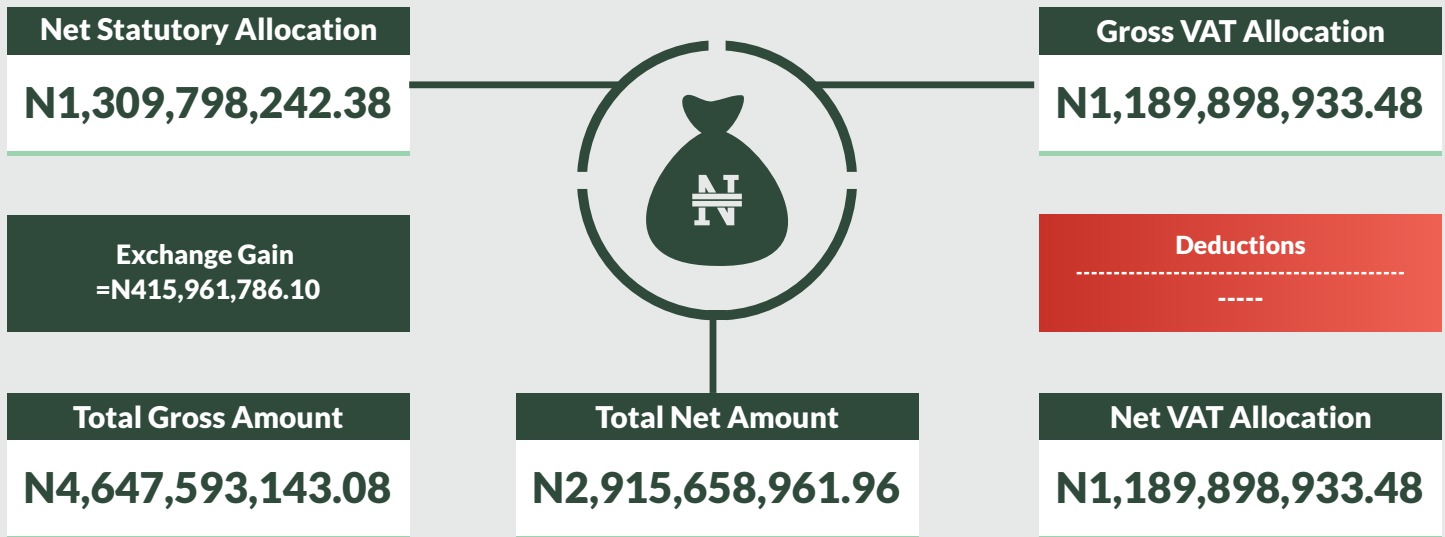
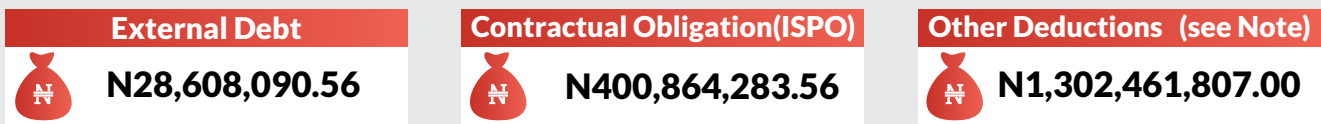
PLATEAU STATE

 **17**
No. of LGCs

BENEFICIARIES



DEDUCTIONS



LGAs

Gross Statutory Allocation  **N2,060,929,472.04**

Deduction  **N0.00**

Value Added Tax  **N713,512,585.40**

Exchange Gain Allocation =N281,835,409.85

Total Allocation
N3,056,277,467.29



Total Allocation

BARKIN LADI	▶		N177,602,735.07
BASSA	▶		N179,771,235.01
BOKKOS	▶		N178,465,505.18
JOS EAST	▶		N137,633,780.21
JOS NORTH	▶		N243,541,725.93
JOS SOUTH	▶		N208,743,127.88
KANAM	▶		N177,782,968.68
KANKE	▶		N157,976,704.08
LANGTANG NORTH	▶		N162,708,993.96
LANGTANG SOUTH	▶		N153,427,761.03
MANGU	▶		N214,372,478.51
MIKANG	▶		N144,427,656.36
PANKSHIN	▶		N189,180,198.02
QUAN-PAN	▶		N189,407,844.30
RIYOM	▶		N153,177,001.58
SHENDAM	▶		N191,357,853.76
WASE	▶		N196,699,897.75

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

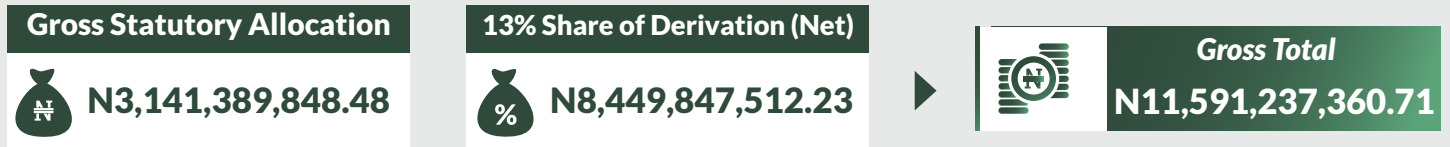
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of March, 2020 Shared in April, 2020



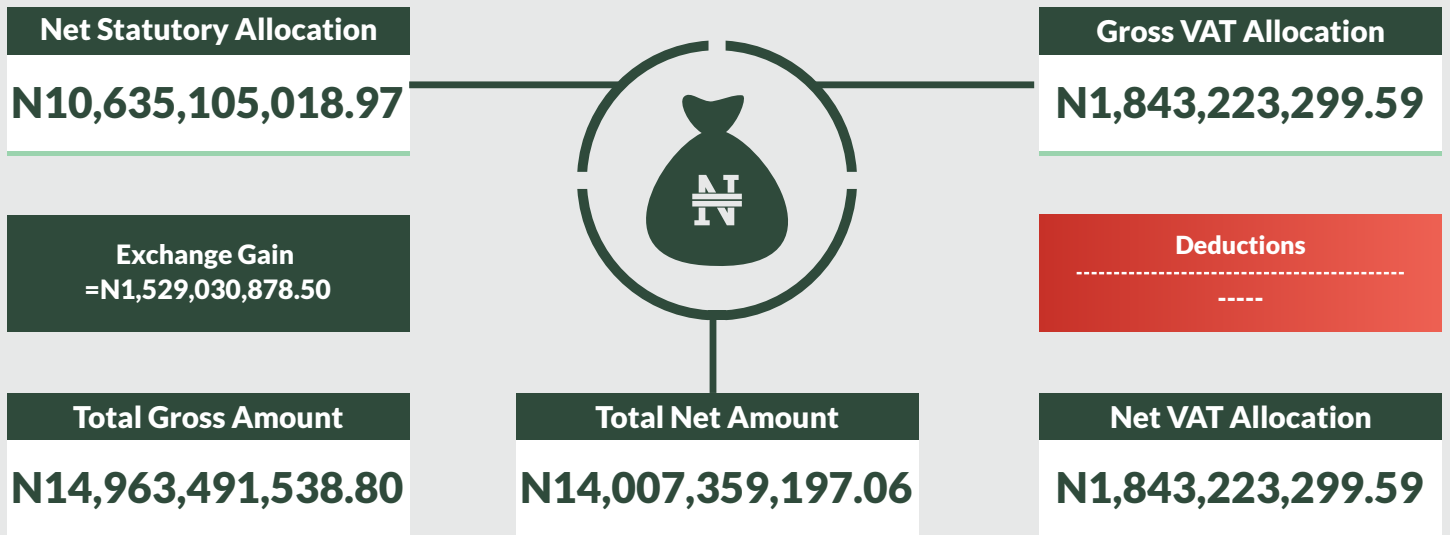
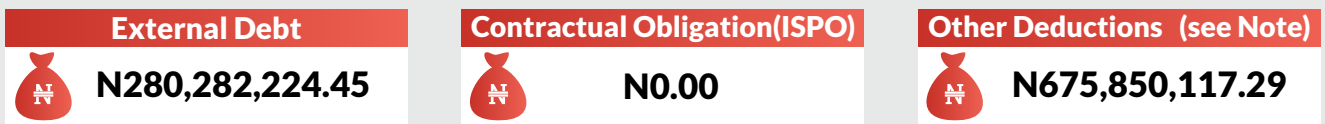
RIVERS STATE

 **23**
No. of LGCs

BENEFICIARIES



DEDUCTIONS



LGAs

Gross Statutory Allocation  **N2,554,636,332.13**

Deduction  **N0.00**

Value Added Tax  **N1,278,642,162.27**

Exchange Gain Allocation = N349,350,614.59

Total Allocation
N4,182,629,108.99



Total Allocation

AHOADA	▶		N155,027,914.93
AHOADA WEST	▶		N187,994,661.36
AKUKUTORU	▶		N169,883,038.25
ANDONI	▶		N182,603,433.86
ASARITORU	▶		N174,166,283.72
BONNY	▶		N173,748,526.32
DEGEMA	▶		N186,605,019.94
ELEME	▶		N177,641,537.89
EMOHUA	▶		N172,796,604.48
ETCHE	▶		N197,364,096.42
GONAKA	▶		N180,344,119.75
IKWERRE	▶		N171,721,901.30
KHANA	▶		N202,786,355.66
OBIO/AKPOR	▶		N248,862,836.13
OBUA/ODUAL	▶		N200,243,208.25
OGBA/EGBEMA/NDONI	▶		N201,599,620.72
OGU/BOLO	▶		N139,880,516.07
OKRIKA	▶		N174,587,549.51



Total Allocation

OMUMMA	▶		N139,640,656.76
OPOBO/NKORO	▶		N151,653,127.51
OYIGBO	▶		N152,590,796.73
PORT HARCOURT	▶		N278,228,288.80
TAI	▶		N162,659,014.65

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

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



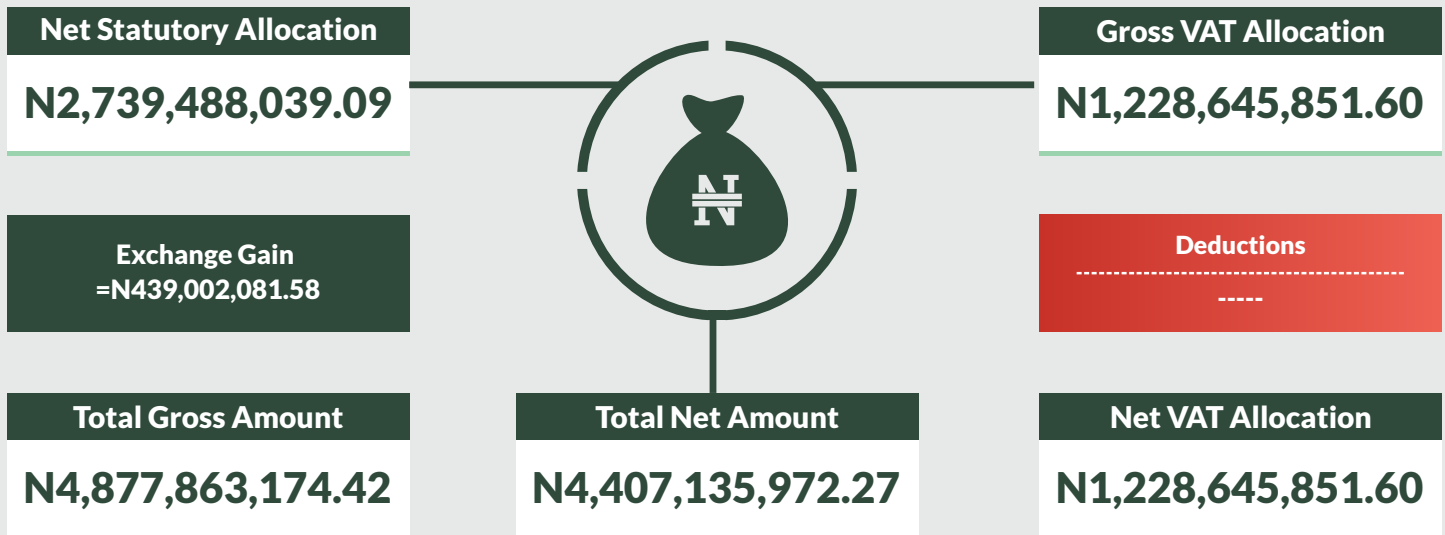
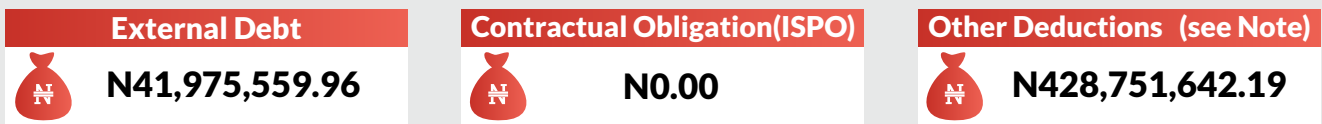
SOKOTO STATE

 **23**
No. of LGCs

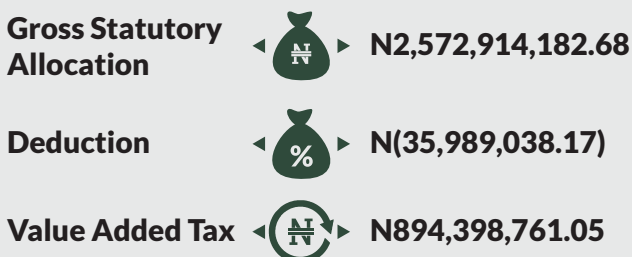
BENEFICIARIES



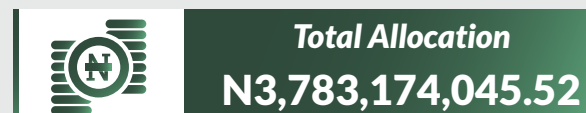
DEDUCTIONS



LGAs








Exchange Gain Allocation =N351,850,139.96





Total Allocation

BINJI	▶		N141,421,929.05
BODINGA	▶		N162,374,238.54
DANGE-SHUNI	▶		N173,596,893.01
GADA	▶		N189,548,227.88
GORONYO	▶		N175,422,247.67
GUDU	▶		N155,347,513.04
GWADABAWA	▶		N184,296,715.50
ILLELA	▶		N156,821,112.48
ISA	▶		N172,331,531.54
KEBBE	▶		N157,298,233.92
KWARE	▶		N149,132,112.45
RABAH	▶		N172,155,652.32
SABON BIRNI	▶		N183,740,281.69
SHAGARI	▶		N165,347,004.88
SILAME	▶		N147,556,709.98
SOKOTO NORTH	▶		N171,123,875.83
SOKOTO SOUTH	▶		N166,909,217.48
TAMBUWAL	▶		N184,598,176.92



Total Allocation

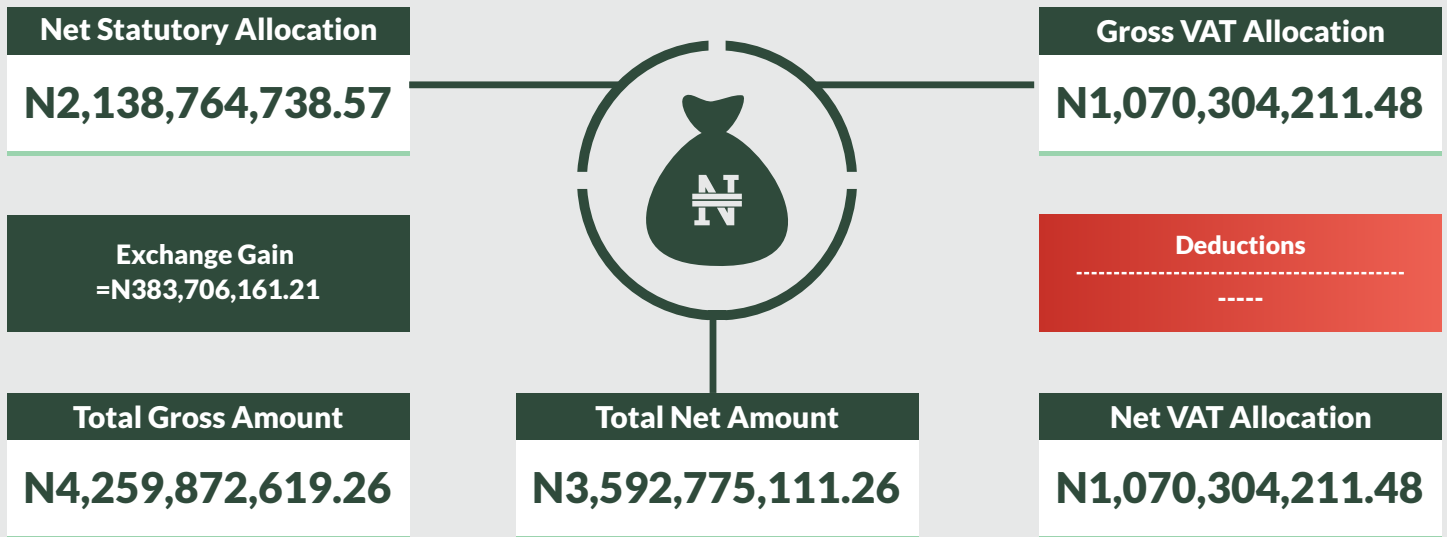
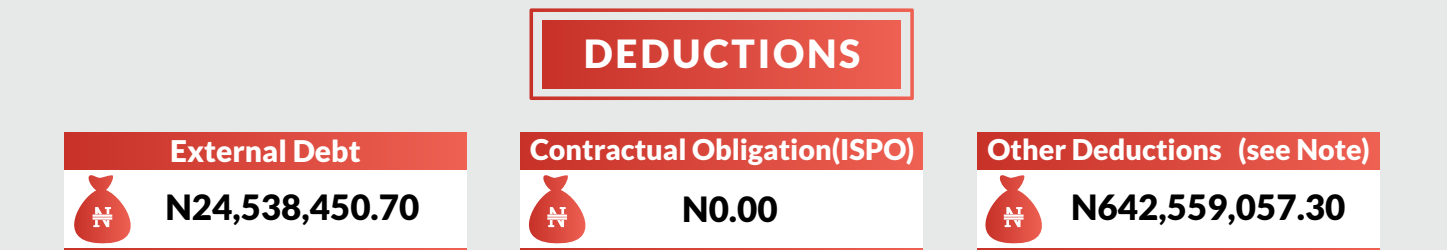
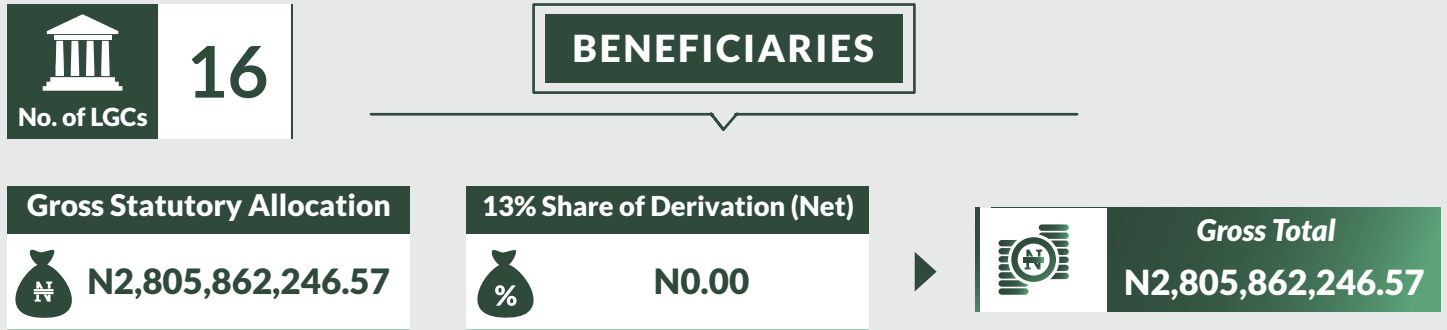
TANGAZA	▶		N164,205,230.25
TURETA	▶		N148,617,443.05
WAMAKKO	▶		N161,623,679.98
WURNO	▶		N155,526,953.71
YABO	▶		N144,179,064.36

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

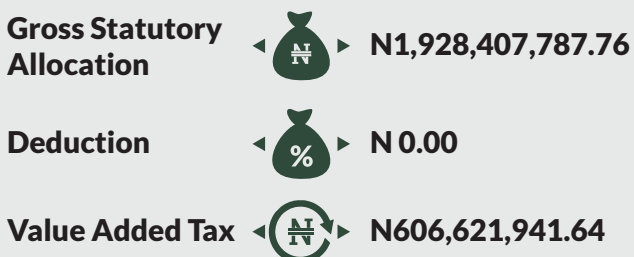
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of March, 2020 Shared in April, 2020



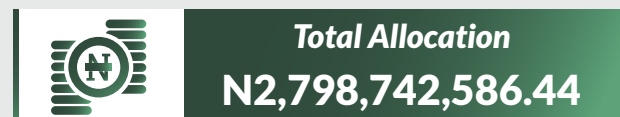
TARABA STATE



LGAs



Exchange Gain Allocation =N263,712,857.03





Total Allocation

ARDO KOLA	▶		N143,013,333.28
BALI	▶		N231,394,606.61
DONGA	▶		N166,233,239.47
GASHAKA	▶		N187,398,378.59
GASSOL	▶		N212,956,509.88
IBI	▶		N148,294,405.91
JALINGO	▶		N148,570,677.03
KARIM LAMIDU	▶		N214,549,896.76
KURMI	▶		N156,156,532.91
LAU	▶		N147,175,161.99
SARDAUNA	▶		N213,643,178.64
TAKUM	▶		N170,945,030.96
USSA	▶		N150,216,390.08
WUKARI	▶		N210,761,594.60
YORRO	▶		N142,496,856.74
ZING	▶		N154,936,793.00

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

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






YOBE STATE


 **17**
No. of LGCs

BENEFICIARIES




Gross Statutory Allocation	13% Share of Derivation (Net)		Gross Total N2,892,483,789.11
 N2,892,483,789.11	 N0.00		

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
 N24,590,154.68	 N0.00	 N242,539,775.00

Net Statutory Allocation N2,625,353,859.43		Gross VAT Allocation N1,074,574,542.97
Exchange Gain =N395,551,796.04		Deductions ----- ----
Total Gross Amount N4,362,610,128.12		Net VAT Allocation N1,074,574,542.97
Total Net Amount N4,095,480,198.44		

LGAs

Gross Statutory Allocation	 N1,938,845,029.98
Deduction	 N 0.00
Value Added Tax	 N634,702,885.44

Exchange Gain Allocation =N265,140,166.64

 **Total Allocation**
N2,838,688,082.06



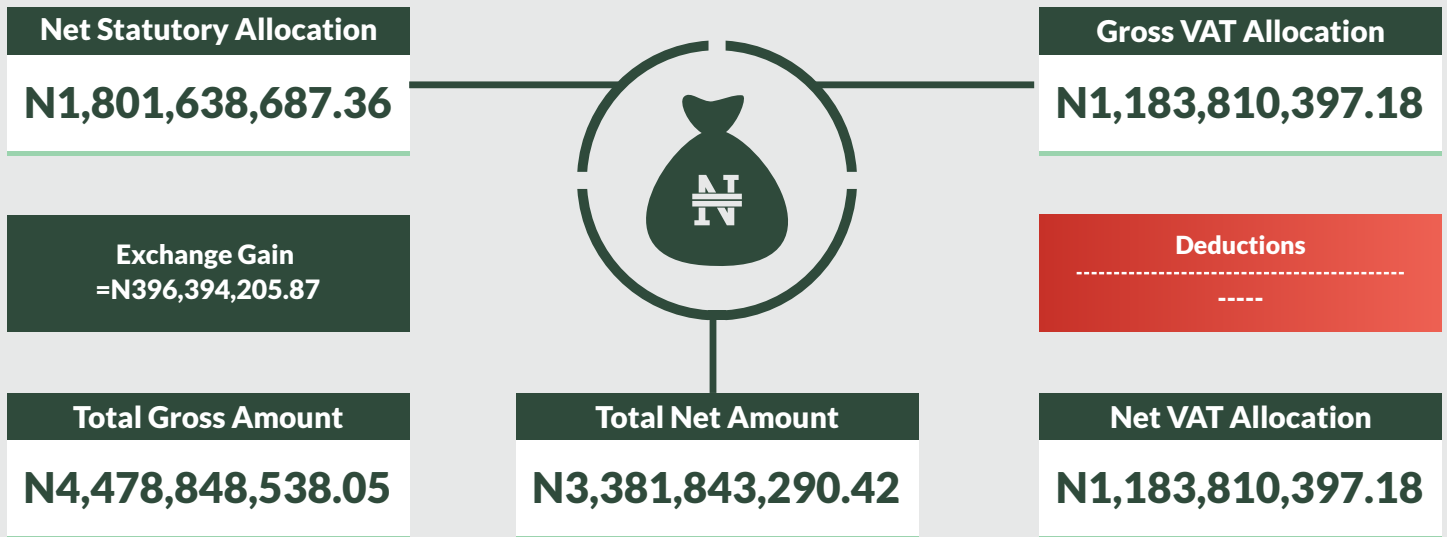
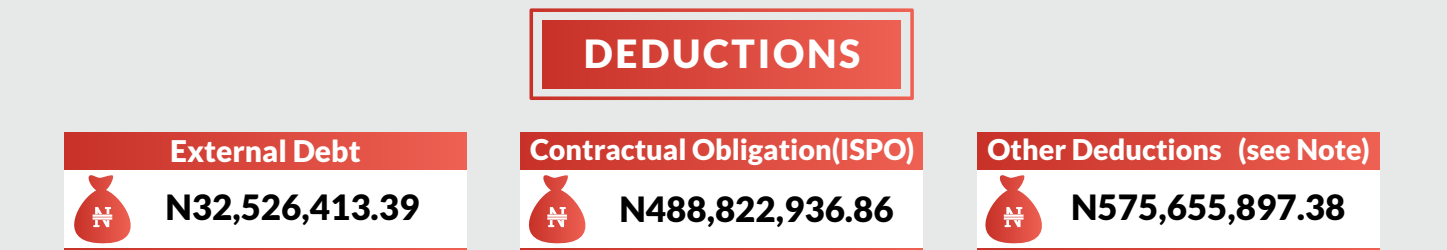
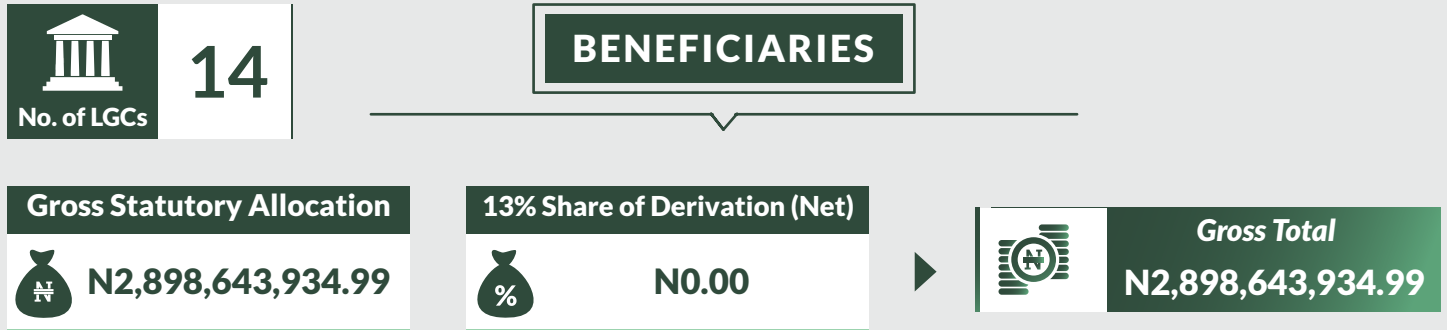
Total Allocation

BADE	▶		N159,966,568.73
BURSARI	▶		N170,437,837.65
DAMATURU	▶		N146,634,930.39
FIKA	▶		N164,299,627.03
FUNE	▶		N229,150,039.64
GEIDAM	▶		N186,622,381.82
GUJBA	▶		N172,634,707.54
GULAMI	▶		N152,581,482.39
JAKUSKO	▶		N200,746,754.26
KARASUWA	▶		N144,626,198.92
MACHINA	▶		N136,190,293.84
NANGERE	▶		N145,976,435.86
NGURU	▶		N161,123,565.06
POTISKUM	▶		N178,066,846.41
TARMUA	▶		N157,488,101.36
YUNUSARI	▶		N166,844,262.54
YUSUFARI	▶		N165,298,048.61

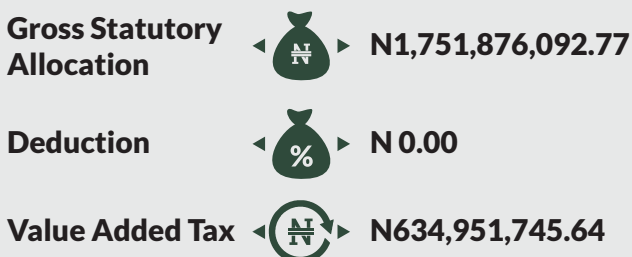
FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) APRIL 2020 DISBURSEMENT

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

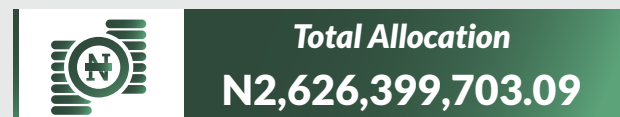
ZAMFARA STATE



LGAs



Exchange Gain Allocation =N239,571,864.69





Total Allocation

ANKA	▶		N160,214,457.12
BAKURA	▶		N160,070,538.73
BUKKUYUM	▶		N183,507,580.15
BUNGUDU	▶		N201,903,240.88
GUMMI	▶		N177,407,436.56
GUSAU	▶		N244,627,812.91
KAURA NAMODA	▶		N191,186,544.69
KIYAWA	▶		N169,420,410.45
MARADUN	▶		N182,546,439.74
MARU	▶		N233,827,486.85
SHINKAFI	▶		N151,784,120.97
TALATA MAFARA	▶		N176,219,517.17
TSAFE	▶		N188,354,686.16
ZURMI	▶		N205,329,430.73

APPENDIX

Federal Ministry of Finance, Abuja

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

S/n	Beneficiaries	Statutory	Exchange Gain Difference	Oil Excess	VAT	Total
		₦	₦	₦	₦	₦
1	FGN (see Table II)	217,771,739,537.42	29,780,634,562.43	-	16,777,469,459.46	264,329,843,559.32
2	State (see Table III)	110,456,736,530.75	15,105,135,829.69	-	55,924,898,198.22	181,486,770,558.66
3	LGCs (see Table IV)	85,157,513,942.12	11,645,426,575.29	-	39,147,428,738.75	135,950,369,256.16
4	13% Derivation Fund	32,299,348,243.84	6,452,117,252.01	15,535,000,000.00	-	54,286,465,495.85
5	Cost of Collection - NCS	5,517,234,855.09	-	-	572,944,226.08	6,090,179,081.17
6	Cost of Collection - DPR	5,739,545,087.88	-	-	-	5,739,545,087.88
7	Cost of Collections - FIRS	5,957,284,219.21	-	-	4,237,799,704.95	10,195,083,924.16
8	Refund to FIRS	4,000,000,000.00	-	-	-	4,000,000,000.00
9	Police Commission	11,276,340,447.20	-	-	-	11,276,340,447.20
10	Transfer to Excess Oil Revenue	-	-	103,965,000,000.00	-	103,965,000,000.00
11	North East Development Commission	-	-	-	3,608,057,948.27	3,608,057,948.27
	Total	478,175,742,863.51	62,983,314,219.42	119,500,000,000.00	120,268,598,275.73	780,927,655,358.66

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

0	1	2	3	4=2-3	5	6	7=4+5+6
S/n	Beneficiaries	Gross Statutory Allocation	Less Deduction	Net Statutory Allocation	Exchange Gain Difference	VAT	Total Net Amount
		₦	₦	₦	₦	₦	₦
1	FGN (CRF Account)	200,492,205,154.99	40,630,580,417.11	159,861,624,737.88	27,417,630,529.20	15,658,971,495.50	202,938,226,762.58
2	Share of Derivation & Ecology	4,133,859,900.10	-	4,133,859,900.10	565,311,969.67	-	4,699,171,869.78
3	Stabilization	2,066,929,950.05	-	2,066,929,950.05	282,655,984.84	-	2,349,585,934.89
4	Development of Natural Resources	6,944,884,632.17	-	6,944,884,632.17	949,724,109.05	-	7,894,608,741.23
5	FCT-Abuja	4,133,859,900.10	42,479,689.71	4,091,380,210.39	565,311,969.67	1,118,497,963.96	5,775,190,144.03
	Sub-total	217,771,739,537.42	40,673,060,106.82	177,098,679,430.60	29,780,634,562.43	16,777,469,459.46	223,656,783,452.50

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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 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 March, 2020 Shared April, 2020**

State	S/n	Local Government Councils	Gross Statutory Allocation	Deduction	Exchange Gain Difference	Value Added Tax	Total Allocation
			₦	₦	₦		₦
ABIA	1	ABA NORTH	90,552,713.26	-	12,383,228.73	35,009,132.11	137,945,074.10
	2	ABA SOUTH	151,075,405.69	-	20,659,803.97	61,553,085.28	233,288,294.94
	3	AROCHUKWU	106,298,181.29	-	14,536,446.73	40,271,373.25	161,106,001.26
	4	BENDE	108,306,334.01	-	14,811,064.84	42,109,272.93	165,226,671.78
	5	IKWUANO	98,579,975.86	-	13,480,969.77	37,568,599.34	149,629,544.97
	6	ISIALA NGWA NORTH	101,807,634.15	-	13,922,357.21	38,889,319.67	154,619,311.03
	7	ISIALA NGWA SOUTH	98,780,673.84	-	13,508,415.53	37,297,508.09	149,586,597.46
	8	ISUIKWUATO	96,317,316.55	-	13,171,547.48	35,592,594.99	145,081,459.01
	9	NNEOCHI	103,912,668.45	-	14,210,224.03	39,744,628.93	157,867,521.41
	10	OBIOMA NGWA	105,450,332.63	-	14,420,502.07	41,213,857.93	161,084,692.63
	11	OHAFIA	115,318,373.55	-	15,769,972.49	46,558,911.53	177,647,257.57
	12	OSISIOMA	111,031,093.76	-	15,183,680.10	44,418,373.00	170,633,146.86
	13	UGWUNAGBO	84,785,792.27	-	11,594,593.04	32,922,459.43	129,302,844.75
	14	UKWA EAST	80,110,992.78	-	10,955,306.71	30,929,506.63	121,995,806.12
	15	UKWA WEST	83,419,009.14	-	11,407,683.26	33,420,592.75	128,247,285.15
	16	UMUAHIA NORTH	124,350,841.96	-	17,005,177.03	44,504,625.49	185,860,644.47
	17	UMUAHIA SOUTH	107,446,422.15	-	14,693,470.51	37,617,011.49	159,756,904.15
ABIA TOTAL			1,767,543,761.34	-	241,714,443.49	679,620,852.84	2,688,879,057.67
ADAMAWA	1	ADAMAWA DEMSA	110,189,811.95	-	15,068,633.47	40,968,378.55	166,226,823.97
	2	ADAMAWA FUFORE	134,613,096.05	-	18,408,556.73	43,236,785.57	196,258,438.35
	3	ADAMAWA GANYE	114,623,089.85	-	15,674,891.33	39,612,167.17	169,910,148.34
	4	ADAMAWA GIREI	100,354,166.72	-	13,723,593.21	36,751,739.14	150,829,499.07
	5	ADAMAWA GOMBI	99,304,044.13	-	13,579,987.26	38,130,604.39	151,014,635.79
	6	ADAMAWA GUYUK	106,170,332.98	-	14,518,963.27	40,761,473.25	161,450,769.50
	7	ADAMAWA HONG	115,644,948.07	-	15,814,632.08	40,034,955.41	171,494,535.56
	8	ADAMAWA JADA	120,974,262.70	-	16,543,424.40	39,980,166.62	177,497,853.72
	9	ADAMAWA YOLA-NORTH	105,181,102.38	-	14,383,684.40	42,478,300.61	162,043,087.39
	10	ADAMAWA LAMURDE	94,175,844.91	-	12,878,697.80	35,309,275.26	142,363,817.97
	11	ADAMAWA MADAGALI	95,703,716.09	-	13,087,636.63	37,157,159.42	145,948,512.14
	12	ADAMAWA MAIHA	93,700,099.12	-	12,813,638.80	35,176,036.98	141,689,774.89
	13	ADAMAWA MAYO-BELWA	108,647,279.37	-	14,857,689.66	38,692,755.86	162,197,724.89
	14	ADAMAWA MICHKA	105,327,102.90	-	14,403,650.21	38,875,077.52	158,605,830.63
	15	ADAMAWA MUBI NORTH	100,507,398.83	-	13,744,547.95	38,520,166.97	152,772,113.75
	16	ADAMAWA MUBI SOUTH	93,635,203.13	-	12,804,764.17	36,662,969.55	143,102,936.85
	17	ADAMAWA NUMAN	88,986,872.11	-	12,169,097.44	33,456,692.52	134,612,662.08
	18	ADAMAWA SHELENG	100,807,476.47	-	13,785,584.05	38,352,108.85	152,945,169.37
	19	ADAMAWA SONG	126,888,175.85	-	17,352,161.50	42,012,637.83	186,252,975.18
	20	ADAMAWA TOUNGO	108,715,360.75	-	14,866,999.90	30,211,064.89	153,793,425.54
	21	ADAMAWA YOLA-SOUTH	105,353,386.69	-	14,407,244.56	42,172,892.95	161,933,524.19
ADAMAWA TOTAL			2,229,502,771.07	-	304,888,078.78	808,553,409.32	3,342,944,259.17

AKWA IBOM	1	AKWA IBOM	ABAK	101,164,157.02	-	13,834,360.68	37,961,024.27	152,959,541.98
	2	AKWA IBOM	EASTERN OBOLO	78,988,819.99	-	10,801,847.79	31,370,679.32	121,161,347.10
	3	AKWA IBOM	EKET	104,287,619.63	-	14,261,499.20	40,769,012.79	159,318,131.63
	4	AKWA IBOM	EKPE ATAI	79,948,305.77	-	10,933,059.01	32,549,687.14	123,431,051.92
	5	AKWA IBOM	ESSIEN UDIM	107,437,395.02	-	14,692,236.04	42,456,390.12	164,586,021.18
	6	AKWA IBOM	ETIM EKPO	93,643,792.26	-	12,805,938.74	35,135,835.59	141,585,566.59
	7	AKWA IBOM	ETINAN	106,208,369.89	-	14,524,164.88	40,494,397.61	161,226,932.37
	8	AKWA IBOM	IBENO	85,099,356.36	-	11,637,473.43	32,615,551.16	129,352,380.94
	9	AKWA IBOM	IBESIKPO ASUTAN	98,760,747.55	-	13,505,690.58	37,794,140.80	150,060,578.93
	10	AKWA IBOM	IBIONO IBOM	107,447,121.22	-	14,693,566.11	42,202,331.22	164,343,018.56
	11	AKWA IBOM	IKA	82,694,279.78	-	11,308,575.35	32,410,743.44	126,413,598.56
	12	AKWA IBOM	IKONO	97,812,473.35	-	13,376,012.57	37,358,095.85	148,546,581.76
	13	AKWA IBOM	IKOT ABASI	97,840,050.90	-	13,379,783.84	37,368,080.33	148,587,915.07
	14	AKWA IBOM	IKOT EKPENE	100,907,457.74	-	13,799,256.64	38,295,546.34	153,002,260.73
	15	AKWA IBOM	INI	92,188,851.46	-	12,606,973.26	34,613,789.86	139,409,614.58
	16	AKWA IBOM	ITU	94,129,461.43	-	12,872,354.78	36,949,403.34	143,951,219.55
	17	AKWA IBOM	MBO	87,864,256.94	-	12,015,578.02	35,017,867.69	134,897,702.64
	18	AKWA IBOM	MKPAT ENIN	109,162,956.90	-	14,928,209.39	41,228,718.45	165,319,884.73
	19	AKWA IBOM	NSIT IBOM	91,088,405.14	-	12,456,485.46	35,403,738.52	138,948,629.12
	20	AKWA IBOM	NSIT UBUIUM	95,840,189.61	-	13,106,299.60	37,049,919.38	145,996,408.59
	21	AKWA IBOM	OBAT AKARA	99,687,717.39	-	13,632,455.20	38,732,178.62	152,052,351.21
	22	AKWA IBOM	OKOBO	85,684,202.24	-	11,717,452.04	35,021,643.33	132,423,297.62
	23	AKWA IBOM	ONNA	89,470,975.49	-	12,235,299.36	36,642,317.62	138,348,592.47
	24	AKWA IBOM	ORON	91,643,442.20	-	12,532,387.66	33,629,185.76	137,805,015.63
	25	AKWA IBOM	ORUK ANAM	107,976,276.33	-	14,765,928.92	40,777,151.40	163,519,356.65
	26	AKWA IBOM	UDUNG UKO	80,432,252.57	-	10,999,239.51	30,761,122.55	122,192,614.62
	27	AKWA IBOM	UKANAFUN	98,691,030.74	-	13,496,156.70	36,949,403.34	149,136,590.78
	28	AKWA IBOM	UQUO	80,460,895.48	-	11,003,156.47	31,635,645.64	123,099,697.59
	29	AKWA IBOM	URUAN	104,933,924.67	-	14,349,882.45	36,216,676.66	155,500,483.78
	30	AKWA IBOM	URUE OFFONG/ORUK	86,827,656.88	-	11,873,821.30	32,261,395.73	130,962,873.91
	31	AKWA IBOM	UYO	131,244,237.40	-	17,947,859.90	52,265,094.17	201,457,191.47
AKWA IBOM TOTAL				2,969,566,679.34	-	406,093,004.88	1,143,936,768.04	4,519,596,452.26
ANAMBRA	1	ANAMBRA	AGUATA	147,620,593.39	-	20,187,352.85	57,091,533.99	224,899,480.23
	2	ANAMBRA	ANAMBRA EAST	97,083,703.92	-	13,276,352.18	38,897,879.37	149,257,935.47
	3	ANAMBRA	ANAMBRA WEST	99,871,676.84	-	13,657,611.94	40,079,656.00	153,608,944.78
	4	ANAMBRA	ANIOCHA	120,714,405.10	-	16,507,888.45	49,945,498.12	187,167,791.67
	5	ANAMBRA	AWKA NORTH	91,678,663.39	-	12,537,204.22	35,481,089.20	139,696,956.81
	6	ANAMBRA	AWKA SOUTH	105,542,584.82	-	14,433,117.70	41,894,734.00	161,870,436.53
	7	ANAMBRA	AYAMELUM	97,814,167.03	-	13,376,244.18	39,324,023.74	150,514,434.95
	8	ANAMBRA	DUNUKOFIA	87,458,019.09	-	11,960,024.34	34,119,675.82	133,537,719.25
	9	ANAMBRA	EKWUSIGWO	97,138,524.48	-	13,283,848.98	39,309,005.07	149,731,378.53
	10	ANAMBRA	IDEMILI NORTH	153,676,647.43	-	21,015,527.94	62,176,991.07	236,869,166.45
	11	ANAMBRA	IDEMILI SOUTH	106,805,455.55	-	14,605,817.30	43,458,186.30	164,869,459.15
	12	ANAMBRA	IHALA	130,580,392.80	-	17,857,078.09	51,384,941.48	199,822,412.37
	13	ANAMBRA	NJIKOKA	95,943,258.93	-	13,120,394.50	38,489,606.38	147,553,259.81
	14	ANAMBRA	NNEWI NORTH	95,128,312.13	-	13,008,949.22	39,253,461.15	147,390,722.50
	15	ANAMBRA	NNEWI SOUTH	114,174,804.91	-	15,613,587.64	45,637,572.02	175,425,964.58
	16	ANAMBRA	OGBARU	109,097,256.94	-	14,919,224.82	44,649,276.19	168,665,757.94
	17	ANAMBRA	ONISHA NORTH	91,393,366.97	-	12,498,189.48	36,515,951.32	140,407,507.76
	18	ANAMBRA	ONISHA SOUTH	94,700,173.61	-	12,950,400.59	37,499,296.87	145,149,871.07
	19	ANAMBRA	ORUMBA NORTH	102,268,146.66	-	13,985,333.04	40,498,249.08	156,751,728.78
	20	ANAMBRA	ORUMBA SOUTH	103,492,778.60	-	14,152,803.42	41,739,429.17	159,385,011.19
	21	ANAMBRA	OYI	99,368,307.81	-	13,588,775.42	40,131,088.66	153,088,171.89
ANAMBRA TOTAL				2,241,551,240.41	-	306,535,726.29	897,577,145.02	3,445,664,111.72

BAUCHI	1	BAUCHI	ALKALERI	167,545,709.68	-	22,912,144.45	53,749,417.99	244,207,272.11
	2	BAUCHI	BAUCHI	202,329,090.58	-	27,668,827.56	67,541,930.05	297,539,848.18
	3	BAUCHI	BOGORO	88,487,912.84	-	12,100,863.97	33,175,597.28	133,764,374.09
	4	BAUCHI	DAMBAN	104,578,255.26	-	14,301,244.09	38,772,528.30	157,652,027.65
	5	BAUCHI	DARAZO	132,661,823.64	-	18,141,717.10	47,219,483.34	198,023,024.07
	6	BAUCHI	DASS	87,846,638.13	-	12,013,168.62	33,656,194.84	133,516,001.58
	7	BAUCHI	GAMAWA	140,148,059.72	-	19,165,471.88	50,138,559.71	209,452,091.31
	8	BAUCHI	GANJUWA	141,475,381.79	-	19,346,985.31	47,124,756.63	207,947,123.72
	9	BAUCHI	GIADE	99,512,272.02	-	13,608,462.76	39,279,890.97	152,400,625.75
	10	BAUCHI	I/GADAU	113,970,593.83	-	15,585,661.45	45,407,090.24	174,963,345.51
	11	BAUCHI	JAMA'ARE	88,186,841.85	-	12,059,692.02	36,000,450.35	136,246,984.22
	12	BAUCHI	KATAGUM	136,566,514.06	-	18,675,689.77	50,942,520.21	206,184,724.04
	13	BAUCHI	KIRFI	112,319,440.37	-	15,359,863.57	38,495,312.11	166,174,616.05
	14	BAUCHI	MISAU	131,153,789.14	-	17,935,490.96	48,217,092.44	197,306,372.53
	15	BAUCHI	NINGI	168,070,679.91	-	22,983,934.97	58,596,338.26	249,650,953.14
	16	BAUCHI	SHIRA	125,999,251.06	-	17,230,599.61	45,744,213.31	188,974,063.98
	17	BAUCHI	TAFAWA BALEWA	123,929,924.62	-	16,947,615.90	44,567,386.97	185,444,927.50
	18	BAUCHI	TORO	174,283,857.38	-	23,833,596.95	55,509,707.20	253,627,161.53
	19	BAUCHI	WARJI	96,999,073.19	-	13,264,778.79	35,735,064.52	145,998,916.49
	20	BAUCHI	ZAKI	108,539,123.87	-	14,842,899.22	42,173,544.67	165,555,567.76
BAUCHI TOTAL				2,544,604,232.91	-	347,978,708.93	912,047,079.37	3,804,630,021.21
BAYELSA	1	BAYELSA	BRASS	123,254,234.73	-	16,855,214.23	42,966,245.78	183,075,694.75
	2	BAYELSA	EKERMOR	141,496,500.51	-	19,349,873.32	50,115,469.97	210,961,843.81
	3	BAYELSA	KOLOKUMA/OPOKUMA	94,166,071.39	-	12,877,361.25	33,925,088.25	140,968,520.89
	4	BAYELSA	NEMBE	116,111,020.19	-	15,878,368.19	38,425,572.20	170,414,960.58
	5	BAYELSA	OGBIA	122,022,559.19	-	16,686,780.62	42,536,409.67	181,245,749.48
	6	BAYELSA	SAGBAMA	119,967,117.77	-	16,405,695.71	43,142,190.80	179,515,004.29
	7	BAYELSA	SOUTHERN IJAW	165,742,779.24	-	22,665,590.82	54,239,815.86	242,648,185.92
	8	BAYELSA	YENAGOA	152,986,780.76	-	20,921,187.57	57,086,735.47	230,994,703.79
BAYELSA TOTAL				1,035,747,063.79	-	141,640,071.72	362,437,528.01	1,539,824,663.52
BENUE	1	BENUE	ADO	121,902,694.28	(6,066,891.24)	16,670,388.91	40,357,614.56	172,863,806.51
	2	BENUE	AGATU	107,560,682.87	(6,066,891.24)	14,709,095.85	35,041,591.47	151,244,478.95
	3	BENUE	APA	104,150,719.57	(6,066,891.24)	14,242,777.90	33,467,735.17	145,794,341.41
	4	BENUE	BURUKU	123,469,316.68	(6,066,891.24)	16,884,627.03	42,441,686.24	176,728,738.71
	5	BENUE	GBOKO	160,243,949.46	(6,066,891.24)	21,913,617.03	55,464,722.02	231,555,397.27
	6	BENUE	GUMA	130,921,315.14	(6,066,891.24)	17,903,699.77	41,424,611.60	184,182,735.28
	7	BENUE	GWER EAST	124,191,088.72	(6,066,891.24)	16,983,330.51	39,079,349.25	174,186,877.24
	8	BENUE	GWER WEST	106,723,922.81	(6,066,891.24)	14,594,667.57	35,597,198.49	150,848,897.62
	9	BENUE	KATSINA ALA	134,819,840.58	(6,066,891.24)	18,436,829.37	44,203,401.81	191,393,180.53
	10	BENUE	KONSHISHA	127,554,852.98	(6,066,891.24)	17,443,330.67	44,283,445.47	183,214,737.88
	11	BENUE	KWANDE	146,041,793.70	(6,066,891.24)	19,971,449.46	46,215,316.73	206,161,668.65
	12	BENUE	LOGO	112,151,495.56	(6,066,891.24)	15,336,896.84	39,533,769.00	160,955,270.16
	13	BENUE	MAKURDI	134,720,306.58	(6,066,891.24)	18,423,217.94	50,301,486.66	197,378,119.94
	14	BENUE	OBI	99,518,429.54	(6,066,891.24)	13,609,304.81	33,643,092.87	140,703,935.98
	15	BENUE	OGBADIBO	104,546,216.02	(6,066,891.24)	14,296,862.67	36,147,771.31	148,923,958.76
	16	BENUE	OHIMINI	95,358,898.74	(6,066,891.24)	13,040,482.30	31,346,410.47	133,678,900.27
	17	BENUE	OJU	120,658,137.87	(6,066,891.24)	16,500,193.82	39,632,187.46	170,723,627.91
	18	BENUE	OKPOKWU	113,068,935.93	(6,066,891.24)	15,462,358.29	40,170,090.90	162,634,493.87
	19	BENUE	OTUKPO	132,424,536.85	(6,066,891.24)	18,109,267.75	47,303,457.39	191,770,370.75
	20	BENUE	TARKA	91,780,500.11	(6,066,891.24)	12,551,130.55	32,018,642.94	130,283,382.37
	21	BENUE	UKUM	125,493,619.71	(6,066,891.24)	17,161,453.72	43,549,963.66	180,138,145.85
	22	BENUE	USHONGO	122,195,412.90	(6,066,891.24)	16,710,418.65	41,151,254.97	173,990,195.27
	23	BENUE	VANDEIKYA	129,426,563.97	(6,066,891.24)	17,699,290.15	44,656,646.92	185,715,609.79
BENUE TOTAL				2,768,923,230.58	(139,538,498.52)	378,654,691.54	937,031,447.37	3,945,070,870.98

BORNO	1	BORNO	ABADAN	108,692,394.03	-	14,863,859.16	34,540,710.51	158,096,963.70
	2	BORNO	ASKIRA UBA	105,101,574.29	-	14,372,808.81	37,721,564.87	157,195,947.96
	3	BORNO	BAMA	147,452,955.60	-	20,164,428.11	48,787,977.93	216,405,361.64
	4	BORNO	BAYO	84,937,360.95	-	11,615,320.30	32,761,794.78	129,314,476.03
	5	BORNO	BIU	117,560,208.16	-	16,076,546.97	40,908,292.45	174,545,047.58
	6	BORNO	CHIBOK	84,689,836.17	-	11,581,470.89	31,681,708.84	127,953,015.90
	7	BORNO	DAMBOA	141,967,641.95	-	19,414,302.67	45,565,004.16	206,946,948.78
	8	BORNO	DIKWA	93,949,292.33	-	12,847,716.37	35,021,391.96	141,818,400.66
	9	BORNO	GUBIO	111,579,030.75	-	15,258,611.36	38,953,851.22	165,791,493.33
	10	BORNO	GUZAMALA	95,105,731.89	-	13,005,861.33	34,160,461.19	142,272,054.41
	11	BORNO	GWOZA	137,028,107.36	-	18,738,813.40	49,318,749.60	205,085,670.36
	12	BORNO	HAWUL	97,045,493.94	-	13,271,126.90	36,230,017.61	146,546,638.45
	13	BORNO	JERE	111,967,896.29	-	15,311,789.35	43,855,979.81	171,135,665.45
	14	BORNO	KAGA	98,973,786.45	-	13,534,823.99	33,687,834.44	146,196,444.89
	15	BORNO	KALA BALGE	91,083,551.68	-	12,455,821.74	31,236,350.63	134,775,724.05
	16	BORNO	KONDUGA	133,462,897.32	-	18,251,265.21	39,271,508.75	190,985,671.28
	17	BORNO	KUKAWA	137,547,082.77	-	18,809,784.12	43,240,130.29	199,596,997.18
	18	BORNO	KWAYA KUSAR	76,586,283.03	-	10,473,297.00	30,875,818.56	117,935,398.59
	19	BORNO	MAFA	103,176,619.99	-	14,109,568.22	34,820,779.40	152,106,967.61
	20	BORNO	MAGUMERI	122,098,348.92	-	16,697,144.99	37,901,117.72	176,696,611.64
	21	BORNO	MAIDUGURI METRO	177,804,372.23	-	24,315,033.00	69,890,137.11	272,009,542.34
	22	BORNO	MARTE	111,031,557.62	-	15,183,743.54	36,989,845.03	163,205,146.18
	23	BORNO	MOBBAR	103,394,726.91	-	14,139,394.69	35,922,931.89	153,457,053.49
	24	BORNO	MONGUNO	100,923,056.69	-	13,801,389.82	35,352,138.39	150,076,584.90
	25	BORNO	NGALA	115,422,550.92	-	15,784,218.91	46,026,303.98	177,233,073.81
	26	BORNO	NGANZAI	100,330,940.87	-	13,720,417.04	34,508,743.39	148,560,101.29
	27	BORNO	SHANI	97,307,549.17	-	13,306,963.37	34,720,011.65	145,334,524.20
BORNO TOTAL			3,006,220,848.30	-	411,105,521.25	1,053,951,156.15	4,471,277,525.70	
CROSS RIVER	1	CROSS RIVER	ABI	103,158,926.06	(2,017,457.56)	14,107,148.55	37,770,656.35	153,019,273.40
	2	CROSS RIVER	AKAMKPA	129,669,518.59	(2,544,453.37)	17,732,514.58	38,301,176.31	183,158,756.11
	3	CROSS RIVER	AKPABUYO	124,131,913.02	(2,434,582.26)	16,975,238.14	48,392,214.63	187,064,783.53
	4	CROSS RIVER	BAKASSI	80,092,083.92	(1,558,697.37)	10,952,720.90	28,338,509.89	117,824,617.34
	5	CROSS RIVER	BEKWARA	95,675,728.27	(1,868,649.67)	13,083,809.25	34,500,109.47	141,390,997.31
	6	CROSS RIVER	BIASE	110,067,828.74	(2,154,700.07)	15,051,952.07	39,816,300.36	162,781,381.09
	7	CROSS RIVER	BOKI	126,186,961.72	(2,475,446.61)	17,256,269.35	41,239,130.89	182,206,915.35
	8	CROSS RIVER	CALABAR MUNICIPAL	99,959,498.91	(1,953,847.98)	13,669,621.75	40,672,868.17	152,348,140.85
	9	CROSS RIVER	CALABAR SOUTH	106,544,504.80	(2,084,922.28)	14,570,131.87	41,699,675.58	160,729,389.97
	10	CROSS RIVER	ETUNG	83,428,499.45	(1,625,005.68)	11,408,981.07	32,350,005.96	125,562,480.80
	11	CROSS RIVER	IKOM	113,837,011.11	(2,231,802.60)	15,567,393.80	39,245,758.58	166,418,360.89
	12	CROSS RIVER	OBANLIKU	98,239,043.24	(2,540,598.25)	13,434,346.68	34,877,841.69	144,010,633.36
	13	CROSS RIVER	OBUBRA	108,274,269.44	(2,119,233.01)	14,806,679.96	40,089,908.71	161,051,625.09
	14	CROSS RIVER	OBUDU	102,507,194.08	(2,004,350.13)	14,018,023.15	39,054,710.98	153,575,578.09
	15	CROSS RIVER	ODUKPANI	116,273,417.73	(2,278,449.64)	15,900,576.31	41,767,972.78	171,663,517.18
	16	CROSS RIVER	OGAJA	109,277,066.04	(2,139,279.57)	14,943,814.00	40,044,349.27	162,125,949.74
	17	CROSS RIVER	YAKURR	109,707,861.00	(2,147,660.84)	15,002,725.90	42,104,089.02	164,667,015.08
	18	CROSS RIVER	YALA	120,984,571.12	(2,372,129.21)	16,544,834.09	43,311,707.83	178,468,983.83
CROSS RIVER TOTAL			1,938,015,897.25	(38,551,266.10)	265,026,781.41	703,576,986.46	2,868,068,399.02	

DELTA	1	DELTA	ANIOCHA NORTH	84,720,799.34	-	11,585,705.15	35,723,463.11	132,029,967.61
	2	DELTA	ANIOCHA SOUTH	92,342,309.81	-	12,627,958.93	38,735,000.81	143,705,269.55
	3	DELTA	BOMADI	78,937,457.62	-	10,794,823.90	34,207,583.93	123,939,865.45
	4	DELTA	BURUTU	113,447,400.04	-	15,514,113.86	44,529,523.87	173,491,037.77
	5	DELTA	ETHIOPE EAST	103,219,505.63	-	14,115,432.90	43,784,966.84	161,119,905.37
	6	DELTA	ETHIOPE WEST	105,731,943.34	-	14,459,012.78	44,019,895.81	164,210,851.93
	7	DELTA	IKA NORTH EAST	112,095,369.97	-	15,329,221.58	42,347,285.44	169,771,876.99
	8	DELTA	IKA SOUTH	105,427,335.39	-	14,417,357.16	40,580,032.26	160,424,724.81
	9	DELTA	ISOKO NORTH	99,199,353.28	-	13,565,670.62	39,032,941.08	151,797,964.98
	10	DELTA	ISOKO SOUTH	110,927,017.82	-	15,169,447.55	46,043,641.08	172,140,106.45
	11	DELTA	NDOKWA EAST	93,212,883.90	-	12,747,011.33	35,594,252.18	141,554,147.41
	12	DELTA	NDOKWA WEST	96,134,992.67	-	13,146,614.39	39,466,720.65	148,748,327.71
	13	DELTA	OKPE	88,057,578.60	-	12,042,015.07	37,847,724.43	137,947,318.09
	14	DELTA	OSHIMILI NORTH	86,240,514.87	-	11,793,528.69	36,613,256.59	134,647,300.15
	15	DELTA	OSHIMILI SOUTH	93,580,905.70	-	12,797,338.90	39,490,045.74	145,868,290.34
	16	DELTA	PATANI	77,283,097.77	-	10,568,587.54	32,618,708.96	120,470,394.26
	17	DELTA	SAPELE	97,344,036.22	-	13,311,953.04	41,359,828.63	152,015,817.89
	18	DELTA	UDU	102,347,172.53	-	13,996,139.95	38,966,321.94	155,309,634.42
	19	DELTA	UGHELLI NORTH	133,662,428.37	-	18,278,551.40	53,873,152.45	205,814,132.22
	20	DELTA	UGHELLI SOUTH	105,956,272.37	-	14,489,690.14	44,857,585.40	165,303,547.91
	21	DELTA	UKWUANI	84,032,733.36	-	11,491,611.03	37,038,981.45	132,563,325.83
	22	DELTA	UVWIE	98,737,342.78	-	13,502,489.94	43,002,988.98	155,242,821.70
	23	DELTA	WARRI SOUTH	122,702,126.31	-	16,779,712.52	52,395,533.13	191,877,371.96
	24	DELTA	WARRI NORTH	100,976,659.54	-	13,808,720.10	38,457,784.62	153,243,164.26
	25	DELTA	WARRI SOUTH-WEST	96,972,181.04	-	13,261,101.24	36,727,784.46	146,961,066.74
DELTA TOTAL			2,483,289,418.27	-	339,593,809.72	1,017,315,003.83	3,840,198,231.82	
EBONYI	1	EBONYI	ABAKALIKI	110,118,405.97	(3,467,463.33)	15,058,868.58	44,167,272.44	165,877,083.67
	2	EBONYI	AFIKPO NORTH	103,401,010.18	(3,400,289.37)	14,140,253.94	44,577,391.30	158,718,366.05
	3	EBONYI	AFIKPO SOUTH	104,291,149.50	(3,409,190.77)	14,261,981.92	44,616,070.68	159,760,011.33
	4	EBONYI	EBONYI	100,565,809.89	(3,371,937.37)	13,752,535.75	42,079,257.31	153,025,665.58
	5	EBONYI	EZZA NORTH	100,239,468.30	(3,368,673.95)	13,707,908.02	43,655,127.29	154,233,829.65
	6	EBONYI	EZZA SOUTH	104,188,099.01	(3,408,160.26)	14,247,889.60	42,613,552.91	157,641,381.26
	7	EBONYI	IKWO	121,735,856.67	(3,583,637.84)	16,647,573.59	49,443,189.80	184,242,982.22
	8	EBONYI	ISHIELU	107,830,378.47	(3,444,583.05)	14,745,977.15	44,110,637.78	163,242,410.35
	9	EBONYI	IVO	97,560,658.25	(3,341,885.85)	13,341,576.45	41,582,718.15	149,143,067.00
	10	EBONYI	IZZI	135,511,332.28	(3,721,392.59)	18,531,391.97	51,076,617.37	201,397,949.03
	11	EBONYI	OHAOZARA	105,127,668.05	(3,417,555.95)	14,376,377.17	43,907,424.22	159,993,913.49
	12	EBONYI	OHAUKWU	116,000,306.28	(3,526,282.33)	15,863,227.88	47,910,529.98	176,247,781.81
	13	EBONYI	ONICHA	127,049,117.93	(3,636,770.45)	17,374,170.59	51,307,854.60	192,094,372.67
EBONYI TOTAL			1,433,619,260.77	(45,097,823.12)	196,049,732.61	591,047,643.84	2,175,618,814.10	

EDO	1	EDO	AKOKO EDO	131,903,985.65	-	18,038,081.54	48,312,248.44	198,254,315.62
	2	EDO	EGOR	125,280,084.27	-	17,132,252.40	54,838,994.76	197,251,331.43
	3	EDO	ESAN CENTRAL	82,900,126.38	-	11,336,725.21	35,156,226.08	129,393,077.67
	4	EDO	ESAN NORTH EAST	85,348,122.63	-	11,671,492.62	36,333,891.45	133,353,506.70
	5	EDO	ESAN SOUTH EAST	102,191,139.67	-	13,974,802.21	40,392,708.93	156,558,650.81
	6	EDO	ESAN WEST	86,858,774.29	-	11,878,076.66	36,878,926.66	135,615,777.61
	7	EDO	ETSAKO CENTRAL	86,938,665.51	-	11,889,001.91	34,255,525.19	133,083,192.61
	8	EDO	ETSAKO EAST	100,856,099.89	-	13,792,233.38	38,569,911.83	153,218,245.10
	9	EDO	ETSAKO WEST	111,004,517.14	-	15,180,045.71	42,900,407.89	169,084,970.73
	10	EDO	IGUEBEN	80,772,075.51	-	11,045,710.84	32,163,314.90	123,981,101.25
	11	EDO	IKPOBA OKHA	138,595,873.61	-	18,953,207.94	57,457,362.04	215,006,443.59
	12	EDO	OREDO	142,637,203.62	-	19,505,866.30	57,756,476.96	219,899,546.89
	13	EDO	ORHIONWON	111,800,077.11	-	15,288,839.81	41,650,921.38	168,739,838.29
	14	EDO	OVIA NORTH EAST	106,620,962.18	-	14,580,587.54	39,228,803.69	160,430,353.40
	15	EDO	OVIA SOUTH WEST	116,368,007.43	-	15,913,511.60	37,677,181.74	169,958,700.77
	16	EDO	OWAN EAST	102,078,916.08	-	13,959,455.45	39,273,775.81	155,312,147.33
	17	EDO	OWAN WEST	83,718,572.19	-	11,448,648.98	34,491,544.90	129,658,766.07
	18	EDO	UHUNMWODE	104,179,317.04	-	14,246,688.65	36,456,977.45	154,882,983.13
EDO TOTAL				1,900,052,520.19	-	259,835,228.73	743,795,200.09	2,903,682,949.01
EKITI	1	EKITI	ADO EKITI	122,412,914.26	-	16,740,162.31	51,601,815.42	190,754,891.98
	2	EKITI	AIYEKIRE	93,147,955.88	-	12,738,132.32	38,141,392.24	144,027,480.44
	3	EKITI	EFON	88,815,266.22	-	12,145,630.06	33,002,153.20	133,963,049.48
	4	EKITI	EKITI EAST	91,706,584.04	-	12,541,022.41	37,282,391.24	141,529,997.68
	5	EKITI	EKITI SOUTH WEST	97,135,143.44	-	13,283,386.61	39,574,794.57	149,993,324.62
	6	EKITI	EKITI WEST	99,020,368.00	-	13,541,194.10	40,801,039.89	153,362,601.98
	7	EKITI	EMURE	81,593,398.10	-	11,158,028.02	33,584,693.14	126,336,119.26
	8	EKITI	IDO-OSI	100,516,539.30	-	13,745,797.92	39,057,699.13	153,320,036.34
	9	EKITI	IJERO	107,548,701.71	-	14,707,457.41	44,284,113.59	166,540,272.71
	10	EKITI	IKERE	93,913,634.45	-	12,842,840.09	38,071,081.35	144,827,555.90
	11	EKITI	IKOLE	100,643,944.01	-	13,763,220.72	39,839,844.79	154,247,009.52
	12	EKITI	ILEJEMEJI	70,627,923.00	-	9,658,481.72	29,359,831.22	109,646,235.93
	13	EKITI	IREPODUN/IFELODUN	89,516,126.47	-	12,241,473.83	36,543,539.62	138,301,139.92
	14	EKITI	ISE/ORUN	87,353,160.83	-	11,945,684.81	35,251,849.80	134,550,695.44
	15	EKITI	MOBA	93,687,443.30	-	12,811,908.09	37,999,008.50	144,498,359.89
	16	EKITI	OYE	91,071,502.19	-	12,454,173.95	36,968,173.74	140,493,849.88
EKITI TOTAL				1,508,710,605.20	-	206,318,594.37	611,363,421.43	2,326,392,620.99

14	1	ENUGU	AGWU	114,082,739.72	-	15,600,997.58	46,752,428.19	176,436,165.49
	2	ENUGU	ANINRI	96,122,907.01	-	13,144,961.66	41,348,138.93	150,616,007.60
	3	ENUGU	ENUGU EAST	130,112,542.63	-	17,793,098.83	53,544,812.05	201,450,453.51
	4	ENUGU	ENUGU NORTH	122,310,569.65	-	16,726,166.52	50,672,218.06	189,708,954.23
	5	ENUGU	ENUGU SOUTH	118,260,235.24	-	16,172,276.79	46,801,847.17	181,234,359.20
	6	ENUGU	EZEAGU	113,703,465.02	-	15,549,131.16	44,368,234.75	173,620,830.92
	7	ENUGU	IGBO ETITI	114,804,787.15	-	15,699,738.72	47,684,928.39	178,189,454.27
	8	ENUGU	IGBO EZE NORTH	124,255,204.71	-	16,992,098.48	51,895,442.87	193,142,746.06
	9	ENUGU	IGBO EZE SOUTH	113,063,084.34	-	15,461,558.07	42,489,642.02	171,014,284.42
	10	ENUGU	ISI UZO	105,732,922.96	-	14,459,146.75	42,580,844.80	162,772,914.50
	11	ENUGU	NKANU EAST	110,695,262.99	-	15,137,754.71	42,610,966.05	168,443,983.75
	12	ENUGU	NKANU WEST	107,477,340.28	-	14,697,698.61	42,436,531.29	164,611,570.18
	13	ENUGU	NSUKKA	139,197,215.61	-	19,035,442.43	56,107,551.51	214,340,209.54
	14	ENUGU	OJI RIVER	95,508,869.38	-	13,060,991.03	40,749,405.67	149,319,266.08
	15	ENUGU	UDENU	105,712,872.89	-	14,456,404.87	45,102,219.98	165,271,497.74
	16	ENUGU	UDI	120,035,557.63	-	16,415,054.97	49,761,868.30	186,212,480.90
	17	ENUGU	UZO UWANI	99,406,031.40	-	13,593,934.18	40,572,621.61	153,572,587.20
ENUGU TOTAL			1,930,481,608.60	-	263,996,455.36	785,479,701.63	2,979,957,765.59	
15	1	GOMBE	AKKO	158,604,073.65	(4,907,596.13)	21,689,361.38	54,120,096.85	229,505,935.75
	2	GOMBE	BALANGA	115,183,432.07	(4,907,596.13)	15,751,519.02	43,606,689.81	169,634,044.76
	3	GOMBE	BILLIRI	115,929,593.70	(4,907,596.13)	15,853,557.82	42,733,676.97	169,609,232.36
	4	GOMBE	DUKKU	126,320,935.69	(4,907,596.13)	17,274,590.50	43,157,052.54	181,844,982.60
	5	GOMBE	FUNAKAYE	122,864,397.98	(4,907,596.13)	16,801,903.43	45,581,603.42	180,340,308.69
	6	GOMBE	GOMBE	133,783,722.06	(4,907,596.13)	18,295,138.50	48,259,206.36	195,430,470.79
	7	GOMBE	KALTUNGO	104,898,800.68	(4,907,596.13)	14,345,079.19	38,342,267.19	152,678,550.92
	8	GOMBE	KWAMI	112,523,286.24	(4,907,596.13)	15,387,739.82	42,159,275.64	165,162,705.56
	9	GOMBE	NAFADA	102,585,514.19	(4,907,596.13)	14,028,733.55	37,367,311.96	149,073,963.57
	10	GOMBE	SHOMGOM	97,289,373.53	(4,907,596.13)	13,304,477.83	38,486,161.18	144,172,416.41
	11	GOMBE	YAMALTU/DEBA	132,784,216.73	(4,907,596.13)	18,158,454.55	47,189,272.70	193,224,347.85
GOMBE TOTAL			1,322,767,346.51	(53,983,557.43)	180,890,555.59	481,002,614.60	1,930,676,959.28	
16	1	IMO	ABOH MBAISE	103,796,914.34	-	14,194,394.47	42,562,341.85	160,553,650.66
	2	IMO	AHIAZU MBAISE	97,678,128.42	-	13,357,640.68	40,485,737.56	151,521,506.66
	3	IMO	EHIME MBANO	89,735,878.56	-	12,271,525.28	37,132,042.60	139,139,446.43
	4	IMO	EZINIHITE MBAISE	95,441,029.19	-	13,051,713.77	40,040,295.45	148,533,038.41
	5	IMO	IDEATO NORTH	102,342,017.77	-	13,995,435.03	39,437,283.12	155,774,735.91
	6	IMO	IDEATO SOUTH	102,684,707.27	-	14,042,298.37	39,560,872.54	156,287,878.18
	7	IMO	IHITE UBOMA	91,908,228.82	-	12,568,597.66	36,277,320.66	140,754,147.13
	8	IMO	IKEDURU	97,349,849.39	-	13,312,748.00	38,674,603.00	149,337,200.38
	9	IMO	ISIALA MBANO	109,526,453.95	-	14,977,918.20	42,821,099.33	167,325,471.48
	10	IMO	ISU	96,806,056.40	-	13,238,383.43	39,945,904.34	149,990,344.18
	11	IMO	MBAITOLI	119,406,207.67	-	16,328,990.36	46,078,137.80	181,813,335.83
	12	IMO	NGOR/OKPALA	101,411,140.86	-	13,868,136.12	39,565,319.41	154,844,596.39
	13	IMO	NJABA	91,612,198.98	-	12,528,115.10	38,321,706.12	142,462,020.20
	14	IMO	NKWANGELE	89,153,591.61	-	12,191,896.60	36,925,724.62	138,271,212.84
	15	IMO	NKWERRE	79,421,717.86	-	10,861,047.26	32,871,521.81	123,154,286.93
	16	IMO	OBOWO	86,092,104.87	-	11,773,233.38	36,056,655.23	133,921,993.49
	17	IMO	OGUTA	101,069,042.97	-	13,821,353.68	38,145,341.59	153,035,738.24
	18	IMO	OHAJI/EGBEMA	109,395,346.16	-	14,959,988.99	41,462,035.24	165,817,370.39
	19	IMO	OKIGWE	95,846,330.80	-	13,107,139.42	37,241,620.18	146,195,090.39
	20	IMO	ONUIMO	85,149,425.54	-	11,644,320.47	34,473,653.49	131,267,399.50
	21	IMO	ORLU	93,652,667.54	-	12,807,152.45	38,120,925.76	144,580,745.75
	22	IMO	ORSU	91,103,733.36	-	12,458,581.62	36,215,148.39	139,777,463.36
	23	IMO	ORU	88,120,820.13	-	12,050,663.45	35,528,736.28	135,700,219.85
	24	IMO	ORU WEST	91,159,828.19	-	12,466,252.67	36,004,467.44	139,630,548.30
	25	IMO	OWERRI MUNICIPAL	91,994,658.71	-	12,580,417.08	36,820,090.48	141,395,166.28
	26	IMO	OWERRI NORTH	97,866,679.29	-	13,383,425.32	40,862,714.65	152,112,819.26
	27	IMO	OWERRI WEST	87,550,028.93	-	11,972,606.84	34,475,163.74	133,997,799.51
IMO TOTAL			2,587,274,787.57	-	353,813,975.70	1,036,106,462.67	3,977,195,225.94	

17	1	JIGAWA	AUYO	91,426,584.59	-	12,502,732.04	36,684,071.55	140,613,388.18
	2	JIGAWA	BABURA	108,131,248.68	-	14,787,121.64	43,069,105.36	165,987,475.68
	3	JIGAWA	BIRNIN KUDU	134,193,828.57	-	18,351,221.23	51,901,763.43	204,446,813.23
	4	JIGAWA	BIRNIWA	101,501,944.28	-	13,880,553.63	37,550,623.84	152,933,121.75
	5	JIGAWA	GAGARAWA	87,097,522.58	-	11,910,725.87	32,354,078.91	131,362,327.36
	6	JIGAWA	BUJI	85,440,356.72	-	11,684,105.78	33,778,503.60	130,902,966.10
	7	JIGAWA	DUTSE	119,934,804.23	-	16,401,276.78	46,260,951.04	182,597,032.05
	8	JIGAWA	GARKI	100,657,563.64	-	13,765,083.22	38,381,601.17	152,804,248.03
	9	JIGAWA	GUMEL	88,169,345.67	-	12,057,299.39	34,599,915.97	134,826,561.03
	10	JIGAWA	GURI	93,146,114.46	-	12,737,880.51	35,259,143.44	141,143,138.40
	11	JIGAWA	GWARAM	129,571,649.77	-	17,719,130.86	48,479,267.84	195,770,048.48
	12	JIGAWA	GIWIWA	95,800,554.47	-	13,100,879.43	36,056,139.97	144,957,573.88
	13	JIGAWA	HADEJIA	80,871,283.71	-	11,059,277.72	34,471,292.36	126,401,853.79
	14	JIGAWA	JAHUN	111,154,998.82	-	15,200,624.32	44,830,485.32	171,186,108.46
	15	JIGAWA	KAFIN HAUSA	125,020,917.63	-	17,096,810.95	48,351,399.36	190,469,127.94
	16	JIGAWA	KAUGAMA	91,628,293.88	-	12,530,316.11	36,344,683.09	140,503,293.08
	17	JIGAWA	KAZAURE	96,960,104.10	-	13,259,449.70	39,158,628.74	149,378,182.55
	18	JIGAWA	KIRI-KASAMMA	101,127,693.55	-	13,829,374.24	41,678,158.05	156,635,225.84
	19	JIGAWA	KIYAWA	104,479,731.88	-	14,287,770.86	40,116,719.42	158,884,222.17
	20	JIGAWA	MAIGATARI	105,383,135.25	-	14,411,312.72	40,687,429.02	160,481,876.98
	21	JIGAWA	MALAM MADORI	98,722,867.25	-	13,500,510.39	39,151,832.58	151,375,210.22
	22	JIGAWA	MIGA	90,554,450.22	-	12,383,466.27	36,383,949.79	139,321,866.28
	23	JIGAWA	RINGIM	111,130,096.42	-	15,197,218.87	41,720,193.55	168,047,508.84
	24	JIGAWA	RONI	82,181,646.07	-	11,238,471.87	32,138,028.16	125,558,146.11
	25	JIGAWA	SULE TAKARKAR	103,147,779.42	-	14,105,624.23	36,587,415.06	153,840,818.70
	26	JIGAWA	TAURA	93,812,382.60	-	12,828,993.74	36,663,599.17	143,304,975.52
	27	JIGAWA	YANKWASHI	86,928,866.03	-	11,887,661.81	33,643,251.64	132,459,779.48
JIGAWA TOTAL				2,718,175,764.50	-	371,714,894.19	1,056,302,231.45	4,146,192,890.13
18	1	KADUNA	BIRNIN GWARI	162,755,898.94	-	22,257,130.15	48,131,480.75	233,144,509.83
	2	KADUNA	CHIKUN	165,494,484.94	-	22,631,636.17	57,854,771.33	245,980,892.45
	3	KADUNA	GIWA	136,959,902.34	-	18,729,486.25	50,989,559.48	206,678,948.07
	4	KADUNA	KAJURU	105,457,165.44	-	14,421,436.47	36,259,596.93	156,138,198.84
	5	KADUNA	IGABI	173,366,819.28	-	23,708,190.52	63,055,008.00	260,130,017.79
	6	KADUNA	IKARA	116,140,130.36	-	15,882,349.05	43,228,429.23	175,250,908.64
	7	KADUNA	JABA	101,273,965.24	-	13,849,377.13	39,994,044.62	155,117,387.00
	8	KADUNA	JEMAA	134,940,918.54	-	18,453,386.98	50,344,176.04	203,738,481.56
	9	KADUNA	KACHIA	148,853,870.01	-	20,356,005.40	47,452,787.73	216,662,663.14
	10	KADUNA	KADUNA NORTH	140,622,383.90	-	19,230,336.48	56,969,089.11	216,821,809.48
	11	KADUNA	KADUNA SOUTH	150,136,392.08	-	20,531,392.35	60,719,226.71	231,387,011.13
	12	KADUNA	KAGARKO	129,743,976.22	-	17,742,696.78	47,173,306.16	194,659,979.16
	13	KADUNA	KAURA	112,405,990.00	-	15,371,699.37	45,632,507.73	173,410,197.09
	14	KADUNA	KAURU	115,741,274.59	-	15,827,804.88	41,221,632.40	172,790,711.87
	15	KADUNA	KUBAU	133,981,855.71	-	18,322,233.60	50,621,895.64	202,925,984.95
	16	KADUNA	KUDAN	103,920,822.87	-	14,211,339.16	38,619,290.63	156,751,452.66
	17	KADUNA	LERE	144,597,827.30	-	19,773,984.73	54,742,885.40	219,114,697.43
	18	KADUNA	MAKARFI	97,258,540.18	-	13,300,261.32	39,229,015.21	149,787,816.71
	19	KADUNA	SABON GARI	128,332,519.71	-	17,549,677.84	51,026,812.51	196,909,010.06
	20	KADUNA	SANGA	107,597,457.93	-	14,714,124.90	39,486,933.66	161,798,516.49
	21	KADUNA	SOBA	137,147,507.62	-	18,755,141.57	51,563,709.11	207,466,358.30
	22	KADUNA	ZANGON KATAF	153,440,411.32	-	20,983,222.28	53,501,873.11	227,925,506.71
	23	KADUNA	ZARIA	156,675,916.83	-	21,425,682.84	61,206,536.51	239,308,136.18
KADUNA TOTAL				3,056,846,031.34	-	418,028,596.21	1,129,024,568.00	4,603,899,195.55

19	1	KANO	AJINGI	100,542,088.25	-	13,749,291.78	43,201,161.40	157,492,541.43	
	2	KANO	ALBASU	102,981,521.31	-	14,082,888.16	44,544,955.11	161,609,364.59	
	3	KANO	BAGWAI	93,898,858.48	-	12,840,819.46	42,253,894.23	148,993,572.17	
	4	KANO	BEBEJI	101,867,280.01	-	13,930,513.88	44,436,384.37	160,234,178.25	
	5	KANO	BICHI	123,466,496.75	-	16,884,241.40	51,840,003.07	192,190,741.22	
	6	KANO	BUNKURE	98,366,365.32	-	13,451,758.18	42,928,811.60	154,746,935.10	
	7	KANO	DALA	158,774,012.88	-	21,712,600.84	63,727,241.18	244,213,854.91	
	8	KANO	DANBATA	108,175,241.49	-	14,793,137.72	46,039,690.69	169,008,069.90	
	9	KANO	DAWAKIN KUDU	116,284,185.53	-	15,902,048.82	47,501,368.40	179,687,602.76	
	10	KANO	DAWAKIN TOFA	117,098,607.02	-	16,013,422.27	49,388,015.84	182,500,045.14	
	11	KANO	DOGUWA	108,534,225.02	-	14,842,229.30	41,275,079.46	164,651,533.78	
	12	KANO	FAGGE	106,329,234.03	-	14,540,693.24	45,272,815.41	166,142,742.68	
	13	KANO	GABASAWA	111,099,016.38	-	15,192,968.63	46,298,699.88	172,590,684.89	
	14	KANO	GARKO	99,100,821.16	-	13,552,196.19	42,224,779.82	154,877,797.17	
	15	KANO	GARUN MALLAM	98,583,689.10	-	13,481,477.56	38,364,729.03	150,429,895.68	
	16	KANO	GAYA	106,546,378.82	-	14,570,388.14	45,456,395.62	166,573,162.58	
	17	KANO	GEZAWA	121,668,578.55	-	16,638,373.20	52,257,002.00	190,563,953.75	
	18	KANO	GWALE	146,278,685.18	-	20,003,844.75	58,968,419.27	225,250,949.19	
	19	KANO	GWARZO	100,570,209.59	-	13,753,137.42	44,027,607.96	158,350,954.97	
	20	KANO	KABO	96,906,095.08	-	13,252,063.88	41,497,171.24	151,655,330.21	
	21	KANO	KANO MUNICIPAL	141,193,181.86	-	19,308,394.01	59,259,227.77	219,760,803.65	
	22	KANO	KARAYE	93,969,548.17	-	12,850,486.39	40,455,009.54	147,275,044.10	
	23	KANO	KIBIYA	94,834,523.43	-	12,968,773.14	40,063,097.68	147,866,394.25	
	24	KANO	KIRU	122,347,945.85	-	16,731,277.77	50,806,483.41	189,885,707.03	
	25	KANO	KUMBOTSO	125,012,471.64	-	17,095,655.95	53,424,095.56	195,532,223.15	
KANO SUBTOTAL			2,794,429,260.92	-	382,142,682.09	1,175,512,139.55	4,352,084,082.56		
19	26		KUNCHI	95,862,041.70	-	13,109,287.91	37,905,275.08	146,876,604.69	
	27		KURA	93,880,927.76	-	12,838,367.40	40,722,996.38	147,442,291.54	
	28		MADObI	93,965,910.89	-	12,849,988.98	40,053,616.62	146,869,516.49	
	29		MAKODA	111,365,198.17	-	15,229,369.42	47,250,497.82	173,845,065.41	
	30		MINJIBIR	112,236,405.63	-	15,348,508.43	46,528,510.76	174,113,424.82	
	31		NASSARAWA	194,053,770.93	-	26,537,164.32	78,652,949.91	299,243,885.16	
	32		RANO	97,197,249.11	-	13,291,879.66	40,793,307.26	151,282,436.04	
	33		RIMIN GADO	96,193,303.41	-	13,154,588.48	37,382,725.93	146,730,617.82	
	34		ROGO	115,145,820.47	-	15,746,375.58	47,698,792.64	178,590,988.69	
	35		SHANONO	95,006,400.32	-	12,992,277.58	40,387,886.98	148,386,564.88	
	36		SUMAILA	120,247,967.21	-	16,444,102.33	49,873,479.78	186,565,549.32	
	37		TAKAI	105,596,992.42	-	14,440,558.03	45,601,296.45	165,638,846.90	
	38		TARAU NI	109,805,416.14	-	15,016,066.72	47,163,909.72	171,985,392.58	
	39		TOFA	86,444,700.54	-	11,821,451.41	36,790,704.92	135,056,856.87	
	40		TSANYAWA	95,308,352.26	-	13,033,569.99	41,820,366.38	150,162,288.63	
	41		TUDUN WADA	117,518,583.13	-	16,070,854.68	48,034,405.46	181,623,843.26	
	42		UNGOGO	137,399,400.17	-	18,789,588.28	59,605,915.81	215,794,904.26	
	43		WARAWA	89,667,119.45	-	12,262,122.36	39,396,151.11	141,325,392.92	
	44	KANO	WUDIL	105,436,050.48	-	14,418,548.96	44,128,459.61	163,983,059.06	
	KANO TOTAL			4,866,760,871.12	-	665,537,352.61	2,045,303,388.17	7,577,601,611.90	
	20	1	KATSINA	BAKORI	107,138,456.25	-	14,651,355.68	38,086,689.80	159,876,501.74
		2	KATSINA	BATAGARAWA	110,399,897.99	-	15,097,363.07	41,040,418.19	166,537,679.25
		3	KATSINA	BATSARI	120,104,659.25	-	16,424,504.73	43,087,908.07	179,617,072.05
		4	KATSINA	BAURE	112,610,062.82	-	15,399,606.65	42,118,574.36	170,128,243.83
		5	KATSINA	BINDAWA	105,314,979.88	-	14,401,992.36	38,337,140.87	158,054,113.11
6		KATSINA	CHARANCHI	98,510,023.24	-	13,471,403.63	37,100,155.93	149,081,582.81	
7		KATSINA	DAN-MUSA	98,832,400.49	-	13,515,489.24	35,093,023.49	147,440,913.22	
8		KATSINA	DANDUME	105,819,837.19	-	14,471,032.41	37,781,953.37	158,072,822.96	
9		KATSINA	DANIA	99,253,976.10	-	13,573,140.38	36,100,868.78	148,927,985.26	
10		KATSINA	DAURA	119,669,878.75	-	16,365,047.80	43,989,280.19	180,024,206.75	
11		KATSINA	DUTSI	98,765,598.09	-	13,506,353.90	35,624,298.58	147,896,250.57	
12		KATSINA	DUTSINMA	109,696,177.93	-	15,001,128.22	39,789,924.84	164,487,230.99	
13		KATSINA	FASKARI	119,543,965.46	-	16,347,828.96	42,001,948.91	177,893,743.33	
14		KATSINA	FUNTUA	119,264,447.01	-	16,309,604.36	44,480,113.93	180,054,165.31	
15		KATSINA	INGAWA	104,148,321.45	-	14,242,449.95	39,796,804.90	158,187,576.31	
16		KATSINA	JIBIA	117,330,926.71	-	16,045,192.36	39,796,385.39	173,172,504.46	
17		KATSINA	KAFUR	121,119,093.74	-	16,563,230.27	42,576,601.95	180,258,925.96	
18		KATSINA	KAITA	115,944,272.48	-	15,855,565.17	41,025,819.03	172,825,656.69	
19		KATSINA	KANKARA	127,146,119.38	-	17,387,435.69	46,172,273.75	190,705,828.82	
20		KATSINA	KANKIA	101,249,314.64	-	13,846,006.12	38,259,782.11	153,355,102.87	
21		KATSINA	KATSINA	139,447,065.22	-	19,069,609.76	52,273,714.73	210,790,389.71	
22		KATSINA	KURFI	98,120,948.81	-	13,418,197.08	35,419,406.96	146,958,552.84	
23		KATSINA	KUSADA	92,698,285.95	-	12,676,639.24	33,882,803.68	139,257,728.87	
24		KATSINA	MAIADUA	112,766,075.41	-	15,420,941.62	42,433,463.08	170,620,480.12	
25		KATSINA	MALUMFASHI	112,215,786.31	-	15,345,688.71	40,901,558.39	168,463,033.41	
26		KATSINA	MANI	106,444,737.61	-	14,556,488.54	40,401,998.71	161,403,224.86	
27		KATSINA	MASHI	108,680,319.06	-	14,862,207.89	40,080,481.64	163,623,008.59	
28		KATSINA	MATAZU	91,543,017.45	-	12,518,654.42	35,230,121.33	139,291,793.19	
29		KATSINA	MUSAWA	109,537,012.07	-	14,979,362.04	39,961,339.09	164,477,713.20	
30		KATSINA	RIMI	98,808,977.83	-	13,512,286.15	38,453,598.51	150,774,862.49	
31		KATSINA	SABUWA	102,374,762.75	-	13,999,912.96	36,969,015.23	153,343,690.93	
32		KATSINA	SAFANA	109,846,018.83	-	15,021,619.21	40,973,631.24	165,841,269.28	
33		KATSINA	SANDAMU	106,461,484.51	-	14,558,778.71	37,072,803.49	158,093,066.71	
34		KATSINA	ZANGO	104,340,989.75	-	14,268,797.65	38,537,417.82	157,147,205.21	
KATSINA TOTAL			3,705,147,890.42	-	506,684,914.94	1,354,851,320.34	5,566,684,125.70		

21	21	1	KEBBI	ALIERU	83,542,057.83	-	11,424,510.36	31,339,156.10	126,305,724.28
		2	KEBBI	AREWA	136,504,414.27	-	18,667,197.53	41,244,516.63	196,416,128.42
		3	KEBBI	ARGUNGU	114,976,542.58	-	15,723,226.55	42,205,543.92	172,905,313.06
		4	KEBBI	AUGIE	94,932,498.70	-	12,982,171.41	35,644,565.10	143,559,235.21
		5	KEBBI	BAGUDO	126,431,582.62	-	17,289,721.65	45,757,418.25	189,478,722.52
		6	KEBBI	BIRNIN-KEBBI	154,681,393.18	-	21,152,928.54	48,325,108.00	224,159,429.71
		7	KEBBI	BUNZA	105,380,152.65	-	14,410,904.84	35,994,777.07	155,785,834.57
		8	KEBBI	DANDI KAMBA	111,951,107.40	-	15,309,493.44	37,908,776.95	165,169,377.80
		9	KEBBI	DANKO /WASAGU	139,078,417.46	-	19,019,196.59	48,055,191.39	206,152,805.44
		10	KEBBI	FAKAI	96,841,326.02	-	13,243,206.61	35,973,885.17	146,058,417.80
		11	KEBBI	GWANDU	102,289,714.40	-	13,988,282.46	38,474,787.97	154,752,784.83
		12	KEBBI	JEGA	112,847,789.02	-	15,432,116.09	42,026,662.29	170,306,567.41
		13	KEBBI	KALGO	93,914,010.02	-	12,842,891.45	32,969,395.35	139,726,296.82
		14	KEBBI	KOKO/BESSE	107,772,464.06	-	14,738,057.27	38,775,664.86	161,286,186.18
		15	KEBBI	MAYAMA	124,682,536.17	-	17,050,536.74	40,544,428.29	182,277,501.21
		16	KEBBI	NGASKI	99,894,873.73	-	13,660,784.16	36,272,077.16	149,827,735.04
		17	KEBBI	SAKABA	98,443,282.90	-	13,462,276.78	33,349,812.47	145,255,372.15
		18	KEBBI	SHANGA	102,159,447.65	-	13,970,468.27	36,471,766.78	152,601,682.71
		19	KEBBI	SURU	123,599,264.89	-	16,902,397.66	38,408,588.34	178,910,250.88
		20	KEBBI	YAURI	94,977,490.13	-	12,988,324.07	34,175,420.00	142,141,234.20
		21	KEBBI	ZURU	113,445,660.55	-	15,513,875.98	39,693,733.71	168,653,270.24
KEBBI TOTAL				2,338,346,026.23	-	319,772,568.45	813,611,275.79	3,471,729,870.46	
22	22	1	KOGI	ADAVI	121,176,251.15	(17,480,389.99)	16,571,046.64	42,816,525.69	163,083,433.50
		2	KOGI	AJAKUTA	107,147,151.30	(17,480,389.99)	14,652,544.74	36,114,925.09	140,434,231.15
		3	KOGI	ANKPA	135,224,897.50	(17,480,389.99)	18,492,221.56	48,283,574.55	184,520,303.61
		4	KOGI	BASSA	107,069,688.90	(17,480,389.99)	14,641,951.64	37,597,662.51	141,828,913.06
		5	KOGI	DEKINA	146,397,521.47	(17,480,389.99)	20,020,095.80	47,692,812.09	196,630,039.37
		6	KOGI	IBAJI	113,825,144.36	(17,480,389.99)	15,565,771.00	36,602,234.90	148,512,760.28
		7	KOGI	IDAH	95,509,633.38	(17,480,389.99)	13,061,095.51	32,548,535.51	123,638,874.41
		8	KOGI	IGALAMELA	111,918,345.62	(17,480,389.99)	15,305,013.22	38,271,153.53	148,014,122.38
		9	KOGI	IJUMU	109,758,756.12	(17,480,389.99)	15,009,685.89	35,914,228.63	143,202,280.66
		10	KOGI	KABBA/BUNU	116,039,907.00	(17,480,389.99)	15,868,643.34	38,055,186.68	152,483,347.04
		11	KOGI	KOGI	102,148,609.92	(17,480,389.99)	13,968,986.19	35,576,182.62	134,213,388.74
		12	KOGI	KOTON KARFE	130,413,873.93	(17,480,389.99)	17,834,306.37	42,234,824.78	173,002,615.09
		13	KOGI	MOPA-MURO	86,080,940.09	(17,480,389.99)	11,771,706.58	29,546,646.69	109,918,903.37
		14	KOGI	OFU	125,148,761.78	(17,480,389.99)	17,114,293.84	47,535,396.07	166,758,061.70
		15	KOGI	OGORI/MAGONGO	83,569,383.51	(17,480,389.99)	11,428,247.19	29,176,214.04	106,693,454.75
		16	KOGI	OKEHI	121,156,560.43	(17,480,389.99)	16,568,353.90	42,632,358.16	162,876,882.50
		17	KOGI	OKENE	151,525,907.94	(17,480,389.99)	20,721,410.87	52,722,641.35	207,489,570.17
		18	KOGI	OLAMABORO	114,459,111.25	(17,480,389.99)	15,652,466.99	39,289,067.20	151,920,255.44
		19	KOGI	OMALA	108,375,145.23	(17,480,389.99)	14,820,474.88	34,947,076.40	140,662,306.53
		20	KOGI	YAGBA EAST	116,204,357.28	(17,480,389.99)	15,891,132.18	38,355,308.44	152,970,407.92
		21	KOGI	YAGBA WEST	113,701,950.30	(17,480,389.99)	15,548,924.02	37,610,835.31	149,381,319.64
KOGI TOTAL				2,416,851,898.48	(367,088,189.79)	330,508,372.36	817,963,390.27	3,198,235,471.31	
23	23	1	KWARA	ASA	98,198,974.24	-	13,428,867.18	36,812,536.33	148,440,377.75
		2	KWARA	BARUTEN	161,482,520.40	-	22,082,993.59	43,778,515.92	227,344,029.91
		3	KWARA	EDU	123,766,215.49	-	16,925,228.42	43,108,129.32	183,799,573.23
		4	KWARA	EKITI	75,370,871.89	-	10,307,087.58	30,806,325.48	116,484,284.95
		5	KWARA	IFELODUN	130,776,328.29	-	17,883,872.58	43,491,818.67	192,152,019.55
		6	KWARA	ILORIN EAST	112,400,590.93	-	15,370,961.04	43,346,498.32	171,118,050.29
		7	KWARA	ILORIN SOUTH	113,611,956.69	-	15,536,617.25	43,714,078.26	172,862,652.19
		8	KWARA	ILORIN WEST	133,973,423.02	-	18,321,080.41	56,800,880.47	209,095,383.90
		9	KWARA	IREPODUN	96,854,001.40	-	13,244,939.99	38,673,089.87	148,772,031.26
		10	KWARA	KAI AMA	128,799,074.21	-	17,613,479.92	36,621,992.15	183,034,546.28
		11	KWARA	MORO	102,102,806.88	-	13,962,722.56	35,332,232.10	151,397,761.54
		12	KWARA	OFFA	90,691,064.81	-	12,402,148.53	33,728,170.65	136,821,383.99
		13	KWARA	OKE-ERO	75,882,740.59	-	10,377,086.45	31,038,653.45	117,298,480.49
		14	KWARA	OSIN	75,560,961.25	-	10,333,082.61	31,216,444.34	117,110,488.20
		15	KWARA	OYUN	86,278,047.69	-	11,798,661.36	34,112,363.42	132,189,072.47
		16	KWARA	PATEGI	104,426,293.34	-	14,280,463.05	35,627,990.89	154,334,747.29
KWARA TOTAL				1,710,175,871.13	-	233,869,292.52	618,209,719.65	2,562,254,883.29	

24	1	LAGOS	AGEGE	146,542,709.57	-	20,039,950.50	331,114,552.43	497,697,212.51
	2	LAGOS	AJEROMI/IFELODUN	188,361,284.76	-	25,758,707.71	349,922,798.02	564,042,790.49
	3	LAGOS	ALIMOSHO	303,768,491.36	-	41,540,828.26	399,728,494.92	745,037,814.55
	4	LAGOS	AMOWO-ODOFIN	118,725,942.13	-	16,235,962.95	319,219,343.52	454,181,248.60
	5	LAGOS	APAPA	99,818,368.71	-	13,650,321.97	310,761,564.96	424,230,255.65
	6	LAGOS	BADAGRY	111,593,253.58	-	15,260,556.36	312,752,671.89	439,606,481.83
	7	LAGOS	EPE	102,459,655.76	-	14,011,522.21	307,744,993.08	424,216,171.04
	8	LAGOS	ETI-OSA	123,606,674.53	-	16,903,410.94	316,670,280.29	457,180,365.75
	9	LAGOS	IBEJU-LEKKI	82,536,697.23	-	11,287,025.69	302,381,229.06	396,204,951.98
	10	LAGOS	IFAKO/IJAYE	140,733,378.79	-	19,245,515.20	328,424,531.82	488,403,425.81
	11	LAGOS	IKEJA	121,657,043.89	-	16,636,795.82	318,802,344.60	457,096,184.31
	12	LAGOS	IKORODU	167,272,401.26	-	22,874,769.08	337,464,346.90	527,611,517.23
	13	LAGOS	KOSOFE	180,977,929.93	-	24,749,022.10	348,352,801.27	554,079,753.30
	14	LAGOS	LAGOS ISLAND	97,423,217.95	-	13,322,781.26	310,096,632.07	420,842,631.28
	15	LAGOS	LAGOS MAINLAND	117,556,758.83	-	16,076,075.26	319,181,922.69	452,814,756.79
	16	LAGOS	MUSHIN	175,991,300.00	-	24,067,092.46	345,635,679.92	545,694,072.37
	17	LAGOS	OJO	170,767,702.92	-	23,352,757.19	342,704,269.78	536,824,729.89
	18	LAGOS	OSHODI/ISOLO	174,368,105.68	-	23,845,118.04	344,670,793.07	542,884,016.79
	19	LAGOS	SOMOLU	134,857,425.51	-	18,441,969.17	326,309,751.56	479,609,146.25
	20	LAGOS	SURULERE	154,259,735.11	-	21,095,266.12	334,809,313.92	510,164,315.15
LAGOS TOTAL			2,913,278,077.48	-	398,395,448.32	6,606,748,315.77	9,918,421,841.57	
25	1	NASSARAWA	AKWANGA	100,932,343.88	(3,018,317.48)	13,802,659.86	37,109,067.87	148,825,754.13
	2	NASSARAWA	AWE	113,768,975.91	(3,018,317.48)	15,558,089.88	37,037,246.73	163,345,995.04
	3	NASSARAWA	DOMA	116,489,332.10	(3,018,317.48)	15,930,102.95	39,305,402.04	168,706,519.60
	4	NASSARAWA	KARU	137,441,537.31	(3,018,317.48)	18,795,350.60	44,832,106.07	198,050,676.51
	5	NASSARAWA	KEANA	98,139,172.34	(3,018,317.48)	13,420,689.18	34,241,508.08	142,783,052.12
	6	NASSARAWA	KEFFI	92,283,630.97	(3,018,317.48)	12,619,934.50	35,366,733.94	137,251,981.93
	7	NASSARAWA	KOKONA	105,442,337.05	(3,018,317.48)	14,419,408.66	36,800,220.18	153,643,648.41
	8	NASSARAWA	LAFIA	164,991,830.78	(3,018,317.48)	22,562,897.41	55,339,723.80	239,876,134.51
	9	NASSARAWA	NASARAWA	152,905,279.76	(3,018,317.48)	20,910,042.18	43,519,692.16	214,316,696.62
	10	NASSARAWA	NASARAWA EGGON	116,970,211.02	(3,018,317.48)	15,995,863.91	40,104,328.34	170,052,085.80
	11	NASSARAWA	OBI	111,963,096.06	(3,018,317.48)	15,311,132.91	40,082,933.03	164,338,844.51
	12	NASSARAWA	TOTO	118,952,753.31	(3,018,317.48)	16,266,979.75	37,582,869.26	169,784,284.84
	13	NASSARAWA	WAMBA	95,491,132.85	(3,018,317.48)	13,058,565.53	33,707,967.60	139,239,348.51
NASSARAWA TOTAL			1,525,771,633.34	(39,238,127.24)	208,651,717.32	515,029,799.11	2,210,215,022.53	
26	1	NIGER	AGAIE	104,999,597.25	-	14,358,863.28	37,386,199.53	156,744,660.06
	2	NIGER	AGWARA	90,149,313.47	-	12,328,063.17	31,052,011.06	133,529,387.70
	3	NIGER	BIDA	103,239,679.33	-	14,118,191.69	42,023,865.22	159,381,736.23
	4	NIGER	BORGU	168,059,032.36	-	22,982,342.15	40,663,290.86	231,704,665.37
	5	NIGER	BOSSO	100,878,392.50	-	13,795,281.93	38,598,768.63	153,272,443.05
	6	NIGER	EDATI	106,246,327.62	-	14,529,355.66	39,686,321.96	160,462,005.24
	7	NIGER	GBAKO	100,635,212.57	-	13,762,026.68	36,929,682.20	151,326,921.44
	8	NIGER	GURARA	89,923,938.43	-	12,297,242.77	33,867,886.48	136,089,067.68
	9	NIGER	KATCHA	97,033,106.20	-	13,269,432.86	36,485,834.25	146,788,373.31
	10	NIGER	KONTAGORA	106,860,707.23	-	14,613,373.06	38,983,464.82	160,457,545.11
	11	NIGER	LAPAI	104,380,973.11	-	14,274,265.44	35,474,884.55	154,130,123.10
	12	NIGER	LAVUN	121,459,874.24	-	16,609,832.55	43,847,585.25	181,917,292.04
	13	NIGER	MAGAMA	124,419,980.56	-	17,014,631.84	41,476,145.10	182,910,757.50
	14	NIGER	MARIGA	137,765,939.43	-	18,839,713.11	42,967,692.36	199,573,344.90
	15	NIGER	MASHEGU	162,555,242.89	-	22,229,690.11	44,275,911.11	229,060,844.12
	16	NIGER	MINNA	102,951,470.52	-	14,078,778.67	43,135,414.86	160,165,664.05
	17	NIGER	MOKWA	139,736,122.25	-	19,109,138.77	46,785,875.45	205,631,136.48
	18	NIGER	MUYA	94,388,748.24	-	12,907,812.67	34,931,527.40	142,228,088.31
	19	NIGER	PAIKORO	108,630,577.90	-	14,855,405.71	39,498,798.30	162,984,781.91
	20	NIGER	RAFI	125,293,205.70	-	17,134,046.78	41,499,302.39	183,926,554.86
	21	NIGER	RIJAU	117,867,140.32	-	16,118,520.43	41,006,287.16	174,991,947.91
	22	NIGER	SHIRORO	139,337,019.25	-	19,054,560.80	45,986,026.21	204,377,606.26
	23	NIGER	SULEJA	101,900,661.02	-	13,935,078.78	44,406,464.49	160,242,204.30
	24	NIGER	TAFA	82,930,963.65	-	11,340,942.25	33,244,485.68	127,516,391.58
	25	NIGER	WUSHISHI	92,442,373.60	-	12,641,642.81	33,096,732.14	138,180,748.55
NIGER TOTAL			2,824,085,599.66	-	386,198,233.96	987,310,457.45	4,197,594,291.08	

27	1	OGUN	ABEOKUTA NORTH	103,786,416.34	(5,788,847.52)	14,192,958.85	43,570,106.58	155,760,634.24
	2	OGUN	ABEOKUTA SOUTH	107,143,594.41	(5,788,847.52)	14,652,058.33	47,677,084.50	163,683,889.72
	3	OGUN	ADO-ODO/OTA	164,683,251.55	(5,788,847.52)	22,520,698.71	70,858,448.97	252,273,551.70
	4	OGUN	EGBADO NORTH	108,280,620.37	(5,788,847.52)	14,807,548.46	41,933,742.39	159,233,063.70
	5	OGUN	EGBADO SOUTH	97,038,781.72	(5,788,847.52)	13,270,209.00	40,845,014.42	145,365,157.62
	6	OGUN	EWEKORO	73,814,954.99	(5,788,847.52)	10,094,313.45	31,305,723.57	109,426,144.49
	7	OGUN	REMO NORTH	71,908,810.18	(5,788,847.52)	9,833,645.09	31,704,683.30	107,658,291.05
	8	OGUN	IFO	161,468,185.84	(5,788,847.52)	22,081,033.32	70,713,464.23	248,473,835.87
	9	OGUN	IJBEBU EAST	96,093,648.81	(5,788,847.52)	13,140,960.55	35,923,755.90	139,369,517.75
	10	OGUN	IJBEBU NORTH	120,059,618.04	(5,788,847.52)	16,418,345.27	50,534,659.82	181,223,775.61
	11	OGUN	IJBEBU ODE	92,626,047.86	(5,788,847.52)	12,666,760.56	39,601,736.75	139,105,697.65
	12	OGUN	IKENNE	83,683,582.50	(5,788,847.52)	11,443,864.09	36,640,205.36	125,978,804.43
	13	OGUN	IJBEBU NORTH EAST	75,462,338.29	(5,788,847.52)	10,319,595.76	32,352,667.74	112,345,754.27
	14	OGUN	IMEKO-AFON	86,753,541.14	(5,788,847.52)	11,863,685.85	33,576,228.17	126,404,607.64
	15	OGUN	IPOKIA	90,867,232.56	(5,788,847.52)	12,426,239.75	39,299,181.79	136,803,806.59
	16	OGUN	OBAFEMI/OWODE	110,176,792.81	(5,788,847.52)	15,066,853.08	45,879,290.55	165,334,088.91
	17	OGUN	ODEDAH	92,491,217.24	(5,788,847.52)	12,648,322.26	35,861,080.21	135,211,772.19
	18	OGUN	ODOGBOLU	85,960,964.81	(5,788,847.52)	11,755,299.77	37,343,985.44	129,271,402.50
	19	OGUN	OGUN WATERSIDE	81,649,351.83	(5,788,847.52)	11,165,679.78	32,797,438.63	119,823,622.71
	20	OGUN	SHAGAMU	110,743,504.64	(5,788,847.52)	15,144,351.83	47,940,037.14	168,039,046.09
	OGUN TOTAL			-	2,014,692,455.94	(115,776,950.40)	275,512,423.76	846,358,535.47
28	1	ONDO	AKOKO NORTH EAST	106,747,835.41	(2,620,951.49)	14,597,937.65	40,509,532.46	159,234,354.04
	2	ONDO	AKOKO NORTH WEST	112,922,090.01	(2,620,951.49)	15,442,276.87	43,729,989.13	169,473,404.52
	3	ONDO	AKOKO SOUTH WEST	114,963,982.39	(2,620,951.49)	15,721,508.93	45,046,766.01	173,111,305.84
	4	ONDO	AKOKO SOUTH EAST	85,270,758.25	(2,620,951.49)	11,660,912.92	32,707,960.86	127,018,680.53
	5	ONDO	AKURE NORTH	89,353,435.00	(2,620,951.49)	12,219,225.51	36,832,726.26	135,784,435.27
	6	ONDO	AKURE SOUTH	137,315,217.00	(2,620,951.49)	18,778,076.10	55,427,689.90	208,900,031.51
	7	ONDO	IDANRE	96,708,576.69	(2,620,951.49)	13,225,052.93	36,617,682.35	143,930,360.47
	8	ONDO	IFEDORE	97,434,333.93	(2,620,951.49)	13,324,301.39	40,586,555.60	148,724,239.43
	9	ONDO	OKITIPUPA	117,139,861.07	(2,620,951.49)	16,019,063.83	45,389,007.18	175,926,980.58
	10	ONDO	ILAJE	127,111,124.20	(2,620,951.49)	17,382,650.05	50,175,684.95	192,048,507.72
	11	ONDO	ESE-EDO	97,258,984.78	(2,620,951.49)	13,300,322.12	38,795,306.10	146,733,661.50
	12	ONDO	ILE-OLUJI-OKEIGBO	100,669,424.41	(2,620,951.49)	13,766,705.20	40,296,502.22	152,111,680.34
	13	ONDO	IRELE	93,553,746.21	(2,620,951.49)	12,793,624.80	37,972,047.86	141,698,467.39
	14	ONDO	ODIGBO	117,001,725.96	(2,620,951.49)	16,000,173.63	45,119,342.28	175,500,290.38
	15	ONDO	ONDO EAST	77,650,358.42	(2,620,951.49)	10,618,811.02	32,064,591.09	117,712,809.04
	16	ONDO	ONDO WEST	128,334,906.95	(2,620,951.49)	17,550,004.30	49,593,145.01	192,857,104.78
	17	ONDO	OSE	103,403,118.71	(2,620,951.49)	14,140,542.28	37,949,813.52	152,872,523.02
	18	ONDO	OWO	121,319,254.26	(2,620,951.49)	16,590,602.55	44,157,392.05	179,446,297.37
	ONDO TOTAL			1,924,158,733.66	(47,177,126.82)	263,131,792.07	752,971,734.83	2,893,085,133.74
29	1	OSUN	ATAKUMOSA EAST	75,818,859.02	(2,734,288.18)	10,368,350.54	31,777,768.34	115,230,689.73
	2	OSUN	ATAKUMOSA WEST	76,031,541.42	(2,734,288.18)	10,397,435.20	31,143,963.54	114,838,651.98
	3	OSUN	AIYEDADE	94,722,529.29	(2,734,288.18)	12,953,457.76	38,002,966.55	142,944,665.42
	4	OSUN	AIYEDIRE	83,732,622.21	(2,734,288.18)	11,450,570.35	31,748,318.32	124,197,222.70
	5	OSUN	BOLUWADURO	79,237,332.93	(2,734,288.18)	10,835,832.33	31,322,845.17	118,661,722.25
	6	OSUN	BORIPPE	90,247,430.29	(2,734,288.18)	12,341,480.80	37,077,178.60	136,931,801.51
	7	OSUN	EDE NORTH	75,640,755.23	(2,734,288.18)	10,343,994.56	32,418,285.40	115,668,747.02
	8	OSUN	EDE SOUTH	78,556,807.56	(2,734,288.18)	10,742,769.39	31,764,176.02	118,329,464.80
	9	OSUN	EGBEDORE	77,264,518.11	(2,734,288.18)	10,566,046.74	31,629,930.90	116,726,207.57
	10	OSUN	EJIGBO	87,710,496.09	(2,734,288.18)	11,994,550.98	36,513,600.78	133,484,359.67
	11	OSUN	IFE CENTRAL	92,870,558.67	(2,734,288.18)	12,700,197.81	39,417,742.37	142,254,210.67
	12	OSUN	IFE EAST	107,336,964.06	(2,734,288.18)	14,678,501.94	41,165,697.82	160,446,875.64
	13	OSUN	IFE NORTH	100,053,532.94	(2,734,288.18)	13,682,481.06	38,280,014.93	149,281,740.75
	14	OSUN	IFE SOUTH	87,215,692.75	(2,734,288.18)	11,926,885.83	36,739,887.72	133,148,178.11
	15	OSUN	IFEDAYO	68,535,945.19	(2,734,288.18)	9,372,400.40	28,493,880.85	103,667,938.26
	16	OSUN	IFELODUN	88,315,051.76	(2,734,288.18)	12,077,224.93	33,502,063.09	131,160,051.60
	17	OSUN	ILA	77,861,793.01	(2,734,288.18)	10,647,725.04	30,590,705.82	116,365,935.68
	18	OSUN	ILESHA EAST	81,171,762.15	(2,734,288.18)	11,100,368.63	34,327,502.80	123,865,345.40
	19	OSUN	ILESHA WEST	86,017,261.01	(2,734,288.18)	11,762,998.37	34,073,192.19	129,119,163.39
	20	OSUN	IREPODUN	85,126,791.07	(2,734,288.18)	11,641,225.17	35,410,777.07	129,444,505.13
	21	OSUN	IREWOLE	92,103,979.67	(2,734,288.18)	12,595,366.90	37,433,012.09	139,398,070.48
	22	OSUN	ISOKAN	83,599,637.45	(2,734,288.18)	11,432,384.47	34,041,476.78	126,339,210.52
	23	OSUN	IWO	102,797,485.84	(2,734,288.18)	14,057,721.02	41,441,739.36	155,562,658.04
	24	OSUN	OBOKUN	85,246,203.46	(2,734,288.18)	11,657,555.01	35,160,242.10	129,329,712.40
	25	OSUN	ODO-OTIN	112,310,812.29	(2,734,288.18)	15,358,683.66	36,636,854.59	161,572,062.36
	26	OSUN	OLA-OLUWA	76,874,132.31	(2,734,288.18)	10,512,660.86	31,810,994.01	116,463,499.00
	27	OSUN	OLORUNDA	92,982,928.46	(2,734,288.18)	12,715,564.56	36,439,765.96	139,403,970.79
	28	OSUN	ORIADE	93,281,064.72	(2,734,288.18)	12,756,335.17	37,854,038.36	141,157,150.08
	29	OSUN	OROLU	82,201,661.56	(2,734,288.18)	11,241,209.02	34,033,086.46	124,741,668.86
	30	OSUN	OSOGBO	91,455,503.12	(2,734,288.18)	12,506,686.69	38,531,724.54	139,759,626.17
	OSUN TOTAL			2,606,321,653.66	(82,028,645.40)	356,418,665.18	1,048,783,432.54	3,929,495,105.98

30	1	OYO	AFIJIO	90,009,601.14	(2,536,017.62)	12,308,957.28	45,730,698.89	145,513,239.69
	2	OYO	AKINYELE	104,527,998.55	(2,536,017.62)	14,294,371.40	52,206,851.58	168,493,203.91
	3	OYO	ATIBA	104,121,308.25	(2,536,017.62)	14,238,755.85	48,711,695.82	164,535,742.30
	4	OYO	ATISBO	111,553,731.35	(2,536,017.62)	15,255,151.63	43,768,958.08	168,041,823.44
	5	OYO	EGBEDA	113,182,451.03	(2,536,017.62)	15,477,881.66	58,098,031.13	184,222,346.20
	6	OYO	IBADAN NORTH	116,328,521.21	(2,536,017.62)	15,908,111.80	60,214,237.74	189,914,853.13
	7	OYO	IBADAN NORTH EAST	126,116,442.74	(2,536,017.62)	17,246,625.76	62,194,688.96	203,021,739.84
	8	OYO	IBADAN NORTH WEST	92,817,073.54	(2,536,017.62)	12,692,883.63	47,296,416.57	150,270,356.13
	9	OYO	IBADAN SOUTH EAST	110,154,278.14	(2,536,017.62)	15,063,774.16	56,795,266.08	179,477,300.76
	10	OYO	IBADAN SOUTH WEST	115,326,467.38	(2,536,017.62)	15,771,079.33	58,182,941.17	186,744,470.27
	11	OYO	IBARAPA CENTRAL	83,408,228.52	(2,536,017.62)	11,406,208.99	43,113,422.35	135,391,842.23
	12	OYO	IBARAPA NORTH	86,984,806.20	(2,536,017.62)	11,895,311.72	42,955,097.00	139,299,197.31
	13	OYO	IDO	85,271,482.47	(2,536,017.62)	11,661,011.95	43,137,083.05	137,533,559.85
	14	OYO	SAKI WEST	126,650,659.73	(2,536,017.62)	17,319,680.79	57,798,412.79	199,232,735.70
	15	OYO	IFELOJU	86,363,917.88	(2,536,017.62)	11,810,404.25	44,392,694.50	140,030,999.00
	16	OYO	IREPO	90,626,673.16	(2,536,017.62)	12,393,342.87	44,755,743.66	145,239,742.07
	17	OYO	ISEYIN	118,405,277.01	(2,536,017.62)	16,192,111.49	56,030,068.87	188,091,439.74
	18	OYO	ITESIWAJU	102,382,104.88	(2,536,017.62)	14,000,917.01	45,267,469.30	159,114,473.57
	19	OYO	IWAJOWA	93,988,269.21	(2,536,017.62)	12,853,046.52	43,113,506.25	147,418,804.37
	20	OYO	OLORUNSOGO	84,866,047.82	(2,536,017.62)	11,605,568.12	41,332,996.36	135,268,594.68
	21	OYO	KAJOLA	104,809,069.23	(2,536,017.62)	14,332,808.27	51,337,446.58	167,943,306.46
	22	OYO	LAGELU	97,080,933.60	(2,536,017.62)	13,275,973.33	46,887,220.65	154,708,109.96
	23	OYO	OGBOMOSHO NORTH	100,503,154.29	(2,536,017.62)	13,743,967.50	51,146,398.98	162,857,503.15
	24	OYO	OGBOMOSHO SOUTH	86,038,029.55	(2,536,017.62)	11,765,838.50	42,931,855.82	138,199,706.24
	25	OYO	OGO-OLUWA	78,733,270.71	(2,536,017.62)	10,766,901.01	39,942,300.76	126,906,454.86
	26	OYO	OLUYOLE	104,365,434.80	(2,536,017.62)	14,272,140.55	51,482,431.32	167,583,989.05
	27	OYO	ONA-ARA	113,709,058.20	(2,536,017.62)	15,549,896.03	56,712,453.62	183,435,390.24
	28	OYO	ORELOPE	87,090,328.08	(2,536,017.62)	11,909,742.01	43,236,088.83	139,700,141.30
	29	OYO	ORI IRE	104,736,212.46	(2,536,017.62)	14,322,844.99	47,111,326.11	163,634,365.94
	30	OYO	OYO EAST	88,432,310.01	(2,536,017.62)	12,093,260.19	44,864,230.50	142,853,783.09
	31	OYO	OYO WEST	88,818,356.56	(2,536,017.62)	12,146,052.67	45,903,791.20	144,332,182.81
	32	OYO	SAKI EAST	88,387,060.61	(2,536,017.62)	12,087,072.26	43,721,217.16	141,659,332.41
	33	OYO	IFEDAPO	101,882,851.26	(2,536,017.62)	13,932,643.27	46,393,282.49	159,672,759.40
OYO TOTAL			3,287,671,409.59	(83,688,581.46)	449,594,336.80	1,606,766,324.17	5,260,343,489.10	
31	1	PLATEAU	BARKIN LADI	120,179,660.16	-	16,434,761.23	40,988,313.68	177,602,735.07
	2	PLATEAU	BASSA	121,231,687.71	-	16,578,627.68	41,960,919.62	179,771,235.01
	3	PLATEAU	BOKKOS	120,703,407.47	-	16,506,384.51	41,255,713.19	178,465,505.18
	4	PLATEAU	JOS EAST	91,637,123.70	-	12,531,523.60	33,465,132.91	137,633,780.21
	5	PLATEAU	JOS NORTH	159,436,088.87	-	21,803,140.80	62,302,496.25	243,541,725.93
	6	PLATEAU	JOS SOUTH	137,871,652.42	-	18,854,169.54	52,017,305.92	208,743,127.88
	7	PLATEAU	KANAM	121,029,733.94	-	16,551,010.18	40,202,224.57	177,782,968.68
	8	PLATEAU	KANKE	106,888,778.72	-	14,617,211.88	36,470,713.48	157,976,704.08
	9	PLATEAU	LANGTANG NORTH	109,633,225.43	-	14,992,519.37	38,083,249.15	162,708,993.96
	10	PLATEAU	LANGTANG SOUTH	104,003,002.71	-	14,222,577.38	35,202,180.94	153,427,761.03
	11	PLATEAU	MANGU	143,693,636.64	-	19,650,335.21	51,028,506.66	214,372,478.51
	12	PLATEAU	MIKANG	96,742,076.44	-	13,229,634.07	34,455,945.85	144,427,656.36
	13	PLATEAU	PANKSHIN	129,152,544.05	-	17,661,817.49	42,365,836.48	189,180,198.02
	14	PLATEAU	QUAN-PAN	128,965,746.76	-	17,636,272.66	42,805,824.88	189,407,844.30
	15	PLATEAU	RIYOM	101,918,569.18	-	13,937,527.75	37,320,904.64	153,177,001.58
	16	PLATEAU	SHENDAM	129,862,768.36	-	17,758,941.80	43,736,143.61	191,357,853.76
	17	PLATEAU	WASE	137,979,769.47	-	18,868,954.72	39,851,173.56	196,699,897.75
PLATEAU TOTAL			2,060,929,472.04	-	281,835,409.85	713,512,585.40	3,056,277,467.29	
32	1	RIVERS	AHOADA	91,805,746.56	-	12,554,583.05	50,667,585.32	155,027,914.93
	2	RIVERS	AHOADA WEST	114,704,150.46	-	15,685,976.50	57,604,534.40	187,994,661.36
	3	RIVERS	AKUKUTORU	105,666,582.64	-	14,450,074.60	49,766,381.01	169,883,038.25
	4	RIVERS	ANDONI	112,796,959.82	-	15,425,165.12	54,381,308.93	182,603,433.86
	5	RIVERS	ASARITORU	104,703,798.45	-	14,318,412.32	55,144,072.95	174,166,283.72
	6	RIVERS	BONNY	104,686,302.62	-	14,316,019.74	54,746,203.96	173,748,526.32
	7	RIVERS	DEGEMA	113,455,997.63	-	15,515,289.59	57,633,732.72	186,605,019.94
	8	RIVERS	ELEME	109,917,400.21	-	15,031,380.72	52,692,756.95	177,641,537.89
	9	RIVERS	EMOHUA	104,842,153.35	-	14,337,332.58	53,617,118.55	172,796,604.48
	10	RIVERS	ETCHE	122,944,298.83	-	16,812,830.00	57,606,967.60	197,364,096.42
	11	RIVERS	GONAKA	109,494,228.35	-	14,973,511.29	55,876,380.11	180,344,119.75
	12	RIVERS	IKWERRE	104,795,369.45	-	14,330,934.80	52,595,597.04	171,721,901.30
	13	RIVERS	KHANA	124,410,318.42	-	17,013,310.53	61,362,726.71	202,786,355.66
	14	RIVERS	OBIO/AKPOR	152,353,928.18	-	20,834,643.97	75,674,263.99	248,862,836.13
	15	RIVERS	OBUA/ODUAL	123,001,920.73	-	16,820,709.88	60,420,577.63	200,243,208.25
	16	RIVERS	OGBA/EGBEMA/NDONI	124,119,722.89	-	16,973,571.12	60,506,326.71	201,599,620.72
	17	RIVERS	OGU/BOLO	85,275,793.77	-	11,661,601.53	42,943,120.76	139,880,516.07
	18	RIVERS	OKRIKA	104,932,228.49	-	14,349,650.50	55,305,670.52	174,587,549.51
	19	RIVERS	OMUMMA	83,169,137.15	-	11,373,512.86	45,098,006.75	139,640,656.76
	20	RIVERS	OPOBO/NKORO	89,961,510.59	-	12,302,380.82	49,389,236.11	151,653,127.51
	21	RIVERS	OYIGBO	92,913,866.37	-	12,706,120.21	46,970,810.16	152,590,796.73
	22	RIVERS	PORT HARCOURT	172,553,113.88	-	23,596,915.00	82,078,259.92	278,228,288.80
	23	RIVERS	TAI	102,131,803.30	-	13,966,687.86	46,560,523.49	162,659,014.65
RIVERS TOTAL			2,554,636,332.13	-	349,350,614.59	1,278,642,162.27	4,182,629,108.99	

33	1	SOKOTO	BINJI	95,688,617.85	(1,564,740.79)	13,085,571.92	34,212,480.07	141,421,929.05
	2	SOKOTO	BODINGA	108,925,710.16	(1,564,740.79)	14,895,765.52	40,117,503.65	162,374,238.54
	3	SOKOTO	DANGE-SHUNI	117,385,559.37	(1,564,740.79)	16,052,663.46	41,723,410.97	173,596,893.01
	4	SOKOTO	GADA	127,452,816.65	(1,564,740.79)	17,429,377.04	46,230,774.98	189,548,227.88
	5	SOKOTO	GORONYO	119,895,491.09	(1,564,740.79)	16,395,900.65	40,695,596.72	175,422,247.67
	6	SOKOTO	GUDU	108,638,885.99	(1,564,740.79)	14,856,541.85	33,416,825.99	155,347,513.04
	7	SOKOTO	GWADABAWA	124,081,109.85	(1,564,740.79)	16,968,290.73	44,812,055.71	184,296,715.50
	8	SOKOTO	ILLELA	105,879,741.35	(1,564,740.79)	14,479,224.40	38,026,887.52	156,821,112.48
	9	SOKOTO	ISA	119,847,980.73	(1,564,740.79)	16,389,403.53	37,658,888.07	172,331,531.54
	10	SOKOTO	KEBBE	108,206,041.21	(1,564,740.79)	14,797,349.64	35,859,583.86	157,298,233.92
	11	SOKOTO	KWARE	100,340,232.22	(1,564,740.79)	13,721,687.64	36,634,933.37	149,132,112.45
	12	SOKOTO	RABAH	119,467,254.78	(1,564,740.79)	16,337,338.65	37,915,799.68	172,155,652.32
	13	SOKOTO	SABON BIRNI	125,345,257.98	(1,564,740.79)	17,141,165.01	42,818,599.49	183,740,281.69
	14	SOKOTO	SHAGARI	112,942,717.82	(1,564,740.79)	15,445,097.76	38,523,930.10	165,347,004.88
	15	SOKOTO	SILAME	101,133,285.00	(1,564,740.79)	13,830,138.88	34,158,026.89	147,556,709.98
	16	SOKOTO	SOKOTO NORTH	112,383,138.55	(1,564,740.79)	15,368,574.39	44,936,903.68	171,123,875.83
	17	SOKOTO	SOKOTO SOUTH	111,475,251.54	(1,564,740.79)	15,244,419.39	41,754,287.35	166,909,217.48
	18	SOKOTO	TAMBUWAL	124,820,679.79	(1,564,740.79)	17,069,428.10	44,272,809.82	184,598,176.92
	19	SOKOTO	TANGAZA	115,079,636.48	(1,564,740.79)	15,737,324.81	34,953,009.74	164,205,230.25
	20	SOKOTO	TURETA	104,724,148.31	(1,564,740.79)	14,321,195.20	31,136,840.33	148,617,443.05
	21	SOKOTO	WAMAKKO	107,954,484.12	(1,564,740.79)	14,762,948.80	40,470,987.85	161,623,679.98
	22	SOKOTO	WURNO	103,868,988.23	(1,564,740.79)	14,204,250.69	39,018,455.58	155,526,953.71
	23	SOKOTO	YABO	97,377,153.60	(1,564,740.79)	13,316,481.89	35,050,169.65	144,179,064.36
SOKOTO TOTAL				2,572,914,182.68	(35,989,038.17)	351,850,139.96	894,398,761.05	3,783,174,045.52
34	1	TARABA	ARDO KOLA	96,653,883.15	-	13,217,573.50	33,141,876.64	143,013,333.28
	2	TARABA	BALI	165,397,052.35	-	22,618,312.11	43,379,242.15	231,394,606.61
	3	TARABA	DONGA	113,597,350.78	-	15,534,619.86	37,101,268.82	166,233,239.47
	4	TARABA	GASHAKA	135,635,916.18	-	18,548,429.02	33,214,033.39	187,398,378.59
	5	TARABA	GASSOL	146,533,647.19	-	20,038,711.21	46,384,151.49	212,956,509.88
	6	TARABA	IBI	101,511,253.12	-	13,881,826.63	32,901,326.15	148,294,405.91
	7	TARABA	JALINGO	97,636,376.23	-	13,351,931.00	37,582,369.79	148,570,677.03
	8	TARABA	KARIM LAMIDU	151,545,008.55	-	20,724,022.91	42,280,865.30	214,549,896.76
	9	TARABA	KURMI	107,875,689.05	-	14,752,173.45	33,528,670.41	156,156,532.91
	10	TARABA	LAU	99,601,377.23	-	13,620,648.04	33,953,136.71	147,175,161.99
	11	TARABA	SARDAUNA	148,636,930.46	-	20,326,338.57	44,679,909.61	213,643,178.64
	12	TARABA	TAKUM	117,650,935.85	-	16,088,954.12	37,205,140.99	170,945,030.96
	13	TARABA	USSA	101,119,409.72	-	13,828,241.42	35,268,738.95	150,216,390.08
	14	TARABA	WUKARI	144,839,193.17	-	19,806,991.91	46,115,409.52	210,761,594.60
	15	TARABA	YORRO	96,015,826.76	-	13,130,318.26	33,350,711.71	142,496,856.74
	16	TARABA	ZING	104,157,937.97	-	14,243,765.03	36,535,090.00	154,936,793.00
TARABA TOTAL				1,928,407,787.76	-	263,712,857.03	606,621,941.64	2,798,742,586.44
35	1	YOBE	BADE	107,641,035.04	-	14,720,084.14	37,605,449.55	159,966,568.73
	2	YOBE	BURSARI	119,115,462.09	-	16,289,230.43	35,033,145.13	170,437,837.65
	3	YOBE	DAMATURU	99,734,173.72	-	13,638,808.17	33,261,948.50	146,634,930.39
	4	YOBE	FIKA	111,665,913.33	-	15,270,492.70	37,363,221.00	164,299,627.03
	5	YOBE	FUNE	156,619,985.94	-	21,418,034.21	51,112,019.49	229,150,039.64
	6	YOBE	GEIDAM	129,797,516.91	-	17,750,018.56	39,074,846.36	186,622,381.82
	7	YOBE	GUJBA	119,500,702.91	-	16,341,912.73	36,792,091.89	172,634,707.54
	8	YOBE	GULAMI	103,821,599.63	-	14,197,770.22	34,562,112.54	152,581,482.39
	9	YOBE	JAKUSKO	136,924,077.56	-	18,724,587.15	45,098,089.56	200,746,754.26
	10	YOBE	KARASUWA	96,566,334.36	-	13,205,601.06	34,854,263.50	144,626,198.92
	11	YOBE	MACHINA	92,495,194.93	-	12,648,866.22	31,046,232.69	136,190,293.84
	12	YOBE	NANGERE	99,168,993.94	-	13,561,518.93	33,245,922.99	145,976,435.86
	13	YOBE	NGURU	107,858,009.94	-	14,749,755.80	38,515,799.31	161,123,565.06
	14	YOBE	POTISKUM	118,685,470.16	-	16,230,428.35	43,150,947.90	178,066,846.41
	15	YOBE	TARMUA	110,079,586.53	-	15,053,559.96	32,354,954.86	157,488,101.36
	16	YOBE	YUNUSARI	114,721,796.06	-	15,688,389.56	36,434,076.92	166,844,262.54
	17	YOBE	YUSUFARI	114,449,176.93	-	15,651,108.46	35,197,763.22	165,298,048.61
YOBE TOTAL				1,938,845,029.98	-	265,140,166.64	634,702,885.44	2,838,688,082.06

36	36	1	ZAMFARA	ANKA	107,727,625.09	-	14,731,925.46	37,754,906.57	160,214,457.12
		2	ZAMFARA	BAKURA	104,307,265.83	-	14,264,185.85	41,499,087.04	160,070,538.73
		3	ZAMFARA	BUKKUYUM	123,099,658.94	-	16,834,075.74	43,573,845.47	183,507,580.15
		4	ZAMFARA	BUNGUDU	135,866,110.99	-	18,579,908.53	47,457,221.35	201,903,240.88
		5	ZAMFARA	GUMMI	118,256,970.13	-	16,171,830.28	42,978,636.14	177,407,436.56
		6	ZAMFARA	GUSAU	164,206,616.67	-	22,455,518.12	57,965,678.11	244,627,812.91
		7	ZAMFARA	KAURA NAMODA	124,707,801.40	-	17,053,991.80	49,424,751.48	191,186,544.69
		8	ZAMFARA	KIYAWA	113,143,931.33	-	15,472,614.03	40,803,865.10	169,420,410.45
		9	ZAMFARA	MARADUN	122,311,789.36	-	16,726,333.31	43,508,317.07	182,546,439.74
		10	ZAMFARA	MARU	161,441,587.04	-	22,077,395.89	50,308,503.93	233,827,486.85
		11	ZAMFARA	SHINKAFI	100,800,892.82	-	13,784,683.72	37,198,544.43	151,784,120.97
		12	ZAMFARA	TALATA MAFARA	116,426,697.30	-	15,921,537.54	43,871,282.33	176,219,517.17
		13	ZAMFARA	TSAFE	123,350,258.37	-	16,868,345.62	48,136,082.18	188,354,686.16
		14	ZAMFARA	ZURMI	136,228,887.49	-	18,629,518.80	50,471,024.43	205,329,430.73
ZAMFARA TOTAL				1,751,876,092.77	-	239,571,864.69	634,951,745.64	2,626,399,703.09	
37	37	1	FCT-ABUJA	ABAJI	89,988,819.98	-	12,306,115.42	222,007,118.47	324,302,053.88
		2	FCT-ABUJA	ABUJA MUNICIPAL	229,720,157.82	-	31,414,599.92	282,427,745.30	543,562,503.04
		3	FCT-ABUJA	BWARI	129,395,082.87	-	17,694,985.06	236,167,629.98	383,257,697.91
		4	FCT-ABUJA	GWAGWALADA	110,893,301.48	-	15,164,836.79	230,340,888.09	356,399,026.36
		5	FCT-ABUJA	KUJE	105,367,492.43	-	14,409,173.54	225,272,882.87	345,049,548.84
		6	FCT-ABUJA	KWALI	108,385,001.56	-	14,821,822.75	224,305,478.93	347,512,303.24
FCT, ABUJA			-	773,749,856.13	-	105,811,533.48	1,420,521,743.65	2,300,083,133.26	
			-	85,157,513,942.12	(1,048,157,804.45)	11,645,426,575.29	39,147,428,738.75	134,902,211,451.71	

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

1	2	3	4	5	6	8	10(4+5+6+7+8)	
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	Deduction	Exchange Gain Allocation	Value Added Tax	Total Net Amount	S/n
			₦	₦	₦	₦	₦	
1	ABIA	17	1,767,543,761.34	-	241,714,443.49	679,620,852.84	2,688,879,057.67	1
2	ADAMAWA	21	2,229,502,771.07	-	304,888,078.78	808,553,409.32	3,342,944,259.17	2
3	AKWA IBOM	31	2,969,566,679.34	-	406,093,004.88	1,143,936,768.04	4,519,596,452.26	3
4	ANAMBRA	21	2,241,551,240.41	-	306,535,726.29	897,577,145.02	3,445,664,111.72	4
5	BAUCHI	20	2,544,604,232.91	-	347,978,708.93	912,047,079.37	3,804,630,021.21	5
6	BAYELSA	8	1,035,747,063.79	-	141,640,071.72	362,437,528.01	1,539,824,663.52	6
7	BENUE	23	2,768,923,230.58	(139,538,498.52)	378,654,691.54	937,031,447.37	3,945,070,870.98	7
8	BORNO	27	3,006,220,848.30	-	411,105,521.25	1,053,951,156.15	4,471,277,525.70	8
9	CROSS RIVER	18	1,938,015,897.25	(38,551,266.10)	265,026,781.41	703,576,986.46	2,868,068,399.02	9
10	DELTA	25	2,483,289,418.27	-	339,593,809.72	1,017,315,003.83	3,840,198,231.82	10
11	EBONYI	13	1,433,619,260.77	(45,097,823.12)	196,049,732.61	591,047,643.84	2,175,618,814.10	11
12	EDO	18	1,900,052,520.19	-	259,835,228.73	743,795,200.09	2,903,682,949.01	12
13	EKITI	16	1,508,710,605.20	-	206,318,594.37	611,363,421.43	2,326,392,620.99	13
14	ENUGU	17	1,930,481,608.60	-	263,996,455.36	785,479,701.63	2,979,957,765.59	14
15	GOMBE	11	1,322,767,346.51	(53,983,557.43)	180,890,555.59	481,002,614.60	1,930,676,959.28	15
16	IMO	27	2,587,274,787.57	-	353,813,975.70	1,036,106,462.67	3,977,195,225.94	16
17	JIGAWA	27	2,718,175,764.50	-	371,714,894.19	1,056,302,231.45	4,146,192,890.13	17
18	KADUNA	23	3,056,846,031.34	-	418,028,596.21	1,129,024,568.00	4,603,899,195.55	18
19	KANO	44	4,866,760,871.12	-	665,537,352.61	2,045,303,388.17	7,577,601,611.89	19
20	KATSINA	34	3,705,147,890.42	-	506,684,914.94	1,354,851,320.34	5,566,684,125.70	20
21	KEBBI	21	2,338,346,026.23	-	319,772,568.45	813,611,275.79	3,471,729,870.46	21
22	KOGI	21	2,416,851,898.48	(367,088,189.79)	330,508,372.36	817,963,390.27	3,198,235,471.31	22
23	KWARA	16	1,710,175,871.13	-	233,869,292.52	618,209,719.65	2,562,254,883.29	23
24	LAGOS	20	2,913,278,077.48	-	398,395,448.32	6,606,748,315.77	9,918,421,841.57	24
25	NASSARAWA	13	1,525,771,633.34	(39,238,127.24)	208,651,717.32	515,029,799.11	2,210,215,022.53	25
26	NIGER	25	2,824,085,599.66	-	386,198,233.96	987,310,457.45	4,197,594,291.08	26
27	OGUN	20	2,014,692,455.94	(115,776,950.40)	275,512,423.76	846,358,535.47	3,020,786,464.76	27
28	ONDO	18	1,924,158,733.66	(47,177,126.82)	263,131,792.07	752,971,734.83	2,893,085,133.74	28
29	OSUN	30	2,606,321,653.66	(82,028,645.40)	356,418,665.18	1,048,783,432.54	3,929,495,105.98	29
30	OYO	33	3,287,671,409.59	(83,688,581.46)	449,594,336.80	1,606,766,324.17	5,260,343,489.10	30
31	PLATEAU	17	2,060,929,472.04	-	281,835,409.85	713,512,585.40	3,056,277,467.29	31
32	RIVERS	23	2,554,636,332.13	-	349,350,614.59	1,278,642,162.27	4,182,629,108.99	32
33	SOKOTO	23	2,572,914,182.68	(35,989,038.17)	351,850,139.96	894,398,761.05	3,783,174,045.52	33
34	TARABA	16	1,928,407,787.76	-	263,712,857.03	606,621,941.64	2,798,742,586.44	34
35	YOBE	17	1,938,845,029.98	-	265,140,166.64	634,702,885.44	2,838,688,082.06	35
36	ZAMFARA	14	1,751,876,092.77	-	239,571,864.69	634,951,745.64	2,626,399,703.09	36
37	FCT, ABUJA	6	773,749,856.13	-	105,811,533.48	1,420,521,743.65	2,300,083,133.26	37
	Total LGCs		85,157,513,942.12	(1,048,157,804.45)	11,645,426,575.29	39,147,428,738.75	134,902,211,451.71	

METHODOLOGY

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

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

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

These are

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

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

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

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

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

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

State Government – 26.72%

Local Government – 20.60%

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

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

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

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

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

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

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

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

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

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

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

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

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

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
BENUUE	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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